



Cover Memorandum/Staff Report

File #: 24-794

Agenda Date: 6/18/2024

Item #: 6.B.

TO: Mayor and Commissioners
FROM: Hugh Dunkley, Chief Financial Officer
THROUGH: Terrence R. Moore, ICMA-CM
DATE: June 18, 2024

RESOLUTION NO. 125-24 AMENDING THE FISCAL YEAR 2023-24 BUDGET ADOPTED BY RESOLUTION NO.145-23 ON SEPTEMBER 18, 2023.

Recommended Action:

Motion to Approve Resolution No. 125-24 amending the Fiscal Year 2023-24 budget adopted on September 18, 2023.

Background:

The purpose of this request is to amend the adopted Fiscal Year (FY) 2023-24 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 changes.

General Fund (001) \$4,233,548

1. Fire Department - Operations - Ocean Rescue Divisions

Request to amend the FY 2023-24 Fire Department to cover any salary shortage and FICA for Year 1 of the Collective Bargaining Agreement between the City of Delray Beach and the Professional Fire Fighters of Delray Beach. In November 2023, the City and Union negotiated a three-year agreement that provides the Delray Beach Rank and File Fire Fighters a comprehensive, fair, and equitable salary step plan. Additionally, this request will cover overtime shortage due to vacancies in the Operations Division.

The transfer amount requested is \$1,940,017

Funding Source - Prior Year Surplus (Increase)

2. Fire Department - Highland Beach Division

Request to amend the FY 2023-24 Fire Department to cover overtime shortage in the Highland Beach division.

The transfer amount requested is \$263,531

Funding Source - No change in the General Fund

3. Public Works (PW) Department/Engineering Division

Request to amend the FY 2023-24 PW budget to implement various traffic/transportation-related projects, including the proposed intersection improvements at SW 6th Avenue and SW 2nd Street.

The transfer amount requested is \$190,000

Funding Source - No change in the General fund Budget

4. Public Works (PW) Department/Engineering Division

Request to amend the FY 2023-24 PW budget transferring funds to the General Construction fund for Construction Engineering and Inspection services to complete the Lawson Boulevard Pedestrian bridge.

The transfer amount requested is \$90,000.

Funding Source - No change in the General fund Budget

5. Transfers Department to General Construction Fund

Request to amend the FY 2023-24 Transfers Department to transfer funds to the General Construction Fund for the design of improvements to the golf course and continue the 2020 Golf Course Renovation project paused at 60% design in 2021.

The transfer amount requested is \$1,750,000

Funding Source - Prior Year Surplus (Increase)

General Construction Fund (334) \$1,840,000

1. Public Works Department

Request to amend the FY 2023-24 Public Works department to complete the Lawson Blvd Pedestrian Bridge project.

The transfer amount requested is \$90,000.

Funding Source - Interfund Transfer from General Fund (Increase)

2. Parks and Recreation Department

Request to amend the FY 2023-24 Parks and Recreation department for design improvements to the Municipal golf course and to continue the 2020 Golf Course Renovation project paused at 60% design in 2021.

The transfer amount requested is \$1,750,000.

Funding Source - Interfund Transfer from General Fund (Increase)

One Cent Sales Tax Fund (377) \$1,561,423

Public Works Department

Request to amend the FY 2023-24 Public Works and Cemetery Department budget to complete the expansion of the Memorial Gardens Mausoleum Expansion project.

Reallocation of the remaining \$1,000,000 from the SE 36th Avenue/Gulfstream Boulevard Streetscape Improvements project and \$561,423 from the prior year surplus for the Infrastructure Surtax Fund.

The transfer amount requested is \$1,561,423.

Funding Source - Prior Year Budgetary Surplus (\$561,423) (Increase)

Recreation General Obligation (GO) Bond (382) \$77,749

Parks and Recreation Department

Request to amend the FY 2023-24 Recreation GO Bond fund to bring elevators in various parks to operational status.

The transfer amount requested is \$77,749.

Funding Source - Debt Proceeds (Increase)

Water and Sewer Fund (441) \$350,000

Water Treatment and Storage / Capital Outlay Divisions

Request to amend the FY 2023-24 Water and Sewer budget to transfer funds from Non-Operating Contingency to Contractual Services for increased usage of sludge removal.

The transfer amount requested is \$350,000.

Funding Source - No change in Water and Sewer Fund

Water and Sewer - Renewal / Replacement Fund (442) \$14,707,146

Renewal and Replacement Department

Request to amend the FY 2023-24 Renewal and Replacement Department budget to transfer the CIP-approved Water Treatment Plant (WTP) Project from Fund 442 to a new fund 443 - Water & Sewer - WTP fund.

The transfer amount requested is \$14,707,146.

Funding Source - Prior Year Surplus (Decrease)

Water and Sewer - Water Treatment Plant (443) \$15,877,219

Water Treatment Plant Department

Request to create a new fund Water & Sewer - Water Treatment Plant (WTP) fund to account for the WTP project.

The transfer amount requested is \$15,877,219.

Funding Source - Bond Proceeds (Increase)

Municipal Golf Course Fund (445) \$110,583

Parks and Recreation Department

Request to amend the FY 2023/24 Municipal Golf Course fund budget to reallocate approved Capital Improvement Plan (CIP) funds to repairs and maintenance for golf course re-sodding of greens.

The transfer amount requested is \$110,583

Funding Source - No change in Municipal Golf Course Fund

Lakeview Golf Course Fund (446) \$50,000

Parks and Recreation Department

Request to amend the FY 2023/24 Lakeview Golf Course Fund budget to reallocate approved CIP funds to repairs and maintenance for golf course re-sodding of greens.

The transfer amount requested is \$50,000

Funding Source - No change in Lakeview Golf Course Fund

Garage Fund (501) \$20,065

City Garage / Miscellaneous Departments

Request to amend the FY 2023-24 Garage Fund budget to transfer funds from Non-Operating Contingency to Wages and Benefits to add a new full-time Fleet Analyst position.

The transfer amount requested is \$20,065

Funding Source - No change in Garage Fund

Insurance Fund (551) \$88,768,

Insurance Department

Request to amend the FY 2023-24 Insurance Fund budget to cover the City's insurance premium for general liability, excess workers' compensation, and property insurance shortages.

The transfer amount requested is \$88,768.

Funding Source - No change in the Insurance Fund.

Funding Source/Financial Impact:

See Exhibit A appended to Resolution No. 125-24.

Timing of Request:

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