



City of Delray Beach

100 N.W. 1st Avenue
Delray Beach, FL 33444

Cover Memorandum/Staff Report

File #: 25-1579

Agenda Date: 1/20/2026

Item #: 7.A.

TO: Mayor and Commissioners
FROM: Henry Dachowitz, Chief Financial Officer
THROUGH: Terrence R. Moore, ICMA-CM
DATE: January 20, 2026

RESOLUTION NO. 02-26 AMENDING THE FISCAL YEAR 2025-26 BUDGET ADOPTED BY
RESOLUTION NO.198-25 ON SEPTEMBER 15, 2025.

Recommended Action:

Motion to Approve Resolution No.02-26 amending the Fiscal Year 2025-26 budget adopted on September 15, 2025.

Background:

The purpose of this request is to amend the adopted Fiscal Year (FY) 2025-26 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 provides details of the proposed changes.

General Fund (001) \$0

Request to transfer 1 position from Parks & Recreation Administration to Marina and use savings to fund holiday parade and out of school programs.

Transfer amount requested is \$101,146.57

Funding Source: No change; \$101,146.57 expense to expense transfer in the General Fund

Marina Fund (426) \$101,146.57

Request to transfer 1 position from Parks & Recreation Administration to Marina.

Increase amount requested is \$101,146.57

Funding Source: Increase to revenues and increase to expenditures of \$101,146.57

Water/Sewer Renewal - Replacement Fund (442) \$0

Request a transfer to cover Utilities' share of the Solid Waste Authority's "South Central Regional Wastewater Treatment and Disposal Board" cost ratified by City Commission on June 25, 2025 Legistar item #6.K.

Transfer amount requested is \$600,000.00

Funding Source: No change; \$600,000.00 expense to expense transfer in the Water/Sewer Renewal - Replacement Fund

Garage Fund (501) \$0

Request a transfer to cover Public Works' GPS and related services for remaining 3-months of current service period and increase FY26 budget to cover the new agreement cost.

Transfer amount requested is \$9,000.00

Funding Source: No change; \$9,000.00 expense to expense transfer in the Garage Fund

The attached Exhibit A provides details of the proposed changes.

Funding Source/Financial Impact:

See Exhibit A appended to Resolution No. 02-26

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