



TOWN OF HIGHLAND BEACH TOWN COMMISSION SPECIAL FIRST PUBLIC HEARING BUDGET MEETING AGENDA

Tuesday, September 05, 2023 AT 5:01 PM

**LIBRARY COMMUNITY ROOM, 3618 S. OCEAN BLVD.,
HIGHLAND BEACH, FL**

Town Commission

**Natasha Moore
David Stern
Evalyn David
Donald Peters
Judith M. Goldberg**

**Mayor
Vice Mayor
Commissioner
Commissioner
Commissioner**

**Marshall Labadie
Lanelda Gaskins
Glen J. Torcivia**

**Town Manager
Town Clerk
Town Attorney**

-
- 1. CALL TO ORDER**
 - 2. ROLL CALL**
 - 3. PLEDGE OF ALLEGIANCE**
 - 4. APPROVAL OF THE AGENDA**
 - 5. PRESENTATIONS**

A. Recognition of State Awarded Appropriations for FY 2023-2024 Proclamation

B. State Legislative Updates

State Representative Peggy Gossett-Seidman, District 91

Lobbyist Jared Rosenstein with Capital City Consulting

C. Fiscal Year 2023-2024 Proposed Final Budget

6. FIRST READINGS / PUBLIC HEARINGS: (Public Comments will be limited to three (3) minutes per speaker per item after Commission initial discussion.)

A. Resolution No. 2023-021

A Resolution of the Town Commission of the Town of Highland Beach, Florida, amending the Fiscal Year 2023-2024 Schedule of Fees for the purpose of increasing water and sewer rates; providing for conflicts; and providing an effective date.

B. Resolution No. 2023-022

A Resolution of the Town Commission of the Town of Highland Beach, Florida, adopting a Final Millage Rate of 3.4182 Mills for the Town's General Operating Funds for the fiscal year beginning October 1, 2023, and ending September 30, 2024; providing that the Final Millage Rate of 3.4182 Mills is 19.3006 percent greater than the computed rolled back rate of 2.8652 Mills; providing for severability, conflicts, and an effective date.

C. Resolution No. 2023-023

A Resolution of the Town Commission of the Town of Highland Beach, Florida, adopting a Final Budget for the fiscal year beginning October 1, 2023, and ending September 30, 2024; determining and fixing the amounts necessary to carry on the government of the Town for the ensuing year; providing for severability, conflicts, and an effective date.

7. TOWN ATTORNEY'S REPORTS

8. TOWN MANAGER'S REPORTS

9. COMMISSION MEETINGS

September 21, 2023 5:01 P.M. Town Commission Second Public Hearing Budget Meeting

10. ADJOURNMENT

NOTE: Any person, firm or corporation decides to appeal any decision made by the Town Commission with respect to any matter considered at this meeting, such person will need to ensure that a verbatim record including testimony and evidence upon which the appeal is to be based. (State Law requires the above Notice. Any person desiring a verbatim transcript shall have the responsibility, at his/her own cost, to arrange for the transcript.) The Town neither provides nor prepares such record.

In accordance with the Americans with Disabilities Act, persons who need accommodation in order to attend or participate in this meeting should contact Town Hall 561-278-4548 within a reasonable time prior to this meeting in order to request such assistance.

File Attachments for Item:

A. Recognition of State Awarded Appropriations for FY 2023-2024 Proclamation

The Town of Highland Beach, Florida

Proclamation

IN RECOGNITION OF THE STATE APPROPRIATIONS FOR FISCAL YEAR 2023-2024 AWARDED TO THE TOWN OF HIGHLAND BEACH

- WHEREAS,** the Legislature of the State of Florida held its 2023 Legislative Sessions March 7, 2023 through May 5, 2023, and adopted its budget for fiscal year 2023-2024; and
- WHEREAS,** the collective efforts of Florida Legislators have resulted in the allocation of crucial state appropriations funds of \$250,000 to the Town of Highland Beach for the Climate Vulnerability/Clean Water Project – Lift Stations Rehabilitation Project; and
- WHEREAS,** the Town stands as a testament to the strength of community and collaboration; and
- WHEREAS,** the steadfast dedication of Governor Ron DeSantis, State Senator Lori Berman, District 26, and State Representative Peggy Gossett-Seidman, District 91 has brought immeasurable benefits to our town; and
- WHEREAS,** through these funds, our Town will be empowered to undertake vital projects, strengthen infrastructure, and enhance the quality of life for our residents; and
- WHEREAS,** the enduring commitment of Governor DeSantis, State Senator Berman, District 26 and State Representative Gossett-Seidman, District 91 to the betterment of our community serves as an inspiration to us all.

NOW, THEREFORE, I, NATASHA MOORE, MAYOR of the Town of Highland Beach, Florida, on behalf of Town Commission, in sincerest gratitude and with profound appreciation, do hereby proclaim its heartfelt thanks to Governor Ron DeSantis for his leadership, to State Senator Lori Berman, District 26 for her advocacy, and to State Representative Peggy Gossett-Seidman, District 91 for her dedication, for the state appropriation funds for fiscal year 2023-2024 awarded to the Town of Highland Beach, which will undoubtedly impact the future of our town.

The Town of Highland Beach and its residents recognize and honor their commitment to public service and commend their efforts in fostering growth, progress, and prosperity within our beloved community.

IN WITNESS WHEREFORE, I have hereunto set my hand and caused the official seal of the Town of Highland Beach, Florida to be affixed this 5th day of September 2023.

NATASHA MOORE
MAYOR



File Attachments for Item:

C. Fiscal Year 2023-2024 Proposed Final Budget



Overview of Proposed FY 2024 Millage Rate & Operating Budget

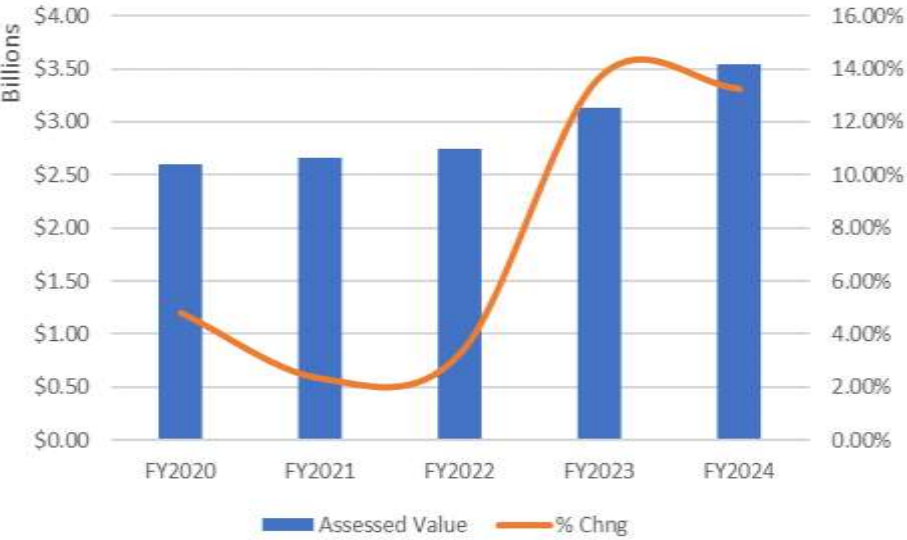
September 5, 2023





Town's Taxable Assessed Value

Fiscal Year	Assessed Value	% Chng
FY2019	\$ 2,483,303,248	
FY2020	\$ 2,602,348,266	4.8%
FY2021	\$ 2,662,827,187	2.3%
FY2022	\$ 2,749,928,821	3.3%
FY2023	\$ 3,126,018,114	13.7%
FY2024	\$ 3,539,590,310	13.2%





FY 2024 Millage Rate (Overview Continued)

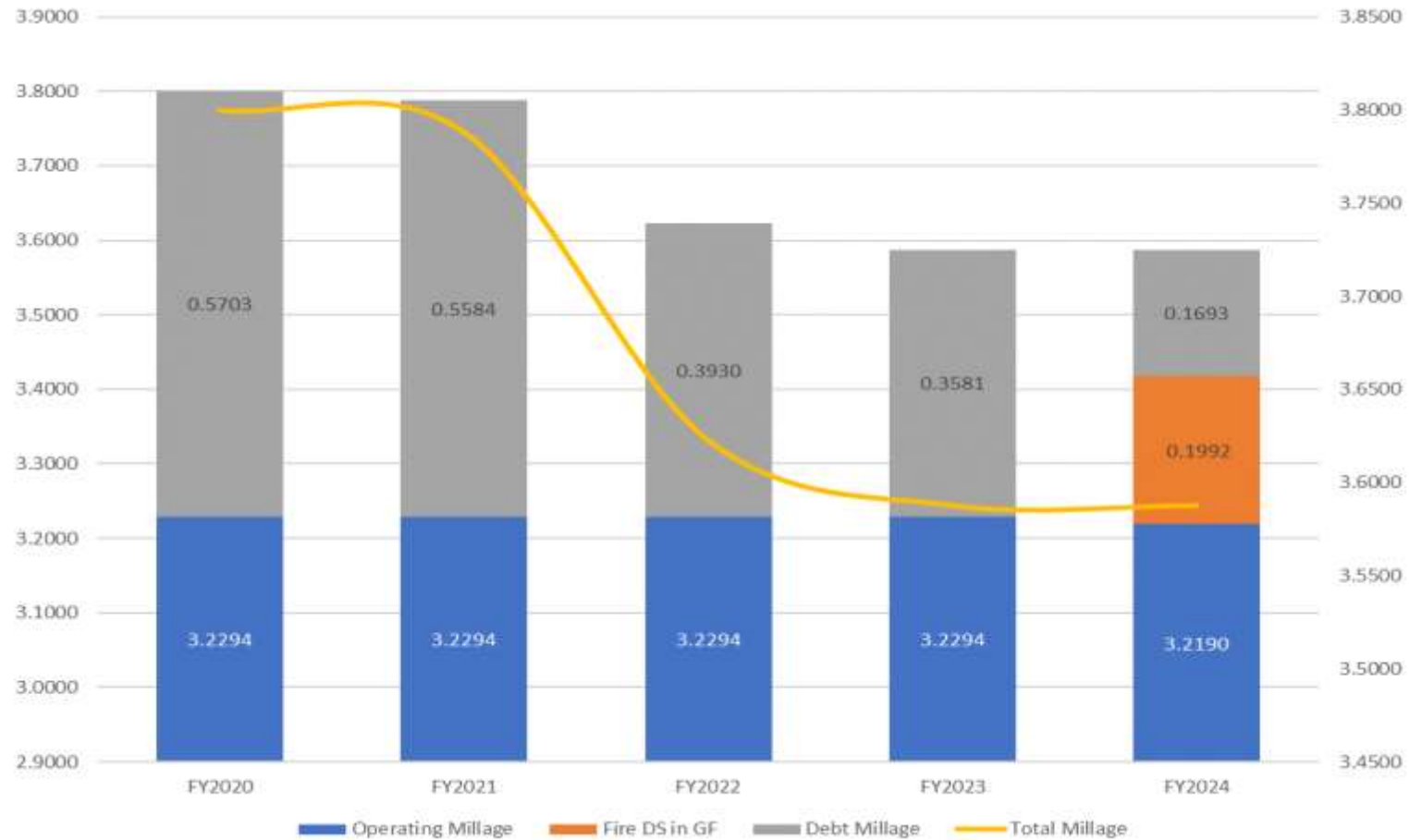
- Proposed Total Operating Millage Rate 3.2190 Mills
 - Operating Millage decrease from 3.2294 to 3.2190
 - Fire Debt in GF at 0.1992 mills 0.1992 Mills

- Reduction in Debt Service Millage (Water) 0.1693 Mills
 - From 0.3581 to 0.1693 – Reduction of 0.1888

- Combined Proposed Millage 3.5875 Mills



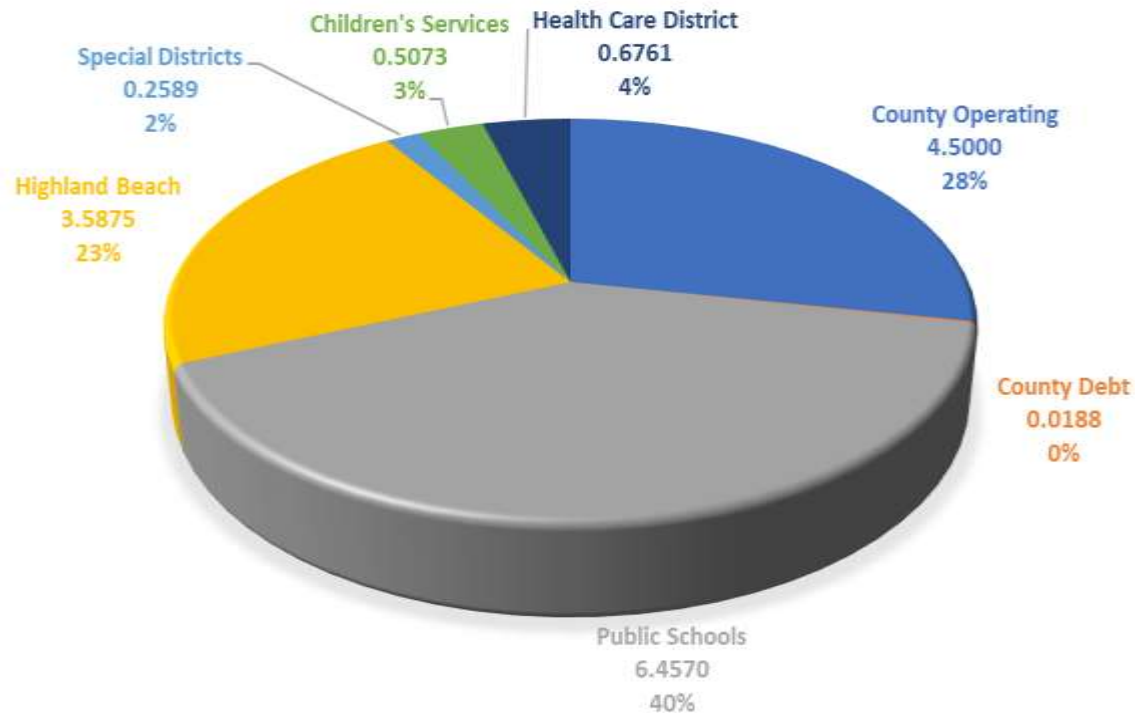
FY 2024 Millage Rate (Overview Continued)





FY 2024 Millage Rate Comparison

FY2024 Proposed Property Tax by Palm Beach County Taxing Authorities



Taxing Authority	Millage Rates	Rank*
Palm Beach	2.6932	1
Manalapan	3.0000	2
Highland Beach	3.5875	3
Gulf Stream	3.6740	4
Boca Raton	3.6783	5
Royal Palm Beach	5.3781	6
Wellington	5.9281	7
Delray Beach	6.4982	8
Tequesta	6.6290	9
South Palm Beach	6.9111	10

*Rank based on full service communities lowest millage rate



FY 2024 Millage Rate Newspaper Ad

NOTICE OF PROPOSED TAX INCREASE

The Town of Highland Beach has tentatively adopted a measure to increase its property tax levy.

Last year's property tax levy:

A. Initially proposed tax levy	\$10,101,811
B. Less tax reductions due to Value Adjustment Board and other assessment changes	\$ 12,302
C. Actual property tax levy	\$10,089,509

This year's proposed tax levy **\$12,102,780**

All concerned citizens are invited to attend a public hearing on the tax increase to be held on:

THURSDAY, SEPTEMBER 21, 2023
5:01 P.M.
at
TOWN OF HIGHLAND BEACH
HIGHLAND BEACH LIBRARY COMMUNITY ROOM
3618 SOUTH OCEAN BOULEVARD
HIGHLAND BEACH, FLORIDA 33487

A FINAL DECISION on the proposed tax increase and the budget will be made at this hearing.

BUDGET SUMMARY

TOWN OF HIGHLAND BEACH - FISCAL YEAR 2023-2024

*** THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE TOWN OF HIGHLAND BEACH ARE 2.7% MORE THAN LAST YEARS TOTAL OPERATING EXPENDITURES.**

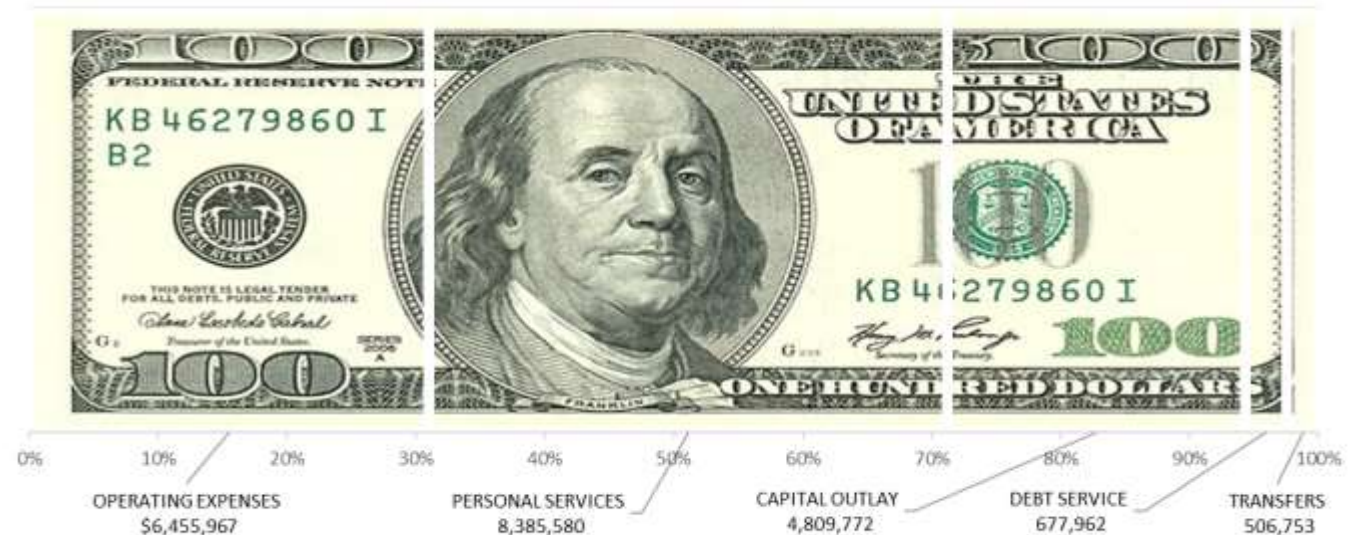
General Fund	3.4182					
Voted Debt	0.1693					
ESTIMATED REVENUES:						
	GENERAL FUND	SPECIAL REVENUE - BUILDING DEPT.	SPECIAL REVENUE - SALES SURTAX	ENTERPRISE FUND - WATER	ENTERPRISE FUND - SEWER	TOTAL ALL FUNDS
Taxes:	Millage per \$1000					
Ad Valorem Taxes-Operating	3.4182	\$11,618,670				\$11,618,670
Ad Valorem Taxes-Voted Debt Service	0.1693	575,471				575,471
Sales and Use Taxes	260,000		412,000			672,000
Licenses and Permits	-	1,801,370				1,801,370
Intergovernmental Revenue	630,500					630,500
Charges for Services	1,110,000			3,374,720	1,775,000	6,259,720
Fines and Forfeitures	596,455	22,200				618,655
Miscellaneous Revenue	5,244,938	40,000	14,000	140,000	370,000	5,808,938
TOTAL SOURCES	20,036,034	1,863,570	426,000	3,514,720	2,145,000	27,985,324
Transfers In	1,050,000	55,000	-	671,753		1,776,753
Fund Balances/Reserves/Net Assets			160,000	536,633	338,000	1,034,633
TOTAL REVENUES, TRANSFERS & BALANCES	\$21,086,034	\$1,918,570	\$586,000	\$4,723,106	\$2,483,000	\$30,796,710
EXPENDITURES:						
General Government	\$2,708,457					\$2,708,457
Public Safety	10,012,300	1,395,970				11,408,270
Public Works	486,390					486,390
Sanitation/Solid Waste	1,015,000					1,015,000
Physical Environment				2,572,121	1,563,000	4,135,121
Culture and Recreation	619,400					619,400
Capital Outlay	4,809,772	22,600	586,000	420,000	700,000	6,538,372
Debt Service	677,962			1,180,985		1,858,947
TOTAL EXPENDITURES	20,329,281	1,418,570	586,000	4,173,106	2,263,000	28,769,957
Transfers Out	506,753	500,000	-	550,000	220,000	1,776,753
Fund Balances/Reserves/Net Assets	250,000	-	-	-	-	250,000
TOTAL APPROPRIATED EXPENDITURES	\$21,086,034	\$1,918,570	\$586,000	\$4,723,106	\$2,483,000	\$30,796,710
TRANSFERS, RESERVES & BALANCES						
*The tentative, adopted, and / or final budgets are on file in the offices of the Town of Highland Beach, FL as a public record.						



Proposed FY2024 General Fund Expenditures

- Reduction in Operating Expenses are primarily related the reduction in Delray Fire Rescue Contract which expires on May 1st.
- Increase in Personal Cost related to:
 - Adding Fire Rescue Staff (Beginning in March 2024)
 - Cost of living wage adjustments assumed at 5-6.5%
 - Reduced Health Insurance Premiums, and Retirement Contributions increases
 - Increase in Collective Bargaining Agreement Costs.
- Fire Recue Building Construction completed before May 1st.
- Increase in Debt Service related to Fire Rescue Construction Loan.
- Reduction in Transfer Out to Water Fund related to reduction in Debt Service
- Replenish Reserves by \$250K

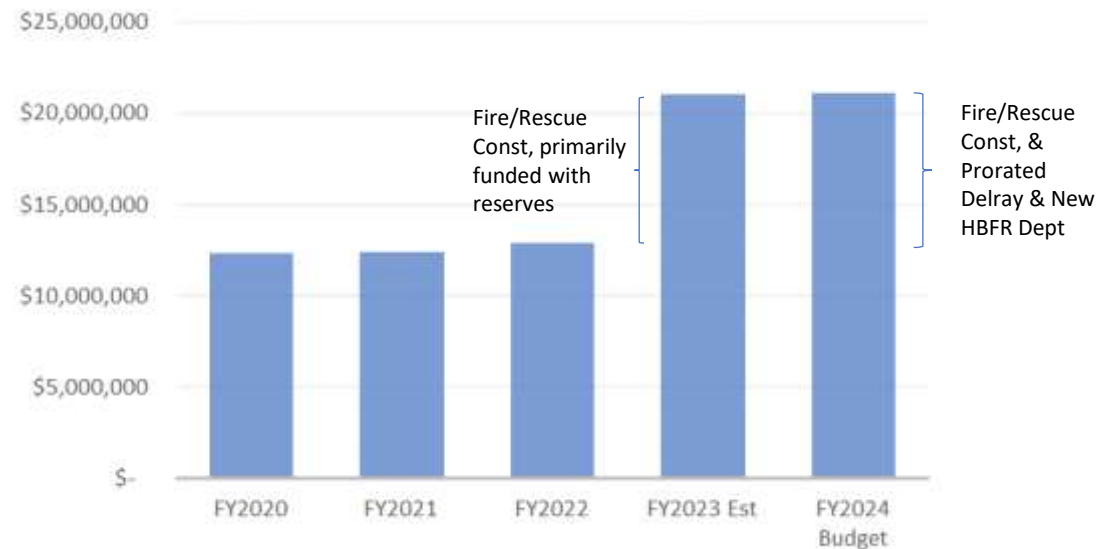
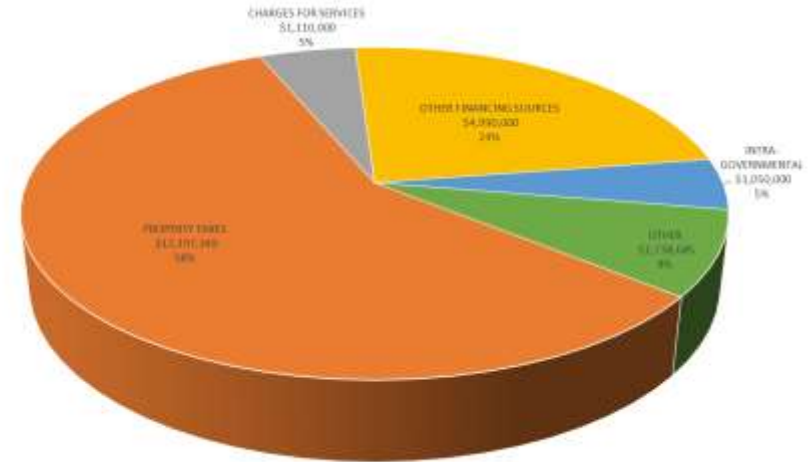
	A	B	C		C-A	(C-A) / A
EXPENDITURES BY CATEGORY	Budget 2023	Est. Actuals 2023	Proposed 2024	% of Total	Budget to Budget \$ Chng	Budget to Budget % Chng
OPERATING EXPENSES	\$ 8,009,181	\$ 8,551,186	\$ 6,455,967	31%	\$ (1,553,214)	-19.4%
PERSONAL SERVICES	5,590,454	5,321,147	8,385,580	40%	\$ 2,795,126	50.0%
CAPITAL OUTLAY	6,055,956	6,071,639	4,809,772	23%	\$ (1,246,184)	-20.6%
DEBT SERVICE	14	14	677,962	3%	\$ 677,948	Very Lrg % Δ
TRANSFERS	1,000,519	1,000,517	506,753	2%	\$ (493,766)	-49.4%
TO RESERVES	-	-	250,000	1%	\$ 250,000	100.0%
Total	\$20,656,124	\$20,944,503	\$21,086,034	100%	\$ 429,910	2.1%





Proposed FY2024 General Fund Revenues

- FY2020 - 2022 General Fund Revenues averaged 12.5M
- FY2023 Budget Amendments for Fire Rescue related activities increased the budget to an estimated \$21.0M
- FY2024 General Fund Revenues are estimated to be \$21.1M
 - Of the \$21.1M, \$5M related to construction





Proposed FY2024 General Fund Revenues (Cont.)

- Overall General Fund Revenues increased by approximately 2%. (FY2023 Amended Budget vs FY2024 Proposed Budget)
- Increase in Charges for Services related to Solid Waste Contract increases.
- Increase in Intra-Governmental transfers related to Fire Marshal/Community Risk.
- Reduction Appropriations from Reserves
- Note the Switch from using Reserve Funds to Other Financing Sources as planned

	A	B	C	C-A	(C-A) / A
REVENUE SOURCE	Budget 2023	Est. Actuals 2023	Proposed 2024	Budget to Budget \$ Chng	Budget to Budget % Chng
PROPERTY TAXES	\$10,774,296	\$10,841,716	\$ 12,197,349	\$ 1,423,053	13.2%
INTER-GOVERNMENTAL	561,449	579,000	630,500	\$ 69,051	12.3%
FRANCHISE FEES	706,000	624,000	596,455	\$ (109,545)	-15.5%
SALES AND USE TAX	240,000	299,000	260,000	\$ 20,000	8.3%
CHARGES FOR SERVICES	662,000	781,000	1,110,000	\$ 448,000	67.7%
GRANTS	19,230	21,012	19,230	\$ -	0.0%
FINES AND FORFEITURES	5,500	48,973	14,500	\$ 9,000	163.6%
INVESTMENT EARNINGS	80,500	284,630	133,000	\$ 52,500	65.2%
RENTS AND LEASES	75,000	88,000	80,000	\$ 5,000	6.7%
OTHER FINANCING SOURCES	3,000	7,000	4,990,000	\$ 4,987,000	Very Lrg % Δ
INTRA-GOVERNMENTAL	900,000	900,000	1,050,000	\$ 150,000	16.7%
MISCELLANEOUS REVENUES	5,500	28,876	5,000	\$ (500)	-9.1%
APPROP FROM RESERVES	6,623,649	6,551,382	-	\$ (6,623,649)	-100.0%
Total	\$20,656,124	\$21,054,589	\$ 21,086,034	\$ 429,910	2.1%



Proposed FY2024 General Fund Balance

- Fund Balance continues to remain healthily.
- Balanced mix based on our Fund Balance Policy.
- Begin to build Fire/Rescue Sinking Fund

Fund Balance	Estimate
Beginning Balance	\$ 12,096,988
Less: Fire Rescue	(6,215,000)
Surplus/(Deficit) 2023	110,086
Surplus/(Deficit) 2024	250,000
Ending Balance	<u>\$ 6,242,074</u>

Fund Balance Policy		
Budget Stabilization	\$ 2,099,099	34%
Disaster Recovery	2,099,099	34%
Fire Rescue	250,000	4%
Unassigned	<u>1,793,876</u>	<u>29%</u>
Total	<u>\$ 6,242,074</u>	<u>100%</u>



Proposed FY2024 Discretionary Sales Surtax Fund

Preliminary FY 2024 Capital Projects

Project Name	Est. Cost	Status	Funding Source	FY2023	FY2024
North & south Entry Sign	\$ 150,000	Push forward	Infrastructure Sales Tax	\$ 150,000	\$ 150,000
Road/Bridge Repairs	100,000	Push forward	Infrastructure Sales Tax	100,000	150,000
Upgrade Library Conf. Room	10,000	Cancelled		10,000	-
Upgrade Town Hall Security	15,000	Complete		15,000	-
IT/Computers	25,000	Annual	Infrastructure Sales Tax	25,000	60,000
Police Vehicles	54,000	Complete		54,000	-
Axon Police Cameras	46,000	Annual	Infrastructure Sales Tax	46,000	46,000
New AC's	30,000	Cancelled		30,000	-
Flock	35,000	2024	Infrastructure Sales Tax	-	35,000
Vehicle	60,000	2024	Infrastructure Sales Tax	-	60,000
Garage door replacement	75,000	2024	Infrastructure Sales Tax	-	75,000
Library Sewer Rehab	150,000	2024	Infrastructure Sales Tax	-	50,000
Fence Replacement	35,000	2024	Infrastructure Sales Tax	-	35,000
PD Cabinets & Carpet Replacement	75,000	2024	Infrastructure Sales Tax		75,000
				<u>\$ 430,000</u>	<u>\$ 736,000</u>
Push forward/Cancelled				(230,000)	
Est. Actuals				<u>\$ 200,000</u>	



Proposed FY2024 Building Department (Expenditures)

- Overall, the budget increased by 2.4% as compared to prior year budget.
- Personal COLA of 5-6.5% plus increases in cost of benefits, reduced by health insurance savings.
- Allocated health insurance of \$18K savings back into estimated operating expenditures.
- Transfers increased by \$150K to include the cost to the General Fund relating to Fire Marshal/Community Risk Reduction.

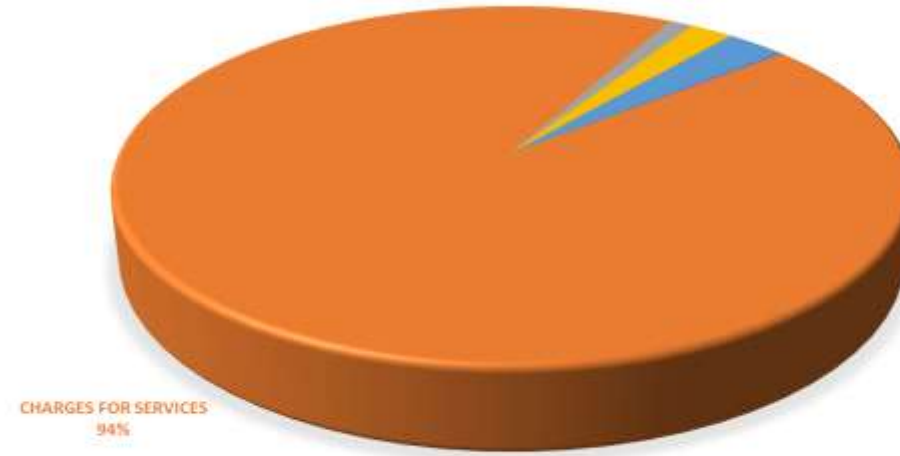
	A	B	C		C-A	(C-A) / A
EXPENDITURES BY CATEGORY	Budget 2023	Est. Actuals 2023	Proposed 2024	% of Total	Budget to Budget \$ Chng	Budget to Budget % Chng
OPERATING EXPENSES	\$ 697,995	\$ 559,000	\$ 689,370	36%	\$ (8,625)	-1.2%
PERSONAL SERVICES	761,980	654,248	706,600	37%	\$ (55,380)	-7.3%
CAPITAL OUTLAY	64,540	58,000	22,600	1%	\$ (41,940)	-65.0%
TRANSFERS	350,000	350,000	500,000	26%	\$ 150,000	42.9%
Total	<u>\$1,874,515</u>	<u>\$1,621,248</u>	<u>\$1,918,570</u>	<u>100%</u>	<u>\$ 44,055</u>	<u>2.4%</u>





Proposed FY2024 Building Department (Revenues)

- Charges for Services represent over 94% of total revenue associated with this fund. FY2023 Preliminary Budget is based on a conservative projection of FY2023 actuals.
- The Interlocal Agreement with Gulfstream continues to benefit this fund.
- Transfer from General Fund represents a fixed amount of allocated labor for planning and zoning activity .
- Due to the overall health of this fund, no pledge from Reserve is anticipated.



	A	B	C	C-A	(C-A) / A
REVENUE SOURCE	Budget 2023	Est. Actuals 2023	Proposed 2024	Budget to Budget \$ Chng	Budget to Budget % Ch
CHARGES FOR SERVICES	\$1,673,834	\$ 2,287,884	\$1,801,370	\$ 127,536	7.6%
FINES AND FORFEITURES	60,000	47,496	22,200	(37,800)	-63.0%
INVESTMENT EARNINGS	18,000	72,719	40,000	22,000	122.2%
INTRA-GOVERNMENTAL	55,000	55,000	55,000	-	0.0%
APPROP FROM RESERVES	67,681	-	-	(67,681)	-100.0%
Total	<u>\$1,874,515</u>	<u>\$ 2,463,099</u>	<u>\$1,918,570</u>	<u>\$ 44,055</u>	2.4%



Proposed FY2024 Building Fund Balance

- Fund Balance continues to remain healthily.
- Our Estimate at FYE2023 is a Surplus of \$841K.

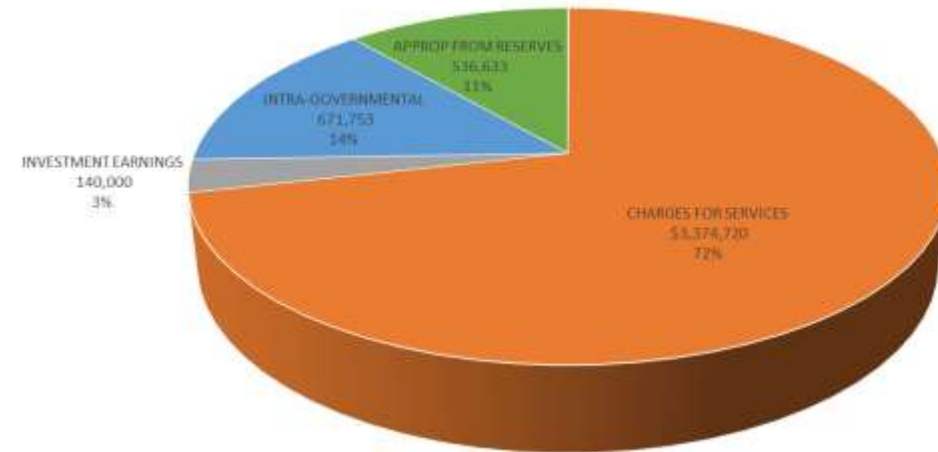
Fund Balance	Estimate
Beginning Balance	\$ 1,983,038
Surplus/(Deficit)	841,851
Ending Balance	<u>\$ 2,824,889</u>



Proposed FY2024 Water Fund (Revenues)

- Overall decrease in revenues 6.7% (primarily due to reduction GF Transfers into the fund due to reduced DS).
- The preliminary Budget assumed an 8% rate increase (adds \$243K + estimated consumption) based on 5-year forecast
- Reduced (but still required) need for appropriations from reserves.

	A	B	C	C-A	(C-A) / A
REVENUE SOURCE	Budget 2023	Est. Actuals 2023	Proposed 2024	Budget to Budget \$ Chng	Budget to Budget % Chng
CHARGES FOR SERVICES	\$ 3,065,975	\$ 3,041,893	\$ 3,374,720	\$ 308,745	10.1%
INVESTMENT EARNINGS	29,000	135,397	140,000	111,000	382.8%
OTHER FINANCING SOURCES	-	5,186	-	-	0.0%
INTRA-GOVERNMENTAL	1,165,519	1,165,519	671,753	(493,766)	-42.4%
APPROP FROM RESERVES	800,720	-	536,633	(264,087)	-33.0%
Total	\$ 5,061,214	\$ 4,347,996	\$ 4,723,106	\$ (338,108)	-6.7%





Proposed FY2024 Water Fund (Expenditures)

- Overall, 6.7% decrease in expenditures of primarily due lower debt service cost and reduced Capital Projects.
- 5-6.5% increase in Salaries & Related (Department is fully staffed), **offset by Health Insurance Savings.**
- Health insurance savings of \$26K allocated to operating expenditures

	A	B	C		C-A	(C-A) / A
EXPENDITURES BY CATEGORY	Budget 2023	Est. Actuals 2023	Proposed 2024	% of Total	Budget to Budget \$ Chng	Budget to Budget % Chng
OPERATING EXPENSES	\$1,162,643	\$1,011,000	\$1,392,121	29%	\$ 229,478	19.7%
PERSONAL SERVICES	1,132,758	1,106,938	1,180,000	25%	47,242	4.2%
CAPITAL OUTLAY	666,621	399,000	420,000	9%	(246,621)	-37.0%
DEBT SERVICE	1,549,192	1,554,000	1,180,985	25%	(368,207)	-23.8%
TRANSFERS	550,000	550,000	550,000	12%	-	0.0%
Total	\$5,061,214	\$4,620,938	\$4,723,106	100%	\$ (338,108)	-6.7%

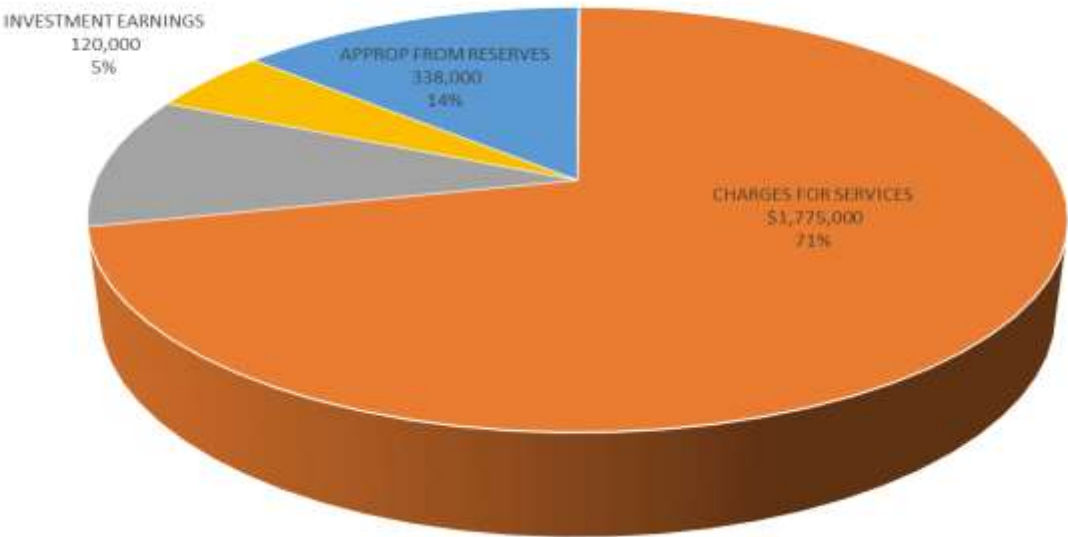




Proposed FY2024 Sewer Fund (Revenues)

- Overall increase in revenues by 32.3% (primarily due to increase in available grant funds for Capital Projects).
- The preliminary Budget assumed an 8% rate increase (adds \$130K in revenue) based on 5-year forecast

REVENUE SOURCE	A	B	C	C-A	(C-A) / A
	Budget 2023	Est. Actuals 2023	Proposed 2024	Budget to Budget \$ Chng	Budget to Budget % Chng
CHARGES FOR SERVICES	\$1,524,334	\$1,645,417	\$1,775,000	\$ 250,666	16.4%
GRANTS	-	-	250,000	250,000	100.0%
INVESTMENT EARNINGS	21,000	101,503	120,000	99,000	471.4%
APPROP FROM RESERVES	331,269	-	338,000	6,731	2.0%
Total	\$1,876,603	\$1,746,920	\$2,483,000	\$ 606,397	32.3%





Proposed FY2024 Sewer Fund (Expenditures)

- Increase in Operating Expense based on contract with Delray for Sewer Treatment and general inflationary price increases.
- Increase in CapX expenditures as a result of additional Grant Funds.

	A	B	C		C-A	(C-A) / A
EXPENDITURES BY CATEGORY	Budget 2023	Est. Actuals 2023	Proposed 2024	% of Total	Budget to Budget \$ Chng	Budget to Budget % Chng
OPERATING EXPENSES	\$ 1,431,603	\$ 1,081,000	\$ 1,563,000	63%	\$ 131,397	9.2%
CAPITAL OUTLAY	225,000	225,000	700,000	28%	475,000	211.1%
TRANSFERS	220,000	220,000	220,000	9%	-	0.0%
Total	\$ 1,876,603	\$ 1,526,000	\$ 2,483,000	100%	\$ 606,397	32.3%





Proposed FY2024 Summary

The Total Preliminary FY2024 Budget
for all funds is \$30,796,710

TOWN OF HIGHLAND BEACH FLORIDA ALL FUNDS SUMMARY REPORT FOR PROPOSED FY2024						
Estimated Revenues	General Fund	Disc Sales				Total
		Tax	Building Fund	Water Fund	Sewer Fund	
Taxes:						
Property Taxes	\$ 12,197,349	\$ -	\$ -	\$ -	\$ -	\$ 12,197,349
Franchise Fees	596,455					596,455
Sales & Use Tax	260,000	412,000				672,000
Inter-Governmental	630,500					630,500
Miscellaneous Revenues						
Misc Revenue	5,000					5,000
Charges for Service	1,110,000		1,801,370	3,374,720	1,775,000	8,061,090
Investment Earnings	133,000	14,000	40,000	140,000	120,000	447,000
Fines & Forfeitures	14,500		22,200			36,700
Rents & Leases	80,000					80,000
Total Revenues	\$ 15,026,804	\$ 426,000	\$ 1,863,570	\$ 3,514,720	\$ 1,895,000	\$ 22,726,094
Other Resources:						
Grants	19,230				250,000	269,230
Intra-Governmental	1,050,000		55,000	671,753		1,776,753
Other Sources	4,990,000			-		4,990,000
Reserves	-	160,000	-	536,633	338,000	1,034,633
Total Sources	\$ 21,086,034	\$ 586,000	\$ 1,918,570	\$ 4,723,106	\$ 2,483,000	\$ 30,796,710
	-	-	-	-	-	
Expenditures, Uses						
General Government	\$ 2,708,457					\$ 2,708,457
Public Safety	10,012,300		1,395,970			11,408,270
Culture / Recreation	463,400					463,400
Public Works	486,390					486,390
Sanitation / Solid Waste	1,015,000					1,015,000
Post Office	156,000					156,000
Enterprise Funds (Utilities)				2,572,121	1,563,000	4,135,121
Capital Outlay	4,809,772	586,000	22,600	420,000	700,000	6,538,372
Total Expenditures	\$ 19,651,319	\$ 586,000	\$ 1,418,570	\$ 2,992,121	\$ 2,263,000	\$ 26,911,010
Other Uses						
Debt Service	677,962			1,180,985		1,858,947
Transfers	506,753		500,000	550,000	220,000	1,776,753
Reserves	250,000					250,000
Total Expenditures & Other Uses	\$ 21,086,034	\$ 586,000	\$ 1,918,570	\$ 4,723,106	\$ 2,483,000	\$ 30,796,710
Net	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



FY 2024 Budget Calendar Events

September

- Public Hearing to tentatively adopt proposed millage and proposed budget
- Budget Ad to newspaper
- September 21st Town Commission adopts final budget, final millage



FY 2024 Budget

Questions

File Attachments for Item:

A. Resolution No. 2023-021

A Resolution of the Town Commission of the Town of Highland Beach, Florida, amending the Fiscal Year 2023-2024 Schedule of Fees for the purpose of increasing water and sewer rates; providing for conflicts; and providing an effective date.



RESOLUTION NO. 2023-021

A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF HIGHLAND BEACH, FLORIDA, AMENDING THE FISCAL YEAR 2023-2024 SCHEDULE OF FEES FOR THE PURPOSE OF INCREASING WATER AND SEWER RATES; PROVIDING FOR CONFLICTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Town of Highland Beach (“Town”) maintains and desires to promote the safety, health, and welfare of its residents by providing for enforcement of its Code of Ordinances as well as setting forth fees for providing certain utilities and administrative services; and

WHEREAS, the Town Commission approved an agreement with Raftelis Financial Consultants, Inc., on July 10, 2019, for the purpose of completing a Utility Revenue Sufficiency Study.

WHEREAS, on March 2, 2021, the Town Commission approved the 2021 Revenue Sufficiency and Rate Study – Water and Wastewater Systems.

WHEREAS, the Town Commission finds that an amendment to the adopted 2021-001 schedule of fees is necessary to modify water and wastewater fees pursuant to the approved study adjusted for the impact of inflation.

WHEREAS, amendments adopted for water and wastewater fees will take effect as of October 1st, 2023.

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

Section 1. The foregoing recitals are hereby ratified and confirmed as being true and correct and are hereby made a specific part of this Resolution.

Section 2. The “Town of Highland Beach Schedule of Fees,” which is attached as **Exhibit “A”** and incorporated herein, is hereby adopted.

Section 3. All Resolutions or parts of Resolutions in conflict herewith are hereby repealed.

Section 4. If any provision of this Resolution or the application thereof to any person or circumstances is held invalid, the invalidity shall not affect other provisions or applications of this Resolution that can be given effect without the invalid provision or application and to this end, the provisions of this Resolution are declared severable.

Section 5. This Resolution shall become effective upon approval by Town Commission.

DONE AND ADOPTED by the Town Commission of the Town of Highland Beach, Florida, this
5th day of **September 2023**.

ATTEST:

Natasha Moore, Mayor

**REVIEWED FOR LEGAL
SUFFICIENCY**

Lanelda Gaskins, MMC
Town Clerk

Glen Torcivia, Town Attorney
Town of Highland Beach

VOTES:

YES NO

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

EXHIBIT “A”

TOWN OF HIGHLAND BEACH
SCHEDULE OF FEES

EFFECTIVE 10/01/2023 – 09/30/2024

I. WATER USE RATES

- a. Water & Irrigation Flat Rate Charge (Bi-Monthly) \$52.75 per dwelling unit
- b. All Customers Bi-Monthly Usage Charges (per dwelling unit)
 - i. 0 to 10,000 gallons \$2.80 per 1,000 gallons
 - ii. 10,001 to 20,000 gallons \$3.80 per 1,000 gallons
 - iii. 20,001 to and 55,000 gallons \$5.89 per 1,000 gallons
 - iv. 55,001 gallons to 80,000 gallons \$8.58 per 1,000 gallons
 - v. Over 80,000 gallons \$11.21 per 1,000 gallons
- c. Irrigation Class Bi-Monthly Usage Charges (per meter) *
 - i. 0 to 55,000 gallons \$5.89 per 1,000 gallons
 - ii. 55,001 to 80,000 gallons \$8.58 per 1,000 gallons
 - iii. Over 80,000 gallons \$11.21 per 1,000 gallons

* Subject to flat charge plus usage charges

II. SEWER USE RATES

- a. Sewer Flat Rate Charge (Bi-Monthly) \$40.39 per dwelling unit
- i. Bi-Monthly Usage Charges* (per dwelling unit) \$3.29 per 1,000 gallons
of water usage to a maximum of 20,000 gallons.
- ii. Commercial customers* \$3.29 per 1,000 gallons
of water usage with **no maximum**.

* Subject to flat charge plus usage charges

III. PRIVATE FIRE PROTECTION

- a. Fire Hydrants \$23.76 each per month
- b. Standpipes/Sprinkler System \$23.76 each per month

IV. GENERAL CUSTOMER BILLING

- a. Water and Sewer usage charges will be billed bi-monthly.
- b. Payment remittance is due within 30 days of the billing date.
- c. Accounts more than 30 days are considered delinquent.
- d. Delinquent accounts will be subject to an additional 1.5% per month (18% annum) delinquency charge.
- e. Notice of such delinquency will be given by the Town; and if not corrected within 10 days of said notice, water service will be disconnected.
- f. Water service will not be reconnected until the delinquent bill and a fifty-dollar (\$50.00) reconnection fee is paid.
- g. Meters may be tested for accuracy upon written request from the customer. However, the customer will be subject to the expense of the test if the meter is found to be not more than 2% fast.
- h. In the event of a water leak occurring on the consumer's side of the meter, the Town Manager may offer a one-time courtesy adjustment to provide financial relief to a consumer who is experiencing a higher than usual water bill. To be considered for this courtesy adjustment:
 - i. The water bill in question must not be from the billing period more than two billing cycles prior.
 - ii. The consumer must not have used a courtesy adjustment in the past, and
 - iii. The consumer must demonstrate that they have repaired the water leak (i.e. plumber's invoice for repairs).

If a consumer is granted a courtesy adjustment, the Town will estimate (by comparing historical usage of the account) the amount of the water leak and deduct it from the consumer's total usage for the billing period. The difference between the total usage and the water leak portion will be considered the consumer's regular usage for the billing period and will be billed according to the rate structure provided in Section VI. The estimated water leak portion of usage for the billing period will be adjusted and billed at the lowest tiered rate provided in Section VI.

Notwithstanding the above, the town manager in his or her discretion will have the flexibility to allow up to four (4) installment payments of bills which are unusually high as measured by past bills for the property in question. The town manager's discretion will be on a case-by-case basis using his or her best judgment as each case arises.

V. WATER SYSTEM CONNECTION CHARGES (IMPACT FEES)

- a. New Dwellings
 - i. Connection Charge \$3,000 per dwelling unit
 - ii. Meter Installation Fees Time and Material plus 25%

VI. SEWER SYSTEM CONNECTION CHARGES (IMPACT FEES)

- a. New Dwellings
 - i. Connection Charge \$1,000 per dwelling unit

VII. FIELD VISIT CHARGE

The Town may charge a fee to each customer requesting a service to be performed by a Town employee at their premises with respect to the water or wastewater systems. The services to be performed shall include, but not be limited to, individual turn-on and turn-off of service, data-logging a meter, and meter re-reading. The Town will waive this fee in any instance where the meter is determined to be faulty. There shall be no charge for the first field visit.

- a. During Normal Working Hours \$29.70
- b. Outside Normal Working Hours \$59.40



Water & Sewer Rates

September 5, 2023



5 Year Water Plan

Water Fund - Operating Revenue & Expenses (Excluding Capital & Ad Valorem Tax Rev)





Water & Sewer Rates

<u>Class/Type</u>	<u>FY2021</u>	11% <u>FY2022</u>	10% <u>FY2023</u>	8% <u>FY2024</u>
Water Flat	\$40.00	\$ 44.40	\$ 48.84	\$ 52.75
0 - 10K	2.13	2.36	2.60	2.80
10K-20K	2.88	3.20	3.52	3.80
20K-55K	4.47	4.96	5.46	5.89
55K-80K	6.50	7.22	7.94	8.58
Over 80K	8.50	9.44	10.38	11.21
Irrig Flat	\$40.00	\$ 44.40	\$ 48.84	\$ 52.75
0-55K	4.47	4.96	5.46	5.89
55K-80K	6.50	7.22	7.94	8.58
Over 80K	8.50	9.44	10.38	11.21
<u>Class/Type</u>	<u>FY2021</u>	13% <u>FY2022</u>	12% <u>FY2023</u>	8% <u>FY2024</u>
Sewer Flat	\$29.55	\$ 33.39	\$ 37.40	40.39
0-20K	2.41	2.72	3.05	3.29
Commercial				
All	2.41	2.72	3.05	3.29

Revenue Sufficiency & Rate report completed on January 20, 2021, by Raftelis supported the historical rate increases.

FY2024 rate increase based on Raftelis was anticipated to be 5%. Due to inflationary pressures that could not have anticipated when the report was completed, staff is recommending an additional 3% for a total 8% increase.



Water Usages

	2022 Actuals	Kgal Usage	Usage Type %	Realized Rate	2023 Actuals/Est	Kgal Usage	Usage Type %	Realized Rate
Irr Base	\$ 14,876				\$ 16,410			
Irr Usage	497,671	60,603	19%	\$ 8.21	536,056	62,662	16%	\$ 8.55
Sub-Total	512,547				552,466			
Water Base	1,148,539				1,272,225			
Water Usage	1,028,165	265,082	81%	\$ 3.88	1,270,891	321,469	84%	\$ 3.95
Sub-Total	2,176,704				2,543,116			

		Avg Monthly Usage		
	Acct/Units	2022	2023	
Irr Accts	56	90,183	93,248	3%
Water Accts	4,300	5,137	6,230	21%
		95,320	99,478	



Water Revenue Base Fees

Irrigation

FY	Cycle	Months	Amount	%Δ
2022	1	Oct/Nov	\$2,446	
2022	2	Dec/Jan	\$2,486	
2022	3	Feb/Mar	\$2,486	
2022	4	Apr/May	\$2,486	
2022	5	Jun/Jul	\$2,486	
2022	6	Aug/Sept	\$2,486	
			<u>\$14,876</u>	
2023	1	Oct/Nov	\$2,735	
2023	2	Dec/Jan	\$2,735	
2023	3	Feb/Mar	\$2,735	
2023	4	Apr/May	\$2,735	
2023	5	Jun/Jul	\$2,735	
2023	6	Aug/Sept	\$2,735	Est
			<u>\$16,410</u>	10%
2024			\$17,723	8%
Anticipated Revenue Increase			<u>\$1,313</u>	

Water

FY	Cycle	Months	Amount	%Δ
2022	1	Oct/Nov	\$190,782	
2022	2	Dec/Jan	\$191,019	
2022	3	Feb/Mar	\$191,249	
2022	4	Apr/May	\$191,671	
2022	5	Jun/Jul	\$191,826	
2022	6	Aug/Sept	\$191,992	
			<u>\$1,148,539</u>	
2023	1	Oct/Nov	\$211,603	
2023	2	Dec/Jan	\$211,745	
2023	3	Feb/Mar	\$211,984	
2023	4	Apr/May	\$212,181	
2023	5	Jun/Jul	\$212,356	
2023	6	Aug/Sept	\$212,356	Est
			<u>\$1,272,225</u>	11%
2024			\$1,374,003	8%
Anticipated Revenue Increase			<u>\$101,778</u>	



Water Revenue Usage Fees

Irrigation

FY	Cycle	Months	Kgal	Sum of Amount	MoM %Δ	
2022	1	Oct/Nov	9,894	\$81,603		
2022	2	Dec/Jan	8,758	\$70,607	-13%	Actual
2022	3	Feb/Mar	7,395	\$57,337	-19%	Actual
2022	4	Apr/May	10,169	\$83,372	45%	Actual
2022	5	Jun/Jul	10,956	\$90,771	9%	Actual
2022	6	Aug/Sept	13,431	\$113,981	26%	Actual
			<u>60,603</u>	<u>\$497,671</u>		
2023	1	Oct/Nov	10,263	\$92,600	-19%	Actual
2023	2	Dec/Jan	8,799	\$78,354	-15%	Actual
2023	3	Feb/Mar	9,609	\$86,331	10%	Actual
2023	4	Apr/May	10,621	\$96,208	11%	Actual
2023	5	Jun/Jul	9,483	\$84,913	-12%	Actual
2023	6	Aug/Sept		\$97,650	15%	Est
				<u>\$536,056</u>		
2024				\$578,940	8%	Calc
Anticipated Revenue Increase				<u>\$42,884</u>		

Water

FY	Cycle	Months	Kgal	Amount	MoM %Δ	
2022	1	Oct/Nov	41,079	\$161,200		
2022	2	Dec/Jan	41,098	\$146,564	-9%	Actual
2022	3	Feb/Mar	43,759	\$157,387	7%	Actual
2022	4	Apr/May	49,346	\$190,741	21%	Actual
2022	5	Jun/Jul	38,329	\$162,583	-15%	Actual
2022	6	Aug/Sept	51,471	\$209,690	29%	Actual
			<u>265,082</u>	<u>\$1,028,165</u>		
2023	1	Oct/Nov	51,444	\$219,198	5%	Actual
2023	2	Dec/Jan	54,587	\$230,172	5%	Actual
2023	3	Feb/Mar	53,985	\$202,840	-12%	Actual
2023	4	Apr/May	53,953	\$224,681	11%	Actual
2023	5	Jun/Jul	45,080	\$179,091	-20%	Actual
2023	6	Aug/Sept		\$214,909	20%	Est
			<u>259,049</u>	<u>\$1,270,891</u>		
2024				\$1,372,562	8%	Calc
Anticipated Revenue Increase				<u>\$ 101,671</u>		



Proposed FY2024 Water Fund (Revenue Data)

- Compared to the prior year (FY2022), Water Usage is up by 21% through the first 5 cycles of FY2023*

FY	Cycle	Months	K gal	CY vs PY Mo Δ	Total To C5	% Δ
2022	1	Oct/Nov	41,079			
2022	2	Dec/Jan	41,098			
2022	3	Feb/Mar	43,759			
2022	4	Apr/May	49,346			
2022	5	Jun/Jul	38,329		213,611	
2022	6	Aug/Sept	51,471			
2023	1	Oct/Nov	51,444	10,365		
2023	2	Dec/Jan	54,587	13,489		
2023	3	Feb/Mar	53,985	10,226		
2023	4	Apr/May	53,953	4,607		
2023	5	Jun/Jul	45,080	6,751	259,049	
				45,438	45,438	21%

Water Usage





Proposed FY2024 Water Fund (Revenue Data)

- Compared to the prior year (FY2022), Irrigation Usage is up by 3% through the first 5 cycles of FY2023*

FY	Cycle	Months	K Gal	CY vs PY Mo Δ	Total To C5	% Δ
2022	1	Oct/Nov	9,894			
2022	2	Dec/Jan	8,758			
2022	3	Feb/Mar	7,395			
2022	4	Apr/May	10,169			
2022	5	Jun/Jul	10,956		47,172	
2022	6	Aug/Sept	13,431			
2023	1	Oct/Nov	10,263	369		
2023	2	Dec/Jan	8,799	41		
2023	3	Feb/Mar	9,609	2,214		
2023	4	Apr/May	10,621	452		
2023	5	Jun/Jul	9,483	-1,473	48,775	
				1,603	1,603	3%

Irrigation Usage





Proposed FY2024 Water Fund (Expenditures)

- Overall, 6.7% decrease in expenditures of primarily due lower debt service cost and reduced Capital Projects.
- 5-6.5% increase in Salaries & Related (Department is fully staffed), **offset by Health Insurance Savings.**
- Health insurance savings of \$26K allocated to operating expenditures

	A	B	C		C-A	(C-A) / A
EXPENDITURES BY CATEGORY	Budget 2023	Est. Actuals 2023	Proposed 2024	% of Total	Budget to Budget \$ Chng	Budget to Budget % Chng
OPERATING EXPENSES	\$1,162,643	\$1,011,000	\$1,392,121	29%	\$ 229,478	19.7%
PERSONAL SERVICES	1,132,758	1,106,938	1,180,000	25%	47,242	4.2%
CAPITAL OUTLAY	666,621	399,000	420,000	9%	(246,621)	-37.0%
DEBT SERVICE	1,549,192	1,554,000	1,180,985	25%	(368,207)	-23.8%
TRANSFERS	550,000	550,000	550,000	12%	-	0.0%
Total	\$5,061,214	\$4,620,938	\$4,723,106	100%	\$ (338,108)	-6.7%

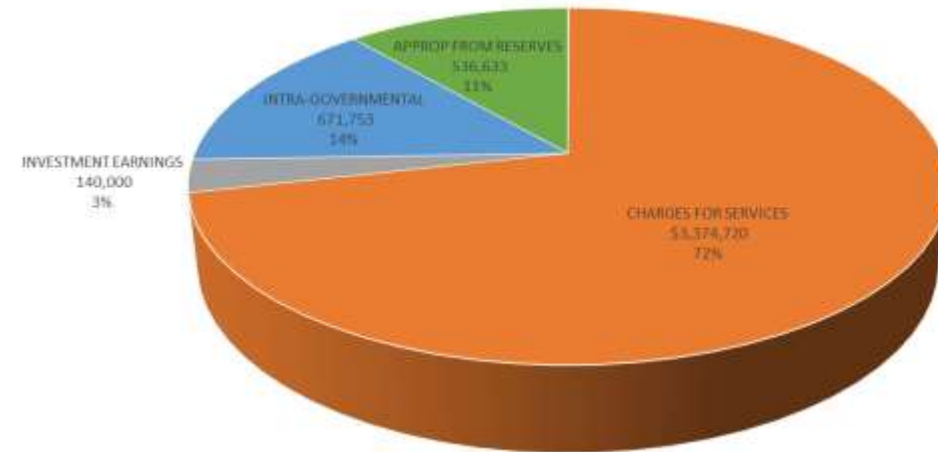




Proposed FY2024 Water Fund (Revenues)

- Overall decrease in revenues 6.7% (primarily due to reduction GF Transfers into the fund due to reduced DS).
- The preliminary Budget assumed an 8% rate increase (adds \$243K + estimated consumption) based on 5-year forecast
- Reduced (but still required) need for appropriations from reserves.

	A	B	C	C-A	(C-A) / A
REVENUE SOURCE	Budget 2023	Est. Actuals 2023	Proposed 2024	Budget to Budget \$ Chng	Budget to Budget % Chng
CHARGES FOR SERVICES	\$ 3,065,975	\$ 3,041,893	\$ 3,374,720	\$ 308,745	10.1%
INVESTMENT EARNINGS	29,000	135,397	140,000	111,000	382.8%
OTHER FINANCING SOURCES	-	5,186	-	-	0.0%
INTRA-GOVERNMENTAL	1,165,519	1,165,519	671,753	(493,766)	-42.4%
APPROP FROM RESERVES	800,720	-	536,633	(264,087)	-33.0%
Total	\$ 5,061,214	\$ 4,347,996	\$ 4,723,106	\$ (338,108)	-6.7%

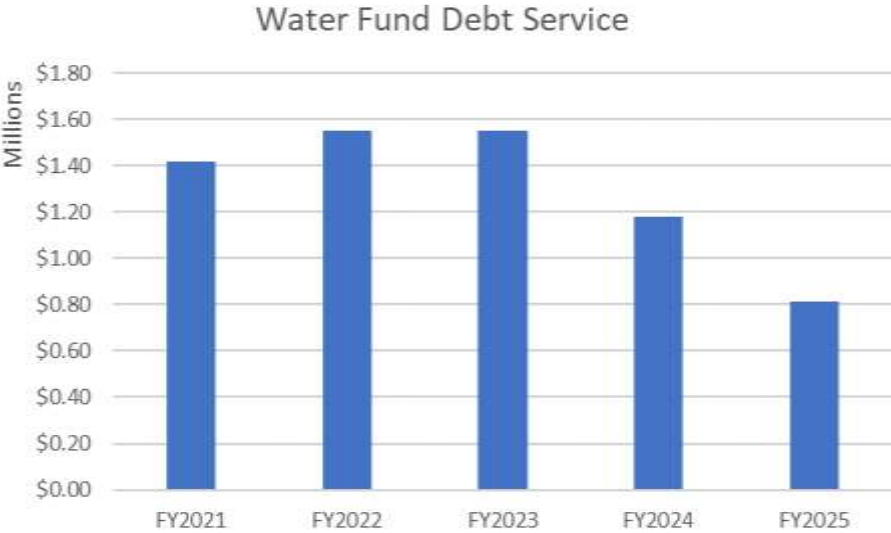




Proposed FY2024 Water Fund (Expenditure Data)

- Debt Service reduced in FY2024 by \$369K and FY2025 by another \$369K.

Loan No.	Pmts Months	Annual Debt Service	Maturity Date
500200	Mar & Sept	\$ 198,311	Sep-30
502901	Mar & Sept	738,424	Mar-24
500210	Jun & Dec	263,473	Dec-37
500201	Mar & Sept	52,136	Sep-30
BOA	All	296,880	Feb-29
		<u>\$ 1,549,224</u>	





Proposed FY2024 Water Fund Balance

- Healthy Fund Balance
- Transfers portion of ARPA Fund to GF for Fire Rescue
- 105 days cash in Unrestricted Fund Balance

Fund Balance		Estimate	
Beginning Balance	\$	3,386,184	
Less: Transfer to GF	\$	(574,482)	
Surplus/(Deficit)		(76,650)	
Ending Balance	\$	2,735,052	
Restrictions			
Debt Service		1,180,985	43%
Unassigned		1,554,067	57%
Total	\$	2,735,052	100%



5 Year Sewer Plan

Sewer Fund - Operating Revenue & Expenses (Excluding Capital)





Sewer Revenue

Base Fees

FY	Cycle	Months	Amount	%Δ
2022	1	Oct/Nov	\$143,373	
2022	2	Dec/Jan	\$143,518	
2022	3	Feb/Mar	\$143,724	
2022	4	Apr/May	\$144,008	
2022	5	Jun/Jul	\$144,125	
2022	6	Aug/Sept	\$144,283	
			<u>\$863,031</u>	
2023	1	Oct/Nov	\$161,926	
2023	2	Dec/Jan	\$162,035	
2023	3	Feb/Mar	\$162,218	
2023	4	Apr/May	\$162,368	
2023	5	Jun/Jul	\$162,502	
2023	6	Aug/Sept	\$162,502	Est
			<u>\$973,551</u>	13%
2024			\$1,051,435	8%
Anticipated Revenue Increase			<u>\$77,884</u>	

Usage Fees

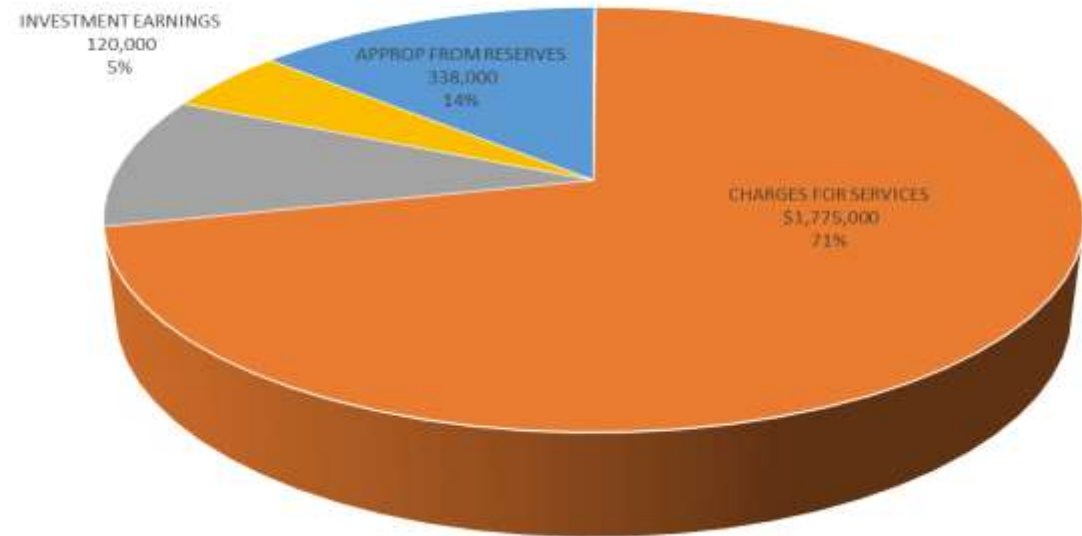
FY	Cycle	Months	Kgal	Amount	MoM %Δ	
2022	1	Oct/Nov	37,839	\$72,879		
2022	2	Dec/Jan	38,244	\$79,336	9%	Actual
2022	3	Feb/Mar	41,006	\$83,798	6%	Actual
2022	4	Apr/May	46,134	\$89,379	7%	Actual
2022	5	Jun/Jul	38,852	\$71,778	-20%	Actual
2022	6	Aug/Sept	49,291	\$91,661	28%	Actual
			<u>251,366</u>	<u>\$488,831</u>		
2023	1	Oct/Nov	47,491	\$103,715	13%	Actual
2023	2	Dec/Jan	50,653	\$117,215	13%	Actual
2023	3	Feb/Mar	53,764	\$123,510	5%	Actual
2023	4	Apr/May	50,855	\$114,817	-7%	Actual
2023	5	Jun/Jul	42,785	\$98,021	-15%	Actual
2023	6	Aug/Sept		\$112,724	15%	Est
			<u>245,548</u>	<u>\$670,002</u>		
2024				\$723,602	8%	Est
Anticipated Revenue Increase				<u>\$53,600</u>		



Proposed FY2024 Sewer Fund (Revenues)

- Overall increase in revenues by 32.3% (primarily due to increase in available grant funds for Capital Projects).
- The preliminary Budget assumed an 8% rate increase (adds \$130K in revenue) based on 5-year forecast

REVENUE SOURCE	A	B	C	C-A	(C-A) / A
	Budget 2023	Est. Actuals 2023	Proposed 2024	Budget to Budget \$ Chng	Budget to Budget % Chng
CHARGES FOR SERVICES	\$1,524,334	\$1,645,417	\$1,775,000	\$ 250,666	16.4%
GRANTS	-	-	250,000	250,000	100.0%
INVESTMENT EARNINGS	21,000	101,503	120,000	99,000	471.4%
APPROP FROM RESERVES	331,269	-	338,000	6,731	2.0%
Total	<u>\$1,876,603</u>	<u>\$1,746,920</u>	<u>\$2,483,000</u>	<u>\$ 606,397</u>	32.3%

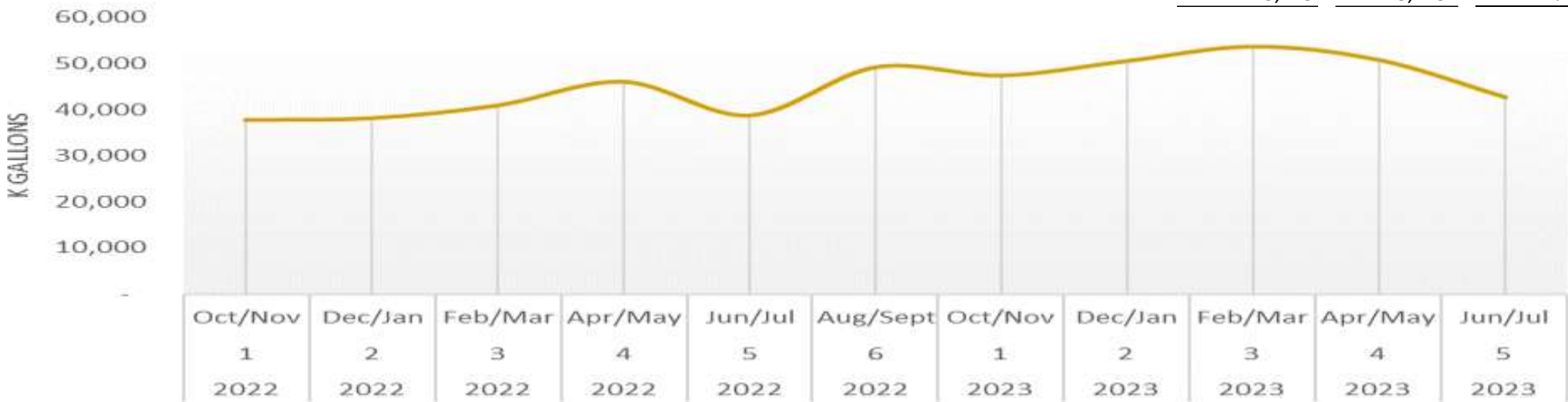




Proposed FY2024 Sewer Fund (Revenue Data)

- Compared to the prior year (FY2022), Sewer Treatment is up by 22% through the first 5 cycles of FY2023. Nearly identical to water,

Sewer Treatment





Proposed FY2024 Sewer Fund (Expenditures)

- Increase in Operating Expense based on contract with Delray for Sewer Treatment and general inflationary price increases.
- Increase in CapX expenditures as a result of additional Grant Funds.

	A	B	C		C-A	(C-A) / A
EXPENDITURES BY CATEGORY	Budget 2023	Est. Actuals 2023	Proposed 2024	% of Total	Budget to Budget \$ Chng	Budget to Budget % Chng
OPERATING EXPENSES	\$ 1,431,603	\$ 1,081,000	\$ 1,563,000	63%	\$ 131,397	9.2%
CAPITAL OUTLAY	225,000	225,000	700,000	28%	475,000	211.1%
TRANSFERS	220,000	220,000	220,000	9%	-	0.0%
Total	\$ 1,876,603	\$ 1,526,000	\$ 2,483,000	100%	\$ 606,397	32.3%





Proposed FY2024 Sewer Fund Balance

- Healthy Fund Balance
- Transfers portion of ARPA Fund to GF for Fire Rescue
- 287 days cash in Unrestricted Fund Balance

Fund Balance	Estimate
Beginning Balance	\$ 2,654,554
Less: Transfer to GF	(925,518)
Surplus/(Deficit)	165,370
Ending Balance	<u>\$ 1,894,406</u>



Questions

File Attachments for Item:

B. Resolution No. 2023-022

A Resolution of the Town Commission of the Town of Highland Beach, Florida, adopting a Final Millage Rate of 3.4182 Mils for the Town's General Operating Funds for the fiscal year beginning October 1, 2023, and ending September 30, 2024; providing that the Final Millage Rate of 3.4182 Mils is 19.3006 percent greater than the computed rolled back rate of 2.8652 Mils; providing for severability, conflicts, and an effective date.



RESOLUTION NO. 2023-022

A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF HIGHLAND BEACH, FLORIDA, ADOPTING A FINAL MILLAGE RATE OF 3.4182 MILS FOR THE TOWN'S GENERAL OPERATING FUNDS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023, AND ENDING SEPTEMBER 30, 2024; PROVIDING THAT THE FINAL MILLAGE RATE OF 3.4182 MILS IS 19.3006 PERCENT GREATER THAN THE COMPUTED ROLLED BACK RATE OF 2.8652 MILS; PROVIDING FOR SEVERABILITY, CONFLICTS, AND AN EFFECTIVE DATE.

WHEREAS, a final budget has been reviewed and considered by the Town Commission of the Town of Highland Beach, Florida, for the ensuing year, with detailed information, including revenues to be derived from sources other than ad valorem levy, and the Town Manager has made recommendations as to the amount necessary to be appropriated for the ensuing year;

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

Section 1. That the final millage rate necessary to be levied against ad valorem valuation of property subject to taxation in the Town of Highland Beach, Florida, to produce a sufficient sum which together with departmental and other revenues will be sufficient to pay for appropriations made in the budget for the fiscal year beginning October 1, 2023 and ending September 30, 2024, is hereby set at 3.4182 Mils, plus 0.1693 for voted debt service, for a final millage rate of 3.5875.

Section 2. The final millage rate of 3.4182 is 19.3006 percent greater than the computed rolled-back rate of 2.8652.

Section 3. 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 as eliminated and shall in no way affect the validity of the remaining portions of this Resolution.

Section 4. All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

Section 5. This Resolution shall become effective immediately upon passage.

DONE AND ADOPTED by the Town Commission of the Town of Highland Beach, Florida, this **5th** day of **September 2023**.

ATTEST:

Natasha Moore, Mayor

**REVIEWED FOR LEGAL
SUFFICIENCY**

Lanelda Gaskins, MMC
Town Clerk

Glen Torcivia, Town Attorney
Town of Highland Beach

VOTES:

YES NO

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

File Attachments for Item:

C. Resolution No. 2023-023

A Resolution of the Town Commission of the Town of Highland Beach, Florida, adopting a Final Budget for the fiscal year beginning October 1, 2023, and ending September 30, 2024; determining and fixing the amounts necessary to carry on the government of the Town for the ensuing year; providing for severability, conflicts, and an effective date.



RESOLUTION NO. 2023-023

A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF HIGHLAND BEACH, FLORIDA, ADOPTING A FINAL BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023, AND ENDING SEPTEMBER 30, 2024; DETERMINING AND FIXING THE AMOUNTS NECESSARY TO CARRY ON THE GOVERNMENT OF THE TOWN FOR THE ENSUING YEAR; PROVIDING FOR SEVERABILITY, CONFLICTS, AND AN EFFECTIVE DATE.

WHEREAS, a final budget has been prepared by the Town Manager estimating expenditures and revenues of the Town for the ensuing year, with detailed information, including revenues to be derived from sources other than the ad valorem levy, and the Town Manager has made recommendations as to the amount necessary to be appropriated for the ensuing year; 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 year.

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

Section 1. That the final budget of the Town of Highland Beach, for the fiscal year beginning October 1, 2023, and ending September 30, 2024, 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. There is hereby appropriated the sum of \$30,796,710 in new revenue, for the payment of operating expenditures for the Town Government pursuant to the terms of the above budget as summarized in Exhibit A.

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 2022/2023 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 2023/2024 fiscal year.

Section 4. 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 5. All Resolutions or parts of Resolutions in conflict herewith are hereby repealed to the extent to such conflict.

Section 6. This Resolution shall become effective immediately upon its passage.

DONE AND ADOPTED by the Town Commission of the Town of Highland Beach, Florida, this **5th** day of **September 2023**.

ATTEST:

Natasha Moore, Mayor

**REVIEWED FOR LEGAL
SUFFICIENCY**

Lanelda Gaskins, MMC
Town Clerk

Glen Torcivia, Town Attorney
Town of Highland Beach

VOTES:

YES NO

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

Exhibit A

Resolution No. 2023-023

08/31/2023

BUDGET REPORT FOR TOWN OF HIGHLAND BEACH
Calculations as of 07/31/2023

GL NUMBER AND DEPARTMENT	DESCRIPTION	2021-22 ACTIVITY	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 07/31/23	2023-24 COMM. REVIEW BUDGET
511.000	TOWN COMMISSION	\$ 174,127	\$ 213,646	\$ 181,646	\$ 239,012
512.000	TOWN MANAGER	559,693	563,537	457,672	604,680
512.100	TOWN CLERK	381,864	431,999	302,319	369,300
513.000	FINANCE	517,804	624,815	479,058	619,800
514.000	LEGAL COUNSEL	115,098	146,346	77,339	194,165
519.000	PUBLIC WORKS	298,726	398,310	273,980	516,390
519.100	POST OFFICE	124,422	156,972	106,113	156,000
519.300	SHARED SUPPORT SERVICES	472,920	696,251	597,856	765,560
521.000	POLICE DEPARTMENT	2,675,570	3,046,125	2,401,420	3,482,900
522.000	FIRE RESCUE	5,617,956	12,417,077	8,397,480	11,903,074
534.000	SOLID WASTE	449,221	500,535	477,837	1,015,000
571.000	LIBRARY	415,586	459,992	362,195	463,400
581.000	INTERFUND TRANSFERS	1,094,436	1,000,519	833,764	506,753
590.000	RESERVE FOR CONTINGENCY				250,000
APPROPRIATIONS - FUND 001		12,897,423	20,656,124	14,948,679	21,086,034
Fund 103 - DISCRETIONARY SALES TAX FUND					
574.000	DISCRETIONARY SALES TAX- IST	335,355	507,834	139,312	586,000
APPROPRIATIONS - FUND 103		335,355	507,834	139,312	586,000
Fund 106 - Building Department Fund					
524.000	BUILDING DEPARTMENT	1,320,775	1,874,515	1,300,546	1,918,570
APPROPRIATIONS - FUND 106		1,320,775	1,874,515	1,300,546	1,918,570
Fund 401 - WATER SYSTEM					
533.000	WATER SYSTEM OPERATIONS	3,503,678	5,061,214	3,856,158	4,723,106
APPROPRIATIONS - FUND 401		3,503,678	5,061,214	3,856,158	4,723,106
Fund 402 - SEWER SYSTEM					
535.000	SEWER SYSTEM OPERATIONS	1,285,459	1,876,603	1,081,342	2,483,000
APPROPRIATIONS - FUND 402		1,285,459	1,876,603	1,081,342	2,483,000
APPROPRIATIONS - ALL FUNDS		\$ 19,342,690	\$ 29,976,290	\$ 21,326,037	\$ 30,796,710