

RESOLUTION NO. 2022 - 69

A RESOLUTION OF THE CITY COMMISSION OF DELAND, FLORIDA, ADOPTING THE TENTATIVE BUDGET FOR THE FISCAL YEAR 2022-23 AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Commission of the City of DeLand, after holding several budget sessions and carefully considering the financial needs of the City of DeLand and the sources of revenue available to the City to meet such needs, is ready to adopt a tentative budget; and

WHEREAS, a public hearing to finalize the tentative budget was held on September 7, 2022; and

WHEREAS, it is necessary for the City to approve and adopt its budget for the fiscal year 2022-23; and

WHEREAS, the City Manager has recommended approval of the budget.

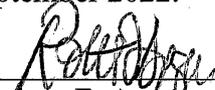
NOW THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF DELAND:

Section 1. The following budgets are hereby adopted: General Fund at \$41,031,866, Confiscated Trust Fund at \$3,000, Homelessness Fund at \$621,308, Governmental Impact Fees Trust Fund at \$1,805,043, Grants and Special Revenue Fund at \$6,838,112, Debt Service Fund at \$2,428,347, Capital Fund at \$7,612,859, Water and Sewer Revenue Fund at \$67,265,346, Water Trust Fund at \$1,600,000, Wastewater Trust Fund at \$3,500,000, Airport Fund at \$6,778,001, Refuse Collection Fund at \$4,153,088, Stormwater Fund at \$2,884,417, Permits and Inspections Fund at \$3,169,557, Health Insurance Cost Containment Fund at \$569,305, and Workers Compensation Self-Insurance Fund \$852,741 for fiscal year 2022-23 as detailed on Attachment 'A', in accordance with Section 166.241, Florida Statutes.

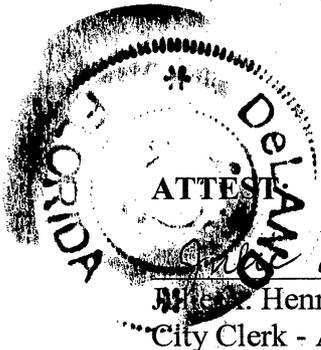
Section 2. Any resolution or part of a resolution in conflict herewith is hereby repealed.

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

PASSED AND DULY ADOPTED this 7th day of September 2022.



Robert F. Apgar
Mayor - Commissioner





M. Hennessy
City Clerk - Auditor

APPROVED AS TO FORM AND LEGALITY:



Darren J. Elkind
City Attorney

ATTACHMENT 'A'

| Account Code | Revenue Description | General | Special Revenue | Debt Service | Capital Projects | Enterprise | Internal Service | Total |
|--------------|--|------------|-----------------|--------------|------------------|------------|------------------|------------|
| 311.000 | Ad Valorem Taxes | 15,573,192 | - | - | 486,933 | - | - | 16,060,125 |
| 312.410 | First Local Option Gas Tax | 377,439 | - | - | - | - | - | 377,439 |
| 312.430 | Second Local Option Gas Tax | - | 300,004 | - | - | - | - | 300,004 |
| 312.510 | Fire Insurance Premium Tax (Firefighters' Pension) | 180,579 | - | - | - | - | - | 180,579 |
| 312.520 | Casualty Insurance Premium Tax (Police Officers' Retirement) | 246,627 | - | - | - | - | - | 246,627 |
| 314.100 | Utility Service Tax - Electricity | 3,768,512 | - | - | - | - | - | 3,768,512 |
| 314.300 | Utility Service Tax - Water | 914,775 | - | - | - | - | - | 914,775 |
| 314.400 | Utility Service Tax - Gas | 193,389 | - | - | - | - | - | 193,389 |
| 314.800 | Utility Service Tax - Propane | 49,250 | - | - | - | - | - | 49,250 |
| 315.100 | State Communications Service Tax (Chapter 202) | 928,282 | - | - | - | - | - | 928,282 |
| 316.000 | Local Business Tax (Chapter 205) | 250,000 | - | - | - | - | - | 250,000 |
| 322.000 | Building Permits | - | - | - | - | 1,813,854 | - | 1,813,854 |
| 322.900 | Permits - Other | - | - | - | - | 5,000 | - | 5,000 |
| 323.100 | Franchise Fee - Electricity | 2,975,761 | - | - | - | - | - | 2,975,761 |
| 323.400 | Franchise Fee - Gas | 115,814 | - | - | - | - | - | 115,814 |
| 323.700 | Franchise Fee - Solid Waste | 443,794 | - | - | - | - | - | 443,794 |
| 324.110 | Impact Fees - Residential - Public Safety | - | 243,254 | - | - | - | - | 243,254 |
| 324.210 | Impact Fees - Residential - Physical Environment | - | - | - | - | 3,400,000 | - | 3,400,000 |
| 324.610 | Impact Fees - Residential - Culture/Recreation | - | 890,074 | - | - | - | - | 890,074 |
| 324.910 | Impact Fees - Residential - Other | - | 211,000 | - | - | - | - | 211,000 |
| 325.200 | Special Assessments - Charges for Public Services | 18,820 | - | - | - | - | - | 18,820 |
| 329.500 | Other Permits, Fees & Special Assessments | 30,400 | - | - | - | 5,000 | - | 35,400 |
| 331.200 | Federal Grant - Public Safety | 65,000 | - | - | - | - | - | 65,000 |
| 331.500 | Federal Grant - Economic Environment | - | 178,213 | - | - | - | - | 178,213 |
| 335.125 | State Revenue Sharing - Proceeds | 1,802,428 | - | - | - | - | - | 1,802,428 |
| 335.140 | State Revenue Sharing - Mobile Home Licenses | 19,677 | - | - | - | - | - | 19,677 |
| 335.150 | State Revenue Sharing - Alcoholic Beverage Licenses | 29,000 | - | - | - | - | - | 29,000 |
| 335.180 | State Revenue Sharing - Local Government Half-Cent Sales Tax | 2,573,617 | - | - | - | - | - | 2,573,617 |
| 335.230 | State Revenue Sharing - Emergency Management Assistance | 12,720 | - | - | - | - | - | 12,720 |
| 335.450 | State Revenue Sharing - Fuel Tax Refunds and Credits | 30,000 | - | - | - | - | - | 30,000 |
| 337.700 | Local Government Unit Grant - Culture/Recreation | - | 1,500,000 | - | - | - | - | 1,500,000 |
| 338.000 | Shared Revenue From Other Local Units | 36,000 | - | - | - | - | - | 36,000 |
| 339.000 | Payments From Other Local Units In Lieu Of Taxes | 84,325 | - | - | - | - | - | 84,325 |
| 341.200 | Internal Service Fund Fees and Charges | - | - | - | - | - | 1,422,046 | 1,422,046 |
| 341.300 | Administrative Service Fees | 10,500 | - | - | - | 205,000 | - | 215,500 |
| 342.100 | Service Charge - Law Enforcement Services | 143,610 | - | - | - | - | - | 143,610 |
| 342.200 | Service Charge - Fire Protection | 15,500 | - | - | - | - | - | 15,500 |
| 342.500 | Service Charge - Protective Inspection Fees | 25,000 | - | - | - | 35,000 | - | 60,000 |
| 342.900 | Service Charge - Other Public Safety Charges and Fees | 10,000 | - | - | - | - | - | 10,000 |
| 343.300 | Service Charge - Water Utility | - | - | - | - | 13,243,714 | - | 13,243,714 |

ATTACHMENT 'A'

| Account Code | Revenue Description | General | Special Revenue | Debt Service | Capital Projects | Enterprise | Internal Service | Total |
|------------------------------------|---|-------------------|------------------|------------------|------------------|-------------------|------------------|--------------------|
| 343.400 | Service Charge - Garbage/Solid Waste | - | - | - | - | 4,153,088 | - | 4,153,088 |
| 343.500 | Service Charge - Sewer/Wastewater Utility | - | - | - | - | 12,453,638 | - | 12,453,638 |
| 343.600 | Service Charge - Water/Sewer Combination Utility | - | - | - | - | 36,641 | - | 36,641 |
| 343.700 | Service Charge - Conservation and Resource Management | - | 25,000 | - | - | - | - | 25,000 |
| 343.900 | Service Charge - Other Physical Environment Charges | - | - | - | - | 2,292,280 | - | 2,292,280 |
| 347.200 | Service Charge - Parks and Recreation | 88,545 | - | - | - | - | - | 88,545 |
| 347.500 | Service Charge - Special Recreation Facilities | 276,655 | - | - | - | - | - | 276,655 |
| 349.000 | Other Charges for Services | 290,000 | - | - | - | 429,853 | - | 719,853 |
| 351.900 | Judgment and Fines - Other | 64,000 | - | - | - | - | - | 64,000 |
| 356.000 | State Fines & Forfeits | - | 3,000 | - | - | - | - | 3,000 |
| 359.000 | Other Judgments, Fines and Forfeits | 35,000 | - | - | - | - | - | 35,000 |
| 361.100 | Interest | 60,000 | - | - | - | 142,990 | - | 202,990 |
| 362.000 | Rents and Royalties | 190,000 | - | - | - | 1,692,039 | - | 1,882,039 |
| 364.000 | Disposition of Fixed Assets | 5,000 | - | - | - | - | - | 5,000 |
| 366.000 | Contributions and donations from Private Sources | 19,500 | 325,000 | - | - | - | - | 344,500 |
| 369.900 | Other Miscellaneous Revenues | 450,171 | - | - | - | 135,000 | - | 585,171 |
| 380.000 | Other Sources | 2,652,337 | 851,003 | - | - | 2,264,437 | - | 5,767,777 |
| 381.000 | Inter-Fund Group Transfers In | 3,524,104 | 945,915 | 2,428,347 | 2,625,926 | 943,876 | - | 10,468,168 |
| 382.000 | Contributions from Enterprise Operations | 1,766,093 | - | - | - | 16,000 | - | 1,782,093 |
| 384.000 | Debt Proceeds | 686,450 | 3,795,000 | - | 4,500,000 | 40,640,000 | - | 49,621,450 |
| 388.100 | Sale of General Capital Assets | - | - | - | - | 3,000 | - | 3,000 |
| 389.200 | Proprietary - Federal Grants and Donations | - | - | - | - | 2,257,750 | - | 2,257,750 |
| 389.300 | Proprietary - State Grants and Donations | - | - | - | - | 3,182,249 | - | 3,182,249 |
| Total FY 2022-2023 Revenues | | 41,031,866 | 9,267,463 | 2,428,347 | 7,612,859 | 89,350,409 | 1,422,046 | 151,112,990 |

ATTACHMENT 'A'

| Account Code | Expenditure Description | General | Special Revenue | Debt Service | Capital Projects | Enterprise | Internal Service | Total |
|--|---------------------------------------|-------------------|------------------|------------------|------------------|-------------------|------------------|--------------------|
| 511 | Legislative | 151,312 | - | - | - | - | - | 151,312 |
| 512 | Executive | 756,676 | - | - | - | - | - | 756,676 |
| 513 | Financial and Administrative | 3,682,569 | - | - | 435,699 | - | 1,325,841 | 5,444,109 |
| 514 | Legal counsel | 509,452 | - | - | - | - | - | 509,452 |
| 515 | Comprehensive Planning | 826,203 | - | - | - | - | - | 826,203 |
| 517 | Debt Service Payments | - | - | 2,428,347 | - | - | - | 2,428,347 |
| 519 | Other General Governmental Services | 2,906,993 | - | - | 16,863 | - | - | 2,923,856 |
| 521 | Law Enforcement | 11,507,746 | 102,300 | - | 1,022,989 | - | - | 12,633,035 |
| 522 | Fire Control | 8,133,346 | - | - | 209,500 | - | - | 8,342,846 |
| 524 | Protective Inspections | 132,603 | - | - | 33,000 | 2,536,296 | - | 2,701,899 |
| 533 | Water Utility Services | - | - | - | - | 6,287,503 | - | 6,287,503 |
| 534 | Garbage/Solid Waste Control Services | - | - | - | - | 4,153,088 | - | 4,153,088 |
| 535 | Sewer/Wastewater Services | - | - | - | - | 48,266,532 | - | 48,266,532 |
| 536 | Water-Sewer Combination Services | - | - | - | - | 11,334,443 | - | 11,334,443 |
| 538 | Flood Control/Stormwater Management | - | - | - | - | 2,560,969 | - | 2,560,969 |
| 539 | Other Physical Environment | 1,511,955 | 168,980 | - | 164,446 | 2,055,821 | - | 3,901,202 |
| 541 | Road and Street Facilities | 2,220,615 | 3,961,217 | - | 661,437 | - | - | 6,843,269 |
| 542 | Airports | - | - | - | - | 6,189,274 | - | 6,189,274 |
| 549 | Other Transportation Systems/Services | 18,319 | - | - | - | - | - | 18,319 |
| 552 | Industry Development | 399,039 | - | - | - | - | - | 399,039 |
| 569 | Other Human Services | - | 621,308 | - | - | - | - | 621,308 |
| 572 | Parks and Recreation | 3,756,688 | 2,707,915 | - | 5,068,925 | - | - | 11,533,528 |
| 573 | Cultural Services | 13,816 | - | - | - | - | - | 13,816 |
| 574 | Special Events | 61,065 | - | - | - | - | - | 61,065 |
| 575 | Special Recreation Facilities | 133,430 | - | - | - | - | - | 133,430 |
| 579 | Other Culture/Recreation | 16,119 | - | - | - | - | - | 16,119 |
| 581 | Inter-Fund Group Transfers Out | 4,293,920 | 1,705,743 | - | - | 5,966,483 | 96,205 | 12,062,351 |
| Total FY 2022-2023 Expenditures | | 41,031,866 | 9,267,463 | 2,428,347 | 7,612,859 | 89,350,409 | 1,422,046 | 151,112,990 |