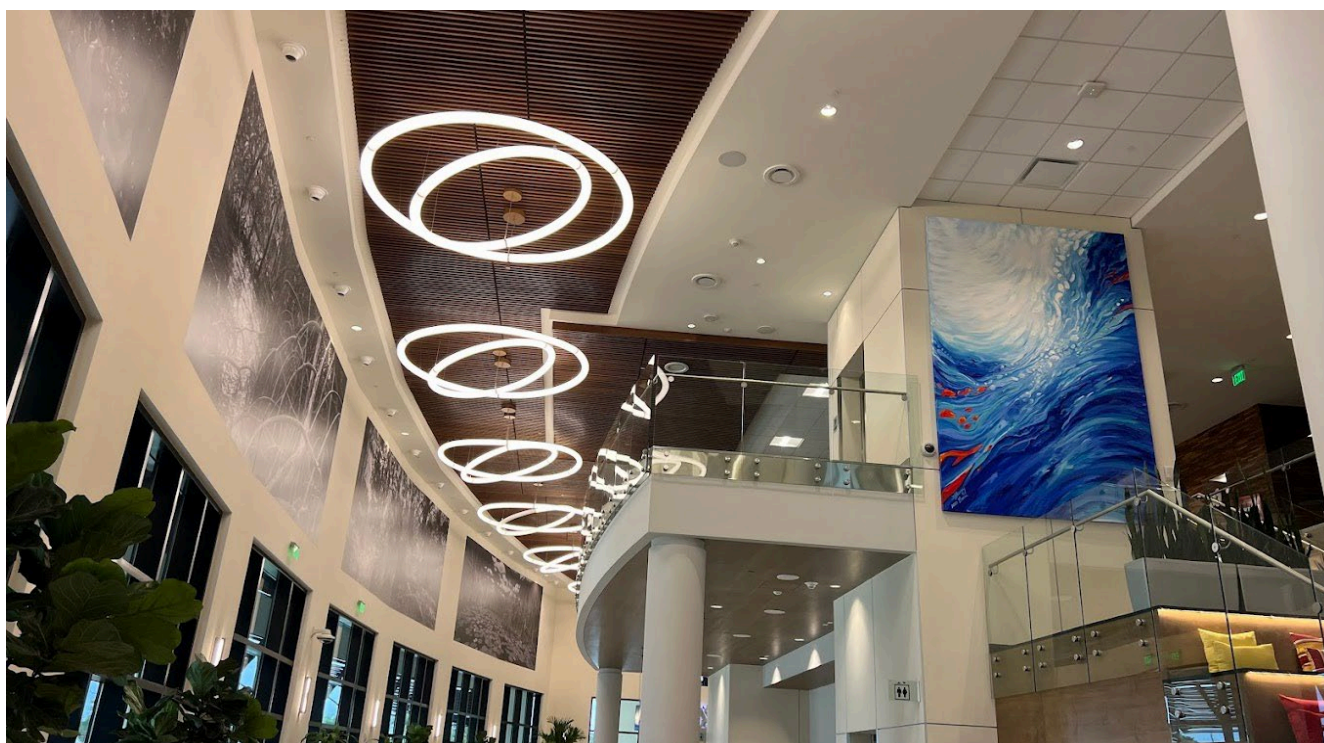




(Boynton Beach City Hall)

FISCAL YEAR 2025-26 ADOPTED SUMMARY BUDGET



(Boynton Beach City Hall Interior)

TABLE OF CONTENTS

FISCAL YEAR 2025-26 ADOPTED SUMMARY BUDGET 1

TABLE OF CONTENTS..... 2

BOYNTON MAYOR, CITY COMMISSIONERS, and CITY MANAGER..... 3

UTILIZING THE DOCUMENT 4

ORGANIZATIONAL CHART 5

BUDGET CALENDAR..... 6

BRIEF EXPLANATION OF FUNDS..... 8

BRIEF EXPLANATION OF FUNDS (continued) 9

COMPARATIVE PERSONNEL DATA per Fund 11

VARIOUS FUND FINANCIAL SUMMARIES with CHARTS and TABLES (page 11 thru 38) 12

GENERAL FUND DEPARTMENTS BUDGETS 19

DEBT SERVICE ANALYSIS..... 21

UTILITY FUNDS..... 22

CAPITAL BUDGETS 40

BOYNTON MAYOR, CITY COMMISSIONERS, and CITY MANAGER



Mayor Rebecca Shelton, At-Large



Vice Mayor Woodrow Hay, District II



Commissioner Angela Cruz, District I



Commissioner Thomas Turkin, District III



Commissioner Aimee Kelley, District IV



CITY MANAGER: Daniel Dugger

UTILIZING THE DOCUMENT

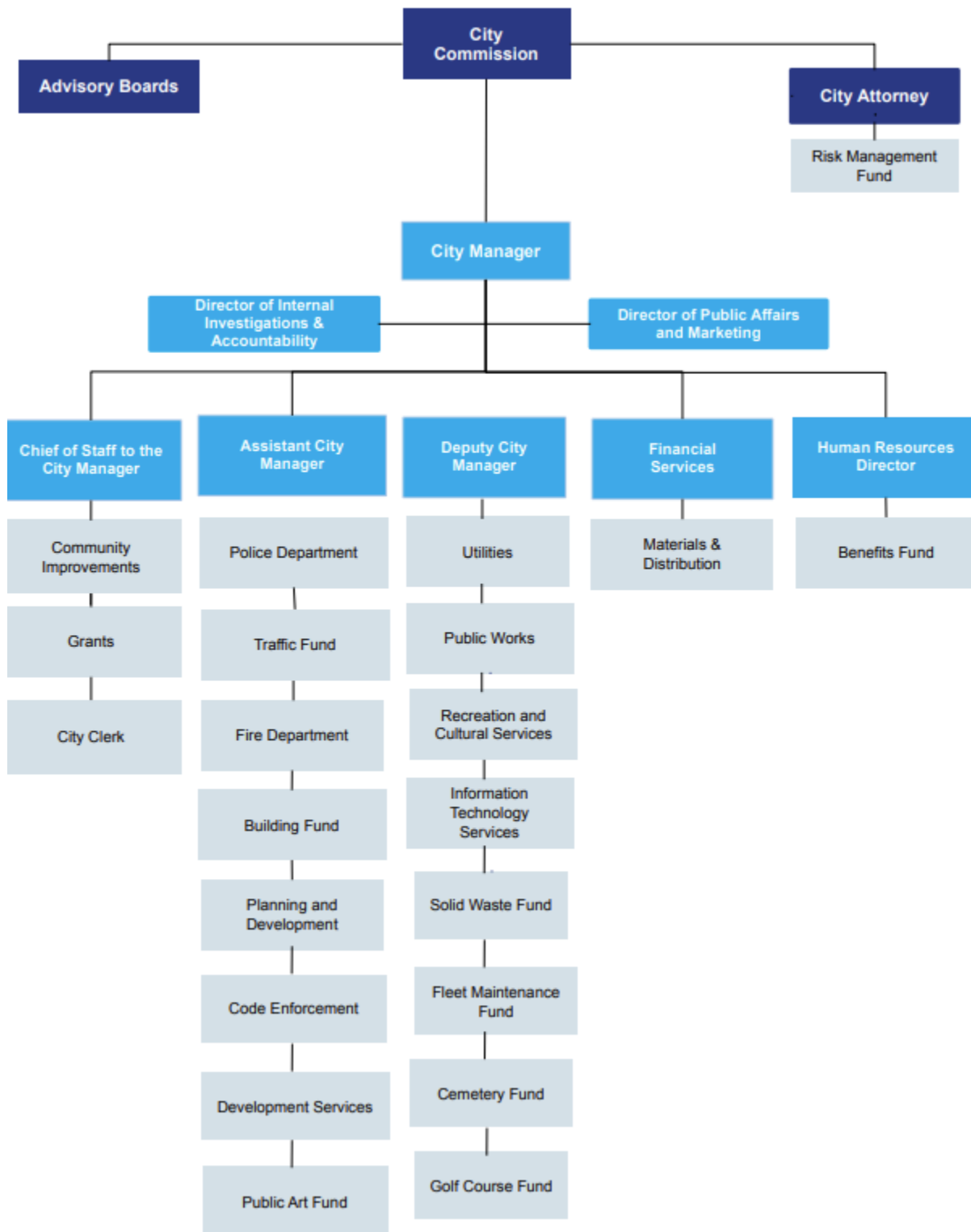
The Budget document provides financial information related to the operational and capital needs throughout the City. Various narratives, graphs, charts, and tables support financial information.

The reader may obtain information at three separate levels: City, Fund, and Department. A City level summary of the most important information coupled with comparative data has been included on the following pages, found in the comprehensive FY2025-26 Budget Book version.

BUDGET HIGHLIGHTS

- The Millage Rate was adopted at 7.7500 mills, which is 5.06% per the State TRIM calculations over the Roll-back Rate of 7.3764
- The adopted budget for all Funds is equivalent to \$370.3M, this is a decrease of \$18M over last year's amended budget of \$388.3M by 4.6%
- General Fund is 36.9% or only \$136.6M of all funds, a \$6.3M (4.8%) increase over last year's adopted budget of \$130.3M but \$3.8M over the amended budget of \$132.8M.
- Per Palm Beach County Property Appraiser taxable values increased by 6.7%, from \$9.8B to \$10.5B over the prior year
- Gross Ad Valorem Taxes to be collected have increased by \$4.4M, a 5.7% increase over the prior year amount of \$77,004,574.
- Fire Assessment rate was adopted at \$145 per residential unit, there is no change over the prior fiscal year amount.
- Utility Water & Sewer rates were increased by 15% yielding an additional \$9.1 million.
- Solid Waste rates were changed for both the single family and multi-family rates by \$1.50, respectively.

ORGANIZATIONAL CHART



BUDGET CALENDAR**FY 2025-26 Budget & Fire Assessment Calendar**

Thursday, Jan 30, 2025	10:00 AM	Budget Kick Off meeting/presentation (City Manager's message on major budget challenges: personnel cost/staffing, mandated projects, guidelines for increases over prior year, etc.)
Friday, Jan 31 2025	Open	Distribute forms for Personnel & Vehicle Requests to the department and any guidance (3-week submittal for return, Thursday February 20)
Friday, Jan 31 2025	Open	Distribute forms for Grant Funds, and Technology requests Funds to the departments and any guidance (1-week submittal for return, Thursday February 20)
Friday, Jan 31, 2025	Open	Distribute Capital Improvement Program forms to the CIP Committee & the Utility department (return, Thursday, February 20).
Tues, Feb 4 to Wed. Feb 5, 2025	5:00 PM	Finance and respective departments review individual requests previously submitted.
Friday, March 7, 2025	Open	Complete first draft of FY 2025-26 CIP
Monday, March 24, 2025	5:00 PM	Departments final day of Operating budget data entry & Revenue Projections
Friday, April 12 to April 17, 2025	4:00 PM	CM and Executive Team Review department proposals prior to meeting with departments.
Monday - Friday April 23 - April 30, 2025	TBD	Budget Review Team meets with departments to review Operating & CIP budgets and goals. Verify CM's personnel modifications with Human Resources. Complete Proposed Budget in June.
Friday, May 30, 2025	PM	Estimated Property Taxable Values received from Palm Beach County
Tuesday, July 1, 2025	PM	Truth In Millage (TRIM) process begins - Preliminary Property Taxable Values to be sent from Palm Beach County Property Appraiser on July 1, 2025. Budget Transmission to City Commission
Tuesday, July 1, 2025		Budget Transmission to City Commission (PAPA's Preliminary Tax Roll certified to DOR)
Monday, July 7, 2025	10am-5pm	<u>1st Public Budget Workshop - Commission Chambers</u> <u>Discuss Proposed FY25/26 Operating & CIP Budget presented to City Commission</u> <u>Continue to discuss FY25/26 Proposed Budget & Adopt Preliminary Fire Assessment Rate Resolution and Assessment Resolution for Canal Maintenance Special Assessment*</u> <u>Special Commission Budget Meeting for Adoption of Tentative Millage Rate</u>
Week of July 21, 2025		1. Advise Property Appraiser of Preliminary Fire Assessment Rate and Fire Assessment adoption hearing date (Wednesday, September 10, 2025) 2. Proposed Millage, rolled-back rate, date, time and meeting place of the tentative budget hearing on Form DR-420 by Wednesday, July 23, 2025, Certify via eTRIM 3. GSG to provide Property Appraiser with City's Fire Assessment Roll for TRIM (on 7/22/25) *Canal Maintenance Special Assessment is not being collected on the tax bills for FY 2025-26, so no need to send anything to the property appraiser for the Canal Maintenance Special Assessment

CITY OF BOYNTON BEACH, FLORIDA

Wednesday August 13, 2025		Advertise Notice of Public Hearing for Annual Fire Assessment Resolution (Tuesday, September 3 - (City Clerk/City Mgr. action) Note: Statutorily required before August 18, 2025. Mail statutorily required First Class Notices to affected property owners. (GSG action) Note: Statutorily required before August 18 Advertise Notice of Public Hearing for Final Assessment Resolution for Canal Maintenance Special Assessment (Wednesday, September 10) (City Clerk/City Mgr. action) Note: Statutorily required before August 18, 2025.
Wednesday August 13, 2025		Mail statutorily required First Class Notices to affected property owners. Note: Statutorily required before August 18, 2025 Fire Assessment: Trim notice mailing, GSG Action Canal Maintenance Special Assessment
Monday, September 8, 2025	6:00 PM	1st Budget Public Hearing to adopt Proposed Budget (must be 65 days after July 1st) <u>After 9/3/25, date cannot coincide with School Board (9/10) or County (9/9/25) meeting dates.</u> Public Hearing to adopt the Final FY 2025-26 Annual Fire Assessment Resolution and Final Assessment Resolution for Canal Maintenance Special Assessment
Wednesday, Sept. 10, 2025		Deadline to certify Fire Assessment Roll to Property Appraiser
Friday, September 12, 2025		Advertise final millage and budget hearing in newspaper for Saturday (within 15 days after 1st Public Hearing). Start summary on 9/10/25. City certifies Final Non-Ad Valorem Assessment Roll to Palm Beach County Tax Collector
Thursday, September 18, 2025	6:00 PM	2nd Budget Public Hearing and Final Adoption of FY 2025-26 Budget (within 2 to 5 days after Ad). Note: Date may not coincide with School Board (9/xx) and County (9/16/25) meeting date.
Thursday, September 18, 2025		Ratification of Community Redevelopment Agency (CRA) Budget, and South-Central Regional Wastewater Board Budget. Submit resolution/ordinance adopting final millage rate to Property Appraiser, Tax Collector, and Department of Revenue within 3 days of adopting final millage rate.
Friday, October 16, 2025		Submit completed TRIM package to DOR within 30 calendar days following adopting final millage rate with Form DR-487, Certificate of Compliance.

BRIEF EXPLANATION OF FUNDS

In accordance with generally accepted governmental accounting, auditing, and financial reporting principles, this document is organized by funds in the following manner

GENERAL FUND (001)

The General Fund is the primary operating fund of the City. The fund accounts for all financial transactions not accounted for in another fund. Revenue is derived primarily from property taxes, state and federal distributions and other intergovernmental revenue.

ENTERPRISE FUNDS

The enterprise funds report operations that provide services primarily to the public which are financed primarily by user charges, or activities where periodic measurement of net income is appropriate for capital maintenance, public policy, management control or other purposes.

Utilities Fund (401) - accounts for the construction, operation and maintenance of the Water and Sewer Department and the City's share of the Regional Wastewater Treatment Plant.

Solid Waste Fund (431) - accounts for the operation, maintenance, and replacement of the sanitation fleet and the supporting functions enabling the City to collect all refuse and trash on a regular basis.

Golf Course Fund (411) - accounts for the construction, operation and maintenance of the Municipal Golf Course.

INTERNAL SERVICE FUNDS

Internal service funds are established to finance and account for services and commodities furnished by a designated department of the City to other departments of the City. Boynton Beach operates three (4) internal service funds, Fleet Maintenance, Warehouse, Benefits and Risk Management.

Fleet Maintenance Fund (501) - accounts for the operation, maintenance and replacement of all motor vehicles and heavy equipment pieces within the City fleet. The funds charges individual departments for (a) operations and maintenance of the vehicles and equipment and (b) a prefunding charge (depreciation) to replace the vehicle at the end of its useful life.

Risk Management Fund (522) - accounts for all insurance for property, workers' compensation, general and automotive liability claims.

Benefits Fund (523) accounts for all expenses tied to the City's self-insured plan.

Materials & Distribution Fund (502) - accounts for the inventory and disbursement of supplies purchased in bulk. All departments are charged based on the relative cost of the supplies purchased.

BRIEF EXPLANATION OF FUNDS (continued)

SPECIAL REVENUE FUNDS

These funds account for specific governmental revenue (other than special assessments and major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action.

Traffic Safety Fund (103) - accounts for the operations of the red-light camera program in the City.

Local Option Gas Tax Fund (104) - this fund was created during the 1983-84 Fiscal Year as a result of an Interlocal Agreement between Palm Beach County and local municipalities for the distribution of gas tax revenue. Expenditure of these funds is to be used for road improvements.

Community Improvements Fund (122) - accounts for those funds designated for housing improvement programs.

Building Fund (130) - accounts for all funds collected pursuant to Florida Statue 553.80.

Green Building Fund (131) – established to address Sustainable “green” projects throughout the City.

Police Impact Trust Fund (142) – established accounts to monitor the collection and operations of School Speed Zone funds.

Mobility Impact Fee Fund (144) - established to fund mobility projects per Ordinance 25-002.

Utility Undergrounding Fund (145) - Established to fund Utility Undergrounding projects within target areas of the City’s downtown, in order to minimize visual clutter, as recommended by the CRA’s plan.

Public Arts Fund (151) - accounts for all funds collected pursuant to Ordinance 05-060 enacted to enhance the City's heritage, diversity, and character through public artworks integrated in the architecture, infrastructure and landscape.

Recreation Program Revenue Fund (172) - accounts for all self-supporting recreational programs.

Cemetery Fund (631 & 632) - accounts for the operations of the City's cemeteries.

DEBT SERVICE FUND (207)

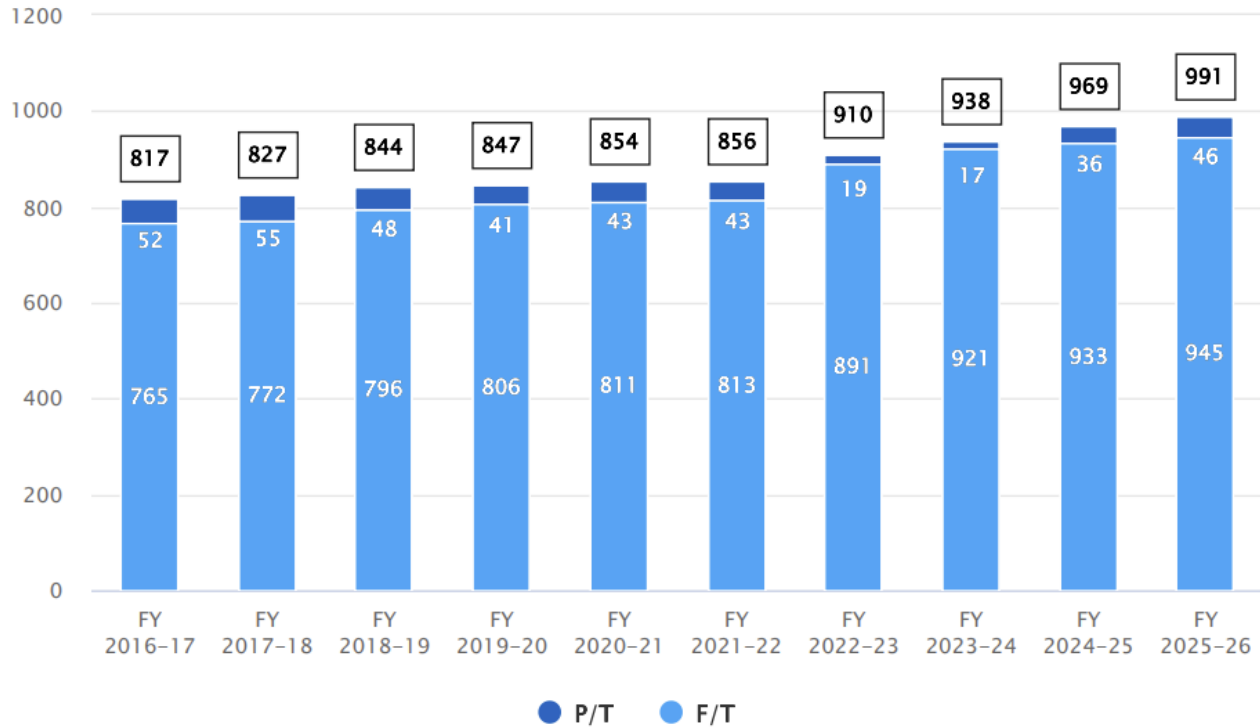
This fund accounts for the accumulation of resources for and the payment of general long-term debt principal and interest. **Public Service Tax Debt Service Fund** accounts for the debt service on the City's Public Service Tax Bonds.

CAPITAL IMPROVEMENT PROJECT FUNDS

These funds account for the acquisition or construction of major capital facilities other than those financed by proprietary fund operations and special assessments. **Parks & Recreational Facilities Fund** is used for the acquisition or development of City park and recreational land. The Park & Recreational revenues are generated by fees collected from developers. The **Golf CIP Fund** accounts for capital revenues and capital expenditures related to the capital needs at the Links of Boynton Beach golf course. Parks & Rec Trust (141), General Government (302), Sales Surtax Projects (303), Golf Projects (412) and Utility Projects (403 & 404)



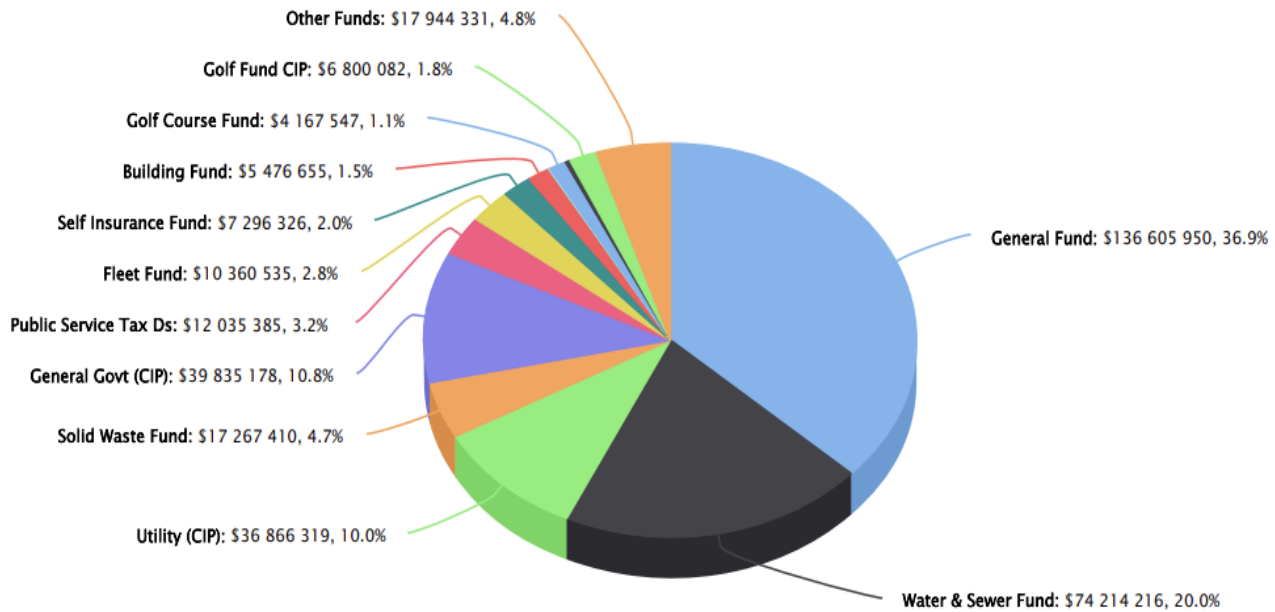
America's Gateway to the Gulfstream

COMPARATIVE PERSONNEL DATA per Fund**Employees – All Funds**

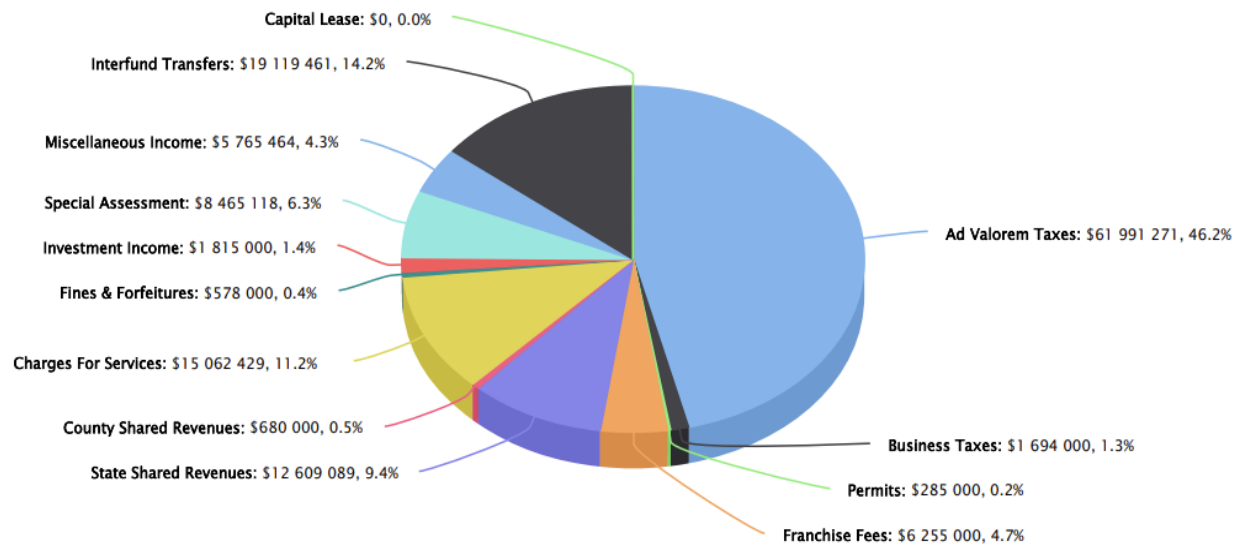
	2023/24 <u>Amended</u>	2024/25 <u>Adopted</u>	2025/26 <u>Adopted</u>	Variance vs Prior Year
GENERAL FUND	649.00	662.00	674.00	12.00
UTILITY FUND	150.50	149.50	150.50	1.00
GOLF FUND	26.00	29.00	30.00	1.00
SOLID WASTE	53.00	54.00	59.00	5.00
FLEET MAINTENANCE	16.00	17.00	18.00	1.00
TRAFFIC FUND	13.00	25.00	26.00	1.00
RECREATION REVENUE FUND	3.00	3.25	3.25	-
BENEFITS FUND	0.00	3.00	3.00	-
MATERIALS & DISTRIBUTION	6.00	6.00	6.00	-
BUILDING FUND	13.00	13.00	13.50	0.50
COMMUNITY IMPROVEMENTS	2.00	2.00	2.00	-
PUBLIC ARTS	1.00	1.00	1.00	-
SELF INSURANCE	3.00	2.00	3.00	1.00
CEMETERY FUND	2.00	2.00	2.00	-
TOTAL ALL FUNDS:	937.50	968.75	991.25	22.50
Total Increase (Decrease)	81.96	31.25	22.50	
Percentage Change	9.58%	3.33%	2.32%	

VARIOUS FUND FINANCIAL SUMMARIES with CHARTS and TABLES (page 11 thru 38)

ALL FUNDS TOTAL ADOPTED BUDGET of \$370,392,445



GENERAL FUND REVENUES
Adopted Budget, \$136,605,950



GENERAL FUND REVENUE SUMMARY

Classification	FY 2023-24 Actual Revenue	FY 2024-25 Amended Revenue	FY 2025-26 Adopted Revenue
General Fund			
Taxes			
Ad Valorem Taxes	\$68,930,964	\$74,359,414	\$78,649,196
Less Tif Taxes To Cra	(13,701,163)	(15,552,185)	(16,657,925)
Franchise Taxes	5,844,392	5,867,000	6,255,000
Total Taxes	61,074,193	64,674,229	68,246,271
Licenses & Permits	1,891,606	2,007,300	1,979,000
Intergovernmental Revenue	13,245,420	13,626,612	13,289,089
Charges For Services	11,982,426	15,904,800	15,062,429
Fines & Forfeitures	596,743	459,000	578,000
Investment Income	1,761,276	1,045,000	1,815,000
Miscellaneous Revenue	6,058,472	6,205,800	5,765,464
Special Assessment	7,026,653	8,455,618	8,465,118
Transfers From Other Funds	25,444,047	18,770,261	19,119,461
Capital Lease	-	-	-
Fund Balance Appropriated	(12,305,809)	1,651,500	2,286,118
Total General Revenue	\$116,775,027	\$132,800,120	\$136,605,950

CITY OF BOYNTON BEACH, FLORIDA

OTHER FUNDS REVENUE SUMMARY

Classification	FY 2023-24 Actual Revenue	FY 2024-25 Amended Revenue	FY 2025-26 Adopted Revenue
Enterprise Funds			
Water Revenues	\$28,842,926	\$31,309,582	\$31,006,016
Sewer Revenues	22,546,299	22,614,590	23,064,924
Stormwater Revenues	6,421,598	6,600,000	6,600,000
Other Revenues	7,471,026	2,177,452	13,543,276
Water & Sewer Revenue	65,281,849	62,701,624	74,214,216
Solid Waste	15,435,109	16,540,029	17,267,410
Golf Course Revenue	2,888,392	3,813,150	4,167,547
Total Enterprise Funds	83,605,350	83,054,803	95,649,173
Internal Service Funds			
Fleet Maintenance	16,439,006	26,783,338	10,360,535
Materials & Distribution (Warehouse)	474,242	572,062	654,590
Self Insurance	10,284,373	6,905,031	7,296,326
Benefits	-	1,969,003	1,751,015
Total Internal Service Funds	27,197,621	36,229,434	20,062,466
Special Revenue Funds			
Traffic Safety	2,726,955	9,711,402	9,916,806
Local Option Gas Tax	1,300,604	1,150,646	1,150,470
	-	-	-
Building Fund	3,861,797	4,685,328	5,476,655
Green Building Fund	119,504	100,035	372,041
Police Impact	-	200,000	81
Mobility Fund	-	-	3,495,000
Utility Undegrounding Fund	-	-	60,000
Public Arts	142,054	519,606	377,698
Recreation Program Revenue	405,779	411,377	424,316
Community Improvements	296,217	270,361	286,489
Cemetery	446,662	563,385	978,336
Total Special Revenue Funds	9,299,572	17,612,140	22,537,892
Capital Improvement Projects			
Parks & Recreation Trust	2,531	1,280,087	700,523
Golf Fund CIP	207,935	380,108	6,800,082
General government CIP	3,281,889	24,094,782	32,435,599
General government (CIP Sales Surtax)	6,198,480	9,283,514	6,699,056
Utility	16,425,939	71,625,607	36,866,319
Total Capital Improvement Projects	26,116,774	106,664,098	83,501,579
Debt Service Funds			
Public Service Tax	11,983,936	12,036,834	12,035,385
Total Debt Service Funds	11,983,936	12,036,834	12,035,385
Total - All Funds	\$274,978,280	\$388,397,429	\$370,392,445

CITY OF BOYNTON BEACH, FLORIDA

EXPENDITURE SUMMARY

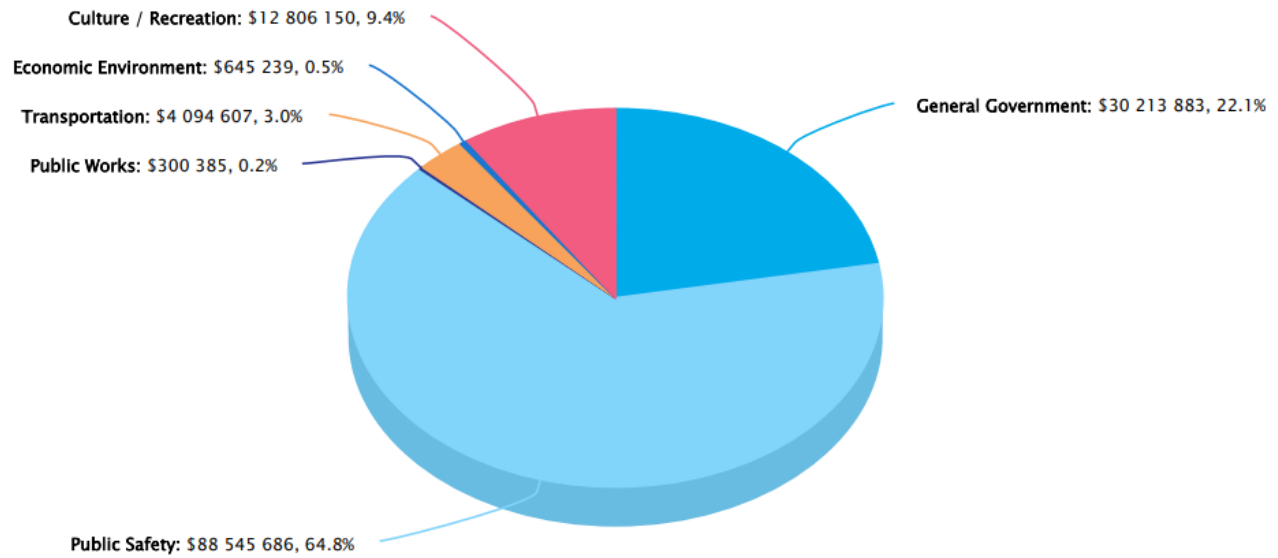
Classification	FY 2023-24 Actual Expense	FY 2024-25 Amended Expenditure	FY 2025-26 Adopted Budget
General Fund			
General Government	23,108,579	28,319,335	30,213,883
Public Safety	78,678,069	87,673,354	88,545,686
Physical Environment	277,826	273,330	300,385
Transportation	2,655,897	3,520,055	4,094,607
Economic Environment	518,628	624,010	645,239
Culture/Recreation	11,489,237	12,390,036	12,806,150
Lease Acquisition	46,791		-
Total General Fund	116,775,027	132,800,120	136,605,950
Enterprise Funds			
Water & Sewer	65,281,849	62,701,624	74,214,216
Solid Waste	15,435,109	16,540,029	17,267,410
Golf Course	2,888,392	3,813,150	4,167,547
Total Enterprise Funds	83,605,350	83,054,803	95,649,173

CITY OF BOYNTON BEACH, FLORIDA

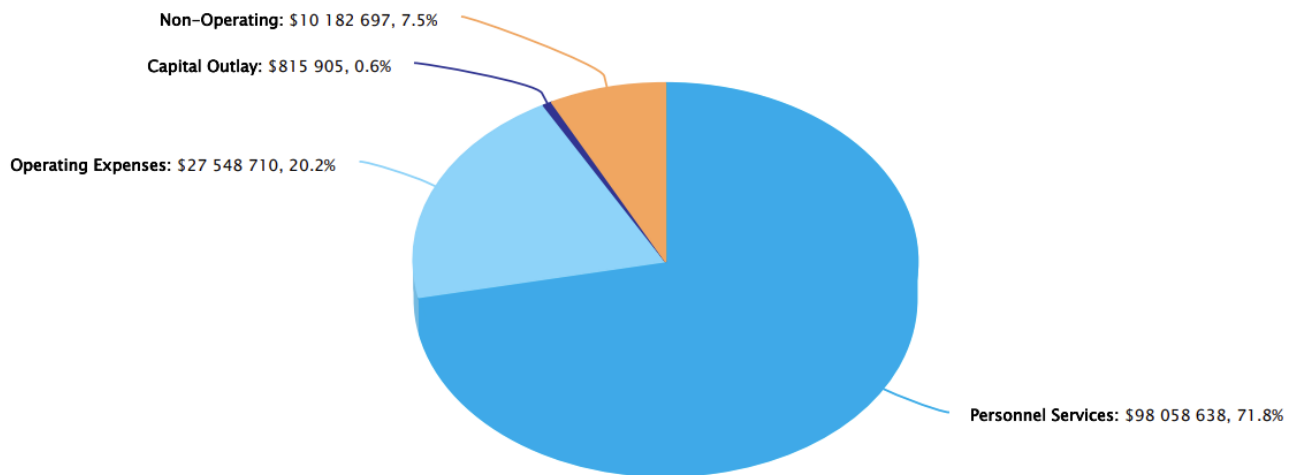
EXPENDITURE SUMMARY

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Building	3,861,797	4,685,328	5,476,655
Green Building	119,504	100,035	372,041
Police Impact	-	200,000	81
Public Arts	142,054	519,606	377,698
Recreation Program Revenue	405,779	411,377	424,316
Community Improvements	296,217	270,361	286,489
Mobility	-	-	3,495,000
Utility Undergrounding	-	-	60,000
Cemetery	446,662	563,385	978,336
Total Special Revenue Funds	9,299,572	17,612,140	22,537,892
Capital Improvement Projects			
Parks & Recreation Trust	2,531	1,280,087	700,523
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Total Capital Improvement Projects	26,116,774	106,664,098	83,501,579
Debt Service Funds			
Public Service Tax	11,983,936	12,036,834	12,035,385
Total Debt Service Funds	11,983,936	12,036,834	12,035,385
Total 2025/2026 for All Funds	274,978,280	388,397,429	370,392,445

**GENERAL FUND APPROPRIATIONS
by Functions (Total of \$136,605,950)**



**GENERAL FUND APPROPRIATIONS
by Object Classifications, (Total of \$136,605,950)**



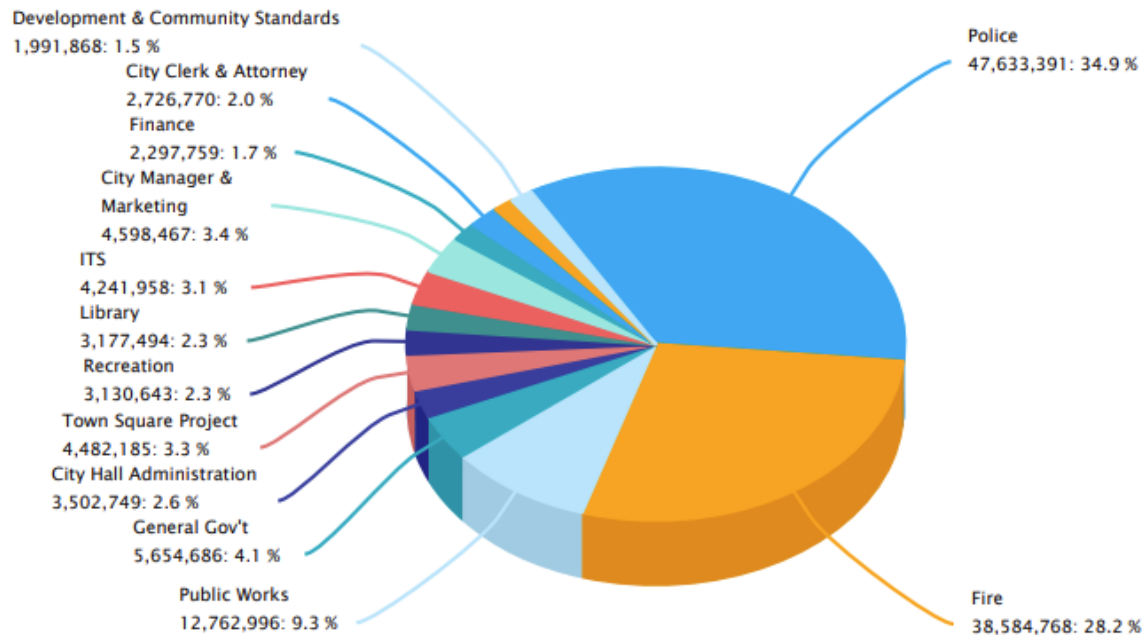
CITY OF BOYNTON BEACH, FLORIDA

GENERAL FUND DEPARTMENTS BUDGETS

(Two-year comparison by Object Classification)

General Fund Departments	FY 2025-26 Adopted Budget	% Change btw. FY2024-25 and FY2025-26	FY 2025-26 Budget by Object Classification				
			Personnel Services	Operating Expenses	Capital Outlay	Non- Operating	
City Commission	\$438,399	67.7%	\$597,111	\$99,031	\$-	\$39,141	
City Manager	881,248	11.8%	867,157	92,958	-	24,939	
City Hall/General Admin.	3,408,262	2.8%	(585,000)	3,542,913	-	544,836	
Marketing/Communications	220,379	-23.4%	98,395	66,674	-	3,656	
Special Events	1,572,398	31.3%	461,776	1,596,625	280	5,485	
Public Affairs	459,552	-6.6%	391,685	29,271	3,000	5,485	
Internal investigations	607,121	9.9%	561,320	94,731	-	11,351	
Real Estate & Special Project	198,842	50.0%	127,340	169,081	-	1,828	
Town Square Project	4,532,631	-1.1%	-	-	-	4,482,185	
City Clerk	940,817	-5.3%	632,942	247,485	-	10,969	
Financial Services	2,519,881	-8.8%	2,102,411	164,268	-	31,080	
Information Technology	3,683,105	15.2%	2,002,356	2,201,322	7,200	31,080	
Human Resources	1,680,439	8.3%	1,164,371	633,519	-	22,326	
City Attorney	1,795,752	2.2%	1,292,680	509,896	20,000	12,798	
Police - Uniform Services	22,831,355	6.7%	23,373,875	773,956	5,000	206,590	
Police - Office of the Chief	7,054,692	2.1%	2,789,047	2,161,911	-	2,254,650	
Police - Support Services	16,786,220	-4.3%	13,751,856	2,062,837	87,300	166,369	
Fire	38,709,598	-0.4%	33,262,351	3,519,537	139,000	1,632,81	
Community Standards	1,434,462	7.9%	1,329,808	170,117	20,000	27,423	
Emergency Mgmt	32,181	-3.5%	-	31,069	-	-	
Development-Support	423,353	-17.4%	260,761	65,047	-	23,767	
Planning & Zoning	1,086,011	11.6%	1,024,534	174,357	-	12,798	
Economic Development	624,010	3.4%	376,951	262,803	-	5,485	
Public Works Admin.	273,330	9.9%	276,625	12,607	-	11,151	
Facilities Mgmt.	3,308,314	7.1%	1,157,576	2,237,309	55,000	93,839	
Streets Maintenance	2,477,488	17.4%	808,192	1,848,136	105,000	146,454	
Engineering	401,493	7.3%	302,764	119,294	-	8,546	
Parks & Grounds	4,671,933	3.3%	2,108,652	2,383,324	178,750	153,554	
Parking Services	1,042,567	13.8%	885,461	187,457	35,625	78,282	
Construction Services	986,184	0.0%	888,416	124,122	15,000	10,969	
Library	2,868,208	0.8%	2,402,915	364,959	71,000	51,190	
School Museum Services	254,246	13.1%	-	287,430	-	-	
Recreation & Cultural Services	423,450	0.0%	477,743	46,112	-	3,656	
Arts & Culture	1,001,882	3.7%	-	85,000	22,000	-	
Woman's club	103,500	3.4%	504,220	521,290	-	13,712	
Recreation	3,066,817	2.1%	2,362,347	662,262	51,750	54,284	
Totals	\$132,800,120	2.9%	\$98,058,638	\$27,548,710	\$815,905	\$10,182,697	
Total Object Classification Percentage			100.0%	71.8%	20.2%	0.6%	7.5%

City of Boynton Beach, Florida 2025 – 2026 Adopted Budget General Fund Department Appropriations

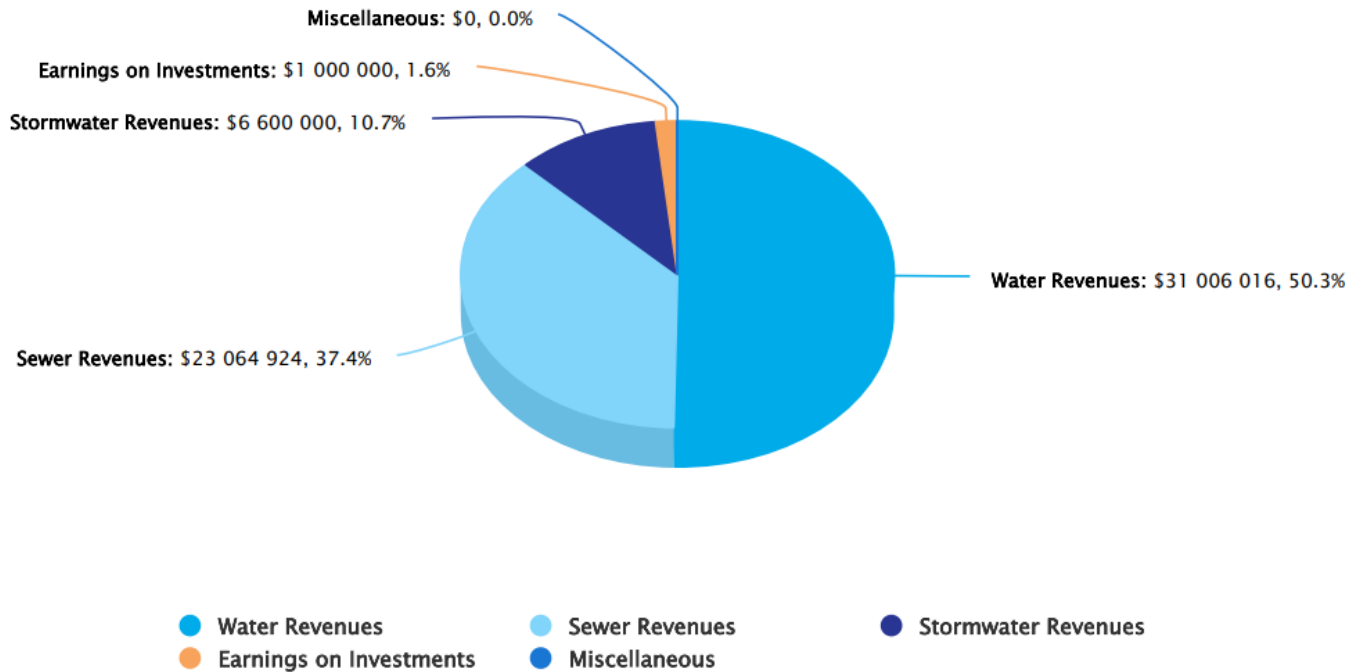


DEBT SERVICE ANALYSIS**SUMMARY OF OUTSTANDING DEBT & DEBT SERVICE**

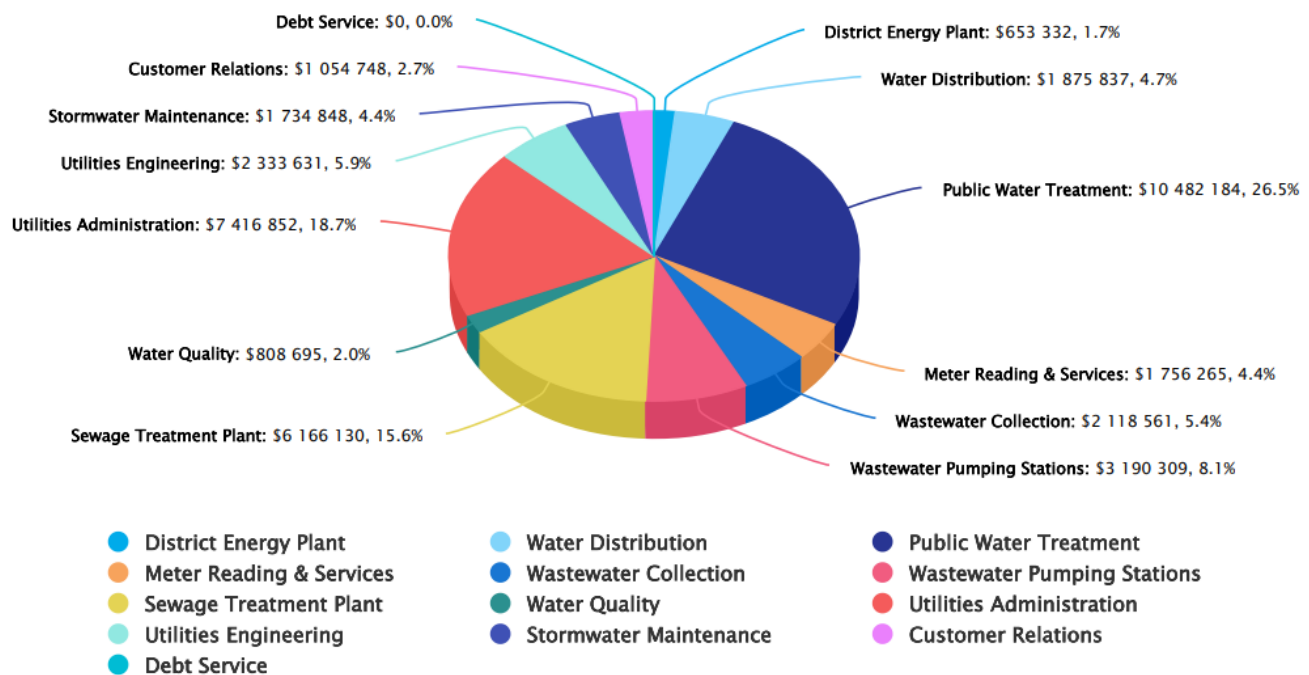
Description	Debt	Security	Fiscal Year of Retirement	Principal (Nov. 1)	FY 2025-26		Debt Service
	Outstanding at September 30, 2025				Interest (Nov. 1)	Interest (May 1)	
Governmental Activities:							
Revenue Debt:							
\$24,210,000 Public Service Tax Refunding Revenue Bonds, Series 2015	\$4,745,000	Public Service & Communications Service Taxes	2027	\$2,350,000	\$46,264	\$23,351	\$2,419,615
Total Public Service Tax Debt	\$4,745,000						\$2,419,615
Maximum Allowed General Obligation Debt=\$1,162,957,068 representing 10% of total assessed valuation for FY 2026							
Business-Type Activities							
Revenue Debt:							
\$23,000,000 Utility System Revenue Revenue Bonds, Series 2016	\$15,495,000	Utility Net Revenues & Impact Fees	2032	\$1,965,000	\$189,814	\$165,743	\$2,320,557
\$42,140,000 Utility System Revenue Revenue Bonds, Series 2020A	\$30,345,000	Utility Net Revenues & Impact Fees	2035	\$3,865,000	\$317,105	\$276,716	\$4,458,821
\$10,500,000 Utility System Revenue Revenue Bonds, Series 2020B	\$7,580,000	Utility Net Revenues & Impact Fees	2035	\$690,000	\$81,864	\$74,412	\$846,276
Total Utility System Revenue Debt	\$53,420,000						\$7,625,654
Total City Bond Debt	\$58,165,000						\$10,045,269
				<u>Principal (Dec & June</u>	<u>Interest (Dec 1)</u>	<u>Interest (June 1)</u>	<u>Debt Service</u>
Capital Leases for Town Square Facilities	\$69,078,767		2044	\$1,972,096	\$1,257,308	\$1,252,781	\$4,482,185
Bond Ratings: 2024 Moody's Aa3							

UTILITY FUNDS

Utility FY 2025-26 Operating Revenues



Utility FY 2025-26 Operating Expenditures



CITY OF BOYNTON BEACH, FLORIDA

BUDGET SUMMARY - UTILITY FUND DEPARTMENT BUDGETS

<u>DEPARTMENT</u>	<u>DEPT. NO.</u>	<u>Adopted TOTAL</u>	<u>PERSONNEL SERVICES</u>	<u>OPERATING EXPENSES</u>	<u>CAPITAL OUTLAY</u>	<u>NON-OPERATING</u>	<u>TRANSFERS</u>
District Energy Plant	2805	\$ 655,160	\$ 129,911	\$ 523,421	\$-	\$-	\$ 1,828
Water Distribution	2810	\$ 2,038,482	1,338,015	537,822	122,050	-	40,595
Public Water Treatment	2811	\$ 10,645,688	3,515,820	6,966,364	105,000	-	58,504
Meter Reading	2814	\$ 1,839,842	1,140,857	615,408	-	-	83,577
Wastewater Collection	2815	\$ 2,937,156	1,388,054	730,507	793,000	-	25,595
Wastewater Pumping Stations	2816	\$ 4,153,904	1,382,646	1,807,663	-	-	963,595
Sewage Treatment	2817	\$ 6,166,130	-	6,166,130	-	-	\$-
Water Quality	2819	\$ 838,899	489,953	318,742	9,500	-	20,704
Administration	2821	\$ 31,027,914	3,931,744	3,485,108	209,500	1,186,338	22,215,224
Utilities Engineering	2823	\$ 2,426,055	2,003,154	330,477	10,000	-	82,424
Stormwater Maintenance	2824	\$ 2,788,130	988,168	746,680	1,035,000	-	18,282
Customer Relations	2825	\$ 1,071,202	615,199	439,549	-	-	16,454
Totals:		\$ 66,588,562	\$ 16,923,521	\$ 22,667,871	\$ 2,284,050	\$ 1,186,338	\$ 23,526,782
Debt Service	3011	\$ 7,625,654	-	-	-	7,625,654	-
Totals with Debt Service:		\$ 74,214,216	\$ 16,923,521	\$ 22,667,871	\$ 2,284,050	\$ 8,811,992	\$ 23,526,782
		100.0%	22.8%	30.5%	3.1%	11.9%	31.7%

CITY OF BOYNTON BEACH, FLORIDA

UTILITY FUND COMPARATIVE STATEMENT OF REVENUES & EXPENDITURES (BUDGET BASIS)

	2022-23	2023-24	2024-25
	<u>ACTUAL</u>	<u>AMENDED</u>	<u>ADOPTED</u>
OPERATING REVENUES:			
Water Revenues	\$ 25,162,330	\$ 29,710,275	\$ 31,309,582
Sewer Revenues	19,808,583	22,014,590	22,614,590
Stormwater Revenues	5,848,125	6,600,000	6,600,000
Earnings on Investments	941,855	300,000	500,000
Miscellaneous	131,762	72,900	334,900
Total Operating Revenues:	51,892,655	58,697,765	61,359,072
OPERATING EXPENDITURES:			
District Energy Plant	412,267	579,252	583,386
Water Distribution	1,593,144	1,677,053	1,793,383
Public Water Treatment	7,007,456	8,633,336	9,748,940
Meter Reading & Services	1,237,225	1,501,914	1,637,474
Wastewater Collection	1,433,728	1,705,780	2,034,406
Wastewater Pumping Stations	2,684,924	2,925,382	2,841,216
Sewage Treatment Plant	5,429,932	6,204,300	6,136,973
Water Quality	628,852	686,233	660,152
Utilities Administration	4,631,399	5,667,602	6,298,030
Utilities Engineering	1,822,338	1,981,402	2,160,512
Stormwater Maintenance	1,125,934	1,509,349	1,674,877
Customer Relations	915,365	1,056,415	1,015,149
Debt Service	1,470,145	21,317	21,317
Total Operating Expenditures:	30,392,709	34,149,335	36,605,815
OPERATING INCOME:	\$ 21,499,946	\$ 24,548,430	\$ 24,753,257
NON-OPERATING EXPENDITURES:			
Capital Outlay	133,644	177,073	279,650
Transfers Out	9,028,406	8,849,057	8,271,141
Debt Service	-	7,630,940	7,621,832
Renewal & Replacement	9,000,000	9,000,000	9,000,000
Non-Budgeted Expense (Depreciation, etc.)	13,691,918	574,299	923,186
Total Non-Operating Expenditures:	31,853,968	26,231,369	26,095,809
INCREASE (DECREASE) IN APPROPRIATED NET ASSETS	<u>\$ (10,354,022)</u>	<u>\$ (1,682,939)</u>	<u>\$ (1,342,552)</u>

SOLID WASTE FUND (431)

	FY2024-25 <u>AMENDED</u>	FY2025-26 <u>ADOPTED</u>
REVENUES:		
Garbage Fees	\$ 11,930,500	\$13,180,000
Roll-Off Containers	293,000	260,000
Commercial Recycling	4,500,000	4,500,000
Miscellaneous Income	0 -	
Transfer from Golf Course	10,000	0
Interest Income	200,000	250,000
Fund Balance (Increase) Decrease	(393,471)	(922,590)
Total Revenues:	<u>\$ 16,540,029</u>	<u>\$ 17,267,410</u>
APPROPRIATIONS:		
Personnel Services	\$ 5,468,109	\$6,107,313
Operating Expenses	6,937,199	7,291,388
Transfer to Benefits Fund	77,888	96,896
Transfer to Vehicle Service Fund	1,362,778	1,075,182
Transfer to General Fund	1,264,000	1,264,000
Total Operating Expenses:	<u>15,109,974</u>	<u>15,834,779</u>
Capital Expenditures	1,331,014	1,336,500
Non Operating	99,041	96,131
Total Non Operating:	<u>1,430,055</u>	<u>1,432,631</u>
Total Appropriations:	<u>\$ 16,540,029</u>	<u>\$ 17,267,410</u>

GOLF COURSE FUND (411)

	FY2024-25	FY2025-26
REVENUES:	<u>AMENDED</u>	<u>ADOPTED</u>
Cart & Green Fees	\$ 2,993,250	\$ 3,209,378
Prem Year-Rnd Dues	166,300	166,300
Links Loyalty Dues	61,875	61,875
Merchandise	140,000	185,000
Rent & Royalties	28,475	28,190
Other Service Charges	119,410	114,351
Investment Income	20,350	50,000
Sale Of Surplus Equip.	2,000.00	2,000
Fund Balance (Increase) Decrease	281,490	350,453
Total Revenues:	<u>\$ 3,813,150</u>	<u>\$ 4,167,547</u>
APPROPRIATIONS:		
Personnel Services	\$ 2,052,266	\$2,161,804
Operating Expenses	903,016	1,096,926
Capital Outlay	112,500	341,000
Nonoperating	745,368	567,817
Total Appropriations:	<u>\$ 3,813,150</u>	<u>\$ 4,167,547</u>

FLEET MAINTENANCE FUND (501)

	FY2024-25 <u>AMENDED</u>	FY2025-26 <u>ADOPTED</u>
REVENUES:		
Vehicle Service Charges	\$ 4,930,516	\$ 5,471,100
Miscellaneous Income	1,193,755	1,305,000
Interest Income	50,000	400,000
Transfers In	5,635,652	6,246,660
Fund Balance (Increase) Decrease	<u>7,035,052</u>	<u>(3,062,225)</u>
Total Revenues:	<u><u>\$ 18,844,975</u></u>	<u><u>\$ 10,360,535</u></u>
APPROPRIATIONS:		
Personnel Services	\$ 1,697,980	\$ 2,018,980
Operating Expenses	4,569,144	3,388,060
Capital Outlay	464,115	78,000
Vehicle Purchases	12,059,078	4,830,000
Transfer & Other Uses	<u>54,658</u>	<u>45,495</u>
Total Appropriations:	<u><u>\$ 18,844,975</u></u>	<u><u>\$ 10,360,535</u></u>

MATERIALS & DISTRIBUTION FUND (502)

	FY2024-25 <u>AMENDED</u>	FY2025-26 <u>ADOPTED</u>
REVENUES:		
Materials & Distribution Charges	\$ 593,537	\$ 659,842
Miscellaneous Income	-	-
Fund Balance (Increase) Decrease	<u>(21,475)</u>	<u>(5,252)</u>
Total Revenues:	<u>\$ 572,062</u>	<u>\$ 654,590</u>
APPROPRIATIONS:		
Personnel Services	538,935	555,410
Operating Expenses	24,309	30,211
Capital Outlay	-	-
Non Operating	<u>8,818</u>	<u>68,969</u>
Total Appropriations:	<u>\$ 572,062</u>	<u>\$ 654,590</u>

RISK MANAGEMENT FUND (522)

	FY2024-25 <u>AMENDED</u>	FY2025-26 <u>ADOPTED</u>
REVENUES:		
Interfund Service Charges	\$ 6,679,582	\$ 7,378,753
Investment Income	70,000	150,000
Miscellaneous Income	180,000	217,000
Transfers	0	-
Fund Balance (Increase) Decrease	(24,551)	(449,427)
Total Revenues:	<u>\$ 6,905,031</u>	<u>\$ 7,296,326</u>
APPROPRIATIONS:		
Personnel	\$ 340,761	\$470,297
Operating Expenses	6,383,949	6,816,373
Capital Outlay	177,382	6,000
Non Operating	2,939	3,656
Total Appropriations:	<u>\$ 6,905,031</u>	<u>\$ 7,296,326</u>

TRAFFIC FUND (103)

	FY2024-25 <u>AMENDED</u>	FY2025-26 <u>ADOPTED</u>
REVENUES:		
Red Light Camera	\$ 9,822,619	\$ 9,867,719
Interest Income	48,000	30,000
Fund Balance (Increase) Decrease	<u>(159,217)</u>	<u>19,087</u>
Total Revenues:	<u>\$ 9,711,402</u>	<u>\$ 9,916,806</u>

APPROPRIATIONS:		
Personnel Services	\$4,001,187	\$4,949,402
Operating Expenses	5,544,745	4,386,252
Capital Outlay	130,200	-
Non Operating	<u>35,270</u>	<u>581,152</u>
Total Appropriations:	<u>\$ 9,711,402</u>	<u>\$ 9,916,806</u>

POLICE IMPACT TRUST FUND (142)

	FY2024-25 <u>AMENDED</u>	FY2025-26 <u>ADOPTED</u>
REVENUES:		
Police Impact Fees	\$ 213,890	\$ 137,000
Investment Income	-	-
Fund Balance (Increase) Decrease	<u>(13,890)</u>	<u>(136,919)</u>
Total Revenues:	<u>\$ 200,000</u>	<u>\$ 81</u>

APPROPRIATIONS:		
Personnel	\$ -	\$ -
Operating Expenses	-	81
Capital Outlay	-	-
Non Operating	<u>200,000</u>	<u>-</u>
Total Appropriations:	<u>\$ 200,000</u>	<u>\$ 81</u>

MOBILITY FUND (144)

	FY2024-25 <u>AMENDED</u>	FY2025-26 <u>ADOPTED</u>
REVENUES:		
Mobility Fee	\$ -	\$ 3,495,000
Investment Income	-	-
Fund Balance (Increase) Decrease	-	-
	<hr/>	<hr/>
Total Revenues:	<u>\$ -</u>	<u>\$ 3,495,000</u>
APPROPRIATIONS:		
Personnel	\$ -	\$ -
Operating Expenses	-	-
Capital Outlay	-	-
Non Operating	-	3,495,000
	<hr/>	<hr/>
Total Appropriations:	<u>\$ -</u>	<u>\$ 3,495,000</u>

UTILITY UNDERGROUNDING FUND (145)

	FY2024-25 <u>AMENDED</u>	FY2025-26 <u>ADOPTED</u>
REVENUES:		
UT Undergrounding Fees	\$ -	\$ 60,000
Investment Income	-	-
Fund Balance (Increase) Decrease	-	-
	<hr/>	<hr/>
Total Revenues:	<u>\$ -</u>	<u>\$ 60,000</u>
APPROPRIATIONS:		
Personnel	\$ -	\$ -
Operating Expenses	-	-
Capital Outlay	-	-
Non Operating	-	60,000
	<hr/>	<hr/>
Total Appropriations:	<u>\$ -</u>	<u>\$ 60,000</u>

LOCAL OPTION GAS TAX FUND (104)

	FY2024-25 <u>AMENDED</u>	FY2025-26 <u>ADOPTED</u>
REVENUES:		
Local Option Gas Tax	\$ 1,370,000	\$1,250,000
Interest Income	6,000	40,000
Fund Balance (Increase) Decrease	<u>(225,354)</u>	<u>(139,530)</u>
Total Revenues:	<u>\$ 1,150,646</u>	<u>\$ 1,150,470</u>
APPROPRIATIONS:		
Transfer to General Fund	\$ 700,000	\$700,000
Transfer to Capital Improvements Fund	450,000	450,000
Audit Fees	<u>646</u>	<u>470</u>
Total Appropriations:	<u>\$ 1,150,646</u>	<u>\$ 1,150,470</u>

COMMUNITY IMPROVEMENT FUND (122)

	FY2024-25 <u>AMENDED</u>	FY2025-26 <u>ADOPTED</u>
REVENUES:		
Miscellaneous Income	\$ -	\$ 4,256,984
Investment Earnings	-	-
Operating Transfers - Grants	240,000	256,167
Fund Balance (Increase) Decrease	<u>30,361</u>	<u>(4,226,562)</u>
Total Revenues:	<u>\$ 270,361</u>	<u>\$ 286,589</u>
APPROPRIATIONS:		
Personnel	\$ 255,279	\$ 269,064
Operating Expenses	12,143	13,769
Capital Outlay	-	-
Non Operating	<u>2,939</u>	<u>3,656</u>
Total Appropriations:	<u>\$ 270,361</u>	<u>\$ 286,489</u>

BUILDING FUND (130)

	FY2024-25 <u>AMENDED</u>	FY2025-26 <u>ADOPTED</u>
REVENUES:		
Building Permits	\$ 4,435,000	\$4,965,000
Investment Income	83,000	358,000
Transfers	-	-
Fund Balance (Increase) Decrease	<u>167,328</u>	<u>153,655</u>
Total Revenues:	<u>\$ 4,685,328</u>	<u>\$ 5,476,655</u>
APPROPRIATIONS:		
Personnel Services	3,319,029	\$3,709,746
Operating Expenses	619,447	763,714
Capital Outlay	420,109	264,609
Non Operating	<u>326,743</u>	<u>738,586</u>
Total Appropriations:	<u>\$ 4,685,328</u>	<u>\$ 5,476,655</u>

GREEN BUILDING FUND (131)

	FY2024-25	FY2025-26
REVENUES:	<u>AMENDED</u>	<u>ADOPTED</u>
Green Building Fees	\$ 105,000	\$ 125,000
Investment Income	6,000	20,000
Fund Balance (Increase) Decrease	<u>(10,965)</u>	<u>227,041</u>
Total Revenues:	<u>\$ 100,035</u>	<u>\$ 372,041</u>
APPROPRIATIONS:		
Personnel Services	-	-
Operating Expenses	95,877	352,041
Capital Outlay	4,158	15,000
Non Operating	<u>0</u>	<u>5,000</u>
Total Appropriations:	<u>\$ 100,035</u>	<u>\$ 372,041</u>

PARKS & RECREATION TRUST FUND (141)

	FY2024-25 <u>AMENDED</u>	FY2025-26 <u>ADOPTED</u>
REVENUES:		
Charges For Services	\$ 1,121,604	\$ 1,500,000
Investment Income	-	15,000
Fund Balance (Increase) Decrease	<u>158,483</u>	<u>(814,477)</u>
Total Revenues:	<u>\$ 1,280,087</u>	<u>\$ 700,523</u>

APPROPRIATIONS:		
Personnel	\$ -	\$ -
Operating Expenses	87	523
Capital Outlay	-	-
Non Operating	<u>1,280,000</u>	<u>700,000</u>
Total Appropriations:	<u>\$ 1,280,087</u>	<u>\$ 700,523</u>

PUBLIC ARTS FUND (151)

	FY2024-25 <u>AMENDED</u>	FY2025-26 <u>ADOPTED</u>
REVENUES:		
Public Art Fees	\$ 600,000	\$ 600,000
Miscellaneous Income	-	-
Transfer In	20,000	20,000
Fund Balance (Increase) Decrease	<u>(100,394)</u>	<u>(242,302)</u>
Total Revenues:	<u>\$ 519,606</u>	<u>\$ 377,698</u>

APPROPRIATIONS:		
Personnel	\$ 111,271	\$126,495
Operating Expenses	307,865	114,375
Capital Outlay	129,000	135,000
Non Operating	<u>1,470</u>	<u>1,828</u>
Total Appropriations:	<u>\$ 549,606</u>	<u>\$ 377,698</u>

RECREATION PROGRAM REVENUE FUND (172)

	FY2024-25	FY2025-26
	<u>AMENDED</u>	<u>ADOPTED</u>
REVENUES:		
Program Activity Fees	\$ 267,000	\$320,000
Non Resident Registration Fees	81,700	140,000
Special Services Fees	24,000	10,400
Investment Income	10,000	10,000
Miscellaneous Income	20,000	4,502
Fund Balance (Increase) Decrease	<u>8,677</u>	<u>(60,586)</u>
Total Revenues:	<u>\$ 411,377</u>	<u>\$ 424,316</u>
APPROPRIATIONS:		
Personnel	\$ 107,497	\$ 127,222
Operating Expenses	299,471	291,609
Capital Outlay	-	-
Non Operating	<u>4,409</u>	<u>5,485</u>
Total Appropriations:	<u>\$ 411,377</u>	<u>\$ 424,316</u>

PUBLIC SERVICE TAX DEBT FUND (207)

	FY2024-25	FY2025-26
	<u>AMENDED</u>	<u>ADOPTED</u>
REVENUES:		
Utility Taxes	\$ 11,368,631	\$11,898,631
Interest Income	80,000	250,000
Fund Balance (Increase) Decrease	<u>588,203</u>	<u>(113,246)</u>
Total Revenues:	<u>\$ 12,036,834</u>	<u>\$ 12,035,385</u>
APPROPRIATIONS:		
Principal Payment	\$ 2,305,000	\$2,350,000
Interest Expense	115,000	69,615
Transfers	9,600,000	9,600,000
CPA and Fiscal Agent Fees	14,834	13,770
Non Operating	<u>2,000</u>	<u>2,000</u>
Total Appropriations:	<u>\$ 12,036,834</u>	<u>\$ 12,035,385</u>

BOYNTON BEACH MEMORIAL PARK FUND (631 & 632)

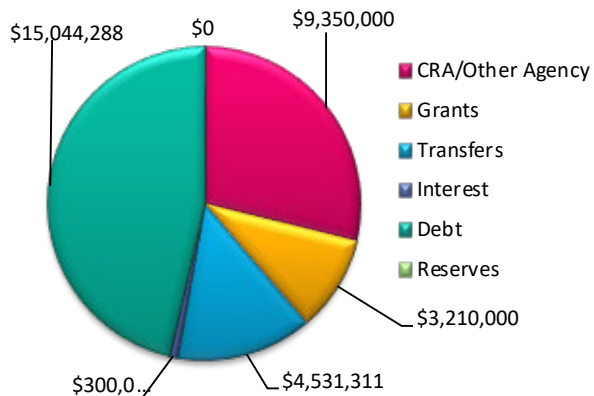
	FY2024-25 <u>AMENDED</u>	FY2025-26 <u>ADOPTED</u>
REVENUES:		
Sale of Lots/Crypts	\$ 4,000	\$ 2,000
Charges for Services	24,500	18,500
Investment Earnings	125,000	145,000
Miscellaneous Income	5,000	5,900
Fund Balance (Increase) Decrease	<u>404,885</u>	<u>806,936</u>
Total Revenues:	<u>\$ 563,385</u>	<u>\$ 978,336</u>
APPROPRIATIONS:		
Personnel Services	\$ 163,517	\$ 166,431
Operating Expenses	283,662	285,116
Capital Outlay	57,500	110,000
Non Operating	<u>58,706</u>	<u>416,789</u>
Total Appropriations:	<u>\$ 563,385</u>	<u>\$ 978,336</u>

CAPITAL BUDGETS**Fund 302**
General Capital Improvement Program**FY2024-25**
Amended Budget**FY2025-26**
Adopted Budget

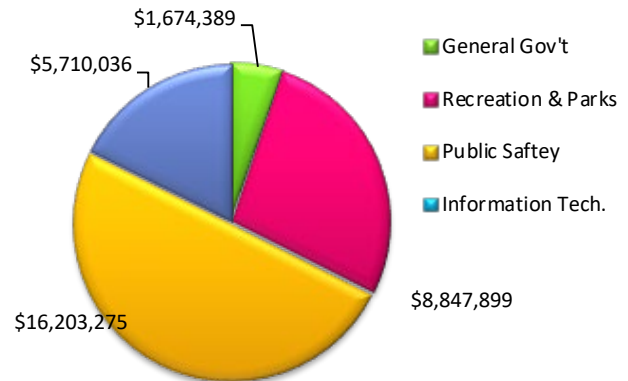
Sources	CRA/Other Agency	2,945,103	9,350,000
	Grants	2,591,655	3,210,000
	Transfers	4,047,482	4,531,311
	Interest	70,000	300,000
	Debt	6,100,000	15,044,288
	Reserves	8,340,542	-
		<u>\$ 24,094,782</u>	<u>\$ 32,435,599</u>

Expenditures	<u>Project Types</u>		
	General Gov't	4,145,386	1,674,389
	Recreation & Parks	5,796,134	8,847,899
	Public Safety	4,646,144	16,203,275
	Information Tech.	67,009	-
	Transportation/Roads	9,440,109	5,710,036
		<u>\$ 24,094,782</u>	<u>\$ 32,435,599</u>

**FY2025-256- General Government
Capital Sources by Type, Fund 302 - \$32.4M**



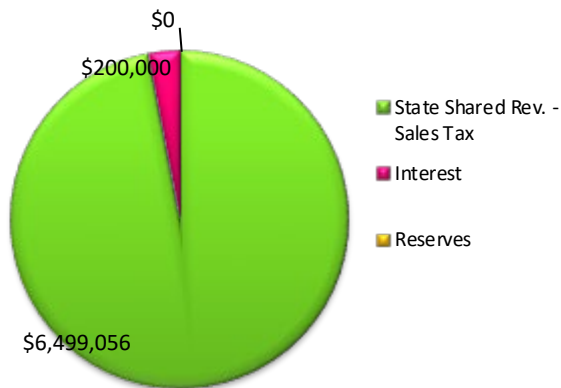
**FY2025-26 - General Government
Capital Uses by Type, Fund 302 - \$32.4M**



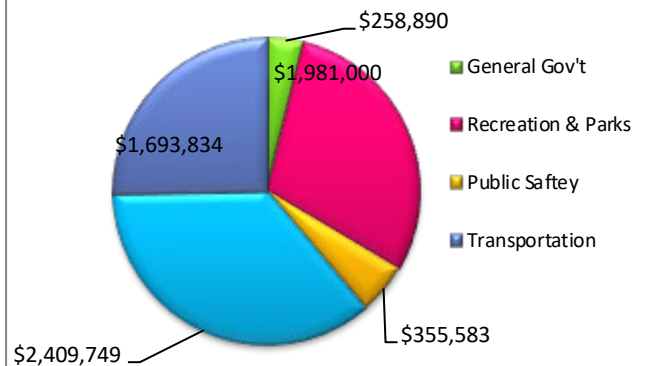
CITY OF BOYNTON BEACH, FLORIDA

Fund 303		FY2024-25	FY2025-26
<u>Sales Surtax Capital Improvement Program</u>		<u>Amended Budget</u>	<u>Adopted Budget</u>
Sources	State Shared Rev. - Sales Tax	6,715,654	6,499,056
	Interest	112,989	200,000
	Reserves	2,454,871	-
		<u>\$ 9,283,514</u>	<u>\$ 6,699,056</u>
Expenditures	<u>Project Types</u>		
	General Gov't	888,925	258,890
	Recreation & Parks	2,895,327	1,981,000
	Public Safety	1,897,477	355,583
	Information Tech.	154,400	2,409,749
	Transportation	3,447,385	1,693,834
		<u>\$ 9,283,514</u>	<u>\$ 6,699,056</u>

**FY2025-26 - General Government
Capital Sources by Type, Fund 303 - \$6.6M**



**FY2025-26 - General Government
Capital Uses by Type, Fund 303 - \$6.6M**



CITY OF BOYNTON BEACH, FLORIDA

Fund 403
Utility Capital Improvement Plan

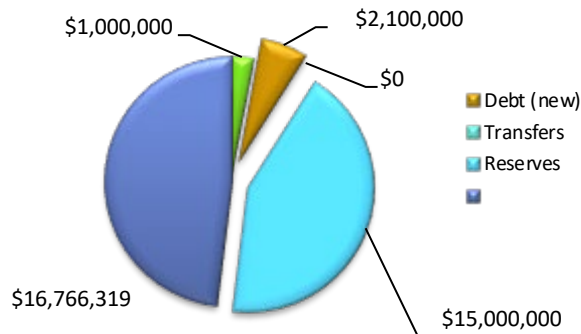
FY2024-25
Amended Budget

FY2025-26
Adopted Budget

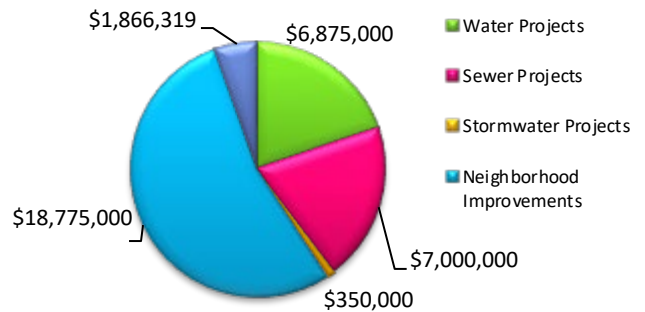
Sources	Interest	700,000	1,000,000
	Grant	12,975,000	2,100,000
	Debt	20,965,678	-
	Transfers	9,000,000	15,000,000
	Reserves	25,405,024	16,766,319
		<u>\$ 69,045,702</u>	<u>\$ 34,866,319</u>

Expenditures	<u>Project Types</u>		
	Water Projects	\$ 27,521,818	\$ 6,875,000
	Sewer Projects	17,087,688	7,000,000
	Stormwater Projects	2,550,669	350,000
	Neighborhood Improvements	17,475,812	18,775,000
	Studies/Master Plan/Other	4,409,715	1,866,319
		<u>\$ 69,045,702</u>	<u>\$ 34,866,319</u>

FY2025-26 - Utility General Capital Sources by Type, Fund 403 - \$34.8M



FY2025-26 - Utility Capital Project Expenditures by Type, Fund 403 - \$34.8M



CITY OF BOYNTON BEACH, FLORIDA

Fund 404
Utility Capital Expansion Plan

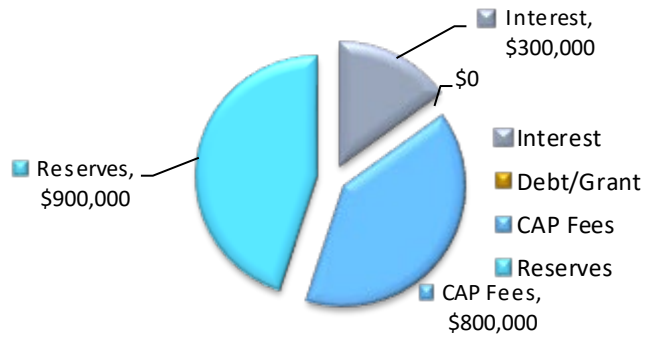
FY2024-25
Amended Budget

FY2025-26
Adopted Budget

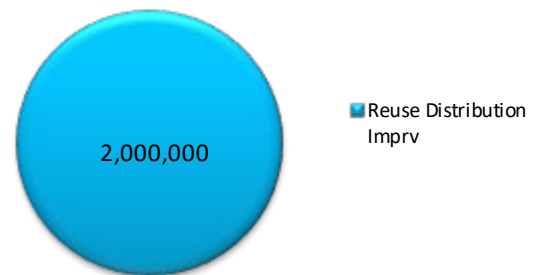
Sources	Interest	150,000	300,000
	Debt/Grant	1,500,000	-
	CAP Fees	500,000	800,000
	Reserves	429,905	900,000
		<u>\$ 2,579,905</u>	<u>\$ 2,000,000</u>

Expenditures	<u>Project Types</u>		
	Water Projects	1,450,000	-
	Sewer Projects	321,494	-
	Studies	-	-
	Reuse Distribution Imprv	808,411	2,000,000
		<u>\$ 2,579,905</u>	<u>\$ 2,000,000</u>

**FY2025-26 - Utility General Capital
Sources by Type, Fund 404 - \$2M**



**FY2025-26 - Utility Capital Project
Expenditures by Type, Fund 404- \$2M**



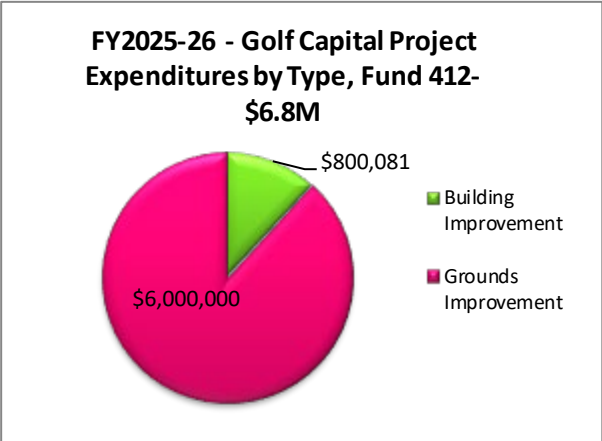
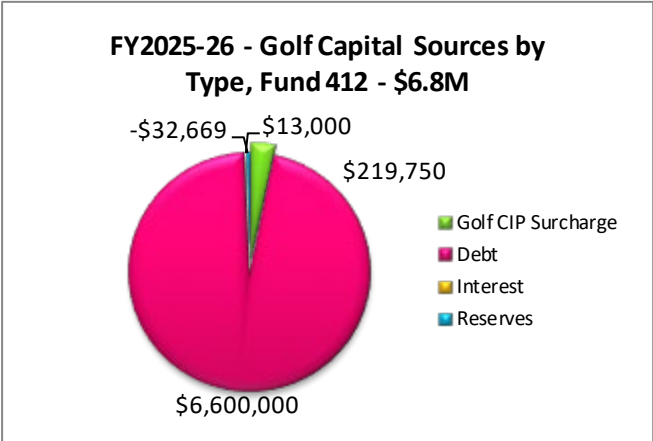
CITY OF BOYNTON BEACH, FLORIDA

Fund 412
Golf Capital Improvement Plan

FY2024-25
Amended Budget

FY2025-26
Adopted Budget

Sources	Golf CIP Surcharge	243,750	219,750
	Debt		6,600,000
	Interest	13,000	13,000
	Reserves	123,358	(32,669)
		<u>\$ 380,108</u>	<u>\$ 6,800,081</u>
Expenditures	Project Types		
	Building Improvement	150,186	800,081
	Grounds Improvement	229,922	6,000,000
		<u>\$ 380,108</u>	<u>\$ 6,800,081</u>



CITY OF BOYNTON BEACH

Boynton Beach, FL 33426

[Boynton-beach-website](http://boynton-beach-fl.com)

