

RESOLUTION NO. 2025 - 66

A RESOLUTION OF THE CITY COMMISSION OF DELAND, FLORIDA, ADOPTING THE TENTATIVE BUDGET FOR THE FISCAL YEAR 2025-26 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 3, 2025; and

WHEREAS, it is necessary for the City to approve and adopt its budget for the fiscal year 2025-26; 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 \$52,388,280, Confiscated Trust Fund at \$3,000, Homelessness Fund at \$817,643, Governmental Impact Fees Trust Fund at \$1,475,353, Grants and Special Revenue Fund at \$762,274, Debt Service Fund at \$2,263,199, Capital Fund at \$5,562,421, Water and Sewer Revenue Fund at \$37,398,668, Water Trust Fund at \$3,250,000, Wastewater Trust Fund at \$6,946,575, Airport Fund at \$4,060,370, Refuse Collection Fund at \$6,421,500, Stormwater Fund at \$3,345,170, Permits and Inspections Fund at \$4,768,434, Health Insurance Cost Containment Fund at \$744,755, and Workers Compensation Self-Insurance Fund \$908,188 for fiscal year 2025-26 as detailed on Attachment 'A', in accordance with Section 166.241, Florida Statutes.

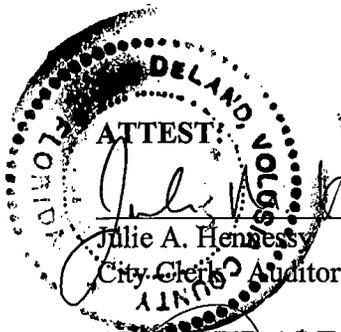
Section 2. Any resolution or part of a resolution in conflict herewith is hereby repealed.

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

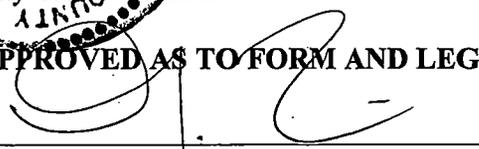
PASSED AND DULY ADOPTED this 3rd day of September 2025.



Christopher M. Cloudman
Mayor - Commissioner



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	20,608,904	-	-	1,049,209	-	-	21,658,113
312.410	First Local Option Gas Tax	538,582	-	-	-	-	-	538,582
312.430	Second Local Option Gas Tax	-	388,540	-	-	-	-	388,540
312.510	Fire Insurance Premium Tax (Firefighters' Pension)	263,020	-	-	-	-	-	263,020
312.520	Casualty Insurance Premium Tax (Police Officers' Retirement)	316,922	-	-	-	-	-	316,922
314.100	Utility Service Tax - Electricity	4,506,056	-	-	-	-	-	4,506,056
314.300	Utility Service Tax - Water	1,168,741	-	-	-	-	-	1,168,741
314.400	Utility Service Tax - Gas	273,121	-	-	-	-	-	273,121
314.800	Utility Service Tax - Propane	80,000	-	-	-	-	-	80,000
315.100	State Communications Service Tax (Chapter 202)	1,223,979	-	-	-	-	-	1,223,979
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	3,845,849	-	-	-	-	-	3,845,849
323.400	Franchise Fee - Gas	135,000	-	-	-	-	-	135,000
323.700	Franchise Fee - Solid Waste	668,274	-	-	-	-	-	668,274
324.110	Impact Fees - Residential - Public Safety	-	211,755	-	-	-	-	211,755
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	-	853,598	-	-	-	-	853,598
324.910	Impact Fees - Residential - Other	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-
335.125	State Revenue Sharing - Proceeds	2,085,360	-	-	-	-	-	2,085,360
335.140	State Revenue Sharing - Mobile Home Licenses	25,000	-	-	-	-	-	25,000
335.150	State Revenue Sharing - Alcoholic Beverage Licenses	43,000	-	-	-	-	-	43,000
335.180	State Revenue Sharing - Local Government Half-Cent Sales Tax	2,785,651	-	-	-	-	-	2,785,651
335.210	State Revenue Sharing - Firefighter Supplemental Comp	17,160	-	-	-	-	-	17,160
335.230	State Revenue Sharing - Emergency Management Assistance	-	-	-	-	-	-	-
335.450	State Revenue Sharing - Fuel Tax Refunds and Credits	40,000	-	-	-	-	-	40,000
337.700	Local Government Unit Grant - Culture/Recreation	-	-	-	-	-	-	-
338.000	Shared Revenue From Other Local Units	-	-	-	-	-	-	-
339.000	Payments From Other Local Units In Lieu Of Taxes	84,325	-	-	-	-	-	84,325
341.200	Internal Service Fund Fees and Charges	-	-	-	-	-	1,652,943	1,652,943
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

ATTACHMENT 'A'

Account Code	Revenue Description	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Total
342.900	Service Charge - Other Public Safety Charges and Fees	15,000	-	-	-	-	-	15,000
343.300	Service Charge - Water Utility	-	-	-	-	16,672,538	-	16,672,538
343.400	Service Charge - Garbage/Solid Waste	-	-	-	-	6,421,500	-	6,421,500
343.500	Service Charge - Sewer/Wastewater Utility	-	-	-	-	15,253,938	-	15,253,938
343.600	Service Charge - Water/Sewer Combination Utility	-	-	-	-	50,000	-	50,000
343.700	Service Charge - Conservation and Resource Management	-	25,000	-	-	-	-	25,000
343.900	Service Charge - Other Physical Environment Charges	1,500	-	-	-	2,902,500	-	2,904,000
347.200	Service Charge - Parks and Recreation	136,500	-	-	-	-	-	136,500
347.400	Service Charge - Special Events	-	-	-	-	-	-	-
347.500	Service Charge - Special Recreation Facilities	336,800	-	-	-	-	-	336,800
349.000	Other Charges for Services	288,000	-	-	-	472,900	-	760,900
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	875,000	-	-	-	672,000	-	1,547,000
362.000	Rents and Royalties	330,000	-	-	-	2,140,870	-	2,470,870
364.000	Disposition of Fixed Assets	5,000	-	-	-	-	-	5,000
366.000	Contributions and donations from Private Sources	19,440	20,000	-	-	-	-	39,440
369.900	Other Miscellaneous Revenues	465,889	-	-	327,778	135,000	-	928,667
380.000	Other Sources	3,856,770	758,734	-	-	9,095,914	-	13,711,418
381.000	Inter-Fund Group Transfers In	3,725,400	797,643	2,263,199	4,185,434	3,370,788	-	14,342,464
382.000	Contributions from Enterprise Operations	2,988,504	-	-	-	186,482	-	3,174,986
384.000	Debt Proceeds	-	-	-	-	-	-	-
388.100	Sale of General Capital Assets	-	-	-	-	3,000	-	3,000
389.200	Proprietary - Federal Grants and Donations	-	-	-	-	1,012,500	-	1,012,500
389.300	Proprietary - State Grants and Donations	-	-	-	-	2,065,787	-	2,065,787
389.400	Other Grants	-	-	-	-	-	-	-
Total FY 2025-2026 Revenues		52,388,280	3,058,270	2,263,199	5,562,421	66,190,717	1,652,943	131,115,830

ATTACHMENT 'A'

Account Code	Expenditure Description	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Total
511	Legislative	150,852	-	-	-	-	-	150,852
512	Executive	878,333	-	-	-	-	-	878,333
513	Financial and Administrative	4,283,358	-	-	1,409,082	-	1,556,738	7,249,178
514	Legal counsel	500,959	-	-	-	-	-	500,959
515	Comprehensive Planning	1,105,211	-	-	-	-	-	1,105,211
517	Debt Service Payments	-	-	2,263,199	-	-	-	2,263,199
519	Other General Governmental Services	4,203,171	20,000	-	424,057	-	-	4,647,228
521	Law Enforcement	14,500,126	3,000	-	815,635	-	-	15,318,761
522	Fire Control	11,135,716	330,000	-	296,200	-	-	11,761,916
524	Protective Inspections	73,529	-	-	-	3,547,283	-	3,620,812
533	Water Utility Services	-	-	-	-	11,223,600	-	11,223,600
534	Garbage/Solid Waste Control Services	-	-	-	-	6,251,018	-	6,251,018
535	Sewer/Wastewater Services	-	-	-	-	19,490,030	-	19,490,030
536	Water-Sewer Combination Services	-	-	-	-	5,673,870	-	5,673,870
538	Flood Control/Stormwater Management	-	-	-	-	2,942,302	-	2,942,302
539	Other Physical Environment	1,839,591	373,734	-	237,146	3,161,907	-	5,612,378
541	Road and Street Facilities	2,435,682	388,540	-	585,009	-	-	3,409,231
542	Airports	-	-	-	-	3,273,157	-	3,273,157
549	Other Transportation Systems/Services	16,413	-	-	-	-	-	16,413
552	Industry Development	476,745	-	-	-	-	-	476,745
569	Other Human Services	-	817,643	-	-	-	-	817,643
572	Parks and Recreation	4,947,580	-	-	1,795,292	-	-	6,742,872
573	Cultural Services	17,577	-	-	-	-	-	17,577
574	Special Events	72,000	-	-	-	-	-	72,000
575	Special Recreation Facilities	186,391	-	-	-	-	-	186,391
579	Other Culture/Recreation	44,278	-	-	-	-	-	44,278
581	Inter-Fund Group Transfers Out	5,520,768	1,125,353	-	-	10,627,550	96,205	17,369,876
Total FY 2025-2026 Expenditures		52,388,280	3,058,270	2,263,199	5,562,421	66,190,717	1,652,943	131,115,830