



RESOLUTION NO. 2026-011

A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF HIGHLAND BEACH, FLORIDA, AMENDING RESOLUTION NO. 2025-023, WHICH APPROPRIATED FUNDS FOR THE FISCAL YEAR 2025-2026 BUDGET; PROVIDING FOR A BUDGET AMENDMENT IN THE AMOUNT OF \$250,000 TO FUND 103 – DISCRETIONARY SALES TAX FUND FOR THE HIGHLAND BEACH PEDESTRIAN SAFETY TRAFFIC IMPROVEMENT PROJECT, AS IDENTIFIED IN THE APPROVED CAPITAL IMPROVEMENT PLAN; PROVIDING FOR THE TRANSFER OF GENERAL FUND RESERVES; PROVIDING FOR FINDINGS; PROVIDING FOR IMPLEMENTATION; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Town Commission adopted its Fiscal Year 2025-2026 Budget on September 18, 2025, by Resolution No. 2025-023, effective October 1, 2025; and

WHEREAS, the Town of Highland Beach has identified the Highland Beach Pedestrian Safety Traffic Improvement Project as a priority project within its adopted Capital Improvement Plan (CIP); and

WHEREAS, the Highland Beach Pedestrian Safety Traffic Improvement Project includes the repaving and improvement of the Town's non-motorized pathway and the installation of embedded crosswalk lighting to enhance pedestrian safety and mobility throughout the Town; and

WHEREAS, the Town has been awarded a \$375,000 State of Florida appropriation to assist with the costs associated with the Highland Beach Pedestrian Safety Traffic Improvement Project; and

WHEREAS, the Fiscal Year 2025-2026 Budget currently includes \$300,000 within Fund 103 – Discretionary Sales Tax Fund for improvements associated with the project; and

WHEREAS, an additional appropriation of \$250,000 is necessary to provide sufficient budgetary authority and funding to advance the project while the Town awaits reimbursement of eligible project expenditures from the State of Florida; and

WHEREAS, the additional \$250,000 will be funded through a transfer of available General Fund reserves to Fund 103 – Discretionary Sales Tax Fund, as more specifically detailed in Exhibit "1," attached hereto and incorporated herein by reference; and

WHEREAS, the Town Commission finds that the Highland Beach Pedestrian Safety Traffic Improvement Project represents an important investment in the safety, accessibility, and long-term condition of the Town's pedestrian infrastructure and that the proposed budget amendment is in the best interests of the Town and its residents.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COMMISSION OF THE TOWN OF HIGHLAND BEACH, FLORIDA, THAT:

Section 1. Findings. The foregoing “Whereas” clauses are hereby ratified and confirmed as being true and correct and are incorporated herein by reference.

Section 2. Budget Amendment. The Fiscal Year 2025-2026 Budget, as adopted by Resolution No. 2025-023, as may have been previously amended, is hereby further amended to appropriate an additional \$250,000 for the Highland Beach Pedestrian Safety Traffic Improvement Project in Fund 103 – Discretionary Sales Tax Fund, as detailed in Exhibit “1.”

Section 3. Funding. The additional \$250,000 appropriation shall be funded through a transfer of available General Fund reserves to Fund 103 – Discretionary Sales Tax Fund. These funds shall augment the \$300,000 currently budgeted for the project and provide funding necessary to advance project implementation pending reimbursement of eligible project costs through the Town’s \$375,000 State appropriation.

Section 4. Implementation. The Town Manager, or designee, is hereby authorized to take all necessary administrative, financial, and budgetary actions to implement this Resolution, including the transfer and appropriation of funds and the receipt and accounting of State reimbursement revenues, in accordance with applicable laws and accounting standards.

Section 5. Effective Date. This Resolution shall become effective immediately upon its passage and approval.

PASSED AND ADOPTED by the Town Commission of the Town of Highland Beach, Florida, this 11th day of **August 2026**.

Natasha Moore
Mayor

ATTEST:

**REVIEWED FOR LEGAL
SUFFICIENCY:**

Lanelda Gaskins, MMC
Town Clerk

Leonard G. Rubin
Town Attorney

VOTES:

YES NO

Mayor Natasha Moore

Vice Mayor David Stern

Commissioner Donald Peters

Commissioner Judith M. Goldberg

Commissioner Jason Chudnofsky

EXHIBIT 1
FUND 001/103— GENERAL FUND/DISCRETIONARY SALES TAX FUND
AMENDMENT TO
FY 2026 OPERATING BUDGET

The following item is an amendment to the existing FY 2026 General Fund Operating Budget to account for the completion of the Highland Beach Pedestrian Safety Traffic Improvement Project.

REVENUES/EXPENDITURES

Account No.	Description	Original Budget Amount	Amendment Amount	New Budget Amount
103-535.000- 563.000	Appropriation to Reserve	\$300,000	\$250,000	\$550,000
001	General Fund Reserves		(\$250,000)	