

RESOLUTION 175-24

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, 2024 AND ENDING ON SEPTEMBER 30, 2025; PRESCRIBING THE TERMS, CONDITIONS, AND PROVISIONS WITH RESPECT TO THE ITEMS OF APPROPRIATIONS AND PAYMENTS THEREFOR; PROVIDING FOR SUPPLEMENTAL APPROPRIATIONS AND RE-APPROPRIATIONS; PROVIDING FOR SEVERABILITY OF PARTS HEREOF IF DECLARED INVALID; PROVIDING AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.

WHEREAS, the City Commission of the City of Delray Beach is required to hold two public hearings on its estimates of the necessary and ordinary expenses and all extraordinary and special expenditures contemplated for the fiscal year beginning on October 1, 2024 and ending September 30, 2025, prior to adopting the final budget; and

WHEREAS, Florida Statute 200.065(2)(c), specifically requires that the final public hearing be held for the adoption of the City's final millage rate and final budget.

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 2024-25 Final Budget Resolution of the City of Delray Beach. Said Fiscal Year 2024-25 Final Budget is summarized in the attachment hereto, labeled as Exhibit "A". Said Final Budget is fully detailed in the Fiscal Year 2024-25 Adopted Financial Plan and the line-item revenue and expenditure budgets, which collectively comprise the Final Budget of the City of Delray Beach, and all of which may be reviewed on the City's website, and available upon request. The sums provided for in the Fiscal Year 2024-25 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, 2024, 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.

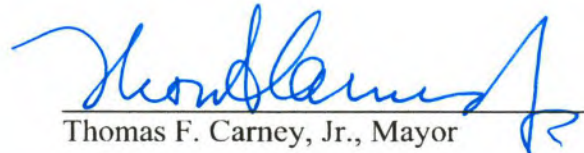
Section 9. The first public hearing on the Tentative budget was held on September 3, 2024.

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 two (2) days prior to adoption, pursuant to s. 200.065, this 16th day of September 2024.

ATTEST:


Katerri Johnson, CMC, City Clerk


Thomas F. Carney, Jr., Mayor

Approved as to Form and Legal Sufficiency:

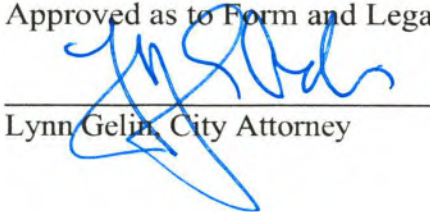

Lynn Gelin, City Attorney



EXHIBIT A (REVISED)
BUDGET SUMMARY
CITY OF DELRAY BEACH, FLORIDA - FISCAL YEAR 2024-25
***THE FINAL BUDGET EXPENDITURES OF CITY OF DELRAY BEACH ARE 36.1%**
MORE THAN LAST YEAR'S TOTAL EXPENDITURES

	GENERAL FUND	DEBT SERVICE FUNDS	DOWNTOWN DEVELOPMENT FUND	ENTERPRISE FUNDS	SPECIAL REVENUE FUNDS	INTERNAL SERVICE FUNDS	CAPITAL PROJECT FUNDS	TOTAL
CASH BALANCES BROUGHT FORWARD	8,328,588	0	0	1,997,476	10,476,806	876,985	43,173,406	64,853,261
ESTIMATED REVENUES:								
TAXES								
	Millages							
AD VALOREM TAXES	5.9063	103,198,190	0	0	0	0	0	103,198,190
AD VALOREM TAXES	0.0337		580,056	0	0	0	0	580,056
AD VALOREM-DELINQUENT		109,000	0	0	0	0	0	109,000
AD VALOREM - DDA	1.0000	0	0	1,835,662	0	0	0	1,835,662
Sales & Use Taxes		0	0	0	1,707,510	0	0	1,707,510
Utility Taxes		8,865,500	0	0	0	0	0	8,865,500
Other Taxes		4,869,000	0	0	0	0	0	4,869,000
Franchise, Licenses, Permits & Spec								
Assessments		9,991,453	0	1,520	10,683,000	0	0	20,675,973
Intergovernmental		12,702,580	0	33,600	955,642	0	35,717,186	49,409,008
Charges for Services		13,195,397	0	69,527,352	305,150	0	0	83,027,899
Fines & Forfeitures		1,122,298	0	0	165,000	0	0	1,287,298
Miscellaneous Revenues		17,782,700	0	1,700	1,589,620	5,955,850	36,274,000	62,662,296
Internal Services Charges		0	0	0	0	28,828,086	0	28,828,086
Other Financing Sources		6,815,283	3,434,900	0	53,278,113	1,907,081	5,000,000	67,438,481
TOTAL REVENUES AND OTHER FINANCING SOURCES		178,651,401	4,014,956	1,837,362	124,430,205	16,781,809	39,783,936	504,929,336
TOTAL ESTIMATED REVENUES AND BALANCES		186,979,989	4,014,956	1,837,362	126,427,681	27,258,615	40,660,921	569,782,597
EXPENDITURES/EXPENSES:								
General Government Services		27,258,632	0	0	4,168	0	4,232,500	31,495,300
Public Safety		100,693,554	0	0	1,117,000	0	8,514,000	110,324,554
Physical Environment		1,648,250	0	0	105,644,832	14,407,552	129,804,236	251,504,870
Transportation		5,388,793	0	0	0	0	0	5,388,793
Economic Environment		22,448,204	0	1,833,881	0	5,637,279	0	29,919,364
Human Services		473,732	0	0	0	0	0	473,732
Culture & Recreation		23,395,175	0	0	5,276,421	3,725,435	26,796,615	59,193,646
Debt Service		0	4,014,956	0	99,287	1,800,000	4,162,825	10,077,068
Internal Services		0	0	0	0	35,272,781	0	35,272,781
Other Financing Uses		5,603,649	0	0	5,291,957	2,064,139	5,815,657	18,775,402
TOTAL EXPENDITURES/EXPENSES		186,909,989	4,014,956	1,833,881	116,312,497	26,955,573	37,072,781	552,425,510
Reserves		70,000	0	3,481	10,115,184	303,042	3,588,140	17,357,087
TOTAL EXPENDITURES AND RESERVES		186,979,989	4,014,956	1,837,362	126,427,681	27,258,615	40,660,921	569,782,597

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