



Cover Memorandum/Staff Report

File #: 22-1528

Agenda Date: 11/15/2022

Item #: 7.A.

TO: Mayor and Commissioners
FROM: Hugh Dunkley, Chief Financial Officer
THROUGH: Terrence R. Moore, ICMA-CM
DATE: November 15, 2022

RESOLUTION NO. 182-22: A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF DELRAY BEACH, FLORIDA, AMENDING ITS BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2021; BY PROVIDING FOR SUPPLEMENTAL APPROPRIATIONS IN THE AMOUNTS IDENTIFIED IN EXHIBIT A; REPEALING ALL RESOLUTIONS INCONSISTENT HERewith; PROVIDING FOR AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.

Recommended Action:

Motion to Approve Resolution No. 182-22 amending the budget for Fiscal Year 2021-22 adopted on September 23, 2021.

Background:

This is a request to amend the adopted Fiscal Year (FY) 2021-22 budget to account for changes necessary since its adoption in September 2021. The proposed amended budgets reflect results to date. Since these adjustments were not anticipated in the FY 2021-22 budget, a budget amendment requiring City Commission approval is necessary to adjust the funds accordingly and to end the year with a balanced budget.

The attached Resolution and Exhibit A provide details of the proposed changes for the General Fund.

General Fund \$990,000

Revenues

Increase in revenues in the General Fund by \$990,000 to account for additional revenues in Sales and Use Tax.

Expenditures

Increases in expenditures in the General Fund by \$990,000 to cover additional expenditures in the following departments:

- **Request: Police Department \$750,000**

Justification: Regular Salaries/Wages and Overtime accounts for Support and Operations need to be adjusted due to the impact of the new collective bargaining agreements with the Police Benevolent Association retroactive to October 1, 2021, increases in sick and vacation payout, increases in officer and dispatch vacancies during the fiscal year, and unallocated City Hall security services.

- **Request: Cemetery Department \$20,000**

Justification: The Overtime Pay Expenditure account needs to be adjusted to cover the impact of the additional work required for the Cemetery Department.

- **Request: Engineering Department \$20,000**

Justification: The Sick and Vacation Payout Account needs to be adjusted to cover the termination payout for an employee who resigned in April 2022.

The increase was partially offset by various accounts within the department.

- **Request: Parks and Recreation Department \$160,000**

Justification: Justification: Regular Salaries/Wages and Overtime accounts for Administration and Park Maintenance need to be adjusted due to the impact of the new SEIU bargaining agreements with the retroactive to October 1, 2021 and unallocated Old School Square events.

The increase was partially offset by various accounts within the department.

- **Request: Special Events \$40,000**

Justification: Justification: Regular Salaries/Wages, Overtime, and Promotional Events accounts need to be adjusted to cover unallocated Old School Square events.

The increase was partially offset by various accounts within the department.

Finance Department Review:

Finance Department recommends approval.

Funding Source:

See Exhibit A appended to Resolution No. 182-22.

City Attorney Review:

Approved as to form and legal sufficiency.

Timing of Request:

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