



City of Deerfield Beach

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Deerfield Beach, FL
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Face Sheet File Number: I.D. 2026-41

Agenda Date: 3/3/2026

Status: DEPARTMENTAL BUSINESS

In Control: City Commission

Title

ORDINANCE 2026/ - AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF DEERFIELD BEACH, FLORIDA, ADOPTING AN AMENDMENT TO THE CITY BUDGET FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2026; APPROVING SUPPLEMENTAL APPROPRIATIONS AND BUDGET TRANSFERS TO AND WITHIN VARIOUS CITY FUNDS, AND CARRY FORWARD OF PRIOR FISCAL YEAR APPROPRIATIONS AND BUDGET REDUCTIONS TO VARIOUS CITY FUNDS, AS SET FORTH IN THE ATTACHED EXHIBIT "A"; PROVIDING FOR CONFLICTS, SEVERABILITY AND AN EFFECTIVE DATE.

Recommended Action

Commission to vote on Ordinance and set public hearing for March 31, 2026

Voting Requirement

Adoption requires a 3/5 vote of the City Commission

Background/History

In accordance with Florida Statute Section 166.241(8)(c), the governing body of each municipality at any time within a fiscal year or within 60 days thereafter, may amend the budget for a purpose not specifically authorized in paragraph 166.241(8)(a) or (b), by adopting the budget amendment in the same manner as the original budget. This proposed amendment to the budget meets this requirement.

Article 5 of the City Charter provides that if there are revenues in excess of those estimated in the budget, the Commission by ordinance may make supplemental appropriations for the year up to the amount of such excess revenues.

Current Activity

As outlined in Exhibit A, supplemental budget appropriations and budget transfers are requested primarily for revenue recognition, interfund transfers between funds, carryforward adjustments, and departmental transfers between City departments.

Interfund transfers are movements of resources between City funds to reimburse a fund for expenditures it initially incurred on behalf of another fund.

Carryforward adjustments represent unspent appropriations at the close of the prior fiscal year that reverted to fund balance and are being re-authorized for use in the current fiscal year.

General Fund – Revenues

- General Fund revenue recognition to increase contributions by \$107,312 for credits received from the Broward County School Board for School Resource Deputies.

General Fund – Fund Balance

- General Fund's use of fund balance reflects a net increase of \$158,175, consisting of interfund

transfers and prior year's carryforward adjustments:

1. Interfund transfer of \$1,250 from the General Fund to the 2018 Capital Improvement Bond Fund for payment of the annual agent fee.
2. Interfund transfer reimbursement of \$20,500 from the General Fund to the Park & Recreation Future Fund for the 100th Anniversary Gym Mural.
3. Carryforward of prior year's appropriations consisting of \$152,500 for the Public Art Master Plan and \$91,237 remaining funds from the Centennial Celebration allocation.
4. Offset of \$107,312 in revenue recognition.

General Fund – Expenditures and Transfers

- Planning and Development Department budget increase by \$152,500 from prior year carryforward of authorized funding for the Public Art Master Plan.
- Parks & Recreation Department budget increase by \$91,237 from prior year carryforward of authorized funding for the Centennial Celebration.
- Budget reduction of \$149,846 as a departmental transfer to the Office of Public Safety in the amount of \$10,193 to cover additional fringe benefits for the Ocean Rescue Division and a transfer to the Environmental Services Department in the amount of \$139,653 to fund a Construction Division position.
- Departmental transfer in the amount of \$6,000 from Environment Services' Construction Division to Municipal Services' Facility Management Division for fleet maintenance.
- Interfund transfer increase totaling \$21,750, consisting of \$1,250 from the General Fund to the 2018 Capital Improvement Bond Fund to cover debt service fees and \$20,500 to the Parks and Recreation Future Fund.

2018 Capital Improvement Bond Fund

- Interfund transfer of \$1,250 from the General Fund to the 2018 Capital Improvement Bond Fund to cover debt service fees.
- Debt service expenditure budget increase by \$1,250 for payment of the annual agent fee.

CHDO HOME Grant Fund

- Budget increase by \$214,300 for the FY 2025-2026 HOME allocation to support the Home Rehabilitation and Purchase Assistance Program.

Law Enforcement Trust Fund (LETF)

- Use of fund balance budget increase by \$252,000 for carryforward of prior year's appropriation.
- LETF expenditures budget increase by \$252,000 for the purchase of enhanced crime prevention supplies, equipment, and trainings.

Deerfield Beach PAL Fund

- Use of fund balance budget increase by \$55,001 for carryforward of prior year's appropriation.
- Contractual Services budget increase by \$55,001 for the Deerfield Beach Police Athletic League and community youth-base programs.

Parks and Recreation Future Fund

- Interfund transfer reimbursement of \$20,500 from the General Fund to the Park & Recreation Future Fund for the City's centennial celebration costs.
- Operating expenditure budget increase by \$20,500 for the reimbursement of the 100th Anniversary Gym Mural.

Utilities Fund – Fund Balance

- Utilities Fund's use of fund balance budget increase by \$1,360,413 to cover the Water Treatment Plant and Engineering operating and capital outlay expenditures.

Utilities Fund – Expenditures and Transfers

- Operating expenditure budget increase by \$802,131 for the Water Treatment Plant repairs and maintenance and professional services.
- Capital outlay budget increase by \$233,282, consisting of \$165,000 for the Water Treatment Plant improvements and \$68,282 for Utility locating equipment and Engineering inspection equipment.
- Interfund transfer in the amount of \$325,000 from the Utilities Fund to the Utilities Capital Fund for fire hydrant repairs and replacement.

Utilities Capital Fund

- Interfund transfer in the amount of \$325,000 from the Utilities Fund to the Utilities Capital Fund fire hydrant repairs and replacement.
- Capital outlay budget increase by \$325,000 for the repair and replacement of critical out-of-service fire hydrants throughout the city.

Recommendation

Staff recommends approval.

ORDINANCE NO. 2026/

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF DEERFIELD BEACH, FLORIDA, ADOPTING AN AMENDMENT TO THE CITY BUDGET FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2026; APPROVING SUPPLEMENTAL APPROPRIATIONS AND BUDGET TRANSFERS TO AND WITHIN VARIOUS CITY FUNDS, AND CARRY FORWARD OF PRIOR FISCAL YEAR APPROPRIATIONS AND BUDGET REDUCTIONS TO VARIOUS CITY FUNDS, AS SET FORTH IN THE ATTACHED EXHIBIT "A"; PROVIDING FOR CONFLICTS, SEVERABILITY AND AN EFFECTIVE DATE

WHEREAS, pursuant to Section 166.241(8), Florida Statutes, "the governing body of each municipality at any time within the fiscal year or within 60 days following the end of the fiscal year may amend a budget for that year"; and

WHEREAS, the City Manager has certified that there are revenues or unappropriated fund balance available for appropriation in excess of those originally estimated in the budget for the fiscal year ending September 30, 2024; and

WHEREAS, pursuant to Section 5.05(1) of the City Charter, the City Commission may, by Ordinance, make supplemental appropriations for the fiscal year, up to the amount of such excess revenues and unappropriated fund balance; and

WHEREAS, pursuant to Section 5.05(2) of the City Charter, the City Commission may, by Ordinance, reduce appropriations to a fund for the fiscal year when it appears probable to the City Manager that the revenues available will be insufficient to meet the amount appropriated to such fund; and

WHEREAS, pursuant to Section 5.05(3) of the City Charter, upon written request approved by the City Commission, the City Manager may transfer part or all of any unencumbered appropriation balance from one department, office or agency to another; and

WHEREAS, the proposed budget amendment, attached and incorporated herein as Exhibit "A", authorizes Fiscal Year 2026 budget transfers and appropriations as follows: (i) supplemental appropriations and budget transfers to and within various City Funds, as reflected in Exhibit "A", and (ii) carry forward of prior fiscal year appropriations and budget reductions to various City funds, as reflected in Exhibit "A" (collectively, the "Amendments"); and

WHEREAS, City staff recommends approving the Amendments to the City's budget for the fiscal year ending September 30, 2026, as set forth in the attached Exhibit "A", (the "Budget Amendment").

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF DEERFIELD BEACH, FLORIDA, AS FOLLOWS:

Section 1. That the above “WHEREAS” clauses are true and correct and are made a part of this Ordinance.

Section 2. That the Budget Amendment, as set forth in the attached Exhibit “A”, is hereby approved.

Section 3. That the appropriate City officials are authorized to do all things necessary and expedient to carry out the aims of this Ordinance.

Section 4. All ordinances or parts of ordinances and all resolutions or parts of resolutions in conflict with this Ordinance are hereby repealed to the extent of such conflict.

Section 5. Should any section or provision of this Ordinance or any portion thereof, any paragraph, sentence or word be declared by a court of competent jurisdiction to be invalid, such decision shall not affect the validity of the remainder hereof as a whole or part thereof other than the part declared to be invalid.

Section 6. This Ordinance shall take effect immediately upon its passage and adoption on Second Reading.

PASSED 1ST READING ON THIS ____ DAY OF _____, 2026.

PASSED 2ND READING ON THIS ____ DAY OF _____, 2026.

TODD DROSKY, MAYOR

ATTEST:

HEATHER MONTEMAYOR, CITY CLERK

"EXHIBIT A"
CITY OF DEERFIELD BEACH, FLORIDA
BUDGET AMENDMENT NO. 1
FISCAL YEAR ENDING SEPTEMBER 30, 2026

GENERAL FUND	REVISED	BUDGET	AMENDED
REVENUES:	BUDGET	AMENDMENT	BUDGET
Property Taxes	\$ 69,497,843	\$ -	\$ 69,497,843
Sales and Use Taxes	2,327,487	-	2,327,487
Communication Service Taxes	3,000,000	-	3,000,000
Public Service Taxes	11,585,000	-	11,585,000
Licenses and Permits	852,000	-	852,000
Franchise Fees	7,661,000	-	7,661,000
Local Option Gas Tax	6,955,284	-	6,955,284
Fire Assessment Fees	19,381,245	-	19,381,245
Intergovernmental	3,533,730	-	3,533,730
Charges for Services	10,410,234	-	10,410,234
Fines and Forfeits	4,078,000	-	4,078,000
Grants and Contributions	3,357,880	107,312	3,465,192
Administration Fees	8,079,662	-	8,079,662
Other Financing Sources	2,512,990	-	2,512,990
TOTAL SOURCES	\$ 153,232,355	\$ 107,312	\$ 153,339,667
Transfers In	221,179	-	221,179
Fund Balances	26,692,477	158,175	26,850,652
TOTAL REVENUES, TRANSFERS & BALANCES	\$ 180,146,011	\$ 265,487	\$ 180,411,498
EXPENDITURES:			
City Commission	\$ 727,904	\$ -	\$ 727,904
City Manager	1,156,308	-	1,156,308
City Clerk	771,750	-	771,750
City Attorney	698,492	-	698,492
Financial Services	4,426,577	-	4,426,577
Human Resources	1,174,038	-	1,174,038
Planning & Development Services	2,337,970	152,500	2,490,470
Information Technology Services	4,411,554	-	4,411,554
Economic Development	1,596,567	-	1,596,567
Community Services	5,965,609	-	5,965,609
Public Affairs & Marketing	1,038,161	-	1,038,161
Office of Public Safety	94,723,877	10,193	94,734,070
Municipal Services	17,222,987	6,000	17,228,987
Environmental Services	1,136,613	133,653	1,270,266
Parks & Recreation	10,667,623	91,237	10,758,860
Additional Considerations	554,494	(149,846)	404,648
TOTAL EXPENDITURES	\$ 148,610,525	\$ 243,737	\$ 148,854,262
Transfers Out	31,535,487	21,750	31,557,237
TOTAL APPROPRIATED EXPENDITURES			
TRANSFERS, RESERVES & BALANCES	\$ 180,146,011	\$ 265,487	\$ 180,411,498

2018 CAPITAL IMPROVEMENT BOND REVENUES:	REVISED BUDGET	BUDGET AMENDMENT	AMENDED BUDGET
Transfer In	\$ 2,045,200	\$ 1,250	\$ 2,046,450
TOTAL REVENUES, TRANSFERS & BALANCES	2,045,200	1,250	2,046,450

EXPENDITURES:

Debt service	2,045,200	1,250	2,046,450
TOTAL EXPENDITURES	\$ 2,045,200	\$ 1,250	\$ 2,046,450

CHDO HOME GRANT FUND REVENUES:	REVISED BUDGET	BUDGET AMENDMENT	AMENDED BUDGET
HOME Program Grant Funding	\$ 363,820	\$ 214,300	\$ 578,120
TOTAL REVENUES, TRANSFERS & BALANCES	363,820	214,300	578,120

EXPENDITURES:

Home Rehabilitation and Purchase Assistance	363,820	214,300	578,120
TOTAL EXPENDITURES	\$ 363,820	\$ 214,300	\$ 578,120

LAW ENFORCEMENT TRUST FUND REVENUES:	REVISED BUDGET	BUDGET AMENDMENT	AMENDED BUDGET
Fund Balance - Carryforward	\$ -	\$ 252,000	\$ 252,000
TOTAL REVENUES, TRANSFERS & BALANCES	-	252,000	252,000

EXPENDITURES:

Operating & Capital Outlay expenditures	-	252,000	252,000
TOTAL EXPENDITURES	\$ -	\$ 252,000	\$ 252,000

DEERFIELD BEACH PAL FUND REVENUES:	REVISED BUDGET	BUDGET AMENDMENT	AMENDED BUDGET
Fund Balance - Carryforward	\$ -	\$ 55,001	\$ 55,001
TOTAL REVENUES, TRANSFERS & BALANCES	-	55,001	55,001

EXPENDITURES:

Contractual Services	-	55,001	55,001
TOTAL EXPENDITURES	\$ -	\$ 55,001	\$ 55,001

PARKS AND RECREATION FUTURE FUND REVENUES:	REVISED BUDGET	BUDGET AMENDMENT	AMENDED BUDGET
TOTAL SOURCES	\$ 55,000	\$ -	\$ 55,000
Transfer In	-	20,500	\$ 20,500
Use of Fund Balance	41,170	-	41,170
TOTAL REVENUES, TRANSFERS & BALANCES	\$ 96,170	\$ 20,500	\$ 116,670

EXPENDITURES:

Operating expenditures	96,170	20,500	116,670
TOTAL EXPENDITURES	\$ 96,170	\$ 20,500	\$ 116,670

UTILITIES FUND REVENUES:	REVISED BUDGET	BUDGET AMENDMENT	AMENDED BUDGET
TOTAL SOURCES	\$ 30,101,000	-	\$ 30,101,000
Use of Fund Balance	12,670,472	1,360,413	14,030,885
TOTAL REVENUES, TRANSFERS & BALANCES	\$ 42,771,472	\$ 1,360,413	\$ 44,131,885

EXPENDITURES:

Personnel	\$ 10,576,944	\$ -	\$ 10,576,944
Operating expenditures	19,389,251	802,131	20,191,382
Debt Service	3,049,557	-	3,049,557
Capital Outlay	2,775,231	233,282	3,008,513
TOTAL EXPENDITURES	35,790,983	1,035,413	36,826,396
Transfers Out	6,980,489	325,000	7,305,489
TOTAL APPROPRIATED EXPENDITURES TRANSFERS, RESERVES & BALANCES	\$ 42,771,472	\$ 1,360,413	\$ 44,131,885

UTILITIES CAPITAL FUND REVENUES:	REVISED BUDGET	BUDGET AMENDMENT	AMENDED BUDGET
TOTAL SOURCES	\$ 10,884,326	\$ -	\$ 10,884,326
Transfers In	4,650,632	325,000	4,975,632
Use of Fund Balance	4,144,016	-	4,144,016
TOTAL REVENUES, TRANSFERS & BALANCES	\$ 19,678,974	\$ 325,000	\$ 20,003,974

EXPENDITURES:

Capital Outlay	19,678,974	325,000	20,003,974
TOTAL EXPENDITURES	\$ 19,678,974	\$ 325,000	\$ 20,003,974