

RESOLUTION NO. 2023 - 61

A RESOLUTION OF THE CITY COMMISSION OF DELAND, FLORIDA, ADOPTING THE TENTATIVE BUDGET FOR THE FISCAL YEAR 2023-24 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 6, 2023; and

WHEREAS, it is necessary for the City to approve and adopt its budget for the fiscal year 2023-24; and

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

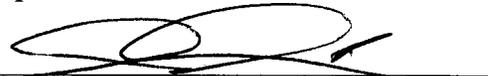
NOW THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF DELAND:

Section 1. The following budgets are hereby adopted: General Fund at \$44,992,298, Confiscated Trust Fund at \$3,000, Homelessness Fund at \$659,766, Governmental Impact Fees Trust Fund at \$1,396,132, Grants and Special Revenue Fund at \$410,028, Debt Service Fund at \$2,291,162, Capital Fund at \$2,799,833, Water and Sewer Revenue Fund at \$29,092,462, Water Trust Fund at \$2,670,850, Wastewater Trust Fund at \$1,800,000, Airport Fund at \$3,054,902, Refuse Collection Fund at \$5,160,000, Stormwater Fund at \$2,728,031, Permits and Inspections Fund at \$3,803,705, Health Insurance Cost Containment Fund at \$715,605, and Workers Compensation Self-Insurance Fund \$860,736 for fiscal year 2023-24 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 Any resolution or part of a resolution in conflict herewith is hereby repealed.

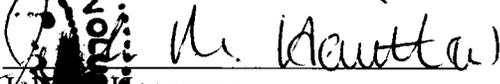
Section 3. This resolution shall become effective immediately upon its adoption.

PASSED AND DULY ADOPTED this 6th day of September 2023.



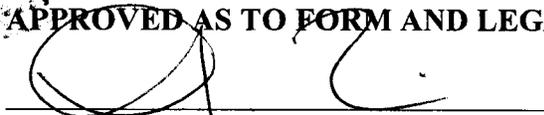
Christopher M. Cloudman
Mayor - Commissioner

ATTEST:



Julie 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	17,640,976	-	-	560,491	-	-	18,201,467
312.410	First Local Option Gas Tax	400,587	-	-	-	-	-	400,587
312.430	Second Local Option Gas Tax	-	300,004	-	-	-	-	300,004
312.510	Fire Insurance Premium Tax (Firefighters' Pension)	200,423	-	-	-	-	-	200,423
312.520	Casualty Insurance Premium Tax (Police Officers' Retirement)	265,900	-	-	-	-	-	265,900
314.100	Utility Service Tax - Electricity	4,191,569	-	-	-	-	-	4,191,569
314.300	Utility Service Tax - Water	980,456	-	-	-	-	-	980,456
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)	1,036,394	-	-	-	-	-	1,036,394
316.000	Local Business Tax (Chapter 205)	258,000	-	-	-	-	-	258,000
322.000	Building Permits	-	-	-	-	1,813,854	-	1,813,854
322.900	Permits - Other	-	-	-	-	5,000	-	5,000
323.100	Franchise Fee - Electricity	3,613,685	-	-	-	-	-	3,613,685
323.400	Franchise Fee - Gas	135,000	-	-	-	-	-	135,000
323.700	Franchise Fee - Solid Waste	521,620	-	-	-	-	-	521,620
324.110	Impact Fees - Residential - Public Safety	-	280,041	-	-	-	-	280,041
324.120	Impact Fees - Commercial - Public Safety	-	15,000	-	-	-	-	15,000
324.210	Impact Fees - Residential - Physical Environment	-	-	-	-	3,400,000	-	3,400,000
324.610	Impact Fees - Residential - Culture/Recreation	-	890,091	-	-	-	-	890,091
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	31,600	-	-	-	5,000	-	36,600
331.200	Federal Grant - Public Safety	65,000	-	-	-	-	-	65,000
331.500	Federal Grant - Economic Environment	-	85,024	-	-	55,000	-	140,024
335.125	State Revenue Sharing - Proceeds	1,873,277	-	-	-	-	-	1,873,277
335.140	State Revenue Sharing - Mobile Home Licenses	22,500	-	-	-	-	-	22,500
335.150	State Revenue Sharing - Alcoholic Beverage Licenses	29,000	-	-	-	-	-	29,000
335.180	State Revenue Sharing - Local Government Half-Cent Sales Tax	2,748,818	-	-	-	-	-	2,748,818
335.210	State Revenue Sharing - Firefighter Supplemental Comp	14,040	-	-	-	-	-	14,040
335.230	State Revenue Sharing - Emergency Management Assistance	-	-	-	-	-	-	-
335.450	State Revenue Sharing - Fuel Tax Refunds and Credits	30,000	-	-	-	-	-	30,000
337.700	Local Government Unit Grant - Culture/Recreation	-	-	-	-	-	-	-
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	-	-	-	-	-	1,576,341	1,576,341
341.300	Administrative Service Fees	10,500	-	-	-	205,000	-	215,500
342.100	Service Charge - Law Enforcement Services	161,397	-	-	-	-	-	161,397
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

ATTACHMENT 'A'

Account Code	Revenue Description	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Total
343.300	Service Charge - Water Utility	-	-	-	-	14,135,830	-	14,135,830
343.400	Service Charge - Garbage/Solid Waste	-	-	-	-	5,160,000	-	5,160,000
343.500	Service Charge - Sewer/Wastewater Utility	-	-	-	-	13,349,638	-	13,349,638
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	1,500	-	-	-	2,555,000	-	2,556,500
347.200	Service Charge - Parks and Recreation	103,500	-	-	-	-	-	103,500
347.400	Service Charge - Special Events	150,000	-	-	-	-	-	150,000
347.500	Service Charge - Special Recreation Facilities	314,000	-	-	-	-	-	314,000
349.000	Other Charges for Services	290,000	-	-	-	413,853	-	703,853
351.900	Judgment and Fines - Other	75,000	-	-	-	-	-	75,000
356.000	State Fines & Forfeits	-	3,000	-	-	-	-	3,000
359.000	Other Judgments, Fines and Forfeits	35,000	-	-	-	-	-	35,000
361.100	Interest	400,000	-	-	-	700,000	-	1,100,000
362.000	Rents and Royalties	190,000	-	-	-	1,872,902	-	2,062,902
364.000	Disposition of Fixed Assets	5,000	-	-	-	-	-	5,000
366.000	Contributions and donations from Private Sources	19,500	109,766	-	-	-	-	129,266
369.900	Other Miscellaneous Revenues	454,714	-	-	-	135,000	-	589,714
380.000	Other Sources	2,442,550	-	-	-	3,176,232	-	5,618,782
381.000	Inter-Fund Group Transfers In	3,524,832	550,000	2,291,162	2,239,342	-	-	8,605,336
382.000	Contributions from Enterprise Operations	2,323,676	-	-	-	116,000	-	2,439,676
384.000	Debt Proceeds	-	-	-	-	-	-	-
388.100	Sale of General Capital Assets	-	-	-	-	3,000	-	3,000
389.200	Proprietary - Federal Grants and Donations	-	-	-	-	540,000	-	540,000
389.300	Proprietary - State Grants and Donations	-	-	-	-	597,000	-	597,000
Total FY 2023-2024 Revenues		44,992,298	2,468,926	2,291,162	2,799,833	48,309,950	1,576,341	102,438,510

ATTACHMENT 'A'

Account Code	Expenditure Description	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Total
511	Legislative	155,948	-	-	-	-	-	155,948
512	Executive	831,931	-	-	-	-	-	831,931
513	Financial and Administrative	4,295,553	-	-	310,580	-	1,480,136	6,086,269
514	Legal counsel	541,965	-	-	-	-	-	541,965
515	Comprehensive Planning	1,031,566	-	-	-	-	-	1,031,566
517	Debt Service Payments	-	-	2,291,162	-	-	-	2,291,162
519	Other General Governmental Services	3,128,139	-	-	61,794	-	-	3,189,933
521	Law Enforcement	12,553,751	86,287	-	604,318	-	-	13,244,356
522	Fire Control	9,246,565	-	-	655,315	-	-	9,901,880
524	Protective Inspections	114,289	-	-	-	2,989,691	-	3,103,980
533	Water Utility Services	-	-	-	-	10,569,530	-	10,569,530
534	Garbage/Solid Waste Control Services	-	-	-	-	5,060,000	-	5,060,000
535	Sewer/Wastewater Services	-	-	-	-	12,201,205	-	12,201,205
536	Water-Sewer Combination Services	-	-	-	-	4,840,945	-	4,840,945
538	Flood Control/Stormwater Management	-	-	-	-	2,391,807	-	2,391,807
539	Other Physical Environment	1,738,421	25,000	-	271,248	2,249,576	-	4,284,245
541	Road and Street Facilities	2,400,391	373,028	-	101,032	-	-	2,874,451
542	Airports	-	-	-	-	2,449,119	-	2,449,119
549	Other Transportation Systems/Services	18,626	-	-	-	-	-	18,626
552	Industry Development	414,327	-	-	-	-	-	414,327
569	Other Human Services	-	659,766	-	-	-	-	659,766
572	Parks and Recreation	4,199,781	12,000	-	795,546	-	-	5,007,327
573	Cultural Services	13,993	-	-	-	-	-	13,993
574	Special Events	201,300	-	-	-	-	-	201,300
575	Special Recreation Facilities	159,296	-	-	-	-	-	159,296
579	Other Culture/Recreation	41,021	-	-	-	-	-	41,021
581	Inter-Fund Group Transfers Out	3,905,435	1,312,845	-	-	5,558,077	96,205	10,872,562
Total FY 2023-2024 Expenditures		44,992,298	2,468,926	2,291,162	2,799,833	48,309,950	1,576,341	102,438,510