CITY OF HOLLY HILL, FLORIDA

CITY COMMISSION

AGENDA ● APRIL 12, 2022

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
Chris Via

District 1 - Commissioner
John Penny

District 2 - Commissioner
Penny Currie

District 3 - Commissioner
John C. Danio

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 Roy Johnson
c. Pledge of Allegiance

2. PRESENTATIONS

1. Tony Cassata and Pat Abernathy Will Present Checks to HHK-8 School & UBIC Academy - Cruisin the Hill for School Supplies Car Show and the Holly Hill Arts Festival

   (Requested by Valerie Manning, City Clerk)

2. FY2021 Annual Comprehensive Financial Report Presentation Presented by James Halleran, James Moore & Co., CPAs.

   (Requested by Stella Gurnee, Finance)

3. RECESS THE CC MTG & CONVENE AS THE CRA

4. CRA AGENDA

1. Revisions to CRA Grant Program

   (Requested by Stella Gurnee, Finance)

5. ADJOURN AS THE CRA & RECONVENE THE CC MTG

6. PUBLIC COMMENTS

7. APPROVAL OF MINUTES

1. Minutes - March 22, 2022 Regular City Commission and CRA Meeting

   (Requested by Valerie Manning, City Clerk)

8. CONSENT AGENDA - NONE

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?

9. REGULAR AGENDA

1. Ordinance –2022-O-3050 FIRST READING - an Ordinance by the City of Holly Hill, Florida, Amending the City of Holly Hill Code of Ordinances to Amend Chapter 14, Buildings and Building Regulations, Article III Construction Standards to Repeal Unnecessary Provisions; to Amend the Land Development Regulations, Chapter 94, Article II Flood Hazard Mitigation to Provide Criteria for Accessory Structures in Flood Hazard Areas; and Update Language; Providing for Applicability and Severability; and Providing for an Effective Date.

(Requested by Valerie Manning, City Clerk)

2. Resolution –2022-R-24 A Resolution of the City of Holly Hill, Florida, Appointing a Member to the Police Pension Board of Trustees; Setting Forth the Term and Expiration Dates for Said Member; and Providing an Effective Date.

   (Requested by Valerie Manning, City Clerk)

3. Revisions to CRA Grant Program

   (Requested by Valerie Manning, City Clerk)

4. Request for Lien Reduction - 717 N. Flamingo

   (Requested by Joseph Forte, City Manager)

5. Request for Lien Reduction - 132 San Robar Drive

   (Requested by Joseph Forte, City Manager)

10. 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 –2022-O-3048 SECOND READING - an Ordinance of the City of Holly Hill, Florida, Approving the First Major Amendment to the Volusia Sports and Storage Center Business Planned Unit Development (BPUD) Development Agreement; Providing for Conflicting Ordinances; Providing for Severability; and Providing an Effective Date.

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

2. Ordinance –2022-O-3049 SECOND READING - an Ordinance of the City of Holly Hill, Volusia County, Florida, Relating to Comprehensive Planning; Adopting Updates to the City's 5-Year Capital Improvements Schedule Within the City's Capital Improvements Element in Accordance with Florida Law; Providing for Repeal of All Ordinances and Parts of Ordinances in Conflict Herewith; Providing for Severability; and Providing an Effective Date.

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

11. COMMUNICATIONS

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

12. 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.

HOLLY HILL
FLORIDA

City Commission
1065 Ridgewood Ave
Holly Hill, FL 32117

SCHEDULED

Meeting: 04/12/22 06:00 PM
Department: City Clerk
Category: Presentation
Prepared By: Valerie Manning
Initiator: Valerie Manning
Sponsors:
DOC ID: 3714

PRESENTATION (ID # 3714)

Tony Cassata and Pat Abernathy Will Present Checks to HHK-8 School & UBIC Academy - Cruisin the Hill for School Supplies Car Show and the Holly Hill Arts Festival

HOLLY HILL
FLORIDA

City Commission
1065 Ridgewood Ave
Holly Hill, FL 32117

SCHEDULED

Meeting: 04/12/22 06:00 PM
Department: Finance
Category: Presentation
Prepared By: Stella Gurnee
Initiator: Stella Gurnee
Sponsors:
DOC ID: 3713

PRESENTATION (ID # 3713)

FY2021 Annual Comprehensive Financial Report Presentation Presented by James Halleran, James Moore & Co., CPAs.

City of Holly Hill, Florida

Annual Comprehensive Financial Report

Fiscal Year Ended September 30, 2021

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

CITY OF HOLLY HILL, FLORIDA

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

Prepared by:
The Holly Hill Finance Department

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

HOLLY HILL
FLORIDA

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CITY OF HOLLY HILL, FLORIDA
TABLE OF CONTENTS
SEPTEMBER 30, 2021

Introductory Section

City Commission Members and Officials 1
Letter of Transmittal ..... 3 - 5
Organizational Chart 6
Certificate of Achievement for Excellence in Financial Reporting 7

Financial Section

Independent Auditors' Report ..... 9 - 11
Management's Discussion and Analysis ..... 13 - 25
Basic Financial Statements
Government-wide Financial Statements
Statement of Net Position 27
Statement of Activities 28
Fund Financial Statements
Balance Sheet – Governmental Funds 29
Reconciliation of the Balance Sheet – Governmental Funds to the Statement of Net Position 30
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds 31
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities 32
Statement of Net Position – Proprietary Funds 33
Statement of Revenues, Expenses and Changes in Net Position – Proprietary Funds 34
Statement of Cash Flows – Proprietary Funds 35
Statement of Fiduciary Net Position – Fiduciary Funds 36
Statement of Changes in Fiduciary Net Position – Fiduciary Funds 37
Notes to the Financial Statements ..... 38 - 78

Required Supplementary Information
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual:
General Fund 81
Community Redevelopment Fund 82
Schedule of Changes in Total OPEB Liability and Related Ratios 83
Schedule of Proportionate Share of Net Pension Liability – FRS and HIS 84
Schedule of Contributions – FRS and HIS 85
Schedule of Changes in Net Pension Liability and Related Ratios – Police Officers' Pension Plan 86
Schedule of Contributions – Police Officers' Pension Plan 87
Schedule of Changes in Net Pension Liability and Related Ratios – Firefighters' Pension Plan 88
Schedule of Contributions – Firefighters' Pension Plan 89

Supplementary Information
Combining Balance Sheet – Nonmajor Governmental Funds 91
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds 92
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Impact Fees Trust Fund 93
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Law Enforcement Trust Fund 94
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Capital Projects Fund 95

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

Combining Statement of Net Position – Internal Service Funds 96
Combining Statement of Revenues, Expenses and Changes in Net Position – Internal Service Funds 97
Combining Statement of Cash Flows – Internal Service Funds 98

Statistical Section

Table I Net Position by Component – Last Ten Fiscal Years 101
Table II Changes in Net Position – Last Ten Fiscal Years ..... 102 - 103
Table III Fund Balances – Governmental Funds – Last Ten Fiscal Years 104
Table IV Changes in Fund Balances – Governmental Funds – Last Ten Fiscal Years 105
Table V Assessed Value and Estimated Actual Value of Taxable Property – Last Ten Fiscal Years 106
Table VI Property Tax Rates and Tax Levies – All Direct and Overlapping Governments - Last Ten Fiscal Years 107
Table VII Principal Property Taxpayers – Current and Nine Years Ago 108
Table VIII Property Tax Levies and Collections – Last Ten Fiscal Years 109
Table IX Water Produced and Consumed/Wastewater Treated – Last Ten Fiscal Years 110
Table X Water and Sewer Utility Rates – Last Ten Fiscal Years ..... 111 - 113
Table XI Ten Largest Water and Sewer Customers – Current and Nine Years Ago 114
Table XII Ratios of Outstanding Debt by Type – Last Ten Fiscal Years 115
Table XIII Ratios of General Bonded Debt Outstanding – Last Ten Fiscal Years 116
Table XIV Direct and Overlapping Governmental Activities Debt 117
Table XV Legal Debt Margin Information 118
Table XVI Pledged Revenue Coverage – Last Ten Fiscal Years 119
Table XVII Demographic and Economic Statistics – Last Ten Fiscal Years 120
Table XVIII Principal Employers – Current and Nine Years Ago 121
Table XIX Full-Time Equivalent Government Employees by Function/Program – Last Ten Fiscal Years 122
Table XX Operating Indicators by Function/Program – Last Ten Fiscal Years 123
Table XXI Capital Asset Statistics by Function/Program – Last Ten Fiscal Years 124

Other Reports

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 - 128
Independent Accountants' Examination Report 130
Management's Response to Findings 131

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

City of Holly Hill, Florida

Annual Comprehensive Financial Report

For the Fiscal Year Ended September 30, 2021

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

Stella Gurnee

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HOLLY HILL
FLORIDA

March 12, 2022

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

City Charter and State law requires that all general-purpose local governments publish a complete set of financial statements presented in conformity with the generally accepted accounting principles in the United States of America (GAAP) and that they be 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, 2021.

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, 2021. 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.

The City of Holly Hill currently occupies a land area of 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

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

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 decreased from 7.6 percent in FY 2020 to 4.3 percent in FY 2021, which is slightly higher than the state unemployment rate of 3.9 percent. These decreases are primarily due to the lessening impact of the global pandemic. As the local area stabilizes from the pandemic the opportunity for additional growth exists in an already dynamic business and industrial community. The City is actively encouraging new and expanded business development in core commercial areas by providing assistance whenever possible through its Community Redevelopment Area.

Financial Planning and Budgeting

The City continued to stress expenditure control in preparing the FY2021 General Fund budget. The City ad valorem millage rate for FY2021 was 6.25, which was 4.11% more than the rolled-back rate. The millage rate of 6.25 was a result of increased property taxable value of 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 unreserved 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 in 2018 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 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: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

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, 2019. This was the forty-second consecutive year that the City of Holly Hill has achieved this prestigious award. The City has submitted the FY2020 ACFR to the award program, but due to the pandemic the review of the City's submission was incomplete at the time of publishing the FY2021 ACFR. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized ACFR. 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.

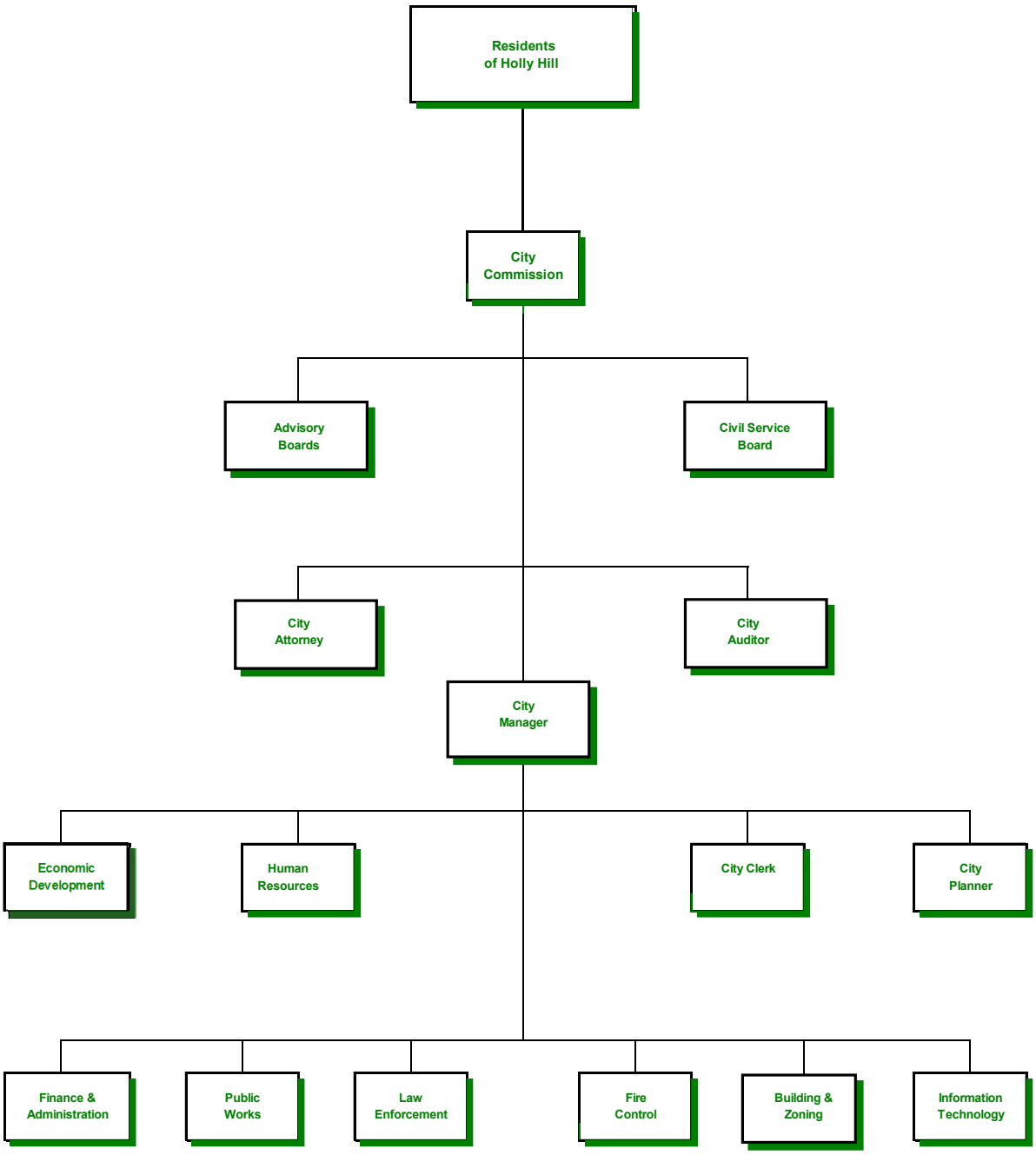
Respectfully Submitted,

Joe Forte
City Manager

Stella Gurnee
Finance Director

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

CITY OF HOLLY HILL
ORGANIZATION CHART
2020 - 2021



Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

The application for the Certificate of Achievement for Excellence for the ACFR for the year ended September 30, 2020 was submitted on July 29, 2021, and at the time of issuance of the September 30, 2021 ACFR, the certificate had not been received from the Government Finance Officers Association.

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

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FLORIDA

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JAMESMOORE

INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

Opinions

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

Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The introductory section, statistical section, and combining and individual nonmajor fund financial statements and other schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and other schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the 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.

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

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 12, 2022, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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
March 12, 2022

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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, 2021 and 2020. 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 $86.46 million at the close of the 2021 fiscal year, compared to $79.38 million at the close of 2020. The total assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by approximately $56.1 million (*combined net position*) compared with $47.8 million one year earlier. The unrestricted component of the City's combined net position totaled $18.5 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 $23.49 million, an increase of $5.09 million as compared to last year's $18.4 million. The net position of its business-type activities totaled $32.6 million, an increase of $3.2 million over last year's $29.4 million.

- During 2021, the City's combined governmental activities operating expenses totaled $8.09 million ($9.1 million in 2020), which was $5.11 million below the $13.2 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 $3.46 million in 2021 (compared to $1.95 million for 2020) based on consumptive water/sewer/solid waste utility sales of $11.8 million ($11.2 million in 2020). The operating margins in these funds continue to be capable of providing financial support to the City's governmental funds. Net operating transfers to governmental activities funds totaled $348,250 in 2021. In 2020, $253,442 of transfers were made from Proprietary funds to the City's governmental funds. The proprietary funds were also charged for direct services provided by the City's governmental funds in the amount of $1.2 million in 2020. In 2021 the proprietary funds provided $1.3 million for direct service costs to the City's governmental funds.

- Total operating costs incurred by the City in providing all of its various programs decreased to $17.1 million in 2021, compared to $18.9 million in 2020. Operating expenses in 2021 totaled $8.09 million and $9.03 million for the City's governmental activities and business-type activities, respectively.

- Unassigned fund equity in the General Fund increased by $1.06 million and totaled $6.78 million at the end of 2021, compared to $5.72 million at the end of 2020. Resources earned and available for appropriation in the current year were $9.8 million, which is 2% below the revised anticipated General Fund's expenditures operating budget. General Fund expenditures of $8.2 million were 18%, or $1.82 million, below the City's revised appropriations for the year.

- The City's net long-term debt outstanding decreased by $3.072 million during the current fiscal year from a decrease in bonds and notes payable due to debt principal payments, and compensated absences decreases.

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

- The City's net pension liability totaled $4.911 million, net of deferred outflows of $2.073 million and deferred inflows of $4.788 million at the end of 2021, as compared to $5.886 million, net of deferred outflows of $1.674 million and deferred inflows of $948,000 at the end of 2020.

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: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or 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 30 and 32.

The City maintains six 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 27 to 32 of this report.

Proprietary funds. The City maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. Enterprise funds are used to account for the fiscal activities of the City's municipal water and sewer utility fund, the stormwater management utility, and solid waste utility fund operations. Internal service funds are an accounting device used to accumulate and allocate costs internally among the City's various departments and cost functions.

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

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 33 to 35 of this report.

Fiduciary funds. The City is the trustee, or fiduciary, for its employees' pension plans. 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 36 to 37 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 38 to 78 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 81 to 89 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 $56.1 million at the end of 2021 from $47.8 million in 2020. 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 $5.1 million and an increase in its business-type activities of $3.2 million.

The net position of the City's governmental activities totaled $23.49 million and $18.4 million at the end of the 2021 and 2020 fiscal years, respectively. At the end of 2021, 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 $18.5 million , compared to $15 million at the end of 2020.

The net position of the City's business-type activities totaled $32.6 million and $29.4 million at the end of the 2021 and 2020 fiscal years, respectively. At the end of 2021, approximately 51% of its total net position ($16.7 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 $1.5 million. While the City has $14.4 million in unrestricted net position for the City's business-type activities a significant portion ($3.7 million) of this total is internally designated for capital improvements.

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

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 $8.97 million at the end of 2021 ($11.2 million at the end of 2020). 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, 2021 and 2020

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Assets:						
Current and other assets	$ 21,521,042	$ 16,689,958	$ 20,164,425	$ 18,925,246	$ 41,685,467	$ 35,615,204
Capital assets, net	16,693,272	15,987,689	25,694,026	25,665,922	42,387,298	41,653,611
Total assets	38,214,314	32,677,647	45,858,451	44,591,168	84,072,765	77,268,815
Deferred outflows of resources	1,889,312	1,368,791	502,976	746,312	2,392,288	2,115,103
Liabilities:						
Long-term debt outstanding	3,995,000	4,740,000	8,971,617	11,178,492	12,966,617	15,918,492
Net pension liabilities	1,551,642	4,820,570	644,279	1,792,952	2,195,921	6,613,522
Other liabilities	6,608,135	5,043,683	2,972,607	2,828,976	9,580,742	7,872,659
Total liabilities	12,154,777	14,604,253	12,588,503	15,800,420	24,743,280	30,404,673
Deferred inflows of resources	4,455,628	1,039,576	1,127,712	100,312	5,583,340	1,139,888
Net Position:						
Net investment in capital assets	12,698,272	11,247,689	16,731,566	14,513,974	29,429,838	25,761,663
Restricted	6,638,390	5,493,954	1,536,516	1,569,336	8,174,906	7,063,290
Unrestricted	4,156,559	1,660,966	14,377,130	13,353,438	18,533,689	15,014,404
Total net position	$ 23,493,221	$ 18,402,609	$ 32,645,212	$ 29,436,748	$ 56,138,433	$ 47,839,357

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 2021, the City's overall total revenues increased by $2 million and the combined net position increased $8.299 million. This increase in net position is due to a significant increase in revenues offset by decreases in expenses. During 2020, the City's combined net position increased $4.6 million while the City's overall gross revenues decreased $3.5 million.

Overall, approximately 22.2% of the City's combined total revenues of $25.4 million comes from property taxes, while almost 11.2% 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 2.8% of the City's revenues. Another 48.7% comes from fees charged for services, while the remaining 15.1% is a combination of state and federal financial assistance, operating and capital grants and donations, interest and other earnings.

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

The following is a comparative summary of changes in net position for 2021 and 2020:

Changes in Net Position

Fiscal Year Ended September 30, 2021 and 2020

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Revenues:						
Program revenues:						
Charges for services	$ 551,688	$ 473,624	$ 11,834,173	$ 11,221,088	$ 12,385,861	$ 11,694,712
Operating grants/other	1,036,755	922,920	-	-	1,036,755	922,920
Capital grants/other	1,155,149	728,448	662,696	486,528	1,817,845	1,214,976
General revenues:						
Property taxes	5,655,050	5,264,471	-	-	5,655,050	5,264,471
Other taxes	2,842,506	2,643,282	-	-	2,842,506	2,643,282
Intergovernmental	705,558	638,990	-	-	705,558	638,990
Other revenues	886,571	994,072	94,820	47,356	981,391	1,041,428
Total revenues	12,833,277	11,665,807	12,591,689	11,754,972	25,424,966	23,420,779
Expenses:						
General government	989,006	777,799	-	-	989,006	777,799
Public safety	3,405,581	4,247,351	-	-	3,405,581	4,247,351
Physical environment	-	-	-	-	-	-
Transportation	656,803	1,333,051	-	-	656,803	1,333,051
Economic environment	1,382,853	1,435,056	-	-	1,382,853	1,435,056
Culture/recreation	1,554,779	1,184,169	-	-	1,554,779	1,184,169
Interest on long-term debt	101,893	124,374	-	-	101,893	124,374
Water and sewer utilities	-	-	5,866,765	6,543,988	5,866,765	6,543,988
Stormwater management	-	-	891,457	883,454	891,457	883,454
Solid waste utilities	-	-	2,276,753	2,327,246	2,276,753	2,327,246
Total expenses	8,090,915	9,101,800	9,034,975	9,754,688	17,125,890	18,856,488
Excess before transfers	4,742,362	2,564,007	3,556,714	2,000,284	8,299,076	4,564,291
Transfers in (out)	348,250	253,442	(348,250)	(253,442)	-	-
Change in net position	5,090,612	2,817,449	3,208,464	1,746,842	8,299,076	4,564,291
Net position-beginning	18,402,609	15,585,160	29,436,748	27,689,906	47,839,357	43,275,066
Change in accounting for OPEB	-	-	-	-	-	-
Net position-beginning, as	18,402,609	15,585,160	29,436,748	27,689,906	47,839,357	43,275,066
Net position-end of year	$ 23,493,221	$ 18,402,609	$ 32,645,212	$ 29,436,748	$ 56,138,433	$ 47,839,357

Governmental Activities

Total revenue for the City's governmental activities increased in 2021. Overall, the City's governmental revenue totaled $12.83 million, which represents an increase of $1.16 million, or 10% from last year's reported governmental revenues of $11.67 million. This change is primarily due to the increase in grant funding. Amounts received from charges for services increased by 16.5% due to increased activities in

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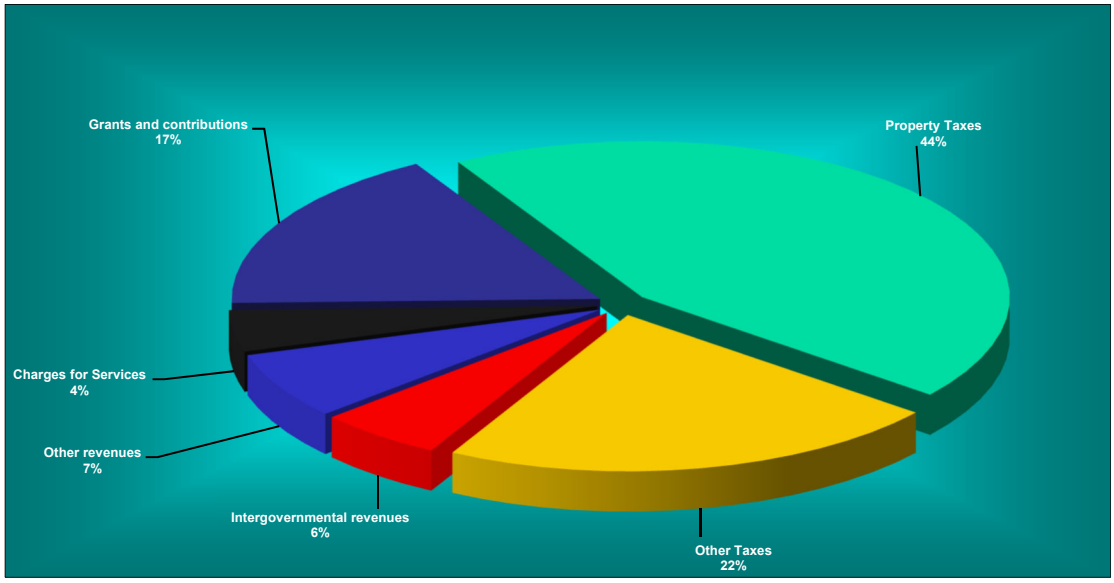
Public Safety and Economic Environment charge for services activities. Property taxes increased 7.4% over amounts recognized in the prior year. Amounts received from operating and capital grants increased by 32.7% during 2021 and totaled $2.2 million, compared to $1.6 million in the prior year. Amounts received from shared sales taxes, public service taxes, and other unrestricted intergovernmental sources remained relatively flat with a slight increased from $3.3 million to $3.5 million in 2021, primarily from increases in sales taxes and other State share revenue collections as the local business economy rebounds from the global pandemic.

The City's other revenues decreased by $107,501. The amounts earned from the assessment of ad valorem taxes remained stable with an increase of $390,579, or 7.4% above amounts earned one year earlier. Ad valorem taxes totaling $5.655 million were earned in 2021, compared to $5.264 million earned in the prior year. The ad valorem millage rate for operating purposes was 6.25 mills which remained flat when compared to the 2020 rate of 6.25 mills.

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

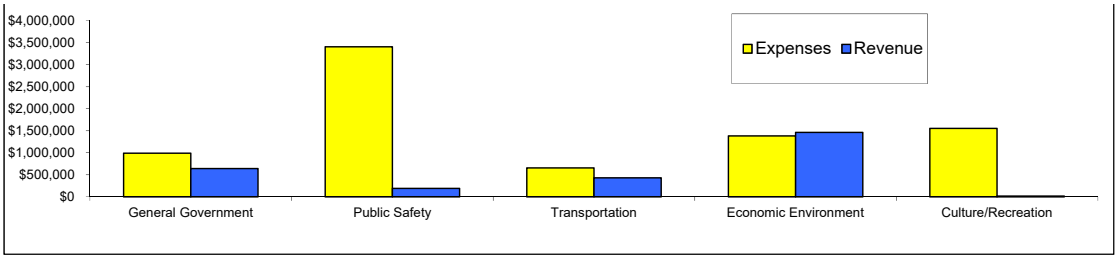
Revenues by Source – Governmental Activities



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:

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

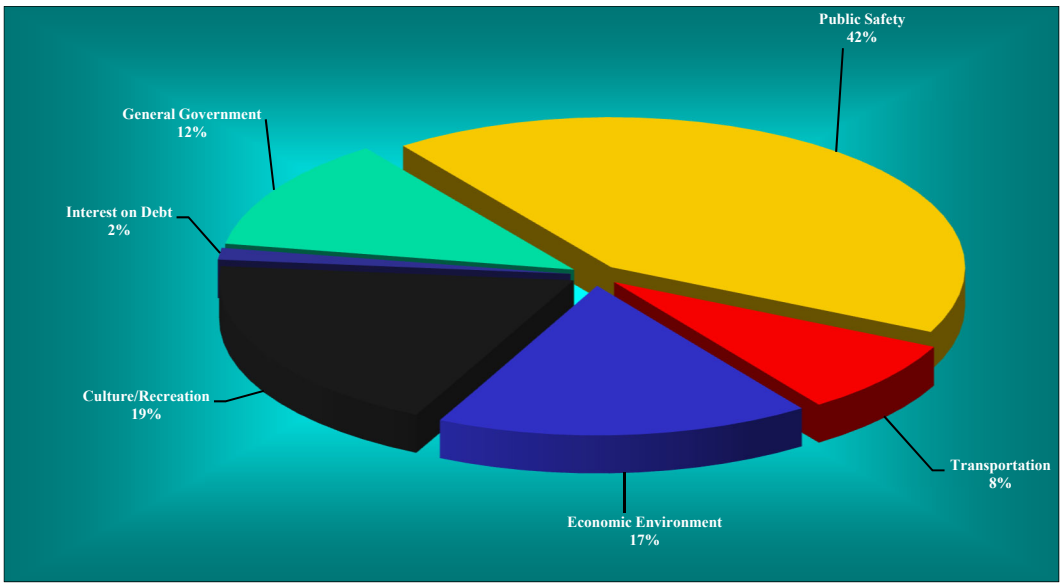
Expenses – versus - Program Revenue



Combined governmental activities expenses totaled $8.09 million, which represents a decrease of $1.01 million below last year's expenses of $9.1 million.

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 $3.2 million in 2021, compared to an increase of $1.7 million in 2020. Overall, net position from the City's business-type activities ($32.6 million) accounts for approximately 58.1% of the City's combined net position at September 30, 2021.

The major sources of operating revenue for the City's business-type activities include charges for services for water and sewer utilities of $8.1 million, stormwater management fees of $1.1 million and solid waste utilities of $2.6 million. Combined operating revenues from these three activities increased in 2021 and totaled $11.8 million, compared to $11.2 million in the prior year. Investment earnings decreased in 2021 and totaled $14,317 compared to $181,706 one year earlier; this decrease is in part due to the changes in investment strategies to maintain City cash assets in a readily available liquidity due to the global pandemic.

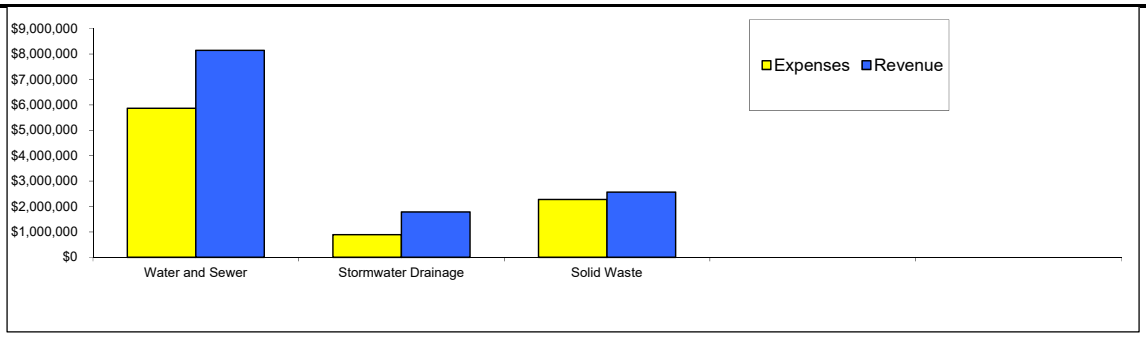
Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

Other income increased to 80,503 compared to ($134,350) in 2020. In 2020 losses on disposal of capital assets occurred. Capital contributions increased in 2021 and totaled $662,696, compared to $486,528 in 2020. 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 $9.034 million in 2021, compared to $9.754 million in 2020. During 2021, this decrease was primarily attributable to decreased cost of services within the City's Water and Sewer Fund.

A comparison of the City's functional program revenues and costs of providing business-type services to its customers in fiscal year 2021 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 $16.756 million, which was $2.123 million more than the $14.633 million reported at the end of 2020. Approximately 41% of the $16.756 million, totaling $6.789 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 $1.9 million. The 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 $225,872 are invested in nonspendable assets such as inventories and prepaid expenses, 2) Restricted - fund balances totaling $6.678 million are restricted from externally imposed sources or enabling legislation, 3) Committed - fund balances totaling $1.7 million are set aside pursuant to formal constraints imposed by the City Commission, and 4) Assigned fund balances totaling $1.3 million are constrained by the City, as it intended to be used for next year's budgetary purposes.

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

The General Fund is the chief operating fund of the City. As of September 30, 2021, the unassigned fund balance in the General Fund totaled $6.8 million, compared to $5.7 million at the end of 2020. 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 83% of total General Fund expenditures of $8.2 million, while total fund balance represents 102% 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 has increased by $1.6 million during the current fiscal year. This fund balance increase was attributed to the increase in revenues when compared to the prior year and expenditure controls to conserve cash due to the COVID19 pandemic. The Capital Projects Fund is reported as a major fund in 2021 and showed a decrease in fund balance from $2.32 million in 2020 to $1.75 million in fiscal year 2021. The fund balance decreased by $573,044 due to an increase in capital outlay expenditures. 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 $1.07 million in 2021 due to a decrease in expenditures for capital outlay from $1.9 million to $0. All non-major governmental funds remained stable for the year and increased by $12,701.

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 $7.1 million, compared to $5.89 million one year earlier. Of this unrestricted balance, $2.7 million is designated by the City Commission for future capital projects. The combined net position of the fund totaled $20.8 million at year end.

Unrestricted net position in the Stormwater Management Fund decreased in 2021 and totaled $2.3 million at the end of the year, compared to $2.7 million at the beginning of the year. The combined net position totaled $6.9 million at year end.

Unrestricted net position in the Solid Waste Fund totaled $4.892 million at the end of 2021, compared to $4.8 million at the beginning of the year. The combined net position totaled $4.895 million at year end. The increase is due to the accumulation of net income during the year.

Operating expenses for Water and Sewer personnel costs in fiscal year 2021 decreased by $377,067 from the previous year. This change is due to retirement and a significant number of vacancies during the current year. The contractual services expense for Sewer decreased by $267,804 as compared to the previous year 2020. In fiscal year 2020 contract services was utilized for a grant funded sewer project. The contractual services expense for Solid Waste decreased by $30,148 as compared to the previous year. No other significant changes were recognized in the providing of full-service utility services to City customers in 2021.

Capital Assets and Debt Administration

Capital Assets. At September 30, 2021 and 2020, the City's investment in capital assets for its governmental and business type activities totaled $42.3 million and $41.6 million, respectively. These amounts are stated net of accumulated depreciation. This investment in capital assets, net of depreciation, for all activities is reflected in the following schedule:

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

Capital Assets
Fiscal Year Ended September 30, 2021 and 2020

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Land	$ 2,680,992	$ 2,680,992	$ 763,171	$ 695,651	$ 3,444,163	$ 3,376,643
Construction work in progress	162,107	1,788,502	176,102	256,090	338,209	2,044,592
Buildings	4,807,456	2,738,741	2,858,418	3,031,935	7,665,874	5,770,676
Improvements other Than buildings	4,744,396	4,064,956	18,187,994	17,510,507	22,932,390	21,575,463
Machinery and equipment	1,005,707	1,216,007	738,520	968,013	1,744,227	2,184,020
Infrastructure	3,292,614	3,498,491	2,969,821	3,203,726	6,262,435	6,702,217
Net Total	$ 16,693,272	$ 15,987,689	$ 25,694,026	$ 25,665,922	$ 42,387,298	$ 41,653,611

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

Long-term Debt. At year end, the net carrying value of the City's bonds, notes and other long-term obligations outstanding totaled $18.78 million, of which $12.9 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, 2021 and 2020

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Revenue notes	$ 3,995,000	$ 4,740,000	$ 3,401,617	$ 4,253,492	$ 7,396,617	$ 8,993,492
Revenue bonds		-	5,570,000	6,925,000	5,570,000	6,925,000
Total OPEB liability	1,837,669	2,321,997	732,498	925,551	2,570,167	3,247,548
Compensated Absences	755,063	873,939	231,438	233,028	986,501	1,106,967
Net pension liability	1,551,642	4,820,570	644,279	1,792,952	2,195,921	6,613,522
Net Total	$ 8,139,374	$ 12,756,506	$ 10,579,832	$ 14,130,023	$ 18,719,206	$ 26,886,529

The City has two outstanding revenue notes payable (Series 2012 and Series 2013) from its governmental activities in the aggregate amount of $3,995 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 will be 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 four outstanding water and sewer system improvement revenue bond obligations (Series 2005, 2011, 2012 and 2013) in the aggregate amount of $5.57 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 and sewer system and are payable serially through 2022 (Series 2012), 2023 (Series 2013), 2025 (Series 2005), and 2030 (Series 2011).

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

The City also has three low-interest rate revenue note obligations payable to the State of Florida, Department of Environmental Protection State Revolving Fund Loan Program totaling $3.165 million in aggregate, at year end. The proceeds of the FDEP loan issued in 2005 ($210,602 currently outstanding), and the FDEP loan issued in 2007 ($2.267 million currently outstanding) were used to finance the construction of wastewater infiltration and inflow correction facilities. The proceeds of the FDEP loan issued in 2001 ($687,141 currently outstanding) were used to finance construction of needed stormwater drainage improvements. 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. The FDEP loan issued in 1998 for the wastewater system principal was fully paid in the current fiscal year.

Other components of the City's outstanding long-term debt include: Total OPEB liability, compensated absences and net pension liability (NPL). The City experienced a decrease in its net postemployment obligation for 2021 ($2.57 million) compared to 2020 ($3.247 million). Compensated absences increased to $986,501 from $865,000 in 2020. The City's Net Pension liability decreased by $4.417 million in 2021 and totaled $2.195 million as compared to $6.613 million in 2020.

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 original budget at the beginning of fiscal year 2021 was $9.1 million. The final budget at the end of fiscal year 2021 was $10.3 million. A portion of the change in the budget includes $714,150 of funds carried over from fiscal year 2020 for projects and purchases that were incomplete by the end of 2020. In addition, the City appropriated $300,877 of funds to the General fund to close the Information Technology (IT) and Fleet internal service funds.

At the beginning of fiscal year 2019, the City budgeted to make a $1.3 million loan from the Solid Waste Fund to the General Fund for funding cash needs for operations due to the unreimbursed expenditures for Hurricane Matthew. These hurricane expenditures occurred in fiscal year 2017 and were not reimbursed by FEMA before the end of fiscal year 2019. Only $91,000 of the loaned amount remains outstanding.

Overall General Fund expenditures were less than budgeted by $1.8 million in the current fiscal year. A positive budget variance of $746,486 was shown in general governmental expenditures. This variance is primarily due to operating reserves budget ($417,307), and salaries and benefits ($329,179). Transportation expenditures show a positive budget variance of $476,857 primarily due to the delay of paving repairs until Fiscal year 2022. Public Safety expenditures reflect a positive budget variance of $201,623 primarily due to salary and benefit savings because of staff vacancies and turnover. Culture and Recreation budget to actual shows a positive variance of $200,814 primarily due to repair and maintenance items deferred until fiscal year 2022.

Next Year's Budgets and Rates

The City Commission adopted a conservative budget for fiscal year 2022. The proposed budget contains many work plan objectives that are intended to address the highest priorities in the community and the goals of the City Commission. This budget also has significant capital projects forecasted. The proposed budget for Fiscal Year 2022 includes the following assumptions:

- Year one of a three-year agreement with City's Unions to increase personnel salaries.
- Closed the Internal Service funds for Fleet and IT and moved expenditures to the General Fund.
- Modest increases in operating expenditures consistent with the revenue forecasts.

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

- Maintenance of service levels and programs to the extent possible and minimal reductions in service levels where appropriate.
- Public private agreement to construction state Phase II the Pickle ball facility.
- Continuing with the undergrounding utilities of the US 1 corridor.
- Third year of the new utility fees based on the Utilities rate study developed by Stantec.

The City increased utility fees by approximately 5.5% 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, civilian labor force, unemployment rates, and inflation rates. In considering all of these factors, the City Commission was approved maintaining the millage rate at 6.25 mills the same as Fiscal year 2021.

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: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

BASIC FINANCIAL STATEMENTS

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

CITY OF HOLLY HILL, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2021

	Governmental Activities	Business-type Activities	Total
ASSETS			
Equity in pooled cash and investments	$ 19,966,932	$ 17,137,662	$ 37,104,594
Receivables, net	319,268	1,160,148	1,479,416
Internal balances	(91,000)	91,000	-
Due from other governments	1,099,970	5	1,099,975
Inventories	30,156	127,988	158,144
Prepaids	195,716	378	196,094
Restricted assets:			
Equity in pooled cash and investments	-	1,647,244	1,647,244
Capital assets:			
Capital assets, not being depreciated	2,843,099	939,273	3,782,372
Other capital assets, net of depreciation	13,850,173	24,754,753	38,604,926
Total assets	38,214,314	45,858,451	84,072,765
DEFERRED OUTFLOWS OF RESOURCES			
Deferred loss on bond refunding	-	9,157	9,157
Deferred outflows related to pensions	1,667,471	405,393	2,072,864
Deferred outflows related to OPEB	221,841	88,426	310,267
Total deferred outflows	1,889,312	502,976	2,392,288
LIABILITIES			
Accounts payable and accrued liabilities	732,318	535,837	1,268,155
Customer deposits	-	1,150,668	1,150,668
Accrued interest payable	39,958	110,728	150,686
Unearned revenue	3,243,127	211,438	3,454,565
Noncurrent liabilities:			
Due within one year:			
Bonds and notes payable	765,000	2,106,384	2,871,384
Compensated absences	152,267	46,162	198,429
Due in more than one year:			
Bonds and notes payable	3,230,000	6,865,233	10,095,233
Compensated absences	602,796	185,276	788,072
Total OPEB liability	1,837,669	732,498	2,570,167
Net pension liability	1,551,642	644,279	2,195,921
Total liabilities	12,154,777	12,588,503	24,743,280
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to pensions	3,887,411	901,220	4,788,631
Deferred inflows related to OPEB	568,217	226,492	794,709
Total deferred inflows of resources	4,455,628	1,127,712	5,583,340
NET POSITION			
Net investment in capital assets	12,698,272	16,731,566	29,429,838
Restricted for:			
Public safety	203,630	-	203,630
Community redevelopment projects	5,869,472	-	5,869,472
Transportation	214,847	-	214,847
Recreation projects	29,608	-	29,608
Utility plan expansion	-	61,447	61,447
Debt service	320,833	1,475,069	1,795,902
Unrestricted	4,156,559	14,377,130	18,533,689
Total net position	$ 23,493,221	$ 32,645,212	$ 56,138,433

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

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

CITY OF HOLLY HILL, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2021

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	$ 989,006	$ 7,107	$ 635,621	$ -	$ (346,278)	$ -	$ (346,278)
Public safety	3,405,581	123,037	62,543	6,330	(3,213,671)	-	(3,213,671)
Transportation	656,803	104,179	319,774	5,958	(226,892)	-	(226,892)
Economic environment	1,382,853	299,402	18,817	1,142,861	78,227	-	78,227
Culture and recreation	1,554,779	17,963	-	-	(1,536,816)	-	(1,536,816)
Interest on long-term debt	101,893	-	-	-	(101,893)	-	(101,893)
Total governmental activities	8,090,915	551,688	1,036,755	1,155,149	(5,347,323)	-	(5,347,323)
Business-type activities:							
Water and Sewer	5,866,765	8,114,542	-	32,696	-	2,280,473	2,280,473
Stormwater	891,457	1,153,511	-	630,000	-	892,054	892,054
Solid Waste	2,276,753	2,566,120	-	-	-	289,367	289,367
Total business-type activities	9,034,975	11,834,173	-	662,696	-	3,461,894	3,461,894
Total primary government	$ 17,125,890	$ 12,385,861	$ 1,036,755	$ 1,817,845	(5,347,323)	3,461,894	(1,885,429)
General revenues:							
Property taxes					5,655,050	-	5,655,050
Sales taxes					785,457	-	785,457
Casualty and fire insurance premium taxes					191,743	-	191,743
Public service taxes					1,865,306	-	1,865,306
Franchise fees					822,678	-	822,678
Unrestricted intergovernmental					705,558	-	705,558
Investment earnings					18,122	14,317	32,439
Miscellaneous revenues					45,771	80,503	126,274
Transfers					348,250	(348,250)	-
Total general revenues and transfers					10,437,935	(253,430)	10,184,505
Change in net position					5,090,612	3,208,464	8,299,076
Net position - beginning of year					18,402,609	29,436,748	47,839,357
Net position - ending of year					$ 23,493,221	$ 32,645,212	$ 56,138,433

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

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

CITY OF HOLLY HILL, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2021

	General	Capital Projects	Community Redevelopment	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS					
Equity in pooled cash and investments	$ 11,419,221	$ 1,920,407	$ 6,259,354	$ 367,950	$ 19,966,932
Receivables, net	318,793	-	475	-	319,268
Due from other governments	482,449	617,521	-	-	1,099,970
Inventories	30,156	-	-	-	30,156
Prepaid items	195,716	-	-	-	195,716
Total assets	$ 12,446,335	$ 2,537,928	$ 6,259,829	$ 367,950	$ 21,612,042
LIABILITIES					
Accounts payable and accrued liabilities	$ 523,306	$ 174,010	$ 29,566	$ -	$ 726,882
Customer deposits	5,436	-	-	-	5,436
Unearned revenue	3,243,127	-	-	-	3,243,127
Due to other funds	91,000	-	-	-	91,000
Total liabilities	3,862,869	174,010	29,566	-	4,066,445
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - grants	172,051	617,521	-	-	789,572
FUND BALANCES					
Nonspendable:					
Inventories	30,156	-	-	-	30,156
Prepaid items	195,716	-	-	-	195,716
Restricted for:					
Law enforcement	6,364	-	-	131,383	137,747
Fire protection	2,602	-	-	63,281	65,883
Transportation	71,169	-	-	143,678	214,847
Community redevelopment	-	-	5,869,472	-	5,869,472
Debt service		-	360,791	-	360,791
Recreation	-	-	-	29,608	29,608
Committed to:					
Capital projects	-	1,746,397	-	-	1,746,397
Assigned to:					
Subsequent year's budget appropriations	1,316,184	-	-	-	1,316,184
Unassigned	6,789,224	-	-	-	6,789,224
Total fund balances	8,411,415	1,746,397	6,230,263	367,950	16,756,025
Total liabilities and fund balances	$ 12,446,335	$ 2,537,928	$ 6,259,829	$ 367,950	$ 21,612,042

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

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

CITY OF HOLLY HILL, FLORIDA
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2021

Fund balances - total governmental funds		$ 16,756,025
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	32,460,909	
Less: accumulated depreciation	(15,767,637)	16,693,272
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		789,572
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	(1,551,642)	
Deferred outflows related to pensions	1,667,471	
Deferred inflows related to pensions	(3,887,411)	(3,771,582)
Total OPEB liability	(1,837,669)	
Deferred outflows related to OPEB	221,841	
Deferred inflows related to OPEB	(568,217)	(2,184,045)
Long-term liabilities, including bonds payable and notes payable, are not due and payable in the current period and, therefore, are not reported in the funds. These liabilities, deferred outflows, and other debt-related deferred charges consist of the following:		
Bonds and notes payable	(3,995,000)	
Accrued interest payable	(39,958)	
Compensated absences	(755,063)	(4,790,021)
Net position of governmental activities		$ 23,493,221

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

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

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

	General	Capital Projects	Community Redevelopment	Nonmajor Governmental Funds	Total Governmental Funds
Revenues					
Taxes	$ 5,592,772	$ -	$ 1,253,952	$ -	$ 6,846,724
Permits and fees	1,086,533	-	-	12,230	1,098,763
Intergovernmental	1,396,857	-	1,367,409	-	2,764,266
Charges for services	1,538,812	-	-	-	1,538,812
Fines and forfeitures	105,690	-	-	-	105,690
Investment income	8,473	2,700	6,536	413	18,122
Miscellaneous	96,041	-	18,817	58	114,916
Total revenues	9,825,178	2,700	2,646,714	12,701	12,487,293
Expenditures					
Current:					
General government	2,248,306	-	53,716	-	2,302,022
Public safety	3,839,602	-	181,447	-	4,021,049
Transportation	444,268	-	-	-	444,268
Culture and recreation	993,650	-	138,295	-	1,131,945
Economic environment	545,120	-	348,483	-	893,603
Capital outlay	142,773	932,066	-	-	1,074,839
Debt service:		-			
Principal retirement	-	-	745,000	-	745,000
Interest and fiscal charges	-	-	109,347	-	109,347
Total expenditures	8,213,719	932,066	1,576,288	-	10,722,073
Excess (deficiency) of revenues over expenditures	1,611,459	(929,366)	1,070,426	12,701	1,765,220
Other financing sources (uses)					
Transfers in	375,693	356,322	-	-	732,015
Transfers out	(374,463)	-	-	-	(374,463)
Total other financing sources (uses)	1,230	356,322	-	-	357,552
Net change in fund balances	1,612,689	(573,044)	1,070,426	12,701	2,122,772
Fund balances, beginning of year	6,798,726	2,319,441	5,159,837	355,249	14,633,253
Fund balances, end of year	$ 8,411,415	$ 1,746,397	$ 6,230,263	$ 367,950	$ 16,756,025

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

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

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, 2021

Net change in fund balances - total governmental funds	$	2,122,772
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		1,074,839
Depreciation expense		(1,325,496)
The net effect of various miscellaneous transactions involving capital assets (i.e. sales, trade-ins, donations, CIP project abandoned) is to decrease net position.		994,879
The net expenses of certain activites of internal service funds is reported with governmental activities.		(38,885)
Bond and loan proceeds are reported as financing sources in the governmental funds. However, the issuance of debt is reported as long-term debt payable in the statement of net position. Repayment of bond and note principal is an expenditure in the governmental funds, but the repayment of debt principal reduces long-term liabilities in the statement of net position. These amounts are as follows:		
Principal repayment of general long-term debt		745,000
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).		598,967
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		878,445
Change in total OPEB liability and deferred inflows/outflows related to pensions		(20,719)
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		7,454
Change in compensated absences liability		53,356
Change in net position of governmental activities	$	5,090,612

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

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3715 : FY2021 Annual Comprehensive Financial Report)

CITY OF HOLLY HILL, FLORIDA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2021

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Water and Sewer	Stormwater Drainage	Solid Waste	Total	
ASSETS					
Equity in pooled cash and investments	$ 9,511,454	$ 2,969,776	$ 4,656,432	$ 17,137,662	$ -
Accounts receivable, net	820,092	23,405	316,651	1,160,148	-
Due from other governments	-	5	-	5	-
Inventories	119,078	8,910	-	127,988	-
Due from other funds	-	-	91,000	91,000	-
Prepaid items	378	-	-	378	-
Restricted equity in pooled cash and investments	1,573,574	73,670	-	1,647,244	-
Total current assets	12,024,576	3,075,766	5,064,083	20,164,425	-
Noncurrent assets:					
Land	154,739	608,432	-	763,171	-
Buildings and improvements	46,839,223	9,995,303	54,651	56,889,177	-
Machinery and equipment	5,109,102	366,007	16,820	5,491,929	-
Construction in progress	81,697	94,405	-	176,102	-
Accumulated depreciation	(31,673,435)	(5,885,321)	(67,597)	(37,626,353)	-
Total noncurrent assets	20,511,326	5,178,826	3,874	25,694,026	-
Total assets	32,535,902	8,254,592	5,067,957	45,858,451	-
DEFERRED OUTFLOWS OF RESOURCES					
Deferred outflows related to pensions	369,069	36,324	-	405,393	-
Deferred outflows related to OPEB	77,567	10,859	-	88,426	-
Deferred loss on bond refunding	9,157	-	-	9,157	-
Total deferred outflows of resources	455,793	47,183	-	502,976	-
LIABILITIES					
Current liabilities:					
Accounts payable and accrued liabilities	158,555	205,306	171,976	535,837	-
Compensated absences	42,549	3,613	-	46,162	-
Customer deposits	1,150,668	-	-	1,150,668	-
Unearned revenue	-	211,438	-	211,438	-
Current maturities on long-term debt	1,766,783	339,601	-	2,106,384	-
Payable from restricted assets:					
Accrued interest payable	107,400	3,328	-	110,728	-
Total current liabilities	3,225,955	763,286	171,976	4,161,217	-
Noncurrent liabilities:					
Bonds and notes payable, net	6,517,693	347,540	-	6,865,233	-
Total OPEB liability	642,542	89,956	-	732,498	-
Compensated absences	170,843	14,433	-	185,276	-
Net pension liability	586,552	57,727	-	644,279	-
Total noncurrent liabilities	7,917,630	509,656	-	8,427,286	-
Total liabilities	11,143,585	1,272,942	171,976	12,588,503	-
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows related to pensions	820,472	80,748	-	901,220	-
Deferred inflows related to OPEB	198,677	27,815	-	226,492	-
Total deferred inflows of resources	1,019,149	108,563	-	1,127,712	-
NET POSITION					
Net investment in capital assets	12,236,007	4,491,685	3,874	16,731,566	-
Restricted for debt service	1,404,727	70,342	-	1,475,069	-
Restricted for utility plant expansion	61,447	-	-	61,447	-
Unrestricted	7,126,780	2,358,243	4,892,107	14,377,130	-
Total net position	$ 20,828,961	$ 6,920,270	$ 4,895,981	$ 32,645,212	$ -
Cumulative adjustment to reflect consolidation of internal service fund activities related to enterprise funds				-	
Net position, business-type activities				$ 32,645,212	

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

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

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

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Water and Sewer	Stormwater Drainage	Solid Waste	Total	
Operating revenues					
Charges for services:					
Water	$ 3,817,156	$ -	$ -	$ 3,817,156	$ -
Sewer treatment	3,899,783	-	-	3,899,783	-
Waste disposal	-	-	2,566,120	2,566,120	-
Stormwater management	-	1,153,511	-	1,153,511	-
Other	397,603	-	-	397,603	-
Total operating revenues	8,114,542	1,153,511	2,566,120	11,834,173	-
Operating expenses					
Personnel services	1,539,078	137,726	-	1,676,804	-
Depreciation	1,718,766	288,889	553	2,008,208	-
Utilities	274,315	24,787	-	299,102	-
Materials and supplies	457,857	15,609	-	473,466	-
Contractual services	280,989	120,145	2,037,446	2,438,580	-
Maintenance and repairs	460,656	54,930	-	515,586	-
Other charges	861,041	229,211	238,754	1,329,006	-
Total operating expenses	5,592,702	871,297	2,276,753	8,740,752	-
Operating income (loss)	2,521,840	282,214	289,367	3,093,421	-
Nonoperating revenues (expenses)					
Interest earnings	8,066	2,344	3,907	14,317	-
Rental and other income	35,502	-	-	35,502	-
Gain (loss) on disposal of capital assets	(4,276)	58,333	-	54,057	(38,639)
Interest and debt expense	(274,063)	(20,160)	-	(294,223)	-
Total nonoperating revenues (expenses)	(234,771)	40,517	3,907	(190,347)	(38,639)
Income (loss) before capital grants, capital contributions, and transfers	2,287,069	322,731	293,274	2,903,074	(38,639)
Capital grants	27,944	30,000	-	57,944	-
Capital contributions	4,752	600,000	-	604,752	-
Transfers in	30,414	-	-	30,414	18,141
Transfers out	(148,250)	(30,414)	(200,000)	(378,664)	(27,443)
Change in net position	2,201,929	922,317	93,274	3,217,520	(47,941)
Net position, beginning of year	18,627,032	5,997,953	4,802,707	29,427,692	47,941
Net position, end of year	$ 20,828,961	$ 6,920,270	$ 4,895,981	$ 32,645,212	$ -

Change in proprietary funds net position	$ 3,217,520
Adjustment to reflect consolidation of internal service fund activities related to enterprise funds	(9,056)
Change in net position of business-type activities	$ 3,208,464

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

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

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

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Water and Sewer	Stormwater Drainage	Solid Waste	Total	
Cash flows from operating activities					
Cash received from customers	$ 8,196,439	$ 1,342,913	$ 2,521,119	$ 12,060,471	$ -
Cash paid to employees	(1,692,977)	(146,572)	-	(1,839,549)	-
Cash paid to suppliers	(2,345,233)	(265,726)	(2,270,828)	(4,881,787)	-
Other disbursements	(4,276)	-	-	(4,276)	-
Net cash provided by (used in) operating activities	4,153,953	930,615	250,291	5,334,859	-
Cash flows from noncapital financing activities					
Transfers from other funds	30,414	-	-	30,414	-
Transfers to other funds	(148,250)	(30,414)	(200,000)	(378,664)	(91,749)
Rental and other income	35,502	-	-	35,502	-
Net cash provided by (used in) noncapital financing activities	(82,334)	(30,414)	(200,000)	(312,748)	(91,749)
Cash flows from capital and related financing activities					
Impact fees	4,752	-	-	4,752	-
Acquisition and construction of capital assets	(861,174)	(605,275)	-	(1,466,449)	-
Capital grants	416,770	29,995	-	446,765	-
Proceeds from sale of capital assets	-	88,470	-	88,470	-
Principal payments of long-term debt	(1,875,023)	(331,852)	-	(2,206,875)	-
Interest paid	(279,223)	(21,765)	-	(300,988)	-
Net cash provided by (used in) capital and related financing activities	(2,593,898)	(840,427)	-	(3,434,325)	-
Cash flows from investing activities					
Interest received	8,066	2,344	3,907	14,317	-
Net cash provided by (used in) investing activities	8,066	2,344	3,907	14,317	-
Net change in cash and cash equivalents	1,485,787	62,118	54,198	1,602,103	(91,749)
Cash and cash equivalents, beginning of year	9,599,241	2,981,328	4,602,234	17,182,803	91,749
Cash and cash equivalents, end of year	$ 11,085,028	$ 3,043,446	$ 4,656,432	$ 18,784,906	$ -
Cash and cash equivalents classified as:					
Unrestricted	$ 9,511,454	$ 2,969,776	$ 4,656,432	$ 17,137,662	$ -
Restricted	1,573,574	73,670	-	1,647,244	-
Total cash and cash equivalents	$ 11,085,028	$ 3,043,446	$ 4,656,432	$ 18,784,906	$ -
Reconciliation of operating income to net cash provided by (used in) operating activities:					
Operating income (loss)	$ 2,521,840	$ 282,214	$ 289,367	$ 3,093,421	$ -
Adjustments to reconcile net operating income (loss) to net cash provided by (used in) operating activities:					
Depreciation	1,718,766	288,889	553	2,008,208	-
Nonoperating revenues (expenses)	(4,276)	-	-	(4,276)	-
Changes in assets and liabilities:					
Accounts receivable	39,373	(22,036)	(45,001)	(27,664)	-
Inventories	(9,997)	1,286	-	(8,711)	-
Prepaid items	(378)	-	1,800	1,422	-
Accounts payable and accrued liabilities	(72,778)	177,670	3,572	108,464	-
Deposits	42,524	-	-	42,524	-
Unearned revenue	-	211,438	-	211,438	-
Compensated absences	(392)	(1,198)	-	(1,590)	-
Net pension liability	(87,973)	(8,662)	-	(96,635)	-
Total OPEB liability	7,244	1,014	-	8,258	-
Net cash provided by (used in) operating activities	$ 4,153,953	$ 930,615	$ 250,291	$ 5,334,859	$ -
Non-cash investing, capital, and financing activities:					
Capital assets contributed from other sources	$ -	$ 600,000	$ -	$ 600,000	$ -

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

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

CITY OF HOLLY HILL, FLORIDA
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2021

	Pension Trust Funds	Custodial Fund Holly Hill Police Explorers
ASSETS		
Cash and cash equivalents	$ 371,500	$ 10,213
Prepaid Items	3,063	-
Receivables		
Employer contributions receivable	12,144	-
Employee contributions receivable	4,540	-
Interest and dividends receivable	35,094	-
Total receivables	51,778	-
Investments, at fair value		
U.S. Treasury obligations	1,021,445	-
Government agency obligations	384,611	-
Corporate and municipal debt obligations	2,822,645	-
Mutual funds	14,830,712	-
Real estate investment trust	1,163,443	-
Pooled funds - real estate	431,802	-
Total investments	20,654,658	-
Total assets	21,080,999	10,213
LIABILITIES		
Accounts payable	12,291	-
Total liabilities	12,291	-
NET POSITION		
Restricted for:		
Pensions	21,068,708	-
Organization	-	10,213
	$ 21,068,708	$ 10,213

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

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

CITY OF HOLLY HILL, FLORIDA
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Pension Trust Funds	Custodial Fund Holly Hill Police Explorers
Additions		
Contributions:		
Employer	$ 655,175	$ -
Plan members	132,795	-
State - insurance premium taxes	184,634	-
Private contributions	-	3,091
Total contributions	972,604	3,091
Investment earnings:		
Net appreciation (depreciation) in fair value of investments	3,135,493	-
Interest and dividends	651,088	1
Total investment earnings	3,786,581	1
Less: investment expense	(64,170)	-
Net investment earnings	3,722,411	1
Total additions	4,695,015	3,092
Deductions		
Benefit payments and refunds	1,372,004	-
Administrative expenses	54,156	-
Program expenses	-	671
Total deductions	1,426,160	671
Change in net position	3,268,855	2,421
Net position, beginning of year	17,799,853	7,792
Net position, end of year	$ 21,068,708	$ 10,213

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

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

CITY OF HOLLY HILL, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

(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: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

(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: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

(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: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

(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: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

(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.

During the year ended September 30, 2021, none of the City's funds reported actual expenditures that exceeded budgetary appropriations for the year.

(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: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

CITY OF HOLLY HILL, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

(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: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

(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 (half-year convention in year of acquisition) 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
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 position that applies to future periods and so will not be recognized as an outflow of resources expense until then. The City has three items, deferred charge on refunding, which arise from the Police Plan, Fire Plan, FRS and HIS pensions and the OPEB plan, that qualify for reporting in this category.

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

(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 position that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time. The City has three items, which arise from the Police Plan, Fire Plan, FRS and HIS pensions, OPEB Plan, and unavailable FEMA grant revenue , that qualify for reporting in this category. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

(o) **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.

(p) **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.

(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.

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

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

(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.

(q) **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.

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

CITY OF HOLLY HILL, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

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

(r) **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 (2020 tax year) fiscal year ended September 30, 2021.

(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

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

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

Deposits include cash on hand and amounts held in the City's demand accounts. At September 30, 2021, the carrying amount of the City's deposits was $21,408,796 with bank balances totaling $21,659,471. 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, 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.

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.

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

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

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: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

CITY OF HOLLY HILL, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

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

As of September 30, 2021, the City's Governmental, Business, and Custodial type funds had the following investments, effective duration, and fair value hierarchy level:

Investment Type	Fair Value	Investment Maturities (in Years) Less Than 1	1-5	6-10	More Than 10	Credit Rating	Fair Value Hierarchy Level
Governmental and Business-Type:							
U.S. Agencies	$ 3,291,835	$ -	$ 3,291,835	$ -	$ -	AA+	2
Florida Prime	5,104,073	5,104,073	-	-	-	AAAm	N/A
Florida Local Investment Trust	3,591,813	3,591,813	-	-	-	AAAm	N/A
FLCLASS	5,101,059	5,101,059	-	-	-	AAAm	N/A
Certificate of Deposit	262,923	250,000	12,923	-	-	N/A	N/A
Total Government and Business-type investments	$ 17,351,703	$ 14,046,945	$ 3,304,758	$ -	$ -		

The following chart shows the Police Plan's cash and investment accounts by investment portfolios and their respective maturities as of September 30, 2021:

Investment Type	Fair Value	Investment Maturities (in Years) Less Than 1	1-5	6-10	More Than 10	Credit Rating	Fair Value Hierarchy Level
Money market fund	$ 193,234	$ 193,234	$ -	$ -	$ -	AA+	N/A
U.S. Treasuries	904,646	75,016	474,504	355,126	-	AA+	1
Bonds and debt obligations	1,764,578	66,610	1,094,955	603,013	-	BBB to AAA	2
Real estate investment fund	1,163,443	1,163,443	-	-	-	N/A	N/A-NAV
Mutual funds/Equity financials	10,835,426	10,835,426	-	-	-	N/A	1
Total Portfolio	$ 14,861,327	$ 12,333,729	$ 1,569,459	$ 958,139	$ -		

The following chart shows the Fire Plan's cash and investment accounts by investment portfolios and their respective maturities as of September 30, 2021:

Investment Type	Fair Value	Investment Maturities (in Years) Less Than 1	1-5	6-10	More Than 10	Credit Rating	Fair Value Hierarchy Level
Money market fund	$ 178,266	$ 178,266	$ -	$ -	$ -	AA+	N/A
U.S. Treasuries	116,799	-	52,591	29,105	35,103	AA+	1
Bonds and debt obligations	927,288	32,208	504,344	145,359	245,377	BBB to AAA	2
U.S. Government agencies	498,364	-	140,340	129,181	228,843	N/A	2
Multi-employer property fund	431,802	431,802	-	-	-	N/A	2
Mutual funds/Equity financials	3,995,286	3,995,286	-	-	-	N/A	1
Total Portfolio	$ 6,147,805	$ 4,637,562	$ 697,275	$ 303,645	$ 509,323		

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

(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, 2021, the Police Plan held 855.76 interests with a net asset value (NAV) of $1,163,443. 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, 2021 was approximately $7.8 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 counter-party 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.

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

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

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 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: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

CITY OF HOLLY HILL, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

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

The Police Plan's exposure to foreign currency risk is as follows at September 30, 2021:

Country	Percentage	Currency	Fair Value
Euro Zone	2.7%	Euro	$ 392,784
Japan	1.3%	Japanese Yen	186,436
China	1.0%	Chinese Yuan	148,425
India	0.9%	Indian Rupee	139,375
United Kingdom	0.7%	Pound Sterling	106,794
Brazil	0.6%	Brazilian Real	88,693
Various	5.0%	Various	747,558
Total Portfolio	12.2%		$ 1,810,065

The Fire Plan's exposure to foreign currency risk is as follows at September 30, 2021:

Country	Percentage	Currency	Fair Value
Euro Zone	3.9%	Euro	$ 241,990
Japan	2.0%	Japanese Yen	120,242
United Kingdom	1.2%	Pound Sterling	72,964
China	0.9%	Chinese Yuan	53,337
India	0.8%	Indian Rupee	50,085
Brazil	0.5%	Brazilian Real	31,872
Various	5.2%	Various	317,373
Total Portfolio	14.5%		$ 887,863

(5) **Accounts Receivable:**

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

	Gross Receivable	Allowance for Doubtful Accounts	Net Receivable
Governmental Activities:			
General Fund	$ 339,388	$ (20,595)	$ 318,793
Community Redevelopment Fund	475	-	475
Total – Governmental Activities	339,863	(20,595)	319,268
Business-Type Activities:			
Water and Sewer Fund	936,293	(116,201)	820,092
Solid Waste Fund	357,276	(40,625)	316,651
Stormwater Fund	69,334	(45,929)	23,405
Totals – Business-Type Activities	1,362,903	(202,755)	1,160,148
Totals	$ 1,702,766	$ (223,350)	$ 1,479,416

In addition to accounts receivable, the City also recorded $1,099,975 in due from other governments at September 30, 2021.

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

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

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, 2021, 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	$ -	$ 91,000
Solid Waste Fund	91,000	-
Total – All Funds	$ 91,000	$ 91,000

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, 2021, individual fund transfers to and from other funds for the primary government were comprised of the following:

	Transfers In				
	General Fund	Capital Projects	Water Sewer	Internal Service - Fleet	Total
Transfers Out:					
General Fund	$ -	$ 356,322	$ -	$ 18,141	$ 374,463
Internal Service- IT	27,443	-	-	-	27,443
Enterprise:					
Water Sewer	148,250	-	-	-	148,250
Stormwater	-	-	30,414	-	30,414
Solid Waste	200,000	-	-	-	200,000
Total	$ 375,693	$ 356,322	$ 30,414	$ 18,141	$ 780,570

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

CITY OF HOLLY HILL, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

(7) Capital Assets:

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

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated				
Land	$ 2,680,992	$ -	$ -	$ 2,680,992
Construction in progress	1,788,502	749,208	(2,375,603)	162,107
Total capital assets, not being depreciated	4,469,494	749,208	(2,375,603)	2,843,099
Capital assets, being depreciated				
Buildings	5,736,277	2,418,775	(21,977)	8,133,075
Improvements other than buildings	7,602,656	1,137,238	(145,105)	8,594,789
Machinery and equipment	3,745,024	190,376	(85,528)	3,849,872
Infrastructure	9,040,115	-	(41)	9,040,074
Total capital assets, being depreciated	26,124,072	3,746,389	(252,651)	29,617,810
Less accumulated depreciation				
Buildings	(2,997,536)	(341,796)	13,713	(3,325,619)
Improvements other than buildings	(3,537,700)	(385,715)	73,022	(3,850,393)
Machinery and equipment	(2,529,017)	(392,118)	76,970	(2,844,165)
Infrastructure	(5,541,624)	(205,867)	31	(5,747,460)
Total accumulated depreciation	(14,605,877)	(1,325,496)	163,736	(15,767,637)
Total capital assets, being depreciated, net	11,518,195	2,420,893	(88,915)	13,850,173
Governmental activities capital assets, net	$ 15,987,689	$ 3,170,101	$ (2,464,518)	$ 16,693,272

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type activities:				
Capital assets, not being depreciated				
Land	$ 695,651	$ 97,656	$ (30,136)	$ 763,171
Construction in progress	256,090	331,514	(411,502)	176,102
Total capital assets, not being depreciated	951,741	429,170	(441,638)	939,273
Capital assets, being depreciated				
Buildings	11,111,063	-	(7,000)	11,104,063
Improvements other than buildings	35,394,523	2,032,627	(48,971)	37,378,179
Machinery and equipment	5,471,500	20,429	-	5,491,929
Infrastructure	8,406,935	-	-	8,406,935
Total capital assets, being depreciated	60,384,021	2,053,056	(55,971)	62,381,106
Less accumulated depreciation				
Buildings	(8,079,128)	(173,518)	7,001	(8,245,645)
Improvements other than buildings	(17,884,016)	(1,350,863)	44,694	(19,190,185)
Machinery and equipment	(4,503,487)	(249,922)	-	(4,753,409)
Infrastructure	(5,203,209)	(233,905)	-	(5,437,114)
Total accumulated depreciation	(35,669,840)	(2,008,208)	51,695	(37,626,353)
Total capital assets, being depreciated, net	24,714,181	44,848	(4,276)	24,754,753
Business-type activities capital assets, net	$ 25,665,922	$ 474,018	$ (445,914)	$ 25,694,026

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

CITY OF HOLLY HILL, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

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

Depreciation expense was charged to functions/programs as follows:

Governmental activities:

General government	$ 160,301
Public safety	210,961
Public works	192,720
Economic environment	299,165
Physical environment	24,669
Culture and recreation	437,680
Total depreciation expense - governmental activities	$ 1,325,496

Business-type activities:

Water & Sewer	$ 1,718,766
Solid Waste	553
Stormwater	288,889
Total depreciation expense - business-type activities	$ 2,008,208

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

Long-term liability activity for the City for the fiscal year ended September 30, 2021, was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Governmental activities:					
Notes payable	$ 4,740,000	$ -	$ (745,000)	$ 3,995,000	$ 765,000
Compensated absences	873,939	152,267	(271,143)	755,063	152,267
Total long-term liabilities	$ 5,613,939	$ 152,267	$ (1,016,143)	$ 4,750,063	$ 917,267

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Business-type activities:					
Bonds payable	$ 6,925,000	$ -	$ (1,355,000)	$ 5,570,000	$ 1,395,000
Notes payable	4,253,492	-	(851,875)	3,401,617	711,384
Compensated absences	233,028	46,162	(47,752)	231,438	46,162
Total long-term liabilities	$ 11,411,520	$ 46,162	$ (2,254,627)	$ 9,203,055	$ 2,152,546

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

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

Notes payable in the City's governmental activities at September 30, 2021, 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 2.04% and the note matures on May 1, 2026. The outstanding balance at September 30, 2021, was $1,885,000.

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 at September 30, 2021, was $2,110,000.

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
2022	$ 765,000	$ 91,280	$ 856,280
2023	780,000	72,855	852,855
2024	800,000	54,012	854,012
2025	815,000	34,750	849,750
2026	835,000	15,003	850,003
Total	$ 3,995,000	$ 267,900	$ 4,262,900

Bonds payable in the City's business-type activities at September 30, 2021, 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 at September 30, 2021, was $485,000.

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 at September 30, 2021, was $2,760,000.

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

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

Water and Sewer System Improvement Refunding Revenue Bond, Series 2012, was issued on July 11, 2012, in the amount of $8,440,000 to finance improvements to the City's water and sewer utility system and to refund previously issued bond outstanding for the same purpose. 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 1.95% and the bond matures on October 1, 2022. The outstanding balance at September 30, 2021,was $1,830,000.

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 matures on October 1, 2023. The outstanding balance at September 30, 2021,was $495,000.

Notes payable in the City's business-type activities at September 30, 2021, 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 at September 30, 2021,was $210,602.

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 at September 30, 2021,was $2,267,672.

State of Florida, Department of Environmental Protection-Clean Water State Revolving Fund Loan Agreement dated June 24, 2003 in the aggregate amount of $5,298,810 for local stormwater pollution control and drainage improvements. It is secured with stormwater service charges. Semi-annual principal and interest payments are due on January 15th and July 15th. The stated interest rate varies from 1.99% to 3.27% and the note matures on July 15, 2023. The outstanding balance at September 30, 2021,was $687,141.

SunTrust Equipment Finance & Leasing Corp dated November 30, 2018, in the amount of $379,555. Lease 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 at September 30, 2021,was $236,202.

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

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

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
2022	$ 2,106,384	$ 243,635	$ 2,350,019
2023	2,153,077	188,528	2,341,605
2024	904,504	145,245	1,049,749
2025	758,690	120,030	878,720
2026	731,767	96,224	827,991
2027-2031	2,317,195	188,245	2,505,440
Total	$ 8,971,617	$ 981,907	$ 9,953,524

(9) **Commitments and Contingencies:**

The City is engaged in various liability claims incidental to the conduct of its general government operations at September 30, 2021. 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.

(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.

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

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

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

Plan Membership—At October 1, 2020, the date of the latest actuarial valuation, plan participation consisted of the following:

Active Employees	98
Inactive Plan Members or Beneficiaries	47
	145

Total OPEB Liability—The City's total OPEB liability of $2,570,167 was measured as of September 30, 2021, and was determined by an actuarial valuation as of October 1, 2020.

Actuarial Assumptions and Other Inputs—The total OPEB liability in the September 30, 2021, actuarial valuation 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	2.43%
Initial trend rate	7.00%
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.

Mortality rates were based on the Pub-2010 Mortality Tables. All mortality rates are those outlined in Milliman's July 1, 2020, Florida Retirement System (FRS) valuation report.

For the fiscal year ended September 30, 2021, changes in the total OPEB liability were as follows:

Balance at September 30, 2020	$ 3,247,548
Changes for a year:	
Service cost	207,135
Interest	61,996
Differences between expected and actual experience	(508,140)
Changes of assumptions	(338,806)
Benefit payments – implicit rate subsidy	(99,566)
Net changes	(677,381)
Balance at September 30, 2021	$ 2,570,167

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

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

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

The following presents the total OPEB liability of the City calculated using the discount rate of 2.43%, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1% lower (1.43%) or 1% higher (3.43%) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
Total OPEB Liability	$ 2,938,361	$ 2,570,167	$ 2,271,973

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%-6.00%) or 1% higher (5.00%-8.00%) than the current healthcare cost trend rates (4.00%-7.00%):

	1% Decrease	Current Trend Rates	1% Increase
Total OPEB Liability	$ 2,426,421	$ 2,570,167	$ 2,739,059

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

For the year ended September 30, 2021, the City recognized OPEB expense of $133,693. At September 30, 2021, 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	$ 785	$ 406,513
Changes of assumptions	309,482	388,196
Total	$ 310,267	$ 794,709

Deferred outflows for contributions subsequent to the measurement date will be recognized in fiscal year 2022. Other 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
2022	$ (140,588)
2023	(108,236)
2024	(66,227)
2025	(169,391)
2026	-
Thereafter	-

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

(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 full-time 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 $5. The minimum payment is $30 and the maximum payment is $150 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.

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.

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

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

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 60 months after electing to participate, except that certain instructional personnel may participate for up to 96 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

Contributions

The entity participates in certain classes of FRS membership. Each class has descriptions and contribution rates in effect at September 30, 2021, as follows (contribution rates are in agreement with the actuarially determined rates):

FRS Membership Plan & Class	Through June 30, 2021	After June 30, 2021
Regular Class	10.00%	10.82%
Senior Management	27.29%	29.01%
Special Risk	24.45%	25.89%

Current-year employer HIS contributions were made at a rate of 1.66% of covered payroll.

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

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

For the plan year ended June 30, 2021, actual contributions made for employees participating in FRS and HIS were as follows:

Entity Contributions – FRS	$	325,838
Entity Contributions – HIS		49,923
Employee Contributions – FRS		90,223

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

At September 30, 2021, the entity reported a liability related to FRS and HIS as follows:

Plan		Net Pension Liability
FRS	$	646,093
HIS		1,041,827
Total	$	1,687,920

The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. 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, 2021 and June 30, 2020, the entity's proportionate share of the FRS and HIS net pension liabilities were as follows:

Plan	2021	2020
FRS	0.008553143%	0.008395575%
HIS	0.008493266%	0.008669360%

For the year ended June 30, 2021, pension expense was recognized related to the FRS and HIS plans as follows:

Plan		Pension Expense
FRS	$	78,473
HIS		74,891
Total	$	153,364

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

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

Deferred outflows/inflows related to pensions:

At September 30, 2021, 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	$ 110,741	$ -	$ 34,862	$ (436)
Changes of assumptions	442,089	-	81,864	(42,926)
Net difference between projected and actual investment earnings	-	(2,254,055	1,086	-
Change in proportionate share	253,386	(1,787)	23,401	(61,865)
Contributions subsequent to measurement date	100,626	-	14,015	-
	$ 906,842	$ (2,255,842)	$ 155,228	$ (105,227)

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, 2022. 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
2022	$ (230,987)	$ 19,903	$ (211,084)
2023	(283,969)	501	(283,468)
2024	(399,847)	5,519	(394,328)
2025	(544,546)	8,384	(536,162)
2026	9,722	1,987	11,709
Thereafter	1	(308)	(307)
Total	$ (1,449,626)	$ 35,986	$ (1,413,640)

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 2021 for the period July 1, 2013, through June 30, 2020. 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 3.25%. Both the discount rate and the long-term expected rate of return used for FRS investments is 6.80%. This rate decreased from the prior year rate, which was 6.90%. The plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees.

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

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

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 2.16% was used to determine the total pension for the program. This rate decreased from the prior year rate, which was 3.50%. Mortality assumptions for both plans were based on the PUB2010 base table varies by member category and sex, projected generationally with Scale MP-2018 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 2021, 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%	2.1%
Fixed income	20.0%	3.8%
Global equities	54.2%	8.2%
Real estate	10.3%	7.1%
Private equity	10.8%	11.7%
Strategic investments	3.7%	5.7%
Total	100.0%	

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	6.80%	$ 2,889,370	$ 646,093	$ (1,229,036)
HIS	2.16%	1,204,453	1,041,827	908,591

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

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

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.

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, 2020:

	Police Plan	Fire Plan
Inactive plan members or beneficiaries currently receiving benefits	20	12
Inactive plan members entitled to but not yet receiving benefits	6	2
Active plan members	21	12
Total plan membership	47	26

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

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

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.

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, 2021, contributions to the City's pension plans were as follows:

	Police Plan	Fire Plan	Total
Plan member contributions	$ 83,500	$ 49,295	$ 132,795
City contributions	369,605	285,570	655,175
State contributions	138,114	46,520	184,634
Total contributions	$ 591,219	$ 381,385	$ 972,604

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

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

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 two percent COLA is provided with the first adjustment occurring on the fifth anniversary of the employee's retirement date.

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.

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

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

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.

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, 2021:

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, 2021, the annual money-weighted rate of return on the Police and Fire Pension Plan investments, net of pension plan investment expense, was 21.66%, and 20.39%, respectively.

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

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

Net Pension Liability

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, 2021	$ 277,482	$ -

The components of the net pension liability of the pension plans at September 30, 2021, were as follows:

	Police Plan	Fire Plan	Total
Total pension liability	$ 14,964,056	$ 6,612,653	$ 21,576,709
Plan fiduciary net position	(14,889,337)	(6,179,371)	(21,068,708)
Net pension liability	$ 74,719	$ 433,282	$ 508,001
Plan fiduciary net position as percentage of total pension liability	99.50%	93.45%	97.65%

The total pension liability was determined by an actuarial valuation as of October 1, 2020, and measurement date of September 30, 2021, using the following actuarial assumptions to all measurement periods.

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

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

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

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

	Long-Term Expected Real Rate of Return	
Asset Class	**Police Plan**	**Fire Plan**
Domestic Equity	8.3%	8.3%
International Equity	4.1%	4.1%
Bonds	3.1%	3.1%
Convertibles	n/a	7.8%
Private Real estate	5.5%	5.5%
REITS	n/a	8.2%
Cash	0.2%	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.

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

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

Changes in net pension liability:

Changes in each plan's net pension liability were as follows:

	Police Plan		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a – b)
Beginning Balance	$ 13,412,412	$ 12,428,720	$ 983,692
Changes for year:			
Service cost	232,897	-	232,897
Interest	981,457	-	981,457
Differences between expected/actual experience	395,025	-	395,025
Changes of assumptions	707,024	-	707,024
Contributions – employer	-	369,605	(369,605)
Contributions – state	-	138,114	(138,114)
Contributions – employee	-	83,500	(83,500)
Net investment income	-	2,660,897	(2,660,897)
Benefit payments, including refunds	(764,759)	(764,759)	-
Administrative expenses	-	(26,740)	26,740
Net changes	1,551,644	2,460,617	(908,973)
Ending Balance	$ 14,964,056	$ 14,889,337	$ 74,719

	Fire Plan		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a – b)
Beginning Balance	$ 6,303,682	$ 5,371,133	$ 932,549
Changes for year:			
Service cost	153,174	-	153,174
Interest	455,339	-	455,339
Differences between expected/actual experience	33,341	-	33,341
Changes of assumptions	274,362	-	274,362
Contributions – employer	-	285,570	(285,570)
Contributions – state	-	46,520	(46,520)
Contributions – employee	-	49,295	(49,295)
Net investment income	-	1,061,514	(1,061,514)
Benefit payments, including refunds	(607,245)	(607,245)	-
Administrative expenses	-	(27,416)	27,416
Net changes	308,971	808,238	(499,267)
Ending Balance	$ 6,612,653	$ 6,179,371	$ 433,282

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

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

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

The following presents the net pension liability of the City calculated using the 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%	$ 1,800,787	$ 74,719	$ (1,361,463)
Fire	6.90%	1,219,878	433,282	(222,560)
Total		$ 3,020,665	$ 508,001	$ (1,584,023)

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

For the year ended September 30, 2021, the City recognized pension expense of $31,252 and $86,643 in the Police and Fire pension plans, respectively, for a total of $117,895.

At September 30, 2021, 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	$ 295,814	$ (25,727)	$ 37,857	$ (38,519)
Changes of assumptions	471,350	(126,747)	205,773	(78,255)
Net difference between projected and actual investment earnings	-	(1,565,264)	-	(593,050)
	$ 767,164	$ (1,717,738)	$ 243,630	$ (709,824)

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 in succeeding years as follows:

	Police Plan	Fire Plan
2022	$ (148,970)	$ (101,109)
2023	(4,098)	(99,502)
2024	(447,790)	(130,899)
2025	(349,716)	(134,684)
2026	-	-
Thereafter	-	-

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

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

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.

For the year ended September 30, 2021, pension expense was recognized as follows:

Plan	Pension Expense
FRS	$ 78,473
HIS	74,891
Police	31,252
Fire	86,643
Total	$ 271,259

Presented below are the financial statements for each pension trust fund as of and for the year ended September 30, 2021.

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

CITY OF HOLLY HILL, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

(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	$ 193,234	$ 178,266	$ 371,500
Prepaid items	-	3,063	3,063
Receivables			
Employer contributions receivable	12,144	-	12,144
Employee contributions receivable	2,727	1,813	4,540
Interest and dividends receivable	25,431	9,663	35,094
Total receivables	40,302	11,476	51,778
Investments, at fair value			
U.S. Treasury obligations	904,646	116,799	1,021,445
U.S. Government agencies	-	384,611	384,611
Corporate and municipal debt obligations	1,764,577	1,058,068	2,822,645
Mutual funds	10,835,426	3,995,286	14,830,712
Real estate investment trust	1,163,443	-	1,163,443
Pooled funds - real estate	-	431,802	431,802
Total investments	14,668,092	5,986,566	20,654,658
Total assets	14,901,628	6,179,371	21,080,999
LIABILITIES			
Accounts payable	12,291	-	12,291
Total liabilities	12,291	-	12,291
NET POSITION			
Restricted for:			
Pensions	14,889,337	6,179,371	21,068,708
Total net position	$ 14,889,337	$ 6,179,371	$ 21,068,708

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

CITY OF HOLLY HILL, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

(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	$ 369,605	$ 285,570	$ 655,175
Plan members	83,500	49,295	132,795
State - insurance premium taxes	138,114	46,520	184,634
Total contributions	591,219	381,385	972,604
Investment earnings:			
Net appreciation in fair value of investments	2,185,529	949,964	3,135,493
Interest and dividends	517,365	133,723	651,088
Total investment earnings	2,702,894	1,083,687	3,786,581
Less: investment expense	(41,997)	(22,173)	(64,170)
Net investment income (loss)	2,660,897	1,061,514	3,722,411
Total additions	3,252,116	1,442,899	4,695,015
Deductions			
Benefit payments and refunds	764,759	607,245	1,372,004
Administrative expenses	26,740	27,416	54,156
Total deductions	791,499	634,661	1,426,160
Change in net position	2,460,617	808,238	3,268,855
Net position restricted for pensions, beginning of year	12,428,720	5,371,133	17,799,853
Net position restricted for pensions, end of year	$ 14,889,337	$ 6,179,371	$ 21,068,708

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

(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. 87, *Leases*, in June 2017. GASB 87 increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. The provisions in GASB 87 are effective for periods beginning after June 15, 2021.

(b) GASB issued Statement No. 96**,** *Subscription-Based Information Technology Arrangements, in May 2020.* provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended. The provisions in GASB 96 are effective for periods beginning after June 15, 2022.

(14) **Uncertainty:**

During the year ended September 30, 2021, local, U.S., and world governments have continued to be impacted by the global pandemic, coronavirus disease (COVID-19). There is unprecedented uncertainty surrounding the duration of the pandemic, its potential economic ramifications, and any government actions to mitigate them. Accordingly, while management cannot quantify the financial and other impact to the City as of March 12, 2022, management believes that an impact on the City's financial position and results of future operations is reasonably possible.

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

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Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

REQUIRED SUPPLEMENTARY INFORMATION

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

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, 2021

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
Revenues				
Taxes	$ 5,252,994	$ 5,252,994	$ 5,592,772	$ 339,778
Permits and fees	781,790	806,334	1,086,533	280,199
Intergovernmental	1,050,295	1,222,394	1,396,857	174,463
Charges for services	1,668,792	2,577,146	1,538,812	(1,038,334)
Fines and forfeitures	31,375	31,375	105,690	74,315
Investment income	50,150	50,150	8,473	(41,677)
Miscellaneous	37,150	51,482	96,041	44,559
Total revenues	8,872,546	9,991,875	9,825,178	(166,697)
Expenditures				
Current:				
General government	2,140,747	2,994,792	2,248,306	746,486
Public safety	3,979,541	4,041,225	3,839,602	201,623
Transportation	818,360	921,125	444,268	476,857
Culture and recreation	1,002,792	1,194,464	993,650	200,814
Economic environment	611,396	589,736	545,120	44,616
Capital outlay	-	292,461	142,773	149,688
Total expenditures	8,552,836	10,033,803	8,213,719	1,820,084
Excess (deficiency) of revenues over expenditures	319,710	(41,928)	1,611,459	1,653,387
Other financing sources (uses)				
Transfers in	293,610	348,250	375,693	27,443
Transfers out	(613,320)	(356,322)	(374,463)	(18,141)
Total other financing sources (uses)	(319,710)	(8,072)	1,230	9,302
Net change in fund balances	-	(50,000)	1,612,689	1,662,689
Fund balances, beginning of year	6,798,726	6,798,726	6,798,726	-
Fund balances, end of year	$ 6,798,726	$ 6,748,726	$ 8,411,415	$ 1,662,689

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

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, 2021

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
Revenues				
Taxes	$ 1,257,073	$ 1,257,073	$ 1,253,952	$ (3,121)
Intergovernmental	1,314,940	1,343,647	1,367,409	23,762
Investment income	10,000	10,000	6,536	(3,464)
Miscellaneous	-	-	18,817	18,817
Total revenues	2,582,013	2,610,720	2,646,714	35,994
Expenditures				
Current:				
General government	-	53,717	53,716	1
Public safety	284,478	272,978	181,447	91,531
Culture and recreation	134,604	139,887	138,295	1,592
Economic environment	1,023,842	1,582,512	348,483	1,234,029
Capital outlay	875,252	5,469,749	-	5,469,749
Debt service:				
Principal retirement	745,000	745,000	745,000	-
Interest and fiscal charges	109,347	109,348	109,347	1
Total expenditures	3,172,523	8,373,191	1,576,288	6,796,903
Excess (deficiency) of revenues over expenditures	(590,510)	(5,762,471)	1,070,426	6,832,897
Fund balances, beginning of year	5,159,837	5,159,837	5,159,837	-
Fund balances, end of year	$ 4,542,717	$ (602,634)	$ 6,230,263	$ 6,832,897

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

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

Fiscal Year Ending September 30,	2021	2020	2019	2018
Total OPEB Liability				
Service cost	$ 207,135	$ 175,335	$ 183,957	$ 192,912
Interest	61,996	96,129	113,136	96,811
Difference between expected and actual experience	(508,141)	-	1,961	-
Changes of assumptions	(338,806)	515,802	(212,008)	(161,745)
Benefit payments - implicit rate subsidy	(99,566)	(98,235)	(97,449)	(51,107)
Net change in total OPEB liability	(677,382)	689,031	(10,403)	76,871
Total OPEB liability - beginning of year	3,247,548	2,558,517	2,568,920	2,492,049
Total OPEB liability - end of year	$ 2,570,166	$ 3,247,548	$ 2,558,517	$ 2,568,920
Covered payroll	$ 4,850,224	$ 5,471,441	$ 5,167,831	$ 4,897,970
Total OPEB liability as a percentage of covered payroll	52.99%	59.35%	49.51%	52.45%

Notes to Schedule:

Valuation date:	10/1/2020	10/1/2018	10/1/2018	

The reporting date is the same as the measurement date.
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, 2021.

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	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: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

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,							
	2021	2020	2019	2018	2017	2016	2015	2014
Florida Retirement System (FRS)								
Proportion of the net pension liability	0.008553143%	0.008395575%	0.007518387%	0.007058775%	0.006881069%	0.006933778%	0.006481624%	0.005933893%
Proportionate share of the net pension liability	$ 646,093	$ 3,638,766	$ 2,589,157	$ 2,126,140	$ 2,035,374	$ 1,750,784	$ 837,189	$ 362,055
Covered payroll	3,007,439	3,009,486	2,995,927	2,972,676	2,867,432	2,899,517	2,613,798	2,316,138
Proportionate share of the net pension liability as a percentage of covered payroll	21.48%	120.91%	86.42%	71.52%	70.98%	60.38%	32.03%	15.63%
Plan fiduciary net position as a percentage of the total pension	96.40%	78.85%	82.61%	84.26%	83.89%	84.88%	92.00%	96.09%
Health Insurance Subsidy Program (HIS)								
Proportion of the net pension liability	0.008493266%	0.008669360%	0.009257548%	0.009123826%	0.009001025%	0.008940840%	0.008454191%	0.008313805%
Proportionate share of the net pension liability	$ 1,041,827	$ 1,058,515	$ 1,035,827	$ 965,676	$ 962,431	$ 1,042,018	$ 862,194	$ 777,361
Covered payroll	3,007,439	3,009,486	2,995,927	2,972,676	2,867,432	2,899,517	2,613,798	2,316,138
Proportionate share of the net pension liability as a percentage of covered payroll	34.64%	35.17%	34.57%	32.49%	33.56%	35.94%	32.99%	33.56%
Plan fiduciary net position as a percentage of the total pension	3.56%	3.00%	2.63%	2.15%	1.64%	0.97%	0.50%	0.99%

Note 1: GASB 68 requires information for 10 years. However, until a full 10-year trend is compiled, information is presented for only those years for which information is available.

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

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

	As of the Plan Year Ended June 30,							
	2021	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**	**2014**
Florida Retirement System (FRS)								
Contractually required contribution	$ 325,838	$ 278,948	$ 260,211	$ 219,302	$ 195,246	$ 192,301	$ 179,377	$ 155,573
Contributions in relation to the contractually required contribution	325,838	278,948	260,211	219,302	195,246	192,301	179,377	155,573
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Covered payroll	$ 3,007,439	$ 3,009,486	$ 2,995,927	$ 2,972,676	$ 2,867,432	$ 2,899,517	$ 2,613,798	$ 2,316,138
Contributions as a percentage of covered payroll	10.83%	9.27%	8.69%	7.38%	6.81%	6.63%	6.86%	6.72%
Health Insurance Subsidy Program (HIS)								
Contractually required contribution	$ 49,923	$ 49,957	$ 49,732	$ 49,678	$ 47,599	$ 48,132	$ 35,450	$ 30,323
Contributions in relation to the contractually required contribution	49,923	49,957	49,732	49,678	47,599	48,132	35,450	30,323
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Covered payroll	$ 3,007,439	$ 3,009,486	$ 2,995,927	$ 2,972,676	$ 2,867,432	$ 2,899,517	$ 2,613,798	$ 2,316,138
Contributions as a percentage of covered payroll	1.66%	1.66%	1.66%	1.67%	1.66%	1.66%	1.36%	1.31%

Note 1: GASB 68 requires information for 10 years. However, until a full 10-year trend is compiled, information is presented for only those years for which information is available.

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

CITY OF HOLLY HILL, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS POLICE OFFICERS' PENSION PLAN
SEPTEMBER 30, 2021
(UNAUDITED)

Fiscal Year Ending September 30,	2021	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability								
Service cost	$ 232,897	$ 244,781	$ 244,196	$ 218,828	$ 229,740	$ 230,699	$ 222,322	$ 249,756
Interest	981,457	980,818	936,633	894,090	863,912	843,655	823,857	810,040
Changes in benefit terms	-	-	-	-	-	-	(526)	-
Difference between actual and expected experience	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	(764,759)	(730,570)	(697,780)	(700,275)	(706,537)	(619,400)	(655,033)	(1,040,177)
Net change in total pension liability	1,551,644	37,607	612,903	548,300	415,590	470,276	237,253	19,619
Total pension liability - beginning	13,412,412	13,374,805	12,761,902	12,213,602	11,798,012	11,327,736	11,090,483	11,070,864
Total pension liability - ending (a)	$ 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 Fiduciary Net Position								
Contributions - employer	$ 369,605	$ 432,123	$ 491,324	$ 453,423	$ 406,073	$ 460,877	$ 519,860	$ 636,738
Contributions - state	138,114	139,910	138,915	129,437	117,012	108,177	102,019	95,509
Contributions - employee	83,500	76,812	71,049	73,523	72,705	71,468	72,917	67,173
Net investment income	2,660,897	1,316,673	418,296	863,758	998,587	611,485	(206,022)	600,411
Benefit payments, including refunds of contributions	(764,759)	(730,570)	(697,780)	(700,275)	(706,537)	(619,400)	(655,033)	(1,040,177)
Administrative expense	(26,740)	(26,759)	(20,763)	(29,717)	(25,473)	(31,987)	(24,321)	(21,956)
Net change in plan fiduciary net position	2,460,617	1,208,189	401,041	790,149	862,367	600,620	(190,580)	337,698
Plan fiduciary net position - beginning	12,428,720	11,220,531	10,819,490	10,029,341	9,166,974	8,566,354	8,756,934	8,419,236
Plan fiduciary net position - ending (b)	$ 14,889,337	$ 12,428,720	$ 11,220,531	$ 10,819,490	$ 10,029,341	$ 9,166,974	$ 8,566,354	$ 8,756,934
Net pension liability - ending (a) - (b)	$ 74,719	$ 983,692	$ 2,154,274	$ 1,942,412	$ 2,184,261	$ 2,631,038	$ 2,761,382	$ 2,333,549
Plan fiduciary net position as a percentage of the total pension liability	99.50%	92.67%	83.89%	84.78%	82.12%	77.70%	75.62%	78.96%
Covered payroll	$ 1,337,315	$ 1,228,981	$ 1,144,300	$ 1,177,752	$ 1,209,361	$ 1,162,274	$ 1,130,458	$ 1,135,179
Net pension liability as a percentage of covered payroll	5.59%	80.04%	188.26%	164.93%	180.61%	226.37%	244.27%	205.57%
Annual money-weighted rate of return	21.66%	11.80%	3.90%	8.74%	11.14%	7.26%	-2.39%	7.30%

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

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

CITY OF HOLLY HILL, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS POLICE OFFICERS' PENSION PLAN
SEPTEMBER 30, 2021
(UNAUDITED)

Fiscal Year	Actuarially Determined Contribution (ADC)	Contributions in Relation to ADC	Contribution Deficiency (Excess)	Covered Payroll	Contributions as Percentage of Employee Payroll
2021	$ 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%
2014	732,247	732,247	-	1,135,179	64.50%

Notes to Schedule:

Valuation Date: 10/1/2019
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:	15% in first year of employment, 6% for years 1-4, and 4.5% per year thereafter
Payroll Growth:	None.
Investment Rate of Return:	6.90% (7.4% in prior 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
<20	50-54	5.0%
	55	50.0%
	56	75.0%
	57+	100.0%
20+	60+	100.0%
	<56	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: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

CITY OF HOLLY HILL, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS FIREFIGHTERS' PENSION PLAN
SEPTEMBER 30, 2021
(UNAUDITED)

Fiscal Year Ending September 30,	2021	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability								
Service cost	$ 153,174	$ 151,484	$ 153,193	$ 156,508	$ 170,029	$ 169,795	$ 176,408	$ 172,709
Interest	455,339	459,350	439,372	424,522	402,775	378,039	373,007	353,643
Change in excess state money	-	-	-	-	-	(18,139)	-	-
Changes in benefit terms	-	-	(678)	-	-	(131,917)	-	-
Difference between actual and expected experience	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	(607,245)	(356,039)	(349,987)	(345,506)	(323,535)	(325,259)	(271,874)	(271,874)
Net change in total pension liability	308,971	69,711	274,032	206,909	318,386	251,237	232,316	254,478
Total pension liability - beginning	6,303,682	6,233,971	5,959,939	5,753,030	5,434,644	5,183,407	4,951,091	4,696,613
Total pension liability - ending (a)	$ 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 Fiduciary Net Position								
Contributions - employer	$ 285,570	$ 275,076	$ 229,432	$ 258,025	$ 214,936	$ 203,657	$ 176,497	$ 160,213
Contributions - state	46,520	44,151	47,064	43,892	43,415	51,535	55,151	62,761
Contributions - employee	49,295	44,195	43,146	44,435	45,607	51,275	54,681	52,767
Net investment income	1,061,514	539,000	220,041	304,959	420,410	358,369	(20,243)	310,762
Benefit payments, including refunds of contributions	(607,245)	(356,039)	(349,987)	(345,506)	(323,535)	(325,259)	(271,874)	(271,874)
Administrative expense	(27,416)	(29,039)	(23,679)	(33,611)	(26,803)	(40,976)	(29,063)	(21,821)
Net change in plan fiduciary net position	808,238	517,344	166,017	272,194	374,030	298,601	(34,851)	292,808
Plan fiduciary net position - beginning	5,371,133	4,853,789	4,687,772	4,415,578	4,041,548	3,742,947	3,777,798	3,484,990
Plan fiduciary net position - ending (b)	$ 6,179,371	$ 5,371,133	$ 4,853,789	$ 4,687,772	$ 4,415,578	$ 4,041,548	$ 3,742,947	$ 3,777,798
Net pension liability - ending (a) - (b)	$ 433,282	$ 932,549	$ 1,380,182	$ 1,272,167	$ 1,337,452	$ 1,393,096	$ 1,440,460	$ 1,173,293
Plan fiduciary net position as a percentage of the total pension liability	93.45%	85.21%	77.86%	78.65%	76.75%	74.37%	72.21%	76.30%
Covered payroll	$ 704,212	$ 631,352	$ 616,377	$ 709,566	$ 651,531	$ 732,502	$ 692,977	$ 659,584
Net pension liability as a percentage of covered payroll	61.53%	147.71%	223.92%	179.29%	205.28%	190.18%	207.87%	177.88%
Annual money-weighted rate of return	20.39%	11.15%	4.75%	7.00%	10.59%	9.75%	-0.54%	9.06%

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

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

CITY OF HOLLY HILL, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS FIREFIGHTERS' PENSION PLAN
SEPTEMBER 30, 2021
(UNAUDITED)

Fiscal Year	Actuarially Determined Contribution (ADC)	Contributions in Relation to ADC	Contribution Deficiency (Excess)	Covered Payroll	Contributions as Percentage of Employee Payroll
2021	$ 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%
2014	222,974	222,974	-	659,584	33.81%

Notes to Schedule:

Valuation Date: 10/1/2019

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:	10% in first year of employment, 5% for years 1-9, and 4.5% per year thereafter
Payroll Growth:	None.
Investment Rate of Return:	6.90% per year, compounded annually, net of investment related expenses.
Mortality:	*Healthy Active Lives:* Female: PubS.H-2010 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%

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

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

SUPPLEMENTARY INFORMATION

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

CITY OF HOLLY HILL, FLORIDA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2021

	Nonmajor Special Revenue Funds		Total Nonmajor Governmental Funds
	Impact Fees Trust	Law Enforcement Trust	
ASSETS			
Equity in pooled cash and investments	$ 325,234	$ 42,716	$ 367,950
Total assets	$ 325,234	$ 42,716	$ 367,950
FUND BALANCES			
Restricted for:			
Law enforcement	$ 88,667	$ 42,716	$ 131,383
Fire protection	63,281	-	63,281
Transportation	143,678	-	143,678
Recreation	29,608	-	29,608
Total fund balances	325,234	42,716	367,950
Total liabilities and fund balances	$ 325,234	$ 42,716	$ 367,950

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

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

	Nonmajor Special Revenue Funds		Total Nonmajor Governmental Funds
	Impact Fees Trust	Law Enforcement Trust	
Revenues			
Permits and fees	$ 12,230	$ -	$ 12,230
Investment income	370	43	413
Miscellaneous	58	-	58
Total revenues	12,658	43	12,701
Excess (deficiency) of revenues over expenditures	12,658	43	12,701
Net change in fund balances	12,658	43	12,701
Fund balances, beginning of year	312,576	42,673	355,249
Fund balances, end of year	$ 325,234	$ 42,716	$ 367,950

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

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, 2021

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
Revenues				
Permits and fees	$ 17,705	$ 17,705	$ 12,230	$ (5,475)
Charges for services	780	780	-	(780)
Investment income	2,200	2,200	370	(1,830)
Miscellaneous	85	85	58	(27)
Total revenues	20,770	20,770	12,658	(8,112)
Expenditures				
Current:				
General government	20,770	20,770	-	20,770
Total expenditures	20,770	20,770	-	20,770
Net change in fund balances	-	-	12,658	12,658
Fund balances, beginning of year	312,576	312,576	312,576	-
Fund balances, end of year	$ 312,576	$ 312,576	$ 325,234	$ 12,658

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

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, 2021

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
Revenues				
Investment income	$ -	$ -	$ 43	$ 43
Total revenues	-	-	43	43
Expenditures				
Current:				
Planning and code enforcement	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	43	43
Net change in fund balances	-	-	43	43
Fund balances, beginning of year	42,673	42,673	42,673	-
Fund balances, end of year	$ 42,673	$ 42,673	$ 42,716	$ 43

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

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, 2021

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
Revenues				
Grants	$ -	$ 28,707	$ -	$ (28,707)
Investment income	14,500	14,500	2,700	(11,800)
Total revenues	14,500	43,207	2,700	(40,507)
Expenditures				
Current:				
Capital outlay	627,820	2,905,062	932,066	1,972,996
Total expenditures	627,820	2,905,062	932,066	1,972,996
Excess (deficiency) of revenues over expenditures	(613,320)	(2,861,855)	(929,366)	1,932,489
Other financing sources (uses)				
Transfers in	613,320	356,322	356,322	-
Total other financing sources (uses)	613,320	356,322	356,322	-
Net change in fund balances	-	(2,505,533)	(573,044)	1,932,489
Fund balances, beginning of year	2,319,441	2,319,441	2,319,441	-
Fund balances, end of year	$ 2,319,441	$ (186,092)	$ 1,746,397	$ 1,932,489

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

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

	Data Processing	Vehicle Maintenance	Total
ASSETS			
Cash and cash equivalents	$ -	$ -	$ -
Inventories	-	-	-
Prepaid items	-	-	-
Total current assets	-	-	-
Noncurrent assets:			
Capital assets:			
Machinery and equipment	-	-	-
Accumulated depreciation	-	-	-
Total capital assets, net	-	-	-
Total noncurrent assets	-	-	-
Total assets	-	-	-
LIABILITIES			
Current liabilities:			
Accounts payable and accrued liabilities	-	-	-
Accrued wages	-	-	-
Compensated absences	-	-	-
Total current liabilities	-	-	-
Noncurrent liabilities:			
Advances from other funds	-	-	-
Compensated absences	-	-	-
Total noncurrent liabilities	-	-	-
Total liabilities	-	-	-
NET POSITION			
Net investment in capital assets	-	-	-
Unrestricted	-	-	-
Total net position	$ -	$ -	$ -

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

CITY OF HOLLY HILL, FLORIDA
COMBINING STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Data Processing	Vehicle Maintenance	Total
Operating income (loss)	$ -	$ -	$ -
Nonoperating revenues (expenses)			
Loss on disposal of assets	(38,639)	-	(38,639)
Total nonoperating revenues (expenses)	(38,639)	-	(38,639)
Income (loss) before contributions and transfers	(38,639)	-	(38,639)
Transfers in	-	18,141	18,141
Transfers out	(27,443)	-	(27,443)
Change in net position	(66,082)	18,141	(47,941)
Net position, beginning of year	66,082	(18,141)	47,941
Net position, end of year	$ -	$ -	$ -

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

CITY OF HOLLY HILL, FLORIDA
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
SEPTEMBER 30, 2021

	Data Processing	Vehicle Maintenance	Total
Cash flows from operating activities			
Cash paid to employees	$ -	$ -	$ -
Cash paid to suppliers	-	-	-
Net cash provided by (used in) operating activities	-	-	-
Cash flows from noncapital financing activities			
Transfers from other funds	-	-	-
Transfers to other funds	(80,700)	(11,049)	(91,749)
Intergovernmental grant proceeds	-	-	-
Interfund loans	-	-	-
Net cash provided by (used in) noncapital financing activities	(80,700)	(11,049)	(91,749)
Net change in cash and cash equivalents	(80,700)	(11,049)	(91,749)
Cash and cash equivalents, beginning of year	80,700	11,049	91,749
Cash and cash equivalents, end of year	$ -	$ -	$ -
Reconciliation of operating income to net cash provided by (used in) operating activities:			
Operating income (loss)	$ -	$ -	$ -
Adjustments to reconcile net operating income to net cash provided by (used in) operating activities:			
Inventories	-	-	-
Prepaid items	-	-	-
Accounts payable and accrued liabilities	-	-	-
Compensated absences	-	-	-
Net cash provided by (used in) operating activities	$ -	$ -	$ -

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

HOLLY HILL
FLORIDA

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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: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
CITY OF HOLLY HILL, FLORIDA
(Accrual basis of accounting)

Table I

	Fiscal Year									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Governmental Activities:										
Net investment in capital assets	12,698,272	11,247,689	8,932,690	15,573,476	$ 13,755,952	$ 16,030,653	$ 15,794,251	$ 15,003,479	$ 14,212,302	$ 12,676,997
Restricted	6,638,390	5,493,954	6,106,554	6,507,029	6,583,871	4,442,234	3,953,513	3,670,810	3,856,892	4,815,752
Unrestricted (deficit)	4,156,559	1,660,966	545,916	(1,398,695)	(997,664)	(1,397,870)	(1,820,824)	2,736,658	2,522,450	2,968,221
Total governmental activities net position	23,493,221	18,402,609	15,585,160	20,681,810	19,342,159	19,075,017	17,926,940	21,410,947	20,591,644	20,460,970
Business-type Activities:										
Net investment in capital assets	16,731,566	14,513,974	13,335,423	11,767,034	10,500,202	9,338,226	8,306,571	7,665,165	5,175,795	7,180,534
Restricted	1,536,516	1,569,336	2,019,176	2,742,943	3,040,594	3,618,071	3,552,810	3,517,035	4,083,410	2,671,621
Unrestricted	14,377,130	13,353,438	12,335,307	11,541,283	11,083,496	10,027,035	9,575,372	9,460,140	9,983,362	7,774,802
Total business-type activities net position	32,645,212	29,436,748	27,689,906	26,051,260	24,624,292	22,983,332	21,434,753	20,642,340	19,242,567	17,626,957
Primary Government:										
Net investment in capital assets	29,429,838	25,761,663	22,268,113	27,340,510	24,256,154	25,368,879	24,100,822	22,668,644	19,388,097	19,857,531
Restricted	8,174,906	7,063,290	8,125,730	9,249,972	9,624,465	8,060,305	7,506,323	7,187,845	7,940,302	7,487,373
Unrestricted	18,533,689	15,014,404	12,881,223	10,142,588	10,085,832	8,629,165	7,754,548	12,196,798	12,505,812	10,743,023
Total primary government net position	$ 56,138,433	$ 47,839,357	$ 43,275,066	$ 46,733,070	$ 43,966,451	$ 42,058,349	$ 39,361,693	$ 42,053,287	$ 39,834,211	$ 38,087,927

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: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
CITY OF HOLLY HILL, FLORIDA
(Accrual basis of accounting)

Table II

	Fiscal Year									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Expenses:										
Governmental Activities:										
General government	$ 989,006	$ 777,799	$ 2,736,783	$ 2,728,813	$ 2,262,357	$ 2,303,343	$ 2,294,042	$ 2,137,770	$ 2,298,533	$ 2,348,014
Public safety	3,405,581	4,247,351	4,748,821	4,667,120	7,074,310	4,223,371	4,543,641	4,531,911	3,978,943	3,852,378
Physical environment	-	-	29,941	23,508	62,816	22,876	12,801	11,717	-	-
Transportation	656,803	1,333,051	1,086,869	579,611	558,106	945,451	685,998	657,879	578,257	289,592
Economic environment	1,382,853	1,435,056	2,175,644	451,029	481,087	500,992	550,314	676,361	1,242,706	886,764
Culture/recreation	1,554,779	1,184,169	1,247,997	1,023,115	1,028,004	967,372	945,614	965,559	949,879	866,369
Interest on long-term debt	101,893	124,374	137,657	145,263	156,078	170,864	185,409	200,108	174,347	204,683
Total governmental activities expenses	8,090,915	9,101,800	12,163,712	9,618,459	11,622,758	9,134,269	9,217,819	9,181,305	9,222,665	8,447,800
Business-Type Activities:										
Water and sewer	5,866,765	6,543,988	6,322,089	5,148,419	5,095,534	4,749,834	4,547,616	4,244,775	4,001,497	4,243,185
Stormwater Management	891,457	883,454	1,002,275	740,597	760,023	803,918	786,211	758,301	655,116	651,874
Solid Waste	2,276,753	2,327,246	2,475,068	1,856,159	1,760,984	1,773,349	1,715,096	1,650,414	1,662,292	1,220,928
Total business-type activities expenses	9,034,975	9,754,688	9,799,432	7,745,175	7,616,541	7,327,101	7,048,923	6,653,490	6,318,905	6,115,987
Total primary government expenses	17,125,890	18,856,488	21,963,144	17,363,634	19,239,299	16,461,370	16,266,742	15,834,795	15,541,570	14,563,787
Program Revenues:										
Governmental Activities:										
Charges for Services:										
General government	7,107	15,668	2,233,189	-	-	-	84,855	294,936	243,967	160,510
Public safety	123,037	88,093	128,104	361,445	220,607	198,576	250,244	413,875	382,829	396,331
Transportation	104,179	104,142	110,721	112,583	96,591	104,955	100,410	91,226	92,495	80,523
Economic environment	299,402	255,541	-	-	-	-	-	613	5,765	-
Culture/recreation	17,963	10,180	40,131	18,180	17,619	22,813	18,296	16,518	14,531	23,338
Operating grants and contributions	1,036,755	922,920	4,476,544	1,567,327	4,011,193	1,483,592	1,503,092	1,436,128	1,143,863	1,224,367
Capital grants and contributions	1,155,149	728,448	137,050	136,236	230,421	195,997	456,138	199,013	209,098	397,333
Total governmental activities program revenues	2,743,592	2,124,992	7,125,739	2,195,771	4,576,431	2,005,933	2,413,035	2,452,309	2,092,548	2,282,402
Business-Type Activities:										
Charges for Services:										
Water/Sewer	8,114,542	7,565,604	7,282,905	6,896,965	6,462,660	6,188,254	5,933,831	5,675,300	5,772,142	5,539,606
Stormwater Management	1,153,511	1,085,454	1,172,041	937,927	947,208	946,661	801,878	796,720	803,372	805,923
Solid Waste	2,566,120	2,570,030	2,616,307	2,565,227	2,587,645	2,477,576	2,314,039	2,196,706	1,962,148	1,689,857
Capital grants and contributions	662,696	486,528	119,880	-	3,330	29,484	6,660	11,151	5,052	8,643
Total business-type activities program revenues	12,496,869	11,707,616	11,191,133	10,400,119	10,000,843	9,641,975	9,056,408	8,679,877	8,542,714	8,044,029
Total primary government program revenues	15,240,461	13,832,608	18,316,872	12,595,890	14,577,274	11,647,908	11,469,443	11,132,186	10,635,262	10,326,431

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
CITY OF HOLLY HILL, FLORIDA
(Accrual basis of accounting)

Table II
(Continued)

	Fiscal Year									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Net (Expense)/Revenue:										
Governmental activities	$ (5,347,323)	$ (6,976,808)	$ (5,037,973)	$ (7,422,688)	$ (7,046,327)	$ (7,128,336)	$ (6,804,784)	$ (6,728,996)	$ (7,130,117)	$ (6,165,398)
Business-type activities	3,461,894	1,952,928	1,391,701	2,654,944	2,384,302	2,314,874	2,007,485	2,026,387	2,223,809	1,928,042
Total primary government net expense	(1,885,429)	(5,023,880)	(3,646,272)	(4,767,744)	(4,662,025)	(4,813,462)	(4,797,299)	(4,702,609)	(4,906,308)	(4,237,356)
General Revenues and Other Changes in Net Position:										
Governmental Activities:										
Taxes:										
Property taxes	5,655,050	5,264,471	5,134,887	5,009,789	4,709,638	4,584,325	4,374,822	4,183,446	3,971,682	4,052,328
Sales taxes	785,457	672,133	690,554	687,814	652,102	630,891	602,221	565,457	536,137	510,207
Franchise fees	822,678	776,634	819,985	824,765	804,957	804,237	844,531	813,872	762,928	762,083
Other taxes	2,057,049	1,971,149	1,009,375	990,253	933,987	918,263	888,784	900,342	913,465	854,439
Intergovernmental revenues	705,558	638,990	474,129	459,288	348,443	324,537	319,010	300,608	288,696	275,803
Investment earnings	18,122	177,422	121,730	124,771	58,921	50,743	8,900	4,002	14,658	2,646
Miscellaneous revenue	45,771	40,016	160,309	64,531	82,148	147,617	168,310	148,772	156,425	78,127
Gain (loss) on capital asset disposal	-	-	-	-	(1,090,468)	-	-	-	-	-
Transfers	348,250	253,442	-	1,131,539	813,741	815,800	631,800	631,800	616,800	616,800
Total governmental activities	10,437,935	9,794,257	8,410,969	9,292,750	7,313,469	8,276,413	7,838,378	7,548,299	7,260,791	7,152,433
Business-Type Activities:										
Investment earnings	14,317	181,706	167,507	82,286	39,981	19,936	10,348	5,186	8,601	1,747
Transfers	(348,250)	(253,442)	-	(1,131,539)	(813,741)	(815,800)	(631,800)	(631,800)	(616,800)	(150,000)
Other	80,503	(134,350)	55,508	32,700	30,418	29,569	-	-	-	-
Total business-type activities	(253,430)	(206,086)	223,015	(1,016,553)	(743,342)	(766,295)	(621,452)	(626,614)	(608,199)	(148,253)
Total primary government	$ 10,184,505	$ 9,588,171	$ 8,633,984	$ 8,276,197	$ 6,570,127	$ 7,510,118	$ 7,216,926	$ 6,921,685	$ 6,652,592	$ 7,004,180
Changes in Net Position:										
Governmental activities	$ 5,090,612	$ 2,817,449	$ 3,372,996	$ 1,870,062	$ 267,142	$ 1,148,077	$ 1,033,594	$ 819,303	$ 130,674	$ 987,035
Business-type activities	3,208,464	1,746,842	1,614,716	1,638,391	1,640,960	1,548,579	1,386,033	1,399,773	1,615,610	1,779,789
Total primary government	$ 8,299,076	$ 4,564,291	$ 4,987,712	$ 3,508,453	$ 1,908,102	$ 2,696,656	$ 2,419,627	$ 2,219,076	$ 1,746,284	$ 2,766,824

Note: In 2020 prior years property taxes were restated to include property taxes levied by other governments and remitted to the City for the Community 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: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

FUND BALANCES - GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
CITY OF HOLLY HILL, FLORIDA
(Modified accrual basis of accounting)

Table III

	Fiscal Year									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
General Fund:										
Nonspendable	$ 225,872	$ 121,522	$ 17,217	$ 30,737	$ 75,110	$ 9,554	$ 13,296	$ 19,653	$ 17,395	$ 1,645
Restricted	80,135	26,280	484,554	399,002	235,491	99,491	228,309	316,533	196,458	605,017
Assigned	1,316,184	925,645	2,210,612	2,033,089	1,011,304	1,146,501	767,132	1,617,533	558,359	1,780,964
Unassigned	6,789,224	5,725,279	2,157,015	2,175,186	1,219,178	3,791,172	3,676,556	2,352,968	3,016,441	2,119,220
Total general fund	$ 8,411,415	$ 6,798,726	$ 4,869,398	$ 4,638,014	$ 2,541,083	$ 5,046,718	$ 4,685,293	$ 4,306,687	$ 3,788,653	$ 4,506,846
All Other Governmental Funds:										
Nonspendable	$ -	$ -	$ -	$ 37	$ 1,220	$ -	$ -	$ -	$ 16,400	$ -
Restricted	6,598,213	5,515,086	5,830,972	5,755,688	8,515,283	8,226,566	7,843,852	7,500,251	8,558,234	4,210,735
Committed	1,746,397	2,319,441	2,291,412	735,699	1,078,195	131,223	131,004	130,991	130,978	130,961
Assigned	-	-	-	4,046	2,557	1,664	4,597	8,799	4,453	20,045
Unassigned	-	-	-	-	-	-	-	-	-	(1,715)
Total all other governmental funds	$ 8,344,610	$ 7,834,527	$ 8,122,384	$ 6,495,470	$ 9,597,255	$ 8,359,453	$ 7,979,453	$ 7,640,041	$ 8,710,065	$ 4,360,026

Source: Balance Sheet Statement 3

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
CITY OF HOLLY HILL, FLORIDA
(Modified accrual basis of accounting)

Table IV

	Fiscal Year									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Revenue:										
Taxes	$ 6,846,724	$ 6,479,490	$ 6,466,760	$ 6,362,040	$ 6,057,443	$ 5,910,665	$ 5,735,019	$ 5,648,079	$ 5,431,600	$ 5,381,971
Permits and fees	1,098,763	1,005,318	1,325,250	1,035,373	985,112	977,793	997,830	1,072,873	968,414	869,747
Intergovernmental	2,764,266	4,812,525	4,778,115	3,374,400	2,329,931	2,178,772	2,459,898	2,078,751	1,816,087	2,032,148
Charges for services	1,538,812	1,339,139	1,369,612	151,772	144,036	152,030	130,129	133,288	126,279	123,709
Fines and forfeitures	105,690	78,859	60,008	210,044	59,294	37,071	115,209	271,272	228,493	319,638
Investment Income	18,122	177,353	109,185	112,104	31,850	42,471	8,177	3,415	9,995	2,505
Miscellaneous	114,916	306,750	197,193	105,426	1,471,660	191,188	171,545	151,358	163,817	93,803
Total revenue	12,487,293	14,199,434	14,306,123	11,351,159	11,079,326	9,489,990	9,617,807	9,359,036	8,744,685	8,823,521
Expenditures:										
General government	2,302,022	1,804,129	1,928,980	2,414,366	2,065,509	2,138,730	2,079,960	2,048,137	2,259,139	2,376,905
Public safety	4,021,049	4,161,400	4,461,767	4,771,581	6,820,451	4,200,985	4,188,393	4,335,023	4,409,235	3,808,003
Transportation	444,268	1,121,842	849,025	337,299	296,719	722,949	522,141	426,670	783,393	274,514
Economic environment	893,603	945,788	1,028,024	258,634	255,518	309,424	563,039	1,084,763	1,597,229	2,725,325
Culture/recreation	1,131,945	950,366	985,466	821,443	823,203	1,046,301	1,212,663	1,001,836	995,081	746,812
Capital outlay	1,074,839	2,955,174	2,321,187	4,032,573	2,052,201	298,994	119,004	798,564	221,442	2,129,771
Debt Service:										
Principal retirement	745,000	730,000	715,000	700,000	685,000	670,000	655,000	640,000	336,283	155,367
Interest and fiscal charges	109,347	126,937	144,224	151,654	162,299	176,982	191,388	207,834	127,837	145,059
Total expenditures	10,722,073	12,795,636	12,433,673	13,487,550	13,160,900	9,564,365	9,531,588	10,542,827	10,729,639	12,361,756
Excess of revenue over (under) expenditures	1,765,220	1,403,798	1,872,450	(2,136,391)	(2,081,574)	(74,375)	86,219	(1,183,791)	(1,984,954)	(3,538,235)
Other Financing Sources (Uses):										
Revenue bonds issued	-	-	-	-	-	-	-	-	5,000,000	4,835,000
Transfers in	732,015	815,747	1,940,400	1,139,940	2,979,593	1,676,473	1,479,302	1,486,402	1,226,600	1,117,408
Transfers out	(374,463)	(578,074)	(1,940,400)	(8,403)	(2,165,852)	(860,673)	(847,502)	(854,602)	(609,800)	(500,608)
Payment to refunded bond escrow	-	-	-	-	-	-	-	-	-	(5,069,884)
Total other financing sources (uses)	357,552	237,673	-	1,131,537	813,741	815,800	631,800	631,800	5,616,800	381,916
Net change in fund balances	$ 2,122,772	$ 1,641,471	$ 1,872,450	$ (1,004,854)	$ (1,267,833)	$ 741,425	$ 718,019	$ (551,991)	$ 3,631,846	$ (3,156,319)
Debt service as a percentage of noncapital expenditures	11.0%	8.7%	10.4%	7.5%	6.4%	9.6%	10.1%	9.7%	5.4%	3.8%

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY **Table V**
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]
2012	2011	$ 341,308,061	$ 124,913,797	$ 50,582,833	$ 170,869	$ 32,471,333	$ 10,158,227	$ 30,882,288	$ 55,935,254	$ 646,422,662	$ 158,594,230	$ 487,828,432	6.95000
2013	2012	$ 321,531,011	$ 111,476,945	$ 47,917,706	$ 124,093	$ 31,699,934	$ 26,384,666	$ 16,223,093	$ 53,870,338	$ 609,227,786	$ 158,725,598	$ 450,502,188	7.35000
2014	2013	$ 355,474,927	$ 113,622,435	$ 47,842,246	$ 102,733	$ 30,974,889	$ 24,296,064	$ 12,155,503	$ 51,671,231	$ 636,140,028	$ 140,800,574	$ 495,339,454	7.53000
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	$ 14,171,982	$ 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	$ 12,716,224	$ 73,181,326	$ 887,497,071	$ 181,527,765	$ 705,969,306	6.25000

Source: Property Appraiser, Volusia County, Florida
Final Post VAB Values Grouped by Property Classification Report
Final Millage Rates Report

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
Property is assessed at actual value. Tax rates are per $1,000 of assessed value.

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

DIRECT AND OVERLAPPING PROPERTY TAX RATES
LAST TEN FISCAL YEARS
CITY OF HOLLY HILL, FLORIDA

Table VI

Fiscal Year[1]	Tax Year	Holly Hill	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
2012	2011	6.95000	6.37910	0.40000	8.06300	0.33130	0.03450	1.75000	0.20800	0.09290	24.20880
2013	2012	7.35000	6.48090	0.40000	7.88800	0.33130	0.03450	1.25000	0.20800	0.09290	24.03560
2014	2013	7.53000	6.87090	0.40000	7.35800	0.32830	0.03450	1.00000	0.20800	0.09290	23.82260
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

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: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

PRINCIPAL PROPERTY TAXPAYERS
CURRENT AND NINE YEARS AGO
CITY OF HOLLY HILL, FLORIDA

Table VII

Taxpayer	September 30, 2021 Assessed Taxable Value ($ in Thousands)	Rank	Percent to Total Assessed Taxable Value	September 30, 2012 Assessed Taxable Value ($ in Thousands)	Rank	Percent to Total Assessed Taxable Value
Daytona Grande LLC	$ 23,163	1	3.28%	-	-	-
Florida Power & Light Company	$ 16,028	2	2.27%	$ 8,399	3	1.72%
Holly Hill RHF Housing, Inc	$ 14,321	3	2.03%	$ 9,425	2	1.93%
Sun Holly Forest, LLC	$ 11,216	4	1.59%	$ 6,915	4	1.42%
Highlander Corp	$ 10,398	5	1.47%	$ 5,068	6	1.04%
United Rentals N America Inc	$ 8,163	6	1.16%	-	-	-
J 8 Land Partners LLLP	$ 7,393	7	1.05%	-	-	-
NAC Health Plan Inc	$ 5,698	8	0.81%	-	-	-
SNH SE Holly Hill LLC	$ 5,683	9	0.80%	-	-	-
Walmart Stores East LP	$ 5,586	10	0.79%	-	-	-
Holly Hill Associates, Inc	$ -	-	-	$ 56,369	1	11.56%
Charleston Place Ltd. Ptr	$ -	-	-	$ 5,592	5	1.15%
Riverside Holly Hill LLC	$ -	-	-	$ 4,771	7	0.98%
Metra Electronics Corp	$ -	-	-	$ 3,981	8	0.82%
HH Blue Tides LLC	$ -	-	-	$ 3,925	9	0.80%
Holly Station Inc	$ -	-	-	$ 3,689	10	0.76%
Totals	$ 107,650		15.25%	$ 108,134		22.17%

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: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

PROPERTY TAX LEVIES AND COLLECTIONS **Table VIII**
LAST TEN FISCAL YEARS
CITY OF HOLLY HILL, FLORIDA
($ in thousands)

Fiscal Year Ended September	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
2012	$ 3,308,482	$ 3,200,817	96.75%	$ 2,899	$ 3,203,716	96.83%
2013	$ 3,311,191	$ 3,203,655	96.75%	$ 15,556	$ 3,219,211	97.22%
2014	$ 3,419,275	$ 3,296,191	96.40%	$ 15,607	$ 3,311,799	96.86%
2015	$ 3,473,127	$ 3,413,302	98.28%	$ 4,250	$ 3,417,552	98.40%
2016	$ 3,657,068	$ 3,537,828	96.74%	$ 3,694	$ 3,541,522	96.84%
2017	$ 3,718,849	$ 3,601,297	96.84%	$ 610	$ 3,601,907	96.86%
2018	$ 3,964,708	$ 3,853,830	97.20%	$ 8,896	$ 3,862,726	97.43%
2019	$ 4,062,601	$ 3,917,093	96.42%	$ 218,370	$ 4,135,463	101.79%
2020	$ 4,122,079	$ 3,815,378	92.56%	$ 163,615	$ 3,978,992	96.53%
2021	$ 4,412,308	$ 4,124,026	93.47%	$ -	$ 4,124,026	93.47%

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. 2014 collections are from the 2013 tax levy) and reported in the year used for revenue recognition.

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

WATER PRODUCED AND CONSUMED/WASTEWATER TREATED **Table IX**
LAST TEN FISCAL YEARS

Fiscal Year Ended September	Gallons of Water Production	Gallons of Wastewater Treated
2012	372,733,000	514,650,000
2013	353,886,000	563,130,000
2014	347,865,000	563,070,000
2015	333,052,000	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	417,344,000	598,231,000
2020	392,233,000	690,003,000
2021	375,825,000	693,500,000

Source: Public Works Departments, City of Holly Hill, Florida

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

WATER AND SEWER UTILITY RATES **Table X**
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
2012	$ 12.04	$ 5.86	$ 7.03	$ 14.31	$ 6.74	N/A
2013	$ 12.81	$ 6.04	$ 7.25	$ 14.74	$ 6.95	N/A
2014	$ 13.20	$ 6.23	$ 7.47	$ 15.18	$ 7.16	N/A
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 two pages					
2021	See next two pages					

Source: Utility Billing Department, City of Holly Hill, Florida

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

WATER AND SEWER UTILITY RATES **Table X**
LAST TEN FISCAL YEARS
CITY OF HOLLY HILL, FLORIDA

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
2020	Inside Residential	$ 3.98	$ 7.95	$ 9.15
	Inside Multi Unit Residential	$ 3.98	$ 7.95	$ 9.15
	Inside Non-Residential	$ 7.95	$ 7.95	$ 9.15
	Inside Multi Unit Non-Residential	$ 3.98	$ 7.95	$ 9.15
	Outside Residential	$ 4.98	$ 9.94	$ 11.44
	Outside Multi Unit Residential	$ 4.98	$ 9.94	$ 11.44
	Outside Non-Residential	$ 9.94	$ 9.94	$ 11.44
	Outside Multi Unit Non-Residential	$ 4.98	$ 9.94	$ 11.44
2021	Inside Residential	$ 4.20	$ 8.39	$ 9.65
	Inside Multi Unit Residential	$ 4.20	$ 8.39	$ 9.65
	Inside Non-Residential	$ 8.39	$ 8.39	$ 9.65
	Inside Multi Unit Non-Residential	$ 4.20	$ 8.39	$ 9.65
	Outside Residential	$ 5.25	$ 10.48	$ 12.07
	Outside Multi Unit Residential	$ 5.25	$ 10.48	$ 12.07
	Outside Non-Residential	$ 10.48	$ 10.48	$ 12.07
	Outside Multi Unit Non-Residential	$ 5.25	$ 10.48	$ 12.07

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

WATER AND SEWER UTILITY RATES **Table X**
LAST TEN FISCAL YEARS
CITY OF HOLLY HILL, FLORIDA

Fiscal Year Ended September 30	Fee Type	Monthly Water Service Fees 10001 to 15,000 Gallons	Monthly Water Service Fees Over 15,000 Gallons	Monthly Sewer Service Fees 0 to 2,000 Gallons	Monthly Sewer Service Fees Over 2,000 Gallons
2020	Inside Residential	$ 9.94	$ 10.74	$ 3.09	$ 9.35
	Inside Multi Unit Residential	$ 9.94	$ 10.74	$ 3.09	$ 9.35
	Inside Non-Residential	$ 9.15	$ 9.15	$ 9.35	$ 9.35
	Inside Multi Unit Non-Residential	$ 9.94	$ 10.74	$ 3.09	$ 9.35
	Outside Residential	$ 12.43	$ 13.43	$ 3.86	$ 11.69
	Outside Multi Unit Residential	$ 12.43	$ 13.43	$ 3.86	$ 11.69
	Outside Non-Residential	$ 11.44	$ 11.44	$ 11.69	$ 11.69
	Outside Multi Unit Non-Residential	$ 12.43	$ 13.43	$ 3.86	$ 11.69
2021	Inside Residential	$ 10.49	$ 11.33	$ 3.26	$ 9.86
	Inside Multi Unit Residential	$ 10.49	$ 11.33	$ 3.26	$ 9.86
	Inside Non-Residential	$ 9.65	$ 9.65	$ 9.86	$ 9.86
	Inside Multi Unit Non-Residential	$ 10.49	$ 11.33	$ 3.26	$ 9.86
	Outside Residential	$ 13.11	$ 14.16	$ 4.07	$ 12.33
	Outside Multi Unit Residential	$ 13.11	$ 14.16	$ 4.07	$ 12.33
	Outside Non-Residential	$ 12.07	$ 12.07	$ 12.33	$ 12.33
	Outside Multi Unit Non-Residential	$ 13.11	$ 14.16	$ 4.07	$ 12.33

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

TEN LARGEST WATER AND SEWER CUSTOMERS **Table XI**
CURRENT AND NINE YEARS AGO
CITY OF HOLLY HILL, FLORIDA

	September 30, 2021			September 30, 2012		
Customer Account Name	Annual Water/ Sewer Sales	Rank	Percent to Total Combined Water/Sewer Sales	Annual Water/ Sewer Sales	Rank	Percent to Total Combined Water/Sewer Sales
MGH Condo Assoc Inc	$ 714,694	2	9.26%	$ 171,994	1	3.22%
Angelica Health Svc	563,062	1	7.30%	127,498	3	2.39%
Holly Point Apartments (Royal American)	181,706	3	2.35%	103,263	4	1.93%
Blue Tide Apartments #A&B	74,844	7	0.97%	75,663	6	1.42%
Maple Leaf Own Condo	61,725	6	0.80%	43,327	7	0.81%
Bishops Glenn	50,048	4	0.65%	135,313	2	2.53%
Sun Communities Operating LMT	40,700	9	0.53%	32,553	9	0.61%
MGH Maint Assoc Inc	40,348	8	0.52%	-	-	0.00%
Florida Health Care	36,891	5	0.48%	-	-	0.00%
Holly Square Assn	32,820	10	0.43%	37,789	8	0.71%
Charleston Place LP	-	-	0.00%	101,736	5	1.90%
Riviera Senior Living LLC	-	-	0.00%	26,287	10	0.49%
Total	$ 1,796,838			$ 855,423		
Total Water and Sewer Sales	$ 7,716,939			$ 5,344,550		

Source: Utility Billing Department, City of Holly Hill, Florida

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS
CITY OF HOLLY HILL, FLORIDA

Table XII

Fiscal Year Ended September 30	Governmental Activities				Business-type			Total Primary Government	Percent of Personal Income	Per Capita
	Redevelopment Notes	State Revolving Fund Loans[1]	Other Notes/ Capital Leases	Total	Water and Sewer Bonds	State Revolving Fund Loans[1]	Total			
2012	$ 4,835,000	$ -	$ 36,283	$ 4,871,283	$ 14,150,000	$ 9,719,893	$ 23,869,893	$ 28,741,176	7.39%	$ 2,471
2013	$ 9,535,000	$ -	$ -	$ 9,535,000	$ 15,450,000	$ 9,059,235	$ 24,509,235	$ 34,044,235	7.30%	$ 2,928
2014	$ 8,895,000	$ -	$ -	$ 8,895,000	$ 14,465,000	$ 8,382,640	$ 22,847,640	$ 31,742,640	7.74%	$ 2,718
2015	$ 8,240,000	$ -	$ -	$ 8,240,000	$ 13,275,000	$ 7,689,713	$ 20,964,713	$ 29,204,713	5.94%	$ 2,482
2016	$ 7,570,000	$ -	$ -	$ 7,570,000	$ 12,060,000	$ 6,980,042	$ 19,040,042	$ 26,610,042	5.48%	$ 2,255
2017	$ 6,885,000	$ -	$ -	$ 6,885,000	$ 10,820,000	$ 6,253,203	$ 17,073,203	$ 23,958,203	4.74%	$ 2,006
2018	$ 6,185,000	$ -	$ -	$ 6,185,000	$ 9,550,000	$ 5,508,772	$ 15,058,772	$ 21,243,772	5.30%	$ 1,739
2019	$ 5,470,000	$ -	$ -	$ 5,470,000	$ 8,593,381	$ 4,746,300	$ 13,339,681	$ 18,809,681	4.70%	$ 1,540
2020	$ 4,740,000	$ -	$ -	$ 4,740,000	$ 7,213,143	$ 3,965,338	$ 11,178,481	$ 15,918,481	2.60%	$ 1,288
2021	$ 3,995,000	$ -	$ -	$ 3,995,000	$ 5,806,202	$ 3,165,415	$ 8,971,617	$ 12,966,617	2.85%	$ 1,001

Source: Finance Department, City of Holly Hill, Florida
U.S. Census Bureau - Population of Holly Hill
U.S. Census Bureau - Median Household 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.

[1] Effective 10/01/2009, the governmental activities' state revolving fund loan was transferred to business-type activities in conjunction with the establishment of the Stormwater Utility Fund.

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

RATIOS OF GENERAL BONDED DEBT OUTSTANDING **Table XIII**
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: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT **Table XIV**
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	$ -	1.7744%	$ -
City direct debt			3,995,000
Total direct and overlapping debt			$ 3,995,000

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 capital leases
Estimated percentage based on 2019 Final Gross Taxable Value (Form DR-422)

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial

LEGAL DEBT MARGIN INFORMATION **Table XV**
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: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

PLEDGED REVENUE COVERAGE
LAST TEN FISCAL YEARS
CITY OF HOLLY HILL, FLORIDA
($000's)

Table XVI

	Fiscal Year									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
CRA Redevelopment Revenue Notes:										
(Defined) revenues	$ 2,621	$ 2,407	$ 2,361	$ 2,250	$ 2,130	$ 2,000	$ 1,972	$ 1,685	$ 1,511	$ 1,570
Less: operating expenses	-	-	-	-	-	-	-	-	-	-
Net revenue available for debt service	2,621	2,407	2,361	2,250	2,130	2,000	1,972	1,685	1,511	1,570
Debt Service payments:										
Principal	745	730	715	700	685	670	655	640	300	246
Interest	109	127	144	147	162	177	192	208	99	224
Total debt service payments	$ 854	$ 857	$ 859	$ 847	$ 847	$ 847	$ 847	$ 848	$ 399	$ 470
Coverage ratio (times)	3.07	2.81	2.75	2.66	2.51	2.36	2.33	1.99	3.79	3.34
FDEP Clean Water State Revolving Fund Loans:										
(Defined) stormwater revenues	$ 1,154	$ 1,085	$ 1,053	$ 937	$ 947	$ 947	$ 802	$ 796	$ 803	$ 806
Less: operating expenses	582	553	669	394	407	457	440	393	283	270
Net revenue available for debt service	571	532	384	543	540	490	362	403	520	536
Debt Service payments:										
Principal	332	324	317	310	303	296	289	283	276	270
Interest	22	29	37	44	50	58	65	71	78	84
Total debt service payments	$ 354	$ 353	$ 354	$ 354	$ 353	$ 354	$ 354	$ 354	$ 354	$ 354
Coverage ratio (times)	1.62	1.51	1.08	1.53	1.53	1.38	1.02	1.14	1.47	1.51
Water and Sewer System Revenue Bonds:										
(Defined) water/sewer system revenues	$ 8,115	$ 7,566	$ 7,283	$ 6,872	$ 6,463	$ 6,188	$ 5,934	$ 5,675	$ 5,776	$ 5,553
Less: operating expenses	3,874	4,573	4,332	3,291	3,101	2,691	2,519	2,478	2,373	2,242
Net revenue available for debt service	4,241	2,993	2,951	3,581	3,362	3,497	3,415	3,197	3,403	3,311
Debt Service payments:										
Principal	1,355	1,330	1,295	1,270	1,240	1,215	1,190	985	985	855
Interest	208	244	280	268	297	325	352	402	402	563
Total debt service payments	$ 1,563	$ 1,574	$ 1,575	$ 1,538	$ 1,537	$ 1,540	$ 1,542	$ 1,387	$ 1,387	$ 1,418
Coverage ratio (times)	2.71	1.90	1.87	2.33	2.19	2.27	2.21	2.30	2.45	2.33
FDEP Clean Water State Revolving Fund Loans:										
Subordinate Debt Service payments:										
Principal	468	457	446	435	425	413	403	394	385	376
Interest	62	74	85	96	107	117	126	137	146	155
Total debt service payments	$ 530	$ 531	$ 531	$ 531	$ 532	$ 530	$ 529	$ 531	$ 531	$ 531
Combined Coverage ratio (times)	2.03	1.42	1.40	1.73	1.62	1.69	1.65	1.67	1.77	1.70

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: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

DEMOGRAPHIC AND ECONOMIC STATISTICS **Table XVII**
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[2]	Median Household Income[3]	County Unemployment Rate[4]
2012	11,628	$ 17,445,812	$ 35,228	$ 43,419	10.00%
2013	11,679	$ 17,611,927	$ 35,238	$ 27,313	6.00%
2014	11,765	$ 18,413,739	$ 36,664	$ 41,714	5.60%
2015	11,985	$ 19,297,694	$ 38,154	$ 41,117	5.30%
2016	12,142	$ 20,461,018	$ 39,151	$ 43,070	5.20%
2017	12,479	$ 21,280,600	$ 40,566	$ 44,915	3.70%
2018	12,218	$ 22,613,682	$ 42,374	46,760	3.50%
2019	12,316	n/a	$ 40,081	n/a	2.90%
2020	12,357	$ 24,444,162	$ 44,180	$ 49,494	7.60%
2021	12,958	$ 26,095,706	$ 46,475	$ 35,113	4.30%

Sources: [1] U.S. Census Bureau - Population of Holly Hill, FL
[2] U.S. Bureau of Economic Analysis - Personal Income of Volusia County, FL
Personal Income in Thousand of Dollars
[2] U.S. Bureau of Economic Analysis - Per Capita Personal Income of Volusia County, FL
[3] U.S. Census Bureau - Median Household Income of Volusia County, FL
[4] U.S. Bureau of Labor Statistics - County Unemployment Rate of Volusia County, FL

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

PRINCIPAL EMPLOYERS
CURRENT AND NINE YEARS AGO
CITY OF HOLLY HILL, FLORIDA

Table XVIII

Employer	September 30, 2021 Total Employees	Rank	Percent to Total City Employment	September 30, 2012 Total Employees	Rank	Percent to Total City Employment
Florida Health Care	832	1	13.10%	800	1	13.90%
Metra Electronics Corporation	400	2	6.30%	501	2	8.70%
Holly Hill R.H.F. Housing Inc (Bishop's Glen)	225	3	3.54%	225	3	3.91%
City of Holly Hill	117	4	1.84%	85	5	1.48%
Holly Hill Elementary/Middle School	101	5	1.59%	114	4	1.98%
Bob's Space Racers	75	6	1.18%	60	7	1.04%
Surface Crafters	73	7	1.15%	-	-	-
Angelica	69	8	1.09%	-	-	-
Five Star Quality Care (Riviera)	65	9	1.02%	-	-	-
R & R Industries, Inc	64	10	1.01%	-	-	-
Cicero Masonry, Inc	-	-	-	75	6	1.30%
Parks Stage Restaurant	-	-	-	25	9	0.43%
Mediatech, Inc	-	-	-	26	8	0.45%
Durostone Solid Surfaces, Inc	-	-	-	18	10	0.31%
Total	2,021		31.83%	1,929		33.51%
Estimated Civilian Labor Force	6,349			5,756		

Source: Volusia County Economic Development
U.S. Census Bureau - Population of Holly Hill
U.S. Census Bureau - Civilian Labor Force of Holly Hill

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM **Table XIX**
LAST TEN FISCAL YEARS
CITY OF HOLLY HILL, FLORIDA

	Full-Time Equivalent Employees at September 30,									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
General Government:										
City Commission	5.00	5.00	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
City Manager	2.00	2.50	2.0	2.0	2.0	2.0	3.6	2.5	2.5	2.5
Finance/Administration	12.00	13.00	13.0	11.0	11.8	11.8	10.0	12.0	12.0	12.0
Human Relations	1.00	1.00	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Information Technology	1.00	1.00	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Public Safety:										
Police:										
Officers	25.00	25.50	25.5	25.0	25.0	25.0	27.0	31.0	30.0	29.0
Civilians	3.00	4.00	4.0	5.0	5.7	5.7	5.7	5.0	5.0	5.0
Fire:										
Firefighters and officers	13.00	13.00	13.0	13.0	13.0	13.0	13.0	13.5	13.5	13.5
Civilians	1.00	1.00	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Protective Inspection	7.50	6.85	6.5	5.9	4.0	4.0	4.0	-	-	-
Physical Environment:										
Transportation	7.50	7.50	7.0	7.0	7.0	7.0	7.0	2.5	2.5	2.5
Buildings & Grounds	6.20	6.20	6.5	6.0	6.5	6.5	6.0	6.0	6.0	6.0
Culture/Recreation:										
Recreation	-	-	-	-	-	-	-	-	-	-
Economic Environment:										
Community Redevelopment	1.00	1.00	1.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Public Works:										
Administration	3.00	3.00	3.0	-	-	-	-	6.0	6.0	6.0
Stormwater	3.50	3.50	4.0	4.2	4.2	4.2	4.7	3.5	3.5	3.5
Solid Waste	-	-	-	-	-	-	-	-	-	-
Public Utilities:										
Water	13.50	11.50	11.0	14.3	14.0	14.0	14.0	14.5	14.5	14.5
Sewer	12.00	12.00	11.0	12.1	12.1	12.1	12.1	12.0	12.0	13.0
Total	117.20	117.55	115.5	115.6	115.3	115.3	117.1	118.5	117.5	117.5

Source: City of Holly Hill Budgeted Positions

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

OPERATING INDICATORS BY FUNCTION/PROGRAM **Table XX**
LAST TEN FISCAL YEARS
CITY OF HOLLY HILL, FLORIDA

	Fiscal Year									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Police:										
Physical arrests	454	417	570	732	1,105	945	741	838	935	1,192
Parking violations	-	-	-	-	-	-	-	-	-	-
Traffic violations	1,987	992	2,112	3,289	1,139	1,704	2,765	1,992	1,358	1,218
Fire:										
Emergency responses	2,768	2,826	2,717	3,102	3,154	2,855	2,834	2,423	2,668	2,480
Inspections	1,455	1,419	1,175	1,595	1,492	1,401	1,089	781	1,134	522
Solid Waste:										
Refuse collected (tons per day)	-	-	-	-	-	-	-	-	-	-
Recyclables collected (tons per day)	-	-	-	-	-	-	-	-	-	-
Public Works-Transportation:										
Street resurfacing (miles)	-	3	-	-	-	1	1	-	6	-
Water:										
New connections	1	4	39	4	5	7	2	46	1	4
Water main breaks	4	2	4	8	5	3	1	6	12	22
Average daily consumption (thousands of gallons)	1,111	1,072	1,144	1,096	1,030	959	917	960	967	1,024
Peak daily consumption (thousands of gallons)	1,782	1,129	1,526	1,461	1,237	1,145	1,099	1,136	1,153	1,175
Sewer:										
Average daily treatment (thousands of gallons)	1,900	1,920	1,640	2,138	1,690	1,520	1,758	1,543	1,543	1,412

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: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM **Table XXI**
LAST TEN FISCAL YEARS
CITY OF HOLLY HILL, FLORIDA

	Fiscal Year									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Police:										
Stations	1	1	1	1	1	1	1	1	1	1
Patrol units[1]	4	4	4	3	4	3	4	4	4	4
Fire stations	1	1	1	1	1	1	1	1	1	1
Public Works-Transportation:										
Streets (miles)[2]	69	69	69	69	69	69	69	69	69	69
Streetlights[4]	1,033	1,033	1,033	1,033	1,033	1,033	1,033	1,033	963	963
Parks and recreation:										
Acreage	97	97	97	97	97	97	97	97	97	84
Dog Park	1	1	1	1	1	1	1	1	1	1
Playgrounds	4	4	4	5	5	4	4	4	4	4
Tennis Courts	2	2	2	2	2	2	2	2	2	2
Shuffleboard courts	3	3	-	-	-	-	-	-	-	-
Fishing Piers	3	3	3	4	4	4	3	3	3	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	5	5	5	5	5	5	5
Community centers	5	5	2	2	2	3	4	4	2	2
Water:										
Water mains (miles)	75	75	75	75	75	75	75	75	75	74
Fire hydrants	408	408	408	408	402	392	389	364	364	355
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: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

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, 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, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated March 12, 2022.

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 over financial reporting was for the limited purpose described in the preceding paragraph 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 have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described as findings 2021-001, 2021-002, and 2021-003 below that we consider to be significant deficiencies.

- **2021-001 Donated Capital Assets:** Significant account balances and transactions should be properly recorded in compliance with generally accepted accounting principles in the United States of America. An adjustment was necessary to reverse the recordation of the in-kind donation of capital assets valued at $1.14 million as income and capital outlay expense in the CRA. This should have only been recorded as a government-wide transaction per professional standards. We recommend the City review GASB promulgated principles and standards to ensure transactions are properly recorded in accordance with generally accepted accounting principles. In addition, we recommend the City determine the optimal entries to post to the accounting

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

system (use of contra-accounts at the fund level) to ensure the capitalization and depreciation of such assets on a government-wide basis.

- **2021-002 FEMA Grant Revenue:** Grant revenue should be recognized in accordance with GAAP and the related City's revenue recognition policies (FEMA grant revenue only recognized if collected within 60 days of year-end). An adjustment totaling $618,000 for the capital projects fund was required to derecognize grant revenue and increase deferred inflows. An entry totaling $37,000 for the general fund was necessary to properly recognize grant receivables and related revenues. We recommend the City review grant activity to ensure appropriate revenue recognition in accordance with GAAP and City's accounting policies.

- **2021-003 Internal Service Funds:** Adjustments to the internal service funds and general fund were necessary to reconcile beginning net position to the prior year ending balances and properly account for transfers of capital assets between funds. We recommend the City review adjustments related to closing out the internal service funds to ensure transfers are properly recorded and are not posted directly to net position accounts.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Management's Response to Findings

The City's response to the findings identified in our audit is described in the accompanying Response to Findings. The City's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this 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
March 12, 2022

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

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, 2021, and have issued our report thereon dated March 12, 2022

Auditors' Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States; 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 March 12, 2022, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. 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.

- **2020-001 Prior Period Adjustments:** Corrective action taken.
- **2020-002 Unauthorized User Access to Accounting System Functions:** Corrective action taken.
- **2020-003 Bank Reconciliations:** Corrective action taken.
- **2020-004 Data Backups:** Corrective action taken.

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

Official Title and Legal Authority

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

Financial Condition and Management

Sections 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the City has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and 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 recommendations.

Special District Component Units

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

The required reporting items in accordance with Section 218.39(3)(c), Florida Statutes for the City of Holly Hill Community Redevelopment Agency (the CRA) have been reported in the separately-issued audited financial statements of the CRA.

Additional Matters

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

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

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
March 12, 2022

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

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, 2021. Management is responsible for the City's compliance with those requirements. Our responsibility is to express an opinion on the City's compliance based on our examination.

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

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

James Moore & Co., P.L.

Daytona Beach, Florida
March 12, 2022

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

HOLLY HILL
FLORIDA

MEMO TO: The Honorable Mayor and City Commission
The State Auditor General

THRU: Joseph Forte, City Manager

FROM: Stella Gurnee, Finance Director

DATE: March 11, 2022

SUBJECT: Reply to the Independent Auditor's Report on Internal Control and Management Letter Comments for Fiscal Year Ended September 30, 2021

FINANCIAL STATEMENT FINDINGS

2021-001 Donated Capital Assets:

Management concurs with this comment and recommendation. Management will review donation transactions monthly to ensure proper recording in compliance with generally accepted accounting principles.

2021-002 FEMA Grant Revenue:

Management concurs with this comment and recommendation. Management will review grant activity to ensure appropriate revenue recognition in compliance with generally accepted accounting principles.

2021-003 Internal Service Funds:

Management concurs with this comment and recommendation. Management will closely review all proposed entries to net position accounts and ensure entries are recorded in compliance with generally accepted accounting principles.

Attachment: City of Holly Hill, Florida ACFR FY21-final2 (3713 : FY2021 Annual Comprehensive Financial Report)

CITY OF HOLLY HILL
COMMUNITY REVELOPMENT AGENCY

FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

Attachment: Holly Hill CRA Financial Statements FY21 (3713 : FY2021 Annual Comprehensive Financial Report)

CITY OF HOLLY HILL COMMUNITY REDEVELOPMENT AGENCY
TABLE OF CONTENTS
SEPTEMBER 30, 2021

	Page Number(s)
Independent Auditors' Report	1 – 2
Management's Discussion and Analysis	3 - 5
Basic Financial Statements	
Balance Sheet / Statement of Net Position	6
Statement of Revenues, Expenditures, and Changes in Fund Balance / Statement of Activities	7
Notes to Financial Statements	8 – 13
Required Supplementary Information	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual	15
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	16 - 17
Independent Auditors' Management Letter Required by Chapter 10.550, Rules of the State of Florida Office of the Auditor General	18 - 20
Independent Accountants' Examination Report	21
Management's Response to Findings	22

Attachment: Holly Hill CRA Financial Statements FY21 (3713 : FY2021 Annual Comprehensive Financial Report)

JAMESMOORE

INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying 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, 2021, and the related notes to the financial statements, which collectively comprise the CRA's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Attachment: Holly Hill CRA Financial Statements FY21 (3713 : FY2021 Annual Comprehensive Financial Report)

Opinions

In our opinion, the financial statements referred to above 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, 2021, 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.

Other Matters

Required Supplementary Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 12, 2022, 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
March 12, 2022

Attachment: Holly Hill CRA Financial Statements FY21 (3713 : FY2021 Annual Comprehensive Financial Report)

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, 2021, by $2,195,305 (net position). $320,833 was restricted for debt service.
- As of September 30, 2021, the CRA's reported ending fund balance was $6,230,263. The CRA's Fund balance saw a change of $1,070,426 when compared to the prior year.
- The CRA's long-term debt obligations decreased by $745,000 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: Holly Hill CRA Financial Statements FY21 (3713 : FY2021 Annual Comprehensive Financial Report)

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	
	2021	**2020**
ASSETS		
Current and other assets	$ 6,259,829	$ 5,824,670
Total assets	$ 6,259,829	$ 5,824,670
LIABILITIES		
Current liabilities	$ 69,524	$ 712,245
Noncurrent liabilities:	3,995,000	4,740,000
Total liabilities	$ 4,064,524	$ 5,452,245
NET POSITION		
Restricted	$ 2,195,305	$ 379,482
Unrestricted	-	(7,057)
Total net position	$ 2,195,305	$ 372,425

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	
	2021	**2020**
REVENUES		
Property taxes	$ 1,253,952	$ 1,176,350
Intergovernmental	1,367,409	1,728,430
Other revenues	25,353	259,614
Total revenues	2,646,714	3,164,394
EXPENSES		
General Government	53,716	-
Public safety	181,447	279,698
Economic environment	348,483	411,605
Culture and recreation	138,295	61,441
Capital improvements	-	1,905,519
Interest on long-term debt	101,893	124,374
Total expenses	823,834	2,782,637
Change in net position	1,822,880	381,757
Net position, beginning of year	372,425	(9,332)
Net position, end of year	$ 2,195,305	$ 372,425

Attachment: Holly Hill CRA Financial Statements FY21 (3713 : FY2021 Annual Comprehensive Financial Report)

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 $6,230,263, an increase (decrease) of $1,070,426, 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 $360,791 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 was one significant amendment between the original and the final CRA budget. The 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, to budget for future capital projects including phase II of the Pickleball Complex, and to adjust the budget to appropriate additional funds for the Overhead to Underground Phase II project.

Actual expenditures in the fund were $6,796,903 less than final budget amounts. The main reason for this is due to the timing of capital projects ($5,470,000), savings in personnel and operating expenses ($92,000), and the timing of the economic development incentive to the developer for bringing additional employment to the CRA and construction of buildings and infrastructure ($1,234,000).

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

Long-Term Debt

The CRA's long-term liabilities as of September 30, 2021, amount to $3,995,000 and decreased by $745,000 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 12 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 during and after the COVID-19 pandemic, 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: Holly Hill CRA Financial Statements FY21 (3713 : FY2021 Annual Comprehensive Financial Report)

CITY OF HOLLY HILL COMMUNITY REDEVELOPMENT AGENCY
BALANCE SHEET / STATEMENT OF NET POSITION
SEPTEMBER 30, 2021

	Balance Sheet CRA Fund	Adjustments	Statement of Net Position Governmental Activities
ASSETS			
Cash and cash equivalents	$ 6,259,354	$ -	$ 6,259,354
Receivables, net	475	-	475
Total assets	$ 6,259,829	$ -	$ 6,259,829
LIABILITIES			
Accounts payable and accrued liabilities	$ 29,566	$ -	$ 29,566
Accrued interest	-	39,958	39,958
Noncurrent liabilities:			
Due within one year:			
Bonds and notes payable	-	765,000	765,000
Due in more than one year:			
Bonds and notes payable	-	3,230,000	3,230,000
Total liabilities	29,566	4,034,958	4,064,524
FUND BALANCE / NET POSITION			
Fund Balance:			
Restricted for:			
Community redevelopment	5,869,472	(5,869,472)	-
Debt service	360,791	(360,791)	-
Net Position:			
Restricted for:			
Community redevelopment	-	1,874,472	1,874,472
Debt service	-	320,833	320,833
Total fund balance / net position	6,230,263	(4,034,958)	2,195,305
Total liabilities and fund balance / net position	$ 6,259,829	$ -	$ 6,259,829

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

Attachment: Holly Hill CRA Financial Statements FY21 (3713 : FY2021 Annual Comprehensive Financial Report)

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, 2021

	Statement of Revenues, Expenditures, and Changes in Fund Balance		Statement of Activities
	CRA Fund	Adjustments	Governmental Activities
Revenues			
Taxes	$ 1,253,952	$ -	$ 1,253,952
Intergovernmental	1,367,409	-	1,367,409
Investment income	6,536	-	6,536
Miscellaneous	18,817	-	18,817
Total revenues	2,646,714	-	2,646,714
Expenditures / expenses			
Current:			
General government	53,716	-	53,716
Public safety	181,447	-	181,447
Economic environment	348,483	-	348,483
Culture and recreation	138,295	-	138,295
Debt service:			
Principal retirement	745,000	(745,000)	-
Interest and fiscal charges	109,347	(7,454)	101,893
Total expenditures / expenses	1,576,288	(752,454)	823,834
Net change in fund balance / net position	1,070,426	752,454	1,822,880
Fund balance / net position, beginning of year	5,159,837	(4,787,412)	372,425
Fund balance / net position, end of year	$ 6,230,263	$ (4,034,958)	$ 2,195,305

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

Attachment: Holly Hill CRA Financial Statements FY21 (3713 : FY2021 Annual Comprehensive Financial Report)

CITY OF HOLLY HILL COMMUNITY REDEVELOPMENT AGENCY
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

(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: Holly Hill CRA Financial Statements FY21 (3713 : FY2021 Annual Comprehensive Financial Report)

CITY OF HOLLY HILL COMMUNITY REDEVELOPMENT AGENCY
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

(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, 2021, 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: Holly Hill CRA Financial Statements FY21 (3713 : FY2021 Annual Comprehensive Financial Report)

CITY OF HOLLY HILL COMMUNITY REDEVELOPMENT AGENCY
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

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

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

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

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

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

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

Unassigned – amounts that are available for any purpose.

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

(l) **Deferred outflows/inflows of resources**—In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net 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: Holly Hill CRA Financial Statements FY21 (3713 : FY2021 Annual Comprehensive Financial Report)

CITY OF HOLLY HILL COMMUNITY REDEVELOPMENT AGENCY
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

(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 $3,995,000 of notes payable and $39,958 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 $745,000 and accrued interest of $7,454.

(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, 2021, 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, 2021, the CRA's deposits and investments were not subject to any substantial interest rate, credit, or concentration risks.

Attachment: Holly Hill CRA Financial Statements FY21 (3713 : FY2021 Annual Comprehensive Financial Report)

CITY OF HOLLY HILL COMMUNITY REDEVELOPMENT AGENCY
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

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

Long-term liability activity for the year ended September 30, 2021, was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Governmental activities:					
Bonds and notes payable	$ 4,740,000	$ -	$ (745,000)	$ 3,995,000	$ 765,000

Bonds and notes payable in the CRA's governmental activities at September 30, 2021, 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, 2021, was $1,885,000.

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, 2021, was $2,110,000.

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
2022	$ 765,000	$ 91,280	$ 856,280
2023	780,000	72,855	852,855
2024	800,000	54,012	854,012
2025	815,000	34,750	849,750
2026	835,000	15,003	850,003
Total	$ 3,995,000	$ 267,900	$ 4,262,900

(5) **Commitments and Contingencies:**

The CRA is engaged in various liability claims incidental to the conduct of its general government operations at September 30, 2021. 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: Holly Hill CRA Financial Statements FY21 (3713 : FY2021 Annual Comprehensive Financial Report)

(6) **Uncertainty:**

During the year ended September 30, 2021, local, U.S., and world governments have continued to be impacted by the global pandemic, coronavirus disease (COVID-19). There is unprecedented uncertainty surrounding the duration of the pandemic, its potential economic ramifications, and any government actions to mitigate them. Accordingly, while management cannot quantify the financial and other future impact to the CRA as of March 12, 2022, management believes an impact on the CRA's financial position and results of future operations is reasonably possible.

(7) **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, as adjusted based on the impacts of GASB Statement No. 95, 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. 87, *Leases*, in June 2017. GASB 87 increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. The provisions in GASB 87 are effective for periods beginning after June 15, 2021.

(b) GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements*, in May 2020. provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, Leases, as amended. The provisions in GASB 96 are effective for periods beginning after June 15, 2022.

Attachment: Holly Hill CRA Financial Statements FY21 (3713 : FY2021 Annual Comprehensive Financial Report)

Attachment: Holly Hill CRA Financial Statements FY21 (3713 : FY2021 Annual Comprehensive Financial Report)

REQUIRED SUPPLEMENTARY INFORMATION

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, 2021

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
Revenues				
Taxes	$ 1,257,073	$ 1,257,073	$ 1,253,952	$ (3,121)
Intergovernmental	1,314,940	1,343,647	1,367,409	23,762
Investment income	10,000	10,000	6,536	(3,464)
Miscellaneous	-	-	18,817	18,817
Total revenues	2,582,013	2,610,720	2,646,714	35,994
Expenditures				
Current:				
General government	-	53,717	53,716	1
Culture and recreation	134,604	139,887	138,295	1,592
Economic environment	1,023,842	1,582,512	348,483	1,234,029
Public safety	284,478	272,978	181,447	91,531
Capital outlay	875,252	5,469,749	-	5,469,749
Debt service:				
Principal retirement	745,000	745,000	745,000	-
Interest and fiscal charges	109,347	109,348	109,347	1
Total expenditures	3,172,523	8,373,191	1,576,288	6,796,903
Excess (deficiency) of revenues over expenditures	(590,510)	(5,762,471)	1,070,426	6,832,897
Other financing sources (uses)				
Transfers out to primary government	(26,610)	-	-	-
Total other financing sources (uses)	(26,610)	-	-	-
Net change in fund balances	(617,120)	(5,762,471)	1,070,426	6,832,897
Fund balances, beginning of year	5,159,837	5,159,837	5,159,837	-
Fund balances, end of year	$ 4,542,717	$ (602,634)	$ 6,230,263	$ 6,832,897

Attachment: Holly Hill CRA Financial Statements FY21 (3713 : FY2021 Annual Comprehensive Financial Report)

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, 2021, and the related notes to the financial statements, which collectively comprise the CRA's basic financial statements and have issued our report thereon dated March 12, 2022.

Internal Control over Financial Reporting

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

A *deficiency* in internal control exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described below as items 2021-001 that we consider to be significant deficiencies.

> **2021-001 Donated Capital Assets:** Significant account balances and transactions should be properly recorded in compliance with generally accepted accounting principles in the United States of America. An adjustment was necessary to reverse the recordation of the in-kind donation of capital assets valued at $1.14 million as income and capital outlay expense in the CRA. This should

Attachment: Holly Hill CRA Financial Statements FY21 (3713 : FY2021 Annual Comprehensive Financial Report)

have only been recorded as a government-wide transaction per professional standards. We recommend the City review GASB promulgated principles and standards to ensure transactions are properly recorded in accordance with generally accepted accounting principles. In addition, we recommend the City determine the optimal entries to post to the accounting system (use of contra-accounts at the fund level) to ensure the capitalization and depreciation of such assets on a government-wide basis.

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 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*.

Management's Response to Findings

The City's response to the finding identified in our audit is described in the accompanying Response to Findings. The City's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this 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
March 12, 2022

Attachment: Holly Hill CRA Financial Statements FY21 (3713 : FY2021 Annual Comprehensive Financial Report)

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 basic financial statements of the City of Holly Hill Community Redevelopment Agency (the CRA), as of and for the fiscal year ended September 30, 2021, and have issued our report thereon dated March 12, 2022.

Auditors' Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States; 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 March 12, 2022, should be considered in conjunction with this management letter.

Prior Audit Findings

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

Official Title and Legal Authority

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

Financial Condition and Management

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

Attachment: Holly Hill CRA Financial Statements FY21 (3713 : FY2021 Annual Comprehensive Financial Report)

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.

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 3 City of Holly Hill, Florida employees

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

c) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency: $147,176 for the portions of 3 City of Holly Hill, Florida employees.

d) All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency: $27,208.

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:

Pictona Phase I $1,045,154.

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 $3,899,133 and was amended by the total amount of $5,474,058, for final budgeted expenditures of $9,373,191.

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.

Attachment: Holly Hill CRA Financial Statements FY21 (3713 : FY2021 Annual Comprehensive Financial Report)

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
March 12, 2022

Attachment: Holly Hill CRA Financial Statements FY21 (3713 : FY2021 Annual Comprehensive Financial Report)

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, 2021. Management is responsible for the CRA's compliance with those requirements. Our responsibility is to express an opinion on the CRA's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the CRA complied with the Statutes, for the year ended September 30, 2021, 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 risks of material noncompliance with those requirements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

In our opinion, the City of Holly Hill Community Redevelopment Agency complied, in all material respects, with the Statutes for the year ended September 30, 2021.

Daytona Beach, Florida
March 12, 2022

James Moore & Co., P.L.

Attachment: Holly Hill CRA Financial Statements FY21 (3713 : FY2021 Annual Comprehensive Financial Report)

HOLLY HILL
FLORIDA

MEMO TO: Governing Board City of Holly Hill Community Redevelopment District
The State Auditor General

THRU: Joseph Forte, City Manager

FROM: Stella Gurnee, Finance Director

DATE: March 12, 2022

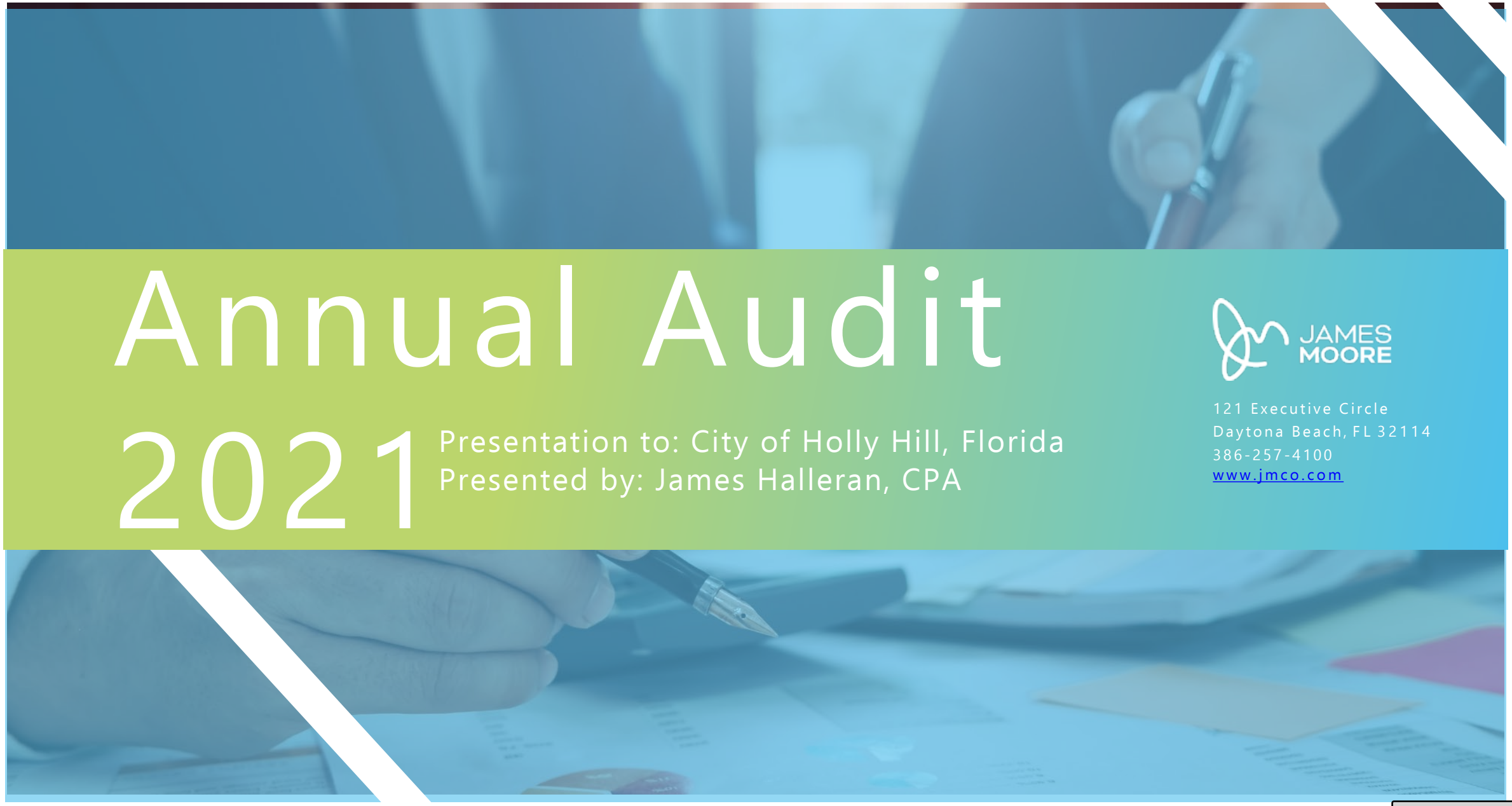
SUBJECT: Reply to the Independent Auditor's Report on Internal Control and Management Letter Comments for Fiscal Year Ended September 30, 2021

FINANCIAL STATEMENT FINDINGS

2021-001 Donated Capital Assets:

Management concurs with this comment and recommendation. Management will review donation transactions monthly to ensure proper recording in compliance with generally accepted accounting principles.

Attachment: Holly Hill CRA Financial Statements FY21 (3713 : FY2021 Annual Comprehensive Financial Report)



Annual Audit 2021

Presentation to: City of Holly Hill, Florida
Presented by: James Halleran, CPA

JAMES MOORE
121 Executive Circle
Daytona Beach, FL 32114
386-257-4100
www.jmco.com

Attachment: G15-04 Updated Holly Hill Audit Presentation (2) (3713 : FY2021 Annual

INDEPENDENT AUDITORS' REPORTS

Attachment: G15-04 Updated Holly Hill Audit Presentation (2) (3713 : FY2021 Annual

Independent Auditors' Reports

Financial Statement Report (pages 9-11)

» Unmodified opinion

Internal Control and Compliance (pages 125-126)

» 3 significant deficiencies in internal control over financial reporting

» No Repeat Comments - 1 prior year material weakness and 1 significant deficiency were corrected

» No comments regarding compliance and other matters

Attachment: G15-04 Updated Holly Hill Audit Presentation (2) (3713 : FY2021 Annual

Independent Auditors' Reports

Management Letter Required by Chapter 10.550 (pages 127-128)

- No Repeat Comment – 2 prior year recommendations have been corrected
- No new recommendations/comments
- Financial Condition Assessment – Inconclusive (Average)

Independent Accountants' Examination Report (page 130)

- In compliance with specified investment statutes

Management's Response to Comments (page 131)

Attachment: G15-04 Updated Holly Hill Audit Presentation (2) (3713 : FY2021 Annual

Government Wide Activities (Page 27)

History of Net Position of Governmental Activities

Net Position	9/30/2021	9/30/2020	9/30/2019
Capital, net	$ 12,698,272	$ 11,247,689	$ 8,932,690
Restricted	6,638,390	5,493,954	6,106,554
Unrestricted	4,156,559	1,660,966	545,916
Total	$ 23,493,221	$ 18,402,609	$ 15,585,160

Attachment: G15-04 Updated Holly Hill Audit Presentation (2) (3713 : FY2021 Annual

Government Wide Activities (Page 28)

History of Net Position of Business Type Activities

Net Position	9/30/2021	9/30/2020	9/30/2019
Capital, net	$ 16,731,566	$ 14,513,974	$ 13,335,423
Restricted	1,536,516	1,569,336	2,019,176
Unrestricted	14,377,130	13,353,438	12,335,307
Total	$ 32,645,212	$ 29,436,748	$ 27,689,906

Attachment: G15-04 Updated Holly Hill Audit Presentation (2) (3713 : FY2021 Annual

General Fund (Page 29)

Fund Balance	9/30/2021	9/30/2020	9/30/2019
Nonspendable	$ 225,872	$ 121,522	$ 17,21
Restricted	80,135	26,280	484,55
Committed	-0-	-0-	-0-
Assigned	1,316,184	925,645	2,210,61
Unassigned	6,789,224	5,725,279	2,157,01
Total	$ 8,411,415	$ 6,798,726	$ 4,8

Attachment: G15-04 Updated Holly Hill Audit Presentation (2) (3713 : FY2021 Annual

General Fund (Continued)

Total Assigned/Unassigned Fund Balance:	$8,105,408
Current Year Expenditures & Transfers Out:	$8,588,182
% Assigned/Unassigned Fund Balance as a % of Expenditures and Transfers Out:	**94%**
GFOA Min. Rec. = 2 Months	At least 16.7%

Attachment: G15-04 Updated Holly Hill Audit Presentation (2) (3713 : FY2021 Annual

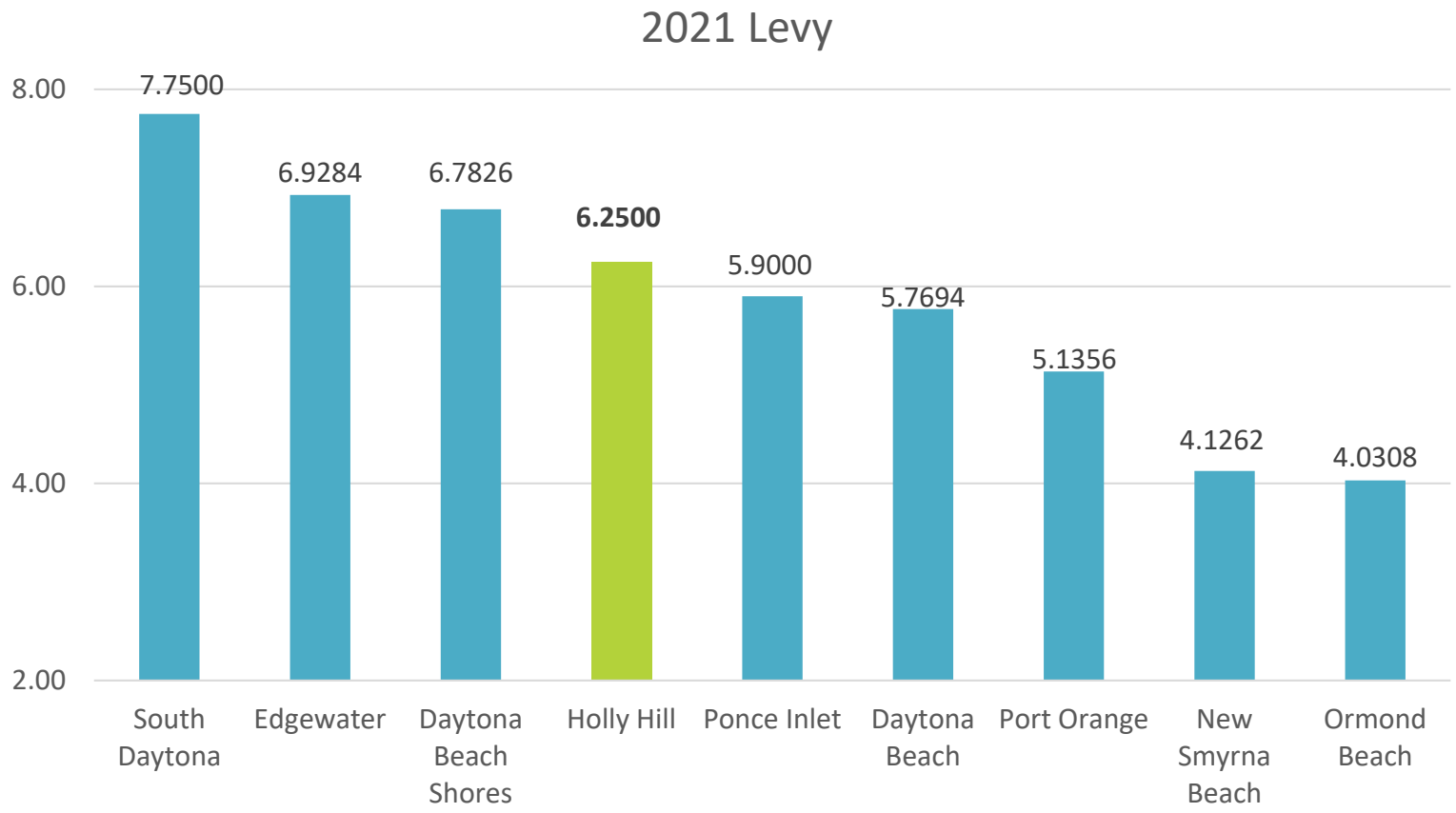
City's Fund Balance Policies

Based on Budgeted Expenditures and Transfers Out

Fund	Minimum %	Maximum %	Actual FY21
General	20%	25%	69%
Water & Sewer	20%	25%	90%
Solid Waste	20%	100%	178%
Stormwater	20%	25%	231%

Attachment: G15-04 Updated Holly Hill Audit Presentation (2) (3713 : FY2021 Annual

Comparable Millage Rates



Attachment: G15-04 Updated Holly Hill Audit Presentation (2) (3713 : FY2021 Annual

Other Governmental Funds

Community Redevelopment Agency (Major Fund

» $6,230,263 restricted fund balance

» $1,070,426 increase from prior year

» Separate audit issued (2nd year)

Capital Projects Fund (Major Fund)

» $1,746,397 committed fund balance

» $573,044 decrease from the prior year (expenditures: $932,066)

Nonmajor Funds

» Impact Fees Trust: $325,234 restricted fund balance

  » $12,658 net increase in fund balance (expenditures: zero)

» Law Enforcement Trust: $42,716 restricted fund balance

  » $43 net increase in fund balance (expenditures: zero)

Attachment: G15-04 Updated Holly Hill Audit Presentation (2) (3713 : FY2021 Annual

Proprietary-Type Funds (Page 33)

History of Unrestricted Net Position in Proprietary Funds:

Fund	9/30/2021	9/30/2020	9/30/2019
Water & Sewer	$ 7,126,780*	$ 5,890,470	$ 5,019,828
Stormwater	$ 2,358,243	$ 2,655,632	$ 2,508,530
Solid Waste	$ 4,892,107	$ 4,798,280	$ 4,709,049
Internal Service	$ -	$ 9,302	$ 16,011

*2.7 million is designated by the City Commission for future capital projects

Internal service funds closed out in FY21

Attachment: G15-04 Updated Holly Hill Audit Presentation (2) (3713 : FY2021 Annual

Pension Funds

Net Pension Liability (Asset) History (pages 84-89)

Year	General (FRS)	Police	Fire	Total
2021	$ 1,687,920	$ 74,719	$ 433,282	$ 2,195,921
2020	$ 4,697,281	$ 983,692	$ 932,549	$ 6,613,522
2019	$ 3,624,784	$ 2,154,274	$ 1,380,182	$ 7,159,440

Funded % with Net Pension Liability Measurement:

Year	General (FRS)	Police	Fire
2021	96.40%	99.50%	93.45%
2020	78.85%	92.67%	85.21%
2019	82.61%	83.89%	77.86%

General City Contribution Rates: 12.49% CY & 2022 12.5% estimate

Police City Contribution Rates: 23 CY & 23% 2022

Fire City Contribution Rates: 41.8 CY & 41.4% 2022

Attachment: G15-04 Updated Holly Hill Audit Presentation (2) (3713 : FY2021 Annual

Other Items

Note 8 – Long-Term Liabilities

» Governmental activities: $4.0 million (CRA); no new debt

» Business-type: $9.0 million; no new debt

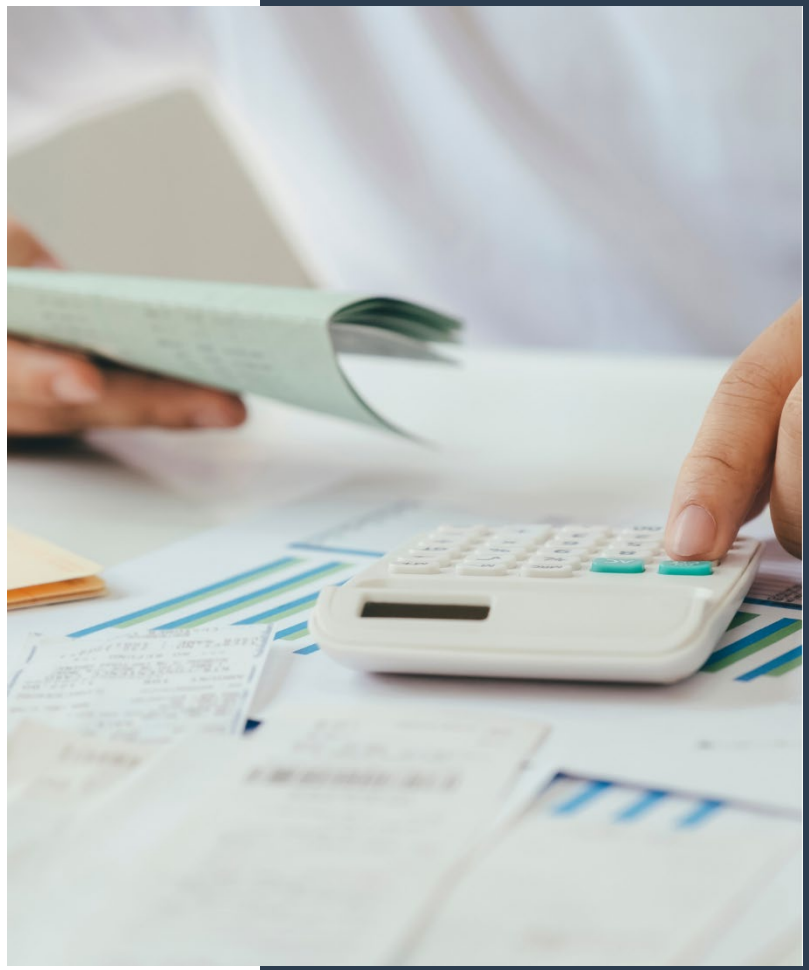
Note 13 – Recent Accounting Pronouncements

» GASB 87 Leases effective FYE 9/30/2022

» GASB 96 Subscription-based IT arrangements effective FYE 9/30/2023

Note 14 – Uncertainty – COVID-19

ARPA – Received $3.1M zero spent



Attachment: G15-04 Updated Holly Hill Audit Presentation (2) (3713 : FY2021 Annual

Government Services

James Moore is a full-service firm that provides all the traditional accounting, auditing, and tax services.

- Audit & Assurance
- ACFR & Audit Preparation
- Peace of Mind Services
- Revenue Enhancement Services
- Technology Solutions
- HR Solutions
- Retirement Plan Advisory Services
- Operational Excellence
- Strategic Planning
- Transition Planning & Leadership Development
- Business Advisory

Attachment: G15-04 Updated Holly Hill Audit Presentation (2) (3713 : FY2021 Annual

QUESTIONS?

Attachment: G15-04 Updated Holly Hill Audit Presentation (2) (3713 : FY2021 Annual

CONTACT

https://www.jmco.com
https://www.facebook.com/JamesMooreCPAs/
https://www.linkedin.com/company/james-moore-certified-public-accountants-and-consultants/

JAMES HALLERAN, CPA
PARTNER
James.Halleran@jmco.com

JAMES MOORE

121 Executive Circle
Daytona Beach, FL 32114
386-257-4100
www.jmco.com

HOLLY HILL
FLORIDA

City Commission
1065 Ridgewood Ave
Holly Hill, FL 32117

SCHEDULED

Meeting: 04/12/22 06:00 PM
Department: CRA Mtg & Regular City Commission Mtg
Category: CRA Agenda Item
Prepared By: Stella Gurnee
Initiator: Stella Gurnee
Sponsors:
DOC ID: 3693

CRA AGENDA (ID # 3693)

Revisions to CRA Grant Program

REVISIONS TO CRA GRANT PROGRAM

DISCUSSION:

The City of Holly Hill CRA Property Improvement Grant Program presently allows for improvements in the following categories: Signage, Building/Facades, Paving, Demolition and Landscaping with annual maximum grant awards of $10,000 in either of the categories. In addition, the current program requires landscaping improvements in conjunction with any paving grant award. City staff proposes to amend the program criteria to enable additional opportunities for partnering with private sector investment to further the goals of the CRA Master Plan.

The proposed changes are summarized below:

1) Amend the annual maximum grant amount, when landscaping is required with any other grant category to $15,000 ($5,000 for landscaping and $10,000 for the other grant category).

FISCAL ANALYSIS:

There are no proposed changes to the FY2022 adopted CRA budget.

STAFF RECOMMENDATION:

That the Community Redevelopment Agency and the City Commission approve the proposed changes to the CRA Property Improvement Reimbursement Matching Grant Program as submitted.

COMMISSION GOAL:

Goal #3: Implement the CRA master plan with a focus on the best utilization of vacant properties and blighted properties in the City. Attention should also focus on infrastructure improvements within the district and strategies to encourage private investment and business retention.

MOTION:

APPROVE THE PROPOSED CHANGES TO THE CRA GRANT PROGRAM.

City of Holly Hill
Community Redevelopment Area
Property Improvement Matching Grant Program

Guidelines and Application
Revised ~~February 2021~~April 2022

Information & Application

Please note that an application must be submitted and approved by the CRA Review Committee BEFORE work begins. The applicant assumes all financial liabilities related to work that is completed prior to a ruling. Following a review of the CRA application, the applicant will be sent an official correspondence by the CRA Officer.

Purpose:

_____initials

Attachment: CRA Property Improvement Matching Grant Program (3693 : Authorization for Revisions to CRA Grant Program)

In 1996, the City of Holly Hill adopted a Community Redevelopment Plan which listed numerous goals and objectives for the area designated within the Community Redevelopment Area. Objective 1.3 of that Plan states that the City shall consider offering matching grants to encourage investment in the community corridor. Objective 3.4 of that Plan recommended the establishment of a 50% matching grant for approved building improvements. This program specifically implements these objectives while incorporating other eligible costs such as landscaping, signage, building/ façade improvements, demolition, and paving noted within other objectives in the plan.

The purpose of the Community Redevelopment Area (CRA) Property Improvement Grant Program is to encourage private investment to improve the appearance and functionality of existing buildings in the CRA District (map attached). The program provides 50% reimbursement of the total cumulative eligible project cost up to a maximum of $10,000 to pay for the design and implementation of improvements within the CRA District. Funds are appropriated annually in the CRA budget, and funding is available on a first come-first served basis. The program is subject to the availability of allocated funds in the CRA budget.

The CRA Grant Program must support the goals of the CRA Master Plan for the CRA District. Applicants are required to follow the applicable design guidelines and policies in the City of Holly Hill CRA Master Plan.

Applicants are reminded that grant awards are discretionary and should not be considered an entitlement. All grant criteria contained herein are guidelines**,** not guarantees for awards and successful Applicants may receive any amount up to the maximum award. Should an Applicant meet all grant criteria, a grant may or may not be awarded by staff or CRA Grant Coordinator discretion due to funding limitations, competing applications, and/or competing priorities.

Attachment: CRA Property Improvement Matching Grant Program (3693 : Authorization for Revisions to CRA Grant Program)

_____initials

Eligibility Requirements:

The CRA Grant Program is available to commercial and residential property owners that are located within the CRA District. Applicants must propose a permitted/conforming use within the CRA District. Applications will not be accepted from property owners who are delinquent on their property taxes. Applicants must not have code liens.

Eligible Projects:

The CRA Grant Program shall provide matching funds for the exterior (street side) improvements that are consistent with the CRA goals outlined in the CRA Master Plan. Funds may be used for the following types of improvements:

- Exterior Signage, including the removal of non-conforming signs.
- Building/Façade Improvements, including awnings, shutters, doors and windows.
- Demolition
- Landscaping improvements if combined with a Building/Façade Improvements or Signage Improvements
- Paving – Requires Landscaping Improvements

Non-eligible Improvements:

The CRA Grant cannot be used to fund interior renovations, general maintenance, sweat equity or electrical work (except exterior lighting), any improvement funded with a previous CRA grant or anything not listed as an eligible project.

Available Funding and Matching Requirement:

At the beginning of each fiscal year, the City of Holly Hill, through the Community Redevelopment Agency, shall allocate a portion of the Redevelopment Trust Funds for the CRA Grant Programs as determined by the City Commission. Proposed projects within the CRA District are eligible to receive a CRA Grant reimbursement of 50% of eligible expenses up to a maximum amount of **$10,000** per property per fiscal year. CRA Grant projects can include multiple improvements to an individual property within the same grant application. Paving and Landscaping improvements are required to be combined with other property improvements to be eligible for CRA Grant approval and reimbursement. When landscaping is required in additional to an eligible grant in any of the other categories, the CRA Grant reimbursement of 50% of eligible expenses will be increased up to a maximum amount of **$15,000** ($10,000 for other eligible grant categories and $5,000 for landscaping) per property per fiscal year.

Attachment: CRA Property Improvement Matching Grant Program (3693 : Authorization for Revisions to CRA Grant Program)

_____initials

Application Process and Deadline:

Applications are accepted throughout the year while funds last and should be submitted to the City of Holly Hill through the CRA Grants Coordinator. Applications are reviewed and approved on a first come basis with the funds appropriated on October 1 of each year.

(1) The Applicant receives a CRA Grant Program Application from the CRA Grant Coordinator located at 1065 Ridgewood Avenue, Holly Hill, FL 32117; or by downloading it from the **www.hollyhillfl.org** website.

(2) The Applicant must fully complete the application and submit it to the CRA Grant Coordinator for review and processing. The application package shall include the following (as applicable):

(a) Current photo(s) of project site
(b) Property Appraiser Parcel ID number and proof of paid property taxes
(c) Applicant Information
(d) Listing of businesses or services offered on site
(e) Description of proposed improvements
(f) Identification of project's support of the CRA Master Plan
(g) Copy of a Current Business Tax Receipt (if required)
(h) Rendering or sketch of proposed improvements
(i) Photo of area to be improved
(j) Design drawings and/or site plan (if required)
(k) Documentation of cost estimates – copies of vendor bids (three bids required)
(l) Boundary Survey
(m) Signature of Property Owner (Applicant)

☐ Applicants are advised to submit a complete application and all supporting materials per the instructions in this packet; incomplete applications will not be reviewed.

(3) The CRA Grants Coordinator undertakes the initial review of the application and determines if the application is complete. If the application is found incomplete, the applicant will be granted time to complete and resubmit the application.

(4) Once the application is complete, the CRA Grants Coordinator will schedule a full review by the CRA Grants Review Committee, to ensure compliance with the CRA Grant Program Criteria. The CRA Grants Review Committee will forward a recommendation to the City Manager for final approval.

(5) An official notification from the CRA Grants Coordinator will be delivered to the Applicant informing them of the approval or denial of the application, and may include approval with conditions. If an application is denied at any level of review, the Applicant may modify the existing application or re-apply at a later date.

Attachment: CRA Property Improvement Matching Grant Program (3693 : Authorization for Revisions to CRA Grant Program)

_____initials

PLEASE NOTE THAT THE APPLICANT IS RESPONSIBLE FOR OBTAINING ALL BUILDING AND RELATED PERMITS ASSOCIATED WITH THE PROPOSED CRA GRANT PROJECT. ADDITIONALLY, THE APPLICANT IS RESPONSIBLE FOR ENSURING THAT THEIR CONTRACTOR HAS RECEIVED, AND PAID FOR, ALL THE REQUIRED PERMITS FROM THE CITY OF HOLLY HILL PRIOR TO ANY PROJECT-RELATED CONSTRUCTION RELATED TO THE PROPOSED PROJECT. FOR INFORMATION REGARDING CITY PERMITS AND INSPECTIONS, PLEASE CONTACT THE CITY'S BUILDING AND ZONING DIVISION AT (386) 248-9442.

THE CITY IS REQUIRED BY LAW TO FILE INFORMATIONAL RETURNS (FORM 1099-G) FOR INDIVIDUALS AND ENTITIES RECEIVING GRANT FUNDS FROM THE CITY/CRA. CRA GRANT RECIPIENTS MUST SIGN AND RETURN A SUBSTITUTE W9 FORM TO THE CITY BEFORE GRANT FUNDS CAN BE DISTRIBUTED.

(6) Upon completion of the improvements as approved; a final inspection and approval by the City is required, prior to the Applicant submitting a "reimbursement package" which includes the following:

a. Completed reimbursement form (provided by the CRA Grant Coordinator);
b. Copies of applicable invoices or receipts;
c. Proof of payment for improvements; and
d. Photos of improvements (before and after).

Applicants will receive grant funding after the improvements are completed, inspected and all associated costs have been paid. It is the responsibility of the Applicant to maintain proper documentation of funds expended in the course of completing the project. Release of funds is subject to submission of this documentation to the CRA Grants Coordinator by the Applicant. The project must be completed essentially as presented to the CRA Grant Coordinator and approved by the CRA Grants Review Committee in order to receive payment/reimbursement. At approximately the midpoint of the project, the Applicant will give an update to the CRA Grants Coordinator on the progress of the project either in writing or in person. The CRA Grants Coordinator reserves the right to make on-site inspections throughout the course of the project.

☐ **Applicants have 45 days from the completion date of the project improvements to file for reimbursement.**

Grant applications will not be considered if a parcel of property has received grant funds in the same category within a period of five years.

Attachment: CRA Property Improvement Matching Grant Program (3693 : Authorization for Revisions to CRA Grant Program)

_____initials

The following selection criteria will be used to review applications for the CRA Grant Program. Criteria are derived from the goals and objectives of the adopted CRA Master Plan.

1. **Quality of Site Design and Materials**: Degree to which the proposed project promotes the adopted CRA Master Plan and promotes harmony with neighboring structures.

2. **Streetscape Aesthetics and Functionality**: Degree to which the proposed project enhances the streetscape of the CRA District, including the addition or enhancement of display windows, awnings, landscaping, exterior handicapped accessibility and architectural amenities.

3. **Increased Safety**: Degree to which the proposed project will promote safety by easily identifying the business for customers and emergency services.

4. **Removal of Slum and Blight**: Degree to which the proposed project upgrades or eliminates substandard structures or eliminates non-conforming uses.

Disclaimer:

The City of Holly Hill, shall not be responsible for the planning, design, or construction of the property that is owned by the Applicant. No warranties or guarantees are expressed or implied by the description of, application for, or participation in the CRA Grant Program. The Applicant is advised to consult with licensed architects, engineers, or building contractors before proceeding with final plans or construction.

Attachment: CRA Property Improvement Matching Grant Program (3693 : Authorization for Revisions to CRA Grant Program)

_____initials

CRA GRANT PROGRAM APPLICATION

Date: _____

Property Owner: _____

Corporate Name: _____

Property Address (Project Location): _____

_____

_____

_____

Phone: _____ Fax: _____

Contact Person: _____E-mail:

_____

What type of grant(s) are you applying for?

Check all that apply.

☐ Signage ☐ Building/Façade ☐ Demolition ☐ Landscaping ☐ Paving

Project and financial assistance requested:

Describe proposed improvement(s):

_____

_____

_____

_____

_____

Describe the proposed businesses or services offered on site:

_____

_____

_____

_____

_____

Please identify the ways in which this project supports the CRA Master Plan:

_____

_____

_____

_____

_____

Total Project Cost _____ Total Funding Request _____

Applications must include the following materials, if applicable, for consideration by the CRA Property Improvement Grant Program:

_____initials

Attachment: CRA Property Improvement Matching Grant Program (3693 : Authorization for Revisions to CRA Grant Program)

(a) Current photo(s) of project site
(b) Property Appraiser Parcel ID number and proof of paid property taxes
(c) Applicant Information
(d) Listing of businesses or services offered on site
(e) Description of proposed improvements
(f) Identification of project's support of the CRA Master Plan
(g) Current Business Tax Receipt (if required)
(h) Rendering or sketch of proposed improvements
(i) Photo of area to be improved
(j) Design drawings and/or site plan (if required)
(k) Documentation of cost estimates – copies of vendor bids (three bids required)
(l) Boundary Survey
(m) Signature of Property Owner (Applicant) and each page of application must be initialed

Attachment: CRA Property Improvement Matching Grant Program (3693 : Authorization for Revisions to CRA Grant Program)

_____initials

COST ANALYSIS (List cost estimates of proposed improvements)

Improvement Category	Amount

TOTAL: _____ **FUNDING REQUEST:** _____

Attachment: CRA Property Improvement Matching Grant Program (3693 : Authorization for Revisions to CRA Grant Program)

_____initials

I, _____, attest that the information contained herein is correct to the best of my knowledge. I further understand that the CRA Grant Program benefits are contingent upon funding availability and approval, and are not to be construed as an entitlement or right of a property owner (Applicant). I further understand that I am responsible for providing construction documents and/or permits required for any work, and hold the City of Holly Hill harmless for any damages associated with this application or the CRA Grant Program. Prior to reimbursement of project costs, the applicant shall agree in writing, to maintain all improvements and not to alter the project for a period of five (5) years without approval. Non-compliance may be subject to formal proceedings that could result in daily fines or a lien against the property for the amount of the grant award. Routine maintenance (e.g. replacing same materials, repainting same color etc.) does not require City approval.

_____

Applicant

_____

Print Name

_____

STATE OF FLORIDA:
COUNTY OF VOLUSIA:

The foregoing instrument was acknowledged before me this _____ day of _____, 20___, by _____. He/she is personally known to me or has produced _____ as identification and did not (did) take an oath.

(SEAL)

_____

Notary Public, State of Florida, (Signature of Notary taking acknowledgement)

_____ Name of Notary

Typed, Printed or Stamped My Commission Expires:

_____

Commission Number

Attachment: CRA Property Improvement Matching Grant Program (3693 : Authorization for Revisions to CRA Grant Program)

_____initials

Attachment: CRA Property Improvement Matching Grant Program (3693 : Authorization for Revisions to CRA Grant Program)

Signage

Purpose:
The purpose of the sign replacement reimbursement grant program is to encourage and assist property owners within the Community Redevelopment Area to improve the aesthetics and appearance of their properties and to create a sense of continuity and design impact. Attractive and appealing images enhance the overall vitality and character of the City by adding new beautification and visual features where previously lacking.

Funding Structure:
Eligible applicants may receive awards of 50% of the total eligible project cost with no single grant exceeding $10,000**.**

Criteria for Program:

- Removal of old signs, replacement of existing signs and obsolete sign poles, and the production and installation of new signage that is code compliant
- Property taxes must be current
- Business Tax Receipt must be current
- Utility bill must be current
- The property cannot have any code liens
- Plans, design and survey must be submitted for review
- Must meet all applicable ordinances, regulations and permitting requirements
- Project needs to be consistent with CRA Master Plan
- Must maintain its approved design for a minimum period of 5 years
- Color scheme should harmonize with surrounding structures
- All grant applications must be accompanied by three licensed contractor cost estimates
- Only one Sign Grant will be awarded per property

Ineligible Projects:

- Improvements/services rendered prior to grant approval
- Improvements to an existing sign that does not meet code, nonconforming signs
- Improvements to correct a code violation for which the property has been cited
- Property damage that may be covered by or compensated through an applicant's property insurance coverage
- Improvements funded by a previous grant
- Anything not listed above as an eligible project

Boundaries:

CRA District (map included)

_____initials

Building/Façade Improvements

The purpose of the building/facade improvement reimbursement grant program is to encourage and assist property owners within the Community Redevelopment Area to improve the aesthetics and appearance of their properties and to create a sense of continuity and design impact. Attractive and appealing images enhance the overall vitality and character of the City by adding new beautification and visual features where previously lacking.

Funding Structure:

Eligible applicants may receive awards of 50% of the total eligible project cost with no single grant exceeding $10,000.

Criteria for Program:

- Building must be structurally sound based on City inspection
- Property taxes must be current
- Business Tax Receipt must be current
- Utility bill must be current
- The property cannot have any code liens
- Plans, design and survey must be submitted for review
- Must maintain its approved design for a minimum period of 5 years
- All grant applications must be accompanied by three cost estimates
- Must meet all applicable ordinances, regulations and permitting requirements
- Only one Façade Rehabilitation Grant will be awarded per property

Eligible Improvements:

- Exterior renovation: including but not limited to, stucco, architectural details, replacing windows, door trims, porches, storefronts, and façade renovations
- Awnings/shutters, including the removal of old awnings/shutters and the purchase and installation of new awnings/shutters

Ineligible Improvements:

- Interior improvements
- Improvements/services rendered prior to grant approval
- Paint of interior structure or exterior not related to façade improvements
- Electrical work
- General maintenance/sweat equity
- Improvements funded by a previous grant
- Improvements to correct a code violation for which the property has been cited
- Anything not listed as an eligible project

Boundaries:

CRA District (map included)

Attachment: CRA Property Improvement Matching Grant Program (3693 : Authorization for Revisions to CRA Grant Program)

_____initials

Demolition

Funding Structure:

Eligible applicants may receive awards of 50% of the total eligible project cost with no single grant exceeding $10,000.

Criteria for Program:

- Plans and design must be submitted for review
- All property taxes must be current
- Utility bill must be current
- Must meet all applicable ordinances, regulations and permitting requirements
- All grant applications must be accompanied by three cost estimates
- Only one Demolition Grant will be awarded per property

Ineligible Improvements:

- Anything not listed as an eligible project
- Improvements/services rendered prior to grant approval
- Improvements funded by a previous grant

Boundaries:

CRA District (map included)

Attachment: CRA Property Improvement Matching Grant Program (3693 : Authorization for Revisions to CRA Grant Program)

_____initials

Landscaping / Hardscaping

The purpose of the Landscaping/Hardscaping improvements reimbursement grant program is to encourage and assist property owners within the Community Redevelopment Area to improve the aesthetics and appearance of their properties and to create a sense of continuity and design impact. Attractive and appealing properties enhance the overall vitality and character of the City.

Funding Structure:

Eligible applicants may receive awards of 50% of the total eligible project cost with no single reimbursement grant exceeding $10,000. Landscaping/hardscaping improvements must be combined with Building/Façade improvements, Signage improvements or Paving improvements and must include the installation of an irrigation system. When landscaping is required in additional to another eligible grant in the other categories, the landscaping grant will reimbursement of 50% of eligible expenses in addition to the other eligible grant with an annual maximum of **$5,000.** The total annual maximum for the other grant plus the landscaping grant is $15,000.

Criteria for Program:

- Plans, designs and survey must be submitted for review and comply with City requirements
- All property taxes must be current
- The property cannot have any code liens
- Business Tax Receipt must be current
- Utility bill must be current
- Must maintain approved design for a minimum period of 5 years
- Must meet all applicable ordinances, regulations and permitting requirements
- All grant applications must be accompanied by three cost estimates
- Only one Landscaping Grant will be awarded per property

Eligible Improvements:

- Professional landscape designs and installation
- Replacement and addition of new plant materials
- All landscaping must adhere to the City's list of acceptable planting materials
- Installation of irrigation system
- Hardscape elements
- Decorative walls, planters, window boxes and fencing

Ineligible Improvements:

- General maintenance of existing landscaping
- Improvements to correct a code violation for which the property has been cited
- Improvements funded by a previous grant
- Improvements not listed as eligible improvements

Boundaries:

CRA District (map included)

_____initials

Attachment: CRA Property Improvement Matching Grant Program (3693 : Authorization for Revisions to CRA Grant Program)

Paving:

Funding Structure:

Eligible applicants may receive awards of 50% of the total eligible project cost with no single grant exceeding $10,000. Paving improvements must include landscaping improvements.

Criteria for Program:

- Plans, design and survey must be submitted for review
- All property taxes must be current
- The property cannot have any code liens
- Business Tax Receipt must be current
- Utility bill must be current
- Must maintain approved design for a minimum period of 5 years
- Must meet all applicable ordinances, regulations and permitting requirements
- All grant applications must be accompanied by three cost estimates
- Only one Paving Grant will be awarded per property

Eligible Improvements:

- New pavement, unpaved property or repair of pavement i.e. pot holes, etc.

Ineligible Improvements:

- Routine maintenance of existing pavement will not be eligible
- Improvements to correct a code violation for which the property has been cited
- Improvements/services rendered prior to grant approval
- Property damage, compensated through an applicant's property insurance
- Improvements funded by a previous grant
- Anything not listed as an eligible project

Boundaries:

CRA District (map included)

Attachment: CRA Property Improvement Matching Grant Program (3693 : Authorization for Revisions to CRA Grant Program)

_____initials

This Section for Official Use Only

Date Reviewed by CRA: _____ *Recommendation to Committee:* _____

Date Reviewed by Committee: _____

Recommendation to Coordinator: _____

*Action by CRA Coordinator: Recommendation to City Manager*_____

*Action by City Manager:*_____

*Amount approved:*_____

**Release of Funds authorized by*

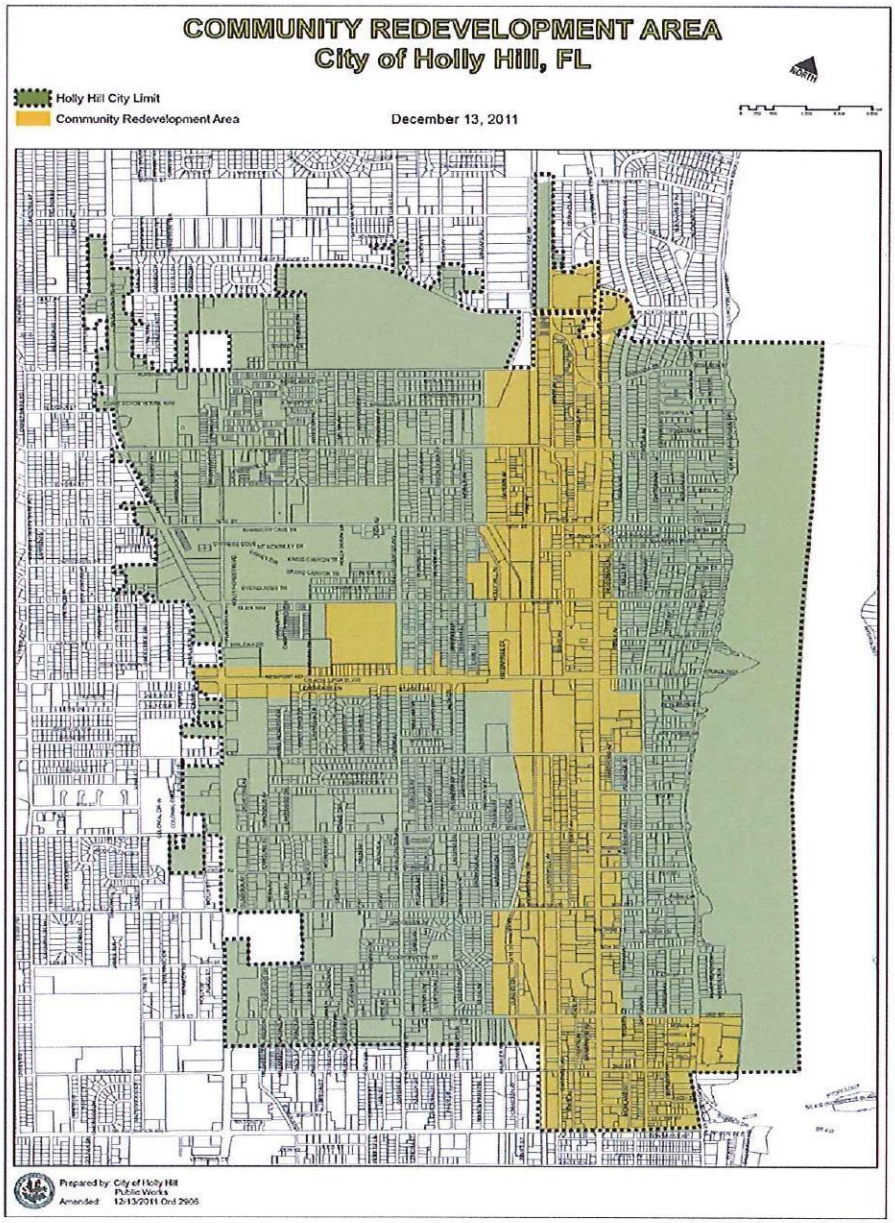
City Manager: _____

*Release of funds only occurs after the CRA Grant Coordinator has verified that all conditions of the contract, and grant application have been satisfied.

Attachment: CRA Property Improvement Matching Grant Program (3693 : Authorization for Revisions to CRA Grant Program)

_____initials

Exhibit A – Community Redevelopment Area Map



Attachment: CRA Property Improvement Matching Grant Program (3693 : Authorization for Revisions to CRA Grant Program)

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STAFF REPORT
CITY OF HOLLY HILL, FLORIDA

City Commission
Agenda Item

MEETING DATE: **April 12, 2022**
FROM: **Valerie Manning**
SUBJECT: **Minutes - March 22, 2022 Regular City Commission and CRA Meeting**
NUMBER: **(ID # 3691)**
APPLICANT:
PLANNER:

DISCUSSION:

Minutes from March 22, 2022 regular City Commission and CRA meeting.

MOTION:

Approve the minutes as submitted by staff.

- Minutes - March 22, 2022 - Regular City Commission and CRA meeting (PDF)
- FORM 8B - Memorandum of Voting Conflict - Roy Johnson - March 2022 (PDF)

CITY OF HOLLY HILL, FLORIDA

CITY COMMISSION

MINUTES ● MARCH 22, 2022

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

Attachment: Minutes - March 22, 2022 - Regular City Commission and CRA meeting (3691 : Minutes)

1. CALL TO ORDER

a. Roll Call

Attendee Name	Title	Status	Arrived
Chris Via	Mayor	Present	
John Penny	District 1 - Commissioner	Present	
Penny Currie	District 2 - Commissioner	Present	
John C. Danio	District 3 - Commissioner	Present	
Roy Johnson	District 4 - Commissioner	Present	

b. Invocation by City Commissioner John Danio
Commissioner Danio led the invocation.

c. Pledge of Allegiance
Mayor Via led the Pledge of Allegiance to the Flag.

2. PRESENTATION

1.

Proclamation - Water Conservation Month - April

(Requested by Valerie Manning, City Clerk)
Mayor Via announced that April is Water Conservation Month.

Stella Gurnee, Assistant City Manager to Special Projects introduced Susan Lincoln, the new Finance Director to the Mayor and City Commissioners. Ms. Lincoln came forward and shared some of her background employment history as well as being a former local resident in Volusia County and is excited to be working for Holly Hill and moving back to the area.

RESULT: **NO VOTE NEEDED**

3. RECESS THE CC MTG & CONVENE AS THE CRA

The City Commission meeting was recessed at approximately 6:05 PM to convene as the

Community Redevelopment Agency (CRA) for the CRA meeting.

4. CRA AGENDA

1. -2022-R-21

A Resolution of the City of Holly Hill, Florida, Community Redevelopment Agency, Authorizing the City Manager to Execute Change Order No. 8 to the US1 Utilities Undergrounding Primaries Conversions with Carter Electric for an Additional Amount Not to Exceed $29,085.66; Providing for Severability; and Providing for an Effective Date.

(Requested by Antoine Khoury, Public Works)
Mayor Via opened public participation. No one spoke.

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Roy Johnson, District 4 - Commissioner
SECONDER:	John C. Danio, District 3 - Commissioner
AYES:	Via, Penny, Currie, Danio, Johnson

Enacted and approved this 22nd day of March, 2022, in Holly Hill

5. ADJOURN AS THE CRA & RECONVENE THE CC MTG

The Community Redevelopment Agency (CRA) meeting adjourned at approximately 6:10 PM. The City Commission regular meeting reconvened at that approximate time.

6. PUBLIC COMMENTS

No one spoke.

7. APPROVAL OF MINUTES

1.

Minutes - March 8, 2022 Workshop and March 8, 2022 Regular City Commission Meeting

(Requested by Valerie Manning, City Clerk)
Mayor Via opened public participation. No one spoke.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	John C. Danio, District 3 - Commissioner
SECONDER:	Roy Johnson, District 4 - Commissioner
AYES:	Via, Penny, Currie, Danio, Johnson

Enacted and approved this 22nd day of March, 2022, in Holly Hill

Attachment: Minutes - March 22, 2022 - Regular City Commission and CRA meeting (3691 : Minutes)

8. CONSENT AGENDA - NONE

9. REGULAR AGENDA

1. –2022-R-22 Resolution

A Resolution of the City Commission of the City of Holly Hill, Florida, Authorizing the City Manager to Execute Change Order No. 8 to the US1 Utilities Undergrounding Primaries Conversions with Carter Electric for an Additional Amount Not to Exceed $29,085.66; Providing for Severability; and Providing for an Effective Date.

(Requested by Antoine Khoury, Public Works)
Mayor Via opened public participation. No one spoke.

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Roy Johnson, District 4 - Commissioner
SECONDER:	Penny Currie, District 2 - Commissioner
AYES:	Via, Penny, Currie, Danio, Johnson

RESOLUTION
2022-R-22
A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF HOLLY HILL, FLORIDA, AUTHORIZING THE CITY MANAGER TO EXECUTE CHANGE ORDER NO. 8 TO THE US1 UTILITIES UNDERGROUNDING PRIMARIES CONVERSIONS WITH CARTER ELECTRIC FOR AN ADDITIONAL AMOUNT NOT TO EXCEED $29,085.66; 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 CHANGE ORDER NO. 8 TO THE US1 UTILITIES UNDERGROUNDING PRIMARIES CONVERSIONS WITH CARTER ELECTRIC FOR AN ADDITIONAL AMOUNT NOT TO EXCEED $29,085.66; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Commission of the City of Holly Hill awarded the US1 Utilities Undergrounding Primaries Conversions to Carter Electric; and

WHEREAS, during the course of FPL's activity to utilize the conduits , issues were found at five locations that need to be addressed to allow FPL to utilize the conduit; and

WHEREAS, City staff intends to investigate the reasons for the damages to seek reimbursement for the repairs; and

WHEREAS, the City desires Carter Electric to proceed with repairs; and

WHEREAS, the total cost of these repairs are not to exceed $29,085.66.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION

Attachment: Minutes - March 22, 2022 - Regular City Commission and CRA meeting (3691 : Minutes)

OF THE CITY OF HOLLY HILL, FLORIDA:

SECTION 1. That the City Commission of the City of Holly authorize the City Manager to execute Change Order No. 8 with Carter Electric to proceed with necessary repairs.

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 22nd day of MARCH, 2022.

Enacted and approved this 22nd day of March, 2022, in Holly Hill

2. –2022-R-23 Resolution

A Resolution of the City Commission of the City of Holly Hill, Florida, Approving Mead & Hunt, Inc., as the Consultant to Perform All Tasks for the Design and Construction of All ARPA Projects and Authorizing the Public Works Director to Enter into Negotions with Mead & Hunt, Inc.; Providing for Severability; and Providing for an Effective Date.

(Requested by Antoine Khoury, Public Works)
Mayor Via opened public participation. No one spoke.

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Penny Currie, District 2 - Commissioner
SECONDER:	John C. Danio, District 3 - Commissioner
AYES:	Via, Penny, Currie, Danio, Johnson

RESOLUTION
2022-R-23
A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF HOLLY HILL, FLORIDA, APPROVING MEAD & HUNT, INC., AS THE CONSULTANT TO PERFORM ALL TASKS FOR THE DESIGN AND CONSTRUCTION OF ALL ARPA PROJECTS AND AUTHORIZING THE PUBLIC WORKS DIRECTOR TO ENTER INTO NEGOTIONS WITH MEAD & HUNT, INC.; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF HOLLY HILL, FLORIDA, APPROVING MEAD & HUNT, INC., AS THE MOST QUALIFIED CONSULTANT TO PERFORM ALL TASKS FOR THE DESIGN AND CONSTRUCTION OF ALL ARPA PROJECTS AND AUTHORIZING THE PUBLIC WORKS DIRECTOR TO ENTER INTO NEGOTIATIONS WITH MEAD & HUNT, INC.; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

Attachment: Minutes - March 22, 2022 - Regular City Commission and CRA meeting (3691 : Minutes)

WHEREAS, the City issued a Request For Qualifications to select a consultant for Professional Engineering/CEI Services for all ARPA Improvements, RFQ 22-WW-02; and

WHEREAS, the Professional Engineering/CEI Services are needed for relocation of the sewer main from under the LPGA canal, Lift Stations #4 & #21 rehabilitation, Cavanah water main and upgrade of the influent headworks at the Wastewater Treatment Plant; and

WHEREAS, the RFQ package received had Mead & Hunt, Inc., as the lead, with Zev Cohen, Ardman Geotechnical Services and Southeaster Surveying and Mapping as the team for the ARPA listed projects; and

WHEREAS, the evaluation committee met on March 17, 2022 at 10:00 a.m. and determined that Mead & Hunt, Inc., meets all of the requirements listed on the RFQ to perform the tasks for the City; and

WHEREAS, based in the evidence presented by the City staff as to why only a single bid was submitted, the City Commission waives the CCNA requirement of ranking the top three qualified proposals.

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 Mead & Hunt, Inc., as the most qualified consultant to perform all tasks for the design and construction of all ARPA projects and authorize the Public Works Director to negotiate the final contract to bring back the City Commission for final approval.

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 22nd day of MARCH, 2022.

Enacted and approved this 22nd day of March, 2022, in Holly Hill

10. PUBLIC HEARINGS

1. –2022-O-3048 Ordinance

FIRST READING - an Ordinance of the City of Holly Hill, Florida, Approving the First Major Amendment to the Volusia Sports and Storage Center Business Planned Unit Development (BPUD) Development Agreement; Providing for Conflicting Ordinances; Providing for Severability; and Providing an Effective Date.

(Requested by Brian Walker, Board of Planning and Appeals)
Commissioner Johnson publicly announced that he would be abstaining from the discussion and not voting on this agenda item because he has a voting conflict of interest.

Attachment: Minutes - March 22, 2022 - Regular City Commission and CRA meeting (3691 : Minutes)

He owns the property and is the applicant for the project. Before the discussion and voting took place, Commissioner Johnson left the Commission Chambers and was called back in after the vote. Commissioner Johnson has completed the ***FORM 8 Memorandum of Voting Conflict for County, Municipal, and Other Local Public Officers*** with the City Clerk and it is included as an attachment with these minutes.

Brian Walker, City Planner read through the staff report that was in the agenda packet for the Mayor and Commissioners. The applicant is requesting to amend the approved BPUD as follows:

1. Amend the Preliminary Development Plan by removing the phasing plan.
2. Remove from the Preliminary Development Plan all RV and Boat storage.
3. Remove from the Preliminary Development Plan the 6,318 square foot covered open air recreational area.
4. Change the parking lot layout and reduce the number of parking spaces.
5. Change the location of the dumpster pad and enclosure.
6. The size of the dry retention pond may be reduced since the amount of impervious surface is being reduced.

Mr. Walker continued to inform the Mayor and Commissioners that there is an existing 7,893 square foot building on the property that the applicant proposes to develop as a sports center with related storage. No changes to the landscaped buffer sizes are proposed. There are relatively minor changes to the landscaping that consist primarily of changes to some tree types. Sod will be placed in the areas that are no longer proposed for RV and boat storage. The enhanced landscaping originally proposed along Nova Road remains in place with the proposed amendment. No changes in the permitted uses are proposed with this amendment. At its regular meeting on Monday, March 7, 2022, the Board of Planning and Appeals voted unanimously to recommend adoption of the subject ordinance. Mr. Walker stated staff recommends the City Commission adopt the Ordinance enacting a Rezone from Business Planned Unit Development to Business Planned Unit Development (a Major Amendment) and the associated Development Agreement and Preliminary Development Plan, for approximately 2.38 acres, located on the east side of Nova Road S approximately 375 feet south of Golf Avenue and more specifically known as 1137 S Nova Road.

Mayor Via opened public participation.

Harry Newkirk, P.E., President/CEO for Newkirk Engineering, Inc., came forward and shared some information about the Volusia Sports and Storage Center project and the Business Planned Unit Development (BPUD) with the Mayor and Commissioners.

Mayor Via closed public participation.

RESULT:	**APPROVED AT 1ST READING [4 TO 0]**	**Next: 4/12/2022 6:00 PM**
MOVER:	Penny Currie, District 2 - Commissioner	
SECONDER:	John Penny, District 1 - Commissioner	
AYES:	Via, Penny, Currie, Danio	
ABSTAIN:	Johnson	

Attachment: Minutes - March 22, 2022 - Regular City Commission and CRA meeting (3691 : Minutes)

2. –2022-O-3049 Ordinance

FIRST READING - an Ordinance of the City of Holly Hill, Volusia County, Florida, Relating to Comprehensive Planning; Adopting Updates to the City's 5-Year Capital Improvements Schedule Within the City's Capital Improvements Element in Accordance with Florida Law; Providing for Repeal of All Ordinances and Parts of Ordinances in Conflict Herewith; Providing for Severability; and Providing an Effective Date.

(Requested by Brian Walker, Board of Planning and Appeals)
Brian Walker, City Planner went over the **background portion** of the agenda item with the Mayor and City Commissioners. The Capital Improvements Element (CIE) in the Comprehensive Plan is a plan for anticipated capital projects and not a fixed budget. It is expected that the timing of projects will change as projects move toward implementation; individual project priorities change; and new opportunities arise. While funding sources are identified with each project, it is not unusual that some funding sources will change as individual projects are implemented and the availability of funds from varying sources changes over time. While the capital projects are on this list because they support and/or expand the services available to the citizens of Holly Hill, under State Law the only projects that must be done are projects that address deficiencies in or maintenance of the designated levels of service for water, sewer, storm-water, traffic, solid waste disposal, parks and schools. The City does not currently have any project that is required to address a level of service deficiency. The projects on the proposed CIE list are service improvement projects and can be adjusted within the CIE or postponed beyond the CIE period as schedule demands and financing dictate. Once the City adopts the amended CIE, staff will send a notice to the Department of Economic Opportunity to demonstrate the City has complied with the requirement to maintain a current five-year plan. The State will not do any further review of the CIE and this amendment is exempt from Volusia County Growth Management Commission review.
Discussion section of the agenda item: The proposed CIE is attached in a spread sheet format. This updated CIE budget continues to reflect an emphasis on renewal and replacement costs and needs for the utilities and public works areas. No major new projects have been added to the program this year. Primary work expected for the 2021-22 fiscal year is a continuation of the rehabilitation of the utility system, maintenance on streets and drainage and continuing upgrades to city parks and other facilities. The School Board has completed its 5-Year Capital Work Program for FY 2022-2026 and there is a single project to replace the switchgear on Building 6 at the Holly Hill School to maintain complete operations at the School. For a complete list of the Volusia County School Board 5-Year Capital Work Program for FY 2022-2026 please visit: https://www.vcsedu.org. The River to Sea Transportation Planning Organization has updated its 5 Year Work Program and there are no new projects within the City of Holly Hill to be included in this update to the CIE of the City's Comprehensive Plan. For a complete list of the River to Sea Transportation Planning Organization 5-Year Capital Work Program please visit https://www.r2ctpo.org. The City of Holly Hill has an active local project to complete the undergrounding of electric/cable facilities along the Ridgewood Blvd., corridor from Mason Avenue to the north boundary of the City limits

Attachment: Minutes - March 22, 2022 - Regular City Commission and CRA meeting (3691 : Minutes)

(approximately Calle Grande Street). The first phase of this project is active and fully funded and includes the segment of Ridgewood Avenue from Mason Avenue to Walker Street. Mr. Walker informed the Mayor and City Commissioners that at its regular meeting on Monday, March 7, 2022, the Board of Planning and Appeals voted unanimously to recommend adoption of an ordinance updating the Capital Improvements Element and staff recommends the City Commission adopt the Ordinance updating the Capital Improvements Element by incorporating the attached revised and updated 5-year Capital Improvements Program.

Mayor Via opened public participation.

Heidi Heller, Holly Hill and Jim Legary, Holly Hill.

Mayor Via closed public participation.

RESULT:	**APPROVED AT 1ST READING [UNANIMOUS]**	**Next: 4/12/2022 6:00 PM**
MOVER:	John Penny, District 1 - Commissioner	
SECONDER:	Penny Currie, District 2 - Commissioner	
AYES:	Via, Penny, Currie, Danio, Johnson	

11. COMMUNICATIONS

A. City Manager & Staff Comments

Mr. Forte mentioned that he has two CRA grant paving/landscaping applications that he would like to get consensus on from the City Commission to move forward with approving them. **There was *consensus* from the City Commission.** Mr. Forte stated that he would like to have a workshop before the next meeting on the Veterans Memorial to catch up on that and if the Commission wanted to add anything else to the workshop. Commissioner Penny asked if they could add panhandling and Commissioner Currie asked if the bike washes can be added as well. The workshop will be schedule for April 12th at 5:00 PM.

B. City Attorney Comments

None.

C. City Commission Comments

Commissioners Penny, Currie, Danio and Johnson all agreed that the car show that Tony put on was great and it turned out to be another successful event for the kids school supplies. They are looking forward to the next one. The Commissioners each thanked Tony Cassata for all the hard work and effort he put into having this event. They welcomed Susan as the new Finance Director. Commissioner Johnson mentioned that the city is doing a great job in promoting events and things happening within the city; city is doing really good.

D. Mayor's Comments

Mayor Via reminded everyone about the Arts Festival this coming Saturday and Sunday out on the front lawn of City Hall. Saturday it will be from 10:00 AM - 5:00 PM and Sunday from 10:00 AM - 4:00 PM. The Easter Egg event is Saturday, April 9th from

Attachment: Minutes - March 22, 2022 - Regular City Commission and CRA meeting (3691 : Minutes)

10:00 AM - 12:00 PM. Please arrive promptly at 10:00 AM for the countdown of the eggs. Reminded everyone about the Law and Order dinner on Thursday night at the American Legion Post 120 at 6:00 PM. Welcomed Susan, the new Finance Director to the city and is looking forward to working with her. Mayor Via mentioned that coming soon will be a BBQ event at the Sea Plane location at Sunrise Park with Doc Bailey. More information will be forth coming and the public is invited and encouraged to attend. The car show was a great success.

12. ADJOURNMENT

The meeting adjourned at approximately 6:50 PM.

Attachment: Minutes - March 22, 2022 - Regular City Commission and CRA meeting (3691 : Minutes)

FORM 8B MEMORANDUM OF VOTING CONFLICT FOR COUNTY, MUNICIPAL, AND OTHER LOCAL PUBLIC OFFICERS

LAST NAME—FIRST NAME—MIDDLE NAME	NAME OF BOARD, COUNCIL, COMMISSION, AUTHORITY, OR COMMITTEE
Johnson Roy	City of Holly Hill Commission
MAILING ADDRESS 1706 Ridge Ave	THE BOARD, COUNCIL, COMMISSION, AUTHORITY OR COMMITTEE ON WHICH I SERVE IS A UNIT OF: ☑ CITY ☐ COUNTY ☐ OTHER LOCAL AGENCY
CITY: Holly Hill — COUNTY: Volusia	NAME OF POLITICAL SUBDIVISION: Commissioner District 4
DATE ON WHICH VOTE OCCURRED 3/22/2022	MY POSITION IS: ☑ ELECTIVE ☐ APPOINTIVE

WHO MUST FILE FORM 8B

This form is for use by any person serving at the county, city, or other local level of government on an appointed or elected board, council, commission, authority, or committee. It applies to members of advisory and non-advisory bodies who are presented with a voting conflict of interest under Section 112.3143, Florida Statutes.

Your responsibilities under the law when faced with voting on a measure in which you have a conflict of interest will vary greatly depending on whether you hold an elective or appointive position. For this reason, please pay close attention to the instructions on this form before completing and filing the form.

INSTRUCTIONS FOR COMPLIANCE WITH SECTION 112.3143, FLORIDA STATUTES

A person holding elective or appointive county, municipal, or other local public office MUST ABSTAIN from voting on a measure which would inure to his or her special private gain or loss. Each elected or appointed local officer also MUST ABSTAIN from knowingly voting on a measure which would inure to the special gain or loss of a principal (other than a government agency) by whom he or she is retained (including the parent, subsidiary, or sibling organization of a principal by which he or she is retained); to the special private gain or loss of a relative; or to the special private gain or loss of a business associate. Commissioners of community redevelopment agencies (CRAs) under Sec. 163.356 or 163.357, F.S., and officers of independent special tax districts elected on a one-acre, one-vote basis are not prohibited from voting in that capacity.

For purposes of this law, a "relative" includes only the officer's father, mother, son, daughter, husband, wife, brother, sister, father-in-law, mother-in-law, son-in-law, and daughter-in-law. A "business associate" means any person or entity engaged in or carrying on a business enterprise with the officer as a partner, joint venturer, coowner of property, or corporate shareholder (where the shares of the corporation are not listed on any national or regional stock exchange).

* * * * * * * * * * * * * * * * *

ELECTED OFFICERS:

In addition to abstaining from voting in the situations described above, you must disclose the conflict:

PRIOR TO THE VOTE BEING TAKEN by publicly stating to the assembly the nature of your interest in the measure on which you are abstaining from voting; *and*

WITHIN 15 DAYS AFTER THE VOTE OCCURS by completing and filing this form with the person responsible for recording the minutes of the meeting, who should incorporate the form in the minutes.

* * * * * * * * * * * * * * * * *

APPOINTED OFFICERS:

Although you must abstain from voting in the situations described above, you are not prohibited by Section 112.3143 from otherwise participating in these matters. However, you must disclose the nature of the conflict before making any attempt to influence the decision, whether orally or in writing and whether made by you or at your direction.

IF YOU INTEND TO MAKE ANY ATTEMPT TO INFLUENCE THE DECISION PRIOR TO THE MEETING AT WHICH THE VOTE WILL BE TAKEN:

- You must complete and file this form (before making any attempt to influence the decision) with the person responsible for recording the minutes of the meeting, who will incorporate the form in the minutes. (Continued on page 2)

Attachment: FORM 8B - Memorandum of Voting Conflict - Roy Johnson - March 2022 (3691 : Minutes)

APPOINTED OFFICERS (continued)

- A copy of the form must be provided immediately to the other members of the agency.
- The form must be read publicly at the next meeting after the form is filed.

IF YOU MAKE NO ATTEMPT TO INFLUENCE THE DECISION EXCEPT BY DISCUSSION AT THE MEETING:

- You must disclose orally the nature of your conflict in the measure before participating.
- You must complete the form and file it within 15 days after the vote occurs with the person responsible for recording the minutes of the meeting, who must incorporate the form in the minutes. A copy of the form must be provided immediately to the other members of the agency, and the form must be read publicly at the next meeting after the form is filed.

DISCLOSURE OF LOCAL OFFICER'S INTEREST

I, Roy Johnson, hereby disclose that on 3/22, 20 22 :

(a) A measure came or will come before my agency which (check one or more)

✓ inured to my special private gain or loss;

___ inured to the special gain or loss of my business associate, _____ ;

___ inured to the special gain or loss of my relative, _____ ;

___ inured to the special gain or loss of _____, by whom I am retained; or

___ inured to the special gain or loss of _____, which is the parent subsidiary, or sibling organization or subsidiary of a principal which has retained me.

(b) The measure before my agency and the nature of my conflicting interest in the measure is as follows:

Voting on changes to improvement project at 1137 S Nova Rd, Ormond Beach.
The project and property are owned by myself.

If disclosure of specific information would violate confidentiality or privilege pursuant to law or rules governing attorneys, a public officer, who is also an attorney, may comply with the disclosure requirements of this section by disclosing the nature of the interest in such a way as to provide the public with notice of the conflict.

3/25/2022
Date Filed

Signature

NOTICE: UNDER PROVISIONS OF FLORIDA STATUTES §112.317, A FAILURE TO MAKE ANY REQUIRED DISCLOSURE CONSTITUTES GROUNDS FOR AND MAY BE PUNISHED BY ONE OR MORE OF THE FOLLOWING: IMPEACHMENT, REMOVAL OR SUSPENSION FROM OFFICE OR EMPLOYMENT, DEMOTION, REDUCTION IN SALARY, REPRIMAND, OR A CIVIL PENALTY NOT TO EXCEED $10,000.

HOLLY HILL RECEIVED
MAR 29 2022
CITY CLERK DEPT.
Valerie Manning

Attachment: FORM 8B - Memorandum of Voting Conflict - Roy Johnson - March 2022 (3691 : Minutes)

STAFF REPORT
CITY OF HOLLY HILL, FLORIDA

City Commission
Ordinance

MEETING DATE: **April 12, 2022**
FROM: **Valerie Manning**
SUBJECT: **FIRST READING - an Ordinance by the City of Holly Hill, Florida, Amending the City of Holly Hill Code of Ordinances to Amend Chapter 14, Buildings and Building Regulations, Article III Construction Standards to Repeal Unnecessary Provisions; to Amend the Land Development Regulations, Chapter 94, Article II Flood Hazard Mitigation to Provide Criteria for Accessory Structures in Flood Hazard Areas; and Update Language; Providing for Applicability and Severability; and Providing for an Effective Date.**
NUMBER: **2022-O-3050**
APPLICANT:
PLANNER:

DISCUSSION:

Staff is seeking an Ordinance to enact changes to Chapters 94 and 14 of the City's Land Development Regulations. Chapter 94 is titled, "Floods" and deals with regulations and processes concerning floodplain management in our City. Chapter 14 is titled, "Buildings and Building Regulations" and deals with regulations and processes concerning construction in the City. The changes are all related to recent updates from FEMA that affect floodplain regulations in the City's Land Development Regulations.

The strength of our floodplain management program is closely tied to the City's Community Rating System (CRS) score. The Community Rating System is a voluntary incentive program that recognizes and encourages community floodplain management practices that exceed the minimum requirements of the National Flood Insurance Program (NFIP). Over 1,500 communities participate nationwide.

In CRS communities, flood insurance premium rates are discounted to reflect the reduced flood risk resulting from the community's efforts that address the goals of the program. Flood insurance premium rates in CRS communities are discounted in increments of 5%.

Recently, FEMA has made updates that it encourages all communities to adopt into their floodplain management policies. While the updates are voluntary, not adopting the updates will result in the community receiving an increase in its CRS score. The higher the score, the smaller the insurance discount.

The City has worked with staff from the State Floodplain Management Office in updating our floodplain management policies and processes, in order to comply with FEMA updates.

Chapter 14 has been updated to remove language that currently exist in the Florida Building Code which the City already follows and has adopted into its regulations by reference.

Chapter 94 has been amended to provide criteria for accessory structures in flood hazard areas; to add definitions, to specify elevation of manufactured homes in flood hazard areas; and update language so as to be compatible with FEMA updates.

STAFF RECOMMENDATION:

Staff recommends adoption of an ordinance by the City of Holly Hill, Florida, amending the Land Development Regulations by amending Article III Construction Standards of Chapter 14, titled Buildings and Building Regulations, to repeal unnecessary provisions, and Article II Flood Hazard Mitigation of Chapter 94, titled, Floods, to provide criteria for accessory structures in flood hazard areas; to add definitions, to specify elevation of manufactured homes in flood hazard areas; and update language, providing for applicability and severability; and providing for an effective date.

ATTACHMENTS:

- Chapter 14 with Proposed Changes (PDF)
- Chapter 94 with Proposed Changes (PDF)

Ordinance No. 2022-3050

FIRST READING - AN ORDINANCE BY THE CITY OF HOLLY HILL, FLORIDA, AMENDING THE CITY OF HOLLY HILL CODE OF ORDINANCES TO AMEND CHAPTER 14, BUILDINGS AND BUILDING REGULATIONS, ARTICLE III CONSTRUCTION STANDARDS TO REPEAL UNNECESSARY PROVISIONS; TO AMEND THE LAND DEVELOPMENT REGULATIONS, CHAPTER 94, ARTICLE II FLOOD HAZARD MITIGATION TO PROVIDE CRITERIA FOR ACCESSORY STRUCTURES IN FLOOD HAZARD AREAS; AND UPDATE LANGUAGE; PROVIDING FOR APPLICABILITY AND SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

AN ORDINANCE BY THE CITY OF HOLLY HILL, FLORIDA, AMENDING THE CITY OF HOLLY HILL CODE OF ORDINANCES TO AMEND CHAPTER 14, BUILDINGS AND BUILDING REGULATIONS, ARTICLE III CONSTRUCTION STANDARDS TO REPEAL UNNECESSARY PROVISIONS; TO AMEND THE LAND DEVELOPMENT REGULATIONS, CHAPTER 94, ARTICLE II FLOOD HAZARD MITIGATION TO PROVIDE CRITERIA FOR ACCESSORY STRUCTURES IN FLOOD HAZARD AREAS; TO SPECIFY ELEVATION OF MANUFACTURED HOMES IN FLOOD HAZARD AREAS; AND UPDATE LANGUAGE; PROVIDING FOR APPLICABILITY AND SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Legislature of the State of Florida has, in Chapter 166 - Municipalities, Florida Statutes, conferred upon local governments the authority to adopt regulations designed to promote the public health, safety, and general welfare of its citizenry; and

WHEREAS, the City Commission determined it appropriate to repeal administrative amendments to the Florida Building Code in 2013 because those same provisions are now incorporated into Chapter 1 of the Florida Building Code; and

WHEREAS, the Federal Emergency Management Agency released FEMA Policy #104-008-03 Floodplain Management Requirements for Agricultural Structures and Accessory Structures; and the City Commission has determined it appropriate to adopt regulations that are consistent with the FEMA Policy to allow issuance of permits for wet flood proofed accessory structures that are not larger than the sizes specified in the FEMA Policy; and

WHEREAS, the City of Holly Hill participates in the National Flood Insurance Program and participates in the NFIP's Community Rating System, a voluntary incentive program that recognizes and encourages community floodplain management activities that

exceed the minimum program requirements, achieving a CRS rating of Class 8; and

WHEREAS, in 2020 the NFIP Community Rating System established certain minimum prerequisites for communities to qualify for or maintain class ratings of Class 8 or better and to satisfy the prerequisite and for the Town of Yankeetown to maintain the current CRS rating, all manufactured homes installed or replaced in special flood hazard areas must be elevated such that the lowest floors are at or above at least the base flood elevation plus 1 foot, which necessitates modification of the existing requirements; and

WHEREAS, the City Commission determined that it is in the public interest to amend the floodplain management regulations to better protect owners and occupants of manufactured homes and to continue participating in the Community Rating System at the current class rating.

NOW, THEREFORE, BE IT ORDAINED by the City Commission of the City of Holly Hill that Chapter 14 and Chapter 94 are amended as set forth in the following amendments, as shown in ~~strikethrough~~ and underline format. No other portions of Chapters 14 and 94 are affected and remain unchanged.

SECTION 1. AMENDMENTS TO CHAPTER 14.

~~**Sec. 14-127. Amendments.**~~

~~**The following administrative amendments to the Florida Building Code, Building are adopted by the city.**~~

~~***Sec. 104.10.1, Florida Building Code, Building***~~

~~**Add a new Sec. 104.10.1 as follows:**~~

~~***104.10.1 Modifications of the strict application of the requirements of the Florida Building Code.*** **The Building Official shall coordinate with the Floodplain Administrator to review requests submitted to the Building Official that seek approval to modify the strict application of the flood resistant construction requirements of the Florida Building Code to determine whether such requests require the granting of a variance pursuant to Section 117.**~~

~~***Sec. 107.6.1, Florida Building Code, Building***~~

~~**Add a new Sec. 107.6.1 as follows:**~~

~~***107.6.1 Building permits issued on the basis of an affidavit.*** **Pursuant to the requirements of federal regulation for participation in the National Flood Insurance Program (44 C.F.R. Sections 59 and 60), the authority granted to the Building Official to issue permits, to rely on inspections, and to accept plans and construction documents on the basis of affidavits and plans submitted pursuant to Section 105.14 and Section 107.6, shall not extend to the flood load and flood resistance construction requirements of the Florida Building Code.**~~

~~***Sec. 117, Florida Building Code, Building***~~

~~**Add a new Section 117 as follows:**~~

~~***117-Variances in Flood Hazard Areas***~~

~~***117.1 Flood hazard areas.* Pursuant to section 553.73(5), the variance procedures adopted in the local floodplain management ordinance shall apply to requests submitted to the Building Official for variances to the provisions of Section 1612.4 of the Florida Building Code, Building or, as applicable, the provisions of R322 of the Florida Building Code, Residential. This section shall not apply to Section 3109 of the Florida Building Code, Building.~~

~~**(Ord. No. 2927, § 3, 1-22-13)**~~

SECTION 2. AMENDMENTS TO CHAPTER 94.

Sec. 94-32. Applicability.

(c) *Basis for establishing flood hazard areas.* The flood insurance study for Volusia County, Florida and Incorporated Areas dated **September 29, 2017** ~~**February 19, 2014,**~~ and all subsequent amendments and revisions, and the accompanying flood insurance rate maps (FIRM), and all subsequent amendments and revisions to such maps, are adopted by reference as a part of this article and shall serve as the minimum basis for establishing flood hazard areas. Studies and maps that establish flood hazard areas are on file at the Holly Hill City Hall, 1065 Ridgewood Avenue.

Sec. 94-37. Variances and appeals.

(d) *Historic buildings.* A variance is authorized to be issued for the repair, improvement, or rehabilitation of a historic building that is determined eligible for the exception to the flood resistant construction requirements of the Florida Building Code, Existing Building, Chapter **12** ~~**11**~~ Historic Buildings, upon a determination that the proposed repair, improvement, or rehabilitation will not preclude the building's continued designation as a historic building and the variance is the minimum necessary to preserve the historic character and design of the building. If the proposed work precludes the building's continued designation as a historic building, a variance shall not be granted and the building and any repair, improvement, and rehabilitation shall be subject to the requirements of the Florida Building Code.

Sec. 94-40. Definitions.

Accessory structure. **A structure on the same parcel of property as a principal structure and the use of which is incidental to the use of the principal structure. For floodplain management purposes, the term includes only accessory structures used for parking and storage.**

~~***Existing manufactured home park or subdivision.* A manufactured home park or subdivision for which the construction of facilities for servicing the lots on which the manufactured homes are to be affixed (including, at a minimum, the installation of utilities,~~

~~the construction of streets, and either final site grading or the pouring of concrete pads) is completed before September 7, 1973.~~

~~*Expansion to an existing manufactured home park or subdivision.* The preparation of additional sites by the construction of facilities for servicing the lots on which the manufactured homes are to be affixed (including the installation of utilities, the construction of streets, and either final site grading or the pouring of concrete pads).~~

Historic structure. Any structure that is determined eligible for the exception to the flood hazard area requirements of the Florida Building Code, Existing Building, Chapter **12** ~~11~~ Historic Buildings.

Market value. ~~The price at which a property will change hands between a willing buyer and a willing seller, neither party being under compulsion to buy or sell and both having reasonable knowledge of relevant facts.~~ As used in this article, the term refers to the ~~market~~ value of buildings and structures, excluding the land and other improvements on the parcel. Market value **is the** ~~may be established by a qualified independent appraiser,~~ actual cash value (**in-kind** replacement cost depreciated for age**, wear and tear, neglect,** and quality of construction) **established by a qualified independent appraiser**, or tax assessment value adjusted to approximate market value by a factor provided by the property appraiser.

~~*New manufactured home park or subdivision.* A manufactured home park or subdivision for which the construction of facilities for servicing the lots on which the manufactured homes are to be affixed (including at a minimum, the installation of utilities, the construction of streets, and either final site grading or the pouring of concrete pads) is completed on or after September 7, 1973.~~

Sec. 94-44. Manufactured homes.

(d) *Elevation.* **All manufactured homes that are placed, replaced, or substantially improved in flood hazard areas shall be elevated such that the bottom of the frame is at or above the elevation required in the *Florida Building Code, Residential* Section R322.2 (Zone A).** ~~Manufactured homes that are placed, replaced, or substantially improved shall comply with subsection (1) or (2) below, as applicable.~~

~~(1) *General elevation requirement.* Unless subject to the requirements of subsection (2), all manufactured homes that are placed, replaced, or substantially improved on sites located: (a) outside of a manufactured home park or subdivision; (b) in a new manufactured home park or subdivision; (c) in an expansion to an existing manufactured home park or subdivision; or (d) in an existing manufactured home park or subdivision upon which a manufactured home has incurred "substantial damage" as the result of a flood, shall be elevated such that the bottom of the frame is at or above the elevation required, as applicable to the flood hazard area, in the Florida Building Code, Residential Section R322.2 (Zone A).~~

~~(2) *Elevation requirement for certain existing manufactured home parks and subdivisions.* Manufactured homes that are not subject to subsection (1), including manufactured homes that are placed, replaced, or substantially improved on sites located in an existing manufactured home park or subdivision, unless on a site where substantial damage as result of flooding has occurred, shall be elevated~~

~~such that either the:~~

~~a. Bottom of the frame of the manufactured home is at or above the elevation required in the Florida Building Code, Residential Section R322.2 (Zone A); or~~

~~b. Bottom of the frame is supported by reinforced piers or other foundation elements of at least equivalent strength that are not less than 36 inches in height above grade.~~

Sec. 94-48. - Accessory structures.

Accessory structures are permitted below the base flood elevation provided the accessory structures are used only for parking or storage and:

(1) Are one-story and not larger than 600 sq. ft. and have flood openings in accordance with Section R322.2 of the Florida Building Code, Residential.

(2) Are anchored to resist flotation, collapse or lateral movement resulting from flood loads.

(3) Have flood damage-resistant materials used below the base flood elevation plus one (1) foot.

(4) Have mechanical, plumbing and electrical systems, including plumbing fixtures, elevated to or above the base flood elevation plus one (1) foot.

Secs 94-49. ~~94-48~~-94-70. Reserved.

SECTION 3. APPLICABILITY.

For the purposes of jurisdictional applicability, this ordinance shall apply in the City of Holly Hill, Volusia County, Florida. This ordinance shall apply to all applications for development, including building permit applications and subdivision proposals, submitted on or after the effective date of this ordinance.

SECTION 4. INCLUSION INTO THE CODE OF ORDINANCES.

It is the intent of the City Commission that the provisions of this ordinance shall become and be made a part of the City of Holly Hill Code of Ordinances, and that the sections of this ordinance may be renumbered or re-lettered and the word "ordinance" may be changed to "section," "article," "regulation," or such other appropriate word or phrase in order to accomplish such intentions.

SECTION 5. SEVERABILITY.

If any section, subsection, sentence, clause or phrase of this ordinance is, for any reason, declared by the courts to be unconstitutional or invalid, such decision shall not affect the

validity of the ordinance as a whole, or any part thereof, other than the part so declared.

SECTION 6. EFFECTIVE DATE.

That this Ordinance shall become effective immediately upon its adoption after second and final reading.

APPROVED AND AUTHENTICATED on this 12th day of APRIL, 2022 for first reading.

Chapter 14 BUILDINGS AND BUILDING REGULATIONS[1]

ARTICLE I. IN GENERAL

Sec. 14-1. Removal of construction debris.

Any contractor, subcontractor or any other person engaged in the construction of any building within the city shall immediately remove after the construction of such building is completed, all debris, dirt, refuse or any other litter used or resulting from the construction of any such building, and the same shall not be allowed to remain on any portion of such property; nor shall any building material, debris, dirt, refuse or any other litter resulting from construction of any building be placed in the street or parkage between such property and such streets.

(Code 1984, § 7-4)

Sec. 14-2. Demolition permits for historical structures.

(a) The chief building official shall confirm through warranty deed, property appraiser's records and visual inspection if a structure is 50 years old or older. Upon confirmation of the age of the structure the chief building official will notify the Holly Hill Historic Preservation Society at which time the Holly Hill Historic Preservation Society will have five business days to complete its inspection and determine if the structure is of historical significance. The city will not issue the approved demolition permit until the expiration up to the five business days, unless the Holly Hill Historic Preservation Society has conducted all the inspections it desires and so notifies the city prior to the expiration up to the five business days' time period. The chief building official shall have the right to approve the issuance of the demolition permit without the inspection in event the city determines that the structure is in such a condition as to constitute a threat to the public health, welfare and safety. The property owner shall not be obligated to secure the property or to take any other steps to reduce or eliminate the danger to the public as a condition of the approval of the demolition permit so as to allow the Holly Hill Historic Preservation Society to enter and inspect the property.

(b) The members of the Holly Hill Historic Preservation Society may enter upon and photograph the structure during the five business day time period provided there is joint written approval from both the Holly Hill Historic Preservation Society and the property owner, prior to entering said property.

(c) The members of the Holly Hill Historic Preservation Society shall only remove items from the structure with the advance, written approval of the property owner.

(Ord. No. 2795, § 1, 3-27-07; Ord. No. 2802, § 1, 6-26-07; Ord. No. 2954, § 1, 8-12-14)

[1]Cross reference(s)—Code enforcement, § 2-116 et seq.; alarm systems, § 22-26 et seq.; fire prevention and protection, ch. 34; hazardous buildings, § 34-48; fire prevention codes, § 34-71 et seq.; landscaping and buffering, ch. 98; signs, ch. 110; zoning, ch. 114.

State law reference(s)—Construction standards, F.S. ch. 553.

Attachment: Chapter 14 with Proposed Changes (2022-O-3050 : Amending Chapter 14, Buildings and Building Regulations and Amending

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Sec. 14-3 Damaged structures.

Damaged openings such as doors, windows or other apertures or holes in the building envelope or roof shall be allowed to be temporarily protected, but repairs or replacement of the damaged doors, windows, other apertures or holes in the building envelope or roof, must take place within 90 days. Materials used to protect or cover the opening can be any material approved for use by the then current edition of the Florida Building Code. If using wood structural panels, oriented strand board (OSB), plywood or any other natural wood product, the material used to enclose the building must be neatly fitted to protect the opening and shall be painted to blend in or match the rest of the building. This section applies to uninhabited or vacant and inhabited or occupied structures.

(Ord. No. 3019, § 2, 8-27-19)

Sec. 14-4 Temporary storm protection of structures.

Openings on residential structures, such as doors, windows or other apertures may be temporarily protected up to seven days prior to the projected landfall of any named storm or weather system. Temporary protection must be removed within 14 days after the storm threat has passed. Unoccupied residential structures using Florida Product Approved storm shutters may keep them attached for the entire hurricane season. After the official hurricane season is over, shutters must be removed or opened. Commercial structures may be temporarily protected up to seven days prior to the projected landfall of any named storm or weather system. Temporary protection must be removed within 14 days after the storm threat has passed.

(Ord. No. 3019, § 2, 8-27-19)

Secs. 14-5—14-25. Reserved.

ARTICLE II. ADMINISTRATION[2]

DIVISION 1. GENERALLY

Sec. 14-26. Issuance of permits; authority of inspectors.

(a) Permits shall be issued for all building, plumbing and electrical work in the city by the code administration division. The inspectors have the authority to enter any building or premises within his jurisdiction for the purpose of making related inspections.

(b) A code administrator shall be responsible for the overall coordination of the inspectors to see that the proper rules and regulations will be complied with. All applications for permits submitted to the city shall be screened to see that they meet all applicable requirements before a permit is issued.

(c) The code administrator shall issue certificates of occupancy to permit the use of any building or premises or part thereof, created, erected, changed, converted or enlarged wholly or partly in its use or structure and other related duties as may be required by the city manager.

[2]Cross reference(s)—Administration, ch. 2.

(Code 1984, § 7-1)

Secs. 14-27—14-40. Reserved.

DIVISION 2. PERMIT TO MOVE BUILDINGS

Sec. 14-41. Required, application.

(a) No building or structure designed for occupancy shall be moved onto a building lot within the city limits, unless a moving permit is first obtained from the city commission.

(b) An application for such permit shall be made upon a form furnished for this purpose by the code administrator. Such application shall be filed with the code administrator not later than 30 days prior to the meeting of the city commission at which the application is to be considered.

(Code 1984, § 7-3(a), (b))

Sec. 14-42. Public hearing—Required, notice.

The city commission shall hold a public hearing with respect to each application for a permit under this division. Notice of such public hearing shall be posted in two public places in the city, and published at least once in a newspaper of general circulation in the area; such posting and such publication shall be made at least 15 days prior to the public hearing.

(Code 1984, § 7-3(c))

Sec. 14-43. Same—Procedure.

At the public hearing under this division the applicant shall:

(1) Present evidence to establish that the proposed use of the property is consistent with the current zoning and land use plan.

(2) Submit such plans and specifications as are necessary for improvement of the building or structure to meet current building, plumbing and electrical code requirements.

(3) Present evidence that the lot upon which the structure is to be moved is of a conforming size, and that the proposed building shall meet all current dimensional and setback requirements.

(4) Present evidence that the structure to be moved, after improvements, shall be aesthetically compatible with surrounding structures.

(5) Present a certificate of a licensed exterminator certifying that there is no active rodent or pest infestation in the structures proposed to be moved.

(Code 1984, § 7-3(d))

Attachment: Chapter 14 with Proposed Changes (2022-O-3050 : Amending Chapter 14, Buildings and Building Regulations and Amending

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Sec. 14-44. Conditions for issuance.

(a) If the discussion at the public hearing under this division results in no valid objection to the request, the city commission shall cause a permit to be issued to the applicant upon the applicant complying with the following requirements:

(1) The payment of a permit fee as established by resolution of the city commission for each moving job.

(2) Posting of a surety bond with the city in the sum of $5,000.00.

(3) Delivering to the city manager a policy of liability insurance in the amount of $100,000.00, naming the city as an additional insured, in order to save the city harmless from any damages caused by such moving.

(b) The surety bond required in subsection (a)(2) of this section shall guarantee that the improvements necessary to meet code requirements shall be started within seven days of the date the building or structure is moved into the city and shall further guarantee the completion within six months of the date of issuance of the permit, of all improvements necessary to conform to current plumbing, building and electrical code requirements.

(Code 1984, § 7-3(e))

Sec. 14-45. Refund of bond.

Upon completion of the improvements set forth in section 14-44 and the submission of a recertification that the structure is free from pest infestation, the code administrator shall cause a certificate of occupancy to be issued and the city shall refund or return the bond provided for in section 14-44. If the improvements are not completed within six months, or within such an extension of time as may be granted from the city commission, upon the showing of a hardship, then the certificate of occupancy shall not be issued and the bond shall be forfeited and used by the city for the removal or improvement of the structure so relocated.

(Code 1984, § 7-3(f))

Sec. 14-46. Notice to appraiser.

Upon issuance of the certificate of occupancy, as provided in section 82-136 the code administrator shall notify, in writing, the county property appraiser of the relocated building or structure.

(Code 1984, § 7-3(g))

Secs. 14-47—14-65. Reserved.

DIVISION 3. CONTRACTOR CERTIFICATION

Sec. 14-66. Required.

(a) No person shall engage in business or work as a contractor, as defined in F.S. § 489.105 unless he has been certified as a contractor by:

(1) The state department of professional regulation; or

(2) A county or municipality in this state on the basis of an examination.

This section shall not apply to owners of property building or improving farm outbuildings or one-family or two-family residences on such property for the occupancy or use of such owners and not offered for sale, or building or improving commercial buildings at a cost of under $25,000.00 on such property for the occupancy or use of such owners and not offered for sale or lease. Proof of the sale or lease, or offering for sale or lease, of more than one such structure by the owner-builder within one year after completion of same is presumptive evidence that the construction was undertaken for purposes of sale or lease.

(b) No person shall engage in business or work as an electrical contractor, as defined in F.S. § 489.505, unless he has been licensed as a certified electrical contractor or master electrician by:

(1) The state department of professional regulation; or

(2) A county or municipality in this state on the basis of an examination.

This subsection shall not apply to an owner of property making application for permit, supervising, and doing the work in connection with the construction, maintenance, repair, and alteration of and addition to a single-family or duplex residence for his own use and occupancy and not intended for sale.

(Code 1984, § 7-6)

Secs. 14-67—14-85. Reserved.

DIVISION 4. APPEALS

Sec. 14-86. Construction appeals board.

The construction appeals board referenced in this section, and the codes adopted by reference in this chapter shall be the board of planning and appeals created in section 82-71 et seq.

(Code 1984, § 7-7(a))

Cross reference(s)—Boards, commissions, committees, § 2-71 et seq.

Sec. 14-87. Appeal procedure.

(a) Whenever the code administration division shall reject or refuse to approve the mode or manner of construction proposed to be followed or materials to be used in the erection or alteration of a building or structure, or when it is claimed that the provisions of this chapter do not apply, or that an equally good or more desirable form of construction can be employed in any specific case, or when it is claimed that the true intent and meaning of this chapter or any of the regulations under this chapter have been misconstrued or wrongly interpreted, the owner of such building or structure, or his duly authorized agent, may appeal from the decision of the code administration division to the construction appeals board. Notice of appeal shall be in writing and filed within 90 days after the decision is rendered by the code administration division. A fee as established by resolution of the city commission shall accompany such notice of appeal.

(b) In case of a building or structure which, in the opinion of the code administration division, is unsafe or dangerous, the code administration division may, in its order, limit the time for such appeal to a shorter period. Appeals hereunder shall be on forms provided by the code administration division.

(c) The construction appeals board, when so appealed to, and after a hearing, may vary the application of any provision of this chapter to any particular case when, in its opinion, the enforcement thereof would do

Attachment: Chapter 14 with Proposed Changes (2022-O-3050 : Amending Chapter 14, Buildings and Building Regulations and Amending

manifest injustice, and would be contrary to the spirit and purpose of this chapter or the public interest, or when, in its opinion the interpretation of the code administration division should be modified or reversed.

(d) A decision of the construction appeals board to vary the application of any provision of this chapter or to modify an order of the code administration division shall specify in what manner such variation or modification is made, the conditions upon which it is made and the reasons therefor.

(e) Every decision of the construction appeals board shall be final, subject, however, to such remedy as any aggrieved party might have at law or in equity. It shall be in writing and shall indicate the vote upon the decision. Every decision shall be promptly filed in the office of the code administration division, and shall be open to public inspection; a certified copy shall be sent by mail or otherwise to the appellant and a copy shall be kept publicly posted in the office of the code administration division for two weeks after filing.

(f) The construction appeals board shall, in every case, reach a decision without unreasonable or unnecessary delay.

(g) If a decision of the construction appeals board reverses or modifies a refusal, order, or disallowance of the construction appeals board, or varies the application of any provision of this chapter, the code administration division shall immediately take action in accordance with such decision.

(Code 1984, § 7-8)

Secs. 14-88—14-105. Reserved.

DIVISION 5. FEES

Sec. 14-106. Permit fees.

The city commission shall adopt the permit fee schedule which schedule of fees shall be adopted by resolution and all applicants shall comply with the obligations and procedures established in section 82-272.

(Ord. No. 2883, § 1, 10-26-10)

Sec. 14-107. Plan review fee.

There is hereby established a plan review fee to be charged for the review of building construction plans submitted to the city for the issuance of a building permit. The city commission shall establish the amount of the plan review fee by resolution and all applicants shall comply with the obligations and procedures established in section 82-272.

(Ord. No. 2591, § 1, 9-26-00; Ord. No. 2883, § 2, 10-26-10)

Secs. 14-108—14-125. Reserved.

ARTICLE III. CONSTRUCTION STANDARDS

Attachment: Chapter 14 with Proposed Changes (2022-O-3050 : Amending Chapter 14, Buildings and Building Regulations and Amending

Sec. 14-126. Unified Construction Code adopted.

(a) The city commission hereby adopts the Florida Building Code, Florida Fire Prevention Code and the Florida National Electric Code (NEC), including all future amendments.

(b) It shall be unlawful for any person to violate the codes adopted in subsection (a) of this section.

(Code 1984, §§ 7-21, 7-111, 7-151, 7-171, 7-191; Ord. No. 2400, § 1, 6-13-95; Ord. No. 2520, § 2, 7-28-98; Memo. of 12-18-12; Ord. No. 3001, § 1, 3-13-18)

State law reference(s)—Minimum building codes, F.S. § 553.73.

Editor's note(s)—At the instruction of the city, § 14-126(a) has been amended to reflect the model codes which the city has chosen to use within the Unified Development Code.

~~Sec. 14-127. Amendments.~~

~~The following administrative amendments to the Florida Building Code, Building are adopted by the city.~~

~~*Sec. 104.10.1, Florida Building Code, Building*~~

~~Add a new Sec. 104.10.1 as follows:~~

~~*104.10.1 Modifications of the strict application of the requirements of the Florida Building Code.* The Building Official shall coordinate with the Floodplain Administrator to review requests submitted to the Building Official that seek approval to modify the strict application of the flood resistant construction requirements of the Florida Building Code to determine whether such requests require the granting of a variance pursuant to Section 117.~~

~~*Sec. 107.6.1, Florida Building Code, Building*~~

~~Add a new Sec. 107.6.1 as follows:~~

~~*107.6.1 Building permits issued on the basis of an affidavit.* Pursuant to the requirements of federal regulation for participation in the National Flood Insurance Program (44 C.F.R. Sections 59 and 60), the authority granted to the Building Official to issue permits, to rely on inspections, and to accept plans and construction documents on the basis of affidavits and plans submitted pursuant to Section 105.14 and Section 107.6, shall not extend to the flood load and flood resistance construction requirements of the Florida Building Code.~~

~~*Sec. 117, Florida Building Code, Building*~~

~~Add a new Section 117 as follows:~~

~~*117—Variances in Flood Hazard Areas*~~

~~*117.1 Flood hazard areas.* Pursuant to section 553.73(5), the variance procedures adopted in the local floodplain management ordinance shall apply to requests submitted to the Building Official for variances to the provisions of Section 1612.4 of the Florida Building Code, Building or, as applicable, the provisions of R322 of the Florida Building Code, Residential. This section shall not apply to Section 3109 of the Florida Building Code, Building.~~

~~(Ord. No. 2927, § 3, 1-22-13)~~

Secs. 14-128—14-155. Reserved.

ARTICLE IV. ELECTRIC

DIVISION 1. GENERALLY

Sec. 14-156. Enforcement.

This article shall be enforced by the code administration division. As used in this article the terms "electrical inspector" or "city electrical inspector" shall mean the person within the code administration division designated to enforce the provisions of this article.

(Code 1984, § 7-36)

Sec. 14-157. Administrative duties and powers of city electrical inspector.

It shall be the duty of the electrical inspector to inspect all electrical wiring, apparatus or equipment for light, heat, power or electric advertising within the limits of the city and to enforce the laws, rules and regulations relating to the same, and to exercise a reasonable supervision over all electrical construction done under the provisions of this article.

(Code 1984, § 7-37)

Sec. 14-158. Inspection and condemnation of unsafe wiring, etc.

(a) The electrical inspector is hereby empowered to inspect or reinspect all wiring and apparatus conducting or using electrical current for light, heat, power or advertising, and when such conductors for using electric apparatus are found to be unsafe to life or property, he shall report unsafe uses in writing to the person owning, using or operating them to place same in safe and secure condition within 24 hours after receiving written notice or within such further time as such electrical inspector shall determine is necessary.

(b) Whenever any wiring, apparatus or fixture conducting or using electric current for light, heat, power or advertising is found upon inspection by the electrical inspector, or a duly authorized assistant to be especially or immediately hazardous to life or property, the electrical inspector may immediately throw the switch or circuit breaker controlling the supply of current to such wiring, apparatus or fixture and shall post in a conspicuous place near such switch or circuit breaker a notice printed in red letters and reading substantially as follows:

NOTICE WIRING CONDEMNED

The use of electric current is prohibited through this wiring or equipment until proper repairs have been made and approved by the city electrical inspector.

Repairs must be made by a certified electrician and the electrical inspector must be notified when completed.

(c) After such notice is posted as provided in this section, no person shall close the switch or circuit breaker which has been opened by the electrical inspector nor use or attempt to use any current through such wiring, apparatus, or fixtures, which have been condemned until necessary repairs have been made, and

Attachment: Chapter 14 with Proposed Changes (2022-O-3050 : Amending Chapter 14, Buildings and Building Regulations and Amending

have been approved by the electrical inspector. The electrical inspector shall also notify the electric company or other persons furnishing current to such wiring, apparatus or fixture, to disconnect the supply wires and cut off the current from premises where such wiring, apparatus or fixture is located and such supply wires shall be disconnected and the current cut off until necessary repairs are made, and approved by the electrical inspector.

(Code 1984, § 7-38)

Sec. 14-159. Electrical inspector's right of access.

Subject to constitutional limitations, the electrical inspector, or his duly authorized assistant, shall have the right during reasonable hours to enter any building or premises in the discharge of his, or their, official duties or for the purpose of making any inspection or test of the electrical wiring, apparatus or fixtures contained therein.

(Code 1984, § 7-39)

Sec. 14-160. Exemptions.

The provisions of this article shall not apply to the replacement of lamps or the connection of portable devices to suitable receptacles which have been permanently installed.

(Code 1984, § 7-40)

Secs. 14-161—14-175. Reserved.

DIVISION 2. PERMITS AND INSPECTIONS

Sec. 14-176. Permit required.

(a) No person shall do any electrical construction of any character, install any electrical wiring, apparatus, or equipment or make any extensions or changes to existing systems of wiring for light, heat, power or advertising within the limits of the city, excepting the repairing of damaged or broken fixtures, apparatus or equipment and the ordinary work necessary for the proper maintenance of same without a permit issued by the electrical inspector.

(b) No such permit shall be required for the following:

(1) The replacement of lamps or the connection of portable devices to suitable receptacles which have been permanently installed;

(2) Work done by utilities regulated by the state public service commission.

(Code 1984, § 7-51)

Sec. 14-177. Plans and specifications to be submitted to city.

(a) The electrical wiring and installation of electrical apparatus or equipment for light, heat, power or advertising, within or attached to all buildings or structures, both public and private shall be done in accordance with plans and specifications submitted to and approved by the code administrator or the electrical inspector. Drawings and complete descriptions of proposed work shall be furnished and filed by the

Attachment: Chapter 14 with Proposed Changes (2022-O-3050 : Amending Chapter 14, Buildings and Building Regulations and Amending

owner or contractor in charge of the work in the building department. Plans must be legibly drawn or printed to a definite scale and may include all or part of the system depending upon the complexity of the system as determined by the electrical inspector or any electrical engineer. Alterations for existing work must be shown by separate indications for the old and the new work, and as much of the old work must be shown as may be necessary to show that the rules and regulations are being complied with. Plans must be approved or rejected within a reasonable time after the time of filing and work shall not commence or proceed until such plans have been so filed and a permit to do the work authorized has been issued by the electrical inspector. All work done shall comply with such plans and specifications as approved unless the electrical inspector shall otherwise approve in writing.

(b) All electrical services connected to power company supply sources with capacity in excess of 25 kva 120/240-volt, single-phase, or 45 kva 120/208, 240-volt, three-phase, shall be designed and laid out by a registered electrical engineer. Requirements for engineer may be waived by electrical inspector for single-family dwellings only.

(Code 1984, § 7-52)

Sec. 14-178. Fees.

Permits to do electrical work under this article shall not be issued until after inspection fees as established by resolution of the city commission shall have been paid to the office of the electrical inspector. All such fees shall be paid to the general fund of the city.

Sec. 14-179. Inspection and approval of work—Generally.

(a) It shall be unlawful for any person to use any electrical current in or through any wiring, apparatus or fixtures for light, heat, power or advertising in or on any building or structure within the limits of the city until the same shall have been inspected and approved by the electrical inspector. A neon sign may be inspected and approved by the electrical inspector before the sign is erected, or in case of an emergency, the sign may be inspected after erection provided safe and adequate means are provided for the electrical inspector inspecting the sign.

(b) It shall be unlawful for any person to use and supply electric current for light, heat, power or advertising or to connect any distribution system with any installation of wiring, apparatus or fixtures within the limits of the city, until the same shall have been inspected and approved by the electrical inspector.

(c) Upon making an inspection of any electrical wiring or equipment when same is found to have been installed in a satisfactory manner, and in accordance with the provisions of this article, the electrical inspector shall place a notice at the service switch or other suitable place, or make a notation on the building permit, stating that the electrical work has been inspected and found to be in accordance with the provisions of this article.

(d) It shall be unlawful to lath, seal or in any manner conceal any electrical wiring or equipment until same has been inspected and the notice posted as herein required.

(e) When the electrical work for which a permit has been obtained is ready for inspection, notice in writing, properly filled in upon blanks furnished at the office of the electrical inspector stating the location of the work, the name of the owner, the name of the electrician to whom the permit was issued, and the name of the electrician doing the work, shall be given to the electrical inspector at his office.

(f) As soon as possible thereafter, the electrical inspector will inspect and test the work in any manner necessary to satisfy the electrical inspector that the work has been installed in a proper and workmanship-like manner, and in accordance with the provisions of this chapter, and with the plans and specifications previously submitted and approved.

Attachment: Chapter 14 with Proposed Changes (2022-O-3050 : Amending Chapter 14, Buildings and Building Regulations and Amending

(g) In large and/or complicated installations the work may be inspected and tested in sections at the option of the electrical inspector.

(h) If, after the first visit to an installation (on a written notice to inspect same), it is necessary to return to reinspect any work whether from a defect or the work not being ready, the electrical inspector will be required to return only on another written notice and an additional fee. If corrections or defects are not made within ten days after notification, no permits for any new electrical work will be issued to the delinquent contractor.

(i) After the entire completion of the work, a notice of completion shall be given, pending the electrical inspector's final inspection, and if the electrical inspector finds the work has been satisfactorily done, the electrical inspector, upon receipt of notification from building and plumbing inspectors that their portions of the building are so completed, shall notify the power company. This certification of completion does not relieve the electrician of his responsibility for any defective work which may have escaped the notice of the electrical inspector.

(j) The electrical inspector shall issue a certificate of approval after the work has been completed and accepted. Same shall be issued within a period of 48 hours (not including Saturday, Sunday or holidays), after the electrical inspector shall receive the inspection notice, if feasible.

(Code 1984, § 7-54)

Sec. 14-180. Same—Special permission for temporary wiring, etc.

(a) Notwithstanding other provisions in this part, the electrical inspector may give special permission to connect and furnish electric current to any wiring, apparatus or fixtures for a period of time not exceeding 30 days if, in his opinion, such wiring, apparatus or fixtures are in such condition that current may be safely connected therewith, and there exists an urgent necessity for such use.

(b) The city electrical inspector may issue special permits for the installation and use of temporary wiring and/or equipment as permitted by section 14-198; provided, that the use of such temporary wiring and/or equipment shall be limited to a period of not more than 30 days after day of permit. If reasonable necessity is established for an extension of time in the use of such temporary wiring and/or equipment the permit for its use may be extended by the city electrical inspector for an additional period of 30 days from its original date of expiration but permission for the use of such temporary installation shall in no case be extended for a greater period of time than 90 days after date of issue of the original permits.

(Code 1984, § 7-55)

Sec. 14-181. Undergrounding of electric facilities.

Any electrical work being done on the area described below in excess of $1,000.00 including labor and material shall be required to change their existing electrical service from overhead electric to underground electric, if it has not already been done. Affected areas are as follows: from Mason Avenue to 3rd Street upon Riverside Drive as well as properties upon 3rd Street to Ridgewood Avenue and all properties along Ridgewood Avenue from the city limits north to the city limits south.

(Ord. No. 2940, § 1, 7-9-13)

Secs. 14-182—14-195. Reserved.

Attachment: Chapter 14 with Proposed Changes (2022-O-3050 : Amending Chapter 14, Buildings and Building Regulations and Amending

DIVISION 3. TECHNICAL STANDARDS[3]

Sec. 14-196. National Electrical Code.

(a) There is adopted by reference in section 14-126 as if set out at length herein that publication known as the National Electrical Code, except where amended or superseded by ordinance.

(b) It shall be unlawful for any person to violate the publication referenced in subsection (a) of this section.

(c) Upon a conflict between the publication referenced in subsection (a) of this section and any of the other provisions of this chapter, such provisions of this chapter shall be controlling.

(Code 1984, § 7-68; Ord. No. 2400, § 1, 6-13-95)

Sec. 14-197. Compliance with code.

All electrical construction and all material and appliances used in connection with the installation, maintenance and operation of electrical wiring, apparatus or equipment for light, heat, power or advertising within the limits of the city shall conform to such rules and regulations as may be embodied in this article, and shall conform with approved methods of construction for safety to life or property. The regulations as laid down in the prevailing National Electrical Code, as adopted in section 14-126, shall be prima facie evidence of such approved methods.

(Code 1984, § 7-66)

Sec. 14-198. Temporary connections.

The electrical inspector may permit temporary connecting of any system of wiring, either during the course of construction or for temporary light, heat, power or advertising, providing that no temporary connection shall be for a period of time over 30 days or such time as shall be specified in writing by the electrical inspector. Construction power shall be a minimum of 60 amps., 220 volts and shall provide 1—50 amp., three wire 220 volt single phase receptacle and 1—15 amp. 110-volt three-wire receptacle. These receptacles shall have separate and proper overload protection.

(Code 1984, § 7-74)

Secs. 14-199—14-215. Reserved.

ARTICLE V. HOUSING CODE

[3]State law reference(s)—Electrical code, F.S. § 553.15 et seq.

Attachment: Chapter 14 with Proposed Changes (2022-O-3050 : Amending Chapter 14, Buildings and Building Regulations and Amending

Attachment: Chapter 14 with Proposed Changes (2022-O-3050 : Amending Chapter 14, Buildings and Building Regulations and Amending

Sec. 14-216. Adoption.

(a) There is hereby adopted by reference as if set out at length herein those publications known as the Standard Housing Code, 1991 Edition, including all appendices thereto except where amended or superseded by ordinance.

(b) It shall be unlawful for any person to violate any of the provisions of the publications adopted in subsection (a) of this section.

(c) Upon a conflict between the publications adopted by reference in subsection (a) of this section and any of the other provisions of this chapter, such other provisions shall be controlling.

(Code 1984, § 7-131)

Secs. 14-217—14-230. Reserved.

ARTICLE VI. INTERNATIONAL PROPERTY MAINTENANCE CODE[4]

Sec. 14-231. Adoption.

The city hereby adopts and incorporates into the Code of Ordinances the most current edition of the International Property Maintenance Code (IPMC), including all future amendments and updates, except where superseded by ordinance. A copy of said maintenance code shall be kept on file in the community development office.

(Ord. No. 2527, § 1, 9-25-98; Ord. No. 2928, § 1, 1-22-13; Ord. No. 3019, § 3, 8-27-19)

[4]Editor's note(s)—Ord. No. 2527, § 1, adopted Aug. 25, 1998, did not specifically amend the Code; hence inclusion as a new art. VI was at the editor's discretion.

Chapter 94 FLOODS

ARTICLE I. IN GENERAL

Secs. 94-1—94-30. Reserved.

ARTICLE II. FLOODPLAIN MANAGEMENT

DIVISION 1. ADMINISTRATION

Sec. 94-31. General.

(a) *Title.* These regulations shall be known as the Floodplain Management Ordinance of the City of Holly Hill, Florida, hereinafter referred to as "this article."

(b) *Scope.* The provisions of this article shall apply to all development that is wholly within or partially within any flood hazard area, including but not limited to the subdivision of land; filling, grading, and other site improvements and utility installations; construction, alteration, remodeling, enlargement, improvement, replacement, repair, relocation or demolition of buildings, structures, and facilities that are exempt from the Florida Building Code; placement, installation, or replacement of manufactured homes and manufactured buildings; installation or replacement of tanks; placement of recreational vehicles; installation of swimming pools; and any other development.

(c) *Intent.* The purposes of this article and the flood load and flood resistant construction requirements of the Florida Building Code are to establish minimum requirements to safeguard the public health, safety, and general welfare and to minimize public and private losses due to flooding through regulation of development in flood hazard areas to:

(1) Minimize unnecessary disruption of commerce, access and public service during times of flooding;

(2) Require the use of appropriate construction practices in order to prevent or minimize future flood damage;

(3) Manage filling, grading, dredging, mining, paving, excavation, drilling operations, storage of equipment or materials, and other development which may increase flood damage or erosion potential;

(4) Manage the alteration of flood hazard areas, watercourses, and shorelines to minimize the impact of development on the natural and beneficial functions of the floodplain;

(5) Minimize damage to public and private facilities and utilities;

(6) Help maintain a stable tax base by providing for the sound use and development of flood hazard areas;

(7) Minimize the need for future expenditure of public funds for flood control projects and response to and recovery from flood events; and

(8) Meet the requirements of the National Flood Insurance Program for community participation as set forth in the Title 44 Code of Federal Regulations, Section 59.22.

(d) *Coordination with the Florida Building Code.* This article is intended to be administered and enforced in conjunction with the Florida Building Code. Where cited, ASCE 24 refers to the edition of the standard that is referenced by the Florida Building Code.

(e) *Warning.* The degree of flood protection required by this article and the Florida Building Code, as amended by this community, is considered the minimum reasonable for regulatory purposes and is based on scientific and engineering considerations. Larger floods can and will occur. Flood heights may be increased by man-made or natural causes. This article does not imply that land outside of mapped special flood hazard areas, or that uses permitted within such flood hazard areas, will be free from flooding or flood damage. The flood hazard areas and base flood elevations contained in the flood insurance study and shown on flood insurance rate maps and the requirements of Title 44 Code of Federal Regulations, Sections 59 and 60 may be revised by the Federal Emergency Management Agency, requiring this community to revise these regulations to remain eligible for participation in the National Flood Insurance Program. No guaranty of vested use, existing use, or future use is implied or expressed by compliance with this article.

(f) *Disclaimer of liability.* This article shall not create liability on the part of the City of Holly Hill or by any officer or employee thereof for any flood damage that results from reliance on this article or any administrative decision lawfully made thereunder.

(Ord. No. 2927, § 2(§ 101), 1-22-13)

Sec. 94-32. Applicability.

(a) *General.* Where there is a conflict between a general requirement and a specific requirement, the specific requirement shall be applicable.

(b) *Areas to which this article applies.* This article shall apply to all flood hazard areas within the City of Holly Hill, as established in subsection (c) below.

(c) *Basis for establishing flood hazard areas.* The flood insurance study for Volusia County, Florida and Incorporated Areas dated **September 29, 2017** ~~**February 19, 2014**~~, and all subsequent amendments and revisions, and the accompanying flood insurance rate maps (FIRM), and all subsequent amendments and revisions to such maps, are adopted by reference as a part of this article and shall serve as the minimum basis for establishing flood hazard areas. Studies and maps that establish flood hazard areas are on file at the Holly Hill City Hall, 1065 Ridgewood Avenue.

(1) *Submission of additional data to establish flood hazard areas.* To establish flood hazard areas and base flood elevations, pursuant to section 94-35 the floodplain administrator may require submission of additional data. Where field surveyed topography prepared by a Florida licensed professional surveyor or digital topography accepted by the community indicates that ground elevations:

a. Are below the closest applicable base flood elevation, even in areas not delineated as a special flood hazard area on a FIRM, the area shall be considered as flood hazard area and subject to the requirements of this article and, as applicable, the requirements of the Florida Building Code.

b. Are above the closest applicable base flood elevation, the area shall be regulated as special flood hazard area unless the applicant obtains a letter of map change that removes the area from the special flood hazard area.

(d) *Other laws.* The provisions of this article shall not be deemed to nullify any provisions of local, state or federal law.

(e) *Abrogation and greater restrictions.* This article supersedes any ordinance in effect for management of development in flood hazard areas. However, it is not intended to repeal or abrogate any existing ordinances including but not limited to land development regulations,

Attachment: Chapter 94 with Proposed Changes (2022-O-3050 : Amending Chapter 14, Buildings and Building Regulations and Amending

zoning ordinances, stormwater management regulations, or the Florida Building Code. In the event of a conflict between this article and any other ordinance, the more restrictive shall govern. This article shall not impair any deed restriction, covenant or easement, but any land that is subject to such interests shall also be governed by this article.

(f) *Interpretation.* In the interpretation and application of this article, all provisions shall be:

(1) Considered as minimum requirements;

(2) Liberally construed in favor of the governing body; and

(3) Deemed neither to limit nor repeal any other powers granted under state statutes.

(Ord. No. 2927, § 2(§ 102), 1-22-13; Ord. No. 2949, § 1(Att. A), 1-14-14)

Sec. 94-33. Duties and powers of the floodplain administrator.

(a) *Designation.* The development code administrator is designated as the floodplain administrator. The floodplain administrator may delegate performance of certain duties to other employees.

(b) *General.* The floodplain administrator is authorized and directed to administer and enforce the provisions of this article. The floodplain administrator shall have the authority to render interpretations of this article consistent with the intent and purpose of this article and may establish policies and procedures in order to clarify the application of its provisions. Such interpretations, policies, and procedures shall not have the effect of waiving requirements specifically provided in this article without the granting of a variance pursuant to 94-37.

(c) *Applications and permits.* The floodplain administrator, in coordination with other pertinent offices of the community, shall:

(1) Review applications and plans to determine whether proposed new development will be located in flood hazard areas;

(2) Review applications for modification of any existing development in flood hazard areas for compliance with the requirements of this article;

(3) Interpret flood hazard area boundaries where such interpretation is necessary to determine the exact location of boundaries; a person contesting the determination shall have the opportunity to appeal the interpretation;

(4) Provide available flood elevation and flood hazard information;

(5) Determine whether additional flood hazard data shall be obtained from other sources or shall be developed by an applicant;

(6) Review applications to determine whether proposed development will be reasonably safe from flooding;

(7) Issue floodplain development permits or approvals for development other than buildings and structures that are subject to the Florida Building Code, including buildings, structures and facilities exempt from the Florida Building Code, when compliance with this article is demonstrated, or disapprove the same in the event of noncompliance; and

(8) Coordinate with and provide comments to the building official to assure that applications, plan reviews, and inspections for buildings and structures in flood hazard areas comply with the applicable provisions of this article.

Attachment: Chapter 94 with Proposed Changes (2022-O-3050 : Amending Chapter 14, Buildings and Building Regulations and Amending

(d) *Substantial improvement and substantial damage determinations.* For applications for building permits to improve buildings and structures, including alterations, movement, enlargement, replacement, repair, change of occupancy, additions, rehabilitations, renovations, substantial improvements, repairs of substantial damage, and any other improvement of or work on such buildings and structures, the floodplain administrator, in coordination with the building official, shall:

(1) Estimate the market value, or require the applicant to obtain an appraisal of the market value prepared by a qualified independent appraiser, of the building or structure before the start of construction of the proposed work; in the case of repair, the market value of the building or structure shall be the market value before the damage occurred and before any repairs are made;

(2) Compare the cost to perform the improvement, the cost to repair a damaged building to its pre-damaged condition, or the combined costs of improvements and repairs, if applicable, to the market value of the building or structure;

(3) Determine and document whether the proposed work constitutes substantial improvement or repair of substantial damage; and

(4) Notify the applicant if it is determined that the work constitutes substantial improvement or repair of substantial damage and that compliance with the flood resistant construction requirements of the Florida Building Code and this article is required.

(e) *Modifications of the strict application of the requirements of the Florida Building Code.* The floodplain administrator shall review requests submitted to the building official that seek approval to modify the strict application of the flood load and flood resistant construction requirements of the Florida Building Code to determine whether such requests require the granting of a variance pursuant to section 94-37 of this article.

(f) *Notices and orders.* The floodplain administrator shall coordinate with appropriate local agencies for the issuance of all necessary notices or orders to ensure compliance with this article.

(g) *Inspections.* The floodplain administrator shall make the required inspections as specified in section 94-36 for development that is not subject to the Florida Building Code, including buildings, structures and facilities exempt from the Florida Building Code. The floodplain administrator shall inspect flood hazard areas to determine if development is undertaken without issuance of a permit.

(h) *Other duties of the floodplain administrator.* The floodplain administrator shall have other duties, including but not limited to:

(1) Establish, in coordination with the building official, procedures for administering and documenting determinations of substantial improvement and substantial damage made pursuant to subsection (d) above;

(2) Require that applicants proposing alteration of a watercourse notify adjacent communities and the Florida Division of Emergency Management, State Floodplain Management Office, and submit copies of such notifications to the Federal Emergency Management Agency (FEMA);

(3) Require applicants who submit hydrologic and hydraulic engineering analyses to support permit applications to submit to FEMA the data and information necessary to maintain the flood insurance rate maps if the analyses propose to change base flood

elevations, flood hazard area boundaries, or floodway designations; such submissions shall be made within six months of such data becoming available;

(4) Review required design certifications and documentation of elevations specified by this article and the Florida Building Code and this article to determine that such certifications and documentations are complete; and

(5) Notify the Federal Emergency Management Agency when the corporate boundaries of the City of Holly Hill are modified.

(i) *Floodplain management records.* Regardless of any limitation on the period required for retention of public records, the floodplain administrator shall maintain and permanently keep and make available for public inspection all records that are necessary for the administration of this article and the flood resistant construction requirements of the Florida Building Code, including flood insurance rate maps; letters of change; records of issuance of permits and denial of permits; determinations of whether proposed work constitutes substantial improvement or repair of substantial damage; required design certifications and documentation of elevations specified by the Florida Building Code and this article; notifications to adjacent communities, FEMA, and the state related to alterations of watercourses; assurances that the flood-carrying capacity of altered watercourses will be maintained; documentation related to appeals and variances, including justification for issuance or denial; and records of enforcement actions taken pursuant to this article and the flood resistant construction requirements of the Florida Building Code. These records shall be available for public inspection at Holly Hill City Hall.

(Ord. No. 2927, § 2(§ 103), 1-22-13)

Sec. 94-34. Permits.

(a) *Permits required.* Any owner or owner's authorized agent (hereinafter "applicant") who intends to undertake any development activity within the scope of this article, including buildings, structures and facilities exempt from the Florida Building Code, which is wholly within or partially within any flood hazard area shall first make application to the floodplain administrator, and the building official if applicable, and shall obtain the required permit(s) and approval(s). No such permit or approval shall be issued until compliance with the requirements of this article and all other applicable codes and regulations has been satisfied.

(b) *Floodplain development permits or approvals.* Floodplain development permits or approvals shall be issued pursuant to this article for any development activities not subject to the requirements of the Florida Building Code, including buildings, structures and facilities exempt from the Florida Building Code. Depending on the nature and extent of proposed development that includes a building or structure, the floodplain administrator may determine that a floodplain development permit or approval is required in addition to a building permit.

(1) Buildings, structures and facilities exempt from the Florida Building Code. Pursuant to the requirements of federal regulation for participation in the National Flood Insurance Program (44 C.F.R. Sections 59 and 60), floodplain development permits or approvals shall be required for the following buildings, structures and facilities that are exempt from the Florida Building Code and any further exemptions provided by law, which are subject to the requirements of this article:

a. Railroads and ancillary facilities associated with the railroad.

Attachment: Chapter 94 with Proposed Changes (2022-O-3050 : Amending Chapter 14, Buildings and Building Regulations and Amending

b. Nonresidential farm buildings on farms, as provided in F.S. § 604.50.

c. Temporary buildings or sheds used exclusively for construction purposes.

d. Mobile or modular structures used as temporary offices.

e. Those structures or facilities of electric utilities, as defined in F.S. § 366.02, which are directly involved in the generation, transmission, or distribution of electricity.

f. Chickees constructed by the Miccosukee Tribe of Indians of Florida or the Seminole Tribe of Florida. As used in this paragraph, the term "chickee" means an open-sided wooden hut that has a thatched roof of palm or palmetto or other traditional materials, and that does not incorporate any electrical, plumbing, or other non-wood features.

g. Family mausoleums not exceeding 250 square feet in area which are prefabricated and assembled on site or preassembled and delivered on site and have walls, roofs, and a floor constructed of granite, marble, or reinforced concrete.

h. Temporary housing provided by the department of corrections to any prisoner in the state correctional system.

i. Structures identified in F.S. § 553.73(10)(k), are not exempt from the Florida Building Code if such structures are located in flood hazard areas established on flood insurance rate maps.

(c) *Application for a permit or approval.* To obtain a floodplain development permit or approval the applicant shall first file an application in writing on a form furnished by the community. The information provided shall:

(1) Identify and describe the development to be covered by the permit or approval.

(2) Describe the land on which the proposed development is to be conducted by legal description, street address or similar description that will readily identify and definitively locate the site.

(3) Indicate the use and occupancy for which the proposed development is intended.

(4) Be accompanied by a site plan or construction documents as specified in section 94-35.

(5) State the valuation of the proposed work.

(6) Be signed by the applicant or the applicant's authorized agent.

(7) Give such other data and information as required by the floodplain administrator.

(d) *Validity of permit or approval.* The issuance of a floodplain development permit or approval pursuant to this article shall not be construed to be a permit for, or approval of, any violation of this article, the Florida Building Codes, or any other ordinance of this community. The issuance of permits based on submitted applications, construction documents, and information shall not prevent the floodplain administrator from requiring the correction of errors and omissions.

(e) *Expiration.* A floodplain development permit or approval shall become invalid unless the work authorized by such permit is commenced within 180 days after its issuance, or if the work authorized is suspended or abandoned for a period of 180 days after the work commences. Extensions for periods of not more than 180 days each shall be requested in writing and justifiable cause shall be demonstrated.

(f) *Suspension or revocation.* The floodplain administrator is authorized to suspend or revoke a floodplain development permit or approval if the permit was issued in error, on the basis of incorrect, inaccurate or incomplete information, or in violation of this article or any other ordinance, regulation or requirement of this community.

(g) *Other permits required.* Floodplain development permits and building permits shall include a condition that all other applicable state or federal permits be obtained before commencement of the permitted development, including but not limited to the following:

(1) The St. Johns River Water Management District; F.S. § 373.036.

(2) Florida Department of Health for onsite sewage treatment and disposal systems; F.S. § 381.0065, and Chapter 64E-6, F.A.C.

(3) Florida Department of Environmental Protection for activities subject to the Joint Coastal Permit; F.S. § 161.055.

(4) Florida Department of Environmental Protection for activities that affect wetlands and alter surface water flows, in conjunction with the U.S. Army Corps of Engineers; Section 404 of the Clean Water Act.

(5) Federal permits and approvals.

(Ord. No. 2927, § 2(§ 104), 1-22-13; Ord. No. 2949, § 1(Att. A), 1-14-14)

Sec. 94-35. Site plans and construction documents.

(a) *Information for development in flood hazard areas.* The site plan or construction documents for any development subject to the requirements of this article shall be drawn to scale and shall include, as applicable to the proposed development:

(1) Delineation of flood hazard areas, floodway boundaries and flood zone(s), base flood elevation(s), and ground elevations if necessary for review of the proposed development.

(2) Where base flood elevations, or floodway data are not included on the FIRM or in the flood insurance study, they shall be established in accordance with subsection (b)(2) or (3).

(3) Where the parcel on which the proposed development will take place will have more than 50 lots or is larger than five acres and the base flood elevations are not included on the FIRM or in the flood insurance study, such elevations shall be established in accordance with subsection (b)(1).

(4) Location of the proposed activity and proposed structures, and locations of existing buildings and structures.

(5) Location, extent, amount, and proposed final grades of any filling, grading, or excavation.

(6) Where the placement of fill is proposed, the amount, type, and source of fill material; compaction specifications; a description of the intended purpose of the fill areas; and evidence that the proposed fill areas are the minimum necessary to achieve the intended purpose.

(7) Existing and proposed alignment of any proposed alteration of a watercourse.

The floodplain administrator is authorized to waive the submission of site plans, construction documents, and other data that are required by this article but that are not required

Attachment: Chapter 94 with Proposed Changes (2022-O-3050 : Amending Chapter 14, Buildings and Building Regulations and Amending

to be prepared by a registered design professional if it is found that the nature of the proposed development is such that the review of such submissions is not necessary to ascertain compliance with this article.

(b) *Information in flood hazard areas without base flood elevations (approximate Zone A).* Where flood hazard areas are delineated on the FIRM and base flood elevation data have not been provided, the floodplain administrator shall:

(1) Require the applicant to include base flood elevation data prepared in accordance with currently accepted engineering practices.

(2) Obtain, review, and provide to applicants base flood elevation and floodway data available from a federal or state agency or other source or require the applicant to obtain and use base flood elevation and floodway data available from a federal or state agency or other source.

(3) Where base flood elevation and floodway data are not available from another source, where the available data are deemed by the floodplain administrator to not reasonably reflect flooding conditions, or where the available data are known to be scientifically or technically incorrect or otherwise inadequate:

a. Require the applicant to include base flood elevation data prepared in accordance with currently accepted engineering practices; or

b. Specify that the base flood elevation is two feet above the highest adjacent grade at the location of the development, provided there is no evidence indicating flood depths have been or may be greater than two feet.

(4) Where the base flood elevation data are to be used to support a letter of map change from FEMA, advise the applicant that the analyses shall be prepared by a Florida licensed engineer in a format required by FEMA, and that it shall be the responsibility of the applicant to satisfy the submittal requirements and pay the processing fees.

(c) *Additional analyses and certifications.* As applicable to the location and nature of the proposed development activity, and in addition to the requirements of this section, the applicant shall have the following analyses signed and sealed by a Florida licensed engineer for submission with the site plan and construction documents:

(1) For development activities proposed to be located in a regulatory floodway, a floodway encroachment analysis that demonstrates that the encroachment of the proposed development will not cause any increase in base flood elevations; where the applicant proposes to undertake development activities that do increase base flood elevations, the applicant shall submit such analysis to FEMA as specified in subsection (d) below and shall submit the conditional letter of map revision, if issued by FEMA, with the site plan and construction documents.

(2) For development activities proposed to be located in a riverine flood hazard area for which base flood elevations are included in the flood insurance study or on the FIRM and floodways have not been designated, hydrologic and hydraulic analyses that demonstrate that the cumulative effect of the proposed development, when combined with all other existing and anticipated flood hazard area encroachments, will not increase the base flood elevation more than one foot at any point within the community. This requirement does not apply in isolated flood hazard areas not connected to a riverine flood hazard area or in flood hazard areas identified as Zone AO or Zone AH.

Attachment: Chapter 94 with Proposed Changes (2022-O-3050 : Amending Chapter 14, Buildings and Building Regulations and Amending

(3) For alteration of a watercourse, an engineering analysis prepared in accordance with standard engineering practices which demonstrates that the flood-carrying capacity of the altered or relocated portion of the watercourse will not be decreased, and certification that the altered watercourse shall be maintained in a manner which preserves the channel's flood-carrying capacity; the applicant shall submit the analysis to FEMA as specified in subsection (d) below.

(d) *Submission of additional data.* When additional hydrologic, hydraulic or other engineering data, studies, and additional analyses are submitted to support an application, the applicant has the right to seek a letter of map change from FEMA to change the base flood elevations, change floodway boundaries, or change boundaries of flood hazard areas shown on FIRMs, and to submit such data to FEMA for such purposes. The analyses shall be prepared by a Florida licensed engineer in a format required by FEMA. Submittal requirements and processing fees shall be the responsibility of the applicant.

(Ord. No. 2927, § 2(§ 105), 1-22-13; Ord. No. 2949, § 1(Att. A), 1-14-14)

Sec. 94-36. Inspections.

(a) *General.* Development for which a floodplain development permit or approval is required shall be subject to inspection.

(1) *Development other than buildings and structures.* The floodplain administrator shall inspect all development to determine compliance with the requirements of this article and the conditions of issued floodplain development permits or approvals.

(2) *Buildings, structures and facilities exempt from the Florida Building Code.* The floodplain administrator shall inspect buildings, structures and facilities exempt from the Florida Building Code to determine compliance with the requirements of this article and the conditions of issued floodplain development permits or approvals.

a. Buildings, structures and facilities exempt from the Florida Building Code, lowest floor inspection. Upon placement of the lowest floor, including basement, and prior to further vertical construction, the owner of a building, structure or facility exempt from the Florida Building Code, or the owner's authorized agent, shall submit to the floodplain administrator:

1. If a design flood elevation was used to determine the required elevation of the lowest floor, the certification of elevation of the lowest floor prepared and sealed by a Florida licensed professional surveyor; or

2. If the elevation used to determine the required elevation of the lowest floor was determined in accordance with subsection 94-35(b)(3)b., the documentation of height of the lowest floor above highest adjacent grade, prepared by the owner or the owner's authorized agent.

b. Buildings, structures and facilities exempt from the Florida Building Code, final inspection. As part of the final inspection, the owner or owner's authorized agent shall submit to the floodplain administrator a final certification of elevation of the lowest floor or final documentation of the height of the lowest floor above the highest adjacent grade; such certifications and documentations shall be prepared as specified in subsection (a)(2).

c. Manufactured homes. The building official shall inspect manufactured homes that are installed or replaced in flood hazard areas to determine compliance with the requirements of this article and the conditions of the issued permit. Upon

Attachment: Chapter 94 with Proposed Changes (2022-O-3050 : Amending Chapter 14, Buildings and Building Regulations and Amending

placement of a manufactured home, certification of the elevation of the lowest floor shall be submitted to the building official.

(Ord. No. 2927, § 2(§ 106), 1-22-13)

Sec. 94-37. Variances and appeals.

(a) *General.* The city commission shall hear and decide on requests for appeals and requests for variances from the strict application of this article. Pursuant to F.S. § 553.73(5), the city commission shall hear and decide on requests for appeals and requests for variances from the strict application of the flood resistant construction requirements of the Florida Building Code.

(b) *Appeals.* The city commission shall hear and decide appeals when it is alleged there is an error in any requirement, decision, or determination made by the floodplain administrator in the administration and enforcement of this article. Any person aggrieved by the decision of city commission may appeal such decision to the Circuit Court, as provided by Florida Statutes.

(c) *Limitations on authority to grant variances.* The city commission shall base its decisions on variances on technical justifications submitted by applicants, the considerations for issuance in subsection (f) below, the conditions of issuance set forth in subsection (g) below, and the comments and recommendations of the floodplain administrator and the building official. The city commission has the right to attach such conditions as it deems necessary to further the purposes and objectives of this article.

(1) *Restrictions in floodways.* A variance shall not be issued for any proposed development in a floodway if any increase in base flood elevations would result, as evidenced by the applicable analyses and certifications required in subsection 94-35(c).

(d) *Historic buildings.* A variance is authorized to be issued for the repair, improvement, or rehabilitation of a historic building that is determined eligible for the exception to the flood resistant construction requirements of the Florida Building Code, Existing Building, Chapter **12** ~~11~~ Historic Buildings, upon a determination that the proposed repair, improvement, or rehabilitation will not preclude the building's continued designation as a historic building and the variance is the minimum necessary to preserve the historic character and design of the building. If the proposed work precludes the building's continued designation as a historic building, a variance shall not be granted and the building and any repair, improvement, and rehabilitation shall be subject to the requirements of the Florida Building Code.

(e) *Functionally dependent uses.* A variance is authorized to be issued for the construction or substantial improvement necessary for the conduct of a functionally dependent use, as defined in this article, provided the variance meets the requirements of subsection (c)(1), is the minimum necessary considering the flood hazard, and all due consideration has been given to use of methods and materials that minimize flood damage during occurrence of the base flood.

(f) *Considerations for issuance of variances.* In reviewing requests for variances, the city commission shall consider all technical evaluations, all relevant factors, all other applicable provisions of the Florida Building Code, this article, and the following:

(1) The danger that materials and debris may be swept onto other lands resulting in further injury or damage;

(2) The danger to life and property due to flooding or erosion damage;

(3) The susceptibility of the proposed development, including contents, to flood damage and the effect of such damage on current and future owners;

(4) The importance of the services provided by the proposed development to the community;

(5) The availability of alternate locations for the proposed development that are subject to lower risk of flooding or erosion;

(6) The compatibility of the proposed development with existing and anticipated development;

(7) The relationship of the proposed development to the comprehensive plan and floodplain management program for the area;

(8) The safety of access to the property in times of flooding for ordinary and emergency vehicles;

(9) The expected heights, velocity, duration, rate of rise and debris and sediment transport of the floodwaters and the effects of wave action, if applicable, expected at the site; and

(10) The costs of providing governmental services during and after flood conditions including maintenance and repair of public utilities and facilities such as sewer, gas, electrical and water systems, streets and bridges.

(g) *Conditions for issuance of variances.* Variances shall be issued only upon:

(1) Submission by the applicant, of a showing of good and sufficient cause that the unique characteristics of the size, configuration, or topography of the site limit compliance with any provision of this article or the required elevation standards;

(2) Determination by the city commission that:

a. Failure to grant the variance would result in exceptional hardship due to the physical characteristics of the land that render the lot undevelopable; increased costs to satisfy the requirements or inconvenience do not constitute hardship;

b. The granting of a variance will not result in increased flood heights, additional threats to public safety, extraordinary public expense, nor create nuisances, cause fraud on or victimization of the public or conflict with existing local laws and ordinances; and

c. The variance is the minimum necessary, considering the flood hazard, to afford relief;

(3) Receipt of a signed statement by the applicant that the variance, if granted, shall be recorded in the office of the clerk of the court in such a manner that it appears in the chain of title of the affected parcel of land; and

(4) If the request is for a variance to allow construction of the lowest floor of a new building, or substantial improvement of a building, below the required elevation, a copy in the record of a written notice from the floodplain administrator to the applicant for the variance, specifying the difference between the base flood elevation and the proposed elevation of the lowest floor, stating that the cost of federal flood insurance will be commensurate with the increased risk resulting from the reduced floor elevation (up to amounts as high as $25.00 for $100.00 of insurance coverage), and

Attachment: Chapter 94 with Proposed Changes (2022-O-3050 : Amending Chapter 14, Buildings and Building Regulations and Amending

stating that construction below the base flood elevation increases risks to life and property.

(Ord. No. 2927, § 2(§ 107), 1-22-13)

Sec. 94-38. Violations.

(a) *Violations.* Any development that is not within the scope of the Florida Building Code but that is regulated by this article that is performed without an issued permit, that is in conflict with an issued permit, or that does not fully comply with this article, shall be deemed a violation of this article. A building or structure without the documentation of elevation of the lowest floor, other required design certifications, or other evidence of compliance required by this article or the Florida Building Code is presumed to be a violation until such time as that documentation is provided.

(b) *Authority.* For development that is not within the scope of the Florida Building Code but that is regulated by this article and that is determined to be a violation, the floodplain administrator is authorized to serve notices of violation or stop work orders to owners of the property involved, to the owner's agent, or to the person or persons performing the work.

(c) *Unlawful continuance.* Any person who shall continue any work after having been served with a notice of violation or a stop work order, except such work as that person is directed to perform to remove or remedy a violation or unsafe condition, shall be subject to penalties as prescribed by law

(Ord. No. 2927, § 2(§ 108), 1-22-13)

DIVISION 2. DEFINITIONS

Sec. 94-39. General.

(a) *Scope.* Unless otherwise expressly stated, the following words and terms shall, for the purposes of this article, have the meanings shown in this section.

(b) *Terms defined in the Florida Building Code.* Where terms are not defined in this article and are defined in the Florida Building Code, such terms shall have the meanings ascribed to them in that code.

(c) *Terms not defined.* Where terms are not defined in this article or the Florida Building Code, such terms shall have ordinarily accepted meanings such as the context implies.

(Ord. No. 2927, § 2(§ 201), 1-22-13)

Sec. 94-40. Definitions.

Accessory structure. **A structure on the same parcel of property as a principal structure and the use of which is incidental to the use of the principal structure. For floodplain management purposes, the term includes only accessory structures used for parking and storage.**

Alteration of a watercourse. A dam, impoundment, channel relocation, change in channel alignment, channelization, or change in cross-sectional area of the channel or the channel capacity, or any other form of modification which may alter, impede, retard or change the direction and/or velocity of the riverine flow of water during conditions of the base flood.

Appeal. A request for a review of the floodplain administrator's interpretation of any provision of this article or a request for a variance.

Attachment: Chapter 94 with Proposed Changes (2022-O-3050 : Amending Chapter 14, Buildings and Building Regulations and Amending

ASCE 24. A standard titled Flood Resistant Design and Construction that is referenced by the Florida Building Code. ASCE 24 is developed and published by the American Society of Civil Engineers, Reston, VA.

Base flood. A flood having a 1-percent chance of being equaled or exceeded in any given year. [Also defined in FBC, B, Section 1612.2.] The base flood is commonly referred to as the "100-year flood" or the "1-percent-annual chance flood."

Base flood elevation. The elevation of the base flood, including wave height, relative to the National Geodetic Vertical Datum (NGVD), North American Vertical Datum (NAVD) or other datum specified on the flood insurance rate map (FIRM). [Also defined in FBC, B, Section 1612.2.]

Basement. The portion of a building having its floor subgrade (below ground level) on all sides. [Also defined in FBC, B, Section 1612.2.]

Design flood. The flood associated with the greater of the following two areas: [Also defined in FBC, B, Section 1612.2.]

(1) Area with a floodplain subject to a one-percent or greater chance of flooding in any year; or

(2) Area designated as a flood hazard area on the community's flood hazard map, or otherwise legally designated.

Design flood elevation. The elevation of the "design flood," including wave height, relative to the datum specified on the community's legally designated flood hazard map. In areas designated as Zone AO, the design flood elevation shall be the elevation of the highest existing grade of the building's perimeter plus the depth number (in feet) specified on the flood hazard map. In areas designated as Zone AO where the depth number is not specified on the map, the depth number shall be taken as being equal to two feet. [Also defined in FBC, B, Section 1612.2.]

Development. Any manmade change to improved or unimproved real estate, including but not limited to, buildings or other structures, tanks, temporary structures, temporary or permanent storage of equipment or materials, mining, dredging, filling, grading, paving, excavations, drilling operations or any other land disturbing activities.

Encroachment. The placement of fill, excavation, buildings, permanent structures or other development into a flood hazard area which may impede or alter the flow capacity of riverine flood hazard areas.

Existing building and existing structure. Any buildings and structures for which the "start of construction" commenced before September 7, 1973. [Also defined in FBC, B, Section 1612.2.]

~~***Existing manufactured home park or subdivision.*** **A manufactured home park or subdivision for which the construction of facilities for servicing the lots on which the manufactured homes are to be affixed (including, at a minimum, the installation of utilities, the construction of streets, and either final site grading or the pouring of concrete pads) is completed before September 7, 1973.**~~

~~***Expansion to an existing manufactured home park or subdivision.*** **The preparation of additional sites by the construction of facilities for servicing the lots on which the manufactured homes are to be affixed (including the installation of utilities, the construction of streets, and either final site grading or the pouring of concrete pads).**~~

Federal Emergency Management Agency (FEMA). The federal agency that, in addition to carrying out other functions, administers the National Flood Insurance Program.

Attachment: Chapter 94 with Proposed Changes (2022-O-3050 : Amending Chapter 14, Buildings and Building Regulations and Amending

Flood or *flooding.* A general and temporary condition of partial or complete inundation of normally dry land from: [Also defined in FBC, B, Section 1612.2.]

(1) The overflow of inland or tidal waters.

(2) The unusual and rapid accumulation or runoff of surface waters from any source.

Flood damage-resistant materials. Any construction material capable of withstanding direct and prolonged contact with floodwaters without sustaining any damage that requires more than cosmetic repair. [Also defined in FBC, B, Section 1612.2.]

Flood hazard area. The greater of the following two areas: [Also defined in FBC, B, Section 1612.2.]

(1) The area within a floodplain subject to a one-percent or greater chance of flooding in any year.

(2) The area designated as a flood hazard area on the community's flood hazard map, or otherwise legally designated.

Flood insurance rate map (FIRM). The official map of the community on which the Federal Emergency Management Agency has delineated both special flood hazard areas and the risk premium zones applicable to the community. [Also defined in FBC, B, Section 1612.2.]

Flood insurance study (FIS). The official report provided by the Federal Emergency Management Agency that contains the flood insurance rate map, the flood boundary and floodway map (if applicable), the water surface elevations of the base flood, and supporting technical data. [Also defined in FBC, B, Section 1612.2.]

Floodplain administrator. The office or position designated and charged with the administration and enforcement of this article (may be referred to as the floodplain manager).

Floodplain development permit or approval. An official document or certificate issued by the community, or other evidence of approval or concurrence, which authorizes performance of specific development activities that are located in flood hazard areas and that are determined to be compliant with this article.

Floodway. The channel of a river or other riverine watercourse and the adjacent land areas that must be reserved in order to discharge the base flood without cumulatively increasing the water surface elevation more than one foot. [Also defined in FBC, B, Section 1612.2.]

Floodway encroachment analysis. An engineering analysis of the impact that a proposed encroachment into a floodway is expected to have on the floodway boundaries and base flood elevations; the evaluation shall be prepared by a qualified Florida licensed engineer using standard engineering methods and models.

Florida Building Code. The family of codes adopted by the Florida Building Commission, including: Florida Building Code, Building; Florida Building Code, Residential; Florida Building Code, Existing Building; Florida Building Code, Mechanical; Florida Building Code, Plumbing; Florida Building Code, Fuel Gas.

Functionally dependent use. A use which cannot perform its intended purpose unless it is located or carried out in close proximity to water, including only docking facilities, port facilities that are necessary for the loading and unloading of cargo or passengers, and ship building and ship repair facilities; the term does not include long-term storage or related manufacturing facilities.

Highest adjacent grade. The highest natural elevation of the ground surface prior to construction next to the proposed walls or foundation of a structure.

Attachment: Chapter 94 with Proposed Changes (2022-O-3050 : Amending Chapter 14, Buildings and Building Regulations and Amending

Historic structure. Any structure that is determined eligible for the exception to the flood haz ard area requirements of the Florida Building Code, Existing Building, Chapter **12** ~~11~~ Historic Buildings.

Letter of map change (LOMC). An official determination issued by FEMA that amends or revises an effective flood insurance rate map or flood insurance study. Letters of map change include:

Letter of map amendment (LOMA): An amendment based on technical data showing that a property was incorrectly included in a designated special flood hazard area. A LOMA amends the current effective flood insurance rate map and establishes that a specific property, portion of a property, or structure is not located in a special flood hazard area.

Letter of map revision (LOMR): A revision based on technical data that may show changes to flood zones, flood elevations, special flood hazard area boundaries and floodway delineations, and other planimetric features.

Letter of map revision based on fill (LOMR-F): A determination that a structure or parcel of land has been elevated by fill above the base flood elevation and is, therefore, no longer located within the special flood hazard area. In order to qualify for this determination, the fill must have been permitted and placed in accordance with the community's floodplain management regulations.

Conditional letter of map revision (CLOMR): A formal review and comment as to whether a proposed flood protection project or other project complies with the minimum NFIP requirements for such projects with respect to delineation of special flood hazard areas. A CLOMR does not revise the effective flood insurance rate map or flood insurance study; upon submission and approval of certified as-built documentation, a letter of map revision may be issued by FEMA to revise the effective FIRM.

Light-duty truck. As defined in 40 C.F.R. 86.082-2, any motor vehicle rated at 8,500 pounds gross vehicular weight rating or less which has a vehicular curb weight of 6,000 pounds or less and which has a basic vehicle frontal area of 45 square feet or less, which is:

(1) Designed primarily for purposes of transportation of property or is a derivation of such a vehicle, or

(2) Designed primarily for transportation of persons and has a capacity of more than 12 persons; or

(3) Available with special features enabling off-street or off-highway operation and use.

Lowest floor. The lowest floor of the lowest enclosed area of a building or structure, including basement, but excluding any unfinished or flood-resistant enclosure, other than a basement, usable solely for vehicle parking, building access or limited storage provided that such enclosure is not built so as to render the structure in violation of the nonelevation requirements of the Florida Building Code or ASCE 24 [Also define in FBC, B, Section 1612.2.]

Manufactured home. A structure, transportable in one or more sections, which is eight feet or more in width and greater than 400 square feet, and which is built on a permanent, integral chassis and is designed for use with or without a permanent foundation when attached to the required utilities. The term "manufactured home" does not include a "recreational vehicle" or "park trailer." [Also defined in 15C-1.0101, F.A.C.]

Manufactured home park or subdivision. A parcel (or contiguous parcels) of land divided into two or more manufactured home lots for rent or sale.

Attachment: Chapter 94 with Proposed Changes (2022-O-3050 : Amending Chapter 14, Buildings and Building Regulations and Amending

Market value. ~~**The price at which a property will change hands between a willing buyer and a willing seller, neither party being under compulsion to buy or sell and both having reasonable knowledge of relevant facts.**~~ As used in this article, the term refers to the ~~**market**~~ value of buildings and structures, excluding the land and other improvements on the parcel. Market value **is the** ~~**may be established by a qualified independent appraiser,**~~ actual cash value (**in-kind** replacement cost depreciated for age**, wear and tear, neglect**, and quality of construction) **established by a qualified independent appraiser**, or tax assessment value adjusted to approximate market value by a factor provided by the property appraiser.

New construction. For the purposes of administration of this article and the flood resistant construction requirements of the Florida Building Code, structures for which the "start of construction" commenced on or after September 7, 1973 and includes any subsequent improvements to such structures.

~~***New manufactured home park or subdivision.* A manufactured home park or subdivision for which the construction of facilities for servicing the lots on which the manufactured homes are to be affixed (including at a minimum, the installation of utilities, the construction of streets, and either final site grading or the pouring of concrete pads) is completed on or after September 7, 1973.~~

Park trailer. A transportable unit which has a body width not exceeding 14 feet and which is built on a single chassis and is designed to provide seasonal or temporary living quarters when connected to utilities necessary for operation of installed fixtures and appliances. [Defined in F.S. § 320.01.]

Recreational vehicle. A vehicle, including a park trailer: [See F.S. § 320.01)

(1) Built on a single chassis;

(2) Four hundred square feet or less when measured at the largest horizontal projection;

(3) Designed to be self-propelled or permanently towable by a light-duty truck; and

(4) Designed primarily not for use as a permanent dwelling but as temporary living quarters for recreational, camping, travel, or seasonal use.

Special flood hazard area. An area in the floodplain subject to a one percent or greater chance of flooding in any given year. Special flood hazard areas are shown on FIRMs as Zone A, AO, A1-A30, AE, A99, AH, V1-V30, VE or V. [Also defined in FBC, B Section 1612.2.]

Start of construction. The date of issuance for new construction and substantial improvements to existing structures, provided the actual start of construction, repair, reconstruction, rehabilitation, addition, placement, or other improvement is within 180 days of the date of the issuance. The actual start of construction means either the first placement of permanent construction of a building (including a manufactured home) on a site, such as the pouring of slab or footings, the installation of piles, the construction of columns.

Permanent construction does not include land preparation (such as clearing, grading, or filling), the installation of streets or walkways, excavation for a basement, footings, piers, or foundations, the erection of temporary forms or the installation of accessory buildings such as garages or sheds not occupied as dwelling units or not part of the main buildings. For a substantial improvement, the actual "start of construction" means the first alteration of any wall, ceiling, floor or other structural part of a building, whether or not that alteration affects the external dimensions of the building. [Also defined in FBC, B Section 1612.2.]

Substantial damage. Damage of any origin sustained by a building or structure whereby the cost of restoring the building or structure to its before-damaged condition would equal or

Attachment: Chapter 94 with Proposed Changes (2022-O-3050 : Amending Chapter 14, Buildings and Building Regulations and Amending

exceed 50 percent of the market value of the building or structure before the damage occurred. [Also defined in FBC, B Section 1612.2.]

Substantial improvement. Any repair, reconstruction, rehabilitation, addition, or other improvement of a building or structure, the cost of which equals or exceeds 50 percent of the market value of the building or structure before the improvement or repair is started. If the structure has incurred "substantial damage," any repairs are considered substantial improvement regardless of the actual repair work performed. The term does not, however, include either: [Also defined in FBC, B, Section 1612.2.]

(1) Any project for improvement of a building required to correct existing health, sanitary, or safety code violations identified by the building official and that are the minimum necessary to assure safe living conditions.

(2) Any alteration of a historic structure provided the alteration will not preclude the structure's continued designation as a historic structure.

Variance. A grant of relief from the requirements of this article, or the flood resistant construction requirements of the Florida Building Code, which permits construction in a manner that would not otherwise be permitted by this article or the Florida Building Code.

Watercourse. A river, creek, stream, channel or other topographic feature in, on, through, or over which water flows at least periodically.

(Ord. No. 2927, § 2(§ 202), 1-22-13; Ord. No. 2949, § 1(Att. A), 1-14-14)

DIVISION 3. FLOOD RESISTANT DEVELOPMENT

Sec. 94-41. Buildings and structures.

Design and construction of buildings, structures and facilities exempt from the Florida Building Code. Pursuant to subsection 94-34(b)(1), buildings, structures, and facilities that are exempt from the Florida Building Code, including substantial improvement or repair of substantial damage of such buildings, structures and facilities, shall be designed and constructed in accordance with the flood load and flood resistant construction requirements of ASCE 24. Structures exempt from the Florida Building Code that are not walled and roofed buildings shall comply with the requirements of section 94-47.

(Ord. No. 2927, § 2(§ 301), 1-22-13)

Sec. 94-42. Subdivisions.

(a) *Minimum requirements.* Subdivision proposals, including proposals for manufactured home parks and subdivisions, shall be reviewed to determine that:

(1) Such proposals are consistent with the need to minimize flood damage and will be reasonably safe from flooding;

(2) All public utilities and facilities such as sewer, gas, electric, communications, and water systems are located and constructed to minimize or eliminate flood damage; and

(3) Adequate drainage is provided to reduce exposure to flood hazards; in Zones AH and AO, adequate drainage paths shall be provided to guide floodwaters around and away from proposed structures.

Attachment: Chapter 94 with Proposed Changes (2022-O-3050 : Amending Chapter 14, Buildings and Building Regulations and Amending

(b) *Subdivision plats.* Where any portion of proposed subdivisions, including manufactured home parks and subdivisions, lies within a flood hazard area, the following shall be required:

(1) Delineation of flood hazard areas, floodway boundaries and flood zones, and design flood elevations, as appropriate, shall be shown on preliminary plats;

(2) Where the subdivision has more than 50 lots or is larger than five acres and base flood elevations are not included on the FIRM, the base flood elevations determined in accordance with subsection 94-35(b)(1); and

(3) Compliance with the site improvement and utilities requirements of section 94-43.

(Ord. No. 2927, § 2(§ 302), 1-22-13; Ord. No. 2949, § 1(Att. A), 1-14-14)

Sec. 94-43. Site improvements, utilities and limitations.

(a) *Minimum requirements.* All proposed new development shall be reviewed to determine that:

(1) Such proposals are consistent with the need to minimize flood damage and will be reasonably safe from flooding;

(2) All public utilities and facilities such as sewer, gas, electric, communications, and water systems are located and constructed to minimize or eliminate flood damage; and

(3) Adequate drainage is provided to reduce exposure to flood hazards; in Zones All and AO, adequate drainage paths shall be provided to guide floodwaters around and away from proposed structures.

(b) *Sanitary sewage facilities.* All new and replacement sanitary sewage facilities, private sewage treatment plants (including all pumping stations and collector systems), and on-site waste disposal systems shall be designed in accordance with the standards for onsite sewage treatment and disposal systems in Chapter 64E-6, F.A.C. and ASCE 24 Chapter 7 to minimize or eliminate infiltration of floodwaters into the facilities and discharge from the facilities into floodwaters, and impairment of the facilities and systems.

(c) *Water supply facilities.* All new and replacement water supply facilities shall be designed in accordance with the water well construction standards in Chapter 62-532.500, F.A.C. and ASCE 24 Chapter 7 to minimize or eliminate infiltration of floodwaters into the systems.

(d) *Limitations on sites in regulatory floodways.* No development, including but not limited to site improvements, and land disturbing activity involving fill or regrading, shall be authorized in the regulatory floodway unless the floodway encroachment analysis required in subsection 94-35(c)(1) demonstrates that the proposed development or land disturbing activity will not result in any increase in the base flood elevation.

(e) *Limitations on placement of fill.* Subject to the limitations of this article, fill shall be designed to be stable under conditions of flooding including rapid rise and rapid drawdown of floodwaters, prolonged inundation, and protection against flood-related erosion and scour. In addition to these requirements, if intended to support buildings and structures (Zone A only), fill shall comply with the requirements of the Florida Building Code.

(Ord. No. 2927, § 2(§ 303), 1-22-13)

Attachment: Chapter 94 with Proposed Changes (2022-O-3050 : Amending Chapter 14, Buildings and Building Regulations and Amending

Sec. 94-44. Manufactured homes.

(a) *General.* all manufactured homes installed in flood hazard areas shall be installed by an installer that is licensed pursuant to F.S. § 320.8249, and shall comply with the requirements of Chapter 15C-1, F.A.C. and the requirements of this article. If located seaward of the coastal construction control line, all manufacture[d] homes shall comply with the more restrictive of the applicable requirements.

(b) *Foundations.* All new manufactured homes and replacement manufactured homes installed in flood hazard areas shall be installed on permanent, reinforced foundations that are designed in accordance with the foundation requirements of the Florida Building Code Residential Section R322.2 and this article.

(c) *Anchoring.* All new manufactured homes and replacement manufactured homes shall be installed using methods and practices which minimize flood damage and shall be securely anchored to an adequately anchored foundation system to resist flotation, collapse or lateral movement. Methods of anchoring include, but are not limited to, use of over-the-top or frame ties to ground anchors. This anchoring requirement is in addition to applicable state and local anchoring requirements for wind resistance.

(d) *Elevation.* **All manufactured homes that are placed, replaced, or substantially improved in flood hazard areas shall be elevated such that the bottom of the frame is at or above the elevation required in the *Florida Building Code, Residential* Section R322.2 (Zone A).** ~~**Manufactured homes that are placed, replaced, or substantially improved shall comply with subsection (1) or (2) below, as applicable.**~~

~~**(1) *General elevation requirement.* Unless subject to the requirements of subsection (2), all manufactured homes that are placed, replaced, or substantially improved on sites located: (a) outside of a manufactured home park or subdivision; (b) in a new manufactured home park or subdivision; (c) in an expansion to an existing manufactured home park or subdivision; or (d) in an existing manufactured home park or subdivision upon which a manufactured home has incurred "substantial damage" as the result of a flood, shall be elevated such that the bottom of the frame is at or above the elevation required, as applicable to the flood hazard area, in the Florida Building Code, Residential Section R322.2 (Zone A).**~~

~~**(2) *Elevation requirement for certain existing manufactured home parks and subdivisions.* Manufactured homes that are not subject to subsection (1), including manufactured homes that are placed, replaced, or substantially improved on sites located in an existing manufactured home park or subdivision, unless on a site where substantial damage as result of flooding has occurred, shall be elevated such that either the:**~~

~~**a. Bottom of the frame of the manufactured home is at or above the elevation required in the Florida Building Code, Residential Section R322.2 (Zone A); or**~~

~~**b. Bottom of the frame is supported by reinforced piers or other foundation elements of at least equivalent strength that are not less than 36 inches in height above grade.**~~

(e) *Enclosures.* Enclosed areas below elevated manufactured homes shall comply with the requirements of the Florida Building Code, Residential Section R322 for such enclosed areas.

(f) *Utility equipment.* Utility equipment that serves manufactured homes, including electric, heating, ventilation, plumbing, and air conditioning equipment and other service facilities, shall comply with the requirements of the Florida Building Code, Residential Section R322.

(Ord. No. 2927, § 2(§ 304), 1-22-13; Ord. No. 2949, § 1(Att. A), 1-14-14)

Sec. 94-45. Recreational vehicles and park trailers.

(a) *Temporary placement.* Recreational vehicles and park trailers placed temporarily in flood hazard areas shall:

(1) Be on the site for fewer than 180 consecutive days; or

(2) Be fully licensed and ready for highway use, which means the recreational vehicle or park model is on wheels or jacking system, is attached to the site only by quick-disconnect type utilities and security devices, and has no permanent attachments such as additions, rooms, stairs, decks and porches.

(b) *Permanent placement.* Recreational vehicles and park trailers that do not meet the limitations in subsection (a) for temporary placement shall meet the requirements of section 94-44 for manufactured homes.

(Ord. No. 2927, § 2(§ 305), 1-22-13)

Sec. 94-46. Tanks.

(a) *Underground tanks.* Underground tanks in flood hazard areas shall be anchored to prevent flotation, collapse or lateral movement resulting from hydrodynamic and hydrostatic loads during conditions of the design flood, including the effects of buoyancy assuming the tank is empty.

(b) *Above-ground tanks, not elevated.* Above-ground tanks that do not meet the elevation requirements of subsection (c) shall be permitted in flood hazard areas provided the tanks are anchored or otherwise designed and constructed to prevent flotation, collapse or lateral movement resulting from hydrodynamic and hydrostatic loads during conditions of the design flood, including the effects of buoyancy assuming the tank is empty and the effects of flood-borne debris.

(c) *Above-ground tanks, elevated.* Above-ground tanks in flood hazard areas shall be attached to and elevated to or above the design flood elevation on a supporting structure that is designed to prevent flotation, collapse or lateral movement during conditions of the design flood. Tank-supporting structures shall meet the foundation requirements of the applicable flood hazard area.

(d) *Tank inlets and vents.* Tank inlets, fill openings, outlets and vents shall be:

(1) At or above the design flood elevation or fitted with covers designed to prevent the inflow of floodwater or outflow of the contents of the tanks during conditions of the design flood; and

(2) Anchored to prevent lateral movement resulting from hydrodynamic and hydrostatic loads, including the effects of buoyancy, during conditions of the design flood.

(Ord. No. 2927, § 2(§ 306), 1-22-13)

Attachment: Chapter 94 with Proposed Changes (2022-O-3050 : Amending Chapter 14, Buildings and Building Regulations and Amending

Sec. 94-47. Other development.

(a) *General requirements for other development.* All development, including manmade changes to improved or unimproved real estate for which specific provisions are not specified in this article or the Florida Building Code, shall:

(1) Be located and constructed to minimize flood damage;

(2) Meet the limitations of subsection 94-43(d) if located in a regulated floodway;

(3) Be anchored to prevent flotation, collapse or lateral movement resulting from hydrostatic loads, including the effects of buoyancy, during conditions of the design flood;

(4) Be constructed of flood damage-resistant materials; and

(5) Have mechanical, plumbing, and electrical systems above the design flood elevation, except that minimum electric service required to address life safety and electric code requirements is permitted below the design flood elevation provided it conforms to the provisions of the electrical part of building code for wet locations.

(b) *Fences in regulated floodways.* Fences in regulated floodways that have the potential to block the passage of floodwaters, such as stockade fences and wire mesh fences, shall meet the limitations of subsection 94-43(d).

(c) *Retaining walls, sidewalks and driveways in regulated floodways.* Retaining walls and sidewalks and driveways that involve the placement of fill in regulated floodways shall meet the limitations of subsection 94-43(d).

(d) *Roads and watercourse crossings in regulated floodways.* Roads and watercourse crossings, including roads, bridges, culverts, low-water crossings and similar means for vehicles or pedestrians to travel from one side of a watercourse to the other side, that encroach into regulated floodways shall meet the limitations of subsection 94-43(d). Alteration of a watercourse that is part of a road or watercourse crossing shall meet the requirements of subsection 94-35(c)(3).

(Ord. No. 2927, § 2(§ 307), 1-22-13)

Sec. 94-48. – Accessory structures.

Accessory structures are permitted below the base flood elevation provided the accessory structures are used only for parking or storage and:

(1) Are one-story and not larger than 600 sq. ft. and have flood openings in accordance with Section R322.2 of the Florida Building Code, Residential.

(2) Are anchored to resist flotation, collapse or lateral movement resulting from flood loads.

(3) Have flood damage-resistant materials used below the base flood elevation plus one (1) foot.

(4) Have mechanical, plumbing and electrical systems, including plumbing fixtures, elevated to or above the base flood elevation plus one (1) foot.

Secs 94-49. ~~94-48~~-94-70. Reserved.

HOLLY HILL
FLORIDA

STAFF REPORT
CITY OF HOLLY HILL, FLORIDA

City Commission
Resolution

MEETING DATE: **April 12, 2022**
FROM: **Valerie Manning**
SUBJECT: **A Resolution of the City of Holly Hill, Florida, Appointing a Member to the Police Pension Board of Trustees; Setting Forth the Term and Expiration Dates for Said Member; and Providing an Effective Date.**
NUMBER: **2022-R-24**
APPLICANT:
PLANNER:

DISCUSSION:

The Police Pension Board of Trustees shall consists of five members, two of whom, unless otherwise prohibited by law, shall be legal residents of the City of Holly Hill and must be appointed by the City Commission, and two of whom shall be police officers as defined in F.S. § 185.02, elected by a majority of the active police officers who are members of the plan. The fifth member shall be chosen by a majority of the stated four members, and such person's name shall be submitted to the City Commission. Upon receipt of the fifth person's name, the City Commission shall, as a ministerial duty, appoint such person to the board of trustees. The fifth member shall have the same rights as each of the other four members appointed or elected, shall serve as trustee for a period of two years, and may succeed himself or herself in office. Each resident member shall serve as trustee for a period of two years, unless sooner replaced by the legislative body at whose pleasure the member serves, and may succeed himself or herself as a trustee. Each police officer member shall serve as trustee for a period of two years, unless he or she sooner leaves the employment of the municipality as a police officer, whereupon a successor shall be chosen in the same manner as an original appointment. Each police officer may succeed himself or herself in office.

The terms for the current Police Pension Fund Board of Trustees are set to expire on December 31, 2022.

The following citizens of Holly Hill have submitted their applications for the City Commission's consideration to the board: Gilles Blais and Kimberly Lawson.

The term for the newly appointed board member will expire on December 31, 2022. This newly appointed board member will be filling the vacancy of former board member Charles A. Sharp who passed away in December 2021.

FISCAL ANALYSIS:

There is no budgetary impact on the City. The item is neither an expenditure nor related to a revenue.

STAFF RECOMMENDATION:

Approve and insert the name into the Resolution.

COMMISSION GOAL:

N/A

MOTION:

APPROVE A MEMBER TO THE POLICE PENSION BOARD OF TRUSTEES AND INSERTING THE NAME INTO THE RESOLUTION.

ATTACHMENTS:

- Gilles Blais - Police Pension Board Application - Jan. 2022 (PDF)
- Kimberly Lawson - Police Pension Board Application - March 2022 (PDF)

Resolution No. 2022-24

A RESOLUTION OF THE CITY OF HOLLY HILL, FLORIDA, APPOINTING A MEMBER TO THE POLICE PENSION BOARD OF TRUSTEES; SETTING FORTH THE TERM AND EXPIRATION DATES FOR SAID MEMBER; AND PROVIDING AN EFFECTIVE DATE.

A RESOLUTION OF THE CITY OF HOLLY HILL, FLORIDA, APPOINTING A MEMBER TO THE POLICE PENSION BOARD OF TRUSTEES; SETTING FORTH THE TERM AND EXPIRATION DATES FOR SAID MEMBER; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, in accordance with Section 42.86, City Code, the City of Holly Hill has a Police Pension Board as defined by Florida Statute Chapter 185; and

WHEREAS, the Board of Trustees shall consists of five members, two of whom, unless otherwise prohibited by law, shall be legal residents of the City of Holly Hill and must be appointed by the City Commission, and two of whom shall be police officers as defined in F.S., Section 185.02, elected by a majority of the active police officers who are members of the plan. The fifth member shall be chosen by a majority of the stated four members, and such person's name shall be submitted to the city commission. Upon receipt of the fifth person's name, the city commission shall, as a ministerial duty, appoint such person to the board of trustees. The fifth member shall have the same rights as each of the other four members appointed or elected, shall serve as trustee for a period of two years, and may succeed himself or herself in office. Each resident member shall serve as trustee for a period of two years, unless sooner replaced by the legislative body at whose pleasure the member serves, and may succeed himself or herself as a trustee. Each police officer member shall serve as trustee for a period of two years, unless he or she sooner leaves the employment of the municipality as a police officer, whereupon a successor shall be chosen in the same manner as an original appointment. Each police officer may succeed himself or herself in office.

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 Police Pension Board of Trustees.

<> **Commission Representative**

SECTION 2. That the term for said member is set for the remaining term of

former board member Charlie Sharp who passed away in December 2021. The newly appointed board member's term will expire on December 31, 2022.

SECTION 3. That this resolution shall take effect immediately upon its adoption.

APPROVED AND AUTHENTICATED on this 12th day of APRIL, 2022.

HOLLY HILL
FLORIDA

ADVISORY BOARD APPOINTMENT APPLICATION FORM

PLEASE CHECK THE APPROPRIATE BOX(ES) OF INTEREST:

- ☐ Board of Planning & Appeals
- ☐ Firefighters Pension Fund Board of Trustees
- ☒ Police Pension Fund Board of Trustees

Name of Applicant: Gilles Blais

Home Address: 710 Magnolia Ave, Holly Hill

Phone: 386-451-9437

E-Mail Address: gillesblais1940@icloud.com

Are you a registered voter within the City of Holly Hill? ☒ Yes ☐ No

Is your primary residence in the City of Holly Hill? ☒ Yes ☐ No If so, how long? 1973

Do you own and/or manage a business or property in the City of Holly Hill? ☐ Yes ☒ No If so, how long? _____

Are you employed in the City of Holly Hill?
No

Business/Employer Name and Address: Retired

Business Phone: _____

Job Position / Occupation: _____

EDUCATION / EXPERIENCE

List all professional degrees, licenses and certificates: Master of Science in Criminal Justice
Retire LEO, Rank II Teaching Certificate....A.A., BAE, BA in criminal Justice from F.T.U/ U.C.F.

Select **ALL** areas of special knowledge or expertise applicable to the board opening you are applying for from the following list:

Previous Experience on the Police Pension Board of Trustees

- ☐ Banking / Finance
- ☐ Business Development
- ☐ Building / Construction
- ☐ Promotion Marketing
- ☐ Real Estate / Development
- ☐ Manufacturing / Industrial
- ☐ Industrial Training
- ☐ Landscaping
- ☐ Law / Contract Administration
- ☐ Operations of City Government
- ☐ Engineering
- ☒ Other

RECEIVED 1/14/2022

Attachment: Gilles Blais - Police Pension Board Application - Jan. 2022 (2022-R-24 : Police Pension Board of Trustees - Board Appointment)

How does your knowledge, skills ability or expertise pertain to the board position you are applying for?

Not to repea t the past. Be positive Question the presenters on the quaterly reports.

Additional information Civic Activities, memberships, etc. Member of the Moose, Past Kiwanian Volunteering in Veterans organizations. Building Chairman D.A.V. Maintenance. American Legion & 40 & 8, V.F.W. 31599 VVA1048 Honor Guar

Why are you interested in serving on a City board? It is my duty to secure ~~the retirees & the present day Officers~~ in their investments.

Have you attended one or more meetings of the board you are applying for? ☒ Yes ☐ No When notified.

Do you currently serve or have you ever served on a board in Holly Hill or any other government or private board?

☒ Yes ☐ No If so, which board? Citizen Advisory Committee (MPO)

How many years have you served on that board? since 2006

If this is a request for reappointment, how long have you served on this board? _____

Other information you would like to provide:

Let my record speak for Self.

Holly Hill Eagle Scout 1957..... Commissioner 11/11/03 - 11/13/07

PROFESSIONAL DRESS CODE POLICY

The City of Holly Hill expects board members to dress appropriately in business casual attire during all board meetings. Customers/Applicants make decisions about the quality of doing business with the City of Holly Hill and the services they receive based on their interaction with you as a board member.

Jeans, t-shirts, shirts without collars and footwear such as flip flops, sneakers, and sandals are <u>NOT</u> appropriate for business casual attire

I hereby acknowledge, in conjunction with the Board membership, that I understand the responsibilities and dress code policy associated with being a Board member and that I have adequate time to serve the City as a Board member. I will become familiar with and abide by the Florida Sunshine Law and I understand that all my comments as a Board member are a matter of public record. If applying for membership to a Pension Board or the Board of Planning and Appeals, I understand that I must file a *FORM 1 Statement of Financial Interest* disclosure each year and that filing late may result in a fine. My board application will be kept on file with the City Clerk for a period of two years from the date of submission.

Date: 1/14/22 Signature: Gilles Blais

REVISED – October 2020

Attachment: Gilles Blais - Police Pension Board Application - Jan. 2022 (2022-R-24 : Police Pension Board of Trustees - Board Appointment)

HOLLY HILL
FLORIDA

ADVISORY BOARD APPOINTMENT APPLICATION FORM

PLEASE CHECK THE APPROPRIATE BOX(ES) OF INTEREST:

- ☐ Board of Planning & Appeals
- ☐ Firefighters Pension Fund Board of Trustees
- ☒ Police Pension Fund Board of Trustees

Name of Applicant: Kimberly Lawson

Home Address: 332 London Rd Holly Hill, FL 32117

Phone: 407.232.5730

E-Mail Address: Kimlawson1973@yahoo.com

Are you a registered voter within the City of Holly Hill? ☑ Yes ☐ No

Is your primary residence in the City of Holly Hill? ☑ Yes ☐ No If so, how long? 6 months

Do you own and/or manage a business or property in the City of Holly Hill? ☑ Yes ☐ No If so, how long? 2yrs 3mo

Are you employed in the City of Holly Hill?
NO

Business/Employer Name and Address: Kim Lawson LLC DBA Simply Gina's

Business Phone: 386.947.2000

Job Position / Occupation: owner/operator

EDUCATION / EXPERIENCE

List all professional degrees, licenses and certificates: BA El Ed, Landrys Business cert.
Safe Manager cert.

Select **ALL** areas of special knowledge or expertise applicable to the board opening you are applying for from the following list:

- ☐ Banking / Finance
- ☑ Business Development
- ☐ Building / Construction
- ☐ Promotion Marketing
- ☐ Real Estate / Development
- ☐ Manufacturing / Industrial
- ☐ Industrial Training
- ☐ Landscaping
- ☐ Law / Contract Administration
- ☐ Operations of City Government
- ☐ Engineering
- ☐ Other

RECEIVED 3/22/2022 VM 3:00pm

Attachment: Kimberly Lawson - Police Pension Board Application - March 2022 (2022-R-24 : Police Pension Board of Trustees - Board

How does your knowledge, skills ability or expertise pertain to the board position you are applying for?

Additional information Civic Activities, memberships, etc.

Why are you interested in serving on a City board? Giving back to community

Have you attended one or more meetings of the board you are applying for? ☐ Yes ☒ No

Do you currently serve or have you ever served on a board in Holly Hill or any other government or private board?

☐ Yes ☒ No If so, which board?

How many years have you served on that board? N/A

If this is a request for reappointment, how long have you served on this board?

Other information you would like to provide:
I think its important to involve, participate + give back to the community.

PROFESSIONAL DRESS CODE POLICY

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I hereby acknowledge, in conjunction with the Board membership, that I understand the responsibilities and dress code policy associated with being a Board member and that I have adequate time to serve the City as a Board member. I will become familiar with and abide by the Florida Sunshine Law and I understand that all my comments as a Board member are a matter of public record. If applying for membership to a Pension Board or the Board of Planning and Appeals, I understand that I must file a *FORM 1 Statement of Financial Interest* disclosure each year and that filing late may result in a fine. My board application will be kept on file with the City Clerk for a period of two years from the date of submission.

Date: 03/22/2022 Signature: Kimberly Lawson

REVISED – October 2020

Attachment: Kimberly Lawson - Police Pension Board Application - March 2022 (2022-R-24 : Police Pension Board of Trustees - Board

STAFF REPORT
CITY OF HOLLY HILL, FLORIDA

City Commission
Agenda Item

MEETING DATE: **April 12, 2022**
FROM: **Valerie Manning**
SUBJECT: **Revisions to CRA Grant Program**
NUMBER: **(ID # 3699)**
APPLICANT:
PLANNER:

REVISIONS TO CRA GRANT PROGRAM

DISCUSSION:

The City of Holly Hill CRA Property Improvement Grant Program presently allows for improvements in the following categories: Signage, Building/Facades, Paving, Demolition and Landscaping with annual maximum grant awards of $10,000 in either of the categories. In addition, the current program requires landscaping improvements in conjunction with any paving grant award. City staff proposes to amend the program criteria to enable additional opportunities for partnering with private sector investment to further the goals of the CRA Master Plan.

The proposed changes are summarized below:

1) Amend the annual maximum grant amount, when landscaping is required with any other grant category to $15,000 ($5,000 for landscaping and $10,000 for the other grant category).

FISCAL ANALYSIS:

There are no proposed changes to the FY2022 adopted CRA budget.

STAFF RECOMMENDATION:

That the Community Redevelopment Agency and the City Commission approve the proposed changes to the CRA Property Improvement Reimbursement Matching Grant Program as submitted.

COMMISSION GOAL:

Goal #3: Implement the CRA master plan with a focus on the best utilization of vacant properties and blighted properties in the City. Attention should also focus on infrastructure improvements within the district and strategies to encourage private investment and business retention.

MOTION:

APPROVE THE PROPOSED CHANGES TO THE CRA GRANT PROGRAM.

- CRA Property Improvement Matching Grant Program (PDF)

City of Holly Hill
Community Redevelopment Area
Property Improvement Matching Grant Program

Guidelines and Application
Revised ~~February 2021~~April 2022

Information & Application

Please note that an application must be submitted and approved by the CRA Review Committee BEFORE work begins. The applicant assumes all financial liabilities related to work that is completed prior to a ruling. Following a review of the CRA application, the applicant will be sent an official correspondence by the CRA Officer.

Purpose:

_____initials

Attachment: CRA Property Improvement Matching Grant Program (3699 : Authorization for Revisions to CRA Grant Program)

In 1996, the City of Holly Hill adopted a Community Redevelopment Plan which listed numerous goals and objectives for the area designated within the Community Redevelopment Area. Objective 1.3 of that Plan states that the City shall consider offering matching grants to encourage investment in the community corridor. Objective 3.4 of that Plan recommended the establishment of a 50% matching grant for approved building improvements. This program specifically implements these objectives while incorporating other eligible costs such as landscaping, signage, building/ façade improvements, demolition, and paving noted within other objectives in the plan.

The purpose of the Community Redevelopment Area (CRA) Property Improvement Grant Program is to encourage private investment to improve the appearance and functionality of existing buildings in the CRA District (map attached). The program provides 50% reimbursement of the total cumulative eligible project cost up to a maximum of $10,000 to pay for the design and implementation of improvements within the CRA District. Funds are appropriated annually in the CRA budget, and funding is available on a first come-first served basis. The program is subject to the availability of allocated funds in the CRA budget.

The CRA Grant Program must support the goals of the CRA Master Plan for the CRA District. Applicants are required to follow the applicable design guidelines and policies in the City of Holly Hill CRA Master Plan.

Applicants are reminded that grant awards are discretionary and should not be considered an entitlement. All grant criteria contained herein are guidelines**,** not guarantees for awards and successful Applicants may receive any amount up to the maximum award. Should an Applicant meet all grant criteria, a grant may or may not be awarded by staff or CRA Grant Coordinator discretion due to funding limitations, competing applications, and/or competing priorities.

Attachment: CRA Property Improvement Matching Grant Program (3699 : Authorization for Revisions to CRA Grant Program)

_____initials

Eligibility Requirements:

The CRA Grant Program is available to commercial and residential property owners that are located within the CRA District. Applicants must propose a permitted/conforming use within the CRA District. Applications will not be accepted from property owners who are delinquent on their property taxes. Applicants must not have code liens.

Eligible Projects:

The CRA Grant Program shall provide matching funds for the exterior (street side) improvements that are consistent with the CRA goals outlined in the CRA Master Plan. Funds may be used for the following types of improvements:

- Exterior Signage, including the removal of non-conforming signs.
- Building/Façade Improvements, including awnings, shutters, doors and windows.
- Demolition
- Landscaping improvements if combined with a Building/Façade Improvements or Signage Improvements
- Paving – Requires Landscaping Improvements

Non-eligible Improvements:

The CRA Grant cannot be used to fund interior renovations, general maintenance, sweat equity or electrical work (except exterior lighting), any improvement funded with a previous CRA grant or anything not listed as an eligible project.

Available Funding and Matching Requirement:

At the beginning of each fiscal year, the City of Holly Hill, through the Community Redevelopment Agency, shall allocate a portion of the Redevelopment Trust Funds for the CRA Grant Programs as determined by the City Commission. Proposed projects within the CRA District are eligible to receive a CRA Grant reimbursement of 50% of eligible expenses up to a maximum amount of **$10,000** per property per fiscal year. CRA Grant projects can include multiple improvements to an individual property within the same grant application. Paving and Landscaping improvements are required to be combined with other property improvements to be eligible for CRA Grant approval and reimbursement. When landscaping is required in additional to an eligible grant in any of the other categories, the CRA Grant reimbursement of 50% of eligible expenses will be increased up to a maximum amount of **$15,000** ($10,000 for other eligible grant categories and $5,000 for landscaping) per property per fiscal year.

Attachment: CRA Property Improvement Matching Grant Program (3699 : Authorization for Revisions to CRA Grant Program)

_____initials

Application Process and Deadline:

Applications are accepted throughout the year while funds last and should be submitted to the City of Holly Hill through the CRA Grants Coordinator. Applications are reviewed and approved on a first come basis with the funds appropriated on October 1 of each year.

(1) The Applicant receives a CRA Grant Program Application from the CRA Grant Coordinator located at 1065 Ridgewood Avenue, Holly Hill, FL 32117; or by downloading it from the **www.hollyhillfl.org** website.

(2) The Applicant must fully complete the application and submit it to the CRA Grant Coordinator for review and processing. The application package shall include the following (as applicable):

(a) Current photo(s) of project site
(b) Property Appraiser Parcel ID number and proof of paid property taxes
(c) Applicant Information
(d) Listing of businesses or services offered on site
(e) Description of proposed improvements
(f) Identification of project's support of the CRA Master Plan
(g) Copy of a Current Business Tax Receipt (if required)
(h) Rendering or sketch of proposed improvements
(i) Photo of area to be improved
(j) Design drawings and/or site plan (if required)
(k) Documentation of cost estimates – copies of vendor bids (three bids required)
(l) Boundary Survey
(m) Signature of Property Owner (Applicant)

□ Applicants are advised to submit a complete application and all supporting materials per the instructions in this packet; incomplete applications will not be reviewed.

(3) The CRA Grants Coordinator undertakes the initial review of the application and determines if the application is complete. If the application is found incomplete, the applicant will be granted time to complete and resubmit the application.

(4) Once the application is complete, the CRA Grants Coordinator will schedule a full review by the CRA Grants Review Committee, to ensure compliance with the CRA Grant Program Criteria. The CRA Grants Review Committee will forward a recommendation to the City Manager for final approval.

(5) An official notification from the CRA Grants Coordinator will be delivered to the Applicant informing them of the approval or denial of the application, and may include approval with conditions. If an application is denied at any level of review, the Applicant may modify the existing application or re-apply at a later date.

Attachment: CRA Property Improvement Matching Grant Program (3699 : Authorization for Revisions to CRA Grant Program)

_____initials

PLEASE NOTE THAT THE APPLICANT IS RESPONSIBLE FOR OBTAINING ALL BUILDING AND RELATED PERMITS ASSOCIATED WITH THE PROPOSED CRA GRANT PROJECT. ADDITIONALLY, THE APPLICANT IS RESPONSIBLE FOR ENSURING THAT THEIR CONTRACTOR HAS RECEIVED, AND PAID FOR, ALL THE REQUIRED PERMITS FROM THE CITY OF HOLLY HILL PRIOR TO ANY PROJECT-RELATED CONSTRUCTION RELATED TO THE PROPOSED PROJECT. FOR INFORMATION REGARDING CITY PERMITS AND INSPECTIONS, PLEASE CONTACT THE CITY'S BUILDING AND ZONING DIVISION AT (386) 248-9442.

THE CITY IS REQUIRED BY LAW TO FILE INFORMATIONAL RETURNS (FORM 1099-G) FOR INDIVIDUALS AND ENTITIES RECEIVING GRANT FUNDS FROM THE CITY/CRA. CRA GRANT RECIPIENTS MUST SIGN AND RETURN A SUBSTITUTE W9 FORM TO THE CITY BEFORE GRANT FUNDS CAN BE DISTRIBUTED.

(6) Upon completion of the improvements as approved; a final inspection and approval by the City is required, prior to the Applicant submitting a "reimbursement package" which includes the following:

a. Completed reimbursement form (provided by the CRA Grant Coordinator);
b. Copies of applicable invoices or receipts;
c. Proof of payment for improvements; and
d. Photos of improvements (before and after).

Applicants will receive grant funding after the improvements are completed, inspected and all associated costs have been paid. It is the responsibility of the Applicant to maintain proper documentation of funds expended in the course of completing the project. Release of funds is subject to submission of this documentation to the CRA Grants Coordinator by the Applicant. The project must be completed essentially as presented to the CRA Grant Coordinator and approved by the CRA Grants Review Committee in order to receive payment/reimbursement. At approximately the midpoint of the project, the Applicant will give an update to the CRA Grants Coordinator on the progress of the project either in writing or in person. The CRA Grants Coordinator reserves the right to make on-site inspections throughout the course of the project.

- **Applicants have 45 days from the completion date of the project improvements to file for reimbursement.**

Grant applications will not be considered if a parcel of property has received grant funds in the same category within a period of five years.

Attachment: CRA Property Improvement Matching Grant Program (3699 : Authorization for Revisions to CRA Grant Program)

_____initials

The following selection criteria will be used to review applications for the CRA Grant Program. Criteria are derived from the goals and objectives of the adopted CRA Master Plan.

1. **Quality of Site Design and Materials**: Degree to which the proposed project promotes the adopted CRA Master Plan and promotes harmony with neighboring structures.

2. **Streetscape Aesthetics and Functionality**: Degree to which the proposed project enhances the streetscape of the CRA District, including the addition or enhancement of display windows, awnings, landscaping, exterior handicapped accessibility and architectural amenities.

3. **Increased Safety**: Degree to which the proposed project will promote safety by easily identifying the business for customers and emergency services.

4. **Removal of Slum and Blight**: Degree to which the proposed project upgrades or eliminates substandard structures or eliminates non-conforming uses.

Disclaimer:

The City of Holly Hill, shall not be responsible for the planning, design, or construction of the property that is owned by the Applicant. No warranties or guarantees are expressed or implied by the description of, application for, or participation in the CRA Grant Program. The Applicant is advised to consult with licensed architects, engineers, or building contractors before proceeding with final plans or construction.

Attachment: CRA Property Improvement Matching Grant Program (3699 : Authorization for Revisions to CRA Grant Program)

_____initials

CRA GRANT PROGRAM APPLICATION

Date: _____

Property Owner: _____

Corporate Name: _____

Property Address (Project Location): _____

_____

_____

_____

Phone: _____ Fax: _____

Contact Person: _____E-mail:

_____

What type of grant(s) are you applying for?

Check all that apply.

☐ Signage ☐ Building/Façade ☐ Demolition ☐ Landscaping ☐ Paving

Project and financial assistance requested:

Describe proposed improvement(s):

_____

_____

_____

_____

_____

Describe the proposed businesses or services offered on site:

_____

_____

_____

_____

_____

Please identify the ways in which this project supports the CRA Master Plan:

_____

_____

_____

_____

_____

Total Project Cost _____ Total Funding Request _____

Applications must include the following materials, if applicable, for consideration by the CRA Property Improvement Grant Program:

_____initials

Attachment: CRA Property Improvement Matching Grant Program (3699 : Authorization for Revisions to CRA Grant Program)

(a) Current photo(s) of project site
(b) Property Appraiser Parcel ID number and proof of paid property taxes
(c) Applicant Information
(d) Listing of businesses or services offered on site
(e) Description of proposed improvements
(f) Identification of project's support of the CRA Master Plan
(g) Current Business Tax Receipt (if required)
(h) Rendering or sketch of proposed improvements
(i) Photo of area to be improved
(j) Design drawings and/or site plan (if required)
(k) Documentation of cost estimates – copies of vendor bids (three bids required)
(l) Boundary Survey
(m) Signature of Property Owner (Applicant) and each page of application must be initialed

Attachment: CRA Property Improvement Matching Grant Program (3699 : Authorization for Revisions to CRA Grant Program)

_____initials

COST ANALYSIS (List cost estimates of proposed improvements)

Improvement Category	Amount

TOTAL: _____ **FUNDING REQUEST:** _____

_____initials

Attachment: CRA Property Improvement Matching Grant Program (3699 : Authorization for Revisions to CRA Grant Program)

I, _____, attest that the information contained herein is correct to the best of my knowledge. I further understand that the CRA Grant Program benefits are contingent upon funding availability and approval, and are not to be construed as an entitlement or right of a property owner (Applicant). I further understand that I am responsible for providing construction documents and/or permits required for any work, and hold the City of Holly Hill harmless for any damages associated with this application or the CRA Grant Program. Prior to reimbursement of project costs, the applicant shall agree in writing, to maintain all improvements and not to alter the project for a period of five (5) years without approval. Non-compliance may be subject to formal proceedings that could result in daily fines or a lien against the property for the amount of the grant award. Routine maintenance (e.g. replacing same materials, repainting same color etc.) does not require City approval.

_____

Applicant

_____

Print Name

_____

STATE OF FLORIDA:
COUNTY OF VOLUSIA:

The foregoing instrument was acknowledged before me this _____ day of _____, 20___, by _____. He/she is personally known to me or has produced _____ as identification and did not (did) take an oath.

(SEAL)

_____

Notary Public, State of Florida, (Signature of Notary taking acknowledgement)

_____ Name of Notary

Typed, Printed or Stamped My Commission Expires:

_____

Commission Number

Attachment: CRA Property Improvement Matching Grant Program (3699 : Authorization for Revisions to CRA Grant Program)

_____initials

Attachment: CRA Property Improvement Matching Grant Program (3699 : Authorization for Revisions to CRA Grant Program)

Signage

Purpose:
The purpose of the sign replacement reimbursement grant program is to encourage and assist property owners within the Community Redevelopment Area to improve the aesthetics and appearance of their properties and to create a sense of continuity and design impact. Attractive and appealing images enhance the overall vitality and character of the City by adding new beautification and visual features where previously lacking.

Funding Structure:
Eligible applicants may receive awards of 50% of the total eligible project cost with no single grant exceeding $10,000**.**

Criteria for Program:

- Removal of old signs, replacement of existing signs and obsolete sign poles, and the production and installation of new signage that is code compliant
- Property taxes must be current
- Business Tax Receipt must be current
- Utility bill must be current
- The property cannot have any code liens
- Plans, design and survey must be submitted for review
- Must meet all applicable ordinances, regulations and permitting requirements
- Project needs to be consistent with CRA Master Plan
- Must maintain its approved design for a minimum period of 5 years
- Color scheme should harmonize with surrounding structures
- All grant applications must be accompanied by three licensed contractor cost estimates
- Only one Sign Grant will be awarded per property

Ineligible Projects:

- Improvements/services rendered prior to grant approval
- Improvements to an existing sign that does not meet code, nonconforming signs
- Improvements to correct a code violation for which the property has been cited
- Property damage that may be covered by or compensated through an applicant's property insurance coverage
- Improvements funded by a previous grant
- Anything not listed above as an eligible project

Boundaries:

CRA District (map included)

_____initials

Building/Façade Improvements

The purpose of the building/facade improvement reimbursement grant program is to encourage and assist property owners within the Community Redevelopment Area to improve the aesthetics and appearance of their properties and to create a sense of continuity and design impact. Attractive and appealing images enhance the overall vitality and character of the City by adding new beautification and visual features where previously lacking.

Funding Structure:

Eligible applicants may receive awards of 50% of the total eligible project cost with no single grant exceeding $10,000.

Criteria for Program:

- Building must be structurally sound based on City inspection
- Property taxes must be current
- Business Tax Receipt must be current
- Utility bill must be current
- The property cannot have any code liens
- Plans, design and survey must be submitted for review
- Must maintain its approved design for a minimum period of 5 years
- All grant applications must be accompanied by three cost estimates
- Must meet all applicable ordinances, regulations and permitting requirements
- Only one Façade Rehabilitation Grant will be awarded per property

Eligible Improvements:

- Exterior renovation: including but not limited to, stucco, architectural details, replacing windows, door trims, porches, storefronts, and façade renovations
- Awnings/shutters, including the removal of old awnings/shutters and the purchase and installation of new awnings/shutters

Ineligible Improvements:

- Interior improvements
- Improvements/services rendered prior to grant approval
- Paint of interior structure or exterior not related to façade improvements
- Electrical work
- General maintenance/sweat equity
- Improvements funded by a previous grant
- Improvements to correct a code violation for which the property has been cited
- Anything not listed as an eligible project

Boundaries:

CRA District (map included)

Attachment: CRA Property Improvement Matching Grant Program (3699 : Authorization for Revisions to CRA Grant Program)

_____initials

Demolition

Funding Structure:

Eligible applicants may receive awards of 50% of the total eligible project cost with no single grant exceeding $10,000.

Criteria for Program:

- Plans and design must be submitted for review
- All property taxes must be current
- Utility bill must be current
- Must meet all applicable ordinances, regulations and permitting requirements
- All grant applications must be accompanied by three cost estimates
- Only one Demolition Grant will be awarded per property

Ineligible Improvements:

- Anything not listed as an eligible project
- Improvements/services rendered prior to grant approval
- Improvements funded by a previous grant

Boundaries:

CRA District (map included)

Attachment: CRA Property Improvement Matching Grant Program (3699 : Authorization for Revisions to CRA Grant Program)

_____initials

Landscaping / Hardscaping

The purpose of the Landscaping/Hardscaping improvements reimbursement grant program is to encourage and assist property owners within the Community Redevelopment Area to improve the aesthetics and appearance of their properties and to create a sense of continuity and design impact. Attractive and appealing properties enhance the overall vitality and character of the City.

Funding Structure:

Eligible applicants may receive awards of 50% of the total eligible project cost with no single reimbursement grant exceeding $10,000. Landscaping/hardscaping improvements must be combined with Building/Façade improvements, Signage improvements or Paving improvements and must include the installation of an irrigation system. When landscaping is required in additional to another eligible grant in the other categories, the landscaping grant will reimbursement of 50% of eligible expenses in addition to the other eligible grant with an annual maximum of **$5,000.** The total annual maximum for the other grant plus the landscaping grant is $15,000.

Criteria for Program:

- Plans, designs and survey must be submitted for review and comply with City requirements
- All property taxes must be current
- The property cannot have any code liens
- Business Tax Receipt must be current
- Utility bill must be current
- Must maintain approved design for a minimum period of 5 years
- Must meet all applicable ordinances, regulations and permitting requirements
- All grant applications must be accompanied by three cost estimates
- Only one Landscaping Grant will be awarded per property

Eligible Improvements:

- Professional landscape designs and installation
- Replacement and addition of new plant materials
- All landscaping must adhere to the City's list of acceptable planting materials
- Installation of irrigation system
- Hardscape elements
- Decorative walls, planters, window boxes and fencing

Ineligible Improvements:

- General maintenance of existing landscaping
- Improvements to correct a code violation for which the property has been cited
- Improvements funded by a previous grant
- Improvements not listed as eligible improvements

Boundaries:

CRA District (map included)

_____initials

Attachment: CRA Property Improvement Matching Grant Program (3699 : Authorization for Revisions to CRA Grant Program)

Paving:

Funding Structure:

Eligible applicants may receive awards of 50% of the total eligible project cost with no single grant exceeding $10,000. Paving improvements must include landscaping improvements.

Criteria for Program:

- Plans, design and survey must be submitted for review
- All property taxes must be current
- The property cannot have any code liens
- Business Tax Receipt must be current
- Utility bill must be current
- Must maintain approved design for a minimum period of 5 years
- Must meet all applicable ordinances, regulations and permitting requirements
- All grant applications must be accompanied by three cost estimates
- Only one Paving Grant will be awarded per property

Eligible Improvements:

- New pavement, unpaved property or repair of pavement i.e. pot holes, etc.

Ineligible Improvements:

- Routine maintenance of existing pavement will not be eligible
- Improvements to correct a code violation for which the property has been cited
- Improvements/services rendered prior to grant approval
- Property damage, compensated through an applicant's property insurance
- Improvements funded by a previous grant
- Anything not listed as an eligible project

Boundaries:

CRA District (map included)

Attachment: CRA Property Improvement Matching Grant Program (3699 : Authorization for Revisions to CRA Grant Program)

_____initials

This Section for Official Use Only

Date Reviewed by CRA: _____ *Recommendation to Committee:* _____

Date Reviewed by Committee: _____

Recommendation to Coordinator: _____

*Action by CRA Coordinator: Recommendation to City Manager*_____

*Action by City Manager:*_____

*Amount approved:*_____

**Release of Funds authorized by*

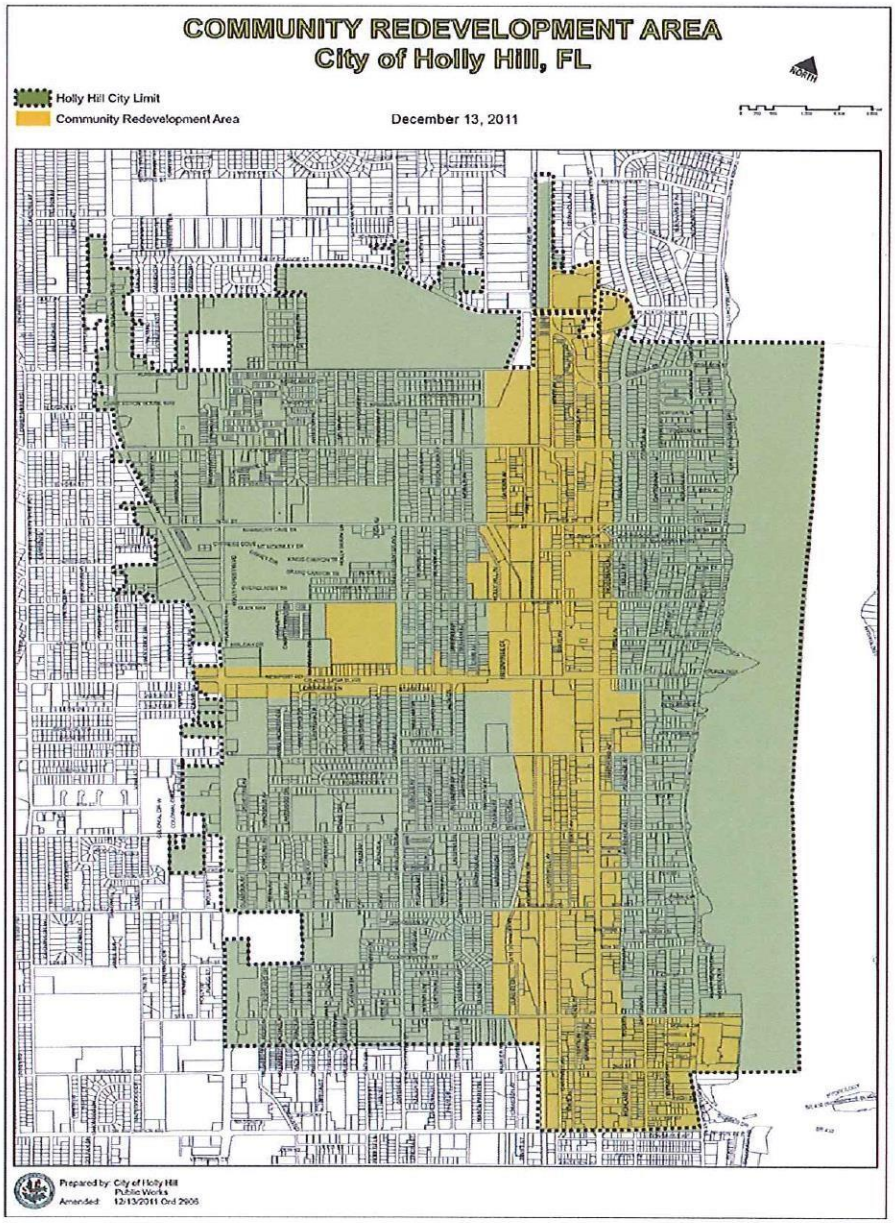
City Manager: _____

*Release of funds only occurs after the CRA Grant Coordinator has verified that all conditions of the contract, and grant application have been satisfied.

Attachment: CRA Property Improvement Matching Grant Program (3699 : Authorization for Revisions to CRA Grant Program)

_____initials

Exhibit A – Community Redevelopment Area Map



Attachment: CRA Property Improvement Matching Grant Program (3699 : Authorization for Revisions to CRA Grant Program)

_____initials

HOLLY HILL
FLORIDA

STAFF REPORT
CITY OF HOLLY HILL, FLORIDA

City Commission
Agenda Item

MEETING DATE: **April 12, 2022**
FROM: **Joseph Forte**
SUBJECT: **Request for Lien Reduction - 717 N. Flamingo**
NUMBER: **(ID # 3696)**
APPLICANT:
PLANNER:

DISCUSSION:

The entire code enforcement file can be found in the Code Enforcement office upon request.

The City has received a request for a Reduction of Lien "code enforcement liens" that have been placed on the real property located at 717 N. Flamingo Drive, Holly Hill, FL 32117. The property is currently owned by Daytona Beach Investments, Inc. (Jeremy Jiminez).

According to the Claim of Lien created on December 28, 2017, the property was in violation of 114-33(1) an illegal conversion of a single family residence into a two family residence and operating a two family residence in a single family zoning area with modification done to the house without a permit.

A second order of lien applied a Special Master fee of $250.00 in addition to the original lien of $50.00 per day per violation against the property. As of the request for a lien reduction, the amount of the lien was $77,150.00 plus administrative costs.

The property is in compliance as of March 11, 2022 and therefore qualifies for a lien reduction.

I negotiated with the owner of the property for an agreed upon settlement of **$ 8,212.68.**

Direct expenses to the City include:

Finance Dept.	$13.30 + 35% x1	=$ 19.95
Code Enforcement	$15.30 +35% x 6	=$ 107.73
Total Admin Cost		**= $127.68**
Original Special Master Fines	$250.00 X1	= $250.00
Filing Fee		$10.00
Release of lien fee		$10.00
Administrator fees		$100.00
TOTAL fees		$497.68
Plus 10% of original lien		$7,715.00

Total lien payoff **$8,212.68**

FISCAL ANALYSIS:

City will receive payment for administrative and direct costs in the amount of **$8,212.68.**

STAFF RECOMMENDATION:

Reduce the lien from $77,150.00 to the amount of **$8,212.68**. The City shall not release the $77,150.00 lien amount until payment has been received in the amount of **$8,212.68**. If payment is not received by 5:00 PM on May 13, 2022 the full amount of the lien shall remain in place without an option to reduce the fine in the future and the City of Holly Hill will pursue foreclosure for the full amount.

COMMISSION GOAL:

N/A

MOTION:

To reduce the lien to an administrative fee in the amount of **$8,212.68** payable no later than 5:00 PM on May 13, 2022. Failure to pay the lien by this date and time will cause the entire lien to remain upon the property and be subject to foreclosure.

- 717 N. Flamingo Lien reduction Request (PDF)

MEMORANDUM

DATE: October 8, 2021

TO: CITY MANAGER

THROUGH: CODE ENFORCEMENT

FROM: CODE ENFORCEMENT

RE: CASE # 19-1117
REQUEST FOR REDUCTION OF LIEN

Please find attached the Request for Reduction of Lien for your review, as well as a copy of the history of the case. The lien totals **$69,700.00** in this case.

Staff feels this application meets the requirements to proceed with the Request for Reduction of Lien.

Please review the information and issue a determination of approval or denial on this form. Pursuant to Administrative Code Section 3.20, your decision regarding approval or denial shall be based on whether the request fails any one of the established guidelines listed below:

(1) If a property owner has purchased property on which a lien was recorded, a waiver or reduction on lien shall not be granted, in such cases, the lien should have been considered in reaching a purchase price.

☐ FAILS
☒ DOES NOT FAIL

(2) If the title insurance policy is issued upon the purchase of the property and the title insurance failed to identify or consider the lien, a waiver or reduction in lien shall not be granted. In such cases, the lien should have been discovered by the title insurer and providing a reduction of waiver would place the County in the position of indemnifying the title insurer against its losses, which losses should be reflected in premium charges.

☐ FAILS
☒ DOES NOT FAIL

(3) A request for a waiver of reduction in lien shall not be granted if the Board of City Commissioners has previously reduced the amount of the lien. This

☐ FAILS
☒ DOES NOT FAIL

Attachment: 717 N. Flamingo Lien reduction Request (3696 : Request for Lien Reduction - 717 N. Flamingo)

Lien Reduction Request Information Sheet

Property Address: 717 N. Flamingo Drive Date Prepared: 3/14/2022

Owner of Property: Daytona Beach Investments Inc

Date of Notice of Violation: 6/19/2017

Violations:

1. 114-33 Zoning Date of Compliance 3/11/2022 Exhibit B
2. _____ Date of Compliance _____ Exhibit _____
3. _____ Date of Compliance _____ Exhibit _____
4. _____ Date of Compliance _____ Exhibit _____
5. _____ Date of Compliance _____ Exhibit _____
6. _____ Date of Compliance _____ Exhibit _____

Date of Special Master Hearing: 11/14/2017 Daily Fines Start Date: 12/19/2017

Daily Fines of $ 50.00 for 1,543 days equals 77,150.00 Dollars

Daily Fines of $ _____ for _____ days equals _____ Dollars

Notes if Applicable:

_____

_____

Fiscal Analysis:

_____ Grass Cutting

250.00 Special Master Administrative Fine(s)

77,150.00 Daily Accumulated Fines

10.00 Filing Fees for Liens

_____ Finance Department Cost (Amount of Staff Hours: _____)

_____ Code Enforcement Cost (Amount of Staff Hours: 6) + Joe (1) & Brian (1)

10.00 Lien Release Fees

~~10.00~~ Other: _____

_____ Subtotal

_____ Interest

_____ TOTAL

Attachment: 717 N. Flamingo Lien reduction Request (3696 : Request for Lien Reduction - 717 N. Flamingo)

Prepared 3/14/22, 9:46:02 Case Master Inquiry - (CEN200I001) Page
Program HTDFTAL Screen detail for Program: CE CEN200I, Fees
User ID HLLHRSA Case 19-00001117

Property Information
Address: 717 N FLAMINGO DR
HOLLY HILL, FL 321173331
Location ID: 7914
PARCEL NUMBER: 5 2 37 10 00 0523
Short Parcel ID:
Zoning: R-2 R2 SFR - LOW-MED DENSITY
Subdivision:
Property Address Map
717 N FLAMINGO DR HOLLY HILL,FL 321173331 .00 .00 X 523710000523 7914

Case General Information
Case status: CL CLOSED
Status date: 10/21/2021
Case type: RPM RESIDENTIAL PROPERTY MAINT
Reported date: 8/02/2019
Origination: AD ADMINISTRATION COMPLAINT
Default inspector: RSA RANDY AST
Credit balance: .00

Owner Information
Owner name: JIMENEZ, JEREMY &
Address: NURK, KRISTINA
903 MAGNOLIA AVENUE
City: HOLLY HILL, FL 321173427
Phone: 0
Notice: Y
Flip: Y

Violations

Type	Status	Location	Quantity	Date Established	Date Resolved
ZONING	LI		1	8/02/2019	11/19/2019

Case Data

Description	Data
CN CORRECTION DATE	
NOV POTENTIAL HEARING DA	
SPECIAL MASTER HEARING D	
2ND MAILING ADDRESS	
FINE	

Active Inspections

Type	Insp ID	Schedule Date

No scheduled inspections exist

Type	Description	Transaction	Amount Due	Amount Billed	Starting date	Ending date	Daily fee	Lien amount
Lien paid								
40	SPEC MAG ADM FEE	250.00	250.00	.00	10/22/2019		.00	.00
	.00							
50	SPEC MAG DAILY FINE	77150.00	77150.00	.00	12/19/2017	3/11/2022	50.00	.00

Date of final approval by Rickie Lee (CBO).

Attachment: 717 N. Flamingo Lien reduction Request (3696 : Request for Lien Reduction - 717 N. Flamingo)

10/21/2021

Case 19-1117

I spoke with Jeremy J. Jiminez, one of the owners of 717 N Flamingo.
I explained to him that the Lien Reduction paperwork was not accepted because the property was not in compliance. He said he will evict the tenants, get the house in compliance and then put it on the market.

Peg Collier

jeremyj@honestPharmco.com.

386-682-1190
Kristina Nurk

Next Comm. meeting.

Attachment: 717 N. Flamingo Lien reduction Request (3696 : Request for Lien Reduction - 717 N. Flamingo)

APPLICANT AUTHORIZATION FORM

An authorized applicant is defined as:

- The property owner of record; or
- An agent of said property owner (power of attorney to represent and bind the property owner must be submitted with the application); or
- Contract purchaser (a copy of a fully executed sales contract must be submitted with the application containing a clause or clauses allowing an application to be filed).

I JEREMY JIMENEZ, the fee simple owner of the following
(Owner's Name)

described property (Provided Legal Description or Tax Parcel ID Number(s)

Parcel ID: 523710000523

hereby petition the Holly Hill City Commissioners to grant a release of lien in the amount of $ $70,450 for Case No. _____, and affirm that is hereby designated to act as my / our authorized agent and to file the attached application for the above stated request and make binding statements and commitments regarding the request.

JEREMY JIMENEZ
Owner's Name

Owner's Signature

Owner's Name

Owner's Signature

I certify that I have examined the application and that all statements and diagrams submitted are true and accurate to the best of my knowledge. Further, I understand that this application, attachments and fees become part of the Official Records of Volusia County, Florida and are not returnable.

SWORN TO AND SUBSCRIBED before me this 4 day of 10, 2021.

I HEREBY CERTIFY that on this day, before me, an officer duly authorized in the State and County aforesaid to take acknowledgements, personally appeared Jeremy J Jimenez, who is personally known to me or who has produced FL DR. 250-0 617/02 as identification and who executed the foregoing instrument and sworn oath.

WITNESS my hand and official seal in the County and State last aforesaid this 4 day of 10, 2021

CYNDI D. VANKOUWENBERG
No. 01VA6194567
Notary Public, State of New York
Qualified in Wayne County
My Commission Expires Oct. 6, 2024

Notary Public in and for the County and State Aforementioned

Wayne NY.

Attachment: 717 N. Flamingo Lien reduction Request (3696 : Request for Lien Reduction - 717 N. Flamingo)

CITY OF HOLLY HILL

CASE # 19-1117

REQUEST FOR REDUCTION OF LIEN

BY COMPLETING THIS FORM, YOU ARE MAKING STATEMENTS UNDER OATH

INSTRUCTIONS: Please fill in all pages of this form completely. Be specific when writing your statement. Please return this form to Code Enforcement. THE REQUEST FOR REDUCTION OF LIEN will then be presented to the City Commission at their regularly scheduled hearing, or as soon thereafter as possible, any you will be notified in writing of the Board's decision within 10 days after the meeting. If you are claiming medical or financial hardship, attach supporting documentation (i.e., a doctor's statement or proof of income). If you have any question, please call the Clerk at (386-248-9441).

Property Owner's Name: JEREMY JIMENEZ

Property Address: 717 N. FLAMINGO DR. HOLLY HILL 32117

Phone number(s) where you can be reached during the day:

_____ cell 386-682-0911

Is the property now in compliance? __ YES __X__ NO

(If No, explain in detail)_____

_____

_____

_____

Are you claiming financial hardship? __ YES ___ NO

Are you claiming medical hardship? __ YES ___ NO

Attachment: 717 N. Flamingo Lien reduction Request (3696 : Request for Lien Reduction - 717 N. Flamingo)

If the property owner is unable to complete this form, list the name of the person who is legally authorized to act for the property owner and his/her relationship to the property owner:

Name:_____

Relationship:_____

I, JEREMY JIMENEZ, do hereby submit this REQUEST FOR REDUCTION OF LIEN to request a reduction in the total amount of lien imposed and in support of the following statement:

I am asking to please consider this lien to be reduced.
My business partner Kent Lee Holmstoel went to the hearing in 2017 after the notice of noncompliance was received.
He did not notify me of any further action needing to be completed. Since I, Jeremy Jimenez, was never in that meeting,
neither did I receive any further notices of noncompliance, I was under the impression that the issue was taken care of by
my business partner Kent.
This lien came as a surprise after all this time and I am reaching out to please consider this to be reduced.

Date: Oct-4-21

Signed: [signature]

Print Name: Jeremy Jimenez

Attachment: 717 N. Flamingo Lien reduction Request (3696 : Request for Lien Reduction - 717 N. Flamingo)

STATE OF N.Y

COUNTY OF: Wayne

PERSONALLY appeared before me, the undersigned authority duly authorized to administer oaths and take acknowledgements, Jeizemy J. Jimenez, who after first being duly sworn, acknowledged before me that the information contained herein is true and correct. He/she is not personally know to me and has produced NY Dr. 250-0 ex 7/10/28 as identification and did take an oath.

Date: 10/04/2021

Notary Public

My Commission Expires 10/6/2024

CYNDI D. VANKOUWENBERG
No. 01VA6194567
Notary Public, State of New York
Qualified In Wayne County
My Commission Expires Oct. 6, 20 24

RETURN COMPLETED, SIGNED AND NOTARIZED FORM TO

CODE ENFORCEMENT DEPARTMENT

1065 RIDGEWOOD AVENUE

HOLLY HILL, FL 32117

Attachment: 717 N. Flamingo Lien reduction Request (3696 : Request for Lien Reduction - 717 N. Flamingo)

12/28/2017 11:51:12 AM
Instrument# 2017251457 1 page
Book: 7489 Page: 2758
Electronically Recorded By
Volusia County Clerk of the Court

Return To: (Enclose Self Addressed Envelope	
Name:	Kurt Swartzlander
Address:	1065 Ridgewood Ave
	Holly Hill, FL 32117
This instrument Prepared by:	
Name:	Kurt Swartzlander
Address:	1065 Ridgewood Ave
	Holly Hill, FL 32117
Property Appraisers Parcel ID Number(s):	37-15-32-10-00-0523

Claim of Lien

State of Florida, County of Volusia

Before me, the undersigned Notary Public, personally appeared Kurt Swartzlander, Finance Director
Who was duly sworn and says he/she is(the lienor herein) (the agent herein)

City of Holly Hill
(Lienor's Name)

whose address is 1065 Ridgewood Ave, Holly Hill, Florida 32117
(Lienor's Address)

And in accordance with a service with DAYTONA BEACH INVESTMENTS INC
Lienor furnished labor, services or materials consisting of: (Describe specially fabricated materials separately)
Special Master Administration Fine of $50.00 per day from November 20, 2017 until is paid.
Due to 114-33(1) no premise shall hereafter be used or occupied.

on the following described real property in Volusia County, Florida:
(Describe real property sufficiently for identification, including street and number, if known)
W 42 FT OF LOT 52 B & E 32 FT OF LOT 52 C DAKOTA PARK HOLLY HILL MB 19 PG 174 PER OR 2616 PG 1941 PER OR 3612 PG 1126 PER OR 5641 PG 1451 PER OR 6293 PG 0042 PER OR 6318 PGS 0102-0103 PER OR 6453 PG 4345 PER OR 7347 PG 0860 PER OR 7375 PG 3772

717 N FLAMINGO DR HOLLY HILL 32117

owned by with DAYTONA BEACH INVESTMENTS INC

of a total value of Seventy Five Dollars ($50.00) a day until property comes into compliance
which remains unpaid as of December 19, 2017.

Okalea Circelli
NOTARY PUBLIC
STATE OF FLORIDA
Comm# FF235031
Expires 7/20/2019

Lienor: City of Holly Hill

By _____ (Agent)

Print Name: Kurt Swartzlander

Sworn to and subscribed before me this __19_____ day of December 2017___

_____
Notary Public

Attachment: 717 N. Flamingo Lien reduction Request (3696 : Request for Lien Reduction - 717 N. Flamingo)

CITY OF HOLLY HILL CODE ENFORCEMENT
SPECIAL MAGISTRATE'S HEARING
HOLLY HILL, FLORIDA

City of Holly Hill, a Political Sub-division of the State of Florida

Petitioner,

-vs-

Daytona Beach Investments Inc, Owner(s)

Respondent(s),

Parcel No. 37-15-32-10-00-0523
Case No. ~~1517963~~ 1643488

ORDER OF NON-COMPLIANCE

The Holly Hill Code Enforcement Special Magistrate has heard testimony under oath at a hearing on the above styled case on the 14th day of November 2017, and based on the evidence received, the Special Magistrate, thereupon issues its FINDING OF FACT, CONCLUSIONS OF LAW, AND ORDER as follows:

FINDINGS OF FACT

That Daytona Beach Investments Inc., Owner(s) and Respondent(s) of the property located at 717 N Flamingo Dr., Holly Hill, FL 32117 was issued a violation notice on the 19th of June, 2017 for the violation of 114-33(1) - Zoning affects all premises. No premises shall hereafter be used or occupied, and no principal building or accessory structure shall be hereafter erected, constructed, moved or altered, except in conformity with this chapter. At the hearing held on the 14th of November 2017, the Code Enforcement Officer and witnesses testified that the property has been converted to 2 separate households. The two separate households are only being supplied as if it is one unit. There are also two mailboxes in the front of the property that demonstrates that the property has been subdivided into two units.

A representative from the company testified the company that is renting the property has subdivided their property without authorization. The owners will be working towards converting it back to a single unit.

CONCLUSIONS OF LAW

That Respondent and Owner of the property located at 717 N Flamingo Drive, Holly Hill, FL 32117 is in violation of Holly Hill Zoning and Ordinances: 114-33(1) - Zoning affects all premises. No premises shall hereafter be used or occupied, and no principal building or accessory structure shall be hereafter erected, constructed, moved or altered, except in conformity with this chapter.

Attachment: 717 N. Flamingo Lien reduction Request (3696 : Request for Lien Reduction - 717 N. Flamingo)

ORDER

Based on the foregoing Findings of Fact and Conclusions of Law, and the authority of Chapter 162, Florida Statutes and the Holly Hill Code Enforcement Ordinance, Chapter 2 Section 2-116, it is duly ORDERED by this Special Magistrate that the Respondent shall pay an administrative fine of two hundred fifty ($250.00) dollars, which if not paid in ninety (90) days from the date of this order shall be recorded as a lien and such recordation shall constitute a lien against the Respondent's real (except homestead) and personal property in Volusia County Florida, said property to include, but not necessarily limited to that described above. 2/19/18

If violation of 114-33(1) - Zoning affects all premises. No premises shall hereafter be used or occupied, and no principal building or accessory structure shall be hereafter erected, constructed, moved or altered, except in conformity with this chapter, is not brought into compliance within thirty (30) days from the date of this order a fine of fifty ($50.00) dollars a day for each and every day the violation continues to exist. 12/19/17

DONE AND ORDERED this 20th day of November 2017, at Holly Hill, County of Volusia, Florida.

CITY OF HOLLY HILL
CODE ENFORCEMENT

By, _____
Melody Pullen, Special Magistrate

Attest: _____
Code Enforcement Official

This instrument prepared by Melody Pullen, Special Magistrate for the Code Enforcement, 1065 Ridgewood Avenue, Holly Hill, Florida 32117, Telephone number: (386) 248-9490.

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on _____day of _____, 2017 a true and accurate copy of the foregoing has been furnished by U.S. Mail to:

Daytona Beach Investments Inc.
717 N. Flamingo Drive
Holly Hill, FL 32117

Daytona Beach Investments Inc
903 Magnolia Avenue
Holly Hill, FL 32117

_____
Code Enforcement Official

Attachment: 717 N. Flamingo Lien reduction Request (3696 : Request for Lien Reduction - 717 N. Flamingo)

IMPORTANT NOTICE

The Respondent must notify the Code Enforcement Officer, when this order is complied with. Until the Code Enforcement Officer verifies the property is in compliance the fine will continue to accrue. This order will be recorded in the Official Records of the Office of the Clerk of the Court in Volusia County, Florida, and such recordation shall constitute a lien against the Respondent's real and personal property in Volusia County Florida, said property to include, but not necessarily limited to that described above (EXCEPT HOMESTEAD)

The Respondent has the right to appeal whether the property is in compliance. The Respondent must file their appeal for a hearing within 20 days from the date the fine goes into effect. If the property is found to be still in non-compliance the fine will begin on the original date the fine was to go into effect. This hearing will only cover whether the property is now in compliance. It will not be a rehearing of the whole case which was previously ruled on.

Attachment: 717 N. Flamingo Lien reduction Request (3696 : Request for Lien Reduction - 717 N. Flamingo)

Return To:	
Name:	Stella L. Gurnee, Director of Finance
Address:	1065 Ridgewood Ave
	Holly Hill, FL 32117-2807
This instrument Prepared by:	
Name:	Darryl Pierce
Address:	1065 Ridgewood Ave
	Holly Hill, FL 32117-2807
Property Appraisers Parcel ID Number(s): 5237-10-00-0523	

Claim of Lien

State of Florida, County of Volusia

Before me, the undersigned Notary Public, personally appeared Stella L. Gurnee, Director of Finance
Who was duly sworn and says he/she is(the lienor herein) (the agent herein)

City of Holly Hill
(Lienor's Name)

whose address is 1065 Ridgewood Avenue, Holly Hill, Florida 32117
(Lienor's Address)

and in accordance with a service with Daytona Beach Investments Inc
Lienor furnished labor, services or materials consisting of: (Describe specially fabricated materials separately)

Special Magistrate Administrative Hearing Fine of $250.00, ordered on November 20, 2017.

On the following described real property in Volusia County, Florida:
(Describe real property sufficiently for identification, including street and number, if known)

W 42 FT OF LOT 52 B & E 32 FT OF LOT 52 C DAKOTA PARK HOLLY HILL MB 19 PG 174 PER OR 2616 PG 1941 PER OR 3612 PG 1126 PER OR 5641 PG 1451 PER OR 6293 PG 0042 PER OR 6318 PGS 0102-0103 PER OR 6453 PG 4345 PER OR 7347 PG 0860 PER OR 7375 PG 3772

717 N Flamingo Drive, Holly Hill FL 32117

owned by with Daytona Beach Investments Inc of a total value of Two Hundred Fifty Dollars ($250.00), which remains unpaid as of November 11, 2019.

Failure to timely pay the fine and costs; may result in a certified copy of this Order, being recorded in the Public Records of Volusia County, Florida. Which if so recorded shall constitute a lien against the subject property; and upon any other real or personal property owned by Respondent. Respondent shall be responsible for all charges incurred to record any lien, or satisfaction of lien, with the Clerk of Court.

Lienor: City of Holly Hill

By _____ (Agent)

Print Name: Stella L. Gurnee, Finance Director

Sworn to and subscribed before me this 11th day of November, 2019.

DARRYL T. PIERCE
Notary Public - State of Florida
Commission # GG 281034
My Comm. Expires Dec 2, 2022
Bonded through National Notary Assn.

_____
Notary Public

Attachment: 717 N. Flamingo Lien reduction Request (3696 : Request for Lien Reduction - 717 N. Flamingo)

F

CITY OF HOLLY HILL CODE ENFORCEMENT
SPECIAL MAGISTRATE'S HEARING
HOLLY HILL, FLORIDA

City of Holly Hill, a Political Sub-division of the State of Florida

Petitioner,

-vs-

Daytona Beach Investments Inc, Owner(s)

Respondent(s),

Parcel No. 37-15-32-10-00-0523
Case No. ~~1517963~~ 1643488

ORDER OF NON-COMPLIANCE

The Holly Hill Code Enforcement Special Magistrate has heard testimony under oath at a hearing on the above styled case on the 14th day of November 2017, and based on the evidence received, the Special Magistrate, thereupon issues its FINDING OF FACT, CONCLUSIONS OF LAW, AND ORDER as follows:

FINDINGS OF FACT

That Daytona Beach Investments Inc., Owner(s) and Respondent(s) of the property located at 717 N Flamingo Dr., Holly Hill, FL 32117 was issued a violation notice on the 19th of June, 2017 for the violation of 114-33(1) - Zoning affects all premises. No premises shall hereafter be used or occupied, and no principal building or accessory structure shall be hereafter erected, constructed, moved or altered, except in conformity with this chapter. At the hearing held on the 14th of November 2017, the Code Enforcement Officer and witnesses testified that the property has been converted to 2 separate households. The two separate households are only being supplied as if it is one unit. There are also two mailboxes in the front of the property that demonstrates that the property has been subdivided into two units.

A representative from the company testified the company that is renting the property has subdivided their property without authorization. The owners will be working towards converting it back to a single unit.

CONCLUSIONS OF LAW

That Respondent and Owner of the property located at 717 N Flamingo Drive, Holly Hill, FL 32117 is in violation of Holly Hill Zoning and Ordinances: 114-33(1) - Zoning affects all premises. No premises shall hereafter be used or occupied, and no principal building or accessory structure shall be hereafter erected, constructed, moved or altered, except in conformity with this chapter.

Attachment: 717 N. Flamingo Lien reduction Request (3696 : Request for Lien Reduction - 717 N. Flamingo)

ORDER

Based on the foregoing Findings of Fact and Conclusions of Law, and the authority of Chapter 162, Florida Statutes and the Holly Hill Code Enforcement Ordinance, Chapter 2 Section 2-116, it is duly ORDERED by this Special Magistrate that the Respondent shall pay an administrative fine of two hundred fifty ($250.00) dollars, which if not paid in ninety (90) days from the date of this order shall be recorded as a lien and such recordation shall constitute a lien against the Respondent's real (except homestead) and personal property in Volusia County Florida, said property to include, but not necessarily limited to that described above.

If violation of 114-33(1) - Zoning affects all premises. No premises shall hereafter be used or occupied, and no principal building or accessory structure shall be hereafter erected, constructed, moved or altered, except in conformity with this chapter, is not brought into compliance within thirty (30) days from the date of this order a fine of fifty ($50.00) dollars a day for each and every day the violation continues to exist.

DONE AND ORDERED this 20th day of November 2017, at Holly Hill, County of Volusia, Florida.

CITY OF HOLLY HILL
CODE ENFORCEMENT

By, Melody Pullen
Melody Pullen, Special Magistrate

Attest:
Code Enforcement Official

This instrument prepared by Melody Pullen, Special Magistrate for the Code Enforcement, 1065 Ridgewood Avenue, Holly Hill, Florida 32117, Telephone number: (386) 248-9490.

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on 20th day of November, 2017 a true and accurate copy of the foregoing has been furnished by U.S. Mail to:

Daytona Beach Investments Inc.
717 N. Flamingo Drive
Holly Hill, FL 32117

Daytona Beach Investments Inc
903 Magnolia Avenue
Holly Hill, FL 32117

Code Enforcement Official

Attachment: 717 N. Flamingo Lien reduction Request (3696 : Request for Lien Reduction - 717 N. Flamingo)

HOLLY HILL
FLORIDA

STAFF REPORT
CITY OF HOLLY HILL, FLORIDA

City Commission
Agenda Item

MEETING DATE: **April 12, 2022**
FROM: **Joseph Forte**
SUBJECT: **Request for Lien Reduction - 132 San Robar Drive**
NUMBER: **(ID # 3695)**
APPLICANT:
PLANNER:

DISCUSSION:

The entire code enforcement file can be found in the Code Enforcement office upon request.

The City has received a request for a Reduction of Lien "code enforcement liens" that have been placed on the real property located at 132 San Robar Drive, Holly Hill, FL 32117. The property is currently owned by Duetsche Bank. The bank has authorized John McEntee to represent them in this request for a lien reduction.

According to the two Claims of Lien created on May 18, 2017, the property has been accumulating fines for violations of City Ordinance regarding excessive high grass, harborage of rats, mice, snakes and other vermin and the storage and accumulation of junk, as well as, violations of the International Property Maintenance Code. The Special Masters Conclusion of Law indicated that the violations on the property had been corrected however, the violations continued until October 18, 2019

The order of lien has applied a Special Master fee of $250.00 plus $25.00 per day per violation against the property of which there were three violations. As of the request for a lien reduction, the amount of the lien was $100,875.00 plus administrative costs.

The property is in compliance and therefore qualifies for a lien reduction.

I negotiated with the buyer of the property representing the owner for an agreed upon settlement of **$11,001.89**

Direct expenses to the City include:

Finance Dept.	$13.30 + 35% x1	=$ 19.95
Code Enforcement	$15.30 +35% x 5	=$ 103.27
Total Admin Cost		**= $123.22**
Original Special Master Fines	$250.00 X1	= $250.00
Filing Fee		$10.00

Release of lien fee	$10.00
Grass cutting	$240.00
Administrator fees	$100.00
Outstanding utility bill	$181.17
TOTAL fees	**$1,037.61**
Plus 5% of original lien	$10,087.50
Total lien payoff	**$11,001.89**

FISCAL ANALYSIS:

City will receive payment for administrative and direct costs in the amount of **$11,001.89.**

STAFF RECOMMENDATION:

Reduce the lien from $18,475.00 to the amount of **$11,001.89**. The City shall not release the $100,875.00 lien amount until payment has been received in the amount of **$11,001.89**. If payment is not received by 5:00 PM on May 13, 2022 the full amount of the lien shall remain in place without an option to reduce the fine in the future and the City of Holly Hill will pursue foreclosure for the full amount.

COMMISSION GOAL:

N/A

MOTION:

To reduce the lien to an administrative fee in the amount of **$11,001.89** payable no later than 5:00 PM on May 13, 2022. Failure to pay the lien by this date and time will cause the entire lien to remain upon the property and be subject to foreclosure.

- 132 San Robar Lien Reduction Request (PDF)

MEMORANDUM

DATE: March 18, 2022

TO: CITY MANAGER

THROUGH: CODE ENFORCEMENT

FROM: CODE ENFORCEMENT

RE: CASE # 19-1180
REQUEST FOR REDUCTION OF LIEN

Please find attached the Request for Reduction of Lien for your review, as well as a copy of the history of the case. The lien totals **$101,125.00** in this case.

Staff feels this application meets the requirements to proceed with the Request for Reduction of Lien.

Please review the information and issue a determination of approval or denial on this form. Pursuant to Administrative Code Section 3.20, your decision regarding approval or denial shall be based on whether the request fails any one of the established guidelines listed below:

(1) If a property owner has purchased property on which a lien was recorded, a waiver or reduction on lien shall not be granted, in such cases, the lien should have been considered in reaching a purchase price.

☐ FAILS
☒ DOES NOT FAIL

(2) If the title insurance policy is issued upon the purchase of the property and the title insurance failed to identify or consider the lien, a waiver or reduction in lien shall not be granted. In such cases, the lien should have been discovered by the title insurer and providing a reduction of waiver would place the County in the position of indemnifying the title insurer against its losses, which losses should be reflected in premium charges.

☐ FAILS
☒ DOES NOT FAIL

(3) A request for a waiver of reduction in lien shall not be granted if the Board of City Commissioners has previously reduced the amount of the lien. This

☐ FAILS
☒ DOES NOT FAIL

Attachment: 132 San Robar Lien Reduction Request (3695 : Request for Lien Reduction - 132 San Robar Drive)

Lien Reduction Request Information Sheet

Property Address: 132 San Robar Drive Date Prepared: 3/18/2022

Owner of Property: Deutsche Bank / John McEntee (Buyer)

Date of Notice of Violation: 10/13/2014

Violations:

1. 26-61(1) High Grass Date of Compliance 10/8/2019 Exhibit A
2. 26-61(2) Trash/Debris Date of Compliance 10/8/2019 Exhibit A
3. 26-61(3) Vermin Date of Compliance 10/8/2019 Exhibit A
4. _____ Date of Compliance _____ Exhibit _____
5. _____ Date of Compliance _____ Exhibit _____
6. _____ Date of Compliance _____ Exhibit _____

Date of Special Master Hearing: 1/27/2016 Daily Fines Start Date: 2/1/2016

Daily Fines of $ 75.00 for 1,345 days equals 100,875.00 Dollars

Daily Fines of $ _____ for _____ days equals _____ Dollars

Notes if Applicable:

_____

_____

Fiscal Analysis:

240.00 Grass Cutting

250.00 Special Master Administrative Fine(s)

100,875.00 Daily Accumulated Fines

10.00 Filing Fees for Liens

_____ Finance Department Cost (Amount of Staff Hours: _____)

_____ Code Enforcement Cost (Amount of Staff Hours: 5) + Brian (1) Joe (1)

10.00 Lien Release Fees

_____ Other: _____

_____ Subtotal

_____ Interest

_____ TOTAL

Attachment: 132 San Robar Lien Reduction Request (3695 : Request for Lien Reduction - 132 San Robar Drive)

Return To: (Enclose Self Addressed Envelope	
Name:	Kurt Swartzlander
Address:	1065 Ridgewood Ave
	Holly Hill, FL 32117
This Instrument Prepared by:	
Name:	Kurt Swartzlander
Address:	1065 Ridgewood Ave
	Holly Hill, FL 32117
Property Appraisers Parcel ID Number(s): 35-15-32-04-00-0080	

05/18/2017 02:12 PM
Instrument# 2017-099223 # 1
Book: 7400
Page: 551

Case 19-1180

Claim of Lien

State of Florida, County of Volusia

Before me, the undersigned Notary Public, personally appeared Kurt Swartzlander, Finance Director
Who was duly sworn and says he/she is(the lienor herein) (the agent herein)
City of Holly Hill
(Lienor's Name)
whose address is 1065 Ridgewood Ave, Holly Hill, Florida 32117
(Lienor's Address)

And in accordance with a service with Janet Goya & Gregorio Vargas
Lienor furnished labor, services or materials consisting of: (Describe specially fabricated materials separately)

Grass & Weeds exceed 12 inches.	$25.00 a day. Beginning on 2/1/16
Harborage for rats, mice, snakes and other vermin.	$25.00 a day. Beginning on 2/1/16
Storage and accumulation of junk.	$25.00 a day. Beginning on 2/1/16

on the following described real property in Volusia County, Florida:
(Describe real property sufficiently for identification, including street and number, if known)
E 5 FT OF LOT 7 & LOT 8 PEPIOT RESUB MB 19 PG 66 PER OR 3729 PG 2689 PER OR 5381 PG 0078 PER OR 5892 PG 0288
132 San Robar Dr.
Holly Hill, FL 32117

owned by with Janet Goya & Gregorio Vargas

of a total value of Seventy- Five Dollars ($75.00) a day until property comes into compliance
which remains unpaid as of May 12, 2017

Okalea Circelli
NOTARY PUBLIC
STATE OF FLORIDA
Comm# FF235031
Expires 7/20/2019

Lienor: City of Holly Hill
By _____ (Agent)
Print Name: Kurt Swartzlander

Sworn to and subscribed before me this 12 day of May 2017

_____
Notary Public

Attachment: 132 San Robar Lien Reduction Request (3695 : Request for Lien Reduction - 132 San Robar Drive)

Return To: (Enclose Self Addressed Envelope	
Name:	Kurt Swartzlander
Address:	1065 Ridgewood Ave
	Holly Hill, FL 32117
This Instrument Prepared by:	
Name:	Kurt Swartzlander
Address:	1065 Ridgewood Ave
	Holly Hill, FL 32117
Property Appraisers Parcel ID Number(s): 35-15-32-04-00-0080	

05/18/2017 02:12 PM
Instrument# 2017-099222 # 1
Book: 7400
Page: 550
Laura E. Roth
Volusia County, Clerk of Court

Case 19-1180

Claim of Lien

State of Florida, County of Volusia

Before me, the undersigned Notary Public, personally appeared Kurt Swartzlander, Finance Director
Who was duly sworn and says he/she is(the lienor herein) (the agent herein)
City of Holly Hill
(Lienor's Name)

whose address is 1065 Ridgewood Ave, Holly Hill, Florida 32117
(Lienor's Address)

And in accordance with a service with Janet Goya & Gregorio Vargas
Lienor furnished labor, services or materials consisting of: (Describe specially fabricated materials separately)
Special Master Administration Fee $250.00 from 1/27/16 Hearing

on the following described real property in Volusia County, Florida:
(Describe real property sufficiently for identification, including street and number, if known)
E 5 FT OF LOT 7 & LOT 8 PEPIOT RESUB MB 19 PG 66 PER OR 3729 PG 2689 PER OR 5381 PG 0078 PER OR 5892 PG 0288
132 San Robar Dr, Holly Hill, FL 32117

owned by with Janet Goya & Gregorio Vargas

of a total value of Two Hundred Fifty Dollars ($250.00)
which remains unpaid as of May 11, 2017

Okalee Circelli
NOTARY PUBLIC
STATE OF FLORIDA
Comm# FF235031
Expires 7/20/2019

Lienor: City of Holly Hill
By _____ (Agent)
Print Name: Kurt Swartzlander

Sworn to and subscribed before me this 11 day of May 2017

_____
Notary Public

Attachment: 132 San Robar Lien Reduction Request (3695 : Request for Lien Reduction - 132 San Robar Drive)

Last Verified Instrument: 2022050783 On: 03/03/2022 02:29 PM

Name: *LAST FIRST MIDDLE <FOUR LETTERS TO LIST>*

Book: 7400 Page: 551

Instrument: *ENTER INSTRUMENT NUMBER*

☑ Open Advanced

Date From:

Date To:

Document Type:

Case Number:

Parcel:

Name Type: BOTH

Reset Submit

More than 25 records found. Viewing 1 To 25 Next Show Items 25

View	Instrument	Date	Book/Page	Type	Name	Direction
	2017099223	05/18/2017	7400 / 551	LN	CITY OF HOLLY HILL	D
	2017099223	05/18/2017	7400 / 551	LN	GOYA JANET	R
	2017099223	05/18/2017	7400 / 551	LN	VARGAS GREGORIO	R
	2017099224	05/18/2017	7400 / 555	RE	CITY OF HOLLY HILL	D
	2017099224	05/18/2017	7400 / 555	RE	UNKNOWN	R
	2017099225	05/18/2017	7400 / 556	CP1	TD BANK USA	D
	2017099225	05/18/2017	7400 / 556	CP1	FORD BECKY L	R
	2017099226	05/18/2017	7400 / 558	DE	FUENTES LUZ M	D
	2017099226	05/18/2017	7400 / 558	DE	MARTINEZ MARTA E BUEZO PINEDA	R
	2017099226	05/18/2017	7400 / 558	DE	MARTINEZ ERNESTO	R
	2017099227	05/18/2017	7400 / 560	MG	MARTINEZ ERNESTO	D
	2017099227	05/18/2017	7400 / 560	MG	MARTINEZ MARTA E BUEZO PINEDA	D
	2017099227	05/18/2017	7400 / 560	MG	MORTGAGE ELECTRONIC REGISTRATION SYSTEMS INC	R

Attachment: 132 San Robar Lien Reduction Request (3695 : Request for Lien Reduction - 132 San Robar Drive)

Instrument# 2017-099223
Book: 7400
Page: 552

CITY OF HOLLY HILL CODE ENFORCEMENT
SPECIAL MAGISTRATE'S HEARING
HOLLY HILL, FLORIDA

City of Holly Hill, a Political Sub-division of the State of Florida
Petitioner,

-vs-

Janet Goya, Owner(s)
Gregorio Vargas, Owner(s)

Respondent,

Parcel No. 35-14-32-04-00-0080
Case No. 11697118

ORDER OF NON-COMPLIANCE

The City of Holly Hill Code Enforcement Special Magistrate has heard testimony under oath at a hearing on the above styled case on the 27th day of January, 2016, and based on the evidence received, the Special Magistrate, thereupon issues its FINDING OF FACT, CONCLUSIONS OF LAW, AND ORDER as follows:

FINDINGS OF FACT

That the Respondent(s), Owner(s) of the property located at 132 San Robar Drive, Holly Hill, Florida 32117 has been noticed for violation of 62-27(1) No person shall engage in or manage any business, profession or occupation in the city, unless and until a receipt shall have been procured from the city manager and the payment of the amount of license tax required therefor and as provided in this article, 26-61(1) – Grass and weeds in excess of 12 inches tall, 26-61(3) – Any condition which provides a harborage for rats, mice, snakes, and other vermin, 26-61(11) – Storage and accumulation of junk in any area zoned for residential use, 114-792(a) – It shall be unlawful to park or store a motor vehicle on a public street or on any residentially zoned property within the city if the motor vehicle does not have displayed thereon both a current motor vehicle license plate and an unexpired inspection sticker, if applicable to the motor vehicle, and 114-811(a) – No person shall keep, store or allow to remain on any property within the city any dismantled, partially dismantled, nonoperative or discarded machinery, vehicles, boats or parts thereof, scrap metal or junk.

At the hearing held on the 27th day of January, 2016, the testimony and evidence of the Holly Hill Code Enforcement Officer confirms that the property remains in violation of 62-27(1), 26-61(1), 26-61(3), 26-61(11), 114-792(a), and 114-811(a). The Code Enforcement Officer stated that although the Respondent has been making some progress in cleaning up the violations, there is still a great deal of work needed to come into compliance.

Attachment: 132 San Robar Lien Reduction Request (3695 : Request for Lien Reduction - 132 San Robar Drive)

CONCLUSIONS OF LAW

That the Respondent(s) are in violation of Holly Hill Zoning and Ordinances: 62-27(1) - No person shall engage in or manage any business, profession or occupation in the city, unless and until a receipt shall have been procured from the city manager and the payment of the amount of license tax required therefor and as provided in this article, 26-61(1) – Any weeds or other vegetation, other than trees, ornamental bushes, flowers or other ornamental plants with a height exceeding 12 inches, 26-61(3) – Any condition which provides a harborage for rats, mice, snakes, and other vermin, 26-61(11) – Storage and accumulation of junk in any area zoned for residential use, 114-792(a) – It shall be unlawful to park or store a motor vehicle on a public street or on any residentially zoned property within the city if the motor vehicle does not have displayed thereon both a current motor vehicle license plate and an unexpired inspection sticker, if applicable to the motor vehicle, and 114-811(a) – No person shall keep, store or allow to remain on any property within the city any dismantled, partially dismantled, nonoperative or discarded machinery, vehicles, boats or parts thereof, scrap metal or junk.

ORDER

Based on the foregoing Findings of Fact and Conclusions of Law, and the authority of Chapter 162, Florida Statutes and the Holly Hill Code Enforcement Ordinance, Chapter 2 Section 2-118, it is duly ORDERED by this Special Magistrate that the Respondent(s) pay an administrative fine of two hundred and fifty ($250.00) dollars, which if not paid in ninety (90) days from the date of this order shall be recorded as a lien and such recordation shall constitute a lien against the Respondent's real (except homestead) and personal property in Volusia County, Florida, said property to include, but not necessarily limited to that described above.

If violation 62-27(1) (No person shall engage in or manage any business, profession or occupation in the city, unless and until a receipt shall have been procured from the city manager and the payment of the amount of license tax required therefore and as provided in this article) is not brought into compliance in thirty (30) days from the date of this order a fine of twenty-five ($25.00) dollars a day for each and every day the violation continues to exist

If violation 62-26(1) (Any weeds or other vegetation, other than trees, ornamental bushes, flowers or other ornamental plants with a height exceeding 12 inches) is not brought into compliance in thirty (30) days from the date of this order a fine of twenty-five ($25.00) dollars a day for each and every day the violation continues to exist.

If violation 62-26(3) (Any condition which provides a harborage for rats, mice, snakes, and other vermin) is not brought into compliance in thirty (30) days from the date of this order a fine of twenty-five ($25.00) dollars a day for each and every day the violation continues to exist.

Attachment: 132 San Robar Lien Reduction Request (3695 : Request for Lien Reduction - 132 San Robar Drive)

If violation 26-61(11) (Storage and accumulation of junk in any area zoned for residential use) is not brought into compliance in thirty (30) days from the date of this order a fine of twenty-five ($25.00) dollars a day for each and every day the violation continues to exist.

If violation 114-792(a) (It shall be unlawful to park or store a motor vehicle on a public street or on any residentially zoned property within the city if the motor vehicle does not have displayed thereon both a current motor vehicle license plate and tag) is not brought into compliance in thirty (30) days from the date of this order a fine of twenty-five ($25.00) dollars a day for each and every day the violation continues to exist.

If violation 114-811(a) (No person shall keep, store or allow to remain on any property within the city any dismantled, partially dismantled, nonoperative or discarded machinery, vehicles, boats or parts thereof, scrap metal or junk) is not brought into compliance in thirty (30) days from the date of this order a fine of twenty-five ($25.00) dollars a day for each and every day the violation continues to exist.

DONE AND ORDERED this 3rd day of February, 2016, at Holly Hill, County of Volusia, Florida.

CITY OF HOLLY HILL
CODE ENFORCEMENT

By, _____
Melody Pullen, Special Magistrate

Attest: _____
Code Enforcement Official

This instrument prepared by Melody Pullen, Special Magistrate for the Code Enforcement, 1065 Ridgewood Avenue, Holly Hill, Florida 32117, Telephone number: (386) 248-9490.

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on 8th day of January, 2016 a true and accurate copy of the foregoing has been furnished by U.S. Mail to:

Janet Goya
4004 New York Avenue, Apt 4E
Brooklyn, NY 11210

_____
Code Enforcement Official

Attachment: 132 San Robar Lien Reduction Request (3695 : Request for Lien Reduction - 132 San Robar Drive)

Last Verified Instrument: 2022050783 On: 03/03/2022 02:29 PM

Name: *LAST FIRST MIDDLE <FOUR LETTERS TO LIST>*

Book: 7400 Page: 550

Instrument: *ENTER INSTRUMENT NUMBER*

☑ Open Advanced

Date From:

Date To:

Document Type:

Case Number:

Parcel:

Name Type: BOTH

Reset Submit

More than 25 records found. Viewing 1 To 25 Next Show Items 25

View	Instrument	Date	Book/Page	Type	Name	Direction
	2017099222	05/18/2017	7400 / 550	LN	CITY OF HOLLY HILL	D
	2017099222	05/18/2017	7400 / 550	LN	VARGAS GREGORIO	R
	2017099222	05/18/2017	7400 / 550	LN	GOYA JANET	R
	2017099223	05/18/2017	7400 / 551	LN	CITY OF HOLLY HILL	D
	2017099223	05/18/2017	7400 / 551	LN	VARGAS GREGORIO	R
	2017099223	05/18/2017	7400 / 551	LN	GOYA JANET	R
	2017099224	05/18/2017	7400 / 555	RE	CITY OF HOLLY HILL	D
	2017099224	05/18/2017	7400 / 555	RE	UNKNOWN	R
	2017099225	05/18/2017	7400 / 556	CP1	TD BANK USA	D
	2017099225	05/18/2017	7400 / 556	CP1	FORD BECKY L	R
	2017099226	05/18/2017	7400 / 558	DE	FUENTES LUZ M	D
	2017099226	05/18/2017	7400 / 558	DE	MARTINEZ MARTA E BUEZO PINEDA	R
	2017099226	05/18/2017	7400 / 558	DE	MARTINEZ ERNESTO	R

Attachment: 132 San Robar Lien Reduction Request (3695 : Request for Lien Reduction - 132 San Robar Drive)

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:	3130812
Parcel ID:	423504000080
Township-Range-Section:	14 - 32 - 35
Subdivision-Block-Lot:	04 - 00 - 0080
Business Name:	
Owner(s):	DEUTSCHE BANK TRUST COMPANY - TR - Trust - 100 AMERICAS TR - TR - Trust - 100
Mailing Address On File:	CO: C/O PHH MORTGAGE CORP 1 MORTGAGE WAY MAILSTOP SVO3 MOUNT LAUREL NJ 08054
Physical Address:	132 SAN ROBAR DR, HOLLY HILL 32117
Building Count:	1
Neighborhood:	2214 - DIXIE PARK HOLLY HILL
Subdivision Name:	PEPIOT RESUB LOTS 13 14 15 BLK 1
Property Use:	0100 - SINGLE FAMILY
Tax District:	203-HOLLY HILL
2020 Certified Millage Rate:	19.817
Homestead Property:	No
Agriculture Classification:	No
Short Description:	E 5 FT OF LOT 7 & LOT 8 PEPIOT RESUB MB 19 PG 66 PER OR 3729 PG 2689 PER OR 5381 PG 0078 PER OR 5892 PG 0288 PER OR 8152 PG 2040

Property Values

Tax Year:	2022 Working	2021 Final	2020 Final
Valuation Method:	1-Market Oriented Cost	1-Market Oriented Cost	1-Market Oriented Cost
Improvement Value:	$79,939	$106,741	$100,028
Land Value:	$24,700	$16,981	$16,981
Just/Market Value:	$104,639	$123,722	$117,009

Working Tax Roll Values by Taxing Authority

Values shown below are the 2022 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 2021 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.

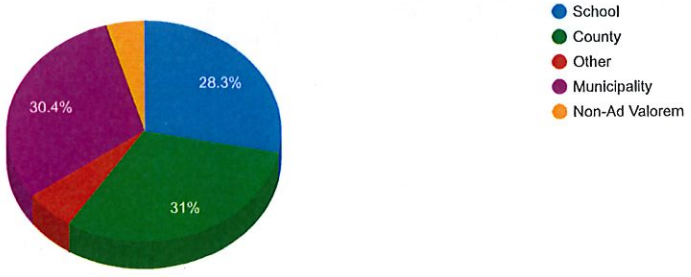
Tax Authority		Just/Market Value	Asessed Value	Ex/10CAP	Taxable Value	Millage Rate	Estimated Taxes
0017	CAPITAL IMPROVEMENT	$104,639	$104,639	$0	$104,639	1.5000	$156.96
0012	DISCRETIONARY	$104,639	$104,639	$0	$104,639	0.7480	$78.27
0011	REQ LOCAL EFFORT	$104,639	$104,639	$0	$104,639	3.5540	$371.89
0050	GENERAL FUND	$104,639	$104,639	$0	$104,639	5.3812	$563.08
0055	LIBRARY	$104,639	$104,639	$0	$104,639	0.5174	$54.14
0520	MOSQUITO CONTROL	$104,639	$104,639	$0	$104,639	0.1781	$18.64
0530	PONCE INLET PORT AUTHORITY	$104,639	$104,639	$0	$104,639	0.0845	$8.84
0058	VOLUSIA ECHO	$104,639	$104,639	$0	$104,639	0.2000	$20.93
0057	VOLUSIA FOREVER	$104,639	$104,639	$0	$104,639	0.2000	$20.93
0059	VOLUSIA FOREVER I&S 2005	$104,639	$104,639	$0	$104,639	0.0000	$0.00
0065	FLORIDA INLAND NAVIGATION DISTRICT	$104,639	$104,639	$0	$104,639	0.0320	$3.35
0100	HALIFAX HOSPITAL AUTHORITY	$104,639	$104,639	$0	$104,639	0.9529	$99.71
0060	ST JOHN'S WATER MANAGEMENT DISTRICT	$104,639	$104,639	$0	$104,639	0.2189	$22.91
0200	HOLLY HILL	$104,639	$104,639	$0	$104,639	6.2500	$653.99
						19.8170	$2,073.63

Non-Ad Valorem Assessments

Project	#Units	Rate	Amount
0203-HOLLY HILL STORMWATER	1.00	$96.00	$96.00

Estimated Ad Valorem Tax:	$2,073.63
Estimated Non-Ad Valorem Tax:	$96.00
Estimated Taxes:	**$2,169.63**
Estimated Tax Amount without SOH/10CAP ⓘ	$2,169.63

Where your tax dollars are going:



Attachment: 132 San Robar Lien Reduction Request (3695 : Request for Lien Reduction - 132 San Robar Drive)

Addendum to Contract

FloridaRealtors®

Addendum No. 1 to the Contract with the Effective Date of 12/03/2021 between

PHH Mortgage Corporation (Seller)

and John McEntee (Buyer)

concerning the property described as: 132 San Robar Dr. Holly Hill, FL 32117

(the "Contract"). Seller and Buyer make the following terms and conditions part of the Contract:

Seller authorizes buyer, John McEntee, to coordinate with the city of Holly Hill and apply for a reduction of lien against the subject property, 132 San Robar Dr. Holly Hill, FL 32117.

Buyer: _____ Date: 01/07/22

Buyer: _____ Date: _____

Seller: Alexandra Evans Date: 1/14/2022

Seller: _____ Date: _____

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Attachment: 132 San Robar Lien Reduction Request (3695 : Request for Lien Reduction - 132 San Robar Drive)

APPLICANT AUTHORIZATION FORM

An authorized applicant is defined as:

- The property owner of record; or
- An agent of said property owner (power of attorney to represent and bind the property owner must be submitted with the application); or
- Contract purchaser (a copy of a fully executed sales contract must be submitted with the application containing a clause or clauses allowing an application to be filed).

I Deutsche Bank, the fee simple owner of the following
(Owner's Name)

described property (Provided Legal Description or Tax Parcel ID Number(s) 423504000080, 424401010124

hereby petition the Holly Hill City Commissioners to grant a release of lien in the amount of $_____ for Case No. 11697118, and affirm that is hereby designated to act as my / our authorized agent and to file the attached application for the above stated request and make binding statements and commitments regarding the request.

Jesse Phipps, Manager, REO
Owner's Name

Owner's Signature

Owner's Name

Owner's Signature

I certify that I have examined the application and that all statements and diagrams submitted are true and accurate to the best of my knowledge. Further, I understand that this application, attachments and fees become part of the Official Records of Volusia County, Florida and are not returnable.

SWORN TO AND SUBSCRIBED before me this 16 day of MARCH, 2022.

I HEREBY CERTIFY that on this day, before me, an officer duly authorized in the State and County aforesaid to take acknowledgements, personally appeared JESSE PHIPPS, who is personally known to me or who has produced GA DRIVERS LICENSE as identification and who executed the foregoing instrument and sworn oath.

WITNESS my hand and official seal in the County and State last aforesaid this 18 day of March, 2022.

JEFFREY JOHN RODEN NOTARY PUBLIC FULTON COUNTY GEORGIA EXPIRES December 13, 2022

Notary Public in and for the County and State Aforementioned

My Commission Expires: 12/13/2022

Attachment: 132 San Robar Lien Reduction Request (3695 : Request for Lien Reduction - 132 San Robar Drive)

CITY OF HOLLY HILL

CASE # _____

REQUEST FOR REDUCTION OF LIEN

BY COMPLETING THIS FORM, YOU ARE MAKING STATEMENTS UNDER OATH

INSTRUCTIONS: Please fill in all pages of this form completely. Be specific when writing your statement. Please return this form to Code Enforcement. THE REQUEST FOR REDUCTION OF LIEN will then be presented to the City Commission at their regularly scheduled hearing, or as soon thereafter as possible, any you will be notified in writing of the Board's decision within 10 days after the meeting. If you are claiming medical or financial hardship, attach supporting documentation (i.e., a doctor's statement or proof of income). If you have any question, please call the Clerk at (386-248-9441).

Property Owner's Name: DEUTSCHE BANK TRUST COMPANY

Property Address: 132 SAN ROBAR DR HOLLY HILL FL

Phone number(s) where you can be reached during the day:

John McEntee → 508-245-1555 cell _____

Is the property now in compliance? ✓ YES ___ NO PENDING OFFICER'S INSPECTION

(If No, explain in detail) _____

_____

_____

_____

Are you claiming financial hardship? ___ YES ✓ NO

Are you claiming medical hardship? ___ YES ✓ NO

Attachment: 132 San Robar Lien Reduction Request (3695 : Request for Lien Reduction - 132 San Robar Drive)

If the property owner is unable to complete this form, list the name of the person who is legally authorized to act for the property owner and his/her relationship to the property owner:

Name: JOHN McENTEE

Relationship: BUYER OF HOME

I, JOHN MCENTEE, do hereby submit this REQUEST FOR REDUCTION OF LIEN to request a reduction in the total amount of lien imposed and in support of the following statement:

PROPERTY APPEARS TO BE IN COMPLIANCE. I CURRENTLY HAVE CONTRACT TO PURCHASE WITH ALMOST $5000.00 DEPOSIT THAT WILL BE AT RISK IF I DON'T GO FORWARD. IF I CAN WORK THIS OUT TO A REASONABLE AGREEMENT, I WILL BE CERTAIN THAT THE HOME STAYS IN COMPLIANCE THANK YOU IN ADVANCE.

Date: 1-3-22

Signed: John McEntee

Print Name: John McEntee

Attachment: 132 San Robar Lien Reduction Request (3695 : Request for Lien Reduction - 132 San Robar Drive)

STATE OF FLORIDA

COUNTY OF: VOLUSIA

PERSONALLY appeared before me, the undersigned authority duly authorized to administer oaths and take acknowledgements, JOHN MCENTEE, who after first being duly sworn, acknowledged before me that the information contained herein is true and correct. He/she is not personally know to me and has produced FL DRIVERS LICENSE as identification and did take an oath.

Date: 01/03/22

Notary Public State of Florida
Amber Erin Heaphy
My Commission GG 271036
Expires 10/24/2022

Notary Public

My Commission Expires 10/24/22

RETURN COMPLETED, SIGNED AND NOTARIZED FORM TO

CODE ENFORCEMENT DEPARTMENT

1065 RIDGEWOOD AVENUE

HOLLY HILL, FL 32117

Attachment: 132 San Robar Lien Reduction Request (3695 : Request for Lien Reduction - 132 San Robar Drive)

HOLLY HILL
FLORIDA

STAFF REPORT
CITY OF HOLLY HILL, FLORIDA

City Commission
Ordinance

MEETING DATE: **April 12, 2022**
FROM: **Brian Walker**
SUBJECT: **SECOND READING - an Ordinance of the City of Holly Hill, Florida, Approving the First Major Amendment to the Volusia Sports and Storage Center Business Planned Unit Development (BPUD) Development Agreement; Providing for Conflicting Ordinances; Providing for Severability; and Providing an Effective Date.**
NUMBER: **2022-O-3048**
APPLICANT: **Brian Walker**
PLANNER:

INTRODUCTION:

Volusia Sports and Storage Center; Business Planned Unit Development (BPUD) Major Amendment and Rezone - Consider a major amendment and rezone to the Volusia Sports and Storage Center BPUD located on approximately 2.38 acres, on the east side of Nova Road S approximately 375 feet south of Golf Avenue and more specifically known as 1137 S Nova Road. (Aerial Hydraulics, Applicant) District 4 - Commissioner Johnson (Brian Walker, City Planner).

BACKGROUND:

On August 10, 2021, the City Commission adopted Ordinance # 3041, which approved a rezone to Business Planned Unit Development (BPUD) in order to develop an RV and boat storage facility along with a 14,211 square foot sports center. The development was to occur in two phases. The RV parking and boat storage facility, and 7,893 square feet of the sports center in the existing building, along with all related infrastructure and parking, was to occur in phase I, and a 6,318 square foot covered open air recreational area, was to be constructed in phase II. The phasing plan and associated development are shown on the current preliminary development plan attached as Exhibit "A".

The applicant is requesting to amend the approved BPUD as follows:

1. Amend the Preliminary Development Plan by removing the phasing plan.
2. Remove from the Preliminary Development Plan all RV and Boat storage.
3. Remove from the Preliminary Development Plan the 6,318 square foot covered open air recreational area.
4. Change the parking lot layout and reduce the number of parking spaces.
5. Change the location of the dumpster pad and enclosure.
6. The size of the dry retention pond may be reduced since the amount of impervious surface is being reduced.

There is an existing 7,893 square foot building on the property that the applicant proposes to develop as a sports center with related storage.

No changes to the landscaped buffer sizes are proposed. There are relatively minor changes to the landscaping that consist primarily of changes to some tree types. Sod will be placed in the areas that are no longer proposed for RV and boat storage. The enhanced landscaping originally proposed along Nova Road remains in place with the proposed amendment.

No changes in the permitted uses are proposed with this amendment.

COMPREHENSIVE PLAN (FLU) AND ZONING ANALYSIS:

Adjacent land uses and zoning are as follows:

North: FLU is General Commercial and MXZ (VC) Zoning is CC-1 and B-5 (VC)
South: FLU is General Commercial and Zoning is CC-1
East: FLU is Low Density Residential and UMI (VC) and Zoning is R-5 (VC)
West: FLU is General Commercial and MXZ (VC) and Zoning is CC-1 and I-1 (VC)

Site Analysis

Floodplain Impacts:
Based on FIRM Map 12127C0214J, and all available topographic maps, the property is not in a Special Flood Hazard Area.

Wetland Impacts:
Based on preliminary wetland map analysis, there are no wetlands on the subject property.

Utilities:
The site is located in the City of Holly Hill utility service area and is currently on septic and well. However, the site will be required to connect to public utilities.

Transportation/Traffic: Access to the property is from Nova Road.

Drainage: A stormwater management system is proposed and required as a condition of developing the property.

Sidewalks:
There is an existing sidewalk along the east side of S Nova Road.

Landscaping and Buffers:
Landscaping and buffers will be required per the Conceptual Preliminary Development Plan. Landscaping above and beyond basic code requirements is proposed.

Consistency with the Land Development Code

The proposed PD zoning designation and requested major amendment have been evaluated for

compatibility with the Land Development Regulations of Holly Hill. Staff finds the requested PD Major Amendment to be consistent with the City's Land Development Regulations, and compatible with the trend of development in the area.

Consistency with the Comprehensive Plan

The rezone request has been evaluated for consistency with all applicable policies of the City's Comprehensive Plan. Per Policy FLU 1.1.2 the ratio of building floor area (FAR) for the General Commercial Development future land use designation shall not exceed 1.95. Future development shall not exceed the permitted F.A.R.

Per Policy FLU 1.1.5, the City is compelled to review the rezone request for consistency with the uses, density, and compatibility of the Comprehensive Plan. The uses and density proposed within this Business Planned Unit Development (BPUD) zoning classification are compatible with the General Commercial Development future land use designation as well as with existing adjacent land uses.

BOARD OF PLANNING AND APPEALS RECOMMENDATION:

At its regular meeting on Monday, March 7, 2022 the Board of Planning and Appeals voted unanimously to recommend adoption of the subject ordinance.

STAFF RECOMMENDATION:

Recommend the City Commission adopt the Ordinance enacting a Rezone from Business Planned Unit Development to Business Planned Unit Development (a Major Amendment) and the associated Development Agreement and Preliminary Development Plan, for approximately 2.38 acres, located on the east side of Nova Road S approximately 375 feet south of Golf Avenue and more specifically known as 1137 S Nova Road.

ATTACHMENTS:

- Proposed / Amended Preliminary Development Plan (PDF)
- Proposed Amended Written Development Agreement (PDF)
- Current Written Development Agreement (PDF)
- Zoning & Location Map (PDF)
- Chapter 114 - Division 13 (PDF)
- Chapter 114-771 - PD Regulations (PDF)
- Exhibit A - Current BPUD Preliminary Development Plan(PDF)

HISTORY:

03/22/22 City Commission APPROVED AT 1ST READING
Next: 04/12/22

Commissioner Johnson publicly announced that he would be abstaining from the discussion and not voting on this agenda item because he has a voting conflict of interest. He owns the property and is the applicant for the project. Before the discussion and voting took place, Commissioner

Johnson left the Commission Chambers and was called back in after the vote. Commissioner Johnson has completed the ***FORM 8 Memorandum of Voting Conflict for County, Municipal, and Other Local Public Officers*** with the City Clerk and it is included as an attachment with these minutes.

Brian Walker, City Planner read through the staff report that was in the agenda packet for the Mayor and Commissioners. The applicant is requesting to amend the approved BPUD as follows:

1. Amend the Preliminary Development Plan by removing the phasing plan.

2. Remove from the Preliminary Development Plan all RV and Boat storage.

3. Remove from the Preliminary Development Plan the 6,318 square foot covered open air recreational area.

4. Change the parking lot layout and reduce the number of parking spaces.

5. Change the location of the dumpster pad and enclosure.

6. The size of the dry retention pond may be reduced since the amount of impervious surface is being reduced.

Mr. Walker continued to inform the Mayor and Commissioners that there is an existing 7,893 square foot building on the property that the applicant proposes to develop as a sports center with related storage. No changes to the landscaped buffer sizes are proposed. There are relatively minor changes to the landscaping that consist primarily of changes to some tree types. Sod will be placed in the areas that are no longer proposed for RV and boat storage. The enhanced landscaping originally proposed along Nova Road remains in place with the proposed amendment. No changes in the permitted uses are proposed with this amendment. At its regular meeting on Monday, March 7, 2022, the Board of Planning and Appeals voted unanimously to recommend adoption of the subject ordinance. Mr. Walker stated staff recommends the City Commission adopt the Ordinance enacting a Rezone from Business Planned Unit Development to Business Planned Unit Development (a Major Amendment) and the associated Development Agreement and Preliminary Development Plan, for approximately 2.38 acres, located on the east side of Nova Road S approximately 375 feet south of Golf Avenue and more specifically known as 1137 S Nova Road.

Mayor Via opened public participation.

Harry Newkirk, P.E., President/CEO for Newkirk Engineering, Inc., came forward and shared some information about the Volusia Sports and Storage Center project and the Business Planned Unit Development (BPUD) with the Mayor and Commissioners.

Mayor Via closed public participation.

Ordinance No. 2022-3048

SECOND READING - AN ORDINANCE OF THE CITY OF HOLLY HILL, FLORIDA, APPROVING THE FIRST MAJOR AMENDMENT TO THE VOLUSIA SPORTS AND STORAGE CENTER BUSINESS PLANNED UNIT DEVELOPMENT (BPUD) DEVELOPMENT AGREEMENT; PROVIDING FOR CONFLICTING ORDINANCES; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

AN ORDINANCE OF THE CITY OF HOLLY HILL, FLORIDA, APPROVING THE FIRST MAJOR AMENDMENT TO THE VOLUSIA SPORTS AND STORAGE CENTER BUSINESS PLANNED UNIT DEVELOPMENT (BPUD) DEVELOPMENT AGREEMENT; PROVIDING FOR CONFLICTING ORDINANCES; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Aerial Hydraulics, Inc., has proposed a First Major Amendment to the BPUD on property described in Exhibit "A", to replace in its entirety the Preliminary Development Plan, originally approved as part of the Agreement dated August 11, 2021, and recorded in Book 8110 Page 4215 in the public records of Volusia County, with the Preliminary Development Plan attached as Exhibit "B" of this Ordinance.

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 approves the First Major Amendment To Volusia Sports and Storage BPUD, a true and correct copy attached hereto.

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 12th day of APRIL, 2022 for second and final reading.

EXHIBIT "A"

Legal Description

PARCEL 1:

THE NORTH 100 FEET OF THE SOUTH 1/2 OF LOT 13, EXCEPT THE WESTERLY PART IN STATE ROAD 415, BLOCK 21, OF MARY C. FLEMING'S SUBDIVISION OF THE THOMAS FITCH GRANT, AS PER MAP RECORDED IN MAP BOOK 1, PAGE 1, OF THE PUBLIC RECORDS OF VOLUSIA COUNTY, FLORIDA; TOGETHER WITH

PARCEL 2:

THE SOUTHERLY 110 OF LOT 13, BLOCK 21, OF MARY C. FLEMING'S SUBDIVISION OF THE THOMAS FITCH GRANT, AS PER MAP RECORDED IN MAP BOOK 1, PAGE 1, EXCEPT THAT PORTION, THEREOF, IN NOVA ROAD, OF THE PUBLIC RECORDS OF VOLUSIA COUNTY, FLORIDA; TOGETHER WITH

PARCEL 3:

THE NORTHERLY 120 FEET OF THE SOUTHERLY 230 FEET OF LOT 13, BLOCK 21, OF MARY C. FLEMING'S SUBDIVISION OF THE THOMAS FITCH GRANT, AS PER MAP RECORDED IN MAP BOOK 1, PAGE 1, OF THE PUBLIC RECORDS OF VOLUSIA COUNTY, FLORIDA, EXCEPTING, THEREFROM, THAT PORTION, THEREOF, IN NOVA ROAD. ALSO DESCRIBED AS THE SOUTHERLY 120 FEET OF THE NORTHERLY 220 FEET OF THE SOUTH 1/2 OF LOT 13, EXCEPT THE WESTERLY PART IN STATE ROAD 415, BLOCK 21, OF MARY C. FLEMING'S SUBDIVISION OF THE THOMAS FITCH GRANT, AS PER MAP RECORDED IN

MAP BOOK 1, PAGE 1, OF THE PUBLIC RECORDS OF VOLUSIA COUNTY, FLORIDA.

EXHIBIT "B"

Exhibit "B" to Ordinance No. _____

FIRST MAJOR AMENDMENT TO THE VOLUSIA SPORTS AND STORAGE BUSINESS PLANNED UNIT DEVELOPMENT (BPUD) DEVELOPMENT AGREEMENT

THIS FIRST AMENDMENT TO THE VOLUSIA SPORTS AND STORAGE BUSINESS PLANNED UNIT DEVELOPMENT (BPUD) DEVELOPMENT AGREEMENT (the "First Amendment") is made this _____ day of _____, 2022, 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 Aerial Hydraulics, Inc., (hereinafter referred to as the "Owner" or "Owner/Developer").

WHEREAS, the "Owner" or "Owner/Developer" and "City" entered into that certain Development Agreement dated August 11th, 2021, and recorded in Book 8110 Page 4215 of the public records of Volusia County, for the development of certain real property as described in Exhibit "A", and;

WHEREAS, Owner and City wish to modify the Preliminary Development Plan portion of the Agreement, and;

WHEREAS, Owner and City agree that other than the Preliminary Development Plan, no other portions of the Business Planned Unit Development Agreement are modified and that all terms, conditions and requirements shall remain in full force and effect.

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. Except as specifically modified herein, all terms, conditions and requirements of the Agreement dated August 11, 2021, and recorded in Book 8110 Page 4215 of the public records of Volusia County, shall remain in full force and effect as first made.

2. The Volusia Sports and Storage Business Planned Unit Development is now known as the Volusia Sports Center Business Planned Unit Development.

3. The Preliminary Development Plan, as part of the Agreement dated August 11, 2021, and recorded in Book 8110 Page 4215 in the public records of Volusia County, is replaced and superseded in its entirety by the updated Preliminary Development Plan attached as Exhibit "B".

Effective Date. The Effective Date of this Agreement shall be the day this Agreement is recorded in the Public Records of Volusia County, Florida.

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

As:

_____

Mailing Address: _____

_____

_____

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: _____

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

EXHIBIT "B"

Preliminary Plan/Site Plan aka Preliminary Development Plan

INDEX OF SHEETS	
DWG.NO.	DESCRIPTION
1	COVER
2	SITE LAYOUT PLAN
L1	LANDSCAPE PLAN

SITE PLAN DRAWINGS FOR

VOLUSIA SPORTS CENTER

SECTION 42, TOWNSHIP 14 S, RANGE 32 E
TAX PARCEL ID # 4242-04-21-0133
1137 SOUTH NOVA ROAD
HOLLY HILL, FL 32174

FEBRUARY 2022

PROJECT TEAM

PROPERTY OWNER/ APPLICANT: AERIAL HYDRAULICS, INC.
1706 RIDGE AVENUE
HOLLY HILL, FL 32117
PHONE: (386) 295-2214
EMAIL: ROY@AERIALHYDRAULICS.COM

CIVIL ENGINEER / PROJECT MANAGER / LANDSCAPE ARCHITECT: NEWKIRK ENGINEERING, INC.
1230 NORTH US HIGHWAY 1, SUITE 3
ORMOND BEACH, FL 32174
PHONE: (386) 872-7794
EMAIL: HARRY@NEWKIRK-ENGINEERING.COM

SURVEYOR: A1A SURVEYING, INC.
555 W GRANADA BOULEVARD, SUITE D7
ORMOND BEACH, FL 32174
PHONE: (386) 672-3633
EMAIL: ALLEN@A1ASURVEYING.COM

GEOTECHNICAL: UNIVERSAL ENGINEERING SCIENCES INC
911 BEVILLE ROAD, SUITE 3
SOUTH DAYTONA, FL 32119
PHONE: (386) 756-1105
FAX: (386) 760-4067
EMAIL: BPOHL@UNIVERSALENGINEERING.COM

CONTACT NUMBERS

PLANNING DIVISION - CITY OF HOLLY HILL (386) 248-9442
BUILDING SERVICES - CITY OF HOLLY HILL (386) 248-9442
WATER/ WASTEWATER - CITY OF HOLLY HILL PUBLIC WORKS (386) 248-9463
GAS - TECO PEOPLES GAS (386) 672-2232
ELECTRIC - FLORIDA POWER & LIGHT (386) 322-3420
TELEPHONE/CABLE - AT&T (386) 254-8550

One Nation... One Number... 811 Know what's below. Call before you dig.

LEGAL DESCRIPTION

PARCEL 1:

THE NORTH 100 FEET OF THE SOUTH 1/2 OF LOT 13, EXCEPT THE WESTERLY PART IN STATE ROAD 415, BLOCK 21, OF MARY C. FLEMING'S SUBDIVISION OF THE THOMAS FITCH GRANT, AS PER MAP RECORDED IN MAP BOOK 1, PAGE 1, OF THE PUBLIC RECORDS OF VOLUSIA COUNTY, FLORIDA.

PARCEL 2:

THE SOUTHERLY 110 OF LOT 13, BLOCK 21, OF MARY C. FLEMING'S SUBDIVISION OF THE THOMAS FITCH GRANT, AS PER MAP RECORDED IN MAP BOOK 1, PAGE 1, EXCEPT THAT PORTION, THEREOF, IN NOVA ROAD, OF THE PUBLIC RECORDS OF VOLUSIA COUNTY, FLORIDA.

PARCEL 3:

THE NORTHERLY 120 FEET OF THE SOUTHERLY 230 FEET OF LOT 13, BLOCK 21, OF MARY C. FLEMING'S SUBDIVISION OF THE THOMAS FITCH GRANT, AS PER MAP RECORDED IN MAP BOOK 1, PAGE 1, OF THE PUBLIC RECORDS OF VOLUSIA COUNTY, FLORIDA, EXCEPTING, THEREFROM, THAT PORTION, THEREOF, IN NOVA ROAD. ALSO DESCRIBED AS THE SOUTHERLY 120 FEET OF THE NORTHERLY 220 FEET OF THE SOUTH 1/2 OF LOT 13, EXCEPT THE WESTERLY PART IN STATE ROAD 415, BLOCK 21, OF MARY C. FLEMING'S SUBDIVISION OF THE THOMAS FITCH GRANT, AS PER MAP RECORDED IN MAP BOOK 1, PAGE 1, OF THE PUBLIC RECORDS OF VOLUSIA COUNTY, FLORIDA.

PROJECT STATEMENT

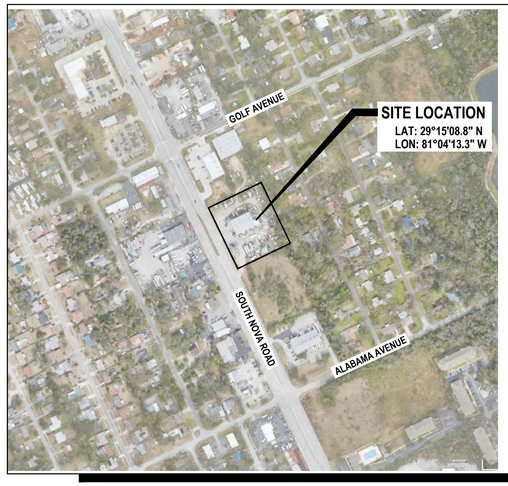
REDEVELOPMENT TO REZONE FROM CC-1 TO BPUD FOR A MULTI-USE SPORTS RECREATIONAL FACILITY.

JURISDICTIONAL AGENCY — PERMIT No.

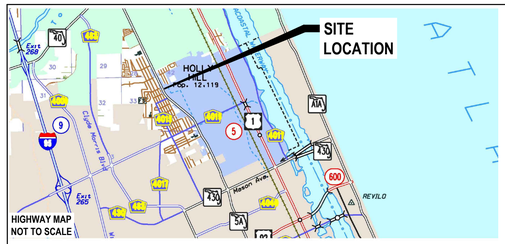
CITY OF HOLLY HILL (SITE PLAN)

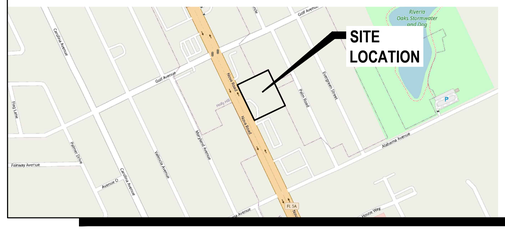
THE GENERAL CONTRACTOR SHALL ENSURE THAT ANY SUBCONTRACTOR HAS A COMPLETE SET OF CONSTRUCTION DRAWINGS FOR ITS RESPECTIVE WORK. THE ENGINEER ASSUMES NO RESPONSIBILITY FOR SUBCONTRACTORS ONLY UTILIZING INDIVIDUAL DRAWINGS FOR ITS WORK WHERE ADDITIONAL INFORMATION MAY BE CONTAINED ON OTHER DRAWINGS WITHIN THE SET.

THESE DRAWINGS ARE THE PROPERTY OF NEWKIRK ENGINEERING, INC. ANY USE OR REPRODUCTION IN WHOLE OR PART IS PROHIBITED WITHOUT THE EXPRESSED WRITTEN CONSENT OF NEWKIRK ENGINEERING, INC. COPYRIGHT 2013 ALL RIGHTS RESERVED.

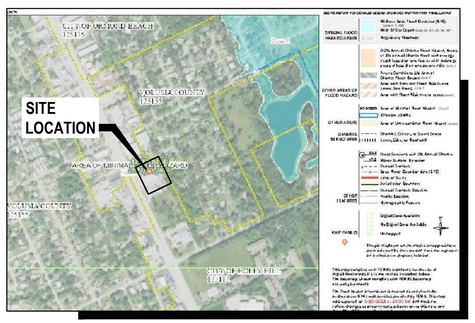


AERIAL MAP
SCALE: 1" = 350'



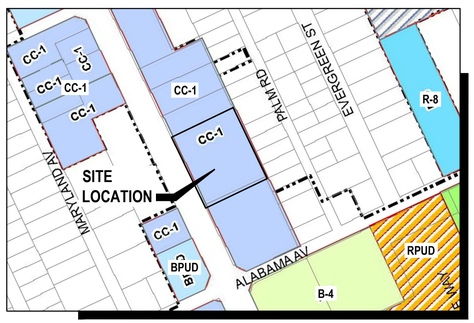


LOCATION MAP
SCALE: 1" = 600'



FLOOD ZONE MAP
SCALE: 1" = 500'

FLOOD ZONE "X"
PANEL No. 12127C0214 J
DATED FEBRUARY 19, 2014



ZONING MAP
SCALE: 1" = 300'

ZONING : CC-1
FUTURE LAND USE : COMMERCIAL

SOILS MAP
SCALE: 1" = 200'

SOIL TYPES: (42) PAOLA FINE SAND, 0 TO 8 PERCENT SLOPES

PROJECT No. 2021-100

1230 North US1, Suite 3
Ormond Beach, Florida 32174
Phone (386) 872-7794
www.Newkirk-Engineering.com
C.A. # 30209
L.C. # 26000584
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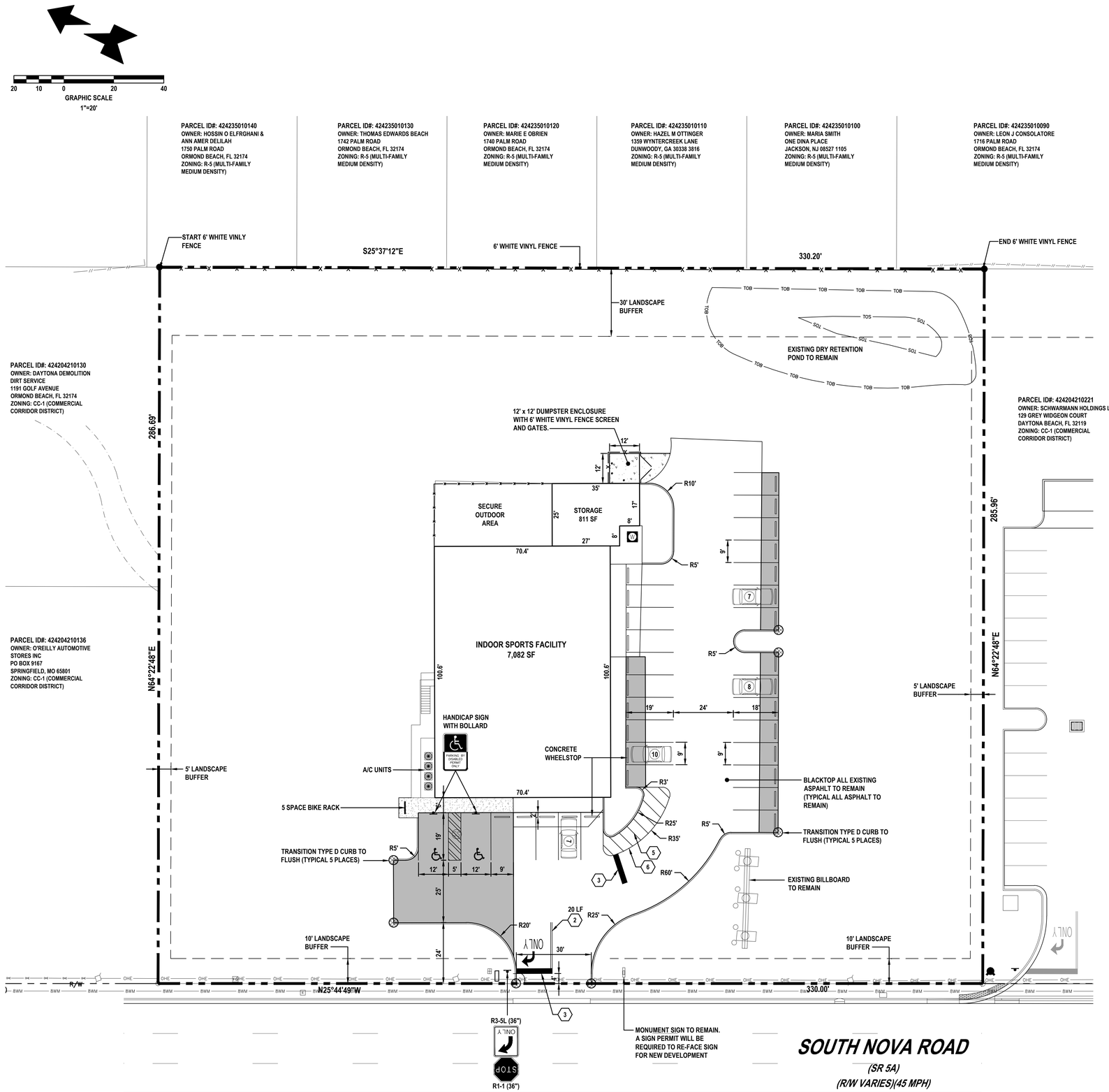
Civil Engineering, Transportation, CEI & Landscape Architecture
NEWKIRK ENGINEERING INC.
HARRY H. NEWKIRK, P.E. # 62971

DRAWING NUMBER
1

Attachment: Proposed / Amended Preliminary Development Plan (2022-O-3048 : Volusia Sports and Storage BPUD Major Amendment)



SITE DEVELOPMENT USAGE

1. SETBACK:

	BUILDING REQUIRED / PROVIDED	LANDSCAPE REQUIRED / PROVIDED
FRONT (NOVA ROAD)	15 FT / 140.2 FT	10 FT / 10 FT
REAR (EAST)	35 FT / 35.0 FT	30 FT / 30 FT
SIDE (NORTH)	10 FT / 54.0 FT	5 FT / 5 FT
SIDE (SOUTH)	10 FT / 10.8 FT	5 FT / 5 FT
MAXIMUM BUILDING HEIGHT 35 FT		

2. EXISTING SITE COVERAGE:

	SQ. FT	ACRE	%
BUILDING	7,893	0.181	8.4
PAVEMENT	16,691	0.383	17.7
CONCRETE SIDEWALKS / PATIOS	1,445	0.034	1.4
OPEN SPACE	68,457	1.571	72.5
TOTAL SITE	94,486	2.169	100.00
TOTAL IMPERVIOUS	26,029	0.598	27.5

3. PROPOSED SITE COVERAGE:

	SQ. FT	ACRE	%
BUILDING	7,893	0.181	8.4
PAVEMENT	14,235	0.327	15.1
CONCRETE SIDEWALKS / PATIOS	1,953	0.045	2.0
OPEN SPACE	70,405	1.616	74.5
TOTAL SITE	94,486	2.169	100.00
TOTAL IMPERVIOUS	24,081	0.553	25.5
FLOOR AREA RATIO (FAR)	0.08	(1.0 MAX)	

4. PARKING REQUIREMENTS

RECREATIONAL FACILITY - 1 SPACE PER 250 SF
= 7,082 SF / 250 SF = 28 SPACES

STORAGE - 1 SPACE PER 4,000 SF
= 811 SF / 4,000 SF = 1 SPACES

TOTAL PARKING REQUIRED = 29 SPACES

5. PARKING PROVIDED

		%
HANDICAP	2	6.2
STANDARD	30	93.8
TOTAL PARKING PROVIDED	32	100.0

6. BICYCLE PARKING PROVIDED 5

REVISIONS

DATE	DESCRIPTION

1230 North US1, Suite 3
Ormond Beach, Florida 32174
Phone (386) 872-7784
www.Newkirk-Engineering.com
C.A. # 30209
L.C. # 26000584
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Civil Engineering
Transportation, CEI &
Landscape Architecture
NEWKIRK ENGINEERING INC.

VOLUSIA SPORTS CENTER

SITE LAYOUT PLAN

VOLUSIA SPORTS & STORAGE CENTER
1137 S NOVA ROAD
HOLLY HILL, FL 32174

THIS DRAWING IS THE PROPERTY OF NEWKIRK ENGINEERING ANY USE OR REPRODUCTION IN WHOLE OR PART IS PROHIBITED WITHOUT THE EXPRESSED WRITTEN CONSENT OF NEWKIRK ENGINEERING COPYRIGHT 2013 ALL RIGHTS RESERVED

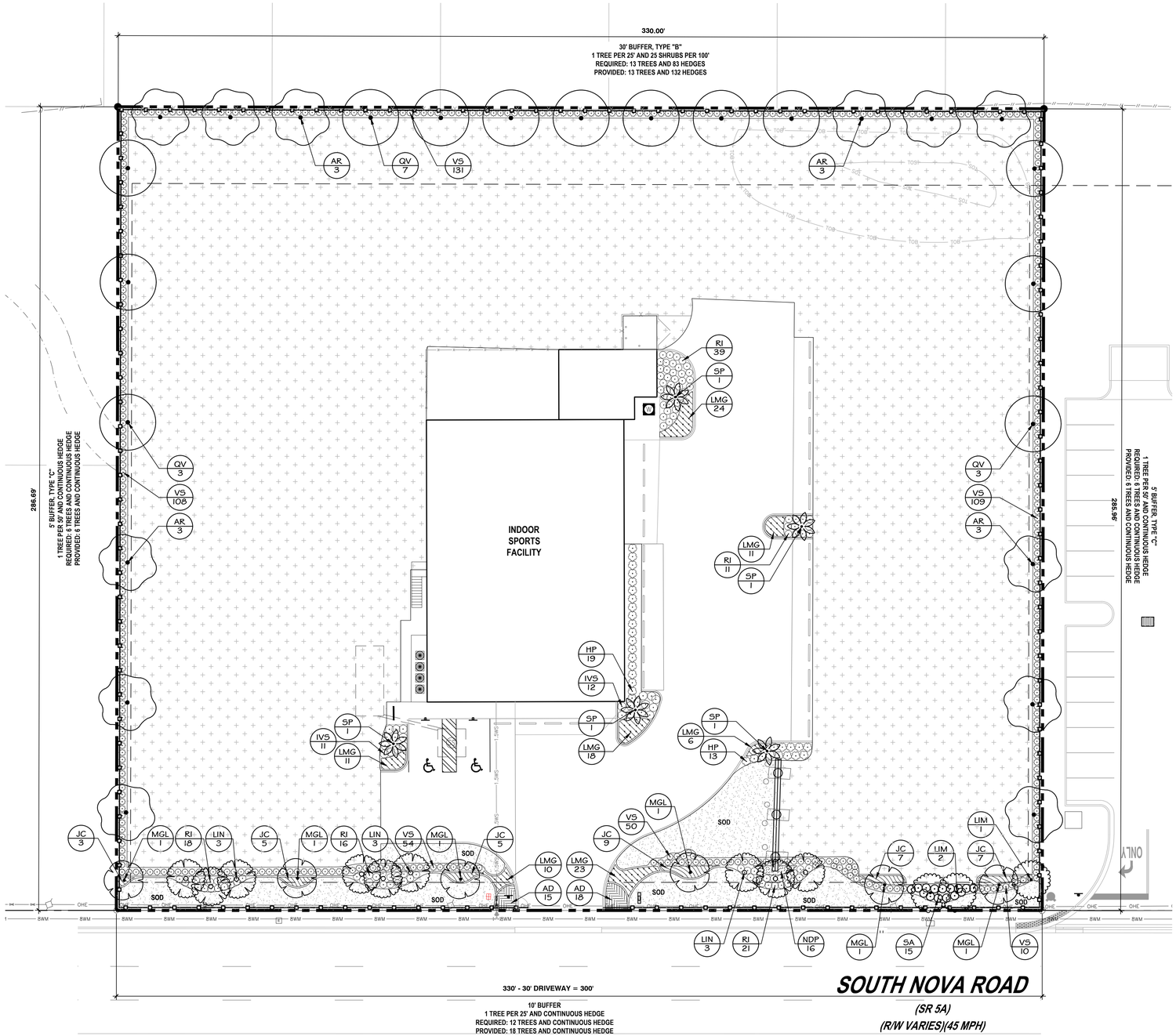
HARRY NEWKIRK LICENSE NO. 62971 STATE OF FLORIDA PROFESSIONAL ENGINEER
HARRY H. NEWKIRK, P.E. # 62971

PROJECT No:	2021-100
DATE:	JULY 2021
DESIGN BY:	HHN
DRAWN BY:	NWS
CHECKED BY:	HHN
SCALE:	1" = 20'

DRAWING NUMBER

2

Attachment: Proposed / Amended Preliminary Development Plan (2022-O-3048 : Volusia Sports and Storage BPUD Major Amendment)



PLANT SCHEDULE

	QTY	BOTANICAL NAME	COMMON NAME	SIZE	REMARKS
PALM TREES					
SP	5	SABAL PALMETTO	CABBAGE PALMETTO	14` - 18` C.T., MIXED	
SHADE TREES					
AR	12	ACER RUBRUM	RED MAPLE	2.5" CAL., 10` HT.	
QV	13	QUERCUS VIRGINIANA	SOUTHERN LIVE OAK	2.5" CAL., 10` HT.	FULL
UNDERSTORY TREES					
LIM	3	LAGERSTROEMIA INDICA X FAURIEI `MUSKOGEE`	MUSKOGEE CRAPE MYRTLE	30 GAL., 1.5" CAL., 10` HT	M.T. LILAC
LIN	9	LAGERSTROEMIA X `NATCHEZ`	WHITE CRAPE MYRTLE MULTI-TRUNK	1.5" CAL., 8` HT.	FULL
MGL	6	MAGNOLIA GRANDIFLORA `LITTLE GEM`	DWARF SOUTHERN MAGNOLIA	1.5" CAL., 8` HT.	
SHRUBS					
HP	32	HAMELIA PATENS	FIREBUSH	3 GAL., 24" HT, X 18" SPRD.	36" O.C.
IVS	23	ILEX VOMITORIA `NANA`	DWARF YAUPON HOLLY	3 GAL.	FULL, 36" O.C.
RI	105	RHAPHIOLEPIS INDICA	INDIAN HAWTHORN	3 GAL, 30" HT	FULL, 30" O.C.
SA	15	SCHEFFLERA ARBORICOLA `TRINETTE`	TRINETTE VARIEGATED SCHEFFLERA	3 GAL.	36" O.C.
VS	462	VIBURNUM SUSPENSUM	SANDANKWA VIBURNUM	3 GAL, 30" HT	30" O.C.
GROUND COVERS					
AD	33	ASPARAGUS DENSIFLORUS `MYERS`	FOXTAIL FERN	1 GAL., 12" HT	24" O.C.
JC	36	JUNIPERUS CONFERTA	SHORE JUNIPER	1 GAL.	FULL, 30" O.C.
LMG	103	LIRIOPE MUSCARI `EVERGREEN GIANT`	EVERGREEN GIANT LILYTURF	1 GAL., 12" HT	24" O.C.
NDP	16	NANDINA DOMESTICA `FIREPOWER`	FIREPOWER HEAVENLY BAMBOO	3 GAL., 12" HT. X 12" SPR.	18" O.C.

SEED AND MULCH NOTES:

1. AT A MINIMUM, ALL WORK SHALL MEET THE MINIMUM STANDARDS OF SECTION 570 OR FDOT STANDARD SPECIFICATIONS FOR ROAD AND BRIDGE CONSTRUCTION, LATEST EDITION, AND MINIMUM REQUIREMENTS OF THE CITY.
2. SEED SHALL BE PRE-MIXED BY A SEED COMPANY TO THE PERCENTAGES DESCRIBED BELOW, WITH CERTIFICATION FROM THE SUPPLIER PROVIDED TO THE LANDSCAPE INSPECTOR, IF REQUIRED.
3. THE SEE MIXTURE SHALL BE:
   A. PENSACOLA BAHIA (USE 50% SCARIFIED SEED) 25%
   B. HULLED BERMUDA 25%
   C. BROWN TOP MILLET 25%
   NOTE: IN THE FALL AND WINTER MONTHS, ANNUAL RYE GRASS SHALL BE SUBSTITUTUED IN EQUAL AMOUNTS FOR THE BROWN TOP MILLET.
4. MULCH SHALL CONSIST OF STRAW OR HAY CONSISTING OF OATS, RYE , OR WHEAT STRAW, OR OF PANGOLA, PEANUT, COASTAL BERMUDA OR BAHIA GRASS HAY. MULCH SHALL BE FREE FROM WEED AND OTHER UNDERSIRABLE GRASS.
5. APPROXIMATELY ONE INCH (1"), LOOSE THICKNESS, OF MULCH MATERIAL SHALL BE APPLIED UNIFORMLY OVER THE SEEDED AREAS (APPROXIMATELY ONE AND ONE-HALF (1 - 1½) BALES PER 1000 SQUARE FEET). THE MULCH MATERIAL SHALL BE CUT INTO THE SOILD WITH A DISC HARROW OR OTHERWISE ANCHORED DOWN. UNDER PROPER CIRUMSTANCES, CONTRACTOR MAY REQUREST OPTION TO INSTALL HYDRO-SEEDING, SUBJECT TO THE APPROVAL OF THE LANDSCAPE ARCHITECT AND THE CITY.

LEGEND:

ST. AUGUSTINE SOD

SEED AND MULCH, SEE NOTES THIS SHEET

WARNING !!

CONTRACTOR SHALL TAKE ALL PRECAUTIONS DURING CONSTRUCTION TO AVOID CONTACT WITH EXISTING UNDERGROUND UTILITIES, GAS MAINS AND OVERHEAD ELECTRIC IN THE RIGHT-OF-WAY.

20 10 0 20 40
GRAPHIC SCALE
1"=20'

REVISIONS

DATE	DESCRIPTION

1230 North US1, Suite 3
Ormond Beach, Florida 32174
Phone (386) 672-7794
www.Newkirk-Engineering.com
C.A. # 30209
L.C. # 26000584
C 2013
Civil Engineering
Transportation, CEI &
Landscape Architecture
NEWKIRK ENGINEERING INC.

VOLUSIA SPORTS CENTER

LANDSCAPE PLAN

VOLUSIA SPORTS & STORAGE CENTER
1137 S NOVA ROAD
HOLLY HILL, FL 32174

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LAUREN ADAMS LICENSE NO. 6667278 STATE OF FLORIDA LANDSCAPE ARCHITECT

LAUREN ADAMS, RLA # 6667278

PROJECT No:	2021-100
DATE:	APRIL 2021
DESIGN BY:	LAA
DRAWN BY:	BWV
CHECKED BY:	LAA
SCALE:	1" = 20'

DRAWING NUMBER

L1

Attachment: Proposed / Amended Preliminary Development Plan (2022-O-3048 : Volusia Sports and Storage BPUD Major Amendment)

THIS INSTRUMENT PREPARED BY
AND AFTER RECORDING RETURN TO:

For Recording Purposes Only

Attachment: Proposed Amended Written Development Agreement (2022-O-3048 : Volusia Sports and Storage BPUD Major Amendment)

Exhibit "B" to Ordinance No. _____

FIRST MAJOR AMENDMENT TO THE VOLUSIA SPORTS AND STORAGE BUSINESS PLANNED UNIT DEVELOPMENT (BPUD) DEVELOPMENT AGREEMENT

THIS FIRST AMENDMENT TO THE VOLUSIA SPORTS AND STORAGE BUSINESS PLANNED UNIT DEVELOPMENT (BPUD) DEVELOPMENT AGREEMENT (the "First Amendment") is made this _____ 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 Aerial Hydraulics, Inc., (hereinafter referred to as the "Owner" or "Owner/Developer").

WHEREAS, the "Owner" or "Owner/Developer" and "City" entered into that certain Development Agreement dated August 11th, 2021, and recorded in Book 8110 Page 4215 of the public records of Volusia County, for the development of certain real property as described in Exhibit A, and;

WHEREAS, Owner and City wish to modify the Preliminary Development Plan portion of the Agreement, and;

WHEREAS, Owner and City agree that other than the Preliminary Development Plan, no other portions of the Business Planned Unit Development Agreement are modified and that all

terms, conditions and requirements shall remain in full force and effect.

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. Except as specifically modified herein, all terms, conditions and requirements of the Agreement dated August 11, 2021, and recorded in Book 8110 Page 4215 of the public records of Volusia County, shall remain in full force and effect as first made.

2. The Volusia Sports and Storage Business Planned Unit Development is now known as the Volusia Sports Center Business Planned Unit Development.

3. The Preliminary Development Plan, as part of the Agreement dated August 11, 2021, and recorded in Book 8110 Page 4215 in the public records of Volusia County, is replaced and superseded in its entirety by the updated Preliminary Development Plan attached as Exhibit B.

Effective Date. The Effective Date of this Agreement shall be the day this Agreement is recorded in the Public Records of Volusia County, Florida.

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

Attachment: Proposed Amended Written Development Agreement (2022-O-3048 : Volusia Sports and Storage BPUD Major Amendment)

As:

_____
Signature of Witness #2

_____
Print or type

_____
Print or type name

ATTEST:

_____
Signature

_____
Print or Type Name

As:

_____

Mailing Address: _____
_____
_____

STATE OF FLORIDA
COUNTY OF _____

The foregoing instrument was acknowledged before me this _____day of _____, 2022, by _____, and _____, of _____, who is/are personally known to me or who has/have produced _____ _____ as identification and who did not (did) take an oath.

_____
Signature of Notary

(NOTARY SEAL)

_____
Print or type name

Attachment: Proposed Amended Written Development Agreement (2022-O-3048 : Volusia Sports and Storage BPUD Major Amendment)

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 this _____day of _____, 2022, by _____, and _____, who are personally known to me and acknowledge executing the same freely and voluntarily under authority vested in them by the City of Holly Hill.

_____
Signature of Notary

(NOTARY SEAL)

_____
Print or type name

Approved as to form and legality for use and reliance by the City of Holly Hill, Florida

_____
Scott Simpson
City Attorney

Attachment: Proposed Amended Written Development Agreement (2022-O-3048 : Volusia Sports and Storage BPUD Major Amendment)

EXHIBIT A
Legal Description

PARCEL 1:

THE NORTH 100 FEET OF THE SOUTH 1/2 OF LOT 13, EXCEPT THE WESTERLY PART IN STATE ROAD 415, BLOCK 21, OF MARY C. FLEMING'S SUBDIVISION OF THE THOMAS FITCH GRANT, AS PER MAP RECORDED IN MAP BOOK 1, PAGE 1, OF THE PUBLIC RECORDS OF VOLUSIA COUNTY, FLORIDA; TOGETHER WITH

PARCEL 2:

THE SOUTHERLY 110 OF LOT 13, BLOCK 21, OF MARY C. FLEMING'S SUBDIVISION OF THE THOMAS FITCH GRANT, AS PER MAP RECORDED IN MAP BOOK 1, PAGE 1, EXCEPT THAT PORTION, THEREOF, IN NOVA ROAD, OF THE PUBLIC RECORDS OF VOLUSIA COUNTY, FLORIDA; TOGETHER WITH

PARCEL 3:

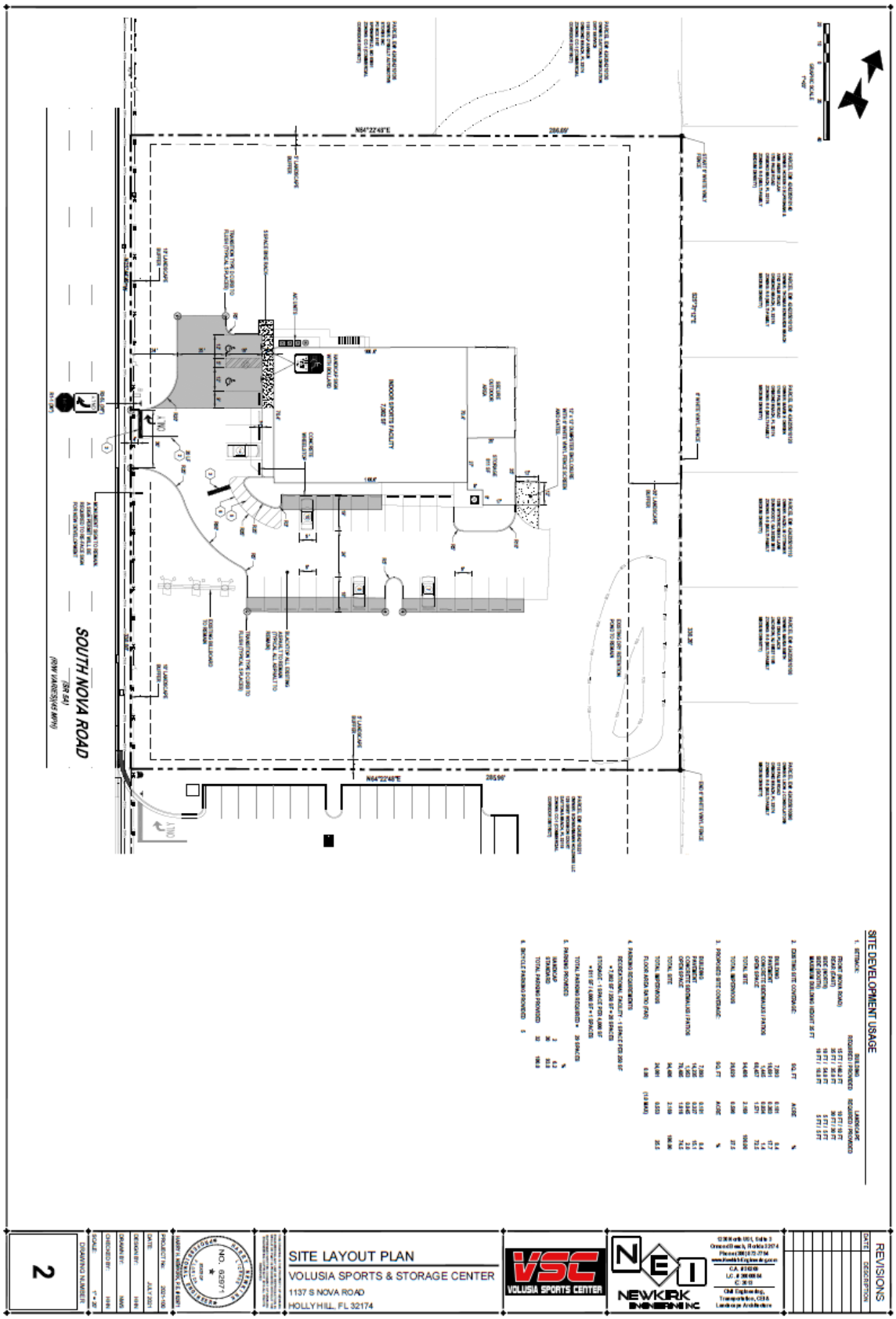
THE NORTHERLY 120 FEET OF THE SOUTHERLY 230 FEET OF LOT 13, BLOCK 21, OF MARY C. FLEMING'S SUBDIVISION OF THE THOMAS FITCH GRANT, AS PER MAP RECORDED IN MAP BOOK 1, PAGE 1, OF THE PUBLIC RECORDS OF VOLUSIA COUNTY, FLORIDA, EXCEPTING, THEREFROM, THAT PORTION, THEREOF, IN NOVA ROAD. ALSO DESCRIBED AS THE SOUTHERLY 120 FEET OF THE NORTHERLY 220 FEET OF THE SOUTH 1/2 OF LOT 13, EXCEPT THE WESTERLY PART IN STATE ROAD 415, BLOCK 21, OF MARY C. FLEMING'S SUBDIVISION OF THE THOMAS FITCH GRANT, AS PER MAP RECORDED IN MAP BOOK 1, PAGE 1, OF THE PUBLIC RECORDS OF VOLUSIA COUNTY, FLORIDA.

Attachment: Proposed Amended Written Development Agreement (2022-O-3048 : Volusia Sports and Storage BPUD Major Amendment)

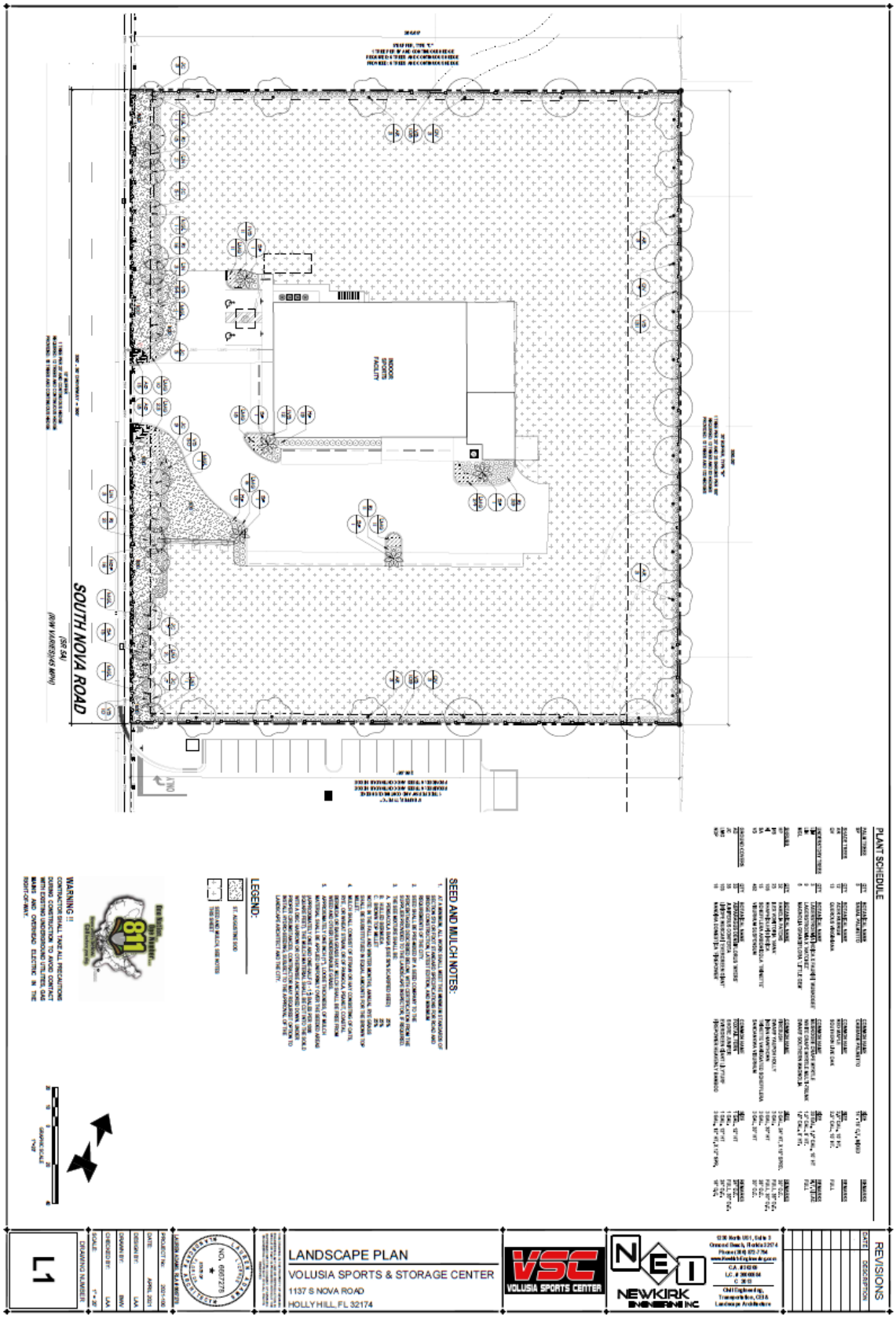
EXHIBIT B

Preliminary Plan aka Preliminary Development Plan

Attachment: Proposed Amended Written Development Agreement (2022-O-3048 : Volusia Sports and Storage BPUD Major Amendment)



Attachment: Proposed Amended Written Development Agreement (2022-O-3048 : Volusia Sports and Storage BPUD Major Amendment)



Attachment: Proposed Amended Written Development Agreement (2022-O-3048 : Volusia Sports and Storage BPUD Major Amendment)

8/30/2021 4:00:44 PM
Instrument# 2021207906 15 pages
Book: 8110 Page: 4215
Electronically Recorded By
Volusia County Clerk of the Court

THIS INSTRUMENT PREPARED BY
AND AFTER RECORDING RETURN TO:

For Recording Purposes Only

Attachment: Current Written Development Agreement (2022-O-3048 : Volusia Sports and Storage BPUD Major Amendment)

Exhibit "B" to Ordinance No. 3041

DEVELOPMENT AGREEMENT for the project known as Volusia Sports and Storage Center Planned Unit Development (PUD) located at 1137 South Nova Road, Holly Hill, FL 32174 (hereinafter referred to as the "Subject Property").

THIS DEVELOPMENT AGREEMENT (hereinafter referred to as the "Agreement") is entered into and made as of the 11th day of August, 2021, 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 Aerial Hydraulics, Inc., (hereinafter referred to as the "Owner" or "Owner/Developer").

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; 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 or 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 and concurrency management system, and this Agreement does not replace, supersede, or grant variances to those 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 have sought the City's approval to develop the Subject Property, and the City approved Ordinance No. 3041, 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 BPUD shall consist of this Agreement as the Written Agreement of the PUD and the Preliminary Plan aka 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 applies.

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. **Ownership.** The legal and equitable owner of the Subject Property is Aerial Hydraulics, Inc.

3. **Proof of Ownership.** The Developer will provide to the City, in advance of the City's execution and recordation of this Agreement, adequate proof to verify 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.

4. **Subordination/Joinder.** Unless otherwise agreed to by the City, and if applicable, all liens, mortgages, and other encumbrances not satisfied or released of record, must be subordinated to the terms of this Agreement or the Lienholder must join in this Agreement. It shall be the responsibility of the Owner/Developer to promptly obtain the said subordination or joinder,

Attachment: Current Written Development Agreement (2022-O-3048 : Volusia Sports and Storage BPUD Major Amendment)

in form and substance that is acceptable to the City Attorney, prior to the execution and recordation of this Agreement.

5. **Duration.** The duration of this Agreement is binding and runs with the land in perpetuity, unless amended.

6. **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. Development standards are as follows:

A. Must comply with the City's Comprehensive Plan Policies.

B. Permitted principal uses allowable on the Subject Property:

1. Mini-Warehouses
2. Recreational Vehicle and Boat Storage
3. Indoor Private Recreational Activities
4. Outdoor Private Recreational Activities and Facilities
5. Retail sales and services

C. Prohibited principal uses in addition to any use not specifically stated:

1. Used Car Lots
2. Self-service Laundromats
3. Paint and Body Shops
4. Auto, Motorcycle and Marine Repair

D. Proposed maximum intensity (measured in floor area ratio and building coverage):

1. FAR = 1.0
2. Building Coverage = 50%.

E. Impervious surface ratio is not to exceed 75% of the gross square footage for the Subject Property.

F. Maximum lot coverage is 75 %. (Dry retention systems can be counted towards the open space requirement)

G. Minimum landscaping and bufferyard requirements are per the preliminary development plan.

H. Minimum lot size area (in acreage or square footage): 2.169 acres

I. Minimum lot width (in feet): 330 feet

Attachment: Current Written Development Agreement (2022-O-3048 : Volusia Sports and Storage BPUD Major Amendment)

J. Minimum yard setbacks:

1. Front yard: 15 feet building & 15 feet covered vehicle storage
2. Side yard: 10 feet building & 5 feet covered vehicle storage
3. Rear yard: 35 feet building & 30 feet covered vehicle storage

K. Maximum building height (in feet): 35 feet

L. Minimum parking standards are per the preliminary development plan.

M. Maximum light spillage at any property line abutting residential property shall not exceed 0.5 foot candles at the property line.

N. Utility provision and dedication: The Owner/Developer shall connect to central utility systems, when available, at their sole cost and expense. Utility fees shall be paid to the agency providing utility services, before any building permit is issued. Central utility systems are to be designed, permitted, and constructed to the service provider's specifications.

O. Stormwater and environmental: Per parcel stormwater systems or master stormwater system shall be owned and maintained by the property owner and shall not be dedicated to or become the responsibility of the City of Holly Hill. All environmental permitting, mitigation, and/or soil and erosion control for the property shall conform to all federal, state, and local requirements, and shall be the sole responsibility of 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.

P. Transportation, site access, and traffic devices: The Owner/Developer is responsible for all transportation improvements within the Subject Property and any off-site transportation requirements needed as a result of the proposed development, for site function to maintain or improve the level of service for area roadways, and ensure 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.

7. **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.

Attachment: Current Written Development Agreement (2022-O-3048 : Volusia Sports and Storage BPUD Major Amendment)

8. **Site Plan/Plat Approval.** The Master Development Plan consist of this Development Agreement and the Preliminary Plan attached as **Exhibit B**. 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 applies.

9. **Indemnification.** The Owner/Developer or 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 or not inspected, approved, or permitted by the City.

10. **Compliance.** The Owner/Developer or 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 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 or 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.

11. **Obligations for Improvements.** Any surface improvement as described and required hereunder included, but not limited to, improvements 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 or 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 or 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 or Developer. If the Owner/Developer or Developer fails to complete the obligations within the ninety (90) day period, then the City, without further notice to the Owner/Developer or 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 Developer or their successors and assigns in

Attachment: Current Written Development Agreement (2022-O-3048 : Volusia Sports and Storage BPUD Major Amendment)

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 or Developer in an action at law for damages, as well as record a lien against the Subject Property in that amount. Notice to the Owner/Developer or Developer and their successors and assigns in interest shall be deemed to have been given upon the mailing of notice as provided in paragraph (18) of this Agreement.

12. **Concurrency and Vested Rights.** The Owner/Developer or Developer acknowledges and agrees that prior to the issuance of any development permit for the Property, the Owner/Developer or Developer must verify the availability of infrastructure and service capacity sufficient to permit the proposed development of the Subject Property without causing a reduction in the levels of service adopted in the City's Comprehensive Plan. Neither this Agreement nor the approved Master Development Plan shall create or result in a vested right or rights to develop the Subject Property.

13. **Environmental and Tree Preservation.** The Owner/Developer or 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. This Agreement does not vest or exempt the Owner/Developer or Developer from any permitting and mitigation obligations needed to develop a Subject Property.

14. **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 this Agreement is breached by either party. In the event that enforcement of this Agreement by the City becomes necessary, and the City is successful in such enforcement, the Owner/Developer or Developer shall be responsible for the payment of all of 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 or 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.

15. **Utility Easements.** For any easement not established on a plat for the Subject Property, the Owner/Developer or Developer shall provide to the City such easements and other legal documentation, in form mutually acceptable to the City Attorney and the Owner/Developer or 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: Current Written Development Agreement (2022-O-3048 : Volusia Sports and Storage BPUD Major Amendment)

16. **Amendments.** Amendments to the MPUD written Development Agreement or Preliminary Development Plan or Master Development Plan, shall be subject to the requirements of Section 144-771(g)(4) of the City of Holly Hill Land Development Regulations. Major amendments will require full review and should include relocation of uses on the site, except as permitted by the agreement, changes to building styles, changes to landscaping requirements, etc. Minor changes shall be limited to items such as small adjustments to parcel size, building footprints, allocation of uses within a defined parcel such as retention areas, parking etc. 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.

17. **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 on the basis of 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.

18. **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 OR DEVELOPER'S REPRESENTATIVES:
Roy Johnson
Aerial Hydraulics, Inc.
1706 Ridge Avenue
Holly Hill, FL 32117

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

Attachment: Current Written Development Agreement (2022-O-3048 : Volusia Sports and Storage BPUD Major Amendment)

parties of the change in a fashion as is required for notices herein. It shall be the Owner/Developer's or Developer obligation to identify its lender(s) to all parties in a fashion as is required for notices herein.

19. **Compliance with the Law.** The failure of this Agreement to address a particular permit, condition, term, or restriction shall not relieve the Owner/Developer or Developer of the Subject Property from the necessity of complying with the law governing said permitting requirements, conditions, terms, or restrictions.

20. **Captions.** The captions used herein are for convenience only and shall not be relied upon in construing this Agreement.

21. **Binding Effect.** This Agreement shall run with the land, shall be binding upon and inure to the benefit of the Owner/Developer or 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.

22. **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.

23. **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 affected. To that end, this Development Agreement is declared severable.

24. **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.

25. **Recordation of Agreement.** The parties hereto agree that an executed original of this Agreement shall be recorded by the City, at the Owner/Developer's expense, in the Public Records of Volusia County, Florida.

26. **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.

Attachment: Current Written Development Agreement (2022-O-3048 : Volusia Sports and Storage BPUD Major Amendment)

27. **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 or Developer shall execute this Agreement within ten (10) business days of City Commission adoption of Ordinance No. 3041; 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.

28. **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.

29. **Effective Date.** The Effective Date of this Agreement shall be the day this Agreement is recorded in the Public Records of Volusia County, Florida.

IN WITNESS WHEREOF, the Owner, the Developer and the City have executed this Agreement.

OWNER/DEVELOPER

Signature of Witness # 1

Ricki Lee

Print or type name

By:

Signature

ROY JOHNSON

Print or type name

Attachment: Current Written Development Agreement (2022-O-3048 : Volusia Sports and Storage BPUD Major Amendment)

Signature of Witness #2

Randy Ast
Print or type name

As: Code Enforcement Officer
Print or type

ATTEST:
Valerie Manning
Signature

Valerie Manning
Print or Type Name

As: City Clerk, CMC

Mailing Address: 1065 Ridgewood Avenue, Holly Hill, FL 32117

STATE OF FLORIDA
COUNTY OF Volusia

The foregoing instrument was acknowledged before me this 12th day of August, 2021, by Roy Johnson, owner, and Randy Ast, Rickie Lee, of City of Holly Hill, FL, who is/are personally known to me or who has/have produced N/A as identification and who did not (did) take an oath.

Valerie Manning
Signature of Notary

(NOTARY SEAL)

VALERIE MANNING
MY COMMISSION # GG 350523
EXPIRES: October 30, 2023
Bonded Thru Notary Public Underwriters

Valerie Manning
Print or type name

Attachment: Current Written Development Agreement (2022-O-3048 : Volusia Sports and Storage BPUD Major Amendment)

CITY OF HOLLY HILL:

By: _____

Date: 8-11-2021

ATTEST:

_____

Date: 8/12/2021

Mailing Address:
City of Holly Hill
1065 Ridgewood Ave.
Holly Hill, Florida 32117

STATE OF FLORIDA
COUNTY OF Volusia

The foregoing instrument was acknowledged before me this 12th day of August, 2021, by Joseph Forte, and _____, who are personally known to me and acknowledge executing the same freely and voluntarily under authority vested in them by the City of Holly Hill.

VALERIE MANNING
MY COMMISSION # GG 350523
EXPIRES: October 30, 2023
Bonded Thru Notary Public Underwriters

(NOTARY SEAL)

_____
Signature of Notary

Valerie Manning
Print or type name

Approved as to form and legality for use and reliance by the City of Holly Hill, Florida

_____
Scott Simpson
City Attorney

Attachment: Current Written Development Agreement (2022-O-3048 : Volusia Sports and Storage BPUD Major Amendment)

EXHIBIT A
Legal Description

PARCEL 1:

THE NORTH 100 FEET OF THE SOUTH 1/2 OF LOT 13, EXCEPT THE WESTERLY PART IN STATE ROAD 415, BLOCK 21, OF MARY C. FLEMING'S SUBDIVISION OF THE THOMAS FITCH GRANT, AS PER MAP RECORDED IN MAP BOOK 1, PAGE 1, OF THE PUBLIC RECORDS OF VOLUSIA COUNTY, FLORIDA; TOGETHER WITH

PARCEL 2:

THE SOUTHERLY 110 OF LOT 13, BLOCK 21, OF MARY C. FLEMING'S SUBDIVISION OF THE THOMAS FITCH GRANT, AS PER MAP RECORDED IN MAP BOOK 1, PAGE 1, EXCEPT THAT PORTION, THEREOF, IN NOVA ROAD, OF THE PUBLIC RECORDS OF VOLUSIA COUNTY, FLORIDA; TOGETHER WITH

PARCEL 3:

THE NORTHERLY 120 FEET OF THE SOUTHERLY 230 FEET OF LOT 13, BLOCK 21, OF MARY C. FLEMING'S SUBDIVISION OF THE THOMAS FITCH GRANT, AS PER MAP RECORDED IN MAP BOOK 1, PAGE 1, OF THE PUBLIC RECORDS OF VOLUSIA COUNTY, FLORIDA, EXCEPTING, THEREFROM, THAT PORTION, THEREOF, IN NOVA ROAD. ALSO DESCRIBED AS THE SOUTHERLY 120 FEET OF THE NORTHERLY 220 FEET OF THE SOUTH 1/2 OF LOT 13, EXCEPT THE WESTERLY PART IN STATE ROAD 415, BLOCK 21, OF MARY C. FLEMING'S SUBDIVISION OF THE THOMAS FITCH GRANT, AS PER MAP RECORDED IN MAP BOOK 1, PAGE 1, OF THE PUBLIC RECORDS OF VOLUSIA COUNTY, FLORIDA.

Attachment: Current Written Development Agreement (2022-O-3048 : Volusia Sports and Storage BPUD Major Amendment)

ORIGINAL

EXHIBIT B

Preliminary Plan aka Preliminary Development Plan

INDEX OF SHEETS	
DWG.NO.	DESCRIPTION
1	COVER
2	SITE LAYOUT PLAN
3	LANDSCAPE PLAN

BPUD PLANS FOR

VOLUSIA SPORTS & STORAGE CENTER

SECTION 42, TOWNSHIP 14 S, RANGE 32 E
TAX PARCEL ID # 424204210133
1137 SOUTH NOVA ROAD
HOLLY HILL, FL 32174
MAY 2021
REVISED JUNE 2021

PROJECT TEAM

PROPERTY OWNER/ APPLICANT: AERIAL HYDRAULICS, INC.
4744 RIDGE AVENUE
HOLLY HILL, FL 32117
PHONE: (386) 265-2214
EMAIL: ROY@AERIALWATERAUDICS.COM

CIVIL ENGINEER / PROJECT MANAGER / LANDSCAPE ARCHITECT: NEWKIRK ENGINEERING, INC.
1038 NORTH US HIGHWAY 1, SUITE 2
ORMOND BEACH, FL 32174
PHONE: (386) 672-7746
EMAIL: HARRY@NEWKIRK-ENGINEERING.COM

SURVEYOR: AVA SURVEYING, INC.
539 W GRANADA BOULEVARD, SUITE 07
ORMOND BEACH, FL 32174
PHONE: (386) 673-3535
EMAIL: ALLEN@AVASURVEYING.COM

LEGAL DESCRIPTION

PARCEL 1

THE NORTH 100 FEET OF THE SOUTH 1/3 OF LOT 13 EXCEPT THE WESTERLY PART IN STATE ROAD #15, BLOCK 21, OF MARY C. FLEMING'S SUBDIVISION OF THE THOMAS FITCH GRANT, AS PER MAP RECORDED IN MAP BOOK 1, PAGE 1, OF THE PUBLIC RECORDS OF VOLUSIA COUNTY, FLORIDA, TOGETHER WITH

PARCEL 2

THE SOUTHERLY 1/3 OF LOT 13, BLOCK 21, OF MARY C. FLEMING'S SUBDIVISION OF THE THOMAS FITCH GRANT, AS PER MAP RECORDED IN MAP BOOK 1, PAGE 1, EXCEPT THAT PORTION THEREOF, IN NOVA ROAD, OF THE PUBLIC RECORDS OF VOLUSIA COUNTY, FLORIDA, TOGETHER WITH

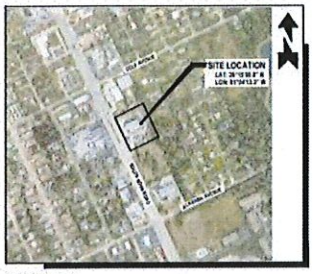
PARCEL 3

THE NORTHERLY 100 FEET OF THE SOUTHERLY 200 FEET OF LOT 13, BLOCK 21, OF MARY C. FLEMING'S SUBDIVISION OF THE THOMAS FITCH GRANT, AS PER MAP RECORDED IN MAP BOOK 1, PAGE 1, OF THE PUBLIC RECORDS OF VOLUSIA COUNTY, FLORIDA, EXCEPTING, THEREFROM, THAT PORTION, THEREOF, IN NOVA ROAD. ALSO DESCRIBED AS THE SOUTHERLY 100 FEET OF THE NORTHERLY 2/3 REST OF THE SOUTH 1/3 OF LOT 13, EXCEPT THE WESTERLY PART IN STATE ROAD #15, BLOCK 21, OF MARY C. FLEMING'S SUBDIVISION OF THE THOMAS FITCH GRANT, AS PER MAP RECORDED IN MAP BOOK 1, PAGE 1, OF THE PUBLIC RECORDS OF VOLUSIA COUNTY, FLORIDA.

PROJECT STATEMENT

PROPOSE TO REZONE FROM CC-1 TO BPUD FOR A A MIXED USE DEVELOPMENT CONSISTING OF MULTI-USE SPORTS RECREATIONAL BUILDING AND RECREATIONAL VEHICLE AND BOAT STORAGE WITHIN A 2.38 ACRE COMMERCIAL PROPERTY.

JURISDICTIONAL AGENCY	PERMIT No.
CITY OF HOLLY HILL (REZONE)	#2021-04



AERIAL MAP
SCALE: 1" = 100'

LOCATION MAP
SCALE: 1" = 600'

FLOOD ZONE MAP
SCALE: 1" = 500'

ZONING MAP
SCALE: 1" = 300'

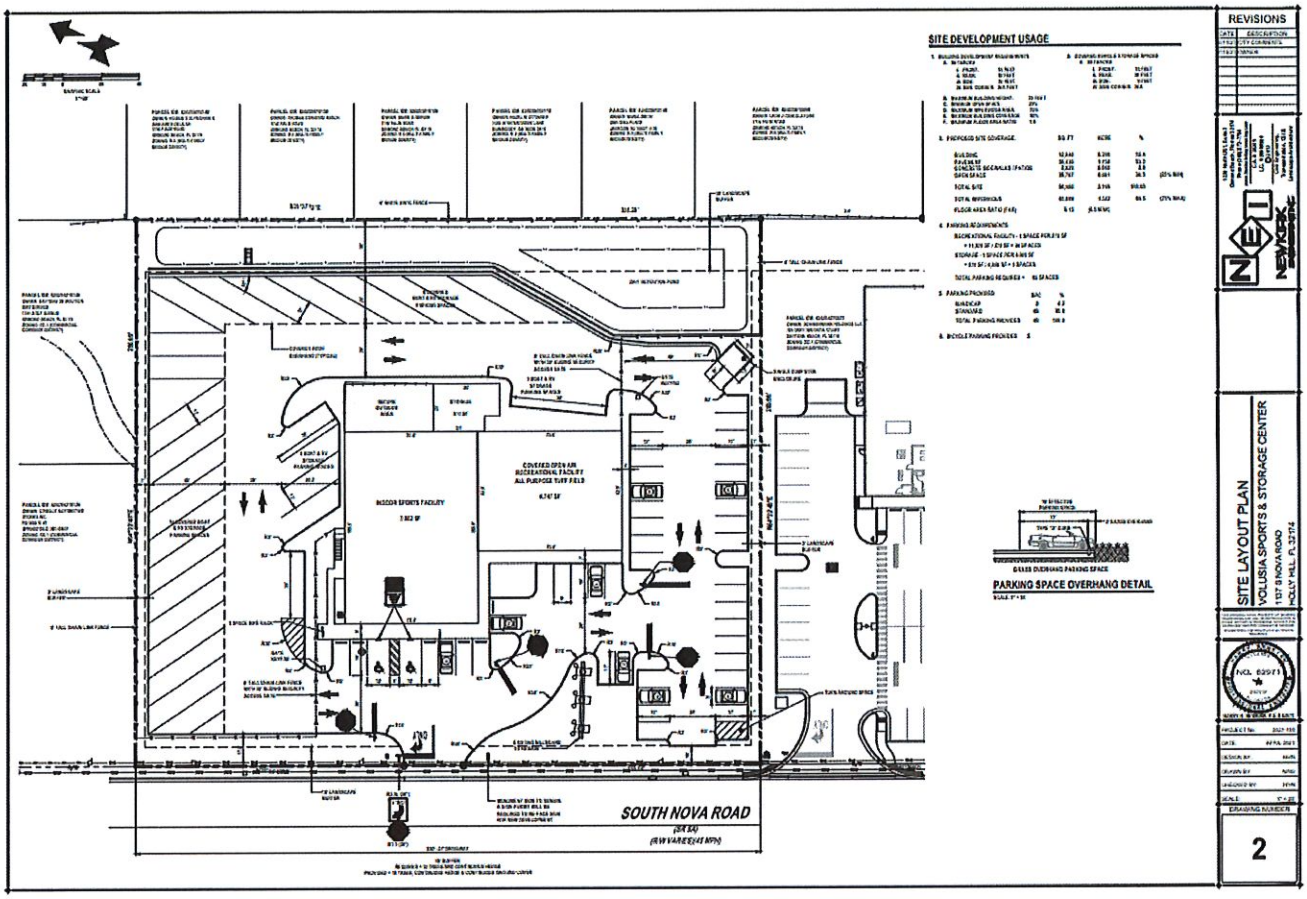
SOILS MAP
SCALE: 1" = 200'

THE GENERAL CONTRACTOR SHALL ENSURE THAT ANY SUBCONTRACTOR HAS A COMPLETE SET OF CONSTRUCTION DRAWINGS FOR ITS RESPECTIVE WORK. THE ENGINEER ASSUMES NO RESPONSIBILITY FOR SUBCONTRACTORS ONLY UTILIZING INDIVIDUAL DRAWINGS FOR ITS WORK IN-CASE ADDITIONAL INFORMATION MAY BE CONTAINED ON OTHER DRAWINGS WITHIN THE SET.

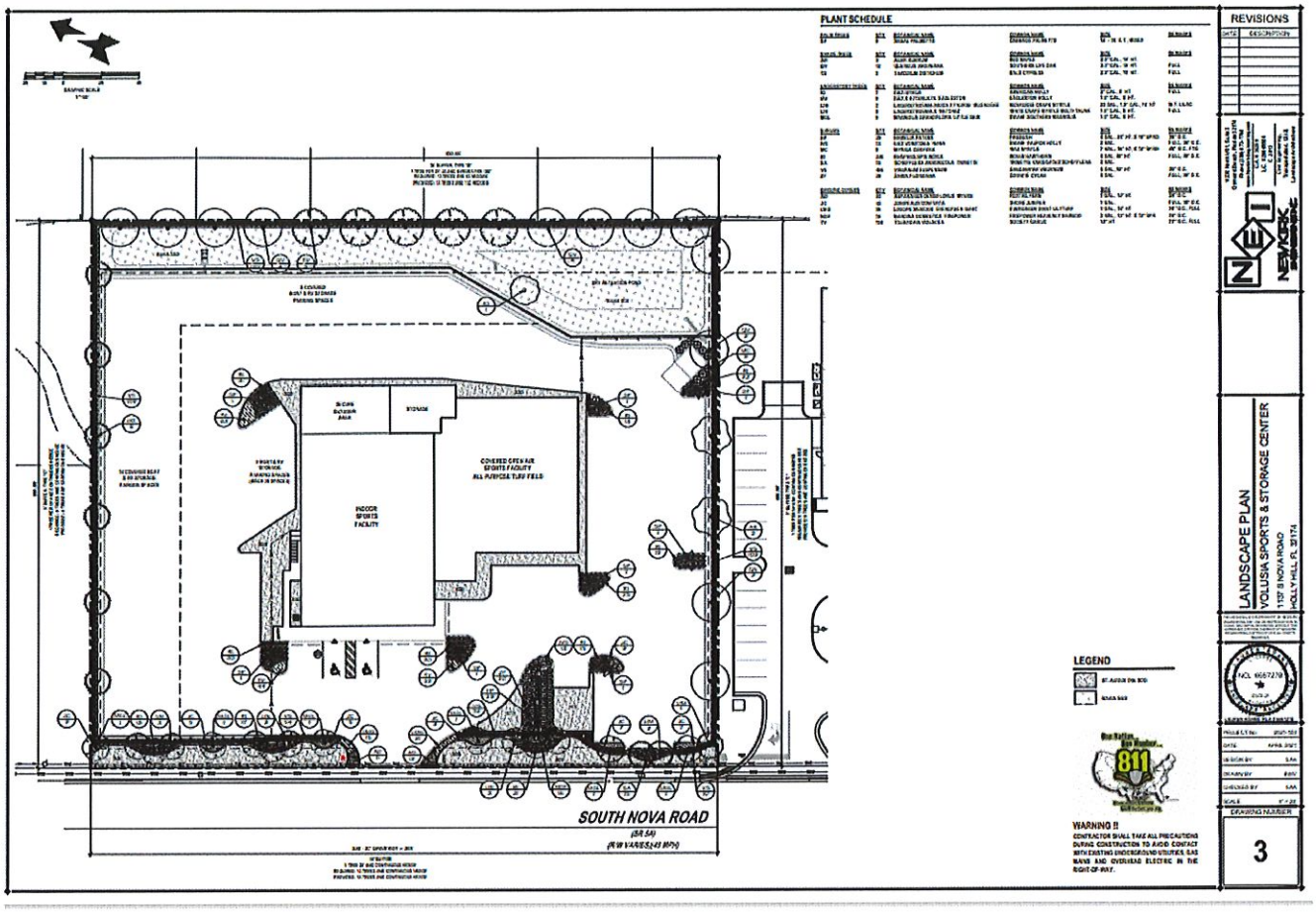
THESE DRAWINGS ARE THE PROPERTY OF NEWKIRK ENGINEERING, INC. ANY USE OR REPRODUCTION IN WHOLE OR PART IS PROHIBITED WITHOUT THE EXPRESSED WRITTEN CONSENT OF NEWKIRK ENGINEERING, INC. COPYRIGHT 2015 ALL RIGHTS RESERVED

DRAWING NUMBER 1

Attachment: Current Written Development Agreement (2022-O-3048 : Volusia Sports and Storage BPUD Major Amendment)



Attachment: Current Written Development Agreement (2022-O-3048 : Volusia Sports and Storage BPUD Major Amendment)



Attachment: Current Written Development Agreement (2022-O-3048 : Volusia Sports and Storage BPUD Major Amendment)

Zoning & Location Map

Attachment: Zoning & Location Map (2022-O-3048 : Volusia Sports and Storage BPUD Major Amendment)

DIVISION 13. PLANNED UNIT DEVELOPMENT (PUD) DISTRICT

Sec. 114-611. Scope.

This section shall apply to the planned unit development (PUD) districts.

(Ord. No. 2573, § 1(5.5.21A), 1-11-00)

Sec. 114-612. Purpose and intent.

The purpose and intent of the planned unit development (PUD) classification is to provide for integrated developments, which are consistent with the comprehensive plan, so as to promote a mixture of housing costs and types and economical and orderly development consisting of a single or of a mixture of compatible land uses. Further, it is intended that a proposed development be sensitive to existing adjacent and future land uses as depicted by the future land use map of the comprehensive plan, the natural environment and the impact upon supporting public infrastructure through such mechanisms as, but not limited to, the establishment of appropriate buffer areas between land uses, limitations upon the types of permissible uses and structures which are to be permitted in the development.

The PUD classification has been divided into five subclassifications. These subclassifications are agriculture PUD, residential PUD, business PUD, industrial PUD and mixed use PUD.

Agriculture use, as authorized by the agriculture PUD classification, may be viewed as an interim land use that does not significantly impact public services and facilities nor preclude eventual use of the land as prescribed in the city's comprehensive plan. Therefore, the agriculture PUD classification may be deemed to be consistent with any residential, commercial, industrial and institutional future land use designation of the comprehensive plan.

Further regulations applicable to all planned unit developments are located in section 114-771.

(Ord. No. 2573, § 1(5.5.21B), 1-11-00; Ord. No. 2618, § 1, 9-25-01)

Sec. 114-613. Permitted principal uses and structures.

The permitted principal uses and structures shall be those agreed upon by the city commission and are dependent upon which subclassification is requested.

(1) An agriculture planned unit development shall be indicated by an APUD. The permitted uses within an APUD may include the growing of vegetables, fruits, grains, nuts, herbs, spices, mushrooms, and ornamental plants for commercial purposes; the processing of agricultural products produced on the premises including, but not limited to, canning and juicing; the sale of agricultural products produced on the site, including the sale directly to individual consumers who may or may not pick or harvest the produce themselves; and the raising and/or keeping of limited numbers of certain types of animals as may be specifically authorized in an approved development agreement. In addition, limited sales of goods not produced on the premises may be permitted only to the extent specifically authorized in a development agreement provided such sales are incidental and subordinate to the production and sale of agricultural products produced on the premises. The following uses shall not be permitted: a) raising

Attachment: Chapter 114 - Division 13 (2022-O-3048 : Volusia Sports and Storage BPUD Major Amendment)

and/or keeping large animals including horses, burros, donkeys, cows and oxen, except as may be permitted in conjunction with an approved special event; b) raising and/or keeping roosters, peacocks and other crowing or "crying" fowl; c) kennels.

(2) A residential planned unit development shall be indicated by an RPUD. The permitted uses within an RPUD may be those found in any of the residential zoning classifications of this chapter, provided that said uses are listed in the development agreement and have been approved by the city commission.

(3) A business planned unit development shall be indicated by a BPUD. The permitted uses within a BPUD may be those found in any of the business zoning classifications of this chapter, provided that said uses are listed in the development agreement and have been approved by the city commission.

(4) An industrial planned unit development shall be indicated by an IPUD. The permitted uses within a [an] IPUD may be those found in any of the industrial zoning classifications of this chapter, provided that said uses are listed in the development agreement and have been approved by the city commission.

(5) A mixed use planned unit development shall be indicated by a [an] MPUD. The permitted uses within a [an] MPUD may consist of any of the uses as approved by the city commission.

(6) Other uses and structures of a similar nature to those listed, after determination by the city commission at the time of master development plan approval that such uses and structures are compatible with the pud development and the surrounding area.

(Ord. No. 2573, § 1(5.5.21C), 1-11-00; Ord. No. 2618, § 1, 9-25-01)

Sec. 114-614. Dimensional requirements.

(1) *Minimum project size:*

Area:

a. Agriculture PUD: Eight acres.

b. Residential PUD: Two acres.

c. Business and Industrial PUD: No minimum.

d. Mixed Use PUD: One acre.

(2) *Minimum lot area and yard requirements:* Minimum lot sizes, width, and yard areas shall be described in the development agreement. In determining yard sizes, the city commission shall consider whether or not the proposed PUD will adversely affect adjoining properties. Factors which may be considered in determining yard sizes include, but are not limited to, existing and future land uses, lot size, and buffer requirements.

(3) *Density:* The total number of dwelling units per acre of land shall be calculated and described in the development agreement.

(Ord. No. 2573, § 1(5.5.21D), 1-11-00; Ord. No. 2618, § 1, 9-25-01; Ord. No. 2794, § 1, 4-10-07)

Sec. 114-615. Landscape buffer requirements.

The location, width and composition of landscaped buffers shall be determined with consideration of existing and probable future uses in the project and in the surrounding area. They shall be described in the development agreement.

(Ord. No. 2573, § 1(5.5.21E), 1-11-00)

Attachment: Chapter 114 - Division 13 (2022-O-3048 : Volusia Sports and Storage BPUD Major Amendment)

Sec. 114-616. Off-street parking and loading requirements.

Off-street parking and loading spaces meeting the requirements of section 90-241 shall be constructed. If no parking requirements are prescribed in section 90-241 for a proposed use, the development agreement shall include a requirement for such proposed use. The city commission may allow a reduced number of parking spaces provided such reduction is justified by substantial competent evidence. Any modifications to said requirements, which may be granted by the city commission shall be described in the development agreement.

(Ord. No. 2573, § 1(5.5.21F), 1-11-00; Ord. No. 2618, § 1, 9-25-01)

Sec. 114-617. Traffic impact analysis report.

(1) *Purpose.* The traffic impact analysis report is designed to identify the traffic impacts and problems which are likely to be generated by a proposed use because of size, density, traffic generation rates, or location. The report will also identify all improvements required to ensure safe ingress and egress from a proposed development, maintenance of adequate street capacity, and elimination of hazardous conditions and improvements necessary for immediately surrounding roadways and intersections as a result of the property development.

(2) *Thresholds for traffic impact analysis report.* A traffic impact analysis report shall be required, unless waived by the city commission, for any use which will generate in excess of 1,000 trips per day according to rates published by the Institute of Transportation Engineers "Trip Generation Manual" (latest edition) or the Florida Department of Transportation, or according to rates documented by study and agreed to prior to use by the city commission. The contents of the traffic impact analysis report shall meet the requirements of section 114-772.

(Ord. No. 2573, § 1(5.5.21G), 1-11-00)

Sec. 114-618. Types of signs permitted.

Signs will be permitted in accordance with article X of this chapter. For agriculture PUDs, the number, size and location of all signs shall be prescribed in the development agreement.

(Ord. No. 2573, § 1(5.5.21H), 1-11-00; Ord. No. 2618, § 1, 9-25-01)

Secs. 114-619, 114-620. Reserved.

Attachment: Chapter 114 - Division 13 (2022-O-3048 : Volusia Sports and Storage BPUD Major Amendment)

Sec. 114-771. Planned unit development regulations.

(a) *Application of regulations.* The following regulations apply to all planned unit developments (PUD's) unless the specific type (i.e., APUD, RPUD, MPUD, BPUD, or IPUD) is otherwise referenced.

(b) *Unified ownership.* All land within the PUD shall be under the ownership of one person, either by deed, agreement for deed or contract for purchase. PUD applicants shall present either an opinion of title by an attorney licensed in Florida or a certification by an abstractor or a title company, authorized to do business in Florida, that, at the time of initial application, unified ownership of the entire area within the proposed PUD is in the applicant, or contract seller. Unified ownership shall thereafter be maintained until after the recording of the master development plan or final plat.

(c) *Commercial uses in an MPUD.* Commercial uses and structures shall be located and designed primarily to serve the needs of the MPUD residents. Commercial areas should normally be located in an area accessible only from streets within the MPUD. When commercial uses or structures are approved as part of a [an] MPUD, the commercial operation shall not begin until certificates of occupancy have been issued for all dwelling units in the total project, unless otherwise provided in the development agreement.

(d) *Utility distribution lines.* All utility distribution lines within the PUD shall be located underground; however, those appurtenances requiring above ground installations may be exempted by the city commission.

(e) *Open space requirements.* Sixty percent of an RPUD project or the residential portion of a [an] MPUD containing residential uses shall be open space. A minimum of 35 percent of the open space shall be designated as common open space. Common open space shall meet the following standards:

(1) It shall be dedicated to and usable by all residents of the RPUD/MPUD. Its location, shape, size and character shall be illustrated on the master development plan.

(2) Maintenance guarantees shall be approved by the city commission.

(f) *Procedure for rezoning to PUD.*

(1) *Pre-application stage.* A pre-application meeting is required before a PUD rezoning application can be accepted. After the pre-application meeting, a sketch plan may be submitted for review and comment prior to filing the application for rezoning.

a. *Pre-application meeting.* The pre-application meeting is intended to provide an opportunity for an informational exchange between the applicant and the administrative staff. It will be arranged by the development code administrator. No fee shall be charged. The applicant need not submit any plans or other information; however, the more information, such as sketch plans, proposed land uses, site information, adjacent land uses, and proposed density, that the applicant does submit, the more complete the responsive comment can be. As a minimum, the applicant will be advised of the usual procedures and requirements. Forms, application materials, guidelines, checklists, copies of the comprehensive plan, and of the zoning and subdivision regulation, will be made available at a reasonable cost.

b. *Sketch plan.* After the pre-application meeting, a sketch plan may be submitted to the development code administrator. If submitted, written comments on the sketch plan shall be made by the development code administrator and any other interested departments within 30 days. The development code administrator shall coordinate this review. If submitted, a sketch plan shall indicate general land use categories and the approximate height, location, architectural character and density of dwellings, and other structures. The sketch plan shall also show the tentative major street layout, approximate street widths, sites of schools, open space areas and parks, existing structures, waterways, wooded areas, wetlands, floodplain areas (if applicable),

Attachment: Chapter 114-771 - PD Regulations (2022-O-3048 : Volusia Sports and Storage BPUD Major Amendment)

total acreage and existing zoning. Finally, it shall include a vicinity map, and any other information deemed appropriate by the applicant.

c. *Written comments.* Written comments on the sketch plan are informational only and are subject to change after a more detailed review of the rezoning application.

(4) *BPUD, IPUD or MPUD application stage.* An application for rezoning to BPUD, IPUD or MPUD, together with a master development plan (MDP) and such application fees as are set at the pre-application meeting, shall be submitted to the planning and zoning department. If an applicant for rezoning desires concurrent review under the land development regulations, he shall so state at the time of application and shall submit any additional information required by those regulations. The master development plan shall consist of a preliminary plan and a written development agreement. Those documents shall include the following information:

a. *Preliminary plan exhibits.* The preliminary plan shall be drawn to an appropriate engineers scale to include the location and boundary of the site referenced by the legal description and boundary survey; the date the plan was drawn, its scale, and a north arrow; and the name, address and telephone number of the developer and his professional project engineers, architects and planners. In addition, the preliminary plan shall include all of the following, if applicable:

i. The approximate size and location of all proposed buildings and other structures, the specified use of buildings and structures may be indicated, if known.

ii. Generalized off-street parking and loading plans, including circulation plans for vehicular movement.

iii. Driveway and access controls, including number and approximate location of driveways.

iv. Approximate location, size and description of open spaces, landscaped areas, or buffers.

v. Approximate location and size of all easements, rights-of-way, or drainage facilities and structures.

vi. Approximate boundary lines and dimensions of parcels proposed to be subdivided.

vii. The general topography and physical conditions of the site, including features such as waterbodies, wooded areas, wetland areas, vegetation types, soils, 100-year floodplain areas, and steep grades or depressions on the site.

viii. General location of signs.

ix. Any other conditions of development, specifications, limitations, constraints, standards or proposed physical features not specifically included in items a. through h. above.

b. *Written development agreement.* In addition to a preliminary plan, a written development agreement shall be prepared, following a general format supplied by the Development Code Administrator at the pre-application meeting. The development agreement, along with the preliminary plan, shall govern the development of the BPUD, MPUD or IPUD and shall regulate the future use of the land. The development agreement shall include the following information:

i. Evidence of unified ownership and control.

ii. Statement agreeing to:

iii. Proceed with the proposed development according to all regulations;

iv. Provide appropriate performance and maintenance guarantees;

Attachment: Chapter 114-771 - PD Regulations (2022-O-3048 : Volusia Sports and Storage BPUD Major Amendment)

v. Following all other provisions of this chapter to the extent not expressly inconsistent with the written development agreement, and bind the applicant's successors in title to his commitments.

vi. A listing of the land uses agreed upon in each component of the BPUD, MPUD or IPUD.

vii. Maximum building heights.

viii. Minimum building spacing and floor areas.

ix. Lot sizes, yard areas, and buffer areas, including perimeter buffers.

x. Statement regarding ingress/egress controls to the site.

xi. Statement regarding any road improvements to be made and the thresholds for the traffic impact analysis.

xii. Statement regarding the disposition of sewage and stormwater, and arrangements for potable water.

xiii. When the BPUD, MPUD or IPUD is planned for phase development, a schedule of the phases.

xiv. The proposed language of any covenants, easements or other restrictions.

xv. Any additional information or statements subsequently deemed necessary by any reviewing department or agency.

(g) *Post-approval stage.*

(1) *Recording MDP.* After city commission approval of the rezoning application to PUD, the preliminary plan, and the written development agreement, both signed by the mayor and attested by the city manager, shall be recorded in the public records of Volusia County, Florida, at the expense of the applicant.

(2) *Final site plan approval.* After the MDP is recorded, a final site plan shall be prepared, submitted, reviewed and approved in the manner required by the land development regulations. If the PUD includes a subdivision required to comply with the land development regulations, preliminary and final plats of the subdivision portion may be submitted in lieu of the final site plan, for review and approval as governed under the land development regulations.

(3) *Construction.* During construction, the zoning enforcement official shall enforce compliance with the approved final site plan or the final plat.

(4) *Amendments.* 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 deems appropriate.

(Ord. No. 2573, § 2(5.6.21), 1-11-00; Ord. No. 2618, § 2, 9-25-01)

Attachment: Chapter 114-771 - PD Regulations (2022-O-3048 : Volusia Sports and Storage BPUD Major Amendment)

INDEX OF SHEETS	
DWG.NO.	DESCRIPTION
1	COVER
2	SITE LAYOUT PLAN
3	LANDSCAPE PLAN

LEGAL DESCRIPTION

PARCEL 1:

THE NORTH 100 FEET OF THE SOUTH 1/2 OF LOT 13, EXCEPT THE WESTERLY PART IN STATE ROAD 415, BLOCK 21, OF MARY C. FLEMING'S SUBDIVISION OF THE THOMAS FITCH GRANT, AS PER MAP RECORDED IN MAP BOOK 1, PAGE 1, OF THE PUBLIC RECORDS OF VOLUSIA COUNTY, FLORIDA; TOGETHER WITH

PARCEL 2:

THE SOUTHERLY 110 OF LOT 13, BLOCK 21, OF MARY C. FLEMING'S SUBDIVISION OF THE THOMAS FITCH GRANT, AS PER MAP RECORDED IN MAP BOOK 1, PAGE 1, EXCEPT THAT PORTION, THEREOF, IN NOVA ROAD, OF THE PUBLIC RECORDS OF VOLUSIA COUNTY, FLORIDA; TOGETHER WITH

PARCEL 3:

THE NORTHERLY 120 FEET OF THE SOUTHERLY 230 FEET OF LOT 13, BLOCK 21, OF MARY C. FLEMING'S SUBDIVISION OF THE THOMAS FITCH GRANT, AS PER MAP RECORDED IN MAP BOOK 1, PAGE 1, OF THE PUBLIC RECORDS OF VOLUSIA COUNTY, FLORIDA, EXCEPTING, THEREFROM, THAT PORTION, THEREOF, IN NOVA ROAD. ALSO DESCRIBED AS THE SOUTHERLY 120 FEET OF THE NORTHERLY 220 FEET OF THE SOUTH 1/2 OF LOT 13, EXCEPT THE WESTERLY PART IN STATE ROAD 415, BLOCK 21, OF MARY C. FLEMING'S SUBDIVISION OF THE THOMAS FITCH GRANT, AS PER MAP RECORDED IN MAP BOOK 1, PAGE 1, OF THE PUBLIC RECORDS OF VOLUSIA COUNTY, FLORIDA.

PROJECT STATEMENT

PROPOSE TO REZONE FROM CC-1 TO BPUD. FOR A A MIXED USE DEVELOPMENT CONSISTING OF MULTI-USE SPORTS RECREATIONAL BUILDING AND RECREATIONAL VEHICLE AND BOAT STORAGE WITHIN A 2.17 ACRE COMMERCIAL PROPERTY.

JURISDICTIONAL AGENCY — PERMIT No.

CITY OF HOLLY HILL (REZONE) — RZ2021-04

THE GENERAL CONTRACTOR SHALL ENSURE THAT ANY SUBCONTRACTOR HAS A COMPLETE SET OF CONSTRUCTION DRAWINGS FOR ITS RESPECTIVE WORK. THE ENGINEER ASSUMES NO RESPONSIBILITY FOR SUBCONTRACTORS ONLY UTILIZING INDIVIDUAL DRAWINGS FOR ITS WORK WHERE ADDITIONAL INFORMATION MAY BE CONTAINED ON OTHER DRAWINGS WITHIN THE SET.

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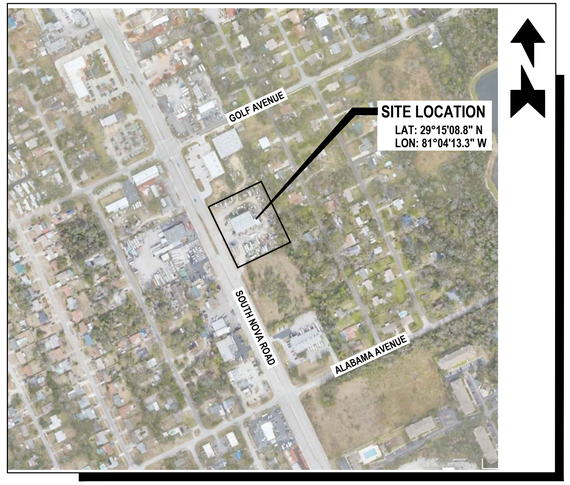
BPUD PLANS FOR

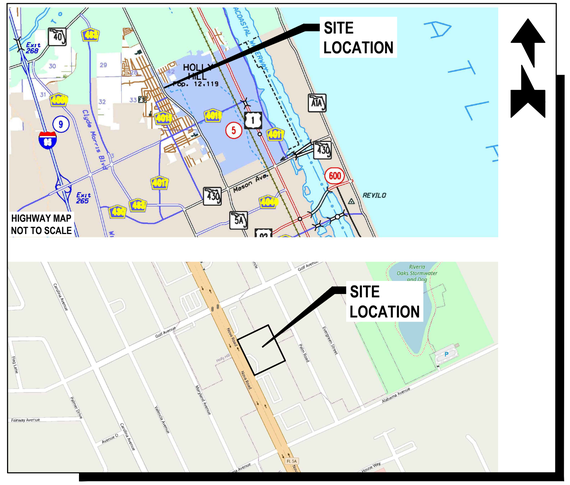
VOLUSIA SPORTS & STORAGE CENTER

SECTION 42, TOWNSHIP 14 S, RANGE 32 E
TAX PARCEL ID # 424204210133
1137 SOUTH NOVA ROAD
HOLLY HILL, FL 32174

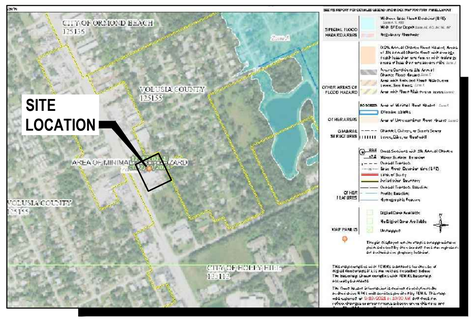
MAY 2021
REVISED JULY 2021



AERIAL MAP
SCALE: 1" = 350'

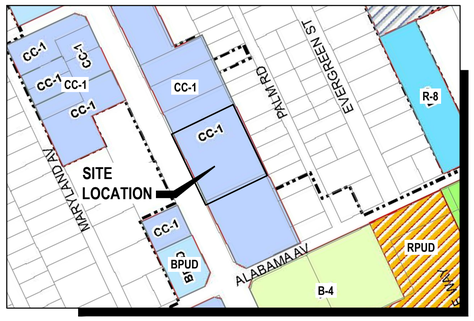


LOCATION MAP
SCALE: 1" = 600'



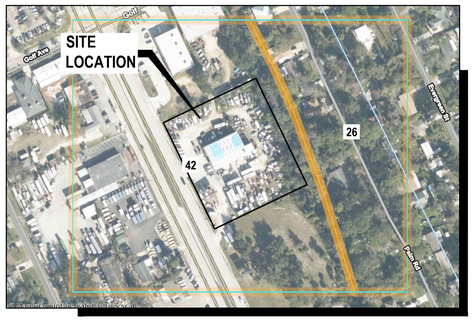
FLOOD ZONE MAP
SCALE: 1" = 500'

FLOOD ZONE "X"
PANEL No. 12127C0214 J
DATED FEBRUARY 19, 2014



ZONING MAP
SCALE: 1" = 300'

ZONING : CC-1 (COMMERCIAL CORRIDOR DISTRICT)



SOILS MAP
SCALE: 1" = 200'

SOIL TYPES: (42) PAOLA FINE SAND, 0 TO 8 PERCENT SLOPES

PROJECT TEAM

PROPERTY OWNER/ APPLICANT:	AERIAL HYDRAULICS, INC. 1706 RIDGE AVENUE HOLLY HILL, FL 32117 PHONE: (386) 295-2214 EMAIL: ROY@AERIALHYDRAULICS.COM
CIVIL ENGINEER / PROJECT MANAGER / LANDSCAPE ARCHITECT:	NEWKIRK ENGINEERING, INC. 1230 NORTH US HIGHWAY 1, SUITE 3 ORMOND BEACH, FL 32174 PHONE: (386) 872-7794 EMAIL: HARRY@NEWKIRK-ENGINEERING.COM
SURVEYOR:	A1A SURVEYING, INC. 555 W GRANADA BOULEVARD, SUITE D7 ORMOND BEACH, FL 32174 PHONE: (386) 672-3633 EMAIL: ALLEN@A1ASURVEYING.COM

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L.C. # 26001084
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Civil Engineering,
Transportation, CEI &
Landscape Architecture

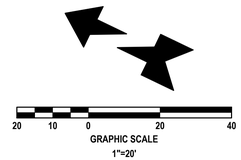
NEWKIRK ENGINEERING INC.

HARRY NEWKIRK LICENSE No. 62971 STATE OF FLORIDA PROFESSIONAL ENGINEER
Harry Newkirk
HARRY H. NEWKIRK, P.E. # 62971

DRAWING NUMBER
1

PROJECT No. 2021-100

Attachment: Exhibit A - Current BPUD Preliminary Development Plan (2022-O-3048 : Volusia Sports and Storage BPUD Major Amendment)



PARCEL ID#: 424235010140
OWNER: HOSSIN O ELFRGHANI & ANN AMER DELILAH
1750 PALM ROAD
ORMOND BEACH, FL 32174
ZONING: R-5 (MULTI-FAMILY MEDIUM DENSITY)

PARCEL ID#: 424235010130
OWNER: THOMAS EDWARDS BEACH
1742 PALM ROAD
ORMOND BEACH, FL 32174
ZONING: R-5 (MULTI-FAMILY MEDIUM DENSITY)

PARCEL ID#: 424235010120
OWNER: MARIE E OBRIEN
1740 PALM ROAD
ORMOND BEACH, FL 32174
ZONING: R-5 (MULTI-FAMILY MEDIUM DENSITY)

PARCEL ID#: 424235010110
OWNER: HAZEL M OTTINGER
1359 WYNTERCREEK LANE
DUNWOODY, GA 30338 3816
ZONING: R-5 (MULTI-FAMILY MEDIUM DENSITY)

PARCEL ID#: 424235010100
OWNER: MARIA SMITH
ONE DINA PLACE
JACKSON, NJ 08527 1105
ZONING: R-5 (MULTI-FAMILY MEDIUM DENSITY)

PARCEL ID#: 424235010090
OWNER: LEON J CONSOLATORE
1716 PALM ROAD
ORMOND BEACH, FL 32174
ZONING: R-5 (MULTI-FAMILY MEDIUM DENSITY)

PARCEL ID#: 424204210130
OWNER: DAYTONA DEMOLITION DIRT SERVICE
1191 GOLF AVENUE
ORMOND BEACH, FL 32174
ZONING: CC-1 (COMMERCIAL CORRIDOR DISTRICT)

PARCEL ID#: 424204210136
OWNER: O'REILLY AUTOMOTIVE STORES INC
PO BOX 9167
SPRINGFIELD, MO 65801
ZONING: CC-1 (COMMERCIAL CORRIDOR DISTRICT)

PARCEL ID#: 424204210221
OWNER: SCHWARMANN HOLDINGS LLC
129 GREY WIDGEON COURT
DAYTONA BEACH, FL 32119
ZONING: CC-1 (COMMERCIAL CORRIDOR DISTRICT)

S25°37'12"E
330.20'
330'
6' WHITE VINYL FENCE
30' LANDSCAPE BUFFER
8' TALL CHAIN LINK FENCE
DRY RETENTION POND
8 COVERED BOAT & RV STORAGE PARKING SPACES
COVERED ROOF OVERHANG (TYPICAL)
286.69'
285.96'
N64°22'48"E
8' TALL CHAIN LINK FENCE WITH 30' SLIDING SECURITY ACCESS GATE
GATE KEYPAD
1 BOAT & RV STORAGE PARKING SPACES
SINGLE DUMPSTER ENCLOSURE
SECURE OUTDOOR AREA
STORAGE
811 SF
5 BOAT & RV STORAGE PARKING SPACES
14 COVERED BOAT & RV STORAGE PARKING SPACES
PHASE 1
INDOOR SPORTS FACILITY
7,082 SF
PHASE 2
COVERED OPEN AIR RECREATIONAL FACILITY
ALL PURPOSE TURF FIELD
4,747 SF
PHASE 1
5' LANDSCAPE BUFFER
5 SPACE BIKE RACK
8' TALL CHAIN LINK FENCE WITH 30' SLIDING SECURITY ACCESS GATE
TURN AROUND SPACE
EXISTING BILLBOARD TO REMAIN
MONUMENT SIGN TO REMAIN. A SIGN PERMIT WILL BE REQUIRED TO RE-FACE SIGN FOR NEW DEVELOPMENT
10' LANDSCAPE BUFFER
R3-5L (36")
R1-1 (36")
N25°44'49"W
330.00'
330'(M&D)
R/W
SOUTH NOVA ROAD
(SR 5A)
(R/W VARIES)(45 MPH)
330' - 27' DRIVEWAY
10' BUFFER
REQUIRED = 12 TREES AND CONTINUOUS HEDGE
PROVIDED = 18 TREES, CONTINUOUS HEDGE & CONTINUOUS GROUND COVER

SITE DEVELOPMENT USAGE

1. BUILDING DEVELOPMENT REQUIREMENTS
   A. SETBACKS
      i. FRONT: 15 FEET
      ii. REAR: 35 FEET
      iii. SIDE: 10 FEET
      iV. SIDE CORNER: N/A FEET
   B. MAXIMUM BUILDING HEIGHT: 35 FEET
   C. MINIMUM OPEN SPACE: 25%
   D. MAXIMUM IMPERVIOUS AREA: 75%
   E. MAXIMUM BUILDING COVERAGE: 50%
   F. MAXIMUM FLOOR AREA RATIO: 1.0

2. COVERED VEHICLE STORAGE SPACES
   A. SETBACKS
      i. FRONT: 15 FEET
      ii. REAR: 30 FEET
      iii. SIDE: 5 FEET
      iV. SIDE CORNER: N/A

3. PROPOSED SITE COVERAGE:

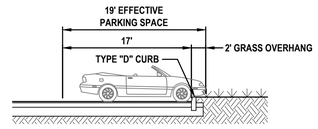
	SQ. FT	ACRE	%	
BUILDING	12,640	0.290	13.4	
PAVEMENT	50,430	1.158	53.3	
CONCRETE SIDEWALKS / PATIOS	2,629	0.060	2.8	
OPEN SPACE	28,787	0.661	30.5	(25% MIN)
TOTAL SITE	94,486	2.169	100.00	
TOTAL IMPERVIOUS	65,699	1.522	69.5	(75% MAX)
FLOOR AREA RATIO (FAR)	0.15	(1.0 MAX)		

4. PARKING REQUIREMENTS
   RECREATIONAL FACILITY - 1 SPACE PER 270 SF
   = 11,829 SF / 270 SF = 44 SPACES
   STORAGE - 1 SPACE PER 4,000 SF
   = 811 SF / 4,000 SF = 1 SPACES
   TOTAL PARKING REQUIRED = 45 SPACES

5. PARKING PROVIDED

	SPC	%
HANDICAP	2	4.2
STANDARD	46	95.8
TOTAL PARKING PROVIDED	48	100.0

6. BICYCLE PARKING PROVIDED 5



GRASS OVERHANG PARKING SPACE

PARKING SPACE OVERHANG DETAIL

SCALE: 1" = 10'

REVISIONS

DATE	DESCRIPTION
6/11/21	CITY COMMENTS
7/19/21	OWNER

1230 North US1, Suite 3
Ormond Beach, Florida 32174
Phone (386) 872-7784
www.Newkirk-Engineering.com
C.A. # 30209
L.C. # 26000584
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Civil Engineering
Transportation, CEI &
Landscape Architecture

NEWKIRK ENGINEERING INC.

SITE LAYOUT PLAN

VOLUSIA SPORTS & STORAGE CENTER

1137 S NOVA ROAD
HOLLY HILL, FL 32174

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HARRY NEWKIRK LICENSE NO. 62971 STATE OF FLORIDA PROFESSIONAL ENGINEER

HARRY H. NEWKIRK, P.E. # 62971

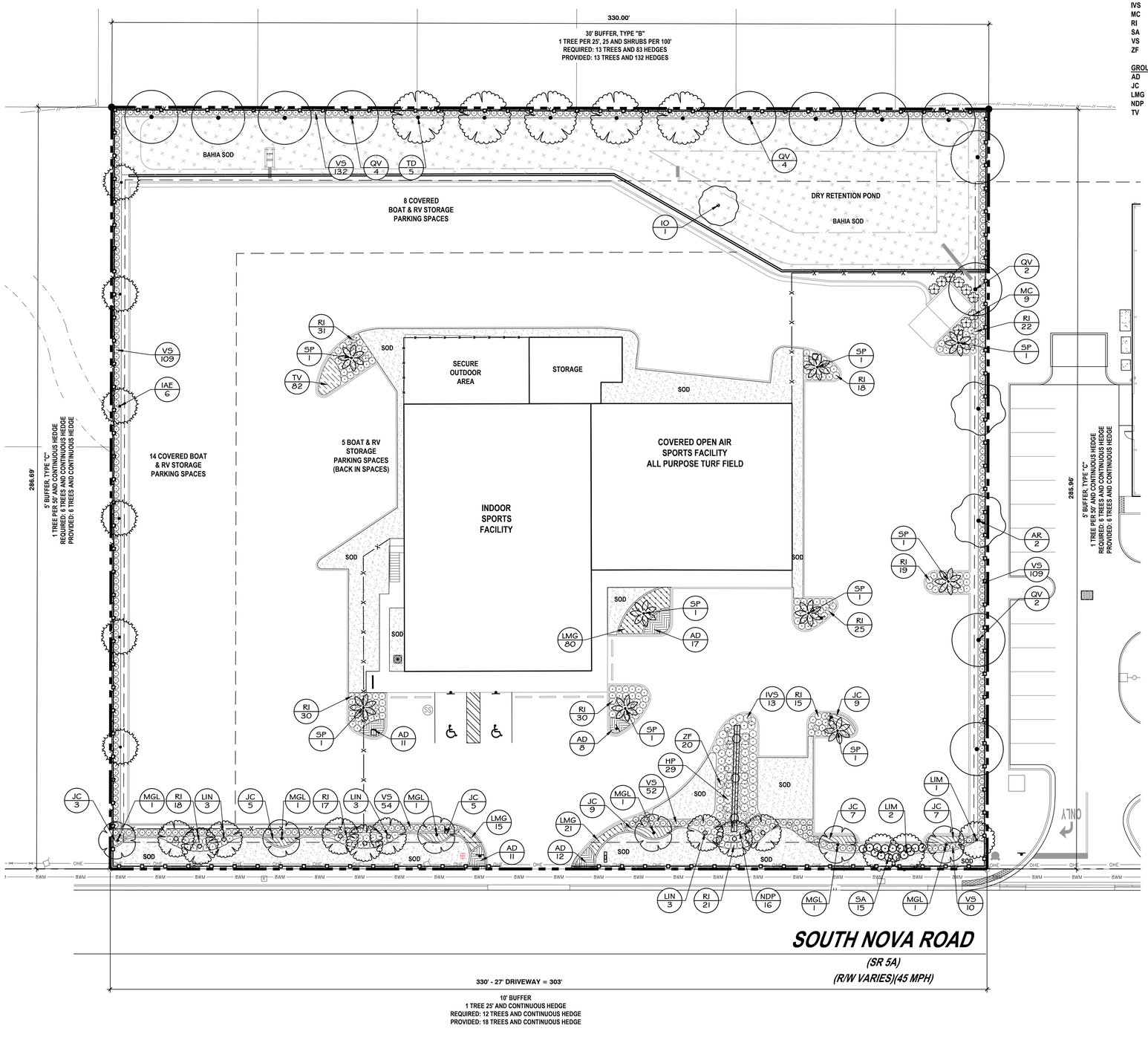
PROJECT No:	2021-100
DATE:	APRIL 2021
DESIGN BY:	HHN
DRAWN BY:	NWS
CHECKED BY:	HHN
SCALE:	1" = 20'

DRAWING NUMBER

2

Attachment: Exhibit A - Current BPUD Preliminary Development Plan (2022-0-3048 : Volusia Sports and Storage BPUD Major Amendment)

20 10 0 20 40
GRAPHIC SCALE
1"=20'



PLANT SCHEDULE

PALM TREES	QTY	BOTANICAL NAME	COMMON NAME	SIZE	REMARKS
SP	9	SABAL PALMETTO	CABBAGE PALMETTO	14` - 18` C.T., MIXED	
SHADE TREES	**QTY**	**BOTANICAL NAME**	**COMMON NAME**	**SIZE**	**REMARKS**
AR	2	ACER RUBRUM	RED MAPLE	2.5" CAL., 10` HT.	
QV	12	QUERCUS VIRGINIANA	SOUTHERN LIVE OAK	2.5" CAL., 10` HT.	FULL
TD	5	TAXODIUM DISTICHUM	BALD CYPRESS	2.5" CAL., 10` HT.	FULL
UNDERSTORY TREES	**QTY**	**BOTANICAL NAME**	**COMMON NAME**	**SIZE**	**REMARKS**
IO	1	ILEX OPACA	AMERICAN HOLLY	2" CAL., 8` HT	FULL
IAE	6	ILEX X ATTENUATA `EAGLESTON`	EAGLESTON HOLLY	1.5" CAL., 8` HT.	
LIM	3	LAGERSTROEMIA INDICA X FAURIEI `MUSKOGEE`	MUSKOGEE CRAPE MYRTLE	30 GAL., 1.5" CAL., 10` HT	M.T. LILAC
LIN	9	LAGERSTROEMIA X `NATCHEZ`	WHITE CRAPE MYRTLE MULTI-TRUNK	1.5" CAL., 8` HT.	FULL
MGL	6	MAGNOLIA GRANDIFLORA `LITTLE GEM`	DWARF SOUTHERN MAGNOLIA	1.5" CAL., 8` HT.	
SHRUBS	**QTY**	**BOTANICAL NAME**	**COMMON NAME**	**SIZE**	**REMARKS**
HP	29	HAMELIA PATENS	FIREBUSH	3 GAL., 24" HT, X 18" SPRD.	36" O.C.
IVS	13	ILEX VOMITORIA `NANA`	DWARF YAUPON HOLLY	3 GAL.	FULL, 36" O.C.
MC	9	MYRICA CERIFERA	WAX MYRTLE	7 GAL., 36" HT, X 12" SPRD	48" O.C., FTG
RI	246	RHAPHIOLEPIS INDICA	INDIAN HAWTHORN	3 GAL, 30" HT	FULL, 30" O.C.
SA	15	SCHEFFLERA ARBORICOLA `TRINETTE`	TRINETTE VARIEGATED SCHEFFLERA	3 GAL.	
VS	466	VIBURNUM SUSPENSUM	SANDANKWA VIBURNUM	3 GAL, 30" HT	30" O.C.
ZF	20	ZAMIA FLORIDANA	COONTIE CYCAD	3 GAL.	FULL, 36" O.C.
GROUND COVERS	**QTY**	**BOTANICAL NAME**	**COMMON NAME**	**SIZE**	**REMARKS**
AD	89	ASPARAGUS DENSIFLORUS `MYERS`	FOXTAIL FERN	1 GAL., 12" HT	24" O.C.
JC	45	JUNIPERUS CONFERTA	SHORE JUNIPER	1 GAL.	FULL, 30" O.C.
LMG	136	LIRIOPE MUSCARI `EVERGREEN GIANT`	EVERGREEN GIANT LILYTURF	1 GAL., 12" HT	18" O.C., FULL
NDP	16	NANDINA DOMESTICA `FIREPOWER`	FIREPOWER HEAVENLY BAMBOO	3 GAL., 12" HT. X 12" SPR.	18" O.C.
TV	82	TULBAGHIA VIOLACEA	SOCIETY GARLIC	12" HT	12" O.C., FULL

LEGEND

- ST. AUGUSTINE SOD
- BAHIA SOD

WARNING !!
CONTRACTOR SHALL TAKE ALL PRECAUTIONS DURING CONSTRUCTION TO AVOID CONTACT WITH EXISTING UNDERGROUND UTILITIES, GAS MAINS AND OVERHEAD ELECTRIC IN THE RIGHT-OF-WAY.

REVISIONS

DATE	DESCRIPTION

1230 North US1, Suite 3
Ormond Beach, Florida 32174
Phone (386) 672-7794
www.Newkirk-Engineering.com
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LANDSCAPE PLAN

VOLUSIA SPORTS & STORAGE CENTER
1137 S NOVA ROAD
HOLLY HILL, FL 32174

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LAUREN ADAMS LICENSE NO. 6667278 STATE OF FLORIDA LANDSCAPE ARCHITECT
LAUREN ADAMS, RLA # 6667278

PROJECT No:	2021-100
DATE:	APRIL 2021
DESIGN BY:	LAA
DRAWN BY:	BWV
CHECKED BY:	LAA
SCALE:	1" = 20'

DRAWING NUMBER
3

Attachment: Exhibit A - Current BPUD Preliminary Development Plan (2022-O-3048 : Volusia Sports and Storage BPUD Major Amendment)

STAFF REPORT
CITY OF HOLLY HILL, FLORIDA

City Commission
Ordinance

MEETING DATE: **April 12, 2022**
FROM: **Brian Walker**
SUBJECT: **SECOND READING - an Ordinance of the City of Holly Hill, Volusia County, Florida, Relating to Comprehensive Planning; Adopting Updates to the City's 5-Year Capital Improvements Schedule Within the City's Capital Improvements Element in Accordance with Florida Law; Providing for Repeal of All Ordinances and Parts of Ordinances in Conflict Herewith; Providing for Severability; and Providing an Effective Date.**
NUMBER: **2022-O-3049**
APPLICANT: **Brian Walker**
PLANNER:

INTRODUCTION:

State law requires that each year the City update its five-year program for capital improvements to keep the City's Comprehensive Plan in compliance with state requirements. The Capital Improvements Element (CIE) update must be adopted by ordinance. This report contains the proposed update to the City's CIP for the five-year period covering FY 2021-22 through FY 2025-26, referenced as Exhibit "A". There are no revisions to the adopted goals, objectives and policies of the approved Capital Improvements Element.

BACKGROUND:

The five-year CIE update is done each year after the City Commission finishes its budget preparation. This timing allows the budget to reflect the most current priorities for capital programs. Projects that have been completed are deleted from the program, and City departments are contacted regarding additional projects and priorities that may be necessary and included in the update to the five-year program. Where cost estimates for scheduled projects have changed, the costs are modified as necessary.

The CIE in the Comprehensive Plan is a plan for anticipated capital projects and not a fixed budget. It is expected that the timing of projects will change as projects move toward implementation; individual project priorities change; and new opportunities arise. While funding sources are identified with each project, it is not unusual that some funding sources will change as individual projects are implemented and the availability of funds from varying sources changes over time.

While the capital projects are on this list because they support and/or expand the services available to the citizens of Holly Hill, under state law the only projects that must be done are projects that address deficiencies in or maintenance of the designated levels of service for water,

sewer, storm-water, traffic, solid waste disposal, parks and schools. The City does not currently have any project that is required to address a level of service deficiency. The projects on the proposed CIE list are service improvement projects and can be adjusted within the CIE or postponed beyond the CIE period as schedule demands and financing dictate. Once the City adopts the amended CIE, staff will send a notice to the Department of Economic Opportunity to demonstrate the City has complied with the requirement to maintain a current five-year plan. The state will not do any further review of the CIE and this amendment is exempt from Volusia County Growth Management Commission review.

DISCUSSION:

The proposed CIE is attached in a spread sheet format. This updated CIE budget continues to reflect an emphasis on renewal and replacement costs and needs for the utilities and public works areas.

No major new projects have been added to the program this year. Primary work expected for the 2021-22 fiscal year is a continuation of the rehabilitation of the utility system, maintenance on streets and drainage and continuing upgrades to city parks and other facilities.

The School Board has completed its 5-Year Capital Work Program for FY 2022-2026 and there is a single project to replace the switchgear on Building 6 at the Holly Hill School to maintain complete operations at the School. For a complete list of the Volusia County School Board 5-Year Capital Work Program for FY 2022-2026 please visit: https://www.vcsedu.org.

The River to Sea Transportation Planning Organization has updated its 5 Year Work Program and there are no new projects within the City of Holly Hill to be included in this update to the CIE of the City's Comprehensive Plan. For a complete list of the River to Sea Transportation Planning Organization 5-Year Capital Work Program please visit https://www.r2ctpo.org.

The City of Holly Hill has an active local project to complete the undergrounding of electric/cable facilities along the Ridgewood Blvd., corridor from Mason Avenue to the north boundary of the City limits (approximately Calle Grande Street). The first phase of this project is active and fully funded and includes the segment of Ridgewood Avenue from Mason Avenue to Walker Street.

FISCAL ANALYSIS:

The current year impacts of the updated CIE have already been factored into the City's annual budget (FY2021/22) as part of the normal budgeting process.

BOARD OF PLANNING AND APPEALS RECOMMENDATION:

At its regular meeting on Monday, March 7, 2022, the Board of Planning and Appeals voted unanimously to recommend adoption of an ordinance updating the Capital Improvements Element.

STAFF RECOMMENDATION:

Staff recommends the City Commission adopt the Ordinance updating the Capital Improvements Element by incorporating the attached revised and updated 5-year Capital Improvements Program.

ATTACHMENTS:

- Exhibit A - CIE FY21.22 to FY25.26 (PDF)

HISTORY:

03/22/22 City Commission APPROVED AT 1ST READING
Next: 04/12/22

Brian Walker, City Planner went over the **background portion** of the agenda item with the Mayor and City Commissioners. The Capital Improvements Element (CIE) in the Comprehensive Plan is a plan for anticipated capital projects and not a fixed budget. It is expected that the timing of projects will change as projects move toward implementation; individual project priorities change; and new opportunities arise. While funding sources are identified with each project, it is not unusual that some funding sources will change as individual projects are implemented and the availability of funds from varying sources changes over time. While the capital projects are on this list because they support and/or expand the services available to the citizens of Holly Hill, under State Law the only projects that must be done are projects that address deficiencies in or maintenance of the designated levels of service for water, sewer, storm-water, traffic, solid waste disposal, parks and schools. The City does not currently have any project that is required to address a level of service deficiency. The projects on the proposed CIE list are service improvement projects and can be adjusted within the CIE or postponed beyond the CIE period as schedule demands and financing dictate. Once the City adopts the amended CIE, staff will send a notice to the Department of Economic Opportunity to demonstrate the City has complied with the requirement to maintain a current five-year plan. The State will not do any further review of the CIE and this amendment is exempt from Volusia County Growth Management Commission review.

Discussion section of the agenda item: The proposed CIE is attached in a spread sheet format. This updated CIE budget continues to reflect an emphasis on renewal and replacement costs and needs for the utilities and public works areas. No major new projects have been added to the program this year. Primary work expected for the 2021-22 fiscal year is a continuation of the rehabilitation of the utility system, maintenance on streets and drainage and continuing upgrades to city parks and other facilities. The School Board has completed its 5-Year Capital Work Program for FY 2022-2026 and there is a single project to replace the switchgear on Building 6 at the Holly Hill School to maintain complete operations at the School. For a complete list of the Volusia County School Board 5-Year Capital Work Program for FY 2022-2026 please visit: https://www.vcsedu.org. The River to Sea Transportation Planning Organization has updated its 5 Year Work Program and there are no new projects within the City of Holly Hill to be included in this update to the CIE of the City's Comprehensive Plan. For a complete list of the River to Sea Transportation Planning Organization 5-Year Capital Work Program please visit https://www.r2ctpo.org. The City of Holly Hill has an active local project to complete the undergrounding of electric/cable facilities along the Ridgewood Blvd., corridor from Mason Avenue to the north boundary of the City limits (approximately Calle Grande Street). The first phase of this project is active and fully funded and includes the segment of Ridgewood Avenue

from Mason Avenue to Walker Street. Mr. Walker informed the Mayor and City Commissioners that at its regular meeting on Monday, March 7, 2022, the Board of Planning and Appeals voted unanimously to recommend adoption of an ordinance updating the Capital Improvements Element and staff recommends the City Commission adopt the Ordinance updating the Capital Improvements Element by incorporating the attached revised and updated 5-year Capital Improvements Program.

Mayor Via opened public participation.

Heidi Heller, Holly Hill and Jim Legary, Holly Hill.

Mayor Via closed public participation.

Ordinance No. 2022-3049

SECOND READING - AN ORDINANCE OF THE CITY OF HOLLY HILL, VOLUSIA COUNTY, FLORIDA, RELATING TO COMPREHENSIVE PLANNING; ADOPTING UPDATES TO THE CITY'S 5-YEAR CAPITAL IMPROVEMENTS SCHEDULE WITHIN THE CITY'S CAPITAL IMPROVEMENTS ELEMENT IN ACCORDANCE WITH FLORIDA LAW; PROVIDING FOR REPEAL OF ALL ORDINANCES AND PARTS OF ORDINANCES IN CONFLICT HEREWITH; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

AN ORDINANCE OF THE CITY OF HOLLY HILL, VOLUSIA COUNTY, FLORIDA, RELATING TO COMPREHENSIVE PLANNING; ADOPTING UPDATES TO THE CITY'S 5-YEAR CAPITAL IMPROVEMENTS SCHEDULE WITHIN THE CITY'S CAPITAL IMPROVEMENTS ELEMENT IN ACCORDANCE WITH FLORIDA LAW; PROVIDING FOR REPEAL OF ALL ORDINANCES AND PARTS OF ORDINANCES IN CONFLICT HEREWITH; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Holly Hill is committed to planning and managing the future growth of the City; and

WHEREAS, the laws of Florida require the City of Holly Hill to update the Capital Improvement Schedule annually; and

WHEREAS, the existing Capital Improvements Element includes a 5-year schedule of projects that needs to be updated to reflect the City's current 5-year plan; and

WHEREAS, the Board of Planning and Appeals acting as the designated Local Planning Agency, has reviewed the proposed update to the 5-year capital improvement schedule and held an advertised public meeting on March 7, 2022, and rendered its recommendation to the City Commission of Holly Hill; and

WHEREAS, the Holly Hill City Commission hereby declares that the purpose

and intent of the proposed update is to guide future growth and development; encourage the most appropriate use of land, water, and other resources, consistent with the public interest; promote and protect the public health, safety, comfort, appearance, convenience, aesthetics, and general welfare; prevent the overcrowding of land and avoid undue concentration of population; provide adequate and efficient transportation, water, sewage, drainage, parks and recreational facilities, housing, and other services, facilities and resources; and conserve and protect natural resources within the City, while protecting private property rights.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF HOLLY HILL, VOLUSIA COUNTY, FLORIDA:

SECTION 1. The City Commission hereby adopts the update to the city's 5-year capital improvement schedule within the Capital Improvement Element (CIE) as shown in Exhibit "A", attached and made a part hereof by this reference.

SECTION 2. All ordinances made in conflict with the Ordinance are hereby repealed to the extent of such conflict.

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 a 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. This Ordinance shall become effective immediately upon adoption.

APPROVED AND AUTHENTICATED on this 12th day of APRIL, 2022 for second and final reading.

Physical Environment	Funding Source	Funded/ Unfunded	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	5 Year Estimated Cost
Utilities - Water								
WTP - Clearwill Pumps, Piping and Valves	Utilities/Wtr	Funded	$ 250,000	$ -	$ -	$ -	$ -	$ 250,000
WTP - Lime Silo Rehabilitation	Utilities/Wtr	Unfunded	$ -	$ 45,000	$ -	$ -	$ -	$ 45,000
WTP - 3rd St-Gibbons Ave to Eddie Ave	Utilities/Wtr	Unfunded	$ 75,000	$ 225,000	$ -	$ -	$ -	$ 300,000
WTP - Building Re-Roof	Utilities/Wtr	Unfunded	$ -	$ -	$ 50,000	$ -	$ -	$ 50,000
Replace Pumps - 2 Western Wells	Utilities/Wtr	Unfunded	$ -	$ 35,000	$ -	$ -	$ -	$ 35,000
Water Main Replacements - 3rd Street	Utilities/Wtr	Unfunded	$ -	$ 200,000	$ -	$ -	$ -	$ 200,000
WTP - Pipe Rehabilitation	Utilities/Wtr	Unfunded	$ -	$ -	$ 50,000	$ -	$ -	$ 50,000
WTP - Cavanagh Water Main Replacement	Utilities/Wtr	Unfunded	$ -	$ 50,000	$ 175,000	$ -	$ -	$ 225,000
WTP - Upgrade Electrical Panels	Utilities/Wtr	Unfunded	$ -	$ -	$ 50,000	$ 300,000	$ -	$ 350,000
Florida Ave Water Main Replacement	Utilities/Wtr	Unfunded	$ -	$ -	$ -	$ 50,000	$ 200,000	$ 250,000
Water Utility -Forklift/Truck	Utilities/Wtr	Unfunded	$ -	$ -	$ 104,000	$ -	$ -	$ 104,000
Utilities - Water Subtotal			**$ 325,000**	**$ 555,000**	**$ 429,000**	**$ 350,000**	**$ 200,000**	**$ 1,859,000**
Utilities - Wastewater								
Lift Station #20	Utilities/Wwtr	Funded	$ 365,000	$ -	$ -	$ -	$ -	$ 365,000
Lift Station #19	Utilities/Wwtr	Funded	$ 365,000	$ -	$ -	$ -	$ -	$ 365,000
Lift Station #21	Utilities/Wwtr	Funded	$ -	$ 250,000	$ -	$ -	$ -	$ 250,000
Lift Station #4	Utilities/Wwtr	Unfunded	$ -	$ -	$ 325,000	$ -	$ -	$ 325,000
Lift Station TBD	Utilities/Wwtr	Unfunded	$ -	$ -	$ -	$ 250,000	$ 250,000	$ 500,000
RAS Pump Replacement	Utilities/Wwtr	Unfunded	$ 45,000	$ 20,000	$ 20,000	$ -	$ -	$ 85,000
Lift Stations - Various Pump Replacement	Utilities/Wwtr	Funded	$ 37,600	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 117,600
Gravity Main Lining	Utilities/Wwtr	Unfunded	$ 50,000	$ 50,000	$ 50,000	$ -	$ -	$ 150,000
Smoke Testing - Sewer Lines	Utilities/Wwtr	Unfunded	$ 25,000	$ 25,000	$ -	$ -	$ -	$ 50,000
Upgrade Influent Headworks	Utilities/Wwtr	Unfunded	$ -	$ -	$ 350,000	$ -	$ -	$ 350,000
Sand Filter Rehabilitation	Utilities/Wwtr	Funded	$ 450,000	$ -	$ -	$ -	$ -	$ 450,000
Electric Control Panels - Solids Handling	Utilities/Wwtr	Funded	$ -	$ -	$ -	$ 150,000	$ -	$ 150,000
Resurface/Seal Manhole Walls	Utilities/Wwtr	Unfunded	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 750,000
Alum Tank	Utilities/Wwtr	Unfunded	$ -	$ 85,000	$ -	$ -	$ -	$ 85,000
Solids Handling Building - Re-roof	Utilities/Wwtr	Unfunded	$ -	$ -	$ 60,000	$ -	$ -	$ 60,000
Wastewater Tower - Re-roof	Utilities/Wwtr	Unfunded	$ -	$ -	$ 12,000	$ -	$ -	$ 12,000
Equalization Pump Replacement	Utilities/Wwtr	Unfunded	$ -	$ -	$ -	$ 25,000	$ 25,000	$ 50,000
Addition BTU#3	Utilities/Wwtr	Unfunded	$ 6,000,000	$ -	$ -	$ -	$ -	$ 6,000,000
Wastewater Utility - Utility Replacement	Utilities/Wwtr	Funded	$ 16,000	$ -	$ -	$ 175,000	$ -	$ 191,000
Utilities - Wastewater Subtotal			**$ 7,503,600**	**$ 600,000**	**$ 987,000**	**$ 770,000**	**$ 445,000**	**$ 10,305,600**
Utilities - Stormwater								
Flomich/Mirage Stormwater Improvement	Stormwtr/Cap	Unfunded	$ 500,000	$ -	$ -	$ -	$ -	$ 500,000
Tuscaloosa Stormwater Pipe Replacement	Stormwtr/Cap	Funded	$ 75,000	$ 350,000	$ -	$ -	$ -	$ 425,000
Duckbills - Riverside Drive	Stormwtr/Cap	Funded	$ 75,000	$ -	$ 350,000	$ -	$ -	$ 425,000
Pipe Lining - Stormwater Pipes	Stormwtr/Cap	Funded	$ 125,000	$ 125,000	$ 125,000	$ 125,000	$ 125,000	$ 625,000
Vehicle Replacement	Stormwater	Unfunded	$ -	$ 196,000	$ -	$ -	$ 40,000	$ 236,000
Utilities - Stormwater Subtotal			**$ 775,000**	**$ 671,000**	**$ 475,000**	**$ 125,000**	**$ 165,000**	**$ 2,211,000**
Total Physical Environment			**$ 8,603,600**	**$ 1,826,000**	**$ 1,891,000**	**$ 1,245,000**	**$ 810,000**	**$ 14,375,600**

Transportation	Funding Source	Funded/ Unfunded	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	5 Year Estimated Cost
Paving Program	Gas Tax	Funded	$ 281,896	$ 285,000	$ 285,000	$ 285,000	$ 285,000	$ 1,421,896
Sidewalk Replacement Program	Gas Tax	Funded	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 250,000
Mule Purchase	Gen/Strmwtr	Unfunded	$ 5,000	$ -	$ -	$ -	$ -	$ 5,000
Total Transportation			**$ 336,896**	**$ 335,000**	**$ 335,000**	**$ 335,000**	**$ 335,000**	**$ 1,676,896**
Total Capital Improvements			**$ 8,940,496**	**$ 2,161,000**	**$ 2,226,000**	**$ 1,580,000**	**$ 1,145,000**	**$ 16,052,496**

Attachment: Exhibit A - CIE FY21.22 to FY25.26 (2022-O-3049 : Capital Improvement Schedule Update)