



CITY OF DELRAY BEACH

FISCAL YEAR 2023 - 2024 BUDGET AT A GLANCE

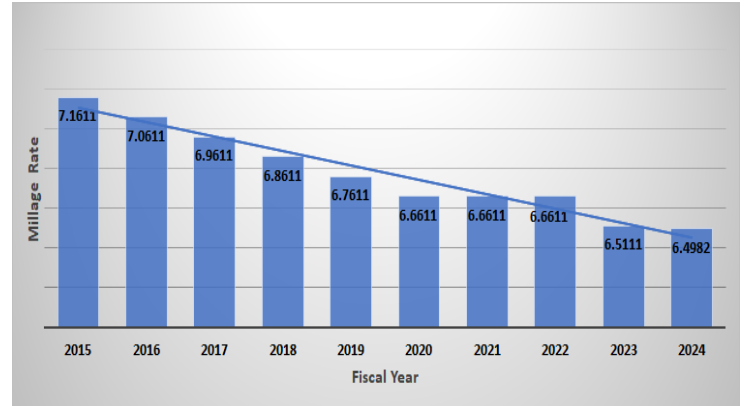
The City of Delray Beach is a full-service city with a Commission-Manager form of local government. The citizens elect the Mayor at large on a non-partisan basis every three years along with four Commissioners who are elected at large on a non-partisan basis for three years terms in alternating years. The City Commission sets policy, approves the legislation, adopts the Annual Budget, and sets rates and fees for City services.

Community Profile

Located in the southern end of Palm Beach County, Delray Beach was settled as an agricultural community in 1895 and later incorporated as the City of Delray Beach on May 11, 1927. The City has experienced substantial growth from 1,015 people in 1920 to 67,073 people today.

The City's median age is 51.0 with a median household income of \$69,804 and a median house ownership value of \$368,900. Delray Beach encompasses 17.4 square miles of planning area.

The City's **total budget of \$416.8 million** includes \$305.7 million in operating expenses and \$111.1 million in capital improvement expenditures. The General fund is the primary source of funding for basic government services such as public safety, street maintenance, parks, and recreation, and general administration.



Fiscal Year 2023-24 Adopted Millage Rates

- The adopted operating millage is 6.3611, which is 0.1500 mills lower than the current millage of 6.5111.
- The debt service millage for the general obligation debt is 0.1371.
- The total FY 2023-24 citywide millage is 6.4982. The total aggregate rolled back.

Fund	FY 2022-23 Revised Budget	FY 2023-24 Adopted Budget	FY 2023-24 Change in %
General	\$ 169,501,219	\$ 184,911,607	9.09%
Debt Service Fund			
GO Debt Service	2,130,840	2,134,355	0.16%
Utility Tax Debt Service	3,428,900	3,434,900	0.17%
Enterprise			
City Marina	195,256	331,534	69.79%
Sanitation	7,265,984	9,487,272	30.57%
Water and Sewer	38,503,413	48,382,359	25.66%
Municipal Golf Course	3,425,242	3,243,394	-5.31%
Lakeview Golf Course	829,689	1,146,540	38.19%
Stormwater Utility	2,362,177	3,679,160	55.75%
Special Revenue			
Law Enforcement Trust	308,000	308,000	0.00%
Special Projects	2,118,148	1,283,270	-39.42%
Grant	7,969,756	4,808,574	-39.66%
Beautification Trust	1,172,440	1,510,438	28.83%
Building Permits	9,715,000	8,231,750	-15.27%
Local Option Gas Tax 6 cents	1,100,000	1,200,000	9.09%
Internal Service			
City Garage	6,138,960	5,495,705	-10.48%
Insurance	23,239,925	26,106,315	12.33%
Total Operating Budget	\$ 279,404,949	\$ 305,695,173	9.41%
Capital Improvements	119,487,563	111,145,493	-6.98%
Total Financial Program	\$ 398,892,512	\$ 416,840,666	4.50%



Collected by the County, about 34% of the resident's county tax bill goes to the City; the rest is paid to other taxing authorities such as the County, the School board, and other special taxing districts.



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FISCAL YEAR 2023 - 2024 BUDGET AT A GLANCE

Millage and Tax Revenue Projections

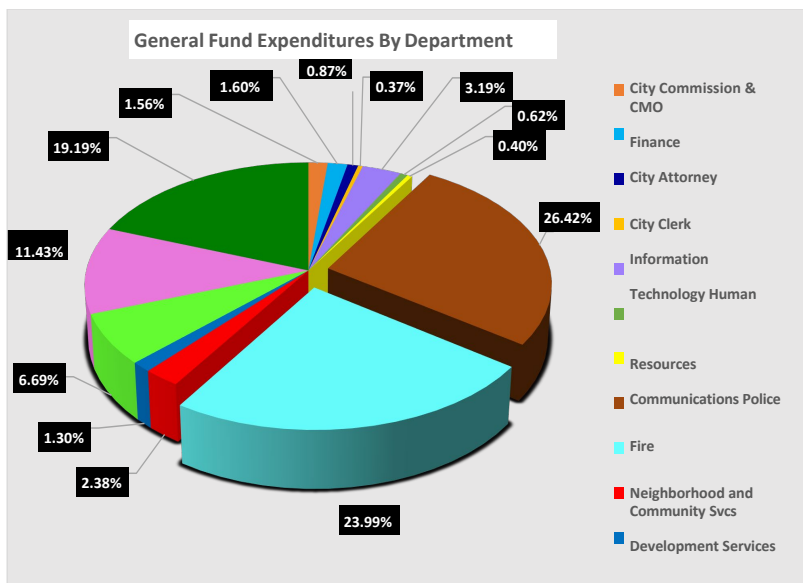
YEAR	Operating Millage / \$1000	Debt Millage / \$1000	Total Millage	Assessed Value	Assessed Value Growth
14	7.1611	0.3453	7.5064	6,594,864,216	6.25%
15	7.1611	0.3028	7.4639	7,239,395,652	9.77%
16	7.0611	0.2756	7.3367	7,981,341,482	10.25%
17	6.9611	0.2496	7.2107	8,799,184,526	10.25%
18	6.8611	0.2289	7.0900	9,610,320,394	9.22%
19	6.7611	0.2108	6.9719	10,415,841,153	8.38%
20	6.6611	0.2034	6.8645	11,089,878,317	6.47%
21	6.6611	0.1886	6.8497	11,888,367,678	7.20%
22	6.6611	0.1792	6.8403	12,501,909,398	5.16%
23	6.5111	0.1554	6.6665	14,404,201,390	15.22%
24	6.3611	0.1371	6.4982	16,375,692,423	13.39%

The operating portion of the tax levy is the millage rate established to fund the general operating expenses other than the portion of the budget to be funded from sources other than ad valorem taxes.

The debt service levy is the rate or the amount levied for the payment of principal and interest on any debt service secured by the full faith of the City.

The **General Fund** is the primary source of funding for basic government services. A large part of the services provided on a day-to-day basis includes police and fire protection, code enforcement, street maintenance, and maintenance of the City's grounds, parks, and facilities as well as the less visible services such as the executive management, financial accounting, legal counsel and comprehensive planning.

2023 - 2024 General Fund Expenditures Summary



Department	2022-23 Revised Budget	2023-24 Adopted	\$ Change
City Commission	\$ 536,336	\$ 541,547	\$ 5,211
City Manager	2,416,391	2,335,216	(81,175)
Finance	2,881,878	2,961,760	79,882
City Attorney	1,448,584	1,608,538	159,954
City Clerk	850,773	689,837	(160,936)
Information Technology	5,722,899	5,898,717	175,818
Human Resources	1,098,366	1,146,010	47,644
Communications	508,585	731,435	222,850
Police	44,444,636	48,848,501	4,403,865
Fire	41,808,824	44,351,294	2,542,470
Neighborhood and Community Svcs	3,805,422	4,407,194	601,772
Development Services	2,501,336	2,403,399	(97,937)
Public Works	11,933,525	12,368,214	434,689
Parks & Recreation	19,175,767	21,143,584	1,967,817
Non-Departmental	30,367,897	35,476,361	5,108,464
Total	\$ 169,501,219	\$ 184,911,607	\$ 15,410,388



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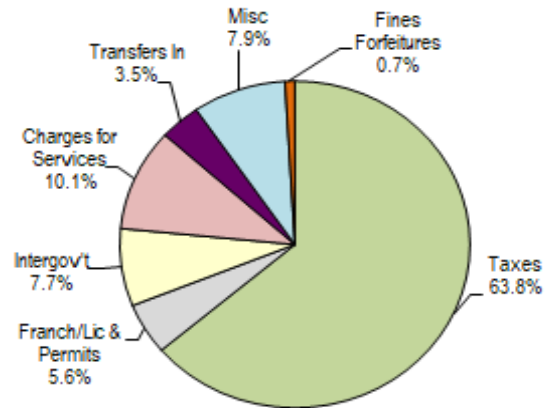
FISCAL YEAR 2023 - 2024 BUDGET AT A GLANCE

City of Delray Beach	
Adopted General Fund Budget Summary	
Fiscal Year 2023-24	
Cash Balances Brought Forward:	
Prior Year Surplus	\$ 7,257,403
Revenues:	
Taxes	\$ 113,336,557
Franchises, Licenses and Permits	9,071,811
Intergovernmental	13,624,442
Charges for Services	17,969,781
Fines and Forfeitures	1,594,680
Miscellaneous	15,349,633
Total Revenues	170,946,904
Other Financing Sources:	
Transfers in	6,707,300
Total Other Sources	6,707,300
Total Revenue & Other Sources	\$ 184,911,607
Expenditures:	
General Government	\$ 18,035,051
Public Safety	97,606,990
Public Works	12,368,213
Parks & Recreation	21,143,584
Grants	23,958,317
Debt Service	387,566
Miscellaneous	420,000
Land Acquisition and costs	-
Contingency	173,116
Total Expenditures	174,092,837
Bond Refinancing	
	-
Other Financing Uses:	
Operating transfers out	10,818,770
Total Other Uses	10,818,770
Total Expenditures & Other Uses	\$ 184,911,607

The General Fund included all government operations not required to be accounted for in another fund. It finances most City governmental services and is the principal operating fund of the City.

Our largest source of revenue is derived from taxes. This includes a \$6.3611 property tax levy per \$1,000 of assessed value. Other taxes include utility taxes, such as those appearing on your monthly electric bills, the City's portion of the county gas tax on motor fuel, and the Communications Services Tax.

Where the money comes from



The General Fund is the primary source of funding for basic government services. A large part of the services provided on a day-to-day basis includes police and fire protection, code enforcement, street maintenance, and maintenance of the City's grounds, parks, and facilities as well as the less visible services such as the executive management, financial accounting, legal counsel and comprehensive planning.

Where the money goes

