



CITY OF DELAND
REGULAR MEETING OF THE CITY COMMISSION
MARCH 20, 2023 AT 7:00 PM
CITY HALL, COMMISSION CHAMBERS
120 SOUTH FLORIDA AVENUE

AGENDA

CALL TO ORDER

INVOCATION-Father Brian Garrison, St. Barnabas Episcopal Church

PLEDGE OF ALLEGIANCE

ROLL CALL

PRESENTATIONS

1. Proclamation, Woman of the Year.
2. Proclamation, Meals on Wheels Awareness Month.
3. Fire Promotions-Deputy Fire Marshal Jamie Lundsford, Lt. Chris Murray, Engineer Kyle Grace.
4. Employee Years of Service Awards.
5. Presentation of the Annual Comprehensive Annual Report (ACFR) for Fiscal Year Ended September 30, 2022.

CONSENT AGENDA

1. Resolution Approving FDOT Maintenance Agreement, DeLand Commons.

City staff recommends that the City Commission approve the Landscape Construction and Maintenance Memorandum of Agreement with the FDOT.
2. Resolution Approving the Renewal of FDOT Maintenance Agreement - International Speedway Boulevard, Maintenance Contract No. ASG65-R1.

It is recommended that the City Commission approve the resolution and authorize the Mayor to execute an agreement with FDOT to perform right-of-way maintenance on International Speedway Boulevard.
3. Consideration re Task Assignment No.21, Boston Avenue and Rich Avenue Drainage Improvements.

Staff recommends that the City Commission approve CPH Task Assignment No. 21, which includes survey and design services for the Boston and Rich streets intersection drainage improvements, for an amount not to exceed \$19,595.00.
4. Consideration re Midyear Waiver Request for St. Johns River-to -Sea Loop Alliance Black Heritage Trail Celebration.

St. Johns River-to-Sea Loop Alliance Black Heritage Trail Celebration event is requesting to be considered for a midyear event waiver.

5. Consideration re Utility Service Agreement for Solid Ground Concrete Pumping.

Staff recommends the Commission approve the Utility Service Agreement for Solid Ground Concrete Pumping.

6. Consideration re Votran Letter of Support.

Votran Letter of Support.

PETITIONS AND REQUESTS FROM THE PUBLIC PRESENT

NEW BUSINESS

1. First Reading of Ordinance Amending Chapter 30, Relating to Sewer/Wastewater Connection Fees and Incidental Utility Charges.

Ordinance modifying wastewater connection charges and various charges pertaining to water and wastewater utility services.

2. First Reading of Ordinance Annexing 1.135 Acres of Property, Located Northwest of East New Hampshire Avenue and South Garfield Avenue.

This is a request for annexation of 1.135 acres of property owned by the City of DeLand for future expansion of the Wastewater Treatment Plant.

3. Resolution Approving Class IV Site Plan, Yardley – DeLand Crossing.

The concept for the development of this property is a build-to-rent multi-family development with 233 units designed to look like a single-family residential neighborhood with individual homes, instead of the typical apartment layout of larger buildings with multiple units, on a single lot. The 28.64-acre residential development will include a total of 233 attached and detached multi-family units arranged “cottage style” as opposed to a single multi-story, multi-family building with a resulting density of 8.1 du/ac. The buildings are single-story and will contain a similar square footage as typical apartment units and each unit will have its own private backyard.

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.



The CITY OF DELAND

Volusia County, Florida

Proclamation

Whereas, Volusia County Court Judge Rachel Myers has been named Junior Service League Woman of the Year 2023; and

Whereas, Rachel was diagnosed with Stargardt disease, a genetic eye disease while attending high school; and lost 80 percent of her vision within a few weeks; and

Whereas, Rachel received her undergraduate degree from the University of Florida and a J.D. from Liberty University School of Law, she used a large magnifying machine to assist with her school work; and

Whereas, Rachel has served as a judge for the Volusia County Teen Court, she is a member of the DeLand Chamber of Commerce, Mainstreet DeLand Association, Daughters of the American Revolution, Domestic Violence Advisory Committee, Krewe of Amalee, Dunn-Blount Inn of Court and the Business Networking Institute; and

Whereas, has served as President of the Volusia Bar Association's Young Lawyer Division, Volusia Flagler Association for Women Lawyers, and the Junior Service League of DeLand. In addition, she is a graduate of Leadership West Volusia and founder of both, Fuel for Families and DeLand Woman of the Year Program; and

Whereas, in 2010 Rachel founded 4SITE, Inc., a 501c3 organization, which provides scholarships to low-vision individuals in our community who are "seeking independence through education".

Now, therefore, I, Christopher M. Cloudman, Mayor of the City of DeLand, do hereby proclaim, March 20, 2023 as:

Rachel Myers Day

in the City of DeLand and urge all citizens of DeLand to congratulate Rachel Myers on the honor of being named JSL Woman of the Year and applaud her on all of the many contributions she had made to the City of DeLand and bringing awareness of Stargardt disease.

Done and proclaimed this 20th day of March 2023.

Christopher M. Cloudman, Mayor

Attest:

Julie A. Hennessy, City Clerk - Auditor



The CITY OF DELAND

Volusia County, Florida

Proclamation

Whereas, on March 22, 1972, President Richard Nixon signed into law a measure that amended the Older American's Act of 1965 and established a national nutrition program for seniors 60 years and older; and

Whereas, for more that five decades, this landmark law has helped to fund community-based organizations – like Meals on Wheels – and it is still the only federal program designed specifically to meet the nutritional and social needs of older adults; and

Whereas, this year, Meals on Wheels program from across the country are joining together for the March for Meals Awareness campaign to celebrate its success and garner the support needed to ensure these critical programs can continue to address food insecurity and malnutrition, combat social isolation, enable independence and improve health for years to come; and

Whereas, for more than 51 years, Council on Aging of Volusia County has been the only local non-profit focused exclusively on providing vital services to Volusia County seniors and our staff and volunteers are trusted advocates to the growing number of our elderly neighbors in critical need of assistance to maintain their independence; and

Whereas, the mission of the Council on Aging Senior Nutrition Programs in Volusia County provides a much-needed socialization opportunities for seniors to help combat loneliness and isolation; and

Whereas, the Council on Aging volunteers and staff deserve recognition for the contributions they have made and will continue to make to our local communities.

Now, therefore, I, Christopher M. Cloudman, Mayor of the City of DeLand, do hereby proclaim, March 2023 as:

Meals on Wheels Awareness Month

in the City of DeLand and urge all citizens of DeLand to recognize Senior Nutrition & Meal on Wheels Programs, the seniors they serve and the volunteers who care for them. Our recognition and involvement in the 2023 Nutrition Program can enrich our entire community.

Done and proclaimed this 20th day of March 2023.

Christopher M. Cloudman, Mayor

Attest:

Julie A. Hennessy, City Clerk - Auditor

CITY OF DELAND
Request for Commission Action
March 20, 2023

SUBJECT: Employee Years of Service Awards.

DEPARTMENT: Human Resources

PREPARED BY: Mark Hayward, HR Director

ATTACHMENTS:

APPROVED BY: Michael Pleus, City Manager, March 15, 2023

SUMMARY/HIGHLIGHT:

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

25 Years of Service

Larry Howard, Parks and Recreation Department

20 Years of Service

Jason Carn, Fire Department

John O'Connor, Fire Department

10 Years of Service

Deontray Williamson, Utilities Department

STRATEGIC PLAN FOCUS AREA/ACTION STEP:

N/A

SUSTAINABILITY:

N/A

FISCAL IMPACT:

N/A

RECOMMENDATION:

It is recommended the City Commission present the service awards.

BACKGROUND/DISCUSSION:

N/A

Presentation To: City of DeLand, Florida



Annual Audit for the Year Ended September 30, 2022

Presented by: Zach Chalifour, CPA

March 20, 2023



Certificate of Achievement for Excellence in Financial Reporting



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, 2021

Christopher P. Morrell

Executive Director/CEO



**JAMES
MOORE**

Auditors' Reports

- **Audit Report (pages 12-14)**
 - Unmodified opinion
- **Single Audit Report (pages 148-150)**
 - Federal and State Single Audit - No findings
- **Internal Control and Compliance Report (pages 151-152)**
 - No material weaknesses or compliance findings
- **Auditor General Management Letter (pages 153-154)**
 - 2 prior year comments corrected
- **Independent Accountants' Examination Report (page 155)**
 - City in compliance with specified investment statutes

General Fund

(Page 32)

<u>Fund Balance</u>	<u>9/30/2022</u>	<u>9/30/2021</u>	<u>9/30/2020</u>
Nonspendable	\$ 1,933,569	\$ 2,070,526	\$ 2,204,127
Restricted	903,470	1,043,939	936,069
Committed	5,383,657	959,459	443,212
Assigned	17,489,423	16,682,544	14,042,756
Unassigned	<u>6,815,191</u>	<u>6,960,128</u>	<u>5,877,709</u>
Total	<u>\$ 32,525,310</u>	<u>\$ 27,716,596</u>	<u>\$ 23,503,873</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. \$24,304,614
- FY22 Expenditures and Transfers Out \$36,724,384
- Percentage Assigned/Unassigned Fund Balance as a percentage of FY22 Expenditures and Transfers out 66.2%
- FY21 Assigned/Unassigned Fund Balance as % 72.3%

Other Highlights

- Long-term debt
 - \$1.5 million in other governmental debt principal payments
- Implementation of GASB 87 – Leases
 - \$37 million of leases receivable and similar offset in Airport fund
- ARPA
 - Remaining \$3.5 million recognized under revenue replacement criteria
 - \$3.6 Committed fund balance in general fund
- 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>9/30/21 Measurement</u>	<u>General</u>	<u>Police</u>	<u>Fire</u>
Total pension liability	\$ 33,640,267	\$ 37,718,017	\$ 27,439,559
Plan fiduciary net position	<u>(32,644,890)</u>	<u>(36,900,410)</u>	<u>(24,128,665)</u>
Net pension liability	<u>\$ 995,377</u>	<u>\$ 817,607</u>	<u>\$ 3,310,894</u>

2021 % Funded	97.04%	97.83%	87.93%
2020 % Funded	87.42%	84.74%	76.39%
2019 % Funded	86.14%	80.08%	80.83%

Questions?



**JAMES
MOORE**

City of DeLand, Florida

ANNUAL COMPREHENSIVE FINANCIAL REPORT



For The Fiscal Year Ended September 30, 2022

**CITY OF DeLAND, FLORIDA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**



CITY COMMISSION

Christopher M. Cloudman, Mayor

Jessica C. Davis

Charles D. Paiva

Daniel T. Reed

Kevin S. Reid

CITY MANAGER

Michael P. Pleus, ICMA-CM

CITY CLERK – AUDITOR

Julie A. Hennessy, MME

FINANCE DIRECTOR

Daniel A. Stauffer, Jr., CPA

Prepared by:
City of DeLand Finance Department

**CITY OF DELAND, FLORIDA
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SEPTEMBER 30, 2022**

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**CITY OF DELAND, FLORIDA
LIST OF PRINCIPAL OFFICIALS
SEPTEMBER 30, 2022**

Elected Officials

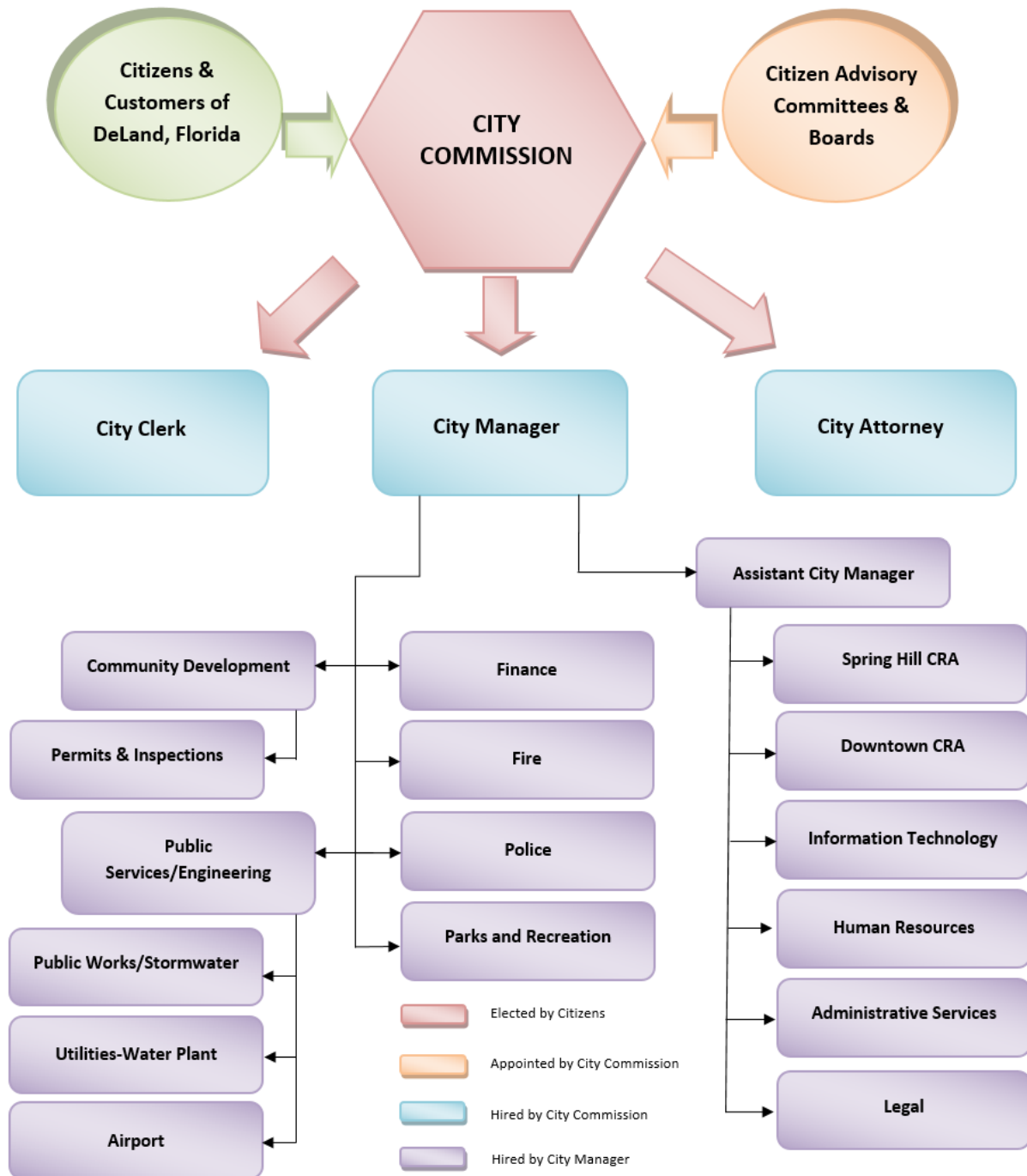
Mayor— Christopher M. Cloudman
Commissioner—Charles D. Paiva
Commissioner—Jessica C. Davis
Commissioner—Daniel T. Reed
Commissioner—Kevin S. Reid

Appointed Officials

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

Assistant City Manager – Michael K. Grebosz
Community Development Director – Richard A. Werbiskis
Finance Director – Daniel A. Stauffer, Jr.
Fire Chief – Todd B. Allen
Information Technology Director – Greg D. Whidden
Human Resources Director – Mark C. Hayward
Parks & Recreation Director – Richard S. Hall
Police Chief – Jason D. Umberger
Public 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, 2021.

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 Comprehensive Annual Financial
Report
For the Fiscal Year Ended

September 30, 2021

Christopher P. Morrell

Executive Director/CEO



City of DeLand

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

February 24, 2023

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, 2022. 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, 2022, 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, 2022, 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 39,282 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 Summer 2022 forecast for the Deltona-Daytona-Ormond metropolitan statistical area (Deltona MSA) comprised of Volusia and Flagler Counties is expected to be mixed. Personal income levels will grow by an average annual rate of 5.5%, driven by a 5.9% increase in the average annual wage to \$56,800. Although the Deltona MSA ranks second in average annual wage increase, it still ranks second to last in average annual wage. Per capita income levels will come in at \$44,300, placing it 19th out of the studied MSAs. Expected population growth is 1.6% per year. The Deltona MSA labor market will experience an average level of annual employment growth at 2.2%, the highest of the studied MSA's leading to an unemployment rate of 4.9%. The Leisure and Hospitality sector will experience the fastest growth rate in the Deltona MSA with an annual growth rate of 63%. The Financial sector will follow at 4.1%. The Deltona MSA will see the largest contraction in growth in the Professional and Business Services sector, at -2.2%.

Throughout FY 2021-2022 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 fifty-four (654) single family residential building permits issued with a construction value totaling \$220,851,008 and an average unit value of \$337,693. In addition, County records show during this past year that four (4) new commercial and industrial permits were issued with a value of \$6,625,000.

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 2022, Economic Development Quarterly Report.

Volusia County Residential "New Construction" Building Permit Data

	Oct 2021 – Dec 2021		Jan 2022 – Mar 2022		Apr 2022 – Jun 2022		Jul 2022 – Sep 2022	
	Permits	\$ Value	Permits	\$ Value	Permits	\$ Value	Permits	\$ Value
Daytona Beach	237	\$ 77,177,955	247	\$ 76,225,435	308	\$ 96,688,525	397	\$ 117,906,991
Daytona Beach Shores	0	\$ 0	0	\$ 0	1	\$ 455,567	0	\$ 0
DeBary	21	\$ 10,542,925	30	\$ 17,066,853	66	\$ 28,909,144	60	\$ 26,542,367
DeLand	141	\$ 48,002,824	164	\$ 54,362,634	263	\$ 94,560,578	86	\$ 23,924,972
Deltona	128	\$ 39,303,279	173	\$ 50,885,786	153	\$ 46,759,821	129	\$ 40,004,172
Edgewater	24	\$ 10,119,609	20	\$ 5,712,880	86	\$ 22,457,440	70	\$ 21,445,690
Holly Hill	0	\$ 0	3	\$ 530,000	2	\$ 610,000	0	\$ 0
Lake Helen	5	\$ 1,676,443	7	\$ 2,004,129	4	\$ 1,561,366	2	\$ 694,583
New Smyrna Beach	235	\$ 50,107,114	160	\$ 35,356,845	86	\$ 22,834,185	31	\$ 13,109,603
Oak Hill	1	\$ 163,042	5	\$ 969,635	18	\$ 3,439,483	8	\$ 1,556,398
Orange City	15	\$ 4,555,368	3	\$ 1,151,057	1	\$ 244,042	2	\$ 566,120
Ormond Beach	30	\$ 11,502,344	47	\$ 16,153,082	36	\$ 10,320,630	10	\$ 5,244,733
Pierson	2	\$ 410,000	2	\$ 470,000	1	\$ 130,000	0	\$ 0
Ponce Inlet	1	\$ 485,000	6	\$ 3,587,900	3	\$ 1,872,010	1	\$ 650,000
Port Orange	16	\$ 6,538,279	16	\$ 7,474,971	10	\$ 5,222,580	4	\$ 1,587,351
South Daytona	0	\$ 0	0	\$ 0	0	\$ 0	0	\$ 0
Unincorporated	161	\$ 55,552,264	203	\$ 67,225,206	152	\$ 58,051,578	146	\$ 55,312,134
Totals	1,017	\$ 316,136,446	1,086	\$ 339,176,413	1,190	\$ 394,116,949	946	\$ 308,545,114

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 2022, Economic Development Quarterly Report.

Volusia County Commercial "New Construction" Building Permit Data

	Oct 2021 – Dec 2021		Jan 2022 – Mar 2022		Apr 2022 – Jun 2022		Jul 2022 – Sep 2022	
	Permits	\$ Value	Permits	\$ Value	Permits	\$ Value	Permits	\$ Value
Daytona Beach	7	\$ 41,299,965	21	\$ 307,684,089	17	\$ 26,070,159	24	\$ 37,875,677
Daytona Beach Shores	0	\$ 0	0	\$ 0	0	\$ 0	1	\$ 421,000
DeBary	0	\$ 0	0	\$ 0	2	\$ 2,123,227	4	\$ 14,421,539
DeLand	1	\$ 1,500,000	0	\$ 0	1	\$ 2,500,000	2	\$ 2,625,000
Deltona	2	\$ 5,329,584	20	\$ 47,049,626	1	\$ 1,295,113	0	\$ 0
Edgewater	0	\$ 0	2	\$ 3,481,509	5	\$ 2,063,525	6	\$ 6,760,000
Holly Hill	0	\$ 0	1	\$ 500,000	0	\$ 0	0	\$ 0
Lake Helen	0	\$ 0	0	\$ 0	0	\$ 0	0	\$ 0
New Smyrna Beach	3	\$ 15,424,815	0	\$ 0	1	\$ 8,000,000	1	\$ 558,455
Oak Hill	1	\$ 5,237,359	0	\$ 0	0	\$ 0	0	\$ 0
Orange City	28	\$ 65,699,618	0	\$ 0	0	\$ 0	3	\$ 12,033,709
Ormond Beach	21	\$ 26,379,150	2	\$ 2,148,905	1	\$ 12,619,451	1	\$ 1,145,192
Pierson	0	\$ 0	0	\$ 0	0	\$ 0	0	\$ 0
Ponce Inlet	0	\$ 0	0	\$ 0	0	\$ 0	0	\$ 0
Port Orange	6	\$ 14,266,433	1	\$ 700,000	26	\$ 53,130,366	3	\$ 9,935,563
South Daytona	0	\$ 0	0	\$ 0	0	\$ 0	0	\$ 0
Unincorporated	17	\$ 2,866,342	5	\$ 2,196,810	0	\$ 0	15	\$ 15,479,006
Totals	86	\$ 178,003,266	52	\$ 363,760,939	54	\$ 107,801,841	60	\$ 101,255,141

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

Additional Economic Development Activities and Accomplishments Include:

- At the Northwest Industrial Park, the City is moving towards completion of the Edison Drive extension to Highway 11. Upon completion, the 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 (MSD) continues to promote Downtown DeLand in a variety of ways. Best known for their Special Events, they also do several merchant-oriented events throughout the year. Their Definitely DeLand image campaign is promoted regionally mainly through our Google AdWords grant that totaled over \$35,000 in 2022. MSD partnered with and promoted a variety of DeLand organizations including the various Rotary Clubs, the African American Museum of Art, Faith Hope Charity Society, and the West Volusia Historical Society we partnered with during National Preservation Month, among many others. In 2022 MSD hosted the state Main Street and Florida Preservation Conference that brought nearly 200 people to DeLand over a three-day period.
- Street level occupancy in Downtown DeLand remains in the 97-98% range. Anecdotally, many merchants have reported healthy year over year increases in profits.
- In addition, our Inclusive DeLand programing is located on our website and is available to all free of charge. We initiated a discussion on the decline in our historic building stock that is suffering from the decay of the sand-lime brick they are constructed of with a goal of determining the depth of the issue and mitigating the damage.
- 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 at final build out. The company has completed a 20,000 SF build-out and is beginning work on a second 37,000 SF facility, as well as planning for a future dispensary in DeLand. The company is opening additional dispensaries in Miami, Gainesville and Tampa.
- PCDG Commercial, a national commercial development corporation has consolidated their business operations to DeLand and redeveloped two existing structures at 1991 and 1993 Industrial Drive. Upon completion, the company will house over 125 employees with a capital investment of over \$2.5 million dollars.

- Fit USA, an Ormond Beach based manufacturing company, has relocated to DeLand. The company produces uniforms for the United States Marine Corps and Walt Disney World. The company employees 50 employees and will be hiring another 70 employees in the coming months.
- Staff continues to work with TVEDC, Chamber of Commerce, West Volusia Tourism and Main Street DeLand to produce new economic marketing materials.
- Staff has been working with The Studio Creative Group of DeLand to create video and photo content for use at trade shows, business to business promotion and within the site selector community, highlighting DeLand as a great place to live, work and play.
- 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, Aerodyne Research, Persimmon Hollow Brewing and others to assist in their expansion planning.
- The city continues to enhance and expand the functionality of the permitting system the Accela Civic Platform electronic permitting software to meet customer service needs and expectations. This software application has improved customer services and permit delivery time. The built-in workflow allows electronic documents to be shared and reviewed across departments. Mobile capabilities provide customers faster and improved access to their data and enhances staff productivity. The city has also implemented the e-Permit Hub electronic plan review interface that allows builders and developers to submit plans online and for staff to review and track them electronically.
- 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 County</u>	<u>State of Florida</u>
September 2022	4.5%	4.0%	4.0%
September 2021	4.9%	4.3%	4.3%
Increase (Decrease)	-0.4%	-0.3%	-0.3%

According to the Florida Bureau of Economic and Business Research, the City's estimated population for 2022 was 39,282. For 2021 the estimated population was 38,342.

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, 2021. This was the thirty-eighth 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 2022 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 nineteen consecutive years.

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

ACKNOWLEDGMENTS

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

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



Michael P. Pleus
City Manager



Daniel A. Stauffer, Jr.
Finance Director

INDEPENDENT AUDITORS' REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of DeLand, Florida (the City), as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of September 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof, and the applicable budgetary comparison statements for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibility of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

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

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

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's financial statements. The 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.

Other Information

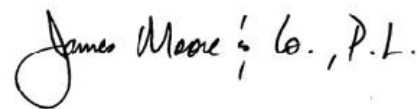
Management is responsible for the other information included in the annual comprehensive financial report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 24, 2023, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Daytona Beach, Florida
February 24, 2023



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, 2022. 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 83 to 90.

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 \$312,148,215 (net position). Of this amount \$220,105,169 represents investment in capital assets (net of related debt) and restricted and unrestricted net position of \$15,254,425 and \$76,788,621, respectively.
- The City's total net position increased by \$21,190,802 (or 7.28%) based on current year activities. Of this amount, governmental activities produced an increase of \$9,346,942, while business-type activities produced an increase of \$11,843,860.
- As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$37,269,926, an increase of \$4,363,780 (or 13.26%) in comparison with the prior year. Approximately 18.29% or \$6,815,191 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 \$218,531,693, an increase of \$11,980,597 (or 5.80%) during the current fiscal year. Approximately 25.30% or \$55,296,204 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 \$1,389,269 (or -8.55%) during the current fiscal year. Governmental activities debt decreased by \$1,389,269 while Business-type activities debt had no change.

Overview of the Financial Statements

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

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

The basic financial statements include two kinds of statements. The first type of statement consists of government-wide financial statements. The government-wide financial statements provide both short- and long-term financial information about the City's overall financial status. The government-wide financial statements are presented by its governmental activities and its business-type activities. The government-wide financial statements report information about the City using full accrual accounting methods and economic resources focus as utilized by similar business activities in the private sector. Information concerning all of the City's assets and liabilities, both financial and capital, and debt are presented whereas the reader can signify the short- and long-term portions. Likewise, all revenues and expenses received during the year, regardless of when cash is received or paid are reported.

The remaining statements are fund financial statements that focus on individual parts of the City government, reporting the City's operations in more detail than the government-wide financial statements. The governmental fund statements tell how the general government accounts for all current financial resources in servicing the community, what was financed in the short-term, as well as what remains for future spending. Proprietary fund statements offer short and long-term financial

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

Government-wide Financial Statements

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

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

The Government-wide Statement of Net Position can be found on page 30 of this report.

The Statement of Activities presents the information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

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

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

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund

statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City maintains nine individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, the Spring Hill Community Redevelopment Fund, the Downtown Community Redevelopment Fund, the Debt Service Fund, and the Capital Fund which are considered to be major funds for the current year. Data from the other nonmajor governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements in the combining and individual fund statements and schedules section of this report.

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

The Governmental Fund Financial Statements can be found on pages 32 to 38 of this report.

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

While the Total column on the Business-type Financial Statements is the same as the Business-type column on the Government-Wide Financial Statements, after adjusting for internal service funds, the Governmental Funds Total column requires a reconciliation because of the different measurement focus (current financial resources versus total economic resources) which is reflected on pages 33 and 35. The flow of current financial resources will reflect proceeds of financing and interfund transfers as other financial sources as well as capital expenditures and principal payments as expenditures. The reconciliation will eliminate these transactions and incorporate the capital assets and long-term obligations into the Governmental Activities column (in the Government-wide statements).

The Enterprise Fund Financial Statements can be found on pages 39 to 41 of this report.

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

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

The Fiduciary Fund Financial Statements can be found on pages 42 to 43 of this report.

Notes to the Financial Statements

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes present information about the City's significant accounting policies, account balances and activities, material risks, obligations, commitments, contingencies and subsequent events, if any.

Management's Discussion and Analysis – (Continued)

The Notes to the Financial Statements can be found on pages 44 to 82 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 83 to 90 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 91 to 104 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 \$312,148,215 at the close of the most recent fiscal year.

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

Statement of Net Position As of September 30,						
	Governmental Activities		Business-Type Activities		Total Primary Government	
	<u>2022</u>	<u>2021*</u>	<u>2022</u>	<u>2021*</u>	<u>2022</u>	<u>2021*</u>
Assets:						
Current Assets	\$ 44,604,250	\$ 37,688,524	\$ 98,349,951	\$ 59,914,276	\$ 142,954,201	\$ 97,602,800
Current Restricted Assets	873,565	1,014,034	10,080,858	11,690,023	10,954,423	12,704,057
Capital Assets, Net	81,557,255	79,619,735	154,103,669	143,318,644	235,660,924	222,938,379
Total Assets	<u>\$ 127,035,070</u>	<u>\$ 118,322,293</u>	<u>\$ 262,534,478</u>	<u>\$ 214,922,943</u>	<u>\$ 389,569,548</u>	<u>\$ 333,245,236</u>
Deferred Outflows of Resources	<u>\$ 4,741,875</u>	<u>\$ 5,517,272</u>	<u>\$ 94,737</u>	<u>\$ 259,188</u>	<u>\$ 4,836,612</u>	<u>\$ 5,776,460</u>
Liabilities:						
Current Liabilities	\$ 5,405,815	\$ 4,203,939	\$ 4,104,499	\$ 4,705,007	\$ 9,510,314	\$ 8,908,946
Non Current Liabilities	23,395,680	33,868,182	1,893,352	3,372,461	25,289,032	37,240,643
Total Liabilities	<u>\$ 28,801,495</u>	<u>\$ 38,072,121</u>	<u>\$ 5,997,851</u>	<u>\$ 8,077,468</u>	<u>\$ 34,799,346</u>	<u>\$ 46,149,589</u>
Deferred Inflows of Resources	<u>\$ 9,733,797</u>	<u>\$ 1,872,733</u>	<u>\$ 37,724,802</u>	<u>\$ 41,961</u>	<u>\$ 47,458,599</u>	<u>\$ 1,914,694</u>
Net Position:						
Invested in Capital Assets	\$ 66,476,019	\$ 63,638,340	\$ 153,629,150	\$ 141,742,790	\$ 220,105,169	\$ 205,381,130
Restricted	5,648,086	5,807,532	9,606,339	10,114,169	15,254,425	15,921,701
Unrestricted	21,117,548	14,448,839	55,671,073	55,205,743	76,788,621	69,654,582
Total Net Position	<u>\$ 93,241,653</u>	<u>\$ 83,894,711</u>	<u>\$ 218,906,562</u>	<u>\$ 207,062,702</u>	<u>\$ 312,148,215</u>	<u>\$ 290,957,413</u>

* The 2021 fiscal year have not been restated for impact of GASB 87, Leases. Please see Note 6 on page 62 for further information.

By far the largest portion of the City's net position is \$220,105,169 (70.51%) 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, \$15,254,425 (4.89%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position \$76,788,621 (24.60%) may be used to meet the government's ongoing obligations to citizens and creditors.

Management's Discussion and Analysis – (Continued)

The City's overall net position increased \$21,190,802 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	
	2022	2021*	2022	2021*	2022	2021*
REVENUES						
Program Revenues:						
Charges for Services	\$ 2,724,965	\$ 1,929,580	\$ 37,473,346	\$ 34,310,133	\$ 40,198,311	\$ 36,239,713
Operating Grants & Contributions	4,532,345	3,805,317	-	-	4,532,345	3,805,317
Capital Grants & Contributions	4,045,064	2,872,926	7,739,569	6,708,131	11,784,633	9,581,057
General Revenues:						
Property Taxes	15,570,540	14,311,358	-	-	15,570,540	14,311,358
Sales & Use Taxes	2,628,160	2,323,584	-	-	2,628,160	2,323,584
Franchise Taxes	3,807,093	3,376,676	-	-	3,807,093	3,376,676
Public Service Taxes	5,863,338	5,588,218	-	-	5,863,338	5,588,218
Intergovernmental Revenues	2,691,430	2,135,063	-	-	2,691,430	2,135,063
Investment Earnings	(859,537)	210,236	(1,223,042)	10,952	(2,082,579)	221,188
Miscellaneous Revenues	737,641	414,424	632,169	391,285	1,369,810	805,709
Total Revenues	41,741,039	36,967,382	44,622,042	41,420,501	86,363,081	78,387,883
EXPENSES						
General Government	3,968,461	4,660,057	-	-	3,968,461	4,660,057
Community Development	1,330,957	1,101,423	-	-	1,330,957	1,101,423
Public Safety	19,311,288	16,016,973	-	-	19,311,288	16,016,973
Public Works	5,233,588	4,444,235	-	-	5,233,588	4,444,235
Parks and Recreation	4,524,169	3,843,895	-	-	4,524,169	3,843,895
Community Redevelopment	648,551	518,872	-	-	648,551	518,872
Interest on Long-term Debt	352,771	451,102	-	-	352,771	451,102
Water and Sewer	-	-	18,923,509	17,062,528	18,923,509	17,062,528
Municipal Airport	-	-	2,244,195	2,077,204	2,244,195	2,077,204
Refuse Collection	-	-	4,257,510	4,001,278	4,257,510	4,001,278
Stormwater	-	-	1,658,849	1,371,107	1,658,849	1,371,107
Permits and Inspections	-	-	2,718,431	2,205,226	2,718,431	2,205,226
Total Expenses	35,369,785	31,036,557	29,802,494	26,717,343	65,172,279	57,753,900
Excess (Deficiency) Before Transfers	6,371,254	5,930,825	14,819,548	14,703,158	21,190,802	20,633,983
Transfers	2,975,688	3,113,168	(2,975,688)	(3,113,168)	-	-
Change in Net Position	9,346,942	9,043,993	11,843,860	11,589,990	21,190,802	20,633,983
NET POSITION						
Net Position – Beginning	83,894,711	74,850,718	207,062,702	195,472,712	290,957,413	270,323,430
Net Position – Ending	<u>\$ 93,241,653</u>	<u>\$ 83,894,711</u>	<u>\$ 218,906,562</u>	<u>\$ 207,062,702</u>	<u>\$ 312,148,215</u>	<u>\$ 290,957,413</u>

* The 2021 fiscal year have not been restated for impact of GASB 87, Leases. Please see Note 6 on page 62 for further information.

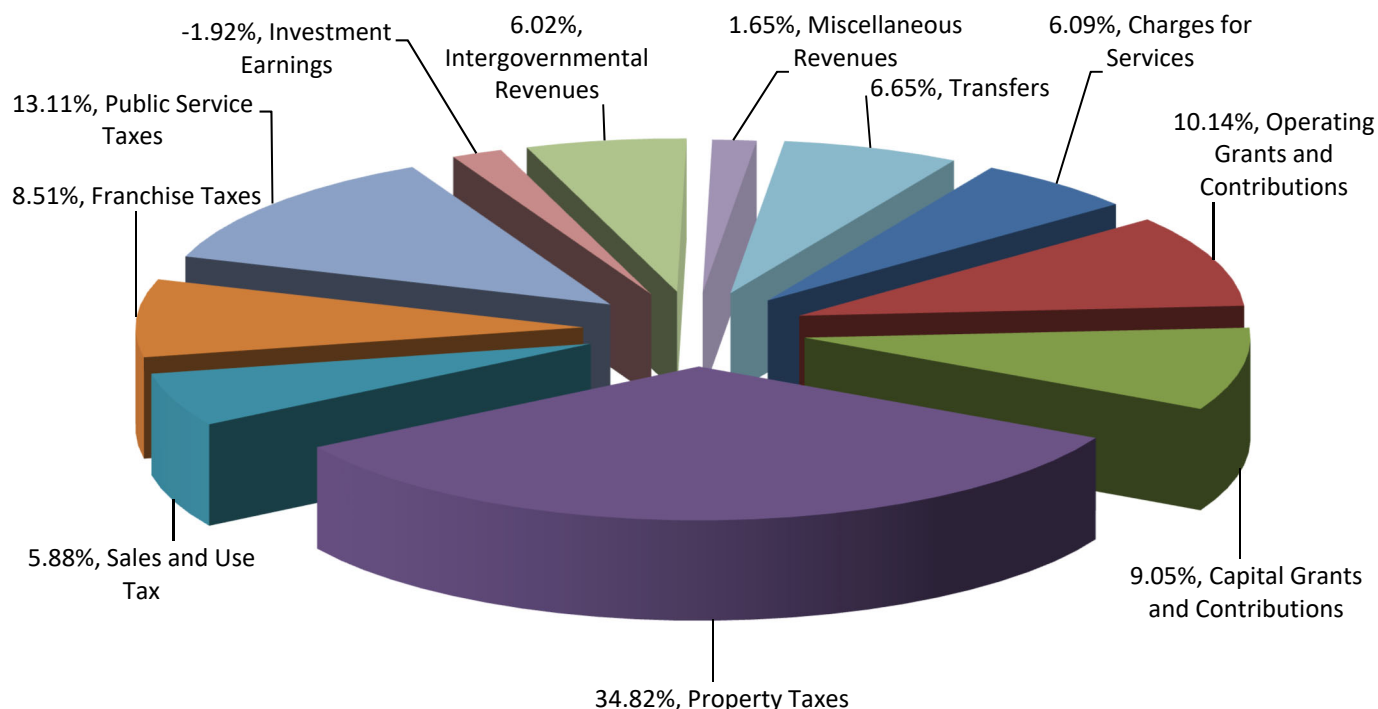
The City's combined overall net position increased \$21,190,802 in the current fiscal year. Revenues increased from the prior fiscal year by \$7,975,198 (10.17%) and expenses increased by \$7,418,379 (12.84%).

Governmental Activities - Governmental activities increased the City's net position by \$9,346,942, accounting for 44.11% of the total growth in the net position of the City.

Net position of the City's governmental activities totaled \$93,241,653 at the end of the fiscal year. Of this amount, approximately 77.35% 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 \$21,117,548 at the end of the current fiscal year. Net pension liability of \$4,670,231 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

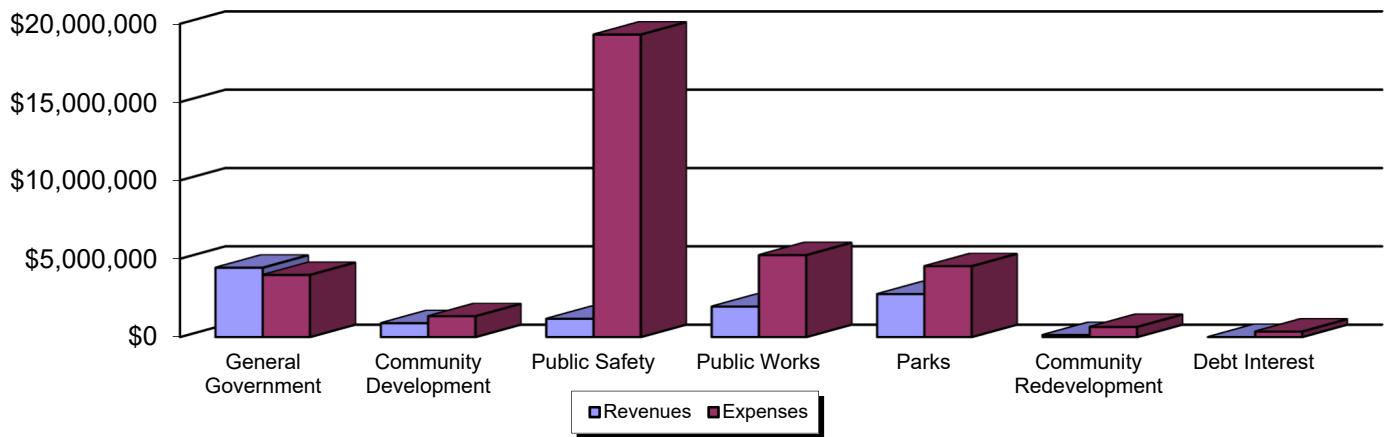


Governmental activities revenues increased by \$4,773,657 (or 12.91%) compared to the prior fiscal year. Charges for services increased \$795,385 (or 41.22%) mainly due to increases in tree replacement, planning services, facility rentals and parks and recreation activities as city events return to a more pre-COVID level. Operating grants and contributions increased by \$727,028 (or 19.11%) mainly due to Coronavirus State and Local Fiscal Recovery Funds recognized as revenue in the current year. Capital grants and contributions increased by \$1,172,138 (or 40.80%) mainly due to contributions from Stetson University for improvements to Melching Field. Property taxes increased \$1,259,182 (or 8.80%) as the property tax values increased \$185,986,181 (or 8.82%) in the current fiscal year and included \$89,053,496 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. Sales and use taxes increased \$304,576 (or 13.11%), franchise taxes increased \$430,417 (or 12.75%) and public service taxes increased \$275,120 (or 4.92%). Intergovernmental revenues increased \$556,367 (or 26.06%) mainly due to increases in state revenue sharing and fire and casualty insurance premium taxes, while miscellaneous revenues increased \$323,217 (or 77.99%) mainly due to increases in 401(a) forfeitures and workers compensation reimbursements. Investment earnings decreased \$1,069,773 (or -508.84%) mainly due to unrealized losses on investments as financial markets declined during the fiscal year.

Management's Discussion and Analysis – (Continued)

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

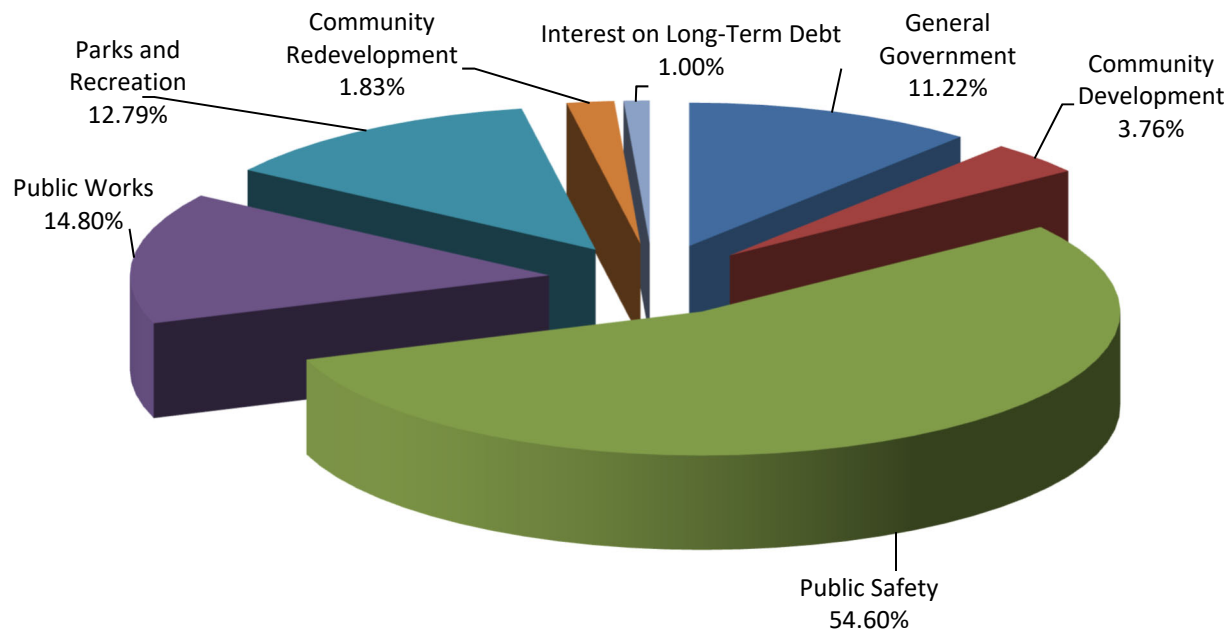
Expenses and Program Revenues – Governmental Activities



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

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

Expenses by Function – Governmental Activities



General Government expenses decreased \$691,596 (or -14.84%) mostly due to a decrease in the change in net pension liability in the current year compared to the prior fiscal year. Community Development increased \$229,534 (or 20.84%) mainly due to professional services, including brownfield redevelopment. Public safety increased \$3,294,315 (or 20.57%) mainly due to increases in personnel costs, including salaries, in accordance with union contracts, as well as increases in overtime, special pay and retirement contributions. The City also added a fire division chief and a police officer during the current year. Public Works increased \$789,353 (or 17.76%) while Parks and Recreation increased \$680,274 (or 17.70%) mostly due to increases in personnel costs, including pay plan adjustments, \$15 minimum wage adjustments, promotions and adding two maintenance workers in Public Works and two maintenance workers and one recreational leader in Parks

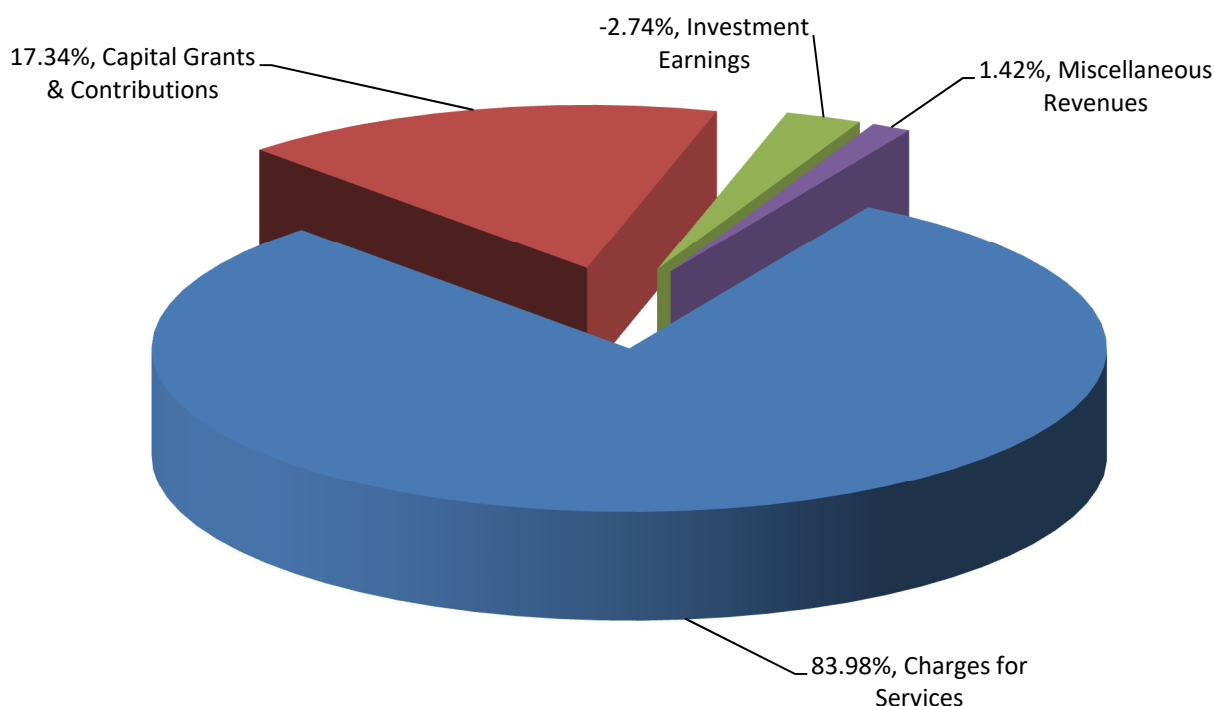
and Recreation. Road materials and supplies increased in Public Works and building maintenance also increased in Parks and Recreation. Community redevelopment increased \$129,679 (or 24.99%) mainly due to increases in contractual services, the Winter Wonder DeLand holiday program and depreciation.

Business-type Activities – Business-type activities increased the City's net position by \$11,843,860, accounting for 55.89% of the total growth in the net position of the City.

Net position of the City's business-type activities totaled \$218,906,562 at the end of the fiscal year. Of this amount, approximately 74.57% 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 \$55,671,073 or 25.43% at the end of the fiscal year.

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

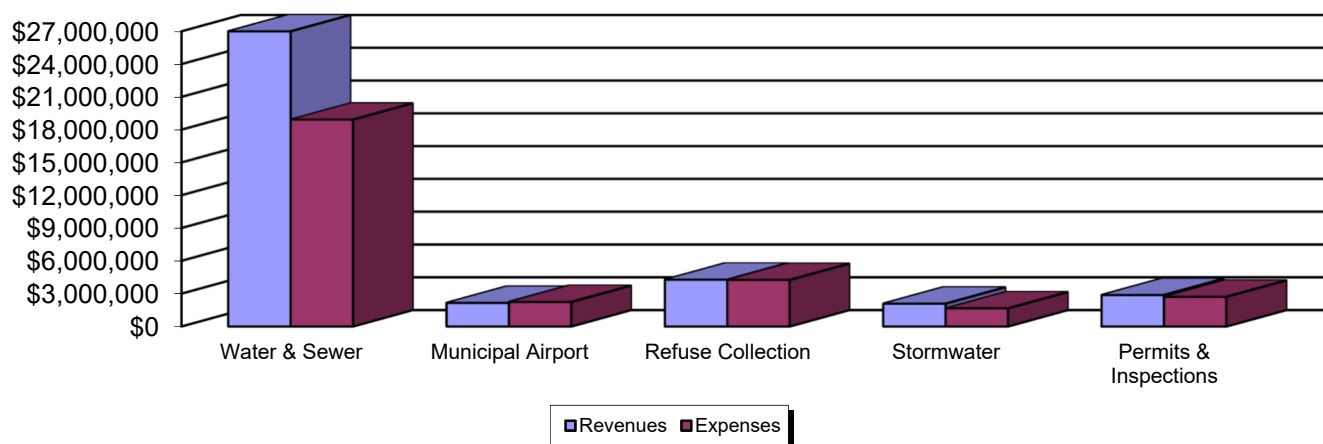
Revenues by Source – Business-type Activities



Business-type activity revenues increased \$3,201,541 (or 7.73%) compared to the prior fiscal year. Charges for services increased \$3,163,213 (or 9.22%) primarily due to increases in water and sewer service revenues. Water and sewer service revenues increased \$2,625,524 (or 10.82%) over the prior year mainly due to a 4.50% increase in water rates, a 1.5% increase in wastewater rates and penalty charges in the current year. Stormwater fees increased \$161,061 (or 8.35%) mainly due to a 4% increase in stormwater rates in the current year. Refuse collection fees increased \$224,321 (or 5.54%) while permits and inspections fees increased \$396,496 (or 15.98%) mainly due to continued growth in the City. Capital grants and contributions increased \$1,031,438 (or 15.38%) mainly due to increases in water and sewer impact fees collected, as well various grants for water and sewer projects, most notably reclaim expansion, and for airport projects, most notably the Northwest Industrial Business Park access road. Investment earnings decreased \$1,233,994 (or -11,267.29%) mainly due to unrealized losses on investments as financial markets declined during the fiscal year. Miscellaneous revenues increased \$240,884 (or 61.56%) due to an increase in fair share agreements resulting from continued growth in the current year.

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

Expenses and Program Revenues – Business-type Activities



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

Operating expenses of the business-type activities increased to \$29,802,494 as compared to \$26,717,343 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 \$1,860,981 (or 10.91%) partly due to an increase in personnel costs related to pay plan adjustments, \$15 minimum wage adjustments, promotions and additions to staffing, including one water plant operator C, one GIS analyst, one distribution technician, one laboratory technician, one journeyman electrician, two collection technicians and two maintenance construction workers during the current year. Increases also occurred in repairs and maintenance, supplies, utilities, services provided by the general government and depreciation.

Municipal Airport expenses increased by \$166,991 (or 8.04%) partly due to an increase in brownfield related contractual services.

Refuse expenses increased by \$256,232 (or 6.40%) mainly due to an increase in contractual services.

Stormwater expenses increased by \$287,742 (or 20.99%) partly due to an increase in personnel costs related to pay plan adjustments, \$15 minimum wage adjustments, promotions and additions to staffing, including two equipment operators. Increases also incurred in depreciation.

Permits and Inspections expenses increased by \$513,205 (or 23.27%) partly due to an increase in personnel costs related to pay plan adjustments, \$15 minimum wage adjustments, promotions and additions to staffing, including a new community development deputy director and a part-time fire inspector. Increases also incurred in contractual services (merchant fees associated with new software system) and supplies.

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.

As the City completed the current fiscal year, its nine (9) governmental funds reported a combined fund balance of \$37,269,926, which was \$4,363,780 more than the \$32,906,146 reported last fiscal year. The increase is primarily due to higher than budgeted revenues and lower than budgeted expenditures in the General Fund, which is explained in more

Management's Discussion and Analysis – (Continued)

detail later in the report. Approximately 18.29% of total fund balance, or \$6,815,191, constitutes unassigned fund balance, which is available for spending at the City's discretion. The remainder of fund balance (\$30,454,735 or 81.71%) consists of:

- \$1,933,569 or 5.19% is nonspendable relating to long-term lease receivables, inventories, prepaid items and advances to other funds.
- \$5,648,086 or 15.15% is restricted by enabling legislation or other legal requirements imposed by outside sources.
- \$5,383,657 or 14.44% is committed by formal action of the City Commission for community development, parks and recreation and capital improvements.
- \$17,489,423 or 46.93% 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 \$6,815,191 while total fund balance reached \$32,525,310. 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 20.84% of total General Fund expenditures (excluding transfers, capital and other financing uses) or \$32,697,270, while total fund balance of the General Fund represents 99.47% of that same amount.

Total fund balance in the General Fund increased by \$4,808,714 during the current fiscal year. Individually, nonspendable fund balance decreased by \$136,957 primarily as a result of decreases in advances to other funds. Restricted fund balance decreased by \$140,469 mainly due to funds restricted for other post-employment benefits. Committed fund balance increased by \$799,934 which are committed to community development and parks and recreation. Assigned fund balance increased by \$4,431,143 and is mostly attributable to appropriations for capital improvements and for the City's subsequent year budget. Unassigned fund balance decreased by \$144,937.

The millage rate assessed by the City of DeLand for the fiscal year ended September 30, 2022, 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 \$7,376,024 in additional tax revenue per year from the present assessed valuation of \$2,293,611,234 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, 2022, the required operating reserve equals \$6,320,541 and the fund balance available equals \$6,701,049 resulting in a surplus over the reserve requirements of \$380,508.

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, 2022, restricted fund balance of the Spring Hill Redevelopment Trust Fund was \$521,183. The net increase in the restricted fund balance during the current fiscal year was \$131,980 (or 33.91%) due to funds collected in advance for planned capital improvements. The Fund received \$399,458 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, 2022, restricted fund balance of the Downtown Redevelopment Trust Fund was \$1,361,071. The net increase in the restricted fund balance during the current fiscal year was \$88,552 (or 6.96%) due to funds collected in advance for planned capital improvements. The Fund received \$528,728 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, 2022, 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, 2022, restricted fund balance of the Capital

Projects Fund was \$40,099. The net decrease in the restricted fund balance during the current fiscal year was \$385,858 (or -90.59%) due to funds spent on planned capital improvements.

Non-major governmental funds consisting of special revenue funds have a combined fund balance of \$2,822,263. The net decrease in combined fund balance during the current fiscal year in non-major governmental funds was \$279,608 (or -9.01%).

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 \$218,531,693, an increase of \$11,980,597 (or 5.80%) in comparison with the prior fiscal year. Most of that increase is attributable to the Water and Sewer Fund, with continued investment in capital assets and planned savings for future alternative water supply projects. Approximately 25.30% of this total amount, or \$55,296,204, constitutes unrestricted net position, which is available for spending at the City's discretion. The remainder of net position \$163,235,489 (or 74.70%) consists of:

- \$153,629,150 or 70.30% is non-spendable relating to net investment in capital assets.
- \$9,606,339 or 4.40% 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 \$48,320,085, while total net position reached \$169,682,678. The total increase in net position was \$10,386,686 (or 6.52%).

The City Commission has established an operating reserve requirement equal to three months' operating expenses in the Water and Sewer Fund. At September 30, 2022, the required operating reserve equals \$5,118,360 and the net position available equals \$6,578,145 resulting in a surplus of \$1,459,785 above the reserve requirements.

The DeLand Municipal Airport Fund reports the financial activities of the City's airport. Unrestricted net position of the DeLand Municipal Airport at the end of the year amounted to \$1,084,370, while total net position was \$35,143,827. The total increase in net position was \$1,352,899 (or 4.00%).

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 \$20,661. The total increase in net position was \$19,485 (or 1,656.89%).

Non-Major proprietary funds consisting of Stormwater Fund and Permits and Inspections Fund have a combined unrestricted net position of \$5,871,088 and combined total net position of \$13,684,527. The net increase in the combined net position during the current fiscal year in non-major proprietary funds was \$221,527 (or 1.65%).

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 \$3,770,557 (or 10.54%), while the difference between the original and final General Fund amended budget for expenditures (including transfers out) was an increase of \$4,163,898 (or 10.33%). Significant variances between the original budget and final amended budget are summarized as follows:

Management's Discussion and Analysis – (Continued)

Revenues:

- \$605,557 Taxes – Increase in anticipated delinquent ad valorem taxes (\$200,000), fire insurance premium taxes (\$79,000), casualty insurance premium taxes (\$113,000) and franchise taxes (\$213,557).
- \$3,152,391 Intergovernmental – Increase in anticipated coronavirus local fiscal recovery funds (\$3,233,966) state revenue sharing (\$122,565) and state sales taxes (\$87,040), partially offset by a decrease in FEMA funding (-\$291,180).
- (\$30,000) Charges for general government services – Decrease in charges to the Permits and Inspections Fund.
- \$11,993 Miscellaneous – Increase in insurance proceeds received.
- \$25,966 Transfers in – Increase in transfers in from the Spring Hill CRA Fund (\$135), the Water and Sewer Fund (\$14,158), the Airport Fund (\$471), the Stormwater Fund (\$471) and the Permits and Inspections Fund (\$10,731).

Expenditures:

- \$36,200 City Clerk – Mainly increase in Municode upgrades (\$13,000) and advertising (\$22,000).
- (\$92,075) City Hall – Mainly decrease in contingencies allocated to other departments.
- \$150,070 Information Technology – Mainly increase in additional professional services (\$73,334), equipment maintenance (\$23,308) and operating capital (\$59,060).
- \$18,000 Human Resources – Increase in other salaries and wages for part-time help.
- \$392,000 Fire – Mainly decrease in regular salaries (-\$25,650) and increases in overtime (\$144,650), additional retirement contributions (\$142,736), additional gas and oil (\$18,700) and operating capital (\$110,600).
- \$206,069 Police Support – Mainly increase in damaged vehicle repairs (\$39,993), operating supplies (\$35,702), oil and gas (\$64,500) and operating capital (\$46,518).
- \$19,500 Police Parking – Increase in overtime (\$1,500) and contractual services (\$18,000).
- \$50,100 Streets – Mainly increase in deductible billing (\$20,900), road materials (\$13,175), sidewalk materials (\$5,500) and gas and oil (\$6,900).
- \$20,000 Trees – Increase in contractual services for tree survey.
- \$30,050 Parks Administration – Increase in regular, other and overtime salaries (\$21,100), contractual services (\$5,950) and travel (\$3,000).
- \$100,000 Museums – Increase in DeLand House foundation and roof repairs (\$110,000) and decrease in aid to private organizations (-\$10,000).
- \$114,800 Stadium – Increase in Spec Martin Stadium foundation stabilization.
- \$3,054,676 Transfers out – Increase in transfers to the Grant and Special Revenue Fund (\$1,734,297), the Capital Projects Fund (\$654,860) and the Airport Fund (\$665,519) for various ongoing capital projects.

The actual net change in fund balance in the General Fund was \$4,808,714 during the current fiscal year, while the City had budgeted use of fund balance of \$7,106,164. Actual General Fund revenues, including other financing sources, in the current year were \$1,990,524 greater than budgeted, while actual General Fund expenditures, including other financing uses, were \$7,742,888 less than budgeted. General Fund revenues realized represented 105.03% of revenues budgeted. General Fund expenditures represented 85.80% of appropriated funds. Expenditures by category as a percent of appropriated funds in that category were personnel 96%, operating 80%, grants & aids 5%, and contingency 0%. Significant variances between the final budget and actual amounts are summarized as follows:

Revenues:

- \$548,685 Taxes – The variance mainly reflects additional ad valorem taxes (\$50,706), franchise taxes (\$181,961) and utility service taxes (\$228,694) received above budgeted amounts.
- \$712,379 Intergovernmental – The variance mainly reflects additional state revenue sharing (\$344,466) and state sales taxes (\$334,017) above budgeted amounts.
- \$1,188,598 Charges for services – The variance mainly reflects additional tree replacement (\$855,405), planning services (\$112,410) and facility rentals (\$183,292) above budgeted amounts.
- \$56,926 Fines and forfeitures – The variance mainly reflects additional court fine (\$17,506), court imposed restitution (\$15,511) and evidence converted revenue (\$23,833) above budgeted amounts.
- (\$853,873) Investment income (loss) – The variance reflects unanticipated investments losses.
- \$226,221 Miscellaneous – The variance mainly reflects additional code enforcement lien charges (\$45,644), insurance reimbursements (\$38,367), sales of surplus equipment (\$45,223) and other miscellaneous revenues (\$104,062) above budgeted amounts.
- \$130,582 Transfers in – The variance reflects transfers from the Water and Sewer Fund PILOT payments above budgeted amounts.

Management's Discussion and Analysis – (Continued)

Expenditures:

- \$75,851 City Clerk – The variance mainly reflects savings associated with a vacant part-time position (\$50,047) and printing and binding costs (\$19,433).
- \$462,426 City Hall – The variance mainly reflects savings associated with overtime for special events (\$49,521), insurance (\$155,840) and unspent contingencies (\$242,075).
- \$528,089 Information Technology – The variance mainly reflects savings associated with vacant positions (\$17,846), professional services (\$85,021), contractual services (\$13,526), office phones (\$20,844), equipment maintenance (\$291,573), travel and training (\$12,121) and operating capital (\$58,745).
- \$188,485 Economic Development – The variance mainly reflects savings associated with vacant executive positions (\$48,125), professional services (\$12,525), travel and training (\$8,198) and business improvement grants (\$95,000).
- \$108,111 Planning and Zoning – The variance mainly reflects savings associated with vacant positions (\$40,634), special pay (\$8,749) and professional services (\$45,941).
- \$91,485 Fire – The variance mainly reflects savings associated with vacant positions (\$107,621), special pay (\$41,463), health insurance (\$36,493) operating supplies (\$26,893) and training (\$27,508), which were partially offset by overages in overtime (-\$65,519) and retirement contributions (-\$123,055).
- \$568,637 Police Support – The variance mainly reflects savings associated with vacant positions (\$374,732), special pay (\$30,847), health insurance (\$68,302), equipment maintenance (\$158,312), operating supplies (\$47,521), operating capital (\$146,851) and travel and training (\$54,838), which were partially offset by overages in overtime (-\$188,291), retirement contributions (-\$66,042) and gas and oil (-\$51,794).
- \$332,648 Streets – The variance mainly reflects savings associated with vacant positions (\$101,499), health insurance (\$29,497), professional services (\$27,936), contractual services (\$27,317), utilities (\$29,716), equipment maintenance (\$27,113) and road material and supplies (\$56,444).
- \$195,639 Trees – The variance mainly reflects savings associated with vacant positions (\$106,467), health insurance (\$17,621), contractual services (\$38,797), building maintenance (\$10,393) and equipment maintenance (\$9,146).
- \$56,121 Urban Beautification – The variance mainly reflects savings associated with vacant positions (\$25,997), special pay (\$10,873), building maintenance (\$4,450), equipment maintenance (\$4,985) and operating supplies (\$6,742).
- \$40,740 Fleet – The variance mainly reflects savings associated with vacant positions (\$10,758), special pay (\$6,533), health insurance (\$6,689), contractual services (\$3,500) and equipment maintenance (\$3,281).
- \$193,416 Parks – The variance mainly reflects savings associated with vacant positions (\$97,940), contractual services (\$14,568) and operating capital (\$80,636).
- \$115,565 Museums – The variance mainly reflects savings associated with building maintenance (\$113,570).
- \$41,029 Special Events – The variance mainly reflects savings associated with vacant positions (\$11,087) as well as savings associated with professional and contractual services (\$30,239).
- \$4,511,156 Transfers out – The variance mainly reflects savings associated with transfers to the Grants and Special Revenue Fund (\$2,490,369), the Capital Projects Fund (\$1,397,938) and the Airport Fund (\$622,842) to fund capital projects.

Capital Assets and Debt Administration

Capital Assets - The City's investment in capital assets, net of related depreciation, for its governmental and business-type activities as of September 30, 2022, amounts to \$235,660,924. 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 \$1,937,520 (or 2.43%) for governmental activities and an increase of \$10,785,025 (or 7.53%) for business-type activities.

- Governmental type activities include the capital projects related to the following: Land (\$203,900), Buildings (\$757,612), Public Safety Facilities (\$49,150), Recreational Facilities (\$3,000,526), Technology (\$283,838), Streetscape (\$612,930), and Vehicle and Equipment Renewal and Replacement (\$1,079,025).

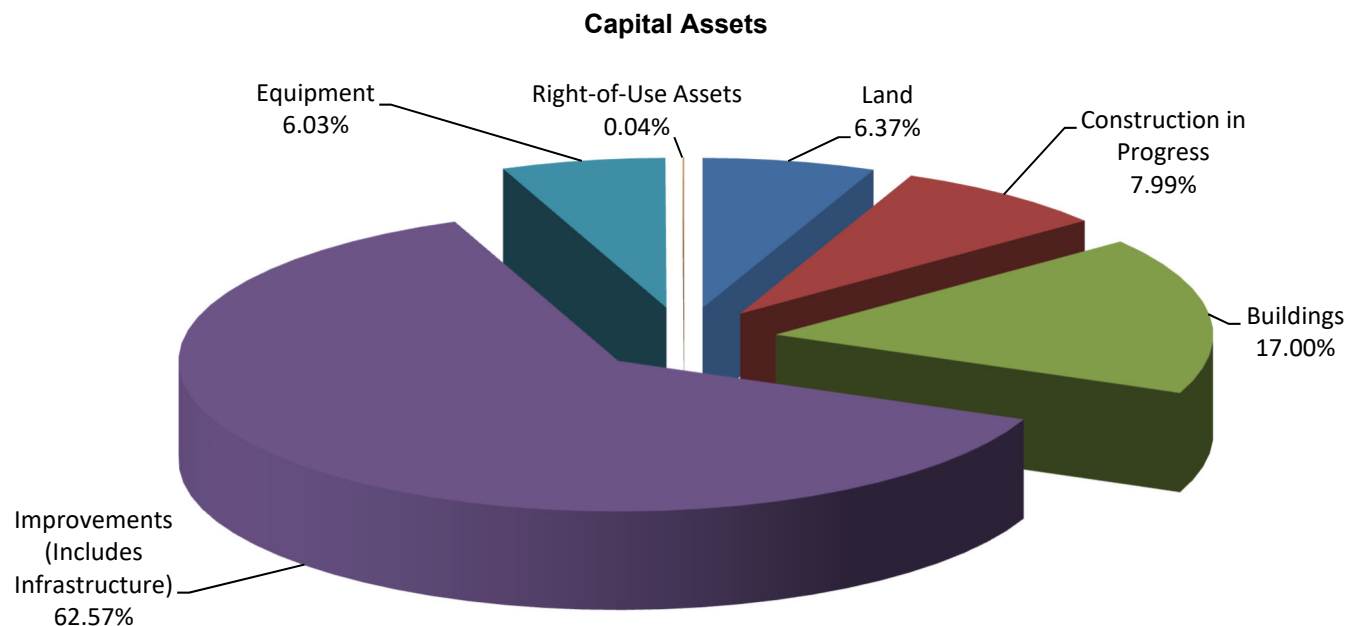
Management's Discussion and Analysis – (Continued)

- Business-type activities include the capital projects related to the following: Land (\$45,296), Water and Wastewater System Improvements (\$12,684,300), Vehicle and Equipment Renewal and Replacement (\$1,974,850), Airport Improvements (\$1,141,309), Stormwater Improvements (\$704,336) and Permits and Inspections Improvements (\$52,924).

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

Capital Assets (Net of Depreciation) As of September 30, 2022						
	Governmental Activities		Business-Type Activities		Total Primary Government	
	<u>2022</u>	<u>2021*</u>	<u>2022</u>	<u>2021*</u>	<u>2022</u>	<u>2021*</u>
Land	\$ 8,309,787	\$ 8,105,887	\$ 6,735,236	\$ 6,689,940	\$ 15,045,023	\$ 14,795,827
Construction in Progress	4,267,281	10,507,893	14,517,644	13,531,104	18,784,925	24,038,997
Buildings	33,368,775	25,811,409	6,695,705	6,733,693	40,064,480	32,545,102
Improvements (includes infrastructure)	29,609,448	29,016,276	117,840,117	108,546,662	147,449,565	137,562,938
Equipment	5,901,871	6,178,270	8,314,967	7,817,245	14,216,838	13,995,515
Right-of-Use Assets	100,093	-	-	-	100,093	-
Total	<u>\$ 81,557,255</u>	<u>\$ 79,619,735</u>	<u>\$ 154,103,669</u>	<u>\$ 143,318,644</u>	<u>\$ 235,660,924</u>	<u>\$ 222,938,379</u>

* The 2021 fiscal year have not been restated for impact of GASB 87, Leases. Please see Note 6 on page 62 for further information.



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

Long-Term Debt - At fiscal year end, the City had \$14,856,369 in debt outstanding compared to \$16,245,638 the previous fiscal year as shown in the table below:

Outstanding Debt As of September 30,						
	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>
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues Bonds / Notes	14,856,369	16,245,638	-	-	14,856,369	16,245,638
Total	<u>\$ 14,856,369</u>	<u>\$ 16,245,638</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,856,369</u>	<u>\$ 16,245,638</u>

Management's Discussion and Analysis – (Continued)

Governmental activities debt decreased \$1,389,269 due to the scheduled principal retirements in the amount of \$1,389,269 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 9 to the financial statements. (See pages 66 to 67.)

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

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

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

	<u>DeLand</u>	<u>Volusia County</u>	<u>State of Florida</u>
September 2022	4.5%	4.0%	4.0%
September 2021	4.9%	4.3%	4.3%
Increase/(Decrease)	-0.4%	-0.3%	-0.3%

- Inflationary trends for Volusia County are comparable with those trends experienced at the state and national levels. The City has seen record setting double-digit inflation with rising supply chain issues, fuel costs and interest rates. Capital construction projects have seen double-digit and, in rare cases, triple-digit inflation.
- Home values have increased to record highs and the home buying market seems to continue at a record pace, however, rising interest rates will likely soften the real estate market altogether.
- The City continues to face challenges dealing with the impacts of growth and having sufficient capacity to service it. The challenge this presents is the need to do capital projects in order to keep up with capacity along with rising costs and interest rates.
- The City's taxable value of commercial and residential property increased by 15.60% (or \$357,698,861) in the 2023 fiscal year compared to an increase of 8.82% for the 2022 fiscal year. The increased taxable value included \$99,271,772 in annexations and new construction.

All of these factors were considered in preparing the City's budget for the 2023 fiscal year.

Based on the taxable valuation noted above, the City Commission adopted a millage rate of 6.5841 for fiscal year 2023, which was 0.4321 mills (or 7.02%) more than the roll back rate of 6.1520. The millage rate adopted for fiscal year 2023 was a .2 mil reduction for the millage rate adopted for fiscal year 2022 (6.7841).

The water rates increased 4.50%, while wastewater rates increased 1.5%, during fiscal year 2023. 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 2023. 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, 2022

	Governmental Activities	Business-type Activities	Total
ASSETS			
Equity in pooled cash and cash equivalents	\$ 29,977,613	\$ 36,255,217	\$ 66,232,830
Investments	7,989,929	21,411,280	29,401,209
Receivables, net	1,114,729	3,635,594	4,750,323
Internal balances	1,468,548	(1,468,548)	-
Due from other governments	2,362,870	618,153	2,981,023
Liens receivable	53,357	549,660	603,017
Leases receivable	1,562,119	37,325,771	38,887,890
Inventories	63,018	1,412	64,430
Prepays	12,067	21,412	33,479
Restricted assets:			
Equity in pooled cash	-	5,122,293	5,122,293
Investments	873,565	4,958,565	5,832,130
Capital assets:			
Total capital assets, not being depreciated	12,577,068	21,252,880	33,829,948
Total capital assets, being depreciated, net	68,980,187	132,850,789	201,830,976
Total assets	<u>\$ 127,035,070</u>	<u>\$ 262,534,478</u>	<u>\$ 389,569,548</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to pensions	\$ 4,572,254	\$ -	\$ 4,572,254
Deferred outflows related to OPEB	169,621	94,737	264,358
Total deferred outflows of resources	<u>\$ 4,741,875</u>	<u>\$ 94,737</u>	<u>\$ 4,836,612</u>
LIABILITIES			
Accounts payable and accrued liabilities	\$ 3,496,780	\$ 3,310,333	\$ 6,807,113
Customer deposits	129,218	762,966	892,184
Unearned revenue	176,009	31,200	207,209
Accrued interest payable	110,808	-	110,808
Estimated claims payable	1,493,000	-	1,493,000
Noncurrent liabilities:			
Due within one year:			
Notes payable	1,422,005	-	1,422,005
Lease liabilities	71,871	-	71,871
Compensated absences	298,887	148,071	446,958
Due in more than one year:			
Notes payable	13,434,364	-	13,434,364
Lease liabilities	152,996	-	152,996
Compensated absences	2,183,838	642,918	2,826,756
Net pension liability	4,670,231	453,647	5,123,878
Total OPEB liability	1,161,488	648,716	1,810,204
Total liabilities	<u>\$ 28,801,495</u>	<u>\$ 5,997,851</u>	<u>\$ 34,799,346</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to pensions	\$ 8,017,227	\$ 963,108	\$ 8,980,335
Deferred inflows related to OPEB	193,872	108,282	302,154
Deferred inflows related to leases	1,522,698	36,653,412	38,176,110
Total deferred inflows of resources	<u>\$ 9,733,797</u>	<u>\$ 37,724,802</u>	<u>\$ 47,458,599</u>
NET POSITION			
Net investment in capital assets	\$ 66,476,019	\$ 153,629,150	\$ 220,105,169
Restricted for:			
Capital improvements	2,501,300	8,541,911	11,043,211
Employee benefits	873,565	-	873,565
Public safety	18,490	-	18,490
Community redevelopment	1,882,254	-	1,882,254
Transportation	10,000	-	10,000
Parks and recreation	64,832	-	64,832
Homelessness	297,645	-	297,645
Other purposes	-	1,064,428	1,064,428
Unrestricted	21,117,548	55,671,073	76,788,621
Total net position	<u>\$ 93,241,653</u>	<u>\$ 218,906,562</u>	<u>\$ 312,148,215</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, 2022**

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	\$ 3,968,461	\$ 36,876	\$ 3,642,779	\$ 749,242	\$ 460,436	\$ -	\$ 460,436
Community development	1,330,957	695,652	-	191,607	(443,698)	-	(443,698)
Public safety	19,311,288	370,254	85,292	710,567	(18,145,175)	-	(18,145,175)
Public works	5,233,588	890,221	804,274	252,325	(3,286,768)	-	(3,286,768)
Parks and recreation	4,524,169	587,894	-	2,155,088	(1,781,187)	-	(1,781,187)
Community redevelopment	648,551	144,068	-	(13,765)	(518,248)	-	(518,248)
Interest on long-term debt	352,771	-	-	-	(352,771)	-	(352,771)
Total governmental activities	<u>35,369,785</u>	<u>2,724,965</u>	<u>4,532,345</u>	<u>4,045,064</u>	<u>(24,067,411)</u>	<u>-</u>	<u>(24,067,411)</u>
Business-type activities:							
Water and sewer	18,923,509	26,882,287	-	6,925,284	-	14,884,062	14,884,062
DeLand Municipal Airport	2,244,195	1,347,257	-	814,285	-	(82,653)	(82,653)
Refuse collection	4,257,510	4,276,483	-	-	-	18,973	18,973
Stormwater	1,658,849	2,089,857	-	-	-	431,008	431,008
Permits and inspections	2,718,431	2,877,462	-	-	-	159,031	159,031
Total business-type activities	<u>29,802,494</u>	<u>37,473,346</u>	<u>-</u>	<u>7,739,569</u>	<u>-</u>	<u>15,410,421</u>	<u>15,410,421</u>
Total primary government	<u>\$ 65,172,279</u>	<u>\$ 40,198,311</u>	<u>\$ 4,532,345</u>	<u>\$ 11,784,633</u>	<u>(24,067,411)</u>	<u>15,410,421</u>	<u>(8,656,990)</u>
General revenues:							
Property taxes					15,570,540	-	15,570,540
Sales and use taxes					2,628,160	-	2,628,160
Franchise taxes					3,807,093	-	3,807,093
Public service taxes					5,863,338	-	5,863,338
Casualty and fire insurance premium taxes					601,893	-	601,893
State revenue sharing					1,873,277	-	1,873,277
Other intergovernmental revenues					216,260	-	216,260
Investment earnings					(859,537)	(1,223,042)	(2,082,579)
Miscellaneous revenues					737,641	632,169	1,369,810
Transfers					2,975,688	(2,975,688)	-
Total general revenues and transfers					<u>33,414,353</u>	<u>(3,566,561)</u>	<u>29,847,792</u>
Change in net position					9,346,942	11,843,860	21,190,802
Net position - beginning					83,894,711	207,062,702	290,957,413
Net position - ending					<u>\$ 93,241,653</u>	<u>\$ 218,906,562</u>	<u>\$ 312,148,215</u>

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

**CITY OF DELAND, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022**

	General	Spring Hill CRA	Downtown CRA	Debt Service	Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS							
Cash and cash equivalents	\$ 22,516,880	\$ 497,172	\$ 1,337,418	\$ 3,300	\$ 298,503	\$ 3,155,812	\$ 27,809,085
Investments	7,729,778	-	-	-	-	-	7,729,778
Receivables, net	1,100,282	10,000	2,905	-	-	-	1,113,187
Due from other governments	677,108	23,429	-	-	-	1,662,333	2,362,870
Liens receivable	53,357	-	-	-	-	-	53,357
Leases receivable	773,086	-	789,033	-	-	-	1,562,119
Advances to other funds	1,843,417	-	-	-	-	-	1,843,417
Inventories	63,018	-	-	-	-	-	63,018
Prepaid items	12,067	-	-	-	-	-	12,067
Total assets	\$ 34,768,993	\$ 530,601	\$ 2,129,356	\$ 3,300	\$ 298,503	\$ 4,818,145	\$ 42,548,898
LIABILITIES							
Accounts payable	\$ 611,551	\$ 7,361	\$ 3,606	\$ 3,300	\$ 258,404	\$ 1,995,882	\$ 2,880,104
Accrued expenditures	486,786	2,057	-	-	-	-	488,843
Customer deposits	111,010	-	-	-	-	-	111,010
Unearned revenue	176,009	-	-	-	-	-	176,009
Total liabilities	1,385,356	9,418	3,606	3,300	258,404	1,995,882	3,655,966
DEFERRED INFLOWS OF RESOURCES							
Unavailable revenues	100,308	-	-	-	-	-	100,308
Deferred inflows related to leases	758,019	-	764,679	-	-	-	1,522,698
Total deferred inflows of resources	858,327	-	764,679	-	-	-	1,623,006
FUND BALANCES							
Nonspendable:							
Long-term receivables	15,067	-	-	-	-	-	15,067
Inventories	63,018	-	-	-	-	-	63,018
Prepaid items	12,067	-	-	-	-	-	12,067
Advances to other funds	1,843,417	-	-	-	-	-	1,843,417
Restricted for:							
Community Redevelopment	-	521,183	1,361,071	-	-	-	1,882,254
Public Safety	1,150	-	-	-	-	17,340	18,490
Construction	10,490	-	-	-	40,099	2,450,711	2,501,300
Employee benefits	873,565	-	-	-	-	-	873,565
Transportation	10,000	-	-	-	-	-	10,000
Parks and Recreation	8,265	-	-	-	-	56,567	64,832
Homelessness	-	-	-	-	-	297,645	297,645
Committed to:							
Public Works	14,695	-	-	-	-	-	14,695
Community Development	1,665,134	-	-	-	-	-	1,665,134
Parks and Recreation	79,564	-	-	-	-	-	79,564
ARPA Capital	3,624,264	-	-	-	-	-	3,624,264
Assigned to:							
City Hall art maintenance	1,084	-	-	-	-	-	1,084
Public Works	322,101	-	-	-	-	-	322,101
Community Development	285,051	-	-	-	-	-	285,051
Capital Improvements	7,077,522	-	-	-	-	-	7,077,522
Hurricane Reserve	2,800,000	-	-	-	-	-	2,800,000
Subsequent year's budget	7,003,665	-	-	-	-	-	7,003,665
Unassigned	6,815,191	-	-	-	-	-	6,815,191
Total fund balances	32,525,310	521,183	1,361,071	-	40,099	2,822,263	37,269,926
Total liabilities, deferred inflows of resources, and fund balances	\$ 34,768,993	\$ 530,601	\$ 2,129,356	\$ 3,300	\$ 298,503	\$ 4,818,145	\$ 42,548,898

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, 2022

Fund balances - total governmental funds **\$ 37,269,926**

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	138,018,293	
Less: accumulated depreciation	<u>(56,561,131)</u>	81,457,162

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	(4,670,231)	
Deferred outflows related to pensions	4,572,254	
Deferred inflows related to pensions	<u>(8,017,227)</u>	(8,115,204)

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	(1,161,488)	
Deferred outflows related to OPEB	169,621	
Deferred inflows related to OPEB	<u>(193,872)</u>	(1,185,739)

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

Total net position	1,661,851	
Less: amounts attributable to business-type activities	<u>(374,869)</u>	1,286,982

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.

100,308

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	(14,856,369)	
Capital leases payable	(122,116)	
Accrued interest payable	(110,572)	
Compensated absences	<u>(2,482,725)</u>	(17,571,782)

Net position of governmental activities		<u>\$ 93,241,653</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, 2022

	General	Spring Hill CRA	Downtown CRA	Debt Service	Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
Revenues							
Taxes	\$ 25,286,261	\$ 399,458	\$ 528,728	\$ -	\$ -	\$ 267,950	\$ 26,482,397
Licenses and permits	265,030	-	-	-	-	-	265,030
Intergovernmental	8,442,258	35,697	-	-	-	521,950	8,999,905
Charges for services	2,051,833	10,000	62,575	-	-	-	2,124,408
Charges for general government services	2,241,553	-	-	-	-	-	2,241,553
Fines and forfeitures	147,926	-	-	-	-	3,595	151,521
Impact fees	-	-	-	-	-	2,144,901	2,144,901
Investment income (loss)	(793,873)	1,605	35,877	-	1,489	8,293	(746,609)
Miscellaneous	695,730	4,200	15,995	-	-	1,294,821	2,010,746
Total revenues	<u>38,336,718</u>	<u>450,960</u>	<u>643,175</u>	<u>-</u>	<u>1,489</u>	<u>4,241,510</u>	<u>43,673,852</u>
Expenditures							
Current:							
General Government	6,511,169	-	-	-	-	543,151	7,054,320
Community Development	1,053,792	-	-	-	-	155,985	1,209,777
Public Safety	17,982,950	-	-	-	-	47,494	18,030,444
Public Works	3,517,383	-	-	-	-	824,168	4,341,551
Parks and Recreation	3,631,976	-	-	-	-	-	3,631,976
Community Redevelopment	-	164,808	293,539	-	-	-	458,347
Capital Outlay	-	110,125	219,690	-	2,138,786	3,299,386	5,767,987
Debt Service:							
Principal	-	-	-	1,428,867	-	-	1,428,867
Interest and fiscal charges	-	-	-	362,491	-	-	362,491
Total expenditures	<u>32,697,270</u>	<u>274,933</u>	<u>513,229</u>	<u>1,791,358</u>	<u>2,138,786</u>	<u>4,870,184</u>	<u>42,285,760</u>
Excess (deficiency) of revenues over (under) expenditures	<u>5,639,448</u>	<u>176,027</u>	<u>129,946</u>	<u>(1,791,358)</u>	<u>(2,137,297)</u>	<u>(628,674)</u>	<u>1,388,092</u>
Other financing sources (uses)							
Transfers in	3,196,380	-	-	1,791,358	1,751,439	1,756,951	8,496,128
Transfers out	(4,027,114)	(44,047)	(41,394)	-	-	(1,407,885)	(5,520,440)
Total other financing sources (uses)	<u>(830,734)</u>	<u>(44,047)</u>	<u>(41,394)</u>	<u>1,791,358</u>	<u>1,751,439</u>	<u>349,066</u>	<u>2,975,688</u>
Net change in fund balances	<u>4,808,714</u>	<u>131,980</u>	<u>88,552</u>	<u>-</u>	<u>(385,858)</u>	<u>(279,608)</u>	<u>4,363,780</u>
Fund balances, beginning 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>
Fund balances, end of year	<u><u>\$ 32,525,310</u></u>	<u><u>\$ 521,183</u></u>	<u><u>\$ 1,361,071</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 40,099</u></u>	<u><u>\$ 2,822,263</u></u>	<u><u>\$ 37,269,926</u></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, 2022**

Net change in fund balances - total governmental funds	\$ 4,363,780
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	5,767,987
Depreciation expense	(4,149,556)
Contributed capital assets	218,996
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	1,428,867
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	5,020
Governmental funds report contributions to defined benefit pension plans as expenditures. However, in the Statement of Activities, the amount contributed to defined benefit pension plans reduces future net pension liability. Also included in pension expense in the Statement of Activities are amounts required to be amortized.	
Change in net pension liability and deferred inflows/outflows related to pensions	2,102,448
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	9,720
Change in total OPEB liability	(30,558)
Change in compensated absences liability	(39,267)
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.	(330,495)
Change in net position of governmental activities	<u>\$ 9,346,942</u>

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

CITY OF DELAND, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Taxes	\$ 24,132,019	\$ 24,737,576	\$ 25,286,261	\$ 548,685
Licenses and permits	300,400	300,400	265,030	(35,370)
Intergovernmental	4,577,488	7,729,879	8,442,258	712,379
Charges for services	858,585	863,235	2,051,833	1,188,598
Charges for general government services	2,255,177	2,225,177	2,241,553	16,376
Fines and forfeitures	91,000	91,000	147,926	56,926
Investment income (loss)	60,000	60,000	(793,873)	(853,873)
Miscellaneous	457,516	469,509	695,730	226,221
Total revenues	32,732,185	36,476,776	38,336,718	1,859,942
Expenditures				
Current:				
General Government:				
Mayor and Commission	118,325	121,179	104,499	16,680
City Manager	348,615	348,615	340,969	7,646
City Clerk	435,349	471,549	395,698	75,851
Finance	927,443	938,343	934,623	3,720
City Attorney	446,458	455,358	449,976	5,382
City Hall	2,005,247	1,913,172	1,450,746	462,426
Information Technology	2,663,140	2,813,210	2,285,121	528,089
Human Resources	568,090	586,090	549,537	36,553
Total General Government	7,512,667	7,647,516	6,511,169	1,136,347
Community Development:				
Economic Development	540,322	544,010	355,525	188,485
Planning and Zoning	721,518	725,068	616,957	108,111
Licenses and Code Enforcement	97,883	97,883	81,310	16,573
Total Community Development	1,359,723	1,366,961	1,053,792	313,169
Public Safety:				
Fire	7,115,073	7,507,073	7,415,588	91,485
Police:				
Support	10,859,927	11,065,996	10,497,359	568,637
Parking	58,964	78,464	70,003	8,461
Total Police	10,918,891	11,144,460	10,567,362	577,098
Total Public Safety	18,033,964	18,651,533	17,982,950	668,583
Public Works:				
Administration	399,704	402,204	365,117	37,087
Streets	1,742,257	1,792,357	1,459,709	332,648
Trees	637,208	657,208	461,569	195,639
Urban Beautification	750,736	753,836	697,715	56,121
Fleet Maintenance	573,413	574,013	533,273	40,740
Total Public Works	4,103,318	4,179,618	3,517,383	662,235
Parks and Recreation:				
Administration	342,231	372,281	340,784	31,497
Recreation	358,642	366,992	342,907	24,085
Parks	2,046,503	2,058,503	1,865,087	193,416
Trailer Park	16,119	16,119	12,001	4,118
Museums	27,484	127,484	11,919	115,565
Activities Center	427,058	436,888	403,684	33,204
Stadium	116,479	231,279	228,085	3,194
Special Events	60,918	62,068	21,039	41,029
Intermodal Transportation Facility	21,863	16,449	11,386	5,063
Chisholm Center	392,811	395,311	395,084	227
Total Parks and Recreation	3,810,108	4,083,374	3,631,976	451,398
Total expenditures	34,819,780	35,929,002	32,697,270	3,231,732
Excess (deficiency) of revenues over (under) expenditures	<u>(2,087,595)</u>	<u>547,774</u>	<u>5,639,448</u>	<u>5,091,674</u>
Other financing sources (uses)				
Transfers in	3,039,832	3,065,798	3,196,380	130,582
Transfers out	(5,483,594)	(8,538,270)	(4,027,114)	4,511,156
Total other financing sources (uses)	<u>(2,443,762)</u>	<u>(5,472,472)</u>	<u>(830,734)</u>	<u>4,641,738</u>
Net change in fund balances	<u>(4,531,357)</u>	<u>(4,924,698)</u>	<u>4,808,714</u>	<u>9,733,412</u>
Fund balances, beginning of year	27,716,596	27,716,596	27,716,596	-
Fund balances, end of year	<u>\$ 23,185,239</u>	<u>\$ 22,791,898</u>	<u>\$ 32,525,310</u>	<u>\$ 9,733,412</u>

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

CITY OF DELAND, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - SPRING HILL CRA
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Taxes	\$ 320,310	\$ 320,310	\$ 399,458	\$ 79,148
Intergovernmental	33,457	133,457	35,697	(97,760)
Charges for services	-	-	10,000	10,000
Investment income (loss)	-	-	1,605	1,605
Miscellaneous	1,200	1,200	4,200	3,000
Total revenues	<u>354,967</u>	<u>454,967</u>	<u>450,960</u>	<u>(4,007)</u>
Expenditures				
Current:				
Community Redevelopment	309,777	301,361	164,808	136,553
Capital Outlay	-	112,428	110,125	2,303
Total expenditures	<u>309,777</u>	<u>413,789</u>	<u>274,933</u>	<u>138,856</u>
Excess (deficiency) of revenues over (under) expenditures	<u>45,190</u>	<u>41,178</u>	<u>176,027</u>	<u>134,849</u>
Other financing sources (uses)				
Transfers out	(45,190)	(48,509)	(44,047)	4,462
Net change in fund balances	<u>-</u>	<u>(7,331)</u>	<u>131,980</u>	<u>139,311</u>
Fund balances, beginning of year	389,203	389,203	389,203	-
Fund balances, end of year	<u>\$ 389,203</u>	<u>\$ 381,872</u>	<u>\$ 521,183</u>	<u>\$ 139,311</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, 2022

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Taxes	\$ 526,940	\$ 526,940	\$ 528,728	\$ 1,788
Charges for services	58,105	58,105	62,575	4,470
Investment income (loss)	-	-	35,877	35,877
Miscellaneous	14,604	14,604	15,995	1,391
Total revenues	<u>599,649</u>	<u>599,649</u>	<u>643,175</u>	<u>43,526</u>
Expenditures				
Current:				
Community Redevelopment	434,215	471,155	293,539	177,616
Capital outlay	127,000	884,734	219,690	665,044
Total expenditures	<u>561,215</u>	<u>1,355,889</u>	<u>513,229</u>	<u>842,660</u>
Excess (deficiency) of revenues over (under) expenditures	<u>38,434</u>	<u>(756,240)</u>	<u>129,946</u>	<u>886,186</u>
Other financing sources (uses)				
Transfers out	(38,434)	(41,434)	(41,394)	40
Net change in fund balances	<u>-</u>	<u>(797,674)</u>	<u>88,552</u>	<u>886,226</u>
Fund balances, beginning of year	1,272,519	1,272,519	1,272,519	-
Fund balances, end of year	<u>\$ 1,272,519</u>	<u>\$ 474,845</u>	<u>\$ 1,361,071</u>	<u>\$ 886,226</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, 2022**

	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	\$ 30,907,517	\$ 1,916,072	\$ 186,328	\$ 3,245,300	\$ 36,255,217	\$ 2,168,528
Restricted cash	474,519	-	-	-	474,519	-
Investments	18,363,075	-	-	3,048,205	21,411,280	1,133,716
Accounts receivable, net	2,616,194	484,035	400,908	134,457	3,635,594	1,542
Due from other governments	151,445	466,708	-	-	618,153	-
Leases receivable	-	192,766	-	-	192,766	-
Inventory	-	1,412	-	-	1,412	-
Prepaid items	16,795	-	-	4,617	21,412	-
Total current assets	<u>52,529,545</u>	<u>3,060,993</u>	<u>587,236</u>	<u>6,432,579</u>	<u>62,610,353</u>	<u>3,303,786</u>
Noncurrent assets:						
Restricted cash	4,579,312	18,555	-	49,907	4,647,774	-
Restricted investments	4,958,565	-	-	-	4,958,565	-
Liens receivable	360,965	-	49,353	139,342	549,660	-
Leases receivable	-	37,133,005	-	-	37,133,005	-
Capital assets:						
Land	1,723,632	3,935,211	-	1,076,393	6,735,236	-
Construction in progress	12,857,758	1,605,072	-	54,814	14,517,644	-
Buildings	10,006,710	6,372,051	-	316,192	16,694,953	-
Infrastructure (other than buildings)	124,569,670	36,483,663	-	6,186,559	167,239,892	-
Equipment	19,800,385	614,868	-	3,859,139	24,274,392	9,542
Right-of-use assets	-	-	-	-	-	133,457
Accumulated depreciation and amortization	(56,658,920)	(14,969,963)	-	(3,729,565)	(75,358,448)	(42,906)
Total noncurrent assets	<u>122,198,077</u>	<u>71,192,462</u>	<u>49,353</u>	<u>7,952,781</u>	<u>201,392,673</u>	<u>100,093</u>
Total assets	<u>\$ 174,727,622</u>	<u>\$ 74,253,455</u>	<u>\$ 636,589</u>	<u>\$ 14,385,360</u>	<u>\$ 264,003,026</u>	<u>\$ 3,403,879</u>
DEFERRED OUTFLOWS OF RESOURCES						
Deferred outflows related to OPEB	\$ 77,119	\$ -	\$ -	\$ 17,618	\$ 94,737	\$ -
LIABILITIES						
Current liabilities:						
Accounts payable	\$ 1,270,897	\$ 471,344	\$ 615,928	\$ 284,928	\$ 2,643,097	\$ 146,041
Accrued liabilities	144,853	7,280	-	40,584	192,717	-
Deposits	680,603	82,363	-	-	762,966	-
Unearned revenue	31,200	-	-	-	31,200	-
Advances from other funds	-	1,843,417	-	-	1,843,417	-
Estimated claims payable	-	-	-	-	-	1,493,000
Compensated absences	59,552	6,492	-	82,027	148,071	-
Accrued interest payable	-	-	-	-	-	236
Current maturities on long-term debt	-	-	-	-	-	32,274
Payable from restricted assets:						
Accounts payable and accrued liabilities	474,519	-	-	-	474,519	-
Total current liabilities	<u>2,661,624</u>	<u>2,410,896</u>	<u>615,928</u>	<u>407,539</u>	<u>6,095,987</u>	<u>1,671,551</u>
Noncurrent liabilities:						
Lease liabilities	-	-	-	-	-	70,477
Compensated absences	573,658	45,320	-	23,940	642,918	-
Net pension liability	406,835	-	-	46,812	453,647	-
Total OPEB liability	528,076	-	-	120,640	648,716	-
Total noncurrent liabilities	<u>1,508,569</u>	<u>45,320</u>	<u>-</u>	<u>191,392</u>	<u>1,745,281</u>	<u>70,477</u>
Total liabilities	<u>\$ 4,170,193</u>	<u>\$ 2,456,216</u>	<u>\$ 615,928</u>	<u>\$ 598,931</u>	<u>\$ 7,841,268</u>	<u>\$ 1,742,028</u>
DEFERRED INFLOWS OF RESOURCES						
Deferred inflows related to pensions	\$ 863,725	\$ -	\$ -	\$ 99,383	\$ 963,108	\$ -
Deferred inflows related to OPEB	88,145	-	-	20,137	108,282	-
Deferred inflows related to leases	-	36,653,412	-	-	36,653,412	-
Total deferred inflows of resources	<u>\$ 951,870</u>	<u>\$ 36,653,412</u>	<u>\$ -</u>	<u>\$ 119,520</u>	<u>\$ 37,724,802</u>	<u>\$ -</u>
NET POSITION						
Net investment in capital assets	\$ 111,824,716	\$ 34,040,902	\$ -	\$ 7,763,532	\$ 153,629,150	\$ (2,658)
Restricted for:						
Capital improvements	8,523,356	18,555	-	-	8,541,911	-
Fair share agreements	1,014,521	-	-	-	1,014,521	-
Building code enforcement	-	-	-	49,907	49,907	-
Unrestricted	48,320,085	1,084,370	20,661	5,871,088	55,296,204	1,664,509
Total net position	<u>\$ 169,682,678</u>	<u>\$ 35,143,827</u>	<u>\$ 20,661</u>	<u>\$ 13,684,527</u>	<u>218,531,693</u>	<u>\$ 1,661,851</u>
Cumulative adjustment to reflect consolidation of internal service fund activities related to enterprise funds					374,869	
Net position, business-type activities					<u>\$ 218,906,562</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, 2022

	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	\$ 26,882,287	\$ 55,566	\$ 4,276,483	\$ 4,967,319	\$ 36,181,655	\$ 1,375,837
Lease income	-	1,291,691	-	-	1,291,691	-
Total operating revenues	26,882,287	1,347,257	4,276,483	4,967,319	37,473,346	1,375,837
Operating expenses						
Personal services	8,092,971	530,579	-	2,324,575	10,948,125	1,279,853
Contractual services	989,011	199,289	4,128,297	182,880	5,499,477	421,568
Repairs and maintenance	506,673	61,521	-	36,924	605,118	-
Supplies	1,931,318	34,277	-	121,177	2,086,772	74,015
Utilities	1,143,903	70,303	-	16,387	1,230,593	-
Other expenses	951,278	228,591	129,213	176,368	1,485,450	3,201
Services provided by general government	1,021,219	256,274	-	851,479	2,128,972	96,205
Depreciation	4,287,136	863,361	-	652,395	5,802,892	33,364
Total operating expenses	18,923,509	2,244,195	4,257,510	4,362,185	29,787,399	1,908,206
Operating income (loss)	7,958,778	(896,938)	18,973	605,134	7,685,947	(532,369)
Nonoperating revenues (expenses)						
Investment income (loss)	(2,390,839)	1,475,818	512	(308,533)	(1,223,042)	(112,928)
Other income (expense)	743,488	2,119	-	23,299	768,906	181,276
Gain (loss) on disposal of capital assets	-	-	-	(15,095)	(15,095)	-
Interest and amortization expense	-	-	-	-	-	(3,211)
Total nonoperating revenues (expenses)	(1,647,351)	1,477,937	512	(300,329)	(469,231)	65,137
Income (loss) before contributions and transfers	6,311,427	580,999	19,485	304,805	7,216,716	(467,232)
Capital grants	2,538,890	814,285	-	-	3,353,175	-
Capital contributions and impact fees	4,386,394	-	-	-	4,386,394	-
Transfers in	16,000	42,677	-	-	58,677	-
Transfers out	(2,866,025)	(85,062)	-	(83,278)	(3,034,365)	-
Change in net position	10,386,686	1,352,899	19,485	221,527	11,980,597	(467,232)
Net position, beginning of year	159,295,992	33,790,928	1,176	13,463,000	206,551,096	2,129,083
Net position, end of year	<u>\$ 169,682,678</u>	<u>\$ 35,143,827</u>	<u>\$ 20,661</u>	<u>\$ 13,684,527</u>	<u>\$ 218,531,693</u>	<u>\$ 1,661,851</u>
Change in proprietary funds net position					\$ 11,980,597	
Adjustment to reflect consolidation of internal service fund activities related to enterprise funds					(136,737)	
Change in net position of business-type activities					<u>\$ 11,843,860</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, 2022**

	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	\$ 26,605,742	\$ 198,715	\$ 4,238,411	\$ 5,024,079	\$ 36,066,947	\$ 1,375,676
Cash paid to employees	(8,393,106)	(544,204)	-	(2,296,044)	(11,233,354)	(1,279,853)
Cash paid to suppliers	(7,685,433)	(848,956)	(4,206,549)	(1,205,488)	(13,946,426)	50,300
Other receipts	743,488	2,119	-	23,299	768,906	181,276
Net cash provided by (used in) operating activities	11,270,691	(1,192,326)	31,862	1,545,846	11,656,073	327,399
Cash flows from noncapital financing activities						
Interfund transfers in	16,000	42,677	-	-	58,677	-
Interfund transfers out	(2,866,025)	(85,062)	-	(83,278)	(3,034,365)	-
Interfund loans	-	(155,099)	-	-	(155,099)	-
Net cash provided by (used in) noncapital financing activities	(2,850,025)	(197,484)	-	(83,278)	(3,130,787)	-
Cash flows from capital and related financing activities						
Impact fees and capital contributions	4,386,394	-	-	-	4,386,394	-
Acquisition and construction of capital assets	(13,936,343)	(820,396)	-	(1,525,361)	(16,282,100)	-
Capital grants	4,127,833	470,440	-	-	4,598,273	-
Principal payments of long-term debt	-	-	-	-	-	(30,706)
Interest paid	-	-	-	-	-	(2,975)
Net cash provided by (used in) capital and related financing activities	(5,422,116)	(349,956)	-	(1,525,361)	(7,297,433)	(33,681)
Cash flows from investing activities						
Interest received	252,416	1,475,818	512	28,546	1,757,292	12,441
Purchases of investments	(342,083)	-	-	(53,815)	(395,898)	(20,015)
Net cash provided by (used in) investing activities	(89,667)	1,475,818	512	(25,269)	1,361,394	(7,574)
Net increase (decrease) in cash and cash equivalents	2,908,883	(263,948)	32,374	(88,062)	2,589,247	286,144
Cash and cash equivalents, beginning of year	33,052,465	2,198,575	153,954	3,383,269	38,788,263	1,882,384
Cash and cash equivalents, end of year	<u>\$ 35,961,348</u>	<u>\$ 1,934,627</u>	<u>\$ 186,328</u>	<u>\$ 3,295,207</u>	<u>\$ 41,377,510</u>	<u>\$ 2,168,528</u>
Reconciliation of operating income to net cash provided by operating activities:						
Operating income (loss)	\$ 7,958,778	\$ (896,938)	\$ 18,973	605,134	\$ 7,685,947	\$ (532,369)
Adjustments to reconcile net operating income (loss) to net cash provided by operating activities:						
Depreciation	4,287,136	863,361	-	652,395	5,802,892	33,364
Other income (expense)	743,488	2,119	-	23,299	768,906	181,276
Changes in assets and liabilities:						
Accounts and liens receivable	(245,495)	(475,926)	(38,072)	56,760	(702,733)	(161)
Lease receivable	-	(672,359)	-	-	(672,359)	-
Due from other governments	-	-	-	-	-	-
Inventories and prepaids	(16,795)	1,247	-	(4,383)	(19,931)	-
Accounts payable and accrued liabilities	(1,125,236)	52	50,961	184,110	(890,113)	8,289
Deposits	29,736	(257)	-	-	29,479	-
Unearned revenue	(60,786)	-	-	-	(60,786)	-
Compensated absences	30,037	(13,625)	-	13,516	29,928	-
Net pension liability	(287,836)	-	-	31,900	(255,936)	-
Total OPEB liability	(42,336)	-	-	(16,885)	(59,221)	-
Estimated claims payable	-	-	-	-	-	637,000
Net cash provided by (used in) operating activities	<u>\$ 11,270,691</u>	<u>\$ (1,192,326)</u>	<u>\$ 31,862</u>	<u>\$ 1,545,846</u>	<u>\$ 11,656,073</u>	<u>\$ 327,399</u>
Cash and cash equivalents classified as:						
Unrestricted	\$ 30,907,517	\$ 1,916,072	\$ 186,328	\$ 3,245,300	\$ 36,255,217	\$ 2,168,528
Restricted	5,053,831	18,555	-	49,907	5,122,293	-
Total cash and cash equivalents	<u>\$ 35,961,348</u>	<u>\$ 1,934,627</u>	<u>\$ 186,328</u>	<u>\$ 3,295,207</u>	<u>\$ 41,377,510</u>	<u>\$ 2,168,528</u>
Non-cash investing, capital, and financing activities:						
Capital assets contributed from other sources	\$ 55,552	\$ -	\$ -	\$ -	\$ -	\$ -

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, 2022

	Pension Trust Funds
ASSETS	
Cash and cash equivalents with trustee	\$ 1,559,696
Receivables	
Employer contributions receivable	2,366,486
Interest and dividends receivable	219,813
Total receivables	<u>2,586,299</u>
Prepaid benefit payments	<u>77,270</u>
Investments, at fair value	
Money market funds	994,566
U.S. government obligations	8,001,723
Corporate and municipal bonds	10,098,021
Preferred/convertible securities	440,350
Common stocks	32,085,984
Mutual funds	13,780,300
Other assets	<u>8,194,486</u>
Total investments	<u>73,595,430</u>
Total assets	<u><u>\$ 77,818,695</u></u>
LIABILITIES	
Benefit payments payable	<u><u>\$ 6,435</u></u>
NET POSITION	
Restricted for pensions	<u><u>\$ 77,812,260</u></u>

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

CITY OF DELAND, FLORIDA
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Pension Trust Funds
Additions	
Contributions:	
Employer	\$ 3,467,618
Plan members	685,455
State of Florida*	601,893
Total contributions	<u>4,754,966</u>
Investment earnings:	
Interest and dividends	1,676,813
Other income	113,045
Net appreciation (depreciation) in fair value of investments	(16,185,218)
Total investment earnings	<u>(14,395,360)</u>
Less: investment expense	(483,874)
Net investment income (loss)	<u>(14,879,234)</u>
Total additions	<u>(10,124,268)</u>
Deductions	
Benefit payments	5,018,679
Refunds	568,796
Administrative expenses	150,364
Total deductions	<u>5,737,839</u>
Change in net position	<u>(15,862,107)</u>
Net position, beginning of year	93,674,367
Net position, end of year	<u><u>\$ 77,812,260</u></u>

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

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

CITY OF DELAND, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

(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, 2022

(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, 2022

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

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

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

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

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

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

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

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

CITY OF DELAND, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

(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, 2022

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

The City operates the following enterprise funds:

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

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

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

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

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

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

CITY OF DELAND, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

(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, 2022

(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.

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, 2022, actual expenditures did not exceed the budgeted amounts.

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

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

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

Investments are reported at fair value.

CITY OF DELAND, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

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

(i) **Receivables and payables**—Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either “due to/from other funds” (i.e., the current portion of interfund loans) or “advances to/from other funds” (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as “due to/from other funds.” Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances.”

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

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

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

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

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

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

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

CITY OF DELAND, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

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

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

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

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

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

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

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

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

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

CITY OF DELAND, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

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

(p) **Deferred outflows/inflows of resources**—In addition to assets, the statement of financial position will, if required, report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. Currently, the only items in this category consisted of deferred amounts related to pensions, as discussed further in Note (12); and deferred inflows of resources related to OPEB, as discussed further in Note (13).

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

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

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

Restricted - Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation (i.e. when the government assesses, levies, charges, or otherwise mandates payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation.

Committed - Fund balance amounts that can only be used for specific purposes pursuant to constraints imposed by ordinance of the City Commission are reported as committed fund balance. Those committed amounts cannot be used for any other purpose unless the City removes or changes the specified use by taking the same type of action it employed to previously commit those amounts.

Assigned - Fund balance amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed, are reported as assigned fund balance, except for stabilization arrangements. The City Commission expressly delegates to the City Manager authority under this policy to assign funds for particular purposes based on intent which can be expressed by (a) the City Commission itself or (b) a body (a budget or finance committee, for example) or official (City Manager) to which the City Commission has delegated the authority to assign amounts to be used for specific purposes.

CITY OF DELAND, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

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

Unassigned - Unassigned fund balance is the residual classification. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund; the general fund is the only fund that reports a positive fund balance. In other governmental funds, if expenditures incurred for specific purposes exceed the amounts that are restricted, committed, or assigned for those purposes, it may be necessary to report negative unassigned fund balance in that fund.

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

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

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

(t) **New accounting pronouncements**—GASB Statement No. 87, *Leases* (the Statement), establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset (RTU), and a lessor is required to recognize a lease receivable and a deferred inflow of resources. The City has implemented this Statement and its various provisions in 2022.

(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, 2022

(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, 2022, 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 \$7,376,024 in additional tax revenue per year from the present assessed valuation of \$2,293,611,324 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, 2021
Levy Date:	November 1, 2021
Due Date:	March 31, 2022
Lien Date:	June 1, 2022

At September 30, 2022, the City has recorded property taxes receivable of \$53,438.

(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, 2022

(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, 2022, 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, 2022, 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, 2022, 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	\$ 59,018,620	\$ 59,018,620	\$ -	\$ -
Money market	NR	12,336,503	12,336,503	-	-
Step up/callable bonds	AAA	34,359,774	-	28,207,254	6,152,520
Mutual Funds	NR	873,565	873,565	-	-
Total Portfolio		<u>\$ 106,588,462</u>	<u>\$ 72,228,688</u>	<u>\$ 28,207,254</u>	<u>\$ 6,152,520</u>

CITY OF DELAND, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

(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, 2022.

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, 2022, 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, 2022

(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, 2022, the Retirement Plans held 18,760 units for the Police Officers' Retirement Trust Fund. The value on that date was \$3,029,960. 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, 2022, 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, 2022, there were no unfunded commitments.

CITY OF DELAND, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

(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, 2022, the General and Firefighters' Retirement Plans held 2,046,094.65 and 999,986.34 units, respectively. The value on that date was \$2,984,636, and \$1,451,444, 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, 2022, 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	\$ 5,790	N/A	NR	\$ N/A	\$ N/A	\$ N/A
U.S. General & Agency Obligations	1,851,216	7.22	AAA	-	1,851,216	-
Other Trust / Partnership Investments	2,996,600	N/A	NR	-	-	2,996,600
Corporate Bonds	3,990,969	7.85	BBB-AAA	-	3,990,969	-
Municipal Bonds	35,255	18.26	A+	-	35,255	-
Common Stock	14,013,316	N/A	NR	14,013,316	-	-
Mutual Funds	2,408,320	N/A	NR	2,408,320	-	-
Total Portfolio	\$ 25,301,466			\$ 16,421,636	\$ 5,877,440	\$ 2,996,600

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	\$ 1,283,390	N/A	NR	\$ N/A	\$ N/A	\$ N/A
U.S. General & Agency Obligations	3,743,579	9.17	AA+	-	3,743,579	-
Corporate Bonds	4,628,721	0.22	A-, AA+	-	4,628,721	-
Common Stock	6,625,110	N/A	NR	6,625,110	-	-
Preferred / Convertible Securities	440,350	N/A	NR	-	440,350	-
Mutual Funds	9,223,970	N/A	NR	9,223,970	-	-
Real Estate / Other Assets	3,759,774	N/A	NR	-	-	3,759,774
Total Portfolio	\$ 29,704,894			\$ 15,849,080	\$ 8,812,650	\$ 3,759,774

CITY OF DELAND, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

(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	\$ 270,516	N/A	NR	\$ N/A	\$ N/A	\$ N/A
U.S. General & Agency Obligations	2,406,928	4.19	AAA	-	2,406,928	-
Other Trust / Partnership Investments	1,438,112	N/A	NR	-	-	1,438,112
Corporate Bonds	1,443,076	5.11	Baa1 to Aaa	-	1,443,076	-
Common Stock	11,447,558	N/A	NR	11,447,558	-	-
Mutual Funds	2,148,010	N/A	NR	2,148,010	-	-
Money Market	994,566	N/A	NR	-	994,566	-
Total Portfolio	\$ 20,148,766			\$ 13,595,568	\$ 4,844,570	\$ 1,438,112

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, 2022, 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, 2022.

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, 2022, 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, 2022, the investment portfolios met the foreign securities limitations.

CITY OF DELAND, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

(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	\$106,588,462
Pension Investment Portfolio	75,155,126
Total	<u>\$181,743,588</u>
Government-Wide Statement of Net Position:	
Equity in pooled cash and cash equivalents	\$ 66,232,830
Investments	29,401,209
Restricted equity in pooled cash and cash equivalents	5,122,293
Restricted investments	5,832,130
Statement of Plan Net Position:	
Cash and cash equivalents with trustee	1,559,696
Investments	73,595,430
Total	<u>\$181,743,588</u>

(5) **Accounts Receivable:**

The City's receivables consist of the following at September 30, 2022:

	Gross Receivable	Allowance for Doubtful Accounts	Net Receivable
Governmental Activities:			
General Fund			
Delinquent taxes receivable	\$ 53,438	\$ -	\$ 53,438
Accounts receivable	1,067,319	(20,475)	1,046,844
Spring Hill CRA Fund			
Accounts receivable	10,000	-	10,000
Downtown CRA Fund			
Accounts and interest receivable	2,905	-	2,905
Workers' Compensation Self-Insurance Fund			
Interest receivable	1,542	-	1,542
Totals – Governmental Activities	<u>1,135,204</u>	<u>(20,475)</u>	<u>1,114,729</u>
Business-Type Activities			
Water and Sewer Fund			
Accounts receivable	3,253,794	(637,600)	2,616,194
Municipal Airport Fund			
Accounts receivable	486,170	(2,135)	484,035
Refuse Fund			
Accounts receivable	429,719	(28,811)	400,908
Nonmajor Proprietary Funds			
Accounts receivable	229,035	(94,578)	134,457
Totals – Business-Type Activities	<u>4,398,718</u>	<u>(763,124)</u>	<u>3,635,594</u>
Totals	<u>\$ 5,533,922</u>	<u>\$ (783,599)</u>	<u>\$ 4,750,323</u>

CITY OF DELAND, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

(6) Leases Receivable:

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

A summary of the City's activity surrounding leases receivable as of and for the year ending September 30, 2022, is as follows:

	General Fund	Downtown CRA Fund	Governmental Activities	Municipal Airport Fund / Business-Type Activities
Lease Revenue	\$ 107,069	\$ 57,801	\$ 164,870	\$ 974,287
Interest Revenue	29,086	31,726	60,812	1,469,616
Lease Receivable	773,086	789,033	1,562,119	37,325,771
Deferred Inflows	758,019	764,679	1,522,698	36,653,412

Future minimum rents under non-cancelable operating General Fund leases to be received as of September 30, 2022, are as follows:

Year Ending September 30,	Principal	Interest	Total
2023	\$ 95,730	\$ 27,494	\$ 123,224
2024	108,982	24,222	133,204
2025	76,564	21,012	97,576
2026	70,867	18,490	89,357
2027	62,940	16,060	79,000
2028-2032	358,003	41,997	400,000
	<u>\$ 773,086</u>	<u>\$ 149,275</u>	<u>\$ 922,361</u>

Future minimum rents under non-cancelable operating Downtown CRA Fund leases to be received as of September 30, 2022, are as follows:

Year Ending September 30,	Principal	Interest	Total
2023	\$ 34,539	\$ 30,601	\$ 65,140
2024	37,442	29,256	66,698
2025	40,508	27,795	68,303
2026	43,745	26,212	69,957
2027	34,898	24,664	59,562
2028-2032	220,241	99,451	319,692
2033-2037	325,038	45,573	370,611
2038-2042	52,622	792	53,414
Total	<u>\$ 789,033</u>	<u>\$ 284,344</u>	<u>\$ 1,073,377</u>

CITY OF DELAND, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

(6) Leases Receivable: (Continued)

Future minimum rents under non-cancelable operating Municipal Airport Fund leases to be received as of September 30, 2022, are as follows:

<u>Year Ending September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 192,766	\$ 1,168,792	\$ 1,361,558
2024	193,576	1,168,271	1,361,847
2025	196,307	1,186,423	1,382,730
2026	195,054	1,216,318	1,411,372
2027	177,389	1,236,296	1,413,685
2028-2032	983,413	6,486,491	7,469,904
2033-2037	908,593	7,054,225	7,962,818
2038-2042	1,233,054	7,575,268	8,808,322
2043-2047	2,058,090	7,520,718	9,578,808
2048-2052	3,614,206	7,093,884	10,708,090
2053-2057	5,968,571	6,007,994	11,976,565
2058-2062	7,429,156	4,554,678	11,983,834
2063-2067	5,594,246	2,900,177	8,494,423
2068-2072	3,714,322	1,663,366	5,377,688
2073-2077	2,542,437	1,158,939	3,701,376
2078-2082	654,746	954,547	1,609,293
2083-2087	24,074	1,033,941	1,058,015
2088-2092	891,422	335,107	1,226,529
2093-2097	754,349	48,055	802,404
	<u>\$ 37,325,771</u>	<u>\$ 60,363,490</u>	<u>\$ 97,689,261</u>

CITY OF DELAND, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

(7) Capital Assets:

Capital asset activity for the fiscal year ended September 30, 2022, is as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<i>Governmental activities:</i>				
Capital assets not being depreciated:				
Land	\$ 8,105,887	\$ 203,900	\$ -	\$ 8,309,787
Construction in progress	10,507,893	3,997,704	(10,238,316)	4,267,281
Total assets not being depreciated	<u>18,613,780</u>	<u>4,201,604</u>	<u>(10,238,316)</u>	<u>12,577,068</u>
Capital assets being depreciated:				
Building & Improvements	40,529,057	8,791,564	-	49,320,621
Machinery and equipment	16,224,458	1,093,749	(270,958)	17,047,249
Infrastructure	56,944,515	2,138,382	-	59,082,897
Right of use assets	-	133,457	-	133,457
Total assets being depreciated	<u>113,698,030</u>	<u>12,157,152</u>	<u>(270,958)</u>	<u>125,584,224</u>
Less accumulated depreciation for:				
Building & Improvements	(14,717,648)	(1,234,198)	-	(15,951,846)
Machinery and equipment	(10,046,188)	(1,370,148)	270,958	(11,145,378)
Infrastructure	(27,928,239)	(1,545,210)	-	(29,473,449)
Right of use assets	-	(33,364)	-	(33,364)
Total accumulated depreciation	<u>(52,692,075)</u>	<u>(4,182,920)</u>	<u>270,958</u>	<u>(56,604,037)</u>
Total capital assets being depreciated, net	<u>61,005,955</u>	<u>7,974,232</u>	<u>-</u>	<u>68,980,187</u>
Governmental activities capital assets, net	<u>\$ 79,619,735</u>	<u>\$ 12,175,836</u>	<u>\$ (10,238,316)</u>	<u>\$ 81,557,255</u>
	Beginning Balance	Increases	Decreases	Ending Balance
<i>Business-type activities:</i>				
Capital assets not being depreciated:				
Land	\$ 6,689,940	\$ 45,296	\$ -	\$ 6,735,236
Construction in progress	13,531,104	13,724,586	(12,738,046)	14,517,644
Total assets not being depreciated	<u>20,221,044</u>	<u>13,769,882</u>	<u>(12,738,046)</u>	<u>21,252,880</u>
Capital assets being depreciated:				
Building & Improvements	16,503,175	191,778	-	16,694,953
Machinery and equipment	22,581,770	1,933,151	(240,529)	24,274,392
Infrastructure	153,793,642	13,446,250	-	167,239,892
Total assets being depreciated	<u>192,878,587</u>	<u>15,571,179</u>	<u>(240,529)</u>	<u>208,209,237</u>
Less accumulated depreciation for:				
Building & Improvements	(9,769,482)	(229,766)	-	(9,999,248)
Machinery and equipment	(14,764,525)	(1,420,331)	225,431	(15,959,425)
Infrastructure	(45,246,980)	(4,152,795)	-	(49,399,775)
Total accumulated depreciation	<u>(69,780,987)</u>	<u>(5,802,892)</u>	<u>225,431</u>	<u>(75,358,448)</u>
Total capital assets being depreciated, net	<u>123,097,600</u>	<u>9,768,287</u>	<u>(15,098)</u>	<u>132,850,789</u>
Business-type activities capital assets, net	<u>\$ 143,318,644</u>	<u>\$ 23,538,169</u>	<u>\$ (12,753,144)</u>	<u>\$ 154,103,669</u>

CITY OF DELAND, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

(7) Capital Assets: (Continued)

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

Governmental activities:	
General governmental	\$ 806,462
Community development	121,180
Public safety	1,280,844
Public works	892,037
Culture and recreation	892,193
Community redevelopment	190,204
Total depreciation/amortization expense - governmental activities	<u>\$ 4,182,920</u>
Business-type activities:	
Water and sewer	\$ 4,287,136
Municipal airport	863,361
Stormwater	425,225
Permits and inspections	227,170
Total depreciation/amortization expense - business-type activities	<u>\$ 5,802,892</u>

(8) Commitments:

The City has active construction projects as of September 30, 2022. The projects include construction of utility improvements, road and right-of-way improvements, recreational facilities, and drainage improvements. At September 30, 2022, the City's commitments with contractors are as follows:

<u>Projects</u>	<u>Total Project Amount</u>	<u>Amounts Expended</u>	<u>Remaining Commitment</u>
Infrastructure Improvements	\$ 7,346,311	\$ 4,267,281	\$ 3,076,030
Water & Sewer Utility Improvements	19,083,397	12,892,980	6,190,417
Airport Improvements	3,252,167	1,605,072	1,647,095
Stormwater Improvements	70,624	54,814	15,810
	<u>\$ 29,752,499</u>	<u>\$ 18,820,147</u>	<u>\$ 10,929,352</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, grant proceeds, and transfers from the General Fund. The commitment for stormwater improvements is being funded from grant proceeds, drainage revenues, and deferred construction funds.

CITY OF DELAND, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

(9) Long-Term Debt:

A summary of the debt transactions for the City for the fiscal year ended September 30, 2022, is as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental activities:					
Notes payable	\$ 16,245,638	\$ -	\$ (1,389,269)	\$ 14,856,369	\$ 1,422,005
Lease liabilities	161,714	133,457	(70,304)	224,867	71,871
Compensated absences	2,443,458	1,118,299	(1,079,032)	2,482,725	298,887
Governmental activities – Total long-term liabilities	<u>\$ 18,850,810</u>	<u>\$ 1,251,756</u>	<u>\$ (2,538,605)</u>	<u>\$ 17,563,961</u>	<u>\$ 1,792,763</u>
Business-type activities:					
Compensated absences	\$ 761,061	\$ 554,761	\$ (524,833)	\$ 790,989	\$ 148,071
Business-type activities – Total long-term liabilities	<u>\$ 761,061</u>	<u>\$ 554,761</u>	<u>\$ (524,833)</u>	<u>\$ 790,989</u>	<u>\$ 148,071</u>

The City has leases for copier equipment and a health care clinic. The following is a schedule of future minimum lease payments for the leases listed above for each of the next five years and in the aggregate as of September 30, 2022:

<u>Year Ending September 30,</u>	<u>Governmental Activities</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 71,871	\$ 2,421	\$ 74,292
2024	73,813	1,509	75,322
2025	75,858	542	76,400
2026	3,325	-	3,325
Total	<u>\$ 224,867</u>	<u>\$ 4,472</u>	<u>\$ 229,339</u>

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

<u>Year Ending September 30,</u>	<u>Governmental Activities</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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	1,323,027	207,661	1,530,688
2028-2032	4,788,083	635,174	5,423,257
2033-2037	2,551,765	181,060	2,732,825
2038-2039	898,235	18,565	916,800
Total	<u>\$ 14,856,369</u>	<u>\$ 2,174,907</u>	<u>\$ 17,031,276</u>

CITY OF DELAND, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

(9) **Long-Term Debt:** (Continued)

Notes payable in the City's governmental activities at September 30, 2022, 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.	1,580,157
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.	598,190
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.	2,439,388
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.	867,985
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.	8,391,038
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.	979,611
	<u>\$ 14,856,369</u>

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

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

CITY OF DELAND, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

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

For the year ended September 30, 2022, 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	DeLand Municipal Airport
Governmental Funds							
General Fund	\$ 4,027,114	\$ -	\$ 1,191,689	\$ 1,235,797	\$ 1,556,951	\$ -	\$ 42,677
Spring Hill CRA	44,047	135	36,386	7,526	-	-	-
Downtown CRA	41,394	-	38,434	2,960	-	-	-
Nonmajor Governmental	1,407,885	411,000	508,157	288,728	200,000	-	-
Total – Governmental Funds	5,520,440	411,135	1,774,666	1,535,011	1,756,951	-	42,677
Proprietary Funds							
Water and Sewer	2,866,025	2,703,507	7,680	154,838	-	-	-
DeLand Municipal Airport	85,062	70,536	3,060	11,466	-	-	-
Nonmajor Proprietary	83,278	11,202	5,952	50,124	-	16,000	-
Total – Proprietary Funds	3,034,365	2,785,245	16,692	216,428	-	16,000	-
Total	\$ 8,554,805	\$ 3,196,380	\$ 1,791,358	\$ 1,751,439	\$ 1,756,951	\$ 16,000	\$ 42,677

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

At September 30, 2022, individual fund advances to and from other funds for the primary government were comprised of the following:

	Advance To	Advance From
Governmental Activities		
General Fund:		
Airport Fund	\$ 1,843,417	\$ -
	1,843,417	-
Business-type Activities		
Airport Fund:		
General Fund	-	1,843,417
	-	1,843,417
Totals – All Funds	\$ 1,843,417	\$ 1,843,417

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, 2022

(11) Risk Management:

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

The estimates are based on an actuarial analysis as of September 30, 2022 of the City's self-insurance program. The claims liability was approximately \$1,493,000 at September 30, 2022, 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
2022	\$ 856,000	\$ 1,080,928	\$ (443,928)	\$ 1,493,000
2021	843,000	298,568	(285,568)	856,000
2020	722,000	391,396	(270,396)	843,000
2019	649,000	741,201	(668,201)	722,000
2018	590,000	287,420	(228,420)	649,000

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, 2022. Certain other suits are indeterminable as to the probability or estimability of the potential liability to the City at September 30, 2022.

CITY OF DELAND, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

(12) Employees' Retirement Plans:

A. Defined Contribution Plan

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

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

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

The funds are invested in the manner directed by the employee. The plan has a five (5) year graduated vesting schedule for eligible general employees, 20% a year, with partial vesting after one (1) year of service. The City Manager and Departments Heads are immediately 100% vested. All amounts deferred under this plan are held in trust for the exclusive benefit of the participants and beneficiaries. These assets are held in trust, not subject to the claims of the City's general creditors, and therefore are not included in the financial records of the City. For the year ended September 30, 2022, total City and employee contributions to the 401(a) plan were \$974,093 and \$677,049, 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, 2022

(12) 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, 2021:

	<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	132	54	28
Vested terminated employees	2	4	2
Active participants	16	60	47
Total current membership	<u>150</u>	<u>118</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, 2022

(12) 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, 2022

(12) 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, 2020 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, 2022, were as follows:

	General Employees' Retirement Trust Fund	Police Officers' Retirement Trust Fund	Firefighters' Retirement Trust Fund	Total Contributions
Employee contributions	\$ 75,338	\$ 393,800	\$ 216,317	\$ 685,455
City contributions	656,370	1,101,132	1,710,116	3,467,618
State contributions	-	351,046	250,847	601,893
Total contributions	<u>\$ 731,708</u>	<u>\$ 1,845,978</u>	<u>\$ 2,177,280</u>	<u>\$ 4,754,966</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, 2022

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

Investment Policy

See Note (4) for additional discussion of the investment policies for each of the Plans. The following was the asset allocation policy for each of the plans as of the September 30, 2021 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, 2022, based upon a measurement date of September 30, 2021, were as follows:

	General Employees' Retirement Trust Fund	Police Officers' Retirement Trust Fund	Firefighters' Retirement Trust Fund	Total
Total pension liability	\$ 33,640,267	\$ 37,718,017	\$ 27,439,559	\$ 98,797,843
Plan fiduciary net position	(32,644,890)	(36,900,410)	(24,128,665)	(93,673,965)
Net pension liability	<u>\$ 995,377</u>	<u>\$ 817,607</u>	<u>\$ 3,310,894</u>	<u>\$ 5,123,878</u>
Plan fiduciary net position as percentage of total pension liability	97.04%	97.83%	87.93%	94.81%

The total pension liability was determined by an actuarial valuation as of October 1, 2020, updated to the measurement date of September 30, 2021, 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%	7.00%

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

CITY OF DELAND, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

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

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

Best estimates of arithmetic real rates of return for each major class included in the pension plan's target asset allocation as of September 30, 2021, are summarized in the following table:

Asset Class	Long Term Expected Real Rate of Return		
	General Employees' Retirement Trust Fund	Police Officers' Retirement Trust Fund	Firefighters' Retirement Trust Fund
Domestic equity	7.01%	9.60%	5.84%
International equity	5.94%	5.60%	4.75%
Convertible securities	n/a	8.80%	n/a
Fixed income	1.64%	4.50%	1.42%
Real estate	5.54%	8.90%	4.84%
Hedge funds	4.19%	n/a	1.86%
Infrastructure funds	n/a	8.10%	n/a

Discount rate:

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

Changes in net pension liability:

Changes in each plan's net pension liability, based upon a measurement date of September 30, 2021, were as follows:

	General Employees' Retirement Trust Fund		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a - b)
Beginning Balance	\$ 33,307,889	\$ 29,118,809	\$ 4,189,080
Changes for year:			
Service cost	150,043	-	150,043
Interest	2,351,856	-	2,351,856
Differences between actual/expected experience	127,542	-	127,542
Changes in assumptions	-	-	-
Contributions – employer	-	603,731	(603,731)
Contributions – employee	-	79,517	(79,517)
Net investment income	-	5,189,946	(5,189,946)
Benefit payments, including refunds	(2,297,063)	(2,297,063)	-
Administrative expenses	-	(50,050)	50,050
Net changes	332,378	3,526,081	(3,193,703)
Ending Balance	\$ 33,640,267	\$232,644,890	\$ 995,377

CITY OF DELAND, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

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

	Police Officers' Retirement Trust Fund		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a - b)
Beginning Balance	\$ 35,830,236	\$ 30,363,845	\$ 5,466,391
Changes for year:			
Service cost	872,467	-	872,467
Interest	2,720,677	-	2,720,677
Differences between actual/expected experience	(224,289)	-	(224,289)
Changes in assumptions	356,834	-	356,834
Contributions – employer	-	1,030,914	(1,030,914)
Contributions – state	-	351,046	(351,046)
Contributions – employee	-	321,092	(321,092)
Net investment income	-	6,767,928	(6,767,928)
Benefit payments, including refunds	(1,837,908)	(1,837,908)	-
Administrative expenses	-	(96,507)	96,507
Net changes	1,887,781	6,536,565	(4,648,784)
Ending Balance	\$ 37,718,017	\$ 36,900,410	\$ 817,607

	Firefighters' Retirement Trust Fund		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a - b)
Beginning Balance	\$ 25,524,342	\$ 19,497,459	\$ 6,026,883
Changes for year:			
Service cost	995,681	-	995,681
Interest	1,887,866	-	1,887,866
Changes of assumptions	830,099	-	830,099
Share plan allocation	30,580	-	30,580
Change of benefit terms	-	-	-
Differences between expected/actual experience	(883,660)	-	(883,660)
Contributions – employer	-	1,626,948	(1,626,948)
Contributions – state	-	211,159	(211,159)
Contributions – employee	-	158,709	(158,709)
Contributions – buy back	15,628	15,628	-
Net investment income	-	3,609,360	(3,609,360)
Benefit payments, including refunds	(960,977)	(960,977)	-
Administrative expenses	-	(29,621)	29,621
New changes	1,915,217	4,631,206	(2,715,989)
Ending Balance	\$ 27,439,559	\$ 24,128,665	\$ 3,310,894

CITY OF DELAND, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

(12) Employees' Retirement Plans: (Continued)

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

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

City's Net Pension Liability	Current Rate	1% Decrease	Current Discount Rate	1% Increase
General Employees' Retirement Trust Fund	7.25%	\$ 4,106,959	\$ 995,377	\$ (1,662,525)
Police Officers' Retirement Trust Fund	7.50%	5,410,576	817,607	(2,973,060)
Firefighters' Retirement Trust Fund	7.00%	7,073,562	3,310,894	220,367
Total		<u>\$ 16,591,097</u>	<u>\$ 5,123,878</u>	<u>\$ (4,415,218)</u>

For the year ended September 30, 2021, 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	<u>19.40%</u>	<u>22.75%</u>	<u>19.20%</u>

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, 2022, the City recognized pension expense of \$(103,477), \$(182,833), and \$1,759,243 in the General Employees, Police Officers, and Firefighters pension plans, respectively, for a grand total of \$1,472,933. When added to OPEB expense of \$133,074, total City pension/OPEB expense was \$1,606,007.

At September 30, 2022, 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	\$ -	\$ -	\$ 343,099	\$ 368,748	\$1,344,094	\$ 773,206
Changes of assumptions	-	-	262,930	481,380	1,476,427	-
Net difference between projected and actual investment earnings	-	2,113,220	-	4,060,634	-	1,183,147
Contributions made subsequent to measurement date	-	-	1,145,704	-	-	-
	<u>\$ -</u>	<u>\$ 2,113,220</u>	<u>\$1,751,733</u>	<u>\$ 4,910,762</u>	<u>\$2,820,521</u>	<u>\$1,956,353</u>

While all plans report based on a measurement date of September 30, 2021, 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, 2022, were not made until fiscal year 2023).

CITY OF DELAND, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

(12) Employees' Retirement Plans: (Continued)

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

	General Employees' Retirement Trust Fund	Police Officers' Retirement Trust Fund	Firefighters' Retirement Trust Fund	Total
2023	\$ (433,354)	\$ (1,189,965)	\$ 444,719	\$ (1,178,600)
2024	(381,463)	(1,076,538)	232,707	(1,225,294)
2025	(670,572)	(1,133,061)	(14,655)	(1,818,288)
2026	(627,831)	(905,169)	(218,469)	(1,751,469)
2027	-	-	213,281	213,281
Thereafter	-	-	206,585	206,585

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, 2022, follows:

	General	Police	Fire	Total
ASSETS				
Cash and cash equivalents with trustee	\$ 5,790	\$ 1,283,390	\$ 270,516	\$ 1,559,696
Receivables				
Employer contributions receivable	656,370	-	1,710,116	2,366,486
Interest and dividends receivable	101,869	54,205	63,739	219,813
Total receivables	758,239	54,205	1,773,855	2,586,299
Prepaid benefit payments	-	-	77,270	77,270
Investments, at fair value				
Money market funds	-	-	994,566	994,566
U.S. government obligations	1,851,216	3,743,579	2,406,928	8,001,723
Corporate and municipal bonds	4,026,224	4,628,721	1,443,076	10,098,021
Preferred/convertible securities	-	440,350	-	440,350
Common stocks	14,013,316	6,625,110	11,447,558	32,085,984
Mutual funds	2,408,320	9,223,970	2,148,010	13,780,300
Other assets	2,996,600	3,759,774	1,438,112	8,194,486
Total investments	25,295,676	28,421,504	19,878,250	73,595,430
Total assets	<u>\$ 26,059,705</u>	<u>\$ 29,759,099</u>	<u>\$ 21,999,891</u>	<u>\$ 77,818,695</u>
LIABILITIES				
Benefit payments payable	\$ -	\$ 6,435	\$ -	\$ 6,435
NET POSITION				
Restricted for pensions	<u>\$ 26,059,705</u>	<u>\$ 29,752,664</u>	<u>\$ 21,999,891</u>	<u>\$ 77,812,260</u>

CITY OF DELAND, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

(12) Employees' Retirement Plans: (Continued)

A combining schedule of changes in fiduciary net position for the fiduciary funds as of September 30, 2022, follows:

	<u>General</u>	<u>Police</u>	<u>Fire</u>	<u>Total</u>
Additions				
Contributions:				
Employer	\$ 656,370	\$ 1,101,132	\$ 1,710,116	\$ 3,467,618
Plan members	75,338	393,800	216,317	685,455
State of Florida	-	351,046	250,847	601,893
Total contributions	<u>731,708</u>	<u>1,845,978</u>	<u>2,177,280</u>	<u>4,754,966</u>
Investment earnings:				
Interest and dividends	625,248	635,509	416,056	1,676,813
Other income	72,782	-	40,263	113,045
Net change in fair value of investments	<u>(5,078,031)</u>	<u>(7,423,657)</u>	<u>(3,683,530)</u>	<u>(16,185,218)</u>
Total investment earnings	<u>(4,380,001)</u>	<u>(6,788,148)</u>	<u>(3,227,211)</u>	<u>(14,395,360)</u>
Less: investment expense	<u>(180,304)</u>	<u>(132,039)</u>	<u>(171,531)</u>	<u>(483,874)</u>
Net investment income (loss)	<u>(4,560,305)</u>	<u>(6,920,187)</u>	<u>(3,398,742)</u>	<u>(14,879,234)</u>
Total additions	<u>(3,828,597)</u>	<u>(5,074,209)</u>	<u>(1,221,462)</u>	<u>(10,124,268)</u>
Deductions				
Benefit payments	2,332,913	1,788,849	896,917	5,018,679
Refunds	396,556	171,838	402	568,796
Administrative expenses	<u>27,119</u>	<u>112,850</u>	<u>10,395</u>	<u>150,364</u>
Total deductions	<u>2,756,588</u>	<u>2,073,537</u>	<u>907,714</u>	<u>5,737,839</u>
Change in net position	<u>(6,585,185)</u>	<u>(7,147,746)</u>	<u>(2,129,176)</u>	<u>(15,862,107)</u>
Net position, beginning	32,644,890	36,900,410	24,129,067	93,674,367
Net position, ending	<u>\$ 26,059,705</u>	<u>\$ 29,752,664</u>	<u>\$ 21,999,891</u>	<u>\$ 77,812,260</u>

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

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

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

CITY OF DELAND, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

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

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

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

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

Total OPEB Liability—The City’s total OPEB liability of \$1,810,204 was measured as of September 30, 2022, and was determined by an actuarial valuation at October 1, 2021.

Actuarial Assumptions and Other Inputs—The total OPEB liability at the September 30, 2022 measurement date was determined using the following actuarial assumptions and other inputs, applied to all periods in the measurement, unless otherwise specified:

Inflation	3.00%
Salary increases	4.00%
Discount rate	4.77%
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, 2022.

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

Changes in the OPEB liability for the fiscal year ended September 30, 2022, were as follows:

	<u>Total OPEB Liability</u>
Balance at September 30, 2021	\$ 1,946,418
Changes for a year:	
Service cost	55,572
Interest	46,076
Difference between expected and actual experience	141,372
Changes of assumptions	(278,659)
Benefit payments – implicit rate subsidy	(100,575)
Net changes	<u>(136,214)</u>
Balance at September 30, 2022	<u><u>\$ 1,810,204</u></u>

CITY OF DELAND, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

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

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

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

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Total OPEB Liability	\$ 1,943,230	\$ 1,810,204	\$ 1,692,304

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

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

	<u>1% Decrease</u>	<u>Current Trend Rates</u>	<u>1% Increase</u>
Total OPEB Liability	\$ 1,680,847	\$ 1,810,204	\$ 1,958,004

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

For the year ended September 30, 2022, the City recognized OPEB expense of \$133,074. At September 30, 2022, 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	\$ 114,218	\$ 17,246
Changes of assumptions	150,140	284,908
Total	<u>\$ 264,358</u>	<u>\$ 302,154</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>
2023	\$ 21,915
2024	(1,827)
2025	(32,978)
2026	(24,906)
2027	-

CITY OF DELAND, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

(14) Deferred Compensation Plan:

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

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

(15) Commitments and Contingencies:

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

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

(16) Recent Accounting Pronouncements:

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

- (a) GASB issued Statement No. 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.
- (b) GASB issued Statement No. 101, *Compensated Absences*, in June 2022. GASB Statement No. 101 amends the existing guidance related to the calculation and disclosures surrounding the liability for compensated absences. The provisions for GASB 101 are effective for fiscal years beginning after December 15, 2023.

CITY OF DELAND, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
GENERAL EMPLOYEES' RETIREMENT TRUST FUND
SEPTEMBER 30, 2022
(UNAUDITED)

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

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

CITY OF DELAND, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
POLICE OFFICERS' RETIREMENT TRUST FUND
SEPTEMBER 30, 2022
(UNAUDITED)

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

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

CITY OF DELAND, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
FIREFIGHTERS' RETIREMENT TRUST FUND
SEPTEMBER 30, 2022
(UNAUDITED)

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

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

**CITY OF DELAND, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS
GENERAL EMPLOYEES' RETIREMENT TRUST FUND
SEPTEMBER 30, 2022
(UNAUDITED)**

Fiscal Year	Actuarially Determined Contribution (ADC)	Contributions in Relation to ADC	Contribution Deficiency (Excess)	Covered Payroll	Contributions as Percentage of Employee Payroll
2022	\$ 656,370	\$ 656,370	\$ -	\$ 992,890	66.11%
2021	603,731	603,731	-	1,135,960	53.15%
2020	646,846	646,846	-	1,402,609	46.12%
2019	619,990	619,990	-	1,545,092	40.13%
2018	626,403	626,403	-	1,689,032	37.09%
2017	665,870	665,870	-	1,992,342	33.42%
2016	633,943	633,943	-	2,191,072	28.93%
2015	608,582	608,582	-	2,330,682	26.11%
2014	676,540	676,540	-	2,449,665	27.62%
2013	883,314	883,314	-	2,559,718	34.51%

Notes to Schedule:

Valuation Date: 10/1/2020

Methods and assumptions used to determine contribution rates:

Funding Method:	Entry Age Normal Actuarial Cost Method
Amortization Method:	Level Dollar, Closed
Remaining Amortization Period:	10 Years
Asset Valuation Method:	5-year smoothed fair value rate
Inflation:	2.50% per year
Salary Increases:	3.25%-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, 2022
(UNAUDITED)

Fiscal Year	Actuarially Determined Contribution (ADC)	Contributions in Relation to ADC	Contribution Deficiency (Excess)	Covered Payroll	Contributions as Percentage of Employee Payroll
2022	\$ 1,452,178	\$ 1,452,178	\$ -	\$ 4,269,700	34.01%
2021	1,372,538	1,381,960	(9,422)	3,828,166	36.10%
2020	1,379,643	1,356,711	22,932	3,678,175	36.89%
2019	1,399,829	1,412,848	(13,019)	3,894,544	36.28%
2018	1,318,040	1,316,676	1,364	3,422,845	38.47%
2017	1,220,941	1,223,595	(2,654)	2,996,390	40.84%
2016	1,177,403	1,193,591	(16,188)	2,861,008	41.72%
2015	1,087,589	1,100,637	(13,048)	2,625,931	41.91%
2014	1,228,682	1,228,880	(198)	2,537,987	48.42%
2013	1,096,191	1,096,989	(798)	2,527,223	43.41%

Notes to Schedule:

Valuation Date: 10/1/2020

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

CITY OF DELAND, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS
FIREFIGHTERS' RETIREMENT TRUST FUND
SEPTEMBER 30, 2022
(UNAUDITED)

Fiscal Year	Actuarially Determined Contribution (ADC)	Contributions in Relation to ADC	Contribution Deficiency (Excess)	Covered Payroll	Contributions as Percentage of Employee Payroll
2022	\$ 2,072,573	\$ 1,910,540	\$ 162,033	\$ 3,825,348	49.94%
2021	1,645,494	1,807,527	(162,033)	3,174,177	56.94%
2020	1,221,167	1,221,167	-	2,993,055	40.80%
2019	1,129,312	1,129,312	-	2,817,645	40.08%
2018	1,043,666	1,004,574	39,092	2,605,257	38.56%
2017	960,468	999,560	(39,092)	2,423,588	41.24%
2016	796,594	796,594	-	2,351,223	33.88%
2015	783,931	783,931	-	2,281,600	34.36%
2014	817,611	817,611	-	2,159,563	37.86%
2013	695,049	695,049	-	2,124,000	32.72%

Notes to Schedule:

Valuation Date: 10/1/2020

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.

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

CITY OF DELAND, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULES OF INVESTMENT RETURNS
SEPTEMBER 30, 2022

	Annual Money-Weighted Rate of Return, Net of Investment Expense		
	General	Police	
	Employees'	Officers'	Firefighters'
	Retirement Trust Fund	Retirement Trust Fund	Retirement Trust Fund
For the year ended September 30,			
2022	-14.80%	-18.61%	-14.57%
2021	19.40%	22.75%	19.20%
2020	8.02%	11.10%	5.93%
2019	2.33%	4.90%	2.67%
2018	8.26%	10.30%	7.89%
2017	11.42%	11.80%	11.74%
2016	8.64%	10.70%	6.86%
2015	1.70%	-0.50%	-0.11%
2014	7.80%	10.70%	8.04%
2013	11.90%	13.80%	11.65%

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

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

Notes to Schedule:

Valuation date:	10/1/2021	10/1/2019	10/1/2019	10/1/2017	10/1/2017
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Changes of assumptions. Changes of assumptions and other changes reflect the effects of changes in the discount rate each period. The following are the discount rates used in each period:

Discount rate	4.77%	2.14%	2.14%	3.58%	3.64%
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No assets are being accumulated in a trust to pay for OPEB benefits. Therefore, the City only reports a total OPEB liability.

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

**CITY OF DELAND, FLORIDA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022**

	<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	\$ 17,340	\$ 297,698	\$ 2,454,154	\$ 386,620	\$ 3,155,812
Due from other governments	-	-	-	1,662,333	1,662,333
Total assets	<u>\$ 17,340</u>	<u>\$ 297,698</u>	<u>\$ 2,454,154</u>	<u>\$ 2,048,953</u>	<u>\$ 4,818,145</u>
LIABILITIES					
Accounts payable	\$ -	\$ 53	\$ 3,443	\$ 1,992,386	\$ 1,995,882
Total liabilities	<u>-</u>	<u>53</u>	<u>3,443</u>	<u>1,992,386</u>	<u>1,995,882</u>
FUND BALANCES					
Restricted for:					
Public safety	17,340	-	-	-	17,340
Construction	-	-	2,450,711	-	2,450,711
Parks and recreation	-	-	-	56,567	56,567
Homelessness	-	297,645	-	-	297,645
Total fund balances	<u>17,340</u>	<u>297,645</u>	<u>2,450,711</u>	<u>56,567</u>	<u>2,822,263</u>
Total liabilities and fund balances	<u>\$ 17,340</u>	<u>\$ 297,698</u>	<u>\$ 2,454,154</u>	<u>\$ 2,048,953</u>	<u>\$ 4,818,145</u>

CITY OF DELAND, FLORIDA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Confiscated	Homelessness	Governmental Impact Fees Trust	Grant & Special Revenue	Total Nonmajor Governmental Funds
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ 267,950	\$ 267,950
Intergovernmental	-	-	-	521,950	521,950
Fines and forfeitures	3,595	-	-	-	3,595
Impact fees	-	-	2,144,901	-	2,144,901
Interest revenues	124	1,299	6,327	543	8,293
Miscellaneous	3,000	162,063	-	1,129,758	1,294,821
Total revenues	<u>6,719</u>	<u>163,362</u>	<u>2,151,228</u>	<u>1,920,201</u>	<u>4,241,510</u>
Expenditures					
Current:					
General Government	-	543,151	-	-	543,151
Community Development	-	-	-	155,985	155,985
Public Safety	17,856	-	18,125	11,513	47,494
Public Works	-	-	-	824,168	824,168
Capital outlay	60,400	-	105,174	3,133,812	3,299,386
Total expenditures	<u>78,256</u>	<u>543,151</u>	<u>123,299</u>	<u>4,125,478</u>	<u>4,870,184</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(71,537)</u>	<u>(379,789)</u>	<u>2,027,929</u>	<u>(2,205,277)</u>	<u>(628,674)</u>
Other financing sources (uses)					
Transfers in	-	50,000	-	1,706,951	1,756,951
Transfers out	-	-	(1,407,885)	-	(1,407,885)
Total other financing sources (uses)	<u>-</u>	<u>50,000</u>	<u>(1,407,885)</u>	<u>1,706,951</u>	<u>349,066</u>
Net change in fund balances	<u>(71,537)</u>	<u>(329,789)</u>	<u>620,044</u>	<u>(498,326)</u>	<u>(279,608)</u>
Fund balances, beginning of year	88,877	627,434	1,830,667	554,893	3,101,871
Fund balances, end of year	<u>\$ 17,340</u>	<u>\$ 297,645</u>	<u>\$ 2,450,711</u>	<u>\$ 56,567</u>	<u>\$ 2,822,263</u>

CITY OF DELAND, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - CONFISCATED
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Fines and forfeitures	\$ 3,000	\$ 3,000	\$ 3,595	\$ 595
Interest revenues	-	-	124	124
Miscellaneous	-	-	3,000	3,000
Total revenues	<u>3,000</u>	<u>3,000</u>	<u>6,719</u>	<u>3,719</u>
Expenditures				
Current:				
Public Safety:				
Police	3,000	18,000	17,856	144
Capital Outlay	-	60,400	60,400	-
Total expenditures	<u>3,000</u>	<u>78,400</u>	<u>78,256</u>	<u>144</u>
Net change in fund balances	<u>-</u>	<u>(75,400)</u>	<u>(71,537)</u>	<u>3,863</u>
Fund balances, beginning of year	88,877	88,877	88,877	-
Fund balances, end of year	<u>\$ 88,877</u>	<u>\$ 13,477</u>	<u>\$ 17,340</u>	<u>\$ 3,863</u>

CITY OF DELAND, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - HOMELESSNESS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Interest revenues	\$ -	\$ -	\$ 1,299	\$ 1,299
Miscellaneous	325,000	325,000	162,063	(162,937)
Total revenues	<u>325,000</u>	<u>325,000</u>	<u>163,362</u>	<u>(161,638)</u>
Expenditures				
Current:				
General Government:				
Homelessness	551,677	611,822	543,151	68,671
Excess (deficiency) of revenues over (under) expenditures	<u>(226,677)</u>	<u>(286,822)</u>	<u>(379,789)</u>	<u>(92,967)</u>
Other financing sources (uses)				
Transfers in	50,000	50,000	50,000	-
Net change in fund balances	<u>(176,677)</u>	<u>(236,822)</u>	<u>(329,789)</u>	<u>(92,967)</u>
Fund balances, beginning of year	627,434	627,434	627,434	-
Fund balances, end of year	<u><u>\$ 450,757</u></u>	<u><u>\$ 390,612</u></u>	<u><u>\$ 297,645</u></u>	<u><u>\$ (92,967)</u></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, 2022

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
Revenues				
Impact fees	\$ 962,807	\$ 986,537	\$ 2,144,901	\$ 1,158,364
Interest revenues	-	-	6,327	6,327
Total revenues	<u>962,807</u>	<u>986,537</u>	<u>2,151,228</u>	<u>1,164,691</u>
Expenditures				
Current:				
Public safety:				
Police	43,651	43,651	18,125	25,526
Capital Outlay	-	97,085	105,174	(8,089)
Total expenditures	<u>43,651</u>	<u>140,736</u>	<u>123,299</u>	<u>17,437</u>
Excess (deficiency) of revenues over (under) expenditures	<u>919,156</u>	<u>845,801</u>	<u>2,027,929</u>	<u>1,182,128</u>
Other financing sources (uses)				
Transfers out	(1,254,156)	(1,483,386)	(1,407,885)	75,501
Net change in fund balances	<u>(335,000)</u>	<u>(637,585)</u>	<u>620,044</u>	<u>1,257,629</u>
Fund balances, beginning of year	1,830,667	1,830,667	1,830,667	-
Fund balances, end of year	<u><u>\$ 1,495,667</u></u>	<u><u>\$ 1,193,082</u></u>	<u><u>\$ 2,450,711</u></u>	<u><u>\$ 1,257,629</u></u>

CITY OF DELAND, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GRANT AND SPECIAL REVENUE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
Revenues				
Taxes	\$ 284,357	\$ 284,357	\$ 267,950	\$ (16,407)
Intergovernmental	1,512,237	2,470,158	521,950	(1,948,208)
Interest revenues	-	-	543	543
Miscellaneous	2,899,272	3,316,839	1,129,758	(2,187,081)
Total revenues	<u>4,695,866</u>	<u>6,071,354</u>	<u>1,920,201</u>	<u>(4,151,153)</u>
Expenditures				
Current:				
Community Development:				
Planning and Zoning	-	158,506	155,985	2,521
Public safety:				
Police	-	15,344	11,513	3,831
Public Works:				
Streets	1,000,000	1,000,000	824,168	175,832
Capital Outlay	6,158,889	9,145,555	3,133,812	6,011,743
Total expenditures	<u>7,158,889</u>	<u>10,319,405</u>	<u>4,125,478</u>	<u>6,193,927</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,463,023)</u>	<u>(4,248,051)</u>	<u>(2,205,277)</u>	<u>2,042,774</u>
Other financing sources (uses)				
Transfers in	2,463,023	4,197,320	1,706,951	(2,490,369)
Net change in fund balances	<u>-</u>	<u>(50,731)</u>	<u>(498,326)</u>	<u>(447,595)</u>
Fund balances, beginning of year	554,893	554,893	554,893	-
Fund balances, end of year	<u>\$ 554,893</u>	<u>\$ 504,162</u>	<u>\$ 56,567</u>	<u>\$ (447,595)</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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Expenditures				
Debt service				
Principal	\$ 1,428,870	\$ 1,428,870	\$ 1,428,867	\$ 3
Interest and fiscal charges	362,494	362,494	362,491	3
Total expenditures	<u>1,791,364</u>	<u>1,791,364</u>	<u>1,791,358</u>	<u>6</u>
Other financing sources (uses)				
Transfers in	1,791,364	1,791,364	1,791,358	(6)
Net change in fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, beginning of year	-	-	-	-
Fund balances, end of year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CITY OF DELAND, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - CAPITAL PROJECTS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Interest revenues	\$ -	\$ -	\$ 1,489	\$ 1,489
Expenditures				
Capital Outlay	2,311,835	3,870,333	2,138,786	1,731,547
Excess (deficiency) of revenues over (under) expenditures	<u>(2,311,835)</u>	<u>(3,870,333)</u>	<u>(2,137,297)</u>	<u>1,733,036</u>
Other financing sources (uses)				
Transfers in	2,311,835	3,482,986	1,751,439	(1,731,547)
Net change in fund balances	<u>-</u>	<u>(387,347)</u>	<u>(385,858)</u>	<u>1,489</u>
Fund balances, beginning of year	425,957	425,957	425,957	-
Fund balances, end of year	<u><u>\$ 425,957</u></u>	<u><u>\$ 38,610</u></u>	<u><u>\$ 40,099</u></u>	<u><u>\$ 1,489</u></u>

CITY OF DELAND, FLORIDA
COMBINING STATEMENT OF NET POSITION
NONMAJOR PROPRIETARY FUNDS
SEPTEMBER 30, 2022

	<u>Stormwater</u>	<u>Permits & Inspections</u>	<u>Total</u>
ASSETS			
Current assets:			
Equity in pooled cash	\$ 828,972	\$ 2,416,328	\$ 3,245,300
Investments	1,193,718	1,854,487	3,048,205
Accounts receivable, net	131,934	2,523	134,457
Prepaid items	-	4,617	4,617
Total current assets	<u>2,154,624</u>	<u>4,277,955</u>	<u>6,432,579</u>
Noncurrent assets:			
Restricted cash	-	49,907	49,907
Liens receivable	139,342	-	139,342
Capital assets:			
Land	1,076,393	-	1,076,393
Construction in progress	54,814	-	54,814
Buildings	316,192	-	316,192
Infrastructure (other than buildings)	5,149,662	1,036,897	6,186,559
Equipment	3,582,022	277,117	3,859,139
Accumulated depreciation and amortization	<u>(3,100,823)</u>	<u>(628,742)</u>	<u>(3,729,565)</u>
Total noncurrent assets	<u>7,217,602</u>	<u>735,179</u>	<u>7,952,781</u>
Total assets	<u><u>\$ 9,372,226</u></u>	<u><u>\$ 5,013,134</u></u>	<u><u>\$ 14,385,360</u></u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to OPEB	<u><u>\$ 6,067</u></u>	<u><u>\$ 11,551</u></u>	<u><u>\$ 17,618</u></u>
LIABILITIES			
Current liabilities:			
Accounts payable	\$ 257,482	\$ 27,446	\$ 284,928
Accrued liabilities	12,060	28,524	40,584
Compensated absences	24,130	57,897	82,027
Total current liabilities	<u>293,672</u>	<u>113,867</u>	<u>407,539</u>
Noncurrent liabilities:			
Compensated absences	7,515	16,425	23,940
Net pension liability	46,812	-	46,812
Total OPEB liability	<u>41,542</u>	<u>79,098</u>	<u>120,640</u>
Total noncurrent liabilities	<u>95,869</u>	<u>95,523</u>	<u>191,392</u>
Total liabilities	<u><u>\$ 389,541</u></u>	<u><u>\$ 209,390</u></u>	<u><u>\$ 598,931</u></u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to pensions	\$ 99,383	\$ -	\$ 99,383
Deferred inflows related to OPEB	6,934	13,203	20,137
Total deferred inflows of resources	<u><u>\$ 106,317</u></u>	<u><u>\$ 13,203</u></u>	<u><u>\$ 119,520</u></u>
NET POSITION			
Net investment in capital assets	\$ 7,078,260	\$ 685,272	\$ 7,763,532
Restricted for:			
Building code enforcement	-	49,907	49,907
Unrestricted	1,804,175	4,066,913	5,871,088
Total net position	<u><u>\$ 8,882,435</u></u>	<u><u>\$ 4,802,092</u></u>	<u><u>\$ 13,684,527</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, 2022

	<u>Stormwater</u>	<u>Permits & Inspections</u>	<u>Total</u>
Operating revenues			
Charges for services	\$ 2,089,857	\$ 2,877,462	\$ 4,967,319
Total operating revenues	<u>2,089,857</u>	<u>2,877,462</u>	<u>4,967,319</u>
Operating expenses			
Personal services	739,413	1,585,162	2,324,575
Contractual services	71,729	111,151	182,880
Repairs and maintenance	34,131	2,793	36,924
Supplies	29,583	91,594	121,177
Utilities	16,387	-	16,387
Other expenses	78,169	98,199	176,368
Services provided by general government	249,117	602,362	851,479
Depreciation	425,225	227,170	652,395
Total operating expenses	<u>1,643,754</u>	<u>2,718,431</u>	<u>4,362,185</u>
Operating income (loss)	<u>446,103</u>	<u>159,031</u>	<u>605,134</u>
Nonoperating revenues (expenses)			
Interest earnings	(119,827)	(188,706)	(308,533)
Loss on disposal of capital assets	(15,095)	-	(15,095)
Other income (expense)	10,446	12,853	23,299
Total nonoperating revenues (expenses)	<u>(124,476)</u>	<u>(175,853)</u>	<u>(300,329)</u>
Income (loss) before contributions and transfers	<u>321,627</u>	<u>(16,822)</u>	<u>304,805</u>
Transfers out	(29,502)	(53,776)	(83,278)
Change in net position	<u>292,125</u>	<u>(70,598)</u>	<u>221,527</u>
Net position, beginning of year	8,590,310	4,872,690	13,463,000
Net position, end of year	<u><u>\$ 8,882,435</u></u>	<u><u>\$ 4,802,092</u></u>	<u><u>\$ 13,684,527</u></u>

CITY OF DELAND, FLORIDA
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Stormwater</u>	<u>Permits & Inspections</u>	<u>Total</u>
Cash flows from operating activities			
Cash received from customers	\$ 2,146,880	\$ 2,877,199	\$ 5,024,079
Cash paid to employees	(713,049)	(1,582,995)	(2,296,044)
Cash paid to suppliers	(300,665)	(904,823)	(1,205,488)
Other receipts	10,446	12,853	23,299
Net cash provided by (used in) operating activities	<u>1,143,612</u>	<u>402,234</u>	<u>1,545,846</u>
Cash flows from noncapital financing activities			
Interfund transfers out	(29,502)	(53,776)	(83,278)
Net cash provided by (used in) noncapital financing activities	<u>(29,502)</u>	<u>(53,776)</u>	<u>(83,278)</u>
Cash flows from capital and related financing activities			
Acquisition and construction of capital assets	(1,403,921)	(121,440)	(1,525,361)
Net cash provided by (used in) capital and related financing activities	<u>(1,403,921)</u>	<u>(121,440)</u>	<u>(1,525,361)</u>
Cash flows from investing activities			
Interest received	12,178	16,368	28,546
Purchases of investments	(21,075)	(32,740)	(53,815)
Net cash provided by (used in) investing activities	<u>(8,897)</u>	<u>(16,372)</u>	<u>(25,269)</u>
Net change in cash and cash equivalents	<u>(298,708)</u>	<u>210,646</u>	<u>(88,062)</u>
Cash and cash equivalents, beginning of year	1,127,680	2,255,589	3,383,269
Cash and cash equivalents, end of year	<u>\$ 828,972</u>	<u>\$ 2,466,235</u>	<u>\$ 3,295,207</u>
Reconciliation of operating income to net cash provided by operating activities:			
Operating income (loss)	\$ 446,103	\$ 159,031	\$ 605,134
Adjustments to reconcile net operating income to net cash provided by (used in) operating activities:			
Depreciation	425,225	227,170	652,395
Other income (expense)	10,446	12,853	23,299
Changes in assets and liabilities:			
Accounts and liens receivable	57,023	(263)	56,760
Inventories and prepaids	-	(4,383)	(4,383)
Accounts payable and accrued liabilities	178,451	5,659	184,110
Compensated absences	6,665	6,851	13,516
Net pension liability	24,087	7,813	31,900
Total OPEB liability	(4,388)	(12,497)	(16,885)
Net cash provided by (used in) operating activities	<u>\$ 1,143,612</u>	<u>\$ 402,234</u>	<u>\$ 1,545,846</u>
Cash and cash equivalents classified as:			
Unrestricted	\$ 828,972	\$ 2,416,328	\$ 3,245,300
Restricted	-	49,907	49,907
Total cash and cash equivalents	<u>\$ 828,972</u>	<u>\$ 2,466,235</u>	<u>\$ 3,295,207</u>

CITY OF DELAND, FLORIDA
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
SEPTEMBER 30, 2022

	<u>Workers'</u> <u>Compensation</u> <u>Self-Insurance</u>	<u>Health Insurance</u> <u>Cost Containment</u>	<u>Total</u>
ASSETS			
Current assets:			
Equity in pooled cash	\$ 1,995,807	\$ 172,721	\$ 2,168,528
Investments	1,133,716	-	1,133,716
Accounts receivable, net	1,542	-	1,542
Total current assets	<u>3,131,065</u>	<u>172,721</u>	<u>3,303,786</u>
Noncurrent assets:			
Capital assets:			
Equipment	-	9,542	9,542
Right-of-use assets	-	133,457	133,457
Accumulated depreciation and amortization	-	(42,906)	(42,906)
Total noncurrent assets	<u>-</u>	<u>100,093</u>	<u>100,093</u>
Total assets	<u><u>\$ 3,131,065</u></u>	<u><u>\$ 272,814</u></u>	<u><u>\$ 3,403,879</u></u>
LIABILITIES			
Current liabilities:			
Accounts payable	\$ 125,141	\$ 20,900	\$ 146,041
Estimated claims payable	1,493,000	-	1,493,000
Current maturities on long-term debt	-	32,274	32,274
Accrued interest payable	-	236	236
Total current liabilities	<u>1,618,141</u>	<u>53,410</u>	<u>1,671,551</u>
Noncurrent liabilities:			
Lease liabilities	<u>-</u>	<u>70,477</u>	<u>70,477</u>
Total noncurrent liabilities	<u>-</u>	<u>70,477</u>	<u>70,477</u>
Total liabilities	<u><u>\$ 1,618,141</u></u>	<u><u>\$ 123,887</u></u>	<u><u>\$ 1,742,028</u></u>
NET POSITION			
Net investment in capital assets	\$ -	\$ (2,658)	\$ (2,658)
Unrestricted	1,512,924	151,585	1,664,509
Total net position	<u><u>\$ 1,512,924</u></u>	<u><u>\$ 148,927</u></u>	<u><u>\$ 1,661,851</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, 2022

	Workers' Compensation Self-Insurance	Health Insurance Cost Containment	Total
Operating revenues			
Charges for services	\$ 815,167	\$ 560,670	\$ 1,375,837
Total operating revenues	<u>815,167</u>	<u>560,670</u>	<u>1,375,837</u>
Operating expenses			
Personnel services	1,279,853	-	1,279,853
Contractual services	52,865	368,703	421,568
Supplies	100	73,915	74,015
Other expenses	-	3,201	3,201
Services provided by general government	64,000	32,205	96,205
Depreciation	<u>-</u>	<u>33,364</u>	<u>33,364</u>
Total operating expenses	<u>1,396,818</u>	<u>511,388</u>	<u>1,908,206</u>
Operating income (loss)	<u>(581,651)</u>	<u>49,282</u>	<u>(532,369)</u>
Nonoperating revenues (expenses)			
Interest earnings	(113,342)	414	(112,928)
Other income (expense)	181,276	-	181,276
Interest and amortization expense	<u>-</u>	<u>(3,211)</u>	<u>(3,211)</u>
Total nonoperating revenues (expenses)	<u>67,934</u>	<u>(2,797)</u>	<u>65,137</u>
Change in net position	<u>(513,717)</u>	<u>46,485</u>	<u>(467,232)</u>
Net position, beginning of year	2,026,641	102,442	2,129,083
Net position, end of year	<u><u>\$ 1,512,924</u></u>	<u><u>\$ 148,927</u></u>	<u><u>\$ 1,661,851</u></u>

**CITY OF DELAND, FLORIDA
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	Workers' Compensation Self-Insurance	Health Insurance Cost Containment	Total
Cash flows from operating activities			
Cash received from customers	\$ 815,006	\$ 560,670	\$ 1,375,676
Cash paid to employees	(1,279,853)	-	(1,279,853)
Cash paid to suppliers	558,910	(508,610)	50,300
Other receipts	181,276	-	181,276
Net cash provided by (used in) operating activities	<u>275,339</u>	<u>52,060</u>	<u>327,399</u>
Cash flows from capital and related financing activities			
Principal payments of long-term debt	-	(30,706)	(30,706)
Interest paid	-	(2,975)	(2,975)
Net cash provided by (used in) capital and related financing activities	<u>-</u>	<u>(33,681)</u>	<u>(33,681)</u>
Cash flows from investing activities			
Interest received	12,027	414	12,441
Purchases of investments	(20,015)	-	(20,015)
Net cash provided by (used in) investing activities	<u>(7,988)</u>	<u>414</u>	<u>(7,574)</u>
Net change in cash and cash equivalents	<u>267,351</u>	<u>18,793</u>	<u>286,144</u>
Cash and cash equivalents, beginning of year	1,728,456	153,928	1,882,384
Cash and cash equivalents, end of year	<u><u>\$ 1,995,807</u></u>	<u><u>\$ 172,721</u></u>	<u><u>\$ 2,168,528</u></u>
Reconciliation of operating income (loss) to net cash provided by operating activities:			
Operating income (loss)	\$ (581,651)	\$ 49,282	\$ (532,369)
Adjustments to reconcile net operating income to net cash provided by operating activities:			
Depreciation	-	33,364	33,364
Other income (expense)	181,276	-	181,276
Changes in assets and liabilities:			
Accounts and liens receivable	(161)	-	(161)
Accounts payable and accrued liabilities	38,875	(30,586)	8,289
Estimated claims payable	637,000	-	637,000
Net cash provided by (used in) operating activities	<u><u>\$ 275,339</u></u>	<u><u>\$ 52,060</u></u>	<u><u>\$ 327,399</u></u>
Cash and cash equivalents classified as:			
Unrestricted	\$ 1,995,807	\$ 172,721	\$ 2,168,528
Total cash and cash equivalents	<u><u>\$ 1,995,807</u></u>	<u><u>\$ 172,721</u></u>	<u><u>\$ 2,168,528</u></u>

Statistical Section

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

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Financial Trends.....	106
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.....	119
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.....	125
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.....	133
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.....	136
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, 2022

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Governmental Activities										
Net Investment in Capital Assets	\$ 66,476,019	\$ 63,638,340	\$ 59,237,357	\$ 55,509,924	\$ 59,373,684	\$ 58,789,111	\$ 59,050,328	\$ 57,882,181	\$ 58,961,301	\$ 52,599,391
Restricted	5,648,086	5,807,532	5,370,340	4,994,377	6,201,219	2,043,875	1,703,196	2,113,624	1,740,191	2,935,465
Unrestricted	21,117,548	14,448,839	10,243,021	7,885,467	(624,828)	1,303,444	(243,032)	(1,240,699)	5,489,293	11,716,811
Total Governmental Activities Net Position	<u>\$ 93,241,653</u>	<u>\$ 83,894,711</u>	<u>\$ 74,850,718</u>	<u>\$ 68,389,768</u>	<u>\$ 64,950,075</u>	<u>\$ 62,136,430</u>	<u>\$ 60,510,492</u>	<u>\$ 58,755,106</u>	<u>\$ 66,190,785</u>	<u>\$ 67,251,667</u>
Business-Type Activities										
Net Investment in Capital Assets	\$ 153,629,150	\$ 141,742,790	\$ 137,553,643	\$ 133,199,673	\$ 125,348,283	\$ 119,327,324	\$ 117,611,598	\$ 102,307,722	\$ 93,573,815	\$ 88,094,151
Restricted	9,606,339	10,114,169	11,086,412	12,161,270	11,226,462	8,842,005	7,396,580	8,562,139	8,394,089	6,778,843
Unrestricted	55,671,073	55,205,743	46,832,657	41,619,889	37,793,395	32,695,992	24,695,463	24,334,434	18,510,739	13,429,194
Total Business-Type Activities Net Position	<u>\$ 218,906,562</u>	<u>\$ 207,062,702</u>	<u>\$ 195,472,712</u>	<u>\$ 186,980,832</u>	<u>\$ 174,368,140</u>	<u>\$ 160,865,321</u>	<u>\$ 149,703,641</u>	<u>\$ 135,204,295</u>	<u>\$ 120,478,643</u>	<u>\$ 108,302,188</u>
Primary Government										
Net Investment in Capital Assets	\$ 220,105,169	\$ 205,381,130	\$ 196,791,000	\$ 188,709,597	\$ 184,721,967	\$ 178,116,435	\$ 176,661,926	\$ 160,189,903	\$ 152,535,116	\$ 140,693,542
Restricted	15,254,425	15,921,701	16,456,752	17,155,647	17,427,681	10,885,880	9,099,776	10,675,763	10,134,280	9,714,308
Unrestricted	76,788,621	69,654,582	57,075,678	49,505,356	37,168,567	33,999,436	24,452,431	23,093,735	24,000,032	25,146,005
Total Primary Government Net Position	<u>\$ 312,148,215</u>	<u>\$ 290,957,413</u>	<u>\$ 270,323,430</u>	<u>\$ 255,370,600</u>	<u>\$ 239,318,215</u>	<u>\$ 223,001,751</u>	<u>\$ 210,214,133</u>	<u>\$ 193,959,401</u>	<u>\$ 186,669,428</u>	<u>\$ 175,553,855</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, 2022**

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Expenses										
Governmental Activities:										
General Government	\$ 3,968,461	\$ 4,660,057	\$ 4,546,548	\$ 4,643,641	\$ 5,111,275	\$ 4,751,846	\$ 3,419,165	\$ 3,329,161	\$ 3,679,877	\$ 3,511,308
Community Development	1,330,957	1,101,423	1,147,242	1,193,010	1,148,074	1,208,826	1,351,464	1,025,381	971,635	894,474
Public Safety	19,311,288	16,016,973	15,768,310	14,673,283	13,778,762	13,321,468	12,666,686	11,243,748	11,915,346	11,287,460
Public Works	5,233,588	4,444,235	4,543,162	4,205,124	4,199,861	3,982,863	3,836,050	3,688,510	3,665,166	3,488,878
Parks and Recreation	4,524,169	3,843,895	3,717,491	3,749,298	3,541,819	3,310,729	3,216,746	3,200,031	2,859,126	1,961,621
Community Redevelopment	648,551	518,872	512,328	498,518	485,934	409,132	335,276	315,734	346,598	341,938
Interest on Long-Term Debt	352,771	451,102	487,208	370,179	336,113	226,139	319,198	305,935	370,990	378,590
Total Governmental Activities Expenses	35,369,785	31,036,557	30,722,289	29,333,053	28,601,838	27,211,003	25,144,585	23,108,500	23,808,738	21,864,269
Business-Type Activities:										
Water and Sewer	18,923,509	17,062,528	16,367,441	15,061,368	14,326,231	13,657,258	12,383,092	11,475,879	11,686,141	11,526,708
Municipal Airport	2,244,195	2,077,204	2,178,261	1,884,546	1,868,607	1,778,983	1,892,178	1,256,071	1,145,907	1,097,340
Refuse Collection	4,257,510	4,001,278	3,889,371	3,756,562	3,701,927	2,747,292	2,617,440	2,545,278	2,482,663	2,443,228
Stormwater	1,658,849	1,371,107	1,502,878	1,314,260	1,277,090	1,023,798	1,009,010	955,295	927,201	842,115
Permits & Inspection	2,718,431	2,205,226	1,932,998	1,575,056	1,272,970	1,126,930	961,484	844,808	839,568	806,709
Total Business-Type Activities Expenses	29,802,494	26,717,343	25,870,949	23,591,792	22,446,825	20,334,261	18,863,204	17,077,331	17,081,480	16,716,100
Total Primary Government Expenses	<u>\$ 65,172,279</u>	<u>\$ 57,753,900</u>	<u>\$ 56,593,238</u>	<u>\$ 52,924,845</u>	<u>\$ 51,048,663</u>	<u>\$ 47,545,264</u>	<u>\$ 44,007,789</u>	<u>\$ 40,185,831</u>	<u>\$ 40,890,218</u>	<u>\$ 38,580,369</u>
Program Revenues										
Governmental Activities:										
Charges for Services:										
General Government	36,876	34,221	398,938	244,790	262,048	292,682	362,097	293,120	469,434	-
Community Development	695,652	603,538	569,016	332,493	99,842	434,755	502,875	382,764	311,288	363,729
Public Safety	370,254	288,339	317,112	283,187	301,899	230,035	281,917	240,336	233,682	208,501
Public Works	890,221	540,481	326,879	103,757	153,930	389,989	92,037	64,127	75,775	24,397
Parks and Recreation	587,894	384,305	390,797	442,062	429,254	455,529	443,317	342,041	211,678	220,906
Community Redevelopment	144,068	78,696	111,183	121,948	109,389	89,074	90,359	50,611	49,224	47,855
Operating Grants and Contributions	4,532,345	3,805,317	2,589,259	1,177,384	2,512,611	1,974,871	760,300	696,543	613,287	255,850
Capital Grants and Contributions	4,045,064	2,872,926	3,080,627	1,709,812	2,195,510	1,551,290	2,027,153	799,416	970,695	2,097,753
Total Governmental Activities Program Revenues	11,302,374	8,607,823	7,783,811	4,415,433	6,064,483	5,418,225	4,560,055	2,868,958	2,935,063	3,218,991
Business-Type Activities:										
Charges for Services:										
Water and Sewer	26,882,287	24,256,763	23,293,753	22,153,910	21,767,733	20,975,133	20,015,885	19,232,847	17,970,110	17,270,949
Municipal Airport	1,347,257	1,591,446	1,626,536	1,590,383	1,551,891	1,450,275	1,325,366	1,257,163	1,241,198	1,224,339
Refuse Collection	4,276,483	4,052,162	3,977,052	3,857,280	3,804,313	2,821,303	2,694,525	2,621,219	2,550,885	2,516,940
Stormwater	2,089,857	1,928,796	1,836,204	1,737,025	1,668,908	1,580,931	1,513,418	1,450,706	1,421,263	1,343,634
Permits & Inspection	2,877,462	2,480,966	1,642,958	1,761,249	2,068,247	1,816,362	1,953,127	1,567,935	1,516,064	1,285,000
Operating Grants and Contributions	-	-	-	-	-	-	-	18,870	233,608	281,917
Capital Grants and Contributions	7,739,569	6,708,131	4,015,280	6,691,118	7,483,770	4,432,890	7,192,210	7,908,776	6,205,510	2,258,642
Total Business-Type Activities Program Revenues	45,212,915	41,018,264	36,391,783	37,790,965	38,344,862	33,076,894	34,694,531	34,057,516	31,138,638	26,181,421
Total Primary Government Program Revenues	<u>\$ 56,515,289</u>	<u>\$ 49,626,087</u>	<u>\$ 44,175,594</u>	<u>\$ 42,206,398</u>	<u>\$ 44,409,345</u>	<u>\$ 38,495,119</u>	<u>\$ 39,254,586</u>	<u>\$ 36,926,474</u>	<u>\$ 34,073,701</u>	<u>\$ 29,400,412</u>

(Continued on next page)

SCHEDULE 2
CITY OF DELAND, FLORIDA
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)
SEPTEMBER 30, 2022
(Continued)

	Fiscal Year									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Net (Expense) Revenue										
Governmental Activities	\$ (24,067,411)	\$ (22,428,734)	\$ (22,938,478)	\$ (24,917,620)	\$ (22,537,355)	\$ (21,792,778)	\$ (20,584,530)	\$ (20,239,542)	\$ (20,873,675)	\$ (18,645,278)
Business-Type Activities	15,410,421	14,300,921	10,520,834	14,199,173	15,898,037	12,742,633	15,831,327	16,980,185	14,057,158	9,465,321
Total Primary Government Net Expense	<u>\$ (8,656,990)</u>	<u>\$ (8,127,813)</u>	<u>\$ (12,417,644)</u>	<u>\$ (10,718,447)</u>	<u>\$ (6,639,318)</u>	<u>\$ (9,050,145)</u>	<u>\$ (4,753,203)</u>	<u>\$ (3,259,357)</u>	<u>\$ (6,816,517)</u>	<u>\$ (9,179,957)</u>
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Taxes										
Property Taxes	\$ 15,570,540	\$ 14,311,358	\$ 13,055,677	\$ 12,154,023	\$ 11,535,511	\$ 10,144,219	\$ 9,504,219	\$ 8,926,793	\$ 8,466,489	\$ 8,077,322
Sales and Use Taxes	2,628,160	2,323,584	1,927,443	1,913,605	1,856,486	1,706,385	1,601,790	1,479,995	1,339,684	867,109
Franchise Taxes	3,807,093	3,376,676	3,268,543	3,365,033	3,149,547	2,819,863	2,790,527	2,946,925	2,828,154	2,618,664
Public Service Taxes	5,863,338	5,588,218	5,398,634	5,181,391	4,921,111	4,686,649	4,663,287	4,564,033	4,550,177	4,477,025
Casualty & Fire Insurance Premium Taxes	601,893	523,658	485,728	462,045	435,246	388,392	398,556	365,737	352,523	-
Intergovernmental Revenues	2,089,537	1,611,405	1,336,795	1,415,036	1,327,369	1,236,852	1,127,268	1,068,729	948,638	2,143,875
Investment Earnings	(859,537)	210,236	323,667	482,358	123,471	47,515	59,239	141,094	95,686	(2,642)
Miscellaneous Revenues	737,641	414,424	395,525	269,847	488,417	249,329	215,782	446,394	511,067	612,879
Transfers	2,975,688	3,113,168	3,207,416	3,113,975	2,296,994	2,139,512	1,979,248	1,823,738	1,814,695	1,623,653
Total Governmental Activities	<u>33,414,353</u>	<u>31,472,727</u>	<u>29,399,428</u>	<u>28,357,313</u>	<u>26,134,152</u>	<u>23,418,716</u>	<u>22,339,916</u>	<u>21,763,438</u>	<u>20,907,113</u>	<u>20,417,885</u>
Business-Type Activities:										
Investment Earnings	(1,223,042)	10,952	549,639	1,298,843	172,826	149,939	288,991	308,618	166,548	(3,117)
Miscellaneous Revenues	632,169	391,285	628,823	228,651	281,429	408,620	358,276	321,754	235,711	169,710
Transfers	(2,975,688)	(3,113,168)	(3,207,416)	(3,113,975)	(2,296,994)	(2,139,512)	(1,979,248)	(1,823,738)	(1,814,695)	(1,623,653)
Total Business-Type Activities	<u>(3,566,561)</u>	<u>(2,710,931)</u>	<u>(2,028,954)</u>	<u>(1,586,481)</u>	<u>(1,842,739)</u>	<u>(1,580,953)</u>	<u>(1,331,981)</u>	<u>(1,193,366)</u>	<u>(1,412,436)</u>	<u>(1,457,060)</u>
Total Primary Government	<u>\$ 29,847,792</u>	<u>\$ 28,761,796</u>	<u>\$ 27,370,474</u>	<u>\$ 26,770,832</u>	<u>\$ 24,291,413</u>	<u>\$ 21,837,763</u>	<u>\$ 21,007,935</u>	<u>\$ 20,570,072</u>	<u>\$ 19,494,677</u>	<u>\$ 18,960,825</u>
Change in Net Position										
Governmental Activities	\$ 9,346,942	\$ 9,043,993	\$ 6,460,950	\$ 3,439,693	\$ 3,596,797	\$ 1,625,938	\$ 1,755,386	\$ 1,523,896	\$ 33,438	\$ 1,772,607
Business-Type Activities	11,843,860	11,589,990	8,491,880	12,612,692	14,055,298	11,161,680	14,499,346	15,786,819	12,644,722	8,008,261
Total Primary Government	<u>\$ 21,190,802</u>	<u>\$ 20,633,983</u>	<u>\$ 14,952,830</u>	<u>\$ 16,052,385</u>	<u>\$ 17,652,095</u>	<u>\$ 12,787,618</u>	<u>\$ 16,254,732</u>	<u>\$ 17,310,715</u>	<u>\$ 12,678,160</u>	<u>\$ 9,780,868</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, 2022**

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
General Fund										
Nonspendable	\$ 1,933,569	\$ 2,070,526	\$ 2,204,127	\$ 2,361,663	\$ 2,064,934	\$ 42,573	\$ 300,217	\$ 42,861	\$ 53,020	\$ 45,519
Restricted	903,470	1,043,939	936,069	872,144	1,281,800	786,430	72,435	66,905	72,043	122,700
Committed	5,383,657	959,459	443,212	291,786	682,840	572,078	229,752	189,017	148,078	35,133
Assigned	17,489,423	16,682,544	14,042,756	10,738,786	7,139,069	5,542,623	4,564,992	3,496,438	3,362,210	5,898,754
Unassigned	6,815,191	6,960,128	5,877,709	6,025,159	5,781,603	5,003,576	4,589,826	4,986,250	4,068,361	2,745,163
Total General Fund	<u>\$ 32,525,310</u>	<u>\$ 27,716,596</u>	<u>\$ 23,503,873</u>	<u>\$ 20,289,538</u>	<u>\$ 16,950,246</u>	<u>\$ 11,947,280</u>	<u>\$ 9,757,222</u>	<u>\$ 8,781,471</u>	<u>\$ 7,703,712</u>	<u>\$ 8,847,269</u>
All Other Governmental Funds										
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 78,546	\$ -	\$ -	\$ -
Restricted	4,744,616	5,189,550	11,941,181	11,125,433	2,919,419	1,597,798	1,220,728	1,586,719	1,168,360	2,821,876
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	813,893
Unassigned	-	-	-	-	-	-	(8,281)	-	-	(182,187)
Total All Other Governmental Funds	<u>\$ 4,744,616</u>	<u>\$ 5,189,550</u>	<u>\$ 11,941,181</u>	<u>\$ 11,125,433</u>	<u>\$ 2,919,419</u>	<u>\$ 1,597,798</u>	<u>\$ 1,290,993</u>	<u>\$ 1,586,719</u>	<u>\$ 1,168,360</u>	<u>\$ 3,453,582</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, 2022

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Revenues										
Taxes	\$ 26,482,397	\$ 24,444,415	\$ 22,891,920	\$ 21,806,540	\$ 20,690,079	\$ 18,656,345	\$ 17,777,760	\$ 17,342,239	\$ 16,711,742	\$ 16,051,324
Licenses and Permits	265,030	244,191	319,860	283,152	285,409	290,652	293,923	288,611	286,402	290,365
Intergovernmental & State Grants	8,999,905	7,578,815	6,583,034	4,648,238	5,169,302	4,897,385	3,725,591	3,131,748	3,492,712	4,460,081
Charges for Services	2,124,408	1,409,117	1,166,640	998,049	879,677	1,041,689	768,562	589,360	423,665	435,404
Charges for General Government	2,241,553	1,991,032	1,985,134	1,756,431	1,663,192	1,517,509	1,332,719	1,107,210	1,044,808	970,019
Fines and Forfeitures	151,521	118,144	106,771	97,643	117,382	120,646	174,460	151,297	122,356	139,619
Impact Fees	2,144,901	2,133,086	1,374,709	806,696	1,115,106	747,459	772,430	424,795	207,531	1,856
Interest Revenues	(746,609)	207,614	-	-	-	-	-	-	-	-
Miscellaneous	2,010,746	751,581	1,350,176	1,005,718	802,534	1,255,724	659,944	642,871	681,159	600,198
Total Revenues	<u>43,673,852</u>	<u>38,877,995</u>	<u>35,778,244</u>	<u>31,402,467</u>	<u>30,722,681</u>	<u>28,527,409</u>	<u>25,505,389</u>	<u>23,678,131</u>	<u>22,970,375</u>	<u>22,948,866</u>
Expenditures										
General Government	7,054,320	5,912,582	5,966,440	5,575,414	6,257,924	5,792,190	4,362,294	4,096,328	4,021,248	3,642,613
Community Development	1,209,777	980,243	989,090	1,077,116	1,032,877	1,085,804	1,054,415	941,013	891,921	804,276
Public Safety	18,030,444	14,973,123	14,173,630	14,110,501	13,123,623	12,396,127	11,991,463	11,529,649	11,315,216	10,652,542
Public Works	4,341,551	3,596,349	3,525,760	3,440,091	3,394,305	3,230,408	3,115,081	2,973,423	2,863,762	2,552,734
Parks and Recreation	3,631,976	3,009,277	2,846,607	2,944,785	2,711,022	2,526,081	2,447,690	2,382,590	2,179,249	1,884,809
Community Redevelopment	458,347	382,147	398,426	422,543	386,572	319,284	452,448	222,252	254,772	270,888
Grant & Special Revenue	-	-	-	-	-	-	-	-	-	334,946
Capital Outlay	5,767,987	10,642,755	6,606,685	3,490,574	3,407,684	1,520,599	2,092,615	698,999	4,698,411	7,407,606
Debt Service:										
Principal	1,428,867	4,529,845	1,558,386	1,500,224	1,068,415	1,030,165	992,909	1,932,324	1,593,811	1,028,538
Interest	362,491	503,750	451,245	379,888	290,866	269,400	295,697	330,155	395,459	394,544
Total Expenditures	<u>42,285,760</u>	<u>44,530,071</u>	<u>36,516,269</u>	<u>32,941,136</u>	<u>31,673,288</u>	<u>28,170,058</u>	<u>26,804,612</u>	<u>25,106,733</u>	<u>28,213,849</u>	<u>28,973,496</u>
Excess of Revenues Over (Under)	<u>1,388,092</u>	<u>(5,652,076)</u>	<u>(738,025)</u>	<u>(1,538,669)</u>	<u>(950,607)</u>	<u>357,351</u>	<u>(1,299,223)</u>	<u>(1,428,602)</u>	<u>(5,243,474)</u>	<u>(6,024,630)</u>
Other Financing Sources (Uses):										
Capital leases and notes payable	-	-	1,560,692	9,970,000	4,978,200	-	-	925,000	-	3,623,000
Transfers In	8,496,128	9,817,773	7,103,453	4,988,655	6,346,352	3,457,785	3,493,233	2,276,517	3,269,259	5,840,384
Transfers Out	(5,520,440)	(6,704,605)	(3,896,037)	(1,874,680)	(4,049,358)	(1,318,273)	(1,513,985)	(452,779)	(1,454,564)	(4,216,731)
Total Other Financing Sources (Uses)	<u>2,975,688</u>	<u>3,113,168</u>	<u>4,768,108</u>	<u>13,083,975</u>	<u>7,275,194</u>	<u>2,139,512</u>	<u>1,979,248</u>	<u>2,748,738</u>	<u>1,814,695</u>	<u>5,246,653</u>
Net Change in Fund	<u>\$ 4,363,780</u>	<u>\$ (2,538,908)</u>	<u>\$ 4,030,083</u>	<u>\$ 11,545,306</u>	<u>\$ 6,324,587</u>	<u>\$ 2,496,863</u>	<u>\$ 680,025</u>	<u>\$ 1,320,136</u>	<u>\$ (3,428,779)</u>	<u>\$ (777,977)</u>
Debt Service as a Percentage of Noncapital Expenditures	4.91%	14.85%	6.72%	6.38%	4.81%	4.88%	5.21%	9.27%	8.46%	6.60%

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, 2022**

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)		
2022	41,533,098	25,286,261	61%	265,030	1%	8,442,258	20%	2,051,833	5%	2,241,553	5%	147,926	-%	-	-%	(98,143)	0%	3,196,380	8%	
2021	36,921,851	22,948,754	62%	244,191	1%	6,839,400	19%	1,348,940	4%	1,991,032	5%	110,456	1%	-	-%	696,829	2%	2,742,249	7%	
2020	33,500,906	21,544,953	64%	319,860	1%	4,902,167	15%	1,108,112	3%	1,985,134	6%	81,541	1%	-	-%	949,270	3%	2,609,869	8%	
2019	32,786,263	21,098,162	64%	283,152	1%	3,807,001	12%	941,091	3%	1,756,431	5%	92,398	1%	-	-%	850,144	3%	3,957,884	12%	
2018	35,911,000	19,961,465	55%	285,409	1%	5,006,107	14%	824,539	2%	1,663,192	5%	103,520	1%	-	-%	659,688	2%	7,407,080	21%	
2017	28,788,808	18,031,637	63%	290,652	1%	4,307,054	15%	988,518	4%	1,517,509	5%	113,737	1%	-	-%	1,236,982	4%	2,302,719	8%	
2016	25,676,572	17,305,713	67%	293,923	1%	2,947,405	11%	716,700	3%	1,332,719	5%	118,183	1%	-	-%	642,791	3%	2,319,138	9%	
2015	25,142,492	16,909,234	67%	288,611	1%	2,754,037	11%	589,360	2%	1,107,210	4%	115,933	1%	-	-%	629,369	3%	2,748,738	11%	
2014	23,231,802	16,316,336	70%	286,402	1%	2,571,933	11%	423,665	2%	1,044,808	4%	108,251	1%	-	-%	665,712	3%	1,814,695	8%	
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%	1,623,653	7%	

Combined Special Revenue, Debt Service and Capital Projects Funds																			
Fiscal Year	Total	Taxes		Licenses and Permits		Intergovernmental Revenues		Charges for Services		Charges for General Gov't Services		Fines and Forfeitures		Impact Fees		Miscellaneous Revenue (1)		Other Financing Sources (2)	
2022	10,636,882	1,196,136	11%	-	-%	557,647	5%	72,575	1%	-	-%	3,595	-%	2,144,901	20%	1,362,280	13%	5,299,748	50%
2021	11,773,917	1,495,661	13%	-	-%	739,415	6%	60,177	1%	-	-%	7,688	-%	2,133,086	18%	262,366	2%	7,075,524	60%
2020	10,941,483	1,346,967	12%	-	-%	1,680,867	15%	58,528	1%	-	-%	25,230	-%	1,374,709	13%	400,906	4%	6,054,276	55%
2019	13,574,859	708,378	5%	-	-%	841,237	6%	56,958	1%	-	-%	5,245	-%	806,696	6%	155,574	1%	11,000,771	81%
2018	6,136,233	728,614	12%	-	-%	163,195	3%	55,138	1%	-	-%	13,862	-%	1,115,106	18%	142,846	2%	3,917,472	64%
2017	3,196,386	624,708	20%	-	-%	590,331	18%	53,171	2%	-	-%	6,909	-%	747,459	23%	18,742	1%	1,155,066	36%
2016	3,322,050	472,047	14%	-	-%	778,186	23%	51,862	2%	-	-%	56,277	2%	772,430	23%	17,153	1%	1,174,095	35%
2015	1,737,156	433,005	25%	-	-%	327,100	19%	50,611	3%	-	-%	35,364	2%	424,795	24%	13,502	1%	452,779	26%
2014	3,007,832	395,406	13%	-	-%	871,555	29%	49,224	2%	-	-%	14,105	-%	207,531	7%	15,447	1%	1,454,564	48%
2013	10,496,936	399,880	4%	-	-%	2,173,655	21%	47,855	-%	-	-%	23,872	-%	1,856	-%	10,087	-%	7,839,731	75%

(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, 2022**

Fiscal Year	Property	Local Option Gas (6 cents)	Local Option Gas (5 cents)	Franchise and Utilities	Fire Insurance Premium	Casualty Insurance Premium	Total
2022	15,570,540	371,583	267,950	9,670,431	250,847	351,046	26,482,397
2021	14,311,358	371,547	272,958	8,964,894	211,159	312,499	24,444,415
2020	13,055,677	381,481	283,807	8,667,177	192,072	293,656	22,873,869
2019	12,154,023	360,122	266,940	8,546,424	183,517	278,528	21,789,553
2018	11,535,511	361,757	269,850	8,070,658	182,754	252,492	20,673,022
2017	10,144,219	351,605	265,617	7,506,512	170,857	217,535	18,656,345
2016	9,338,390	336,733	250,267	7,453,814	186,330	212,226	17,777,760
2015	8,926,793	309,416	229,335	7,510,958	185,435	180,302	17,342,239
2014	8,466,489	294,389	220,010	7,378,331	185,269	167,254	16,711,742
2013	8,088,526	296,836	222,971	7,095,689	180,246	167,056	16,051,324
Percent Change 2013 - 2022	92.50%	25.18%	20.17%	36.29%	39.17%	110.14%	64.99%

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, 2022**

Fiscal Year Ended	Total Tax	Electric Utilities	Communications Tax	Water Utilities	Gas Utilities	Electric Franchise Fees	Gas Franchise Fees	Solid Waste Franchise Fees
2022	9,670,431	3,834,285	910,315	897,550	221,188	3,199,261	135,211	472,621
2021	8,964,894	3,633,037	881,604	829,728	243,849	2,814,104	127,597	434,975
2020	8,667,177	3,476,815	916,954	781,159	223,707	2,734,809	91,483	442,251
2019	8,546,424	3,338,974	897,026	727,632	217,759	2,838,367	109,356	417,310
2018	8,070,658	3,031,105	966,449	681,615	241,942	2,624,285	108,430	416,832
2017	7,506,512	2,888,536	914,719	656,992	226,402	2,397,953	106,001	315,909
2016	7,453,814	2,876,547	953,405	614,452	218,883	2,414,938	84,906	290,683
2015	7,510,958	2,779,787	1,001,452	567,168	215,626	2,572,975	89,259	284,691
2014	7,378,331	2,798,468	1,025,352	532,263	194,094	2,490,860	61,615	275,679
2013	7,095,689	2,601,981	1,164,428	533,264	177,352	2,283,921	55,654	279,089
Percent Change 2013 - 2022	36.29%	47.36%	-21.82%	68.31%	24.72%	40.08%	142.95%	69.34%

Source: City of DeLand Finance Department

**SCHEDULE 8
CITY OF DELAND, FLORIDA
IMPACT FEES
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2022**

Fiscal Year	Police	Fire	Parks & Recreation	General Government	Water	Sewer
2022	476,050	229,240	1,025,330	414,281	2,098,042	2,232,800
2021	476,229	231,076	1,016,482	409,299	1,798,553	2,037,772
2020	260,406	132,084	704,226	277,993	1,532,938	1,728,017
2019	52,150	38,278	581,701	134,567	1,555,053	1,864,953
2018	65,459	56,553	833,723	159,371	2,156,400	2,620,570
2017	47,325	37,724	520,205	142,205	1,597,193	1,973,242
2016	50,744	37,414	553,588	130,684	1,680,980	2,043,454
2015	25,298	22,710	296,827	79,960	1,341,337	1,646,771
2014	12,671	9,851	159,166	26,113	1,375,313	1,614,083
2013	-	-	-	1,856	973,407	796,706

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, 2022

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	
2022	36,724,384	6,511,169	18%	1,053,792	3%	17,982,950	49%	3,517,383	9%	3,631,976	10%	-	-%	-	-%	-	-%	-	-%	4,027,114	11%
2021	32,709,128	5,488,910	17%	954,330	3%	14,934,662	46%	3,121,232	9%	3,009,277	9%	-	-%	-	-%	77,400	-%	-	-%	5,123,317	16%
2020	30,286,571	5,879,323	19%	967,781	3%	14,169,929	47%	3,192,884	11%	2,846,607	9%	-	-%	-	-%	344,786	1%	-	-%	2,885,261	10%
2019	29,446,971	5,465,033	19%	1,042,844	3%	14,110,501	48%	3,208,150	11%	2,944,785	10%	-	-%	-	-%	-	-%	1,519,682	5%	1,155,976	4%
2018	30,908,034	6,253,537	20%	945,888	3%	13,121,101	43%	3,188,137	10%	2,711,022	9%	-	-%	4,387	-%	-	-%	866,395	3%	3,817,567	12%
2017	26,598,750	5,783,932	22%	992,901	4%	12,365,554	47%	2,972,296	11%	2,526,081	9%	-	-%	8,258	-%	-	-%	876,661	3%	1,073,067	4%
2016	24,700,821	4,357,749	18%	1,054,415	4%	11,960,936	48%	2,890,710	12%	2,447,690	10%	-	-%	4,545	-%	-	-%	810,681	3%	1,174,095	5%
2015	24,064,733	4,085,700	17%	882,633	4%	11,526,406	48%	2,788,071	11%	2,382,590	10%	-	-%	-	-%	-	-%	1,946,554	8%	452,779	2%
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%
Combined Special Revenue, Debt Service and Capital Projects Funds																					
Fiscal Year Ended	Total Expenditures	General Government		Community Development		Public Safety		Public Works		Parks and Recreation		Community Redevelopment		Contingency		Capital Outlay		Debt Service		Transfers Out	
2022	11,081,816	543,151	5%	155,985	1%	47,494	-%	824,168	8%	-	-%	458,347	4%	-	-%	5,767,987	52%	1,791,358	16%	1,493,326	14%
2021	18,525,548	423,672	2%	25,913	-%	38,461	-%	475,117	3%	-	-%	382,147	2%	-	-%	10,565,355	57%	5,033,595	27%	1,581,288	9%
2020	10,125,735	87,117	1%	21,309	-%	3,701	-%	332,876	3%	-	-%	398,426	4%	-	-%	6,261,899	62%	2,009,631	20%	1,010,776	10%
2019	5,368,845	110,381	2%	34,272	1%	-	-%	231,941	4%	-	-%	422,543	8%	-	-%	3,490,574	65%	360,430	7%	718,704	13%
2018	4,814,612	-	-%	86,989	2%	2,522	-%	206,168	4%	-	-%	386,572	8%	-	-%	3,407,684	71%	492,886	10%	231,791	5%
2017	2,889,581	-	-%	92,903	3%	30,573	1%	258,112	9%	-	-%	319,284	11%	-	-%	1,520,599	53%	422,904	15%	245,206	8%
2016	3,617,776	-	-%	-	-%	30,527	1%	224,371	6%	-	-%	452,448	13%	-	-%	2,092,615	58%	477,925	13%	339,890	9%
2015	1,494,779	10,628	1%	58,380	4%	3,243	-%	185,352	12%	-	-%	222,252	15%	-	-%	698,999	47%	315,925	21%	-	-%
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%	-	-%

Source: City of DeLand Finance Department

SCHEDULE 10
CITY OF DELAND, FLORIDA
CHANGES IN NET POSITION, ENTERPRISE FUNDS
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2022

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Operating revenues										
Charges for services:										
Water and Sewer	\$ 26,882,287	\$ 24,256,763	\$ 23,293,753	\$ 22,153,910	\$ 21,767,733	\$ 20,975,133	\$ 20,015,885	\$ 19,232,847	\$ 17,970,110	\$ 17,270,949
Municipal Airport	55,566	29,000	58,586	90,441	90,349	125,682	28,441	-	-	-
Refuse Collection	4,276,483	4,052,162	3,977,052	3,857,280	3,804,313	2,821,303	2,694,525	2,621,219	2,550,885	2,516,940
Stormwater	2,089,857	1,928,796	1,836,204	1,737,026	1,668,908	1,580,931	1,513,418	1,450,706	1,421,263	1,343,634
Permits & Inspections	2,877,462	2,480,966	1,642,958	1,761,248	2,068,247	1,816,362	1,953,127	1,567,935	1,516,064	1,285,000
Lease Income	1,291,691	1,562,446	1,567,950	1,499,942	1,461,542	1,324,593	1,296,925	1,257,163	1,241,198	1,224,339
Total operating revenues	37,473,346	34,310,133	32,376,503	31,099,847	30,861,092	28,644,004	27,502,321	26,129,870	24,699,520	23,640,862
Operating expenses										
Personal services	10,948,125	9,556,728	9,060,023	8,595,507	8,108,173	7,813,568	7,040,382	6,406,493	6,183,405	5,850,023
Contractual services	5,499,477	5,472,265	4,772,679	4,762,249	4,606,629	3,628,877	3,396,927	3,299,234	3,570,251	3,605,333
Repairs and maintenance	605,119	546,550	589,913	428,154	422,124	461,131	364,009	320,257	396,257	450,803
Supplies	2,086,772	1,764,614	2,116,567	1,695,965	1,690,363	1,394,912	1,300,397	1,163,001	1,091,108	1,259,844
Utilities	1,230,593	1,027,158	1,032,169	1,040,062	942,909	856,250	750,583	788,019	819,223	818,374
Other expenses	1,485,449	1,129,128	1,176,391	1,156,513	1,027,178	1,010,038	1,184,777	726,247	746,550	542,927
Services provided by general gov't	2,128,972	1,894,827	1,888,929	1,617,826	1,556,987	1,411,305	1,226,514	1,001,005	938,603	878,794
Depreciation	5,802,892	5,326,101	4,942,631	4,295,516	4,092,462	3,758,180	3,362,832	3,116,177	3,016,743	2,901,820
Total operating expenses	29,787,399	26,717,371	25,579,302	23,591,792	22,446,825	20,334,261	18,626,421	16,820,433	16,762,140	16,307,918
Operating income	7,685,947	7,592,762	6,797,201	7,508,055	8,414,267	8,309,743	8,875,900	9,309,437	7,937,380	7,332,944
Nonoperating income (expenses)										
Interest earnings	(1,223,042)	10,952	549,639	1,298,843	172,826	149,939	288,991	308,618	166,548	(3,117)
Operating grants	-	-	-	-	-	-	-	18,870	233,608	-
Other income (expense)	768,906	305,716	569,832	235,291	253,392	343,620	258,073	205,932	214,680	148,388
Gain (Loss) on disposal of fixed assets	(15,095)	28	(291,647)	-	-	-	(54,404)	-	-	21,322
Interest and amortization expense	-	-	-	-	-	-	(182,379)	(256,898)	(319,340)	(438,722)
Total nonoperating revenues (expenses)	(469,231)	316,696	827,824	1,534,134	426,218	493,559	310,281	276,522	295,496	(272,129)
Income before contributions, grants and transfers	7,216,716	7,909,458	7,625,025	9,042,189	8,840,485	8,803,302	9,186,181	9,585,959	8,232,876	7,060,815
Capital contributions and grants	7,739,569	6,708,131	4,015,280	6,691,118	7,483,770	4,432,890	7,192,210	7,908,776	6,205,510	2,540,559
Transfers in	58,677	72,877	120,798	261,708	116,893	90,858	71,385	69,417	67,709	-
Transfers out	(3,034,365)	(3,186,045)	(3,328,214)	(3,375,683)	(2,413,887)	(2,230,370)	(2,050,633)	(1,893,155)	(1,882,404)	(1,623,653)
Change in net position	\$ 11,980,597	\$ 11,504,421	\$ 8,432,889	\$ 12,619,332	\$ 14,027,261	\$ 11,096,680	\$ 14,399,143	\$ 15,670,997	\$ 12,623,691	\$ 7,977,721

Source: City of DeLand Finance Department

**SCHEDULE 11
CITY OF DELAND, FLORIDA
OPERATING REVENUES BY SOURCE, ENTERPRISE FUNDS
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2022**

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

Source: City of DeLand Finance Department

**SCHEDULE 12
CITY OF DELAND, FLORIDA
OPERATING EXPENSES, ENTERPRISE FUNDS
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2022**

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

Source: City of DeLand Finance Department

SCHEDULE 13
CITY OF DELAND, FLORIDA
PROPERTY VALUES AND PROPERTY TAX MILLAGE
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2022

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

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, 2022**

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

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, 2022

Fiscal Year	City of DeLand			Overlapping Rates						Total for All Taxing Districts
	Operating Millage	Debt Service Millage	Total City Millage	St. John's Water Management	School District	Volusia County	Hospital Authority	Florida Inland Navigation	Total Overlapping	
2022	6.7841	-	6.7841	0.2189	5.8020	6.2986	1.4073	0.0320	13.7588	20.5429
2021	6.7841	-	6.7841	0.2287	5.9070	6.1509	1.5035	0.0320	13.8221	20.6062
2020	6.7841	-	6.7841	0.2414	6.0810	6.5420	1.9080	0.0320	14.8044	21.5885
2019	6.8841	0.2353	7.1194	0.2562	6.2810	6.6464	2.1751	0.0320	15.3907	22.5101
2018	6.8231	0.2544	7.0775	0.2724	6.5200	7.0520	2.3660	0.0320	16.2424	23.3199
2017	6.9231	0.2348	7.1579	0.2885	6.8480	7.0520	1.5900	0.0320	15.8105	22.9684
2016	6.9995	0.2540	7.2535	0.3023	7.1970	7.2709	1.6679	0.0320	16.4701	23.7236
2015	7.0954	0.3046	7.4000	0.3164	7.3360	7.2709	1.9237	0.0345	16.8815	24.2815
2014	7.2385	0.3452	7.5837	0.3283	7.3580	7.2709	2.3759	0.0345	17.3676	24.9513
2013	7.0168	0.3473	7.3641	0.3313	7.8880	6.8809	2.4666	0.0345	17.6013	24.9654

Source: Volusia County Property Appraiser

**SCHEDULE 16
CITY OF DELAND, FLORIDA
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2022**

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
2022	15,560,088	14,801,093	95.1%	N/A	14,801,093	95.1%
2021	14,298,339	13,558,758	94.8%	218,475	13,777,233	96.4%
2020	13,086,193	12,337,942	94.3%	268,217	12,606,159	96.3%
2019	12,315,585	11,622,448	94.4%	292,334	11,914,782	96.7%
2018	11,308,140	10,696,538	94.6%	278,154	10,974,692	97.1%
2017	10,391,687	9,757,160	93.9%	580,074	10,337,234	99.5%
2016	9,705,206	9,072,109	93.5%	194,747	9,266,856	95.5%
2015	9,105,675	8,781,532	96.4%	146,474	8,928,006	98.0%
2014	8,604,759	8,319,541	96.7%	32,460	8,352,001	97.1%
2013	8,292,707	7,958,257	96.0%	49,980	8,008,237	96.6%

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, 2022**

Taxpayer	Type of Business	2022			2013		
		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	\$ 53,040,750	1	2.31%			
Duke Energy Florida INC	Utility	17,727,227	2	0.77%			
TKG DeLand LLC	Shopping Center	15,617,475	3	0.68%			
West Volusia Investors LLC	Shopping Center	13,568,859	4	0.59%	9,818,612	6	0.87%
Carrington Place Property	Real Estate	13,476,979	5	0.59%			
Cloisters RHF Housing LLC	Real Estate	12,536,321	6	0.55%			
Meadowlea Venture LLC	Real Estate	11,175,247	7	0.49%			
Wal-Mart Stores East L.P.	Retail	10,888,389	8	0.47%	12,018,152	4	1.07%
Bre Retail NP Owner 1	Shopping Center	10,824,225	9	0.47%			
Florida Public Utilities Co	Utility	10,786,512	10	0.47%			
Covidien LTD	Industry				63,906,073	1	5.67%
OK Victoria Gardens LLP	Real Estate				19,216,648	2	1.71%
Bright House Networks LLC	Communications				14,917,999	3	1.32%
Florida Power Corporation	Utility				11,786,677	5	1.05%
Bellsouth Telecommunication Inc	Communications				8,341,893	7	0.74%
CRM Florida Properties LLC	Property Rental				8,322,344	8	0.74%
Tyco Healthcare Group LP	Healthcare				8,229,080	9	0.73%
Lowes Home Centers Inc	Shopping Center				7,924,777	10	0.70%
		<u>\$ 169,641,984</u>		<u>7.39%</u>	<u>\$ 164,482,255</u>		<u>14.60%</u>

Source: Volusia County Property Appraiser

**SCHEDULE 18
CITY OF DELAND, FLORIDA
WATER AND SEWER RATES
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2022**

Residential		Water					Sewer		
Fiscal Year	Billing Fee per Account	Service ** Availability	Consumption Rate Block 1	Consumption Rate Block 2	Consumption Rate Block 3	Consumption Rate Block 4	Service ** Availability	Consumption Rate Cap at 15,000 Gallons	Consumption Rate Cap at 10,000 Gallons
2022	4.99	8.32	2.40	3.97	6.27	7.46	24.78		4.90
2021	4.99	7.96	2.30	3.80	6.00	7.14	24.41		4.83
2020	4.99	7.62	2.20	3.64	5.74	6.83	24.41		4.83
2019	4.99	7.29	2.11	3.48	5.49	6.54	24.41		4.83
2018	4.99	6.98	2.02	3.33	5.25	6.26	24.41		4.83
2017	4.99	6.98	1.94	4.06	6.10	6.10	24.41	4.67	
2016	4.99	6.89	1.92	4.02	6.03	6.03	24.14	4.62	
2015	4.98	6.89	1.92	4.01	6.02	6.02	24.09	4.61	
2014	4.98	6.89	1.92	3.60	5.40	5.40	24.09	4.05	
2013	4.98	6.89	1.92	3.20	4.80	4.80	24.09	3.53	

Multi-Family		Water					Sewer		
Fiscal Year	Billing Fee per Account	Service ** Availability	Consumption Rate Block 1	Consumption Rate Block 2	Consumption Rate Block 3	Consumption Rate Block 4	Service ** Availability	Consumption Rate Cap at 9,000 Gallons	Consumption Rate Cap at 7,000 Gallons
2022	4.99	5.83	2.40	3.97	6.27	7.46	17.35		4.90
2021	4.99	5.58	2.30	3.80	6.00	7.14	17.09		4.83
2020	4.99	5.34	2.20	3.64	5.74	6.83	17.09		4.83
2019	4.99	5.11	2.11	3.48	5.49	6.54	17.09		4.83
2018	4.99	4.89	2.02	3.33	5.25	6.26	17.09		4.83
2017	4.99	4.89	1.94	4.06	6.10	6.10	17.09	4.67	
2016	4.99	4.84	1.92	4.02	6.03	6.03	16.90	4.62	-
2015	4.98	4.83	1.92	4.01	6.02	6.02	16.87	4.61	-
2014	4.98	4.83	1.92	3.60	5.40	5.40	16.87	4.05	-
2013	4.98	4.83	1.92	3.20	4.80	4.80	16.87	3.53	-

Commercial		Water					Sewer		
Fiscal Year	Billing Fee per Account	Service * Availability	Consumption Rate Block 1	Consumption Rate Block 2	Consumption Rate Block 3	Consumption Rate Block 4	Service * Availability	Consumption Rate All Usage	
2022	4.99	8.32 - 24.78	2.40	3.97	6.27	7.46	24.78 - 2,849.26	4.90	
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	

** Base Facility Charges

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

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

Source: City of DeLand Customer Service/Utility Billing Department

**SCHEDULE 19
CITY OF DELAND, FLORIDA
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2022**

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)					
2022	12,678,022	-	2,178,346	224,867	15,081,236					
2021	13,896,866	-	2,348,772	161,714	16,407,352					
2020	18,222,272	-	2,513,614	201,311	20,937,197					
2019	18,261,764	-	2,673,127	-	20,934,891					
2018	9,637,775	-	2,827,340	-	12,465,115					
2017	5,578,829	-	2,976,501	-	8,555,330					
2016	6,199,483	-	3,120,777	-	9,320,260					
2015	7,318,080	-	3,260,325	-	10,578,405					
2014	8,144,719	-	3,395,299	45,710	11,585,728					
2013	9,418,801	-	3,623,000	137,738	13,179,539					

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)
2022	-	-	-	-	-	-	-	15,081,236	0.84%	384
2021	-	-	-	-	-	-	-	16,407,352	0.92%	428
2020	-	-	-	-	-	-	-	20,937,197	1.28%	565
2019	-	-	-	-	-	-	-	20,934,891	1.38%	585
2018	-	-	-	-	-	-	-	12,465,115	0.90%	365
2017	-	-	-	-	-	-	-	8,555,330	0.67%	261
2016	-	-	-	-	-	-	-	9,320,260	0.77%	293
2015	855,797	7,962,758	-	-	-	-	8,818,555	19,396,960	1.80%	658
2014	1,679,247	8,670,825	-	-	-	10,083	10,360,155	21,945,883	2.11%	745
2013	2,471,573	9,360,377	-	46,814	258,101	29,053	12,165,918	25,345,457	2.54%	891

Note: All W&S Loans were paid off in FY2016 with \$0 outstanding debt in business-type activities at the end of FY2016. Details regarding the city's outstanding debt can be found in Note 9 on page 66 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 20
CITY OF DELAND, FLORIDA
RATIO OF GENERAL OBLIGATION BONDED DEBT TO ASSESSED VALUE
AND GENERAL OBLIGATION BONDED DEBT PER CAPITA
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2022**

Fiscal Year	Population (1)	Taxable Value (2)	General Obligation Bonded Debt (3)	Percentage of GOB Debt to Assessed Value	Net Bonded Debt Per Capita
2022	39,282	2,293,611,234	-	0.00%	-
2021	38,342	2,107,625,053	-	0.00%	-
2020	37,043	1,928,950,433	-	0.00%	-
2019	35,763	1,729,864,715	-	0.00%	-
2018	34,106	1,597,759,053	385,377	0.02%	11.30
2017	32,775	1,451,778,796	756,265	0.05%	23.07
2016	31,792	1,338,003,171	1,108,143	0.08%	34.86
2015	29,461	1,230,496,588	1,441,471	0.12%	48.93
2014	29,467	1,134,638,651	1,761,687	0.16%	59.79
2013	28,436	1,126,099,164	2,069,207	0.18%	72.77

(1) From Schedule 27 - Population & Demographic Statistics

(2) From Schedule 13 - Property Values

(3) Details regarding the city's outstanding general obligation debt can be found in Note 9 on pg. 66 of the Notes to the Financial Statements.

**SCHEDULE 21
CITY OF DELAND, FLORIDA
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
SEPTEMBER 30, 2022**

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)	\$ 355,861,611	4.83%	17,190,051
Volusia County (3)	68,793,735	5.37%	<u>\$ 3,693,550</u>
Subtotal, Overlapping Debt			20,883,601
City Direct Debt			<u>15,081,236</u>
Total Direct and Overlapping Debt			<u><u>\$ 35,964,837</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 \$2,293,611,234 and dividing it by School District's taxable value of \$47,481,429,887.

(3) For Volusia County overlapping debt, the percentage applicable to DeLand was determined by taking the City's taxable value of \$2,293,611,234 and dividing it by Volusia County's taxable value of \$42,719,355,430.

**SCHEDULE 22
CITY OF DELAND, FLORIDA
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2022**

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Debt Limit	\$ 458,722,247	\$ 421,525,011	\$ 385,790,087	\$ 345,972,943	\$ 319,541,282	\$ 290,355,759	\$ 267,600,634	\$ 246,530,056	\$ 226,927,730	\$ 225,219,833
Total Net Debt Applicable to Limit	-	-	-	-	385,377	756,265	1,108,143	1,441,471	1,761,687	2,069,207
Legal Debt Margin	<u>\$ 458,722,247</u>	<u>\$ 421,525,011</u>	<u>\$ 385,790,087</u>	<u>\$ 345,972,943</u>	<u>\$ 319,155,905</u>	<u>\$ 289,599,494</u>	<u>\$ 266,492,491</u>	<u>\$ 245,088,585</u>	<u>\$ 225,166,043</u>	<u>\$ 223,150,626</u>
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	0.00%	0.00%	0.00%	0.00%	0.12%	0.26%	0.41%	0.58%	0.78%	0.92%

Legal Debt Margin Calculation for Fiscal Year 2022

Assessed Value	\$ 2,293,611,234
Debt Limit (20% of Assessed Value)	458,722,247
Debt Applicable to Limit:	
General Obligation Bonded Debt Applicable to Limit	-
Legal Debt Margin	<u>\$ 458,722,247</u>

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

Source: City of DeLand Finance Department

SCHEDULE 23
CITY OF DELAND, FLORIDA
RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL
OBLIGATION BONDED DEBT TO TOTAL GENERAL FUND EXPENDITURES
LAST TEN FISCAL YEARS
(AMOUNTS EXPRESSED IN THOUSANDS)
SEPTEMBER 30, 2022

Fiscal Year	Principal	Interest	Total General Obligation Debt Service	Total General Fund Expenditures	Ratio of GO Debt Service to General Fund Expenditures
2022	-	-	-	32,697	0.0%
2021	-	-	-	27,586	0.0%
2020	-	-	-	27,401	0.0%
2019	385	10	395	28,265	1.4%
2018	371	19	390	27,090	1.4%
2017	352	24	376	25,525	1.5%
2016	333	32	365	23,527	1.6%
2015	320	37	357	23,612	1.5%
2014	303	74	377	22,921	1.6%
2013	290	84	374	20,893	1.8%

Note: Details regarding the city's outstanding debt can be found in Note 9 on pg. 66 of the financial statements

Source: City of DeLand Finance Department

SCHEDULE 24
CITY OF DELAND, FLORIDA
DEBT SERVICE COVERAGE - NOTES PAYABLE
GENERAL FUND
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2022

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
2022	23,694,364	13,584,513	10,109,851	1,791,357	5.64	1.50
2021	21,090,947	10,620,721	10,470,226	5,033,595	2.08	1.50
2020	18,904,367	11,227,495	7,676,872	2,009,631	3.82	1.50
2019	17,120,586	11,484,754	5,635,832	1,519,682	3.71	1.50
2018	17,428,444	11,800,835	5,627,609	866,395	6.50	1.50
2017	16,700,962	11,585,809	5,115,153	876,661	5.83	1.50
2016	14,240,825	9,621,980	4,618,845	810,682	5.70	1.50
2015	13,670,307	8,930,673	4,739,634	1,021,555	4.64	1.50
2014	13,126,013	8,406,809	4,719,204	1,439,673	3.28	1.50
2013	12,380,043	9,034,867	3,345,176	1,362,711	2.45	1.50

Note: Details regarding the city's outstanding debt can be found in Note 9 on pg. 66 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 25
CITY OF DELAND, FLORIDA
REFUNDING REVENUE NOTE DEBT SERVICE COVERAGE
WATER AND SEWER FUND
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2022

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
2022	26,882,287	(1,647,351)	25,234,936	14,636,374	10,598,562	-	-	1.10
2021	24,256,763	270,847	24,527,610	13,189,568	11,338,042	-	-	1.10
2020	23,293,753	865,950	24,159,703	11,988,595	12,171,108	-	-	1.10
2019	22,153,910	1,324,696	23,478,606	11,912,273	11,566,333	-	-	1.10
2018	21,767,733	325,797	22,093,530	11,218,993	10,874,537	-	-	1.10
2017	20,975,133	345,783	21,320,916	10,801,392	10,519,524	-	-	1.10
2016	20,015,885	442,862	20,458,747	9,698,327	10,760,420	-	-	1.10
2015	19,232,847	456,583	19,689,430	8,872,406	10,817,024	880,764	12.28	1.10
2014	17,970,110	337,509	18,307,619	9,117,096	9,190,523	880,764	10.43	1.10
2013	17,270,949	137,517	17,408,466	8,909,464	8,499,002	880,764	9.65	1.10

(1) - Operating revenues includes bad debt expense

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

(3) - Operating Expenses exclude depreciation

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

Source: City of DeLand Finance Department

SCHEDULE 26
CITY OF DELAND, FLORIDA
STATE REVOLVING LOAN AND WELLS FARGO BANK REVENUE NOTE DEBT SERVICE COVERAGE
WATER AND SEWER FUND
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2022

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
2022	26,882,287	(1,647,351)	25,234,936	14,636,374	-	10,598,562	-	-	1.15
2021	24,256,763	270,847	24,527,610	13,189,568	-	11,338,042	-	-	1.15
2020	23,293,753	474,981	23,768,734	11,886,672	-	11,882,062	-	-	1.15
2019	22,354,029	1,124,577	23,478,606	11,904,427	-	11,574,179	-	-	1.15
2018	21,956,945	136,585	22,093,530	11,182,948	-	10,910,582	-	-	1.15
2017	21,195,040	125,876	21,320,916	10,761,056	-	10,559,860	-	-	1.15
2016	20,204,745	254,002	20,458,747	9,689,089	-	10,769,658	-	-	1.15
2015	19,391,864	297,566	19,689,430	8,869,050	880,764	9,939,616	924,321	10.75	1.15
2014	18,148,280	159,339	18,307,619	8,953,293	880,764	8,473,562	929,683	9.11	1.15
2013	17,412,745	(4,279)	17,408,466	8,867,964	880,764	7,659,738	467,337	16.39	1.15

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

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

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

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

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

Source: City of DeLand Finance Department

**SCHEDULE 27
CITY OF DELAND, FLORIDA
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2022**

Year	DeLand Population (1)	Volusia County Personal Income (2)	Per Capita Personal Income (3)	DeLand School Enrollment (4)	DeLand Unemployment Rate (5)
2022	39,282	26,095,706,000	45,664	8,405	4.5%
2021	38,342	26,095,706,000	46,475	8,195	4.9%
2020	37,043	24,444,162,000	44,180	7,060	6.3%
2019	35,763	23,201,619,000	42,374	8,504	3.7%
2018	34,106	21,902,076,000	40,658	8,329	3.3%
2017	32,775	20,543,253,000	38,807	8,403	4.1%
2016	31,792	20,173,036,748	38,176	8,199	5.5%
2015	29,461	19,212,415,950	36,641	7,934	6.0%
2014	29,467	18,297,539,000	35,302	7,883	6.0%
2013	28,436	17,292,604,000	35,081	7,780	7.5%

Sources:

- (1) BEBR - Bureau of Economic and Business Research 2022
- (2) The personal income information above is for Volusia County as a whole. Separate information for the City of DeLand is not available.
- (3) US Bureau of Economic Analysis, Dept. of Commerce - amount includes all of Volusia County
- (4) Volusia County Schools ACFR
- (5) Florida Department of Economic Opportunity - Unemployment Statistics

**SCHEDULE 28
CITY OF DELAND, FLORIDA
POPULATION STATISTICS
SEPTEMBER 30, 2022**

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

Source: (1) & (2) BEBR - Bureau of Economic and Business Research 2022

**SCHEDULE 29
CITY OF DELAND, FLORIDA
PRINCIPAL EMPLOYERS
CURRENT FISCAL YEAR AND NINE YEARS AGO
SEPTEMBER 30, 2022**

Taxpayer	Type of Business	Total City - 2022			Total City - 2013		
		Employees	Rank	Percentage of Employment	Employees	Rank	Percentage of Employment
Volusia County School Board	School System	7,809	1	3.1%	8,341	1	3.3%
Adventhealth System	Hospital	6,448	2	2.6%			
Halifax Community Health	Hospital	4,000	3	1.6%	4,037	2	1.6%
Publix Supermarkets, Inc.	Retail	3,795	4	1.5%	2,841	5	1.1%
County of Volusia	Government	3,305	5	1.3%	3,314	4	1.3%
Walmart Associates, Inc.	Retail	3,248	6	1.3%	2,769	6	1.1%
State of Florida	Government	2,747	7	1.1%	2,178	7	0.9%
Embry Riddle Aeronautical University	University	1,628	8	0.7%	1,125	10	0.4%
Amazon	Retail	1,500	9	0.6%			
Daytona State College	University	1,383	10	0.6%	1,702	8	0.7%
Florida Hospital - All Divisions	Hospital				3,723	3	1.5%
U.S Government	Government				1,274	9	0.5%
Total:		<u>35,863</u>		<u>14.4%</u>	<u>31,304</u>		<u>12.3%</u>
Estimated total workforce - DeLand		249,283			254,489		

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

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

SCHEDULE 30
CITY OF DELAND, FLORIDA
FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2022

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
<u>Function/Program</u>										
General Government:										
Mayor and Commission	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
City Manager	2.00	2.00	2.00	2.00	2.00	2.90	2.90	2.90	2.90	2.90
City Clerk	4.25	3.25	3.25	3.25	3.00	3.00	3.00	3.00	3.00	3.00
Finance	8.73	8.73	8.73	9.00	9.00	8.00	8.00	7.00	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	4.75	5.65	7.65	7.40	5.45	5.45	4.45	4.45	1.45
Information Technology	7.73	6.73	6.73	6.23	5.00	5.00	5.00	5.00	5.00	5.00
Human Resources	5.00	5.00	5.00	4.73	4.73	4.00	4.00	4.00	4.00	4.25
Community Development:										
Economic Development	3.20	2.60	2.60	2.65	2.65	2.50	2.50	2.50	2.50	2.50
Planning	6.55	6.60	6.65	6.25	6.25	6.73	6.73	6.73	6.73	6.73
Licenses and Enforcement	1.20	1.20	1.20	2.55	2.55	2.85	3.35	2.85	2.45	2.45
Public Safety:										
Fire	56.48	48.62	49.48	47.23	47.23	46.60	46.60	46.13	46.13	46.25
Police-Administration	0.00	0.00	0.00	5.00	3.00	3.00	3.00	3.00	3.00	3.00
Police-Support	95.55	95.78	95.22	29.42	33.32	36.96	36.96	35.67	33.70	32.18
Police-Operations	0.00	0.00	0.00	59.13	53.73	49.73	49.73	49.50	50.00	49.73
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	3.95	3.87	3.87	3.87	3.87	3.87	3.80	3.75
Streets	13.50	11.50	11.50	11.50	11.50	13.25	13.25	12.25	11.25	9.25
Trees	8.00	8.00	8.50	7.50	7.50	7.00	7.00	7.00	6.00	8.00
Urban Beautification	10.50	10.50	10.50	10.50	10.50	8.00	8.00	8.00	8.00	8.00
Vehicle Maintenance	7.00	7.00	7.00	6.00	6.00	6.00	6.00	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	3.00	2.88
Recreation	3.50	3.50	3.50	3.50	3.50	2.50	2.50	2.50	2.50	2.50
Parks	24.22	22.59	22.84	20.84	20.84	19.97	19.84	19.97	17.23	16.49
Activities Center	5.50	5.50	5.50	5.50	5.50	5.50	5.50	4.00	2.70	2.00
Chisholm Center	5.00	5.00	5.00	5.00	5.00	5.46	5.46	5.46	5.45	5.46
Spring Hill CRA	2.00	2.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Water & Sewer:										
Administration	9.45	10.45	9.45	8.00	7.37	7.37	7.37	7.37	7.50	7.25
Engineering	9.00	8.00	7.00	7.00	7.00	5.40	6.00	5.00	5.00	5.00
Water Production	8.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Water Distribution	30.00	28.00	26.00	23.00	22.00	19.00	19.00	18.00	18.00	17.00
Wastewater Treatment	15.00	14.00	14.00	14.00	14.00	15.13	15.13	14.13	15.00	14.13
Wastewater Collection	9.00	8.00	8.00	8.00	8.00	7.00	7.00	7.00	7.00	8.00
Utilities Maintenance	25.00	23.00	21.00	19.00	17.00	15.00	15.00	14.00	12.00	11.00
Facilities Maintenance	13.25	12.25	11.25	11.50	10.50	10.50	10.50	10.00	12.00	9.50
Customer Service	20.00	20.00	19.00	19.00	19.00	18.00	18.00	17.00	16.00	15.00
Municipal Airport	8.10	8.10	7.10	8.00	8.00	6.00	6.00	5.50	5.50	5.00
Refuse										
Stormwater	13.25	11.25	9.75	9.50	9.50	8.75	8.75	8.75	8.75	7.75
Permits & Inspection	20.90	20.52	19.80	16.55	14.55	12.13	12.13	10.13	10.75	10.13
Total	469.56	445.37	436.15	419.85	407.99	389.55	389.55	374.66	366.29	352.53

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

**SCHEDULE 31
CITY OF DELAND, FLORIDA
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2022**

Function/Program	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Police										
Citations Issued	2,684	2,042	1,439	2,198	2,288	2,653	2,913	4,323	3,776	4,703
Murders	2	3	1	2	2	3	2	2	1	3
Forcible Sex Offenses	6	8	8	1	2	1	0	3	1	1
Robbery	14	13	16	33	43	44	46	30	44	37
Aggravated Assaults	115	135	163	157	135	135	110	99	97	79
Burglary	99	97	111	162	185	189	303	210	277	223
Larceny (Theft)	527	539	697	960	993	809	1,064	1,045	1,001	992
Motor Vehicle Theft	66	54	62	76	78	106	87	67	50	34
Fire										
Residential Fires	26	23	23	19	20	49	38	31	31	38
Structure Fires	36	6	29	27	22	60	49	37	39	47
Highway Vehicles	11	14	13	14	25	26	17	19	21	21
Other Vehicles	2	1	2	2	2	0	2	1	3	1
Non-Structure/Non-Vehicle	5	7	8	8	3	7	9	16	13	12
Brush/Grass/Wildland	10	16	11	5	10	24	18	20	9	24
Rubbish/Dumpsters	50	24	49	50	36	52	29	27	21	30
Other Fires	3	1	3	10	3	9	9	4	5	5
Rescue/Emergency Medical	5,097	4,587	4,528	4,696	5,596	5,778	5,660	5,229	5,039	5,298
False Alarms	485	477	451	391	437	436	417	420	329	388
Mutual Aid (Given)	354	584	468	285	405	83	82	76	91	178
Hazmat Responses	36	35	31	39	39	41	83	46	24	53
Other Hazardous Responses	165	118	138	120	105	166	137	109	141	160
All Other Responses	1,841	1,722	1,462	1,483	1,789	1,836	1,652	1,515	1,484	1,580
Parking										
Citations Issued	2,142	1,153	2,377	2,346	2,443	2,637	2,177	2,239	2,729	3,062
Water										
Water Accounts	22,310	21,525	21,095	20,547 *	20,095 *	19,478 *	18,958	18,510	18,422 *	17,581 *
Irrigation Accounts	1,474	1,518	1,516	1,610	1,571 *	1,740 *	1,768	1,813	1,882	1,975
Reclaim Accounts	1,324	1,285	1,210	1,035 *	829 *	637 *	525	413	263	64
Average Daily Water Consumption (millions of gallons)	5.2	5.0	4.8	4.8	4.8	5.1	5.1	5.0	4.7	5.2
Wastewater										
Sewer Accounts	16,753	16,115	15,593	15,073	14,516	13,921	13,623	13,269	13,029	12,576
Average Daily Sewage Treatment (millions of gallons)	4.0	3.8	3.5	3.5	3.5	3.1	3.1	2.9	3.0	2.9
Airport										
Based Aircraft	173	175	239	239	240	240	240	223	221	197
T Hangers	93	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 32
CITY OF DELAND, FLORIDA
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2022

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
<u>Function/Program</u>										
General Government										
Area in Miles	19.4	19.3	19.1	18.9	18.7	18.7	18.7	18.7	18.7	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	95	93	93	93	83	86	86	86	87	84
Motorcycles	4	4	4	4	4	4	4	4	4	4
Public Works										
Miles Paved Streets	161.3	143.0	138.0	133.53	130.5	130.5	130.5	122.0	122.0	122.0
Miles Unpaved Streets	0	0.25	0.25	0.25	0.25	0.25	0.25	0.3	0.3	0.3
Street Lights	3,753	3,468	3,454	3,454	3479	3479	3443	3,441	3,438	3,438
Water & Sewer										
Miles Primary Water Mains	358	344	334	324 *	281	264	249	233	231	226
Miles Primary Sewer Mains	247	235	229	223 *	211	201	191	186	184	179
Miles Reclaimed Water Lines	81	68	67	65 *	58	47	42	32	29	27
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	6	8	8	8	8	8	8	8
Shuffleboard Courts	20	20	20	20	20	20	20	20	20	20
Recreation Centers	2	2	2	3	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	8	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	3	0	0	0	0	0	0	0
Pickleball Courts	6	6	6	0	0	0	0	0	0	0

* Revised reporting to correct miles.

Source: City of DeLand Departments

**SCHEDULE 33
CITY OF DELAND, FLORIDA
GENERAL EMPLOYEES' PENSION
REVENUES BY SOURCE AND EXPENSES BY TYPE
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2022**

Revenues by Source				
Fiscal Year	Employee Contributions	Employer Contributions	Investment Income	Total
2022	\$ 75,338	\$ 656,370	\$ (4,560,305)	\$ (3,828,597)
2021	79,517	603,731	5,189,946	5,873,194
2020	98,183	646,846	2,231,456	2,976,485
2019	108,158	619,990	678,552	1,406,700
2018	123,455	626,403	2,355,834	3,105,692
2017	139,754	665,870	3,089,508	3,895,132
2016	147,864	633,943	2,271,104	3,052,911
2015	163,219	608,582	458,818	1,230,619
2014	171,079	676,540	2,078,490	2,926,109
2013	176,820	918,821	2,789,678	3,885,319

Expenses by Type				
Fiscal Year	Benefits	Refunds	Administrative Expenses	Total
2022	\$ 2,332,913	\$ 396,556	\$ 27,119	\$ 2,756,588
2021	2,295,314	1,749	50,050	2,347,113
2020	2,179,984	412,745	39,625	2,632,354
2019	2,035,492	644,276	50,301	2,730,069
2018	1,962,490	310,156	36,887	2,309,533
2017	1,873,688	328,536	44,155	2,246,379
2016	2,353,562	213,509	36,804	2,603,875
2015	2,190,073	5,013	31,250	2,226,336
2014	1,498,197	348,475	39,287	1,885,959
2013	1,423,064	379,412	27,971	1,830,447

Source: City of DeLand Finance Department

**SCHEDULE 34
CITY OF DELAND, FLORIDA
MUNICIPAL POLICE OFFICERS' RETIREMENT TRUST
REVENUES BY SOURCE AND EXPENSES BY TYPE
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2022**

Revenues by Source					
Fiscal Year	Employee Contributions	Employer Contributions	State Contributions	Investment Income	Total
2022	\$ 393,800	\$ 1,101,132	\$ 351,046	\$ (6,920,187)	\$ (5,074,209)
2021	321,092	1,069,461	312,499	6,767,928	8,470,980
2020	307,888	1,063,055	293,656	3,064,015	4,728,614
2019	319,772	1,134,320	278,528	1,319,602	3,052,222
2018	289,045	1,064,184	252,492	2,560,887	4,166,608
2017	240,502	1,006,060	217,535	2,722,829	4,186,926
2016	230,475	981,365	212,226	2,248,723	3,672,789
2015	222,582	920,335	180,302	(103,002)	1,220,217
2014	209,027	1,061,626	167,254	2,079,946	3,517,853
2013	210,013	929,933	167,056	2,341,384	3,648,386

Expenses by Type				
Fiscal Year	Benefits	Refunds	Administrative Services	Total
2022	\$ 1,788,849	\$ 171,838	\$ 112,850	\$ 2,073,537
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

Source: City of DeLand Finance Department

**SCHEDULE 35
CITY OF DELAND, FLORIDA
MUNICIPAL FIREFIGHTERS' RETIREMENT TRUST
REVENUES BY SOURCE AND EXPENSES BY TYPE
LAST TEN FISCAL YEARS
SEPTEMBER 30, 2022**

Revenues by Source					
Fiscal Year	Employee Contributions	Employer Contributions	State Contributions	Investment Income	Total
2022	\$ 216,317	\$ 1,710,116	\$ 250,847	\$ (3,398,742)	\$ (1,221,462)
2021	174,337	1,626,948	211,159	3,612,703	5,625,147
2020	169,110	1,050,131	192,072	1,030,348	2,441,661
2019	173,401	981,571	183,517	441,342	1,779,831
2018	130,263	838,197	182,754	1,180,920	2,332,134
2017	121,179	828,703	170,857	1,546,166	2,666,905
2016	117,490	664,829	186,330	842,453	1,811,102
2015	112,343	652,166	185,435	(12,463)	937,481
2014	107,978	685,846	185,269	871,006	1,850,099
2013	99,038	603,793	180,246	1,155,700	2,038,777

Expenses by Type				
Fiscal Year	Benefits	Refunds	Administrative Expenses	Total
2022	\$ 896,917	\$ 402	\$ 10,395	\$ 907,714
2021	864,896	95,678	32,966	993,540
2020	836,810	9,494	51,510	897,814
2019	804,172	-	9,126	813,298
2018	798,769	26,615	34,597	859,981
2017	704,671	122,849	36,740	864,260
2016	690,259	206	33,896	724,361
2015	697,798	-	30,835	728,633
2014	624,429	63	33,219	657,711
2013	515,604	4,021	26,061	545,686

Source: City of DeLand Finance Department

**SCHEDULE 36
CITY OF DELAND, FLORIDA
OTHER POST EMPLOYMENT BENEFITS (OPEB)
STATISTICAL INFORMATION
CURRENT FISCAL YEAR
SEPTEMBER 30, 2022**

Participant Data

Census Date September 2022

Participants

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

Average Ages

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

Average Service

Active Employees

Source: Based on 10/1/2022 OPEB Actuarial Valuation Report.

**CITY OF DELAND, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

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	\$ 231,931
Total US Federal Environmental Protection Agency			<u>231,931</u>
<u>U.S. Department of Health and Human Services</u>			
Passed through State of Florida Department of Health Fluoride and Equipment	93.366	COHCC	39,437
Total US Dept of Health and Human Services			<u>39,437</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	66,500
Community Development Block Grant 2021	14.218	CDBG 2021	89,410
Community Development Block Grant 2022	14.218	CDBG 2022	35,697
Total U.S. Department of Housing and Urban Development / CDBG - Entitlement Grants Cluster			<u>191,607</u>
<u>US Department of Justice</u>			
Direct Programs:			
Edward Byrne Memorial Justice Assistance Grant	16.738	15PBJA-21-GG-01374-JAGX	11,515
Bulletproof Vest Partnership	16.607	2021	5,277
Passed-through State of Florida Office of the Attorney General Victims of Crime Act 2022 - Victims Assistance Program	16.575	DEP-00626	57,838
Total U.S. Department of Justice			<u>74,630</u>
<u>U.S. Office of National Drug Control Policy</u>			
Passed through County of Volusia Sherriff's Office High Intensity Drug Trafficking Area	95.001	G22CF0003A	15,939
Total U.S. Office of National Drug Control Policy			<u>15,939</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	4,108
COVID-19 - CARES ACT Airport Grant Agreement	20.106	3-12-0019-024-2020	657
Airport Wildlife Hazard Management Plan	20.106	3-12-0019-025-2021	40,292
Total U.S. Department of Transportation Federal Aviation Admin			<u>45,057</u>
<u>U.S. Department of Treasury</u>			
Direct Programs:			
COVID-19 - ARPA Coronavirus Local Fiscal Recovery Fund	21.027	1505-0271	3,480,766
Total US Department of Treasury			<u>3,480,766</u>
Total Federal Awards			<u><u>\$ 4,079,367</u></u>
STATE FINANCIAL ASSISTANCE			
<u>State of Florida Department of Transportation</u>			
Direct Programs:			
Design & Construct Fuel Farm	55.004	444880-1-94-01	\$ 19,345
Design & Construct Hangars	55.004	438416-1-94-01	22,937
Design of DeLand NW Industrial Park Access Road	55.039	443337-1-34-01	4,750
Construction of DeLand NW Industrial Park Access Road	55.039	443337-1-54-01	605,866
Total State of Florida Department of Transportation			<u>652,898</u>
<u>State of Florida Department of Environmental Protection</u>			
Passed through St. John's River Water Management District			
Reclaim Water Main Extension Phase 4A	37.052	35659	550,950
NW Reclaimed Water Ground Storage Tank & Pump Station	37.100	36356	1,055,007
Total State of Florida Department of Environmental Protection			<u>1,605,957</u>
Total State Awards			<u><u>\$ 2,258,855</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, 2022

(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, 2022, have been passed through to subrecipients.

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

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

(4) **Contingency:**

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

**CITY OF DELAND, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

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: \$677,657

Identification of major State programs:

<u>CSFA Number</u>	<u>Program Name</u>
37.052	Florida Springs Grant Program
37.100	Alternative Water Supply 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

Opinion on Each Major Federal Program and State Project

We have audited the City of DeLand, Florida's (the City) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget *Compliance Supplement*, and the requirements described in the Department of Financial Services *State Projects Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs and state projects for the year ended September 30, 2022. The City's major federal programs and state projects are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state projects for the year ended September 30, 2022.

Basis for Opinion on Each Major Federal Program and State Project

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

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

Responsibilities of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit.

Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and Chapter 10.550, Rules of the Auditor General, will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program and state project as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and Chapter 10.550, Rules of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

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

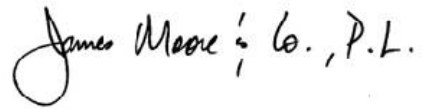
Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We identified certain deficiencies in internal control, as described in the accompanying schedule of findings and questioned costs, that we consider to be material weaknesses.

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

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

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

Daytona Beach, Florida
February 24, 2023

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

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of DeLand, Florida, (the City) as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated February 24, 2023.

Report on Internal Control over Financial Reporting

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

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

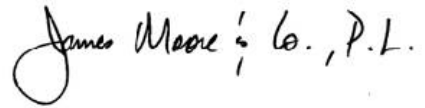
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

Report on Compliance and Other Matters

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

Purpose of this Report

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

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

Daytona Beach, Florida
February 24, 2023

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

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

Report on the Financial Statements

We have audited the financial statements of the City of DeLand, Florida (the City), as of and for the fiscal year ended September 30, 2022, and have issued our report thereon dated February 24, 2023.

Auditors' Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; Independent Auditors' Report on Compliance for Each Major Federal Program and State Project and Report on Internal Control over Compliance in Accordance with the Uniform Guidance and Chapter 10.550, Rules of the Auditor General; Schedule of Findings and Questioned Costs; and Independent Accountants' Examination Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports and schedule, which are dated February 24, 2023, 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. The following is a summary of prior year recommendations:

2021-001 Utility Billing Calculations—Corrective action taken.

2021-002 Payroll Timesheet Approval Process—Corrective action taken.

Official Title and Legal Authority

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

Financial Condition and Management

Sections 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the City has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and identification of the specific condition(s) met. In connection with our audit, we determined that the City did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

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

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

Special District Component Units

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

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

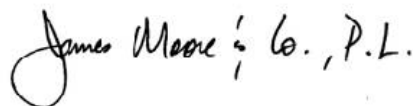
Additional Matters

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

Purpose of this Letter

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

Daytona Beach, Florida
February 24, 2023



INDEPENDENT ACCOUNTANTS' EXAMINATION REPORT

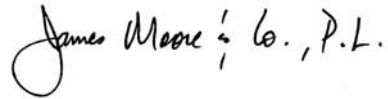
To the Honorable Mayor, City Commission, and City Manager,
City of DeLand, Florida

We have examined the City of DeLand, Florida's (the City) compliance with Section 218.415, Florida Statutes, *Local Government Investment Policies* (the Statute), for the year ended September 30, 2022. Management is responsible for the City's compliance with the Statute. Our responsibility is to obtain reasonable assurance by evaluate the City's compliance with the Statute and performing other procedures to obtain sufficient appropriate evidence to express an opinion that conveys the results of our evaluation based on our examination.

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

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

In our opinion, the City of DeLand, Florida complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2022.



Daytona Beach, Florida
February 24, 2023

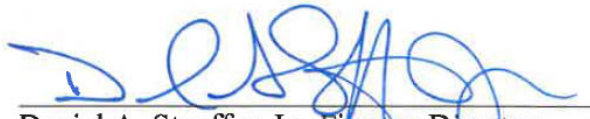


AFFIDAVIT

BEFORE ME, the undersigned authority, personally appeared, Daniel A. Stauffer, Jr., who being duly sworn, deposes and says on oath that:

1. I am the Chief Financial Officer of the City of DeLand which is a local governmental entity of the State of Florida;
2. The City of DeLand adopted Ordinance No. 2019-30 implementing an impact fee; and
3. To the best of my knowledge, the City of DeLand has complied and, as of the date of this Affidavit, remains in compliance with Section 163.31801, Florida Statutes.

FURTHER AFFIANT SAYETH NAUGHT.

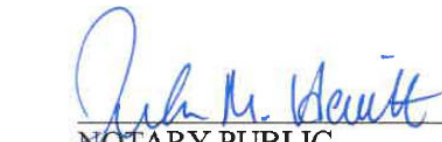

Daniel A. Stauffer, Jr., Finance Director

STATE OF FLORIDA

COUNTY OF VOLUSIA

SWORN TO AND SUBSCRIBED before me by means of ☒ physical presence or ☐ online notarization, this 23rd day of February, 2023 by Daniel A. Stauffer, Jr. as Finance Director for the City of DeLand, ☒ who is personally known to me or ☐ who has produced _____ as identification.




NOTARY PUBLIC
Print Name Julia M. Hewitt
My Commission Expires:
12/29/23

CITY OF DELAND
Request for Commission Action
March 20, 2023

SUBJECT: Resolution Approving FDOT Maintenance Agreement, DeLand Commons.

DEPARTMENT: Public Works

PREPARED BY: Ray Underwood, Public Works Director

ATTACHMENTS: Resolution, Landscape (Sidewalk) Agreement - FDOT - DeLand Commons, 35H9163-FDOT - DeLand Commons Exhibits

APPROVED BY: Michael Pleus, City Manager, March 16, 2023

SUMMARY/HIGHLIGHT:

Approval by the City Commission of a Resolution in order to enter into a Landscape Construction and Maintenance Memorandum of Agreement (MOA) with the Florida Department of Transportation (FDOT) is requested.

STRATEGIC PLAN FOCUS AREA/ACTION STEP:

High Value Government.

SUSTAINABILITY:

N/A

FISCAL IMPACT:

The City will pay the costs of maintenance of the improvements to be placed in the right of way by the developer with funds available within the current City budget using programmed personnel.

RECOMMENDATION:

City staff recommends that the City Commission approve the Landscape Construction and Maintenance MOA with the FDOT.

BACKGROUND/DISCUSSION:

This action relates to the DeLand Commons development and the installation and maintenance of landscaping and sidewalks within the right of way of State Road 15/600 (Woodland Boulevard) as part of the DeLand Commons development. In addition to landscaping work, the removal of sidewalk from a portion of the right of way and its replacement or connection to other City sidewalks located in the right of way was required by the City as part of the project approval. This is similar to what the City did at the Marriott hotel and is part of the City's overall maintenance of the downtown sidewalks and related amenities.

RESOLUTION NO. 2023-XXXX

A RESOLUTION OF THE CITY OF DELAND, FLORIDA PROVIDING FOR THE APPROVAL OF AND ENTERING INTO A LANDSCAPE CONSTRUCTION AND MAINTENANCE MEMORANDUM OF AGREEMENT WITH THE FLORIDA DEPARTMENT OF TRANSPORTATION TO INSTALL AND MAINTAIN LANDSCAPING AND SIDEWALKS WITHIN THE RIGHT OF WAY OF STATE ROAD 15/600 AS PART OF THE DELAND COMMONS DEVELOPMENT; PROVIDING FOR LEGISLATIVE FINDINGS AND INTENT; PROVIDING FOR IMPLEMENTING ADMINISTRATIVE ACTIONS AND POTENTIAL FUTURE ACTIONS; PROVIDING FOR A SAVINGS PROVISION; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the State of Florida Department of Transportation (FDOT) and the City of DeLand desire to collaborate to install and maintain landscaping and sidewalks within the right of way of State Road 15/600 as part of the DeLand Commons development; and

WHEREAS, the FDOT will agree to allow the landscaping and other work only under certain conditions necessary to protect the traveling public using said right of way; and

WHEREAS, Rule 14-40.003, *Florida Administrative Code*, requires the parties to enter into an agreement designating and setting forth the responsibilities of each party with regard to the subject landscaping and other work; and

WHEREAS, the FDOT and the City of DeLand desire to enter and to execute a Landscape Construction and Maintenance Memorandum of Agreement which relate to detailed plans prepared by the civil engineering firm of Madden, Moorhead & Stokes of Maitland, Florida.

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

Section 1. Legislative Findings And Intent.

(a). The above recitals (whereas clauses) are adopted by the City Commission of the City of DeLand and made a substantive part of this Resolution.

(b). The City of DeLand has complied with all requirements and procedures of Florida law in processing and advertising this Resolution.

Section 2. Authorization To Execute Landscape Construction and Maintenance Memorandum of Agreement.

The Mayor of the City of DeLand is hereby authorized to execute the Landscape Construction and Maintenance Memorandum of Agreement relating to the right of State Road 15/600 as part of the DeLand Commons development.

Section 3. Implementing administrative actions.

The City Manager, or designee, is hereby authorized and directed to implement the provisions of this Resolution by means of such administrative actions as may be deemed appropriate and to take any and all actions necessary to implement the provisions of this Resolution and the Landscape Construction and Maintenance Memorandum of Agreement approved herein.

Section 4. Savings; Liability.

(a). The prior actions of the City of DeLand relating to its relations and agreements with the FDOT, and all related activities, projects and programs including, but not limited to, those related to landscaping are hereby ratified and affirmed.

(b). By entering the Landscape Construction and Maintenance Memorandum of Agreement approved herein, neither the FDOT nor the City accept any liability and do not waive

any right, defense or remedy available under controlling law and expressly retains all protection of the FDOT and the City under the doctrine of sovereign immunity.

Section 5. Conflicts.

All resolutions or parts of resolutions in conflict with this Resolution are hereby repealed.

Section 6. Severability.

If any section, sentence, phrase, word or portion of this Resolution 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 Resolution not otherwise determined to be invalid, unlawful or unconstitutional.

Section 7. Effective Date.

This Resolution shall become effective immediately upon adoption.

PASSED AND DULY ADOPTED this__ day of _____, 2023.

Christopher M. Cloudman
Mayor - Commissioner

ATTEST:

Julie A. Hennessy, MMC, City Clerk - Auditor

APPROVED AS TO FORM AND LEGALITY:

Darren J. Elkind, City Attorney

**LANDSCAPE CONSTRUCTION
AND MAINTENANCE MEMORANDUM OF AGREEMENT**

THIS AGREEMENT, made and entered into this _____ day of _____, 2023, by and between the **STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION**, a component agency of the State of Florida, hereinafter called the “**DEPARTMENT**” and the City of DeLand, a municipal corporation duly enacted under the laws of the State of Florida, hereinafter called the “**LOCAL GOVERNMENT**.”

WITNESSETH

WHEREAS, the **DEPARTMENT** has jurisdiction over and maintains State Road 15/600 (US 17-92) as part of the State Highway System; and

WHEREAS, the **LOCAL GOVERNMENT** seeks to install and maintain certain landscaping within the right of way of State Road 15/600 as part of the DeLand Commons development; and

WHEREAS, the **LOCAL GOVERNMENT**, as part of said landscaping, seeks to remove or has removed sidewalk from a portion of said right of way and replace existing sidewalk or connect the remaining sidewalk to a **LOCAL GOVERNMENT** sidewalk located on said right of way; and

WHEREAS, the **DEPARTMENT** agrees to allow the landscaping only under certain conditions necessary to protect the traveling public using said right of way; and

WHEREAS, Rule 14-40.003, Florida Administrative Code, requires the parties to enter into an Agreement designating and setting forth the responsibilities of each party; and

WHEREAS, the **LOCAL GOVERNMENT**, by Resolution No. _____, dated _____, 2023, and attached hereto as Exhibit “A,” has authorized its officers to execute this **AGREEMENT** on its behalf.

NOW THEREFORE, for and in consideration of the mutual benefits to flow each to the other, the parties covenant and agree as follows:

1. The **LOCAL GOVERNMENT** hereby agrees to install or cause to be installed landscaping as specified in the Landscape Plan(s) included as Exhibit “B.” Such installation shall be in conformance with Florida Administrative Code Rule 14-40.003, as it may be amended from time to time, and the Florida Highway Landscape Guide, which is incorporated into Rule 14-40.003 by reference. The **LOCAL GOVERNMENT** shall not change or deviate from said plans(s) without written approval of the **DEPARTMENT**.
2. The **LOCAL GOVERNMENT** agrees to maintain the landscaping referenced above in accordance with the Landscape Maintenance Plan(s) included as Exhibit “C.” Additionally, the **LOCAL GOVERNMENT** agrees to maintain existing sidewalk that remains in the right of way, if any, within the area between the boundary line on either side of the abutting

property extending forward to the back of the curb, or if no curb exists, then the edge of the travel lane, and within the area connecting with the sidewalk as shown in Exhibit “B”, as well as any newly constructed pedestrian facilities depicted on Exhibits “B.” Said maintenance will be in accordance with Florida Administrative Code Rule 14-40.003 and the Florida Highway Landscape Guide, as they may be amended from time to time. The **LOCAL GOVERNMENT’s** responsibility for maintenance shall be consistent with the requirements of Florida Administrative Code Rule 14-40.003. The **LOCAL GOVERNMENT** also agrees to maintain the **LOCAL GOVERNMENT** sidewalk in conformance with generally accepted standards of sidewalk maintenance. The above-named functions to be performed by the **LOCAL GOVERNMENT** shall be subject to periodic inspections by the **DEPARTMENT**. The **LOCAL GOVERNMENT** shall not change or deviate from said plan(s) without written approval of the **DEPARTMENT**.

3. All landscape installation and all maintenance activities undertaken by the **LOCAL GOVERNMENT** shall be in accordance with the Maintenance of Traffic Plans(s) included as Exhibit “D” and Florida Administrative Code Rule 14-40.003.
4. If at any time after the **LOCAL GOVERNMENT** has assumed the landscaping installation or the maintenance responsibility above-mentioned, it shall come to the attention of the **DEPARTMENT** that the limits or a part thereof is not properly installed or maintained pursuant to the terms of this **AGREEMENT**, the District Secretary or his designee may issue a written notice that a deficiency or deficiencies exist(s), by sending a certified letter to the **LOCAL GOVERNMENT** to place said **LOCAL GOVERNMENT** on notice thereof. The certified letter shall be sent to the City Manager. Thereafter the **LOCAL GOVERNMENT** shall have a period of thirty (30) calendar days within which to correct the cited deficiencies. If said deficiencies are not corrected within this time period, the **DEPARTMENT** may at its option, proceed as follows:
 - (a) If installation is not completed in accordance with the plans in paragraph 1, the **DEPARTMENT** may complete the installation, with **DEPARTMENT** or Contractor’s personnel, and invoice the **LOCAL GOVERNMENT** for expenses incurred.
 - (b) If installation has been properly completed or if the **DEPARTMENT** elects not to complete the installation under (a) above, and maintenance by the **LOCAL GOVERNMENT** is not in compliance with paragraphs 2 or 3, the **DEPARTMENT** may take action to maintain the landscaping or existing sidewalk or a part thereof, with **DEPARTMENT** or Contractor’s personnel and invoice the **LOCAL GOVERNMENT** for expenses incurred, or
 - (c) The **DEPARTMENT** may terminate the **AGREEMENT**, in which case the **LOCAL GOVERNMENT** shall at its own expense and within sixty (60) days after written notice by the **DEPARTMENT**, remove all of the landscaping that the **DEPARTMENT** directs be removed and return the right-of-way to its original condition. The **LOCAL GOVERNMENT** will own such materials as it removes and the **DEPARTMENT** shall own any materials remaining. The **DEPARTMENT**

may, in its discretion, remove, relocate or adjust the landscaping materials, with the **LOCAL GOVERNMENT** being responsible for the cost of any removal.

Upon **DEPARTMENT** action under one of the above options and upon direction of the **DEPARTMENT**, the **LOCAL GOVERNMENT** shall cease installation and maintenance activities under this **AGREEMENT**.

5. It is understood between the parties hereto that the landscaping covered by this **AGREEMENT** may be removed, relocated or adjusted by the **DEPARTMENT** at any time in the future as determined to be necessary by the **DEPARTMENT** in order that the state road be widened, altered or otherwise changed which activities may include, but are not limited to, emergency or routine maintenance which may impact the landscaping. The **LOCAL GOVERNMENT** shall be given sixty (60) calendar days notice to remove said landscaping/hardscape after which time the **DEPARTMENT** may remove the same, with the **LOCAL GOVERNMENT** being responsible for the cost of removal.
6. The **LOCAL GOVERNMENT** may utilize its employees or third parties to accomplish its obligations under paragraphs 1, 2 or 3; however, the **LOCAL GOVERNMENT** remains responsible for proper performance under this **AGREEMENT** and shall take all steps necessary to ensure that its employees or third parties perform as required under this **AGREEMENT**.
7. The **LOCAL GOVERNMENT** agrees to include the following indemnification in all contracts with contractors, subcontractors, consultants, and subconsultants, who perform work in connection with this Agreement:

“The contractor/subcontractor/consultant/subconsultant shall indemnify, defend, save and hold harmless the State of Florida, Department of Transportation and all of its officers, agents or employees from all suits, actions, claims, demands, liability of any nature whatsoever arising out of, because of, or due to any negligent act or occurrence of omission or commission of the contractor/subcontractor/consultant/subconsultant, its officers, agents or employees.”
8. The term of this **AGREEMENT** commences upon execution. The **LOCAL GOVERNMENT** shall notify or cause the Department’s Maintenance Engineer or his designee to be notified a minimum of 48 hours, excluding Saturday, Sunday, and legal holidays, prior to starting work in the right-of-way, unless said Engineer or his designee waives this period in writing. When the Department through said Engineer or his designee issues a Notice to Proceed, the **LOCAL GOVERNMENT** may proceed with the project.
9. **LEGAL REQUIREMENTS.** This Agreement is executed and entered into in the State of Florida and will be construed, performed, and enforced in all respects in strict conformity with local, state, and federal laws, rules, and regulations.
 - (a) If any term or provision of the Agreement is found to be illegal or unenforceable, the remainder of the Agreement will remain in full force and effect and such term or provision will be deemed stricken.

- (b) The **LOCAL GOVERNMENT** shall allow public access to all documents, papers, letters, or other material subject to the provisions of Chapter 119, Florida Statutes, and made or received by the **LOCAL GOVERNMENT** in conjunction with this Agreement. Failure by the **LOCAL GOVERNMENT** to grant such public access shall be grounds for immediate unilateral cancellation of this Agreement by the **DEPARTMENT**.
 - (c) The **LOCAL GOVERNMENT** and the **DEPARTMENT** agree that the **LOCAL GOVERNMENT**, its employees, contractors, subcontractors, consultants, and sub consultants are not agents of the **DEPARTMENT** as a result of this Agreement.
 - (d) The **LOCAL GOVERNMENT** shall not cause any liens or encumbrances to attach to any portion of the **DEPARTMENT** right-of-way.
 - (e) Nothing herein shall be construed as a waiver of either party's sovereign immunity.
 - (f) **LOCAL GOVERNMENT**:
 - i. shall utilize the U.S. Department of Homeland Security's E-Verify system to verify the employment eligibility of all new employees hired by the **LOCAL GOVERNMENT** during the term of the contract; and
 - ii. shall expressly require any subcontractors performing work or providing services pursuant to the state contract to likewise utilize the U.S. Department of Homeland Security's E-Verify system to verify the employment eligibility of all new employees hired by the subcontractor during the contract term.
10. This writing embodies the entire **AGREEMENT** and understanding between the parties hereto and there are no other **AGREEMENTS** and understanding, oral or written, with reference to the subject matter hereof that are not merged herein and superseded hereby.
 11. This **AGREEMENT** may not be assigned or transferred by the **LOCAL GOVERNMENT** in whole or part without the consent of the **DEPARTMENT**.
 12. This **AGREEMENT** shall be governed by and construed in accordance with the laws of the State of Florida. In the event of a conflict between any portion of the **AGREEMENT** and Florida law, the laws of Florida shall prevail.
 13. Public Entity Crime - A person or affiliate who has been placed on the convicted vendor list following a conviction for a public entity crime may not submit a bid on a contract to provide any goods or services to a public entity, may not submit a bid on a contract with a public entity for the construction or repair of a public building or public work, may not submit bids on leases of real property to a public entity, may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with any public entity, and may not transact business with any public entity in excess of the threshold amount provided in Section 287.017, Florida Statutes, for CATEGORY TWO for a period of 36 months from the date of being placed on the convicted vendor list.
 14. Anti-Discrimination - An entity or affiliate who has been placed on the discriminatory vendor list may not submit a bid on a contract to provide any goods or services to a public entity, may not submit a bid on a contract with a public entity for the construction or repair of a public building or public work, may not submit bids on leases of real property to a

public entity, may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with any public entity, and may not transact business with any public entity.

15. The Parties agree to comply with s.20.055(5), Florida Statutes, and to incorporate in all subcontracts the obligation to comply with s.20.055(5), Florida Statutes.

IN WITNESS WHEREOF, the parties hereto have caused these presents to be executed the day and year first above written.

**City of DeLand
(LOCAL GOVERNMENT)**

By: _____

Printed Name & Title

Attest: _____ (SEAL)
Julie Hennessy, City Clerk

Legal Approval _____

**STATE OF FLORIDA
DEPARTMENT OF TRANSPORTATION**

By: _____
Ron J. Meade, P.E., District Maintenance Engineer

Attest: _____
Victor A. LoPiccolo, Maintenance Project Manager

Legal Approval _____



OVERALL SITE PLAN
FOR
DELAND COMMONS
CITY OF DELAND
FLORIDA

DELAND COMMONS PARTNERS, LTD.
200 EAST CANTON AVENUE, SUITE 101
WINTER PARK, FL 32789
(407) 741-8500



3	01/13/23	REVISED BICYCLE PARKING CALCULATION
4		
5		
6		
7		
8		
9		
10		
11		
	DATE	REVISIONS

_____ 18029
E: _____ 06/17/2022
LE: _____ 1"=50'
DESIGNED BY: _____ PAB
DRAWN BY: _____ PAB
APPROVED BY: _____ WHZ

C100

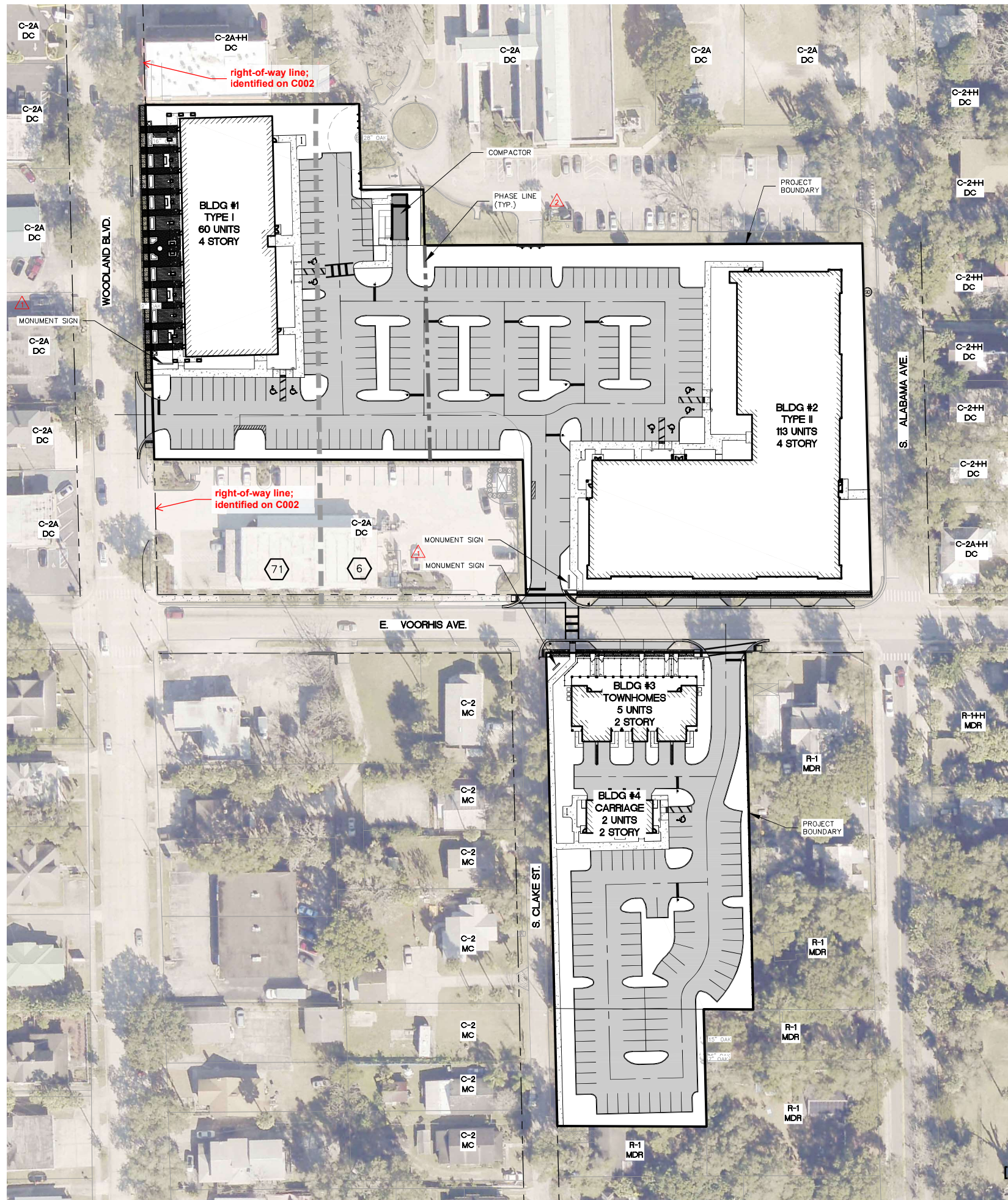
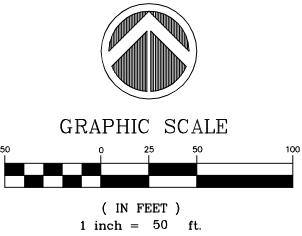


EXHIBIT B



LEGEND

TC ← EXISTING ZONING
TCD ← EXISTING FUTURE LAND USE

PAVEMENT LEGEND:

	ASPHALT PAVEMENT
--	------------------

SOILS LEGEND		
 SOILS LINE		
SOIL NUMBER	SOIL NAME	HYDROLOGIC GROUP
	ASTATULA—URBAN LAND COMPLEX, 0 TO 8 PERCENT SLOPES	A
	URBAN LAND, 0 TO 2 PERCENT SLOPES	N/A

SOURCE: USGS SOILS SURVEY, NATURAL RESOURCE CONSERVATION SERVICE – VOLUSIA COUNTY, FLORIDA 2022

WATER SERVICE DEMANDS						
LAND USE	UNIT	GPD/UNIT	# UNITS	ADD (GPD)	ADD (GPM)	MDD (GPM)
MULTI-FAMILY RESIDENTIAL	DWELLING UNIT	350	180	63,000	43.75	87.50

SEWER SERVICE DEMANDS							
LAND USE	UNIT	GPD/UNIT	# UNITS	ADD (GPD)	ADD (GPM)	MOD (GPM)	PHF (GPM)
MULTI-FAMILY RESIDENTIAL	DWELLING UNIT	300	180	54,000	37.50	75.00	150.00

TRAFFIC GENERATION								
ITU CODE	LAND USE	# UNITS	DAILY		PM PEAK HOUR			
			RATE	TRIPS	RATE	TOTAL	ENTER	EXIT
221	MULTI-FAMILY RESIDENTIAL	180	7.42	1,336	0.53	95	60	35

SITE DATA:

- | | | |
|-----|---|--|
| 1. | TOTAL PROPERTY AREA: | 5.36 ACRES |
| 2. | PARCEL ID'S: | 701601110027, 701601110028, 7016190001
701619000120, 701619000130, 7016190001
701619000080, 701619000090, 7016190001
701619000110, 701612000010, 7016120001
701601140040, 701601140030, 7016120001 |
| 3. | JURISDICTION: | CITY OF DELAND |
| 4. | EXISTING FUTURE LAND USE: | DOWNTOWN COMMERCIAL |
| 5. | EXISTING ZONING: | C-2A (DOWNTOWN COMMERCIAL DISTRICT) |
| 6. | BUFFER REQUIREMENTS: | NONE |
| 7. | PROPOSED USE: | MULTI-FAMILY |
| 8. | TOTAL DWELLING UNITS (DU): | 180 UNITS |
| 9. | OPEN SPACE
REQUIRED
PROVIDED | NONE
1.50 AC. (27.99%) |
| 10. | MAX. IMPERVIOUS SURFACE RATIO
REQUIRED
PROVIDED | NONE
72.01% |
| 11. | IMPERVIOUS AREA:
TOTAL BUILDINGS:
TOTAL SIDEWALK, PAVEMENT, MISC. CONCRETE: | 1.37 AC (25.56%)
2.49 AC (46.45%) |
| | TOTAL IMPERVIOUS AREA: | 3.86 AC (72.01%) |
| | TOTAL PERVIOUS AREA: | 1.50 AC (27.99%) |
| | TOTAL AREA: | 5.36 AC (100.00%) |
| 12. | MAX. BUILDING HEIGHT | 80 FT |
| 13. | BUILDING SETBACKS: | NONE |

14. PARKING:
- A) REQUIRED:
- APARTMENTS:
- | | |
|-------------------------------------|-------------------|
| STUDIO = 1 SPACE/UNIT X 28 UNITS = | 28 SPACES |
| 1 BEDROOM = 1.5 SPACES/UNIT X 128 = | 192 SPACES |
| 2 BEDROOMS = 2 SPACES/UNIT X 17 = | 34 SPACES |
| VISITOR PARKING = 0.5 SPACES/UNIT = | 88 SPACES |
| SUBTOTAL = | 342 SPACES |
- CARRIAGE HOMES:
- | | |
|----------------------------------|-----------------|
| 2 BEDROOMS = 2 SPACES/UNIT X 2 = | 4 SPACES |
| SUBTOTAL = | 4 SPACES |
- TOWNHOMES:
- | | |
|----------------------------------|-------------------|
| 3 BEDROOMS = 2 SPACES/UNIT X 5 = | 10 SPACES |
| SUBTOTAL = | 10 SPACES |
| TOTAL = | 356 SPACES |
- B) PROVIDED:
- APARTMENTS:
- | | |
|--------------------------------|-------------------|
| REGULAR (9'x19'*) = | 177 SPACES |
| REGULAR (9'x20') = | 51 SPACES |
| ACCESSIBLE (12'x20') = | 9 SPACES |
| PARALLEL (ON-SITE, 8.5'x20') = | 4 SPACES |
| SUBTOTAL = | 241 SPACES |

*19' DEPTH TOTAL, 17' PAVED W/2' NON-PAVED OVERHANG,
OVERHANG IS NOT PART OF A LANDSCAPE AREA

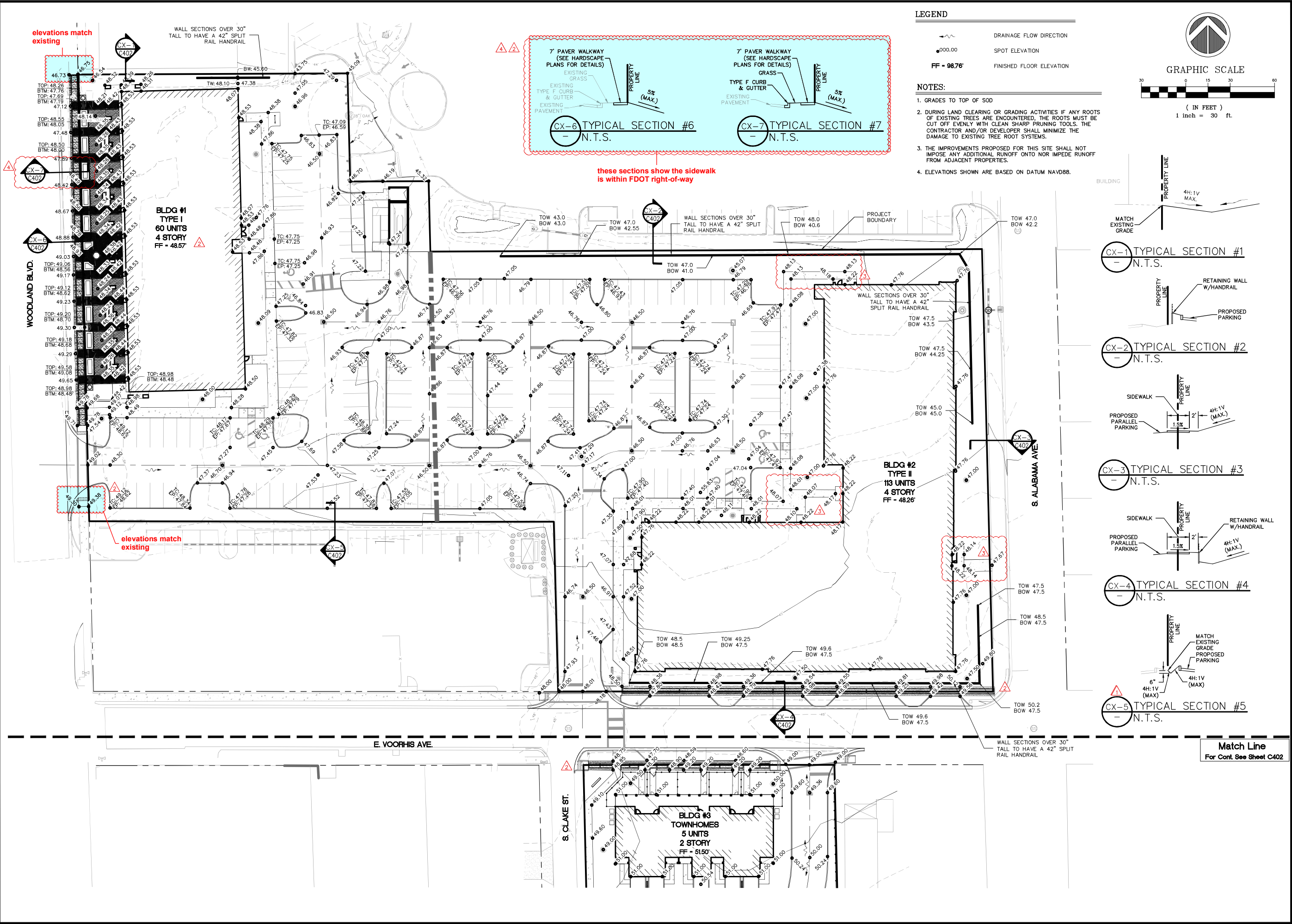
- | | | | |
|--------------------|---|-----|--------|
| CARRIAGE HOMES: | | | |
| GARAGE (10'x20') | = | 5 | SPACES |
| SUBTOTAL | = | 5 | SPACES |
| TOWNHOMES: | | | |
| GARAGE (10'x20') | = | 5 | SPACES |
| DRIVEWAY (10'x20') | = | 5 | SPACES |
| SUBTOTAL | = | 10 | SPACES |
| TOTAL | = | 256 | SPACES |

OFF-SITE PARALLEL (8.5'x20')** = 10 SPACES

2 **NOT INCLUDED IN OVERALL PROVIDED PARKING COUNT

15. BICYCLE PARKING:
- A) REQUIRED:
- | | |
|------------------------------------|-----------|
| 1/EVERY 4 DWELLING UNITS = 180/4 = | 45 SPACES |
| TOTAL = | 45 SPACES |
- B) PROVIDED:
- | | |
|--------------------------|-----------|
| EXTERIOR RACKS = | 14 SPACES |
| INTERIOR STORAGE ROOMS = | 62 SPACES |
| TOTAL = | 76 SPACES |
- C) INTERIOR STORAGE ROOMS NOT COUNTED = 46 SPACES

16. SITE TO BE DEVELOPED IN ONE PHASE, BUILDINGS MAY BE SEQUENCED.
17. PER FEMA FIRM PANEL NO. 12127C0470H, DATED FEBRUARY 19, 2014, THE ENTIRE SITE AREA WITHIN FLOOD ZONE "X" (LEAS TO BE DETERMINED TO BE OUTSIDE THE 0.2% ANNUAL CHANCE FLOODPLAIN).
18. WATER, RECLAIM, AND SEWER ARE TO BE PROVIDED BY THE CITY OF DELAND.
19. ALL UTILITY LINES TO MEET CITY OF DELAND SPECIFICATIONS AND STORM SYSTEM TO MEET ALL APPLICABLE CITY OF DELAND AND ST. JOHNS RIVER WATER MANAGEMENT DISTRICT SPECIFICATIONS.
20. IRRIGATION ON SITE TO BE PROVIDED BY WELLS.
21. THE SITE IS NOT LOCATED WITHIN A WELL FIELD PROTECTION ZONE.
22. THE SITE IS NOT LOCATED WITHIN AN AQUIFER RECHARGE AREA.



MADDEN
MOORHEAD & STOKES, LLC
CIVIL ENGINEERS
431 E. Horatio Avenue
Suite 260
Maitland, Florida 32751
(407) 629-8330

GRADING PLAN
FOR
DELAND COMMONS
CITY OF DELAND, FLORIDA

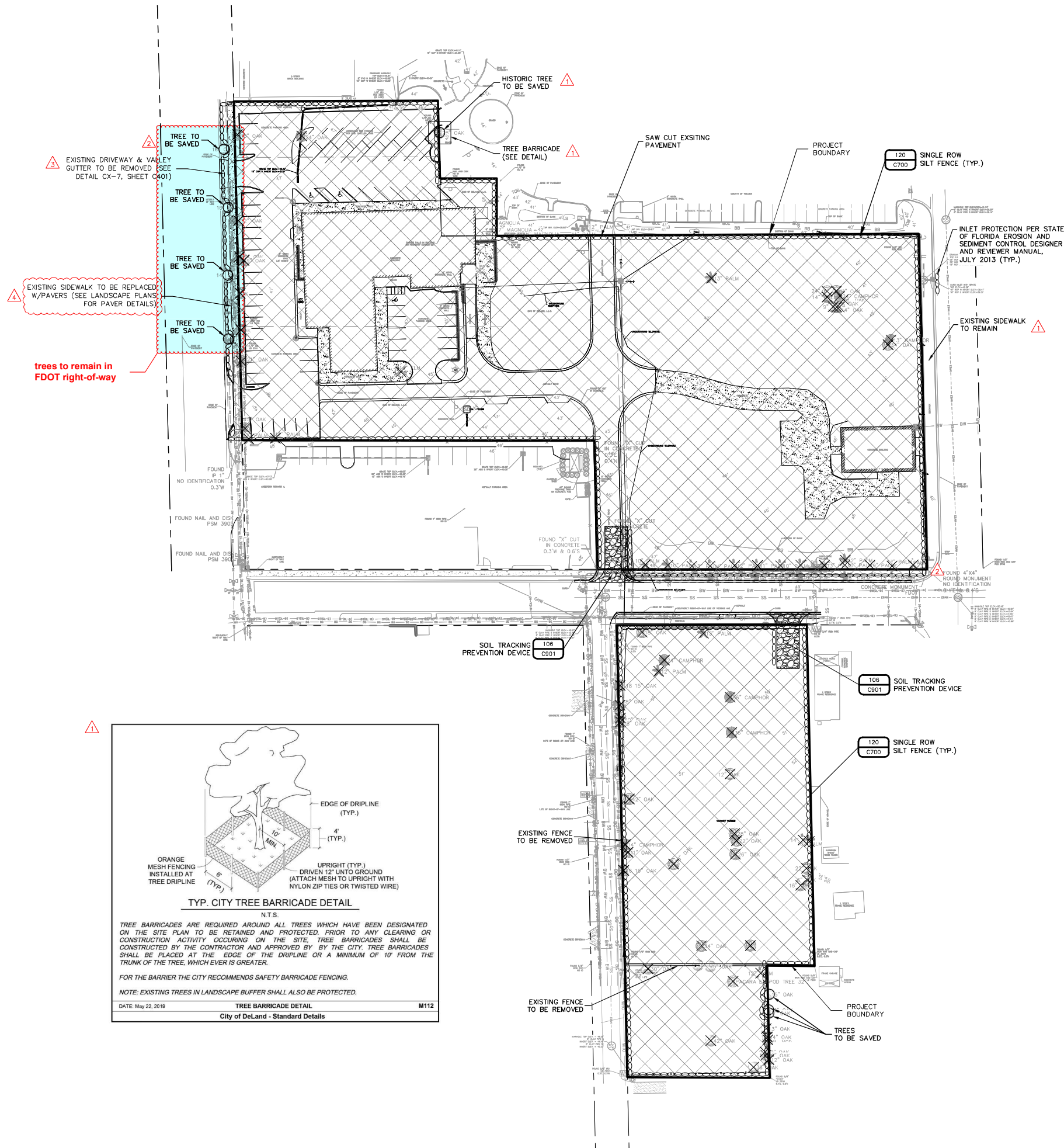
DELAND COMMONS PARTNERS, LTD.
200 EAST CANTON AVENUE, SUITE 101
WINTER PARK, FL 32789
(407) 741-6500

ENGINEER
WILLIAM HENRY ZEH
FLORIDA
No. 81427
February 2, 2023
CITY OF DELAND
PROJECT NO. 18029
CERTIFICATE OF AUTHORIZATION NO. CA-0037723

NO.	DATE	REVISIONS
1	08/19/22	REVISED PER O.C.
2	11/17/22	REVISED PER CITY COMMENTS & O.C. REVIEW
3	12/06/22	REVISED PER CITY COMMENTS
4	01/27/23	REVISED PER CITY COMMENTS
5	01/27/23	REVISED PER CITY COMMENTS
6	01/27/23	REVISED PER CITY COMMENTS
7	01/27/23	REVISED PER CITY COMMENTS
8	01/27/23	REVISED PER CITY COMMENTS
9	01/27/23	REVISED PER CITY COMMENTS
10	01/27/23	REVISED PER CITY COMMENTS
11	01/27/23	REVISED PER CITY COMMENTS

JOB # 18029
DATE: 06/17/2022
SCALE: 1"=30'
DESIGNED BY: PAB
DRAWN BY: PAB
APPROVED BY: WHZ

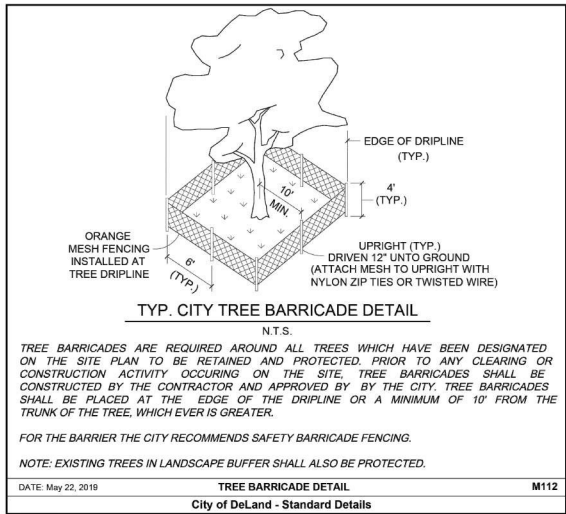
C401



EXISTING DRIVEWAY & VALLEY GUTTER TO BE REMOVED (SEE DETAIL CX-7, SHEET C401)

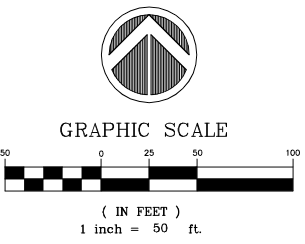
EXISTING SIDEWALK TO BE REPLACED W/PAVERS (SEE LANDSCAPE PLANS FOR PAVEMENT DETAILS)

trees to remain in FDOT right-of-way



DEMO LEGEND:

- AREA TO BE DEMOLISHED
- FENCE TO BE REMOVED
- CURB TO BE REMOVED
- TREE TO BE REMOVED
- TREE TO BE SAVED



DEMOLITION NOTES:

- THE SITE SHALL BE VISUALLY INSPECTED BY THE CONTRACTOR, PRIOR TO COMMENCEMENT OF THE WORK, TO DETERMINE THE FULL SCOPE OF WORK INVOLVED AND ITS RELATION TO ANY OTHER WORK IN THE AREA, PRIOR TO THE COMMENCEMENT OF ANY WORK, INCLUDING POSSIBLE INTERFERENCE FROM OTHER SIDE ACTIVITIES.
- ALL ACTIONS REQUIRED BY LAW SHALL BE ACCOMPLISHED PRIOR TO PERMITTING AND ALL PERMITS REQUIRED BY LAW SHALL BE ACQUIRED, AT THE EXPENSE OF THE CONTRACTOR, PRIOR TO DEMOLITION. ALL PERMITS SHALL BE PROMINENTLY POSTED OR DISPLAYED DURING THE DEMOLITION PROCESS.
- THE CONTRACTOR SHALL BE RESPONSIBLE FOR THE REMOVAL OF ANY AND ALL DEBRIS FROM THE JOB SITE DURING AND AFTER THE PERFORMANCE OF THE WORK. DEBRIS REMOVAL IS DEFINED AS THE REMOVAL, FROM A DEMOLITION SITE, OF DEBRIS RESULTING DIRECTLY FROM THE DEMOLITION. SUCH DEBRIS MAY CONSIST, BUT NOT BE LIMITED TO, PILES OF TRASH, BOARDS, SHINGLES, FALLEN TREES, WOODPILES, ETC. THE CHARGE FOR REMOVING SUCH DEBRIS SHALL INCLUDE ALL EXPENSES ASSOCIATED WITH ITS REMOVAL.
- ALL MATERIALS DEEMED NON-HAZARDOUS SHALL BE TRANSPORTED AND DISPOSED OF BY THE CONTRACTOR AT AN APPROVED LANDFILL FACILITY.
- THE CONTRACTOR SHALL ASSURE THAT ALL UTILITIES HAVE BEEN DISCONNECTED AND ALL UTILITY LINES ARE REMOVED FROM THE PROPERTY, IF APPLICABLE, PRIOR TO COMMENCEMENT OF ANY WORK.
- THE CONTRACTOR SHALL PROVIDE FLAGMAN'S TRAFFIC CONTROL AND SAFETY AT ANY TIME THE DEMOLITION REQUIRES THE BLOCKING OF ANY ROAD OR HIGHWAY FOR ANY LENGTH OF TIME. THIS SHALL INCLUDE THE LOADING AND UNLOADING OF HEAVY EQUIPMENT. A COUNTY OR STATE R/W USE PERMIT IS REQUIRED FOR ANY WORK, INCLUDING EQUIPMENT CIRCULATION, ETC. WITHIN THE APPROPRIATE JURISDICTIONAL AREAS.
- SALVAGING OF ANY PROPERTY SHALL BE THE PRIVILEGE OF THE CONTRACTOR; HOWEVER NO PERSON OR PERSONS OTHER THAN THE CONTRACTOR MAY SALVAGE ANY PROPERTY WHILE DEMOLITION IS IN PROCESS.
- THE CONTRACTOR SHALL ASSUME ANY AND ALL LIABILITY FOR PERSONS AND PROPERTY DIRECTLY ON THE DEMOLITION SITE DURING THE DEMOLITION PROCESS.
- ANY KNOWN WATER WELL LOCATED ON THE PROPERTY SHALL BE HANDLED BY ALL APPLICABLE CODES AND REGULATIONS.
- THE CONTRACTOR SHALL FILL THE PROPERTY WITH CLEAN FILL DIRT IN ORDER TO MAINTAIN A LEVELED AND GRADED APPEARANCE. THE COST FOR FILL DIRT SHALL INCLUDE ALL COSTS ASSOCIATED WITH PROVIDING THE FILL DIRT.
- ALL FILL DIRT REMAINING AFTER DEMOLITION SHALL BE LEFT ON SITE FOR FINAL DISPOSITION.
- THE CONTRACTOR SHALL LOCATE, DRAIN AND CRUSH IN PLACE ANY SEPTIC TANK(S) ON SITE. THE SEPTIC TANK DEBRIS SHALL BE COMPLETELY REMOVED. SEPTIC TANK(S) REMOVAL SHALL INCLUDE PUMPING OF DRAIN FIELD. THIS SHALL BE ACCOMPLISHED IN ACCORDANCE WITH ALL APPLICABLE STATE AND LOCAL REGULATIONS, CODES AND ORDINANCES.
- THE CONTRACTOR SHALL ENSURE THAT NO RUBBLE IS BURIED ON SITE.
- ALL STRUCTURES SHALL BE DEMOLISHED USING THE "WET METHOD" WITHOUT EXCEPTION. IT IS THE CONTRACTOR'S RESPONSIBILITY TO OBTAIN AND/OR FURNISH THE NECESSARY WATER TO ACCOMPLISH THIS REQUIREMENT.
- THE BOARDING UP OF STRUCTURES SHALL CONSIST OF THE BOARDING OF DOORS, WINDOWS AND ANY OTHER ENTRANCE/EGRESS POINT(S) INCLUDING, BUT NOT LIMITED TO, GARAGE DOOR OPENINGS, SLIDING GLASS DOORS, ETC.
- THE BOARDING UP OF STRUCTURES SHALL BE ACCOMPLISHED BY AFFIXING THE PLYWOOD BOARDS, (CUT TO OPTIMUM SIZE) TO ALL AREAS AS SPECIFIED ABOVE, AND SHALL BE SCREWED INTO DOOR/ WINDOW FRAMES IN SUCH A MANNER AS TO PREVENT/ HINDER ENTRANCE TO THE STRUCTURE. EACH PLYWOOD BOARD (SHEET) SHALL BE AT LEAST (3) PLY, FOUR (4) FOOT BY EIGHT (8) FOOT AND ONE HALF (1/2) INCH THICK. THE BOARDING UP OF STRUCTURES SHALL TAKE PLACE IN ACCORDANCE WITH ALL STATE, COUNTY, AND LOCAL LAWS, REGULATIONS AND ORDINANCES.
- IT IS UNDERSTOOD THAT ACTIONS MAY BE TAKEN BY A PERSON OR PERSONS TO ACCESS THE STRUCTURE AFTER IT IS BOARDED UP. THE BOARDING UP OF STRUCTURES SHALL BE ACCOMPLISHED SO AS TO MAKE THIS POSSIBILITY AS DIFFICULT AS POSSIBLE. SHOULD A BOARDED UP AREA BE BREACHED, THE CONTRACTOR, UPON NOTIFICATION BY THE OWNER/ DEVELOPER, SHALL RETURN TO THE STRUCTURE AND AFFIX NEW BOARDS TO THE AREA OR AREAS AFFECTED. IF DEEMED NECESSARY OR PRUDENT BY THE CONTRACTOR, THE APPROPRIATE LAW ENFORCEMENT AGENCY SHALL BE NOTIFIED IN ORDER TO ASSURE THAT THE STRUCTURE IS NOT OCCUPIED PRIOR TO THE RE-BOARDING PROCESS.
- IF REQUESTED BY THE OWNER/ DEVELOPER, THE CONTRACTOR SHALL AFFIX, AT NO ADDITIONAL COST, "NO TRESPASSING" SIGNAGE TO THE BOARDED UP STRUCTURE SO AS TO ACHIEVE MAXIMUM VISIBILITY.
- THE LOCATION OF STRUCTURES, UTILITIES, ETC. ARE PROVIDED BY OTHERS. THE ENGINEER IS NOT RESPONSIBLE FOR ERRORS OR OMISSIONS RESULTING FROM INACCURACY OF THE INFORMATION OBTAINED. CONTRACTOR IS TO FIELD VERIFY LOCATIONS OF STRUCTURES, UTILITIES, ETC.
- ALL EXISTING UTILITY AND STRUCTURE LOCATIONS ARE BASED ON INFORMATION PROVIDED BY OTHERS. ADDITIONAL UTILITIES AND STRUCTURES MAY BE PRESENT. SHOULD UNCHARTED UTILITIES OR STRUCTURES BE ENCOUNTERED, THE CONTRACTOR SHALL NOTIFY THE ENGINEER AS SOON AS POSSIBLE FOR INSTRUCTIONS.
- CONTRACTOR SHALL REMOVE ONLY TREES MARKED FOR REMOVAL AND PROTECT TREES MARKED TO BE SAVED.

[illegible]

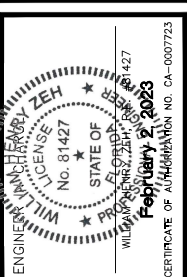
EXISTING SYMBOLS			
LINES			
	CENTER LINE		BUILDING LINE
	WIRE FENCE		CONTOURS
	CHAIN LINK FENCE		RAILROAD TRACKS
	WOOD FENCE		GAS MAIN
	GUARDRAIL		UNDERGROUND ELECTRIC
	EXISTING PLATS		UNDERGROUND TELEPHONE
	RETAINING WALL		OVERHEAD ELECTRIC
	RIGHT-OF-WAY LINE		OVERHEAD TELEPHONE
	SHORELINE		UNDERGROUND CABLE TELEVISION
	SWALE		EASEMENT
SANITARY			
	SANITARY SEWER LINE		FORCE MAIN
	CLEANOUT		MANHOLE
WATER & REUSE WATER			
	WATER MAIN DIP PIPE		WATER VALVE
	REUSE WATER MAIN		FIRE HYDRANT
	BACKFLOW PREVENTOR		WATER METER
STORM DRAIN			
	STORM SEWER		FDOT TYPE 1 INLET
	MANHOLE		FDOT TYPE 2 INLET
	MITERED END		FDOT TYPE 3 INLET
	STORM INLET		FDOT TYPE 4 INLET
	FDOT TYPE 6 INLET		FDOT TYPE 5 INLET
HIGHWAY & UTILITIES			
	BENCHMARK		GUY POLE
	RECOVERED 4x4 CM		WOOD UTILITY POLE
	SET 4x4 CM		CONCRETE UTILITY POLE
	SET IRON ROD		ELECTRIC MANHOLE
	RECOVERED IRON ROD		TELEPHONE MANHOLE
	CONCRETE		TELEPHONE RISER
	COUNTY ROADS		ELECTRIC BOX / TRANSFORMER
	INTERSTATE ROADS		WELL
	STATE ROADS		MONITORING WELL
	WOOD AND/OR METAL LIGHT POLE		DUMPSTER
	CONCRETE LIGHT POLE		RR CROSSING SIGN
	YARD LIGHT		RR CROSSING GATE
	MISCELLANEOUS SIGN		TRAFFIC SIGNAL POLE
	SECTION CORNER		SATELLITE DISH
	EDGE OF PAVEMENT W/O CURB		GUY WIRE
	EDGE OF PAVEMENT W/CURB		HANDICAP PARKING
			SPOT ELEVATION

PROPOSED SYMBOLS	
LINES	STORM DRAIN
PROPERTY LINE CONSERVATION SETBACK CENTER LINE CHAIN LINK FENCE CONTOUR EASEMENT FENCE GUARDRAIL LOT LINE RETAINING WALL RIGHT-OF-WAY LINE SETBACK LINE SHORELINE SWALE TREE LINE	100 LF 24 HDPE @ 0.20% 100 LINEAR FEET STORM PIPE 24" HIGH DENSITY POLYETHYLENE PIPE @ 0.20% UNDERDRAIN 6" HDPE PIPE DRAINAGE FLOW DIRECTION FDOT INLET TYPE 1 FDOT INLET TYPE 2 FDOT INLET TYPE 3 FDOT INLET TYPE 4 FDOT INLET TYPE 5 FDOT INLET TYPE 6 MANHOLE MITERED END SECTION SLOPE DIRECTION ARROW FOR POND SIDE SLOPE 000.00 SPOT ELEVATION STORM INLET
SANITARY	HIGHWAY & UTILITIES
100 LF SAN 8 PVC 0.40% 100 LINEAR FEET SANITARY 8" PVC PIPE @ 0.40% SLOPE CLEANOUT DOUBLE SANITARY SERVICE FORCE MAIN PVC PIPE MANHOLE	BOUND CORNER CONCRETE 520 COUNTY ROADS 711-001 C900 DETAIL REFERENCE DUMPSTER FF=98.76 TYPE A FINISHED FLOOR ELEVATION W/ FHA LOT TYPE GUY POLE HANDICAP PARKING 95 INTERSTATE ROADS LIGHT POLE SIGNS 16 15 21 22 SECTION CORNER 50 STATE ROADS SILT FENCE TRAFFIC FLOW PAVEMENT MARKING UTILITY POLE BLDG OR STRUCTURE TYPE F CURB & GUTTER MIAMI CURB VERTICAL CURB 901 24 CROSS SECTION DETAIL
WATER & REUSE WATER	
WATER MAIN PVC PIPE 11 1/2' BEND 22 1/2' BEND 45° BEND 90° BEND TEE CROSS CHECK VALVE DOUBLE DETECTOR CHECK VALVE DOUBLE WATER SERVICE GATE VALVE FIRE HYDRANT METER REDUCER BLOWOFF BACKFLOW PREVENTER SAMPLE POINT CLEANOUT RECLAIM WATER MAIN DOUBLE RECLAIM WATER SERVICE	



DELAND COMMONS PARTNERS, L.T.D.
200 EAST CANTOHL AVENUE, SUITE 101
WINTER PARK, FL 32789
(407) 741-6550

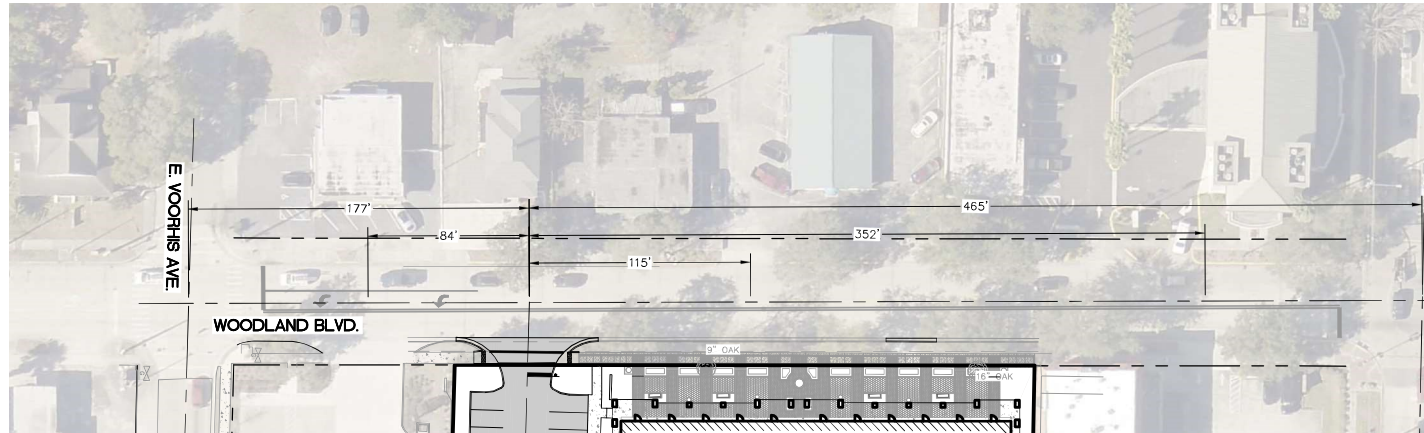
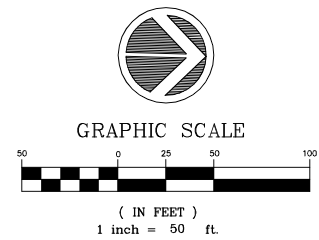
DELAND COMMONS PARTNERS, LTD.
200 EAST CANTON AVENUE, SUITE 101
WINTER PARK, FL 32789
(407) 741-8500



1		
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	DATE	REVISIONS

JOB # 18029
DATE: 06/17/2022
SCALE: N.T.S.
DESIGNED BY: PAB
DRAWN BY: PAB
APPROVED BY: WHZ

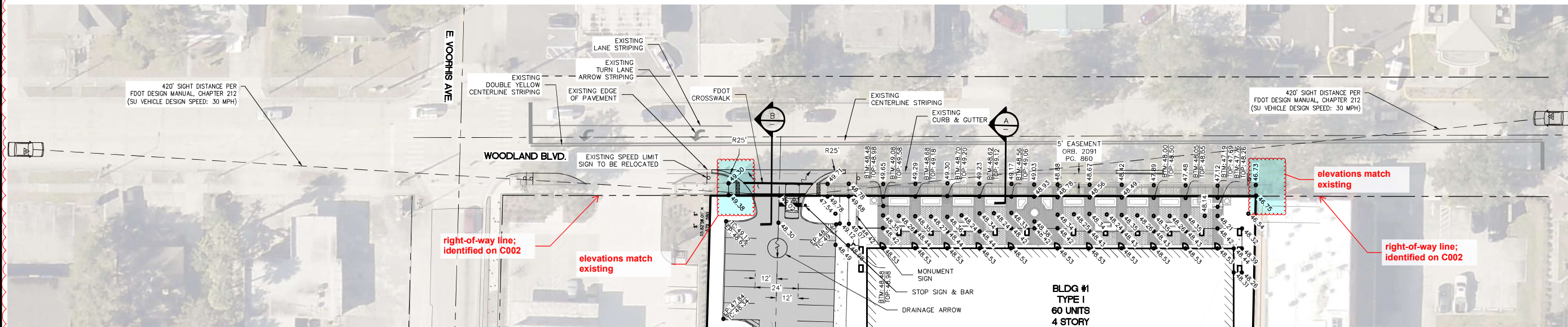
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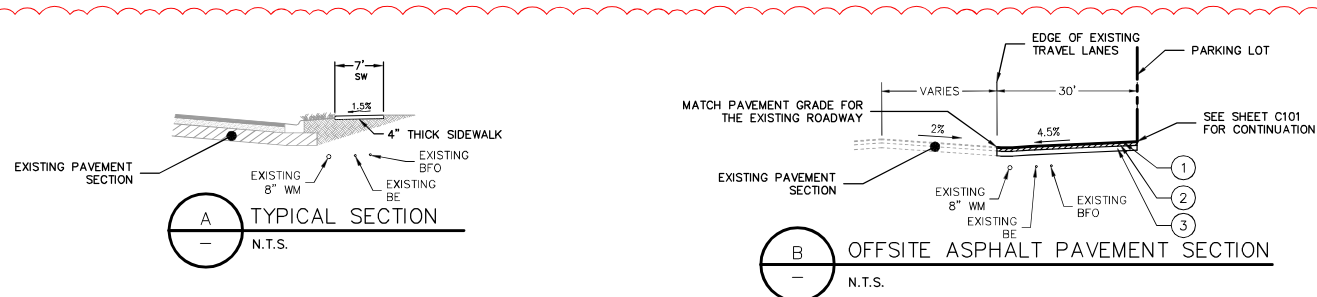
ROADWAY DISTANCE PLAN
SCALE: 1" = 50'

GENERAL NOTES

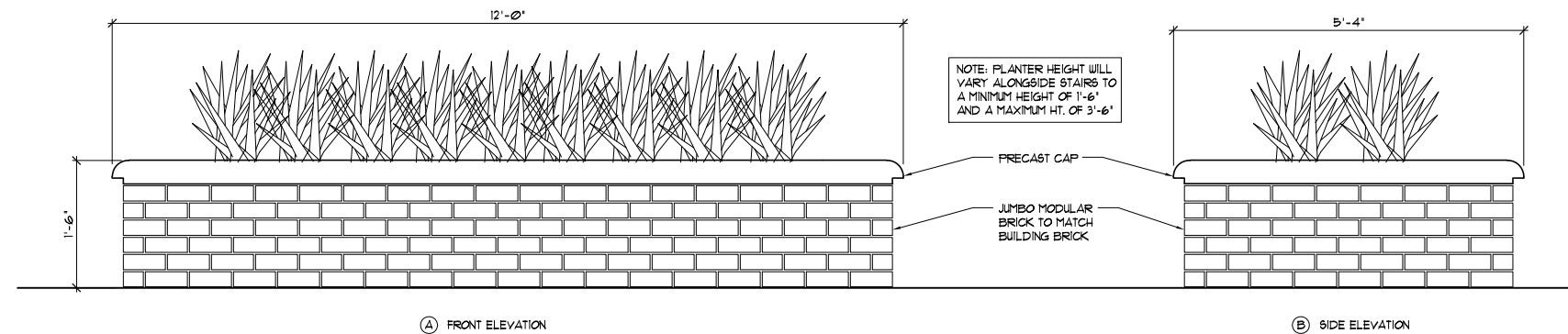
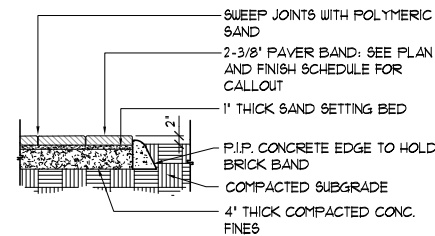
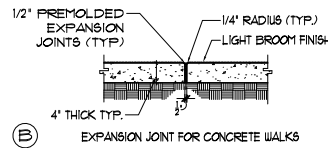
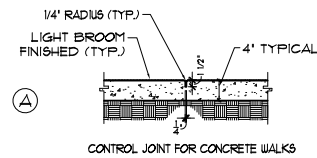
- ALL WORK PERFORMED WITHIN THE FDOT RIGHT-OF-WAY SHALL BE IN ACCORDANCE WITH THE LATEST EDITIONS OF FDOT DESIGN STANDARDS, SPECIFICATIONS FOR ROAD AND BRIDGE CONSTRUCTION, AND THE UTILITY ACCOMMODATION MANUAL.
- CONTRACTOR SHALL SAW CUT AND REMOVE PAVED SHOULDER BASE AND ASPHALT PRIOR TO CONSTRUCTING NEW DRIVEWAY.
- THE CONTRACTOR SHALL BE RESPONSIBLE FOR DEMOLITION AND REMOVAL OF ALL EXISTING STRUCTURES, ETC., UNLESS OTHERWISE NOTED. ALL SOIL STRIPPINGS AND ANY UNSUITABLE MATERIAL SHALL BE REMOVED FROM THE SITE AND DISPOSED OF BY THE CONTRACTOR UNLESS OTHERWISE DIRECTED BY THE OWNER.
- THE CONTRACTOR SHALL PROTECT ALL EXISTING STRUCTURES AND UTILITIES NOTED TO REMAIN FROM DAMAGE OR DISPLACEMENT DURING CONSTRUCTION. IN THE EVENT OBSTRUCTIONS ARE ENCOUNTERED, THE CONTRACTOR SHALL PROMPTLY NOTIFY THE ENGINEER AND THE UTILITY COMPANY. THE CONTRACTOR WILL BE RESPONSIBLE FOR ALL COSTS INCURRED TO REPAIR DAMAGE OR CORRECT DISPLACEMENT.
- CONTRACTOR SHALL COORDINATE MAINTENANCE OF TRAFFIC WITH FDOT PERMIT MANAGER PRIOR TO ANY ROAD OR LANE CLOSURE.
- STRIPING PER FDOT INDEX #711-001.
- ALL WORK SHALL BE IN ACCORDANCE WITH MAINTENANCE OF TRAFFIC (MOT) INDEXES FOR ROADWAY WORK AND PEDESTRIAN CONTROL IN WORK-ZONE, INCLUDING BUT NOT LIMITED TO INDEX NUMBERS 102-600, 102-601, 102-602, & 102-660.
- WOODLAND BLVD: SPEED LIMIT = 25 MPH
DESIGN SPEED = 30 MPH



PAVING, SIGNAGE, AND STRIPING PLAN
SCALE: 1" = 30'



- 3/4" F.C.-5 (MATCH EXISTING)
3.5" TRAFFIC LEVEL C SUPER PAVE ASPHALT
- 10" LIMEROCK (2 LIFTS) COMPACTED TO MIN DENSITY OF 98 PERCENT OF THE MODIFIED PROCTOR MAXIMUM DRY DENSITY AND EXHIBIT A MINIMUM LBR OF 100. THE LIMEROCK MATERIAL SHOULD COMPLY WITH THE LATEST EDITION OF THE FDOT ROAD AND BRIDGE CONSTRUCTION SPECIFICATIONS
- 10" RECYCLED CONCRETE AGGREGATE (RCA) SOURCED FROM AN FDOT APPROVED SUPPLIER. THE BASE SHOULD BE COMPACTED TO A MINIMUM DENSITY OF 98 PERCENT OF THE MODIFIED PROCTOR MAXIMUM DRY DENSITY AND EXHIBIT A MINIMUM LBR OF 150. THE BASE MATERIAL SHOULD COMPLY WITH THE GRADATION CRITERIA LISTED IN THE LATEST EDITION OF THE FDOT ROAD AND BRIDGE CONSTRUCTION SPECIFICATIONS SECTION 204.
- 12" STABILIZED SUBGRADE WITH A MINIMUM LIMEROCK BEARING RATIO (LBR) OF 40 AS SPECIFIED BY FDOT COMPACTED TO AT LEAST 98 PERCENT OF THE MODIFIED PROCTOR MAXIMUM DRY DENSITY (ASTM D 1557) VALUE. SUBGRADE MATERIAL SHALL BE CLEAN OF ORGANIC MATERIAL.

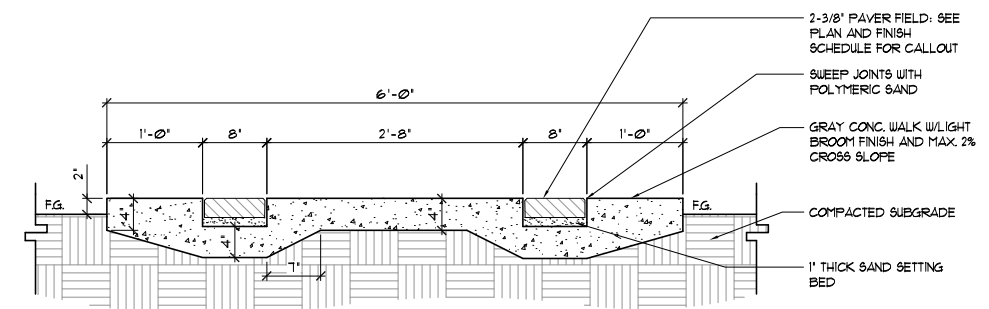
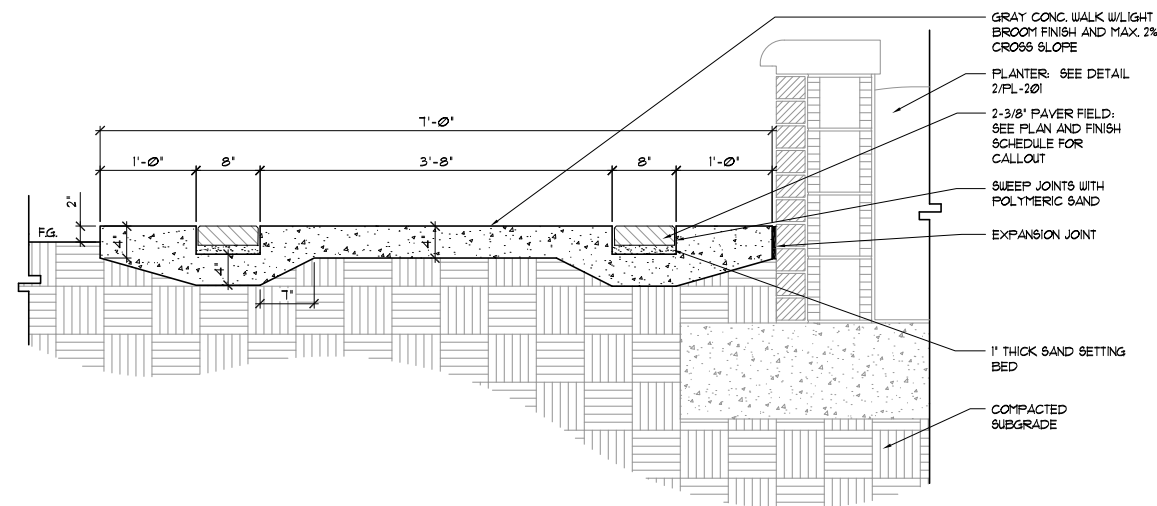
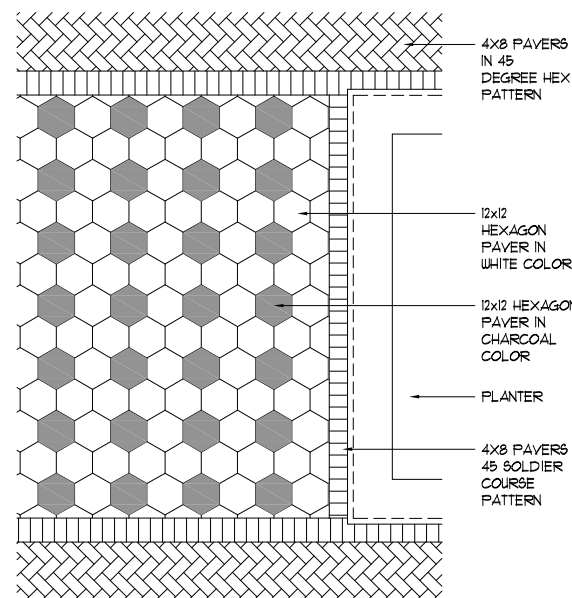


CONCRETE PAYING JOINTS

SCALE: 1/2"=1'-0"

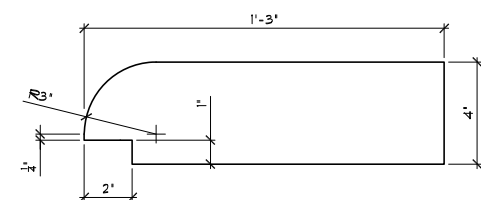
2 PAVEMENT EDGE SECTION
SCALE: 1/2" = 1'-0"

3 WOODLAND BLVD. PLANTER ELEVATIONS

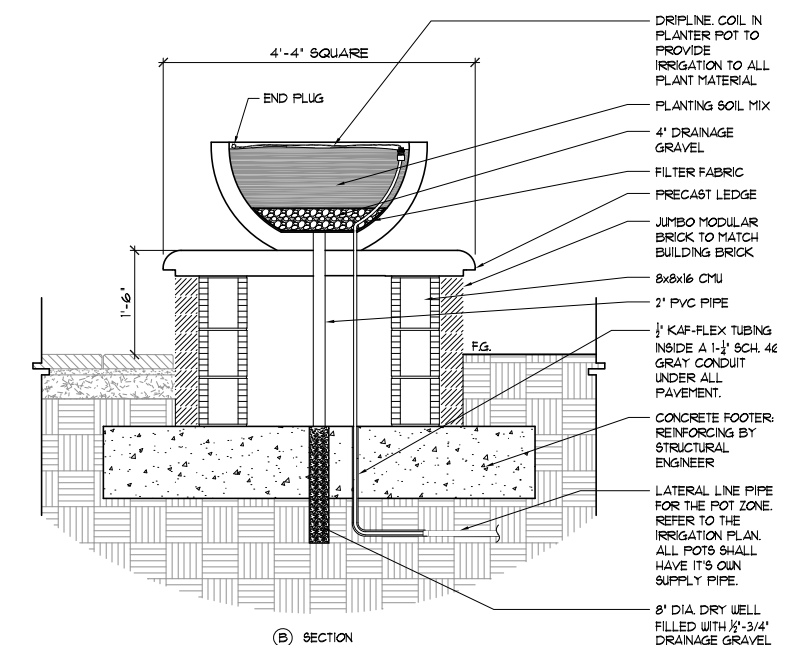
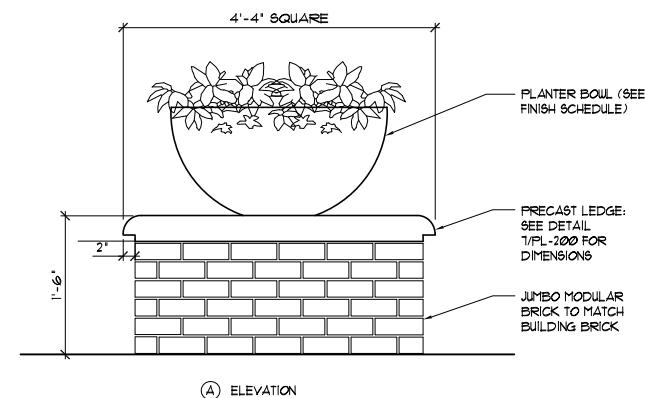


5 WOODLAND BLVD. SIDEWALK CROSS SECTION

6 VOORHIS AVE. SIDEWALK CROSS SECTION

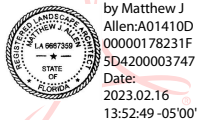


7 PLANTER CAP SCALE: 3"=1'-0"



8 WOODLAND BLVD. SIDEWALK LONGITUDINAL SECTION SCALE: 1"=1'-0"

9 PLANTER BOWL AND PEDESTAL



Project

**DELAND
COMMONS**

DELAND, FL

HARDSCAPE DETAILS

Date: 06.17.22
Scale: AS NOTED
Drawn: CB Checked: RRC
File Name: DECOPL200.DWG
North

Sheet

PL-200

Page 189 of 340

USERPW: CHRISBISYS15
FILE NAME: F:\CEDWOODLAND\WIP\DECO-PL200.DWG
KREFS:
TIME: 16 FEB 2023 - 10:09AM

EXHIBIT C

MAINTENANCE PLAN

All landscaping shall be maintained in accordance with Rule Chapter 14-40, FAC, the Landscape Construction and Maintenance Memorandum of Agreement, Landscape Plans, and the FDOT Standard Plans Indices 522-001 & 522-002.

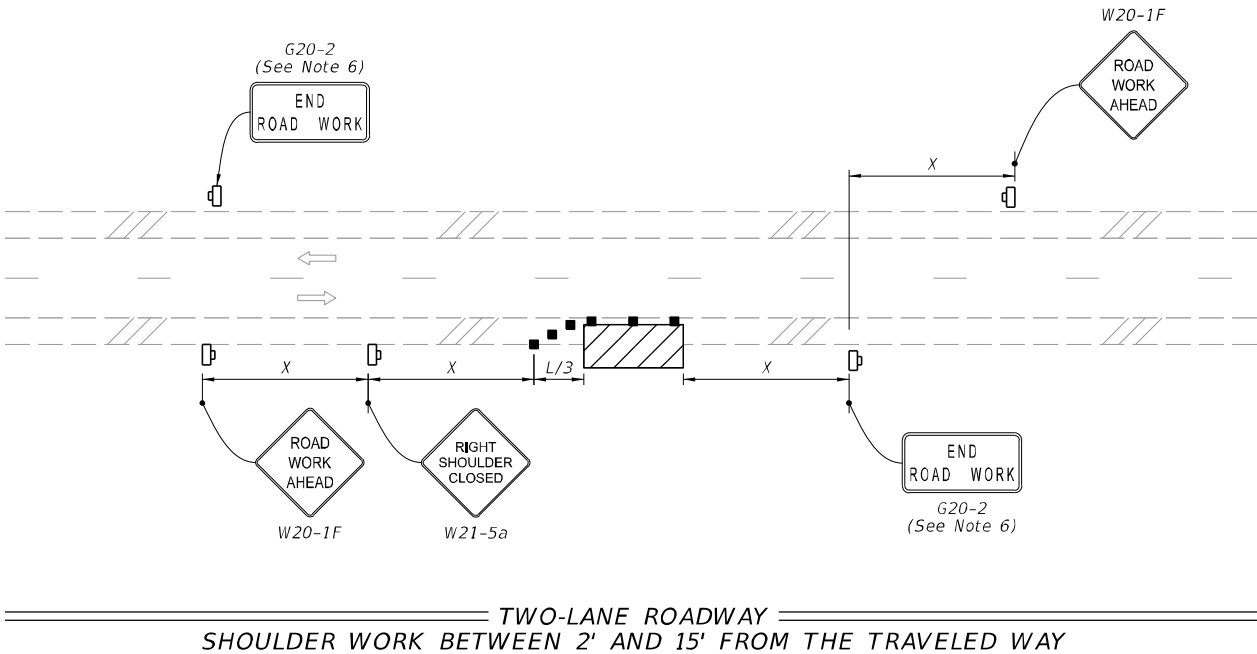
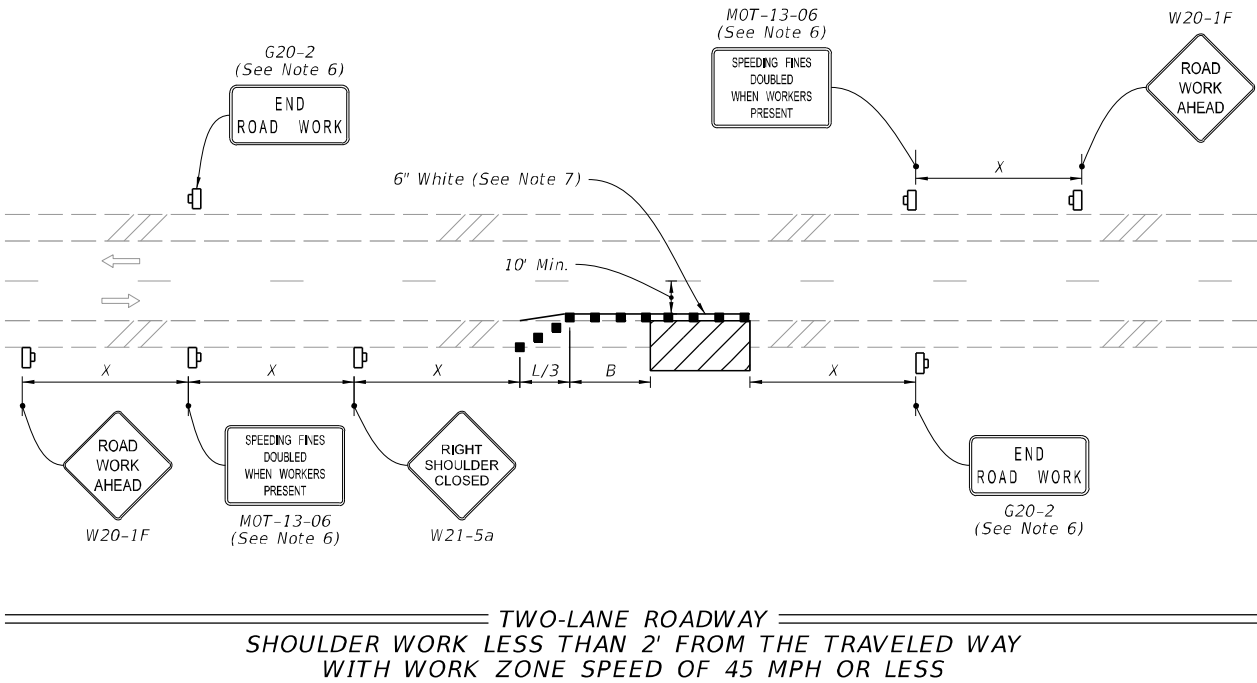
EXHIBIT D

NOTE:

1. This Index applies to Two-Lane, Two-Way and Multilane Roadways, including Medians of divided roadways, with work on the shoulder.
2. L = Taper Length
 X = Work Zone Sign Spacing
 B = Buffer Length
See Index 102-600 for "L", "X", "B", and channelizing device spacing values.
3. Where work activities are between 2' and 15' from the edge of traveled way, the Engineer may omit signs and channelizing devices for work operations 60 minutes or less.
4. When four or more work vehicles enter the through traffic lanes in a one hour period (excluding establishing and terminating the work area), use a flagger or lane closure to accommodate work vehicle ingress and egress.
5. For work less than 2' from the traveled way and work zone speed is greater than 45 MPH, use a lane closure.
6. The "Speeding Fines Doubled When Workers Present" signs (MOT-13-06) and "End Road Work" Signs (G20-2) along with the associated work zone sign spacing distances may be omitted when the work operation is in place for 24 hours or less.
7. Temporary pavement markings may be omitted when the work operation is in place for 3 days or less.
8. Omit "Shoulder Closed" signs (W21-5a) along with associated work zone sign spacing distances for work on the median.
9. When there is no paved shoulder, the "Worker" sign (W21-1) may be used instead of the "Shoulder Closed" sign (W21-5a).

SYMBOLS:

-  Work Area
-  Channelizing Device (See Index 102-600)
-  Work Zone Sign
-  Lane Identification and Direction of Traffic



LAST
REVISION
11/01/21

REVISION

DESCRIPTION:



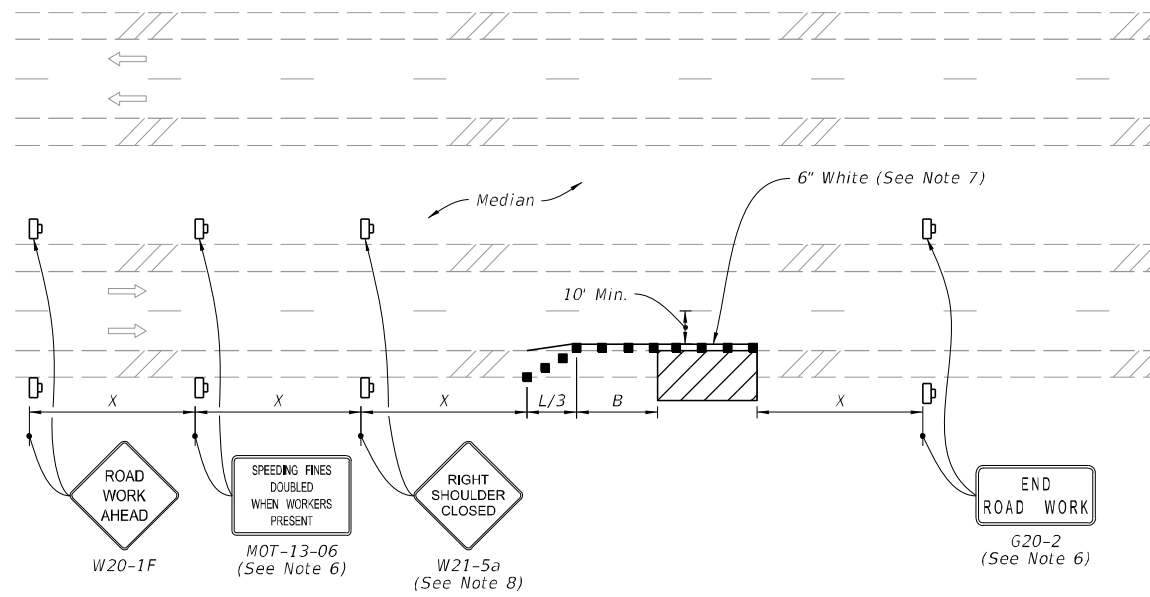
FY 2022-23
STANDARD PLANS

TWO-LANE AND MULTILANE, WORK ON SHOULDER

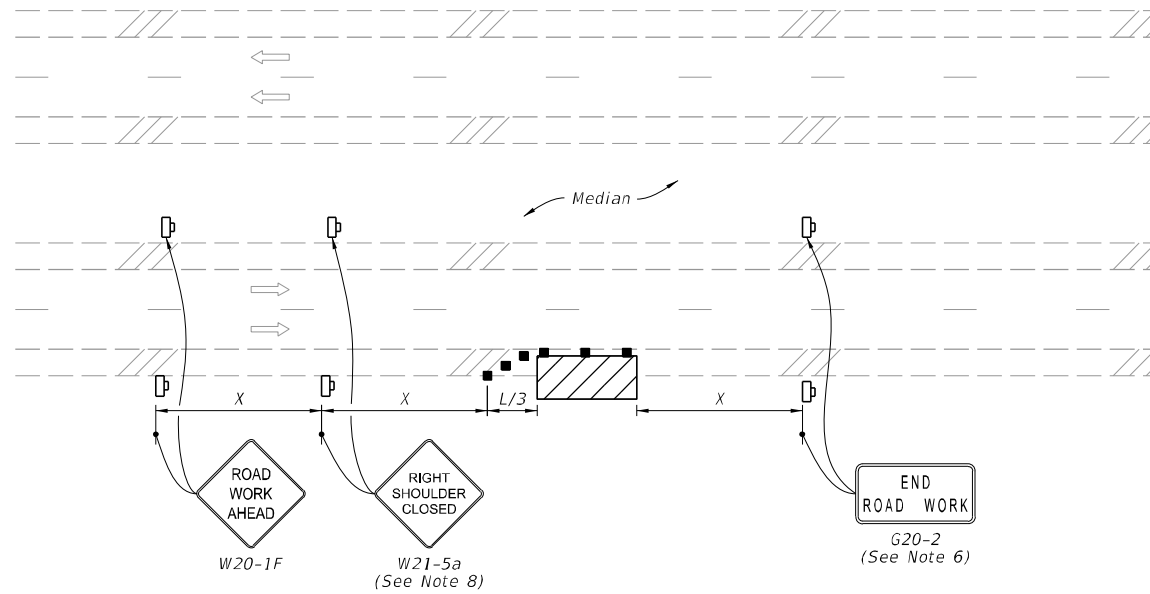
INDEX
102-602

SHEET
1 of 2

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MULTILANE ROADWAY
SHOULDER WORK LESS THAN 2' FROM THE TRAVELED WAY
WITH WORK ZONE SPEED OF 45 MPH OR LESS



MULTILANE ROADWAY
SHOULDER WORK BETWEEN 2' AND 15' FROM THE TRAVELED WAY

SYMBOLS:

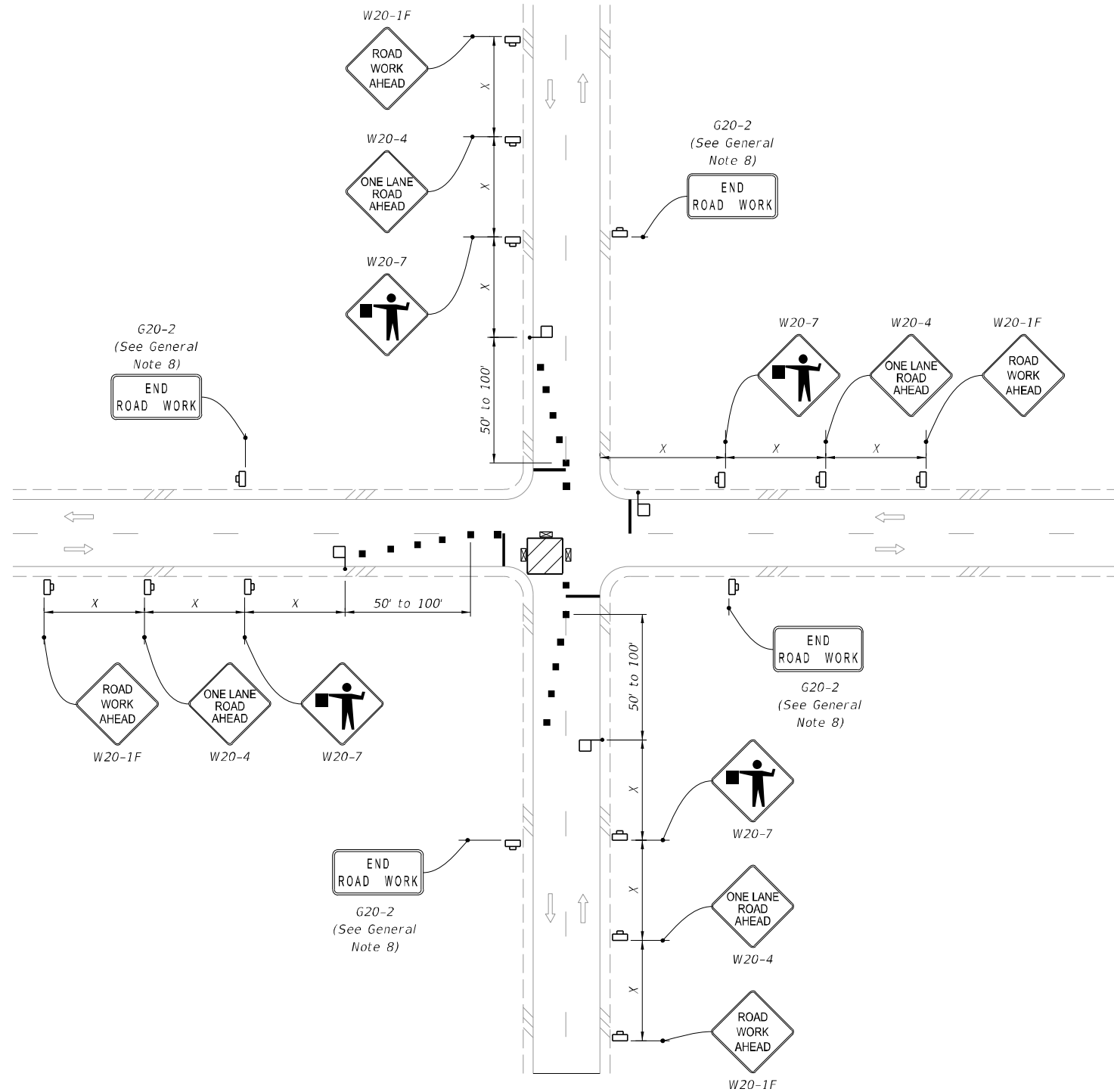
- Work Area
- Channelizing Device (See Index 102-600)
- Work Zone Sign
- Lane Identification and Direction of Traffic

LAST REVISION	DESCRIPTION:	FDOT	FY 2022-23 STANDARD PLANS	TWO-LANE AND MULTILANE, WORK ON SHOULDER	INDEX	SHEET
11/01/20					102-602	2 of 2

9/21/2021 12:17:58 PM

SYMBOLS:

-  Work Area
-  Channelizing Device (See Index 102-600)
-  Work Zone Sign
-  Type III Barricade
-  Stop Bar
-  Flagger
-  Lane Identification and Direction of Traffic

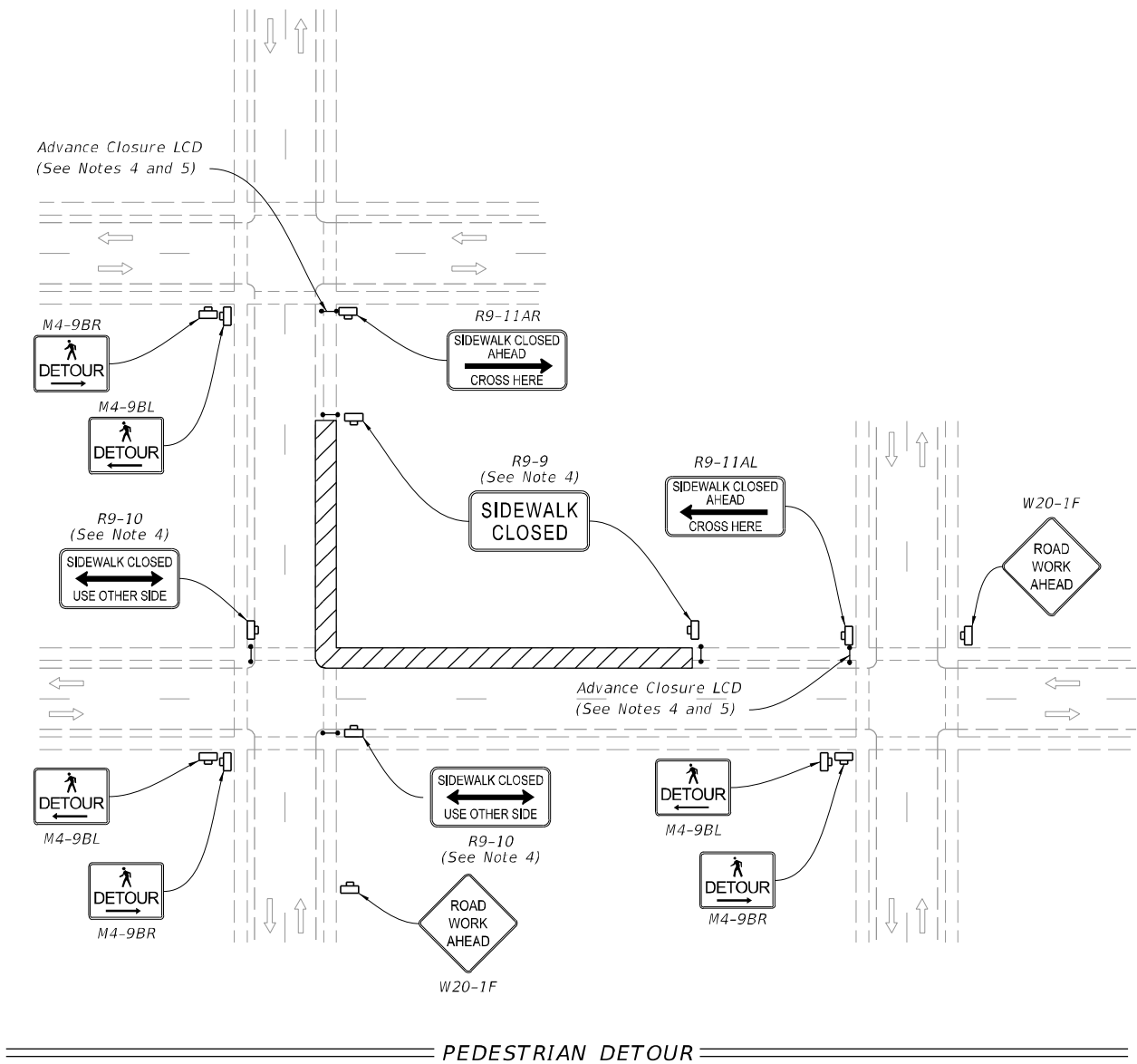


WORK IN INTERSECTION OF TWO-LANE ROADWAY

LAST REVISION 11/01/21	DESCRIPTION:	FDOT FY 2022-23 STANDARD PLANS	TWO-LANE, TWO-WAY, INTERSECTION WORK	INDEX 102-604	SHEET 2 of 2
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- NOTES:**
- 1. Cover or deactivate pedestrian traffic signal display(s) controlling closed crosswalks.
 - 2. Place pedestrian LCDs across the full width of the closed sidewalk.
 - 3. For post mounted signs located near or adjacent to a sidewalk, maintain a minimum 7' clearance from the bottom of the sign panel to the surface of the sidewalk.
 - 4. "Sidewalk Closed" signs (R9-XX) may be mounted on pedestrian LCDs in accordance with the manufacturer's instructions.
 - 5. Omit the Advance Closure LCD if it blocks access to other pedestrian facilities (e.g., transit stops, residences, or business entrances).

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



9/21/2021 12:26:54 PM

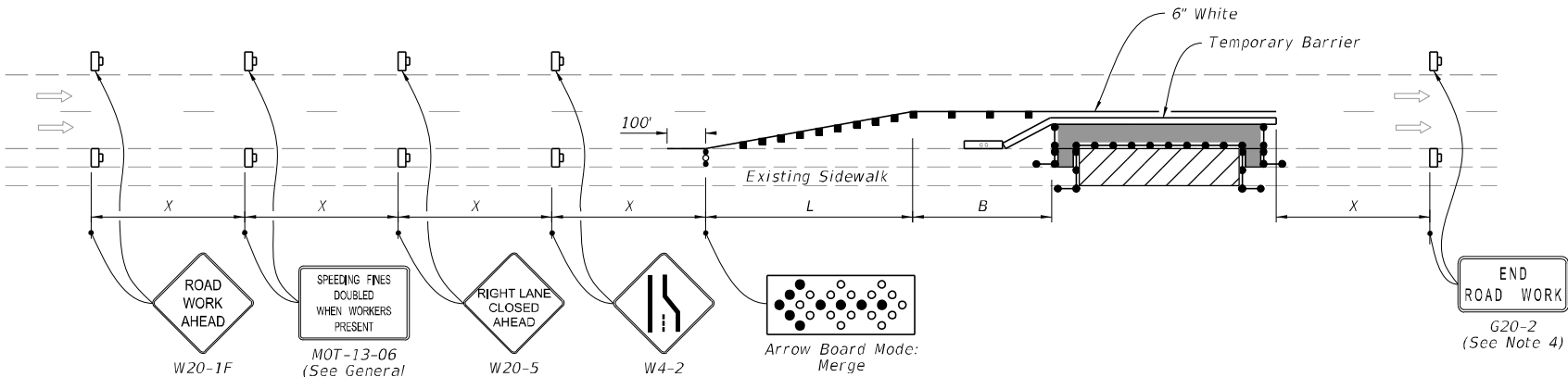
LAST REVISION		DESCRIPTION:	FDOT FY 2022-23 STANDARD PLANS	SIDEWALK CLOSURE	INDEX 102-660	SHEET 1 of 2
11/01/20	REVISION					

NOTES:

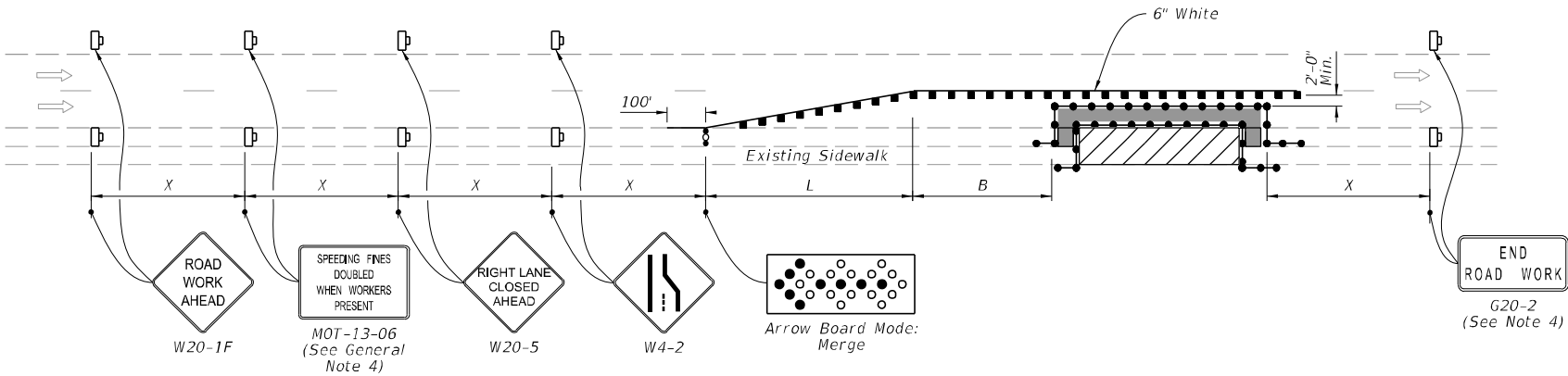
1. L = Taper Length
B = Buffer Length
X = Work Zone Sign Distance
See Index 102-600 for "L", "B", "X", channelizing device spacing values.
2. Provide a 5' wide temporary pedestrian way with a maximum cross-slope of 0.02, except where space restrictions warrant a minimum width of 4'. Provide a 5' x 5'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

SYMBOLS:

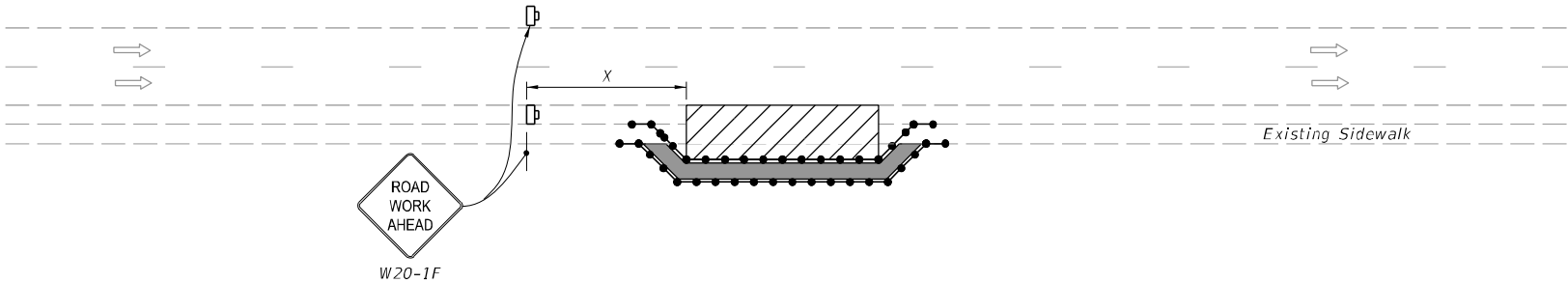
-  Work Area
-  Temporary Pedestrian Way
-  Channelizing Device (See Index 102-600)
-  Pedestrian Longitudinal Channelizing Device (LCD)
-  Work Zone Sign
-  Arrow Board
-  Crash Cushion
-  Lane Identification and Direction of Traffic



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



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



PEDESTRIAN SPECIAL DETOUR

LAST
REVISION
11/01/21

REVISION

DESCRIPTION:



FY 2022-23
STANDARD PLANS

SIDEWALK CLOSURE

INDEX
102-660

SHEET
2 of 2

CITY OF DELAND
Request for Commission Action
March 20, 2023

SUBJECT: Resolution Approving the Renewal of FDOT Maintenance Agreement - International Speedway Boulevard, Maintenance Contract No. ASG65-R1.

DEPARTMENT: Public Works

PREPARED BY: Ray Underwood, Public Works Director

ATTACHMENTS: Resolution, Letter of Agreement, ASG65 Renewal Form

APPROVED BY: Michael Pleus, City Manager, March 16, 2023

SUMMARY/HIGHLIGHT:

The Public Works Department personnel currently maintains the medians, right-of-way (ROW) and the additional 10' bike bath along International Speedway Blvd. (US 92) through a maintenance agreement with the Florida Department of Transportation (FDOT). This maintenance agreement has been in place between the City and FDOT since April of 2005, because the City desires to enhance the appearance of International Speedway Blvd. Work under this agreement includes litter pickup, mowing, edging, trimming, mechanical sweeping, and irrigation system maintenance.

STRATEGIC PLAN FOCUS AREA/ACTION STEP:

High Value Government

SUSTAINABILITY:

Inter-local Partnership

FISCAL IMPACT:

The City currently maintains the US 92 right-of-way (ROW) and will collect a total of \$17,262 per year from FDOT for US 92. This work is performed by Public Works employees. The attached contract provides a per quarter payment of \$4,315.50 and a total annual payment to the City of \$17,262. This revenue is budgeted in Miscellaneous Revenues of the General Fund.

RECOMMENDATION:

It is recommended that the City Commission approve the attached resolution and authorize the staff to execute an agreement with FDOT to perform right-of-way maintenance on International Speedway Blvd to include the 10-foot wide path that runs parallel with US 92.

BACKGROUND/DISCUSSION:

We note that the City has previously agreed to this transaction, by accepting the FDOT grant for US 92 landscaping, to maintain these improvements without additional reimbursement.

RESOLUTION NO. 2023 -

A RESOLUTION OF THE CITY COMMISSION OF DELAND, FLORIDA, AUTHORIZING THE EXECUTION OF A HIGHWAY MAINTENANCE MEMORANDUM OF AGREEMENT (NO. ASG65-R1) WITH THE FLORIDA DEPARTMENT OF TRANSPORTATION, FOR MAINTENANCE OF RIGHT-OF-WAY FROM STATE ROAD 15/600 (US 17-92) TO KEPLER ROAD; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Commission has incorporated within its strategic plan the goal of improving the visual aesthetics of the City's gateways; and

WHEREAS, the rural performance standards used by the Florida Department of Transportation for the maintenance of right-of-way in the City's gateways does not provide for an acceptable aesthetic appearance; and

WHEREAS, the Florida Department of Transportation has proposed the City assume maintenance responsibility for the right-of-way from State Road 15/600 (US 17-92) to Kepler Road and;

WHEREAS, the Florida Department of Transportation will reimburse the City for the equivalent cost that Florida Department of Transportation would pay to a private contractor for performing maintenance of the right-of-way using a rural performance standard.

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

Section 1. That the City Commission of the City of DeLand does hereby authorize the Mayor to execute the Highway Maintenance Memorandum of Agreement (No. ASG65-R1) with the Florida Department of Transportation for maintenance of the right-of-way from State Road 15/600 (US 17/92) to Kepler Road.

Section 2. This Resolution shall become effective immediately upon its adoption.

PASSED AND DULY ADOPTED this 6th day of March, 2023.

Christopher M. Cloudman
Mayor-Commissioner

ATTEST:

Julie A. Hennessy
City Clerk - Auditor

APPROVED AS TO FORM AND LEGALITY:

Darren J. Elkind
City Attorney



Florida Department of Transportation

RON DESANTIS
GOVERNOR

1650 Kepler Rd.
DeLand, Florida 32720-6834

KEVIN J. THIBAUT, P.E.
SECRETARY

January 18, 2023

Mr. Ray Underwood
Public Works Director
1102 S. Garfield Ave.
Deland, FL. 32724

Re: Memorandum of Agreement – Renewal Contract
City of Deland
Contract # ASG65-R1
FM# 417362-1-78-02

Dear Mr. Underwood:

Our current agreement will expire on 4/11/2023. Enclosed is a copy of our Renewal Contract Form for the renewed maintenance contract. Please obtain original signatures and return to our office by March 20th, 2023.

I have also included updated information we will need for this new contract. Please complete and return the updated W-9 for our records. Please make sure the person authorized to sign the new contract and the Resolution shall be the same person to execute the forms.

If you have any questions, please contact me at (386) 740-3437.

Sincerely,

Tracy Rosenberg
Contracts Coordinator II
FDOT Deland Operations
Tracy.Rosenberg@dot.state.fl.us

STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION
CONTRACT RENEWAL

375-020-23
CONTRACTS ADMINISTRATION
OGC - 04/06

Contract No.: ASG65 Renewal: (1st, 2nd, etc.) 1st & Final
Financial Project No(s): 417362-1-72-02
County(ies): Volusia

This Agreement made and entered into this _____ day of _____, _____, by and between the State of
(This date to be entered by DOT only.)
Florida Department of Transportation, hereinafter called "Department", and City of Deland hereinafter called "Contractor".

WITNESSETH:

WHEREAS, the Department and the Contractor heretofore on this 21st day of April, 2020
(This date to be entered by DOT only)
entered into an Agreement whereby the Department retained the Contractor to perform routine maintenance activities in
locations as described in Exhibits B & C in the original Agreement; and

WHEREAS, said Agreement has a renewal option which provides for a renewal if mutually agreed to by both parties
and subject to the same terms and conditions of the original Agreement;

NOW, THEREFORE, this Agreement witnesseth that for and in consideration of the mutual benefits to flow each
to the other, the parties agree to a renewal of said original Agreement for a period beginning the 21st day of April, 2023 and
ending the 20th day of April, 2026 at a cost of \$17,262.00.

All terms and conditions of said original Agreement shall remain in force and effect for this renewal.

IN WITNESS WHEREOF, the parties have executed this Agreement by their duly authorized officers on the day,
month, and year set forth above.

The City of Deland
Name of Contractor

STATE OF FLORIDA
DEPARTMENT OF TRANSPORTATION

Contractor Name and Title

BY: _____
District Secretary or Designee (Signature)

BY: _____
Authorized Signature

Title: District Maintenance Engineer

N/A (SEAL)
Name of Surety

Legal: _____

City State

Fiscal: _____
Approval as to Availability of Funds

By: N/A
Florida Licensed Insurance Agent or Date
Attorney-In-Fact (Signature)

Countersigned: _____
Florida Licensed Insurance Agent Date

CITY OF DELAND
Request for Commission Action
March 20, 2023

SUBJECT: Consideration re Task Assignment No.21, Boston Avenue and Rich Avenue Drainage Improvements.

DEPARTMENT: Public Works

PREPARED BY: Ray Underwood, Public Works Director

ATTACHMENTS: CPH Task Assignment No. 21

APPROVED BY: Michael Pleus, City Manager, March 16, 2023

SUMMARY/HIGHLIGHT:

CPH was tasked in 2019 to update the city's Stormwater Master Plan. This was the first to be completed since 2004. This updated plan will serve as a guide in planning, prioritizing and implementing various stormwater improvements throughout the City.

North Boston Ave and East Rich Ave was an area the city reported to CPH as an area of concern and warranted further investigation outlined in the master plan provided by CPH.

The subject task order includes the following services:

1. CPH will provide survey services. This will include updated benchmarks, inverts and pipe sizes and finally an updated survey that's signed and sealed by a qualified engineer.
2. CPH will provide design services including 100% construction plans with several review stages along the design process.

STRATEGIC PLAN FOCUS AREA/ACTION STEP:

High Value Government

SUSTAINABILITY:

Natural Resource Protection and Optimization

FISCAL IMPACT:

Staff has negotiated a proposed fee of \$19,595.00 to perform the professional services outlined in the attached Task Order No. 21. Funds have been allocated in the amount of \$125,000 in the current fiscal year budget for this project.

RECOMMENDATION:

Staff recommends that the City Commission approve CPH Task Assignment No. 21, which includes survey and design services for the Boston and Rich streets intersection drainage improvements, for an amount not to exceed \$19,595.00.

BACKGROUND/DISCUSSION:

N/A

TASK ASSIGNMENT NO. 21

CITY OF DELAND Boston Ave and Rich Ave Drainage Improvements



February 22, 2023

The following scope of services and associated compensation are based on work to be performed by CPH, LLC., herein after called "CPH" for the **Boston Ave and Rich Ave Drainage Improvements**, for the City of DeLand herein after called the "CITY". The proposed work is to be performed within the terms and conditions of the current continuing services agreement between CPH and The City of DeLand.

PROJECT DESCRIPTION

The CITY has requested CPH to design the Boston Ave and Rich Ave Drainage Improvements project as described in the 2019 DeLand Stormwater Master Plan Update. The project includes survey and redesign of the stormwater infrastructure at the Boston Ave and Rich Ave intersection to facilitate improved drainage.

SCOPE OF SERVICES

1.0 SURVEY SERVICES

1.1 Topographic Survey Update (Approx. 0.20 ac):

CPH will perform a topographic survey within the red outlined area of the exhibit below. The following information will be included:

- 20' topographic grid and visible improvements will be located along with the approximate right-of-way lines based on found monumentation and recorded plats
- Utilize GPS to establish state plane coordinates for imagery overlay and set two (2) site benchmarks (NAV '88)
- Collect inverts and pipe sizes on accessible storm structures within scope
- Locate underground utility marks/flags if completed at the time of field survey
- Provide a signed and sealed topographic survey

Exhibit 1. Topographic Survey Limits



2.0 DESIGN SERVICES

2.1 Preliminary Design:

CPH will prepare the Preliminary Engineering Plans (Construction Plans) based on the 2019 Deland Stormwater Master Plan Update to meet current required design criteria. The preliminary plans will include the following sheets:

- ❖ Cover Sheet
- ❖ Summary of Pay Items
- ❖ General Notes
- ❖ General Details
- ❖ Site Dimension Plan
- ❖ Site Grading Plan

This task will be performed and billed as a lump sum service. Refer to the Compensation section of this proposal for the proposed fee. Any modifications to these plans requested by the CITY after the plans are prepared for final submittal will be performed as an additional service and billed at the Standard Hourly Rates enclosed.

CPH will also prepare an Engineer's Estimate of Probable Cost (EEOPC) for the Preliminary Plans submittal. CPH will submit the Preliminary Plans and EEOPC to the CITY for review and comment.

Based on the CITY's 90% Submittal review, CPH will coordinate with the CITY to incorporate the necessary revisions. If substantial revisions, as agreed upon by the CITY, are requested resulting in a change of a previously agreed upon item, or a change outside the control of CPH, requested revisions will be addressed as additional services. Based on the CITY's review of each submittal phase, CPH will address comments, and move forward with preparing the subsequent submittals: 100% (Final Submittal). CPH will prepare the construction plan sheets, notes, and details to include plans as necessary to convey the intent and scope of the project for the purposes of construction.

2.2 Specifications:

CPH will utilize the FDOT Standard Specifications, Division II & III for material and construction requirements and provide Supplemental Specifications and Technical Special Provisions for any construction not covered by the current FDOT Specs. CPH assumes the CITY has approved Front End Documents for the advertisement and contractual agreement with a prospective contractor.

3.0 PROJECT PERMITTING – N/A

COMPENSATION

Labor and Reimbursable Expenses

CPH will perform the Scope of Services contained in this Agreement on a Lump Sum basis, including reimbursable expenses for project specific expenditures such as, travel, printing and reprographics, postage, and telephone usage. Refer to the Standard Hourly Rate Schedule to be utilized on this project.

BOSTON AVE AND RICH AVE DRAINAGE IMPROVEMENTS

Phase No.	Phase Description	Billing Method	Fee
1.0	SURVEYING		
1.1	Topographic Survey	Lump Sum	\$3,315.00
2.0	DESIGN SERVICES		
2.1	Final Design	Lump Sum	\$13,450.00
2.2	Specifications	Lump Sum	\$2,830.00
3.0	PROJECT PERMITTING – N/A		

BOSTON AVE AND RICH AVE DRAINAGE IMPROVEMENTS TOTAL		
	Lump Sum	\$19,595.00

SERVICES NOT INCLUDED

The following services are not anticipated and, therefore, not included in this Agreement at this time:

- ❖ Bid Phase Services
- ❖ Post Design Services
- ❖ Traffic studies
- ❖ Tree Replacement and procedure plan
- ❖ Any permits not identified herein.
- ❖ Special meetings with agencies, other consultants or CITY not normally required to perform the work described in the Scope of Services, except those meetings specifically identified in the above Scope of Work
- ❖ Easement or right-of-way vacation or dedication services or platting services
- ❖ Any other issues not specifically described in this proposal

Should work be required in any of these areas, or areas not previously described, CPH will prepare a proposal or amendment, at the CITY's request, that contains the Scope of Services, fee, and schedule required to complete the additional work item.

SIGNATURE BLOCKS

ATTEST:



Printed Name: Patricia Hunt

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: 

Printed Name: Kurt R. Luman, Jr., P.E.

Title: Sr. Vice President/Associate

Authorized Signatory Of Entity

CITY OF DELAND

By: _____
Chris Cloudman
Mayor - Commissioner
Date: _____

Boston Ave and Rich Ave Drainage Improvements											
City of DeLand											
ITEM		DESCRIPTION	Principal Surveyor	Sr. Prof. Surveyor	Survey PM/CADD	Field Crew Coord.	2-Man Crew	1-Man GIS	Project Coord.	Expenses	Cost by Task
Current CPH Hourly Rates			\$170.00	\$130.00	\$100.00	\$100.00	\$155.00	\$145.00	\$90.00	\$	\$
1.0 - Surveying Services											
1.1	Topographic Survey		0.5	2	8	2	6	4	4	\$ 100.00	\$ 3,315.00
Surveying Services Total			1	2	8	2	6	4	4	\$ 100	\$3,315.00
ITEM		DESCRIPTION	Sr. Project Manager	Sr. Project Engineer	Project Engineer/EI	Sr. Design Tech	Design Technician		Admin	Expenses	Cost by Task
Current CPH Hourly Rates			\$170.00	\$130.00	\$120.00	\$105.00	\$95.00		\$75.00	\$	\$
2.0 - Design Services											
2.1	Final Design										
	Prepare Prelim Plans/OPC		2	4			20				\$ 2,640.00
	Revise Plans and Prepare 60%/OPC	1	4	8	8		16				\$ 4,010.00
	Revise Plans and Prepare 90%/OPC	1	4	8	8		16	2	\$ 100.00		\$ 4,260.00
	Final Design Plans/OPC	1	2	6			12	2	\$ 100.00		\$ 2,540.00
2.2	Specifications		8	12				4	\$ 50.00		\$ 2,830.00
Design Services Total			3	20	38	16	64	8	\$ 250		\$16,280.00
ITEM		DESCRIPTION	Sr. Project Manager	Sr. Project Engineer	Project Engineer/EI	Sr. Design Tech	Design Technician		Admin	Expenses	Cost by Task
Current CPH Hourly Rates			\$170.00	\$130.00	\$120.00	\$105.00	\$95.00		\$75.00	\$	\$
4.0 - Permitting - N/A											
Permitting Total			0	0	0	0	0	0	0	\$ -	\$0.00
Design Services Total											\$19,595.00

CITY OF DELAND
Request for Commission Action
March 20, 2023

SUBJECT: Consideration re Midyear Waiver Request for St. Johns River-to -Sea Loop Alliance Black Heritage Trail Celebration.

DEPARTMENT: Admin Services

PREPARED BY: Michael Grebosz, Asst. City Manager

ATTACHMENTS: City of DeLand Midyear Waiver Request Application R2Sea Event 2023

APPROVED BY: Michael Pleus, City Manager, March 15, 2023

SUMMARY/HIGHLIGHT:

The St. Johns River-to-Sea Loop Alliance is putting on a Black Heritage Trail Celebration event on W. Voorhis Avenue on April 16th. The event will be a family-oriented street celebration with a program explaining the importance of the DeLand Heritage Trail self-guided tours and the historical landmarks and points of interest. It will also include games and prizes, and other vendors. The event organizer is looking for a midyear waiver to help reduce or eliminate the cost of the event. The event costs that are anticipated would include the cost of road closure and potentially public safety. The actual estimated cost of the event has not yet been determined, as the event is still going through the event permit application process with staff. The waiver request is \$750 which is the maximum allowed per policy and can be adjusted down if not all of the waiver amount is utilized. Conversely, if the event costs are above the waiver amount, the event organizer is required to pay the outstanding balance. In the unlikely scenario that event organizer does not successfully obtain the special event permit from the city, the midyear waiver would be nullified.

STRATEGIC PLAN FOCUS AREA/ACTION STEP:

Preserving Sense of Community

SUSTAINABILITY:

N/A

FISCAL IMPACT:

Up to \$750 from the midyear waiver fund. Funds are available to cover the cost of this request.

RECOMMENDATION:

It is recommended that the City Commission approve the midyear waiver request in the amount of up to \$750 for the Black Heritage Trail Celebration event.

BACKGROUND/DISCUSSION:

In 2015 the City Commission approved a policy for one time sponsorships and midyear event waivers to allow the city to provide financial support for events and organizations that provide and promote positive interactions within the city.



City of DeLand Midyear Waiver Request Application

Revised December 2015

Please print or type application. All sections must be completed for the application to be accepted. Any questions should be directed to the Administrative Services Department at the City of DeLand, at (386) 626-7000. Please return in person, fax: 386-626-7140 or email: greboszm@deland.org.

Date of Submission of Application: March 1, 2023

Applicant: St Johns river-to-Sea Loop Alliance **Indiv.** ☐ **Corp.** ☐ **501c3** ☒

Contact: Maggie Ardito

Address: 532 W Florence Ave

City/State/Zip: DeLand, FL 32720

Contact: Bus/Home Phone 321-795-3179 Cell Phone 321-795-3179

Email maggie@river2sealooop.org Fax Number _____

Name of Event to be Sponsored: Black Heritage Celebration

Date(s) Requested: April 16

Location of Event: W Voorhis Ave between S Florida and S Clara Ave

Description of Event: _____

Family-oriented street celebration with a program explaining the importance of the DeLand

Heritage Trail self-guided tours and the historical landmarks and points of interest. It will also

include games and prizes, and food trucks.

What service(s) is/are requested:

Police: \$40.00 per hour** 3 hrs 120, Fire: \$40.00 per hour** (needed?) 3 hrs 120, cleanup :

Public works cleanup 120, special event 150, total \$550

-- Please note a max of \$750 can be requested--

Has the City Commission declared or established a sponsorship role by the City: YES ☐ NO ☒

Has this event been waived or sponsored by the City in the past: YES ☐ NO ☒

CITY OF DELAND
Request for Commission Action
March 20, 2023

SUBJECT: Consideration re Utility Service Agreement for Solid Ground Concrete Pumping.

DEPARTMENT: Utilities

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

ATTACHMENTS: USA Solid Ground Concrete Pumping

APPROVED BY: Michael Pleus, City Manager, March 16, 2023

SUMMARY/HIGHLIGHT:

Solid Ground Concrete Pumping is located at 411 N. Boundary Avenue in DeLand. The attached Utility Service Agreement for the project contains the usual terms and conditions required by the City for utility service. No reimbursement for oversizing of offsite utilities is provided.

STRATEGIC PLAN FOCUS AREA/ACTION STEP:

Sustainability

SUSTAINABILITY:

N/A

FISCAL IMPACT:

The City will receive sewer impact fees and ongoing utility revenue from the project.

RECOMMENDATION:

Staff recommends the Commission approve the Utility Service Agreement for Solid Ground Concrete Pumping.

BACKGROUND/DISCUSSION:

N/A

**UTILITY SERVICE AGREEMENT
FOR
SOLID GROUND CONCRETE PUMPING**

THIS AGREEMENT is entered into this ____ day of _____, 2023, between the City of DeLand (City) and STAYER CAPITAL PARTNERS, LLC (Developer) regarding utility service for the Solid Ground Concrete Pumping project. In consideration of the mutual covenants and conditions in this Agreement, and subject to any necessary approval by any other governmental agency having jurisdiction, the parties agree as follows:

Section 1. City to furnish service. Upon the terms and conditions in this Agreement, and in accordance with the City's rules and regulations, the City shall provide and shall have the exclusive right to furnish potable water, domestic sewer and reuse irrigation services to the real property located at 411 N. Boundary DeLand, FL and described as:

TAX PARCEL NUMBERS
700901790010

BLK 115 EXC S 211.22 FT OF W 154.65 FT & EXC N 360.60 FT OF E 1/2 DELAND PER
OR 8224 PG 2084

Section 2. Service conditioned on construction and acceptance of systems. No water, wastewater or reuse service shall be provided to any part of the property, and no connections to such systems shall be allowed, until the Developer has installed system facilities and improvements in accordance with approved plans and specifications and the City has accepted the conveyance of the systems in writing. The Developer shall apply in writing to the City Engineer for acceptance of the systems. Upon acceptance of the systems, all construction guarantees in favor of the City shall be released.

Section 3. Installation of improvements. The Developer shall install, at its own initial cost and expense (including engineering costs), all lines, pipes, manholes, lift stations, generators, RTU, machinery and other facilities which may be required on and off Developer's property to provide the buildings and occupants with water, wastewater or reuse service and to connect the property to existing City facilities and systems. Upon completion, all off-site and onsite utility improvements shall be conveyed and dedicated to the City. The improvements to be constructed by the Developer off the Developer's property (off-site improvements) shall include:

- One 2" x 1" wet tap with a 2" stainless steel tapping sleeve, 2" gate valve, and approximately 15 LF +/- of 1" polyethylene tubing up to meter.
- Tie into existing lateral and approximately 50 LF +/- of 1 1/4" polyethylene tubing running parallel to the ROW.
- Any other installations required in accordance with the plans and specifications for the subject development or which are otherwise required in accordance with sound utility engineering practices.

All onsite piping for water, sewer force main, and Grinder Pump Lift Station will be installed by the developer and will remain privately owned, operated and maintained in perpetuity by the property owner. All connections to City facilities shall be made at Developer's expense. All water meters 2" and below will be installed by the City at the Developer's expense.

Section 4. Approval of design and plans. The design and construction of all facilities to be transferred to and owned and operated by the City shall be subject to prior approval by the City Engineer. The Developer's engineer shall incorporate all applicable standards and specifications of the City into the Developer's engineering design, plans and specifications. The City shall provide assistance to the Developer's engineers as to design and construction requirements and must approve all construction plans and specifications in writing prior to any construction being commenced. The Developer shall obtain all necessary state, county and local permits required for construction, acceptance and operation of the improvements.

Section 5. Access to construction; approval of work and materials. The City may inspect the construction to ensure compliance with the approved plans and specifications and shall retain the power of final approval of work and materials.

Section 6. Testing during and after construction. The Developer's engineer shall properly supervise construction and shall certify to the City Engineer that the systems are installed in accordance with the approved design plans and specifications. The Developer shall conduct at its own expense whatever tests are deemed by the City Engineer to be necessary and reasonable to ensure that the systems are being constructed in accordance with the approved engineering plans and specifications.

Section 7. Conveyance of easements and improvements. The Developer shall at its expense grant to the City adequate transferable easements for water, sewer and reuse lines, for access to lift stations and water stations and related appurtenances as may be deemed necessary by the City.

Section 8. Evidence of conveyance of facilities. By this Agreement Developer hereby transfers to the City the title to the water, wastewater and reuse systems, facilities and improvements to be installed pursuant to this Agreement, effective without further action upon the completion and acceptance by the City of the installation of those systems. As further evidence of this transfer of title, the Developer shall provide to the City a copy of the recorded plat, if any; a bill of sale for the facilities; written easements; deeds to the land on which lift stations, water stations or similar facilities are located; and other evidences of conveyance required by the City.

Section 9. Additional documents to be provided before acceptance of facilities. In addition to the documents of title listed in the previous paragraph, the Developer shall provide to the City the following documents prior to acceptance of the facilities: As-built drawings of utility improvements, (one hard copy signed and sealed, one PDF and one AUTOCAD delivered on a USB drive) furnished one week prior to final inspection; an accounting of the actual costs (schedule of values) for on-site and off-site construction; letters of acceptance from the appropriate regulatory agency for the systems; certification by the design engineer that the system was constructed as designed; and right-of-way use permits and other permits and licenses obtained from applicable government agencies.

Section 10. Uninterrupted supply not guaranteed. The City does not guarantee an uninterrupted supply of water or reuse at any particular pressure, nor does it assume any duty or obligation to furnish water for extinguishing fires. The City reserves the right to shut off the water in its mains temporarily for necessary purposes. The City shall not be responsible for any damage caused by low pressure, interruption of service or variations in water quality or content.

Section 11. Connections subject to rates and fees. All connections to the water, wastewater and reuse systems shall be subject to the continuing operating rules and regulations of the City

STAYER CAPITAL PARTNERS, LLC

CITY OF DELAND

David Palomares
Name: DAVID PALOMARES
Title: PRESIDENT
7456-161-86-469-0

Christopher M. Cloudman
Mayor

ATTEST:

ATTEST:

Anthony Bennett
Name: Anthony Bennett
Secretary 6520-003-69-462-0
~~Director~~

Julie A. Hennessy
City Clerk - Auditor

Witness 7456-161-86-469-0

Witness

Witness 7460-466-77-264-0

Witness

STATE OF FLORIDA
COUNTY OF VOLUSIA

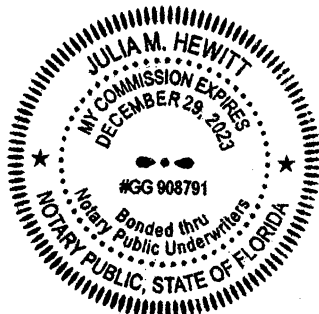
The foregoing instrument was acknowledged before me by means of ☐ physical presence or ☐ online notarization, this _____ day of _____, 2023 by Christopher M. Cloudman, Mayor-Commissioner of the City of DeLand, Florida who is ☐ personally known to me or ☐ who has produced, _____ as identification

Notary Public - State of Florida

Name: _____
My Commission expires: _____

STATE OF FLORIDA
COUNTY OF VOLUSIA

The foregoing instrument was acknowledged before me by means of ☒ physical presence or ☐ online notarization, this 2nd day of MARCH, 2023 by David Palomares President of Stayer Capital Partners, Inc who is ☐ personally known to me or ☒ who has produced, 7456-161-86-469-0 as identification.



Julie A. Hennessy
Notary Public - State of Florida

Name: Julie A. Hennessy
My Commission expires: _____

Contact Information:

OWNER: Cemex Deland
Stayer Capital Partners LLC
6526 Old Brick Rd, Suite 120-306
Windermere, FL 34786

SURVEYOR: Blackwell & Associates Land Surveyors Inc.
995 W. Volusia Ave
Deland, FL 32720
Phone: (386) 734-8050

ENGINEER: Michael Wojtuniak, P.E.
P.E. No. 60934
Engineered Permits, Inc.
311 South Woodland Blvd
Suite A
DeLand, FL 32720
Phone: (386) 734-0830
Fax: (386) 734-8226
Email: epi@epieng.net

Utility Contact Information:

<u>UTILITY TYPE(S)</u>	<u>SERVICE AREA</u>	<u>CONTACT</u>
TELEPHONE	AT&T/ DISTRIBUTION	DINO FARRUGGIO (561)683-2729
CATV	CHARTER COMMUNICATIONS	USIC DISPATCH OFFICE (CLS) (800)778-9140
RECLAIMED WATER, SEWER, WATER	CITY OF DELAND	Jim Ailes (386) 626-7250
ELECTRIC	DUKE ENERGY	USIC DISPATCH (800)778-9140
GAS	FL PUBLIC UTILITIES	DAWN DECOSTA (386)624-8883
FIBER	ZAYO GROUP / FORMERLY LIGHTWAVE, LLC	STAKE CENTER / DANIEL POPE (863)220-0018

CITY OF DELAND
Request for Commission Action
March 20, 2023

SUBJECT: Consideration re Votran Letter of Support.

DEPARTMENT: Community Development

PREPARED BY: Rick Werbiskis, Community Dev. Director

ATTACHMENTS: Votran Ltr of Support

APPROVED BY: Michael Pleus, City Manager, March 16, 2023

SUMMARY/HIGHLIGHT:

Votran is working on a project that will change the way they provide service in DeLand and other parts of West Volusia. Votran is planning to eliminate the majority of the fixed route (large) buses in West Volusia and replace them with a microtransit service. Microtransit is a ride-share style service, similar to Uber, except they will be utilizing 12-16 passenger vehicles for efficiency and cost effectiveness. This type of service is rapidly growing in the transit industry and generally replaces routes with low ridership and/or enhances routes by adding a first mile/last mile for areas that aren't able to access routes within a mile of service. Votran will continue to operate their main fixed route line through DeLand, but the remainder of the area (including the DeLand Sunrail station) will be served by microtransit. Customers will have on-demand, curb-to-curb service instead of waiting for a bus at a bus stop. The DeLand area will be their first location and should begin as a pilot later this year. There are grant fund opportunities available for the planning and design of an intermodal transfer station in Orange City/Deltona area that will assist microtransit users with transfers and in accessing the fixed route line to take their trip further. The available grant is slated for Areas of Persistent Poverty, and they have identified areas in DeLand and Deltona that are applicable. Specifically, the Spring Hill area, which currently does not have fixed route access.

STRATEGIC PLAN FOCUS AREA/ACTION STEP:

Creating a connected community

SUSTAINABILITY:

Efficient transportation, multi-modal, rail

FISCAL IMPACT:

There are no fiscal impacts to the City by providing the requested letter of support.

RECOMMENDATION:

It is staff's recommendation that the City Commission provide the requested letter of support.

BACKGROUND/DISCUSSION:

Votran is planning to eliminate the majority of the fixed route (large) buses in West Volusia and replace them with a microtransit service. This type of service is rapidly growing in the transit industry and generally replaces routes with low ridership and/or enhances routes by adding a first mile/last mile for areas that aren't able to access routes within a mile of service. Votran will continue to operate their main fixed route line

through DeLand, but the remainder of the area (including the DeLand Sunrail station) will be served by microtransit.



City of DeLand

“The Athens of Florida”

www.deland.org

120 South Florida Avenue
DeLand, Florida 32720-5481
Telephone: (386) 626-7000
Fax: (386) 626-7140

March 20, 2023

Mr. Colby McFarland
Federal Transit Administration
Office of Planning and Environment
1200 New Jersey Avenue, SE
Washington, DC 20590

Subject: Application of the County of Volusia d/b/a Votran for the Areas of Persistent Poverty Program (Federal Assistance Listing: 20:505)

Dear Mr. McFarland:

It is the City of DeLand's understanding that the County of Volusia d/b/a Votran is applying to the Federal Transit Administration's Areas of Persistent Poverty Program for Fiscal Year 2023 funding to improve bus transit service in the west side of Volusia County. Please allow this letter to serve as the City of DeLand's support for the County's/Votran's application for an Intermodal Transfer Facility in the Orange City/Deltona area as we can envision this facility supporting Votran's upcoming Microtransit project on the west side of Volusia County. The addition of a transfer facility in this area will make it ideal for Microtransit users on the west side of the county and travelers from outside the county to access other areas of the county including the City of DeLand and SunRail station(s).

Thank you for your consideration in this matter.

Sincerely,

Christopher M. Cloudman
Mayor – Commissioner

CITY OF DELAND
Request for Commission Action
March 20, 2023

SUBJECT: First Reading of Ordinance Amending Chapter 30, Relating to Sewer/Wastewater Connection Fees and Incidental Utility Charges.

DEPARTMENT: Admin Services

PREPARED BY: Darren Elkind, City Attorney

ATTACHMENTS: Chapter 30 Utility Ordinance Amendment 2023

APPROVED BY: Michael Pleus, City Manager, March 15, 2023

SUMMARY/HIGHLIGHT:

An Ordinance is proposed to the City Commission to amend the provisions of Chapter 30 of the Code of Ordinances relating to water and sewer/wastewater connection fees as well as adjusting the charges for certain meters and related utility charges. The ordinance also deletes portions of the rate charts in the current version of the ordinance which relate to prior years' charges. The ordinance does not increase the water connection charges but will increase the wastewater connection charges, from the current charge of \$3,384.00. The wastewater connection charges will be phased in over a two year period, with the first increase to \$4,320.50 taking effect on October 1, 2023 and the remaining increase to \$5,257.00 taking effect on October 1, 2024.

STRATEGIC PLAN FOCUS AREA/ACTION STEP:

Sustainability & High Value Government

SUSTAINABILITY:

Natural resource protection and optimization

FISCAL IMPACT:

The City is the owner and operator of the City's water, wastewater and reclaimed water systems (collectively the "City's Utility Systems") and the City Commission has previously established the rates, fees and charges pertaining to the City's Utility Systems. Pursuant to the provisions of applicable law, and sound and generally accepted public management and fiscal management practices, it is incumbent upon, and fiscally responsible for, the City to have rates, fees and charges in place for utility services furnished by the City's Utility Systems that are just and equitable to all classes of consumers served and properties benefited by the City's Utility Systems.

RECOMMENDATION:

It is recommended that the City Commission consider the enactment of the proposed Ordinance with the first step being approval on first reading.

BACKGROUND/DISCUSSION:

Evaluations and have been performed for and by the City from time-to-time over the years relating to the rates, fees and charges pertaining to City's Utility Systems and said evaluations result in the determination that the amendment of some of the rates, fees and charges will be necessary in order for the City to reasonably recover

the costs of the City associated with serving the various classes of consumers and properties benefited by the City's Utility Systems as well as to meet the regulatory and fiscal obligations of the City.

The City has recently engaged the expert services Raftelis Financial Consultants, Inc. (Raftelis), the City's professional utility rate consultant, to evaluate water and sewer connection fees which have resulted from inflationary pressures which have driven up the cost of capital improvements. Raftelis is a company which assists local governments and utilities by providing management consulting expertise having just recently worked with more than 600 organizations. On February 16, 2023 Raftelis issued the "2023 Water and Wastewater Development Connection Fee Study" pertaining to the City's Utility Systems.

The enactment of the proposed Ordinance, which pertains to wastewater connection charges, and various charges related to water and sewer connections, will implement the changes proposed in the 2023 Raftelis Study. Proposed changes are detailed in the study.

The Ordinance also provides for some technical revisions to the text of the current provisions and updating of the ordinance.

ORDINANCE NO. 2023-XXXX

AN ORDINANCE OF THE CITY COMMISSION OF DELAND, FLORIDA, AMENDING SECTION 30-20, SECTION 30-21, SECTION 30-22, SECTION 30-23, SECTION 30-27 AND SECTION 30-32 OF CHAPTER 30 OF THE CODE OF ORDINANCES OF THE CITY OF DELAND RELATING TO WATER AND SEWER/WASTEWATER RATES, CHARGES AND DEVELOPMENT / CONNECTION FEES; PROVIDING FOR LEGISLATIVE FINDINGS AND INTENT; PROVIDING FOR IMPLEMENTING ADMINISTRATIVE ACTIONS; PROVIDING FOR CONFLICTS; PROVIDING FOR A SAVINGS PROVISION; PROVIDING FOR CODIFICATION; PROVIDING FOR SEVERABILITY AND PROVIDING FOR AN EFFECTIVE DATE WITH PHASED CHARGES.

WHEREAS, the City of DeLand is a vibrant City which engages in a wide array of governmental functions and the provision of high-quality utility services to its citizens and customers; and

WHEREAS, the City of DeLand is the owner and operator of the City of DeLand's water, wastewater and reclaimed water systems (collectively the "utility systems of the City"); and

WHEREAS, the City of DeLand provides utility service to approximately 23,900 potable water customers and 16,900 wastewater/sewer customers throughout the City's service area; and

WHEREAS, the City of DeLand existing water and wastewater/sewer development connection fees which were last increased in 2021; and

WHEREAS, the City of DeLand contracted with Raftelis Financial Consultants, Inc. (Raftelis) to review and update the 2021 Water, Wastewater, and Reclaimed Water Rate and Development Connection Fee Study (2021 Study) conducted by Raftelis which included recommendations to increase the fees; and

WHEREAS, however, since the completion of the 2021 Study, the City of DeLand is experiencing a significant increase in inflation to capital costs and the City desires to update the development connection fees for water and wastewater/sewer to capture these higher capital costs in order to ensure that growth continues to pay its own way and that the taxpayers of the City are not called upon to subsidize the public costs incurred as a result of development activities; and

WHEREAS, development connection fees are important sources for utilities to use to fund infrastructure costs related to growth; and

WHEREAS, on February 16, 2023 Raftelis, the City's utility rate consultant which is headquartered in Maitland, Florida, issued the "2023 Water and Wastewater Development Connection Fee Study" (2023 Study) pertaining to the water and wastewater development connection fees of the City Raftelis being a company which assists local governments and utilities

to thrive by providing management consulting expertise having just recently worked with more than 600 organizations; and

WHEREAS, the 2023 Study is based on the costs to provide infrastructure to address needs related to growth based on data specific to each service and related to the City's characteristics with the technically calculated development connection fees set forth in the 2023 Study reflecting sound and generally acceptable development fee methodologies; and

WHEREAS, the City Commission of the City of DeLand has previously established the rates, fees and charges pertaining to the utility systems of the City in order to be prudent and operate as a fiscally sound local government; and

WHEREAS, pursuant to the provisions of applicable law, it is incumbent upon, and fiscally responsible for, the City Commission to set rates, fees and charges for services furnished by the utility systems of the City that are just and equitable to all classes of consumers served and properties benefited by the Utility systems of the City; and

WHEREAS, the City Commission desires to continue to maintain fair, just, equitable and appropriate rates, fees and charges and to ensure that all customers of the utility systems of the City are treated equitably and are charged appropriate rates for the use of the utility systems of the City; and

WHEREAS, the provisions of Section 180.191, *Florida Statutes*, relates to certain limitations on rates charged to consumers located outside municipal limits and provides that "[a]ny municipality within the state operating a water or sewer utility outside of the boundaries of such municipality . . . may add a surcharge of not more than 25 percent of such rates, fees, and charges to consumers outside the boundaries" and that the "[f]ixing of such rates, fees, and charges in this manner shall not require a public hearing except as may be provided for service to consumers inside the municipality"; and

WHEREAS, the City Commission finds that it is necessary, desirable and fiscally prudent for the utility systems of the City to adopt this Ordinance amending certain of the rates, fees and charges previously established; and

WHEREAS, this Ordinance is enacted pursuant to the home rule powers of the City of DeLand as set forth at Article VIII, Section 2, of the *Constitution of the State of Florida*; Chapter 166, *Florida Statutes*; and Chapter 180, *Florida Statutes*, and other applicable controlling law; and

WHEREAS, the City Commission of the City of DeLand has determined that the enactment of this Ordinance is in the best interest of the citizens of the City of DeLand; and

WHEREAS, for purposes of this Ordinance, underlined type shall constitute additions to the original text, *** shall constitute ellipses to the original text, ~~striketrough~~ shall constitute deletions to the original text, and minor edits are made without legislative scoring.

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 the recital (whereas clause) to this Ordinance and the City staff report relating to this Ordinance.

(b). Additionally, the City Commission adopts as legislative findings the text of the February 16, 2023 letter issued to Mr. Michael Grebosz, Assistant City Manager, by Tony Hairston, Vice President of Raftelis, and Michelle Galvin, Consultant, the subject of which is “2023 Water and Wastewater Development Connection Fee Study” together with the contents of the subject Study.

(c). The City has complied with all requirements and procedures of Florida law in processing and advertising this Ordinance.

Section 2. Amendment to Section 30-20, City Code, Development Fees. The provisions of Section 30-20, “Development fees”, are amended to read as follows:

Sec. 30-20. Development fees.

- (a) *Purpose and authority.* This section establishes procedures to facilitate the orderly expansion of the municipal water and sewer system and provides a means for funding such expansion by those benefiting from the expansion through the imposition of development fees. The city has determined that certain necessary improvements will have to be undertaken in order to provide adequate water supply and sewage treatment and disposal for the influx of new residents, industrial and business establishments anticipated to occur in future years. In order to finance these necessary capital improvements, several methods of financing will be necessary, one of which is a development fee. If there is any inconsistency between the analysis stated herein and that which is stated in the 2021 Utility Rate and Development Connection Fee Study, dated August 31, 2021, pertaining to the utility systems of the city, as issued by Raftelis Financial Consultants, Inc. (Raftelis), the city's rate consultant and fiscal advisor, the analysis and statements published by Raftelis shall prevail.
- (b) *Time of payment.* The development fee for new construction and when service is extended to existing dwellings, commercial or other property, shall be due and payable upon application for water or sewer service. The development fee is charged separately for water and sewer connections. In areas where only one of these services is available, the applicable fee shall be that established for the service provided. The applicable fee for the other service will become due when service is made available.
- (c) *Definitions for the water and wastewater system applicable to development fees.*
 - (1) The water system includes two broad categories which are:
 - a. The "primary system," which includes the following:
 - 1. Wells and well pumps;
 - 2. Raw and treated water mains;
 - 3. High service pumping facilities;

4. Storage and repumping facilities;
 5. Treatment plants; and
 6. Transmission mains.
- b. The balance of the system is defined as the "secondary system" and includes lateral lines extending from the transmission mains and providing local service to the property line of the water connectors.
- (2) The wastewater system includes two broad categories, which are:
- a. The "primary system", which includes the following:
 1. Interceptors;
 2. Master pump stations;
 3. Force mains;
 4. Treatment plants; and
 5. Effluent disposal facilities.
 - b. The balance of the system is defined as the "secondary system" and includes lateral sewers extending from the interceptors and providing local service to the property line of the wastewater connectors.
- (d) *Trust funds established; restraints on usage.* The collected development fees shall be deposited in the water and wastewater system capital improvements trust fund. The proceeds established from the deposit of development fees into the trust fund, and the interest which may accrue on the funds, may be expended only for the purposes provided herein. Expenditures from the trust fund may be used only for the purpose of expanding the primary system facilities of the DeLand water and wastewater system or for the purchase of excess water and/or wastewater system capacity in existing water and/or wastewater systems within the DeLand water and wastewater service area. If allowed by law, the proceeds of the trust fund may be used for improving, updating, or bringing the system as a whole into compliance with a change in standards, regardless of the basis on which such change has been established.
- Disbursements may be made from the trust fund for the purposes specified hereinabove, and in accordance with the appropriate law, with the additional requirement that the disbursement of any funds from the trust fund shall require the written approval of the city manager and the city engineer.
- The provisions of this section are declared to be severable, and the invalidity of any portion of this section shall not affect the validity of the remaining portions.
- (e) *Water and wastewater development fee schedule.*
- (1) *Declaration of the fixture unit schedule for the computation of the water and wastewater development fees.* The city commission has determined that it is necessary to impose a water development fee and a wastewater development fee to new connectors to the utility systems for the privilege of using a certain portion of the existing capacity within the respective system in order to defray the costs associated with the future expansion or upgrading of the primary system facilities within the respective utility system. The water and wastewater development fees will be computed for each customer based on that

customer's estimated impact on the particular system, as calculated from installed plumbing fixtures or other water-consuming devices, and a unit rate for each fixture unit as established in subsections (e)(2) and (3) hereunder. Part A of Table 30-20(e)(1) of this chapter presents a listing of standard plumbing fixtures and associated fixture-unit values for the purpose of computing the water and wastewater development fees for all residential and standard commercial units. For the purpose of assessing for plumbing units and other water-consuming devices not listed in the aforementioned table, a peak flow rate of one fixture unit is defined to be one cubic foot, or seven and one-half gallons per minute.

In the case of other nonstandard or larger commercial or industrial customers, where the number of fixture units as established in Part A of the referenced table and installed on the premises does not fairly state and reflect that customer's impact on the utility systems, or whose impact is produced by the use of devices other than plumbing fixtures, the computation of the water development fee and the wastewater fee will be based on one of the following methods:

Water Development Fee:

Method A: The maximum number of fixture units which can be served through the water meter providing service to the establishment in question, as stated in Part B of Table 30-20(e)(1).

Method B: An equivalent family unit. A family unit is entitled to 128,000 gallons of water per year (.128 MGY) and is equivalent to 20 fixture units. A large commercial or industrial customer's fee would be based on an equivalent family unit and would be computed as follows: Determine the estimated annual water quantity, then divide by 128,000, then multiply by 20, then multiply by the water unit rate per fixture unit.

For potable irrigation where a separate new residential construction has been approved by the city a water development fee equivalent to the 20 fixture unit shall be charged. For estimated quantities not to exceed 128,000 gallons per year. For estimated quantities in excess of 128,000 development fees shall be calculated using method B above.

In determining the water development fee for large commercial or industrial customers, the city reserves the right to review and charge the customer the water development fee which is the higher of the above methods.

In determining the water development fee for large commercial or industrial customers, the city reserves the right to review and charge the customer the water development fee which is the higher of the above methods.

Wastewater development fee:

Wastewater development fee;: An equivalent family unit. A family unit is entitled to 110,000 gallons of wastewater per year (110 MGY) (with biological loading of 192 pounds per year and suspended solids loading of 234 pounds per year) and is equivalent to 20 fixture units. A large commercial or industrial customer's fee would be based on an equivalent family unit and would be computed as follows:

Method A: Determine the estimated annual wastewater quantity, then divide by 110,000 gallons, then multiply by 20, then multiply by the wastewater unit rate per fixture unit.

Method B: Determine the estimated annual biological loading (pounds per year), then divide by 192, then multiply by 20, then multiply by the wastewater unit rate per fixture unit.

Method C: Determine the estimated annual suspended solids loading (pounds per year), then divide by 234, then multiply by 20, then multiply by the wastewater unit rate per fixture unit.

In determining the wastewater development fee for large commercial or industrial customers, the city reserves the right to review and charge the customer the wastewater development fee which is the highest of the above methods.

In all of the above cases, the city may review the fee computation after 12 months of normal facility operation, and may adjust the water or wastewater development fees in an appropriate manner to reflect the user's impact on the system. If after 12 months of normal operation the annual quantities of water or wastewater used at the facility increase due to an additional shift or production modifications, or for any other reason, the city may review the fee computation and increase the development fee to match the increased quantities.

Part A:

All fixture unit weights and fixture unit values for all plumbing fixtures shall be determined in accordance with the latest edition of the Florida Building Code - Plumbing.

Part B:

For nonstandard and large commercial, or industrial customers, the city may elect, at its option, to compute the fixture unit weight based upon the peak capabilities of the water meter being used by that customer. The following table presents the maximum number of fixture units to be served by a particular water meter size and utilized in the computation of the development fees:

Meter Size (Inches)	Fixture Units
5/8—3/4	20 26
1	50
1½	100
2	160
3	350
4	550
6	1,500
8	2,500

- (2) Declaration of the unit rate for the water development fee computation. The development fee for each water system connector will be computed by multiplying the total number of fixture units determined for the connector to be served by a unit rate per fixture unit. Effective, October 1, 2021, the customer will be required to pay \$129.00 for each water system connection.
- (3) Declaration of the unit rate for the wastewater development fee computation. The development fee for each wastewater system connector will be computed by multiplying the total number of fixture units determined for the connector to be served by a unit rate per fixture unit. Effective, October 1, 2021, the customer will be required to pay \$169.20 for each water system connection.
- (4) Declaration of the unit rate for the water development fee computation. The development fee for each water system connector will be computed by multiplying the total number of ERUs determined for the connector to be served by a unit rate per ERU. On October 1, 2021 the customer will be required to pay \$2,580.00 for each water system connection.
- (5) Declaration of the unit rate for the wastewater development fee computation. The development fee for each wastewater system connector will be computed by multiplying the total number of ERUs determined for the connector to be served by a unit rate per ERU. On October 1, 2021, the customer will be required to pay \$3,384.00 for each wastewater system connection. On October 1, 2023, the customer will be required to pay \$4,320.50 for each wastewater system connection. On October 1, 2024, the customer will be required to pay \$5,257.00 for each wastewater system connection.
- (6) *Credit given against development fee when individuals connect who have been previously paying monthly base facility charges for utility service, although not connected to the system.*

The city will allow the application of monthly base facility charges paid for water and/or wastewater service as a credit not to exceed the total cost of the development fee assessed to the connector. In no event shall the excess amount of base facility charges paid to date, if any, be credited to any other rates, charges or fees due for services, nor shall any refunds be issued for any unused credit.

If the service in question is available to the property, as defined by Florida Statute and Florida Administrative Code, credit will be given to customer's utility account in an amount equal to the last four years of volume charges corresponding to the service in question. All base facility charges for the service in question will be credited to future development fees relating to connection for the service in question.

If the service in question is not available to the property, as defined by Florida Statute and Florida Administrative Code, credit will be given to customer's utility account in an amount equal to the last four years of base facility and volume charges corresponding to the service in question.

- (7) *Charge for development fee for water only meters for new connectors.* The following schedule of charges for development fees shall be utilized in assessing all new connectors who desire to have installed separate "water only" meters for irrigation, swimming pools and other similar uses; for purposes of this subsection, "new

connectors" shall include properties which, as of August 1, 1986, were not existing and current connectors to the water system at the location where the water-only meter is to be installed:

Water Meter Size (Inches)	"Water Only" Development Fee
$\frac{5}{8}$ — $\frac{3}{4}$	\$ 108.00
1	243.00
1½	297.00
2	378.00
3	486.00
4	621.00
6	972.00
8	1,350.00

- (8) *Provisions for delayed payment of development fees.* A single-family dwelling connector who resides in such dwelling, or any connector who is rehabilitating a single-family dwelling to bring it into compliance with city building codes, or any existing nonsingle family resident who is required to connect to the city's utility system by department of environmental regulation, department of health and rehabilitative services or county regulatory program and who can show proof of inability to finance elsewhere, is eligible to request and be granted the option of financing his water and sewer development fees. The decision to finance eligible water and sewer development fees is at the discretion of the city manager and shall be based upon demonstration of financial hardship. Administrative procedures for reviewing each request and guidelines for establishing financial hardship shall be developed by the city manager and approved by the city commission. If the option to finance water and sewer development fees is granted, the financing period shall not exceed five years for single-family residents and two years for nonsingle family residents (unless extended by specific approval of the city commission), and the fixed rate of interest shall not exceed 12 percent. Payments on such financed development fees shall be made monthly on the same basis as all other charges for utility service.
- (9) *Demolition; credit given against water and wastewater development fees for fixture units existing prior to internal renovation or demolition of structure.* A private or public service connector ("applicant"), may apply for and receive a credit against water and wastewater development fees otherwise due for fixture units existing prior to internal renovations which alter the number of fixture units, or prior to demolition of approved structures, upon satisfactory compliance with the following:
- The applicant shall, at the time of applying for a building permit for internal renovation which will alter the number of fixture units or for a demolition permit, furnish proof of existing water and/or wastewater service to the subject property

and an exact fixture count, in a manner and form satisfactory to the chief building official.

- b. Prior to internal renovation or demolition, and provided the applicant has obtained the proper building or demolition permit, the chief building official shall personally inspect or verify the number of fixture units and shall provide the applicant with a "notice of water and/or wastewater development fee credits" as provided below, stating the amount of credit to be given against water and/or wastewater development fees for the subject property.
- c. Credits against water and/or wastewater development fees shall be issued as fixture unit credits only, and shall not be paid as cash or monetary credits.
- d. Credits may be given for properties lying inside the city limits; and for properties lying outside the city limits within the area described in that certain utility service agreement by and between Volusia County, Florida and the City of DeLand, dated July 14, 1994, as amended from time-to-time, provided the applicant has obtained a building or demolition permit from Volusia County and can provide the chief building official with satisfactory evidence, as determined by the chief building official, of the number and type of fixture units at the time of internal renovation or demolition.
- e. Any and all credits issued shall be applied towards the subject parcel/lot, and can only be used for new construction on that parcel or lot or on an assemblage of property that includes that parcel or lot unless the city's utility director determines that there is a rational basis to allow the credits to be transferred to an appropriate parcel under common ownership and within a one-mile radius of the subject parcel/lot. Credits shall only be valid and available for use for a period of ten years from the date of recording of the "notice of water and/or wastewater development fee credits," as provided below.
- f. In order to be eligible to receive a credit against water and/or wastewater development fees, all municipal liens against the subject property must be satisfied.
- g. The chief building official shall maintain a written record of properties (by legal description) for which credits have been issued, along with copies of the building or demolition permits and amount of credit for water and/or wastewater development fees. The chief building official shall supply the city manager with a copy of his "notice of water and/or wastewater development fee credits" granting the water and/or wastewater development fee credit and the transfer to an appropriate parcel and the release of credits for the pertinent parcel or parcels if allowed by the city. In addition, the chief building official shall cause such notice to be recorded in the public records of Volusia County, Florida. The cost of such recording shall be borne by the applicant.
- h. Any applicant who wishes to appeal a decision of the chief building official under this section may make such appeal to the city commission by first requesting such appeal in writing to the city commission. However, the city commission shall only give credits to applicants who have complied with the time limitations set forth in this section and who have provided proof by clear and convincing evidence of such

renovation or demolition and of the type and number of fixture units existing on the property at the time of such renovation or demolition.

(f) *Development fees; disposition, review.*

- (1) *Disposition of water and wastewater development fees.* The water and wastewater development fees collected from new customers shall be deposited in the water and wastewater system capital improvements trust fund.
- (2) *Review of water and wastewater development fees.* In that the total amount of the water development fees and the wastewater development fee depends on a number of factors including, but not limited to the growth in customers within the service area, the cost of system improvements required to serve these customers, and other environmental and economic considerations affecting the type of improvements to be made, the amount and distribution of these fees will be reevaluated on an annual basis by the city and presented in a report with recommendations regarding these fees for review by the city commission.

(g) *Water conservation incentives for the installation of high efficiency fixtures.*

- (1) Rebates of a fixed dollar amount of impact fee credit or a rebate in the form of a water bill credit or direct payment will be provided to existing residential and nonresidential customers provided that the fixtures, fittings or appliances are installed and meet the requirements of the EPA WaterSense Program or UNAR Guidelines, included in the following Table:

Plumbing Fixture or Fixture Fitting	Maximum Flow Rate	Impact Fee Credit/ Water Bill Credit
Rain barrel	Minimum capacity 50 gallons US	\$20.00
Lavatory private	1.0 gpm at 60 psi	20.00
Lavatory, public, metered	.25 gallons per metering cycle	50.00
Lavatory, public, nonmetered	.5 gpm at 60 psi	25.00
Shower head	1.5 gpm at 80 psi	20.00
Sink faucet	1.0 gpm at 60 psi	20.00
Water closet, high efficiency	1.28 gallons per flushing cycle	50.00
Water closet, high efficiency (dual flush)	1.28/0.8 gallons per flushing cycle	100.00
Urinal	Waterless or .5 gallons per flushing cycle	100.00

Dishwasher, residential	6.5 gallons per cycle or less (Energy Star/Water Sense Certified)	50.00
Dishwasher, commercial	Less than 1.2 gallons per rack for fill and dump machines and less than .9 gallons per rack for all other types of machines	100.00
Under counter machines	1.0 gallon or less per rack for high temperature machines and 1.7 gallons per rack for low temperature machines	100.00
Washing machine	Water factor* of 8 or lower (Energy Star/Water Sense Certified)	100.00

* Gallons per cycle per cubic foot

- (2) The maximum amount of any rebate or water impact fee credit per premise would be \$250.00.
- (3) ~~The program is available on a first come first serve basis up to a maximum of \$25,000.00.~~
- (4) The city commission may extend or discontinue this incentive program at any time.

Section 3. Amendment to Section 30-21, *City Code*, Physical Connection Charges.
The provisions of Section 30-22, "Physical connection charges", are amended to read as follows:

Sec. 30-21. Physical connection charges.

- (a) *Water service.* The city will install connection facilities for water service from an existing, adjacent water main including the pipe from the water main to the property line of the adjacent property, fittings and other materials related to the normal connection, and a water meter, whenever the applicant shall have paid therefor the required deposit for the water service, the applicable development fee and a water service physical connection charge based upon the following schedule:
 - (1) *Water service connection charge to existing service line.* A flat fee of \$485.00 shall be charged for water connections in which a water service line to the property boundary already exists. This flat fee shall only apply to three-fourths-inch residential meters installed at residences served with potable water for irrigation. This charge shall be increased to \$590.00 if the residence is served with reclaimed water or nonpotable irrigation water and a combination meter/backflow preventer is required by the director of utilities.
 - (2) *Water service connection charge for city-installed service line.*

Water Meter Size (Inches)	Charge
5/8 x 3/4 meter (radio read)	\$485.00
5/8 x 3/4 meter with double check <u>Meter with double check</u> (Radio Read)	590.00 <u>\$695.00</u>
1 (radio read) <u>Meter (Radio Read)</u>	575.00 <u>\$650.00</u>

1 DC Meter (Radio Read)	\$850.00
1½ (radio read) Meter (Radio Read)	760.00 \$960.00
2 (radio read) Meter (Radio Read)	875.00 \$1,075.00
3	Actual cost or developer to install
4	Actual cost or developer to install
6	Actual cost or developer to install
Greater than 6	Actual cost or developer to install

Connection charges for all meters over six inches will be determined by the director of utilities based on the recovery of cost for such connection. Charges also may be increased for any size meter if large road cuts, line extensions, hot taps, special permits, unusual restoration or other factors are determined by the director of utilities to be needed to recover costs.

- (b) *Sewer service.* The city will install connection facilities for sewer service from an existing, adjacent sewer main including the pipe from the sewer main to the property line of the adjacent property, together with fittings and other materials related to a normal connection, whenever the applicant shall have paid therefor the required deposit for the sewer service, the applicable development fee and a sewer service physical connection charge based upon the following schedule:
- (1) *Sewer service connection charge to existing lateral.* A flat fee of \$230.00 shall be charged for sewer connections in which a sewer lateral to the property line already exists.
 - (2) Charges above for city-installed sewer laterals may be increased to cover the city's cost of materials and labor or subcontract services to install laterals more than 25 feet in length, restore pavement, obtain special permits, core structures or other work determined to be necessary by the utility director.
 - (3) *Sewer lateral extension.* A fee of \$830.00 shall be charged for sewer lateral extension.
 - (4) A fee of \$35.00 shall be charged for sewer service lateral location with meter installation. A fee of \$85.00 shall be charged for sewer service lateral location independent of meter installation.

Section 4. Amendment to Section 30-22, *City Code, Monthly Water Rates.* The provisions of Section 30-22, “Monthly water rates”, of the *Code of Ordinances of the City of DeLand, Florida*, are amended to read as follows:

Sec. 30-22. Monthly water rates.

For service to each connection provided, the water rate shall consist of an account maintenance fee, a water volume charge, and a water base facility charge, billed and payable monthly as established by the policies and procedures of the city.

- (a) *Metering requirements.* No water service shall be furnished to any connection unless such service connection is metered, except for service connections to fire hydrants provided by the city. The city manager, or designee, is authorized to specify and have installed the properly sized water meter for any facility based on the average peak water demand estimated for that facility.

- (b) *Account maintenance fee.* A monthly account maintenance fee, as established by the policies and procedures of the city, shall be assessed against each account provided. However, only one account maintenance fee shall be assessed, regardless of whether the customer receives water service, wastewater service, stormwater service, reclaimed water service or any combination thereof.
- (c) *Volume charge.* The water volume charge shall be assessed according to "water conservation blocks" (gallons per month) with flow amounts established pursuant to the following charts. The water volume charge shall be assessed at the rate described below in Block 1 for flows within the amount set forth in that flow designation. Flows that exceed the maximum flow in Block 1 will be billed at a rate described below in Block 2. Flows that exceed the maximum flow in Block 2 will be billed at a rate described below in Block 3.

Chart A: Usage Blocks by Meter Size

Meter Sizes	American Water Works Association Equivalency	Block 1	Block 2	Block 3	Block 4
<i>Residential, all</i>	1.00	up to 5,000	5,001 to 10,000	10,001 to 15,000	Above 15,000
<i>Multifamily per unit</i>	0.70	up to 4,000	4,001 to 8,000	8,001 to 12,000	Above 12,000
<i>Commercial (meter size)</i>					
$\frac{3}{4}$ "	1.00	up to 5,000	5,001 to 10,000	10,001 to 15,000	Above 15,000
1.0"	2.50	up to 13,000	13,001 to 25,000	25,001 to 38,000	Above 38,000
1.5"	5.00	up to 25,000	25,001 to 50,000	50,001 to 75,000	Above 75,000
2.0"	8.00	up to 40,000	40,001 to 80,000	80,001 to 120,000	Above 120,000
3.0"	16.00	up to 80,000	80,001 to 160,000	160,001 to 240,000	Above 240,000
4.0"	25.00	up to 125,000	125,001 to 250,000	250,001 to 375,000	Above 375,000
6.0"	50.00	up to 250,000	250,001 to 500,000	500,001 to 750,000	Above 750,000
8.0"	80.00	up to 400,000	400,001 to 800,000	800,001 to 1,200,000	Above 1,200,000
10.0"	115.00	up to 575,000	575,001 to 1,150,000	1,150,001 to 1,725,000	Above 1,725,000
<i>Irrigation (meter size)</i>					
$\frac{3}{4}$ "	1.00	up to 4,000	4,001 to 8,000	8,001 to 12,000	Above 12,000

1.0"	2.50	up to 10,000	10,001 to 20,000	20,001 to 30,000	Above 30,000
1.5"	5.00	up to 20,000	20,001 to 40,000	40,001 to 60,000	Above 60,000
2.0"	8.00	up to 32,000	32,001 to 64,000	64,001 to 96,000	Above 96,000
3.0"	16.00	up to 64,000	64,001 to 128,000	128,001 to 192,000	Above 192,000
4.0"	25.00	up to 100,000	100,001 to 200,000	200,001 to 300,000	Above 300,000
6.0"	50.00	up to 200,000	200,001 to 400,000	400,001 to 600,000	Above 600,000
8.0"	80.00	up to 320,000	320,001 to 640,000	640,001 to 960,000	Above 960,000
10.0"	115.00	up to 460,000	460,001 to 920,000	920,001 to 1,380,000	Above 1,380,000

- (d) *Base facility charge.* Base facility charges shall commence from the date of initial connection and shall continue to accrue unabated thereafter, regardless of the actual use or occupancy of the property served or whether the meter has been disconnected. Service is available to property when connected and that availability causes impacts to the city's utility systems while also providing benefits to the property such as, by way of example only and not a limitation, for flow to the property. Following demolition of all structures on a parcel and confirmation of such by the building department, water base facility charges will cease until a new structure is built.

- (e) *Monthly water rates.*

	Fiscal Year					
	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Account maintenance fee per bill	\$4.99	\$4.99	\$4.99	\$4.99	\$4.99	\$4.99
¾" double check backflow charge	\$3.97	\$3.97	\$3.97	\$3.97 \$4.15	\$3.97 \$4.34	\$3.97 \$4.54
1" double check backflow	\$4.42	\$4.42	\$4.42	\$4.42 \$4.62	\$4.42 \$4.83	\$4.42 \$5.05
¾" reduced pressure backflow	\$8.84	\$8.84	\$8.84	\$8.84 \$9.24	\$8.84 \$9.66	\$8.84 \$10.09
1" reduced pressure backflow	\$9.94	\$9.94	\$9.94	\$9.94 \$10.39	\$9.94 \$10.86	\$9.94 \$11.35

1½" reduced pressure backflow	\$14.36	\$14.36	\$14.36	\$14.36 <u>\$15.01</u>	\$14.36 <u>\$15.69</u>	\$14.36 <u>\$16.40</u>
2" reduced pressure backflow	\$22.09	\$22.09	\$22.09	\$22.09 <u>\$23.08</u>	\$22.09 <u>\$24.12</u>	\$22.09 <u>\$25.21</u>
Meter maintenance fee	\$3.97	\$3.97	\$3.97	\$3.97 <u>\$4.15</u>	\$3.97 <u>\$4.34</u>	\$3.97 <u>\$4.54</u>
Base facility charge:						
<i>Single-family (per account)</i>	\$7.96	\$8.32	\$8.69	\$9.08	\$9.49	\$9.92
<i>Multifamily (per dwelling unit)</i>	\$5.58	\$5.83	\$6.09	\$6.36	\$6.65	\$6.95
<i>Commercial (per account)</i>						
¾" meter	\$7.96	\$8.32	\$8.69	\$9.08	\$9.49	\$9.92
1" meter	\$19.92	\$20.82	\$21.76	\$22.74	\$23.76	\$24.83
1 ½" meter	\$39.82	\$41.61	\$43.48	\$45.44	\$47.48	\$49.62
2" meter	\$63.72	\$66.59	\$69.59	\$72.72	\$75.99	\$79.41
3" meter	\$127.45	\$133.19	\$139.18	\$145.44	\$151.98	\$158.82
4" meter	\$199.14	\$208.10	\$217.46	\$227.25	\$237.48	\$248.17
6" meter	\$398.27	\$416.19	\$434.92	\$454.49	\$474.94	\$496.31
8" meter	\$637.23	\$665.91	\$695.88	\$727.19	\$759.91	\$794.11
10" meter	\$915.40	\$956.59	\$999.64	\$1,044.62	\$1,091.63	\$1,140.75
<i>Irrigation (per account)</i>						
¾" meter	\$7.96	\$8.32	\$8.69	\$9.08	\$9.49	\$9.92
1" meter	\$19.92	\$20.82	\$21.76	\$22.74	\$23.76	\$24.83
1½" meter	\$39.82	\$41.61	\$43.48	\$45.44	\$47.48	\$49.62
2" meter	\$63.72	\$66.59	\$69.59	\$72.72	\$75.99	\$79.41
3" meter	\$127.45	\$133.19	\$139.18	\$145.44	\$151.98	\$158.82
4" meter	\$199.14	\$208.10	\$217.46	\$227.25	\$237.48	\$248.17
6" meter	\$398.27	\$416.19	\$434.92	\$454.49	\$474.94	\$496.31
8" meter	\$637.23	\$665.91	\$695.88	\$727.19	\$759.91	\$794.11
10" meter	\$915.40	\$956.59	\$999.64	\$1,044.62	\$1,091.63	\$1,140.75
Gallonge Charges: Volume charges (per 1,000 gallons)						
<i>Residential, multifamily and commercial</i>						
Block 1	\$2.30	\$2.40	\$2.51	\$2.62	\$2.74	\$2.86
Block 2	\$3.80	\$3.97	\$4.15	\$4.34	\$4.54	\$4.74
Block 3	\$6.00	\$6.27	\$6.55	\$6.84	\$7.15	\$7.47
Block 4	\$7.14	\$7.46	\$7.80	\$8.15	\$8.52	\$8.90
<i>Irrigation</i>						
Block 1	\$3.80	\$3.97	\$4.15	\$4.34	\$4.54	\$4.74
Block 2	\$6.00	\$6.27	\$6.55	\$6.84	\$7.15	\$7.47
Block 3	\$7.14	\$7.46	\$7.80	\$8.15	\$8.52	\$8.90

Block 4	\$10.44	\$10.91	\$11.40	\$11.91	\$12.45	\$13.01
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- (f) *Combined account.* In order to comply with the requirements of the St. Johns Water Management District to conserve water, the city requires all accounts to be individually metered, providing customers with the ability to monitor their consumption and the cost ramifications for overuse.

For accounts existing prior to August 1, 1999, the combined water volume charge, account maintenance fee and water base facility charge for single-metered multiple dwelling, commercial or industrial complexes may be paid by the owner, association or other owner-authorized agent of the complex.

Distribution of these charges among the occupants of the individual units will be left to the discretion of the owner, association or other owner-authorized agent.

Accounts established after August 1, 1999 shall be individually metered. For certain building in which individual meters are deemed to be impractical, the city engineer may, upon review of the proposed metering plans, allow a single meter to be installed or may allow several meters to serve multiple residences or businesses. Such approval shall only be given upon demonstration that individual metering is impractical due to space limitations or technical difficulties in piping and installing individual meters. Appeal of the city engineer's decision may be made in writing, within ten calendar days of the decision, to the city manager whose decision may be appealed in writing to the city commission within ten calendar days of the decision.

- (g) *Water rate adjustments.* Beginning October 1, 2026, and on or before October 1 of each subsequent year reclaimed water rates shall, in addition to any other increases, be increased to account for inflation. The increase shall be based on the latest available publication promulgated by the U.S. Department of Labor to determine the average annual change in the cost-of-living index (all urban consumers) for the 12 months immediately preceding that date for which data is available.
- (h) *Water backflow testing surcharge.* A monthly charge as shown in the table in subsection 30-22(e) shall be assessed for each residential potable water account when reclaimed water or nonpotable water is used for irrigation. Fees collected will be used to periodically test the city installed backflow device installed on the potable water connection to the residence.
- (i) *Leakage adjustment.* When there is a leak in the water line outside the building, the customer can request a credit for water and sewer volume charges only. A maximum leak credit, if applicable, of two months can be provided on an account once in any 12-month period based on the average consumption for the previous six months. The leak credit can be provided once the customer has provided documentation of a current repair and the city has verified that the leak has been repaired. No credit will be given for leaks inside the building or for any leaks that have not been repaired.

Section 5. Amendment to Section 30-23, City Code, Monthly Sewer Rates. The provisions of Section 30-23, “Monthly sewer rates”, of the Code of Ordinances of the City of DeLand, Florida, are amended to read as follows:

Sec. 30-23. Monthly sewer rates.

For service to each connection provided, the sewer rate shall consist of an account maintenance fee, a sewer volume charge, and a sewer base facility charge, billed and payable monthly as established by the policies and procedures of the city.

- (a) *Metering requirements.* If a sewer customer is using a primary water source other than the municipal water system, said customer shall have the city install, at their expense, a water meter and associated facilities of the size defined by the director of utilities for the purpose of metering the water used from the private source to be utilized in the computation of the sewer volume charge. A monthly charge as shown in the table in subsection 30-22(e) will be assessed to recoup the cost of future maintenance and replacement of the meter.
- (b) *Account maintenance fee.* A monthly account maintenance fee, as established by the policies and procedures of the city, shall be assessed against each account provided. However, only one account maintenance fee shall be assessed, regardless of whether the customer receives water service, wastewater service, stormwater service, reclaimed water service or any combination thereof.
- (c) *Base facility charge.* Sewer base facility charges shall commence from the date of initial connection and shall continue to accrue unabated thereafter, regardless of the actual use or occupancy of the property served or whether the meter is disconnected. Following demolition of all structures on a parcel and confirmation of such by the building department, sewer base facility charges will cease until a new structure is built.
- (d) *Monthly sewer rates:*

	Fiscal Year					
	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Base Facility Charge:						
Single-family (per account)	\$24.41	\$24.78	\$25.15	\$25.53 \$26.16	\$25.91 \$27.21	\$26.30 \$28.30
Multifamily (per dwelling unit)	\$17.09	\$17.35	\$17.61	\$17.87 \$18.31	\$18.14 \$19.04	\$18.41 \$19.80
Commercial (per account):						
$\frac{3}{4}$ meter	\$24.41	\$24.78	\$25.15	\$25.53 \$26.16	\$25.91 \$27.21	\$26.30 \$28.30
1.0" meter	\$61.03	\$61.95	\$62.88	\$63.82 \$65.40	\$64.78 \$68.02	\$65.75 \$70.74
1.5" meter	\$122.05	\$123.88	\$125.74	\$127.63 \$130.77	\$129.54 \$136.00	\$131.48 \$141.44
2.0" meter	\$195.28	\$198.21	\$201.18	\$204.20 \$209.23	\$207.26 \$217.60	\$210.37 \$226.30

3.0" meter	\$390.56	\$396.42	\$402.37	\$408.41 \$418.46	\$414.54 \$435.20	\$420.76 \$452.61
4.0" meter	\$610.25	\$619.40	\$628.69	\$638.12 \$653.84	\$647.69 \$679.99	\$657.41 \$707.19
6.0" meter	\$1,220.50	\$1,238.81	\$1,257.39	\$1,276.25 \$1,307.69	\$1,295.39 \$1,360.00	\$1,314.82 \$1,414.40
8.0" meter	\$1,952.80	\$1,982.09	\$2,011.82	\$2,042.00 \$2,092.29	\$2,072.63 \$2,175.98	\$2,103.72 \$2,263.02
10.0" meter	\$2,807.15	\$2,849.26	\$2,892.00	\$2,935.38 \$3,007.68	\$2,979.41 \$3,127.99	\$3,024.10 \$3,253.11
Gallonge charges:						
Volume charges (per 1,000 gallons)						
Residential (capped at 10,000 gallons)	\$4.83	\$4.90	\$4.97	\$5.04 \$5.17	\$5.12 \$5.38	\$5.20 \$5.60
Multifamily (per dwelling unit):						
Capped at 7,000 gallons	\$4.83	\$4.90	\$4.97	\$5.04 \$5.17	\$5.12 \$5.38	\$5.20 \$5.60
Commercial (all usage)	\$4.83	\$4.90	\$4.97	\$5.04 \$5.17	\$5.12 \$5.38	\$5.20 \$5.60

- (e) *Combined account.* The combined sewer volume charge, account maintenance fee and sewer base facility charge for single metered multiple dwelling, commercial or industrial complexes shall be paid by the owner, association or other owner-authorized agent of the complex as established by the policies and procedures of the city. Distribution of these charges among the occupants of the individual units will be left to the discretion of the owner, association or other owner-authorized agent.
- (f) *Consumer credits available upon application.* Sanitary sewer customers may apply for the credits set forth below. The final discretion to make such adjustments shall be vested in the city staff member designated by the city manager from time to time.
- (1) A customer may apply for a credit on the sewer portion of a utility bill for filling a swimming pool for a necessary purpose. The customer must provide a bona fide letter from a swimming pool company proving how much water was necessary and used to fill the swimming pool.
 - (2) A customer may apply for a one-time credit on the sewer portion of a utility bill if the customer proves that a water hose was accidentally left running, or a water faucet was accidentally left running. The customer must provide proof of the accidental act causing the flow and that all reasonable steps were taken to prevent the accident and mitigate its effect.
 - (3) A customer may apply for a one-time credit for each 12 months on the sewer portion of a utility bill if the customer proves that flow occurred due to a toilet leak, washing machine leak, or similar occurrence. The customer must provide proof of the inadvertent

action causing the flow and that all reasonable steps were taken to prevent the accident and mitigate its effect.

- (4) The city manager, or designee, shall make the adjudications set forth in this section.

Section 6. Amendment to Section 30-27, *City Code*, Miscellaneous Rates, Charges And Fees. The provisions of Section 30-27, “Miscellaneous rates, charges and fees”, of *the Code of Ordinances of the City of DeLand, Florida*, are amended to read as follows:

Sec. 30-27. Miscellaneous rates, charges and fees.

- (a) *Rates for bulk water sales.* Any person buying water in bulk from the city shall pay to the city the existing volume rate in place at that time, plus a billing fee of \$10.00 per purchase of water in bulk.

- (b) *Temporary and construction water service.* All temporary water service shall be metered using meter facilities provided by the City of DeLand unless exempted in writing by the utility director. No connection shall be made to city hydrants, water service connections or taps unless suitable backflow prevention devices are installed and maintained by the user.

- (1) *Meter assembly deposit.* Customers desiring temporary water service shall apply for such service and pay a deposit for temporary meters as follows:

¾" \$100.00

1" 200.00

2" (hydrant meter/backflow assembly) ~~2,000.00~~ \$2,500.00

Deposits shall be refunded upon return of the meter/backflow assembly. An amount necessary to recover costs for repair or loss of equipment may be deducted from this deposit.

- (2) Hydrant meter/backflow assemblies shall be issued, used and returned in accordance with the policies and procedures established by the utility director. No modifications of the meter/backflow assemblies shall be made without the written consent of the utility director.
- (3) The customer shall notify the city as to the location at which the hydrant meter will be used. Meters shall not be relocated without the approval of the city. Meters relocated without prior authorization may be removed by the city and the temporary water account closed.
- (4) The customer is responsible for submitting the hydrant meter reading (usage) for each month by the fifth day of the following month, or if the fifth day is a weekend or holiday, then on the next business day, to the city representative at which time the account will be billed for water used plus a \$10.00 monthly processing fee. Water use charges will not be deducted from the deposit. Deposits shall be refunded in full provided the meter is returned in original condition, there are not missing parts and all charges for water used have been paid in full.
- (5) Temporary/construction meters shall not be used for water service to a completed building or business for a period exceeding 90 days.

- (6) *Temporary meters.* Temporary meters shall be read monthly and billed to the account of record. Temporary water volume charge shall be at the highest block rate established for residential or commercial accounts.
- (7). Temporary/construction water that is non-metered, shall be charged a onetime fee of \$300.00 to cover the cost of unmetered water used by the home builder for the construction of a residential home prior to final close out and setting up a final permeant meter.
- (8) *Excess water use prohibited.* The utility director may, at his discretion, prohibit excessive use of temporary water if deemed to be wasteful or excessive. This shall include excessive use for irrigation or compaction, particularly during drought periods. The utility director may, upon determination of excessive water use, order such use halted and, if necessary, terminate temporary water service.
- (9) (8) All temporary water connections shall be subject to the watering restrictions of the St. Johns River Water Management District, the County of Volusia and the City of DeLand, whichever is most stringent.
- (c) *Meter calibration.* The results of a meter calibration test shall be used to determine if a meter is functioning accurately. Based on the results of the calibration test, any meter functioning within a plus or minus three percent tolerance shall be considered to be functioning accurately. Any meter functioning outside of a plus or minus three percent tolerance shall be considered to be malfunctioning and shall be replaced and consumption shall be adjusted to historical average for the account. The historical average will be determined by calculating the average monthly consumption for the 12-month period preceding the month in which the monthly average changed in a statistically significant amount, which change will be presumed to be due to the malfunction. If the meter is determined to be functioning accurately, the customer shall be billed a \$55.00 calibration charge. If the meter is determined to be inaccurate, the customer will not be charged a calibration charge.
- (d) *Fire hydrant charge.* The city shall pay into the water revenue account, from the general funds of the city, a sum of \$25.00 per hydrant per year. Volusia County and other authorized users of fire hydrants which are outside the city limits shall pay the city a sum of \$100.00 per hydrant per year.
- (e) *Walk-through reconnection.* Potential owners and realtors may request that water service be reconnected for the purpose of an inspection as part of the due diligence related to title transfer shall pay a walk-through fee of \$50.00. If the potential owner of the property is making the request, a copy of the contract for sale must be presented. If a realtor or other representative of the owner is making the request, a copy of the contract for sale and a copy of the real estate contract or other written evidence that the party is acting as an agent for the owner must be presented. Requests for walk-through reconnection must be made and paid for at least one day in advance. Service will be reconnected between the opening of city business and 9:00 a.m. on the date scheduled for a maximum of 24 hours. Should the end of the scheduled period fall during a weekend or over a holiday, service will be disconnected prior to the close of business on the date originally reconnected. Requests for same day walk-through reconnection will result in an additional \$25.00 charge. If the reconnection must be rescheduled, the city must be contacted prior to city personnel being dispatched to the property for the reconnection. If reconnection has already been made, an additional walk-

through reconnection fee will be charged for the reschedule date and must be paid prior to the reconnection. Walk-through reconnections are made with the understanding that minimal water should be used and only for inspection purposes. Walk-through reconnections are not permitted when requested directly by the owner without payment in full of the entire balance owed.

- (f) *Backflow device installation charges.* Customers desiring the city to install backflow preventer device shall be as follows:

¾" reduced pressure backflow	\$425.00	<u>\$500.00</u>
1" double check backflow device	450.00	<u>\$525.00</u>
1" reduced pressure backflow	500.00	<u>\$575.00</u>
1½" reduced pressure backflow	800.00	<u>\$875.00</u>
2" reduced pressure backflow	850.00	<u>\$975.00</u>

Additional charges for unusual installation involving concrete removal and replacement or other unusual construction would be billed at city's actual cost for material and labor.

- (g) A one-time meter upgrade fee of \$300.00 shall be charged when a residential customer wishes to replace their privately owned backflow preventer and standard three-fourths inch city meter with a city owned three-fourths inch double check combination meter. An additional monthly fee will be applied to the customer's water bill for the annual testing and maintenance of the backflow device as referenced in section 30-22. The customer will be responsible for removal of the RPZ backflow device, if desired.

Section 7. Amendment to Section 30-32, *City Code*, Reclaimed Water Connection Charges. The provisions of Section 30-32, "Reclaimed water connection charges", of the *Code of Ordinances of the City of DeLand, Florida*, are amended to read as follows:

Sec. 30-32. Reclaimed water connection charges.

- (a) *Reclaimed water service.* The city will install connection facilities for reclaimed water service from an existing, adjacent reclaimed water main including the pipe from the water main to the property line to the adjacent property, fittings and other materials relating to the normal connection, and a water meter, whenever the applicants shall have paid their full required deposit for the reclaimed water service and a reclaimed water service physical connection charge based on the following schedule:

Reclaimed Water Meter Size (inches)	Charge
¾	\$ 485.00
1	575.00 <u>\$650.00</u>
1½	760.00 <u>\$850.00</u>
2	875.00 <u>\$1,075.00</u>
3	Actual cost or developer to install

4	Actual cost or developer to install
6	Actual cost or developer to install
Greater than 6	Actual cost or developer to install

- (b) *[Connection charges.]* Connection charges for all meters over six inches will be determined by the director of utilities based on recovery of costs for such connection. Charges above may be increased for any meter size if large road cuts, line extension, hot taps, special permits, unusual restoration or other factors are determined by the director of utilities to be needed for the city of recover costs.
- (c) *Initial deposit required.* The initial deposit for providing reclaimed water (pressurized) for retail shall be \$60.00. No deposit will be required for bulk services.

Section 8. Savings. The prior actions of the City of DeLand relating to the regulation of utility systems of the City and rates and charges relating thereto, as well as any and all related matters, are hereby ratified and affirmed.

Section 9. Implementing Administrative Actions.

(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). Without limiting the generality of the prior Subsection of this Ordinance, the City Manager, or designee, shall implement a 90-day notification period after the enactment of this Ordinance notifying pertinent parties in such manner as deemed appropriate with regard to times when the new connection/development fee rates shall take effect.

Section 10. Conflicts. All ordinances or parts of ordinances and other actions of the City Commission in conflict with this Ordinance are hereby repealed.

Section 11. 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 12. Codification; Direction to Code Codifier and City Staff; Correction of Scrivener's Errors.

(a). The provisions of Sections 1, 2, 3, 4, 5, 6 and 7 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 the text of Sections 8 through 13 shall not be codified.

(b). The Code codifier is granted liberal authority to codify the provisions of this Ordinance in such manner and in such places as deemed advisable and to make changes to any cross-references to the provisions of this Ordinance set forth in the *Code of Ordinances of the City of DeLand*.

(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. To that end, whenever a rate, fee or charge is increased to account for inflation the Code codifier shall edit the *Code of Ordinances of the City of DeLand* to ensure that the correct amount of the rate, fee or charge, or figure used in developing the correct amount of the rate, fee or charge is codified.

Section 13. Effective Date. This Ordinance shall become effective immediately upon adoption; provided, however, that the dates set forth for the implementation of charging fees, rates and charges shall be as specifically set forth as to each provision of this Ordinance.

PASSED AND DULY ADOPTED this ___ day of _____, 2023.

Christopher M. Cloudman
Mayor - Commissioner

ATTEST:

Julie A. Hennessy, MMC, City Clerk - Auditor

Passed on first reading: _____, 2023.

Adopted on second reading: _____, 2023.

APPROVED AS TO FORM AND LEGALITY:

Darren J. Elkind, City Attorney

CITY OF DELAND
Request for Commission Action
March 20, 2023

SUBJECT: First Reading of Ordinance Annexing 1.135 Acres of Property, Located Northwest of East New Hampshire Avenue and South Garfield Avenue.

DEPARTMENT: Planning

PREPARED BY: Kendall Story, Senior Planner

ATTACHMENTS: Ordinance, AN23-001 Exhibit "A" - Legal Description, AN23-001 Sketch of Description, AN23-001 Exhibit "B" - Map, AN23-001 Staff Report, AN23-001 Aerial Map

APPROVED BY: Michael Pleus, City Manager, March 15, 2023

SUMMARY/HIGHLIGHT:

This request is for approval to annex 1.135 acres of city-owned property into the city limits of DeLand, as part of the expansion of the Public Works Complex. At the Planning Board's February 15, 2023 meeting, the board recommended approval of the annexation.

STRATEGIC PLAN FOCUS AREA/ACTION STEP:

As outlined in the city's Strategic Plan, referencing the Strategic Focus Area: Institute Smart Growth Principles - the strategic context states that, "to manage growth, the city will need to institute a number of smart growth principles. For reasons of both community identity and governmental efficiency, an annexation strategy is required which will 'square-off' the city's boundaries." The following Action Steps apply, stating that, "the city will continue to review annexations from a business plan perspective", and that the city will, "require contiguous properties to annex".

SUSTAINABILITY:

N/A

FISCAL IMPACT:

N/A

RECOMMENDATION:

It is recommended that the City Commission approve the annexation of the 1.135 acres of city-owned property into the city limits of DeLand.

BACKGROUND/DISCUSSION:

The subject property is vacant land, and it is located just south of the existing Public Services Complex. The City of DeLand purchased the subject property with a plan to eventually use it in the future expansion of the Wastewater Treatment Plant. All site improvements will require review and approval of a separate site plan or other development application.

ORDINANCE NO. 2023 -

AN ORDINANCE OF THE CITY COMMISSION OF DELAND, FLORIDA, ANNEXING TWO PARCELS OF LAND TOTALING APPROXIMATELY +/- 1.135 ACRES OF PROPERTY LOCATED NORTHWEST OF EAST NEW HAMPSHIRE AVENUE AND SOUTH GARFIELD AVENUE; AMENDING CITY BOUNDARIES TO INCLUDE THE ANNEXED PROPERTIES; AFFIRMING COMPLIANCE WITH STATUTORY PROCEDURE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Petitioner, Ray Bahrami, City Engineer, on behalf of the City of DeLand, submitted a petition for annexation of approximately +/- 1.135 acres of land located northwest of East New Hampshire Avenue and South Garfield Avenue; and

WHEREAS, the parcels to be annexed is undeveloped and wooded; and

WHEREAS, the area to be annexed is contiguous to the boundaries of the City of DeLand, on the north, will not create an enclave if annexed, is reasonably compact, is not circuitous, and otherwise meets the requirements of *Chapter 171, Florida Statutes*.

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

Section 1. The following described parcels of land in Volusia County, Florida, for which a petition for annexation has been received from the Petitioner, Ray Bahrami, City Engineer on behalf of the City of DeLand, totaling approximately +/- 1.135 acres, located northwest of East New Hampshire Avenue and South Garfield Avenue, is hereby annexed and made part of the City of DeLand, subject to the jurisdiction, obligations, benefits and privileges of property within the municipality:

See legal description(s) attached hereto as Exhibit “A”

Parcel Identification Nos. 702101000220; 702101000210

Section 2. The boundary lines of the City of DeLand are hereby changed and redefined to include the lands described in Section 1 above and depicted on the map attached hereto as Exhibit “B” and by this reference made a part hereof.

Section 3. The City Commission finds that a public hearing has been held on this Ordinance prior to adoption in the Commission Chambers, City Hall, 120 S. Florida Avenue, DeLand, Florida, at ____ P.M., on _____, after notice published in accordance with Florida Statutes Section 171.044.

Section 4. This Ordinance shall become effective immediately upon its adoption.

PASSED AND DULY ADOPTED this ____ day of _____, 2023.

Christopher M. Cloudman
Mayor-Commissioner

ATTEST:

Julie A. Hennessy
City Clerk - Auditor

Passed on first reading:
Adopted on second reading:

APPROVED AS TO FORM AND LEGALITY:

Darren J. Elkind
City Attorney

Exhibit "A"

SKETCH OF DESCRIPTION

SURVEYOR'S NOTES:

1. THIS IS NOT A BOUNDARY SURVEY. THIS IS A SKETCH OF DESCRIPTION.
2. BEARINGS (AND COORDINATES) ARE BASED ON THE FLORIDA STATE PLANE COORDINATE SYSTEM (EAST ZONE) WITH THE WEST LINE OF SOUTH GARFIELD AVE., HAVING A BEARING OF N01°13'29"W
3. THIS SKETCH IS BASED SURVEY INFORMATION PREPARED BY THIS FIRM, JOB NUMBER 22-1324 FOR THE CITY OF DELAND, FLORIDA.
4. THIS SKETCH IS NOT VALID WITHOUT THE SIGNATURE AND THE ORIGINAL RAISED SEAL OR A VALID ELECTRONIC SIGNATURE OF A FLORIDA LICENSED SURVEYOR AND MAPPER.
5. THIS DESCRIPTION HAS BEEN CREATED BY SLIGER & ASSOCIATES INC., PER CLIENT REQUEST.
6. THIS SKETCH IS A SET AND IS NOT VALID WITHOUT ALL SHEETS INCLUDING SHEETS 1 THROUGH 2.

DESCRIPTION:

LEGAL DESCRIPTION:

LOTS 21 THROUGH 26, TOGETHER WITH A PORTION OF MANSFIELD AVE, LYING NORTH OF AND ADJACENT TO LOTS 21 THROUGH 26, CLARK HARPERS SUBDIVISION, AS RECORDED IN MAP BOOK 9, PAGE 15, OF THE PUBLIC RECORDS OF VOLUSIA COUNTY, FLORIDA, LOCATED IN THE SOUTH 1/2 OF THE SOUTHEAST 1/4, OF THE SOUTHWEST 1/4, OF THE NORTHEAST 1/4 OF SECTION 21, TOWNSHIP 17 SOUTH, RANGE 30 EAST, VOLUSIA COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE SOUTHEAST CORNER OF THE SOUTHWEST 1/4 OF THE NORTHEAST 1/4 OF SECTION 21, TOWNSHIP 17S, RANGE 30 EAST, VOLUSIA COUNTY, FLORIDA. THENCE ALONG SAID EAST LINE N01°13'29"W A DISTANCE OF 332.63 FEET TO THE NORTH NORTH EAST CORNER OF CLARK HARPERS SUBDIVISION, AS RECORDED IN MAP BOOK 9, PAGE 15, OF THE PUBLIC RECORDS OF VOLUSIA COUNTY, FLORIDA; THENCE ALONG THE NORTH LINE OF SAID CLARK HARPER'S N89°23'26"W, A DISTANCE OF 204.06 FEET TO THE EAST LINE OF LOT 21 AND THE NORTHERLY EXTENSION THEREOF AND THE POINT OF BEGINNING; THENCE LONG THE EAST LINE OF LOT 21 AND THE NORTHERLY EXTENSION THEREOF S01°13'29"E, A DISTANCE OF 163.82 FEET TO THE SOUTHERLY LINE OF LOT 21; THENCE ALONG THE SAID SOUTHERLY LINE OF LOT 21 AND THE SOUTHERLY LINE OF LOTS 22 THROUGH 26 N89°23'26"W, A DISTANCE OF 302.00 FEET TO THE WESTERLY LINE OF LOT 26; THENCE ALONG SAID WESTERLY LINE AND THE NORTHERLY EXTENSION THEREOF N01°07'30"W, A DISTANCE OF 163.81 FEET TO THE AFORESAID NORTHERLY LINE OF CLARK HARPERS SUBDIVISION; THENCE ALONG SAID NORTHERLY LINE S89°23'26"E, A DISTANCE OF 301.75 FEET TO THE POINT OF BEGINNING.

CONTAINING 49423.33 SQ.FT. 1.135 ACRES

THIS SCETCH OF DESCRIPTION IS CERTIFIED TO AND PREPARED FOR THE SOLE AND EXCLUSIVE BENEFIT OF THE ENTITIES AND OR INDIVIDUALS LISTED BELOW, ON THE MOST CURRENT DATE, AND SHALL NOT BE RELIED UPON BY ANY OTHER ENTITY OR INDIVIDUAL WHOMSOEVER.

I HEREBY CERTIFY THAT THIS SKETCH MEETS THE STANDARDS OF PRACTICE SET FORTH BY THE FLORIDA BOARD OF PROFESSIONAL SURVEYORS AND MAPPERS IN CHAPTER 5J-17.05, FLORIDA ADMINISTRATIVE CODE, PURSUANT TO SECTION 472.027, FLORIDA STATUTES.

CERTIFIED TO:

CITY OF DELAND, FLORIDA

JEFF W. BARNES P.S.M. NO. 5576

PROJECT: CLARK HARPER'S SUBDIVISION
CLIENT: CITY OF DELAND, FLORIDA

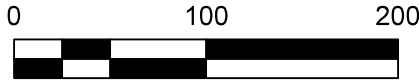
SCALE: 1"=100'
DATE: 02-21-2023

DRAWN BY: J MOLLER

JOB NO. 23-0107

SHEET 2 OF 2
Page 246 of 340

SKETCH OF DESCRIPTION



NORTHERLY LINE
OF MB 9, PG 15
BY OCCUPATION

NORTHERLY LINE OF
CLARK HARPER'S

POINT OF
BEGINNING

NORTHERLY
EXTENSION

N89°23'26"W
204.06'

S89°23'26"E 301.75'

MANSFIELD AVE, (20' R/W) MB 9, PG 15
(NOT OPEN)

LOT 1

LOT 26

LOT 25

LOT 24

LOT 23

LOT 22

LOT 21

SOUTHERLY R/W
LOT 18

LOT 2

LOT 18

LOT 3

LOT 17

LOT 4

LOT 16

LOT 5

LOT 15

LOT 6

LOT 14

VACANT AND WOODED
1.135 ACERS MORE OR LESS.

S. LINE OF L-21 TO L-26

N89°23'26"W 302.00'

LOT 7

LOT 8

LOT 9

LOT 10

LOT 11

LOT 12

LOT 13

S01°13'29"E
163.82'

287.60'

N01°13'29"W 3332.63'

EASTERLY LINE OF MB 9, PG 15

EAST LINE OF THE SOUTHWEST 1/4
OF THE NORTHEAST 1/4 OF
SECTION 21, TOWNSHIP 17, RANGE 30

NEW HAMPSHIRE AVE, (25' R/W) MB 9, PG 15

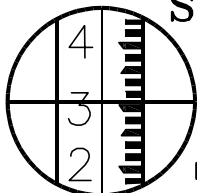
SOUTHERLY LINE OF MB 9, PG 15

POINT OF COMMENCEMENT
FOUND 1" IRON PIPE

SOUTHEAST CORNER, SOUTHWEST 1/4 OF THE NORTHEAST 1/4,
SECTION 21, TOWNSHIP 17 EAST, RANGE 30 WEST.

PROJECT: CLARK HARPER'S SUBDIVISION
CLIENT: CITY OF DELAND, FLORIDA

SCALE: 1"=100'
DATE: 02-21-2023



SLIGER & ASSOCIATES, INC.

PROFESSIONAL LAND SURVEYORS

3921 NOVA ROAD
PORT ORANGE, FL 32127
(386) 761-5385

LICENSED BUSINESS CERTIFICATION NUMBER 3019

www.sligerassociates.com

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LEGEND / ABBREVIATIONS

○	CHANGE IN DIRECTION
R/W	RIGHT OF WAY
⊕	CENTERLINE
△	CENTRAL ANGLE
R	RADIUS
L	LOT
CB	CHORD BEARING
PC	POINT OF CURVATURE
PT	POINT OF TANGENCY
PCC	POINT OF COMPOUND CURVE
PNT	POINT OF NON-TANGENCY
PRC	POINT OF REVERSE CURVE

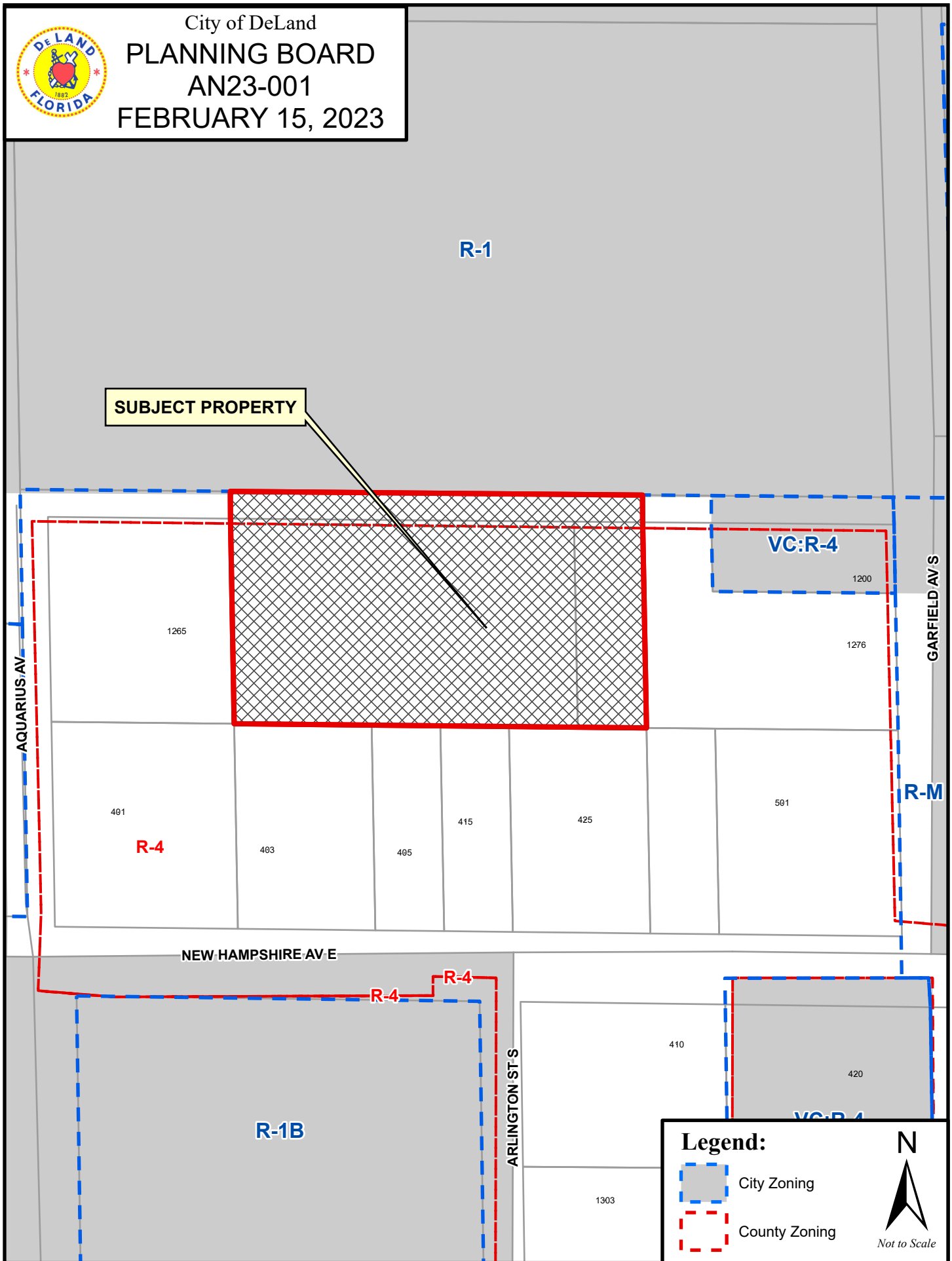
JOB NO. 23-0107

SHEET 1 OF 2

Exhibit "B"



City of DeLand
PLANNING BOARD
AN23-001
FEBRUARY 15, 2023



**PLANNING DEPARTMENT STAFF REPORT
TO
PLANNING BOARD**

February 15, 2023

APPLICATION: AN23-001

1. **Requested Action:** Annexation of lots 21-26 of the Clark Harper's plat into the City limits of DeLand
2. **Location:** Located ± 250 northwest of the intersection of E. New Hampshire Ave. & S. Garfield Ave.
3. **Petitioner:** Ray Bahrami, City Engineer, on behalf of the city
4. **Owner:** City of DeLand
5. **Size of parcel(s):** ± 1.135 acres
6. **Parcel ID:** 702101000220; 702101000210
7. **Land Use Designation & Zoning of Subject Property:**

Future Land Use: Volusia County: Urban Medium Intensity UMI

Existing Zoning: Volusia County: R-4

Existing Use: Undeveloped

8. **Surrounding Land Use & Zoning:**

	LAND USE	ZONING
North:	LDR	R-1
South:	VC: UMI	VC: R-4
East:	VC: UMI	VC: R-4
West:	VC: UMI & LDR	VC: R-4 & R-1B

9. Physical Characteristics: The subject property is located in unincorporated Volusia County and is currently zoned R-4 (Urban Single-Family) with a future land use designation of County UMI (Urban Medium Intensity). Both the zoning and land use shall remain. The proposed annexation consists of $\pm$ 1.135 acres, and will also include the southern half of Mansfield Ave. right-of-way. The subject property does not appear to contain any wetlands and does not lie within the 100-year flood zone. The parcel is wooded and undeveloped. The subject property is owned by the City of DeLand, and all site improvements will require review and approval of a separate site plan or other development application.

10. Public Services & Utilities: The City's Utilities Department determined the closest City water main is an 8" main on Garfield Ave., and the closest city sewer main is a 6" force main located on New Hampshire Ave. The Police Department has determined the appropriate Patrol Zone (5), and the Fire Department will confirm that there is adequate fire protection.



11. Growth Management Plan Consistency:

The city-owned property to the north of the subject property is the location of the Public Works department and future administrative building. To the south, east and west of the subject property are residential properties, less than a half-acre each.

12. Analysis: The City's guidelines for annexation require a property be sufficiently contiguous to property already within the city limits and to be accessible to public services provided. In addition, the State requires the property be reasonably compact, not circuitous, and does not create an enclave. The subject property does not create an enclave, is contiguous to the City of DeLand, is reasonably compact and is not circuitous. The parcel is contiguous to the city to the north by $\pm$ 300 ft.

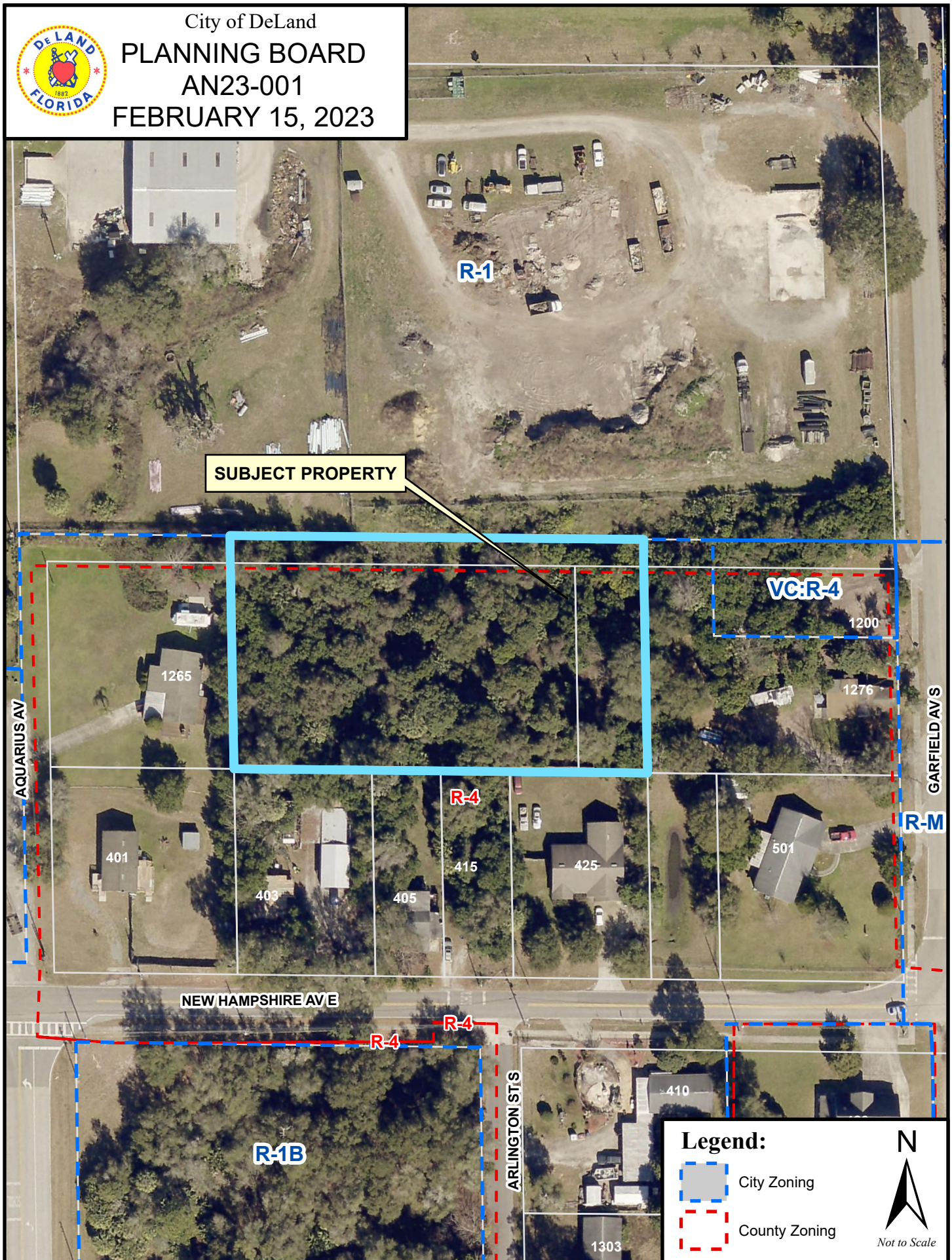
Recommendation: Staff recommends that the Planning Board forward this annexation petition to the City Commission, with a recommendation for approval.

Based upon the concurrency requirements of the State of Florida and the City's concurrency management plan, as adopted in Article 5, Sec. 33-41 of the Land Development Regulations, approval of the proposed annexation does not automatically provide vested development rights. At the time the developer applies for a development permit, adequate infrastructure must exist to support the proposed development. If such infrastructure does not exist, the developer may be required to incur additional expense to ensure that the necessary infrastructure is provided.

L:\COMMDEV\PLANNING\SR\2023 SR-AN23-001 City Owned Property



City of DeLand
PLANNING BOARD
AN23-001
FEBRUARY 15, 2023



CITY OF DELAND
Request for Commission Action
March 20, 2023

SUBJECT: Resolution Approving Class IV Site Plan, Yardley – DeLand Crossing.

DEPARTMENT: Planning

PREPARED BY: Belinda Collins, Senior Planner

ATTACHMENTS: Resolution, SP22-247 - Revised Site Plan, SP22-247 - Yardley DeLand Crossing, Building Elevations - Yardley

APPROVED BY: Michael Pleus, City Manager, March 16, 2023

SUMMARY/HIGHLIGHT:

Approval of a Class IV Site plan for the development of a multi-family residential development on a 28.64-acre site located at the southeast corner of Martin Luther King Jr. Beltway and Cassadaga Road. The concept for the development of this property is a build-to-rent multi-family development with 233 units designed to reflect a single-family residential neighborhood with individual units instead of the typical apartment layout of larger buildings with multiple units on a single lot. The development will include a total of 233 attached and detached multi-family units arranged “cottage style” as opposed to a single multi-story, multi-family building. The overall density is 8.1 dwelling units per acre. On February 15, 2023, the Planning Board recommended approval of the site plan, by a vote of 3 to 1.

STRATEGIC PLAN FOCUS AREA/ACTION STEP:

As outlined in the city’s strategic plan under Strategic Focus Area: Preparing for the future: Strategies results – Identification of emerging issues that can impact the City. This project will help to meet a need for housing to address the expanding population.

SUSTAINABILITY:

n/a

FISCAL IMPACT:

The approval of the site plan for this property will have a positive fiscal impact once the use is established and income is generated that will fund city services.

RECOMMENDATION:

It is recommended that the City Commission approve the Class IV site plan application for this property.

BACKGROUND/DISCUSSION:

There will be a single owner for the entire development and there will be no HOA. No individual homestead exemptions are allowed, as the homes will not be individually owned, but rented. The property will be considered a commercial use and the units cannot be sold as individual residences. The development plan includes open spaces/tree protection, stormwater areas, amenities including a pool/clubhouse, a dog park, and a walking trail. These amenities will be owned and maintained by the owner of the large, single lot, in a similar manner as the ownership and maintenance of amenities at apartment complexes.

RESOLUTION NO. 2023 -

A RESOLUTION OF THE CITY COMMISSION OF DELAND, FLORIDA, APPROVING A CLASS IV SITE PLAN FOR YARDLEY-DELAND CROSSINGS, LOCATED AT THE SOUTHEAST INTERSECTION OF MARTIN LUTHER KING, JR., BOULEVARD (CR 4101) AND CASSADAGA ROAD; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the applicant, Nick Gluckman – Taylor Morrison, has submitted a proper and complete application under Chapter 33, Article 12 of the City of DeLand Code of Ordinances for the approval of a Class IV Site Plan for Yardley-DeLand Crossings, located at the southeast intersection of Martin Luther King, Jr., Blvd., (CR 4101) and Cassadaga Road; and

WHEREAS, the applicant intends to construct a multi-family residential development consisting of 233 units; and

WHEREAS, on February 15, 2023, the Planning Board recommended approval of the Class IV Site Plan for Yardley-DeLand Crossings.

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

Section 1. The City Commission hereby approves the Class IV Site Plan for Yardley-DeLand Crossings located at the southeast corner of the intersection of Dr. Martin Luther King, Jr., Blvd. (CR 4101) and Cassadaga Road.

Section 2. This Resolution shall become effective immediately upon its adoption.

PASSED AND DULY ADOPTED this 20th day of March, 2023.

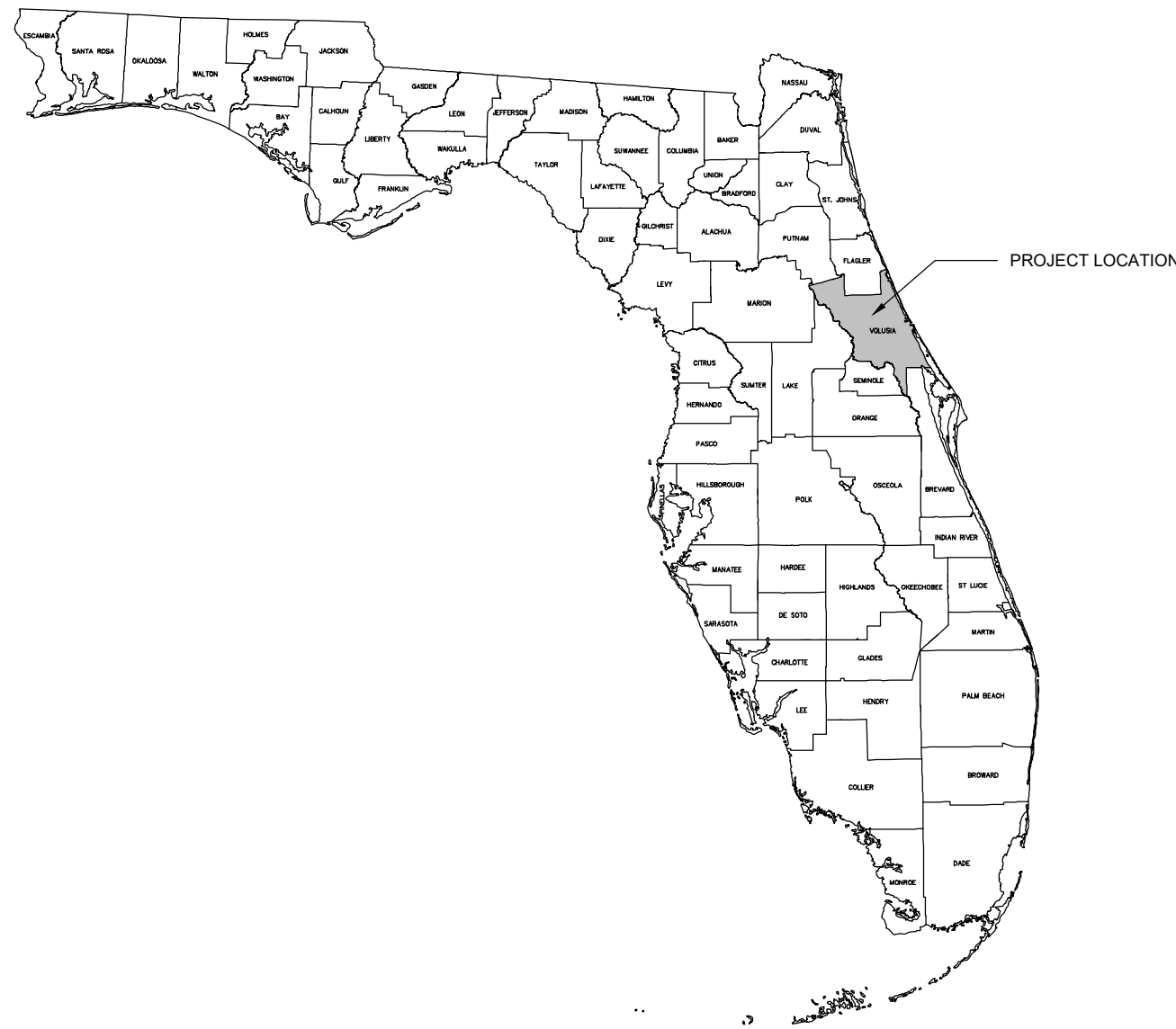
Christopher M. Cloudman
Mayor-Commissioner

ATTEST:

Julie A. Hennessy
City Clerk – Auditor

APPROVED AS TO FORM AND LEGALITY:

Darren J. Elkind
City Attorney



DEVELOPMENT PLANS FOR YARDLY DELAND CROSSINGS

SECTION 6, TOWNSHIP 18 SOUTH, RANGE 31 EAST
CITY OF DELAND, FLORIDA

PROPERTY DESCRIPTION

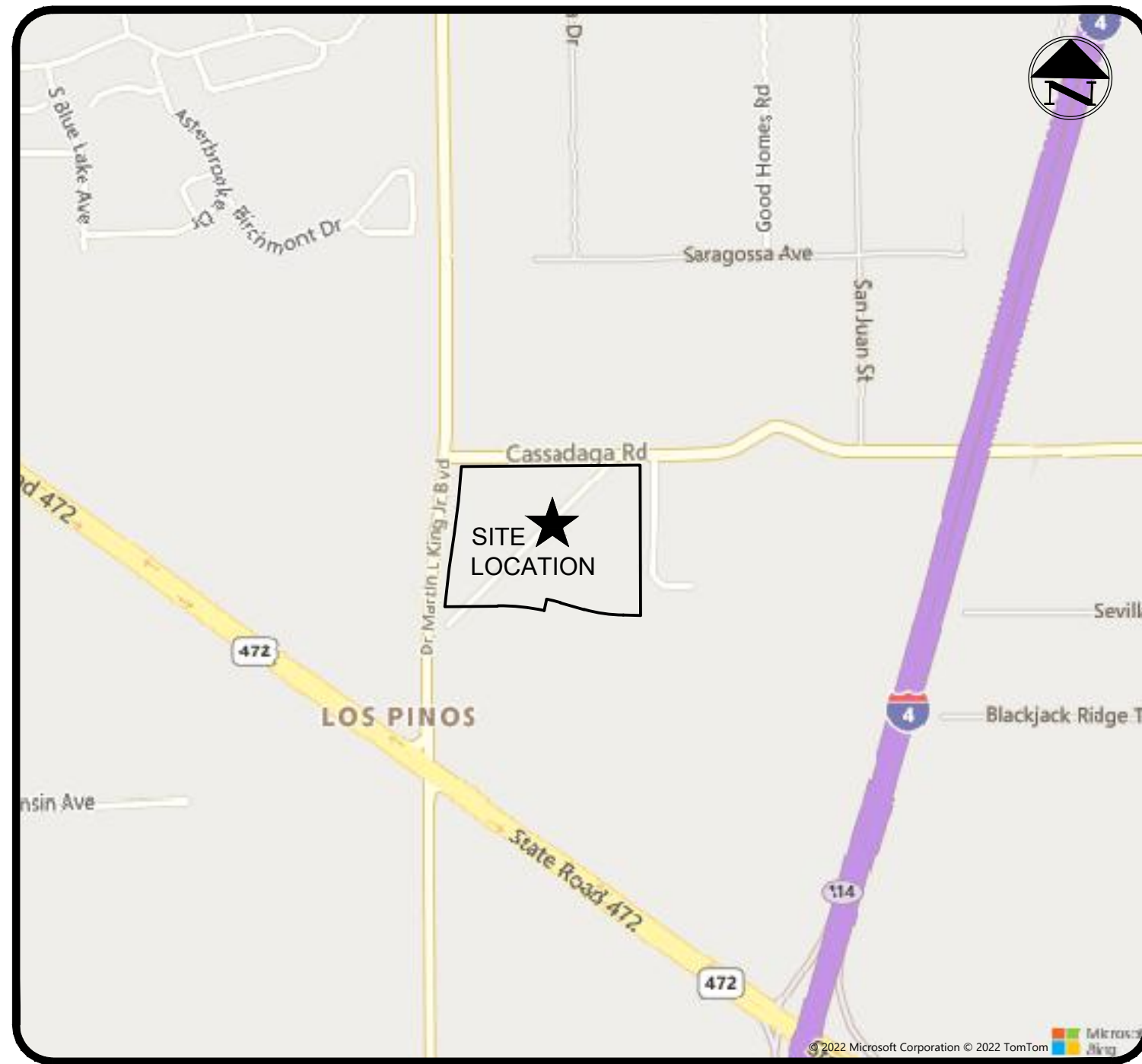
LEGAL DESCRIPTION:

A PORTION OF GOVERNMENT LOTS 4 AND 5, SECTION 6, TOWNSHIP 18 SOUTH, RANGE 31 EAST, VOLUSIA COUNTY, FLORIDA.

BEING DESCRIBED AS FOLLOWS:

BEGIN AT A POINT ON THE SOUTH RIGHT OF WAY LINE OF CASSADAGA ROAD PER OFFICIAL RECORDS BOOK 3779, PAGE 3745 OF THE PUBLIC RECORDS OF VOLUSIA COUNTY, FLORIDA AND THE EASTERLY LINE OF SAID GOVERNMENT LOT 4; THENCE RUN SOUTH 00°14'44" EAST ALONG SAID EASTERLY LINE, FOR A DISTANCE OF 1028.00 FEET; THENCE DEPARTING SAID EASTERLY LINE RUN NORTH 89°43'30" WEST, FOR A DISTANCE OF 118.80 FEET TO THE POINT OF CURVATURE OF A CURVE CONCAVE NORTHERLY; THENCE RUN NORTHWESTERLY ALONG SAID CURVE HAVING A CENTRAL ANGLE OF 15°36'56", A RADIUS OF 1000.00 FEET, AN ARC LENGTH OF 272.54 FEET, A CHORD BEARING OF NORTH 81°55'02" WEST AND A CHORD DISTANCE OF 271.70 FEET TO THE POINT OF TANGENCY; THENCE RUN NORTH 74°08'34" WEST, FOR A DISTANCE OF 189.10 FEET TO THE POINT OF CURVATURE OF A CURVE CONCAVE SOUTHWESTERLY; THENCE RUN NORTHWESTERLY ALONG SAID CURVE HAVING A CENTRAL ANGLE OF 3°39'55", A RADIUS OF 1520.00 FEET, AN ARC LENGTH OF 97.24 FEET, A CHORD BEARING OF NORTH 75°56'32" WEST AND A CHORD DISTANCE OF 97.22 FEET TO THE POINT ON A RADIAL LINE; THENCE RUN SOUTH 12°13'31" WEST ALONG SAID RADIAL LINE, FOR A DISTANCE OF 80.00 FEET TO THE POINT ON A CURVE CONCAVE SOUTHERLY; THENCE DEPARTING SAID RADIAL LINE, RUN NORTHWESTERLY ALONG SAID CURVE HAVING A CENTRAL ANGLE OF 12°42'11", A RADIUS OF 1440.00 FEET, AN ARC LENGTH OF 319.26 FEET, A CHORD BEARING OF NORTH 84°07'35" WEST AND A CHORD DISTANCE OF 318.61 FEET TO THE POINT OF TANGENCY; THENCE RUN SOUTH 89°31'20" WEST, FOR A DISTANCE OF 362.16 FEET TO A POINT ON THE EASTERLY RIGHT OF WAY LINE OF MARTIN LUTHER KING JR. BOULEVARD AS RECORDED IN OFFICIAL RECORDS BOOK 3779, PAGE 3819 OF SAID PUBLIC RECORDS AND A NON-TANGENT CURVE CONCAVE EASTERLY; THENCE RUN NORTHEASTERLY ALONG SAID CURVE AND EASTERLY RIGHT OF WAY LINE HAVING A CENTRAL ANGLE OF 2°43'48", A RADIUS OF 5629.58 FEET, AN ARC LENGTH OF 268.24 FEET, A CHORD BEARING OF NORTH 06°53'12" EAST AND A CHORD DISTANCE OF 268.22 FEET TO THE POINT OF TANGENCY; THENCE RUN NORTH 08°15'06" EAST, FOR A DISTANCE OF 225.00 FEET TO THE POINT OF CURVATURE OF A CURVE CONCAVE WESTERLY; THENCE RUN NORTHEASTERLY ALONG SAID CURVE HAVING A CENTRAL ANGLE OF 04°38'00", A RADIUS OF 5829.58 FEET, AN ARC LENGTH OF 471.41 FEET, A CHORD BEARING OF NORTH 05°56'07" EAST AND A CHORD DISTANCE OF 471.28 FEET TO A POINT ON THE AFORESAID SOUTH RIGHT OF WAY LINE OF CASSADAGA ROAD; THENCE RUN NORTH 89°31'20" EAST ALONG SAID SOUTH RIGHT OF WAY LINE, FOR A DISTANCE OF 1223.22 FEET TO THE POINT OF BEGINNING.

CONTAINING 28.642 ACRES OF LAND, MORE OR LESS.



VICINITY MAP

1" = 1,000'

PROJECT TEAM MEMBERS:

DEVELOPER:

TM BTR OF FLORIDA, LLC
2600 LAKE LUCIEN DRIVE, SUITE 350
MAITLAND, FLORIDA 32751
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SURVEYOR:

ALLEN & COMPANY, INC.
16 EAST PLANT STREET
WINTER GARDEN, FLORIDA 34787
PHONE: (407) 654-5355

OWNER:

STONEKIRK VENTURES LLC
WILLIAM LJR KIRK
PO Box 1873
ORLANDO, FLORIDA 32802

CALL 48 HOURS BEFORE YOU DIG

Know what's below.
Call before you dig.

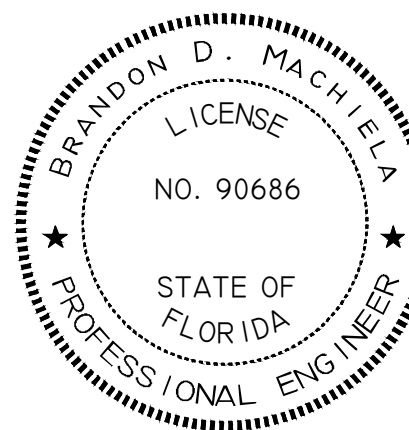


VERTICAL DATUM INFORMATION

THE ELEVATIONS SHOWN HEREON ARE BASED ON FLORIDA DEPARTMENT OF TRANSPORTATION DATUM PER BENCH MARK NUMBER 91503036, ELEVATION = 49.322, NAVD 1988 DATUM.

1 (800) 432-4770

SHEET LIST TABLE	
SHEET NUMBER	SHEET TITLE
C1.0	COVER SHEET
C2.0	GENERAL NOTES
C3.0	ARIAL SITE PLAN
C4.0	EXISTING CONDITIONS AND DEMOLITION PLAN
C5.0	MASTER SITE PLAN
C5.1 - C5.12	SITE PLAN
C6.0	MASTER PAVING, GRADING & DRAINAGE PLAN
C6.1 - C6.12	PAVING, GRADING & DRAINAGE PLAN
C7.0	CROSS SECTIONS
C8.0	MASTER UTILITY PLAN
C8.1 - C8.12	UTILITY PLAN
C9.0 - C9.1	CONSTRUCTION DETAILS
C10.0	UTILITY DETAILS
C10.1 - C10.3	LIFT STATION DETAILS
C11.0 - C11.1	DRAINAGE DETAILS
L1.0	TREE REMOVAL REFERENCE PLAN
L1.1 - L1.4	TREE REMOVAL ENLARGEMENT PLAN
L1.5 - L1.13	TREE REMOVAL SPREADSHEET
L3.0	LANDSCAPE PLAN
L4.0	SCHEMATIC IRRIGATION PLAN
L5.0 - L5.1	LANDSCAPE DETAILS
L6.0	IRRIGATION DETAILS
L7.0	GENERAL NOTES & LANDSCAPE SPECIFICATIONS



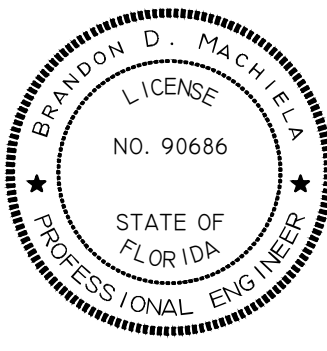
Digitally
signed by
Brandon
Machiela
Date:
2022.12.22
13:06:57
-05'00'

YARDLY
DELAND CROSSINGS

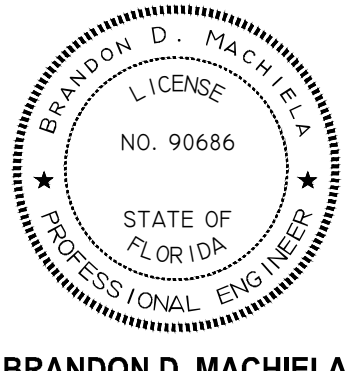
SITE DATA TABLE	
PROJECT LOCATION	CITY OF DELAND
TOTAL PROJECT AREA	28.642±
PRESENT ZONING	PD
FUTURE LAND DESIGNATION	PD
PROPOSED USE	BUILD-TO-RENT COMMUNITY
PID #	810600000124
FLOOD ZONE	"X" PER FIRM MAP NUMBER 12127C0610J, DATED 2/18/2014
No. Of UNITS	233

CONSTRUCTION PLAN REVISIONS	REVISED PER CITY OF DELAND TRC COMMENTS
12/22/2022	

Engineering Business Certificate of Authorization No. 32771
Florida Certificate of Authorization No. LC28000638

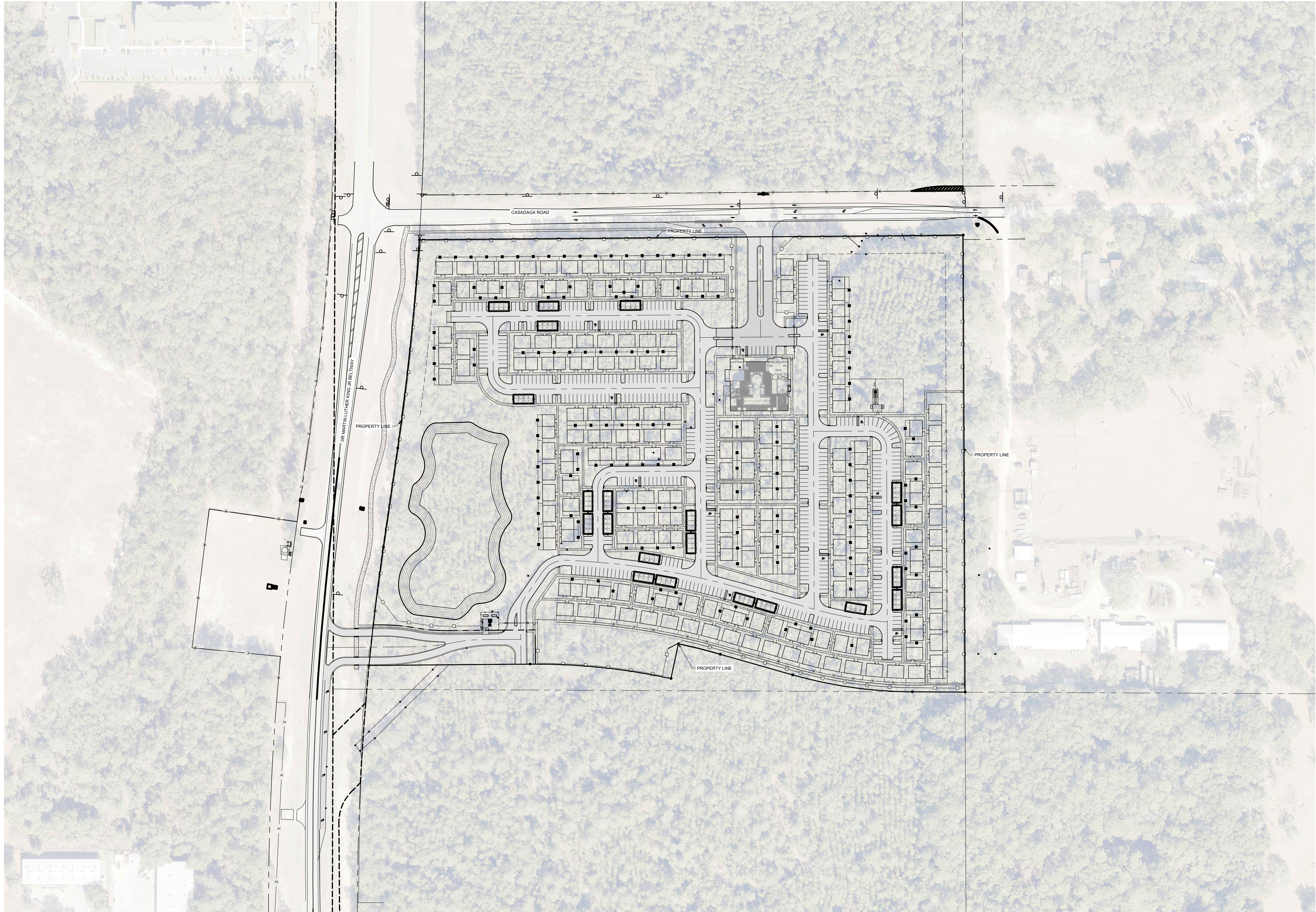


BRANDON D. MACHIELA
FLORIDA LICENSED PROFESSIONAL ENGINEER
REGISTRATION NUMBER 90686

GENERAL UTILITY NOTES - PRIOR TO CONSTRUCTION, THE CONTRACTOR SHALL OBTAIN FROM THE ENGINEER OR OWNER A COPY OF ALL PERTINENT PERMITS RELATED TO THIS PROJECT. IT IS THE CONTRACTOR'S RESPONSIBILITY TO ASSURE THAT ALL CONSTRUCTION ACTIVITIES ARE IN COMPLIANCE WITH THE CONDITIONS OF ALL PERMITS AND APPROVALS. - GRASS AND MULCH, OR SOLID SOD, ALL AREAS IN EXISTING RIGHTS-OF-WAY DISTURBED BY CONSTRUCTION. - IN ACCORDANCE WITH THE UNDERGROUND FACILITY DAMAGE PREVENTION AND SAFETY ACT (CHAPTER 556, F.S.), THE CONTRACTOR SHALL CALL THE SUNSHINE STATE ONE CALL OF FLORIDA (SSOCOP) AT 1-800-432-4770 FORTY EIGHT (48) HOURS IN ADVANCE OF ANY EXCAVATION. - ALL UTILITY MATERIALS AND WORKMANSHIP MUST COMPLY WITH VOLUSIA COUNTY UTILITY AUTHORITY STANDARDS AND DETAILS. - CONTRACTOR SHALL BE RESPONSIBLE FOR OBTAINING ANY AND ALL ROAD CROSSING OR UTILITY PERMITS. - THE FIELD-SURVEYED OR REPORTED LOCATIONS OF ALL EXISTING UNDERGROUND AND ABOVE-GROUND UTILITIES KNOWN TO EXIST AT THE TIME OF PLANS PRODUCTION HAVE BEEN REVIEWED FOR CONFLICTS BETWEEN EXISTING AND PROPOSED UTILITIES SHALL BE BROUGHT TO THE ATTENTION OF THE ENGINEER OR RECORD MAINTENANCE. - CONTRACTOR SHALL VERIFY LOCATIONS AND DEPTHS OF EXISTING WATER AND SEWER LINES PRIOR TO BEGINNING CONSTRUCTION. - THE LOCATIONS AND ELEVATION OF ALL SERVICE LINES ARE TO BE DETERMINED IN THE FIELD BY OWNER AND/OR CONTRACTOR PRIOR TO CONSTRUCTION OF SAME. - FIRE HYDRANT, GATE VALVE AND BLOW-OFF VALVE ASSEMBLIES SHALL CONSIST OF ALL PIPE, VALVES, TEES, FITTINGS, AND ANY AND ALL OTHER APPURTENANCES COMPRISING A COMPLETE WORKING UNIT. - ALL FIRE HYDRANTS SHALL BE FLOW TESTED AND COLOR CODED BASED ON FLOW RESULTS IN ACCORDANCE WITH VOLUSIA COUNTY UTILITY AUTHORITY SPECIFICATIONS. - ALL DUCTILE IRON (DIP) POTABLE WATER MAIN PIPING SHALL BE IN ACCORDANCE WITH ANSI/AWWA C150/A21.50 AND MANUFACTURED TO ANSI/AWWA C151/A21.51, AND SUPPLIED WITH RUBBER GASKET PUSH-ON JOINTS IN ACCORDANCE WITH ANSI/AWWA C111/A21.11. PIPE SHALL BE SUPPLIED WITH MINIMUM PRESSURE CLASS 350. - ALL PVC WATER MAIN PIPE SHALL CONFORM TO THE REQUIREMENTS FOUND IN AWWA STANDARD, LATEST EDITION AT THE TIME OF PLAN APPROVAL AND BE AS FOLLOWS: 2" SHALL BE SDR 21 PVC; 4"-12" SHALL BE AWWA C-900 CLASS 150 DR 18 PVC; 16"-24" SHALL BE AWWA C-900 CLASS 165 DR 25 PVC. - ALL WATER MAIN PIPE AND FITTINGS INSTALLED UNDER THIS PROJECT SHALL BE COLOR CODED OR MARKED IN ACCORDANCE WITH SUBPARAGRAPH 62-555-307(1)(B), FLORIDA ADMINISTRATIVE CODES, USING BLUE AS THE PREDOMINANT COLOR. - REUSE WATER MAINS, VALVES, AND SERVICES SHALL INCLUDE THE FOLLOWING TO AVOID CONFUSION WITH POTABLE SYSTEM: - ALL PVC REUSE PIPING SHALL BE PURPLE PIGMENTED OR MARKED. - ALL PVC REUSE PIPE SHALL CONFORM TO THE REQUIREMENTS FOUND IN AWWA STANDARD, LATEST EDITION AT THE TIME OF PLAN APPROVAL AND BE AS FOLLOWS: 2" SHALL BE SDR 21 PVC; 4"-12" SHALL BE AWWA C-900 CLASS 150 DR 18 PVC; 16"-24" SHALL BE AWWA C-900 CLASS 165 DR 25 PVC. - ALL DUCTILE IRON (DIP) REUSE PIPING SHALL BE IN ACCORDANCE WITH ANSI/AWWA C150/A21.50 AND MANUFACTURED TO ANSI/AWWA C151/A21.51, AND SUPPLIED WITH RUBBER GASKET PUSH-ON JOINTS IN ACCORDANCE WITH ANSI/AWWA C111/A21.11. PIPE SHALL BE SUPPLIED WITH MINIMUM PRESSURE CLASS 250. - SQUARE TOP VALVE BOXES FOR ISOLATION VALVES IN SYSTEM, WITH COVERS MARKED "EFFLUENT." - PURPLE STRIPE ON CURB TO IDENTIFY REUSE WATER SERVICES. - ONE INCH SERVICES FOR REUSE WATER SERVICES. - PURPLE MAGNETIC LOCATING TAPE, STATING "REUSE MAIN BURIED BELOW" OVER ALL REUSE WATER MAINS (18 INCHES BELOW GRADE). - RECLAIMED WATER SERVICE ON OPPOSITE LOT LINE FROM POTABLE SERVICE. - ALL ASPECTS OF REUSE WATER SYSTEM MUST COMPLY WITH CHAPTER 62-610, F.A.C., LATEST EDITION. - ALL 8" SANITARY SEWER PIPE SHALL BE CONSTRUCTED AT A 0.40% MINIMUM SLOPE UNLESS OTHERWISE NOTED. - SANITARY SEWER MAINS WITH INVERT ELEVATIONS FROM 0-18 FEET BELOW FINISHED GRADE SHALL BE CONSTRUCTED OF SDR-26 PVC PIPE. SANITARY SEWER MAINS WITH INVERT ELEVATIONS GREATER THAN 18 FEET BELOW FINISHED GRADE SHALL BE CONSTRUCTED OF C-900 DR 18 PVC PIPE. - FORCE MAINS SHALL BE CONSTRUCTED OF C-900 DR 18 PVC FINISHED GREEN. - ADJUSTING MANHOLE TOPS TO MATCH GRADE AND SLOPE OF THE FINISH PAVING SHALL BE INCLUDED IN THE RESPECTIVE CONTRACT UNIT PRICE FOR MANHOLES, PAYMENT OF WHICH WILL CONSTITUTE FULL COMPENSATION FOR THE CONSTRUCTION AND COMPLETION OF THE MANHOLE, AND NO ADDITIONAL PAYMENT WILL BE ALLOWED OR MADE FOR ADJUSTING MANHOLE TOPS. - BENDS SHALL BE INSTALLED IN FORCE MAIN, WATER MAIN OR REUSE MAIN TO AVOID UNFORESEEN CONFLICTS IN EXISTING OR PROPOSED STRUCTURES. - THE JOINT DEFLECTION METHOD SHALL BE USED WHERE PRACTICAL IN LIEU OF INSTALLING LINES. - ALL VALVE BOX ASSEMBLIES LOCATED WITHIN ROADWAYS OR PARKING AREAS SHALL BE PROTECTED FROM TRUCK TRAFFIC BY USE OF 6" THICK REINFORCED CONCRETE PADS POURED AROUND VALVE BOXES (SEE DETAIL). - CONNECTIONS INTO EXISTING COUNTY-OWNED SYSTEMS SHALL BE VIA WET TAP. WET TAPS SHALL BE PERFORMED BY THE VOLUSIA COUNTY UTILITIES SERVICES BRANCH AT THE DEVELOPERS EXPENSE. MATERIAL FOR WET TAPS LARGER THAN 2" SHALL BE PROVIDED AND INSTALLED BY THE PROJECT CONTRACTOR. EXCAVATION, BACKFILL AND SURFACE RESTORATION SHALL BE THE CONTRACTOR'S RESPONSIBILITY. - GATE VALVES INSTALLED FOR PHASING SHALL BE RESTRAINED PER CURRENT CITY OF DELAND STANDARDS. - OFF-RAILWAY EASEMENTS SHALL BE "STABILIZED" FOR ACCESS BY MAINTENANCE VEHICLES. - STUB-OUT LINES ON THE WATER MAIN, FORCE MAIN, AND REUSE MAIN HAVE RESTRAINED JOINTS FROM THE MAIN LINE TO THE STUB-OUT. - ALL PVC PIPELINE SHALL HAVE A MINIMUM 36" COVER. - MAINTAIN A MINIMUM HORIZONTAL SEPARATION BETWEEN REUSE MAINS AND WATER MAINS OR FORCE MAINS. - ALL WATER MAINS SHALL BE DEFLECTED VERTICALLY WHERE CROSSING STORM SEWER PIPE TO OBTAIN A MINIMUM VERTICAL DISTANCE OF 18 INCHES BETWEEN THE OUTSIDE OF THE WATER MAIN AND THE OUTSIDE OF THE STORM SEWER. JOINTS SHALL BE LOCATED SUCH THAT THE DISTANCE FROM THE STORM SEWER AND WATER MAIN JOINT IS AS FAR AS PRACTICAL. - WATER MAINS SHOULD BE LAID AT LEAST 10 FEET HORIZONTALLY FROM ANY EXISTING OR PROPOSED STORM SEWER. - AT NO TIME SHOULD VERTICAL CLEARANCE BETWEEN FORCE MAIN OR GRAVITY SEWER AND WATER MAIN BE LESS THAN 18" AT CROSSING OF SAME. - AT NO TIME SHOULD HORIZONTAL CLEARANCE BETWEEN FORCE MAIN OR GRAVITY SEWER AND WATER MAIN BE LESS THAN 10' WHEN SAME ARE PARALLELING EACH OTHER. - SANITARY SEWERS, FORCE AND REUSE MAINS AND STORM SEWERS SHOULD CROSS UNDER WATER MAINS. SANITARY SEWERS, FORCE AND REUSE MAINS AND STORM SEWERS CROSSING WATER MAINS SHALL BE LAID TO PROVIDE A MINIMUM VERTICAL DISTANCE OF 18 INCHES BETWEEN THE INVERT OF THE UPPER PIPE AND THE CROWN OF THE LOWER PIPE WHENEVER POSSIBLE. - WHEN SANITARY SEWERS, FORCE AND REUSE MAINS AND STORM SEWERS MUST CROSS A WATER MAIN WITH LESS THAN 18 INCHES VERTICAL DISTANCE, BOTH THE SEWER AND THE WATER MAIN SHALL BE CONSTRUCTED OF DUCTILE IRON PIPE (DIP) AT THE CROSSING. DIP IS NOT REQUIRED FOR STORM SEWERS IF IT IS NOT AVAILABLE IN THE SIZE PROPOSED; SUFFICIENT LENGTHS OF DIP MUST BE USED TO PROVIDE A MINIMUM SEPARATION OF 10 FEET BETWEEN TWO JOINTS. ALL JOINTS ON THE WATER MAIN WITHIN 20 FEET OF THE CROSSING MUST BE LEAK FREE AND MECHANICALLY RESTRAINED. A MINIMUM VERTICAL CLEARANCE OF 6 INCHES MUST BE MAINTAINED AT THE CROSSING. - WHERE THERE IS NO ALTERNATIVE TO SEWER AND REUSE PIPES CROSSING OVER A WATER MAIN, THE CRITERIA FOR MINIMUM SEPARATION OF 18 INCHES BETWEEN LINES AND 10 FEET BETWEEN JOINTS SHALL BE REQUIRED. - ALL CROSSINGS SHALL BE ARRANGED SO THAT THE SEWER AND REUSE PIPES JOINTS AND THE WATER MAIN PIPE JOINTS ARE EQUIDISTANT FROM THE POINT OF CROSSING (PIPES CENTERED ON THE CROSSING). - WHERE A NEW PIPE CONFLICTS WITH AN EXISTING PIPE, THE NEW PIPE SHALL BE CONSTRUCTED OF DIP AND THE CROSSING SHALL BE ARRANGED TO MEET THE REQUIREMENTS ABOVE. - A MINIMUM 10'-FOOT HORIZONTAL SEPARATION SHALL BE MAINTAINED IN PARALLEL INSTALLATIONS BETWEEN ANY TYPE OF SEWER (INCLUDING DRAINAGE INLETS) AND WATER MAIN WHENEVER POSSIBLE. A MINIMUM 5'-FOOT HORIZONTAL SEPARATION SHALL BE MAINTAINED IN PARALLEL INSTALLATION BETWEEN REUSE WATER MAINS AND WATER MAINS, AND BETWEEN REUSE WATER MAINS AND SANITARY SEWERS WHENEVER POSSIBLE. - IN CASES WHERE IT IS NOT POSSIBLE TO MAINTAIN A 10'-FOOT HORIZONTAL SEPARATION BETWEEN ANY TYPE OF PARALLEL SEWER AND WATER MAIN, OR A 5'-FOOT SEPARATION BETWEEN REUSE MAIN AND WATER MAIN, THE WATER MAIN MUST BE LAID IN A SEPARATE TRENCH OR ON AN UNDISTURBED EARTH SHELF LOCATED ON ONE SIDE OF THE SEWER, SEWER MAIN, OR FORCE MAIN AT SUCH AN ELEVATION THAT THE BOTTOM OF THE WATER MAIN IS AT LEAST 18 INCHES ABOVE THE TOP OF THE SEWER. - WHERE IT IS NOT POSSIBLE TO MAINTAIN A VERTICAL DISTANCE OF 18 INCHES OR A HORIZONTAL DISTANCE OF 10 FEET IN PARALLEL INSTALLATIONS, THE WATER MAIN SHALL BE CONSTRUCTED OF DIP AND THE SEWER, SEWER MAIN OR THE FORCE MAIN SHALL BE CONSTRUCTED OF DIP (IF AVAILABLE IN THE SIZE PROPOSED) WITH A MINIMUM VERTICAL DISTANCE OF 6 INCHES. THE WATER MAIN SHOULD BE ABOVE THE SEWER, REUSE MAIN, OR FORCE MAIN. JOINTS ON THE WATER MAIN SHALL BE LOCATED AS FAR APART AS POSSIBLE FROM JOINTS ON THE SEWER, REUSE MAIN, OR FORCE MAIN (STAGGERED JOINTS). - ALL SUBSURFACE CONSTRUCTION SHALL COMPLY WITH THE "TRENCH SAFETY ACT." THE CONTRACTOR SHALL ENSURE THAT THE METHOD OF TRENCH PROTECTION AND CONSTRUCTION IS IN COMPLIANCE WITH THE OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION (OSHA) REGULATIONS. - THE VOLUSIA COUNTY UTILITIES SERVICES BRANCH SHALL NOT OWN OR MAINTAIN WATER AND SEWER LINES OR FACILITIES ON LOTS. - SANITARY SEWER MANHOLES CONSTRUCTED IN UNPAVED AREAS SHALL BE STABILIZED WITH 6" THICK COMPACTED LIME ROCK (LBR 100) FOR A TEN FOOT RADIUS. - THE CONTRACTOR SHALL INSTALL MECHANICAL PLUGS IN THE GRAVITY SEWER SYSTEM AT THE LOCATIONS INDICATED ON THE CONSTRUCTION PLANS. THE SANITARY SEWER PLUGS SHALL BE INSTALLED AT THE BEGINNING OF CONSTRUCTION BY THE CONTRACTOR AND SHALL REMAIN IN PLACE UNTIL THE SYSTEM HAS BEEN CLEANED, INSPECTED AND APPROVED BY THE UTILITIES SERVICES BRANCH. WHEN THE SYSTEM HAS BEEN APPROVED THE CONTRACTOR SHALL BE RESPONSIBLE FOR REMOVAL OF THE PLUGS. - GROUNDWATER PROTECTION: NO WELLHEADS WILL BE LOCATED ON SITE. NO WELLHEADS ARE LOCATED WITHIN 100 FT. OF SITE. - THE UTILITIES SERVICES BRANCH SHALL NOT OWN OR MAINTAIN ON-SITE WATERLINES, SEWER LINES, OR FACILITIES. LIFT STATION WILL BE OWNED AND MAINTAINED BY THE CITY OF DELAND. - ALL UTILITY SYSTEM-DESIGN MATERIALS AND WORKMANSHIP SHALL COMPLY WITH STANDARDS FOR DESIGN AND CONSTRUCTION OF WATER, WASTEWATER, AND RECLAIMED WATER FACILITIES SPECIFICATIONS.	SAFETY NOTES - DURING THE CONSTRUCTION AND MAINTENANCE OF THIS PROJECT, ALL SAFETY REGULATIONS ARE TO BE ENFORCED. THE CONTRACTOR OR HIS REPRESENTATIVE SHALL BE RESPONSIBLE FOR THE CONTROL AND SAFETY OF THE TRAVELING PUBLIC AND THE SAFETY OF HIS PERSONNEL. - LABOR SAFETY REGULATIONS SHALL CONFORM TO THE PROVISIONS SET FORTH BY OSHA IN THE FEDERAL REGISTER OF THE DEPARTMENT OF TRANSPORTATION. - CONTRACTOR SHALL PROVIDE AND MAINTAIN ITS OWN SAFETY EQUIPMENT IN ACCORDANCE WITH ITS HEALTH & SAFETY PROGRAM AND ALL OTHER APPLICABLE LEGAL AND HEALTH & SAFETY REQUIREMENTS. THE CONTRACTOR IS ALSO RESPONSIBLE FOR PROVIDING ITS EMPLOYEES AND SUBCONTRACTORS WITH ADEQUATE INFORMATION AND TRAINING TO ENSURE THAT ALL EMPLOYEES AND SUBCONTRACTORS AND SUBCONTRACTORS' EMPLOYEES COMPLY WITH ALL APPLICABLE REQUIREMENTS. CONTRACTOR SHALL REMAIN IN COMPLIANCE WITH ALL OCCUPATION SAFETY AND HEALTH ACTS, AS WELL AS THE ENVIRONMENTAL PROTECTION LAWS. THE FOLLOWING IS NOT TO BE PERCEIVED AS THE ENTIRE SAFETY PROGRAM BUT JUST BASIC REQUIREMENTS. - ALL EXCAVATIONS BY THE CONTRACTOR SHALL CONFORM TO THE REQUIREMENTS OF THE DEPARTMENT OF LABOR'S OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION. PARTICULAR ATTENTION MUST BE PAID TO THE CONSTRUCTION STANDARDS FOR EXCAVATIONS, 29 CFR PART 1926, SUBPART F. - THE MINIMUM STANDARDS AS SET FORTH IN THE CURRENT EDITION OF "THE STATE OF FLORIDA, MANUAL ON TRAFFIC CONTROL, AND SAFE CONSTRUCTION PRACTICES FOR HIGHWAY AND OPERATIONS" SHALL BE FOLLOWED IN THE DESIGN APPLICATION, INSTALLATION, MAINTENANCE AND REMOVAL OF ALL TRAFFIC CONTROL DEVICES, WARNING DEVICES AND BARRIERS NECESSARY TO PROTECT THE PUBLIC AND WORKMEN FROM HAZARDS WITHIN THE PROJECT LIMITS. - ALL TRAFFIC CONTROL MARKINGS AND DEVICES SHALL CONFORM TO THE PROVISIONS SET FORTH IN THE MANUAL ON UNIFORM TRAFFIC CONTROL DEVICES PREPARED BY THE U.S. DEPARTMENT OF TRANSPORTATION FEDERAL HIGHWAY ADMINISTRATION. - IT SHALL BE THE SOLE RESPONSIBILITY OF THE CONTRACTOR TO COMPLY AND ENFORCE ALL APPLICABLE SAFETY REGULATIONS. THE ABOVE INFORMATION HAS BEEN PROVIDED FOR THE CONTRACTOR'S INFORMATION ONLY, AND DOES NOT IMPLY THAT THE OWNER OR ENGINEER WILL INSPECT AND/OR ENFORCE SAFETY REGULATIONS. - THE CONTRACTOR SHALL EXERCISE EXTREME CAUTION IN AREAS OF BURIED UTILITIES AND SHALL PROVIDE AT LEAST 48 HOURS NOTICE TO THE UTILITY COMPANIES PRIOR TO CONSTRUCTION TO OBTAIN FIELD LOCATIONS OF EXISTING UNDERGROUND UTILITIES. CALL SUNSHINE-ONE (1-800-432-4770) TO ARRANGE FIELD LOCATIONS. - THE CONTRACTOR IS RESPONSIBLE FOR REPAIRING ANY DAMAGE TO EXISTING FACILITIES, ABOVE OR BELOW GROUND, THAT MAY OCCUR AS A RESULT OF THE WORK PERFORMED BY THE CONTRACTOR CALLED FOR IN THIS CONTRACT. - ALL UNDERGROUND UTILITIES MUST BE IN PLACE AND TESTED OR INSPECTED PRIOR TO BASE AND PAVEMENT CONSTRUCTION. SITE PLAN AND COORDINATE GEOMETRY NOTES - TOPOGRAPHIC INFORMATION SHOWN IS BASED ON A SURVEY CONDUCTED BY ALLEN & COMPANY. ANY DISCREPANCIES SHALL BE BROUGHT TO THE ATTENTION OF THE ENGINEER. - ALL POINTS AND MONUMENTS SHALL BE SURVEYED UPON MOBILIZATION TO VERIFY THEIR ACCURACY. ANY DISCREPANCIES DISCOVERED MUST BE BROUGHT TO THE ATTENTION OF THE ENGINEER IN WRITING. - MONUMENTS AND OTHER SURVEY CONTROL POINTS SHALL BE PROTECTED FROM DAMAGE AND DISTURBANCE. IF ANY CONTROL POINTS ARE DAMAGED OR DESTROYED, IT SHALL BE THE RESPONSIBILITY OF THE CONTRACTOR TO NOTIFY THE ENGINEER AND REPLACE THE CONTROL POINTS TO THEIR ORIGINAL CONDITION AT HIS OWN EXPENSE. - LOCATIONS, ELEVATIONS, AND DIMENSIONS OF EXISTING UTILITIES, STRUCTURES AND OTHER FEATURES ARE SHOWN ACCORDING TO THE BEST INFORMATION AVAILABLE AT THE TIME OF PREPARATION OF THESE PLANS. THE CONTRACTOR SHALL VERIFY THE LOCATIONS, ELEVATIONS AND DIMENSIONS OF ALL EXISTING UTILITIES, STRUCTURES AND OTHER FEATURES AFFECTING THIS WORK PRIOR TO CONSTRUCTION. - UPON COMPLETION OF CONSTRUCTION, THE CONTRACTOR SHALL FURNISH THE OWNER'S ENGINEER WITH COMPLETE "AS-BUILT" INFORMATION CERTIFIED BY A REGISTERED LAND SURVEYOR. "AS-BUILT" INFORMATION SHALL INCLUDE INVERT ELEVATIONS, LOCATION OF FITTINGS, LOCATION OF STRUCTURES FOR ALL UTILITIES INSTALLED. NO ENGINEER'S CERTIFICATIONS, FOR FINALIZATION PURPOSES, WILL BE MADE UNTIL THIS INFORMATION IS RECEIVED AND APPROVED BY THE ENGINEER. CLEARING / DEMOLITION NOTES - PRIOR TO ANY SITE CLEARING, ALL TREES TO BE REMOVED OR INDICATED ON THE CONSTRUCTION PLANS SHALL BE PROTECTED IN ACCORDANCE WITH LOCAL TREE ORDINANCES AND DETAILS CONTAINED IN THESE PLANS. IT SHALL BE THE CONTRACTOR'S RESPONSIBILITY TO MAINTAIN THESE TREES IN GOOD CONDITION. THE TREE SHOWN TO REMAIN SHALL BE REMOVED WITHOUT WRITTEN APPROVAL FROM CITY OF DELAND AND/OR THE OWNER. - THE CONTRACTOR SHALL CLEAR AND GRUB THE SITE NECESSARY FOR CONSTRUCTION. DISTURBED AREAS SHALL BE SEEDED, MULCHED, SOODED OR PLANTED WITH OTHER APPROVED LANDSCAPE MATERIAL IMMEDIATELY FOLLOWING CONSTRUCTION. - REMOVING EXISTING LANDSCAPE MATERIALS, INCLUDING TREES, OTHER CONTROL STRUCTURES, AND ARBOR VITAE, THESE SHOULD BE KEPT FREE OF DEBRIS AND CLEANED ON A FREQUENCY AS REQUIRED TO KEEP THEM FUNCTIONAL. AS DESIGNED, MOVING/CLEARING AROUND THE STRUCTURES ARE REQUIRED TO PREVENT VEGETATION FROM CLOSING THEM. - WETLAND PLANTS IF INTENTIONALLY INSTALLED, SHOULD BE MONITORED AND MAINTAINED AS REQUIRED ON THE APPROVED CONSTRUCTION PLANS. AREAS OF LITTORAL SHELVING, WHICH ARE REQUIRED TO BE VEGETATED BUT NOT INTENTIONALLY PLANTED, SHOULD NOT BE CLEARED OF THE WETLAND PLANTS. THESE AREAS SHOULD HAVE AS HIGH A PLANT COVER AS POSSIBLE FOR MAXIMUM WATER FILTRATION. - SEDIMENT SUMPS, IF DESIGNED AND INSTALLED, SHOULD HAVE SEDIMENT REMOVED AS NECESSARY TO ALLOW THEM TO EFFICIENTLY REMOVE SUSPENDED PARTICLES. THEY SHOULD BE RED-UG TO THE ORIGINAL DESIGN SPECIFICATIONS, IF SITED IN. - FOR PERCOLATION TREATMENT PONDS/SWALES, THE OWNER OF THE FACILITY SHALL INSPECT THE POND BOTTOM PERIODICALLY AFTER HEAVY RAINFALL EVENTS TO CHECK FOR PERSISTENT PONDING OR PONDING OF WATER. ALL LARGE DEBRIS SHALL BE REMOVED AND DISPOSED OF ELSEWHERE. IF PROLONGED PONDING PERSISTS, I.E. IN EXCESS OF 72 HOURS, THE OWNER SHALL RAKE OR SCARIFY THE SURFACE. IF REQUIRED, THE SOIL IN THE AREA OF PONDING SHALL BE REMOVED AND REPLACED WITH CLEAN SANDY, NON-COHESIVE SOILS. - PLEASE CHECK THE CONSTRUCTION PLANS TO SEE IF WRITTEN REPORTS ON MONITORING OR PLANT SURVIVAL RATES ARE REQUIRED TO BE SENT TO ANY REVIEWING AGENCIES. WRITTEN NOTES SHOULD ALWAYS BE KEPT WHICH DESCRIBE MAINTENANCE ACTIVITIES UNDERTAKEN DURING EACH INSPECTION. - SPECIFIC CONDITIONS OF ALL PERMITS MAY REQUIRE ADDITIONAL MAINTENANCE ACTIVITIES ABOVE AND BEYOND THOSE OUTLINED ABOVE. PLEASE BE AWARE OF ALL PERMIT CONDITIONS AS ISSUED BY REGULATORY AGENCIES TO ENSURE PERMIT COMPLIANCE. STANDARD FIRE PROTECTION NOTES - FIRE HYDRANTS MUST BE INSTALLED AND IN SERVICE PRIOR TO THE ACCUMULATION OF COMBUSTIBLES. - PER NATIONAL FIRE PROTECTION ASSOCIATION, NFPA 1, 16.4.3.1.3, WHERE UNDERGROUND WATER MAINS AND HYDRANTS ARE TO BE PROVIDED, THEY SHALL BE INSTALLED, COMPLETED AND IN SERVICE PRIOR TO CONSTRUCTION WORK. - PER NFPA-1, 18.3.4.1, CLEARANCES OF 7 1/2 FEET IN FRONT OF AND TO THE SIDES OF THE FIRE HYDRANT WITH A 4 FOOT CLEARANCE TO THE REAR MUST BE MAINTAINED AT ALL TIMES. - GATED ENTRIES REQUIRE A SIREN OPERATING SYSTEM OR A 3M OPTICOM SYSTEM FOR EMERGENCY ACCESS. POND/LAKE EXCAVATION NOTES - NO EXCAVATION SHALL EXTEND BELOW THE PERMITTED DESIGN DEPTH/ELEVATION SHOWN ON THE DRAWINGS, UNLESS ADDITIONAL TESTING SUPPORTS OTHERWISE, AND NO LOWER SEMI-CONFINING UTILITY CLAYEY SOIL MATERIAL AND/OR NO LIMESTONE MATERIALS SHALL BE EXCAVATED. REGARDLESS IF THESE MATERIALS ARE ENCOUNTERED DURING THE EXCAVATION, THE PERMITTED ELEVATIONS, THEN EXCAVATION OR EROSION SHALL BE LIMITED TO THE PERMITTED ELEVATION. IN THE ABSENCE OF ANY CONFINING OR SEMI-CONFINING UTILITY CLAYEY SOILS, A MINIMUM OF 5' OF UNDISTURBED SOILS SHALL REMAIN ABOVE THE UNDERLYING LIMESTONE. - THE CONTRACTOR SHALL CONTACT THE ENGINEER OF RECORD AND THE GEOTECHNICAL ENGINEER IF SIGNIFICANT CLAY LAYERS ARE ENCOUNTERED DURING POND EXCAVATION. POND EXCAVATION DEPTHS MAY BE RAISED TO ELIMINATE OR MINIMIZE EXCAVATION OF CLAY MATERIAL. IF THE EXCAVATION EXPOSES CLAYS OR VERY CLAYEY SANDS TO THE FINAL POND SURFACES, THE EXPOSED CLAY AND CLAYEY AREAS SHALL BE COVERED WITH ONE FOOT OF CLEAN SANDY SOILS. - POND BERMS ADJACENT TO WETLANDS, WHERE SHOWN, SHALL BE CONSTRUCTED AS EARLY AS PRACTICAL. IN THE RELATED POND EXCAVATION OPERATION, THE PURPOSE IS TO PREVENT TURBID WATER DISCHARGE TO THE WETLAND DURING POND EXCAVATION. CONTROL STRUCTURES ARE TO BE TEMPORARILY BLOCKED IF NECESSARY TO PREVENT DISCHARGE OF TURBID WATERS. - WHERE PUMPS ARE TO BE USED TO REMOVE TURBID WATERS FROM CONSTRUCTION AREAS, THE WATER SHALL BE TREATED PRIOR TO DISCHARGE TO THE WETLAND AND TO PROTECT AGAINST EXCAVATION. WHERE TURBID WATERS ARE BEING PUMPED INTO GRADED SWALES OR APPROPRIATE VEGETATED AREAS (OTHER THAN UPLAND PRESERVATION AREAS AND WETLAND BUFFERS), SEDIMENT BASINS, OR CONFINED BY AN APPROPRIATE ENCLOSURE (SUCH AS A FENCE OR BARRIER) AND ITS TURBIDITY LEVEL MEETS STATE WATER QUALITY STANDARDS. POND TURBIDITY LEVELS MUST BE VISUALLY EVALUATED UPON CONSTRUCTION COMPLETION. ADDITIONAL MEASURES SUCH AS TEMPORARY LOWERING OF POND WATER TO TURBID WATER TO OVERLAND FILTRATION MAY BE NECESSARY TO PREVENT DIRECT DISCHARGE OF TURBID WATER TO ADJACENT WETLANDS. CONSTRUCTION STANDARDS AND SPECIFICATIONS - MAINTENANCE OF TRAFFIC SHALL BE THE RESPONSIBILITY OF THE CONTRACTOR AND IN ACCORDANCE WITH STATE OF FLORIDA D.O.T. STANDARD INDEX 100-600. - ALL PAVEMENT STRIPING AND TRAFFIC FLOW ARROWS SHALL BE THERMOPLASTIC COMPOUND, MEETING THE REQUIREMENTS OF AASHTO M 243-79 (1998) AND BE INSTALLED IN SUBSTANTIAL COMPLIANCE WITH F.O.D.T. STANDARD FOR ROAD AND BRIDGE CONSTRUCTION 1991, SECTION 111 WITH RMS PER FOOT #1750. - ALL WORK PERFORMED WITHIN THE RIGHT OF WAY SHALL CONFORM TO: - FOOT STANDARD SPECIFICATIONS FOR ROAD AND BRIDGE CONSTRUCTION (2004), (AKA: STANDARD SPECS). - FOOT DESIGN STANDARDS FOR DESIGN, CONSTRUCTION, MAINTENANCE AND OPERATIONS ON THE STATE HIGHWAYS SYSTEM, JAN., 2004, (AKA: STANDARD INDEX), COMPLIANCE WITH ALL APPLICABLE INDICES IS REQUIRED. - FOOT ROADWAY PLANS PREPARATION MANUAL, VOLUME 1, CHAPTERS 2 AND 25 (2004). - FOOT FLEXIBLE PAVEMENT DESIGN MANUAL, FOR NEW CONSTRUCTION AND PAVEMENT REHABILITATION, JANUARY 2002. - ALL TRAFFIC STRIPES AND MARKINGS ARE TO BE LEAD-FREE, NON-SOLVENT BASED THERMOPLASTIC. THE PERMITTEE SHALL FURNISH THE FOOT WITH THE MANUFACTURER'S CERTIFICATION THAT THE THERMOPLASTIC IS "LEAD-FREE". - PROPOSED PAVEMENT MARKINGS TO MEET AND MATCH EXISTING PAVEMENT MARKINGS.	GENERAL CONSTRUCTION NOTES - PRIOR TO CONSTRUCTION, THE CONTRACTOR SHALL OBTAIN FROM THE ENGINEER OR OWNER A COPY OF ALL PERTINENT PERMITS RELATED TO THIS PROJECT. IT IS THE CONTRACTOR'S RESPONSIBILITY TO ASSURE THAT ALL CONSTRUCTION ACTIVITIES ARE IN COMPLIANCE WITH THE CONDITIONS OF ALL PERMITS AND APPROVALS. CONTRACTOR IS ALSO RESPONSIBLE FOR HAVING HIS DRAINER/ING PLAN APPROVED BY SJRWMD. - ALL CONSTRUCTION, MATERIALS AND WORKMANSHIP ARE TO BE IN ACCORDANCE WITH CITY OF DELAND LAND DEVELOPMENT CODE AND DOT SPECIFICATIONS, LATEST EDITION. - GRASS AND MULCH, OR SOLID SOD, ALL AREAS IN EXISTING RIGHTS-OF-WAY DISTURBED BY CONSTRUCTION. IN THE PROPOSED RIGHTS-OF-WAY A 10' WIDE AREA BEHIND THE BACK OF CURB SHALL BE SOLID SOODED. THE REMAINDER OF THE PROPOSED RIGHTS-OF-WAY TO BE SEEDD AND MULCHED IF THE SLOPE IS GREATER THAN 6:1. - IN ACCORDANCE WITH THE UNDERGROUND FACILITY DAMAGE PREVENTION AND SAFETY ACT (CHAPTER 556, F.S.), THE CONTRACTOR SHALL CALL THE SUNSHINE STATE ONE CALL OF FLORIDA (SSOCOP) AT 1-800-432-4770 FORTY EIGHT (48) HOURS IN ADVANCE OF ANY EXCAVATION. (FOR MIAMI VALLEY, TYPE "C" ETC. GUTTER TYPE SECTIONS ONLY) PRIOR TO CURB INLET CONSTRUCTION, THE ENGINEER SHALL LAY OUT THE BACK OF THE CURB IN THE VICINITY OF THE RESPECTIVE INLET FOR ALIGNMENT AND GRADE, AND THE CONTRACTOR SHALL CONSTRUCT THE INLET ALIGNED FOR AN 18" CONCRETE THROAT BETWEEN THE BACK OF THE CURB AND THE FACE OF THE INLET. THE TOP OF THE INLET SHALL BE CONSTRUCTED TO AN ELEVATION OF 38" ABOVE THE TOP OF CURB. ANY INLETS CONSTRUCTED INCORRECTLY BY DEVIATING FROM THIS SEQUENCE OF INLET CONSTRUCTION SHALL BE THE SOLE RESPONSIBILITY OF THE CONTRACTOR AND NO ADDITIONAL PAYMENT SHALL BE MADE OR ALLOWED FOR REMOVING AND/OR CORRECTING THE INLET. - SUITABLE FILL OBTAINED THROUGH EXCAVATION OF STREETS AND DETENTION PONDS SHALL BE PLACED ON LOTS AND ADJACENT LAND IN ACCORDANCE WITH THE MASTER DRAINAGE AND GRADING PLAN AS DIRECTED BY THE ENGINEER. - SOODED & MULCH SHALL BE PLACED IN ACCORDANCE WITH APPLICABLE CITY/COUNTY STANDARDS AS WELL AS IN ACCORDANCE WITH STANDARD AND SPECIFIC CONDITIONS IN THE SURVIMD PERMIT, IF APPLICABLE. AT A MINIMUM THIS SHALL INCLUDE SOODED OF ALL POND EMBANKMENTS OF A SLOPE 4:1 OR GREATER TO THE NW LINE, AS WELL AS SEEDING AND MULCHING OF THE BALANCE OF THE POND TRENCHES (INCLUDING POND BERMS, EXCLUDING THE AREA BELOW HW), SOODED AT A MINIMUM OF 10" FROM THE BACK OF CURB, AND SEEDING AND MULCHING OF ANY PROJECT AREA WITH A SLOPE OF 4:1 OR STEEPER. - SITE CLEARING SHALL BE PERFORMED PER THE APPROVED CONSTRUCTION PLANS AND IN ACCORDANCE WITH CITY OF DELAND LAND DEVELOPMENT CODE. INSTALLATION AND MAINTENANCE OF THE REQUIRED BARRICADE AND EROSION CONTROL SHALL BE THE RESPONSIBILITY OF THE SITE DEVELOPMENT CONTRACTOR UNLESS OTHERWISE DESIGNATED. - PRIOR TO BEGINNING CONSTRUCTION, CONTRACTOR SHALL EXPOSE ALL EXISTING UTILITY INVERTS TO WHICH A TIE-IN IS PROPOSED AND HAVE ENGINEER VERIFY THE ELEVATION AND ADEQUACY OF THESE INVERTS. - ALL SUBSURFACE CONSTRUCTION SHALL COMPLY WITH THE "TRENCH SAFETY ACT." THE CONTRACTOR SHALL ENSURE THAT THE METHOD OF TRENCH PROTECTION AND CONSTRUCTION IS IN COMPLIANCE WITH THE OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION (OSHA) REGULATIONS. - SILTATION ACCUMULATIONS GREATER THAN THE LESSER OF 12 INCHES OR ONE-HALF THE DEPTH OF THE SILTATION BARRIER SHALL BE IMMEDIATELY REMOVED AND PLACED IN UPLAND AREAS. - DURING LAND ALTERATION AND CONSTRUCTION ACTIVITIES, IT SHALL BE UNLAWFUL TO REMOVE VEGETATION BY GRUBBING OR TO PLACE SOIL DEPOSITS, DEBRIS, SOLVENTS, CONSTRUCTION MATERIAL, MACHINERY OR OTHER EQUIPMENT OF ANY KIND WITHIN THE DRIP LINE OF A TREE TO REMAIN ON THE SITE UNLESS OTHERWISE APPROVED BY THE CITY. - ALL EROSION CONTROL INSTALLATION AND INSTALLATION COORDINATION SHALL BE THE RESPONSIBILITY OF THE CONTRACTOR. BE ADVISED THAT THE CONSTRUCTION APPROVAL AND MAINTENANCE OF THE EROSION CONTROL SHALL BE THE SOLE RESPONSIBILITY OF THE SITE CONTRACTOR. - DRAINAGE PLAN WAS BASED ON THE EXISTING FIELD CONDITIONS OF THE ABUTTING PROPERTY. - IF DURING CONSTRUCTION ACTIVITIES ANY EVIDENCE OF THE PRESENCE OF STATE OR FEDERALLY PROTECTED PLANT AND/OR ANIMAL SPECIES IS DISCOVERED, CITY OF DELAND AND APPLICABLE AGENCIES SHALL BE NOTIFIED WITHIN TWO WORKING DAYS OF THE PLANT AND/OR ANIMAL SPECIES FOUND ON THE SITE. ALL WORK IN THE AFFECTED AREA SHALL COME TO AN IMMEDIATE STOP UNTIL ALL PERTINENT PERMITS HAVE BEEN OBTAINED. AGENT WRITTEN AUTHORIZATION HAS BEEN OBTAINED, OR UNLESS COMPLIANCE WITH STATE AND FEDERAL GUIDELINES CAN BE DEMONSTRATED. - PRIOR TO THE START OF THE CLEARING AND GRUBBING, OR ANY SOIL DISTURBANCE CONTACT PACSO COUNTY STORMWATER MGMT. AT (727)834-3671 FOR A SOIL EROSION AND SEDIMENT CONTROL, PRE-INSPECTION MEETING. - CONTRACTOR MUST PROVIDE A DRAINER/ING PLAN, IF APPLICABLE, TO CITY OF DELAND ENGINEERING INSPECTIONS DEPARTMENT AT (727)834-3670 FOR REVIEW PRIOR TO THE EROSION CONTROL, MEASURES PRE-INSPECTION MEETING. PAVING AND GRADING NOTES - PAVEMENT WEARING SURFACE SHALL BE ASPHALTIC CONCRETE OF TYPE AND THICKNESS SHOWN IN DETAIL AND SHALL MEET CURRENT DEPARTMENT OF TRANSPORTATION SPECIFICATIONS. - PAVEMENT BASE SHALL BE SOIL-CEMENT, AS DESIGNATED IN PLANS, AND SHALL BE COMPACTED TO A MINIMUM THICKNESS AS SHOWN. - ALL PORTLAND CEMENT CONCRETE SHALL HAVE A MINIMUM COMPRESSIVE STRENGTH OF 3000 P.S.I. - SUBGRADE SHALL BE PREPARED IN ACCORDANCE WITH FOOT INDEX NO. 505, LATEST EDITION. EMBANKMENT FILLS OR NATURAL SANDS TO 24-INCHES BELOW THE BOTTOM OF THE PAVEMENT BASE (IF NO STABILIZED SUBGRADE), OR TO 24-INCHES BELOW THE BOTTOM OF STABILIZED SUBGRADE, SHALL BE SANDY SOILS (A-3 OR SP5S-M) WITH TYPICALLY 15% FINES OR LESS PASSING THE NO. 200 SIEVE. - SUBGRADE UNDER A SOIL-CEMENT BASE SHALL BE PROOF-ROLLED TO GRADE, AS DIRECTED BY THE ENGINEER AND APPROVED BY THE ENGINEER WITH SUITABLE COMPACTION EQUIPMENT TO ACHIEVE A DENSITY OF NINETY-EGHT (98%) PERCENT MODIFIED PROCTOR FOR A DEPTH OF TWELVE (12) INCHES PRIOR TO PLACING SOIL-CEMENT BASE. - SOIL-CEMENT MIX DESIGN SHALL BE PROVIDED A MINIMUM 30 DAYS IN ADVANCE OF PLACEMENT OF BASE MATERIAL FOR APPROVAL BY THE ENGINEER. THE SOIL-CEMENT PRODUCT SHALL BE IN ACCORDANCE WITH PCA STANDARDS. - SOIL-CEMENT SURFACE SHALL BE INSPECTED AND APPROVED BY THE ENGINEER PRIOR TO ANY PAVING OPERATION. - SHOULD NO UNDERDRAIN BE SPECIFIED ON THE PLANS THE CONTRACTOR IS TO INCLUDE 1,000 LINEAR FEET OF UNDERDRAIN AT UNIT PRICES FOR BIRD PURPOSES. - ALL CURBS AND GUTTERS SHALL BE PLACED ON A FOUNDATION OF TYPE "B" STABILIZED SUBGRADE WITH A MINIMUM LBR VALUE OF 40 (OR A MINIMUM FBV OF 75) WHICH HAS BEEN COMPACTED TO A MINIMUM DENSITY OF NINETY-EGHT (98%) PERCENT OF THE MAXIMUM DENSITY AS DETERMINED BY AASHTO T-180 FOR A MINIMUM DEPTH OF TWELVE (12) INCHES. ALTERNATIVE BASE MATERIAL CRUSHED CONCRETE GRUSHED CONCRETE ROAD BASE MATERIAL SHOULD MEET THE FOLLOWING CONDITIONS: - SHOULD BE OF UNIFORM QUALITY, FREE OF ALL ORGANICS, STEEL REBAR, ASPHALT DEBRIS, AND ANY OTHER DELETERIOUS MATERIAL. - SHOULD HAVE A MINIMUM LIME ROCK BEARING RATIO (LBR) OF 120, TESTED AT A FREQUENCY REQUIRED BY THE CITY OR COUNTY HAVING JURISDICTION. - SINGLE COURSE LIFTS SHOULD NOT EXCEED 6-INCHES (LOOSE). - SHOULD CONFORM TO THE GRADATION CHART FOR GRADED AGGREGATE BASE, FOOT SECTION 204, TESTED AT A FREQUENCY REQUIRED BY THE CITY OR COUNTY HAVING JURISDICTION. - SHOULD BE COMPACTED TO A MINIMUM OF 98% OF AASHTO T-180, TESTED AT A FREQUENCY REQUIRED BY THE CITY OR COUNTY HAVING JURISDICTION. - SUBGRADE SHALL BE PREPARED AS NOTED ABOVE. ROADWAY DESIGN NOTES - THE ENGINEER RESPONSIBLE FOR THE PROJECT SHALL CERTIFY TO THE COUNTY ENGINEER THAT THE UNDERDRAINS (IF NECESSARY) HAVE BEEN PROPERLY INSTALLED PRIOR TO THE INSTALLATION OF ANY ASPHALT. CERTIFICATION SHALL STRICTLY COMPLY WITH THE UNDERDRAIN CERTIFICATION FORM AVAILABLE IN THE ENGINEERING SERVICES DEPARTMENTS' A PROCEDURAL GUIDE FOR THE PREPARATION OF ASSURANCES OF COMPLETION AND MAINTENANCE. - AN INSPECTION AND MAINTENANCE PROGRAM SHALL BE ESTABLISHED BY THE DESIGN ENGINEER DESIGNATING AN ENTITY ON THE DESIGN DRAWINGS THAT SHALL BE RESPONSIBLE FOR MAINTENANCE.	SITE PLAN NOTES <u>GENERAL NOTES & PROJECT DATA:</u> - EXISTING ZONING: PD - THE SITE IS NOT LOCATED WITHIN ANY WELLHEAD PROTECTION AREAS OR SPECIAL PROTECTION AREAS. - NO REGISTERED CULTURAL RESOURCES ARE LOCATED ON THE SITE. - THIS SITE IS NOT LOCATED WITHIN ANY HURRICANE EVACUATION ZONES. - THE PROPOSED ROADWAY SYSTEM IS IN SUBSTANTIAL CONFORMANCE WITH THE MANUAL OF UNIFORM MINIMUM STANDARDS FOR DESIGN, CONSTRUCTION, AND MAINTENANCE OF STREETS AND HIGHWAYS, STATE OF FLORIDA, IN EFFECT AT THE TIME THE PLANS WERE PREPARED. - IF DURING CONSTRUCTION ACTIVITIES ANY EVIDENCE OF HISTORIC RESOURCES, INCLUDING BUT NOT LIMITED TO ABORIGINAL OR HISTORIC POTTERY, PREHISTORIC STONE TOOLS, BONE OR SHELL TOOLS, HISTORIC TRASH PITS, OR HISTORIC BUILDING FOUNDATION, ARE DISCOVERED, WORK SHALL COME TO AN IMMEDIATE STOP AND THE FLORIDA DEPARTMENT OF HISTORIC RESOURCES (STATE HISTORIC PRESERVATION OFFICER) AND CITY OF DELAND SHALL BE NOTIFIED WITHIN TWO WORKING DAYS OF THE RESOURCES BEING FOUND ON SITE. - COMMON AREAS, CONSERVATION AREAS, STORMWATER MANAGEMENT AREAS, PARKS, EASEMENTS, ETC. WILL BE OWNED AND MAINTAINED BY A PROPERTY MANAGEMENT COMPANY OR SOME OTHER APPROVED ENTITY. - THE PROPERTY MANAGEMENT COMPANY IS RESPONSIBLE FOR THE MAINTENANCE OF ROADWAYS, STORMWATER SYSTEMS AND COMMON AREA ON PLANS. - ALL SIDEWALKS, BIKE PATHS AND OTHER NON-VEHICULAR PATHWAYS WITHIN THE RIGHTS-OF-WAY OF ALL ROADWAYS WITHIN THE PLUTE LAW IMPUD SHALL NOT BE THE MAINTENANCE RESPONSIBILITY OF THE COUNTY. <u>DRAINAGE INFORMATION:</u> - POST DEVELOPMENT DRAINAGE WILL BE COLLECTED AND DIRECTED VIA PIPES AND SWALES TO STORMWATER MANAGEMENT AREAS. STORMWATER MANAGEMENT AREAS WILL DISCHARGE TO THE EXISTING WETLAND DRAINAGE SYSTEMS. - ALL DRAINAGE PIPES BETWEEN LOTS SHALL BE IN DRAINAGE EASEMENTS THAT COMPLY WITH THE CITY OF DELAND LAND DEVELOPMENT CODE. - BUFFERS FROM POST-DEVELOPMENT WETLANDS SHALL BE AS FOLLOWS: 25-FOOT MINIMUM AROUND ALL CATEGORY I WETLANDS; BUFFERS AROUND CATEGORY II AND CATEGORY III WETLANDS SHALL BE AS REQUIRED BY SJRWMD. ALLOWABLE USES AND RESTRICTIONS FOR BUFFERS SHALL BE IN ACCORDANCE WITH THE CITY OF DELAND LAND DEVELOPMENT CODE. - BUFFERS FROM POST-DEVELOPMENT WETLANDS SHALL BE AS REQUIRED BY SJRWMD. ALLOWABLE USES AND RESTRICTIONS FOR BUFFERS SHALL BE IN ACCORDANCE WITH THE CITY OF DELAND LAND DEVELOPMENT CODE. - THE OWNER/DEVELOPER SHALL GRANT TO CITY OF DELAND AN ACCESS AND DRAINAGE EASEMENT ACROSS ALL PASS THROUGH DRAINAGE AT THE 24HR-100YR FLOOD EVENT. THIS EASEMENT SHALL GIVE CITY OF DELAND THE RIGHT BUT NOT THE OBLIGATION TO ACCESS AND MAINTAIN THE DRAINAGE. <u>EARTHWORK INFORMATION:</u> - NO FILL MATERIAL WILL BE REMOVED FROM THE SITE AND IF ANY EXTRA FILL MATERIAL, IT WILL BE MOVED FROM PHASE TO PHASE WITHOUT USING PUBLIC ROW, ROADWAYS OR EASEMENTS. <u>UTILITY INFORMATION:</u> - WATER AND WASTEWATER SERVICE WILL BE PROVIDED BY CITY OF DELAND UTILITIES. - FIRE PROTECTION AND EMS SERVICES WILL BE PROVIDED BY CITY OF DELAND EMERGENCY SERVICES. - FIRE PROTECTION WITHIN THE PROPOSED DEVELOPMENT WILL BE FROM HYDRANTS WITH LOCATIONS SHOWN ON CONSTRUCTION PLANS. - CONFIRMATION OF AVAILABLE SERVICE AND ABILITY TO PROVIDE SERVICE FROM RESPECTIVE PROVIDERS WILL BE FORWARDED TO VOLUSIA COUNTY UTILITY DEVELOPMENT REVIEW DIVISION UPON RECEIPT. <u>FIRE INFORMATION:</u> - FIRE HYDRANTS SHALL BE INSTALLED AND IN SERVICE PRIOR TO THE ACCUMULATION OF COMBUSTIBLES. - PER THE NATIONAL FIRE PROTECTION ASSOCIATION, NFPA-1, 16.4.3.1.3, WHERE UNDERGROUND WATER MAINS AND HYDRANTS ARE TO BE PROVIDED, THEY SHALL BE INSTALLED, COMPLETED, AND IN SERVICE PRIOR TO CONSTRUCTION WORK. - PER NFPA-1, 18.3.4.1, CLEARANCES OF 7 1/2' IN FRONT OF AND TO THE SIDES OF THE FIRE HYDRANT WITH A 4' CLEARANCE TO THE REAR MUST BE MAINTAINED AT ALL TIMES. - GATED ENTRIES REQUIRE A SIREN OPERATING SYSTEM OR A 3M OPTICOM SYSTEM FOR EMERGENCY ACCESS. <u>ROADWAY INFORMATION:</u> - ALL INTERNAL ROADWAYS WILL BE PRIVATE ROADS, AND WILL BE OWNED AND MAINTAINED BY A PROPERTY MANAGEMENT COMPANY. DEDICATION AND MAINTENANCE SHALL BE THE RESPONSIBILITY OF AN APPROPRIATE ENTITY OTHER THAN THE CITY OF DELAND. CITY OF DELAND WILL NOT BE RESPONSIBLE FOR THE MAINTENANCE OF ANY PRIVATE STREETS. - ALL ROADWAY DESIGN AND CONSTRUCTION IS TO COMPLY WITH THE MANUAL OF UNIFORM MINIMUM STANDARDS, STATE OF FLORIDA. - ALL HANDICAP RAMPS SHALL MEET THE REQUIREMENTS OF FOOT INDEX 622-002. <u>LANDSCAPE INFORMATION:</u> - DEVELOPMENT SHALL COMPLY WITH THE TREE AND LANDSCAPE CODES AS SET FORTH IN THE LAND DEVELOPMENT CODE EXCEPT AS APPROVED VIA ALTERNATE STANDARDS OR VARIANCES. <u>WETLAND INFORMATION:</u> - THE UPLAND BUFFER LINE SHALL BE CLEARLY FIELD DEMARCATED PRIOR TO COMMENCEMENT OF SITE DEVELOPMENT ACTIVITIES. - NO CONSTRUCTION ACTIVITIES INCLUDING: CLEARING, GRADING, GRUBBING OR ANY OTHER TYPE OF DISTURBANCE TO THE WETLAND, UPLAND BUFFER OR OTHERWISE DERIVED FROM THE APPROVED PROJECT CONSTRUCTION PLANS. - IF DURING CONSTRUCTION ACTIVITIES ANY EVIDENCE OF THE PRESENCE OF STATE OR FEDERALLY PROTECTED PLANT AND/OR ANIMAL SPECIES IS DISCOVERED, CITY OF DELAND AND APPLICABLE AGENCIES SHALL BE NOTIFIED WITHIN TWO WORKING DAYS OF THE PLANT AND/OR ANIMAL SPECIES FOUND ON THE SITE. ALL WORK IN THE AFFECTED AREA SHALL COME TO AN IMMEDIATE STOP UNTIL ALL PERTINENT PERMITS HAVE BEEN OBTAINED, AGENT WRITTEN AUTHORIZATION TO COMMENCE ACTIVITIES HAS BEEN GIVEN, OR UNLESS COMPLIANCE WITH STATE AND FEDERAL GUIDELINES CAN BE DEMONSTRATED.	LEVELUP CONSULTING, LLC  505 E. JACKSON STREET SUITE 200 TAMPA, FLORIDA 33602 OFFICE: 813-375-0616 WWW.LEVELUPFLORIDA.COM YARDLY DELAND CROSSINGS CLIENT: TM BTR OF FLORIDA, LLC GENERAL NOTES Engineering Business Certificate of Authorization No. 32771 Florida Certificate of Authorization No. LC26069336  BRANDON D. MACHIELA FLORIDA LICENSED PROFESSIONAL ENGINEER REGISTRATION NUMBER 90686 PROJECT No. 169-01-02 SHEET C2.0
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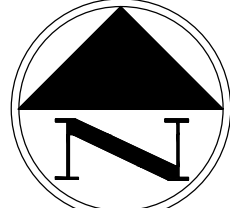
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SCALE IN FEET

CONSTRUCTION PLAN REVISIONS

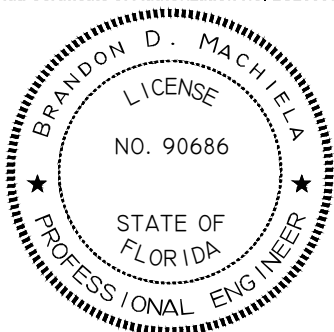
REVISION	DATE	REVISION PER CITY OF DELAND TRC COMMENTS
1	12/22/2022	
2		
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10		

YARDLY
DELAND CROSSINGS

CLIENT: TM BTR OF FLORIDA, LLC

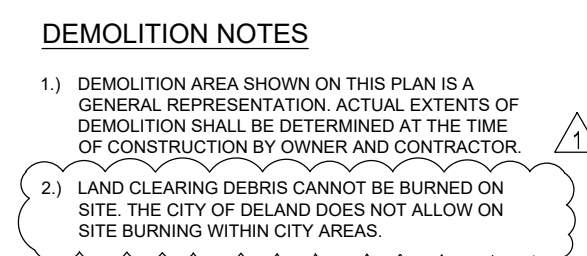
ARIAL SITE PLAN

Engineering Business Certificate of Authorization No. 32771
Florida Certificate of Authorization No. LC2600636



BRANDON D. MACHIELA
FLORIDA LICENSED PROFESSIONAL ENGINEER
REGISTRATION NUMBER 90686

PROJECT No. 169-01-02
SHEET C3.0



Engineering Business Certificate of Authorization No. 32771
Florida Certificate of Authorization No. LC260009638

The seal is circular with a double-lined border. The outer ring contains the text "BRANDON D. MACHIELA" at the top and "PROFESSIONAL ENGINEER" at the bottom, separated by two stars. The inner circle contains the word "LICENSE" at the top, the license number "NO. 90686" in the center, and "STATE OF FLORIDA" at the bottom.

BRANDON D. MACHIELA
FLORIDA LICENSED PROFESSIONAL ENGINEER
REGISTRATION NUMBER 90686

PROJECT No.	169-01-02
SHEET	C4.0

CONSTRUCTION PLAN REVISIONS		
1	12/22/2022	REVISED PER CITY OF DELAND TRC COMMENTS

PHASE 1 UNIT COUNT PROVIDED	
2 BEDROOM ATTACHED	25
1 BEDROOM DETACHED	18
TOTAL PROVIDED UNITS	43

PHASE 2 UNIT COUNT PROVIDED	
2 BEDROOM ATTACHED	104
1 BEDROOM DETACHED	86
TOTAL PROVIDED UNITS	190

OPEN SPACE CALCULATIONS	
TOTAL SITE AREA = 28.64 AC	100%
TOTAL OPEN SPACE AREA = 15.94 AC	55.66%
TOTAL IMPERVIOUS AREA = 12.70 AC	44.34%
- PAVEMENT / SIDEWALK / CURB = 6.97 AC	- 24.36%
- BUILDING AREA = 5.73 AC	- 20.01%

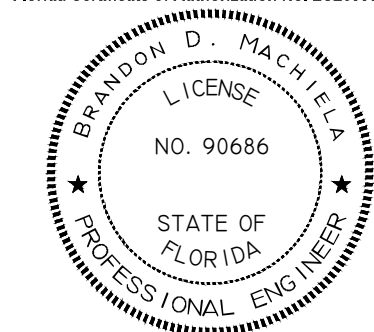
PARKING TABLE	
PARKING SPACES PROVIDED (STD.)	435
PARKING SPACES PROVIDED (HC.)	11
PARKING SPACES PROVIDED (GARAGE)	84
TOTAL PROVIDED PARKING SPACES	530

YARDLY
DELAND CROSSINGS

CLIENT: TM BTR OF FLORIDA, LLC

MASTER SITE PLAN

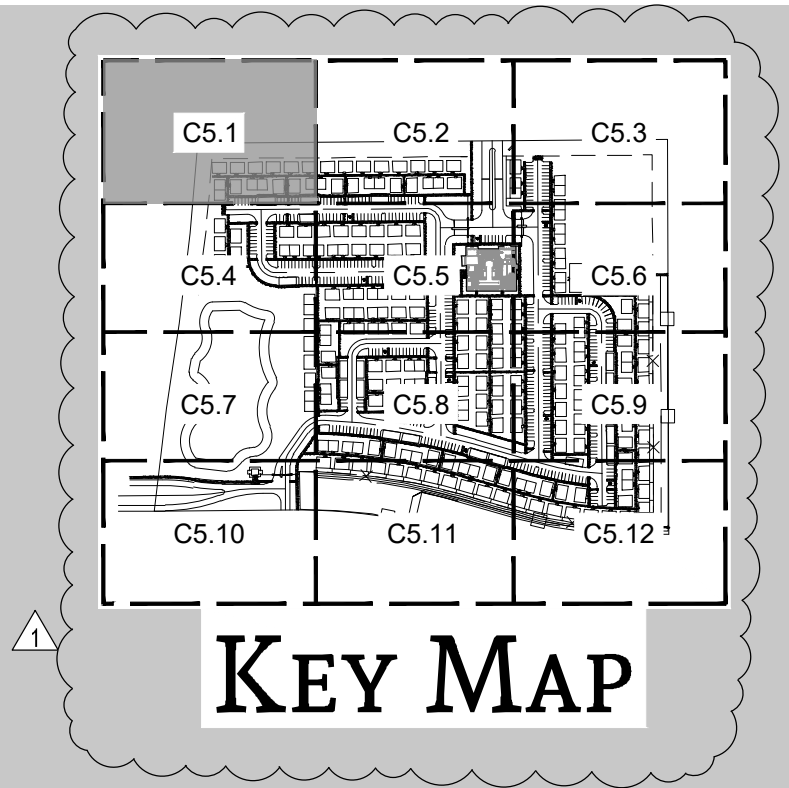
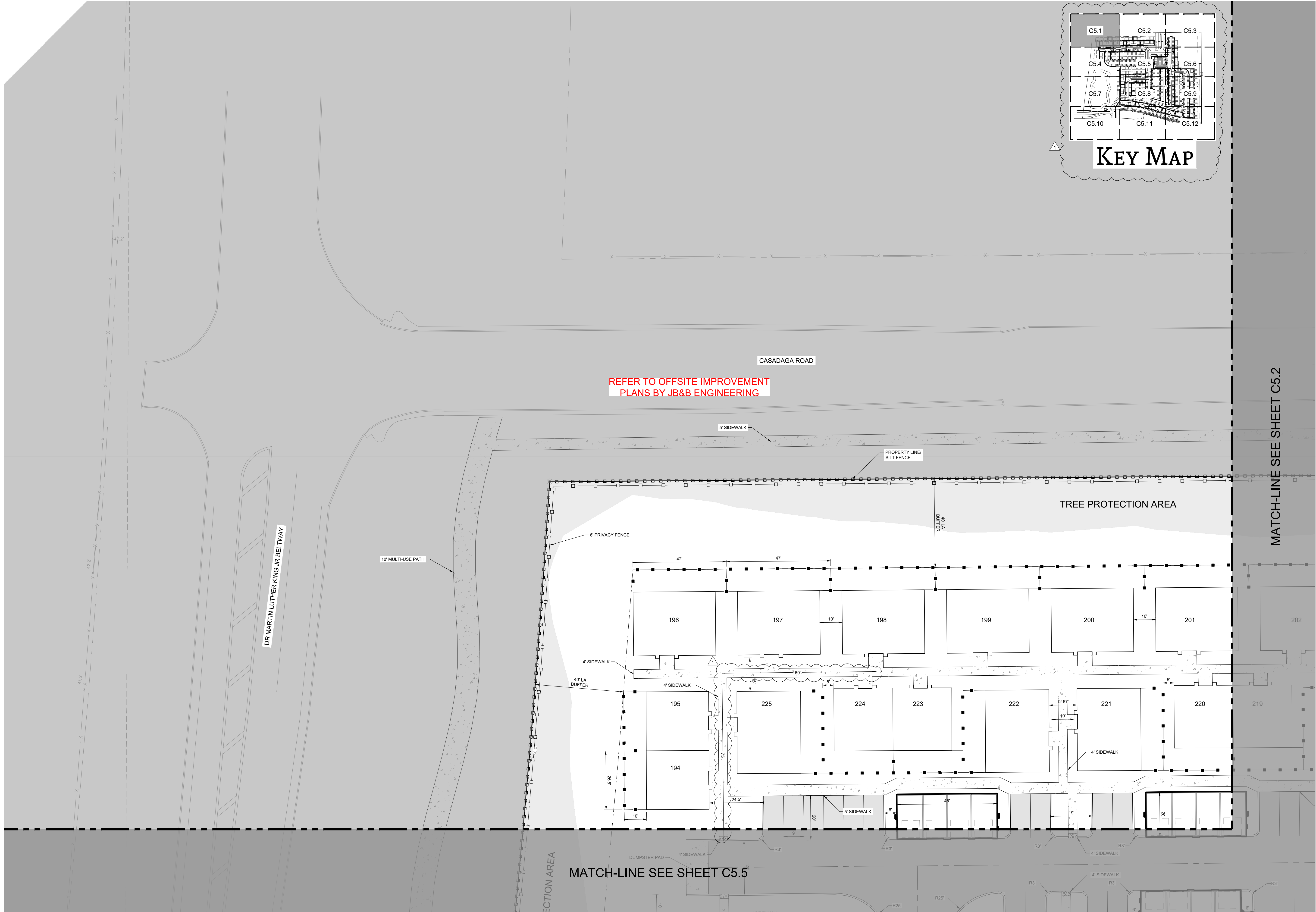
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Florida Certificate of Authorization No. LC26000638



BRANDON D. MACHIELA
FLORIDA LICENSED PROFESSIONAL ENGINEER
REGISTRATION NUMBER 90686

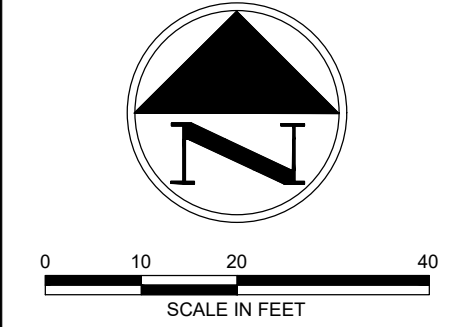
PROJECT No.	169-01-02
SHEET	C5.0

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12/22/2022	REVISED PER CITY OF DELAND TRC COMMENTS

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CLIENT: TM BTR OF FLORIDA, LLC

SITE PLAN

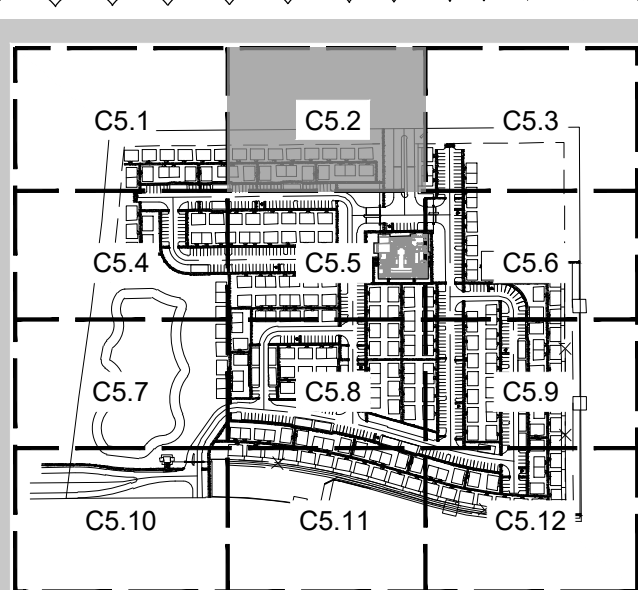
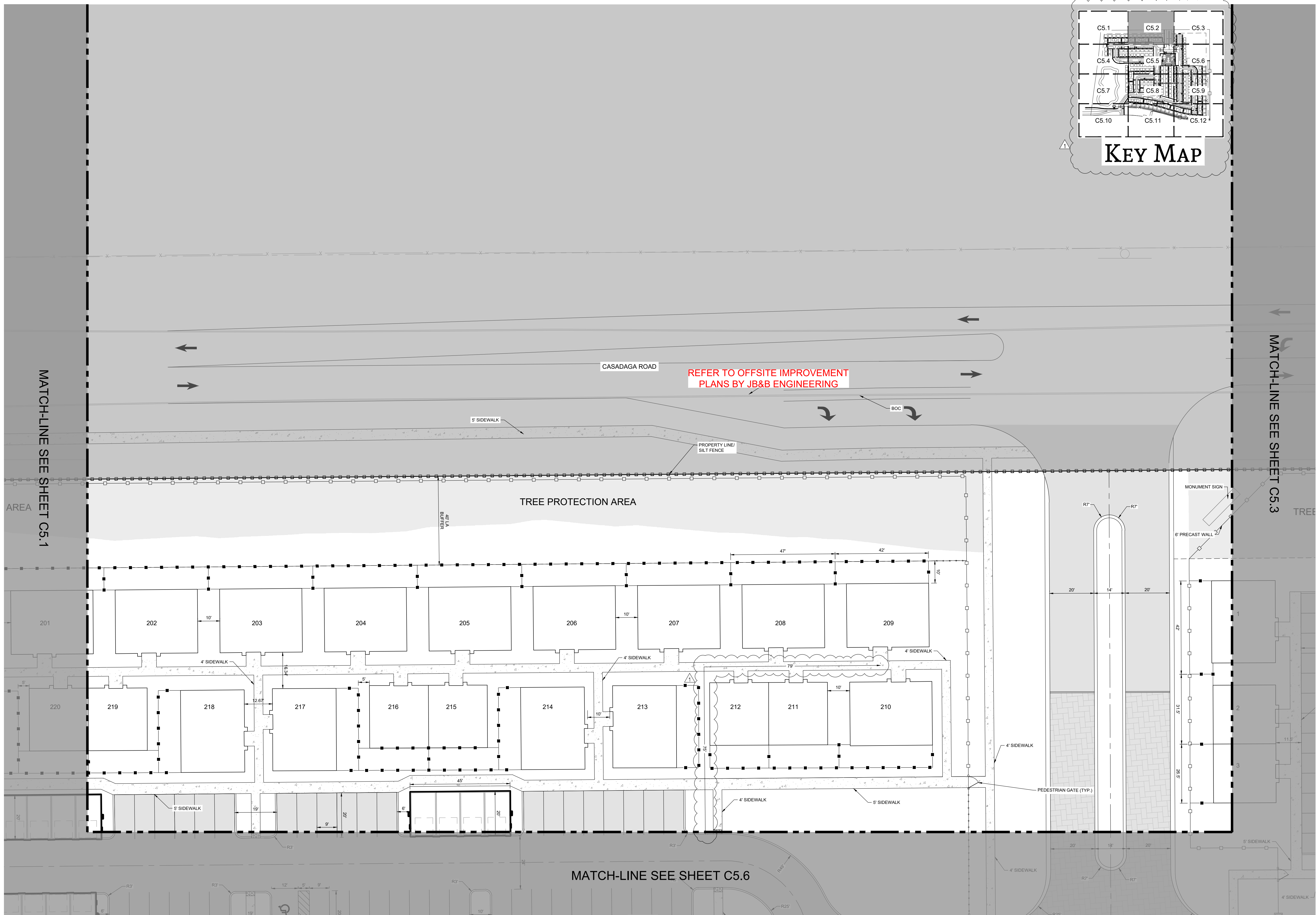
Engineering Business Certificate of Authorization No. 32771
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REGISTRATION NUMBER 90686

PROJECT No. 169-01-02

SHEET C5.1

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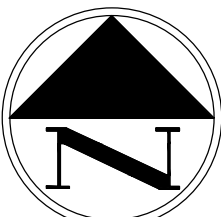


KEY MAP

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SCALE IN FEET

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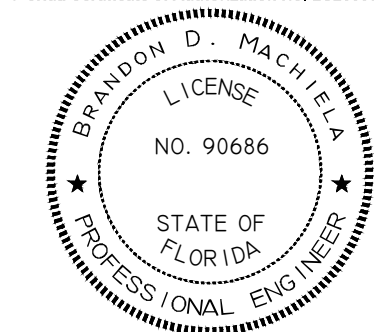
12/22/2022 REVISED PER CITY OF DELAND TRC COMMENTS

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DELAND CROSSINGS

CLIENT: TM BTR OF FLORIDA, LLC

SITE PLAN

Engineering Business Certificate of Authorization No. 32771
Florida Certificate of Authorization No. LC26006938

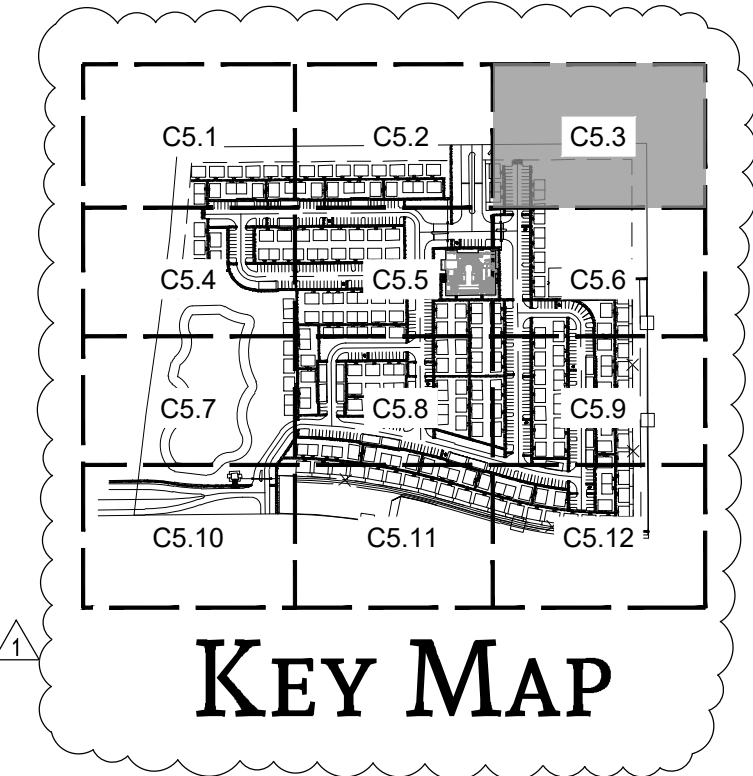
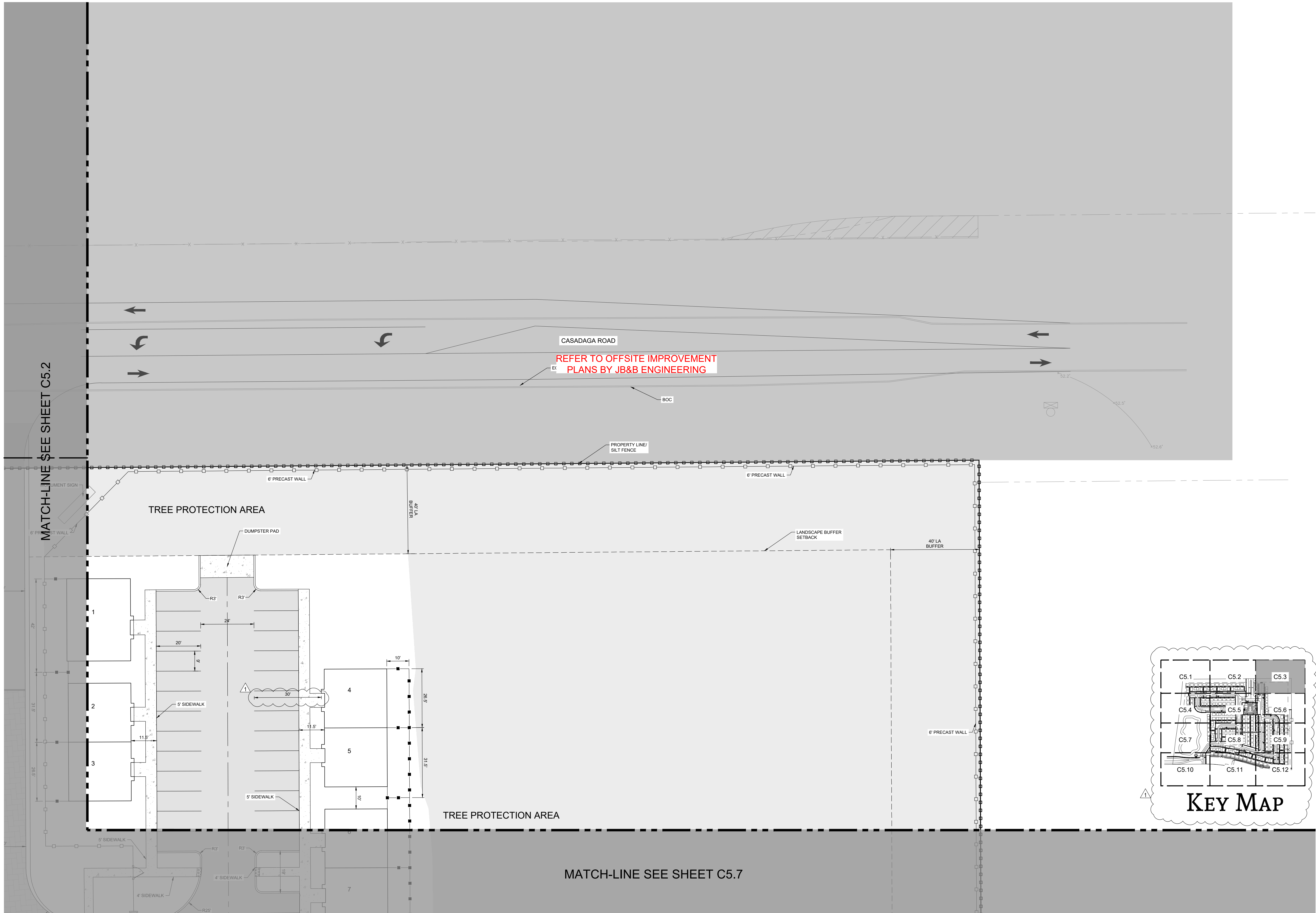


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REGISTRATION NUMBER 90686

PROJECT No. 169-01-02

SHEET C5.2

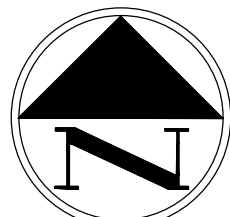
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CONSTRUCTION PLAN REVISIONS

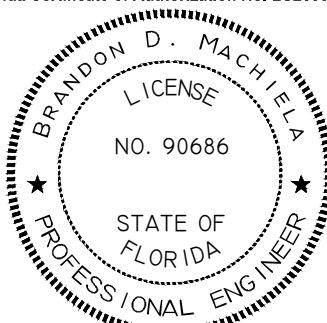
REVISION	REVISOR	DATE	REVISION PER CITY OF DELAND TRC COMMENTS
1		12/22/2022	

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DELAND CROSSINGS

CLIENT: TM BTR OF FLORIDA, LLC

SITE PLAN

Engineering Business Certificate of Authorization No. 32771
Florida Certificate of Authorization No. LC26069636



BRANDON D. MACHIELA
FLORIDA LICENSED PROFESSIONAL ENGINEER
REGISTRATION NUMBER 90686

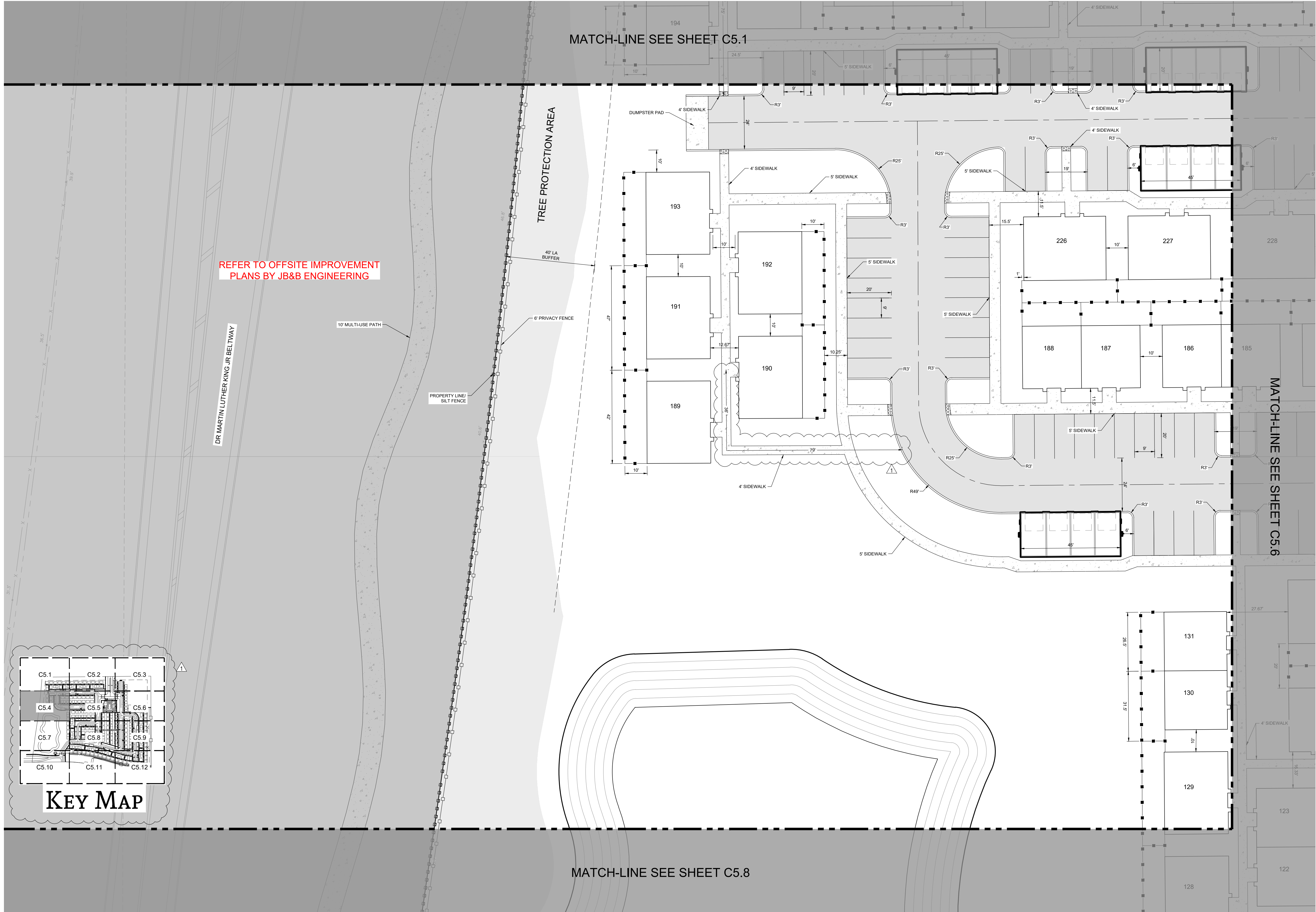
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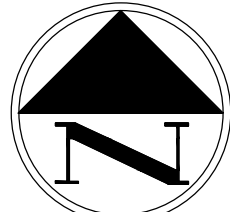
KEY MAP



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CONSTRUCTION PLAN REVISIONS

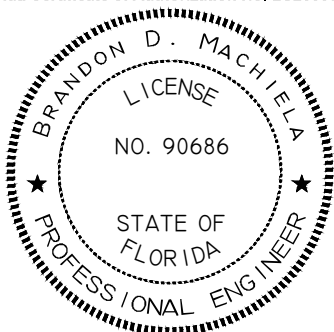
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1	12/22/2022	REVISED PER CITY OF DELAND TRC COMMENTS

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DELAND CROSSINGS

CLIENT: TM BTR OF FLORIDA, LLC

SITE PLAN

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Florida Certificate of Authorization No. LC26006638

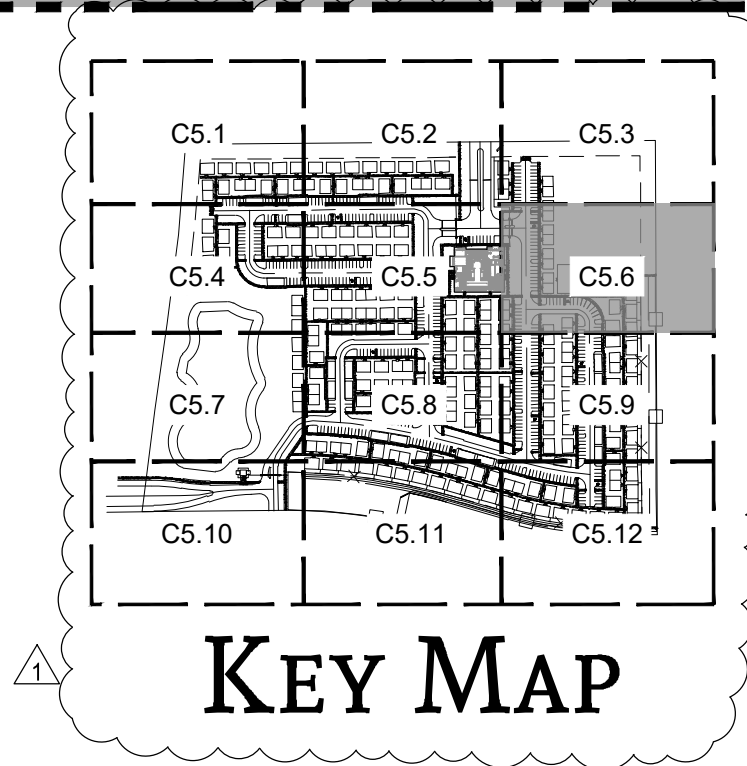
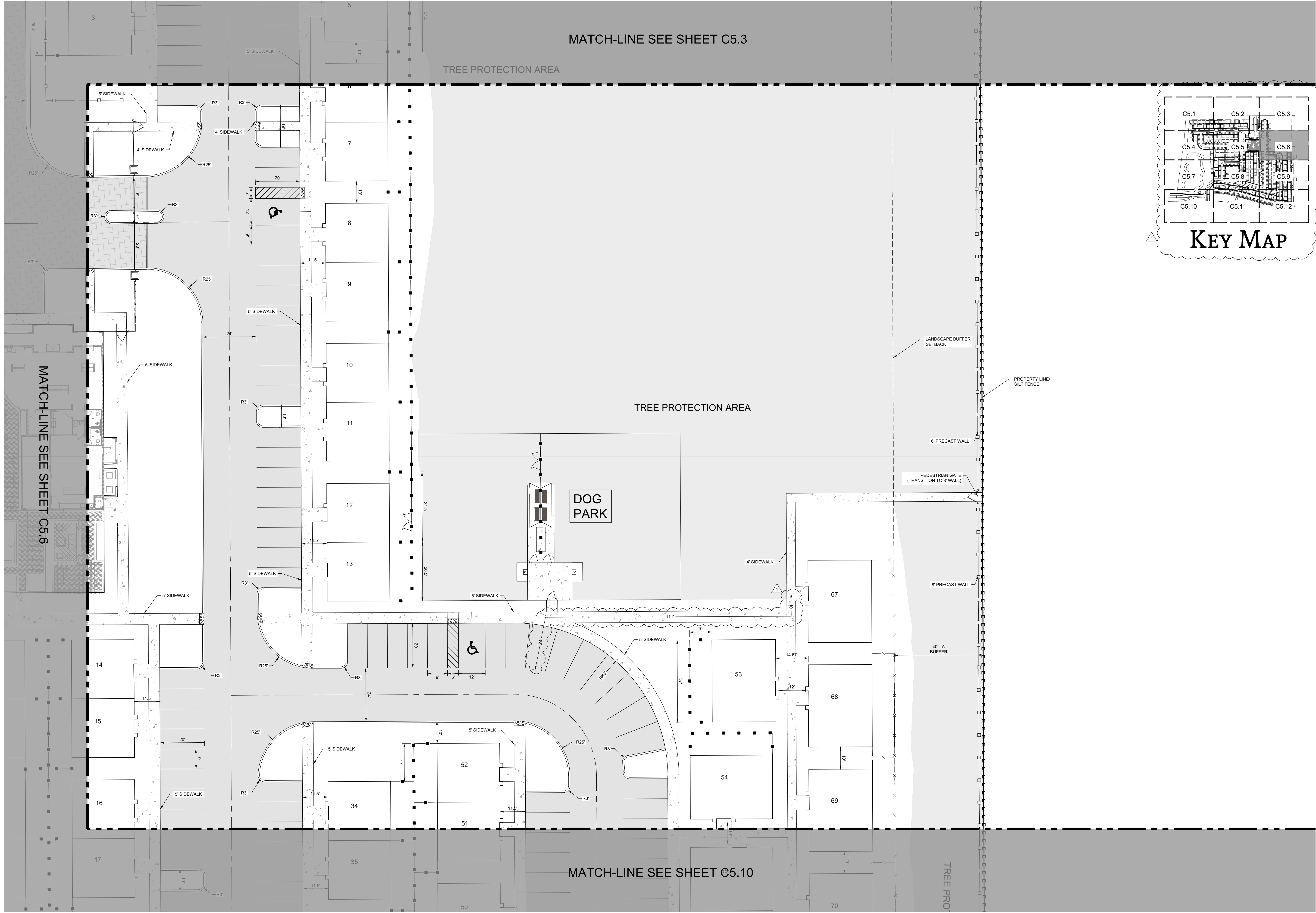


BRANDON D. MACHIELA
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REGISTRATION NUMBER 90686

PROJECT No. 169-01-02

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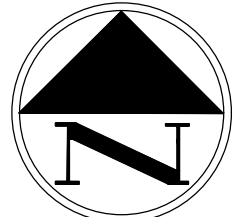
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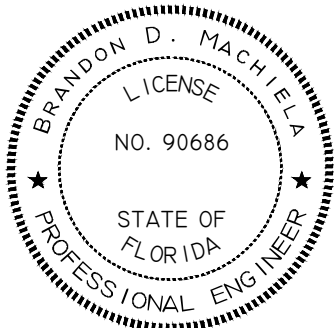
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DELAND CROSSINGS

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SITE PLAN

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Florida Certificate of Authorization No. LC26060636

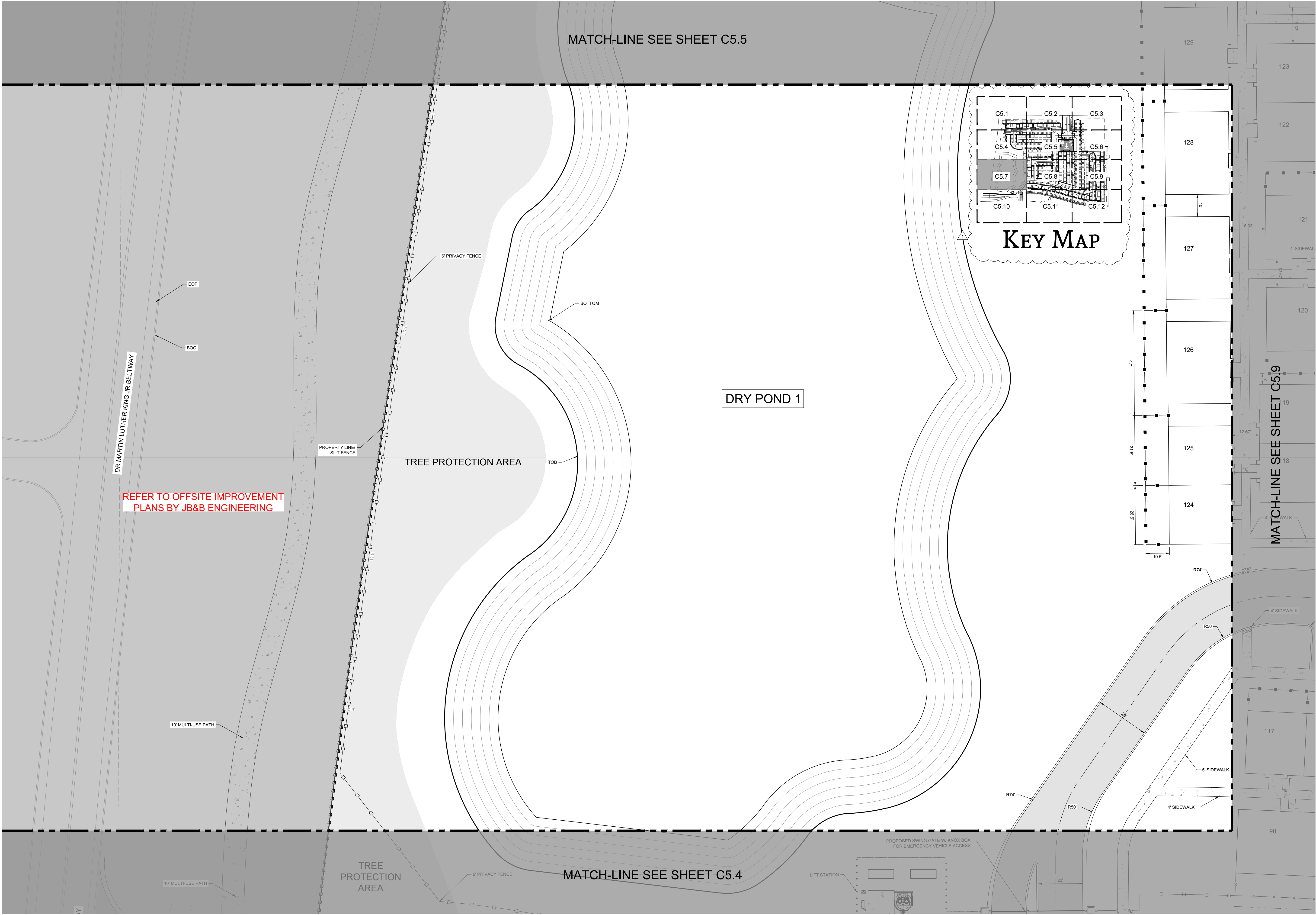


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REGISTRATION NUMBER 90686

PROJECT No. 169-01-02

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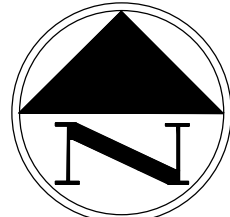
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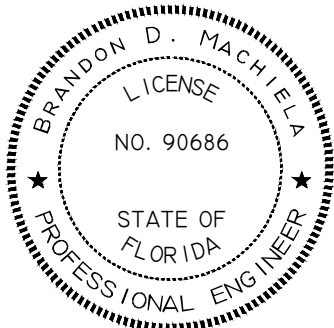
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YARDLY
DELAND CROSSINGS

CLIENT: TM BTR OF FLORIDA, LLC

SITE PLAN

Engineering Business Certificate of Authorization No. 32771
Florida Certificate of Authorization No. LC26060636

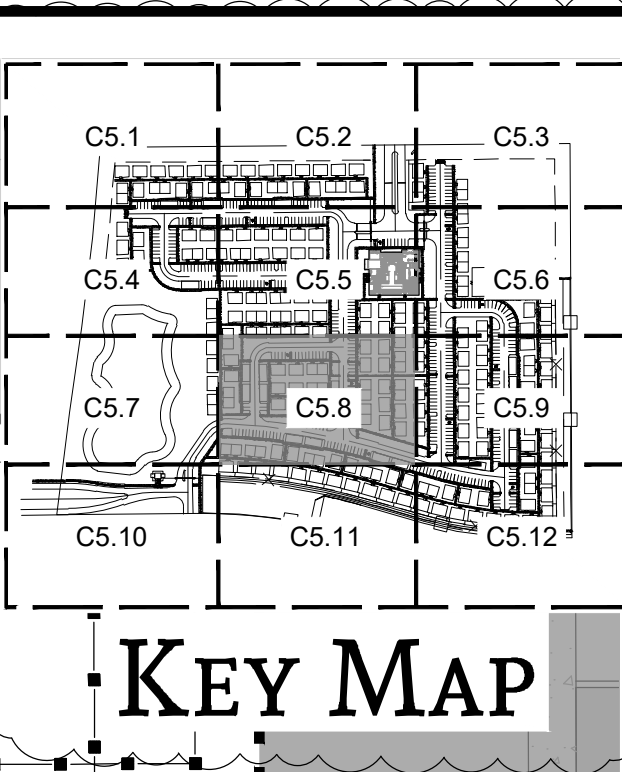


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REGISTRATION NUMBER 90686

PROJECT No. 169-01-02

SHEET C5.7

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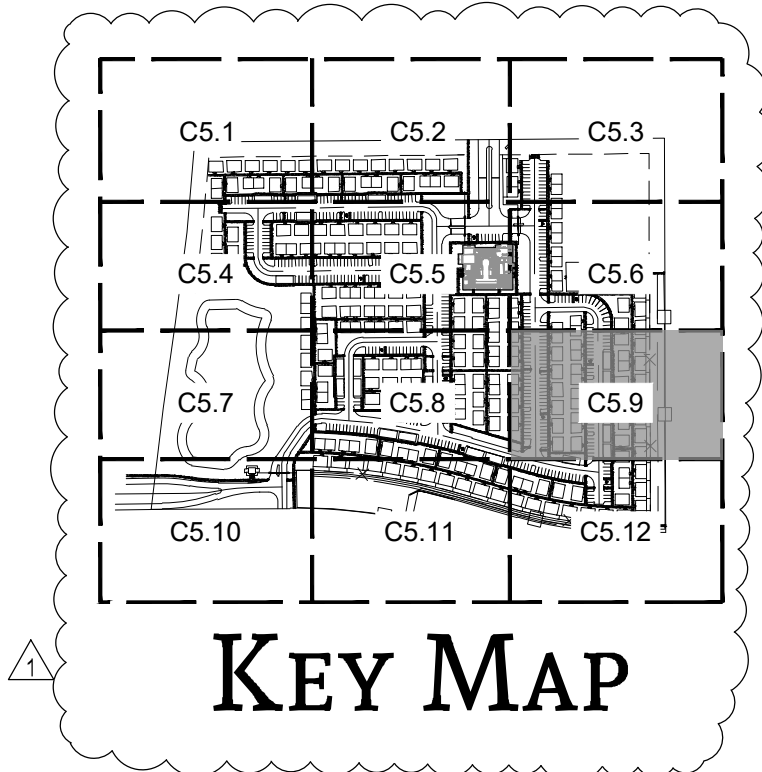
SITE PLAN

Engineering Business Certificate of Authorization No. 32771
Florida Certificate of Authorization No. LC28000638

BRANDON D. MACHIELA
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REGISTRATION NUMBER 90686

PROJECT No. 169-01-02
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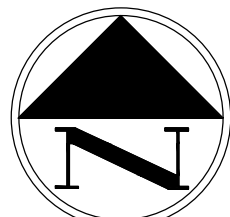
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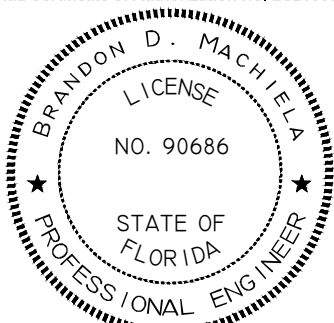
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DELAND CROSSINGS

CLIENT: TM BTR OF FLORIDA, LLC

SITE PLAN

Engineering Business Certificate of Authorization No. 32771
Florida Certificate of Authorization No. LC26006938

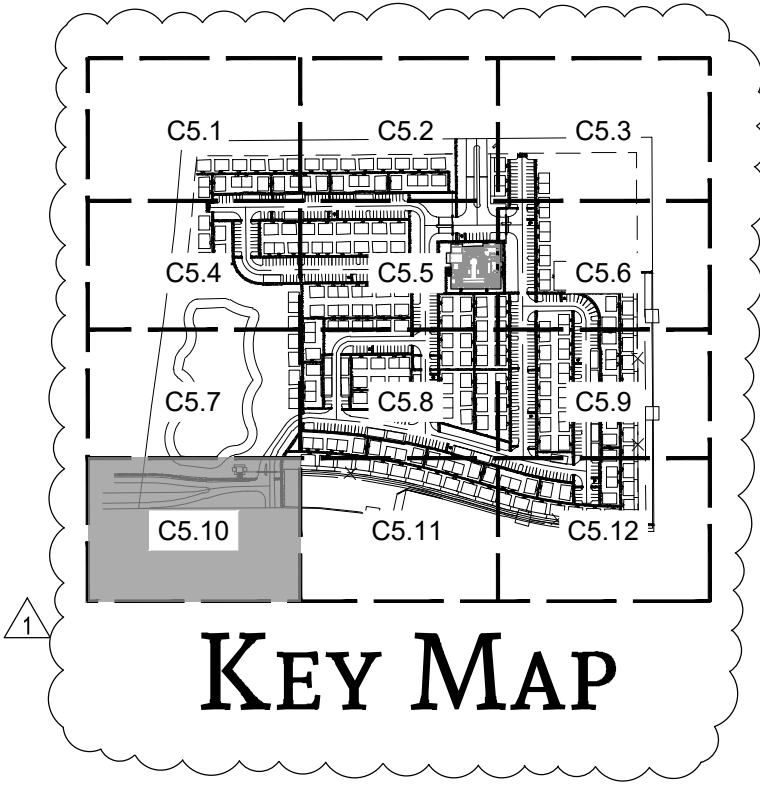
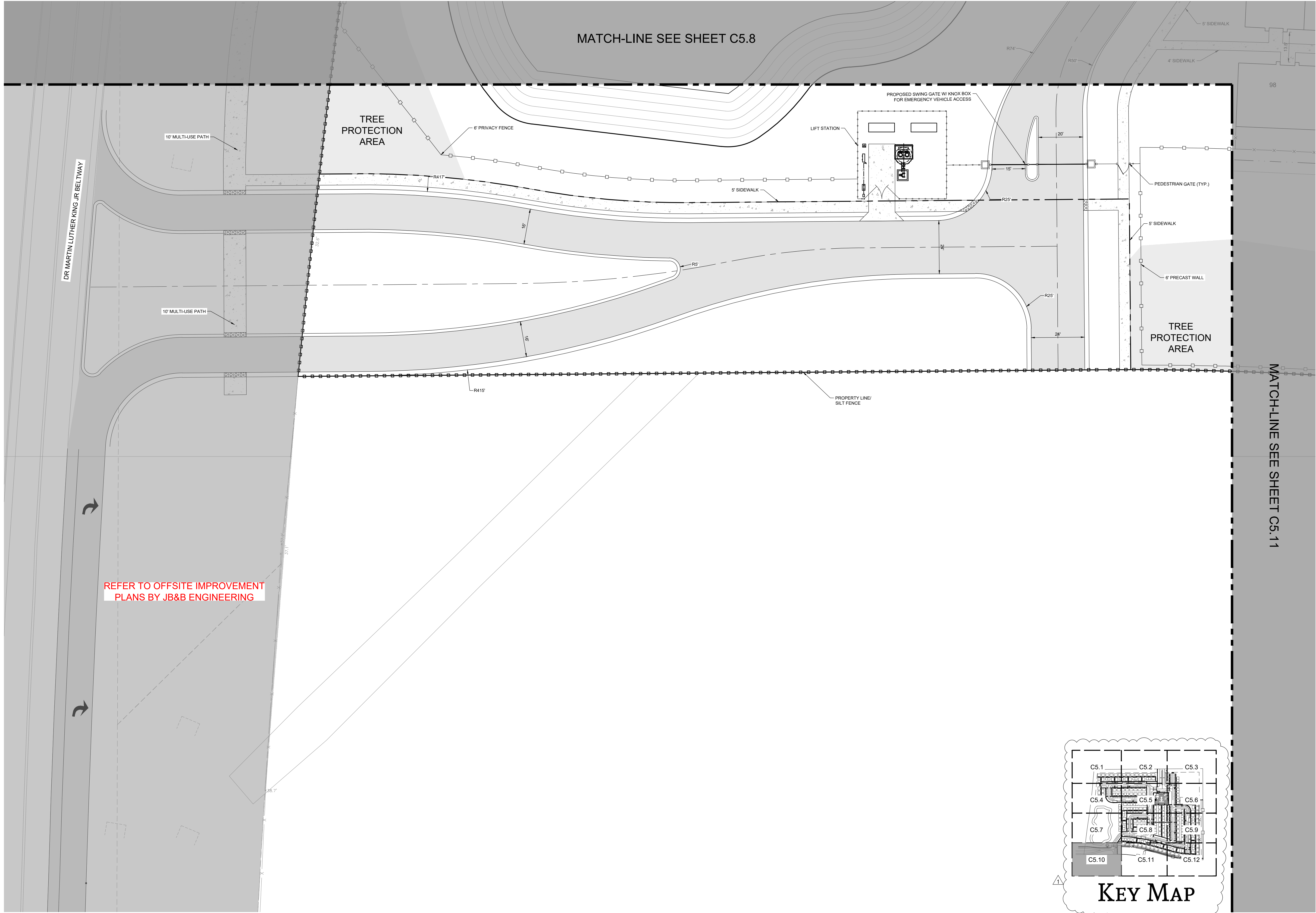


BRANDON D. MACHIELA
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REGISTRATION NUMBER 90686

PROJECT No. 169-01-02

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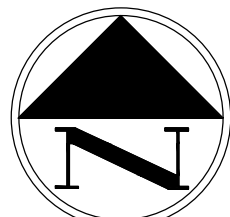
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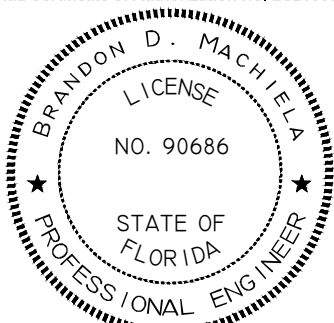
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YARDLY
DELAND CROSSINGS

CLIENT: TM BTR OF FLORIDA, LLC

SITE PLAN

Engineering Business Certificate of Authorization No. 32771
Florida Certificate of Authorization No. LC26006638

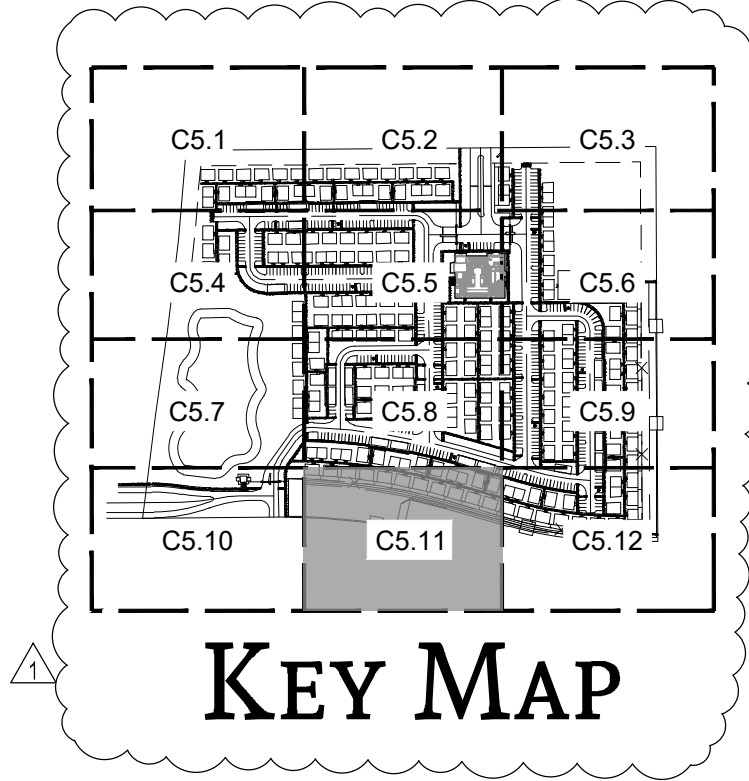
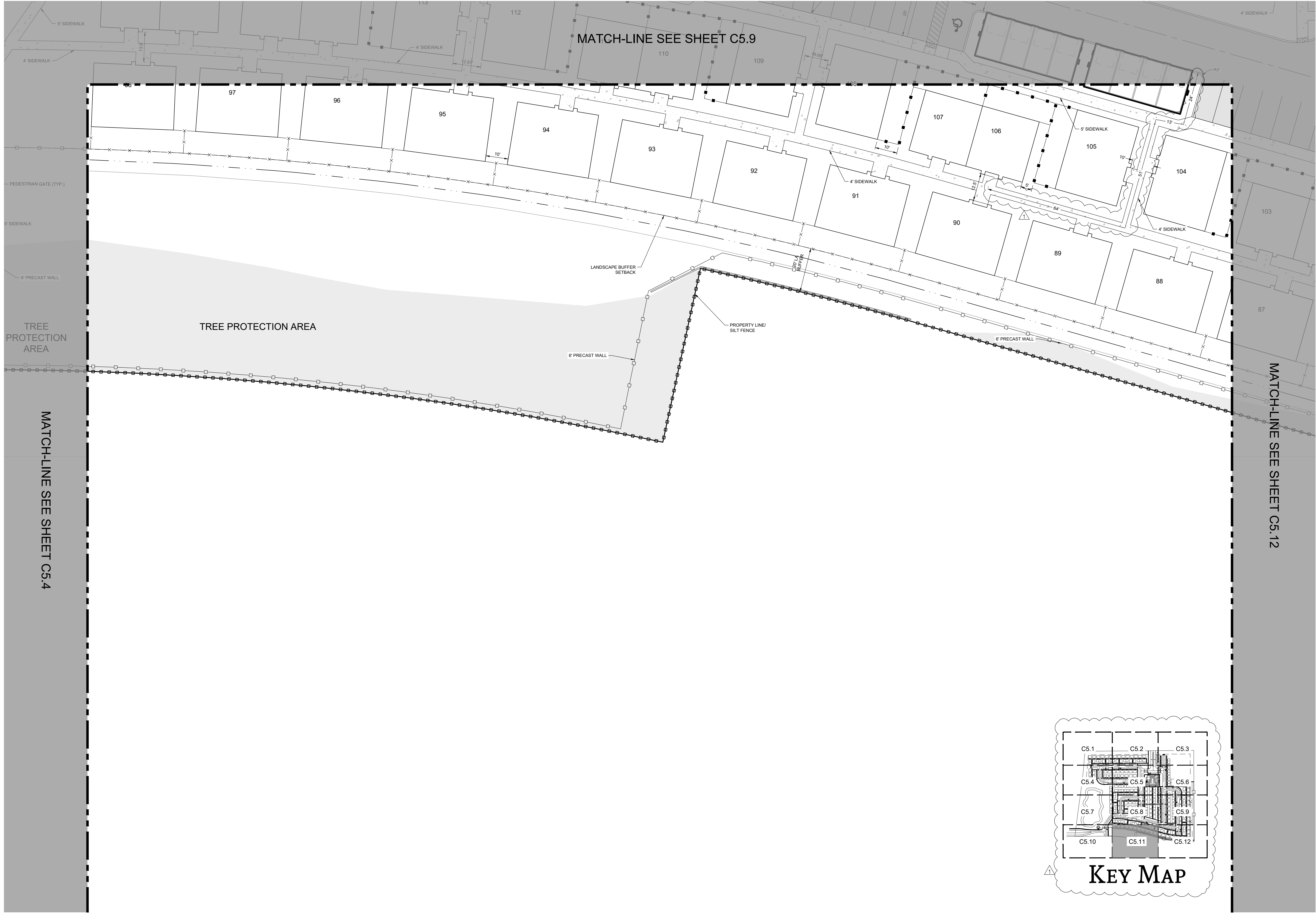


BRANDON D. MACHIELA
FLORIDA LICENSED PROFESSIONAL ENGINEER
REGISTRATION NUMBER 90686

PROJECT No. 169-01-02

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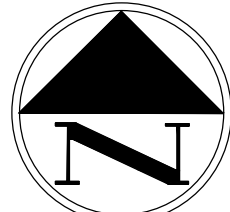
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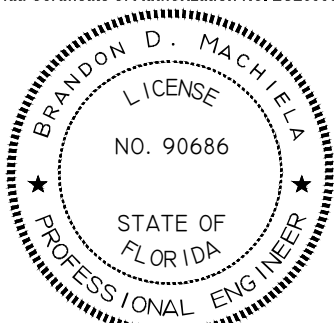
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DELAND CROSSINGS

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SITE PLAN

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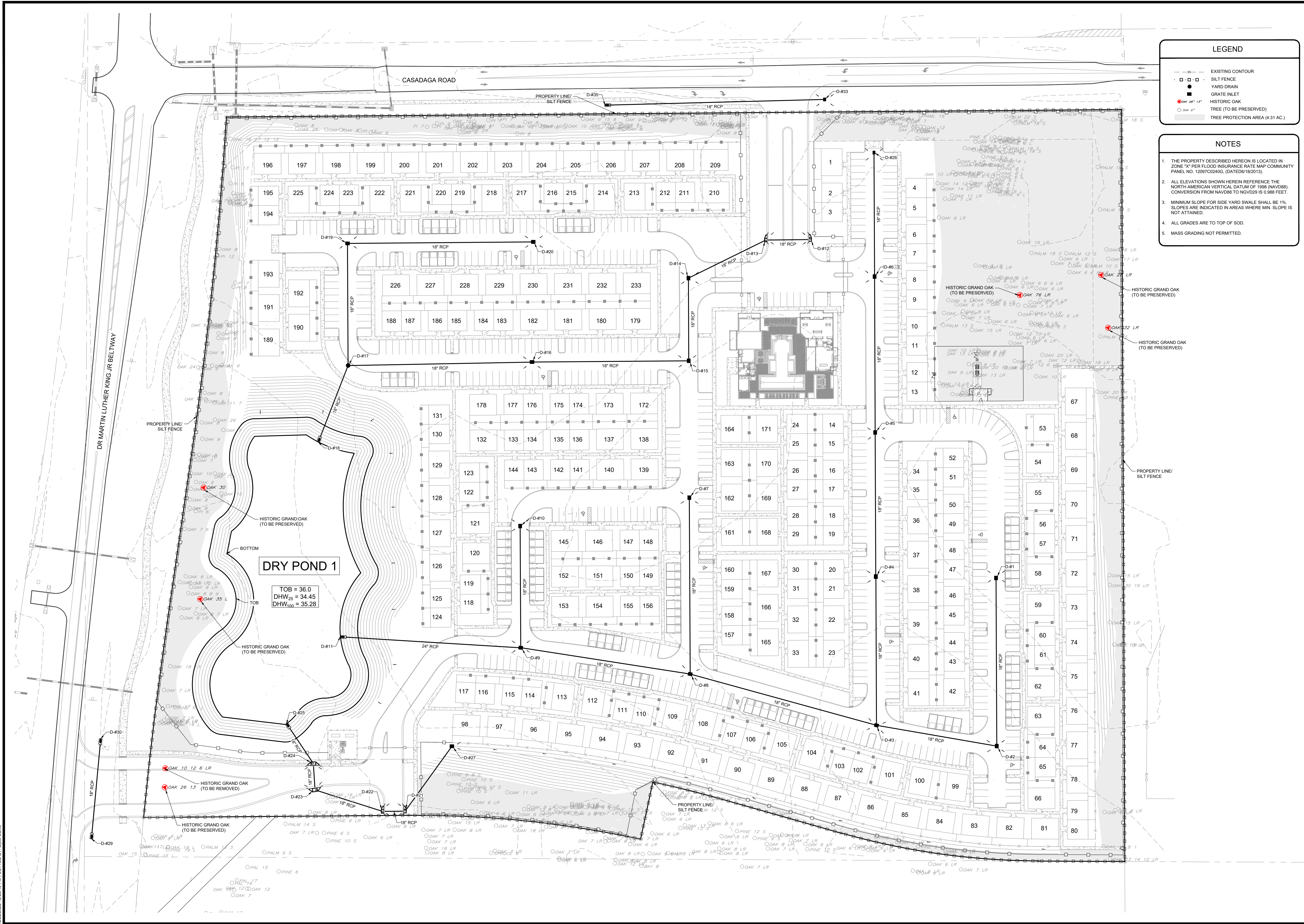


BRANDON D. MACHIELA
FLORIDA LICENSED PROFESSIONAL ENGINEER
REGISTRATION NUMBER 90686

PROJECT No. 169-01-02

SHEET C5.11

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LEGEND

- EXISTING CONTOUR
- SILT FENCE
- YARD DRAIN
- GRATE INLET
- HISTORIC OAK
- TREE (TO BE PRESERVED)
- OAK 26" 13"
- OAK 6"
- TREE PROTECTION AREA (4.31 AC.)

NOTES

- THE PROPERTY DESCRIBED HEREON IS LOCATED IN ZONE "X" PER FLOOD INSURANCE RATE MAP COMMUNITY PANEL NO. 12087C0240G, (DATED 6/18/2013).
- ALL ELEVATIONS SHOWN HEREIN REFERENCE THE NORTH AMERICAN VERTICAL DATUM OF 1988 (NAVD88). CONVERSION FROM NAVD88 TO NGVD29 IS 0.988 FEET.
- MINIMUM SLOPE FOR SIDE YARD SWALE SHALL BE 1%. SLOPES ARE INDICATED IN AREAS WHERE MIN. SLOPE IS NOT ATTAINED.
- ALL GRADES ARE TO TOP OF SOD.
- MASS GRADING NOT PERMITTED.

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REVISOR: PER CITY OF DELAND TRC COMMENTS

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CLIENT: TM BTR OF FLORIDA, LLC

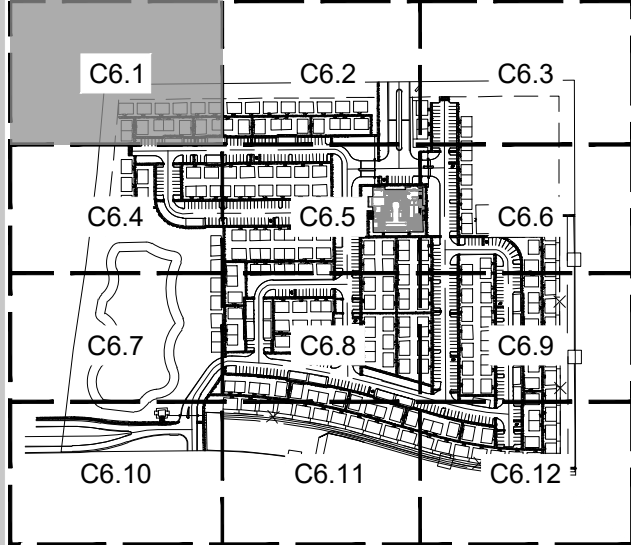
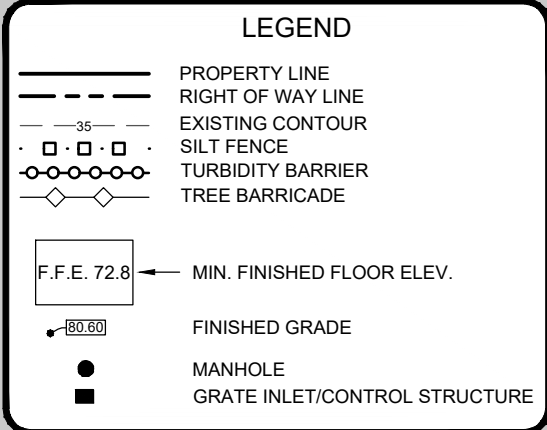
MASTER PAVING, GRADING & DRAINAGE PLAN

Engineering Business Certificate of Authorization No. 32771
Florida Certificate of Authorization No. LC2605636

BRANDON D. MACHELA
FLORIDA LICENSED PROFESSIONAL ENGINEER
REGISTRATION NUMBER 90686

PROJECT No. 189-01-02
SHEET C6.0

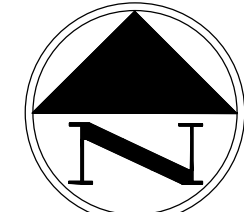
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1. ALL TYPE 3 & 4 INLETS TO BE CONSTRUCTED IN COMPLIANCE WITH FDOT STANDARD PLANS INDEX 425-020 FOUND ON SHEET C 11.0.
 2. ALL TYPE C & D INLETS TO BE CONSTRUCTED IN COMPLIANCE WITH FDOT STANDARD PLANS INDEX 425-002 FOUND ON SHEET C 11.0.
 3. ALL MITERED END SECTIONS TO BE CONSTRUCTED IN COMPLIANCE WITH FDOT STANDARD PLANS INDEX 430-021 FOUND ON SHEET C 11.0.
 4. ALL MANHOLES TO BE CONSTRUCTED IN COMPLIANCE WITH FDOT STANDARD PLANS INDEX 425-010 FOUND ON SHEET C 11.0.



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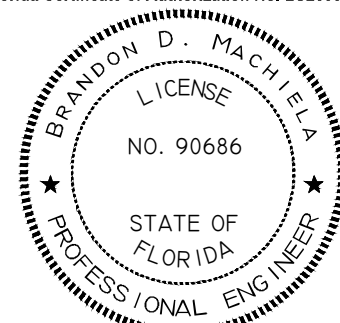
CONSTRUCTION PLAN REVISIONS

REVISION	DATE	REVISIONS
1	12/22/2022	REVISED PER CITY OF DELAND TRC COMMENTS

YARDLY
DELAND CROSSINGS

CLIENT: TM BTR OF FLORIDA, LLC
PAVING, GRADING & DRAINAGE PLAN

Engineering Business Certificate of Authorization No. 32771
Florida Certificate of Authorization No. LC26000636

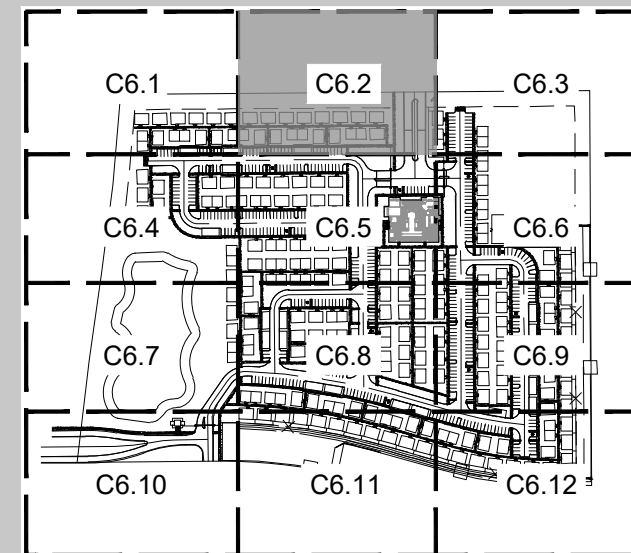
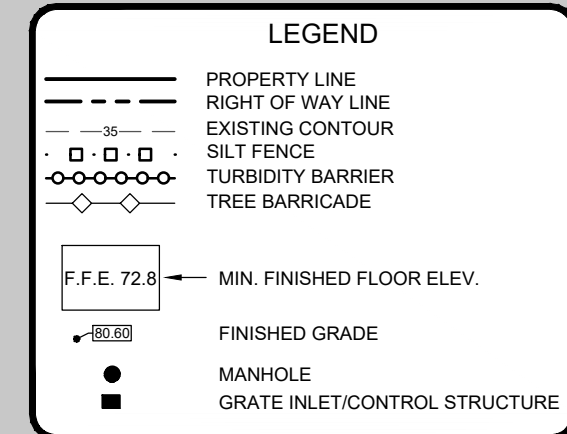


BRANDON D. MACHIELA
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REGISTRATION NUMBER 90686

PROJECT No. 169-01-02

SHEET C6.1

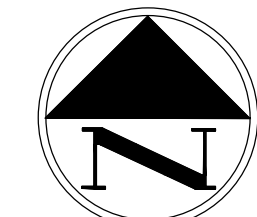
- NOTES:
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 2. ALL TYPE C & D INLETS TO BE CONSTRUCTED IN COMPLIANCE WITH FDOT STANDARD PLANS INDEX 425-052 FOUND ON SHEET C 11.0.
 3. ALL MITERED END SECTIONS TO BE CONSTRUCTED IN COMPLIANCE WITH FDOT STANDARD PLANS INDEX 430-021 FOUND ON SHEET C 11.0.
 4. ALL MANHOLES TO BE CONSTRUCTED IN COMPLIANCE WITH FDOT STANDARD PLANS INDEX 425-010 FOUND ON SHEET C 11.0.



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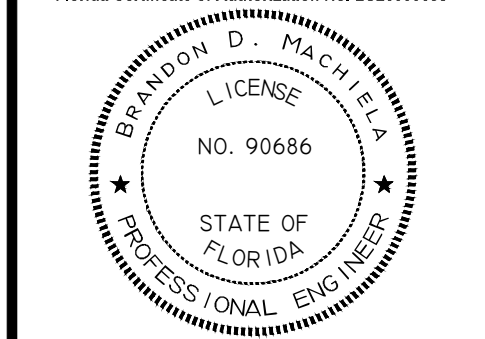
12/22/2022

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CLIENT: TM BTR OF FLORIDA, LLC
PAVING, GRADING & DRAINAGE PLAN

Engineering Business Certificate of Authorization No. 32771
Florida Certificate of Authorization No. LC26006638

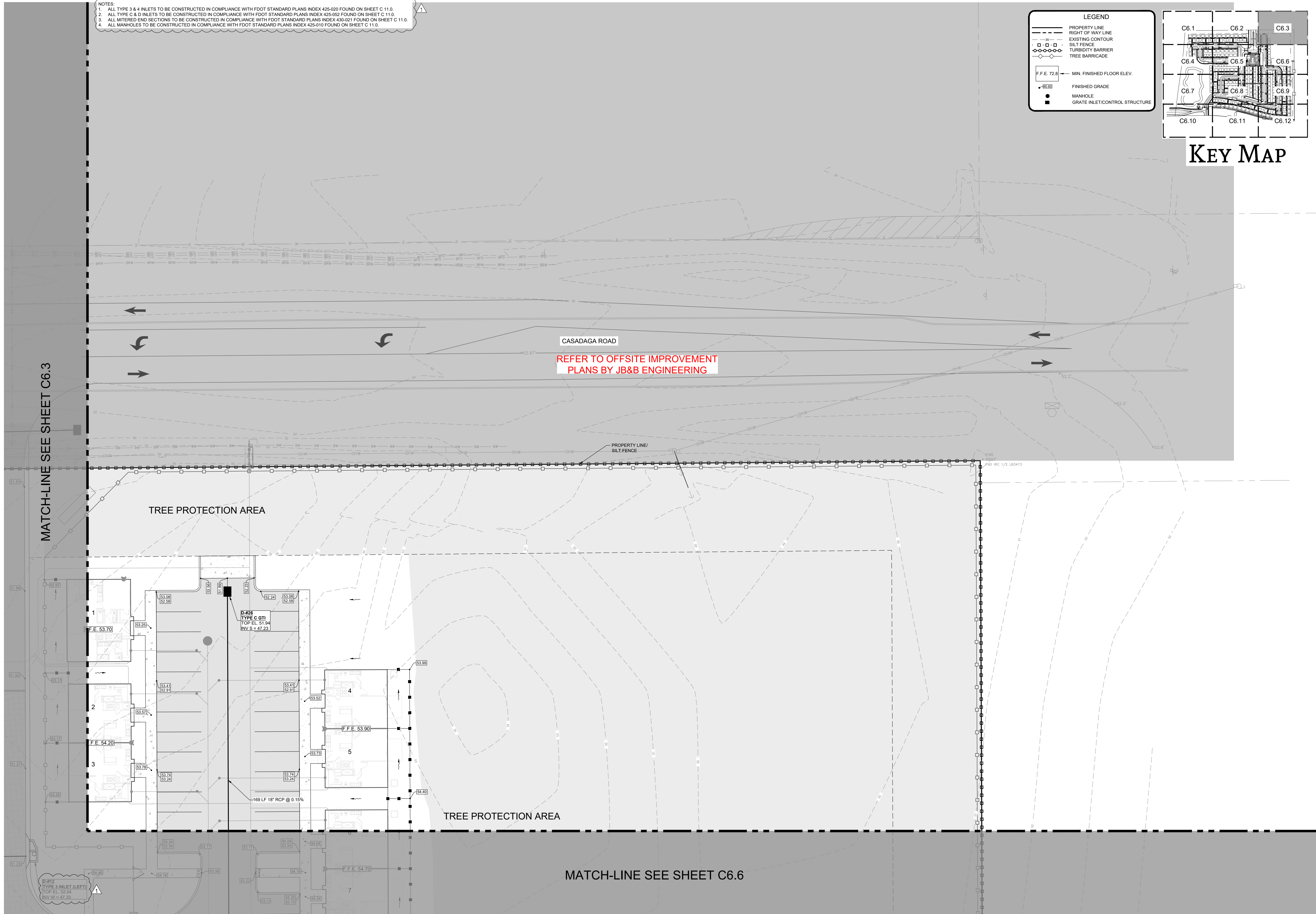


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PROJECT No. 169-01-02
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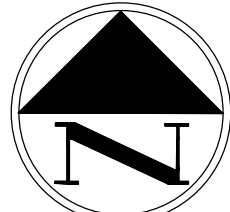
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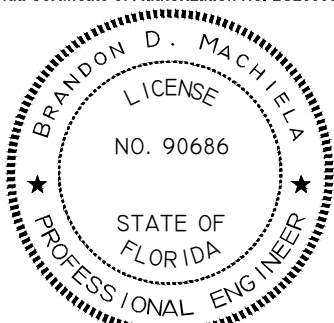
CONSTRUCTION PLAN REVISIONS

REVISION	DATE	REVISION PER CITY OF DELAND TRC COMMENTS
1	12/22/2022	

YARDLY
DELAND CROSSINGS

CLIENT: TM BTR OF FLORIDA, LLC
PAVING, GRADING & DRAINAGE PLAN

Engineering Business Certificate of Authorization No. 32771
Florida Certificate of Authorization No. LC26006636

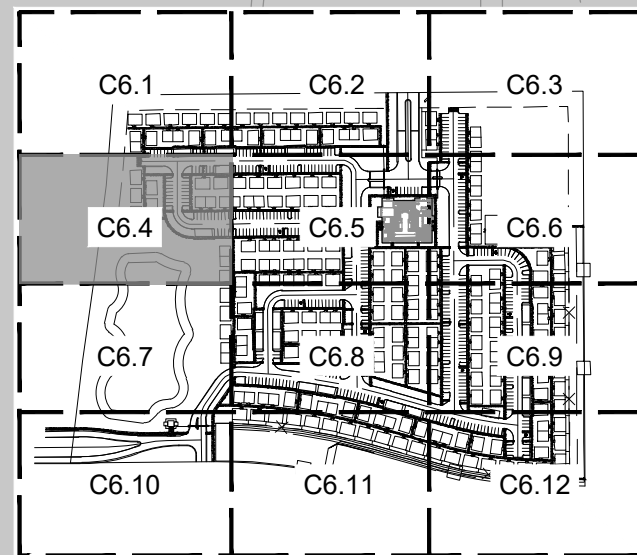


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REGISTRATION NUMBER 90686

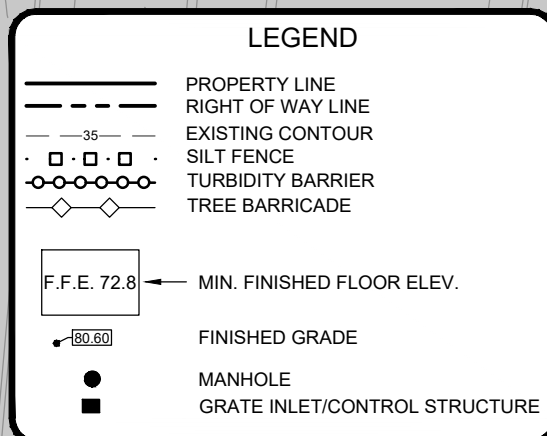
PROJECT No. 169-01-02
SHEET C6.3

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- NOTES:
1. ALL TYPE 3 & 4 INLETS TO BE CONSTRUCTED IN COMPLIANCE WITH FDOT STANDARD PLANS INDEX 425-020 FOUND ON SHEET C 11.0.
 2. ALL TYPE C & D INLETS TO BE CONSTRUCTED IN COMPLIANCE WITH FDOT STANDARD PLANS INDEX 425-052 FOUND ON SHEET C 11.0.
 3. ALL MITERED END SECTIONS TO BE CONSTRUCTED IN COMPLIANCE WITH FDOT STANDARD PLANS INDEX 430-021 FOUND ON SHEET C 11.0.
 4. ALL MANHOLES TO BE CONSTRUCTED IN COMPLIANCE WITH FDOT STANDARD PLANS INDEX 425-010 FOUND ON SHEET C 11.0.



KEY MAP



REFER TO OFFSITE IMPROVEMENT
PLANS BY JB&B ENGINEERING

DR MARTIN LUTHER KING JR BELTWAY

PROPERTY LINE/
SILT FENCE

TREE PROTECTION AREA

MATCH-LINE SEE SHEET C6.1

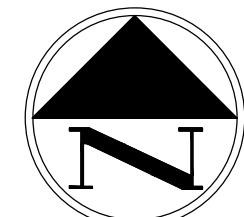
MATCH-LINE SEE SHEET C6.7

MATCH-LINE SEE SHEET C6.5

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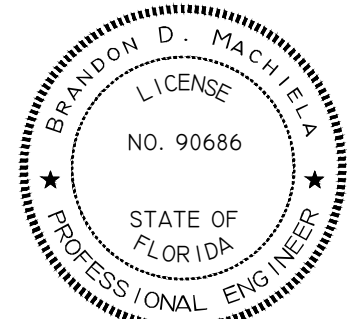
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CONSTRUCTION PLAN REVISIONS
12/22/2022 REVISED PER CITY OF DELAND TRC COMMENTS

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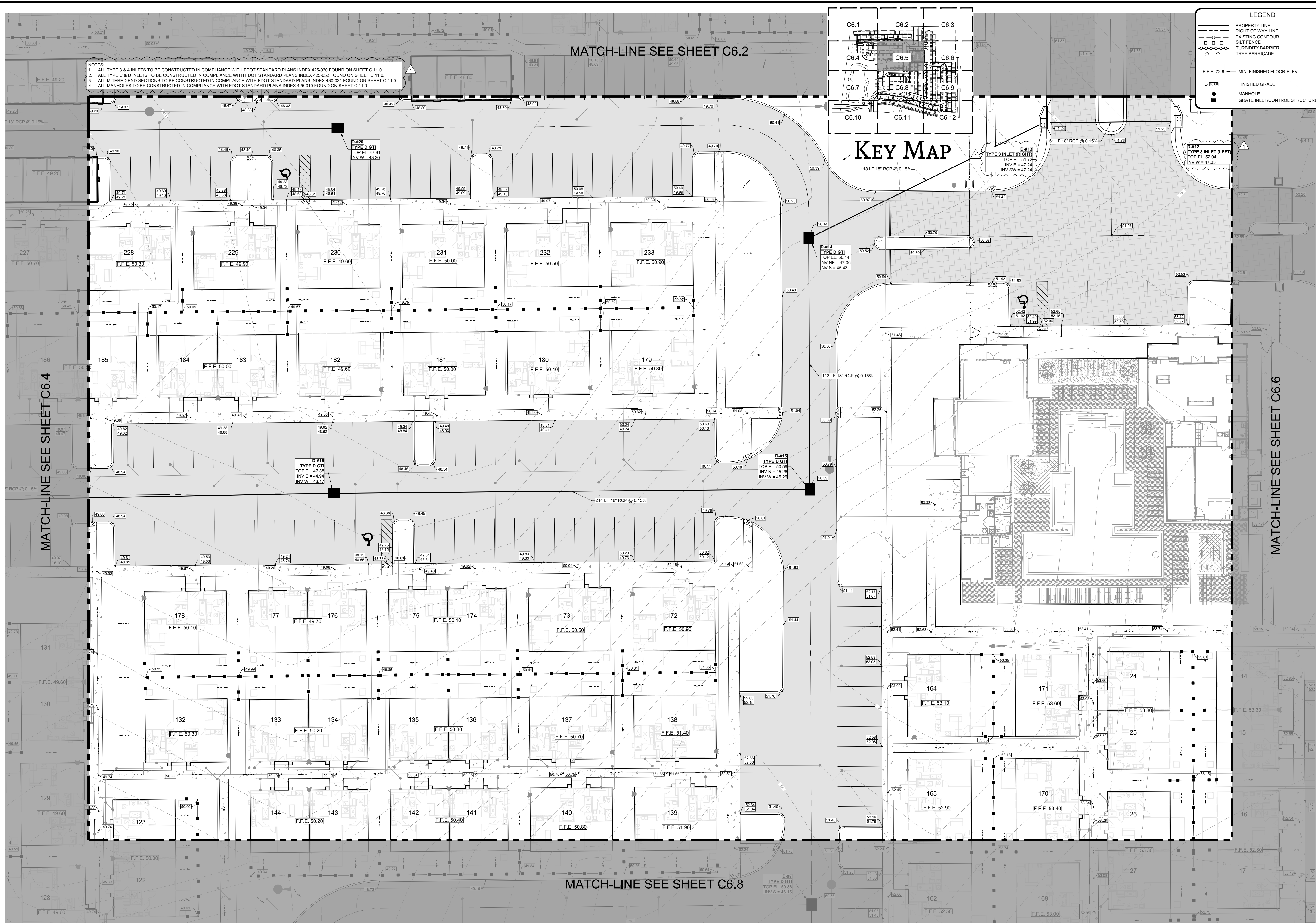


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REGISTRATION NUMBER 90686

PROJECT No. 169-01-02

SHEET C6.4

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0 10 20 40
SCALE IN FEET

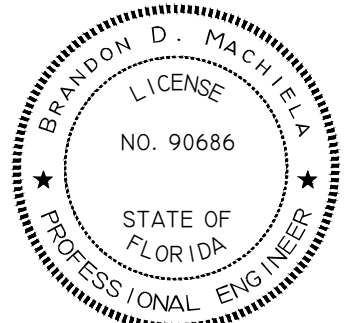
CONSTRUCTION PLAN REVISIONS

NO.	DATE	REVISION
1	12/22/2022	REVISED PER CITY OF DELAND TRC COMMENTS

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DELAND CROSSINGS

CLIENT: TM BTR OF FLORIDA, LLC
PAVING, GRADING & DRAINAGE PLAN

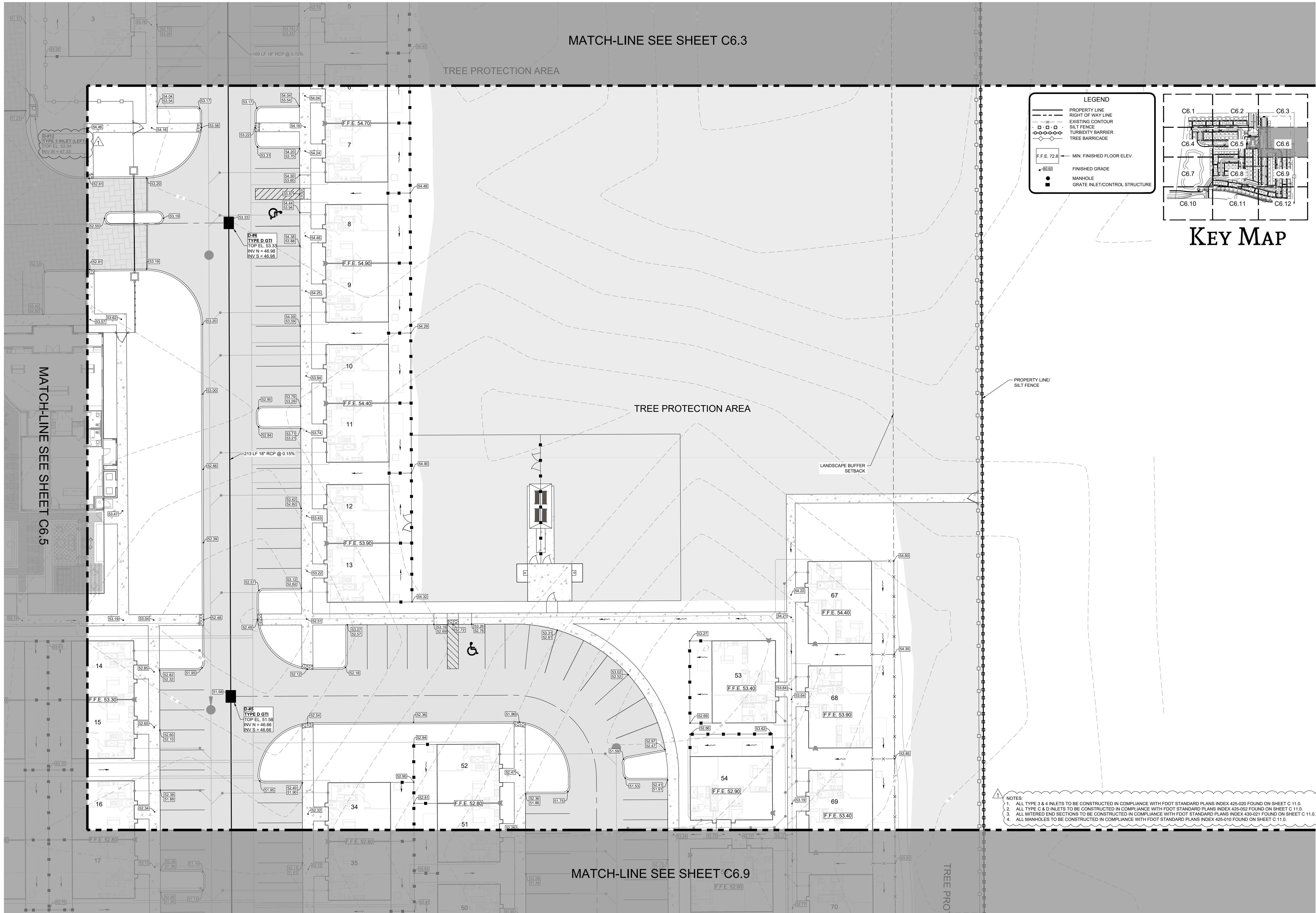
Engineering Business Certificate of Authorization No. 32771
Florida Certificate of Authorization No. LC26006638



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REGISTRATION NUMBER 90686

PROJECT No. 169-01-02
SHEET C6.5

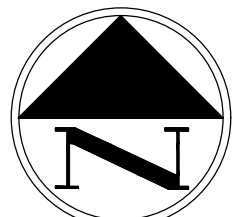
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SCALE IN FEET

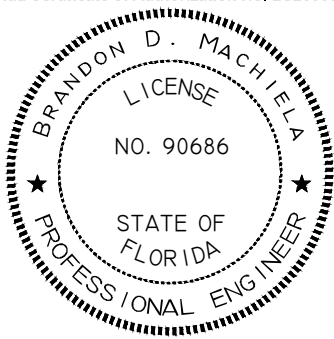
CONSTRUCTION PLAN REVISIONS

12/22/2022 REVISED PER CITY OF DELAND TRC COMMENTS

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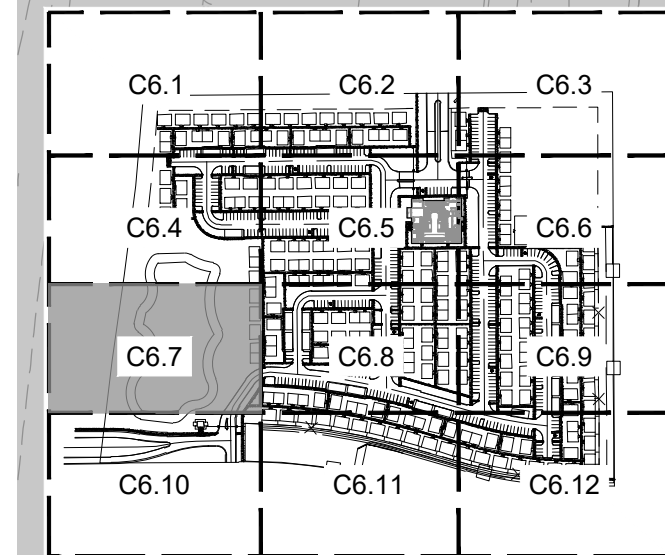
BRANDON D. MACHIELA
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REGISTRATION NUMBER 90686

PROJECT No. 169-01-02

SHEET C6.6

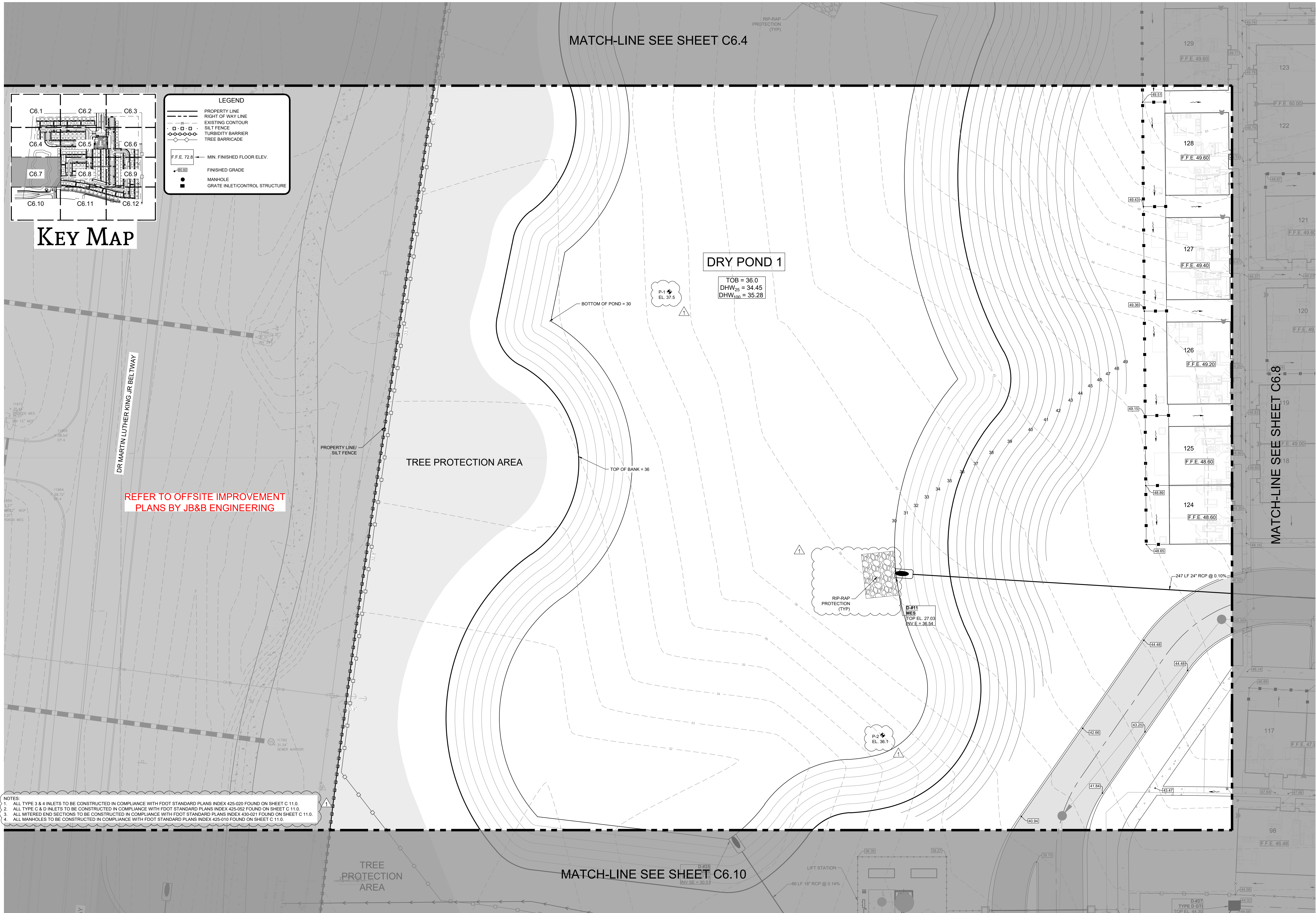
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- NOTES:
1. ALL TYPE 3 & 4 INLETS TO BE CONSTRUCTED IN COMPLIANCE WITH FDOT STANDARD PLANS INDEX 425-020 FOUND ON SHEET C 11.0.
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 4. ALL MANHOLES TO BE CONSTRUCTED IN COMPLIANCE WITH FDOT STANDARD PLANS INDEX 425-010 FOUND ON SHEET C 11.0.



KEY MAP

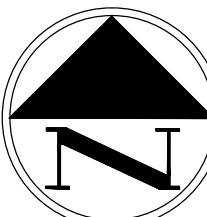
LEGEND	
	PROPERTY LINE
	RIGHT-OF-WAY LINE
	EXISTING CONTOUR
	SILT FENCE
	TURBIDITY BARRIER
	TREE BARRICADE
	MIN. FINISHED FLOOR ELEV.
	FINISHED GRADE
	MANHOLE
	GRATE INLET/CONTROL STRUCTURE



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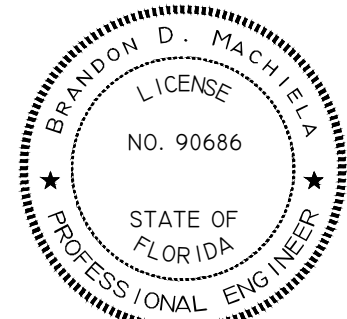
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CONSTRUCTION PLAN REVISIONS	
REVISION	REVISOR
1	12/22/2022
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REGISTRATION NUMBER 90686

PROJECT No. 169-01-02
SHEET C6.7

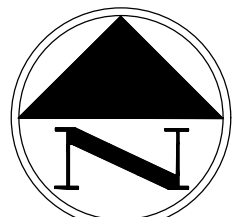
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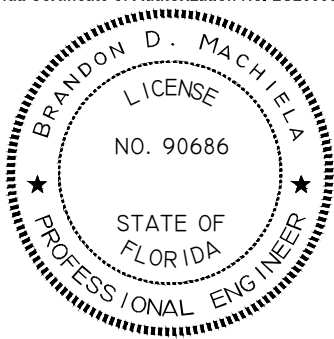
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SCALE IN FEET

CONSTRUCTION PLAN REVISIONS

CLIENT: TM BTR OF FLORIDA, LLC
PAVING, GRADING & DRAINAGE PLAN

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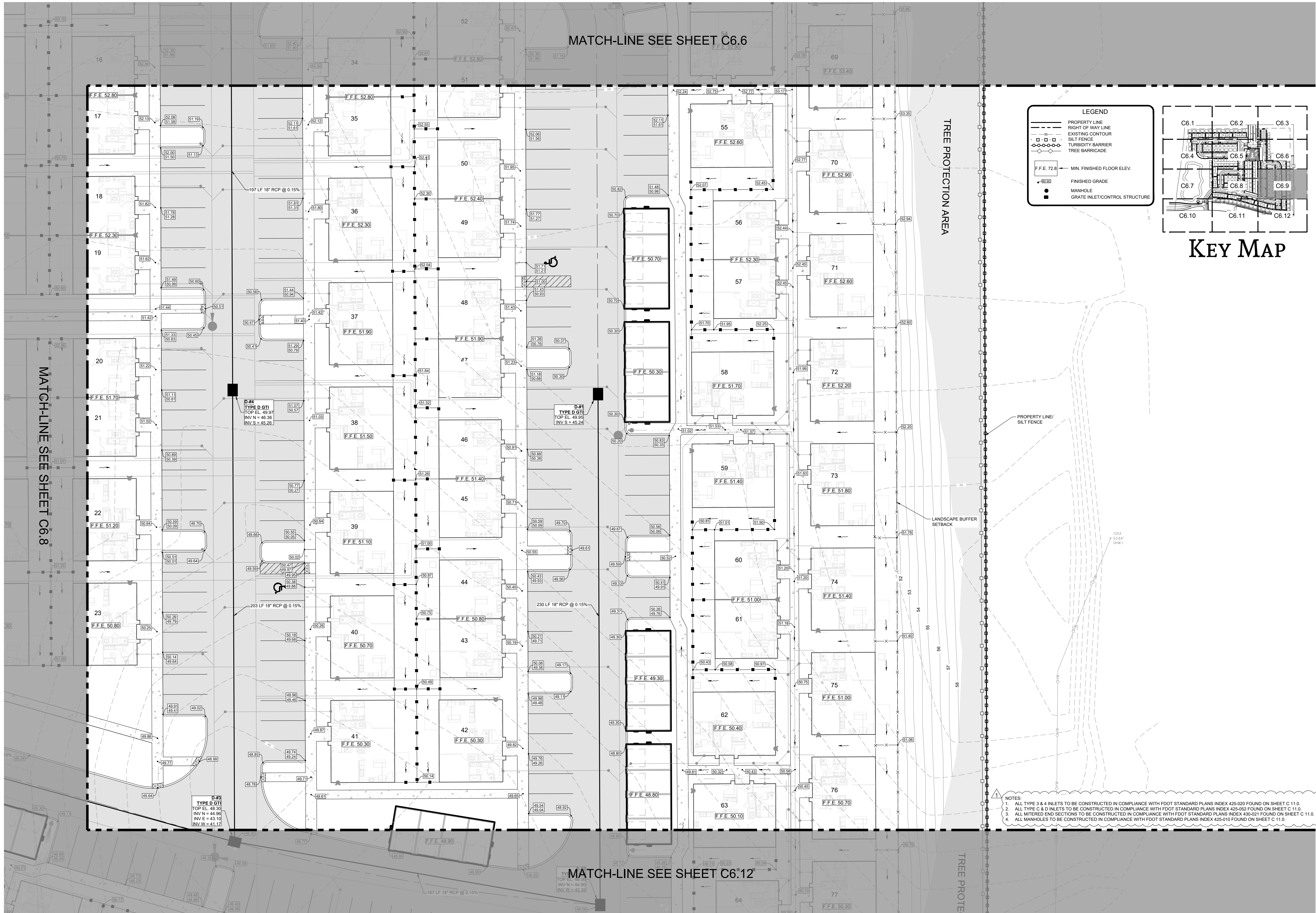
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PROJECT No. 169-01-02
SHEET C6.8

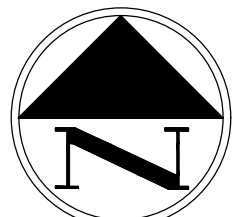
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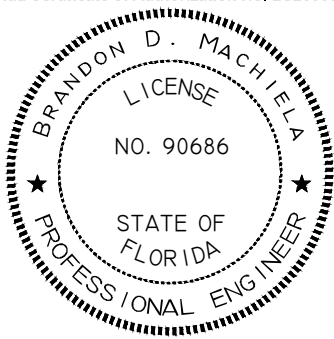
CONSTRUCTION PLAN REVISIONS

REVISION	DATE	REVISION PER CITY OF DELAND TRC COMMENTS
1	12/22/2022	

YARDLY
DELAND CROSSINGS

CLIENT: TM BTR OF FLORIDA, LLC
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Florida Certificate of Authorization No. LC2600638

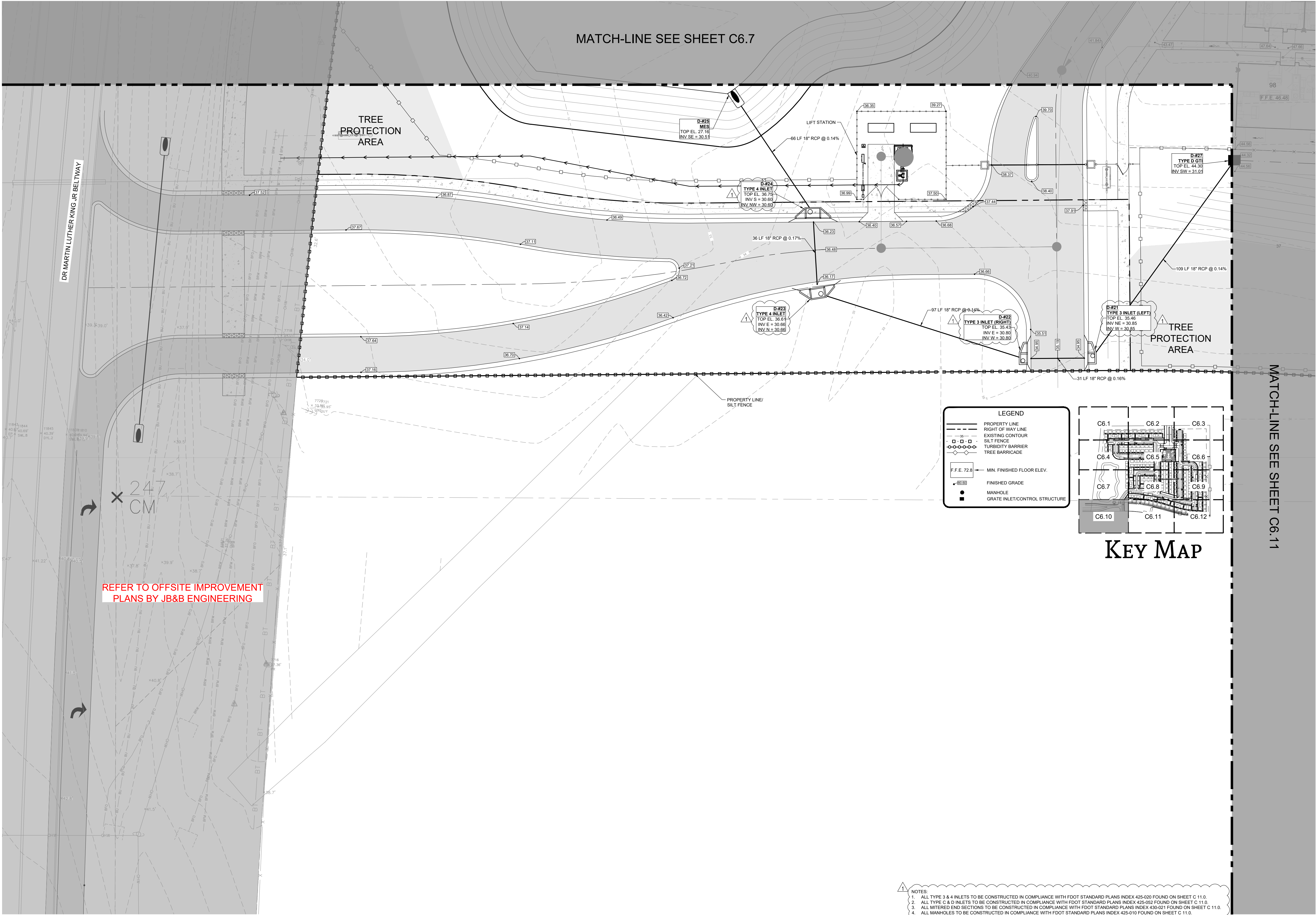


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PROJECT No. 169-01-02

SHEET C6.9

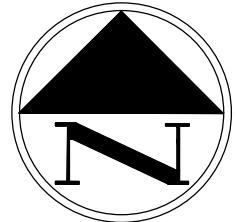
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SCALE IN FEET

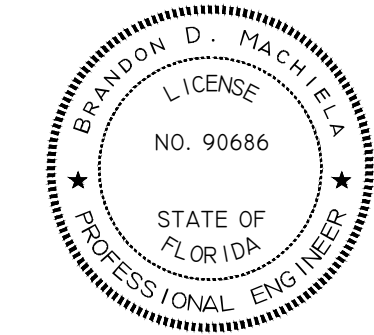
CONSTRUCTION PLAN REVISIONS

12/22/2022 REVISED PER CITY OF DELAND TRC COMMENTS

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PROJECT No. 169-01-02
SHEET C6.10

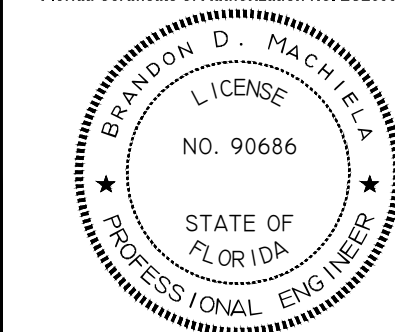
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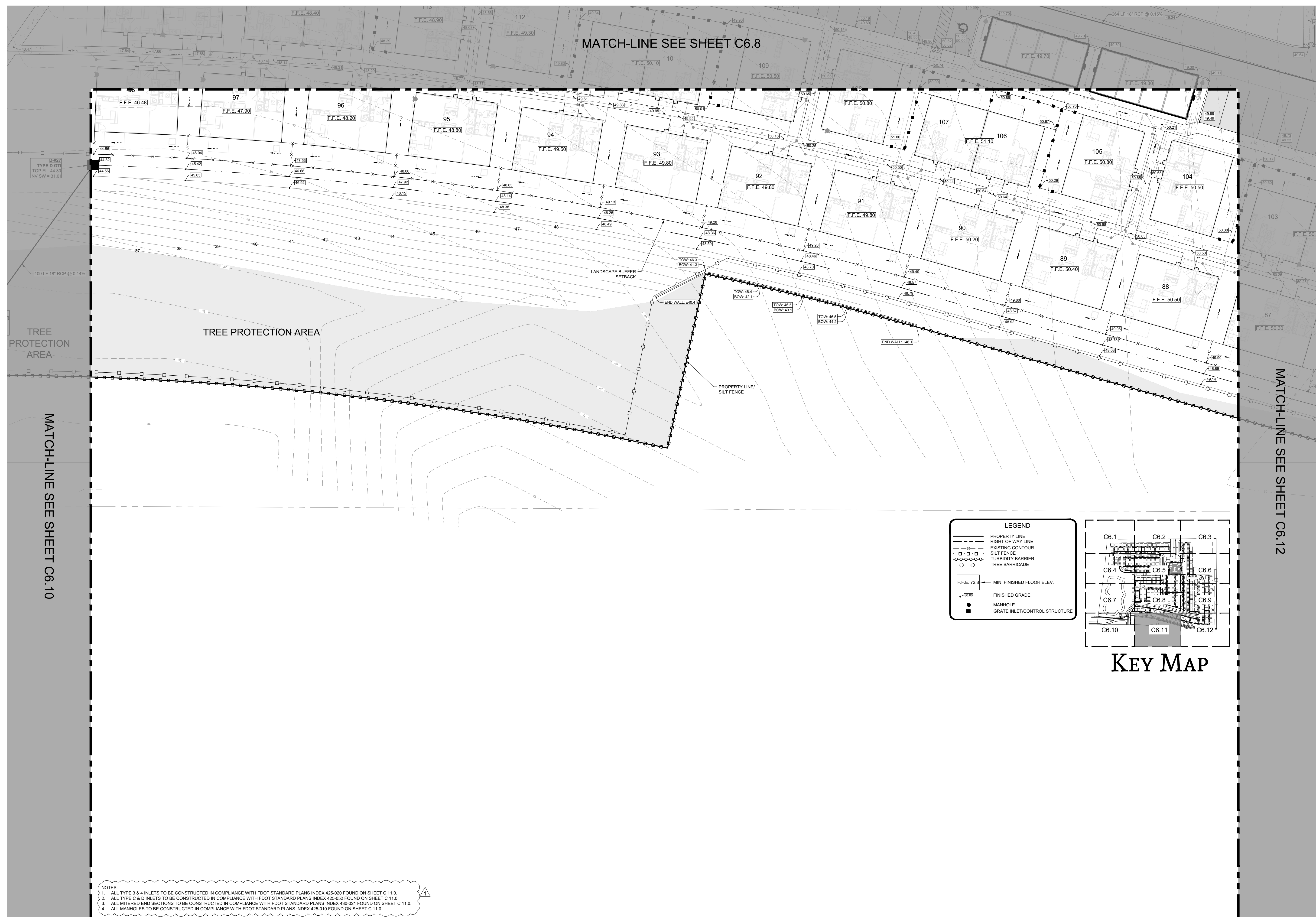
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Florida Certificate of Authorization No. LC26000638



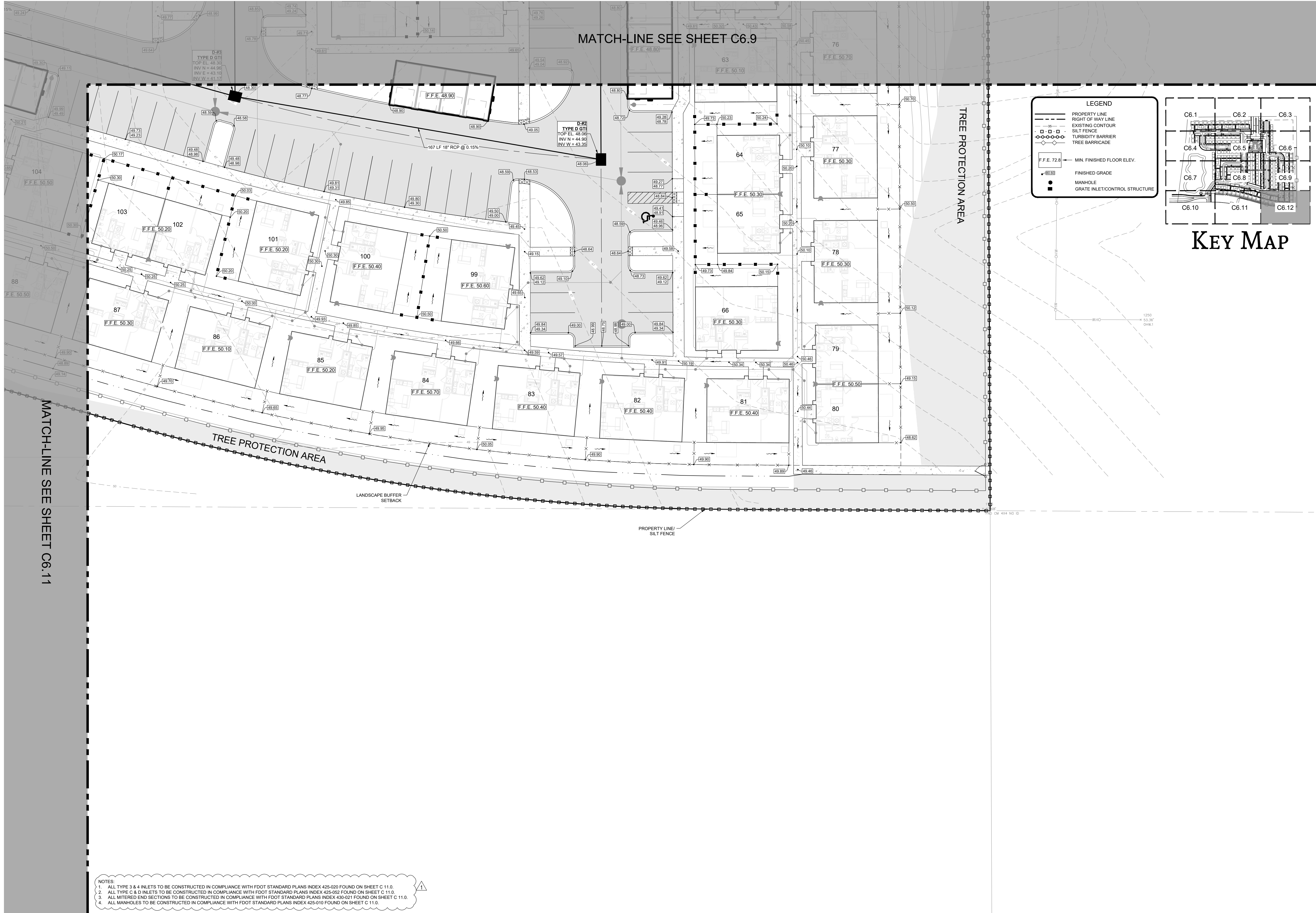
BRANDON D. MACHIELA
FLORIDA LICENSED PROFESSIONAL ENGINEER
REGISTRATION NUMBER 90686

PROJECT No.	169-01-02
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SHEET	C6.11
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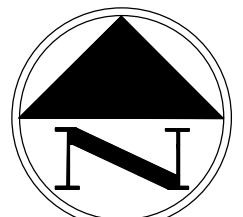
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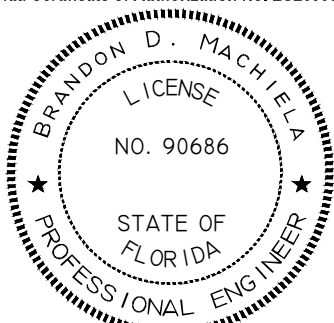
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CONSTRUCTION PLAN REVISIONS	REVISED PER CITY OF DELAND TRC COMMENTS
1/22/2022	

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DELAND CROSSINGS

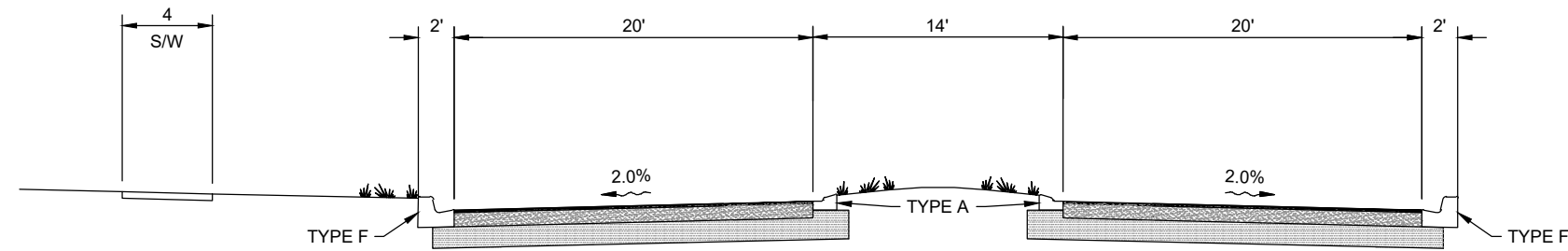
CLIENT: TM BTR OF FLORIDA, LLC
PAVING, GRADING & DRAINAGE PLAN

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Florida Certificate of Authorization No. LC26060636

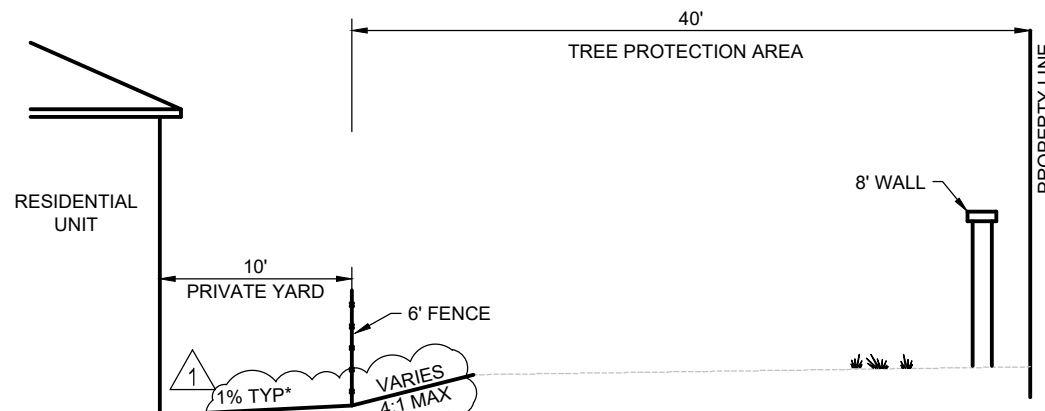


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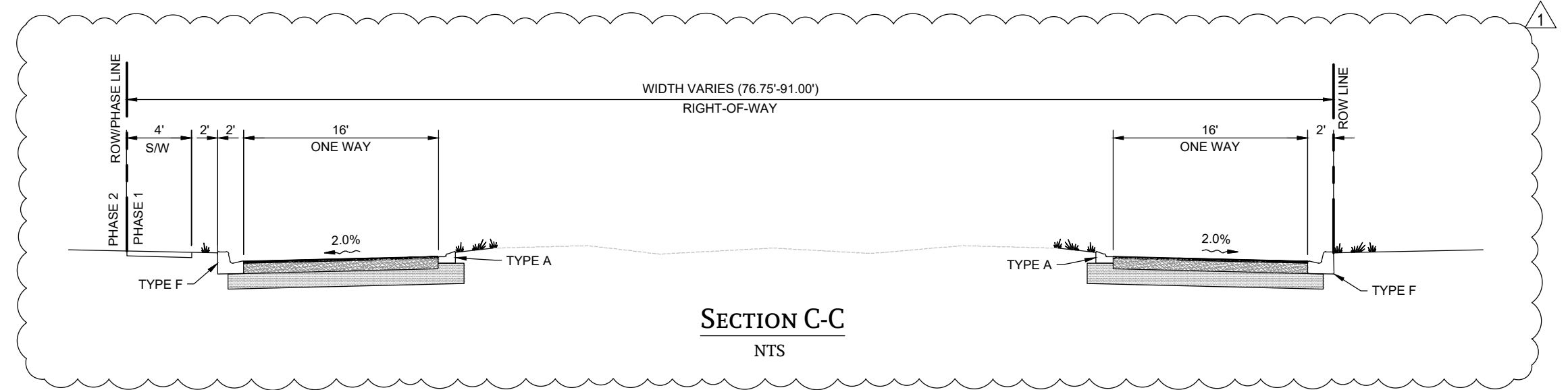
PROJECT No. 169-01-02
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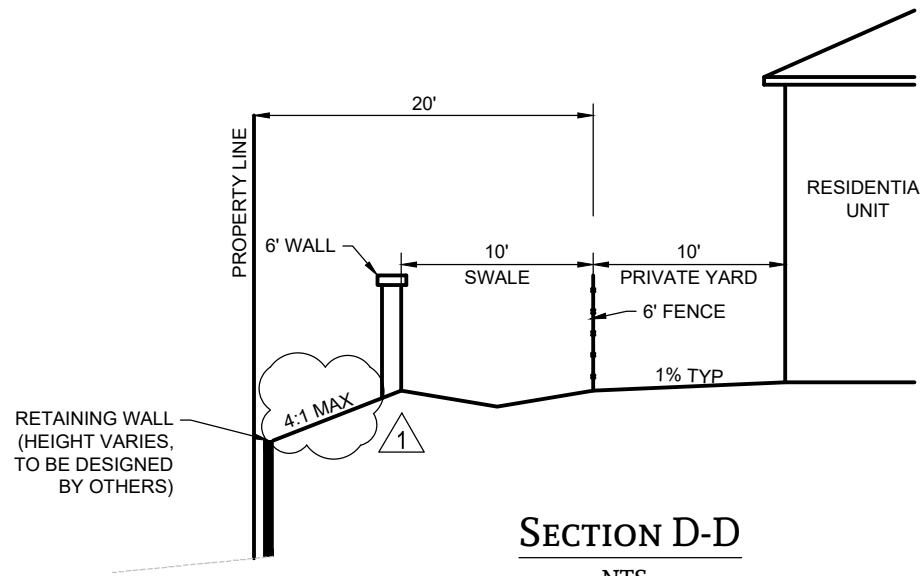
SECTION A-A
MAIN ENTRANCE



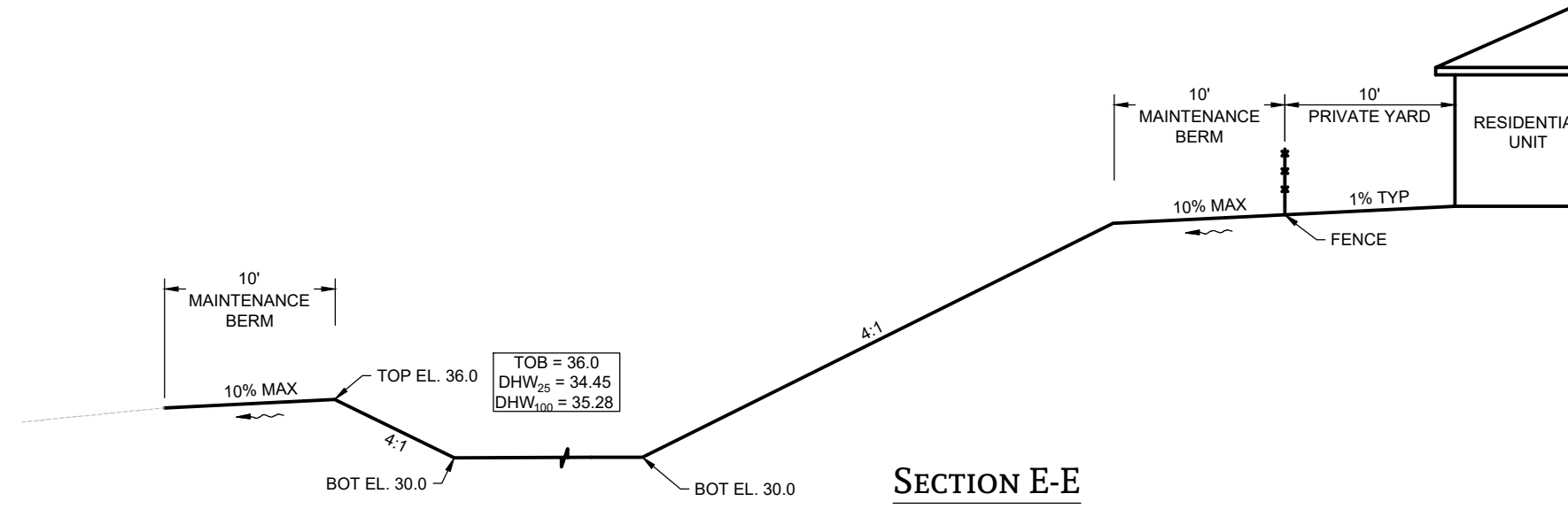
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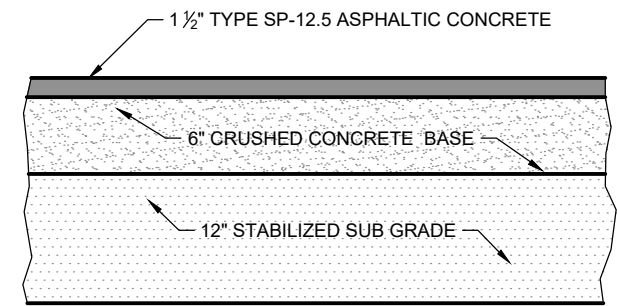
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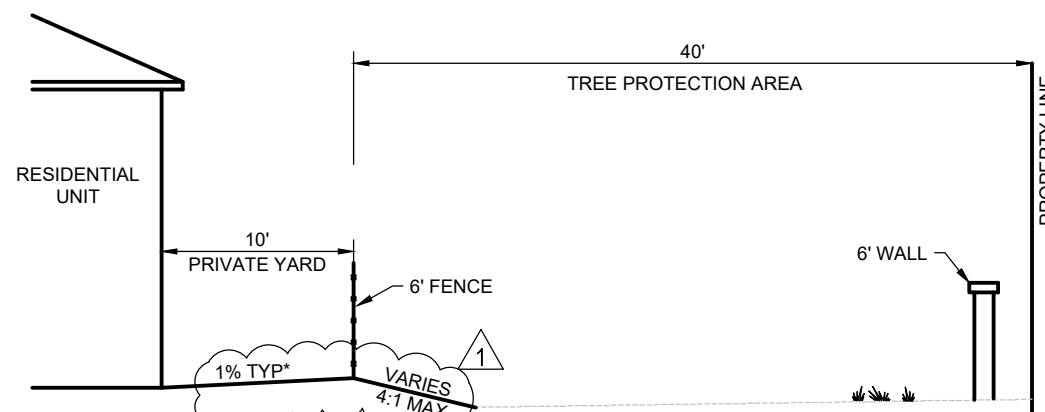
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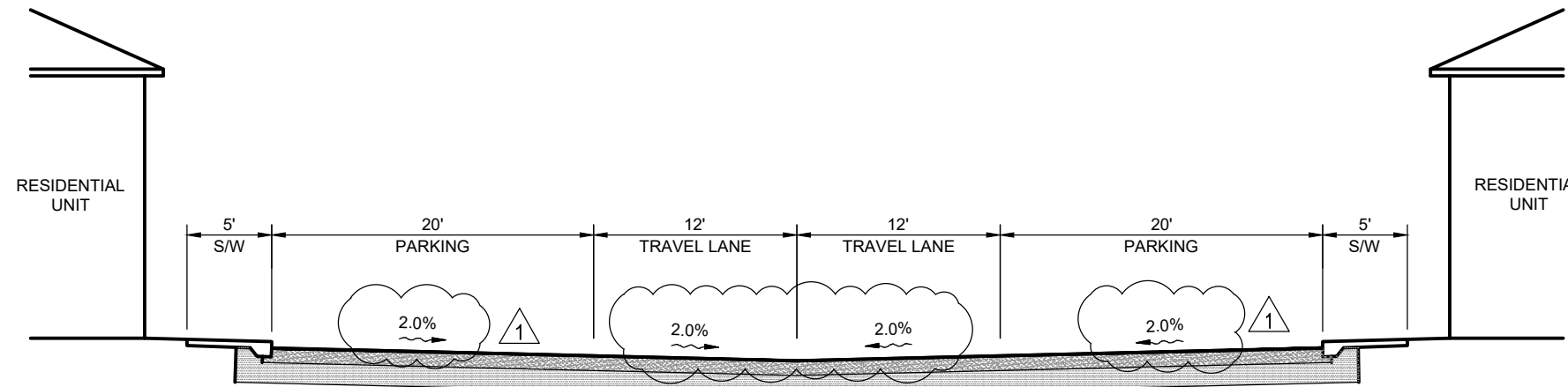
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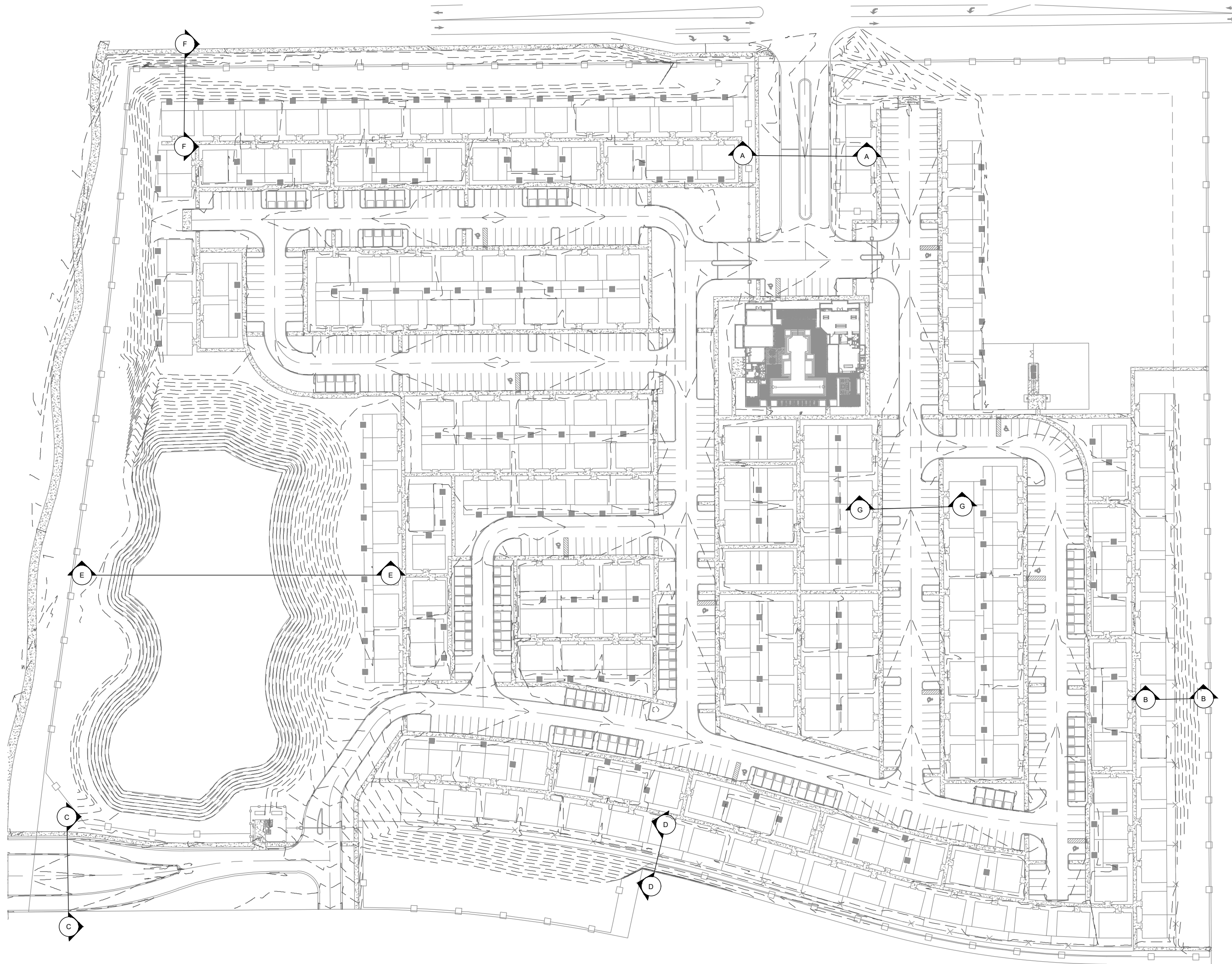
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SECTION F-F
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SECTION G-G
NTS

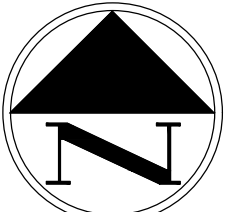


* REAR YARD WILL DRAIN TOWARDS SIDE
YARD SWALES TO AVOID PONDING IN YARDS

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SCALE IN FEET

CONSTRUCTION PLAN REVISIONS

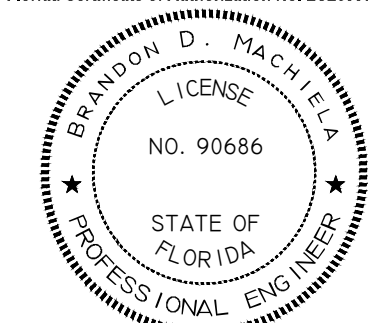
12/22/2022 REVISED PER CITY OF DELAND TRC COMMENTS

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CROSS SECTIONS

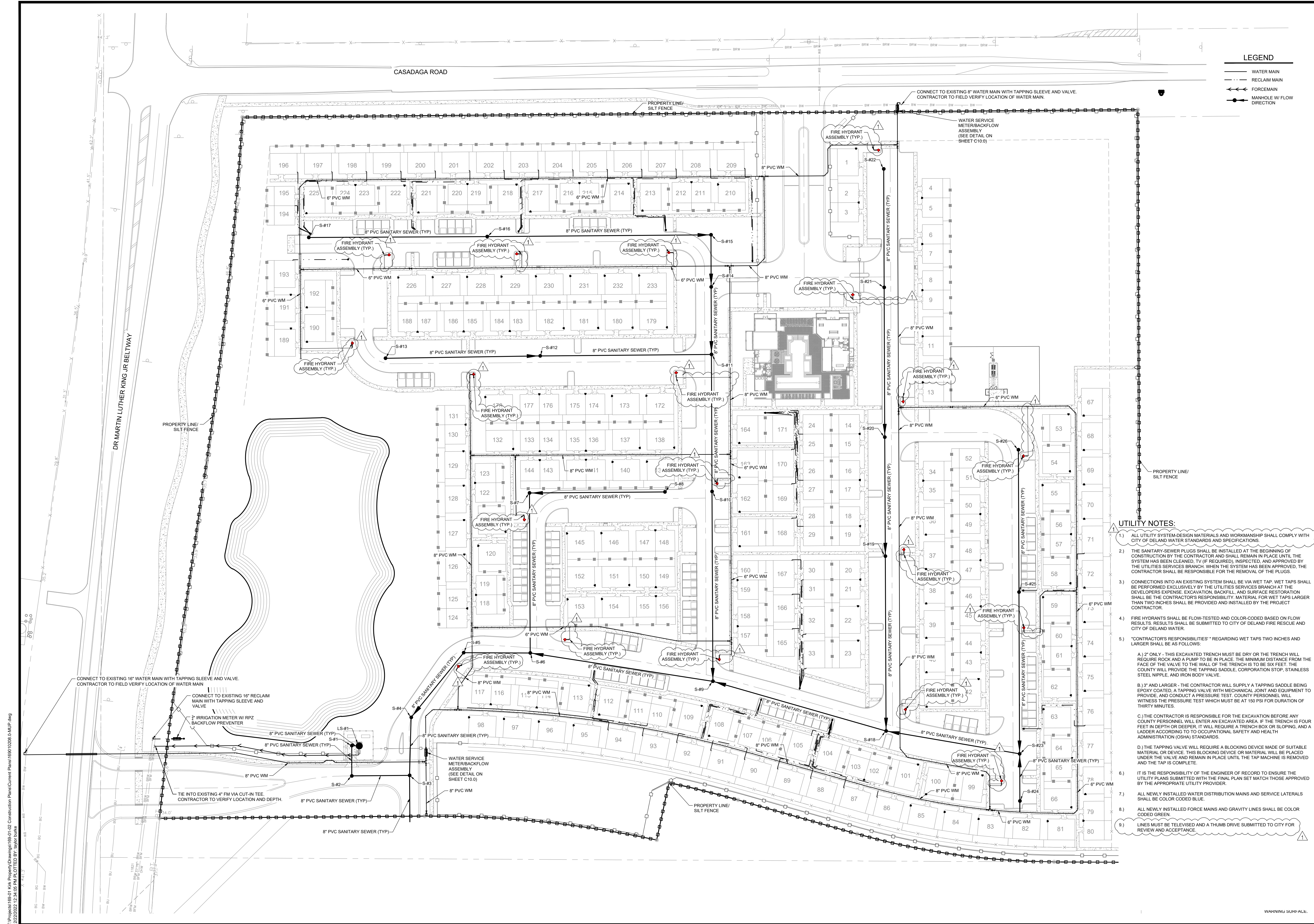
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PROJECT No. 169-01-02

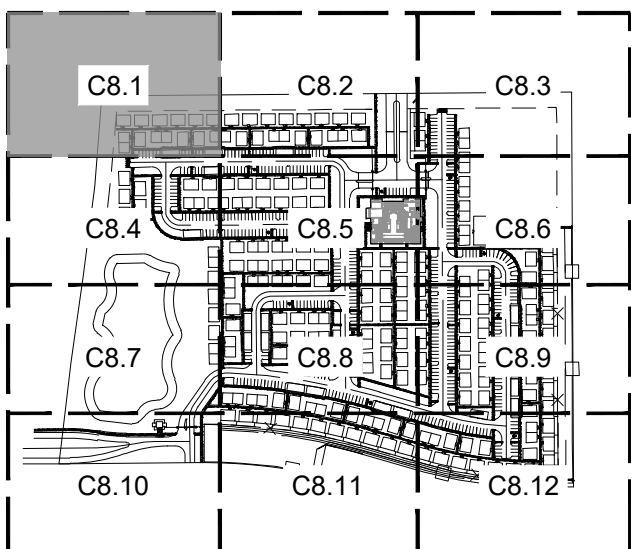
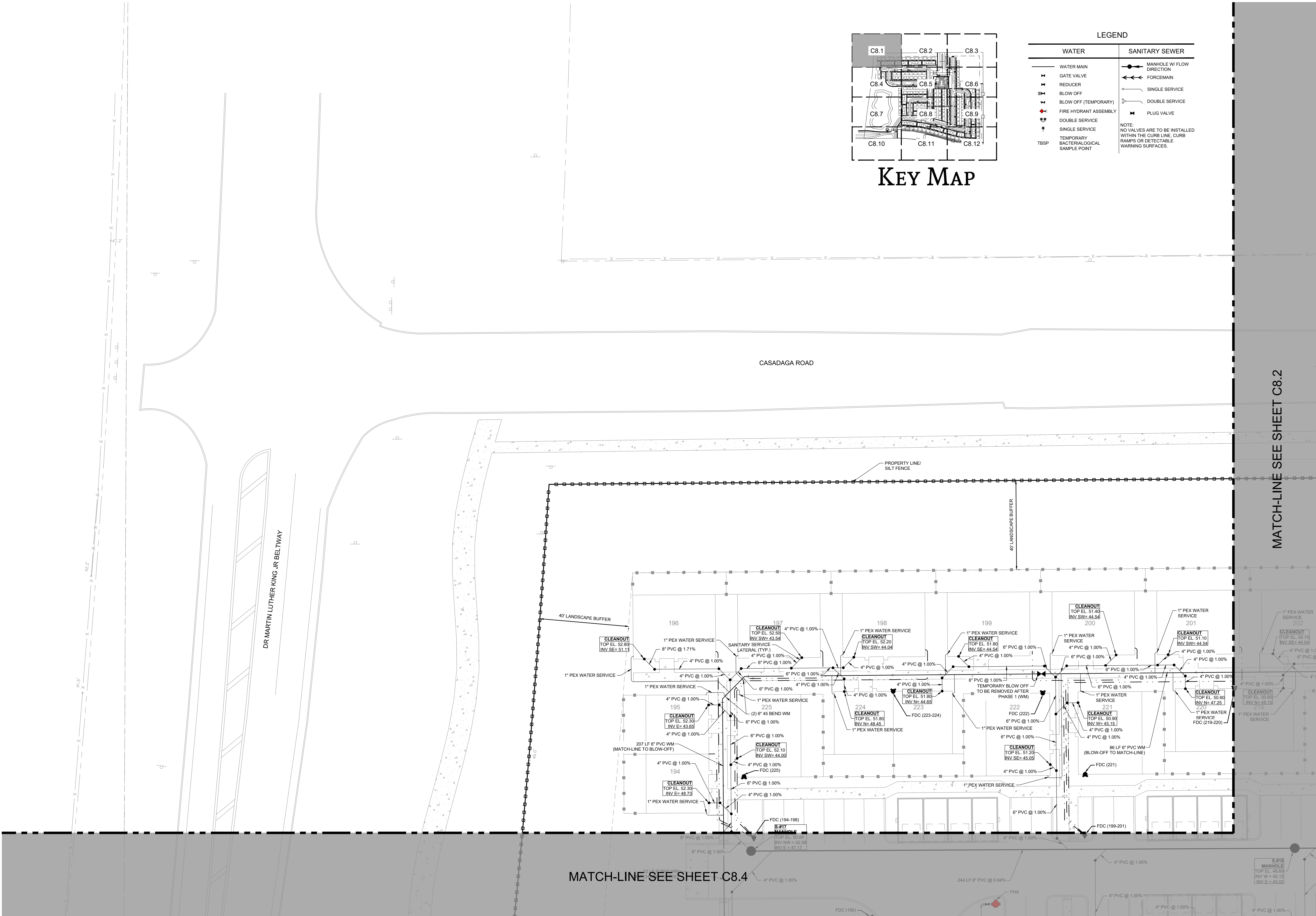
SHEET C7.0



WARNING SURFACE.

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1/22/2022 12:35:17 PM PLOTTED BY: taylor hanks



KEY MAP

LEGEND	
WATER	SANITARY SEWER
— WATER MAIN	— MANHOLE W/ FLOW DIRECTION
— GATE VALVE	— FORCEMAIN
— REDUCER	— SINGLE SERVICE
— BLOW OFF	— DOUBLE SERVICE
— BLOW OFF (TEMPORARY)	— PLUG VALVE
— FIRE HYDRANT ASSEMBLY	NOTE: NO VALVES ARE TO BE INSTALLED WITHIN THE CURB LINE. CURB RAMPS OR DETECTABLE WARNING SURFACES.
— DOUBLE SERVICE	
— SINGLE SERVICE	
— TEMPORARY BACTERIOLOGICAL SAMPLE POINT	
— TBSP	

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0 10 20 40
SCALE IN FEET

CONSTRUCTION PLAN REVISIONS	
12/22/2022	REVISED PER CITY OF DELAND TRC COMMENTS
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DELAND CROSSINGS

CLIENT: TM BTR OF FLORIDA, LLC

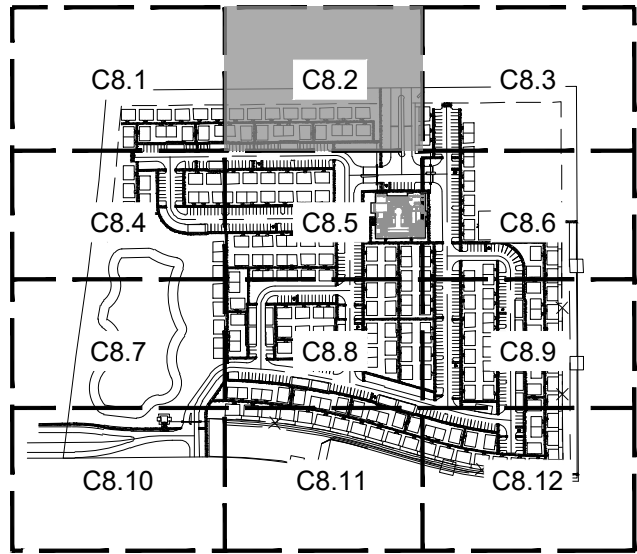
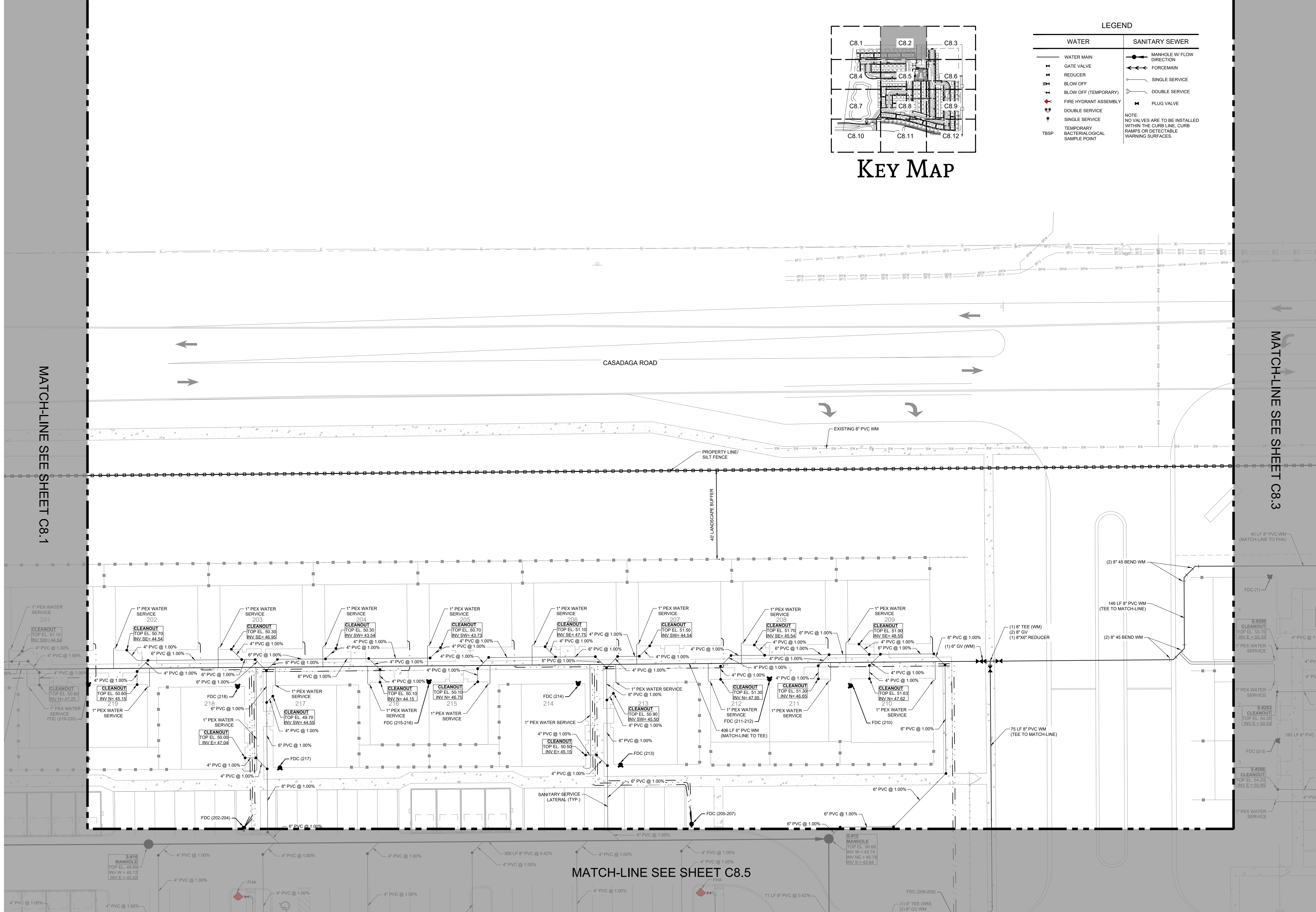
UTILITY PLAN

Engineering Business Certificate of Authorization No. 32771
Florida Certificate of Authorization No. LC26050636

BRANDON D. MACHELA
FLORIDA LICENSED PROFESSIONAL ENGINEER
REGISTRATION NUMBER 90686

PROJECT No. 169-01-02
SHEET C8.1

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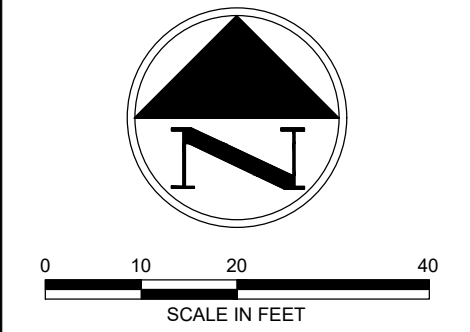
KEY MAP

LEGEND

WATER	SANITARY SEWER
WATER MAIN	MANHOLE W/ FLOW DIRECTION
GATE VALVE	FORCEMAIN
REDUCER	SINGLE SERVICE
BLOW OFF	DOUBLE SERVICE
BLOW OFF (TEMPORARY)	PLUG VALVE
FIRE HYDRANT ASSEMBLY	NOTE: NO VALVES ARE TO BE INSTALLED WITHIN THE CURB LINE, CURB RAMPS OR DETECTABLE WARNING SURFACES.
DOUBLE SERVICE	
SINGLE SERVICE	
TEMPORARY BACTERIOLOGICAL SAMPLE POINT	
TBSP	

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CLIENT: TM BTR OF FLORIDA, LLC

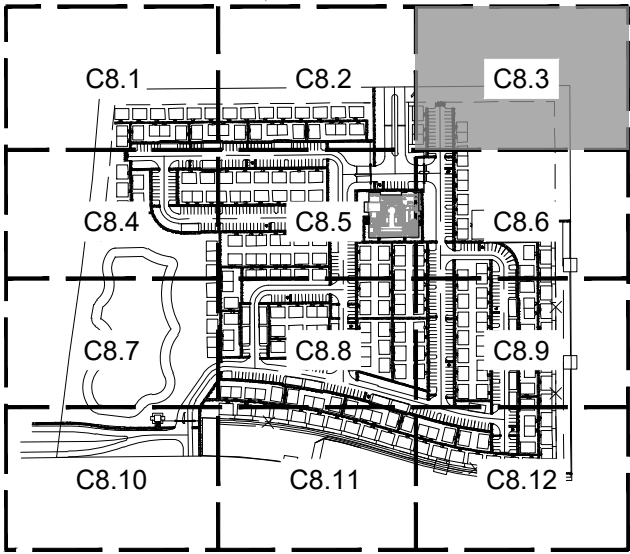
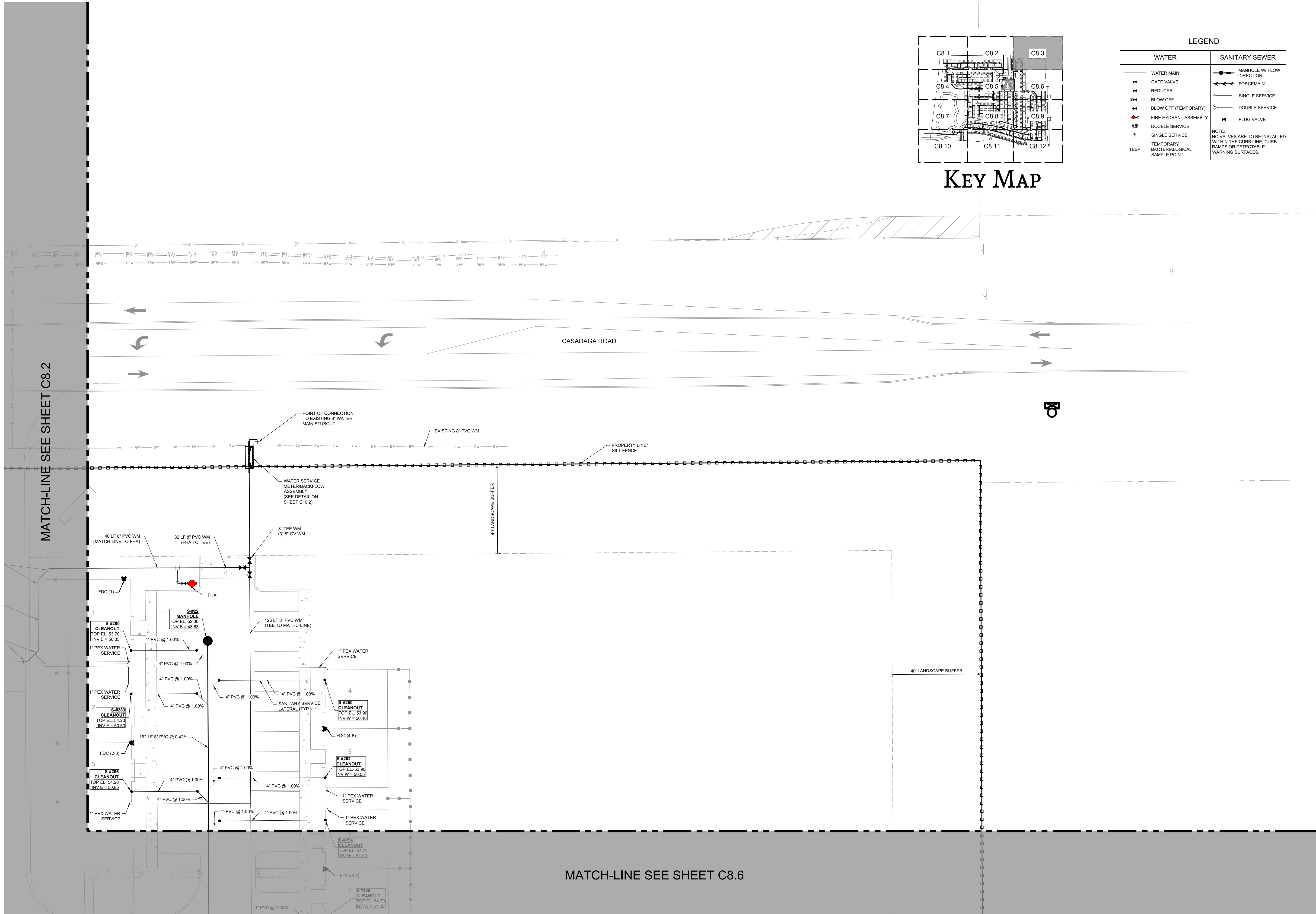
UTILITY PLAN

Engineering Business Certificate of Authorization No. 32771
Florida Certificate of Authorization No. LC26000638

BRANDON D. MACHIELA
FLORIDA LICENSED PROFESSIONAL ENGINEER
REGISTRATION NUMBER 90686

PROJECT No. 169-01-02
SHEET C8.2

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KEY MAP

LEGEND	
WATER	SANITARY SEWER
WATER MAIN	MANHOLE W/ FLOW DIRECTION
GATE VALVE	FORCE MAIN
REDUCER	SINGLE SERVICE
BLOW OFF	DOUBLE SERVICE
BLOW OFF (TEMPORARY)	PLUG VALVE
FIRE HYDRANT ASSEMBLY	NOTE: NO VALVES ARE TO BE INSTALLED WITHIN THE CURB LINE. CURBS, RAMPS OR DETECTABLE WARNING SURFACES.
DOUBLE SERVICE	
SINGLE SERVICE	
TEMPORARY BACTERIOLOGICAL SAMPLE POINT	
TBSP	

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SCALE IN FEET

CONSTRUCTION PLAN REVISIONS	
REVISION	REVISION PER CITY OF DELAND TRC COMMENTS
1	12/22/2022

YARDLY
DELAND CROSSINGS

CLIENT: TM BTR OF FLORIDA, LLC

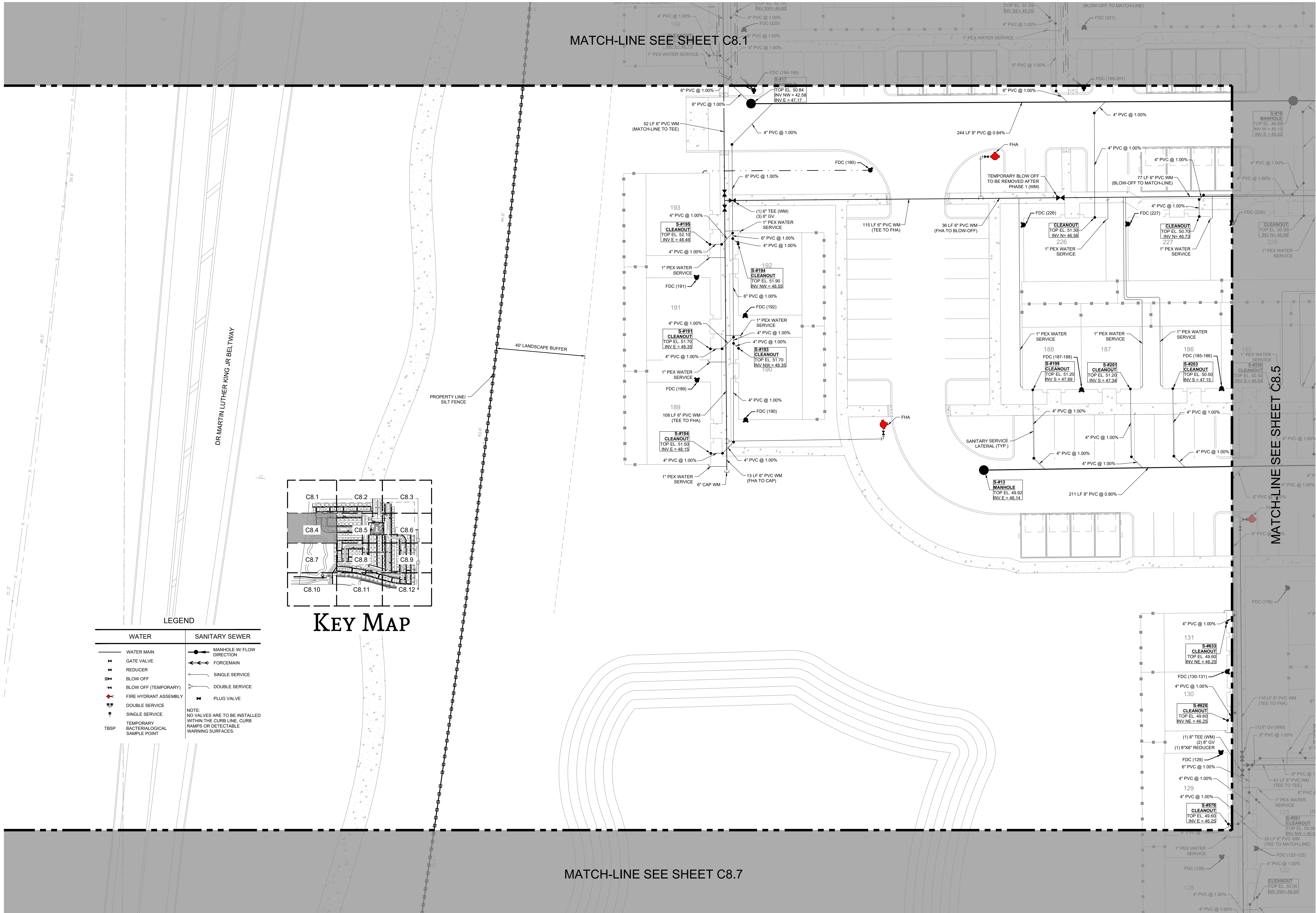
UTILITY PLAN

Engineering Business Certificate of Authorization No. 32771
Florida Certificate of Authorization No. LC26060636

BRANDON D. MACHIELA
FLORIDA LICENSED PROFESSIONAL ENGINEER
REGISTRATION NUMBER 90686

PROJECT No. 169-01-02
SHEET C8.3

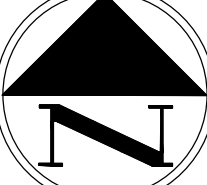
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CONSTRUCTION PLAN REVISIONS

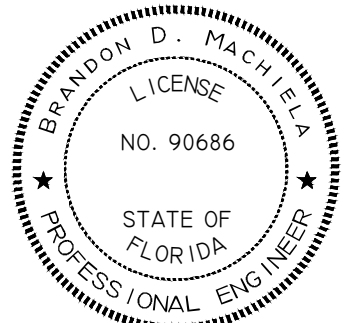
NO.	DATE	REVISION
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YARDLY
DELAND CROSSINGS

CLIENT: TM BTR OF FLORIDA, LLC

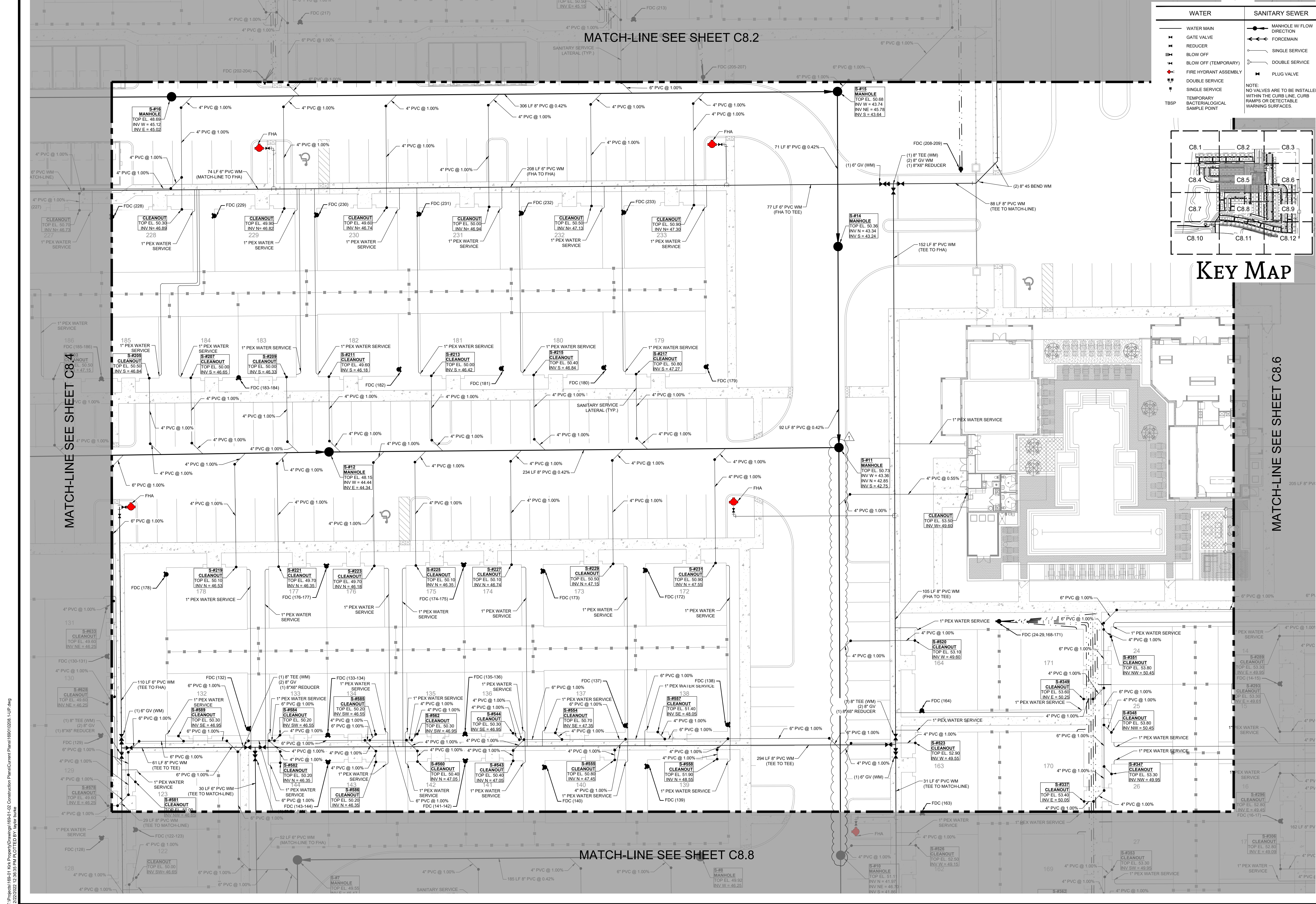
UTILITY PLAN

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BRANDON D. MACHELA
FLORIDA LICENSED PROFESSIONAL ENGINEER
REGISTRATION NUMBER 90686

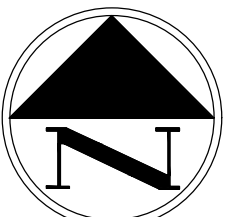
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SHEET C8.4



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CONSTRUCTION PLAN REVISIONS

12/22/2022

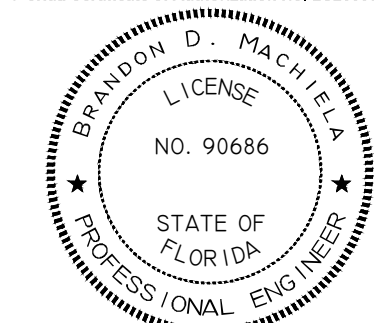
REVISED PER CITY OF DELAND IRC COMMENTS

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DELAND CROSSINGS

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UTILITY PLAN

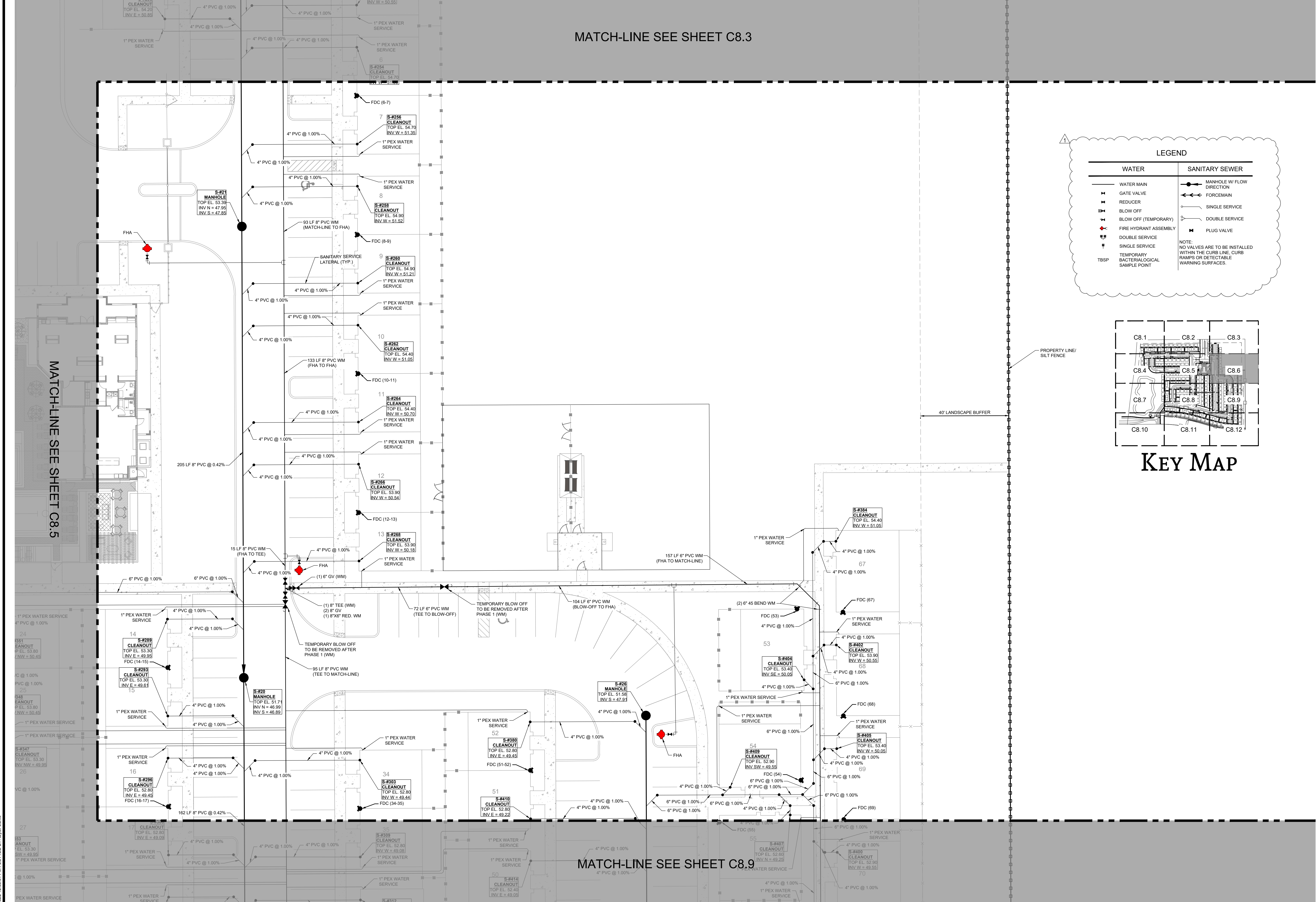
Engineering Business Certificate of Authorization No. 32771
Florida Certificate of Authorization No. LC28000638



BRANDON D. MACHIELA
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REGISTRATION NUMBER 90686

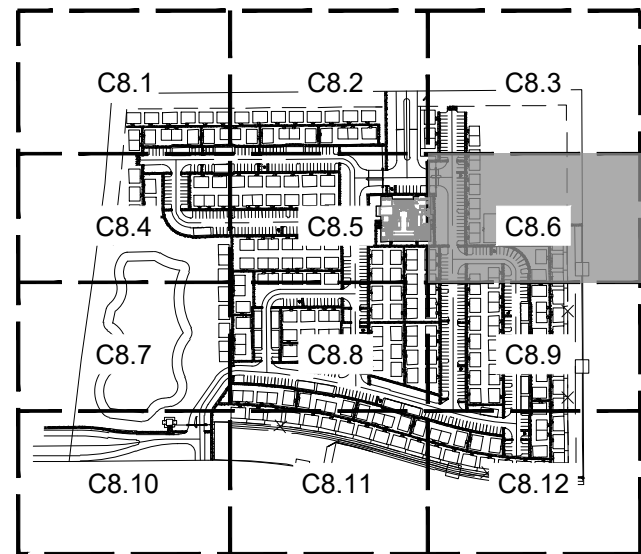
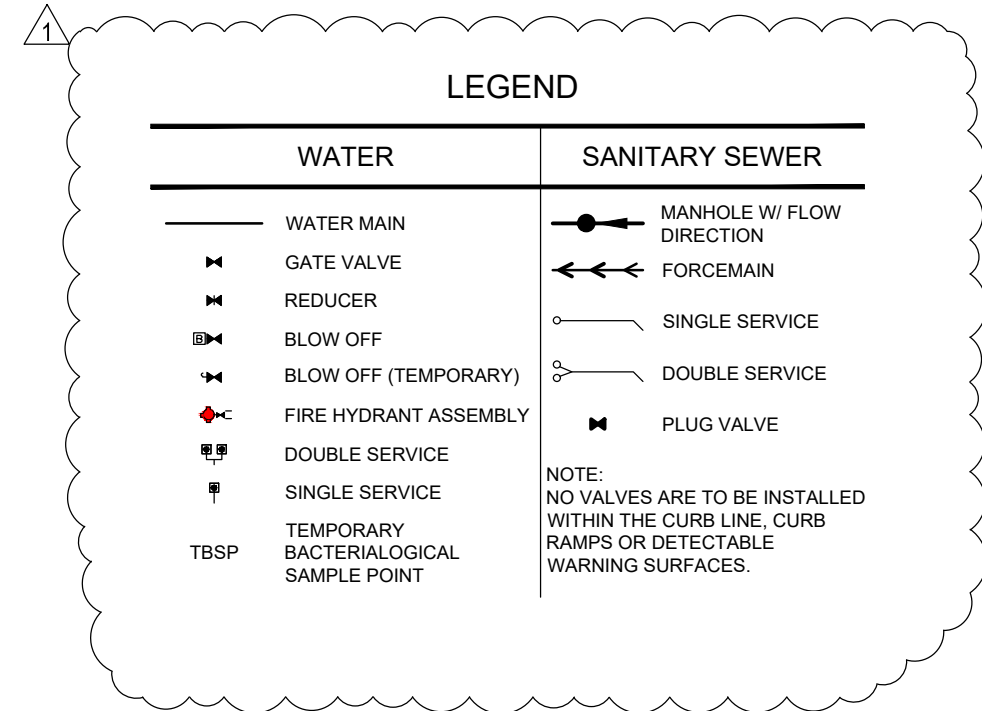
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MATCH-LINE SEE SHEET C8.3

MATCH-LINE SEE SHEET C8.9

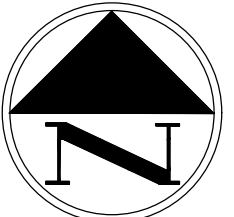


KEY MAP

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CONSTRUCTION PLAN REVISIONS

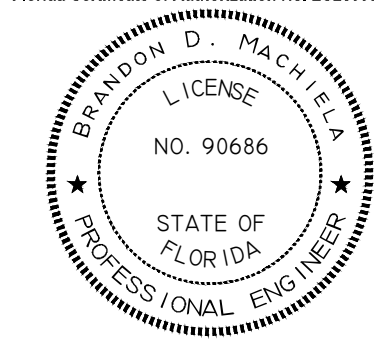
NO.	DATE	REVISION
1	12/22/2022	REVISED PER CITY OF DELAND IRC COMMENTS

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UTILITY PLAN

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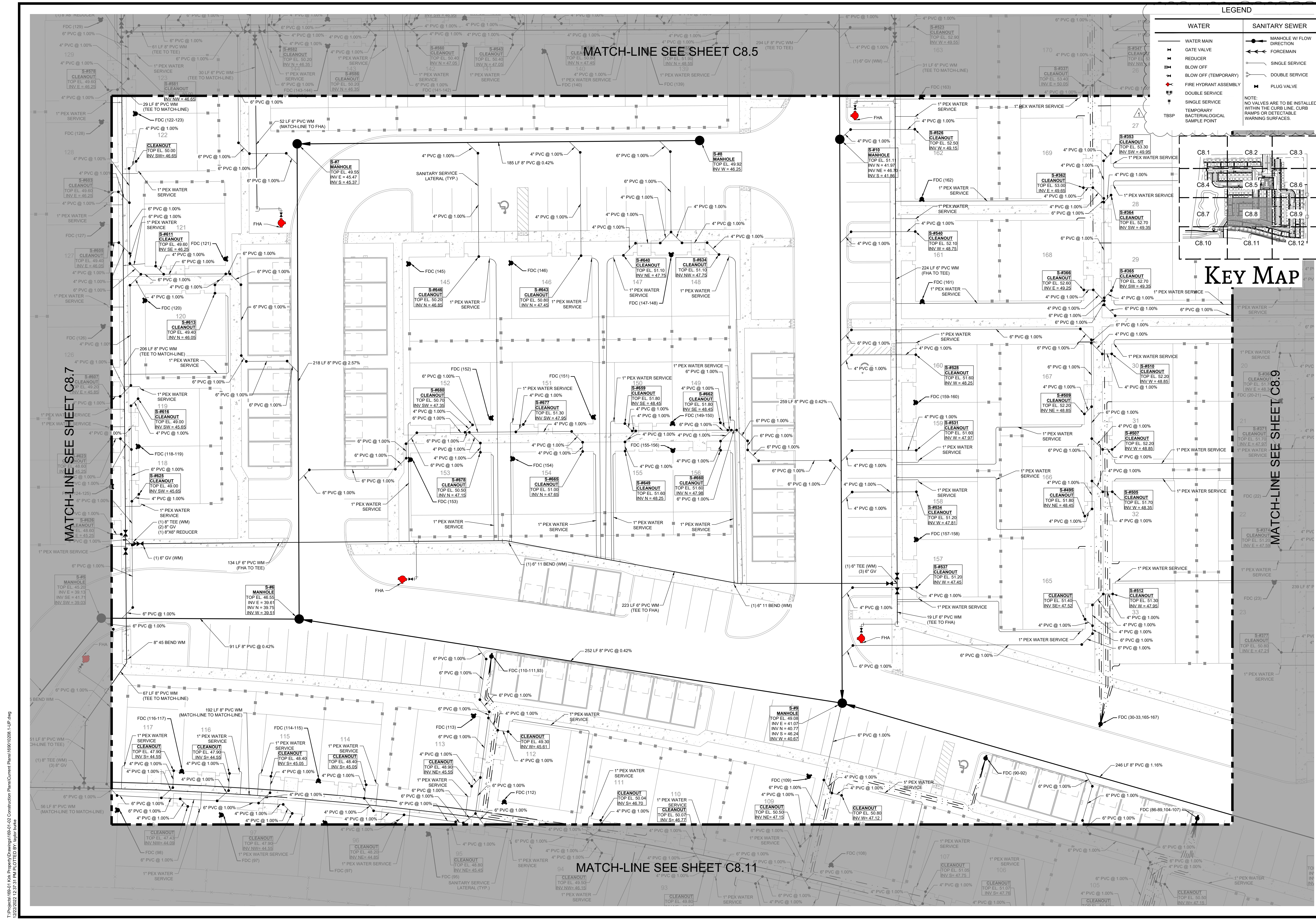
BRANDON D. MACHIELA
FLORIDA LICENSED PROFESSIONAL ENGINEER
REGISTRATION NUMBER 90686

PROJECT No. 169-01-02

SHEET C8.6

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PROJECT No.	169-01-02
SHEET	C8.7

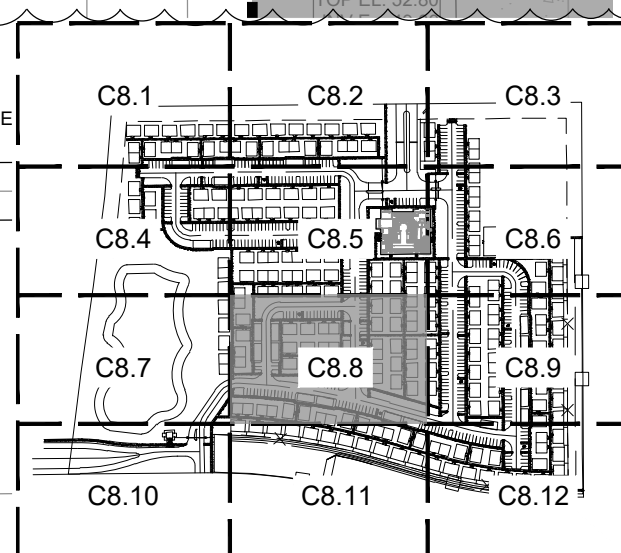


LEGEND	
WATER	SANITARY SEWER
— WATER MAIN	— MANHOLE W/ FLOW DIRECTION
— GATE VALVE	— FORCEMAIN
— REDUCER	— SINGLE SERVICE
— BLOW OFF	— DOUBLE SERVICE
— BLOW OFF (TEMPORARY)	— PLUG VALVE
— FIRE HYDRANT ASSEMBLY	
— DOUBLE SERVICE	
— SINGLE SERVICE	
— TEMPORARY BACTERIOLOGICAL SAMPLE POINT	

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Key Map

CONSTRUCTION PLAN REVISIONS	
1	12/22/2022
REVISED PER CITY OF DELAND TRC COMMENTS	
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YARDLY
DELAND CROSSINGS

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UTILITY PLAN

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Florida Certificate of Authorization No. LC28906938

BRANDON D. MACHIELA
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REGISTRATION NUMBER 90686

PROJECT No. 169-01-02

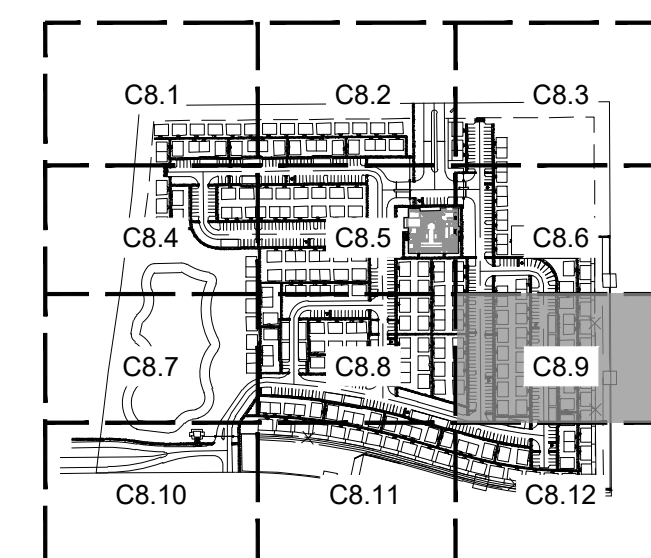
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CONSTRUCTION PLAN REVISIONS		
1	12/22/2022	REVISED PER CITY OF DELAND TRC COMMENTS

LEGEND	
WATER	SANITARY SEWER
—	 MANHOLE W/ FLOW DIRECTION
 GATE VALVE	 FOREMAN
 REDUCER	 SINGLE SERVICE
 BLOW OFF	 DOUBLE SERVICE
 BLOW OFF (TEMPORARY)	
 FIRE HYDRANT ASSEMBLY	 PLUG VALVE
 DOUBLE SERVICE	
 SINGLE SERVICE	NOTE: NO VALVES ARE TO BE INSTALLED WITHIN THE CURB LINE. CURB RAMPS OR DETECTABLE WARNING SURFACES.
 TEMPORARY BACTERIOLOGICAL SAMPLE POINT	
TBSP	

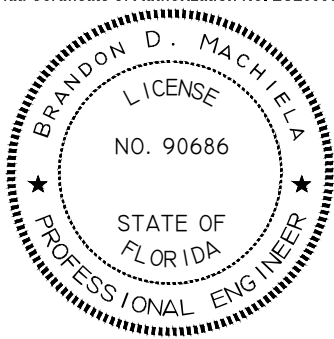


KEY MAP

CLIENT: TM BTR OF FLORIDA, LLC

UTILITY PLAN

Engineering Business Certificate of Authorization No. 32771
Florida Certificate of Authorization No. LC26000638

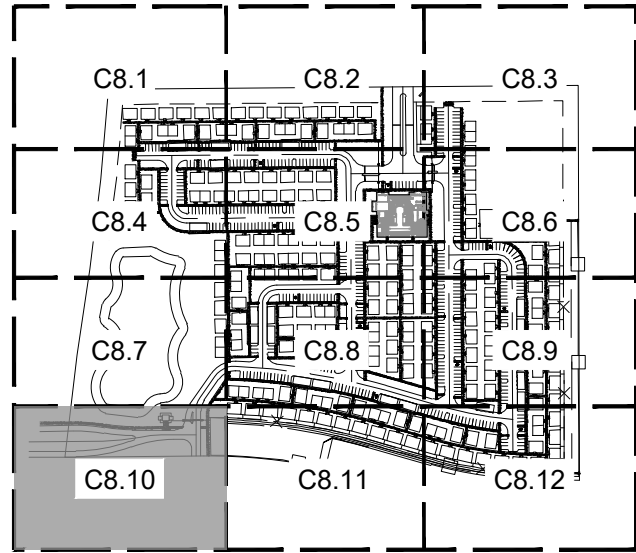
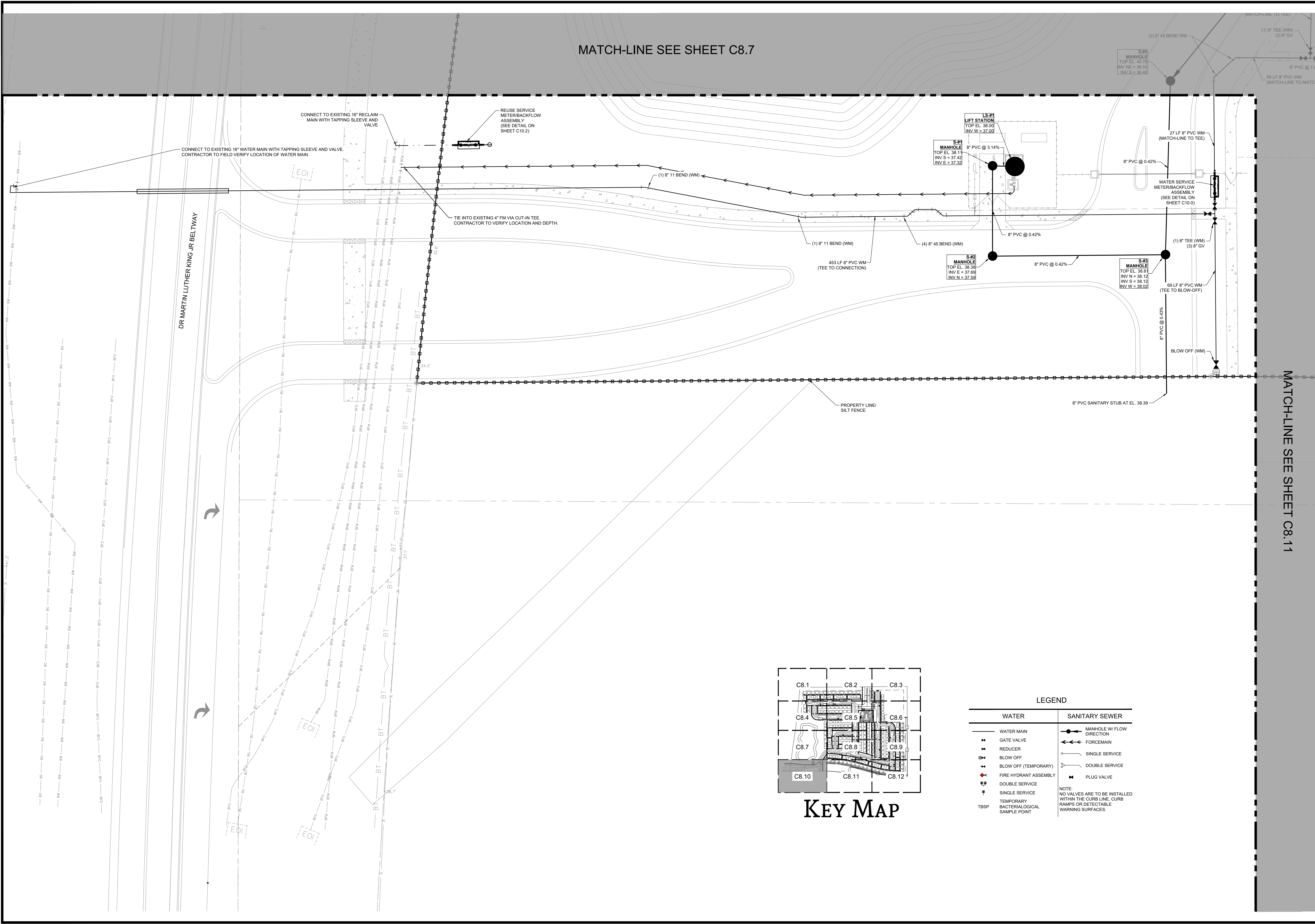


BRANDON D. MACHIELA
FLORIDA LICENSED PROFESSIONAL ENGINEER
REGISTRATION NUMBER 90686

PROJECT No.	169-01-02
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KEY MAP

LEGEND

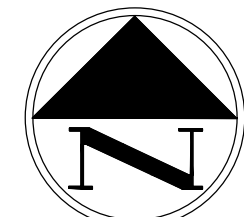
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— WATER MAIN	— MANHOLE W/ FLOW DIRECTION
— GATE VALVE	— FORCEMAIN
— REDUCER	— SINGLE SERVICE
— BLOW OFF	— DOUBLE SERVICE
— BLOW OFF (TEMPORARY)	— PLUG VALVE
— FIRE HYDRANT ASSEMBLY	
— DOUBLE SERVICE	
— SINGLE SERVICE	
— TEMPORARY BACTERIOLOGICAL SAMPLE POINT	
— TBSP	

NOTE:
NO VALVES ARE TO BE INSTALLED
WITHIN THE CURB LINE. CURB
RAMPS OR DETECTABLE
WARNING SURFACES.

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CONSTRUCTION PLAN REVISIONS

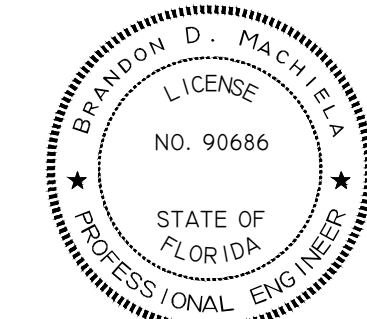
REVISION	DATE	REVISION PER CITY OF DELAND IFC COMMENTS
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YARDLY
DELAND CROSSINGS

CLIENT: TM BTR OF FLORIDA, LLC

UTILITY PLAN

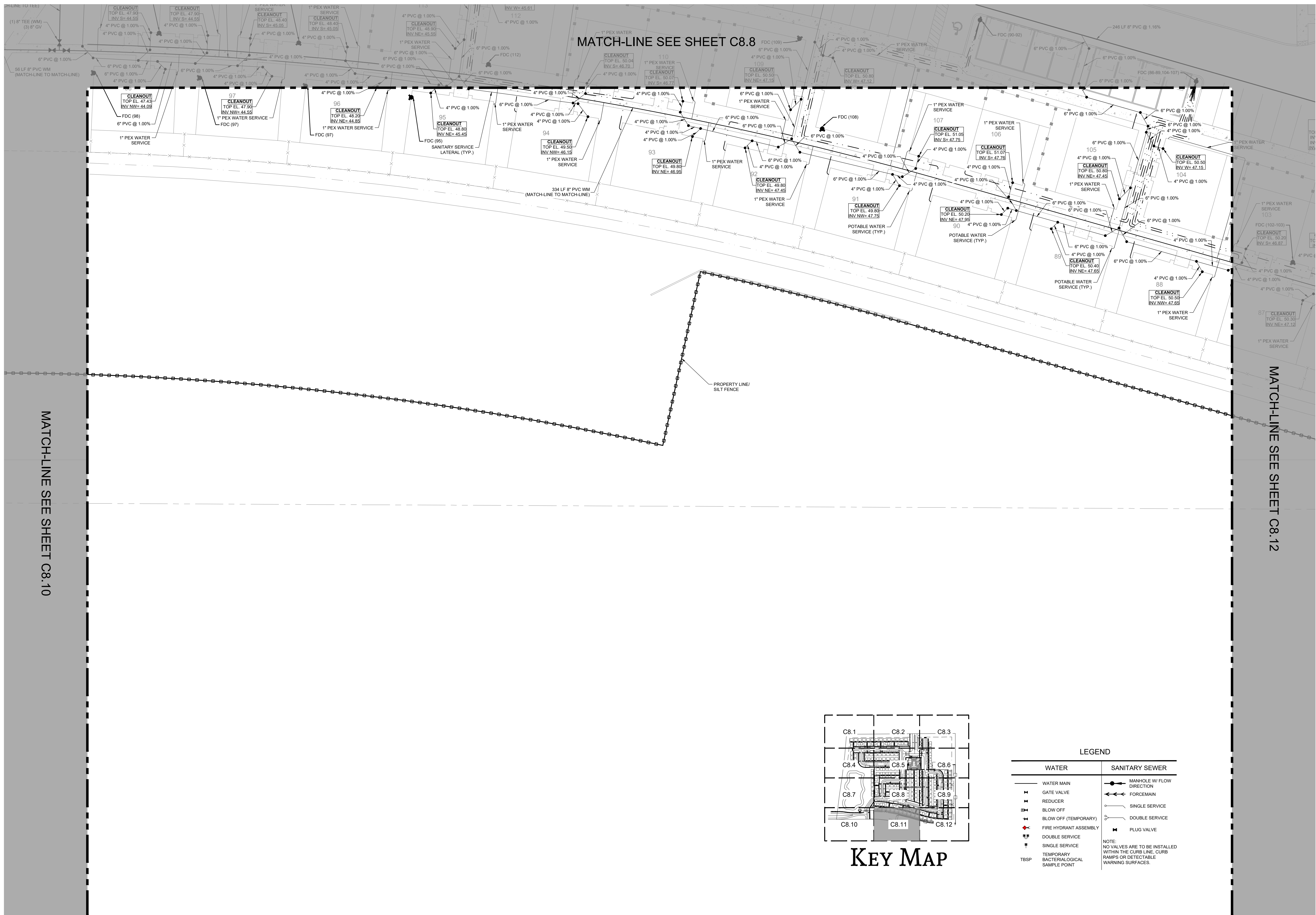
Engineering Business Certificate of Authorization No. 32771
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REGISTRATION NUMBER 90686

PROJECT No. 169-01-02
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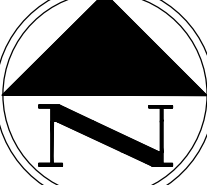
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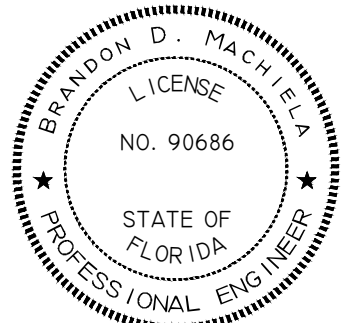
CONSTRUCTION PLAN REVISIONS	REVISION PER CITY OF DELAND TRC COMMENTS
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YARDLY
DELAND CROSSINGS

CLIENT: TM BTR OF FLORIDA, LLC

UTILITY PLAN

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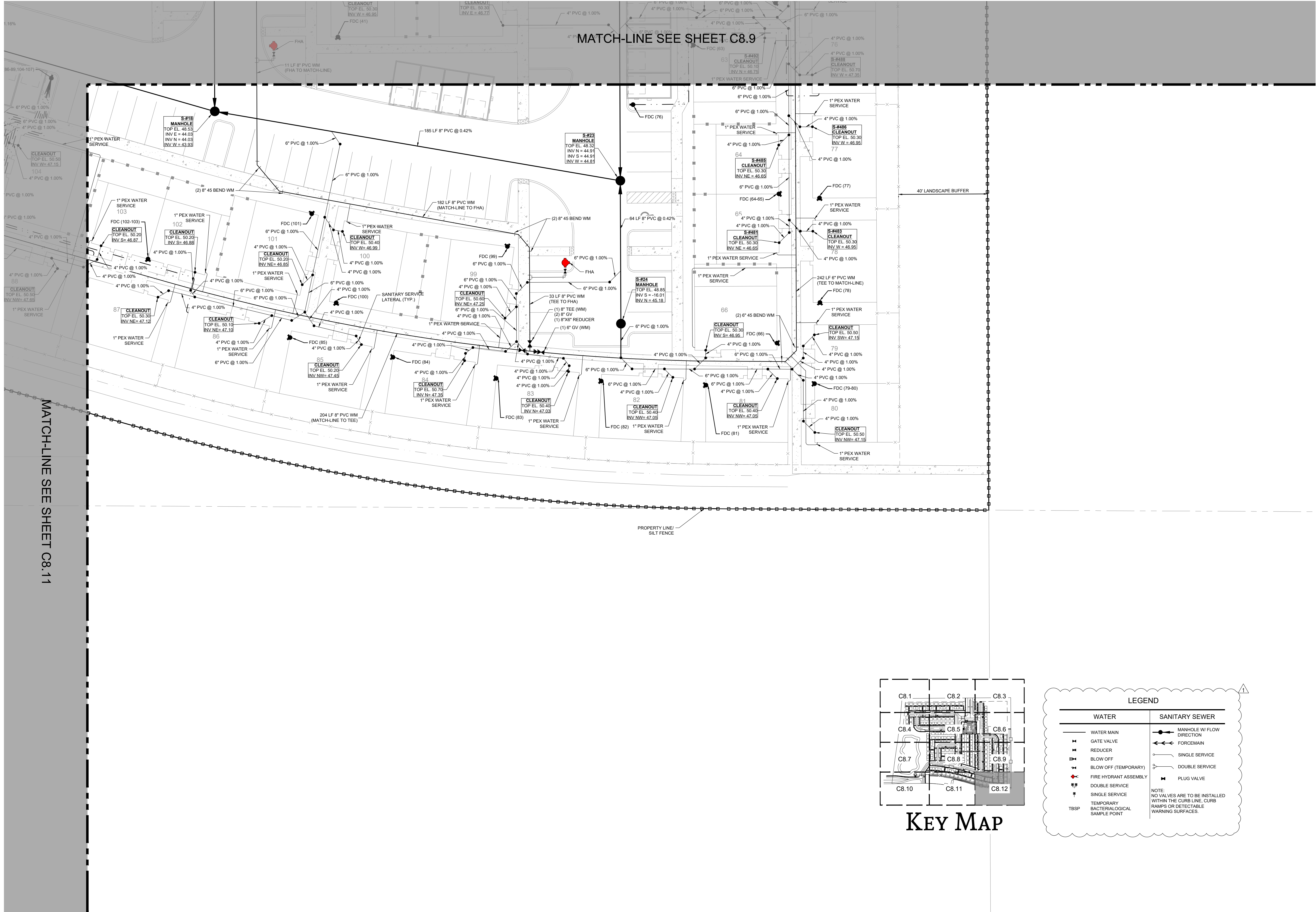


BRANDON D. MACHIELA
FLORIDA LICENSED PROFESSIONAL ENGINEER
REGISTRATION NUMBER 90686

PROJECT No. 169-01-02

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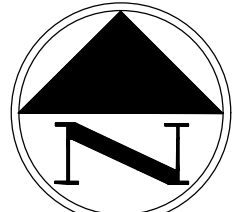
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CONSTRUCTION PLAN REVISIONS

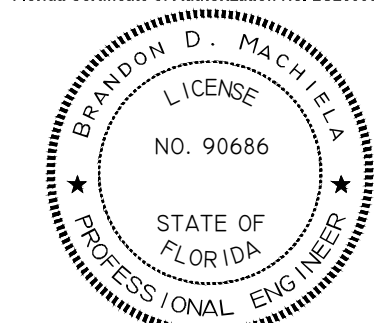
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DELAND CROSSINGS

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UTILITY PLAN

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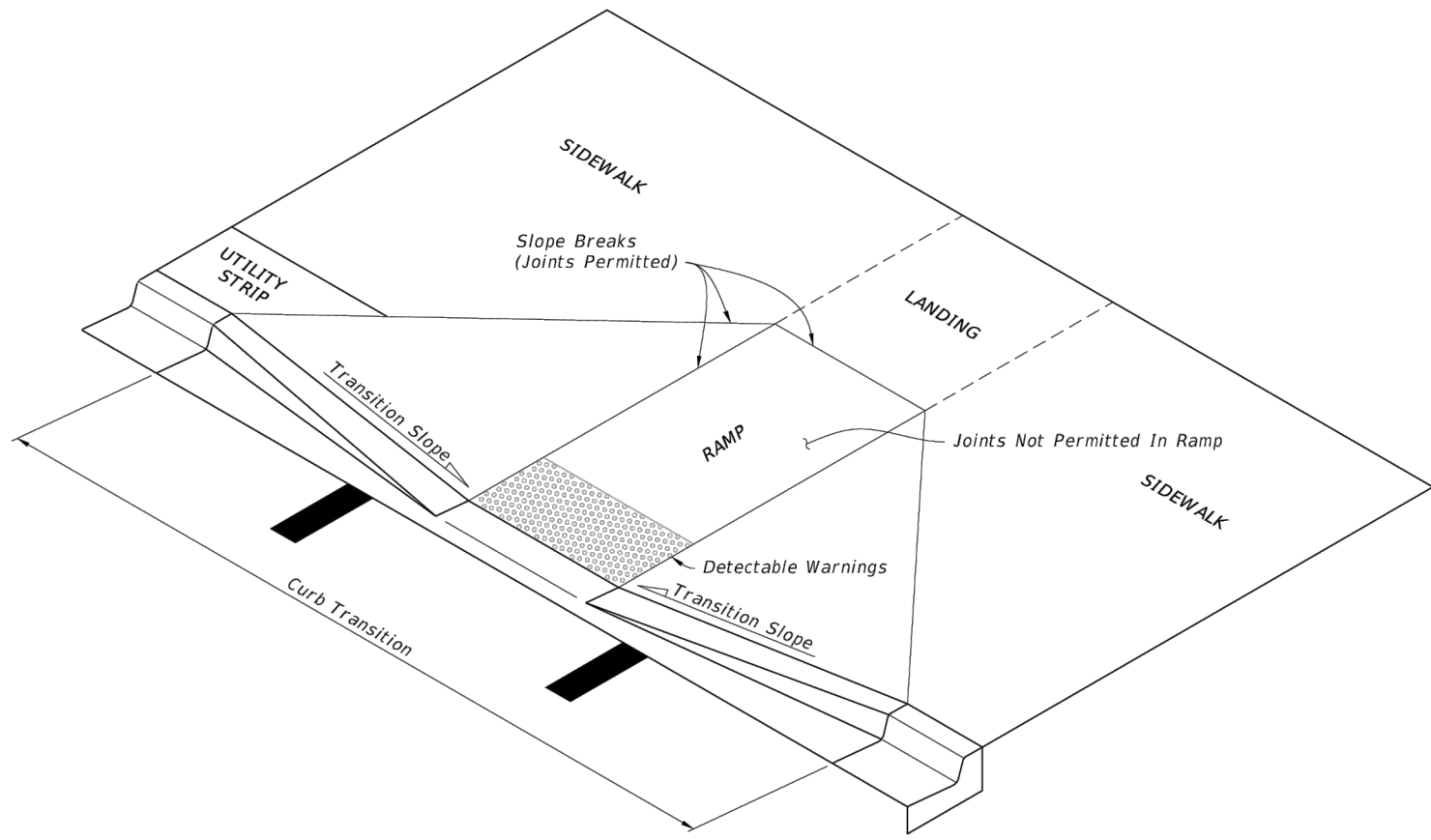


BRANDON D. MACHIELA
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REGISTRATION NUMBER 90686

PROJECT No. 169-01-02
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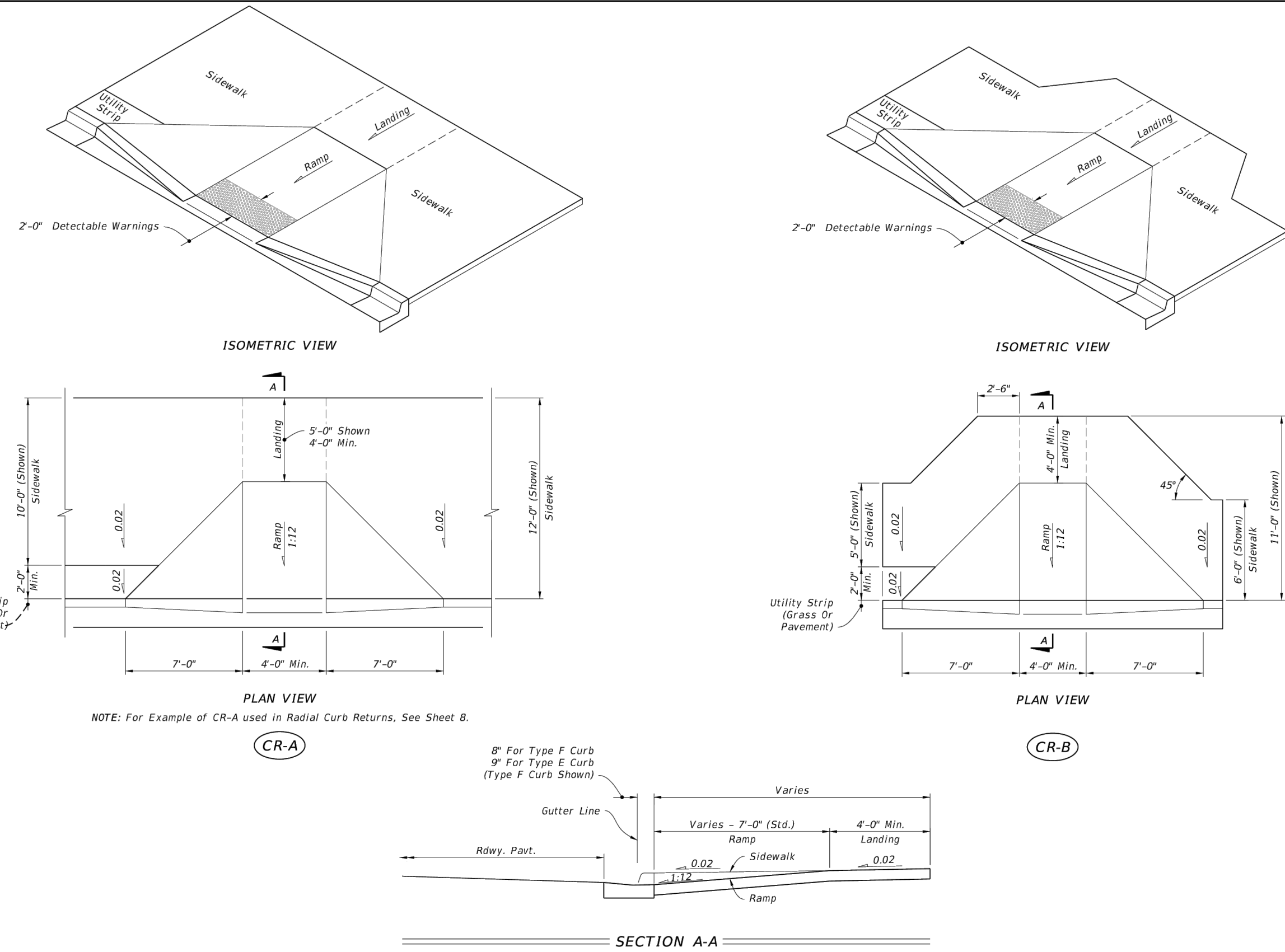
GENERAL NOTES:

1. Cross Slopes and Grades:
- A. Sidewalk, ramp, and landing slopes (i.e. 0.02, 0.05, and 1:12) shown in this Index are maximums. With approval of the Engineer, provide the minimum feasible slope where the requirements cannot be met.
- B. Landings must have cross-slopes less than or equal to 0.02 in any direction.
- C. Maintain a single longitudinal slope along each side of the curb ramp. Ramp slopes are not required to exceed 15 feet in length.
- D. Joints permitted at the location of Slope Breaks. Otherwise locate joints in accordance with Index 522-001. No joints are permitted within the ramp portion of the Curb Ramp.
2. Curb, Curb and Gutter, and/or Sidewalk:
- A. Refer to Index 522-001 for concrete thickness and sidewalk details.
- B. Remove any existing curb, curb and gutter, or sidewalk to the nearest joint beyond the curb transition or to the extent that no remaining section is less than 5 feet long.
- C. Width of Curb Ramp is 4'-0" minimum. Match sidewalk or Shared Use Path width as shown in the Plans.
3. Curb Ramp Alpha-Identification:
- A. Sidewalk curb ramp alpha-identifications (e.g. CR-A) are provided for reference purposes in the Plans.
- B. Alpha-identifications CR-I and CR-J are intentionally omitted.
4. Detectable Warnings:
- A. Install detectable warnings in accordance with Specification 527.
- B. Place detectable warnings across the full width of the ramp or landing, to a minimum depth of 2' feet measured perpendicular to the curb line and no greater than 5 feet from the back of the curb or edge of pavement.
- C. If detectable warnings are shown in the Plans on slopes greater than 5%, align the truncated domes with the centerline of the ramp; otherwise, the truncated domes are not required to be aligned.



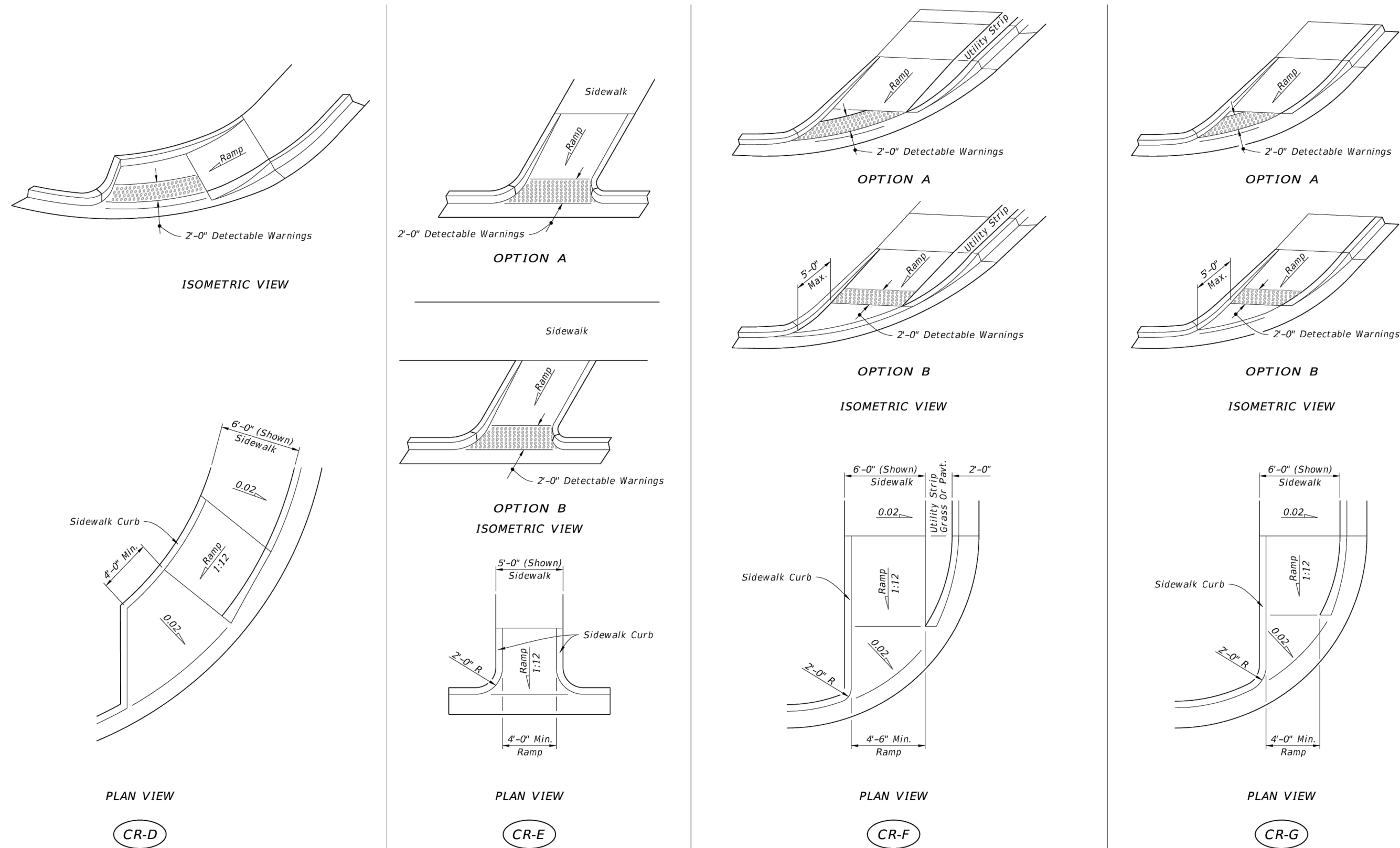
CURB RAMP NOMENCLATURE

LAST REVISION	DESCRIPTION:	FY 2022-23	INDEX	SHEET
11/01/21		STANDARD PLANS	522-002	1 of 7



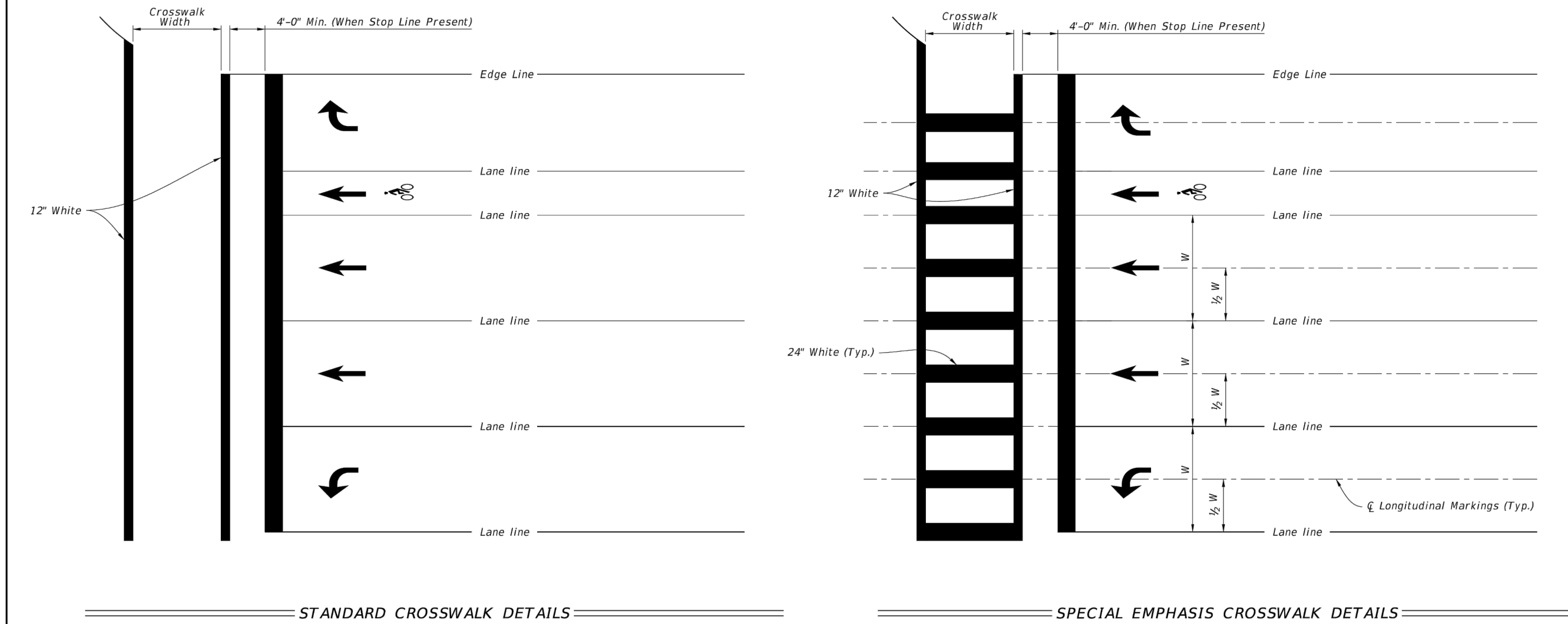
SIDEWALK CURB RAMPS CR-A AND CR-B

LAST REVISION	DESCRIPTION:	FY 2022-23	INDEX	SHEET
11/01/20		STANDARD PLANS	522-002	2 of 7



SIDEWALK CURB RAMPS CR-D, CR-E, CR-F & CR-G

LAST REVISION	DESCRIPTION:	FY 2022-23	INDEX	SHEET
11/01/21		STANDARD PLANS	522-002	4 of 7



NOTES:

1. For crosswalk width, exceed width of the adjacent sidewalk, but do not make width less than 6' for intersection crosswalks and 10' for midblock crosswalks. Measure width from the inside of the transverse crosswalk markings.
2. When the Special Emphasis Crosswalk is not perpendicular to the lane lines, make the longitudinal markings parallel to the lane lines.
3. Refer to Index 522-002 when Curb Ramps are present.

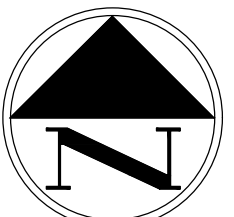
LAST REVISION	DESCRIPTION:	FY 2022-23	INDEX	SHEET
11/01/21		STANDARD PLANS	711-001	9 of 13

PAVEMENT MARKINGS

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CONSTRUCTION PLAN REVISIONS

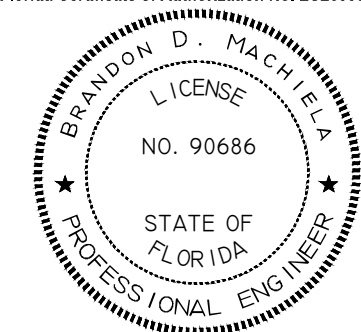
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YARDLY
DELAND CROSSINGS

CLIENT: TM BTR OF FLORIDA, LLC

CONSTRUCTION DETAILS

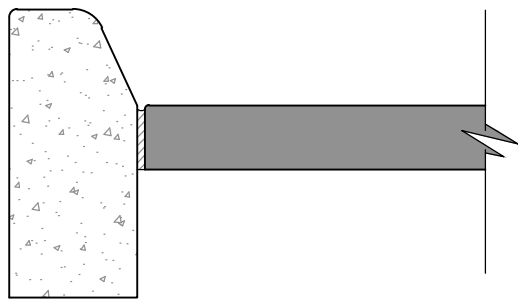
Engineering Business Certificate of Authorization No. 32771
Florida Certificate of Authorization No. LC26060636



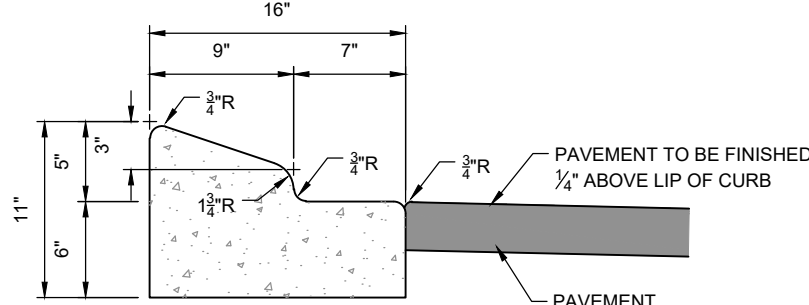
BRANDON D. MACHELA
FLORIDA LICENSED PROFESSIONAL ENGINEER
REGISTRATION NUMBER 90686

PROJECT No. 169-01-02

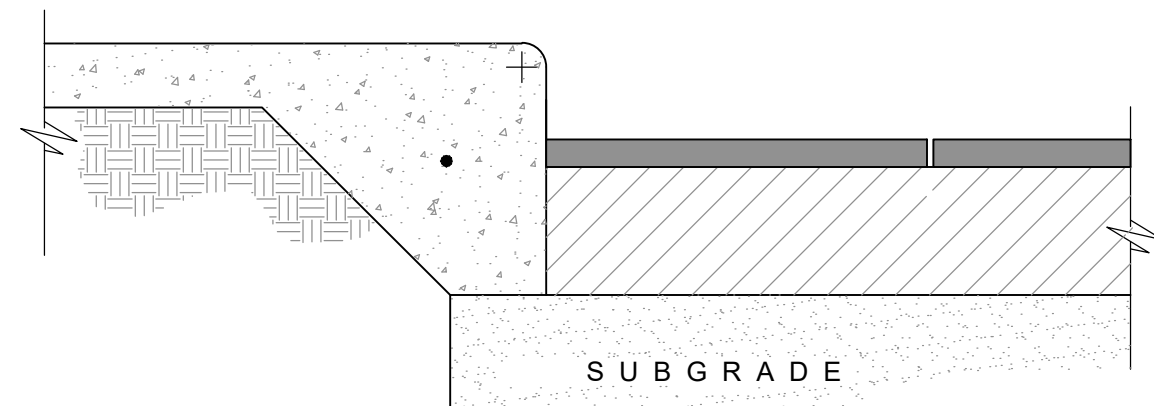
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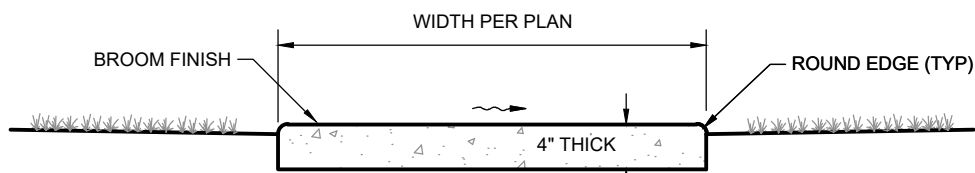
TYPE "D" CURB



TYPE "A" CURB



RAISED SIDEWALK DETAIL
SCALE: N.T.S.



- NOTES:
- SIDEWALK SHALL BE CONSTRUCTED IN CONFORMANCE WITH FDOT STANDARD INDEX 310 AND STANDARD SPECIFICATION 522 AND CORRESPONDING STANDARDS.
 - COMPACT FILL AREAS TO MINIMUM 95 % OF AASHTO T99 DENSITY.
 - SIDEWALK SHALL HAVE CONTRACTION JOINTS SPACED EQUALLY TO THE SIDEWALK WIDTH AND HAVE EXPANSION JOINTS EVERY 120' MAXIMUM.
 - CONCRETE SHALL HAVE A COMPRESSIVE STRENGTH OF 3000 PSI IN 28 DAYS.
 - SIDEWALK SHALL HAVE A MAXIMUM CROSS SLOPE OF 2% PER ADA STANDARDS FOR ACCESSIBLE DESIGN SECTION 4.3.
 - CURB RAMPS SHALL BE CONSTRUCTED IN CONFORMANCE WITH ADA STANDARDS FOR ACCESSIBLE DESIGN SECTION 4.7 AND FDOT STANDARD INDEX 304.

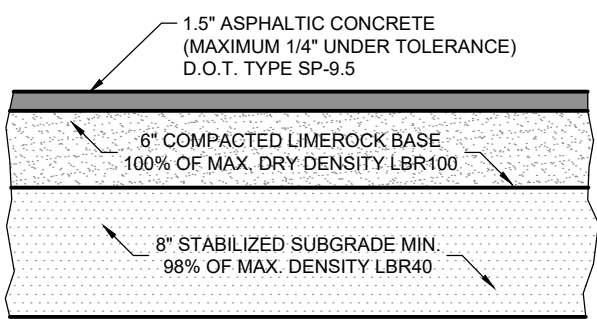
CONCRETE SIDEWALK DETAIL
SCALE: N.T.S.

GENERAL PAVEMENT DESIGN/MATERIAL NOTES:

- PAVEMENT DESIGN AND CONSTRUCTION SHALL BE IN ACCORDANCE WITH THE CITY OF DELAND LAND DEVELOPMENT CODE.
- SECOND LIFT OF ASPHALT TO BE COMPLETED AFTER HOME CONSTRUCTION IS COMPLETE.
- 12" STABILIZED SUB GRADE MIN. LBR 40, COMPACTED TO 98% MOD. PROCTOR MAX. DRY DENSITY (ASTM D-1557).
- WHEN NO CURB IS PROPOSED CRUSHED CONCRETE BASE TO EXTEND 6" BEYOND EDGE OF PAVEMENT.

PAVEMENT DESIGN

LAYER TYPE	STRUCTURAL COEFFICIENT	PROPOSED THICKNESS (IN)	SN
TYPE SP-9.5 ASPHALTIC CONCRETE	0.66	1.50	0.99
LIMEROCK BASE (LBR 100)	0.18	6.00	1.08
COMPACTED SUBGRADE (LBR 40 / 98% MOD. PROCTOR)	0.04	8.00	0.32
TOTAL PROPOSED SN			2.39 - OK
MINIMUM ALLOWED SN FOR LOCAL ROAD			1.58



TYPICAL ROAD PAVING SECTION
SCALE: N.T.S.

GENERAL PAVEMENT DESIGN/MATERIAL NOTES:

- STABILIZED SUBGRADE UNDER CURB ONLY, TO BE LBR 40
- WHEN NO CURB IS PROPOSED BASE TO EXTEND 6 INCHES BEYOND EDGE OF PAVEMENT.
- ALL CONSTRUCTION AND MATERIALS SHALL MEET CITY STANDARDS.
- ALL UNDERGROUND UTILITIES MUST BE INSTALLED PRIOR TO PREPARATION OF SUBGRADE FOR PAVEMENT.
- ALL SIDEWALKS SHALL COMPLY WITH ADA REQUIREMENTS.
- CITY ENGINEER HAS THE FINAL DETERMINATION ON THE APPROPRIATENESS OF THE TYPE OF BASE USED BASED ON SEASONAL HIGH WATER AND OTHER FACTORS.

NOTES:
COMPACTOR ENCLOSURE REQUIREMENTS

THE SCREENING ENCLOSURE WILL BE A MINIMUM OF 6' IN HEIGHT AND MADE COMPATIBLE WITH THE MATERIALS ON THE FRONT BUILDING WALL OF THE MAIN BUILDING.

- THE OPENING DOORS WILL BE SOLID AND HAVE LOCKING PINS TO HOLD THEM OPEN DURING SERVICE. THE OPENING INTERIOR DOOR WIDTH WILL MATCH THE WIDTH OF THE INTERIOR WIDTH OF THE ENCLOSURE. IF DOOR HARDWARE IS INSTALLED ON THE INTERIOR OF THE ENCLOSURE WALL, THEN THE ENCLOSURE WILL BE ENLARGED TO ACCOMMODATE THE DIFFERENCE.
- SAFETY BOLLARDS WILL BE INSTALLED INSIDE, WITHIN THE REAR 2' OF THE COMPACTOR ENCLOSURE.
- A GRADE LEVEL CONCRETE SLAB AT A MINIMUM 6" THICK/4,000 POUNDS PER SQUARE INCH WILL BE PLACED FOR THE COMPACTOR TO BE SET ON.
- THE COMPACTOR WILL BE LOCATED ON GRADE OR WITHIN THE BUILDING AT GRADE LEVEL. A 20" VERTICAL CLEARANCE WILL BE PROVIDED OVER THE COMPACTOR. OVER THE SERVICE VEHICLE AT THE POINT OF COLLECTION AND AT THE DOOR OPENING TO ALLOW ADEQUATE SPACE FOR PICK UP AND DROP OFF.

OR

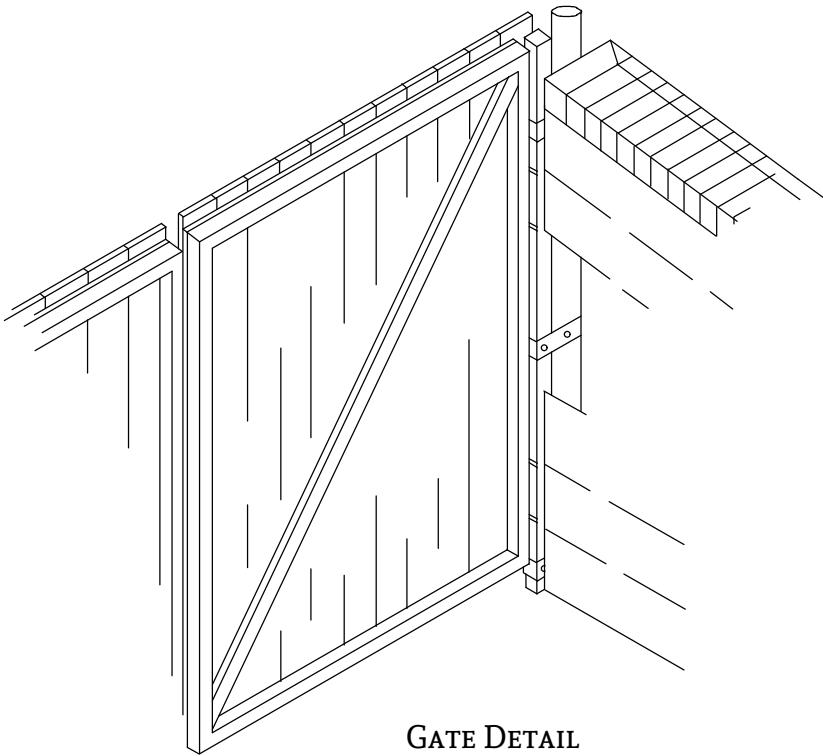
THE COMPACTOR WILL BE LOCATED WITHIN THE BUILDING SET ON A 48" (2'10") HIGH DOCK/PLATFORM WITH A WINCH SYSTEM INSTALLED. A 16" VERTICAL CLEARANCE WILL BE PROVIDED OVER THE COMPACTOR. OVER THE SERVICE VEHICLE AT THE POINT OF COLLECTION AND AT THE DOOR OPENING TO ALLOW ADEQUATE SPACE FOR PICK UP AND DROP OFF.

- ALL SOLID WASTE VEHICLE DRIVE AISLES AND SOLID WASTE VEHICLE MANEUVERING AREAS (OUTSIDE OF THE COLLECTION AREAS) SHALL PROVIDE A MINIMUM 16" CLEARANCE FROM FINISHED GRADE LEVEL TO LOWEST PART OF OVERHEAD STRUCTURE/TREE CANOPY/UTILITY WIRES/DRIVE THRU CANOPIES.
- ALL SOLID WASTE VEHICLE DRIVE AISLES AND SOLID WASTE VEHICLE MANEUVERING AREAS SHALL BE CONSTRUCTED TO CURRENT STATE OF FLORIDA, DEPARTMENT OF TRANSPORTATION, STANDARD SPECIFICATIONS FOR ROAD AND BRIDGE CONSTRUCTION.

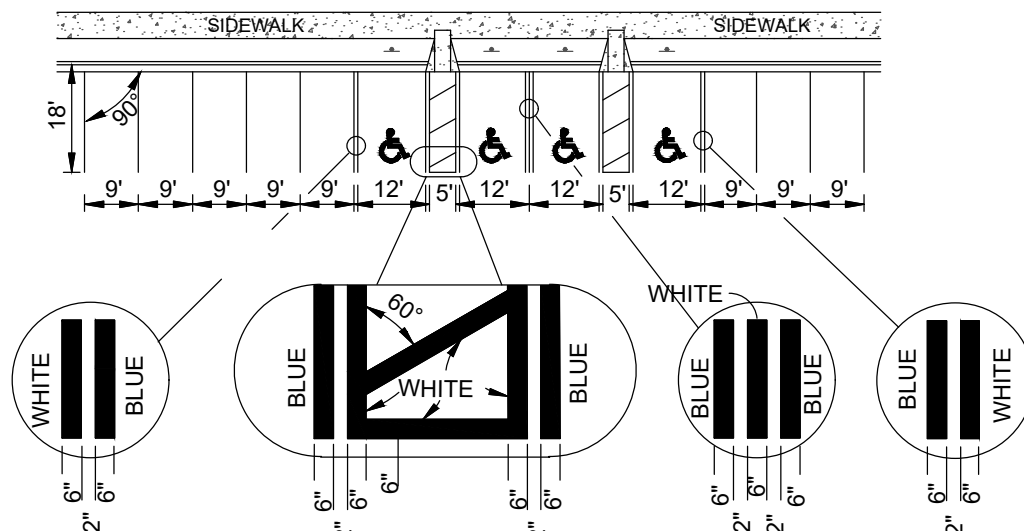
DUMPSTER SCREENING ENCLOSURE REQUIREMENTS

THE SCREENING ENCLOSURE WILL BE A MINIMUM OF 6' IN HEIGHT AND MADE COMPATIBLE WITH THE MATERIALS ON THE FRONT BUILDING WALL OF THE MAIN BUILDING. (NO CHAIN LINK FENCING/PVC OR CONCRETE BLOCK IS RECOMMENDED)

- THE OPENING DOORS WILL BE SOLID AND HAVE LOCKING PINS TO HOLD THEM OPEN DURING SERVICE. THE OPENING INTERIOR DOOR WIDTH WILL MATCH THE WIDTH OF THE INTERIOR WIDTH OF THE ENCLOSURE. IF DOOR HARDWARE IS INSTALLED ON THE INTERIOR OF THE ENCLOSURE WALL, THEN THE ENCLOSURE WILL BE ENLARGED TO ACCOMMODATE THE DIFFERENCE.
- SAFETY BOLLARDS WILL BE INSTALLED INSIDE, WITHIN THE REAR 2' OF ALL DUMPSTER ENCLOSURES.
- A GRADE LEVEL CONCRETE SLAB AT A MINIMUM 6" THICK/4,000 POUNDS PER SQUARE INCH WILL BE PLACED FOR THE DUMPSTER TO BE SET ON. (SAME DIMENSIONS OF THE ENCLOSURE INTERIOR)
- A 21" VERTICAL CLEARANCE WILL BE PROVIDED OVER THE DUMPSTER AND OVER THE SERVICE VEHICLE AT THE POINT OF COLLECTION.
- ALL SOLID WASTE VEHICLE DRIVE AISLES AND SOLID WASTE VEHICLE MANEUVERING AREAS (OUTSIDE OF THE COLLECTION AREAS) SHALL PROVIDE A MINIMUM 16" CLEARANCE FROM FINISHED GRADE LEVEL TO LOWEST PART OF OVERHEAD STRUCTURE/TREE CANOPY/UTILITY WIRES/DRIVE THRU CANOPIES.
- ALL SOLID WASTE VEHICLE DRIVE AISLES AND SOLID WASTE VEHICLE MANEUVERING AREAS SHALL BE CONSTRUCTED TO CURRENT STATE OF FLORIDA, DEPARTMENT OF TRANSPORTATION, STANDARD SPECIFICATIONS FOR ROAD AND BRIDGE CONSTRUCTION.

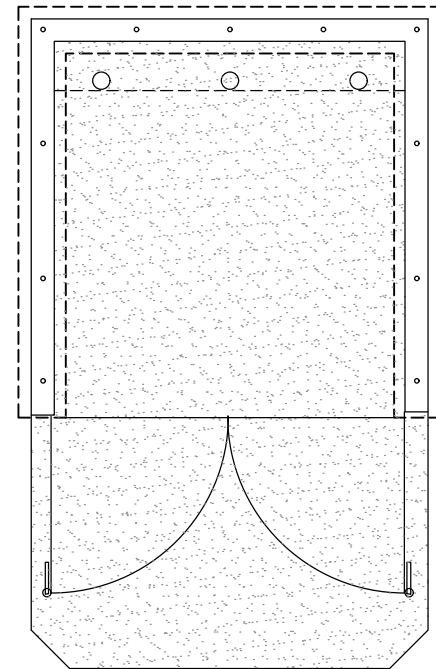


GATE DETAIL

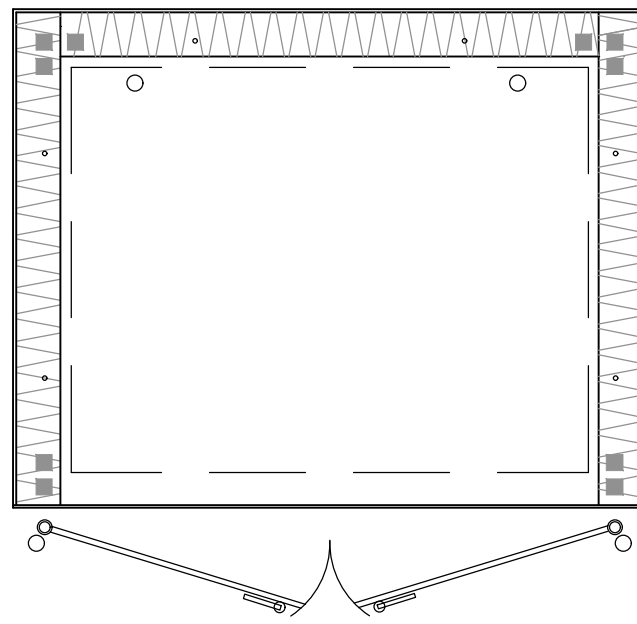


HANDICAP PARKING SPACE DETAIL
SCALE: N.T.S.

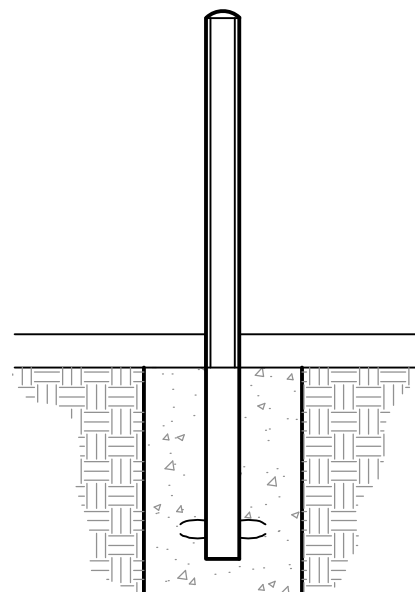
NOTE:
SITE ACCESSIBILITY HAS BEEN DESIGNED TO COMPLY WITH THE 6TH EDITION 2017 FLORIDA BUILDING CODE FOR ACCESSIBILITY AND THE 2017 FOOT STANDARDS.



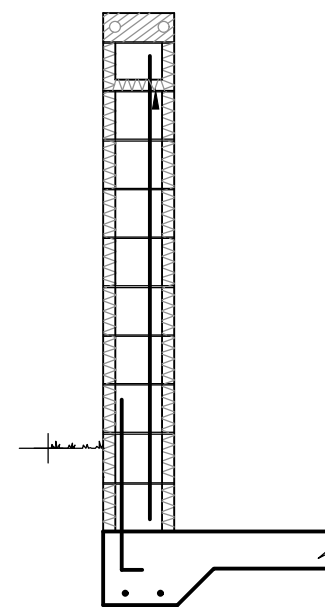
COMPACTOR / DUMPSTER PLAN



PLAN DETAIL



BOLLARD DETAIL



WALL SECTION

NOTES:

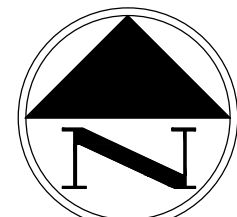
- GATE (MATERIAL PER LOCAL JURISDICTION) (PRIME & PAINT TO MATCH BLDG. AS APPLICABLE) EACH GATE SHALL HAVE A HANDLE & AN OPEN & CLOSURE DEVICE (TO BE PAINTED) UNDERCUT GATE TO CLEAR CURB TO OPEN (TYP.)
- 6" CONC. SLAB W/FIBERMESH REINF. ON 6 MIL VAPOR BARRIER ON COMPACTED FILL APPLY 2 COATS OF "CLEAR BOND" CONCRETE SEALER ON CONC. APRON. SEE CONC. SPEC.'S
- 6" Ø STEEL BOLLARD PIPE (FILLED W/CONC. GROUT) SET IN 24" Ø x 48" DEEP CONC. FOOTING PRIMED & PAINTED PER ARCH
- #5 W/8" BEND INTO U-BLOCK STEEL & DOWEL INTO BELL FOOTING W/8" BEND (10 REQUIRED) FILL CELL BLOCKS W/3000 P.S.I. CONCRETE
- FACE TO MATCH BUILDING (BRICK OR STUCCO)
- GATES FASTENED TO 4" Ø BUMPER POST W/HEAVY-DUTY INDUSTRIAL HINGES
- 12" x 12" BELL FOOTING W/ #4 TOP & BOTTOM (TYP.)
- 8" CONC. BLOCK WALL (TYP.)
- #5 @ 4'-0" O.C. (TYP.)
- E.J.
- STEEL DROP LOCKING PIN WHOLE IN PAVEMENT AT OPEN & CLOSED POSITION (TYP.)

COMPACTOR / DUMPSTER ENCLOSURE DETAIL
SCALE: N.T.S.

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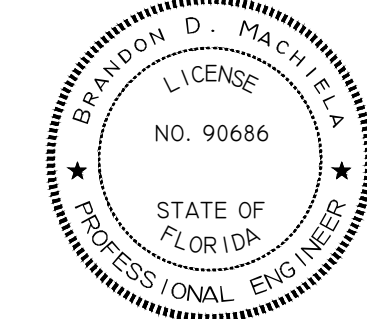
CONSTRUCTION PLAN REVISIONS
12/22/2022
REVISED PER CITY OF DELAND TRC COMMENTS

YARDLY
DELAND CROSSINGS

CLIENT: TM BTR OF FLORIDA, LLC

CONSTRUCTION DETAILS

Engineering Business Certificate of Authorization No. 32771
Florida Certificate of Authorization No. LC26000636

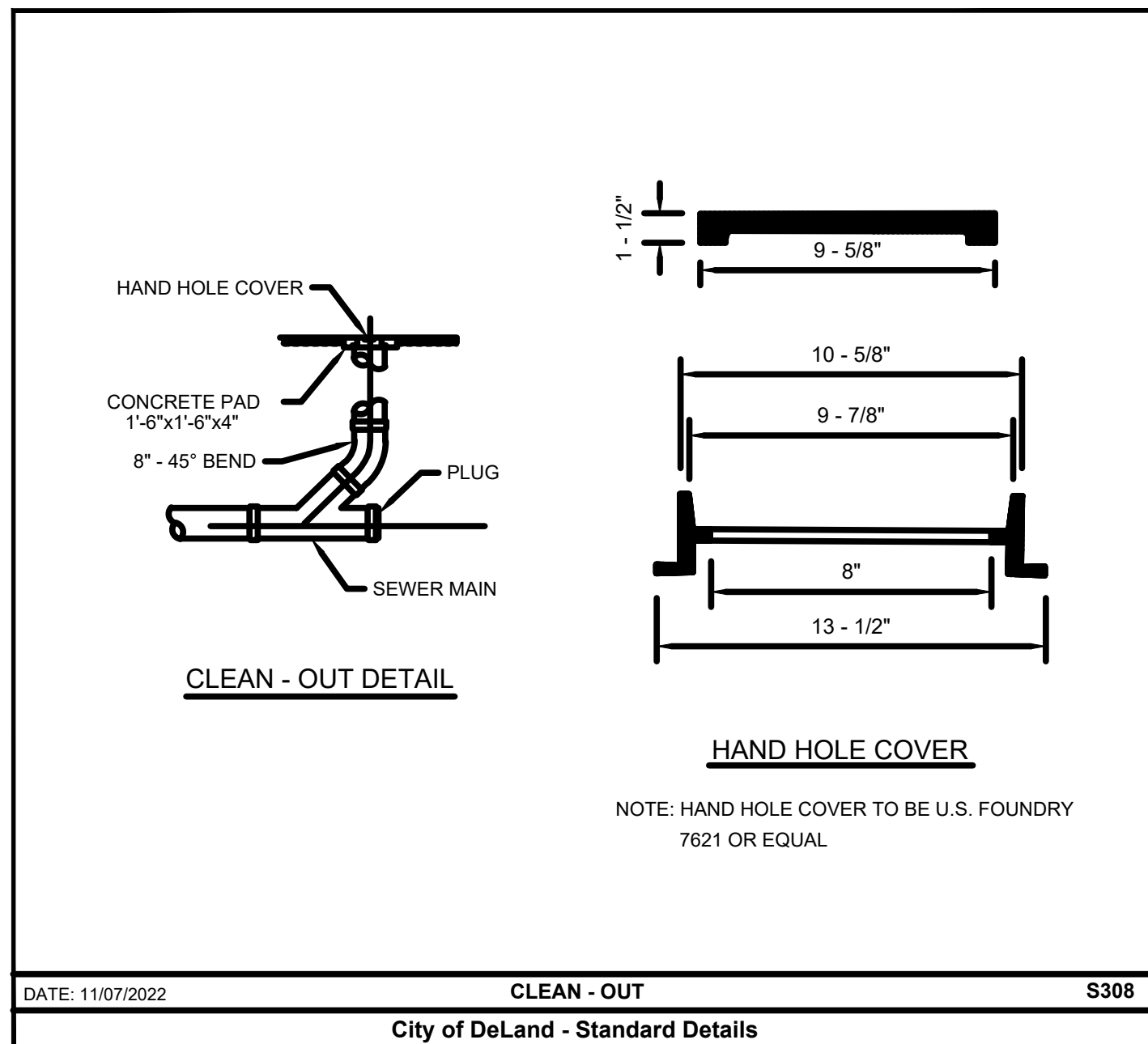
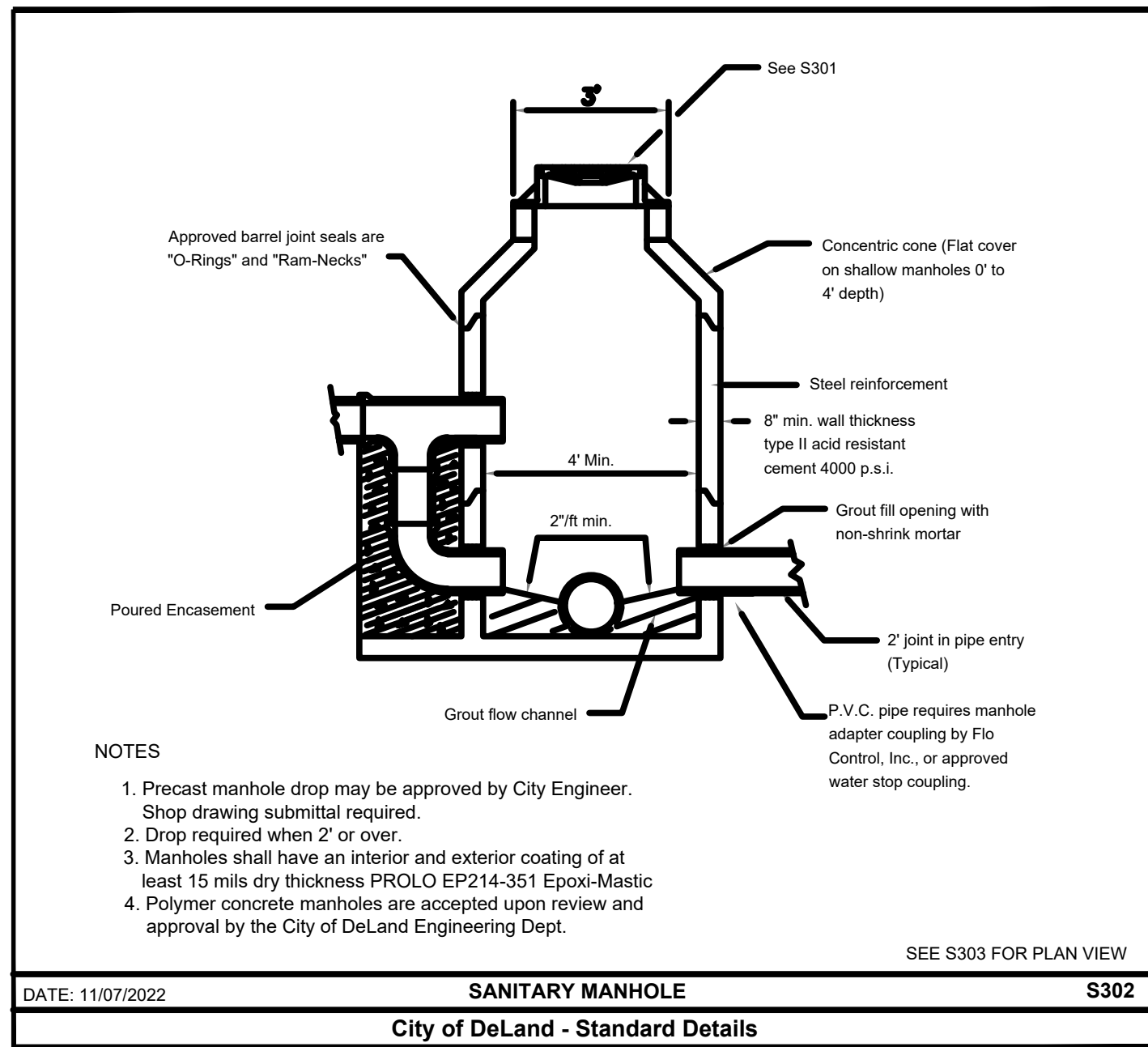
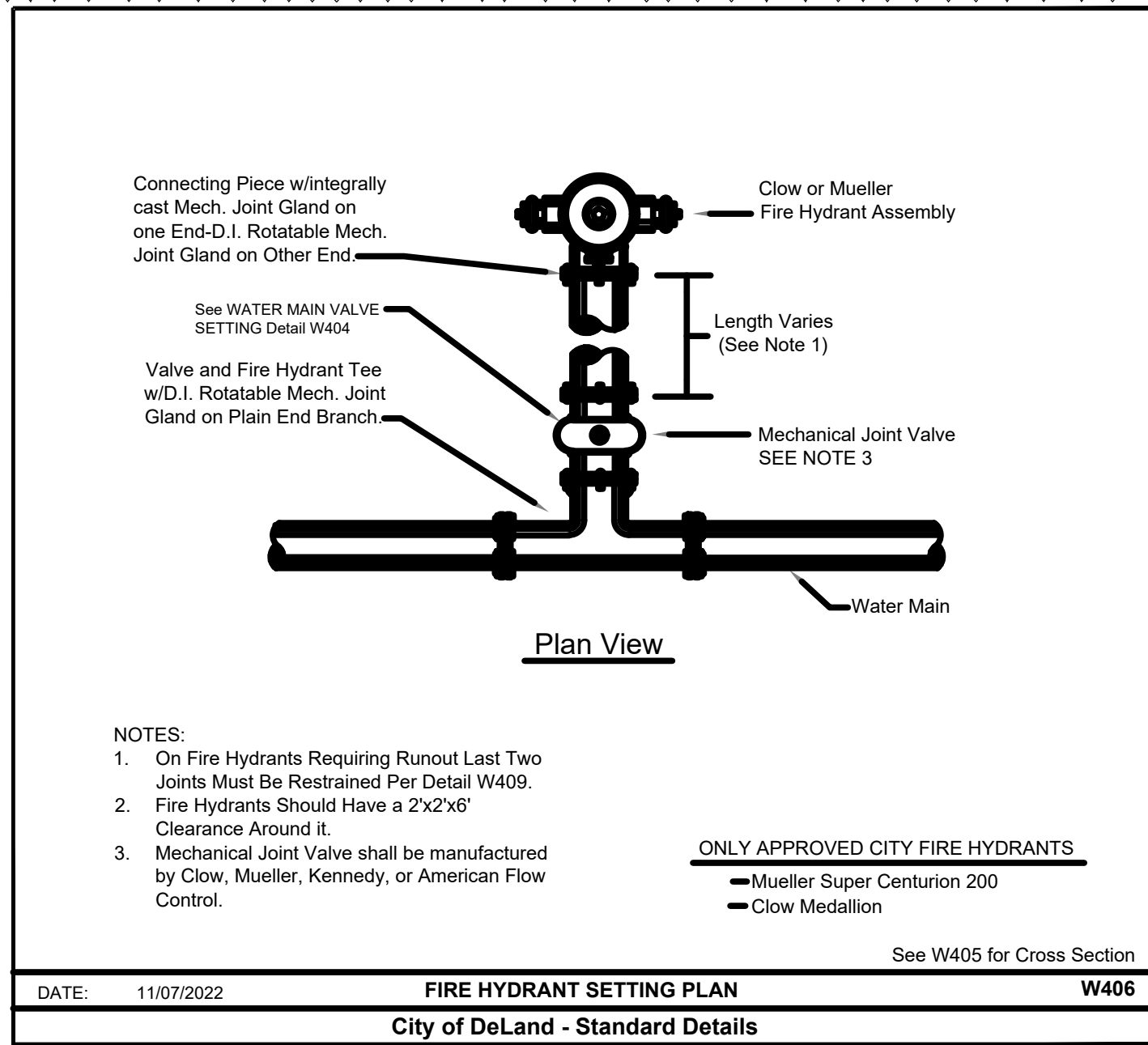
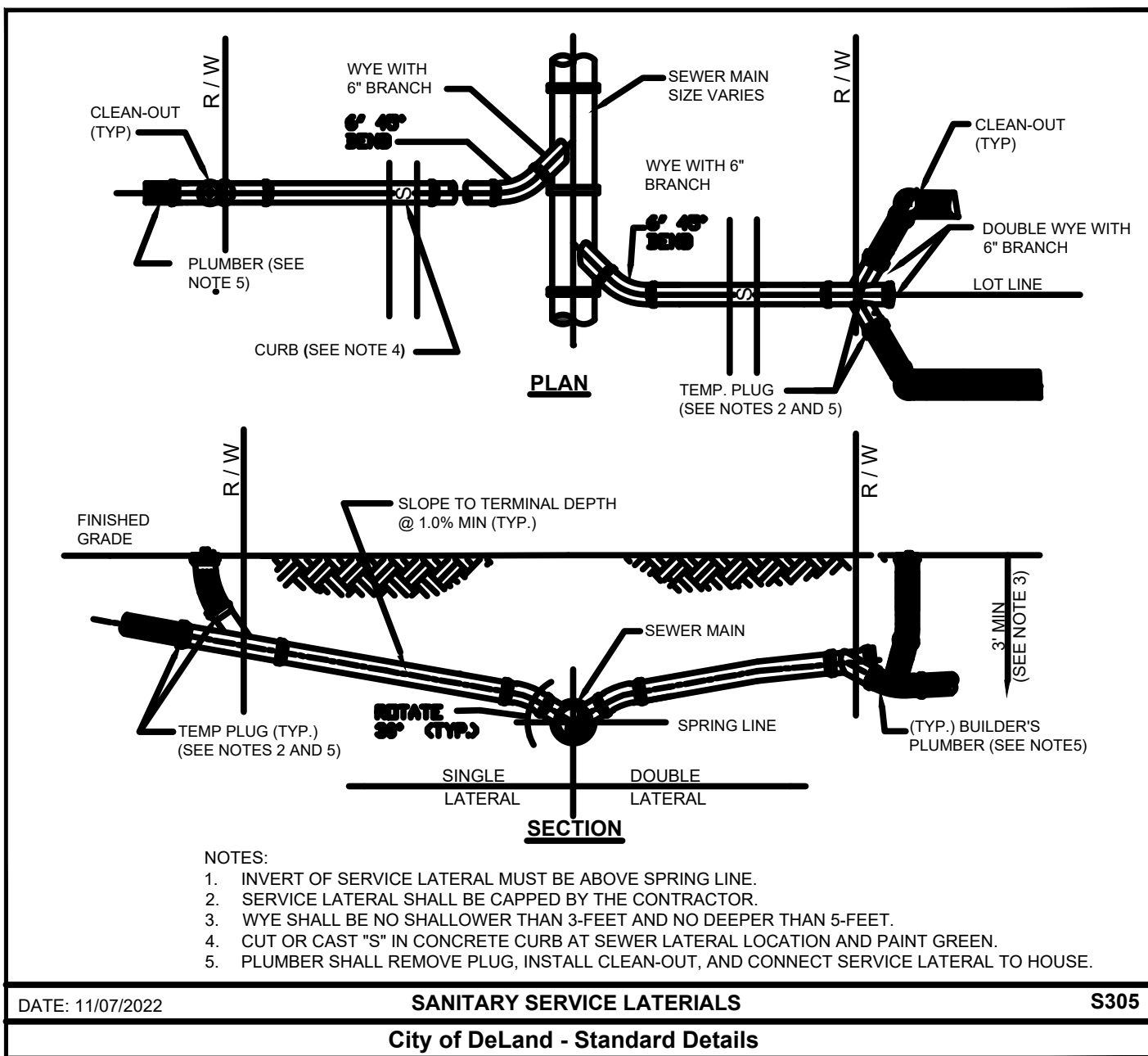
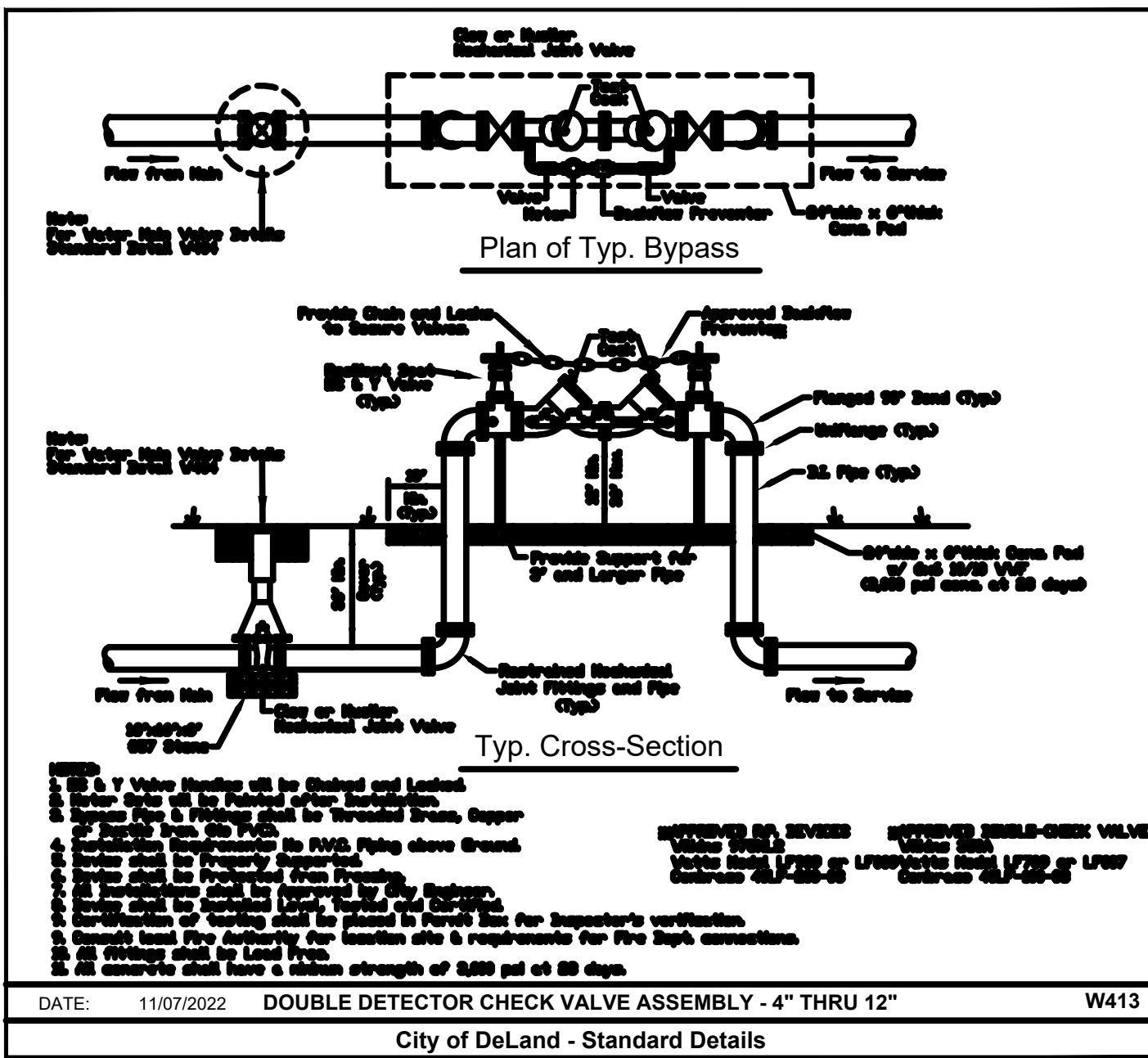
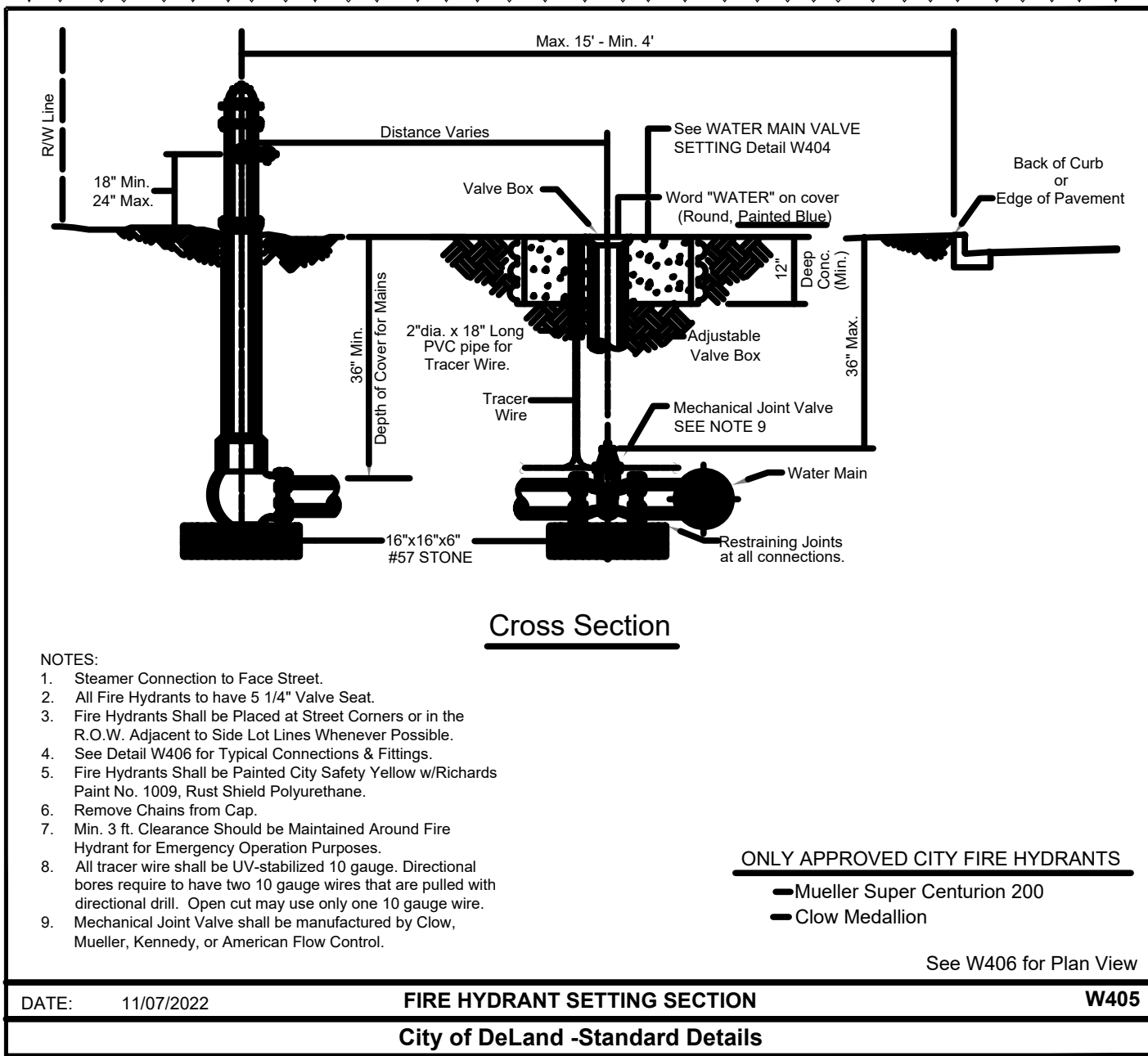
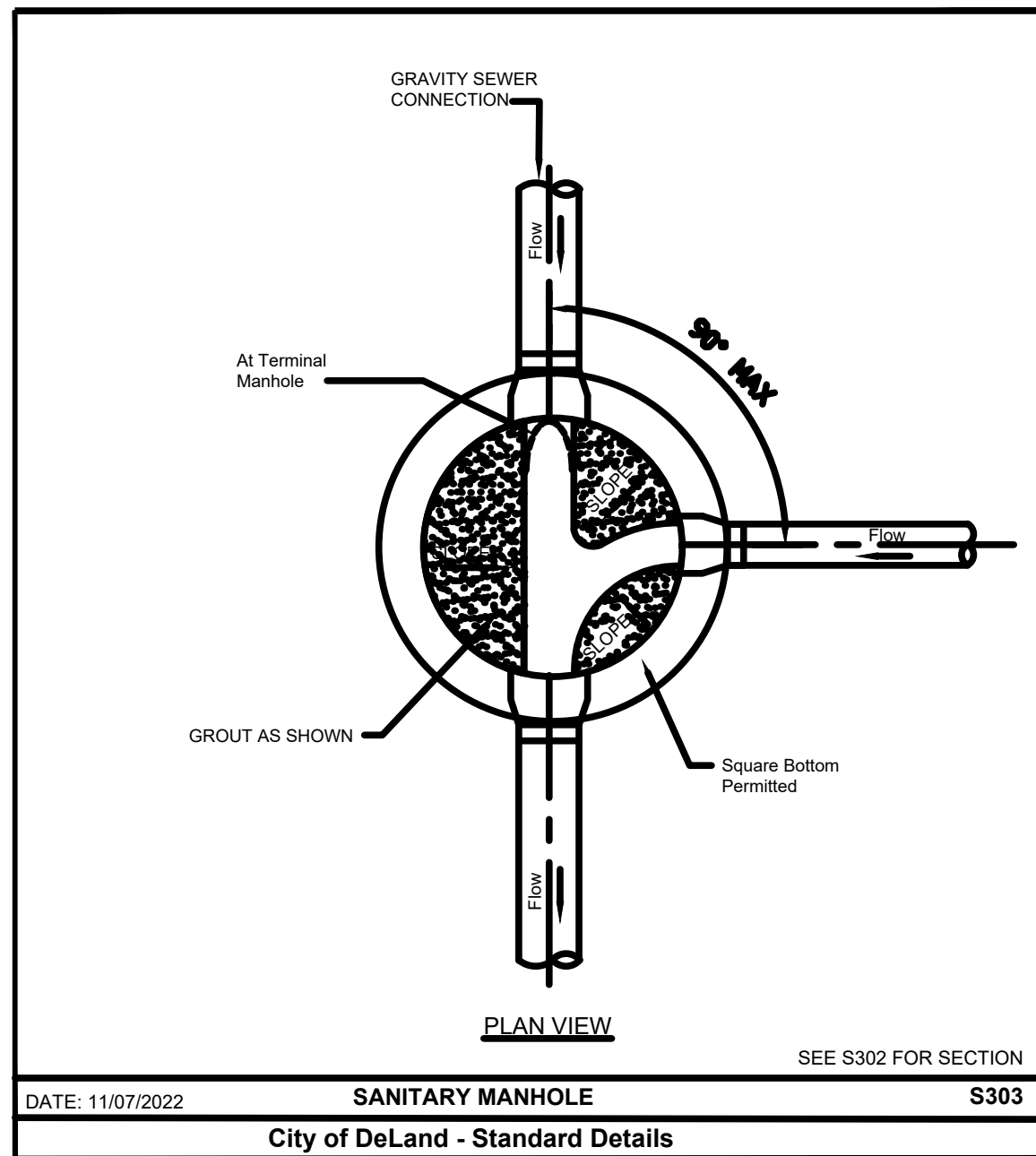
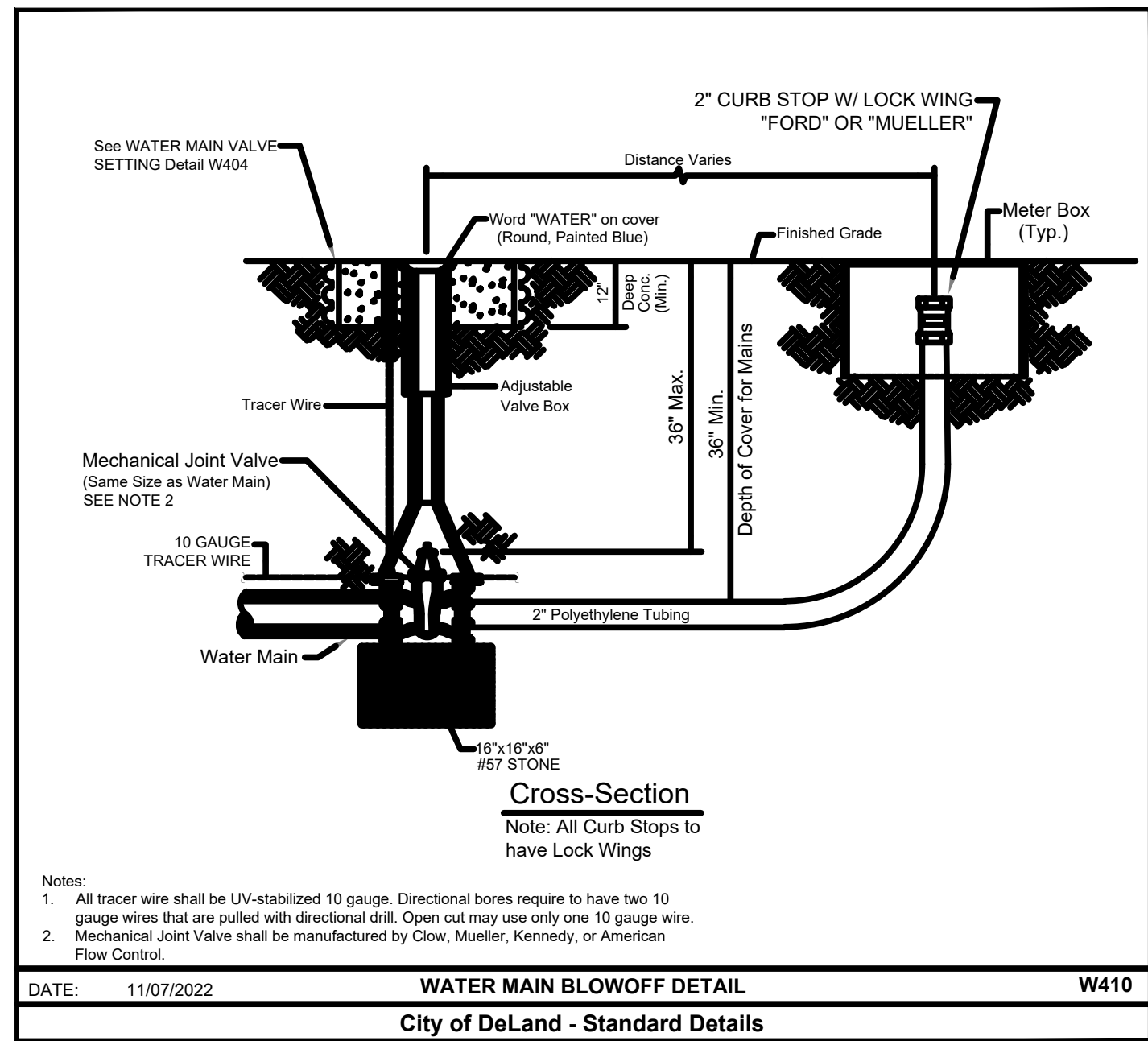
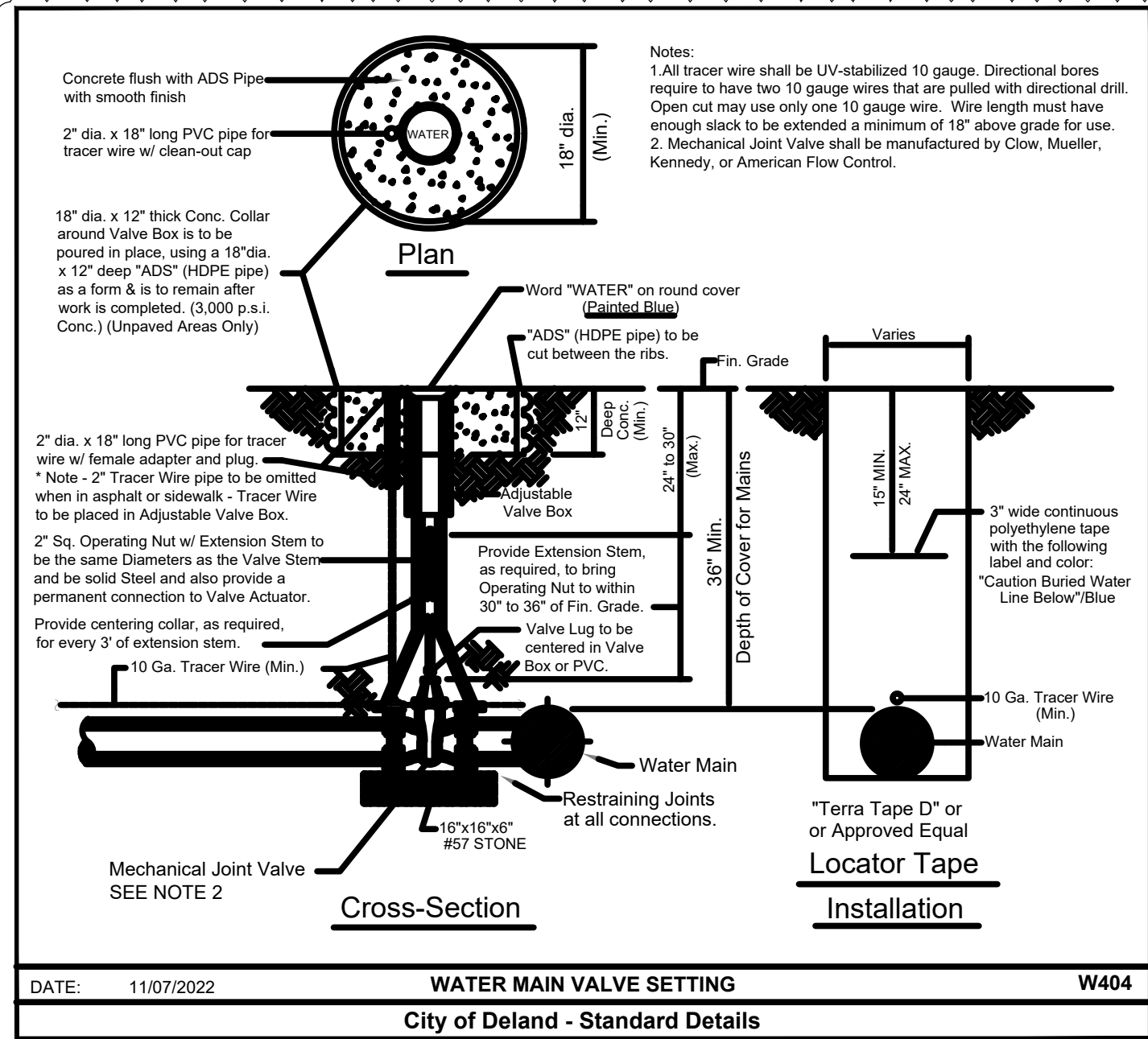


BRANDON D. MACHIELA
FLORIDA LICENSED PROFESSIONAL ENGINEER
REGISTRATION NUMBER 90686

PROJECT No. 169-01-02

SHEET C9.1

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LEVELUP CONSULTING, LLC



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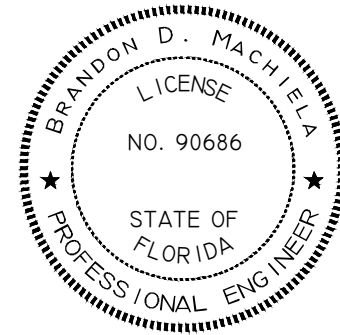
CONSTRUCTION PLAN REVISIONS	REVISOR	REVISION	DATE
1	REVISED PER CITY OF DELAND TRC COMMENTS		12/22/2022

YARDLY
DELAND CROSSINGS

CLIENT: TM BTR OF FLORIDA, LLC

UTILITY DETAILS

Engineering Business Certificate of Authorization No. 32771
Florida Certificate of Authorization No. LC26000636



BRANDON D. MACHIELA
FLORIDA LICENSED PROFESSIONAL ENGINEER
REGISTRATION NUMBER 90686

PROJECT No. 169-01-02
SHEET C10.0

1. VACUUM PUMP AND FLOAT CHECK VALVE
2. CHECK VALVE
3. CW OR CCW IMPELLER
4. PARKER SOLENOID VALVE (25 PSI)
5. MECHANICAL SEAL
6. SONIC START VACUUM DOME HOUSING
7. SONIC START REPLACEMENT PRIME SENSOR

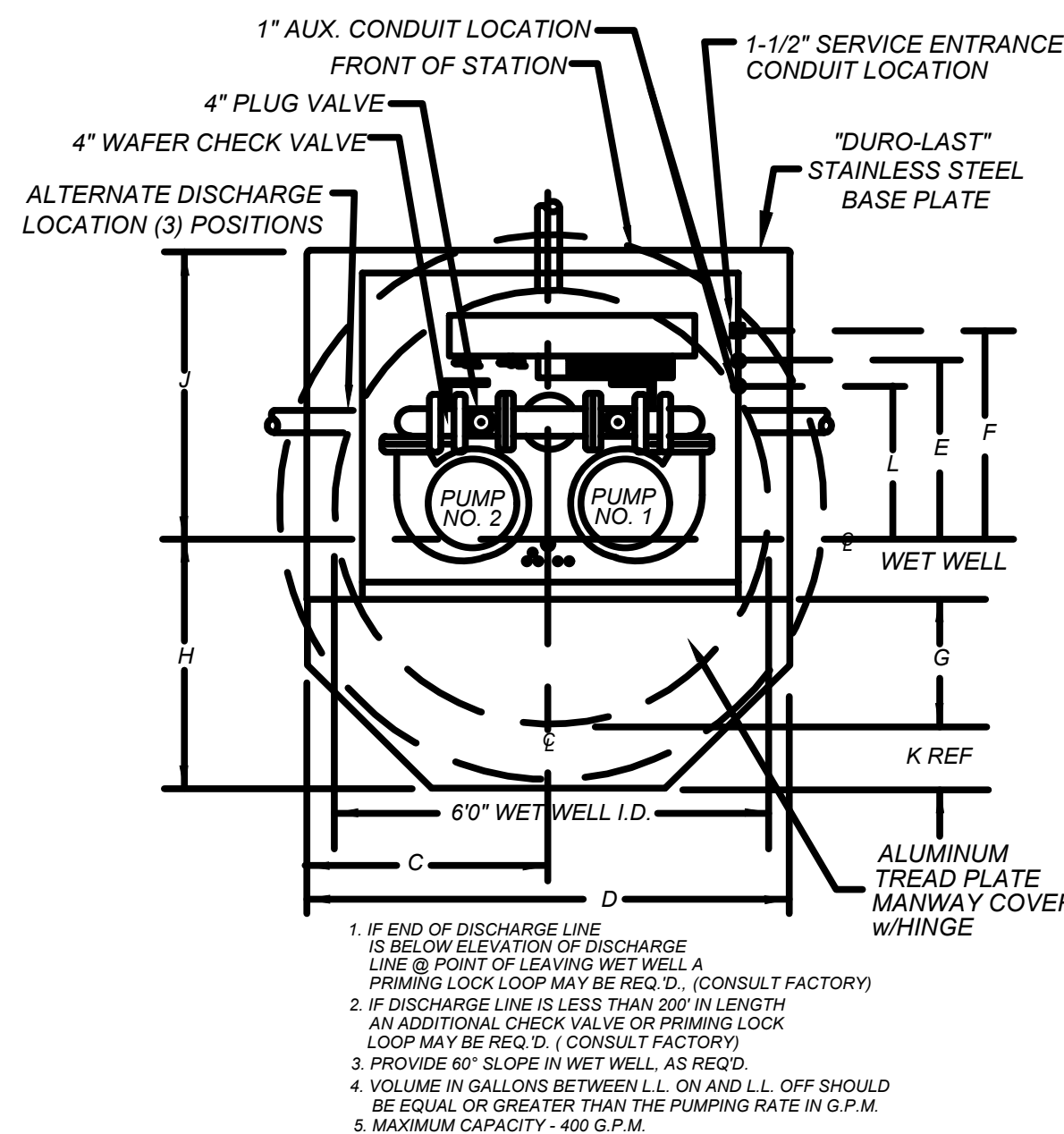
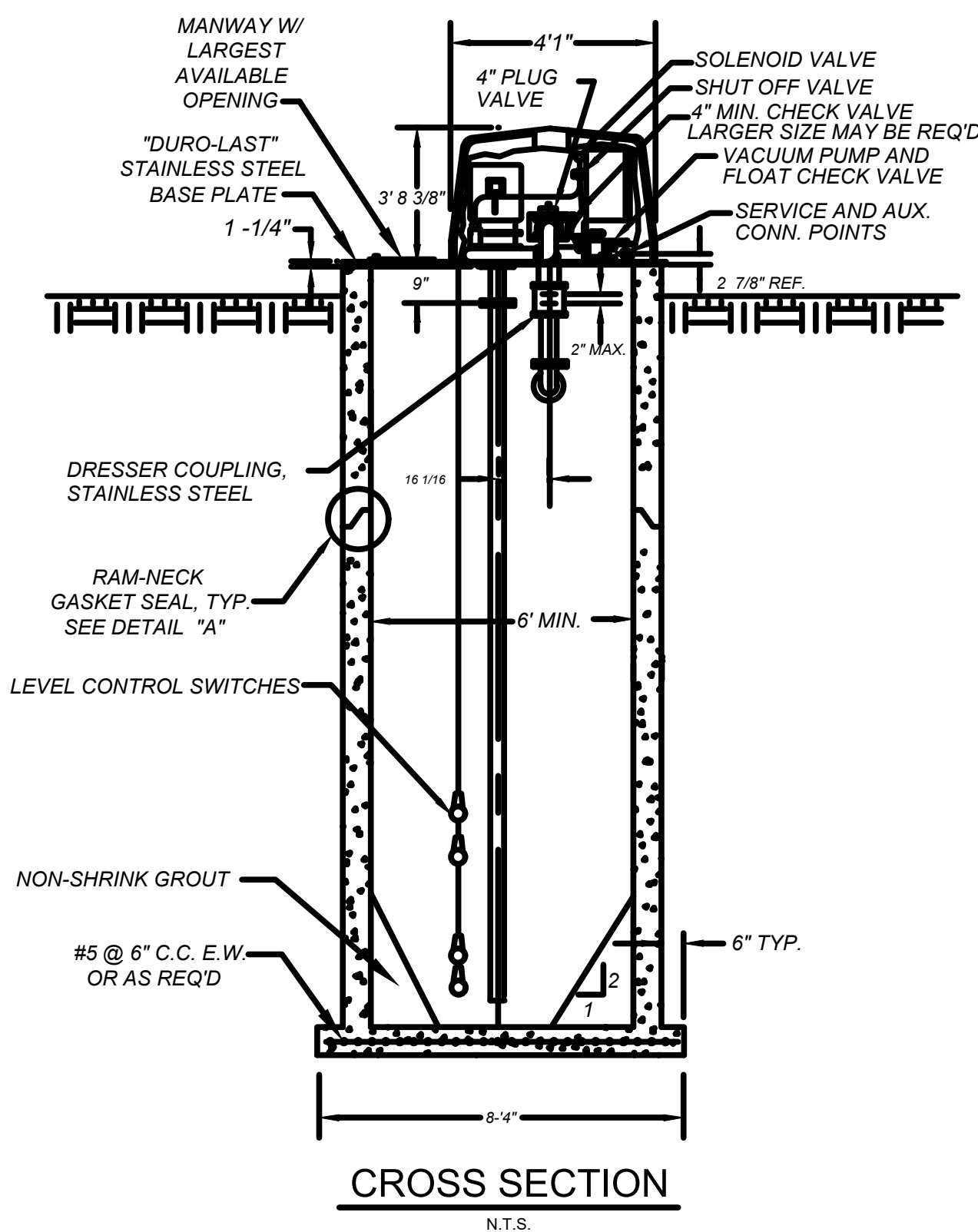
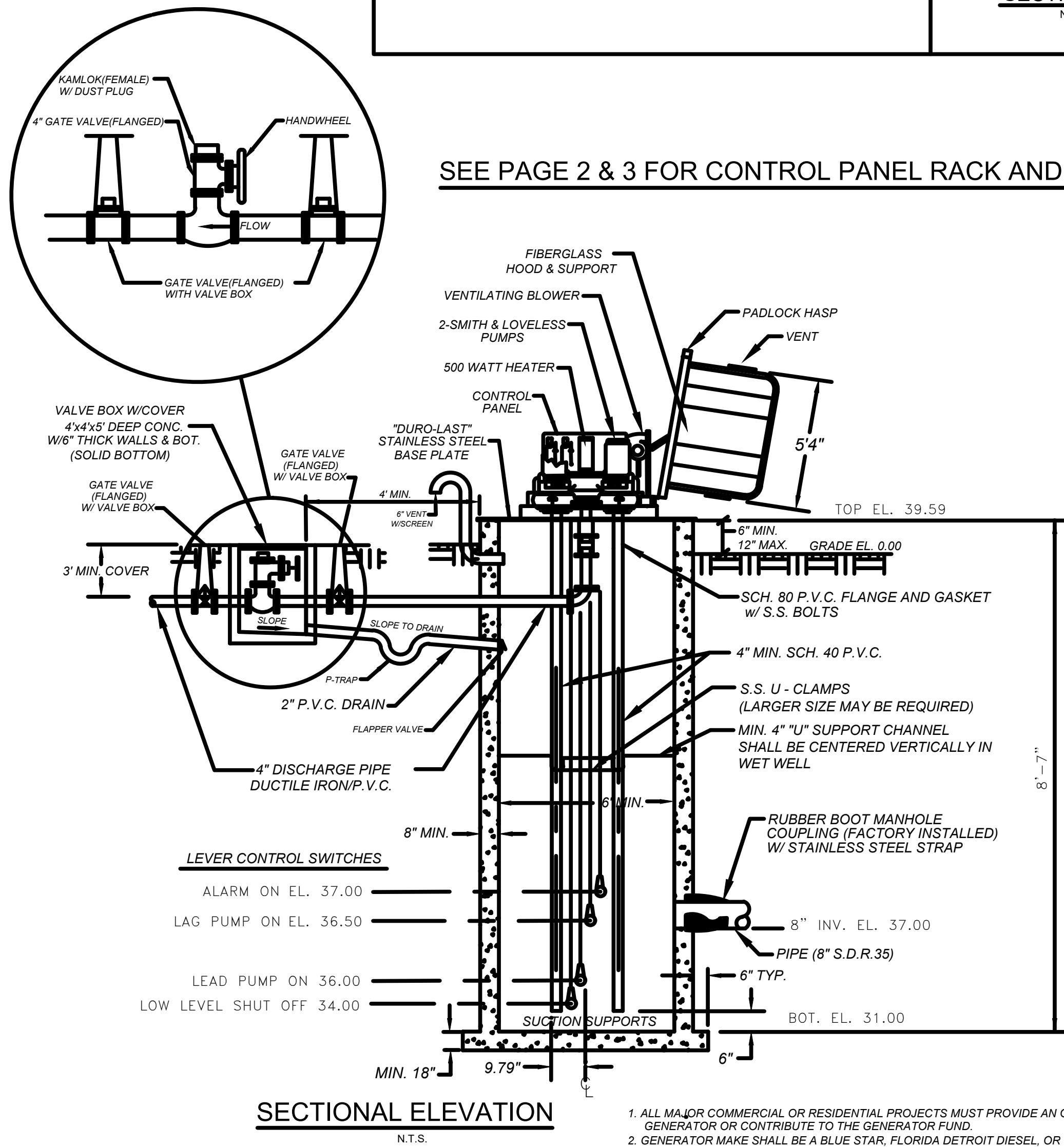
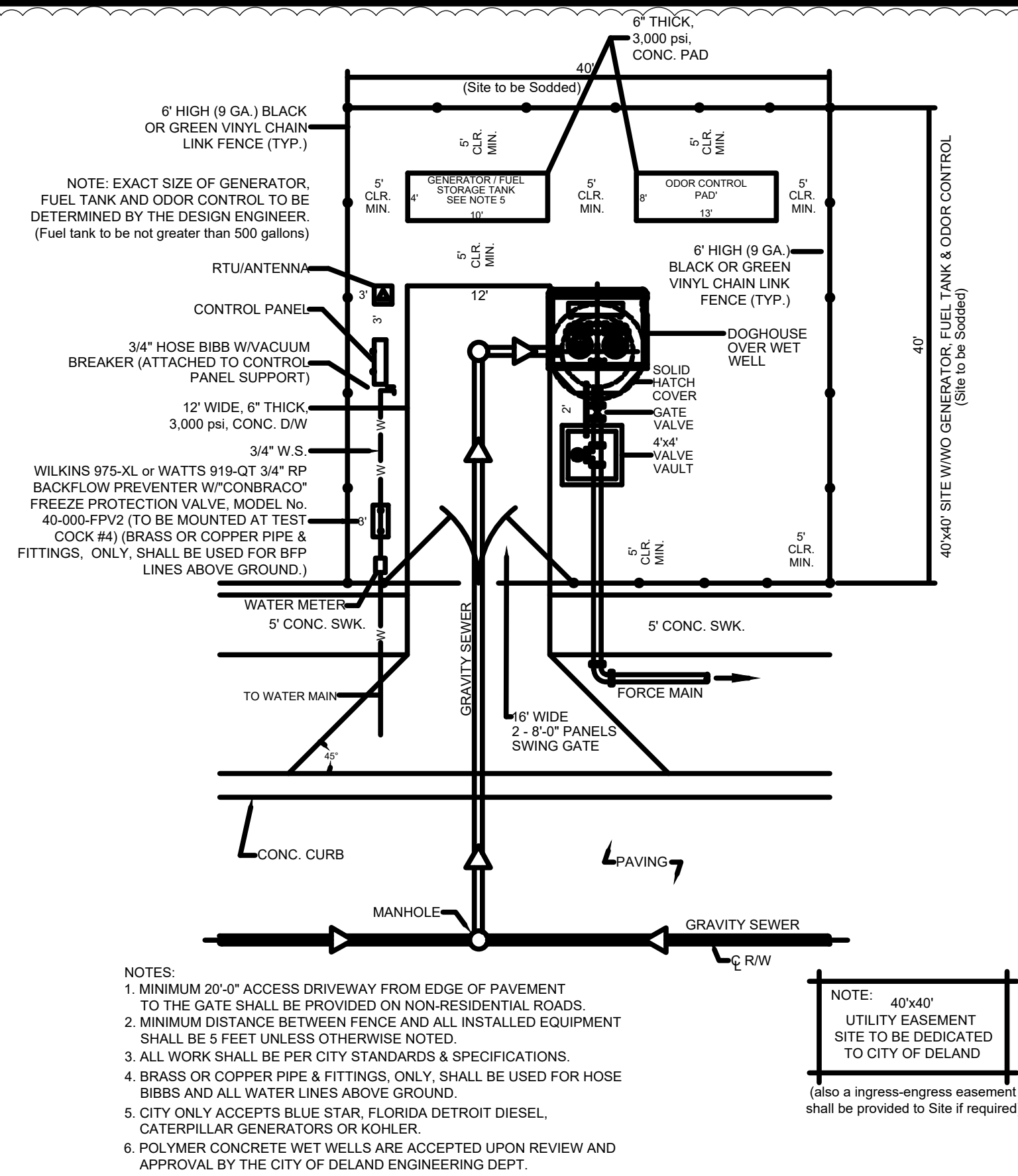
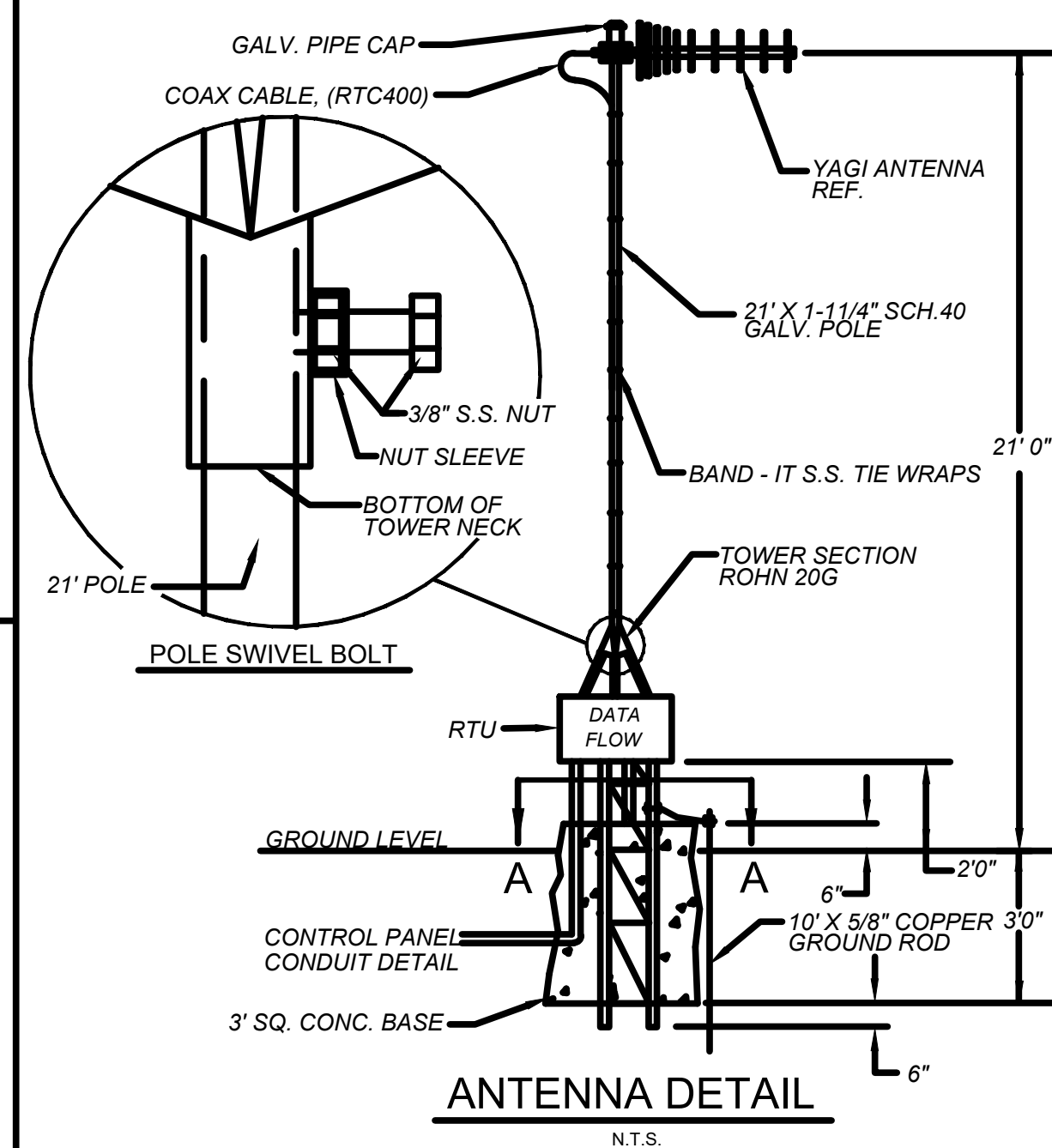
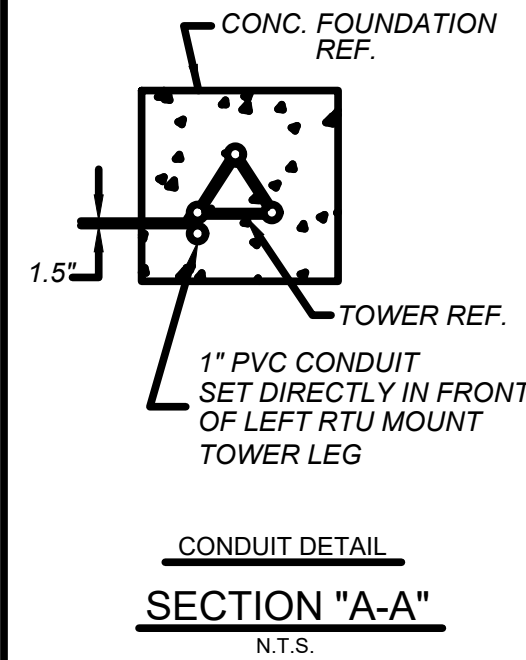
MOTORS:

THE PUMP MOTORS SHALL BE VERTICAL, SOLID SHAFT, FLANGE-PA-BASE, SQUIRREL-CAGE INDUCTION TYPE, CAPABLE FOR 3 PHASE, 60 CYCLES, 480 VOLTS 3 ELECTRIC CURRENT. THEY SHALL HAVE CLASS F INSULATION. INSULATION TEMPERATURE SHALL, HOWEVER, BE LIMITED TO CLASS B. THE MOTORS SHALL HAVE NORMAL STARTING TORQUE AND LOW-STARTING CURRENT, AS SPECIFIED BY NEWMAN. THE MOTORS SHALL BE CAPABLE OF WITHSTANDING THE FULL LOAD CURRENT OF THE PUMP WITHOUT CIRCULATION BY INTEGRAL FAN. OPENINGS FOR VENTILATION SHALL BE UNIFORMLY SPACED AROUND THE FRAME. LEADS SHALL BE TERMINATED IN CAST CONNECTION BOX AND SHALL BE PROTECTED BY GROUNDING.

THE MOTORS SHALL HAVE 1.15 SERVICE FACTOR. THE SERVICE FACTOR SHALL BE RESERVED TO THE MOTOR MANUFACTURER'S RATING. THE SERVICE FACTOR SHALL BE USED TO DETERMINE THE MOTOR RATING. AT THE DESIGN CONDITIONS, NO LOAD AT ANY HEAD IN THE OPERATING RANGE AS SPECIFIED UNDER OPERATING CONDITIONS.

THE MOTOR SHAFT SHALL NOT BE EXCEEDED, IN RELATION TO THE MOTOR BASE, WITHIN 0.003 IN. PER INCH OF SHAFT LENGTH. THE SHAFT ROUSET SHALL NOT EXCEED 0.03°.

THE MOTORS SHAFT SHALL BE EQUAL OR EXCEED THE DIAMETER SPECIFIED UNDER MAIN PUMPS AND BEARING HOUSINGS. THE MOTOR SHAFT SHALL BE PROVIDED WITH A KEY. THE MOTOR SHALL HAVE A BEARING CAP SHALL BE PROVIDED TO HOLD THE BOTTOM MOTOR BEARING IN A FIXED POSITION. BEARING HOUSINGS SHALL BE PROVIDED WITH FITTING FOR LUBRICATION AS WELL AS PURGING. THE MOTOR SHALL BE PROVIDED WITH A REMOVABLE COVER FOR THE MOTOR OR LOGS, EACH CAPABLE OF SUPPORTING THE ENTIRE WEIGHT OF THE PUMP AND MOTOR.



GENERAL SITE PLAN NOTES:

1. BACKFLOW PREVENTER SHALL BE, WILKINS KA-375-XL, RP or WATTS KA-374-919-QT RP, W/ "CONBRACAO FREEZE PROTECTION VALVE, MODEL NO. 40-000-FPV2, TO BE MOUNTED AT TEST COCK #4.
2. ALL 3/4" HOSE BIBBS SHALL ALSO HAVE A VACUUM BREAKER.
3. LIFT STATION SITE SHALL BE SODDED
4. PRIOR TO ACCEPTANCE OF THIS LIFT STATION, CITY STAFF WILL OBSERVE THAT THIS STATION IS PUMPED DOWN TO THE CITY'S SPECIFIED CUT-OFF LEVEL UNDER THE CONDITIONS OF A FULL DISCHARGE PRESSURE SEWER, BEING PRESSURIZED BY ALL OTHER PUMP STATIONS OPERATING; IF THERE EXISTS A MANIFOLD CONDITION, THE DEVELOPER WILL SUPPLY LABOR AND MATERIALS FOR THIS DEMONSTRATION.
5. DO NOT CONNECT TRANSFORMERS OR OTHER ELECTRICAL DEVICES TO THE DESIGNATED EASEMENT THAT WILL IMPIDE MAINTENANCE ACTIVITIES OF THIS STATION.
6. ORIENTATE THE MAINWAY TOWARD THE STREET SIDE FOR EASY ACCESS BY OPERATING & MAINTENANCE PERSONNEL.
7. PROVIDE ADEQUATE PAVING (CONC. OR ASPHALT) 12' WIDE DRIVE FROM STREET TO PUMP STATION FOR SAFE ACCESS OF EMERGENCY GENERATOR, SEWER CLEANER, AND OTHER MAINTENANCE VEHICLES.
8. FENCE WITH 8' HIGH COMMERCIAL GRADE CYCLOPNE FENCE, USING TWO 8' FOOT GATES. FENCE SHOULD BE SET BACK FROM HIGHWAYS AS NOT TO INTERFERE WITH ANY PANEL DOORS OR HATCH OPENINGS, AND GATE POSITIONED TO ALLOW EASY ACCESS TO WET WELL. (BLACK OR GREEN VINYL COATED), (REFER TO SCHEDULE).
9. A 4'0" x 4'0" TRACT SHALL BE DEDICATED TO THE CITY OF DELAND FOR THE LIFT STATION SITE.
10. PROVIDE "DURO-LAST" STAINLESS STEEL, BASE PLATE ON LIFT STATION.
11. BRASS OR COPPER PIPE & FITTINGS, ONLY, SHALL BE USED FOR BFP & HOSE BIBBS AND LINES ABOVE GROUND.
12. ALL SEWER AIR RELEASE VALVES SHALL BE 2" A.R.I. MODEL D-025TP02.
13. MIN. 2"x2" AROUND AND 6" CLEARANCE ABOVE METER

CONTROL:

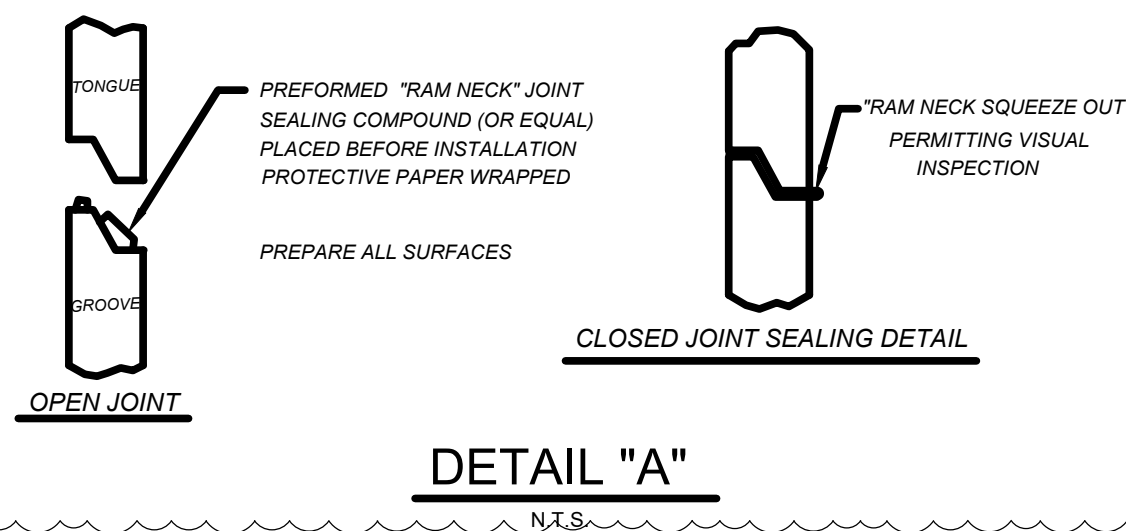
THE CONTROL EQUIPMENT SHALL BE MOUNTED IN A NEMA TYPE 1 STEEL ENCLOSURE WITH A REMOVABLE ACCESS COVER. THE CIRCUIT BREAKERS, STARTER RESET BUTTONS, AND THE CONTROL EQUIPMENT SHALL BE OPERABLE WITHOUT REMOVING THE ACCESS COVER. FOR DEADFRONT OPERATION.

A GFCI TYPE CONVENTIONAL OUTLET SHALL BE PROVIDED ON THE SIDE OF THE CABINET FOR OPERATION OF 120 VOLT AC DEVICES. THERMAL MAGNETIC AIR CIRCUIT BREAKERS SHALL BE PROVIDED FOR BRAN DISCONNECT, OVERCURRENT AND SHORT CIRCUIT PROTECTION OF ALL MOTOR CONTROL AND AUXILIARY CIRCUITS.

MAGNETIC ACROSS-THE LINE STARTERS WITH UNDER-VOLTAGE RELEASE AND OVERLOAD PROTECTION FOR EACH MOTOR SHALL BE PROVIDED. EACH MOTOR SHALL BE GIVEN POSITIVE PROTECTION. EACH SINGLE-PHASE INDUCTION MOTOR SHALL BE EQUIPPED WITH AN OVER-CURRENT PROTECTION DEVICE IN ADDITION TO THE BRANCH CIRCUIT BREAKER. THERE SHALL BE IMPEDANCE PROTECTED. ALL SWITCHES SHALL BE LABELED AND A CODED WIRING DIAGRAM SHALL BE PROVIDED.

TO CONTROL THE OPERATION OF THE PUMPS WITH VARIATIONS OF LIQUID LEVEL IN THE WET WELL, A MINIMUM OF FOUR (4) DISPLACEMENT SWITCHES SHALL BE PROVIDED. A 30° CORD SHALL BE PROVIDED WITH EACH SWITCH. THE CORD SHALL HAVE A CORROSION-RESISTANT JACKET AND SHALL BE MULTISTRANDED IN ORDER TO PREVENT FRACTURE. OVER AN AUTOMATIC ALTERNATOR WITH MANUAL SWITCH SHALL BE PROVIDED TO CHANGE THE SEQUENCE OF OPERATION OF THE PUMPS EVERY EIGHT HOURS. ALTERNATING THE PUMPS AT LESS THAN EIGHT HOUR INTERVALS WILL NOT BE ACCEPTABLE. PROVISIONS SHALL ALSO BE MADE FOR THE PUMPS TO OPERATE IN SEQUENCE TO PREVENT OVERFLOW IN THE WET WELL. CONTINUE TO RISE ABOVE THE STARTING LEVEL FOR THE LAG PUMP.

WET WELL DIA.	DIM "A"	DIM "B"	DIM "C"	DIM "D"	DIM "E"	DIM "F"	DIM "G"	DIM "H"	DIM "J"	DIM "K"	DIM "L"
6'-0"	2"	1'-1 13/16"	3'-4"	6'-8"	2'-1 3/8"	2'-5 7/8"	1'-8"	3'-10"	3'-5 1/2"	10"	1'-8 7/8"



Note:
Air release valves shall be provided at
all high points on force main.

Wet Well (Anti-Floation)
Displacement = XX,XXX lbs. Up
Structure = XX,XXX lbs. Down

Valve Vault (Anti-Floation)
Displacement = X,XXX lbs. Up
Structure = X,XXX lbs. Down

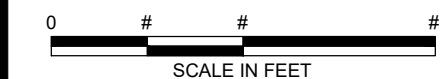
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REVISED 5/31/07
REVISED 8/6/08
REVISED 10/12/09
REVISED 4/8/10
REVISED 8/1/13
REVISED 9/2/14
REVISED 5/15/17
REVISED 7/24/18
REVISED 11/05/21
SHEET 1 OF 3

LEVELUP
CONSULTING, LLC



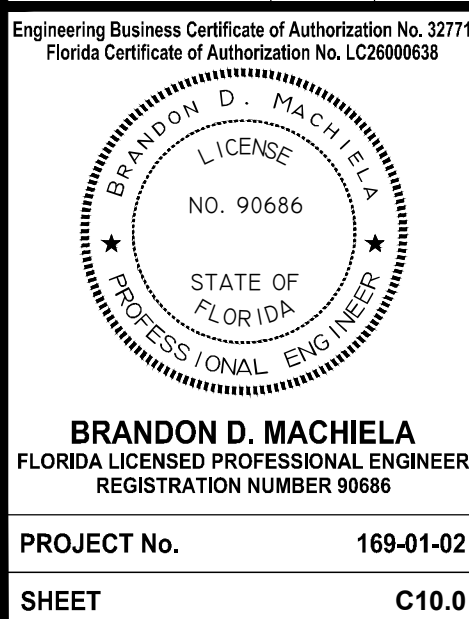
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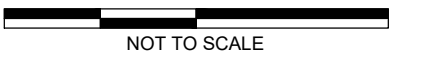
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YARDLY

CLIENT: TM BTR OF FLORIDA, LLC

UTILITY DETAILS

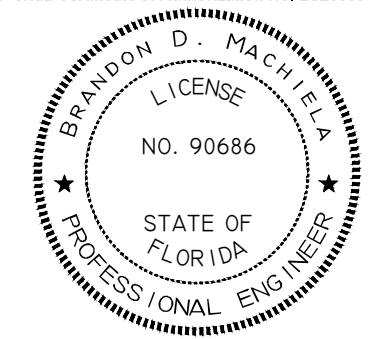




	12/22/2022	REVISED PER CITY OF DELAND TRC COMMENTS
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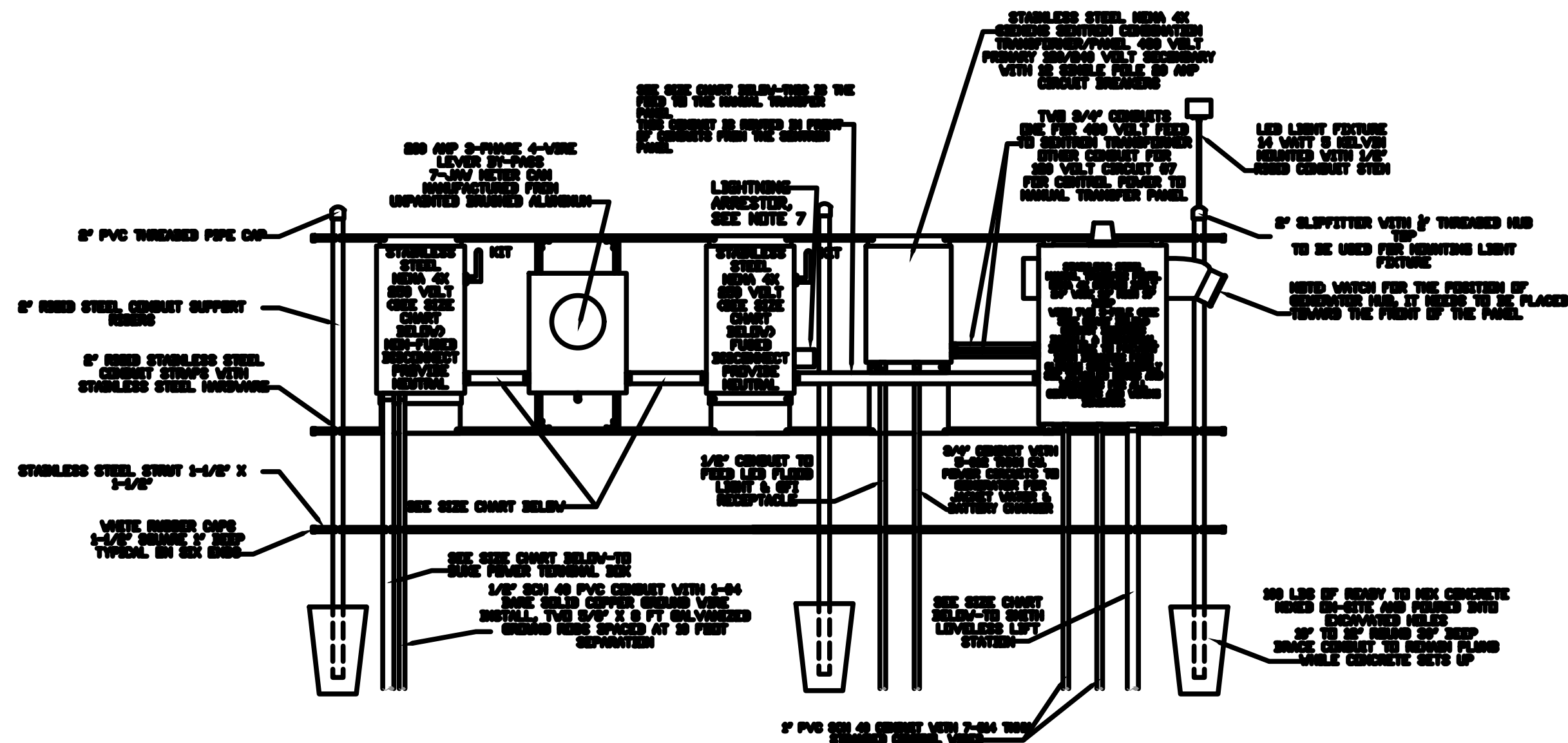
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Engineering Business Certificate of Authorization No. 32771
Florida Certificate of Authorization No. LC26000638



BRANDON D. MACHIELA
FLORIDA LICENSED PROFESSIONAL ENGINEER
REGISTRATION NUMBER 90686

PROJECT No.	169-01-02
SHEET	C10.3



6" PVC THICKENED PIPE CAP
 110' CENTER TO CENTER
 STAINLESS STEEL STRIP 1-1/2" X 1-1/2"
 CUSTOM MADE ALUMINUM 1/4" PLATE
 30"x24" WELD IN STRIP WITH STAINLESS STEEL 1/2" WIRETIE
 1/2" X 1/2" X 1/2" WELD TO STRIP
 31" CENTER TO CENTER
 6" REINFORCING STEEL
 CONCRETE STRIPS WITH STAINLESS STEEL THIMBLES
 20" CENTER TO CENTER
 CUSTOM MADE ALUMINUM 1/4" PLATE
 30"x24" WELD IN STRIP WITH STAINLESS STEEL 1/2" WIRETIE
 1/2" X 1/2" X 1/2" WELD TO STRIP
 120' END TO END
 STAINLESS STEEL STRIP 1-1/2" X 1-1/2"
 30 LBS OF WEIGHT TO HEL CONCRETE
 STRIP BE SET IN PLACED CONCRETE
 1/2" X 1/2" X 1/2" WELD TO STRIP
 30"x24" WELD IN STRIP WITH STAINLESS STEEL 1/2" WIRETIE
 1/2" X 1/2" X 1/2" WELD TO STRIP

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MAIN PUMP MOTOR SIZE		TOTAL STATION FULL LOAD AMPS		
RATED HP EACH	208 VOLT	230 VOLT	460 VOLT	
1	17.6	15.3	7.6	
1-1/2	21.8	18.9	9.5	
2	25.9	22.5	11.3	
3	33.1	28.8	14.5	
5	47.7	41.4	20.7	
7-1/2	65.3	56.7	28.4	
10	80.8	70.2	35.1	
15	117.0	101.7	50.9	
20	148.1	128.7	64.4	
25	190.44	160.2	80.1	
30	215.3	187.2	93.6	
40	---	---	120.6	
50	---	---	150.0	

MAIN PUMP MOTOR SIZE		TOTAL STATION FULL LOAD AMPS	
RATED HP EACH	208 VOLT	230 VOLT	460 VOLT
1	27.3	23.7	11.9
1-1/2	33.3	28.9	14.5
2	39.3	34.1	17.1
3	49.6	43.2	21.6
5	70.6	61.4	30.7
7-1/2	96.1	83.5	41.8
10	118.5	103.0	51.5
15	170.9	148.5	74.3
20	215.7	187.5	93.8
25	---	---	116.5
30	---	---	136.0
40	---	---	175.0
50	---	---	217.3

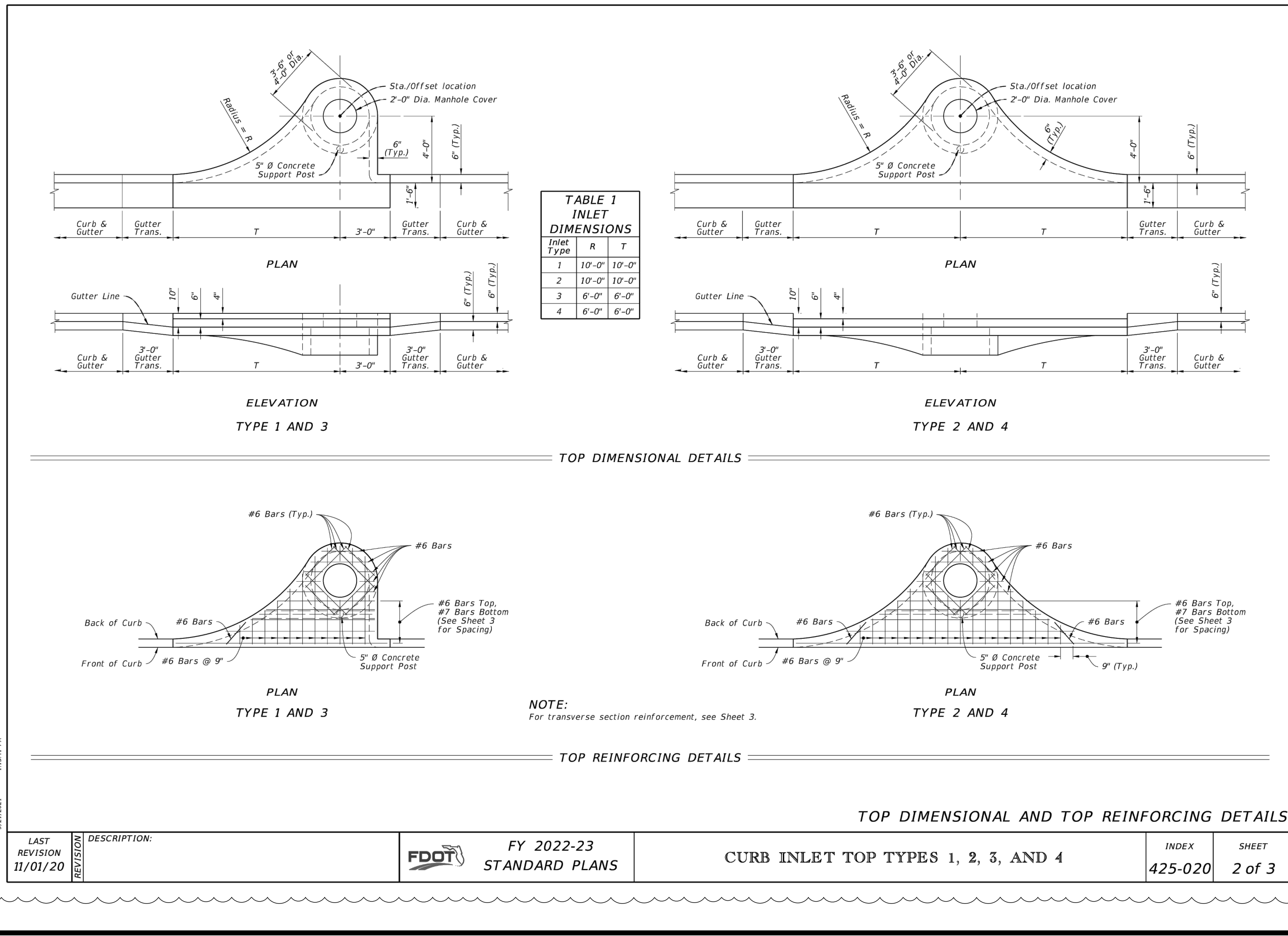
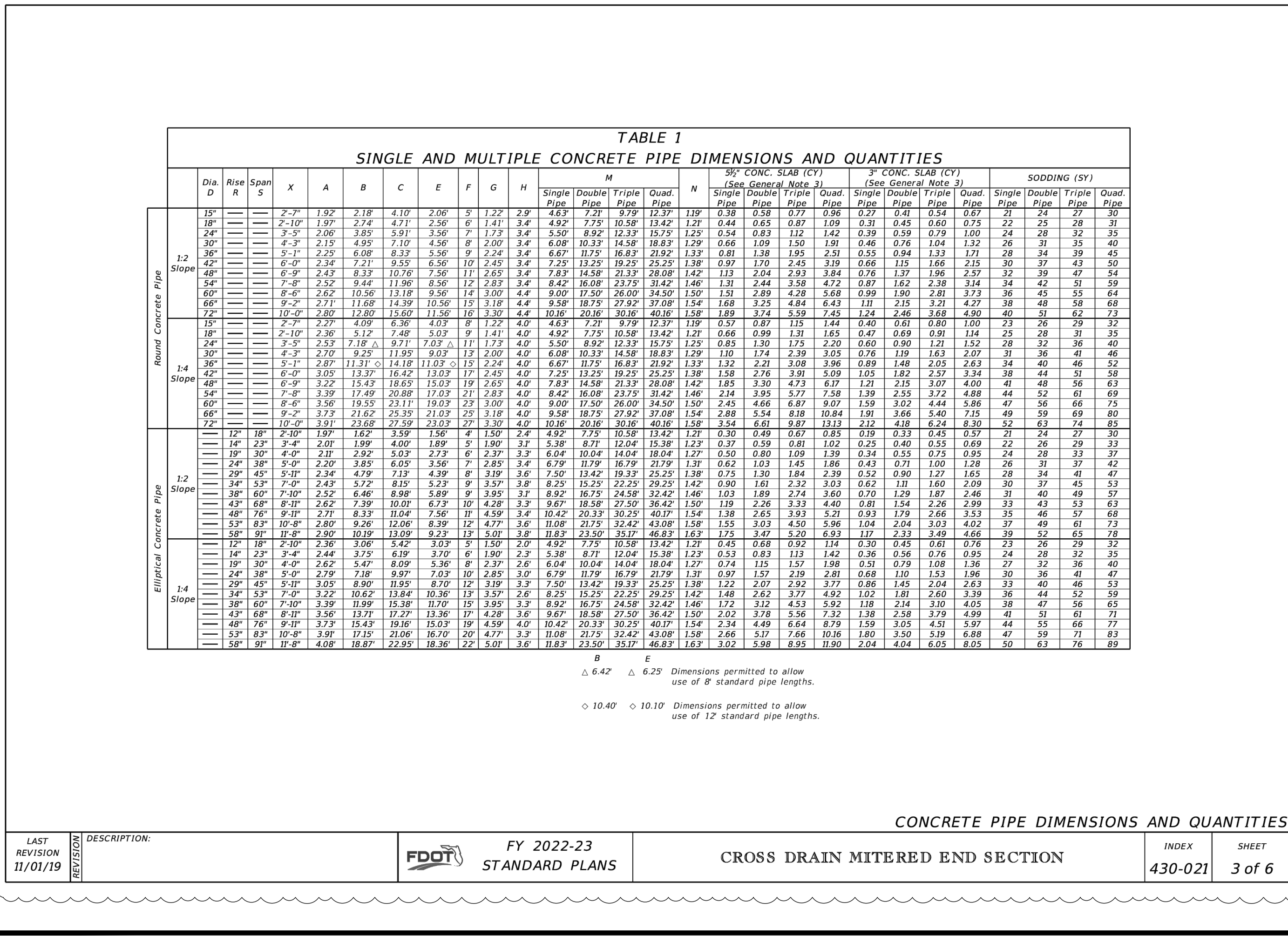
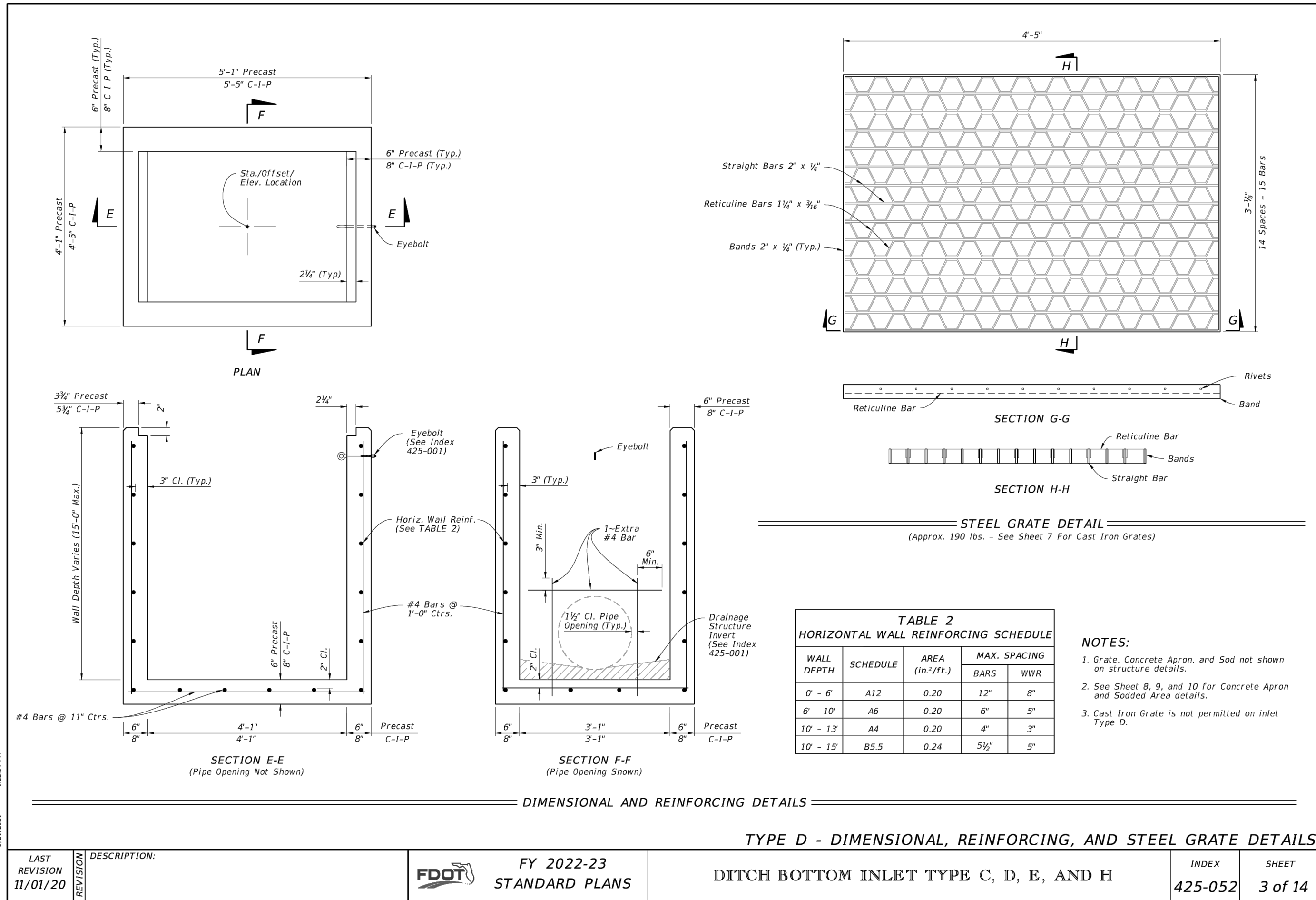
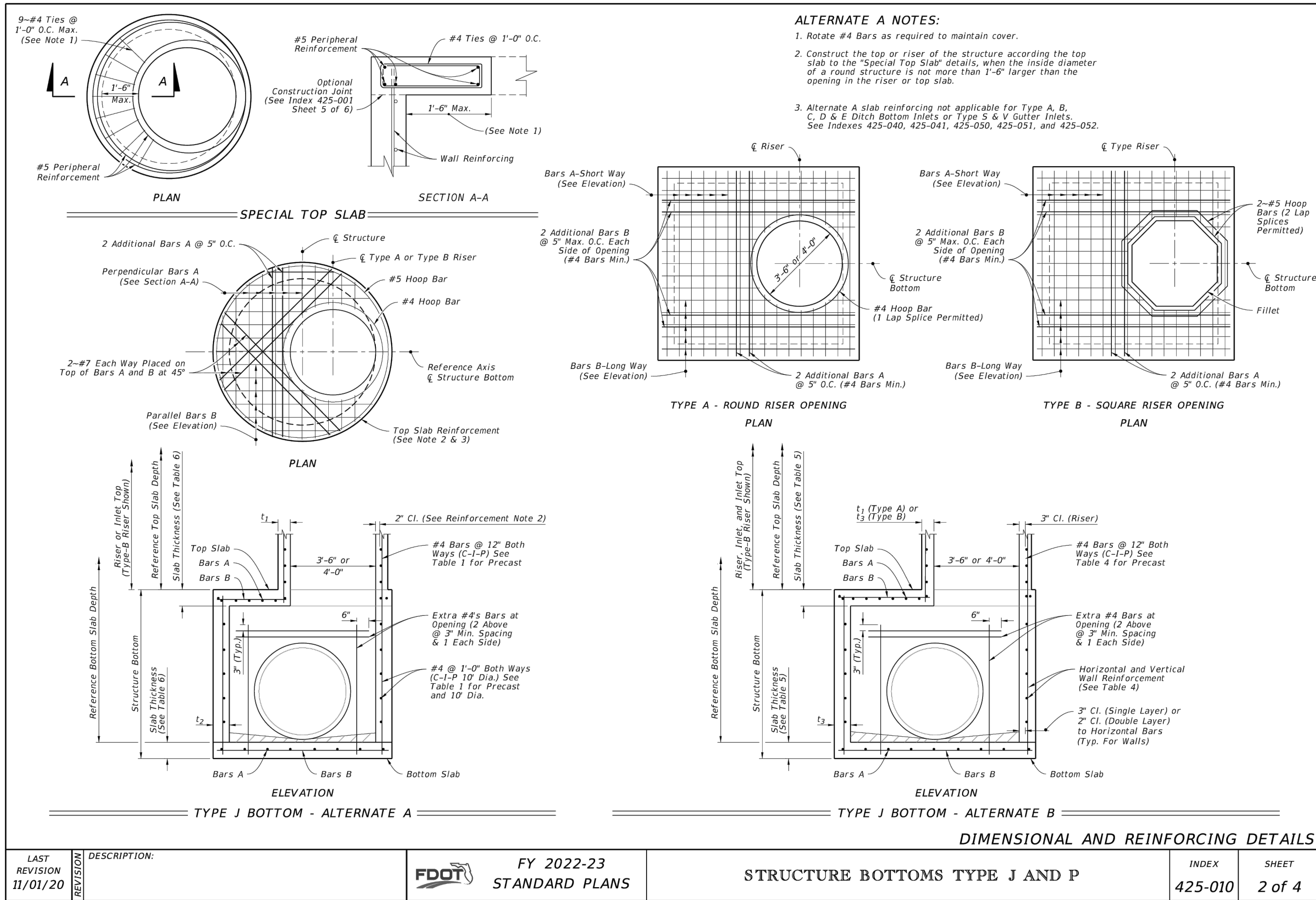
Index No.
30800
REVISED 11/07/22
SHEET 3 OF 3

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CONTROL GENERATOR RECEPTACLE PANEL

1. ENCLOSURE - NEMA 4X STAINLESS, 304 GRADE, 14 GAUGE, GASKETED, #4 BRUSHED FINISH, UL1 AND CSA APPROVED, HASP AND STAPLE FOR PADLOCKING, INSIDE PRINT POCKET, STAINLESS STEEL HINGE, MIN. SIZE 24" x 24", 8" UP TO 15 H.P.
2. MAIN BREAKER - SQUARE D HEAVY DUTY SIZED PROPERLY FOR FULL LOAD OF STATION PLUS 25%.
3. OVERCUT BREAKER - SQUARE D HEAVY DUTY SIZED PROPERLY FOR FULL LOAD OF STATION PLUS 25%.
4. MECH. INTERLOCK - ALL ALUMINUM AND STAINLESS STEEL W/ POSITIVE MEANS OF LOCKING OFF BREAKER NOT IN USE. THE BREAKERS WILL PROTRUDE THROUGH INNER DOOR.
5. RECEPTACLE - RUSSELL STOLL 15 AMP, 250V, 3P/4P (230 VOLT ONLY), MELTRIC PART #37-98047 (480 VOLT ONLY)
6. ANGLE ADAPTER - RUSSELL STOLL JA4B-10, 20 DEG. ADAPTER
7. LIGHTNING ARRESTOR - HEAVY DUTY, SQUARE D PIN D/SN A3543650, OR INTERMATIC AG503C 600V.
8. PHASE MONITOR - DIVERSIFIED PIN SLA-230-ASA, 8 PIN WITH MIN. 0 AND N.C. CONTACTS WIRE TO TERMINAL FOR VOLT MONITOR.
9. HIGH WATER ALARM - RED, LEYAN KIRK EXTERNAL, SCREWS
10. HWA RELAY - SQUARE D OR OMRON, 8 PIN DOUBLE POLE, DOUBLE THROWN WIRED TO RTU TERMINAL.
11. ALARM HORN - RED, WHEELCOX PIN 311-15 MOUNTED TO RED WEATHER PROOF CAST BU ON EXTERIOR OF ENCLOSURE.
12. ALARM W/ALY - SQUARE D OR OMRON, 8 PIN DOUBLE POLE, DOUBLE THROWN WIRED TO RTU TERMINAL.
13. ALARM RESET/SIL - SQUARE D, WEATHER PROOF MOUNTED ON EXTERIOR OF ENCLOSURE.
14. ENCL. BACKPLATE - ALUMINUM, 12 GAUGE
15. TERMINAL STRIP - BUCHANAN PN 0625
16. GROUND LUG - BUCHANAN PN 824
17. NEUTRAL LUG - BUCHANAN PN 824
18. MAIN LOAD LUG - SQUARE D PN U3
19. LABEL ALL BREAKERS AND SWITCHES TO BE IDENTIFIED BY PERMANENTLY ATTACHED LABEL TO PANEL DOOR INTERIOR
20. MOUNTING SCREWS - STAINLESS STEEL 304
21. SCHEMATIC DWG - PROTECTED BY PLASTIC COATING AND ATTACHED TO PANEL DOOR INTERIOR.
22. PERMANENT STATION LOG - CITY OF DELAND APPROVAL
23. R.T.U. (DATA FLOW MELBOURNE FLA. (R.T.U. 2040) OR EQUAL TO BE INSTALLED BY CITY-DEVELOPER TO BEAR ALL COSTS
24. PROVIDE SPARE PARTS - SEE SPARE PARTS LIST
25. PAINT TO BE SELECTED INSIDE AND OUT WITH MIN. 24 MILS OF COULTRAN EPOXY
26. EQUIVALENT PRODUCTS CAN ONLY BE APPROVED UPON RECEIPT OF WRITTEN AUTHORIZATION FROM THE CITY OF DELAND.

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LVJUP

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TAMPA, FLORIDA 33602
OFFICE: 813-375-0616
WWW.LEVELUPFLORIDA.COM

YARDLY DELAND CROSSINGS

CLIENT: TM BTR OF FLORIDA, LLC

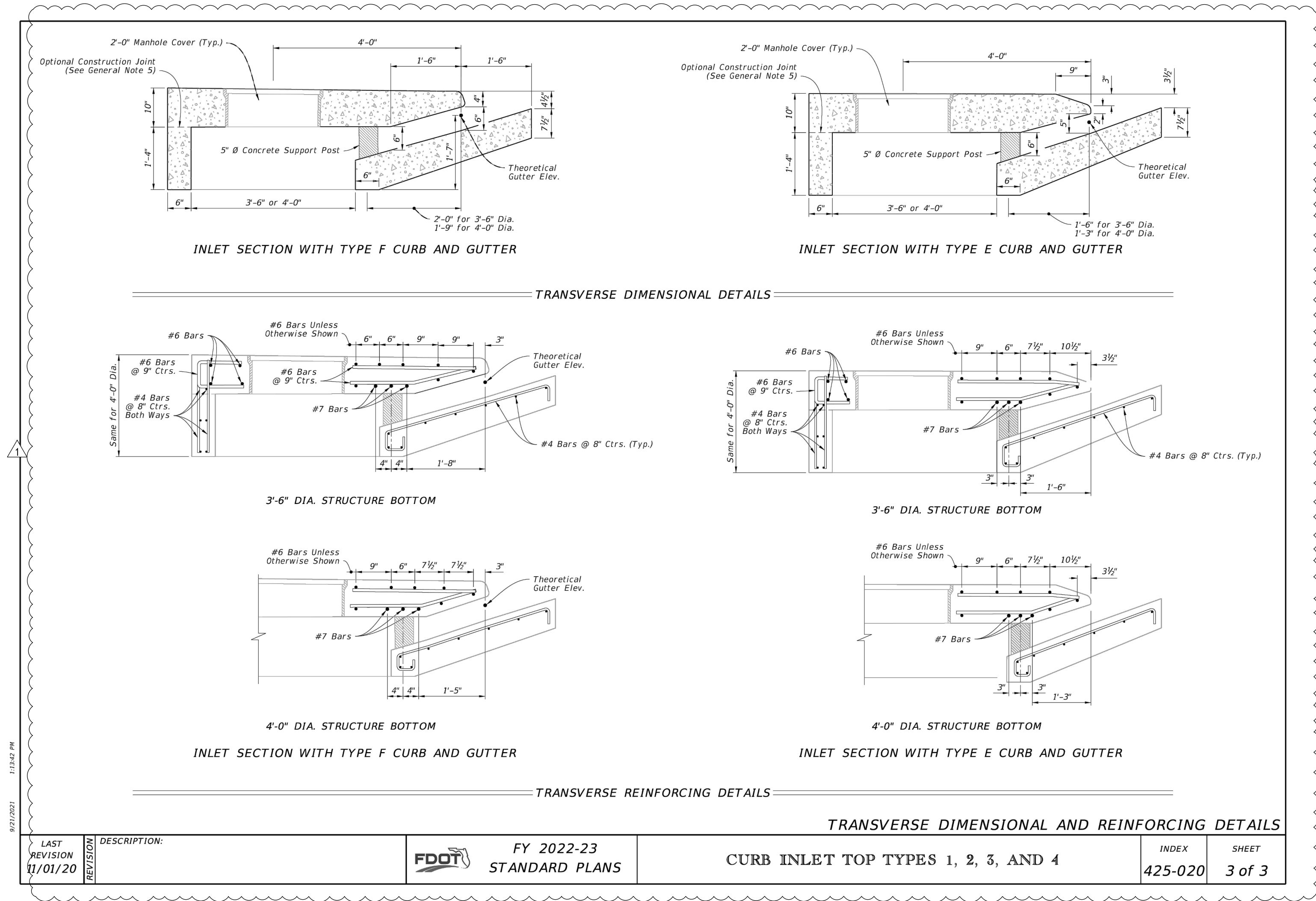
DRAINAGE DETAILS

BRANDON D. MACHIELA

FLORIDA LICENSED PROFESSIONAL ENGINEER
REGISTRATION NUMBER 90686

PROJECT No. 169-01-02 **SHEET** C11.0

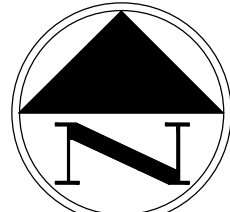
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CONSTRUCTION PLAN REVISIONS

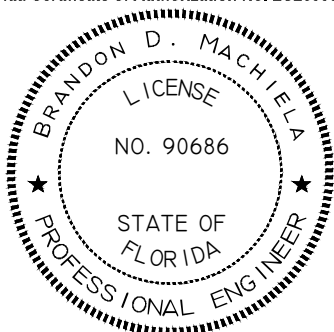
12/22/2022 REVISED PER CITY OF DELAND TRC COMMENTS

YARDLY
DELAND CROSSINGS

CLIENT: TM BTR OF FLORIDA, LLC

DRAINAGE DETAILS

Engineering Business Certificate of Authorization No. 32771
Florida Certificate of Authorization No. LC26060638

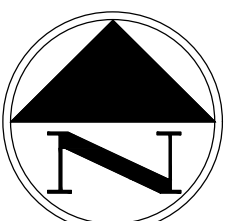


BRANDON D. MACHIELA
FLORIDA LICENSED PROFESSIONAL ENGINEER
REGISTRATION NUMBER 90686

PROJECT No. 169-01-02
SHEET C11.1



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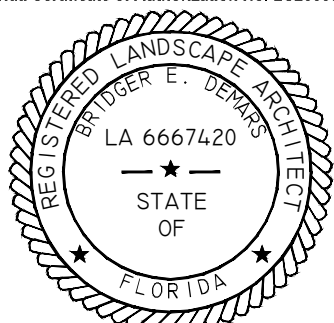
CONSTRUCTION PLAN REVISIONS

YARDLY DELAND CROSSINGS

CLIENT: TM BTR OF FLORIDA, LLC

TREE REMOVAL REFERENCE PLAN

Engineering Business Certificate of Authorization No. 32771
Florida Certificate of Authorization No. LC2909636



BRIDGER E. DEMARS
REGISTERED LANDSCAPE ARCHITECT
REGISTRATION NUMBER 6667420

PROJECT No. 169-01-02L

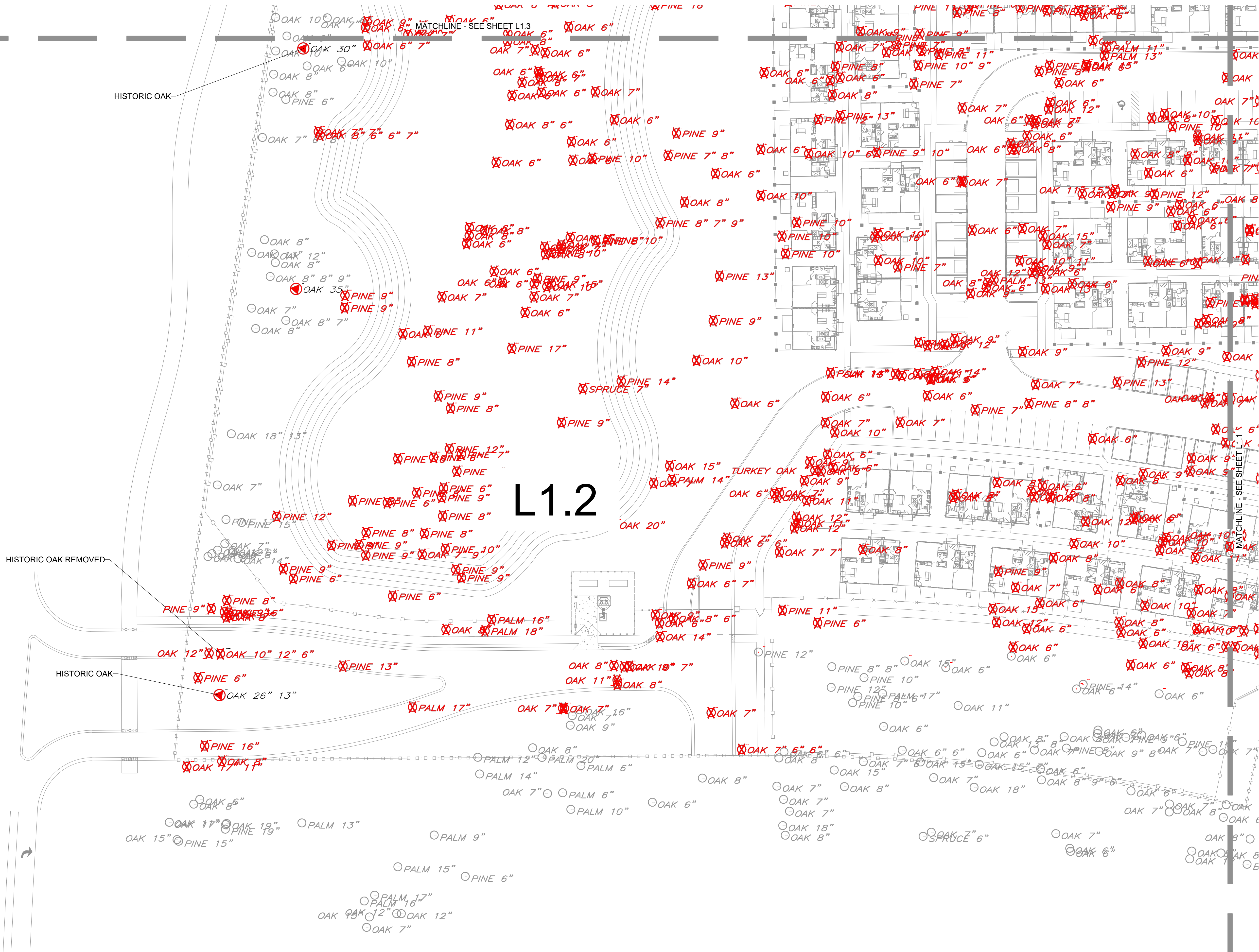
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CONSTRUCTION PLAN REVISIONS

TREE REMOVAL ENLARGEMENT PLAN

SHEET L1.1

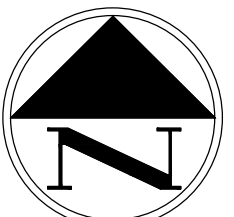
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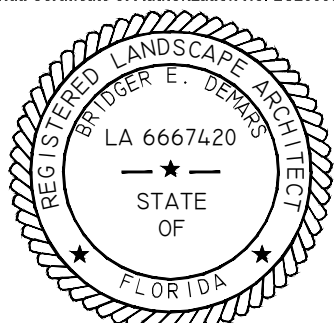
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CONSTRUCTION PLAN REVISIONS

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DELAND CROSSINGS

CLIENT: TM BTR OF FLORIDA, LLC
TREE REMOVAL ENLARGEMENT PLAN

Engineering Business Certificate of Authorization No. 32771
Florida Certificate of Authorization No. LC26060636

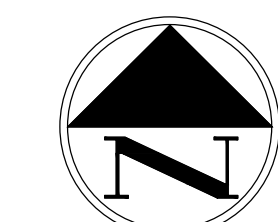


BRIDGER E. DEMARS
REGISTERED LANDSCAPE ARCHITECT
REGISTRATION NUMBER 6667420

PROJECT No. 160-01-02L

SHEET L1.2

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A scale bar labeled "SCALE IN FEET" with markings at 0, 50, 100, and 200 feet.

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YARDLY

CLIENT: TMBTR OF FLORIDA, LLC

TREE REMOVAL ENLARGEMENT PLAN

Engineering Business Certificate of Authorization No. 32771
Florida Certificate of Authorization No. JC26000638

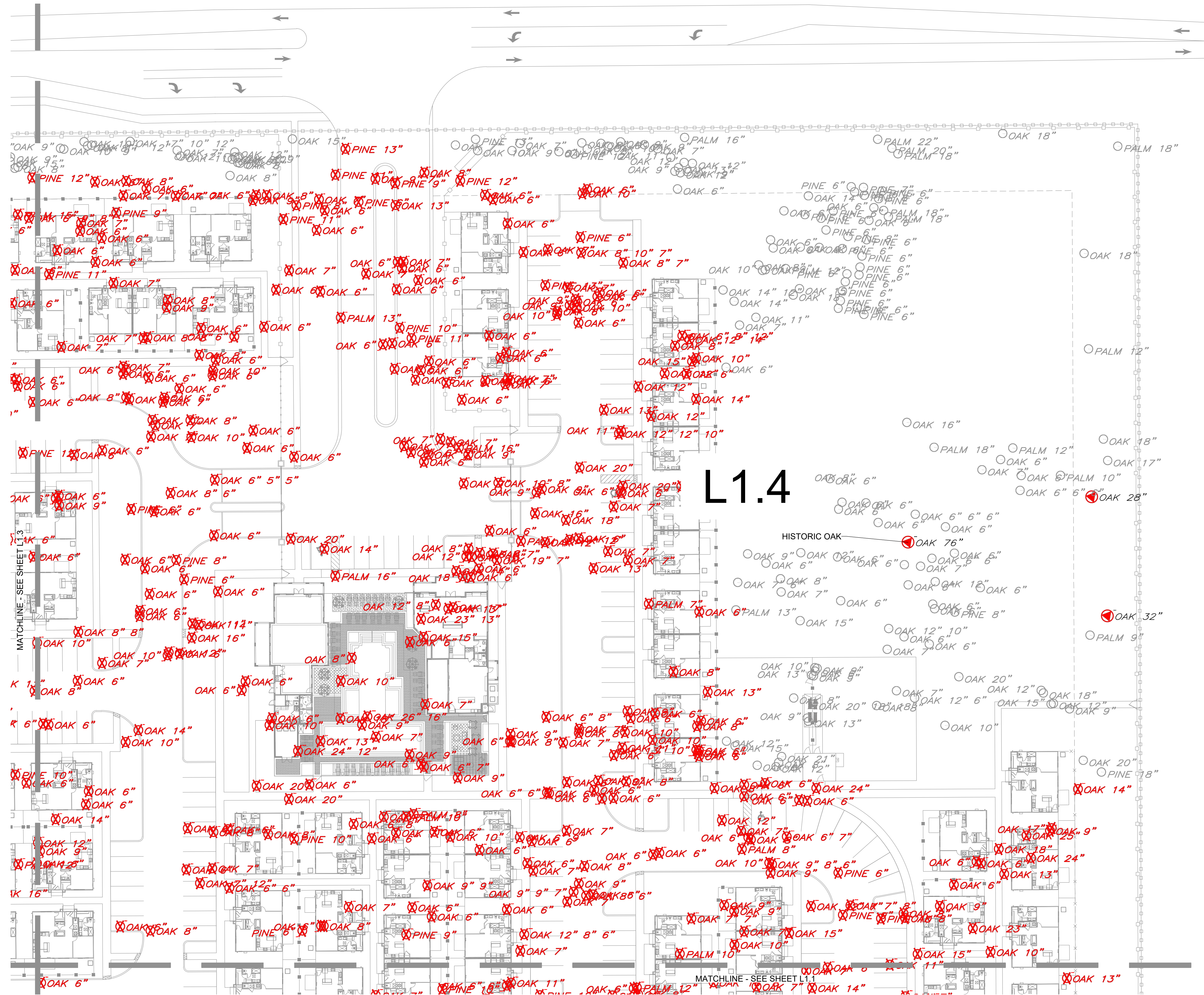


BRIDGER E. DEMARS
REGISTERED LANDSCAPE ARCHITECT
REGISTRATION NUMBER 6667420

PROJECT No.	169-01-02L
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SHEET	L1.3
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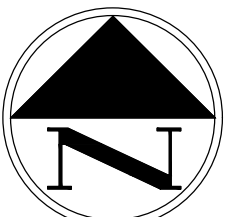


L1.4

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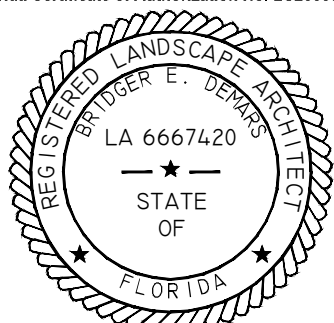
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CONSTRUCTION PLAN REVISIONS

YARDLY
DELAND CROSSINGS

CLIENT: TM BTR OF FLORIDA, LLC
TREE REMOVAL ENLARGEMENT PLAN

Engineering Business Certificate of Authorization No. 32771
Florida Certificate of Authorization No. LC28080638



BRIDGER E. DEMARS
REGISTERED LANDSCAPE ARCHITECT
REGISTRATION NUMBER 6667420

PROJECT No. 158-01-02L

SHEET L1.4

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Species			Size	Tree Condition Information	
Tree ID #	Scientific Name	Common Name	DHB (In.)		Recommendation
5321	Quercus lauriflora	Laurel Oak	6		
5322	Quercus lauriflora	Laurel Oak	9		
5323	Quercus lauriflora	Laurel Oak	6		
5324	Quercus lauriflora	Laurel Oak	6		
5325	Quercus lauriflora	Laurel Oak	6		
5326	Quercus lauriflora	Laurel Oak	6		
5327	Quercus lauriflora	Laurel Oak	6		
5328	Sabal Palmetto	Cabbage Palm	22		
5329	Sabal Palmetto	Cabbage Palm	20		
5330	Sabal Palmetto	Cabbage Palm	18		
5337	Quercus lauriflora	Laurel Oak	14		
5338	Sabal Palmetto	Cabbage Palm	18		
5339	Sabal Palmetto	Cabbage Palm	18		
5340	Quercus lauriflora	Laurel Oak	15		
5341	Sabal Palmetto	Cabbage Palm	18		
5342	Sabal Palmetto	Cabbage Palm	18		
5343	Sabal Palmetto	Cabbage Palm	18		
5344	Quercus lauriflora	Laurel Oak	14		
5345	Quercus lauriflora	Laurel Oak	12		
5346	Quercus lauriflora	Laurel Oak	12		
5347	Quercus lauriflora	Laurel Oak	12		
5348	Quercus lauriflora	Laurel Oak	6		
5349	Quercus lauriflora	Laurel Oak	10		
5350	Quercus lauriflora	Laurel Oak	15		
5351	Quercus lauriflora	Laurel Oak	26	Codominant at grade with poor branching structure; Otherwise healthy	
5352	Quercus lauriflora	Laurel Oak	26	Decayed limbs and leader; Conk growth on lower trunk; Otherwise healthy	
5353	Quercus lauriflora	Laurel Oak	8		
5354	Quercus lauriflora	Laurel Oak	6		
5355	Quercus lauriflora	Laurel Oak	26	Codominant at grade with dead leader; Decay in trunk wound; Poor branching	Retain
5356	Quercus lauriflora	Laurel Oak	14		
5357	Quercus lauriflora	Laurel Oak	7		
5358	Quercus lauriflora	Laurel Oak	11		
5359	Quercus lauriflora	Laurel Oak	10		
5360	Quercus lauriflora	Laurel Oak	9		
5361	Sabal Palmetto	Cabbage Palm	12		
5362	Quercus lauriflora	Laurel Oak	6		
5363	Quercus lauriflora	Laurel Oak	18		
5364	Sabal Palmetto	Cabbage Palm	18		
5365	Quercus lauriflora	Laurel Oak	16		
5366	Quercus lauriflora	Laurel Oak	6		
5367	Quercus lauriflora	Laurel Oak	7		
5368	Sabal Palmetto	Cabbage Palm	12		
5369	Quercus lauriflora	Laurel Oak	6		
5370	Quercus virginiana	Live Oak	28	Poor branching structure; Otherwise healthy	Healthy
5371	Quercus lauriflora	Laurel Oak	17		
5372	Quercus lauriflora	Laurel Oak	18		
5373	Sabal Palmetto	Cabbage Palm	12		
5374	Sabal Palmetto	Cabbage Palm	10		
5375	Quercus lauriflora	Laurel Oak	18		
5376	Quercus virginiana	Live Oak	32	Small decay at grade; Otherwise healthy	Healthy
5377	Sabal Palmetto	Cabbage Palm	9		
5378	Quercus lauriflora	Laurel Oak	6		
5379	Quercus lauriflora	Laurel Oak	12		
5381	Quercus lauriflora	Laurel Oak	6		
5382	Quercus lauriflora	Laurel Oak	6		
5383	Quercus lauriflora	Laurel Oak	6		
5384	Quercus lauriflora	Laurel Oak	7		
5385	Quercus lauriflora	Laurel Oak	6		
5386	Quercus lauriflora	Laurel Oak	6		
5387	Quercus lauriflora	Laurel Oak	12		
5388	Quercus virginiana	Live Oak	76		
5389	Quercus lauriflora	Laurel Oak	6		
5390	Quercus lauriflora	Laurel Oak	18		
5391	Quercus lauriflora	Laurel Oak	6		
5392	Quercus lauriflora	Laurel Oak	6		
5393	Quercus lauriflora	Laurel Oak	6		
5394	Quercus lauriflora	Laurel Oak	6		
5395	Quercus lauriflora	Laurel Oak	6		
5396	Quercus lauriflora	Laurel Oak	6		
5397	Quercus lauriflora	Laurel Oak	8		
5398	Quercus lauriflora	Laurel Oak	8		
5399	Quercus lauriflora	Laurel Oak	6		
5400	Quercus lauriflora	Laurel Oak	9		
5401	Quercus lauriflora	Laurel Oak	12		
5402	Quercus lauriflora	Laurel Oak	7		
5403	Quercus lauriflora	Laurel Oak	13		
5404	Sabal Palmetto	Cabbage Palm	13		
5405	Quercus lauriflora	Laurel Oak	15		
5406	Quercus lauriflora	Laurel Oak	6		
5407	Sabal Palmetto	Cabbage Palm	7		
5408	Quercus lauriflora	Laurel Oak	6		
5409	Quercus lauriflora	Laurel Oak	8		
5412	Quercus lauriflora	Laurel Oak	20	Decay along limbs; Otherwise healthy	Healthy
5413	Quercus lauriflora	Laurel Oak	6		
5414	Quercus lauriflora	Laurel Oak	6		
5415	Quercus lauriflora	Laurel Oak	7		
5416	Quercus lauriflora	Laurel Oak	20	dominant at grade with broken leader; Signs of decay in crown; Otherwise Heal	Healthy
5417	Quercus lauriflora	Laurel Oak	34	Decay along broken limbs and trunk; 1/2 of tree mass is dead; Fungus along failing limbs in upper canopy	Remove
5418	Quercus lauriflora	Laurel Oak	11		
5419	Quercus lauriflora	Laurel Oak	9		
5420	Quercus lauriflora	Laurel Oak	9		

	Trees to be Retained.
	Deteriorated Specimen Trees to be replaced reduced replacement.

Species			Size	Tree Condition Information		Recommendation
Tree ID #	Scientific Name	Common Name	DHB (In.)			
5421	Quercus lauriflora	Laurel Oak	16			
5422	Sabal Palmetto	Cabbage Palm	9			
5423	Quecus lauriflora	Laurel Oak	12			
5424	Quecus lauriflora	Laurel Oak	18			
5425	Quecus lauriflora	Laurel Oak	12			
5426	Quecus lauriflora	Laurel Oak	6			
5427	Quecus lauriflora	Laurel Oak	13			
5428	Quecus lauriflora	Laurel Oak	7			
5429	Quecus lauriflora	Laurel Oak	7			
5430	Quecus lauriflora	Laurel Oak	19			
5431	Quecus lauriflora	Laurel Oak	12			
5432	Quecus lauriflora	Laurel Oak	14			
5433	Quecus lauriflora	Laurel Oak	18			
5434	Quecus lauriflora	Laurel Oak	17			
5435	Quecus lauriflora	Laurel Oak	13			
5436	Quecus lauriflora	Laurel Oak	12			
5437	Quercus lauriflora	Laurel Oak	23	Codominant 1.5' above grade; Otherwise healthy		Healthy
5438	Quercus lauriflora	Laurel Oak	15			
5439	Quecus lauriflora	Laurel Oak	9			
5440	Quecus lauriflora	Laurel Oak	6			
5441	Quecus lauriflora	Laurel Oak	13			
5442	Quecus lauriflora	Laurel Oak	9			
5443	Quecus lauriflora	Laurel Oak	6			
5444	Quecus lauriflora	Laurel Oak	8			
5445	Quecus lauriflora	Laurel Oak	9			
5446	Quecus lauriflora	Laurel Oak	6			
5447	Quecus lauriflora	Laurel Oak	7			
5448	Quecus lauriflora	Laurel Oak	8			
5449	Quecus lauriflora	Laurel Oak	9			
5450	Quecus lauriflora	Laurel Oak	6			
5451	Quecus lauriflora	Laurel Oak	6			
5452	Quecus lauriflora	Laurel Oak	6			
5453	Quecus lauriflora	Laurel Oak	6			
5454	Quecus lauriflora	Laurel Oak	8			
5455	Quecus lauriflora	Laurel Oak	11			
5456	Quecus lauriflora	Laurel Oak	10			
5457	Quecus lauriflora	Laurel Oak	10			
5458	Quecus lauriflora	Laurel Oak	6			
5459	Quecus lauriflora	Laurel Oak	6			
5460	Quecus lauriflora	Laurel Oak	9			
5461	Quecus lauriflora	Laurel Oak	8			
5462	Quecus lauriflora	Laurel Oak	13			
5463	Quecus lauriflora	Laurel Oak	6			
5464	Quecus lauriflora	Laurel Oak	8			
5465	Quercus lauriflora	Laurel Oak	23	Healthy		Healthy
5466	Quecus lauriflora	Laurel Oak	6			
5467	Quecus lauriflora	Laurel Oak	6			
5468	Quecus lauriflora	Laurel Oak	6			
5469	Quecus lauriflora	Laurel Oak	12			
5470	Quecus lauriflora	Laurel Oak	15			
5471	Quecus lauriflora	Laurel Oak	8			
5472	Quecus lauriflora	Laurel Oak	13			
5473	Quecus lauriflora	Laurel Oak	9			
5474	Quercus lauriflora	Laurel Oak	10			
5475	Quecus lauriflora	Laurel Oak	9			
5476	Quercus lauriflora	Laurel Oak	6			
				Codominant 3' above grade; Decay along both leaders; Poor structure; Watersprout growth due to decay		Remove
5477	Quercus lauriflora	Laurel Oak	38			
5478	Quecus lauriflora	Laurel Oak	9			
5479	Quecus lauriflora	Laurel Oak	13			
5480	Quercus virginiana	Live Oak	24	Major dieback in canopy; Decay along multiple scaffold branches; Uncorrected le		Remove
5481	Quercus virginiana	Live Oak	21	Decay in branch unions; Otherwise healthy		Healthy
5482	Quecus lauriflora	Laurel Oak	8			
5483	Quecus lauriflora	Laurel Oak	12			
5484	Quecus lauriflora	Laurel Oak	6			
5485	Quecus lauriflora	Laurel Oak	6			
5486	Quecus lauriflora	Laurel Oak	6			
5487	Quecus lauriflora	Laurel Oak	6			
5488	Quercus lauriflora	Laurel Oak	7			
5489	Quercus lauriflora	Laurel Oak	22	Healthy		Healthy
5490	Quecus lauriflora	Laurel Oak	6			
5491	Quecus lauriflora	Laurel Oak	6			
5492	Quercus virginiana	Live Oak	20	Dead limbs with invasive camphor in root zone		Remove
5493	Quecus lauriflora	Laurel Oak	10			
5494	Quecus lauriflora	Laurel Oak	18			
5495	Quecus lauriflora	Laurel Oak	7			
5496	Quecus lauriflora	Laurel Oak	8			
5497	Quercus lauriflora	Laurel Oak	20	Healthy		Healthy
5498	Quecus lauriflora	Laurel Oak	14			
5499	Quecus lauriflora	Laurel Oak	9			
5500	Quecus lauriflora	Laurel Oak	12			
5501	Quecus lauriflora	Laurel Oak	15			
5503	Quecus lauriflora	Laurel Oak	18			
5504	Quecus lauriflora	Laurel Oak	12			
5505	Quecus lauriflora	Laurel Oak	13			
5506	Quecus lauriflora	Laurel Oak	8			
5507	Quecus lauriflora	Laurel Oak	6			
5508	Quecus lauriflora	Laurel Oak	8			
5509	Quecus lauriflora	Laurel Oak	10			
5510	Quecus lauriflora	Laurel Oak	18			
5511	Quecus lauriflora	Laurel Oak	9			
5512	Quecus lauriflora	Laurel Oak	7			
5513	Quecus lauriflora	Laurel Oak	7			
5514	Quecus lauriflora	Laurel Oak	6			

	Trees to be Retained.
	Deteriorated Specimen Trees to be replaced reduced replacement.

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Species			Size	Tree Condition Information		Recommendation
Tree ID #	Scientific Name	Common Name	DHB (In.)			
5829	Quercus lauriflora	Laurel Oak	9			
5830	Quercus lauriflora	Laurel Oak	8			
5831	Quercus lauriflora	Laurel Oak	8			
5832	Quercus lauriflora	Laurel Oak	9			
5835	Quercus lauriflora	Laurel Oak	6			
5836	Quercus lauriflora	Laurel Oak	6			
5837	Quercus lauriflora	Laurel Oak	6			
5838	Quercus lauriflora	Laurel Oak	6			
5839	Quercus lauriflora	Laurel Oak	6			
5840	Quercus lauriflora	Laurel Oak	8			
5841	Quercus lauriflora	Laurel Oak	6			
5842	Quercus lauriflora	Laurel Oak	7			
5843	Quercus lauriflora	Laurel Oak	6			
5844	Quercus lauriflora	Laurel Oak	6			
5845	Quercus lauriflora	Laurel Oak	7			
5846	Quercus lauriflora	Laurel Oak	6			
5847	Quercus lauriflora	Laurel Oak	16			
5848	Quercus lauriflora	Laurel Oak	8			
5849	Quercus lauriflora	Laurel Oak	6			
5850	Quercus lauriflora	Laurel Oak	12			
5851	Quercus lauriflora	Laurel Oak	7			
5852	Quercus lauriflora	Laurel Oak	8			
5853	Quercus lauriflora	Laurel Oak	8			
5854	Quercus lauriflora	Laurel Oak	8			
5855	Quercus lauriflora	Laurel Oak	8			
5856	Quercus lauriflora	Laurel Oak	6			
5857	Quercus lauriflora	Laurel Oak	12			
5858	Quercus lauriflora	Laurel Oak	16			
5859	Quercus lauriflora	Laurel Oak	7			
5860	Quercus lauriflora	Laurel Oak	9			
5861	Quercus lauriflora	Laurel Oak	9			
5862	Quercus lauriflora	Laurel Oak	7			
5863	Quercus lauriflora	Laurel Oak	7			
5864	Quercus lauriflora	Laurel Oak	6			
5865	Quercus lauriflora	Laurel Oak	12			
5866	Quercus lauriflora	Laurel Oak	10			
5868	Quercus lauriflora	Laurel Oak	7			
5870	Quercus lauriflora	Laurel Oak	8			
5871	Quercus lauriflora	Laurel Oak	8			
5872	Quercus lauriflora	Laurel Oak	12			
5873	Quercus lauriflora	Laurel Oak	9			
5874	Quercus lauriflora	Laurel Oak	6			
5875	Quercus lauriflora	Laurel Oak	6			
5876	Quercus lauriflora	Laurel Oak	7			
5877	Quercus lauriflora	Laurel Oak	7			
5878	Quercus lauriflora	Laurel Oak	8			
5879	Quercus lauriflora	Laurel Oak	6			
5880	Quercus lauriflora	Laurel Oak	9			
5882	Quercus lauriflora	Laurel Oak	16			
5883	Quercus lauriflora	Laurel Oak	11			
5884	Quercus lauriflora	Laurel Oak	7			
5885	Quercus lauriflora	Laurel Oak	18			
5886	Quercus lauriflora	Laurel Oak	10			
5887	Quercus lauriflora	Laurel Oak	12			
5888	Sabal Palmetto	Cabbage Palm	13			
5889	Sabal Palmetto	Cabbage Palm	13			
5890	Quercus lauriflora	Laurel Oak	8			
5891	Quercus lauriflora	Laurel Oak	8			
5892	Quercus lauriflora	Laurel Oak	14			
5893	Quercus lauriflora	Laurel Oak	6			
5894	Quercus lauriflora	Laurel Oak	10			
5895	Quercus lauriflora	Laurel Oak	9			
5896	Quercus lauriflora	Laurel Oak	22	Healthy	Healthy	
5897	Quercus lauriflora	Laurel Oak	15			
5898	Quercus lauriflora	Laurel Oak	30			
5899	Quercus lauriflora	Laurel Oak	9			
5900	Quercus lauriflora	Laurel Oak	11			
5901	Quercus lauriflora	Laurel Oak	15			
5902	Sabal Palmetto	Cabbage Palm	12			
5903	Quercus lauriflora	Laurel Oak	23	Healthy	Healthy	
5905	Quercus lauriflora	Laurel Oak	13			
5906	Quercus lauriflora	Laurel Oak	15			
5907	Quercus lauriflora	Laurel Oak	12			
5908	Quercus lauriflora	Laurel Oak	20			
5909	Quercus lauriflora	Laurel Oak	11			
5910	Quercus lauriflora	Laurel Oak	37	Massive decay cavity in trunk at root flare; Decay along lateral branches	Remove	
5911	Quercus lauriflora	Laurel Oak	16			
5912	Quercus lauriflora	Laurel Oak	13			
5913	Quercus lauriflora	Laurel Oak	13			
5914	Quercus lauriflora	Laurel Oak	20	Healthy	Healthy	
5915	Quercus lauriflora	Laurel Oak	12, 12	Healthy	Healthy	
5916	Quercus lauriflora	Laurel Oak	16, 12, 8	Decay at unions; Multi codominant		
5917	Quercus lauriflora	Laurel Oak	20	Healthy	Healthy	
5918	Sabal Palmetto	Cabbage Palm	12			
5919	Quercus lauriflora	Laurel Oak	8			
5920	Quercus lauriflora	Laurel Oak	12			
5921	Quercus lauriflora	Laurel Oak	11, 7			
5926	Quercus lauriflora	Laurel Oak	11			
5928	Quercus lauriflora	Laurel Oak	12, 8	Codominant at grade; Secondary leader contains dieback and no branching structure	Remove	
5929	Quercus lauriflora	Laurel Oak	8			
5930	Quercus lauriflora	Laurel Oak	9			
5934	Quercus lauriflora	Laurel Oak	11			
5935	Quercus lauriflora	Laurel Oak	7			

Trees to be Retained.

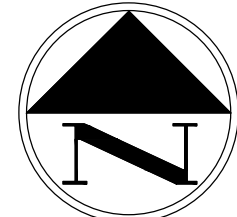
Deteriorated Specimen Trees to be replaced reduced replacement.

Species			Size	Tree Condition Information		Recommendation
Tree ID #	Scientific Name	Common Name	DHB (In.)			
5936	Quercus lauriflora	Laurel Oak	6			
5937	Quercus lauriflora	Laurel Oak	6			
5939	Quercus lauriflora	Laurel Oak	7,6			
5940	Quercus lauriflora	Laurel Oak	7			
5941	Quercus lauriflora	Laurel Oak	6,8			
5942	Sabal Palmetto	Cabbage Palm	13			
5943	Quercus lauriflora	Laurel Oak	11			
5944	Quercus lauriflora	Laurel Oak	6,6			
5945	Quercus lauriflora	Laurel Oak	12			
5946	Quercus lauriflora	Laurel Oak	7			
5947	Quercus lauriflora	Laurel Oak	9,7			
5948	Quercus lauriflora	Laurel Oak	7			
5949	Quercus lauriflora	Laurel Oak	6			
5950	Quercus lauriflora	Laurel Oak	6			
5951	Quercus lauriflora	Laurel Oak	6			
5952	Quercus lauriflora	Laurel Oak	8			
5953	Quercus lauriflora	Laurel Oak	7			
5955	Quercus lauriflora	Laurel Oak	10,8			
5956	Quercus lauriflora	Laurel Oak	8			
5957	Quercus lauriflora	Laurel Oak	6,8			
5958	Quercus lauriflora	Laurel Oak	8			
5959	Quercus lauriflora	Laurel Oak	6			
5960	Quercus lauriflora	Laurel Oak	7			
5961	Quercus lauriflora	Laurel Oak	6,6			
5962	Quercus lauriflora	Laurel Oak	10			
5963	Quercus lauriflora	Laurel Oak	6			
5964	Quercus lauriflora	Laurel Oak	6			
5965	Quercus lauriflora	Laurel Oak	7			
5966	Quercus lauriflora	Laurel Oak	7			
5967	Quercus lauriflora	Laurel Oak	12			
5968	Quercus lauriflora	Laurel Oak	13			
5969	Quercus lauriflora	Laurel Oak	6			
5970	Quercus lauriflora	Laurel Oak	14			
5971	Sabal Palmetto	Cabbage Palm	14			
5972	Quercus lauriflora	Laurel Oak	13			
5973	Quercus lauriflora	Laurel Oak	6			
5974	Quercus lauriflora	Laurel Oak	6			
5975	Quercus lauriflora	Laurel Oak	6			
5976	Quercus lauriflora	Laurel Oak	7			
5977	Quercus lauriflora	Laurel Oak	15			
5979	Quercus lauriflora	Laurel Oak	8			
5980	Quercus lauriflora	Laurel Oak	24	Healthy	Healthy	
5981	Quercus lauriflora	Laurel Oak	9			
5982	Quercus lauriflora	Laurel Oak	10			
5983	Quercus lauriflora	Laurel Oak	12			
5984	Quercus lauriflora	Laurel Oak	7			
5985	Quercus lauriflora	Laurel Oak	6			
5986	Quercus lauriflora	Laurel Oak	19			
5987	Quercus lauriflora	Laurel Oak	6			
5988	Quercus lauriflora	Laurel Oak	6			
5989	Quercus lauriflora	Laurel Oak	8			
5990	Quercus lauriflora	Laurel Oak	11			
5991	Sabal Palmetto	Cabbage Palm	10			
5992	Sabal Palmetto	Cabbage Palm	10			
5994	Quercus lauriflora	Laurel Oak	8			
5995	Quercus lauriflora	Laurel Oak	7			
5996	Quercus lauriflora	Laurel Oak	7			
6004	Quercus lauriflora	Laurel Oak	9			
6005	Quercus lauriflora	Laurel Oak	7			
6006	Quercus lauriflora	Laurel Oak	14			
6007	Quercus lauriflora	Laurel Oak	7			
6008	Quercus lauriflora	Laurel Oak	11			
6009	Quercus lauriflora	Laurel Oak	9			
6010	Quercus lauriflora	Laurel Oak	10			
6011	Quercus lauriflora	Laurel Oak	6			
6012	Quercus lauriflora	Laurel Oak	9			
6013	Quercus lauriflora	Laurel Oak	9			
6014	Quercus lauriflora	Laurel Oak	9			
6015	Quercus lauriflora	Laurel Oak	15			
6016	Quercus lauriflora	Laurel Oak	8			
6017	Sabal Palmetto	Cabbage Palm	12			
6019	Quercus lauriflora	Laurel Oak	8			
6020	Quercus lauriflora	Laurel Oak	11			
6021	Quercus lauriflora	Laurel Oak	7			
6022	Quercus lauriflora	Laurel Oak	6			
6023	Quercus lauriflora	Laurel Oak	8			
6024	Quercus lauriflora	Laurel Oak	8			
6025	Quercus lauriflora	Laurel Oak	6			
6026	Sabal Palmetto	Cabbage Palm	12			
6027	Quercus lauriflora	Laurel Oak	10			
6029	Quercus lauriflora	Laurel Oak	11			
6030	Sabal Palmetto	Cabbage Palm	9			
6031	Sabal Palmetto	Cabbage Palm	10			
6034	Sabal Palmetto	Cabbage Palm	12			
6035	Sabal Palmetto	Cabbage Palm	12			
6041	Quercus lauriflora	Laurel Oak	12			
6042	Quercus lauriflora	Laurel Oak	11			
6043	Quercus lauriflora	Laurel Oak	12			
6044	Quercus lauriflora	Laurel Oak	14			
6046	Quercus lauriflora	Laurel Oak	15			
6047	Quercus lauriflora	Laurel Oak	6			
6048	Quercus lauriflora	Laurel Oak	11			
6049	Quercus lauriflora	Laurel Oak	15			
6050	Quercus lauriflora	Laurel Oak	12			

LEVELUP
CONSULTING, LLC



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0 50 100 200
SCALE IN FEET

CONSTRUCTION PLAN REVISIONS

YARDLY
DELAND CROSSINGS

CLIENT: TM BTR OF FLORIDA, LLC

TREE REMOVAL SPREADSHEET

Engineering Business Certificate of Authorization No. 32771
Florida Certificate of Authorization No. LC28060638



BRIDGER E. DEMARS
REGISTERED LANDSCAPE ARCHITECT
REGISTRATION NUMBER 6667420

PROJECT No. 169-01-02L

SHEET L1.7

T:\Projects\169-01 Kirk Property Drawings\169-01-02L CHLA\Current Plans\1690102L L 0-7 R99.dwg
1/22/2024 12:43:29 PM PLOTTED BY: taylor hinkle

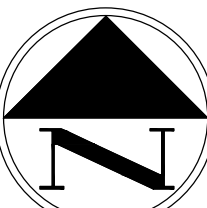
Species		Size	Tree Condition Information		Recommendation
Tree ID #	Scientific Name	Common Name	DHB (In.)		
6051	Quercus lauriflora	Laurel Oak	6		
6052	Quercus lauriflora	Laurel Oak	6		
6053	Quercus lauriflora	Laurel Oak	7		
6055	Quercus lauriflora	Laurel Oak	8		
6056	Quercus lauriflora	Laurel Oak	6		
6057	Quercus lauriflora	Laurel Oak	6		
6058	Quercus lauriflora	Laurel Oak	12		
6059	Quercus lauriflora	Laurel Oak	15		
6061	Quercus lauriflora	Laurel Oak	15		
6070	Quercus lauriflora	Laurel Oak	7		
6072	Quercus lauriflora	Laurel Oak	6		
6079	Quercus lauriflora	Laurel Oak	7		
6081	Quercus lauriflora	Laurel Oak	8		
6084	Quercus lauriflora	Laurel Oak	8	Decay along multiple scaffold branches; Uncorrected lean	
6085	Quercus lauriflora	Laurel Oak	21		
6086	Quercus lauriflora	Laurel Oak	6		
6087	Quercus lauriflora	Laurel Oak	7		
6088	Quercus lauriflora	Laurel Oak	6		
6096	Quercus lauriflora	Laurel Oak	9		
6098	Quercus lauriflora	Laurel Oak	7		
6099	Quercus lauriflora	Laurel Oak	7		
6100	Quercus lauriflora	Laurel Oak	6		
6101	Quercus lauriflora	Laurel Oak	8		
6102	Quercus lauriflora	Laurel Oak	6		
6104	Quercus lauriflora	Laurel Oak	8		
6105	Quercus lauriflora	Laurel Oak	8		
6106	Quercus lauriflora	Laurel Oak	6		
6107	Quercus lauriflora	Laurel Oak	7		
6108	Quercus lauriflora	Laurel Oak	7		
6110	Quercus lauriflora	Laurel Oak	6		
6131	Quercus lauriflora	Laurel Oak	6		
6133	Quercus lauriflora	Laurel Oak	6		
6134	Quercus lauriflora	Laurel Oak	6		
6135	Quercus lauriflora	Laurel Oak	6		
6152	Quercus lauriflora	Laurel Oak	9		
6153	Quercus lauriflora	Laurel Oak	8		
6155	Quercus lauriflora	Laurel Oak	6		
6158	Quercus lauriflora	Laurel Oak	6		
6159	Quercus lauriflora	Laurel Oak	7		
6162	Quercus lauriflora	Laurel Oak	9		
6163	Quercus laevis Walt.	Turkey Oak	6		
6164	Quercus lauriflora	Laurel Oak	8		
6165	Quercus lauriflora	Laurel Oak	9		
6166	Quercus lauriflora	Laurel Oak	11		
6167	Quercus lauriflora	Laurel Oak	7		
6168	Quercus lauriflora	Laurel Oak	9		
6169	Quercus lauriflora	Laurel Oak	6		
6170	Quercus lauriflora	Laurel Oak	6		
6172	Quercus lauriflora	Laurel Oak	6		
6173	Quercus lauriflora	Laurel Oak	8		
6174	Quercus lauriflora	Laurel Oak	6		
6175	Quercus lauriflora	Laurel Oak	9		
6176	Quercus lauriflora	Laurel Oak	14		
6177	Quercus lauriflora	Laurel Oak	8		
6178	Quercus lauriflora	Laurel Oak	10		
6179	Quercus lauriflora	Laurel Oak	9		
6180	Quercus lauriflora	Laurel Oak	11		
6181	Quercus lauriflora	Laurel Oak	8		
6182	Quercus lauriflora	Laurel Oak	16		
6183	Quercus lauriflora	Laurel Oak	7		
6184	Quercus lauriflora	Laurel Oak	7		
6185	Quercus lauriflora	Laurel Oak	7		
6186	Quercus lauriflora	Laurel Oak	9		
6187	Quercus lauriflora	Laurel Oak	8		
6188	Sabal Palmetto	Cabbage Palm	20		
6195	Quercus lauriflora	Laurel Oak	7		
6196	Quercus lauriflora	Laurel Oak	6		
6200	Quercus lauriflora	Laurel Oak	9		
6201	Quercus lauriflora	Laurel Oak	6		
6202	Quercus lauriflora	Laurel Oak	8		
6203	Quercus lauriflora	Laurel Oak	11		
6204	Quercus lauriflora	Laurel Oak	9		
6205	Quercus lauriflora	Laurel Oak	6		
6206	Quercus lauriflora	Laurel Oak	6		
6207	Quercus lauriflora	Laurel Oak	6		
6208	Quercus lauriflora	Laurel Oak	6		
6209	Quercus lauriflora	Laurel Oak	21		
6210	Quercus lauriflora	Laurel Oak	6		
6211	Quercus lauriflora	Laurel Oak	7		
6212	Quercus lauriflora	Laurel Oak	12		
6213	Quercus lauriflora	Laurel Oak	7		
6214	Quercus lauriflora	Laurel Oak	7		
6215	Quercus lauriflora	Laurel Oak	17		
6217	Quercus lauriflora	Laurel Oak	8		
6219	Quercus lauriflora	Laurel Oak	6		
6220	Quercus lauriflora	Laurel Oak	6		
6221	Quercus lauriflora	Laurel Oak	6		
6222	Quercus lauriflora	Laurel Oak	6		
6223	Quercus lauriflora	Laurel Oak	7		
6225	Quercus lauriflora	Laurel Oak	11		
6226	Quercus lauriflora	Laurel Oak	11		
6227	Quercus lauriflora	Laurel Oak	18		
6228	Quercus lauriflora	Laurel Oak	14		
6229	Quercus lauriflora	Laurel Oak	17		
Trees to be Retained.					
Deteriorated Specimen Trees to be replaced reduced replacement.					

Species		Size	Tree Condition Information		Recommendation
Tree ID #	Scientific Name	Common Name	DHB (In.)		
6230	Quercus lauriflora	Laurel Oak	16		
6231	Quercus lauriflora	Laurel Oak	12		
6232	Quercus lauriflora	Laurel Oak	15		
6233	Quercus lauriflora	Laurel Oak	16		
6234	Quercus lauriflora	Laurel Oak	11		
6235	Quercus lauriflora	Laurel Oak	7		
6236	Quercus lauriflora	Laurel Oak	19		
6237	Quercus lauriflora	Laurel Oak	12		
6238	Quercus lauriflora	Laurel Oak	21		
6239	Quercus lauriflora	Laurel Oak	11		
6240	Quercus lauriflora	Laurel Oak	16		
6241	Quercus lauriflora	Laurel Oak	18		
6242	Quercus lauriflora	Laurel Oak	11		
6243	Quercus lauriflora	Laurel Oak	15		
6244	Quercus lauriflora	Laurel Oak	18		
6245	Quercus lauriflora	Laurel Oak	18		
6246	Quercus lauriflora	Laurel Oak	6		
6247	Quercus lauriflora	Laurel Oak	6		
6248	Quercus lauriflora	Laurel Oak	6		
6249	Quercus lauriflora	Laurel Oak	6		
6250	Quercus lauriflora	Laurel Oak	8		
6251	Quercus lauriflora	Laurel Oak	8		
6252	Quercus lauriflora	Laurel Oak	7		
6253	Quercus lauriflora	Laurel Oak	6		
6254	Quercus lauriflora	Laurel Oak	6		
6255	Quercus lauriflora	Laurel Oak	6		
6256	Quercus lauriflora	Laurel Oak	8		
6257	Sabal Palmetto	Cabbage Palm	10		
6258	Sabal Palmetto	Cabbage Palm	14		
6259	Quercus lauriflora	Laurel Oak	10		
6260	Quercus lauriflora	Laurel Oak	12		
6261	Quercus lauriflora	Laurel Oak	8		
6262	Quercus lauriflora	Laurel Oak	7		
6263	Quercus lauriflora	Laurel Oak	8		
6264	Quercus lauriflora	Laurel Oak	11		
6265	Sabal Palmetto	Cabbage Palm	14		
6266	Quercus lauriflora	Laurel Oak	7		
6270	Quercus lauriflora	Laurel Oak	7		
6271	Quercus lauriflora	Laurel Oak	14		
6273	Quercus lauriflora	Laurel Oak	6		
6274	Quercus lauriflora	Laurel Oak	6		
6276	Quercus lauriflora	Laurel Oak	8		
6279	Quercus lauriflora	Laurel Oak	6		
6280	Quercus lauriflora	Laurel Oak	7		
6281	Quercus lauriflora	Laurel Oak	7		
6282	Quercus lauriflora	Laurel Oak	9		
6283	Quercus lauriflora	Laurel Oak	7		
6284	Quercus lauriflora	Laurel Oak	6		
6285	Quercus lauriflora	Laurel Oak	7		
6294	Quercus lauriflora	Laurel Oak	6		
6295	Quercus lauriflora	Laurel Oak	6		
6296	Quercus lauriflora	Laurel Oak	19		
6298	Quercus lauriflora	Laurel Oak	6		
6302	Quercus lauriflora	Laurel Oak	15		
6303	Quercus lauriflora	Laurel Oak	11		
6306	Quercus lauriflora	Laurel Oak	7		
6307	Quercus lauriflora	Laurel Oak	7		
6308	Quercus lauriflora	Laurel Oak	6		
6309	Quercus lauriflora	Laurel Oak	8		
6310	Quercus lauriflora	Laurel Oak	6		
6311	Quercus lauriflora	Laurel Oak	9		
6312	Quercus lauriflora	Laurel Oak	7		
6313	Quercus lauriflora	Laurel Oak	6		
6314	Quercus lauriflora	Laurel Oak	6		
6315	Quercus lauriflora	Laurel Oak	6		
6316	Quercus lauriflora	Laurel Oak	6		
6317	Quercus lauriflora	Laurel Oak	6		
6318	Quercus lauriflora	Laurel Oak	13		
6319	Sabal Palmetto	Cabbage Palm	9		
6320	Quercus lauriflora	Laurel Oak	7		
6321	Quercus lauriflora	Laurel Oak	6		
6322	Quercus lauriflora	Laurel Oak	6		
6323	Quercus lauriflora	Laurel Oak	6		
6324	Quercus lauriflora	Laurel Oak	12		
6325	Sabal Palmetto	Cabbage Palm	12		
6326	Quercus lauriflora	Laurel Oak	21		
6327	Quercus lauriflora	Laurel Oak	18		
6328	Quercus lauriflora	Laurel Oak	23,14,12		
6329	Quercus lauriflora	Laurel Oak	6		
6330	Quercus lauriflora	Laurel Oak	8		
6331	Quercus lauriflora	Laurel Oak	18		
6332	Quercus lauriflora	Laurel Oak	17		
6333	Quercus lauriflora	Laurel Oak	18		
6334	Quercus lauriflora	Laurel Oak	13		
6336	Quercus lauriflora	Laurel Oak	12		
6337	Sabal Palmetto	Cabbage Palm	12		
6342	Quercus lauriflora	Laurel Oak	8		
6346	Quercus lauriflora	Laurel Oak	7		
6369	Quercus lauriflora	Laurel Oak	6		
6370	Quercus lauriflora	Laurel Oak	8		
6372	Quercus lauriflora	Laurel Oak	7		
6373	Quercus lauriflora	Laurel Oak	12		
6374	Quercus lauriflora	Laurel Oak	12		
6375	Quercus lauriflora	Laurel Oak	8		
Healthy; Retain if possibleHealthy					
Healthy; Retain if possibleHealthy					
6339	Quercus lauriflora	Laurel Oak	6		
6340	Quercus lauriflora	Laurel Oak	6		
6341	Quercus lauriflora	Laurel Oak	6		
6343	Quercus lauriflora	Laurel Oak	13		
6345	Quercus lauriflora	Laurel Oak	12		
6347	Quercus lauriflora	Laurel Oak	8		
6348	Quercus lauriflora	Laurel Oak	7		
6349	Quercus lauriflora	Laurel Oak	6		
6350	Quercus lauriflora	Laurel Oak	8		
6351	Quercus lauriflora	Laurel Oak	7		
6352	Quercus lauriflora	Laurel Oak	12		
6353	Quercus lauriflora	Laurel Oak	12		

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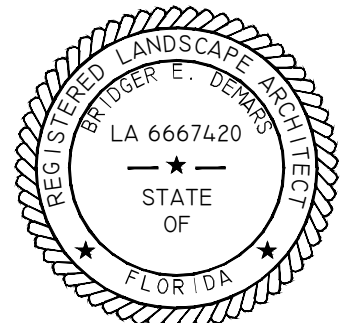
CONSTRUCTION PLAN REVISIONS

YARDLY
DELAND CROSSINGS

CLIENT: TM BTR OF FLORIDA, LLC

TREE REMOVAL SPREADSHEET

Engineering Business Certificate of Authorization No. 32771
Florida Certificate of Authorization No. LC28080638



BRIDGER E. DEMARS
REGISTERED LANDSCAPE ARCHITECT
REGISTRATION NUMBER 6667420

PROJECT No.169-01-02L

SHEETL1.8

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Species		Size	Tree Condition Information		Recommendation
Tree ID #	Scientific Name	Common Name	DHB (In.)		
6376	Quercus lauriflora	Laurel Oak	14		
6380	Quercus lauriflora	Laurel Oak	9		
6381	Quercus lauriflora	Laurel Oak	8		
6382	Quercus lauriflora	Laurel Oak	7		
6384	Quercus virginiana	Live Oak	28	Healthy; In required roadway connection to MLK	Healthy
6385	Quercus lauriflora	Laurel Oak	12		
6386	Quercus virginiana	Live Oak	39	Decay along codominant leader; Otherwise healthy; In required roadway connection to MLK	Healthy
6389	Quercus lauriflora	Laurel Oak	17		
6400	Quercus virginiana	Live Oak	18	Mechanically damaged limbs touching ground; Otherwise healthy	Healthy
6402	Quercus lauriflora	Laurel Oak	7		
6403	Quercus lauriflora	Laurel Oak	7		
6404	Sabal Palmetto	Cabbage Palm	14		
6405	Quercus lauriflora	Laurel Oak	6		
6406	Quercus lauriflora	Laurel Oak	10		
6417	Quercus lauriflora	Laurel Oak	6		
6420	Quercus lauriflora	Laurel Oak	35	Healthy	Retain
6421	Quercus lauriflora	Laurel Oak	8		
6422	Quercus lauriflora	Laurel Oak	8,7		
6423	Quercus lauriflora	Laurel Oak	12		
6424	Quercus lauriflora	Laurel Oak	8		
6425	Quercus lauriflora	Laurel Oak	13		
6426	Quercus lauriflora	Laurel Oak	8,8,9		
6427	Quercus lauriflora	Laurel Oak	7		
6428	Quercus lauriflora	Laurel Oak	8		
6429	Quercus lauriflora	Laurel Oak	18,11	Decay in root zone; Otherwise healthy	Retain
6430	Quercus lauriflora	Laurel Oak	7		
6434	Quercus lauriflora	Laurel Oak	12		
6435	Quercus lauriflora	Laurel Oak	12		
6440	Quercus lauriflora	Laurel Oak	7		
6441	Sabal Palmetto	Cabbage Palm	15		
6468	Quercus lauriflora	Laurel Oak	9		
6469	Quercus lauriflora	Laurel Oak	13		
6470	Quercus lauriflora	Laurel Oak	12		
6471	Quercus lauriflora	Laurel Oak	9		
6472	Quercus lauriflora	Laurel Oak	6		
6473	Quercus lauriflora	Laurel Oak	12		
6474	Quercus lauriflora	Laurel Oak	12		
6475	Quercus lauriflora	Laurel Oak	11		
6476	Quercus lauriflora	Laurel Oak	7		
6477	Sabal Palmetto	Cabbage Palm	16		
6478	Quercus lauriflora	Laurel Oak	9		
6480	Quercus lauriflora	Laurel Oak	10		
6481	Quercus lauriflora	Laurel Oak	6		
6482	Quercus lauriflora	Laurel Oak	8		
6483	Quercus lauriflora	Laurel Oak	8		
6485	Quercus lauriflora	Laurel Oak	14		
6486	Quercus lauriflora	Laurel Oak	9		
6487	Quercus lauriflora	Laurel Oak	10		
6488	Quercus lauriflora	Laurel Oak	6		
6490	Quercus lauriflora	Laurel Oak	8,7		
6491	Quercus lauriflora	Laurel Oak	8,5		
6494	Quercus lauriflora	Laurel Oak	6		
6495	Quercus lauriflora	Laurel Oak	6		
6496	Quercus lauriflora	Laurel Oak	10		
6497	Quercus lauriflora	Laurel Oak	6		
6498	Quercus lauriflora	Laurel Oak	9		
6499	Quercus lauriflora	Laurel Oak	10		
6500	Quercus lauriflora	Laurel Oak	6		
6501	Quercus lauriflora	Laurel Oak	6		
6502	Quercus lauriflora	Laurel Oak	9		
6503	Quercus lauriflora	Laurel Oak	7		
6507	Quercus lauriflora	Laurel Oak	9,6		
6508	Quercus lauriflora	Laurel Oak	7		
6509	Quercus lauriflora	Laurel Oak	6		
6510	Quercus lauriflora	Laurel Oak	6		
6512	Quercus lauriflora	Laurel Oak	7		
6513	Quercus lauriflora	Laurel Oak	10		
6517	Quercus lauriflora	Laurel Oak	8		
6518	Quercus lauriflora	Laurel Oak	9,7		
6519	Quercus lauriflora	Laurel Oak	13		
6522	Quercus lauriflora	Laurel Oak	15		
6525	Quercus lauriflora	Laurel Oak	8		
6526	Quercus lauriflora	Laurel Oak	9		
6528	Quercus lauriflora	Laurel Oak	7		
6529	Quercus lauriflora	Laurel Oak	6		
6530	Quercus lauriflora	Laurel Oak	6		
6531	Quercus lauriflora	Laurel Oak	8		
6532	Quercus lauriflora	Laurel Oak	8		
6533	Quercus lauriflora	Laurel Oak	7		
6534	Quercus lauriflora	Laurel Oak	6		
6535	Quercus lauriflora	Laurel Oak	6		
6536	Quercus lauriflora	Laurel Oak	9,9		
6537	Quercus lauriflora	Laurel Oak	12		
6538	Quercus lauriflora	Laurel Oak	10		
6539	Quercus lauriflora	Laurel Oak	12		
6540	Quercus lauriflora	Laurel Oak	6		
6543	Quercus lauriflora	Laurel Oak	6		
6544	Quercus lauriflora	Laurel Oak	6		
6545	Quercus lauriflora	Laurel Oak	7		
6546	Quercus lauriflora	Laurel Oak	6		
6547	Sabal Palmetto	Cabbage Palm	13		
6550	Quercus lauriflora	Laurel Oak	7		
6551	Quercus lauriflora	Laurel Oak	6		

Trees to be Retained.

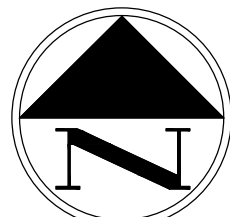
Deteriorated Specimen Trees to be replaced reduced replacement.

Species		Size	Tree Condition Information		Recommendation
Tree ID #	Scientific Name	Common Name	DHB (In.)		
6552	Quercus lauriflora	Laurel Oak	6		
6553	Quercus lauriflora	Laurel Oak	7		
6554	Quercus lauriflora	Laurel Oak	6		
6556	Quercus lauriflora	Laurel Oak	6		
6557	Quercus lauriflora	Laurel Oak	6		
6558	Quercus lauriflora	Laurel Oak	6		
6559	Quercus lauriflora	Laurel Oak	6		
6560	Quercus lauriflora	Laurel Oak	6		
6561	Quercus lauriflora	Laurel Oak	6		
6563	Quercus lauriflora	Laurel Oak	6		
6564	Quercus lauriflora	Laurel Oak	6		
6565	Quercus lauriflora	Laurel Oak	6		
6568	Quercus lauriflora	Laurel Oak	7		
6570	Quercus lauriflora	Laurel Oak	7		
6571	Quercus lauriflora	Laurel Oak	6		
6572	Quercus lauriflora	Laurel Oak	7		
6573	Quercus lauriflora	Laurel Oak	10		
6574	Quercus lauriflora	Laurel Oak	6		
6575	Quercus lauriflora	Laurel Oak	6		
6576	Quercus lauriflora	Laurel Oak	6		
6578	Quercus lauriflora	Laurel Oak	6		
6579	Quercus lauriflora	Laurel Oak	6		
6580	Quercus lauriflora	Laurel Oak	7		
6581	Quercus lauriflora	Laurel Oak	7		
6582	Quercus lauriflora	Laurel Oak	7		
6583	Quercus lauriflora	Laurel Oak	7		
6584	Quercus lauriflora	Laurel Oak	6		
6587	Quercus lauriflora	Laurel Oak	10,8		
6588	Quercus lauriflora	Laurel Oak	9		
6589	Quercus lauriflora	Laurel Oak	6		
6590	Quercus lauriflora	Laurel Oak	6		
6591	Quercus lauriflora	Laurel Oak	7		
6592	Quercus lauriflora	Laurel Oak	8		
6593	Quercus lauriflora	Laurel Oak	6		
6594	Quercus lauriflora	Laurel Oak	10		
6595	Quercus lauriflora	Laurel Oak	8		
6596	Quercus lauriflora	Laurel Oak	6		
6598	Sabal Palmetto	Cabbage Palm	16		
6599	Sabal Palmetto	Cabbage Palm	16		
6600	Quercus lauriflora	Laurel Oak	14		
6601	Quercus lauriflora	Laurel Oak	20	Decay in branch union; Otherwise healthy	Healthy
6605	Quercus lauriflora	Laurel Oak	11		
6606	Quercus lauriflora	Laurel Oak	7		
6607	Quercus lauriflora	Laurel Oak	17,10,12	Healthy	Healthy
6608	Quercus lauriflora	Laurel Oak	11,12	Decay in branch union; Otherwise healthy	Healthy
6609	Quercus lauriflora	Laurel Oak	8		
6610	Quercus lauriflora	Laurel Oak	10		
6611	Quercus lauriflora	Laurel Oak	10,9		
6612	Quercus lauriflora	Laurel Oak	9		
6613	Quercus lauriflora	Laurel Oak	6		
6614	Quercus lauriflora	Laurel Oak	8		
6615	Quercus lauriflora	Laurel Oak	7,7		
6617	Quercus lauriflora	Laurel Oak	6		
6618	Quercus lauriflora	Laurel Oak	7		
6620	Sabal Palmetto	Cabbage Palm	15		
6621	Quercus lauriflora	Laurel Oak	6		
6622	Quercus lauriflora	Laurel Oak	7		
6623	Quercus lauriflora	Laurel Oak	6		
6625	Quercus lauriflora	Laurel Oak	9		
6626	Quercus lauriflora	Laurel Oak	8		
6627	Quercus lauriflora	Laurel Oak	15		
6628	Quercus lauriflora	Laurel Oak	9		
6629	Quercus lauriflora	Laurel Oak	6		
6630	Quercus lauriflora	Laurel Oak	6		
6631	Quercus lauriflora	Laurel Oak	11		
6632	Quercus lauriflora	Laurel Oak	10		
6633	Quercus lauriflora	Laurel Oak	9,15,8	Healthy	Healthy
6636	Quercus lauriflora	Laurel Oak	6		
6637	Quercus lauriflora	Laurel Oak	6		
6639	Quercus lauriflora	Laurel Oak	6		
6640	Quercus lauriflora	Laurel Oak	7		
6641	Quercus lauriflora	Laurel Oak	6		
6642	Quercus lauriflora	Laurel Oak	6		
6643	Quercus lauriflora	Laurel Oak	6		
6644	Quercus lauriflora	Laurel Oak	7		
6646	Quercus lauriflora	Laurel Oak	9		
6647	Quercus lauriflora	Laurel Oak	8		
6648	Quercus lauriflora	Laurel Oak	6		
6649	Quercus lauriflora	Laurel Oak	6		
6650	Quercus lauriflora	Laurel Oak	6		
6651	Quercus lauriflora	Laurel Oak	10		
6652	Quercus lauriflora	Laurel Oak	6		
6653	Quercus lauriflora	Laurel Oak	6		
6654	Quercus lauriflora	Laurel Oak	8,8		
6655	Quercus lauriflora	Laurel Oak	7		
6656	Quercus lauriflora	Laurel Oak	8		
6658	Quercus lauriflora	Laurel Oak	6		
6659	Quercus lauriflora	Laurel Oak	8		
6660	Quercus lauriflora	Laurel Oak	10		
6661	Quercus lauriflora	Laurel Oak	7		
6662	Quercus lauriflora	Laurel Oak	7		
6663	Quercus lauriflora	Laurel Oak	7		
6664	Quercus lauriflora	Laurel Oak	8		
6665	Quercus lauriflora	Laurel Oak	8		

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CONSTRUCTION PLAN REVISIONS

YARDLY
DELAND CROSSINGS

CLIENT: TM BTR OF FLORIDA, LLC

TREE REMOVAL SPREADSHEET

Engineering Business Certificate of Authorization No. 32771
Florida Certificate of Authorization No. LC28080638



BRIDGER E. DEMARS
REGISTERED LANDSCAPE ARCHITECT
REGISTRATION NUMBER 6867420

PROJECT No. 169-01-02L

SHEET L1.9

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Species			Size	Tree Condition Information	
Tree ID #	Scientific Name	Common Name	DHB (In.)		Recommendation
6666	Quercus lauriflora	Laurel Oak	6		
6667	Quercus lauriflora	Laurel Oak	6		
6668	Quercus lauriflora	Laurel Oak	7		
6669	Quercus lauriflora	Laurel Oak	7		
6670	Quercus lauriflora	Laurel Oak	6		
6672	Quercus lauriflora	Laurel Oak	6,5,5		
6673	Quercus lauriflora	Laurel Oak	6		
6674	Quercus lauriflora	Laurel Oak	6		
6675	Quercus lauriflora	Laurel Oak	8,6		
6677	Quercus lauriflora	Laurel Oak	6		
6678	Quercus lauriflora	Laurel Oak	6		
6679	Quercus lauriflora	Laurel Oak	6		
6684	Quercus lauriflora	Laurel Oak	10		
6685	Quercus lauriflora	Laurel Oak	10		
6686	Quercus lauriflora	Laurel Oak	24	Dieback in canopy; Decay along leader and multiple branches	Remove
6687	Quercus lauriflora	Laurel Oak	6		
6688	Quercus lauriflora	Laurel Oak	6,6		
6689	Quercus lauriflora	Laurel Oak	6		
6692	Quercus lauriflora	Laurel Oak	6		
6693	Quercus lauriflora	Laurel Oak	6		
6694	Quercus lauriflora	Laurel Oak	8		
6695	Quercus lauriflora	Laurel Oak	6		
6697	Quercus lauriflora	Laurel Oak	7		
6698	Quercus lauriflora	Laurel Oak	6		
6699	Quercus lauriflora	Laurel Oak	7		
6700	Quercus lauriflora	Laurel Oak	11		
6701	Quercus lauriflora	Laurel Oak	7		
6702	Quercus lauriflora	Laurel Oak	10		
6705	Quercus lauriflora	Laurel Oak	6		
6706	Quercus lauriflora	Laurel Oak	12		
6720	Quercus lauriflora	Laurel Oak	10		
6721	Quercus virginiana	Live Oak	24	Healthy	Healthy
6729	Quercus lauriflora	Laurel Oak	6		
6730	Quercus lauriflora	Laurel Oak	7		
6731	Quercus lauriflora	Laurel Oak	8		
6732	Quercus lauriflora	Laurel Oak	10		
6733	Quercus lauriflora	Laurel Oak	6		
6744	Quercus lauriflora	Laurel Oak	6		
6745	Quercus lauriflora	Laurel Oak	12		
6746	Quercus lauriflora	Laurel Oak	7		
6747	Quercus lauriflora	Laurel Oak	6		
6748	Quercus lauriflora	Laurel Oak	6		
6749	Quercus lauriflora	Laurel Oak	7		
6750	Quercus lauriflora	Laurel Oak	6,5,5		
6751	Quercus lauriflora	Laurel Oak	6		
6752	Quercus lauriflora	Laurel Oak	7		
6753	Quercus lauriflora	Laurel Oak	6		
6754	Quercus lauriflora	Laurel Oak	8		
6755	Quercus lauriflora	Laurel Oak	7		
6756	Quercus lauriflora	Laurel Oak	6		
6757	Quercus lauriflora	Laurel Oak	7		
6758	Quercus lauriflora	Laurel Oak	7		
6759	Quercus lauriflora	Laurel Oak	8		
6761	Quercus lauriflora	Laurel Oak	6		
6762	Quercus lauriflora	Laurel Oak	26	Healthy; Retain if possible	Healthy
6763	Quercus lauriflora	Laurel Oak	8		
6764	Quercus lauriflora	Laurel Oak	9		
6765	Quercus lauriflora	Laurel Oak	6		
6766	Quercus lauriflora	Laurel Oak	7		
6767	Quercus lauriflora	Laurel Oak	13		
6769	Quercus lauriflora	Laurel Oak	8		
6770	Quercus lauriflora	Laurel Oak	6		
6771	Quercus lauriflora	Laurel Oak	6		
6772	Quercus lauriflora	Laurel Oak	9		
6773	Quercus lauriflora	Laurel Oak	8		
6774	Quercus lauriflora	Laurel Oak	6		
6775	Quercus lauriflora	Laurel Oak	6		
6776	Quercus lauriflora	Laurel Oak	7		
6777	Quercus lauriflora	Laurel Oak	7		
6778	Quercus lauriflora	Laurel Oak	10		
6779	Quercus lauriflora	Laurel Oak	16,27,12,12	Healthy; Retain if possible	Healthy
6780	Quercus lauriflora	Laurel Oak	9		
6781	Quercus lauriflora	Laurel Oak	7		
6782	Quercus lauriflora	Laurel Oak	7,6		
6783	Quercus lauriflora	Laurel Oak	6		
6784	Quercus lauriflora	Laurel Oak	6		
6785	Quercus lauriflora	Laurel Oak	6		
6786	Quercus lauriflora	Laurel Oak	6		
6790	Quercus lauriflora	Laurel Oak	8		
6791	Quercus lauriflora	Laurel Oak	7		
6792	Quercus lauriflora	Laurel Oak	7		
6793	Quercus lauriflora	Laurel Oak	7		
6794	Quercus lauriflora	Laurel Oak	6		
6795	Quercus lauriflora	Laurel Oak	6		
6796	Quercus lauriflora	Laurel Oak	6		
6797	Quercus lauriflora	Laurel Oak	9		
6798	Quercus lauriflora	Laurel Oak	7		
6800	Quercus lauriflora	Laurel Oak	7		
6801	Quercus lauriflora	Laurel Oak	7		
6802	Quercus lauriflora	Laurel Oak	6		
6803	Quercus lauriflora	Laurel Oak	6		
6804	Quercus lauriflora	Laurel Oak	6		
6805	Quercus lauriflora	Laurel Oak	6		
6808	Quercus lauriflora	Laurel Oak	6		

Trees to be Retained.

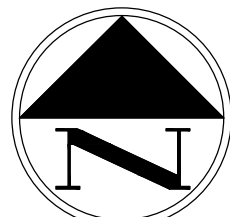
Deteriorated Specimen Trees to be replaced reduced replacement.

Species			Size	Tree Condition Information		Recommendation
Tree ID #	Scientific Name	Common Name	DHB (in.)			
6809	Quercus lauriflora	Laurel Oak	6			
6810	Quercus lauriflora	Laurel Oak	8			
6811	Quercus lauriflora	Laurel Oak	8			
6812	Quercus lauriflora	Laurel Oak	6			
6813	Quercus lauriflora	Laurel Oak	6,6			
6814	Quercus lauriflora	Laurel Oak	6			
6818	Quercus lauriflora	Laurel Oak	6			
6819	Quercus lauriflora	Laurel Oak	6			
6820	Quercus lauriflora	Laurel Oak	6			
6821	Quercus lauriflora	Laurel Oak	6			
6822	Quercus lauriflora	Laurel Oak	9			
6825	Quercus lauriflora	Laurel Oak	6			
6826	Quercus lauriflora	Laurel Oak	6			
6827	Quercus lauriflora	Laurel Oak	6			
6828	Quercus lauriflora	Laurel Oak	6			
6829	Quercus lauriflora	Laurel Oak	7			
6831	Quercus lauriflora	Laurel Oak	10			
6832	Quercus lauriflora	Laurel Oak	7			
6833	Quercus lauriflora	Laurel Oak	10			
6836	Quercus lauriflora	Laurel Oak	6,6			
6837	Quercus lauriflora	Laurel Oak	6			
6838	Quercus lauriflora	Laurel Oak	10			
6841	Quercus lauriflora	Laurel Oak	10			
6842	Quercus lauriflora	Laurel Oak	10			
6843	Quercus lauriflora	Laurel Oak	6			
6844	Quercus lauriflora	Laurel Oak	9			
6845	Quercus lauriflora	Laurel Oak	10			
6846	Quercus lauriflora	Laurel Oak	8			
6847	Quercus lauriflora	Laurel Oak	7			
6848	Quercus lauriflora	Laurel Oak	6			
6849	Quercus lauriflora	Laurel Oak	9			
6850	Quercus lauriflora	Laurel Oak	7			
6851	Quercus lauriflora	Laurel Oak	9			
6852	Quercus lauriflora	Laurel Oak	6			
6853	Quercus lauriflora	Laurel Oak	6			
6854	Quercus lauriflora	Laurel Oak	6			
6855	Quercus lauriflora	Laurel Oak	6			
6856	Quercus lauriflora	Laurel Oak	6			
6857	Quercus lauriflora	Laurel Oak	6			
6859	Quercus lauriflora	Laurel Oak	6			
6861	Quercus lauriflora	Laurel Oak	7			
6862	Quercus lauriflora	Laurel Oak	6			
6863	Quercus lauriflora	Laurel Oak	8			
6866	Quercus lauriflora	Laurel Oak	7			
6867	Quercus lauriflora	Laurel Oak	8			
6868	Quercus lauriflora	Laurel Oak	6			
6874	Quercus lauriflora	Laurel Oak	6			
6875	Quercus lauriflora	Laurel Oak	6			
6876	Quercus lauriflora	Laurel Oak	7			
6877	Quercus lauriflora	Laurel Oak	6			
6878	Quercus lauriflora	Laurel Oak	6			
6880	Quercus lauriflora	Laurel Oak	6			
6881	Quercus lauriflora	Laurel Oak	7			
6882	Quercus lauriflora	Laurel Oak	6			
6884	Quercus lauriflora	Laurel Oak	6			
6885	Quercus lauriflora	Laurel Oak	6,6			
6886	Quercus lauriflora	Laurel Oak	6			
6887	Quercus lauriflora	Laurel Oak	7			
6890	Quercus lauriflora	Laurel Oak	8			
6891	Quercus lauriflora	Laurel Oak	6			
6892	Quercus lauriflora	Laurel Oak	6,8			
6893	Quercus lauriflora	Laurel Oak	6			
6894	Quercus lauriflora	Laurel Oak	6			
6895	Quercus lauriflora	Laurel Oak	9			
6897	Quercus lauriflora	Laurel Oak	7			
6898	Quercus lauriflora	Laurel Oak	9			
6899	Quercus lauriflora	Laurel Oak	7			
6900	Quercus lauriflora	Laurel Oak	6			
6901	Quercus lauriflora	Laurel Oak	7			
6902	Quercus lauriflora	Laurel Oak	6			
6904	Quercus lauriflora	Laurel Oak	7			
6905	Quercus lauriflora	Laurel Oak	7			
6906	Quercus lauriflora	Laurel Oak	6			
6907	Quercus lauriflora	Laurel Oak	7			
6909	Quercus lauriflora	Laurel Oak	9			
6910	Quercus lauriflora	Laurel Oak	6			
6911	Quercus lauriflora	Laurel Oak	6			
6913	Quercus lauriflora	Laurel Oak	6			
6915	Quercus lauriflora	Laurel Oak	7			
6916	Quercus lauriflora	Laurel Oak	6			
6917	Quercus lauriflora	Laurel Oak	7			
6918	Quercus lauriflora	Laurel Oak	6			
6919	Quercus lauriflora	Laurel Oak	6			
6920	Quercus lauriflora	Laurel Oak	6,8			
6921	Quercus lauriflora	Laurel Oak	6			
6922	Quercus lauriflora	Laurel Oak	6			
6925	Quercus lauriflora	Laurel Oak	6			
6926	Quercus lauriflora	Laurel Oak	6			
6927	Quercus lauriflora	Laurel Oak	6			
6928	Quercus lauriflora	Laurel Oak	6			
6929	Quercus lauriflora	Laurel Oak	6			
6930	Quercus lauriflora	Laurel Oak	6			
6933	Quercus lauriflora	Laurel Oak	6			
6935	Quercus lauriflora	Laurel Oak	12			

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SCALE IN FEET

CONSTRUCTION PLAN REVISIONS

YARDLY
DELAND CROSSINGS

CLIENT: TM BTR OF FLORIDA, LLC

TREE REMOVAL SPREADSHEET

Engineering Business Certificate of Authorization No. 32771
Florida Certificate of Authorization No. LC28080638



BRIDGER E. DEMARS
REGISTERED LANDSCAPE ARCHITECT
REGISTRATION NUMBER 6667420

PROJECT No. 169-01-02L

SHEET L1:10

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Species		Size	Tree Condition Information		Recommendation
Tree ID #	Scientific Name	Common Name	DHB (In.)		
6936	Quercus lauriflora	Laurel Oak	10		
6937	Quercus lauriflora	Laurel Oak	16		
6938	Quercus lauriflora	Laurel Oak	11		
6939	Quercus lauriflora	Laurel Oak	14		
6942	Quercus lauriflora	Laurel Oak	6		
6943	Quercus lauriflora	Laurel Oak	10		
6947	Quercus lauriflora	Laurel Oak	7		
6948	Quercus lauriflora	Laurel Oak	14		
6949	Quercus lauriflora	Laurel Oak	10		
6951	Quercus lauriflora	Laurel Oak	6		
6952	Quercus lauriflora	Laurel Oak	6		
6953	Quercus lauriflora	Laurel Oak	6		
6954	Quercus lauriflora	Laurel Oak	8		
6955	Quercus lauriflora	Laurel Oak	11		
6956	Quercus lauriflora	Laurel Oak	10		
6957	Quercus lauriflora	Laurel Oak	8,8		
6959	Quercus lauriflora	Laurel Oak	9		
6960	Quercus lauriflora	Laurel Oak	6		
6961	Quercus lauriflora	Laurel Oak	7		
6962	Quercus lauriflora	Laurel Oak	6		
6963	Quercus lauriflora	Laurel Oak	6		
6965	Quercus lauriflora	Laurel Oak	7		
6966	Quercus lauriflora	Laurel Oak	7		
6967	Quercus lauriflora	Laurel Oak	6		
6968	Quercus lauriflora	Laurel Oak	8		
6969	Quercus lauriflora	Laurel Oak	9		
6970	Quercus lauriflora	Laurel Oak	6		
6973	Quercus lauriflora	Laurel Oak	6		
6974	Quercus lauriflora	Laurel Oak	10		
6975	Quercus lauriflora	Laurel Oak	9		
6977	Quercus lauriflora	Laurel Oak	12		
6979	Quercus lauriflora	Laurel Oak	9		
6980	Quercus lauriflora	Laurel Oak	6		
6981	Quercus lauriflora	Laurel Oak	6		
6982	Quercus lauriflora	Laurel Oak	7		
6983	Quercus lauriflora	Laurel Oak	6		
6984	Quercus lauriflora	Laurel Oak	6		
6987	Quercus lauriflora	Laurel Oak	7		
6988	Quercus lauriflora	Laurel Oak	6		
6989	Quercus lauriflora	Laurel Oak	9		
6990	Quercus lauriflora	Laurel Oak	12		
6991	Quercus lauriflora	Laurel Oak	6		
6992	Quercus lauriflora	Laurel Oak	6		
6993	Quercus lauriflora	Laurel Oak	6		
6996	Quercus lauriflora	Laurel Oak	6		
6997	Quercus lauriflora	Laurel Oak	8		
6998	Quercus lauriflora	Laurel Oak	6		
6999	Quercus lauriflora	Laurel Oak	8,7		
7000	Quercus lauriflora	Laurel Oak	6		
7001	Quercus lauriflora	Laurel Oak	7		
7002	Quercus lauriflora	Laurel Oak	7		
7003	Quercus lauriflora	Laurel Oak	6		
7004	Quercus lauriflora	Laurel Oak	8		
7005	Quercus lauriflora	Laurel Oak	7		
7007	Quercus lauriflora	Laurel Oak	6		
7008	Quercus lauriflora	Laurel Oak	7		
7009	Quercus lauriflora	Laurel Oak	6		
7010	Quercus lauriflora	Laurel Oak	7		
7011	Quercus lauriflora	Laurel Oak	6		
7012	Quercus lauriflora	Laurel Oak	6		
7013	Quercus lauriflora	Laurel Oak	6		
7014	Quercus lauriflora	Laurel Oak	6		
7018	Quercus lauriflora	Laurel Oak	6		
7027	Quercus lauriflora	Laurel Oak	6		
7028	Quercus lauriflora	Laurel Oak	6		
7032	Quercus lauriflora	Laurel Oak	6		
7033	Quercus lauriflora	Laurel Oak	6		
7034	Quercus lauriflora	Laurel Oak	6		
7035	Quercus lauriflora	Laurel Oak	6		
7036	Quercus lauriflora	Laurel Oak	6		
7037	Quercus lauriflora	Laurel Oak	7		
7038	Quercus lauriflora	Laurel Oak	6,8		
7041	Quercus lauriflora	Laurel Oak	8		
7044	Quercus lauriflora	Laurel Oak	8		
7045	Quercus lauriflora	Laurel Oak	6		
7046	Quercus lauriflora	Laurel Oak	6		
7048	Quercus lauriflora	Laurel Oak	7		
7050	Quercus lauriflora	Laurel Oak	6		
7051	Quercus lauriflora	Laurel Oak	6		
7052	Quercus lauriflora	Laurel Oak	6		
7053	Quercus lauriflora	Laurel Oak	6		
7054	Quercus lauriflora	Laurel Oak	6		
7055	Quercus lauriflora	Laurel Oak	6		
7058	Quercus lauriflora	Laurel Oak	7		
7061	Quercus lauriflora	Laurel Oak	6		
7066	Quercus lauriflora	Laurel Oak	6		
7067	Quercus lauriflora	Laurel Oak	6		
7068	Quercus lauriflora	Laurel Oak	6		
7069	Quercus lauriflora	Laurel Oak	6		
7070	Quercus lauriflora	Laurel Oak	6		
7071	Quercus lauriflora	Laurel Oak	6		
7074	Quercus lauriflora	Laurel Oak	14,18	Healthy; Retain if possible	Healthy
7078	Quercus lauriflora	Laurel Oak	8		
7079	Quercus lauriflora	Laurel Oak	10		

Trees to be Retained.

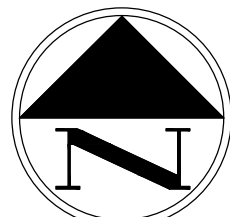
Deteriorated Specimen Trees to be replaced reduced replacement.

Species		Size	Tree Condition Information		Recommendation
Tree ID #	Scientific Name	Common Name	DHB (In.)		
7080	Quercus lauriflora	Laurel Oak	10		
7081	Quercus lauriflora	Laurel Oak	9		
7082	Quercus lauriflora	Laurel Oak	7		
7083	Quercus lauriflora	Laurel Oak	8		
7086	Quercus lauriflora	Laurel Oak	21		
7087	Quercus lauriflora	Laurel Oak	6		
7088	Quercus lauriflora	Laurel Oak	6		
7089	Quercus lauriflora	Laurel Oak	7		
7090	Quercus lauriflora	Laurel Oak	9		
7091	Quercus lauriflora	Laurel Oak	24	Healthy	Healthy
7092	Quercus lauriflora	Laurel Oak	7		
7093	Quercus lauriflora	Laurel Oak	8		
7094	Quercus lauriflora	Laurel Oak	9		
7095	Quercus lauriflora	Laurel Oak	6		
7096	Quercus lauriflora	Laurel Oak	7		
7097	Quercus lauriflora	Laurel Oak	9		
7098	Quercus lauriflora	Laurel Oak	6		
7099	Quercus lauriflora	Laurel Oak	6		
7101	Quercus lauriflora	Laurel Oak	8		
7102	Quercus lauriflora	Laurel Oak	6		
7103	Quercus lauriflora	Laurel Oak	6		
7104	Quercus lauriflora	Laurel Oak	6		
7106	Quercus lauriflora	Laurel Oak	6		
7107	Quercus lauriflora	Laurel Oak	6		
7108	Quercus lauriflora	Laurel Oak	7		
7109	Quercus lauriflora	Laurel Oak	10		
7110	Quercus lauriflora	Laurel Oak	9		
7111	Quercus lauriflora	Laurel Oak	6		
7112	Quercus lauriflora	Laurel Oak	7		
7113	Quercus lauriflora	Laurel Oak	8		
7114	Quercus lauriflora	Laurel Oak	8		
7115	Quercus lauriflora	Laurel Oak	9		
7116	Quercus lauriflora	Laurel Oak	6		
7117	Quercus lauriflora	Laurel Oak	9		
7120	Quercus lauriflora	Laurel Oak	6		
7121	Quercus lauriflora	Laurel Oak	6		
7123	Quercus lauriflora	Laurel Oak	6		
7124	Quercus lauriflora	Laurel Oak	6		
7125	Quercus lauriflora	Laurel Oak	6		
7126	Quercus lauriflora	Laurel Oak	9		
7127	Quercus lauriflora	Laurel Oak	6		
7128	Quercus lauriflora	Laurel Oak	11		
7131	Quercus lauriflora	Laurel Oak	11		
7132	Quercus lauriflora	Laurel Oak	6		
7133	Quercus lauriflora	Laurel Oak	9		
7134	Quercus lauriflora	Laurel Oak	8		
7135	Quercus lauriflora	Laurel Oak	8		
7136	Quercus lauriflora	Laurel Oak	7		
7137	Quercus lauriflora	Laurel Oak	9		
7138	Quercus lauriflora	Laurel Oak	6		
7139	Quercus lauriflora	Laurel Oak	6		
7140	Quercus lauriflora	Laurel Oak	6		
7141	Quercus lauriflora	Laurel Oak	7		
7142	Quercus lauriflora	Laurel Oak	9		
7143	Quercus lauriflora	Laurel Oak	7		
7145	Quercus lauriflora	Laurel Oak	6		
7146	Quercus lauriflora	Laurel Oak	6		
7147	Quercus lauriflora	Laurel Oak	14		
7150	Quercus lauriflora	Laurel Oak	8		
7151	Quercus lauriflora	Laurel Oak	6		
7152	Quercus lauriflora	Laurel Oak	6		
7153	Quercus lauriflora	Laurel Oak	6		
7154	Quercus lauriflora	Laurel Oak	6		
7155	Quercus lauriflora	Laurel Oak	8		
7157	Quercus lauriflora	Laurel Oak	6		
7158	Quercus lauriflora	Laurel Oak	7		
7159	Quercus lauriflora	Laurel Oak	6		
7160	Quercus lauriflora	Laurel Oak	6		
7161	Quercus lauriflora	Laurel Oak	7		
7162	Quercus lauriflora	Laurel Oak	6		
7164	Quercus lauriflora	Laurel Oak	8		
7165	Quercus lauriflora	Laurel Oak	6		
7166	Quercus lauriflora	Laurel Oak	9		
7167	Quercus lauriflora	Laurel Oak	6		
7168	Quercus lauriflora	Laurel Oak	6		
7169	Quercus lauriflora	Laurel Oak	6		
7170	Quercus lauriflora	Laurel Oak	7		
7171	Quercus lauriflora	Laurel Oak	7		
7173	Quercus lauriflora	Laurel Oak	6		
7174	Quercus lauriflora	Laurel Oak	6		
7175	Quercus lauriflora	Laurel Oak	6		
7176	Quercus lauriflora	Laurel Oak	6		
7177	Quercus lauriflora	Laurel Oak	7		
7178	Quercus lauriflora	Laurel Oak	6		
7179	Quercus lauriflora	Laurel Oak	10		
7180	Quercus lauriflora	Laurel Oak	6		
7181	Quercus lauriflora	Laurel Oak	6		
7182	Quercus lauriflora	Laurel Oak	8		
7183	Quercus lauriflora	Laurel Oak	8		
7184	Quercus lauriflora	Laurel Oak	7		
7185	Quercus lauriflora	Laurel Oak	8		
7186	Quercus lauriflora	Laurel Oak	8		
7190	Quercus lauriflora	Laurel Oak	26	Healthy; Retain if possible	Retain
7191	Quercus lauriflora	Laurel Oak	11,7		

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CONSTRUCTION PLAN REVISIONS

YARDLY
DELAND CROSSINGS

CLIENT: TM BTR OF FLORIDA, LLC

TREE REMOVAL SPREADSHEET

Engineering Business Certificate of Authorization No. 32771
Florida Certificate of Authorization No. LC28080638



BRIDGER E. DEMARS
REGISTERED LANDSCAPE ARCHITECT
REGISTRATION NUMBER 6667420

PROJECT No. 169-01-02L

SHEET L1.11

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Species		Size	Tree Condition Information		Recommendation
Tree ID #	Scientific Name	Common Name	DHB (In.)		
7192	Quercus lauriflora	Laurel Oak	6		
7193	Quercus lauriflora	Laurel Oak	10		
7194	Quercus lauriflora	Laurel Oak	8		
7195	Quercus lauriflora	Laurel Oak	6		
7196	Quercus lauriflora	Laurel Oak	9		
7197	Quercus lauriflora	Laurel Oak	6		
7201	Quercus lauriflora	Laurel Oak	6		
7202	Quercus lauriflora	Laurel Oak	6		
7203	Quercus lauriflora	Laurel Oak	6		
7207	Quercus lauriflora	Laurel Oak	6		
7208	Quercus lauriflora	Laurel Oak	6		
7209	Quercus lauriflora	Laurel Oak	8		
7210	Quercus lauriflora	Laurel Oak	6		
7211	Quercus lauriflora	Laurel Oak	9		
7212	Quercus lauriflora	Laurel Oak	7		
7213	Quercus lauriflora	Laurel Oak	6		
7214	Quercus lauriflora	Laurel Oak	6		
7215	Quercus lauriflora	Laurel Oak	7		
7216	Quercus lauriflora	Laurel Oak	9		
7217	Quercus lauriflora	Laurel Oak	6		
7218	Quercus lauriflora	Laurel Oak	10		
7219	Quercus lauriflora	Laurel Oak	6		
7220	Quercus lauriflora	Laurel Oak	9		
7221	Quercus lauriflora	Laurel Oak	6		
7225	Quercus lauriflora	Laurel Oak	8		
7226	Quercus lauriflora	Laurel Oak	6		
7228	Quercus lauriflora	Laurel Oak	6		
7229	Quercus lauriflora	Laurel Oak	6		
7230	Quercus lauriflora	Laurel Oak	7		
7231	Quercus lauriflora	Laurel Oak	6		
7232	Quercus lauriflora	Laurel Oak	7		
7234	Quercus lauriflora	Laurel Oak	6,10		
7235	Quercus lauriflora	Laurel Oak	7		
7237	Quercus lauriflora	Laurel Oak	6		
7238	Quercus lauriflora	Laurel Oak	10		
7239	Quercus lauriflora	Laurel Oak	6		
7240	Quercus lauriflora	Laurel Oak	6		
7243	Quercus lauriflora	Laurel Oak	6		
7244	Sabal Palmetto	Cabbage Palm	9		
7245	Quercus lauriflora	Laurel Oak	6		
7247	Quercus lauriflora	Laurel Oak	6		
7248	Quercus lauriflora	Laurel Oak	6		
7250	Quercus lauriflora	Laurel Oak	6		
7251	Quercus lauriflora	Laurel Oak	6		
7252	Quercus lauriflora	Laurel Oak	7		
7254	Quercus lauriflora	Laurel Oak	6		
7255	Quercus lauriflora	Laurel Oak	10		
7256	Quercus lauriflora	Laurel Oak	6		
7263	Quercus lauriflora	Laurel Oak	16		
7264	Sabal Palmetto	Cabbage Palm	12		
7265	Quercus lauriflora	Laurel Oak	6		
7266	Quercus lauriflora	Laurel Oak	9		
7267	Quercus lauriflora	Laurel Oak	12		
7269	Quercus lauriflora	Laurel Oak	6		
7270	Quercus lauriflora	Laurel Oak	6		
7271	Quercus lauriflora	Laurel Oak	6		
7280	Quercus lauriflora	Laurel Oak	7		
7289	Quercus lauriflora	Laurel Oak	6		
7290	Sabal Palmetto	Cabbage Palm	13		
7291	Sabal Palmetto	Cabbage Palm	11		
7292	Quercus lauriflora	Laurel Oak	15		
7293	Quercus lauriflora	Laurel Oak	6		
7299	Quercus lauriflora	Laurel Oak	6		
7301	Quercus lauriflora	Laurel Oak	7		
7302	Quercus lauriflora	Laurel Oak	6		
7314	Quercus lauriflora	Laurel Oak	6		
7315	Quercus lauriflora	Laurel Oak	6		
7317	Quercus lauriflora	Laurel Oak	7		
7318	Quercus lauriflora	Laurel Oak	9		
7324	Quercus lauriflora	Laurel Oak	7		
7325	Quercus lauriflora	Laurel Oak	7,6		
7326	Quercus lauriflora	Laurel Oak	6		
7328	Quercus lauriflora	Laurel Oak	6		
7329	Quercus lauriflora	Laurel Oak	6		
7333	Quercus lauriflora	Laurel Oak	6		
7335	Quercus lauriflora	Laurel Oak	6		
7336	Quercus lauriflora	Laurel Oak	8		
7337	Quercus lauriflora	Laurel Oak	6		
7338	Quercus lauriflora	Laurel Oak	6		
7339	Quercus lauriflora	Laurel Oak	7		
7340	Quercus lauriflora	Laurel Oak	6		
7341	Quercus lauriflora	Laurel Oak	6		
7342	Quercus lauriflora	Laurel Oak	6		
7343	Quercus lauriflora	Laurel Oak	6		
7344	Quercus lauriflora	Laurel Oak	6		
7345	Quercus lauriflora	Laurel Oak	12		
7347	Quercus lauriflora	Laurel Oak	7		
7348	Quercus lauriflora	Laurel Oak	6		
7349	Quercus lauriflora	Laurel Oak	6		
7351	Quercus lauriflora	Laurel Oak	6		
7353	Quercus lauriflora	Laurel Oak	6		
7355	Quercus lauriflora	Laurel Oak	6		
7356	Quercus lauriflora	Laurel Oak	6		
7357	Quercus lauriflora	Laurel Oak	6		

Trees to be Retained.

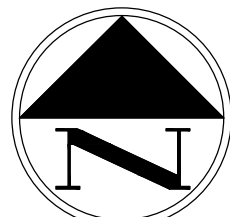
Deteriorated Specimen Trees to be replaced reduced replacement.

Species		Size	Tree Condition Information		Recommendation
Tree ID #	Scientific Name	Common Name	DHB (In.)		
7358	Quercus lauriflora	Laurel Oak	6		
7360	Quercus lauriflora	Laurel Oak	9		
7361	Quercus lauriflora	Laurel Oak	8		
7362	Quercus lauriflora	Laurel Oak	7		
7364	Quercus lauriflora	Laurel Oak	10		
7365	Quercus virginiana	Live Oak	30	Healthy; Retain if possible	Healthy
7366	Quercus lauriflora	Laurel Oak	6		
7367	Quercus lauriflora	Laurel Oak	6		
7368	Quercus lauriflora	Laurel Oak	10		
7369	Quercus lauriflora	Laurel Oak	7		
7370	Quercus lauriflora	Laurel Oak	10		
7371	Quercus lauriflora	Laurel Oak	8		
7372	Quercus lauriflora	Laurel Oak	6		
7373	Quercus lauriflora	Laurel Oak	9		
7374	Quercus lauriflora	Laurel Oak	7		
7375	Quercus lauriflora	Laurel Oak	6		
7376	Quercus lauriflora	Laurel Oak	6,7		
7377	Quercus lauriflora	Laurel Oak	10		
7379	Quercus lauriflora	Laurel Oak	7		
7380	Quercus lauriflora	Laurel Oak	7		
7381	Quercus lauriflora	Laurel Oak	6		
7382	Quercus lauriflora	Laurel Oak	6		
7384	Quercus lauriflora	Laurel Oak	6		
7385	Quercus lauriflora	Laurel Oak	6		
7386	Quercus lauriflora	Laurel Oak	7		
7387	Quercus lauriflora	Laurel Oak	6		
7388	Quercus lauriflora	Laurel Oak	6		
7389	Quercus lauriflora	Laurel Oak	6		
7390	Quercus lauriflora	Laurel Oak	8		
7391	Quercus lauriflora	Laurel Oak	6		
7392	Quercus lauriflora	Laurel Oak	6		
7393	Quercus lauriflora	Laurel Oak	6		
7394	Quercus lauriflora	Laurel Oak	6		
7395	Quercus lauriflora	Laurel Oak	7		
7399	Quercus lauriflora	Laurel Oak	6		
7400	Quercus lauriflora	Laurel Oak	6		
7401	Quercus lauriflora	Laurel Oak	12		
7402	Quercus lauriflora	Laurel Oak	7		
7403	Quercus lauriflora	Laurel Oak	6		
7404	Quercus lauriflora	Laurel Oak	6		
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7406	Quercus lauriflora	Laurel Oak	8		
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7408	Quercus lauriflora	Laurel Oak	6		
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7412	Quercus lauriflora	Laurel Oak	7		
7415	Quercus lauriflora	Laurel Oak	6		
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7424	Quercus lauriflora	Laurel Oak	8		
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7427	Quercus lauriflora	Laurel Oak	8		
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7432	Quercus lauriflora	Laurel Oak	6		
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7440	Quercus lauriflora	Laurel Oak	10		
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7465	Quercus lauriflora	Laurel Oak	8		
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7468	Quercus lauriflora	Laurel Oak	7		
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8004	Quercus lauriflora	Laurel Oak	10		
8005	Quercus lauriflora	Laurel Oak	8		
8006	Quercus lauriflora	Laurel Oak	6		

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0 50 100 200
SCALE IN FEET

CONSTRUCTION PLAN REVISIONS

YARDLY
DELAND CROSSINGS

CLIENT: TM BTR OF FLORIDA, LLC

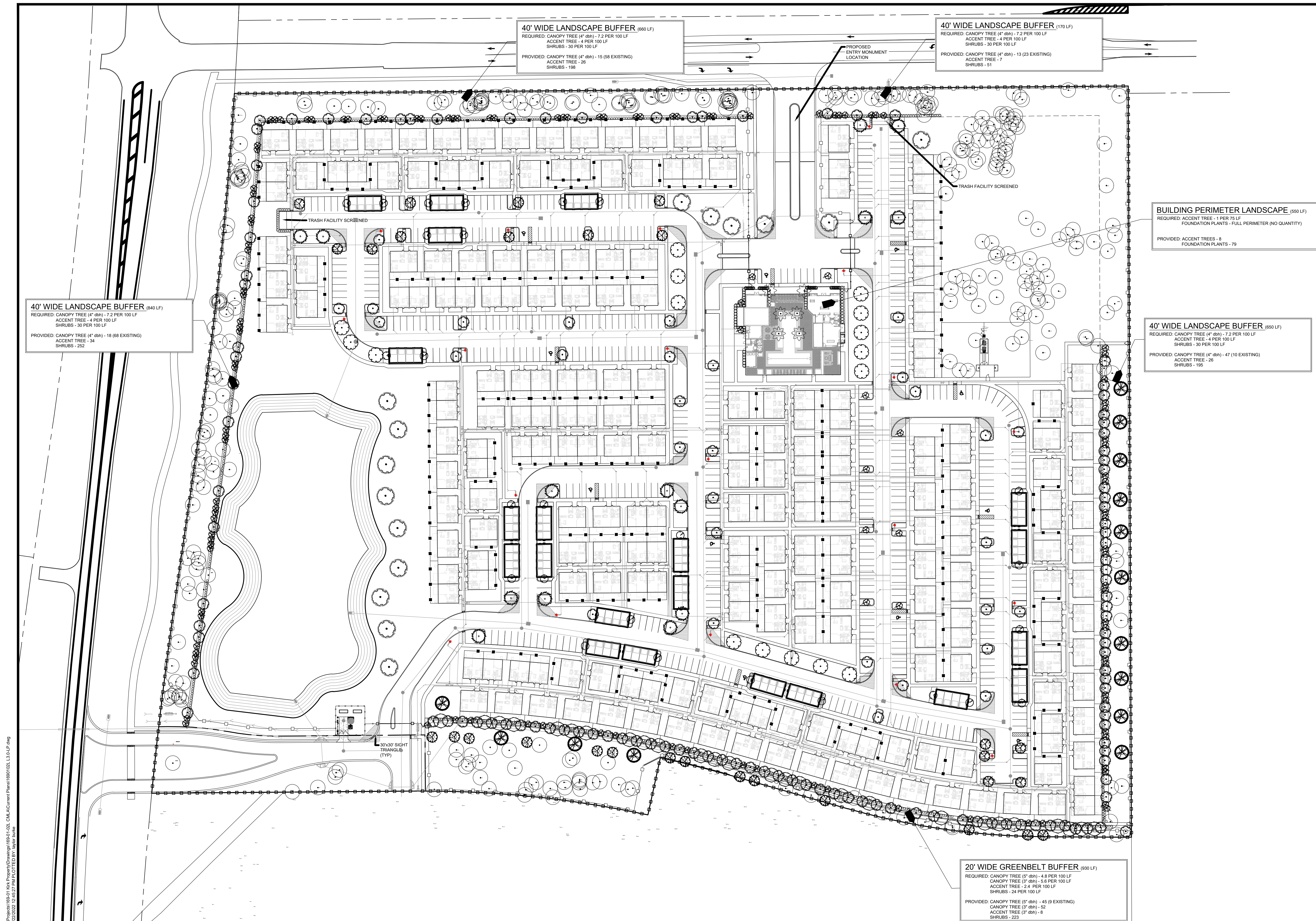
TREE REMOVAL SPREADSHEET

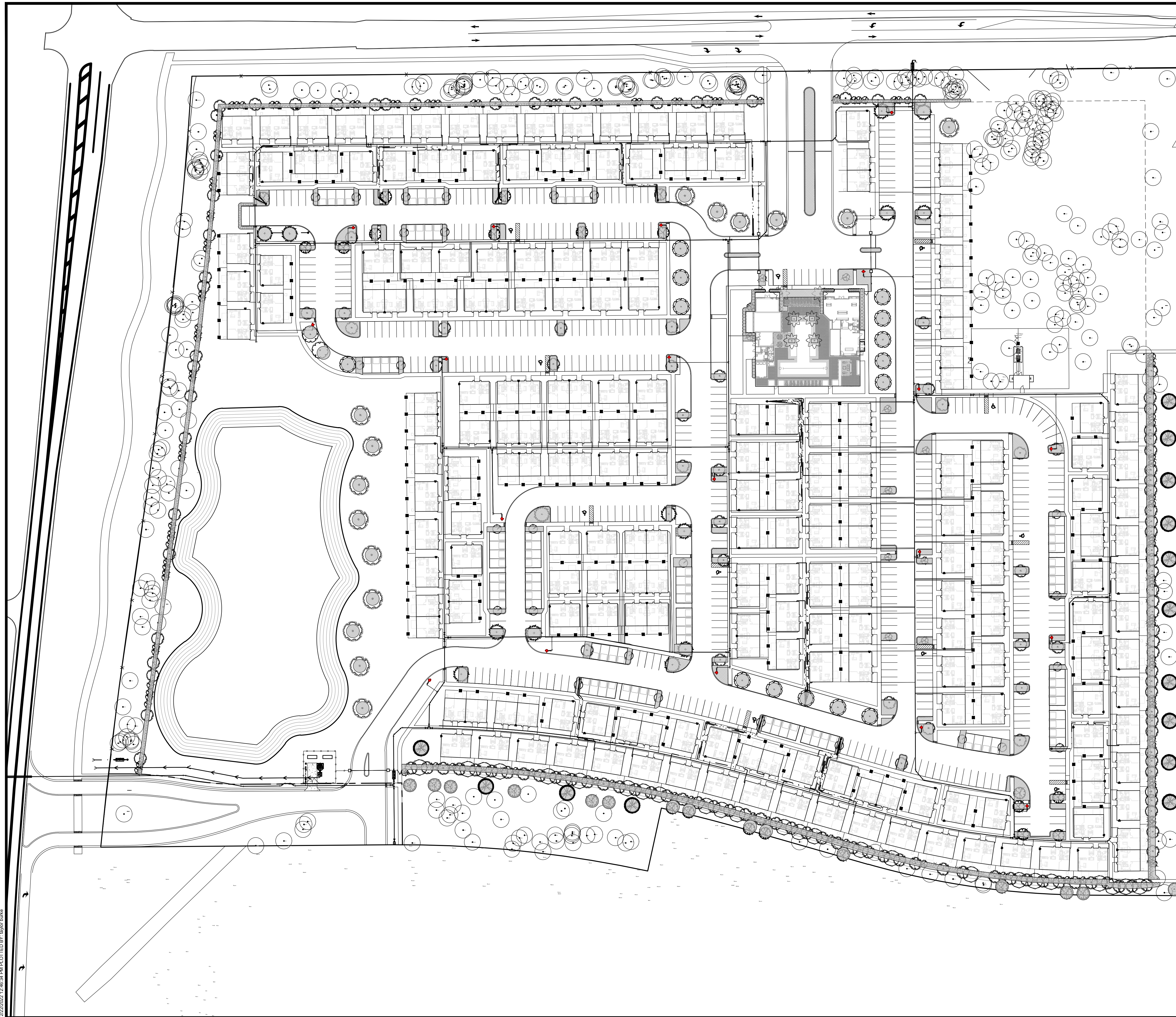
Engineering Business Certificate of Authorization No. 32771
Florida Certificate of Authorization No. LC28080638



BRIDGER E. DEMARS
REGISTERED LANDSCAPE ARCHITECT
REGISTRATION NUMBER 6667420

PROJECT No. 169-01-02L
SHEET L1.12





TREE & OTHER VEGETATION ~ DESIGN STANDARDS NOTES:

CITY OF DELAND CODE Sec. 33-57.05.B.2

2. REPLACEMENT SHALL BE BASED UPON ONE-THIRD OF THE TOTAL DBH OF THE TRUNK(S) OF THE TREE(S) REMOVED THAT MEASURE SIX INCHES OR GREATER DBH. DBH SHALL BE MEASURED AT 4 1/2 FEET ABOVE THE GROUND. SINGLE TREES MAY BE REPLACED WITH TWO OR MORE TREES, PROVIDED THE MINIMUM REPLACEMENT REQUIREMENTS ARE MET. IN NO CASE SHALL REPLACEMENT STOCK BE LESS THAN EIGHT FEET IN HEIGHT, HAVE A DBH OF LESS THAN TWO INCHES, OR A CALIPER OF LESS THAN THREE INCHES. IF REPLACEMENT TREES ARE RELOCATED TO THE LANDSCAPE BUFFER THE REPLACEMENT STOCK MUST MEET THE DBH REQUIREMENTS OF THE SPECIFIC BUFFER.

CITY OF DELAND AND VOLUSIA COUNTY ~ IRRIGATION NOTE:

1. IRRIGATION ZONES DELINEATED AS MICRO-IRRIGATION OR WITH IRRIGATION TECHNIQUES OTHER THAN MICRO-IRRIGATION
2. ON SEPARATE, NON-IRRIGATION ZONES FROM OTHER LANDSCAPE PLANT ZONES
3. IRRIGATION SPRAYS AND ROTORS ARE NOT COMBINED ON THE SAME CONTROL VALVE CIRCUIT
4. SPRAY AND ROTORS HAVE MATCHING APPLICATION RATES WITHIN EACH IRRIGATION ZONE
5. IRRIGATION SYSTEM AIDS OVER-SPRAY AND RUNOFF ON WALKWAYS, ROADWAYS, TRUSTEES OR OTHER NON-LANDSCAPED AREAS
6. QUIET WIDE OR LESS LIKELY AREAS CONTAIN MICRO-IRRIGATION ONLY
7. SPRINKLER SPACING DOES NOT EXCEED 50% OF THE SPRINKLER'S DIAMETER OF COVERAGE
8. IRRIGATION CONTROL EQUIPMENT CONTAINS AN AUTOMATIC IRRIGATION CONTROLLER WITH PROGRAM FLEXIBILITY (NEITHER MECHANICAL, THE AUTOMATIC IRRIGATION CONTROLLER CONTAINS A PROGRAMMABLE LOGIC CONTROLLER)
9. EACH LOT TO PROVIDE AN OPERABLE RAIN SENSOR DEVICE EXPOSED TO UNOBSTRUCTED RAINFALL

SANITARY UTILITY EASEMENT NOTE:

NO TREES ARE TO BE PLANTED WITHIN THE 30-FOOT SANITARY SEWER UTILITY EASEMENT, AND NO TREES ARE TO BE PLANTED WITHIN 15 FEET OF A SANITARY SEWER LATERAL LINE.

UTILITY APPURTENANCE NOTE:

THE CONSTRUCTION OF ALL ABOVE GROUND UTILITY APPURTENANCES VISIBLE FROM PUBLIC RIGHT-OF-WAY SUCH AS PEDESTALS, UTILITY METERS, TRANSFORMERS, BACK-FLOW PREVENTION DEVICES, ETC. FOR NEW DEVELOPMENT OR REDEVELOPMENT ACTIVITIES SHALL CONFORM TO SCREENING REQUIREMENTS AS OUTLINED IN SECTION 33-88.01. OF THE LAND DEVELOPMENT CODE. PLANT LOCATION MUST BE CONSIDERATE OF REQUIRED SPATIAL SEPARATIONS FROM A FIRE FLOW PROTECTION APPLIANCE IN ACCORDANCE TO THE UNIFORM FIRE CODE.

WETLAND CONSERVATION AREA NOTE:

THE WETLAND CONSERVATION AREA SHALL BE RETAINED IN A NATURAL STATE PURSUANT TO THE CITY OF DELAND LAND DEVELOPMENT CODE (LDC) SECTION 33-58. IN ADDITION, A 25 FOOT SETBACK FROM THE WETLAND CONSERVATION AREA IS REQUIRED AND SHALL CONFORM TO THE PROVISIONS STIPULATED WITHIN THE CITY OF DELAND LAND DEVELOPMENT CODE

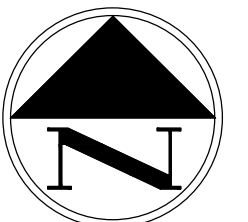
IRRIGATION LEGEND

SYMBOL	DESCRIPTION
	DRIP/MICRO IRRIGATION

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A horizontal scale bar with a black background and white markings. The markings are at 0, 50, 100, and 200. Below the bar is the text "SCALE IN FEET".

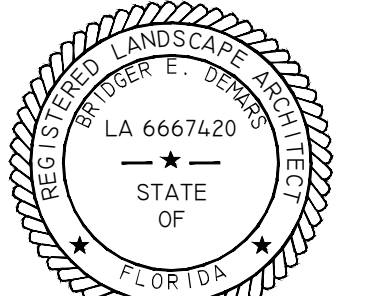
CONSTRUCTION PLAN REVISIONS

YARDLY
DELAND CROSSINGS

CLIENT: TMBTR OF FLORIDA, LLC

SCHEMATIC IRRIGATION PLAN

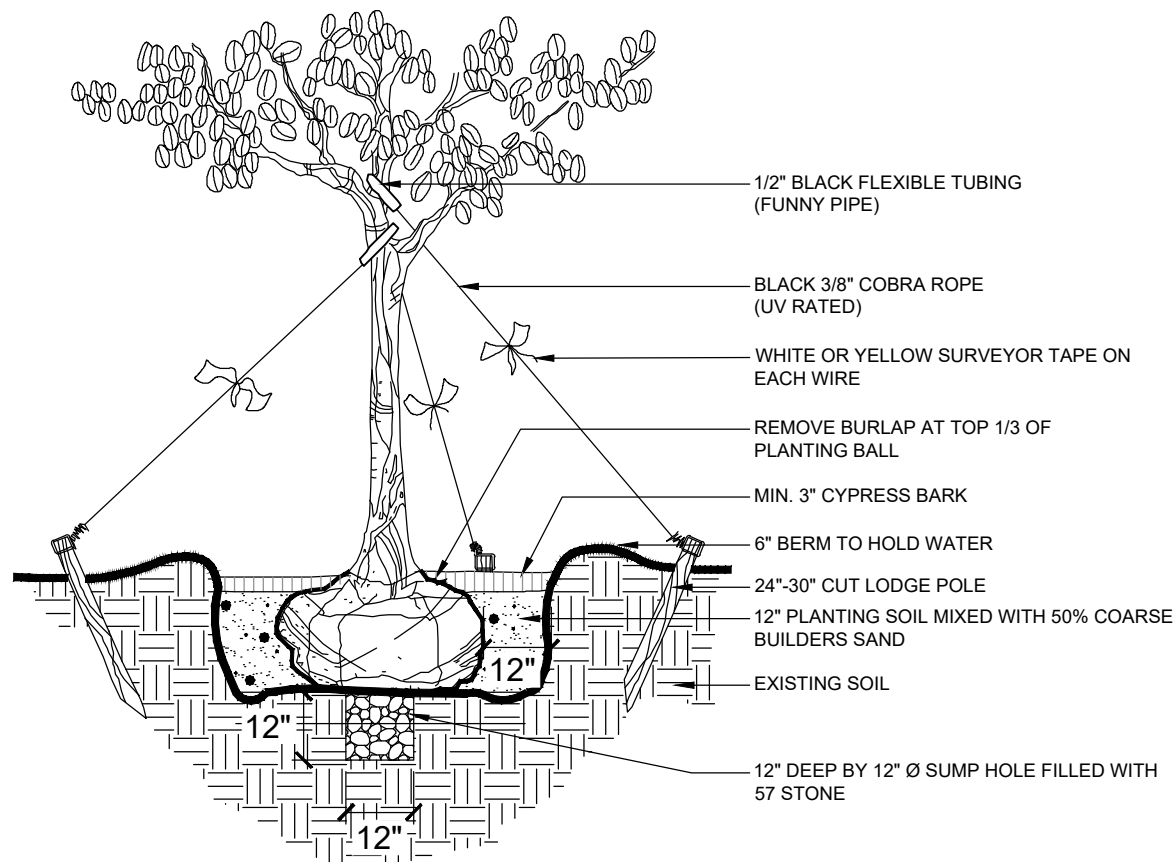
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Florida Certificate of Authorization No. LC26000638



BRIDGER E. DEMARS
REGISTERED LANDSCAPE ARCHITECT
REGISTRATION NUMBER 6667420

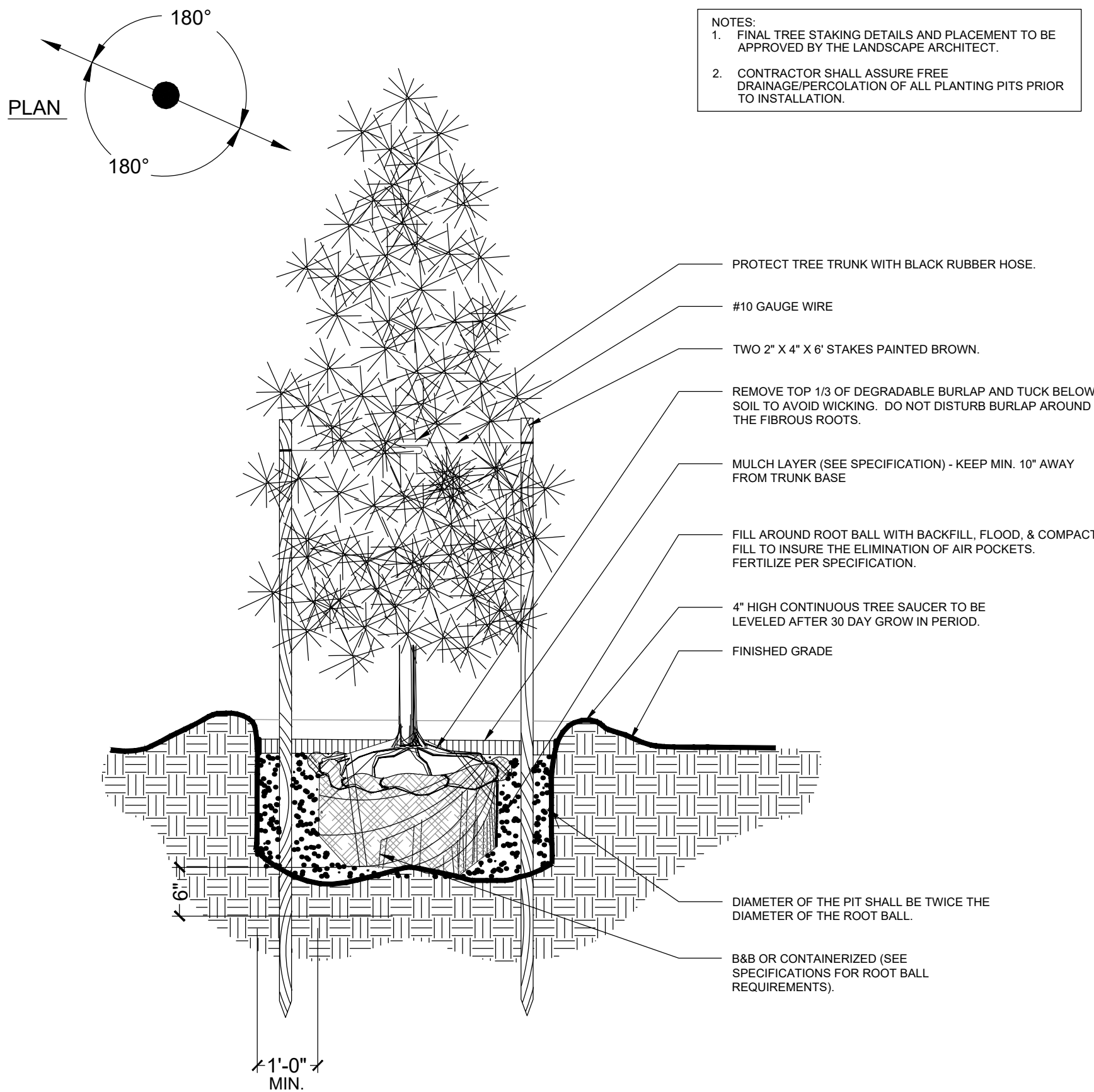
PROJECT No.	169-01-02L
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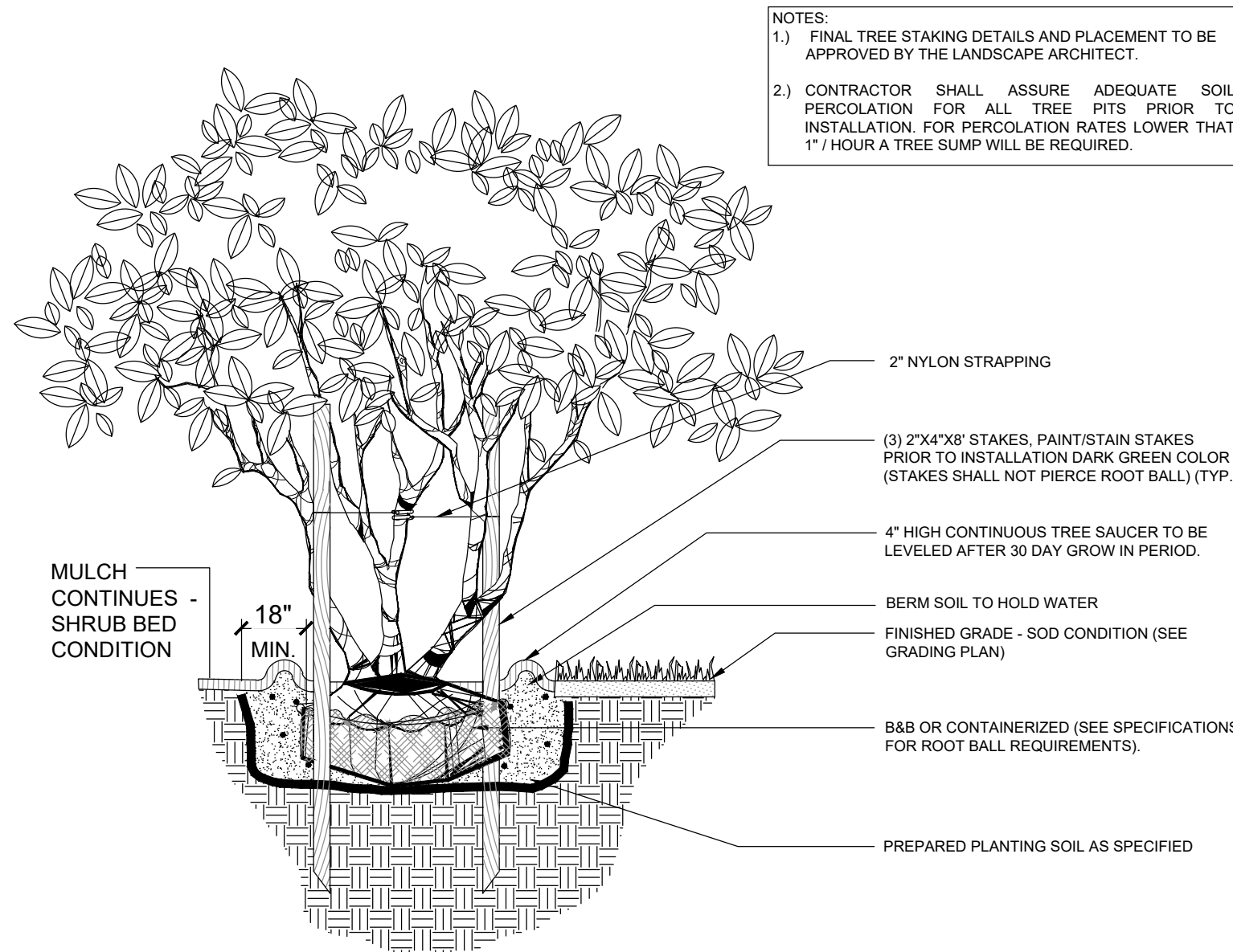


NOTES:
PLANTING SOIL SPECIFICATION:
40% - PEAT
60% - PINE BARK
10% - SAND
1 LG./CU. YD. - TALSTAR
1 LG./CU. YD. - SUPER PHOSPHATE
5 LG./CU. YD. - DOLomite
(PH: 6.0 - 6.5)

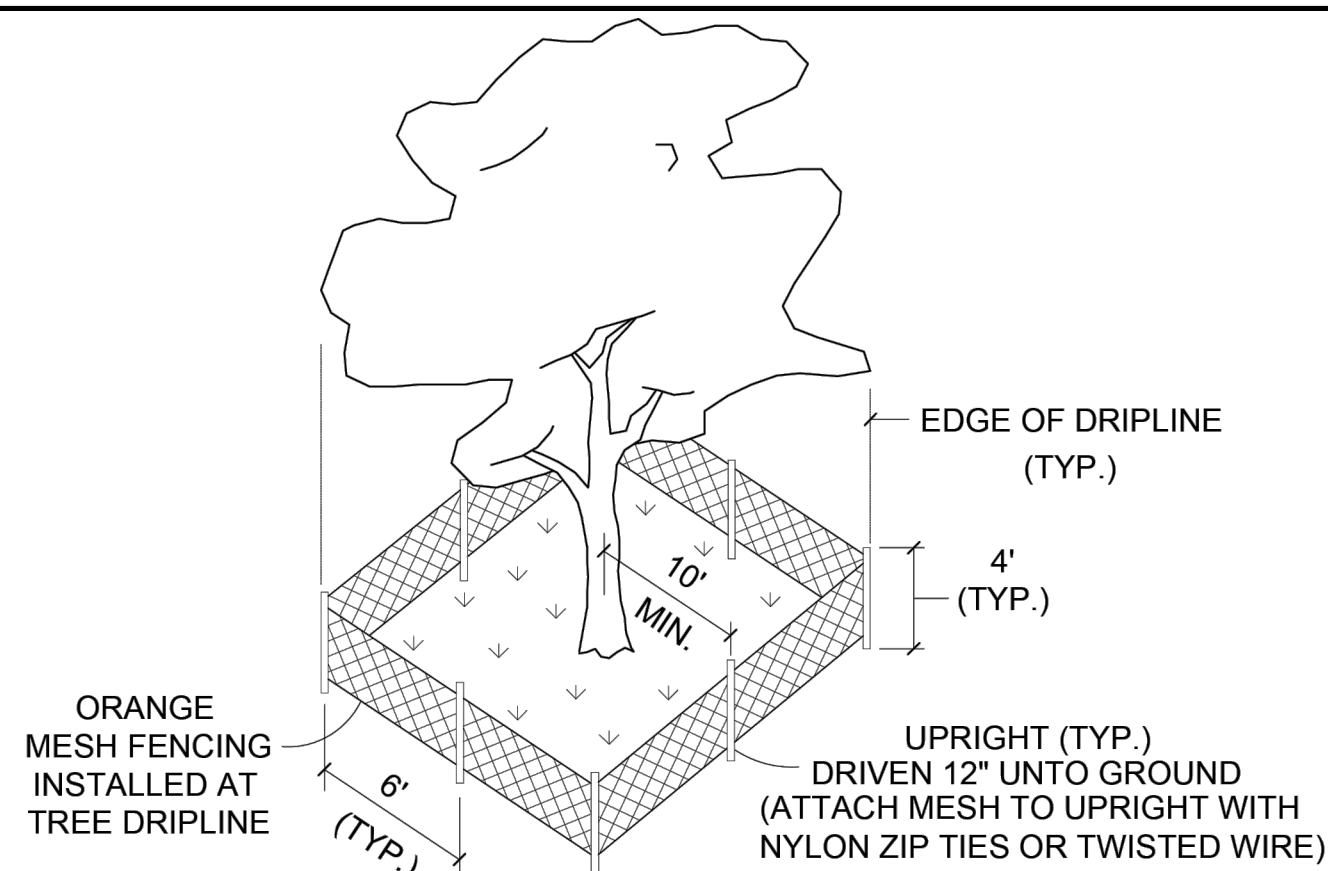
D MAGNOLIA TREE
SCALE: N.T.S.



E SMALL TREE INSTALLATION
SCALE: N.T.S.



F MULTI-TRUNK TREE INSTALLATION & STAKING
SCALE: N.T.S.



TYP. CITY TREE BARRICADE DETAIL
N.T.S.

TREE BARRICADES ARE REQUIRED AROUND ALL TREES WHICH HAVE BEEN DESIGNATED ON THE SITE PLAN TO BE RETAINED AND PROTECTED. PRIOR TO ANY CLEARING OR CONSTRUCTION ACTIVITY OCCURRING ON THE SITE, TREE BARRICADES SHALL BE CONSTRUCTED BY THE CONTRACTOR AND APPROVED BY THE CITY. TREE BARRICADES SHALL BE PLACED AT THE EDGE OF THE DRIPLINE OR A MINIMUM OF 10' FROM THE TRUNK OF THE TREE, WHICHEVER IS GREATER.

FOR THE BARRIER THE CITY RECOMMENDS SAFETY BARRICADE FENCING.

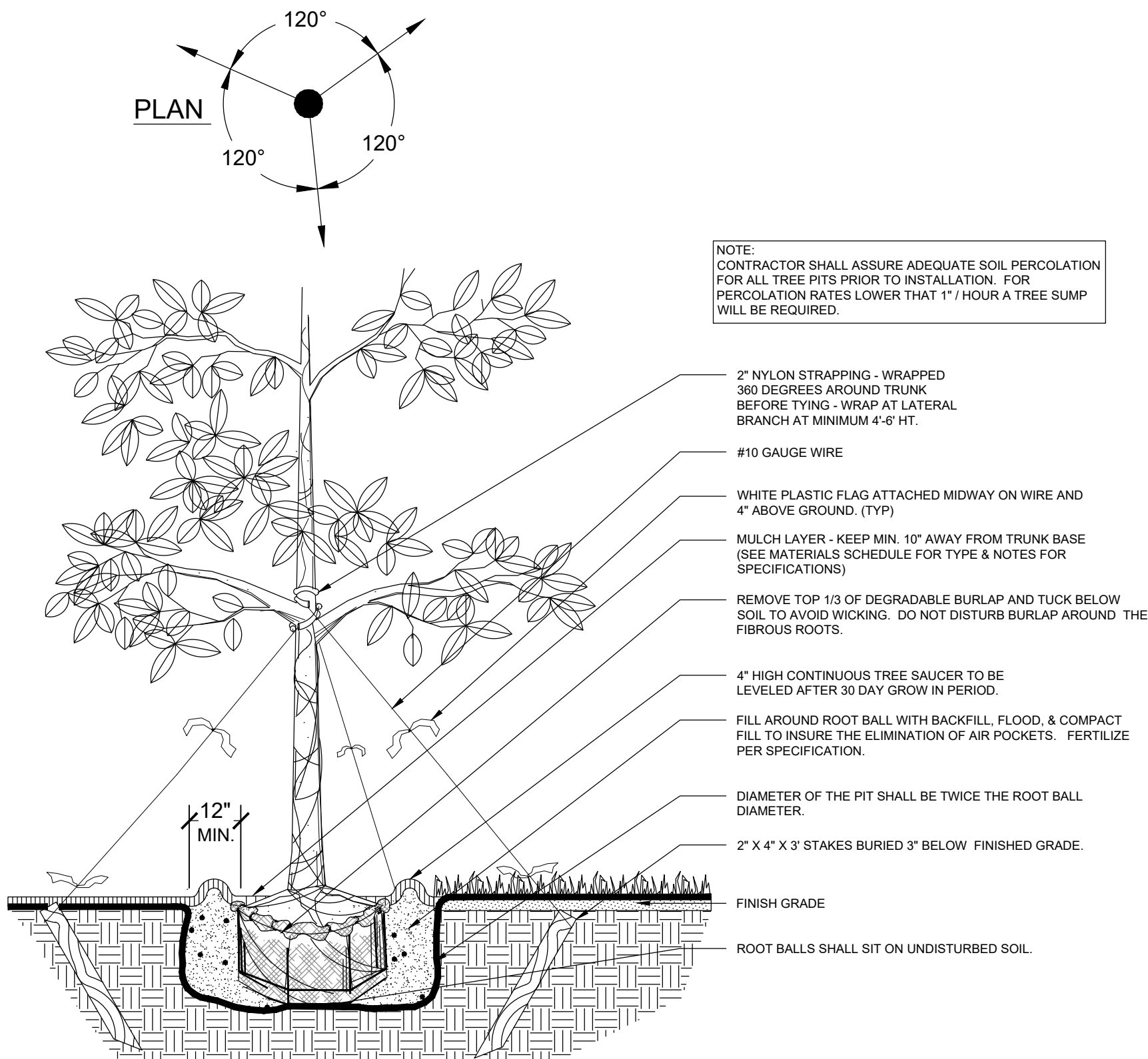
NOTE: EXISTING TREES IN LANDSCAPE BUFFER SHALL ALSO BE PROTECTED.

DATE: May 22, 2019

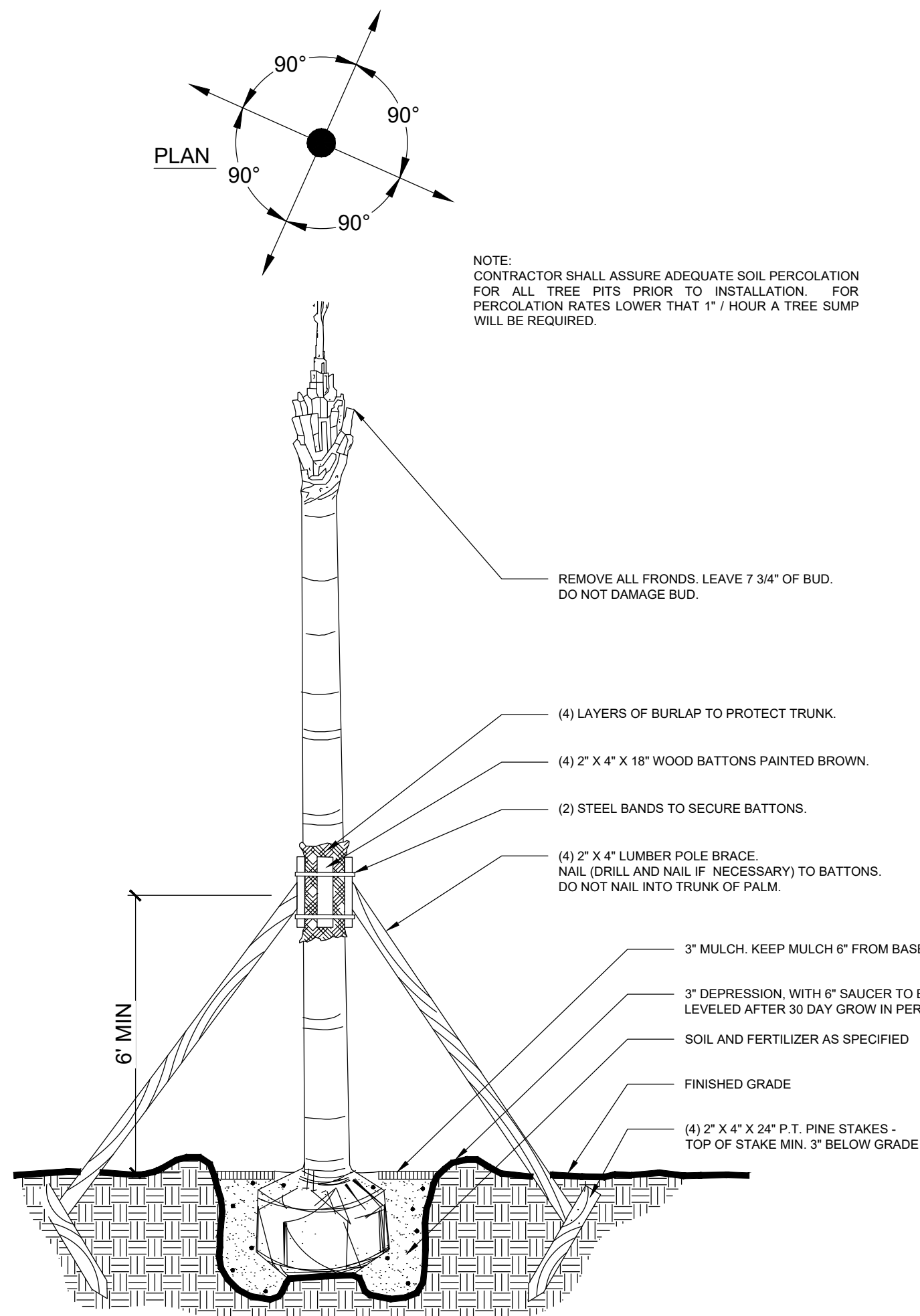
TREE BARRICADE DETAIL

M112

City of DeLand - Standard Details



B LARGE TREE INSTALLATION & STAKING
SCALE: N.T.S.



C CABBAGE PALM INSTALLATION
SCALE: N.T.S.

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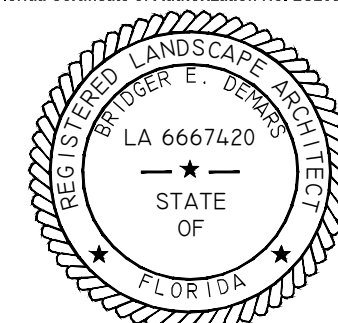
CONSTRUCTION PLAN REVISIONS

YARDLY
DELAND CROSSINGS

CLIENT: TM BTR OF FLORIDA, LLC

LANDSCAPE DETAILS

Engineering Business Certificate of Authorization No. 32771
Florida Certificate of Authorization No. LC2696638



BRIDGER E. DEMARS
REGISTERED LANDSCAPE ARCHITECT
REGISTRATION NUMBER 6667420

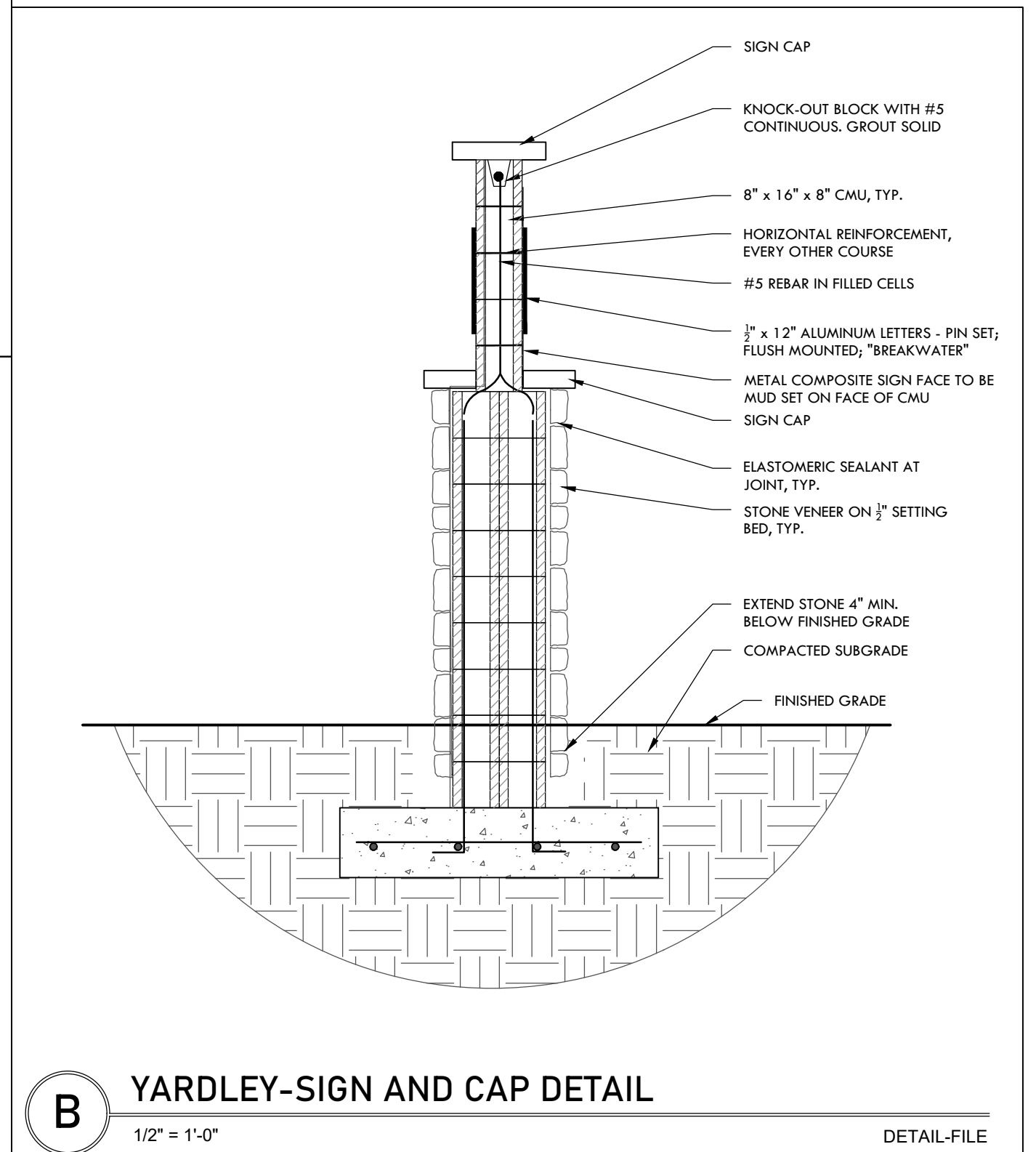
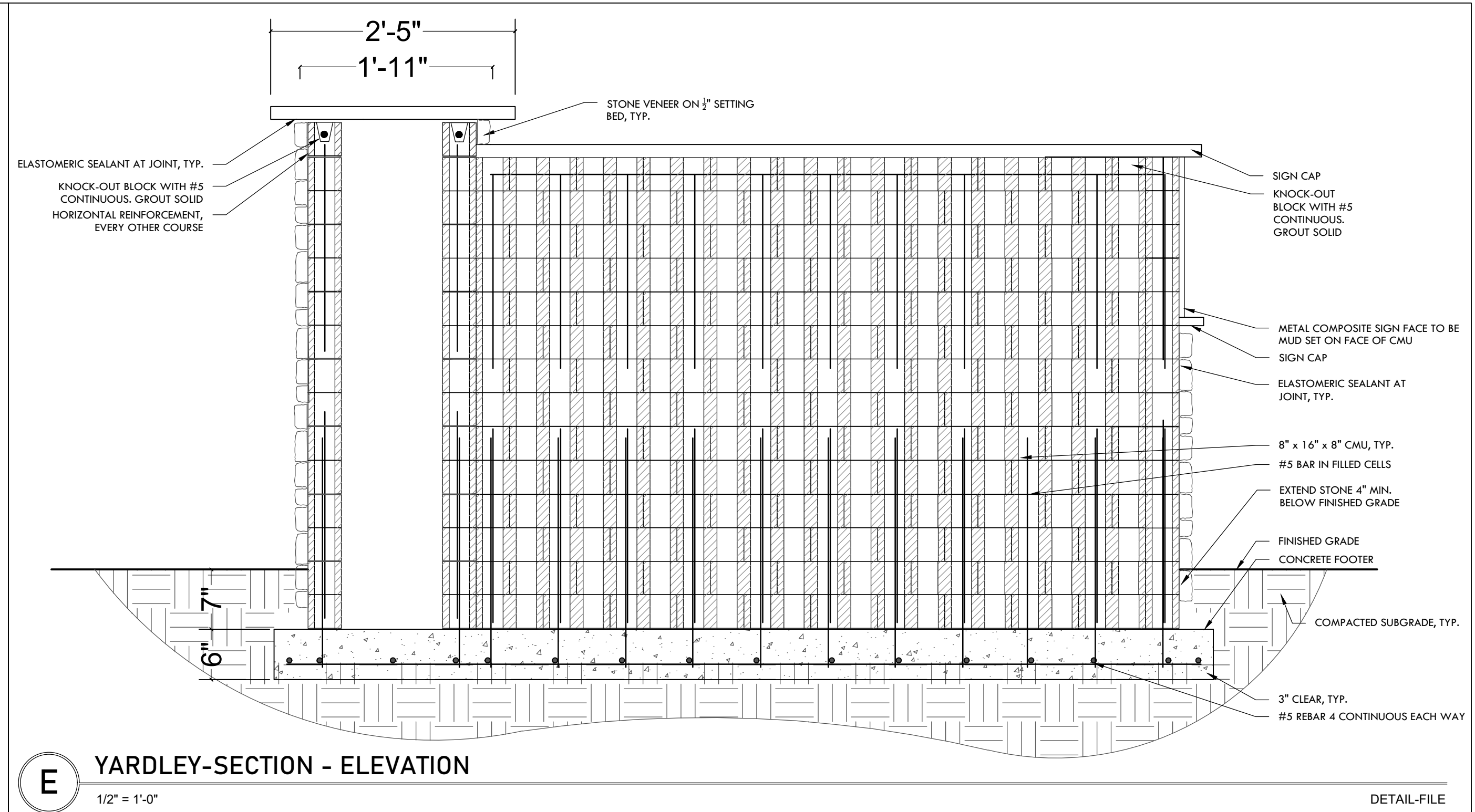
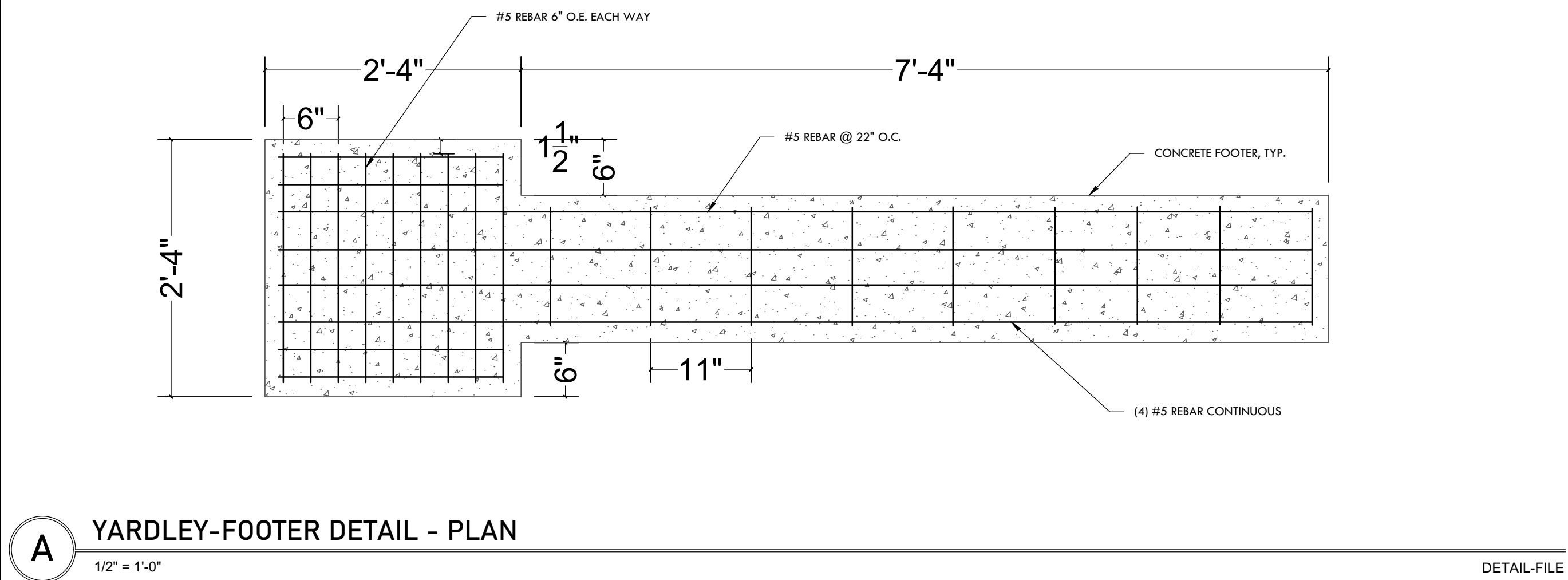
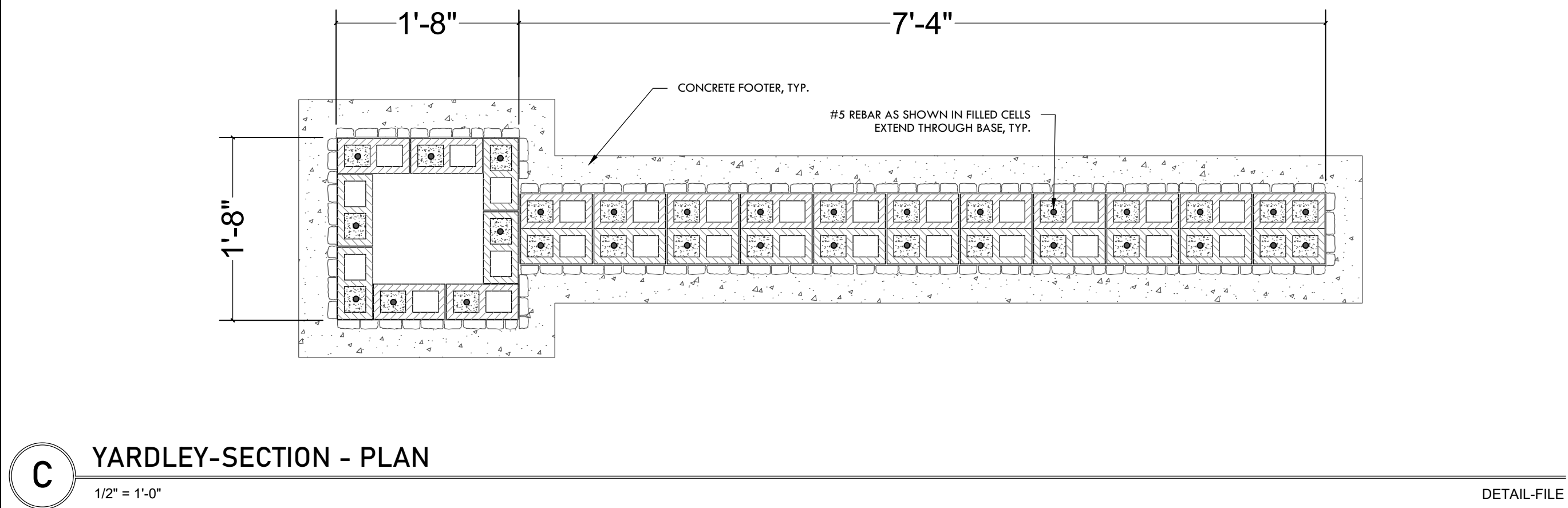
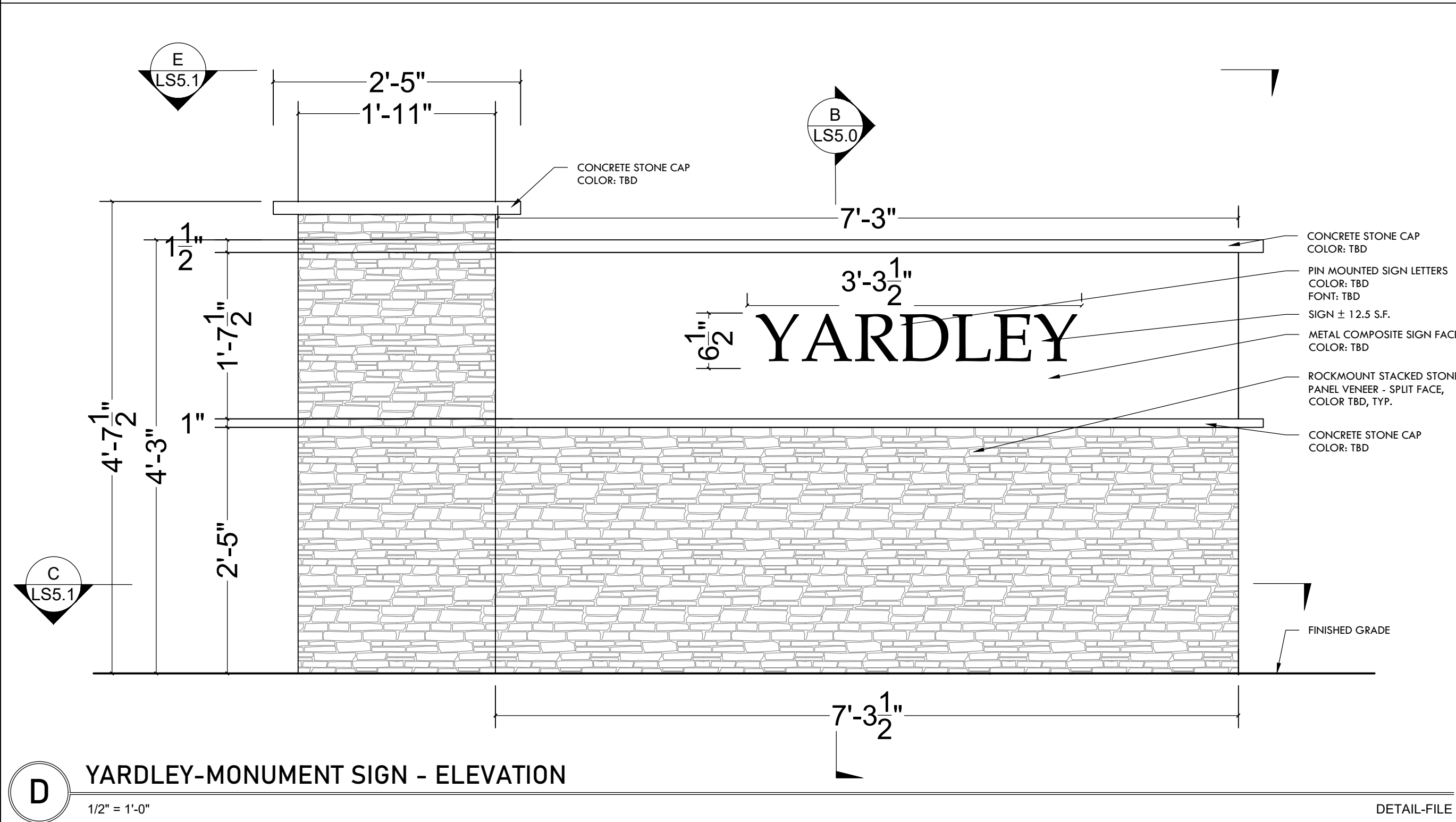
PROJECT No.

169-01-02L

SHEET

L5.0

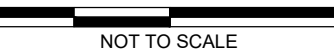
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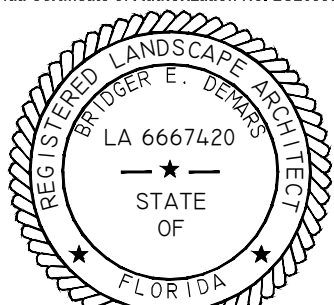
CONSTRUCTION PLAN REVISIONS

YARDLY
DELAND CROSSINGS

CLIENT: TM BTR OF FLORIDA, LLC

LANDSCAPE DETAILS

Engineering Business Certificate of Authorization No. 32771
Florida Certificate of Authorization No. LC2696638

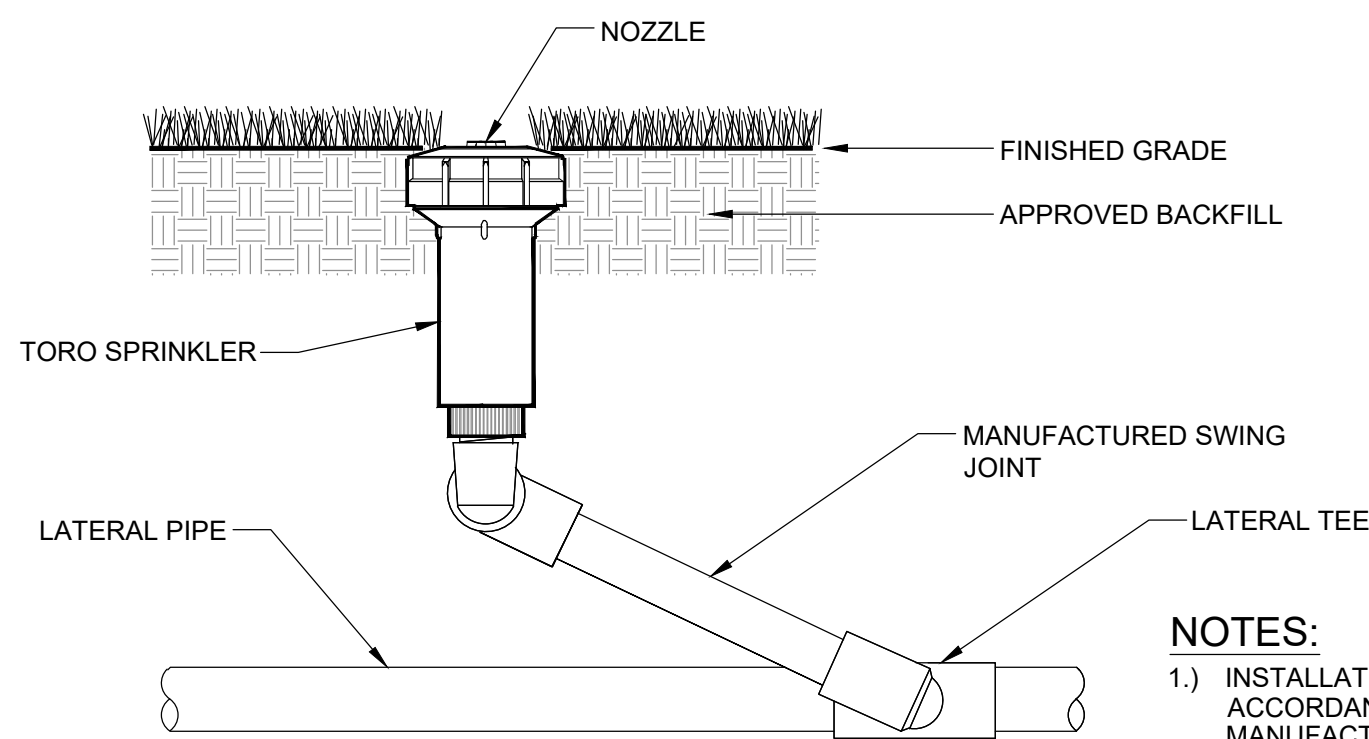


BRIDGER E. DEMARS
REGISTERED LANDSCAPE ARCHITECT
REGISTRATION NUMBER 6667420

PROJECT No. 169-01-02L

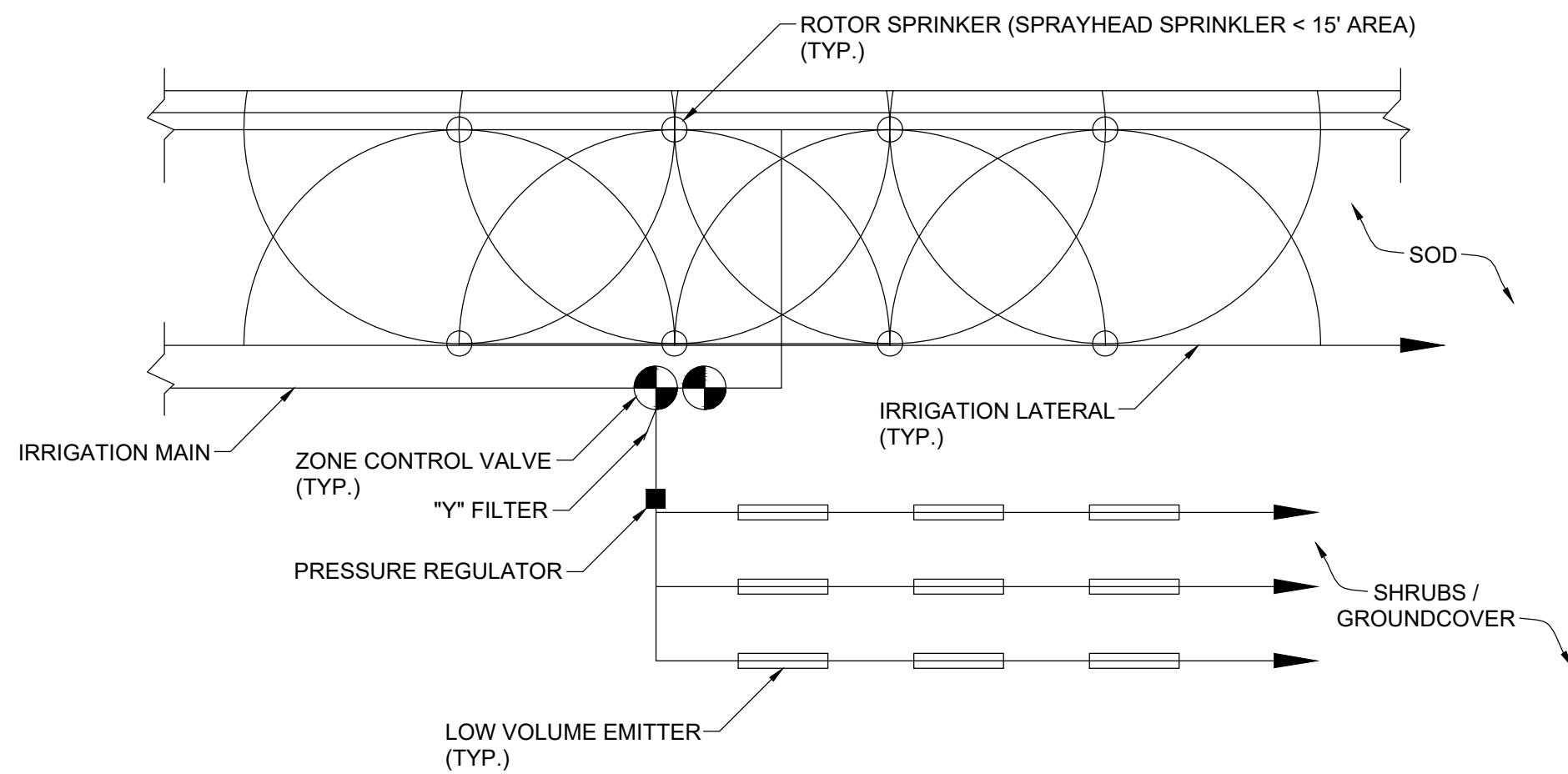
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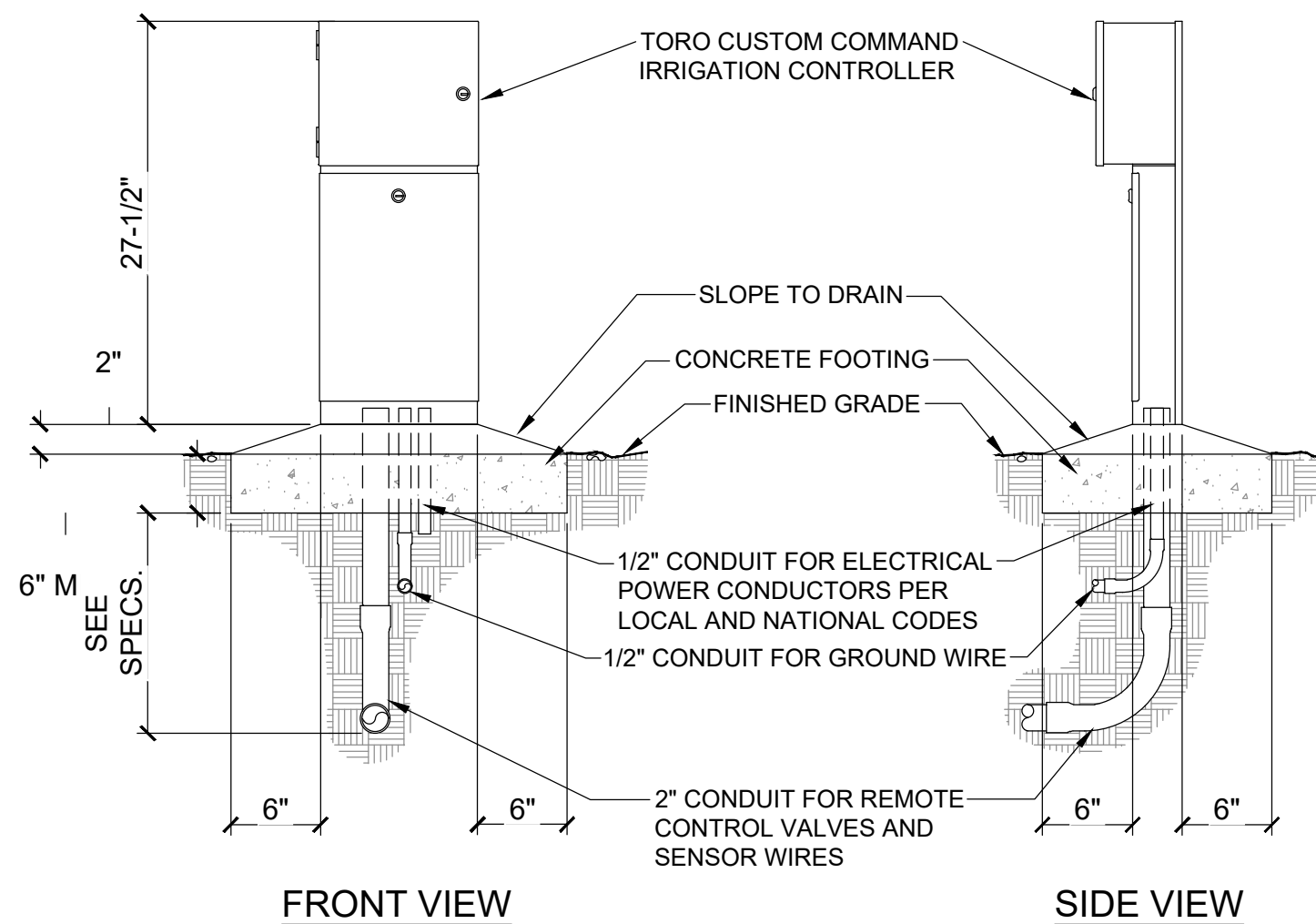
- NOTES:
- 1.) INSTALLATION TO BE COMPLETED IN ACCORDANCE WITH MANUFACTURER'S SPECIFICATIONS.
 - 2.) INSTALL SPRINKLER AT FINISHED GRADE.

C FIXED-SPRAY SPRINKLER (TOTO 570Z SHOWN)
SCALE: N.T.S.



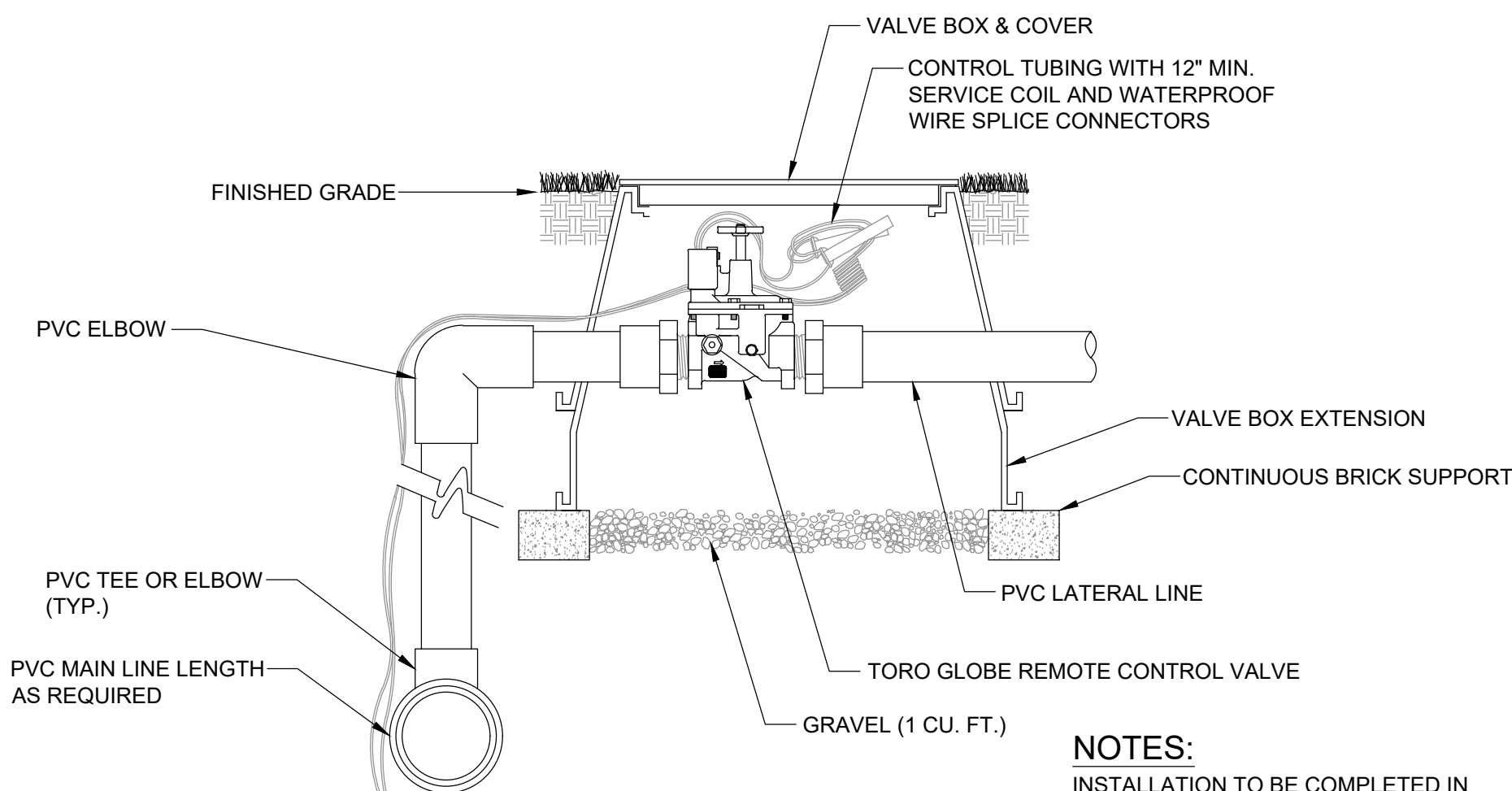
D TYPICAL IRRIGATION DETAIL
SCALE: N.T.S.

- CITY OF DELAND IRRIGATION NOTES:**
1. All landscape irrigation systems shall be low-volume irrigation systems. A low-volume irrigation system is designed to provide no more than the minimum amount of water required by any specific landscape material to ensure survival of that material. Such a system utilizes a combination of sprinkler mechanisms and zones to accommodate the individual irrigation requirements of each type of landscape material, including trees, shrubs, ornamentals and turf areas.
 2. All underground irrigation systems shall be regulated by an automatic timer or controller.
 3. The design of the system shall include sprinkler heads and devices appropriate for the landscape material to be irrigated.
 4. Low-trajectory heads or low-volume water distributing devices shall be used to irrigate confined areas in order to prevent overspray onto impervious areas.
 5. Irrigation systems shall be designed to place high water demand areas, such as lawns, on separate zones from those areas with reduced water requirements.
 6. Automatically controlled irrigation systems shall be operated by an irrigation controller that is capable of irrigating high requirement areas and a different schedule from low water requirement areas, provided that separate zones exist as described in sub[section] 5. above.
 7. Irrigation systems shall be designed so that impervious areas are not watered.
 8. Moisture sensing devices (i.e., rain check valve) shall be installed to regulate the controller's operation during wet weather.
 9. Precipitation rates for each zone shall be calculated and noted on the irrigation plans.
 10. The watering schedule recommended by the urban forester shall be noted on the irrigation plans.
 11. All irrigation systems using a well shall be outfitted with backflow protection.



NOTE:
INSTALLATION TO BE COMPLETED IN ACCORDANCE WITH MANUFACTURER'S SPECIFICATIONS.

A PEDESTAL-MOUNT CONTROLLER (TORO CONTROLLER SHOWN)
SCALE: N.T.S.



NOTES:
INSTALLATION TO BE COMPLETED IN ACCORDANCE WITH MANUFACTURER'S SPECIFICATIONS.

B VALVE (TORO 220 SERIES SHOWN)
SCALE: N.T.S.

- CITY OF DELAND IRRIGATION SCHEDULE NOTES:**
1. Sec. 30-15.03. - Landscape irrigation schedules.
 - (a) When Daylight Savings Time is in effect, landscape irrigation shall occur only in accordance with the following irrigation schedule:
 - (1) Residential landscape irrigation at odd numbered addresses or no address may occur only on Wednesday and Saturday and shall not occur between 10:00 a.m. and 4:00 p.m.; and
 - (2) Residential landscape irrigation at even numbered addresses may occur only on Thursday and Sunday and shall not occur between 10:00 a.m. and 4:00 p.m.; and
 - (3) Nonresidential landscape irrigation may occur only on Tuesday and Friday and shall not occur between 10:00 a.m. and 4:00 p.m.; and
 - (4) No more than three-fourths-inch of water may be applied per irrigation zone on each day that irrigation occurs, and in no event shall irrigation occur for more than one hour per irrigation zone on each day that irrigation occurs.
 - (b) When Eastern Standard Time is in effect, landscape irrigation shall occur only in accordance with the following irrigation schedule:
 - (1) Residential landscape irrigation at odd numbered addresses or no address may occur only on Saturday and shall not occur between 10:00 a.m. and 4:00 p.m.; and
 - (2) Residential landscape irrigation at even numbered addresses may occur only on Sunday and shall not occur between 10:00 a.m. and 4:00 p.m.; and
 - (3) Nonresidential landscape irrigation may occur only on Tuesday and shall not occur between 10:00 a.m. and 4:00 p.m.; and
 - (4) No more than three-fourths-inch of water may be applied per irrigation zone on each day that irrigation occurs, and in no event shall irrigation occur for more than one hour per irrigation zone on each day that irrigation occurs.
 - (c) All landscape irrigation shall be limited in amount to only that necessary to meet landscape needs.

NOT TO SCALE

CONSTRUCTION PLAN REVISIONS

YARDLY
DELAND CROSSINGS

CLIENT: TM BTR OF FLORIDA, LLC

IRRIGATION DETAILS

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PLANT SCHEDULE

TREES	QTY	BOTANICAL NAME	COMMON NAME	SIZE	CONTAINER TYPE	HEIGHT	SPECIFICATION	NATIVE	REMARKS
	26	Acer rubrum 'Florida Flame'	Florida Flame Red Maple	2" D.B.H.	B&B	10' Ht.	Florida No.1 or better	Yes	
	26	Ilex cassine	Dahoon Holly	3" D.B.H.	B&B	10' Ht. Min	Florida No. 1 or better	Yes	
	124	Lagerstroemia indica	Crape Myrtle	3" D.B.H.	B&B	8' Ht.	Florida No. 1 or better	No	
	29	Magnolia grandiflora 'D.D. Blanchard'	D.D. Blanchard Southern Magnolia	2" D.B.H.	B&B	8' Ht.	Florida No. 1 or better	Yes	
	14	Platanus occidentalis	American Sycamore	3" D.B.H.	B&B	12' Ht.	Florida No. 1 or better	Yes	
	16	Quercus shumardi	Shumard Oak	3" D.B.H.	B&B	14' - 16' HT.	Florida No. 1 or better	Yes	
	147	Quercus virginiana	Southern Live Oak	3" D.B.H.	B&B	12' Ht.	Florida No. 1 or better	Yes	
	15	Quercus virginiana	Southern Live Oak	5" D.B.H.	B&B	12' Ht.	Florida No. 1 or better	Yes	
	14	Taxodium distichum	Bald Cypress	3" D.B.H.	B&B	8' Ht.	Florida No.1 or better	Yes	
PALM TREES	QTY	BOTANICAL NAME	COMMON NAME	SIZE	CONTAINER TYPE	HEIGHT	SPECIFICATION	NATIVE	REMARKS
	6	Butiagrus nabonnandii x	Mule Palm	20' Ht.	Field Grown	20' Ht.	Florida No. 1 or better	No	
SHRUBS	QTY	BOTANICAL NAME	COMMON NAME	SIZE	CONTAINER	HEIGHT	NATIVE	SPACING	
	42	Abelia x 'Edward Goucher'	Edward Goucher Abelia	3 gal.	Pot	18" Ht. Min	No	48" o.c.	
	2	Crinum augustum 'Queen Emma'	Queen Emma Crinum Lily	7 gal.	Pot	30" Ht. Min	No	48" o.c.	
	24	Gardenia 'Frostproof'	Frostproof Gardenia	3 gal.	Pot	18" Ht. Min	No	48" o.c.	
	623	Hamelia patens glabra	Dwarf Firebush	3 gal.	Pot	24" Ht.	Yes	36" o.c.	
	12	Rosa 'Radtko'	Knockout Rose	3 gal.	Pot	24" Ht. Min.	No	48" o.c.	
	397	Viburnum odoratissimum	Sweet Viburnum	3 gal.	Pot	24" Ht., 36" Sprd.	Yes	36" o.c.	

MISCELLANEOUS

QTY	BOTANICAL NAME	COMMON NAME	SPECIFICATION
TBD	IRRIGATION		100% HEAD TO HEAD IN TURF AREAS, MICRO DRIP EMITTERS FOR ALL PLANTINGS
TBD	PASPALUM NOTATUM	ST AUGUSTINE SOD	TO BE FIELD VERIFIED BY CONTRACTOR. (AREA IS FOR COMMON SPACE ONLY)
TBD	STENOTAPHRUM SECUNDATUM "FLORATAM"	BAHIA SOD	TO BE FIELD VERIFIED BY CONTRACTOR. (AREA IS FOR COMMON SPACE ONLY)
TBD	MULCH	PINE STRAW MULCH	MIN. 3" THICK

PLANTING NOTES (UTILITY AND METER):

- THERE SHALL BE 3' MINIMUM CLEARANCE FROM LANDSCAPE PLANTS AND THE EDGE OF THE METER SLAB FOR METERS LESS THAN 3" AND 6" FOR METERS LARGER THAN 3". AND FOR FIRE LINE BACKFLOW PREVENTION ASSEMBLIES.
- THERE SHALL BE 10' MINIMUM CLEARANCE BETWEEN TREES AND METER ASSEMBLIES, METER ASSEMBLY SLABS, AND FIRE LINE BACKFLOW PREVENTION ASSEMBLIES.
- THERE MUST BE A CLEARANCE OF 7.5' MINIMUM FROM THE FRONT AND BOTH SIDES, AND TO THE REAR OF ALL FIRE HYDRANTS AND ABOVE GRADE OBSTRUCTIONS INCLUDING POSTS, FENCES, TREES, ETC., PER THE FLORIDA FIRE PREVENTION CODE AND "NFPA 18.3.4.1 - HYDRANTS."
- STREET SIDE OF METER ASSEMBLIES AND FIRE LINE BACKFLOW PREVENTION ASSEMBLIES SHALL REMAIN OPEN AND FREE OF LANDSCAPING.
- TREES SHALL NOT BE PLANTED OR LOCATED WITHIN 10 FEET OF ANY POTABLE WATER MAIN, RECLAIMED WATER MAIN, SANITARY FORCE MAIN, GRAVITY SANITARY SEWER MAIN, SANITARY CLEANOUTS, OR POTABLE/RECLAIMED/FORCE MAIN APPURTENANCES SUCH AS METERS, HYDRANTS, BACKFLOW PREVENTION ASSEMBLIES, ETC. THAT ARE OWNED AND MAINTAINED BY MANATEE COUNTY. AN APPROVED ROOT BARRIER SHALL BE USED WHERE TREES ARE PLANTED CLOSER THAN 10 FEET.

BUFFER NOTES:

- IN ORDER TO COMPLY WITH SECTION LDC 701.4 B.3 OF THE MANATEE COUNTY LAND DEVELOPMENT CODE, FENCE OR WALL SCREENING BUFFERS SHALL BE DECORATIVE. OPAQUE FENCES SHALL BE CONCRETE AGGREGATE, STUCCO FINISH (COLORED OR PAINTED), BRICK, STONE, GLASS BLOCK, OR WOOD.

TREE PROTECTION NOTES:

- TREE BARRICADES ARE REQUIRED AROUND ALL TREES WHICH HAVE BEEN DESIGNATED ON THE SITE PLAN TO BE RETAINED AND PROTECTED. PRIOR TO ANY CLEARING OR CONSTRUCTION ACTIVITY OCCURRING ON THE SITE, TREE BARRICADES SHALL BE CONSTRUCTED BY THE CONTRACTOR AND APPROVED BY THE CITY.

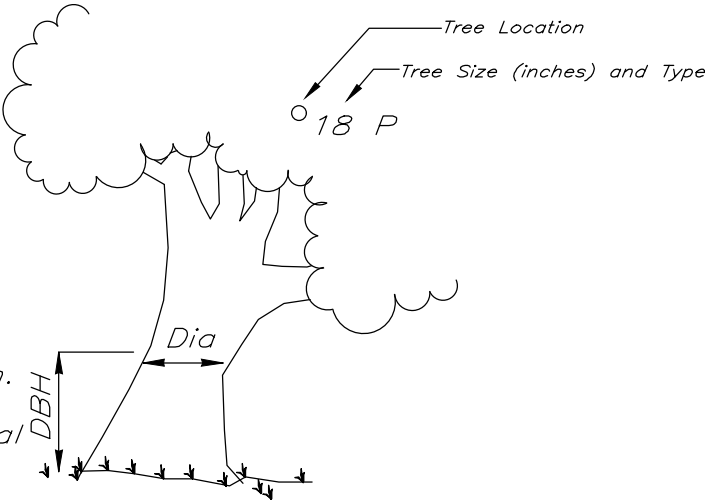
TREE PLANTING NOTES:

- ALL TREES SHALL BE GUARANTEED FOR TWO YEARS FROM DATE OF COUNTY ACCEPTANCE
- EACH TREE SHALL RECEIVE SIX "AGRIFORM" 21 GRAM TABLETS PER MANUFACTURER'S DIRECTIONS.
- FLEXIBILITY SHALL BE GIVEN TO THE PLACEMENT OF STREET TREES TO ACCOMMODATE IMPROVEMENTS SUCH AS DRIVEWAYS, UTILITIES, LIGHTING, ETC.
- STREET TREE SHALL HAVE A MINIMUM CLEARANCE OF 15' FROM STREET LIGHTS. SHALL NOT BE INSTALLED WITHIN 10 FT. OF ANY ABOVE GROUND UTILITY OR WITHIN 30 FT. OF THE FACE OF A STOP SIGN
- STREET TREE PLANTINGS IN "COMMON TRACTS" TO BE INSTALLED PRIOR TO AS-BUILT INSPECTION
- TREE PLANTING SHALL INCLUDE ROOT BARRIER PROTECTION TO PREVENT ROOT GROWTH INTO UTILITIES, DRAINAGE, SIDEWALKS AND OTHER PAVED AREAS.
- APPLY A 3" LAYER OF MULCH LAYER TO ALL PROPOSED TREE, SHRUB, GROUND COVER AND VINE PLANTINGS
- ALL TRIMMING UNDERTAKEN ON A TREE PROTECTED BY THE PROVISIONS OF THE LAND DEVELOPMENT CODE SHALL BE IN ACCORDANCE WITH THE AMERICAN NATIONAL STANDARD INSTITUTE (ANSI) A-300 PRUNING STANDARDS.
- A TREE TABLE INDICATING THE QUANTITY OF STREET TREES REQUIRED FOR EACH LOT SHALL BE PROVIDED WITH THE HOMEOWNER DOCUMENTS AT THE TIME OF THE FINAL PLAT.

NOTE:

GROUPED PLANT SYMBOLS SHOWN ARE REPRESENTATIVE OF GENERAL TREE AND SHRUB REQUIREMENTS. ALL SUBSTITUTIONS TO BE APPROVED BY THE CITY FORESTER AND CONSISTENT WITH CITY CODE.

NOTE: Trees by nature are irregular in size and shape. Every effort is made to accurately locate trees. The tree size is determined at diameter breast height. The tree location is the center of the tree. This location may be different if located from a different direction. All tree locations should be field checked if critical to design.



TREE LEGEND

AP — AUSTRALIAN PINE	NP — NORFOLK PINE
C — CYPRESS	P — LONGLEAF PINE
CL — CHERRY LAUREL	PC — PECAN
CM — CAMPHOR	PE — PERSIMMON
CO — COCONUT PALM	PM — ROYAL PALM
CP — CABBAGE PALM (SABAL PALM)	PT — PAPER TREE
EL — ELM	QP — QUEEN PALM
F — FIG (STRANGLER FIG)	RB — RED BAY
FW — FIDDLEWOOD	RM — RED MAPLE
H — HICKORY	SB — SWEET BAY MAGNOLIA
LA — LAUREL OAK (DIAMOND OAK)	SC — SYCAMORE
LB — LOBLOLLY BAY	SG — SWEET GUM
LI — LIVE OAK	SL — SLASH PINE (YELLOW PINE)
M — MAGNOLIA	SP — SAND PINE (SCRUB PINE)
MB — MARLBERRY	T — TALLOW WOOD
MG — SOUTHERN MAGNOLIA	TO — TURKEY OAK
MH — MAHOGANY	WO — WATER OAK
MY — MYRTLE OAK	WP — WASHINGTON PALM
	WX — WAX MYRTLE

TREE REMOVAL SCHEDULE

Removed Tree Size (DBH)	6"+	Specimen	Historic	Laurel Oak
Total DBH Removed	7001	111	28	353
DBH Replacement Ratio	1:3	1:2	1:1	2:1
Required Replacement DBH	2334	56	28	706
Provided Replacement DBH	903	56	75	48
Total Deficit Replacement DBH				
2014				
Deficit inches shall be paid into City of Deland Tree fund. 2014" x \$75 = \$151,050				

TREE REMOVAL NOTES:

- TREE REMOVAL AND REPLACEMENT INFORMATION IDENTIFIED IN THE SCHEDULE IS BASED ON THE TREE SURVEY.
- AT THE TIME OF PERMITTING A REPORT CONDUCTED BY AN ISA CERTIFIED ARBORIST SHALL BE PROVIDED TO IDENTIFY AND ASSESS THE HEALTH AND CONTINUED VIABILITY OF TREES ON SITE. TREES IDENTIFIED TO BE FAILING SHALL BE COUNTED TOWARDS FINAL TREE MITIGATION REQUIREMENTS AT A REDUCED RATE IN ACCORDANCE WITH SECTION 33-57.05 OF THE CITY OF DELAND CODE.
- PROTECTED SHALL BE REPLACED AT A 1:3 RATIO OF DBH. SPECIMEN TREES SHALL BE REPLACED AT A 1:2 RATIO. HISTORIC TREES SHALL BE REPLACED AT A 3:1 RATIO IF APPROVED BY CITY COMMISSION.

GENERAL NOTES:

- NO REFERENCE TO ENGINEERING SHOULD BE MADE FROM THIS SHEET. FOR LANDSCAPE REFERENCE ONLY.
- ANY DEVIATION FROM PLANT QUANTITY, SIZE OR GRADE MAY JEOPARDIZE THE CERTIFICATE OF OCCUPANCY.
- THE HEALTHY, NEAT, AND ORDERLY APPEARANCE OF ALL REQUIRED LANDSCAPING MATERIALS IS THE CONTINUAL RESPONSIBILITY OF THE PROPERTY OWNER.
- SLOPES 4:1 OR GREATER SHALL REQUIRE SODDING FOR STABILIZATION.
- CONTRACTOR SHALL VERIFY ALL FINAL TREE LOCATIONS IN REGARD TO CONFLICTS SUCH AS UTILITIES, DRAINAGE, ETC.
- ANY AREAS SUBJECT TO EROSION MUST BE ADEQUATELY STABILIZED WITH VEGETATIVE MATERIAL THAT WILL WITHIN A REASONABLE TIME FRAME, DETER SOIL DISTURBANCE, SODDING, PLUGGING, SPRIGGING OR SEEDING IS ACCEPTABLE FOR STABILIZATION. HOWEVER, SODDING MAY BE REQUIRED IN AREAS OF EROSION-PRONE SOILS OR WHERE SLOPES ARE GREATER THAN 5:1. VEGETATION OTHER THAN GRASS IS ACCEPTABLE UNLESS OTHERWISE SPECIFIED. THE USE OF HAY OR STRAW BALES TO REDUCE SEDIMENT DURING CONSTRUCTION SHALL NOT BE USED. SEE SECTION 353-EROSION AND SEDIMENT CONTROL PLAN.
- NUISANCE/EXOTIC PLANT SPECIES REMOVAL SHALL BE COMPLETED IN ACCORDANCE WITH SECTION 72-835 OF THE VOLUSIA COUNTY CODE.
- CARE SHALL BE TAKEN WHERE IRRIGATION LINES, HEDGES OR OTHER MATERIALS ARE PROPOSED TO BE INSTALLED WITHIN DRIP LINES OF TREES DESIGNATED TO REMAIN.
- ALL IRRIGATION SHALL USE THE LOWEST QUALITY WATER AVAILABLE WHICH ADEQUATELY AND SAFELY MEETS THE NEEDS OF THE SYSTEM. STORM WATER REUSE, RECLAIMED WATER USE, GREY WATER IRRIGATION SYSTEMS AND/OR SHALLOW WELLS SHALL BE USED. THE USE OF POTABLE WATER FOR IRRIGATION WILL NOT BE ALLOWED.

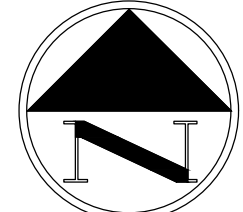
GENERAL LANDSCAPE NOTES:

- ALL PLANT MATERIAL TO BE FLORIDA GRADE # 1 OR BETTER, AS DEFINED IN "GRADES AND STANDARDS FOR NURSERY PLANTS", STATE OF FLORIDA DEPT. OF AGRICULTURE.
- ALL SIZES SHOWN FOR PLANT MATERIAL ON THE PLAN ARE TO BE CONSIDERED MINIMUM. ALL PLANT MATERIAL MUST MEET OR EXCEED THESE MINIMUM REQUIREMENTS FOR BOTH HEIGHT AND SPREAD. ANY OTHER REQUIREMENTS FOR SPECIFIC SHAPE OR EFFECT AS NOTED ON THE PLAN SHALL ALSO BE REQUIRED FOR ACCEPTANCE. ALL TREES TO BE SINGLE TRUNKED, UNLESS OTHERWISE NOTED ON PLANS.
- MINIMUM THREE-INCH (3") THICK LAYER OF MULCH SHALL BE PLACED AROUND ALL NEW PLANT MATERIAL AND BARE GROUND THAT WILL NOT BE COVERED BY EXISTING VEGETATION, SOD, GRAVEL, PAVEMENT OR ANY OTHER GROUND COVER TREATMENT.
- ALL TREES TO BE HEALTHY, FULL SPECIMEN TYPES. ALL PALMS TO BE SUN GROWN.
- ALL PLANTING BED AREAS TO HAVE 6" OF DARK, FRIABLE TOP SOIL OR BED MIXED CHURNED INTO EXISTING SOIL.
- NEW PLANT MATERIAL TO BE INSTALLED WILL BE FIELD ADJUSTED TO ACCOMMODATE EXISTING PLANT MATERIAL, SUCH AS OVERHEAD CANOPY TREES, UNDERSTORY TREES AND SHRUBS OR GROUND COVER. THIS WILL INSURE EXISTING PLANT MATERIAL TO REMAIN IN ITS NATURAL STATE. THEREFORE, NO EXISTING PLANT MATERIAL WILL BE ALTERED BY REMOVING, CUTTING TRIMMING OR DESTROYING IN ORDER TO INSTALL NEW PLANT MATERIAL.
- ALL TREE STAKING TO BE DONE USING ARBOR TAPE AND THE DUCKBILL ANCHOR SYSTEM.
- ALL LANDSCAPED AREAS TO BE IRRIGATED WITH A FULLY AUTOMATED IRRIGATION SYSTEM.

LEVELUP
CONSULTING, LLC



505 E. JACKSON STREET
SUITE 200
TAMPA, FLORIDA 33602
OFFICE: 813-375-0616
WWW.LEVELUPFLORIDA.COM



0 30 60 120
SCALE IN FEET

CONSTRUCTION PLAN REVISIONS

YARDLY
DELAND CROSSINGS

CLIENT: TM BTR OF FLORIDA, LLC

GENERAL NOTES & LANDSCAPE SPECIFICATIONS

Engineering Business Certificate of Authorization No. 32771
Florida Certificate of Authorization No. LC26000636



BRIDGER E. DEMARS
REGISTERED LANDSCAPE ARCHITECT
REGISTRATION NUMBER 6667420

PROJECT No. 169-01-02L
SHEET L7.0

**PLANNING STAFF REPORT
TO
CITY OF DELAND PLANNING BOARD
February 15, 2023**

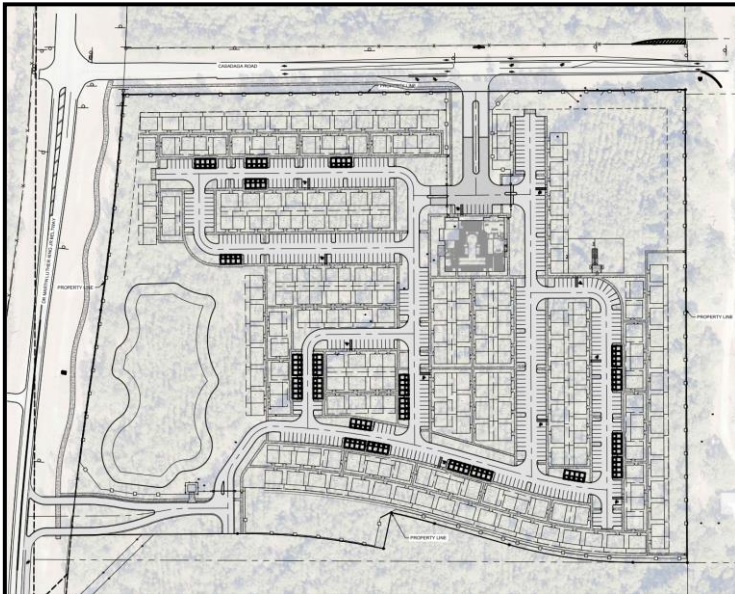
A. APPLICATION NO.: SP22-247
APPLICANT: Nick Gluckman – Taylor Morrison
REQUEST: Class IV Site Plan – Yardley DeLand
APPLICABLE SECTIONS: Article XII, Section 33-132

B. SITE CONDITIONS:

Location: Southeast intersection MLK (CR 4101) /Cassadaga Road
Parcel Size: 28.64 ± acres
Existing Zoning: CTC DeLand PD

The site, located in the southeast section of the city limits is currently vacant, undeveloped and heavily vegetated. The site is a part of the Southwest Activity Center which previously was the subject of a DRI including property in unincorporated Volusia County and the city limits of Orange City and Deltona. The DRI has been dissolved and the City of DeLand maintains the Activity Center land use designation to provide guidance for development of property in the area. Other actions for which this property has been the subject, leading up to the development of this site plan, are a rezoning of the property to CTC DeLand PD.

C. LAND USE PLAN: The concept for the development of this property is as a build-to-rent multi-family development with 233 units designed to reflect a single-family residential neighborhood with individual units instead of the typical apartment layout of larger buildings with multiple units on a single lot. The 28.64-acre residential development will include a total of 233 attached and detached multi-family units arranged “cottage style” as opposed to a single multi-story, multi-family building with a resulting density of 8.1 du/ac. The buildings are single story and will contain a similar square footage as a typical apartment unit and each unit will have its own private backyard.



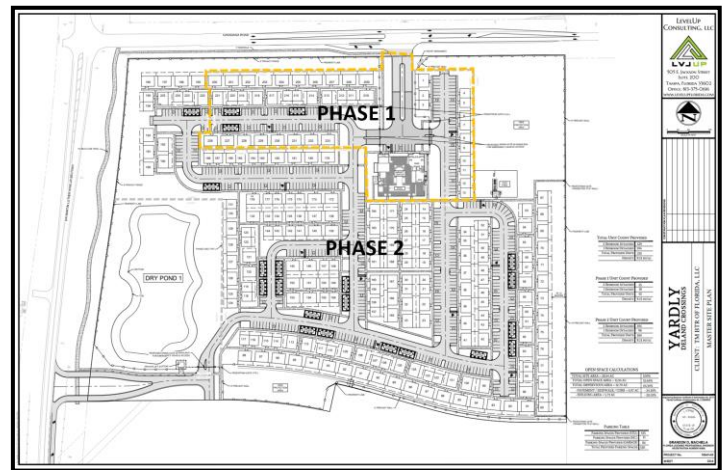
There will be a single owner for the entire development, no HOA, no individual homestead exemptions allowed, the property will be considered a commercial use and the units cannot be sold as individual residences. The development plan includes open spaces/tree protection, stormwater areas, amenities including a pool/clubhouse, a dog park and a walking trail.

Parking for the units, including several handicap spaces, will be available on the street in front of the

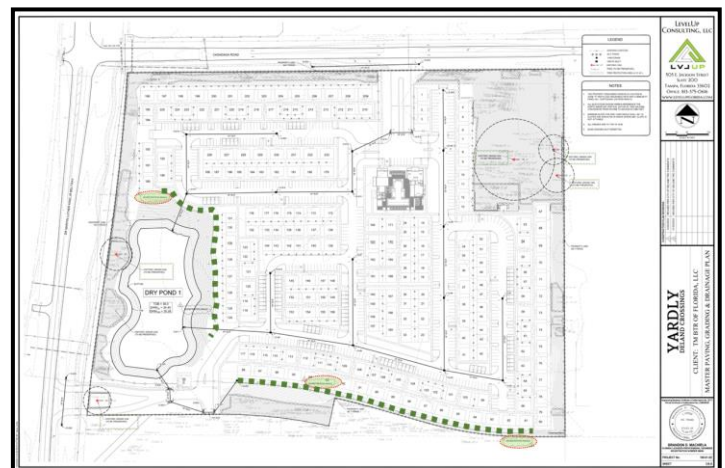
units and there will be enclosed garage space for some of the units. The complex will be surrounded by privacy fencing, a tree protection area has been maintained in some areas and there is a 40-foot buffer and use of existing vegetation along MLK and Cassadaga.

- D. ANALYSIS:** The development will be accomplished in a total of 2 phases with Phase 1 containing 43 units including the amenity center and phase 2 containing the remaining 190 units.

The project will utilize LID (low impact development) which is a land planning and engineering design approach to manage stormwater runoff as part of green infrastructure. LID emphasizes conservation and use of on-site natural features to protect water quality. The property will contain 2 such elements as shown below:



At the January 19, 2023 meeting of the Technical Review Committee (TRC) it was moved to forward the application to the Planning Board meeting conditioned upon all comments being addressed. The city's architect typically does not review the design of single-family projects, however, because this is a multi-family project on a single lot it was sent to the city's architect for review for consistency with the Community Design Standards. Samples of the architecture proposed for the structures is shown below:



E. STAFF RECOMMENDATION:

Staff recommends approval of the Class IV Site Plan for Yardley DeLand. Because of the size of the development, the final decision on all Class IV developments is made by the City Commission. The City Commission will hear the application at the March 20, 2023 meeting.



Left Side Elevation
Craftsman 1/4" = 1'-0"



Front Elevation
Craftsman 1/4" = 1'-0"

COLOR SCHEME 2
LEASING OFFICE & CLUBHOUSE | YARDLY AT DELAND CROSSINGS

9-16-2022



Right Side Elevation

Craftsman 1/4" = 1'-0"



Rear Elevation

Craftsman 1/4" = 1'-0"

COLOR SCHEME 2

LEASING OFFICE & CLUBHOUSE | YARDLY AT DELAND CROSSINGS

9-16-2022



Left Side Elevation

Craftsman 1/4" = 1'-0"



Front Elevation

Craftsman 1/4" = 1'-0"

COLOR SCHEME 2
FITNESS CENTER | YARDLY AT DELAND CROSSINGS

9-16-2022



Right Side Elevation

Craftsman 1/4" = 1'-0"



Rear Elevation

Craftsman 1/4" = 1'-0"

COLOR SCHEME 2
FITNESS CENTER | YARDLY AT DELAND CROSSINGS

9-16-2022



LEFT ELEVATION
CRAFTSMAN 1/8" = 1'-0"



REAR ELEVATION
CRAFTSMAN 1/8" = 1'-0"



RIGHT ELEVATION
CRAFTSMAN 1/8" = 1'-0"



COLOR SCHEME 2
GARAGE | YARDLY AT DELAND CROSSINGS

9-16-2022



LEFT ELEVATION
CRAFTSMAN 1/8" = 1'-0"



REAR ELEVATION
CRAFTSMAN 1/8" = 1'-0"



RIGHT ELEVATION
CRAFTSMAN 1/8" = 1'-0"



COLOR SCHEME 1
UNIT 1 | YARDLY AT DELAND CROSSINGS

9-16-2022



LEFT ELEVATION
CRAFTSMAN 1/8" = 1'-0"



REAR ELEVATION
CRAFTSMAN 1/8" = 1'-0"



RIGHT ELEVATION
CRAFTSMAN 1/8" = 1'-0"



COLOR SCHEME 2
UNIT 1 | YARDLY AT DELAND CROSSINGS

9-16-2022



LEFT ELEVATION
CRAFTSMAN 1/8" = 1'-0"



REAR ELEVATION
CRAFTSMAN 1/8" = 1'-0"



RIGHT ELEVATION
CRAFTSMAN 1/8" = 1'-0"



COLOR SCHEME 3
UNIT 1 | YARDLY AT DELAND CROSSINGS

9-16-2022



LEFT ELEVATION
CRAFTSMAN 1/8" = 1'-0"



REAR ELEVATION
CRAFTSMAN 1/8" = 1'-0"



RIGHT ELEVATION
CRAFTSMAN 1/8" = 1'-0"



FRONT ELEVATION
CRAFTSMAN 1/4" = 1'-0"

COLOR SCHEME 1
UNIT 2 | YARDLY AT DELAND CROSSINGS

9-16-2022



LEFT ELEVATION
CRAFTSMAN 1/8" = 1'-0"



REAR ELEVATION
CRAFTSMAN 1/8" = 1'-0"



RIGHT ELEVATION
CRAFTSMAN 1/8" = 1'-0"



FRONT ELEVATION
CRAFTSMAN 1/4" = 1'-0"

COLOR SCHEME 2
UNIT 2 | YARDLY AT DELAND CROSSINGS

9-16-2022



LEFT ELEVATION
CRAFTSMAN 1/8" = 1'-0"



REAR ELEVATION
CRAFTSMAN 1/8" = 1'-0"



RIGHT ELEVATION
CRAFTSMAN 1/8" = 1'-0"



FRONT ELEVATION
CRAFTSMAN 1/4" = 1'-0"

COLOR SCHEME 3
UNIT 2 | YARDLY AT DELAND CROSSINGS

9-16-2022