# CITY OF HOLLY HILL, FLORIDA

**CITY COMMISSION**

**AGENDA ● MARCH 11, 2025**

| City Commission Chamber | Regular City Commission Meeting | 6:00 PM |
|---|---|---|

**CITY HALL**
**1065 RIDGEWOOD AVENUE**
**HOLLY HILL, FL 32117**

City Clerk's office: (386) 248-9441 - Fax: (386) 248-9448

HOLLY HILL
FLORIDA

City Commission Chamber
City Hall
1065 Ridgewood Avenue
Holly Hill, FL 32117

## CITY COMMISSION MEMBERS

**Mayor**
John Penny

**District 1 - Commissioner**
Debra Snow

**District 2 – Commissioner**
Penny Currie

**District 3 – Commissioner**
Jeffrey DeLanoy

**District 4 – Commissioner**
Roy Johnson

**CITY MANAGER**
Joseph Forte

**CITY CLERK**
Valerie Manning

## 1. CALL TO ORDER

a. Roll Call
b. Invocation by City Commissioner Jeff DeLanoy
c. Pledge of Allegiance

## 2. PRESENTATIONS

A. Police Department - Swearing-In Ceremony - Officer Alexander Kilpatrick
B. FY2024 Annual Audit Presentation

FY2024 Annual Audit Presentation Presented by James Halleran, James Moore & Co., CPAs.

(Requested by Michele Moore, Finance)

## 3. PUBLIC COMMENTS

## 4. APPROVAL OF MINUTES

1. Minutes - February 25, 2025 Workshop and February 25, 2025 Regular City Commission Meeting

   (Requested by Valerie Manning, City Clerk)

## 5. CONSENT AGENDA - ITEMS ( 1 - 2 )

The action proposed is stated for each item on the Consent Agenda. Unless a City Commissioner removes an item from the Consent Agenda, no discussion on individual items will occur and a single motion will approve all items. Is there anyone in the audience who wishes to speak on any item on the Consent Agenda?

1. Resolution –2025-R-20 A Resolution of the City Commission of the City of Holly Hill, Volusia County, Florida, Amending the Adopted Budget for the City of Holly Hill for the Fiscal Year 2024-2025; Providing for Severability; and Providing for an Effective Date.

   (Requested by Michele Moore, Finance)

2. Resolution –2025-R-21 A Resolution of the City Commission of the City of Holly Hill, Florida, Approving a Budget Amendment in the Amount of $150,000 to Provide for the Initial Costs of a Community Development Block Grant (CDBG) Awarded to the City for the Design, Provision and Installation of a Bypass Pump to Serve Lift Station No. 20 and Authorizing the City Manager to Execute the Same; Providing for Severability; and Providing for an Effective Date.

   (Requested by Josef Grusauskas, Public Works)

## 6. REGULAR AGENDA

1. Resolution –2025-R-22 A Resolution of the City of Holly Hill, Florida, Creating the City of Holly Hill Charter Review Committee; Providing for Objectives of the Charter Review Committee; Providing for Appointment and Composition; Providing for Duties of the Charter Review Committee; Providing for Terms of Members; Providing for Rules of Procedures; and Providing for Duties of the City Manager; Providing for an Effective.

   (Requested by Valerie Manning, City Clerk)

## 7. PUBLIC HEARINGS

Please silence any cell phone, pager or noise making device as not to interrupt the meeting. Staff will introduce each item for consideration, with comments and recommendations. The applicant or appellant and supporters will be heard first. Those in opposition to the request will be heard next. Comments should be restricted to pertinent information regarding the agenda item under discussion. Out of courtesy to others, we ask that speakers keep their comments brief and try to limit these comments to information not previously discussed. Speakers should state their name and address clearly for the record. The City Clerk's office is required to retain any documents, photographs, drawings, etc. that are shown to the City Commissioners in support of a position. The City Commission may ask questions of speakers or of staff members. The Mayor will then ask the City Commission to make a recommendation or motion. Once a motion has been made and seconded, discussion will be closed to the floor. Following City Commission discussion, a vote will be taken. During voting, Commissioners who do not cast objecting votes are considered to have voted in support of the motion.

1. Ordinance –2024-O-3074 SECOND READING - Ordinance 3074 - an Ordinance of the City of Holly Hill Florida, Amending the Comprehensive Plan by Amending the Future Land Use Map Designation of Certain Property Described in Attachment "A", by Virtue of a Small Scale Future Land Use Map Amendment; Changing the Future Land Use Map Designation from Low Density Residential to Low-Medium Density Residential; Providing for Conflicting Ordinances; Providing for Severability; and Providing an Effective Date. And SECOND READING - Ordinance 3075 - an Ordinance of the City of Holly Hill, Florida, Amending the Land Development Regulations by Amending the Official Zoning Map to Designate the Property Described in Attachment "A" from R-2 (Low-Medium Density Single-Family Residential) to RPUD (Residential Planned Unit Development); Providing for Conflicting Ordinances; Providing for Severability; and Providing for an Effective Date.

   (Requested by Brian Walker, Board of Planning and Appeals)

2. Ordinance –2025-O-3083 SECOND READING - an Ordinance of the City of Holly Hill, Florida, Repealing Chapter 2, Article III, Division III (Code Enforcement); Chapter 3 (Enforcement); and Chapter 26, Article III (Sanitary Nuisances); Adopting a New Chapter 3 (Code Enforcement/Nuisance Abatement) Consolidating All Code Enforcement and Nuisance Abatement Provisions into a Single Chapter and Amending the Code Enforcement and Nuisance Abatement Provisions; Providing for Conflicting Ordinances; Providing for Severability; and Providing an Effective Date.

   (Requested by Brian Walker, Board of Planning and Appeals)

## 8. COMMUNICATIONS

A. City Manager Comments
B. City Attorney Comments
C. Mayor's Comments
D. City Commission Comments

## 9. ADJOURNMENT

**Website Address – www.hollyhillfl.org** (City Clerk)

NOTICE – If any person decides to appeal any decision of the City Commission at this meeting, he/she will need a record of the proceedings and, for that purpose, he/she may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based. The City does not prepare or provide such a record.



For special accommodations, please notify the City Clerk's Office at least 72 hours in advance. (386) 248-9441



Help for the hearing impaired is available through the Assistive Listening System. Receivers can be obtained from the City Clerk's Office.

In accordance with the Americans with Disabilities Act (ADA), persons needing a special accommodation to participate in the Commission proceedings should contact the City Clerk's Office no later than three (3) days prior to the proceedings.

**PRESENTATION (ID # 4811)**

# FY2024 Annual Audit Presentation Presented by James Halleran, James Moore & Co., CPAs.

This is the annual Audit Presentation from James Moore & Co.
James Halleran will be presenting.

# CITY OF HOLLY HILL
# COMMUNITY REVELOPMENT AGENCY

## FINANCIAL STATEMENTS

## FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

Attachment: CoHH CRA Audited FS FY24 Final (4811 : FY2024 Annual Audit Presentation)

**CITY OF HOLLY HILL COMMUNITY REDEVELOPMENT AGENCY**
**TABLE OF CONTENTS**
**SEPTEMBER 30, 2024**


| | Page Number(s) |
|---|---|
| **Independent Auditors' Report** | 1 - 3 |
| **Management's Discussion and Analysis** | 4 - 6 |
| **Basic Financial Statements** | |
| Balance Sheet / Statement of Net Position | 7 |
| Statement of Revenues, Expenditures, and Changes in Fund Balance / Statement of Activities | 8 |
| Notes to Financial Statements | 9 - 14 |
| **Required Supplementary Information** | |
| Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual | 16 |
| **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*** | 17 - 18 |
| **Independent Auditors' Management Letter Required by Chapter 10.550, Rules of the State of Florida Office of the Auditor General** | 19 - 21 |
| **Independent Accountants' Examination Report** | 22 |


Attachment: CoHH CRA Audited FS FY24 Final (4811 : FY2024 Annual Audit Presentation)

JAMESMOORE

# INDEPENDENT AUDITORS' REPORT

To the Governing Board,
City of Holly Hill Community Redevelopment Agency:

## Report on the Audit of the Financial Statements

### *Opinions*

We have audited the financial statements of the governmental activities and each major fund of the City of Holly Hill Community Redevelopment Agency (the CRA), as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the CRA's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the CRA, as of September 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof, for the year then ended in conformity 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 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 CRA and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### *Responsibilities of Management for the Financial Statements*

The CRA'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 CRA's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Attachment: CoHH CRA Audited FS FY24 Final (4811 : FY2024 Annual Audit Presentation)

***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 CRA's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the CRA's ability to continue as a going concern for a reasonable period of time.

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

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, 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.

Attachment: CoHH CRA Audited FS FY24 Final (4811 : FY2024 Annual Audit Presentation)

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated February 25, 2025, on our consideration of the CRA's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the CRA's internal control over financial reporting and compliance.

James Moore & Co., P.L.

Daytona Beach, Florida
February 25, 2025

Attachment: CoHH CRA Audited FS FY24 Final (4811 : FY2024 Annual Audit Presentation)

## MANAGEMENT'S DISCUSSION AND ANALYSIS

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

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

### *Financial Highlights*

- The assets of the CRA exceeded its liabilities at September 30, 2024, by $6,284,418 (net position), of which $147,274 was restricted for debt service.
- As of September 30, 2024, the CRA's reported ending fund balance was $7,953,535. The CRA's Fund balance saw a change of $1,587,245 when compared to the prior year.
- The CRA's long-term debt obligations decreased by $800,000 due to regularly scheduled payments.

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

### *Overview of the Financial Statements*

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

### *Government-wide Financial Statements*

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

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

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

### *Notes to the Financial Statements*

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

Attachment: CoHH CRA Audited FS FY24 Final (4811 : FY2024 Annual Audit Presentation)

***Government-wide Financial Analysis***

*Statement of Net Position*

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

| | Governmental Activities | |
|---|---|---|
| | **2024** | **2023** |
| **ASSETS** | | |
| Current and other assets | $ 8,009,344 | $ 6,410,885 |
| Total assets | $ 8,009,344 | $ 6,410,885 |
| **LIABILITIES** | | |
| Current liabilities | $ 74,926 | $ 70,835 |
| Noncurrent liabilities | 1,650,000 | 2,450,000 |
| Total liabilities | $ 1,724,926 | $ 2,520,835 |
| **NET POSITION** | | |
| Restricted | $ 6,284,418 | $ 3,890,050 |
| Total net position | $ 6,284,418 | $ 3,890,050 |

*Statement of Activities*

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

| | Governmental Activities | |
|---|---|---|
| | **2024** | **2023** |
| **REVENUES** | | |
| Property taxes | $ 1,579,299 | $ 1,461,831 |
| Charges for services | 19,889 | 28,043 |
| Intergovernmental | 1,684,721 | 1,760,850 |
| Other revenues | 254,563 | 184,338 |
| Total revenues | 3,538,472 | 3,435,062 |
| **EXPENSES** | | |
| General Government | 84,662 | 1,218,619 |
| Public safety | 155,101 | 158,126 |
| Economic environment | 608,464 | 669,994 |
| Culture and recreation | 239,065 | 239,116 |
| Capital improvements | - | 23,190 |
| Interest on long-term debt | 46,889 | 64,210 |
| Total expenses | 1,134,181 | 2,373,255 |
| Net income before transfers | 2,404,291 | 1,061,807 |
| Transfers to primary government | (9,923) | (8,580) |
| Change in net position | 2,394,368 | 1,053,227 |
| **Net position**, beginning of year | 3,890,050 | 2,836,823 |
| **Net position**, end of year | $ 6,284,418 | $ 3,890,050 |

Attachment: CoHH CRA Audited FS FY24 Final (4811 : FY2024 Annual Audit Presentation)

***Financial Analysis***

The focus of the CRA's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the CRA's financing requirements.

As of the end of the current fiscal year, the CRA's general fund reported a restricted ending fund balance of $7,953,535, an increase (decrease) of $1,587,245, in comparison with the prior year.

At the end of the current fiscal year, the entire fund balance was restricted for community redevelopment, of which $147,274 was further restricted for debt service. As the CRA is focused on reinvestment revenues into the CRA district and does not have significant annual operational costs, the CRA does not maintain specific reserve levels for operations.

***Budgetary Highlights***

There were three amendments between the original and the final CRA budget. The first and the most significant amendment was made to carryover budget funds into the new fiscal year to fund ongoing projects that were incomplete at the beginning of the year and to adjust the budget to appropriate additional funds for the Overhead to Underground Phase III project. The remaining two amendments were to budget for updated post VAB ad-valorem tax and interlocal share TIF revenues and Pictona event revenue.

Actual expenditures in the fund were $3,841,216 less than final budget amounts. The main reason for this is due to the timing of capital projects ($3,486,598), vacancies in personnel positions and savings in operating expenses ($178,283). Phase III of the Overhead to Underground project construction is set to begin in FY25.

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

***Long-Term Debt***

The CRA's long-term liabilities as of September 30, 2024, amount to $1,650,000 and decreased by $800,000 during the current fiscal year based on scheduled repayments. Additional information on the CRA's long-term liabilities can be found in Note (4) on page 13 of this report.

***Economic Factors and Next Year's Budget***

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

***Requests for Information***

This report is designed to provide an overview of the CRA's finances for those with an interest in this area. Questions concerning any of the information found in this report, or requests for additional information, should be directed to the office of the Finance Director, City of Holly Hill, Florida, 1065 Ridgewood Avenue, Holly Hill, Florida 32117-2898.

Attachment: CoHH CRA Audited FS FY24 Final (4811 : FY2024 Annual Audit Presentation)

# CITY OF HOLLY HILL COMMUNITY REDEVELOPMENT AGENCY
## BALANCE SHEET / STATEMENT OF NET POSITION
## SEPTEMBER 30, 2024

| | Balance Sheet CRA Fund | Adjustments | Statement of Net Position Governmental Activities |
|---|---|---|---|
| **ASSETS** | | | |
| Cash and cash equivalents | $ 8,006,739 | $ - | $ 8,006,739 |
| Receivables, net | 2,605 | - | 2,605 |
| Total assets | $ 8,009,344 | $ - | $ 8,009,344 |
| **LIABILITIES** | | | |
| Accounts payable and accrued liabilities | $ 54,633 | $ - | $ 54,633 |
| Accrued interest | - | 19,117 | 19,117 |
| Unearned revenue | 1,176 | - | 1,176 |
| Noncurrent liabilities: | | | |
| Due within one year: | | | |
| Bonds and notes payable | - | 815,000 | 815,000 |
| Due in more than one year: | | | |
| Bonds and notes payable | - | 835,000 | 835,000 |
| Total liabilities | 55,809 | 1,669,117 | 1,724,926 |
| **FUND BALANCE / NET POSITION** | | | |
| Fund Balance: | | | |
| Restricted for: | | | |
| Community redevelopment | 7,787,144 | (7,787,144) | - |
| Debt service | 166,391 | (166,391) | - |
| Restricted for: | | | |
| Community redevelopment | - | 6,137,144 | 6,137,144 |
| Debt service | - | 147,274 | 147,274 |
| Total fund balance / net position | 7,953,535 | (1,669,117) | 6,284,418 |
| Total liabilities and fund balance / net position | $ 8,009,344 | $ - | $ 8,009,344 |

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



Attachment: CoHH CRA Audited FS FY24 Final (4811 : FY2024 Annual Audit Presentation)

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

| | Statement of Revenues, Expenditures, and Changes in Fund Balance | | Statement of Activities |
|---|---|---|---|
| | CRA Fund | Adjustments | Governmental Activities |
| **Revenues** | | | |
| Taxes | $ 1,579,299 | $ - | $ 1,579,299 |
| Intergovernmental | 1,684,721 | - | 1,684,721 |
| Charges for services | 19,889 | - | 19,889 |
| Investment income | 249,890 | - | 249,890 |
| Miscellaneous | 4,673 | - | 4,673 |
| Total revenues | 3,538,472 | - | 3,538,472 |
| **Expenditures / expenses** | | | |
| Current: | | | |
| General government | 84,662 | - | 84,662 |
| Public safety | 155,101 | - | 155,101 |
| Economic environment | 608,464 | - | 608,464 |
| Culture and recreation | 239,065 | - | 239,065 |
| Debt service: | | | |
| Principal | 800,000 | (800,000) | - |
| Interest and fiscal charges | 54,012 | (7,123) | 46,889 |
| Total expenditures / expenses | 1,941,304 | (807,123) | 1,134,181 |
| **Excess (deficiency) of revenues over expenditures / operating income (loss)** | 1,597,168 | 807,123 | 2,404,291 |
| **Other financing sources (uses)** | | | |
| Transfers out to primary government | (9,923) | - | (9,923) |
| Total other financing sources (uses) | (9,923) | - | (9,923) |
| **Net change in fund balance / net position** | 1,587,245 | 807,123 | 2,394,368 |
| **Fund balance / net position**, beginning of year | 6,366,290 | (2,476,240) | 3,890,050 |
| **Fund balance / net position**, end of year | $ 7,953,535 | $ (1,669,117) | $ 6,284,418 |

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



Attachment: CoHH CRA Audited FS FY24 Final (4811 : FY2024 Annual Audit Presentation)

**CITY OF HOLLY HILL COMMUNITY REDEVELOPMENT AGENCY**
**NOTES TO FINANCIAL STATEMENTS**
**SEPTEMBER 30, 2024**

## (1) Summary of Significant Accounting Policies:

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

(a) **Reporting entity**—The City of Holly Hill Community Redevelopment Agency was created on May 28, 1996, by Ordinance No. 2426 of the City of Holly Hill, Florida (the City), pursuant to Florida Statute 163.387, to account for the receipt and expenditure of property tax revenues from the tax increment financing district to support redevelopment in the designated community redevelopment area. Since the City is financially accountable for the activities of the CRA, its governing board is the same, and its relationship to the CRA is significant, the CRA is considered to be a blended component unit in the City's financial statements, where it is also reported as a major special revenue fund.

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

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

(c) **Measurement focus, basis of accounting, and financial statement presentation**—The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue when all eligibility requirements imposed by the grantor have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized when they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the CRA considers property revenues to be available if they are collected within 60 days of the end of the current period. Grants, other intergovernmental revenues, charges for services, licenses and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Expenditures generally are recorded when a liability is incurred. However, expenditures related to long-term agreements are recorded only when payment is due.



Attachment: CoHH CRA Audited FS FY24 Final (4811 : FY2024 Annual Audit Presentation)

**CITY OF HOLLY HILL COMMUNITY REDEVELOPMENT AGENCY**
**NOTES TO FINANCIAL STATEMENTS**
**SEPTEMBER 30, 2024**

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

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

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

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

(g) **Inventories**—The cost of inventory, if any, is accounted for on the consumption basis wherein inventories are charged as expenditures when used, rather than when purchased. All inventories are valued at cost, which approximates market, by using the weighted average valuation method.

(h) **Prepaid items—**Certain payments to vendors, if any, reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

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

(j) **Long-term obligations**—In the government-wide financial statements, long-term debt and other long-term obligations, as applicable, are reported as liabilities in the CRA's governmental activities. Original issue bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. In the fund financial statements, governmental fund types recognize premiums and discounts, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuance are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

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

Attachment: CoHH CRA Audited FS FY24 Final (4811 : FY2024 Annual Audit Presentation)

**CITY OF HOLLY HILL COMMUNITY REDEVELOPMENT AGENCY**
**NOTES TO FINANCIAL STATEMENTS**
**SEPTEMBER 30, 2024**

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

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

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

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

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

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

*Unassigned* – amounts that are available for any purpose.

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

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

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

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

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



Attachment: CoHH CRA Audited FS FY24 Final (4811 : FY2024 Annual Audit Presentation)

CITY OF HOLLY HILL COMMUNITY REDEVELOPMENT AGENCY
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

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

(a) **Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position**—Following the governmental fund balance sheet is a reconciliation between fund balance – total governmental funds and net position – governmental activities as reported in the government-wide statement of net position. Long-term liabilities, including notes payable, are not due and payable in the current period and therefore are not reported in the funds, including $1,650,000 of notes payable and $19,117 of accrued interest at year-end.

(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 this difference is as follows: debt service principal retirement adjustment of $800,000 and accrued interest of $7,123.

(3) **Deposits and Investments:**

The CRA is subject to the investment policy of the primary government and maintains interest-bearing banking accounts for substantially all CRA funds. Additional accounts are held for various other purposes, or to segregate cash balances for amounts which are restricted or held on behalf of others. State statutes authorize the CRA to invest excess funds in time deposits, or obligations of the principal and interest of which are unconditionally guaranteed by, the United States Government, commercial paper, corporate bonds, repurchase agreements and/or the State Board of Administration (SBA) Local Government Surplus Trust Fund Investment Pool or other investment vehicles authorized by local ordinance.

As of September 30, 2024, all CRA deposits were covered by private bank acquired insurance, Securities Investor Protection Corporation (SIPC) insurance, private broker/dealer acquired insurance, Federal Depository Insurance Corporation (FDIC) insurance, and/or the State of Florida collateral pool established under the Florida Security for Public Deposits Act (the Act). The Act established guidelines for qualification and participation by banks and savings associations, procedures for administration of the collateral requirements and characteristics of eligible collateral. Under the Act, the qualified depository must pledge at least 50% of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance. Additional collateral, up to 125% may be required if deemed necessary.

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



Attachment: CoHH CRA Audited FS FY24 Final (4811 : FY2024 Annual Audit Presentation)

CITY OF HOLLY HILL COMMUNITY REDEVELOPMENT AGENCY
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

(4) **Long-Term Liabilities:**

Long-term liability activity for the year ended September 30, 2024, was as follows:

| | Beginning Balance | Additions | Deletions | Ending Balance | Due Within One Year |
|---|---|---|---|---|---|
| **Governmental activities:** | | | | | |
| Bonds and notes payable | $ 2,450,000 | $ - | $ (800,000) | $ 1,650,000 | $ 815,000 |

Bonds and notes payable in the CRA's governmental activities at September 30, 2024, were comprised of the following obligations:

Redevelopment Revenue Note, Series 2012, dated April 25, 2012, for principal of $4,835,000. The interest rate of 2.48%, with principal and interest payments due semi-annually through 2026, and secured by tax increment revenues. The outstanding balance at September 30, 2024, was $780,000.

Redevelopment Revenue Note, Series 2013, dated April 24, 2013, for principal of $5,000,000. The interest rate is a fixed rate of 2.33%, with principal and interest payments due semi-annually through 2026, and secured by tax increment revenues. The outstanding balance at September 30, 2024, was $870,000.

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

| Year Ending September 30, | Governmental Activities | | |
|---|---|---|---|
| | Principal | Interest | Total |
| 2025 | $ 815,000 | $ 34,750 | $ 849,750 |
| 2026 | 835,000 | 15,003 | 850,003 |
| Total | $ 1,650,000 | $ 49,753 | $ 1,699,753 |

(5) **Commitments and Contingencies:**

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

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

Attachment: CoHH CRA Audited FS FY24 Final (4811 : FY2024 Annual Audit Presentation)

(6) **Recent Accounting Pronouncements:**

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

(a) GASB issued Statement No. 102, *Certain Risk Disclosures*, in December 2023. GASB 102 requires governments to disclose essential information about risks related to vulnerabilities due to certain concentrations or constraints. The provisions for GASB 102 are effective for fiscal years beginning after June 15, 2024.

(b) GASB issued Statement No. 103, *Financial Reporting Model Improvements*, in April 2024. The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. The provisions for GASB 103 are effective for fiscal years beginning after June 15, 2025.

(c) GASB issued Statement No. 104, *Disclosure of Certain Capital Assets*, in September 2024. GASB 104 requires governments to provide detailed information about certain types of capital assets, including lease assets, intangible right-to-use assets, and subscription assets, in the notes to financial statements. The provisions for GASB 104 are effective for fiscal years beginning after June 15, 2025.

Attachment: CoHH CRA Audited FS FY24 Final (4811 : FY2024 Annual Audit Presentation)

**REQUIRED SUPPLEMENTARY INFORMATION**

Attachment: CoHH CRA Audited FS FY24 Final (4811 : FY2024 Annual Audit Presentation)

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

| | Budgeted Amounts | | | |
|---|---|---|---|---|
| | Original | Final | Actual | Variance with Final Budget |
| **Revenues** | | | | |
| Taxes | $ 1,587,316 | $ 1,581,521 | $ 1,579,299 | $ (2,222) |
| Intergovernmental | 1,560,924 | 1,684,721 | 1,684,721 | - |
| Charges for services | - | 19,500 | 19,889 | 389 |
| Investment income | 40,000 | 40,000 | 249,890 | 209,890 |
| Miscellaneous | - | - | 4,673 | 4,673 |
| Total revenues | 3,188,240 | 3,325,742 | 3,538,472 | 212,730 |
| **Expenditures** | | | | |
| Current: | | | | |
| General government | - | 84,666 | 84,662 | 4 |
| Culture and recreation | 228,967 | 247,465 | 239,065 | 8,400 |
| Economic environment | 744,588 | 787,707 | 608,464 | 179,243 |
| Public safety | 322,071 | 322,071 | 155,101 | 166,970 |
| Capital outlay | 1,028,678 | 3,486,598 | - | 3,486,598 |
| Debt service: | | | | |
| Principal | 800,000 | 800,000 | 800,000 | - |
| Interest and fiscal charges | 54,013 | 54,013 | 54,012 | 1 |
| Total expenditures | 3,178,317 | 5,782,520 | 1,941,304 | 3,841,216 |
| **Excess (deficiency) of revenues over expenditures** | 9,923 | (2,456,778) | 1,597,168 | 4,053,946 |
| **Other financing sources (uses)** | | | | |
| Transfers out to primary government | (9,923) | (9,923) | (9,923) | - |
| Total other financing sources (uses) | (9,923) | (9,923) | (9,923) | - |
| **Net change in fund balances** | - | (2,466,701) | 1,587,245 | 4,053,946 |
| **Fund balances**, beginning of year | 6,366,290 | 6,366,290 | 6,366,290 | - |
| **Fund balances**, end of year | $ 6,366,290 | $ 3,899,589 | $ 7,953,535 | $ 4,053,946 |

Attachment: CoHH CRA Audited FS FY24 Final (4811 : FY2024 Annual Audit Presentation)

JAMESMOORE

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

To the Governing Board,
City of Holly Hill Community Redevelopment Agency:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the City of Holly Hill Community Redevelopment Agency (the CRA), as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the CRA's basic financial statements and have issued our report thereon dated February 25, 2025.

***Report on Internal Control over Financial Reporting***

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

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

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

***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the CRA's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an

Attachment: CoHH CRA Audited FS FY24 Final (4811 : FY2024 Annual Audit Presentation)

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.

James Moore & Co., P.L.

Daytona Beach, Florida
February 25, 2025

Attachment: CoHH CRA Audited FS FY24 Final (4811 : FY2024 Annual Audit Presentation)

JAMESMOORE

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

To the Governing Board,
City of Holly Hill Community Redevelopment Agency:

**Report on the Financial Statements**

We have audited the financial statements of the City of Holly Hill Community Redevelopment Agency (the CRA), as of and for the fiscal year ended September 30, 2024, and have issued our report thereon dated February 25, 2025.

**Auditors' Responsibility**

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

**Other Reporting Requirements**

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Accountants' Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated February 25, 2025, should be considered in conjunction with this management letter.

**Prior Audit Findings**

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

**Official Title and Legal Authority**

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

Attachment: CoHH CRA Audited FS FY24 Final (4811 : FY2024 Annual Audit Presentation)

**Financial Condition and Management**

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

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

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we had no such recommendations.

**Property Assessed Clean Energy (PACE) Programs**

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

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

**Special District Component Units**

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

**Specific Special District Information**

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

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the City of Holly Hill Community Redevelopment Agency reported the following unaudited data:

a) The total number of district employees compensated in the last pay period of the district's fiscal year: Allocated portions of 4 City of Holly Hill, Florida employees.

Attachment: CoHH CRA Audited FS FY24 Final (4811 : FY2024 Annual Audit Presentation)

b) The total number of independent contractors to whom nonemployee compensation was paid in the last month of the district's fiscal year: 3.

c) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency: $196,950 for the portions of 4 City of Holly Hill, Florida employees.

d) All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency: $110,308.

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

- Overhead to Underground Phase III - $3,402,535.

f) A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the district amends a final adopted budget under Section 189.016(6), Florida Statutes, as follows: the district's original budget totaled $4,311,080 and was amended by the total amount of $2,585,926, for final budgeted expenditures of $6,897,006.

**Additional Matters**

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

**Purpose of this Letter**

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

James Moore & Co., P.L.

Daytona Beach, Florida
February 25, 2025

Attachment: CoHH CRA Audited FS FY24 Final (4811 : FY2024 Annual Audit Presentation)

JAMESMOORE

## INDEPENDENT ACCOUNTANTS' EXAMINATION REPORT

To the Governing Board,
City of Holly Hill Community Redevelopment Agency:

We have examined the City of Holly Hill Community Redevelopment Agency's (the CRA) compliance with Section 218.415, Florida Statutes, *Local Government Investment Policies,* and Sections 163.387(6) and (7), Florida Statutes, *Redevelopment Trust Fund* (collectively, the "Statutes"), for the year ended September 30, 2024. Management is responsible for the CRA's compliance with those requirements. Our responsibility is to obtain reasonable assurance by evaluating the CRA's compliance with the Statutes and performing other procedures to obtain sufficient appropriate audit evidence to express an opinion that conveys the results of our evaluation based on our examination.

Our examination was conducted in accordance with attestation standards for a direct examination engagement established by the American Institute of Certified Public Accountants. Those standards require that we obtain reasonable assurance by evaluating the CRA's compliance with the statutes and performing other procedures to obtain sufficient appropriate evidence to express an opinion that conveys the results of our evaluation of the CRA's compliance with those requirements for the year ended September 30, 2024, in all material respects. An examination involves performing procedures to obtain evidence about the CRA's compliance with those requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks that the CRA was not in compliance with those requirements in all material respects, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

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

In our opinion, the City of Holly Hill Community Redevelopment Agency complied with the Statutes for the year ended September 30, 2024, in all material respects.

Daytona Beach, Florida
February 25, 2025

James Moore & Co., P.L.

Attachment: CoHH CRA Audited FS FY24 Final (4811 : FY2024 Annual Audit Presentation)

# City of Holly Hill, Florida

## Annual Comprehensive Financial Report

## Fiscal Year Ended September 30, 2024




Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

# CITY OF HOLLY HILL, FLORIDA

## ANNUAL COMPREHENSIVE FINANCIAL REPORT

## FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

Prepared by:
The Holly Hill Finance Department

HOLLY HILL
FLORIDA

THIS PAGE LEFT INTENTIONALLY BLANK.

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

# CITY OF HOLLY HILL, FLORIDA
# TABLE OF CONTENTS
# SEPTEMBER 30, 2024

## Introductory Section

City Commission Members and Officials ..... 1
Letter of Transmittal ..... 2 - 4
Organizational Chart ..... 5
2023 Certificate of Achievement for Excellence in Financial Reporting ..... 6

## Financial Section

Independent Auditors' Report ..... 7 - 9
Management's Discussion and Analysis ..... 10 - 22
Basic Financial Statements
Government-wide Financial Statements
Statement of Net Position ..... 24
Statement of Activities ..... 25
Fund Financial Statements
Balance Sheet – Governmental Funds ..... 26
Reconciliation of the Balance Sheet – Governmental Funds to the Statement of Net Position ..... 27
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds ..... 28
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities ..... 29
Statement of Net Position – Proprietary Funds ..... 30
Statement of Revenues, Expenses and Changes in Net Position – Proprietary Funds ..... 31
Statement of Cash Flows – Proprietary Funds ..... 32
Statement of Fiduciary Net Position – Fiduciary Funds ..... 33
Statement of Changes in Fiduciary Net Position – Fiduciary Funds ..... 34
Notes to the Financial Statements ..... 35 - 76

Required Supplementary Information
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual:
General Fund ..... 78
Community Redevelopment Fund ..... 79
Schedule of Changes in Total OPEB Liability and Related Ratios ..... 80
Schedule of Proportionate Share of Net Pension Liability – FRS and HIS ..... 81
Schedule of Contributions – FRS and HIS ..... 82
Schedule of Changes in Net Pension Liability and Related Ratios – Police Officers' Pension Plan ..... 83
Schedule of Contributions – Police Officers' Pension Plan ..... 84
Schedule of Changes in Net Pension Liability and Related Ratios – Firefighters' Pension Plan ..... 85
Schedule of Contributions – Firefighters' Pension Plan ..... 86

Supplementary Information
Combining Balance Sheet – Nonmajor Governmental Funds ..... 88
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds ..... 89
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Impact Fees Trust Fund ..... 90
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Law Enforcement Trust Fund ..... 91
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Capital Projects Fund ..... 92



Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

## Statistical Section

Table 1 Net Position by Component – Last Ten Fiscal Years ..... 94
Table 2 Changes in Net Position – Last Ten Fiscal Years ..... 95 - 96
Table 3 Fund Balances – Governmental Funds – Last Ten Fiscal Years ..... 97
Table 4 Changes in Fund Balances – Governmental Funds – Last Ten Fiscal Years ..... 98
Table 5 Assessed Value and Estimated Actual Value of Taxable Property – Last Ten Fiscal Years ..... 99
Table 6 Property Tax Rates and Tax Levies – All Direct and Overlapping Governments - Last Ten Fiscal Years ..... 100
Table 7 Principal Property Taxpayers – Current and Nine Years Ago..... ..... 101
Table 8 Property Tax Levies and Collections – Last Ten Fiscal Years ..... 102
Table 9 Water Produced and Consumed/Wastewater Treated – Last Ten Fiscal Years ..... 103
Table 10 Water and Sewer Utility Rates – Last Ten Fiscal Years ..... 104 - 105
Table 11 Ten Largest Water and Sewer Customers – Current and Nine Years Ago ..... 106
Table 12 Ratios of Outstanding Debt by Type – Last Ten Fiscal Years ..... 107
Table 13 Ratios of General Bonded Debt Outstanding – Last Ten Fiscal Years ..... 108
Table 14 Direct and Overlapping Governmental Activities Debt ..... 109
Table 15 Legal Debt Margin Information ..... 110
Table 16 Pledged Revenue Coverage – Last Ten Fiscal Years ..... 111
Table 17 Demographic and Economic Statistics – Last Ten Fiscal Years ..... 112
Table 18 Principal Employers – Current and Nine Years Ago ..... 113
Table 19 Full-Time Equivalent Government Employees by Function/Program – Last Ten Fiscal Years ..... 114
Table 20 Operating Indicators by Function/Program – Last Ten Fiscal Years ..... 115
Table 21 Capital Asset Statistics by Function/Program – Last Ten Fiscal Years... ..... 116

## Single Audit and Other Reports

Schedule of Expenditures of Federal Awards and State Financial Assistance ..... 117
Notes to the Schedule of Expenditures of Federal Awards and State Financial Assistance ..... 118
Schedule of Findings and Questioned Cost ..... 119 - 121
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 ..... 122 - 124
Independent Auditors' Report on Internal Control over Financial Reporting and On Compliance and Other Matters Based on an Audit of Financial Statements in Accordance with *Government Auditing Standards* ..... 125 - 126
Independent Auditors' Management Letter Required by Chapter 10.550, Rules of the State of Florida Office of the Auditor General ..... 127 - 129
Independent Accountants' Examination Report ..... 130
Management's Response to Findings ..... 131

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

# City of Holly Hill, Florida

## Annual Comprehensive Financial Report

## For the Fiscal Year Ended September 30, 2024

HOLLY HILL
FLORIDA

**City Commission**

Honorable Chris Via, Mayor

District 1 – John Penny, Vice Mayor

District 2 – Penny Currie, Commissioner

District 3 – John Danio, Commissioner

District 4 – Roy Johnson, Commissioner

**City Manager**

Joe Forte

**City Attorney**

Scott Simpson

**Finance Director**

Michele Moore

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

HOLLY HILL
FLORIDA

February 25, 2025

To the Honorable Mayor, City Commissioners, and Citizens of the City of Holly Hill, Florida:

City Charter and Florida Statutes requires that all general-purpose local governments publish within nine months of the close of each fiscal year a complete set of financial statements presented in conformity with the Generally Accepted Accounting Principles in the United States of America (GAAP) and audited in accordance with generally accepted auditing standards in the United States of America by a firm of licensed certified public accountants. Pursuant to the requirement, it is with great pleasure that we present to the City of Holly Hill, the Annual Comprehensive Financial Report (ACFR) for the fiscal year ended September 30, 2024.

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

James Moore and Co., P.L., a firm of licensed certified public accountants, has issued an unmodified opinion on the City of Holly Hill's financial statements for the fiscal year ended September 30, 2024. The independent auditor's report is located at the front of the financial section of this report.

Management's Discussion and Analysis (MD&A) immediately follows the independent auditor's 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.

**Profile of Government**

The City of Holly Hill, incorporated in 1901, is located in east central Florida on the west bank of the Halifax River. The City of Holly Hill operates under the commission-manager form of government. The City Manager is responsible for carrying out the policies and ordinances of the City Commission, for overseeing the day-to-day operations of the City and for appointing the heads of various departments. In addition to supervising the daily operations, the City Manager works with elected officials, committees and citizens to plan for the future of the community.



Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

The City of Holly Hill currently occupies a land area of approximately 3.96 square miles. The City of Holly Hill is empowered to levy a property tax on both real and personal properties located within its boundaries. It also is empowered by state statute to extend its corporate limits by annexation, which occurs periodically when deemed appropriate by the City Commission.

The City of Holly Hill provides a full range of services, including police, fire and rescue, street construction and maintenance, planning and zoning, parks and recreation, cultural events, and general administrative services. In addition, water and sewer service, storm water management services and solid waste collection 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 of Holly Hill provides water and sewer service outside the city limits, including to the City of Ormond Beach, City of Daytona Beach and certain unincorporated parts of Volusia County. The City of Holly Hill contracts with private enterprise for solid waste collection.

**Local Economy**

The local area unemployment rate increased from 3.10 percent in FY 2023 to 3.50 percent in FY 2024, which is slightly higher than the state unemployment rate of 3.4 percent. The City is encouraging new and expanded business development in core areas of the city with an emphasis on providing assistance, whenever possible and in accordance with the CRA Master Plan, to those businesses located in the city's Community Redevelopment area.

**Financial Planning and Budgeting**

The City continued to stress expenditure control in preparing the FY2024 General Fund budget. The City ad valorem millage rate for FY2024 was 5.9, which was 8.95% more than the rolled-back rate. The millage rate of 5.9 was a result of increased property taxable value of 8.7% due to an increase in property assessments and new construction.

The City adopts a five-year Capital Improvement Plan that identifies future funding needs to maintain, repair and upgrade capital assets and infrastructure including road resurfacing, water line upgrades and vehicle and technology replacement programs within the funding constraints. It should be noted; however, that the CIP is not a fixed document but a flexible, evolutionary document that may change to reflect changing priorities, opportunities, costs, or different financing approaches.

**Relevant Financial Policies**

The City Commission recognizes that maintaining a prudent level of unrestricted fund balance is necessary to protect the city against reducing service levels, emergencies or natural disasters, unanticipated economic downturns, or unpredicted one-time expenditures. They also provide flexibility to respond to unexpected opportunities. Credit rating agencies also monitor levels of fund balance to evaluate a government's continued credit worthiness. To address these issues, the City Commission adopted a revised Fund Balance Policy, Resolution 20148-R-24, to maintain an unreserved fund balance in all major operating funds (General Fund, Water and Sewer, Solid Waste and Stormwater) equivalent to a minimum of 20% of annual operating expenses.

The City Commission also recognized the importance an investment policy to set forth the investment objectives and parameters for the management of the funds of the City of Holly Hill. This Investment Policy, Resolution 2018-R-25, was adopted in 2018 and is designed to ensure the prudent management of public funds, the availability of operating and capital funds, and a competitive investment return.

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

**Budgeting Controls**

The annual budget serves as the foundation for the City of Holly Hill's financial planning and control. All departments of the City of Holly Hill are required to submit requests for appropriation to the City Manager by early April. Requests for personnel and Capital Improvements must be submitted in May. The City Manager uses these requests as the starting point for developing a proposed budget. Budget workshops are held in June and July. In late July, the city commission sets a proposed millage rate by resolution. The City Manager presents the proposed budget to the commission at the first public hearing in September. The commission is required to hold two public hearings on the proposed budget and to adopt a final budget no later than September 30, the close of the City of Holly Hill's fiscal year. The appropriated budget is prepared by fund, function and department. The City Manager may make transfers of appropriations within and between divisions and departments; however, any revisions that alter the total appropriations of any funds must be approved by City Commission. Original and final amended budget-to-actual comparisons are provided in this report for each individual governmental fund.

**Certificate of Achievement Award**

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 Holly Hill, for its ACFR for the fiscal year ended September 30, 2023. This was the forty-sixth consecutive year that the City of Holly Hill has achieved this prestigious award. The City has submitted the FY2024 ACFR to the award program. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized AFCR. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current annual comprehensive 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.

**Acknowledgements**

The preparation of the ACFR on a timely basis was made possible by the dedicated service of the entire staff of the Finance Department. Each member of the department has our sincere appreciation for the contribution they made in preparation of this report.

In closing, special thanks to the Mayor and City Commission for their support and commitment to maintaining the financial integrity and sustainability of the City.

Respectfully Submitted,

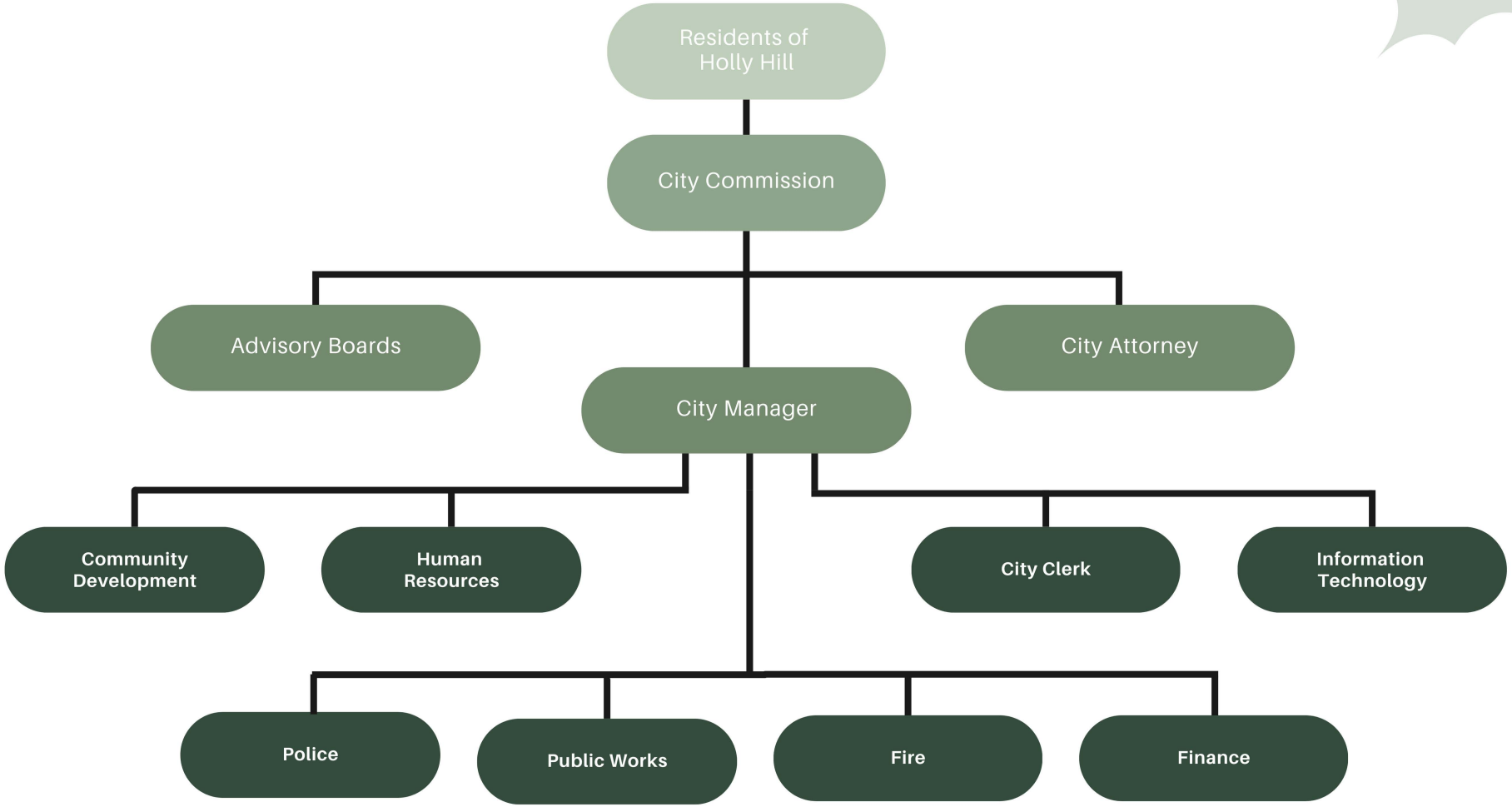
Joe Forte
City Manager

Michele F. Moore, CGFO, CMA
Finance Director

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

# CITY OF HOLLY HILL

Organizational Chart
2023-2024




Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

Government Finance Officers Association

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

**City of Holly Hill**
**Florida**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2023

Christopher P. Morrill

Executive Director/CEO



Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

JAMESMOORE

# INDEPENDENT AUDITORS' REPORT

To the Honorable Mayor, City Commission, and City Manager,
City of Holly Hill, 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 Holly Hill, Florida (the City), as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of September 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### *Basis for Opinions*

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

### *Responsibilities of Management for the Financial Statements*

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.

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

***Auditors' Responsibilities for the Audit of the Financial Statements***

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

In performing an audit in accordance with GAAS and GAS, we:

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

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

***Required Supplementary Information***

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

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's financial statements as a whole. The combining and individual nonmajor fund financial statements and budgetary comparison schedules, and schedule of expenditures of federal awards and state financial assistance as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements*, *Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and Section 215.97, Florida Statutes, *Florida Single Audit Act*; and Chapter 10.550, Rules of the State of Florida, Office of the Auditor General, as listed in the table contents as supplementary information, 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 budgetary comparative schedules, and schedule of expenditures of federal awards and state financial assistance, are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

***Other Information included in the Annual Comprehensive Financial Report***

Management is responsible for the other information included in the annual comprehensive financial report. The other information comprises the introductory section 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 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 25, 2025, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

James Moore & Co., P.L.

Daytona Beach, Florida
February 25, 2025





Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

# MANAGEMENT'S DISCUSSION AND ANALYSIS

As financial management of the City of Holly Hill, Florida, (hereinafter referred to as the "City"), we offer the readers of these basic financial statements this narrative overview and analysis of the City's financial activities for the fiscal years ended September 30, 2024 and 2023. This discussion and analysis is designed to assist the reader in focusing on the significant financial issues and activities and to identify any significant changes in financial position. We encourage readers to consider the information presented here in conjunction with our letter of transmittal found in the preceding introductory section, and the City's financial statements, which follow this information. The City presents prior year comparative financial information when applicable and meaningful.

**Financial Highlights**

- The City's financial position has changed as a result of the current year's operations. Overall combined assets and deferred outflows of resources of the City totaled $107.5 million at the close of the 2024 fiscal year, compared to $100.9 million at the close of 2023. The total assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by approximately $78.8 million (*combined net position*) compared with $69.5 million one year earlier. The unrestricted component of the City's combined net position totaled $23.5 million at year end. This represents the unrestricted amount available to be used to meet the City's ongoing obligations to its citizens and creditors.

- The net position of the City's governmental activities increased for the year and totaled $39.5 million, an increase of $5.3 million as compared to last year's $34.2 million. The net position of its business-type activities totaled $39.3 million, an increase of $4.0 million over last year's $35.3 million.

- During 2024, the City's combined governmental activities operating expenses totaled $11.4 million ($12.7 million in 2023), which was $5.3 million below the $16.7 million generated in governmental program charges, grants, contributions, taxes, other revenues and transfers for providing its various governmental program activities and programs.

- The City's business-type activities produced net income before contributions and transfers of $2.4 million in 2024 (compared to $683,610 for 2023) based on consumptive water/sewer/solid waste utility sales of $12.5 million ($12.4 million in 2023). The operating margins in these funds continue to be capable of providing financial support to the City's governmental funds.

- Total operating costs incurred by the City in providing all of its various programs increased to $22.6 million in 2024, compared to $25.2 million in 2023. Operating expenses in 2024 totaled $11.4 million and $11.2 million for the City's governmental activities and business-type activities, respectively.

- Unassigned fund equity in the General Fund increased by $4.0 million and totaled $10.0 million at the end of 2024, compared to $6.0 million at the end of 2023. Resources earned and available for appropriation in the current year were $13.9 million, which is 20% above the revised anticipated General Fund's revenues operating budget. General Fund expenditures of $10.4 million were 18%, or $2.3 million, below the City's revised appropriations for the year.

- The City's net long-term liabilities decreased by $1.78 million during the current fiscal year from a decrease in bonds and notes payable due to debt principal payments, and payments on Subscription-Based IT Arrangements.

- The City's net pension liability totaled $5.9 million, net of deferred outflows of $3.8 million and deferred inflows of $778,942 at the end of 2024, as compared to $5.3 million, net of deferred outflows of $5.2 million and deferred inflows of $290,069 at the end of 2023.

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

**Overview of the Financial Statements**

The City's financial statements are comprised of three parts: 1) management's discussion and analysis, 2) the basic financial statements (including government-wide financial statements, fund financial statements, and notes to the financial statements), and 3) required supplementary information, including budgetary comparisons and other selected financial and fiduciary fund data.

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

The basic financial statements include two kinds of statements that present different views of the City. The first two statements consist of entity-wide financial statements that provide both the short- and long-term financial information about the City's overall financial status, including its governmental activities and its business-type activities. These statements report information about the City using full accrual accounting methods and economic resources focus as utilized by similar business activities in the private sector. Information concerning all of the City's assets and liabilities, both financial and capital, and short-term and long-term debt are included. Likewise, all revenues and expenses received during the year, regardless of when cash is received or paid are reported. However, rate-regulated accounting principles applicable to private sector utilities are not used by governmental utilities. 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 general government services like public safety were financed in the short-term as well as what remains for future spending. Proprietary fund statements offer short-term and long-term financial information about the activities the government operates like businesses, such as the City's water and sewer utility and solid waste collection system. Fiduciary fund statements provide information about the financial relationships in which the City acts solely as a trustee or agent for the benefit of others (like the retirement plans for the City's employees), to whom the resources in question belong.

**Government-Wide Financial Statements**

The government-wide financial statements are designed to provide readers with a broad overview of the City's finances in a manner similar to a private-sector business. The basic financial statements of the City include a statement of net position and a statement of activities, which are described as follows:

- A statement of net position presents information on all of the City's assets and liabilities at the end of its fiscal year, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the City's financial position is improving or deteriorating. Net position increases when revenues exceed expenses. Increases to assets without a corresponding increase to liabilities results in increased net position, which indicates an improved financial condition.

- The statement of activities presents the results of business operations over the course of the fiscal year and information as to how the City's net position changed during the year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., delinquent taxes and earned but unused personal leave).

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

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 a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City include general government services, public safety (police, fire and building inspection), highways and streets, economic development, and recreation and leisure services. The business-type activities of the City include its water and sewer utility, stormwater management, and solid waste utility operations.

**Fund Financial Statements**

The fund financial statements provide more detailed information about the City's most significant funds - not the City as a whole. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City 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 modified accrual accounting method, which measures cash and all other financial assets that can be readily converted into cash. Such information is useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. These reconciliations can be found on pages 27 and 29.

The City maintains five 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 and the Community Redevelopment Agency (special revenue) Fund, both of which are considered to be major funds. Data from the four other governmental funds are combined into a single, aggregated presentation and include the remainder of the City's special revenue and capital projects funds. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The City adopts an annual appropriations budget for each of its governmental funds in accordance with state statutes. Budgetary comparison statements have been provided for each fund to demonstrate compliance with these budgets.

The basic governmental fund financial statements can be found on pages 26 and 28 of this report.

***Proprietary funds.*** The City maintains Enterprise funds used to report the same functions presented as business-type activities in the government-wide financial statements. Enterprise funds are used to account for the fiscal activities of the City's municipal water and sewer utility fund, the stormwater management utility, and solid waste utility fund operations.

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

Proprietary fund financial statements, like the government-wide statements, provide both long- and short-term financial information. The proprietary fund financial statements provide separate financial information for the water and sewer utility, stormwater management utility, and solid waste utility operations, all of which are considered to be major funds of the City. The basic proprietary fund financial statements can be found on pages 30 to 32 of this report.

***Fiduciary funds.*** The City is the trustee, or fiduciary, for its employees' pension plans and police explorers' custodial account. Fiduciary funds are used to account for resources held for the benefit of parties outside the government and are separately reported in the statements of fiduciary net position and changes in fiduciary net position. 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. The basic fiduciary fund financial statements can be found on pages 33 and 34 of this report.

***Notes to the financial statements.*** The financial statements also include notes which provide required disclosures and other information that are essential to a full understanding of material data provided in the statements. The notes present information about the City's significant accounting policies, account balances and activities, material risks, obligations, commitments, contingencies and subsequent events, if any. The notes to the financial statements can be found on pages 35 to 76 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 progress in funding its obligation to provide certain pension benefits and information that further explains and supports the information in the financial statements. Required supplementary information can be found on pages 78 to 86 of this report.

**Government-Wide Financial Analysis of the City as a Whole**

***Net Position.*** As noted previously, net position may serve over time as a useful indicator of a government's financial position. This year, the City's combined net position increased to $78.8 million at the end of 2024 from $69.5 million in 2023. Looking at the net position of the City's governmental and business-type activities separately, we can see that the City experienced increases in the net position of its government activities of $5.3 million and an increase in its business-type activities of $4.0 million.

The net position of the City's governmental activities totaled $39.5 million and $34.2 million at the end of the 2024 and 2023 fiscal years, respectively. At the end of 2024, all combined amounts represent net position that is primarily restricted as to the purposes they can be used for, or its net investment in capital assets (land, buildings, improvements and equipment which is reported net of related debt expended for such acquisitions). The City's reported unrestricted net position is $23.5 million, compared to $22.1 million at the end of 2023.

The net position of the City's business-type activities totaled $39.3 million and $35.3 million at the end of the 2024 and 2023 fiscal years, respectively. At the end of 2024, approximately 58% of its total net position ($22.7 million) reflects its net investment in capital assets. The amounts restricted for the payment of long-term debt, and impact fee collections that are restricted for future utility plant expansion total $784,512. The City has $15.8 million in unrestricted net position for the City's business-type activities.

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

Capital assets maintained in the business-type activities are used to provide water and sewer utility services, stormwater management services, and solid waste utility services to the City's utility customers; consequently, these assets are not available for future spending. Although the City's investment in capital assets is reported net of related debt, it should be noted that under normal circumstances the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. Long-term debt obligations, including current maturities, associated with this capitalization totaled $4.8 million at the end of 2024 ($5.8 million at the end of 2023). At the end of the current and prior fiscal years, the City reports positive balances in all three categories of net position, both for the government as a whole, and for its separate governmental and business-type activities.

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

**Net Position**
September 30, 2024 and 2023

| | Governmental Activities | | Business-Type Activities | | Total | |
|---|---|---|---|---|---|---|
| | 2024 | 2023 | 2024 | 2023 | 2024 | 2023 |
| Assets: | | | | | | |
| Current and other assets | $ 24,116,332 | $ 21,038,487 | $ 27,093,803 | $ 26,272,546 | 51,210,135 | 47,311,033 |
| Capital assets, net | 24,825,626 | 22,864,524 | 27,531,663 | 25,451,304 | 52,357,289 | 48,315,828 |
| Total assets | 48,941,958 | 43,903,011 | 54,625,466 | 51,723,850 | 103,567,424 | 95,626,861 |
| Deferred outflows of resources | 3,437,313 | 4,815,672 | 465,954 | 527,698 | 3,903,267 | 5,343,370 |
| Liabilities: | | | | | | |
| Long-term debt outstanding | 1,650,000 | 2,450,000 | 3,807,653 | 4,712,162 | 5,457,653 | 7,162,162 |
| Net pension liabilities | 7,193,974 | 8,238,618 | 1,748,686 | 1,947,877 | 8,942,660 | 10,186,495 |
| Other liabilities | 2,798,672 | 2,692,129 | 9,726,778 | 9,838,332 | 12,525,450 | 12,530,461 |
| Total liabilities | 11,642,646 | 13,380,747 | 15,283,117 | 16,498,371 | 26,925,763 | 29,879,118 |
| Deferred inflows of resources | 1,170,669 | 1,117,960 | 522,962 | 445,330 | 1,693,631 | 1,563,290 |
| Net Position: | | | | | | |
| Net investment in capital assets. | 23,110,260 | 20,285,084 | 22,738,334 | 19,698,729 | 45,848,594 | 39,983,813 |
| Restricted | 8,667,521 | 6,744,390 | 784,512 | 696,021 | 9,452,033 | 7,440,411 |
| Unrestricted | 7,788,175 | 7,190,502 | 15,762,495 | 14,913,097 | 23,550,670 | 22,103,599 |
| Total net position | $ 39,565,956 | $ 34,219,976 | $ 39,285,341 | $ 35,307,847 | $ 78,851,297 | $ 69,527,823 |

***Changes in Net Position.*** While the statement of net position shows a snapshot of the City's financial position at the end of the fiscal year, the statement of activities provides answers as to the nature and sources of those changes. During 2024, the City's overall total revenues increased by $2.9 million and the combined net position increased $9.3 million.

Overall, approximately 21.85% of the City's combined total revenues of $31.9 million comes from property taxes, while almost 10.21% of all other dollars raised comes from some source of other taxes collected by the City. Unrestricted intergovernmental revenues (those received from other governments) amounts to approximately 2.64% of the City's revenues. Another 43.18% comes from fees charged for services, while the remaining 22.12% is a combination of state and federal financial assistance, operating and capital grants and donations, interest and other earnings. The City's millage rate for FY 2024 was 5.90.

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

The following is a comparative summary of changes in net position for 2024 and 2023:

**Changes in Net Position**
Fiscal Year Ended September 30, 2024 and 2023

| | Governmental Activities | | Business-Type Activities | | Total | |
|---|---|---|---|---|---|---|
| | 2024 | 2023 | 2024 | 2023 | 2024 | 2023 |
| Revenues: | | | | | | |
| Program revenues: | | | | | | |
| Charges for services | $ 1,304,054 | $ 806,669 | $ 12,456,545 | $ 12,375,399 | $ 13,760,599 | $ 13,182,068 |
| Operating grants/other | 972,366 | 2,162,225 | - | - | 972,366 | 2,162,225 |
| Capital grants/other | 1,351,366 | 290,378 | 1,749,073 | 328,677 | 3,100,439 | 619,055 |
| General revenues: | | | | | | |
| Property taxes | 6,962,679 | 6,455,121 | - | - | 6,962,679 | 6,455,121 |
| Other taxes | 3,252,341 | 3,284,309 | - | - | 3,252,341 | 3,284,309 |
| Intergovernmental | 842,723 | 874,714 | - | - | 842,723 | 874,714 |
| Other revenues | 1,823,995 | 1,628,682 | 1,170,862 | 806,890 | 2,994,857 | 2,435,572 |
| Total revenues | 16,509,524 | 15,502,098 | 15,376,480 | 13,510,966 | 31,886,004 | 29,013,064 |
| Expenses: | | | | | | |
| General government | 1,194,046 | 1,264,266 | - | - | 1,194,046 | 1,264,266 |
| Public safety | 5,609,006 | 5,211,735 | - | - | 5,609,006 | 5,211,735 |
| Physical environment | - | - | - | - | - | - |
| Transportation | 756,442 | 1,419,968 | - | - | 756,442 | 1,419,968 |
| Economic environment | 1,846,871 | 2,975,318 | - | - | 1,846,871 | 2,975,318 |
| Culture/recreation | 1,907,677 | 1,790,059 | - | - | 1,907,677 | 1,790,059 |
| Interest on long-term debt | 49,502 | 68,090 | - | - | 49,502 | 68,090 |
| Water and sewer utilities | - | - | 7,258,662 | 7,291,873 | 7,258,662 | 7,291,873 |
| Stormwater management | - | - | 1,049,943 | 1,007,759 | 1,049,943 | 1,007,759 |
| Solid waste utilities | - | - | 2,890,381 | 4,199,047 | 2,890,381 | 4,199,047 |
| Total expenses | 11,363,544 | 12,729,436 | 11,198,986 | 12,498,679 | 22,562,530 | 25,228,115 |
| Excess before transfers | 5,145,980 | 2,772,662 | 4,177,494 | 1,012,287 | 9,323,474 | 3,784,949 |
| Transfers in (out) | 200,000 | (1,196,510) | (200,000) | 1,196,510 | - | - |
| Change in net position | 5,345,980 | 1,576,152 | 3,977,494 | 2,208,797 | 9,323,474 | 3,784,949 |
| Net position-beginning | 34,219,976 | 32,643,824 | 35,307,847 | 33,099,050 | 69,527,823 | 65,742,874 |
| Change in accounting for OPE | - | - | - | - | - | - |
| Net position-beginning, as ... | 34,219,976 | 32,643,824 | 35,307,847 | 33,099,050 | 69,527,823 | 65,742,874 |
| Net position-end of year | $ 39,565,956 | $ 34,219,976 | $ 39,285,341 | $ 35,307,847 | $ 78,851,297 | $ 69,527,823 |

## Governmental Activities

The City's total governmental activities revenue totaled $16.5 million which represents an increase of $1.0 million or 6.5% from last year's reported governmental revenues of $15.5 million.

The primary reasons for increases in governmental activities revenue are as follows:

- $1.2 million in FEMA revenue received for claims resulting from Hurricane Ian and Hurricane Irma.
- Increase in property tax revenue of $196,073 or 5.5% over the previous year due to taxable value growth.
- Community Redevelopment tax and Interlocal Share TIF increase of $311,485 or 10.5% over the previous year.
- Increase in investment earnings of $208,663 due to increased rate of return.
- $328,305 in plan review, site development, and impact fee revenue, an increase of $121,742 over the previous year.

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

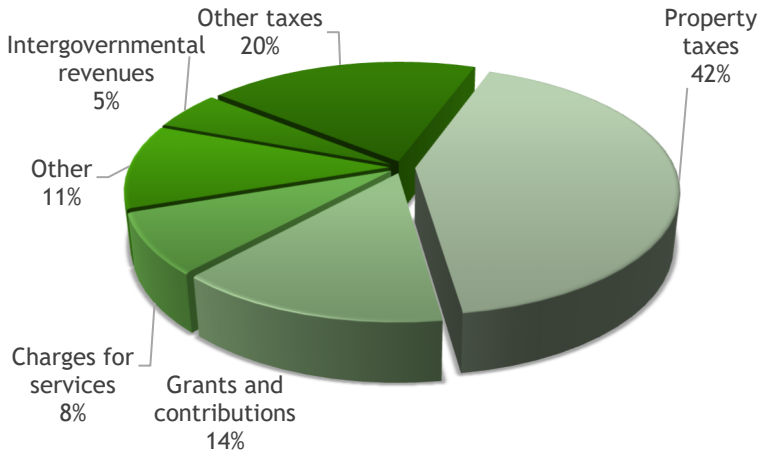
Costs for governmental activities decreased $1.37 million or 10.73% from the previous year; however, in 2023 costs of $1.4 million were attributed to Hurricane Ian. Minimal hurricane costs were incurred in 2024. Hurricane Milton occurred in October 2024 and will be included in 2025. Other expenditure changes to note:

- The City gave a $2/hour across the board wage increase which was the third and final year of the union contracts. Contract negotiations were held during 2024 and are effective October 1, 2024.

- Total retirement contributions increased overall by 6% due to changes in FRS, Police, and Fire contribution requirements.

The following is a summary of the City's governmental revenues by source:

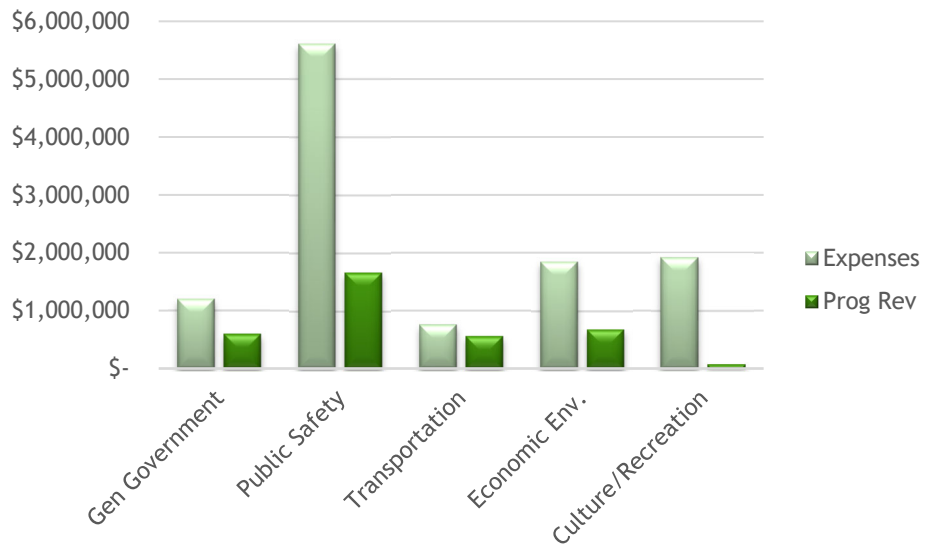
**Revenues by Source – Governmental Activities**




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

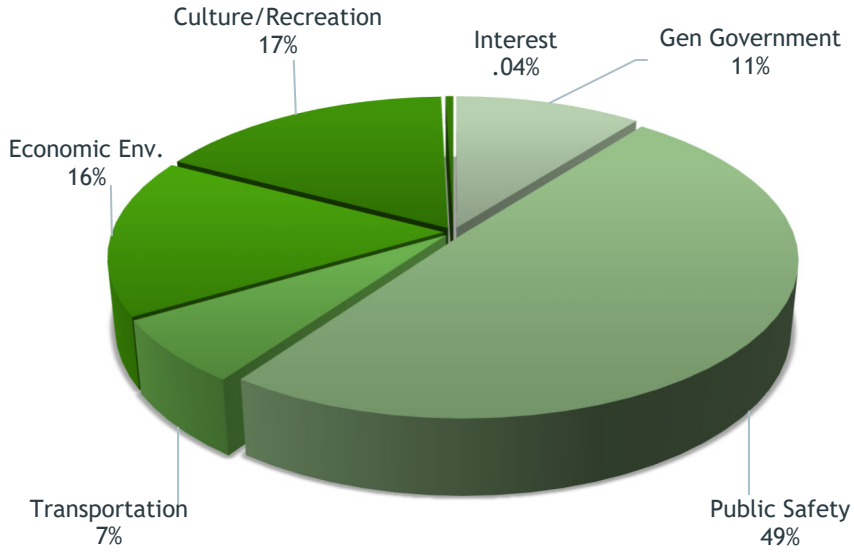
**Expenses and Program Revenue – Governmental Activities**

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)




The following is a summary of the City's governmental expenses by function:

**Expenses by Function - Governmental Activities**




**Business-type Activities**

Business-type activities reported an increase in the City's net position of $4.0 million in 2024, compared to an increase of $2.2 million in 2023. Overall, net position from the City's business-type activities ($39.3 million) accounts for approximately 49.8% of the City's combined net position at September 30, 2024.

The major sources of operating revenue for the City's business-type activities include charges for services for water and sewer utilities of $8.5 million, stormwater management fees of $1.1 million and solid waste utilities of $2.8 million. Combined operating revenues from these three activities increased in 2024 and totaled $12.46 million, compared to $12.38 million in the prior year. Investment earnings increased



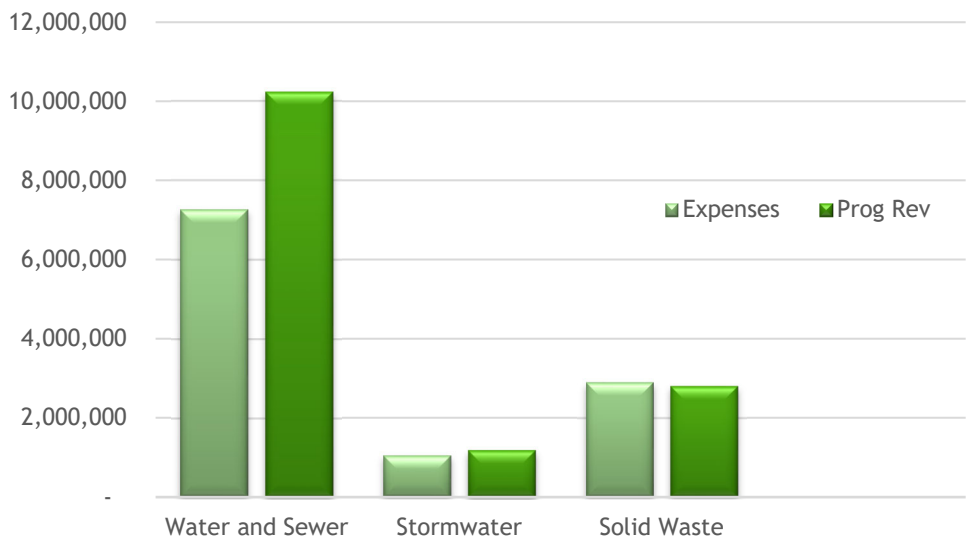


Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

significantly in 2024 and totaled $1.1 million compared to $774,141 one year earlier; this increase is due to greater returns on investments. Other income increased to $100,485 compared to $32,749 in 2023. Capital contributions increased in 2024 and totaled $1.7 million compared to $328,677 in 2023. This increase is attributed to the use of ARPA funding for the construction of a third Biological Treatment Unit at our Public Works facility. As a cost control measure, the City continues to contract its solid waste operations with an outside contractor and has done so since 1999. Total expenses of the City's combined business-type activities were $11.2 million in 2024, compared to $12.5 million in 2023.

A comparison of the City's functional program revenues and costs of providing business-type services to its customers in fiscal year 2024 is useful in identifying the capabilities of producing revenues sufficient to operate their programs. They are presented in the following graph:

**Expenses and Program Revenues – Business-type Activities**




**Financial Analysis of the City's Funds**

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

***Governmental Funds.*** The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Information is helpful 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 governmental funds reported combined fund balances of $22.3 million, which was $3.7 million more than the $18.6 million reported at the end of 2023. Approximately 45% of the $22.3 million, totaling $10.0 million, constitutes unassigned fund balance, which is generally available for spending at the government's discretion. However, The City Commission has designated that the General Fund maintain an unrestricted fund balance of at least 20% of operating expense as an unassigned fund balance. This designated reserve of unassigned fund balance is $2.3 million. The



Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

remainder of the fund balance is separately reported to indicate that it is not available for spending because it is 1) Non-Spendable - fund balances totaling $60,555 are invested in nonspendable assets such as inventories and prepaid expenses, 2) Restricted - fund balances totaling $8.7 million are restricted from externally imposed sources or enabling legislation, 3) Committed - fund balances totaling $3.2 million are set aside pursuant to formal constraints imposed by the City Commission, and 4) Assigned fund balances totaling $391,714 are constrained by the City, as it intended to be used for next year's budgetary purposes.

The General Fund is the chief operating fund of the City. As of September 30, 2024, the unassigned fund balance in the General Fund totaled $10.0 million, compared to $7.1 million at the end of 2023. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents approximately 96.2% of total General Fund expenditures of $10.4 million, while total fund balance represents 102.3% of that same amount. The City Commission has established a minimum target threshold of 20% in unreserved funds compared to General Fund expenditures.

Fund balance in the General Fund increased $3.6 million during the current fiscal year. This fund balance increase was attributed to the increase in tax revenue and charges for services. The Capital Projects Fund is reported as a major fund in 2024 and showed a decrease in fund balance from $4.8 million in 2023 to $3.2 million in fiscal year 2024. The fund decreased by $1.6 million due to a decrease in transfers to the Capital Projects fund from the General Fund. Fund balances for the Community Redevelopment Agency fund, the CRA Debt Service funds, and the CRA Capital Projects fund were merged in 2019 to streamline accounting functions of the City. Their combined fund balances increased by $1.6 million in 2024. These funds will be used towards the Overhead to Underground Phase III project beginning in fiscal year 2025. All non-major governmental funds remained stable for the year and increased by $175,293.

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

Unrestricted net position in the Water and Sewer Fund at the end of the current fiscal year amounted to $10.5 million, compared to $9.4 million one year earlier. The combined net position of the fund totaled $28.7 million at year end. The City has designated $5.2 million of these funds for water and sewer projects that have begun in 2024 or will begin in 2025.

Unrestricted net position in the Stormwater Management Fund decreased slightly in 2024 and totaled $2.2 million at the end of the year, compared to $2.3 million at the beginning of the year. The combined net position totaled $7.6 million at year end.

Unrestricted net position in the Solid Waste Fund totaled $3.0 million at the end of 2024, compared to $3.2 million at the beginning of the year. The combined net position totaled $3.0 million at year end.

Operating expenses increases and decreases from the prior year included the following:

- Water and Sewer personnel costs in fiscal year 2024 increased by $141,012 or 6.9%. This change is due to a $2.00/hour across the board wage increase.
- Contractual services increased by 31.5% which included the engagement of Raftelis, a consultant that completed a utility rate study for implementation October 2024.
- $216,982 increased cost in repair and maintenance included midnight flow and smoke testing for unwanted infiltration into the sewer collection system.

**Capital Assets and Debt Administration**

***Capital Assets.*** At September 30, 2024 and 2023, the City's investment in capital assets for its governmental and business type activities totaled $52.4 million and $48.3 million, respectively. This increase is due to

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

increases in construction work in process of capital projects. Governmental funds construction in process include the nearly completed fire station and Sunrise Park improvements. The business type funds construction in process projects include the third biological treatment unit, stormwater pipe lining projects, fire hydrant upgrades, lift station motor replacements, sewer service extension, and lift station rehabs. These amounts are stated net of accumulated depreciation/amortization. This investment in capital assets, net of depreciation/amortization, for all activities is reflected in the following schedule:

**Capital Assets**
Fiscal Year Ended September 30, 2024 and 2023

| | Governmental Activities | | Business-Type Activities | | Total | |
|---|---|---|---|---|---|---|
| | 2024 | 2023 | 2024 | 2023 | 2024 | 2023 |
| Land | $ 2,523,931 | $ 2,523,931 | $ 763,171 | $ 763,171 | $ 3,287,102 | $ 3,287,102 |
| Construction work in progress | 3,170,501 | 314,747 | 3,653,310 | 875,161 | 6,823,811 | 1,189,908 |
| Buildings | 7,817,383 | 7,845,329 | 2,361,344 | 2,512,906 | 10,178,727 | 10,358,235 |
| Improvements other Than buildings | 5,635,097 | 6,093,326 | 17,051,694 | 17,275,680 | 22,686,791 | 23,369,006 |
| Machinery and equipment | 1,367,065 | 1,410,057 | 473,293 | 500,536 | 1,840,358 | 1,910,593 |
| Infrastructure | 4,232,506 | 4,538,634 | 2,269,087 | 2,501,150 | 6,501,593 | 7,039,784 |
| Subscription-Based Information Technology Arrangements | 79,143 | 138,500 | 959,764 | 1,022,700 | 1,038,907 | 1,161,200 |
| Net Total | $ 24,825,626 | $ 22,864,524 | $ 27,531,663 | $ 25,451,304 | $ 52,357,288 | $ 48,315,828 |

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

***Long-term Liabilities.*** At year end, the net carrying value of the City's bonds, notes and other long-term obligations outstanding totaled $18.24 million, of which $5.46 million is secured solely by a mix of specified revenue sources. The City's long-term debt for all activities is reflected in the following schedule:

**Outstanding Long-Term Debt**
Fiscal Year Ended September 30, 2024 and 2023

| | Governmental Activities | | Business-Type Activities | | Total | |
|---|---|---|---|---|---|---|
| | 2024 | 2023 | 2024 | 2023 | 2024 | 2023 |
| Revenue notes | $ 1,650,000 | $ 2,450,000 | $ 1,572,653 | $ 1,962,162 | $ 3,222,653 | $ 4,412,162 |
| Revenue bonds | - | - | 2,235,000 | 2,750,000 | 2,235,000 | 2,750,000 |
| Subscription-Based Information | 65,366 | 129,440 | 985,676 | 1,040,413 | 1,051,042 | 1,169,853 |
| Compensated Absences | 818,377 | 781,436 | 297,713 | 296,473 | 1,116,090 | 1,077,909 |
| Total OPEB liability | 1,193,676 | 1,127,295 | 475,801 | 449,341 | 1,669,477 | 1,576,636 |
| Net pension liability | 7,193,974 | 8,238,618 | 1,748,686 | 1,947,877 | 8,942,660 | 10,186,495 |
| Net Total | $ 10,921,393 | $ 12,726,789 | $ 7,315,529 | $ 8,446,266 | $ 18,236,922 | $ 21,173,055 |

The City has two outstanding revenue notes payable (Series 2012 and Series 2013) from its governmental activities in the aggregate amount of $1.65 million at year end. The proceeds of the Series 2012 obligation were used to refinance an existing (Series 2005) revenue note. The proceeds of the Series 2013 obligation are used exclusively to fund capital improvement projects in the City's Community Redevelopment Agency. These notes are payable in semi-annual installments through 2026, both of which are secured by revenues generated exclusively from the CRA tax increment financing district.

The City has two outstanding water and sewer system improvement revenue bond obligations (Series 2005 and 2011) in the aggregate amount of $2.24 million at year end. The proceeds of these parity bonds were used to finance improvements to the City's water and sewer utility system and to refund previously issued bonds outstanding for this same purpose. These bonds are payable from revenues generated from the water



Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

and sewer system and are payable serially through 2025 (Series 2005), and 2030 (Series 2011). The Series 2013 revenue bond was fully paid in the current fiscal year.

The City also has two low-interest rate revenue note obligations payable to the State of Florida, Department of Environmental Protection State Revolving Fund Loan Program totaling $1.5 million in aggregate, at year end. The proceeds of the FDEP loan issued in 2005 ($98,761 currently outstanding), and the FDEP loan issued in 2007 ($1.4 million currently outstanding) were used to finance the construction of wastewater infiltration and inflow correction facilities. These notes, which are subordinate to the bonds described above, are secured by the City's water and sewer utility and stormwater utility revenues, respectively, and are payable in varying amounts through 2029.

Other components of the City's outstanding long-term liabilities include: total OPEB liability, compensated absences and net pension liability (NPL). The City's measurement date is one year in arrears of the City's year-end. The city experienced an increase in its net postemployment obligation for 2024 ($1.67 million) compared to 2023 ($1.58 million). Compensated absences increased to $1.12 million from $1.08 million in 2023. The City's Net Pension liability decreased by $1.2 million in 2024 and totaled $8.94 million as compared to $10.19 million in 2023. With the implementation of GASB 96, Subscription-Based Information Technology Arrangements, the City reported $1.05 million of long-term debt.

Additional information on the City's long-term debt can be found in Note (8) to the financial statements.

**Significant Budget Differences – General Fund**

The General Fund final budget was $144,797 greater than the original budget. This increase was due to a Police Department JAG grant and the implementation of credit card use convenience fees. The actual revenue of the General Fund was greater than budget by $2.3 million in total for the fiscal year. A positive variance of $1.15 million was shown in intergovernmental revenues due to receipts of FEMA revenue, other increases of actual revenue over budget included permits and fees and investment income.

The original budgeted expenditures and transfers out at the beginning of the fiscal year 2024 was $11.6 million with the final budget of $12.8 million. This increase was a prior year carry forward transportation item for paving and sidewalk replacement projects. The actual expenditures for the year was under budget $2.27 million as those projects are multi-year and this phase is expected to be completed in 2025.

**Economic Factors, Upcoming Budgets and Rates**

In September 2024, The City Commission approved a $35.8 million budget for fiscal year 2024-2025, approximately $2.9 million greater than the fiscal year 2023-2024 budget. The budget includes $28.5 million for operations and transfers, $1.7 million in debt service, and $5.6 million for capital improvements.

The adopted fiscal year 2024-2025 budget continues the City's fiscally conservative approach to budget development, while providing quality services to the citizens.

The proposed budget for fiscal year 2025 includes the following assumptions:

- Year one of a three-year agreement with the City's Unions.
- Reasonable revenue projections.
- Maintenance of service levels and programs to the extent possible and minimal reductions in service levels where appropriate.
- Utilizing SAHFI (Supplemental Appropriation for Hurricanes Fiona and Ian) funding to focus on resilience – making the plant operate more flood resistant with resilient operations during tropical and hurricane storm conditions.

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

- Continuing with Phase 3 of the undergrounding utilities of the US 1 corridor.
- The City has initiated a vulnerability study to assess stormwater and tidal rise issues and help develop meaningful stormwater solutions.
- Year one of the five-year utility rate study completed by Raftelis.

The City increased water and sewer fees by approximately 2.5% and 4% respectively to maintain a revenue sufficiency level adequate to fund upcoming operating and capital requirements, as recommended by the utility rate study. 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 reasonable, and more importantly, capable of cost recovery. Some of the major factors considered in this process are the local economy, changes in property value, civilian labor force, unemployment rates, and inflation rates. In considering all of these factors, the City Commission approved lowering the millage rate to 5.80 mills for fiscal year 2025.

**Requests for Information**

This financial report is designed to provide a general overview of the City of Holly Hill's finances for those with an interest in your government. Questions concerning any of the information provided in this report should be addressed to the office of the Finance Director, City of Holly Hill, Florida, 1065 Ridgewood Avenue, Holly Hill, Florida 32117-2898.

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

# BASIC FINANCIAL STATEMENTS

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

**CITY OF HOLLY HILL, FLORIDA**
**STATEMENT OF NET POSITION**
**SEPTEMBER 30, 2024**

| | Governmental Activities | Business-type Activities | Total |
|---|---|---|---|
| **ASSETS** | | | |
| Equity in pooled cash and investments | $ 22,059,977 | $ 24,589,926 | $ 46,649,903 |
| Receivables, net | 387,658 | 1,228,625 | 1,616,283 |
| Internal balances | (31,775) | 31,775 | - |
| Due from other governments | 1,639,917 | 33,725 | 1,673,642 |
| Inventories | 26,859 | 358,185 | 385,044 |
| Prepaids | 33,696 | - | 33,696 |
| Restricted assets: | | | |
| Equity in pooled cash and investments | - | 851,567 | 851,567 |
| Capital assets: | | | |
| Capital assets, not being depreciated/amortized | 5,694,432 | 4,416,481 | 10,110,913 |
| Other capital assets, net of depreciation/amortization | 19,131,194 | 23,115,182 | 42,246,376 |
| Total assets | 48,941,958 | 54,625,466 | 103,567,424 |
| **DEFERRED OUTFLOWS OF RESOURCES** | | | |
| Deferred outflows related to pensions | 3,375,991 | 441,511 | 3,817,502 |
| Deferred outflows related to OPEB | 61,322 | 24,443 | 85,765 |
| Total deferred outflows | 3,437,313 | 465,954 | 3,903,267 |
| **LIABILITIES** | | | |
| Accounts payable and accrued liabilities | 594,226 | 1,795,632 | 2,389,858 |
| Customer deposits | 6,113 | 1,338,870 | 1,344,983 |
| Accrued interest payable | 19,117 | 67,055 | 86,172 |
| Unearned revenue | 101,797 | 4,766,031 | 4,867,828 |
| Noncurrent liabilities: | | | |
| Due within one year: | | | |
| Bonds and notes payable | 815,000 | 758,692 | 1,573,692 |
| SBITA payables | 65,366 | 55,841 | 121,207 |
| Compensated absences | 176,103 | 71,133 | 247,236 |
| Due in more than one year: | | | |
| Bonds and notes payable | 835,000 | 3,048,961 | 3,883,961 |
| SBITA payables | - | 929,835 | 929,835 |
| Compensated absences | 642,274 | 226,580 | 868,854 |
| Total OPEB liability | 1,193,676 | 475,801 | 1,669,477 |
| Net pension liability | 7,193,974 | 1,748,686 | 8,942,660 |
| Total liabilities | 11,642,646 | 15,283,117 | 26,925,763 |
| **DEFERRED INFLOWS OF RESOURCES** | | | |
| Deferred inflows related to pensions | 521,659 | 257,283 | 778,942 |
| Deferred inflows related to OPEB | 666,529 | 265,679 | 932,208 |
| Total deferred inflows of resources | 1,188,188 | 522,962 | 1,711,150 |
| **NET POSITION** | | | |
| Net investment in capital assets | 23,110,260 | 22,738,334 | 45,848,594 |
| Restricted for: | | | |
| Public safety | 420,090 | - | 420,090 |
| Community redevelopment projects | 7,787,144 | - | 7,787,144 |
| Transportation | 222,276 | - | 222,276 |
| Recreation projects | 90,737 | - | 90,737 |
| Utility plan expansion | - | 349,708 | 349,708 |
| Debt service | 147,274 | 434,804 | 582,078 |
| Unrestricted | 7,770,656 | 15,762,495 | 23,533,151 |
| Total net position | $ 39,548,437 | $ 39,285,341 | $ 78,833,778 |

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



Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

**CITY OF HOLLY HILL, FLORIDA**
**STATEMENT OF ACTIVITIES**
**FOR THE YEAR ENDED SEPTEMBER 30, 2024**

| Functions/Programs | Expenses | Program Revenues: Charges for Services | Program Revenues: Operating Grants and Contributions | Program Revenues: Capital Grants and Contributions | Net (Expense) Revenue and Changes in Net Position: Governmental Activities | Net (Expense) Revenue and Changes in Net Position: Business-type Activities | Net (Expense) Revenue and Changes in Net Position: Total |
|---|---|---|---|---|---|---|---|
| Governmental activities: | | | | | | | |
| General government | $ 1,194,046 | $ 108,902 | $ 495,228 | $ - | $ (589,916) | $ - | $ (589,916) |
| Public safety | 5,609,006 | 279,350 | 106,042 | 1,283,597 | (3,940,017) | - | (3,940,017) |
| Transportation | 756,442 | 186,377 | 353,577 | 21,504 | (194,984) | - | (194,984) |
| Economic environment | 1,846,871 | 685,962 | - | - | (1,160,909) | - | (1,160,909) |
| Culture and recreation | 1,907,677 | 43,463 | - | 46,265 | (1,817,949) | - | (1,817,949) |
| Interest on long-term debt | 49,502 | - | - | - | (49,502) | - | (49,502) |
| Total governmental activities | 11,363,544 | 1,304,054 | 954,847 | 1,351,366 | (7,753,277) | - | (7,753,277) |
| Business-type activities: | | | | | | | |
| Water and Sewer | 7,258,662 | 8,509,849 | - | 1,717,858 | - | 2,969,045 | 2,969,045 |
| Stormwater | 1,049,943 | 1,149,901 | - | 31,215 | - | 131,173 | 131,173 |
| Solid Waste | 2,890,381 | 2,796,795 | - | - | - | (93,586) | (93,586) |
| Total business-type activities | 11,198,986 | 12,456,545 | - | 1,749,073 | - | 3,006,632 | 3,006,632 |
| Total primary government | $ 22,562,530 | $ 13,760,599 | $ 954,847 | $ 3,100,439 | (7,753,277) | 3,006,632 | (4,746,645) |
| General revenues: | | | | | | | |
| Property taxes | | | | | 6,962,679 | - | 6,962,679 |
| Sales taxes | | | | | 852,353 | - | 852,353 |
| Casualty and fire insurance premium taxes | | | | | 287,033 | - | 287,033 |
| Public service taxes | | | | | 2,112,955 | - | 2,112,955 |
| Franchise fees | | | | | 982,394 | - | 982,394 |
| Unrestricted intergovernmental | | | | | 842,723 | - | 842,723 |
| Investment earnings | | | | | 767,024 | 1,070,377 | 1,837,401 |
| Miscellaneous revenues | | | | | 74,577 | 100,485 | 175,062 |
| Transfers | | | | | 200,000 | (200,000) | - |
| Total general revenues and transfers | | | | | 13,081,738 | 970,862 | 14,052,600 |
| Change in net position | | | | | 5,328,461 | 3,977,494 | 9,305,955 |
| Net position - beginning of year | | | | | 34,219,976 | 35,307,847 | 69,527,823 |
| Net position - ending of year | | | | | $ 39,548,437 | $ 39,285,341 | $ 78,833,778 |

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



Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

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

| | General | Capital Projects | Community Redevelopment | Nonmajor Governmental Funds | Total Governmental Funds |
|---|---|---|---|---|---|
| **ASSETS** | | | | | |
| Equity in pooled cash and investments | $ 10,265,577 | $ 3,226,972 | $ 8,006,739 | $ 560,689 | $ 22,059,977 |
| Receivables, net | 384,369 | - | 2,605 | 684 | 387,658 |
| Due from other governments | 1,535,397 | 104,520 | - | - | 1,639,917 |
| Inventories | 26,859 | - | - | - | 26,859 |
| Prepaid items | 33,696 | - | - | - | 33,696 |
| Total assets | $ 12,245,898 | $ 3,331,492 | $ 8,009,344 | $ 561,373 | $ 24,148,107 |
| **LIABILITIES** | | | | | |
| Accounts payable and accrued liabilities | $ 360,980 | $ 178,613 | $ 54,633 | $ - | $ 594,226 |
| Customer deposits | 6,113 | - | - | - | 6,113 |
| Unearned revenue | 100,621 | - | 1,176 | - | 101,797 |
| Due to other funds | 31,775 | - | - | - | 31,775 |
| Total liabilities | 499,489 | 178,613 | 55,809 | - | 733,911 |
| **DEFERRED INFLOWS OF RESOURCES** | | | | | |
| Unavailable revenue - grants | 1,094,037 | - | - | - | 1,094,037 |
| **FUND BALANCES** | | | | | |
| Nonspendable: | | | | | |
| Inventories | 26,859 | - | - | - | 26,859 |
| Prepaid items | 33,696 | - | - | - | 33,696 |
| Restricted for: | | | | | |
| Law enforcement | 7,175 | - | - | 158,716 | 165,891 |
| Fire protection | - | - | - | 89,644 | 89,644 |
| Building inspection | 164,555 | - | - | - | 164,555 |
| Transportation | - | - | - | 222,276 | 222,276 |
| Community redevelopment | - | - | 7,787,144 | - | 7,787,144 |
| Debt service | - | - | 166,391 | - | 166,391 |
| Recreation | - | - | - | 90,737 | 90,737 |
| Committed to: | | | | | |
| Capital projects | - | 3,152,879 | - | - | 3,152,879 |
| Assigned to: | | | | | |
| Subsequent year's budget appropriations | 391,714 | - | - | - | 391,714 |
| Unassigned | 10,028,373 | - | - | - | 10,028,373 |
| Total fund balances | 10,652,372 | 3,152,879 | 7,953,535 | 561,373 | 22,320,159 |
| Total liabilities and fund balances | $ 12,245,898 | $ 3,331,492 | $ 8,009,344 | $ 561,373 | $ 24,148,107 |

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



Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

**CITY OF HOLLY HILL, FLORIDA**
**RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS**
**TO THE STATEMENT OF NET POSITION**
**SEPTEMBER 30, 2024**

| | | |
|---|---|---|
| **Fund balances - total governmental funds** | | $ 22,320,159 |
| Amounts reported for governmental activities in the statement of activities 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 | 43,362,576 | |
| Less: accumulated depreciation/amortization | (18,536,950) | 24,825,626 |
| Because some property taxes and grants 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. | | |
| Unavailable revenue - grants | | 1,094,037 |
| On the governmental fund statements, a net pension and total OPEB 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 and OPEB liability of the defined benefit pension plans is reported as a noncurrent liability. Additionally, deferred outflows and deferred inflows related to pensions and OPEB are also reported. | | |
| Net pension liability | (7,193,974) | |
| Deferred outflows related to pensions | 3,375,991 | |
| Deferred inflows related to pensions | (521,659) | (4,339,642) |
| Total OPEB liability | (1,193,676) | |
| Deferred outflows related to OPEB | 61,322 | |
| Deferred inflows related to OPEB | (666,529) | (1,798,883) |
| Long-term liabilities, including bonds, notes, and leases payable, are not due and payable in the current period and, therefore, are not reported in the funds. These liabilities, deferred outflows, and other debt-related deferred charges consist of the following: | | |
| Long-term debt | (1,715,366) | |
| Accrued interest payable | (19,117) | |
| Compensated absences | (818,377) | (2,552,860) |
| **Net position of governmental activities** | | $ 39,548,437 |

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



Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

**CITY OF HOLLY HILL, FLORIDA**
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**
**GOVERNMENTAL FUNDS**
**FOR THE YEAR ENDED SEPTEMBER 30, 2024**

| | General | Capital Projects | Community Redevelopment | Nonmajor Governmental Funds | Total Governmental Funds |
|---|---|---|---|---|---|
| **Revenues** | | | | | |
| Taxes | $ 6,632,425 | $ - | $ 1,579,299 | $ - | $ 8,211,724 |
| Permits and fees | 1,574,567 | - | - | 101,300 | 1,675,867 |
| Intergovernmental | 2,831,858 | 1,250,000 | 1,684,721 | - | 5,766,579 |
| Charges for services | 2,106,641 | - | 19,889 | 6,071 | 2,132,601 |
| Fines and forfeitures | 195,335 | - | - | 51,495 | 246,830 |
| Investment income | 325,836 | 174,937 | 249,890 | 16,361 | 767,024 |
| Miscellaneous | 206,881 | - | 4,673 | 66 | 211,620 |
| Total revenues | 13,873,543 | 1,424,937 | 3,538,472 | 175,293 | 19,012,245 |
| **Expenditures** | | | | | |
| Current: | | | | | |
| General government | 2,853,037 | - | 84,662 | - | 2,937,699 |
| Public safety | 4,689,178 | - | 155,101 | - | 4,844,279 |
| Transportation | 537,989 | - | - | - | 537,989 |
| Culture and recreation | 1,324,415 | - | 239,065 | - | 1,563,480 |
| Economic environment | 781,840 | - | 608,464 | - | 1,390,304 |
| Capital outlay | 224,670 | 3,119,483 | - | - | 3,344,153 |
| Debt service: | | | | | |
| Principal | - | - | 800,000 | - | 800,000 |
| Interest and fiscal charges | 2,613 | - | 54,012 | - | 56,625 |
| Total expenditures | 10,413,742 | 3,119,483 | 1,941,304 | - | 15,474,529 |
| **Excess (deficiency) of revenues over expenditures** | 3,459,801 | (1,694,546) | 1,597,168 | 175,293 | 3,537,716 |
| **Other financing sources (uses)** | | | | | |
| Transfers in | 209,923 | 88,000 | - | - | 297,923 |
| Transfers out | (88,000) | - | (9,923) | - | (97,923) |
| Total other financing sources (uses) | 121,923 | 88,000 | (9,923) | - | 200,000 |
| **Net change in fund balances** | 3,581,724 | (1,606,546) | 1,587,245 | 175,293 | 3,737,716 |
| **Fund balances**, beginning of year | 7,070,648 | 4,759,425 | 6,366,290 | 386,080 | 18,582,443 |
| **Fund balances**, end of year | $ 10,652,372 | $ 3,152,879 | $ 7,953,535 | $ 561,373 | $ 22,320,159 |

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



Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

**CITY OF HOLLY HILL, FLORIDA**
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**
**FOR THE YEAR ENDED SEPTEMBER 30, 2024**

| | |
|---|---|
| **Net change in fund balances - total governmental funds** | $ 3,737,716 |
| 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 | 3,344,153 |
| Depreciation/amortization expense | (1,367,978) |
| Non-capitalized outlay expenditures | (9,756) |
| The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, donations, CIP project abandoned) is to decrease net position. | (5,317) |
| The issuance of long-term debt (i.e., bonds, notes, leases, and subscriptions) provides current financial resources to governmental funds, while the repayment of the principal long-term debt consumes the current financial resources of governmental funds. Neither transaction has any effect on net position. Also, governmental funds report the effect of premiums, discounts and deferred amounts on refunding when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities. | |
| Principal repayment of general long-term debt | 800,000 |
| Subscription payments | 64,074 |
| Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in governmental funds (grants and delinquent taxes). | (734,289) |
| Governmental funds report contributions to defined benefit pension and OPEB 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 | (575,829) |
| Change in total OPEB liability and deferred inflows/outflows related to OPEB | 105,505 |
| 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 | 7,123 |
| Change in compensated absences liability | (36,941) |
| **Change in net position of governmental activities** | $ 5,328,461 |

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



Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

**CITY OF HOLLY HILL, FLORIDA**
**STATEMENT OF NET POSITION**
**PROPRIETARY FUNDS**
**SEPTEMBER 30, 2024**

| | Business-type Activities - Enterprise Funds | | | |
|---|---|---|---|---|
| | Water and Sewer | Stormwater Drainage | Solid Waste | Total |
| **ASSETS** | | | | |
| Equity in pooled cash and investments | $ 19,053,160 | $ 2,673,881 | $ 2,862,885 | $ 24,589,926 |
| Accounts receivable, net | 887,861 | 3,500 | 337,264 | 1,228,625 |
| Due from other governments | 7,400 | 26,325 | - | 33,725 |
| Inventories | 342,836 | 15,349 | - | 358,185 |
| Due from other funds | - | - | 31,775 | 31,775 |
| Restricted equity in pooled cash and investments | 851,567 | - | - | 851,567 |
| Total current assets | 21,142,824 | 2,719,055 | 3,231,924 | 27,093,803 |
| Capital assets: | | | | |
| Land | 154,739 | 608,432 | - | 763,171 |
| Buildings and improvements | 48,904,967 | 10,815,372 | 54,651 | 59,774,990 |
| Machinery and equipment | 1,788,826 | 415,653 | 5,309 | 2,209,788 |
| Construction in progress | 3,362,482 | 290,828 | - | 3,653,310 |
| Subscription-based IT arrangements (SBITA) | 1,148,570 | - | - | 1,148,570 |
| Accumulated depreciation | (33,188,966) | (6,771,454) | (57,746) | (40,018,166) |
| Total capital assets, net | 22,170,618 | 5,358,831 | 2,214 | 27,531,663 |
| Total noncurrent assets | 22,170,618 | 5,358,831 | 2,214 | 27,531,663 |
| Total assets | 43,313,442 | 8,077,886 | 3,234,138 | 54,625,466 |
| **DEFERRED OUTFLOWS OF RESOURCES** | | | | |
| Deferred outflows related to pensions | 401,953 | 39,558 | - | 441,511 |
| Deferred outflows related to OPEB | 21,441 | 3,002 | - | 24,443 |
| Total deferred outflows of resources | 423,394 | 42,560 | - | 465,954 |
| **LIABILITIES** | | | | |
| Current liabilities: | | | | |
| Accounts payable and accrued liabilities | 1,555,276 | 33,929 | 206,427 | 1,795,632 |
| Compensated absences | 69,069 | 2,064 | - | 71,133 |
| Customer deposits | 1,338,870 | - | - | 1,338,870 |
| Unearned revenue | 4,554,593 | 211,438 | - | 4,766,031 |
| Current maturities on long-term debt | 758,692 | - | - | 758,692 |
| Current maturities on SBITA payable | 55,841 | - | - | 55,841 |
| Payable from restricted assets: | | | | |
| Accrued interest payable | 67,055 | - | - | 67,055 |
| Total current liabilities | 8,399,396 | 247,431 | 206,427 | 8,853,254 |
| Noncurrent liabilities: | | | | |
| Bonds and notes payable, net | 3,048,961 | - | - | 3,048,961 |
| SBITA payable | 929,835 | - | - | 929,835 |
| Total OPEB liability | 417,369 | 58,432 | - | 475,801 |
| Compensated absences | 225,082 | 1,498 | - | 226,580 |
| Net pension liability | 1,592,005 | 156,681 | - | 1,748,686 |
| Total noncurrent liabilities | 6,213,252 | 216,611 | - | 6,429,863 |
| Total liabilities | 14,612,648 | 464,042 | 206,427 | 15,283,117 |
| **DEFERRED INFLOWS OF RESOURCES** | | | | |
| Deferred inflows related to pensions | 234,231 | 23,052 | - | 257,283 |
| Deferred inflows related to OPEB | 233,052 | 32,627 | - | 265,679 |
| Total deferred inflows of resources | 467,283 | 55,679 | - | 522,962 |
| **NET POSITION** | | | | |
| Net investment in capital assets | 17,377,289 | 5,358,831 | 2,214 | 22,738,334 |
| Restricted for debt service | 434,804 | - | - | 434,804 |
| Restricted for utility plant expansion | 349,708 | - | - | 349,708 |
| Unrestricted | 10,495,104 | 2,241,894 | 3,025,497 | 15,762,495 |
| Total net position | $ 28,656,905 | $ 7,600,725 | $ 3,027,711 | $ 39,285,341 |

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



Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

# CITY OF HOLLY HILL, FLORIDA
## STATEMENT OF REVENUE, EXPENSES AND CHANGES IN NET POSITION
## PROPRIETARY FUNDS
## FOR THE YEAR ENDED SEPTEMBER 30, 2024

| | Business-type Activities - Enterprise Funds | | | |
|---|---|---|---|---|
| | Water and Sewer | Stormwater Drainage | Solid Waste | Total |
| **Operating revenues** | | | | |
| Charges for services: | | | | |
| Water | $ 4,024,935 | $ - | $ - | $ 4,024,935 |
| Sewer treatment | 4,122,599 | - | - | 4,122,599 |
| Waste disposal | - | - | 2,796,795 | 2,796,795 |
| Stormwater management | - | 1,149,901 | - | 1,149,901 |
| Other | 362,315 | - | - | 362,315 |
| Total operating revenues | 8,509,849 | 1,149,901 | 2,796,795 | 12,456,545 |
| **Operating expenses** | | | | |
| Personnel services | 2,156,226 | 201,359 | - | 2,357,585 |
| Depreciation/amortization | 1,566,463 | 320,256 | 553 | 1,887,272 |
| Utilities | 365,546 | 27,249 | - | 392,795 |
| Materials and supplies | 733,395 | 20,378 | - | 753,773 |
| Contractual services | 374,321 | 139,502 | 2,492,895 | 3,006,718 |
| Maintenance and repairs | 695,397 | 87,875 | - | 783,272 |
| Other charges | 1,211,405 | 253,324 | 396,933 | 1,861,662 |
| Total operating expenses | 7,102,753 | 1,049,943 | 2,890,381 | 11,043,077 |
| **Operating income (loss)** | 1,407,096 | 99,958 | (93,586) | 1,413,468 |
| **Nonoperating revenues (expenses)** | | | | |
| Investment earnings | 825,575 | 108,190 | 136,612 | 1,070,377 |
| Lease and other income | 100,485 | - | - | 100,485 |
| Interest and debt expense | (155,909) | - | - | (155,909) |
| Total nonoperating revenues (expenses) | 770,151 | 108,190 | 136,612 | 1,014,953 |
| **Income (loss) before capital grants, capital contributions, and transfers** | 2,177,247 | 208,148 | 43,026 | 2,428,421 |
| Capital grants | 1,488,088 | 31,215 | - | 1,519,303 |
| Capital contributions | 229,770 | - | - | 229,770 |
| Transfers in | 28,722 | 10,000 | - | 38,722 |
| Transfers out | (10,000) | (28,722) | (200,000) | (238,722) |
| **Change in net position** | 3,913,827 | 220,641 | (156,974) | 3,977,494 |
| **Net position**, beginning of year | 24,743,078 | 7,380,084 | 3,184,685 | 35,307,847 |
| **Net position**, end of year | $ 28,656,905 | $ 7,600,725 | $ 3,027,711 | $ 39,285,341 |

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



Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

**CITY OF HOLLY HILL, FLORIDA**
**STATEMENT OF CASH FLOWS**
**PROPRIETARY FUNDS**
**FOR THE YEAR ENDED SEPTEMBER 30, 2024**

| | Business-type Activities - Enterprise Funds | | | |
|---|---|---|---|---|
| | Water and Sewer | Stormwater Drainage | Solid Waste | Total |
| **Cash flows from operating activities** | | | | |
| Cash received from customers | $ 8,907,458 | $ 1,147,841 | $ 2,829,427 | $ 12,884,726 |
| Cash paid to employees | (2,154,952) | (227,204) | - | (2,382,156) |
| Cash paid to suppliers | (2,153,304) | (520,053) | (2,894,246) | (5,567,603) |
| Net cash provided by (used in) operating activities | 4,599,202 | 400,584 | (64,819) | 4,934,967 |
| **Cash flows from noncapital financing activities** | | | | |
| Transfers from other funds | 28,722 | 10,000 | - | 38,722 |
| Transfers to other funds | (10,000) | (28,722) | (200,000) | (238,722) |
| Lease and other income | 100,485 | - | - | 100,485 |
| Interfund loans | - | - | 59,225 | 59,225 |
| Net cash provided by (used in) noncapital financing activities | 119,207 | (18,722) | (140,775) | (40,290) |
| **Cash flows from capital and related financing activities** | | | | |
| Impact fees | 229,770 | - | - | 229,770 |
| Acquisition and construction of capital assets | (3,363,096) | (604,535) | - | (3,967,631) |
| Capital grants | 128,665 | 11,281 | - | 139,946 |
| Principal payments of long-term debt | (904,509) | - | - | (904,509) |
| Subscription payments | (54,737) | - | - | (54,737) |
| Interest paid | (165,550) | - | - | (165,550) |
| Net cash provided by (used in) capital and related financing activities | (4,129,457) | (593,254) | - | (4,722,711) |
| **Cash flows from investing activities** | | | | |
| Interest received | 825,575 | 108,190 | 136,612 | 1,070,377 |
| Net cash provided by (used in) investing activities | 825,575 | 108,190 | 136,612 | 1,070,377 |
| **Net change in cash and cash equivalents** | 1,414,527 | (103,202) | (68,982) | 1,242,343 |
| **Cash and cash equivalents**, beginning of year | 18,490,200 | 2,777,083 | 2,931,867 | 24,199,150 |
| **Cash and cash equivalents**, end of year | $ 19,904,727 | $ 2,673,881 | $ 2,862,885 | $ 25,441,493 |
| **Cash and cash equivalents classified as:** | | | | |
| Unrestricted | $ 19,053,160 | $ 2,673,881 | $ 2,862,885 | $ 24,589,926 |
| Restricted | 851,567 | - | - | 851,567 |
| Total cash and cash equivalents | $ 19,904,727 | $ 2,673,881 | $ 2,862,885 | $ 25,441,493 |
| **Reconciliation of operating income to net cash provided by (used in) operating activities:** | | | | |
| Operating income (loss) | $ 1,407,096 | $ 99,958 | $ (93,586) | $ 1,413,468 |
| Adjustments to reconcile net operating income (loss) to net cash provided by (used in) operating activities: | | | | |
| Depreciation/amortization | 1,566,463 | 320,256 | 553 | 1,887,272 |
| Changes in assets and liabilities: | | | | |
| Accounts receivable | 389,230 | (2,060) | 32,632 | 419,802 |
| Inventories | (30,607) | - | - | (30,607) |
| Accounts payable and accrued liabilities | 1,264,911 | 8,275 | (4,418) | 1,268,768 |
| Deposits | 8,379 | - | - | 8,379 |
| Compensated absences | 22,702 | (21,462) | - | 1,240 |
| Net pension liability | 7,918 | 781 | - | 8,699 |
| Total OPEB liability | (36,890) | (5,164) | - | (42,054) |
| Net cash provided by (used in) operating activities | $ 4,599,202 | $ 400,584 | $ (64,819) | $ 4,934,967 |

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



Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

**CITY OF HOLLY HILL, FLORIDA**
**STATEMENT OF FIDUCIARY NET POSITION**
**FIDUCIARY FUNDS**
**SEPTEMBER 30, 2024**

| | Pension Trust Funds | Custodial Fund Holly Hill Police Explorers |
|---|---|---|
| **ASSETS** | | |
| Cash and cash equivalents | $ 361,886 | $ 9,323 |
| Prepaid items | 2,958 | - |
| Receivables | | |
| Due from state | 35,425 | - |
| Interest and dividends receivable | 33,917 | - |
| Total receivables | 69,342 | - |
| Investments, at fair value | | |
| U.S. Treasury obligations | 1,341,586 | - |
| Government agency obligations | 488,816 | - |
| Corporate and municipal debt obligations | 2,667,157 | - |
| Mutual funds | 15,262,668 | - |
| Real estate investment trust | 1,144,961 | - |
| Pooled funds - real estate | 386,419 | - |
| Total investments | 21,291,607 | - |
| Total assets | 21,725,793 | 9,323 |
| **LIABILITIES** | | |
| Accounts payable | 17,900 | - |
| Total liabilities | 17,900 | - |
| **NET POSITION** | | |
| Restricted for: | | |
| Pensions | 21,707,893 | - |
| Organization | - | 9,323 |
| | $ 21,707,893 | $ 9,323 |

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



Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

**CITY OF HOLLY HILL, FLORIDA**
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**
**FIDUCIARY FUNDS**
**FOR THE YEAR ENDED SEPTEMBER 30, 2024**

| | Pension Trust Funds | Custodial Fund Holly Hill Police Explorers |
|---|---|---|
| **Additions** | | |
| Contributions: | | |
| Employer | $ 667,157 | $ - |
| Plan members | 166,977 | - |
| State - insurance premium taxes | 281,156 | - |
| Private contributions | - | 275 |
| Total contributions | 1,115,290 | 275 |
| Investment earnings (loss): | | |
| Net appreciation (depreciation) in fair value of investments | 3,209,348 | - |
| Interest and dividends | 728,785 | - |
| Total investment earnings (loss) | 3,938,133 | - |
| Less: investment expense | (122,441) | - |
| Net investment earnings (loss) | 3,815,692 | - |
| Total additions | 4,930,982 | 275 |
| **Deductions** | | |
| Benefit payments and refunds | 1,459,107 | - |
| Administrative expenses | 42,758 | - |
| Program expenses | - | 470 |
| Total deductions | 1,501,865 | 470 |
| **Change in net position** | 3,429,117 | (195) |
| **Net position**, beginning of year | 18,278,776 | 9,518 |
| **Net position**, end of year | $ 21,707,893 | $ 9,323 |

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



Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

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

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

The financial statements of the City of Holly Hill, Florida (the City), have been prepared in conformance 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 and the City has adopted the GASB Codification. The following is a summary of the City's significant accounting policies:

(a) **Reporting entity**—The City is a municipal corporation created by the Laws of Florida, Chapter 67-1274, located in Volusia County. The City was originally incorporated under the general laws of Florida on July 1, 1901 (Records of Incorporation, Volusia County, Vol. I, p. 101). This incorporation was validated in 1903 by Laws of Florida, Chapter 5346 (1903).

The legislative branch of the City is composed of an elected five-member City Commission consisting of the Mayor and four commissioners. 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.

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.

A primary government has the ability to impose its will on an organization if it can significantly influence the programs, projects or activities of, or the level of services performed or provided by, the organization. A financial benefit or burden relationship exists if the primary government (a) is entitled to the organizations' resources; (b) is legally obligated or has otherwise assumed the obligation to finance the deficits of, or provide financial support to, the organization; or (c) is obligated in some manner for the debt of the organization. In applying the above criteria, management has determined there is one component unit to be included within the reporting entity.

(b) **Blended component unit**—The City of Holly Hill Community Redevelopment Fund was created by Ordinance No. 2426 to account for the receipt and expenditure of property tax revenues from the tax increment financing district created to support City redevelopment. Although legally separate, the same elected City Commission members serve as the governing board of the Community Redevelopment Fund. Since the City is financially accountable for the activities of the Fund, its governing board is the same, and its relationship to the City is significant, its financial activities are reported on a blended basis as if it were part of the primary government as a special revenue fund. Separate financial statements for the Community Redevelopment Fund are published.



Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

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

(c) **Government-wide and fund financial statements**—The government-wide financial statements (i.e., the statement of net position and the statement of changes in net position) report aggregated information for the overall government for all of the activities of the primary government. These statements do not report fiduciary funds or fiduciary component units such as retirement trust funds. Those activities are reported only in fund financial statements. The effect of interfund activity has been removed from these statements.

Governmental activities, which normally are supported by taxes, intergovernmental revenues, and other nonexchange revenues, are reported separately from business-type activities, which are financed wholly or partially by fees charged to external parties for goods or services and are reported in enterprise funds.

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

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

(d) **Measurement focus, basis of accounting, and financial statement presentation**—The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures. Government resources are allocated to, and accounted for in, individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

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

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

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, except for grants not from FEMA which are considered earned when expenditures are incurred and all eligibility requirements met. Property taxes, franchise fees, grants, intergovernmental revenues, charges for services, licenses and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the City.

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

The City reports the following major governmental funds:

**General Fund—**The General Fund is the principal fund of the City which accounts for all financial transactions not accounted for in other funds. The majority of current operating expenditures of the City other than proprietary fund activities are financed through revenues received by the General Fund.

**Capital Projects Fund**—Capital projects funds are used to account for the financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary and trust funds). These funds are considered major funds regardless of size for consistency.

**Community Redevelopment Trust Fund**—The Community Redevelopment Trust Fund is a special revenue fund established by the City for the economic development of designated areas of the City that receives special incremental ad-valorem tax levies to pay for rehabilitation and redevelopment of the specified area in need of improvement to sustain the tax base, pay for capital projects and the payment of, general long-term debt principal, interest, and related costs associated with the CRA Redevelopment Refunding Revenue Note, Series 2012 and the CRA Redevelopment Revenue Note, Series 2013.

The City reports the following major proprietary funds:

**Water and Sewer System Fund**—The Water and Sewer System Fund accounts for the costs and recovery of costs in the form of user charges related to the production, treatment and distribution of potable water, along with the collection, treatment and disposal of sewage waste with the City. The maintenance and improvement of utility plant required to provide these goods and services are financed primarily from user charges. Physical plant expansion is financed primarily from revenue bond obligations and other long-term debt borrowings.



Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

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

**Stormwater Drainage Fund**—The Stormwater Drainage Fund accounts for user charges assessed to citizens for the operation, maintenance and improvement of the City's stormwater drainage systems. Federal awards and state financial assistance are also a major source of revenue to assist with the financing of capital improvements to these facilities.

**Solid Waste Fund**—The Solid Waste Fund provides the community with refuse and recycling services provided by third-party contracted vendors, the costs of which are primarily recovered by user charges.

Additionally, the City reports the following fund types:

**Special Revenue Fund**—These funds are used to account for the proceeds of specific revenue sources (other than special assessments, or capital projects) which are legally restricted to finance particular functions or activities of the City. These funds include the Impact Fees Trust Fund and Law Enforcement Trust Fund.

**Fiduciary Funds**—These funds include the following:

Pension trust funds (Municipal Police Officers' Retirement Fund and the Municipal Firefighters' Pension Trust Fund) are accounted for by the City to provide data on the accumulation of financial resources to pay pension benefits to qualified participants in the City's Police and Fire pension trust funds.

The Holly Hill Police Explorers Custodial Fund accounts for monies held for the Police Explorers for which the City provides accounting and investing services.

As a general rule, the effect of the City's interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the City's water and sewer function and various other functions. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

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

Proprietary funds distinguish operating revenues and expenses from nonoperating 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 to customers for sales and services. The City recognizes as operating revenue the portion of impact fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

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

(e) **Budgetary information**—The annual operating budgets are adopted by the City Commission using the following procedures:

Annual budgets are adopted for all funds of the City except for the Pension Trust funds that are effectively controlled through governing agreements and related City ordinances. The annual operating budgets are prepared on a basis consistent with accounting principles generally accepted in the United States of America. Annual budget appropriations lapse at the end of each fiscal year, except for unexpended appropriations on open grant programs and capital projects, which are carried forward in subsequent annual budgets.

Encumbrance accounting is employed in governmental funds. Encumbrances represent open purchase orders and other commitments for goods/services that are not yet received and are recorded to reserve that portion of the applicable appropriation. Encumbrances are recognized as expenditures in the period in which the actual goods/services are received and a liability is incurred. Encumbrances outstanding at year-end are canceled and re-appropriated in the succeeding year's budget; such amounts, if material, are disclosed in the notes as commitments.

Prior to the first day of August of each year, the City Manager prepares a recommended budget for the next succeeding fiscal year and submits it to the City Commission. The recommended budget includes proposed expenditures and the source of receipts to finance them.

City Commission holds a series of budget workshops in addition to a minimum of two public hearings on the proposed budget and adopts the official annual budget of the City, by ordinance, prior to September 30.

The budget, as adopted, may only be amended through formal approval by City Commission. Budgetary integration is established in the accounting records for control purposes at the object of expenditure level; however, the City Charter establishes the level at which expenditures may not legally exceed budget at the fund level. Therefore, the City Manager may transfer budgeted amounts within and between departments of the City without formal approval by City Commission.

(f) **Deposits and investments**—The City’s cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

The City's investment policies are governed by state statutes and local resolution. These policies authorize the City to invest in bonds, notes, certificates of indebtedness, treasury bills, or other securities which are guaranteed by the full faith and credit of the United States of America, interest bearing savings accounts, interest bearing certificates of deposit and interest-bearing time deposits. All of the City’s investments are reported at fair value. All fiduciary (police and fire pension) fund investments are stated at fair values.

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

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

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

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 dates made in mid-September through the end of the fiscal year

All unpaid property taxes receivable at year-end are at least 180 days past due, at which time the applicable property is subject to lien, and penalties and interest are assessed.

(h) **Inventories and prepaid items**—The cost of inventories are accounted for on the consumption basis wherein inventories are charged as expenditures when used rather than when purchased. All inventories are valued at cost, which approximates net realizable value, by using the first-in, first-out valuation method. The effect of this method is to flow the costs of the materials and supplies in the order in which they are purchased and to assign a balance sheet inventory valuation more nearly at current replacement value. 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. The cost of prepaid items is recorded as expenditures / expenses when consumed rather than when purchased.

(i) **Restricted assets**—Certain proceeds of the City's revenue note obligations, as well as certain resources set aside for their repayment, are classified as restricted assets in the government-wide financial statements because their use is limited by applicable legal indentures imposed by applicable bond covenants and other legal indentures. The restricted assets are used to report resources set aside to 1) provide a reserve for debt service, 2) provide a reserve for maintenance and replacement costs, and 3) acquire capital assets.

(j) **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. The City has elected to report all known infrastructure assets and related depreciation expense on all infrastructure assets in the entity-wide statement of net position and statement of activities.

Capital assets are defined by the City as equipment with an initial individual cost of $5,000 or more and an estimated useful life of more than one year. The capitalization policy for building and improvements other than buildings require assets with an initial cost to be $5,000 or more before it is capitalized. For all infrastructure assets, costs must exceed $5,000 before the assets are capitalized. Such assets are recorded at historical cost or estimated historical cost, if purchased or constructed. Contributed assets are recorded at acquisition value on the date received.



Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

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

Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized if they meet the dollar threshold.

Maintenance and repairs of property, and replacements and renewals of items determined to be less than units of property, are charged to operating expenses as incurred.

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 | 20 – 50 years |
| Improvements | 10 – 50 years |
| Machinery and equipment | 3 – 30 years |
| Subscription-based information technology arrangements | 5 – 20 years |
| Infrastructure | 20 – 50 years |

(k) **Compensated absences**—The portion of payroll costs paid subsequent to year-end attributable to services performed prior to year-end, including accumulated unpaid vacation and sick-leave, is recorded and recognized as a current liability. The portion of the liability for compensated absences attributable to periods beyond the current year is recognized as a long-term liability. Two of the City's major governmental funds (General and Community Redevelopment Agency Special Revenue Funds) employ personnel and are responsible for liquidating governmental fund compensated absence obligations. The liability for compensated absences in the Proprietary Fund Types is liquidated in the Proprietary Fund in which the liability originally incurred.

(l) **Unearned revenue**—Unearned revenues are reported when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Unearned revenues also arise when resources are received by the City before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the City has a legal claim to the resources, the liability for unearned revenue is removed and revenue is recognized.

(m) **Long-term obligations**—In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities 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 premium or discount.

(n) **Deferred outflows/inflows of resources**—In addition to assets, the statement of net position reports 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 future periods and so will not be recognized as an outflow of resources expense until then. The City has deferred outflows related to the Police Plan, Fire Plan, FRS and HIS pensions and the OPEB plan, which qualify for reporting in this category.

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

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

In addition to liabilities, the statement of financial position reports 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 periods and so will not be recognized as an inflow of resources (revenue) until that time. The City has multiple items, deferred inflows related to the Police Plan, Fire Plan, FRS and HIS pensions, OPEB Plan, leases, and unavailable FEMA grant revenue, which qualify for reporting in this category.

(o) **Subscription-based Information Technology Agreements (SBITAs)**—The City has entered into SBITAs involving a Supervisory Control and Data Acquisition (SCADA) monitoring service suite for its utility systems and an enterprise resource planning (ERP) software system. The City recognizes intangible right-to-use (RTU) assets and corresponding liabilities for all SBITAs that are not considered short-term. RTU assets represent the City's right to use an underlying intangible asset for the agreement term and liabilities represent the City's obligation to make payments arising from the SBITA. RTU assets and liabilities are recognized at the agreement commencement date based on the present value of payments over the SBITA term.

*Basis of classification* – SBITAs where the maximum possible agreement term(s) is non-cancelable by both parties, and more than 12 months are not considered short term.

*Discount Rate* – Unless explicitly stated in the agreement, known by the City, or the City is able to determine the rate implicit within the agreement, the discount rate used to calculate SBITA right-to-use assets will be the City's incremental borrowing rate (IBR), which will be the rate utilized for the subsequent fiscal year.

The City's SBITAs do not contain any material residual value guarantees or material restrictive covenants.

(p) **Pensions / Net pension liabilities**—For purposes of measuring the net pension liability, total OPEB liability, deferred outflows of resources and deferred inflows of resources related to pensions/OPEB, and pension/OPEB expense, information about the fiduciary net position of the Police defined benefit plan, Fire defined benefit plan, FRS defined benefit plan and the HIS defined benefit plan, OPEB plan and additions to/deductions from the Police, Fire, FRS and the HIS fiduciary and OPEB plan net position have been determined on the same basis as they are reported by the Police, Fire, FRS, and HIS and OPEB plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value.

(q) **Fund balance policies**—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:

(i) *Nonspendable* – This 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.



Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

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

(ii) *Restricted* – This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or (b) 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). The City has classified forfeitures as being restricted because their use is restricted by state statute for police investigative expenditures. Debt service resources are to be used for future servicing of the revenue note and are restricted through debt covenants. Infrastructure projects are restricted by state statute and county laws and are legally segregated for funding of infrastructure improvements.

(iii) *Committed* – This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the City Commission. The City Commission is the highest level of decision-making authority for the City that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

(iv) *Assigned* – This classification includes amounts that are constrained by the City's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the City Commission or through the City Commission delegating this responsibility to the City Manager through the budgetary process, as is authorized under Article I, Section 30-27 of the City's Code of Ordinances.

(v) *Unassigned* – This classification includes the residual fund balance for the General Fund and fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund.

The City would typically use restricted fund balances first, followed by committed resources, and then assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first to defer the use of these other classified funds.

The City has a policy establishing the following targeted minimum and maximum reserve levels of unassigned fund balances:

| Fund | Minimum | Maximum |
|---|---|---|
| General | 20% | 25% |
| Water and Sewer | 20% | 25% |
| Solid Waste | 20% | 100% |
| Stormwater | 20% | 25% |

The above targets are based on current fiscal year operating expenditures and transfers out less non-recurring capital budgeted for the funds.



Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

CITY OF HOLLY HILL, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

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

(r) **Net position**—The government-wide and business-type activities fund financial statements utilize a net position presentation. Net position is categorized as net investment in capital assets, restricted and unrestricted. Net investment in capital assets groups all capital assets into one component of net position. Accumulated depreciation and the outstanding balances of debt as well as interest accrued on that debt attributed to the acquisition, construction or improvement of these assets reduce the balance in this category. Restricted net position includes all net position with external restrictions imposed by creditors, grantors, or laws and regulations of other governments. Unrestricted net position is the residual amount of net position of the City that is not restricted for any particular purpose. The unrestricted Water and Sewer Fund net position includes revenues designated by the City Commission for use in future capital repair and replacement projects.

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

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

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

(3) **Property Tax Calendar:**

Under Florida law, the assessment of all properties and the collection of all county, municipal and school district property taxes are consolidated in the offices of the County Property Appraiser and County Finance Director. The laws of the state regulating tax assessment are also designed to assure a consistent property valuation method statewide. State Statutes permit municipalities to levy property taxes at a rate of up to 10 mills. The millage rate assessed by the City was 6.25 mills for the (2023 tax year) fiscal year ended September 30, 2024.

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

(4) **Deposits and Investments:**

The City's investment policies are governed by Chapter 280 and 218, Florida Statutes. For all investments authorized by statute the City applies the "Prudent Person" standard when developing investment strategies. The basic allowable investment instruments are as follows:

The Local Government Surplus Trust Funds or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act of 1969, as provided in s. 163.01

Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency

Interest bearing time deposits or savings accounts in qualified public depositors as defined in Chapter 280, Florida Statutes

Direct obligations of the United States Treasury

Deposits include cash on hand and amounts held in the City's demand accounts. At September 30, 2024, the carrying amount of the City's deposits was $18,617,616 with bank balances totaling $18,526,107. Each demand account is insured by the Federal Deposit Insurance Corporation (FDIC) up to $250,000. Any balance in excess of FDIC insurance is covered by collateral held by the City's custodial bank, which is pledged to a state trust fund that provides security in accordance with Florida Security for Public Deposits Act, Chapter 280, Florida Statutes.

The Florida Security for Public Deposits Act (the Act) established guidelines for qualification and participation by banks and savings associations, procedures for the administration of the collateral requirements and characteristics of eligible collateral. Under the Act, the qualified public depository must pledge at least 50 percent of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance. Additional collateral, up to a maximum of 125 percent, 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 pool may assess participating financial institutions on a pro rata basis to fund any shortfall in the event of the failure of a member institution.

Investments of the defined benefit pension plans consist principally of debt and equity mutual funds, all of which are authorized by the plans.

The City invests temporarily idle resources in Certificates of Deposit, the Florida Prime Investment Pool (Florida PRIME), Florida Local Government Investment Trust (FLGIT) and the Local Government Investment Pool (FLCLASS). Florida PRIME is administered by the Florida State Board of Administration (SBA), who provides regulatory oversight. Florida PRIME, FLGIT, and FLCLASS are similar to money market funds in which units are owned in the fund rather than the underlying investments. These investments are reported at amortized cost and meet the requirements of GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Risk Pools*, as amended by GASB Statement No. 79, *Certain External Investment Pools and Pool Participants*, which establishes criteria for an external investment pool to qualify for making the election to measure all of its investments at amortized cost for financial reporting purposes. There is no limitation or restrictions on withdrawals from Florida PRIME; FLGIT, and FLCLASS although in the occurrence of an event that has a material impact on liquidity or operations of the trust fund, the funds' executive director may limit contributions to or withdrawals from the trust fund for a period of 48 hours.



Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

(4) **Deposits and Investments:** (Continued)

The City measures and records its investments, assets whose use is limited, and restricted assets using fair value measurement guidelines established by GASB. The City has not changed valuation techniques since the prior year. These guidelines recognize a three-tiered fair value hierarchy, as follows:

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

The asset's or liability's level within the hierarchy is based on the lowest level of input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The determination of what constitutes observable inputs requires judgment by City's management. City management considers observable data to be that market data which is readily available, regularly distributed or updated, reliable, and verifiable, not proprietary, and provided by multiple independent sources that are actively involved in the relevant market.

The categorization of an investment or liability within the hierarchy is based upon the relative observability of the inputs to its fair value measurement and does not necessarily correspond to City management's perceived risk of that investment or liability.

The City applies fair market value updates to its securities on a daily basis. Security pricing is provided by a third party, and is reported daily to the City by its custodian bank. Assets are categorized by asset type, which is a key component of determining hierarchy levels.

Asset types allowable per the City's investment policy generally fall within hierarchy level 1 and 2. The City recorded its investments at fair value, and primarily uses the Market Approach to valuing each security.

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

*U.S. Treasuries*—Valued at fair value based on quoted market prices at year end.

*U.S. Agencies, GNMA, and Municipal Obligations*—Valued based on a matrix pricing model.

*Corporate Bonds*—Valued based on a matrix pricing model.

*Corporate Equities and Mutual Funds*—Valued at fair value based on quoted market prices at year end.

*Money Market Funds*—Valued at the underlying fund balance.

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

CITY OF HOLLY HILL, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

(4) **Deposits and Investments:** (Continued)

As of September 30, 2024, the City's Governmental, Business, and Custodial type funds had the following investments, effective duration, and fair value hierarchy level:

| | | Investment Maturities (in Years) | | | | | |
|---|---|---|---|---|---|---|---|
| Investment Type | Fair Value | Less Than 1 | 1 - 5 | 6 - 10 | More Than 10 | Credit Rating | Fair Va Hierar Leve |
| U.S. Agencies | $ 5,621,157 | $ 5,621,157 | $ - | $ - | $ - | AA+ | 2 |
| Florida Prime | 12,806,445 | 12,806,445 | - | - | - | AAAm | N/A |
| Florida Local Investment Trust | 3,999,645 | 3,999,645 | - | - | - | AAAm | N/A |
| FL CLASS | 5,690,974 | 5,690,974 | - | - | - | AAAm | N/A |
| Certificate of Deposit | 773,256 | 500,000 | 273,256 | - | - | N/A | N/A |
| Total Government and Business-type investments | $ 28,891,477 | $28,618,221 | $ 273,256 | $ - | $ - | | |

The following chart shows the Police Plan's cash and investment accounts by investment portfolios and their respective maturities as of September 30, 2024:

| | | Investment Maturities (in Years) | | | | | |
|---|---|---|---|---|---|---|---|
| Investment Type | Fair Value | Less Than 1 | 1 - 5 | 6 - 10 | More Than 10 | Credit Rating | Fair Valu Hierarch Level |
| Money market fund | $ 155,276 | $ 155,276 | $ - | $ - | $ - | AA+ | N/A |
| U.S. Treasuries | 896,434 | - | 311,758 | 424,464 | 160,212 | AA+ | 1 |
| Bonds and debt obligations | 1,962,188 | - | 475,575 | 376,550 | 1,110,063 | BBB to AAA | 2 |
| Real estate investment fund | 1,144,961 | 1,144,961 | - | - | - | N/A | N/A-NAV |
| Mutual funds/Equity financials | 10,550,498 | 10,550,498 | - | - | - | N/A | 1 |
| Total Police Plan Portfolio | $ 14,709,357 | $ 11,850,735 | $ 787,333 | $ 801,014 | $ 1,270,275 | | |

The following chart shows the Fire Plan's cash and investment accounts by investment portfolios and their respective maturities as of September 30, 2024:

| | | Investment Maturities (in Years) | | | | | |
|---|---|---|---|---|---|---|---|
| Investment Type | Fair Value | Less Than 1 | 1 - 5 | 6 - 10 | More Than 10 | Credit Rating | Fair Va Hierar Leve |
| Money market fund | $ 206,610 | $ 206,610 | $ - | $ - | $ - | AA+ | N/A |
| U.S. Treasuries | 445,152 | 34,191 | 122,410 | 214,231 | 74,320 | AA+ | 1 |
| Bonds and debt obligations | 704,969 | 47,319 | 312,160 | 113,961 | 231,529 | BBB- to AAA | 2 |
| U.S. Government agencies | 488,816 | 5,571 | 170,239 | 65,101 | 247,905 | N/A | 2 |
| Multi-employer property fund | 386,419 | 386,419 | - | - | - | N/A | 2 |
| Mutual funds/Equity financials | 4,712,170 | 4,712,170 | - | - | - | N/A | 1 |
| Total Fire Plan Portfolio | $ 6,944,136 | $ 5,392,280 | $ 604,809 | $ 393,293 | $ 553,754 | | |

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

(4) **Deposits and Investments:** (Continued)

The Police Plan's ownership interest in the U.S. Real Estate Investment Fund, LLC (the Real Estate Fund) is 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 Real Estate Fund is an open-end diversified core commingled real estate fund that invests in private real estate and is structured as a Delaware limited liability company. As of September 30, 2024, the Police Plan held 985.94 interests with a net asset value (NAV) of $1,144,961. Interests are purchased and redeemed through periodic transactions and the value of the interests purchased or sold in such transactions is based on the interest value applicable to the valuation date at which each individual transaction occurred.

The estimated value of the Real Estate Fund is based on the NAV of the interests held and per GASB 72 no level is assigned in the fair value hierarchy.

Requests for redemptions of interests in the Real Estate Fund may be made at any time after the later of (i) the first anniversary of the Initial Closing and (ii) the date upon which the NAV first exceeds $200 million (the period then ending, the "Redemption Lockout Period") (Total ending NAV at September 30, 2024 was approximately $8.6 billion), and subject to Article 7, a Member may elect to have the Company redeem some or all of its Interests by providing the Manager with written notice to such effect (a "Redemption Notice") in a form acceptable to the Manager at least 90 days prior to a calendar quarter end; provided, in any case, that there is not an Unfunded Capital Commitment with respect to such Member. Unless such notice period is waived by the Manager, redemption requests will be effective as of the first calendar quarter end upon or after the expiration of the 90-day notice period (the "Redemption Effective Date") (Interests subject to a valid Redemption Notice shall, upon the Redemption Effective Date, become "Redemption Interests").

*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 City does not have a policy regarding interest rate risk. The City manages its exposure to declines in fair values by investing primarily in pooled investments that have a weighted average maturity of one year or less, with a special provision allowing up to 20% of the investment portfolio to have a maturity of not more than five years.

*Credit Risk:* Credit risk is the risk that a debt issuer or other counterparty to an investment will not fulfill its obligations. The City's investment policy limits credit risk by restricting authorized investments to those described above. Also, the policy requires that investments held are to be diversified to the extent practicable to control the risk of loss resulting from over concentration of assets in a specific maturity, issue, instrument, dealer or bank through which financial instruments are bought and sold.

*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 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 (CFO) as

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

(4) **Deposits and Investments:** (Continued)

eligible to receive deposits from municipal depositors. Collateral having a market 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 CFO 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 CFO'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 CFO.

The City's investment policy pursuant to Section 218.415(18), Florida Statutes requires securities, with the exception of certificates of deposits, shall be held with a third-party custodian; and all securities purchased by, and all collateral obtained by the City should be properly designated as an asset of the City. The securities must be held in an account separate and apart from the assets of the financial institution. A third-party custodian is defined as any bank depository chartered by the Federal Government, the State of Florida, or any other state or territory of the United States which has a branch or principal place of business in the State of Florida, or by a national association organized and existing under the laws of the United States which is authorized to accept and execute trusts and which is doing business in the State of Florida. Certificates of deposits will be placed in the provider's safekeeping department for the term of the deposit.

The City's investment policy requires that time deposit investments be made only with banking institutions that are members of the State of Florida collateral pool. Florida Statutes authorize, and the state administers, a collateral pool that ensures no loss of public funds

*Concentration of Credit Risk:* Concentration of credit risk is the risk of loss attributed to the magnitude of an investment in a single issuer. The City's investment policy requires diversification, but does not specify limits on types of investments. Both the Police and Fire Pension trust funds investments are in accordance with City Ordinance and in compliance with Florida Statutes F.S. 175 and F.S. 185.

Investments held in the City's Police and Firefighters' pension trust funds (the "Police Plan" and "Fire Plan", respectively) are generally held to maturity to provide a stable investment interest rate platform which is vital to the projection of actuarial pension costs in the future. Both the Police and Fire Pension trust funds are invested per City Ordinance and in compliance with Florida Statutes F.S. 175 and F.S. 185.

*Foreign Currency Risk:* Foreign currency risk is the risk that changes in exchange rates will adversely affect the fair value of an investment. Investments in the City's Police and Fire Plans include international equity stocks and other investments.

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

CITY OF HOLLY HILL, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

(4) **Deposits and Investments:** (Continued)

The Police Plan's exposure to foreign currency risk is as follows at September 30, 2024:

| Country | Percentage | Currency | Fair Value |
|---|---|---|---|
| Japan | 1.0% | Japanese Yen | $ 153,525 |
| United Kingdom | 1.0% | Pound Sterling | 139,817 |
| France | 0.8% | Euro | 124,739 |
| India | 0.7% | Indian Rupee | 102,807 |
| Germany | 0.7% | Euro | 106,919 |
| Various | 5.1% | Various | 742,950 |
| Total Portfolio | 9.3% | | $ 1,370,757 |

The Fire Plan's exposure to foreign currency risk is as follows at September 30, 2024:

| Country | Percentage | Currency | Fair Value |
|---|---|---|---|
| Euro Zone | 5.1% | Euro | $ 354,294 |
| Japan | 2.0% | Japanese Yen | 136,703 |
| United Kingdom | 1.6% | Pound Sterling | 110,912 |
| India | 0.8% | Indian Rupee | 55,185 |
| Various | 4.7% | Various | 323,538 |
| Total Portfolio | 14.2% | | $ 980,632 |

(5) **Accounts Receivable:**

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

| | Gross Receivable | Allowance for Doubtful Accounts | Net Receivable |
|---|---|---|---|
| Governmental Activities: | | | |
| General Fund | $ 394,095 | $ (9,726) | $ 384,369 |
| Impact Fees Trust | 549 | - | 549 |
| Law Enforcement Trust | 135 | - | 135 |
| Community Redevelopment Fund | 2,605 | - | 2,605 |
| Total – Governmental Activities | 397,384 | (9,726) | 387,658 |
| Business-Type Activities: | | | |
| Water and Sewer Fund | 990,442 | (102,581) | 887,861 |
| Solid Waste Fund | 365,434 | (28,170) | 337,264 |
| Stormwater Fund | 67,515 | (64,015) | 3,500 |
| Totals – Business-Type Activities | 1,423,391 | (194,766) | 1,228,625 |
| Totals | $ 1,820,775 | $ (204,492) | $ 1,616,283 |

In addition to accounts receivable, the City also recorded $1,673,642 in due from other governments at September 30, 2024.



Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

(6) **Transfers and Interfund Loans:**

Transfers are used to (1) move revenues from the fund with collection authorization to the debt service fund as debt service principal and interest payments become due, (2) move restricted amounts from borrowings to the debt service funds to establish and maintain mandatory reserve and sinking fund accounts, (3) move revenues from proprietary fund operations to the general fund for payments in lieu of taxes, and (4) move unrestricted revenues to finance various programs that the City must account for in other funds in accordance with budgetary authorizations, including amounts provided as matching funds for various grant programs.

For the year ended September 30, 2024, individual fund transfers to and from other funds for the primary government were comprised of the following:

| | | Total Transfers In | | | | |
|---|---|---|---|---|---|---|
| | | Governmental Funds | | Enterprise Funds | | |
| Description | Total Transfers Out | General Fund | Capital Projects | Water and Sewer | Stormwater Drainage | Solid Waste |
| Governmental Funds | | | | | | |
| General Fund | $ 88,000 | $ - | $ 88,000 | $ - | $ - | $ - |
| Community Redevelopment | 9,923 | 9,923 | - | - | - | - |
| Total – Governmental Funds | 97,923 | 9,923 | 88,000 | - | - | - |
| Enterprise Funds | | | | | | |
| Water and Sewer | 10,000 | - | - | - | 10,000 | - |
| Stormwater Drainage | 28,722 | - | - | 28,722 | - | - |
| Solid Waste | 200,000 | 200,000 | - | - | - | - |
| Total – Enterprise Funds | 238,722 | 200,000 | - | 28,722 | 10,000 | - |
| Total | $ 336,645 | $ 209,923 | $ 88,000 | $ 28,722 | $ 10,000 | $ - |

The outstanding balances between funds result mainly from the time lag between the dates reimbursable expenditures occur, when transactions are recorded in the accounting system, and when payments between funds are made. At September 30, 2024, individual fund interfund receivables and payables for the primary government were comprised of the following:

| | Due from Other Funds | Due to Other Funds |
|---|---|---|
| General Fund | $ - | $ 31,775 |
| Solid Waste Fund | 31,775 | - |
| Total – All Funds | $ 31,775 | $ 31,775 |

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

CITY OF HOLLY HILL, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

## (7) Capital Assets:

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

| | Beginning Balance | Increases | Decreases | Ending Balance |
|---|---|---|---|---|
| **Governmental activities:** | | | | |
| Capital assets not being depreciated: | | | | |
| Land | $ 2,523,931 | $ - | $ - | $ 2,523,931 |
| Construction in progress | 314,747 | 2,964,911 | (109,157) | 3,170,501 |
| Total assets not being depreciated | 2,838,678 | 2,964,911 | (109,157) | 5,694,432 |
| Capital assets being depreciated: | | | | |
| Buildings | 11,717,119 | 320,339 | (7,598) | 12,029,860 |
| Improvements other than buildings | 10,676,906 | 17,251 | (83,616) | 10,610,541 |
| Machinery and equipment | 4,090,736 | 324,983 | (276,664) | 4,139,055 |
| Infrastructure | 10,731,788 | - | (100,313) | 10,631,475 |
| Subscription-Based Information Technology Arrangement (SBITA) assets | 257,213 | - | - | 257,213 |
| Total capital assets being depreciated | 37,473,762 | 662,573 | (468,191) | 37,668,144 |
| Less accumulated depreciation | | | | |
| Buildings | (3,871,790) | (348,286) | 7,599 | (4,212,477) |
| Improvements other than buildings | (4,583,580) | (391,864) | - | (4,975,444) |
| Machinery and equipment | (2,680,679) | (362,656) | 271,345 | (2,771,990) |
| Infrastructure | (6,193,154) | (205,815) | - | (6,398,969) |
| SBITA Assets | (118,713) | (59,357) | - | (178,070) |
| Total accumulated depreciation | (17,447,916) | (1,367,978) | 278,944 | (18,536,950) |
| Total capital assets being depreciated, net | 20,025,846 | (705,405) | (189,247) | 19,131,194 |
| Governmental activities capital assets, net | $ 22,864,524 | $ 2,259,506 | $ (298,404) | $ 24,825,626 |

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

(7) **Capital Assets:** (Continued)

| | Beginning Balance | Increases | Decreases | Ending Balance |
|---|---|---|---|---|
| **Business-type activities:** | | | | |
| Capital assets not being depreciated: | | | | |
| Land | $ 763,171 | $ - | $ - | $ 763,171 |
| Construction in progress | 875,161 | 3,845,663 | (1,067,514) | 3,653,310 |
| Total capital assets not being depreciated | 1,638,332 | 3,845,663 | (1,067,514) | 4,416,481 |
| Capital assets being depreciated: | | | | |
| Buildings | 11,104,063 | - | - | 11,104,063 |
| Improvements other than buildings | 39,196,478 | 1,067,514 | - | 40,263,992 |
| Machinery and equipment | 2,088,250 | 122,325 | (787) | 2,209,788 |
| Infrastructure | 8,406,935 | - | - | 8,406,935 |
| Subscription-Based Information Technology Arrangement (SBITA) Assets | 1,148,570 | - | - | 1,148,570 |
| Total capital assets being depreciated | 61,944,296 | 1,189,839 | (787) | 63,133,348 |
| Less accumulated depreciation for: | | | | |
| Buildings | (8,591,157) | (151,562) | - | (8,742,719) |
| Improvements other than buildings | (21,920,798) | (1,291,500) | - | (23,212,298) |
| Machinery and equipment | (1,587,714) | (149,211) | 430 | (1,736,495) |
| Infrastructure | (5,905,785) | (232,063) | - | (6,137,848) |
| SBITA assets | (125,870) | (62,936) | - | (188,806) |
| Total accumulated depreciation | (38,131,324) | (1,887,272) | 430 | (40,018,166) |
| Total capital assets being depreciated, net | 23,812,972 | (697,433) | (357) | 23,115,182 |
| Business-type activities capital assets, net | $ 25,451,304 | $ 3,148,230 | $ (1,067,871) | $ 27,531,663 |

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

Governmental activities:

| | |
|---|---|
| General government | $ 197,399 |
| Public safety | 232,166 |
| Public works | 179,279 |
| Economic environment | 347,040 |
| Physical environment | 33,991 |
| Culture and recreation | 378,103 |
| Total depreciation/amortization - governmental activities | $ 1,367,978 |

Business-type activities:

| | |
|---|---|
| Water & Sewer | $ 1,566,463 |
| Solid Waste | 553 |
| Stormwater | 320,256 |
| Total depreciation/amortization - business-type activities | $ 1,887,272 |

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

(8) **SBITAs and Long-Term Liabilities:**

**SBITAs**—The City entered into subscription agreements for a SCADA monitoring service suite for its utility systems in the Water Sewer Fund and for an ERP software system in the General Fund. Lease liabilities and RTU assets were recorded for these SBITAs.

In December 2019, the City entered into a ten-year SBITA with two five year options to renew at the sole discretion of the City for the use of a SCADA system valued at $1,148,570. An RTU asset and initial lease liability was recorded in the Water Sewer Fund as of October 1, 2021. As of September 30, 2024, the lease liability totaled $985,676. The City is required to make monthly principal and interest payments of $6,254. The discount rate applied to the SBITA was 2%. The SCADA system is amortized over the estimated life of the associated contract. The net value of the RTU asset at September 30, 2024 was $959,764 with accumulated amortization of $188,806.

In January 2021, the City entered into a five-year SBITA for the use of an ERP software system valued at $257,213. An RTU asset and initial lease liability was recorded as governmental activities as of October 1, 2021. As of September 30, 2024, the lease liability totaled $65,366. The City is required to make annual principal and interest payments of $66,686. The discount rate applied to the SBITA was 2%. The ERP system is amortized over the estimated life of the associated contract. The net value of the RTU asset at September 30, 2024 was $79,143 with accumulated amortization of $178,070.

SBITA expenses for the RTU assets are as follows:

| Year Ending September 30, | Governmental Activities | Business-Type Activities |
|---|---|---|
| SBITA amortization expense | $ 59,357 | $ 62,935 |
| Interest on SBITA liabilities | 1,753 | 20,217 |
| Total | $ 61,110 | $ 83,152 |

The principal and interest requirements to maturity for the SBITA liability as of September 30, 2024, are as follows:

| Governmental Activities Year Ending September 30, | Principal | Interest | Total |
|---|---|---|---|
| 2025 | $ 65,366 | $ 1,319 | $ 66,685 |
| Total future minimum payments | $ 65,366 | $ 1,319 | $ 66,685 |





Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

(8) **SBITAs and Long-Term Liabilities:** (Continued)

| Business-Type Activities Year Ending September 30, | Principal | Interest | Total |
|---|---|---|---|
| 2025 | $ 55,841 | $ 19,204 | $ 75,045 |
| 2026 | 56,968 | 18,076 | 75,044 |
| 2027 | 58,119 | 16,926 | 75,045 |
| 2028 | 59,292 | 15,753 | 75,045 |
| 2029 | 60,488 | 14,557 | 75,045 |
| 2030 - 2034 | 321,256 | 53,969 | 375,225 |
| 2035 - 2039 | 355,013 | 20,212 | 375,225 |
| 2040 - 2044 | 18,699 | 62 | 18,761 |
| Total future minimum payments | $ 985,676 | $ 158,759 | $ 1,144,435 |

Long-term liability activity for the City for the fiscal year ended September 30, 2024, was as follows:

| | Beginning Balance | Additions | Deletions | Ending Balance | Due Within One Year |
|---|---|---|---|---|---|
| **Governmental activities:** | | | | | |
| Notes payable | $ 2,450,000 | $ - | $ (800,000) | $ 1,650,000 | $ 815,000 |
| SBITA payable | 129,440 | - | (64,074) | 65,366 | 65,366 |
| Compensated absences | 781,436 | 176,103 | (139,162) | 818,377 | 176,103 |
| Total long-term liabilities | $ 3,360,876 | $ 176,103 | $ (1,003,236) | $ 2,533,743 | $ 1,056,469 |

| | Beginning Balance | Additions | Deletions | Ending Balance | Due Within One Year |
|---|---|---|---|---|---|
| **Business-type activities:** | | | | | |
| Bonds payable | $ 2,750,000 | $ - | $ (515,000) | $ 2,235,000 | $ 360,000 |
| Notes payable | 1,962,162 | - | (389,509) | 1,572,653 | 398,692 |
| SBITA payable | 1,040,413 | - | (54,737) | 985,676 | 55,841 |
| Compensated absences | 296,473 | 71,134 | (69,894) | 297,713 | 71,133 |
| Total long-term liabilities | $ 6,049,048 | $ 71,134 | $ (1,029,140) | $ 5,091,042 | $ 885,666 |

Notes payable in the City's governmental activities at September 30, 2024, were comprised of the following obligations:

Community Redevelopment Agency (CRA) Redevelopment Revenue Refunding Note, Series 2012, was issued on April 25, 2012, in the amount of $4,835,000. The proceeds were used to refinance an existing (Series 2005) revenue note. It is secured by revenues generated exclusively from the CRA tax increment financing district. Semi-annual principal and interest payments are due on May 1st and November 1st. The stated interest rate is 2.48% and the note matures on May 1, 2026. The outstanding balance was $780,000 at September 30, 2024.



Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

(8) **SBITAs and Long-Term Liabilities:** (Continued)

Community Redevelopment Agency (CRA) Redevelopment Revenue Refunding Note, Series 2013, was issued on April 24, 2013, in the amount of $5,000,000 for the purpose of funding capital improvement projects in the City's Community Redevelopment Agency. It is secured by revenues generated exclusively from the CRA tax increment financing district. Semi-annual principal and interest payments are due on May 1st and November 1st. The stated interest rate is 2.33% and the note matures on May 1, 2026. The outstanding balance was $870,000 at September 30, 2024.

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

| Year Ending September 30, | Governmental Activities | | |
|---|---|---|---|
| | Principal | Interest | Total |
| 2025 | $ 815,000 | $ 34,750 | $ 849,750 |
| 2026 | 835,000 | 15,003 | 850,003 |
| Total | $ 1,650,000 | $ 49,753 | $ 1,699,753 |

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

Water and Sewer System Improvement Revenue Bond, Series 2005, was issued on October 12, 2005, in the amount of $1,500,000 to finance improvements to the City's water and sewer utility system. It is payable from revenues generated from the water and sewer system. Annual principal and interest payments due on October 1st. The stated interest rate is 3.82% and the bond matures on October 1, 2025. The outstanding balance was $205,000 at September 30, 2024.

Water and Sewer System Improvement Revenue Bond, Series 2011, was issued on April 26, 2011, in the amount of $4,550,000 to finance improvements to the City's water and sewer utility system. It is payable from revenues generated from the water and sewer system. Semi-annual principal and interest payments are due on April 1st and October 1st. The stated interest rate is 3.46% and the bond matures on October 1, 2030. The outstanding balance was $2,030,000 at September 30, 2024.

Water and Sewer System Improvement Revenue Bond, Series 2013, was issued on June 26, 2013, in the amount of $1,540,000 to finance improvements to the City's water and sewer utility system. It is payable from revenues generated from the water and sewer system. Annual principal and interest payments due on October 1st. The stated interest rate is 1.94% and the bond fully matured on October 1, 2023.

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

State of Florida, Department of Environmental Protection-Clean Water State Revolving Fund Loan Agreement was issued on November 21, 2005, in the amount of $659,388 for the purpose to finance the construction of wastewater infiltration and inflow correction facilities. Itis secured with water and sewer service charges. Semi-annual principal and interest payments are due on April 15th and October 15th. The stated interest rate is 2.12% and the note matures on October 15, 2026. The outstanding balance was $98,761 at September 30, 2024.



Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

(8) **SBITAs and Long-Term Liabilities:** (Continued)

State of Florida, Department of Environmental Protection-Clean Water State Revolving Fund Loan Agreement was issued on October 17, 2007, in the amount of $5,261,318 for the purpose to finance the construction of wastewater infiltration and inflow correction facilities. It is secured with water and sewer service charges. Semi-annual principal and interest payments are due on March 15th and September 15th. The stated interest rate is 2.17% and the note matures on March 15, 2029. The outstanding balance was $1,404,392 at September 30, 2024.

SunTrust Equipment Finance & Leasing Corp dated November 30, 2018, in the amount of $379,555. Financed purchase is collateralized by specific equipment. Principal and interest payments are due in monthly installments. The stated interest rate is 3.36% and term of agreement ends on November 30, 2025. The outstanding balance was $69,500 at September 30, 2024.

Annual debt service requirements to maturity for the City's business-type activities bonds and notes payable, are as follows:

| Year Ending September 30, | Business-type Activities | | |
|---|---|---|---|
| | Principal | Interest | Total |
| 2025 | $ 758,692 | $ 120,027 | $ 878,719 |
| 2026 | 731,766 | 96,224 | 827,990 |
| 2027 | 613,829 | 73,008 | 686,837 |
| 2028 | 610,502 | 53,966 | 664,468 |
| 2029 | 462,864 | 34,568 | 497,432 |
| 2030-2034 | 630,000 | 26,703 | 656,703 |
| Total | $ 3,807,653 | $ 404,496 | $ 4,212,149 |

(9) **Commitments and Contingencies:**

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

(10) **Risk Management:**

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

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

(11) **Other Postemployment Benefits (OPEB):**

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

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

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

**Plan Membership**—At October 1, 2022, the date of the latest actuarial valuation, plan participation consisted of the following:

| | |
|---|---|
| Active Employees | 118 |
| Inactive Plan Members or Beneficiaries | 36 |
| | 154 |

**Total OPEB Liability**—The City's total OPEB liability at September 30, 2024, of $1,669,477 was measured as of September 30, 2023, and was determined by an actuarial valuation as of October 1, 2022. The City's full OPEB liability is classified as due in more than one year since the liability primarily represents long-term obligations with limited amounts expected to be due within one year.

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

| | |
|---|---|
| Inflation rate | 2.50% |
| Salary increase rates | Varies by service |
| Discount rate | 4.87% |
| Initial trend rate | 7.25% |
| Ultimate trend rate (in 2075) | 4.00% |

The City does not have a dedicated Trust to pay retiree healthcare benefits. The discount rate was based on the S&P 20-year municipal bond rate in the week closest to the measurement date.



Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

(11) **Other Postemployment Benefits (OPEB):** (Continued)

Mortality rates were based on the Pub-2010 Mortality Tables. All mortality rates are those outlined in Milliman's July 1, 2023, Florida Retirement System (FRS) valuation report.

For the fiscal year ended September 30, 2024, changes in the total OPEB liability were as follows:

| | |
|---|---|
| Balance at September 30, 2023 | $ 1,576,636 |
| Changes for a year: | |
| Service cost | 110,438 |
| Interest | 78,637 |
| Differences between expected and actual experience | - |
| Changes of assumptions | (18,318) |
| Benefit payments – implicit rate subsidy | (77,916) |
| Net changes | 92,841 |
| Balance at September 30, 2024 | $ 1,669,477 |

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

The following presents the total OPEB liability of the City calculated using the discount rate of 4.87%, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1% lower (3.87%) or 1% higher (5.87%) than the current rate:

| | 1% Decrease | Current Discount Rate | 1% Increase |
|---|---|---|---|
| Total OPEB Liability | $ 1,868,945 | $ 1,669,477 | $ 1,503,272 |

*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 (3.00%-6.25%) or 1% higher (5.00%-8.25%) than the current healthcare cost trend rates (4.00%-7.25%):

| | 1% Decrease | Current Trend Rates | 1% Increase |
|---|---|---|---|
| Total OPEB Liability | $ 1,569,146 | $ 1,669,477 | $ 1,788,269 |

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

For the year ended September 30, 2024, the City recognized OPEB expense/(revenue) of $(61,794). At September 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|---|---|
| Differences Between Expected and Actual Experience | $ - | $ (471,255) |
| Changes of assumptions | - | (460,953) |
| Employer contributions | 85,765 | - |
| Total | $ 85,765 | $ (932,208) |



Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

(11) **Other Postemployment Benefits (OPEB):** (Continued)

Deferred outflows for contributions subsequent to the measurement date will be recognized in the year ended September 30, 2025. Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

| Year ended September 30: | Amortization |
|---|---|
| 2025 | $ (359,333) |
| 2026 | (189,942) |
| 2027 | (189,942) |
| 2028 | (189,938) |
| 2029 | (3,053) |
| Thereafter | - |

(12) **Employee Retirement Systems and Pension Funds:**

**A. Florida Retirement System**

**Plan Description and Administration**

The entity participates in the Florida Retirement System (FRS), a multiple-employer, cost sharing defined public employee retirement system which covers all of the entity's eligible employees. The System is administered by the State of Florida, Department of Administration, Division of Retirement to provide retirement and survivor benefits to participating public employees. Provisions relating to the FRS are established by Chapters 121 and 122, Florida Statutes; Chapter 112, Part IV, Florida Statutes; Chapter 238, Florida Statutes; and FRS Rules, Chapter 60S, Florida Administrative Code; wherein eligibility, contributions, and benefits are defined and described in detail. The FRS is a single retirement system administered by the Department of Management Services, Division of Retirement, and consists of two cost-sharing, multiple-employer retirement plans and other nonintegrated programs. These include a defined-benefit pension plan (Plan), with a Deferred Retirement Option Program (DROP), and a defined-contribution plan, referred to as the FRS Investment Plan (Investment Plan).

In addition, all regular employees of the entity are eligible to enroll as members of the Retiree Health Insurance Subsidy (HIS) Program. The HIS is a cost-sharing, multiple-employer defined benefit pension plan established and administered in accordance with section 112.363, Florida Statutes. The benefit is a monthly payment to assist retirees of the state-administered retirement systems in paying their health insurance costs. Eligible retirees and beneficiaries receive a monthly HIS payment equal to the number of years of service credited at retirement multiplied by $7.50. The minimum payment is $45, and the maximum payment is $225 per month, pursuant to section 112.363, Florida Statutes. To be eligible to receive a HIS benefit, a retiree under one of the state-administered retirement systems must provide proof of eligible health insurance coverage, which can include Medicare.

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

(12) **Employee Retirement Systems and Pension Funds:** (Continued)

**Benefits Provided and Employees Covered**

Employees enrolled in the Plan prior to July 1, 2011, vest at six years of creditable service and employees enrolled in the Plan on or after July 1, 2011, vest at eight years of creditable service. All vested members, enrolled prior to July 1, 2011, are eligible for normal retirement benefits at age 62 or at any age after 30 years of service. All members enrolled in the Plan on or after July 1, 2011, once vested, are eligible for normal retirement benefits at age 65 or any time after 33 years of creditable service. Members of both Plans may include up to four years of credit for military service toward creditable service. The Plan also includes an early retirement provision; however, there is a benefit reduction for each year a member retires before his or her normal retirement date. The Plan provides retirement, disability, death benefits, and annual cost-of-living adjustments. Benefits under the Plan are computed on the basis of age and/or years of service, average final compensation, and service credit. Credit for each year of service is expressed as a percentage of the average final compensation. For members initially enrolled before July 1, 2011, the average final compensation is the average of the five highest fiscal years' earnings; for members initially enrolled on or after July 1, 2011, the average final compensation is the average of the eight highest fiscal years' earnings. The total percentage value of the benefit received is determined by calculating the total value of all service, which is based on the retirement plan and/or class to which the member belonged when the service credit was earned.

DROP, subject to provisions of Section 121.091, Florida Statutes, permits employees eligible for normal retirement under the Plan to defer receipt of monthly benefit payments while continuing employment with an FRS employer. An employee may participate in DROP for a period not to exceed 96 months after electing to participate, except that certain instructional personnel may participate for up to 120 months. During the period of DROP participation, deferred monthly benefits are held in the FRS Trust Fund and accrue interest.

Employees may elect to participate in the Investment Plan in lieu of the FRS defined-benefit plan. Employer and employee contributions are defined by law, but the ultimate benefit depends in part on the performance of investment funds. The Investment Plan is funded by employer and employee contributions that are based on salary and membership class (Regular, DROP, etc.). Contributions are directed to individual member accounts, and the individual members allocate contributions and account balances among various approved investment choices. Employees in the Investment Plan vest at one year of service.

**Financial Statements**

Financial statements and other supplementary information of the FRS are included in the State's Annual Comprehensive Financial Report, which is available from the Florida Department of Financial Services, Bureau of Financial Reporting Statewide Financial Reporting Section by mail at 200 E. Gaines Street, Tallahassee, Florida 32399-0364; by telephone at (850) 413-5511; or at the Department's Web site (www.myfloridacfo.com). An annual report on the FRS, which includes its financial statements, required supplementary information, actuarial report, and other relevant information, is available from:

Florida Department of Management Services
Division of Retirement, Research and Education Services
P.O. Box 9000
Tallahassee, FL 32315-9000
850-488-5706 or toll free at 877-377-1737



Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

(12) **Employee Retirement Systems and Pension Funds:** (Continued)

**Contributions**

The entity participates in certain classes of FRS membership. Each class has descriptions and contribution rates in effect at September 30, 2024, as follows (contribution rates are in agreement with the actuarially determined rates):

| FRS Membership Plan & Class | Through June 30, 2024 | After June 30, 2024 |
|---|---|---|
| Regular Class | 13.57% | 13.63% |
| Senior Management | 34.52% | 34.52% |
| Special Risk | 32.67% | 32.79% |

Current-year employer HIS contributions were made at a rate of 2.00% of covered payroll through June 30, 2023, and 2.00% thereafter, which are included in the above rates.

For the plan year ended June 30, 2024, actual contributions made for employees participating in FRS and HIS were as follows:

| | | |
|---|---|---|
| Entity Contributions – FRS | $ | 464,710 |
| Entity Contributions – HIS | | 79,386 |
| Employee Contributions – FRS | | 119,080 |

**Net Pension Liability, Pension Expense, and Deferred Outflows and Inflows of Resources Related to Pensions**

At September 30, 2024, the entity reported a liability related to FRS and HIS as follows:

| Plan | | Net Pension Liability |
|---|---|---|
| FRS | $ | 3,174,703 |
| HIS | | 1,406,606 |
| Total | $ | 4,581,309 |

The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2024. The entity's proportion of the net pension liability was based on a projection of the long-term share of contributions to the pension plan relative to the projected contributions of all participating governmental entities, as actuarially determined. At June 30, 2024 and June 30, 2023, the entity's proportionate share of the FRS and HIS net pension liabilities were as follows:

| Plan | 2024 | 2023 |
|---|---|---|
| FRS | 0.008206610% | 0.008931042% |
| HIS | 0.009376764% | 0.009724785% |



Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

(12) **Employee Retirement Systems and Pension Funds:** (Continued)

For the plan year ended June 30, 2024, pension expense was recognized related to the FRS and HIS plans as follows:

| Plan | Pension Expense |
|---|---|
| FRS | $ 518,915 |
| HIS | 62,154 |
| Total | $ 581,069 |

*Deferred outflows/inflows related to pensions:*

At September 30, 2024, the entity reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | FRS | | HIS | |
|---|---|---|---|---|
| | Deferred Outflows of Resources | Deferred Inflows of Resources | Deferred Outflows of Resources | Deferred Inflows of Resources |
| Differences between expected and actual experience | $ 320,730 | $ - | $ 13,582 | $ (2,701) |
| Changes of assumptions | 435,122 | - | 24,894 | (166,524) |
| Net difference between projected and actual investment earnings | - | (211,007) | - | (509) |
| Change in proportionate share | 123,509 | (218,069) | 86,672 | (75,235) |
| Contributions subsequent to measurement date | 130,307 | - | 21,884 | - |
| | $ 1,009,668 | $ (429,076) | $ 147,032 | $ (244,969) |

The above amounts for deferred outflows of resources for contributions related to pensions resulting from entity contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the year ended September 30, 2025. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions being amortized for a period of greater than one year will be recognized in pension expense (benefit) in succeeding years as follows:

| | FRS | HIS | Total |
|---|---|---|---|
| 2025 | $ (25,059) | $ (17,967) | $ (43,026) |
| 2026 | 505,032 | (24,833) | 480,199 |
| 2027 | (882) | (28,407) | (29,289) |
| 2028 | (44,528) | (21,055) | (65,583) |
| 2029 | 15,722 | (20,728) | (5,006) |
| Thereafter | - | (6,831) | (6,831) |
| Total | $ 450,285 | $ (119,821) | $ 330,464 |



Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

(12) **Employee Retirement Systems and Pension Funds:** (Continued)

*Actuarial assumptions:*

The actuarial assumptions for both defined benefit plans are reviewed annually by the Florida Retirement System Actuarial Assumptions Conference. The FRS has a valuation performed annually. The HIS Program has a valuation performed biennially that is updated for GASB reporting in the year a valuation is not performed. The most recent experience study for the FRS was completed in 2024 for the period July 1, 2018, through June 30, 2023. Because HIS is funded on a pay-as-you-go basis, no experience study has been completed.

The total pension liability for each of the defined benefit plans was determined by an actuarial valuation, using the entry age normal actuarial cost method. Inflation increases for both plans is assumed at 2.40%. Payroll growth, including inflation, for both plans is assumed at 3.50%. Both the discount rate and the long-term expected rate of return used for FRS investments is 6.70%. This rate did not change from the prior year rate. The plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees.

Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return. Because HIS Program uses a pay-as-you-go funding structure, a municipal bond rate of 3.93% was used to determine the total pension for the program. This rate increased from the prior year rate, which was 3.65%. Mortality assumptions for both plans were based on the PUB2010 base table varies by member category and sex, projected generationally with Scale MP-2021 details.

*Long-term expected rate of return:*

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in October 2024, the FRS Actuarial Assumption Conference reviewed long-term assumptions developed by both Milliman's capital market assumptions team and by a capital market assumptions team from Aon Hewitt Investment Consulting, which consults to the Florida State Board of Administration. The table below shows Milliman's assumptions for each of the asset classes in which the plan was invested at that time based on the long-term target asset allocation. The allocation policy's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes an adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

| Asset Class | Target Allocation | Annual Arithmetic Expected Rate of Return |
|---|---|---|
| Cash | 1.0% | 3.3% |
| Fixed income | 29.0% | 5.7% |
| Global equities | 45.0% | 8.6% |
| Real estate | 12.0% | 8.1% |
| Private equity | 11.0% | 12.4% |
| Strategic investments | 2.0% | 6.6% |
| Total | 100.0% | |



Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

(12) **Employee Retirement Systems and Pension Funds:** (Continued)

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

The following presents the proportionate shares of the FRS and HIS net pension liability of the entity calculated using the current discount rates, as well as what the entity's net pension liability (asset) would be if it were calculated using a discount rate that is 1% lower or 1% higher than the current rate:

| Plan | Current Discount Rate | NPL with 1% Decrease | NPL at Current Discount Rate | NPL with 1% Increase |
|---|---|---|---|---|
| FRS | 6.70% | $ 5,584,191 | $ 3,174,703 | $ 1,156,245 |
| HIS | 3.93% | 1,601,240 | 1,406,606 | 1,245,028 |

**B. Municipal Police Officers' and Firefighters' Defined Benefit Pension Plans**

The City maintains and administers separate single-employer pension plans for all eligible police officers and firefighters, which assets are included in the Municipal Police Officers' Retirement Trust Fund (the "Police Plan") and the Municipal Firefighters' Pension Trust Fund (the "Fire Plan"). The plans do not issue stand-alone financial reports and are not included in any other retirement systems or entities financial report.

**Plan Description and Administration**

All certified police officers and firefighters are eligible to participate in the respective plans after a six-month probationary period. Benefits vest with eligible employees after six years of participation. The funding methods and the determination of benefits payable are provided in the various acts of the Florida Legislature, which created the funds, including subsequent amendments thereto. These statues provide, in general, that funds are to be accumulated from employee contributions, City contributions, State appropriations and income from investments from accumulated funds. The statutes also provide that should the accumulated funds at any time be insufficient to meet and pay the benefits due, the City shall supplement the funds by an appropriation from current funds or from any revenues which may be lawfully used for said purposes in an amount sufficient to make up the deficiency. The investments of the two funds are administered, managed, and operated by their respective boards of trustees using the services of the City staff and local financial institutions.

The Plans are administered by a Board of Trustees comprised of the following:

*Police Plan*—Two legal residents of the City, appointed by the City Commission; two members of the Plan elected by a majority of the police officers who are members of the Plan; and a fifth trustee who is chosen by a majority of the first four trustees.

*Fire Plan*—Two legal residents of the City, appointed by the City Commission; two members of the Plan elected by a majority of the firefighters who are members of the Plan; and a fifth trustee who is chosen by a majority of the first four trustees.

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

(12) **Employee Retirement Systems and Pension Funds:** (Continued)

**Benefits Provided and Employees Covered**

Each Plan provides retirement, termination, disability, and death benefits to plan participants and beneficiaries. Current membership in the employee retirement plans was composed of the following at October 1, 2023:

| | Police Plan | Fire Plan |
|---|---|---|
| Inactive plan members or beneficiaries currently receiving benefits | 22 | 12 |
| Inactive plan members entitled to but not yet receiving benefits | 8 | 2 |
| Active plan members | 22 | 13 |
| Total plan membership | 52 | 27 |

**Financial Statements**

The financial statements of the plans are prepared using the accrual basis of accounting. Plan member contributions are recognized in the period in which the contributions are due. The City'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 and are managed by an independent third-party money manager.

Investments that do not have an established market are reported at estimated fair value. Performance reporting, administrative expenses, and the City's asset valuation are based on the custodians' determination of value. Administrative costs of the Plan are financed through investment earnings or, at the exclusive option of the City, from expense reimbursements made by the City.

**Contributions**

The State of Florida has established guidelines for state and local pension plan funding and requires submission to and approval of the local government's actuarial reports by a State Bureau at least every third year. Authority to establish and amend benefits rests with the City Commission. The employer contribution requirements are actuarially determined.

The City participates under Chapters 175 and 185, Florida Statutes, in establishing its own Municipal Police Officers' and Firefighters' Retirement Trust Funds. As a participating city, the City receives annual distributions of fire insurance premium tax and casualty insurance premium tax on property and casualty insurance policies written within the City's legal limits. The tax monies are collected by the Florida Department of Revenue and disbursed by the Florida Division of Retirement to each participating city or district. Amounts received by the City are legally restricted to be deposited directly into the respective retirement trust funds. These contributions are recorded and recognized in the General Fund as intergovernmental revenue with a corresponding expenditure reported in Public Safety personal service costs.

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

(12) **Employee Retirement Systems and Pension Funds:** (Continued)

The City uses the Entry Age Normal Actuarial Cost Method for both Plans to determine required contribution under its retirement systems because it provides for the systematic funding of the normal cost and any unfunded actuarial accrued liabilities. These are acceptable methods to the State of Florida.

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

| | Police Plan | Fire Plan | Total |
|---|---|---|---|
| Plan member contributions | $ 102,973 | $ 64,004 | $ 166,977 |
| City contributions | 333,254 | 333,903 | 667,157 |
| State contributions | 183,588 | 97,568 | 281,156 |
| Total contributions | $ 619,815 | $ 495,475 | $ 1,115,290 |

**Police Officers' Pension Plan**

*Normal retirement:* Normal retirement occurs at the earlier of: 1) age 55 and the completion of 6 years of credited service, or 2) the completion of 20 years of credited service, regardless of age. For members hired on or after July 1, 2011, eligibility for normal retirement benefits is the earlier of age 55 with 10 years of credited service, or completion of 20 years of credited service, regardless of age. Pension benefits are paid at 3.0% of Average Final Compensation (AFC) times credited service.

*Early retirement:* A member is eligible for early retirement upon attaining age 50 and 6 years of credited service, or at age 55 with 10 years of credit service if employed on or after July 1, 2011. Pension benefits under early retirement are determined as for normal retirement and reduced 3.0% for each year that early retirement precedes normal retirement.

*Disability:* Eligibility for a service incurred disability is covered from date of employment. Eligibility for a non-service incurred disability vests after 10 years of credited service. Benefits are accrued to date of disability. The minimum benefit for service incurred is 42% of AFC.

*Pre-retirement death benefits:* For vested or eligible-to-retire members, pre-retirement death benefits are equal to the monthly accrued benefit payable at the member's normal retirement date to a designated beneficiary for 10 years, with payment options available. For non-vested members, the Plan provides a refund of the required contribution account.

*Termination of employment:* If a member terminates employment with the City in less than 10 years, the member receives a refund of accumulated contributions without interest. If a member terminates employment with the City after 10 years or more of credited service, the member receives a refund of contributions with an actuarially discounted benefit payable upon reaching retirement age or the accrued benefit payable at retirement age.

*Cost-of-Living Adjustment*: An annual cost-of-living adjustment (COLA) of 2% is provided to officers retiring on or after September 30, 2006, with the first adjustment occurring on the first-year anniversary of the employee's retirement. For all officers retiring on or after October 6, 2009, the 2% COLA is provided with the first adjustment occurring on the fifth anniversary of the employee's retirement date.

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

(12) **Employee Retirement Systems and Pension Funds:** (Continued)

*Contributions:* Police Plan members are required to contribute 7% of their annual covered salary (or 5% of annual covered salary if hired before July 1, 2011). Additionally, pursuant to Chapter 185, Florida Statutes, the state collects a locally authorized insurance premium surcharge for the Police Fund on certain real and personal property insurance policies underwritten in the corporate limits of the City which can only be distributed after the State has ascertained that the local government has met is actuarial funding requirement for the most recently completed fiscal year. In accordance with Florida Statutes, a portion of the premium tax revenues received by the Police Fund are reserved to provide future minimum or extra benefits and may not be used to reduce or offset the contribution requirements of the employers.

*Concentrations:* The Plan did not hold investments in any one organization that represents 5 percent or more of the Pension Plan's fiduciary net position.

**Firefighters' Pension Plan**

*Normal retirement:* Normal retirement occurs at the earlier of: 1) age 50 and the completion of 6 years of credited service, or 2) the completion of 25 years of credited service, regardless of age. Pension benefits are paid at 3.0% of the member's average monthly earnings for the best 5 years during the 10 years immediately preceding the termination times credited service.

*Early retirement:* A member is eligible for early retirement upon attaining age 48 and 6 years of credited service. Pension benefits under early retirement are actuarially reduced for each year that early retirement precedes normal retirement.

*Disability:* Eligibility for a service incurred disability is covered from date of employment. Eligibility for a non-service incurred disability vests after 10 years of credited service. Benefits are accrued to date of disability. The minimum benefit for service incurred is 42% of AME (average monthly earnings).

*Pre-retirement death benefits:* For pre-retirement death in the line of duty, 50% of salary at the time of death is payable for the life of the spouse. Non-vested members' designated beneficiaries are entitled to a refund of the member's contributions.

*Contributions:* Effective October 1, 2014, all members will contribute 7% of their base compensation. City and State contributions make up the remaining amount required in order to pay current costs and amortize unfunded past service costs, if any, as provided in Part VII, Chapter 112, Florida Statutes.

*Concentrations:* The Plan did not hold investments in any one organization that represents 5 percent or more of the Pension Plan's fiduciary net position.

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

(12) **Employee Retirement Systems and Pension Funds:** (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 at September 30, 2024:

| Asset Class | Target Asset Allocation Police | Target Asset Allocation Fire |
|---|---|---|
| Domestic equity | 57.0% | 35.0% |
| International equity | 10.0% | 15.0% |
| Bonds | 20.0% | 30.0% |
| Convertibles | n/a | 10.0% |
| Private real estate | 10.0% | 5.0% |
| REITs | n/a | 5.0% |
| Cash | 3.0% | n/a |

*Rate of return:* The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested. For the year ended September 30, 2024, the annual money-weighted rate of return on the Police and Fire Pension Plan investments, net of pension plan investment expense, was 9.87%, and 8.52%, respectively.

*Deferred Retirement Option Program (DROP):* The provisions for DROP for both Plans are as follows:

| | Police Officers' Pension Plan | Firefighters' Pension Plan |
|---|---|---|
| Eligibility | Eligibility for Normal Retirement Members | Eligibility for Normal Retirement Members |
| Participation | Not to exceed 60 months. | Not to exceed 60 months. |
| Rate of Return | Annual rate of return equivalent to the actual net rate of investment return (total return net of broker commissions, management fees and transaction costs) | Annual rate of 6.5%, credited quarterly. |
| DROP Balance as of September 30, 2024 | $ - | $ - |

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

(12) **Employee Retirement Systems and Pension Funds:** (Continued)

**Net Pension Liability**

The components of the net pension liability of the pension plans at September 30, 2024, were as follows:

| | Police Plan | Fire Plan | Total |
|---|---|---|---|
| Total pension liability | $ 15,413,289 | $ 7,229,604 | $ 22,642,893 |
| Plan fiduciary net position | (12,576,242) | (5,705,300) | (18,281,542) |
| Net pension liability | $ 2,837,047 | $ 1,524,304 | $ 4,361,351 |
| Plan fiduciary net position as percentage of total pension liability | 81.59% | 78.92% | 80.26% |

The total pension liability at September 30, 2024, was determined by an actuarial valuation as of October 1, 2022, and measurement date of September 30, 2023, using the following actuarial assumptions for all measurement periods. The most recent actuarial experience study used to review the other significant assumptions was dated October 14, 2021.

| | Police Plan | Fire Plan |
|---|---|---|
| Inflation | 2.50% | 2.70% |
| Salary increases | Service based | Service based |
| Discount rate | 6.90% | 6.90% |
| Investment rate of return | 6.90% | 6.90% |

Mortality rate:

*Healthy Active Lives:*

Female: PubS.H-2010 (Below Median) for Employees, set forward one year.

Male: PubS.H-2010 (Below Median) for Employees, set forward one year.

*Mortality Rate Disabled Lives:*

80% PubG.H-2010 for Disabled Retirees / 20% PubS.H-2010 for Disabled Retirees.

*Mortality Rate Healthy Retiree Lives:*

Female: PubS.H-2010 for Healthy Retirees, set forward one year.

Male: 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.

All rates are projected generationally with Mortality Improvement Scale MP-2018

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.

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

(12) **Employee Retirement Systems and Pension Funds:** (Continued)

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, 2024, are summarized in the following table:

| | Long-Term Expected Real Rate of Return | |
|---|---|---|
| **Asset Class** | **Police Plan** | **Fire Plan** |
| Domestic Equity | 7.2% | 7.2% |
| International Equity | 2.9% | 2.9% |
| Bonds | 1.7% | 1.7% |
| Convertibles | n/a | 5.9% |
| Private Real estate | 5.9% | 5.9% |
| REITs | n/a | 6.1% |
| Cash | -0.1% | n/a |

*Discount rate:*

The discount rate used to measure the total pension liability for the Police and Fire Plan investments was 6.90%. 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 plans' 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 were as follows:

| | Police Officers' Pension Plan | | |
|---|---|---|---|
| | **Total Pension Liability (a)** | **Plan Fiduciary Net Position (b)** | **Net Pension Liability (a-b)** |
| Beginning Balance | $ 15,229,414 | $ 11,808,699 | $ 3,420,715 |
| Changes for year: | | | - |
| Service cost | 200,780 | - | 200,780 |
| Interest | 1,032,009 | - | 1,032,009 |
| Differences between expected/actual experience | (101,821) | - | (101,821) |
| Contributions - employer | - | 344,626 | (344,626) |
| Contributions - employee | - | 95,795 | (95,795) |
| Contributions - state | - | 166,619 | (166,619) |
| Net investment income | - | 1,143,462 | (1,143,462) |
| Benefit payments, including refunds | (947,093) | (947,093) | - |
| Administrative expenses | - | (35,866) | 35,866 |
| Net changes | 183,875 | 767,543 | (583,668) |
| Ending Balance | $ 15,413,289 | $ 12,576,242 | $ 2,837,047 |



Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

(12) **Employee Retirement Systems and Pension Funds:** (Continued)

| | Firefighters' Pension Plan | | |
|---|---|---|---|
| | Total Pension Liability (a) | Plan Fiduciary Net Position (b) | Net Pension Liability (a-b) |
| Beginning Balance | $ 6,863,538 | $ 5,200,921 | $ 1,662,617 |
| Changes for year: | | | |
| Service cost | 185,333 | - | 185,333 |
| Interest | 471,875 | - | 471,875 |
| Differences between expected/actual experience | 129,070 | - | 129,070 |
| Contributions - employer | - | 349,899 | (349,899) |
| Contributions - employee | - | 59,162 | (59,162) |
| Contributions - state | - | 105,789 | (105,789) |
| Net investment income | - | 442,110 | (442,110) |
| Benefit payments, including refunds | (420,212) | (420,212) | - |
| Administrative expenses | - | (32,369) | 32,369 |
| Net changes | 366,066 | 504,379 | (138,313) |
| Ending Balance | $ 7,229,604 | $ 5,705,300 | $ 1,524,304 |

*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 selected discount rates, as well as what the City's net pension liability (asset) (NPL) would be if it were calculated using a discount rate that is 1% lower or 1% higher than the current rate:

| Plan | Current Discount Rate | NPL with 1% Decrease | NPL at Current Discount Rate | NPL with 1% Increase |
|---|---|---|---|---|
| Police | 6.90% | $ 4,670,362 | $ 2,837,047 | $ 1,314,071 |
| Fire | 6.90% | 2,383,739 | 1,524,304 | 805,491 |
| Total | | $ 7,054,101 | $ 4,361,351 | $ 2,119,562 |

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

For the year ended September 30, 2024, pension expense was recognized as follows:

| Plan | Pension Expense |
|---|---|
| FRS | $ 518,915 |
| HIS | 62,154 |
| Police | 1,035,180 |
| Fire | 473,545 |
| Total | $ 2,089,794 |



Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

(12) **Employee Retirement Systems and Pension Funds:** (Continued)

At September 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | Police Plan | | Fire Plan | |
|---|---|---|---|---|
| | Deferred Outflows of Resources | Deferred Inflows of Resources | Deferred Outflows of Resources | Deferred Inflows of Resources |
| Differences between expected and actual experience | $ 91,812 | $ 67,880 | $ 126,687 | $ 10,932 |
| Changes of assumptions | - | - | 68,591 | 26,085 |
| Net difference between projected and actual investment earnings | 965,305 | - | 460,094 | - |
| Employer and State contributions subsequent to the measurement date | 516,842 | - | 431,471 | - |
| | $ 1,573,959 | $ 67,880 | $ 1,086,843 | $ 37,017 |

The above amounts for deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the year ended September 30, 2025. 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:

| | Police Plan | Fire Plan |
|---|---|---|
| 2025 | $ 220,461 | $ 172,745 |
| 2026 | 226,723 | 168,960 |
| 2027 | 610,379 | 292,870 |
| 2028 | (68,326) | (16,220) |
| 2029 | - | - |
| Thereafter | - | - |

## C. Pension Fund Financial Statements

The City does not issue separate financial statements for the Police or Fire Plans. The basic financial statements of the City include a Statement of Fiduciary Net Position and a Statement of Changes in Fiduciary Net Position that presents a single column presented by fund type for all pension trust funds.

Presented below are the financial statements for each pension trust fund as of and for the year ended September 30, 2024.

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

CITY OF HOLLY HILL, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

(12) **Employee Retirement Systems and Pension Funds:** (Continued)

**COMBINING SCHEDULE OF NET POSITION – PENSION FIDUCIARY FUNDS**

| | Police Officers' Pension Plan | Firefighters' Pension Plan | Total |
|---|---|---|---|
| **ASSETS** | | | |
| Cash and cash equivalents | $ 155,276 | $ 206,610 | $ 361,886 |
| Prepaid items | - | 2,958 | 2,958 |
| Receivables | | | |
| Due from state | - | 35,425 | 35,425 |
| Interest and dividends receivable | 23,033 | 10,884 | 33,917 |
| Total receivables | 23,033 | 46,309 | 69,342 |
| Investments, at fair value | | | |
| U.S. Treasury obligations | 896,434 | 445,152 | 1,341,586 |
| U.S. Government agencies | - | 488,816 | 488,816 |
| Corporate and municipal debt obligations | 1,962,188 | 704,969 | 2,667,157 |
| Mutual funds | 10,550,498 | 4,712,170 | 15,262,668 |
| Real estate investment trust | 1,144,961 | - | 1,144,961 |
| Pooled funds - real estate | - | 386,419 | 386,419 |
| Total investments | 14,554,081 | 6,737,526 | 21,291,607 |
| Total assets | 14,732,390 | 6,993,403 | 21,725,793 |
| **LIABILITIES** | | | |
| Accounts payable | 15,823 | 2,077 | 17,900 |
| Total liabilities | 15,823 | 2,077 | 17,900 |
| **NET POSITION** | | | |
| Restricted for: | | | |
| Pensions | 14,716,567 | 6,991,326 | 21,707,893 |
| Total net position | $ 14,716,567 | $ 6,991,326 | $ 21,707,893 |

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

(12) **Employee Retirement Systems and Pension Funds:** (Continued)

**COMBINING SCHEDULE OF CHANGES IN NET POSITION – PENSION FIDUCIARY FUNDS**

| | Police Officers' Pension Plan | Firefighters' Pension Plan | Total |
|---|---|---|---|
| **Additions** | | | |
| Contributions: | | | |
| Employer | $ 333,254 | $ 333,903 | $ 667,157 |
| Plan members | 102,973 | 64,004 | 166,977 |
| State - insurance premium taxes | 183,588 | 97,568 | 281,156 |
| Total contributions | 619,815 | 495,475 | 1,115,290 |
| Investment earnings (loss): | | | |
| Change in fair value of investments | 2,155,711 | 1,053,637 | 3,209,348 |
| Interest and dividends | 548,581 | 180,204 | 728,785 |
| Total investment earnings (loss) | 2,704,292 | 1,233,841 | 3,938,133 |
| Less: investment expense | (98,536) | (23,905) | (122,441) |
| Net investment income (loss) | 2,605,756 | 1,209,936 | 3,815,692 |
| Total additions | 3,225,571 | 1,705,411 | 4,930,982 |
| **Deductions** | | | |
| Benefit payments and refunds | 1,069,405 | 389,702 | 1,459,107 |
| Administrative expenses | 14,195 | 28,563 | 42,758 |
| Total deductions | 1,083,600 | 418,265 | 1,501,865 |
| **Change in net position** | 2,141,971 | 1,287,146 | 3,429,117 |
| **Net position restricted for pensions**, beginning of year | 12,574,596 | 5,704,180 | 18,278,776 |
| **Net position restricted for pensions**, end of year | $ 14,716,567 | $ 6,991,326 | $ 21,707,893 |

(13) **Recent Accounting Pronouncements**:

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

(a) GASB issued Statement No. 101, *Compensated Absences*, in June 2022. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter.



Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

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

(b) GASB issued Statement No. 102, *Certain Risk Disclosures*, in December 2023. GASB Statement No. 102 amends GASB Statement No. 62 regarding the disclosure of a government's vulnerability to risks related to certain concentrations and constraints that limit its ability to acquire resources or control spending. The provisions for GASB 102 are effective for fiscal years beginning after June 15, 2024.

(c) GASB issued Statement No. 103, *Financial Reporting Model Improvements*, in April 2024. The objective of GASB 103 is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. The effective date for implementation is fiscal years beginning after June 15, 2025, and all reporting periods thereafter.

(d) GASB issued Statement No. 104, *Disclosure of Certain Capital Assets*, in September 2024. GASB Statement No. 104 requires governments to disclose separate information about specific types of capital assets and establishes criteria for identifying and reporting capital assets held for sale. The objective of GASB 104 is to enhance transparency and improve the usefulness of financial statements for stakeholders by providing more detailed information on these assets. The provisions are effective for fiscal years beginning after June 15, 2025.

(14) **Subsequent Event**

In the beginning of October 2024, the City was impacted by Hurricane Milton. This hurricane caused considerable debris and damaged many city facilities and utilities through power outages, flooding and wind damage. The damage, including debris removal and cleanup costs, facilities damage, and emergency protective measures, have been assessed, but the economic impact is still being calculated. The City expects to receive some reimbursement for damages from insurance and some reimbursement from FEMA.

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

# REQUIRED SUPPLEMENTARY INFORMATION

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

**CITY OF HOLLY HILL, FLORIDA**
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**
**BUDGET AND ACTUAL - GENERAL FUND**
**FOR THE YEAR ENDED SEPTEMBER 30, 2024**

| | Budgeted Amounts | | | |
|---|---|---|---|---|
| | Original | Final | Actual | Variance with Final Budget |
| **Revenues** | | | | |
| Taxes | $ 6,346,035 | $ 6,352,118 | $ 6,632,425 | $ 280,307 |
| Permits and fees | 1,174,273 | 1,174,273 | 1,574,567 | 400,294 |
| Intergovernmental | 1,674,355 | 1,676,932 | 2,831,858 | 1,154,926 |
| Charges for services | 1,925,387 | 1,953,079 | 2,106,641 | 153,562 |
| Fines and forfeitures | 172,438 | 172,438 | 195,335 | 22,897 |
| Investment income | 78,573 | 78,573 | 325,836 | 247,263 |
| Miscellaneous | 14,500 | 122,945 | 206,881 | 83,936 |
| Total revenues | 11,385,561 | 11,530,358 | 13,873,543 | 2,343,185 |
| **Expenditures** | | | | |
| Current: | | | | |
| General government | 3,210,950 | 3,321,773 | 2,853,037 | 468,736 |
| Public safety | 5,003,873 | 5,010,675 | 4,689,178 | 321,497 |
| Transportation | 1,022,300 | 1,895,432 | 537,989 | 1,357,443 |
| Culture and recreation | 1,252,784 | 1,356,132 | 1,324,415 | 31,717 |
| Economic environment | 832,577 | 832,577 | 781,840 | 50,737 |
| Capital outlay | 185,000 | 263,000 | 224,670 | 38,330 |
| Debt service: | | | | - |
| Interest and fiscal charges | - | - | 2,613 | (2,613) |
| Total expenditures | 11,507,484 | 12,679,589 | 10,413,742 | 2,265,847 |
| **Excess (deficiency) of revenues over expenditures** | (121,923) | (1,149,231) | 3,459,801 | 4,609,032 |
| **Other financing sources (uses)** | | | | |
| Transfers in | 209,923 | 209,923 | 209,923 | - |
| Transfers out | (88,000) | (88,000) | (88,000) | - |
| Total other financing sources (uses) | 121,923 | 121,923 | 121,923 | - |
| **Net change in fund balances** | - | (1,027,308) | 3,581,724 | 4,609,032 |
| **Fund balances**, beginning of year | 7,070,648 | 7,070,648 | 7,070,648 | - |
| **Fund balances**, end of year | $ 7,070,648 | $ 6,043,340 | $ 10,652,372 | $ 4,609,032 |

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

**CITY OF HOLLY HILL, FLORIDA**
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**
**BUDGET AND ACTUAL - COMMUNITY REDEVELOPMENT FUND**
**FOR THE YEAR ENDED SEPTEMBER 30, 2024**

| | Budgeted Amounts | | | |
|---|---|---|---|---|
| | Original | Final | Actual | Variance with Final Budget |
| **Revenues** | | | | |
| Taxes | $ 1,587,316 | $ 1,581,521 | $ 1,579,299 | $ (2,222) |
| Intergovernmental | 1,560,924 | 1,684,721 | 1,684,721 | - |
| Charges for services | - | 19,500 | 19,889 | 389 |
| Investment income | 40,000 | 40,000 | 249,890 | 209,890 |
| Miscellaneous | - | - | 4,673 | 4,673 |
| Total revenues | 3,188,240 | 3,325,742 | 3,538,472 | 212,730 |
| **Expenditures** | | | | |
| Current: | | | | |
| General government | - | 84,666 | 84,662 | 4 |
| Public safety | 322,071 | 322,071 | 155,101 | 166,970 |
| Culture and recreation | 228,967 | 247,465 | 239,065 | 8,400 |
| Economic environment | 744,588 | 787,707 | 608,464 | 179,243 |
| Capital outlay | 1,028,678 | 3,486,598 | - | 3,486,598 |
| Debt service: | | | | - |
| Principal | 800,000 | 800,000 | 800,000 | - |
| Interest and fiscal charges | 54,013 | 54,013 | 54,012 | 1 |
| Total expenditures | 3,178,317 | 5,782,520 | 1,941,304 | 3,841,216 |
| **Excess (deficiency) of revenues over expenditures** | 9,923 | (2,456,778) | 1,597,168 | 4,053,946 |
| **Other financing sources (uses)** | | | | |
| Transfers out | (9,923) | (9,923) | (9,923) | - |
| Total other financing sources (uses) | (9,923) | (9,923) | (9,923) | - |
| **Net change in fund balances** | - | (2,466,701) | 1,587,245 | 4,053,946 |
| **Fund balances**, beginning of year | 6,366,290 | 6,366,290 | 6,366,290 | - |
| **Fund balances**, end of year | $ 6,366,290 | $ 3,899,589 | $ 7,953,535 | $ 4,053,946 |

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

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

| **Reporting Period Ending September 30,**<br>**Measurement Date Ending September 30,** | **2024**<br>**2023** | **2023**<br>**2022** | **2022**<br>**2021** | **2021**<br>**2021** | **2020**<br>**2020** | **2019**<br>**2019** | **2018**<br>**2018** |
|---|---|---|---|---|---|---|---|
| **Total OPEB Liability** | | | | | | | |
| Service cost | $ 110,438 | $ 162,462 | $ - | $ 207,135 | $ 175,335 | $ 183,957 | $ 192,912 |
| Interest | 78,637 | 65,197 | - | 61,996 | 96,129 | 113,136 | 96,811 |
| Difference between expected and actual experience | - | (554,440) | - | (508,141) | - | 1,961 | - |
| Changes of assumptions | (18,318) | (566,890) | - | (338,806) | 515,802 | (212,008) | (161,745) |
| Benefit payments - implicit rate subsidy | (77,916) | (99,859) | - | (99,566) | (98,235) | (97,449) | (51,107) |
| Net change in total OPEB liability | 92,841 | (993,530) | - | (677,382) | 689,031 | (10,403) | 76,871 |
| Total OPEB liability - beginning of year | 1,576,636 | 2,570,166 | 2,570,166 | 3,247,548 | 2,558,517 | 2,568,920 | 2,492,049 |
| **Total OPEB liability - end of year** | $ 1,669,477 | $ 1,576,636 | $ 2,570,166 | $ 2,570,166 | $ 3,247,548 | $ 2,558,517 | $ 2,568,920 |
| Covered-employee payroll | $ 5,182,721 | $ 4,890,744 | $ 4,850,224 | $ 4,850,224 | $ 5,471,441 | $ 5,167,831 | $ 4,897,970 |
| Total OPEB liability as a percentage of covered-employee payroll | 32.21% | 32.24% | 52.99% | 52.99% | 59.35% | 49.51% | 52.45% |
| Notes to Schedule: | | | | | | | |
| *Valuation date:* | 10/1/2022 | 10/1/2022 | 10/1/2020 | 10/1/2020 | 10/1/2018 | 10/1/2018 | 10/1/2016 |

The measurement date is the same as the reporting date for fiscal years 2021 and prior. It is one year behind the reporting date for fiscal years 2022 and forward.
There are no assets accumulated in a trust that meets the criteria to pay related benefits for the OPEB plan.
Covered-Employee Payroll was projected one year forward from the valuation date for the reporting period ending September 30, 2024.

*Difference between expected and actual experience* . Reflects the impacts of changes to the census data from the prior valuation.

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

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Discount rate | 4.87% | 4.77% | 2.43% | 2.43% | 2.14% | 3.58% | 4.18% |

Also reflected as assumption changes are updated health care costs and premiums, updated health care cost trend rates, updated disability rates for police and fire, updated retirement and termination rates for general, and updated mortality rates.

*Benefit Payments* : The City did not provide actual net benefits paid by the Plan for the fiscal years shown. Expected benefit payments produced by the valuation model for each period are shown in the table above.

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



Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

**CITY OF HOLLY HILL, FLORIDA**
**SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY - FRS AND HIS**
**LAST 10 FISCAL YEARS**
**(UNAUDITED)**

| | As of the Plan Year Ended June 30, | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 |
| **Florida Retirement System (FRS)** | | | | | | | | | | |
| Proportion of the net pension liability | 0.008206610% | 0.008931042% | 0.009105821% | 0.008553143% | 0.008395575% | 0.007518387% | 0.007058775% | 0.006881069% | 0.006933778% | 0.006481624% |
| Proportionate share of the net pension liability | $ 3,174,703 | $ 3,558,737 | $ 3,388,097 | $ 646,093 | $ 3,638,766 | $ 2,589,157 | $ 2,126,140 | $ 2,035,374 | $ 1,750,784 | $ 837,189 |
| Covered payroll | 3,969,323 | 3,853,696 | 3,339,235 | 3,007,439 | 3,009,486 | 2,995,927 | 2,972,676 | 2,867,432 | 2,899,517 | 2,613,798 |
| Proportionate share of the net pension liability as a percentage of covered payroll | 79.98% | 92.35% | 101.46% | 21.48% | 120.91% | 86.42% | 71.52% | 70.98% | 60.38% | 32.03% |
| Plan fiduciary net position as a percentage of the total pension liability | 83.70% | 82.38% | 82.89% | 96.40% | 78.85% | 82.61% | 84.26% | 83.89% | 84.88% | 92.00% |
| **Health Insurance Subsidy Program (HIS)** | | | | | | | | | | |
| Proportion of the net pension liability | 0.009376764% | 0.009724785% | 0.009160923% | 0.008493266% | 0.008669360% | 0.009257548% | 0.009123826% | 0.009001025% | 0.008940840% | 0.008454191% |
| Proportionate share of the net pension liability | $ 1,406,606 | $ 1,544,426 | $ 970,288 | $ 1,041,827 | $ 1,058,515 | $ 1,035,827 | $ 965,676 | $ 962,431 | $ 1,042,018 | $ 862,194 |
| Covered payroll | 3,969,323 | 3,853,696 | 3,339,235 | 3,007,439 | 3,009,486 | 2,995,927 | 2,972,676 | 2,867,432 | 2,899,517 | 2,613,798 |
| Proportionate share of the net pension liability as a percentage of covered payroll | 35.44% | 40.08% | 29.06% | 34.64% | 35.17% | 34.57% | 32.49% | 33.56% | 35.94% | 32.99% |
| Plan fiduciary net position as a percentage of the total pension liability | 4.80% | 4.12% | 4.81% | 3.56% | 3.00% | 2.63% | 2.15% | 1.64% | 0.97% | 0.50% |

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

**CITY OF HOLLY HILL, FLORIDA**
**SCHEDULE OF CONTRIBUTIONS - FRS AND HIS**
**LAST 10 FISCAL YEARS**
**(UNAUDITED)**

| | For the Year Ended September 30, | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 |
| **Florida Retirement System (FRS)** | | | | | | | | | | |
| Contractually required contribution | $ 476,851 | $ 435,956 | $ 399,787 | $ 325,838 | $ 278,948 | $ 260,211 | $ 219,302 | $ 195,246 | $ 192,301 | $ 179,377 |
| Contributions in relation to the contractually required contribution | 476,851 | 435,956 | 399,787 | 325,838 | 278,948 | 260,211 | 219,302 | 195,246 | 192,301 | 179,377 |
| Contribution deficiency (excess) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Covered payroll | $ 4,071,737 | $ 3,868,892 | $ 3,471,589 | $ 3,007,439 | $ 3,009,486 | $ 2,995,927 | $ 2,972,676 | $ 2,867,432 | $ 2,899,517 | $ 2,613,798 |
| Contributions as a percentage of covered payroll | 11.71% | 11.27% | 11.52% | 10.83% | 9.27% | 8.69% | 7.38% | 6.81% | 6.63% | 6.86% |
| **Health Insurance Subsidy Program (HIS)** | | | | | | | | | | |
| Contractually required contribution | $ 81,435 | $ 67,596 | $ 57,628 | $ 49,923 | $ 49,957 | $ 49,732 | $ 49,678 | $ 47,599 | $ 48,132 | $ 35,450 |
| Contributions in relation to the contractually required contribution | 81,435 | 67,596 | 57,628 | 49,923 | 49,957 | 49,732 | 49,678 | 47,599 | 48,132 | 35,450 |
| Contribution deficiency (excess) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Covered payroll | $ 4,071,737 | $ 3,868,892 | $ 3,471,589 | $ 3,007,439 | $ 3,009,486 | $ 2,995,927 | $ 2,972,676 | $ 2,867,432 | $ 2,899,517 | $ 2,613,798 |
| Contributions as a percentage of covered payroll | 2.00% | 1.75% | 1.66% | 1.66% | 1.66% | 1.66% | 1.67% | 1.66% | 1.66% | 1.36% |

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

**CITY OF HOLLY HILL, FLORIDA**
**REQUIRED SUPPLEMENTARY INFORMATION**
**SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS POLICE OFFICERS' PENSION PLAN**
**SEPTEMBER 30, 2024**
**(UNAUDITED)**

| Reporting Period Ending September 30,<br>Measurement Date Ending September 30, | 2024<br>2023 | 2023<br>2022 | 2022<br>2022 | 2021<br>2021 | 2020<br>2020 | 2019<br>2019 | 2018<br>2018 | 2017<br>2017 | 2016<br>2016 | 2015<br>2015 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Total Pension Liability** | | | | | | | | | | |
| Service cost | $ 200,780 | $ 184,869 | $ - | $ 232,897 | $ 244,781 | $ 244,196 | $ 218,828 | $ 229,740 | $ 230,699 | $ 222,322 |
| Interest | 1,032,009 | 1,003,915 | - | 981,457 | 980,818 | 936,633 | 894,090 | 863,912 | 843,655 | 823,857 |
| Changes in benefit terms | - | - | - | - | - | - | - | - | - | (526) |
| Difference between actual and expected experience | (101,821) | 275,437 | - | 395,025 | (77,182) | 129,854 | 135,657 | 28,475 | (370,289) | (153,367) |
| Changes of assumptions | - | - | - | 707,024 | (380,240) | - | - | - | 385,611 | - |
| Benefit payments including refunds of contributions | (947,093) | (1,198,863) | - | (764,759) | (730,570) | (697,780) | (700,275) | (706,537) | (619,400) | (655,033) |
| Net change in total pension liability | 183,875 | 265,358 | - | 1,551,644 | 37,607 | 612,903 | 548,300 | 415,590 | 470,276 | 237,253 |
| Total pension liability - beginning | 15,229,414 | 14,964,056 | 14,964,056 | 13,412,412 | 13,374,805 | 12,761,902 | 12,213,602 | 11,798,012 | 11,327,736 | 11,090,483 |
| **Total pension liability - ending (a)** | $ 15,413,289 | $ 15,229,414 | $ 14,964,056 | $ 14,964,056 | $ 13,412,412 | $ 13,374,805 | $ 12,761,902 | $ 12,213,602 | $ 11,798,012 | $ 11,327,736 |
| **Total Fiduciary Net Position** | | | | | | | | | | |
| Contributions - employer | $ 344,626 | $ 307,177 | $ - | $ 369,605 | $ 432,123 | $ 491,324 | $ 453,423 | $ 406,073 | $ 460,877 | $ 519,860 |
| Contributions - state | 166,619 | 146,676 | - | 138,114 | 139,910 | 138,915 | 129,437 | 117,012 | 108,177 | 102,019 |
| Contributions - employee | 95,795 | 86,653 | - | 83,500 | 76,812 | 71,049 | 73,523 | 72,705 | 71,468 | 72,917 |
| Net investment income | 1,143,462 | (2,389,989) | - | 2,660,897 | 1,316,673 | 418,296 | 863,758 | 998,587 | 611,485 | (206,022) |
| Benefit payments, including refunds of contributions | (947,093) | (1,198,863) | - | (764,759) | (730,570) | (697,780) | (700,275) | (706,537) | (619,400) | (655,033) |
| Administrative expense | (35,866) | (32,292) | - | (26,740) | (26,759) | (20,763) | (29,717) | (25,473) | (31,987) | (24,321) |
| Net change in plan fiduciary net position | 767,543 | (3,080,638) | - | 2,460,617 | 1,208,189 | 401,041 | 790,149 | 862,367 | 600,620 | (190,580) |
| Plan fiduciary net position - beginning | 11,808,699 | 14,889,337 | 14,889,337 | 12,428,720 | 11,220,531 | 10,819,490 | 10,029,341 | 9,166,974 | 8,566,354 | 8,756,934 |
| **Plan fiduciary net position - ending (b)** | $ 12,576,242 | $ 11,808,699 | $ 14,889,337 | $ 14,889,337 | $ 12,428,720 | $ 11,220,531 | $ 10,819,490 | $ 10,029,341 | $ 9,166,974 | $ 8,566,354 |
| **Net pension liability - ending (a) - (b)** | $ 2,837,047 | $ 3,420,715 | $ 74,719 | $ 74,719 | $ 983,692 | $ 2,154,274 | $ 1,942,412 | $ 2,184,261 | $ 2,631,038 | $ 2,761,382 |
| Plan fiduciary net position as a percentage of the total pension liability | 81.59% | 77.54% | 99.50% | 99.50% | 92.67% | 83.89% | 84.78% | 82.12% | 77.70% | 75.62% |
| Covered payroll | $ 1,463,339 | $ 1,337,927 | $ 1,337,315 | $ 1,337,315 | $ 1,228,981 | $ 1,144,300 | $ 1,177,752 | $ 1,209,361 | $ 1,162,274 | $ 1,130,458 |
| Net pension liability as a percentage of covered payroll | 193.87% | 255.67% | 5.59% | 5.59% | 80.04% | 188.26% | 164.93% | 180.61% | 226.37% | 244.27% |
| Annual money-weighted rate of return | 9.87% | -16.57% | 21.66% | 21.66% | 11.80% | 3.90% | 8.74% | 11.14% | 7.26% | -2.39% |

*The measurement date is the same as the reporting date for fiscal years 2021 and prior. It is one year behind the reporting date for fiscal years 2022 and forward.

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

**CITY OF HOLLY HILL, FLORIDA**
**REQUIRED SUPPLEMENTARY INFORMATION**
**SCHEDULE OF CONTRIBUTIONS POLICE OFFICERS' PENSION PLAN**
**SEPTEMBER 30, 2024**
**(UNAUDITED)**

| Fiscal Year | Actuarially Determined Contribution (ADC) | Contributions in Relation to ADC | Contribution Deficiency (Excess) | Covered Payroll | Contributions as Percentage of Employee Payroll |
|---|---|---|---|---|---|
| 2024 | $ 493,848 | $ 516,842 | $ (22,994) | $ 1,552,982 | 33.28% |
| 2023 | 507,778 | 511,329 | (3,551) | 1,463,337 | 34.94% |
| 2022 | 464,261 | 453,853 | 10,408 | 1,337,927 | 33.92% |
| 2021 | 536,263 | 507,719 | 28,544 | 1,337,315 | 37.97% |
| 2020 | 539,523 | 572,033 | (32,510) | 1,228,981 | 46.55% |
| 2019 | 618,783 | 630,239 | (11,456) | 1,144,300 | 55.08% |
| 2018 | 582,860 | 582,860 | - | 1,177,752 | 49.49% |
| 2017 | 523,085 | 523,085 | - | 1,209,361 | 43.25% |
| 2016 | 569,054 | 569,054 | - | 1,162,274 | 48.96% |
| 2015 | 621,879 | 621,879 | - | 1,130,458 | 55.01% |

Notes to Schedule:

Valuation Date: 10/1/2022

Actuarially determined contribution rates are calculated as of October 1, two years prior to the end of the fiscal year in which contributions are reported.

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.

Asset Valuation Method: Each year, the prior actuarial valuation of assets is brought forward utilizing the historical geometric 4-year average market value return. It is possible that over time this technique will produce an insignificant bias above or below market value.

Inflation: 2.50%

Salary Increases: Service based.

Payroll Growth: 3.40% average annual rate. 0% for amortizing the unfunded actuarial accrued liability.

Investment Rate of Return: 6.90%, compounded annually, net of investment related expenses.

Mortality:
*Healthy Active Lives:*
Female: PubS.H-2010 (Below Median) for Employees, set forward one year.
Male: PubS.H-2010 (Below Median) for Employees, set forward one year.
*Healthy Retiree Lives:*
Female: PubS.H-2010 for Healthy Retirees, set forward one year.
Male: PubS.H-2010 (Below Median) for Healthy Retirees, set forward one year.
*Beneficiary Lives:*
Female: PubG.H-2010 (Below Median) for Healthy Retirees.
Male: PubG.H-2010 (Below Median) for Healthy Retirees, set back one year.
*Disabled Lives:*
80% PubG.H-2010 for Disabled Retirees / 20% PubS.H-2010 for Disabled Retirees.

Retirement Age:

| Service (years) | Age | Retirement Rates |
|---|---|---|
| <20 | 50-54 | 5.0% |
| | 55 | 50.0% |
| | 56 | 75.0% |
| | 57+ | 100.0% |
| 20+ | <55 | 50.0% |
| | 55 | 50.0% |
| | 56 | 75.0% |
| | 57+ | 100.0% |

Disability Rate Table:

| Age | % Becoming Disabled During the Year |
|---|---|
| 20 | 0.03% |
| 25 | 0.03% |
| 30 | 0.04% |
| 35 | 0.05% |
| 40 | 0.07% |
| 45 | 0.10% |
| 50 | 0.18% |
| 55 | 0.36% |
| 60 | 0.90% |
| 65 | 2.22% |

Termination Rates:

| Service (years) | Assumed Withdrawal Rate |
|---|---|
| <1 | 20.0% |
| 1-9 | 14.0% |
| 10-14 | 5.0% |
| 15+ | 2.0% |

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

**CITY OF HOLLY HILL, FLORIDA**
**REQUIRED SUPPLEMENTARY INFORMATION**
**SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS FIREFIGHTERS' PENSION PLAN**
**SEPTEMBER 30, 2024**
**(UNAUDITED)**

| Reporting Period Ending September 30,<br>Measurement Date Ending September 30, | 2024<br>2023 | 2023<br>2022 | 2022<br>2021 | 2021<br>2021 | 2020<br>2020 | 2019<br>2019 | 2018<br>2018 | 2017<br>2017 | 2016<br>2016 | 2015<br>2015 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Total Pension Liability** | | | | | | | | | | |
| Service cost | $ 185,333 | $ 168,690 | $ - | $ 153,174 | $ 151,484 | $ 153,193 | $ 156,508 | $ 170,029 | $ 169,795 | $ 176,408 |
| Interest | 471,875 | 453,612 | - | 455,339 | 459,350 | 439,372 | 424,522 | 402,775 | 378,039 | 373,007 |
| Change in excess state money | - | - | - | - | - | - | - | - | (18,139) | - |
| Changes in benefit terms | - | - | - | - | - | (678) | - | - | (131,917) | - |
| Difference between actual and expected experience | 129,070 | 43,094 | - | 33,341 | (54,661) | 32,132 | (28,615) | 69,117 | 15,721 | (45,225) |
| Changes of assumptions | - | - | - | 274,362 | (130,423) | - | - | - | 162,997 | - |
| Benefit payments including refunds of contributions | (420,212) | (414,511) | - | (607,245) | (356,039) | (349,987) | (345,506) | (323,535) | (325,259) | (271,874) |
| Net change in total pension liability | 366,066 | 250,885 | - | 308,971 | 69,711 | 274,032 | 206,909 | 318,386 | 251,237 | 232,316 |
| Total pension liability - beginning | 6,863,538 | 6,612,653 | 6,612,653 | 6,303,682 | 6,233,971 | 5,959,939 | 5,753,030 | 5,434,644 | 5,183,407 | 4,951,091 |
| **Total pension liability - ending (a)** | $ 7,229,604 | $ 6,863,538 | $ 6,612,653 | $ 6,612,653 | $ 6,303,682 | $ 6,233,971 | $ 5,959,939 | $ 5,753,030 | $ 5,434,644 | $ 5,183,407 |
| **Total Fiduciary Net Position** | | | | | | | | | | |
| Contributions - employer | $ 349,899 | $ 321,298 | $ - | $ 285,570 | $ 275,076 | $ 229,432 | $ 258,025 | $ 214,936 | $ 203,657 | $ 176,497 |
| Contributions - state | 105,789 | 49,209 | - | 46,520 | 44,151 | 47,064 | 43,892 | 43,415 | 51,535 | 55,151 |
| Contributions - employee | 59,162 | 53,906 | - | 49,295 | 44,195 | 43,146 | 44,435 | 45,607 | 51,275 | 54,681 |
| Net investment income | 442,110 | (958,422) | - | 1,061,514 | 539,000 | 220,041 | 304,959 | 420,410 | 358,369 | (20,243) |
| Benefit payments, including refunds of contributions | (420,212) | (414,511) | - | (607,245) | (356,039) | (349,987) | (345,506) | (323,535) | (325,259) | (271,874) |
| Administrative expense | (32,369) | (29,930) | - | (27,416) | (29,039) | (23,679) | (33,611) | (26,803) | (40,976) | (29,063) |
| Net change in plan fiduciary net position | 504,379 | (978,450) | - | 808,238 | 517,344 | 166,017 | 272,194 | 374,030 | 298,601 | (34,851) |
| Plan fiduciary net position - beginning | 5,200,921 | 6,179,371 | 6,179,371 | 5,371,133 | 4,853,789 | 4,687,772 | 4,415,578 | 4,041,548 | 3,742,947 | 3,777,798 |
| **Plan fiduciary net position - ending (b)** | $ 5,705,300 | $ 5,200,921 | $ 6,179,371 | $ 6,179,371 | $ 5,371,133 | $ 4,853,789 | $ 4,687,772 | $ 4,415,578 | $ 4,041,548 | $ 3,742,947 |
| **Net pension liability - ending (a) - (b)** | $ 1,524,304 | $ 1,662,617 | $ 433,282 | $ 433,282 | $ 932,549 | $ 1,380,182 | $ 1,272,167 | $ 1,337,452 | $ 1,393,096 | $ 1,440,460 |
| Plan fiduciary net position as a percentage of the total pension liability | 78.92% | 75.78% | 93.45% | 93.45% | 85.21% | 77.86% | 78.65% | 76.75% | 74.37% | 72.21% |
| Covered payroll | $ 845,168 | $ 770,090 | $ 704,212 | $ 704,212 | $ 631,352 | $ 616,377 | $ 709,566 | $ 651,531 | $ 732,502 | $ 692,977 |
| Net pension liability as a percentage of covered payroll | 180.36% | 215.90% | 61.53% | 61.53% | 147.71% | 223.92% | 179.29% | 205.28% | 190.18% | 207.87% |
| Annual money-weighted rate of return | 8.52% | -15.60% | 20.39% | 20.39% | 11.15% | 4.75% | 7.00% | 10.59% | 9.75% | -0.54% |

*The measurement date is the same as the reporting date for fiscal years 2021 and prior. It is one year behind the reporting date for fiscal years 2022 and forward.

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

**CITY OF HOLLY HILL, FLORIDA**
**REQUIRED SUPPLEMENTARY INFORMATION**
**SCHEDULE OF CONTRIBUTIONS FIREFIGHTERS' PENSION PLAN**
**SEPTEMBER 30, 2024**
**(UNAUDITED)**

| Fiscal Year | Actuarially Determined Contribution (ADC) | Contributions in Relation to ADC | Contribution Deficiency (Excess) | Covered Payroll | Contributions as Percentage of Employee Payroll |
|---|---|---|---|---|---|
| 2024 | $ 430,656 | 431,471 | $ (815) | $ 914,345 | 47.19% |
| 2023 | 403,989 | 456,936 | (52,947) | 845,166 | 54.06% |
| 2022 | 371,183 | 370,507 | 676 | 770,090 | 48.11% |
| 2021 | 347,177 | 332,090 | 15,087 | 704,212 | 47.16% |
| 2020 | 296,736 | 319,227 | (22,491) | 631,352 | 50.56% |
| 2019 | 276,496 | 276,496 | - | 616,377 | 44.86% |
| 2018 | 300,917 | 301,917 | (1,000) | 709,566 | 42.55% |
| 2017 | 258,351 | 258,351 | - | 651,531 | 39.65% |
| 2016 | 252,310 | 255,192 | (2,882) | 732,502 | 34.84% |
| 2015 | 231,648 | 231,648 | - | 692,977 | 33.43% |

Notes to Schedule:

Valuation Date: 10/1/2022

Actuarially determined contribution rates are calculated as of October 1, two years prior to the end of the fiscal year in which contributions are reported.

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.

Asset Valuation Method: Each year, the prior actuarial valuation of assets is brought forward utilizing the historical geometric 4-year average market value return. It is possible that over time this technique will produce an insignificant bias above or below market value.

Inflation: 2.70%

Salary Increases: Service based.

Payroll Growth: 1.97% average annual rate. 0% for amortizing the unfunded actuarial accrued liability.

Investment Rate of Return: 6.90% per year, compounded annually, net of investment related expenses.

Mortality:
*Healthy Active Lives:*
Female: PubS.H-2010 (Below Median) for Employees, set forward one year.
Male: PubS.H-2010 (Below Median) for Employees, set forward one year.
*Healthy Retiree Lives:*
Female: PubS.H-2010 for Healthy Retirees, set forward one year.
Male: PubS.H-2010 (Below Median) for Healthy Retirees, set forward one year.
*Beneficiary Lives:*
Female: PubG.H-2010 (Below Median) for Healthy Retirees.
Male: PubG.H-2010 (Below Median) for Healthy Retirees, set back one year.
*Disabled Lives:*
80% PubG.H-2010 for Disabled Retirees / 20% PubS.H-2010 for Disabled Retirees.

Retirement Age:

| Service (years) | Age | Retirement Rates |
|---|---|---|
| <25 | 48-49% | 5.0% |
| | 50 | 50.0% |
| | 51-59 | 20.0% |
| | 60+ | 100.0% |
| 25+ | All | 100.0% |

Disability Rate Table:

| Age | % Becoming Disabled During the Year |
|---|---|
| 20 | 0.07% |
| 25 | 0.09% |
| 30 | 0.11% |
| 35 | 0.14% |
| 40 | 0.19% |
| 45 | 0.30% |
| 50 | 0.51% |
| 55 | 0.96% |
| 60 | 1.66% |
| 65 | 2.39% |

Termination Rates:

| Service (years) | Assumed Withdrawal Rate |
|---|---|
| <1 | 13.0% |
| 1-4 | 7.0% |
| 5-9 | 5.0% |
| 10+ | 3.0% |

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

# SUPPLEMENTARY INFORMATION

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

**CITY OF HOLLY HILL, FLORIDA**
**COMBINING BALANCE SHEET**
**NONMAJOR GOVERNMENTAL FUNDS**
**SEPTEMBER 30, 2024**

| | Nonmajor Special Revenue Funds | | Total Nonmajor Governmental Funds |
|---|---|---|---|
| | Impact Fees Trust | Law Enforcement Trust | |
| **ASSETS** | | | |
| Equity in pooled cash and investments | $ 468,504 | $ 92,185 | $ 560,689 |
| Receivables, net | 549 | 135 | 684 |
| Total assets | $ 469,053 | $ 92,320 | $ 561,373 |
| **FUND BALANCES** | | | |
| Restricted for: | | | |
| Law enforcement | $ 66,396 | $ 92,320 | $ 158,716 |
| Fire protection | 89,644 | - | 89,644 |
| Transportation | 222,276 | - | 222,276 |
| Recreation | 90,737 | - | 90,737 |
| Total fund balances | 469,053 | 92,320 | 561,373 |
| Total liabilities and fund balances | $ 469,053 | $ 92,320 | $ 561,373 |

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

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

| | Nonmajor Special Revenue Funds | | Total Nonmajor Governmental Funds |
|---|---|---|---|
| | Impact Fees Trust | Law Enforcement Trust | |
| **Revenues** | | | |
| Permits and fees | $ 101,300 | $ - | $ 101,300 |
| Charges for services | 6,071 | - | 6,071 |
| Fines and forfeitures | - | 51,495 | 51,495 |
| Investment income | 14,668 | 1,693 | 16,361 |
| Miscellaneous | 66 | - | 66 |
| Total revenues | 122,105 | 53,188 | 175,293 |
| **Excess (deficiency) of revenues over expenditures** | 122,105 | 53,188 | 175,293 |
| **Net change in fund balances** | 122,105 | 53,188 | 175,293 |
| **Fund balances,** beginning of year | 346,948 | 39,132 | 386,080 |
| **Fund balances,** end of year | $ 469,053 | $ 92,320 | $ 561,373 |

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

**CITY OF HOLLY HILL, FLORIDA**
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**
**BUDGET AND ACTUAL - IMPACT FEES TRUST FUND**
**FOR THE YEAR ENDED SEPTEMBER 30, 2024**

| | Budgeted Amounts | | | |
|---|---|---|---|---|
| | Original | Final | Actual | Variance with Final Budget |
| **Revenues** | | | | |
| Permits and fees | $ - | $ - | $ 101,300 | $ 101,300 |
| Charges for services | - | - | 6,071 | 6,071 |
| Investment income | - | - | 14,668 | 14,668 |
| Miscellaneous | - | - | 66 | 66 |
| Total revenues | - | - | 122,105 | 122,105 |
| **Excess (deficiency) of revenues over expenditures** | - | - | 122,105 | 122,105 |
| **Net change in fund balances** | - | - | 122,105 | 122,105 |
| **Fund balances**, beginning of year | 346,948 | 346,948 | 346,948 | - |
| **Fund balances**, end of year | $ 346,948 | $ 346,948 | $ 469,053 | $ 122,105 |

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

**CITY OF HOLLY HILL, FLORIDA**
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**
**BUDGET AND ACTUAL - LAW ENFORCEMENT TRUST FUND**
**FOR THE YEAR ENDED SEPTEMBER 30, 2024**

| | Budgeted Amounts | | | |
|---|---|---|---|---|
| | Original | Final | Actual | Variance with Final Budget |
| **Revenues** | | | | |
| Fines and forfeitures | $ - | $ - | $ 51,495 | $ 51,495 |
| Investment income | - | - | 1,693 | 1,693 |
| Total revenues | - | - | 53,188 | 53,188 |
| **Excess (deficiency) of revenues over expenditures** | - | - | 53,188 | 53,188 |
| **Net change in fund balances** | - | - | 53,188 | 53,188 |
| **Fund balances**, beginning of year | 39,132 | 39,132 | 39,132 | - |
| **Fund balances**, end of year | $ 39,132 | $ 39,132 | $ 92,320 | $ 53,188 |

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

**CITY OF HOLLY HILL, FLORIDA**
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**
**BUDGET AND ACTUAL - CAPITAL PROJECTS FUND**
**FOR THE YEAR ENDED SEPTEMBER 30, 2024**

| | Budgeted Amounts | | | |
|---|---|---|---|---|
| | Original | Final | Actual | Variance with Final Budget |
| **Revenues** | | | | |
| Grants | $ 94,857 | $ 1,344,857 | $ 1,250,000 | $ (94,857) |
| Investment income | 5,143 | 5,143 | 174,937 | 169,794 |
| Total revenues | 100,000 | 1,350,000 | 1,424,937 | 74,937 |
| **Expenditures** | | | | |
| Current: | | | | |
| Capital outlay | 415,000 | 5,679,338 | 3,119,483 | 2,559,855 |
| Total expenditures | 415,000 | 5,679,338 | 3,119,483 | 2,559,855 |
| **Excess (deficiency) of revenues over expenditures** | (315,000) | (4,329,338) | (1,694,546) | 2,634,792 |
| **Other financing sources (uses)** | | | | |
| Transfers in | 88,000 | 88,000 | 88,000 | - |
| Total other financing sources (uses) | 88,000 | 88,000 | 88,000 | - |
| **Net change in fund balances** | (227,000) | (4,241,338) | (1,606,546) | 2,634,792 |
| **Fund balances**, beginning of year | 4,759,425 | 4,759,425 | 4,759,425 | - |
| **Fund balances**, end of year | $ 4,532,425 | $ 518,087 | $ 3,152,879 | $ 2,634,792 |

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

# Statistical Section

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

**Contents**

**Financial Trends**

These tables contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.

**Revenue Capacity**

These tables contain information to help the reader assess the City's most significant revenue sources, property taxes, and water/sewer utility charges.

**Debt Capacity**

These tables 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**

These tables 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**

These tables 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 tables is derived from the comprehensive annual financial reports for the relevant year.

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

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

Table

| | Fiscal Year | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 |
| Governmental Activities: | | | | | | | | | | |
| Net investment in capital assets | $23,110,260 | $20,285,084 | $18,987,233 | $12,698,272 | $11,247,689 | $ 8,932,690 | $15,573,476 | $13,755,952 | $16,030,653 | $15,794,25 |
| Restricted | 8,667,521 | 6,744,390 | 6,559,586 | 6,638,390 | 5,493,954 | 6,106,554 | 6,507,029 | 6,583,871 | 4,442,234 | 3,953,51 |
| Unrestricted (deficit) | 7,770,656 | 7,190,502 | 7,097,005 | 4,156,559 | 1,660,966 | 545,916 | (1,398,695) | (997,664) | (1,397,870) | (1,820,82 |
| Total governmental activities net position | 39,548,437 | 34,219,976 | 32,643,824 | 23,493,221 | 18,402,609 | 15,585,160 | 20,681,810 | 19,342,159 | 19,075,017 | 17,926,94 |
| Business-type Activities: | | | | | | | | | | |
| Net investment in capital assets | 22,738,334 | 19,698,729 | 17,811,459 | 16,731,566 | 14,513,974 | 13,335,423 | 11,767,034 | 10,500,202 | 9,338,226 | 8,306,57 |
| Restricted | 784,512 | 696,021 | 1,570,554 | 1,536,516 | 1,569,336 | 2,019,176 | 2,742,943 | 3,040,594 | 3,618,071 | 3,552,81 |
| Unrestricted | 15,762,495 | 14,913,097 | 13,717,037 | 14,377,130 | 13,353,438 | 12,335,307 | 11,541,283 | 11,083,496 | 10,027,035 | 9,575,37 |
| Total business-type activities net position | 39,285,341 | 35,307,847 | 33,099,050 | 32,645,212 | 29,436,748 | 27,689,906 | 26,051,260 | 24,624,292 | 22,983,332 | 21,434,75 |
| Primary Government: | | | | | | | | | | |
| Net investment in capital assets | 45,848,594 | 39,983,813 | 36,798,692 | 29,429,838 | 25,761,663 | 22,268,113 | 27,340,510 | 24,256,154 | 25,368,879 | 24,100,82 |
| Restricted | 9,452,033 | 7,440,411 | 8,130,140 | 8,174,906 | 7,063,290 | 8,125,730 | 9,249,972 | 9,624,465 | 8,060,305 | 7,506,32 |
| Unrestricted | 23,533,151 | 22,103,599 | 20,814,042 | 18,533,689 | 15,014,404 | 12,881,223 | 10,142,588 | 10,085,832 | 8,629,165 | 7,754,54 |
| Total primary government net position | $78,833,778 | $69,527,823 | $65,742,874 | $56,138,433 | $47,839,357 | $43,275,066 | $46,733,070 | $43,966,451 | $42,058,349 | $39,361,69 |

During the year ended September 30, 2015, GASB Statement No. 68 was implemented resulting ir
adjustments to beginning net position. Periods previous to that year have not been adjusted for thes
changes.

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

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

**Table 2**

| | Fiscal Year | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 |
| Expenses: | | | | | | | | | | |
| Governmental Activities: | | | | | | | | | | |
| General government | $ 1,194,046 | $ 1,264,266 | $ 1,239,588 | $ 989,006 | $ 777,799 | $ 2,736,783 | $ 2,728,813 | $ 2,262,357 | $ 2,303,343 | $ 2,294,042 |
| Public safety | 5,609,006 | 5,211,735 | 3,750,653 | 3,405,581 | 4,247,351 | 4,748,821 | 4,667,120 | 7,074,310 | 4,223,371 | 4,543,641 |
| Physical environment | - | - | - | - | - | 29,941 | 23,508 | 62,816 | 22,876 | 12,801 |
| Transportation | 756,442 | 1,419,968 | 970,353 | 656,803 | 1,333,051 | 1,086,869 | 579,611 | 558,106 | 945,451 | 685,998 |
| Economic environment | 1,846,871 | 2,975,318 | 1,481,791 | 1,382,853 | 1,435,056 | 2,175,644 | 451,029 | 481,087 | 500,992 | 550,314 |
| Culture/recreation | 1,907,677 | 1,790,059 | 1,491,171 | 1,554,779 | 1,184,169 | 1,247,997 | 1,023,115 | 1,028,004 | 967,372 | 945,614 |
| Interest on long-term debt | 49,502 | 68,090 | 87,926 | 101,893 | 124,374 | 137,657 | 145,263 | 156,078 | 170,864 | 185,409 |
| Total governmental activities expenses | 11,363,544 | 12,729,436 | 9,021,482 | 8,090,915 | 9,101,800 | 12,163,712 | 9,618,459 | 11,622,758 | 9,134,269 | 9,217,819 |
| Business-Type Activities: | | | | | | | | | | |
| Water and sewer | 7,258,662 | 7,291,873 | 6,156,052 | 5,866,765 | 6,543,988 | 6,322,089 | 5,148,419 | 5,095,534 | 4,749,834 | 4,547,616 |
| Stormwater Management | 1,049,943 | 1,007,759 | 934,405 | 891,457 | 883,454 | 1,002,275 | 740,597 | 760,023 | 803,918 | 786,211 |
| Solid Waste | 2,890,381 | 4,199,047 | 2,451,470 | 2,276,753 | 2,327,246 | 2,475,068 | 1,856,159 | 1,760,984 | 1,773,349 | 1,715,096 |
| Total business-type activities expenses | 11,198,986 | 12,498,679 | 9,541,927 | 9,034,975 | 9,754,688 | 9,799,432 | 7,745,175 | 7,616,541 | 7,327,101 | 7,048,923 |
| Total primary government expenses | 22,562,530 | 25,228,115 | 18,563,409 | 17,125,890 | 18,856,488 | 21,963,144 | 17,363,634 | 19,239,299 | 16,461,370 | 16,266,742 |
| Program Revenues: | | | | | | | | | | |
| Governmental Activities: | | | | | | | | | | |
| Charges for Services: | | | | | | | | | | |
| General government | 108,902 | 12,428 | 15,224 | 7,107 | 15,668 | 2,233,189 | - | - | - | 84,855 |
| Public safety | 279,350 | 211,887 | 238,281 | 123,037 | 88,093 | 128,104 | 361,445 | 220,607 | 198,576 | 250,244 |
| Physical environment | - | - | - | - | - | - | - | - | - | - |
| Transportation | 186,377 | 109,495 | 104,506 | 104,179 | 104,142 | 110,721 | 112,583 | 96,591 | 104,955 | 100,410 |
| Economic environment | 685,962 | 424,385 | 345,454 | 299,402 | 255,541 | - | - | - | - | - |
| Culture/recreation | 43,463 | 48,474 | 24,450 | 17,963 | 10,180 | 40,131 | 18,180 | 17,619 | 22,813 | 18,296 |
| Operating grants and contributions | 954,847 | 2,162,225 | 377,741 | 1,036,755 | 922,920 | 4,476,544 | 1,567,327 | 4,011,193 | 1,483,592 | 1,503,092 |
| Capital grants and contributions | 1,351,366 | 290,378 | 4,088,095 | 1,155,149 | 728,448 | 137,050 | 136,236 | 230,421 | 195,997 | 456,138 |
| Total governmental activities program revenues | 3,610,267 | 3,259,272 | 5,193,751 | 2,743,592 | 2,124,992 | 7,125,739 | 2,195,771 | 4,576,431 | 2,005,933 | 2,413,035 |
| Business-Type Activities: | | | | | | | | | | |
| Charges for Services: | | | | | | | | | | |
| Water/Sewer | 8,509,849 | 8,458,603 | 8,158,078 | 8,114,542 | 7,565,604 | 7,282,905 | 6,896,965 | 6,462,660 | 6,188,254 | 5,933,831 |
| Stormwater Management | 1,149,901 | 1,135,688 | 1,173,438 | 1,153,511 | 1,085,454 | 1,172,041 | 937,927 | 947,208 | 946,661 | 801,878 |
| Solid Waste | 2,796,795 | 2,781,108 | 2,598,282 | 2,566,120 | 2,570,030 | 2,616,307 | 2,565,227 | 2,587,645 | 2,477,576 | 2,314,039 |
| Capital grants and contributions | 1,749,073 | 328,677 | 166,283 | 662,696 | 486,528 | 119,880 | - | 3,330 | 29,484 | 6,660 |
| Total business-type activities program revenues | 14,205,618 | 12,704,076 | 12,096,081 | 12,496,869 | 11,707,616 | 11,191,133 | 10,400,119 | 10,000,843 | 9,641,975 | 9,056,408 |
| Total primary government program revenues | 17,815,885 | 15,963,348 | 17,289,832 | 15,240,461 | 13,832,608 | 18,316,872 | 12,595,890 | 14,577,274 | 11,647,908 | 11,469,443 |

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

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

**Table 2**

| | Fiscal Year | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 |
| Net (Expense)/Revenue: | | | | | | | | | | |
| Governmental activities | $ (7,753,277) | $ (9,470,164) | $ (3,827,731) | $ (5,347,323) | $ (6,976,808) | $ (5,037,973) | $ (7,422,688) | $ (7,046,327) | $ (7,128,336) | $ (6,804,784) |
| Business-type activities | 3,006,632 | 205,397 | 2,554,154 | 3,461,894 | 1,952,928 | 1,391,701 | 2,654,944 | 2,384,302 | 2,314,874 | 2,007,485 |
| Total primary government net expense | (4,746,645) | (9,264,767) | (1,273,577) | (1,885,429) | (5,023,880) | (3,646,272) | (4,767,744) | (4,662,025) | (4,813,462) | (4,797,299) |
| General Revenues and Other Changes in Net Position: | | | | | | | | | | |
| Governmental Activities: | | | | | | | | | | |
| Taxes: | | | | | | | | | | |
| Property taxes | 6,962,679 | 6,455,121 | 5,933,202 | 5,655,050 | 5,264,471 | 5,134,887 | 5,009,789 | 4,709,638 | 4,584,325 | 4,374,822 |
| Sales taxes | 852,353 | 904,020 | 869,002 | 785,457 | 672,133 | 690,554 | 687,814 | 652,102 | 630,891 | 602,221 |
| Casualty and fire insurance premium taxes | 287,033 | 280,484 | 199,858 | - | - | - | - | - | - | - |
| Franchise fees | 982,394 | 1,021,780 | 938,426 | 822,678 | 776,634 | 819,985 | 824,765 | 804,957 | 804,237 | 844,531 |
| Other taxes (Public service taxes) | 2,112,955 | 2,099,805 | 1,933,098 | 2,057,049 | 1,971,149 | 1,009,375 | 990,253 | 933,987 | 918,263 | 888,784 |
| Intergovernmental revenues | 842,723 | 874,714 | 844,873 | 705,558 | 638,990 | 474,129 | 459,288 | 348,443 | 324,537 | 319,010 |
| Investment earnings | 767,024 | 558,361 | 43,819 | 18,122 | 177,422 | 121,730 | 124,771 | 58,921 | 50,743 | 8,900 |
| Miscellaneous revenue | 74,577 | 48,541 | 14,121 | 45,771 | 40,016 | 160,309 | 64,531 | 82,148 | 147,617 | 168,310 |
| Gain (loss) on capital asset disposal | - | - | - | - | - | - | - | (1,090,468) | - | - |
| Transfers | 200,000 | (1,196,510) | 2,201,935 | 348,250 | 253,442 | - | 1,131,539 | 813,741 | 815,800 | 631,800 |
| Total governmental activities | 13,081,738 | 11,046,316 | 12,978,334 | 10,437,935 | 9,794,257 | 8,410,969 | 9,292,750 | 7,313,469 | 8,276,413 | 7,838,378 |
| Business-Type Activities: | | | | | | | | | | |
| Investment earnings | 1,070,377 | 774,141 | 45,014 | 14,317 | 181,706 | 167,507 | 82,286 | 39,981 | 19,936 | 10,348 |
| Transfers | (200,000) | 1,196,510 | (2,201,935) | (348,250) | (253,442) | - | (1,131,539) | (813,741) | (815,800) | (631,800) |
| Other | 100,485 | 32,749 | 56,605 | 80,503 | (134,350) | 55,508 | 32,700 | 30,418 | 29,569 | - |
| Total business-type activities | 970,862 | 2,003,400 | (2,100,316) | (253,430) | (206,086) | 223,015 | (1,016,553) | (743,342) | (766,295) | (621,452) |
| Total primary government | $ 14,052,600 | $ 13,049,716 | $ 10,878,018 | $ 10,184,505 | $ 9,588,171 | $ 8,633,984 | $ 8,276,197 | $ 6,570,127 | $ 7,510,118 | $ 7,216,926 |
| Changes in Net Position: | | | | | | | | | | |
| Governmental activities | $ 5,328,461 | $ 1,576,152 | $ 9,150,603 | $ 5,090,612 | $ 2,817,449 | $ 3,372,996 | $ 1,870,062 | $ 267,142 | $ 1,148,077 | $ 1,033,594 |
| Business-type activities | 3,977,494 | 2,208,797 | 453,838 | 3,208,464 | 1,746,842 | 1,614,716 | 1,638,391 | 1,640,960 | 1,548,579 | 1,386,033 |
| Total primary government | $ 9,305,955 | $ 3,784,949 | $ 9,604,441 | $ 8,299,076 | $ 4,564,291 | $ 4,987,712 | $ 3,508,453 | $ 1,908,102 | $ 2,696,656 | $ 2,419,627 |

Note: In 2020 prior years property taxes were restated to include property taxes levied by other governments and remitted to the City for the Communicty Redevelopment District.

Note: In 2019, direct allocation and Internal Service charges in the amount of $1,873,941 are included in Governmental Charges for Services in lieu of transfers between funds.
in FY2020 general government expense were shown net of direct services allocations.

During the year ended September 30, 2015, GASB Statement No. 68 was implemented resulting in adjustments to beginning net position. Periods previous to that year have not been adjusted for these changes.

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

**FUND BALANCES - GOVERNMENTAL FUNDS** **Table**
**LAST TEN FISCAL YEARS**
CITY OF HOLLY HILL, FLORIDA
*(Modified accrual basis of accounting)*

| | Fiscal Year | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 |
| General Fund: | | | | | | | | | | |
| Nonspendable | $ 60,555 | $ 109,630 | $ 223,864 | $ 225,872 | $ 121,522 | $ 17,217 | $ 30,737 | $ 75,110 | $ 9,554 | $ 13,296 |
| Restricted | 171,730 | 18,260 | 161,911 | 80,135 | 26,280 | 484,554 | 399,002 | 235,491 | 99,491 | 228,309 |
| Committed | - | - | - | - | - | - | - | - | - | - |
| Assigned | 391,714 | 945,709 | 1,422,551 | 1,316,184 | 925,645 | 2,210,612 | 2,033,089 | 1,011,304 | 1,146,501 | 767,132 |
| Unassigned | 10,028,373 | 5,997,049 | 5,136,815 | 6,789,224 | 5,725,279 | 2,157,015 | 2,175,186 | 1,219,178 | 3,791,172 | 3,676,556 |
| Total general fund | $ 10,652,372 | $ 7,070,648 | $ 6,945,141 | $ 8,411,415 | $ 6,798,726 | $ 4,869,398 | $ 4,638,014 | $ 2,541,083 | $ 5,046,718 | $ 4,685,293 |
| All Other Governmental Funds: | | | | | | | | | | |
| Nonspendable | $ - | $ - | $ - | $ - | $ - | $ - | $ 37 | $ 1,220 | $ - | $ - |
| Restricted | 8,514,908 | 6,752,370 | 6,432,560 | 6,598,213 | 5,515,086 | 5,830,972 | 5,755,688 | 8,515,283 | 8,226,566 | 7,843,852 |
| Committed | 3,152,879 | 4,759,425 | 6,004,302 | 1,746,397 | 2,319,441 | 2,291,412 | 735,699 | 1,078,195 | 131,223 | 131,004 |
| Assigned | - | - | - | - | - | - | 4,046 | 2,557 | 1,664 | 4,597 |
| Unassigned | - | - | - | - | - | - | - | - | - | - |
| Total all other governmental funds | $ 11,667,787 | $ 11,511,795 | $ 12,436,862 | $ 8,344,610 | $ 7,834,527 | $ 8,122,384 | $ 6,495,470 | $ 9,597,255 | $ 8,359,453 | $ 7,979,453 |

Source: Balance Sheet Statement

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

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

**Table 4**

| | Fiscal Year | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 |
| Revenue: | | | | | | | | | | |
| Taxes | $ 8,211,724 | $ 7,832,196 | $ 7,124,615 | $ 6,846,724 | $ 6,479,490 | $ 6,466,760 | $ 6,362,040 | $ 6,057,443 | $ 5,910,665 | $ 5,735,019 |
| Permits and fees | 1,675,867 | 1,433,573 | 1,237,651 | 1,098,763 | 1,005,318 | 1,325,250 | 1,035,373 | 985,112 | 977,793 | 997,830 |
| Intergovernmental | 5,766,579 | 3,521,215 | 5,879,214 | 2,764,266 | 4,812,525 | 4,778,115 | 3,374,400 | 2,329,931 | 2,178,772 | 2,459,898 |
| Charges for services | 2,132,601 | 2,000,158 | 1,677,986 | 1,538,812 | 1,339,139 | 1,369,612 | 151,772 | 144,036 | 152,030 | 130,129 |
| Fines and forfeitures | 246,830 | 192,998 | 222,984 | 105,690 | 78,859 | 60,008 | 210,044 | 59,294 | 37,071 | 115,209 |
| Investment Income | 767,024 | 558,361 | 43,819 | 18,122 | 177,353 | 109,185 | 112,104 | 31,850 | 42,471 | 8,177 |
| Miscellaneous | 211,620 | 98,191 | 459,886 | 114,916 | 306,750 | 197,193 | 105,426 | 1,471,660 | 191,188 | 171,545 |
| Total revenue | 19,012,245 | 15,636,692 | 16,646,155 | 12,487,293 | 14,199,434 | 14,306,123 | 11,351,159 | 11,079,326 | 9,489,990 | 9,617,807 |
| Expenditures: | | | | | | | | | | |
| General government | 2,937,699 | 3,971,863 | 2,686,481 | 2,302,022 | 1,804,129 | 1,928,980 | 2,414,366 | 2,065,509 | 2,138,730 | 2,079,960 |
| Public safety | 4,844,279 | 4,591,932 | 4,396,564 | 4,021,049 | 4,161,400 | 4,461,767 | 4,771,581 | 6,820,451 | 4,200,985 | 4,188,393 |
| Transportation | 537,989 | 1,198,045 | 759,953 | 444,268 | 1,121,842 | 849,025 | 337,299 | 296,719 | 722,949 | 522,141 |
| Culture/recreation | 1,563,480 | 1,412,972 | 1,195,247 | 1,131,945 | 950,366 | 985,466 | 821,443 | 823,203 | 1,046,301 | 1,212,663 |
| Economic environment | 1,390,304 | 1,330,170 | 1,152,512 | 893,603 | 945,788 | 1,028,024 | 258,634 | 255,518 | 309,424 | 563,039 |
| Capital outlay | 3,344,153 | 1,878,025 | 5,173,356 | 1,074,839 | 2,974,574 | 2,321,187 | 4,032,573 | 2,052,201 | 298,994 | 119,004 |
| Debt Service: | | | | | | | | | | |
| Principal retirement | 800,000 | 780,000 | 765,000 | 745,000 | 730,000 | 715,000 | 700,000 | 685,000 | 670,000 | 655,000 |
| Interest and fiscal charges | 56,625 | 76,735 | 92,999 | 109,347 | 126,937 | 144,224 | 151,654 | 162,299 | 176,982 | 191,388 |
| Total expenditures | 15,474,529 | 15,239,742 | 16,222,112 | 10,722,073 | 12,815,036 | 12,433,673 | 13,487,550 | 13,160,900 | 9,564,365 | 9,531,588 |
| Excess of revenue over (under) expenditures | 3,537,716 | 396,950 | 424,043 | 1,765,220 | 1,384,398 | 1,872,450 | (2,136,391) | (2,081,574) | (74,375) | 86,219 |
| Other Financing Sources (Uses): | | | | | | | | | | |
| Transfers in | 297,923 | 532,432 | 6,815,841 | 732,015 | 815,747 | 1,940,400 | 1,139,940 | 2,979,593 | 1,676,473 | 1,479,302 |
| Transfers out | (97,923) | (1,728,942) | (4,613,906) | (374,463) | (578,074) | (1,940,400) | (8,403) | (2,165,852) | (860,673) | (847,502 |
| Total other financing sources (uses) | 200,000 | (1,196,510) | 2,201,935 | 357,552 | 237,673 | - | 1,131,537 | 813,741 | 815,800 | 631,800 |
| Net change in fund balances | $ 3,737,716 | $ (799,560) | $ 2,625,978 | $ 2,122,772 | $ 1,622,071 | $ 1,872,450 | $ (1,004,854) | $ (1,267,833) | $ 741,425 | $ 718,019 |
| Debt service as a percentage of noncapital expenditures | 7.1% | 6.4% | 7.8% | 8.9% | 8.7% | 9.1% | 9.1% | 7.7% | 9.6% | 10.1% |

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

**ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY** **Table 5**
**LAST TEN FISCAL YEARS**
CITY OF HOLLY HILL, FLORIDA

| Fiscal Year Ended 09/30 | Tax Year Ended 12/31 | Residential Property | Commercial Property | Industrial Property | Agricultural Property | Institutional Property | Government Property | Vacant Land and Other | Tangible/ Centrally Assessed Property | Total Just Value | Less: Tax-Exempt Property | Total Taxable Assessed Value[1] | Total Direct Tax Rate[1] |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2015 | 2014 | $ 331,118,948 | $ 117,233,692 | $ 50,323,505 | $ 32,877 | $ 32,590,419 | $ 26,230,631 | $ 16,079,953 | $ 57,248,114 | $ 630,858,139 | $ 143,984,727 | $ 486,873,412 | 7.13040 |
| 2016 | 2015 | $ 348,087,286 | $ 121,955,224 | $ 52,170,203 | $ 35,680 | $ 34,610,358 | $ 27,050,216 | $ 17,106,186 | $ 58,516,953 | $ 659,532,106 | $ 147,253,118 | $ 512,278,988 | 6.89490 |
| 2017 | 2016 | $ 368,014,057 | $ 130,150,602 | $ 53,764,117 | $ 38,763 | $ 35,861,332 | $ 26,995,665 | $ 17,761,873 | $ 58,447,308 | $ 691,033,717 | $ 151,762,995 | $ 539,270,722 | 6.89490 |
| 2018 | 2017 | $ 389,743,387 | $ 140,927,336 | $ 58,035,864 | $ 42,154 | $ 37,026,265 | $ 28,552,470 | $ 18,165,623 | $ 61,895,661 | $ 734,388,760 | $ 159,368,449 | $ 575,020,311 | 6.50000 |
| 2019 | 2018 | $ 425,887,150 | $ 151,461,812 | $ 61,794,977 | n/a | $ 37,968,696 | $ 29,205,776 | $ 14,669,785 | $ 71,135,387 | $ 792,123,583 | $ 167,108,032 | $ 625,015,551 | 6.25000 |
| 2020 | 2019 | $ 458,173,551 | $ 156,543,085 | $ 63,904,382 | n/a | $ 39,055,965 | $ 30,154,164 | $ 14,384,129 | $ 71,499,231 | $ 833,714,507 | $ 174,181,935 | $ 659,532,572 | 6.25000 |
| 2021 | 2020 | $ 490,680,198 | $ 170,134,208 | $ 68,004,916 | n/a | $ 41,303,526 | $ 31,263,853 | $ 12,929,044 | $ 73,181,326 | $ 887,497,071 | $ 181,527,765 | $ 705,969,306 | 6.25000 |
| 2022 | 2021 | $ 521,918,904 | $ 176,198,072 | $ 66,967,660 | n/a | $ 39,074,198 | $ 34,590,718 | $ 12,378,634 | $ 75,104,291 | $ 926,232,477 | $ 189,170,937 | $ 737,061,540 | 6.25000 |
| 2023 | 2022 | $ 581,874,360 | $ 193,432,183 | $ 76,388,076 | n/a | $ 41,928,862 | $ 36,171,921 | $ 13,198,888 | $ 81,083,188 | $ 1,024,077,478 | $ 203,563,152 | $ 820,514,326 | 6.25000 |
| 2024 | 2023 | $ 644,828,220 | $ 214,802,374 | $ 86,212,004 | n/a | $ 38,753,942 | $ 42,334,925 | $ 15,712,658 | $ 91,664,299 | $ 1,134,308,422 | $ 212,862,164 | $ 921,446,258 | 5.90000 |

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

Note: Property is assessed at actual value. Tax rates are per $1,000 of assessed value

Note: [1]Property in the City of Holly Hill is reassessed each year by the Volusia County Property Appraiser.
[1]All property valuations for the specified fiscal year ends are obtained from the previous year's tax roll.

Note: [2]The Vacant Land and Other column for fiscal year 2019-2023 were restated to include the miscellaneous assessed value.

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

**DIRECT AND OVERLAPPING PROPERTY TAX RATES** **Table**
**LAST TEN FISCAL YEARS**
CITY OF HOLLY HILL, FLORIDA

| Fiscal Year[1] | Tax Year | Holly Hill Millage Rate | Volusia County-Operating [2] | Volusia County-Voter Approved | Volusia County-School District [2] | St. Johns Water Management District | Florida Inland Navigation District | Hospital District | East Volusia Mosquito Control District | Ponce DeLeon Inlet and Port Authority | Total-All Taxing Districts |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 2015 | 2014 | 7.13040 | 6.87090 | 0.40000 | 7.33600 | 0.31640 | 0.03450 | 1.00000 | 0.18800 | 0.09290 | 23.36910 |
| 2016 | 2015 | 7.13040 | 6.87090 | 0.40000 | 7.19700 | 0.30230 | 0.03200 | 0.95500 | 0.18800 | 0.09290 | 23.16850 |
| 2017 | 2016 | 6.89490 | 6.65200 | 0.40000 | 6.84800 | 0.28850 | 0.03200 | 0.75610 | 0.18800 | 0.09290 | 22.15240 |
| 2018 | 2017 | 6.89490 | 6.62500 | 0.40000 | 6.52000 | 0.27240 | 0.03200 | 0.37810 | 0.18800 | 0.09290 | 21.40330 |
| 2019 | 2018 | 6.50000 | 6.24640 | 0.40000 | 6.28100 | 0.25620 | 0.03200 | 0.35460 | 0.18800 | 0.09290 | 20.35110 |
| 2020 | 2019 | 6.25000 | 6.14200 | 0.40000 | 6.08100 | 0.24140 | 0.03200 | 0.35460 | 0.18800 | 0.09290 | 19.78190 |
| 2021 | 2020 | 6.25000 | 5.96740 | 0.18350 | 5.90700 | 0.22870 | 0.03200 | 0.98790 | 0.17810 | 0.08800 | 19.82260 |
| 2022 | 2021 | 6.25000 | 5.89860 | 0.40000 | 5.80200 | 0.21890 | 0.03200 | 0.95290 | 0.17810 | 0.08450 | 19.81700 |
| 2023 | 2022 | 6.25000 | 5.31340 | 0.40000 | 5.48200 | 0.19740 | 0.03200 | 0.86060 | 0.17810 | 0.07600 | 18.78950 |
| 2024 | 2023 | 5.90000 | 5.27080 | 0.40000 | 5.40900 | 0.17930 | 0.02880 | 0.78780 | 0.17810 | 0.06920 | 18.22300 |

Source: Property Appraiser, Volusia County, Florida
Final Millage Rates Report

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

[1]All property valuations for the specified fiscal year ends are obtained from the previous year's tax roll.

[2]Includes voted debt service millage rates, as applicable.

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

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

**Table 7**

| Taxpayer | September 30, 2024 Assessed Taxable Value ($ in Thousands) | Rank | Percent to Total Assessed Taxable Value | September 30, 2015 Assessed Taxable Value ($ in Thousands) | Rank | Percent to Total Assessed Taxable Value |
|---|---|---|---|---|---|---|
| Florida Power & Light Company | $ 24,258 | 1 | 2.63% | $ 9,977 | 3 | 2.05% |
| Sun Holly Forest, LLC | $ 14,960 | 2 | 1.62% | $ 7,782 | 4 | 1.60% |
| Daytona Land Holdings LLC | $ 13,102 | 3 | - | $ - | - | - |
| Waterfront 301 LLC | $ 12,547 | 4 | 1.36% | $ - | - | - |
| Highlander Corp | $ 12,232 | 5 | 1.33% | $ 5,763 | 6 | 1.18% |
| United Rentals N America Inc | $ 11,018 | 6 | 1.20% | $ 5,234 | 9 | 1.08% |
| HH Holdings De LLC | $ 8,549 | 7 | 0.93% | $ - | - | - |
| SNH SE Holly Hill LLC | $ 5,939 | 8 | 0.64% | $ 5,461 | 8 | 1.12% |
| Holly Hill QOZ Self-Storage LLC | $ 5,826 | 9 | 0.63% | $ - | - | - |
| NNN Holly Hill FL Owner LP | $ 5,512 | 10 | 0.60% | $ - | - | - |
| Holly Hill Associates, Inc | $ - | - | - | $ 44,446 | 1 | 9.13% |
| Holly Hill RHF Housing, Inc | $ - | - | - | $ 11,524 | 2 | 2.37% |
| J 8 Land Partners LLLP | $ - | - | - | $ 6,347 | 5 | 1.30% |
| Charleston Place Ltd. Ptr | $ - | - | - | $ 5,469 | 7 | 1.12% |
| Florida Health Care | $ - | - | - | $ 4,047 | 10 | 0.83% |
| Totals | $ 113,941 | | 10.94% | $ 106,050 | | 21.78% |

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



Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

**PROPERTY TAX LEVIES AND COLLECTIONS** **Table 8**
**LAST TEN FISCAL YEARS**
CITY OF HOLLY HILL, FLORIDA
*($ in thousands)*

| Fiscal Year Ended September | Tax levy year | Taxes Levied For Year | Collected within the Fiscal Year of the Levy | | Collections in Subsequent Years | Total Collections to Date | |
|---|---|---|---|---|---|---|---|
| | | | Amount | Percent of Levy | | Amount | Percent of Levy |
| 2015 | 2014 | $ 3,473,127 | $ 3,413,302 | 98.28% | $ 7,198 | $ 3,420,500 | 98.48% |
| 2016 | 2015 | $ 3,657,068 | $ 3,537,828 | 96.74% | $ 5,767 | $ 3,543,595 | 96.90% |
| 2017 | 2016 | $ 3,718,849 | $ 3,601,297 | 96.84% | $ 9,930 | $ 3,611,227 | 97.11% |
| 2018 | 2017 | $ 3,964,708 | $ 3,853,830 | 97.20% | $ 11,652 | $ 3,865,482 | 97.50% |
| 2019 | 2018 | $ 4,062,601 | $ 3,917,093 | 96.42% | $ 38,925 | $ 3,956,018 | 97.38% |
| 2020 | 2019 | $ 4,122,079 | $ 3,815,378 | 92.56% | $ 187,265 | $ 4,002,643 | 97.10% |
| 2021 | 2020 | $ 4,412,308 | $ 4,124,026 | 93.47% | $ 189,033 | $ 4,313,059 | 97.75% |
| 2022 | 2021 | $ 4,606,635 | $ 4,324,016 | 93.86% | $ 172,354 | $ 4,496,370 | 97.61% |
| 2023 | 2022 | $ 5,128,215 | $ 4,763,970 | 92.90% | $ 239,711 | $ 5,003,681 | 97.57% |
| 2024 | 2023 | $ 5,436,533 | $ 5,048,059 | 92.85% | $ 269,058 | $ 5,317,117 | 97.80% |

Source: Finance Department, City of Holly Hill, Florida
Source: Property Appraiser, Volusia County, Florida
Final Post VAB Values Grouped by Property Classification Report

Note: Tax collections are stated net of early payment discounts ranging from 1% to 4% based on the date of taxpayer payments. Actual tax collections received in each fiscal year are from the prior year's tax levy (i.e. 2015 collections are from the 2014 tax levy) and reported in the year used for revenue recognition.

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

**WATER PRODUCED AND CONSUMED/WASTEWATER TREATED** **Table 9**
**LAST TEN FISCAL YEARS**

| Fiscal Year Ended September | Gallons of Water Production | Gallons of Wastewater Treated |
|---|---|---|
| 2015 | 334,563,000 | 641,625,000 |
| 2016 | 351,220,000 | 548,690,000 |
| 2017 | 376,182,000 | 616,850,000 |
| 2018 | 401,159,000 | 782,528,000 |
| 2019 | 409,815,000 | 598,231,000 |
| 2020 | 388,257,000 | 690,003,000 |
| 2021 | 404,220,000 | 702,020,000 |
| 2022 | 401,997,000 | 624,150,000 |
| 2023 | 412,071,000 | 730,000,000 |
| 2024 | 422,209,000 | 733,000,000 |

Source: Public Works Departments, City of Holly Hill, Florida

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

**WATER AND SEWER UTILITY RATES** **Table 10**
**LAST TEN FISCAL YEARS**
CITY OF HOLLY HILL, FLORIDA

| Fiscal Year Ended September 30 | Monthly Water Service Fees | | | Monthly Sewer Service Fees | | |
|---|---|---|---|---|---|---|
| | 0 to 2,999 Gallons | 3000 to 14,999 Gallons | Over 15,000 Gallons | 0 to 2,999 Gallons | Over 3,000 Gallons | Over 15,000 Gallons |
| 2015 | $ 13.60 | $ 6.42 | $ 7.70 | $ 15.64 | $ 7.38 | N/A |
| 2016 | $ 14.01 | $ 6.62 | $ 7.94 | $ 16.11 | $ 7.61 | N/A |
| 2017 | $ 14.43 | $ 6.82 | $ 8.18 | $ 16.59 | $ 7.84 | N/A |
| 2018 | $ 14.86 | $ 7.02 | $ 8.43 | $ 17.09 | $ 8.08 | N/A |
| 2019 | $ 15.31 | $ 7.23 | $ 8.68 | $ 17.60 | $ 8.32 | N/A |
| 2020 | See next page | | | | | |
| 2021 | See next page | | | | | |
| 2022 | See next page | | | | | |
| 2023 | See next page | | | | | |
| 2024 | See next page | | | | | |

Source: Utility Billing Department, City of Holly Hill, Florida



Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

**WATER AND SEWER UTILITY RATES**
**LAST TEN FISCAL YEARS**
CITY OF HOLLY HILL, FLORIDA

**Table 10**

| Fiscal Year Ended September 30 | Fee Type | Monthly Water Service Fees 0 to 2,000 Gallons | 2001 to 5,000 Gallons | 5001 to 10,000 Gallons | 10001 to 15,000 Gallons | Over 15,000 Gallons | Monthly Sewer Service Fees 0 to 2,000 Gallons | Over 2,000 Gallons |
|---|---|---|---|---|---|---|---|---|
| 2020 | Inside Residential | $ 3.98 | $ 7.95 | $ 9.15 | $ 9.94 | $ 10.74 | $ 3.09 | $ 9.35 |
| | Inside Multi Unit Residential | $ 3.98 | $ 7.95 | $ 9.15 | $ 9.94 | $ 10.74 | $ 3.09 | $ 9.35 |
| | Inside Non-Residential | $ 7.95 | $ 7.95 | $ 9.15 | $ 9.15 | $ 9.15 | $ 9.35 | $ 9.35 |
| | Inside Multi Unit Non-Residential | $ 3.98 | $ 7.95 | $ 9.15 | $ 9.94 | $ 10.74 | $ 3.09 | $ 9.35 |
| | Outside Residential | $ 4.98 | $ 9.94 | $ 11.44 | $ 12.43 | $ 13.43 | $ 3.86 | $ 11.69 |
| | Outside Multi Unit Residential | $ 4.98 | $ 9.94 | $ 11.44 | $ 12.43 | $ 13.43 | $ 3.86 | $ 11.69 |
| | Outside Non-Residential | $ 9.94 | $ 9.94 | $ 11.44 | $ 11.44 | $ 11.44 | $ 11.69 | $ 11.69 |
| | Outside Multi Unit Non-Residential | $ 4.98 | $ 9.94 | $ 11.44 | $ 12.43 | $ 13.43 | $ 3.86 | $ 11.69 |
| 2021 | Inside Residential | $ 4.20 | $ 8.39 | $ 9.65 | $ 10.49 | $ 11.33 | $ 3.26 | $ 9.86 |
| | Inside Multi Unit Residential | $ 4.20 | $ 8.39 | $ 9.65 | $ 10.49 | $ 11.33 | $ 3.26 | $ 9.86 |
| | Inside Non-Residential | $ 8.39 | $ 8.39 | $ 9.65 | $ 9.65 | $ 9.65 | $ 9.86 | $ 9.86 |
| | Inside Multi Unit Non-Residential | $ 4.20 | $ 8.39 | $ 9.65 | $ 10.49 | $ 11.33 | $ 3.26 | $ 9.86 |
| | Outside Residential | $ 5.25 | $ 10.48 | $ 12.07 | $ 13.11 | $ 14.16 | $ 4.07 | $ 12.33 |
| | Outside Multi Unit Residential | $ 5.25 | $ 10.48 | $ 12.07 | $ 13.11 | $ 14.16 | $ 4.07 | $ 12.33 |
| | Outside Non-Residential | $ 10.48 | $ 10.48 | $ 12.07 | $ 12.07 | $ 12.07 | $ 12.33 | $ 12.33 |
| | Outside Multi Unit Non-Residential | $ 5.25 | $ 10.48 | $ 12.07 | $ 13.11 | $ 14.16 | $ 4.07 | $ 12.33 |
| 2022 | Inside Residential | $ 4.43 | $ 8.85 | $ 10.18 | $ 11.06 | $ 11.95 | $ 3.44 | $ 10.41 |
| | Inside Multi Unit Residential | $ 4.43 | $ 8.85 | $ 10.18 | $ 11.06 | $ 11.95 | $ 3.44 | $ 10.41 |
| | Inside Non-Residential | $ 8.85 | $ 8.85 | $ 10.18 | $ 10.18 | $ 10.18 | $ 10.41 | $ 10.41 |
| | Inside Multi Unit Non-Residential | $ 4.43 | $ 8.85 | $ 10.18 | $ 11.06 | $ 11.95 | $ 3.44 | $ 10.41 |
| | Outside Residential | $ 5.54 | $ 11.06 | $ 12.73 | $ 13.83 | $ 14.94 | $ 4.30 | $ 13.01 |
| | Outside Multi Unit Residential | $ 5.54 | $ 11.06 | $ 12.73 | $ 13.83 | $ 14.94 | $ 4.30 | $ 13.01 |
| | Outside Non-Residential | $ 11.06 | $ 11.06 | $ 12.73 | $ 12.73 | $ 12.73 | $ 13.01 | $ 13.01 |
| | Outside Multi Unit Non-Residential | $ 5.54 | $ 11.06 | $ 12.73 | $ 13.83 | $ 14.94 | $ 4.30 | $ 13.01 |
| 2023 | Inside Residential | $ 4.67 | $ 9.34 | $ 10.74 | $ 11.67 | $ 12.61 | $ 3.63 | $ 10.98 |
| | Inside Multi Unit Residential | $ 4.67 | $ 9.34 | $ 10.74 | $ 11.67 | $ 12.61 | $ 3.63 | $ 10.98 |
| | Inside Non-Residential | $ 9.34 | $ 9.34 | $ 10.74 | $ 10.74 | $ 10.74 | $ 10.98 | $ 10.98 |
| | Inside Multi Unit Non-Residential | $ 4.67 | $ 9.34 | $ 10.74 | $ 11.67 | $ 12.61 | $ 3.63 | $ 10.98 |
| | Outside Residential | $ 5.84 | $ 11.67 | $ 13.43 | $ 14.59 | $ 15.76 | $ 4.54 | $ 13.72 |
| | Outside Multi Unit Residential | $ 5.84 | $ 11.67 | $ 13.43 | $ 14.59 | $ 15.76 | $ 4.54 | $ 13.72 |
| | Outside Non-Residential | $ 11.67 | $ 11.67 | $ 13.43 | $ 13.43 | $ 13.43 | $ 13.72 | $ 13.72 |
| | Outside Multi Unit Non-Residential | $ 5.84 | $ 11.67 | $ 13.43 | $ 14.59 | $ 15.76 | $ 4.54 | $ 13.72 |
| 2024 | Inside Residential | $ 4.93 | $ 9.85 | $ 11.34 | $ 12.31 | $ 13.30 | $ 3.83 | $ 11.58 |
| | Inside Multi Unit Residential | $ 4.93 | $ 9.85 | $ 11.34 | $ 12.31 | $ 13.30 | $ 3.83 | $ 11.58 |
| | Inside Non-Residential | $ 9.85 | $ 9.85 | $ 11.34 | $ 11.34 | $ 11.34 | $ 11.58 | $ 11.58 |
| | Inside Multi Unit Non-Residential | $ 4.93 | $ 9.85 | $ 11.34 | $ 12.31 | $ 13.30 | $ 3.83 | $ 11.58 |
| | Outside Residential | $ 6.16 | $ 12.31 | $ 14.17 | $ 15.39 | $ 16.63 | $ 4.78 | $ 14.48 |
| | Outside Multi Unit Residential | $ 6.16 | $ 12.31 | $ 14.17 | $ 15.39 | $ 16.63 | $ 4.78 | $ 14.48 |
| | Outside Non-Residential | $ 12.31 | $ 12.31 | $ 14.17 | $ 14.17 | $ 14.17 | $ 14.48 | $ 14.48 |
| | Outside Multi Unit Non-Residential | $ 6.16 | $ 12.31 | $ 14.17 | $ 15.39 | $ 16.63 | $ 4.78 | $ 14.48 |

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

**TEN LARGEST WATER AND SEWER CUSTOMERS**
**CURRENT AND NINE YEARS AGO**
CITY OF HOLLY HILL, FLORIDA

**Table 11**

| Customer Account Name | September 30, 2024 Annual Water/ Sewer Sales | Rank | Percent to Total Combined Water/Sewer Sales | September 30, 2015 Annual Water/ Sewer Sales | Rank | Percent to Total Combined Water/Sewer Sales |
|---|---|---|---|---|---|---|
| MGH Condo Assoc Inc | $ 728,681 | 1 | 9.74% | $ 281,308 | 1 | 5.51% |
| Holly Point Apartments (Royal American) | 228,267 | 2 | 3.05% | 74,941 | 3 | 1.47% |
| FDVV LLC | 204,018 | 3 | 2.73% | - | - | - |
| Maple Leaf Own Condo | 88,496 | 4 | 1.18% | 52,001 | 4 | 1.02% |
| Sun Communities Operating LMT #A | 78,474 | 5 | 1.05% | - | - | - |
| SREIT Charleston Place LLC (1965 Charleston Way) | 65,327 | 6 | 0.87% | - | - | - |
| Daytona Land Holdings LLC | 63,265 | 7 | 0.85% | - | - | - |
| Total Renal Care Inc | 57,088 | 8 | 0.76% | - | - | - |
| Daytona Land Holdings LLC BLDG #2 | 46,566 | 9 | 0.62% | - | - | - |
| SRET Charleston Place LLC (1957 Charleston Way) | 39,884 | 10 | 0.53% | - | - | - |
| Angelica Health Svc | - | - | - | 106,855 | 2 | 2.09% |
| Bishops Glenn | - | - | - | 51,363 | 5 | 1.01% |
| Blue Tide Apartments #B | - | - | - | 38,906 | 6 | 0.76% |
| Blue Tide Apartments #A | - | - | - | 38,841 | 7 | 0.76% |
| Florida Health Care | - | - | - | 29,645 | 8 | 0.58% |
| 460 Ridgewood LLC | - | - | - | 28,225 | 9 | 0.55% |
| Riviera Assisted Living | - | - | - | 16,155 | 10 | 0.32% |
| Total | $ 1,600,066 | | | $ 718,240 | | |
| Total Water and Sewer Sales | $ 7,479,202 | | | $ 5,105,529 | | |



Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

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

**Table 1**

| Fiscal Year Ended September 30 | Governmental Activities | | | | | Business-type | | | | Total Primary Government | Percent of Personal Income[1] | Per Capita[2] |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Redevelopment Notes | State Revolving Fund Loans[1] | Other Notes/ Capital Leases | SBITA | Total | Water and Sewer Bonds | State Revolving Fund Loans[1] | SBITA | Total | | | |
| 2015 | $ 8,240,000 | $ - | $ - | $ - | $ 8,240,000 | $ 13,275,000 | $ 7,689,713 | $ - | $ 20,964,713 | $ 29,204,713 | 6.51% | $ 2,48 |
| 2016 | $ 7,570,000 | $ - | $ - | $ - | $ 7,570,000 | $ 12,060,000 | $ 6,980,042 | $ - | $ 19,040,042 | $ 26,610,042 | 5.63% | $ 2,25 |
| 2017 | $ 6,885,000 | $ - | $ - | $ - | $ 6,885,000 | $ 10,820,000 | $ 6,253,203 | $ - | $ 17,073,203 | $ 23,958,203 | 4.84% | $ 2,00 |
| 2018 | $ 6,185,000 | $ - | $ - | $ - | $ 6,185,000 | $ 9,550,000 | $ 5,508,772 | $ - | $ 15,058,772 | $ 21,243,772 | 4.10% | $ 1,73 |
| 2019 | $ 5,470,000 | $ - | $ - | $ - | $ 5,470,000 | $ 8,593,381 | $ 4,746,300 | $ - | $ 13,339,681 | $ 18,809,681 | 3.84% | $ 1,54 |
| 2020 | $ 4,740,000 | $ - | $ - | $ - | $ 4,740,000 | $ 7,213,143 | $ 3,965,338 | $ - | $ 11,178,481 | $ 15,918,481 | 2.92% | $ 1,28 |
| 2021 | $ 3,995,000 | $ - | $ - | $ - | $ 3,995,000 | $ 5,806,202 | $ 3,165,415 | $ - | $ 8,971,617 | $ 12,966,617 | 2.15% | $ 1,00 |
| 2022 | $ 3,230,000 | $ - | $ - | $ - | $ 3,230,000 | $ 4,357,500 | $ 2,507,745 | $ - | $ 6,865,245 | $ 10,095,245 | 1.46% | $ 77 |
| 2023 | $ 2,450,000 | $ - | $ - | $ 129,440 | $ 2,579,440 | $ 2,876,947 | $ 1,835,215 | $ 1,040,415 | $ 5,752,576 | $ 8,332,016 | 1.19% | $ 63 |
| 2024 | $ 1,650,000 | $ - | $ - | $ 65,367 | $ 1,715,367 | $ 2,304,501 | $ 1,503,153 | $ 985,676 | $ 4,793,329 | $ 6,508,696 | 0.89% | $ 49 |

Source: Finance Department, City of Holly Hill, Florida
[1] U.S. Census Bureau - Population of Holly Hill
[2] U.S. Census Bureau - Per Capita Personal Income of Volusia County

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

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

**RATIOS OF GENERAL BONDED DEBT OUTSTANDING** **Table 13**
**LAST TEN FISCAL YEARS**
CITY OF HOLLY HILL, FLORIDA

The City of Holly Hill, Florida has had no General Bonded Debt Outstanding during each of the past 10 fiscal years.

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

**DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT** **Table 14**
CITY OF HOLLY HILL, FLORIDA

| Governmental Unit | Principal Debt Outstanding | Estimated Percentage Applicable | Estimated Share of Overlapping Debt |
|---|---|---|---|
| Debt Repaid with Property Taxes: | | | |
| County of Volusia, Florida | | | |
| General Obligation Bonds…….…… | $ - | 1.6745% | $ - |
| City direct debt…… | | | 1,715,367 |
| Total direct and overlapping debt…… | | | $ 1,715,367 |

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

Note: Includes all direct debt - including bonds, notes, loans and leases.
Estimated percentage based on 2023 Final Gross Taxable Value (Form DR-422).



Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

**LEGAL DEBT MARGIN INFORMATION** **Table 15**
**LAST TEN FISCAL YEARS**
CITY OF HOLLY HILL, FLORIDA

The Constitution of the State of Florida, section 200.181, Florida Statutes, and the City of Holly Hill, Florida have set no legal debt limit.

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

**PLEDGED REVENUE COVERAGE**
**LAST TEN FISCAL YEARS**
CITY OF HOLLY HILL, FLORIDA
*($000's)*

**Table 16**

| | Fiscal Year | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 |
| CRA Redevelopment Revenue Notes: | | | | | | | | | | |
| (Defined) revenues | $ 3,264 | $ 2,953 | $ 2,732 | $ 2,621 | $ 2,407 | $ 2,361 | $ 2,250 | $ 2,130 | $ 2,000 | $ 1,972 |
| Less: operating expenses | - | - | - | - | - | - | - | - | - | - |
| Net revenue available for debt service | 3,264 | 2,953 | 2,732 | 2,621 | 2,407 | 2,361 | 2,250 | 2,130 | 2,000 | 1,972 |
| Debt Service payments: | | | | | | | | | | |
| Principal | 800 | 780 | 765 | 745 | 730 | 715 | 700 | 685 | 670 | 655 |
| Interest | 54 | 73 | 91 | 109 | 127 | 144 | 147 | 162 | 177 | 192 |
| Total debt service payments | $ 854 | $ 853 | $ 856 | $ 854 | $ 857 | $ 859 | $ 847 | $ 847 | $ 847 | $ 847 |
| Coverage ratio (times) | 3.82 | 3.46 | 3.19 | 3.07 | 2.81 | 2.75 | 2.66 | 2.51 | 2.36 | 2.33 |
| FDEP Clean Water State Revolving Fund Loans | | | | | | | | | | |
| (Defined) stormwater revenues | $ 1,150 | $ 1,136 | $ 1,173 | $ 1,154 | $ 1,085 | $ 1,053 | $ 937 | $ 947 | $ 947 | $ 802 |
| Less: operating expenses | 730 | 722 | 638 | 582 | 553 | 669 | 394 | 407 | 457 | 440 |
| Net revenue available for debt service | 420.21 | 414 | 535 | 571 | 532 | 384 | 543 | 540 | 490 | 362 |
| Debt Service payments: | | | | | | | | | | |
| Principal | - | 348 | 340 | 332 | 324 | 317 | 310 | 303 | 296 | 289 |
| Interest | - | 6 | 14 | 22 | 29 | 37 | 44 | 50 | 58 | 65 |
| Total debt service payments | $ - | $ 354 | $ 354 | $ 354 | $ 353 | $ 354 | $ 354 | $ 353 | $ 354 | $ 354 |
| Coverage ratio (times) | - | 1.17 | 1.51 | 1.62 | 1.51 | 1.08 | 1.53 | 1.53 | 1.38 | 1.02 |
| Water and Sewer System Revenue Bonds: | | | | | | | | | | |
| (Defined) water/sewer system revenues | $ 8,510 | $ 8,459 | $ 8,158 | $ 8,115 | $ 7,566 | $ 7,283 | $ 6,872 | $ 6,463 | $ 6,188 | $ 5,934 |
| Less: operating expenses | 5,536 | 5,364 | 4,255 | 3,874 | 4,573 | 4,332 | 3,291 | 3,101 | 2,691 | 2,519 |
| Net revenue available for debt service | 2,974 | 3,095 | 3,903 | 4,241 | 2,993 | 2,951 | 3,581 | 3,362 | 3,497 | 3,415 |
| Debt Service payments: | | | | | | | | | | |
| Principal | 515 | 1,425 | 1,395 | 1,355 | 1,330 | 1,295 | 1,270 | 1,240 | 1,215 | 1,190 |
| Interest | 104 | 132 | 171 | 208 | 244 | 280 | 268 | 297 | 325 | 352 |
| Total debt service payments | $ 619 | $ 1,557 | $ 1,566 | $ 1,563 | $ 1,574 | $ 1,575 | $ 1,538 | $ 1,537 | $ 1,540 | $ 1,542 |
| Coverage ratio (times) | 4.80 | 1.99 | 2.49 | 2.71 | 1.90 | 1.87 | 2.33 | 2.19 | 2.27 | 2.21 |
| FDEP Clean Water State Revolving Fund Loans | | | | | | | | | | |
| Subordinate Debt Service payments: | | | | | | | | | | |
| Principal | 332 | 325 | 318 | 468 | 457 | 446 | 435 | 425 | 413 | 403 |
| Interest | 38 | 45 | 52 | 62 | 74 | 85 | 96 | 107 | 117 | 126 |
| Total debt service payments | $ 370 | $ 370 | $ 370 | $ 530 | $ 531 | $ 531 | $ 531 | $ 532 | $ 530 | $ 529 |
| Combined Coverage ratio (times) | 3.01 | 1.61 | 2.02 | 2.03 | 1.42 | 1.40 | 1.73 | 1.62 | 1.69 | 1.65 |

Notes: Details concerning the City's outstanding debt obligations are found in the notes to financial statements
Trend information does not include historical reporting of coverage for any retired obligations
CRA Redevelopment Bonds are secured by tax increment revenues.
FDEP SRF Loan is secured with the City's stormwater utility revenues
Water and Sewer Bonds are secured by all revenues of the water and sewer system. Operating expenses are stated net of depreciation expense. Debt service amounts for FDEP SRF Loan (which are subordinate to the 2002 Bonds) are combined with all obligations secured by Pledged Revenues



Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

**DEMOGRAPHIC AND ECONOMIC STATISTICS** **Table 17**
**LAST TEN FISCAL YEARS**
CITY OF HOLLY HILL, FLORIDA

| Fiscal Year Ended September 30 | Population[1] | Volusia County Personal Income[2] | Per Capita Personal Income[3] | County Median Household Income[4] | County Unemployment Rate[5] |
|---|---|---|---|---|---|
| 2015 | 11,985 | $ 19,297,694 | $ 38,154 | $ 41,714 | 5.30% |
| 2016 | 12,142 | $ 20,461,018 | $ 39,151 | $ 41,117 | 5.20% |
| 2017 | 12,479 | $ 21,280,600 | $ 40,566 | $ 42,240 | 3.70% |
| 2018 | 12,218 | $ 22,613,682 | $ 42,374 | $ 43,838 | 3.50% |
| 2019 | 12,316 | $ 23,201,619 | $ 40,081 | $ 46,760 | 2.90% |
| 2020 | 12,357 | $ 24,444,162 | $ 44,180 | $ 49,494 | 7.60% |
| 2021 | 12,958 | $ 26,095,706 | $ 46,475 | $ 52,407 | 4.30% |
| 2022 | 13,021 | $ 29,893,649 | $ 52,964 | $ 56,786 | 3.12% |
| 2023 | 13,076 | $ 31,021,130 | $ 53,559 | $ 63,075 | 3.10% |
| 2024 | 13,075 | $ 32,955,808 | $ 55,824 | $ 66,581 | 3.30% |

Source: Volusia County, FL
[1] U.S. Census Bureau - Population of Holly Hill, FL
[2] U.S. Bureau of Economic Analysis - Personal Income of Volusia County, FL
[3] U.S. Bureau of Economic Analysis - Per Capita Personal Income of Volusia County, FL
[4] U.S. Census Bureau - Median Household Income of Volusia County, FL
[5] U.S. Bureau of Labor Statistics - County Unemployment Rate of Volusia County, FL

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

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

**Table 18**

| Employer | September 30, 2024 Total Employees | Rank | Percent to Total City Employment | September 30, 2015 Total Employees | Rank | Percent to Total City Employment |
|---|---|---|---|---|---|---|
| Florida Health Care | 170 | 1 | 2.49% | 805 | 1 | 13.99% |
| ISI Design | 139 | 2 | 2.03% | - | - | - |
| Publix | 128 | 3 | 1.87% | - | - | - |
| Walmart | 125 | 4 | 1.83% | - | - | - |
| City of Holly Hill | 123 | 5 | 1.80% | 113 | 7 | 1.96% |
| Output Brands | 97 | 6 | 1.42% | - | - | - |
| Synergy Billing | 78 | 7 | 1.14% | - | - | - |
| R & R Industries | 72 | 8 | 1.05% | 79 | 9 | 1.37% |
| GLE Scrap Metal | 67 | 9 | 0.98% | - | - | - |
| Bobs Space Racers | 64 | 10 | 0.94% | - | - | - |
| Metra Electronics Corporation | - | - | - | 301 | 2 | 5.23% |
| Holly Hill R.H.F. Housing Inc (Bishop's Glen) | - | - | - | 245 | 3 | 4.26% |
| Product Quest | - | - | - | 200 | 4 | 3.47% |
| Surface Crafters | - | - | - | 125 | 5 | 2.17% |
| Holly Hill School K-8 | - | - | - | 114 | 6 | 1.98% |
| FDVV (Angelica) | - | - | - | 82 | 8 | 1.42% |
| Cicero Masonry, Inc | - | - | - | 58 | 10 | 1.01% |
| Total | 1,063 | | 15.54% | 2,122 | | 36.87% |
| Estimated Civilian Labor Force | 6,838 | | | 5,756 | | |

Source: Volusia County Economic Development



Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

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

| | Full-Time Equivalent Employees at September 30, | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 |
| General Government: | | | | | | | | | | |
| City Commission | 5.00 | 5.00 | 5.00 | 5.00 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5 |
| City Manager | 2.00 | 2.00 | 2.00 | 2.00 | 2.5 | 2.0 | 2.0 | 2.0 | 2.0 | 3 |
| Finance/Administration | 11.00 | 11.00 | 11.40 | 12.00 | 13.0 | 13.0 | 11.0 | 11.8 | 11.8 | 10 |
| Human Relations | 1.00 | 1.00 | 2.00 | 1.00 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1 |
| Information Technology | 1.00 | 1.00 | 1.00 | 1.00 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1 |
| Public Safety: | | | | | | | | | | |
| Police: | | | | | | | | | | |
| Officers | 26.00 | 26.00 | 27.00 | 25.00 | 25.5 | 25.5 | 25.0 | 25.0 | 25.0 | 27 |
| Civilians | 5.00 | 4.00 | 3.00 | 3.00 | 4.0 | 4.0 | 5.0 | 5.7 | 5.7 | 5 |
| Fire: | | | | | | | | | | |
| Firefighters and officers | 13.00 | 13.00 | 13.00 | 13.00 | 13.0 | 13.0 | 13.0 | 13.0 | 13.0 | 13 |
| Civilians | 0.70 | 0.70 | 0.70 | 1.00 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1 |
| Protective Inspection | 7.75 | 7.00 | 6.98 | 7.50 | 6.9 | 6.5 | 5.9 | 4.0 | 4.0 | 4 |
| Physical Environment: | | | | | | | | | | |
| Transportation | 12.00 | 11.50 | 7.35 | 7.50 | 7.5 | 7.0 | 7.0 | 7.0 | 7.0 | 7 |
| Buildings & Grounds | 6.50 | 7.00 | 6.20 | 6.20 | 6.2 | 6.5 | 6.0 | 6.5 | 6.5 | 6 |
| Culture/Recreation: | | | | | | | | | | |
| Recreation | - | - | - | - | - | - | - | - | - | - |
| Economic Environment: | | | | | | | | | | |
| Community Redevelopment | 1.00 | 1.00 | 0.75 | 1.00 | 1.0 | 1.0 | 2.0 | 2.0 | 2.0 | 2 |
| Public Works: | | | | | | | | | | |
| Administration | 3.00 | 3.00 | 3.00 | 3.00 | 3.0 | 3.0 | - | - | - | |
| Stormwater | 3.00 | 4.00 | 3.35 | 3.50 | 3.5 | 4.0 | 4.2 | 4.2 | 4.2 | 4 |
| Solid Waste | - | - | - | - | - | - | - | - | - | - |
| Public Utilities: | | | | | | | | | | |
| Water | 11.85 | 8.50 | 11.65 | 13.50 | 11.5 | 11.0 | 14.3 | 14.0 | 14.0 | 14 |
| Sewer | 12.75 | 10.50 | 12.55 | 12.00 | 12.0 | 11.0 | 12.1 | 12.1 | 12.1 | 12 |
| Total | 122.55 | 116.20 | 116.93 | 117.20 | 117.6 | 115.5 | 115.6 | 115.3 | 115.3 | 117 |

Source: City of Holly Hill Budgeted Positions

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

**OPERATING INDICATORS BY FUNCTION/PROGRAM** **Table**
**LAST TEN FISCAL YEARS**
CITY OF HOLLY HILL, FLORIDA

| | Fiscal Year | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 |
| Police: | | | | | | | | | | |
| Physical arrests | 502 | 509 | 502 | 454 | 417 | 570 | 732 | 1,105 | 945 | 7 |
| Parking violations | - | - | - | - | - | - | - | - | - | |
| Traffic violations | 1,782 | 2,202 | 2,663 | 1,987 | 992 | 2,112 | 3,289 | 1,139 | 1,704 | 2,7 |
| Fire: | | | | | | | | | | |
| Emergency responses | 3,131 | 2,886 | 2,965 | 2,768 | 2,826 | 2,717 | 3,102 | 3,154 | 2,855 | 2,8 |
| Inspections | 880 | 880 | 1,579 | 1,455 | 1,419 | 1,175 | 1,595 | 1,492 | 1,401 | 1,0 |
| Solid Waste: | | | | | | | | | | |
| Refuse collected (tons per day) | - | - | - | - | - | - | - | - | - | |
| Recyclables collected (tons per day) | - | - | - | - | - | - | - | - | - | |
| Public Works-Transportation: | | | | | | | | | | |
| Street resurfacing (miles) | - | 5 | - | - | 3 | - | - | - | 1 | |
| Water: | | | | | | | | | | |
| New connections | 15 | 9 | 5 | 1 | 4 | 39 | 4 | 5 | 7 | |
| Water main breaks | 5 | 25 | 31 | 4 | 2 | 4 | 8 | 5 | 3 | |
| Average daily consumption (thousands of gallons) | 1,167 | 1,127 | 1,099 | 1,111 | 1,072 | 1,144 | 1,096 | 1,030 | 959 | 9 |
| Peak daily consumption (thousands of gallons) | 1,649 | 1,539 | 1,273 | 1,782 | 1,129 | 1,526 | 1,461 | 1,237 | 1,145 | 1,0 |
| Sewer: | | | | | | | | | | |
| Average daily treatment (thousands of gallons) | 2,010 | 2,091 | 1,710 | 1,900 | 1,920 | 1,640 | 2,138 | 1,690 | 1,520 | 1,7 |

Source: City of Holly Hill Police, Fire, Public Works and Water/Sewer Departments

Note: Solid waste and recycling are collected by an outside agency.

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

**CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM** **Table 21**
**LAST TEN FISCAL YEARS**
CITY OF HOLLY HILL, FLORIDA

| | Fiscal Year | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 |
| Police: | | | | | | | | | | |
| Stations | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Patrol units[1] | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 4 |
| Fire stations | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Public Works-Transportation: | | | | | | | | | | |
| Streets (miles)[2] | 59 | 59 | 59 | 59 | 59 | 59 | 59 | 59 | 59 | 59 |
| Streetlights[4] | 1,112 | 1,033 | 1,033 | 1,033 | 1,033 | 1,033 | 1,033 | 1,033 | 1,033 | 1,033 |
| Parks and recreation: | | | | | | | | | | |
| Acreage | 97 | 97 | 97 | 97 | 97 | 97 | 97 | 97 | 97 | 97 |
| Dog Park | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Playgrounds | 3 | 3 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 |
| Tennis Courts | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Shuffleboard courts | 1 | 1 | 3 | 3 | 3 | - | - | - | - | - |
| Fishing Piers | 3 | 2 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 3 |
| Boat Ramps | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Swimming Pools | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Baseball/softball diamonds | - | - | 1 | 1 | 1 | 1 | 5 | 5 | 5 | 5 |
| Community centers | 5 | 3 | 5 | 5 | 5 | 2 | 2 | 2 | 3 | 4 |
| Water: | | | | | | | | | | |
| Water mains (miles) | 75 | 75 | 75 | 75 | 75 | 75 | 75 | 75 | 75 | 75 |
| Fire hydrants | 408 | 408 | 408 | 408 | 408 | 408 | 408 | 402 | 392 | 389 |
| Treatment capacity (millions of gallons) | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Sewer: | | | | | | | | | | |
| Sanitary sewers (miles)[3] | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 | 66 |
| Storm sewers (miles) | 42 | 42 | 42 | 42 | 42 | 42 | 42 | 42 | 42 | 42 |
| Treatment capacity (millions of gallons) | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |

Source: City of Holly Hill Police, Fire, Public Works and Water/Sewer Departments

[1]Does not include special patrols i.e., CRA SRT.
[2]Historical data restated to include County, DOT & private roads within the city limits.
[3]Historically recalculated based on current GIS data.
[4]FPL Audit June 2013

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

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

| Federal/State Agency / Pass-Through Entity / Federal Program / State Project | AL/ CSFA Number | Contract / Grant Number | Expenditures |
|---|---|---|---|
| **FEDERAL AWARDS** | | | |
| United States Department of the Treasury | | | |
| Passed through State of Florida Department of Environmental Protection: | | | |
| COVID-19 Coronavirus State and Local Fiscal Recovery Funds | 21.027 | 22WW08 | $ 1,352,023 |
| COVID-19 Comprehensive Vulnerability Assessment | 21.027 | 23PLN34 | 48,465 |
| **Total United States Department of the Treasury** | | | 1,400,488 |
| Department of Housing and Urban Development | | | |
| Passed through County of Volusia, Florida: | | | |
| Community Development Block Grants/Entitlement Grants | 14.218 | 21WW04 | 100,119 |
| **Total Department of Housing and Urban Development** | | | 100,119 |
| Department of Justice | | | |
| Passed through Florida Department of Justice: | | | |
| Crime Victim Assistance | 16.575 | VOCA-C-2023 | 50,590 |
| Total Crime Victim Assistance | | | 50,590 |
| Passed through Florida Department of Justice: | | | |
| Edward Byrne Memorial Justice Assistance Grant Program | 16.738 | JAGD22 | 2,577 |
| Total Edward Byrne Memorial Justice Assistance Grant Program | | | 2,577 |
| **Total Department of Justice** | | | 53,167 |
| Department of Transportation | | | |
| Passed through Florida Department of Transportation: | | | |
| State and Community Highway Safety | 20.600 | G2P39 | 37,694 |
| **Total Department of Transportation** | | | 37,694 |
| Department of Homeland Security | | | |
| Passed through Florida Division of Emergency Management: | | | |
| Disaster Grants - Public Assistance | 97.036 | IAN | 1,606,433 |
| **Total Department of Homeland Security** | | | 1,606,433 |
| **Total Federal Awards** | | | $ 3,197,901 |
| **STATE FINANCIAL ASSISTANCE** | | | |
| State of Florida Department of Environmental Protection | | | |
| Direct Programs: | | | |
| Sewer Service Extensions State Appropriation | 37.039 | LPA 0541 | $ 36,446 |
| Total Florida Department of Environmental Protection | | | 36,446 |
| Florida Department of Financial Services | | | |
| Passed through State Division of the State Fire Marshal: | | | |
| Fire Station State Appropriation | 43.009 | 22BG06 | 1,250,000 |
| Total Florida Department of Financial Services | | | 1,250,000 |
| **Total State Financial Assistance** | | | $ 1,286,446 |

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



Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

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

(1) **Basis of Presentation**:

The accompanying schedule of expenditures of federal awards and state financial assistance includes the federal and state grant activity of the City of Holly Hill, Florida (the City). The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and Chapter 10.550, Rules of the Auditor General. Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net assets, 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 the Uniform Guidance or Chapter 10.550, Rules of the Auditor General, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

No grant awards for the year ended September 30, 2024, have been passed through to subrecipients.

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

The City did not elect to use the 10% de minimis indirect cost rate as covered in §200.414, *Indirect (F&A) costs*, of the 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 complied the terms of the project agreements and applicable federal and state laws and regulations.

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

**CITY OF HOLLY HILL, FLORIDA**
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**
**FOR THE YEAR ENDED SEPTEMBER 30, 2024**

A. **Summary of Auditors' Results:**

***Financial Statements:***

| | |
|---|---|
| Type of audit report issued on the financial statements: | *Unmodified* |
| Internal control over financial reporting: | |
| Material weakness(es) identified? | _X_ yes ___ no |
| Significant deficiency(ies) identified? | ____yes _X_ none reported |
| Noncompliance material to financial statements noted? | ____yes _X_ no |

***Federal Awards:***

| | |
|---|---|
| Internal control over major Federal programs: | |
| Material weakness(es) identified? | ____yes _X_ no |
| Significant deficiency(ies) identified? | ____yes _X_ none reported |
| Type of auditors' report issued on compliance for major Federal programs: | *Unmodified* |
| Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? | ____yes _X_ none reported |
| Auditee qualified as a low-risk auditee? | ____yes _X_ no |
| Dollar threshold used to distinguish between type A and type B programs: | $750,000 |

Identification of major Federal programs:

| AL Number | Program Name |
|---|---|
| 21.027 | Coronavirus State and Local Fiscal Recovery Funds |
| 97.036 | Disaster Grants - Public Assistance |

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

***State Financial Assistance:***

Internal control over major State projects:

| | | |
|---|---|---|
| Material weakness(es) identified? | ____yes | _X_ no |
| Significant deficiency(ies) identified? | ____yes | _X_ none reported |

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

Any audit findings disclosed that are required to be reported for state financial assistance projects? ____yes _X_ none reported

Dollar threshold used to distinguish between type A and type B State projects: $385,934

Identification of major State projects:

| CSFA Number | Project Name |
|---|---|
| 43.009 | Grants and Aids-<br>Local Government Fire Service Grants |

B. **Financial Statement Findings:**

**2024-001 Debit Balance in Retainage Liability Account**

*Criteria*: The Governmental Accounting Standards Board (GASB) requires accurate and complete financial reporting. Specifically, GASB standards mandate that all liabilities and capital assets be properly recorded and reported in the financial statements to ensure the financial position of the entity is accurately represented.

*Condition and Context*: During the financial statement audit, a material weakness was discovered due to a significant debit balance of approximately $736,000 in a retainage liability account within the water-sewer fund trial balance. A liability account would normally have credit balance, whereas a debit balance is an asset under GASB. The Finance Director investigated the issue and provided adjusting entries to correct the balance. The final adjustments included entries to both the water and sewer fund and the capital projects fund.

*Cause*: Inadequate review and oversight of the trial balance accounts, leading to the incorrect recording of liabilities. This lack of a thorough review allowed the significant debit balance in the retainage liability account to go unnoticed until the audit.

*Effect*: The presence of a significant debit balance in a liability account indicates a material misstatement in the financial statements. This misstatement could mislead users of the financial statements regarding the financial position of the water-sewer and capital project funds and the overall financial health of the City.

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

B. **Financial Statement Findings: (Continued)**

*Recommendation*: We recommend the City implement more rigorous review procedures for fund trial balance accounts to identify and investigate unusual balances, such as debit balances in liability accounts. Additionally, balances for balance sheet and statement of financial position accounts should be traced to supporting documentation, and any errors should be corrected promptly before the trial balances are provided to the auditor for the audit. This will help ensure the accuracy and reliability of the financial statements and prevent similar issues in the future.

C. **Federal Programs and State Projects Findings and Questioned Costs**: None.

D. **Summary Schedule of Prior Audit Findings:** Not applicable as there are no prior year findings.

E. **Corrective Action Plan:** See Management's Response to Findings on page 131.

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

JAMESMOORE

# INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND MAJOR 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 Holly Hill, Florida:

## Report on Compliance for Each Major Federal Program and Each Major State Project

### *Opinion on Each Major Federal Program and Major State Project*

We have audited the City of Holly Hill, Florida's (the City) compliance with the types of compliance requirements identified as subject to audit in the *OMB 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 major state projects for the year ended September 30, 2024. The City's major federal programs and major state project 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 major state projects for the year ended September 30, 2024.

### *Basis for Opinion on Each Major Federal Program and Major State Project*

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); the audit requirements of Title 2 U.S. *Code of Federal Regulations* 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, the Uniform Guidance, and Chapter 10.550, Rules of the Auditor General, 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 of Holly Hill, Florida and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program and major state project. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

### *Responsibilities of Management for Compliance*

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



Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

***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 major state project as a whole.

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

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

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

***Report on Internal Control over Compliance***

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

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

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

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

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

James Moore & Co., P.L.

Daytona Beach, Florida
February 25, 2025

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

JAMESMOORE

# 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 Holly Hill, Florida:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Holly Hill, Florida (the City), as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated February 25, 2025.

***Report on Internal Control over Financial Reporting***

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

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

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs as item 2024-001 that we consider to be a material weakness.

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

***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*.

**The City's Response to Findings**

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

**Purpose of this Report**

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

James Moore & Co., P.L.

Daytona Beach, Florida
February 25, 2025

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

JAMESMOORE

**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 Holly Hill, Florida:

**Report on the Financial Statements**

We have audited the basic financial statements of City of Holly Hill, Florida (the City), as of and for the fiscal year ended September 30, 2024, and have issued our report thereon dated February 25, 2025.

**Auditors' Responsibility**

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

**Other Reporting Requirements**

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of 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 25, 2025, should be considered in conjunction with this management letter.

**Prior Audit Findings**

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. The following is a summary of all findings and recommendations reported in the preceding financial audit report; the findings were not included in the second preceding annual financial report.

- **2023-001 Budgetary Noncompliance:** Corrective action taken.



Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

**Official Title and Legal Authority**

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

**Financial Condition and Management**

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

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

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we had no such recommendations.

**Property Assessed Clean Energy (PACE) Programs**

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

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

**Special District Component Units**

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

The required reporting items in accordance with Section 218.39(3)(c), Florida Statutes for the City of Holly Hill Community Redevelopment Agency (the CRA) have been reported in the separately issued audited financial statements of the CRA.

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

**Additional Matters**

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

**Purpose of this Letter**

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

James Moore & Co., P.L.

Daytona Beach, Florida
February 25, 2025

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

JAMESMOORE

## INDEPENDENT ACCOUNTANTS' EXAMINATION REPORT

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

We have examined the City of Holly Hill, Florida's (the City) compliance with Section 218.415, Florida Statutes, *Local Government Investment Policies,* for the year ended September 30, 2024. The City's management is responsible for the City's compliance with those statutory requirements. Our responsibility is to obtain reasonable assurance by evaluating the City's compliance with those requirements 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 by evaluating whether the City complied with Section 218.415, Florida Statutes, *Local Government Investment Policies,* for the year ended September 30, 2024 and performing other procedures to obtain sufficient appropriate evidence to express an opinion that conveys the results of our evaluation of the City's compliance based on our examination for the year ended September 30, 2024. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks that the City was not in compliance with those statutory requirements in all material respects, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent of City of Holly Hill, Florida, and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our examination engagement.

In our opinion, the City complied, in all material respects, with the aforementioned statutory requirements for the year ended September 30, 2024.

James Moore & Co., P.L.

Daytona Beach, Florida
February 25, 2025

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

HOLLY HILL
FLORIDA

MEMO TO: The Honorable Mayor and City Commission
The State Auditor General

THRU: Joseph Forte, City Manager

FROM: Michele Moore, Finance Director

DATE: February 25, 2025

SUBJECT: Reply to the Independent Auditor's Report on Internal Control and Management Letter Comments for Fiscal Year Ended September 30, 2024

## FINANCIAL STATEMENT FINDING

### 2024-001 Debit Balance in Retainage Liability Account:

Management concurs with this comment and recommendation. Management will implement additional more rigorous review procedures for fund trial balance accounts to identify any unusual balances in liability and all balance sheet accounts. These procedures will include tracing account balances to supporting documentation to ensure accuracy of account balances prior to submittal of trial balances to the auditor for the audit.

Attachment: CoHH FY24 Final ACFR (1) (4811 : FY2024 Annual Audit Presentation)

**STAFF REPORT**
**CITY OF HOLLY HILL, FLORIDA**

**City Commission**
**Agenda Item**

**MEETING DATE:** **March 11, 2025**
**FROM:** **Valerie Manning**
**SUBJECT:** **Minutes - February 25, 2025 Workshop and February 25, 2025 Regular City Commission Meeting**
**NUMBER:** **(ID # 4810)**
**APPLICANT:**
**PLANNER:**

## DISCUSSION:

Minutes from the February 25, 2025 workshop and the February 25, 2025 regular City Commission meeting.

## MOTION:

Approve both sets of minutes as submitted by staff.

- Minutes - February 25, 2025 - Regular City Commission meeting (PDF)
- Minutes - February 25, 2025 - Workshop (PDF)

# CITY OF HOLLY HILL, FLORIDA

## CITY COMMISSION

## MINUTES ● FEBRUARY 25, 2025

**City Commission Chamber** **Regular City Commission Meeting** **6:00 PM**

**CITY HALL**
**1065 RIDGEWOOD AVENUE**
**HOLLY HILL, FL 32117**

City Clerk's office: (386) 248-9441 - Fax: (386) 248-9448

## 1. CALL TO ORDER

a. Roll Call

| Attendee Name | Title | Status | Arrived |
|---|---|---|---|
| John Penny | Mayor | Present | |
| Debra Snow | City Commissioner | Present | |
| Penny Currie | City Commissioner | Present | |
| Jeffrey DeLanoy | City Commissioner | Present | |
| Roy Johnson | City Commissioner | Present | |

b. Invocation by City Commissioner Penny Currie
Commissioner Currie led the invocation.

c. Pledge of Allegiance
Mayor Penny led the Pledge of Allegiance to the Flag.

## 2. PUBLIC COMMENTS

**Mayor Penny opened public comments.**

Danielle Latona, Holly Hill.

**Mayor Penny closed public comments.**

## 3. APPROVAL OF MINUTES

1.

Minutes - February 11, 2025 - Regular City Commission Meeting

(Requested by Valerie Manning, City Clerk)
**Mayor Penny opened public participation. No one spoke.**

| | |
|---|---|
| **RESULT:** | **APPROVED [UNANIMOUS]** |
| **MOVER:** | Roy Johnson, City Commissioner |
| **SECONDER:** | Jeffrey DeLanoy, City Commissioner |
| **AYES:** | Penny, Snow, Currie, DeLanoy, Johnson |

Enacted and approved this 25th day of February, 2025, in Holly Hill



Attachment: Minutes - February 25, 2025 - Regular City Commission meeting (4810 : Minutes)

## 4. CONSENT AGENDA - ITEMS ( 1 - 6 )

Mayor Penny asked if there was anyone in the audience who wishes to speak on any item on the Consent Agenda or if any member of the Commission wished to pull an item for further discussion. There was no one.

1. –2025-R-12 Resolution

A Resolution of the City Commission of the City of Holly Hill, Florida, Authorizing the City Manager to Execute Engineering Contract with Parker Mynchenberg & Associates, Inc., for Force Main Improvements for Lift Stations 12, 14 and 16 for 64,605.00; Providing for Severability; and Providing for an Effective Date.

(Requested by Antoine Khoury, Public Works)

| | |
|---|---|
| **RESULT:** | **ADOPTED [UNANIMOUS]** |
| **MOVER:** | Penny Currie, City Commissioner |
| **SECONDER:** | Debra Snow, City Commissioner |
| **AYES:** | Penny, Snow, Currie, DeLanoy, Johnson |

**RESOLUTION**
**2025-R-12**
**A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF HOLLY HILL, FLORIDA, AUTHORIZING THE CITY MANAGER TO EXECUTE ENGINEERING CONTRACT WITH PARKER MYNCHENBERG & ASSOCIATES, INC., FOR FORCE MAIN IMPROVEMENTS FOR LIFT STATIONS 12, 14 AND 16 FOR 64,605.00; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.**

**A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF HOLLY HILL, FLORIDA, AUTHORIZING THE CITY MANAGER TO EXECUTE ENGINEERING CONTRACT WITH PARKER MYNCHENBERG & ASSOCIATES, INC., FOR FORCE MAIN IMPROVEMENTS FOR LIFT STATIONS 12, 14 AND 16 FOR 64,605.00; PROVIDING FOR SEVERABILITY: AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS,** the City desires to improve the sewer force mains for Lift Stations 12, 14 and 16 in the Southeast sewer collection area; and

**WHEREAS,** the City entered into a Professional Consultant Services Agreement for Engineering/CEI Services with Parker Mynchenberg & Associates, Inc., Resolution 2022-R-23.

**WHEREAS,** Parker Mynchenberg & Associates, Inc., has provided a proposal for engineering design, pricing assistance, contract administration and other miscellaneous

Attachment: Minutes - February 25, 2025 - Regular City Commission meeting (4810 : Minutes)

services to complete the sewer force main improvements for Lift Stations 12, 14 and 16 to connect directly to master lift station 11 for $64,605.00.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF HOLLY HILL, FLORIDA:**

**SECTION 1.** That the City Commission of the City of Holly Hill does hereby authorize the City Manager to execute the Engineering Contract with Parker Mynchenberg & Associates, Inc., for engineering services to complete sewer force main improvements for Lift Stations 12, 14 and 16 for $64,605.00.

**SECTION 2.** If any section or portion of a section of this Resolution proves to be invalid, unlawful, or unconstitutional, it shall not be held to invalidate or impair the validity, force, or effect of any other section or part of this Resolution.

**SECTION 3.** This Resolution shall take effect immediately upon its adoption.

**APPROVED AND AUTHENTICATED on this 25th day of FEBRUARY, 2025.**

Enacted and approved this 25th day of February, 2025, in Holly Hill

2. -2025-R-13 Resolution

A Resolution of the City Commission of the City of Holly Hill, Florida, Authorizing the City Manager to Execute Change Order No. 2 with Sawcross, Inc., for a Second Influent Screen Funded with SAHFI (SRF-WW6410A0) Grant Funding in the Amount of $627,270.56; Providing for Severability; and Providing for an Effective Date.

(Requested by Antoine Khoury, Public Works)

| | |
|---|---|
| **RESULT:** | **ADOPTED [UNANIMOUS]** |
| **MOVER:** | Penny Currie, City Commissioner |
| **SECONDER:** | Debra Snow, City Commissioner |
| **AYES:** | Penny, Snow, Currie, DeLanoy, Johnson |

**RESOLUTION**
**2025-R-13**
**A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF HOLLY HILL, FLORIDA, AUTHORIZING THE CITY MANAGER TO EXECUTE CHANGE ORDER NO. 2 WITH SAWCROSS, INC., FOR A SECOND INFLUENT SCREEN FUNDED WITH SAHFI (SRF-WW6410A0) GRANT FUNDING IN THE AMOUNT OF $627,270.56; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.**

**A RESOLUTION OF THE CITY COMMISSION OF HOLLY**

Attachment: Minutes - February 25, 2025 - Regular City Commission meeting (4810 : Minutes)

**HILL, FLORIDA, AUTHORIZING THE CITY MANAGER TO EXECUTE CHANGE ORDER NO. 2 WITH SAWCROSS, INC., FOR A SECOND INFLUENT SCREEN FUNDED WITH SAHFI (SRF-WW6410A0) GRANT FUNDING IN THE AMOUNT OF $627,270.56; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS,** the City Commission entered into a $8,971,000 contract with Sawcross, Inc., for a 3rd Biological Treatment Unit (BTU) and Influent Treatment Modification for the City wastewater plant on February 12, 2024 with Resolution 2024-R-9; and

**WHEREAS,** the Sawcross, Inc., bid price only included one new influent screen to minimize impact to the City utility reserve funds; and

**WHEREAS**, the City applied for and received a Supplemental Appropriation for a Hurricanes Fiona and Ian (SAHFI) with the "Clean Water State Revolving Funding Planning, Design, and Contract Loan Agreement WW6410A0" grant for $9.3 million dollars with Resolution 2024-R-72 on September 24, 2024 with the Florida Department of Environmental Protection (FDEP) for resilient wastewater improvements; and

**WHEREAS,** Mead and Hunt, Inc., the engineer of record for the City wastewater project, has recommended the City expedite the second influent screen to meet the SAHFI grant resilience requirements immediately; and

**WHEREAS**, Sawcross, Inc., provided Change Order No. 2 for $627,270.56 to provide a resilient second influent screen to be installed with their improvements in fulfillment of the SAHFI grant requirements.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF HOLLY HILL, FLORIDA:**

**SECTION 1.** That the City Commission of the City of Holly Hill does hereby approved Change Order No. 2 with Sawcross, Inc., for a resilient second influent screen in an amount of $627,270.56.

**SECTION 2.** The City Manager is hereby authorized to execute Change Order No. 2 and make any budget amendments to charge the equipment to the SAHFI "Clean Water State Revolving Funding Planning, Design, and Contract Loan Agreement WW6410A0" reimbursable funding program.

**SECTION 3. SEVERABILITY.** If any section or portion of a section of this Resolution proves to be invalid, unlawful, or unconstitutional, it shall not be held to invalidate or impair the validity, force, or effect of any other section or part of this Resolution.

**SECTION 4. EFFECTIVE DATE.** This Resolution shall become effective immediately upon its adoption.

Attachment: Minutes - February 25, 2025 - Regular City Commission meeting (4810 : Minutes)

**APPROVED AND AUTHENTICATED on this 25th day of FEBRUARY, 2025.**

Enacted and approved this 25th day of February, 2025, in Holly Hill

3. –2025-R-14 Resolution

A Resolution of the City Commission of the City of Holly Hill, Florida, Authorizing the City Manager to Extend the Agreement with Mead and Hunt, Inc., to Provide Professional Consultant Services for the Capital Wastewater Treatment Plant; Providing for Severability; and Proving an Effective Date.

(Requested by Antoine Khoury, Public Works)

| | |
|---|---|
| **RESULT:** | **ADOPTED [UNANIMOUS]** |
| **MOVER:** | Penny Currie, City Commissioner |
| **SECONDER:** | Debra Snow, City Commissioner |
| **AYES:** | Penny, Snow, Currie, DeLanoy, Johnson |

**RESOLUTION**
**2025-R-14**
**A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF HOLLY HILL, FLORIDA, AUTHORIZING THE CITY MANAGER TO EXTEND THE AGREEMENT WITH MEAD AND HUNT, INC., TO PROVIDE PROFESSIONAL CONSULTANT SERVICES FOR THE CAPITAL WASTEWATER TREATMENT PLANT; PROVIDING FOR SEVERABILITY; AND PROVING AN EFFECTIVE DATE.**

**A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF HOLLY HILL, FLORIDA, AUTHORIZING THE CITY MANAGER TO EXTEND THE AGREEMENT WITH MEAD AND HUNT, INC., TO PROVIDE PROFESSIONAL CONSULTANT SERVICES FOR THE CAPITAL WASTEWATER TREATMENT PLANT; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS,** the City desires to create resilient treatment capital improvements to the City's WWTP utilizing ARPA and SAHFI funding; and

**WHEREAS,** the capital improvements will add redundant capacity to the wastewater system to make the facility more resilient in the event of natural disasters such as tropical storms, tidal rise and hurricanes; and

**WHEREAS,** the City entered into a Professional Consultant Services Agreement with Mead and Hunt, Inc., with Resolution 2022-R-28 on May 10, 2025 for ARPA and subsequently additional related task for the SAHFI Capital Improvement Projects with

Attachment: Minutes - February 25, 2025 - Regular City Commission meeting (4810 : Minutes)

Resolution 2024-R-92 on November 12, 2024; and

**WHEREAS,** the City wishes to extend the Professional Consultant Services Agreement for the renewal periods allowed in the original contract.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF HOLLY HILL, FLORIDA:**

**SECTION 1.** That the City Commission of the City of Holly Hill does hereby authorize the City Manager to extend the agreement with Mead and Hunt, Inc., to provide professional services for Wastewater Treatment Plant Improvements related the ARPA and SAHFI funding for the renewal of the first of 2 - 1 year renewals.

**SECTION 2.** If any section or portion of a section of this Resolution proves to be invalid, unlawful, or unconstitutional, it shall not be held to invalidate or impair the validity, force, or effect of any other section or part of this Resolution.

**SECTION 3.** This Resolution shall take effect immediately upon its adoption.

**APPROVED AND AUTHENTICATED on this 25th day of FEBRUARY, 2025.**

Enacted and approved this 25th day of February, 2025, in Holly Hill

4. 2025-R-15 Resolution

A Resolution of the City Commission of the City of Holly Hill, Florida, Approving the Waiver of the Formal Bid Procedure for the Purchase of a Used Spotter Truck from Kenworth of Jacksonville in the Amount of $69,600 and Authorizing the City Manager to Execute the Same; Providing for Severability; and Providing for an Effective Date.

(Requested by Antoine Khoury, Public Works)

| | |
|---|---|
| **RESULT:** | **ADOPTED [UNANIMOUS]** |
| **MOVER:** | Penny Currie, City Commissioner |
| **SECONDER:** | Debra Snow, City Commissioner |
| **AYES:** | Penny, Snow, Currie, DeLanoy, Johnson |

**RESOLUTION**
**2025-R-15**
**A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF HOLLY HILL, FLORIDA, APPROVING THE WAIVER OF THE FORMAL BID PROCEDURE FOR THE PURCHASE OF A USED SPOTTER TRUCK FROM KENWORTH OF JACKSONVILLE IN THE AMOUNT OF $69,600 AND AUTHORIZING THE CITY MANAGER TO EXECUTE THE SAME; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.**

Attachment: Minutes - February 25, 2025 - Regular City Commission meeting (4810 : Minutes)

**A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF HOLLY HILL, FLORIDA, APPROVING THE WAIVER OF THE FORMAL BID PROCEDURE FOR THE PURCHASE OF A USED SPOTTER TRUCK FROM KENWORTH OF JACKSONVILLE IN THE AMOUNT OF $69,600 AND AUTHORIZING THE CITY MANAGER TO EXECUTE THE SAME; AND PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS,** the replacement of a sludge hauling truck with a used spotter truck was approved in the fiscal year 2024/2025 budget; and

**WHEREAS,** the purchase of a used spotter truck cannot be bid in a formal procedure due to necessary differences in specifications; and

**WHEREAS,** the City Commission has authority under Chapter 8 of the Holly Hill Purchasing Policy to waive the formal bid process if specific criteria are met; and

**WHEREAS,** this purchase meets the criteria of obtaining materials, equipment or services which cannot be purchased under normal bid procedures as confirmed by the Finance Department; and

**WHEREAS,** staff have researched available used spotter trucks to select the used vehicle with the best value.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF HOLLY HILL, FLORIDA:**

**SECTION 1.** That the City Commission of the City of Holly Hill approve the waiver of the formal bid procedure for the purchase of a 2019 Ottawa T2 spotter truck from Kenworth of Jacksonville in the amount of $69,600 and authorize the City Manager to execute the same.

**SECTION 2. SEVERABILITY.** If any section or portion of a section of this Resolution proves to be invalid, unlawful, or unconstitutional, it shall not be held to invalidate or impair the validity, force, or effect of any other section or part of this Resolution.

**SECTION 3. EFFECTIVE DATE.** This Resolution shall take effect immediately upon its adoption.

**APPROVED AND AUTHENTICATED on this 25th day of FEBRUARY, 2025.**

Enacted and approved this 25th day of February, 2025, in Holly Hill

5. –2025-R-16 Resolution

Attachment: Minutes - February 25, 2025 - Regular City Commission meeting (4810 : Minutes)

A Resolution of the City Commission of the City of Holly Hill, Florida, Approving a Joint Project Grant with Volusia County and the City of Holly Hill for Chemical Tank Replacement at the City Utility Treatment Facility and a Budget Amendment Request Transferring City Cost Share Fund into a Project Fund and Authorizing the City Manager to Execute the Same; Providing for Severability; and Providing an Effective Date.

(Requested by Antoine Khoury, Public Works)

| | |
|---|---|
| **RESULT:** | **APPROVED [UNANIMOUS]** |
| **MOVER:** | Penny Currie, City Commissioner |
| **SECONDER:** | Debra Snow, City Commissioner |
| **AYES:** | Penny, Snow, Currie, DeLanoy, Johnson |

**RESOLUTION**
**2025-R-16**
**A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF HOLLY HILL, FLORIDA, APPROVING A JOINT PROJECT GRANT WITH VOLUSIA COUNTY AND THE CITY OF HOLLY HILL FOR CHEMICAL TANK REPLACEMENT AT THE CITY UTILITY TREATMENT FACILITY AND A BUDGET AMENDMENT REQUEST TRANSFERRING CITY COST SHARE FUND INTO A PROJECT FUND AND AUTHORIZING THE CITY MANAGER TO EXECUTE THE SAME; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.**

**A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF HOLLY HILL, FLORIDA, APPROVING JOINT PROJECT GRANT WITH VOLUSIA COUNTY AND CITY FOR CHEMICAL TANK REPLACEMENT AT THE CITY UTILITY TREATMENT FACILITY AND A BUDGET AMENDMENT REQUEST TRANSFERRING CITY COST SHARE FUND INTO A PROJECT FUND AND AUTHORIZING THE CITY MANAGER TO EXECUTE THE SAME; PROVIDING SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS,** the City operates water and wastewater treatment facilities to maintain the health and well-being of the community using chemicals; and

**WHEREAS,** the City desires to replace the chemical storage tanks to create a safer and more resilient treatment process; and

**WHEREAS,** The City applied for and has been award a Transform 360 joint project grant of $800,000.00 with Volusia County, FL with the County funding 75% of the project through a County Development Block Grant known as the Volusia Transform 360 grant;

**WHEREAS,** The City has adequate reserves with a budget amendment to fund its 25% cost allocation.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF HOLLY HILL, FLORIDA:**

Attachment: Minutes - February 25, 2025 - Regular City Commission meeting (4810 : Minutes)

**SECTION 1.** That the City Commission of the City of Holly Hill approves joint project grant agreement of $800,000 for the replacement of chemical tanks for the utility treatment system and authorizes the City Manager to execute the same.

**SECTION 2.** That the City Commission of the City of Holly Hill approves a budget amendment in the amount of $200,000 to fund the City portion of the chemical tank replacement program and authorizes the City Manager to execute the same

**SECTION 3. SEVERABILITY.** If any section or portion of a section of this Resolution proves to be invalid, unlawful, or unconstitutional, it shall not be held to invalidate or impair the validity, force, or effect of any other section or part of this Resolution.

**SECTION 4 . EFFECTIVE DATE.** This Resolution shall take effect immediately upon its adoption.

**APPROVED AND AUTHENTICATED on this 25th day of FEBRUARY, 2025.**

Enacted and approved this 25th day of February, 2025, in Holly Hill

6. –2025-R-17 Resolution

A Resolution of the City Commission of the City of Holly Hill, Florida, Appointing a Member to the Firefighters Pension Fund Board of Trustees; Setting Forth the Term and Expiration Date for Said Member; Providing for Severability; and Providing for an Effective Date.

(Requested by Valerie Manning, City Clerk)

| | |
|---|---|
| **RESULT:** | **ADOPTED [UNANIMOUS]** |
| **MOVER:** | Penny Currie, City Commissioner |
| **SECONDER:** | Debra Snow, City Commissioner |
| **AYES:** | Penny, Snow, Currie, DeLanoy, Johnson |

**RESOLUTION**
**2025-R-17**
**A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF HOLLY HILL, FLORIDA, APPOINTING A MEMBER TO THE FIREFIGHTERS PENSION FUND BOARD OF TRUSTEES; SETTING FORTH THE TERM AND EXPIRATION DATE FOR SAID MEMBER; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.**

**A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF HOLLY HILL, FLORIDA, APPOINTING A MEMBER TO THE FIREFIGHTERS PENSION FUND BOARD OF TRUSTEES; SETTING FORTH THE TERM AND EXPIRATION DATE FOR SAID MEMBER; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.**

Attachment: Minutes - February 25, 2025 - Regular City Commission meeting (4810 : Minutes)

**WHEREAS,** in accordance with City Code Section 42-63, Board of Trustees, states the following: (a) The Board shall consist of five trustees, two of whom, unless otherwise prohibited by law, shall be legal residents of the city, who shall be appointed by the Holly Hill City Commission, and two of whom shall be members of the system, who shall be elected by a majority of the firefighters who are members of the system. The fifth trustee shall be chosen by a majority of the previous four trustees as provided herein, and such person's name shall be submitted to the Holly Hill City Commission. Upon receipt of the fifth person's name, the Holly Hill City Commission shall, as a ministerial duty, appoint such person to the board as a fifth trustee; and

**WHEREAS**, the Board shall consist of five trustees, two of whom, unless otherwise prohibited by law, shall be legal residents of the city, who shall be appointed by the Holly Hill City Commission; and

**WHEREAS,** the fifth trustee shall be chosen by a majority of the previous four trustees as provided herein, and such person's name shall be submitted to the Holly Hill City Commission.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF HOLLY HILL, FLORIDA:**

**SECTION 1.** That the City Commission does hereby appoint the following individual to the Firefighters Pension Fund Board of Trustees:

**Brandon Davis** **5th Trustee to Board**

**SECTION 2.** That the term for said member is set to fulfill the unexpired term of Fire Chief Jim Bland, whose term expires December 31, 2026.

**SECTION 3. SEVERABILITY.** If any section or portion of a section of this Resolution proves to be invalid, unlawful, or unconstitutional, it shall not be held to invalidate or impair the validity, force, or effect of any other section or part of this Resolution.

**SECTION 4. EFFECTIVE DATE.** That this Resolution shall take effect immediately upon its adoption.

**APPROVED AND AUTHENTICATED on this 25th day of FEBRUARY, 2025.**

Enacted and approved this 25th day of February, 2025, in Holly Hill

## 5. REGULAR AGENDA

1. -2025-R-18 Resolution

A Resolution of the City Commission of the City of Holly Hill, Florida, Awarding a Playground at 7Th Street Neighborhood Park and Authorizing the City Manager to

Attachment: Minutes - February 25, 2025 - Regular City Commission meeting (4810 : Minutes)

Execute a Contract with the Awarded Vendor; Providing for Severability; and Providing an Effective Date.

(Requested by Antoine Khoury, Public Works)
**Mayor Penny opened public participation. No one spoke.**

| | |
|---|---|
| **RESULT:** | **ADOPTED [UNANIMOUS]** |
| **MOVER:** | Debra Snow, City Commissioner |
| **SECONDER:** | Penny Currie, City Commissioner |
| **AYES:** | Penny, Snow, Currie, DeLanoy, Johnson |

**RESOLUTION**
**2025-R-18**
**A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF HOLLY HILL, FLORIDA, AWARDING A PLAYGROUND AT 7TH STREET NEIGHBORHOOD PARK AND AUTHORIZING THE CITY MANAGER TO EXECUTE A CONTRACT WITH THE AWARDED VENDOR; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.**

**A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF HOLLY HILL, FLORIDA, AWARDING A PLAYGROUND AT 7TH STREET NEIGHBORHOOD PARK AND AUTHORIZING THE CITY MANAGER TO EXECUTE A CONTRACT WITH THE AWARDED VENDOR; AND PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS,** an additional playground at 7th Street Neighborhood Park has been identified in the fiscal year 2024-2025 budget as desired; and

**WHEREAS, t**he City of Holly Hill has received an award of $102,966 from a Community Development Block Grant towards this project; and

**WHEREAS,** (10) ten proposals were received by the deadline of Tuesday, February 11, 2025 at 10:00am; and

**WHEREAS, the** City Commission met in a workshop on Tuesday, February 25,2024 at 5:00pm to discuss the proposals.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF HOLLY HILL, FLORIDA:**

**SECTION 1.** That the City Commission has selected the proposal from _____ for a playground at the 7th Street Neighborhood Park.

**SECTION 2.** That the City Commission authorizes the City Manager to execute an agreement with the awarded vendor.

Attachment: Minutes - February 25, 2025 - Regular City Commission meeting (4810 : Minutes)

**SECTION 3. SEVERABILITY.** If any section or portion of a section of this Resolution proves to be invalid, unlawful, or unconstitutional, it shall not be held to invalidate or impair the validity, force, or effect of any other section or part of this Resolution.

**SECTION 4. EFFECTIVE DATE.** This Resolution shall take effect immediately upon its adoption.

**APPROVED AND AUTHENTICATED on this 25th day of FEBRUARY, 2025.**

Enacted and approved this 25th day of February, 2025, in Holly Hill

2.

700 Grove Avenue - Nuisance Abatement

(Requested by Brian Walker, Board of Planning and Appeals)
**Mayor Penny opened public participation.**
Wayne Johnson, the occupant, spoke.
**Mayor Penny closed public participation.**
*Commissioner Currie made a motion* ***that based on the evidence presented, that the Commission finds that the property is in violation of Section 26- 61, sub-paragraph 1, 2, 3 and 11 and that the respondent is given to March 10, 2025 to remedy the violations by removing the items that constitute the violations causing to be a public nuisance; that a status report will be provided on the March 11, 2025 Commission meeting providing an update and at that meeting, the Commission has the discretion to provide additional days and staff will make sure the occupant has notice, even though he's here, he's hearing it but staff will make sure a notice goes out telling the occupant of the meeting on March 11, 2025 and that this Order also authorizes staff to go back on the property until ownership changes to remedy any of the same type of violation after providing the property owner notice and at least 14 days to remedy it; the Commission is authorizing that staff can go back on the property to remove the items,*** *seconded by Commissioner Johnson.*

| | |
|---|---|
| **RESULT:** | **APPROVED [UNANIMOUS]** |
| **MOVER:** | Penny Currie, City Commissioner |
| **SECONDER:** | Roy Johnson, City Commissioner |
| **AYES:** | Penny, Snow, Currie, DeLanoy, Johnson |

Enacted and approved this 25th day of February, 2025, in Holly Hill

## 6. PUBLIC HEARINGS

1. –2025-O-3082 Ordinance

Attachment: Minutes - February 25, 2025 - Regular City Commission meeting (4810 : Minutes)

SECOND READING - an Ordinance of the City of Holly Hill, Florida, Repealing Chapter 2 (Administration), Article II (City Commission), Division 2 (Meetings); Adopting a New Chapter 2 (Administration), Article II (City Commission), Division 2 (Meetings) to Adopting New Rules for Conducting City Meetings; Providing for Severability; and Providing an Effective Date.

(Requested by Joseph Forte, City Manager)
**Mayor Penny opened public participation.**

Jim Legary, Holly Hill, spoke.

**Mayor Penny closed public participation.**

| | |
|---|---|
| **RESULT:** | **ADOPTED AT 2ND READING [UNANIMOUS]** |
| **MOVER:** | Penny Currie, City Commissioner |
| **SECONDER:** | Jeffrey DeLanoy, City Commissioner |
| **AYES:** | Penny, Snow, Currie, DeLanoy, Johnson |

**ORDINANCE**
**2025-O-3082**
**SECOND READING - AN ORDINANCE OF THE CITY OF HOLLY HILL, FLORIDA, REPEALING CHAPTER 2 (ADMINISTRATION), ARTICLE II (CITY COMMISSION), DIVISION 2 (MEETINGS); ADOPTING A NEW CHAPTER 2 (ADMINISTRATION), ARTICLE II (CITY COMMISSION), DIVISION 2 (MEETINGS) TO ADOPTING NEW RULES FOR CONDUCTING CITY MEETINGS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.**

**AN ORDINANCE OF THE CITY OF HOLLY HILL, FLORIDA, REPEALING CHAPTER 2 (ADMINISTRATION), ARTICLE II (CITY COMMISSION), DIVISION 2 (MEETINGS); ADOPTING A NEW CHAPTER 2 (ADMINISTRATION), ARTICLE II (CITY COMMISSION), DIVISION 2 (MEETINGS) TO ADOPTING NEW RULES FOR CONDUCTING CITY MEETINGS; PROVIDING FOR CONFLICTING ORDINANCES; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the City Commission has determined it is in the best interest of the City to update the current rules for conducting public meetings, including new decorum standards for public participation.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF HOLLY HILL, FLORIDA:**

Attachment: Minutes - February 25, 2025 - Regular City Commission meeting (4810 : Minutes)

**SECTION 1.** The City Commission of the City of Holly Hill hereby repeals Chapter 2 (Administration), Article II (City Commission), Division 2 (Meetings) and adopts a new Chapter 2 (Administration, Article II (City Commission), Division 2 (Meetings) to read as follows:

**DIVISION 2. - MEETINGS**

**Sec. 2-46. - Regular meetings.**

The city commission shall regularly meet on the second and fourth Tuesday of each month, except that the mayor or acting mayor may determine to cancel or amend the date of not more than one meeting per month. Notice of the cancelled or amended meeting shall be provided to each commissioner and shall be published in the same manner that the notice of the commission meeting is published.

**Sec. 2-47. - Holding meetings, etc., other than in city hall.**

Upon motion approved by a majority of the city commission at a regularly scheduled meeting, the affairs of the city government may be conducted at a location other than city hall. Such location, together with the time of the meeting shall be contained in the motion.

**Sec. 2-48. - Agenda.**

The tentative agenda shall be prepared with explanatory information where necessary and forwarded to the commissioner by the preceding Friday. No agenda shall be necessary for special meetings.

**Sec. 2-49. - Order of business.**

The conduct of business shall be based upon the agenda created and scheduled for the regular commission meeting being held.

**Sec. 2-50. - General rules of procedure.**

Attachment: Minutes - February 25, 2025 - Regular City Commission meeting (4810 : Minutes)

(a) Except as otherwise provided in this division, Robert's Rules of Order, Newly Revised, shall govern all meetings.

(b) A decision of the commission shall be made by a majority vote or as otherwise specified in the Charter or state law.

(c) After voting has begun, a commissioner does not have the right to the floor.

(d) Resolutions may be adopted when first presented by a majority vote. However, upon motion made to postpone consideration of the resolution, the chair shall call for an immediate vote as to such postponement and, if carried by a majority of those present, vote on the resolution shall then be delayed until the next regularly scheduled meeting. Upon such motion to postpone, debate shall be limited only to the propriety of such postponement.

(e) The meeting is adjourned only after declared by the mayor who acts as chairman or whoever acts in his absence as provided by the Charter.

**Sec. 2-51. - Authority of mayor or person acting as mayor.**

The mayor, or the person acting in his/her absence as provided by the Charter at commission meetings (presiding officer) shall:

() Preside at all meetings of the City Commission. In the absence of the Mayor, the Vice Mayor shall preside. The Mayor may call the Vice Mayor member to temporarily chair the meeting to make a motion, or to cover a temporary absence, such substitution is not to continue beyond adjournment.

() Call the meetings of the City Commission to order, recessed and adjourned.

() Preserve order and enforce the rules of decorum and conduct set forth herein.

() Determine all points of order, subject to the right of any Commission member to appeal to the City Commission. If any appeal is taken, the question shall be,

Attachment: Minutes - February 25, 2025 - Regular City Commission meeting (4810 : Minutes)

"Shall the decision of the presiding officer be sustained?" A majority of the Commission sitting and eligible to vote is required to reverse the ruling of the presiding officer.

(e) Call a member to order if his/her remarks are not relevant to the subject under discussion, or for lack of decorum.

(f) Not abstain from voting, unless required by law.

(g) Have the right to discuss a motion as any other commissioner without relinquishing the chair.

(h) Have the right to make a motion or second a motion after relinquishing the chair.

(i) Have the right to call for a reading of the motion after discussion but before voting.

(j) Upon a tie vote, rule the motion is lost.

(k) Recognize commissioners in the order of their request to speak except the maker of the motion may be the first speaker.

(l) Have the right to call a recess for a definite period if no objection is raised. If there is objection, he is obliged to call for a motion which must be seconded to determine the result by a majority vote. This is not debatable but is amendable as to time.

(m) Have the right to refer the subject to the next regular meeting if no objection is raised. If there is objection, he is obliged to call for a motion which must be seconded to determine the result by a majority vote. This is debatable and amendable.

(n) If no motion is pending, may ask, "Is there any further business?" Hearing no response, the chair may then state, "Since there is no further business, the meeting

Attachment: Minutes - February 25, 2025 - Regular City Commission meeting (4810 : Minutes)

is adjourned." If there is objection, he is obliged to call for a motion which must be seconded to determine the result by a majority vote. This is not debatable nor amendable.

(o) Have the right, if no motion is pending upon an uncompleted agenda, to call an "adjourned meeting", call for a specific time and date before or on the next regular meeting. This is not debatable but is amendable as to time.

(p) In matters concerning the city's operation, shall deal only through the city manager or in his absence, the assistant city manager.

(q) Have the right to continue a regular or special called commission meeting for good reason to a specific time and date.

**Sec. 2-52. - Conduct of commissioners.**

The following provisions shall govern the conduct of a commissioner:

(a) Shall not abstain from voting, unless required by law.

(b) He/she may, only after recognition by the chair, introduce motions, discuss subjects and vote.

(c) He/she may request to consider a subject informally if no objection. If there is objection, he/she is obliged to put a motion which must be seconded to determine the result by a majority vote. This is debatable but not amendable.

(d) Each commissioner is limited to five minutes' discussion on each subject. This time limitation may be automatically extended if no objection. If objection is made, motion to extend time must be seconded and approved by a majority vote. This is amendable but not debatable.

Attachment: Minutes - February 25, 2025 - Regular City Commission meeting (4810 : Minutes)

(e) He/she may appeal from a decision of the chair without a second. This is debatable if the question was debatable, is not amendable and is decided by a majority vote.

(f) He/she may move to recess, stating a definite time. This takes a second and is decided by a majority vote. It is not debatable but the time is amendable.

(g) He/she may move to refer the subject to the next regular meeting. This is seconded, decided by a majority vote, is debatable and amendable.

(h) If no motion is pending, he/she may move to adjourn. Upon the incompletion of the agenda, an adjourned meeting may be "moved" by specifying time and date before or on the date of the next regular meeting. These motions are seconded and decided by a majority vote. They are not debatable but are amendable as to time.

(i) In matters concerning the city's operation, he/she shall deal only through city manager or in his absence, the assistant city manager.

**Sec. 2-53. - Penalty for absence from meetings.**

Absence from three consecutive regular meetings of the city commission shall operate to vacate the seat of a commissioner, unless a leave of absence is first granted by the city commission or such absence is excused by the city commission after the fact.

**Secs. 2-54.- Local Rules.**

The following Local Rules of Procedure ("Local Rules") shall be applicable to the City Commission and the conduct of City business, as well as preparation and publication of agendas of the City Commission of the City of Holly Hill, Florida. To the extent these Local Rules shall modify or conflict with the standard "Robert's Rules of Order" as adopted above, these Local Rules shall prevail to the extent of their conflict or inconsistency with "Robert's Rules of Order".

Attachment: Minutes - February 25, 2025 - Regular City Commission meeting (4810 : Minutes)

(a) Regular meetings of the City Commission shall typically be held on the second and fourth Tuesdays of each month, with exceptions due to conflicts such as holidays and School Board meeting night when the millage is discussed. These meeting dates and times are subject to change as determined necessary by the City Commission or to comply with the City's Charter. There shall be no regular City Commission meeting on the date of a Holly Hill municipal election. A meeting that would otherwise have been scheduled for such date shall be held on the Wednesday immediately following the election at 6:00 p.m.

(b) Workshops of the City Commission shall be held as needed at such time and place as set by the Mayor or the City Manager. Every effort shall be made to avoid the scheduling of workshops in the months of November and December. Workshops may also be scheduled at other times as determined necessary by the City Commission, Mayor or the City Manager. Workshops are intended to address City issues by allowing staff to discuss with the Commission as a whole and the Mayor and Commissioners to discuss with one another these issues. Public comment is not required during workshops.

(c) All regular City Commission meetings shall be held in the City Commission Chambers at City Hall unless otherwise designated by the City Commission. All City Commission workshops shall typically be held in the Second Floor Conference Room or the Commission Chambers at City Hall, as determined by the City Manager.

(d) There may also be special meetings or workshops at such other times designated in advance by the Mayor for the purposes of holding joint meetings with City boards, commissions, etc., to include receiving annual reports and presentations

Attachment: Minutes - February 25, 2025 - Regular City Commission meeting (4810 : Minutes)

from the City's boards, committees, agencies and authorities, or for such other purposes as may be deemed necessary or desirable by the Mayor.

(e) Special meetings shall be called at the request of the Mayor.

(f) Ex-Parte Communication and Quasi-Judicial Proceedings shall be governed by applicable federal and state law.

(g) To the extent compatible with the conduct of business, all workshops shall be held on an informal basis. The applicability of the City's general rules shall not be strictly applied. Presentations made at workshop meetings shall be limited to twenty (20) minutes, unless the Commission, by consensus, agrees to extend the time.

(h) The City Manager shall be responsible for the organization and placement of items on the City Commission Agenda; however, the Agenda and Agenda packets shall be prepared by the City Clerk.

(i) With regard to the agenda for regular City Commission meetings, the following shall apply:

(1) To the extent possible, the City Administration shall group all matters by subject area and shall place as many items as possible on the consent portion of the agenda. Those items of a controversial nature or those that need an explanation shall not be placed on the Consent Agenda.

(2) The Consent Agenda shall be considered by the Commission only after the public has had an opportunity to comment on the items included. Should a Commission member need further discussion to occur on a Consent Agenda Item, he/she may request for the item to be pulled and discussed separately. Those items pulled shall be discussed immediately following the

Attachment: Minutes - February 25, 2025 - Regular City Commission meeting (4810 : Minutes)

Consent Agenda approval with an opportunity for the public to comment before the City Commission takes action.

(j) Any items received during the public participation (non-agenda) portion of the agenda may, at the discretion of the Commission, be discussed and/or voted on by the City Commission at the time of such presentation, may be directed to the City Manager for action or resolution by the Commission or may be added to a subsequent meeting or workshop agenda if a member of the City Commission so specifically requests.

(k) Any member of the commission may request a Roll Call for any item. The commission must vote on the request for a Roll Call vote and if approved, the Roll Call votes shall be called in the order of the commissioner making the motion followed by the commissioner making the second followed by the commissioners remaining in District order, followed by the Mayor voting last.

(l) Once a motion has been made, seconded, and voted upon, it is final, except that the Commission may reconsider that matter at the same meeting at which the motion was voted upon or the immediate subsequent meeting. Only a Commission member on the prevailing side of the vote can bring an item back for reconsideration at the immediate subsequent meeting. If reconsideration is requested for an immediate subsequent meeting, the Commission member requesting reconsideration shall notify the City Clerk in advance of the meeting at which the reconsideration shall take place and provide the reasons for requesting reconsideration to allow the City Clerk to include the request as part of the meeting agenda and properly notice the item to be reconsidered. The City Clerk shall consult with the City Attorney's Office to determine the sufficiency of notice to interested parties. To reconsider a final vote of the City Commission, a motion to reconsider shall be made by a member of the Commission that voted on the prevailing

Attachment: Minutes - February 25, 2025 - Regular City Commission meeting (4810 : Minutes)

side. The City Commission shall establish for the public record the reasons that a reconsideration of the final vote was warranted.

(m) A motion made by a Commission member to approve an item on the agenda or the consent agenda by reference to the agenda item number and/or the title of the agenda item shall automatically incorporate staff's recommended motion (as set forth in the agenda packet) unless a clear indication to the contrary is made on the record.

(n) The City Commission of the City of Holly Hill is committed to maintaining civility in public and political discourse and encourages the public to do the same. All comments by members of the City Commission, advisory board members, City staff/consultants and/or the public shall avoid the use of language that is obscene or is likely to produce imminent lawless action.

(o) Cell phone ringers shall be disabled while a meeting or workshop is in progress.

**Sec. 2-55. - Public Participation.**

The City of Holly Hill recognizes the statutorily created right of the public to be heard on propositions in front of City Commission as set forth in Section 286.0114, Florida Statutes, and is committed to democratic, participatory local government. The following rules, guidelines, and procedures are intended to promote orderly conduct and defined methods for participation. The presiding officer shall have the authority to enforce these rules and may request the removal of any individual who has been warned of and persists with prohibited conduct.

(a) General Rule

(1) Members of the public shall be given a reasonable opportunity to be heard on a proposition before City Commission, subject to the rules, guidelines, and procedures set forth herein. The opportunity to be heard need not occur at the same meeting at which City Commission takes official action on the proposition if the opportunity occurs at a meeting that is

Attachment: Minutes - February 25, 2025 - Regular City Commission meeting (4810 : Minutes)

during the decision-making process and is within reasonable proximity in time before the meeting at which City Commission takes the official action.

(2) Public comments on agenda items shall be relevant to the agenda item. Public comments on non-agenda items shall be pertinent to the City or City business.

(3) Public participation is not required under the following circumstances:

(i) An official act must be taken to deal with an emergency situation affecting the public health, welfare, or safety, and public participation would cause an unreasonable delay in the ability of the City Commission to act;

(ii) An official act involving no more than a ministerial act, including, but not limited to, approval of minutes and ceremonial proclamations;

(iii) A meeting that is exempt from s. 286.011, Florida Statutes; or

(iv) A meeting during which the board or commission is acting in a quasi-judicial capacity, unless otherwise provided by law.

(b) Meeting Decorum and Conduct:

(1) Individuals may only make comments from the podium, or such other reasonable accommodation, after being recognized by the presiding officer.

(2) Prior to commenting, individuals are asked to clearly state their name and city of residence for the record in order to preserve an accurate public record reflected in the meeting minutes for future reference.

(3) All comments shall be directed to the presiding officer.

(4) Repetitive, redundant, or immaterial presentations or requests by the same presenter, may be limited, and shall not resume unless authorized by a majority vote of the City Commission.

Attachment: Minutes - February 25, 2025 - Regular City Commission meeting (4810 : Minutes)

(5) Comments shall be limited to the allotted times set forth herein, but additional comments may be submitted in writing to supplement and fully address any issue. The presiding officer shall have the discretion to provide additional time for a representative who can produce supporting documentation or evidence that he or she is authorized to speak on behalf of a group or faction comprised of five or more members of the public.

(6) Individuals attending a City Commission meeting may choose to either hold a sign or place a sign along the rear wall of Commission Chambers. Signs shall not be placed or held in any manner which obstructs the view of other audience members or obstructs access to or from Commission Chambers. Signs shall not be waived or lighted in any manner that causes distraction to the Commission members or members of the audience during a City Commission meeting or workshop. Signs shall not be affixed to the walls or other surfaces within the meeting room.

(7) It is unlawful for any individual to willfully and maliciously interrupt or disturb a meeting of the City Commission. An interruption or disturbance includes but is not limited to speaking when not recognized by the presiding officer, making comments that are nor relevant to or related to the issue being discussed. Anyone who causes such a disturbance or interruption, after two (2) warnings have been given by the presiding officer, shall be ordered to leave the meeting and the building. If the individual refuses to leave, the presiding officer shall recess the meeting and direct the City Manager to request the individual be escorted out by a law enforcement officer and in either situation may not return during the same meeting.

(c) Procedures and Guidelines for Public Participation:

(1) Public Participation - Non-Agenda

(i) Each individual shall be afforded no more than three (3) minutes to speak unless such time is extended by a majority vote of City Commission.

Attachment: Minutes - February 25, 2025 - Regular City Commission meeting (4810 : Minutes)

(ii) If an item brought forward under Public Participation - Non Agenda requires a longer presentation by the presenter or shall require staff research of materials, the item may be scheduled for a future City Commission meeting under Public Participation - Agenda if a member of City Commission so specifically requests.

(2) Public Participation - Agenda

(i) The City Commission shall reserve a section of the agenda dedicated to hearing Public Participation items requiring more than three (3) minutes to fully address.

A. Presentation by requestor

B. Questions of the requestor by City Commission

C. Presentation by City staff, if necessary

D. Questions of City staff by City Commission

E. Public comments, if any action is to be taken by City Commission.

F. Take action or provide direction, if necessary

(iii) The requester and City staff shall each be given 10 minutes to address the agenda item, unless extended by the majority vote of Commission. Presentations shall be clear, concise, and to the point. Presentation materials shall be provided to the City Clerk at least 48 hours prior to the meeting date. The City Clerk shall upload the presentation materials to the computer in Commission Chambers. If action is to be taken by City Commission, the public shall be afforded no more than three (3) minutes each to speak.

(d) Public Hearings, Regular Agenda, and Consent Agenda Items

(i) Members of the public shall be given an opportunity to be heard on public hearing items and regular agenda items once the applicant has completed his or her presentation, the City Staff has completed its presentation on the issue, and interested

Attachment: Minutes - February 25, 2025 - Regular City Commission meeting (4810 : Minutes)

parties, if any, have completed their presentation; and before a decision has been made by City Commission.

(ii) Applicant(s) and City Staff shall have as much time as necessary to make their presentation before the City Commission. Each member of the public shall have no more than three (3) minutes to be heard once recognized by the presiding officer.

(e) Submission of Petitions

(i) Petitions may be presented to the Commission during public participation at a meeting or by mailing or hand-delivering to the City Clerk.

(ii) If the petition is presented at a meeting, the presenter shall present the petition to the presiding officer through the City Clerk along with a brief overview of the reason for the petition. Such presentation shall be limited to three (3) minutes.

(iii) If the petition is sent by mail or hand-delivered to the City Clerk, the petition shall provide the reason for the petition. Upon receipt of the petition, the City Clerk shall place the item on the agenda with a copy of the petition for the next available meeting for discussion.

**Sec. 2-56 - OPENING INVOCATION.**

It shall be the policy of the City Commission that the procedures stated in this rule concerning opening invocation shall govern all official meetings of the City Commission and that the members of the City Commission and City staff shall adhere to these rules. These policies and procedures are not intended, shall not be implemented, and shall not be construed in any way to affiliate the City Commission or the City with, nor express a preference for or against any faith, belief, opinion, religion, or denomination. Rather, these policies and procedures are

Attachment: Minutes - February 25, 2025 - Regular City Commission meeting (4810 : Minutes)

intended to acknowledge and express the City Commission respect for the diversity of religious denominations and faiths represented and practiced among the citizens of the City.

(a) After the Call to Order of all official meetings of the City Commission an Opening Invocation as described herein shall occur. The opening invocation shall occur and be completed during the opening, ceremonial portion of the City Commission meeting and shall in no event occur, or be construed to occur, during the policymaking or legislative portions of the City Commission meeting. If the city commissioner or selected speaker is absent or unable to provide the invocation, the invocation shall consist of a brief moment of silence.

(b) A member of the public wishing to offer an innovation at an official meeting may contact the City Clerk two weeks in advance. The City Clerk shall notify the assigned commission and request the commissioner yield their invocation to the guest.

(c) No member of the City Commission, City employee or staff shall engage in any prior inquiry, review, or involvement in, the content of any invocation to be offered by an invocation speaker.

(d) No member of the City Commission, City employee or staff, or any other person in attendance at the meeting shall be required to participate in any opening invocation that is offered. An opportunity to exit the City Commission Chambers and return upon completion of the opening invocation is afforded to those who do not wish to participate or witness the

opening invocation. Persons in attendance at the City Commission meeting are invited to stand during the opening invocation and Pledge of Allegiance. However, such invitation shall not be construed as a demand, order, or any other type of command. Such invitation constitutes a general invitation that a person in attendance may stand if he/she wishes to do so for such observances.

(e) The following statement shall be placed at the bottom of City Commission

Attachment: Minutes - February 25, 2025 - Regular City Commission meeting (4810 : Minutes)

meeting agendas:

*Any invocation that is offered before the official start of the City Commission meeting shall be the voluntary offering of a member of the City Commission or a private person, to and for the benefit of the City Commission. The views or beliefs expressed by the invocation speaker have not been previously reviewed or approved by the City Commission or the city staff, and the City is not allowed by law to endorse the religious beliefs or views of this, or any other speaker. Persons in attendance at the City Commission meeting are invited to stand during the opening invocation and Pledge of Allegiance. However, such invitation shall not be construed as a demand, order, or any other type of command. No person in attendance at the meeting shall be required to participate in any opening invocation that is offered. A person may exit the City Commission Chambers and return upon completion of the opening invocation if a person does not wish to participate in or witness the opening invocation.*

**Sec. 2-57. - CITY BOARD, COMMITTEE, COMMISSION AND AGENDA APPOINTMENTS.**

All appointments to city boards, commissions, and committees whose members are not subject to appointment by other entities, and in accordance with any applicable restrictions by State Statute, shall be made in accordance with the following procedures:

(a) All vacancies subject to appointment to such city boards, commissions, and committees shall be made on a nomination basis by a member of the City Commission. This nomination shall be construed to be a Motion to Appoint. When more than one nominee has been identified for a single vacancy, voting may be conducted by written ballot which shall include the name of the Commission member and the name of the nominee. Written ballots shall be read aloud into the record.

(b) Volunteer applications for City boards, commissions, and committees shall be

Attachment: Minutes - February 25, 2025 - Regular City Commission meeting (4810 : Minutes)

established and maintained by the City Clerk's office.

(c) Appointments for vacancies occurring on a board wherein the particular member has, for whatever reason, not fulfilled their entire term of membership on that particular board, commission, or committee, shall be to complete the unexpired term only, unless the unexpired term is for a period of time less than six (6) months. In that event, the appointed member shall then be allowed to serve the following full regular term without reappointment.

**Sec. 2-58 - CEREMONIAL GUIDELINES**

(a) *Certificates of Achievement* are ceremonial documents that recognize an individual's service or extraordinary achievement. They do not have any legislative value.

(b) Prepared on appropriate paper that includes a watermark of the City Seal in the background, along with the *who* and *what* (the achievement) as supplied by the requestor and shall be signed by the Mayor.

(c) *Proclamations* are official City related announcements and/or public declarations issued by the Mayor. They are ceremonial in nature and do not have any legislative value. The Mayor is authorized to sign a request for a Proclamation at the Mayor discretion. A member of the public or City Commission may make a request for a Proclamation during a City Commission meeting.

(d) Proclamations will be prepared on 8 ½ x 11 paper, be enclosed in a certificate holder, and include the following:

(i) *Whereas* clauses providing information that basically describe the five W's (who, what, when, where, and why)

(ii) A *Now, Therefore Be It Resolved* clause proclaiming a specific event

Attachment: Minutes - February 25, 2025 - Regular City Commission meeting (4810 : Minutes)

(iii) An execution date representing the date the Mayor signed the document or the date of the event

(iv) Signature of the Mayor

(v) City Seal

(e) These ceremonial declarations are issued for the following reasons:

(i) Recognition of action or service above and beyond the call of duty,

(ii) Recognition of extraordinary achievement,

(iii) Supporting actions that improve the quality of life of the Holly Hill community, or

(iv) To raise public awareness of issues that directly affect the Holly Hill community.

(f) Request Process

(i) A request for a Proclamation or Certificate of Achievement should be submitted to the City Clerk's Office at least ten (10) business days prior to the event, along with a sample proclamation. Individuals/organizations are encouraged to submit their request as early as possible. Applications received after the deadline will be prepared based upon staff availability. Requesters shall be advised when issuance cannot occur by the event date.

(g) The City Clerk, or his/her designee, shall initially review all requests for Proclamations and forward to the City Manager for final approval. The City Manager can seek concurrence from the Mayor if there are concerns.

(h) Receipt of Final Document

(i) Individuals/organizations have several options for receiving the finalized

Attachment: Minutes - February 25, 2025 - Regular City Commission meeting (4810 : Minutes)

document with the approval of the Mayor.

A. Proclamation/Certificate can be picked up from the City Clerk's Office/City Hall.

B. Presentation can occur prior to the start of any City Commission meeting/workshop.

C. Presentation can occur at a regularly scheduled Commission meeting, which may require additional information for agenda purposes.

D. Presentation can occur at an event sponsored by the individual/organization subject to the availability of the Mayor or a City Commission member.

(ii) Coordination shall be handled by the City Clerk's Office.

**SECTION 2.** If any section, subsection, sentence, clause, phrase, or portion of this Ordinance, or application hereof, is for any reason held invalid or unconstitutional by any Court, such portion or application shall be deemed a separate, distinct, and independent provision, and such holding shall not affect the validity of the remaining portions or application hereof.

**SECTION 3.** That all ordinances made in conflict with this Ordinance are hereby repealed.

**SECTION 4.** That this Ordinance shall become effective immediately upon its adoption.

**APPROVED AND AUTHENTICATED on this 25th day of FEBRUARY, 2025 for second and final reading.**

Enacted and approved this 25th day of February, 2025, in Holly Hill

2. –2025-O-3083 Ordinance



Attachment: Minutes - February 25, 2025 - Regular City Commission meeting (4810 : Minutes)

SECOND READING - an Ordinance of the City of Holly Hill, Florida, Repealing Chapter 2, Article III, Division III (Code Enforcement); Chapter 3 (Enforcement); and Chapter 26, Article III (Sanitary Nuisances); Adopting a New Chapter 3 (Code Enforcement/Nuisance Abatement) Consolidating All Code Enforcement and Nuisance Abatement Provisions into a Single Chapter and Amending the Code Enforcement and Nuisance Abatement Provisions; Providing for Conflicting Ordinances; Providing for Severability; and Providing an Effective Date.

(Requested by Brian Walker, Board of Planning and Appeals)
**Mayor Penny opened public participation.**
Phillip Wahby, Holly Hill and Danielle Latona, Holly Hill.
**Mayor Penny closed public participation.**
Attorney Simpson let the Mayor and Commissioners know that this is nothing new. That a vast majority of this is what is already in the Code book now. The vast of these are not new regulations. This is bringing the four different areas together into one Code section.
*(A copy of this agenda item/meeting in its entirety is available online or available upon request on a CD in the City Clerk's Office).*

| | | |
|---|---|---|
| **RESULT:** | **APPROVED AT 1ST READING [4 TO 1]** | **Next: 3/11/2025 6:00 PM** |
| **MOVER:** | Roy Johnson, City Commissioner | |
| **SECONDER:** | Debra Snow, City Commissioner | |
| **AYES:** | Penny, Snow, Currie, Johnson | |
| **NAYS:** | DeLanoy | |

3.

Shared Use and Maintenance Agreement for Stormwater Facilities

(Requested by Brian Walker, Board of Planning and Appeals)
Rob Merrell, Attorney with Cobb Cole, spoke briefly about the Shared Use and Maintenance Agreement for Stormwater Facilities. The engineer, Mark Dowst with Mark Dowst and Associates will be present at the next meeting for second reading to help explain further. Mr. Dowst was here for first reading when this first went before the Commission.
**Mayor Penny opened public participation.**
Tracy Anderson, Holly Hill.
**Mayor Penny closed public participation.**
*(A copy of this agenda item/meeting in its entirety is available online or available upon request on a CD in the City Clerk's Office).*

Attachment: Minutes - February 25, 2025 - Regular City Commission meeting (4810 : Minutes)

| | |
|---|---|
| **RESULT:** | **APPROVED [UNANIMOUS]** |
| **MOVER:** | Penny Currie, City Commissioner |
| **SECONDER:** | Roy Johnson, City Commissioner |
| **AYES:** | Penny, Snow, Currie, DeLanoy, Johnson |

Enacted and approved this 25th day of February, 2025, in Holly Hill

4. -2025-R-19 Resolution

Anastasia Ct - Resolution of Intent to Use Non-AD Valorem Assessment Collection Method

(Requested by Brian Walker, Board of Planning and Appeals)
**Mayor Penny opened public participation. No one spoke.**

| | |
|---|---|
| **RESULT:** | **ADOPTED [UNANIMOUS]** |
| **MOVER:** | Penny Currie, City Commissioner |
| **SECONDER:** | Roy Johnson, City Commissioner |
| **AYES:** | Penny, Snow, Currie, DeLanoy, Johnson |

**RESOLUTION**
**2025-R-19**
**ANASTASIA CT - RESOLUTION OF INTENT TO USE NON-AD VALOREM ASSESSMENT COLLECTION METHOD**

**A RESOLUTION OF THE CITY COMMISSION OF HOLLY HILL, FLORIDA, ELECTING TO USE THE UNIFORM METHOD OF COLLECTING NON-AD VALOREM ASSESSMENTS FOR MORE THAN ONE YEAR LEVIED ON CERTAIN REAL PROPERTY IN HOLLY HILL, FLORIDA, TO FUND THE ANNUAL COSTS OF MOWING, GROUNDS MAINTENANCE AND OTHER SERVICES RELATED TO MAINTAINING THE APPEARANCE OF THE CITY STORMWATER RETENTION POND NEAR THE INTERSECTION OF 4TH STREET AND CENTER AVENUE; STATING A NEED FOR SUCH LEVY; PROVIDING FOR THE MAILING OF THIS RESOLUTION; AND PROVIDING FOR AN EFFECTIVE DATE.**

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF HOLLY HILL, FLORIDA:**

**SECTION 1. AUTHORITY.** This Resolution of the City of Holly Hill, Florida (the "City") is adopted pursuant to Sections 166.021 and 197.3632, Florida Statutes, and other

Attachment: Minutes - February 25, 2025 - Regular City Commission meeting (4810 : Minutes)

applicable provisions of law.

**SECTION 2. FINDINGS.** It is hereby ascertained, determined and declared as follows:

(A) The City Commission of Holly Hill, Florida (the "City Commission"), intends to use the uniform method for collecting non-ad valorem assessments levied against the real property comprising the proposed Anastasia Court residential townhome project to be located on Anastasia Court, Holly Hill, 32117 (such real property is collectively referred to herein as the "Anastasia Court Assessment Area"). A legal description of the Anastasia Court Assessment Area is attached hereto as Exhibit A and incorporated herein. This Resolution is adopted pursuant to and is authorized by Section 197.3632, Florida Statutes, which will allow such assessments to be collected annually, commencing in November 2025, in the same manner as provided for ad valorem taxes. The assessments will continue from year to year.

(B) The City Commission held a duly advertised public hearing for the purpose of considering the adoption of this Resolution, proof of publication of such hearing being attached hereto as Exhibit B.

**SECTION 3. UNIFORM METHOD OF COLLECTING NON-AD VALOREM ASSESSMENTS.**

(A) Commencing with the ad valorem tax bills issued in November 2025, and continuing each year thereafter, the City hereby announces its intention to use the uniform method of collecting non-ad valorem assessments in the Anastasia Court Assessment Area for more than one year as authorized in Section 197.3632, Florida Statutes, as amended, to fund the annual costs of mowing, grounds maintenance and other services related to maintaining the appearance of the City stormwater retention pond located west of the intersection of 4th Street and Center Avenue, adjacent to the Anastasia Court Assessment Area.

(B) The City hereby determines that the levy of such assessments is needed to fund the cost of providing such services for the special benefit of the real property comprising the Anastasia Court Assessment Area.

(C) Adoption of this Resolution is solely for the purpose of complying with the statutory requirements that the City publicly announce to the Florida Department of Revenue, the Volusia County Property Appraiser and the Volusia County Tax Collector that it may levy non-ad valorem assessments and use the uniform method of collection. Adoption of this Resolution shall not be deemed to commit or require the City to impose any assessments.

(D) Upon adoption, the City Manager, or designee thereof, is hereby directed to send a copy of this Resolution by United States mail to the Florida Department of Revenue, the Volusia County Property Appraiser and the Volusia County Tax Collector.

**SECTION 4. CONSTRUCTION; EFFECTIVE DATE.** This Resolution shall be liberally construed to effect the purposes hereof and shall become effective immediately upon

Attachment: Minutes - February 25, 2025 - Regular City Commission meeting (4810 : Minutes)

adoption.

**APPROVED AND AUTHENTICATED on this 25th day of FEBRUARY, 2025.**

**EXHIBIT A**

**LEGAL DESCRIPTION OF THE**

**ANASTASIA COURT ASSESSMENT AREA**

**EXHIBIT B**

**PROOF OF PUBLICATION**

Enacted and approved this 25th day of February, 2025, in Holly Hill

5.

1538 Cordova Avenue - Variance Request

(Requested by Brian Walker, Board of Planning and Appeals)
**Mayor Penny opened public participation.**
Jeff Lowe, the applicant, Holly Hill, spoke.
**Mayor Penny closed public participation.**

| | |
|---|---|
| **RESULT:** | **APPROVED [UNANIMOUS]** |
| **MOVER:** | Roy Johnson, City Commissioner |
| **SECONDER:** | Jeffrey DeLanoy, City Commissioner |
| **AYES:** | Penny, Snow, Currie, DeLanoy, Johnson |

Enacted and approved this 25th day of February, 2025, in Holly Hill

Attachment: Minutes - February 25, 2025 - Regular City Commission meeting (4810 : Minutes)

## 7. COMMUNICATIONS

A. City Manager Comments

Mr. Forte reminded the Mayor and Commissioners that by this Friday he should have all of their nominations for the Charter Review Committee so he can get them on the March 11th agenda. Mr. Forte stated that he found out today, and he sent the Commission an email, that we were in violation of one of our water testing criteria. We test our water weekly internally and we were supposed to test it annually to a third-party testing company and in the changing of supervisors at the Water Plant, the outgoing supervisor thought the incoming supervisor sent it out and the incoming supervisor thought the outgoing supervisor sent it out. There's no record of it. No log of it so we are technically in violation. That does not mean that our water failed. It just means that we didn't send it out for independent testing. We have to send a letter to all of our Utility customers letting them know that we are in violation. It was an oversight. The water is not in danger, the water did not fail. We just failed to have it tested by a third-party.

B. City Attorney Comments

None.

C. Mayor's Comments

Mayor Penny thanked staff for the recent concert series at Pictona. There have been over 500 people in attendance. There will be another one on March 28th at 7:00 PM, Rocky & The Rollers - Decades Dance Party. Great venue. Mayor Penny mentioned that he has been noticing lately that the city has more tenants moving out of homes or homeowners moving out and they put them up for sale and all their belongings are being dumped on the front yard and then Waste Pro takes it away and then two weeks later the house is for sale, and he's not talking about storm damage stuff. This is just junk that people are putting out there. He understands Code Enforcement then calls Waste Pro to come do a special pickup and then we bill that person. His concern is if it's a tenant and we bill that person, they've moved or if it's a homeowner and they put their house up for sale, they've moved and now we have an uncollectible bill. Is there any way, through all this new Code Enforcement stuff, to fast track that so that $300 bill gets slapped as a tax lien on that property so that we get collected? Because he has, in the last two weeks, he has seen at least five or six houses in my neighborhood like that.

Mr. Forte stated that's the very reason why we have larger deposits, is for that. The mess comes because the people moving out do put it out in the right-of-way and then people driving by pick through it and then it leaves this bigger disaster. We do run the risk, sometimes, of people not paying that bill but that's why we have that last utility bill that's due and that's why we have larger deposits, primarily on rental homes.

D. City Commission Comments

Commissioner Currie thanked everyone for coming out and being a part of the process. It's good to see.

Commissioner DeLanoy briefly explained why he voted "no" on Ordinance 3083 for first reading. There was some discussion amongst the Mayor and Commissioners at this time.

Attachment: Minutes - February 25, 2025 - Regular City Commission meeting (4810 : Minutes)

He did ask for the Commission to hold a workshop before the next meeting to talk about that section of the Ordinance that he is concerned with in the Ordinance before the second reading. There was ***consensus*** to hold a workshop on March 11, 2025 at 5:30 PM. Mr. Forte stated that he will get with Attorney Simpson and work on the wording to be sure that he is comfortable with the language moving forward.

Commissioner Johnson mentioned all the improvements to the playgrounds; has a TPO meeting tomorrow and Bike Week starts this week.

Commissioner Snow mentioned one of the things she said during her campaign was she believes in the homeowners and she believes they are our stakeholders, they are the most valuable assets we have and she brings that with her to all my meetings with Mr. Forte and all the questions she asks and the one thing she knows is that our staff, and our managers, give people way more opportunity than the law says they need to. If you go in the planning department and you need to correct somebody, some somebody will work with you as long as you show progress and the intent to get it fixed. She doesn't believe we've made any changes to our homeowners being our priorities.

Mayor Penny reminded everyone about the Easter Egg event on April 12th starting at 10:00 AM - 12:00 PM here at City Hall.

## 8. ADJOURNMENT

The meeting adjourned at approximately 7:45 PM.

Attachment: Minutes - February 25, 2025 - Regular City Commission meeting (4810 : Minutes)

# CITY OF HOLLY HILL, FLORIDA

## CITY COMMISSION

## MINUTES ● FEBRUARY 25, 2025

**Large Conference Room** | **Work Session** | **5:00 PM**

**CITY HALL**
**1065 RIDGEWOOD AVENUE**
**HOLLY HILL, FL 32117**

City Clerk's office: (386) 248-9441 - Fax: (386) 248-9448

## 1. CALL TO ORDER

a. Roll Call

| Attendee Name | Title | Status | Arrived |
|---|---|---|---|
| John Penny | Mayor | Present | |
| Debra Snow | City Commissioner | Present | |
| Penny Currie | City Commissioner | Present | |
| Jeffrey DeLanoy | City Commissioner | Present | |
| Roy Johnson | City Commissioner | Present | |

## 2. 7TH STREET NEIGHBORHOOD PARK - PLAYGROUND

1.

7Th Street Park Playground - CDBG

(Requested by Valerie Manning, City Clerk)
Mr. Forte mentioned that this item is before the Commission at tonight's regular meeting and he thought it would be a good idea to hold a workshop to go over the designs ahead of time and see if they can come up with a consensus on the one they all like before the meeting.
Joseph Grusauskas, Public Works Director and Steve Juengst, Deputy Public Works Director were present and shared a PowerPoint presentation with the Commission as it pertains to the bid submittal designs received for the 7th Street Neighborhood Park playground. The following information was shared along with the current existing play features and it's location and where the new playground will go.

**Bid Specifications**:

- Complete Child Play System Installed
- Not to exceed $102,966 (grant)
- ADA ramp
- Equipment detail:
- Material & Warranty Specifications
- Coastal (salt) Tolerant
- Layout

Advance Recreational Concepts - $98,021.70
Bliss Products - $101,166.00
Jammin - Quilcene - $87,271.26 (*no rendering of a design was provided in bid submittal*)
Jammin - Martingale - $84,372.88

Attachment: Minutes - February 25, 2025 - Workshop (4810 : Minutes)

| | | |
|---|---|---|
| Jammin - Double Agent - | $101,512.78 |
| Kor Kat - | $102,952.40 |
| Miracle Recreation - | $101,325.04 |
| Playmore West, Inc. - | $102,966.00 |
| Playworx - | $102,966.00 |
| Top Line Recreation - | $102,966.00 |

After some discussion, there was ***consensus*** from the Commission to go with **"Miracle Recreation"** as their top pick for the new playground equipment for 7th Street Neighborhood Park.

_____

Other items discussed:

Mr. Forte mentioned that he had reached out to Karen Allen from the Volusia League of Cities to see if she would be interested in helping with the Goal Setting Session in the near future. He is waiting to hear back from her in regards to that and he will keep them updated. Mr. Forte showed the Commission the list of goals from the 2019 Goal Setting session and a lot of that list has already been completed and/or in the completion stage or with a few, will never get completed.

Mayor Penny stated that his mile marker "417", 4/17, he would like to have an Employee Appreciation Day luncheon on that day and let staff work out the details on that and he will help too. It's mostly the elected officials but if the department heads want to help, would serve the employees lunch. There was ***consensus*** to have the Employee Appreciation Day on April 17th.

*(A copy of this workshop in its entirety is available online or available upon request on a CD in the City Clerk's Office.)*

## 3. ADJOURNMENT

The workshop adjourned at approximately 5:36 PM.

Attachment: Minutes - February 25, 2025 - Workshop (4810 : Minutes)

HOLLY HILL
FLORIDA

**STAFF REPORT**
**CITY OF HOLLY HILL, FLORIDA**

**City Commission**
**Resolution**

**MEETING DATE:** **March 11, 2025**
**FROM:** **Michele Moore**
**SUBJECT:** **A Resolution of the City Commission of the City of Holly Hill, Volusia County, Florida, Amending the Adopted Budget for the City of Holly Hill for the Fiscal Year 2024-2025; Providing for Severability; and Providing for an Effective Date.**
**NUMBER:** **2025-R-20**
**APPLICANT:**
**PLANNER:**

**DISCUSSION**:

The City of Holly Hill applied for and received a grant from the State of Florida General Appropriations Act, 2023 Legislature, nonrecurring funds through the Department of Law Enforcement for Drone Replacement. The submission of this Drone Replacement Program Financial Assistance Agreement between the Florida Department of Law Enforcement and the Holly Hill Police Department to purchase two security standards compliant drones as dictated by Florida Administrative Code, Department of Management Services was approved by Commission, September 9, 2024.

**FISCAL ANALYSIS:**

The FDLE Drone Replacement Program grant is 100% reimbursable and will have no financial impact to the city for the purchase of two Axon Air Skydio drones with three years of Axon Air Skydio Care Cellular 5G service at a cost of $44,190.00.

**STAFF RECOMMENDATION**:

Approval and acceptance of the FDLE Drone Replacement Program grant revenue in the amount of $44,190.00 for the purchase of two Axon Air Skydio drones with three years Axon Air Care cellular service and corresponding capital expenditure budget per the budget amendment, Attachment A.

**COMMISSION GOAL:**

**Goal #1**: Develop and maintain a sound and sustainable financial plan for the city that establishes sufficient reserves for all funds, ensures (whenever possible) that user fees pay for services rendered, provides a realistic capital improvement program, water, storm water, waste water and solid waste management and disaster preparedness with a focus on intergovernmental collaboration, private sector partnerships, and utilization of technologies and proven innovations.

**MOTION:**

**APPROVE RESOLUTION BY AMENDING THE ADOPTED BUDGET FOR THE CITY OF HOLLY HILL FOR THE FISCAL YEAR 2024-2025.**

**ATTACHMENTS:**

- Attachment A - BAR FDLE Drone Replacement Program (PDF)
- Drone Replacement Grant Agreement (PDF)
- Axon Air Skydio X10 (JPG)

# Resolution No. 2025-20

## A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF HOLLY HILL, VOLUSIA COUNTY, FLORIDA, AMENDING THE ADOPTED BUDGET FOR THE CITY OF HOLLY HILL FOR THE FISCAL YEAR 2024-2025; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

**A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF HOLLY HILL, VOLUSIA COUNTY, FLORIDA, AMENDING THE ADOPTED BUDGET FOR THE CITY OF HOLLY HILL FOR THE FISCAL YEAR 2024-2025; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, this resolution, amending the budget, is to account for additional revenue from the Florida Department of Law Enforcement Drone Replacement Program Financial Assistance with an adjustment of $44,190 revenues and expenditures in total pursuant to itemizations contained in Exhibit "A", which is attached hereto and incorporated herein; and

**WHEREAS**, the budget amendments will allow the City of Holly Hill to amend the Fiscal Year 2024-2025 budget.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF HOLLY HILL, FLORIDA:**

**SECTION 1. AMENDED BUDGET.** The City Commission of the City of Holly Hill amends the Fiscal Year 2024-2025 budget by revising the budget in total pursuant to itemizations contained in Exhibit "A", which is attached hereto and incorporated herein.

**SECTION 2. EFFECTIVE DATE**. This Resolution shall become effective immediately upon its adoption.

**APPROVED AND AUTHENTICATED on this 11th day of MARCH, 2025**.

# CITY OF HOLLY HILL
## Budget Amendment Request
## Fiscal Year 2024-2025

| Requesting Department | | | Date |
|---|---|---|---|
| Finance | | | 3/25/20 |

| ADD FUNDS TO ACCOUNT NUMBER: | PROJECT NUMBER: | ACCOUNT DESCRIPTION: | AMOUNT: |
|---|---|---|---|
| 001-0000-334-2400 | | State Grants | 44,190.( |
| | | | |
| | | | |
| | | Total | 44,190.( |

| ADD FUNDS TO ACCOUNT NUMBER: | PROJECT NUMBER: | ACCOUNT DESCRIPTION: | AMOUNT: |
|---|---|---|---|
| 001-8110-580-6400 | | Machinery & Equipment | 44,190.( |
| | | | |
| | | | |
| | | Total | 44,190.( |

**Purpose of Transfer:** (include as much detail as possible)

To create budget for the receipt of the Florida Department of Law Enforcement Drone Replacement Program grant revenue and for the purchase of two Axon Skydio drones expenditure.

**Note:** Funds can only be transferred within the same fund and same department without requiring further commission action. addition funds can only be expended after amendment is completed.

---------- Management Approvals----------

Department Head Signature _____ Date

City Manager Signature _____ Date

---------- For Finance Use Only ----------

Finance Review

Finance Director Signature _____ Date _____ Resolution #

Attachment: Attachment A - BAR FDLE Drone Replacement Program (2025-R-20 : Budget Resolution for FY2024-2025 FDLE Drone Replacement

**Award #:** 3X098
**CSFA:** 71.092

# Drone Replacement Program Financial Assistance Agreement
# between
# Florida Department of Law Enforcement
# and
# Holly Hill Police Department

This agreement is entered into by and between the Florida Department of Law Enforcement (herein referred to as "FDLE" or "Department") and the Recipient Agency named above.

WHEREAS, the Department has the authority pursuant to Florida law and does hereby agree to provide state financial assistance to the Recipient upon the terms and conditions hereinafter set forth, and

WHEREAS, The General Appropriations Act, 2023 Legislature, Section 123 provides approximately $25,000,000 in nonrecurring funds to the Florida Department of Law Enforcement for the Drone Replacement Program established in Chapter 2023-240, Laws of Florida, and

WHEREAS, The General Appropriations Act, 2024 Legislature, Section 147, reverted and appropriated the unexpended balance of funds for use in the 2024-2025 fiscal year, and

WHEREAS, Chapter No. 2024-228, Section 44, amended Drone Replacement Program requirements, and

WHEREAS, Section 934.50, Florida Statutes establishes rules, regulations, and security standards for the use of drones by governmental entities, and

WHEREAS, pursuant to Rule 60GG-2.0075, Florida Administrative Code, the Department of Management Services (DMS) has published minimum security standards for drones used by governmental entities; and

WHEREAS, the Recipient purchased a drone that does not meet the minimum security standards in Rule 60GG-2.0075, Florida Administrative Code, and

WHEREAS, the Recipient seeks to receive funding to replace the noncompliant drone with a drone that meets required minimum security standards.

NOW THEREFORE, in consideration of the foregoing, the parties hereto agree to this agreement as follows:

This agreement is subject to all applicable state financial assistance standard conditions provided in **Appendix B**.

The State of Florida's performance and obligation to pay under this agreement is contingent upon an appropriation by the Legislature, availability of funds, and subject to any modification in accordance with Chapter 216, Florida Statutes or the Florida Constitution.

FDLE will administer and disburse funds under this agreement in accordance with sections 215.97, 215.971, 215.981 and 215.985, F.S. for state financial assistance. The Recipient shall perform all tasks, activities, and provide deliverables, including reports, as specified in this agreement. FDLE's determination of acceptable expenditures shall be conclusive.

The Recipient certifies with respect to this agreement that it possesses the legal authority to receive the funds to be provided under this agreement and that, if applicable, its governing body has authorized, by resolution or otherwise, the execution and acceptance of this agreement with all covenants and assurances contained herein. The Recipient also certifies that the undersigned possesses the authority to legally execute and bind Recipient to the terms of this agreement.

Attachment: Drone Replacement Grant Agreement (2025-R-20 : Budget Resolution for FY2024-2025 FDLE Drone Replacement Grant)

**Award #:** 3X098
**CSFA:** 71.092

Expenditures of state financial assistance shall be compliant with laws, rules and regulations applicable to expenditures of State funds, including, but not limited to, the Reference Guide for State Expenditures published by the Florida Department of Financial Services.

**OVERVIEW AND FUNDING**

**Project Title:** FY2024-25 Drone Replacement Program

**Project Start Date:** 07/01/2024 **Project End Date:** 06/30/2025

**Program Activities and Scope of Work**

The Florida Legislature amended Section 934.50, Florida Statutes during the 2022 session. By July 1, 2022 governmental agencies using any drone not produced by an approved manufacturer must implement a plan to discontinue the use of the such drone by January 1, 2023. This grant provides funding for the Recipient to replace drones that are not in compliance with Rule 60GG-2.0075, Florida Administrative Code. The Recipient will be awarded funds in an amount commensurate with the replacement cost, not to exceed $25,000 per compliant drone, for each noncompliant drone relinquished to the Department.

To be eligible for payment under this program, the noncompliant drone must not be at end-of-life and must still be in working condition. In order to receive reimbursement for this program, drones which were purchased that are not compliant with the minimum security standards established in Rule 60GG-2.0075, Florida Administrative Code, must be relinquished to the Florida Department of Law Enforcement.

In accordance with revised program guidelines established in the 2024 legislative session, the first two functional drones of each make and model relinquished to the Department, will be provided to the Florida Center for Cybersecurity at the University of South Florida (USF) for analysis. All drones relinquished to the Department and not subsequently provided to the Florida Center for Cybersecurity will be destroyed.

Additionally, under the new program guidelines established in 2024-228, Section 44, the Department will use a portion of these funds to increase awards previously provided in fiscal year 2023-2024, which were based on the noncompliant drone's current value.

**RECIPIENT'S RESPONSIBILITY**

The Recipient must prepare a Drone Certification Form (**Appendix A**) for the noncompliant drone(s) they are seeking replacement for. This form includes an attestation that the noncompliant drone has not reached its end of life and is in working condition at the time it is relinquished. This must be provided to the Department at the time of relinquishment and should be accompanied by any operational manuals that distinguish make, model, and year of the noncompliant drone(s). This is crucial for the analysis conducted by the Center for Cybersecurity at the University of South Florida.

The Recipient must submit documentation for the original purchase of the noncompliant drone, including but not limited to: invoice, cancelled check or bank statement, or other proof of payment to document the noncompliant drone was originally purchased by the Recipient organization.

The Recipient is responsible for relinquishing the noncompliant drone to the Florida Department of Law Enforcement to either Tallahassee Regional Operations Center or Tampa Bay Regional Operations Center. To facilitate this process, the Recipient must schedule an appointment with the below FDLE contact for the appropriate location for relinquishment of the noncompliant drone. The days that appointments can be scheduled are Tuesdays from 9:00 AM to 5:00 PM (EST) and Thursdays from 1:00 PM - 5:00 PM (EST).

**Tallahassee Regional Operations Center (TROC)– 2331 Phillips Road, Tallahassee, FL 32308**
**Point of Contact:** Robert Lyons – 850-410-7419 – RobertLyons@fdle.state.fl.us

**Tampa Bay Regional Operations Center(TBROC) – 4211 North Lois Avenue, Tampa, FL 33614**
**Point of Contact:** Corey Monaghan – 813-878-7887 – CoreyMonaghan@fdle.state.fl.us
**Alternate POC:** Richard Kaplan – RichardKaplan@fdle.state.fl.us

Attachment: Drone Replacement Grant Agreement (2025-R-20 : Budget Resolution for FY2024-2025 FDLE Drone Replacement Grant)

**Award #:** 3X098
**CSFA:** 71.092

Funds received under this program must be used to acquire drones that are compliant with Rule 60GG-2.0075, Florida Administrative Code. The approved drones must have a purchase date of January 1, 2022 or later.

**DELIVERABLES**

As stated in the scope and responsibilities above, the Recipient shall relinquish any noncompliant drones to the Department and purchase new drones that are compliant with Rule 60GG-2.0075, Florida Administrative Code.

**DISTRIBUTION AND PAYMENTS**

This award is a cost-reimbursement agreement with the ability to request a cash advance. The Recipient will be awarded funds in an amount commensurate with the replacement cost, not to exceed $25,000 per compliant drone, for each noncompliant drone relinquished to the Department.

Any funds paid in excess of the amount to which the participating agency is entitled under the terms and conditions of the agreement must be refunded to FDLE. Factual misrepresentations of drone purchases or other certifications will result in the loss of funding.

Funds under this agreement will be disbursed when all the following criteria are met:

- Executed agreement is signed by the Chief Official and provided to OCJGSFA@fdle.state.fl.us;
- The Drone Certification Form (Appendix A) is prepared and signed by the Chief Official and provided to OCJGSFA@fdle.state.fl.us;
- Noncompliant drones are relinquished to FDLE and the Drone Certification Form (Appendix A) is signed by the FDLE point-of-contact in the region where it is relinquished; and
- Drone Certification Form (Appendix A) signed by the FDLE Regional Operations Center point-of-contact is provided to OCJGSFA@fdle.state.fl.us.
- Criteria is met for Option 1 (Reimbursement) or Option 2 (Cash Advance):

  Option 1 = Reimbursement: The Recipient may use its own funds to purchase the compliant drone and provide documentation related to the purchase including: purchase order, invoice, and proof of payment (cancelled check, bank/card statement, etc.). This method may be used for agencies who may have purchased a compliant drone prior to this program being released.

  Option 2 = Cash Advance: The Recipient may request a cash advance to receive program funds and subsequently purchase the compliant drone. In order to qualify for this method of payment, the Recipient must provide a valid, executed purchase order and must be ready to order the compliant drone immediately upon the receipt of advanced funds. The Recipient must provide documentation of purchase (invoice) and proof of payment (cancelled check, bank/card statement, etc.) within 45 days of receiving the advanced funds. Failure to provide documentation within 45 days will result in the Recipient being required to submit a refund to FDLE.

**FDLE GRANT MANAGEMENT CONTACTS**

The following individuals can assist with any program related questions or concerns:

**FDLE Grant Manager**
**Name:** Patricia Stark
**Title:** Government Analyst II
**Phone:** 850-617-1252
**Email:** PatriciaStark@fdle.state.fl.us

**FDLE Grant Supervisor**
**Name:** Tennille Robinette
**Title:** Senior Management Analyst Supervisor
**Phone:** 850-617-1268 or 850-661-9295
**Email:** TennilleRobinette@fdle.state.fl.us

If you are unable to reach either member above directly, please call the Office of Criminal Justice Grants main line at 850-617-1250 or email OCJGSFA@fdle.state.fl.us.

Attachment: Drone Replacement Grant Agreement (2025-R-20 : Budget Resolution for FY2024-2025 FDLE Drone Replacement Grant)

Award #: 3X 098
CSFA: 71.092

## RECIPIENT CONTACTS

For assistance with any contract or financial questions, the Florida Department of Law Enforcement can contact:

**Contract/Grant Manager:**
(please print)

Name: Byron Williams
Title: Chief of Police
Phone: 386-248-9494
Email: bwilliams@hollyhillfl.org

**Chief Official**
(please print)

Name: Joseph Forte
Title: City Manager
Phone: 386-248-9425
Email: jforte@hollyhillfl.org

**Financial Contact:**
(please print)

Name: Michele Moore
Title: Finance Director
Phone: 386-248-9426
Email: mmoore@hollyhillfl.org

**Alternate Point-of- Contact**
(please print)

Name: Mike Shaffer
Title: Criminal Investigation Sergeant
Phone: 386-248-9478
Email: mshaffer@hollyhillfl.org

**Recipient's Vendor ID (FEID/EIN):** 59-6000337

**Please provide the Remittance/Payment Address where a check should be mailed if the Recipient is not set up for EFTs from the State of Florida:**

**Entity Name:** City of Holly Hill
**Address 1:** 1065 Ridgewood Ave
**Address 2:**
**City, State, Zip:** Holly Hill, FL 32117

Attachment: Drone Replacement Grant Agreement (2025-R-20 : Budget Resolution for FY2024-2025 FDLE Drone Replacement Grant)

Award #: 3X 098
CSFA: 71.092

## SIGNATURES

In witness whereof, the parties affirm they each have read and agree to the conditions set forth in this agreement, have read and understand the agreement in its entirety and have executed this agreement by their duly authorized officers on the date, month and year set out below.

**Modifications to this page, including strikeovers, whiteout, etc. are not permitted.**

**Florida Department of Law Enforcement**
**Office of Criminal Justice Grants**

Signature: _____ Date: 8/8/24

Printed Name and Title: Cody Menacof, Bureau Chief

**Recipient**
**Holly Hill Police Department**

**The award is not valid until signed and dated by all required parties including either the Chief Official or Designee below. Any Designee signatures must be accompanied by documentation granting the authority to execute this agreement.**

**Recipient Chief Official**

Signature: _____ Date: 7-31-2024

Printed Name and Title: Joseph Forte, City Manager

***** If using a designee, sign the Chief Official Designee section below*****

**Recipient Chief Official Designee**

Signature: _____ Date: _____

Printed Name and Title: _____

**Additional Recipient Signatures (optional)**

**If your local process requires additional signatures (i.e., legal, clerk, etc.) use the spaces below.**

Signature: _____ Date: _____

Printed Name and Title: _____

Signature: _____ Date: _____

Printed Name and Title: _____

Attachment: Drone Replacement Grant Agreement (2025-R-20 : Budget Resolution for FY2024-2025 FDLE Drone Replacement Grant)

Award #: 3X 098
CSFA: 71.092

**Appendix A – Drone Certification Form**

**Recipient:** **Holly Hill Police Department**

**Select One:** ☑ **New Participant** ☐ **Additional Drones (FY24-25)**

**NOTE:** Please do not list accessories as line items. If you wish to capture the cost of accessories your department has invested in the noncompliant drone, please add it the purchase price of the drone.

| | Drone ID (Serial #) | Make | Model | Purchase Date | Purchase Price |
|---|---|---|---|---|---|
| 1 | 163DFCD001393M | DJI | Mavic Pro | 07/28/19 | $ 1,878.00 |
| 2 | 163DFC50010U4X | DJI | Mavic Pro | 07/28/19 | $ 1,878.00 |
| 3 | | | | | |
| 4 | | | | | |
| 5 | | | | | |
| 6 | | | | | |
| 7 | | | | | |
| 8 | | | | | |
| 9 | | | | | |
| 10 | | | | | |
| 11 | | | | | |
| 12 | | | | | |
| 13 | | | | | |
| 14 | | | | | |
| 15 | | | | | |
| 16 | | | | | |
| 17 | | | | | |
| 18 | | | | | |
| 19 | | | | | |
| 20 | | | | | |

On behalf of the Recipient, I acknowledge the following statements are true and correct:

1. The drones above are in working order and not at their end of life.
2. Funds provided for the drone(s) above will only be used for the purchase of compliant drones.
3. Documentation for the initial purchase of each relinquished, noncompliant drone above was, or will be, provided to OCJGSFA@fdle.state.fl.us.

**Signature:** _____ **Date:** 07/31/24

**Name/Title:** Byron Williams, Chief of Police

****** FDLE Regional Operations Center ONLY ******

I certify the drones listed above were received and verified on the date provided below.

_____ _____
Signature Date

Attachment: Drone Replacement Grant Agreement (2025-R-20 : Budget Resolution for FY2024-2025 FDLE Drone Replacement Grant)

**Award #:** 3X098
**CSFA:** 71.092

Attachment: Drone Replacement Grant Agreement (2025-R-20 : Budget Resolution for FY2024-2025 FDLE Drone Replacement Grant)

## Appendix B – FY2024-25 State Financial Assistance Standard Conditions

The following terms and conditions will be binding upon approval of the grant award and execution of the contract by both the Recipient and the Florida Department of Law Enforcement. The Recipient will maintain required registrations and certifications for eligibility under this program.

The Department and the Recipient agree that they do not contemplate the development, transfer or receipt of intellectual property as a part of this agreement.

### SECTION I: PROJECT IMPLEMENTATION

**Legal Authority:** The Recipient certifies with respect to this agreement that it possesses the legal authority to receive the funds to be provided under this agreement and that, if applicable, its governing body has authorized, by resolution or otherwise, the execution and acceptance of this agreement with all covenants and assurances contained herein. The Recipient also certifies that the undersigned possesses the authority to legally execute and bind Recipient to the terms of this agreement.

**Not Operational within 60 and 90 Days:** If a project is not operational within 60 days of the original start date of the award period, the Recipient must report by letter to the Department the steps taken to initiate the project, the reasons for delay, and the expected start date. If a project is not operational within 90 days of the original start date of the award period, the Recipient must submit a second statement to the Department explaining the implementation delay. Upon receipt of the 90-day letter, the Department shall determine if the reason for delay is justified or shall, at its discretion, require additional project documentation and justifications throughout the award period. The Department will also require the Recipient provide a revised project timeline that includes all anticipated project activities, tasks, and estimated completion date(s).

### SECTION II: PAYMENTS

**Obligation to Pay:** The State of Florida's obligation to pay under this agreement is contingent upon an appropriation by the Legislature.

**Overpayments:** Any funds paid in excess of the amount to which the Recipient is entitled under the terms and conditions of the agreement must be refunded to the Department. Any balance of unobligated cash that has been paid and has not been authorized to be retained for direct program costs in a subsequent period must be refunded to the Department.

**Advance Funding (Drone Program Only):** Advance funding may be provided to a Recipient upon completion and submission of the following to the assigned FDLE Grant Manager: (1) a completed "Compliant Drone Cash Advance Request" form, (2) a valid, executed Purchase Order, and (3) vendor quote(s) for the compliant drone. The request form must be signed by the Chief Official. Advanced funds must be spent on drone purchase within 30 days of receipt. In order to reconcile the Cash Advance, the Recipient must provide the invoice and proof of payment for the compliant drone to the assigned FDLE Grant Manager within 45 days of the receipt of the advanced funding. Should extenuating circumstances arise which prevent the expenditure of advance funds within 30 days of receipt, or the provision of required documentation to reconcile the funds, a written request to retain the funds must be provided by the Recipient and approved by the Department. Failure to provide documentation will result in a refund of any advanced funding.

### SECTION III: PROJECT AND GRANT MANAGEMENT

**Personnel Changes:** The Recipient must notify the FDLE grant manager of any change in the Chief Officials or Project Director or any change in contact information, including mailing address, phone number, email, or title change.

**Obligation of Grant Funds:** Grant funds shall not under any circumstances be obligated prior to the effective date, or subsequent to the termination date, of the period of performance. Only project costs incurred on or after the effective date, and on or prior to the termination date of the Recipient's project are eligible for reimbursement. All payments must be completed within thirty (30) days of the end of the grant period of performance.

**Financial Management:** The Recipient must have a financial management system able to record and report on the receipt, obligation, and expenditure of grant funds. An adequate accounting system must be able to separately track receipts, expenditures, assets, and liabilities for awards, programs, and subrecipients. The Recipient shall maintain books, records, and documents (including electronic storage media) in accordance with generally accepted accounting procedures and practices. Recipient must have written procedures for procurement transactions.

**Travel:** Cost for travel shall be reimbursed at the Recipient's travel rate, but the maximum reimbursement for each type of travel cost shall not exceed rates established in State of Florida Travel Guidelines, §112.061, F.S.

**Subcontracts:** Recipient agrees that all employees, subcontractors, or agents performing work under the agreement shall be properly trained individuals who meet or exceed any specified training qualifications. Recipient agrees to be responsible for all work performance and all expenses incurred in fulfilling the obligations of this agreement, and will not assign the responsibility for this agreement to another party. If the Recipient subcontracts any or all of the work required under this agreement, the Recipient must provide a completed DFS-A2-NS (Recipient-Subrecipient vs. Vendor Determination) form and a copy of the executed subcontract within thirty (30) days after execution of the subcontract. The Recipient agrees to include in the subcontract that (i) the subcontractor is bound by all applicable state and federal laws and regulations, and (ii) the subcontractor shall hold the Department and Recipient harmless against all claims of whatever nature arising out of the subcontractor's performance of work under this agreement, to the extent allowed and required by law.

**Grant Adjustments:** Recipients must submit a Request for Grant Adjustment to the FDLE grant manager for substantive changes such as: scope modifications, changes to project activities, target populations, service providers, implementation schedules, project director, designs or research plans set forth in the approved agreement, and for any budget changes affecting a cost category that was not included in the original budget. Recipients may transfer up to 10% of the total budget between current, approved budget categories without prior approval, as long as the funds are transferred to an existing line item. Adjustments are required when there will be a transfer of 10% or more of the total budget between budget categories. Under no circumstances can transfers of funds increase the total award. Requests for changes to the grant agreement must be signed by the Recipient or Implementing Agency's chief official or the chief official's designee. All requests for changes must be submitted no later than thirty (30) days prior to grant expiration date.

**Property Management:** The Recipient shall establish and administer a system to protect, preserve, use, maintain, and dispose of any property furnished to it by the Department or purchased pursuant to this agreement.

**SECTION IV: MANDATORY DISCLOSURES**

**Conflict of Interest:** The Recipient will establish safeguards to prohibit employees from using their positions for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest, or personal gain. Recipients must disclose in writing any potential conflict of interest to the Department.

**Violations of Criminal Law:** The Recipient must disclose all violations of state or federal criminal law involving fraud, bribery or gratuity violations potentially affecting the grant award.

**Convicted Vendors:** The Recipient shall disclose to the Department if it, or any of its affiliates, as defined in §287.133(1)(a) F.S., is on the convicted vendor list. A person or affiliate placed on the convicted vendor list following a conviction for a public entity crime is prohibited from doing any activities listed in the agreement for a period of thirty-six (36) months from the date of being placed on the convicted vendor list.

**Vendors on Scrutinized Companies Lists:** If this agreement is in the amount of $1 million or more, Recipient certifies upon executing this agreement, that it is not listed on either the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, created pursuant to §215.473, F.S., or engaged in business operations in Cuba or Syria. In the event that federal law ceases to authorize the states to adopt and enforce the contracting prohibition identified herein, this provision shall be null and void.

**Discriminatory Vendors:** The Recipient shall disclose to the Department if it or any of its affiliates, as defined by §287.134(1)(a), F.S. appears on the discriminatory vendors list. An entity or affiliate placed on the discriminatory vendor list pursuant to §287.134, F.S. may not a) submit a bid, proposal, or reply on a contract or agreement to provide any goods or services to a public entity; b) submit a bid, proposal, or reply on a contract or agreement with a public entity for the construction or repair of a public building or public work; c) submit bids, proposals, or replies on leases of real property to a public entity; d) be awarded or perform work as a contractor, subcontractor, Recipient, supplier, subrecipient, or consultant under a contract or agreement with any public entity; or e) transact business with any public entity.

**Reporting Potential Fraud, Waste, Abuse, and Similar Misconduct:** The Recipient must promptly refer to the Department of Law Enforcement, Office of Criminal Justice Grants any credible evidence that a principal, employee, agent, contractor, subcontractor, or other person has either 1) submitted a claim for grant funds that violates the False Claims Act; or 2) committed a criminal or civil violation of laws pertaining to fraud, conflict of interest, bribery, gratuity, or similar misconduct involving grant funds.

**Non-Disclosure Agreements:** Restrictions and certifications regarding non- disclosure agreements and related matters Recipients or contracts/subcontracts under this award may not require any employee or contractor to sign an internal confidentiality agreement or statement that prohibits, restricts or purports to prohibit or restrict, the reporting of waste, fraud or abuse in accordance with law, to an investigative or law enforcement representative of a state or federal department or agency authorized to receive such information. The Recipient certifies that if informed or notified of any subrecipient, or contractor/subcontractor has been requiring their employees to execute agreements or statements that prohibit the reporting of fraud, waste, or abuse that it will immediately cease all further obligations of award funds to the entity and will immediately notify the Department. The Recipient will not resume obligations until expressively authorized to do so from the Department.

## SECTION V: COMPLIANCE WITH STATUTES, RULES, AND REGULATIONS

In performing its obligations under this agreement, the Recipient shall without exception be aware of and comply with all State and Federal laws, rules and regulations relating to its performance under this agreement as they may be enacted or amended from time-to-time, as well as any court or administrative order, judgment, settlement or compliance agreement involving the Department which by its nature affects the services provided under this agreement. The following are examples of rules and regulations that govern Recipient's performance under this agreement.

**Lobbying Prohibited:** The Recipient shall comply with the provisions of 11.062 and 216.347, F.S., which prohibit the expenditure of funds for the purpose of lobbying the Legislature, judicial branch, or a State agency. No funds or other resources received from the Department in connection with this agreement may

be used directly or indirectly to influence legislation or any other official action by the Florida Legislature or any state agency.

**State of Florida E.O. 20-44: Public-Private Partnerships:** Any entity named in statute with which the agency must form a sole-source, public-private agreement; and any nongovernmental Recipient receiving 50% or more of their annual budget from any combination of state or federal funding must submit an annual report to the Office of Criminal Justice Grants. The report must include the most recent IRS Form 990, detailing the total compensation for the entities' executive leadership teams. Total compensation shall include salary, bonuses, cashed-in leave, cash equivalents, severance pay, retirement benefits, deferred compensation, real-property gifts, and any other payout. In addition, the Recipient must agree through appropriate contract or grant agreement amendment to inform the agency of any changes in total executive compensation between the annual reports. All compensation reports must indicate what percent of compensation comes directly from the State or Federal allocations to the Recipient.

**Civil Rights:** The Recipient agrees to comply with the Americans With Disabilities Act (Public Law 101-336, 42 U.S.C. Section 12101 et seq.) and shall not discriminate against any employee (or applicant for employment) in the performance of this agreement because of race, color, religion, sex, national origin, disability, age, or marital status. These requirements shall apply to all contractors, subcontractors, subgrantees or others with whom it arranges to provide services or benefits to clients or employees in connection with its programs and activities.

**E-Verify:** The Department shall consider the employment by any contractor of unauthorized aliens a violation of section 274(e) of the Immigration and Nationalization Act. Such violation shall be cause for unilateral cancellation of this contract. Pursuant to F.S. 448.095, the Contracting Party and any subcontractors are required to register with and use the E-Verify system operated by the U.S. Department of Homeland Security beginning on January 1, 2021. The Contracting Party and any subcontractors are prohibited from entering into contracts with one another unless all parties register and use the E-Verify system. Subcontractors who enter into contracts with the Contracting Party are required to provide a certification that the subcontractor does not employ or use unauthorized aliens as defined in the statute, a copy of which the Contracting Party must maintain. The Contracting Party and any subcontractors are required to terminate a contract if a party has a good faith belief that another party is in violation of F.S. 448.09(1), prohibiting the employment of unauthorized aliens. If a public employer has a good faith belief that the subcontractor has violated these requirements, but that the Contracting Party has otherwise complied, the public employer must notify the Contracting Party to terminate its contract with the subcontractor. A party may challenge a contract termination in accordance with these requirements. A penalized Contractor is prohibited from obtaining another contract with a public employer for at least one year.

**Background Check:** Whenever a background screening for employment or a background security check is required by law for employment, unless otherwise provided by law, the provisions of Chapter 435 F.S., shall apply. All employees in positions designated by law as positions of trust or responsibility shall be required to undergo security background investigations as a condition of employment and continued employment. For the purposes of the subsection, security background investigations shall include, but not be limited to, employment history checks, fingerprinting for all purposes and checks in this subsection, statewide criminal and juvenile record checks through the Florida Department of Law Enforcement, and federal criminal record checks through the Federal Bureau of Investigation, and may include local criminal record checks through local law enforcement agencies.

**Public Records:** As required by 287.058(1)(c), F.S., the Recipient shall allow public access to all documents, papers, letters, or other public records as defined in 119.011(12), F.S.as prescribed by 119.07(1) F.S., made or received by the Recipient in conjunction with this agreement, except public records which are made confidential by law must be protected from disclosure. It is expressly understood that the Recipient's failure to comply with this provision shall constitute an immediate breach of contract, for which the Department may unilaterally terminate this agreement.

Attachment: Drone Replacement Grant Agreement (2025-R-20 : Budget Resolution for FY2024-2025 FDLE Drone Replacement Grant)

**Independent Contractor, Subcontracting and Assignments:** In performing its obligations under this agreement, the Recipient shall at all times be acting in the capacity of an independent contractor and not as an officer, employee, or agent of the State of Florida. Neither the Recipient nor any of its agents, employees, subcontractors or assignees shall represent to others that it is an agent of or has the authority to bind the Department by virtue of this agreement, unless specifically authorized in writing to do so.

**Timely Payment of Subcontractors:** To the extent that a subcontract provides for payment after Recipient's receipt of payment from the Department, the Recipient shall make payments to any subcontractor within 7 working days after receipt of full or partial payments from the Department in accordance with §287.0585, F.S., unless otherwise stated in the agreement between the Recipient and subcontractor. Failure to pay within seven (7) working days will result in a penalty that shall be charged against the Recipient and paid by the Recipient to the subcontractor in the amount of one-half of one percent (.005) of the amount due per day from the expiration of the period allowed for payment. Such penalty shall be in addition to actual payments owed and shall not exceed fifteen (15%) percent of the outstanding balance due.

**Notice of Legal Actions:** The Recipient shall notify the Department of potential or actual legal actions taken against the Recipient related to services provided through this agreement or that may impact the Recipient's ability to complete the deliverables outlined herein, or that may adversely impact the Department. The Department's Grant Manager will be notified within 10 days of Recipient becoming aware of such actions or potential actions or from the day of the legal filing, whichever comes first.

**Property:** In accordance with 287.05805, F.S., any State funds provided for the purchase of or improvements to real property are contingent upon the Recipient granting to the State a security interest in the property at least to the amount of the State funds provided for at least five (5) years from the date of purchase or the completion of the improvements or as further required by law.

**SECTION VI: RECORDS, AUDITS, AND INFORMATION SECURITY**

**Records Retention:** Retention of all financial records, supporting documents, statistical records, and any other documents (including electronic storage media) pertinent to this agreement shall be maintained by the Recipient during the term of this agreement and retained for a period of five (5) years after completion of the agreement or longer when required by law. In the event an audit is required under this agreement, records shall be retained for a minimum period of five years after the audit report is issued or until resolution of any audit findings or litigation based on the terms of this agreement, at no additional cost to the Department. Upon demand, at no additional cost to the Department, the Recipient will facilitate the duplication and transfer of any records or documents during the term of this agreement and the required five (5) year retention period. No record may be withheld, nor may the Recipient attempt to limit the scope of any of the foregoing inspections, reviews, copying, transfers or audits based on any claim that any record is exempt from public inspection or is confidential, proprietary or trade secret in nature; provided, however, that this provision does not limit any exemption to public inspection or copying to any such record. These records shall be made available at all reasonable times for inspection, review, copying, or audit by State, or other personnel duly authorized by the Department.

**Records Inspection:** Pursuant to Section 216.1366, F.S., in order to preserve the interest of the state in the prudent expenditure of state funds, the Department shall be authorized to inspect the (a) Financial records , papers, and documents of the Contractor that are directly related to the performance of the Contract or the expenditure of state funds, and (b) Programmatic records, papers, and documents of the Contractor which the Department determines are necessary to monitor the performance of the Contract or to ensure that the terms of the Contract are being met. The Contractor shall provide such records, papers, and documents requested by the Department within ten (10) business days after the request is made.

Attachment: Drone Replacement Grant Agreement (2025-R-20 : Budget Resolution for FY2024-2025 FDLE Drone Replacement Grant)

**Monitoring:** The Recipient agrees to comply with the Department's grant monitoring guidelines, protocols, and procedures; and to cooperate with the Department on all grant monitoring requests, including requests related to desk reviews, enhanced programmatic desk reviews, site visits, and/or Florida Department of Financial Services contract reviews and Expanded Audits of Payment (EAP). The Recipient agrees to provide the Department all documentation necessary to complete monitoring of the award and verify expenditures in accordance with 215.971, F.S. Further, the Recipient agrees to abide by reasonable deadlines set by the Department for providing requested documents. Failure to cooperate with grant monitoring activities may result in sanctions affecting the Recipient's award, including, but not limited to: withholding and/or other restrictions on the Recipient's access to funds, and/or referral to the Office of the Inspector General for audit review.

**Florida Single Audit Act (FSAA):** The Recipient shall comply and cooperate immediately with any inspections, reviews, investigations, or audits deemed necessary by The Office of the Inspector General (§20.055, F.S.). In the event that the Recipient expends a total amount of state financial assistance equal to or in excess of $750,000 in any fiscal year, the Recipient must have a single audit or project-specific audit in accordance with §215.97, F.S. and the applicable rules of the Department of Financial Services and the Auditor General. In determining the state financial assistance expended in its fiscal year, the Recipient shall consider all sources of state financial assistance, including state financial assistance received from the Department of Law Enforcement, other state agencies, and other non-state entities. State financial assistance does not include Federal direct or pass-through awards and resources received by a non-state entity for Federal program matching requirements. The schedule of expenditures should disclose the expenditures by contract/agreement number for each contract with the Department in effect during the audit period. All questioned costs and liabilities due the Department shall be fully disclosed in the audit report package with reference to the specific contract number. If the Recipient expends less than $750,000 in state financial assistance in its fiscal year, an audit conducted in accordance with the provisions of 215.97, F.S., is not required. In the event that the Recipient expends less than $750,000 in state financial assistance in its fiscal year and elects to have an audit conducted in accordance with the provisions of 215.97, F.S., the cost of the audit must be paid from the non-state entity's resources (i.e., the cost of such an audit must be paid from the Recipient's resources obtained from other than State entities). Pursuant to 215.97(8), F.S., state agencies may conduct or arrange for audits of state financial assistance that are in addition to audits conducted in accordance with §215.97, F.S. In such an event, the state awarding agency must arrange for funding the full cost of such additional audits. Any reports, management letters, or other information required to be submitted to the Department pursuant to this agreement shall be submitted within nine (9) months after the end of the Recipient's fiscal year or within 30 days of the Recipient's receipt of the audit report, whichever occurs first, unless otherwise required by Florida Statutes. Copies of financial reporting packages required by this agreement shall be submitted by or on behalf of the Recipient directly to each of the following:

The Department of Law Enforcement:
Florida Department of Law Enforcement
Office of Criminal Justice Grants
ATTN: State Financial Assistance
Post Office Box 1489 Tallahassee, Florida 32302-1489

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

**Criminal Justice Information Data Security:** Acceptance of this award, constitutes understanding that transmission of Criminal Justice Information (CJI) between locations must be encrypted to conform to the Federal Bureau of Investigation (FBI) Criminal Justice Information Services (CJIS) Security Policy.

**Recipient's Confidential and Exempt Information:** By executing this agreement, the Recipient acknowledges that any information not marked as "confidential" or "exempt" will be posted by the Department on the public website maintained by the Department of Financial Services pursuant to 215.985, F.S. The Recipient agrees that, upon written request of the Department, it shall promptly provide to the Department a written statement of the basis for the exemption applicable to each provision identified by the Recipient as "confidential" or "exempt", including the statutory citation to an exemption created or afforded by statute, and state with particularity the reasons for the conclusion that the provision is exempt or confidential. Any claim by Recipient of trade secret (proprietary) confidentiality for any information contained in Recipient's documents (reports, deliverables or work papers, etc., in paper or electronic form) submitted to the Department in connection with this agreement cannot be waived, unless the claimed confidential information is submitted in accordance with the following two paragraphs.

The Recipient must clearly label any portion of the documents, data, or records submitted that it considers exempt from public inspection or disclosure pursuant to Florida's Public Records Law as trade secret. The labeling will include a justification citing specific statutes and facts that authorize exemption of the information from public disclosure. If different exemptions are claimed to be applicable to different portions of the protected information, the Recipient shall include information correlating the nature of the claims to the particular protected information.

The Department, when required to comply with a public records request including documents submitted by the Recipient, may require the Recipient to expeditiously submit redacted copies of documents marked as trade secret in accordance with this section. Accompanying the submission shall be an updated version of the justification, correlated specifically to redacted information, either confirming that the statutory and factual basis originally asserted remain unchanged or indicating any changes affecting the basis for the asserted exemption from public inspection or disclosure. The redacted copy must exclude or obliterate only those exact portions that are claimed to be trade secret. If the Recipient fails to promptly submit a redacted copy, the Department is authorized to produce the records sought without any redaction of proprietary or trade secret information.

## SECTION VII: PENALTIES, TERMINATION, DISPUTE RESOLUTION, AND LIABILITY

**Financial Penalties for Failure to Take Corrective Action:** Corrective action plans may be required for noncompliance, nonperformance, or unacceptable performance under this agreement. Penalties may be imposed for failures to implement or to make acceptable progress on such corrective action plans.

**Termination:** The Department reserves the right to unilaterally cancel this agreement for refusal by the Recipient to 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 Recipient in conjunction with this agreement, unless the records are exempt pursuant to Article I. Section 24(a), of the Florida Constitution and §119.07(1), F.S. The Department shall be the final authority as to the appropriation, availability and adequacy of funds. In the event the Recipient fails to fully comply with the terms and conditions of this agreement, the Department may terminate the agreement upon written notice. Such notice may be issued without providing an opportunity for cure if it specifies the nature of the noncompliance and states that provision for cure would adversely affect the interests of the State or is not permitted by law or regulation. Otherwise, notice of termination will be issued after the Recipient's failure to fully cure such noncompliance within the time specified in a written notice of noncompliance issued by the Department specifying the nature of the noncompliance and the actions required to cure such noncompliance. In addition, the Department may employ the default provisions in Rule 60A-1.006(3), F.A.C., but is not required to do so in order to terminate the agreement. The Department's failure to demand performance of any provision of this agreement shall not be deemed a waiver of such performance. The Department's waiver of any one breach of any provision of this agreement shall not be deemed to be a waiver of any other breach and neither event shall be construed to be a modification of the terms and conditions of this agreement. The provisions herein do not limit the Department's right to remedies at law or in equity. The validity of this agreement is subject to the truth and accuracy of all the information, representations, and materials submitted or provided by the Recipient in this agreement, in any subsequent submission or response to Department request, or in any



Attachment: Drone Replacement Grant Agreement (2025-R-20 : Budget Resolution for FY2024-2025 FDLE Drone Replacement Grant)

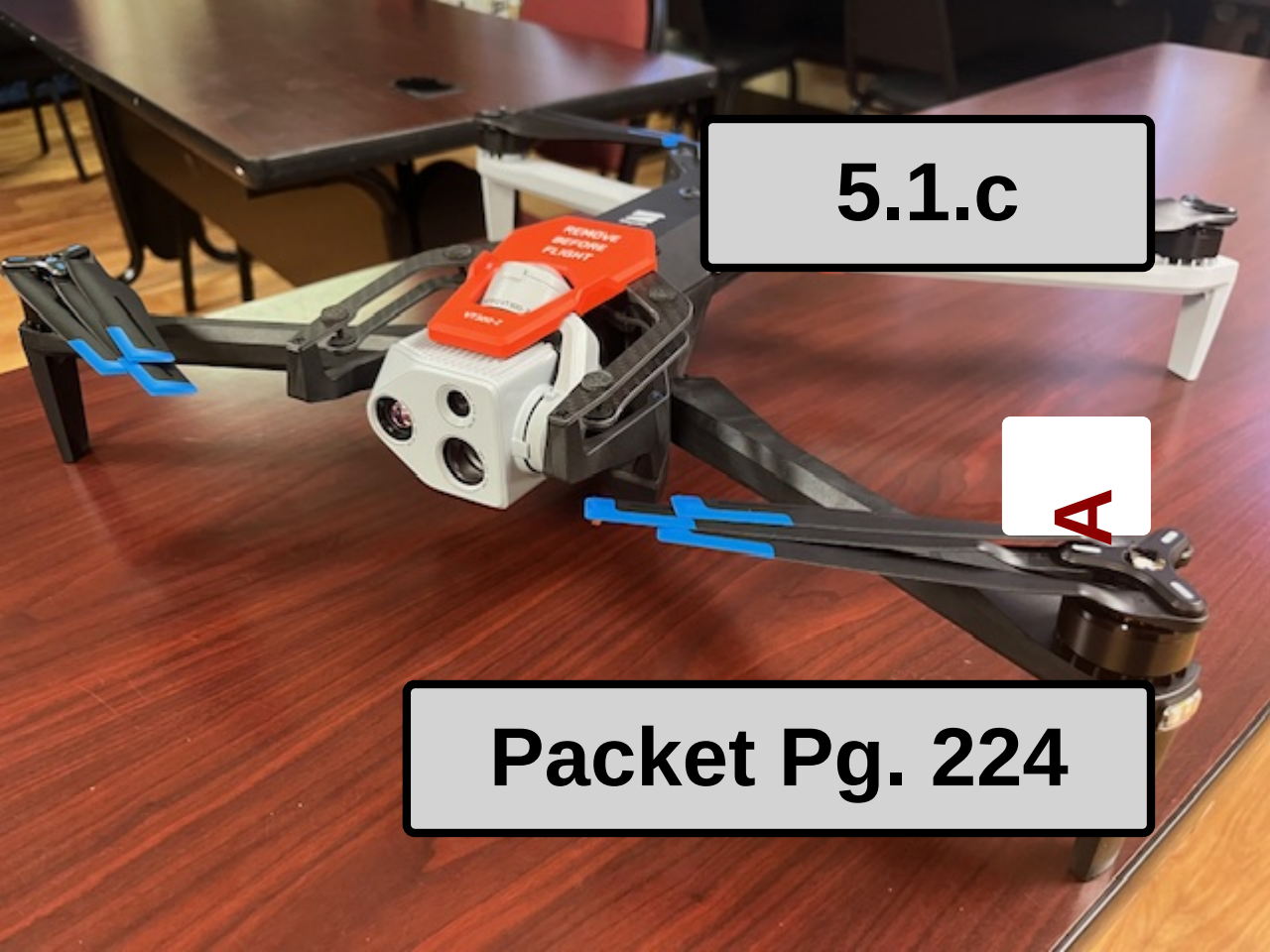
submission or response to fulfill the requirements of this agreement, and such information, representations, and materials are incorporated by reference. The lack of accuracy thereof or any material changes shall, at the option of the Department and with thirty (30) days written notice to the Recipient, cause the termination of this agreement and the release of the Department from all its obligations to the Recipient. This agreement shall be construed under the laws of the State of Florida, and venue for any actions arising out of this agreement shall lie in Leon County. If any provision hereof is in conflict with any applicable statute or rule, or is otherwise unenforceable, then such provision shall be deemed null and void to the extent of such conflict, and shall be deemed severable, but shall not invalidate any other provision of this agreement. No waiver by the Department of any right or remedy granted hereunder or failure to insist on strict performance by the Recipient shall affect or extend or act as a waiver of any other right or remedy of the Department hereunder, or affect the subsequent exercise of the same right or remedy by the Department for any further or subsequent default by the Recipient. Any power of approval or disapproval granted to the Department under the terms of this agreement shall survive the terms and life of this agreement as a whole. The agreement may be executed in any number of counterparts, any one of which may be taken as an original. In the event of termination, the Recipient will be compensated for any work satisfactorily completed through the date of termination or an earlier date of suspension of work.

**Disputes and Appeals:** The Department shall make its decision in writing when responding to any disputes, disagreements, or questions of fact arising under this agreement and shall distribute its response to all concerned parties. The Recipient shall proceed diligently with the performance of this agreement according to the Department's decision. If the Recipient appeals the Department's decision, the appeal also shall be made in writing within twenty-one (21) calendar days to the Department's clerk (agency clerk). The Recipient's right to appeal the Department's decision is contained in Chapter 120, F.S., and in procedures set forth in Fla. Admin. Code R.28-106.104. Failure to appeal within this time frame constitutes a waiver of proceedings under Chapter 120, F.S. After receipt of a petition for alternative dispute resolution the Department and the Recipient shall attempt to amicably resolve the dispute through negotiations. Timely delivery of a petition for alternative dispute resolution and completion of the negotiation process shall be a condition precedent to any legal action by the Recipient concerning this agreement.

**Liability:** Unless the Recipient is a state agency or subdivision, the Recipient shall be solely responsible to parties with whom it shall deal in carrying out the terms of this agreement, and shall save the Department harmless against all claims of whatever nature by third parties arising out of the performance of work under this agreement. For purposes of this agreement, Recipient agrees that it is not an employee or agent of the Department, but is an independent contractor. Nothing herein shall be construed as consent by a state agency of the State of Florida to be sued by third parties in any matter arising out of any contract. Nothing shall be construed affect in any way the Recipient rights, privileges, and immunities under the doctrine of "sovereign immunity" and as set forth in 768.28, F.S.



Attachment: Drone Replacement Grant Agreement (2025-R-20 : Budget Resolution for FY2024-2025 FDLE Drone Replacement Grant)


5.1.c
REMOVE BEFORE FLIGHT
A
Packet Pg. 224

HOLLY HILL
FLORIDA

**STAFF REPORT**
**CITY OF HOLLY HILL, FLORIDA**

**City Commission**
**Resolution**

**MEETING DATE:** **March 11, 2025**
**FROM:** **Josef Grusauskas**
**SUBJECT:** **A Resolution of the City Commission of the City of Holly Hill, Florida, Approving a Budget Amendment in the Amount of $150,000 to Provide for the Initial Costs of a Community Development Block Grant (CDBG) Awarded to the City for the Design, Provision and Installation of a Bypass Pump to Serve Lift Station No. 20 and Authorizing the City Manager to Execute the Same; Providing for Severability; and Providing for an Effective Date.**
**NUMBER:** **2025-R-21**
**APPLICANT:**
**PLANNER:**

## DISCUSSION:

On September 9, 2024, the Commission of the City of Holly Hill approved grant applications for bypass pumps to serve Lift Stations #2, #11, #20. These applications were submitted for consideration of Community Development Block Grant (CDBG) funds utilizing the Fiscal Year 2024/2025 countywide allocation and previously unallocated funds. On February 4, 2025, the city received an authorization to proceed with the design and installation of a bypass pump serving Lift Station #20. The authorization to proceed is included under "**Exhibit A**".

The bypass pump improvement will provide greater resilience to the City sewer collection system by providing the local community uninterrupted pumping when electricity is out during tropical storms and hurricane events. Lift Station #20 is located at 926 Flomich Street, Holly Hill, Florida 32117. The block group that this lift station serves has a total population of 1,775, with 1,310 (73.80%) living with low to moderate income.

## FISCAL ANALYSIS:

A project code of 25-WW-10 has been created for this project. The CDBG grant will pay for the full amount of this project up to $150,000. However, CDBG grants are cost reimbursement grants. Accordingly, the city must make the initial payments for this project until such time that reimbursement is received from Volusia County. A budget amendment to allowing for the initial cost of this project is included under "**Exhibit B**".

## STAFF RECOMMENDATION:

Approve a budget amendment allocating $150,000 to general ledger account 407-8110-580-6300 for project 25-WW-10: Lift Station #20 bypass pump, and authorize the City Manager to execute the same.

## COMMISSION GOAL:

**Goal #1:** Develop and maintain a sound and sustainable financial plan for the city that establishes sufficient reserves for all funds, ensures (whenever possible) that user fees pay for services rendered, provides a realistic capital improvement program, and encourages public/private sector partnerships and intergovernmental partnerships.

**Goal #4:** Provide proficient public health and safety services in terms of police and fire protection, water, storm water, waste water and solid waste management and disaster preparedness with a focus on intergovernmental collaboration, private sector partnerships, and utilization of technologies and proven innovations.

## MOTION:

**APPROVE A BUDGET AMENDMENT ALLOCATING $150,000 TO GENERAL LEDGER ACCOUNT 407-8110-580-6300 FOR PROJECT 25-WW-10: LIFT STATION #20 BYPASS PUMP AND AUTHORIZE THE CITY MANAGER TO EXECUTE THE SAME.**

## ATTACHMENTS:

- Exhibit A - Authorization to Proceed (PDF)
- Exhibit B - Budget Amendment Request (PDF)

# Resolution No. 2025-21

## A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF HOLLY HILL, FLORIDA, APPROVING A BUDGET AMENDMENT IN THE AMOUNT OF $150,000 TO PROVIDE FOR THE INITIAL COSTS OF A COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) AWARDED TO THE CITY FOR THE DESIGN, PROVISION AND INSTALLATION OF A BYPASS PUMP TO SERVE LIFT STATION NO. 20 AND AUTHORIZING THE CITY MANAGER TO EXECUTE THE SAME; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

**A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF HOLLY HILL, FLORIDA, APPROVING A BUDGET AMENDMENT IN THE AMOUNT OF $150,000 TO PROVIDE FOR THE INITIAL COSTS OF A COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) AWARDED TO THE CITY FOR THE DESIGN, PROVISION AND INSTALLATION OF A BYPASS PUMP TO SERVE LIFT STATION #20, AND AUTHORIZING THE CITY MANAGER TO EXECUTE THE SAME; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS,** the City of Holly Hill has been awarded a grant in the amount of $150,000 for the design, provision and installation of a bypass pump to serve Lift Station #20; and

**WHEREAS,** CBDG grants are cost reimbursable and require initial funding; and

**WHEREAS,** bypass pumps add resilience to lift stations and is anticipated to mitigate station failure due to loss of power.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF HOLLY HILL, FLORIDA:**

**SECTION 1.** That the City Commission of the City of Holly Hill approve a budget amendment in the amount of $150,000 to provide for the initial funding of the design, provision and installation of a bypass pump to serve Lift Station #20 until such time that reimbursement is received, and authorize the City Manager to execute the same.

**SECTION 2. SEVERABILITY.** If any section or portion of a section of this Resolution proves to be invalid, unlawful, or unconstitutional, it shall not be held to invalidate or impair the validity, force, or effect of any other section or part of this Resolution.

**SECTION 3. EFFECTIVE DATE.** This Resolution shall take effect immediately upon its adoption.

**APPROVED AND AUTHENTICATED on this 11th day of MARCH, 2025.**

Volusia County
FLORIDA

December 6, 2024

Joseph Forte, City Manager
City of Holly Hill
1065 Ridgewood Avenue
Holly Hill, FL 32117

**Re: FY 2024/25 Community Development Block Grant (CDBG)**
**Subrecipient Agreement Amendment**

Dear Mr. Forte,

This letter will approve the following changes to the subject agreement as approved by Volusia County Council on December 3, 2024.

**1. Amendment Journal**

Amendment 1 12/6/2024

**2. Time Extension**

The expiration of the subject agreement is extended to 12/31/2025.

**3. Statement of Work**

The Statement of Work contained in the subrecipient agreement is hereby updated to include the following project, as follows:

SECTION A – ACTIVITY RESPONSIBILITY AND DESCRIPTION

- Lift Station #20 Bypass Pump: Be responsible for the installation of a bypass pump and affiliated piping serving lift station #20.

SECTION B – AREA SERVICES

| Activity | Census Tract(s)/ Block Group(s) | Percentage Low/Moderate Income Persons |
|---|---|---|
| Lift Station #20 Bypass Pump | 80901/1 | 73.80% |

SECTION C – WORK SCHEDULE

| Description of Activities | Time | Quantity | Milestone |
|---|---|---|---|
| Lift Station #20 Bypass Pump | January 1, 2025 to December 31, 2025 | 1,310 LMI Persons | Completion by December 31, 2025 |





Attachment: Exhibit A - Authorization to Proceed (2025-R-21 : Lift Station #20 Bypass Pump)

SECTION E - LEVELS OF ACCOMPLISHMENT – GOALS AND PERFORMANCE MEASURES

| Activity | Units per Month | Total Units per Year |
|---|---|---|
| Lift Station #20 Bypass Pump | N/A | 1,310 LMI Persons |

**4. Budget Amendment**

The budget contained in the subrecipient agreement is hereby updated as follows:

| Activity | Funding Fiscal Year | Budget |
|---|---|---|
| Lift Station #20 Bypass Pump | 2021/22 | $44,353 |
| | 2022/23 | $105,647 |
| **Total** | | **$150,000** |

While the project is being funded out of multiple fiscal years, all monthly reporting will be completed in FY 2024/25.

A revised Request for Monthly Funds Reimbursement and Expense Summary Form will be provided once the amendment has been executed. It is understood that this amendment does not modify any provisions to the above-described contract other than listed above. This amendment will become effective when signed by both parties. **The county will not sign the amendment until the project has been environmentally cleared by HUD. Please do not move forward with project activities until an Authorization to Proceed is issued.** A copy of the executed amendment will be sent for your records once signed by Volusia County.

City of Holly Hill

City Manager

12-9-2024

Date

Volusia County

Community Assistance Director

Date

Attachment: Exhibit A - Authorization to Proceed (2025-R-21 : Lift Station #20 Bypass Pump)

Revision Date: 3/11/15

# CITY OF HOLLY HILL
## Budget Adjustment Request
## Fiscal Year 2024-2025

| Requesting Department | | | Date |
|---|---|---|---|
| Public Works | | | 2/25/202 |

| TAKE FUNDS FROM ACCOUNT NUMBER: | PROJECT NUMBER: | ACCOUNT DESCRIPTION: | AMOUNT: |
|---|---|---|---|
| 407-0000-389-1000 | | Prior Year Carryover | 150,000.0( |
| | | | |
| | | | |
| | | Total | 150,000.0( |

| ADD FUNDS TO ACCOUNT NUMBER: | PROJECT NUMBER: | ACCOUNT DESCRIPTION: | AMOUNT: |
|---|---|---|---|
| 407-8110-580-6300 | 25-WW-10 | Enterprise Capital Infrastructure | 150,000.0( |
| | | | |
| | | | |
| | | Total | 150,000.0( |

**Purpose of Transfer:** (include as much detail as possible)

The City has received a Community Development Block Grant (CDBG) in the amount of $150,000 for the design, provision and installation of a bypass pump serving lift station #20. Since the grant is cost reimbursable, the City must provide for initial payments until reimbursement i received from Volusia County, which requires a budget amendment.

**Note:** Funds can only be transferred within the same fund and same department without requiring further commission action. Ir addition funds can only be expended after amendment is completed.

---------- Management Approvals----------

Department Head Signature — Date: 2-25-25

City Manager Signature — Date:

---------- For Finance Use Only ----------

Finance Review

Finance Director Signature — Date: — Resolution #:

Attachment: Exhibit B - Budget Amendment Request (2025-R-21 : Lift Station #20 Bypass Pump)

HOLLY HILL
FLORIDA

**STAFF REPORT**
**CITY OF HOLLY HILL, FLORIDA**

**City Commission**
**Resolution**

**MEETING DATE:** **March 11, 2025**
**FROM:** **Valerie Manning**
**SUBJECT:** **A Resolution of the City of Holly Hill, Florida, Creating the City of Holly Hill Charter Review Committee; Providing for Objectives of the Charter Review Committee; Providing for Appointment and Composition; Providing for Duties of the Charter Review Committee; Providing for Terms of Members; Providing for Rules of Procedures; and Providing for Duties of the City Manager; Providing for an Effective.**
**NUMBER:** **2025-R-22**
**APPLICANT:**
**PLANNER:**

## DISCUSSION:

During the January 28, 2025 regular City Commission meeting, the City Commission were asked to nominate an individual to represent their District by Friday, February 28, 2025 to serve as a member on the City's Charter Review Committee. The Charter Review Committee will consist of five (5) appointed members from each District.

The term of the Charter Review Committee members will be from the date of appointment until dissolution of the Charter Review Committee.

Once established, the Charter Review Committee will review the City Charter and make recommendations to the City Commission no later than October 1, 2025. After which time, staff will meet with the city commission to discuss the recommendations. After January 1, 2026, the staff will prepare any Ordinances for the city commission to consider to place the proposed Charter Amendments approved by the City Commission on the referendum ballot for the Tuesday, November 3, 2026 election.

## FISCAL ANALYSIS:

There are no funds budgeted for this issue in Fiscal Year 2025, however, funds will be budgeted in the FY25-26 to cover the cost of the referendum, should there be one. The City Clerk will serve as recording staff for the Charter Review Committee meetings. The City Attorney will be paid for his time, as well as, other staff who is asked to attend that are not salaried. It is estimated this election would cost approximately $9,000.

## STAFF RECOMMENDATION:

Approve the Resolution creating the City of Holly Hill Charter Review Committee; providing for objectives of the Charter Review Committee; providing for appointment and composition; providing for duties of the Charter Review Committee; providing for terms of the members; and providing for duties of the City Manager.

## COMMISSION GOAL:

**N/A**

## MOTION:

**A RESOLUTION OF THE CITY OF HOLLY HILL, FLORIDA, CREATING THE CITY OF HOLLY HILL CHARTER REVIEW COMMITTEE; PROVIDING FOR OBJECTIVES OF THE CHARTER REVIEW COMMITTEE; PROVIDING FOR APPOINTMENT AND COMPOSITION; PROVIDING FOR DUTIES OF THE CHARTER REVIEW COMMITTEE; PROVIDING FOR TERMS OF MEMBERS; PROVIDING FOR RULES OF PROCEDURES; AND PROVIDING FOR DUTIES OF THE CITY MANAGER; PROVIDING FOR AN EFFECTIVE DATE.**

# Resolution No. 2025-22

## A RESOLUTION OF THE CITY OF HOLLY HILL, FLORIDA, CREATING THE CITY OF HOLLY HILL CHARTER REVIEW COMMITTEE; PROVIDING FOR OBJECTIVES OF THE CHARTER REVIEW COMMITTEE; PROVIDING FOR APPOINTMENT AND COMPOSITION; PROVIDING FOR DUTIES OF THE CHARTER REVIEW COMMITTEE; PROVIDING FOR TERMS OF MEMBERS; PROVIDING FOR RULES OF PROCEDURES; AND PROVIDING FOR DUTIES OF THE CITY MANAGER; PROVIDING FOR AN EFFECTIVE.

**A RESOLUTION OF THE CITY OF HOLLY HILL, FLORIDA, CREATING THE CITY OF HOLLY HILL CHARTER REVIEW COMMITTEE; PROVIDING FOR OBJECTIVES OF THE CHARTER REVIEW COMMITTEE; PROVIDING FOR APPOINTMENT AND COMPOSITION; PROVIDING FOR DUTIES OF THE CHARTER REVIEW COMMITTEE; PROVIDING FOR TERMS OF MEMBERS; PROVIDING FOR RULES OF PROCEDURES; AND PROVIDING FOR DUTIES OF THE CITY MANAGER; PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the City of Holly Hill incorporated as of July 1, 1901 as a incorporated municipality; and

**WHEREAS**, the City of Holly Hill Charter may be amended in accordance with the provisions for Charter amendments as specified in the Municipal Home Rule Powers Act, Chapter 166, Florida Statutes, or as otherwise provided by general law; and

**WHEREAS**, Florida Statutes §166.031 sets forth the statutory process for Charter Amendments; and

**WHEREAS,** City Commission desires to have a Charter Review Committee to review its home rule charter and propose any amendments or revisions that may be advisable for placement on the ballot for the 2026 General Election.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION**

**OF THE CITY OF HOLLY HILL, FLORIDA**:

## SECTION 1. CREATION OF THE CHARTER REVIEW COMMITTEE.

The City of Holly Hill thereby creates the City of Holly Hill Charter Review Committee (Charter Review Committee).

## SECTION 2. OBJECTIVES OF THE CHARTER REVIEW COMMITTEE.

A. The Charter Review Committee will provide input to the City Commission regarding amendments and revisions to the Charter.

B. The Charter Review Committee shall review the Home Rule Charter and propose any given amendments or revisions, which may be advisable for placement on the election ballot.

## SECTION 3. APPOINTMENT AND COMPOSITION.

A. The Charter Review Committee will consist of five (5) appointed voting members of the City, and each member of the City Commission will recommend one (1) member for appointment. Appointees are not required to live within the district boundaries of the Commission Member who recommends their appointment. Appointees shall be registered voters of the City of Holly Hill.

B. The Charter Review Committee members are listed below:

| NAME | APPOINTED BY |
|---|---|
| **CHRIS VIA** | John Penny, Mayor |
| **KRISTIE LAW** | Debra Snow, District 1 |
| **KIMBERLY LAWSON** | Penny Currie, District 2 |
| **JAIME K. REICH** | Jeffrey DeLanoy, District 3 |
| **MIKE REAVES** | Roy Johnson, District 4 |

C. No member of the State Legislature, the Board of County Commissioners, or any member of the City Commission or employee of the municipality or relative of either shall be a member of the Charter Review Committee. Vacancies shall be filled as they occur in the same manner as original appointments.

D. Members of the Charter Review Committee shall be removed and replaced by City Commission if they fail to attend two (2) consecutive meetings.

E. The City Manager will be responsible for providing staff and assistance for the Charter Review Committee.

**SECTION 4. DUTIES OF THE CHARTER REVIEW COMMITTEE.**

A. The Charter Review Committee shall meet for the purpose of organization within 30 days after the appointments have been made. The Mayor shall appoint the Chairman and the Charter Review Committee shall elect a Vice-Chairman from among its membership. Further meetings of the Charter Review Committee shall be held on the call of the Chairman or a majority of members of the Charter Review Committee. All meetings shall be open to the public. A majority of the members of the Charter Review Committee shall constitute a quorum. The Charter Review Committee may adopt such other rules for its operation and proceedings, as it deems desirable.

B. No charter amendment or revision shall be submitted to the City Commission for consideration unless favorably voted upon by an affirmative vote of a majority of the total membership of the Charter Review Committee.

C. The Charter Review Committee shall deliver to the City Commission the proposed amendments or revisions, if any, to the Home Rule Charter no later than September 30, 2025. City Commission shall promptly review the proposals as approved by the Charter Review Committee. If approved by a majority of the membership of the City Commission, City Commission shall place the proposals on the ballot on the Tuesday, November 3, 2026 election. If a majority of the electors voting on the amendments or revisions to the Charter favor adoption, such amendments or revisions shall be effective upon adoption by the electors or such other time as the amendment or revision shall provide.

D. The City Commission shall not be restricted or limited to consider only the proposed amendments submitted by the Charter Review Committee for consideration. The City Commission shall have the discretion to reject some or all of the proposed amendments recommended by the Charter Review Committee and the City Commission may consider an amendment not considered or even rejected by the Charter Review Committee.

**SECTION 5. TERM OF MEMBERS.**

The term of the Charter Review Committee will be from the date of appointment until dissolution. Upon acceptance or rejection of the proposed amendments or revisions by the City Commission, the Charter Review Committee shall be automatically dissolved.

**SECTION 6. RULES OF PROCEDURE.**

A. The Charter Review Committee shall comply with all applicable requirements of the Florida Sunshine law and the Public Records law, and may adopt additional procedures of operation provided there is no conflict with state or municipal law.

B. The conduct of the meetings will be generally informal. If there is a question as to

parliamentary procedures, the Chairman, at his or her discretion, may use Robert's Rules of Order to address the issue.

C. The Charter Review Committee will serve without compensation, but may be reimbursed for necessary expenses pursuant to general law.

D. Charter Review Committee members may not discuss matters that may foreseeably come before the Charter Review Committee other than at a duly advertised Charter Review Committee meeting.

**SECTION 7. DUTIES OF THE CITY MANAGER.**

The City Manager, or his designee, shall serve as the staff liaison and give technical and policy advice to the Charter Review Committee. The City Manager is authorized within his spending limits to obtain professional assistance so as to provide innovative suggestions to the Charter Review Committee.

**SECTION 8. EFFECTIVE DATE.** This Resolution shall take effect immediately upon its adoption.

**APPROVED AND AUTHENTICATED on this 11th day of MARCH, 2025.**

HOLLY HILL
FLORIDA

**STAFF REPORT**
**CITY OF HOLLY HILL, FLORIDA**

**City Commission**
**Ordinance**

**MEETING DATE:** **March 11, 2025**
**FROM:** **Brian Walker**
**SUBJECT:** **SECOND READING - Ordinance 3074 - an Ordinance of the City of Holly Hill Florida, Amending the Comprehensive Plan by Amending the Future Land Use Map Designation of Certain Property Described in Attachment "A", by Virtue of a Small Scale Future Land Use Map Amendment; Changing the Future Land Use Map Designation from Low Density Residential to Low-Medium Density Residential; Providing for Conflicting Ordinances; Providing for Severability; and Providing an Effective Date. And SECOND READING - Ordinance 3075 - an Ordinance of the City of Holly Hill, Florida, Amending the Land Development Regulations by Amending the Official Zoning Map to Designate the Property Described in Attachment "A" from R-2 (Low-Medium Density Single-Family Residential) to RPUD (Residential Planned Unit Development); Providing for Conflicting Ordinances; Providing for Severability; and Providing for an Effective Date.**
**NUMBER:** **2024-O-3074**
**APPLICANT:** **Brian Walker**
**PLANNER:**

## INTRODUCTION

Consider two Ordinances, one enacting a Small Scale Future Land Use Map Amendment from Low Density Residential (LDR) to Low-Medium Density Residential (LMDR), and another separate Ordinance, enacting a Rezone from R-2 (Low Medium-Density Single-Family Residential) to RPUD (Residential Planned Unit Development) for 8 lots together totaling approximately 2.11 acres, located approximately 400 feet northwest of 3rd Street on the west side of Center Avenue and depicted in Exhibit A. (CPA-2023-01) and (RZ-2023-1) (Ron & Lee, LLC - Applicant).

## BACKGROUND

The property is currently undeveloped. Six of the eight lots are part of the Anastasia Court Plat approved by the Holly Hill City Commission on October 11, 2005, while two lots are part of the Mason and Carswell's Plat approved sometime in the early 1900's.

The applicant has purchased the lots and desires to develop the area into a 17-lot townhome

community. The subject property abuts residential homes on the south and west, a retention pond to the north, and Center Avenue with homes on the east.

The property is zoned R-2, which permits single-family residential homes. Because the applicant is looking to build 17 townhomes arranged 4 buildings, they need to rezone the property. Although the R-4A and R-6 zoning districts allow for townhome development, the applicant is proposing a Residential Planned Unit Development for their project. This is because the R-4A and R-6 zoning districts do not allow for any flexibility with regard to development standards. For example, the R-4A zoning district allows a maximum density of 7 dwelling units per net buildable acre. However, the applicant is proposing 9.71 du per net buildable acre. The R-6 zoning district requires a 30-foot rear setback while the applicant's project proposes a 5-foot rear setback. For these reasons, the project does not qualify for the R-4A or R-6 zoning districts. Therefore, the applicant is requesting a Residential Planned Unit Development (RPUD) which allows for some flexibility with respect to development standards. They are also proposing to provide enhanced development standards in other areas of the project, such as with buffers and landscaping.

The applicant is also seeking an increase in permitted density from a maximum of 6 dwelling units (du) per net buildable acre, to a maximum of 10 du per net buildable acre. This represents an additional 7 units on the property.

The City and developer are proposing a partnership wherein the City will allow the developer to count the land area of the City's retention pond to the north, toward their open space requirement, and to make improvements to the City pond that will be used toward meeting the project's stormwater requirements. In exchange, the developer will assume responsibility for all aesthetic aspects related to the entire pond's maintenance. The City will continue to be responsible for the pond's functionality. See paragraph **5 T** of the attached Development Agreement for more information.

The City must approve all improvements to the City's stormwater retention pond and may reject the proposed improvements at its discretion if the City determines the proposed improvements will adversely impact the overall stormwater system, be too costly for the City to functionally maintain or is otherwise not in the best interest of the City. The City's right to reject proposed improvements is not limited to whether the proposed improvements meet stormwater regulatory requirements.

A Special Assessment District as well as an agreement to implement it, along with a stormwater maintenance agreement will be completed prior to second reading.

## SITE INFORMATION

**Size of Property:** The property consists of 8 lots and is approximately 2.11 acres in size. Net acres (gross area less road and pond area) are 1.75.

**Survey & Legal Description: (Exhibit A)**

**Parcel Identification Numbers:** Per Property Appraiser. (**Exhibit B**)

**General Location:** The property is located approximately 400 feet northwest of 3rd Street on the

west side of Center Avenue. (**Exhibit C**)

**Frontage:** The primary frontage of the lots will be along Anastasia Court with one lot fronting on Lillie Road.

**Access:** Street and vehicular access will be provided via public and/or private rights-of-way (ROW).

**Aerial Photography**: (**Exhibit D**)

**Existing Development:** The property is currently vacant.

**Future Land Use Designation:** The current FLU designation is Low Density Residential and the proposed FLU designation is Low-Medium Density Residential. (**Exhibit E**)

**Zoning:** Current Zoning is R-2 (Low Medium-Density Single-Family Residential) and the proposed zoning is RPUD (Residential Planned Unit Development). (**Exhibit F**).

**Floodplain Impacts:** According to current floodplain maps, the property is completely flood prone. (**Exhibit G**)

**Wetland Impacts:** Based on aerial photos, survey, and County wetland map analysis, there are no wetlands on the subject property.

**Buffers**: Enhanced landscaped buffers are proposed and will be fully landscaped upon development.

**Required Vacates**: No vacates are required.

**Zoning and Land Uses**

For zoning districts and future land uses that surround the subject parcel, see the attached sheet labeled "**Zoning and Land Use Table**."

**Project Analysis**

In addition to criteria established in the Comprehensive Plan, the amendment has been analyzed in terms of its impacts to infrastructure. For considering a change of land use, an analysis comparing the maximum development potential under each land use and available capacity is required. Impacts to traffic, potable water, waste water and solid waste have been analyzed and are summarized below.

**Transportation**

The proposed future land use map amendment will result in no significant increase of daily trips from the maximum allowed by the current land use. Supporting details for the analysis are shown in **Exhibit H** titled, Trip Generation.

**Water and Wastewater Demands**

Water and sewer demand under each land use (current and proposed), has been calculated using the Florida Administrative Code 64E-6.008 sewer flow standards. Standard engineering practice uses sewer flows to estimate water demand.

Water and Sewer Demands Based on 6 Dwelling Units per Net Acre: 11 Units x 300 GPD X 2 = 6,600 GPD

Water and Sewer Demands: Based on 10 Dwelling Units per Net Acre: 18 Units x 300 GPD X 2 = 10,800 GPD

Increase of 4,200 gallons per day.

Potable Water Capacity: The City's potable water treatment plant has a processing capacity of 2.3 MGD. The current maximum daily flow is 1.3 MGD. Therefore, the plant has sufficient capacity to accommodate the density increase permitted under the proposed future land use designation. Development will be required to connect to City water.

Sewer Capacity: The waste water treatment plant servicing this site has the capacity to service 3.0 MGD. Currently the plant services 1.85 MGD. Therefore, the plant has sufficient capacity to accommodate the increase anticipated by proposed future land use designation. Development will be required to connect to City sewer.

**School Concurrency**
The School Board has also provided a Finding of Adequate Capacity attached as **Exhibit I.** The development is anticipated by the School Board to add 3 children to the school system.

**Solid Waste:** The City's contracted waste hauler, Waste Pro, delivers solid waste to Volusia County's Tomoka Farms Road Landfill. This is a 3,400-acre Class 1 landfill and it is estimated to have excess capacity through 2052. The Tomoka Landfill has sufficient capacity to accommodate the proposed FLUM designation.

**Stormwater Management**: The existing drainage patterns will be maintained and all stormwater calculations will comply with current rules specified by the City of Holly Hill, Volusia County, St. Johns River Water Management District and Federal Emergency Management Agency. The site will be developed in accordance with all Local, State and Federal regulations. Post development stormwater discharge rates and volumes will not exceed pre-development discharge rates and volumes.

**Consistency with Urban Sprawl Rule**
Section 163.3177(6)(a)(9)(b), Florida Statutes, states that plan amendments shall be determined to discourage the proliferation of urban sprawl. Key indicators of urban sprawl are leapfrog development, premature development, and development that does not make efficient use of urban services.

This amendment does not represent leapfrog development or premature development, and in general promotes efficiency in the use of urban services.

**Consistency with the Comprehensive Plan**
A review of the goals, objectives and policies of the comprehensive plan was conducted to determine if the proposed amendment to the future land use map is consistent with the comprehensive plan. The proposed request is consistent with the comprehensive plan with particular note of the following policies:

**Chapter 1 - Future Land Use Element**

- Policy 1.1.2 - The Future Land Use Element sets a maximum development intensity for the Low-Medium Density Residential FLU at no more than 10 units per net buildable acre.

***The parcel is currently vacant. Future development proposes 9.71 units per net buildable acre.***

- Policy 1.1.5 requires development to be consistent with all aspects of the comprehensive plan.

***The proposed development will be required to be consistent with the comprehensive plan and demonstrate that there will be no decline to any established levels of service.***

- Policy 1.9.1 - The City shall promote and encourage infill development on previously bypassed, vacant properties and redevelopment of underutilized properties.

**Chapter 3 - Housing Element**

- **Policy 1.1.1** - The City shall maintain sufficient residentially zoned land to accommodate the projected housing development with a reasonable degree of flexibility and choice in location, density, housing type and cost.

- **Policy 1.1.4 -**Land use plan amendments which increase density shall occur in areas with few environmental constraints and where adequate public infrastructure and services exist.

- **Policy 1.3.1** - The City shall continue to encourage the use of innovative land development techniques including planned-unit-development and cluster development which could reduce land development and housing construction costs while maintaining and improving the quality of housing and neighborhoods.

- **Policy 1.7.1** - The City shall ensure, through the Land Development Regulations, the availability of safe and adequate housing units of different types, sizes and price ranges to meet the needs of all current and future residents.

Staff finds that the requested small-scale future land use map amendment is consistent with the City's Comprehensive Plan. The City has available capacity to serve the increased demand on facilities and infrastructure created by the requested amendment. Additionally, the requested amendment does not encourage the proliferation of sprawl.

**Appropriateness of the Requested Zoning Designation**

In reviewing the appropriateness of the requested RPUD zoning designation, the Board of Planning and Appeals and City Commission, must consider the following 8 specific criteria listed in Sec. 82-372 of the Land Development Regulations. The criteria have been listed with commentary provided by the applicant in **Exhibit J**.

It is staff's opinion that the requested rezone from R-2 to RPUD is justified and appropriate for the area.

**Staff Recommendation**

Adopt an Ordinance of the City of Holly Hill Florida, enacting a Small-Scale Future Land Use Map Amendment from Low Density Residential (LDR) to Low-Medium Density Residential (LMDR), for 8 lots together totaling approximately 2.11 acres, located approximately 400 feet northwest of 3rd Street on the west side of Center Avenue and depicted in Exhibit A.

**and**

Adopt another separate Ordinance enacting a Rezone from R-2 (Low Medium-Density Single-Family Residential) to RPUD (Residential Planned Unit Development) and approve the associated Preliminary Plan and Written Development Agreement, for 8 lots together totaling approximately 2.11 acres, located approximately 400 feet northwest of 3rd Street on the west side of Center Avenue and depicted in Exhibit A.

**ATTACHMENTS:**

- PUD Application (PDF)
- Anastasia Court DA (PDF)
- Preliminary Development Plan (PDF)
- Open Space Sketch (PDF)
- Center Street LS Plan (PDF)
- Applicant Submittal with Exhibits (PDF)
- Plat (PDF)
- Exhibit A (Survey) (PDF)
- Exhibit B - Parcel ID #s (PDF)
- Exhibit C (Vicinity) (PDF)
- Exhibit D (Aerial) (PDF)
- Exhibit E1 (FLU) (PDF)
- Exhibit E2 Proposed (FLU) (PDF)
- Exhibit F1 (Zoning) (PDF)
- Exhibit F2 - Proposed Zoning (PDF)
- Exhibit G (Flood) (PDF)
- Exhibit H - Trip Generation (PDF)
- Exhibit I - Finding of Adequate Capacity (PDF)
- Zoning and Land Use Table (PDF)
- Exhibit J - Rezone Criteria (PDF)
- Proposed Elevations (PDF)

**HISTORY:**

**04/09/24 City Commission APPROVED AT 1ST READING**
**Next: 03/11/25**

**Ex parte Communications were as follows**:

Mayor Via asked if any member of the City Commission needed to disclose any ex parte communication with the applicant, they can do that now.

Mayor Via stated he had a meeting request from the applicant to meet here at City Hall and he met with their attorney at City Hall for a good 20 minutes and in the conversation was the Assistant City Manager Mr. Walker and furthermore, he has spoken to several citizens in the neighborhood and they have expressed their concerns to him and that was the extent of his ex parte communication.

Commissioner Penny stated he had the same meeting with the applicant's attorney, two representatives from the applicant and he had several conversations with Alicia Fulford at 610 3rd Street and he's sure he spoke to her husband Bucky but he doesn't remember when.

Commissioner Currie stated she had a request as well from the applicant's attorney and two other representatives, the Assistant City Manager was there during the meeting and she has had no other ex parte communication with any citizens or residents.

Commissioner Danio stated, same. He had a meeting with the applicant and one of the young ladies that worked with the applicant and Mr. Walker at City Hall in Mr. Forte's office.

Commissioner Johnson stated, none whatsoever. He did not meet with anyone or speak to anyone.

Brian Walker, City Planner went through his staff report for the Mayor and City Commissioners. This agenda item will be presented as one, however, both Ordinances will be voted on separately. This agenda item is to consider two Ordinances, one enacting a Small-Scale Future Land Use Map Amendment from Low Density Residential (LDR) to Low-Medium Density Residential (LMDR), and another separate Ordinance, enacting a Rezone from R-2 (Low Medium-Density Single-Family Residential) to RPUD (Residential Planned Unit Development) for 8 lots together totaling approximately 2.11 acres, located approximately 400 feet northwest of 3rd Street on the west side of Center Avenue. Mr. Walker went over the background history of the property, which is currently undeveloped. Six of the eight lots are part of the Anastasia Court Plat approved by the Holly Hill City Commission on October 11, 2005, while two lots are part of the Mason and Carswell's Plat approved sometime in the early 1900's. The applicant has purchased the lots and desires to develop the area into a 17-lot townhome community. The subject property abuts residential homes on the south and west, a retention pond to the north, and Center Avenue with homes on the east. The property is zoned R-2, which permits single-family residential homes. Because the applicant is looking to build 17 townhomes arranged 4 buildings, they need to rezone the property. Although the R-4A and R-6 zoning districts allow for townhome development, the applicant is proposing a Residential Planned Unit Development for their project. This is because the R-4A and R-6 zoning districts do not allow for any flexibility with regard to development standards. For example, the R-4A zoning district allows a maximum density of 7 dwelling units per net buildable acre. However, the applicant is proposing 9.71 du per net buildable acre. The R-6 zoning district requires a 30-foot rear setback while the applicant's project proposes a 5-foot rear setback. For these reasons, the project does not qualify for the R-4A or R-6 zoning districts. Therefore, the applicant is requesting a Residential Planned

Unit Development (RPUD) which allows for some flexibility with respect to development standards. They are also proposing to provide enhanced development standards in other areas of the project, such as with buffers and landscaping. Mr. Walker informed the Mayor and City Commissioners that the applicant is also seeking an increase in permitted density from a maximum of 6 dwelling units (du) per net buildable acre, to a maximum of 10 du per net buildable acre. This represents an additional 7 units on the property. The City and developer are proposing a partnership wherein the City will allow the developer to count the land area of the City's retention pond to the north, toward their open space requirement, and to make improvements to the City pond that will be used toward meeting the project's stormwater requirements. In exchange, the developer will assume responsibility for all aesthetic aspects related to the entire pond's maintenance. The City will continue to be responsible for the pond's functionality. The City must approve all improvements to the City's stormwater retention pond and may reject the proposed improvements at its discretion if the City determines the proposed improvements will adversely impact the overall stormwater system, be too costly for the City to functionally maintain or is otherwise not in the best interest of the City. The City's right to reject proposed improvements is not limited to whether the proposed improvements meet stormwater regulatory requirements. Mr. Walker stated a Special Assessment District as well as an agreement to implement it, along with a stormwater maintenance agreement will be completed prior to second reading. Mr. Walker stated the site information, zoning and land uses, project analysis, transportation, water and wastewater demands, school concurrency, solid waste, stormwater management, consistency with Urban Sprawl Rule, consistency with the Comprehensive Plan, and the appropriateness of the requested zoning designation, all that information has been included in the agenda packet. Staff finds that the requested small-scale future land use map amendment is consistent with the City's Comprehensive Plan. The City has available capacity to serve the increased demand on facilities and infrastructure created by the requested amendment. Additionally, the requested amendment does not encourage the proliferation of sprawl. Mr. Walker stated it is staff's recommendation to adopt an Ordinance of the City of Holly Hill Florida, enacting a Small-Scale Future Land Use Map Amendment from Low Density Residential (LDR) to Low-Medium Density Residential (LMDR), for 8 lots together totaling approximately 2.11 acres, located approximately 400 feet northwest of 3rd Street on the west side of Center Avenue and adopt another separate Ordinance enacting a Rezone from R-2 (Low Medium-Density Single-Family Residential) to RPUD (Residential Planned Unit Development) and approve the associated Preliminary Plan and Written Development Agreement, for 8 lots together totaling approximately 2.11 acres, located approximately 400 feet northwest of 3rd Street on the west side of Center Avenue.

Rob Merrell, Attorney from Cobb Cole Law Firm and Matthew Dowst, Engineer from Mark Dowst & Associates, Inc., were both present to discuss this project called the Anastasia Court Townhomes, as described and presented by Mr. Walker in and during his staff report to the Mayor and City Commissioners. Attorney Merrell wanted to inform the Mayor and Commissioners and the public that Commissioner Johnson wasn't able to have a disclosure meeting with the applicant because he knew Commissioner Johnson was not feeling well during that time. He wanted to make it clear that Commissioner Johnson wasn't intentionally left out. Mr. Walker did a great job summarizing everything tonight for the project in his staff report.

There was some discussion amongst the Mayor, City Commissioners, staff, Attorney Merrell and Mr. Dowst, engineer from Mark Dowst & Associates, Inc., at this time.

**Mayor Via opened public participation.**

Jim Legary, Holly Hill; Bucky Fulford, Holly Hill.

**Mayor Via closed public participation.**

**Mayor Via opened the floor for a motion to DENY for ORDINANCE 3074, FOR FIRST READING ON THE FUTURE LAND USE. NO MOTION WAS MADE.**

*Commissioner Currie made a motion to* ***APPROVE ORDINANCE 3074, AMENDING THE COMPREHENSIVE PLAN BY AMENDING THE FUTURE LAND USE MAP DESIGNATION OF CERTAIN PROPERTY DESCRIBED IN ATTACHMENT "A", BY VIRTUE OF A SMALL SCALE FUTURE LAND USE MAP AMENDMENT; CHANGING THE FUTURE LAND USE MAP DESIGNATION FROM LOW DENSITY RESIDENTIAL TO LOW-MEDIUM DENSITY RESIDENTIAL,*** *seconded by Commissioner Johnson.*

**PASSED, 4-1 (Mayor - Nay)**

Commissioner Currie made a motion to ***APPROVE ORDINANCE 3075, AMENDING THE LAND DEVELOPMENT REGULATIONS, BY AMENDING THE OFFICIAL ZONING MAP TO DESIGNATE THE PROPERTY DESCRIBED IN ATTACHMENT A FROM R-2 (LOW-MEDIUM DENSITY SINGLE-FAMILY RESIDENTIAL) TO RPUD (RESIDENTIAL PLANNED UNIT DEVELOPMENT)***, seconded by Commissioner Penny.

**PASSED, 4-1 (Mayor - Nay)**

***(This meeting in its entirety is available on CD upon request in the City Clerk's Office or available online on the city's YouTube channel).***

# Ordinance No. 2024-3074

**SECOND READING - ORDINANCE 3074 - AN ORDINANCE OF THE CITY OF HOLLY HILL FLORIDA, AMENDING THE COMPREHENSIVE PLAN BY AMENDING THE FUTURE LAND USE MAP DESIGNATION OF CERTAIN PROPERTY DESCRIBED IN ATTACHMENT "A", BY VIRTUE OF A SMALL SCALE FUTURE LAND USE MAP AMENDMENT; CHANGING THE FUTURE LAND USE MAP DESIGNATION FROM LOW DENSITY RESIDENTIAL TO LOW-MEDIUM DENSITY RESIDENTIAL; PROVIDING FOR CONFLICTING ORDINANCES; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE. AND SECOND READING - ORDINANCE 3075 - AN ORDINANCE OF THE CITY OF HOLLY HILL, FLORIDA, AMENDING THE LAND DEVELOPMENT REGULATIONS BY AMENDING THE OFFICIAL ZONING MAP TO DESIGNATE THE PROPERTY DESCRIBED IN ATTACHMENT "A" FROM R-2 (LOW-MEDIUM DENSITY SINGLE-FAMILY RESIDENTIAL) TO RPUD (RESIDENTIAL PLANNED UNIT DEVELOPMENT); PROVIDING FOR CONFLICTING ORDINANCES; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.**

**ORDINANCE NO. 3074**

**AN ORDINANCE OF THE CITY OF HOLLY HILL FLORIDA, AMENDING THE COMPREHENSIVE PLAN BY AMENDING THE FUTURE LAND USE MAP DESIGNATION OF CERTAIN PROPERTY DESCRIBED IN ATTACHMENT "A", BY VIRTUE OF A SMALL SCALE FUTURE LAND USE MAP AMENDMENT; CHANGING THE FUTURE LAND USE MAP DESIGNATION FROM LOW DENSITY RESIDENTIAL TO LOW-MEDIUM DENSITY RESIDENTIAL; PROVIDING FOR CONFLICTING ORDINANCES; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS,** the City Commission of the City of Holly Hill, Volusia County, Florida, has adopted a comprehensive plan pursuant to, and in compliance with 163.3161 et. Seq., Florida Statutes; and

**WHEREAS**, the City Commission has reviewed the future land use designation for the parcel described in **Attachment A** and determined that it is necessary to amend its Future

Land Use Map as herein provided in order to more effectively implement its adopted comprehensive plan.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF HOLLY HILL, FLORIDA:**

**SECTION 1.** The Future Land Use Map for the City of Holly Hill, is hereby amended to designate the future land use of identified in **Attachment A** as Low-Medium Density Residential.

**SECTION 2**. The City Planner is authorized and directed to submit the proposed amendment to the Florida Department of Economic Opportunity and Volusia Growth Management Commission, as required by law.

**SECTION 3.** If any section, subsection, sentence, clause, phrase, or portion of this Ordinance, or application hereof, is for any reason held invalid or unconstitutional by any Court, such portion or application shall be deemed a separate, distinct, and independent provision, and such holding shall not affect the validity of the remaining portions or application hereof.

**SECTION 4.** That all ordinances made in conflict with this Ordinance are hereby repealed.

**SECTION 5.** The proposed amendment will not become final until thirty-one (31) days following adoption by the City Commission unless a challenge is filed per 163.3187(5) Fla. Stat. If a timely challenge is filed, the amendment will not become effective until the State Land Planning Agency issues a final order determining that the amendment is in compliance. In

any event, the amendment shall not become effective until certification of consistency is provided by the Volusia Growth Management Commission and approval is noticed by the Florida Department of Economic Opportunity.

**APPROVED AND AUTHENTICATED on this 11th day of MARCH, 2025 for second and final reading.**

## ATTACHMENT "A"

**LEGAL DESCRIPTION**:

(ACCORDING TO OFFICIAL RECORDS BOOK 5868, PAGE 4194, PUBLIC RECORDS OF VOLUSIA COUNTY, FLORIDA.)

LOT 7, 8, AND 9, EXCEPT THE WESTERLY 81.3 FEET THEREOF, BARBOURS RE-SUB, IN LOT 18, BLOCK 20, MASON AND CARSWELL'S HOLLY HILL, ACCORDING TO THE PLAT THEREOF AS RECORDED IN MAP BOOK 9, PAGE(S) 237, OF THE PUBLIC RECORDS OF VOLUSIA COUNTY, FLORIDA.

AND

THE NORTHERLY 150 FEET OF THE SOUTH 1/2 OF LOT 18, BLOCK 20, MASON AND CARSWELL'S HOLLY HILL, ACCORDING TO THE PLAT THEREOF AS RECORDED IN MAP BOOK 2, PAGE(S) 90, OF THE PUBLIC RECORDS OF VOLUSIA COUNTY, FLORIDA.

**ORDINANCE NO. 3075**

**AN ORDINANCE OF THE CITY OF HOLLY HILL, FLORIDA, AMENDING THE LAND DEVELOPMENT**

**REGULATIONS, BY AMENDING THE OFFICIAL ZONING MAP TO DESIGNATE THE PROPERTY DESCRIBED IN ATTACHMENT A FROM R-2 (LOW-MEDIUM DENSITY SINGLE-FAMILY RESIDENTIAL) TO RPUD (RESIDENTIAL PLANNED UNIT DEVELOPMENT); PROVIDING FOR CONFLICTING ORDINANCES; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS,** the City Commission of the City of Holly Hill, Volusia County, Florida, has adopted a comprehensive plan pursuant to, and in compliance with 163.3161 et. Seq., Florida Statutes; and

**WHEREAS**, the City Commission, as authorized by 163.3202, Florida Statutes, has enacted and does enforce the Land Development Regulations, based on, related to, and as a means to implement its adopted comprehensive plan; and

**WHEREAS**, the City Commission has determined that it is necessary to amend its Land Development Regulations as herein provided in order to more effectively implement its adopted comprehensive plan, and

**WHEREAS**, the City Commission has determined that the proposed amendment to the Land Development Regulations is consistent with its adopted comprehensive plan,

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF HOLLY HILL, FLORIDA:**

**SECTION 1.** The Official Zoning Map of the City of Holly Hill is hereby amended to designate the property described in **Attachment A** as RPUD (Residential Planned Unit Development) pursuant to the provisions contained in the attached Development Agreement and associated Preliminary Plan, attached to this Ordinance as **Attachment B** and incorporated

in this Ordinance by reference.

**SECTION 2.** Development of the property described in Attachment A shall conform to the Land Development Regulations of Holly Hill.

**SECTION 3.** If any section, subsection, sentence, clause, phrase, or portion of this Ordinance, or application hereof, is for any reason held invalid or unconstitutional by any Court, such portion or application shall be deemed a separate, distinct, and independent provision, and such holding shall not affect the validity of the remaining portions or application hereof.

**SECTION 4.** That all ordinances made in conflict with this Ordinance are hereby repealed.

**SECTION 5.** This ordinance shall become effective following approval of the future land use map amendment by the Florida Department of Economic Opportunity and certification of the same amendment by the Volusia Growth Management Commission.

**APPROVED AND AUTHENTICATED on this 11th day of MARCH, 2025 for second and final reading.**

## ATTACHMENT "A"

**LEGAL DESCRIPTION:**

(ACCORDING TO OFFICIAL RECORDS BOOK 5868, PAGE 4194, PUBLIC RECORDS OF VOLUSIA COUNTY, FLORIDA.)

LOT 7, 8, AND 9, EXCEPT THE WESTERLY 81.3 FEET THEREOF, BARBOURS RE-SUB, IN LOT 18, BLOCK 20, MASON AND CARSWELL'S HOLLY HILL, ACCORDING TO THE

PLAT THEREOF AS RECORDED IN MAP BOOK 9, PAGE(S) 237, OF THE PUBLIC RECORDS OF VOLUSIA COUNTY, FLORIDA.

AND

THE NORTHERLY 150 FEET OF THE SOUTH 1/2 OF LOT 18, BLOCK 20, MASON AND CARSWELL'S HOLLY HILL, ACCORDING TO THE PLAT THEREOF AS RECORDED IN MAP BOOK 2, PAGE(S) 90, OF THE PUBLIC RECORDS OF VOLUSIA COUNTY, FLORIDA.

## ATTACHMENT "B"

**Exhibit to Ordinance No. _____**

**DEVELOPMENT AGREEMENT** for the project known as Center Avenue Townhomes Planned Unit Development (PUD) located along Lillie Road on Anastasia Court in Holly Hill, Florida (hereinafter referred to as the "Subject Property").

**THIS DEVELOPMENT AGREEMENT** (hereinafter referred to as the "Agreement") is entered into and made as of the ___ day of _____, 2025, by and between the CITY OF HOLLY HILL, a Florida municipal corporation, with a mailing address of 1065 Ridgewood Avenue, Holly Hill, FL 32117 (hereinafter referred to as the "City"), and Ron & Lee, LLC (hereinafter referred to as the "Owner" or "Owner/Developer") with a mailing address of 3 Sweetmeadow Court, Ormond Beach, FL, 32174.

**W I T N E S S E T H**

**WHEREAS**, the Owner warrants that it holds legal title to the lands located in Volusia County, Florida, and within the corporate limits of the City of Holly Hill, said lands being more particularly described in **Exhibit "A"**, Legal Description for the Subject Property, attached hereto and by this reference made a part hereof; and that the holders of any and all liens and encumbrances affecting such property will subordinate their interests to this Agreement; and

**WHEREAS,** the Owner/Developer has clear title of the Subject Property or the Developer is currently under contract to purchase the Subject Property and intends to develop such property; and

**WHEREAS** the Owner/Developer or Developer desires to facilitate the orderly development of the Subject Property in compliance with the laws and regulations of the City and of other governmental authorities, and the Owner/Developer desires to ensure that its development is compatible with other properties in the area and planned traffic patterns; and

**WHEREAS** the development permitted or proposed under this Development Agreement is consistent with the City's Comprehensive Plan, concurrency management system, and all land development regulations; and

**WHEREAS** it is the purpose of this Agreement to clearly set forth the understanding and agreement of the parties concerning the matters contained herein; and

**WHEREAS** the Owner/Developer has sought the City's approval to develop the Subject Property, and the City approved **Ordinance No**. _____, through rezoning the Subject Property to a form of Planned Unit Development (PUD), as defined under the City's Land Development Code; and

**WHEREAS**, the PUD shall consist of this Agreement as the Written Development Agreement of the PUD, and a Preliminary Plan aka the Preliminary Development Plan, attached hereto as **Exhibit, "B"**, subject to the covenants, restrictions, and easements offered by the Owner/Developer and contained herein, (hereinafter the "Master Development Plan"). Where more detailed criteria for City required submittals exceed the criteria required for a Master Development Plan, the more detailed criteria apply.

**NOW THEREFORE**, in consideration of the mutual covenants and agreements contained herein, and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties hereto agree as follows:

1. **Recitals and Definitions.** The recitals herein contained are true and correct and are incorporated herein by reference. All capitalized terms not otherwise defined herein shall be as defined or described in the City's Land Development Code as it may be amended from time to time, unless otherwise indicated.

2. **Title Opinion/Certification.** The Developer will provide to the City, in advance

of the City's execution and recordation of this Agreement, a title opinion from a licensed attorney in the state of Florida, or a certification by an abstractor or title company authorized to do business in the state of Florida, verifying marketable title to the Subject Property to be in the name of the Owner/Developer and any and all liens, mortgages, and other encumbrances that are either satisfied or not satisfied or released of record.

3. **Subordination/Joinder.** Unless otherwise agreed to by the City and if applicable, all liens, mortgages, and other encumbrances that are not satisfied or released of record, must be subordinated to the terms of this Agreement or the Lienholder join in this Agreement. It shall be the responsibility of the Owner/Developer to promptly obtain the said subordination or joinder, in a form and substance that is acceptable to the City Attorney, prior to the execution and recordation of this Agreement.

4. **Duration.** The duration of this Agreement is binding and runs with the land in perpetuity, unless amended.

5. **Development of the Subject Property**. Development of the Subject Property shall be subject to performance standards listed in this Agreement. Where a land use listed below differs from a defined use in the City of Holly Hill's Code of Ordinances, the use listed in this Agreement

shall prevail.

**A.** Permitted principal uses allowable on the Subject Property:
1. Townhouses

**B.** Prohibited principal uses, if any:
1. Unless a use is specifically stated as permitted, it is prohibited.

**C.** Subject Property Size: 2.11 acres of development area (1.75 net acres)

**D.** Maximum density (in number of dwelling units per acre): 9.71 units per net acre (17 units)

**E.** Impervious surface is not to exceed 60% of the gross square footage for the Subject Property, as illustrated on Exhibit B and inclusive of the area illustrated for the stormwater pond improvements.

**F.** Minimum open space shall be 40% of the Subject Property, as illustrated on Exhibit

B and inclusive of the area illustrated for the stormwater pond improvements. Common open space will be a minimum of 15% throughout the Property and is being illustrated through the activation of the stormwater area through pedestrian enhancements in the form of benches and viewing areas.

**G.** Minimum landscaping and buffer-yard requirements are as shown and stated on the Preliminary Plan and as follows: Minimum perimeter landscape buffer of 10 feet, and 15 feet along Center Avenue.

**H.** Minimum lot size area (in acreage or square footage): 2,250 sq. ft.

**I.** Minimum unit size: 1,000 sq. ft.

**J.** Minimum lot width (in feet): 25 ft.

**K.** Minimum yard setbacks within individual lots:
1. Front yard: 10 ft.
2. Side yard: 0 ft. common wall, 5 ft. side
3. Street side yard: N/A
4. Rear yard: 5 ft.

**L.** Maximum building height (in feet): 35’

**M.** Minimum building separation: 10 ft.

**N.** Minimum parking standards are as shown and stated on the Preliminary Plan.

**O.** Lighting shall not exceed .5-foot candles at the property line.

**P.** The project shall consist of 1 phase.

**Q.** Architectural controls and development on the Subject Property shall follow a common architectural theme as listed in this Agreement by harmoniously coordinating the general appearance of all buildings and accessory structures. All controls and variations shall be defined by a Homeowners Association or Property Owners Association, as defined within this Agreement.

**R.** Development within the Community Redevelopment Area shall follow one of the following architectural themes: Contemporary, Florida Vernacular, Mediterranean, Spanish.

**S.** Utility provision and dedication: The Owner/Developer shall connect to the City of Holly Hill’s central utility systems when available, or to another approved utility provider where applicable, at their sole cost and expense. Utility fees shall be paid to

City of Holly Hill or to the applicable utility provider.

**T.** Stormwater and environmental: For purposes of maintenance there shall be two different stormwater areas. All stormwater infrastructure improvements located on the Subject Property up to the connection point with the City stormwater retention pond shall be installed, owned and maintained by the Homeowner's Association or Property Owner's Association (HOA). All environmental permitting, mitigation, and/or soil and erosion control for the Subject Property shall conform to all federal, state, and local permits/requirements, and shall be the sole responsibility of the HOA , or by the property owner, and shall be maintained in good condition/standing with the applicable permitting authorities. Best Management Practices and conformance to National Pollutant Discharge Elimination System (NPDES) criteria are required. The maintenance of the City's stormwater retention pond shall be as hereinafter setforth. The City shall be responsible for the functional maintenance of the stormwater retention pond and the HOA shall be responsible for aesthetic maintenance of the stormwater retention pond.

Functional maintenance shall be defined as:

1. Outfall maintenance to ensure the stormwater retention pond is discharging the stormwater properly and is functioning as designed.

2. Pipe maintenance to ensure the stormwater piping is functioning according to the construction plans.

3. Any dredging of the bottom of the pond to ensure the functionality of the pond.

Aesthetic maintenance shall be defined as:

1. Mow, trim and edge grass and shrubs on the stormwater retention pond site once a week during the wet season and once every two weeks during the dry season.

2. Irrigation maintenance will be performed every six months after installation and any damage will be repaired or replaced.

3. Tree trimming at least annually.

4. Replenish mulch at least annually.

5. Chemical weed and invasive species control of the stormwater retention pond. The City must preapprove all chemicals used in the stormwater retention pond.

6. Repair and replace any landscaping, irrigation and grass that is impacted during the functional maintenance of the stormwater retention pond.

The City shall have the sole discretion to determine whether a maintenance, repair or replacement item is aesthetic or functional.

The Owner/Developer will coordinate with the City on improvement to the City stormwater pond located to the north of the Subject Property in order to accommodate stormwater needs for this project. A Special Assessment District has been established for the Subject Property regarding aesthetic maintenance of the City stormwater pond area.

The City must approve all improvements to the City's stormwater retention pond and may reject the proposed improvements at its discretion if the City determines the proposed improvements will adversely impact the overall stormwater system, be too costly for the City to functionally maintain or is otherwise not in the best interest of the City. The City's right to reject proposed improvements is not limited to whether the proposed improvements meet stormwater regulatory requirements.

In recognition of the HOA's assumption of aesthetic maintenance obligations associated with the City stormwater pond, the parcel of land the pond is located on, and the pond areas within such parcel, shall be considered as a part of the open space associated with development of the Subject Property, although such parcel is not included in this rezoning request. The adjacent City stormwater pond will serve as an open space amenity from a functional standpoint and will be commonly maintained by the HOA. Owner/developer will be responsible for all cost associated with site development work on the pond as it relates to this project.

The Owner/Developer and HOA have entered into an agreement with the City by which the City has retained the Owner/Developer and HOA to perform the aesthetic maintenance as defined herein. The City will use the revenue collected from the Special Assessment District to pay the HOA for the aesthetic maintenance. The Owner/Developer and HOA will annually provide cost estimates to the City for the upcoming year's expected aesthetic maintenance costs in sufficient time to allow the City to set the assessment amount for the

upcoming year. The assessment amount for each year shall be the anticipated aesthetic maintenance cost for the upcoming year taking into consideration any excess revenues or shortfall of revenue to cover the prior year's aesthetic maintenance costs.

In the event the City and the Developer/Owner are unable to agree on the additional stormwater improvements to the City's stormwater retention pond to accommodate the Project this Development shall be a nullity.

**U.** Transportation, site access, and traffic devices: The Owner/Developer is responsible for all transportation improvements within the Subject Property and any off-site transportation improvements required because of the proposed development, for site function, which maintains or improves the level of service for area roadways, and ensures the public health, safety, and welfare for the community. All permits shall be obtained from appropriate permitting agencies prior to development and the City shall determine the appropriate level of service per the City Comprehensive Plan and current traffic counts.

6. **Development Permits/Fees.** The Owner/Developer is responsible for obtaining permitting, and the payment of all fees for facilities and services for the Subject Property. Any site permits shall be kept current with the respective permitting agency and shall ensure the protection of the public health, safety, and welfare of the community and the development. All impact fees are applicable, and no impact fee credits shall be awarded through this Agreement; unless a cessation exists through a City moratorium that is Citywide. Proportionate fair share site improvements shall not be used in lieu of impact fees.

7. **Site Plan/Plat Approval.** The Master Development Plan, is the Preliminary Plan of the PUD and this Written Development Agreement. The Master Development Plan shall not replace, supersede, or absolve the Owner/Developer from approvals for any site plan, preliminary plat, and/or final plat and their respective regulations. Where more detailed criteria for City required submittals exceed the criteria required for a Master Development Plan, the more detailed criteria apply.

8. **Indemnification.** The Owner/Developer shall indemnify and hold the City harmless from any and against all claims, demands, disputes, damages, costs, expenses, (to include attorneys' fees whether or not litigation is necessary and if necessary, both at trial and on appeal), incurred by the City as a result, directly or indirectly, of the use or development of the Subject Property, except those claims or liabilities caused by or arising from the negligence or intentional acts of the City, or its employees or agents. It is specifically understood that the City is not guaranteeing the appropriateness, efficiency, quality or legality of the use or development of the Subject Property, including but not limited to, drainage or water/sewer plans, fire safety, or quality of construction, whether inspected, approved, or permitted by the City.

9. **Compliance.** The Owner/Developer agrees that it, and their successors and assigns, will abide by the provisions of this Agreement, the City's Comprehensive Plan and the City's Code of Ordinances, including but not limited to, the site plan regulations of the City as amended from time to time, which are incorporated herein by reference and such subsequent amendments hereto as may be applicable. Further, all required improvements, including landscaping, shall be continuously maintained by the Owner/Developer, or their successors and assigns, in accordance with the City's Code of Ordinances. The City may, without prejudice to any other legal or equitable right or remedy it may have, withhold permits, Certificates of Occupancy, or plan/plat approvals to the Subject Property, should the Owner/Developer fail to comply with the terms of this Agreement. In the event of a conflict between this Development Agreement and the City's Land Development Code, the more restrictive regulations shall govern the development of the Subject Property.

10. **Obligations for Improvements.** Any surface improvement as described and required hereunder included, but not limited to such as signalization, walls, stormwater management facilities, medians, and utilities, or any other surface improvement shall be performed prior to the issuance of the first Certificate of Occupancy on that portion of the Subject Property that the surface improvement(s) relates or is otherwise scheduled in this Agreement. Should the Owner/Developer fail to undertake and complete its obligations as described in this Agreement and to the City's specifications, then the City shall give the Owner/Developer thirty (30) days written notice to commence and ninety (90) days to complete said required obligation at the sole expense of the Owner/Developer. If the Owner/Developer fails to complete the obligations within the ninety (90) day period, then the City, without further notice to the Owner/Developer and their successors and assigns in interest, may but shall not be required to, perform such obligations at the expense of the Owner/Developer or their successors and assigns in interest, without prejudice to any other rights or remedies the City may have under this Agreement. Further, the City is hereby authorized to immediately recover the actual and verified cost of completing the obligations required under this Agreement and any legal fees from the Owner/Developer in an action at law for damages, as well as record a lien against the Subject Property in that amount. The lien of such assessments shall be superior to all others, and all existing lienholders and mortgagees. Notice to the Owner/Developer and their successors and assigns in interest shall be deemed to have been given upon the mailing of notice as provided in **paragraph (17)** of this Agreement.

11. **Environmental and Tree Preservation.** The Owner/Developer is responsible to obtain all site related permits and approval prior to any development activity on or for the Subject Property. This may involve mitigation for habitat of threatened or endangered flora and fauna or species identified for protection (i.e., tree preservation). This Agreement does not vest or exempt the Owner/Developer from any permitting and mitigation obligations needed to develop a Subject Property.

12. **Homeowners Association or Property Owners Association.** The charter and by-laws of any Homeowner's Association ("HOA") or Property Owner's Association ("POA") for the Subject Property and any deed restrictions related thereto shall be furnished to the City for approval by the City Attorney prior to the recording thereof in the Public Records of Volusia County, Florida. Such recording shall take place before a Certificate of Occupancy is issued for the first development project on land covered by this Agreement. The HOA/POA shall be responsible for all maintenance, repair and replacements on the Subject Property and the aesthetic maintenance of the City stormwater retention pond.. The Owner/Developer shall be responsible for establishing the HOA or POA and recording said information in the Public Records of Volusia County, Florida. The City is not responsible for the enforcement of any agreements or deed restrictions entered into between property owners or occupiers of the Subject Property. If maintenance for the Subject Property is not maintained following issuance of a Certificate of Occupancy, the property owner shall be subject to code enforcement.

13. **Enforcement.** Both parties may seek specific performance of this Agreement and/or bring an action for damages in a court within Volusia County, Florida, if either party breaches this Agreement. If enforcement of this Agreement by the City becomes necessary, and the City is successful in such enforcement, the Owner/Developer shall be responsible for the payment of all the City's costs and expenses, including attorney fees, whether or not litigation is necessary and, if necessary, both at trial and on appeal. Such costs, expenses and fees shall also be a lien upon the Subject Property superior to all others. Should this Agreement require the payment of any monies to the City, the recording of this Agreement shall constitute a lien upon the Subject Property for said monies, until said are paid, in addition to such other obligations as this Agreement may impose upon the Subject Property and the Owner/Developer. Interest on unpaid overdue sums shall accrue at the rate of the lesser of eighteen percent (18%) compounded annually or at the maximum rate allowed by law.

14. **Utility Easements.** For any easement not established on a plat for the Subject Property, the Owner/Developer shall provide to the City such easements and other legal documentation, in a form mutually acceptable to the City Attorney and the Owner/Developer, as the City may deem reasonably necessary or appropriate for the installation and maintenance of the utility and other services, including but not limited to, sanitary sewer, potable water, and reclaimed water services, electric, cable, gas, fire protection and telecommunications.

15. **Periodic Review.** The City reserves the right to review the Subject Property in relation to this Agreement periodically to determine if there has been demonstrated good faith compliance with the terms of this Agreement. If the City finds that based on substantial competent evidence that there has been a failure to comply with the terms of this Agreement, the City may not issue development orders or permits until compliance with this Agreement has been established.

16. **Notices.** Where notice is herein required to be given, it shall be by certified mail return receipt requested, hand delivery or nationally recognized courier, such as Federal Express or UPS. E-mail delivery of documents shall not replace or be in lieu of the aforementioned process. Said notice shall be sent to the following, as applicable:

**OWNER/DEVELOPER'S REPRESENTATIVES:**

Ron & Lee, LLC
Attn: Yehuda Morali
3 Sweetmeadow CT
Ormond Beach, FL 32174

With Copy To: Cobb Cole Law Firm
Attn: Jessica Gow
149 S. Ridgewood Avenue, Ste. 700
Daytona Beach, FL 32114

**CITY'S REPRESENTATIVES:**

City Manager
City of Holly Hill
1065 Ridgewood Avenue
Holly Hill, Florida 32117

With copy to:
Director
Community Development
City of Holly Hill
1065 Ridgewood Avenue
Holly Hill, Florida 32117

Should any party identified above change, it shall be said party's obligation to notify the remaining parties of the change in a fashion as is required for notices herein. It shall be the Owner/Developer's obligation to identify its lender(s) to all parties in a fashion as is required for

notices herein.

17. **Compliance with the Law.** The failure of this Agreement to address a particular permit, condition, term, or restriction shall not relieve the Owner/Developer of the Subject Property from the necessity of complying with the law governing said permitting requirements, conditions, terms, or restrictions.

18. **Captions.** The captions used herein are for convenience only and shall not be relied upon in construing this Agreement.

19. **Binding Effect.** This Agreement shall run with the land, and shall be binding upon and inure to the benefit of the Owner/Developer and their successors and assigns in interest, and the City and their successor and assigns in interest. This Agreement shall become effective upon its execution and recordation with the Public Records of Volusia County, Florida. This Agreement does not, and is not intended to, prevent, or impede the City from exercising its legislative authority as the same may affect the Subject Property.

20. **Subsequently Enacted State or Federal Law.** If either state of federal law is enacted after the effective date of this Agreement that is applicable to and precludes the parties' compliance with the terms of this Agreement, this Agreement and correlating zoning amendment shall be modified or revoked, as is necessary, to comply with the relevant state or federal law.

21. **Severability.** If any part of this Development Agreement is found invalid or unenforceable in any court, such invalidity or unenforceability shall not affect the other parts of this Development Agreement if the rights and obligations of the parties contained herein are not materially prejudiced and if the intentions of the parties can be effected. To that end, this Development Agreement is declared severable.

22. **Covenant Running with the Land.** This Agreement shall run with the Subject Property and inure to and be for the benefit of the parties hereto and their respective successors and assigns and any person, firm, corporation, or entity who may become the successor in interest to the Subject Property or any portion thereof.

23. **Recordation of Agreement.** The parties hereto agree that an executed original of this Agreement shall be recorded by the City, at the Developer's expense, in the Public Records of Volusia County, Florida.

24. **Applicable Law/Venue.** This Agreement and the provisions contained herein

shall be construed, controlled, and interpreted according to the laws of the State of Florida. Venue of any litigation relating to this Agreement shall be in the courts of Volusia County, Florida.

25. **Time of the Essence.** Time is hereby declared of the essence to the lawful performance of the duties and obligations contained in this Agreement. The Owner/Developer shall execute this Agreement within ten (10) business days of City Commission adoption and agrees to pay the cost of recording this document in the Public Records of Volusia County, Florida. Failure to execute this Agreement within ten (10) business days of this ordinance adoption may result in the City not issuing development orders or permits until execution and recordation of this Agreement has occurred.

26. **Agreement; Amendment.** This Agreement constitutes the entire agreement between the parties, and supersedes all previous discussions, understandings, and agreements, with respect to the subject matter hereof; provided however, that it is agreed that this Agreement is supplemental to the City's Comprehensive Plan and does not in any way rescind or modify any provisions of the City's Comprehensive Plan. Amendments to and waivers of the provisions of this Agreement shall be made by the parties only in writing by formal amendment.

27. **Amendments.** Amendments to the Master Development Plan (MDP) shall be subject to the requirements of Section 114-771(g)(4) of the City of Holly Hill Land Development Regulations, which state that minor amendments to the Preliminary Plan not violating any terms of the written development agreement and not altering the intent and purpose of the MDP may be approved by the Development Code Administrator after such departmental comment as he/she deems appropriate. Minor changes shall be limited to items such as small adjustments to building footprints, allocation of uses within a defined parcel such as retention areas, parking etc. Major amendments will require full review and shall include relocation of uses on the site, except as permitted by the MDP, changes to building styles, changes to landscaping requirements, etc. Decisions as to whether modifications are Major or Minor shall be at the sole discretion of the Development Code Administrator.

28. **Effective Date.** The Effective Date of this Agreement shall be the day this Agreement is recorded in the Public Records of Volusia County, Florida.

**EXHIBIT A**

**LEGAL DESCRIPTION**

LEGAL DESCRIPTION:

(ACCORDING TO OFFICIAL RECORDS BOOK 5868, PAGE 4194, PUBLIC RECORDS OF VOLUSIA COUNTY, FLORIDA.)

LOT 7, 8, AND 9, EXCEPT THE WESTERLY 81.3 FEET THEREOF, BARBOURS RE-SUB, IN LOT 18, BLOCK 20, MASON AND CARSWELL'S HOLLY HILL, ACCORDING TO THE PLAT THEREOF AS RECORDED IN MAP BOOK 9, PAGE(S) 237, OF THE PUBLIC RECORDS OF VOLUSIA COUNTY, FLORIDA.

AND

THE NORTHERLY 150 FEET OF THE SOUTH 1/2 OF LOT 18, BLOCK 20, MASON AND CARSWELL'S HOLLY HILL, ACCORDING TO THE PLAT THEREOF AS RECORDED IN MAP BOOK 2, PAGE(S) 90, OF THE PUBLIC RECORDS OF VOLUSIA COUNTY, FLORIDA.

**EXHIBIT B**

**PRELIMINARY PLAN**

**IN WITNESS WHEREOF**, the Owner, the Developer and the City have executed this Agreement.

**OWNER/DEVELOPER:**

**By:**

_____ _____

Signature of Witness # 1 Signature

_____ _____

Print or type name Print or type name

**As:**

_____ _____

Signature of Witness #2 Print or type

**ATTEST:**

_____

Print or type name

_____

Signature

_____

Print or Type Name

**STATE OF FLORIDA**

**COUNTY OF _____**

The foregoing instrument was acknowledged before me, **by means of ☐ physical presence or ☐ online notarization,** this ____ day of _____, _____ (year), by _____, who is personally known to me or produced _____ as identification.

NOTARY PUBLIC, STATE OF FLORIDA

_____
Notary Signature

_____
Printed Name

Commission No.: _____

My Commission Expires: _____

**CITY OF HOLLY HILL:**

**By:** _____
**Date:** _____

**ATTEST:**

_____

**Date:** _____

Mailing Address:

City of Holly Hill

1065 Ridgewood Avenue

Holly Hill, Florida 32117

**STATE OF FLORIDA**

**COUNTY OF VOLUSIA**

The foregoing instrument was acknowledged before me, **by means of ☐ physical presence or ☐ online notarization,** this ____ day of _____, _____ (year), by _____, who is personally known to me or produced _____ as identification.

NOTARY PUBLIC, STATE OF FLORIDA

_____

Notary Signature

_____

Printed Name

Commission No.: _____

My Commission Expires: _____

Approved as to form and legality for use and reliance by the City of Holly Hill, Florida

_____

Scott Simpson, City Attorney

HOLLY HILL
FLORIDA
1065 Ridgewood Avenue, Holly Hill, FL 32117
Phone: (386) 248-9442 Fax: (386) 248-9498 Permitdesk@hollyhillfl.org

# REZONE/ FUTURE LAND USE AMENDMENT

Date Received:_____ Application ID:_____ Submitted By:_____

**PROJECT INFORMATION:**

PROJECT NAME: Anastasia Court Townhomes
PARCEL ID #(S): 4244-19-00-0050, 4244-19-00-0040, 4244-19-00-0001, 4244-19-00-0030, 4244-19-00-0020, & 4244-19-00-0010 5237-15-00-0090, 5237-15-00-0070
LOCATION: Anastasia Ct., Holly Hill FL 32117
EXISTING USE(S): Low Medium Density Single Family Residential
PROPOSED USE(S): PUD
TOTAL ACREAGE: 2.11 +/- acres
WATER PROVIDER: _____ SEWER PROVIDER: _____
PRIVATE WELL _____ PRIVATE SEPTIC _____
CURRENT ZONING: R-2 PROPOSED ZONING: _____
CURRENT FUTURE LAND USE: LD-SFR PROPOSED FUTURE LAND USE: Low Medium Density Residential

**APPLICANT INFORMATION:**

Name: Robert A. Merrell III, Esq. E-Mail: Rob.merrell@cobbcole.com
Address: 149 S. Ridgewood Ave. Suite 700, Datyona Beach, FL 32114 Phone: Type text here 386-323-9263
Company: Cobb Cole Fax: _____
☐ Owner ☐ Agent for Owner ☒ Attorney for Owner

**OWNER INFORMATION:**

Name: Ron & Lee LLC/ Yehuda Morali E-Mail: yehudamorali@hotmail.com
Address: _____ Phone: _____
Fax: _____

**CONSULTANT INFORMATION:**

Name: _____ E-Mail: _____
Address: _____ Phone: _____
Company: _____ Fax: _____

Attachment: PUD Application (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)

HOLLY HILL
FLORIDA
1065 Ridgewood Avenue, Holly Hill, FL 32117
Phone: (386) 248-9442 Fax: (386) 248-9498 Permitdesk@hollyhillfl.org

WHO SHOULD ALL COMMUNICATION BE DIRECTED TO?

_X_ APPLICANT _____ OWNER _____ CONSULTANT

**APPLICATION TYPE(S)/FEE(S)***

**LAND USE AMENDMENT**

- ☐ LARGE SCALE FUTURE LAND USE AMENDMENT (>10 ACRES) $3,000.00
- ☐ SMALL SCALE FUTURE LAND USE AMENDMENT (≤10 ACRES) $2,000.00

**REZONE (NON-PD)**

- ☐ STRAIGHT REZONE / LDR TEXT AMENDMENT $1,200

**REZONE (PD)**

- ☒ PD REZONE $2,000
- ☐ PD AMENDMENT $1,250 (This does not mean changes in items such as uses or density but means minor changes in items such as layout and landscaping.)

***THERE MAY BE ADDITIONAL PASS-THROUGH FEES FOR REVIEWS DONE BY REVIEWERS OUTSIDE OF THIS AGENCY. ALL FEES ARE DUE AT THE TIME OF APPLICATION SUBMITTAL.**

**ATTACHMENT CHECKLIST**

**REQUIRED SUBMITTALS**

- ☐ COPY OF PRE-APPLICATION COMMENTS. IF YOU HAVE NOT HAD A PRE-APPLICATION MEETING TO DISCUSS THIS PROJECT PLEASE CONTACT THE CITY PLANNER TO ARRANGE AN APPOINTMENT AT 386-248-9492.
- ☐ ELECTRONIC COPY OF ALL ITEMS SUBMITTED
- ☐ APPLICATION AND FEE
- ☐ PROOF THAT TAXES ARE CURRENT
- ☐ PROPERTY APPRAISER'S PROPERTY INFORMATION PRINTOUT
- ☐ OWNERSHIP DISCLOSURE FORM (ADD'L DOCUMENTATION MAY REQUIRED IF OWNER IS A TRUST OR CORPORATION)
- ☐ OWNER'S AUTHORIZATION FORM, IF APPLICABLE (ADD'L DOCUMENTATION REQUIRED IF OWNER IS A TRUST OR CORPORATION)
- ☐ 2 CURRENT SIGNED AND SEALED BOUNDARY SURVEYS
- ☐ LEGAL DESCRIPTION IN MS WORD FORMAT (EMAIL THIS TO THE CITY PLANNER)

Attachment: PUD Application (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)

HOLLY HILL
FLORIDA
1065 Ridgewood Avenue, Holly Hill, FL 32117
Phone: (386) 248-9442 Fax: (386) 248-9498 Permitdesk@hollyhillfl.org

- ☐ SCHOOL CAPACITY REVIEW – *IF PROPOSING OVER 10 RESIDENTIAL UNITS (CONTACT SCHOOL BOARD PLANNING & BUSINESS SERVICES AT 386-734-7190 FOR APPLICATION )*
- ☐ TRAFFIC IMPACT ANALYSIS FOR PROJECTS GENERATING OVER 1000 TRIPS PER DAY ACCORDING TO RATES PUBLISHED BY THE INSTITUTE OF TRANSPORTATION ENGINEERS "TRIP GENERATION MANUAL" (LATEST EDITION)
- ☐ DRAFT DEVELOPMENT ORDER IN MS WORD FORMAT (*PD REZONE ONLY – CONTACT THE CITY PLANNER)*
- ☐ PRELIMINARY DEVELOPMENT PLAN (*PD REZONE ONLY - SEE CODE SEC. 114-771*)
- ☐ **REZONES ONLY**: ANSWER THE 8 QUESTIONS ATTACHED ON THE REZONING REQUIREMENTS SHEET
- ☐ **COMPREHENSIVE PLAN AMENDMENTS ONLY**: Provide a **Facility Demand Comparison**. For example, for the existing Future Land Use designation, show the demands on the city's infrastructure at the highest intensity, and for the proposed Future Land Use, show what the demands would be at the highest intensity. Show this information for the following facilities:
  - Potable Water
  - Sanitary Sewer
  - Stormwater
  - Transportation (Use current year ITE Trip Generation Rates)
  - Solid Waste Collection
  - School (Residential Only)

  Also show the net increases.
- ☐ **COMPREHENSIVE PLAN AMENDMENTS ONLY**: Provide a **Demonstration of Capacity**: Show that there is capacity and ability to meet increased demands on facilities. The city's public works department can assist in providing information regarding potable water, sanitary sewer and solid waste.

**Applicant's Signature:** _____ 2/28/23
*(Signature)* *(Date)*

Jessica Gow
*(Print)*

**Applications must be complete to initiate the preview process. For questions please contact the City Planner at (386) 248-9424, fax (386) 248-9498 or email at bwalker@hollyhillfl.org**

Attachment: PUD Application (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)

11-2022

**Exhibit to Ordinance No. _____**

**DEVELOPMENT AGREEMENT** for the project known as Center Avenue Townhomes Planned Unit Development (PUD) located along Lillie Road on Anastasia Court in Holly Hill, Florida(hereinafter referred to as the "Subject Property").

**THIS DEVELOPMENT AGREEMENT** (hereinafter referred to as the "Agreement") is entered into and made as of the ___ day of _____, 2022, by and between the CITY OF HOLLY HILL, a Florida municipal corporation, with a mailing address of 1065 Ridgewood Ave. Holly Hill, FL 32117 (hereinafter referred to as the "City"), and Ron & Lee, LLC (hereinafter referred to as the "Owner" or "Owner/Developer") with a mailing address of 3 Sweetmeadow Court, Ormond Beach, FL, 32174.

**W I T N E S S E T H**

**WHEREAS**, the Owner warrants that it holds legal title to the lands located in Volusia County, Florida, and within the corporate limits of the City of Holly Hill, said lands being more particularly described in **Exhibit "A"**, Legal Description for the Subject Property, attached hereto and by this reference made a part hereof; and that the holders of any and all liens and encumbrances affecting such property will subordinate their interests to this Agreement; and

**WHEREAS,** the Owner/Developer has clear title of the Subject Property or the Developer is currently under contract to purchase the Subject Property and intends to develop such property; and

**WHEREAS** the Owner/Developer or Developer desires to facilitate the orderly development of the Subject Property in compliance with the laws and regulations of the City and of other governmental authorities, and the Owner/Developer desires to ensure that its development is compatible with other properties in the area and planned traffic patterns; and

**WHEREAS** the development permitted or proposed under this Development Agreement is consistent with the City's Comprehensive Plan, concurrency management system, and all land development regulations; and

**WHEREAS** it is the purpose of this Agreement to clearly set forth the understanding and agreement of the parties concerning the matters contained herein; and

**WHEREAS** the Owner/Developer has sought the City's approval to develop the Subject Property, and the City approved **Ordinance No**. _____, through rezoning the Subject Property to a form of Planned Unit Development (PUD), as defined under the City's Land

Development Code; and



Attachment: Anastasia Court DA (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)

**WHEREAS**, the PUD shall consist of this Agreement as the Written Development Agreement of the PUD, and a Preliminary Plan aka the Preliminary Development Plan, attached hereto as **Exhibit, "B"**, subject to the covenants, restrictions, and easements offered by the Owner/Developer and contained herein, (hereinafter the "Master Development Plan"). Where more detailed criteria for City required submittals exceed the criteria required for a Master Development Plan, the more detailed criteria apply.

**NOW THEREFORE**, in consideration of the mutual covenants and agreements contained herein, and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties hereto agree as follows:

1. **Recitals and Definitions.** The recitals herein contained are true and correct and are incorporated herein by reference. All capitalized terms not otherwise defined herein shall be as defined or described in the City's Land Development Code as it may be amended from time to time, unless otherwise indicated.

2. **Title Opinion/Certification.** The Developer will provide to the City, in advance of the City's execution and recordation of this Agreement, a title opinion from a licensed attorney in the state of Florida, or a certification by an abstractor or title company authorized to do business in the state of Florida, verifying marketable title to the Subject Property to be in the name of the Owner/Developer and any and all liens, mortgages, and other encumbrances that are either satisfied or not satisfied or released of record.

3. **Subordination/Joinder.** Unless otherwise agreed to by the City and if applicable, all liens, mortgages, and other encumbrances that are not satisfied or released of record, must be subordinated to the terms of this Agreement or the Lienholder join in this Agreement. It shall be the responsibility of the Owner/Developer to promptly obtain the said subordination or joinder, in a form and substance that is acceptable to the City Attorney, prior to the execution and recordation of this Agreement.

4. **Duration.** The duration of this Agreement is binding and runs with the land in perpetuity, unless amended.

5. **Development of the Subject Property**. Development of the Subject Property shall be subject to performance standards listed in this Agreement. Where a land use listed below differs from a defined use in the City of Holly Hill's Code of Ordinances, the use listed in this Agreement shall prevail.

**A.** Permitted principal uses allowable on the Subject Property:

1. Townhouses



Attachment: Anastasia Court DA (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)

**B.** Prohibited principal uses, if any:
1. Unless a use is specifically stated as permitted, it is prohibited.

**C.** Subject Property Size: 2.11 acres of development area (1.75 net acres)

**D.** Maximum density (in number of dwelling units per acre): 9.71 units per net acre (17 units)

**E.** Impervious surface is not to exceed 60% of the gross square footage for the Subject Property, as illustrated on Exhibit B and inclusive of the area illustrated for the stormwater pond improvements.

**F.** Minimum open space shall be 40% of the Subject Property, as illustrated on Exhibit B and inclusive of the area illustrated for the stormwater pond improvements. Common open space will be a minimum of 15% throughout the Property and is being illustrated through the activation of the stormwater area through pedestrian enhancements in the form of benches and viewing areas.

**G.** Minimum landscaping and buffer-yard requirements are as shown and stated on the Preliminary Plan and as follows: Minimum perimeter landscape buffer of 10 feet, and 15 feet along Center Avenue.

**H.** Minimum lot size area (in acreage or square footage): 2,250 sq. ft.

**I.** Minimum unit size: 1,000 sq. ft.

**J.** Minimum lot width (in feet): 25 ft.

**K.** Minimum yard setbacks within individual lots:
1. Front yard: 10 ft.
2. Side yard: 0 ft. common wall, 5 ft. side
3. Street side yard: N/A
4. Rear yard: 5 ft.

**L.** Maximum building height (in feet): 35’

**M.** Minimum building separation: 10 ft.

**N.** Minimum parking standards are as shown and stated on the Preliminary Plan.

**O.** Lighting shall not exceed .5-foot candles at the property line.

Attachment: Anastasia Court DA (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)

**P.** The project shall consist of 1 phase. Phases are shown on the Preliminary Plan and described as follows:

**Q.** Architectural controls and development on the Subject Property shall follow a common architectural theme as listed in this Agreement by harmoniously coordinating the general appearance of all buildings and accessory structures. All controls and variations shall be defined by a Homeowners Association or Property Owners Association, as defined within this Agreement.

**R.** Development within the Community Redevelopment Area shall follow one of the following architectural themes: Contemporary, Florida Vernacular, Mediterranean, Spanish.

**S.** Utility provision and dedication: The Owner/Developer shall connect to the City of Holly Hill's central utility systems when available, or to another approved utility provider where applicable, at their sole cost and expense. Utility fees shall be paid to City of Holly Hill or to the applicable utility provider.

**T.** Stormwater and environmental: For purposes of maintenance there shall be two different stormwater areas. All stormwater infrastructure improvements located on the Subject Property up to the connection point with the City stormwater retention pond shall be installed, owned and maintained by the Homeowner's Association or Property Owner's Association (HOA). All environmental permitting, mitigation, and/or soil and erosion control for the Subject Property shall conform to all federal, state, and local permits/requirements, and shall be the sole responsibility of the HOA , or by the property owner, and shall be maintained in good condition/standing with the applicable permitting authorities. Best Management Practices and conformance to National Pollutant Discharge Elimination System (NPDES) criteria are required. The maintenance of the City's stormwater retention pond shall be as hereinafter setforth. The City shall be responsible for the functional maintenance of the stormwater retention pond and the HOA shall be responsible for aesthetic maintenance of the stormwater retention pond.

Functional maintenance shall be defined as:

1. Outfall maintenance to ensure the stormwater retention pond is discharging the stormwater properly and is functioning as designed.

2. Pipe maintenance to ensure the stormwater piping is functioning according to the construction plans.

3. Any dredging of the bottom of the pond to ensure the functionality of the pond.



Attachment: Anastasia Court DA (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)

Aesthetic maintenance shall be defined as:

1. Mow, trim and edge grass and shrubs on the stormwater retention pond site once a week during the wet season and once every two weeks during the dry season.

2. Irrigation maintenance will be performed every six months after installation and any damage will be repaired or replaced.

3. Tree trimming at least annually.

4. Replenish mulch at least annually.

5. Chemical weed and invasive species control of the stormwater retention pond. The City must preapprove all chemicals used in the stormwater retention pond.

6. Repair and replace any landscaping, irrigation and grass that is impacted during the functional maintenance of the stormwater retention pond.

The City shall have the sole discretion to determine whether a maintenance, repair or replacement item is aesthetic or functional.

The Owner/Developer will coordinate with the City on improvement to the City stormwater pond located to the north of the Subject Property in order to accommodate stormwater needs for this project. A Special Assessment District has been established for the Subject Property regarding aesthetic maintenance of the City stormwater pond area.

The City must approve all improvements to the City's stormwater retention pond and may reject the proposed improvements at its discretion if the City determines the proposed improvements will adversely impact the overall stormwater system, be too costly for the City to functionally maintain or is otherwise not in the best interest of the City. The City's right to reject proposed improvements is not limited to whether the proposed improvements meet stormwater regulatory requirements.

In recognition of the HOA's assumption of aesthetic maintenance obligations associated with the City stormwater pond, the parcel of land the pond is located on, and the pond areas within such parcel, shall be considered as a part of the open space associated with development of the Subject Property, although such parcel is not included in this rezoning request. The adjacent City stormwater pond will serve as an open space amenity from a functional standpoint and will be commonly maintained by the HOA. Owner/developer will be responsible for all cost



Attachment: Anastasia Court DA (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)

associated with site development work on the pond as it relates to this project.

The Owner/Developer and HOA have entered into an agreement with the City by which the City has retained the Owner/Developer and HOA to perform the aesthetic maintenance as defined herein. The City will use the revenue collected from the Special Assessment District to pay the HOA for the aesthetic maintenance. The Owner/Developer and HOA will annually provide cost estimates to the City for the upcoming year's expected aesthetic maintenance costs in sufficient time to allow the City to set the assessment amount for the upcoming year. The assessment amount for each year shall be the anticipated aesthetic maintenance cost for the upcoming year taking into consideration any excess revenues or shortfall of revenue to cover the prior year's aesthetic maintenance costs.

In the event the City and the Developer/Owner are unable to agree on the additional stormwater improvements to the City's stormwater retention pond to accommodate the Project this Development shall be a nullity.

**U.** Transportation, site access, and traffic devices: The Owner/Developer is responsible for all transportation improvements within the Subject Property and any off-site transportation improvements required because of the proposed development, for site function, which maintains or improves the level of service for area roadways, and ensures the public health, safety, and welfare for the community. All permits shall be obtained from appropriate permitting agencies prior to development and the City shall determine the appropriate level of service per the City Comprehensive Plan and current traffic counts.

6. **Development Permits/Fees.** The Owner/Developer is responsible for obtaining permitting, and the payment of all fees for facilities and services for the Subject Property. Any site permits shall be kept current with the respective permitting agency and shall ensure the protection of the public health, safety, and welfare of the community and the development. All impact fees are applicable, and no impact fee credits shall be awarded through this Agreement; unless a cessation exists through a City moratorium that is Citywide. Proportionate fair share site improvements shall not be used in lieu of impact fees.

7. **Site Plan/Plat Approval.** The Master Development Plan, is the Preliminary Plan of the PUD and this Written Development Agreement. The Master Development Plan shall not replace, supersede, or absolve the Owner/Developer from approvals for any site plan, preliminary plat, and/or final plat and their respective regulations. Where more detailed criteria for City required submittals exceed the criteria required for a Master Development Plan, the more detailed criteria apply.



Attachment: Anastasia Court DA (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)

8. **Indemnification.** The Owner/Developer shall indemnify and hold the City harmless from any and against all claims, demands, disputes, damages, costs, expenses, (to include attorneys' fees whether or not litigation is necessary and if necessary, both at trial and on appeal), incurred by the City as a result, directly or indirectly, of the use or development of the Subject Property, except those claims or liabilities caused by or arising from the negligence or intentional acts of the City, or its employees or agents. It is specifically understood that the City is not guaranteeing the appropriateness, efficiency, quality or legality of the use or development of the Subject Property, including but not limited to, drainage or water/sewer plans, fire safety, or quality of construction, whether inspected, approved, or permitted by the City.

9. **Compliance.** The Owner/Developer agrees that it, and their successors and assigns, will abide by the provisions of this Agreement, the City's Comprehensive Plan and the City's Code of Ordinances, including but not limited to, the site plan regulations of the City as amended from time to time, which are incorporated herein by reference and such subsequent amendments hereto as may be applicable. Further, all required improvements, including landscaping, shall be continuously maintained by the Owner/Developer, or their successors and assigns, in accordance with the City's Code of Ordinances. The City may, without prejudice to any other legal or equitable right or remedy it may have, withhold permits, Certificates of Occupancy, or plan/plat approvals to the Subject Property, should the Owner/Developer fail to comply with the terms of this Agreement. In the event of a conflict between this Development Agreement and the City's Land Development Code, the more restrictive regulations shall govern the development of the Subject Property.

10. **Obligations for Improvements.** Any surface improvement as described and required hereunder included, but not limited to such as signalization, walls, stormwater management facilities, medians, and utilities, or any other surface improvement shall be performed prior to the issuance of the first Certificate of Occupancy on that portion of the Subject Property that the surface improvement(s) relates or is otherwise scheduled in this Agreement. Should the Owner/Developer fail to undertake and complete its obligations as described in this Agreement and to the City's specifications, then the City shall give the Owner/Developer thirty (30) days written notice to commence and ninety (90) days to complete said required obligation at the sole expense of the Owner/Developer. If the Owner/Developer fails to complete the obligations within the ninety (90) day period, then the City, without further notice to the Owner/Developer and their successors and assigns in interest, may but shall not be required to, perform such obligations at the expense of the Owner/Developer or their successors and assigns in interest, without prejudice to any other rights or remedies the City may have under this Agreement. Further, the City is hereby authorized to immediately recover the actual and verified cost of completing the obligations required under this Agreement and any legal fees from the Owner/Developer in an action at law for damages, as well as record a lien against the Subject Property in that amount. The lien of such assessments shall be superior to all others, and all existing lienholders and mortgagees. Notice to the Owner/Developer and their successors and assigns in interest shall be deemed to have been



Attachment: Anastasia Court DA (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)

given upon the mailing of notice as provided in **paragraph (17)** of this Agreement.

11. **Environmental and Tree Preservation.** The Owner/Developer is responsible to obtain all site related permits and approval prior to any development activity on or for the Subject Property. This may involve mitigation for habitat of threatened or endangered flora and fauna or species identified for protection (i.e., tree preservation). This Agreement does not vest or exempt the Owner/Developer from any permitting and mitigation obligations needed to develop a Subject Property.

12. **Homeowners Association or Property Owners Association.** The charter and by-laws of any Homeowner's Association ("HOA") or Property Owner's Association ("POA") for the Subject Property and any deed restrictions related thereto shall be furnished to the City for approval by the City Attorney prior to the recording thereof in the Public Records of Volusia County, Florida. Such recording shall take place before a Certificate of Occupancy is issued for the first development project on land covered by this Agreement. The HOA/POA shall be responsible for all maintenance, repair and replacements on the Subject Property and the aesthetic maintenance of the City stormwater retention pond.. The Owner/Developer shall be responsible for establishing the HOA or POA and recording said information in the Public Records of Volusia County, Florida. The City is not responsible for the enforcement of any agreements or deed restrictions entered into between property owners or occupiers of the Subject Property. If maintenance for the Subject Property is not maintained following issuance of a Certificate of Occupancy, the property owner shall be subject to code enforcement.

13. **Enforcement.** Both parties may seek specific performance of this Agreement and/or bring an action for damages in a court within Volusia County, Florida, if either party breaches this Agreement. If enforcement of this Agreement by the City becomes necessary, and the City is successful in such enforcement, the Owner/Developer shall be responsible for the payment of all the City's costs and expenses, including attorney fees, whether or not litigation is necessary and, if necessary, both at trial and on appeal. Such costs, expenses and fees shall also be a lien upon the Subject Property superior to all others. Should this Agreement require the payment of any monies to the City, the recording of this Agreement shall constitute a lien upon the Subject Property for said monies, until said are paid, in addition to such other obligations as this Agreement may impose upon the Subject Property and the Owner/Developer. Interest on unpaid overdue sums shall accrue at the rate of the lesser of eighteen percent (18%) compounded annually or at the maximum rate allowed by law.

14. **Utility Easements.** For any easement not established on a plat for the Subject Property, the Owner/Developer shall provide to the City such easements and other legal documentation, in a form mutually acceptable to the City Attorney and the Owner/Developer, as the City may deem reasonably necessary or appropriate for the installation and maintenance of the utility and other services, including but not limited to, sanitary sewer, potable water, and reclaimed water services, electric, cable, gas, fire protection and telecommunications.



Attachment: Anastasia Court DA (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)

15. **Periodic Review.** The City reserves the right to review the Subject Property in relation to this Agreement periodically to determine if there has been demonstrated good faith compliance with the terms of this Agreement. If the City finds that based on substantial competent evidence that there has been a failure to comply with the terms of this Agreement, the City may not issue development orders or permits until compliance with this Agreement has been established.

16. **Notices.** Where notice is herein required to be given, it shall be by certified mail return receipt requested, hand delivery or nationally recognized courier, such as Federal Express or UPS. E-mail delivery of documents shall not replace or be in lieu of the aforementioned process. Said notice shall be sent to the following, as applicable:

**OWNER/DEVELOPER'S REPRESENTATIVES:**

Ron & Lee, LLC
Attn: Yehuda Morali
3 Sweetmeadow CT
Ormond Beach, FL 32174

With Copy To: Cobb Cole Law Firm
Attn: Jessica Gow
149 S. Ridgewood Ave, Ste 700
Daytona Beach, FL 32114

**CITY'S REPRESENTATIVES:**
City Manager
City of Holly Hill
1065 Ridgewood Ave.
Holly Hill, Florida 32117

With copy to:

Director
Community Development
City of Holly Hill
1065 Ridgewood Ave.
Holly Hill, Florida 32725

Should any party identified above change, it shall be said party's obligation to notify the remaining parties of the change in a fashion as is required for notices herein. It shall be the Owner/Developer's obligation to identify its lender(s) to all parties in a fashion as is required for notices herein.

17. **Compliance with the Law.** The failure of this Agreement to address a particular permit, condition, term, or restriction shall not relieve the Owner/Developer of the Subject Property from the necessity of complying with the law governing said permitting requirements, conditions, terms, or restrictions.



Attachment: Anastasia Court DA (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)

18. **Captions.** The captions used herein are for convenience only and shall not be relied upon in construing this Agreement.

19. **Binding Effect.** This Agreement shall run with the land, and shall be binding upon and inure to the benefit of the Owner/Developer and their successors and assigns in interest, and the City and their successor and assigns in interest. This Agreement shall become effective upon its execution and recordation with the Public Records of Volusia County, Florida. This Agreement does not, and is not intended to, prevent, or impede the City from exercising its legislative authority as the same may affect the Subject Property.

20. **Subsequently Enacted State or Federal Law.** If either state of federal law is enacted after the effective date of this Agreement that is applicable to and precludes the parties' compliance with the terms of this Agreement, this Agreement and correlating zoning amendment shall be modified or revoked, as is necessary, to comply with the relevant state or federal law.

21. **Severability.** If any part of this Development Agreement is found invalid or unenforceable in any court, such invalidity or unenforceability shall not affect the other parts of this Development Agreement if the rights and obligations of the parties contained herein are not materially prejudiced and if the intentions of the parties can be effected. To that end, this Development Agreement is declared severable.

22. **Covenant Running with the Land.** This Agreement shall run with the Subject Property and inure to and be for the benefit of the parties hereto and their respective successors and assigns and any person, firm, corporation, or entity who may become the successor in interest to the Subject Property or any portion thereof.

23. **Recordation of Agreement.** The parties hereto agree that an executed original of this Agreement shall be recorded by the City, at the Developer's expense, in the Public Records of Volusia County, Florida.

24. **Applicable Law/Venue.** This Agreement and the provisions contained herein shall be construed, controlled, and interpreted according to the laws of the State of Florida. Venue of any litigation relating to this Agreement shall be in the courts of Volusia County, Florida.

25. **Time of the Essence.** Time is hereby declared of the essence to the lawful performance of the duties and obligations contained in this Agreement. The Owner/Developer shall execute this Agreement within ten (10) business days of City Commission adoption and agrees to pay the cost of recording this document in the Public Records of Volusia County, Florida. Failure to execute this Agreement within ten (10) business days of this ordinance adoption may result in the City not issuing development orders or permits until execution and recordation of this Agreement has occurred.



Attachment: Anastasia Court DA (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)

26. **Agreement; Amendment.** This Agreement constitutes the entire agreement between the parties, and supersedes all previous discussions, understandings, and agreements, with respect to the subject matter hereof; provided however, that it is agreed that this Agreement is supplemental to the City's Comprehensive Plan and does not in any way rescind or modify any provisions of the City's Comprehensive Plan. Amendments to and waivers of the provisions of this Agreement shall be made by the parties only in writing by formal amendment.

27. **Amendments.** Amendments to the Master Development Plan (MDP) shall be subject to the requirements of Section 114-771(g)(4) of the City of Holly Hill Land Development Regulations, which state that minor amendments to the Preliminary Plan not violating any terms of the written development agreement and not altering the intent and purpose of the MDP may be approved by the Development Code Administrator after such departmental comment as he/she deems appropriate. Minor changes shall be limited to items such as small adjustments to building footprints, allocation of uses within a defined parcel such as retention areas, parking etc. Major amendments will require full review and shall include relocation of uses on the site, except as permitted by the MDP, changes to building styles, changes to landscaping requirements, etc. Decisions as to whether modifications are Major or Minor shall be at the sole discretion of the Development Code Administrator.

28. **Effective Date.** The Effective Date of this Agreement shall be the day this Agreement is recorded in the Public Records of Volusia County, Florida.

Attachment: Anastasia Court DA (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)

**IN WITNESS WHEREOF**, the Owner, the Developer and the City have executed this Agreement.

**OWNER/DEVELOPER**

**By:**

_____
Signature of Witness # 1

_____
Signature

_____
Print or type name

_____
Print or type name

**As:**

_____
Signature of Witness #2

_____
Print or type

**ATTEST:**

_____
Print or type name

_____
Signature

_____
Print or Type Name

**STATE OF FLORIDA**
**COUNTY OF** _____

The foregoing instrument was acknowledged before me, **by means of ☐ physical presence or ☐ online notarization,** this ____ day of _____, _____ (year), by _____, who is personally known to me or produced _____ as identification.

NOTARY PUBLIC, STATE OF FLORIDA

_____
Notary Signature

_____
Printed Name

Commission No.: _____
My Commission Expires: _____

Attachment: Anastasia Court DA (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)

**CITY OF HOLLY HILL:**

**By:** _____

**Date:** _____

**ATTEST:**

_____

**Date:** _____

Mailing Address:
City of Holly Hill
1065 Ridgewood Ave.
Holly Hill, Florida 32117

**STATE OF FLORIDA**
**COUNTY OF** _____

The foregoing instrument was acknowledged before me, **by means of ☐ physical presence or ☐ online notarization,** this ____ day of _____, _____ (year), by _____, who is personally known to me or produced _____ as identification.

NOTARY PUBLIC, STATE OF FLORIDA

_____
Notary Signature

_____
Printed Name

Commission No.: _____
My Commission Expires: _____

Approved as to form and legality for use and reliance by the City of Holly Hill, Florida

_____
Scott Simpson, City Attorney



Attachment: Anastasia Court DA (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)




## VICINITY MAP




## SITE DATA

EXISTING FUTURE LAND USE: LOW DENSITY RESIDENTIAL
PROPOSED FUTURE LAND USE: LOW-MEDIUM RESIDENTIAL (10 DU/ NET ACRE)
PROPOSED ZONING: RPUD
PROPOSED USE: RESIDENTIAL
NUMBER OF DWELLING UNITS: 17
DENSITY: 17 DU / 1.75 NET ACRES = 9.71 DU / NET ACRES

TOTAL PROJECT AREA: 5.74 ACRES
- CITY STORMWATER PROPERTY: 3.63 ACRES
- ANASTASIA COURT DEVELOPMENT AREA: 2.11 ACRES

NET ACRES
- PROPOSED DEVELOPMENT AREA: 2.11 ACRES
- PROPOSED ROAD AREA: 0.27 ACRES
- POND AREA: 0.09 ACRES
- NET AREA: 2.11 – 0.27 – 0.09 = 1.75 ACRES

MINIMUM LOT AREA: 2,250 SF
MINIMUM LOT WIDTH: 25 FT
MINIMUM LOT DEPTH: 90 FT

MAXIMUM BUILDING HEIGHT: 35 FT
MINIMUM BUILDING GFA: 1,000 SF

MINIMUM PERIMETER LANDSCAPE BUFFERS:
- NORTH: 10 FT
- SOUTH: 10 FT
- WEST: 10 FT
- CENTER STREET: 15 FT
- LILY ROAD: 10 FT

LOT SETBACKS
- FRONT: 10 FT
- SIDE: 0 FT LOT LINE
- REAR 5 FT

OPEN SPACE REQUIRED: PROJECT AREA x 0.40 = 2.30 ACRES (40%)
OPEN SPACE AREA PROVIDED: 4.30 ACRES (75%)

COMMON OPEN SPACE REQUIRED: PROJECT AREA X 0.15 = 0.86 ACRES
COMMON OPEN SPACE PROVIDED: 1.93 ACRES (34%)

## GENERAL NOTES

1. EXISTING VEGETATION CONSISTS OF WOODS AND GRASS.
2. THERE ARE CURRENTLY NO KNOWN ENDANGERED SPECIES OR SPECIES WITH SPECIAL CONCERN INHABITING THE SITE.
3. TOPOGRAPHY: ELEVATIONS VARY THROUGHOUT THE SITE FROM EL. 8.0' NAVD 88 TO EL. 5.0' NAVD 88.
4. SCS SOIL TYPES:
   35 MYAKKA–URBAN LAND COMPLEX – HYDROLOGIC GROUP A/D
   69 TUSCAWILLA FINE SAND – HYDROLOGIC GROUP B/D
5. PARCEL FALLS IN FLOOD ZONE A (NO BASE FLOOD ELEVATION DETERMINED)
6. PROJECT SHALL CONNECT TO CITY OF HOLLY HILL WATER AND SEWER UTILIZES.
7. STORMWATER AND COMPENSATING STORAGE WILL BE PROVIDED BY EXPANDING THE CITY OF HOLLY HILL'S STORMWATER POND ALONG THE NORTHERN PROPERTY LINE. THE STORMWATER POND EXPANSION WILL REDUCE THE MEAN ANNUAL, 25YR–24HR, AND 100YR–24 PEAK STAGES AND DISCHARGES. THE PROPOSED STORMWATER AREA INCREASE IS APPROXIMATELY 20% LARGER, AND FINAL DESIGN WILL BE DETERMINED DURING SJRWMD PERMITTING REVIEW PROCESS.
8. PROJECT SHALL PROVIDE A YARD DRAIN ALONG THE NORTH PROPERTY LINE OF PARCEL 523715000060. THE INTENT IS TO PROVIDE A POSITIVE OUTFALL FOR THE EXISTING NEIGHBOR'S YARD THAT CURRENTLY FLOODS DURING MINOR AND MAJOR STORM EVENTS. FINAL DESIGN WILL BE DETERMINED DURING THE SJRWMD PERMITTING REVIEW PROCESS.

| NO. | DATE | APPR. | REVISION |
|---|---|---|---|
| 3 | 04-01-24 | MSD | REVISED PER CITY COMMENTS |
| 2 | 08-31-23 | MSD | REVISED PER CITY COMMENTS |
| 1 | 04-06-23 | MSD | REVISED PER CITY COMMENTS |

MARK DOWST & ASSOCIATES, INC.
ENGINEERS * PLANNERS * SURVEYORS
EB 4335 LB 4335
536 N. HALIFAX AVENUE, SUITE # 100 * DAYTONA BEACH, FLORIDA 32118 * (386) 258-7999

| SCALE | DESIGNED | DRAWN | CHECKED | DATE |
|---|---|---|---|---|
| 1"=30' | MSD | LAT | MSD | 12-13-21 |

CONCEPT PLAN

PRELIMINARY PLAN

ANASTASIA COURT PROPERTY

HOLLY HILL, FL

PROJECT NO. 1567 — 1 OF 2

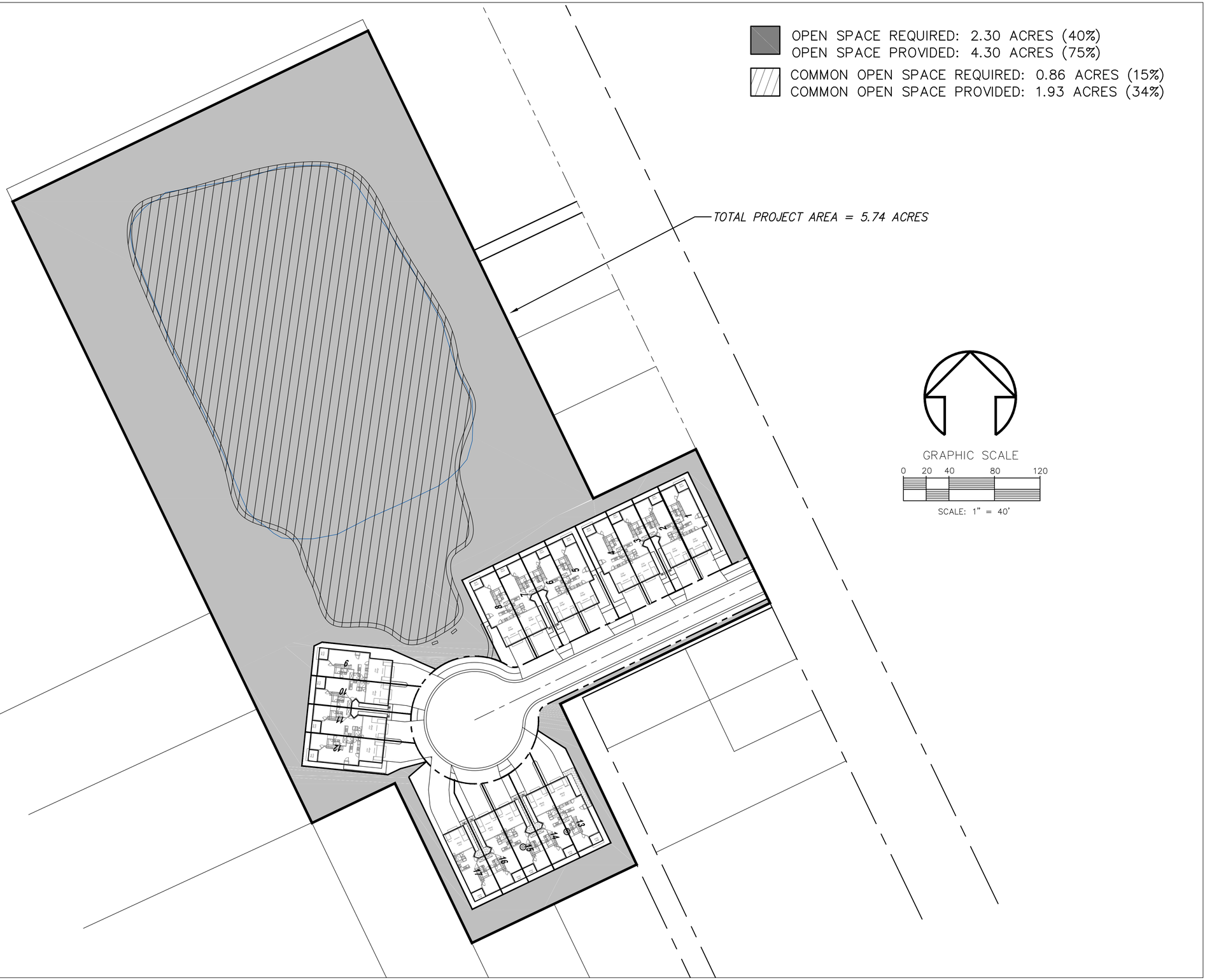
1567CON

Attachment: Preliminary Development Plan (2024-O-3074 ; Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)

OPEN SPACE REQUIRED: 2.30 ACRES (40%)
OPEN SPACE PROVIDED: 4.30 ACRES (75%)

COMMON OPEN SPACE REQUIRED: 0.86 ACRES (15%)
COMMON OPEN SPACE PROVIDED: 1.93 ACRES (34%)

*TOTAL PROJECT AREA = 5.74 ACRES*




GRAPHIC SCALE

0 20 40 80 120

SCALE: 1" = 40'

| NO. | DATE | APPR. | REVISION |
|---|---|---|---|
| | | | |

*MARK DOWST & ASSOCIATES, INC.*
ENGINEERS * PLANNERS * SURVEYORS
EB 4335 LB 4335
536 N. HALIFAX AVENUE, SUITE # 100 * DAYTONA BEACH, FLORIDA 32118 * (386) 258-7999

| SCALE | DESIGNED | DRAWN | CHECKED | DATE |
|---|---|---|---|---|
| 1"=40' | MSD | LAT | MSD | 12-13-21 |

BY DATE

CONCEPT PLAN

OPEN / COMMON OPEN SPACE

ANASTASIA COURT PROPERTY

HOLLY HILL, FL

PROJECT NO. 1567

2 OF 2

1567CON

Attachment: Open Space Sketch (2024-O-3074 ; Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)




cara s culliver

Digitally signed by cara s culliver
Date: 2023.07.04 23:31:09 -04'00'

## PLANT LIST:

| QUAN. | KEY | BOTANICAL/COMMON NAME | DESCRIPTION |
|---|---|---|---|
| 4 | INR | Ilex 'Nellie R Stevens'<br>NELLIE R STEVENS HOLLY | 10'ht.x 3'spr.<br>2.5" caliper min. 30 gal. |
| 20 | EG | Evolvulus glomeratus 'Blue My Mind pp24447'<br>BLUE MY MIND BLUE DAZE | 1 gal. full<br>20" o.c. |
| 24 | IV | Ilex vomitoria 'Schillings Dwarf'<br>DWF. YAUPON HOLLY | 15"ht.x 18" spr.<br>3 gal. 30" o.c. |
| 26 | SV | Schefflera arboricola 'Trinette'<br>DWF. VARIEGATED SCHEFFLERA | 20"ht.x 20"spr.<br>3 gal. 30" o.c. |
| 32 | TV | Tulbaghia violacea<br>PURPLE SOCIETY GARLIC | 1 gal. full<br>(12) Bibs min. 20" o.c. |
| 34 | VOS | Viburnum obovatum 'Select'<br>SELECT VIBURNUM | 30"ht. x 24" spr.<br>7 gal. 36" o.c. |
| As Req. | LAWN | SEE PLANTING NOTES | solid even sod |

## GENERAL NOTES:

-The Landscape Contractor is to locate and verify all underground and overhead utilities prior to beginning work. Contact proper utility companies and / or General Contractor prior to digging for field verification. The City of Holly Hill shall not be responsible for any damages to utility or irrigation lines.

-Landscape Contractor is to verify all current drawings and check for discrepancies and bring to the attention of the Landscape Architect prior to commencing with the work.

-All unattended and unplanted tree pits are to be properly barricaded and flagged during installation.

-All planting plans are issued as directives for site layout. Any deviations and site changes are to be brought to the attention of the Landscape Architect for clarification prior to installation.

- In the event mechanical equipment is installed on the site in a different area than shown on the plans or if mechanical equipment is added that is not shown on the plans it shall be fully screened by either fencing or vegetation or a combination of both.

## PLANTING NOTES:

(See plant specification and details for additional standards)

-All plant material is to be Florida Number 1 or better pursuant to the Florida Department of Agriculture's Grades and Standards for Nursery Plants.

- All trees within lawn areas shall have a 48" diameter mulch ring.

- Sod is to be grade "A" weed free.

- All areas marked "LAWN" shall be sodded with St. Augustine 'Floratam' solid sod. See limit on plan. All areas marked 'Bahia Grass' shall be solid sodded with Paspalum notatum. All sod is to be laid level, tight, and cut even along planting beds.

- All plants are to be top dressed with a minimum of 3"-inch layer of shredded hardwoods mulch, Grade A or equal.

-Planting plans shall take precedence over plant list in case of discrepancies.

-No changes are to be made without the prior consent of the Landscape Architect and Owner. Additions and / or deletions to the plant material must be approved by the project manager.

- Landscape Contractor is responsible for providing their own square footage takeoffs and field verifications for 100% sod coverage for all areas specified.

- All landscape areas are to be provided with automatic sprinkler system which will provide 100% coverage, and 50% overlap.

- All lawn located in parking islands is to be set flush with top of curb. Provide adequate soil to within 3" of top of curb.

- Trees are to be planted within parking islands after soil is brought up to grade. Deeply set root balls are not acceptable. (REFER TO PLANTING DETAILS)

- A clear zone free of obstruction must be maintained around all fire hydrants. The clear zone must be 7'-6" in front of and to the sides of fire hydrants, with a 4' clear zone to the rear. Fire Department connections shall have a clear zone of 7'-6" in front & to the sides.

GRAPHIC SCALE

0 10 20 40 60

SCALE: 1" = 20'

| NO. | DATE | APPR. | REVISION |
|---|---|---|---|
| | | | |

CULLIVER DESIGN, INC.
Cara Culliver, PLA, ASLA
License No. LA6667458
12 Crescent Lake Way
Ormond Beach, FL 32174
PH. (386) 871-5253
Certificate of Authorization
No. LI9063000000292

MARK DOWST & ASSOCIATES, INC.
ENGINEERS * PLANNERS * SURVEYORS
EB 4335 LB 4335
536 N. HALIFAX AVENUE, SUITE # 100 * DAYTONA BEACH, FLORIDA 32118 * (386) 258-7999

| SCALE | DESIGNED | DRAWN | CHECKED | DATE |
|---|---|---|---|---|
| 1" = 20' | CSC | CSC | CSC | 07-04-23 |

CONCEPT PLAN

LANDSCAPE PLAN

ANASTASIA COURT PROPERTY

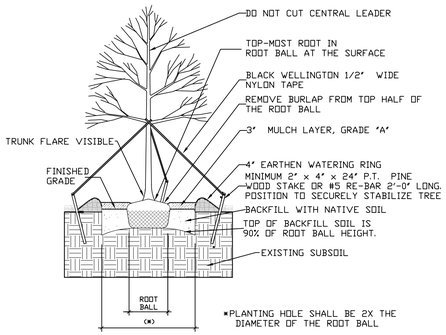
HOLLY HILL, FL

PROJECT NO. 1567

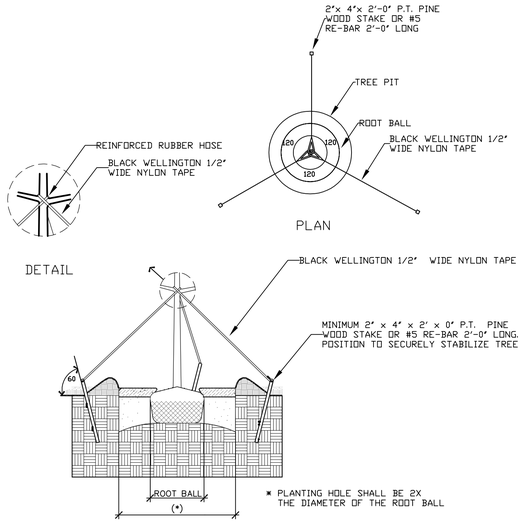
LA-1

1567CON_LAND

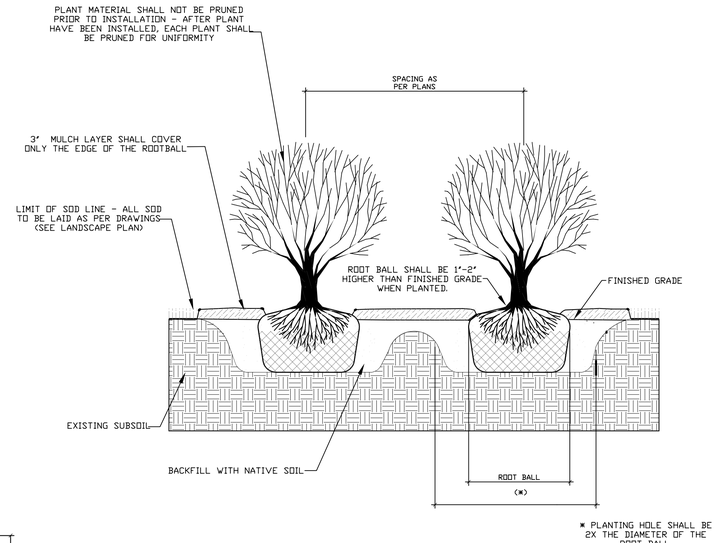
Attachment: Center Street LS Plan (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)



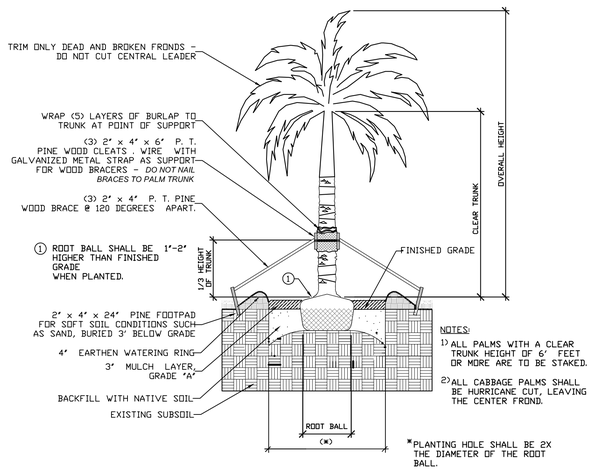

1 LARGE TREE PLANTING DETAIL



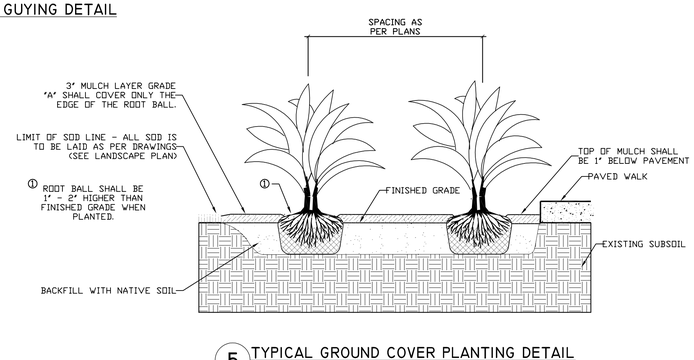

2 TYPICAL TREE GUYING DETAIL




3 TYPICAL SHRUB PLANTING DETAIL

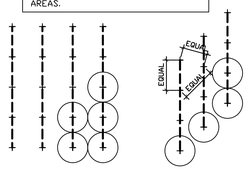



4 STRAIGHT TRUNK PALM DETAIL

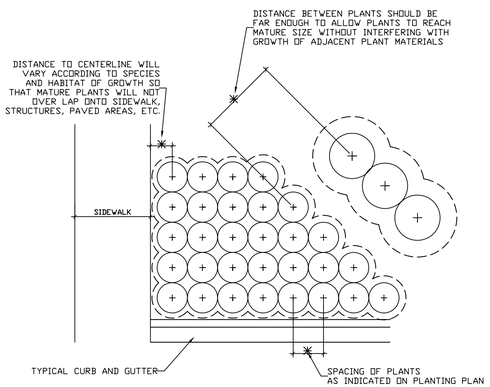



5 TYPICAL GROUND COVER PLANTING DETAIL

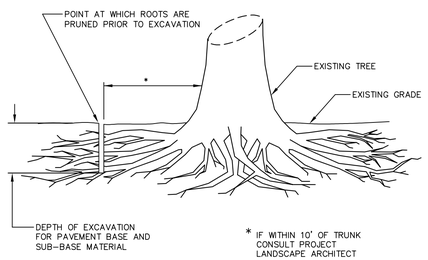
NOTE: IN MOST CASES, TRIANGULAR SPACING IS PREFERRED. USE SQUARE SPACING ONLY IN SMALL RECTILINEAR AREAS.




SQUARE SPACING TRIANGULAR SPACING




6 TYPICAL CONTAINER SPACING



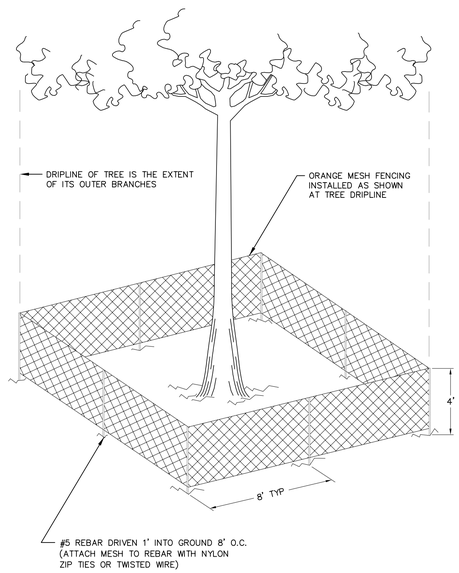

NOTES:

1) CUTS ARE TO BE MADE CLEANLY WITH A SHARP ROOT PRUNING TOOL (SUCH AS A DOSCO OR VERMEER ROOT PRUNER).

2) INSTALL ORANGE PLASTIC MESH TREE BARRIER, WITH REBAR SUPPORTS, AT POINT OF PRUNING AND CONTINUE COMPLETELY AROUND TREE, PROTECTING THE AREA WITHIN THE DRIPLINE (EXTENT OF OUTER BRANCHES).

3) ROOT PRUNING PROCEDURE MUST BE DONE AND INSPECTED PRIOR TO ISSUANCE OF A BUILDING PERMIT OR GRADING AND FILLING PEMIT.

7 ROOT PRUNING DETAIL




8 TREE BARRICADE DETAIL

| NO. | DATE | APPR. | REVISION |
|---|---|---|---|
| | | | |

CULLIVER DESIGN, INC.
Cara S. Culliver, PLA, ASLA
Florida Registration #6674
12 Crescent Lake Way
Ormond Beach, FL 32174
Phone: (386) 871-5251
Certificate of Authorization No. LI906300000292

MARK DOWST & ASSOCIATES, INC.
ENGINEERS * PLANNERS * SURVEYORS
EB 4335 LB 4335
536 N. HALIFAX AVENUE, SUITE #100 * DAYTONA BEACH, FLORIDA 32118 * (386) 258-7999

| SCALE | DESIGNED | DRAWN | CHECKED | DATE |
|---|---|---|---|---|
| N.T.S. | CSC | CSC | CSC | 07-04-23 |

BY DATE

LANDSCAPE DETAILS

ANASTASIA COURT PROPERTY

HOLLY HILL, FLORIDA

PROJECT NO. 1567 LA-2

1567_LANDET

Attachment: Center Street LS Plan (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)

# Anastasia Court Townhomes
# Small Scale Comprehensive Plan Amendment

Attachment: Applicant Submittal with Exhibits (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)

## 1. APPLICANT INFORMATION

1.1 Applicant Name and Address

Ron & Lee, LLC

1.2 Primary Contact for Applicant

Yehuda Morali
3 Sweetmeadow Ct
Ormond Beach, FL 32174

1.3 Applicant's Authorized Representatives

Robert A. Merrell III, Esquire
Cobb Cole
149 S. Ridgewood Avenue
Daytona Beach, FL 32114
Office: 386/323-9263
Fax: 386/944-7955
Robert.Merrell@CobbCole.com

## 2. Property Information

2.1 Nature of Applicant's Interest

Applicant is the record owner of the proposed property.

2.2 Size of Property and Survey

The size of the Property is 2.11 +/- acres. See the copy of the Survey attached as Exhibit "A".

2.3 Legal Description

See Legal Description and copies of Property Appraiser Information Cards and Warranty Deed attached as Exhibit "B".

2.4 Parcel Identification Numbers

424419000050, 424419000040, 424419000001, 424419000030, 424419000020, 424419000010, 523715000070, 523715000090

2.5 General Location

The Property is generally located along Center Street in Holly Hill, Florida. See Location Map attached as Exhibit "C".

2.7 Access + Frontage

Street access and vehicular circulation will be provided via public and/or private rights of way within the Property. The Property has frontage on Center Street and Lillie Road.

**3. Land Use Information**

3.1 Aerial Photography

See Exhibit "D", attached.

3.2 Existing Development

The Property is currently made up of undeveloped land.

3.3 Current Zoning

The current zoning designation is R-2. See Existing Zoning Map attached as Exhibit "E". Applicant submitted an application to rezone the Property to PUD concurrently with this application, which is consistent with the City's Comprehensive Plan, as amended herein.

3.4 Future Land Use Map Designation

The current FLU designation is Low Density Residential. See Current Future Land Use Map attached as Exhibit "F."

3.5 Proposed Future Land Use Map Designation

The proposed FLU designation is "Low-Medium Density Residential." See Proposed Future Land Use Map attached as Exhibit "G".

3.6 Text-Specific Policy

A comprehensive plan amendment shall be allowed for parcels numbers 424419000050, 424419000040, 424419000001, 424419000030, 424419000020, 424419000010to change the future land use from the Low Density Residential to the Low-Medium Density Residential designation subject to a limitation on development of the site for townhome or single-family residential uses.

Attachment: Applicant Submittal with Exhibits (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)

## 4. Consistency and Compatibility

4.1 Consistency with Plan Goals, Policies and Objectives of the Volusia County Comprehensive Plan

The proposed amendment is consistent with several of the Goals, Policies and Objectives of the Comprehensive Plan, as outlined below.

Policy 1.2.12 - The City shall promote superior design for new development and redevelopment, and the inclusion of special amenities through the use of innovative development techniques which may include planned-unit development, mixed use development, cluster development, transfer of development rights, and density and intensity bonuses.

Policy 1.2.15 – The City shall enact and enforce zoning and other land development regulations in such a way as to provide transitional uses between areas of widely disparate land use density or intensity.

Objective 1.1 - The City shall continue to facilitate the private production of a housing supply, including adequate sites for mobile homes or manufactured housing and low and moderate income housing, which will meet future community needs and offset housing deficiencies as noted in this Element

Policy 1.1.1 - The City shall maintain sufficient residentially zoned land to accommodate the projected housing development with a reasonable degree of flexibility and choice in location, density, housing type and cost.

Policy 1.1.4 -Land use plan amendments which increase density shall occur in areas with few environmental constraints and where adequate public infrastructure and services exist.

***Response:*** ***The proposed development utilizes the planned unit development process to allow for design of a townhome subdivision that will create a transitional residential use in an appropriate scale and location within the City. The development will create a range of housing types within the area supported by public services and utilities.***

4.2 Consistency with the Urban Sprawl Rule

Section 163.3177(6)(a)(9)(b), Florida Statutes, provides that plan amendments shall be determined to discourage the proliferation of urban sprawl if they incorporate a development pattern or urban form that achieves four or more of the following:

(I) Directs or locates economic growth and associated land development to geographic areas of the community in a manner that does not have an adverse impact on and protects natural resources and ecosystems.

Attachment: Applicant Submittal with Exhibits (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)

***Response:*** ***The proposed development is located along a City thoroughfare and directs growth in an area planned for urban services and away from environmentally sensitive areas.***

(II) Promotes the efficient and cost-effective provision or extension of public infrastructure and services.

***Response:*** ***The proposed development is located along a City thoroughfare and directs growth in an area planned for urban services.***

(III) Promotes walkable and connected communities and provides for compact development and a mix of uses at densities and intensities that will support a range of housing choices and a multimodal transportation system, including pedestrian, bicycle, and transit, if available.

***Response:*** ***The proposed project is located in close proximity to existing support and transit services along Nova Road.***

(IV) Promotes conservation of water and energy.

***Response:*** ***The proposed development will be built to modern standards inclusive of improved water and energy system maintenance.***

(V) Preserves agricultural areas and activities, including silviculture, and dormant, unique, and prime farmlands and soils.

***Response:*** N/A

(VI) Preserves open space and natural lands and provides for public open space and recreation needs.

***Response:*** N/A

(VII) Creates a balance of land uses based upon demands of the residential population for the nonresidential needs of an area.

***Response: The proposed development utilizes the planned unit development process to allow for design of a townhome subdivision that will create a transitional residential use in an appropriate scale and location within the City. The development will create a range of housing types within the area supported by public services and utilities.***

(VIII) Provides uses, densities, and intensities of use and urban form that would remediate an existing or planned development pattern in the vicinity that constitutes sprawl or if it provides for an innovative development pattern such as transit-oriented developments or new towns as defined in s. 163.3164.

Attachment: Applicant Submittal with Exhibits (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)

***Response*: The proposed development utilizes the planned unit development process to allow for design of a townhome subdivision that will create a transitional residential use in an appropriate scale and location within the City. The development will create a range of housing types within the area supported by public services and utilities.**

The proposed amendment promotes a development pattern and urban form that achieves six of the preceding eight general policies. Accordingly, the proposed amendment exceeds the urban sprawl standards set forth in Section 163.3177(6)(a)(9)(b), Florida Statutes.

4.3 Land Use Compatibility Analysis

The proposed amendment seeks to amend a 2.11 +/- acre portion of the Holly Hill FLU Map to the Low-Medium Density Residential FLU provided for in the Comprehensive Plan. The proposed amendment will not negatively alter the character that exists in the area at the present time. The amendment is intended to allow for improved planning and coordination for development of the Property.

## 5. Concurrency Analysis

5.1 Traffic Data and Analysis –

Please see the attached "Exhibit H" prepared by Mark Dowst & Associates.

5.2 Utility Data and Analysis –

**PRE-DEVELOPMENT WATER/SEWER DEMAND:**

Average Water Demands: 12 Units x 350 GPD = 4,200 GPD

Peak Daily Flow = 4,200 GPD X 3 = 12,600 GPD

**POST-DEVELOPMENT WATER/SEWER DEMAND:**

Average Water Demands: 21 Units x 350 GPD = 7,350 GPD

Peak Daily Flow = 7,300 GPD X 3 = 22,050 GPD

## 6. Environmental Analysis

Please see the attached "Exhibit J" and "Exhibit I" illustrating environmental site features, prepared by Mark Dowst & Associates.

## 7. Conclusion –

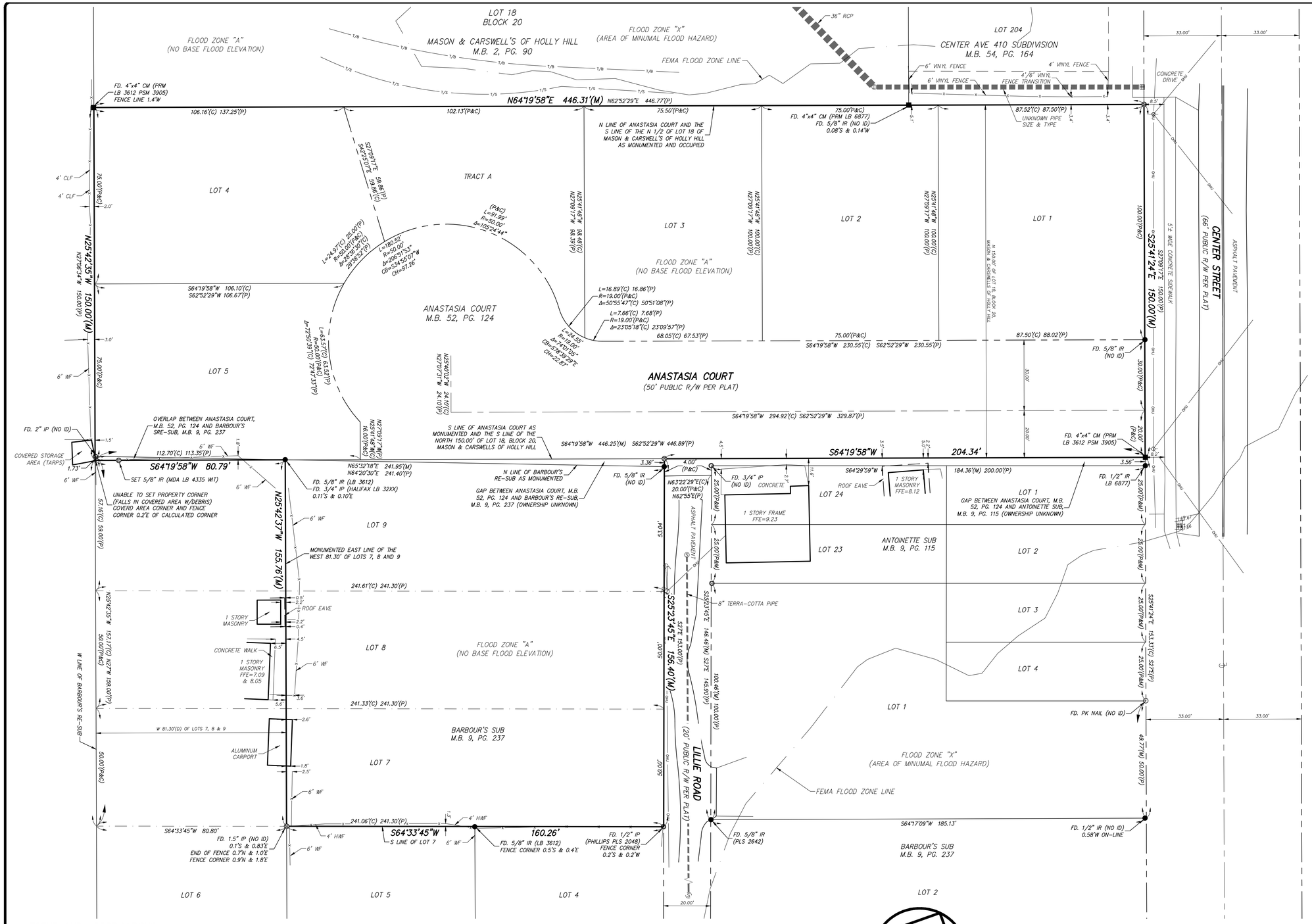
The proposed amendment is consistent with the Holly Hill Comprehensive Plan as detailed herein. The amendment will permit the efficient integration of planning and management of the Property. The amendment will allow residential uses in an appropriate location where it will be consistent with surrounding uses.

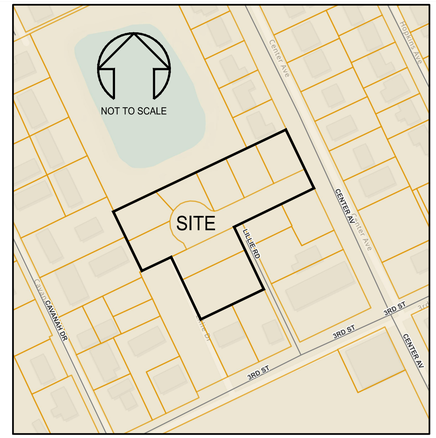
Attachment: Applicant Submittal with Exhibits (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)

**EXHIBIT A**

**SURVEY**

Attachment: Applicant Submittal with Exhibits (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)




VICINITY MAP

## LEGAL DESCRIPTION:

*(ACCORDING TO OFFICIAL RECORDS BOOK 5868, PAGE 4194, PUBLIC RECORDS OF VOLUSIA COUNTY, FLORIDA.)*

*LOT 7, 8, AND 9, EXCEPT THE WESTERLY 81.3 FEET THEREOF, BARBOURS RE-SUB, IN LOT 18, BLOCK 20, MASON AND CARSWELL'S HOLLY HILL, ACCORDING TO THE PLAT THEREOF AS RECORDED IN MAP BOOK 9, PAGE(S) 237, OF THE PUBLIC RECORDS OF VOLUSIA COUNTY, FLORIDA.*

*AND*

*THE NORTHERLY 150 FEET OF THE SOUTH 1/2 OF LOT 18, BLOCK 20, MASON AND CARSWELL'S HOLLY HILL, ACCORDING TO THE PLAT THEREOF AS RECORDED IN MAP BOOK 2, PAGE(S) 90, OF THE PUBLIC RECORDS OF VOLUSIA COUNTY, FLORIDA.*

## SURVEY NOTES:

1. *BEARINGS SHOWN HEREON ARE BASED ON THE FLORIDA STATE PLANE GRID COORDINATE SYSTEM, EAST ZONE, NORTH AMERICAN DATUM OF 1983 (NAD 83), WITH A BEARING OF S25°41'24"E ALONG THE WESTERLY RIGHT-OF-WAY LINE OF CENTER STREET.*
2. *DISTANCES SHOWN HEREON ARE IN FEET AND DECIMALS THEREOF.*
3. *THE PROPERTY DESCRIBED HEREON LIES WITHIN ZONE "A" (WITHOUT BASE FLOOD ELEVATION (BFE)) AS SCALED FROM FEDERAL EMERGENCY MANAGEMENT AGENCY'S FLOOD INSURANCE RATE MAP (FIRM) NO. 12127C0356J, VOLUSIA COUNTY, FLORIDA, EFFECTIVE DATE OF 09/29/2017.*
4. *UNDERGROUND FOUNDATIONS AND UTILITIES WERE NOT LOCATED AS PART OF THIS SURVEY. THOSE SHOWN HEREON WERE OBTAINED FROM ABOVE GROUND EVIDENCE AND/OR STRUCTURE DETAILS.*
5. *LANDS SHOWN HEREON WERE NOT ABSTRACTED FOR RIGHTS-OF-WAY, EASEMENTS, OWNERSHIP, ADJOINERS OR OTHER INSTRUMENTS OF RECORD BY THIS FIRM.*
6. *THERE MAY BE ADDITIONAL MATTERS AFFECTING THIS PROPERTY THAT EXIST IN THE PUBLIC RECORDS OF VOLUSIA COUNTY, FLORIDA.*
7. *NORTH-SOUTH AND EAST-WEST TIES TO FOUND MONUMENTATION AND IMPROVEMENTS ARE BASED ON CARDINAL DIRECTION.*
8. *WETLAND AREAS, IF ANY, WERE NOT ADDRESSED AS A PART OF THIS SURVEY.*
9. *THE ACCURACY OF THE SURVEY MEASUREMENTS USED FOR THIS SURVEY MEETS OR EXCEEDS THE EXPECTED USE OF THE PROPERTY DESCRIBED HEREON. (COMMERCIAL/HIGH RISK) 1 FOOT IN 10,000 FEET.*
10. *THE REVIEW OF THE PLAT FOR ANASTASIA COURT, RECORDED IN MAP BOOK 52, PAGE 124, OF THE PUBLIC RECORDS OF VOLUSIA COUNTY REVEALED THAT THE OVERALL PLAT DIMENSIONS DID NOT MATCH THE SUM OF DISTANCES FOR THE LOTS ALONG THE NORTH AND SOUTH LINES. THE ERROR IN DISTANCES WAS TAKEN FROM LOTS 4 AND 5. THERE ARE OTHER DISTANCE INCONSISTENCIES AND TYPOS IN THE PLAT AS WELL.*

## SURVEYOR'S CERTIFICATE:

*I HEREBY CERTIFY THIS SURVEY MEETS THE APPLICABLE "STANDARDS OF PRACTICE" AS SET FORTH BY THE FLORIDA BOARD OF PROFESSIONAL SURVEYORS AND MAPPERS IN CHAPTER 5J-17.050-.052, PURSUANT TO SECTION 472.027, FLORIDA STATUTES.*

*LEE H. DOWST. P.L.S. NO. 6860*
*www.mdaeng.com*

*THIS SURVEY IS NOT VALID WITHOUT THE ORIGINAL SIGNATURE AND SEAL OF A FLORIDA LICENSED SURVEYOR AND MAPPER.*

## LEGEND AND ABBREVIATIONS:

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| ( ) | PLAT/DEED | L | ARC LENGTH | R | RADIUS | | FIRE PLUG/CONNECTION |
| ± | MORE OR LESS | LB | LICENSED BUSINESS | (R) | RADIAL | | SINGLE POLE SIGN |
| AC | ACRES | M.B. | MAP BOOK | R/W | RIGHT OF WAY | | DOUBLE POLE SIGN |
| A/C | AIR CONDITIONER | MES | MITERED END SECTION | RCP | REINFORCED CONCRETE PIPE | | BOLLARD |
| BWF | BARBED-WIRE FENCE | NAVD 88 | NORTH AMERICAN VERTICAL DATUM OF 1988 | SEC | SECTION-TOWNSHIP-RANGE | | CENTRAL ANGLE |
| C&G | CURB & GUTTER | N/D | NAIL & DISK | T/B | APPROXIMATE TOP OF BANK | | BREAK LINE |
| CB | CHORD BEARING | NO. | NUMBER | T/S | APPROXIMATE TOE OF SLOPE | | SET 4"x4" CM (LB 4335) |
| CH | CHORD DISTANCE | (NR) | NON-RADIAL | TBM | TEMPORARY BENCH MARK | | FOUND 4"x4" CM (AS NOTED) |
| ℄ | CENTER LINE | O.R.B. | OFFICIAL RECORDS BOOK | U.E. | UTILITY EASEMENT | | SET N/D (LB 4335) |
| CLF | CHAIN-LINK FENCE | OHU | OVER-HEAD UTILITIES | (TYP) | TYPICAL | | FOUND N/D (AS NOTED) |
| CM | CONCRETE MONUMENT | P.B. | PLAT BOOK | WF | WOOD FENCE | | SET 5/8" IRC (LB 4335) |
| CMP | CORRUGATED METAL PIPE | PC | POINT OF CURVATURE | W/ | WITH | | FOUND IRON ROD (AS NOTED) |
| FIRM | FLOOD (FLORIDA) INSURANCE RATE MAP | PCP | PERMANENT CONTROL POINT | | WATER VALVE | | FOUND IRON PIPE (AS NOTED) |
| FNC | FENCE | PG(S). | PAGE/PAGES | | IRRIGATION CONTROL VALVE | | FOUND PK NAIL (NO ID) |
| FD. | FOUND | PLS | PROFESSIONAL LAND SURVEYOR | | SANITARY SEWER VALVE | | AIR CONDITIONER |
| HWF | HOG-WIRE FENCE | PRC | POINT OF REVERSE CURVATURE | | AIR RELEASE VALVE | | ELECTRIC PANEL |
| ID | IDENTIFICATION | PRM | PERMANENT REFERENCE MONUMENT | | CLEAN OUT | | CABLE TELEVISION RISER BOX |
| INV | INVERT ELEVATION | PSM | PROFESSIONAL SURVEYOR MAPPER | | GAS VALVE | | ELECTRIC METER |
| IP | IRON PIPE | PT | POINT OF TANGENCY | | BACK FLOW PREVENTOR | | ELECTRIC JUNCTION BOX |
| IR | IRON ROD | PVC | POLYVINYL CHLORIDE PIPE | | FIRE HYDRANT | | FIBER-OPTIC JUNCTION BOX |

| | | | |
|---|---|---|---|
| | GAS METER | | |
| | TELEPHONE JUNCTION BOX | | |
| | WATER METER | | |
| | UTILITY VAULT | | |
| | WOOD UTILITY POLE | | |
| | CONCRETE UTILITY POLE | | |
| | METAL UTILITY POLE | | |
| | GUY POLE | | |
| | GUY ANCHOR | | |
| | LIGHT POLE | | |
| | GUTTER INLET/GRATE | | |
| | CATCH BASIN/YARD DRAIN | | |
| | STORM MANHOLE | | |
| | SANITARY MANHOLE | | |
| | WELL | | |
| | FIBER-OPTIC CABLE MARKER | | |
| | GAS LINE MARKER | | |
| | MITERED END SECTION | | |

| REVISIONS | | | | |
|---|---|---|---|---|
| F.B. / PG. | DATE | BY | DESCRIPTION | CKD |
| | | | | |

MARK DOWST & ASSOCIATES, INC.
ENGINEERS PLANNERS SURVEYORS LB#4335
536 NORTH HALIFAX AVENUE, SUITE 100, DAYTONA BEACH, FLORIDA 32118 PH:386-258-7999

| | | | | | |
|---|---|---|---|---|---|
| BOUNDARY SURVEY | | | | | PROJECT # 1567 |
| DRAWN BY: LAT | DRAW DATE: 11/15/22 | CHECKED BY: LHD | SCALE: 1" = 20' | FILE NAME: 1567_surbase.dwg | |
| CREW: SC,JB,JY | FIELD DATE: 11/07/22 | F.B./PG.: 244/20,23,26-27,33-34,37,41 | | SHEET | 1 OF 1 |

Attachment: Applicant Submittal with Exhibits (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)
Drawing Name: H:\Q\1567\Center Ave_Survey\Cnt 3D-2022\1567_surbase.dwg Nov 21, 2022 10:10am

**EXHIBIT B**

**PROPERTY APPRAISER INFORMATION CARDS AND DEEDS**

Attachment: Applicant Submittal with Exhibits (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)

VOLUSIA COUNTY PROPERTY APPRAISER
LARRY BARTLETT, JD, CFA
WE VALUE VOLUSIA

**Volusia County Property Appraiser**
123 W. Indiana Ave., Rm. 102
DeLand, FL. 32720
Phone: (386) 736-5901 Web: vcpa.vcgov.org

## Property Summary

| | |
|---|---|
| **Alternate Key:** | 6536775 |
| **Parcel ID:** | 424419000050 |
| **Township-Range-Section:** | 14 - 32 - 44 |
| **Subdivision-Block-Lot:** | 19 - 00 - 0050 |
| **Business Name:** | |
| **Owner(s):** | RON & LEE LLC - 100% |
| **Mailing Address On File:** | 3 SWEETMEADOW CT<br>ORMOND BEACH FL 32174 |
| **Physical Address:** | ANASTASIA CT, HOLLY HILL 32117 |
| **Building Count:** | 0 |
| **Neighborhood:** | 2002 - MASON & CARSWELL HOLLY HILL |
| **Subdivision Name:** | ANASTASIA COURT |
| **Property Use:** | 0000 - VACANT RES |
| **Tax District:** | 203-HOLLY HILL |
| **2022 Final Millage Rate:** | 18.7895 |
| **Homestead Property:** | No |
| **Agriculture Classification:** | No |
| **Short Description:** | LOT 5 ANASTASIA COURT MB 52 PG 124 PER OR 5868 PG 4194 |

## Property Values

| **Tax Year:** | 2023 Working | 2022 Final | 2021 Final |
|---|---|---|---|
| **Valuation Method:** | 1-Market Oriented Cost | 1-Market Oriented Cost | 1-Market Oriented Cost |
| **Improvement Value:** | $0 | $0 | $0 |
| **Land Value:** | $15,000 | $15,000 | $8,900 |
| **Just/Market Value:** | $15,000 | $15,000 | $8,900 |

## Working Tax Roll Values by Taxing Authority

**Values shown below are the 2023 WORKING TAX ROLL VALUES that are subject to change until certified. Millage Rates below that are used in the calculation of the Estimated Taxes are the 2022 FINAL MILLAGE RATES.** The Just/Market listed below is not intended to represent the anticipated selling price of the property and should not be relied upon by any individual or entity as a determination of current market value.

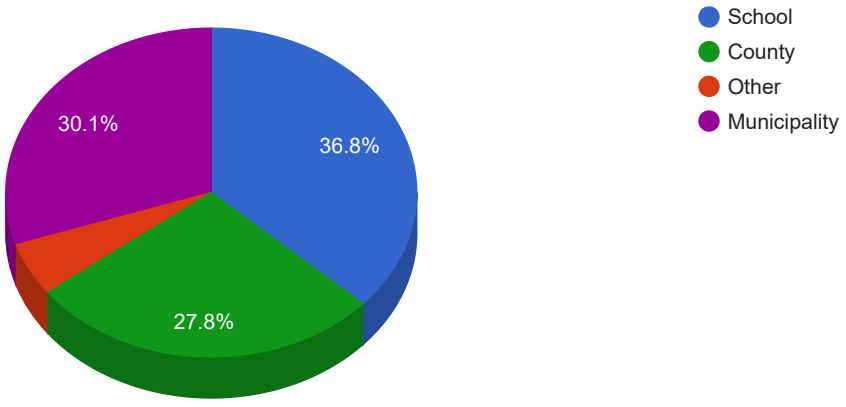
| Tax Authority | | Just/Market Value | Assessed Value | Ex/10CAP | Taxable Value | Millage Rate | Estimated Taxes |
|---|---|---|---|---|---|---|---|
| 0017 | CAPITAL IMPROVEMENT | $15,000 | $15,000 | $0 | $15,000 | 1.5000 | $22.50 |
| 0012 | DISCRETIONARY | $15,000 | $15,000 | $0 | $15,000 | 0.7480 | $11.22 |
| 0011 | REQ LOCAL EFFORT | $15,000 | $15,000 | $0 | $15,000 | 3.2340 | $48.51 |
| 0050 | GENERAL FUND | $15,000 | $10,769 | $4,231 | $10,769 | 4.8499 | $52.23 |
| 0055 | LIBRARY | $15,000 | $10,769 | $4,231 | $10,769 | 0.4635 | $4.99 |
| 0520 | MOSQUITO CONTROL | $15,000 | $10,769 | $4,231 | $10,769 | 0.1781 | $1.92 |
| 0530 | PONCE INLET PORT AUTHORITY | $15,000 | $10,769 | $4,231 | $10,769 | 0.0760 | $0.82 |
| 0058 | VOLUSIA ECHO | $15,000 | $10,769 | $4,231 | $10,769 | 0.2000 | $2.15 |
| 0057 | VOLUSIA FOREVER | $15,000 | $10,769 | $4,231 | $10,769 | 0.2000 | $2.15 |
| 0065 | FLORIDA INLAND NAVIGATION DISTRICT | $15,000 | $10,769 | $4,231 | $10,769 | 0.0320 | $0.34 |
| 0100 | HALIFAX HOSPITAL AUTHORITY | $15,000 | $10,769 | $4,231 | $10,769 | 0.8606 | $9.27 |
| 0060 | ST JOHN'S WATER MANAGEMENT DISTRICT | $15,000 | $10,769 | $4,231 | $10,769 | 0.1974 | $2.13 |
| 0200 | HOLLY HILL | $15,000 | $10,769 | $4,231 | $10,769 | 6.2500 | $67.31 |
| | | | | | | 18.7895 | $225.54 |

### Non-Ad Valorem Assessments

| Project | #Units | Rate | Amount |
|---|---|---|---|

| | |
|---|---|
| Estimated Ad Valorem Tax: | $225.54 |
| Estimated Non-Ad Valorem Tax: | $0.00 |
| **Estimated Taxes:** | **$225.54** |
| Estimated Tax Amount without SOH/10CAP ⓘ | $281.84 |

**Where your tax dollars are going:**




Attachment: Applicant Submittal with Exhibits (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)

## Previous Years Certified Tax Roll Values

| Year | Land Value | Impr Value | Just Value | Non-Sch Assd | County Exemptions | County Taxable | HX Savings |
|---|---|---|---|---|---|---|---|
| 2022 | $15,000 | $0 | $15,000 | $9,790 | $0 | $9,790 | $0 |
| 2021 | $8,900 | $0 | $8,900 | $8,900 | $0 | $8,900 | $0 |
| 2020 | $8,900 | $0 | $8,900 | $8,900 | $0 | $8,900 | $0 |
| 2019 | $8,900 | $0 | $8,900 | $8,470 | $0 | $8,470 | $0 |
| 2018 | $8,900 | $0 | $8,900 | $7,700 | $0 | $7,700 | $0 |
| 2017 | $7,000 | $0 | $7,000 | $7,000 | $0 | $7,000 | $0 |
| 2016 | $7,000 | $0 | $7,000 | $7,000 | $0 | $7,000 | $0 |
| 2015 | $6,600 | $0 | $6,600 | $6,600 | $0 | $6,600 | $0 |
| 2014 | $6,600 | $0 | $6,600 | $6,600 | $0 | $6,600 | $0 |

## Land Data

| # | Land Use | Ag | Type | Units | Acres | Sq Feet | FF | Depth | Rate | Just Value |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 0001-VAC PVD THRU .49 AC | N | U-UNIT | 1 | | | | | 15,000 | $15,000 |

**Total Land Value:** $15,000

## Miscellaneous Improvement(s)

| # | Type | Year | Area | Units | L x W | Depreciated Value |
|---|---|---|---|---|---|---|

**Total Miscellaneous Value:** $0

## Sales History

NOTE: This section is not intended to be a complete chain of title. Additional official book/page numbers may be listed in the property description and/or recorded and indexed with the Clerk of the Court.

| Book/Page | Instrument No. | Sale Date | Deed Type | Qualified/Unqualified | Vacant/Improved | Sale Price |
|---|---|---|---|---|---|---|
| 5868 / 4194 | 2006172792 | 07/03/2006 | WD-WARRANTY DEED | UNQUALIFIED | VACANT | $320,000 |

## Property Description

NOTE: This property description may be a condensed/abbreviated version of the original description as recorded on deeds or other legal instruments in the public records of the Volusia County Clerk of Court. It may not include the Public Land Survey System's Section, Township, Range information or the county in which the property is located. It is intended to represent the land boundary only and does not include easements or other interests of record. This description should not be used for purposes of conveying property title. The Property Appraiser assumes no responsibility for the consequences of inappropriate uses or interpretations of the property descriptions found on this site.

| Legal Description | Millage Group | Township-Range-Section | Subdivision-Block-Lot | Date Created |
|---|---|---|---|---|
| LOT 5 ANASTASIA COURT MB 52 PG 124 PER OR 5868 PG 4194 | 203 | 14 - 32 - 44 | 19 - 00 - 0050 | 02-DEC-05 |

## Permit Summary

NOTE: Permit data does not originate from the Volusia County Property Appraiser's office. For details or questions concerning a permit, please contact the building department of the tax district in which the property is located.

| Date | Number | Description | Amount |
|---|---|---|---|

Attachment: Applicant Submittal with Exhibits (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)

VOLUSIA COUNTY PROPERTY APPRAISER
LARRY BARTLETT, JD, CFA
WE VALUE VOLUSIA

**Volusia County Property Appraiser**
123 W. Indiana Ave., Rm. 102
DeLand, FL. 32720
Phone: (386) 736-5901 Web: vcpa.vcgov.org

## Property Summary

| | |
|---|---|
| **Alternate Key:** | 6536767 |
| **Parcel ID:** | 424419000040 |
| **Township-Range-Section:** | 14 - 32 - 44 |
| **Subdivision-Block-Lot:** | 19 - 00 - 0040 |
| **Business Name:** | |
| **Owner(s):** | RON & LEE LLC - 100% |
| **Mailing Address On File:** | 3 SWEETMEADOW CT<br>ORMOND BEACH FL 32174 |
| **Physical Address:** | ANASTASIA CT, HOLLY HILL 32117 |
| **Building Count:** | 0 |
| **Neighborhood:** | 2002 - MASON & CARSWELL HOLLY HILL |
| **Subdivision Name:** | ANASTASIA COURT |
| **Property Use:** | 0000 - VACANT RES |
| **Tax District:** | 203-HOLLY HILL |
| **2022 Final Millage Rate:** | 18.7895 |
| **Homestead Property:** | No |
| **Agriculture Classification:** | No |
| **Short Description:** | LOT 4 ANASTASIA COURT MB 52 PG 124 PER OR 5868 PG 4194 |

## Property Values

| **Tax Year:** | 2023 Working | 2022 Final | 2021 Final |
|---|---|---|---|
| **Valuation Method:** | 1-Market Oriented Cost | 1-Market Oriented Cost | 1-Market Oriented Cost |
| **Improvement Value:** | $0 | $0 | $0 |
| **Land Value:** | $15,000 | $15,000 | $8,900 |
| **Just/Market Value:** | $15,000 | $15,000 | $8,900 |

## Working Tax Roll Values by Taxing Authority

**Values shown below are the 2023 WORKING TAX ROLL VALUES that are subject to change until certified. Millage Rates below that are used in the calculation of the Estimated Taxes are the 2022 FINAL MILLAGE RATES.** The Just/Market listed below is not intended to represent the anticipated selling price of the property and should not be relied upon by any individual or entity as a determination of current market value.

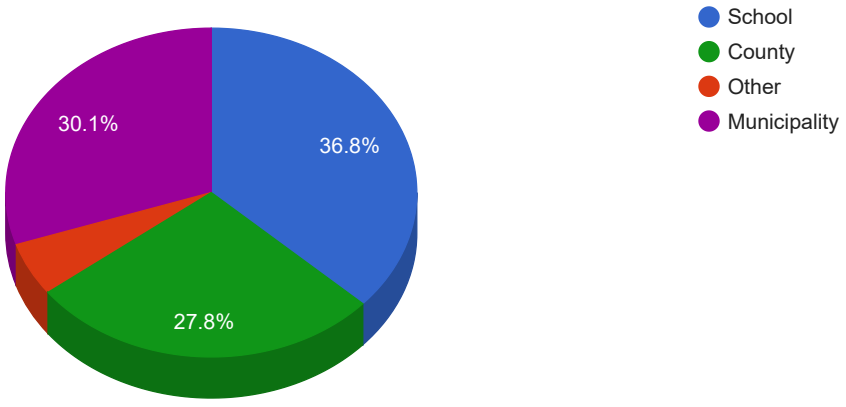
| Tax Authority | | Just/Market Value | Assessed Value | Ex/10CAP | Taxable Value | Millage Rate | Estimated Taxes |
|---|---|---|---|---|---|---|---|
| 0017 | CAPITAL IMPROVEMENT | $15,000 | $15,000 | $0 | $15,000 | 1.5000 | $22.50 |
| 0012 | DISCRETIONARY | $15,000 | $15,000 | $0 | $15,000 | 0.7480 | $11.22 |
| 0011 | REQ LOCAL EFFORT | $15,000 | $15,000 | $0 | $15,000 | 3.2340 | $48.51 |
| 0050 | GENERAL FUND | $15,000 | $10,769 | $4,231 | $10,769 | 4.8499 | $52.23 |
| 0055 | LIBRARY | $15,000 | $10,769 | $4,231 | $10,769 | 0.4635 | $4.99 |
| 0520 | MOSQUITO CONTROL | $15,000 | $10,769 | $4,231 | $10,769 | 0.1781 | $1.92 |
| 0530 | PONCE INLET PORT AUTHORITY | $15,000 | $10,769 | $4,231 | $10,769 | 0.0760 | $0.82 |
| 0058 | VOLUSIA ECHO | $15,000 | $10,769 | $4,231 | $10,769 | 0.2000 | $2.15 |
| 0057 | VOLUSIA FOREVER | $15,000 | $10,769 | $4,231 | $10,769 | 0.2000 | $2.15 |
| 0065 | FLORIDA INLAND NAVIGATION DISTRICT | $15,000 | $10,769 | $4,231 | $10,769 | 0.0320 | $0.34 |
| 0100 | HALIFAX HOSPITAL AUTHORITY | $15,000 | $10,769 | $4,231 | $10,769 | 0.8606 | $9.27 |
| 0060 | ST JOHN'S WATER MANAGEMENT DISTRICT | $15,000 | $10,769 | $4,231 | $10,769 | 0.1974 | $2.13 |
| 0200 | HOLLY HILL | $15,000 | $10,769 | $4,231 | $10,769 | 6.2500 | $67.31 |
| | | | | | | 18.7895 | $225.54 |

### Non-Ad Valorem Assessments

| Project | #Units | Rate | Amount |
|---|---|---|---|

| | |
|---|---|
| Estimated Ad Valorem Tax: | $225.54 |
| Estimated Non-Ad Valorem Tax: | $0.00 |
| **Estimated Taxes:** | **$225.54** |
| Estimated Tax Amount without SOH/10CAP ⓘ | $281.84 |

**Where your tax dollars are going:**




Attachment: Applicant Submittal with Exhibits (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)

## Previous Years Certified Tax Roll Values

| Year | Land Value | Impr Value | Just Value | Non-Sch Assd | County Exemptions | County Taxable | HX Savings |
|---|---|---|---|---|---|---|---|
| 2022 | $15,000 | $0 | $15,000 | $9,790 | $0 | $9,790 | $0 |
| 2021 | $8,900 | $0 | $8,900 | $8,900 | $0 | $8,900 | $0 |
| 2020 | $8,900 | $0 | $8,900 | $8,900 | $0 | $8,900 | $0 |
| 2019 | $8,900 | $0 | $8,900 | $8,470 | $0 | $8,470 | $0 |
| 2018 | $8,900 | $0 | $8,900 | $7,700 | $0 | $7,700 | $0 |
| 2017 | $7,000 | $0 | $7,000 | $7,000 | $0 | $7,000 | $0 |
| 2016 | $7,000 | $0 | $7,000 | $7,000 | $0 | $7,000 | $0 |
| 2015 | $6,600 | $0 | $6,600 | $6,600 | $0 | $6,600 | $0 |
| 2014 | $6,600 | $0 | $6,600 | $6,600 | $0 | $6,600 | $0 |

## Land Data

| # | Land Use | Ag | Type | Units | Acres | Sq Feet | FF | Depth | Rate | Just Value |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 0001-VAC PVD THRU .49 AC | N | U-UNIT | 1 | | | | | 15,000 | $15,000 |

**Total Land Value:** $15,000

## Miscellaneous Improvement(s)

| # | Type | Year | Area | Units | L x W | Depreciated Value |
|---|---|---|---|---|---|---|

**Total Miscellaneous Value:** $0

## Sales History

NOTE: This section is not intended to be a complete chain of title. Additional official book/page numbers may be listed in the property description and/or recorded and indexed with the Clerk of the Court.

| Book/Page | Instrument No. | Sale Date | Deed Type | Qualified/Unqualified | Vacant/Improved | Sale Price |
|---|---|---|---|---|---|---|
| 5868 / 4194 | 2006172792 | 07/03/2006 | WD-WARRANTY DEED | UNQUALIFIED | VACANT | $320,000 |

## Property Description

NOTE: This property description may be a condensed/abbreviated version of the original description as recorded on deeds or other legal instruments in the public records of the Volusia County Clerk of Court. It may not include the Public Land Survey System's Section, Township, Range information or the county in which the property is located. It is intended to represent the land boundary only and does not include easements or other interests of record. This description should not be used for purposes of conveying property title. The Property Appraiser assumes no responsibility for the consequences of inappropriate uses or interpretations of the property descriptions found on this site.

| Legal Description | Millage Group | Township-Range-Section | Subdivision-Block-Lot | Date Created |
|---|---|---|---|---|
| LOT 4 ANASTASIA COURT MB 52 PG 124 PER OR 5868 PG 4194 | 203 | 14 - 32 - 44 | 19 - 00 - 0040 | 02-DEC-05 |

## Permit Summary

NOTE: Permit data does not originate from the Volusia County Property Appraiser's office. For details or questions concerning a permit, please contact the building department of the tax district in which the property is located.

| Date | Number | Description | Amount |
|---|---|---|---|

Attachment: Applicant Submittal with Exhibits (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)

VOLUSIA COUNTY PROPERTY APPRAISER
LARRY BARTLETT, JD, CFA
WE VALUE VOLUSIA

**Volusia County Property Appraiser**
123 W. Indiana Ave., Rm. 102
DeLand, FL. 32720
Phone: (386) 736-5901 Web: vcpa.vcgov.org

## Property Summary

| | |
|---|---|
| **Alternate Key:** | 6536724 |
| **Parcel ID:** | 424419000001 |
| **Township-Range-Section:** | 14 - 32 - 44 |
| **Subdivision-Block-Lot:** | 19 - 00 - 0001 |
| **Business Name:** | |
| **Owner(s):** | RON & LEE LLC - 100% |
| **Mailing Address On File:** | 3 SWEETMEADOW CT<br>ORMOND BEACH FL 32174 |
| **Physical Address:** | ANASTASIA CT, HOLLY HILL 32117 |
| **Building Count:** | 0 |
| **Neighborhood:** | 2002 - MASON & CARSWELL HOLLY HILL |
| **Subdivision Name:** | ANASTASIA COURT |
| **Property Use:** | 0900 - RES COMMON ELEMENTS |
| **Tax District:** | 203-HOLLY HILL |
| **2022 Final Millage Rate:** | 18.7895 |
| **Homestead Property:** | No |
| **Agriculture Classification:** | No |
| **Short Description:** | COMMON AREA FOR ANASTASIA COURT MB 52 PG 124 PER OR 5868 PG 4194 |

## Property Values

| **Tax Year:** | 2023 Working | 2022 Final | 2021 Final |
|---|---|---|---|
| **Valuation Method:** | 1-Market Oriented Cost | 1-Market Oriented Cost | 1-Market Oriented Cost |
| **Improvement Value:** | $0 | $0 | $0 |
| **Land Value:** | $0 | $0 | $1 |
| **Just/Market Value:** | | | |

## Working Tax Roll Values by Taxing Authority

**Values shown below are the 2023 WORKING TAX ROLL VALUES that are subject to change until certified. Millage Rates below that are used in the calculation of the Estimated Taxes are the 2022 FINAL MILLAGE RATES.** The Just/Market listed below is not intended to represent the anticipated selling price of the property and should not be relied upon by any individual or entity as a determination of current market value.

| Tax Authority | | Just/Market Value | Assessed Value | Ex/10CAP | Taxable Value | Millage Rate | Estimated Taxes |
|---|---|---|---|---|---|---|---|
| 0017 | CAPITAL IMPROVEMENT | $0 | $0 | $0 | $0 | 1.5000 | $0.00 |
| 0012 | DISCRETIONARY | $0 | $0 | $0 | $0 | 0.7480 | $0.00 |
| 0011 | REQ LOCAL EFFORT | $0 | $0 | $0 | $0 | 3.2340 | $0.00 |
| 0050 | GENERAL FUND | $0 | $0 | $0 | $0 | 4.8499 | $0.00 |
| 0055 | LIBRARY | $0 | $0 | $0 | $0 | 0.4635 | $0.00 |
| 0520 | MOSQUITO CONTROL | $0 | $0 | $0 | $0 | 0.1781 | $0.00 |
| 0530 | PONCE INLET PORT AUTHORITY | $0 | $0 | $0 | $0 | 0.0760 | $0.00 |
| 0058 | VOLUSIA ECHO | $0 | $0 | $0 | $0 | 0.2000 | $0.00 |
| 0057 | VOLUSIA FOREVER | $0 | $0 | $0 | $0 | 0.2000 | $0.00 |
| 0065 | FLORIDA INLAND NAVIGATION DISTRICT | $0 | $0 | $0 | $0 | 0.0320 | $0.00 |
| 0100 | HALIFAX HOSPITAL AUTHORITY | $0 | $0 | $0 | $0 | 0.8606 | $0.00 |
| 0060 | ST JOHN'S WATER MANAGEMENT DISTRICT | $0 | $0 | $0 | $0 | 0.1974 | $0.00 |
| 0200 | HOLLY HILL | $0 | $0 | $0 | $0 | 6.2500 | $0.00 |
| | | | | | | 18.7895 | $0.00 |

### Non-Ad Valorem Assessments

| Project | #Units | Rate | Amount |
|---|---|---|---|

| | |
|---|---|
| Estimated Ad Valorem Tax: | $0.00 |
| Estimated Non-Ad Valorem Tax: | $0.00 |
| **Estimated Taxes:** | **$0.00** |
| Estimated Tax Amount without SOH/10CAP ⓘ | $0.00 |

**Where your tax dollars are going:**

Attachment: Applicant Submittal with Exhibits (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)

## Previous Years Certified Tax Roll Values

| Year | Land Value | Impr Value | Just Value | Non-Sch Assd | County Exemptions | County Taxable | HX Savings |
|---|---|---|---|---|---|---|---|
| 2022 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 2021 | $1 | $0 | $1 | $1 | $0 | $1 | $0 |
| 2020 | $1 | $0 | $1 | $1 | $0 | $1 | $0 |
| 2019 | $1 | $0 | $1 | $1 | $0 | $1 | $0 |
| 2018 | $1 | $0 | $1 | $1 | $0 | $1 | $0 |
| 2017 | $1 | $0 | $1 | $1 | $0 | $1 | $0 |
| 2016 | $1 | $0 | $1 | $1 | $0 | $1 | $0 |
| 2015 | $1 | $0 | $1 | $1 | $0 | $1 | $0 |
| 2014 | $1 | $0 | $1 | $1 | $0 | $1 | $0 |

## Land Data

| # | Land Use | Ag | Type | Units | Acres | Sq Feet | FF | Depth | Rate | Just Value |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 0997-RES - COMMON AREA | N | U-UNIT | 1 | | | | | 0 | $0 |

**Total Land Value:** $0

## Miscellaneous Improvement(s)

| # | Type | Year | Area | Units | L x W | Depreciated Value |
|---|---|---|---|---|---|---|

**Total Miscellaneous Value:** $0

## Sales History

NOTE: This section is not intended to be a complete chain of title. Additional official book/page numbers may be listed in the property description and/or recorded and indexed with the Clerk of the Court.

| Book/Page | Instrument No. | Sale Date | Deed Type | Qualified/Unqualified | Vacant/Improved | Sale Price |
|---|---|---|---|---|---|---|
| 5868 / 4194 | 2006172792 | 07/03/2006 | WD-WARRANTY DEED | UNQUALIFIED | VACANT | $320,000 |

## Property Description

NOTE: This property description may be a condensed/abbreviated version of the original description as recorded on deeds or other legal instruments in the public records of the Volusia County Clerk of Court. It may not include the Public Land Survey System's Section, Township, Range information or the county in which the property is located. It is intended to represent the land boundary only and does not include easements or other interests of record. This description should not be used for purposes of conveying property title. The Property Appraiser assumes no responsibility for the consequences of inappropriate uses or interpretations of the property descriptions found on this site.

| Legal Description | Millage Group | Township-Range-Section | Subdivision-Block-Lot | Date Created |
|---|---|---|---|---|
| COMMON AREA FOR ANASTASIA COURT MB 52 PG 124 PER OR 5868 PG 4194 | 203 | 14 - 32 - 44 | 19 - 00 - 0001 | 02-DEC-05 |

## Permit Summary

NOTE: Permit data does not originate from the Volusia County Property Appraiser's office. For details or questions concerning a permit, please contact the building department of the tax district in which the property is located.

| Date | Number | Description | Amount |
|---|---|---|---|

Attachment: Applicant Submittal with Exhibits (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)

VOLUSIA COUNTY PROPERTY APPRAISER
LARRY BARTLETT, JD, CFA
WE VALUE VOLUSIA

**Volusia County Property Appraiser**
123 W. Indiana Ave., Rm. 102
DeLand, FL. 32720
Phone: (386) 736-5901 Web: vcpa.vcgov.org

## Property Summary

| | |
|---|---|
| **Alternate Key:** | 6536759 |
| **Parcel ID:** | 424419000030 |
| **Township-Range-Section:** | 14 - 32 - 44 |
| **Subdivision-Block-Lot:** | 19 - 00 - 0030 |
| **Business Name:** | |
| **Owner(s):** | RON & LEE LLC - 100% |
| **Mailing Address On File:** | 3 SWEETMEADOW CT<br>ORMOND BEACH FL 32174 |
| **Physical Address:** | ANASTASIA CT, HOLLY HILL 32117 |
| **Building Count:** | 0 |
| **Neighborhood:** | 2002 - MASON & CARSWELL HOLLY HILL |
| **Subdivision Name:** | ANASTASIA COURT |
| **Property Use:** | 0000 - VACANT RES |
| **Tax District:** | 203-HOLLY HILL |
| **2022 Final Millage Rate:** | 18.7895 |
| **Homestead Property:** | No |
| **Agriculture Classification:** | No |
| **Short Description:** | LOT 3 ANASTASIA COURT MB 52 PG 124 PER OR 5868 PG 4194 |

## Property Values

| **Tax Year:** | 2023 Working | 2022 Final | 2021 Final |
|---|---|---|---|
| **Valuation Method:** | 1-Market Oriented Cost | 1-Market Oriented Cost | 1-Market Oriented Cost |
| **Improvement Value:** | $0 | $0 | $0 |
| **Land Value:** | $15,000 | $15,000 | $8,900 |
| **Just/Market Value:** | $15,000 | $15,000 | $8,900 |

## Working Tax Roll Values by Taxing Authority

**Values shown below are the 2023 WORKING TAX ROLL VALUES that are subject to change until certified. Millage Rates below that are used in the calculation of the Estimated Taxes are the 2022 FINAL MILLAGE RATES.** The Just/Market listed below is not intended to represent the anticipated selling price of the property and should not be relied upon by any individual or entity as a determination of current market value.

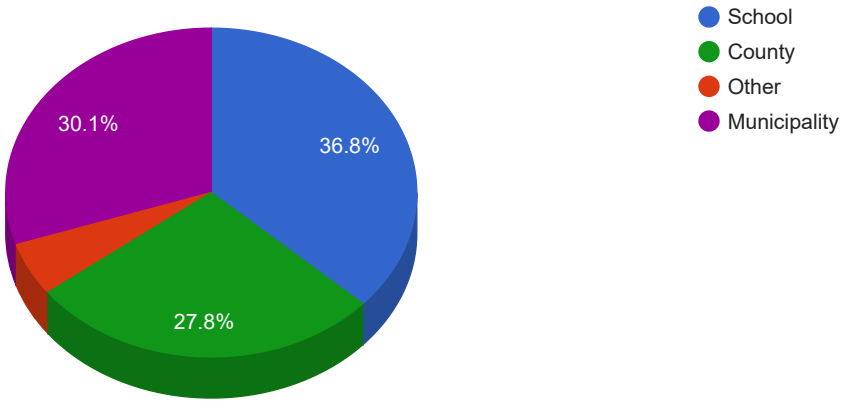
| Tax Authority | | Just/Market Value | Assessed Value | Ex/10CAP | Taxable Value | Millage Rate | Estimated Taxes |
|---|---|---|---|---|---|---|---|
| 0017 | CAPITAL IMPROVEMENT | $15,000 | $15,000 | $0 | $15,000 | 1.5000 | $22.50 |
| 0012 | DISCRETIONARY | $15,000 | $15,000 | $0 | $15,000 | 0.7480 | $11.22 |
| 0011 | REQ LOCAL EFFORT | $15,000 | $15,000 | $0 | $15,000 | 3.2340 | $48.51 |
| 0050 | GENERAL FUND | $15,000 | $10,769 | $4,231 | $10,769 | 4.8499 | $52.23 |
| 0055 | LIBRARY | $15,000 | $10,769 | $4,231 | $10,769 | 0.4635 | $4.99 |
| 0520 | MOSQUITO CONTROL | $15,000 | $10,769 | $4,231 | $10,769 | 0.1781 | $1.92 |
| 0530 | PONCE INLET PORT AUTHORITY | $15,000 | $10,769 | $4,231 | $10,769 | 0.0760 | $0.82 |
| 0058 | VOLUSIA ECHO | $15,000 | $10,769 | $4,231 | $10,769 | 0.2000 | $2.15 |
| 0057 | VOLUSIA FOREVER | $15,000 | $10,769 | $4,231 | $10,769 | 0.2000 | $2.15 |
| 0065 | FLORIDA INLAND NAVIGATION DISTRICT | $15,000 | $10,769 | $4,231 | $10,769 | 0.0320 | $0.34 |
| 0100 | HALIFAX HOSPITAL AUTHORITY | $15,000 | $10,769 | $4,231 | $10,769 | 0.8606 | $9.27 |
| 0060 | ST JOHN'S WATER MANAGEMENT DISTRICT | $15,000 | $10,769 | $4,231 | $10,769 | 0.1974 | $2.13 |
| 0200 | HOLLY HILL | $15,000 | $10,769 | $4,231 | $10,769 | 6.2500 | $67.31 |
| | | | | | | 18.7895 | $225.54 |

### Non-Ad Valorem Assessments

| Project | #Units | Rate | Amount |
|---|---|---|---|

| | |
|---|---|
| Estimated Ad Valorem Tax: | $225.54 |
| Estimated Non-Ad Valorem Tax: | $0.00 |
| **Estimated Taxes:** | **$225.54** |
| Estimated Tax Amount without SOH/10CAP ⓘ | $281.84 |

**Where your tax dollars are going:**




Attachment: Applicant Submittal with Exhibits (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)

## Previous Years Certified Tax Roll Values

| Year | Land Value | Impr Value | Just Value | Non-Sch Assd | County Exemptions | County Taxable | HX Savings |
|---|---|---|---|---|---|---|---|
| 2022 | $15,000 | $0 | $15,000 | $9,790 | $0 | $9,790 | $0 |
| 2021 | $8,900 | $0 | $8,900 | $8,900 | $0 | $8,900 | $0 |
| 2020 | $8,900 | $0 | $8,900 | $8,900 | $0 | $8,900 | $0 |
| 2019 | $8,900 | $0 | $8,900 | $8,470 | $0 | $8,470 | $0 |
| 2018 | $8,900 | $0 | $8,900 | $7,700 | $0 | $7,700 | $0 |
| 2017 | $7,000 | $0 | $7,000 | $7,000 | $0 | $7,000 | $0 |
| 2016 | $7,000 | $0 | $7,000 | $7,000 | $0 | $7,000 | $0 |
| 2015 | $6,600 | $0 | $6,600 | $6,600 | $0 | $6,600 | $0 |
| 2014 | $6,600 | $0 | $6,600 | $6,600 | $0 | $6,600 | $0 |

## Land Data

| # | Land Use | Ag | Type | Units | Acres | Sq Feet | FF | Depth | Rate | Just Value |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 0001-VAC PVD THRU .49 AC | N | U-UNIT | 1 | | | | | 15,000 | $15,000 |

**Total Land Value:** $15,000

## Miscellaneous Improvement(s)

| # | Type | Year | Area | Units | L x W | Depreciated Value |
|---|---|---|---|---|---|---|

**Total Miscellaneous Value:** $0

## Sales History

NOTE: This section is not intended to be a complete chain of title. Additional official book/page numbers may be listed in the property description and/or recorded and indexed with the Clerk of the Court.

| Book/Page | Instrument No. | Sale Date | Deed Type | Qualified/Unqualified | Vacant/Improved | Sale Price |
|---|---|---|---|---|---|---|
| 5868 / 4194 | 2006172792 | 07/03/2006 | WD-WARRANTY DEED | UNQUALIFIED | VACANT | $320,000 |

## Property Description

NOTE: This property description may be a condensed/abbreviated version of the original description as recorded on deeds or other legal instruments in the public records of the Volusia County Clerk of Court. It may not include the Public Land Survey System's Section, Township, Range information or the county in which the property is located. It is intended to represent the land boundary only and does not include easements or other interests of record. This description should not be used for purposes of conveying property title. The Property Appraiser assumes no responsibility for the consequences of inappropriate uses or interpretations of the property descriptions found on this site.

| Legal Description | Millage Group | Township-Range-Section | Subdivision-Block-Lot | Date Created |
|---|---|---|---|---|
| LOT 3 ANASTASIA COURT MB 52 PG 124 PER OR 5868 PG 4194 | 203 | 14 - 32 - 44 | 19 - 00 - 0030 | 02-DEC-05 |

## Permit Summary

NOTE: Permit data does not originate from the Volusia County Property Appraiser's office. For details or questions concerning a permit, please contact the building department of the tax district in which the property is located.

| Date | Number | Description | Amount |
|---|---|---|---|

Attachment: Applicant Submittal with Exhibits (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)

Volusia County Property Appraiser
Larry Bartlett, JD, CFA
We Value Volusia

**Volusia County Property Appraiser**
123 W. Indiana Ave., Rm. 102
DeLand, FL. 32720
Phone: (386) 736-5901 Web: vcpa.vcgov.org

## Property Summary

| | |
|---|---|
| **Alternate Key:** | 6536741 |
| **Parcel ID:** | 424419000020 |
| **Township-Range-Section:** | 14 - 32 - 44 |
| **Subdivision-Block-Lot:** | 19 - 00 - 0020 |
| **Business Name:** | |
| **Owner(s):** | RON & LEE LLC - 100% |
| **Mailing Address On File:** | 3 SWEETMEADOW CT<br>ORMOND BEACH FL 32174 |
| **Physical Address:** | ANASTASIA CT, HOLLY HILL 32117 |
| **Building Count:** | 0 |
| **Neighborhood:** | 2002 - MASON & CARSWELL HOLLY HILL |
| **Subdivision Name:** | ANASTASIA COURT |
| **Property Use:** | 0000 - VACANT RES |
| **Tax District:** | 203-HOLLY HILL |
| **2022 Final Millage Rate:** | 18.7895 |
| **Homestead Property:** | No |
| **Agriculture Classification:** | No |
| **Short Description:** | LOT 2 ANASTASIA COURT MB 52 PG 124 PER OR 5868 PG 4194 |

## Property Values

| **Tax Year:** | 2023 Working | 2022 Final | 2021 Final |
|---|---|---|---|
| **Valuation Method:** | 1-Market Oriented Cost | 1-Market Oriented Cost | 1-Market Oriented Cost |
| **Improvement Value:** | $0 | $0 | $0 |
| **Land Value:** | $15,000 | $15,000 | $8,900 |
| **Just/Market Value:** | $15,000 | $15,000 | $8,900 |

## Working Tax Roll Values by Taxing Authority

**Values shown below are the 2023 WORKING TAX ROLL VALUES that are subject to change until certified. Millage Rates below that are used in the calculation of the Estimated Taxes are the 2022 FINAL MILLAGE RATES.** The Just/Market listed below is not intended to represent the anticipated selling price of the property and should not be relied upon by any individual or entity as a determination of current market value.

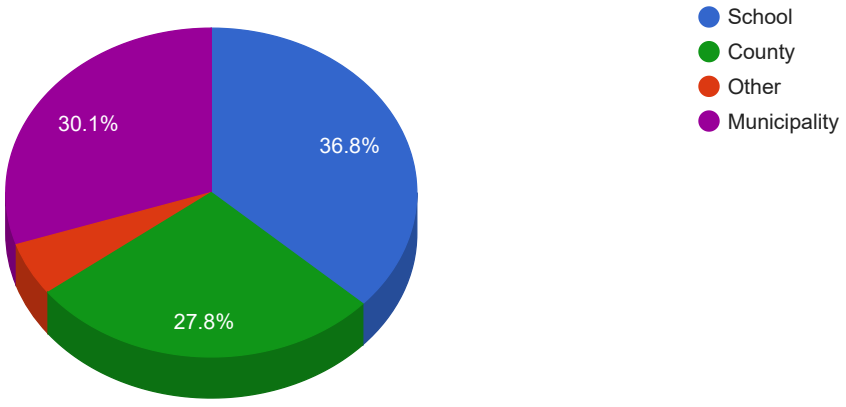
| Tax Authority | | Just/Market Value | Assessed Value | Ex/10CAP | Taxable Value | Millage Rate | Estimated Taxes |
|---|---|---|---|---|---|---|---|
| 0017 | CAPITAL IMPROVEMENT | $15,000 | $15,000 | $0 | $15,000 | 1.5000 | $22.50 |
| 0012 | DISCRETIONARY | $15,000 | $15,000 | $0 | $15,000 | 0.7480 | $11.22 |
| 0011 | REQ LOCAL EFFORT | $15,000 | $15,000 | $0 | $15,000 | 3.2340 | $48.51 |
| 0050 | GENERAL FUND | $15,000 | $10,769 | $4,231 | $10,769 | 4.8499 | $52.23 |
| 0055 | LIBRARY | $15,000 | $10,769 | $4,231 | $10,769 | 0.4635 | $4.99 |
| 0520 | MOSQUITO CONTROL | $15,000 | $10,769 | $4,231 | $10,769 | 0.1781 | $1.92 |
| 0530 | PONCE INLET PORT AUTHORITY | $15,000 | $10,769 | $4,231 | $10,769 | 0.0760 | $0.82 |
| 0058 | VOLUSIA ECHO | $15,000 | $10,769 | $4,231 | $10,769 | 0.2000 | $2.15 |
| 0057 | VOLUSIA FOREVER | $15,000 | $10,769 | $4,231 | $10,769 | 0.2000 | $2.15 |
| 0065 | FLORIDA INLAND NAVIGATION DISTRICT | $15,000 | $10,769 | $4,231 | $10,769 | 0.0320 | $0.34 |
| 0100 | HALIFAX HOSPITAL AUTHORITY | $15,000 | $10,769 | $4,231 | $10,769 | 0.8606 | $9.27 |
| 0060 | ST JOHN'S WATER MANAGEMENT DISTRICT | $15,000 | $10,769 | $4,231 | $10,769 | 0.1974 | $2.13 |
| 0200 | HOLLY HILL | $15,000 | $10,769 | $4,231 | $10,769 | 6.2500 | $67.31 |
| | | | | | | 18.7895 | $225.54 |

### Non-Ad Valorem Assessments

| Project | #Units | Rate | Amount |
|---|---|---|---|

| | |
|---|---|
| Estimated Ad Valorem Tax: | $225.54 |
| Estimated Non-Ad Valorem Tax: | $0.00 |
| **Estimated Taxes:** | **$225.54** |
| Estimated Tax Amount without SOH/10CAP ⓘ | $281.84 |

**Where your tax dollars are going:**




Attachment: Applicant Submittal with Exhibits (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)

## Previous Years Certified Tax Roll Values

| Year | Land Value | Impr Value | Just Value | Non-Sch Assd | County Exemptions | County Taxable | HX Savings |
|---|---|---|---|---|---|---|---|
| 2022 | $15,000 | $0 | $15,000 | $9,790 | $0 | $9,790 | $0 |
| 2021 | $8,900 | $0 | $8,900 | $8,900 | $0 | $8,900 | $0 |
| 2020 | $8,900 | $0 | $8,900 | $8,900 | $0 | $8,900 | $0 |
| 2019 | $8,900 | $0 | $8,900 | $8,470 | $0 | $8,470 | $0 |
| 2018 | $8,900 | $0 | $8,900 | $7,700 | $0 | $7,700 | $0 |
| 2017 | $7,000 | $0 | $7,000 | $7,000 | $0 | $7,000 | $0 |
| 2016 | $7,000 | $0 | $7,000 | $7,000 | $0 | $7,000 | $0 |
| 2015 | $6,600 | $0 | $6,600 | $6,600 | $0 | $6,600 | $0 |
| 2014 | $6,600 | $0 | $6,600 | $6,600 | $0 | $6,600 | $0 |

## Land Data

| # | Land Use | Ag | Type | Units | Acres | Sq Feet | FF | Depth | Rate | Just Value |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 0001-VAC PVD THRU .49 AC | N | U-UNIT | 1 | | | | | 15,000 | $15,000 |

**Total Land Value:** $15,000

## Miscellaneous Improvement(s)

| # | Type | Year | Area | Units | L x W | Depreciated Value |
|---|---|---|---|---|---|---|

**Total Miscellaneous Value:** $0

## Sales History

NOTE: This section is not intended to be a complete chain of title. Additional official book/page numbers may be listed in the property description and/or recorded and indexed with the Clerk of the Court.

| Book/Page | Instrument No. | Sale Date | Deed Type | Qualified/Unqualified | Vacant/Improved | Sale Price |
|---|---|---|---|---|---|---|
| 5868 / 4194 | 2006172792 | 07/03/2006 | WD-WARRANTY DEED | UNQUALIFIED | VACANT | $320,000 |

## Property Description

NOTE: This property description may be a condensed/abbreviated version of the original description as recorded on deeds or other legal instruments in the public records of the Volusia County Clerk of Court. It may not include the Public Land Survey System's Section, Township, Range information or the county in which the property is located. It is intended to represent the land boundary only and does not include easements or other interests of record. This description should not be used for purposes of conveying property title. The Property Appraiser assumes no responsibility for the consequences of inappropriate uses or interpretations of the property descriptions found on this site.

| Legal Description | Millage Group | Township-Range-Section | Subdivision-Block-Lot | Date Created |
|---|---|---|---|---|
| LOT 2 ANASTASIA COURT MB 52 PG 124 PER OR 5868 PG 4194 | 203 | 14 - 32 - 44 | 19 - 00 - 0020 | 02-DEC-05 |

## Permit Summary

NOTE: Permit data does not originate from the Volusia County Property Appraiser's office. For details or questions concerning a permit, please contact the building department of the tax district in which the property is located.

| Date | Number | Description | Amount |
|---|---|---|---|

Attachment: Application Submittal with Exhibits (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)

VOLUSIA COUNTY PROPERTY APPRAISER
LARRY BARTLETT, JD, CFA
WE VALUE VOLUSIA

**Volusia County Property Appraiser**
123 W. Indiana Ave., Rm. 102
DeLand, FL. 32720
Phone: (386) 736-5901 Web: vcpa.vcgov.org

## Property Summary

| | |
|---|---|
| **Alternate Key:** | 6536732 |
| **Parcel ID:** | 424419000010 |
| **Township-Range-Section:** | 14 - 32 - 44 |
| **Subdivision-Block-Lot:** | 19 - 00 - 0010 |
| **Business Name:** | |
| **Owner(s):** | RON & LEE LLC - 100% |
| **Mailing Address On File:** | 3 SWEETMEADOW CT<br>ORMOND BEACH FL 32174 |
| **Physical Address:** | ANASTASIA CT, HOLLY HILL 32117 |
| **Building Count:** | 0 |
| **Neighborhood:** | 2002 - MASON & CARSWELL HOLLY HILL |
| **Subdivision Name:** | ANASTASIA COURT |
| **Property Use:** | 0000 - VACANT RES |
| **Tax District:** | 203-HOLLY HILL |
| **2022 Final Millage Rate:** | 18.7895 |
| **Homestead Property:** | No |
| **Agriculture Classification:** | No |
| **Short Description:** | LOT 1 ANASTASIA COURT MB 52 PG 124 PER OR 5868 PG 4194 |

## Property Values

| **Tax Year:** | 2023 Working | 2022 Final | 2021 Final |
|---|---|---|---|
| **Valuation Method:** | 1-Market Oriented Cost | 1-Market Oriented Cost | 1-Market Oriented Cost |
| **Improvement Value:** | $0 | $0 | $0 |
| **Land Value:** | $15,000 | $15,000 | $8,900 |
| **Just/Market Value:** | $15,000 | $15,000 | $8,900 |

## Working Tax Roll Values by Taxing Authority

**Values shown below are the 2023 WORKING TAX ROLL VALUES that are subject to change until certified. Millage Rates below that are used in the calculation of the Estimated Taxes are the 2022 FINAL MILLAGE RATES.** The Just/Market listed below is not intended to represent the anticipated selling price of the property and should not be relied upon by any individual or entity as a determination of current market value.

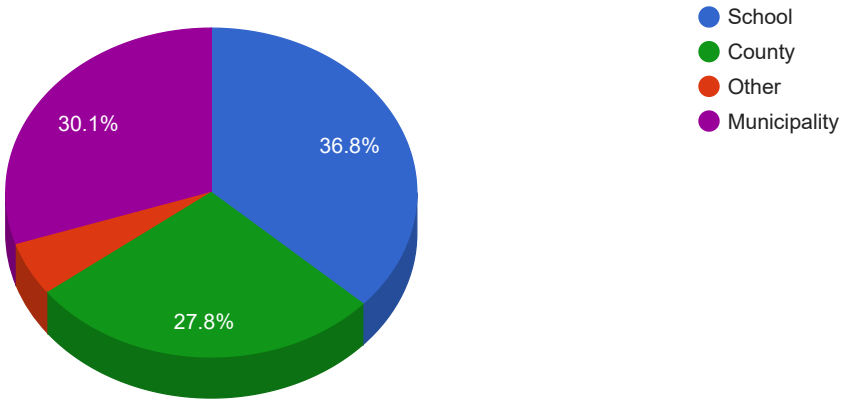
| Tax Authority | | Just/Market Value | Assessed Value | Ex/10CAP | Taxable Value | Millage Rate | Estimated Taxes |
|---|---|---|---|---|---|---|---|
| 0017 | CAPITAL IMPROVEMENT | $15,000 | $15,000 | $0 | $15,000 | 1.5000 | $22.50 |
| 0012 | DISCRETIONARY | $15,000 | $15,000 | $0 | $15,000 | 0.7480 | $11.22 |
| 0011 | REQ LOCAL EFFORT | $15,000 | $15,000 | $0 | $15,000 | 3.2340 | $48.51 |
| 0050 | GENERAL FUND | $15,000 | $10,769 | $4,231 | $10,769 | 4.8499 | $52.23 |
| 0055 | LIBRARY | $15,000 | $10,769 | $4,231 | $10,769 | 0.4635 | $4.99 |
| 0520 | MOSQUITO CONTROL | $15,000 | $10,769 | $4,231 | $10,769 | 0.1781 | $1.92 |
| 0530 | PONCE INLET PORT AUTHORITY | $15,000 | $10,769 | $4,231 | $10,769 | 0.0760 | $0.82 |
| 0058 | VOLUSIA ECHO | $15,000 | $10,769 | $4,231 | $10,769 | 0.2000 | $2.15 |
| 0057 | VOLUSIA FOREVER | $15,000 | $10,769 | $4,231 | $10,769 | 0.2000 | $2.15 |
| 0065 | FLORIDA INLAND NAVIGATION DISTRICT | $15,000 | $10,769 | $4,231 | $10,769 | 0.0320 | $0.34 |
| 0100 | HALIFAX HOSPITAL AUTHORITY | $15,000 | $10,769 | $4,231 | $10,769 | 0.8606 | $9.27 |
| 0060 | ST JOHN'S WATER MANAGEMENT DISTRICT | $15,000 | $10,769 | $4,231 | $10,769 | 0.1974 | $2.13 |
| 0200 | HOLLY HILL | $15,000 | $10,769 | $4,231 | $10,769 | 6.2500 | $67.31 |
| | | | | | | 18.7895 | $225.54 |

### Non-Ad Valorem Assessments

| Project | #Units | Rate | Amount |
|---|---|---|---|

| | |
|---|---|
| Estimated Ad Valorem Tax: | $225.54 |
| Estimated Non-Ad Valorem Tax: | $0.00 |
| **Estimated Taxes:** | **$225.54** |
| Estimated Tax Amount without SOH/10CAP ⓘ | $281.84 |

**Where your tax dollars are going:**




Attachment: Applicant Submittal with Exhibits (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)

## Previous Years Certified Tax Roll Values

| Year | Land Value | Impr Value | Just Value | Non-Sch Assd | County Exemptions | County Taxable | HX Savings |
|---|---|---|---|---|---|---|---|
| 2022 | $15,000 | $0 | $15,000 | $9,790 | $0 | $9,790 | $0 |
| 2021 | $8,900 | $0 | $8,900 | $8,900 | $0 | $8,900 | $0 |
| 2020 | $8,900 | $0 | $8,900 | $8,900 | $0 | $8,900 | $0 |
| 2019 | $8,900 | $0 | $8,900 | $8,470 | $0 | $8,470 | $0 |
| 2018 | $8,900 | $0 | $8,900 | $7,700 | $0 | $7,700 | $0 |
| 2017 | $7,000 | $0 | $7,000 | $7,000 | $0 | $7,000 | $0 |
| 2016 | $7,000 | $0 | $7,000 | $7,000 | $0 | $7,000 | $0 |
| 2015 | $6,600 | $0 | $6,600 | $6,600 | $0 | $6,600 | $0 |
| 2014 | $6,600 | $0 | $6,600 | $6,600 | $0 | $6,600 | $0 |

## Land Data

| # | Land Use | Ag | Type | Units | Acres | Sq Feet | FF | Depth | Rate | Just Value |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 0001-VAC PVD THRU .49 AC | N | U-UNIT | 1 | | | | | 15,000 | $15,000 |

**Total Land Value:** $15,000

## Miscellaneous Improvement(s)

| # | Type | Year | Area | Units | L x W | Depreciated Value |
|---|---|---|---|---|---|---|

**Total Miscellaneous Value:** $0

## Sales History

NOTE: This section is not intended to be a complete chain of title. Additional official book/page numbers may be listed in the property description and/or recorded and indexed with the Clerk of the Court.

| Book/Page | Instrument No. | Sale Date | Deed Type | Qualified/Unqualified | Vacant/Improved | Sale Price |
|---|---|---|---|---|---|---|
| 5868 / 4194 | 2006172792 | 07/03/2006 | WD-WARRANTY DEED | UNQUALIFIED | VACANT | $320,000 |

## Property Description

NOTE: This property description may be a condensed/abbreviated version of the original description as recorded on deeds or other legal instruments in the public records of the Volusia County Clerk of Court. It may not include the Public Land Survey System's Section, Township, Range information or the county in which the property is located. It is intended to represent the land boundary only and does not include easements or other interests of record. This description should not be used for purposes of conveying property title. The Property Appraiser assumes no responsibility for the consequences of inappropriate uses or interpretations of the property descriptions found on this site.

| Legal Description | Millage Group | Township-Range-Section | Subdivision-Block-Lot | Date Created |
|---|---|---|---|---|
| LOT 1 ANASTASIA COURT MB 52 PG 124 PER OR 5868 PG 4194 | 203 | 14 - 32 - 44 | 19 - 00 - 0010 | 02-DEC-05 |

## Permit Summary

NOTE: Permit data does not originate from the Volusia County Property Appraiser's office. For details or questions concerning a permit, please contact the building department of the tax district in which the property is located.

| Date | Number | Description | Amount |
|---|---|---|---|

Attachment: Applicant Submittal with Exhibits (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)

**Volusia County Property Appraiser**
123 W. Indiana Ave., Rm. 102
DeLand, FL. 32720
Phone: (386) 736-5901 Web: vcpa.vcgov.org

## Property Summary

| | |
|---|---|
| **Alternate Key:** | 3267940 |
| **Parcel ID:** | 523715000090 |
| **Township-Range-Section:** | 15 - 32 - 37 |
| **Subdivision-Block-Lot:** | 15 - 00 - 0090 |
| **Business Name:** | |
| **Owner(s):** | RON & LEE LLC - FS - Fee Simple - 100% |
| **Mailing Address On File:** | 3 SWEETMEADOW CT<br>ORMOND BEACH FL 32174 |
| **Physical Address:** | LILLIE RD, HOLLY HILL 32117 |
| **Building Count:** | 0 |
| **Neighborhood:** | 2104 - WOLFF SUB 5237-11 DUBBERLY |
| **Subdivision Name:** | BARBOURS RESUB |
| **Property Use:** | 0000 - VACANT RES |
| **Tax District:** | 203-HOLLY HILL |
| **2022 Final Millage Rate:** | 18.7895 |
| **Homestead Property:** | No |
| **Agriculture Classification:** | No |
| **Short Description:** | LOT 9 EXC W 81.3 FT BARBOURS SUB BLK 20 M & C HOLLY HILL MB 2 PG 90 PER OR 4541 PG 2596 PER OR 5713 PGS 1983-1984 PER OR 5868 PG 4194 |

## Property Values

| | 2023 Working | 2022 Final | 2021 Final |
|---|---|---|---|
| **Tax Year:** | | | |
| **Valuation Method:** | 1-Market Oriented Cost | 1-Market Oriented Cost | 1-Market Oriented Cost |
| **Improvement Value:** | $0 | $0 | $0 |
| **Land Value:** | $7,563 | $7,563 | $5,596 |
| **Just/Market Value:** | $7,563 | $7,563 | $5,596 |

## Working Tax Roll Values by Taxing Authority

**Values shown below are the 2023 WORKING TAX ROLL VALUES that are subject to change until certified. Millage Rates below that are used in the calculation of the Estimated Taxes are the 2022 FINAL MILLAGE RATES.** The Just/Market listed below is not intended to represent the anticipated selling price of the property and should not be relied upon by any individual or entity as a determination of current market value.

| Tax Authority | | Just/Market Value | Assessed Value | Ex/10CAP | Taxable Value | Millage Rate | Estimated Taxes |
|---|---|---|---|---|---|---|---|
| 0017 | CAPITAL IMPROVEMENT | $7,563 | $7,563 | $0 | $7,563 | 1.5000 | $11.34 |
| 0012 | DISCRETIONARY | $7,563 | $7,563 | $0 | $7,563 | 0.7480 | $5.66 |
| 0011 | REQ LOCAL EFFORT | $7,563 | $7,563 | $0 | $7,563 | 3.2340 | $24.46 |
| 0050 | GENERAL FUND | $7,563 | $5,625 | $1,938 | $5,625 | 4.8499 | $27.28 |
| 0055 | LIBRARY | $7,563 | $5,625 | $1,938 | $5,625 | 0.4635 | $2.61 |
| 0520 | MOSQUITO CONTROL | $7,563 | $5,625 | $1,938 | $5,625 | 0.1781 | $1.00 |
| 0530 | PONCE INLET PORT AUTHORITY | $7,563 | $5,625 | $1,938 | $5,625 | 0.0760 | $0.43 |
| 0058 | VOLUSIA ECHO | $7,563 | $5,625 | $1,938 | $5,625 | 0.2000 | $1.13 |
| 0057 | VOLUSIA FOREVER | $7,563 | $5,625 | $1,938 | $5,625 | 0.2000 | $1.13 |
| 0065 | FLORIDA INLAND NAVIGATION DISTRICT | $7,563 | $5,625 | $1,938 | $5,625 | 0.0320 | $0.18 |
| 0100 | HALIFAX HOSPITAL AUTHORITY | $7,563 | $5,625 | $1,938 | $5,625 | 0.8606 | $4.84 |
| 0060 | ST JOHN'S WATER MANAGEMENT DISTRICT | $7,563 | $5,625 | $1,938 | $5,625 | 0.1974 | $1.11 |
| 0200 | HOLLY HILL | $7,563 | $5,625 | $1,938 | $5,625 | 6.2500 | $35.16 |
| | | | | | | 18.7895 | $116.32 |

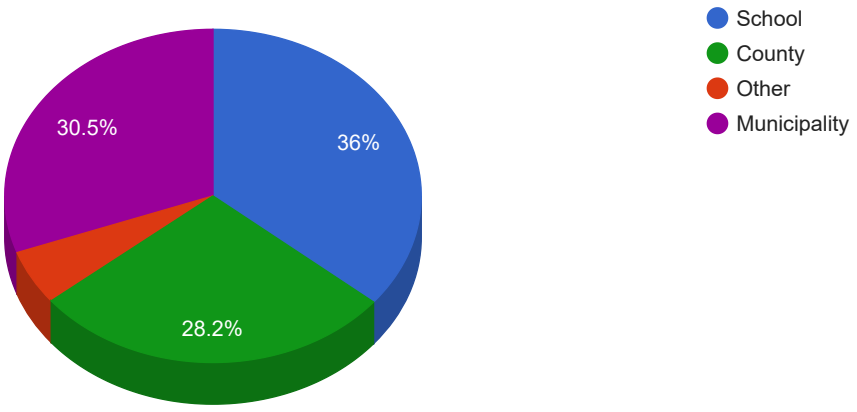
## Non-Ad Valorem Assessments

| Project | #Units | Rate | Amount |
|---|---|---|---|

| | |
|---|---|
| Estimated Ad Valorem Tax: | $116.32 |
| Estimated Non-Ad Valorem Tax: | $0.00 |
| **Estimated Taxes:** | **$116.32** |
| Estimated Tax Amount without SOH/10CAP ⓘ | $142.10 |

Attachment: Applicant Submittal with Exhibits (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)

**Where your tax dollars are going:**




## Previous Years Certified Tax Roll Values

| Year | Land Value | Impr Value | Just Value | Non-Sch Assd | County Exemptions | County Taxable | HX Savings |
|---|---|---|---|---|---|---|---|
| 2022 | $7,563 | $0 | $7,563 | $5,114 | $0 | $5,114 | $0 |
| 2021 | $5,596 | $0 | $5,596 | $4,649 | $0 | $4,649 | $0 |
| 2020 | $4,386 | $0 | $4,386 | $4,226 | $0 | $4,226 | $0 |
| 2019 | $4,386 | $0 | $4,386 | $3,842 | $0 | $3,842 | $0 |
| 2018 | $4,084 | $0 | $4,084 | $3,493 | $0 | $3,493 | $0 |
| 2017 | $3,176 | $0 | $3,175 | $3,175 | $0 | $3,175 | $0 |
| 2016 | $3,326 | $0 | $3,326 | $3,326 | $0 | $3,326 | $0 |
| 2015 | $3,326 | $0 | $3,326 | $3,326 | $0 | $3,326 | $0 |
| 2014 | $6,653 | $0 | $6,653 | $6,653 | $0 | $6,653 | $0 |

## Land Data

| # | Land Use | Ag | Type | Units | Acres | Sq Feet | FF | Depth | Rate | Just Value |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 0001-VAC PVD THRU .49 AC | N | F-FRONT FOOT | | | | 55.0 | 160 | 250 | $7,563 |
| | | | | | | | | | **Total Land Value:** | $7,563 |

## Miscellaneous Improvement(s)

| # | Type | Year | Area | Units | L x W | Depreciated Value |
|---|---|---|---|---|---|---|
| | | | | | **Total Miscellaneous Value:** | $0 |

## Sales History

NOTE: This section is not intended to be a complete chain of title. Additional official book/page numbers may be listed in the property description and/or recorded and indexed with the Clerk of the Court.

| Book/Page | Instrument No. | Sale Date | Deed Type | Qualified/Unqualified | Vacant/Improved | Sale Price |
|---|---|---|---|---|---|---|
| 5868 / 4194 | 2006172792 | 07/03/2006 | WD-WARRANTY DEED | UNQUALIFIED | VACANT | $320,000 |
| 5713 / 1983 | 2005332509 | 10/26/2005 | WD-WARRANTY DEED | UNQUALIFIED | VACANT | $40,000 |
| 4541 / 2596 | 2000064856 | 04/15/2000 | QC-QUIT CLAIM DEED | UNQUALIFIED | VACANT | $10 |

## Property Description

NOTE: This property description may be a condensed/abbreviated version of the original description as recorded on deeds or other legal instruments in the public records of the Volusia County Clerk of Court. It may not include the Public Land Survey System's Section, Township, Range information or the county in which the property is located. It is intended to represent the land boundary only and does not include easements or other interests of record. This description should not be used for purposes of conveying property title. The Property Appraiser assumes no responsibility for the consequences of inappropriate uses or interpretations of the property descriptions found on this site.

| Legal Description | Millage Group | Township-Range-Section | Subdivision-Block-Lot | Date Created |
|---|---|---|---|---|
| LOT 9 EXC W 81.3 FT BARBOURS SUB BLK 20 M & C HOLLY HILL MB 2 PG 90 PER OR 4541 PG 2596 PER OR 5713 PGS 1983-1984 PER OR 5868 PG 4194 | 203 | 15 - 32 - 37 | 15 - 00 - 0090 | 27-DEC-81 |

## Permit Summary

NOTE: Permit data does not originate from the Volusia County Property Appraiser's office. For details or questions concerning a permit, please contact the building department of the tax district in which the property is located.

| Date | Number | Description | Amount |
|---|---|---|---|

Attachment: Applicant Submittal with Exhibits (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)

**Volusia County Property Appraiser**
123 W. Indiana Ave., Rm. 102
DeLand, FL. 32720
Phone: (386) 736-5901 Web: vcpa.vcgov.org

## Property Summary

| | |
|---|---|
| **Alternate Key:** | 3267931 |
| **Parcel ID:** | 523715000070 |
| **Township-Range-Section:** | 15 - 32 - 37 |
| **Subdivision-Block-Lot:** | 15 - 00 - 0070 |
| **Business Name:** | |
| **Owner(s):** | RON & LEE LLC - FS - Fee Simple - 100% |
| **Mailing Address On File:** | 3 SWEETMEADOW CT<br>ORMOND BEACH FL 32174 |
| **Physical Address:** | LILLIE RD, HOLLY HILL 32117 |
| **Building Count:** | 0 |
| **Neighborhood:** | 2104 - WOLFF SUB 5237-11 DUBBERLY |
| **Subdivision Name:** | BARBOURS RESUB |
| **Property Use:** | 0000 - VACANT RES |
| **Tax District:** | 203-HOLLY HILL |
| **2022 Final Millage Rate:** | 18.7895 |
| **Homestead Property:** | No |
| **Agriculture Classification:** | No |
| **Short Description:** | LOTS 7 & 8 EXC W 81.3 FT BARBOURS SUB BLK 20 M & C HOLLY HIL<br>L MB 9 PG 90 PER OR 4541 PG 2596 PER OR 5713 PG 1983-1984 PE<br>R OR 5868 PG 4194 |

## Property Values

| | 2023 Working | 2022 Final | 2021 Final |
|---|---|---|---|
| **Tax Year:** | | | |
| **Valuation Method:** | 1-Market Oriented Cost | 1-Market Oriented Cost | 1-Market Oriented Cost |
| **Improvement Value:** | $0 | $0 | $0 |
| **Land Value:** | $24,750 | $24,750 | $18,315 |
| **Just/Market Value:** | $24,750 | $24,750 | $18,315 |

## Working Tax Roll Values by Taxing Authority

**Values shown below are the 2023 WORKING TAX ROLL VALUES that are subject to change until certified. Millage Rates below that are used in the calculation of the Estimated Taxes are the 2022 FINAL MILLAGE RATES.** The Just/Market listed below is not intended to represent the anticipated selling price of the property and should not be relied upon by any individual or entity as a determination of current market value.

| Tax Authority | | Just/Market Value | Assessed Value | Ex/10CAP | Taxable Value | Millage Rate | Estimated Taxes |
|---|---|---|---|---|---|---|---|
| 0017 | CAPITAL IMPROVEMENT | $24,750 | $24,750 | $0 | $24,750 | 1.5000 | $37.13 |
| 0012 | DISCRETIONARY | $24,750 | $24,750 | $0 | $24,750 | 0.7480 | $18.51 |
| 0011 | REQ LOCAL EFFORT | $24,750 | $24,750 | $0 | $24,750 | 3.2340 | $80.04 |
| 0050 | GENERAL FUND | $24,750 | $18,407 | $6,343 | $18,407 | 4.8499 | $89.27 |
| 0055 | LIBRARY | $24,750 | $18,407 | $6,343 | $18,407 | 0.4635 | $8.53 |
| 0520 | MOSQUITO CONTROL | $24,750 | $18,407 | $6,343 | $18,407 | 0.1781 | $3.28 |
| 0530 | PONCE INLET PORT AUTHORITY | $24,750 | $18,407 | $6,343 | $18,407 | 0.0760 | $1.40 |
| 0058 | VOLUSIA ECHO | $24,750 | $18,407 | $6,343 | $18,407 | 0.2000 | $3.68 |
| 0057 | VOLUSIA FOREVER | $24,750 | $18,407 | $6,343 | $18,407 | 0.2000 | $3.68 |
| 0065 | FLORIDA INLAND NAVIGATION DISTRICT | $24,750 | $18,407 | $6,343 | $18,407 | 0.0320 | $0.59 |
| 0100 | HALIFAX HOSPITAL AUTHORITY | $24,750 | $18,407 | $6,343 | $18,407 | 0.8606 | $15.84 |
| 0060 | ST JOHN'S WATER MANAGEMENT DISTRICT | $24,750 | $18,407 | $6,343 | $18,407 | 0.1974 | $3.63 |
| 0200 | HOLLY HILL | $24,750 | $18,407 | $6,343 | $18,407 | 6.2500 | $115.04 |
| | | | | | | 18.7895 | $380.63 |

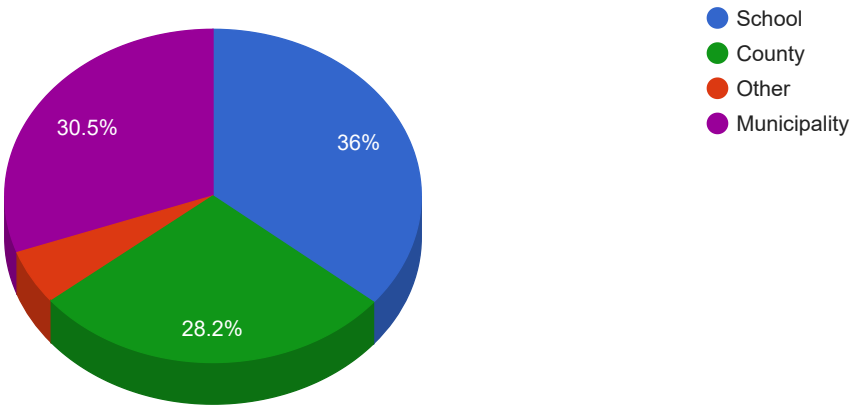
## Non-Ad Valorem Assessments

| Project | #Units | Rate | Amount |
|---|---|---|---|

| | |
|---|---|
| Estimated Ad Valorem Tax: | $380.63 |
| Estimated Non-Ad Valorem Tax: | $0.00 |
| **Estimated Taxes:** | **$380.63** |
| Estimated Tax Amount without SOH/10CAP ⓘ | $465.04 |

Attachment: Applicant Submittal with Exhibits (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)

**Where your tax dollars are going:**




## Previous Years Certified Tax Roll Values

| Year | Land Value | Impr Value | Just Value | Non-Sch Assd | County Exemptions | County Taxable | HX Savings |
|---|---|---|---|---|---|---|---|
| 2022 | $24,750 | $0 | $24,750 | $16,734 | $0 | $16,734 | $0 |
| 2021 | $18,315 | $0 | $18,315 | $15,213 | $0 | $15,213 | $0 |
| 2020 | $14,355 | $0 | $14,355 | $13,830 | $0 | $13,830 | $0 |
| 2019 | $14,355 | $0 | $14,355 | $12,573 | $0 | $12,573 | $0 |
| 2018 | $13,365 | $0 | $13,365 | $11,430 | $0 | $11,430 | $0 |
| 2017 | $10,395 | $0 | $10,391 | $10,391 | $0 | $10,391 | $0 |
| 2016 | $10,886 | $0 | $10,886 | $10,886 | $0 | $10,886 | $0 |
| 2015 | $10,886 | $0 | $10,886 | $10,886 | $0 | $10,886 | $0 |
| 2014 | $10,886 | $0 | $10,886 | $10,886 | $0 | $10,886 | $0 |

## Land Data

| # | Land Use | Ag | Type | Units | Acres | Sq Feet | FF | Depth | Rate | Just Value |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 0001-VAC PVD THRU .49 AC | N | F-FRONT FOOT | | | | 100.0 | 160 | 250 | $24,750 |
| | | | | | | | | | **Total Land Value:** | $24,750 |

## Miscellaneous Improvement(s)

| # | Type | Year | Area | Units | L x W | Depreciated Value |
|---|---|---|---|---|---|---|
| | | | | | **Total Miscellaneous Value:** | $0 |

## Sales History

NOTE: This section is not intended to be a complete chain of title. Additional official book/page numbers may be listed in the property description and/or recorded and indexed with the Clerk of the Court.

| Book/Page | Instrument No. | Sale Date | Deed Type | Qualified/Unqualified | Vacant/Improved | Sale Price |
|---|---|---|---|---|---|---|
| 5868 / 4194 | 2006172792 | 07/03/2006 | WD-WARRANTY DEED | UNQUALIFIED | VACANT | $320,000 |
| 5713 / 1983 | 2005332509 | 10/26/2005 | WD-WARRANTY DEED | UNQUALIFIED | VACANT | $40,000 |
| 4541 / 2596 | 2000064856 | 04/15/2000 | QC-QUIT CLAIM DEED | UNQUALIFIED | VACANT | $10 |

## Property Description

NOTE: This property description may be a condensed/abbreviated version of the original description as recorded on deeds or other legal instruments in the public records of the Volusia County Clerk of Court. It may not include the Public Land Survey System's Section, Township, Range information or the county in which the property is located. It is intended to represent the land boundary only and does not include easements or other interests of record. This description should not be used for purposes of conveying property title. The Property Appraiser assumes no responsibility for the consequences of inappropriate uses or interpretations of the property descriptions found on this site.

| Legal Description | Millage Group | Township-Range-Section | Subdivision-Block-Lot | Date Created |
|---|---|---|---|---|
| LOTS 7 & 8 EXC W 81.3 FT BARBOURS SUB BLK 20 M & C HOLLY HILL MB 9 PG 90 PER OR 4541 PG 2596 PER OR 5713 PG 1983-1984 PER OR 5868 PG 4194 | 203 | 15 - 32 - 37 | 15 - 00 - 0070 | 27-DEC-81 |

## Permit Summary

NOTE: Permit data does not originate from the Volusia County Property Appraiser's office. For details or questions concerning a permit, please contact the building department of the tax district in which the property is located.

| Date | Number | Description | Amount |
|---|---|---|---|

Attachment: Applicant Submittal with Exhibits (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)

07/10/2006 10:24 AM
Doc stamps 2240.00
(Transfer Amt $ 320000)
Instrument# 2006-172792 # 1
Book: 5868
Page: 4194

Prepared by
Susan Frazier, an employee of
First American Title Insurance Company
555 West Granada Boulevard, Suite H-12
Ormond Beach, Florida 32174
(386)673-6114

Return to: Grantee

File No.: 1061-1228076

# CORPORATE WARRANTY DEED

This indenture made on **July 3, 2006** A.D., by

**T.T. Investments of Volusia County, Inc., a Florida Corporation**

whose address is: **PO Box 731257, Ormond Beach, FL 32173**
hereinafter called the "grantor", to

**Ron & Lee, LLC, a Florida Limited Liability Company**

whose address is: **3 Sweetmeadow Ct., Ormond Beach, FL 32174**
hereinafter called the "grantee":

**Witnesseth,** that the grantor, for and in consideration of the sum of Ten Dollars, ($10.00) and other valuable considerations, receipt whereof is hereby acknowledged, hereby grants, bargains, sells, aliens, remises, releases, conveys and confirms unto the grantee, all that certain land situate in **Volusia** County, **Florida**, to-wit:

**Lot 7, 8, and 9, except the Westerly 81.3 feet thereof, BARBOURS RE-SUB, in Lot 18, Block 20, MASON AND CARSWELL'S HOLLY HILL, according to the plat thereof as recorded in Map Book 9, Page(s) 237, of the Public Records of Volusia County, Florida.**

**AND**

**The Northerly 150 feet of the South 1/2 of Lot 18, Block 20, MASON AND CARSWELL'S HOLLY HILLI, according to the plat thereof as recorded in Map Book 2, Page(s) 90, of the Public Records of Volusia Copunty, Florida.**

Parcel Identification Number: **5237-15-00-0070 and 5237-15-00-0090 and 4244-01-20-0181**

**Subject to** all reservations, covenants, conditions, restrictions and easements of record and to all applicable zoning ordinances and/or restrictions imposed by governmental authorities, if any.

**And** the said Grantor does hereby fully warrant the title to said land, and will defend the same against the lawful claims of all persons whomsoever.



Attachment: Applicant Submittal with Exhibits (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)

7.1.f

**In Witness Whereof,** the said Grantor has caused this instrument to be executed in its name by its duly authorized officer and caused its corporate seal to be affixed the day and year first above written.

T.T. Investments of Volusia County, Inc., a Florida Corporation, a Florida Corporation

Wanda Lade

By: Wanda Lade, President

(Corporate Seal)

*Signed, sealed and delivered in our presence:*

*Witness Signature*

Print Name: Susan Frazier

*Witness Signature*

Print Name: CATHY PULLIAM

State of **Florida**

County of **Volusia**

**THE FOREGOING INSTRUMENT WAS ACKNOWLEDGED** before me on 7-3-06, by **Wanda Lade, as President , and , as on behalf of T.T. Investments of Volusia County, Inc., a Florida Corporation,** existing under the laws of the State of **Florida**, who is/are personally known to me or who has/have produced a valid drivers license as identification.

SUSAN FRAZIER
Notary Public - State of Florida
My Commission Expires Jul 20, 2008
Commission # DD 339443
Bonded By National Notary Assn.

NOTARY PUBLIC

Printed Name of Notary

My Commission Expires: _____



Attachment: Applicant Submittal with Exhibits (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)

07/10/2006 10:24 AM
Doc stamps 2240.00
(Transfer Amt $ 320000)
Instrument# 2006-172792 # 1
Book: 5868
Page: 4194

Prepared by
Susan Frazier, an employee of
First American Title Insurance Company
555 West Granada Boulevard, Suite H-12
Ormond Beach, Florida 32174
(386)673-6114

Return to: Grantee

File No.: 1061-1228076

# CORPORATE WARRANTY DEED

This indenture made on **July 3, 2006** A.D., by

**T.T. Investments of Volusia County, Inc., a Florida Corporation**

whose address is: **PO Box 731257, Ormond Beach, FL 32173**
hereinafter called the "grantor", to

**Ron & Lee, LLC, a Florida Limited Liability Company**

whose address is: **3 Sweetmeadow Ct., Ormond Beach, FL 32174**
hereinafter called the "grantee":

**Witnesseth,** that the grantor, for and in consideration of the sum of Ten Dollars, ($10.00) and other valuable considerations, receipt whereof is hereby acknowledged, hereby grants, bargains, sells, aliens, remises, releases, conveys and confirms unto the grantee, all that certain land situate in **Volusia** County, **Florida**, to-wit:

**Lot 7, 8, and 9, except the Westerly 81.3 feet thereof, BARBOURS RE-SUB, in Lot 18, Block 20, MASON AND CARSWELL'S HOLLY HILL, according to the plat thereof as recorded in Map Book 9, Page(s) 237, of the Public Records of Volusia County, Florida.**

**AND**

**The Northerly 150 feet of the South 1/2 of Lot 18, Block 20, MASON AND CARSWELL'S HOLLY HILLI, according to the plat thereof as recorded in Map Book 2, Page(s) 90, of the Public Records of Volusia Copunty, Florida.**

Parcel Identification Number: **5237-15-00-0070 and 5237-15-00-0090 and 4244-01-20-0181**

**Subject to** all reservations, covenants, conditions, restrictions and easements of record and to all applicable zoning ordinances and/or restrictions imposed by governmental authorities, if any.

**And** the said Grantor does hereby fully warrant the title to said land, and will defend the same against the lawful claims of all persons whomsoever.



Attachment: Applicant Submittal with Exhibits (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)

7.1.f

**In Witness Whereof,** the said Grantor has caused this instrument to be executed in its name by its duly authorized officer and caused its corporate seal to be affixed the day and year first above written.

T.T. Investments of Volusia County, Inc., a Florida Corporation, a Florida Corporation

Wanda Lade

By: Wanda Lade, President

(Corporate Seal)

*Signed, sealed and delivered in our presence:*

*Witness Signature*

Print Name: Susan Frazier

*Witness Signature*

Print Name: CATHY PULLIAM

State of **Florida**

County of **Volusia**

**THE FOREGOING INSTRUMENT WAS ACKNOWLEDGED** before me on 7-3-06, by **Wanda Lade, as President , and , as on behalf of T.T. Investments of Volusia County, Inc., a Florida Corporation,** existing under the laws of the State of **Florida**, who is/are personally known to me or who has/have produced a valid drivers license as identification.

SUSAN FRAZIER
Notary Public - State of Florida
My Commission Expires Jul 20, 2008
Commission # DD 339443
Bonded By National Notary Assn.

NOTARY PUBLIC

Printed Name of Notary

My Commission Expires: _____



Attachment: Applicant Submittal with Exhibits (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)

07/10/2006 10:24 AM
Doc stamps 2240.00
(Transfer Amt $ 320000)
Instrument# 2006-172792 # 1
Book: 5868
Page: 4194

Prepared by
Susan Frazier, an employee of
First American Title Insurance Company
555 West Granada Boulevard, Suite H-12
Ormond Beach, Florida 32174
(386)673-6114

Return to: Grantee

File No.: 1061-1228076

# CORPORATE WARRANTY DEED

This indenture made on **July 3, 2006** A.D., by

**T.T. Investments of Volusia County, Inc., a Florida Corporation**

whose address is: **PO Box 731257, Ormond Beach, FL 32173**
hereinafter called the "grantor", to

**Ron & Lee, LLC, a Florida Limited Liability Company**

whose address is: **3 Sweetmeadow Ct., Ormond Beach, FL 32174**
hereinafter called the "grantee":

**Witnesseth,** that the grantor, for and in consideration of the sum of Ten Dollars, ($10.00) and other valuable considerations, receipt whereof is hereby acknowledged, hereby grants, bargains, sells, aliens, remises, releases, conveys and confirms unto the grantee, all that certain land situate in **Volusia** County, **Florida**, to-wit:

**Lot 7, 8, and 9, except the Westerly 81.3 feet thereof, BARBOURS RE-SUB, in Lot 18, Block 20, MASON AND CARSWELL'S HOLLY HILL, according to the plat thereof as recorded in Map Book 9, Page(s) 237, of the Public Records of Volusia County, Florida.**

**AND**

**The Northerly 150 feet of the South 1/2 of Lot 18, Block 20, MASON AND CARSWELL'S HOLLY HILLI, according to the plat thereof as recorded in Map Book 2, Page(s) 90, of the Public Records of Volusia Copunty, Florida.**

Parcel Identification Number: **5237-15-00-0070 and 5237-15-00-0090 and 4244-01-20-0181**

**Subject to** all reservations, covenants, conditions, restrictions and easements of record and to all applicable zoning ordinances and/or restrictions imposed by governmental authorities, if any.

**And** the said Grantor does hereby fully warrant the title to said land, and will defend the same against the lawful claims of all persons whomsoever.



Attachment: Applicant Submittal with Exhibits (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)

7.1.f

**In Witness Whereof,** the said Grantor has caused this instrument to be executed in its name by its duly authorized officer and caused its corporate seal to be affixed the day and year first above written.

T.T. Investments of Volusia County, Inc., a Florida Corporation, a Florida Corporation

Wanda Lade

By: Wanda Lade, President

(Corporate Seal)

*Signed, sealed and delivered in our presence:*

*Witness Signature*

Print Name: Susan Frazier

*Witness Signature*

Print Name: CATHY PULLIAM

State of **Florida**

County of **Volusia**

**THE FOREGOING INSTRUMENT WAS ACKNOWLEDGED** before me on 7-3-06, by **Wanda Lade, as President , and , as on behalf of T.T. Investments of Volusia County, Inc., a Florida Corporation,** existing under the laws of the State of **Florida**, who is/are personally known to me or who has/have produced a valid drivers license as identification.

SUSAN FRAZIER
Notary Public - State of Florida
My Commission Expires Jul 20, 2008
Commission # DD 339443
Bonded By National Notary Assn.

NOTARY PUBLIC

Printed Name of Notary

My Commission Expires: _____



Attachment: Applicant Submittal with Exhibits (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)

07/10/2006 10:24 AM
Doc stamps 2240.00
(Transfer Amt $ 320000)
Instrument# 2006-172792 # 1
Book: 5868
Page: 4194

Prepared by
Susan Frazier, an employee of
First American Title Insurance Company
555 West Granada Boulevard, Suite H-12
Ormond Beach, Florida 32174
(386)673-6114

Return to: Grantee

File No.: 1061-1228076

# CORPORATE WARRANTY DEED

This indenture made on **July 3, 2006** A.D., by

**T.T. Investments of Volusia County, Inc., a Florida Corporation**

whose address is: **PO Box 731257, Ormond Beach, FL 32173**
hereinafter called the "grantor", to

**Ron & Lee, LLC, a Florida Limited Liability Company**

whose address is: **3 Sweetmeadow Ct., Ormond Beach, FL 32174**
hereinafter called the "grantee":

**Witnesseth,** that the grantor, for and in consideration of the sum of Ten Dollars, ($10.00) and other valuable considerations, receipt whereof is hereby acknowledged, hereby grants, bargains, sells, aliens, remises, releases, conveys and confirms unto the grantee, all that certain land situate in **Volusia** County, **Florida**, to-wit:

**Lot 7, 8, and 9, except the Westerly 81.3 feet thereof, BARBOURS RE-SUB, in Lot 18, Block 20, MASON AND CARSWELL'S HOLLY HILL, according to the plat thereof as recorded in Map Book 9, Page(s) 237, of the Public Records of Volusia County, Florida.**

**AND**

**The Northerly 150 feet of the South 1/2 of Lot 18, Block 20, MASON AND CARSWELL'S HOLLY HILLI, according to the plat thereof as recorded in Map Book 2, Page(s) 90, of the Public Records of Volusia Copunty, Florida.**

Parcel Identification Number: **5237-15-00-0070 and 5237-15-00-0090 and 4244-01-20-0181**

**Subject to** all reservations, covenants, conditions, restrictions and easements of record and to all applicable zoning ordinances and/or restrictions imposed by governmental authorities, if any.

**And** the said Grantor does hereby fully warrant the title to said land, and will defend the same against the lawful claims of all persons whomsoever.



Attachment: Applicant Submittal with Exhibits (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)

7.1.f

**In Witness Whereof,** the said Grantor has caused this instrument to be executed in its name by its duly authorized officer and caused its corporate seal to be affixed the day and year first above written.

T.T. Investments of Volusia County, Inc., a Florida Corporation, a Florida Corporation

Wanda Lade

By: Wanda Lade, President

(Corporate Seal)

*Signed, sealed and delivered in our presence:*

*Witness Signature*

Print Name: Susan Frazier

*Witness Signature*

Print Name: CATHY PULLIAM

State of **Florida**

County of **Volusia**

**THE FOREGOING INSTRUMENT WAS ACKNOWLEDGED** before me on 7-3-06, by **Wanda Lade, as President , and , as on behalf of T.T. Investments of Volusia County, Inc., a Florida Corporation,** existing under the laws of the State of **Florida**, who is/are personally known to me or who has/have produced a valid drivers license as identification.

SUSAN FRAZIER
Notary Public - State of Florida
My Commission Expires Jul 20, 2008
Commission # DD 339443
Bonded By National Notary Assn.

NOTARY PUBLIC

Printed Name of Notary

My Commission Expires: _____



Attachment: Applicant Submittal with Exhibits (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)

07/10/2006 10:24 AM
Doc stamps 2240.00
(Transfer Amt $ 320000)
Instrument# 2006-172792 # 1
Book: 5868
Page: 4194

Prepared by
Susan Frazier, an employee of
First American Title Insurance Company
555 West Granada Boulevard, Suite H-12
Ormond Beach, Florida 32174
(386)673-6114

Return to: Grantee

File No.: 1061-1228076

# CORPORATE WARRANTY DEED

This indenture made on **July 3, 2006** A.D., by

**T.T. Investments of Volusia County, Inc., a Florida Corporation**

whose address is: **PO Box 731257, Ormond Beach, FL 32173**
hereinafter called the "grantor", to

**Ron & Lee, LLC, a Florida Limited Liability Company**

whose address is: **3 Sweetmeadow Ct., Ormond Beach, FL 32174**
hereinafter called the "grantee":

**Witnesseth,** that the grantor, for and in consideration of the sum of Ten Dollars, ($10.00) and other valuable considerations, receipt whereof is hereby acknowledged, hereby grants, bargains, sells, aliens, remises, releases, conveys and confirms unto the grantee, all that certain land situate in **Volusia** County, **Florida**, to-wit:

**Lot 7, 8, and 9, except the Westerly 81.3 feet thereof, BARBOURS RE-SUB, in Lot 18, Block 20, MASON AND CARSWELL'S HOLLY HILL, according to the plat thereof as recorded in Map Book 9, Page(s) 237, of the Public Records of Volusia County, Florida.**

**AND**

**The Northerly 150 feet of the South 1/2 of Lot 18, Block 20, MASON AND CARSWELL'S HOLLY HILLI, according to the plat thereof as recorded in Map Book 2, Page(s) 90, of the Public Records of Volusia Copunty, Florida.**

Parcel Identification Number: **5237-15-00-0070 and 5237-15-00-0090 and 4244-01-20-0181**

**Subject to** all reservations, covenants, conditions, restrictions and easements of record and to all applicable zoning ordinances and/or restrictions imposed by governmental authorities, if any.

**And** the said Grantor does hereby fully warrant the title to said land, and will defend the same against the lawful claims of all persons whomsoever.



Attachment: Applicant Submittal with Exhibits (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)

**In Witness Whereof,** the said Grantor has caused this instrument to be executed in its name by its duly authorized officer and caused its corporate seal to be affixed the day and year first above written.

T.T. Investments of Volusia County, Inc., a Florida Corporation, a Florida Corporation

Wanda Lade

By: Wanda Lade, President

(Corporate Seal)

*Signed, sealed and delivered in our presence:*

*Witness Signature*

Print Name: Susan Frazier

*Witness Signature*

Print Name: CATHY PULLIAM

State of **Florida**

County of **Volusia**

**THE FOREGOING INSTRUMENT WAS ACKNOWLEDGED** before me on 7-3-06, by **Wanda Lade, as President , and , as on behalf of T.T. Investments of Volusia County, Inc., a Florida Corporation,** existing under the laws of the State of **Florida**, who is/are personally known to me or who has/have produced a valid drivers license as identification.

SUSAN FRAZIER
Notary Public - State of Florida
My Commission Expires Jul 20, 2008
Commission # DD 339443
Bonded By National Notary Assn.

NOTARY PUBLIC

Printed Name of Notary

My Commission Expires: _____



Attachment: Applicant Submittal with Exhibits (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)

07/10/2006 10:24 AM
Doc stamps 2240.00
(Transfer Amt $ 320000)
Instrument# 2006-172792 # 1
Book: 5868
Page: 4194

Prepared by
Susan Frazier, an employee of
First American Title Insurance Company
555 West Granada Boulevard, Suite H-12
Ormond Beach, Florida 32174
(386)673-6114

Return to: Grantee

File No.: 1061-1228076

# CORPORATE WARRANTY DEED

This indenture made on **July 3, 2006** A.D., by

**T.T. Investments of Volusia County, Inc., a Florida Corporation**

whose address is: **PO Box 731257, Ormond Beach, FL 32173**
hereinafter called the "grantor", to

**Ron & Lee, LLC, a Florida Limited Liability Company**

whose address is: **3 Sweetmeadow Ct., Ormond Beach, FL 32174**
hereinafter called the "grantee":

**Witnesseth,** that the grantor, for and in consideration of the sum of Ten Dollars, ($10.00) and other valuable considerations, receipt whereof is hereby acknowledged, hereby grants, bargains, sells, aliens, remises, releases, conveys and confirms unto the grantee, all that certain land situate in **Volusia** County, **Florida**, to-wit:

**Lot 7, 8, and 9, except the Westerly 81.3 feet thereof, BARBOURS RE-SUB, in Lot 18, Block 20, MASON AND CARSWELL'S HOLLY HILL, according to the plat thereof as recorded in Map Book 9, Page(s) 237, of the Public Records of Volusia County, Florida.**

**AND**

**The Northerly 150 feet of the South 1/2 of Lot 18, Block 20, MASON AND CARSWELL'S HOLLY HILLI, according to the plat thereof as recorded in Map Book 2, Page(s) 90, of the Public Records of Volusia Copunty, Florida.**

Parcel Identification Number: **5237-15-00-0070 and 5237-15-00-0090 and 4244-01-20-0181**

**Subject to** all reservations, covenants, conditions, restrictions and easements of record and to all applicable zoning ordinances and/or restrictions imposed by governmental authorities, if any.

**And** the said Grantor does hereby fully warrant the title to said land, and will defend the same against the lawful claims of all persons whomsoever.



Attachment: Applicant Submittal with Exhibits (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)

7.1.f

**In Witness Whereof,** the said Grantor has caused this instrument to be executed in its name by its duly authorized officer and caused its corporate seal to be affixed the day and year first above written.

T.T. Investments of Volusia County, Inc., a Florida Corporation, a Florida Corporation

Wanda Lade

By: Wanda Lade, President

(Corporate Seal)

*Signed, sealed and delivered in our presence:*

*Witness Signature*

Print Name: Susan Frazier

*Witness Signature*

Print Name: CATHY PULLIAM

State of **Florida**

County of **Volusia**

**THE FOREGOING INSTRUMENT WAS ACKNOWLEDGED** before me on 7-3-06, by **Wanda Lade, as President , and , as on behalf of T.T. Investments of Volusia County, Inc., a Florida Corporation,** existing under the laws of the State of **Florida**, who is/are personally known to me or who has/have produced a valid drivers license as identification.

SUSAN FRAZIER
Notary Public - State of Florida
My Commission Expires Jul 20, 2008
Commission # DD 339443
Bonded By National Notary Assn.

NOTARY PUBLIC

Printed Name of Notary

My Commission Expires: _____



Attachment: Applicant Submittal with Exhibits (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)

07/10/2006 10:24 AM
Doc stamps 2240.00
(Transfer Amt $ 320000)
Instrument# 2006-172792 # 1
Book: 5868
Page: 4194

Prepared by
Susan Frazier, an employee of
First American Title Insurance Company
555 West Granada Boulevard, Suite H-12
Ormond Beach, Florida 32174
(386)673-6114

Return to: Grantee

File No.: 1061-1228076

# CORPORATE WARRANTY DEED

This indenture made on **July 3, 2006** A.D., by

**T.T. Investments of Volusia County, Inc., a Florida Corporation**

whose address is: **PO Box 731257, Ormond Beach, FL 32173**
hereinafter called the "grantor", to

**Ron & Lee, LLC, a Florida Limited Liability Company**

whose address is: **3 Sweetmeadow Ct., Ormond Beach, FL 32174**
hereinafter called the "grantee":

**Witnesseth,** that the grantor, for and in consideration of the sum of Ten Dollars, ($10.00) and other valuable considerations, receipt whereof is hereby acknowledged, hereby grants, bargains, sells, aliens, remises, releases, conveys and confirms unto the grantee, all that certain land situate in **Volusia** County, **Florida**, to-wit:

**Lot 7, 8, and 9, except the Westerly 81.3 feet thereof, BARBOURS RE-SUB, in Lot 18, Block 20, MASON AND CARSWELL'S HOLLY HILL, according to the plat thereof as recorded in Map Book 9, Page(s) 237, of the Public Records of Volusia County, Florida.**

**AND**

**The Northerly 150 feet of the South 1/2 of Lot 18, Block 20, MASON AND CARSWELL'S HOLLY HILLI, according to the plat thereof as recorded in Map Book 2, Page(s) 90, of the Public Records of Volusia Copunty, Florida.**

Parcel Identification Number: **5237-15-00-0070 and 5237-15-00-0090 and 4244-01-20-0181**

**Subject to** all reservations, covenants, conditions, restrictions and easements of record and to all applicable zoning ordinances and/or restrictions imposed by governmental authorities, if any.

**And** the said Grantor does hereby fully warrant the title to said land, and will defend the same against the lawful claims of all persons whomsoever.



Attachment: Applicant Submittal with Exhibits (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)

7.1.f

**In Witness Whereof,** the said Grantor has caused this instrument to be executed in its name by its duly authorized officer and caused its corporate seal to be affixed the day and year first above written.

T.T. Investments of Volusia County, Inc., a Florida Corporation, a Florida Corporation

Wanda Lade

By: Wanda Lade, President

(Corporate Seal)

*Signed, sealed and delivered in our presence:*

*Witness Signature*

Print Name: Susan Frazier

*Witness Signature*

Print Name: CATHY PULLIAM

State of **Florida**

County of **Volusia**

**THE FOREGOING INSTRUMENT WAS ACKNOWLEDGED** before me on 7-3-06, by **Wanda Lade, as President , and , as on behalf of T.T. Investments of Volusia County, Inc., a Florida Corporation,** existing under the laws of the State of **Florida**, who is/are personally known to me or who has/have produced a valid drivers license as identification.

SUSAN FRAZIER
Notary Public - State of Florida
My Commission Expires Jul 20, 2008
Commission # DD 339443
Bonded By National Notary Assn.

NOTARY PUBLIC

Printed Name of Notary

My Commission Expires: _____



Attachment: Applicant Submittal with Exhibits (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)

07/10/2006 10:24 AM
Doc stamps 2240.00
(Transfer Amt $ 320000)
Instrument# 2006-172792 # 1
Book: 5868
Page: 4194

Prepared by
Susan Frazier, an employee of
First American Title Insurance Company
555 West Granada Boulevard, Suite H-12
Ormond Beach, Florida 32174
(386)673-6114

Return to: Grantee

File No.: 1061-1228076

# CORPORATE WARRANTY DEED

This indenture made on **July 3, 2006** A.D., by

**T.T. Investments of Volusia County, Inc., a Florida Corporation**

whose address is: **PO Box 731257, Ormond Beach, FL 32173**
hereinafter called the "grantor", to

**Ron & Lee, LLC, a Florida Limited Liability Company**

whose address is: **3 Sweetmeadow Ct., Ormond Beach, FL 32174**
hereinafter called the "grantee":

**Witnesseth,** that the grantor, for and in consideration of the sum of Ten Dollars, ($10.00) and other valuable considerations, receipt whereof is hereby acknowledged, hereby grants, bargains, sells, aliens, remises, releases, conveys and confirms unto the grantee, all that certain land situate in **Volusia** County, **Florida**, to-wit:

**Lot 7, 8, and 9, except the Westerly 81.3 feet thereof, BARBOURS RE-SUB, in Lot 18, Block 20, MASON AND CARSWELL'S HOLLY HILL, according to the plat thereof as recorded in Map Book 9, Page(s) 237, of the Public Records of Volusia County, Florida.**

**AND**

**The Northerly 150 feet of the South 1/2 of Lot 18, Block 20, MASON AND CARSWELL'S HOLLY HILLI, according to the plat thereof as recorded in Map Book 2, Page(s) 90, of the Public Records of Volusia Copunty, Florida.**

Parcel Identification Number: **5237-15-00-0070 and 5237-15-00-0090 and 4244-01-20-0181**

**Subject to** all reservations, covenants, conditions, restrictions and easements of record and to all applicable zoning ordinances and/or restrictions imposed by governmental authorities, if any.

**And** the said Grantor does hereby fully warrant the title to said land, and will defend the same against the lawful claims of all persons whomsoever.



Attachment: Applicant Submittal with Exhibits (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)

7.1.f

**In Witness Whereof,** the said Grantor has caused this instrument to be executed in its name by its duly authorized officer and caused its corporate seal to be affixed the day and year first above written.

T.T. Investments of Volusia County, Inc., a Florida Corporation, a Florida Corporation

Wanda Lade

By: Wanda Lade, President

(Corporate Seal)

*Signed, sealed and delivered in our presence:*

*Witness Signature*

Print Name: Susan Frazier

*Witness Signature*

Print Name: CATHY PULLIAM

State of **Florida**

County of **Volusia**

**THE FOREGOING INSTRUMENT WAS ACKNOWLEDGED** before me on 7-3-06, by **Wanda Lade, as President , and , as on behalf of T.T. Investments of Volusia County, Inc., a Florida Corporation,** existing under the laws of the State of **Florida**, who is/are personally known to me or who has/have produced a valid drivers license as identification.

SUSAN FRAZIER
Notary Public - State of Florida
My Commission Expires Jul 20, 2008
Commission # DD 339443
Bonded By National Notary Assn.

NOTARY PUBLIC

Printed Name of Notary

My Commission Expires: _____

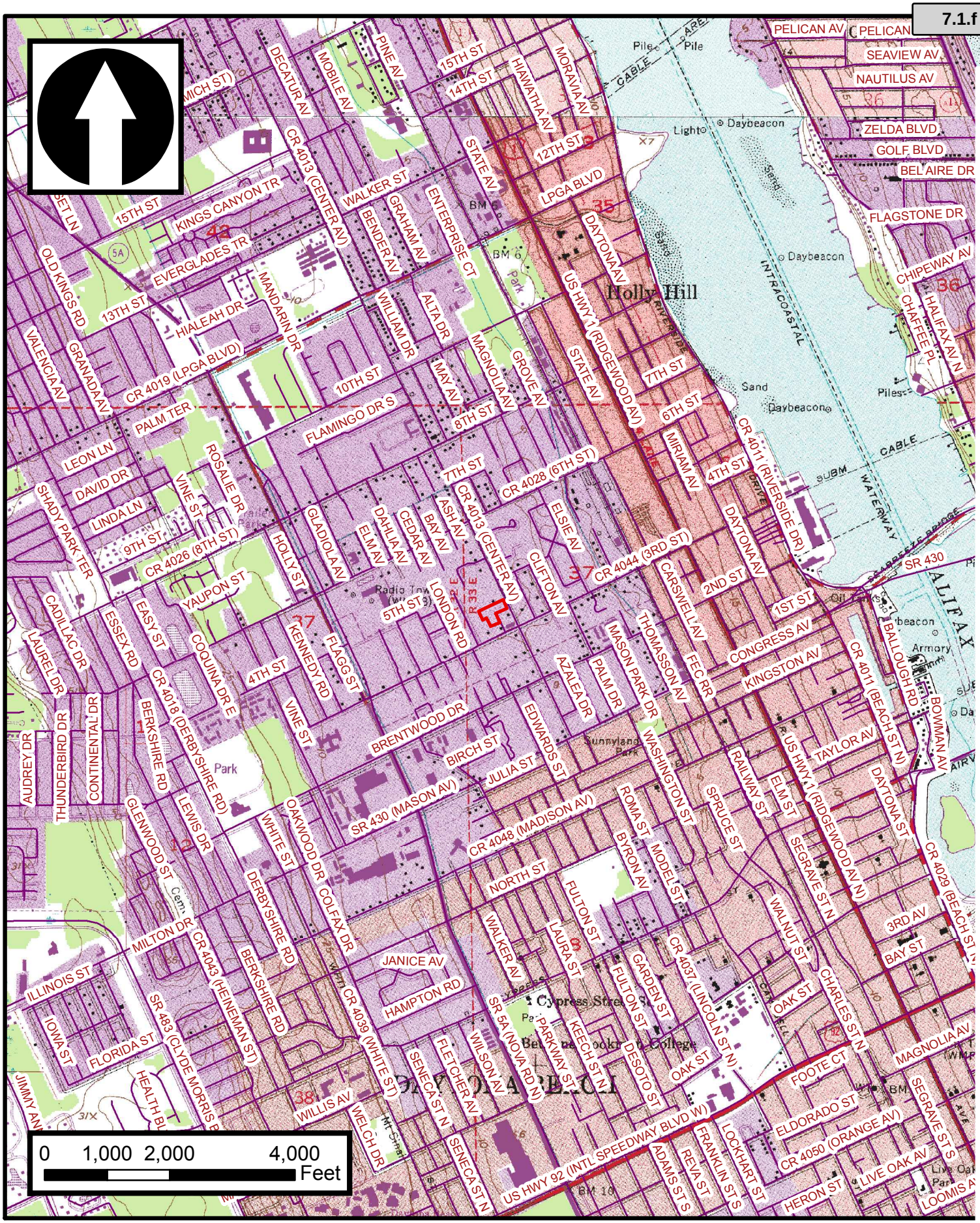


Attachment: Applicant Submittal with Exhibits (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)

**EXHIBIT C**

**LOCATION MAP**

Attachment: Applicant Submittal with Exhibits (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)




**Legend**

SITE

# ANASTASIA COURT
## VICINITY MAP

MARK DOWST & ASSOCIATES, INC.
CIVIL ENGINEERS • LAND SURVEYORS • LAND PLANNERS
536 N. Halifax Ave., Suite # 100 Daytona Beach



Document Path: C:\Users\WorkStation\Desktop\GIS Reports\1567 ANASTASIA COURT\SHEET 7 VIC (Letter).mxd

Attachment: Applicant Submittal with Exhibits (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)

**EXHIBIT D**

**AERIAL MAP**

Attachment: Applicant Submittal with Exhibits (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)




Attachment: Applicant Submittal with Exhibits (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)

**Legend**

SITE

# ANASTASIA COURT
## AERIAL MAP

MARK DOWST & ASSOCIATES, INC.
CIVIL ENGINEERS • LAND SURVEYORS • LAND PLANNERS
536 N. Halifax Ave., Suite # 100 Daytona Beach

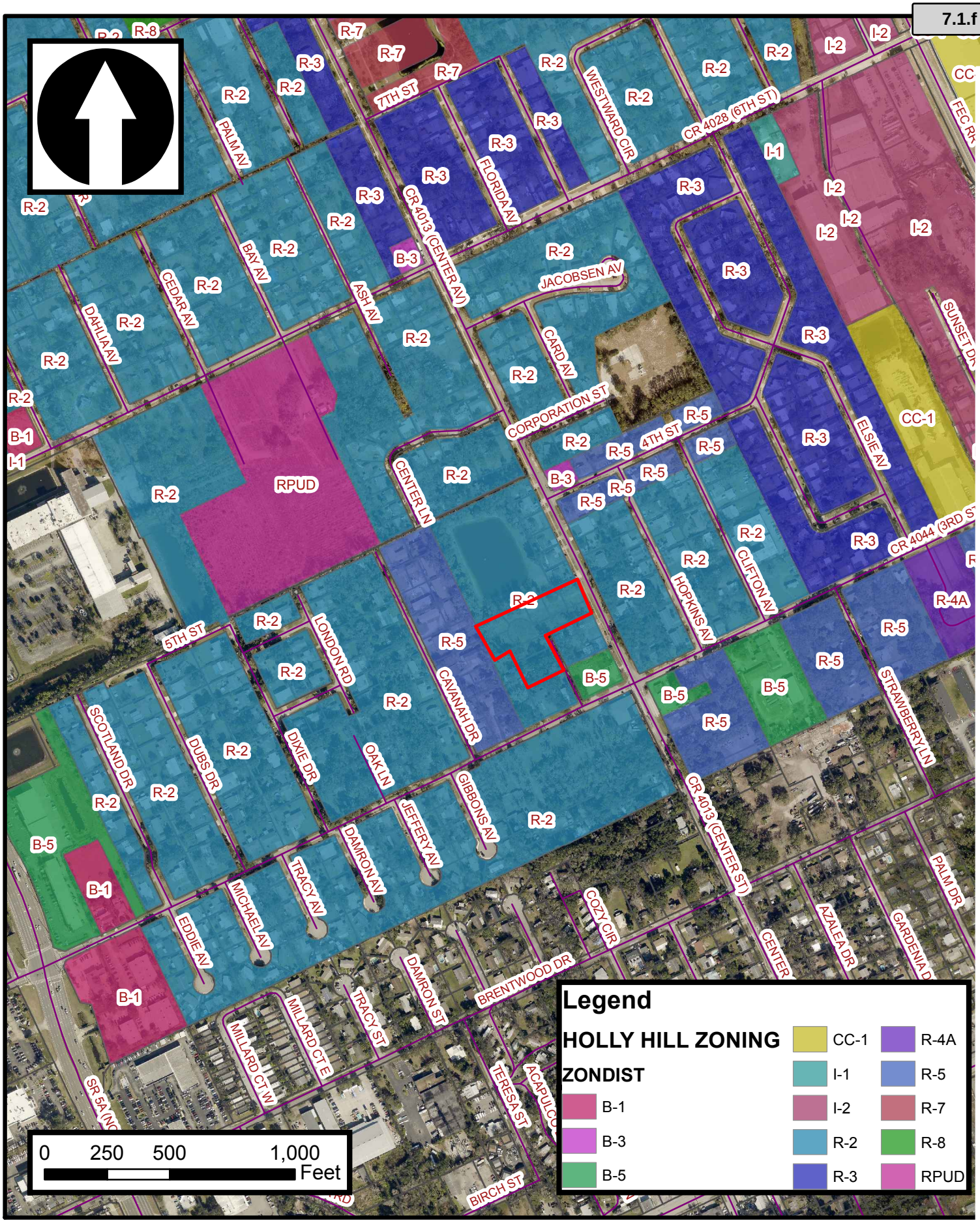


Document Path: C:\Users\WorkStation\Desktop\GIS Reports\1567 ANASTASIA COURT\SHEET 1 AERIAL ( Letter ).mxd

**EXHIBIT E**

**EXISTING ZONING MAP**

Attachment: Applicant Submittal with Exhibits (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)




Attachment: Applicant Submittal with Exhibits (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)

**Legend**

SITE

# ANASTASIA COURT
## ZONING MAP

MARK DOWST & ASSOCIATES, INC.
CIVIL ENGINEERS • LAND SURVEYORS • LAND PLANNERS
536 N. Halifax Ave., Suite # 100 Daytona Beach

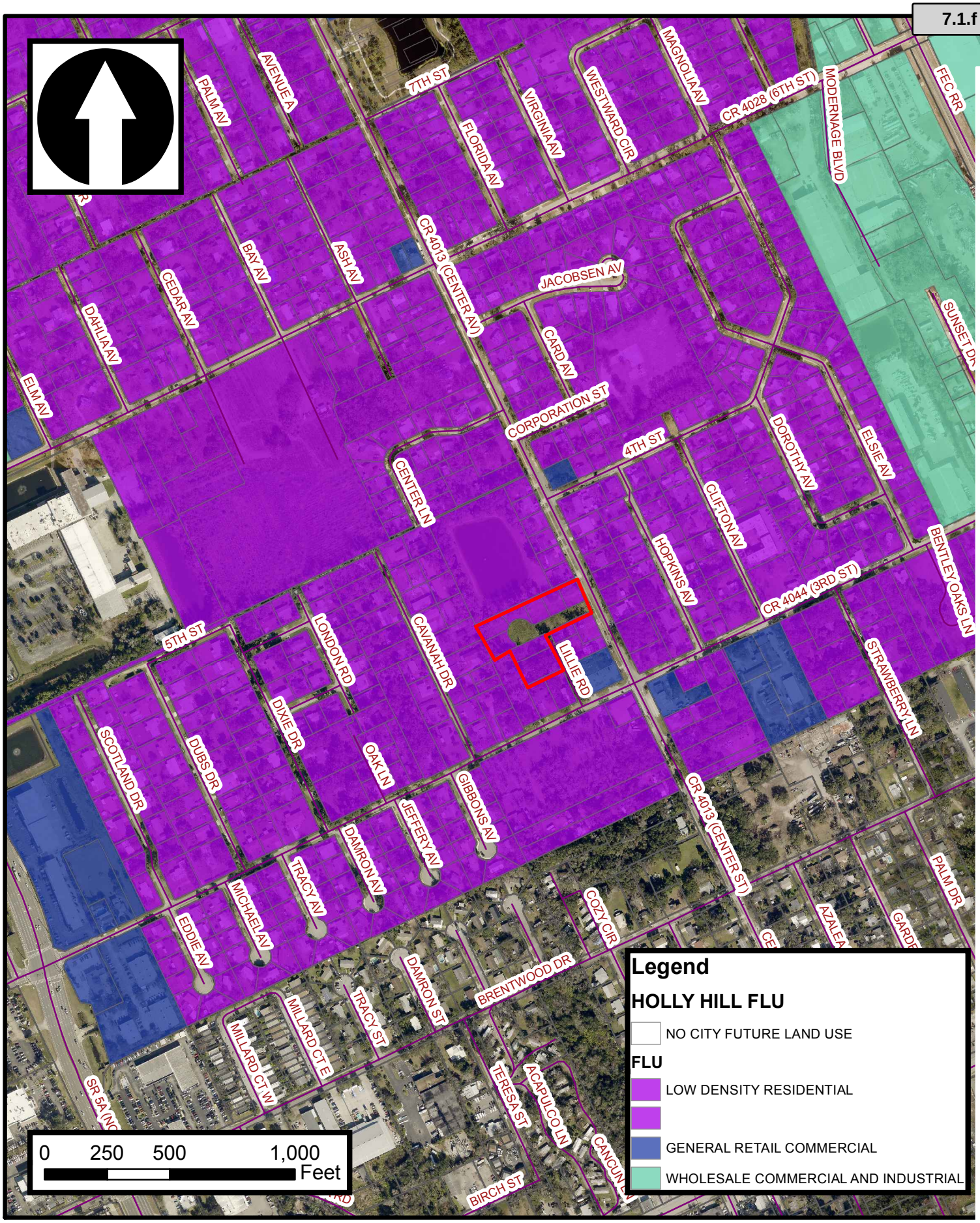


Document Path: C:\Users\WorkStation\Desktop\GIS Reports\1567 ANASTASIA COURT\SHEET 3 ZONING ( Letter ).mxd

**EXHIBIT F**

**EXISTING FUTURE LAND USE MAP**

Attachment: Applicant Submittal with Exhibits (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)




Attachment: Applicant Submittal with Exhibits (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)

**Legend**

SITE

# ANASTASIA COURT
## FUTURE LAND USE MAP

MARK DOWST & ASSOCIATES, INC.
CIVIL ENGINEERS • LAND SURVEYORS • LAND PLANNERS
536 N. Halifax Ave., Suite # 100 Daytona Beach

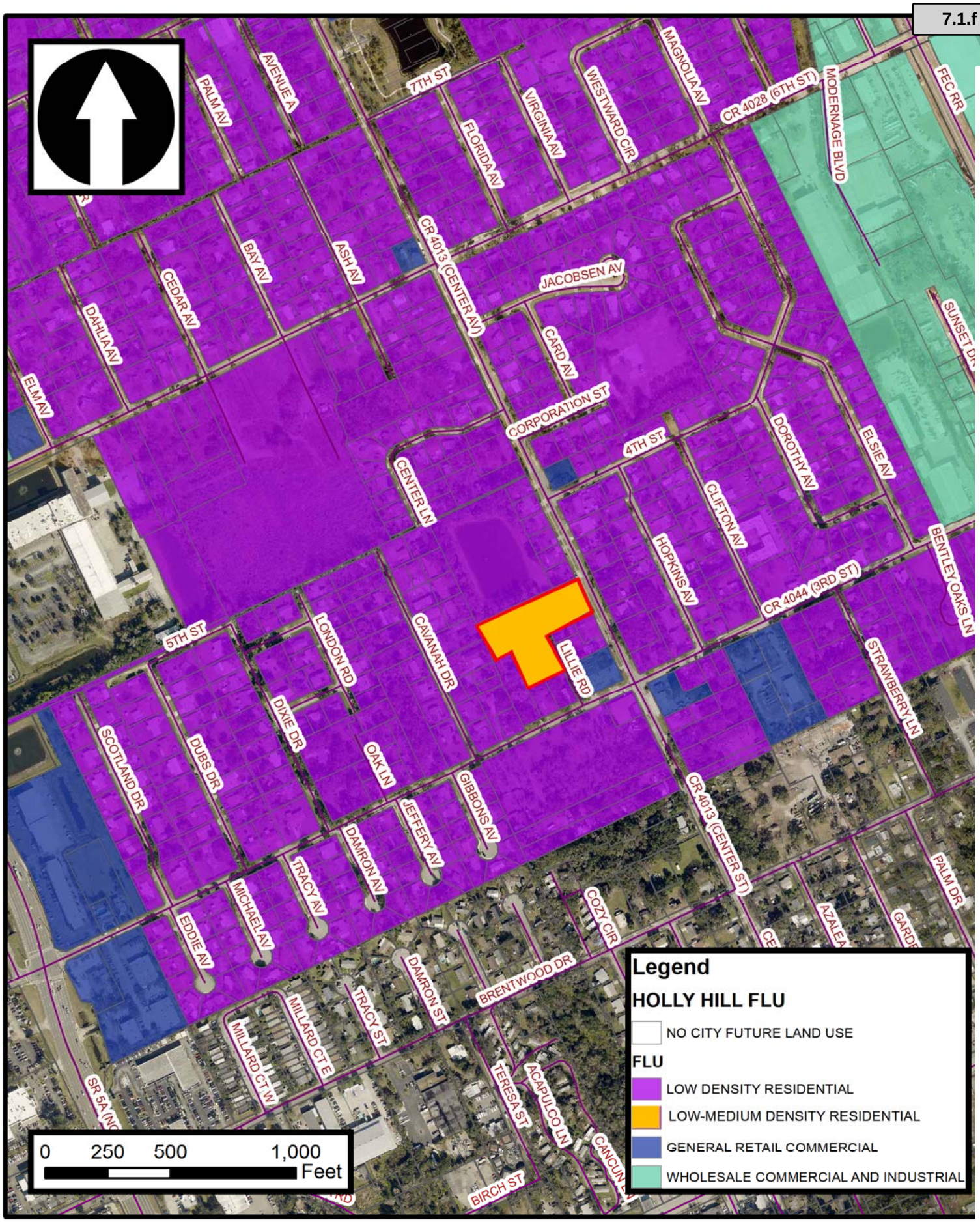


Document Path: C:\Users\WorkStation\Desktop\GIS Reports\1567 ANASTASIA COURT\SHEET 4.mxd (Letter).mxd

**EXHIBIT G**

**PROPOSED FUTURE LAND USE MAP**

Attachment: Applicant Submittal with Exhibits (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)




Attachment: Applicant Submittal with Exhibits (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)

Legend

SITE

# ANASTASIA COURT PROPOSED FLU MAP

MARK DOWST & ASSOCIATES, INC.
CIVIL ENGINEERS • LAND SURVEYORS • LAND PLANNERS
536 N. Halifax Ave., Suite # 100 Daytona Beach



Document Path: C:\Users\WorkStation\Desktop\GIS Reports\1567 ANASTASIA COURT\SHEET 4 fla (Letter).mxd

**EXHIBIT H**

**TRANSPORTATION TECHNICAL MEMO AND PARKING ANALYSIS**

Attachment: Applicant Submittal with Exhibits (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)

Mark Dowst & Associates, Inc.
ENGINEERS • PLANNERS • SURVEYORS

# TECHNICAL MEMORANDUM

To: Jessica Gow

From: Matt Dowst, P.E.

Date: February, 10th 2023

Subject: Holly Hill
Anastasia Court Townhomes
MDA #1621

## INTRODUCTION

Mark Dowst and Associates, Inc has been retained to prepare a trip generation comparison for the proposed project known as Anastasia Court Townhomes to determine the change in project trip generation as a result of the proposed Comp Plan and Rezoning Applications. The project is located on Center Ave, directly North of 3rd Street in Holly Hill, Florida.

The Trip Generation Memo has been requested due to a requirement of the Comp Plan Amendment and Rezoning process. The proposed site will change the comp plan from ***Low Density Residential*** to ***Low-Medium Density Residential***. The methodology and procedures used in this analysis are consistent with Florida Statues and analysis guidelines adopted by the City of Holly Hill.

## PROJECT TRIP GENERATION PRE vs. POST CONDITIONS

The existing and proposed project trip generation was determined using the Institute of Transportation Engineers (ITE) document, Trip Generation Manual, 11th Edition. The existing Low Density Residential zoning allowed for a maximum of 6 dwelling units per acres. The proposed Low-Medium Density Residential zoning allowed for a maximum of 10 dwelling units per aces.

The Low Density Residential (ITE Code 210) was used for the existing development conditions.

The proposed intended uses for the Comp Plan will consist of a max 21 units (ITE Code 220). The existing and proposed trip generation for the daily, a.m., and p.m. peak-hours are shown in **Table 1** and **Table 2**, respectively.

Attachment: Applicant Submittal with Exhibits (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)

Attachment: Applicant Submittal with Exhibits (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)

**Table 1**
**Existing Comp Plan Trip Generation**
**(Low Density Residential)**

| Time Period | Land Use | Land Use Code | Trip Rate Equation | Size | Units | Total Trips |
|---|---|---|---|---|---|---|
| Daily | Low Density Residential | 210 | Ln(T) = 0.92 Ln(X) + 2.68<br>T = 9.43(X) | 12 | UNITS | 143<br>113 |
| AM Peak Hour | Low Density Residential | 210 | Ln(T) = 0.91 Ln(X) + 0.12<br>T = 0.70(X) | 12 | UNITS | 11<br>8 |
| PM Peak Hour | Low Density Residential | 210 | Ln(T) = 0.94 Ln(X) + 0.27<br>T = 0.94(X) | 12 | UNITS | 14<br>11 |

**Table 2**
**Proposed Comp Plan Trip Generation**
**(Low-Medium Density Residential)**

| Time Period | Land Use | Land Use Code | Trip Rate Equation | Size | Units | Total Trips |
|---|---|---|---|---|---|---|
| Daily | Low-Medium Density Residential | 220 | T = 6.74(X) | 21 | UNITS | 142 |
| AM Peak Hour | Low-Medium Density Residential | 220 | T = 0.40(X) | 21 | UNITS | 8 |
| PM Peak Hour | Low-Medium Density Residential | 220 | T = 0.51(X) | 21 | UNITS | 11 |

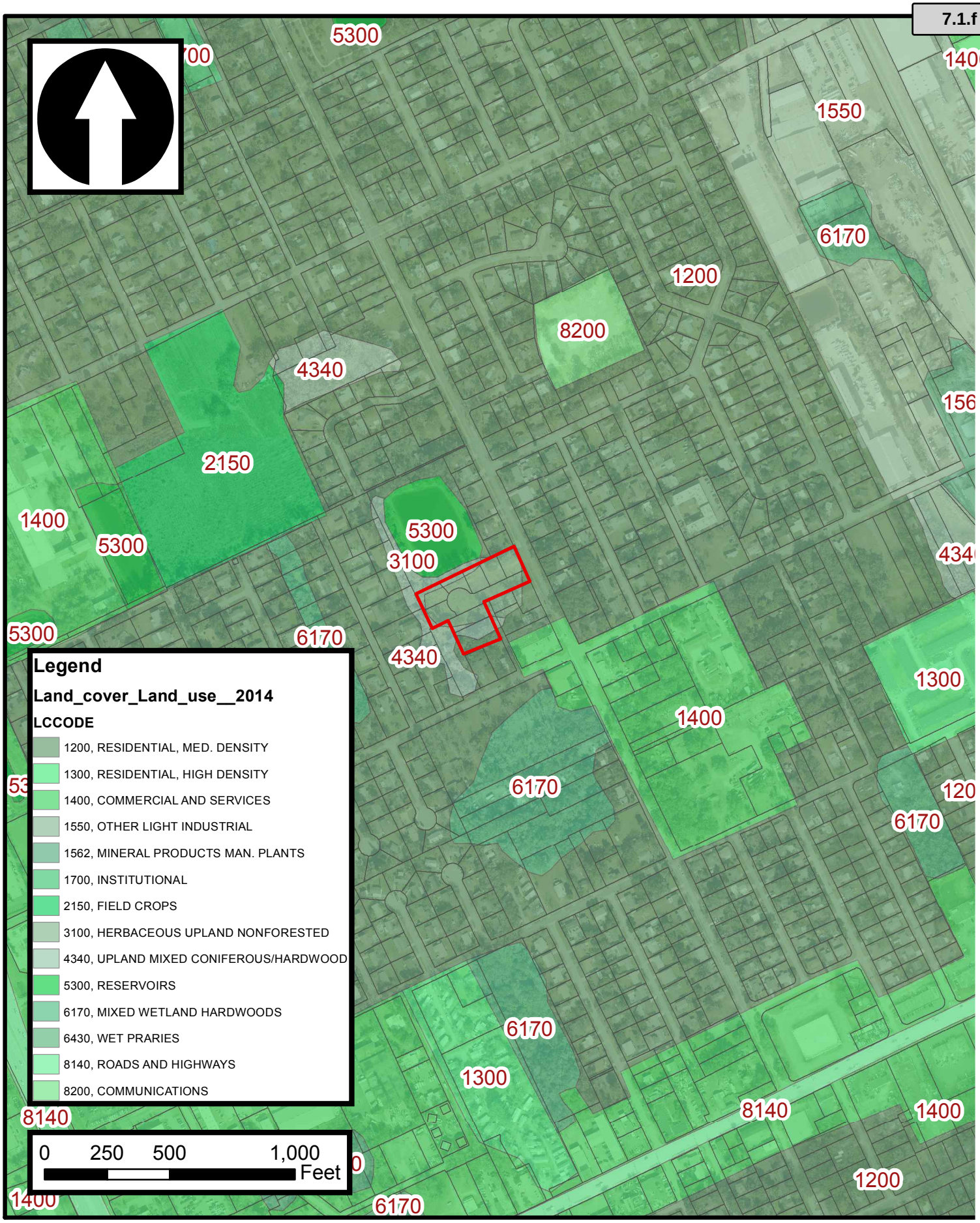
## CONCLUSION

The study was conducted to evaluate the potential impact of the proposed Comp Plan change from ***Low-Density Residential*** to ***Low-Medium Density Residential***. Based on this comparative analysis, there would be no significant change from ***Low-Density Residential*** to ***Low-Medium Density Residential*** *for the 2.11 ac Site*.

**EXHIBIT I**

**FLUCCS MAP**

Attachment: Applicant Submittal with Exhibits (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)




Attachment: Applicant Submittal with Exhibits (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)

**Legend**

SITE

# ANASTASIA COURT
## FLUCCS MAP

MARK DOWST & ASSOCIATES, INC.
CIVIL ENGINEERS • LAND SURVEYORS • LAND PLANNERS
536 N. Halifax Ave., Suite # 100 Daytona Beach

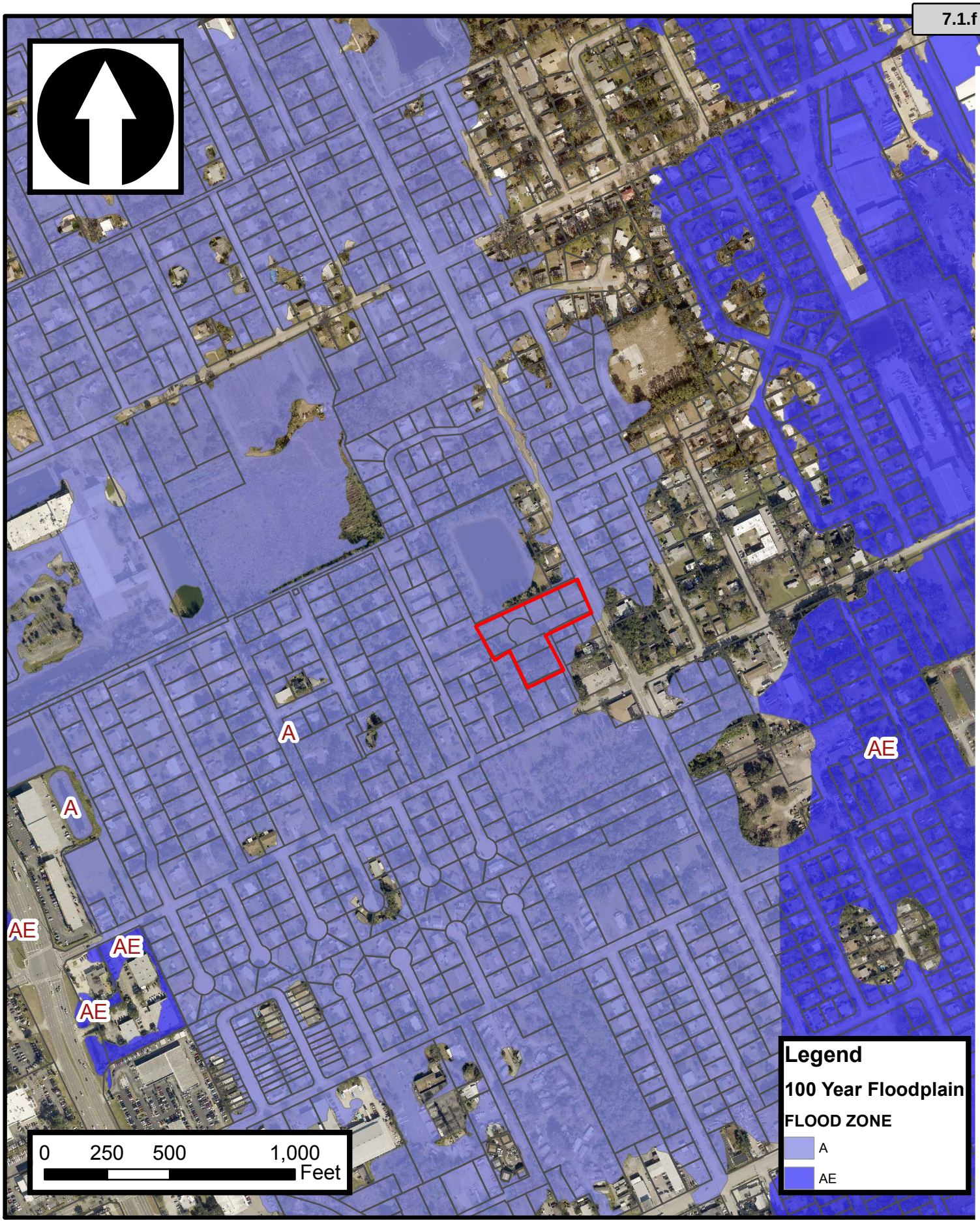


Document Path: C:\Users\WorkStation\Desktop\GIS Reports\1567 ANASTASIA COURT\SHEET 01 FLUCCS (Letter).mxd

**EXHIBIT J**

**FLOOD MAP ANALYSIS**

Attachment: Applicant Submittal with Exhibits (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)




Attachment: Applicant Submittal with Exhibits (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)

**Legend**

SITE

# ANASTASIA COURT
## FLOOD MAP

MARK DOWST & ASSOCIATES, INC.
CIVIL ENGINEERS • LAND SURVEYORS • LAND PLANNERS
536 N. Halifax Ave., Suite # 100 Daytona Beach



Document Path: C:\Users\WorkStation\Desktop\GIS Reports\1567 ANASTASIA COURT\SHEET 01 FLOOD (Letter).mxd

# EXHIBIT K

## UTILITY ANALYSIS

Attachment: Applicant Submittal with Exhibits (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)

Diane W. Matousek
Volusia County Clerk of Court

# ANASTASIA COURT

SECTION 37, TOWNSHIP 15 SOUTH, RANGE 33 EAST

## CITY OF HOLLY HILL, VOLUSIA COUNTY, FLORIDA

A PORTION OF LOT 18, BLOCK 20, MASON AND CARSWELL'S SUBDIVISION OF HOLLY HILL AS RECORDED IN MAP BOOK 2, PAGE 90, PUBLIC RECORDS OF VOLUSIA COUNTY ALSO RECORDED IN MAP BOOK 12, PAGES 3 AND 4, OF THE PUBLIC RECORDS OF VOLUSIA COUNTY, FLORIDA.

LEGAL DESCRIPTION:

BEING A PORTION OF LOT 18, BLOCK 20, MASON AND CARSWELL'S SUBDIVISION OF HOLLY HILL, AS RECORDED IN MAP BOOK 2, PAGE 90, ALSO RECOREDED IN MAP BOOK 12, PAGES 3 AND 4, OF THE PUBLIC RECORDS OF VOLUSIA COUNTY, FLORIDA. BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

FROM A POINT OF REFERENCE BEING THE NORTHEAST CORNER OF LOT 1, ANTOINETTE SUBDIVISION, AS RECORDED IN MAP BOOK 9, PAGE 116, PUBLIC RECORDS OF VOLUSIA COUNTY, FLORIDA AND THE WESTERLY RIGHT-OF-WAY LINE OF CENTER STREET (A 66 FOOT RIGHT-OF-WAY); RUN THENCE NORTH 27 DEGREES 09 MINUTES 17 SECONDS WEST ALONG THE WESTERLY RIGHT-OF-WAY LINE OF SAID CENTER STREET, A DISTANCE OF 6.09 FEET FOR THE POINT OF BEGINNING; THENCE DEPARTING SAID WESTERLY LINE SOUTH 62 DEGREES 52 MINUTES 29 SECONDS WEST, A DISTANCE OF 446.89 FEET TO A POINT ON THE WESTERLY LINE OF LOT 18, BLOCK 20 OF AFORESAID MASON AND CARSWELL'S SUBDISION; THENCE NORTH 27 DEGREES 06 MINUTES 34 SECONDS WEST ALONG THE SAID WESTERLY LINE, A DISTANCE OF 150.00 FEET; THENCE DEPARTING SAID WEST LINE NORTH 62 DEGREES 52 MINUTES 29 SECONDS EAST, A DISTANCE OF 446.77 FEET TO A POINT ON THE WESTERLY RIGHT-OF-WAY LINE OF AFORESAID CENTER STREET; THENCE SOUTH 27 DEGREES 09 MINUTES 17 SECONDS EAST ALONG THE SAID WESTERLY LINE, A DISTANCE OF 150.00 TO THE POINT OF BEGINNING.

THE ABOVE DESCRIBED PROPERTY CONTAINS 1.540 ACRES MORE OR LESS.

**GENERAL NOTES:**

1.) MONUMENTATION
- ▣ – DENOTES PERMANENT REFERENCE MONUMENT FOUND STAMPED PRM PSM 3905 AND LB 3612
- △ – DENOTES PERMANENT CONTROL POINT SET PARKER KALON NAIL AND BRASS DISK STAMPED PSM 3905
- ⊙ – DENOTES PERMANENT CONTROL POINT FOUND PARKER KALON NAIL AND BRASS DISK STAMPED PSM 3905
- ○ – DENOTES FOUND IRON PIPE

2.) PNT – POINT OF NON TANGENT CURVE
NR – DENOTES A LINE NOT RADIAL RELATIVE TO ADJACENT CURVE.
R – DENOTES A LINE RADIAL RELATIVE TO ADJACENT CURVE.
NT – DENOTES A LINE NOT TANGENT RELATIVE TO ADJACENT CURVE.
PC – DENOTES POINT OF CURVE.
PRC – DENOTES POINT OF REVERSE CURVE.

| | | | |
|---|---|---|---|
| ℄ .... | CENTER LINE | R .... | RADIUS |
| Δ .... | CENTRAL ANGLE | CB .... | CHORD BEARING |
| CH .... | CHORD | AC .... | ACRES |
| FD .... | FOUND | FL .... | FLORIDA |
| INC. .... | INCORPORATED | R/W .... | RIGHT-OF-WAY |
| P.O. .... | POST OFFICE BOX | PUD .... | PLANNED URBAN DEVELOPMENT |
| O.R. .... | OFFICAL RECORD BOOK | | |
| FPL .... | FLORIDA POWER & LIGHT | | |
| PSM .... | PROFESSIONAL SURVEYOR AND MAPPER | | |

3.) DIMENSIONS SHOWN ARE IN FEET AND DECIMALS PARTS THEREOF.

4.) ACCURACY
THE BOUNDARY LINEAR ERROR OF CLOSURE DOES NOT EXCEED 1 : 10,000. THE BOUNDARY ANGULAR ERROR OF CLOSURE DOES NOT EXCEED 15 SECONDS MULTIPLIED BY THE SQUARE ROOT OF THE NUMBER OF ANGLES TURNED.

5.) BEARING STRUCTURE ASSUMED ( S 27°00'00" E ) BASED ON PLAT OF BARBOUR'S RE-SUB AS RECORDED IN MAP BOOK 9, PAGE 237, PUBLIC RECORDS OF VOLUSIA COUNTY, FLORIDA.

6.) ALL MEASUREMENTS ON THIS PLAT IS IN UNITED STATES FOOT AND DECIMALS THEREOF.
NOTE: ALL MEASUREMENTS REFER TO HORIZONTAL PLANE IN ACCORDANCE WITH THE DEFINITION OF THE UNITED STATES SURVEY FOOT OR METER ADOPTED BY THE NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY. ALL MEASUREMENTS SHALL USE THE 39.37/12=3.2808333333 EQUATION FOR CONVERSION FROM A U.S. FOOT TO METERS.

7.) NOTICE: THIS PLAT, AS RECORDED IN ITS GRAPHIC FORM, IS THE OFFICIAL DEPICTION OF THE SUBDIVIDED LANDS DESCRIBED HEREIN AND WILL IN NO CIRCUMSTANCES BE SUPPLANTED IN AUTHORITY BY ANY OTHER GRAPHIC OR DIGITAL FORM OF THE PLAT. THERE MAY BE ADDITIONAL RESTRICTIONS THAT ARE NOT RECORDED ON THIS PLAT THAT MAY BE FOUND IN THE PUBLIC RECORDS OF THIS COUNTY.

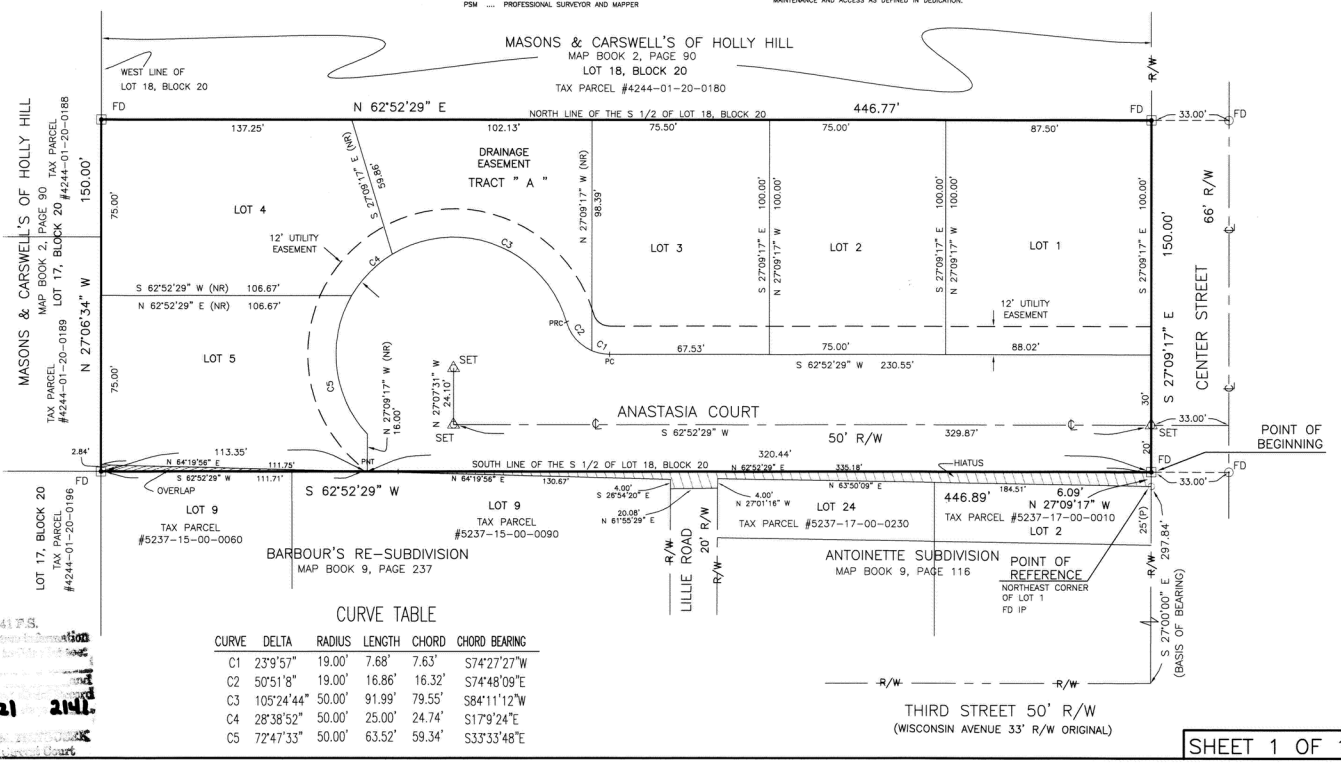
8.) THIS PLAT IS SUBJECT TO ALL EASEMENTS OF RECORD, RESERVATION OF EASEMENTS INCLUDING BUT NOT LIMITED TO A DRAINAGE AND UTILITY EASEMENTS DEDICATED OR GRANTED HEREON WHICH SHALL BE LOCATED AS FOLLOWS EXCEPT AS OTHERWISE NOTED ON THE PLAT. ALL DRAINAGE EASEMENTS WITH COMMON LOT LINES INCLUDE MAINTENANCE AND ACCESS AS DEFINED IN DEDICATION.

9.) UTILITIES INCLUDE BUT ARE NOT LIMITED TO SANITARY SEWER, POTABLE WATER, RECLAIMED WATER, STORM DRAINAGE, ELECTRIC, TELEPHONE, CABLE TELEVISION, SECURITY, TELECOMMUNICATIONS AND AND NATURAL GAS.

10.) UTILITY EASEMENTS PROVIDED ON THIS PLAT INCLUDE EASEMENTS FOR THE CONSTRUCTION, INSTALLATION, MAINTENANCE, AND OPERATION OF CABLE TELEVISION SERVICES; PROVIDED, HOWEVER, NO SUCH CONSTRUCTION, INSTALLATION, MAINTENANCE, AND OPERATION OF CABLE TELEVISION SERVICES SHALL INTERFERE WITH THE FACILITIES AND SERVICES OF AN ELECTRIC, TELEPHONE, GAS OR OTHER PUBLIC UTILITY. IN THE EVENT ANY UTILITY COMPANY WHO DAMAGES THE FACILITIES OF A PUBLIC UTILITY SHALL BE SOLELY RESPONSIBLE FOR THE DAMAGES.
THIS SECTION SHALL NOT APPLY TO THOSE PRIVATE EASEMENTS GRANTED TO OR OBTAINED BY A PARTICULAR ELECTRIC, TELEPHONE, GAS, OF OTHER PUBLIC UTILITY. SUCH CONSTRUCTION, INSTALLATION, MAINTENANCE, AND OPERATION SHALL COMPLY WITH THE NATIONAL ELECTRICAL SAFETY CODE AS ADOPTED BY THE FLORIDA PUBLIC SERVICE COMMISSION.

11.) MONUMENTS SHALL BE SET AT ALL LOT CORNERS, POINTS OF INTERSECTION, AND CHANGES OF DIRECTION OF LINES WITHIN FLORIDA STATUTES CHAPTER 177.091(9).

GRAPHIC SCALE
1"=30'



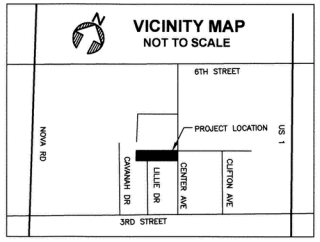

### CURVE TABLE

| CURVE | DELTA | RADIUS | LENGTH | CHORD | CHORD BEARING |
|---|---|---|---|---|---|
| C1 | 23°9'57" | 19.00' | 7.68' | 7.63' | S74°27'27"W |
| C2 | 50°51'8" | 19.00' | 16.86' | 16.32' | S74°48'09"E |
| C3 | 105°24'44" | 50.00' | 91.99' | 79.55' | S84°11'12"W |
| C4 | 28°38'52" | 50.00' | 25.00' | 24.74' | S17°9'24"E |
| C5 | 72°47'33" | 50.00' | 63.52' | 59.34' | S33°33'48"E |

SHEET 1 OF 1

Sec. 177.141 F.S.
For ... information ... see ...
... Public ... recorded ...
Book 5721 Page 2141
DIANE ... Clerk ... Circuit Court
E.W. Brothers D.C.

## VICINITY MAP
NOT TO SCALE




MAP BOOK 52 PAGE 124

### DEDICATION

KNOW ALL MEN BY THESE PRESENTS THAT "T.T. INVESTMENTS OF VOLUSIA COUNTY, INC.", A FLORIDA CORPORATION, BEING THE OWNER IN FEE SIMPLE OF THE LANDS SHOWN AND DESCRIBED HEREON AS THE PLAT ENTITLED "ANASTASIA COURT", LOCATED IN THE CITY OF HOLLY HILL, VOLUSIA COUNTY, FLORIDA, HEREBY DEDICATES THE SAID LANDS AND PLAT FOR THE USES AND PURPOSES HEREON EXPRESSED. ALL ROADS, SIDEWALKS, AND OTHER RIGHTS-OF-WAY SHOWN OR DESCRIBED ON THE PLAT ARE DEDICATED TO THE CITY OF HOLLY HILL, FLORIDA. ALL POTABLE WATER AND SANITARY SEWER MAINS CONSTRUCTED WITHIN THE AREA ENCOMPASSED WITHIN THE PLAT ARE DEDICATED TO THE CITY OF HOLLY HILL, FLORIDA. ALL UTILITY AND DRAINAGE EASEMENTS SHOWN OR DESCRIBED ON THE PLAT ARE GRANTED TO THE CITY OF HOLLY HILL, FLORIDA.

IN WITNESS WHEREOF, T.T. INVESTMENTS OF VOLUSIA COUNTY INC., A FLORIDA CORPORATION, HAS CAUSED THESE PRESENTS TO BE EXECUTED IN IT'S NAME AND IN IT'S CORPORATE SEAL TO BE HEREUNTO AFFIXED BY IT'S OFFICERS THEREUNTO DULY AUTHORIZED ON THIS 16 DAY OF NOVEMBER, 2005.

BY: [signature] T.T. INVESTMENTS OF VOLUSIA COUNTY, INC.
PRINTED NAME: HENRY NEWKIRK A FLORIDA CORPORATION
BY: [signature]
PRINTED NAME: BRAD BAUKNECHT BY: Wanda Lade
PRINTED NAME: Wanda Lade

STATE OF FLORIDA, COUNTY OF VOLUSIA
THE FOREGOING INSTRUMENT WAS ACKNOWLEDGED BEFORE ME THIS 16 DAY OF November 2005, BY LINDA LANE, AS PRESIDENT OF T.T. INVESTMENTS OF VOLUSIA COUNTY, INC. A FLORIDA CORPORATION, AND WHO ACKNOWLEDGED THAT HE HAS FULL AUTHORITY TO EXECUTE THE FOREGOING PLAT ENTITLED "ANASTASIA COURT" ON BEHALF OF THE CORPORATION. THAT HE IS [X] PERSONALLY KNOWN TO ME, OR [ ] HAS PRODUCED _____ AS INDENTIFICATION.

IN WITNESS WHEREOF, I HAVE HEREUNTO SET MY HAND AND SEAL ON THE ABOVE DATE.

[signature] Marlee Collins
NOTARY PUBLIC My Commission DD282389
STATE OF FLORIDA AT LARGE Expires February 02, 2008
MY COMMISSION EXPIRES: TITLE/RANK:
COMMISSION NUMBER:
(AFFIX NOTARY STAMP OR SEAL)

### CERTIFICATE OF SURVEYOR

KNOW ALL MEN BY THESE PRESENTS, THAT THE UNDERSIGNED, BEING A PROFESSIONAL SURVEYOR AND MAPPER IN THE STATE OF FLORIDA, DOES HEREBY CERTIFY THAT ON Nov. 15, 2005 HE COMPLETED THE SURVEY OF THE LANDS SHOWN IN THE FOREGOING PLAT. THAT SAID PLAT IS THE CORRECT REPRESENTATION OF THE LANDS THEREIN DESCRIBED AND PLATTED, THAT PERMANENT REFERENCE MONUMENTS HAVE BEEN PLACED AS SHOWN THEREON AS REQUIRED BY CHAPTER 177, FLORIDA STATUTES, AND THAT SAID LAND IS LOCATED IN VOLUSIA COUNTY, FLORIDA.

Nov. 15, 2005 — DATE
William S Hart — WILLIAM S HART, PSM #3905
UPHAM INC.
265 KENILWORTH AVENUE
ORMOND BEACH, FLORIDA. 32174
(385) 672-9515

### REVIEW BY SURVEYOR AND MAPPER FOR THE CITY

I HEREBY CERTIFY TO THE CITY, THAT I HAVE REVIEWED THE FOREGOING PLAT FOR COMPLIANCE WITH THE REQUIREMENTS OF CHAPTER 177, FLORIDA STATUTES, AND THAT I HAVE PROVIDED BOTH THE CITY AND THE SURVEYOR AND MAPPER OF RECORD A LIST OF DEVIATIONS, IF ANY, FROM SUCH REQUIREMENTS.

DATE: 11/22/05
(SIGNATURE) [signature]
(PRINT NAME): Michael A. Myer P.S.M. NO. LS 4006

### CERTIFICATE OF APPROVAL

THIS IS TO CERTIFY THAT ON _____ THE FOREGOING PLAT WAS APPROVED.
BY: [signature]
~~CITY ENGINEER~~ CITY ATTORNEY

THIS IS TO CERTIFY THAT ON 11-22-05 THE FOREGOING PLAT WAS APPROVED.
BY: [signature]
CITY ~~ATTORNEY~~ ENGINEER

THIS IS TO CERTIFY THAT ON 11/22/05 THE FOREGOING PLAT WAS APPROVED.
BY: [signature]
CITY SURVEYOR FL PSM LS4006

### CERTIFICATE OF APPROVAL BY THE CITY COMMISION OF THE CITY OF HOLLY HILL

THIS STATEMENT HEREBY CERTIFIES ON OCTOBER 11, 2005 THE FOREGOING PLAT WAS APPROVED BY THE CITY COMMISION OF THE CITY OF HOLLY HILL
BY: Wm D. Arthur
MAYOR OF THE CITY OF HOLLY HILL

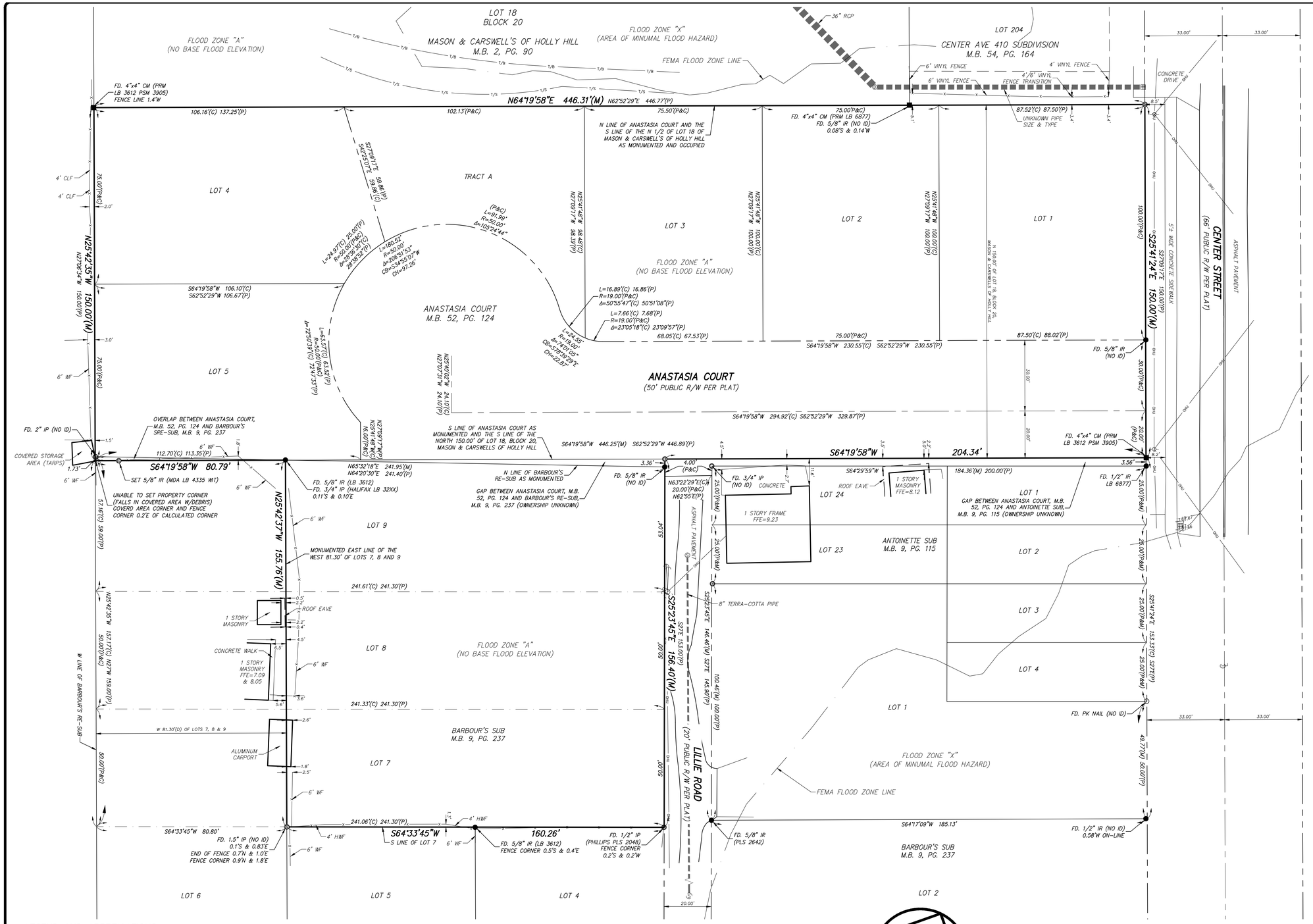
FILED FOR RECORD ON
ATTEST: Valerie Manning
CITY CLERK OF THE CITY OF HOLLY HILL

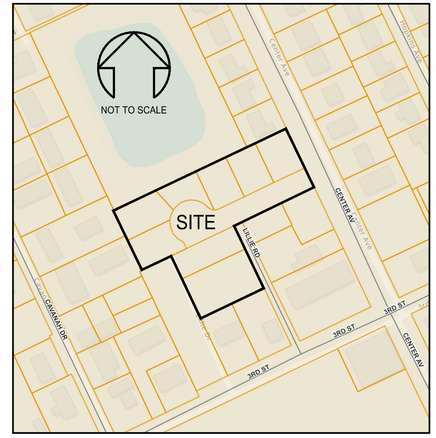
### CERTIFICATE OF CLERK

I HEREBY CERTIFY THAT I HAVE EXAMINED THE FOREGOING PLAT AND FOUND THAT IT COMPLIES, IN FORM, WITH ALL REQUIREMENTS STATED IN CHAPTER 177, FLORIDA STATUTES, AND THAT IT WAS FILED FOR RECORD ON 2005-329872 AT _____ A.M./P.M.
BY: Carey Innuzzata Deputy Clerk
CLERK OF CIRCUIT COURT IN AND FOR VOLUSIA COUNTY, FLORIDA

Upham, Inc.
Organization of Engineers, Surveyors & Landscape Architects
P.O. Box 1105 • 265 Kenilworth Avenue • Ormond Beach, Florida 32174
(904)672-9515 • FAX (904)673-6554 • LB# 0003612 • LC# 0000357
Visit us at: www.uphaminc.com

Attachment: Plat (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)




VICINITY MAP

## LEGAL DESCRIPTION:

(ACCORDING TO OFFICIAL RECORDS BOOK 5868, PAGE 4194, PUBLIC RECORDS OF VOLUSIA COUNTY, FLORIDA.)

LOT 7, 8, AND 9, EXCEPT THE WESTERLY 81.3 FEET THEREOF, BARBOURS RE-SUB, IN LOT 18, BLOCK 20, MASON AND CARSWELL'S HOLLY HILL, ACCORDING TO THE PLAT THEREOF AS RECORDED IN MAP BOOK 9, PAGE(S) 237, OF THE PUBLIC RECORDS OF VOLUSIA COUNTY, FLORIDA.

AND

THE NORTHERLY 150 FEET OF THE SOUTH 1/2 OF LOT 18, BLOCK 20, MASON AND CARSWELL'S HOLLY HILL, ACCORDING TO THE PLAT THEREOF AS RECORDED IN MAP BOOK 2, PAGE(S) 90, OF THE PUBLIC RECORDS OF VOLUSIA COUNTY, FLORIDA.

## SURVEY NOTES:

1. BEARINGS SHOWN HEREON ARE BASED ON THE FLORIDA STATE PLANE GRID COORDINATE SYSTEM, EAST ZONE, NORTH AMERICAN DATUM OF 1983 (NAD 83), WITH A BEARING OF S25°41'24"E ALONG THE WESTERLY RIGHT-OF-WAY LINE OF CENTER STREET.
2. DISTANCES SHOWN HEREON ARE IN FEET AND DECIMALS THEREOF.
3. THE PROPERTY DESCRIBED HEREON LIES WITHIN ZONE "A" (WITHOUT BASE FLOOD ELEVATION (BFE)) AS SCALED FROM FEDERAL EMERGENCY MANAGEMENT AGENCY'S FLOOD INSURANCE RATE MAP (FIRM) NO. 12127C0356J, VOLUSIA COUNTY, FLORIDA, EFFECTIVE DATE OF 09/29/2017.
4. UNDERGROUND FOUNDATIONS AND UTILITIES WERE NOT LOCATED AS PART OF THIS SURVEY. THOSE SHOWN HEREON WERE OBTAINED FROM ABOVE GROUND EVIDENCE AND/OR STRUCTURE DETAILS.
5. LANDS SHOWN HEREON WERE NOT ABSTRACTED FOR RIGHTS-OF-WAY, EASEMENTS, OWNERSHIP, ADJOINERS OR OTHER INSTRUMENTS OF RECORD BY THIS FIRM.
6. THERE MAY BE ADDITIONAL MATTERS AFFECTING THIS PROPERTY THAT EXIST IN THE PUBLIC RECORDS OF VOLUSIA COUNTY, FLORIDA.
7. NORTH-SOUTH AND EAST-WEST TIES TO FOUND MONUMENTATION AND IMPROVEMENTS ARE BASED ON CARDINAL DIRECTION.
8. WETLAND AREAS, IF ANY, WERE NOT ADDRESSED AS A PART OF THIS SURVEY.
9. THE ACCURACY OF THE SURVEY MEASUREMENTS USED FOR THIS SURVEY MEETS OR EXCEEDS THE EXPECTED USE OF THE PROPERTY DESCRIBED HEREON. (COMMERCIAL/HIGH RISK) 1 FOOT IN 10,000 FEET.
10. THE REVIEW OF THE PLAT FOR ANASTASIA COURT, RECORDED IN MAP BOOK 52, PAGE 124, OF THE PUBLIC RECORDS OF VOLUSIA COUNTY REVEALED THAT THE OVERALL PLAT DIMENSIONS DID NOT MATCH THE SUM OF DISTANCES FOR THE LOTS ALONG THE NORTH AND SOUTH LINES. THE ERROR IN DISTANCES WAS TAKEN FROM LOTS 4 AND 5. THERE ARE OTHER DISTANCE INCONSISTENCIES AND TYPOS IN THE PLAT AS WELL.

## SURVEYOR'S CERTIFICATE:

I HEREBY CERTIFY THIS SURVEY MEETS THE APPLICABLE "STANDARDS OF PRACTICE" AS SET FORTH BY THE FLORIDA BOARD OF PROFESSIONAL SURVEYORS AND MAPPERS IN CHAPTER 5J-17.050-.052, PURSUANT TO SECTION 472.027, FLORIDA STATUTES.

Digitally signed by Lee H Dowst
DN: c=US, o=Florida, dnQualifier=A01410C00000182A7666697 00011B25, cn=Lee H Dowst
Date: 2022.11.21 10:34:31 -05'00'

LEE H. DOWST, P.L.S. NO. 6860
www.mdaeng.com

THIS SURVEY IS NOT VALID WITHOUT THE ORIGINAL SIGNATURE AND SEAL OF A FLORIDA LICENSED SURVEYOR AND MAPPER.

LEE H DOWST LICENSE PSM 6860 STATE OF FLORIDA PROFESSIONAL SURVEYOR & MAPPER

## LEGEND AND ABBREVIATIONS:

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| ( ) | PLAT/DEED | L | ARC LENGTH | R | RADIUS | | FIRE PLUG/CONNECTION | | GAS METER |
| ± | MORE OR LESS | LB | LICENSED BUSINESS | (R) | RADIAL | | SINGLE POLE SIGN | | TELEPHONE JUNCTION BOX |
| AC | ACRES | M.B. | MAP BOOK | R/W | RIGHT OF WAY | | DOUBLE POLE SIGN | | WATER METER |
| A/C | AIR CONDITIONER | MES | MITERED END SECTION | RCP | REINFORCED CONCRETE PIPE | | BOLLARD | | UTILITY VAULT |
| BWF | BARBED-WIRE FENCE | NAVD 88 | NORTH AMERICAN VERTICAL DATUM OF 1988 | SEC | SECTION-TOWNSHIP-RANGE | | CENTRAL ANGLE | | WOOD UTILITY POLE |
| C&G | CURB & GUTTER | N/D | NAIL & DISK | T/B | APPROXIMATE TOP OF BANK | | BREAK LINE | | CONCRETE UTILITY POLE |
| CB | CHORD BEARING | NO. | NUMBER | T/S | APPROXIMATE TOE OF SLOPE | | SET 4"x4" CM (LB 4335) | | METAL UTILITY POLE |
| CH | CHORD DISTANCE | (NR) | NON-RADIAL | TBM | TEMPORARY BENCH MARK | | FOUND 4"x4" CM (AS NOTED) | | GUY POLE |
| ℄ | CENTER LINE | O.R.B. | OFFICIAL RECORDS BOOK | U.E. | UTILITY EASEMENT | | SET N/D (LB 4335) | | GUY ANCHOR |
| CLF | CHAIN-LINK FENCE | OHU | OVER-HEAD UTILITIES | (TYP) | TYPICAL | | FOUND N/D (AS NOTED) | | LIGHT POLE |
| CM | CONCRETE MONUMENT | P.B. | PLAT BOOK | WF | WOOD FENCE | | SET 5/8" IRC (LB 4335) | | GUTTER INLET/GRATE |
| CMP | CORRUGATED METAL PIPE | PC | POINT OF CURVATURE | W/ | WITH | | FOUND IRON ROD (AS NOTED) | | CATCH BASIN/YARD DRAIN |
| FIRM | FLOOD (FLORIDA) INSURANCE RATE MAP | PCP | PERMANENT CONTROL POINT | WV | WATER VALVE | | FOUND IRON PIPE (AS NOTED) | | STORM MANHOLE |
| FNC | FENCE | PG(S). | PAGE/PAGES | | IRRIGATION CONTROL VALVE | | FOUND PK NAIL (NO ID) | | SANITARY MANHOLE |
| FD. | FOUND | PLS | PROFESSIONAL LAND SURVEYOR | | SANITARY SEWER VALVE | | AIR CONDITIONER | | WELL |
| HWF | HOG-WIRE FENCE | PRC | POINT OF REVERSE CURVATURE | | AIR RELEASE VALVE | | ELECTRIC PANEL | | FIBER-OPTIC CABLE MARKER |
| ID | IDENTIFICATION | PRM | PERMANENT REFERENCE MONUMENT | | CLEAN OUT | | CABLE TELEVISION RISER BOX | | GAS LINE MARKER |
| INV | INVERT ELEVATION | PSM | PROFESSIONAL SURVEYOR MAPPER | | GAS VALVE | | ELECTRIC METER | | MITERED END SECTION |
| IP | IRON PIPE | PT | POINT OF TANGENCY | | BACK FLOW PREVENTOR | | ELECTRIC JUNCTION BOX | | |
| IR | IRON ROD | PVC | POLYVINYL CHLORIDE PIPE | | FIRE HYDRANT | | FIBER-OPTIC JUNCTION BOX | | |

| REVISIONS | | | | |
|---|---|---|---|---|
| F.B. / PG. | DATE | BY | DESCRIPTION | CKD |
| | | | | |

**MARK DOWST & ASSOCIATES, INC.**
ENGINEERS PLANNERS SURVEYORS LB#4335
536 NORTH HALIFAX AVENUE, SUITE 100, DAYTONA BEACH, FLORIDA 32118 PH:386-258-7999

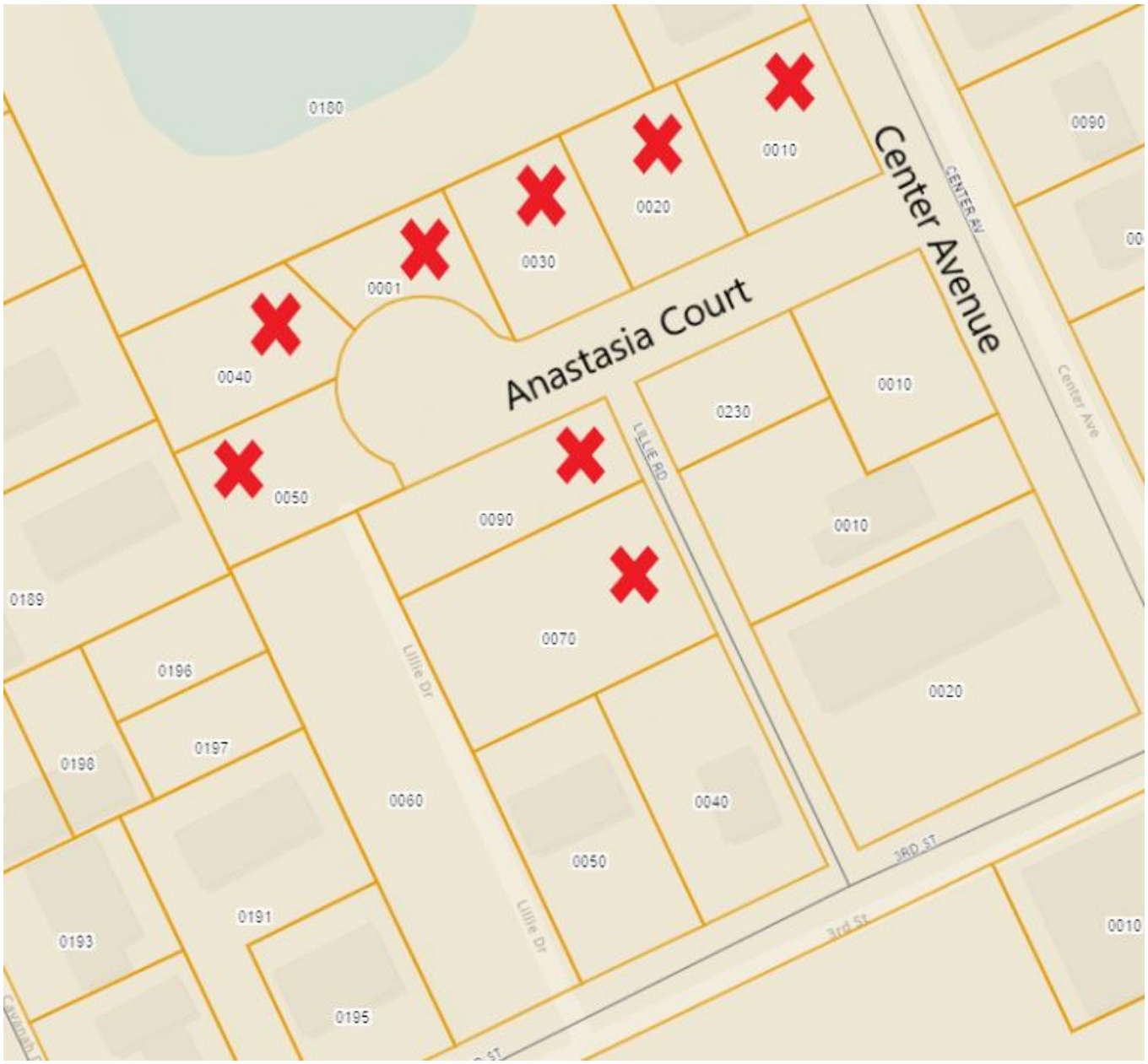
| | | | | |
|---|---|---|---|---|
| BOUNDARY SURVEY | | | | PROJECT # 1567 |
| DRAWN BY: LAT | DRAW DATE: 11/15/22 | CHECKED BY: LHD | SCALE: 1" = 20' | FILE NAME: 1567_surbase.dwg |
| CREW: SC,JB,JY | FIELD DATE: 11/07/22 | F.B./PG.: 244/20,23,26-27,33-34,37,41 | | SHEET 1 OF 1 |

Drawing Name: W:\1567\1567 Center Ave_Survey\Civil 3D\1567_surbase.dwg Nov 21, 2022 10:19am

Attachment: Exhibit A (Survey) (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)

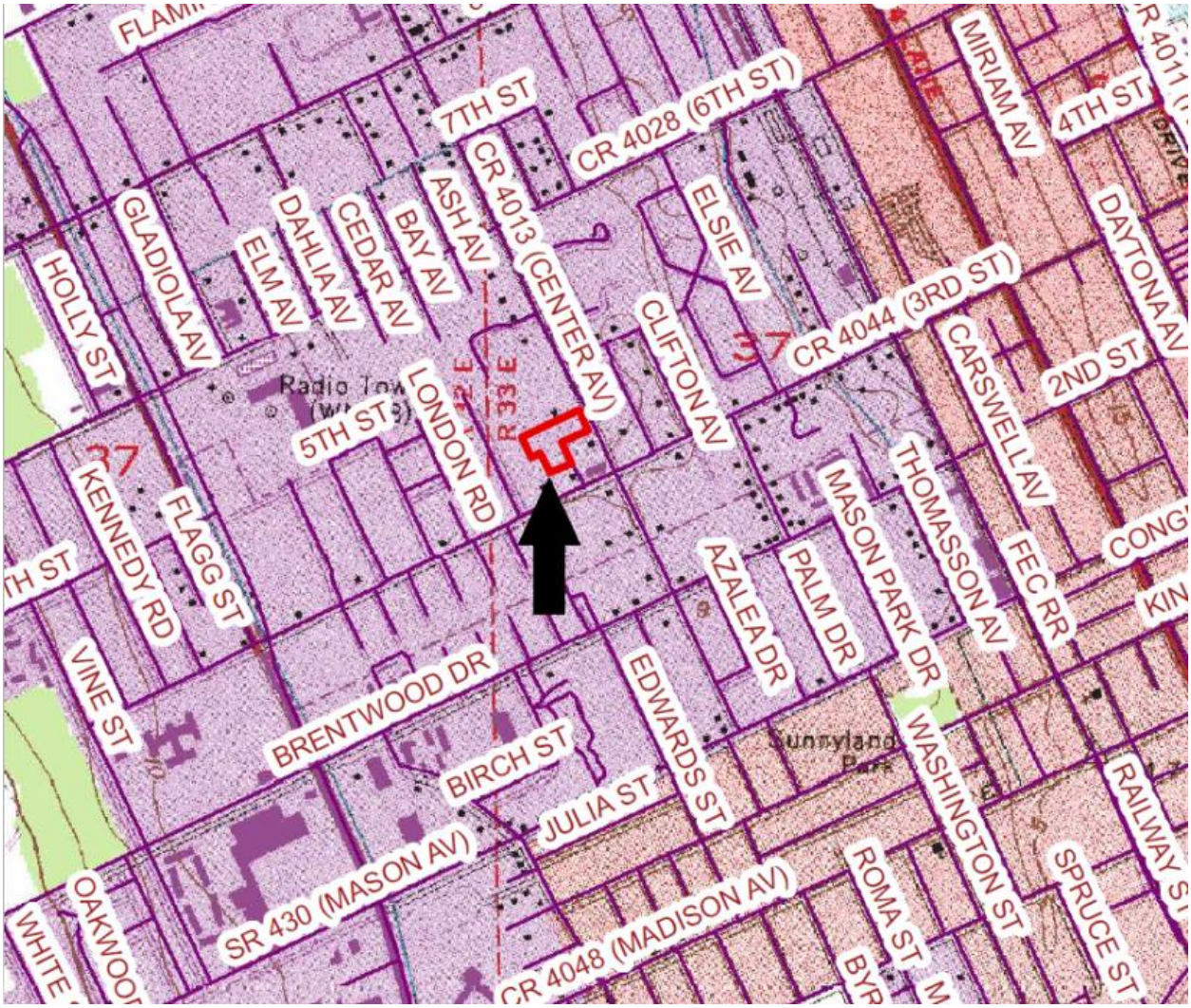
EXHIBIT B
Parcel Id Numbers of Subject Properties

424419000050, 424419000040, 424419000001, 424419000030,
424419000020, 424419000010, 523715000070, 523715000090




Attachment: Exhibit B - Parcel ID #s (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)

# Vicinity Map




Attachment: Exhibit C (Vicinity) (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)




Attachment: Exhibit D (Aerial) (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)

**Legend**

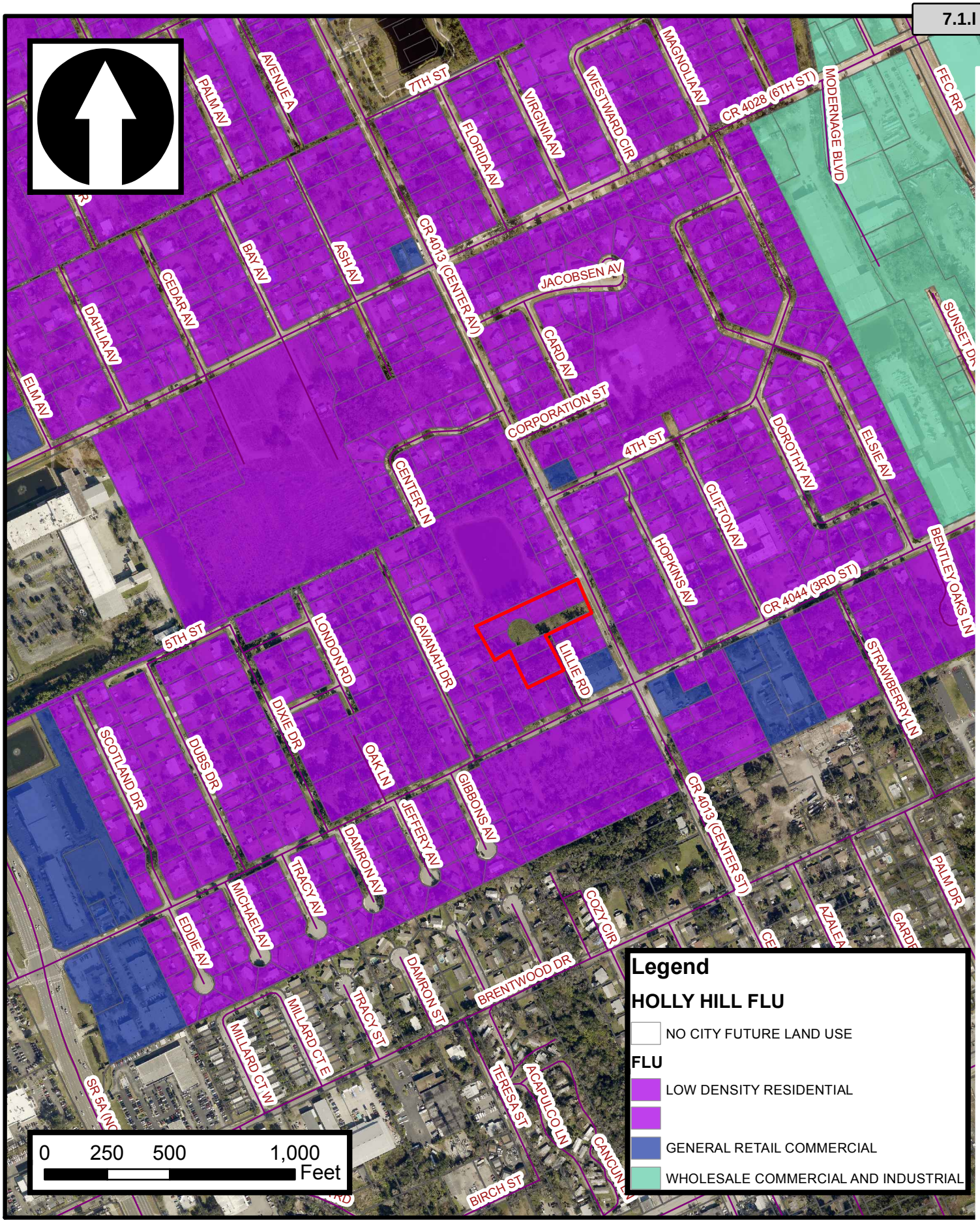
SITE

# ANASTASIA COURT
## AERIAL MAP

MARK DOWST & ASSOCIATES, INC.
CIVIL ENGINEERS • LAND SURVEYORS • LAND PLANNERS
536 N. Halifax Ave., Suite # 100 Daytona Beach



Document Path: C:\Users\WorkStation\Desktop\GIS Reports\1567 ANASTASIA COURT\SHEET 1 AERIAL ( Letter ).mxd




Attachment: Exhibit E1 (FLU) (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)

**Legend**

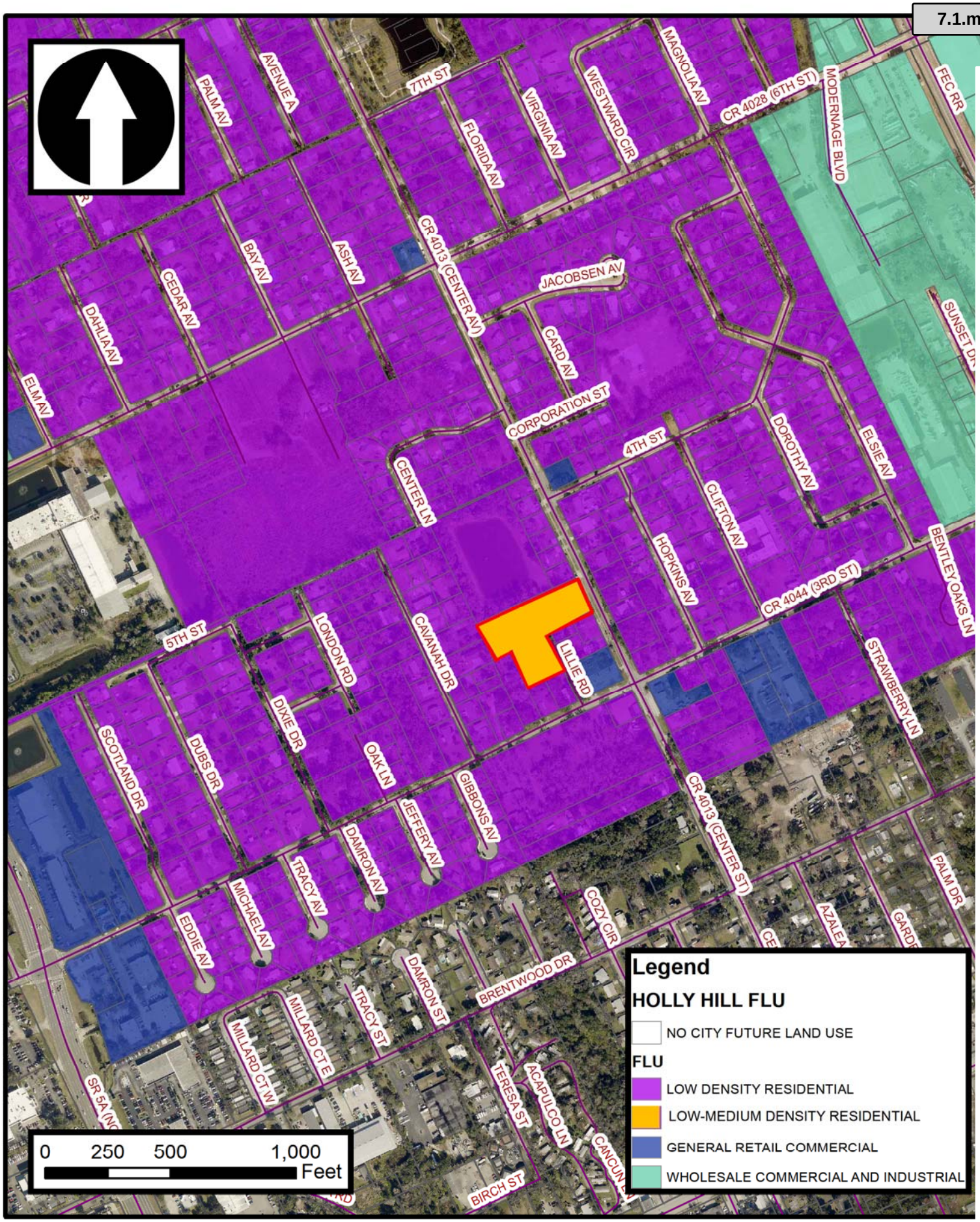
SITE

# ANASTASIA COURT
## FUTURE LAND USE MAP

MARK DOWST & ASSOCIATES, INC.
CIVIL ENGINEERS • LAND SURVEYORS • LAND PLANNERS
536 N. Halifax Ave., Suite # 100 Daytona Beach



Document Path: C:\Users\WorkStation\Desktop\GIS Reports\1567 ANASTASIA COURT\SHEET 4.mxd (Letter).mxd




Attachment: Exhibit E2 Proposed (FLU) (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)

Legend

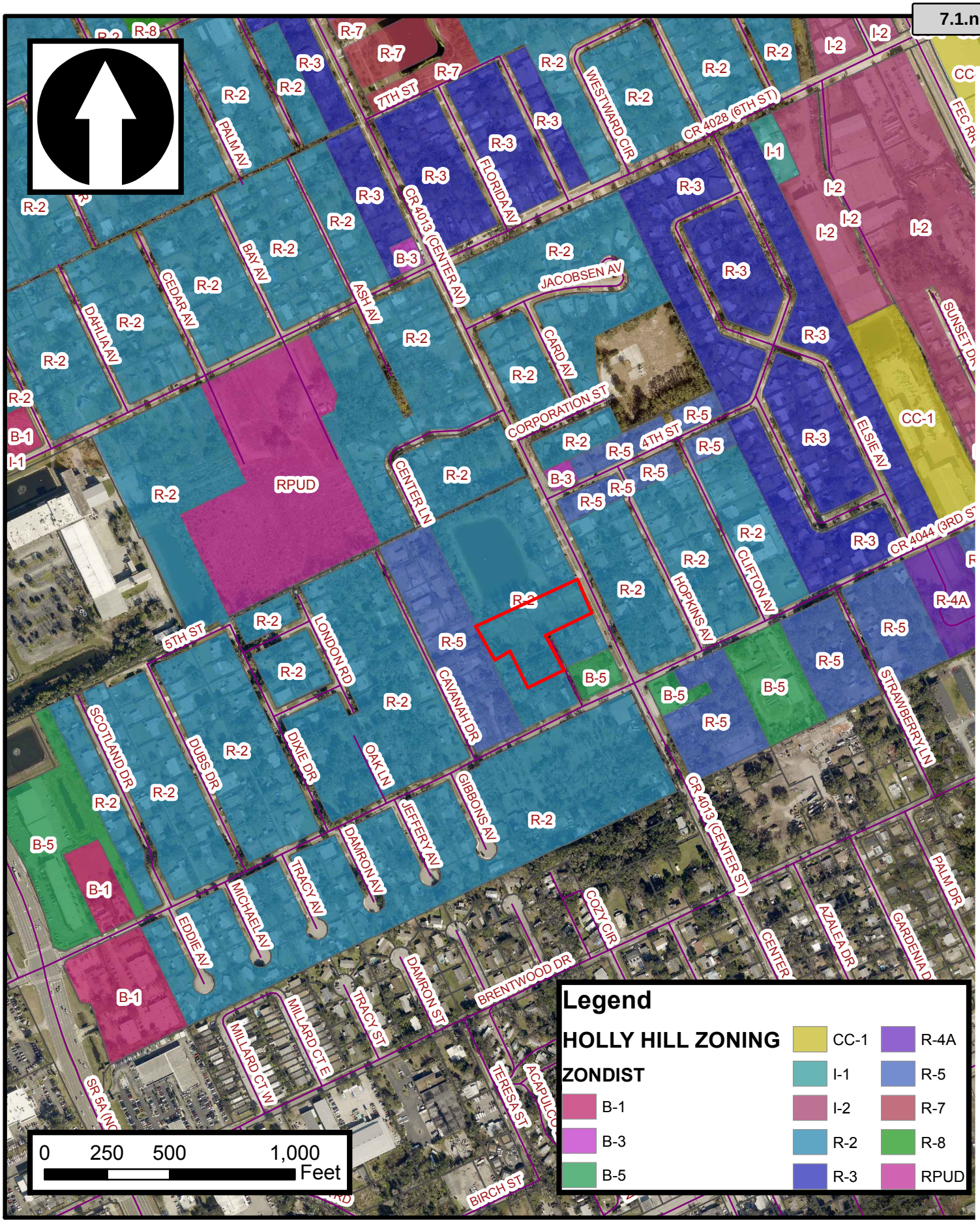
SITE

# ANASTASIA COURT PROPOSED FLU MAP

MARK DOWST & ASSOCIATES, INC.
CIVIL ENGINEERS • LAND SURVEYORS • LAND PLANNERS
536 N. Halifax Ave., Suite # 100 Daytona Beach



Document Path: C:\Users\WorkStation\Desktop\GIS Reports\1567 ANASTASIA COURT\SHEET 4 fla (Letter).mxd




Attachment: Exhibit F1 (Zoning) (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)

**Legend**

SITE

# ANASTASIA COURT
## ZONING MAP

MARK DOWST & ASSOCIATES, INC.
CIVIL ENGINEERS • LAND SURVEYORS • LAND PLANNERS
536 N. Halifax Ave., Suite # 100 Daytona Beach



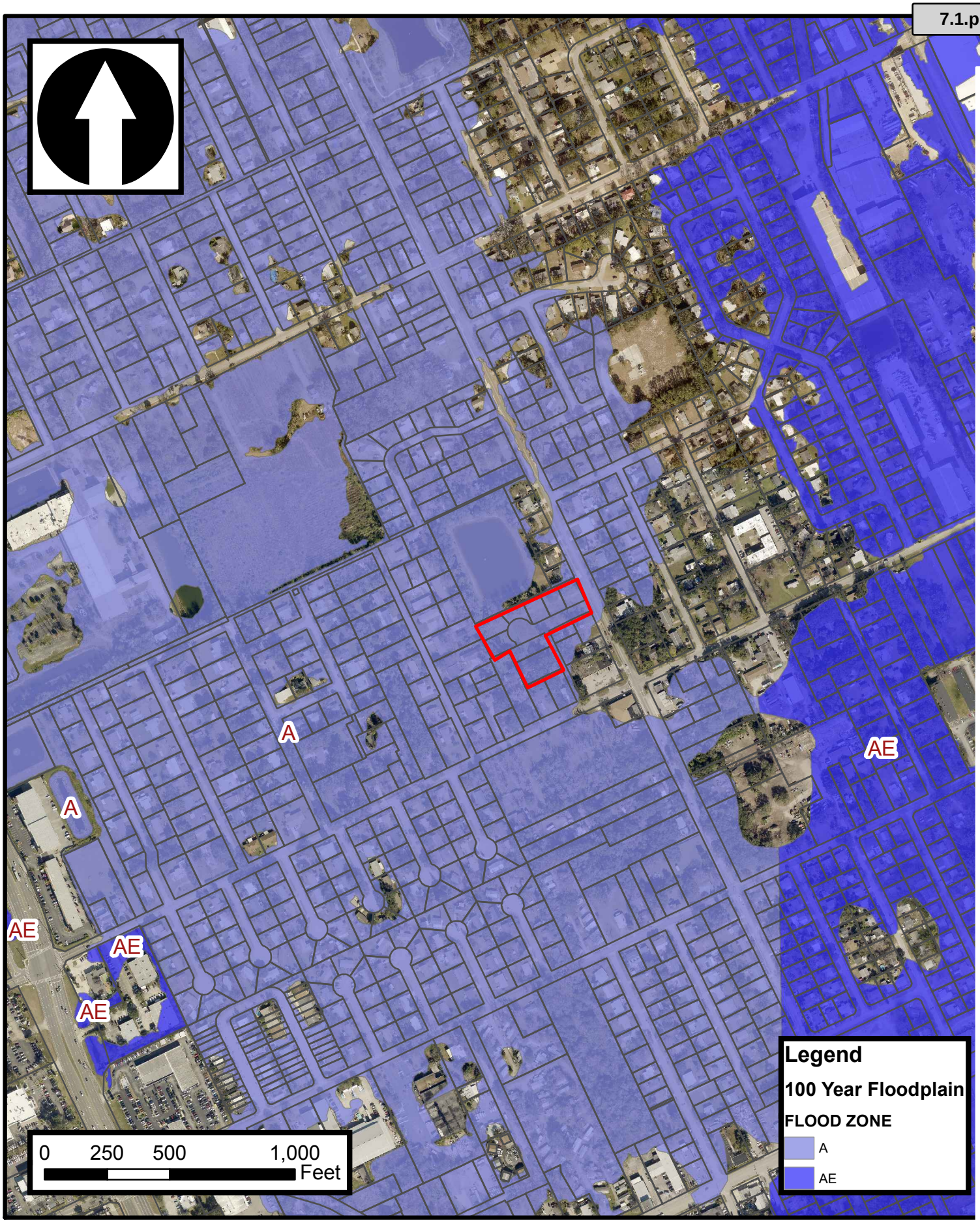
Document Path: C:\Users\WorkStation\Desktop\GIS Reports\1567 ANASTASIA COURT\SHEET 3 ZONING ( Letter ).mxd

## Proposed Zoning

## Residential Planned Unit Development




Attachment: Exhibit F2 - Proposed Zoning (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)




Attachment: Exhibit G (Flood) (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)

**Legend**

SITE

# ANASTASIA COURT
## FLOOD MAP

MARK DOWST & ASSOCIATES, INC.
CIVIL ENGINEERS • LAND SURVEYORS • LAND PLANNERS
536 N. Halifax Ave., Suite # 100 Daytona Beach



Document Path: C:\Users\WorkStation\Desktop\GIS Reports\1567 ANASTASIA COURT\SHEET 8 FLOOD (Letter).mxd

Mark Dowst & Associates, Inc.
ENGINEERS • PLANNERS • SURVEYORS

# TECHNICAL MEMORANDUM

To: Jessica Gow

From: Matt Dowst, P.E.

Date: February, 10th 2023

Subject: Holly Hill
Anastasia Court Townhomes
MDA #1621

## INTRODUCTION

Mark Dowst and Associates, Inc has been retained to prepare a trip generation comparison for the proposed project known as Anastasia Court Townhomes to determine the change in project trip generation as a result of the proposed Comp Plan and Rezoning Applications. The project is located on Center Ave, directly North of 3rd Street in Holly Hill, Florida.

The Trip Generation Memo has been requested due to a requirement of the Comp Plan Amendment and Rezoning process. The proposed site will change the comp plan from ***Low Density Residential*** to ***Low-Medium Density Residential***. The methodology and procedures used in this analysis are consistent with Florida Statues and analysis guidelines adopted by the City of Holly Hill.

## PROJECT TRIP GENERATION PRE vs. POST CONDITIONS

The existing and proposed project trip generation was determined using the Institute of Transportation Engineers (ITE) document, Trip Generation Manual, 11th Edition. The existing Low Density Residential zoning allowed for a maximum of 6 dwelling units per acres. The proposed Low-Medium Density Residential zoning allowed for a maximum of 10 dwelling units per aces.

The Low Density Residential (ITE Code 210) was used for the existing development conditions.

The proposed intended uses for the Comp Plan will consist of a max 21 units (ITE Code 220). The existing and proposed trip generation for the daily, a.m., and p.m. peak-hours are shown in **Table 1** and **Table 2**, respectively.

Attachment: Exhibit H - Trip Generation (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)

**Table 1**
**Existing Comp Plan Trip Generation**
**(Low Density Residential)**

| Time Period | Land Use | Land Use Code | Trip Rate Equation | Size | Units | Total Trips |
|---|---|---|---|---|---|---|
| Daily | Low Density Residential | 210 | Ln(T) = 0.92 Ln(X) + 2.68<br>T = 9.43(X) | 12 | UNITS | 143<br>113 |
| AM Peak Hour | Low Density Residential | 210 | Ln(T) = 0.91 Ln(X) + 0.12<br>T = 0.70(X) | 12 | UNITS | 11<br>8 |
| PM Peak Hour | Low Density Residential | 210 | Ln(T) = 0.94 Ln(X) + 0.27<br>T = 0.94(X) | 12 | UNITS | 14<br>11 |

**Table 2**
**Proposed Comp Plan Trip Generation**
**(Low-Medium Density Residential)**

| Time Period | Land Use | Land Use Code | Trip Rate Equation | Size | Units | Total Trips |
|---|---|---|---|---|---|---|
| Daily | Low-Medium Density Residential | 220 | T = 6.74(X) | 21 | UNITS | 142 |
| AM Peak Hour | Low-Medium Density Residential | 220 | T = 0.40(X) | 21 | UNITS | 8 |
| PM Peak Hour | Low-Medium Density Residential | 220 | T = 0.51(X) | 21 | UNITS | 11 |

## CONCLUSION

The study was conducted to evaluate the potential impact of the proposed Comp Plan change from ***Low-Density Residential*** to ***Low-Medium Density Residential***. Based on this comparative analysis, there would be no significant change from ***Low-Density Residential*** to ***Low-Medium Density Residential*** *for the 2.11 ac Site.*



Attachment: Exhibit H - Trip Generation (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)

VOLUSIA COUNTY SCHOOLS

Carmen J. Balgobin, Ed.D
Superintendent of Schools

School Board of Volusia County

Ms. Jamie M. Haynes, Chairman
Mrs. Anita Burnette, Vice Chairman
Mr. Ruben Colón
Mr. Carl Persis
Mrs. Jessie Thompson

Attachment: Exhibit I - Finding of Adequate Capacity (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)

## School Adequate Capacity Determination
## Finding of Adequate Capacity Letter

July 19, 2023

Mr. Robert A. Merrell III, Esq
Cobb Cole
149 S Ridgewood Ave, Suite 700
Daytona Beach, FL 32114

RE : Anastasia Court Townhomes – City of Holly Hill
School Concurrency Case # 23-06-26-001-A

Dear Mr. Merrell:

The County Charter requires any Comprehensive Plan Amendment or Rezoning that allows increased residential density to be effective only when adequate public schools can be timely planned and constructed to serve the projected increase in student population. The district uses this requirement as the guiding principle behind the school adequate capacity review.

District staff reviewed the information for the proposed project known as Anastasia Court Townhomes associated with 2.11+/- acres of property located at or near the intersection of N Nova Rd and 3rd St within Holly Hill city limits. Proposed project would provide seventeen (17) multi-family townhome units.

The district uses a county wide Student Generation Rate (SGR) of (0.137) per multi-family dwelling unit to calculate projected students. By applying the SGR to the use types in Table 1 below, the project could generate three (3) full time students.

**Table 1**

| UNIT TYPE | SGR | UNIT COUNT | STUDENTS GENERATED |
|---|---|---|---|
| **Single Family Dwelling Unit** | 0.258 | 0 | 0 |
| **Multifamily Dwelling Unit** | 0.137 | 17 | 3 |
| **Manufactured Home Dwelling Unit** | 0.052 | 0 | 0 |
| | **Total** | **17** | **3** |

When performing adequate capacity review district staff evaluates the effects of the proposed change compared to any remaining permanent capacity within the impacted schools, up to 100%, Table 2 (next page). The projected increase in student population may be over 100% if there are plans to serve increased student population in that planning area within the long-term planning horizon. A finding of adequate capacity may be issued in either case.

FACILITIES SERVICES
3750 OLSON DRIVE • DAYTONA BEACH, FL 32124
PHONE: (386) 947-8786 • FAX (386) 506-5056

**Table 2**

| Schools | SY 2022/23 Enrollment | % of Permanent Capacity | Plans for Capacity Increase Long-Term | Traditional K-12 students projected |
|---|---|---|---|---|
| Holly Hill School (K8) | 1,154 | 102% | No | 2 |
| Halifax CSA (Mainland High) | 1,866 | 107% | No | 1 |
| Other | | | | 0 |

The student projections generated by this project **will** increase the existing percentage above 100% permanent capacity at all school levels. However, the concurrency service area (CSA) for Holly Hill School is at or over 100% but below 115% for elementary and middle school level of service (LOS) standards. Likewise, the CSA for Mainland High is at or over 100% but below 120% for high school utilization standards. Based on this, the school district has no objections to the proposed development plan. Minimum planning considerations should include pedestrian and vehicular access, safety, connectivity, and buffering.

All future development orders, such as site plans and subdivisions, are subject to school concurrency review. School concurrency will be evaluated at the time when the impact of development is specifically quantified and known. Only funded school improvements and then current capacity will be considered at that time.

**No student reservations have been made at this time.**

Please note the School Board has the right to adjust the attendance boundaries to balance the student enrollment populations at these area schools. Consequently, students generated from this project may not attend the current assigned schools.

Should you need additional information, please contact me at (386) 947-8786, extension 50806.

Sincerely,

Leimeriza V. Divina
Coordinator, Planning

CC: Carmen J. Balgobin, Ed.D, Superintendent of Schools
Ron Young, Director of Planning & Construction
Brian Walker, City Planner, City of Holly Hill
James F. Roberts, VCSB Planning Services Project File

Attachment: Exhibit I - Finding of Adequate Capacity (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)

VOLUSIA COUNTY SCHOOLS

# Finding of Adequate School Capacity

VOLUSIA COUNTY SCHOOL BOARD

| Project Information | |
|---|---|
| **Project Name** | Anastasia Court Townhomes |
| **VCSB Project #** | **23-06-26-001-A** |
| **Jurisdiction Project #** | |
| **Parcel ID Numbers** | 4244-19-00-0050; 4244-19-00-0040; 4244-19-00-0001; 4244-19-00-0030; 4244-19-00-0020; 4244-19-00-0010; 5237-15-00-0090; 5237-15-00-0070 |
| **Project Location** | N Nova Rd and 3rd St |
| **Potential Residential Units** | 17 Multi-Family Units |
| **Property Owner/Applicant** | Robert A. Merrell III Esq, Cobb Cole |
| Notes: Additional review will be required at the time of subdivision/site plan submittal(s). No Student Reservations have been made. | |

**Based upon the Findings of Fact, pursuant to School Board Policy 612 and Section 206 of the County Charter, the school district has determined at this time that school capacity is adequate to serve the proposed increase in residential density. This Finding shall constitute competent substantial evidence that adequate public school capacity is likely to be available at the time it is required to serve the planned new development.**

**Capacity is not being reserved with this Finding unless otherwise noted on this document. This Finding of Adequate School Capacity allows this subject project to continue through the Comprehensive Plan Amendment and/or rezoning process; however, it may be subject to additional school capacity review in the future.**

Leineriza V. Divina
Coordinator, Planning

July 19, 2023
Issue Date

Created: 9/2007
Owner: Facilities Services

2007-073-VCS
Print Locally

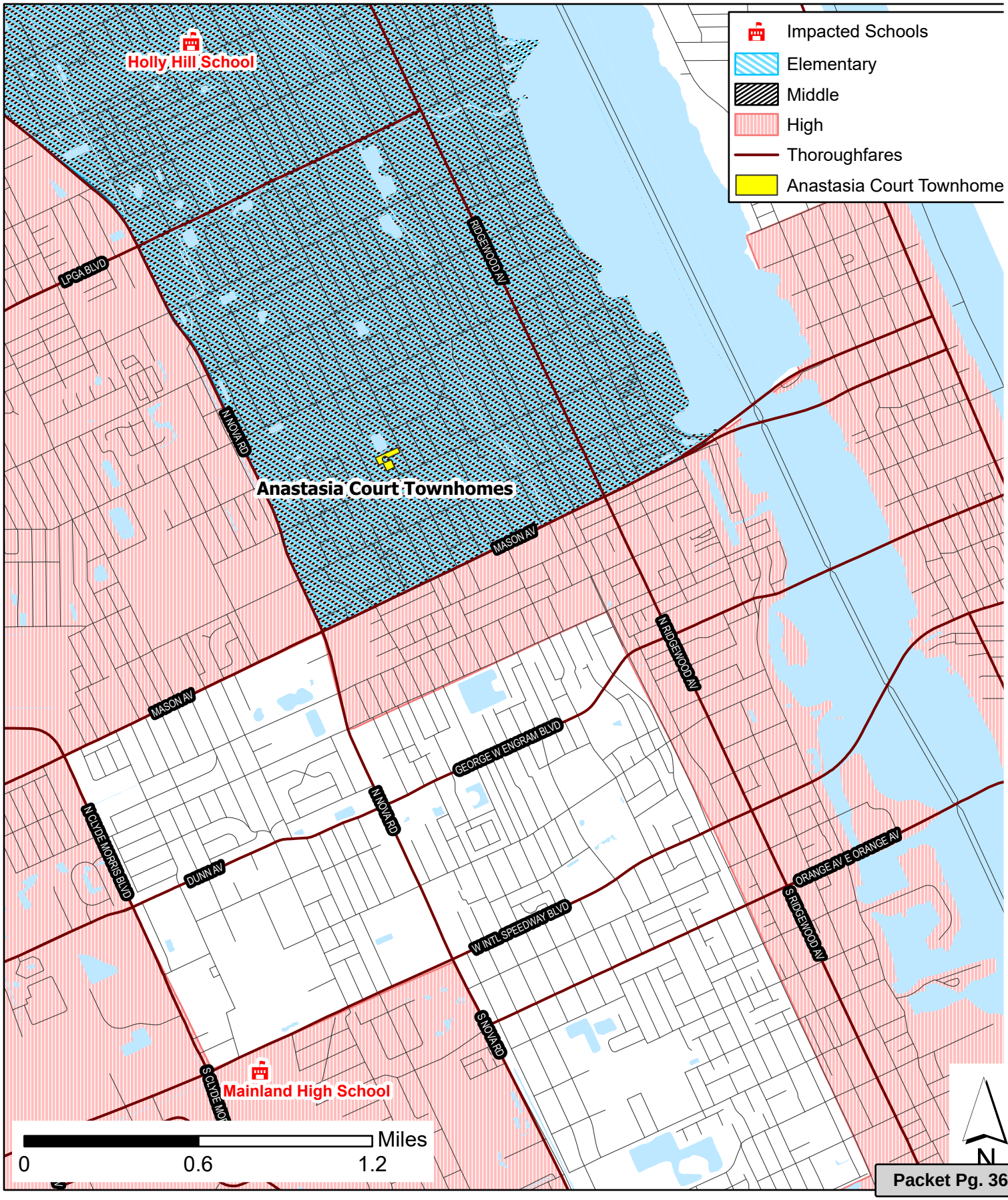
Attachment: Exhibit I - Finding of Adequate Capacity (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)

# VCSB Schools Impacted by Development

## School Concurrency Review - Anastasia Court Townhomes

VOLUSIA COUNTY SCHOOL

Created by Facilities Serv
June 2




Attachment: Exhibit I - Finding of Adequate Capacity (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)

# Table 1: Land Use and Zoning Table

**Anastasia Court - Townhomes**

| | Existing Development | Future Land Use Designation | Zoning Classification |
|---|---|---|---|
| **Site** | **Vacant Land** | **Low Density Single-Family Residential** | **R-2 (Residential)** |
| **North** | **Retention Pond and Residential Development** | **Low Density Single-Family Residential** | **R-2 (Residential)** |
| **South** | **Residential Development** | **Low Density Single-Family Residential** | **R-2 (Residential)** |
| **East** | **Residential Development** | **Low Density Single-Family Residential** | **R-2 (Residential)** |
| **West** | **Residential Development** | **Low Density Single-Family Residential** | **R-5 (Two-Family Residential)** |

Attachment: Zoning and Land Use Table (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)

# EXHIBIT J

## REVIEW OF THE REZONE APPLICATION

**Sec. 82-372. - provides the following criteria, which the Board of Planning and Appeals and City Commission shall utilize in reviewing a rezoning request:**

1. Is it consistent with all adopted elements of the comprehensive plan?
    a. **Response:** The proposed rezoning is consistent with the Comprehensive Plan, as amended, concurrently with the review of this rezoning request. The proposed small-scale comprehensive plan amendment application package, being submitted alongside this application, includes an overview of constituency at the Comprehensive Plan level.

2. What is its impact upon the environment or natural resources?
    a. **Response:** The current zoning designation of the property allows for development of the site for residential uses. The applicant is requesting a rezoning to a Planned Unit Development to allow for development of a townhome subdivision within the property. While the product type will change, the use as a single family, fee-simple home will remain. As a result, no additional impact is contemplated to the environment or natural resources. The property is located in a developed corridor of the City in close proximity to urban services.

3. What is its impact upon the economy of any affected area?
    a. **Response:** Development of the property for residential uses will provide additional housing stock for a growing area of our community. The proposed development of the property will result in an increased ad valorem taxation value for the City as well.

4. What is its impact upon any existing necessary governmental services such as schools, sewage disposal, solid waste or transportation systems?
    a. **Response:** The current zoning designation of the property allows for development of the site for residential uses. The applicant is requesting a rezoning to a Planned Unit Development to allow for development of a townhome subdivision within the property. While the product type will change, the use as a single family, fee-simple home will remain. As a result, no additional impact is contemplated to the environment or natural resources. The property is located in a developed corridor of the City in close proximity to urban services.

5. Are there any changes in circumstances or conditions affecting the area?
    a. **Response:** The proposed townhome use will create a transitional housing type from the commercial use located at the corner of Center Avenue and 3rd Street to the surrounding single family residential uses.

6. Are there any mistakes in the original classification?
    a. **Response:** We do not believe there is necessarily an error in the original classification – we believe the Planned Unit Development zoning classification will allow for a



Attachment: Exhibit J - Rezone Criteria (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)

unique design and product type within this area of the site that is appropriate in scale and location for this Property.

7. What is its effect upon the use or value of the affected area?
    a. **Response:** Development of the property for residential uses will provide additional housing stock for a growing area of our community. The proposed development of the property will result in an increased ad valorem taxation value for the City as well.

8. What is its impact upon the public health, welfare, safety, or morals?
    a. **Response:** The current zoning designation of the property allows for development of the site for residential uses. The applicant is requesting a rezoning to a Planned Unit Development to allow for development of a townhome subdivision within the property. While the product type will change, the use as a single family, fee-simple home will remain. As a result, no additional impact is contemplated to the environment or natural resources. The property is located in a developed corridor of the City in close proximity to urban services.



Attachment: Exhibit J - Rezone Criteria (2024-O-3074 : Anastasia Court - RZ and CPA - Ordinances 3074 and 3075)

**Proposed Elevations - Anastasia**





HOLLY HILL
FLORIDA

**STAFF REPORT**
**CITY OF HOLLY HILL, FLORIDA**

**City Commission**
**Ordinance**

**MEETING DATE:** **March 11, 2025**
**FROM:** **Brian Walker**
**SUBJECT:** **SECOND READING - an Ordinance of the City of Holly Hill, Florida, Repealing Chapter 2, Article III, Division III (Code Enforcement); Chapter 3 (Enforcement); and Chapter 26, Article III (Sanitary Nuisances); Adopting a New Chapter 3 (Code Enforcement/Nuisance Abatement) Consolidating All Code Enforcement and Nuisance Abatement Provisions into a Single Chapter and Amending the Code Enforcement and Nuisance Abatement Provisions; Providing for Conflicting Ordinances; Providing for Severability; and Providing an Effective Date.**
**NUMBER:** **2025-O-3083**
**APPLICANT:** **Brian Walker**
**PLANNER:**

## TITLE

Consider adoption of an Ordinance of the City of Holly Hill, Florida, repealing Chapter 2, Article III, Division III (Code Enforcement); Chapter 3 (Enforcement); and Chapter 26, Article III (Sanitary Nuisances); adopting a new Chapter 3 (Enforcement) consolidating all code enforcement and nuisance abatement provisions into a single chapter and amending the code enforcement and nuisance abatement provisions.

## BACKGROUND

The process through which Code Officers do their job is outlined in the City's Code of Ordinances - particularly Chapter 2, Division 3, titled Code Enforcement, and Chapter 3, titled Enforcement. These chapters discuss definitions, the enforcement procedure, issuance of citations, and abatement, along with other topics related to the code enforcement process.

Chapter 26, Section 26-61 of the Code, titled Special items declared a nuisance, provides a list of items that are declared to be and constitute a nuisance. These include items such as the accumulation of trash and debris, storage of junk, improperly maintained septic tanks, as well as other types of nuisances.

While the general rules and framework which guide the code enforcement process have served the city for many years, it has become evident that a complete update is due. Much of the code concerning code enforcement was written in 1984 and 1997 with partial updates occurring in 2002, 2013 and 2023. The latest update in February of 2023 was to expand the ability of the city to abate the nuisances listed in Chapter 26, Section 26-61.

The purpose of the proposed Ordinance is to update the entire body of rules addressing code enforcement as follows:

1) All of the various code enforcement provisions in the Code have been consolidated into one section. This includes not only the code enforcement procedures but also the nuisance abatement procedures.

2) There has been a clear delineation made between the two code enforcement procedures in the code, those being a citation procedure, and the other being a notice of violation procedure. The citation procedure is for those codes designated as being ones whose violations can be enforced by citation. All other code violations will be handled through a notice of violation procedure.

3) Language has been added to the authority of the special master to authorize the city to enter property to correct violations for all corrective action except demolition of the structure or building, which remains the decision of the city commission.

4) Additional language about what constitutes a public nuisance has been added to include language received from the county regarding structures and a description of building/structures posing an imminent danger.

5) It has been clarified that the abatement process normally starts with code enforcement, but that if an emergency exists, such as a building/structure posing an imminent danger, city staff can go straight to the commission for a declaration of public nuisance and we have provided for reduced notice requirements of the public hearing in the emergency.

**STAFF RECOMMENDATION / MOTION**

Adopt an Ordinance of the City of Holly Hill, Florida, repealing Chapter 2, Article III, Division III (Code Enforcement); Chapter 3 (Enforcement); and Chapter 26, Article III (Sanitary Nuisances); adopting a new Chapter 3 (Enforcement) consolidating all code enforcement and nuisance abatement provisions into a single chapter and amending the code enforcement and nuisance abatement provisions.

**HISTORY:**

**02/25/25 City Commission APPROVED AT 1ST READING**
**Next: 03/11/25**

**Mayor Penny opened public participation.**

Phillip Wahby, Holly Hill and Danielle Latona, Holly Hill.

**Mayor Penny closed public participation.**

Attorney Simpson let the Mayor and Commissioners know that this is nothing new. That a vast majority of this is what is already in the Code book now. The vast of these are not new regulations. This is bringing the four different areas together into one Code section.

*(A copy of this agenda item/meeting in its entirety is available online or available upon request on a CD in the City Clerk's Office).*

# Ordinance No. 2025-3083

## SECOND READING - AN ORDINANCE OF THE CITY OF HOLLY HILL, FLORIDA, REPEALING CHAPTER 2, ARTICLE III, DIVISION III (CODE ENFORCEMENT); CHAPTER 3 (ENFORCEMENT); AND CHAPTER 26, ARTICLE III (SANITARY NUISANCES); ADOPTING A NEW CHAPTER 3 (CODE ENFORCEMENT/NUISANCE ABATEMENT) CONSOLIDATING ALL CODE ENFORCEMENT AND NUISANCE ABATEMENT PROVISIONS INTO A SINGLE CHAPTER AND AMENDING THE CODE ENFORCEMENT AND NUISANCE ABATEMENT PROVISIONS; PROVIDING FOR CONFLICTING ORDINANCES; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

**AN ORDINANCE OF THE CITY OF HOLLY HILL, FLORIDA REPEALING CHAPTER 2, ARTICLE III, DIVISION III (CODE ENFORCEMENT); CHAPTER 3 (ENFORCEMENT); AND CHAPTER 26, ARTICLE III (SANITARY NUISANCES); ADOPTING A NEW CHAPTER 3 (CODE ENFORCEMENT/NUISANCE ABATEMENT) CONSOLIDATING ALL CODE ENFORCEMENT AND NUISANCE ABATEMENT PROVISIONS INTO A SINGLE CHAPTER AND AMENDING THE CODE ENFORCEMENT AND NUISANCE ABATEMENT PROVISIONS; PROVIDING FOR CONFLICTING ORDINANCES; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS,** the City's code enforcement process, including nuisance abatement, are in different provisions of the City's Code of Ordinances; and

**WHEREAS,** the City Commission believes that consolidating the current code enforcement provisions into a single chapter is in the City's best interest; and

**WHEREAS,** due to recent code enforcement issues, the City Commission wanted to review and update the City's Code Enforcement procedures.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION**

**OF THE CITY OF HOLLY HILL, FLORIDA:**

**SECTION 1.** The City Commission of the City of Holly Hill hereby repeals Chapter 2, Article III, Division III (Code Enforcement); Chapter 3 (Enforcement); and Chapter 26, Article III (Sanitary Nuisances) and adopts a new Chapter 3 (Code Enforcements/Nuisance Abatement) to read as follows:

# CHAPTER 3 - CODE ENFORCEMENT/NUISANCE ABATEMENT

The following provisions shall be administrative options to the city for the enforcement of code violations and abatement of public nuisances. The city can use one or more of the below outlined enforcement provisions at the same time to remedy issues with the same property. The enforcement provisions below shall be in addition to any and all other enforcement procedures allowed under State law, such as nuisance abatement in Florida Statute Chapter 60.

## Division I - Code Enfoncement

### Sec. 3-100. - Définitions.

The following words, terms and phrases, as used in this article, shall have the meanings respectively ascribed to them in this section, unless the context clearly indicates otherwise:

*city* means City of Holly Hill, Florida.

*city attorney* means the city attorney or any assistant city attorney of the city.

*Code* means the Code of Ordinances, the Land Development Code, and all other ordinances of the City of Holly Hill.

*Code enforcement officer* shall mean the city manager, assistant city manager, chief building official, code enforcement supervisor, code enforcement officer, fire safety inspector,

director of public works, law enforcement officer and any other person designated in writing by the city manager.

*Law enforcement officer* shall mean any person who is elected, appointed, or employed full-time by a municipality or the state or any political subdivision thereof; who is vested with authority to bear arms and make arrests; and whose primary responsibility is the prevention and detection of crime or the enforcement of penal, criminal, traffic, or highway laws of the state.

*Person* means any natural person, corporation, partnership, or other entity.

*Repeat violation* means a violation of a provision of a code by a person who has previously been found to have violated by order of the special master the same provision within five years prior to the violation.

**Sec. 3-101. - Declaration of legislative intent.**

(a) It is the intent of this division to promote, protect, and improve the health, safety and welfare of the citizens of the city by providing an equitable, expeditious, effective and inexpensive method of enforcing the various codes of the city.

(b) Further, the provisions of this division are intended to provide an additional and supplemental means of enforcing the various codes of the city, and nothing contained herein shall prohibit the city from enforcing its codes by any other means, specifically including F.S. ch. 162, pts. I and II and F.S. ch. 60.

**Sec. 3-102. - Special masters.**

(a) The city hereby establishes a special master code enforcement system for the enforcement of its various codes. In order to avoid any potential conflict of interest, it is

preferable for a special master not be a resident of the city, own real property in the city or own a business with a location in the city. This requirement can be waived by the city commission. Special masters shall be active or retired lawyers. One or more special masters shall be appointed by the city commission based upon the joint recommendation of the city attorney and city manager. Special masters shall serve at the pleasure of the city commission and may be removed at any time with or without cause by the city commission. Special masters shall receive compensation for their services as approved by the city commission.

(b) A special master shall have the power to:

(1) Adopt rules for the conduct of hearings.

(2) To hold hearings and assess fines against violators of the various codes of the city.

(3) Subpoena alleged violators and witnesses to the hearings. Subpoenas may be served by any law enforcement officer of the city or as otherwise permitted by law.

(4) Subpoena evidence to the hearings.

(5) Take testimony under oath.

(6) Issue orders having the force of law to command whatever steps are necessary to bring a violation into compliance with city codes, including authorizing the city to enter the property to remedy the violation(s), such as removal of debris/trash/personal property stored in violation of city codes. However, any orders that require that city to spend money or directs city employees to perform work, i.e. removal of debris/trash/ personal property from the property or repair of a structure on the property, must be approved by the city manager.

**Sec. 3-103. - Enforcement procedure.**

(a) It shall be the duty of code enforcement officers to investigate allegations of violations of city codes and to initiate enforcement proceedings relative hereto. Special masters shall not have any independent authority to conduct their own investigation of such complaints or to initiate enforcement proceedings.

(b) A code enforcement officer is authorized to issue a civil citation or notice of violation to a person when, based upon personal investigation, the code enforcement officer has reasonable cause to believe that the person has committed q code violation, or allowed a violation of city code to be committed or occurring on property owned by them.

(c) The city shall primarily utilize two code enforcement procedures. One procedure shall be the citation procedure which will be utilized for code violations selected by the city commission as outlined below under CITATION PROCEDURE. All other code violations shall be enforced as outlined below under NOTICE OF VIOLATION PROCEDURE. Below are the details of each procedure:

**CITATION PROCEDURE**

(1) The city commission shall adopt a resolution classifying those codes to be enforced by citation and establishing and periodically revise a schedule of fines to be assessed for violations and repeat violations of said codes. In setting and revising the schedule of fines, the city commission shall classify violations by seriousness and magnitude and take into consideration the extent and nature of the violation, whether the violation is isolated and temporary or repetitive and continuous, the city's cost of investigating and correcting the violation, and other relevant factors.

(2) Prior to issuing an initial citation, a code enforcement officer shall (i) provide notice to the person in possession and property owner, if different, that a violation of a code has been committed or is occurring, and (ii) establish a reasonable time within which the person and property owner must correct the violation. If the person receiving a citation has received a citation for the same violation within 12 months of the current violation, notice shall not be required prior to issuing the citation. If, upon personal investigation, a code enforcement officer finds that the person and property owner has not corrected the violation within the given time, a code enforcement officer may issue a civil citation to the person and property owner who has committed the violation or is allowing the violation to occur.

(3) A civil citation issued by a code enforcement officer shall be in the form prescribed by the city and shall contain:

(i) The date and time of issuance.

(ii) The name and address of the person to whom the citation is issued.

(iii) The date and time the violation was first observed.

(iv) The facts constituting reasonable cause that a violation exists.

(v) The section of the code that has been violated and a description of the nature of the violation.

(vi) The necessary corrective action and the date the corrective action shall be completed.

(vii) The fine amount and the date to be paid.

(viii) In the event the violation is not corrected by the due date and the fine

paid, the case shall be referred to the special master.

(ix) In the event the issue is referred to the special master, a maximum per day fine of $250 per day for each violation or $500 repeat violation may be levied by the special master if found in violation. That the special master has the authority to levy the per day fine starting on the date the citation was issued through the date the violation is corrected or from the day the violation was first observed by the code enforcement officer for repeat violations.

(x) The name, work phone number and work address of the code enforcement officer and a statement that it is the responsibility of the person to contact the city for an inspection when the violation is corrected. The violation will be deemed to be in existence until the code enforcement officer determines that the violation has been corrected.

(xi) The date, time and place the special master hearing will be conducted, if necessary.

(xii) A conspicuous statement that if the person fails to correct the violation and pay the civil penalty or to appear at the special master hearing to contest the violation, the person shall be deemed to have admitted that the violation exists.

(4) Cases in which a violator has been issued a citation, but who has failed to pay the fine and correct the code violation for which the citation was originally issued, may be brought before the special master. The special master shall have the right to levy additional fines for each day the violation was in existence beginning with the date of the citation through the date the code enforcement officer confirms compliance. The maximum fine shall be $250 per day for first time violations and $500 per day for repeat violations. It is the responsibility of the violator to notify the city that the violation has been corrected. The violation will be deemed to

have continued until the code enforcement officer has determined that the violation has been corrected.

**NOTICE OF VIOLATION PROCEDURE**

(1) Any violation of a code that is not enforced by the citation procedure above shall be enforced under the below notice of violation procedure, unless other lawful enforcement procedures are pursued.

(2) Upon observing a code violation(s), the code enforcement officer shall issue a notice of violation, the contents of which are outlined below, which shall include a reasonable time to correct the violation. However, if the violation is a repeat violation, time to correct the violation shall not be required. If, upon personal investigation, a code enforcement officer finds that the person or property owner has not corrected the violation within the required time period, a code enforcement officer may refer the item to the special master for a hearing and action.

(3) A notice of violation issued by a code enforcement officer shall be in the form prescribed by the city and shall contain:

(i) The date and time of issuance.

(ii) The name and address of the person to whom the citation is issued.

(iii) The date and time the violation was first observed.

(iv) The facts constituting reasonable cause that a violations exists.

(v) The section(s) of the code that has been violated and a description of the nature of the violation.

(vi) The necessary corrective action and the date the corrective action shall be completed.

(vii)In the event the issue is referred to the special master, a maximum per day fine of $250 per day for each violation or $500 repeat violation may be levied by the special master if found in violation. That the special master has the authority to levy the per day fine from the date the order of the special master is not complied with or from the day the violation was first observed by the code enforcement officer for repeat violations.

(viii) The name, work phone number and work address of the code enforcement officer. A conspicuous statement that it is the responsibility of the person to contact the city for an inspection when the violation is corrected. The violation will be deemed to be in existence until the code enforcement officer determines that the violation has been corrected.

(ix) The date, time and place the special master hearing will be conducted, if necessary.

(x) A conspicuous statement that if the person fails to correct the violation by the time allowed by the code enforcement officer and fails to appear at the special master hearing to contest the violation, the person shall be deemed to have admitted that the violation exists.

(d) A civil citation or notice of violation issued by a code enforcement officer shall be served as consistent with Section 3-107 below. The refusal of a person to sign the civil citation or notice of violation shall not affect the validity of the citation. However, any person who willfully refuses to sign and accept a civil citation or notice of violation issued by any code enforcement officer shall be guilty of a misdemeanor of the second degree, punishable as provided in F.S. §§

775.082 or 775.083. The civil citation or notice of violation shall contain all elements listed in this section.

(e) If a repeat violation is found or if a code enforcement officer has reason to believe that the violation presents a serious threat to the public health, safety, or welfare, or if the violation is irreparable or irreversible, or that the violator is engaged in a violation of an itinerant or transient nature within the jurisdiction while moving from place to place, or occurs under a special event permit, code enforcement officer does not have to provide the person or property owner with a reasonable time period to correct the violation or abate the nuisance and may immediately issue a civil citation or notice of violation.

However, a "fire safety inspector" as that term is defined in F.S. § 633.052, shall provide a violator a minimum time of 45 days to correct the violation, except for major structural changes, which may be corrected within an extended adequate period of time. A life safety code violation as per National Fire Prevention Codes may be ordered to comply in less than 45 days. In the event the violation continues to exist beyond the time specified for correction, a police officer or code enforcement officer shall issue a citation or notice of violation to the violator in accordance with the requirements of this section.

(f) If repeat violation(s) are found, the code enforcement officer shall notify the violator and advise him or her of the nature of the repeat violation, but is not required to provide that person a reasonable period of time to correct the repeat violation. The code enforcement officer may, upon notifying the violator of a repeat violation, issue a civil citation or a notice of violation to the violator in accordance with the provisions of this section. The case may be presented to the special master even if the fine for the repeat violation has been paid and the repeat violation corrected prior to the hearing. The special master shall have the authority to levy

a per day fine beginning the date that the violation was first observed by the code enforcement officer.

(g) After issuing a citation or notice of violation to an alleged violator, the code enforcement officer shall deposit the original citation or notice of violation in a file for the special master, and shall deposit one copy thereof with the city's finance director.

(h) All fines imposed by civil citation or notice of violation procedure pursuant to this article shall be paid through the city's finance department and shall be paid by cash, check or other manners acceptable to the city, with coins only being accepted for any amounts which may require change to pay the exact amount.

(i) The provisions of this section are an additional and supplemental means of enforcing a code. Nothing contained in this section shall prohibit the city or special master from enforcing a code by any other means authorized by ordinance or statute.

**Sec. 3-105. - Conduct of hearing.**

(a) Special master hearings should be held once a month, but may be held more or less often as the demand necessitates. Minutes shall be kept of all special master hearings and all such hearings shall be open to the public. The city manager or designee shall provide clerical and administrative personnel as may be reasonably required for the proper performance of his or her duties. At any hearing, a special master may continue any matter to a future hearing date.

(b) Each case before a special master shall be presented by a code enforcement officer, a member of the city's administrative staff, or the city attorney, any assistant city attorney, or any special counsel. The city attorney may present the case before the special master or serve as council to the special master, but cannot perform both functions on a single case. If the city

prevails in prosecuting a case before a special master, it shall be entitled to recover all costs incurred in prosecuting the said case and such costs may be added to the fine and become part of any lien authorized under section 3-106.

(c) A special master shall proceed to hear the cases on the agenda for the respective hearing. All testimony shall be under oath and shall be recorded. Formal rules of evidence shall not apply, however, fundamental due process shall be observed and shall govern all proceedings. Both the city and the alleged violator shall have the right to subpoena witnesses to testify at the hearing.

(d) A special master shall advise the alleged violator of the section of the code of which he or she is accused of violating and the nature of the violation. A special master shall first seek to determine whether the alleged violator admits the violation. If the alleged violator admits the violation, the special master shall hear such testimony and evidence as he or she deems necessary to determine the extent of the violation and appropriate fine amount. If the alleged violator denies the violation, the special master shall hear first from the city and any city witnesses and evidence, and the alleged violator shall have the right to cross-examine city witnesses. At the close of the presentation of the city's case against the alleged violator, the violator shall be permitted to present evidence, testimony of other witnesses and own testimony in defense. The city shall have the right to cross-examine the alleged violator and witnesses. The city shall have the burden of proving the violation by a preponderance of the evidence.

(e) At the conclusion of the hearing, the special master shall issue findings of fact, conclusions of law and order imposing fine based on the evidence of record, and shall issue an order affording the proper relief consistent with the powers granted herein. If the special master finds the person in violation, the special master shall establish a per day fine amount that may

begin accruing on the date the citation was issued and shall continue accruing until the violation is corrected. A certified copy of such order may be recorded in the public records of the county and shall constitute notice to any subsequent purchasers, successors in interest or assigns if the violation concerns real property, and the findings therein shall be binding upon the violator and, if the violation concerns real property, any subsequent purchasers, successors in interest or assigns of said real property. Upon compliance and payment of the fine, the city shall record an order acknowledging compliance of the code violation and satisfaction of the fine. A hearing is not required for the issuance of such an order acknowledging compliance.

**Sec. 3-106. - Administrative fines and liens.**

(a) *Amount of fine.* A special master may impose a fine up to the maximum amount described in this subparagraph as provided below:

(1) A fine imposed pursuant to this section shall not exceed $250.00 per day for the first violation and shall not exceed $500.00 per day for a repeat violation; and, in addition thereto, may include all costs incurred by the city in prosecuting the case including city attorney fees and cost of repairs ordered by the special master. However, if a special master finds the violation to be irreparable or irreversible in nature, he or she may impose a fine not to exceed $5,000.00 per violation.

(2) In determining the amount of the fine, if any, a special master shall consider the following factors:

(i) The gravity of the violation;

(ii) Any actions taken by the violator to correct the violation; and

(iii) Any previous violations committed by the violator.

(3) Each day a violation exists shall constitute a separate violation for the purpose of assessing such fine.

(b) *Reduction of fine.* If the violation has been brought into compliance, a special master may reduce any fine imposed pursuant to this article upon the request of the person found in violation who will receive notice of the date and time of the hearing to consider the request. The City Commission shall also have the right to reduce the fines imposed.

(c) *Lien for unpaid fine.* A certified copy of the findings of fact, conclusions of law and order imposing fine may be recorded in the public records of the county and shall thereafter constitute a lien against the land on which the violation exists and upon any other real or personal property owned by the violator. Upon petition to the circuit court, such order may be enforced in the same manner as a court judgment by the sheriffs of this state, including levy against the real and personal property, but such order shall not be deemed to be a court judgment except for enforcement purposes. A lien arising from a fine imposed pursuant to this section runs in favor of the city and the city manager may authorize the execution of a satisfaction and release of lien entered pursuant to this article. No lien created pursuant to the provisions of this section may be collected on real property that is a homestead under Section 4, Article X of the Florida Constitution. Once the lien is recorded in public records, the lien shall accumulate interest at the same rate as a judgment. The City may also collect expenses incurred in correcting the violation such as mowing, debris removal, structure demolition, etc., as an assessment pursuant to chapter 30 <https://library.municode.com/fl/holly_hill/codes/code_of_ordinances?nodeId=PTIICOOR_CH30FI> (finance), article IV (special assessment). In addition to the above, the city may collect the lien, including all costs incurred, by any other legal means.

**Sec. 3-107. - Notices.**

(a) All notices required by this article shall be provided to the alleged violator by certified mail, return receipt requested to the address listed in the tax assessor’s office for tax notices, or by hand delivery by the sheriff or other law enforcement officer, or code enforcement officer, or by leaving the notice at the violator's usual place of residence with any person residing therein who is above 15 years of age and informing such person of the contents of the notice. In the case of commercial property, the notice may be provided to the manager or other person in charge. Further, in the event notice is provided by certified mail, return receipt requested, and

acceptance of such notice is refused or is returned to the city, and additional notice is provided using the same address by regular U.S. mail delivery and said additional notice is not returned to the city, a rebuttable presumption shall arise that the violator has received notice of the violation.

(b) In addition to providing notice as set forth in subsection (a) notice may also be served by publication or posting, as follows:

(1) Such notice shall be published once during each week for four consecutive weeks (four publications being sufficient) in a newspaper of general circulation in the county. The newspaper shall meet such requirements as are prescribed under F.S. ch. 50, for legal and official advertisements. Proof of publication shall be made as provided in F.S. §§ 50.041 and 50.051.

(2) In lieu of publication as described in subsection (b)(1), such notice may be posted for at least ten days in at least two locations, one of which shall be the property upon which the violation is alleged to exist and the other of which shall be at city hall. Proof of posting shall be by affidavit of the person posting the notice, which affidavit shall include a copy of the notice posted and the date and places of its posting.

(3) Notice by publication or posting may run concurrently with, or may follow, an attempt or attempts to provide notice by hand delivery or by mail as required under subsection (a). Evidence that an attempt has been made to hand deliver or mail notice as provided in subsection (a), together with proof of publication or posting as provided in subsection (b), shall be sufficient to show that the notice requirements of this article have been met, without regard to whether or not the alleged violator actually received such notice.

(c) The provisions of this section shall not apply to the enforcement, pursuant to F.S.

§§ 553.79 and 553.80, as amended from time to time, of the building codes adopted pursuant to F.S. § 553.73, as they apply to construction, provided that a building permit is either not required or has been issued. For purposes of this section, "building codes" means only those codes adopted pursuant to F.S. § 553.73.

**Sec. 3-108. - Appeals.**

Except as otherwise provided herein, an aggrieved party, including the city, may appeal a final administrative order of a special master by certiorari to the circuit court of the county. Such an appeal shall not be a hearing de novo but shall be limited to appellate review of the record created before the special master. An appeal shall be filed within 30 days of the execution of the order to be appealed. The foregoing notwithstanding, appeals from dangerous dog determinations by the special master shall be governed by section 10-8 of this Code.

**Sec. 3-109. - Duration of lien.**

No lien provided by this article shall continue for a period longer than 20 years after the certified copy of an order imposing a fine has been recorded, unless within that time an action to collect the lien is commenced in a court of competent jurisdiction. In an action to collect a lien, the city is entitled to recover all costs, including a reasonable attorney's fee, that it incurs in the collection action. The city shall be entitled to collect all costs incurred in recording and satisfying a valid lien.

**Division II - Nuisance Abatement Non-Statutory Process.**

**Sec. 3-200. - Special items declared a nuisance.**

The maintaining, using, placing, depositing, leaving or permitting to be or remain on any public or private property of any of the following items, conditions or actions are hereby

declared to be and constitute a nuisance:

(a) Any weeds such as broom grass, jimson, burdock, ragweed, sandspur or other similar weeds; or any other vegetation, other than trees, ornamental bushes, flowers or other ornamental plants with a height exceeding 12 inches;

(b) Accumulation of trash, litter, debris, garbage, bottles, paper, cans, rags, dead or decayed fish, fowl, meat or other animal matter; fruit, vegetables, offal, bricks, concrete, scrap lumber or other building debris or other refuse of any nature, including drug paraphernalia, including needles, and evidence of living outside or inside without proper utilities and proper disposal of sanitary sewage;

(c) Any condition which provides harborage for rats, mice, snakes and other vermin;

(d) Any building or other structure which is in such a dilapidated condition that it is unfit for human habitation, or kept in such an unsanitary condition that it is a menace to the health of people residing in the vicinity thereof, or presents a more than ordinarily dangerous fire hazard in the vicinity where it is located;

(e) All unnecessary or unauthorized noises and annoying vibrations, including animal noises;

(f) All disagreeable or obnoxious odors and stenches, as well as the conditions, substances or other causes which give rise to the emission or generation of such odors and stenches;

(g) The carcasses of animals or fowl not disposed of within a reasonable time after death;

(h) The pollution of any public well or cistern, stream, lake, canal or body of water by sewage, dead animals, creamery wastes, industrial wastes or other substances;

(i) Any building, structure or other place or location where any activity which is in violation of local, state or federal law is conducted, performed or maintained, including but not limited to;

(1) There is an unusual sagging or leaning out of plumb of the building or structure or any parts of the building or structure and such effect is caused by deterioration or over-stressing to such an extent that there is a reasonable likelihood that the walls or other structural members may fall or give way.

(2) The building or structure has improperly distributed loads upon the floors or roofs, or the same are overloaded or have insufficient strength to be reasonably safe for the purpose used.

(3) The building or structure has been damaged or destroyed by fire, wind, or other causes and has become dangerous to life, safety, or the general health and welfare of people within or nearby the building or structure.

(4) The building or structure is so dilapidated, decayed, unsafe, unsanitary, or so utterly fails to provide the amenities essential to decent living that it is unfit for human habitation or occupancy, or is likely to cause sickness or disease, so as to injure the health, safety or general welfare.

(5) The building or structure has parts that are so attached that there is a reasonable likelihood they may fall and injure members of the public or property in general.

(6) The building or structure is vacant and not sufficiently secured to prevent easy

access to trespassers and vagrants, or is otherwise untended or unkempt to the extent that it poses a general health or safety hazard for neighboring people or property.

(7) The electrical, mechanical or plumbing installations or systems create a hazardous condition contrary to the standards of the Florida Building Code.

(8) An unsanitary condition exists by reason of inadequate or malfunctioning sanitary facilities or waste disposal systems.

A building or structure poses imminent danger when:

(1) Unsound conditions of a structure, building system or portion thereof are likely to cause illness or physical injury to a person entering or occupying the structure;

(2) Structurally unsound conditions will likely cause a portion of the building or structure to fall, be carried by the wind, or otherwise detach or move, and in doing so cause physical injury or damage to a person or property nearby; or

(3) The condition of the property is such that it harbors or is inhabited by pests, vermin or organisms injurious to human health, the presence of which constitutes an immediate hazard to persons in the vicinity.

(4) A vacant structure that is unsecure and there is evidence of vagrants or squatters residing on the property without public utilities serving the property, including evidence of human waste: accumulation of garbage/debris evidencing residing on the property such as fresh food wrapping; the use of fire for light, heat, etc.

(j) Any accumulation of stagnant water permitted or maintained on any lot or piece of ground;

(k) The storage or accumulation of junk in any area zoned for residential use;

(l) Any act resulting in the discharge, dumping, or disposal of any contents of any septic tank, dry well, raw sewage, grease or similar material, regardless of its source, into or upon any land or body of water within the city, except as may be allowed through the city's sewer system or as otherwise authorized by section 70-173 <https://library.municode.com/fl/holly_hill/codes/code_of_ordinances?nodeId=PTIICOOR_CH70UT_ARTVSESEDI_DIV2CO_S70-173COARSESE>;

(m) Improperly built or maintained septic tanks, water closets, or privies;

(n) Any act by which the health or life of any individual may be threatened or impaired, or by which or through which, directly or indirectly, disease may be caused;

(o) Any method for disposing of the contents of any septic tank, dry well, raw sewage, grease or similar material which has not been approved by the county health department or state department of health and rehabilitative services;

(p) Improper maintenance or operation of any vehicle designed or used for the transportation or disposal of the contents of any septic tank, dry well, raw sewage, grease, or similar material, which may threaten or impair the health or lives of any individual, or by which or through which, directly or indirectly, disease may be caused.

(q) Vehicles and other equipment parked or stored in violation of the city regulations or ordinances, including, but not limited to chapter 114 <https://library.municode.com/fl/holly_hill/codes/code_of_ordinances?nodeId=PTIICOOR_CH114ZO>, divisions 6 and 7.

(r) Any other condition that constitutes a public nuisance as a threat to the public's health, safety and welfare as defined and determined under the law.

**Sec. 3-201. - Prohibited.**

It shall be unlawful for any person to create a nuisance, or suffer or permit a nuisance to exist, upon property which is under his care, custody or control.

**Sec. 3-202. - General provision.**

(a) Except when specifically provided otherwise in this Code, violations of this Code shall be enforced as provided pursuant to this Chapter. The city shall initially attempt corrective action through code enforcement action outlined above.

(b) The city shall have the authority, in addition to any procedure established under state law, to abate nuisances described in section 3-200 above pursuant to the following procedure:

(1) Whenever a code enforcement officer, building official, police chief or any member of their respective departments (hereinafter referred to collectively as city official) determines that there is a violation of a code, such city official shall initially pursue code enforcement pursuant Division 1 above, unless an emergency condition, such as a building or structure poses an imminent danger, justifies other lawful response. The city official can request the special master authorize the city to enter the property for the removal or correction of any public nuisance other than the demolition of a structure, which shall be abated as set forth in Section 3-203 below. If the condition poses an emergency condition, in addition to any other remedy allowed under the law to remedy the emergency condition, the city may go directly to the city commission.

(2) If the property owner fails to correct the violation(s) pursuant to the order issued pursuant to Division 1 above and the nuisance condition still exists, the city official may pursue abatement pursuant to section 3-2 <https://library.municode.com/fl/holly_hill/codes/code_of_ordinances?nodeId=PTIICOOR_CH3EN_S3-2ABNUDE>03 below.

(3) The term "property owner" as used in this section for purpose of issuance of a citation or notice of violation shall mean the owner for owner-occupied structures and vacant land and the owner and tenant for rental properties. The intent is to provide the notice to the owner of the subject premises and the individual in possession and control of the subject premises if not the owner. If property is removed from the subject premises, i.e., the towing of a vehicle, the notice required herein, shall be given to the same party receiving the notice of violation, and to the owner of the property removed.

**Sec. 3-203. - Abatement of nuisance by removal or demolition.**

The city shall have the right to abate a nuisance by removing or correcting the condition(s) constituting a nuisance, such as demolishing the structure or other property constituting such nuisance, removing junk, garbage and debris, and any other condition constituting a nuisance under section 3-200 above pursuant to the following procedure:

(a) The city official shall provide a written notice to the property owner and tenant setting forth the following:

(1) The violation(s) that exist on the premises and a cite to the code section(s) that are in violation;

(2) The corrective action to be taken;

(3) A reasonable time for the corrective action to be performed; and

(4) That if the corrective action is not taken within the time allowed, the city commission will hold a public hearing to determine whether a public nuisance exists and if so, the appropriate remedy to abate the nuisance, including the demolition of the structure or property and correcting any other conditions constituting a nuisance.

(b) The city shall also perform a title search on the subject property to determine all lien holder(s) and shall provide the notice in section 3-203(a) above, to such lien holder(s).

(c) If the corrective action is not performed within the time allowed, and any extensions thereto, the city official is authorized to request a public hearing before the city commission for a determination as to whether or not a public nuisance exists on the subject property and if so, the remedy that the city official deems appropriate, including the demolition of the structure or the removal of any conditions that constitutes a nuisance under section 3-200. If the city commission determines a nuisance exists, the city commission shall determine a reasonable time for the property owner to eliminate the nuisance(s) and if not eliminated within the allowed time, authorize the city to enter the subject property and abate the nuisance(s). The property owner(s), tenant(s) and all lien holders shall receive a copy of the notice of public hearing. At such public hearing, the city commission shall hear testimony and receive other forms of evidence from all interested parties and shall make its determination based on the evidence presented.

(d) Once property is removed at the direction of the city, the property shall become the responsibility of the company removing the property. The property shall be disposed of by the company as provided by law and the city shall not be responsible for such property nor the ultimate disposition of such property.

**Sec. 3-204. - Notice requirements.**

All notices required by this division shall be provided to the required party in one of the following methods:

(a) By certified mail, return receipt requested, to the last known address of the alleged violator pursuant to the tax rolls;

(b) By hand delivery by the code inspector, by a city police officer or other person designated by the city;

(c) By publishing the notice once a week for four consecutive weeks in a paper of general circulation in the county, with the proof of publication made in compliance with F.S. §§ 50.041 and 50.051, as amended;

(d) By posting for at least ten days in two locations, one of which shall be the property upon which the violation is alleged to exist and the other of which shall be at City Hall, along with a proof of posting by affidavit which shall include a copy of the notice posted and the date and place of posting;

(e) Evidence that an attempt has been made to hand deliver or mail the notice as provided in subsections (1) and (2), above, together with proof of publication or posting as provided in subsections (3) and (4), above, shall be sufficient to establish that the notice requirements have been met, without regard to whether or not the party actually received such

notice.

(f) In the event of an emergency, the city shall provide the notice required in (d) above with as much advance notice as reasonably possible, but the hearing may proceed if the posting is less than 10 days and without a title search and notice to creditors required above.

**Sec. 3-205 - Lien for cost and collection.**

All costs incurred by the city in abating the nuisance (including cost of remedying the code violation(s) or public nuisance(s), all administrative, legal, posting and publication expenses, as well as other direct or indirect costs associated therewith) may be recorded as a lien on the subject property and to the extent permitted, may be collected as an assessment pursuant to chapter 30 <https://library.municode.com/fl/holly_hill/codes/code_of_ordinances?nodeId=PTIICOOR_CH30FI> (finance), article IV (special assessment). In addition to the above, the city may collect the costs incurred by any other legal means.

**Division III - Section 893.138, Florida Statutes. Local administrative action to abate certain activities declared public nuisances.**

**Sec. 3-300. - Nuisance abatement.**

It is the intent of this division to promote, protect, and improve the health, safety, and welfare of the citizens of the city by authorizing the special master with authority to impose administrative fines and other noncriminal penalties in order to provide an equitable, expeditious, effective, and inexpensive method of enforcing city circumstances when a pending or repeated violation continues to exist. The city hereby authorizes and delegates to the special master the right to enforce all of the city's powers, rights, duties and obligations as set forth in F.S. § 893.138, as amended. The city hereby adopts and incorporates all of F.S. § 893.138, as amended, as if specifically set forth herein.

**Sec. 3-301. - Fines.**

The special master shall have the authority to levy fines in the same manner as set forth

in section <https://library.municode.com/fl/holly_hill/codes/code_of_ordinances?nodeId=PTIICOOR_CH2AD_ARTIIIBOCOCO_DIV3COEN_S2-122ADFILI>3-106 above. In addition to the fines set forth above, the special master shall award to the city the reasonable fees and costs associated with the investigation of and hearing on the public nuisance, including all attorney fees incurred.

**Sec. 3-302. - Continuing jurisdiction.**

The special master shall retain continuing jurisdiction for a period of one year over any place or premises that has been or is declared to be a public nuisance.

**Sec. 2-303. - Recording of orders.**

Orders of the special master on public nuisances shall be recorded in the public records to provide notice to subsequent purchases, successors in interest, or assigns of the real property that is subject to the order. Recorded orders shall become a lien against the real property that is the subject of the order and may be collected as provided by law. The city shall be entitled to reimbursement of all costs, including reasonable attorney fees, associated with the recording of the order and foreclosures.

**SECTION 2.** If any section, subsection, sentence, clause, phrase, or portion of this Ordinance, or application hereof, is for any reason held invalid or unconstitutional by any Court, such portion or application shall be deemed a separate, distinct, and independent provision, and such holding shall not affect the validity of the remaining portions or application hereof.

**SECTION 3.** That all ordinances made in conflict with this Ordinance are hereby repealed.

**SECTION 4.** That this Ordinance shall become effective immediately upon its adoption.

**APPROVED AND AUTHENTICATED on this 11th day of MARCH, 2025 for second and final reading.**