



## **RESOLUTION NO. 2025-023**

**A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF HIGHLAND BEACH, FLORIDA, ADOPTING A FINAL BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026; DETERMINING AND FIXING THE AMOUNTS NECESSARY TO CARRY ON THE GOVERNMENT OF THE TOWN FOR THE ENSUING FISCAL YEAR; PROVIDING FOR SEVERABILITY, CONFLICTS, AND AN EFFECTIVE DATE.**

**WHEREAS**, the Town Manager has made a recommendation as to the amount necessary to be appropriated for the fiscal year commencing October 1, 2025, and ending September 30, 2026, and the Town Commission has reviewed and considered a final budget for the upcoming fiscal year, with detailed information, including revenues to be derived from sources other than the ad valorem levy; and

**WHEREAS**, the Town Commission has met and considered the recommendations, the suggested budget, and the proposed millage necessary to be levied to carry on the government of the Town for the ensuing fiscal year; and

**WHEREAS**, on November 7, 2023, the Town Commission adopted Ordinance No. 2023-004, which increased the funding limitations set forth in Section 2.01(30) of the Town Charter and provided for an annual adjustment of this funding limitation on June 1st of each year in accordance with the Regional Consumer Price Index (CPI) for the Miami-Fort Lauderdale-West Palm Beach Metropolitan Statistical Area (MSA); and

**WHEREAS** the Regional Consumer Price Index (CPI) for the Miami-Fort Lauderdale-West Palm Beach MSA (Series ID: CUURS35BSA0, CUUSS35BSA0) increased by 3.1114% from June 1, 2024, to June 1, 2025, and the Town Commission wishes to fix the adjustment to the Town's funding limitation based on the CPI increase; and

**WHEREAS**, having conducted all required advertised public hearings, the Town Commission determines that the adoption of this Resolution 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:**

**Section 1.** The final budget of the Town of Highland Beach, for the fiscal year beginning October 1, 2025, and ending September 30, 2026, as set forth in Exhibit A attached hereto and incorporated herein, is hereby adopted and the appropriations set out

therein are hereby made to maintain and carry on the government of the Town of Highland Beach, Florida. The Town Commission appropriates the sum of \$32,241,402 in new revenue, for the payment of operating expenditures for the Town Government pursuant to the terms of the adopted budget.

**Section 2.** All delinquent taxes collected during the ensuing fiscal year as proceeds from levies of operating millages of prior years are hereby specifically appropriated for the use of the General Fund.

**Section 3.** All funds appropriated for the 2024/2025 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 2025/2026 fiscal year.

**Section 4.** The funding limitation set forth in Section 2.01(30) of the Town Charter is hereby adjusted from \$931,367 to \$960,345 for the FY2025/FY2026 budget cycle, in accordance with the Regional Consumer Price Index adjustment.

**Section 5.** If any clause, section, or other parts of this Resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered eliminated and shall in no way affect the validity of the remaining portions of this Resolution.

**Section 6.** All Resolutions or parts of Resolutions in conflict herewith are hereby repealed to the extent to such conflict.

**Section 7.** This Resolution shall become effective immediately upon its passage.

**DONE AND ADOPTED** by the Town Commission of the Town of Highland Beach, Florida, this **18<sup>th</sup>** day of **September 2025**.

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Natasha Moore, Mayor

**ATTEST:**

**REVIEWED FOR LEGAL  
SUFFICIENCY:**

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Lanelda Gaskins, MMC  
Town Clerk

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Leonard Rubin, Town Attorney  
Town of Highland Beach

**VOTES:**

Mayor Natasha Moore  
Vice Mayor David Stern  
Commissioner Donald Peters  
Commissioner Judith M. Goldberg  
Commissioner Jason Chudnofsky

**YES   NO**

## Exhibit A

# TOWN OF HIGHLAND BEACH FLORIDA ALL FUNDS SUMMARY REPORT FY2026

Expenditures, Uses	Disc Sales					Total
	General Fund	Tax	Building Fund	Water Fund	Sewer Fund	
General Government	\$ 3,019,441	-	-	-	-	\$ 3,019,441
Public Safety	12,252,900	-	1,723,710	-	-	13,976,610
Culture / Recreation	529,350	-	-	-	-	529,350
Public Works	(403,000)	-	-	-	-	(403,000)
Sanitation / Solid Waste	1,150,625	-	-	-	-	1,150,625
Enterprise Funds (Utilities)	-	-	-	3,184,000	1,785,500	4,969,500
Capital Outlay	954,700	517,000	706,500	675,000	2,150,000	5,003,200
Total Expenditures	\$ 17,504,016	\$ 517,000	\$ 2,430,210	\$ 3,859,000	\$ 3,935,500	\$28,245,726
Other Uses						
Debt Service	677,961	-	-	810,769	-	1,488,730
To Reserves	981,946	-	-	-	-	981,946
Transfers	55,000	-	700,000	550,000	220,000	1,525,000
Total Expenditures & Other Uses	\$ 19,218,923	\$ 517,000	\$ 3,130,210	\$ 5,219,769	\$ 4,155,500	\$32,241,402