

RESOLUTION NO. 2022 - 77

A RESOLUTION OF THE CITY COMMISSION OF DELAND, FLORIDA, ADOPTING THE FINAL BUDGET FOR THE FISCAL YEAR 2022-23; REPEALING RESOLUTION 2022-69 WHICH ADOPTED A TENTATIVE BUDGET FOR 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, are ready to adopt a final budget; and

WHEREAS, a public hearing to finalize the final budget was held on September 19, 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 recommends approval of the budget.

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

Section 1. Resolution 2022-69 adopted September 7, 2022 which set a tentative budget, is hereby repealed in its entirety.

Section 2. 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 as amended, and the Capital Improvement Program for fiscal years 2022-2023 through 2026-2027, as submitted, are hereby approved.

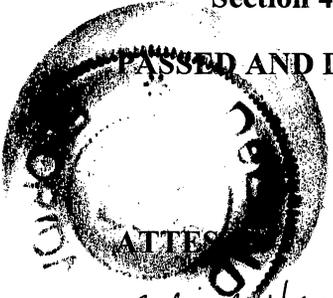
Section 3. Any resolution or part of resolution in conflict herewith is hereby repealed.

Section 4. This resolution shall become effective upon its adoption.

PASSED AND DULY ADOPTED this 19th day of September 2022.

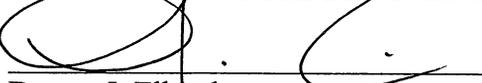


Robert F. Appgar
Mayor - Commissioner




Julie A. Hennessy
City Clerk - Auditor

APPROVED IN FORM AND LEGALITY:



Darren J. Elkand
City Attorney

CERTIFICATE OF VOTING

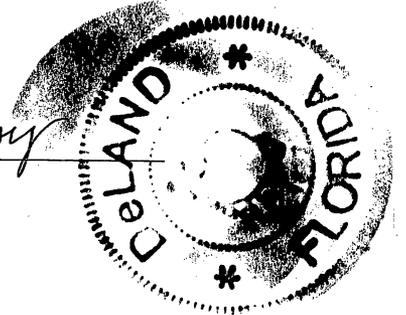
I HEREBY CERTIFY that the foregoing Resolution was duly adopted by the City Commission of the City of DeLand on September 19, 2022, after a public hearing, by the following roll call vote:

Commissioner Paiva	<u>YES</u>
Commissioner Davis	<u>YES</u>
Commissioner Cloudman	<u>YES</u>
Commissioner Reid	<u>YES</u>
Mayor Apgar	<u>YES</u>

Dated this 19th day of September 2022.

Julie A. Hennessy

Julie A. Hennessy
City Clerk - Auditor



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	-	-	-	-	-	3,682,569
514	Legal counsel	509,452	-	-	435,699	-	1,325,841	5,444,109
515	Comprehensive Planning	826,203	-	-	-	-	-	509,452
517	Debt Service Payments	-	-	2,428,347	-	-	-	826,203
519	Other General Governmental Services	2,906,993	-	-	-	-	-	2,428,347
521	Law Enforcement	11,507,746	102,300	-	16,863	-	-	2,923,856
522	Fire Control	8,133,346	-	-	1,022,989	-	-	12,633,035
524	Protective Inspections	132,603	-	-	209,500	-	-	8,342,846
533	Water Utility Services	-	-	-	33,000	2,536,296	-	2,701,899
534	Garbage/Solid Waste Control Services	-	-	-	-	6,287,503	-	6,287,503
535	Sewer/Wastewater Services	-	-	-	-	4,153,088	-	4,153,088
536	Water-Sewer Combination Services	-	-	-	-	48,266,532	-	48,266,532
538	Flood Control/Stormwater Management	-	-	-	-	11,334,443	-	11,334,443
539	Other Physical Environment	-	-	-	-	2,560,969	-	2,560,969
541	Road and Street Facilities	1,511,955	168,980	-	164,446	2,055,821	-	3,901,202
542	Airports	2,220,615	3,961,217	-	661,437	-	-	6,843,269
549	Other Transportation Systems/Services	-	-	-	-	6,189,274	-	6,189,274
552	Industry Development	18,319	-	-	-	-	-	18,319
569	Other Human Services	399,039	-	-	-	-	-	399,039
572	Parks and Recreation	-	621,308	-	-	-	-	621,308
573	Cultural Services	3,756,688	2,707,915	-	5,068,925	-	-	11,533,528
574	Special Events	13,816	-	-	-	-	-	13,816
575	Special Recreation Facilities	61,065	-	-	-	-	-	61,065
579	Other Culture/Recreation	133,430	-	-	-	-	-	133,430
581	Inter-Fund Group Transfers Out	16,119	-	-	-	-	-	16,119
	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