

EXHIBIT A
City of Delray Beach
FY 2025-26 Budget Amendment # 8 - Summary - Resolution # 77-26
April 21, 2026

General Fund (001)			
Description	Increase	Decrease	Total
Revenues			
Transfers			
Budgetary Account Prior Year Surplus	\$ 2,262,764.94	\$ -	\$ 2,262,764.94
Total Transfers	\$ 2,262,764.94	\$ -	\$ 2,262,764.94
<i>Revenue increase and expense increase related to emergency work performed for Utilities</i>			
Total Revenues	\$ 2,262,764.94	\$ -	\$ 2,262,764.94
Expenditures			
Transfers			
Non-Operating Transfers to W & S Fund (441)	\$ 2,262,764.94	\$ -	\$ 2,262,764.94
Total Transfers	\$ 2,262,764.94	\$ -	\$ 2,262,764.94
<i>Revenue increase and expense increase related to emergency work performed for Utilities</i>			
Total Expenditures	\$ 2,262,764.94	\$ -	\$ 2,262,764.94
Beginning General Fund (001)			\$ 201,678,130.00
04/21/2026 Budget Amendment			\$ 2,262,764.94
Ending General Fund (001)			\$ 203,940,894.94

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April 21, 2026

Neighborhood Services Fund (118)

Description	Increase	Decrease	Total
Revenues			
Neighborhood and Community Services SHIP Program			
Other Misc Revenue Prom Note Repymnt/Ship/Home Pay	\$ 65,000.00	\$ -	\$ 65,000.00
Total Neighborhood and Community Services SHIP Program	\$ 65,000.00	\$ -	\$ 65,000.00
<i>Requesting a transfer as a corrective action to address a material observation identified during SHIP monitoring review</i>			
Total Revenues	\$ 65,000.00	\$ -	\$ 65,000.00
Expenditures			
Neighborhood and Community Services SHIP Program			
Other Current Charges Housing Rehab	\$ 65,000.00	\$ -	\$ 65,000.00
Total Neighborhood and Community Services SHIP Program	\$ 65,000.00	\$ -	\$ 65,000.00
<i>#REF!</i>			
Total Expenditures	\$ 65,000.00	\$ -	\$ 65,000.00
Beginning Neighborhood Services Fund (118)			\$ 5,587,062.97
04/21/2026 Budget Amendment			\$ 65,000.00
Ending Neighborhood Services Fund (118)			\$ 5,652,062.97

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Recreation GO Bond Fund (382)

Description	Increase	Decrease	Total
Revenues			
Parks & Recreation			
Prior Year Surplus	\$ 500,000.00	\$ -	\$ 500,000.00
Total Parks & Recreation	\$ 500,000.00	\$ -	\$ 500,000.00
<i>Requesting a Catherine Strong Park \$500,000 revenue increase from FY2025 prior year surplus and expense increase to repair and maintenance to start the project, as well as a \$200,000 expense transfer to Plumosa Park from Merritt Park for re-sodding</i>			
Total Revenues	\$ 500,000.00	\$ -	\$ 500,000.00
Expenditures			
Parks & Recreation			
Repair and Maintenance	\$ 500,000	\$ -	\$ 500,000
Repair and Maintenance	\$ 200,000	\$ -	\$ 200,000
Repair and Maintenance	\$ -	\$ 200,000.00	\$ (200,000.00)
Total Parks & Recreation	\$ 700,000.00	\$ 200,000.00	\$ 500,000.00
<i>Requesting a Catherine Strong Park \$500,000 revenue increase from FY2025 prior year surplus and expense increase to repair and maintenance to start the project, as well as a \$200,000 expense transfer to Plumosa Park from Merritt Park for re-sodding</i>			
Total Expenditures	\$ 500,000.00	\$ -	\$ 500,000.00
Beginning Recreation GO Bond Fund (382)			\$ 4,697,281.86
04/21/2026 Budget Amendment			\$ 500,000.00
Ending Recreation GO Bond Fund (382)			\$ 5,197,281.86

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Water & Sewer Fund (441)

Description	Increase	Decrease	Total
<u>Revenues</u>			
Utilities			
Inter-Fund Transfers Received from General Fund	\$ 2,262,764.94	\$ -	\$ 2,262,764.94
Total Utilities	\$ 2,262,764.94	\$ -	\$ 2,262,764.94
<i>Revenue increase and expense increase related to emergency work performed for Utilities</i>			
Total Revenues	\$ 2,262,764.94	\$ -	\$ 2,262,764.94
<u>Expenditures</u>			
Utilities			
Other Contractual Services	\$ 2,262,764.94	\$ -	\$ 2,262,764.94
Total Utilities	\$ 2,262,764.94	\$ -	\$ 2,262,764.94
<i>Revenue increase and expense increase related to emergency work performed for Utilities</i>			
Total Expenditures	\$ 2,262,764.94	\$ -	\$ 2,262,764.94
Beginning Water & Sewer Fund (441)			\$ 55,415,367.89
04/21/2026 Budget Amendment			\$ 2,262,764.94
Ending Water & Sewer Fund (441)			\$ 57,678,132.83

EXHIBIT A

City of Delray Beach

FY 2025-26 Budget Amendment # 8 - Summary - Resolution # 77-26

April 21, 2026

Golf Course Renovation Bond Fund (447)

Description	Increase	Decrease	Total
Revenues			
DB Municipal Golf Course			
Debt Proceeds Note & Bond Proceeds	\$ 8,000,000.00	\$ -	\$ 8,000,000.00
Total DB Municipal Golf Course	\$ 8,000,000.00	\$ -	\$ 8,000,000.00
<i>Revenue increase and expense increase related to transfer of available bond funds to complete golf course renovations</i>			
Total Revenues	\$ 8,000,000.00	\$ -	\$ 8,000,000.00
Expenditures			
DB Municipal Golf Course			
Capital Outlay Recreational & Other Improvmnts	\$ 8,000,000.00	\$ -	\$ 8,000,000.00
Total DB Municipal Golf Course	\$ 8,000,000.00	\$ -	\$ 8,000,000.00
<i>Revenue increase and expense increase related to transfer of available bond funds to complete golf course renovations</i>			
Total Expenditures	\$ 8,000,000.00	\$ -	\$ 8,000,000.00
Beginning Golf Course Renovation Bond Fund (447)			\$ 24,500,000.00
04/21/2026 Budget Amendment			\$ 8,000,000.00
Ending Golf Course Renovation Bond Fund (447)			\$ 32,500,000.00

RE: Pay Application Hinterland Group

From Hadjimiry, Hassan <hadjimiryh@mydelraybeach.com>

Date Wed 4/8/2026 3:26 PM

To Avery, Sabra <AveryS@mydelraybeach.com>

Cc Terrence R. Moore <moore@mydelraybeach.com>; Gelin, Lynn <GelinL@mydelraybeach.com>; Dachowitz, Henry <DachowitzH@mydelraybeach.com>; D'Andrea, Duane <dandread@mydelraybeach.com>; Wolfe, Paula <wolfep@mydelraybeach.com>; Mainville, John <MainvilleJ@mydelraybeach.com>; Hayes, Karen <HayesK@mydelraybeach.com>; Aleman, Carmen <AlemanC@mydelraybeach.com>

Good afternoon Ms. Avery,

Below is a summary to accompany the budget transfer from the General Fund to account 441-36-270-536.34-90 for the April 21, 2026, City Commission meeting:

This item addresses the emergency reconstruction of a damaged manhole and deep sanitary sewer line impacted during the ongoing Lindell Boulevard Bicycle and Pedestrian Improvements project by Roadway Construction, LLC. The damage resulted from heavy equipment operations and the placement of fill material in close proximity to critical underground infrastructure near Lift Station 34.

Lift Station 34 is located adjacent to a water body and serves approximately 1,000 homes, conveying an average of 150,000 gallons of wastewater per day. During a routine bi-weekly inspection on January 31, Utilities Department staff identified a developing sinkhole near a terminal manhole, with nearby contractor equipment at immediate risk of collapse. An emergency response was initiated immediately.

Due to the significant risk of a sanitary sewer failure and potential discharge into the adjacent water body, and to protect public health and safety, the Utilities Department engaged its emergency contractor, Hinterland, to stabilize the system and maintain uninterrupted wastewater service.

Given the depth of the infrastructure and challenging site conditions, the repairs required approximately three months of continuous dewatering, full reconstruction of the terminal manhole, replacement of three incoming sewer lines, and implementation of a bypass system conveying more than 150,000 gallons per day over approximately 500 feet.

The contractor's initial invoice of \$2.8 million was thoroughly reviewed by staff and negotiated down to approximately \$2.26 million. The City has received the final invoice from Hinterland and must proceed with payment at this time.

It is important to note that the damage was not related to the condition or age of the infrastructure, which had been recently rehabilitated. As requested, and to facilitate timely processing, the Utilities Department established a designated budget line item (441-36-270-536.34-90) to allow for the transfer of funds from the General Fund to the Utilities Enterprise Fund. Upon completion of the transfer and allocation of funds, payment to Hinterland will be processed.

This obligation will be fully funded by the General Fund. The transfer is non-reversible and structured to ensure there is no financial impact to the Utilities Enterprise Fund, now or in the future.

The Office of Risk Management is coordinating with the City's third-party administrator, Preferred Governmental Claims Services (PGCS), to pursue cost recovery from the responsible party and all applicable insurers, including the excess carrier.

Sincerely,



Hassan Hadjimiry, P.E.

*Utilities Director
City of Delray Beach
434 S. Swinton Avenue
Delray Beach, FL 33444*



561.243.7303



hadjimiryh@mydelraybeach.com

From: Hadjimiry, Hassan

Sent: Tuesday, April 7, 2026 1:14 PM

To: Aleman, Carmen <AlemanC@mydelraybeach.com>

Cc: 'Cc: Mainville, John' <MainvilleJ@mydelraybeach.com>; Johnson, Tammie <johnsontamm@mydelraybeach.com>; Guevarez, Juan <guevarezj@mydelraybeach.com>; Lugo, Ralph <LugoR@mydelraybeach.com>; Terrence R. Moore <Moore@mydelraybeach.com>; Gelin, Lynn <GelinL@mydelraybeach.com>; Dachowitz, Henry <DachowitzH@mydelraybeach.com>; Barletto, Missie <BarlettoM@mydelraybeach.com>; D'Andrea, Duane <dandread@mydelraybeach.com>; Wolfe, Paula <wolfep@mydelraybeach.com>; Mainville, John <MainvilleJ@mydelraybeach.com>; Hayes, Karen <HayesK@mydelraybeach.com>; DiMascio, Susan <dimascios@mydelraybeach.com>

Subject: RE: Pay Application Hinterland Group

Carmen,

This email serves to confirm our telephone conversation earlier today regarding the payment to Hinterland.

As requested, and to facilitate timely processing, the Utilities Department has established a designated budget line item (441-36-270-536.34-90). This action provides the necessary mechanism to transfer the required funds from the General Fund into the specified Utilities Enterprise Fund account. Once the budget transfer has been formally completed and the funds have been fully allocated to this line item, the payment to Hinterland will be processed. Please note that this payment will be executed in full compliance with the requirements of the Fair Payment Act.

Additionally, this obligation will be funded entirely by the General Fund. The transfer is non-reversible in nature and is structured to ensure that there is no financial impact to the Utilities Enterprise Fund, either at present or in the future.

Sincerely,



Hassan Hadjimiry, P.E.

*Utilities Director
City of Delray Beach
434 S. Swinton Avenue
Delray Beach, FL 33444*



561.243.7303



hadjimiryh@mydelraybeach.com

From: Hadjimiry, Hassan

Sent: Tuesday, April 7, 2026 9:11 AM



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 6, 2026
 SUBJECT: Budget Amendment – Neighborhood Services FY2025-2026

The Neighborhood Services Division respectfully requests authorization to transfer funds between designated State Housing Initiatives Partnership (SHIP) G/L accounts. This transfer is required to address a material observation identified during the recent SHIP Monitoring Review involving funds expended on a household later determined to be income ineligible. Reallocation is necessary to ensure full compliance with the corrective action requirements issued as part of the monitoring process. Details of the proposed G/L account transfers are outlined below:

ACCOUNT NUMBER	DESCRIPTION	INCREASE REVENUE	INCREASE EXPENSE
118-00-000.369-909	Other Miscellaneous Revenue Prom Note Repayment/SHIP/Home Pay	\$65,000.00	
118-54-535-554.49-19	Other Current Charges Housing Rehabilitation		\$65,000.00

Additional information: Program guidelines: 67-37.019 (3) *“SHIP funds Expended on households that are determined to not be income qualified through a compliance monitoring or audit shall be repaid in full to the local housing trust fund from non-SHIP funds to be reallocated to an eligible SHIP activity. In this circumstance, the local government or administrative entity may be required to receive technical assistance through the Affordable Housing Catalyst Program.”*



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

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

Date: 4/6/2026

Department: Neighborhood and Community Services

Journal: _____

ACCOUNT TYPE	GL ACCOUNT NUMBER	GL DESCRIPTION	PROJECT #	INCREASE \$	DECREASE \$
Revenue	118-00-000.369-909	Other Miscellaneous		\$65,000	
		TOTAL Revenue		\$ 65,000.00	\$ -
EXPENSE	118-54-535-554.49-19	Other Current Charges Housing Rehabilitation		\$65,000	
		TOTAL EXPENSE		\$ 65,000.00	\$ -

JUSTIFICATION: This transfer is required to address a material observation identified during the recent SHIP Monitoring Review involving funds expended on a household later determined to be income ineligible. Reallocation is necessary to ensure full compliance with the corrective action requirements issued as part of the monitoring process.

Approvals:

Budget Amendment (Y or N)? Y

Department Head

Budget Team

Sabra H. Avery

Chief Financial Officer

Henry Dachowitz
Henry Dachowitz (Apr 7, 2026 12:42:12 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

All budget requests must be balanced - e.g., expense & expense, revenue & expense, or revenue & revenue. This form must be approved by your Department Head, then routed to the Budget Team for review via email: BudgetTeam@mydelraybeach.com

Once reviewed, the Budget team will route for further approvals, based on the current version of policy BF-7: [Budget Transfer and Amendment Policy BF-7, Rev. 8](#)

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 *(Signature)*
DATE: March 30, 2026
RE: Budget Amendment

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

Funds were received in FY2025 in the amount of \$500,000 for the renovation of the Splash Pad at Catherine Strong Park. The project was not able to be started. We are requesting the funds again to move forward with this from the GO Bond fund account 382-00-000.301-100.

Funds were received in FY 2026 in the amount of \$200,000 for the re-sod of Merritt Park. This field will be artificially turfed instead. We are requesting the funds to be re-assigned to sod Plumosa Park. The funding account for this project will remain 382-72-738-572.46-40



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

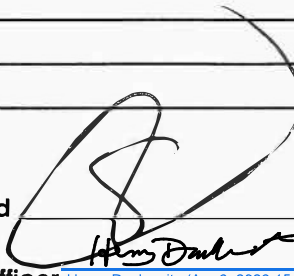
Requested By (Name & Title): Sam Metott Date: 3/30/2026

Department: Parks & Recreation Journal: _____

ACCOUNT TYPE	GL ACCOUNT NUMBER	GL DESCRIPTION	PROJECT #	INCREASE \$	DECREASE \$
REVENUE	382-00-000.301-100	Prior Years Surplus	72030	\$ 500,000.00	
		TOTAL REVENUE		\$ -	\$ -
EXPENSE	382-72-738-572.46-40	Repair and Maintenance	72030	\$ 500,000.00	
	382-72-738-572.46-40	Repair and Maintenance	72029	\$ 200,000.00	
	382-72-738-572.46-40	Repair and Maintenance	72004		\$ 200,000.00
		TOTAL EXPENSE		\$ 200,000.00	\$ 200,000.00

JUSTIFICATION: Budget transfer to go with budget amendment requesting return of Catherine Strong Splash Pad rehab funds (\$500,000). Re-allocation of capital funds (\$200,000) for sod at Plumosa Park, instead of Merritt Park

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

Department Head  Budget Team Sabra H. Avery

Chief Financial Officer Henry Dachowitz (Apr 6, 2026 15:40:35 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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This form must be approved by your Department Head, then routed to the Budget Team for review via email: BudgetTeam@mydelraybeach.com
Once reviewed, the Budget team will route for further approvals, based on the current version of policy BF-7:
Budget Transfer and Amendment Policy BF-7, Rev. 8



MEMORANDUM BUDGET AMENDMENT MEMO REQUEST

TO: Henry M. Dachowitz, Chief Financial Officer

FROM: Missie Barletto, Public Works Director *Missie Barletto*
Missie Barletto (Apr 6, 2026 17:03:09 EDT)

THROUGH: Terrence R. Moore, ICMA-CM

SUBJECT: Request to Amend Fiscal Year 2025-2026 Budget

DATE: April 6, 2026

The Public Works Department is submitting the following budget amendment for consideration:

Golf Course Renovation Revenue Bond Fund (447) – New Appropriations

Request to amend the FY 2026 – 2030 Capital Improvement Plan (CIP) Budget by increasing the current budget of \$24,500,000.00 to \$32,500,00.00 for the Delray Beach Municipal Golf Course Renovation project (75012). On October 21, 2025, via Resolution No. 257-25, Public Revenue Bonds in a principal amount not to exceed \$33,000,000.00 were approved for this project. This request brings the remaining available bond balance of \$8,000,000.00 into the CIP budget to complete this project.

Budget Transfer & Amendment Policy

In accordance with Administrative Policies and Procedures BF-7, Rev 8.

Henry Dachowitz
Henry Dachowitz (Apr 7, 2026 12:38:08 EDT)

Henry M. Dachowitz, Chief Financial Officer

Date

