

# AGENDA

## FINANCIAL ADVISORY BOARD REGULAR MEETING

**REVISED 06/06/2026**



**Tuesday, June 09, 2026 AT 9:30 AM**

**TOWN OF HIGHLAND BEACH, FLORIDA**

3614 S. OCEAN BOULEVARD

HIGHLAND BEACH, FL 33487

Telephone: (561) 278-4548

Website: [www.highlandbeach.us](http://www.highlandbeach.us)

**Town Hall Commission Chambers**

**1. CALL TO ORDER**

A. Welcome Board Member Mace Tamse

**2. ROLL CALL**

**3. PLEDGE OF ALLEGIANCE**

**4. APPROVAL OF THE AGENDA**

**5. PUBLIC COMMENT** *(limited to three (3) minutes per speaker)*

**6. APPROVAL OF MINUTES**

A. March 04, 2026

**7. UNFINISHED BUSINESS**

None.

**8. NEW BUSINESS**

A. Annual Comprehensive Financial Report Fiscal Year Ended September 30, 2025  
Presentation

B. Financial Overview: Fiscal Year 2026 covering the period of October 1, 2025 -  
April 31, 2026

C. Preliminary Fiscal Year 2027-2028 Operating Budget Presentation

D. Discussion on the introduction of a Proposed Resolution adopting procedures for the initiation and adoption of Town ordinances (**Recommendation to Town Commission**).

**9. BOARD MEMBERS REPORT**

**10. ANNOUNCEMENTS**

Next Financial Advisory Board Meeting date to be determined

**11. ADJOURNMENT**

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**NOTICE:** *If a person decides to appeal any decision made by the Financial Advisory Board with respect to any matter considered at this meeting, you will need a record of the proceedings, and you may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based. (The above notice is required by State Law. Anyone desiring a verbatim transcript shall have the responsibility, at his own cost, to arrange for the transcript). There may be one or more Town Commissioners attending the meeting.*

*Pursuant to the provision of the Americans with Disabilities Act, any person requesting special accommodations to participate in these meetings, because of a disability or physical impairment, should contact the Town at 561-278-4548 at least five calendar days prior to the Hearing.*

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**File Attachments for Item:**

A. March 04, 2026

# DRAFT



## TOWN OF HIGHLAND BEACH TOWN FINANCIAL ADVISORY BOARD REGULAR MEETING MINUTES

Town Hall Commission Chambers  
3614 South Ocean Boulevard  
Highland Beach, Florida 33487

Date: March 04, 2026  
Time: 10:00 AM

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### 1. CALL TO ORDER

Chairperson Reame called the meeting to order at 10:04 A.M.

### 2. ROLL CALL

Board Member Margarita Chappellear  
Board Member Harold Siegel  
Board Member John Verdile  
Board Member Mark Zarrilli  
Vice Chairperson Richard Greenwald  
Chairperson Ronald Reame  
Town Clerk Lanelda Gaskins

ABSENT

Board Member Edward Kornfeld

ADDITIONAL STAFF

Assistant Finance Director Suzie Matthew  
Town Manager Marshall Labadie

### 3. PLEDGE OF ALLEGIANCE

The Board Members led the Pledge of Allegiance to the United States of America.

### 4. APPROVAL OF THE AGENDA

**MOTION:** Chappellear/Greenwald - A motion was made and seconded to approve the agenda as presented, which passed unanimously, 6 to 0.

### 5. PUBLIC COMMENT *(limited to three (3) minutes per speaker)*

There were no public comments.

**6. APPROVAL OF MINUTES**

**A. June 24, 2025**

**MOTION:** Chappellear/Siegel - A motion was made and seconded to approve the Minutes as presented, which passed unanimously 6 to 0.

**7. UNFINISHED BUSINESS**

None.

**8. NEW BUSINESS**

**A. Nomination of a Chairperson and Vice Chairperson to serve one-year terms ending March 19, 2027.**

Chairperson Reame opened the floor to the Board if there were nominations for a Chairperson and a Vice Chairperson to serve a one-year term in the positions until March 19, 2027 followed by motions.

**MOTION:** Reame/Siegal - A motion was made and seconded to nominate Richard Greenwald as the Chairperson, which passed unanimously 6 to 0.

**MOTION:** Verdile/Siegal - A motion was made to nominate Margarita Chappellear as the Vice Chairperson, which passed unanimously 6 to 0.

Members Greenwald and Chappellear both accepted the nominations.

**B. Financial Overview: Fiscal Year 2026 covering the period of October 1, 2025 - January 31, 2026**

Assistant Finance Director Matthews presented a comprehensive financial overview of the town's unaudited budget versus actual expenditures for fiscal year 2026, covering October 1, 2025 through January 31, 2026. She reported that both revenue and expenditure are tracking with the town's budget targets, reflecting careful fiscal management and progress toward financial planning goals.

Assistant Finance Director Matthews concluded that the general fund remains robust with strong revenue collection and conservative expenditure execution. The discretionary sales tax collections exceeded our expectations, the building fund continues to generate stable revenues with manageable spending, and water and sewer are pacing appropriately based on billing cycles and capital scheduling. At this time, there are no significant variances or structural concerns. The town's financial position reflects continued fiscal discipline and strategic capital investment and alignment with adopted targets. We will continue to monitor our revenue pacing, capital project execution, and enterprise funds performance as we move into the fiscal year.

Chairperson Greenwald inquired about any concerns regarding tracking so far, to which Ms. Matthews responded there were no concerns and that the town is tracking under budget on expenditures and higher on revenues. Chairperson Greenwald also asked about follow-up on building department discussions from the last meeting regarding using surplus funds for value-added services and process improvements.

Town Manager Labadie provided an update on building department performance, noting a significant drop in Highland Beach permit activity over the last five months, primarily affecting condominium improvements. He attributed this to various factors including recertification requirements, insurance costs, and general market fatigue. However, the department was being supported by increased activity in Gulfstream. He also reported that the town has implemented a 12% reduction in fees and continues to provide enhanced customer service.

The discussion then turned to a critical issue facing the town: potential state legislation to eliminate or significantly reduce ad valorem taxes on homestead properties. Town Manager Labadie explained that Highland Beach is about 42% homestead, and complete elimination would result in approximately \$4.7 million in lost revenue, creating a structural deficit that would be difficult to address given that police and fire services comprise 80-85% of the budget. He noted that even eliminating all administrative staff would still leave the town \$3.5 million short of funding essential services.

Additionally, Town Manager Labadie described this as potentially the most challenging fiscal situation the town could face, requiring significant cuts or dramatic increases to non-homestead property taxes. He expressed concern about the rapid timeline if legislation passes, with implementation potentially beginning in January 2027. The board discussed various scenarios and potential responses, including user fees for services and the political dynamics surrounding the proposed legislation.

**C. Fiscal Year 2025-2026 Strategic Priorities Plan.**

Town Manager Labadie presented fiscal year 2025-2026 Strategic Priorities Plan approved by the commission, which outlines all directives for initiatives and projects moving forward. The plan includes a capital improvement plan as an appendix showing the expenditures on assets over \$25,000 over the next five years. Larger, unique capital projects such as the police real-time center new entrance, fire annex, and marine docking facility have been moved into the strategic plan as distinct items.

Town Manager Labadie noted that the plan is dynamic and changes with time based on legislation and other factors. He mentioned that a dashboard system is being developed to provide visual representation of project status using a three-color system: green for on-track projects, yellow for caution/delays, and red for projects that have hit significant obstacles.

The board discussed the marine docking facility project, which Town Manager Labadie talked about the unreasonable demands from the South Florida Water Management District. The agency is requiring several hundred thousand dollars in mitigation efforts for impacts to only 32.6 square feet of low-quality seagrass, despite the project qualifying for a de minimis waiver. He has suspended the project pending resolution of these permitting issues.

The discussion also covered other strategic priorities including dune restoration management, speed control on the Intracoastal, and electric vehicle charging station considerations, with emphasis on fire safety concerns regarding battery storage and charging in enclosed spaces.

**9. BOARD MEMBERS REPORT**

Chairperson Greenwald requested that future financial reports include year-to-year comparisons (3-5 year rollback) and detailed cost analyses of new projects like the fire department and marine patrol to better understand their financial impact and value.

Assistant Finance Director Matthews announced that the fiscal year 2025 audit is in progress with a goal of completion by the end of April, and that the town received the GFOA Excellence in Financial Reporting Award again.

Member Verdile announced that this would be his last meeting as he is moving to Naples, expressing appreciation for his time serving on the board over the past five years.

**10. ANNOUNCEMENTS**

Chairperson Reame acknowledged the following announcements:

March 12, 2026 9:30 A.M. Planning Board Regular Meeting

March 24, 2026 1:30 P.M. Town Commission Special Meeting/Swearing-in Ceremony

April 07, 2026 1:30 P.M. Town Commission Meeting

Town Manager Labadie announced an employee recognition and excellence awards event scheduled for Tuesday, March 24th from 4:30 to 6:30 PM at the fire station, with board members and their guests invited to attend. The event will recognize the police officer of the year, firefighter paramedic of the year, and employee of the year.

**11. ADJOURNMENT**

The meeting adjourned at 11:31 A.M

**APPROVED:** June 09, 2026, Financial Advisory Board Regular Meeting.

Signed Minutes on file in the Town Clerk's Office

\_\_\_\_\_  
Richard Greenwald, Chairperson

June 09, 2026

**ATTEST:**

\_\_\_\_\_  
Lanelda Gaskins, MMC  
Town Clerk

\_\_\_\_\_  
Date

**File Attachments for Item:**

A. Annual Comprehensive Financial Report Fiscal Year Ended September 30, 2025  
Presentation



# The Town of Highland Beach, FL

ANNUAL COMPREHENSIVE FINANCIAL REPORT  
Fiscal Year Ended September 30, 2025



# PURPOSE OF GOVT. AUDITS

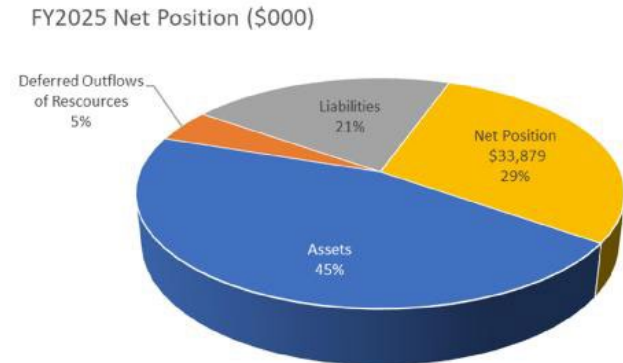
- **Accountability to the Public**
  - Governmental audits verifies resources are recorded and reported properly
- **Compliance with Regulations**
  - Audits ensure public entities comply with applicable laws and regulations to maintain accountability
- **Internal Controls Evaluation**
  - Auditors evaluate the effectiveness of internal control systems within government organizations
- **Decision-Making Support**
  - Reliable audited statements help policy maker make informed budget and policy decisions



# FINANCIAL HIGHLIGHTS

## Net Position Growth

- Net position is a key indicator of a government's long-term financial health
- Total assets + deferred outflows of resources vs total liabilities + deferred inflows of resources
- Net Position increase by \$4.5 Mil or 15.2%, from \$29.4 Mil in the prior yr to \$33.9 Mil





# FINANCIAL HIGHLIGHTS

Fund balance represents the residual amount after deducting liabilities from assets. It serves as an indicator of the fund's financial health and its ability to meet its obligations

For Fiscal Year Ending September 30, 2025 (\$000)

	<u>Fund Balance</u>			<u>Net Position</u>		
	General	Buliding	Other	Water	Sewer	Total
Beginning FB/NP	\$ 8,296	\$ 3,599	\$ 959	\$ 9,900	\$ 3,426	\$ 26,180
Net Change	1,960	764	(169)	(25)	1,031	3,561
Ending FB/NP	<b>\$ 10,256</b>	<b>\$ 4,363</b>	<b>\$ 790</b>	<b>\$ 9,875</b>	<b>\$ 4,457</b>	<b>\$ 29,741</b>

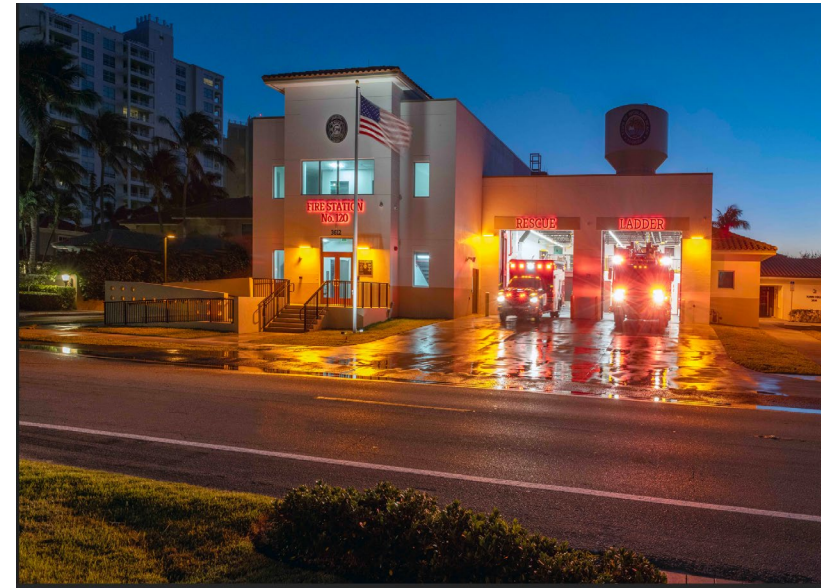
Positive Fund Balance/Net Position increases in General/Building/Sewer Funds.



# FINANCIAL HIGHLIGHTS

## General Fund Balance

- Ending totaled \$10.3 million
- Approx. \$1.96 million increase over the prior year.
- **Primarily attributed to:**
  - Higher property tax revenues, driven by increased property values assessed in the local real estate market.
- **Revenue gains partially offset by:**
  - Rising public safety and related services cost
  - Capital outlays for establishment of the Fire Rescue Dept.



# FINANCIAL HIGHLIGHTS

## Building Dept Fund Balance

- Ending totaled \$4.36 million
- Approx. \$760K increase over the prior year.
- **Driven by:**
  - Increase in permit fees from interlocal agreement with Town of Gulf Stream
  - Growth in interest income, reflecting improved investment returns during the fiscal year



# FINANCIAL HIGHLIGHTS

## Water and Sewer

- **Revenue increased \$617K or 10.8%**
- Primarily attributed to:
  - Rate adjustment
  - Investment income returns
- **Expenses decreased by \$85K or 1.6%:**
  - General inflation-related operating costs
  - Ongoing capital improvements of utility infrastructure



# Breakdown of Capital Assets between Govt & Business type Activities

	<b>Governmental Activities</b>	<b>Business Activities</b>	<b>Total</b>	<b>Total</b>
	<b>2025</b>	<b>2025</b>	<b>2025</b>	<b>2024</b>
Land	\$ 324	\$ -	\$ 324	\$ 324
Construction in Progress	266	23	289	78
Amortized leases	44	-	44	44
Buildings and improvements	13,992	9,498	23,490	23,515
Improvements other than buildings	2,819	14,768	17,587	17,390
Equipment, furniture, and books	5,665	8,611	14,276	13,486
<b>Total assets</b>	<b>\$ 23,110</b>	<b>\$ 32,900</b>	<b>\$ 56,010</b>	<b>\$ 54,837</b>
Less accumulated depreciation & amortization	(7,449)	(18,401)	(25,850)	(25,882)
<b>Total</b>	<b>\$ 15,661</b>	<b>\$ 14,499</b>	<b>\$ 30,160</b>	<b>\$ 28,955</b>

Added \$1.2 million, or 4.2% over the prior fiscal year through continued improvements within Water and Sewer infrastructure and government assets.



# Breakdown of Debt between Govt & Business type Activities



	Governmental Activities 2025	Business Activities 2025	Total 2025	Total 2024
Promissory notes	3,941	956	4,898	5,924
Revolving fund loans		4,215	4,215	4,655
Contract transfer ownership	190		190	28
Leases payable	16		16	
Pension liability (Net)	11,230	693	11,923	9,970
Other postemployment benefits	168	27	195	129
compensated absences	1,190	179	1,370	935
<b>Total</b>	<b>16,735</b>	<b>6,070</b>	<b>22,807</b>	<b>21,641</b>

- Reduced Water fund debt by \$700K
- Reduced General Fund debt \$767K



# AUDIT OPINION & FINDINGS

## Opinion

- Financial Statements present fairly in all material respects for Govt and business Type Activities
- Unmodified “Clean” audit opinion

## Findings

**Prior Year Audit Findings:**                      **Fiscal Year**

No prior year findings still apply

2024

**Current Year Audit Findings:**

Failure to Capitalize Asset Ancillary Charges



**File Attachments for Item:**

B. Financial Overview: Fiscal Year 2026 covering the period of October 1, 2025 - April 31, 2026



# Town of Highland Beach

3614 South Ocean Boulevard • Highland Beach, Florida 33487

## Financial Overview: FY 2026 (Oct 1<sup>st</sup> 25 – Apr 30<sup>th</sup>, 2026)

This report presents unaudited of the Town's budget-to-actual results through April 30, 2026. Overall results are consistent with seasonal collection patterns and project timing, with most property tax revenue received and several capital projects, reserve appropriations, and infrastructure expenditures expected later in the fiscal year.

### General Fund

The General Fund remains in a sound position through April 30, 2026. Revenues totaled approximately \$16.6 million, or 86% of budget, driven primarily by property tax collections of approximately \$13.6 million, or 96% of budget.

General Fund expenditures totaled approximately \$10.3 million, or 53% of budget, which is consistent with the portion of the fiscal year elapsed. Most departments remained near expected levels for personnel and operating costs, with variances primarily related to capital and project activity. Overall, year-to-date revenues continued to exceed expenditures.

### Discretionary Sales Tax Fund

The Discretionary Sales Tax Fund revenues totaled approximately \$194,000. Revenues from this source concluded as of December 31, 2025.

Expenditure in this fund totaled approximately \$78,000, or 13% of budget. The low spending reflects several capital projects that have not yet been completed. The fund remains available to support those purposes as implementation advances.

### Building Fund

The Building Fund remains stable, with revenues of approximately \$1.7 million, or 68% of budget. Expenditure totaled approximately \$1.3 million, or 42% of budget. Personnel and operating costs are in line with expectations, while capital outlay remains below budget because renovation work, including the Building Department roof and related improvements, is still underway.

### Water Fund

The Water Fund reported revenues of approximately \$2.53 million, or 59% of budget, through April 30, 2026.

Water Fund expenditures totaled approximately \$2.46 million, or 47% of budget. Capital outlay remained below budget, reflecting several planned projects that were still pending

or in the initial stages of implementation. The fund remained operationally stable, with additional project activity expected later in the fiscal year.

### **Sewer Fund**

Sewer Fund revenues totaled approximately \$1.29 million, or 53% of budget, which is slightly below annual projections. Expenditures were approximately \$1.23 million, or 28% of budget, and were driven primarily by capital improvement activity, including the Sanitary Sewer Lining project.

### **Overall Findings**

Overall, the Town's financial position remained favorable through April 30, 2026. The General Fund continued to perform well, supported by the timing of property tax collections. The Discretionary Sales Tax Fund exceeded expectations due to stronger final surtax receipts, and the Building Fund reflected steady permit-related activity. The Water and Sewer Funds also remained stable, with capital spending expected to continue later in the fiscal year.



**BUDGET TO ACTUALS**  
**TOWN OF HIGHLAND BEACH BUDGET vs REVENUE & EXPENDITURE REPORT**

DESCRIPTION	2025-26 BUDGET	ACTUALS TO	FULL YR BUDGET vs ACTUALS		NOTES
		04/30/2026	\$ VAR	% VAR	
<b>REVENUES</b>					
PROPERTY TAXES	14,150,000.00	13,622,680.97	527,319.03	96%	Most Ad-Valorem Tax Rec'd Q1
FRANCHISE FEES	577,990.00	331,921.29	246,068.71	57%	
SALES AND USE TAX	499,844.00	297,745.63	202,098.37	60%	
INTER-GOVERNMENTAL	691,936.00	357,070.70	334,865.30	52%	
<b>TOTAL TAX REVENUES</b>	<b>15,919,770.00</b>	<b>14,609,418.59</b>	<b>1,310,351.41</b>	<b>92%</b>	
CHARGES FOR SERVICES	1,418,500.00	883,325.57	535,174.43	62%	
FINES AND FORFEITURES	30,361.00	7,492.65	22,868.35	25%	
MISCELLANEOUS REVENUES	10,000.00	41,883.22	(31,883.22)	419%	Police Donation /Other Rev
INVESTMENT EARNINGS	510,000.00	269,838.65	240,161.35	53%	Lower int rate 2026vs2025
RENTS AND LEASES	58,000.00	37,608.78	20,391.22	65%	T-Mobile Tower lease
	2,026,861.00	1,240,148.87	786,712.13	61%	
GRANTS	22,292.00	26,670.80	(4,378.80)	120%	Police Grant/FDOTSubsidy
INTRA-GOVERNMENTAL	1,250,000.00	729,166.64	520,833.36	58%	Fund Transfers
	1,272,292.00	755,837.44	516,454.56	59%	
<b>TOTAL GENERAL FUND REVENUES</b>	<b>19,218,923.00</b>	<b>16,605,404.90</b>	<b>2,613,518.10</b>	<b>86%</b>	
DISC SALES TAX FUND	137,000.00	194,228.94	(57,228.94)	142%	Rec'd last pymt Feb26.
BUILDING FUND	2,510,350.00	1,699,853.37	810,496.63	68%	
WATER FUND	4,273,064.00	2,525,660.86	1,747,403.14	59%	
SEWER FUND	2,418,000.00	1,293,612.76	1,124,387.24	53%	
APPROPRIATION FROM RESERVE	3,684,065.00	0.00	3,684,065.00	0%	Mutiple Funds: Disc Sales Tax \$380K,Bldg \$620K,Water \$947K.
PRIOR YR POs C/F	828,461.98	646,792.39	181,669.59	78%	
<b>OTHER FUNDS REVENUE-TOTAL</b>	<b>13,850,940.98</b>	<b>6,360,148.32</b>	<b>7,490,792.66</b>	<b>46%</b>	
<b>TOTAL REVENUES</b>	<b>33,069,863.98</b>	<b>22,965,553.22</b>	<b>10,104,310.76</b>	<b>69%</b>	
<b>EXPENDITURES</b>					
<b>GENERAL FUND EXPENDITURES</b>					
<b>TOWN COMMISSION</b>					
PERSONNEL SERVICES	100,000.00	56,379.33	43,620.67	56%	
OPERATING EXPENSES	279,200.00	143,561.89	135,638.11	51%	incr for Community events
	379,200.00	199,941.22	179,258.78	53%	
<b>TOWN MANAGER</b>					
PERSONNEL SERVICES	536,211.00	312,042.36	224,168.64	58%	
OPERATING EXPENSES	228,230.00	67,195.31	161,034.69	29%	Incl Legal Exp
CAPITAL OUTLAY	43,000.00	42,091.00	909.00	98%	
	807,441.00	421,328.67	386,112.33	52%	
<b>TOWN CLERK</b>					
PERSONNEL SERVICES	337,000.00	195,910.40	141,089.60	58%	
OPERATING EXPENSES	123,191.00	38,779.41	84,411.59	31%	
CAPITAL OUTLAY	4,200.00	898.41	3,301.59	21%	
	464,391.00	235,588.22	228,802.78	51%	
<b>FINANCE</b>					
PERSONNEL SERVICES	185,500.00	102,706.82	82,793.18	55%	
OPERATING EXPENSES	252,250.00	134,109.74	118,140.26	53%	
	437,750.00	236,816.56	200,933.44	54%	
<b>PUBLIC WORKS</b>					
PERSONNEL SERVICES	95,000.00	23,115.94	71,884.06	24%	
OPERATING EXPENSES	456,700.00	191,874.04	264,825.96	42%	
CAPITAL OUTLAY	867,061.25	527,713.17	339,348.08	61%	Old Fire House restoration
	1,418,761.25	742,703.15	676,058.10	52%	



**BUDGET TO ACTUALS**  
**TOWN OF HIGHLAND BEACH BUDGET vs REVENUE & EXPENDITURE REPORT**

DESCRIPTION	2025-26 BUDGET	ACTUALS TO	FULL YR BUDGET vs ACTUALS		NOTES
		04/30/2026	\$ VAR	% VAR	
<b>SHARED SUPPORT</b>					
PERSONNEL SERVICES	310,750.00	181,797.47	128,952.53	59%	
OPERATING EXPENSES	428,000.00	244,685.43	183,314.57	57%	
CAPITAL OUTLAY	184,000.00	93,954.04	90,045.96	51%	IT Equip+Software upgrade
	<u>922,750.00</u>	<u>520,436.94</u>	<u>402,313.06</u>	<u>56%</u>	
<b>POLICE DEPARTMENT</b>					
PERSONNEL SERVICES	4,582,000.00	2,341,835.20	2,240,164.80	51%	
OPERATING EXPENSES	603,717.03	385,069.68	218,647.35	64%	
CAPITAL OUTLAY	776,518.58	191,216.22	585,302.36	25%	PD Marine Doc Construction
	<u>5,962,235.61</u>	<u>2,918,121.10</u>	<u>3,044,114.51</u>	<u>49%</u>	
<b>FIRE RESCUE</b>					
PERSONNEL SERVICES	5,522,000.00	3,281,168.00	2,240,832.00	59%	
OPERATING EXPENSES	793,703.24	374,194.51	419,508.73	47%	
CAPITAL OUTLAY	84,500.00	0.00	84,500.00	0%	
	<u>6,400,203.24</u>	<u>3,655,362.51</u>	<u>2,744,840.73</u>	<u>57%</u>	
<b>SOLID WASTE</b>					
	<u>1,150,625.00</u>	<u>682,534.69</u>	<u>468,090.31</u>	<u>59%</u>	
<b>LIBRARY</b>					
PERSONNEL SERVICES	429,000.00	255,522.85	173,477.15	60%	
OPERATING EXPENSES	88,850.00	40,089.62	48,760.38	45%	
CAPITAL OUTLAY	11,500.00	0.00	11,500.00	0%	
	<u>529,350.00</u>	<u>295,612.47</u>	<u>233,737.53</u>	<u>56%</u>	
<b>INTERFUND TRANSFERS</b>					
DEBT SERVICE	55,000.00	32,082.00	22,918.00	58%	Transfer to Bldg Dept
RESERVE FOR CONTINGENCY	677,961.00	395,477.09	282,483.91	58%	Fire Station Loan
	363,946.00	0.00	363,946.00	0%	Appropriation to Reserve
<b>TOTAL GEN FUND EXPENDITURES</b>	<b>19,569,614.10</b>	<b>10,336,004.62</b>	<b>9,233,609.48</b>	<b>53%</b>	
<b>DISC SALES TAX EXPENDITURES</b>					
Net CAPITAL OUTLAY	557,081.30	55,056.67	502,024.63	10%	Axon , Sewer lining Proj
OPERATING EXPENSES	54,095.62	22,901.88	31,193.74	42%	
	<b>611,176.92</b>	<b>77,958.55</b>	<b>533,218.37</b>	<b>13%</b>	
<b>BUILDING DEPT EXPENDITURES</b>					
PERSONNEL SERVICES	999,500.00	523,251.44	476,248.56	52%	
OPERATING EXPENSES	726,210.00	328,925.72	397,284.28	45%	Bldg Dept renovations incl new
CAPITAL OUTLAY	704,500.00	51,420.64	653,079.36	7%	roof.
TRANSFERS	700,000.00	408,333.32	291,666.68	58%	Admin fees to Gen Fund
	<u>3,130,210.00</u>	<u>1,311,931.12</u>	<u>1,818,278.88</u>	<u>42%</u>	
<b>WATER DEPT EXPENDITURES</b>					
PERSONNEL SERVICES	1,545,000.00	887,731.23	657,268.77	57%	
OPERATING EXPENSES	1,613,000.00	721,450.52	891,549.48	45%	
CAPITAL OUTLAY	727,670.29	58,506.47	669,163.82	8%	
DEBT SERVICE	810,769.00	472,966.69	337,802.31	58%	
TRANSFERS	550,000.00	320,833.31	229,166.69	58%	Transfer to the Gen Fund
OTHER USES	46,000.00	0.00	46,000.00	0%	
	<b>5,292,439.29</b>	<b>2,461,488.22</b>	<b>2,830,951.07</b>	<b>47%</b>	
<b>SEWER DEPT EXPENDITURES</b>					
OPERATING EXPENSES	1,947,244.67	794,735.16	1,152,509.51	41%	\$1.2Mll for Sewer treatment
CAPITAL OUTLAY	2,299,179.00	457,977.20	1,841,201.80	20%	Sewer Relining Project
TRANSFERS	220,000.00	128,333.31	91,666.69	58%	Transfer to Water Fund
	<b>4,466,423.67</b>	<b>1,381,045.67</b>	<b>3,085,378.00</b>	<b>31%</b>	
<b>OTHER FUNDS EXPENDITURE-TOTAL</b>					
	<u>13,500,249.88</u>	<u>5,232,423.56</u>	<u>8,267,826.32</u>	<u>39%</u>	
<b>TOTAL EXPENDITURES</b>	<b>33,069,863.98</b>	<b>15,568,428.18</b>	<b>17,501,435.80</b>	<b>47%</b>	
<b>NET OF REVENUES &amp; EXPENDITURES</b>	<b>0.00</b>	<b>7,397,125.04</b>	<b>(7,397,125.04)</b>		

**File Attachments for Item:**

D. Discussion on the introduction of a Proposed Resolution adopting procedures for the initiation and adoption of Town ordinances (**Recommendation to Town Commission**).



# TOWN OF HIGHLAND BEACH AGENDA MEMORANDUM

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**MEETING TYPE:** Financial Advisory Board Regular Meeting

**MEETING DATE** June 09, 2026

**SUBMITTED BY:** Town Staff

**SUBJECT:** Resolution adopting procedures for the initiation and adoption of Ordinances

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## **SUMMARY:**

An ordinance is an official legislative enactment of a municipality that establishes a permanent rule of conduct or law within the municipality's jurisdiction. While the legal requirements for the adoption of municipal ordinances are governed by state statute, the Town Commission seeks to adopt additional procedures for the initiation and adoption of Town ordinances. The Town Commission's intent is to ensure that members of the public are adequately notified of all pending ordinances and ensure full public participation in the ordinance adoption process. Therefore, in addition to the statutory requirements of Section 166.041, Florida Statutes, the Town Commission is proposing the following procedures:

*Initiation:* A new ordinance may be initiated by the Commission, Town Staff, one of the Town's advisory boards, resident concerns expressed through public comments, or in response to state or federal actions or requirements.

*Introduction:* All proposals for a new ordinance shall first be presented to the Commission. If approved in concept, the Commission shall direct Staff to create a draft ordinance and may assign one of its members as the ordinance sponsor.

*Advisory Board Recommendation:* The Commission may forward the draft ordinance to one or more of its advisory boards, as appropriate or as required by law (amendments to the Town's land development regulations must be considered by the Planning Board at a public hearing). The advisory board(s) shall review the ordinance, proposed modifications, and provide a final recommendation to the Commission.

*First and Second Reading:* State law requires two readings before the Town Commission prior to adoption of an ordinance. At first reading, the Commission shall hear public comments and discuss the merits of the ordinance, along with any advisory board recommendations. The Commission may either adopt the ordinance on first reading or send it back to staff and/or the advisory board(s) for modification or additional research. Once approved on first reading, the Commission shall conduct a noticed public hearing on second reading. Once the public hearing and Commission discussion is complete, the Town Commissions may vote to approve

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and adopt the ordinance. The ordinance may be modified between first and second readings so long as the modifications do not materially alter the substance of the ordinance.

*Implementation:* Once the ordinance is adopted, it shall be implemented by Town Staff.

While the Town Commission’s intent is full public participation, the Commission does reserve the right to waive the non-statutory requirements under particular circumstances. Furthermore, the Town’s failure to follow the requirements of the Resolution shall not render any ordinance invalid so long as all statutory requirements are satisfied.

While the Town Commission has discussed this Resolution at a number of meetings, it is seeking input from the Town’s advisory boards prior to final adoption.

Please note that this initiative aligns with the Town Commission’s 2024-2025 Strategic Priorities Plan, specifically Strategic Priority SP:22 – Evaluate Ordinance Development Process.

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**FISCAL IMPACT:**

There is no fiscal impact.

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**ATTACHMENTS:**

Proposed Resolution and Ordinance Process Flowchart

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**RECOMMENDATION:**

Town Staff seeks the Board’s input on the proposed ordinance adoption procedure and any proposed revisions.



**TOWN OF HIGHLAND BEACH  
PROPOSED RESOLUTION**

**A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF  
HIGHLAND BEACH, FLORIDA ADOPTING PROCEDURES FOR THE  
INITIATION AND ADOPTION OF TOWN ORDINANCES; AND  
PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the Town of Highland Beach is a duly constituted municipality having such power and authority conferred upon it by the Florida Constitution and Chapter 166, Florida Statutes, and may exercise such power and authority through the adoption of ordinances; and

**WHEREAS**, Section 166.041(1)(a), Florida Statutes, defines an “ordinance” as an official legislative action of the governing body, which action is a regulation of a general and permanent nature and enforceable as a local law; and

**WHEREAS**, the procedures set forth in Section 166.041, Florida Statutes, constitute the uniform method for the adoption and enactment of municipal ordinances; however, a municipality may specify additional requirements or procedures over and above the statutory requirements; and

**WHEREAS**, the Town Commission wishes to establish formal procedures for the initiation and adoption of Town ordinances and 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, AS FOLLOWS:**

**Section 1.** The foregoing recitals are ratified and incorporated herein.

**Section 2.** In addition to the statutory requirements set forth in Section 166.041, Florida Statutes, the Town Commission hereby adopts the following procedures for the initiation and adoption of ordinances:

A. *Ordinance Initiation.* A new ordinance may be initiated by several different sources, including, but not limited to:

1. Commissioner or staff initiative;
2. Advisory board initiative;
3. Resident concerns expressed through public comments; or
4. Response to state or federal actions or requirements.

- B. *Introduction to the Town Commission.* Proposals for a new ordinance shall first be presented to the Town Commission for consideration. If approved in concept, the Commission shall direct the Town Manager, Town Staff, and the Town Attorney to research the subject matter and create a draft ordinance and may assign one of its members as the Ordinance sponsor.
- C. *Advisory Board Recommendation.* The Commission may forward the draft ordinance to one or more advisory boards. As required by state statute and the Town Code, all amendments to the Town's land development regulations or zoning code must first be considered by the Town's Planning Board at a public hearing. The advisory board(s) shall review the ordinance and propose any edits over the course of one or more public meetings. Once a majority of the board members agree to a final draft, the advisory board(s) shall provide a recommendation to the Town Commission along with the final draft.
- D. *First Reading by the Town Commission.* On first reading, the Town Commission shall hear public comments and discuss the merits of the ordinance, along with the recommendation of the advisory board, if applicable. The Commission may either adopt the ordinance on first reading or send it back to the board and/or staff for modification or additional research.
- E. *Second Reading.* Once the ordinance is approved on first reading, it shall be presented to the Town Commission for public hearing and final discussion on second reading. Once the public hearing and Commission discussion is complete, the Town Commission votes to approve and enact the ordinance. The Town Commission may modify the ordinance previously adopted on first reading so long as the modifications do not materially alter the substance of the ordinance. If the substance of the ordinance is materially altered, Staff shall reinitiate the adoption process and proceed back to first reading.
- F. *Adoption and Implementation.* Once an ordinance is adopted, Town Staff shall take all appropriate steps to implement the ordinance.
- G. *Intent and Waiver.* The Town Commission's intent is to ensure that the public is adequately notified of pending ordinances and ensure full public participation in the ordinance adoption process. However, the Town Commission, in the exercise

Proposed Resolution

of its discretion, reserves the right to waive the requirements of this Resolution when warranted under the particular circumstances. The Town's failure to follow the requirements of this Resolution shall not render any ordinance invalid provided that the Town followed all statutory requirements for adoption of ordinances set forth in Section 166.041, Florida Statutes.

**Section 3.** This Resolution shall be effective immediately upon adoption.

**DONE AND ADOPTED** by the Town Commission of the Town of Highland Beach, Florida, this \_\_\_\_ day of \_\_\_\_\_, 2026.

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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 G. Rubin  
Town Attorney

**VOTES:**

**YES NO**

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

## ORDINANCE INITIATION

The initiation of a new ordinance may originate from several different sources:

- Commissioner/Staff initiative
- Citizen concerns expressed through public comments
- Response to state and federal actions
- Advisory Board Initiative

## INTRODUCTION TOWN COMMISSION

A proposal for a new ordinance is presented to the commission for consideration. If approved in concept, the commission directs Town Manager and Town Attorney to research the subject matter and create a draft ordinance. Draft ordinance forwarded to the appropriate Advisory Board for recommendation.



## ADVISORY BOARD(S)

The appropriate advisory board reviews and proposes any edits to draft ordinance. This process may involve multiple meetings for review and to solicit public comments. Once a draft is settled upon, the advisory board provides a recommendation with the final draft to the commission for consideration for a First reading.

## TOWN COMMISSION -- 1<sup>st</sup> READING

Commission discusses the public merits of the ordinance along with the recommendations of the assigned advisory board(s). Public input provided. Commission may move forward to 2<sup>nd</sup> Reading/Public Hearing or may send back to advisory board and/or staff for modifications or additional research.

## TOWN COMMISSION -- 2<sup>nd</sup> READING/PUBLIC HEARING

After public hearing and final discussion, the commission votes to approve and enact ordinance. The Commission may request additional modifications.

## TOWN STAFF -- ADOPTION & IMPLEMENTATION