

EXHIBIT A
City of Delray Beach
FY 2025-26 Budget Amendment # 9 - Summary - Resolution # 88-26
May 19, 2026

Special Projects Fund (115)			
Description	Increase	Decrease	Total
Revenues			
Sustainability			
Budgetary Account Special Projects Fund	\$ 92,924.27	\$ -	\$ 92,924.27
Total Sustainability	\$ 92,924.27	\$ -	\$ 92,924.27
<i>Tree Planting Program year 5 of 5</i>			
Total Revenues	\$ 92,924.27	\$ -	\$ 92,924.27
Expenditures			
Sustainability			
Other Contractual Services	\$ 92,924.27	\$ -	\$ 92,924.27
Total Sustainability	\$ 92,924.27	\$ -	\$ 92,924.27
<i>Tree Planting Program year 5 of 5</i>			
Total Expenditures	\$ 92,924.27	\$ -	\$ 92,924.27
Beginning Special Projects Fund (115)			\$ 2,547,507.76
06/02/2026 Budget Amendment			\$ 92,924.27
Ending Special Projects Fund (115)			\$ 2,640,432.03

EXHIBIT A
City of Delray Beach
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May 19, 2026

Neighborhood Services Fund (118)

Description	Increase	Decrease	Total
Revenues			
NCS CDBG & SHIP			
Budgetary Account Neighborhood Services Fund	\$ 745,000.00	\$ -	\$ 745,000.00
Total NCS CDBG & SHIP	\$ 745,000.00	\$ -	\$ 745,000.00
<i>Requesting a mid year budget adjustment to increase funding by \$645,000 to support the completion of additional housing rehabilitation projects within the Community Development Block Grant (CDBG) Program. And to increase funding for the SHIP Rental Assistance Program by \$100,000 through the reallocation of eligible prior year SHIP funds.</i>			
Total Revenues	\$ 745,000.00	\$ -	\$ 745,000.00
Expenditures			
NCS CDBG & SHIP			
Other Current Charges Housing Rehabilitation	\$ 645,000.00	\$ -	\$ 645,000.00
Other Current Charges Rental Assistance	\$ 100,000.00	\$ -	\$ 100,000.00
Total NCS CDBG & SHIP	\$ 745,000.00	\$ -	\$ 745,000.00
<i>Requesting a mid year budget adjustment to increase funding by \$645,000 to support the completion of additional housing rehabilitation projects within the Community Development Block Grant (CDBG) Program. And to increase funding for the SHIP Rental Assistance Program by \$100,000 through the reallocation of eligible prior year SHIP funds.</i>			
Total Expenditures	\$ 745,000.00	\$ -	\$ 745,000.00
Beginning Neighborhood Services Fund (118)			\$ 5,652,062.97
06/02/2026 Budget Amendment			\$ 745,000.00
Ending Neighborhood Services Fund (118)			\$ 6,397,062.97

EXHIBIT A
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Recreation GO Bond Fund (382)			
Description	Increase	Decrease	Total
Revenues			
Administration			
Prior Years Surplus	\$ 1,500,000.00	\$ -	\$ 1,500,000.00
Total Administration	\$ 1,500,000.00	\$ -	\$ 1,500,000.00
<i>Requesting a budget transfer to install synthetic turf at Merritt Park</i>			
Total Revenues	\$ 1,500,000.00	\$ -	\$ 1,500,000.00
Expenditures			
Administration			
Capital Outlay	\$ 1,500,000.00	\$ -	\$ 1,500,000.00
Total Administration	\$ 1,500,000.00	\$ -	\$ 1,500,000.00
<i>Requesting a budget transfer to install synthetic turf at Merritt Park</i>			
Total Expenditures	\$ 1,500,000.00	\$ -	\$ 1,500,000.00
Beginning Recreation GO Bond Fund (382)			\$ 6,420,164.96
06/02/2026 Budget Amendment			\$ 1,500,000.00
Ending Recreation GO Bond Fund (382)			\$ 7,920,164.96

EXHIBIT A
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Water & Sewer Fund (441)

Description	Increase	Decrease	Total
Expenditures			
Water & Sewer			
Salaries/Wages	\$ -	\$ 200,000.00	\$ (200,000.00)
Non Op Contingency	\$ -	\$ 194,622.00	\$ (194,622.00)
Overtime Pay	\$ 14.00	\$ -	\$ 14.00
Other Current Charges	\$ 2,000.00	\$ -	\$ 2,000.00
Other Current Charges	\$ 4,000.00	\$ -	\$ 4,000.00
Overtime Pay	\$ 90,000.00	\$ -	\$ 90,000.00
Special Pay Incentive	\$ 19,000.00	\$ -	\$ 19,000.00
Special Pay Other Taxable	\$ 15,000.00	\$ -	\$ 15,000.00
FICA	\$ 9,496.00	\$ -	\$ 9,496.00
Utility Services Waste Collection	\$ 112.00	\$ -	\$ 112.00
Special Pay Incentive	\$ 5,000.00	\$ -	\$ 5,000.00
Professional Services	\$ 250,000.00	\$ -	\$ 250,000.00
Total Water & Sewer	\$ 394,622.00	\$ 394,622.00	\$ -
<i>Requesting transfers to resolve negative balances from Q2 budget variance report sent by Finance</i>			
Total Expenditures	\$ 394,622.00	\$ 394,622.00	\$ -
Beginning Water & Sewer Fund (441)			\$ 57,678,132.83
05/19/2026 Budget Amendment			\$ -
Ending Water & Sewer Fund (441)			\$ 57,678,132.83

EXHIBIT A
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Water & Sewer Replacement Fund (442)

Description	Increase	Decrease	Total
Revenues			
Administration			
Interest & Other Earnings	\$ 2,704.00	\$ -	\$ 2,704.00
Total Administration	\$ 2,704.00	\$ -	\$ 2,704.00
<i>Requesting transfers to resolve negative balances from Q2 budget variance report sent by Finance</i>			
Total Revenues	\$ 2,704.00	\$ -	\$ 2,704.00
Expenditures			
Miscellaneous			
Professional Services	\$ 2,704.00	\$ -	\$ 2,704.00
Total Miscellaneous	\$ 2,704.00	\$ -	\$ 2,704.00
<i>Requesting transfers to resolve negative balances from Q2 budget variance report sent by Finance</i>			
Total Expenditures	\$ 2,704.00	\$ -	\$ 2,704.00
Beginning Water & Sewer Replacement Fund (442)			\$ 29,258,066.38
05/19/2026 Budget Amendment			\$ 2,704.00
Ending Water & Sewer Replacement Fund (442)			\$ 29,260,770.38

EXHIBIT A
City of Delray Beach
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Water & Sewer Renewal-Replacement Fund (443)

Description	Increase	Decrease	Total
Revenues			
Administration			
Interest & Other Earnings	\$ 75,020.00	\$ -	\$ 75,020.00
Total Administration	\$ 75,020.00	\$ -	\$ 75,020.00
<i>Requesting transfers to resolve negative balances from Q2 budget variance report sent by Finance</i>			
Total Revenues	\$ 75,020.00	\$ -	\$ 75,020.00
Expenditures			
Debt Service			
Cost Bond Issue Expense	\$ 75,020.00	\$ -	\$ 75,020.00
Total Debt Service	\$ 75,020.00	\$ -	\$ 75,020.00
<i>Requesting transfers to resolve negative balances from Q2 budget variance report sent by Finance</i>			
Total Expenditures	\$ 75,020.00	\$ -	\$ 75,020.00
Beginning Water & Sewer Renewal-Replacement Fund (443)			\$ 154,711,235.92
05/19/2026 Budget Amendment			\$ 75,020.00
Ending Water & Sewer Renewal-Replacement Fund (443)			\$ 154,786,255.92

EXHIBIT A
City of Delray Beach
FY 2025-26 Budget Amendment # 9 - Summary - Resolution # 88-26
May 19, 2026

Cemetery Fund (475)

Description	Increase	Decrease	Total
Revenues			
Cemetery Fund			
Prior Years Surplus	\$ 34,750.00	\$ -	\$ 34,750.00
Total Cemetery Fund	\$ 34,750.00	\$ -	\$ 34,750.00
<i>Requesting a budget transfer for additional funds related to engineering and construction of the Cemetery Mausoleum.</i>			
Total Revenues	\$ 34,750.00	\$ -	\$ 34,750.00
Expenditures			
Cemetery Fund			
Capital Outlay	\$ 34,750.00	\$ -	\$ 34,750.00
Total Cemetery Fund	\$ 34,750.00	\$ -	\$ 34,750.00
<i>Requesting a budget transfer for additional funds related to engineering and construction of the Cemetery Mausoleum.</i>			
Total Expenditures	\$ 34,750.00	\$ -	\$ 34,750.00
Beginning Cemetery Fund (475)			\$ 868,341.09
05/19/2026 Budget Amendment			\$ 34,750.00
Ending Cemetery Fund (475)			\$ 903,091.09



**City of Delray Beach
Budget Transfer / Amendment Form**

Requested By (Name & Title): Chris Chitester, Sustainability Officer

Date: 2026-04-15

Department: City Manager

Journal: _____

ACCOUNT TYPE	GL ACCOUNT NUMBER	GL DESCRIPTION	PROJECT #	INCREASE \$	DECREASE \$
REVENUE	115-00-000-301-015			\$ 92,924.27	
		TOTAL REVENUE		\$ 92,924.27	\$ -
EXPENSE	115-41-000-572.34-90	Special Projects Fund	12001	\$ 92,924.27	
		TOTAL EXPENSE		\$ 92,924.27	\$ -

JUSTIFICATION:
Tree Planting Program - Year 5 of 5

Approvals: _____ **Budget Amendment (Y or N)?** Y

Department Head _____ **Budget Team** Sabra H. Avery

Chief Financial Officer Henry Dachowitz Henry Dachowitz (May 4, 2026 12:55:51 EDT) **City Manager** _____

Instructions:
Fully complete each section to the best of your ability; for questions, contact Budget at 243-7120/243-7128 or email BudgetTeam@mydelraybeach.com
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City of Delray Beach

Office of City Manger

M E M O R A N D U M

www.mydelraybeach.com

TO: Henry M. Dachowitz, Chief Financial Officer

FROM: Chris Chitester, Interim Sustainability and Resilience Officer

THROUGH: Terrence R. Moore, ICMA-CM, City Manager

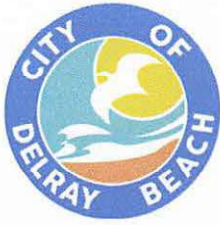
DATE: May 1st 2026

SUBJECT: Request to Amend Fiscal Year 25–26 Budget

This memorandum is to request a budget amendment for Fiscal Year 2025–2026 to support tree planting efforts citywide.

Specifically, we are requesting the transfer of \$92,924.27 from the Tree Trust Fund to the Tree Planting Program to ensure sufficient funding for planned planting activities and program implementation.


This amendment will align available funding with current program needs and support the City's ongoing sustainability and urban forestry goals.



CITY OF DELRAY BEACH
 NEIGHBORHOOD & COMMUNITY SERVICES
 100 N.W. 1ST AVENUE • DELRAY BEACH • FLORIDA 33444 • (561) 243-7364



MEMORANDUM

TO: Jeri Pryor, BPM, MS, Director, Neighborhood and Community Services 

FROM: Tavarous Parks, Neighborhood Services Administrator TP

DATE: April 28, 2026

SUBJECT: Mid-Year Adjustment/Budget Amendment – Neighborhood Services
 FY2025-2026

The Neighborhood Services Division (NS) is requesting a mid-year budget adjustment to increase funding by \$645,000 to support the completion of additional housing rehabilitation projects and address the current over-budget condition within the Community Development Block Grant (CDBG) Program. All associated activities are eligible under 24 CFR 570 and are fully reimbursable through the federal CDBG grant. This increase is essential to maintain progress toward the City’s annual housing rehabilitation production goals and to ensure continued compliance with HUD’s timeliness, expenditure, and program performance requirements.

In addition, NS is requesting a mid-year adjustment to increase funding for the SHIP Rental Assistance Program by \$100,000 through the reallocation of eligible prior-year SHIP funds. This adjustment is necessary to provide assistance to the remaining income-eligible applicants who have completed intake and meet all program criteria. Utilizing unspent prior-year funds is an allowable and efficient strategy that supports timely expenditure, upholds SHIP income-targeting and expenditure mandates, and prevents service delays or potential housing instability for qualified households.

Details of the proposed G/L account transfers are outlined below:

ACCOUNT NUMBER	DESCRIPTION	INCREASE REVENUE	INCREASE EXPENSE
118-00-000.301-018	Prior Year Encumbrances	\$745,000.00	
118-54-513-554.49-19	Other Current Charges Housing Rehabilitation		\$645,000.00
118-54-540-554.49-26	Other Current Charges Rental Assistance		\$100,000.00



**City of Delray Beach
Budget Transfer / Amendment Form**

Requested By (Name & Title): Jeri Pryor, Director

Date: 5/1/2026

Department: Neighborhood and Community Services

Journal: _____

ACCOUNT TYPE	GL ACCOUNT NUMBER	GL DESCRIPTION	PROJECT #	INCREASE \$	DECREASE \$
REVENUE	118-00-000.301-018	Prior Year Encumbrances		\$745,000.00	
	TOTAL REVENUE			\$ 745,000.00	\$ -
EXPENSE	118-54-513-554.49-19	Other Current Charges Housing Rehabilitation		\$645,000.00	
	118-54-540-554.49-26	Other Current Charges Rental Assistance		\$100,000.00	
	TOTAL REVENUE			\$745,000.00	\$ -

JUSTIFICATION:

The Neighborhood Services Division (NS) is requesting a mid year budget adjustment to increase funding by \$645,000 to support the completion of additional housing rehabilitation projects and address the current over budget condition within the Community Development Block Grant (CDBG) Program. All associated activities are eligible under 24 CFR 570 and are fully reimbursable through the federal CDBG grant. This increase is essential to maintain progress toward the City's annual housing rehabilitation production goals and to ensure continued compliance with HUD's timeliness, expenditure, and program performance requirements.

In addition, NS is requesting a mid year adjustment to increase funding for the SHIP Rental Assistance Program by \$100,000 through the reallocation of eligible prior year SHIP funds. This adjustment is necessary to provide assistance to the remaining income eligible applicants who have completed intake and meet all program criteria. Utilizing unspent prior year funds is an allowable and efficient strategy that supports timely expenditure, upholds SHIP income targeting and expenditure mandates, and prevents service delays or potential housing instability for qualified households.

Approvals:

Is this a Budget Amendment (Y or N)? Y

Department Head

Budget Team

Sabra H. Avery

Chief Financial Officer

Henry Dachowitz (May 4, 2026 12:54:29 EDT)

City Manager

Instructions (effective January 6, 2026):

Fully complete each section to the best of your ability; for questions, contact Budget at 243-7120/243-7128 or email BudgetTeam@mydelraybeach.com

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[Budget Transfer and Amendment Policy BF-7, Rev. 8](#)

CITY OF DELRAY BEACH



TO: Henry M Dachowitz, CPA, MBA, CFO

FROM: Amy Hanson, Assistant Director of Parks and Recreation *AH*

THROUGH: Samuel Metott, Director of Parks and Recreation *SM*

DATE: April 28, 2026

RE: Budget Amendment

The Parks & Recreation Department would like to request the following budget amendment for consideration:

Due to excessive use and maintenance, Parks and Recreation is requesting \$1,500,000 to install synthetic turf to the athletic field at Merritt Park. This will extend the useful life of these fields and require less maintenance.



**City of Delray Beach
Budget Transfer / Amendment Form**

Requested By (Name & Title): Sam Metoff Date: 3/30/2026

Department: Parks & Recreation Journal: _____

ACCOUNT TYPE	GL ACCOUNT NUMBER	GL DESCRIPTION	PROJECT #	INCREASE \$	DECREASE \$
REVENUE	382-00-000.301-100	Prior Years Surplus	72031	\$ 1,500,000.00	
		TOTAL REVENUE		\$ -	\$ -
EXPENSE	382-72-738-572.46-40 63-90	Repair and Maintenance Capital Outlay	72031	\$ 1,500,000.00	
		TOTAL EXPENSE		\$ -	\$ -

JUSTIFICATION: Budget transfer to go with budget amendment requesting funds to install synthetic turf at Merritt Park.

Approvals:

Is this a Budget Amendment (Y or N)? Y

Department Head 

Budget Team Sabra H. Avery

Chief Financial Officer  Sabra H. Avery (May 4, 2025 12:53:00 EDT)

City Manager 

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**MEMORANDUM
BUDGET AMENDMENT MEMO REQUEST**

TO: Terrence R. Moore, ICMA-CM
FROM: Hassan Hadjimiry, P.E., Utilities Director 
SUBJECT: Request to Amend Utilities Fiscal Year 25-26 Budget
DATE: April 24, 2026

The Utilities Department (Utilities) is submitting the following budget amendment for consideration:

Utilities Fund 441

Utilities requests to transfer funds from the following GL accounts totaling \$394,622

- Utilities 441-36-050-536.12-10 Regular Salaries \$ 200,000
- Utilities 441-36-300-536.99-01 Non-Op Contingency \$ 194,622

Utilities Fund 442

- Utilities 442-00-000.361-100 Interest & Other Earnings \$ 2,704

Utilities Fund 443

- Utilities 443-00-000-361-100 Interest & Other Earnings \$ 75,020

Grand total all Funds **\$472,346**

Utilities request to transfer funds to offset negative balances in several accounts from Finance Q2 budget variance report (refer to attached budget transfer for details).

Purchasing Policy

In accordance with PPM, Administrative Policies and Procedures BF-7 rev. 5



Terrence R, Moore, ICMA-CM

Date



**City of Delray Beach
Budget Transfer / Amendment Form**

Requested By (Name & Title): Susan DiMascio, Business Ops. Admin Date: April 27, 2026

Department: Utilities

Journal: _____

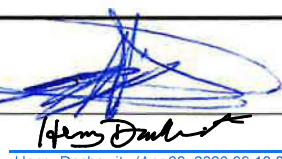
ACCOUNT TYPE	GL ACCOUNT NUMBER	GL DESCRIPTION	PROJECT #	INCREASE \$	DECREASE \$
REVENUE					
FUND 442	442-00-000.361-100	Interest & Other Earnings	N/A	\$ 2,704.00	
FUND 443	443-00-000.361-100	Interest & Other Earnings	N/A	\$ 75,020.00	
		TOTAL REVENUE		\$ 77,724.00	\$ -
EXPENSE					
FUND 441	441-36-050-536.12-10	Salaries/Wages			\$ 200,000.00
	441-36-300-536.99-01	Non Op Contingency			\$ 194,622.00
	441-36-000-536.14-10	Overtime Pay		\$ 14.00	
	441-36-250-536.49-90	Other Current Charges		\$ 2,000.00	
	441-36-251-536.49-90	Other Current Charges		\$ 4,000.00	
	441-36-259-536.14-10	Overtime Pay		\$ 90,000.00	
	441-36-259-536.15-50	Special Pay Incentive		\$ 19,000.00	
	441-36-259-536.15-60	Special Pay Other Taxable		\$ 15,000.00	
	441-36-259-536.21-10	FICA		\$ 9,496.00	
	441-36-275-536.43-35	Utility Services Waste Coll		\$ 112.00	
	441-36-362-536.15-50	Special Pay Incentive		\$ 5,000.00	
	441-90-900-536.31-90	Professional Services		\$ 250,000.00	
	Fund 441 Total			\$ 394,622.00	\$ 394,622.00
FUND 442	442-90-900-536.31-11	Professional Services Invest.			\$ 2,704.00
	Fund 442 Total				\$ 2,704.00
FUND 443	443-85-850-517.73-04	Cost Bond Issue Expense			\$ 75,020.00
	Fund 443 Total				\$ 75,020.00
		TOTAL EXPENSE		\$ 394,622.00	\$ 472,346.00

JUSTIFICATION: On 4/21/26 Finance sent Q2 budget variance report of accounts found in negative balance.

Approvals:

Is this a Budget Amendment (Y or N)? Y

Department Head


Henry Dachowitz (Apr 28, 2026 09:10:02 EDT)

Budget Team


Sabra H. Avery

Chief Financial Officer

Henry Dachowitz (Apr 28, 2026 09:10:02 EDT)

City Manager



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CITY OF DELRAY BEACH



100 NW 1st AVENUE · DELRAY BEACH, FLORIDA 33444 · 561/243-70



TO: Henry M Dachowitz, CPA, MBA, CFO
FROM: Amy Hanson, Assistant Director of Parks and Recreation *AH*
THROUGH: Samuel Metott, Director of Parks and Recreation *SM*
DATE: April 21, 2026
RE: Budget Amendment

The Parks & Recreation Department would like to request the following budget amendment for consideration:

The current construction project for the mausoleum at the Cemetery is in need of funds for professional engineering services to complete construction in the amount of \$34,750. These funds are requested from the Perpetual Care fund balance.



**City of Delray Beach
Budget Transfer / Amendment Form**

Requested By (Name & Title): Sam Metott Date: 3/30/2026

Department: Parks & Recreation Journal: _____

ACCOUNT TYPE	GL ACCOUNT NUMBER	GL DESCRIPTION	PROJECT #	INCREASE \$	DECREASE \$
REVENUE	475-00-000.301-101	Prior Years Surplus		\$ 34,750.00	
		TOTAL REVENUE		\$ -	\$ -
EXPENSE	475-39-000-539.62-05	Capital Outlay	72010	\$ 34,750.00	
		TOTAL EXPENSE		\$ -	\$ -

JUSTIFICATION: Budget transfer to go with budget amendment requesting additional funds for the engineering and construction of the Cemetery Mausoleum.

Approvals:

Is this a Budget Amendment (Y or N)? Y

Department Head _____

Budget Team Sabra H. Avery

Chief Financial Officer Henry Dachowitz (Apr 24, 2026 11:21:33 EDT)

City Manager _____

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