

RESOLUTION NO. 2024 - 77

A RESOLUTION OF THE CITY COMMISSION OF DELAND, FLORIDA, ADOPTING THE TENTATIVE BUDGET FOR THE FISCAL YEAR 2024-25 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 4, 2024; and

WHEREAS, it is necessary for the City to approve and adopt its budget for the fiscal year 2024-25; 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 \$48,231,641, Confiscated Trust Fund at \$3,000, Homelessness Fund at \$803,380, Governmental Impact Fees Trust Fund at \$1,381,813, Grants and Special Revenue Fund at \$502,499, Debt Service Fund at \$2,445,075, Capital Fund at \$6,348,998, Water and Sewer Revenue Fund at \$44,382,338, Water Trust Fund at \$2,666,600, Wastewater Trust Fund at \$1,800,000, Airport Fund at \$6,000,594, Refuse Collection Fund at \$5,640,000, Stormwater Fund at \$3,408,537, Permits and Inspections Fund at \$4,300,067, Health Insurance Cost Containment Fund at \$734,705, and Workers Compensation Self-Insurance Fund \$913,300 for fiscal year 2024-25 as detailed on Attachment 'A', in accordance with Section 166.241, Florida Statutes.

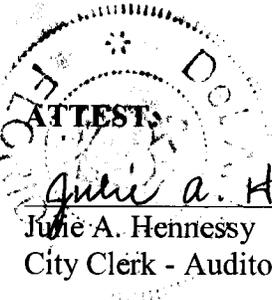
Section 2. Any resolution or part of a resolution in conflict herewith is hereby repealed.

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

PASSED AND DULY ADOPTED this 4th day of September 2024.

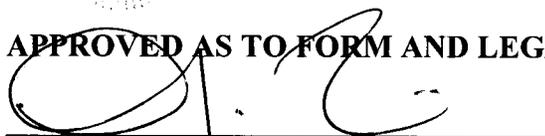


Christopher M. Cloudman
Mayor - Commissioner



ATTEST:
Julie A. Hennessy
Julie A. 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	18,888,671	-	-	1,282,005	-	-	20,170,676
312.410	First Local Option Gas Tax	514,710	-	-	-	-	-	514,710
312.430	Second Local Option Gas Tax	-	382,279	-	-	-	-	382,279
312.510	Fire Insurance Premium Tax (Firefighters' Pension)	246,777	-	-	-	-	-	246,777
312.520	Casualty Insurance Premium Tax (Police Officers' Retirement)	290,557	-	-	-	-	-	290,557
314.100	Utility Service Tax - Electricity	4,737,680	-	-	-	-	-	4,737,680
314.300	Utility Service Tax - Water	1,058,892	-	-	-	-	-	1,058,892
314.400	Utility Service Tax - Gas	255,420	-	-	-	-	-	255,420
314.800	Utility Service Tax - Propane	80,000	-	-	-	-	-	80,000
315.100	State Communications Service Tax (Chapter 202)	1,155,888	-	-	-	-	-	1,155,888
316.000	Local Business Tax (Chapter 205)	240,000	-	-	-	-	-	240,000
322.000	Building Permits	-	-	-	-	2,000,000	-	2,000,000
322.900	Permits - Other	-	-	-	-	-	-	-
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	547,700	-	-	-	-	-	547,700
324.110	Impact Fees - Residential - Public Safety	-	239,255	-	-	-	-	239,255
324.120	Impact Fees - Commercial - Public Safety	-	-	-	-	-	-	-
324.210	Impact Fees - Residential - Physical Environment	-	-	-	-	3,400,000	-	3,400,000
324.610	Impact Fees - Residential - Culture/Recreation	-	917,808	-	-	-	-	917,808
324.910	Impact Fees - Residential - Other	-	224,750	-	-	-	-	224,750
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	50,000	-	-	-	-	-	50,000
331.500	Federal Grant - Economic Environment	-	89,220	-	-	68,323	-	157,543
335.125	State Revenue Sharing - Proceeds	1,944,563	-	-	-	-	-	1,944,563
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	2,766,119	-	-	-	-	-	2,766,119
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	-	-	-	-	-	1,648,005	1,648,005
341.300	Administrative Service Fees	10,500	-	-	-	280,000	-	290,500
342.100	Service Charge - Law Enforcement Services	111,113	-	-	-	-	-	111,113
342.200	Service Charge - Fire Protection	18,500	-	-	-	-	-	18,500
342.500	Service Charge - Protective Inspection Fees	25,000	-	-	-	50,000	-	75,000
342.900	Service Charge - Other Public Safety Charges and Fees	15,000	-	-	-	-	-	15,000

ATTACHMENT 'A'

Account Code	Revenue Description	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Total
343.300	Service Charge - Water Utility	-	-	-	-	15,112,686	-	15,112,686
343.400	Service Charge - Garbage/Solid Waste	-	-	-	-	5,640,000	-	5,640,000
343.500	Service Charge - Sewer/Wastewater Utility	-	-	-	-	13,987,888	-	13,987,888
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	-	-	-	2,739,000	-	2,740,500
347.200	Service Charge - Parks and Recreation	121,500	-	-	-	-	-	121,500
347.400	Service Charge - Special Events	-	-	-	-	-	-	-
347.500	Service Charge - Special Recreation Facilities	326,900	-	-	-	-	-	326,900
349.000	Other Charges for Services	288,000	-	-	-	519,400	-	807,400
351.900	Judgment and Fines - Other	80,000	-	-	-	-	-	80,000
356.000	State Fines & Forfeits	-	3,000	-	-	-	-	3,000
359.000	Other Judgments, Fines and Forfeits	50,000	-	-	-	-	-	50,000
361.100	Interest	550,000	-	-	-	672,000	-	1,222,000
362.000	Rents and Royalties	250,000	-	-	-	2,050,594	-	2,300,594
364.000	Disposition of Fixed Assets	5,000	-	-	-	-	-	5,000
366.000	Contributions and donations from Private Sources	19,440	109,185	-	-	-	-	128,625
369.900	Other Miscellaneous Revenues	504,873	-	-	-	135,000	-	639,873
380.000	Other Sources	2,452,838	6,000	-	-	11,033,269	-	13,492,107
381.000	Inter-Fund Group Transfers In	3,649,876	694,195	2,445,075	1,877,993	366,600	-	9,033,739
382.000	Contributions from Enterprise Operations	2,959,654	-	-	-	165,735	-	3,125,389
384.000	Debt Proceeds	-	-	-	3,189,000	-	-	3,189,000
388.100	Sale of General Capital Assets	-	-	-	-	3,000	-	3,000
389.200	Proprietary - Federal Grants and Donations	-	-	-	-	3,465,000	-	3,465,000
389.300	Proprietary - State Grants and Donations	-	-	-	-	468,000	-	468,000
389.400	Other Grants	-	-	-	-	6,000,000	-	6,000,000
Total FY 2024-2025 Revenues		48,231,641	2,690,692	2,445,075	6,348,998	68,198,136	1,648,005	129,562,547

ATTACHMENT 'A'

Account Code	Expenditure Description	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Total
511	Legislative	175,852	-	-	-	-	-	175,852
512	Executive	864,550	-	-	-	-	-	864,550
513	Financial and Administrative	4,653,159	-	-	296,300	-	1,551,800	6,501,259
514	Legal counsel	507,538	-	-	-	-	-	507,538
515	Comprehensive Planning	1,353,904	-	-	-	-	-	1,353,904
517	Debt Service Payments	-	-	2,445,075	-	-	-	2,445,075
519	Other General Governmental Services	3,591,434	13,750	-	108,679	-	-	3,713,863
521	Law Enforcement	13,396,628	16,750	-	736,783	-	-	14,150,161
522	Fire Control	10,019,868	13,750	-	370,000	-	-	10,403,618
524	Protective Inspections	96,734	-	-	127,806	3,214,237	-	3,438,777
533	Water Utility Services	-	-	-	-	23,441,957	-	23,441,957
534	Garbage/Solid Waste Control Services	-	-	-	-	5,490,265	-	5,490,265
535	Sewer/Wastewater Services	-	-	-	-	11,976,420	-	11,976,420
536	Water-Sewer Combination Services	-	-	-	-	5,926,953	-	5,926,953
538	Flood Control/Stormwater Management	-	-	-	-	2,943,017	-	2,943,017
539	Other Physical Environment	1,825,892	31,000	-	272,744	2,955,814	-	5,085,450
541	Road and Street Facilities	2,488,454	471,499	-	626,933	-	-	3,586,886
542	Airports	-	-	-	-	5,359,374	-	5,359,374
549	Other Transportation Systems/Services	16,698	-	-	-	-	-	16,698
552	Industry Development	469,833	-	-	-	-	-	469,833
569	Other Human Services	-	803,380	-	-	-	-	803,380
572	Parks and Recreation	4,754,513	13,750	-	3,809,753	-	-	8,578,016
573	Cultural Services	13,898	-	-	-	-	-	13,898
574	Special Events	52,000	-	-	-	-	-	52,000
575	Special Recreation Facilities	171,631	-	-	-	-	-	171,631
579	Other Culture/Recreation	43,942	-	-	-	-	-	43,942
581	Inter-Fund Group Transfers Out	3,735,113	1,326,813	-	-	6,890,099	96,205	12,048,230
Total FY 2024-2025 Expenditures		48,231,641	2,690,692	2,445,075	6,348,998	68,198,136	1,648,005	129,562,547