



FY 2019 Millage Rate & Tentative Budget Adoption

City of Delray Beach

City Commission
September 6, 2018





... Proposed Millage Rates FY2018-2019

- The FY 2018/19 General Operating millage is **6.7611**, which is 0.1000 mills lower than the current millage (FY2017/18) of 6.8611.
- The debt service millage is **0.2108**
- The FY 2018/19 Citywide millage is **6.9719**

Budget Adjustments



	2019 Proposed (July 10)	2019 Tentative	\$ Changes
City Commission	\$362,222	\$416,972	\$54,750
City Manager	\$1,201,110	\$1,559,263	\$358,153
Communications	\$123,807	\$123,712	-\$95
Information Technology	\$4,390,005	\$4,387,628	-\$2,377
City Attorney	\$1,475,950	\$1,475,282	-\$668
Human Resources	\$993,072	\$992,076	-\$996
City Clerk	\$713,169	\$657,120	-\$56,049
Finance	\$2,300,101	\$2,298,312	-\$1,789
Purchasing	\$766,645	\$833,906	\$67,261
Planning & Zoning	\$4,949,400	\$4,894,328	-\$55,072
Police Department	\$33,389,799	\$35,248,621	\$1,858,822
Fire Department	\$30,956,716	\$30,950,528	-\$6,188
Community Improvement	\$3,187,898	\$3,177,516	-\$10,382
Public Works	\$12,296,285	\$12,354,161	\$57,876
Parks & Recreation	\$8,088,023	\$8,142,785	\$54,762
Tennis Stadium	\$2,660,307	\$2,660,307	\$0
Tennis Centers	\$1,272,157	\$1,272,157	\$0
Miscellaneous	\$46,260	\$46,260	\$0
Miscellaneous Grants	\$169,700	\$169,700	\$0
Economic Development	\$289,471	\$444,471	\$155,000
Old School Square	\$0	\$0	\$0
Library	\$1,453,500	\$1,453,500	\$0
CRA	\$13,067,003	\$13,067,003	\$0
Debt Service	\$1,913,128	\$1,913,128	\$0
Bond Refinancing	\$0	\$0	\$0
Transfers	\$5,375,091	\$5,625,091	\$250,000
Contingency	\$2,000,000	\$300,000	-\$1,700,000
TOTAL	\$133,440,819	\$134,463,827	\$1,023,008

Variance Explanations- Revenues

- Increase to estimated building revenue (528k)
- Sales Tax & Communications Service Tax (400k)
- Changes in surplus to balance budget (232k)
- Revenue for Purchasing Agent from CRA (68k)
- Highland Beach Fire Contract Estimate(-205k)

Variance Explanations- Expenditures



- Decrease in CM Contingency (1.7m)
- PBA & SEIU Contract Adjustments (1.8m)
- General Fund Construction transfer (250k)
- City Commission, Internal Auditor, City Manager, and Purchasing (374k)
- Reduction of positions in Clerk's Office, reclassifications Community Improvement, reduction of new vehicles for building inspection and benefits adjustments (-159k)
- Grants to Chamber of Commerce (125k)

One-Time Expenditures & Transfers



- Police & Fire (496k)
 - Car Port, Trailers, public records request solution, analytics tools and training tools, and body cams
- Parks and Recreation (200k)
 - Bleacher replacement, gym floor covers, mowers, cemetery equipment and pressure washers
- Fire (30k)
 - Bunker gear extractors
- Communications, Clerk's Office, & Information Technology (40k)
 - Remaining website implementation, public records requests solution, network drops and fiber optics replacement
- Public Works (51k)
 - AutoCADD, parking meters, road strippers and plotter
- General Construction Fund Transfer (2.25m)

*The total expenditures and transfers total \$3,067,651 . These expenditures are supported by one-time fund balance transfer of \$3,113,941.

Fund Balance



2017 unassigned fund balance per CAFR	\$39,273,110
Assigned to Auburn Trace	-\$3,840,000
Adjustments from FY17/18 mid-year budget amendment	-\$2,809,444
Surplus utilized in 2019 budget	-\$3,113,941
Current surplus*	\$29,509,725
Current surplus (\$29,509,725) as % of 2019 total budget	21.95%
20% surplus target	\$26,892,765
Current surplus over 20% target	\$2,616,960
25% surplus target	\$33,615,957
Current surplus under 25% target	(\$4,106,232)

*GFOA recommends 17% or two months of operating expenses or revenues



Budget Public Hearings

- September 6th – Tentative Adoption Public Hearing
- September 25th – Final Adoption Public Hearing



FY 2019 Millage Rate & Tentative Budget Adoption

City of Delray Beach

City Commission
September 6, 2018

