

# **ADOPTED ANNUAL BUDGET**

## **FISCAL YEAR 2019-2020**



**Prepared By:**  
**Marshall Labadie, Town Manager**  
**Matthew Lalla, Finance Director**

***“Working to Protect Our Unique Sense of Place”***

**TABLE OF CONTENTS  
OPERATING BUDGET  
FISCAL YEAR 2019-2020**

<b><i>Principal Officers.....</i></b>	<b><i>3</i></b>
<b><i>Executive Summary .....</i></b>	<b><i>4</i></b>
<b><i>Resolution 19-021 R (Final Millage Rate) .....</i></b>	<b><i>19</i></b>
<b><i>Resolution 19-022 R (Adoption of 2019-2020 Budget) .....</i></b>	<b><i>21</i></b>
<b><i>Town Commission .....</i></b>	<b><i>25</i></b>
<b><i>Town Manager’s Office .....</i></b>	<b><i>28</i></b>
<b><i>Town Clerk’s Office.....</i></b>	<b><i>32</i></b>
<b><i>Finance Department.....</i></b>	<b><i>38</i></b>
<b><i>Legal Counsel.....</i></b>	<b><i>42</i></b>
<b><i>Public Works Department.....</i></b>	<b><i>44</i></b>
<b><i>Post Office .....</i></b>	<b><i>63</i></b>
<b><i>Other General Government .....</i></b>	<b><i>66</i></b>
<b><i>Police Department.....</i></b>	<b><i>68</i></b>
<b><i>Highland Beach Fire Rescue.....</i></b>	<b><i>74</i></b>
<b><i>Building Department.....</i></b>	<b><i>79</i></b>
<b><i>Solid Waste.....</i></b>	<b><i>90</i></b>
<b><i>Highland Beach Library.....</i></b>	<b><i>92</i></b>
<b><i>Transfers and Contingency Reserves.....</i></b>	<b><i>98</i></b>
<b><i>Discretionary Sales Surtax Fund .....</i></b>	<b><i>102</i></b>
<b><i>General Fund Revenues .....</i></b>	<b><i>108</i></b>

**PRINCIPAL OFFICERS**

**2019-2020**

**ANNUAL OPERATING BUDGET  
OF THE  
TOWN OF HIGHLAND BEACH, FLORIDA  
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2020**

**Town Commission**

Rhoda Zelniker, Mayor

Greg Babij, Vice Mayor

Peggy Gossett-Seidman, Commissioner

Barry Donaldson, Commissioner

Evalyn David, Commissioner

**Town Manager**

Marshall Labadie

**Town Attorney**

The Law Offices of Torcivia, Donlon, Goddeau & Ansay P.A.

**Department Heads**

Lanelda Gaskins

Town Clerk

Matthew Lalla

Finance Director

Craig Hartmann

Chief of Police

Vacant

Building Official

Pat Roman

Public Works Director

Lois Albertson

Library Director

## EXECUTIVE SUMMARY

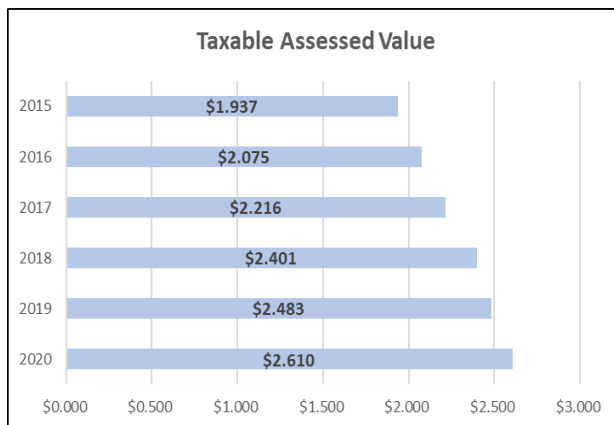
September 5, 2019

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 2019/2020. This budget sets forth the fiscal plan for the delivery of Town services to our residents beginning October 1, 2019 with the 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 to 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 \$26 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 2020 is \$2,610,340,084, an increase of 5.12% compared to the prior fiscal year values.

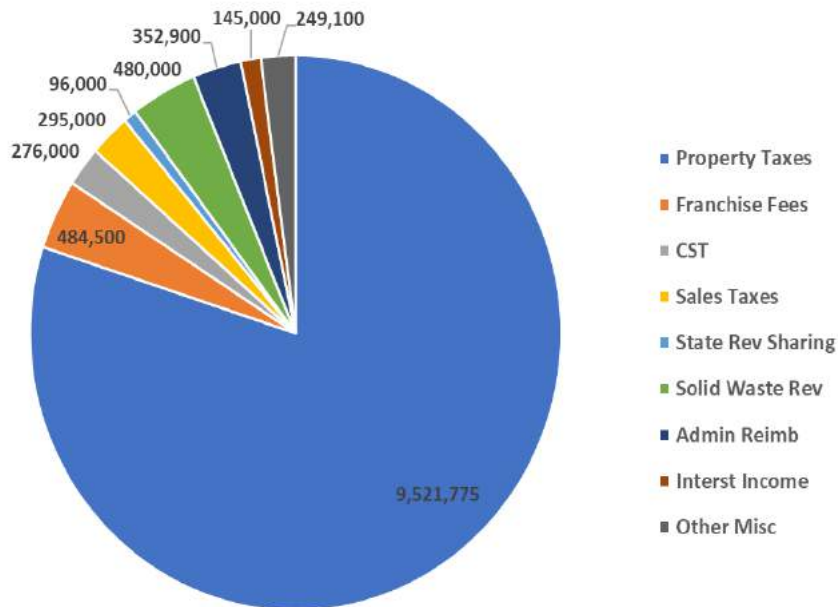
The proposed operating millage rate of 3.2294 is 3.5% higher than the current rate and 7.7% higher than the computed rolled back rate of 2.9984. The debt service millage rate is 0.5703, a decrease from the current rate of 0.5986. Therefore, the total proposed millage rate for the Town of Highland Beach is anticipated to be 3.7997, an overall increase of 0.0807 mills. An increase in the operating millage rate is needed to cover the Fire Rescue fee assessed by the City of Delray Beach as well as costs associated with added professional services necessary to carry out the Town's priorities over the next year and beyond. These added services include the hiring of a part-time Accounting Clerk and the full-year costs of the part-time Town Planner. To comply with recent Legislation, the Town's Building Department will be budgeted in a Special Revenue Fund. The proposed millage rates are calculated on the July 1<sup>st</sup> certified values and will be the basis for setting the millage rates for the FY 2020 budget. *Staff recommends a structurally balanced budget that does not use reserves as a funding source for ongoing operations.* Over the past two fiscal years, over \$1,000,000 of General Fund reserves have been



pledged as a funding source to balance the budget and mitigate millage increases. The continued use of reserves to balance the budget is not sustainable.

## REVENUES

The Town's primary source of revenue is ad valorem taxes, making up about 80% of the total General Fund budget. This percentage represents an increase over the percentage



for FY 2019 (72%) due to a change in the recording of building permits in a Special Revenue Fund in FY 2020 in order to comply with recently passed legislation.

Over reliance of a single revenue source may present funding challenges as this revenue source can be

negatively impacted by State legislation. Thus, it is important that the Town continue efforts to identify and diversify revenues where available to help fund operating costs that continue to rise. The Town's operating millage rate is proposed to increase to 3.2294, a return to the operating millage rate from FY 2017. Therefore, the FY 2020 projection for ad valorem taxes is increased when compared to the FY 2019 adopted budget. Other major revenue categories, including Electric Franchise Fees, Half-Cent Sales Taxes, State Revenue Sharing and Interest Income are trending upward.

## 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 \$61,710 in water fund revenues and \$33,270 in sewer fund revenues. There may be further adjustments in water and sewer rates that come from the completion of a water and sewer rate study that is presently underway. This rate study will provide 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. This represents a policy change that would impact Town residents' Federal tax returns by eliminating a portion of the deduction for local property taxes. In addition, the rate study will provide estimates of the impact of converting the current flat fee for sewer service to a rate based on volume of water used.

## 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 60% of the total general fund budget. The Town outsources legal services, fire rescue services, and solid waste/recycling collection services. The proposed FY 2020 Budget includes funds for a part-time Accounting Clerk. The costs of this position (\$28,740) will be split between the General Fund and the Water Enterprise Fund.

The proposed budget includes increases in compensation for all bargaining and non-bargaining unit employees. Per their respective collective bargaining agreements, covered employees will receive merit raises of 0-5% in October 2019 based on performance. Non-bargaining employees will also receive 0-5% merit raises in October 2019. These increases in compensation, including the costs of related fringe benefits, are estimated to cost \$198,500.

## 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 2020 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:

Class	Percent of Gross Salary October 1, 2019 to June 30, 2020		Percent of Gross Salary July 1, 2020 to September 30, 2020 (estimated 4% increase)	
	Employee	Employer	Employee	Employer
Regular	3.00	8.47	3.00	8.81
Special Risk- Police	3.00	25.48	3.00	26.50
Elected Officials	3.00	48.82	3.00	50.77
Senior Management	3.00	25.41	3.00	26.43
DROP	0.00	14.60	0.00	15.18

## OTHER INSURANCE PREMIUMS

The FY 2020 budget anticipates a 12% 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 \$374,950.

## **CAPITAL IMPROVEMENTS AND MAJOR REPAIRS/REPLACEMENT**

The proposed General Fund budget includes two capital improvement projects totaling \$166,050:

- Replacement of one police patrol vehicles; and,
- Replacement of a 20-year old ERP/Town-wide financial information system.

The Building Department Special Revenue Fund request includes \$50,000 for the replacement of the ERP/Building Permit module as part of the Town-wide ERP project. The Discretionary Sales Surtax Special Revenue Fund request includes capital projects totaling \$410,000:

- \$50,000 for Town Hall security upgrades; and,
- \$25,000 for replacement of street signs and posts; and,
- \$12,500 for the painting of the Emergency Generator Building (cost shared with Water Enterprise Fund); and,
- \$32,500 for renovations to Town Hall offices; and,
- \$290,000 for the enhancements to existing crosswalks on Ocean Boulevard.

The Water Enterprise Fund requests includes capital projects totaling \$435,500:

- \$115,500 for the painting of the Ground Storage Tank, the Elevated Storage Tank, the Emergency Generator Building (cost shared with Discretionary Sales Surtax Fund), and the floors in the Chemical and Membrane Rooms; and,
- \$5,000 for the repair and coat the floor of the Ground Storage Tank; and,
- \$15,000 for the replacement of the ERP/Utility Billing module as part of the Town-wide ERP project; and,
- \$100,000 for the replacement of two air handlers for the Water Treatment Plant A/C system; and,
- \$80,000 for the replacement of the west chiller in the Water Treatment Plant A/C system; and,
- \$60,000 for the replacement of a chemical pump and piping; and,
- \$30,000 for the replacement of a 1987 Mitsubishi forklift; and,
- \$30,000 for the replacement of 2013 Ford F-150 pickup truck.

The Sewer Enterprise Fund requests includes capital projects totaling \$175,000:

- \$100,000 for the rehabilitation of Lift Station #4; and,
- \$50,000 for the replacement of a 2005 Ford F-550 truck; and,
- \$25,000 for the replacement of an electrical panel on Lift Station #1.

## **BALANCING THE BUDGETS**

Staff recommends a structurally balanced budget that does not pledge the use of reserves to fund ongoing operations as this practice is not sustainable. Over the past two fiscal years, a total of approximately \$1 million of reserves has been pledged to balance the budget and mitigate millage rate increases. The deferral of millage rate increases is not recommended in a fiscal year, such as FY 2020, when the Town's taxable assessed value has increased by 5.12%. The use of reserves to balance the budget should generally be

restricted to fiscal years when there is limited growth or a reduction in the Town's taxable assessed value.

### OVERVIEW OF GENERAL FUND REVENUES

The General Fund accounts for practically all of the Town's basic operating functions. Ad valorem taxes represent about 80% of the General Fund revenue. Other major revenue sources include Electric Franchise Fees, Communication Services Tax, Solid Waste/Recycling Fees, Half-Cent Sales Taxes, and State Revenue Sharing.

Revenues	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	Dollar Change	Percent Change
311.000 Current Ad Valorem Taxes	8,608,075	8,881,500	9,521,775	640,275	7.21%
312.000 Local Optional Gas Tax	30,710	31,000	31,000	0	0.00%
313.100 Franchise Fees-FPL	453,035	398,000	465,000	67,000	16.83%
313.400 Franchise Fees-FPU	24,633	18,000	19,500	1,500	8.33%
313.600 Communications Svc Tax	282,935	276,000	276,000	0	0.00%
322.000 Building Permits	617,397	550,000	0	N/A	N/A
335.120 State Revenue Sharing	95,778	87,000	96,000	9,000	10.34%
335.150 Alcoholic Bev. Licenses	636	700	700	0	0.00%
335.180 Half-Cent Sales Tax	291,150	282,000	295,000	13,000	4.61%
335.190 Motor Fuel Tax Rebate	1,000	1,200	1,200	0	0.00%
335.195 Recycling Revenue Sharing Pro	3,421	10,000	5,000	(5,000)	-50.00%
335.210 FDOT- Streetlight Subsidy	18,126	18,000	18,000	0	0.00%
338.000 Share County Occup. Lic.	8,374	8,000	8,500	500	6.25%
341.900 Zoning Fees, Board Review Fee	10,086	10,000	0	N/A	N/A
341.920 Certif.,Copies,Lien Search	46,447	40,000	40,000	0	0.00%
343.400 Garbage/Solid Waste Rev.	471,580	466,000	480,000	14,000	3.00%
351.000 Court Fines	1,061	1,500	1,500	0	0.00%
351.100 Misc Police Income	937	1,200	1,200	0	0.00%
352.000 Library Fines & Fees	4,069	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	132,112	120,000	145,000	25,000	20.83%
361.100 Interest Income- Tax Coll.	5,637	0	5,000	5,000	N/A
362.000 Rent- U.S. Postal Station	22,917	25,000	25,000	0	0.00%
362.200 Lease-Sprint PCS	39,710	39,000	42,000	3,000	7.69%
364.000 Sale Of Surplus Assets	1,598	0	2,000	2,000	N/A
369.100 Administrative Reimb.	298,550	298,600	352,900	54,300	18.18%
369.300 Insurance Reimbursements	29,341	0	15,000	15,000	N/A
369.400 Other Miscellaneous Rev.	5,516	5,000	15,000	10,000	200.00%
369.600 Reimb- Delray Beach	28,223	30,000	30,000	0	0.00%
389.900 Appropri. From Reserve	0	698,256	0	(698,256)	-100.00%
<b>Total Revenues -- General Fund</b>	<b>\$11,533,103</b>	<b>\$12,303,956</b>	<b>----</b>	<b>----</b>	<b>----</b>
<b>Gen. Fund Rev. Less Bldg. Dept.</b>	<b>----</b>	<b>\$11,743,956</b>	<b>\$11,900,275</b>	<b>\$156,319</b>	<b>1.33%</b>

*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 an increase from fiscal year 2018/2019. This rate is based on the July 1<sup>st</sup> certified tax base values – which increased 5.12% – equating to \$655,780 in additional budgeted revenue, using the 3.2294 millage rate. The debt service millage rate is 0.5703, a decrease from the current rate of 0.5986. Therefore, the total proposed millage rate for the Town of Highland Beach is 3.7997, an overall increase of 0.0807 mills. The Town



continues to have one of the lowest operating millage rates among the cities in Palm Beach County. The total proposed millage rate of 3.7997 equates to approximately \$9.52 million in tax revenues, of which \$8.09 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 2020 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 2020 budget increased due to higher receipts in recent years, along with a small increase in FPL residential rates. Therefore, FY 2020 proposed revenues (FPL- \$465,000 and FPU- \$19,500) are higher than the FY 2019 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 \$424,400 in State distributions (an increase of \$17,500), including State Revenue Sharing (\$96,000) and Half-Cent Sales Tax (\$295,000), 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 (\$480,000).

*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 2020 for all fine revenues is \$10,700 – the same amount as FY 2019.

*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 increase based on the composition of the Town's investment portfolio. The adjusted portfolio remains consistent with the Town's investment policy and is primarily focused on preservation of principal. 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 13.5% to \$587,530.

*Use of Budget Surplus* – Unlike the past several fiscal years, the proposed FY 2020 budget does not include the pledging of reserves to balance the budget.

### **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 Public Works, Solid Waste/Recycling, and the Library. As indicated in the chart below, the Building Department expenditures will no longer be recorded in the General Fund in order to comply with recently passed legislation which requires these funds to be segregated.

<b>Expenditures</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Budget</b>	<b>FY 2020 Budget</b>	<b>Dollar Change</b>	<b>Percent Change</b>
Town Commission	\$128,813	\$183,256	\$183,575	\$319	0.17%
Town Manager	347,076	447,550	361,320	(86,230)	-19.27%
Town Clerk	319,488	342,444	375,550	33,106	9.67%
Finance	388,915	371,745	519,000	147,255	39.61%
Legal Counsel	268,847	200,000	175,000	(25,000)	-12.50%
Public Works	437,389	424,050	358,300	(65,750)	-15.51%
Post Office	119,995	135,970	135,600	(370)	-0.27%
OGG Non-Departmental	303,422	311,120	362,040	50,920	16.37%
Police Dept.	2,281,420	2,543,446	2,566,550	23,104	0.91%
Fire-Rescue	3,924,934	4,255,000	4,469,700	214,700	5.05%
Building Dept.	507,940	469,350	0	N/A	N/A
Solid Waste	422,440	440,000	454,500	14,500	3.30%
Libraries	387,472	449,410	407,140	(42,270)	-9.41%
Interfund Transfers	1,417,542	1,558,315	1,482,000	(76,315)	-4.90%
Reserve for Contingency	113,234	172,300	50,000	(122,300)	-70.98%
<b>Total Expenditures -- General Fund</b>	<b>\$11,368,927</b>	<b>\$12,303,956</b>	<b>----</b>	<b>----</b>	<b>----</b>
<b>Gen. Fund Exp. Less Bldg. Dept.</b>	<b>----</b>	<b>\$11,834,606</b>	<b>\$11,900,275</b>	<b>\$65,669</b>	<b>0.55%</b>

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

*Town Manager* – This budget is less than the current year due to the elimination of \$100,000 for an environmental consultant. 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 a request for a part-time Accounting Clerk. The position would greatly improve the efficiency and effectiveness of the department and is expected to cost approximately \$28,740, including salary and fringe benefits. The Water Enterprise Fund will provide funding for one-half of the costs for this position as this position will assist with utility billing. 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. The total budget is \$25,000 lower than FY 2019, with an allocation of \$125,000 for general legal services and \$50,000 for labor attorney services due to the need to negotiate collective bargaining agreements during FY 2020.

*Public Works* – Operating expenses within the budget reflect a decrease of \$65,750. The majority of the decrease in the Department’s FY 2020 budget is due to a reduction in professional fees and general repairs & maintenance and the shifting of capital project funding to the Discretionary Sales Surtax Special Revenue Fund.

*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 a slight reduction of \$370 for FY 2020.

*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 \$50,920 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 operating expenses reflect an increase of \$23,104 for FY 2020. The Police Department request also includes the replacement of one patrol vehicles.

*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 2020 fee set by the City increased by \$214,700. 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 will be appropriated in a Special Revenue Fund beginning in FY 2020 in order to comply with recently passed 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 expires May 31, 2020 and can be extended for a three-year term. The amount requested in this budget includes a 3% increase for FY 2020. Over the next several months, the Town will evaluate whether to extend the contract with Waste Management or begin the RFP process to establish a new contract for services.

*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 recommended appropriation has decreased by \$17,270 primarily due to the transfer of general repairs & maintenance expenses to the Public Works Department and the conversion of a full-time Library Associate to a part-time position.

*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. In FY 2020, an additional transfer to the newly established Building Department Special Revenue Fund in the amount of \$52,000 is being set up to cover the net 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 reduced by \$122,000 (to \$50,000) for FY 2020 to reflect recent experience.

## DISCUSSION OF OTHER FUNDS

### BUILDING DEPARTMENT SPECIAL REVENUE FUND

<b>Building Dept. Special Revenue Fund Revenues</b>	<b>FY 2018 Actuals (Gen. Fund)</b>	<b>FY 2019 Budget (Gen. Fund)</b>	<b>FY 2020 Budget</b>	<b>Dollar Change</b>	<b>Percent Change</b>
Buidling Permits	\$617,397	\$633,810	\$773,730	\$139,920	22.08%
Zoning Fees & Board Review Fees	\$10,086	\$10,000	\$12,000	\$2,000	20.00%
Transfer from General Fund	\$0	\$0	\$52,000	\$52,000	N/A
<b>Total Revenues</b>	<b>\$627,483</b>	<b>\$643,810</b>	<b>\$837,730</b>	<b>\$193,920</b>	<b>30.12%</b>
<b>Building Dept. Special Revenue Fund Expenditures</b>	<b>FY 2018 Actuals (Gen. Fund)</b>	<b>FY 2019 Budget (Gen. Fund)</b>	<b>FY 2020 Budget</b>	<b>Dollar Change</b>	<b>Percent Change</b>
Personal Services	\$114,762	\$488,310	\$502,300	\$13,990	2.86%
Operating Expenses	\$393,178	\$64,850	\$281,930	\$217,080	334.74%
Capital Outlay Expenses	\$0	\$0	\$53,500	\$53,500	N/A
<b>Total Expenditures</b>	<b>\$507,940</b>	<b>\$553,160</b>	<b>\$837,730</b>	<b>\$284,570</b>	<b>51.44%</b>

Beginning in FY 2020, the revenues and expenditures associated with the Building Department will be recorded in a Special Revenue Fund in order to comply with recently passed 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 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 the net cost of the Town Planner position which cannot be funded with building permit revenue.



## DISCRETIONARY SALES TAX SPECIAL REVENUE FUND

Revenues	FY 2018 Actuals	FY 2019 Budget	FY 2019 Actuals (Through 6/30)	FY 2020 Budget
Discretionary Sales Surtax	\$257,778	\$262,000	\$134,845	\$265,000
Interest Earning	\$1,808		\$2,160	
Appropriation from Reserves	\$0	\$212,000	\$0	\$145,000
<b>Total Revenues</b>	<b>\$259,586</b>	<b>\$474,000</b>	<b>\$137,005</b>	<b>\$410,000</b>
Expenditures	FY 2018 Actuals	FY 2019 Budget	FY 2019 Actuals (Through 6/30)	FY 2020 Budget
Professional Fees	\$0	\$274,000	\$102,858	\$0
Renewals & Replacements	\$0	\$0	\$0	\$45,000
Buildings	\$0	\$0	\$0	\$50,000
Improvements Other Than Bldgs.	\$0	\$200,000	\$179,558	\$315,000
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$474,000</b>	<b>\$282,416</b>	<b>\$410,000</b>

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 \$265,000 from the sales surtax in FY 2020.

Proceeds are dedicated for infrastructure related projects. Proposed projects for FY 2020 include Town Hall renovations and security upgrades, street sign replacements, the painting of the emergency generator building, and the construction of crosswalks on Ocean Boulevard.

## WATER SYSTEM ENTERPRISE FUND

<b>Water Fund Revenues (Fund 401)</b>	<b>FY 2018 Actuals</b>	<b>FY 2019 Budget</b>	<b>FY 2020 Budget</b>	<b>Dollar Change</b>	<b>Percent Change</b>
Charges for Service	\$1,987,503	\$2,087,720	\$2,149,430	61,710	2.96%
Miscellaneous Revenue	\$198,506	\$183,000	\$210,000	27,000	14.75%
Other Sources - Non-Revenue	\$2,681,689	\$2,373,765	\$2,059,500	(314,265)	-13.24%
<b>Total Revenues</b>	<b>\$4,867,698</b>	<b>\$4,644,485</b>	<b>\$4,418,930</b>	<b>(225,555)</b>	<b>-4.86%</b>
<b>Water Fund Expenditures</b>	<b>FY 2018 Actuals</b>	<b>FY 2019 Budget</b>	<b>FY 2020 Budget</b>	<b>Dollar Change</b>	<b>Percent Change</b>
Personal Services	\$1,128,789	\$1,093,100	\$841,210	(251,890)	-23.04%
Operating Expenses	\$1,951,379	\$1,561,770	\$1,520,995	(40,775)	-2.61%
Capital Outlay	\$998,046	\$360,000	\$435,500	75,500	20.97%
Debt Service	\$336,738	\$1,557,615	\$1,549,225	(8,390)	-0.54%
Other Uses	\$0	\$72,000	\$72,000	0	N/A
<b>Total Expenditures</b>	<b>\$4,414,952</b>	<b>\$4,644,485</b>	<b>\$4,418,930</b>	<b>(225,555)</b>	<b>-4.86%</b>

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. A rate study is currently being performed 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 will also estimate 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 \$1,549,245 for FY 2020. All of the currently outstanding debt of the Town has been issued for Water Enterprise Fund projects.

## SEWER SYSTEM ENTERPRISE FUND

<b>Sewer Fund Revenues (Fund 402)</b>	<b>FY 2018 Actuals</b>	<b>FY 2019 Budget</b>	<b>FY 2020 Budget</b>	<b>Dollar Change</b>	<b>Percent Change</b>
Charges for Service	\$1,085,969	\$1,109,000	\$1,142,270	\$33,270	3.00%
Miscellaneous Revenue	\$24,731	\$18,000	\$25,000	\$7,000	38.89%
Other Sources - Non-Revenue	\$0	\$287,000	\$342,730	\$55,730	19.42%
<b>Total Revenues</b>	<b>\$1,110,700</b>	<b>\$1,414,000</b>	<b>\$1,510,000</b>	<b>\$96,000</b>	<b>6.79%</b>
<b>Sewer Fund Expenditures</b>	<b>FY 2018 Actuals</b>	<b>FY 2019 Budget</b>	<b>FY 2020 Budget</b>	<b>Dollar Change</b>	<b>Percent Change</b>
Operating Expenses	\$1,065,506	\$1,274,000	\$1,275,000	\$1,000	0.08%
Capital Outlay	\$0	\$80,000	\$175,000	\$95,000	118.75%
Other Uses	\$0	\$60,000	\$60,000	\$0	N/A
<b>Total Expenditures</b>	<b>\$1,065,506</b>	<b>\$1,414,000</b>	<b>\$1,510,000</b>	<b>\$96,000</b>	<b>6.79%</b>

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. 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 on October 1, 2019 based upon the Municipal Cost Index as published by American City and County for the yearly change from July to July. The rate study currently being performed will estimate 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.

### **CAPITAL PROJECT FUNDING FOR FY 2020**

The Town's capital projects for FY 2020 are funded by General Fund revenues, 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
2020	Gen. Fund -- Police	Replace 1 Police Vehicles	\$51,050	General Fund Revenues
2020	GF -- Finance Dept.	ERP/Townwide Fin. Info. System	\$115,000	General Fund Revenues
<b>Total General Fund Capital Projects</b>			<b>\$166,050</b>	
2020	Building Dept. Fund	ERP/Building Permit Module	\$50,000	Building Permit Revenues
<b>Total Building Fund Capital Projects</b>			<b>\$50,000</b>	
2020	Discret. Sales Surtax	Paint Emergency Generator Building	\$12,500	Infrastructure Sales Tax
2020	Discret. Sales Surtax	Upgrade Town Hall Security	\$50,000	Infrastructure Sales Tax
2020	Discret. Sales Surtax	Replace Public Street Signs & Posts	\$25,000	Infrastructure Sales Tax
2020	Discret. Sales Surtax	Town Hall Renovations	\$32,500	Infrastructure Sales Tax
2020	Discret. Sales Surtax	Construction of Crosswalks	\$290,000	Infrastructure Sales Tax
<b>Total Discretionary Sales Surtax Projects</b>			<b>\$410,000</b>	
2020	Sewer Enterprise Fund	Rehab. Lift Station #4	\$100,000	Sewer Fund Unrestricted Net Pos.
2020	Sewer Enterprise Fund	Replace 2005 Ford F-550 Truck	\$50,000	Sewer Fund Unrestricted Net Pos.
2020	Sewer Enterprise Fund	Replace Elec. Panel - Lift Station #1	\$25,000	Sewer Fund Unrestricted Net Pos.
<b>Total Sewer Fund Capital Projects</b>			<b>\$175,000</b>	
2020	Water Enterprise Fund	Paint Floors - Chemical & Membrane Rooms	\$20,000	Water Fund Unrestricted Net Pos.
2020	Water Enterprise Fund	Paint Ground Storage Tank	\$3,000	Water Fund Unrestricted Net Pos.
2020	Water Enterprise Fund	Repair & Coat Ground Storage Tank Floor	\$5,000	Water Fund Unrestricted Net Pos.
2020	Water Enterprise Fund	Paint Elevated Storage Tank	\$80,000	Water Fund Unrestricted Net Pos.
2020	Water Enterprise Fund	Paint Emergency Generator Building	\$12,500	Water Fund Unrestricted Net Pos.
2020	Water Enterprise Fund	Replace 1987 Mitsubishi Forklift	\$30,000	Water Fund Unrestricted Net Pos.
2020	Water Enterprise Fund	ERP/Utility Billing Module	\$15,000	Water Fund Unrestricted Net Pos.
2020	Water Enterprise Fund	Replace 2 Air Handlers for WTP A/C System	\$100,000	Water Fund Unrestricted Net Pos.
2020	Water Enterprise Fund	Replace West Chiller in WTP A/C System	\$80,000	Water Fund Unrestricted Net Pos.
2020	Water Enterprise Fund	Replace Chemical Pump & Piping	\$60,000	Water Fund Unrestricted Net Pos.
2020	Water Enterprise Fund	Replace 2013 Ford F-150 Pickup	\$30,000	Water Fund Unrestricted Net Pos.
<b>Total Water Fund Capital Projects</b>			<b>\$435,500</b>	

### **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, 2019:

Fund Balance Category	Amount	% of Gen. Fund Budget
Assigned - Disaster Recovery	\$1,050,000	8.39%
Assigned - Budget Stabilization	\$2,089,061	16.70%
Committed - Appropriation	\$0	N/A
Unassigned	\$6,160,939	49.25%
<b>Total Fund Balance</b>	<b>\$9,300,000</b>	<b>74.34%</b>

The Town's unassigned fund balance represents approximately 49% of the proposed FY 2020 General Fund budget for expenditures and transfers out. Town policy on fund

balance 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 \$1,050,000 on October 1, 2019. The Town's Committed Fund Balance amount represents an appropriation from reserve to balance budget –which for FY 2020 equals \$0. Unassigned (surplus) fund balance totals an estimated \$6,160,000.

### **CONCLUSION**

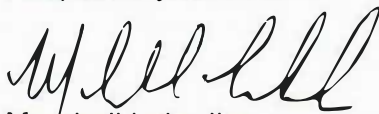
The proposed budget provides for the continuation of the vital Town services our residents rely upon every day. The Town's tax rates and fees will continue to be among the lowest in Palm Beach County. The proposed FY 2020 budget, using a conservative approach in forecasting both revenue and expenditures, includes pay increases for all Town employees and investment in capital purchases and improvements.

### **ACKNOWLEDGEMENTS**

A municipal budget cannot be developed without assistance from the Department Directors and their staffs that are truly committed to “working to protect our unique sense of place”. I am very proud of our employees that 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.

It is with seriousness of purpose that our entire team presents to you this balanced budget that accounts for your priorities and demonstrates our promise to remain focused on “working to protect our unique sense of place”.

Respectfully submitted,



Marshall Labadie  
Town Manager



Matthew Lalla  
Finance Director





**TOWN OF HIGHLAND BEACH  
RESOLUTION NO. 19-021 R**

**A RESOLUTION OF THE TOWN OF HIGHLAND BEACH, FLORIDA, ADOPTING A FINAL MILLAGE RATE OF 3.2294 MILS FOR THE TOWN'S GENERAL OPERATING FUNDS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2019 AND ENDING SEPTEMBER 30, 2020; PROVIDING THAT THE FINAL MILLAGE RATE OF 3.2294 MILLS IS 7.70 PERCENT GREATER THAN THE COMPUTED ROLLED BACK RATE OF 2.9984 MILLS; PROVIDING FOR SEVERABILITY, CONFLICTS AND AN EFFECTIVE DATE.**

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

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

**Section 1.** That the final millage rate necessary to be levied against ad valorem valuation of property subject to taxation in the Town of Highland Beach, Florida, to produce a sufficient sum which together with departmental and other revenues will be sufficient to pay for appropriations made in the budget for the fiscal year beginning October 1, 2019 and ending September 30, 2020, is hereby set at 3.2294 Mills, plus 0.5703 for voted debt service, for a final millage rate of 3.7997.

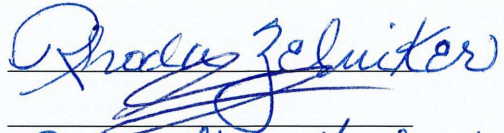
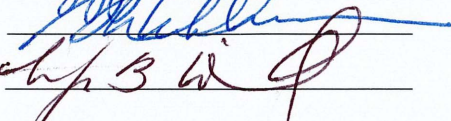
**Section 2.** The final millage rate of 3.2294 is 7.70 percent greater than the computed rolled-back rate of 2.9984.

**Section 3.** If any clause, section or other part of this Resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and shall in no way affect the validity of the remaining portions of this Resolution.

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

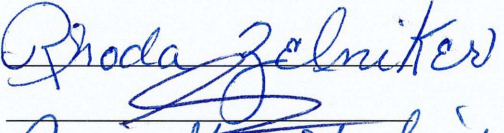
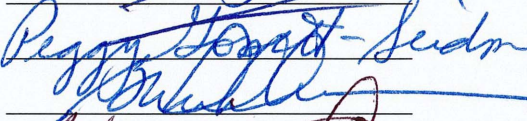
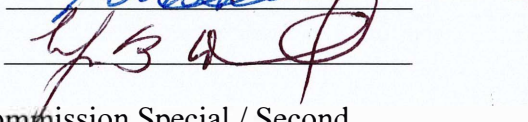
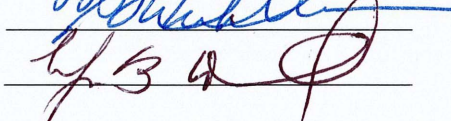
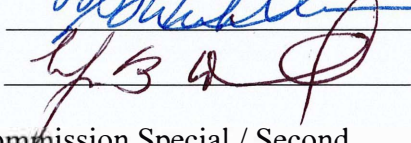
**Section 5.** This Resolution shall become effective immediately upon passage.

The foregoing Resolution was moved by Commissioner David, seconded by Commissioner Donaldson and upon being put to the vote, the vote was as follows:

	<u>AYE</u>	<u>NAY</u>	
Mayor Rhoda Zelniker	<u>X</u>	<u>          </u>	
Vice Mayor Greg Babij	<u>          </u>	<u>X</u>	
Commissioner Peggy Gossett-Seidman	<u>          </u>	<u>X</u>	
Commissioner Barry Donaldson	<u>X</u>	<u>          </u>	
Commissioner Evalyn David	<u>X</u>	<u>          </u>	

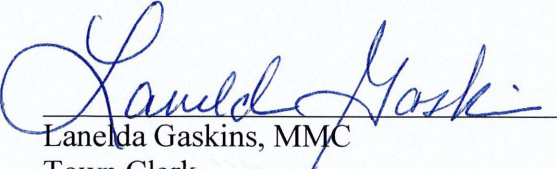
PASSED on first reading at the Commission Special / First Public Hearing Budget meeting held on this 5<sup>th</sup> day of September 2019.

The foregoing Resolution was moved by Commissioner David, seconded by Commissioner Donaldson and upon being put to the vote, the vote was as follows:

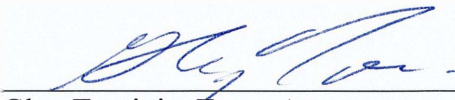
	<u>AYE</u>	<u>NAY</u>	
Mayor Rhoda Zelniker	<u>X</u>	<u>          </u>	
Vice Mayor Greg Babij	<u>          </u>	<u>X</u>	
Commissioner Peggy Gossett-Seidman	<u>          </u>	<u>X</u>	
Commissioner Barry Donaldson	<u>X</u>	<u>          </u>	
Commissioner Evalyn David	<u>X</u>	<u>          </u>	

PASSED AND ADOPTED on second and final reading at the Commission Special / Second Public Hearing Budget meeting held on this 19<sup>th</sup> day of September, 2019.

ATTEST:

  
Lanelda Gaskins, MMC  
Town Clerk

APPROVED AS TO FORM AND LEGALITY:

  
Glen Torcivia, Town Attorney



**TOWN OF HIGHLAND BEACH  
RESOLUTION NO. 19-022 R**

**A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF HIGHLAND BEACH, FLORIDA, ADOPTING A FINAL BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2019 AND ENDING SEPTEMBER 30, 2020; DETERMINING AND FIXING THE AMOUNTS NECESSARY TO CARRY ON THE GOVERNMENT OF THE TOWN FOR THE ENSUING YEAR; PROVIDING FOR SEVERABILITY, CONFLICTS AND AN EFFECTIVE DATE.**

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

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

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

**Section 1.** That the final budget of the Town of Highland Beach, for the fiscal year beginning October 1, 2019 and ending September 30, 2020 is hereby adopted and the appropriations set out therein are hereby made to maintain and carry on the government of the Town of Highland Beach, Florida. There is hereby appropriated the sum of \$17,594,935 in new revenue, for the payment of operating expenditures for the Town Government pursuant to the terms of the above budget.

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

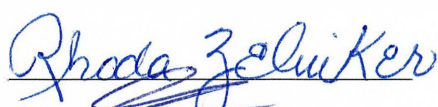

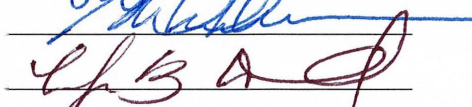
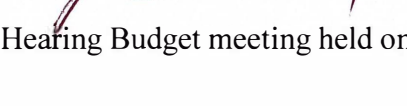
**Section 3.** All funds appropriated for the 2018/2019 fiscal year, which are encumbered, but unexpended as of last day of the fiscal year, shall be deemed re-appropriated for the same purposes for the 2019/2020 fiscal year.

**Section 4.** If any clause, section or other part of this Resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and shall in no way affect the validity of the remaining portions of this Resolution.

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

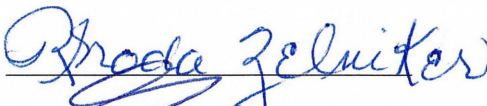
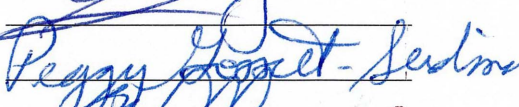
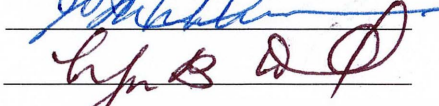
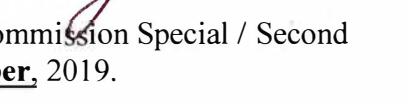
**Section 6.** This Resolution shall become effective immediately upon its passage.

The foregoing Resolution was moved by Commissioner David, seconded by Commissioner Donaldson and upon being put to the vote, the vote was as follows:

	<u>AYE</u>	<u>NAY</u>	
Mayor Rhoda Zelniker	X		
Vice Mayor Greg Babij	X		
Commissioner Peggy Gossett-Seidman		X	
Commissioner Barry Donaldson	X		
Commissioner Evalyn David	X		

PASSED on first reading at the Commission Special / First Public Hearing Budget meeting held on this 5<sup>th</sup> day of September 2019.

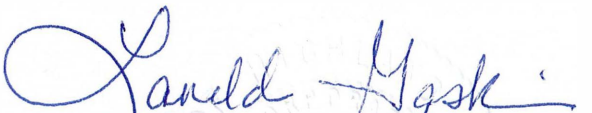
The foregoing Resolution was moved by Commissioner David, seconded by Commissioner Donaldson and upon being put to the vote, the vote was as follows:

	<u>AYE</u>	<u>NAY</u>	
Mayor Rhoda Zelniker	X		
Vice Mayor Greg Babij	X		
Commissioner Peggy Gossett-Seidman		X	
Commissioner Barry Donaldson	X		
Commissioner Evalyn David	X		

PASSED AND ADOPTED on second and final reading at the Commission Special / Second Public Hearing Budget meeting held on this 19<sup>th</sup> day of September, 2019.

ATTEST:

APPROVED AS TO FORM AND LEGALITY:

  
Lanelda Gaskins, MMC  
Town Clerk

  
Glen Torcivia, Town Attorney



TOWN OF HIGHLAND BEACH  
REVENUE COMPARISON FY 18-19 AND FY 19-20

FUND	REVENUE SOURCE	ADOPTED 2018-2019 BUDGET	PROPOSED 2019-2020 BUDGET	VARIANCE AMOUNT	VARIANCE PERCENT
<b>GENERAL FUND</b>	CURRENT AD VALOREM TAXES	8,881,500	9,521,775	640,275	7.2%
	LOCAL OPTION GAS TAX	31,000	31,000	-	0.0%
	FRANCHISE FEES	692,000	760,500	68,500	9.9%
	BUILDING PERMITS	--	--	-	N/A
	INTER GOVT REVENUE	406,900	424,400	17,500	4.3%
	SOLID WASTE REVENUE	466,000	480,000	14,000	3.0%
	CHARGES FOR SERVICES	40,000	40,000	-	0.0%
	FINES AND FORFEITURES	10,700	10,700	-	0.0%
	INTEREST	120,000	150,000	30,000	25.0%
	MISCELLANEOUS REVENUES	367,600	451,900	84,300	22.9%
	DELRAY REIMBURSEMENTS	30,000	30,000	-	0.0%
	APPROPRIATION FROM RESERVE	698,256	-	(698,256)	-100.0%
<b>TOTAL GENERAL FUND</b>		<b>\$ 11,743,956</b>	<b>\$ 11,900,275</b>	<b>\$ 156,319</b>	<b>1.3%</b>
<b>SPECIAL REVENUE FUNDS</b>					
<b>DISCRETIONARY SALES SURTAX</b>	DISCRETIONARY SALES TAX	262,000	265,000	3,000	1.1%
	APPROPRIATION FROM RESERVE	212,000	145,000	(67,000)	-31.6%
<b>TOTAL SALES SURTAX FUND</b>		<b>\$ 474,000</b>	<b>\$ 410,000</b>	<b>\$ (64,000)</b>	<b>-13.5%</b>
<b>BUILDING DEPARTMENT</b>	BUILDING PERMITS	550,000	773,730	223,730	40.7%
	CHARGES FOR SERVICES	10,000	12,000	2,000	20.0%
	TRANSFER FROM GF - TOWN PLANNER	-	52,000	52,000	N/A
<b>TOTAL BUILDING DEPT. FUND</b>		<b>\$ 560,000</b>	<b>\$ 837,730</b>	<b>\$ 277,730</b>	<b>49.6%</b>
<b>TOTAL SPECIAL REVENUE FUNDS</b>		<b>\$ 1,034,000</b>	<b>\$ 1,247,730</b>	<b>\$ 213,730</b>	<b>20.7%</b>
<b>ENTERPRISE FUNDS</b>					
<b>WATER UTILITY</b>	WATER UTILITY REVENUE	2,057,000	2,118,710	61,710	3.0%
	CHARGES FOR SERVICES	30,720	30,720	-	0.0%
	INTEREST	40,000	60,000	20,000	50.0%
	MISCELLANEOUS REVENUES	143,000	150,000	7,000	4.9%
	DEBT PROCEEDS	-	-	-	0.0%
	TXFR FROM GF - DEBT SERVICE	1,558,315	1,430,000	(128,315)	-8.2%
	APPROPRIATION FROM RESERVE	815,450	629,500	(185,950)	-22.8%
<b>TOTAL WATER UTILITY FUND</b>		<b>\$ 4,644,485</b>	<b>\$ 4,418,930</b>	<b>\$ (225,555)</b>	<b>-4.9%</b>
<b>SEWER UTILITY</b>	SEWER UTILITY REVENUE	1,109,000	1,142,270	33,270	3.0%
	INTEREST	18,000	25,000	7,000	38.9%
	APPROPRIATION FROM RESERVE	287,000	342,730	55,730	19.4%
<b>TOTAL SEWER UTILITY FUND</b>		<b>1,414,000</b>	<b>1,510,000</b>	<b>96,000</b>	<b>6.8%</b>
<b>TOTAL ENTERPRISE FUNDS</b>		<b>6,058,485</b>	<b>5,928,930</b>	<b>(129,555)</b>	<b>-2.1%</b>
<b>TOTAL ALL FUNDS</b>		<b>18,836,441</b>	<b>19,076,935</b>	<b>240,494</b>	<b>1.3%</b>
<b>LESS INTERFUND TRANSFERS</b>		<b>(1,558,315)</b>	<b>(1,482,000)</b>	<b>76,315</b>	<b>-4.9%</b>
<b>GRAND TOTAL</b>		<b>17,278,126</b>	<b>17,594,935</b>	<b>316,809</b>	<b>1.8%</b>



**TOWN OF HIGHLAND BEACH  
EXPENDITURE COMPARISON FY 18-19 AND FY 19-20**

FUND	COST CENTER	ADOPTED 2018-2019 BUDGET	PROPOSED 2019-2020 BUDGET	VARIANCE AMOUNT	VARIANCE PERCENT
<b>GENERAL FUND</b>					
	TOWN COMMISSION	183,256	183,575	319	0.2%
	TOWN MANAGER	447,550	361,320	(86,230)	-19.3%
	TOWN CLERK	342,444	375,550	33,106	9.7%
	FINANCE	371,745	519,000	147,255	39.6%
	LEGAL COUNSEL	200,000	175,000	(25,000)	-12.5%
	PUBLIC WORKS	424,050	358,300	(65,750)	-15.5%
	POST OFFICE	135,970	135,600	(370)	-0.3%
	OTHER GENERAL GOVERNMENT	311,120	362,040	50,920	16.4%
	LAW ENFORCEMENT	2,543,446	2,568,550	23,104	0.9%
	FIRE & RESCUE	4,255,000	4,469,700	214,700	5.0%
	BUILDING DEPARTMENT	-	-	-	N/A
	SOLID WASTE COLLECTION	440,000	454,500	14,500	3.3%
	LIBRARY	449,410	407,140	(42,270)	-9.4%
	INTERFUND TRANSFER - DEBT SERVICE	1,558,315	1,430,000	(128,315)	-8.2%
	INTERFUND TRANSFER - TOWN PLANNER	-	52,000	52,000	N/A
	RESERVE FOR CONTINGENCY	172,300	50,000	(122,300)	-71.0%
<b>TOTAL GENERAL FUND</b>		<b>\$ 11,834,606</b>	<b>\$ 11,900,275</b>	<b>\$ 65,669</b>	<b>0.6%</b>
<b>SPECIAL REVENUE FUNDS</b>					
<b>DISCRETIONARY SALES SURTAX</b>					
	PROFESSIONAL FEES	274,000	-	(274,000)	-100.0%
	IMPROVEMENTS OTHER THAN BUILDINGS	200,000	315,000	115,000	57.5%
	RENEWAL & REPLACEMENTS	-	45,000	45,000	N/A
	BUILDINGS	-	50,000	50,000	N/A
<b>TOTAL SALES SURTAX</b>		<b>\$ 474,000</b>	<b>\$ 410,000</b>	<b>\$ (64,000)</b>	<b>-13.5%</b>
<b>BUILDING DEPARTMENT</b>					
	BUILDING EXPENDITURES - REGULAR	469,350	784,230	314,880	67.1%
	BUILDING DEPARTMENT - CAPITAL	-	53,500	53,500	N/A
<b>TOTAL BUILDING DEPARTMENT</b>		<b>\$ 469,350</b>	<b>\$ 837,730</b>	<b>\$ 368,380</b>	<b>78.5%</b>
<b>TOTAL SPECIAL REVENUE FUNDS</b>		<b>\$ 943,350</b>	<b>\$ 1,247,730</b>	<b>\$ 304,380</b>	<b>32.3%</b>
<b>ENTERPRISE FUNDS</b>					
<b>WATER UTILITY</b>					
	WATER EXPENDITURES-REGULAR	3,014,870	2,797,705	(217,165)	-7.2%
	WATER EXPENDITURES-DEBT SERVICE	1,557,615	1,549,225	(8,390)	-0.5%
	RESERVE FOR CONTINGENCY	72,000	72,000	-	0.0%
<b>TOTAL WATER UTILITY</b>		<b>\$ 4,644,485</b>	<b>\$ 4,418,930</b>	<b>\$ (225,555)</b>	<b>-4.9%</b>
<b>SEWER UTILITY</b>					
	SEWER EXPENDITURES	1,354,000	1,450,000	96,000	7.1%
	RESERVE FOR CONTINGENCY	60,000	60,000	-	0.0%
<b>TOTAL SEWER UTILITY</b>		<b>1,414,000</b>	<b>1,510,000</b>	<b>96,000</b>	<b>6.8%</b>
<b>TOTAL ENTERPRISE FUNDS</b>		<b>6,058,485</b>	<b>5,928,930</b>	<b>(129,555)</b>	<b>-2.1%</b>
<b>TOTAL ALL FUNDS</b>		<b>18,836,441</b>	<b>19,076,935</b>	<b>240,494</b>	<b>1.3%</b>
<b>LESS INTERFUND TRANSFERS</b>		<b>(1,558,315)</b>	<b>(1,482,000)</b>	<b>76,315</b>	<b>-4.9%</b>
<b>GRAND TOTAL</b>		<b>17,278,126</b>	<b>17,594,935</b>	<b>316,809</b>	<b>1.8%</b>



# 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 the 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 Rhoda Zelniker
Vice Mayor Greg Babij
Commissioner Peggy Gossett-Seidman
Commissioner Barry Donaldson
Commissioner Evalyn David

## **APPROPRIATIONS**

	<b>FY 17-18</b>	<b>FY 18-19</b>	<b>FY 19-20</b>	<b>Dollar Change</b>	<b>Percent Change</b>
Personal Services	\$87,593	\$91,401	\$87,970	<b>\$(3,431)</b>	<b>-3.75%</b>
Operating Expenses	\$41,220	\$91,855	\$95,605	\$3,750	4.08%
Capital Expenses	\$0	\$0	\$0	\$0	N/A
<b>Total</b>	<b>\$128,813</b>	<b>\$183,256</b>	<b>\$183,575</b>	<b>\$319</b>	<b>0.17%</b>
Total Positions	5	5	5	N/A	N/A

## **FY 2020 BUDGET VARIANCES**

### **Normal Increases/(Decreases)**

(\$3,431)      Personal Services

- Decrease in Personal Services due to reduction in Retirement.

\$3,750      Operating Expenses

- Increases in Printing & Publications and Travel & Per Diem partially offset by a reduction in Expense Accounts for Town Commission from \$1,500 per member to \$500.

**\$319      TOTAL INCREASE**

FINAL BUDGET

Page: 3

10/8/2019

12:17 pm

Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund Type: 0001 GENERAL FUND					
Fund: 001 - GENERAL FUND					
Expenditures					
Dept: 511.000 TOWN COMMISSION					
Acct Class: 5010 PERSONAL SERVICES					
511.000 EXECUTIVE SALARIES AND WAGES	63,000	63,000	63,000	63,000	0.00
521.000 FICA TAXES	4,820	4,850	4,850	4,820	-0.62
522.000 RETIREMENT CONTRIBUTIONS	19,641	23,376	23,376	19,900	-14.87
524.000 WORKERS' COMPENSATION	132	175	175	250	42.86
Total PERSONAL SERVICES	87,592	91,401	91,401	87,970	-3.75
Acct Class: 5030 OPERATING EXPENSES					
531.000 PROFESSIONAL FEES	4,242	7,000	7,000	7,500	7.14
540.000 TRAVEL AND PER DIEM	3,464	6,680	6,680	9,400	40.72
541.000 COMMUNICATIONS	0	2,400	2,400	3,000	25.00
541.100 POSTAGE & FREIGHT	1,262	5,000	5,000	5,000	0.00
549.001 OTH CURR CHG-ADVERTISING	764	3,400	3,400	2,500	-26.47
549.005 OTH CURR CHG-PRINTING & PUBS	8,553	7,000	7,000	12,000	71.43
549.008 OTH CURR CHG-GIFTS & AWARDS	2,457	3,200	3,200	4,000	25.00
549.010 OTH CURR CHG-PROMOTIONS	8,560	20,000	20,000	40,000	100.00
552.000 OPERATING SUPPLIES	1,417	1,250	1,250	2,000	60.00
552.005 EXP ACCT. MAYOR	0	500	500	500	0.00
552.010 EXP ACCT. VICE MAYOR	0	500	500	500	0.00
552.015 EXP ACCT. COMMISSIONER 1	0	500	500	500	0.00
552.020 EXP ACCT. COMMISSIONER 2	0	500	500	500	0.00
552.025 EXP ACCT. COMMISSIONER 3	0	500	500	500	0.00
552.100 UNIFORMS	338	1,200	1,200	375	-68.75
554.000 BOOKS,DUES,EDUCATION,SUBSCRIPT	10,163	7,225	7,225	7,330	1.45
Total OPERATING EXPENSES	41,219	66,855	66,855	95,605	43.00
Total TOWN COMMISSION	128,812	158,256	158,256	183,575	16.00



# 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 and 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 of excellence and to treat all customers (internal and external) with respect and dignity.

## ***WHAT WE DO***

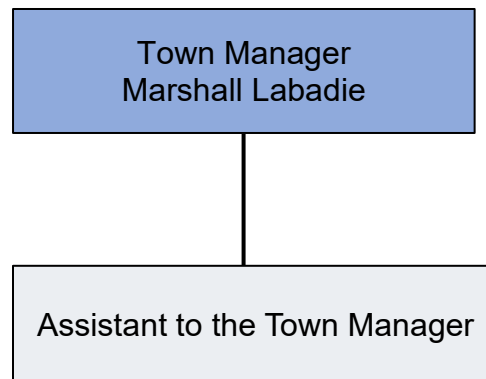
The Town Manager's Office focuses on building an operational team that embodies the following core competencies:

- 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 Office, 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 2018-2019	FY 2019-2020
Public Information Outreach Activities	20	50
Town Manager Reports (Town Commission)	16	25

## APPROPRIATIONS

	FY 17-18	FY 18-19	FY 19-20	Dollar Change	Percent Change
Personal Services	\$305,468	\$336,100	\$334,800	\$(1,300)	-0.39%
Operating Expenses	\$44,608	\$111,450	\$25,320	\$(86,130)	-77.28%
Capital Expenses	\$0	\$0	\$1,200	\$1,200	N/A
<b>Total</b>	<b>\$347,076</b>	<b>\$447,550</b>	<b>\$373,820</b>	<b>\$(86,230)</b>	<b>-19.27%</b>
Total Positions	2	2	2	N/A	N/A

## ***FY 2020 BUDGET VARIANCES***

### **Normal Increases/(Decreases)**

(\$1,300)	Personal Services <ul style="list-style-type: none"><li>• Decrease in Personal Services due to a reduction in Deferred Compensation contributions and Retirement costs.</li></ul>
(\$86,130)	Operating Expenses <ul style="list-style-type: none"><li>• Net reduction in operating expenses due to elimination of environmental consultant expense.</li></ul>

### **Budget Supplements**

\$1,200	Funding of new laptop in FY 2020 for Town Manager's office.
---------	---

**(\$86,230) TOTAL DECREASE**

## ***ACHIEVEMENTS FROM LAST YEAR***

- Crosswalk Enhancement Project
- Strategic Budget Format
- Appointment Process for Commissioner Vacancy
- Appointment Process for Advisory Boards and Committees
- Website Enhancement Project (Mobile Platforms)
- Operational Stability

## ***PROJECTIONS FOR UPCOMING YEAR***

- Strategic Planning
- Five-year Financial Forecast Model
- Charter Review
- Operational policy review

## ***PROJECTIONS FOR 2-3 YEARS***

- Explore new Social Media platforms for communications
- Advisory Board education and training
- Human resource management structure
- Employee training

# FINAL BUDGET

Page: 4

10/8/2019

12:17 pm

Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
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	218,298	226,000	226,000	229,000	1.33
515.200 EDUCATION INCENTIVE PAY	0	0	0	4,000	0.00
521.000 FICA TAXES	15,819	17,300	17,300	17,300	0.00
522.000 RETIREMENT CONTRIBUTIONS	37,106	38,500	38,500	33,500	-12.99
522.100 DEFERRED COMP CONTRIBUTIONS	3,147	4,800	4,800	0	-100.00
523.000 HEALTH INSURANCE/ALLOWANCE	27,642	49,000	49,000	50,300	2.65
524.000 WORKERS' COMPENSATION	456	500	500	700	40.00
Total PERSONAL SERVICES	302,467	336,100	336,100	334,800	-0.39
Acct Class: 5030 OPERATING EXPENSES					
531.000 PROFESSIONAL FEES	33,000	46,270	46,270	7,500	-83.79
540.000 TRAVEL AND PER DIEM	4,936	4,150	4,150	6,070	46.27
540.100 TRAINING & DEVELOPMENT	1,459	1,650	1,650	2,600	57.58
541.100 POSTAGE & FREIGHT	22	150	150	350	133.33
545.000 INSURANCE & BONDS	149	1,500	1,500	1,500	0.00
549.008 OTH CURR CHG-GIFTS & AWARDS	0	350	350	1,350	285.71
552.000 OPERATING SUPPLIES	2,651	2,000	2,000	3,000	50.00
554.000 BOOKS,DUES,EDUCATION,SUBSCRIPT	2,391	1,650	1,650	2,950	78.79
Total OPERATING EXPENSES	44,607	57,720	57,720	25,320	-56.13
Acct Class: 5060 CAPITAL OUTLAY					
564.000 MACHINERY AND EQUIPMENT	0	46,730	46,730	1,200	-97.43
Total CAPITAL OUTLAY	0	46,730	46,730	1,200	-97.43
Total TOWN MANAGER	347,075	440,550	440,550	361,320	-17.98



# Town Clerk's Office

---

## ***WE PROVIDE***

The mission of the Town Clerk's Office is to fulfill the traditional town clerk responsibilities of record keeping, documentation of official minutes, preparation of agendas, election administration, and implementation of the Town's public information program.

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 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, public notices, agenda development and minutes transcription.

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

## ***WHAT WE DO***

### **Town Commission/Advisory Board Liaison**

- Coordinate and prepare meeting agendas for Commission and Advisory Boards including printing and distributing agenda materials and posting to the website.
- Attest to all executory minutes, ordinances, resolutions, contracts/agreements, and proclamations.
- Attend all commission and advisory board meetings and transcribe minutes of proceedings.
- Prepare and publish public notices of public hearings and legal advertisements.
- Process and manage board applications and appointments including attendance records.
- Administer the oath of office to newly elected and appointed officials and administer new member orientations.

- Coordinate annual ethics training for Commission, Advisory Board members and staff pursuant to state and county regulations.
- Coordinate and prepare travel and training arrangement for Town Commission.

### **Election**

- Administer the municipal general election.
- Acts as the File Officer and provides Ministerial Functions required by Florida Statute.
- Coordinate candidate application and reporting process with the Palm Beach County Supervisor of Elections and State of Florida Division of Elections.
- Serve as a Canvassing Board member.

### **Records Management**

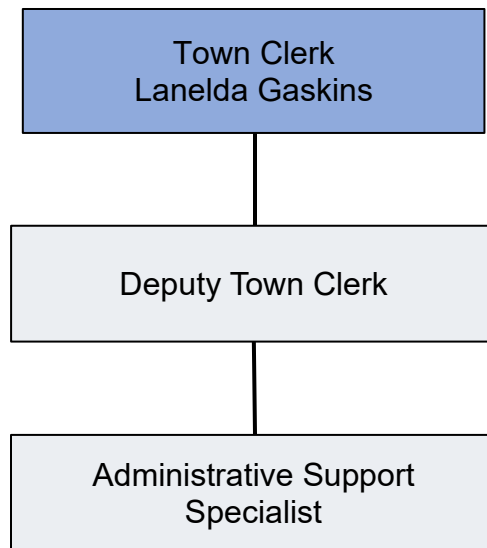
- Serve as the official Records Custodian as the Records Management Liaison Officer to the State of Florida.
- Manage the Town-wide Records Management Program pursuant to state retention and destruction regulations.
- Process, coordinate and fulfill Public Information Requests, includes tracking and completion of requests, and work closely with all departments to ensure compliance with the Public Records Law.
- Responsible for the preservation and safeguarding of the Town's public records. This includes classifying, scanning, storing and retention/destruction of records in accordance with Florida Statutes Chapters 119 – Public Records Law and 257 – Archives.
- 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.
- Maintains the Code of Ordinances and responsible for annual codification of adopted ordinances.

### **Other Responsibilities and Duties/ Event Planner**

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



## HOW WE ARE STRUCTURED



## MEASURABLES

	FY 2018-2019	FY 2019-2020
Public Meetings	57	60
Transcription of Minutes	54	57
Public Records Requests and Lien Searches	250	240
Advisory Board Applications	17	6
Orientation/Oath of Office Administration	10	15
Ordinances, Resolutions, Agreements	66	50
Notarizations	27	30
Records Management: Pages Scanned	7000	8000

## **APPROPRIATIONS**

	<b>FY 17-18</b>	<b>FY 18-19</b>	<b>FY 19-20</b>	<b>Dollar Change</b>	<b>Percent Change</b>
Personnel Costs	\$279,822	\$284,825	\$288,650	\$3,825	1.34%
Operating Expenses	\$39,666	\$57,619	\$84,000	\$26,381	45.79%
Capital Expenses	\$0	\$0	\$2,900	\$2,900	N/A
<b>Total</b>	<b>\$319,488</b>	<b>\$342,444</b>	<b>\$375,550</b>	<b>\$33,106</b>	<b>9.67%</b>
Total Positions	3	3	3	N/A	N/A

## **FY 2020 BUDGET VARIANCES**

### **Normal Increases/(Decreases)**

- \$3,825      Personal Services
- Increase in personal services due to merit increases and FRS rate increases partially offset by a reduction in Education Incentive Pay.
- \$26,381      Operating Expenses
- Increases in Tuition Reimbursement and the funding of a document management initiative partially offset by a reduction in anticipated Election costs in FY 2020.

### **Budget Supplements**

- \$2,900      Replacement of laptop and funding for three new scanners.

**\$33,106      TOTAL INCREASE**

## **ACHIEVEMENTS FROM LAST YEAR**

- Successfully administered the Municipal General Election.
- Successfully coordinated 2018 Light up the Holidays Event, 2019 Spring Fling Event and the Annual Advisory Board Luncheon.

## **PROJECTIONS FOR UPCOMING YEAR**

- Implement the General Election.
- Develop a Records Management Plan and Public Records Policy.
- 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 Annual Light up the Holidays event, Annual Spring Fling event and Annual Advisory Board Luncheon.
- Deputy Town Clerk Attend Florida Association of City Clerks Summary Academy and Fall Academy.

## **PROJECTIONS FOR 2-3 YEARS**

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

## FINAL BUDGET

Page: 5

10/8/2019

12:17 pm

Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
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	171,577	183,200	183,200	187,000	2.07
515.200 EDUCATION INCENTIVE PAY	0	8,000	8,000	4,000	-50.00
521.000 FICA TAXES	12,803	14,700	14,700	15,000	2.04
522.000 RETIREMENT CONTRIBUTIONS	26,566	28,500	28,500	30,800	8.07
523.000 HEALTH INSURANCE/ALLOWANCE	59,192	50,000	50,000	51,250	2.50
524.000 WORKERS' COMPENSATION	376	425	425	600	41.18
Total PERSONAL SERVICES	270,514	284,825	284,825	288,650	1.34
Acct Class: 5030 OPERATING EXPENSES					
534.000 OTHER CONTRACTUAL SERVICES	14,764	29,499	29,499	46,320	57.02
540.000 TRAVEL AND PER DIEM	1,606	3,000	3,000	3,250	8.33
540.100 TRAINING & DEVELOPMENT	0	0	0	1,640	0.00
541.100 POSTAGE & FREIGHT	2,112	1,500	1,500	3,500	133.33
549.001 OTH CURR CHG-ADVERTISING	1,713	1,800	1,800	5,000	177.78
549.009 OTH CURR CHG-ELECTIONS	14,451	16,000	16,000	10,000	-37.50
552.000 OPERATING SUPPLIES	3,521	3,000	3,000	5,000	66.67
554.000 BOOKS,DUES,EDUCATION,SUBSCRIPT	1,499	2,820	2,820	9,290	229.43
Total OPERATING EXPENSES	39,666	57,619	57,619	84,000	45.79
Acct Class: 5060 CAPITAL OUTLAY					
564.000 MACHINERY AND EQUIPMENT	0	0	0	2,900	0.00
Total CAPITAL OUTLAY	0	0	0	2,900	0.00
Total TOWN CLERK	310,180	342,444	342,444	375,550	9.67



# 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.

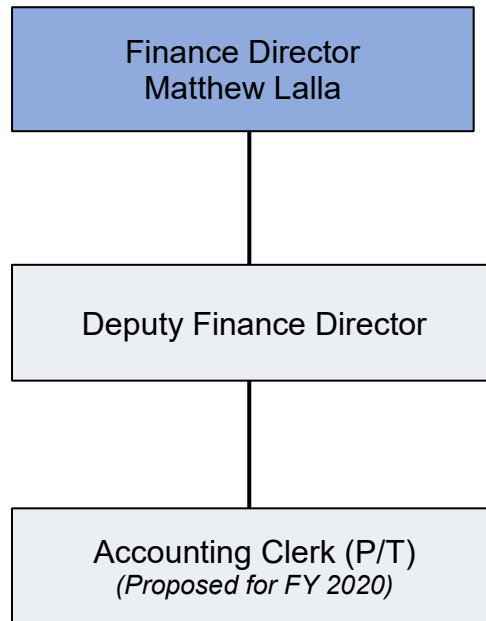
## **WHAT WE DO**

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

	2018 Actual	2019 Budget	2020 Proposed
Interest Income Earned	\$216,855	\$178,000	\$230,000
Return on Investments (Percent)	1.44%	2.21%	2.30%
Vendor Payments	1,344	1,366	1,400
Utility Bills Processed	3,076	3,653	3,700

## APPROPRIATIONS

	FY 17-18	FY 18-19	FY 19-20	Dollar Change	Percent Change
Personal Services	\$291,686	\$296,700	\$314,250	\$17,550	5.92%
Operating Expenses	\$97,229	\$75,045	\$89,750	\$14,705	19.59%
Capital Expenses	\$0	\$0	\$115,000	\$115,000	N/A
<b>Totals</b>	\$388,915	\$371,745	\$529,000	\$147,255	39.61%
Total Positions	2	2	2.5	N/A	N/A

## **FY 2020 BUDGET VARIANCES**

### **Normal Increases/(Decreases)**

- (\$11,190)    Personal Services
- Decrease in Personal Services due to merit increases and FRS rate increases offset by a reduction in Education Incentive Pay and Health Insurance Allowance.
- \$14,705    Operating Expenses
- Increase in Contractual Services to reflect actual usage of temporary personnel and increase in Books, Dues, Education & Subscriptions for tuition reimbursement.

### **Budget Supplements**

- \$28,740    Increase due to the addition of a part-time Accounting Clerk to maintain internal controls and improve customer service.
- \$115,000    Increase due to the General Fund portion of the Town-wide ERP/Financial Information System.
- \$147,255    TOTAL INCREASE**

## **ACHIEVEMENTS FROM LAST YEAR**

- In FY 2019, the Town was able to reduce its Health Insurance costs with an improvement in benefit levels due to the avoidance of small group (less than 50 employees) pricing.

## **PROJECTIONS FOR UPCOMING YEAR**

- Proposed FY 2020 Budget includes a new part-time Accounting Clerk position to maintain internal controls and improve customer service.
- Proposed FY 2020 Budget includes General Fund portion of Town-wide ERP/Financial Information System to replace existing system which is approximately 20 years old.

## **PROJECTIONS FOR 2-3 YEARS**

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



# FINAL BUDGET

Page: 6

10/8/2019

12:17 pm

Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund Type: 0001 GENERAL FUND					
Fund: 001 - GENERAL FUND					
Expenditures					
Dept: 513.000 FINANCE					
Acct Class: 5010 PERSONAL SERVICES					
512.000 REGULAR SALARIES & WAGES	185,893	192,000	192,000	222,000	15.63
515.200 EDUCATION INCENTIVE PAY	0	6,000	6,000	2,000	-66.67
521.000 FICA TAXES	13,918	15,200	15,200	16,800	10.53
522.000 RETIREMENT CONTRIBUTIONS	30,331	34,000	34,000	38,200	12.35
523.000 HEALTH INSURANCE/ALLOWANCE	58,464	24,000	24,000	34,450	43.54
524.000 WORKERS' COMPENSATION	388	500	500	800	60.00
Total PERSONAL SERVICES	288,993	271,700	271,700	314,250	15.66
Acct Class: 5030 OPERATING EXPENSES					
532.000 ACCOUNTING AND AUDITING	29,000	46,500	46,500	48,000	3.23
534.000 OTHER CONTRACTUAL SERVICES	49,641	35,000	35,000	20,000	-42.86
540.000 TRAVEL AND PER DIEM	915	3,500	3,500	3,500	0.00
540.100 TRAINING & DEVELOPMENT	300	500	500	500	0.00
541.100 POSTAGE & FREIGHT	1,994	2,310	2,310	3,500	51.52
544.000 RENTALS AND LEASES	2,729	3,000	3,000	3,000	0.00
545.000 INSURANCE & BONDS	0	400	400	800	100.00
546.000 REPAIRS & MAINTENANCE- GENERAL	4,705	5,000	5,000	5,000	0.00
552.000 OPERATING SUPPLIES	3,978	3,450	3,450	3,450	0.00
554.000 BOOKS,DUES,EDUCATION,SUBSCRIPT	4,041	385	385	2,000	419.48
Total OPERATING EXPENSES	97,303	100,045	100,045	89,750	-10.29
Acct Class: 5060 CAPITAL OUTLAY					
566.100 SOFTWARE	0	0	0	115,000	0.00
Total CAPITAL OUTLAY	0	0	0	115,000	0.00
Total FINANCE	386,296	371,745	371,745	519,000	39.61



# 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 is October 1, 2018 through September 30, 2020. 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 is 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**

	<b>FY 17-18</b>	<b>FY 18-19</b>	<b>FY 19-20</b>	<b>Dollar Change</b>	<b>Percent Change</b>
Operating Expenses	\$268,847	\$200,000	\$175,000	\$(25,000)	-12.50%
<b>Total</b>	\$268,847	\$200,000	\$175,000	\$(25,000)	-12.50%

## **FY 2020 BUDGET VARIANCES**

### **Normal Increases/(Decreases)**

- (\$25,000)    Operating Expenses
- Reduction in General Legal Counsel expenses of \$75,000 offset by an increase of \$50,000 in Labor Attorney expenses needed for union contract negotiations which will occur during FY 2020.

**(\$25,000)    TOTAL DECREASE**

# FINAL BUDGET

Page: 7

10/8/2019

12:17 pm

Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund Type: 0001 GENERAL FUND					
Fund: 001 - GENERAL FUND					
Expenditures					
Dept: 514.000 LEGAL COUNSEL					
Acct Class: 5030 OPERATING EXPENSES					
531.100 PROFESSIONAL FEES- GEN LEGAL	197,518	200,000	200,000	125,000	-37.50
531.200 PROFESSIONAL FEES- LITIGATION	0	0	0	0	0.00
531.300 PROFESIONAL FEES- LEGAL OTHER	71,329	0	0	50,000	0.00
Total OPERATING EXPENSES	268,847	200,000	200,000	175,000	-12.50
Total LEGAL COUNSEL	268,847	200,000	200,000	175,000	-12.50





# Public Works Department

---

## **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.

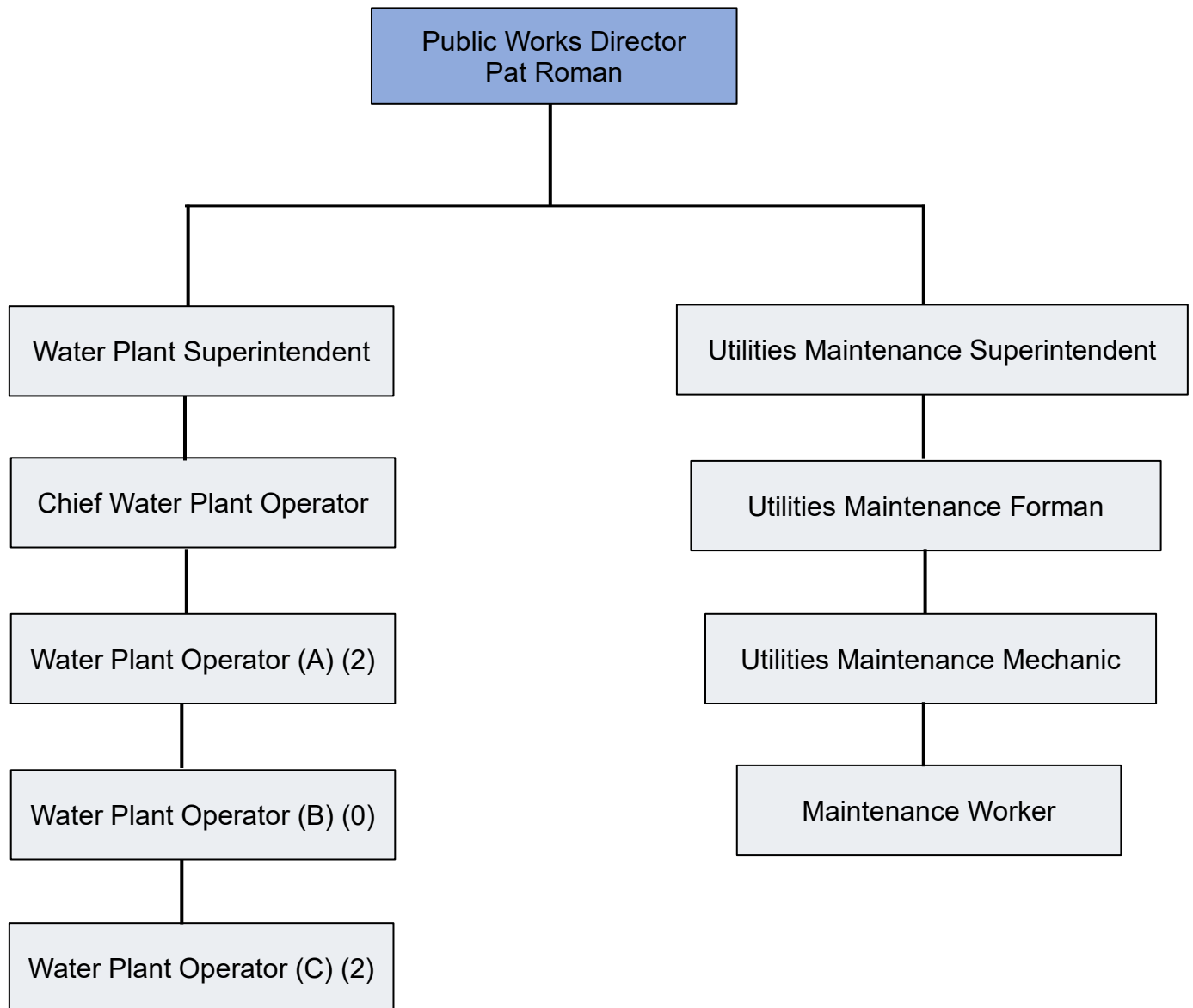
### **Sewer Collection:**

- 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:

	2015	2016	2017	2018
Total Finished Water Pumped	198,115,782	206,728,968	203,172,885	274,893,034

### Lift Stations:

	2015	2016	2017	2018
Total Sewage Pumped	497,018,182	477,726,356	425,732,290	397,203,481

## APPROPRIATIONS

	FY 17-18	FY 18-19	FY 19-20	Dollar Change	Percent Change
Personal Services	\$10,659	\$68,350	\$59,600	\$(8,750)	-12.80%
Operating Expenses	\$243,793	\$330,700	\$298,700	\$(32,000)	-9.68%
Capital Expenses	\$182,937	\$25,000	\$0	\$(25,000)	-100.00%
<b>Total</b>	<b>\$437,389</b>	<b>\$424,050</b>	<b>\$358,300</b>	<b>\$(65,750)</b>	<b>-15.51%</b>
Total Positions	10.5	11	10	N/A	N/A

## FY 2020 BUDGET VARIANCES

### Public Works

#### Normal Increases/(Decreases)

- (\$8,750) Personal Services
  - Increase in personal services due to merit increases offset by a reduction in Health Insurance Allowance.
- (\$32,000) Operating Expenses
  - Reduction in Operating Expenses due to reductions in Professional Fees due to elimination of climate study and in, General Repairs and Maintenance, and the transfer of \$10,000 to the Police Department for the funding of a vehicle.

- (\$25,000) Capital Outlay
- Reduction in Capital Outlay expenses due to shift of capital project funding to Discretionary Sales Surtax Fund and funding of one-time project in prior fiscal year.

**(\$65,750) TOTAL DECREASE**

Water Enterprise Fund

**FY 2020 BUDGET VARIANCES**

**Normal Increases/(Decreases)**

- (\$251,890) Personal Services
- Decrease in personal services due to elimination of Utility Maintenance Supervisor position and associated costs of Retirement and Healthcare.
- (\$40,775) Operating Expenses
- Reduction in Professional Fees associate with structural engineering.
  - Reduction in budgeted General Maintenance expenses and in budgeted Renewal and Replacement expenses due to items which were inappropriately included in FY 2019 Budget.
  - Other reductions partially offset by an increase in Operating Supplies based on recent experience and increased water production.
- \$75,500 Capital Outlay
- Increase in Capital Outlay expenses due to funding of various painting projects (elevated and ground storage tanks) and replacement of costly components of the air conditioning system for the Water Treatment Plant.
  - Increase due to the cost of the Utility Billing module of the Town-wide ERP/Financial Information System.
- (\$8,390) Debt Service Expenses
- Decrease in aggregate Debt Service costs for outstanding debt associated with the Water Treatment Plant.

**(\$225,555) TOTAL DECREASE**



**FY 2020 BUDGET VARIANCES**

**Normal Increases/(Decreases)**

\$1,000	Operating Expenses <ul style="list-style-type: none"><li>• Reduction in General Maintenance expenses due to completion of sewer re-lining project and completion of rehabilitation of lift station components partially offset by an increase in Renewal and Replacement projects.</li></ul>
\$95,000	Capital Outlay <ul style="list-style-type: none"><li>• Increase in Capital Outlay expenses due to planned rehabilitation of Lift Station #4 and replacement of 2005 Ford F-550 pickup truck.</li></ul>

**\$96,000      TOTAL INCREASE**

**ACHIEVEMENTS FROM LAST YEAR**

**Water Treatment**

- Five (5) year tank inspections were performed on the elevated and ground storage tanks using underwater divers.
- Painted the elevated tank from the bottom of bowl down.
- Replaced the 150 horse power motor on raw water well seven (7).
- Replaced the 2,083 gallon per minute pump on raw water well eight (8).
- Purchased the equipment to upgrade the Water Plant SCADA System.
- Rebuilt all three (3) membrane turbos used to boost pressure to the second stage.
- Replaced all of the pressure, flow and conductivity transmitters on all the membrane trains.
- Painted the off-gas scrubbers, degasifier and the blower building.

**Sewer**

- A spare pump was purchased for lift station number one (1) our master station.
- Two new pumps were installed at lift station number four (4).
- The storm drain system was videoed checking the condition and for any deficiencies.
- The electric panel at lift station number two (2) was replaced.
- The breakers and contactors were changed in lift station number (3) electrical panel.
- Ten manholes were reconditioned.

## **Facilities**

- Painted the off-gas scrubbers and the degasifier.
- Painted the blower building and scrubber walls.
- Replaced the fence around well number seven (7).
- Painted the community room at the library.
- Completed the beautification enhancement project around the water plant after the completion of the remineralization upgrade.
- Upgraded the HVAC controls in the Public Works Building.
- Completed the walk path overlay.
- Completed the Town Complex parking lot overlay.

## **PROJECTS FOR UPCOMING YEAR**

### **Water Treatment**

- Replace the east and west water plant west air conditioning chiller.
- Replace four (4) air handlers for the air conditioning system.
- Replace the 2013 Ford F-150 long bed pickup truck.
- Paint the water plant chemical and membrane room floor.
- Paint the ground storage tank exterior and seal the interior floor.
- Paint the elevated storage tank outer bowl and logo.
- Replace the inhibitor and sodium hypochlorite piping and pumps.
- Replace the sodium hypochlorite, sulfuric acid and sodium hydroxide chemical tanks and controls.
- Replace 2014 Ford Escape SUV.
- Rehabilitate two (2) Shallow Injection Wells.
- Rehabilitated well number six (6).
- Replace ten (10) variable frequency drives (VFDs).

### **Sewer**

- Replace piping, valves and appurtenances at lift station four (4).
- Evaluation the overall condition of the sanitary sewer system.
- Replace the electrical panels at lift station one (1) the master station.
- Rehabilitate Lift Station Number Two.
- Repair and Replace structures, piping and appurtenances in the sewage lift station valve pits.
- Install tide flex check valves at strategic in storm water sewers to reduce flooding.
- Rehabilitate Lift Station Number One.
- Raise Lift Station Number Two and Three.
- Easement acquisition for storm system.

## Facilities (Public Works)

- Replace the 1987 Mitsubishi Model FCG25 Fork Lift.
- Replace the 2005 Ford F-550 Boom Truck.
- Upgrade security at Town Hall and the Town Complex.
- Paint the exterior and interior floor of the generator building.
- Replace the public street signs on the side streets.
- Replace 2013 4x4 Ford extended cab pickup truck.
- Replace the carpeting in the upstairs building department building.
- Replace the 2018 John Deere Gator Model 825.
- Replace the 2014 Ford Edge SUV.



## FINAL BUDGET

Page: 8

10/8/2019

12:17 pm

Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
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	7,019	35,100	35,100	36,000	2.56
514.000 OVERTIME	0	1,000	1,000	1,000	0.00
521.000 FICA TAXES	537	2,800	2,800	2,800	0.00
522.000 RETIREMENT CONTRIBUTIONS	568	3,250	3,250	3,100	-4.62
523.000 HEALTH INSURANCE/ALLOWANCE	313	25,000	25,000	15,500	-38.00
524.000 WORKERS' COMPENSATION	1,580	1,200	1,200	1,200	0.00
Total PERSONAL SERVICES	10,018	68,350	68,350	59,600	-12.80
Acct Class: 5030 OPERATING EXPENSES					
531.000 PROFESSIONAL FEES	8,955	65,000	65,000	30,000	-53.85
534.000 OTHER CONTRACTUAL SERVICES	125,696	122,000	122,000	145,000	18.85
540.000 TRAVEL AND PER DIEM	-75	1,500	1,500	1,500	0.00
540.100 TRAINING & DEVELOPMENT	0	0	0	1,000	0.00
546.000 REPAIRS & MAINTENANCE- GENERAL	93,250	123,000	123,000	102,000	-17.07
546.100 REPAIRS & MAINTENANCE- VEHICLE	3,890	7,500	7,500	7,500	0.00
549.003 OTH CURR CHG-LICENSE & PERMITS	125	200	200	200	0.00
552.000 OPERATING SUPPLIES	6,838	7,500	7,500	7,500	0.00
552.250 OPERATING SUPPLIES- SAFETY	1,067	2,000	2,000	1,000	-50.00
552.400 OPERATING SUPPLIES-GASOLINE	2,037	2,000	2,000	3,000	50.00
Total OPERATING EXPENSES	241,782	330,700	330,700	298,700	-9.68
Acct Class: 5060 CAPITAL OUTLAY					
562.000 BUILDINGS	12,244	0	0	0	0.00
563.000 IMPROVEMENTS OTHER THAN BLDG.	166,468	0	0	0	0.00
564.000 MACHINERY AND EQUIPMENT	4,225	25,000	25,000	0	-100.00
Total CAPITAL OUTLAY	182,937	25,000	25,000	0	-100.00
Total PUBLIC WORKS	434,736	424,050	424,050	358,300	-15.51

## FINAL BUDGET

Page: 28

10/8/2019

12:17 pm

Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund Type: 0401 ENTERPRISE FUNDS					
Fund: 401 - WATER SYSTEM					
Revenues					
Dept: 533.000 WATER SYSTEM OPERATIONS					
Acct Class: 3400 CHARGES FOR SERVICES					
343.300 WATER UTILITY REVENUE	1,634,734	2,057,000	2,057,000	2,118,710	3.00
343.310 FIRE HYDRANT- MAINTENANCE FEE	30,720	30,720	30,720	30,720	0.00
Total CHARGES FOR SERVICES	1,665,454	2,087,720	2,087,720	2,149,430	2.96
Acct Class: 3600 MISCELLANEOUS REVENUES					
361.000 INTEREST ON INVESTMENTS	34,807	40,000	40,000	60,000	50.00
364.000 DISPOSITION OF FIXED ASSETS	0	0	0	0	0.00
369.100 ADMINISTRATIVE REIMBURSEMENTS	140,000	140,000	140,000	147,000	5.00
369.300 INSURANCE REIMBURSEMENTS	0	0	0	0	0.00
369.400 OTHER MISCELLANEOUS REVENUES	2,027	3,000	3,000	3,000	0.00
Total MISCELLANEOUS REVENUES	176,834	183,000	183,000	210,000	14.75
Acct Class: 3800 OTHERS SOURCES-NON-REVENUE					
381.100 TRANSFER FROM GENERAL FUND	1,417,542	1,558,315	1,558,315	1,430,000	-8.23
384.100 PROCEEDS FRM STATE LOAN FUND	1,255,621	0	0	0	0.00
389.800 CONNECTION FEES	0	0	0	0	0.00
389.900 APPROPRIATION FROM RESERVE	0	815,450	815,450	629,500	-22.80
389.910 APPROPRIATION FROM R & R	0	0	0	0	0.00
Total OTHERS SOURCES-NON-REVENUE	2,673,163	2,373,765	2,373,765	2,059,500	-13.24
Total WATER SYSTEM OPERATIONS	4,515,451	4,644,485	4,644,485	4,418,930	-4.86

# FINAL BUDGET

Page: 29

10/8/2019

12:17 pm

Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund Type: 0401 ENTERPRISE FUNDS					
Fund: 401 - WATER SYSTEM					
Revenues					
Total Revenues	4,515,451	4,644,485	4,644,485	4,418,930	-4.86



## FINAL BUDGET

Page: 30

10/8/2019

12:17 pm

Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund Type: 0401 ENTERPRISE FUNDS					
Fund: 401 - WATER SYSTEM					
Expenditures					
Dept: 533.000 WATER SYSTEM OPERATIONS					
Acct Class: 5010 PERSONAL SERVICES					
512.000 REGULAR SALARIES & WAGES	634,496	684,500	684,500	484,930	-29.16
514.000 OVERTIME	41,164	36,000	36,000	36,000	0.00
515.100 SHIFT DIFFERENTIAL PAY	5,412	9,600	9,600	9,960	3.75
515.200 EDUCATION INCENTIVE PAY	0	6,000	6,000	6,000	0.00
521.000 FICA TAXES	50,384	56,500	56,500	49,220	-12.88
522.000 RETIREMENT CONTRIBUTIONS	71,176	81,500	81,500	53,900	-33.87
523.000 HEALTH INSURANCE/ALLOWANCE	214,288	184,000	184,000	159,200	-13.48
524.000 WORKERS' COMPENSATION	29,748	35,000	35,000	42,000	20.00
526.000 COMPENSATED ABSENCES	0	0	0	0	0.00
Total PERSONAL SERVICES	1,046,668	1,093,100	1,093,100	841,210	-23.04
Acct Class: 5030 OPERATING EXPENSES					
531.000 PROFESSIONAL FEES	63,747	85,000	85,000	75,000	-11.76
534.000 OTHER CONTRACTUAL SERVICES	7,572	16,000	16,000	36,520	128.25
540.000 TRAVEL AND PER DIEM	2,361	3,245	3,245	3,745	15.41
540.100 TRAINING & DEVELOPMENT	3,230	3,340	3,340	2,700	-19.16
541.000 COMMUNICATIONS	1,729	6,500	6,500	4,050	-37.69
541.100 POSTAGE & FREIGHT	140	200	200	200	0.00
543.000 UTILITY SERVICES	250,237	355,000	355,000	360,000	1.41
545.000 INSURANCE & BONDS	109,789	130,000	130,000	130,000	0.00
546.000 REPAIRS & MAINTENANCE- GENERAL	183,133	250,000	250,000	150,000	-40.00
546.100 REPAIRS & MAINTENANCE- VEHICLE	1,227	2,000	2,000	3,100	55.00
546.200 RENEWALS & REPLACEMENTS	97,209	220,000	220,000	172,500	-21.59
549.003 OTH CURR CHG-LICENSE & PERMITS	0	5,025	5,025	5,450	8.46
549.100 ADMINISTRATIVE CHARGES	298,550	298,600	298,600	327,870	9.80
552.000 OPERATING SUPPLIES	182,959	169,000	169,000	230,000	36.09
552.100 UNIFORMS	3,771	9,500	9,500	7,000	-26.32
552.250 OPERATING SUPPLIES- SAFETY	7,883	5,500	5,500	3,500	-36.36
552.400 OPERATING SUPPLIES-GASOLINE	355	1,250	1,250	6,250	400.00
554.000 BOOKS, DUES, EDUCATION, SUBSCRIPT	797	1,610	1,610	3,110	93.17
559.000 DEPRECIATION	0	0	0	0	0.00
Total OPERATING EXPENSES	1,214,690	1,561,770	1,561,770	1,520,995	-2.61
Acct Class: 5060 CAPITAL OUTLAY					
562.000 BUILDINGS	0	0	0	108,000	0.00
563.000 IMPROVEMENTS OTHER THAN BLDG.	1,050,539	175,000	175,000	27,500	-84.29
564.000 MACHINERY AND EQUIPMENT	0	185,000	185,000	300,000	62.16
Total CAPITAL OUTLAY	1,050,539	360,000	360,000	435,500	20.97
Acct Class: 5070 DEBT SERVICE					
571.500 PRINCIPAL-DWSRF502901 RO	617,887	635,760	635,760	654,145	2.89
571.700 PRINCIPAL-2005 REFUNDING LOAN	0	0	0	0	0.00
571.800 PRINCIPAL-R.O. EXPANSION	204,352	211,435	211,435	218,765	3.47
571.830 PRINCIPAL-DWSRF500201 A1A	37,459	38,445	38,445	39,455	2.63
571.850 PRINCIPAL-DWSRF500200 ARRA	138,771	142,715	142,715	146,765	2.84
571.900 SRF LOAN PRINCIPAL- WIIP 2017	0	215,415	215,415	212,565	-1.32
572.200 INTEREST- DWSRF502901 RO	120,536	102,700	102,700	84,275	-17.94
572.700 INTEREST-2005 REFUNDING LOAN	0	0	0	0	0.00
572.800 INTEREST-R.O. EXPANSION	92,529	85,445	85,445	78,115	-8.58
572.830 INTEREST-DWSRF500201 A1A	14,677	13,700	13,700	12,685	-7.41
572.850 INTEREST-DWSRF500200 ARRA	59,540	55,600	55,600	51,545	-7.29
572.855 INTEREST- CAPITALIZED INTEREST	0	0	0	0	0.00
572.900 SRF LOAN INTERST- WIIP 2017	24,794	56,400	56,400	50,910	-9.73
Total DEBT SERVICE	1,310,545	1,557,615	1,557,615	1,549,225	-0.54
Acct Class: 5090 OTHER USES					
599.000 RESERVE FOR CONTINGENCY	24,974	72,000	72,000	72,000	0.00

# FINAL BUDGET

Page: 31  
10/8/2019  
12:17 pm

Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund Type: 0401 ENTERPRISE FUNDS					
Fund: 401 - WATER SYSTEM					
Expenditures					
Dept: 533.000 WATER SYSTEM OPERATIONS					
Total OTHER USES	24,974	72,000	72,000	72,000	0.00
Total WATER SYSTEM OPERATIONS	4,647,416	4,644,485	4,644,485	4,418,930	-4.86

# FINAL BUDGET

Page: 32

10/8/2019

12:17 pm

Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund Type: 0401 ENTERPRISE FUNDS					
Fund: 401 - WATER SYSTEM					
Expenditures					
Total Expenditures	4,647,416	4,644,485	4,644,485	4,418,930	-4.86
Total WATER SYSTEM	-131,965	0	0	0	0.00

## FINAL BUDGET

Page: 33

10/8/2019

12:17 pm

Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
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	905,574	1,109,000	1,109,000	1,142,270	3.00
Total CHARGES FOR SERVICES	905,574	1,109,000	1,109,000	1,142,270	3.00
Acct Class: 3600 MISCELLANEOUS REVENUES					
361.000 INTEREST ON INVESTMENTS	15,293	18,000	18,000	25,000	38.89
364.000 DISPOSITION OF FIXED ASSETS	0	0	0	0	0.00
369.300 INSURANCE REIMBURSEMENTS	0	0	0	0	0.00
369.400 OTHER MISCELLANEOUS REVENUES	0	0	0	0	0.00
Total MISCELLANEOUS REVENUES	15,293	18,000	18,000	25,000	38.89
Acct Class: 3800 OTHERS SOURCES-NON-REVENUE					
389.800 CONNECTION FEES	0	0	0	0	0.00
389.900 APPROPRIATION FROM RESERVE	0	287,000	287,000	342,730	19.42
389.910 APPROPRIATION FROM R & R	0	0	0	0	0.00
Total OTHERS SOURCES-NON-REVENUE	0	287,000	287,000	342,730	19.42
Total SEWER SYSTEM OPERATIONS	920,867	1,414,000	1,414,000	1,510,000	6.79

# FINAL BUDGET

Page: 34

10/8/2019

12:17 pm

Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund Type: 0401 ENTERPRISE FUNDS					
Fund: 402 - SEWER SYSTEM					
Revenues					
Total Revenues	920,867	1,414,000	1,414,000	1,510,000	6.79

## FINAL BUDGET

Page: 35

10/8/2019

12:17 pm

Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund Type: 0401 ENTERPRISE FUNDS					
Fund: 402 - SEWER SYSTEM					
Expenditures					
Dept: 535.000 SEWER SYSTEM OPERATIONS					
Acct Class: 5030 OPERATING EXPENSES					
531.000 PROFESSIONAL FEES	7,750	105,000	105,000	105,000	0.00
534.000 OTHER CONTRACTUAL SERVICES	4,149	19,000	19,000	19,000	0.00
543.000 UTILITY SERVICES	27,963	40,000	40,000	40,000	0.00
543.100 SEWAGE TREATMENT-CITY OF DELRA	690,686	750,000	750,000	750,000	0.00
545.000 INSURANCE & BONDS	5,453	6,500	6,500	7,000	7.69
546.000 REPAIRS & MAINTENANCE- GENERAL	87,260	107,000	107,000	57,000	-46.73
546.200 RENEWALS & REPLACEMENTS	0	105,000	105,000	150,000	42.86
549.100 ADMINISTRATIVE CHARGES	140,000	140,000	140,000	147,000	5.00
552.000 OPERATING SUPPLIES	209	1,500	1,500	0	-100.00
559.000 DEPRECIATION	0	0	0	0	0.00
Total OPERATING EXPENSES	963,469	1,274,000	1,274,000	1,275,000	0.08
Acct Class: 5060 CAPITAL OUTLAY					
562.000 BUILDINGS	6,083	0	0	0	0.00
563.000 IMPROVEMENTS OTHER THAN BLDG.	1,321	80,000	80,000	100,000	25.00
564.000 MACHINERY AND EQUIPMENT	0	0	0	75,000	0.00
Total CAPITAL OUTLAY	7,404	80,000	80,000	175,000	118.75
Acct Class: 5090 OTHER USES					
599.000 RESERVE FOR CONTINGENCY	0	60,000	60,000	60,000	0.00
Total OTHER USES	0	60,000	60,000	60,000	0.00
Total SEWER SYSTEM OPERATIONS	970,873	1,414,000	1,414,000	1,510,000	6.79



# FINAL BUDGET

Page: 36

10/8/2019

12:17 pm

Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund Type: 0401 ENTERPRISE FUNDS					
Fund: 402 - SEWER SYSTEM					
Expenditures					
Total Expenditures	970,873	1,414,000	1,414,000	1,510,000	6.79
Total SEWER SYSTEM	-50,006	0	0	0	0.00
Total ENTERPRISE FUNDS	-181,970	0	0	0	0.00



# Post Office

---

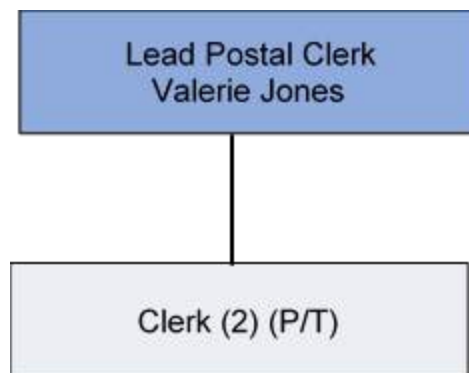
## **WE PROVIDE**

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**

	2018 Actual	2019 Budget	2020 Proposed
Money Orders Processed	253	205	235
Annual Sales	\$311,188	\$298,294	\$274,822

## **APPROPRIATIONS**

	<b>FY 17-18</b>	<b>FY 18-19</b>	<b>FY 19-20</b>	<b>Dollar Change</b>	<b>Percent Change</b>
Personal Services	\$116,314	\$130,670	\$130,300	(\$370)	-0.28%
Operating Expenses	\$3,681	\$5,300	\$5,300	\$0	0.0%
Capital Expenses	\$0	\$0	\$0	\$0	0.0%
<b>Totals</b>	<b>\$119,995</b>	<b>\$135,970</b>	<b>\$135,670</b>	<b>(\$370)</b>	<b>-0.27%</b>
Total Positions	1 FT 2 PT	1 FT 2 PT	1 FT 2 PT	N/A	N/A

## **FY 2020 BUDGET VARIANCES**

### Normal Increases/(Decreases)

(\$370)      Personal Services

**(\$370)      TOTAL DECREASE**

## **ACHIEVEMENTS FROM LAST YEAR**

- Maintained service levels and kept customers happy despite having an employee out on extended medical leave.

## **PROJECTIONS FOR UPCOMING YEAR**

- Will examine options for replacement of postage meter when current contract expires in August. Substantial savings are anticipated.

## **PROJECTIONS FOR 2-3 YEARS**

- Anticipate need to replace registers at an estimated cost of \$2,500 - \$3,000.



## FINAL BUDGET

Page: 9

10/8/2019

12:17 pm

Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
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	79,997	94,840	94,840	96,000	1.22
515.200 EDUCATION INCENTIVE PAY	0	2,000	2,000	2,000	0.00
521.000 FICA TAXES	6,073	7,500	7,500	7,400	-1.33
522.000 RETIREMENT CONTRIBUTIONS	6,503	8,600	8,600	8,100	-5.81
523.000 HEALTH INSURANCE/ALLOWANCE	20,356	17,500	17,500	16,500	-5.71
524.000 WORKERS' COMPENSATION	200	230	230	300	30.43
Total PERSONAL SERVICES	113,130	130,670	130,670	130,300	-0.28
Acct Class: 5030 OPERATING EXPENSES					
544.000 RENTALS AND LEASES	1,452	2,400	2,400	2,400	0.00
545.000 INSURANCE & BONDS	300	300	300	300	0.00
552.000 OPERATING SUPPLIES	1,554	2,200	2,200	2,200	0.00
552.100 UNIFORMS	375	400	400	400	0.00
Total OPERATING EXPENSES	3,681	5,300	5,300	5,300	0.00
Total POST OFFICE	116,811	135,970	135,970	135,600	-0.27



# Other General Government Non-Departmental Expenses

---

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**

	<b>FY 17-18</b>	<b>FY 18-19</b>	<b>FY 19-20</b>	<b>Dollar Change</b>	<b>Percent Change</b>
Operating Expenses	\$299,200	\$311,120	\$362,040	\$50,920	16.37%
Capital Expenses	\$4,222	\$0	\$0	\$0	N/A
<b>Total</b>	<b>\$303,422</b>	<b>\$311,120</b>	<b>\$364,040</b>	<b>\$50,920</b>	<b>16.37%</b>

## **FY 2020 BUDGET VARIANCES**

### **Normal Increases/(Decreases)**

\$50,920      Operating Expenses

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

**\$50,920      TOTAL INCREASE**

## FINAL BUDGET

Page: 10

10/8/2019

12:17 pm

Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund Type: 0001 GENERAL FUND					
Fund: 001 - GENERAL FUND					
Expenditures					
Dept: 519.300 GENERAL GOV'T-NON DEPARTMENTA					
Acct Class: 5030 OPERATING EXPENSES					
531.000 PROFESSIONAL FEES	7,637	2,000	2,000	0	-100.00
534.000 OTHER CONTRACTUAL SERVICES	24,363	70,200	70,200	70,200	0.00
541.000 COMMUNICATIONS	88,749	55,420	55,420	55,420	0.00
543.000 UTILITY SERVICES	67,888	68,000	68,000	68,000	0.00
544.000 RENTALS AND LEASES	7,209	6,000	6,000	6,000	0.00
545.000 INSURANCE & BONDS	81,631	95,000	95,000	112,920	18.86
549.000 OTHER CURRENT CHARGES-GENERAL	6,419	5,000	5,000	5,000	0.00
549.006 OTH CURR CHG-TAXES & ASSESSMNT	7,869	18,500	18,500	18,500	0.00
552.000 OPERATING SUPPLIES	7,435	16,000	16,000	16,000	0.00
552.940 DISASTER PREPARATION SUPPLIES	0	10,000	10,000	10,000	0.00
Total OPERATING EXPENSES	299,202	346,120	346,120	362,040	4.60
Acct Class: 5060 CAPITAL OUTLAY					
563.000 IMPROVEMENTS OTHER THAN BLDG.	4,222	0	0	0	0.00
564.000 MACHINERY AND EQUIPMENT	0	0	0	0	0.00
566.100 SOFTWARE	0	0	0	0	0.00
Total CAPITAL OUTLAY	4,222	0	0	0	0.00
Total GENERAL GOV'T-NON DEPARTMENTAL	303,424	346,120	346,120	362,040	4.60





# 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.

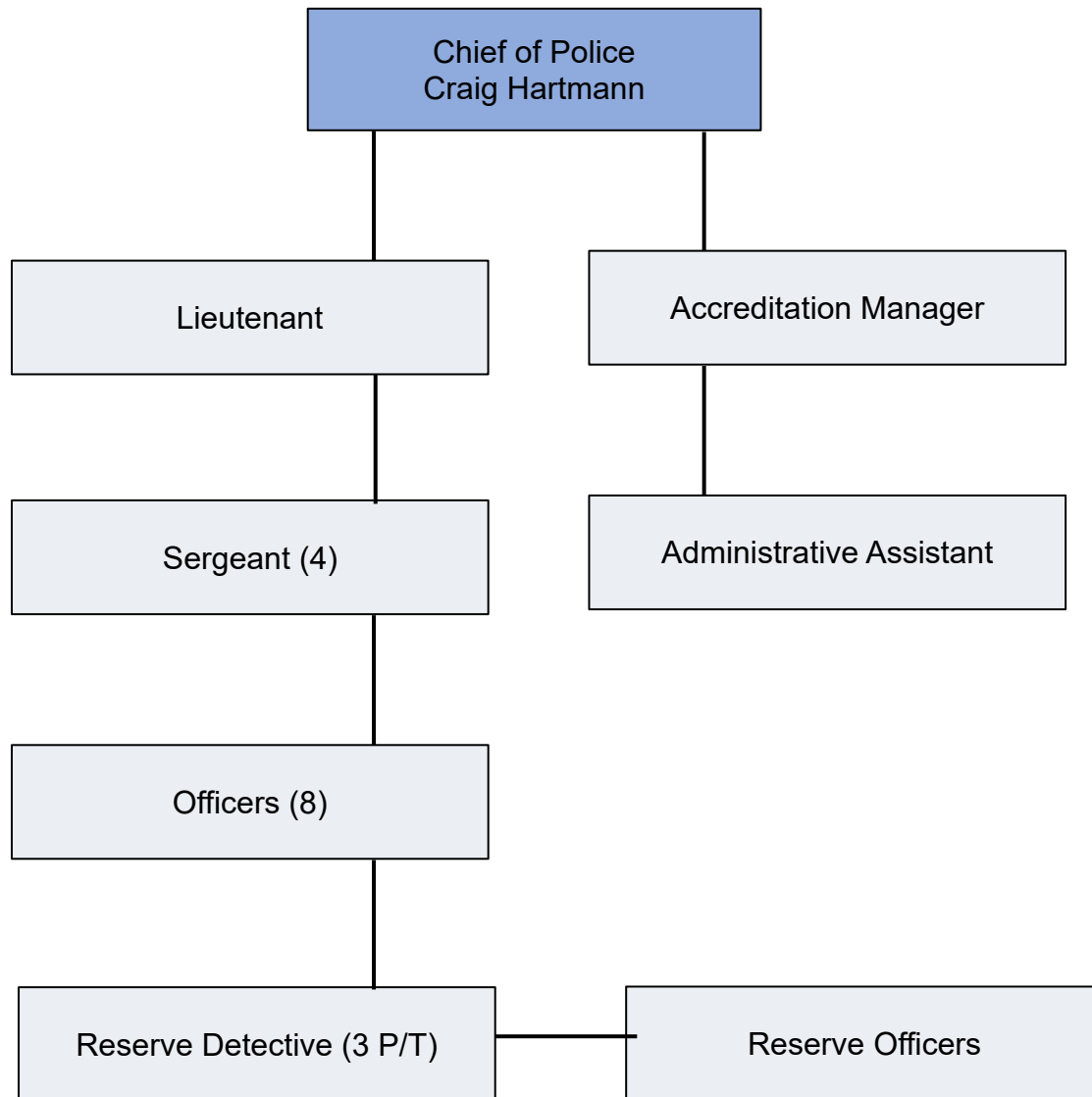
## ***WHAT WE DO***

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

	2016	2017	2018	2019
HOA/ Condo Meeting	5	4	4	5
Security Watch Cards	90	55	16	25
Citizen Service Questionnaires	6	6	10	20
Performance Recognitions	17	24	12	15

## APPROPRIATIONS

	FY 17-18	FY 18-19	FY 19-20	Dollar Change	Percent Change
Personal Services	\$2,035,270	\$2,283,900	\$2,314,200	\$30,300	1.33%
Operating Expenses	\$146,858	\$204,626	\$201,300	\$(3,326)	-1.63%
Capital Expenses	\$99,292	\$54,920	\$51,050	\$(3,870)	-7.05%
<b>Total</b>	<b>\$2,281,420</b>	<b>\$2,543,446</b>	<b>\$2,566,550</b>	<b>\$23,104</b>	<b>0.91%</b>
Total Positions	16	16	16	N/A	N/A

## FY 2020 BUDGET VARIANCES

### Normal Increases/(Decreases)

\$30,300	Personal Services <ul style="list-style-type: none"> <li>Increase in Personal Services due to merit increases and FRS rate increases, offset by a reduction in Health Insurance Allowance.</li> </ul>
(\$3,326)	Operating Expenses <ul style="list-style-type: none"> <li>Increase in Uniforms due to purchase of replacement firearms offset by decreases in Contractual Services, Communications, Vehicle Maintenance, General Repairs, and Operating Supplies.</li> </ul>
(\$3,870)	Capital Outlay <ul style="list-style-type: none"> <li>Reduction in Capital Outlay expenses due to funding of one-time project in prior fiscal year.</li> </ul>
<b>\$23,104</b>	<b>TOTAL INCREASE</b>

## **ACHIEVEMENTS FROM LAST YEAR**

- Reductions in Burglary and Auto Burglary crimes during the year of 2018 and first part of 2019.
- 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 current accreditation and legal standards.
- Transferred our Public Safety communication/dispatch services to Delray Beach Police Department, improving officer safety and service to the community.
- Implemented 4 new uniformed laptops with up-to-date devices, with several software, programs and CJIS Criminal Justice Information Systems data bases.
- Implemented TraCS software (Traffic and Criminal Software). This free, state provided software allows the Highland Beach Police Department to accurately report and send crash report to the state and local state attorney.
- Implemented the STAC program through the State Attorney's Office. This free software allows the Highland Beach Police Department to send and receive information via the internet concerning arrests.
- Created reality-based training for officers. By the end of 2019, in-house training scenario 'live shoot/don't shoot' structure/system, will be implemented.
- Revisited National Incident Management System (NIMS), the department was able to train all police department personnel with NIMS ICS 100, 200 700 and 800.
- All sworn personnel were re-certified in CPR/ AED and First Responder.

## **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.
- Begin a Fraud against Elderly Education and Awareness Program.
- Implement Bullet Proof Vest "Mandatory Wear" Grant Program.
- Deploy first Hybrid Police vehicles for the Town.
- Expand use of social media platforms for community outreach, education and awareness.
- Obtain re-certification for the Commission for Law Enforcement Accreditation through the State of Florida.
- Develop an option for Beach access for Public Safety vehicle.

## **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.



## FINAL BUDGET

Page: 11

10/8/2019

12:17 pm

Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
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	1,195,577	1,366,000	1,366,000	1,392,500	1.94
514.000 OVERTIME	5,192	17,800	17,800	17,800	0.00
515.000 SPECIAL PAY	16,200	17,000	17,000	17,100	0.59
515.100 SHIFT DIFFERENTIAL PAY	17,809	26,000	26,000	25,000	-3.85
515.200 EDUCATION INCENTIVE PAY	20,000	34,000	34,000	28,000	-17.65
515.300 UNIFORMS ALLOWANCE	0	17,100	17,100	17,100	0.00
521.000 FICA TAXES	92,741	113,000	113,000	113,200	0.18
522.000 RETIREMENT CONTRIBUTIONS	261,358	320,000	320,000	340,000	6.25
523.000 HEALTH INSURANCE/ALLOWANCE	333,763	325,000	325,000	307,500	-5.38
524.000 WORKERS' COMPENSATION	43,816	48,000	48,000	56,000	16.67
Total PERSONAL SERVICES	1,986,456	2,283,900	2,283,900	2,314,200	1.33
Acct Class: 5030 OPERATING EXPENSES					
531.000 PROFESSIONAL FEES	4,914	5,800	5,800	7,060	21.72
534.000 OTHER CONTRACTUAL SERVICES	28,076	85,949	85,949	83,536	-2.81
540.000 TRAVEL AND PER DIEM	5,196	7,500	7,500	7,500	0.00
540.100 TRAINING & DEVELOPMENT	2,604	5,145	5,145	5,545	7.77
541.000 COMMUNICATIONS	33,585	29,700	29,700	11,373	-61.71
541.100 POSTAGE & FREIGHT	204	200	200	200	0.00
546.000 REPAIRS & MAINTENANCE- GENERAL	225	2,000	2,000	0	-100.00
546.100 REPAIRS & MAINTENANCE- VEHICLE	16,117	22,200	22,200	14,600	-34.23
549.000 OTHER CURRENT CHARGES-GENERAL	231	0	0	0	0.00
549.013 OTH CURR CHG-ANNUAL PHYSICALS	0	1,200	1,200	1,200	0.00
552.000 OPERATING SUPPLIES	14,995	14,142	14,142	11,450	-19.04
552.100 UNIFORMS	8,940	7,000	7,000	31,697	352.81
552.150 UNIFORMS ALLOWANCE	12,600	0	0	0	0.00
552.400 OPERATING SUPPLIES-GASOLINE	16,755	22,000	22,000	22,000	0.00
554.000 BOOKS,DUES,EDUCATION,SUBSCRIPT	2,530	1,790	1,790	5,139	187.09
Total OPERATING EXPENSES	146,973	204,626	204,626	201,300	-1.63
Acct Class: 5060 CAPITAL OUTLAY					
563.000 IMPROVEMENTS OTHER THAN BLDG.	0	0	0	0	0.00
564.000 MACHINERY AND EQUIPMENT	99,292	54,920	54,920	51,050	-7.05
Total CAPITAL OUTLAY	99,292	54,920	54,920	51,050	-7.05
Total POLICE DEPARTMENT	2,232,721	2,543,446	2,543,446	2,566,550	0.91





# Highland Beach 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.

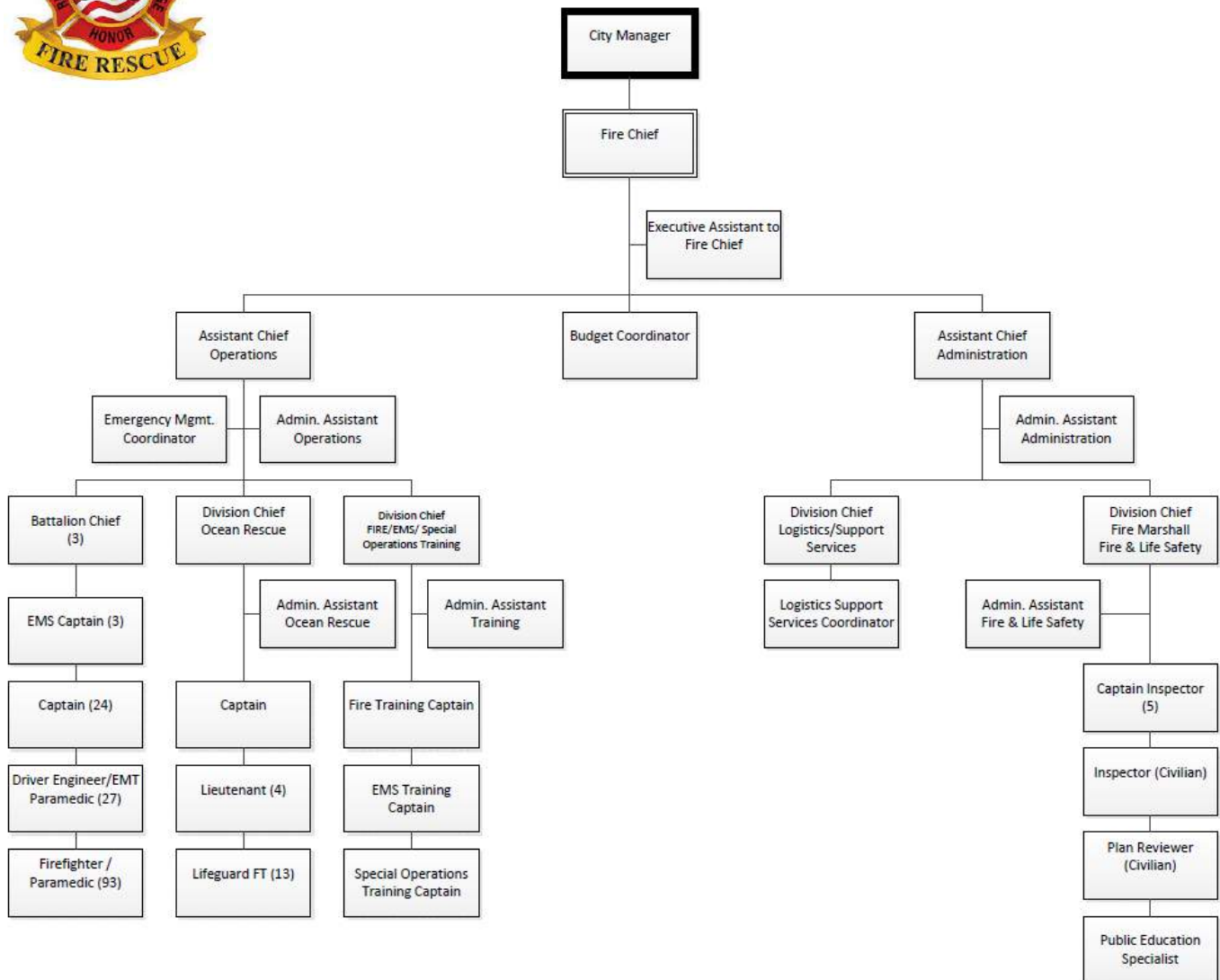
## ***WHAT WE DO***

- 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 16-17	FY 17-18	FY 18-19
Fire Captain – Shift	3	4	4
Firefighter/Paramedic	13	13	13
Driver Engineer	3	3	3
Firefighter/EMT	2	2	2
Fire Captain Inspector (1)	.5	.5	.5
<b>Total</b>	<b>22.5</b>	<b>22.5</b>	<b>22.5</b>

(1) Shared with Fire Safety



## OUR MEASURABLES

	2017	2018	2019
Emergency medical service responses	425	475	559
Fire suppression and related responses	217	195	215
EMS patient transports	566	595	641
Emergency incident response times (average in minutes)	5:25	5:22	5:24
Total hours of in-service and technical training	6,502	6,600	7,742
Minimum daily staffing level	5	5	6

## APPROPRIATIONS

	FY 17-18	FY 18-19	FY 19-20	Dollar Change	Percent Change
Personal Services	\$3,305,143	\$3,468,365	\$3,707,854	\$239,489	6.9%
Operating Expenses	\$373,520	\$534,890	\$509,806	\$(25,084)	-4.7%
Capital Expenses	\$246,272	\$250,540	\$252,040	\$(500)	-0.2%
<b>Total</b>	<b>\$3,924,935</b>	<b>\$4,253,795</b>	<b>\$4,469,700</b>	<b>\$213,905</b>	<b>5.0%</b>
Total Positions	22.5	22.5	22.5	N/A	N/A

## **BUDGET VARIANCES**

### **FY 2020 BUDGET VARIANCES**

#### **Normal Increases/(Decreases)**

\$238,284	Personal Services <ul style="list-style-type: none"><li>• Increase in Personal Services due to salary increases and increases in pension costs partially offset by a reduction in overtime.</li></ul>
(\$23,584)	Operating Expenses <ul style="list-style-type: none"><li>• Decrease in Operating Expenses due to reduction in vehicle maintenance costs and a reduction in administrative costs.</li></ul>

**\$214,700      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.
- Placed in-service a brand-new Pierce Mfg. 75' aerial ladder truck that replaced the 1995 Sutphen 104' aerial ladder truck.
- Placed in-service a brand-new custom rescue/ambulance that replaced the 2004 Medtech rescue.
- Replaced 5 sets of expired bunker gear.
- Replaced and updated fitness equipment that was no longer able to be repaired.



FINAL BUDGET

Page: 12

10/8/2019

12:17 pm

Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
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	0.00
534.000 OTHER CONTRACTUAL SERVICES	3,910,569	4,225,000	4,225,000	4,439,700	5.08
546.000 REPAIRS & MAINTENANCE- GENERAL	14,365	30,000	30,000	30,000	0.00
Total OPERATING EXPENSES	3,924,934	4,255,000	4,255,000	4,469,700	5.05
Acct Class: 5060 CAPITAL OUTLAY					
564.000 MACHINERY AND EQUIPMENT	0	0	0	0	0.00
Total CAPITAL OUTLAY	0	0	0	0	0.00
Total FIRE RESCUE	3,924,934	4,255,000	4,255,000	4,469,700	5.05



# 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 and plans examiners provided by CAP Government, licensed in each technical discipline, perform most of the plan review and field inspections. 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 the Florida Building Code and Town Ordinances. The Code Enforcement Officer also facilitates the activities of the Code Enforcement Board.

### **WHAT WE DO**

#### **Building Services:**

- Processes permit applications for building, mechanical/HVAC, electrical, plumbing, and site development projects.
- Reviews permit applications and plans for building code compliance.
- Conducts building, mechanical/HVAC, electrical, plumbing inspections.
- Issues Certificates of Occupancy.
- Responds to inquiries regarding Florida Building Code (technical and administrative), FEMA NFIP, FDEP NPDES, town ordinances, Florida Statutes, and public records requests.

#### **Planning and Zoning:**

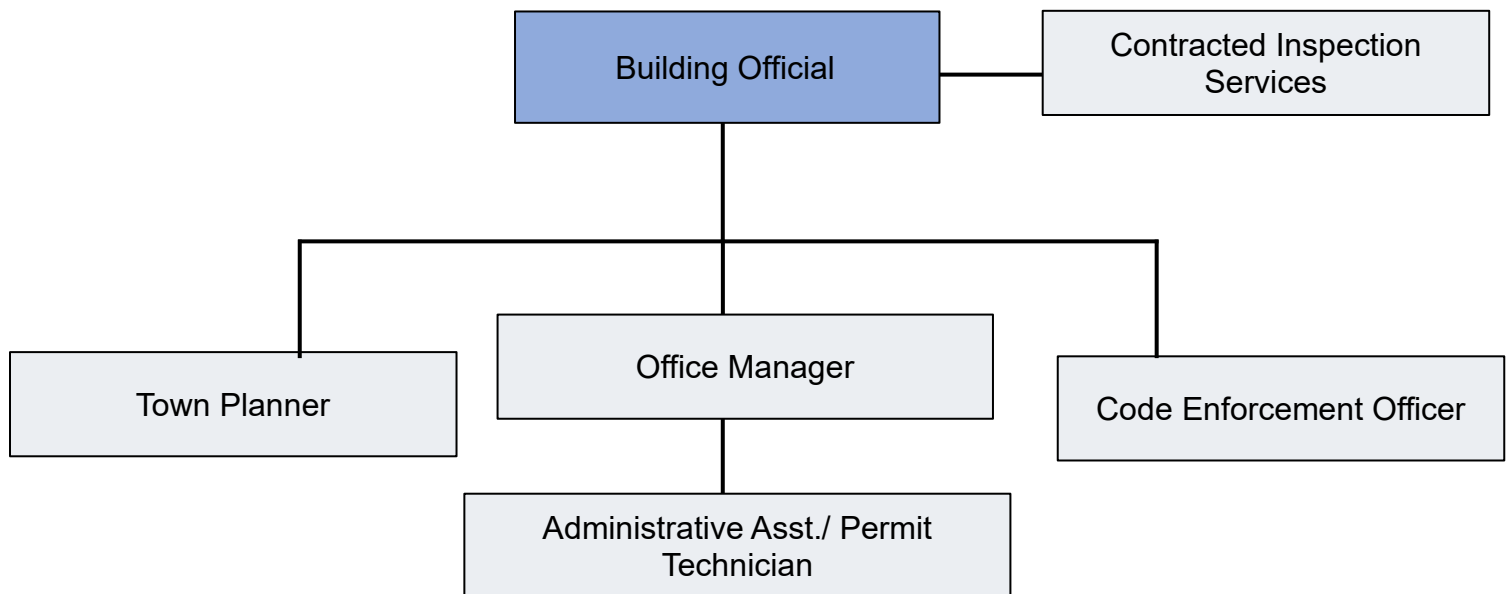
- Reviews development orders and planning and zoning proposals (i.e. site plan applications, conditional uses, special exceptions, unity of title, comprehensive plan amendments, annexation, and requests for variances).
- Reviews and analyzes state legislation to determine consistency of local comprehensive 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, and notice of violation.

- 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**

	<b>FY 2017-18</b>	<b>FY 2018-2019</b>	<b>FY 2019-2020</b>
Development orders	11	10	22
Building permits	1002	604	1200
Permit job value	\$38,542,952	\$21,002,925	\$40,000,000
Permit fees collected	\$615,669	\$544,858	\$880,000

## **APPROPRIATIONS**

	<b>FY 17-18</b>	<b>FY 18-19</b>	<b>FY 19-20</b>	<b>Dollar Change</b>	<b>Percent Change</b>
Personnel Costs	\$114,762	\$433,000	\$502,300	\$69,300	16.0%
Operating Expenses	\$393,178	\$36,350	\$281,930	\$245,580	675.6%
Capital Expenses	\$0	\$0	\$53,500	\$53,500	N/A
<b>Total</b>	<b>\$507,940</b>	<b>\$469,350</b>	<b>\$837,730</b>	<b>\$368,380</b>	<b>78.5%</b>
Total Positions	2	5	5	N/A	N/A

## **BUDGET VARIANCES**

### **FY 2020 BUDGET VARIANCES**

#### **Normal Increases/(Decreases)**

- \$69,300      Personal Services
- Increase in Personal Services due to merit increases and FRS rate increases offset by the elimination of Multi-Line Inspector position.
  - Increase in personal services due to full-year costs of Town Planner position added mid-year in FY 2019.
- \$245,580      Operating Expenses
- Increase in Contractual Services to reflect actual usage of inspection and review services.
  - Increase in Vehicle Maintenance expenses and Operating Supplies – Gasoline for vehicles used by Building Department staff.

#### **Budget Supplements**

- \$3,500      Increase due to the capital expense associated with retrofitting a Police vehicle for continued use by the Building Department.
- \$50,000      Increase due to the cost of the Building Permitting module of the Town-wide ERP/Financial Information System.
- \$368,380      TOTAL INCREASE**

## **ACHIEVEMENTS FROM LAST YEAR**

### Building Services:

- Public online portal activation;
- Revised permit fee schedule;
- New building official who is an officer of the Town, directly connected to the reputation and success of the building department, and
- Implementation of successful hybrid business model.

### Planning and Zoning:

- New town planner implementing development review as required by Town Ordinances.
- Recently passed ordinances:
  - Adopted the Construction Site Management Handbook;
  - Provided regulations on vacation rentals;
  - Granted the Town Commission as the final decision-making authority for variance request;
  - Prohibited structures within the Coastal Construction Control Line;
  - Removed provision regarding seawalls, bulkheads and retaining walls that required consent from private property owner to the Town Manager

### Code Enforcement:

- New code enforcement officer establishing compliance with ordinances.

## **PROJECTIONS FOR UPCOMING YEAR**

### Expanding Digital Capabilities:

- By the end of FY 2019/20, it is the goal of the department to have most inspection requests processed through the online portal. We are continuing to work toward becoming a paperless department.
- By FY 2020/21 electronic permit submittal and plan review will be implemented.
- Electronic permit submission and plan review (in addition to the environmentally friendly aspects of a paperless department) will result in a net savings in plan review expenses.

Organizational development:

- The hybrid model is recommended to remain in place for the next 2 to 5 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.



FINAL BUDGET

Page: 13

10/8/2019

12:17 pm

Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund Type: 0001 GENERAL FUND					
Fund: 001 - GENERAL FUND					
Expenditures					
Dept: 524.000 BUILDING DEPARTMENT					
Acct Class: 5010 PERSONAL SERVICES					
512.000 REGULAR SALARIES & WAGES	65,514	318,800	318,800	0	-100.00
521.000 FICA TAXES	4,695	25,259	25,259	0	-100.00
522.000 RETIREMENT CONTRIBUTIONS	5,167	44,866	44,866	0	-100.00
523.000 HEALTH INSURANCE/ALLOWANCE	34,196	82,385	82,385	0	-100.00
524.000 WORKERS' COMPENSATION	132	17,000	17,000	0	-100.00
Total PERSONAL SERVICES	109,704	488,310	488,310	0	-100.00
Acct Class: 5030 OPERATING EXPENSES					
531.000 PROFESSIONAL FEES	0	25,000	25,000	0	-100.00
534.000 OTHER CONTRACTUAL SERVICES	385,179	15,000	15,000	0	-100.00
540.000 TRAVEL AND PER DIEM	504	2,750	2,750	0	-100.00
540.100 TRAINING & DEVELOPMENT	0	0	0	0	0.00
541.100 POSTAGE & FREIGHT	10	500	500	0	-100.00
544.000 RENTALS AND LEASES	2,605	10,900	10,900	0	-100.00
546.000 REPAIRS & MAINTENANCE- GENERAL	0	3,500	3,500	0	-100.00
546.100 REPAIRS & MAINTENANCE- VEHICLE	0	0	0	0	0.00
552.000 OPERATING SUPPLIES	4,441	6,000	6,000	0	-100.00
552.400 OPERATING SUPPLIES-GASOLINE	0	0	0	0	0.00
554.000 BOOKS,DUES,EDUCATION,SUBSCRIPT	440	1,200	1,200	0	-100.00
Total OPERATING EXPENSES	393,179	64,850	64,850	0	-100.00
Acct Class: 5060 CAPITAL OUTLAY					
564.000 MACHINERY AND EQUIPMENT	0	0	0	0	0.00
Total CAPITAL OUTLAY	0	0	0	0	0.00
Total BUILDING DEPARTMENT	502,882	553,160	553,160	0	-100.00

## FINAL BUDGET

Page: 24

10/8/2019

12:17 pm

Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund Type: 0101 SPECIAL REVENUE FUNDS					
Fund: 106 - Building Department Fund					
Revenues					
Dept: 524.000 BUILDING DEPARTMENT					
Acct Class: 3200 LICENSES AND PERMITS					
322.000 BUILDING PERMITS	0	0	0	773,730	0.00
322.100 ADDITIONAL PERMIT FEES	0	0	0	0	0.00
Total LICENSES AND PERMITS	0	0	0	773,730	0.00
Acct Class: 3300 INTERGOVERNMENTAL					
330.000 STATE GRANT- DCA	0	0	0	0	0.00
Total INTERGOVERNMENTAL	0	0	0	0	0.00
Acct Class: 3400 CHARGES FOR SERVICES					
341.900 ZONING FEES, BOARD REVIEW FEES	0	0	0	12,000	0.00
Total CHARGES FOR SERVICES	0	0	0	12,000	0.00
Acct Class: 3800 OTHERS SOURCES-NON-REVENUE					
381.100 TRANSFER FROM GENERAL FUND	0	0	0	52,000	0.00
Total OTHERS SOURCES-NON-REVENUE	0	0	0	52,000	0.00
Total BUILDING DEPARTMENT	0	0	0	837,730	0.00



# FINAL BUDGET

Page: 25  
10/8/2019  
12:17 pm

Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund Type: 0101 SPECIAL REVENUE FUNDS					
Fund: 106 - Building Department Fund					
Revenues					
Total Revenues	0	0	0	837,730	0.00

## FINAL BUDGET

Page: 26

10/8/2019

12:17 pm

Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund Type: 0101 SPECIAL REVENUE FUNDS					
Fund: 106 - Building Department Fund					
Expenditures					
Dept: 524.000 BUILDING DEPARTMENT					
Acct Class: 5010 PERSONAL SERVICES					
512.000 REGULAR SALARIES & WAGES	0	0	0	345,500	0.00
514.000 OVERTIME	0	0	0	0	0.00
521.000 FICA TAXES	0	0	0	26,500	0.00
522.000 RETIREMENT CONTRIBUTIONS	0	0	0	46,900	0.00
523.000 HEALTH INSURANCE/ALLOWANCE	0	0	0	63,400	0.00
524.000 WORKERS' COMPENSATION	0	0	0	20,000	0.00
Total PERSONAL SERVICES	0	0	0	502,300	0.00
Acct Class: 5030 OPERATING EXPENSES					
531.000 PROFESSIONAL FEES	0	0	0	25,000	0.00
531.100 PROFESSIONAL FEES- GEN LEGAL	0	0	0	0	0.00
534.000 OTHER CONTRACTUAL SERVICES	0	0	0	201,300	0.00
540.000 TRAVEL AND PER DIEM	0	0	0	1,750	0.00
540.100 TRAINING & DEVELOPMENT	0	0	0	4,270	0.00
541.100 POSTAGE & FREIGHT	0	0	0	500	0.00
544.000 RENTALS AND LEASES	0	0	0	2,500	0.00
546.000 REPAIRS & MAINTENANCE- GENERAL	0	0	0	0	0.00
546.100 REPAIRS & MAINTENANCE- VEHICLE	0	0	0	7,500	0.00
549.100 ADMINISTRATIVE CHARGES	0	0	0	25,000	0.00
552.000 OPERATING SUPPLIES	0	0	0	10,000	0.00
552.400 OPERATING SUPPLIES-GASOLINE	0	0	0	2,000	0.00
554.000 BOOKS,DUES,EDUCATION,SUBSCRIPT	0	0	0	2,110	0.00
Total OPERATING EXPENSES	0	0	0	281,930	0.00
Acct Class: 5060 CAPITAL OUTLAY					
564.000 MACHINERY AND EQUIPMENT	0	0	0	3,500	0.00
566.100 SOFTWARE	0	0	0	50,000	0.00
Total CAPITAL OUTLAY	0	0	0	53,500	0.00
Total BUILDING DEPARTMENT	0	0	0	837,730	0.00

# FINAL BUDGET

Page: 27

10/8/2019

12:17 pm

Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund Type: 0101 SPECIAL REVENUE FUNDS					
Fund: 106 - Building Department Fund					
Expenditures					
Total Expenditures	0	0	0	837,730	0.00
Total Building Department Fund	0	0	0	0	0.00
Total SPECIAL REVENUE FUNDS	259,586	0	0	0	0.00



# Solid Waste

## **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 is January 1, 2015 through May 31, 2020. 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**

	<b>FY 17-18</b>	<b>FY 18-19</b>	<b>FY 19-20</b>	<b>Dollar Change</b>	<b>Percent Change</b>
Operating Expenses	\$422,440	\$440,000	\$454,500	\$14,500	3.30%
<b>Total</b>	<b>\$422,440</b>	<b>\$440,000</b>	<b>\$454,500</b>	<b>\$14,500</b>	<b>3.30%</b>

## **FY 2020 BUDGET VARIANCES**

### **Normal Increases/(Decreases)**

\$14,500      Operating Expenses

- Increase in Contractual Services for Solid Waste and Recycling Services provided through a contract with Waste Management.

**\$14,500      TOTAL INCREASE**

# FINAL BUDGET

Page: 14

10/8/2019

12:17 pm

Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
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	449,467	435,000	435,000	449,500	3.33
552.000 OPERATING SUPPLIES	7,067	5,000	5,000	5,000	0.00
Total OPERATING EXPENSES	456,533	440,000	440,000	454,500	3.30
Total SOLID WASTE	456,533	440,000	440,000	454,500	3.30



# 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:** Plans and implements 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 choices 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: Catalog 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 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

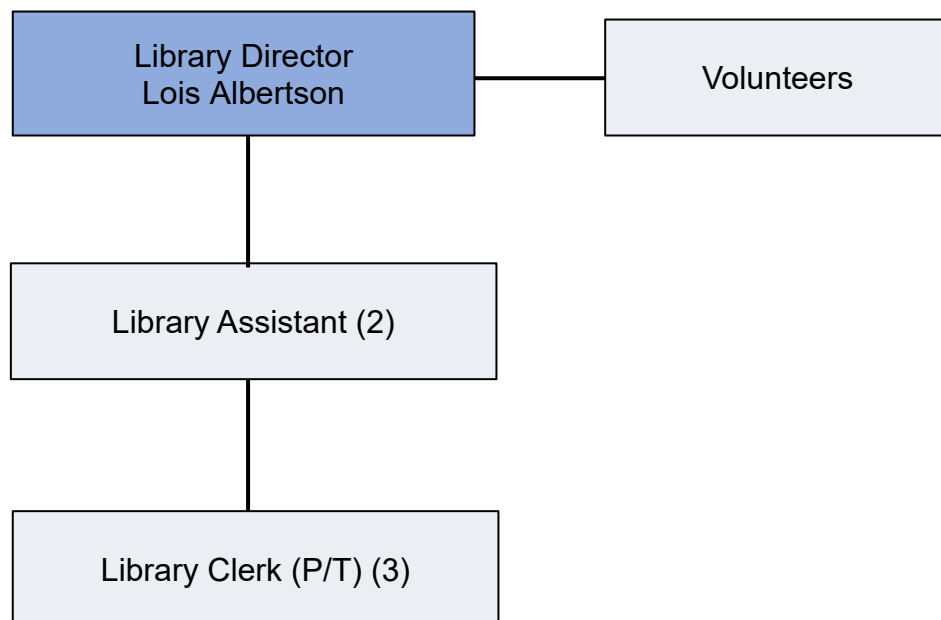


- Children's Program Development: Plan and present children's activities, such as story time and craft programs, that encourage a love of reading, inspire creativity, and help develop fine motor skills
- Youth Special Events: Plan and implement seasonal parties and activities that provide entertainment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

## **HOW WE ARE STRUCTURED**

The library staff consists of the Library Director, two full-time Library Assistants, and three 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 2017-2018, donations from the Friends paid for concerts, lectures, art exhibit opening receptions, an orchid display and maintenance service, a large sea turtle photograph to hang behind the front desk, magnetic bookmarks, a memorial bench, and children's holiday events.



## MEASURABLES

	FY 2018	FY 2019	FY 2020
New Patron Cards Issued	254	259	264
Library Visits	32,185	32,507	32,832
Library Materials Circulated	30,557	31,474	32,418
Programs and Events	687	701	715
Program and Event Attendance	9,486	9,771	10,064

## APPROPRIATIONS

	FY 17-18	FY 18-19	FY 19-20	Dollar Change	Percent Change
Personnel Costs	\$312,536	\$330,500	\$317,910	\$(12,590)	-3.81%
Operating Expenses	\$74,936	\$118,910	\$89,230	\$(29,680)	-24.96%
Capital Expenses	\$0	\$0	\$0	\$0	N/A
<b>Total</b>	<b>\$387,472</b>	<b>\$449,410</b>	<b>\$407,140</b>	<b>\$(42,270)</b>	<b>-9.41%</b>
Total Positions	6	6	6	N/A	N/A

## FY 2020 BUDGET VARIANCES

### Normal Increases/(Decreases)

#### (\$12,590) Personal Services

- Decrease in personal services due to conversion of Library Associate position from full-time to part-time.

#### (\$29,680) Operating Expenses

- Decreases in General Maintenance expenses and Other Contractual Services (for IT services) due to centralization of these costs in the Public Works Department and OGG, respectively.
- Decrease in Operating Supplies to reflect recent experience.

#### **(\$42,270) TOTAL DECREASE**

## **ACHIEVEMENTS FROM LAST YEAR**

- Added new programs including “Braintertainment” memory training lecture series, Mah-Jong lessons, and Live from Lincoln Center performance screenings.
- Completed review of Non-Fiction Collection and corrected or updated over 250 catalog records.
- Reviewed, deselected, and updated the travel, computer, and craft book collections.
- Participated in Town events, including Light Up the Holidays and Spring Fling.
- Added handicapped-accessible doors to library restrooms to improve accessibility for disabled residents.
- Added motion-activated lighting to library restrooms to improve safety and security of residents and staff.
- Director attended the 2018 Florida Library Association Conference.
- Director authored a chapter on the history of the Highland Beach Library for the book *Overdue in Paradise: The Library History of Palm Beach County*.

## **PROJECTIONS FOR UPCOMING YEAR**

- Explore ways to make library collection more accessible to disabled residents.
- Review current digital resources usage and vendors to ensure services are cost effective.
- Research purchasing new audiobooks in MP3 format instead of CD format.
- Add introductory group training classes for digital resources.
- Explore ways to make new residents aware of the library and its services.

## **PROJECTIONS FOR 2-3 YEARS**

- Implement patron email capabilities in circulation software.
- Replace current stand-alone circulation software with web-based version.
- 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.



## FINAL BUDGET

Page: 15

10/8/2019

12:17 pm

Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
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	0	0	0	0	0.00
Total PROPERTY, PLANT, AND EQUIPMENT	0	0	0	0	0.00
Acct Class: 5010 PERSONAL SERVICES					
512.000 REGULAR SALARIES & WAGES	209,526	219,500	219,500	211,310	-3.73
515.200 EDUCATION INCENTIVE PAY	0	4,000	4,000	4,000	0.00
521.000 FICA TAXES	15,492	17,200	17,200	16,500	-4.07
522.000 RETIREMENT CONTRIBUTIONS	28,454	31,500	31,500	34,700	10.16
523.000 HEALTH INSURANCE/ALLOWANCE	50,270	57,500	57,500	50,300	-12.52
524.000 WORKERS' COMPENSATION	504	800	800	1,100	37.50
Total PERSONAL SERVICES	304,246	330,500	330,500	317,910	-3.81
Acct Class: 5030 OPERATING EXPENSES					
531.000 PROFESSIONAL FEES	2,211	6,850	6,850	6,850	0.00
534.000 OTHER CONTRACTUAL SERVICES	5,733	7,500	7,500	2,600	-65.33
540.000 TRAVEL AND PER DIEM	1,162	2,500	2,500	2,500	0.00
541.100 POSTAGE & FREIGHT	132	250	250	250	0.00
544.000 RENTALS AND LEASES	1,043	1,500	1,500	1,500	0.00
546.000 REPAIRS & MAINTENANCE- GENERAL	10,420	15,000	15,000	0	-100.00
549.000 OTHER CURRENT CHARGES-GENERAL	0	0	0	1,500	0.00
549.010 OTH CURR CHG-PROMOTIONS	862	1,500	1,500	0	-100.00
552.000 OPERATING SUPPLIES	13,398	20,200	20,200	15,300	-24.26
552.100 UNIFORMS	210	300	300	300	0.00
552.900 OPERATING EXP-CHILDRENS PROG	317	3,500	3,500	3,500	0.00
554.000 BOOKS, DUES, EDUCATION, SUBSCRIPT	39,448	56,810	56,810	54,930	-3.31
Total OPERATING EXPENSES	74,936	115,910	115,910	89,230	-23.02
Total LIBRARY	379,182	446,410	446,410	407,140	-8.80



# Transfers and Contingency Reserves

---

## **APPROPRIATIONS**

	<b>FY 17-18</b>	<b>FY 18-19</b>	<b>FY 19-20</b>	<b>Dollar Change</b>	<b>Percent Change</b>
Interfund Transfers	\$1,417,542	\$1,558,315	\$1,482,000	(\$76,315)	-4.90%
Reserve for Contingency	\$113,234	\$172,300	\$50,000	(\$122,000)	-70.98%

## **FY 2020 BUDGET VARIANCES**

### **Interfund Transfers**

(\$76,315) Reduction in transfer from General Fund to Water Enterprise Fund of \$120,000 to fund Debt Service costs offset by new transfer from General Fund to Building Department Special Revenue Fund of \$52,000 to cover net cost of Town Planner position.

### **Reserve for Contingency**

(\$122,000) Reduction of \$122,000 to fund the Reserve for Contingency at a level which reflects experience over past several fiscal years.

**(\$198,315) TOTAL INCREASE**

# FINAL BUDGET

Page: 16

10/8/2019

12:17 pm

Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
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	0	0	0	52,000	0.00
Total Expenditures	0	0	0	52,000	0.00
Acct Class: 5091 TRANSFERS					
581.300 TRANSFER TO WATER FD-DEBT SERV	1,417,542	1,558,315	1,558,315	1,430,000	-8.23
581.400 TRANSFER TO WATER FD - DEFICIT	0	0	0	0	0.00
Total TRANSFERS	1,417,542	1,558,315	1,558,315	1,430,000	-8.23
Total INTERFUND TRANSFERS	1,417,542	1,558,315	1,558,315	1,482,000	-4.90

# FINAL BUDGET

Page: 17

10/8/2019

12:17 pm

Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
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	113,234	172,300	172,300	50,000	-70.98
Total OTHER USES	113,234	172,300	172,300	50,000	-70.98
Total RESERVE FOR CONTINGENCY	113,234	172,300	172,300	50,000	-70.98



# FINAL BUDGET

Page: 18

10/8/2019

12:17 pm

Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund Type: 0001 GENERAL FUND					
Fund: 001 - GENERAL FUND					
Expenditures					
Total Expenditures	11,323,210	12,387,766	12,387,766	11,900,275	-3.94
Total GENERAL FUND	-32,011	0	0	0	0.00
Total GENERAL FUND	-32,011	0	0	0	0.00



# 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.

## ***CAPITAL PROJECTS FOR FY 2020***

- Paint emergency generator building
- Upgrade Town Hall security
- Replace public street signs and posts
- Town Hall renovations
- Construction of crosswalks

# FINAL BUDGET

Page: 19

10/8/2019

12:17 pm

Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
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	257,778	262,000	262,000	265,000	1.15
Total INTERGOVERNMENTAL	257,778	262,000	262,000	265,000	1.15
Acct Class: 3800 OTHERS SOURCES-NON-REVENUE					
389.900 APPROPRIATION FROM RESERVE	0	212,000	212,000	145,000	-31.60
Total OTHERS SOURCES-NON-REVENUE	0	212,000	212,000	145,000	-31.60
Total REVENUES	257,778	474,000	474,000	410,000	-13.50

FINAL BUDGET

Page: 20  
10/8/2019  
12:17 pm

Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund Type: 0101 SPECIAL REVENUE FUNDS					
Fund: 103 - DISCRETIONARY SALES TAX FUND					
Revenues					
Dept: 360.000 MISCELLANEOUS					
Acct Class: 3600 MISCELLANEOUS REVENUES					
361.000 INTEREST ON INVESTMENTS	1,808	0	0	0	0.00
Total MISCELLANEOUS REVENUES	1,808	0	0	0	0.00
Total MISCELLANEOUS	1,808	0	0	0	0.00

# FINAL BUDGET

Page: 21  
10/8/2019  
12:17 pm

Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund Type: 0101 SPECIAL REVENUE FUNDS					
Fund: 103 - DISCRETIONARY SALES TAX FUND					
Revenues					
Total Revenues	259,586	474,000	474,000	410,000	-13.50

Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund Type: 0101 SPECIAL REVENUE FUNDS					
Fund: 103 - DISCRETIONARY SALES TAX FUND					
Expenditures					
Dept: 574.000 DISCRETIONARY SALES TAX- IST					
Acct Class: 5030 OPERATING EXPENSES					
531.000 PROFESSIONAL FEES	0	274,000	274,000	0	-100.00
546.200 RENEWALS & REPLACEMENTS	0	0	0	45,000	0.00
Total OPERATING EXPENSES	0	274,000	274,000	45,000	-83.58
Acct Class: 5060 CAPITAL OUTLAY					
562.000 BUILDINGS	0	0	0	50,000	0.00
563.000 IMPROVEMENTS OTHER THAN BLDG.	0	200,000	200,000	315,000	57.50
Total CAPITAL OUTLAY	0	200,000	200,000	365,000	82.50
Acct Class: 5090 OTHER USES					
599.000 RESERVE FOR CONTINGENCY	0	0	0	0	0.00
Total OTHER USES	0	0	0	0	0.00
Total DISCRETIONARY SALES TAX- IST	0	474,000	474,000	410,000	-13.50

# FINAL BUDGET

Page: 23

10/8/2019

12:17 pm

Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund Type: 0101 SPECIAL REVENUE FUNDS					
Fund: 103 - DISCRETIONARY SALES TAX FUND					
Expenditures					
Total Expenditures	0	474,000	474,000	410,000	-13.50
Total DISCRETIONARY SALES TAX FUND	259,586	0	0	0	0.00





# General Fund Revenues

---

## FINAL BUDGET

Page: 1

10/8/2019

12:17 pm

Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund Type: 0001 GENERAL FUND					
Fund: 001 - GENERAL FUND					
Revenues					
Dept: 310.000 REVENUES					
Acct Class: 3100 TAXES					
311.000 CURRENT AD VALOREM TAXES	8,562,997	8,881,500	8,881,500	9,521,775	7.21
311.100 DELINQUENT AD VALOREM TAXES	67,807	0	0	0	0.00
312.000 LOCAL OPTIONAL GAS TAX	30,710	31,000	31,000	31,000	0.00
313.100 FRANCHISE FEES-FPL	355,452	398,000	398,000	465,000	16.83
313.400 FRANCHISE FEES-FPU	24,633	18,000	18,000	19,500	8.33
313.600 COMMUNICATIONS SERVICE TAX	237,634	276,000	276,000	276,000	0.00
Total TAXES	9,279,232	9,604,500	9,604,500	10,313,275	7.38
Acct Class: 3200 LICENSES AND PERMITS					
322.000 BUILDING PERMITS	617,397	633,810	633,810	0	-100.00
322.100 ADDITIONAL PERMIT FEES	0	0	0	0	0.00
Total LICENSES AND PERMITS	617,397	633,810	633,810	0	-100.00
Acct Class: 3300 INTERGOVERNMENTAL					
335.110 DISCRETIONARY SALES TAX	0	0	0	0	0.00
335.120 STATE REVENUE SHARING PROCEEDS	95,778	87,000	87,000	96,000	10.34
335.150 ALCOHOLIC BEVERAGE LICENSES	636	700	700	700	0.00
335.180 LOCAL GOVT HALF-CENT SALES TAX	291,150	282,000	282,000	295,000	4.61
335.190 MOTOR FUEL TAX REBATE	1,000	1,200	1,200	1,200	0.00
335.195 RECYCLING REVENUE SHARING PROG	3,421	10,000	10,000	5,000	-50.00
335.210 FDOT- STREETLIGHT SUBSIDY	18,126	18,000	18,000	18,000	0.00
338.000 SHARE COUNTY OCCUPATIONAL LIC.	8,374	8,000	8,000	8,500	6.25
Total INTERGOVERNMENTAL	418,484	406,900	406,900	424,400	4.30
Acct Class: 3400 CHARGES FOR SERVICES					
341.900 ZONING FEES, BOARD REVIEW FEES	10,086	10,000	10,000	0	-100.00
341.920 CERTIFICATION, COPYS, LIEN SRCH	46,447	40,000	40,000	40,000	0.00
343.400 GARBAGE/SOLID WASTE REVENUE	392,943	466,000	466,000	480,000	3.00
343.900 LOT MOWING	0	0	0	0	0.00
Total CHARGES FOR SERVICES	449,476	516,000	516,000	520,000	0.78
Acct Class: 3500 FINES AND FORFEITURES					
351.000 COURT FINES	1,061	1,500	1,500	1,500	0.00
351.100 MISC POLICE INCOME	937	1,200	1,200	1,200	0.00
352.000 LIBRARY FINES & FEES	4,069	7,000	7,000	7,000	0.00
354.200 VIOLATION OF LOCAL ORDINANCES	50	1,000	1,000	1,000	0.00
Total FINES AND FORFEITURES	6,117	10,700	10,700	10,700	0.00
Acct Class: 3600 MISCELLANEOUS REVENUES					
361.000 INTEREST ON INVESTMENTS	89,001	120,000	120,000	145,000	20.83
361.100 INVESTMENT EARNINGS- TAX COLL.	5,637	0	0	5,000	0.00
362.000 RENT- U.S. POSTAL STATION	22,917	25,000	25,000	25,000	0.00
362.200 LEASE-SPRINT PCS	39,710	39,000	39,000	42,000	7.69
364.000 DISPOSITION OF FIXED ASSETS	1,598	0	0	2,000	0.00
366.400 CONTRIBUTIONS PRIVATE SOURCES	0	0	0	0	0.00
369.100 ADMINISTRATIVE REIMBURSEMENTS	298,550	298,600	298,600	352,900	18.18
369.300 INSURANCE REIMBURSEMENTS	29,341	0	0	15,000	0.00
369.400 OTHER MISCELLANEOUS REVENUES	5,516	5,000	5,000	15,000	200.00
369.600 REIMBURSEMENT- DELRAY BEACH	28,223	30,000	30,000	30,000	0.00
Total MISCELLANEOUS REVENUES	520,492	517,600	517,600	631,900	22.08
Acct Class: 3800 OTHERS SOURCES-NON-REVENUE					
389.900 APPROPRIATION FROM RESERVE	0	698,256	698,256	0	-100.00
Total OTHERS SOURCES-NON-REVENUE	0	698,256	698,256	0	-100.00
Total REVENUES	11,291,199	12,387,766	12,387,766	11,900,275	-3.94

# FINAL BUDGET

Page: 2

10/8/2019

12:17 pm

Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund Type: 0001 GENERAL FUND					
Fund: 001 - GENERAL FUND					
Revenues					
Total Revenues	11,291,199	12,387,766	12,387,766	11,900,275	-3.94