



City of Boynton Beach Agenda Item Request Form

Meeting Date: 09/ 8/2025

Public Hearing on Proposed Resolution No. R25-241- A Resolution of the City of Boynton Beach, Florida adopting a proposed millage rate for the City's general operating fund for the fiscal year beginning October 1, 2025 and ending September 30, 2026, announcing the percent, if any, the proposed millage rate exceeds the rolled-back rate; announcing the date, time and place of the second and final public hearing on the budget and millage rate; providing for severability, conflicts and providing an effective date. Public Hearing on Proposed Resolution No. R25-242- A Resolution of the City of Boynton Beach, Florida, adopting a tentative budget for the fiscal year beginning October 1, 2025, and ending September 30, 2026; providing for severability, conflicts, and an effective date

Requested Action: Staff recommends approval of Proposed Resolution No. R25-241 and Proposed Resolution No. R25-242.

Explanation of Request:

Staff will provide a budget overview presentation. As a result of the Budget Workshops held on July 14, 2025 the City Commission approved a proposed millage rate of 7.80 mills and a proposed General Fund budget of \$136,159,170.

The proposed updated FY 25/26 General Fund Budget of \$136,605,950 is an increase of 2.9% or \$3,805,830 over the amended adopted FY 24/25 General Fund Budget of \$132,800,120.

Based on changes to the state shared revenue projections and direction from the Commission during the July budget workshops, the following changes have been incorporated into the proposed budget:

1) The General Fund 001 increased from \$132,800,120 to \$136,605,950 (when comparing current year to the proposed budget). The City's State Shared Revenue Projections provided by the State were received in August and resulted in a increase of \$99,212 plus the Sales Tax revenues were reduced by \$46,735. Additionally, there was a slight increase to Ad Valorem Taxes due to the increased assessed values by \$226,441. The overall expenditure adjustments resulted in an increase of \$466,780 (mostly related to outsourcing HVAC, increased fund transfer, 5% step increase for Police Officers. etc.). The difference in revenues and expenditures resulted in a net appropriation of Fund Balance in the amount of \$1,885,102.

- 2) The Traffic Fund 103 budget was increased from \$9,163,336 to \$9,916,806 due to various adjustments (personnel allocation changes, Crossing Guard cost, security cameras, fund transfer to CIP Fund) - net increased of \$753,470.
- 3) The Community Improvement Fund 122 budget was increased from \$285,388 to \$286,489 due to pension and salary adjustment for the staff.
- 4) The Building Fund 130 budget was increased from \$5,427,726 to \$5,476,655 due to salary adjustments and part-time assistant in the net amount of \$48,929.
- 5) The Parks Recreation Trust Fund 141 was budgeted at \$523 and has been increased to \$700,523 due to Boynton Beach High School Park Improvements.
- 6) The Public Arts Fund 151 was budgeted at \$377,893 and has been decreased to \$377,698 due to pension adjustment.
- 7) The Recreation Program Revenue Fund 172 was budgeted at \$423,909 and has been increased slightly to \$424,316.
- 8) The Capital Improvement Fund 302 was increased \$28,239,607 to \$32,435,599 mainly due to various project changes (see Exhibit A). The Surtax Capital Fund 303 was increased from \$3,603,275 to \$6,699,056 due to moving projects from the Capital Improvement Fund 302.
- 9) The Utility Operating Fund 401 was decreased from \$74,242,105 to \$74,214,216 as a result of salary and pension adjustments .
- 10) The Utility CIP Fund 403 was increased from \$29,081,319 to \$34,866,319 and Capital Expansion Fund 404 was increased from \$1,750,000 to \$2,000,000 all due to various projects (see Exhibit A).
- 11) The Golf Fund 411 was increased from \$4,164,190 to \$4,167,547 all related to pension reduction and COLA adjustment for personnel, etc.
- 12) The Solid Waste 431 was increased from \$17,117,473 to \$17,267,410 all related to COLA adjustment, pension reduction, and new personnel by \$149,937.
- 13) The Fleet Fund 501 was increased from \$10,293,053 to \$10,360,535 all related to COLA adjustment, pension reduction, and new for personnel, by \$67,482.
- 14) The Materials & Distributions Fund 502 was decreased from \$657,041 to \$654,590 all related to COLA adjustment and pension reduction.
- 15) The Risk Management Fund 522 was increased from \$7,224,509 to \$7,296,326 all related to COLA, pension reduction, and salary reallocation, by \$71,817.
- 16) The Benefits Fund 523 was decreased from \$1,751,655 to \$1,751,015 all related to COLA adjustment and pension reduction.
- 17) The Cemetery Fund 631&632 increased from \$594,303 to \$978,336 due to COLA adjustment, pension reduction, mausoleum roof repair and transfer, by \$384,033.

How will this affect city programs or services? The annual budget provides appropriations to provide City services.

Budgeted Item: Yes

Fiscal Impact: Budgeted. Adoption of the millage rate and budget allows for appropriations to provide City services.

Attachments:

[R25-241 Agenda_Item__Proposed_Millage.docx](#)

[R25-242 Agenda_Item__Tentative_Budget.docx](#)

[Proposed Budget CIP Spreadsheet \(All Funds\) as of 8.29.25 302.pdf](#)

[Proposed Budget CIP Spreadsheet \(All Funds\) as of 8.29.25 303.pdf](#)

[Proposed Budget CIP Spreadsheet \(All Funds\) as of 8.29.25 412.pdf](#)

[Proposed Budget CIP Spreadsheet \(All Funds\) as of 8.29.25 403-404.pdf](#)

[Commission Presentation New Template_FY 2025 1st Public Hearing \(Sept. 8, 2025\).pptx](#)