



Cover Memorandum/Staff Report

File #: 26-0803

Agenda Date: 7/14/2026

Item #: 7.B.

TO: Mayor and Commissioners
FROM: Henry Dachowitz, Chief Financial Officer
THROUGH: Terrence R. Moore, ICMA-CM
DATE: July 14, 2026

RESOLUTION NO. 111-26: A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF DELRAY BEACH, FLORIDA AMENDING THE FISCAL YEAR 2025-26 BUDGET ADOPTED BY RESOLUTION NO.198-25 ON SEPTEMBER 15, 2025.

Recommended Action:

Motion to Approve Resolution No.111-26 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) \$0.00

Communications/Creative Arts School requests a \$90,000.00 expense budget transfer from contractual services to supplies & equipment, promotional/special events, and advertising in response to sustained growth in programming, enrollment, and community demand. This reallocation of funds will strengthen operations, increase revenue, and ensure the continued success and sustainability of the Creative Arts School

Transfer amount requested is \$90,000.00

Funding Source: No change; \$90,000.00 expense to expense transfer in the General Fund

Finance requests to transfer \$448.77 within City Manager to clear a travel & training deficit and \$81,889.00 remaining across various general ledger expense budgets related to move of the Education position from the City Manager department to Neighborhood and Community Services department (May 18) to ensure proper expense accounting

Transfer amount requested is \$82,337.77

Funding Source: No change; \$82,337.77 expense to expense transfer in the General Fund

Finance requests to transfer \$3,298.40 within Finance to clear a sick/vacation payout deficit and \$365,710.99 remaining across various general ledger expense budgets related to move of Purchasing from Finance to its own department (April 27) to ensure proper expense accounting

Transfer amount requested is \$369,009.39

Funding Source: No change; \$369,009.39 expense to expense transfer in the General Fund

Finance requests to transfer \$72,765.64 remaining across salaries/wages & FICA expense budgets related to move of Pension Administration from Finance to Human Resources department (May 4) to ensure proper expense accounting

Transfer amount requested is \$72,765.64

Funding Source: No change; \$72,765.64 expense to expense transfer in the General Fund

General Construction Fund (334) \$19,609,608.43

Public Works requests a \$252,751.343 revenue increase to prior years surplus and expense increase to aid to government agencies CRA to refund surplus funds following project close-out of Osceola Park Phase I and II Projects (Public Works P/N 16-095; Finance Project Code 41014) \$236,015.62 + SW Alleyways (PW P/N 17-103; Finance Project Code 41013) \$16,735.81 = total refund of \$252,751.43

Public Works requests a net revenue increase of \$19,356,857.00 to CRA contributions & donations and a net expense increases across various capital projects to align with First Amendment of the ILA between the City and CRA for construction/professional services for FY25-26. The amendment decreases FY26 funding for the NW Neighborhood Project (PW P/N 17-020) by \$3,706,725 for a new total of \$11,893,275; increases SW 8th Ave/SW 2nd St Intersection Improvements (PW P/N 25-005) by \$107,000 for a new total of \$318,000; and increases Pompey Park Recreation Center Project (PW P/N 16-102) by \$23,000,000 for a new total of \$48,000,000. Project totals for Merritt Park Shade Structure and Carver Park Playground are also amended from \$150,000 to \$118,910 and \$360,000 to \$347,672, respectively.

Increase amount requested is \$19,609,608.43

Funding Source: Increase revenues & expenditures by \$19,609,608.43 in the General Construction Fund

The attached Exhibit A 111-26 provides details of the proposed changes.

Funding Source/Financial Impact:

See Exhibit A file appended to Resolution No. 111-26

Timing of Request:

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