

RESOLUTION NO. 07-17

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF DELRAY BEACH, FLORIDA, AMENDING RESOLUTION NO. 46-16 ADOPTED SEPTEMBER 20, 2016 WHICH MADE APPROPRIATIONS OF SUMS OF MONEY FOR ALL NECESSARY EXPENDITURES OF THE CITY OF DELRAY BEACH, FLORIDA, FOR THE FISCAL YEAR 2016/2017, BY SETTING FORTH THE ANTICIPATED REVENUES AND EXPENDITURES FOR THE OPERATING FUNDS OF THE CITY FOR THE FISCAL YEAR 2016/2017; REPEALING ALL RESOLUTIONS INCONSISTENT HEREWITH.

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

Section 1. That Section 1 of Resolution No. 46-16 adopted by the City Commission of the City of Delray Beach, Florida, on September 20, 2016, is hereby repealed, and a new Section 1 is enacted and amended to read as follows:

That the following sums of money, attached hereto and marked Exhibit "A", are hereby appropriated upon the terms and conditions herein set forth.

Section 2. That, subject to the qualifications contained in this resolution, all appropriations made out of the General Fund are declared to be maximum, conditional and proportionate appropriations, the purpose being to make the appropriations payable in full in the amounts herein named if necessary and then only in the event the aggregate revenues collected and other resources available during the period commencing the 1st day of October, 2016, and ending the 30th day of September, 2017, for which the appropriations are made, are sufficient to pay all the appropriations in full. Otherwise, said appropriations shall be deemed to be payable in such proportion as the total sum of realized revenue of the General Fund is to the total amount of revenues estimated by the City Commission to be available in the period commencing the 1st day of October, 2016, and ending the 30th day of September, 2017.

Section 3. That all balances of the appropriations payable out of the General Fund of the City Treasury unencumbered at the close of business on the 30th day of September, 2016, except as otherwise provided for, are hereby declared to be lapsed into the City Treasury and may be used for the payment of the appropriations which may be made in any appropriation for the fiscal year commencing the 1st day of October, 2016. However, nothing in this section shall be construed to be applicable to unencumbered balances remaining to the credit of the Water and Sewer Fund, Sanitation Fund or any Fund created by the setting up of special revenue, but such balances shall be used in financing the proposed expenditures of these Funds for the fiscal year commencing the 1st day of October, 2016.

Section 4. That 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. If such department, bureau, agency or individual shall exceed the amount of its appropriation without such consent and approval of the City Commission, the administrative officer or individual, in the discretion of the City Commission, may be deemed guilty of neglect of official duty and may be subject to removal therefor.

Section 5. That nothing in this resolution shall be construed as authorizing any reduction to be made in the amounts appropriated in this resolution for the payment of interest on, or retirement of, the debt of the City of Delray Beach, Florida.

Section 6. That none of the monies enumerated in this resolution in connection with the General Fund, Water and Sewer Fund, Sanitation Fund or any other Fund of the City shall be expended for any purposes other than those for which they are appropriated, and it shall be the duty of the Budget Officer and/or Finance Director to report known violations of this section to the City Manager.

Section 7. That all monies collected by any department, bureau, agency or individual of the City government shall be paid promptly into the City Treasury.

Section 8. That the foregoing budget is hereby adopted as the official budget of the City of Delray Beach, Florida, for the aforesaid period. However, the restrictions with respect to the expenditures/expenses of the funds appropriated shall apply only to the lump sum amounts for classes of expenditures/expenses which have been included in this resolution.

Section 9. That public hearings were held on the tax levy and the budget on September 8, 2016, and September 20, 2016.

Section 10. That this resolution shall become effective immediately upon passage.

PASSED AND ADOPTED in regular session on this the 18th day of July, 2017.

M A Y O R

ATTEST:

City Clerk

Exhibit A
Budget Summary As Amended

	GENERAL FUND	GO DEBT SERVICE	DOWNTOWN DEVELOPMENT FUND	ENTERPRISE FUNDS	SPECIAL REVENUE FUNDS	TOTAL
CASH BALANCES BROUGHT FORWARD	6,120,797	-	-	8,387,239	135,241	14,643,277
ESTIMATED REVENUES:						
TAXES	Millages					
AD VALOREM TAXES	6.9611 58,640,332	-	-	-	-	58,640,332
AD VALOREM TAXES	0.2496 -	2,089,078	-	-	-	2,089,078
AD VALOREM-DELINQUENT	255,789	1,498	-	-	-	257,287
AD VALOREM - DDA	1.0000 -	-	798,976	-	-	798,976
Sales & Use Taxes	1,434,036	-	-	-	-	1,434,036
Utility Taxes	6,406,156	-	-	-	-	6,406,156
Other Taxes	3,838,034	-	-	-	-	3,838,034
Franchise, Licenses & Permits	6,115,046	-	-	1,847	4,739,049	10,855,942
Intergovernmental	7,420,466	-	-	42,250	1,772,475	9,235,191
Charges for Services	12,013,941	-	-	42,359,349	284,185	54,657,475
Fines & Forfeitures	1,201,735	-	-	-	298,141	1,499,876
Miscellaneous Revenues	9,752,456	-	32,000	417,681	2,585,271	12,787,408
Other Financing Sources	3,591,728	-	-	108,000	1,296,838	4,996,566
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>110,669,719</u>	<u>2,090,576</u>	<u>830,976</u>	<u>42,929,127</u>	<u>10,975,959</u>	<u>167,496,357</u>
TOTAL ESTIMATED REVENUES AND BALANCES	<u>116,790,516</u>	<u>2,090,576</u>	<u>830,976</u>	<u>51,316,366</u>	<u>11,111,200</u>	<u>182,139,634</u>
EXPENDITURES/EXPENSES:						
General Government Services	15,973,507	-	-	-	-	15,973,507
Public Safety	61,217,639	-	-	-	2,515,654	63,733,293
Physical Environment	488,415	-	-	35,854,880	-	36,343,295
Transportation	3,645,861	-	-	-	-	3,645,861
Economic Environment	10,587,148	-	824,620	-	4,771,969	16,183,737
Human Services	101,127	-	-	-	-	101,127
Culture & Recreation	13,101,505	-	-	3,956,804	842,794	17,901,103
Debt Service	1,480,629	2,090,576	-	2,199,095	-	5,770,300
Other Financing Uses	9,649,484	-	-	9,255,466	-	18,904,950
TOTAL EXPENDITURES/EXPENSES	<u>116,245,315</u>	<u>2,090,576</u>	<u>824,620</u>	<u>51,266,245</u>	<u>8,130,417</u>	<u>178,557,173</u>
Reserves/Contingencies	545,201	-	6,356	50,121	2,980,783	3,582,461
TOTAL EXPENDITURES AND RESERVES	<u>116,790,516</u>	<u>2,090,576</u>	<u>830,976</u>	<u>51,316,366</u>	<u>11,111,200</u>	<u>182,139,634</u>

THE TENTATIVE, ADOPTED AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD.

General Fund Revenues FY 16/17 Approved	111,490,730
Encumbrances	1,746,650
Amended plus Encumbrances	113,237,380
Prior Year Surplus	
Christmas Tree Replacement	810,000
To balance fund	3,164,147
Ad Valorem Taxes	
Additional \$400,000 in anticipated ad valorem operating revenue and an additional \$90,000 in delinquent ad valorem revenue	490,000
Sales and Use Taxes	
Anticipated increase in local option gas tax	50,000
Utility Taxes	
Anticipated decrease in electric utility tax	(200,000)
Other Taxes	
Increase in business tax receipts	40,000
Franchises, Licenses and Permits	
Anticipated decrease in electrical (\$500,000) and towing (\$75,000) and increase in gas franchise (\$6,000)	(569,000)
Anticipated increase in paving (\$8,000) and tenant/landlord (\$15,000) permits	23,000
Intergovernmental Charges	
Adjust grants to actual	57,992
Anticipated increase in sales tax collection	25,000
Anticipated increase in state revenue share	50,000
Charges for Services	
Decrease in anticipated zoning revenues	(10,361)
Decrease in anticipated parking revenues	(140,000)
Increase in anticipated parks & recreation revenues	14,500
Anticipated increase in vehicle rental from Highland Beach, fire safety plan review and off duty detail offset by decreases in transport fees, police security detail and alarm registrations	(567,442)
Fines and Forfeitures	
Anticipated decreases overall in general fines and handicap tickets partially offset by an increase in late fees	(10,000)
Anticipated increases in code enforcement fines, business license penalty and tenant landlord penalty	21,000
Miscellaneous Revenues	
Increase in anticipated interest from tax collector and investments and decrease on accounts receivable	311,498
Decreases in revenues from vending, Riverboat Water Tours and dock rentals	(7,198)
Net Change from amended plus encumbrances	3,553,136
General Fund Revenues Amended	116,790,516
Percentage change	3.1%

Summary of General Fund Expenses (see following sheets for details)

General Fund Expenses FY 16/17 Approved	111,490,730
Encumbrances	1,746,650
General Fund Expense Requests	3,553,136
Manager's Contingency	0
General Fund Expenses Amended	116,790,516

Gen Fund Gen Govt Services

General Government Services FY 16/17 Approved	14,561,245
Encumbrances/Transfers from Contingency	1,572,262
Amended plus Encumbrances	16,133,507
Finance Administration	
Decrease in salaries due to vacancies	(100,000)
Information Technology	
Decrease in salaries due to vacancies	(60,000)
Net Change from amended plus encumbrances	-160,000
General Government Services Amended	15,973,507
Percentage change	-1.0%

Public Safety FY 16/17 Approved	60,228,778
Encumbrances/Transfers from Contingency	296,736
Amended plus Encumbrances	60,525,514
Police Support	
Reimbursable overtime partially offset with grant revenue	80,000
Police Operations	
Additional overtime due to Hurricane Matthew and other crime activities	285,000
Reimbursable overtime for special events and JAG grant	100,000
Costs related to body worn cameras and tasers for PD	227,125
Net Change from amended plus encumbrances	692,125
Public Safety Amended	61,217,639
Percentage change	1.1%

Gen Fund Transportation

Transportation FY 16/17 Approved	3,308,675
Encumbrances/Transfers from Contingency	227,186
Amended plus Encumbrances	3,535,861

Streets Maintenance

Rail crossing surface maintenance SE 10th St	110,000
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Net Change from amended plus encumbrances	110,000
Transportation Amended	3,645,861
Percentage change	3.1%

Gen Fund Other Financing Uses

Other Financing Uses FY 16/17 Approved	6,583,473
Encumbrances/Transfers from Contingency Amended plus Encumbrances	155,000
	6,738,473
Transfers	
Decrease transfer to general construction fund for Downtown Pedestrian Network project replaced by other CRA funded projects	(100,000)
Transfer to general construction for replacement of roofs at City Hall and Community Center	1,205,703
Transfer to general construction for replacement of HVAC at City Hall	484,000
Transfer to general construction for Christmas Tree	810,000
Transfer to general construction for replacement of lifeguard tower	1,200,000
Transfer to general construction for emergency generator for FS 5	114,478
Transfer to general construction for deficit in funding for the single space meters	14,177
Decrease in transfer to general construction for DB Railway station consulting less than budgeted (\$100,000), City portion of NE 2nd Ave reduction (\$17,347) and use of surplus in general construction fund (\$700,000)	(817,347)
Net Change from amended plus encumbrances	2,911,011
Other Financing Uses Amended	9,649,484
Percentage change	43.2%

Neighborhood Services Fund

Neighborhood Services Fund Revenues FY 16/17 Approved	1,949,340
Encumbrances	90,310
Amended plus Encumbrances	2,039,650
Prior Year Surplus	
Roll forward neighborhood improvement funding from previous fiscal year	44,931
Intergovernmental	
Roll forward of prior fiscal years unused funds for CDBG, FEMA grants, SHIP and SWA grant	937,245
Miscellaneous Revenues	
Increase to budgeted amounts for Workforce Housing, CRA donations, CRA Curb Appeal, CRA NSP and Micro lending	1,757,809
Net Change from amended plus encumbrances	2,739,985
Neighborhood Services Fund Revenues Amended	4,779,635
Percentage change	134.3%

Neighborhood Services Fund Expenses FY 16/17 Approved	1,949,340
Encumbrances	90,310
Amended plus Encumbrances	2,039,650

Economic Environment	
Budgeting roll forward and additional revenues described above	2,739,985
Net Change from amended plus encumbrances	2,739,985
Neighborhood Services Fund Expenses Amended	4,779,635
Percentage change	134.3%

General Construction

General Construction Fund Revenues FY 16/17 Approved	9,718,518
Encumbrances/Adjustments	18,211,012
Amended plus Encumbrances	27,929,530
Prior Year Surplus	
Use of surplus to decrease transfer from general fund	700,000
Surplus from 2015 Bond proceeds budgeted in 2015 for FS3 Rebuild	5,000,000
Intergovernmental Revenue	
State contribution for NE 2nd Ave/Seacrest Ph 1	750,000
Other Financing Sources	
Decrease transfer to general construction fund for Downtown Pedestrian Network project replaced by other CRA funded projects	(100,000)
Transfer from general fund for replacement of roofs at City Hall and Community Center	1,205,703
Transfer for replacement of lifeguard tower	1,200,000
Transfer from general fund for replacement of HVAC at City Hall	484,000
Transfer from general fund for emergency generator at FS 5	114,478
Transfer from general fund for Christmas tree replacement	810,000
Transfer from general fund for shortfall for parking meters	14,177
Decrease in anticipated financing for Downtown Pedestrian Network and NE2nd Ave no longer being financed	(586,735)
Transfer from 2004 GO Bond fund for additional cost for Beach Pavilion replacement	45,000
Decrease in transfer from general fund for use of surplus, decrease in City portion for NE 2nd Ave and DB Railway architectural costs less than budgeted	(817,347)
Net Change from amended plus encumbrances/adjustments	8,819,276
General Construction Fund Revenues Amended	36,748,806
Percentage change	31.6%

General Construction

General Construction Fund Expenses FY 16/17 Approved	9,718,518
Encumbrances/Adjustments	18,211,012
Amended plus Encumbrances	27,929,530
General Government	
Replacement of roof and HVAC replacement at City Hall	981,388
Decrease in DB Railway station architectural costs	(100,000)
Public Safety	
Emergency generator at FS 5	114,478
Replacement of lifeguard tower	1,200,000
FS3 Rebuild	5,000,000
Transportation	
Delete downtown pedestrian network project	(500,000)
Shortfall for parking meters	14,177
Increase budget for NE2nd Ave/Seacrest Beautification no longer financed and including \$750,000 grant	663,265
Culture and Recreation	
Replacement of roof at Community Center and additional to rebuild Beach Pavilion	753,315
Christmas Tree replacement	810,000
Debt Service	
Decrease for Downtown Pedestrian Network and City portion of NE 2nd Ave/Seacrest no longer being financed	(117,347)
Net Change from amended plus encumbrances/adjustments	8,819,276
General Construction Fund Expenses Amended	36,748,806
Percentage change	31.6%

One Cent Sales Tax

Fund 377 FY 16/17 Approved	0
Encumbrances	0
Amended plus Encumbrances	0

Intergovernmental

Revenue from the new one cent sales tax collected in FY 16/17	2,418,550
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Miscellaneous Revenues

Bond Proceeds	31,500,000
Investment Income	85,840

Net Change from amended plus encumbrances	34,004,390
Fund 377 Revenues Amended	34,004,390
Percentage change	NA

Fund 377 Expenses FY 16/17 Approved	0
Encumbrances	0
Approved plus Encumbrances	0

General Government

Bond issuance costs and other professional services (digital certificate)	73,060
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Reserves

to balance fund	33,931,330
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Net Change from amended plus encumbrances	34,004,390
Fund 377 Expenses Amended	34,004,390
Percentage change	NA

2004 GO Bond

2004 GO Bond Fund Revenues FY 16/17 Approved	0
Encumbrances/Adjustments	0
Amended plus Encumbrances	0

Prior Year Surplus

Additional needed for replacement of pavilion at Atlantic Dunes Park	45,000
Net Change from amended plus encumbrances/adjustments	45,000
2004 GO Bond Fund Revenues Amended	45,000
Percentage change	NA

2004 GO Bond Fund Expenses FY 16/17 Approved	0
Encumbrances/Adjustments	0
Approved plus Encumbrances	0

Other Financing Uses

Transfer to general construction for additional needed for replacement of pavilion at Atlantic Dunes Park	45,000
Net Change from approved plus encumbrances/adjustments	45,000
2004 GO Bond Fund Expenses Amended	45,000
Percentage change	NA

Garage

Garage Fund Revenues FY 16/17 Approved	6,424,713
Encumbrances	6,064,858
Amended plus Encumbrances	12,489,571

Other Financing Sources

Debt proceeds for fire trucks to be financed that will be received in FY 17/18	2,467,175
Net Change from amended plus encumbrances	2,467,175
Garage Fund Revenues Amended	14,956,746
Percentage change	19.8%

Garage Fund Expenses FY 16/17 Approved	6,424,713
Encumbrances	6,064,858
Amended plus Encumbrances	12,489,571

Intragovernmental Services

Purchase of fire trucks to be financed and received in FY 17/18	2,467,175
Net Change from amended plus encumbrances	2,467,175
Garage Fund Expenses Amended	14,956,746
Percentage change	19.8%