



MEMORANDUM

TO: Mayor and City Commissioners

FROM: Milena L. Walinski, Interim Finance Director
Lisa M. Herrmann, Budget Officer

THROUGH: Louie Chapman, Jr., City Manager

DATE: October 17, 2013

SUBJECT: AGENDA ITEM 9.C. - MEETING OF NOVEMBER 19, 2013
RESOLUTION NO. 50-13 BUDGET AMENDMENT

ITEM BEFORE COMMISSION

The item before the Commission is to consider Resolution No. 50-13 which amends the FY 2012-13 budget.

BACKGROUND

This budget amendment covers overexpended accounts in the miscellaneous expenditures division. The accounts are postage (\$199), bad debt expense (\$950), reimbursement of special event costs (\$4,398) and other current charges (\$6,448).

The amendment will also balance the budgeted transfer amount to the Beautification Trust Fund to the actual transfer. Since this transfer is based on a percentage of the Communications Service Tax funds received, an estimate is used to budget and must be amended to balance with the actual. This transfer, both from the General Fund as an expense and to the Beautification Trust Fund as a revenue, is being increased by \$27,522.

The amendment is also needed to record the refinancing of Revenue Bonds, Series 2008 Line of Credit (LOC) approved by the City Commission on May, 21, 2013 in Resolution No. 29-13. The debt service division is increasing by the \$3,000,000 payment which is offset by \$2,629,000 in revenue note proceeds and \$371,000 in prior year surplus.

RECOMMENDATION

Staff recommends approval of Resolution No. 50-13 amending the FY 2012-13 budget.

RESOLUTION NO. 50-13

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF DELRAY BEACH, FLORIDA, AMENDING RESOLUTION NO. 49-12 ADOPTED SEPTEMBER 20, 2012 WHICH MADE APPROPRIATIONS OF SUMS OF MONEY FOR ALL NECESSARY EXPENDITURES OF THE CITY OF DELRAY BEACH, FLORIDA, FOR THE FISCAL YEAR 2012/2013, BY SETTING FORTH THE ANTICIPATED REVENUES AND EXPENDITURES FOR THE OPERATING FUNDS OF THE CITY FOR THE FISCAL YEAR 2012/2013; 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. 49-12 adopted by the City Commission of the City of Delray Beach, Florida, on September 20, 2012 and Section 1 of Resolution No. 30-13 adopted by the City Commission of the City of Delray Beach, Florida on June 4, 2013, are hereby repealed, and a new Section 1 is enacted and amended to read as follows: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, 2012, and ending the 30th day of September, 2013, 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, 2012, and ending the 30th day of September, 2013.

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, 2012, 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, 2012. 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, 2012.

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 4, 2012, and September 20, 2012.

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

PASSED AND ADOPTED in regular session on this the 19th day of November, 2013.

M A Y O R

ATTEST:

City Clerk

Exhibit A
Budget Summary As Amended

	General Fund Amended FY 12/13	DOWNTOWN DEVELOPMENT FUND	ENTERPRISE FUNDS	SPECIAL REVENUE FUNDS	TOTAL
CASH BALANCES BROUGHT FORWARD	2,197,844		5,855,950	410,870	8,464,664
ESTIMATED REVENUES :					
TAXES					
AD VALOREM TAXES	42,530,160	0	0	0	42,530,160
AD VALOREM TAXES	3,570,050	0	0	0	3,570,050
AD VALOREM-DELINQUENT	500,000	0	0	0	500,000
AD VALOREM - DDA	0	494,566	0	0	494,566
Sales & Use Taxes	1,310,000	0	0	0	1,310,000
Utility Taxes	5,150,000	0	0	0	5,150,000
Other Taxes	4,390,000	0	0	0	4,390,000
Franchise, Licenses & Permits	8,859,370	0	800	0	8,860,170
Intergovernmental	6,746,185	0	402,750	1,872,328	9,021,263
Charges for Services	10,286,425	0	42,451,570	0	52,737,995
Fines & Forfeitures	1,097,500	0	0	116,500	1,214,000
Miscellaneous Revenues	5,951,979	85,000	67,840	133,340	6,238,159
Other Financing Sources	6,984,550	0	103,000	1,335,197	8,422,747
TOTAL REVENUES AND OTHER FINANCING SOURCES	97,376,219	579,566	43,025,960	3,457,365	144,439,110
TOTAL ESTIMATED REVENUES AND BALANCES	99,574,063	579,566	48,881,910	3,868,235	152,903,774
EXPENDITURES/EXPENSES :					
General Government Services	9,282,373	0	0	25,938	9,308,311
Public Safety	53,371,334	0	0	125,500	53,496,834
Physical Environment	560,970	0	30,078,838	0	30,639,808
Transportation	3,323,542	0	0	0	3,323,542
Economic Environment	6,718,440	577,996	0	2,782,828	10,079,264
Human Services	59,750	0	0	0	59,750
Culture & Recreation	14,234,391	0	3,560,412	885,690	18,680,493
Debt Service	8,365,330	0	6,719,580	0	15,084,910
Other Financing Uses	3,606,493	0	7,642,890	0	11,249,383
TOTAL EXPENDITURES/EXPENSES	99,522,623	577,996	48,001,720	3,819,956	151,922,295
Reserves	51,440	1,570	880,190	48,279	981,479
TOTAL EXPENDITURES AND RESERVES	99,574,063	579,566	48,881,910	3,868,235	152,903,774