

RESOLUTION 145-23

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF DELRAY BEACH, FLORIDA, APPROVING A FINAL BUDGET AND MAKING APPROPRIATIONS OF SUMS OF MONEY FOR ALL EXPENDITURES OF THE CITY OF DELRAY BEACH FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2023 AND ENDING ON SEPTEMBER 30, 2024; PRESCRIBING THE TERMS, CONDITIONS, AND PROVISIONS WITH RESPECT TO THE ITEMS OF APPROPRIATIONS AND THEIR PAYMENT; PROVIDING FOR SUPPLEMENTAL APPROPRIATIONS AND RE-APPROPRIATIONS; PROVIDING FOR SEVERABILITY OF PARTS HEREOF IF DECLARED INVALID; PROVIDING AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF DELRAY BEACH, FLORIDA, AS FOLLOWS:

Section 1. This Resolution shall be known as the Fiscal Year 2023-24 Final Budget Resolution of the City of Delray Beach. Said Final Fiscal Year 2023-24 Budget is summarized in the attachment hereto, labeled as Exhibit "A". Said Final Budget is fully detailed in the Fiscal Year 2023-24 Adopted Financial Plan and the line-item revenue and expenditure budgets, which collectively comprise the Adopted Budget of the City of Delray Beach, and all of which may be reviewed on the City's website. The sums provided for in the Fiscal Year 2023-24 Final Budget are hereby appropriated upon the terms and conditions set forth hereafter.

Section 2. No money shall be drawn from the treasury of the City, nor shall any obligations for expenditure of money be incurred, except pursuant to the budget appropriations. The City Commission may transfer any unencumbered appropriation balance, or any portion thereof from one department, fund, or agency to another. The balance in any General Fund Appropriation which has not been encumbered at the end of the fiscal year shall revert to the General Fund and be reappropriated during the next fiscal year.

Section 3. No department, bureau, agency, or individual receiving appropriations under the provisions of this Resolution shall exceed the amount of its appropriation, except with the consent and approval of the City Commission first obtained.

Section 4. All funds received from specific grant/entitlement sources, pursuant to statutes of the State of Florida or federal law shall be deposited in the manner specified and said revenue is hereby appropriated solely for the purposes or uses authorized by applicable law, whether State or Federal, which created the revenue entitlement of the City of Delray Beach, Florida.

Section 5. None of the monies enumerated in this Resolution in connection with any Fund of the City shall be expended for any purpose other than a qualified public purpose, and it shall be the duty of the Chief Financial Officer to report known violations of this Section to the City Manager.

Section 6. All monies collected by any department, bureau, agency, or individual of the City government shall be promptly deposited into the City Treasury.

Section 7. The Chief Financial Officer shall proceed with the collection and enforcement of all revenue entitlement of the City of Delray Beach, including taxes levied, as shall be necessary to obtain the revenue funds provided for in this Resolution. Further, the Chief Financial Officer shall be responsible for receiving the ad valorem taxes collected by the Tax Collector for Palm Beach County, Florida, at the millage rate certified to the Property Appraiser for Palm Beach County, Florida, by the action of the City Commission.

Section 8. On September 30, 2023, the Chief Financial Officer is authorized to reserve unpaid purchase orders, outstanding contracts, and other commitments. Said amounts reserved shall be designated as assigned fund balance under fund equity and shall be carried forward into the next fiscal year as additions to the respective budgets.

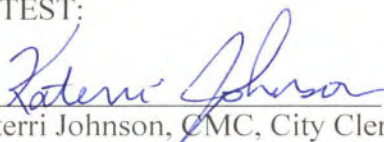
Section 9. The first public hearing on the proposed budget was held on September 5, 2023.

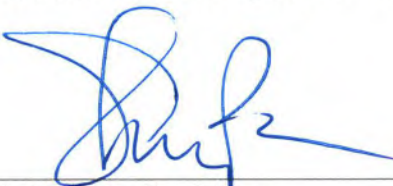
Section 10. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED upon reading by title only, after posting on the City's website and available upon request, for at least three (3) days prior to adoption, pursuant to s. 200.065, this 5<sup>th</sup> day of September 2023.

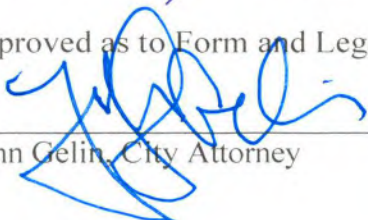
PASSED AND ADOPTED upon reading by title only, after posting on the City's website and available upon request, for at least three (3) days prior to adoption, pursuant to s. 200.065, this 18<sup>th</sup> day of September 2023.

ATTEST:

  
Katerri Johnson, CMC, City Clerk

  
Shelly Petrolia, Mayor

Approved as to Form and Legal Sufficiency:

  
Lynn Gelin, City Attorney



**EXHIBIT A**  
**BUDGET SUMMARY**  
**CITY OF DELRAY BEACH, FLORIDA - FISCAL YEAR 2023-24**  
**\*THE PROPOSED OPERATING BUDGET EXPENDITURES OF CITY OF DELRAY BEACH ARE 18.2%**  
**MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES**

	GENERAL FUND	DEBT SERVICE FUNDS	DOWNTOWN DEVELOPMENT FUND	ENTERPRISE FUNDS	SPECIAL REVENUE FUNDS	INTERNAL SERVICE FUNDS	CAPITAL PROJECTS FUNDS	TOTAL	
<b>CASH BALANCES BROUGHT FORWARD</b>	7,257,403	0	0	1,884,368	6,973,906	1,500,000	36,636,500	54,252,177	
<b>ESTIMATED REVENUES:</b>									
TAXES	Millages								
AD VALOREM TAXES - OPERATING	6.3611	100,521,557	0	0	0	0	0	100,521,557	
AD VALOREM TAXES - DEBT	0.1371	0	2,134,355	0	0	0	0	2,134,355	
AD VALOREM TAXES - DELINQUENT		75,000	0	0	0	0	0	75,000	
AD VALOREM TAXES - DDA	1.0000	0	0	1,711,104	0	0	0	1,711,104	
Sales & Use Taxes		0	0	0	1,690,000	0	0	1,690,000	
Utility Taxes		8,175,000	0	0	0	0	0	8,175,000	
Other Taxes		4,565,000	0	0	0	0	0	4,565,000	
Franchise, Licenses, Permits & Spec Assessments		9,071,811	0	1,000	11,480,260	0	0	20,553,071	
Intergovernmental		13,624,442	0	956,323	1,234,535	0	11,546,922	27,362,222	
Charges for Services		17,969,781	0	65,873,778	228,250	0	0	84,071,809	
Fines & Forfeitures		1,594,680	0	0	165,000	0	0	1,759,680	
Miscellaneous Revenues		15,349,633	980	6,628,088	646,021	941,840	23,100,000	46,666,562	
Internal Services Charges		0	0	0	0	31,710,180	0	31,710,180	
Other Financing Sources		6,707,300	3,434,900	0	4,667,677	1,399,060	3,956,096	13,140,000	
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>		<b>177,654,204</b>	<b>5,569,255</b>	<b>1,712,084</b>	<b>78,126,866</b>	<b>16,843,126</b>	<b>36,608,116</b>	<b>47,786,922</b>	<b>364,300,573</b>
<b>TOTAL ESTIMATED REVENUES AND BALANCES</b>		<b>184,911,607</b>	<b>5,569,255</b>	<b>1,712,084</b>	<b>80,011,234</b>	<b>23,817,032</b>	<b>38,108,116</b>	<b>84,423,422</b>	<b>418,552,750</b>
<b>EXPENDITURES/EXPENSES:</b>									
General Government Services		25,869,338	0	0	80,000	0	1,285,922	27,235,260	
Public Safety		95,810,097	0	0	999,000	0	9,150,000	105,959,097	
Physical Environment		1,526,775	0	0	61,408,473	11,441,382	0	31,973,750	
Transportation		5,392,111	0	0	0	1,490,000	0	32,386,000	
Economic Environment		22,142,465	0	1,712,084	0	4,790,656	0	28,645,205	
Human Services		514,266	0	0	0	0	0	514,266	
Culture & Recreation		22,277,103	0	0	5,466,136	2,846,698	0	6,015,000	
Debt Service		387,566	5,569,255	0	50,613	0	800,000	3,512,750	
Internal Services		0	0	0	0	0	36,184,773	0	
Other Financing Uses		10,818,770	0	0	4,864,430	1,994,432	0	100,000	
<b>TOTAL EXPENDITURES/EXPENSES</b>		<b>184,738,491</b>	<b>5,569,255</b>	<b>1,712,084</b>	<b>71,789,652</b>	<b>23,642,168</b>	<b>36,984,773</b>	<b>84,423,422</b>	<b>408,859,845</b>
Reserves		173,116	0	0	8,221,582	174,864	1,123,343	0	9,692,905
<b>TOTAL EXPENDITURES AND RESERVES</b>		<b>184,911,607</b>	<b>5,569,255</b>	<b>1,712,084</b>	<b>80,011,234</b>	<b>23,817,032</b>	<b>38,108,116</b>	<b>84,423,422</b>	<b>418,552,750</b>

The tentative, adopted, and/or final budgets are on file in the office of the above referenced taxing authority as a public record.