



City of Boynton Beach Agenda Item Request Form

Meeting Date: 11/ 4/2025

Proposed Resolution No. R25-286- Amend various FY 2025-26 Capital Project accounts. Adjusting budgeted appropriations and revenue sources and providing spending authority for the Utility Capital Improvement Funds (403 & 404).

Requested Action: Staff recommends approval of Proposed Resolution No. R25-286.

Explanation of Request: The FY 2025-26 Budget was adopted on September 18, 2025. During the new fiscal year that started on October 1, 2025, available capital improvement budget from the prior fiscal year 2024-25 was identified during the month of October. This type of budget amendment is part of the annual budget process. The budget adjustment will increase the Fund's total appropriation, which requires City Commission approval. The City's capital projects may span multiple years and continue into the following year. Under best budgeting practices and governmental accounting standards, these funds should be re-appropriated to provide the continued spending authority for these projects. Accordingly, during FY 2025-26 budget modifications will be made to various Funds, see Exhibit A, and staff is requesting Commission approval. The Water & Sewer Utility Capital Funds will be amended for Fund 403 from \$34,866,319 to \$45,883,352 and Fund 404 from \$2,000,000 to \$3,340,400, due to prior year available project budget.

How will this affect city programs or services? Allow for the continuance of good and appropriate budgeting practices.

Budgeted Item: Yes

Account Line Item and Description: Various accounts have been adjusted, see Exhibit A.

Fiscal Impact: See Exhibit A for a summary of the fiscal impact

Attachments:

[R25-286 Agenda_Item_3875-2025_Resolution_for_Budget_Adjustment.docx](#)

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

[R25-245 Budget.pdf](#)