

**ADOPTED ANNUAL BUDGET
FISCAL YEAR 2020-2021**



**Prepared By:
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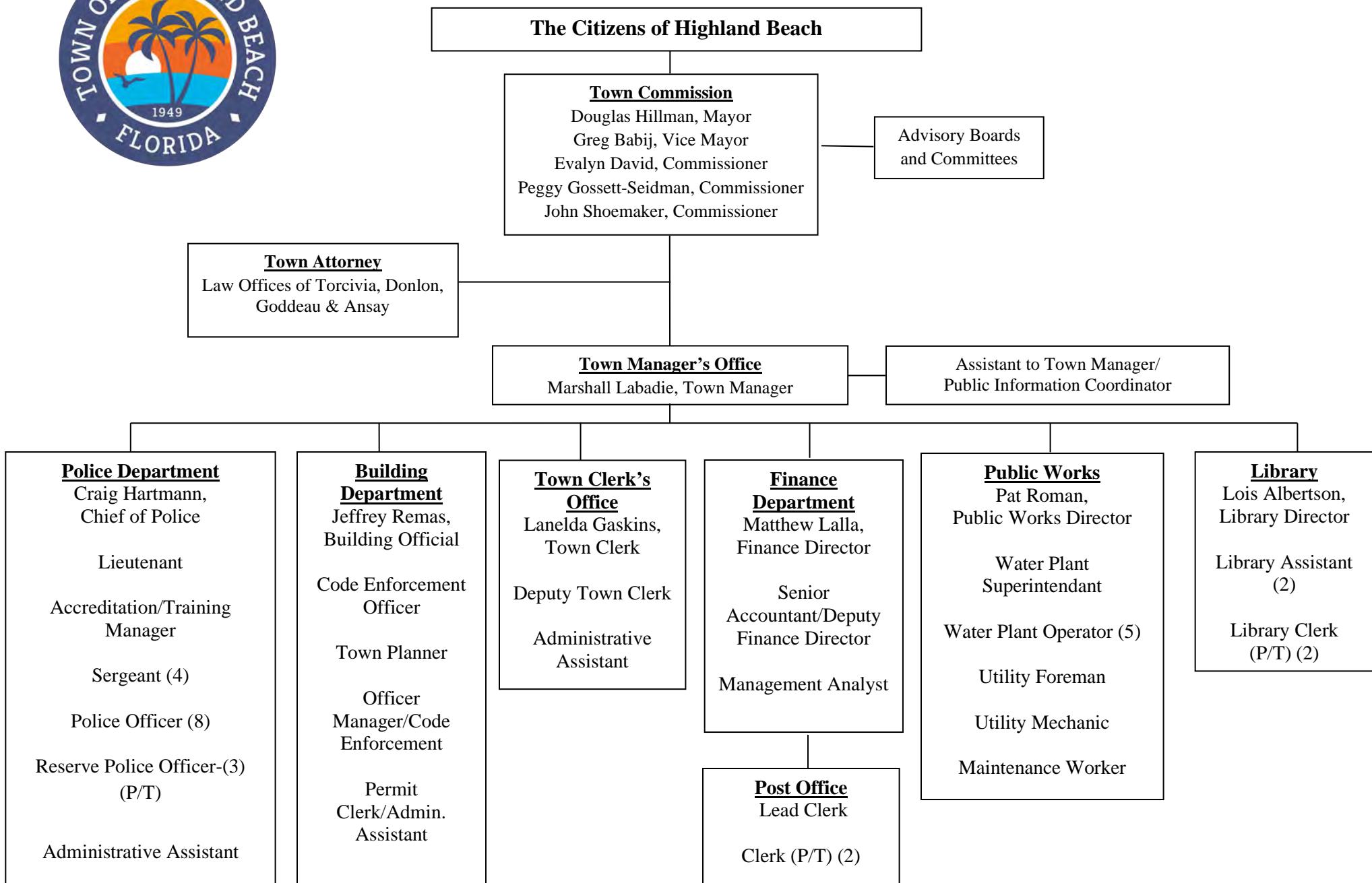
“Working to Protect Our Unique Sense of Place”

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TOWN OF HIGHLAND BEACH Organization Chart



EXECUTIVE SUMMARY

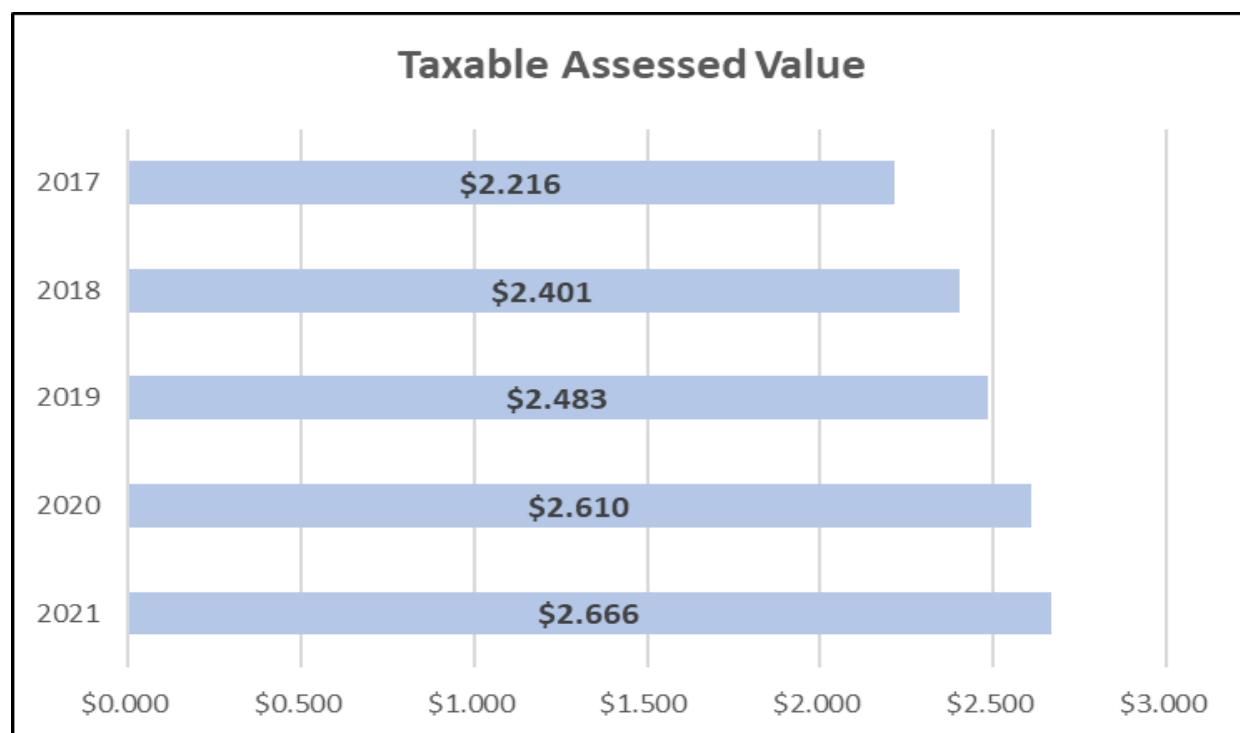
September 8, 2020

Honorable Mayor, Vice-Mayor and Town Commissioners,

In accordance with the requirements of State Statutes and Chapter 2- Administration, Article III, Section 2-48 (4) of the Town of Highland Beach Municipal Code, we are herewith submitting for your consideration the proposed operating and capital budget for Fiscal Year 2020/2021. This budget sets forth the fiscal plan for the delivery of Town services to our residents beginning October 1, 2020 with the intend mission of “Working to Protect Our Unique Sense of Place”.

Introduction

The overall economic condition of the Town of Highland Beach has steadily improved since FY 2011/2012 – the low point after the housing bubble burst. Home sales, new construction and substantial redevelopment/renovation of property have perpetuated increases in the tax base of the Town. In addition, increases in assessed values by the

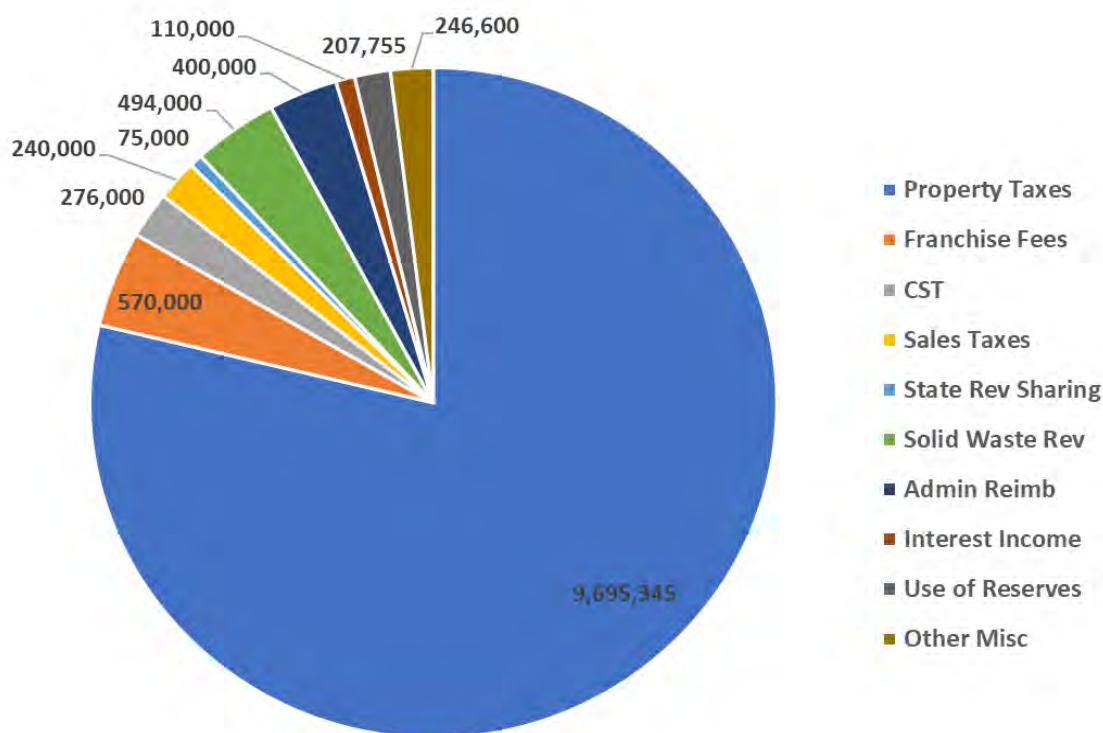


Palm Beach County Property Appraiser's Office have insured a reliable increase in ad valorem tax revenues year over year. The Town is nearly built-out, with just a few remaining parcels that are available for development. Over the last year, approximately \$20.75 million worth of new construction was added to the tax base. The trend of replacing the older single-story homes with larger multi-story homes has continued throughout the community and several condominiums are under rehabilitative construction. The estimated tax base for fiscal year 2021 is \$2,666,275,268, an increase of 2.46% compared to the prior fiscal year values.

The proposed operating millage rate of 3.2294 is unchanged from the current rate and 1.66% higher than the computed rolled back rate of 3.1767. The debt service millage rate is 0.5584, a decrease from the current rate of 0.5703. Therefore, the total proposed millage rate for the Town of Highland Beach is anticipated to be 3.7878, an overall decrease of 0.0119 mills. An increase in Ad Valorem Taxes and a judicious use of the ample reserves within the Town's General Fund provide the resources needed to carry out the Town's priorities for the next fiscal year. The proposed millage rates are calculated on the July 1st certified values and will be the basis for setting the millage rates for the FY 2021 budget.

Revenues

The Town's primary source of revenue is ad valorem taxes, making up about 79% of the total General Fund budget. This percentage represents about the same percentage as FY 2020 (80%).



While reliance on a single revenue source may present funding challenges as this revenue source can be negatively impacted by State legislation, the Town's reliance on ad valorem revenue has provided some insulation to the negative economic impacts of COVID-19. The Town's operating millage rate is proposed to remain unchanged at 3.2294. With the growth in taxable assessed values, the FY 2021 projection for ad valorem taxes is increased when compared to the FY 2020 adopted budget. Other major revenue categories, including Half-Cent Sales Taxes, State Revenue Sharing and Interest Income, are projected to drop as a result of the negative economic impacts of the current global pandemic.

Rates and Fees

The Solid Waste and Recycling Fees set by the Town are sufficient to cover the contractual costs for collection and disposal. Water and sewer rates are estimated to increase by 3% in accordance with the rate plan adopted by the Commission in FY 2016. This increase will generate an estimated additional \$63,560 in water fund revenues and \$34,230 in sewer fund revenues. Further adjustments in water and sewer rates for FY 2021 are recommended in the recently completed water and sewer rate study. This rate study provides estimates of the impact of covering debt service costs associated with the Water Enterprise Fund through water rates instead of the current method of using ad valorem taxes to pay these debt service costs. In addition, the rate study provides estimates of the impact of converting the current flat fee for sewer service to a rate based on volume of water used. The impacts of these changes are not factored into the FY 2021 budget as the final determination of water and sewer rates will not be known until after the FY 2021 budget is adopted.

Personnel

Local government is primarily a service-based industry; thus, personnel costs (including outsourcing) typically dominate the budgets. As such, the Town's personnel costs (including outsourced jobs) represent approximately 65% of the total general fund budget. The Town outsources legal services, fire rescue services, and solid waste/recycling collection services.

The proposed budget includes increases in compensation for all bargaining and non-bargaining unit employees. The two current collective bargaining agreements expire at the end of FY 2020. Two tentative collective bargaining agreements, covering the next three fiscal years, are in the process of ratification. Non-bargaining employees also receive merit raises, as determined by the Town's Personnel Rules and Regulations, that are generally on par with those received by bargaining unit employees. These increases in compensation, including the costs of related fringe benefits, are estimated to cost \$262,100 for all Town employees.

Pension

The Town participates in the Florida Retirement System (FRS). The FRS is a single retirement system administered by the Florida Department of Management Services, Division of Retirement, and consists a multiple-employer defined benefit plan and other nonintegrated programs. The Town's total estimated pension contributions for FY 2021 to be approximately \$658,000. The Florida Legislature establishes uniform contribution rates for participating employers and employees. Contribution rates for the fiscal year are estimated to be as follows:

	Percent of Gross Salary October 1, 2020 to June 30, 2021		Percent of Gross Salary July 1, 2021 to September 30, 2021 (estimated 4% increase)	
Class	Employee	Employer	Employee	Employer
Regular	3.00	10.00	3.00	10.40
Special Risk- Police	3.00	24.45	3.00	25.43
Elected Officials	3.00	49.18	3.00	51.15
Senior Management	3.00	27.29	3.00	26.43
DROP	0.00	16.98	0.00	15.18

Other Insurance Premiums

The FY 2021 budget anticipates a 10% increase in property and liability insurance premiums due to the current market for reinsurance. Workers Compensation premiums are anticipated to remain unchanged. Total budget for property, liability, and workers compensation insurance is estimated to be \$394,250.

Capital Improvements and Major Repairs/Replacement

The Building Department Special Revenue Fund request includes \$25,000 for the replacement of carpeting in the Building Department offices. The Discretionary Sales Surtax Special Revenue Fund request includes capital projects totaling \$490,000:

- \$250,000 for a new roof for Town Hall
- \$240,000 for continuation of crosswalk improvements on Ocean Boulevard.

The Water Enterprise Fund requests includes capital projects totaling \$305,500:

- \$80,000 for the replacement of the east chiller in the Water Treatment Plant A/C system
- \$100,000 for the replacement of two chemical storage day tanks
- \$100,000 for the rehabilitation of both shallow injection wells
- \$25,000 for the replacement of carpeting in the Water Department offices

The Sewer Enterprise Fund requests includes capital projects totaling \$425,000:

- \$150,000 for the rehabilitation of Lift Station #1
- \$250,000 for Phase 1 of the rehabilitation of WW collection pipes
- \$25,000 for two Tide flex check valves for stormwater collection
- An undetermined amount of additional capital funding will be needed for Sewer laterals and linings following the results of a video examination of the Town's sewer laterals which is currently underway.

Balancing the Budgets

As of September 30, 2019 (date of the latest available audited figure), the unassigned portion of the fund balance of the Town's General Fund stood at 51.8 percent of General Fund expenditures and transfers out – an increase of over \$552,000 from the prior fiscal

year. The unassigned portion of fund balance is not obligated in any manner and is available for general purposes. In the FY 2021 Budget, \$207,755 of these available funds are being used to avoid an increase in ad valorem taxes. After pledging this amount for use in balancing the FY 2021 Budget, the unassigned portion of the Town's General Fund is forecast to reflect approximately 48 percent of General Fund expenditures and transfers out.

Overview of General Fund Revenues

The General Fund accounts for practically all of the Town's basic operating functions. Ad valorem taxes represent about 79% of the General Fund revenue. Other major revenue sources within the General Fund include Electric Franchise Fees, Communication Services Tax, Solid Waste/Recycling Fees, Half-Cent Sales Taxes, and State Revenue Sharing.

Revenues	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	Dollar Change	Percent Change
311.000 Current Ad Valorem Taxes	8,925,672	9,521,775	9,695,345	173,570	1.82%
312.000 Local Optional Gas Tax	36,299	31,000	31,000	0	0.00%
313.100 Franchise Fees-FPL	667,475	465,000	550,000	85,000	18.28%
313.400 Franchise Fees-FPU	19,641	19,500	20,000	500	2.56%
313.600 Communications Svc Tax	281,279	276,000	276,000	0	0.00%
322.000 Building Permits	921,174	0	0	N/A	N/A
335.120 State Revenue Sharing	105,626	96,000	75,000	(21,000)	-21.88%
335.150 Alcoholic Bev. Licenses	636	700	700	0	0.00%
335.180 Half-Cent Sales Tax	271,314	295,000	240,000	(55,000)	-18.64%
335.190 Motor Fuel Tax Rebate	1,474	1,200	1,200	0	0.00%
335.195 Recycling Revenue Sharing Pro	1,380	5,000	5,000	0	0.00%
335.210 FDOT- Streetlight Subsidy	18,669	18,000	18,000	0	0.00%
338.000 Share County Occup. Lic.	10,407	8,500	8,500	0	0.00%
341.900 Zoning Fees, Board Review Fee	7,316	0	0	N/A	N/A
341.920 Certif.,Copies,Lien Search	48,903	40,000	40,000	0	0.00%
343.400 Garbage/Solid Waste Rev.	470,716	480,000	494,000	14,000	2.92%
351.000 Court Fines	1,255	1,500	1,500	0	0.00%
351.100 Misc Police Income	945	1,200	1,200	0	0.00%
352.000 Library Fines & Fees	3,900	7,000	7,000	0	0.00%
354.200 Violation Of Local Ord.	50	1,000	1,000	0	0.00%
361.000 Interest On Investments	214,143	145,000	110,000	(35,000)	-24.14%
361.100 Interest Income- Tax Coll.	1,892	5,000	2,500	(2,500)	-50.00%
362.000 Rent- U.S. Postal Station	25,000	25,000	25,000	0	0.00%
362.200 Lease-Sprint PCS	41,654	42,000	42,000	0	0.00%
364.000 Sale Of Surplus Assets	0	2,000	2,000	0	N/A
369.100 Administrative Reimb.	298,550	352,900	400,000	47,100	13.35%
369.300 Insurance Reimbursements	23,055	15,000	15,000	0	N/A
369.400 Other Miscellaneous Rev.	75,833	15,000	15,000	0	0.00%
369.600 Reimb- Delray Beach	88,343	30,000	30,000	0	0.00%
389.900 Appropri. From Reserve	0	0	207,755	207,755	0.00%
Total Revenues -- General Fund	\$12,562,601	\$11,900,275	---	---	---
Gen. Fund Rev. Less Bldg. Dept.	\$11,634,111	\$11,900,275	\$12,314,700	\$414,425	3.48%

Ad Valorem Taxes- The Town is authorized under State Statute to levy up to 10 mills of property tax for operating purposes. The proposed operating millage rate is 3.2294, which is the same millage rate as FY 2020. This rate is based on the July 1st certified tax base values – which increased 2.46% – equating to \$173,570 in additional budgeted revenue using the 3.2294 millage rate. The debt service millage rate is 0.5584, a decrease from the FY 2020 rate of 0.5703. Therefore, the total proposed millage rate for the Town of Highland Beach is 3.7878, an overall decrease of 0.0119 mills. The Town continues to have one of the lowest operating millage rates among all municipalities in Palm Beach County. The total proposed millage rate of 3.7878 equates to approximately \$9.7 million in ad valorem tax revenues, of which \$8.27 million is for operating and \$1.43 million is for debt service.

Gas Taxes - The Town receives a share of gas taxes levied by Palm Beach County based upon its population relative to other incorporated cities in the County, and the taxes are levied as pennies per gallons of fuel sold. This revenue source, which is based on fuel consumption, has been steady during the past several years even as fuel prices have fluctuated. Budgetary projections are established based using trend analysis, taking into account any changes in tax policy. The FY 2021 budget projection is the same as the current year projection.

Franchise Fees - The Town receives Franchise Fees from Florida Power and Light (FPL) equal to 5.9% of gross sales and Florida Public Utilities equal to 6.5% of gross sales in exchange for allowing them the right to conduct business in the Town's rights-of-way. These revenues are based upon the trend of actual collections, combined with any changes in franchise fee rates. The FY 2021 budget increased due to higher receipts in recent years, along with a small increase in FPL residential rates. Therefore, FY 2021 proposed revenues (FPL- \$550,000 and FPU- \$20,000) are higher than the FY 2020 adopted budget.

Utility Services Tax - This category includes the Communications Services Tax, with a rate of 5.22% and proposed revenue of \$276,000 – the same as the current year projection. This revenue source has been steady for several years.

Licenses and Permits - This category includes building permits. With the creation of the Building Department Special Revenue Fund to comply with recently passed legislation requiring that these revenues be segregated, these revenues are no longer part of the General Fund. Information on building permit revenues is included in the description of the Building Department Special Revenue Fund.

Intergovernmental - These revenues are derived from other governmental units including the Federal Government, State of Florida, and Palm Beach County. Most of this revenue is comprised of distributions from the State of Florida, which includes State Revenue Sharing that is authorized by Florida Statutes, collected by the State, and distributed to all municipalities based upon formula that uses population as a key variable. The proposed budget includes \$348,400 in State distributions (a decrease of \$75,600), including State Revenue Sharing (\$75,000 – down \$21,000 from FY 2020) and Half-Cent Sales Tax (\$240,000 – down \$55,000 from FY 2020), as well as smaller items like

Alcoholic Beverage Licenses, Motor Fuel Rebates, Recycling Revenue Sharing Program, and the FDOT Streetlight Subsidy.

Charges for Services - In order to deliver services expected by the community, the Town has established a comprehensive rate schedule of Charges for Services. Revenues in this category are fairly stable. The most significant of these services in terms of revenue generated is Solid Waste/Recycling Fees (\$494,000).

Fines and Forfeitures - Fines are levied against violations settled in Palm Beach County Court, parking citations, code enforcement violations, and overdue library books. The primary intent of any fine is to achieve compliance with the Town Code rather than generate a revenue stream to balance the budget. The Town is conservative in budgeting for fines, especially Code Enforcement, and the budget for FY 2021 for all fine revenues is \$10,700 – the same amount as FY 2020.

Miscellaneous - Revenues in this category include interest earnings, rent, cell tower lease payments, administrative reimbursements from other funds, ambulance transport fees, and other general revenue items. Interest earnings are projected to decrease substantially in FY 2021 as a result of the market conditions caused by COVID-19. Rent and lease payments are based upon contracts with the U.S. Postal Service and Sprint. Projections for ambulance transport fees are based on trend analysis of the prior years. The total budget for this category is up 1.5% to \$641,500.

Use of Budget Surplus – The proposed FY 2021 budget includes the pledging of \$207,755 of reserves to balance the budget and avoid a property tax increase.

Overview of General Fund Expenditures

The General Fund is the primary operating fund of the Town. The Police and Fire Departments make up the largest portions of the overall budget, followed by the Finance Department, Solid Waste/Recycling, and the Library. As indicated in the following chart, the Building Department expenditures will no longer be recorded in the General Fund in order to comply with State legislation which requires these funds to be segregated.

Town Commission – The Commission budget includes compensation for the five elected officials, stipends paid to advisory board members, communications to Town residents, and funds for community events such as Light Up the Holidays and the Spring Fling.

Town Manager – The department provides funds for the Town Manager and the Assistant to the Town Manager/Public Information Coordinator.

Town Clerk – The Town Clerk's budget is up due to the addition of a document management initiative to scan existing paper records.

Finance – The proposed department budget includes the full-year cost of a new position (Management Analyst) added during FY 2020 to improve customer service in Utility Billing and operational efficiency in the Finance Department. The Finance Department budget

request also includes \$115,000 for the implementation of an ERP/Town-wide financial information system to replace the existing system which is about 20 years old.

Legal – The legal counsel budget covers the cost of the Town's general counsel provided by the Law Office of Torcivia, Donlon, and Ansay and the cost of labor attorney services.

Expenditures	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	Dollar Change	Percent Change
Town Commission	\$161,082	\$183,575	\$178,575	(5,000)	-2.72%
Town Manager	405,172	361,320	381,890	20,570	5.69%
Town Clerk	343,869	375,550	388,080	12,530	3.34%
Finance	354,602	519,000	501,655	(17,345)	-3.34%
Legal Counsel	196,536	175,000	175,000	0	0.00%
Public Works	175,961	358,300	353,150	(5,150)	-1.44%
Post Office	104,939	135,600	142,940	7,340	5.41%
OGG Non-Departmental	352,889	362,040	397,670	35,630	9.84%
Police Dept.	2,388,542	2,566,550	2,599,376	32,826	1.28%
Fire-Rescue	4,155,818	4,469,700	4,782,579	312,879	7.00%
Building Dept.	745,816	0	0	N/A	N/A
Solid Waste	435,645	454,500	468,135	13,635	3.00%
Libraries	379,890	407,140	413,650	6,510	1.60%
Interfund Transfers	1,429,500	1,482,000	1,482,000	0	0.00%
Reserve for Contingency	14,814	50,000	50,000	0	0.00%
Total Expenditures -- General Fund	\$11,645,075	\$11,900,275	---	---	---
Gen. Fund Exp. Less Bldg. Dept.	\$10,899,259	\$11,900,275	\$12,314,700	\$414,425	3.48%

Public Works – Operating expenses within the budget reflect a decrease of \$5,150. The majority of the decrease in the Department's FY 2021 budget is due to a reduction in professional fees and general repairs & maintenance.

Post Office – The Town operates a United States Postal Services contract postal sub-station. The USPS subsidizes the cost of operations with an annual payment of \$25,000. The department is staffed by 1 full-time and 2 part-time employees. The proposed budget reflects an increase of \$7,340 for FY 2021.

Other General Government – The budget includes expenses for information technology systems and support, the General Fund's portion of property, liability, and auto insurance, as well as funds for the Town's telecommunication services. Overall, the budget has increased by \$35,630 due to increased spending for IT services and increased insurance costs.

Police – The Police budget includes funds to pay for the operations of the department. The Police operating budget reflects an increase of \$32,826 for FY 2021. In most previous years the Police Department budget request included the replacement of one patrol vehicle. For FY 2021, the request for a new patrol vehicle is being deferred.

Fire Rescue – This department budget includes the annual fee paid to the City of Delray Beach for Fire Rescue Services in Highland Beach. The FY 2021 Budget for Fire-Rescue

is being set with a 7 percent increase. The majority of this increase is due to contractual raises for the employee salaries and pension costs. Additionally, the Town has budgeted \$30,000 for repairs and maintenance to the building. The Town pays the City of Delray Beach the estimated budget amount over equal monthly installments. At the close of the fiscal year, the City reconciles their actual costs and the Town is either issued a credit for overpayment or a bill for underpayment.

Building Department – The budget for the Building Department is appropriated in a Special Revenue Fund in order to comply with State legislation requiring the segregation of these funds.

Garbage/Solid Waste – The Town contracts with Waste Management for solid waste and recycling collection services. The contract with Waste Management was extended in April 2020 for a three-year term. The amount requested in this budget includes a 3% increase for FY 2021.

Library – The Library Department is a cultural center, providing resources for community enrichment. This includes books, audio-visual materials, periodicals, computer access, and senior and children's activities. The Library operates with a small number of compensated staff and continues to rely on volunteer contributions. The FY 2021 Library Department budget reflects an increase of \$6,510.

Interfund Transfer – The General Fund collects ad valorem taxes for debt payments as well as operating activities. The entire portion dedicated to debt is for the Water Fund. The General Fund transfers these funds (\$1,430,000) to the Water Fund throughout the year. The amount of \$52,000 is transferred to the Building Department Special Revenue Fund to cover a portion of the costs of the Town Planner position.

Reserve for Contingency – This budget represents a “catch all” for unforeseen, unbudgeted projects or events that occur throughout the year. The budget amount is set at \$50,000 for FY 2021 to reflect recent experience.

Discussion of Other Funds

Building Department Special Revenue Fund

The revenues and expenditures associated with the Building Department are recorded in a Special Revenue Fund in order to comply with State legislation which requires the segregation of these funds. The Building Department provides Building Permit Processing, Inspections, Plans Review, and Zoning Administration. The Town's permit revenue is intended to offset all costs of the permitting operation over time but not necessarily within the same fiscal year. The Building Department utilizes a hybrid service delivery model with a mix of in-house staff and contractual services to better respond to the economic cycles within the construction industry.

Building Dept. Special Revenue Fund Revenues	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Dollar Change	Percent Change
Buidling Permits	\$921,174	\$773,730	\$830,000	\$56,270	7.27%
Zoning Fees & Board Review Fees	\$7,316	\$12,000	\$12,000	\$0	0.00%
Transfer from General Fund	\$0	\$52,000	\$52,000	\$0	N/A
Total Revenues	\$928,490	\$837,730	\$894,000	\$56,270	6.72%
Building Dept. Special Revenue Fund Expenditures	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Dollar Change	Percent Change
Personal Services	\$427,138	\$502,300	\$524,000	\$21,700	4.32%
Operating Expenses	\$306,509	\$281,930	\$342,800	\$60,870	21.59%
Capital Outlay Expenses	\$0	\$53,500	\$27,200	(\$26,300)	N/A
Total Expenditures	\$733,647	\$837,730	\$894,000	\$56,270	6.72%

Building Department revenue is generated from construction permits and fees. Building activity in the Town has remained steady, due to trends in the economy and the real estate market. The past few years have seen a large number of permits for single family home demolition and rebuilds, due to the Town's reputation for being one of the premier communities in South Florida. Although it is evident that the building trend is not slowing down, the budgeted amounts are cautiously optimistic. Construction permits and fees are solely intended to generate revenue for the full recovery of Department costs and no portion of these revenue is used for any other operating purpose. A transfer from the General Fund covers partial cost of the Town Planner position which cannot be funded with building permit revenue.

Discretionary Sales Tax Special Revenue Fund

Revenues	FY 2019 Actuals	FY 2020 Budget	FY 2020 Projections	FY 2021 Budget
Discretionary Sales Surtax	\$265,116	\$265,000	\$215,000	\$220,000
Interest Earning	\$5,362		\$2,160	
Appropriation from Reserves	\$0	\$145,000	\$0	\$270,000
Total Revenues	\$270,478	\$410,000	\$217,160	\$490,000
Expenditures	FY 2019 Actuals	FY 2020 Budget	FY 2020 Projections	FY 2021 Budget
Professional Fees	\$130,558	\$0	\$50,000	\$0
Renewals & Replacements	\$0	\$45,000	\$45,000	\$0
Buildings	\$0	\$50,000	\$50,000	\$250,000
Improvements Other Than Bldgs.	\$179,558	\$315,000	\$25,000	\$240,000
Total Expenditures	\$310,116	\$410,000	\$170,000	\$490,000

The Discretionary Sales Tax Fund is a special revenue fund established to account for the collection and expenditure of proceeds of Palm Beach County's One Penny Infrastructure Surtax. The Town anticipates collecting approximately \$220,000 from the sales surtax in FY 2021.

Proceeds are dedicated for infrastructure related projects. Proposed projects for FY 2021 include a new roof for Town Hall and the continuation of crosswalk improvements on Ocean Boulevard.

Water System Enterprise Fund

The Water System Fund is one of two enterprise funds the Town operates. The fund accounts for all revenues and costs associated with the treatment and distribution of potable water to the Town's residents. The fund covers the salaries and benefits of 10 employees/plant operators, operating expenses of the system, debt service on the plant, and capital improvements. The costs of operating the plant are funded primarily by user rates billed to Highland Beach residents based on water consumption.

Water Fund Revenues (Fund 401)	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Dollar Change	Percent Change
Charges for Service	\$2,044,913	\$2,149,430	\$2,212,990	63,560	2.96%
Miscellaneous Revenue	\$228,051	\$210,000	\$192,350	(17,650)	-8.40%
Use of Net Position (Reserves)	\$0	\$629,500	\$570,539	(58,961)	-9.37%
Transfer from General Fund (Taxes)	\$1,429,500	\$1,430,000	\$1,430,000	0	0.00%
Total Revenues	\$3,702,464	\$4,418,930	\$4,405,879	(13,051)	-0.30%
Water Fund Expenditures	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Dollar Change	Percent Change
Personal Services	\$1,021,529	\$841,210	\$884,000	42,790	5.09%
Operating Expenses	\$1,880,271	\$1,520,995	\$1,597,655	76,660	5.04%
Capital Outlay	\$26,834	\$435,500	\$305,000	(130,500)	-29.97%
Debt Service	\$310,599	\$1,549,225	\$1,549,224	(1)	0.00%
Other Uses	\$0	\$72,000	\$70,000	(2,000)	-2.78%
Total Expenditures	\$3,239,233	\$4,418,930	\$4,405,879	(13,051)	-0.30%

A rate study was recently completed to determine the need for adjustments in rates over the next five years. A similar rate study was prepared in November 2015. The rate study estimates the rate increase necessary for the water utility to self-support its outstanding debt instead of the current method of transferring ad valorem revenue into the Water Enterprise Fund to pay debt service costs. Debt service costs total \$1,549,224 for FY 2021. All of the currently outstanding debt of the Town has been issued for Water Enterprise Fund projects.

Sewer System Enterprise Fund

The Sewer Enterprise Fund is the other enterprise fund the Town operates. This fund accounts for revenues and costs associated with the collection, transmission, and treatment of the Town's wastewater. The Town contracts with the City of Delray Beach for this service. The Town pays the City \$3.39/1,000 gallons of wastewater treated.

Sewer Fund Revenues (Fund 402)	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Dollar Change	Percent Change
Charges for Service	\$1,128,148	\$1,142,270	\$1,176,500	\$34,230	3.00%
Miscellaneous Revenue	\$37,590	\$25,000	\$15,000	-\$10,000	-40.00%
Use of Net Position (Reserves)	\$0	\$342,730	\$733,850	\$391,120	114.12%
Total Revenues	\$1,165,738	\$1,510,000	\$1,925,350	\$415,350	27.51%
Sewer Fund Expenditures	FY 2019 Actuals	FY 2020 Budget	FY 2021 Budget	Dollar Change	Percent Change
Operating Expenses	\$1,046,307	\$1,275,000	\$1,440,350	\$165,350	12.97%
Capital Outlay	\$0	\$175,000	\$425,000	\$250,000	142.86%
Other Uses	\$0	\$60,000	\$60,000	\$0	N/A
Total Expenditures	\$1,046,307	\$1,510,000	\$1,925,350	\$415,350	27.51%

Currently, the Town bills Highland Beach residents a flat rate per dwelling unit to recover the cost of wastewater services. The flat rate fee will increase 3 percent on October 1, 2020. The recently completed rate study provides estimates of the sewer rates needed to convert from the present flat rate per unit to a volume-based sewer rate which will be tied to volume of water consumed. Implementation of the rate study during FY 2021 is likely to provide additional changes to sewer rates

Capital Project Funding for FY 2021

The Town's capital projects for FY 2020 are funded by Building Department revenues, Infrastructure Sales taxes, and unrestricted net position (reserves) of the Water and Sewer Enterprise Funds.

Fiscal Year	Fund	Project Name	Est. Cost	Funding Source
Total General Fund Capital Projects			\$0	
2021	Building Dept. Fund	Replace Bldg. Dept. Office Carpeting	\$25,000	Bldg. Permit Revenues/FB
Total Building Fund Capital Projects			\$25,000	
2021	Discret. Sales Surtax	Replace Town Hall Roof	\$250,000	Infrastructure Sales Tax
2021	Discret. Sales Surtax	Continuation of Crosswalks Project	\$240,000	Infrastructure Sales Tax
Total Discretionary Sales Surtax Projects			\$490,000	
2021	Sewer Enterprise Fund	Rehab. Lift Station #1	\$150,000	Sewer Fund Unrestricted Net Pos.
2021	Sewer Enterprise Fund	Sewer Laterals & Linings	(TDB)	Sewer Fund Unrestricted Net Pos.
2021	Sewer Enterprise Fund	WW Collection Sys Pipe Rehab. (Phase 1)	\$250,000	Sewer Fund Unrestricted Net Pos.
2021	Sewer Enterprise Fund	Stormwater - Tide Flex Check Valves (Two)	\$25,000	Sewer Fund Unrestricted Net Pos.
Total Sewer Fund Capital Projects			\$425,000	
2021	Water Enterprise Fund	Replace East Chiller in WTP A/C System	\$80,000	Water Fund Unrestricted Net Pos.
2021	Water Enterprise Fund	Replace Two Chemical Storage Day Tanks	\$100,000	Water Fund Unrestricted Net Pos.
2021	Water Enterprise Fund	Rehab. Of Both Shallow Injection Wells	\$100,000	Water Fund Unrestricted Net Pos.
2021	Water Enterprise Fund	Replace Pub. Works Dept. Office Carpeting	\$25,000	Water Fund Unrestricted Net Pos.
Total Water Fund Capital Projects			\$305,000	

Fund Balance

The Town's General Fund total fund balance is made up of a combination of financial resources to include: non-spendable (inventories), restricted (debt repayment fund), committed (designated by a resolution/ordinance), assigned (designated by policy), and unassigned (surplus/balance of funds). Staff anticipates the following fund balance totals beginning October 1, 2020:

Fund Balance Category	Amount	% of Gen. Fund Budget
Assigned - Disaster Recovery	\$1,022,120	8.30%
Assigned - Budget Stabilization	\$2,056,555	16.70%
Assigned - Fire-Rescue	\$109,765	N/A
Committed - Appropriation	\$207,755	N/A
Unassigned	\$6,025,000	48.93%
Total Fund Balance	\$9,421,195	79.17%

The Town's unassigned fund balance represents approximately 49 percent of the proposed FY 2021 General Fund budget for expenditures and transfers out. The Town's Fund Balance policy requires that a minimum of 16.7% (2 months of expenditures) of the then in-effect General Fund budget be set aside (assigned) for budget stabilization. The current policy also requires that a separate amount be set aside for disaster recovery and

that it be increased by \$100,000 each year up to a maximum of 8.3% of the then in-effect General Fund Budget. The Disaster Recovery Fund Balance account will have \$1,022,120 on October 1, 2020. During FY 2020, the Town's Fund Balance policy was amended to assign amounts received from the City of Delray Beach under the True-up Process of the Fire Rescue Services Contract for future Fire Rescue increases. The Town's Committed Fund Balance amount represents an appropriation from reserve to balance budget –which for FY 2021 equals \$207,755. Unassigned (surplus) fund balance totals an estimated \$6,025,000.

Conclusion

The proposed budget provides for the continuation of the vital Town services our residents rely upon every day. The Town's tax rates and fees will continue to be among the lowest in Palm Beach County. The proposed FY 2021 budget, using a conservative approach in forecasting both revenue and expenditures, includes pay increases for all Town employees, and investment in capital purchases and improvements.

Acknowledgements

A municipal budget cannot be put together without a lot of assistance from the Department Directors and their staffs. I am very proud of the efforts of our employees to continue to offer the highest quality of services. This document reflects a team effort that is led by the Town's Finance Director, Matthew Lalla.

Together, the entire staff is pleased to present you with this budget that accounts for your priorities and demonstrates our commitment to keeping Highland Beach a premier beachside residential community.

Respectfully submitted,



Marshall Labadie
Town Manager



Matthew Lalla
Finance Director

TOWN OF HIGHLAND BEACH
REVENUE COMPARISON FY 19-20 AND FY 20-21

FUND	REVENUE SOURCE	ADOPTED 2019-2020 BUDGET	PROPOSED 2019-2020 BUDGET	VARIANCE AMOUNT	VARIANCE PERCENT
GENERAL FUND	CURRENT AD VALOREM TAXES	9,521,775	9,695,345	173,570	1.8%
	LOCAL OPTION GAS TAX	31,000	31,000	-	0.0%
	FRANCHISE FEES	760,500	846,000	85,500	11.2%
	INTER GOVT REVENUE	424,400	348,400	(76,000)	-17.9%
	SOLID WASTE REVENUE	480,000	494,000	14,000	2.9%
	CHARGES FOR SERVICES	40,000	40,000	-	0.0%
	FINES AND FORFEITURES	10,700	10,700	-	0.0%
	INTEREST	150,000	110,000	(40,000)	-26.7%
	MISCELLANEOUS REVENUES	451,900	501,500	49,600	11.0%
	DELRAY REIMBURSEMENTS	30,000	30,000	-	0.0%
	APPROPRIATION FROM RESERVE	-	207,755	207,755	N/A
TOTAL GENERAL FUND		\$ 11,900,275	\$ 12,314,700	\$ 414,425	3.5%
SPECIAL REVENUE FUNDS					
DISCRETIONARY SALES SURTAX	DISCRETIONARY SALES TAX	265,000	220,000	(45,000)	-17.0%
	APPROPRIATION FROM RESERVE	145,000	270,000	125,000	86.2%
TOTAL SALES SURTAX FUND		\$ 410,000	\$ 490,000	\$ 80,000	19.5%
BUILDING DEPARTMENT	BUILDING PERMITS	773,730	830,000	56,270	7.3%
	CHARGES FOR SERVICES	12,000	12,000	-	0.0%
	TRANSFER FROM GF - TOWN PLANNER	52,000	52,000	-	0.0%
TOTAL BUILDING DEPT. FUND		\$ 837,730	\$ 894,000	\$ 56,270	6.7%
TOTAL SPECIAL REVENUE FUNDS		\$ 1,247,730	\$ 1,384,000	\$ 136,270	10.9%
ENTERPRISE FUNDS					
WATER UTILITY	WATER UTILITY REVENUE	2,118,710	2,182,270	63,560	3.0%
	CHARGES FOR SERVICES	30,720	30,720	-	0.0%
	INTEREST	60,000	35,000	(25,000)	-41.7%
	MISCELLANEOUS REVENUES	150,000	157,350	7,350	4.9%
	TXFR FROM GF - DEBT SERVICE	1,430,000	1,430,000	-	0.0%
	APPROPRIATION FROM RESERVE	629,500	570,539	(58,961)	-9.4%
TOTAL WATER UTILITY FUND		\$ 4,418,930	\$ 4,405,879	\$ (13,051)	-0.3%
SEWER UTILITY	SEWER UTILITY REVENUE	1,142,270	1,176,500	34,230	3.0%
	INTEREST	25,000	15,000	(10,000)	-40.0%
	APPROPRIATION FROM RESERVE	342,730	733,850	391,120	114.1%
TOTAL SEWER UTILITY FUND		1,510,000	1,925,350	415,350	27.5%
TOTAL ENTERPRISE FUNDS		5,928,930	6,331,229	402,299	6.8%
TOTAL ALL FUNDS		19,076,935	20,029,929	952,994	5.0%
LESS INTERFUND TRANSFERS		(1,482,000)	(1,482,000)	-	0.0%
GRAND TOTAL		17,594,935	18,547,929	952,994	5.4%

**TOWN OF HIGHLAND BEACH
EXPENDITURE COMPARISON FY 19-20 AND FY 20-21**

FUND	COST CENTER	ADOPTED 2019-2020 BUDGET	PROPOSED 2020-2021 BUDGET	VARIANCE AMOUNT	VARIANCE PERCENT
GENERAL FUND	TOWN COMMISSION	183,575	178,575	(5,000)	-2.7%
	TOWN MANAGER	361,320	381,890	20,570	5.7%
	TOWN CLERK	375,550	388,080	12,530	3.3%
	FINANCE	519,000	501,655	(17,345)	-3.3%
	LEGAL COUNSEL	175,000	175,000	-	0.0%
	PUBLIC WORKS	358,300	353,150	(5,150)	-1.4%
	POST OFFICE	135,600	142,940	7,340	5.4%
	OTHER GENERAL GOVERNMENT	362,040	397,670	35,630	9.8%
	LAW ENFORCEMENT	2,566,550	2,599,376	32,826	1.3%
	FIRE & RESCUE	4,469,700	4,782,579	312,879	7.0%
	SOLID WASTE COLLECTION	454,500	468,135	13,635	3.0%
	LIBRARY	407,140	413,650	6,510	1.6%
	INTERFUND TRANSFER - DEBT SERVICE	1,430,000	1,430,000	-	0.0%
	INTERFUND TRANSFER - TOWN PLANNER	52,000	52,000	-	0.0%
	RESERVE FOR CONTINGENCY	50,000	50,000	-	0.0%
TOTAL GENERAL FUND		\$ 11,900,275	\$ 12,314,700	\$ 414,425	3.5%
SPECIAL REVENUE FUNDS					
DISCRETIONARY SALES SURTAX	PROFESSIONAL FEES	-	-	-	N/A
	IMPROVEMENTS OTHER THAN BUILDINGS	315,000	240,000	(75,000)	-23.8%
	RENEWAL & REPLACEMENTS	45,000	-	(45,000)	N/A
	BUILDINGS	50,000	250,000	200,000	400.0%
TOTAL SALES SURTAX		\$ 410,000	\$ 490,000	\$ 80,000	19.5%
BUILDING DEPARTMENT	BUILDING EXPENDITURES - REGULAR	784,230	866,800	82,570	10.5%
	BUILDING DEPARTMENT - CAPITAL	53,500	27,200	(26,300)	-49.2%
TOTAL BUILDING DEPARTMENT		\$ 837,730	\$ 894,000	\$ 56,270	6.7%
TOTAL SPECIAL REVENUE FUNDS		\$ 1,247,730	\$ 1,384,000	\$ 136,270	10.9%
ENTERPRISE FUNDS					
WATER UTILITY	WATER EXPENDITURES-REGULAR	2,797,705	2,786,655	(11,050)	-0.4%
	WATER EXPENDITURES-DEBT SERVICE	1,549,225	1,549,224	(1)	0.0%
	RESERVE FOR CONTINGENCY	72,000	70,000	(2,000)	-2.8%
TOTAL WATER UTILITY		\$ 4,418,930	\$ 4,405,879	\$ (13,051)	-0.3%
SEWER UTILITY	SEWER EXPENDITURES	1,450,000	1,865,350	415,350	28.6%
	RESERVE FOR CONTINGENCY	60,000	60,000	-	0.0%
TOTAL SEWER UTILITY		1,510,000	1,925,350	415,350	27.5%
TOTAL ENTERPRISE FUNDS		5,928,930	6,331,229	402,299	6.8%
TOTAL ALL FUNDS		19,076,935	20,029,929	952,994	5.0%
LESS INTERFUND TRANSFERS		(1,482,000)	(1,482,000)	-	0.0%
GRAND TOTAL		17,594,935	18,547,929	952,994	5.4%



General Fund Revenues

BUDGET WORKSHEET

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Town of Highland Beach

	Prior Year Actual	Current Year			Estimated Total	(6) FY 21 Request	(7) Recommended	(8) Adopted
		Original Budget	Amended Budget	Actual Thru August				
Month: 8/31/2020								
Fund Type: 0001 GENERAL FUND								
Fund: 001 - GENERAL FUND								
Revenues								
Dept: 310.000 REVENUES								
Acct Class: 3100 TAXES								
311.000 CURRENT AD VALOREM TAXES	8,913,954	9,521,775	9,521,775	9,579,420	0	9,695,345		
311.100 DELINQUENT AD VALOREM TAXES	11,718	0	0	5,519	0			
312.000 LOCAL OPTIONAL GAS TAX	36,299	31,000	31,000	17,115	0	31,000		
313.100 FRANCHISE FEES-FPL	667,475	465,000	465,000	535,713	0	550,000		
313.400 FRANCHISE FEES-FPU	19,641	19,500	19,500	17,143	0	20,000		
313.600 COMMUNICATIONS SERVICE TAX	281,279	276,000	276,000	182,389	0	276,000		
TAXES	9,930,366	10,313,275	10,313,275	10,337,299	0	10,572,345	0	0
Acct Class: 3200 LICENSES AND PERMITS								
322.000 BUILDING PERMITS	0	0	0	5,325	0			
322.100 ADDITIONAL PERMIT FEES	0	0	0	0	0			
LICENSES AND PERMITS	0	0	0	5,325	0	0	0	0
Acct Class: 3300 INTERGOVERNMENTAL								
331.200 DISASTER RELIEF FUNDING	0	0	0	16,585	0			
335.110 DISCRETIONARY SALES TAX	0	0	0	0	0			
335.120 STATE REVENUE SHARING PROCEEDS	105,626	96,000	96,000	61,135	0	75,000		
335.150 ALCOHOLIC BEVERAGE LICENSES	636	700	700	636	0	700		
335.180 LOCAL GOVT HALF-CENT SALES TAX	271,314	295,000	295,000	210,507	0	240,000		
335.190 MOTOR FUEL TAX REBATE	1,474	1,200	1,200	0	0	1,200		
335.195 RECYCLING REVENUE SHARING PROG	1,380	5,000	5,000	175	0	5,000		
335.210 FDOT- STREETLIGHT SUBSIDY	18,669	18,000	18,000	0	0	18,000		
338.000 SHARE COUNTY OCCUPATIONAL LIC.	10,407	8,500	8,500	1,195	0	8,500		
INTERGOVERNMENTAL	409,506	424,400	424,400	290,233	0	348,400	0	0
Acct Class: 3400 CHARGES FOR SERVICES								
341.900 ZONING FEES, BOARD REVIEW FEES	0	0	0	1,756	0			
341.920 CERTIFICATION,COPYS,LIEN SRCH	48,903	40,000	40,000	37,557	0	40,000		
343.400 GARBAGE/SOLID WASTE REVENUE	470,716	480,000	480,000	441,375	0	494,000		
343.900 LOT MOWING	0	0	0	0	0			
CHARGES FOR SERVICES	519,619	520,000	520,000	480,688	0	534,000	0	0
Acct Class: 3500 FINES AND FORFEITURES								
351.000 COURT FINES	1,255	1,500	1,500	355	0	1,500		
351.100 MISC POLICE INCOME	945	1,200	1,200	657	0	1,200		
352.000 LIBRARY FINES & FEES	3,900	7,000	7,000	2,229	0	7,000		
354.200 VIOLATION OF LOCAL ORDINANCES	50	1,000	1,000	0	0	1,000		
FINES AND FORFEITURES	6,150	10,700	10,700	3,241	0	10,700	0	0
Acct Class: 3600 MISCELLANEOUS REVENUES								
361.000 INTEREST ON INVESTMENTS	214,143	145,000	145,000	86,150	0	110,000		
361.100 INVESTMENT EARNINGS- TAX COLL.	1,892	5,000	5,000	1,944	0	2,500		

BUDGET WORKSHEET

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Town of Highland Beach

Month: 8/31/2020	Prior	Current Year			Estimated	(6)	(7)	(8)
	Year	Original	Amended	Actual Thru		Total	FY 21 Request	Recommended
Fund Type: 0001 GENERAL FUND	Actual	Budget	Budget	August				
Fund: 001 - GENERAL FUND								
Revenues								
Dept: 310.000 REVENUES								
Acct Class: 3600 MISCELLANEOUS REVENUES								
362.000 RENT- U.S. POSTAL STATION	25,000	25,000	25,000	20,833	0	25,000		
362.200 LEASE-SPRINT PCS	41,654	42,000	42,000	40,830	0	42,000		
364.000 DISPOSITION OF FIXED ASSETS	0	2,000	2,000	0	0	2,000		
366.400 CONTRIBUTIONS PRIVATE SOURCES	350	0	0	0	0			
369.100 ADMINISTRATIVE REIMBURSEMENTS	298,550	352,900	352,900	49,758	0	400,000		
369.300 INSURANCE REIMBURSEMENTS	23,055	15,000	15,000	22,360	0	15,000		
369.400 OTHER MISCELLANEOUS REVENUES	75,833	15,000	15,000	152,584	0	15,000		
369.600 REIMBURSEMENT- DELRAY BEACH	88,343	30,000	30,000	125,642	0	30,000		
MISCELLANEOUS REVENUES	768,820	631,900	631,900	500,101	0	641,500	0	0
Acct Class: 3800 OTHERS SOURCES-NON-REVENUE								
389.900 APPROPRIATION FROM RESERVE	0	0	0	0	0	207,755		
OTHERS SOURCES-NON-REVENUE	0	0	0	0	0	207,755	0	0
REVENUES	11,634,461	11,900,275	11,900,275	11,616,887	0	12,314,700	0	0



Town Commission

WE PROVIDE

The Town of Highland Beach is governed by a five member Town Commission, elected at large on a non-partisan basis. The Mayor is the presiding officer at all Commission meetings and other public functions.

Highland Beach operates under a Commission-Manager form of government which combines the strong political leadership of elected officials with the strong managerial experience of an appointed Town Manager. The Commission legislatively determines policy and appoints a Town Manager who is responsible for administration of that policy and managing the Town's departments and services.

Town Commission meetings are held in the Commission Chambers at 1:30 p.m. on the first Tuesday of each month, with special meetings as scheduled by the Town Commission. Specific information on Commission meetings are available from the Town Clerk's office. All meetings of the Town Commission and its various boards are open to the public. Residents are encouraged to attend and participate in these meetings.

HOW WE ARE STRUCTURED

Mayor
Douglas Hillman

Vice Mayor
Greg Babij

Commissioner
Peggy Gossett-Seidman

Commissioner
Evalyn David

Commissioner
John Shoemaker

APPROPRIATIONS

	FY 18-19	FY 19-20	FY 20-21	Dollar Change	Percent Change
Personal Services	\$95,787	\$87,970	\$87,970	\$0	0%
Operating Expenses	\$65,295	\$95,605	\$90,605	(\$5,000)	(5.52%)
Capital Expenses	\$0	\$0	\$0	\$0	N/A
Total	\$161,082	\$183,575	\$178,575	(\$5,000)	(2.80%)
Total Positions	5	5	5	N/A	N/A

FY 2021 BUDGET VARIANCES

Normal Increases/(Decreases)

(\$5,000) Operating Expenses

- Net decrease in Operating Expenses primarily from reductions in Postage & Freight and Promotions (reduced budget for Light Up The Holidays and Spring Fling).

(\$5,000) **TOTAL DECREASE**

Town of Highland Beach

Month: 8/31/2020	Prior Year Actual	Current Year			Estimated Total	(6) FY 21 Request	(7) Recommended	(8) Adopted					
		Original Budget	Amended Budget	Actual Thru August									
Fund Type: 0001 GENERAL FUND													
Fund: 001 - GENERAL FUND													
Revenues													
Total Revenues	11,634,461	11,900,275	11,900,275	11,616,887	0	12,314,700	0	0					
Expenditures													
Dept: 511.000 TOWN COMMISSION													
Acct Class: 5010 PERSONAL SERVICES													
511.000 EXECUTIVE SALARIES AND WAGES	62,233	63,000	63,000	57,750	0	63,000							
521.000 FICA TAXES	4,761	4,820	4,820	4,418	0	4,820							
522.000 RETIREMENT CONTRIBUTIONS	28,618	19,900	19,900	19,296	0	19,900							
524.000 WORKERS' COMPENSATION	175	250	250	0	0	250							
PERSONAL SERVICES	95,787	87,970	87,970	81,464	0	87,970	0	0					
Acct Class: 5030 OPERATING EXPENSES													
531.000 PROFESSIONAL FEES	14,879	7,500	7,500	1,488	0	7,500							
540.000 TRAVEL AND PER DIEM	11,376	9,400	9,400	330	0	9,400							
541.000 COMMUNICATIONS	0	3,000	3,000	2,269	0	3,000							
541.100 POSTAGE & FREIGHT	6,190	5,000	5,000	460	0	2,500							
549.001 OTH CURR CHG-ADVERTISING	5,751	2,500	2,500	3,127	0								
549.005 OTH CURR CHG-PRINTING & PUBS	7,534	12,000	12,000	4,510	0	20,000							
549.008 OTH CURR CHG-GIFTS & AWARDS	1,942	4,000	4,000	1,000	0	4,000							
549.010 OTH CURR CHG-PROMOTIONS	10,377	40,000	36,000	10,747	0	31,500							
552.000 OPERATING SUPPLIES	1,740	2,000	2,000	1,318	0	2,000							
552.005 EXP ACCT. MAYOR	124	500	500	0	0	500							
552.010 EXP ACCT. VICE MAYOR	169	500	500	0	0	500							
552.015 EXP ACCT. COMMISSIONER 1	147	500	500	2,488	0	500							
552.020 EXP ACCT. COMMISSIONER 2	40	500	500	0	0	500							
552.025 EXP ACCT. COMMISSIONER 3	163	500	500	0	0	500							
552.100 UNIFORMS	197	375	375	0	0	375							
554.000 BOOKS, DUES, EDUCATION, SUBSCRIPT	4,666	7,330	7,330	2,168	0	7,830							
OPERATING EXPENSES	65,295	95,605	91,605	29,905	0	90,605	0	0					
Acct Class: 5060 CAPITAL OUTLAY													
564.000 MACHINERY AND EQUIPMENT	0	0	4,000	3,956	0								
CAPITAL OUTLAY	0	0	4,000	3,956	0	0	0	0					
TOWN COMMISSION	161,082	183,575	183,575	115,325	0	178,575	0	0					



Town Manager's Office

WE PROVIDE

The Town Manager's Office is responsible for implementing the vision, policies and programs established by the Town Commission, for overseeing all Town Departments, and for handling the administrative duties stipulated by the Town Charter, Town Code of Ordinances and State statutes including recommending and implementing the Town Budget.

The Town Manager's office strives to effectively serve the Town Commission and the public through responsible administration of all Town affairs, demonstration and promotion of a high standard of ethics, professionalism, and integrity throughout the Town organization.

The Town Manager's office fosters open and complete communications, actively seeks out and incorporates citizen involvement and participation, and achieves outstanding results through partnerships with other stakeholders. The Town Manager's office demonstrates through words, actions and policies, a commitment to excellence and to treat all customers (internal and external) with respect and dignity.

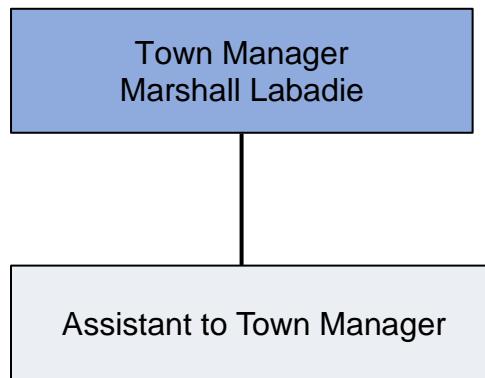
WHAT WE DO

The Town Manager's Office focuses on building an operational team that embodies the following core competencies:

- Exhibit servant leadership; and,
- Deliver services through collaborated efforts and coordinated actions; and,
- Provide excellent customer service; and,
- Communicate with all stakeholders; and,
- Operate as a team; and,
- Have the necessary technical/professional knowledge; and,
- Exhibit initiative; and,
- Act as environmental stewards.

The Town Manager's Office provides leadership and managerial support and guidance to all departments and takes the lead role in human resources. In day to day operations, the Town Manager's Office has an open line of communication with the Town Attorney's, seeking legal advice and expertise as needed to ensure operations are consistent with local, state and federal laws and risk is minimized.

HOW WE ARE STRUCTURED



MEASURABLES

	FY 2019-2020	FY 2020-2021
Public Information Outreach Activities	50	85
Town Manager Reports (Town Commission)	25	100

APPROPRIATIONS

	FY 18-19	FY 19-20	FY 20-21	Dollar Change	Percent Change
Personal Services	\$338,506	\$334,800	\$356,570	\$21,770	6.50%
Operating Expenses	\$18,773	\$25,320	\$25,320	\$0	0%
Capital Expenses	\$47,893	\$1,200	0	(\$1,200)	-100.00%
Total	\$405,1720	\$361,320	\$381,890	\$20,570	5.69%
Total Positions	2	2	2	N/A	N/A

FY 2021 BUDGET VARIANCES

Normal Increases/(Decreases)

\$21,770 Personal Services

- Increase in Personal Services due to anticipated salary increases and increase in Health Insurance costs.

\$20,570 TOTAL INCREASE

ACHIEVEMENTS FROM LAST YEAR

- Implemented employee training
- Strategic Planning/Priorities
- Improved communication
- Crosswalk enhancement project
- Website Enhancement Project (Mobile Platforms)
- Operational Stability
- Collective bargaining negotiations
- Transitioned to new Enterprise Resource Software (ERP)
- Fostered relationships with stakeholders
- Implemented policies with regard to COVID-19
- Taken preventative measures to physically secure workspaces due to COVID-19

PROJECTIONS FOR UPCOMING YEAR

- Systematic updates of the Town Code of Ordinances
- Five-year Financial Forecast Model
- Charter Review
- Operational policy review and implementation
- Research new workplace technologies

PROJECTIONS FOR 2-3 YEARS

- Explore new Social Media platforms for communications
- Advisory Board education and training
- Human resource management structure
- Evaluate aging/underbuilt infrastructure, facilities and structures

Town of Highland Beach

Month: 8/31/2020	Prior Year Actual	Current Year			(6) Estimated Total	(7) FY 21 Request	(8) Recommended	Adopted					
		Original Budget	Amended Budget	Actual Thru August									
Fund Type: 0001 GENERAL FUND													
Fund: 001 - GENERAL FUND													
Expenditures													
Dept: 512.000 TOWN MANAGER													
Acct Class: 5010 PERSONAL SERVICES													
512.000 REGULAR SALARIES & WAGES	196,986	229,000	229,000	202,479	0	241,070							
515.200 EDUCATION INCENTIVE PAY	3,231	4,000	4,000	7,231	0	8,000							
521.000 FICA TAXES	15,810	17,300	17,300	14,483	0	18,000							
522.000 RETIREMENT CONTRIBUTIONS	42,994	33,500	33,500	27,598	0	33,500							
522.100 DEFERRED COMP CONTRIBUTIONS	0	0	0	0	0								
523.000 HEALTH INSURANCE/ALLOWANCE	78,985	50,300	50,300	41,526	0	55,300							
524.000 WORKERS' COMPENSATION	500	700	700	0	0	700							
PERSONAL SERVICES	338,506	334,800	334,800	293,317	0	356,570	0	0					
Acct Class: 5030 OPERATING EXPENSES													
531.000 PROFESSIONAL FEES	3,570	7,500	7,500	37	0	7,500							
540.000 TRAVEL AND PER DIEM	2,359	6,070	6,070	1,450	0	6,070							
540.100 TRAINING & DEVELOPMENT	4,731	2,600	2,600	225	2,600	2,600							
541.100 POSTAGE & FREIGHT	37	350	350	145	0	350							
545.000 INSURANCE & BONDS	957	1,500	1,500	957	0	1,500							
549.008 OTH CURR CHG-GIFTS & AWARDS	169	1,350	1,350	371	0	1,350							
552.000 OPERATING SUPPLIES	2,937	3,000	3,000	2,338	0	3,000							
554.000 BOOKS, DUES, EDUCATION, SUBSCRIPT	4,013	2,950	2,950	2,221	0	2,950							
OPERATING EXPENSES	18,773	25,320	25,320	7,744	2,600	25,320	0	0					
Acct Class: 5060 CAPITAL OUTLAY													
564.000 MACHINERY AND EQUIPMENT	47,893	1,200	1,200	0	0								
CAPITAL OUTLAY	47,893	1,200	1,200	0	0	0	0	0					
TOWN MANAGER	405,172	361,320	361,320	301,061	2,600	381,890	0	0					



Town Clerk's Office

WE PROVIDE

The mission of the Town Clerk's Office is to meet the service needs of our residents and customers in a timely and efficient manner consistent with Town's standards, Commission procedures, and state laws.

The Town Clerk's Office creates and maintains accurate records of all municipal business activities and retrieves records in a courteous and expeditious manner; hereby, providing the means for citizens to participate in town government.

The Town Clerk serves as the official Public Records Custodian and Records Management Liaison Officer responsible for overseeing the Town-wide records management program in accordance with the state retention/destruction regulations. This includes maintaining all Town of Highland Beach official public records including personnel, purchasing and election records along with processing public information requests.

The Town Clerk serves a secretariat for the Town Commission and provides support for all advisory boards responsible for meeting coordination, agenda development, minutes transcription, and legal advertisement/public notices.

Lastly, the Town Clerk's Office administers and coordinates the town's municipal general elections and serves as a member on the Canvassing Board.

WHAT WE DO

Town Commission/Advisory Board Liaison

- Attend all Commission and Advisory Board meetings and transcribe minutes of proceedings.
- Coordinate and prepare meeting agendas and attend all Commission and Advisory Boards including printing and distributing agenda materials and posting to webpage.
- Attestation to all executory minutes, ordinances, resolutions, and contracts/agreement.
- Prepare and publish public notices of public hearings and legal advertisements.

- Process and manage board applications and appointments including attendance records.
- Attend Competitive Bid Openings and Selection Committee meeting.
- Administer the oath of office to newly elected and appointed officials and new employees and administer new members orientations.
- Coordinate annual ethics training for Commission, Advisory Board members and staff pursuant to state and county regulations.
- Coordinate and prepare travel and training arrangements for Town Commission.

Election

- Administer the Municipal General Election in accordance with Florida Election Code.
- File Officer provides Ministerial Functions required by Florida Statute.
- Coordinate candidate and political committee campaign filing/qualifying process.
- Serve as a Canvassing Board member.

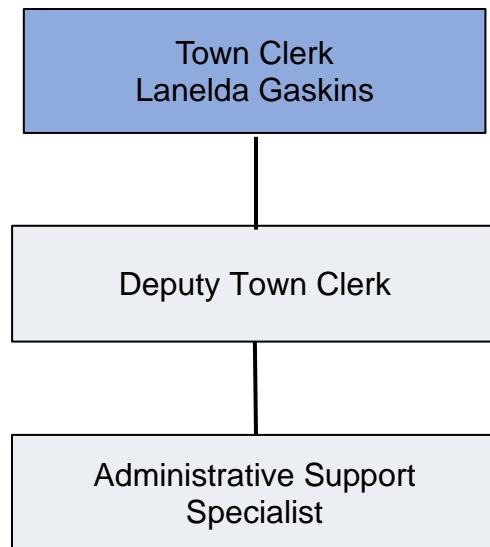
Records Management

- Serve as the official Records Custodian of Public Records for the Town and as the Records Management Liaison Officer to the State of Florida.
- Responsible for the preservation and safeguarding of the Town's public records in accordance with state law. This includes classifying, scanning, storing and retention/destruction of records.
- Manage the Town-wide Records Management Program pursuant to state retention and destruction regulations.
- Process, coordinate and fulfill Public Information Requests, includes tracking and completion of requests, and work closely with all departments to ensure compliance with the Public Records Law.
- Manage the ongoing scanning, indexing and filing of agenda packets, minutes, ordinances, resolutions, contracts/agreements, proclamations, board applications, and personnel records in the Laserfiche records repository.
- Responsible for educating staff on Public Records Laws and Records Management.

Other Responsibilities and Duties/ Event Planner

- Organize and plan the Annual Advisory Board Luncheon, Annual Spring Fling Community event and Annual Light of the Holiday's event.

HOW WE ARE STRUCTURED



MEASURABLES

	FY 2019-2020	FY 2020-2021
Public Meetings	25	45
Transcription of Minutes	35	43
Public Records Requests and Lien Searches	50	200
Advisory Board Appointments	8	18
Municipal General Election		1
Orientation/Oath of Office Administration	10	20
Ordinances, Resolutions, and Agreements	25	45
Competitive Bid Opening and Selection Committee Meetings		1
Records Management Scanned and Digitized Records - # of Pages		10,000

Legal Advertisement and Public Notices and Mailings		25 2,000
Employment Applications Received and Processed		2
Notarizations	25	25

APPROPRIATIONS

	FY 18-19	FY 19-20	FY 20-21	Dollar Change	Percent Change
Personnel Costs	\$252,576	\$288,650	\$300,650	\$12,000	4.16%
Operating Expenses	\$91,293	\$84,000	\$85,930	\$1,930	2.30%
Capital Expenses	\$0	\$2,900	\$1,500	(\$1,400)	(48.28%)
Total	\$343,869	\$375,550	\$388,080	\$12,530	3.34%
Total Positions	3	3	3	N/A	N/A

FY 2021 BUDGET VARIANCES

\$12,000 Personal Services

- Increase in Personal Services due to anticipated salary increases and increase in Health Insurance costs.

\$1,930 Operating Expenses

- Reductions in Contractual Services and Tuition Reimbursement offset by the consolidation of Advertising expenses in the Clerk's budget and an increase in anticipated Election costs in FY 2021.

\$12,530 TOTAL INCREASE

ACHIEVEMENTS FROM LAST YEAR

- Implemented Municode Meeting and Agenda program (an internal paperless agenda process and a Public Comments submission option for agenda items).
- Implemented the Laserfiche Public Portal to promote transparency and public access to historical records.
- Drafted a Town-wide Records Management Plan and Public Records Policy.
- Successfully administered the 2019-2020 Municipal General Election / Candidate Campaign process.
- Successfully organized and managed the 2019 Light up the Holidays Event and 70th Town of Highland Beach Anniversary, 2019 Annual Spring Fling Event, and the 2019 Annual Advisory Board Luncheon.
- Successfully educated Town employees on Public Records & Records Management state laws.
- Inventoried and organized years 2015 – 2017 Building Department Permit Records which consists of – 43 boxes, 2,472 files totaling 64.5 cubic feet of records.

PROJECTIONS FOR UPCOMING YEAR

- Implement an Electronic Signature policy.
- Administer the 2021 General Election and 2020-2021 Candidate / Political Committee Campaign Process.
- Ongoing Records Management Digitalization includes scanning inactive historical records (retrospective) personnel records and building department records.
- Provide educational session on Public Records Laws State of Florida records retention and destruction guidelines.
- Coordinate 2021 Annual Light up the Holidays event, 2021 Annual Spring Fling Community event and 2021 Annual Advisory Board Luncheon.
- Town Clerk and/or Deputy Town Clerk Attend Florida Association of City Clerks Summer Academy or Fall Academy.
- Town Clerk Attend International Institute of Municipal Clerk Conference
- Administrative Support Specialist Attend Public Records and Records Management Seminar.

PROJECTIONS FOR 2-3 YEARS

- Implement policies and procedures for the Town Clerk's Office.
- Ongoing Records Retention and destruction.
- Ongoing Records Management Digitalization includes restructuring records in Laserfiche and scanning inactive historical records (retrospective) personnel records and building department records.
- Ongoing quality assurance of historical records includes minutes, ordinances and resolutions to ensure exhibits, maps or attachments are included with the official record.
- Provide educational session on public records laws, State of Florida records retention and destruction guidelines.

- Plan Annual Light up the Holidays event, Annual Spring Fling event and Annual Advisory Board Luncheon.

Town of Highland Beach

Month: 8/31/2020	Prior Year Actual	Current Year			(6) Estimated Total	(7) FY 21 Request	(8) Recommended				
		Original Budget	Amended Budget	Actual Thru August							
Fund Type: 0001 GENERAL FUND											
Fund: 001 - GENERAL FUND											
Expenditures											
Dept: 512.100 TOWN CLERK											
Acct Class: 5010 PERSONAL SERVICES											
512.000 REGULAR SALARIES & WAGES	172,285	187,000	187,000	161,619	0	193,550					
515.200 EDUCATION INCENTIVE PAY	12,923	4,000	4,000	3,692	0	4,000					
521.000 FICA TAXES	13,970	15,000	15,000	11,462	0	15,000					
522.000 RETIREMENT CONTRIBUTIONS	30,981	30,800	30,800	26,983	0	31,000					
523.000 HEALTH INSURANCE/ALLOWANCE	21,992	51,250	51,250	33,870	0	56,400					
524.000 WORKERS' COMPENSATION	425	600	600	0	0	700					
PERSONAL SERVICES	252,576	288,650	288,650	237,626	0	300,650	0				
Acct Class: 5030 OPERATING EXPENSES											
534.000 OTHER CONTRACTUAL SERVICES	39,065	46,320	46,320	26,179	0	41,600					
540.000 TRAVEL AND PER DIEM	2,717	3,250	3,250	667	0	3,250					
540.100 TRAINING & DEVELOPMENT	0	1,640	1,640	450	0	1,640					
541.100 POSTAGE & FREIGHT	15,387	3,500	3,500	2,014	0	3,500					
549.001 OTH CURR CHG-ADVERTISING	2,743	5,000	5,000	2,378	0	8,500					
549.009 OTH CURR CHG-ELECTIONS	17,234	10,000	10,000	1,652	0	18,000					
552.000 OPERATING SUPPLIES	5,852	5,000	5,000	2,643	0	5,000					
554.000 BOOKS, DUES, EDUCATION, SUBSCRIPT	8,295	9,290	9,290	9,095	0	4,440					
OPERATING EXPENSES	91,293	84,000	84,000	45,078	0	85,930	0				
Acct Class: 5060 CAPITAL OUTLAY											
564.000 MACHINERY AND EQUIPMENT	0	2,900	2,900	2,636	0	1,500					
CAPITAL OUTLAY	0	2,900	2,900	2,636	0	1,500	0				
TOWN CLERK	343,869	375,550	375,550	285,340	0	388,080	0				



Finance Department

WE PROVIDE

The Finance Department provides operational services including treasury management, accounting, budgeting, debt administration, risk management, and payroll. The budget function provides financial planning, evaluation, and forecasting services in support of Town operations.

The Finance Department oversees all functions of financial management in accordance with Generally Accepted Accounting Principles (GAAP) and in strict compliance with local, state and federal laws and guidelines. The Town of Highland Beach Finance Department has received the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA) of the United States and Canada for our Comprehensive Annual Financial Report (CAFR).

Beyond these operational activities, this department also supports all financial aspects of initiatives stemming from the Town Manager's office towards the general promotion of fiscally responsible government. This department is responsible for the billing and collection of water and sewer utility revenues and waste and recycling services revenues.

The Finance Department assists in the provision of Human Resource functions of the Town. Additionally, the Finance Department serves as the liaison to the Financial Advisory Board.

WHAT WE DO

The Finance Department coordinates all of the financial activities of the Town including:

- Prepares monthly and annual financial reports; and,
- Processes bi-weekly payroll; and,
- Handles accounts payable; and,
- Purchases of goods and services; and,
- Coordinates risk management (workers' compensation, liability, casualty, and property insurance); and,
- Develops and administers the operating and capital budgets; and,
- Handles cash management, investments, and treasury management; and,
- Prepares utility billings, provides customer service, and collects utility revenue; and,
- Coordinates employee benefits and retirement matters; and,
- Handles debt management; and,

- Assists with union negotiations and calculates costs of compensation policies; and
- Serves as liaison to the Financial Advisory Board.

HOW WE ARE STRUCTURED



MEASURABLES

	2019 Actual	2020 Budget	2021 Proposed
Interest Income Earned	\$344,566	\$230,000	\$170,000
Return on Investments (Percent)	2.19%	2.30%	1.0%
Vendor Payments	1,366	1,400	1,450
Utility Bills Processed	3,653	3,700	3,750

APPROPRIATIONS

	FY 18-19	FY 19-20	FY 20-21	Dollar Change	Percent Change
Personal Services	\$258,828	\$314,250	\$411,055	\$96,805	30.81%
Operating Expenses	\$95,774	\$89,750	\$90,600	\$850	0.95%
Capital Expenses	\$0	\$115,000	\$0	(\$115,000)	N/A
Totals	\$354,602	\$519,000	\$501,655	(\$17,345)	(3.34%)
Total Positions	2	3	3	N/A	N/A

FY 2021 BUDGET VARIANCES

Normal Increases/(Decreases)

\$96,805	Personal Services	<ul style="list-style-type: none">• Increase in Personal Services due to the conversion of a part-time position added in FY 2020 Budget to full-time position to improve customer service in Utility Billing and Purchasing matters.
\$850	Operating Expenses	<ul style="list-style-type: none">• Decrease in Books, Dues, Education & Subscriptions for tuition reimbursement offset by various operating expense line items.
(\$115,000)	Capital Outlay	<ul style="list-style-type: none">• Decrease in Capital Outlay due to one-time expense associated with the General Fund portion of the Town-wide ERP/Financial Information System in FY 2020.
(\$17,345)	TOTAL DECREASE	

ACHIEVEMENTS FROM LAST YEAR

- The Town received the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association for the Town's Comprehensive Annual Financial Report.
- In FY 2020, the Town was able to improve customer service in Utility Billing and enhance internal controls through the addition of a full-time Management Analyst position in the Finance Department.

PROJECTIONS FOR UPCOMING YEAR

- In FY 2021, the Town will implement a Town-wide ERP/Financial Information System to replace existing system which is approximately 20 years old.
- The Town will continue to respond to the financial and operational impacts caused by the COVID-19 pandemic.

PROJECTIONS FOR 2-3 YEARS

- Full implementation of the Town-wide ERP/Financial Information System.



Town of Highland Beach

Month: 8/31/2020	Prior Year Actual	Current Year			Estimated Total	(6) FY 21 Request	(7) Recommended	(8) Adopted					
		Original Budget	Amended Budget	Actual Thru August									
Fund Type: 0001 GENERAL FUND													
Fund: 001 - GENERAL FUND													
Expenditures													
Dept: 513.000 FINANCE													
Acct Class: 5010 PERSONAL SERVICES													
512.000 REGULAR SALARIES & WAGES	183,385	222,000	222,000	197,350	0	287,000							
515.200 EDUCATION INCENTIVE PAY	4,000	2,000	2,000	0	0	12,000							
521.000 FICA TAXES	14,380	16,800	16,800	15,186	0	21,960							
522.000 RETIREMENT CONTRIBUTIONS	33,812	38,200	38,200	32,784	0	51,200							
523.000 HEALTH INSURANCE/ALLOWANCE	22,751	34,450	34,450	9,918	0	37,895							
524.000 WORKERS' COMPENSATION	500	800	800	0	0	1,000							
PERSONAL SERVICES	258,828	314,250	314,250	255,238	0	411,055	0	0					
Acct Class: 5030 OPERATING EXPENSES													
532.000 ACCOUNTING AND AUDITING	25,630	48,000	48,000	5,100	0	48,200							
534.000 OTHER CONTRACTUAL SERVICES	53,574	20,000	20,000	73,952	0	20,000							
540.000 TRAVEL AND PER DIEM	572	3,500	3,500	0	0	4,000							
540.100 TRAINING & DEVELOPMENT	90	500	500	495	0	1,100							
541.100 POSTAGE & FREIGHT	3,393	3,500	3,500	3,587	0	3,600							
544.000 RENTALS AND LEASES	2,602	3,000	3,000	3,183	0	3,000							
545.000 INSURANCE & BONDS	701	800	800	701	0	800							
546.000 REPAIRS & MAINTENANCE- GENERAL	5,156	5,000	5,000	0	0	5,000							
552.000 OPERATING SUPPLIES	3,282	3,450	3,450	4,274	0	3,450							
554.000 BOOKS, DUES, EDUCATION, SUBSCRIPT	755	2,000	2,000	1,161	0	1,450							
OPERATING EXPENSES	95,755	89,750	89,750	92,453	0	90,600	0	0					
Acct Class: 5060 CAPITAL OUTLAY													
566.100 SOFTWARE	19	115,000	115,000	23,864	0								
CAPITAL OUTLAY	19	115,000	115,000	23,864	0	0	0	0					
FINANCE	354,602	519,000	519,000	371,555	0	501,655	0	0					



Legal Counsel

WE PROVIDE

Attorney Services in Highland Beach are provided by the Law Offices of Torcivia, Donlon, Goddeau & Ansay, P.A and Leonard G. Rubin via an agreement approved by the Town Commission. The term of the agreement began January 3, 2012 and may be terminated at any time, with proper notice. The firm's goal is to provide high quality, personalized, and practical legal services and solutions for the Town.

Employment and labor law services are provided by the Law Offices of Ward Damon, PL, via an agreement approved by the Town Commission. The term of the agreement began September 7, 2016 and may be terminated at any time, with proper notice. The firm seeks to protect the Town's interests, resolve conflicts, and assist in the development of strategies to accomplish objectives.

WHAT WE DO

- General Representation and Counseling;
- Litigation;
- Renders legal advice and opinions;
- Drafts and reviews contracts, ordinances, resolutions and other documents; and,
- Represents the City's legal interests before judicial and administrative agencies;

APPROPRIATIONS

	FY 18-19	FY 19-20	FY 20-21	Dollar Change	Percent Change
Operating Expenses	\$196,536	\$175,000	\$175,000	\$0	0%
Total	\$196,536	\$175,000	\$175,000	\$0	0%

FY 2021 BUDGET VARIANCES

Normal Increases/(Decreases)

\$0 Operating Expenses

- No change in General Legal Counsel expenses or in Labor Attorney expenses for FY 2021.

\$0 NO CHANGE

Town of Highland Beach

Month: 8/31/2020	Prior	Current Year			Estimated	(6)	(7)	(8)
	Year	Original	Amended	Actual Thru		Total	FY 21 Request	Recommended
Fund Type: 0001 GENERAL FUND	Actual	Budget	Budget	August				
Fund: 001 - GENERAL FUND								
Expenditures								
Dept: 514.000 LEGAL COUNSEL								
Acct Class: 5030 OPERATING EXPENSES								
531.100 PROFESSIONAL FEES- GEN LEGAL	194,829	125,000	125,000	66,423	0	125,000		
531.200 PROFESSIONAL FEES- LITIGATION	0	0	0	0	0			
531.300 PROFESIONAL FEES- LEGAL OTHER	1,707	50,000	50,000	28,933	0	50,000		
OPERATING EXPENSES	196,536	175,000	175,000	95,356	0	175,000	0	0
LEGAL COUNSEL	196,536	175,000	175,000	95,356	0	175,000	0	0



Public Works

WE PROVIDE

The Department of Public Works (DPW) has the responsibility to effectively and efficiently maintain and enhance the Town's infrastructure for all residents. The DPW consists of three (3) service areas: (1) Water Treatment and Distribution, (2) Sewer Collection and (3) Facilities and Grounds Management.

Water Treatment and Distribution

The DPW team is proud to provide superior water services to the residents of Highland Beach 24 hours a day, seven days a week. While working tirelessly year-round to provide quality, essential drinking water services to the community, the water treatment team implements best management practices and preventive maintenance to ensure the town's water supply, treatment, storage and distribution system is ready to efficiently and effectively meet its current and future needs.

The water system produces award winning water through a 3.45-million-gallon capacity reverse osmosis water treatment plant with an average plant flow of 1.2 million gallons per day. The water supply comes from three (3) 1,200 feet deep brackish water wells. The water plant's production effluent is disposed of in two (2) shallow injection wells with two (2) monitoring wells. The system is supported by one (1) 1,750-kilowatt emergency generator.

The produced water is stored within one of its three storage tanks prior to distribution. They are a 36,800-gallon Clearwell storage tank, 300,000-gallon ground storage tank and 500,000-gallon elevated storage tank. The distribution component consists of 9 miles of service lines, 108 fire hydrants and 559 water meters.

Sewer Collection

The DPW team is committed to ensure all sanitary sewerage is properly collected and pumped to the South-Central Regional Wastewater Plant. The sewer collection system is made up of 6 miles of sewer leads, laterals and mains, 77 manholes and one master flow meter. The sewer system utilizes 6 multi-pump lift stations to pump an average of 500,000 gallons of sewage per day to the South-Central Regional Wastewater Plant Special District governed by five (5) Boynton

Beach and five (5) Delray Beach City Commissioners. Emergency operations of the system include one stationary and two portable generators.

The sewer collection and distribution service area of the department is responsible for maintaining the storm water management system pursuant to best management practices and the Palm Beach County National Pollutant Discharge Elimination System (NPDES) permit and program. The Town's storm water system consists 4,655 linear feet of storm pipe and a series of 89 storm water inlets, catch basins and inlets to the Intercoastal Waterway.

Facilities and Grounds Management

The DPW team also oversees the daily management of the Town's buildings and grounds, street system, A1A sidewalk and the associated appurtenances. More specifically, these built assets include 83,663 square feet of building space, multiple landscape areas, a 3-mile sidewalk with pedestrian resting areas and trash receptacles, beach trash receptacles, 2.5-mile street system with one bridge and 300 square feet lift station building.

WHAT WE DO

Water Treatment and Distribution:

- Perform hourly, daily, monthly, quarterly and annual laboratory testing.
- Monitor plant equipment, tanks, levels, pressure and flows 24/7.
- Generate regulatory reports monthly, quarterly and annually.
- Log plant operating data hourly, daily and monthly.
- Perform preventive maintenance on the plant equipment.
- Repair and replace plant equipment, chemical lines and tanks.
- Respond 24/7 DPW emergencies and dispatch personnel.
- Check and exercise the town's emergency generator monthly.
- Maintain and replace water distribution and service lines, valves and meters.
- Read and log water meters for customer billing every two months.
- Check, maintain and flush fire hydrants.
- Maintain GIS system.

Sewer Collection:

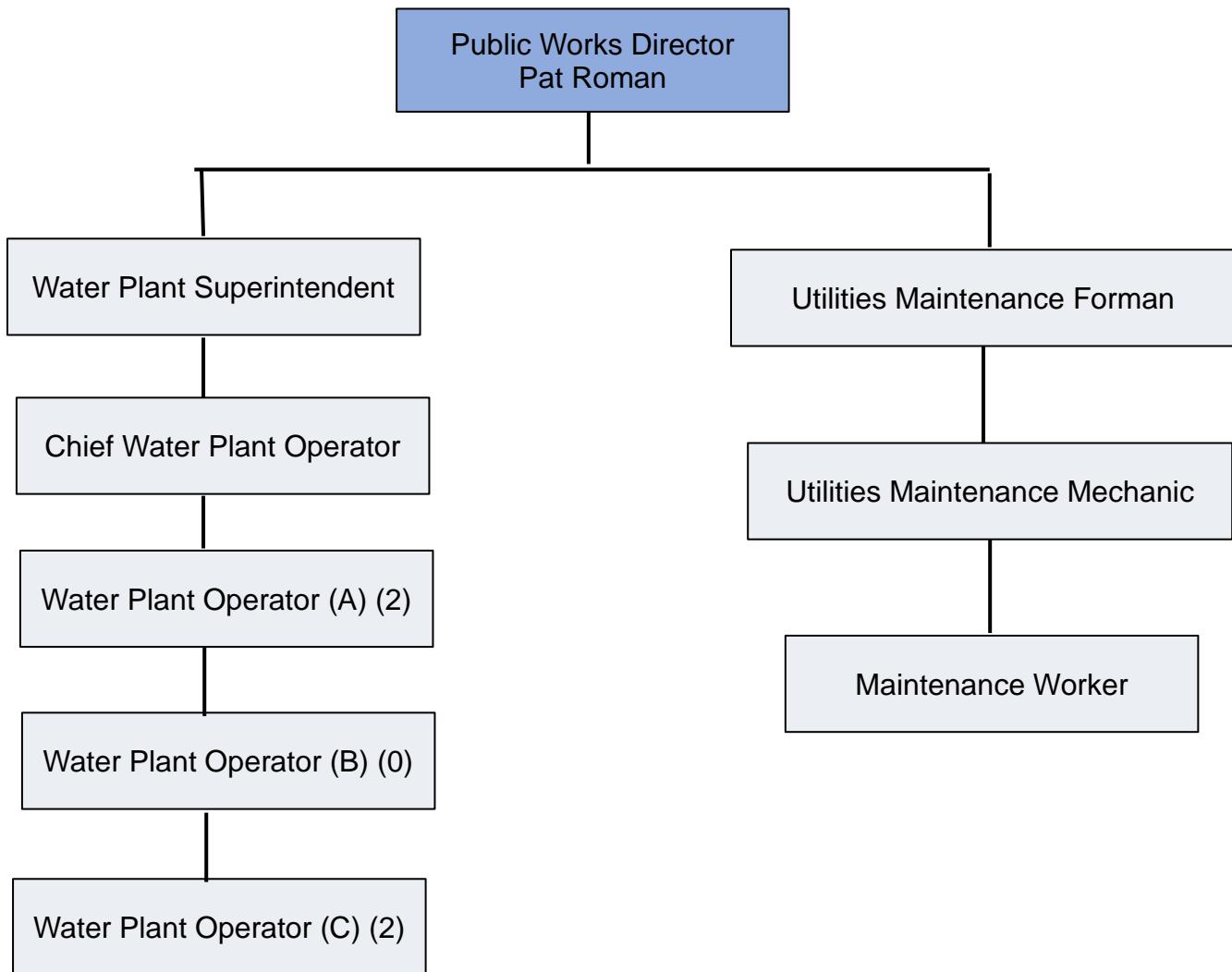
- Check lift stations pumps, electrical panels and control floats.
- Repair and replace lift station pumps, floats and equipment.
- Exercise lift station emergency generators monthly.
- Clean lift station floats and wet wells (underground storage tanks).
- Clean and unplug sewer line, laterals and manholes.
- Inspect, clean and oversee repairs of the storm water outfalls.
- Attend NPDES meetings and complete required reports.

Facilities and Ground Management:

- Maintain the grounds, water fountain, and buildings.

- Maintain the walk path, benches and trash cans.
- Maintain the side streets, signs and the bridge.
- Empty trash cans along the walk path, beach and building parking lots.
- Perform preventive maintenance on the air conditioners and chillers.
- Perform underground locations for “Call Before You Dig” (CBYD- 811) for customers and contractors.
- Maintain the Asset Management Program for the Town.
- Oversee maintenance contractors servicing and repairing equipment.
- Oversee maintenance contractors painting and repairing buildings.
- Setting up for special events: Spring Fling and Light up the Holidays.
- Setting up for daily events at the Library.
- Preparing the facilities for hurricanes.
- Purchasing needed supplies for the facilities.

HOW WE ARE STRUCTURED



OUR MEASURABLES

Water Treatment Plant:

	2016	2017	2018	2019
Total Finished Water Pumped	466,469,739	408,648,024	413,141,597	439,530,827

Lift Stations:

	2016	2017	2018	2019
Total Sewage Pumped	206,797,424	203,191,042	194,532,582	235,394,785

APPROPRIATIONS – PUBLIC WORKS

	FY 18-19	FY 19-20	FY 20-21	Dollar Change	Percent Change
Personal Services	\$52,718	\$59,600	\$64,750	\$5,150	8.64%
Operating Expenses	\$123,243	\$298,700	\$288,400	(\$10,300)	(3.45%)
Capital Expenses	\$0	\$0	\$0	\$0	0%
Total	\$175,961	\$358,300	\$353,150	(\$5,150)	(1.44%)
Total Positions	11	10	10	N/A	N/A

FY 2021 BUDGET VARIANCES

Public Works

Normal Increases/(Decreases)

\$5,150

Personal Services

- Increase in Personal Services due to anticipated salary increases and increase in Health Insurance costs.

(\$10,300)

Operating Expenses

- Reduction in Operating Expenses due to reductions in Professional Fees, General Repairs and Maintenance, and Vehicle Repairs and Maintenance.

(\$5,150)

TOTAL DECREASE

APPROPRIATIONS – WATER ENTERPRISE FUND

	FY 18-19	FY 19-20	FY 20-21	Dollar Change	Percent Change
Personal Services	\$1,018,114	\$841,210	\$884,000	\$42,790	5.09%
Operating Expenses	\$978,751	\$1,520,955	\$1,597,655	\$76,700	5.04%
Capital Expenses	\$26,583	\$435,500	\$305,000	(\$130,500)	(29.97%)
Debt Service	\$1,549,225	\$1,549,225	\$1,549,224	(\$1)	0%
Contingency Reserve	\$13,198	\$72,000	\$70,000	(\$2,000)	(2.78%)
Total	\$3,585,871	\$4,418,930	\$4,405,879	(\$13,011)	(0.29%)

Water Enterprise Fund

FY 2021 BUDGET VARIANCES

Normal Increases/(Decreases)

\$42,790

Personal Services

- Increase in Personal Services due to anticipated salary increases and increase in Health Insurance costs.

\$76,700

Operating Expenses

- Increase in Professional Fees associated with EPA Resiliency Assessment required by June 2021.
- Increase in the Water Enterprise fund's portion of Insurance costs.

(\$130,500)

Capital Outlay

- Net decrease in Capital Outlay expenses due to funding of various projects in FY 2020 offset by funding of replacement of the East Chiller for the A/C system for the Water Treatment Plant, replacement of carpeting, rehabilitation of shallow injection wells, and replacement of chemical storage tanks.

(\$13,011)

TOTAL DECREASE

APPROPRIATIONS – SEWER ENTERPRISE FUND

	FY 18-19	FY 19-20	FY 20-21	Dollar Change	Percent Change
Operating Expenses	\$952,243	\$1,275,000	\$1,440,350	\$165,350	12.97%
Capital Expenses	\$0	\$175,000	\$425,000	\$250,000	142.86%
Contingency Reserve	\$17,174	\$60,000	\$60,000	\$0	0%
Total	\$969,417	\$1,510,000	\$1,925,350	\$415,350	27.51%

Sewer Enterprise Fund

FY 2021 BUDGET VARIANCES

Normal Increases/(Decreases)

\$165,350 Operating Expenses

- Increase in Sewage Treatment costs paid to the City of Delray Beach based on recent experience partially offset by a reduction in Renewal and Replacement projects.

\$250,000 Capital Outlay

- Increase in Capital Outlay expenses due to planned rehabilitation of Lift Station #1, Phase 1 of Wastewater collection system pipes, and installation of two Tide Flex Check Valves for the Stormwater System.

\$415,350 TOTAL INCREASE

ACHIEVEMENTS FROM LAST YEAR

Water Treatment

- Eliminated the Utility Maintenance Supervisor position with the former incumbent's promotion to Public Works Department Director.
- Replaced the outdated Water Treatment Plant SCADA system.
- Cleaned and Rehabbed Well Number Seven.
- Repaired and painted corrosion areas in the interior of the Elevated Storage Tank.
- Painted the exterior outer bowl and logo of the Elevated Storage Tank.
- Repaired and painted the corrosion areas in the interior of the Ground Storage Tank.
- Painted the exterior of the Ground Storage Tank.
- Repaired and painted the Membrane Building Floors.

- Painted the Distribution System Silver Fire Hydrants Red.
- Replaced the west air conditioning chiller at the water plant.
- Replaced the air conditioning air handlers at the Water Treatment Plant.
- Replaced the Sodium Hydroxide chemical feed pumps and piping.
- Replaced the Sodium Hypochlorite chemical feed pumps and piping.
- Replaced the 2013 Ford F-150 with a 2020 Ford Ranger.
- Replaced the 1987 Mitsubishi Fork Lift with a 2020 Viper Lift Trucks Brand Fork Lift.

Sewer

- Replaced the 2005 Ford F-550 Boom Truck with a 2020 Ford F-150 Pickup Truck.
- Replaced the electrical panel at Lift Station One.
- Replaced piping and valves at Lift Station Four.
- Videoed sewer line along South Ocean Boulevard.
- Relined two Storm Water pipes.

Facilities

- Painted the exterior of the Town's Emergency Auxiliary Generator Building.
- Installed Crosswalk Safety Flag Stations along South Ocean Boulevard.
- Installed safety glass in all counters in Town Hall, Building Department, Post Office and Library.
- Installed new street signage on all the Town's side streets.

PROJECTS FOR UPCOMING YEAR

Water Treatment

- Replace the thirty-four-hundred-gallon Sodium Hypochlorite bulk storage tank.
- Replace the two-hundred-and-fifty-gallon Sodium Hydroxide day storage tank.
- Clean and Rehab both of the Water Treatment Plant Shallow Injection Wells.
- Replace the East Air Conditioning Chiller at the Water Treatment Plant.
- Replace the carpeting in the upstairs offices and hallways.
- Complete the required Risk and Resilience Assessment and Update the Town's Emergency Response Plan.

Sewer

- Replace piping and valves at Lift Station One.
- Install two Storm Water Tide Flex Check Valves in Bel Lido.
- Video the sewer lines along the Town's side streets.

- Complete a Report on the condition of the Sanitary Sewer system along South Ocean Boulevard.

Facilities (Public Works)

- Replace the Barrel Tile Roof of Town Hall.
- Replace the Town Signage at the North and South end of town and the front of Town Hall.



BUDGET WORKSHEET

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Town of Highland Beach

Month: 8/31/2020	Prior Year Actual	Current Year			Estimated Total	(6) FY 21 Request	(7) Recommended	(8) Adopted					
		Original Budget	Amended Budget	Actual Thru August									
Fund Type: 0001 GENERAL FUND													
Fund: 001 - GENERAL FUND													
Expenditures													
Dept: 519.000 PUBLIC WORKS													
Acct Class: 5010 PERSONAL SERVICES													
512.000 REGULAR SALARIES & WAGES	31,843	36,000	36,000	30,156	0	37,300							
514.000 OVERTIME	0	1,000	1,000	0	0	1,000							
521.000 FICA TAXES	2,485	2,800	2,800	3,083	0	2,850							
522.000 RETIREMENT CONTRIBUTIONS	2,807	3,100	3,100	2,537	0	3,700							
523.000 HEALTH INSURANCE/ALLOWANCE	14,383	15,500	15,500	12,825	0	18,700							
524.000 WORKERS' COMPENSATION	1,200	1,200	1,200	0	0	1,200							
PERSONAL SERVICES	52,718	59,600	59,600	48,601	0	64,750	0	0					
Acct Class: 5030 OPERATING EXPENSES													
531.000 PROFESSIONAL FEES	610	30,000	30,000	0	0	25,000							
534.000 OTHER CONTRACTUAL SERVICES	38,870	145,000	145,000	63,253	0	146,700							
540.000 TRAVEL AND PER DIEM	481	1,500	1,500	0	0	1,500							
540.100 TRAINING & DEVELOPMENT	0	1,000	1,000	-750	0	1,000							
546.000 REPAIRS & MAINTENANCE- GENERAL	62,114	102,000	102,000	95,137	0	95,000							
546.100 REPAIRS & MAINTENANCE- VEHICLE	5,976	7,500	7,500	4,040	0	5,000							
549.003 OTH CURR CHG-LICENSE & PERMITS	0	200	200	0	0	200							
552.000 OPERATING SUPPLIES	10,850	7,500	7,500	15,547	0	10,000							
552.250 OPERATING SUPPLIES- SAFETY	569	1,000	1,000	0	0	1,000							
552.400 OPERATING SUPPLIES-GASOLINE	3,773	3,000	3,000	1,551	0	3,000							
OPERATING EXPENSES	123,243	298,700	298,700	178,778	0	288,400	0	0					
Acct Class: 5060 CAPITAL OUTLAY													
562.000 BUILDINGS	0	0	0	6,600	0								
563.000 IMPROVEMENTS OTHER THAN BLDG.	-7,883	0	0	416	0								
564.000 MACHINERY AND EQUIPMENT	-15,401	0	0	0	0								
CAPITAL OUTLAY	-23,284	0	0	7,016	0	0	0	0					
PUBLIC WORKS	152,677	358,300	358,300	234,395	0	353,150	0	0					



Post Office

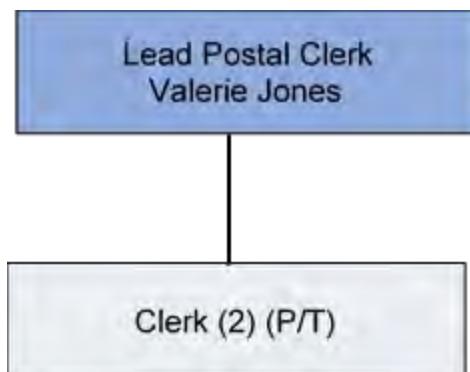
WE PROVIDE

The Town's Post Office serves as a Community Post Office (C.P.O.) which is staffed by the Town and is not a federal facility. The Post Office does not offer delivery or post office boxes out of the CPO, but does provide a number of postal services for the convenience of Town residents. A postal mailbox in the parking area in front of Town Hall is available when the Post Office is not open. Mail delivery for the Town is provided by the Boca Raton main office on Military Trail.

WHAT WE DO

At the Post Office customers can mail domestic letters and packages, but not any items needing an international customs form. The Post Office certifies, registers, and insures domestic letters and packages. The Town's Post Office is the only C.P.O. in the area offering postal money orders.

HOW WE ARE STRUCTURED



MEASURABLES

	2019 Actual	2020 Budget	2021 Proposed
Money Orders Processed	205	235	235
Annual Sales	\$298,294	\$274,822	\$275,000

APPROPRIATIONS

	FY 18-19	FY 19-20	FY 20-21	Dollar Change	Percent Change
Personal Services	\$100,675	\$130,300	\$137,390	\$7,090	5.44%
Operating Expenses	\$4,264	\$5,300	\$5,550	\$250	4.72%
Capital Expenses	\$0	\$0	\$0	\$	N/A
Totals	\$104,939	\$135,600	\$142,940	\$7,340	5.41%
Total Positions	1 FT 2 PT	1 FT 2 PT	1 FT 2 PT	N/A	N/A

FY 2021 BUDGET VARIANCES

Normal Increases/(Decreases)

\$7,090

Personal Services

- Increase in Personal Services due to anticipated salary increases and increase in Health Insurance costs.

\$250

Operating Expenses

- Increase in Operating Expenses due to increase in Operating Supplies based on recent experience.

\$7,340

TOTAL INCREASE

ACHIEVEMENTS FROM LAST YEAR

- Maintained service levels and kept customers happy despite the new measures necessary to adapt to the COVID-19 pandemic.
- Enhanced customer and postal clerk safety through the addition of a new counter and tempered glass at the Post Office.

PROJECTIONS FOR UPCOMING YEAR

- Will continue to examine service delivery options in the midst of the COVID-19 pandemic.



Town of Highland Beach

Month: 8/31/2020	Prior Year Actual	Current Year			(6) Estimated Total	(7) FY 21 Request	(8) Recommended				
		Original Budget	Amended Budget	Actual Thru August							
Fund Type: 0001 GENERAL FUND											
Fund: 001 - GENERAL FUND											
Expenditures											
Dept: 519.100 POST OFFICE											
Acct Class: 5010 PERSONAL SERVICES											
512.000 REGULAR SALARIES & WAGES	82,223	96,000	96,000	67,131	0	99,400					
515.200 EDUCATION INCENTIVE PAY	1,923	2,000	2,000	1,846	0	2,000					
521.000 FICA TAXES	6,547	7,400	7,400	4,594	0	7,600					
522.000 RETIREMENT CONTRIBUTIONS	7,342	8,100	8,100	5,930	0	9,940					
523.000 HEALTH INSURANCE/ALLOWANCE	2,410	16,500	16,500	12,534	0	18,150					
524.000 WORKERS' COMPENSATION	230	300	300	0	0	300					
PERSONAL SERVICES	100,675	130,300	130,300	92,035	0	137,390	0				
Acct Class: 5030 OPERATING EXPENSES											
544.000 RENTALS AND LEASES	1,874	2,400	2,400	776	0	2,400					
545.000 INSURANCE & BONDS	0	300	300	0	0	300					
552.000 OPERATING SUPPLIES	2,390	2,200	2,200	2,717	0	2,400					
552.100 UNIFORMS	0	400	400	381	0	450					
OPERATING EXPENSES	4,264	5,300	5,300	3,874	0	5,550	0				
POST OFFICE	104,939	135,600	135,600	95,909	0	142,940	0				



Other General Government

Other General Government (OGG) non-departmental expenses includes expenses for information technology systems and support, the General Fund's portion of property, liability, and auto insurance, as well as funds for the Town's telecommunication services.

APPROPRIATIONS

	FY 18-19	FY 19-20	FY 20-21	Dollar Change	Percent Change
Operating Expenses	\$352,889	\$362,040	\$397,670	\$35,630	9.84%
Capital Expenses	\$0	\$0	\$0	\$	N/A
Total	\$352,889	\$364,040	\$397,670	\$35,630	9.84%

FY 2021 BUDGET VARIANCES

Normal Increases/(Decreases)

\$35,630 Operating Expenses

- Increase in Contractual Services for IT services to more accurately reflect recent experience and increase in Insurance costs (primarily property insurance costs).

\$35,630 TOTAL INCREASE

Town of Highland Beach

Month: 8/31/2020	Prior Year Actual	Current Year			Estimated Total	(6) FY 21 Request	(7) Recommended	(8) Adopted					
		Original Budget	Amended Budget	Actual Thru August									
Fund Type: 0001 GENERAL FUND													
Fund: 001 - GENERAL FUND													
Expenditures													
Dept: 519.300 GENERAL GOVT-NON DEPARTM													
Acct Class: 5030 OPERATING EXPENSES													
531.000 PROFESSIONAL FEES	3,264	0	0	0	0								
534.000 OTHER CONTRACTUAL SERVICES	78,884	70,200	70,200	44,088	0	94,500							
541.000 COMMUNICATIONS	76,893	55,420	55,420	80,280	0	58,310							
543.000 UTILITY SERVICES	64,440	68,000	68,000	44,226	0	69,360							
544.000 RENTALS AND LEASES	8,787	6,000	6,000	6,144	0	6,000							
545.000 INSURANCE & BONDS	80,216	112,920	112,920	106,589	0	120,000							
549.000 OTHER CURRENT CHARGES-GENERAL	12,170	5,000	5,000	19,553	0	5,000							
549.006 OTH CURR CHG-TAXES & ASSESSMNT	7,682	18,500	18,500	7,692	0	18,500							
552.000 OPERATING SUPPLIES	10,883	16,000	16,000	23,720	0	16,000							
552.940 DISASTER PREPARATION SUPPLIES	7,691	10,000	10,000	0	0	10,000							
OPERATING EXPENSES	350,910	362,040	362,040	332,292	0	397,670	0	0					
Acct Class: 5060 CAPITAL OUTLAY													
563.000 IMPROVEMENTS OTHER THAN BLDG.	0	0	0	0	0								
564.000 MACHINERY AND EQUIPMENT	0	0	0	2,756	0								
566.100 SOFTWARE	1,979	0	0	0	0								
CAPITAL OUTLAY	1,979	0	0	2,756	0	0	0	0					
GENERAL GOVT-NON DEPARTMENTAL	352,889	362,040	362,040	335,048	0	397,670	0	0					



Police Department

WE PROVIDE

The Highland Beach Police Department is dedicated to providing the finest in professional law enforcement aimed to preserve the peace and protection of persons and property. To this end, the men and women of the Highland Beach Police Department aspire to be responsive to community safety needs, vigilant to public safety issues and trends, and respectful and courteous to residents and visitors of the Highland Beach community.

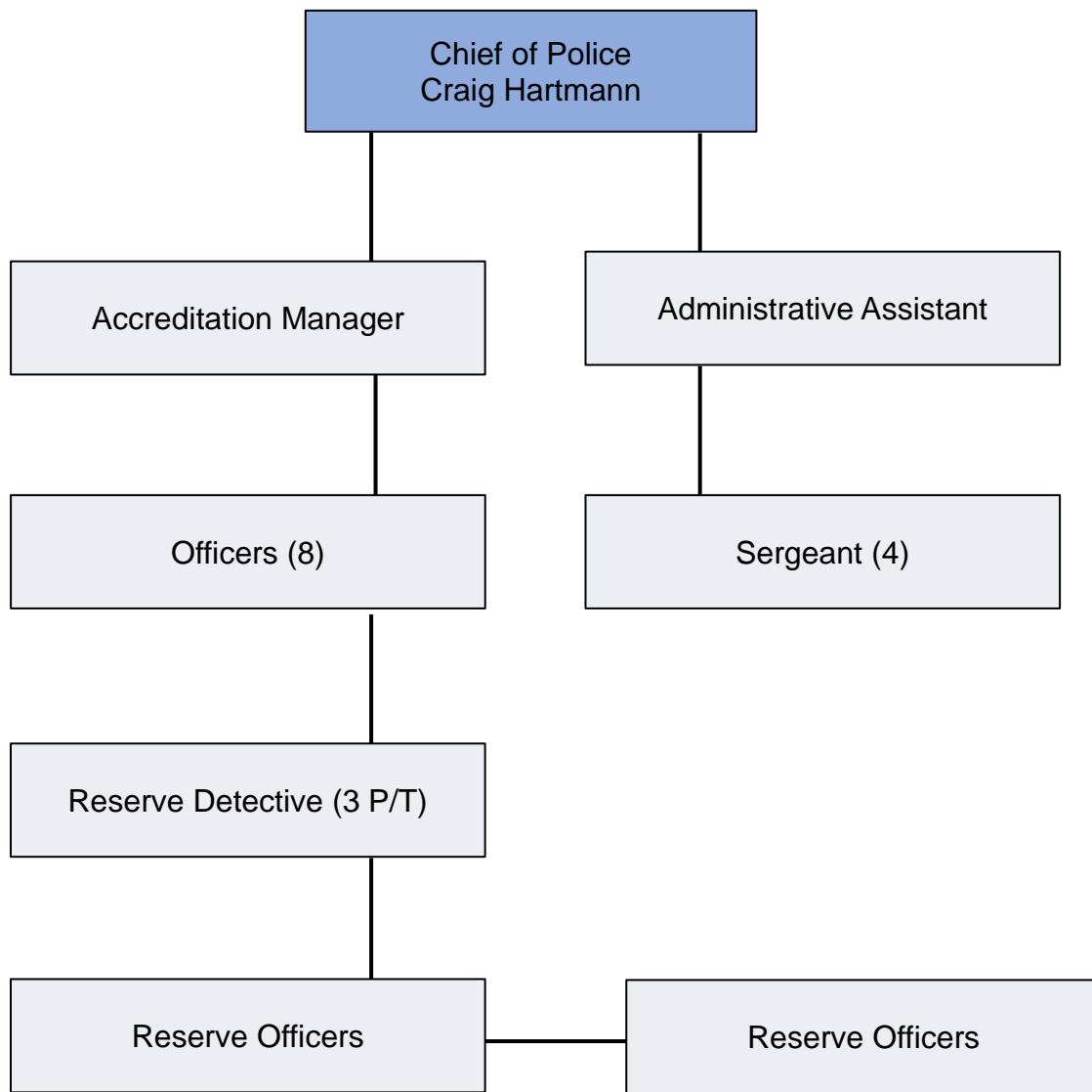
WHAT WE DO

The Highland Beach Police Department provides 24/7 Police services for the Town to all emergency and non-emergency calls. Continuous patrols of the Town occur as crime prevention measures and include activities such as traffic enforcement, safety and education, as well as community policing efforts. The Police Department conducts follow-up and investigations into crimes that occur and proactively works on crime prevention. The Police Department serves as the primary agency trains, prepares and takes the lead for all Hurricanes and natural or man-made emergency situations.

The Police Department's primary focus is the deterrence and prevention of crime through:

- **High visibility patrols:** High visibility patrols are conducted 24 hours a day to detour and prevent opportunities for crime to occur.
- **Traffic education and enforcement:** Traffic contacts are conducted to educate, enforce and obtain roadway safety and compliance for motorists, bicyclists and pedestrians.
- **Crime:** Crime is actively investigated and arrests made when applicable. Officers enforce Town code violations after hours, weekends and holidays, and work closely with the Code Officer and Building Official.
- **Crime Prevention:** Crime prevention and education is provided to residents through outreach efforts and community meetings such as Condo and HOA meetings, Residential Safety and Security assessments, Away from Home Program, Security Checks and our Senior Concern Referral initiative.

HOW WE ARE STRUCTURED



MEASURABLES

	2017	2018	2019	2020
HOA/ Condo Meeting	4	4	5	6
Security Watch Cards	55	16	25	20
Citizen Service Questionnaires	6	10	20	24
Performance Recognitions	24	12	15	20

APPROPRIATIONS

	FY 18-19	FY 19-20	FY 20-21	Dollar Change	Percent Change
Personal Services	\$2,239,128	\$2,314,200	\$2,420,500	\$106,300	4.59%
Operating Expenses	\$129,118	\$201,300	\$178,876	(\$22,424)	(11.14%)
Capital Expenses	\$20,2960	\$51,050	\$0	(\$51,050)	(100.0%)
Total	\$2,388,542	\$2,566,550	\$2,599,376	\$32,826	1.28%
Total Positions	16	16	16	N/A	N/A

FY 2021 BUDGET VARIANCES

Normal Increases/(Decreases)

\$106,300	Personal Services	<ul style="list-style-type: none"> Increase in Personal Services due to anticipated salary increases and increase in Health Insurance costs.
(\$22,424)	Operating Expenses	<ul style="list-style-type: none"> Net decrease in Operating Expenses due to reduction in Uniforms associated with purchase of replacement firearms in FY 2020 and reduced expenses for Operating Supplies offset by increases in Contractual Services, Vehicle Maintenance, and Annual Physicals (new benefit of Life Scan Wellness exams in PBA union contract).
(\$51,050)	Capital Outlay	<ul style="list-style-type: none"> Reduction in Capital Outlay expenses due to deferral of acquisition of Police vehicle in FY 2021.
\$32,826	TOTAL INCREASE	

ACHIEVEMENTS FROM LAST YEAR

- Implementation of Town Wide Radio System for Emergency Communications.
- Streamlined the Records Management System and electronic storage of records.
- Provided a Personal Safety Presentation Training Seminar for the St. Lucy's Women's Club.
- Received our first three-year Re-Accreditation Certification from the Florida Coalition for Law Enforcement.
- Met all standards, requirements, and audits for training and Criminal Justice data securities.
- Updated, revised and implemented numerous policy changes to ensure the Police Department met accreditation, legal and technical standards.
- Implement & Developed Bullet Proof Vest "Mandatory Wear" Grant Program.
- Deployed first Hybrid Police vehicle for the Town.
- All sworn personnel were re-certified in CPR/ AED and First Responder.
- Identified a beach access for Public Safety vehicle.
- Effectively managed Town preparations, personnel, and deployment for Hurricane Dorian.

PROJECTIONS FOR UPCOMING YEAR

- Mandatory ongoing Firearm/Use of Force/Defensive Tactic Training.
- Crisis Intervention Team (CIT) and De-escalation Training.
- Incorporate National Incident Management (NIMS) Training for all Town employees.
- Implement a Crosswalk/Pedestrian/Cyclist Safety Program.
- Develop a Fraud against Elderly Education and Awareness educational process.
- Expand use of social media platforms for community outreach, education, and awareness.
- Implement tactical simulator training.

PROJECTIONS FOR 2-3 YEARS

- Maintain a “Good Standing” CFA-Commission for Florida Accreditation status.
- Increase front desk call-center capabilities.
- Increase education and training for officers and our community concerning cybercrime and computer related fraud.
- Prepare for communication and technology advancements with [Next Generation 911](#) (NG911), [Artificial Intelligence](#) for 911 (AI911) and [FirstNet](#).
- Continue education and training concerning mental health response, in cooperation and partnership with South County Mental Health.
- Create a proactive plan for use of social media for outreach/education and enforcement.
- Implement a comprehensive Officer Wellness Program.



Town of Highland Beach

Month: 8/31/2020	Prior Year Actual	Current Year			Estimated Total	(6) FY 21 Request	(7) Recommended	(8) Adopted					
		Original Budget	Amended Budget	Actual Thru August									
Fund Type: 0001 GENERAL FUND													
Fund: 001 - GENERAL FUND													
Expenditures													
Dept: 521.000 POLICE DEPARTMENT													
Acct Class: 5010 PERSONAL SERVICES													
512.000 REGULAR SALARIES & WAGES	1,355,426	1,392,500	1,392,500	1,141,531	0	1,455,100							
514.000 OVERTIME	20,716	17,800	17,800	6,163	0	17,800							
515.000 SPECIAL PAY	16,230	17,100	17,100	15,215	0	17,100							
515.100 SHIFT DIFFERENTIAL PAY	28,530	25,000	25,000	28,281	0	27,000							
515.200 EDUCATION INCENTIVE PAY	38,001	28,000	28,000	25,078	0	28,000							
515.300 UNIFORMS ALLOWANCE	11,520	17,100	17,100	0	0								
521.000 FICA TAXES	107,387	113,200	113,200	91,628	0	113,200							
522.000 RETIREMENT CONTRIBUTIONS	339,376	340,000	340,000	277,203	0	364,000							
523.000 HEALTH INSURANCE/ALLOWANCE	273,942	307,500	307,500	239,897	0	338,300							
524.000 WORKERS' COMPENSATION	48,000	56,000	56,000	0	0	60,000							
PERSONAL SERVICES	2,239,128	2,314,200	2,314,200	1,824,996	0	2,420,500	0	0					
Acct Class: 5030 OPERATING EXPENSES													
531.000 PROFESSIONAL FEES	2,760	7,060	7,060	8,259	0	7,210							
534.000 OTHER CONTRACTUAL SERVICES	14,367	83,536	83,536	17,837	0	87,249							
540.000 TRAVEL AND PER DIEM	8,699	7,500	7,500	3,608	0	6,000							
540.100 TRAINING & DEVELOPMENT	5,541	5,545	5,545	1,102	0	4,400							
541.000 COMMUNICATIONS	23,063	11,373	11,373	12,729	0	11,373							
541.100 POSTAGE & FREIGHT	226	200	200	243	0	200							
546.000 REPAIRS & MAINTENANCE- GENERAL	3,632	0	0	2,646	0								
546.100 REPAIRS & MAINTENANCE- VEHICLE	20,278	14,600	14,600	9,416	0	16,600							
549.000 OTHER CURRENT CHARGES-GENERAL	170	0	0	-19	0								
549.013 OTH CURR CHG-ANNUAL PHYSICALS	0	1,200	1,200	0	0	5,940							
552.000 OPERATING SUPPLIES	14,723	11,450	11,450	12,324	0	8,265							
552.100 UNIFORMS	5,112	31,697	31,697	2,402	0	4,000							
552.150 UNIFORMS ALLOWANCE	0	0	0	0	0								
552.400 OPERATING SUPPLIES-GASOLINE	27,737	22,000	22,000	11,929	0	22,000							
554.000 BOOKS, DUES, EDUCATION, SUBSCRIPT	2,810	5,139	5,139	1,648	0	5,639							
OPERATING EXPENSES	129,118	201,300	201,300	84,124	0	178,876	0	0					
Acct Class: 5060 CAPITAL OUTLAY													
563.000 IMPROVEMENTS OTHER THAN BLDG.	976	0	0	800	0								
564.000 MACHINERY AND EQUIPMENT	19,320	51,050	51,050	14,966	0								
CAPITAL OUTLAY	20,296	51,050	51,050	15,766	0	0	0	0					
POLICE DEPARTMENT	2,388,542	2,566,550	2,566,550	1,924,886	0	2,599,376	0	0					



Fire Rescue

WE PROVIDE

Fire and emergency rescue services in Highland Beach are provided by the City of Delray Beach via an Interlocal Agreement. The term of the agreement is October 1, 2016 through September 30, 2026. The Fire Rescue Department's mission is the preservation of life, stabilization of emergency incidents, and the protection of property and the environment.

The Fire Department protects life and property by minimizing the effects of fire, medical incidents, and other emergencies and disasters. This is accomplished with certified personnel and civilian personnel. The goal is to provide an equitable quality service through pro-active prevention and public education programs, community involvement, and emergency response are designed to improve the quality of life in Highland Beach. The Fire Department is an ISO certified Class 1 operation.

WHAT WE DO

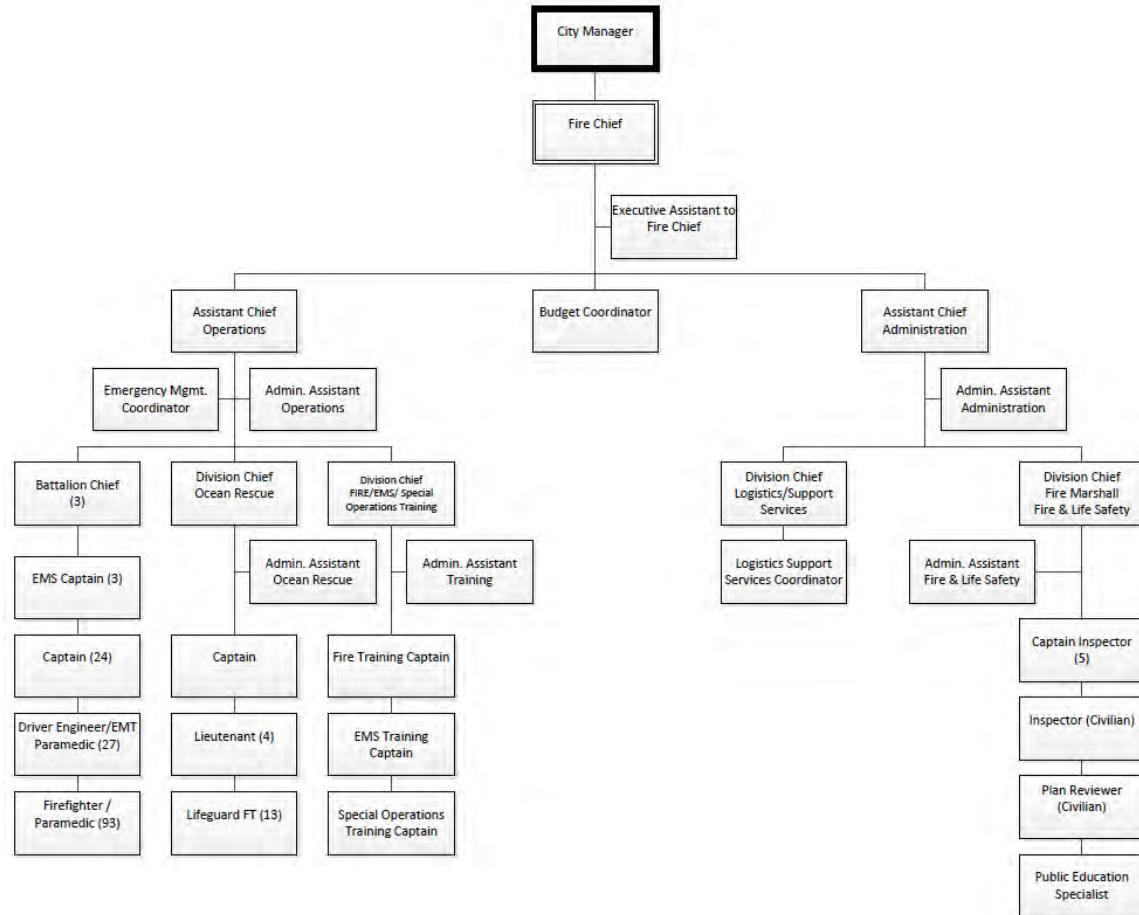
- Advanced or basic life support for medical emergencies and medical transportation for patients;
- Confining and extinguishing structure, vehicle, brush, and trash fires; and special operations such as hazardous;
- Materials incident control;
- Underwater search and rescue;
- Confined space rescue;
- Vehicle extrication;
- Technical rescue;
- Fire safety inspections;
- Public education in fire safety;
- Hurricane preparedness.

HOW WE ARE STRUCTURED

Staffing Levels (HB Station 116)	FY 18-19	FY 19-20	FY 20-21
Fire Captain – Shift	4	4	4
Firefighter/Paramedic	13	13	13
Driver Engineer	3	3	3
Firefighter/EMT	2	2	2

Fire Captain Inspector (1)	.5	.5	.5
Total	22.5	22.5	22.5

(1) Shared with Fire Safety



OUR MEASURABLES

	2018	2019*	2020*
Emergency medical service responses	882	559	631
Fire suppression and related responses	724	215	576
EMS patient transports	558	641	390
Emergency incident response times (average in minutes)	5:01	5:24	5:15
Minimum daily staffing level	5	6	6

*Totals from October 2019 - June 2020

APPROPRIATIONS

	FY 18-19	FY 19-20	FY 20-21	Dollar Change	Percent Change
Personal Services	\$3,473,938	\$3,707,854	\$3,926,052	\$218,198	5.88%
Operating Expenses	\$431,851	\$509,806	\$614,019	\$104,213	20.44%
Capital Expenses	\$250,029	\$252,040	\$242,507	(\$9,533)	(3.78%)
Total	\$4,155,818	\$4,469,700	\$4,782,579	\$312,879	7.0%
Total Positions	22.5	22.5	22.5	N/A	N/A

BUDGET VARIANCES

FY 2021 BUDGET VARIANCES

Normal Increases/(Decreases)

\$218,198 Personal Services

- Increase in Personal Services due to increases in pension costs and health insurance costs partially offset by a reduction in overtime.

\$104,213 Operating Expenses

- Increase in Operating Expenses due to increases in various operating costs and an increase in administrative costs.

(\$9,533) Capital Outlay

- Decrease in Capital Outlay Expenses due to one-time improvements to Fire Station during Fiscal Years 2019 and 2020.

\$312,879 TOTAL INCREASE

ACHIEVEMENTS FROM LAST YEAR

- Responded to 770 calls for emergency assistance. Of those calls, 475 were for emergency medical service and 195 for fires and other related calls.
- Conducted pre-incident plans of high-rise condominiums.
- Completed 4,002 hours of in-service training.



Town of Highland Beach

Month: 8/31/2020	Prior Year Actual	Current Year			(6) Estimated Total	(7) FY 21 Request	(8) Recommended				
		Original Budget	Amended Budget	Actual Thru August							
Fund Type: 0001 GENERAL FUND											
Fund: 001 - GENERAL FUND											
Expenditures											
Dept: 522.000 FIRE RESCUE											
Acct Class: 5030 OPERATING EXPENSES											
531.000 PROFESSIONAL FEES		0	0	0	0	0					
534.000 OTHER CONTRACTUAL SERVICES		4,223,795	4,439,700	4,439,700	4,069,710	0	4,752,579				
546.000 REPAIRS & MAINTENANCE- GENERAL		41,789	30,000	30,000	11,115	0	30,000				
OPERATING EXPENSES		4,265,584	4,469,700	4,469,700	4,080,825	0	4,782,579				
Acct Class: 5060 CAPITAL OUTLAY											
564.000 MACHINERY AND EQUIPMENT		0	0	0	0	0					
CAPITAL OUTLAY		0	0	0	0	0	0				
FIRE RESCUE		4,265,584	4,469,700	4,469,700	4,080,825	0	4,782,579				



Solid Waste Collection

WE PROVIDE

Solid Waste services in Highland Beach are provided by Waste Management through an agreement approved by the Town Commission. The term of the agreement has been extended through May 31, 2023. Waste Management is one of the leading providers of comprehensive waste management in North America, providing services that range from collection and disposal to recycling and renewable energy generation.

WHAT WE DO

- Residential curbside pickup; and,
- Business waste pickup; and,
- Recycling pickup; and,
- Yard waste pickup; and,
- Bulk item pickup.

APPROPRIATIONS

	FY 18-19	FY 19-20	FY 20-21	Dollar Change	Percent Change
Operating Expenses	\$435,645	\$454,500	\$468,135	\$13,635	3.00%
Total	\$435,645	\$454,500	\$468,135	\$13,635	3.00%

FY 2021 BUDGET VARIANCES

Normal Increases/(Decreases)

\$13,635 Operating Expenses

- Increase in Contractual Services for Solid Waste and Recycling Services provided through a contract with Waste Management and increase in Operating Supplies (purchase of trash bins).

\$13,635 TOTAL INCREASE

BUDGET WORKSHEET

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Town of Highland Beach

Month: 8/31/2020	Prior Year Actual	Current Year			Estimated Total	(6) FY 21 Request	(7) Recommended	(8) Adopted					
		Original Budget	Amended Budget	Actual Thru August									
Fund Type: 0001 GENERAL FUND													
Fund: 001 - GENERAL FUND													
Expenditures													
Dept: 534.000 SOLID WASTE													
Acct Class: 5030 OPERATING EXPENSES													
534.000 OTHER CONTRACTUAL SERVICES	433,609	449,500	449,500	368,043	0	462,135							
552.000 OPERATING SUPPLIES	2,036	5,000	5,000	1,534	0	6,000							
OPERATING EXPENSES	435,645	454,500	454,500	369,577	0	468,135	0	0					
SOLID WASTE	435,645	454,500	454,500	369,577	0	468,135	0	0					



Highland Beach Library

WE PROVIDE

The mission of the Highland Beach Library is to provide materials and services to community residents of all ages for personal enrichment, enjoyment, and educational needs. The 11,000-square-foot library building features a reading room and two screened terraces on the intracoastal waterway, a children's room, a large multipurpose community room, a small meeting room that houses historical photographs and the Town archives, and a public computer area.

Library services are available six days a week, 50.5 hours per week, and digital resources are accessible 24/7 through the library's website. The library is open to all visitors; however, a library card is required to check out materials or to use the public computers and Wi-Fi. Residents may obtain a library card at no charge; non-residents and seasonal renters can pay a fee to obtain a card.

The library provides four core services:

1. **Public Services:** Services that interface directly with the library's customers.
2. **Technical Services:** Infrastructure services that include the ongoing acquisition and maintenance activities of the library's collection.
3. **Program Services:** Activities and events that provide opportunities for wellness, entertainment, and lifelong learning to the community.
4. **Youth Services:** Age-specific public, technical, and program services designed to inspire a love of reading and support the learning needs of children and young adults.

Materials housed in the library's collection include regular and large-print books, newspapers and magazines, DVDs, audiobooks, music CDs, and e-readers downloaded with bestsellers and popular books. Additionally, patrons can access e-books, e-audiobooks, and digital magazines through the library website.

The public computer area provides access to eight computers with Microsoft Office and internet access, plus a computer dedicated to searching the online library catalog. The children's room has two computers loaded with educational resources and access to the children's catalog. Wi-Fi is available throughout the building. Printing and photocopying services are also available.

WHAT WE DO

Public Services

- Patron Account Services: Issue library cards, update account information.
- Circulation Services: Perform circulation procedures for all library materials (check-in, check-out, renew, place holds, collect fines, etc.)
- Reference Assistance: Facilitate patron requests for information and provide research help.
- Readers Advisory: Assist users with choosing reading, viewing, and listening materials and create displays to increase access to library resources and promote their use.
- Technology Assistance: Manage access to public computers and Wi-Fi.
- Patron Training: Provide public computer and e-reader training.

Technical Services

- Acquisition and Processing: Selection, acquisition, and processing of materials for the collection.
- Cataloging: Cataloging of library materials according to bibliographic control standards to enable users to locate items in the collection.
- Collection Management: Review, selection, and deselection of materials to ensure that the collection is current, useful, and in good condition.
- Digital Resource Management: Selection and maintenance of digital resource systems, devices, and content.

Program Services

- Adult Program Development: Develop and schedule programs that align with the library's goals and objectives and with the identified interests and needs of the community, such as wellness and exercise programs, lectures, computer classes, discussion groups, card games, book clubs, and film screenings.
- Cultural Events: Plan and present cultural and community programs, such as concerts and art exhibits, designed to fill the library's role as the center of cultural and civic life in Highland Beach.
- Audiovisual Setup: Manage sound and lighting equipment for programs and events.
- Marketing: Promote the library's programs to the community through newsletters, flyers, email, Channel 99, and the website.

Youth Services

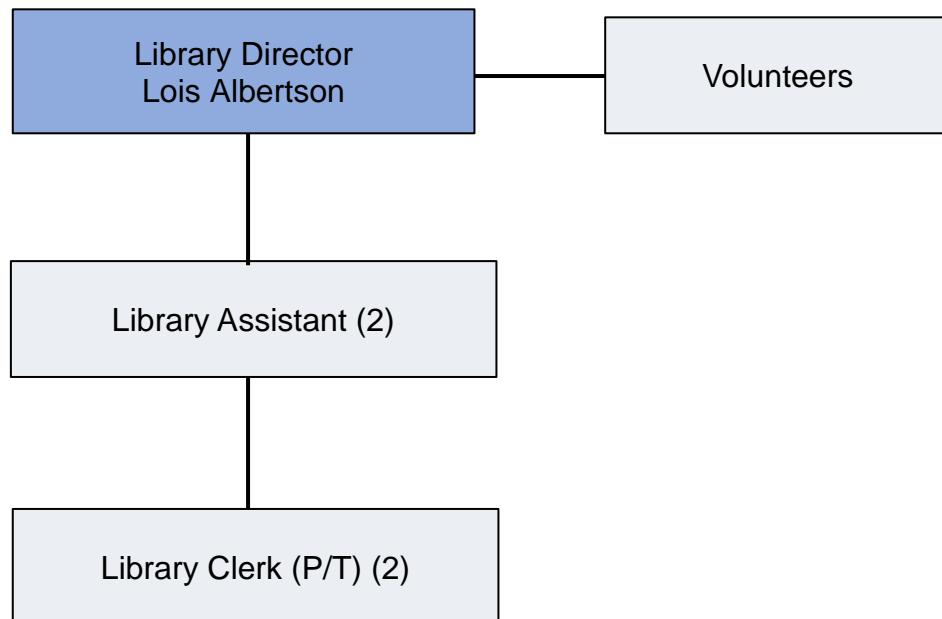
- Youth Collection Development: Review, selection, and deselection of materials to ensure that the children's and young adult collections are current, age-appropriate, and in good condition.

- **Children's Program Development:** Plan and present children's activities, such as story time and craft programs, that encourage a love of reading, inspire creativity, and help develop fine motor skills.
- **Youth Special Events:** Plan and implement seasonal parties and activities that provide entertainment and encourage social skills.

HOW WE ARE STRUCTURED

The library staff consists of the Library Director, two full-time Library Assistants, and two part-time Library Clerks. The Library Director manages the administrative functions of the department. All library staff members are trained to assist customers in all aspects of Public Services. Each staff member also specializes in Technical, Program, or Youth Services. Additionally, the library is supported by 15 volunteers who shelve materials, assist with programs, call patrons for hold pickups, and help the staff as needed.

The Friends of the Highland Beach Library, a 501(c)(3) not-for-profit organization, actively supports the library's cultural and educational programs through fundraising activities. During the past year, donations from the Friends paid for concerts, lectures, art exhibit opening receptions, an orchid display and maintenance service, magnetic bookmarks and pens for patron giveaways, children's holiday events, magnifying tools to assist patrons with visual impairments, and a large stained glass art piece.



EFFECTS OF COVID-19 PANDEMIC

The COVID-19 pandemic created significant challenges to library operations and services in FY20. In accordance with Town orders, the library building closed to the public on March 18, 2020. Staff provided on-demand check-out of books and DVDs to residents until March 23, 2020, when non-essential staff were sent home. Throughout the closure, e-books, e-audiobooks, and digital magazines were available to residents through the library website. During that time, staff provided telephone and email assistance to patrons needing help accessing and using digital materials. On May 15, 2020, phased reopening of the library began with the resumption of on-demand service to patrons.

During the building's closure to the public, library staff completed a number of special projects, such as upgrading the integrated library system (ILS) software used for circulation and cataloging, replacing the online public catalog with a new enhanced interface, conducting materials inventory, and improving directional signage in the stacks. Staff also worked to prepare the building for reopening to the public with the goal of ensuring the continued safety of residents and staff while maintaining safe social distancing practices. Safety measures include the installation of glass partitions at the front desk, restricted seating at public computers and tables, removal of toys from the children's area, and continued sanitation of book drops and surfaces. All programs, meetings, and other events where safe social distancing is not possible will be postponed until deemed safe to resume by the Town. Staff is developing and testing virtual programming options such as online concerts for adults and take-home craft kits for children to entertain residents during this time.

MEASURABLES

	FY 2019	FY 2020*	FY 2021**
New Patron Cards Issued	259	148	200
Library Visits	32,507	16,987	24,600
Library Materials Circulated	31,474	18,896	26,500
Programs and Events	701	396	350
Program and Event Attendance	9,771	5,741	5,000

**FY20 statistics as of May 21, 2020. Issuance of new patron cards, library visits, and the amount of library materials circulated were curtailed for several months due to the building closure. Programs and events most likely will not resume for the remainder of the fiscal year.*

***FY21 projections are reduced to reflect the likelihood that library use will decrease due to the effects of COVID-19 and social distancing requirements.*

APPROPRIATIONS

	FY 18-19	FY 19-20	FY 20-21	Dollar Change	Percent Change
Personnel Costs	\$318,882	\$317,910	\$330,900	\$12,990	4.09%
Operating Expenses	\$61,008	\$89,230	\$85,250	(\$6,480)	(7.26%)
Capital Expenses	\$0	\$0	\$0	\$0	N/A
Total	\$379,890	\$407,140	\$413,650	\$6,510	1.60%
Total Positions	6	5	5	N/A	N/A

FY 2021 BUDGET VARIANCES

Normal Increases/(Decreases)

\$12,990 Personal Services

- Increase in Personal Services due to anticipated salary increases and increase in Health Insurance costs.

(\$6,480) Operating Expenses

- Decreases in Professional Fees due to centralization of IT service costs, Other Contractual Services (for theft detection services), and Operating Expenses for Children's Programs based on recent experience.
- Decrease in Operating Supplies to reflect recent experience.

\$6,510 TOTAL INCREASE

ACHIEVEMENTS FROM LAST YEAR

- Added new programs including adult arts & crafts and flower arranging.
- Upgraded stand-alone ILS software to newer web-based version.
- Enhanced public catalog with new customizable interface.
- Consolidated RB Digital e-book and digital magazine collections to save money and improve ease of use for patrons.
- Added low-vision tools to assist patrons with visual impairments.
- Completed review of large print and fiction collections and corrected or updated over 300 catalog records.
- Reviewed, deselected, and updated the fine art book and travel collections.
- Participated in Town events, including Light Up the Holidays.
- Hung a World War I poster display provided by the Smithsonian.

- Director attended the American Library Association Conference.

PROJECTIONS FOR UPCOMING YEAR

- Implement patron email capabilities in circulation software.
- Add new vendor, Bibliotheca's Cloud Library, to digital resources offerings.
- Develop new programming options.
- Work with Friends of the Library to replace theater lights in the Community Room.
- Increase promotion of digital resources to residents.

PROJECTIONS FOR 2-3 YEARS

- Organize the Town archives.
- Continue replacement of ceiling lights with energy-efficient LED lights.
- Add door to Children's Room to increase safety and reduce noise.
- Replace worn furniture in public areas.
- Replace outdated Nook e-readers.
- Refinish hardwood floor in Community Room.



BUDGET WORKSHEET

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Town of Highland Beach

Month: 8/31/2020	Prior Year Actual	Current Year			Estimated Total	(6) FY 21 Request	(7) Recommended	(8) Adopted					
		Original Budget	Amended Budget	Actual Thru August									
Fund Type: 0001 GENERAL FUND													
Fund: 001 - GENERAL FUND													
Expenditures													
Dept: 571.000 LIBRARY													
Acct Class: 1610 PROPERTY,PLANT, AND EQUIPMENT													
562.300 BUILDING-LIBRARY FACILITY													
PROPERTY,PLANT, AND EQUIPMENT													
	0	0	0	0	0								
	0	0	0	0	0								
Acct Class: 5010 PERSONAL SERVICES													
512.000 REGULAR SALARIES & WAGES													
	215,994	211,310	211,310	173,441	0	218,700							
	8,000	4,000	4,000	3,692	0	4,000							
	16,639	16,500	16,500	12,017	0	16,800							
	34,856	34,700	34,700	27,517	0	35,000							
	42,593	50,300	50,300	32,635	0	55,300							
	800	1,100	1,100	0	0	1,100							
	0	0	0	1,197	0								
PERSONAL SERVICES													
	318,882	317,910	317,910	250,499	0	330,900							
Acct Class: 5030 OPERATING EXPENSES													
531.000 PROFESSIONAL FEES													
	775	6,850	6,850	288	0	3,850							
	2,682	2,600	2,600	2,500	0								
	2,413	2,500	2,500	1,453	0	2,500							
	83	250	250	71	0	250							
	912	1,500	1,500	1,054	0	1,500							
	3,766	0	0	203	0								
	830	1,500	1,500	559	0	1,500							
	0	0	0	0	0								
552.000 OPERATING SUPPLIES													
	11,704	15,300	15,300	7,336	0	15,000							
	0	300	300	253	0	300							
	926	3,500	3,500	82	0	3,000							
	36,917	54,930	54,930	30,836	0	54,850							
OPERATING EXPENSES													
	61,008	89,230	89,230	44,635	0	82,750							
	379,890	407,140	407,140	295,134	0	413,650							



Transfers and Contingency Reserves

APPROPRIATIONS

	FY 18-19	FY 19-20	FY 20-21	Dollar Change	Percent Change
Interfund Transfers	\$1,429,500	\$1,482,000	\$1,482,000	\$0	0%
Reserve for Contingency	\$14,814	\$50,000	\$50,000	\$0	0%

FY 2021 BUDGET VARIANCES

Interfund Transfers

\$0 No change in Interfund Transfers for FY 2021:

- Transfer from General Fund to Water Enterprise Fund of \$1,430,000 to fund Debt Service costs.
- Transfer from General Fund to Building Department Special Revenue Fund of \$52,000 to cover net cost of Town Planner position.

Reserve for Contingency

\$0 Reserve for Contingency funded at same level as FY 2020.

\$0 NO CHANGE

BUDGET WORKSHEET

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Town of Highland Beach

Month: 8/31/2020	Prior	Current Year			Estimated Total	(6)	(7)	(8)	
	Year Actual	Original Budget	Amended Budget	Actual Thru August		FY 21 Request	Recommended	Adopted	
Fund Type: 0001 GENERAL FUND									
Fund: 001 - GENERAL FUND									
Expenditures									
Dept: 581.000 INTERFUND TRANSFERS									
Acct Class: 5 Expenditures									
581.800 TRFR TO BUILDING FUND 106	656,386	52,000	52,000	0	0	52,000			
Expenditures	656,386	52,000	52,000	0	0	52,000	0	0	
Acct Class: 5091 TRANSFERS									
581.300 TRANSFER TO WATER FD-DEBT SERV	1,429,500	1,430,000	1,430,000	357,459	0	1,430,000			
581.400 TRANSFER TO WATER FD - DEFICIT	0	0	0	0	0				
TRANSFERS	1,429,500	1,430,000	1,430,000	357,459	0	1,430,000	0	0	
INTERFUND TRANSFERS	2,085,886	1,482,000	1,482,000	357,459	0	1,482,000	0	0	

BUDGET WORKSHEET

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Town of Highland Beach

Month: 8/31/2020	Prior	Current Year			(6)	(7)	(8)	
	Year	Original	Amended	Actual Thru				
	Actual	Budget	Budget	August	Estimated			
Fund Type: 0001 GENERAL FUND								
Fund: 001 - GENERAL FUND								
Expenditures								
Dept: 590.000 RESERVE FOR CONTINGENCY								
Acct Class: 5090 OTHER USES								
599.000 RESERVE FOR CONTINGENCY		14,814	50,000	50,000	46,693	0	50,000	
OTHER USES		<u>14,814</u>	<u>50,000</u>	<u>50,000</u>	<u>46,693</u>	<u>0</u>	<u>50,000</u>	<u>0</u>
RESERVE FOR CONTINGENCY		14,814	50,000	50,000	46,693	0	50,000	0



Discretionary Sales Surtax Fund

WE PROVIDE

On November 8, 2016, Palm Beach County voters approved a ballot issue to levy a One-Cent Infrastructure Sales Surtax to pay for the acquisition or improvements to public infrastructure.

The proceeds of such tax finances the renewal and replacement (R&R) of existing capital investments including roadway surfaces, bridges, drainage improvements, canals, park amenities and government buildings.

At the same time these funds would allow for previously planned public safety initiatives and equipment as well as other appreciable public facilities to be advanced without impacting the routine capital maintenance practices and other strategic facility investments that are made financially feasible through existing tax collections. The Board authorized staff to review spending and the process to prepare a project needs list and those reports are now complete. In addition, staff has prepared a list of backlogged projects that need to be addressed.

Revenues	FY 2019 Actuals	FY 2020 Budget	FY 2020 Projections	FY 2021 Budget
Discretionary Sales Surtax	\$265,116	\$265,000	\$215,000	\$220,000
Interest Earning	\$5,362		\$2,160	
Appropriation from Reserves	\$0	\$145,000	\$0	\$270,000
Total Revenues	\$270,478	\$410,000	\$217,160	\$490,000
Expenditures	FY 2019 Actuals	FY 2020 Budget	FY 2020 Projections	FY 2021 Budget
Professional Fees	\$130,558	\$0	\$50,000	\$0
Renewals & Replacements	\$0	\$45,000	\$45,000	\$0
Buildings	\$0	\$50,000	\$50,000	\$250,000
Improvements Other Than Bldgs.	\$179,558	\$315,000	\$25,000	\$240,000
Total Expenditures	\$310,116	\$410,000	\$170,000	\$490,000

CAPITAL PROJECTS FOR FY 2021

- Replace Town Hall roof.
- Continuation of crosswalk enhancement project.

BUDGET WORKSHEET

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Town of Highland Beach

Month: 8/31/2020	Prior	Current Year		Estimated Total	(6)	(7)	(8)	
	Year Actual	Original Budget	Amended Budget		FY 21 Request	Recommended	Adopted	
Fund Type: 0101 SPECIAL REVENUE FUNDS								
Fund: 103 - DISCRETIONARY SALES TAX FUND								
Revenues								
Dept: 310.000 REVENUES								
Acct Class: 3300 INTERGOVERNMENTAL								
335.110 DISCRETIONARY SALES TAX	265,116	265,000	265,000	193,021	0	220,000		
INTERGOVERNMENTAL	<u>265,116</u>	<u>265,000</u>	<u>265,000</u>	<u>193,021</u>	<u>0</u>	<u>220,000</u>	<u>0</u>	
Acct Class: 3800 OTHERS SOURCES-NON-REVENUE								
389.900 APPROPRIATION FROM RESERVE	0	145,000	145,000	0	0	270,000		
OTHERS SOURCES-NON-REVENUE	<u>0</u>	<u>145,000</u>	<u>145,000</u>	<u>0</u>	<u>0</u>	<u>270,000</u>	<u>0</u>	
REVENUES	265,116	410,000	410,000	193,021	0	490,000		
						0	0	

BUDGET WORKSHEET

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Town of Highland Beach

Month: 8/31/2020	Prior Year Actual	Current Year			(6)	(7)	(8)
	Original Budget	Amended Budget	Actual Thru August	Estimated Total	FY 21 Request	Recommended	Adopted
Fund Type: 0101 SPECIAL REVENUE FUNDS							
Fund: 103 - DISCRETIONARY SALES TAX FUND							
Revenues							
Total Revenues	270,477	410,000	410,000	194,799	0	490,000	0
Expenditures							
Dept: 574.000 DISCRETIONARY SALES TAX- IS							
Acct Class: 5030 OPERATING EXPENSES							
531.000 PROFESSIONAL FEES	130,558	0	0	5,901	0		
546.200 RENEWALS & REPLACEMENTS	0	45,000	45,000	2,188	0		
OPERATING EXPENSES	130,558	45,000	45,000	8,089	0	0	0
Acct Class: 5060 CAPITAL OUTLAY							
562.000 BUILDINGS	0	50,000	50,000	31,118	0	250,000	
563.000 IMPROVEMENTS OTHER THAN BLDG.	179,558	315,000	315,000	948	0	240,000	
CAPITAL OUTLAY	179,558	365,000	365,000	32,066	0	490,000	0
DISCRETIONARY SALES TAX- IST	310,116	410,000	410,000	40,155	0	490,000	0



Building Department

WE PROVIDE

The Highland Beach Building Department team, under the leadership of the Building Official, works collaboratively with all stakeholders to ensure the town is built and developed in conformance with the Florida Building Code, Comprehensive Plan and the Town's land development regulations and code of ordinances. The department is composed of three services areas: (1) Building Services, (2) Planning and Zoning and (3) Code Enforcement.

Building Services

The Building Services area issues permits for construction of all buildings and structures, performs trade and structural inspections, and coordinates with Planning and Zoning to review Site Plans and Development Orders.

The Building Department business model is best defined as a hybrid system. Technical and operational direction is provided by the Building Official (a full-time employee and officer of the town). Inspectors are provided by CAP Government, licensed in each technical discipline to perform plan review and field inspections on an as needed basis to supplement the Building Official. CAP Government currently provides complete and comprehensive coverage with personnel fully licensed by the State Board in all technical disciplines, at a cost less than half of the expense required for full-time staff.

The hybrid business model provides the required level of service our customers demand, a manageable expense (the ability to expand and contract according to demand), a necessary level of stability for the department, and a reasonable assurance of code compliance and life safety through properly licensed plan review and inspection procedures.

Planning and Zoning

The Planning and Zoning area, led by the Town Planner, works closely with the Planning Advisory Board, Board of Appeals and Adjustments and the Natural Resources Preservation Advisory Board. The Town Planner works to ensure land use decisions are consistent with the Comprehensive Plan, manages the ordinance modification process and provides long-range planning guidance for the Town Manager's Office and Town Commission.

Code Enforcement

The Code Enforcement area of the department undertakes investigations conducted by the Code Compliance Officer regarding suspected violations of Town Ordinances and assists the Building Official with Florida Building Code compliance issues. The Code Enforcement Officer also facilitates the activities of the Code Enforcement Board.

WHAT WE DO

Building Services:

- Processes online permit applications for building, mechanical/HVAC, electrical, plumbing, energy, accessibility and site development projects.
- Reviews permit applications and plans for administrative and building code compliance in accordance with the Florida Building Code.
- Enforces the Highland Beach floodplain ordinance and FEMA regulations.
- Conducts building, mechanical/HVAC, electrical, plumbing, energy, and accessibility inspections per the requirements of the Florida Building Code.
- Issues Certificates of Completion and Certificates of Occupancy.
- Meets and talks with developers, engineers, architects and the general public to advise of the requirements of the Florida Building Code.
- Responds to inquiries regarding Florida Building Code (technical and administrative), FEMA NFIP, FDEP NPDES, town ordinances, Florida Statutes, and public records requests.
- Works cohesively with the Town Planner to ensure consistency of enforcement, and, reviews and evaluates town ordinances for accuracy.
- Stays informed of changes in state legislation that affect the Florida Building Code and implement them.

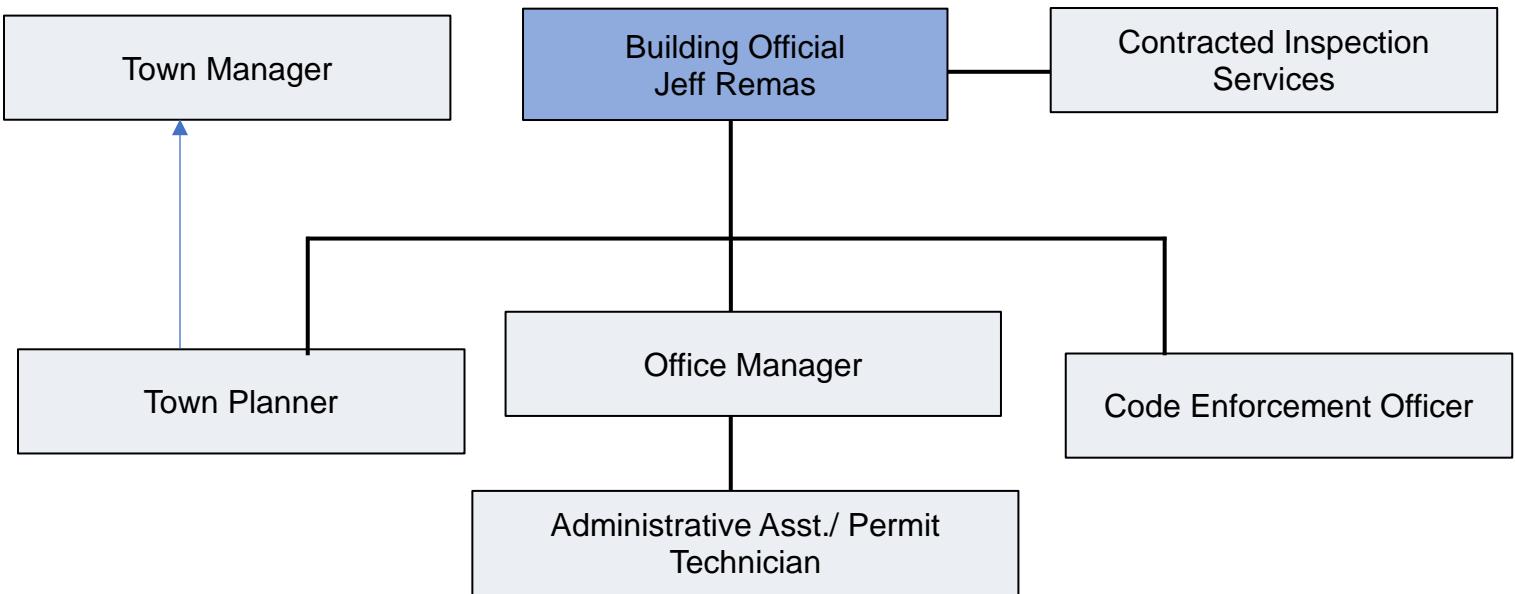
Planning and Zoning:

- Reviews development orders and planning and zoning proposals (i.e. site plan applications, conditional uses, special exceptions, unity of title, comprehensive plan amendments, annexation, and requests for variances).
- Reviews and analyzes state legislation to determine consistency of local comprehensive plan policies, housing plans, and development regulations.
- Meets and talks with developers, engineers, architects and the general public to advise of the Town's requirements for zoning and development.
- Researches issues, prepares reports, correspondence, grant applications, memorandum, and answers questions regarding land use, zoning and development.
- Writes amendments to the town code and comprehensive plan concerning the physical development of land and processes the amendments.
- Serves as staff liaison to Planning Board, Board of Appeals and Adjustments and Natural Resources Preservation Advisory Board.

Code Enforcement:

- Conducts investigations of reported code violations on private and public property and determines if other violations are present at the reported property.
- Conducts property inspections for possible violations of Town code and/or ordinance.
- Issues warnings, correction notices, notice of violation and citations.
- Performs inspections on registered vacation rental properties.
- Assists with cases for hearing and trials by preparing reports, notice of violation, and case history documentation for code violation cases to be processed in court, which may include giving testimony as a witness on behalf of the Town.
- Coordinates code violation notices and actions with appropriate town departments for proper handling of the citation and enforcement process.
- Serves as staff liaison to Code Enforcement Board.

HOW WE ARE STRUCTURED



OUR MEASURABLES

	FY 2018-19	FY 2019-2020	FY 2020-2021
Development orders	10	22	24
Building permits	604	1200	2700
Permit job value	\$21,002,925	\$40,000,000	\$37,727,000
Permit fees collected	\$921,174	\$1,050,000	\$830,000

REVENUES

	FY 18-19	FY 19-20	FY 20-21	Dollar Change	Percent Change
Building Permits	\$921,174	\$773,730	\$830,000	\$56,270	7.27%
Zoning Fees	\$7,316	\$12,000	\$12,000	\$0	N/A
Transfer from General Fund	\$0	\$52,000	\$52,000	\$0	N/A
Total	\$928,490	\$837,730	894,000	\$56,270	6.72%

APPROPRIATIONS

	FY 18-19	FY 19-20	FY 20-21	Dollar Change	Percent Change
Personnel Costs	\$427,138	\$502,300	\$524,000	\$21,700	4.32%
Operating Expenses	\$303,187	\$281,930	\$342,800	\$60,870	21.59%
Capital Expenses	\$3500	\$53,500	\$27,200	(\$26,300)	N/A
Total	\$730,675	\$837,730	894,000	\$56,270	6.72%
Total Positions	5	5	5	N/A	N/A

BUDGET VARIANCES

FY 2021 BUDGET VARIANCES

Normal Increases/(Decreases)

\$21,700	Personal Services
	<ul style="list-style-type: none">• Increase in Personal Services due to anticipated salary increases and increase in Health Insurance costs.
\$60,870	Operating Expenses
	<ul style="list-style-type: none">• Increase in Contractual Services to reflect actual usage of inspection and review services.• Decrease in Professional Fees, Vehicle Maintenance, and Operating Supplies to reflect recent experience• Increase in Administrative Charges to better reflect services provided by General Fund agencies to the Building Department.
(\$26,300)	Capital Outlay
	<ul style="list-style-type: none">• Net decrease in Capital Outlay expenses due to the one-time cost of the Building Permitting module of the Town-wide ERP/Financial Information System in FY 2020 offset by the cost of replacing carpeting in the Building Department and the cost of replacement laptops.
\$56,270	TOTAL INCREASE

ACHIEVEMENTS FROM LAST YEAR

Building Services:

- 100% online permit application & revision acceptance.
- Acceptance of online permit payments.
- 100% online permit plan review.
- Accepting online inspection scheduling.
- Accepting development orders and variance applications online.
- Becoming a paperless department.

Planning and Zoning:

- New town planner implementing development review as required by Town Ordinances.
- Recently passed ordinances:
 - Changes allowing accessory marine structures on vacant lot under certain conditions.

Code Enforcement:

- Implemented software changes to accept and respond to online complaints.
- Changes to the existing software to allow the scheduling of code-compliance inspection as a means for following up on existing cases.

PROJECTIONS FOR UPCOMING YEAR

Expanding Digital Capabilities:

- On October 13th, 2020 we plan on going live with the new BSA Software that is more robust, improving the workflow of the permit technicians and plans examiners. This new software will integrate with our online services and provide direct communication with the Finance Department.

Code Development & Implementation:

- Implement the 7th edition of the Florida Building Code on December 31, 2020.
- Develop & implement the new administrative section of the Florida Building Code to update the current 2010 edition adopted by Highland Beach.
- Work with the Town Planner to update ordinances that have conflicts and/or are in need of updating due to changes in state statutes.

Organizational Development:

- The hybrid model is recommended to remain in place for the next 2 to 4 years. The hybrid model is the only manageable system that allows us the flexibility to respond to changes in activity and demand with the greatest efficiency while maintaining in-house management.

BUDGET WORKSHEET

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Town of Highland Beach

Month: 8/31/2020	Prior Year Actual	Current Year			Estimated Total	(6) FY 21 Request	(7) Recommended	(8) Adopted					
		Original Budget	Amended Budget	Actual Thru August									
Fund Type: 0101 SPECIAL REVENUE FUNDS													
Fund: 106 - Building Department Fund													
Revenues													
Dept: 310.000 REVENUES													
Acct Class: 3200 LICENSES AND PERMITS													
322.000 BUILDING PERMITS	921,174	773,730	737,730	871,197	0	830,000							
322.100 ADDITIONAL PERMIT FEES	0	0	0	11,550	0								
LICENSES AND PERMITS	<u><u>921,174</u></u>	<u><u>773,730</u></u>	<u><u>737,730</u></u>	<u><u>882,747</u></u>	<u><u>0</u></u>	<u><u>830,000</u></u>	<u><u>0</u></u>	<u><u>0</u></u>					
Acct Class: 3400 CHARGES FOR SERVICES													
341.900 ZONING FEES, BOARD REVIEW FEES	7,316	12,000	12,000	5,878	0	12,000							
CHARGES FOR SERVICES	<u><u>7,316</u></u>	<u><u>12,000</u></u>	<u><u>12,000</u></u>	<u><u>5,878</u></u>	<u><u>0</u></u>	<u><u>12,000</u></u>	<u><u>0</u></u>	<u><u>0</u></u>					
Acct Class: 3800 OTHERS SOURCES-NON-REVENUE													
381.100 TRANSFER FROM GENERAL FUND	0	52,000	52,000	0	0	52,000							
OTHERS SOURCES-NON-REVENUE	<u><u>0</u></u>	<u><u>52,000</u></u>	<u><u>52,000</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>52,000</u></u>	<u><u>0</u></u>	<u><u>0</u></u>					
REVENUES	<u><u>928,490</u></u>	<u><u>837,730</u></u>	<u><u>801,730</u></u>	<u><u>888,625</u></u>	<u><u>0</u></u>	<u><u>894,000</u></u>	<u><u>0</u></u>	<u><u>0</u></u>					

BUDGET WORKSHEET

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Town of Highland Beach

Month: 8/31/2020	Prior Year Actual	Current Year			Estimated Total	(6)	(7)	(8)	
	Original Budget	Amended Budget	Actual Thru August	FY 21 Request		Recommended	Adopted		
Fund Type: 0101 SPECIAL REVENUE FUNDS									
Fund: 106 - Building Department Fund									
Revenues									
Total Revenues	928,490	837,730	801,730	1,119,555	0	894,000	0	0	
Expenditures									
Dept: 524.000 BUILDING DEPARTMENT									
Acct Class: 5010 PERSONAL SERVICES									
512.000 REGULAR SALARIES & WAGES	295,735	345,500	345,500	251,727	0	357,600			
521.000 FICA TAXES	21,916	26,500	26,500	15,766	0	27,360			
522.000 RETIREMENT CONTRIBUTIONS	39,957	46,900	46,900	34,726	0	49,300			
523.000 HEALTH INSURANCE/ALLOWANCE	52,530	63,400	63,400	64,360	0	69,740			
524.000 WORKERS' COMPENSATION	17,000	20,000	20,000	0	0	20,000			
PERSONAL SERVICES	427,138	502,300	502,300	366,579	0	524,000	0	0	
Acct Class: 5030 OPERATING EXPENSES									
531.000 PROFESSIONAL FEES	4,440	25,000	25,000	0	0	10,000			
531.100 PROFESSIONAL FEES- GEN LEGAL	0	0	0	13,687	0				
534.000 OTHER CONTRACTUAL SERVICES	282,583	201,300	201,300	169,455	0	234,305			
540.000 TRAVEL AND PER DIEM	160	1,750	1,750	0	0	2,770			
540.100 TRAINING & DEVELOPMENT	0	4,270	4,270	0	0	3,250			
541.100 POSTAGE & FREIGHT	345	500	500	55	0	400			
544.000 RENTALS AND LEASES	3,125	2,500	2,500	492	0	2,500			
546.100 REPAIRS & MAINTENANCE- VEHICLE	527	7,500	7,500	0	0	4,000			
549.100 ADMINISTRATIVE CHARGES	0	25,000	25,000	0	0	75,000			
552.000 OPERATING SUPPLIES	10,074	10,000	10,000	3,276	0	6,500			
552.400 OPERATING SUPPLIES-GASOLINE	0	2,000	2,000	0	0	2,000			
554.000 BOOKS, DUES, EDUCATION, SUBSCRIPT	1,933	2,110	2,110	985	0	2,075			
OPERATING EXPENSES	303,187	281,930	281,930	187,950	0	342,800	0	0	
Acct Class: 5060 CAPITAL OUTLAY									
564.000 MACHINERY AND EQUIPMENT	350	3,500	3,500	12,037	0	27,200			
566.100 SOFTWARE	0	50,000	50,000	13,544	0				
CAPITAL OUTLAY	350	53,500	53,500	25,581	0	27,200	0	0	
BUILDING DEPARTMENT	730,675	837,730	837,730	580,110	0	894,000	0	0	



Water Enterprise Fund

BUDGET WORKSHEET

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Town of Highland Beach

Month: 8/31/2020	Prior	Current Year			Estimated	(6)	(7)	(8)
	Year	Original	Amended	Actual Thru		Total	FY 21 Request	Recommended
Fund Type: 0401 ENTERPRISE FUNDS	Actual	Budget	Budget	August				
Fund: 401 - WATER SYSTEM								
Revenues								
Dept: 533.000 WATER SYSTEM OPERATIONS								
Acct Class: 3400 CHARGES FOR SERVICES								
343.300 WATER UTILITY REVENUE	2,014,193	2,118,710	2,118,710	1,699,588	0	2,182,270		
343.310 FIRE HYDRANT- MAINTENANCE FEE	30,720	30,720	30,720	0	0	30,720		
CHARGES FOR SERVICES	2,044,913	2,149,430	2,149,430	1,699,588	0	2,212,990	0	0
Acct Class: 3600 MISCELLANEOUS REVENUES								
361.000 INTEREST ON INVESTMENTS	84,797	60,000	60,000	23,770	0	35,000		
369.100 ADMINISTRATIVE REIMBURSEMENTS	140,000	147,000	147,000	23,333	0	154,350		
369.400 OTHER MISCELLANEOUS REVENUES	289	3,000	3,000	0	0	3,000		
MISCELLANEOUS REVENUES	225,086	210,000	210,000	47,103	0	192,350	0	0
Acct Class: 3800 OTHERS SOURCES-NON-REVENUE								
381.100 TRANSFER FROM GENERAL FUND	1,429,500	1,430,000	1,430,000	357,459	0	1,430,000		
389.900 APPROPRIATION FROM RESERVE	0	629,500	629,500	0	0	570,539		
OTHERS SOURCES-NON-REVENUE	1,429,500	2,059,500	2,059,500	357,459	0	2,000,539	0	0
WATER SYSTEM OPERATIONS	3,699,499	4,418,930	4,418,930	2,104,150	0	4,405,879	0	0

BUDGET WORKSHEET

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Town of Highland Beach

Month: 8/31/2020	Prior	Current Year			Estimated	(6)	(7)	(8)
	Year	Original	Amended	Actual Thru		Total	FY 21 Request	Recommended
Fund Type: 0401 ENTERPRISE FUNDS	Actual	Budget	Budget	August				
Fund: 401 - WATER SYSTEM								
Revenues								
Total Revenues	3,699,499	4,418,930	4,418,930	2,104,150	0	4,405,879	0	0
Expenditures								
Dept: 533.000 WATER SYSTEM OPERATIONS								
Acct Class: 5010 PERSONAL SERVICES								
512.000 REGULAR SALARIES & WAGES	575,386	484,930	484,930	481,072	0	501,900		
514.000 OVERTIME	39,812	36,000	36,000	30,494	0	36,000		
515.100 SHIFT DIFFERENTIAL PAY	6,039	9,960	9,960	6,649	0	10,000		
515.200 EDUCATION INCENTIVE PAY	8,000	6,000	6,000	3,693	0	6,000		
521.000 FICA TAXES	50,125	49,220	49,220	32,803	0	50,000		
522.000 RETIREMENT CONTRIBUTIONS	141,419	53,900	53,900	72,532	0	60,000		
523.000 HEALTH INSURANCE/ALLOWANCE	162,333	159,200	159,200	130,521	0	175,100		
524.000 WORKERS' COMPENSATION	35,000	42,000	42,000	0	0	45,000		
PERSONAL SERVICES	1,018,114	841,210	841,210	757,764	0	884,000	0	0
Acct Class: 5030 OPERATING EXPENSES								
531.000 PROFESSIONAL FEES								
534.000 OTHER CONTRACTUAL SERVICES	20,150	75,000	75,000	3,406	0	150,000		
540.000 TRAVEL AND PER DIEM	10,390	36,520	36,520	50,127	0	37,000		
540.100 TRAINING & DEVELOPMENT	1,571	3,745	3,745	0	0	3,745		
541.000 COMMUNICATIONS	2,955	2,700	2,700	1,774	0	2,700		
541.100 POSTAGE & FREIGHT	1,714	4,050	4,050	2,855	0	3,700		
543.000 UTILITY SERVICES	88	200	200	53	0	200		
545.000 INSURANCE & BONDS	222,292	360,000	360,000	184,322	0	360,000		
546.000 REPAIRS & MAINTENANCE- GENERAL	106,419	130,000	130,000	123,940	0	135,000		
546.100 REPAIRS & MAINTENANCE- VEHICLE	176,787	150,000	150,000	57,373	0	150,000		
546.200 RENEWALS & REPLACEMENTS	1,831	3,100	3,100	317	0	2,500		
549.003 OTH CURR CHG-LICENSE & PERMITS	109,237	172,500	172,500	32,192	0	172,500		
549.100 ADMINISTRATIVE CHARGES	4,275	5,450	5,450	4,275	0	5,450		
552.000 OPERATING SUPPLIES	298,550	327,870	327,870	49,758	0	325,000		
552.100 UNIFORMS	13,169	230,000	230,000	87,001	0	230,000		
552.250 OPERATING SUPPLIES- SAFETY	5,280	7,000	7,000	5,871	0	7,000		
552.400 OPERATING SUPPLIES-GASOLINE	1,213	3,500	3,500	714	0	3,500		
554.000 BOOKS, DUES, EDUCATION, SUBSCRIPT	1,806	6,250	6,250	753	0	6,250		
OPERATING EXPENSES	1,024	3,110	3,110	778	0	3,110		
	978,751	1,520,995	1,520,995	605,509	0	1,597,655	0	0
Acct Class: 5060 CAPITAL OUTLAY								
562.000 BUILDINGS								
563.000 IMPROVEMENTS OTHER THAN BLDG.	2,160	108,000	108,000	40,172	0	25,000		
564.000 MACHINERY AND EQUIPMENT	24,423	27,500	27,500	11,220	0	200,000		
	0	300,000	300,000	22,938	0	80,000		

BUDGET WORKSHEET

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Town of Highland Beach

Month: 8/31/2020	Prior Year Actual	Current Year			Estimated Total	(6) FY 21 Request	(7) Recommended	(8) Adopted					
		Original Budget	Amended Budget	Actual Thru August									
Fund Type: 0401 ENTERPRISE FUNDS													
Fund: 401 - WATER SYSTEM													
Expenditures													
Dept: 533.000 WATER SYSTEM OPERATIONS													
CAPITAL OUTLAY	26,583	435,500	435,500	74,330	0	305,000	0	0					
Acct Class: 5070 DEBT SERVICE													
571.500 PRINCIPAL-DWSRF502901 RO	0	654,145	654,145	324,742	0	673,069							
571.800 PRINCIPAL-R.O. EXPANSION	0	218,765	218,765	182,152	0	226,353							
571.830 PRINCIPAL-DWSRF500201 A1A	0	39,455	39,455	19,599	0	40,490							
571.850 PRINCIPAL-DWSRF500200 ARRA	0	146,765	146,765	72,868	0	150,932							
571.900 SRF LOAN PRINCIPAL- WIIP 2017	0	212,565	212,565	211,316	0	215,078							
572.200 INTEREST- DWSRF502901 RO	102,665	84,275	84,275	44,470	0	65,355							
572.800 INTEREST-R.O. EXPANSION	85,442	78,115	78,115	65,248	0	70,527							
572.830 INTEREST-DWSRF500201 A1A	13,693	12,685	12,685	6,469	0	11,646							
572.850 INTEREST-DWSRF500200 ARRA	55,599	51,545	51,545	26,287	0	47,379							
572.900 SRF LOAN INTERST- WIIP 2017	53,200	50,910	50,910	52,157	0	48,395							
DEBT SERVICE	310,599	1,549,225	1,549,225	1,005,308	0	1,549,224	0	0					
Acct Class: 5090 OTHER USES													
599.000 RESERVE FOR CONTINGENCY	13,198	72,000	72,000	0	0	70,000							
OTHER USES	13,198	72,000	72,000	0	0	70,000	0	0					
WATER SYSTEM OPERATIONS	2,347,245	4,418,930	4,418,930	2,442,911	0	4,405,879	0	0					



Sewer Enterprise Fund

Town of Highland Beach

Month: 8/31/2020	Prior Year Actual	Current Year			(6) Estimated Total	(7) FY 21 Request	(8) Recommended				
		Original Budget	Amended Budget	Actual Thru August							
Fund Type: 0401 ENTERPRISE FUNDS											
Fund: 402 - SEWER SYSTEM											
Revenues											
Dept: 535.000 SEWER SYSTEM OPERATIONS											
Acct Class: 3400 CHARGES FOR SERVICES											
343.500 SEWER UTILITIES REVENUE	1,128,148	1,142,270	1,142,270	959,994	0	1,176,500					
CHARGES FOR SERVICES	1,128,148	1,142,270	1,142,270	959,994	0	1,176,500	0				
Acct Class: 3600 MISCELLANEOUS REVENUES											
361.000 INTEREST ON INVESTMENTS	37,590	25,000	25,000	12,803	0	15,000					
MISCELLANEOUS REVENUES	37,590	25,000	25,000	12,803	0	15,000	0				
Acct Class: 3800 OTHERS SOURCES-NON-REVENUE											
389.900 APPROPRIATION FROM RESERVE	0	342,730	342,730	0	0	733,850					
OTHERS SOURCES-NON-REVENUE	0	342,730	342,730	0	0	733,850	0				
SEWER SYSTEM OPERATIONS	1,165,738	1,510,000	1,510,000	972,797	0	1,925,350	0				

Town of Highland Beach

Month: 8/31/2020	Prior Year Actual	Current Year			(6) Estimated Total	(7) FY 21 Request	(8) Recommended				
		Original Budget	Amended Budget	Actual Thru August							
Fund Type: 0401 ENTERPRISE FUNDS											
Fund: 402 - SEWER SYSTEM											
Revenues											
Total Revenues	1,165,738	1,510,000	1,510,000	972,797	0	1,925,350	0				
Expenditures											
Dept: 535.000 SEWER SYSTEM OPERATIONS											
Acct Class: 5030 OPERATING EXPENSES											
531.000 PROFESSIONAL FEES	15,405	105,000	105,000	12,618	0	105,000					
534.000 OTHER CONTRACTUAL SERVICES	1,175	19,000	19,000	6,165	0	19,000					
543.000 UTILITY SERVICES	32,805	40,000	40,000	27,904	0	40,000					
543.100 SEWAGE TREATMENT-CITY OF DELRA	618,185	750,000	750,000	684,991	0	955,000					
545.000 INSURANCE & BONDS	0	7,000	7,000	3,775	0	9,000					
546.000 REPAIRS & MAINTENANCE- GENERAL	47,840	57,000	57,000	73,279	0	57,000					
546.200 RENEWALS & REPLACEMENTS	96,698	150,000	150,000	9,922	0	100,000					
549.100 ADMINISTRATIVE CHARGES	140,000	147,000	147,000	23,333	0	154,350					
552.000 OPERATING SUPPLIES	327	0	0	608	0	1,000					
OPERATING EXPENSES	952,435	1,275,000	1,275,000	842,595	0	1,440,350	0				
Acct Class: 5060 CAPITAL OUTLAY											
563.000 IMPROVEMENTS OTHER THAN BLDG.											
564.000 MACHINERY AND EQUIPMENT	-7,852	100,000	100,000	0	0	425,000					
CAPITAL OUTLAY	0	75,000	75,000	2,580	0						
	-7,852	175,000	175,000	2,580	0	425,000	0				
Acct Class: 5090 OTHER USES											
599.000 RESERVE FOR CONTINGENCY											
OTHER USES	17,174	60,000	60,000	0	0	60,000					
SEWER SYSTEM OPERATIONS	17,174	60,000	60,000	0	0	60,000	0				
	961,757	1,510,000	1,510,000	845,175	0	1,925,350	0				