

**CITY OF
DELRAY
BEACH**

**FISCAL YEAR 2023-24
PROPOSED BUDGET**

**1st Public Budget Hearing
September 5, 2023**

PRESENTED by: Finance Department



AGENDA

- Proposed Millage Rates
- Total Citywide Operating Budget
- Proposed Budget Changes Since July 11, 2023 Workshop
- General Fund Revenues and Expenditures by Category/Department
- Revenues and Expenditures – Other Funds
- Next Steps
- Q&A

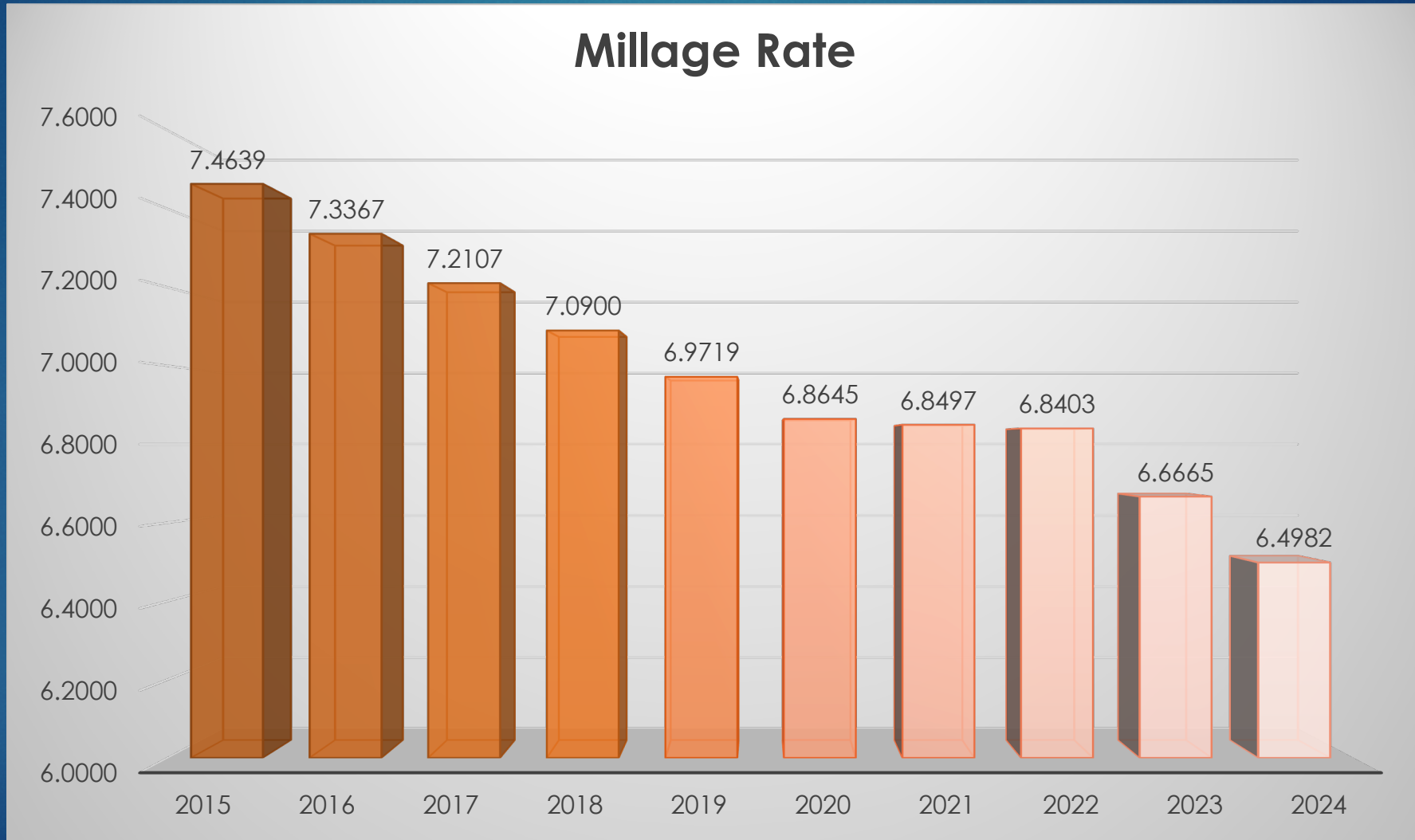


PROPOSED MILLAGE RATES

Millage Rate Recommendation

	FY2022 Adopted	FY2023 Adopted	FY2024 Recommendation
Operating Millage Rate	6.6611	6.5111	6.3611
Debt Millage Rate	0.1792	0.1554	0.1371
Total Millage Rate	6.8403	6.6665	6.4982

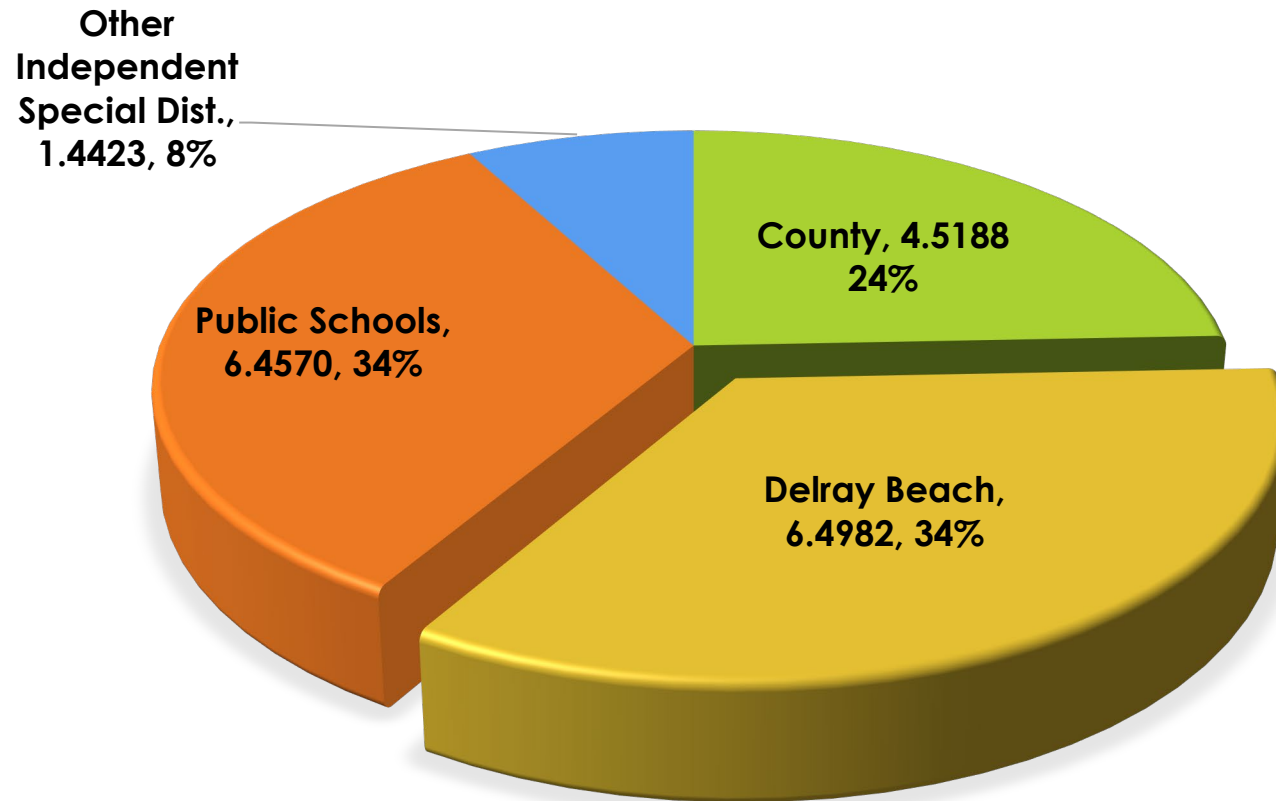
Millage Rate History – Last Ten Years



Proposed Millage Rates

(All Taxing Authorities)

Total Millage Rate: 18.9163



Homeowner pays \$1,949 in ad valorem taxes to the City, assuming \$300k taxable value.

City of Delray Beach

FY2023-24

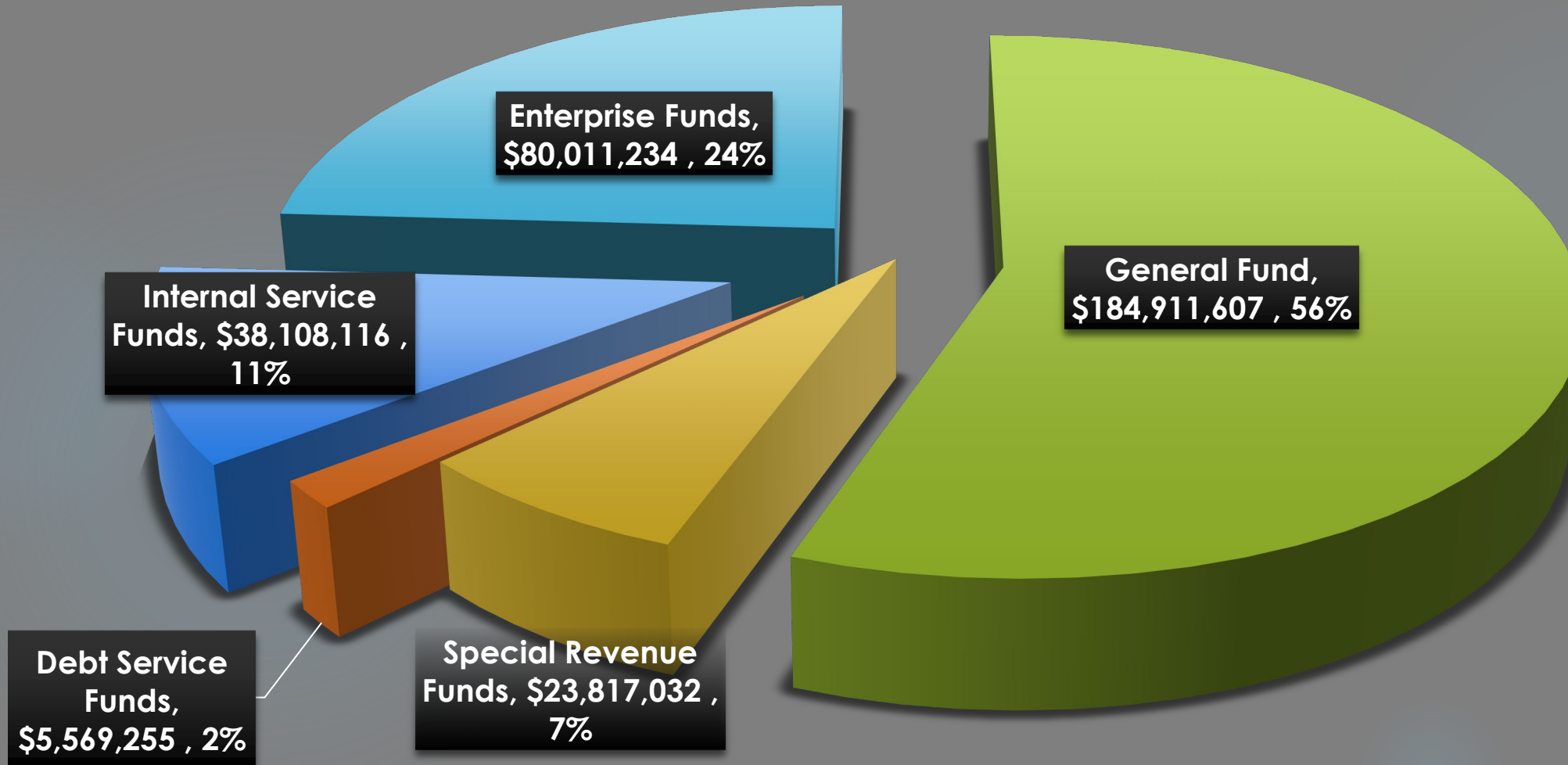
6

Proposed Operating Budget

Fund	Amended Budget FY 2022-23	Proposed Budget FY 2023-24	\$ Change FY 23/24	% Change FY 23/24
General Fund	\$169,200,684	\$184,911,607	\$15,710,923	9%
Special Revenues	\$27,004,539	\$23,817,032	(\$3,187,507)	-12%
Enterprise Funds	\$61,954,233	\$80,011,234	\$18,057,001	29%
Debt Service	\$5,559,740	\$5,569,255	\$9,515	0%
Internal Service Funds	\$33,621,535	\$38,108,116	\$4,486,581	13%
Grand Total	\$297,340,731	\$332,417,244	\$35,076,513	12%

Total Citywide Budget by Fund Type

\$332,417,244



FY 2023-24 Tentative Budget Changes

(Since 7/11/2023 Workshop)

8

General Fund

Increase in funding to DB
Public Library - \$92,442

Transfer to Capital Projects
Fund for Tennis Stadium
Renovations - \$500,000

General Fund Revenues

9

	FY 2022-23 Revised Budget	FY 2023-24 Proposed Budget	\$ Change	% Change
Taxes	\$103,034,352	\$113,336,557	\$10,302,205	10%
Fees and Permits	9,763,738	9,071,811	(691,927)	-7%
Intergovernmental	13,948,050	13,624,442	(323,608)	-2%
Charges for Services	17,118,074	17,969,781	851,707	5%
Fines and Forfeitures	1,053,500	1,594,680	541,180	51%
Miscellaneous	13,621,841	15,349,633	1,727,792	13%
Transfers In	6,689,784	6,707,300	17,516	0%
Other Sources	3,971,345	7,257,403	3,286,058	83%
TOTAL	\$169,200,684	\$184,911,607	\$15,710,923	9%

General Fund Expenditures

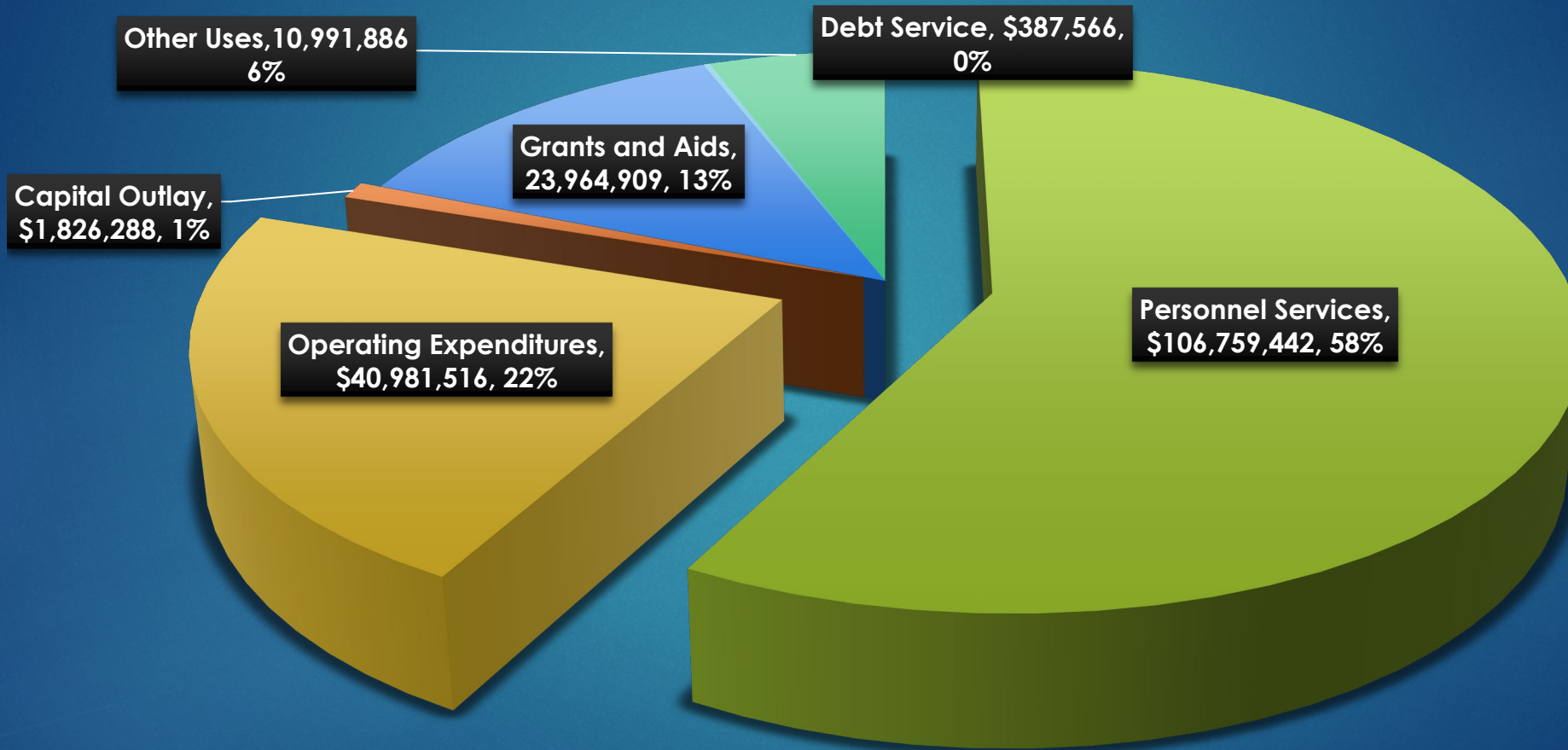
10

	FY 2022-23 Revised Budget	FY 2023-24 Proposed Budget	\$ Change	% Change
Personnel Services	\$100,447,398	\$106,759,442	\$6,312,044	6%
Operating Expenditures	37,802,118	40,981,516	3,179,398	8%
Capital Outlay	715,271	1,826,288	1,111,017	155%
Grants and Aids	20,602,947	23,964,909	3,361,962	16%
Debt Service	387,566	387,566	-	0%
Other Uses	9,245,384	10,991,886	1,746,502	19%
TOTAL	\$169,200,684	\$184,911,607	\$15,710,923	9%

General Fund Expenditures by Category

\$184,911,607

11



General Fund Expenditures By Department

12

Department	FY 2022-23 Amended	FY 2023-24 Proposed	\$ Change FY23/24	% Change FY23/24
City Commission	\$ 536,336	\$ 541,547	\$ 5,211	1.0%
City Manager	2,416,391	2,335,216	(81,175)	-3.4%
Finance	2,881,878	2,961,760	79,882	2.8%
City Attorney	1,448,584	1,608,538	159,954	11.0%
City Clerk	850,773	689,837	(160,936)	-18.9%
Information Technology	5,523,565	5,898,717	375,152	6.8%
Human Resources	1,098,366	1,146,010	47,644	4.3%
Communications	508,585	731,435	222,850	43.8%
Police	44,444,636	48,848,501	4,403,865	9.9%
Fire Rescue	41,808,824	44,351,294	2,542,470	6.1%
Neighborhood & Community Services	3,805,422	4,407,194	601,772	15.8%
Development Services	2,501,336	2,403,399	(97,937)	-3.9%
Public Works	11,832,325	12,368,214	535,889	4.5%
Parks	19,175,767	21,143,584	1,967,817	10.3%
<i>Sub-total Departmental Expenditures</i>	<i>\$ 138,832,788</i>	<i>\$ 149,435,246</i>	<i>\$ 10,602,458</i>	<i>7.6%</i>
Non-Departmental	30,367,896	35,476,361	5,108,465	16.8%
Total	\$ 169,200,684	\$ 184,911,607	\$ 15,710,923	9.3%

Special Revenue Funds

13

Fund	FY 2022-23 Revised Budget	FY 2023-24 Proposed Budget	\$ Change	% Change
Building Fund	\$ 10,914,075	\$ 12,231,750	\$1,317,675	12%
Law Enforcement Trust Fund	308,000	308,000	-	0%
Local Option Gas Tax Fund	1,100,000	1,200,000	100,000	9%
Local Option Gas Tax Five Cents	923,428	490,000	(433,428)	-47%
Special Projects	3,366,271	2,608,270	(758,001)	-23%
Recreation Impact Fee Fund	1,095,222	560,000	(535,222)	-49%
Neighborhood Services Fund	8,125,103	4,808,574	(3,316,529)	-41%
Beautification Trust Fund	1,172,440	1,610,438	437,998	37%
TOTAL	\$27,004,539	\$23,817,032	(3,187,507)	-12%

Enterprise Funds

14

Fund	FY 2022-23 Revised Budget	FY 2023-24 Proposed Budget	\$ Change	% Change
City Marina	\$195,256	\$331,534	\$136,278	70%
Sanitation	7,265,984	9,487,272	2,221,288	31%
Water and Sewer	40,225,436	48,382,359	8,156,923	20%
DB Municipal Golf Course	3,840,789	3,868,394	27,605	1%
Lakeview Golf Course	1,393,300	1,596,540	203,240	15%
Stormwater	8,231,674	15,594,160	7,362,486	89%
Cemetery	801,794	750,975	(50,819)	-6%
TOTAL	\$ 61,954,233	\$80,011,234	\$18,057,001	29%

Internal Service Funds

15

Fund	FY 2022-23 Revised Budget	FY 2023-24 Proposed Budget	\$ Change	% Change
Garage Fund	\$10,381,610	\$12,001,801	\$1,620,191	16%
Insurance Fund	\$23,239,925	\$26,106,315	\$2,866,390	12%
TOTAL	\$33,621,535	\$38,108,116	\$4,486,581	13%

Debt Service Funds

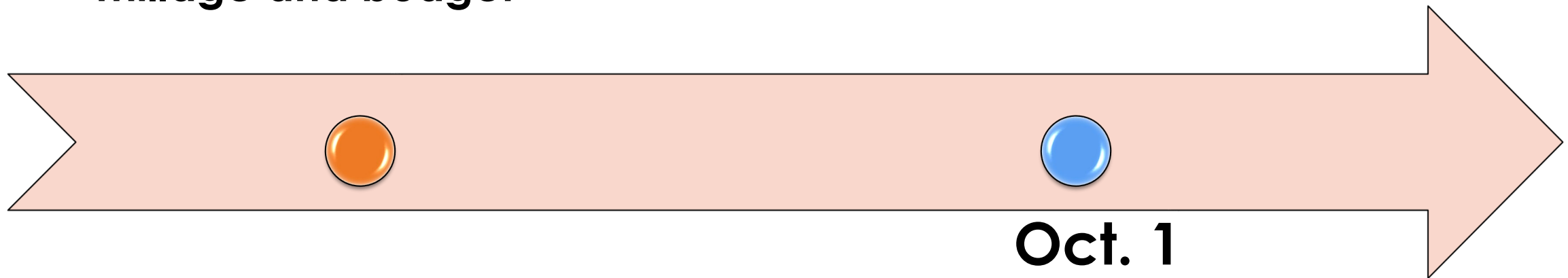
16

Fund	FY 2022-23 Revised Budget	FY 2023-24 Proposed Budget	\$ Change	% Change
General Obligation Bonds	\$2,130,840	\$2,134,355	\$3,515	0.2%
Utility Tax Bonds	\$3,428,900	\$3,434,900	\$6,000	0.2%
TOTAL	\$5,559,740	\$5,569,255	\$9,515	0.2%

NEXT STEPS

Sept. 18

**Second public hearing on
millage and budget**



Oct. 1

**Beginning of the new
fiscal year**

Questions?