



ITEM SUMMARY

MEETING DATE: December 1, 2025

FROM: Teri Lea Beiriger, Director of Finance

SUBJECT: Ord. No. 2025-22 Budget Adjustment – General Fund

BACKGROUND

Council Policy No. 6 requires City Council action to authorize budget adjustments between cost centers, departments, and funds. A budget adjustment is required to account for the under-budget of the Safer Grant, Opioid Settlement, Firefighter Cancer Decontamination Equipment Grant and missed budgeting of Payment to Palm Beach County for Reimbursement of the Lake Worth Plaza West MSTU. This affects the general fund (001) only.

After being declined several years in a row, the City received approval for the Safer Grant. This grant funds six (6) new Firefighters salaries at 75% for three years or \$1,429,408.15. Year one will be \$579,489.79. Four (4) new Firefighters were already budgeted in the FY 2026 Budget. This budget adjustment will include budgeting for the grant revenue and the payroll expense for the two (2) new Firefighters in the general fund for the first year of the grant.

Around 2022, the first of several Opioid Settlements was distributed. These funds could only be used for opioid recovery. The funds were previously used to purchase Narcan, which is budgeted under medical supplies. This year, the funds will be used to purchase AEDs to be installed in City parks, estimated at \$20,000.

The City received the Firefighter Cancer Decontaminations Equipment Grant. Grant funds will be used to purchase fire hoods (75 @ \$121= \$9,075). The grant will cover 75% of the funds.

The 2022 Lake Worth Plaza West annexation agreement required the City to reimburse the County for the MSTU in the first four years after annexation. This expense was overlooked in the FY2026 Budget. The amount for the third year is \$111,139.

ANAYISIS

Ordinance 2025-22 is to authorize the net budget adjustment for the total amount of \$254,773 that documents the movement of the funds within the general fund to cover the unbudgeted item.

FINANCIAL INFORMATION

The proposed ordinance increases the general fund revenues by \$586,297 and the general fund expenditure by \$331,524 in FY 2026, with a net effect of \$254,773.

LEGAL

The proposed Budget Amendment has been prepared in accordance with the applicable State Statutes and City Code Requirements

STAFF RECOMMENDATION

Approval of Ordinance 2025-22.