



City of Boynton Beach Agenda Item Request Form

Meeting Date: 11/18/2025

Proposed Resolution No. R25-307- Approve budget amendment for FY2024-25, adjusting the budget appropriations and revenue sources and providing spending authority for various Funds, Operating Departments, and Capital Budgets.

Requested Action: Staff recommends approval of Proposed Resolution No. R25-307.

Explanation of Request:

The FY2024-25 Budget was adopted on September 23, 2024. As such, the FY2024-25 Adopted Budget for various Operating and Capital Improvement Projects Funds, plus related accounts, needs to be adjusted at the end of the fiscal year. This type of budget amendment is part of the annual budget process, and, according to Florida Statutes, it must be completed within 60 days of the end of the budget year. The Budget amendment will increase or decrease the Fund's total appropriation, which requires City Commission approval (see Exhibit A). City staff have identified revenue sources and unspent appropriations that can be reallocated to other accounts. According to best budgeting practices and governmental accounting standards, these funds should be reappropriated to provide continued spending authority for these accounts. Accordingly, during FY2024-25, necessary budget modifications have been made in various Operating and Capital Improvement Accounts/Funds (between departments/divisions) for which the City Manager is authorized to approve. Staff is requesting approval for the budget adjustments made at the Fund level in FY2024-25.

- The General Fund (001) will be amended from \$132,800,120 to \$136,508,120 as a result of the recognition of additional revenue for Police Detail, Service Contracts, and PFAS Settlement, and to provide appropriations for personnel and operating costs, approved in FY24/25 (see Exhibit A).

- The Golf Fund (411) will be amended from \$3,813,150 to \$4,224,150 due to the appropriation fund balance, which will provide appropriations for Golf Vehicle purchases, approved in FY24/25 (see Exhibit A).

- The Self-Insurance Fund (522) will be amended from \$6,905,031 to \$7,192,031 for recognition of additional fund balance and to increase the appropriation for Self-Insured Loss (WC) cost in FY24/254 (see Exhibit A).

- The Boynton Beach Mausoleum (632) will be amended from \$78,241 to \$92,441 for the

recognition of additional interest income to provide appropriations for the utility service, supplies, and contractual services approved in FY24/25 (see Exhibit A).

How will this affect city programs or services?

Approval will allow the City to continue following best budgeting practices.

Budgeted Item: Yes

Account Line Item and Description:

Various accounts have been adjusted, see Exhibit A.

Fiscal Impact:

Amendment budget to recognize year-end revenues and expenditures.

Attachments:

[R25-307 Agenda_Item_3877-2025_Resolution_for_FY_24-25_Budget_Adjustment_Amd.docx](#)

[EXHIBIT A - FY25-26 Budget Amendment for PY24-25 for General Fund.pdf](#)

[EXHIBIT A - FY25-26 Budget Amendment for PY24-25.pdf](#)