

RESOLUTION NO. 2019 - 74

A RESOLUTION OF THE CITY COMMISSION OF DELAND, FLORIDA, ADOPTING THE FINAL BUDGET FOR THE FISCAL YEAR 2019-20; REPEALING RESOLUTION 2019-68 WHICH ADOPTED A TENTATIVE BUDGET FOR FISCAL YEAR 2019-20; 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 final budget; and

WHEREAS, a public hearing to finalize the budget was held on September 16, 2019; and

WHEREAS, it is necessary for the City to approve and adopt its budget for the fiscal year 2019-20; and

WHEREAS, the City Manager recommends approval of the budget.

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

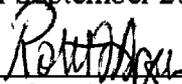
Section 1. Resolution 2019-68, adopted September 11, 2019, which set a tentative budget, is hereby repealed in its entirety.

Section 2. The budgets for the General Fund at \$32,635,163, Confiscated Trust Fund at \$3,000, Homeless Shelter Fund at \$315,825, Governmental Impact Fees Trust Fund at \$1,011,500, Grants and Special Revenue Fund at \$675,820, Debt Service Fund at \$2,254,212, Capital and Grant Projects Fund at \$2,149,502, Water and Sewer Revenue Fund at \$27,418,956, Water and Wastewater Trust Fund at \$3,992,269, Airport Fund at \$4,610,414, Refuse Collection Fund at \$4,000,200, Stormwater Fund at \$2,045,988, Permits and Inspections Fund at \$1,993,564, Health Insurance Cost Containment Fund at \$569,635, and Workers' Compensation Self-Insurance Fund \$775,480 for fiscal year 2019-20 as detailed on Attachment 'A', in accordance with s.166.241, F.S. as amended, and the Capital Improvement Program for fiscal years 2020-2021 through 2022-2025, as submitted, are hereby approved.

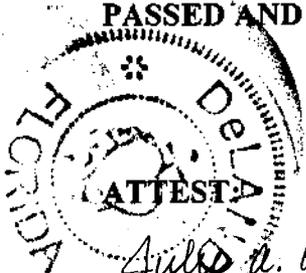
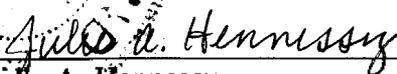
Section 3. Any resolution or part of a resolution in conflict herewith is hereby repealed.

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

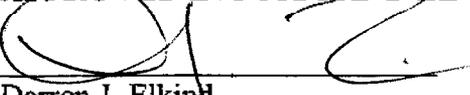
PASSED AND DULY ADOPTED this 16th day of September 2019.



Robert F. Adgar
Mayor - Commissioner


ATTEST:

Julie A. Hennessy
City Clerk - Auditor

APPROVED IN FORM AND LEGALITY:



Darren J. Elkind
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 16, 2019, 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 16th day of September 2019.

Julie A. Hennessy
Julie A. Hennessy
City Clerk - Auditor



ATTACHMENT 'A'

| <u>Account Code</u> | <u>Revenue Description</u> | <u>General</u> | <u>Special Revenue</u> | <u>Debt Service</u> | <u>Capital Projects</u> | <u>Enterprise</u> | <u>Internal Service</u> | <u>Total</u> |
|------------------------------------|--|-------------------|------------------------|---------------------|-------------------------|-------------------|-------------------------|-------------------|
| 311000 | Ad Valorem Taxes | 11,876,096 | - | - | 359,792 | - | - | 12,235,888 |
| 312400 | Local Option Gas Tax | 360,649 | 264,592 | - | - | - | - | 625,241 |
| 312510 | Fire Insurance Premium Tax (Firefighters' Pension) | 142,999 | - | - | - | - | - | 142,999 |
| 312520 | Casualty Insurance Premium Tax (Police Officers' Retirement) | 180,302 | - | - | - | - | - | 180,302 |
| 314100 | Utility Service Tax - Electricity | 3,337,899 | - | - | - | - | - | 3,337,899 |
| 314300 | Utility Service Tax - Water | 718,871 | - | - | - | - | - | 718,871 |
| 314400 | Utility Service Tax - Gas | 190,575 | - | - | - | - | - | 190,575 |
| 314800 | Utility Service Tax - Propane | 60,907 | - | - | - | - | - | 60,907 |
| 315000 | Communications Service Tax (Chapter 202) | 866,776 | - | - | - | - | - | 866,776 |
| 316000 | Local Business Tax (Chapter 205) | 255,571 | - | - | - | - | - | 255,571 |
| 319000 | Other General Taxes | - | - | - | - | - | - | - |
| 322000 | Building Permits | - | - | - | - | 1,253,635 | - | 1,253,635 |
| 323100 | Franchise Fee - Electricity | 2,906,473 | - | - | - | - | - | 2,906,473 |
| 323400 | Franchise Fee - Gas | 118,507 | - | - | - | - | - | 118,507 |
| 323700 | Franchise Fee - Solid Waste | 418,848 | - | - | - | - | - | 418,848 |
| 324110 | Impact Fees - Residential - Public Safety | - | 241,000 | - | - | - | - | 241,000 |
| 324210 | Impact Fees - Residential - Physical Environment | - | - | - | - | 3,469,938 | - | 3,469,938 |
| 324220 | Fair Share and Supplemental | - | - | - | - | - | - | - |
| 324610 | Impact Fees - Residential - Culture/Recreation | - | 559,500 | - | - | - | - | 559,500 |
| 324710 | Impact Fees - Residential - Other | - | 211,000 | - | - | - | - | 211,000 |
| 329000 | Other Permits, Fees & Special Assessments | 50,820 | - | - | - | 1,500 | - | 52,320 |
| 331100 | Federal Grant - General Government | 50,093 | - | - | - | - | - | 50,093 |
| 331200 | Federal Grant - Public Safety | 183,048 | 186,328 | - | - | - | - | 369,376 |
| 331390 | Federal Grant - Other Physical Environment | - | - | - | - | - | - | - |
| 331400 | Federal Grant - Airport Development | - | - | - | - | 1,770,000 | - | 1,770,000 |
| 331500 | Federal Grant - FEMA | - | - | - | - | - | - | - |
| 334400 | State Grant - Airport Development | - | - | - | - | 1,013,333 | - | 1,013,333 |
| 334700 | State Grant - Culture/Recreation | - | - | - | - | - | - | - |
| 335120 | State Revenue Sharing - Proceeds | 1,252,848 | - | - | - | - | - | 1,252,848 |
| 335140 | State Revenue Sharing - Mobile Home Licenses | 17,000 | - | - | - | - | - | 17,000 |
| 335150 | State Revenue Sharing - Alcoholic Beverage Licenses | 25,000 | - | - | - | - | - | 25,000 |
| 335180 | State Revenue Sharing - Local Government Half-Cent Sales Tax | 2,024,372 | - | - | - | - | - | 2,024,372 |
| 335230 | State Revenue Sharing - Emergency Management Assistance | 17,110 | - | - | - | - | - | 17,110 |
| 335410 | State Revenue Sharing - Airport Development | 24,000 | - | - | - | - | - | 24,000 |
| 337000 | Grants from Local Units | - | 25,000 | - | - | - | - | 25,000 |
| 338000 | Shared Revenue From Other Local Units | 28,467 | - | - | - | - | - | 28,467 |
| 339000 | Payments From Other Local Units in Lieu Of Taxes | 2,342,999 | - | - | - | - | - | 2,342,999 |
| 341200 | Internal Service Fund Fees and Charges | - | - | - | - | - | 1,345,115 | 1,345,115 |
| 341400 | Service Charge - General Government | 179,440 | - | - | - | 155,500 | - | 334,940 |
| 341900 | Other General Government Charges and Fees | - | - | - | - | 7,500 | - | 7,500 |
| 342100 | Service Charge - Law Enforcement Services | 91,503 | - | - | - | - | - | 91,503 |
| 342200 | Service Charge - Fire Protection | 5,500 | - | - | - | - | - | 5,500 |
| 342900 | Service Charge - Other Public Safety Charges and Fees | 26,000 | - | - | - | - | - | 26,000 |
| 343300 | Service Charge - Water Utility | - | - | - | - | 12,155,161 | - | 12,155,161 |
| 343400 | Service Charge - Garbage/Solid Waste | - | - | - | - | 4,000,200 | - | 4,000,200 |
| 343500 | Service Charge - Sewer/Wastewater Utility | - | - | - | - | 11,206,668 | - | 11,206,668 |
| 343600 | Service Charge - Water/Sewer Combination Utility | - | - | - | - | 25,606 | - | 25,606 |
| 343700 | Service Charge - Conservation and Resource Management | 1,500 | - | - | - | - | - | 1,500 |
| 343800 | Service Charge - Fleet Maintenance Service | - | - | - | - | - | - | - |
| 343900 | Service Charge - Other Physical Environment Charges | - | - | - | - | 18,000 | - | 18,000 |
| 344100 | Service Charge - Airports | - | - | - | - | 315,458 | - | 315,458 |
| 347200 | Service Charge - Parks and Recreation | 54,907 | - | - | - | - | - | 54,907 |
| 347400 | Service Charge - Special Events | 87,307 | - | - | - | 98,149 | - | 185,456 |
| 347500 | Service Charge - Special Recreation Facilities | 284,650 | - | - | - | - | - | 284,650 |
| 347900 | Service Charge - Other Culture/Recreation Charges | - | - | - | - | - | - | - |
| 349000 | Other Charges for Services | - | - | - | - | 388,857 | - | 388,857 |
| 351100 | Judgments and Fines - As Decided by County Court Criminal | 32,000 | - | - | - | - | - | 32,000 |
| 351300 | Judgments and Fines - As Decided by County Court Civil | 4,000 | - | - | - | - | - | 4,000 |
| 351400 | Judgments and Fines - As Decided by Circuit Court Civil | 14,000 | 3,000 | - | - | - | - | 17,000 |
| 359000 | Other Judgments, Fines and Forfeits | 35,000 | - | - | - | - | - | 35,000 |
| 361100 | Interest | 90,000 | - | - | - | 351,551 | - | 441,551 |
| 362000 | Rents and Royalties | - | - | - | - | 1,246,894 | - | 1,246,894 |
| 364000 | Disposition of Fixed Assets | 5,000 | - | - | - | 2,000 | - | 7,000 |
| 366000 | Contributions and donations from Private Sources | 17,000 | 240,825 | - | - | - | - | 257,825 |
| 369900 | Other Miscellaneous Revenues | 413,070 | - | - | - | 144,675 | - | 557,745 |
| 381000 | Inter-Fund Group Transfers In | 1,935,600 | 274,900 | 2,254,212 | 1,789,710 | 6,314,566 | - | 12,568,988 |
| 382000 | Contributions from Enterprise Operations | 1,908,456 | - | - | - | 122,200 | - | 2,030,656 |
| 384000 | Debt Proceeds | - | - | - | - | - | - | - |
| Total FY 2019-2020 Revenues | | 32,635,163 | 2,006,145 | 2,254,212 | 2,149,502 | 44,061,391 | 1,345,115 | 84,451,528 |

| <u>Account Code</u> | <u>Expenditure Description</u> | <u>General</u> | <u>Special Revenue</u> | <u>Debt Service</u> | <u>Capital Projects</u> | <u>Enterprise</u> | <u>Internal Service</u> | <u>Total</u> |
|---------------------|--|-------------------|------------------------|---------------------|-------------------------|-------------------|-------------------------|-------------------|
| 511 | Legislative | 119,180 | - | - | - | - | - | 119,180 |
| 512 | Executive | 640,558 | - | - | - | - | - | 640,558 |
| 513 | Financial and Administrative | 3,301,357 | - | - | 493,877 | - | 1,345,115 | 5,140,349 |
| 514 | Legal counsel | 313,660 | - | - | - | - | - | 313,660 |
| 515 | Comprehensive Planning | 577,476 | - | - | - | - | - | 577,476 |
| 517 | General Government Debt Services | - | - | 2,254,212 | - | - | - | 2,254,212 |
| 519 | Other General Governmental Services | 6,100,332 | 1,011,500 | - | 19,447 | - | - | 7,131,279 |
| 521 | Law Enforcement | 9,423,197 | 3,000 | - | 605,427 | - | - | 10,031,624 |
| 522 | Fire Control | 5,331,713 | - | - | 672,677 | - | - | 6,004,390 |
| 524 | Protective Inspections | 126,026 | - | - | - | 1,993,564 | - | 2,119,590 |
| 533 | Water Utility Services | - | - | - | - | 7,273,557 | - | 7,273,557 |
| 534 | Garbage/Solid Waste Control Services | - | - | - | - | 4,000,200 | - | 4,000,200 |
| 535 | Sewer/Wastewater Services | - | - | - | - | 11,994,217 | - | 11,994,217 |
| 536 | Water-Sewer Combination Services | - | - | - | - | 10,279,996 | - | 10,279,996 |
| 539 | Other Physical Environment | 1,249,415 | - | - | 172,348 | 1,863,455 | - | 3,285,218 |
| 541 | Road and Street Facilities | 1,907,987 | 675,820 | - | 78,701 | 2,045,988 | - | 4,708,496 |
| 542 | Airports | - | - | - | - | 4,610,414 | - | 4,610,414 |
| 549 | Other Transportation Systems/Services | 19,767 | - | - | - | - | - | 19,767 |
| 552 | Industry Development | 347,148 | - | - | - | - | - | 347,148 |
| 569 | Other Human Services | - | 315,825 | - | - | - | - | 315,825 |
| 572 | Parks and Recreation | 3,019,927 | - | - | 107,025 | - | - | 3,126,952 |
| 573 | Cultural Services | 28,731 | - | - | - | - | - | 28,731 |
| 575 | Special Recreation Facilities | 117,605 | - | - | - | - | - | 117,605 |
| 579 | Other Culture/Recreation | 11,084 | - | - | - | - | - | 11,084 |
| | Total FY 2019-2020 Expenditures | 32,635,163 | 2,006,145 | 2,254,212 | 2,149,502 | 44,061,391 | 1,345,115 | 84,451,528 |