Ordinance No. 5799

CITY OF
Boca Raton

CITY HALL
201 WEST PALMETTO PARK ROAD • BOCA RATON, FL 33432
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DATE: August 20, 2026

TO: Mayor and City Council

FROM: Mark Sohaney
City Manager

SUBJECT: **ADOPTION OF FINAL BUDGET FOR FISCAL YEAR 2026-27**

RECOMMENDATION: Attached for adoption is an Ordinance authorizing the Mayor and City Council to adopt the final budget and appropriate funds for the fiscal year beginning October 1, 2026 and ending September 30, 2027.

BACKGROUND: The proposed Fiscal Year 2026-2027 budget was reviewed at the Budget Public Hearing held on September 8, 2026.

FISCAL IMPACT: The fiscal impact is addressed in the attached Approved Budget.

STRATEGIC IMPACT: This Ordinance supports Strategic Focus Area: Financially Sound.

Document originated by: Sharon McGuire, C.P.A., C.G.F.O.
Director, Office of Management and Budget

City of Boca Raton

Incorporated 1925

ORDINANCE

5799

AN ORDINANCE OF THE CITY OF BOCA RATON ADOPTING A FINAL BUDGET AND APPROPRIATING FUNDS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026 AND ENDING SEPTEMBER 30, 2027; PROVIDING FOR SEVERABILITY; PROVIDING FOR REPEALER; PROVIDING AN EFFECTIVE DATE

WHEREAS, the City Council of the City of Boca Raton has held a public hearing upon its proposed millage rates and its tentative budget for the 2026-2027 fiscal year, and has adopted a tentative budget and proposed millage rates necessary to fund the tentative budget; and

WHEREAS, a further public hearing has been held to finalize the budget and adopt millage rates; now therefore

THE CITY OF BOCA RATON HEREBY ORDAINS:

Section 1. The budget for the City of Boca Raton as attached, is hereby adopted as the final and approved budget for the fiscal year beginning October 1, 2026 and ending September 30, 2027.

Section 2. Funds are hereby appropriated in accordance with the City Charter, as set forth in the budget adopted above.

Section 3. All funds appropriated for the 2025-2026 fiscal year, which are encumbered, but unexpended as of the last day of the fiscal year, shall be deemed re-appropriated for the same purposes for the 2026-2027 fiscal year.

Section 4. If any section, subsection, clause or provision of this ordinance is held invalid, the remainder shall not be affected by such invalidity.

Section 5. All ordinances and resolutions or parts of ordinances and resolutions and all sections and parts of sections in conflict herewith shall be and hereby are repealed.

Section 6. This ordinance shall take effect immediately upon adoption.

PASSED AND ADOPTED by the City Council of the City of Boca Raton this _____ day of _________________, 2026.

CITY OF BOCA RATON, FLORIDA

ATTEST:

____
Andy Thomson, Mayor

____
Mary Siddons, City Clerk

Approved as to form:

Jeffrey Sheffel / for
Joshua P. Koehler
City Attorney

COUNCIL MEMBER	YES	NO	ABSTAINED
MAYOR ANDY THOMSON			
DEPUTY MAYOR MICHELLE GRAU			
COUNCIL MEMBER YVETTE DRUCKER			
COUNCIL MEMBER JON PEARLMAN			
COUNCIL MEMBER STACY L. SIPPLE			

EXHIBIT 1
Requests for Funding/Changes

Fund/Department	Title	FY 2026-27 Amendment
ALL FUNDS		
General Fund		
EXPENDITURES		
Non-Divisional	Non-Profit Grants	**TBD**
Non-Divisional	Salary Reserves-Benefits	$ 350,000
Police Services	Police Pension Benefit	2,540,700
Fire-Rescue Services	Fire-Rescue Pension Benefit	4,181,600
Public Affairs	Seafood Festival (multiple accounts)	45,000
Recreation Services	Seafood Festival (multiple accounts)	(45,000)
Public Affairs	Community Resource Coordinator	120,000
Police Services	Community Resource Coordinator	(120,000)
Public Affairs	Downtown Marketing Coordinator (5% GF)	4,900
Development Services	Downtown Marketing Coordinator (5% GF)	(4,900)
Non-Divisional	Reserves to Balance Budget	1,739,000
	General Fund Total Expenditures	**$ 8,811,300**
REVENUES		
Non-Divisional	Investment Earnings	$ 2,089,000
Police Services	Insurance Premium Tax	2,540,700
Fire-Rescue Services	Insurance Premium Tax	4,181,600
	General Fund Total Revenues	**$ 8,811,300**
Retirement Sustainability Fund		
EXPENDITURES		
Non-Divisional	Salary Reserves-Benefits	$ (350,000)
Police Services	Police Pension Benefit	(2,540,700)
Fire-Rescue Services	Fire-Rescue Pension Benefit	(4,181,600)
Non-Divisional	Reserves to Balance Budget	(1,739,000)
	Retirement Sustainability Fund Total Expenditures	**$ (8,811,300)**
REVENUES		
Financial Services	Investment Earnings	$ (2,089,000)
Police Services	Insurance Premium Tax	(2,540,700)
Fire-Rescue Services	Insurance Premium Tax	(4,181,600)
	Retirement Sustainability Fund Total Revenues	**$ (8,811,300)**
Community Redevelopment Agency (CRA) Fund		
EXPENDITURES		
Public Affairs	Mizner Park Amphitheater Division	$ 1,595,700
Recreation Services	Mizner Park Amphitheater Division	(1,595,700)
Public Affairs	Downtown Marketing Coordinator (95% CRA)	94,300
Development Services	Downtown Marketing Coordinator (95% CRA)	(94,300)
	CRA Fund Total Expenditures	**$ -**

EXHIBIT 1
Requests for Funding/Changes

Fund/Department	Title		FY 2026-27 Amendment
Transportation Fund			
EXPENDITURES			
Public Works & Eng.	Pavement Resurfacing	$	(1,500,000)
	Transportation Fund Total Expenditures	**$**	**(1,500,000)**
REVENUES			
Non-Divisional	Reserves to Balance Budget	$	(1,500,000)
	Transportation Fund Total Revenues	**$**	**(1,500,000)**
Capital Improvements Program Fund			
EXPENDITURES			
Police Services	Radio Equipment	$	(162,400)
	Capital Improvements Program Fund Total Expenditures	**$**	**(162,400)**
REVENUES			
Non-Divisional	Reserves to Balance Budget	$	(162,400)
	Capital Improvements Program Fund Total Revenues	**$**	**(162,400)**
Infrastructure Surtax Fund			
EXPENDITURES			
Public Works & Eng.	Pavement Resurfacing	$	1,500,000
	Infrastructure Surtax Fund Total Expenditures	**$**	**1,500,000**
REVENUES			
Non-Divisional	Surtax Revenue	$	(2,250,000)
Non-Divisional	Reserves to Balance Budget		3,750,000
	Infrastructure Surtax Fund Total Revenues	**$**	**1,500,000**
ALL FUNDS TOTAL EXPENDITURES		**$**	**(162,400)**
ALL FUNDS TOTAL REVENUES		**$**	**(162,400)**

EXHIBIT 2

Operating Re-Budgets

Final Budget Hearing
September 22, 2026

FUND/DEPT.	Title	FY 2025-26 Re-Budget	FY 2026-27 Proposed Project	FY 2026-27 Total
OPERATING FUNDS				
General Fund				
EXPENDITURES				
Non-Divisional	Public Art Projects	55,200	100,000	155,200
	General Fund Total Expenditures	**$ 55,200**	**$ 100,000**	**$ 155,200**
REVENUES				
Non-Divisional	Reserves to Balance Budget	55,200	-	55,200
	General Fund Total Revenues	**$ 55,200**	**$ -**	**$ 55,200**
Community Development Block Grant				
EXPENDITURES				
DS - CDBG	N.I. Gopher Tortoise Preserve	1,200	-	1,200
	N.I. Florence Fuller CDC Security	400	-	400
	N.I. Florence Fuller CDC Doors	73,100	-	73,100
	CDBG Total Expenditures	**$ 74,700**	**$ -**	**$ 74,700**
REVENUES				
DS - CDBG	Grant Revenue	74,700	518,000	592,700
	CDBG Total Revenues	**$ 74,700**	**$ 518,000**	**$ 592,700**
State Housing Assisting Trust				
EXPENDITURES				
DS - SHIP	SHIP HAP Account	1,973,100	766,200	2,739,300
	SHIP Total Expenditures	**$ 1,973,100**	**$ 766,200**	**$ 2,739,300**
REVENUES				
DS - SHIP	Grant Revenue	1,973,100	700,700	2,673,800
	SHIP Total Revenues	**$ 1,973,100**	**$ 700,700**	**$ 2,673,800**
ALL FUNDS TOTAL EXPENDITURES		**$ 2,103,000**	**$ 866,200**	**$ 2,969,200**
ALL FUNDS TOTAL REVENUES		**$ 2,103,000**	**$ 1,218,700**	**$ 3,321,700**

EXHIBIT 3

Capital Improvement Program Re-Budgets

CIP Number / Department	Title	FY 2025-26 Re-Budget	FY 2026-27 Proposed Project	FY 2026-27 Total
CAPITAL IMPROVEMENTS PROGRAM FUND				
EXPENDITURES				
Public Works & Engineering				
1440076	Municipal Fleet Garage and Associated Site Work	$ 2,836,000.00	$ -	$ 2,836,000
1440228	Citywide Critical Infrastructure Management	518,000	1,150,000	1,668,000
1440307	Landscaping/Median Enhancements	400,000	-	400,000
	Public Works & Engineering Total	**$ 3,754,000**	**$ 1,150,000**	**$ 4,904,000**
Recreation Services				
1600022	SW 18th Street Site Improvements	$ 257,000	$ 500,000	$ 757,000
1600122	Boca Golf & Racquet Club	2,255,000	-	2,255,000
1600025	Meadows Park Pool Improvements	195,000	425,000	620,000
1600818	Red Reef Park and Golf Course	200,000	-	200,000
	Recreation Services Total	**$ 2,907,000**	**$ 925,000**	**$ 3,832,000**
CAPITAL IMPROVEMENTS PROGRAM FUND TOTAL EXPENDITURES		**$ 6,661,000**	**$ 2,075,000**	**$ 8,736,000**
REVENUES				
Non-Divisional	Reserves to Balance Budget	$ 6,661,000	$ 28,285,000	$ 34,946,000
	Non-Divisional Total	**$ 6,661,000**	**$ 28,285,000**	**$ 34,946,000**
CAPITAL IMPROVEMENTS PROGRAM FUND TOTAL REVENUES		**$ 6,661,000**	**$ 28,285,000**	**$ 34,946,000**
CAPITAL IMPROVEMENTS PROGRAM - OTHER FUNDS				
Federal Grant Fund				
EXPENDITURES				
1420122	El Rio Trail Enhancements	$ 1,500,000	$ -	$ 1,500,000
	Federal Grant Fund Total Expenditures	**$ 1,500,000**	**$ -**	**$ 1,500,000**
REVENUES				
Public Works & Eng.	Federal Grants	$ 1,500,000	$ -	$ 1,500,000
	Federal Grant Fund Total Revenues	**$ 1,500,000**	**$ -**	**$ 1,500,000**
Transportation Fund				
EXPENDITURES				
1440122	El Rio Trail Enhancements	$ 1,500,000	$ 250,000	$ 1,750,000
1440407	Sidewalk Upgrades Program	460,400	600,000	1,060,400
	Transportation Fund Total Expenditures	**$ 1,960,400**	**$ 850,000**	**$ 2,810,400**
REVENUES				
Non-Divisional	Reserves to Balance Budget	$ 1,960,400	$ 6,131,900	$ 8,092,300
	Transportation Fund Total Revenues	**$ 1,960,400**	**$ 6,131,900**	**$ 8,092,300**
Land Dedication Fund				
EXPENDITURES				
1600092	Restroom Renovations	$ 1,400,000	$ -	$ 1,400,000
	Land Dedication Fund Total Expenditures	**$ 1,400,000**	**$ -**	**$ 1,400,000**
REVENUES				
Non-Divisional	Reserves to Balance Budget	$ 1,400,000		$ 1,400,000
	Land Dedication Fund Total Revenues	**$ 1,400,000**	**$ -**	**$ 1,400,000**

EXHIBIT 3

Capital Improvement Program Re-Budgets

CIP Number / Department	Title	FY 2025-26 Re-Budget	FY 2026-27 Proposed Project	FY 2026-27 Total
Infrastructure Surtax Fund				
EXPENDITURES				
1420028	Pavement Resurfacing	$ 1,828,000	$ -	$ 1,828,000
	Infrastructure Surtax Fund Total Expenditures	**$ 1,828,000**	**$ -**	**$ 1,828,000**
REVENUES				
Non-Divisional	Reserves to Balance Budget	$ 1,828,000	$ 5,606,000	$ 7,434,000
	Infrastructure Surtax Fund Total Revenues	**$ 1,828,000**	**$ 5,606,000**	**$ 7,434,000**
Sanitation Fund				
EXPENDITURES				
1440076	Municipal Fleet Garage and Associated Site Work	$ 11,317,000	$ 3,500,000	$ 14,817,000
	Sanitation Fund Total Expenditures	**$ 11,317,000**	**$ 3,500,000**	**$ 14,817,000**
REVENUES				
Non-Divisional	Reserves to Balance Budget	$ 11,317,000	$ 1,654,400	$ 12,971,400
	Sanitation Fund Total Revenues	**$ 11,317,000**	**$ 1,654,400**	**$ 12,971,400**
Stormwater Utility Fund				
EXPENDITURES				
1420038	Bridge / Seawall Capital Projects	$ 212,000	$ 1,400,000	$ 1,612,000
1420098	Drainage Improvements	170,000	-	170,000
1420098	Drainage Improvements	448,000	1,200,000	1,648,000
	Stormwater Utility Fund Total Expenditures	**$ 830,000**	**$ 2,600,000**	**$ 3,430,000**
REVENUES				
Non-Divisional	Reserves to Balance Budget	$ 830,000	$ 4,042,800	$ 4,872,800
	Stormwater Utility Fund Total Revenues	**$ 830,000**	**$ 4,042,800**	**$ 4,872,800**
Water & Sewer Funds				
EXPENDITURES				
1470014	Water/Sewer Buildings and Facility Upgrades aka Building Alterations - Phase 1	$ 14,500,000	$ 13,780,000	$ 28,280,000
1470012	Wastewater Upgrades, Replacement and Expansion - Phase 1	8,000,000	14,400,000	22,400,000
1470118	Critical Infrastructure Improvement - Phase 1	17,500,000	14,927,000	32,427,000
1470015	Water Treatment Facility Improvements - Phase 1	1,200,000	6,420,000	7,620,000
1470228	Raw Water Well Equipment/Expansion - Phase 1	700,000	665,000	1,365,000
1470226	PFOS Removal Upgrades	5,000,000	-	5,000,000
	Water & Sewer Funds Total Expenditures	**$ 46,900,000**	**$ 50,192,000**	**$ 97,092,000**
REVENUES				
Non-Divisional	Reserves to Balance Budget	$ 46,900,000	$ 64,185,200	$ 111,085,200
	Water & Sewer Funds Total Revenues	**$ 46,900,000**	**$ 64,185,200**	**$ 111,085,200**
Information Technology Fund				
EXPENDITURES				
1510211	Financial System Enhancements	$ 98,000	$ 250,000	$ 348,000
1510601	Technology Updates	50,000	420,000	470,000
	Information Technology Fund Total Expenditures	**$ 148,000**	**$ 670,000**	**$ 818,000**
REVENUES				
Non-Divisional	Reserves to Balance Budget	$ 148,000	$ 687,600	$ 835,600
	Information Technology Fund Total Revenues	**$ 148,000**	**$ 687,600**	**$ 835,600**

EXHIBIT 3

Capital Improvement Program Re-Budgets

CIP Number / Department	Title	FY 2025-26 Re-Budget	FY 2026-27 Proposed Project	FY 2026-27 Total
Capital Recovery Cost Fund				
EXPENDITURES				
2250010	Replacement Medic Units	$ 1,275,800	$ 1,400,000	$ 2,675,800
	Capital Recovery Cost Fund Total Expenditures	**$ 1,275,800**	**$ 1,400,000**	**$ 2,675,800**
REVENUES				
Public Works & Eng.	Reserves to Balance Budget	$ 1,275,800	$ -	$ 1,275,800
	Capital Recovery Cost Fund Total Revenues	**$ 1,275,800**	**$ -**	**$ 1,275,800**
CIP TOTAL - OTHER FUNDS EXPENDITURES		**$ 67,159,200**	**$ 59,212,000**	**$ 126,371,200**
CIP TOTAL - OTHER FUNDS REVENUES		**$ 67,159,200**	**$ 82,307,900**	**$ 149,467,100**
CIP TOTAL - ALL FUNDS EXPENDITURES		**$ 73,820,200**	**$ 61,287,000**	**$ 135,107,200**
CIP TOTAL - ALL FUNDS REVENUES		**$ 73,820,200**	**$ 110,592,900**	**$ 184,413,100**

GENERAL FUND STATEMENT OF FUND BALANCE

FUND BALANCE October 1, 2025			**$**	**148,333,500**
2025-26 Revenue - Estimated		$ 260,877,500		
2025-26 Expenditures - Estimated		(265,034,400)		
Net Increase (Decrease)		(4,156,900)		
Fund Balance:				
Restricted for:				
Army Corps of Engineers Reserve	170,000			
Committed to:				
Hurricane/Disaster Emergency Reserve	26,503,500			
Retirement Sustainability Reserve	54,412,400			
Unassigned:				
17% Fund Balance Reserve	45,055,900			
Available Fund Balance	18,034,800			
			$	**144,176,600**
		-0-		
FUND BALANCE October 1, 2026			**$**	**144,176,600**
2026-27 Revenue		$ 285,623,800		
2026-27 Expenditures		(283,929,500)		
Net Increase (Decrease)		1,694,300		
Fund Balance:				
Restricted for:				
Army Corps of Engineers Reserve	170,000			
Committed to:				
Hurricane/Disaster Emergency Reserve	28,393,000			
Retirement Sustainability Reserve	56,151,400			
Unassigned:				
17% Fund Balance Reserve	48,268,100			
Available Fund Balance	12,888,400			
FUND BALANCE September 30, 2027			**$**	**145,870,900**
		-0-		