



Cover Memorandum/Staff Report

File #: 24-1474

Agenda Date: 11/19/2024

Item #: 7.D.

TO: Mayor and Commissioners
FROM: Laura Thezine, Acting Chief Financial Officer
THROUGH: Terrence R. Moore, ICMA-CM
DATE: November 19, 2024

RESOLUTION NO. 215-24 AMENDING THE FISCAL YEAR 2024-25 BUDGET ADOPTED BY RESOLUTION NO. 175-24 ON SEPTEMBER 16, 2024.

Recommended Action:

Motion to Approve Resolution No. 215-24 amending the Fiscal Year 2024-25 budget adopted on September 16, 2024.

Background:

The purpose of this request is to amend the adopted Fiscal Year (FY) 2024-25 budget to account for items that were not anticipated, or measurable at the time of original budget adoption. Per Florida State Statute (FSS) 166.241, the City's Adopted Budget may be revised with a Budget Amendment approved by the City Commission. Provided below is a summary of the budget changes staff is recommending. The attached Resolution and Exhibit A provide details of the proposed additional changes.

General Fund (334) \$93,400

1. City Manager (CM) Department

Request to amend the FY 2024-25 CM Department budget to account for the Provision of Process and Internal Control Assessment Services to be performed by an external audit firm. The funding is available in the Non-Operating Contingency account.

The transfer amount requested is \$60,000.

Funding Source: No Change in the General Fund. Non-Operating Contingency

2. Human Resources (HR) Department

Request to amend the FY 2024-25 HR Department budget to account for consulting fees related to the executive recruitment for the Internal Auditor role. The funding is available in the City Commission Department / Internal Auditor Division.

The transfer amount requested is \$33,400.

Funding Source: No Change in the General Fund. Internal Auditor Salaries and Wages.

General Construction Fund (334) \$547,508

Parks and Recreation Department

Request to amend the General Construction Fund FY 2024-25 Budget. Pompey Park received \$935,000 in reimbursable grant funds for various improvements to the facilities. Parks and

Recreation is requesting to roll over the remaining FY 2023-24 balance of \$547,508 to FY 2024-25 for the completion of several required projects for the facilities including but not limited to Pompey Park Pool resurfacing and lighting warning system installation. **The funding amount requested is \$547,508**

Funding Source: Grants/Donations Capital Contributions

One Cent Sales Tax Fund (377) \$550,360

Public Works Department

Request to amend the One Cent Sales Tax Fund FY 2024-25 Budget to roll over the remaining FY 2023-24 balance of \$550,360 to FY 2024-25 for these three projects accordingly:

- Beach Access Improvements: \$259,579 is needed to award an agreement
- Replacement of Beach Master Plan Showers and Fountains: \$280,421 is needed to award an agreement
- Delray Beach Seaboard Air Line Railway Station Reconstruction: \$10,360 is needed to complete the project.

The funding amount requested is \$550,360

Funding Source: Prior Year Surplus

City Attorney Review:

Approved as to form and legal sufficiency

Funding Source/Financial Impact:

See Exhibit A appended to Resolution No. 215-24

Timing of Request:

Approval of this request will properly amend the budget, as listed in Exhibit A.