



Legislation Text

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TO: Mayor and Commissioners
FROM: Jack Warner, Chief Financial Officer
THROUGH: Donald B. Cooper, City Manager
DATE: January 5, 2016

RESOLUTION NO. 02-16 BUDGET AMENDMENT FOR FY 2015/2016 (PUBLIC HEARING)

Recommended Action:

Motion to approve Resolution No. 02-16 amending Resolution No. 63-15 adopted September 15, 2015, which made appropriations of sums of money for all necessary expenditures of the City of Delray Beach for the FY 2015/2016, by setting forth the anticipated revenues and expenditures for the operating funds of the City for FY 2015/2016.

Background:

This is a housekeeping amendment to add to the FY 2016 budget projects previously approved in FY 2015 that because of delays in startup did not meet the accounting criteria for an encumbrance and automatic roll forward into FY 2016. As a result of a misunderstanding between the Finance Department and Department Directors, of the process of moving budget appropriation authority from one year to the next, we need to amend the FY 2015-2016 Budget. Appropriations lapse at year end unless the City is obligated to pay for the goods, services, and/or construction projects. Absent a contract or a valid purchase order (indicating the City is committed to buying said goods, services, and/or construction projects) the department must ask City Commission to re-appropriate these items. All the items proposed for the budget amendment have been authorized by City Commission during the previous year and they are considered very important by the Department Directors. There are no new items being requested and the General Fund's unassigned surplus will remain above our target rate of 19% or \$21.2 million. These items were considered spent during the FY 2014-2015 Budget as the City of Delray Beach crafted this year's budget.

It is not a vehicle to request funding of new projects. These will be handled in the normal course of business after proper analysis and approvals.

City Attorney Review:

Approved as to form and legal sufficiency.

Finance Department Review:

Finance recommends approval.

Funding Source:

Funding is available from the forecasted FY 2015 unassigned surplus.

Timing of Request:

Approval of this request will permit the City to move forward with projects originally planned to begin in FY 2015.

RESOLUTION NO. 02-16

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF DELRAY BEACH, FLORIDA, AMENDING RESOLUTION NO. 63-15 ADOPTED SEPTEMBER 15, 2015 WHICH MADE APPROPRIATIONS OF SUMS OF MONEY FOR ALL NECESSARY EXPENDITURES OF THE CITY OF DELRAY BEACH, FLORIDA, FOR THE FISCAL YEAR 2015/2016, BY SETTING FORTH THE ANTICIPATED REVENUES AND EXPENDITURES FOR THE OPERATING FUNDS OF THE CITY FOR THE FISCAL YEAR 2015/2016; 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. 63-15 adopted by the City Commission of the City of Delray Beach, Florida, on September 15, 2015, 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, 2015, and ending the 30th day of September, 2016, 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, 2015, and ending the 30th day of September, 2016.

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, 2015, 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, 2015. 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, 2015.

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 Chief Financial Officer 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 3, 2015, and September 15, 2015.

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

PASSED AND ADOPTED in regular session on this the 5th day of January, 2016.

M A Y O R

ATTEST:

City Clerk

Exhibit A
Budget Summary As Amended

	GENERAL FUND	DOWNTOWN DEVELOPMENT FUND	ENTERPRISE FUNDS	SPECIAL REVENUE FUNDS	TOTAL
CASH BALANCES BROUGHT FORWARD	4,020,327		5,889,853	0	9,910,180
ESTIMATED REVENUES:					
TAXES					
AD VALOREM TAXES	7.0611 53,535,470	0	0	0	53,535,470
AD VALOREM TAXES	0.2756 2,090,340	0	0	0	2,090,340
AD VALOREM-DELINQUENT	50,000	0	0	0	50,000
AD VALOREM - DDA	1.0000 0	692,831	0	0	692,831
Sales & Use Taxes	1,440,000	0	0	0	1,440,000
Utility Taxes	6,070,000	0	0	0	6,070,000
Other Taxes	3,981,000	0	0	0	3,981,000
Franchise, Licenses & Permits	10,347,200	0	1,700	0	10,348,900
Intergovernmental	8,231,250	0	67,750	789,680	9,088,680
Charges for Services	11,751,000	0	42,640,310	0	54,391,310
Fines & Forfeitures	971,850	0	0	121,250	1,093,100
Miscellaneous Revenues	7,923,190	62,000	396,260	1,697,210	10,078,660
Other Financing Sources	3,963,400	0	112,000	1,081,620	5,157,020
TOTAL REVENUES AND OTHER FINANCING SOURCES	110,354,700	754,831	43,218,020	3,689,760	158,017,311
TOTAL ESTIMATED REVENUES AND BALANCES	114,375,027	754,831	49,107,873	3,689,760	167,927,491
EXPENDITURES/EXPENSES:					
General Government Services	14,454,150	0	0	0	14,454,150
Public Safety	62,353,517	0	0	121,250	62,474,767
Physical Environment	518,520	0	31,206,663	0	31,725,183
Transportation	3,866,210	0	0	0	3,866,210
Economic Environment	9,151,840	747,903	0	2,469,020	12,368,763
Human Services	47,750	0	0	52,000	99,750
Culture & Recreation	13,666,030	0	4,142,330	884,750	18,693,110
Debt Service	3,689,790	0	2,756,230	0	6,446,020
Other Financing Uses	3,959,220	0	9,170,110	300	13,129,630
TOTAL EXPENDITURES/EXPENSES	111,707,027	747,903	47,275,333	3,527,320	163,257,583
Reserves	2,668,000	6,928	1,832,540	162,440	4,669,908
TOTAL EXPENDITURES AND RESERVES	114,375,027	754,831	49,107,873	3,689,760	167,927,491

General Fund

General Fund Revenues FY 15/16 Approved	113,993,520
Encumbrances	
Approved plus Encumbrances	113,993,520

Prior Year Surplus	
Adjust in Prior Year Surplus to balance fund	381,507
Net Change from approved plus encumbrances	381,507
General Fund Revenues Amended	114,375,027
Percentage change	0.3%

General Fund Expenses FY 15/16 Approved	113,993,520
Encumbrances	0
Approved plus Encumbrances	113,993,520

General Government	
City Clerk's Office - Postage Machine	17,290
Building Maintenance - City Hall Chiller Upgrades	31,550
Hilltopper Elevator Repairs	42,760
Public Safety	
Video Control Room PD	38,000
Upgrade Range System PD	88,000
Additional Vehicle PD	39,477
Arbitrator Cameras PD	95,430
Fleet Maintenance Software Module for OSSI PD	29,000

Net Change from approved plus encumbrances	381,507
General Fund Expenses Amended	114,375,027
Percentage change	0.3%

Rec Impact Fee Fund

Recreation Impact Fee Fund Revenues FY 15/16 Approved Encumbrances	1,196,600
Approved plus Encumbrances	1,196,600

Prior Year Surplus	57,150
Adjust in Prior Year Surplus to balance fund	57,150
Net Change from approved plus encumbrances	1,253,750
Recreation Impact Fee Fund Revenues Amended	4.8%
Percentage change	

Recreation Impact Fee Fund Expenses FY 15/16 Approved Encumbrances	1,196,600
Approved plus Encumbrances	0
	1,196,600

Culture and Recreation	
Merrit Park Renovations	57,150
Net Change from approved plus encumbrances	57,150
Recreation Impact Fee Fund Expenses Amended	1,253,750
Percentage change	4.8%

General Construction

General Construction Fund Revenues FY 15/16 Approved	19,111,560
Encumbrances	
Approved plus Encumbrances	19,111,560

Prior Year Surplus	
Adjust in Prior Year Surplus to balance fund	4,412,280
Net Change from approved plus encumbrances	4,412,280
General Construction Fund Revenues Amended	23,523,840
Percentage change	23.1%

General Construction Fund Expenses FY 15/16 Approved	19,111,560
Encumbrances	0
Approved plus Encumbrances	19,111,560

General Government	
Computer Replacement	42,000
SANS Replacement	100,000

Public Safety	
PD Range Roof	95,450
PD Laptop Replacement	368,695
FSS Generator Replacement	104,230

Culture and Recreation	
Beach Master plan	3,060,460
Beach Pavillion	102,455
Parks Master Plan	60,140
OSS Gym AC Repair and Replacement	80,000
Little Fenway Park Building	398,850

Net Change from approved plus encumbrances	4,412,280
General Construction Fund Expenses Amended	23,523,840
Percentage change	23.1%

Water and Sewer Fund

Water and Sewer Fund Revenues FY 15/16 Approved	34,032,280
Encumbrances	
Approved plus Encumbrances	34,032,280

Prior Year Surplus	
Adjust in Prior Year Surplus to balance fund	1,106,367
Net Change from approved plus encumbrances	1,106,367
Water and Sewer Fund Revenues Amended	35,138,647
Percentage change	3.3%

Water and Sewer Fund Expenses FY 15/16 Approved	34,032,280
Encumbrances	0
Approved plus Encumbrances	34,032,280

Physical Environment	
Reclaim Water Area 12B	1,102,320
Repairs to dewatering plant	29,076
Autodesk Software	4,047
Net Change from approved plus encumbrances	1,135,443
Water and Sewer Fund Expenses Amended	35,167,723
Percentage change	3.3%

W&S R&R

Water and Sewer Renewal and Replacement Fund Revenues FY 15/16 Approved	5,123,000
Encumbrances	
Approved plus Encumbrances	5,123,000

Prior Year Surplus	
Adjust in Prior Year Surplus to balance fund	1,556,260
Net Change from approved plus encumbrances	1,556,260
Water and Sewer Renewal and Replacement Fund Revenues Amended	6,679,260
Percentage change	30.4%

Water and Sewer Renewal and Replacement Fund Expenses FY 15/16 Approved	5,123,000
Encumbrances	0
Approved plus Encumbrances	5,123,000

Physical Environment	
Force Main Replacement	627,300
Automated Meter Reading	210,360
NW 4 Ave and 3 Ave Water Main	420,760
Feasibility Study	200,000
Delray Shore Water Main Phase 2	97,840

Net Change from approved plus encumbrances	1,556,260
Water and Sewer Renewal and Replacement Fund Expenses Amended	6,679,260
Percentage change	30.4%

Muni Golf Course

Municipal Golf Course Fund Revenues FY 15/16 Approved	3,859,320
Encumbrances	
Approved plus Encumbrances	3,859,320

Prior Year Surplus	
Adjust in Prior Year Surplus to balance fund	100,000
Net Change from approved plus encumbrances	100,000
Municipal Golf Course Fund Revenues Amended	3,959,320
Percentage change	2.6%

Municipal Golf Course Fund Expenses FY 15/16 Approved	3,859,320
Encumbrances	0
Approved plus Encumbrances	3,859,320

Culture and Recreation	
Plans for course renovations	100,000
Net Change from approved plus encumbrances	100,000
Municipal Golf Course Fund Expenses Amended	3,959,320
Percentage change	2.6%

Stormwater Utility Fund

Stormwater Utility Fund Revenues FY 15/16 Approved	3,915,890
Encumbrances	
Approved plus Encumbrances	3,915,890

Prior Year Surplus	
Adjust in Prior Year Surplus to balance fund	615,360
Net Change from approved plus encumbrances	615,360
Stormwater Utility Fund Revenues Amended	4,531,250
Percentage change	15.7%

Stormwater Utility Fund Expenses FY 15/16 Approved	3,915,890
Encumbrances	0
Approved plus Encumbrances	3,915,890

Physical Environment	
Drainage Swales	181,840
LWDD L-33 Culvert	13,745
NE 7th Ave Alley	53,370
Osceola Neighborhood Improvements	6,020
Basin Pump Station Upgrade	21,700
NE 2 Ave/Seacrest Beautification	30,000
Alley Drainage Improvements	68,590
NE 1st Ave Improvements	3,325
SW 2nd Terrace	48,050
SW 10th/9th Ave Improvements	43,910
Block 8 Alley	120,970
Dover/Lowson Culvert Replacement	23,840

Net Change from approved plus encumbrances	615,360
Stormwater Utility Fund Expenses Amended	4,531,250
Percentage change	15.7%

