



## MEMORANDUM

TO: Mayor and City Commissioners

FROM: Jack Warner, Chief Financial Officer  
Lisa M. Herrmann, Planning, Budget and Control Manager

THROUGH: Terrance Stewart, Interim City Manager

DATE: October 29, 2014

SUBJECT: AGENDA ITEM 8.G. - REGULAR COMMISSION MEETING OF NOVEMBER 18, 2014  
RESOLUTION NO. 58-14 BUDGET AMENDMENT

### **BACKGROUND**

This resolution is the final amendment to the FY 13/14 budget. The only action being taken is the transfer of \$11,483 from the General Fund to the ARRA Grant Fund to cover expenses from FY 12/13 that were not covered by grant revenue. This transfer is needed to close out the grant.

### **RECOMMENDATION**

Recommend approval of Resolution No. 58-14

RESOLUTION NO. 58-14

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF DELRAY BEACH, FLORIDA, AMENDING RESOLUTION NO. 44-13 ADOPTED SEPTEMBER 17, 2013 AND RESOLUTION NO. 24-14 ADOPTED MAY 20, 2014, WHICH MADE APPROPRIATIONS OF SUMS OF MONEY FOR ALL NECESSARY EXPENDITURES OF THE CITY OF DELRAY BEACH, FLORIDA, FOR THE FISCAL YEAR 2013/2014, BY SETTING FORTH THE ANTICIPATED REVENUES AND EXPENDITURES FOR THE OPERATING FUNDS OF THE CITY FOR THE FISCAL YEAR 2013/2014; 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. 44-13 adopted by the City Commission of the City of Delray Beach, Florida, on September 17, 2013 and Section 1 of Resolution No. 24-14 adopted by the City Commission of the City of Delray Beach, Florida on May 20, 2014, are hereby repealed, and a new Section 1 is enacted and amended to read as follows: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 1<sup>st</sup> day of October, 2013, and ending the 30<sup>th</sup> day of September, 2014, 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 1<sup>st</sup> day of October, 2013, and ending the 30<sup>th</sup> day of September, 2014.

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 30<sup>th</sup> day of September, 2013, 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 1<sup>st</sup> day of October, 2013. 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 1<sup>st</sup>

day of October, 2013.

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 3, 2013, and September 17, 2013.

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

PASSED AND ADOPTED in regular session on this the 18th day of November, 2014.

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MAYOR

ATTEST:

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City Clerk

Exhibit A (As amended)  
Budget Summary

	General Fund Amended FY 13/14	DOWNTOWN DEVELOPMENT FUND	ENTERPRISE FUNDS	SPECIAL REVENUE FUNDS	TOTAL
CASH BALANCES BROUGHT FORWARD	1,506,528		3,699,844	256,082	5,640,116
<b>ESTIMATED REVENUES:</b>					
<b>TAXES</b>					
	<i>Miages</i>				
AD VALOREM TAXES	7.1611 45,441,720	0	0	0	45,441,720
AD VALOREM TAXES	0.3453 2,168,970	0	0	0	2,168,970
AD VALOREM-DELINQUENT	350,000	0	0	0	350,000
AD VALOREM - DDA	1.0000 0	535,706	0	0	535,706
Sales & Use Taxes	1,315,000	0	0	0	1,305,000
Utility Taxes	5,635,000	0	0	0	5,235,000
Other Taxes	4,064,000	0	0	0	4,174,000
Franchise, Licenses & Permits	9,224,580	0	1,200	0	8,992,830
Intergovernmental	6,820,006	0	217,750	1,718,041	8,535,391
Charges for Services	10,639,900	0	42,797,310	0	53,314,850
Fines & Forfeitures	958,000	0	0	93,750	1,092,250
Miscellaneous Revenues	6,231,555	57,000	249,950	632,116	6,855,576
Other Financing Sources	12,528,360	0	1,075,000	1,036,103	6,664,343
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>105,377,091</u>	<u>592,706</u>	<u>44,341,210</u>	<u>3,480,010</u>	<u>144,665,636</u>
TOTAL ESTIMATED REVENUES AND BALANCES	<u>106,883,619</u>	<u>592,706</u>	<u>48,041,054</u>	<u>3,736,092</u>	<u>150,305,752</u>
<b>EXPENDITURES/EXPENSES:</b>					
General Government Services	10,154,463	0	0	0	9,843,550
Public Safety	55,236,756	0	0	138,750	55,640,080
Physical Environment	557,510	0	29,093,411	0	29,646,861
Transportation	3,398,495	0	0	0	3,362,190
Economic Environment	7,030,610	591,223	0	2,644,432	10,266,265
Human Services	59,750	0	0	39,607	99,357
Culture & Recreation	14,372,175	0	3,718,283	896,680	18,936,123
Debt Service	12,806,990	0	6,588,980	0	10,585,970
Other Financing Uses	3,228,353	0	7,421,750	0	10,638,620
TOTAL EXPENDITURES/EXPENSES	<u>106,845,102</u>	<u>591,223</u>	<u>46,822,424</u>	<u>3,719,469</u>	<u>149,019,016</u>
Reserves	38,517	1,483	1,218,630	16,623	1,286,736
TOTAL EXPENDITURES AND RESERVES	<u>106,883,619</u>	<u>592,706</u>	<u>48,041,054</u>	<u>3,736,092</u>	<u>150,305,752</u>