



## Cover Memorandum/Staff Report

File #: 26-0384

Agenda Date: 4/7/2026

Item #: 7.A.

**TO: Mayor and Commissioners**  
**FROM: Henry Dachowitz, Chief Financial Officer**  
**THROUGH: Terrence R. Moore, ICMA-CM**  
**DATE: April 7, 2026**

RESOLUTION NO. 60-26 AMENDING THE FISCAL YEAR 2025-26 BUDGET ADOPTED BY RESOLUTION NO.198-25 ON SEPTEMBER 15, 2025.

**Recommended Action:**

Motion to Approve Resolution No.60-26 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) \$512,062.62**

Request an Economic Development \$130,000.00 revenue increase to prior-year surplus and expense increase to other contractual services for consulting services.

Request a Fire \$382,062.62 revenue increase to concurrency mitigation and expense increase to capital equipment and bunker gear to buy and replace mission essential equipment.

Request a Fire \$18,552.23 expense transfer from operating supplies to regular salaries/wages and benefits to reclassify two (2) positions to support operational and financial needs of the organization.

Request a Communications/Creative Arts School \$45,000.00 expense transfer from other contractual services to part-time wages and FICA taxes to fund one (1) additional program administrator related to sustained program and enrollment growth, and community demand.

**Increase amount requested is \$512,062.62**

Funding Source: Increase revenues & expenditures by \$512,062.62

**Water & Sewer Fund (441) \$0**

Request a Water Distribution \$600,000.00 expense transfer from non-operating contingency to other contractual services to fund deep injection well water line break and replacement of six (6) aged valves.

**Transfer amount requested is \$600,000.00**

Funding Source: No change; \$600,000.00 expense to expense transfer in the Water & Sewer Fund

**Delray Beach Municipal Golf Course Fund (445) (\$24,500,000.00)**

Request a Delray Beach Municipal Golf Course (\$24,500,000.00) revenue decrease of debt proceeds-note & bond proceeds and expense decrease of capital outlay recreational & other improvements transferring both to Golf Course Renovation Bond Fund (447) so that renovations can be tracked separately.

**Decrease amount requested is (\$24,500,000.00)**

Funding Source: Decrease (\$24,500,000.00) to revenues and expenses within the Delray Beach Municipal Golf Course Fund

**Golf Course Renovation Bond Fund (447) \$24,500,000.00**

Request a Golf Course Renovation Bond Fund \$24,500,000.00 revenue increase of debt proceeds-note & bond proceeds and expense increase of capital outlay recreational & other improvements transferring both from Delray Beach Municipal Golf Course Fund (445) so that renovations can be tracked separately.

**Increase amount requested is \$24,500,000.00**

Funding Source: Increase \$24,500,000.00 to revenues and expenses within the Golf Course Renovation Bond Fund

**The attached Exhibit A provides details of the proposed changes.**

**Funding Source/Financial Impact:**

See Exhibit A appended to Resolution No. 60-26

**Timing of Request:**

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