

EXHIBIT A			
City of Delray Beach			
FY 2023-24 Budget Amendment #9 Summary			
June 18, 2024			
General Fund (001)			
Description	Decrease	Increase	Total
Revenues			
Budgetary Account Prior Year Surplus - Fire Department	\$ -	\$ 1,940,017	\$ 1,940,017
Budgetary Account Prior Year Surplus - Transfer to Municipal Golf Course		1,750,000	1,750,000
Total Revenues	\$ -	\$ 3,690,017	\$ 3,690,017
Expenditures			
Fire Department			
Salaries & FICA - Operations	\$ -	\$ 673,553	\$ 673,553
Salaries & FICA - Ocean Rescue	-	161,092	161,092
Overtime & FICA - Operations Division	-	1,105,372	1,105,372
<i>Request for additional funds to cover Year 1 of the CBA contract between the City and IAFF and overtime shortage due to vacancies.</i>	-	1,940,017	1,940,017
Fire Department - Highland Beach Division			
Salaries - Highland Beach	257,027	-	(257,027)
FICA - Highland Beach	5,246	-	(5,246)
Tuition Reimbursement	1,258	-	(1,258)
Overtime - Highland Beach Division	-	263,531	263,531
<i>Request for additional funds to cover overtime shortage in Highland Beach Division.</i>	263,531	263,531	-
Engineering Department / Programs Division			
Professional Services - Engineering /Architectural	190,000	-	(190,000)
Contractual Services	-	190,000	190,000
<i>Request to cover additional costs for various traffic/transportation related projects.</i>	190,000	190,000	-
Engineering Department / Transfers Department			
Professional Services	90,000	-	(90,000)
Non-Operating Transfers Transfer to General Construction Fund (334)	-	90,000	90,000
<i>Request to transfer funds from the General Fund to the General Construction Fund for Construction Engineering and Inspection services (CEI) to carry the Lowson project through closeout.</i>	90,000	90,000	-
Transfers Department			
Non-Operating Transfers Transfer to Municipal Golf Course Fund	-	1,750,000	1,750,000
<i>Request to transfer funds from the General Fund to the General Construction Fund to continue the 2020 Golf Course Renovation project paused at 60% design in 2021.</i>	-	1,750,000	1,750,000
Total Expenditures	\$ 543,531	\$ 4,233,548	\$ 3,690,017
General Fund Amended Budget			\$187,925,222
6/18/2024 Budget Amendment			3,690,017
General Fund Amended Budget @ 06/18/2024			\$191,615,239

EXHIBIT A
City of Delray Beach
FY 2023-24 Budget Amendment #9 Summary
June 18, 2024

General Construction Fund (334)

Description	Decrease	Increase	Total
Revenues			
Inter-Fund Transfers Received from General Fund - Lowson Blvd Project	\$ -	\$ 90,000	\$ 90,000
Inter-Fund Transfers Received from General Fund - Municipal Golf Course Project	-	1,750,000	1,750,000
Total Revenues	\$ -	\$ 1,840,000	\$ 1,840,000
Expenditures			
Public Works Department / Road and Street Facilities Division			
Capital Outlay Other Improvements-Lowson Blvd Pedestrian Bridge	-	90,000	90,000
<i>Request to transfer funds from the General Fund to the General Construction Fund for Construction Engineering and Inspection services (CEI) to carry the Lowson Blvd Pedestrian Bridge project through closeout</i>			
Parks and Recreation Department			
Capital Outlay - Municipal Golf Course	-	1,750,000	1,750,000
<i>Request to transfer funds from the General Fund to the General Construction Fund to continue the 2020 Golf Course Renovation project paused at 60% design in 2021.</i>			
Total Expenditures	\$ -	\$ 1,840,000	\$ 1,840,000

General Construction Fund Amended Budget			\$ 49,279,722
6/18/2024 Budget Amendment			1,840,000
General Construction Fund Amended Budget @ 6/18/2024			\$ 51,119,722

One Cent Sales Tax Fund (377)

Description	Decrease	Increase	Total
Revenues			
Budgetary Account Prior Year Surplus	\$ -	\$ 561,423	\$ 561,423
Total Revenues	\$ -	\$ 561,423	\$ 561,423
Expenditures			
Public Works Department to Parks and Recreation (Cemetery)			
Capital Outlay Other Improvements - SE 36th Avenue/Gulfstream Boulevard Streetscape		1,561,423	1,561,423
Capital Outlay - Memorial Gardens Mausoleum Project	\$ 1,000,000	-	\$ (1,000,000)
<i>Request to reallocate CIP approved funds from the SE 36th Avenue/Gulfstream Boulevard Streetscape to the Memorial Gardens Mausoleum Project</i>			
Total Expenditures	\$ 1,000,000	\$ 1,561,423	\$ 561,423

One Cent Sales Tax Fund Amended Budget			\$ 25,295,385
6/18/2024 Budget Amendment			561,423
One Cent Sales Tax Fund Amended Budget @ 6/18/2024			\$ 25,856,808

EXHIBIT A			
City of Delray Beach			
FY 2023-24 Budget Amendment #9 Summary			
June 18, 2024			
Recreation GO Bond (382)			
Description	Decrease	Increase	Total
Revenues			
GO Bond Proceeds (Elevator Repairs)	\$ -	\$ 77,749	\$ 77,749
Total Revenues	\$ -	\$ 77,749	\$ 77,749
Expenditures			
Parks and Recreation - Repair and Maintenance Service - Elevator Repairs	\$ -	\$ 77,749	\$ 77,749
<i>Request to complete full repairs/replacements to bring elevators to operational status.</i>			
Total Expenditures	\$ -	\$ 77,749	\$ 77,749
Recreation GO Bond Fund Amended Budget			\$ 3,500,000
6/18/2024 Budget Amendment			77,749
Recreation GO Bond Fund Amended Budget @ 6/18/2024			\$ 3,577,749
Water & Sewer Fund (441)			
Description	Decrease	Increase	Total
Expenditures			
Non-Operating Contingency	\$ 350,000	\$ -	\$ (350,000)
Other Contractual Services - Water Treatment Storage		350,000	350,000
	\$ 350,000	\$ 350,000	\$ -
<i>Request to cover increased usage of both wet and dry sludge removal</i>			
Total Expenditures	\$ 350,000	\$ 350,000	\$ -
Water & Sewer Fund Amended Budget			\$ 48,771,812
6/18/2024 Budget Amendment			-
Water & Sewer Fund Amended Budget @ 06/18/2024			\$ 48,771,812
Water and Sewer (W&S) - Renewal & Replacement (R&R) (442)			
Description	Decrease	Increase	Total
Revenues			
Budgetary Account Renewal And Replacement	\$ 14,707,146	\$ -	\$ (14,707,146)
Total Revenues	\$ 14,707,146	\$ -	\$ (14,707,146)
Expenditures			
Capital Outlay - Water Treatment Plant (WTP)	\$ 14,707,146	\$ -	\$ (14,707,146)
<i>Request to transfer the WTP Project to new W&S - WTP (443) Fund</i>			
Total Expenditures	\$ 14,707,146	\$ -	\$ (14,707,146)
Water and Sewer - R&R Fund Amended Budget			\$ 35,932,870
6/18/2024 Budget Amendment			(14,707,146)
Water and Sewer - R&R Fund Amended Budget @ 6/18/2024			\$ 21,225,724

EXHIBIT A			
City of Delray Beach			
FY 2023-24 Budget Amendment #9 Summary			
June 18, 2024			
Water and Sewer (W&S) - Water Treatment Plant (WTP) (443)			
Description	Decrease	Increase	Total
Revenues			
Bonds Proceeds	\$ -	\$ 15,877,219	\$ 15,877,219
Total Revenues	\$ -	\$ 15,877,219	\$ 15,877,219
Expenditures			
Capital Outlay - Water Treatment Plant (WTP)	\$ -	\$ 15,877,219	\$ 15,877,219
<i>Request to transfer the WTP Project to new W&S - WTP (443) Fund</i>			
Total Expenditures	\$ -	\$ 15,877,219	\$ 15,877,219
Water and Sewer - WTP Fund Amended Budget			\$ -
6/18/2024 Budget Amendment			15,877,219
Water and Sewer - WTP Fund Amended Budget @ 6/18/2024			\$ 15,877,219
Municipal Golf Course (445)			
Description	Decrease	Increase	Total
Expenditures			
Machinery & Equipment - Capital Outlay	\$ 5,185	\$ -	\$ (5,185)
Repairs and Maintenance - Pro Shop Division	49,205	-	(49,205)
Repairs and Maintenance - Operations	56,193	-	(56,193)
Repairs and Maintenance - Course Maintenance		110,583	110,583
<i>Request to re-allocate of CIP approved funds for Municipal Golf course re-sodding of greens</i>	\$ 110,583	\$ 110,583	\$ -
Total Expenditures	\$ 110,583	\$ 110,583	\$ -
Municipal Golf Course Fund Amended Budget			\$ 4,477,356
6/18/2024 Budget Amendment			-
Municipal Golf Course Fund Amended Budget @ 06/18/2024			\$ 4,477,356
Lakeview Golf Course (446)			
Description	Decrease	Increase	Total
Expenditures			
Professional Services - Capital Outlay	\$ 50,000	\$ -	\$ (50,000)
Repairs and Maintenance - Course Maintenance	-	50,000	50,000
<i>Request to re-allocate of CIP approved funds for Lakeview Golf course re-sodding of greens</i>	\$ 50,000	\$ 50,000	\$ -
Total Expenditures	\$ 50,000	\$ 50,000	\$ -
Lakeview Golf Course Fund Amended Budget			\$ 2,114,697
6/18/2024 Budget Amendment			-
Lakeview Golf Course Fund Amended Budget @ 06/18/2024			\$ 2,114,697

EXHIBIT A			
City of Delray Beach			
FY 2023-24 Budget Amendment #9 Summary			
June 18, 2024			
Garage Fund (501)			
Description	Decrease	Increase	Total
Expenditures			
Non-Operating Contingency	\$ 20,065	\$ -	\$ (20,065)
Fleet Analyst - Wages and Benefits		20,065	20,065
<i>Request to add a Fleet Analyst (Full-Time) to the City Garage Fund.</i>	\$ 20,065	\$ 20,065	\$ -
Total Expenditures	\$ 20,065	\$ 20,065	\$ -
Garage Fund Amended Budget			\$ 13,497,911
6/18/2024 Budget Amendment			-
Garage Fund Amended Budget @ 06/18/2024			\$ 13,497,911
Insurance Fund (551)			
Description	Decrease	Increase	Total
Expenditures			
Insurance Worker's Compensation Claims	\$ 4,652	\$ -	\$ (4,652)
Insurance Other Costs		4,652	4,652
Insurance Package - Policy Premium	84,116		(84,116)
Insurance - General Liability		84,116	84,116
<i>Request to supplement the shortage to cover the cost of the insurance premiums.</i>	\$ 88,768	\$ 88,768	\$ -
Total Expenditures	\$ 88,768	\$ 88,768	\$ -
Insurance Fund Amended Budget			\$ 26,132,840
6/18/2024 Budget Amendment			-
Insurance Fund Amended Budget @ 06/18/2024			\$ 26,132,840

**City of Delray Beach
Budget Transfer Form**

(1) Departmental Line Transfer

(2) Date: 5/31/2024

(3) Interfund/Interdepartmental Transfer

(4) Journal Number: _____

(5) Requested By: Fire Department

PROJECT #	(6) ACCOUNT NUMBER	(7) DESCRIPTION	(8) TRANSFER OUT	(9) TRANSFER IN
	001-00-000.301-101	Budgetary Account Prior Year Surplus		\$ 834,645.00
	001-22-150-526.12-10	Salaries and Wages - Operations		625,688.00
	001-22-150-526.21-10	FICA - Operations		47,865.00
	001-22-180-522.12-10	Salaries and Wages - Ocean Rescue		149,644.00
	001-22-180-522.21-10	FICA - Ocean Rescue		11,448.00
(10) TOTAL			\$ -	\$ 1,669,290.00

JUSTIFICATION: Request for additional funds to cover Year 1 of the CBA contract between the City and IAFF.

Department Head _____

Budget Office _____

Finance Director _____

City Manager _____

**City of Delray Beach
Budget Transfer Form**

(1) Departmental Line Transfer

(2) Date: 5/22/2024

(3) Interfund/Interdepartmental Transfer

(4) Journal Number: _____

(5) Requested By: Amanda Skeberis, Business Operations Administrator, Public Works

PROJECT #	(6) ACCOUNT NUMBER	(7) DESCRIPTION	(8) TRANSFER OUT	(9) TRANSFER IN
N/A	377-00-000.301-101	Budgetary Account Prior Year Surplus	\$ -	\$ 561,423.00
41026	377-41-361-519.63-90	Capital Outlay Other Improvements	1,000,000.00	
72010	377-39-000-539.62-05	Capital Outlay Cemetery Mausoleum		1,000,000.00
(10) TOTAL			\$ 1,000,000.00	\$ 1,561,423.00

JUSTIFICATION: Reallocation of the remaining \$1,000,000 from the SE 36th Avenue/Gulfstream Boulevard Streetscape Improvements project and \$561,423 from prior year surplus for the Infrastructure Surtax Fund to the new expense account for the Memorial Gardens Mausoleum Expansion project (Public Works Project No. 23-008, Finance Project Code 72010).

Department Head _____ Budget Office _____
 Finance Director _____ City Manager _____

City of Delray Beach Budget Transfer Form

(1) Departmental Line Transfer

(2) Date: 5/22/2024

(3) Interfund/Interdepartmental Transfer

(4) Journal Number: _____

(5) Requested By: Amanda Skeberis, Business Operations Administrator, Public Works

PROJECT #	(6) ACCOUNT NUMBER	(7) DESCRIPTION	(8) TRANSFER OUT	(9) TRANSFER IN
N/A	382-00-000.384-112	Debt Proceeds Note & Bond Proceeds		\$ 77,749.00
41047	382-72-738-572.46-40	Repair and Maintenance Service - Hilltopper Elevator		44,404.00
41048	382-72-738-572.46-40	Repair and Maintenance Service - Miller Park Elevator		33,345.00
(10) TOTAL			\$ -	\$ 155,498.00

JUSTIFICATION: Additional funds are requested to complete full repairs/replacements to bring elevators to operational status.

Department Head _____

Budget Office _____

Finance Director _____

City Manager _____

**City of Delray Beach
Budget Transfer Form**

(1) Departmental Line Transfer

(2) Date: May 8, 2024

(3) Interfund/Interdepartmental Transfer

(4) Batch Number: _____

(5) Requested By: Sue DiMascio Utilities

PROJECT #	(6) ACCOUNT NUMBER	(7) DESCRIPTION	(8) TRANSFER OUT	(9) TRANSFER IN
N/A	441-36-300-536.99-01	Non-Operating Contingency	350,000.00	
N/A	441-36-259-536.34-90	Water Treatment & Storage Other Contractual Services		\$ 350,000.00
			\$ 350,000.00	\$ 350,000.00

JUSTIFICATION: Utilities request to Amend FY23-24 budget to allow additional \$350,000 funds into GL account 34-90 Other Contractual Services currently (\$189,726.04) due to increased usage of both wet and dry sludge removal. Through April dry sludge hauling is 83% more compared to last year, and wet sludge is 142% more compared to last year. Once drum filters are repaired hauling amounts should go back to normal.

Department Head _____ Budget Administrator _____
 Finance Director _____ City Manager _____

**City of Delray Beach
Budget Transfer Form**

(1) Departmental Line Transfer

(2) Date: June 3, 2024

(3) Interfund/Interdepartmental Transfer

(4) Batch Number: _____

(5) Requested By: Sue DiMascio Utilities

PROJECT #	(6) ACCOUNT NUMBER	(7) DESCRIPTION	(8) TRANSFER OUT	(9) TRANSFER IN
	442-00-000.301-024	Budgetary Account Renewal And Replacement	14,707,146.00	
36001	442-36-260-536.63-90	Capital Outlay - Other Improvements - Water Treatment Plant	14,707,146.00	
			\$ 14,707,146.00	\$ -

JUSTIFICATION: Request to transfer the Water Treatment Plant Project from Fund 442 to the newly created Water and Sewer - Water Treatment Plant (WTP) Fund (443).

Department Head _____

Budget Administrator _____

Finance Director _____

City Manager _____

**City of Delray Beach
Budget Transfer Form**

(1) Departmental Line Transfer

(2) Date: June 3, 2024

(3) Interfund/Interdepartmental Transfer

(4) Batch Number: _____

(5) Requested By: Sue DiMascio Utilities

PROJECT #	(6) ACCOUNT NUMBER	(7) DESCRIPTION	(8) TRANSFER OUT	(9) TRANSFER IN
	443-00-000.384-112	Bond Proceeds - Water Treatment Plant		\$ 15,877,219.00
36001	443-36-260-536.63-90	Capital Outlay - Water Treatment Plant	-	\$ 15,877,219.00
			\$ -	\$ 31,754,438.00

JUSTIFICATION: Request to create the Water and Sewer Water Treatment Plant from Bond Proceeds.

Department Head _____
Finance Director _____

Budget Administrator _____
City Manager _____

**City of Delray Beach
Budget Transfer Form**

(1) Departmental Line Transfer

(2) Date: 5/23/24

(3) Interfund/Interdepartmental Transfer

(4) Batch Number: _____

(5) Requested By: Parks & Recreation

PROJECT #	(6) ACCOUNT NUMBER	(7) DESCRIPTION	(8) TRANSFER OUT	(9) TRANSFER IN
	446-75-300-575.31-90	Professional Services - Capital Outlay	\$ 50,000.00	
	446-75-153-575.46-40	Repair and Maintenance Service - Course Maintenance		\$ 50,000.00
			\$50,000.00	\$50,000.00
JUSTIFICATION: Request to re-allocate CIP approved funds for Lakeview golf course re-sodding of greens				
Department Head _____		Budget Administrator _____		
Finance Director _____		City Manager _____		

