

ADOPTED ANNUAL OPERATING BUDGET

2018-2019



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FISCAL YEAR 2018-2019

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2018-2019

ANNUAL OPERATING BUDGET
OF THE
TOWN OF HIGHLAND BEACH, FLORIDA
FOR THE

FISCAL YEAR ENDING SEPTEMBER 30, 2019

TOWN COMMISSION

Carl Feldman, Mayor

Alysen A. Nila, Vice-Mayor

Rhoda Zelniker, Commissioner

Elyse Riesa, Commissioner

Peggy Gossett-Seidman, Commissioner

TOWN MANAGER

Vacant

TOWN ATTORNEY

Pamala Ryan

DEPARTMENT HEADS

Lanelda Gaskins	Town Clerk
Vacant	Finance Director
Craig Hartmann	Chief of Police
Vacant	Building Official
Vacant	Public Works Director
Lois Albertson	Library Director



TOWN OF HIGHLAND BEACH

10000 N. Dixie Highway • P.O. Box 1000 • Highland Beach, Florida 33487

561-278-4548
FAX 561-265-3582

2018-19 Taxable Assessed Value Comparison

2018-19 Taxable Assessed Value Comparison

2018-19 Taxable Assessed Value

2018-19 Taxable Assessed Value Comparison

2018-19 Taxable Assessed Value Comparison

Taxable Assessed Values

2018-19 Estimate	2.480

\$1

The adopted operating millage rate of 3.1204 is 1.44% higher than the FY 2017-2018 adopted rate of 3.0762 and 4.83% higher than the computed rolled back rate of 2.9765. The debt service millage rate is 0.5986, a decrease from the prior year rate of 0.6197. Therefore, the total adopted millage rate for the Town of Highland Beach is 3.7190, an overall increase of 0.0231 mills. The increase in the operating millage rate was calculated to specifically cover the increase in cost of the Fire Rescue contract with 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 an environmental consultant, a part-time accounting clerk, a full-time maintenance worker, increased legal fees, and a climate change study. Although this budget includes over \$125,000 in additional costs for in-house Building Department services, the increase is expected to be covered by permit fees and not by a higher tax rate. Fire Rescue and other additional services are discussed later in this document. The adopted millage rates were calculated on the July 1st property values as certified by the Palm Beach County Property Appraiser.

Revenues

The Town's primary source of revenue is ad valorem taxes, making up more than 75% of the total General Fund budget. Over reliance of a single revenue source may present funding challenges as the revenues 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 adopted operating millage rate is set at 3.1204 which is an increase from the previous year 2017/2018 adopted rate of 3.0762. Therefore, the fiscal year 2018/2019 projection for ad valorem taxes is increased when compared to the fiscal year 2017/2018 adopted budget. Other major revenue categories, including Electric Franchise Fees, Communication Services Tax, Permit Fees and State Revenue Sharing 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. The water and sewer rates are estimated to increase by 3% in accordance with the rate plan adopted by the Commission in fiscal year 2016. This increase will generate an estimated additional \$75,000 in water fund revenues and \$39,000 in sewer fund revenues. As of the writing of this document, the Town is considering a professional review of the planning, zoning, and permitting fees. The Town anticipates this review will result in an adjustment to the fee structure to accurately account for the rising costs of providing those services.

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 68% of the total general fund budget. The Town outsources legal services, fire rescue and medical services, and solid waste/recycling collection services. This proposal includes funds for an environmental consultant/lobbying firm as well. In-

house staffing is increased by four full-time equivalent positions. The increase in staffing is discussed later in this document.

The proposed budget includes generous 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 2018 based on performance. Non-bargaining employees will also receive 0-5% merit raises in October 2018. An approximate 20% rate reduction in health insurance premiums will result in substantial annual savings that may be used to fund the merit raises and the proposed increase in staffing. The reduction in health insurance cost was due to a change in health insurance plans to one that was more equitable with other municipalities.

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 fiscal year 2018/2019 are estimated to be \$629,000. The Florida Legislature establishes uniformed 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, 2018 to June 30, 2019		Percent of Gross Salary July 1, 2019 to September 30, 2019 (estimated 5% increase)	
	Employee	Employer	Employee	Employer
Regular	3.00	8.26	3.00	8.67
Special Risk- Police	3.00	24.50	3.00	25.73
Elected Officials	3.00	48.70	3.00	51.14
Senior Management	3.00	24.06	3.00	25.26
DROP	0.00	14.03	0.00	14.73

Other Insurance Premiums

The fiscal year 2018/2019 budget anticipates a 10% increase in property and liability insurance premiums due to the effects of Hurricane Irma. Workers Compensation premiums are anticipated to remain unchanged. Total budget for property, liability, and workers compensation insurance is estimated to be \$300,000.

Capital Improvements and Major Repairs/Replacement

The proposed budget includes a number of capital improvement, replacement and major repair project requests. The general fund requests include the replacement of the one police patrol vehicle and the HVAC control system in the Public Works Building. The Special Revenue fund requests include \$274,000 for professional design, architectural, and planning of the Ocean Walk and More

Project. The water fund requests include \$360,000 for major capital improvement projects, such as replacing programmable logic controllers which are becoming obsolete (\$185,000), rehabilitation of well #7 (\$175,000), and a combination of other smaller capital improvement projects such as replacing production well backflow devices that make up the balance. This is in addition to \$220,000 for a variety of renewal and replacement projects. The sewer fund requests total \$185,000 in capital projects and include two spare sewage pumps as well as evaluations and analysis of major infrastructure to determine overall condition and potential replacement in future years.

Balancing the Budgets

The proposed general fund budget for fiscal year 2018/2019 requests the use of \$698,256 of prior-year budget surplus (appropriation from reserves). This budget surplus is the surplus balance carried forward from prior years, commonly referred to as fund balance. This budget surplus has been available because of the Town's fiscally conservative practices of projecting revenues and carefully expending taxpayer dollars. The July 1, 2018 taxable values are the highest in the Town's history, but the increases are not enough to cover the projected cost of providing the increased municipal services for fiscal year 2018/2019. The proposed use of fund balance allows the Town to meet all obligations for the fiscal year, provides for adequate capital improvements, and attempts to ensure a high level of service to the Town's people.

Overview of General Fund Revenues

The General Fund accounts for practically all of the Town's basic operating functions. Ad valorem taxes represent over 75% of the General Fund revenue. Other major revenue sources include Electric Franchise Fees, Communication Services Tax, Permit Fees, Solid Waste/Recycling Fees, and Half Cent Sales Tax.

Fund: 001 - GENERAL FUND REVENUES	FY 2017 Actual	FY 2018 Budget	FY 2019 Requested	\$ Change	% Change
311.000 CURRENT AD VALOREM TAXES	8,211,536	8,527,000	8,881,500	354,500	4.16%
312.000 LOCAL OPTIONAL GAS TAX	33,965	30,000	31,000	1,000	3.33%
313.100 FRANCHISE FEES-FPL	420,577	375,000	398,000	23,000	6.13%
313.400 FRANCHISE FEES-FPU	16,397	15,000	18,000	3,000	20.00%
313.600 COMMUNICATIONS SERVICE TAX	271,969	255,000	276,000	21,000	8.24%
322.000 BUILDING PERMITS	550,316	400,000	550,000	150,000	37.50%
335.120 STATE REVENUE SHARING PROCEEDS	93,653	87,000	87,000	0	0.00%
335.150 ALCOHOLIC BEVERAGE LICENSES	636	700	700	0	0.00%
335.180 LOCAL GOVT HALF-CENT SALES TAX	283,731	285,000	282,000	-3,000	-1.05%
335.190 MOTOR FUEL TAX REBATE	1,258	1,200	1,200	0	0.00%
335.195 RECYCLING REVENUE SHARING PROG	8,553	10,000	10,000	0	0.00%
335.210 FDOT- STREETLIGHT SUBSIDY	17,598	15,000	18,000	3,000	20.00%
338.000 SHARE COUNTY OCCUPATIONAL LIC.	15,405	8,000	8,000	0	0.00%
341.900 ZONING FEES, BOARD REVIEW FEES	6,118	10,000	10,000	0	0.00%
341.920 CERTIFICATION,COPYS,LIEN SRCH	32,462	40,000	40,000	0	0.00%
343.400 GARBAGE/SOLID WASTE REVENUE	470,300	466,000	466,000	0	0.00%
351.000 COURT FINES	821	3,000	1,500	-1,500	-50.00%
351.100 MISC POLICE INCOME	929	1,000	1,200	200	20.00%
352.000 LIBRARY FINES & FEES	3,657	7,500	7,000	-500	-6.67%
354.200 VIOLATION OF LOCAL ORDINANCES	8,500	1,000	1,000	0	0.00%
361.000 INTEREST ON INVESTMENTS	41,816	35,000	120,000	85,000	242.86%
362.000 RENT- U.S. POSTAL STATION	25,000	25,000	25,000	0	0.00%
362.200 LEASE-SPRINT PCS	37,219	39,000	39,000	0	0.00%
369.100 ADMINISTRATIVE REIMBURSEMENTS	298,550	298,600	298,600	0	0.00%
369.400 OTHER MISCELLANEOUS REVENUES	4,586	5,000	5,000	0	0.00%
369.600 REIMBURSEMENT- DELRAY BEACH	6,560	30,000	30,000	0	0.00%
389.900 APPROPRIATION FROM RESERVE	0	2,480,400	698,256	-1,782,144	-71.85%
Total General Government Revenues	10,862,112	13,450,400	12,303,956	-1,146,444	-8.52%

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 3.1204, which is an increase from fiscal year 2017/2018. This rate is predicated upon the preliminary taxable value amounts issued by the Palm Beach County Property Appraiser for June 1. The July 1st certified tax base values show an increase in the assessed values of 3.63%, equating to \$354,500 in additional budgeted revenue, using the 3.1204 millage rate. The debt service millage rate was set at 0.5986, a decrease from the current rate of 0.6197. Therefore, the total proposed millage rate for the Town of Highland Beach is anticipated to be 3.7190, an overall increase of 0.0442 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 3.7190 equates to approximately \$8.9 million in tax revenues, of which \$7.45 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 2018/2019 budget projection is slightly higher than 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 fiscal year 2018/2019 budget increased due to higher receipts in recent years, along with a small increase in FPL residential rates. Therefore, fiscal year 2018/2019 proposed revenues (FPL- \$398,000 and FPU- \$18,000) are higher than the FY 2017/2018 adopted budget.

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

Licenses and Permits - This 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. The current year collections for permits and plan reviews has surpassed \$465,000 and the fiscal year 2018/2019 budget is projected at \$550,000. 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

building inspection and safety for new construction and improvements, and no portion generates general revenue for any other operating purpose.

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 formulae that use population as a key variable. The proposed budget includes \$406,900 in State distributions, including State Revenue Sharing (\$87,000), Half-Cent Sales Tax (\$282,000) as well as smaller items like Alcoholic Beverage Licenses, Motor Fuel Rebates, and Recycling Revenue Sharing Program and 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 are Solid Waste/Recycling Fees (\$466,000).

Fines and Forfeitures - Fines are levied against violations settled in Palm Beach County Court, parking citations, code enforcement violations, and overdue library books. Total fines and forfeitures projected for fiscal year 2017/2018 are \$9,000 based on year-to-date receipts and pending fines to be paid. 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 fiscal year 2018/2019 for all fine revenues is \$10,700.

Miscellaneous - Revenues in this category include interest earnings, rent and cell tower lease payments, administrative reimbursements from other funds, ambulance transport fees, and other general revenue items. Interest earnings are projected to increase, as the Town's investment portfolio was adjusted in the current year. 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 20% to \$517,600.

Use of Budget Surplus - The proposed budget includes the use of \$698,256 use of prior year budget surplus. Based on the projections used in preparing this proposed budget, the Town should finish the current fiscal year with a fund balance of approximately \$8.7 million, which is comprised amounts required by Town Commission policy, such as funds assigned for disaster recovery and budget stabilization.

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 portion of the overall budget, followed by Public Works, Building Department (formerly also known as Protective Inspection), Solid Waste/Recycling, and the Library.

Fund: 001 - GENERAL FUND EXPENDITURES	FY 2017 Actual	FY 2018 Budget	FY 2019 Requested	\$ Change	% Change
TOWN COMMISSION	118,676	129,600	183,256	53,656	41.40%
TOWN MANAGER	284,853	326,150	447,550	121,400	37.22%
TOWN CLERK	237,962	326,545	342,444	15,899	4.87%
FINANCE	307,025	341,350	371,745	30,395	8.90%
LEGAL COUNSEL	86,730	140,000	200,000	60,000	42.86%
PUBLIC WORKS	280,668	2,688,350	424,050	-2,264,300	-84.23%
POST OFFICE	116,303	135,030	135,970	940	0.70%
GENERAL GOV'T-NON DEPARTMENTAL	321,496	370,100	311,120	-58,980	-15.94%
POLICE DEPARTMENT	2,215,178	2,453,060	2,543,446	90,386	3.68%
FIRE RESCUE	3,827,443	3,910,000	4,255,000	345,000	8.82%
BUILDING DEPARTMENT	443,017	344,300	469,350	125,050	36.32%
SOLID WASTE	406,116	427,000	440,000	13,000	3.04%
LIBRARY	380,473	456,415	449,410	-7,005	-1.53%
INTERFUND TRANSFERS	1,286,000	1,429,500	1,558,315	128,815	9.01%
RESERVE FOR CONTINGENCY	51,293	196,000	172,300	-23,700	-12.09%
Total Expenditures	10,363,233	13,673,400	12,303,956	-1,369,444	-10.02%

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.

Town Manager – This department provides funds for the Town Manager and Public Information Coordinator. This budget has increased over \$100,000 (37%) due to a proposed full-time contractual environmental consulting/lobbying firm that will be tasked with identifying and securing Federal and State funds for protecting and preserving the Town's beaches. The cost of this professional firm is anticipated to be approximately \$100,000.

Town Clerk – The Town Clerk's budget is up slightly and will provide a website upgrade that will provide greater efficiency in public records requests.

Finance – The proposed department budget is only slightly higher than the current year. The main change is \$15,000 in additional funds for an interim audit or other procedures. This budget may increase next budget season if it is confirmed that a part-time clerk is necessary to maintain proper internal controls and customer service.

Legal – The legal counsel budget covers the cost of the Town’s general counsel provided by the Law Office of Torcivia, Donlon, and Ansay. The budget is projected to increase 42% to \$200,000 based on a variety of projects that will require increased legal advisement over the next few years.

Public Works – The Public Works Department includes funds to reclassify it’s one part-time position to a full-time position. The reclassification is anticipated to cost approximately \$42,000 and will greatly improve the department’s ability to provide preventive maintenance of town facilities. Preventative maintenance should equate to cost savings over long-term, thereby justifying the position. Operating expenses within the budget are increased by \$83,000, which includes \$35,000 in professional fees for a phased climate change study that will provide insight into what measures the Town should be taking for its long-term sustainability. The total budget is down due to the \$2.1 million streetscape project failing at referendum. The project will be re-envisioned for a future referendum.

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 remains status quo.

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 decreased by over \$57,000 due to upgraded network and phone technology.

Police – The Police budget includes funds to pay for the operations of the department. The request includes pay increases in accordance with the Collective Bargaining Agreements as well as 5% increase in the number of hours officers will work annually. Furthermore, the Town recently entered into an interlocal agreement with the City of Delray Beach for dispatch services. This new service with an annual cost of approximately \$70,000 will improve the efficiency of police response and the effectiveness of the department’s communication. The department request also includes the replacement of an aging patrol vehicle, associated equipment and mobile laptops, at a combined cost of \$55,000.

Fire Rescue – This department budget includes the annual fee paid to the City of Delray Beach for Fire Rescue and Emergency Medical Services in Highland Beach. The preliminary fee set by the City is up over \$330,000. The majority of this increase is due to contractual raises for the employee salaries and overtime. 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 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 proposed operating budget includes the transition of outsourced building official and code services to in-house staffing. This transition requires the hiring of 3 full-time employees. The net increase to the proposed building department budget is a little over \$125,000.

Solid Waste – The Town contracts with Waste Management for solid waste and recycling collection services. The Town is entering its final year of the 5-year agreement with Waste Management. The amount requested in this budget includes an agreed upon 3% increase for fiscal year 2018/2019. Over the next year, the Town will 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 on a small number of compensated staff, with a continued reliance on volunteer contributions. The recommended appropriation has decreased slightly due to insurance reductions and employee turnover.

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 to the Water Fund throughout the year. The total amount increased \$128,815 from the prior year. This is related to a State Revolving Fund (SRF) loan that was executed in 2017 to fund a water infrastructure improvement project. The water project was recently completed, allowing for the final draw on the loan to be requested. Bi-annual repayments begin in December 2018.

Reserve for Contingency – This budget represents a “catch all” for unforeseen, unbudgeted projects or events that occur throughout the year. The budget amount is slightly less than the prior year budget. Unspent funds roll back into the General Fund Unassigned Fund Balance.

Discussion on Other Funds

Discretionary Sales Tax Fund

Fund: 103 - IST FUND REVENUES	FY 2017 Actual	FY 2018 Budget	FY 2019 Requested	\$ Change	% Change
335.110 DISCRETIONARY SALES TAX	157,078	0	262,000	262,000	0
389.900 APPROPRIATION FROM RESERVE	0	0	212,000	0	0
Total Revenues	157,078	0	474,000	0	0
Fund: 103 - IST FUND EXPENSES	FY 2017 Actual	FY 2018 Budget	FY 2019 Requested	\$ Change	% Change
531.000 PROFESSIONAL FEES	0	0	274,000	0	0
563.000 IMPROVEMENTS OTHER THAN BLDG.	0	0	200,000	0	0
Total Expenditures	0	0	474,000	0	0

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 \$262,000 from the surtax.

Proceeds are dedicated for infrastructure related projects. The Town intends on using the funds to pay for the Ocean Walk and More Project, which includes the replacement of the Town's multi-purpose walk path and beautification of the surrounding areas. The budget request includes \$274,000 for an Urban Design/Landscape Architectural and Engineering Services. The budget request also includes \$200,000 for a complete overlay of the existing walk-path. This work is to improve the walk-path and provide the Town sufficient time to plan, design, and engineer a new walk-path.

Water System Fund

Fund: 401 - WATER FUND REVENUES	FY 2017 Actual	FY 2018 Budget	FY 2019 Requested	\$ Change	% Change
CHARGES FOR SERVICES	2,002,402	2,150,720	2,087,720	(63,000)	-2.93%
MISCELLANEOUS REVENUES	159,024	160,000	183,000	23,000	14.38%
OTHERS SOURCES-NON-REVENUE	1,286,000	2,709,029	2,373,765	(335,264)	-12.38%
Total Revenues	3,447,426	5,019,749	4,644,485	(375,264)	-7.48%
Fund: 401 - WATER FUND EXPENDITURES	FY 2017 Actual	FY 2018 Budget	FY 2019 Requested	\$ Change	% Change
PERSONAL SERVICES	1,082,112	1,096,500	1,093,100	(3,400)	-0.31%
OPERATING EXPENSES	1,922,799	1,422,050	1,561,770	139,720	9.83%
CAPITAL OUTLAY	-	1,001,287	360,000	(641,287)	-64.05%
DEBT SERVICE	325,585	1,428,810	1,557,615	128,805	9.01%
OTHER USES	1,950	71,102	72,000	898	1.26%
Total Expenditures	3,332,446	5,019,749	4,644,485	-375,264	-7.48%

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. The rates billed are adjusted each year by the Municipal Cost Index as reported by American City and County for the yearly change from July to July. Town-wide water consumption continues to decline year over year as homes are constructed with improved high-efficient faucets, toilets and other water systems. As such, revenues to support the fixed costs of water system are falling short and a rate study may need to be considered sooner than anticipated.

The budget includes approximately \$143,000 for various chemicals used in the daily operation of the Plant. Also, included in the proposed budget are requests for capital improvements, repairs, and replacements as follows:

- Repairs/Maintenance- Well piping modifications \$25,000
- Repairs/Maintenance- replace backflow devices \$15,000
- Repairs/Maintenance (catch all)- based on forecast trend analysis \$150,000
- Capital- Improvements to Building- re-pipe chemical skids- \$60,000
- Capital- Improvements to Building- rehab of well #7- \$175,000
- Capital- Machinery- Programmable Logic Controllers- \$185,000
- Capital- Machinery- Well #8 Pump- \$60,000
- Capital – Police Dispatch System with DelRay - \$69,000

As stated earlier, the Water Fund houses all of the Town's debt. Ad valorem taxes for debt service are transferred to the Water Fund from the General Fund throughout the year. Total debt service payments for fiscal year 2018/2019 total approximately \$1,558,000.

Sewer System Fund

Fund: 401 - SEWER FUND REVENUES	FY 2017 Actual	FY 2018 Budget	FY 2019 Requested	\$ Change	% Change
CHARGES FOR SERVICES	1,053,354	1,070,190	1,109,000	38,810	3.63%
MISCELLANEOUS REVENUES	6,443	6,000	18,000	12,000	200.00%
OTHERS SOURCES-NON-REVENUE	1,000	379,945	287,000	(92,945)	-24.46%
Total Revenues	1,060,797	1,456,135	1,414,000	(42,135)	-2.89%
Fund: 401 - SEWER FUND EXPENDITURES	FY 2017 Actual	FY 2018 Budget	FY 2019 Requested	\$ Change	% Change
OPERATING EXPENSES	994,084	1,277,510	1,274,000	(3,510)	-0.27%
CAPITAL OUTLAY	-	120,000	80,000	(40,000)	-33.33%
OTHER USES	-	58,625	60,000	1,375	2.35%
Total Expenditures	994,084	1,456,135	1,414,000	-42,135	-2.89%

The other enterprise fund the Town operates is a Sewer Fund. 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, 2018 based upon the Municipal Cost Index as published by American City and County for the yearly change from July to July.

Capital Improvement Plan

The Town's five-year capital improvement plan outlines the long-term capital needs of the Town. The plan includes suggested funding amounts for each of the next 5 years.

Fiscal Year	Fund	Project Name	Initial Cost (es)	Funding Source
2018-19	GF- Public Works	Climate Change Study	\$ 35,000	General Fund's Unassigned FB
2018-19	GF- Public Works	Replace Public Street Signs	\$ 25,000	General Fund's Unassigned FB
2018-19	GF- Public Works	Replace HVAC Controls PW Bldg	\$ 25,000	General Fund's Unassigned FB
2017-18	IST- Penny Tax Fund	Ocean Walk and More Design	\$ 274,000	Infrastructure Surtax Revenue
2017-18	IST- Penny Tax Fund	Walk-path Overlay	\$ 200,000	Infrastructure Surtax Revenue
2018-19	Water System	Well #7 Rehab	\$ 175,000	Water Fund's Unassigned FB
2018-19	Water System	Well # 8 Pump	\$ 60,000	Water Fund's Unassigned FB
2018-19	Water System	Paint Blower Building and equip	\$ 35,000	Water Fund's Unassigned FB
2018-19	Water System	Re-pipe Chemical Skids	\$ 60,000	Water Fund's Unassigned FB
2018-19	Water System	Programmable Logic Controls	\$ 185,000	Water Fund's Unassigned FB
2018-19	Sewer System	Lift Station #5 rehab	\$ 80,000	Sewer Fund's Unassigned FB
2018-19	Sewer System	Lift Station Panel Upgrades	\$ 30,000	Sewer Fund's Unassigned FB
2018-19	Sewer System	Main Lift Station Pump	\$ 50,000	Sewer Fund's Unassigned FB
2019-20	GF- Public Works	Replace PW Boom Pickup	\$ 100,000	General Fund's Unassigned FB
2019-20	GF- Public Works	Replace- Forklift	\$ 30,000	General Fund's Unassigned FB
2019-20	GF- Police	Replace Police Vehicles (2)	\$ 56,000	General Fund's Unassigned FB
2019-20	Water System	Paint Elevate Storage Tank	\$ 250,000	Water Fund's Unassigned FB
2019-20	Water System	AC Chiller #2 Replacement	\$ 80,000	Water Fund's Unassigned FB
2019-20	Water System	Replace Chemical Storage Tanks	\$ 100,000	Water Fund's Unassigned FB
2019-20	Sewer System	Rehab Lift Station Valve Pits	\$ 50,000	Sewer Fund's Unassigned FB
2019-20	Sewer System	Storm Water Check Valves	\$ 35,000	Sewer Fund's Unassigned FB
2020-21	GF- Public Works	Vehicle Replacements (3)	\$ 95,000	General Fund's Unassigned FB
2020-21	GF- Police	Replace Police Cars (2)	\$ 68,000	General Fund's Unassigned FB
2020-21	GF- Police	Replace Police Vehicles (2)	\$ 56,000	General Fund's Unassigned FB
2020-21	Water System	Replace SUV- Ford Escape	\$ 30,000	Water Fund's Unassigned FB
2020-21	Water System	Well #6 Rehab	\$ 175,000	Water Fund's Unassigned FB
2020-21	Water System	VFD Replacements	\$ 250,000	Water Fund's Unassigned FB
2021-22	Water System	AC Chiller #2 Replacement	\$ 80,000	Water Fund's Unassigned FB
2022-23	Water System	Well #8 Rehab	\$ 175,000	Water Fund's Unassigned FB

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 at FY beginning October 1, 2018:

FUND BALANCE (Oct 1, 2018)	% of G.F. Budget	Amount
Assigned- Disaster Recovery	7.80%	\$950,000
Assigned- Budget Stabilization	16.70%	\$1,992,631
Committed- Appropriation	2.23%	\$271,116
Unassigned	45.08%	\$5,492,344
Total Fund Balance	71.46%	\$8,706,091

The Town's unassigned fund balance represents approximately 45% of the proposed FY 2019 General Fund budget for expenditures including transfers. 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 \$950,000 on October 1, 2018. The Town's Committed Fund Balance represents the appropriation from reserve to balance the fiscal year 2018/2019 budget. Unassigned (surplus) fund balance totals an estimated \$8,706,000.

Conclusion

The adopted 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 adopted budget includes pay increases for all Town employees, investment in capital purchases and improvements, using a conservative approach in forecasting both revenue and expenditures. We can be proud of our accomplishments in the current year, including the following:

- Upgrades to the Town's Network and Phone System
- Replacement of water main transmission lines in the Bel Lido neighborhood and all Highland Beach side streets.
- Repaving of roads in Bel Lido neighborhood.
- Completion of Water Treatment Plant upgrades (Calcite Remineralization System)
- Installation of License Plate Recognition Cameras at north and south ends of Town.
- Upgrade of Police Radios

Public Hearing #1 on the budget was held September 6, 2018 at 5:01pm.

Public Hearing #2 on the budget was held September 21, 2018 at 5:01pm

Acknowledgements

A municipal budget cannot be put together without a lot of assistance from the Department Directors and their staffs. I am very proud of the efforts of our employees to continue to offer the highest quality of services. This document is a team effort.

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

Respectfully submitted,



Lanelda Gaskins
Interim Town Manager



Krystal Strickland
Interim Sr. Financial Analyst



RESOLUTION NO. 18-010 R

A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF HIGHLAND BEACH, FLORIDA, ADOPTING A FINAL MILLAGE RATE OF 3.1204 MILLS FOR THE TOWN'S GENERAL OPERATING FUNDS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2018, AND ENDING SEPTEMBER 30, 2019; PROVIDING THAT THE FINAL MILLAGE RATE OF 3.1204 MILLS IS 4.83 PERCENT GREATER THAN THE COMPUTED ROLLED BACK RATE OF 2.9765 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, 2018, and ending September 30, 2019, is hereby set at 3.1204 Mills, plus 0.5986 for voted debt service, for a final millage rate of 3.7190.

Section 2. The final millage rate of 3.1204 is 4.83 percent greater than the computed rolled-back rate of 2.9765.

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 Zelniker, seconded by Commissioner Riesa and upon being put to the vote, the vote was as follows:

	AYE	AYE	NAY
Mayor Carl Feldman	✓		
Vice Mayor Alysen A. Nila	✓		
Commissioner Rhoda Zelniker	✓		
Commissioner Elyse Riesa	✓		
Commissioner Peggy Gossett-Seidman	✓		

*Carl Feldman
Alysen Nila
Rhoda Zelniker
Elyse Riesa
Peggy Gossett-Seidman*

PASSED on first reading at the First Public Budget Hearing meeting held on this 6th day of September, 2018.

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

	AYE	NAY
Mayor Carl Feldman		
Vice Mayor Alysen A. Nila	✓	
Commissioner Rhoda Zelniker	✓	
Commissioner Elyse Riesa	✓	
Commissioner Peggy Gossett-Seidman		

*Absent
Alysen Nila
Rhoda Zelniker
Elyse Riesa
Absent*

PASSED AND ADOPTED on second and final reading at the Second Public Budget Hearing meeting held on this 21st day of September, 2018.

ATTEST:

By: Lanelda Gaskins

Lanelda Gaskins, MMC
Town Clerk

APPROVED AS TO FORM AND LEGALITY:

By: Pamala H. Ryan

Pamala H. Ryan, Town Attorney



RESOLUTION NO. 18-011 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, 2018 AND ENDING SEPTEMBER 30, 2019; 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 she 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, 2018 and ending September 30, 2019, 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 \$17,278,126 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 operation millages of prior years are hereby specifically appropriated for the use of the General Fund.

Section 3. All funds appropriated for the 2017/2018 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 2018/2019 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 Riesa, seconded by Commissioner Gossett-Seidman and upon being put to the vote, the vote was as follows:

	AYE	AYE	NAY	
Mayor Carl Feldman		✓		<u>Carl Feldman</u>
Vice Mayor Alysen A. Nila	✓			<u>Alysen Nila</u>
Commissioner Rhoda Zelniker	✓			<u>Rhoda Zelniker</u>
Commissioner Elyse Riesa	✓			<u>Elyse Riesa</u>
Commissioner Peggy Gossett-Seidman	✓			<u>Peggy Gossett-Seidman</u>

PASSED on first reading at the First Public Budget Hearing meeting held on this 6th day of September, 2018.

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

	AYE	NAY	
Mayor Carl Feldman			<u>Absent</u>
Vice Mayor Alysen A. Nila	✓		<u>Alysen Nila</u>
Commissioner Rhoda Zelniker			<u>Rhoda Zelniker</u>
Commissioner Elyse Riesa			<u>Elyse Riesa</u>
Commissioner Peggy Gossett-Seidman			<u>Absent</u>

PASSED AND ADOPTED on second and final reading at the Second Public Budget Hearing meeting held on this 21st day of September, 2018.

ATTEST:

By: Lanelda Gaskins
Lanelda Gaskins, MMC, Town Clerk

APPROVED AS TO FORM AND LEGALITY:

By: Pamala H. Ryan
Pamala H. Ryan, Town Attorney

The Citizens of Highland Beach

Town Commission

Carl Feldman, Mayor

Alysen A. Nila, Vice Mayor

Rhoda Zelniker, Commissioner

Elyse Riesa, Commissioner

Peggy Gossett-Seidman, Commissioner

Town Attorney

Law Offices of Torcivia, Donlon,
Goddeau & Ansay

Advisory Boards
and Committees

Town Manager's Office

Town Manager

Assistant Town Manager/
Public Information Coordinator

Police Department

Chief of Police

Lieutenant

Accreditation/Training
Manager

Sergeant (4)

Police Officer (8)

Reserve Police Officer-(3)
(P/T)

Administrative Assistant

Building Department

Building Official

Multi-Line
Inspector

Town Planner
(P/T)

Officer
Manager/Code
Enforcement

Administrative
Assistant

Town Clerk's Office

Town Clerk

Deputy Town Clerk

Administrative
Assistant

Finance Department

Finance Director

Deputy Finance
Director

Accounting Clerk
(P/T)

Public Works

Public Works Director

Water Plant
Superintendent

Water Plant Operator (5)

Utility/Maintenance Super.

Utility Foreman

Utility Mechanic

Maintenance Worker

Library

Library Director

Library Assistant
(2)

Library Clerk
(P/T) (4)

Post Office

Lead Clerk

Clerk (P/T) (2)

TOWN OF HIGHLAND BEACH
MILLAGE CALCULATION
FY 2016/2017 - FY 2017/2018 - FY 2018/2019

	A PRIOR YEARS	B FISCAL YEAR 2016-2017	C ROLLED BACK RATE	D STATS QUO RATE	E TENTATIVE RATE INCREASE
			FISCAL YEAR 2017-2018	FISCAL YEAR 2018-2019	FISCAL YEAR 2018-2019
1.)					
2.) TAXABLE VALUE- DR420		2,215,236,856	2,403,114,879	2,487,656,889	2,487,656,889
3.) FINAL GROSS TAXABLE VALUE		2,216,323,448	2,400,571,081		
4.) GENERAL OPERATING TAX RATE	3.2500	3.0762	2.9765	3.0762	3.1204
5.) DEBT SERVICE TAX RATE	0.6060	0.6197	0.5986	0.5986	0.5986
6.) TOTAL TAX RATE	3.8560	3.6959	3.5751	3.6748	3.7190
7.) TAXES LEVIED OPERATING	7,203,051	7,392,462	7,404,511	7,652,530	7,762,485
8.) TAXES LEVIED DEBT SERVICE	1,343,092	1,489,210	1,489,111	1,489,111	1,489,111
9.) TOTAL TAXES	8,546,143 x96%	8,881,672 x96%	8,893,622 x96%	9,141,642 x96%	9,251,596 x96%
10.) TAXES LEVIED OPERATING @96%	6,914,929	7,096,764	7,108,330	7,346,429	7,451,985
11.) TAXES LEVIED DEBT SERVICE @ 96%	1,289,368	1,429,642	1,429,547	1,429,547	1,429,547
AD VALOREM TAXES-FINAL/DR-420	8,204,297	8,526,405	8,537,877	8,775,976	8,881,532

TOWN OF HIGHLAND BEACH
REVENUE COMPARISON FY 17-18 AND FY 18-19

FUND	REVENUE SOURCE	PY AMENDED 2017-2018 BUDGET	ADOPTED 2018-2019 BUDGET	VARIANCE AMOUNT	VARIANCE PERCENT
GENERAL FUND	CURRENT AD VALOREM TAXES	8,527,000	8,881,500	354,500	4.2%
	LOCAL OPTION GAS TAX	30,000	31,000	1,000	3.3%
	FRANCHISE FEES	645,000	692,000	47,000	7.3%
	BUILDING PERMITS	400,000	550,000	150,000	37.5%
	INTER GOVT REVENUE	406,900	406,900	-	0.0%
	SOLID WASTE REVENUE	466,000	466,000	-	0.0%
	CHARGES FOR SERVICES	50,000	50,000	-	0.0%
	FINES AND FORFEITURES	12,500	10,700	(1,800)	-14.4%
	INTEREST	35,000	120,000	85,000	242.9%
	MISCELLANEOUS REVENUES	367,600	367,600	-	0.0%
	DELRAY REIMBURSEMENTS	30,000	30,000	-	0.0%
	TRANSFER FROM/(TO) WATER FUND	-	-	-	0.0%
	APPROPRIATION FROM RESERVE	2,480,400	698,256	(1,782,144)	-71.8%
TOTAL GENERAL FUND		\$ 13,450,400	\$ 12,303,956	\$ (1,146,444)	-8.5%
SPECIAL REVENUE FUND	DISCRETIONARY SALES TAX	225,000	262,000	37,000	16.4%
	INTEREST	-	-	-	0.0%
	APPROPRIATION FROM RESERVE	-	212,000	212,000	
TOTAL SPECIAL REVENUE FUND		\$ 225,000	\$ 474,000	\$ 249,000	110.7%
ENTERPRISE FUNDS					
WATER UTILITY	WATER UTILITY REVENUE	2,120,000	2,057,000	(63,000)	-3.0%
	CHARGES FOR SERVICES	30,720	30,720	-	0.0%
	INTEREST	17,000	40,000	23,000	135.3%
	MISCELLANEOUS REVENUES	143,000	143,000	-	0.0%
	DEBT PROCEEDS	-	-	-	0.0%
	TXFR FROM GF - DEBT SERVICE	1,429,500	1,558,315	128,815	9.0%
	TXFR FROM GF - DEFICIT	-	-	-	0.0%
	APPROPRIATION FROM RESERVE	1,279,529	815,450	(464,079)	-36.3%
TOTAL WATER UTILITY		\$ 5,019,749	\$ 4,644,485	\$ (375,264)	-7.5%
SEWER UTILITY	SEWER UTILITY REVENUE	1,070,190	1,109,000	38,810	3.6%
	INTEREST	6,000	18,000	12,000	200.0%
	APPROPRIATION FROM RESERVE	379,945	287,000	(92,945)	-24.5%
TOTAL SEWER UTILITY		1,456,135	1,414,000	(42,135)	-2.9%
TOTAL ENTERPRISE FUNDS		6,475,884	6,058,485	(417,399)	-6.4%
TOTAL ALL FUNDS		20,151,284	18,836,441	(1,314,843)	-6.5%
LESS INTERFUND TRANSFERS		(1,429,500)	(1,558,315)	(128,815)	9.0%
GRAND TOTAL		18,721,784	17,278,126	(1,443,658)	-7.7%

TOWN OF HIGHLAND BEACH
EXPENDITURE COMPARISON FY 17-18 AND FY 18-19

FUND	COST CENTER	PY AMENDED 2017-2018 BUDGET	ADOPTED 2018-2019 BUDGET	VARIANCE AMOUNT	VARIANCE PERCENT
GENERAL FUND	TOWN COMMISSION	131,600	183,256	51,656	39.3%
	TOWN MANAGER	326,150	447,550	121,400	37.2%
	TOWN CLERK	326,545	342,444	15,899	4.9%
	FINANCE	341,350	371,745	30,395	8.9%
	LEGAL COUNSEL	140,000	200,000	60,000	42.9%
	PUBLIC WORKS	2,688,350	424,050	(2,264,300)	-84.2%
	POST OFFICE	135,030	135,970	940	0.7%
	OTHER GENERAL GOVERNMENT	370,100	311,120	(58,980)	-15.9%
	LAW ENFORCEMENT	2,453,060	2,543,446	90,386	3.7%
	FIRE & RESCUE	3,910,000	4,255,000	345,000	8.8%
	BUILDING DEPARTMENT	344,300	469,350	125,050	36.3%
	SOLID WASTE COLLECTION	427,000	440,000	13,000	3.0%
	LIBRARY	456,415	449,410	(7,005)	-1.5%
	INTERFUND TRANSFER - DEBT SERVICE	1,429,500	1,558,315	128,815	9.0%
	RESERVE FOR CONTINGENCY	196,000	172,300	(23,700)	-12.1%
TOTAL GENERAL FUND		\$ 13,675,400	\$ 12,303,956	\$ (1,371,444)	-10.0%
SPECIAL REVENUE FUND	OCEAN WALK	-	274,000	274,000	
	WALKPATH OVERLAY	-	200,000	200,000	
	RESERVE FOR CONTINGENCY	-	-	-	
TOTAL SPECIAL REVENUE FUND		\$ -	\$ 474,000	\$ 474,000	
ENTERPRISE FUNDS					
WATER UTILITY	WATER EXPENDITURES-REGULAR	3,519,837	3,014,870	(504,967)	-14.3%
	WATER EXPENDITURES-DEBT SERVICE	1,428,810	1,557,615	128,805	9.0%
	RESERVE FOR CONTINGENCY	71,102	72,000	898	1.3%
TOTAL WATER UTILITY		\$ 5,019,749	\$ 4,644,485	\$ (375,264)	-7.5%
SEWER UTILITY	SEWER EXPENDITURES	1,397,510	1,354,000	(43,510)	-3.1%
	RESERVE FOR CONTINGENCY	58,625	60,000	1,375	2.3%
TOTAL SEWER UTILITY		1,456,135	1,414,000	(42,135)	-2.9%
TOTAL ENTERPRISE FUNDS		6,475,884	6,058,485	(417,399)	-6.4%
TOTAL ALL FUNDS		20,151,284	18,836,441	(1,314,843)	-6.5%
LESS INTERFUND TRANSFERS		(1,429,500)	(1,558,315)	(128,815)	9.0%
GRAND TOTAL		18,721,784	17,278,126	(1,443,658)	-7.7%

FINAL BUDGET

ADOPTED

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10/2/2018

2:46 pm

Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 001 - GENERAL FUND					
Revenues					
Dept: 310.000 REVENUES					
Acct Class: 3100 TAXES					
311.000 CURRENT AD VALOREM TAXES	8,211,536	8,527,000	8,527,000	8,881,500	4.16
311.100 DELINQUENT AD VALOREM TAXES	0	0	0	0	0.00
312.000 LOCAL OPTIONAL GAS TAX	33,965	30,000	30,000	31,000	3.33
313.100 FRANCHISE FEES-FPL	420,577	375,000	375,000	398,000	6.13
313.400 FRANCHISE FEES-FPU	16,397	15,000	15,000	18,000	20.00
313.600 COMMUNICATIONS SERVICE TAX	271,969	255,000	255,000	276,000	8.24
Total TAXES	8,954,444	9,202,000	9,202,000	9,604,500	4.37
Acct Class: 3200 LICENSES AND PERMITS					
322.000 BUILDING PERMITS	550,316	400,000	400,000	550,000	37.50
Total LICENSES AND PERMITS	550,316	400,000	400,000	550,000	37.50
Acct Class: 3300 INTERGOVERNMENTAL					
335.110 DISCRETIONARY SALES TAX	0	0	0	0	0.00
335.120 STATE REVENUE SHARING PROCEEDS	93,653	87,000	87,000	87,000	0.00
335.150 ALCOHOLIC BEVERAGE LICENSES	636	700	700	700	0.00
335.180 LOCAL GOVT HALF-CENT SALES TAX	283,731	285,000	285,000	282,000	-1.05
335.190 MOTOR FUEL TAX REBATE	1,258	1,200	1,200	1,200	0.00
335.195 RECYCLING REVENUE SHARING PROG	8,553	10,000	10,000	10,000	0.00
335.210 FDOT- STREETLIGHT SUBSIDY	17,598	15,000	15,000	18,000	20.00
338.000 SHARE COUNTY OCCUPATIONAL LIC.	15,405	8,000	8,000	8,000	0.00
Total INTERGOVERNMENTAL	420,835	406,900	406,900	406,900	0.00
Acct Class: 3400 CHARGES FOR SERVICES					
341.900 ZONING FEES, BOARD REVIEW FEES	6,118	10,000	10,000	10,000	0.00
341.920 CERTIFICATION,COPYS,LIEN SRCH	32,462	40,000	40,000	40,000	0.00
343.400 GARBAGE/SOLID WASTE REVENUE	470,300	466,000	466,000	466,000	0.00
343.900 LOT MOWING	0	0	0	0	0.00
Total CHARGES FOR SERVICES	508,880	516,000	516,000	516,000	0.00
Acct Class: 3500 FINES AND FORFEITURES					
351.000 COURT FINES	821	3,000	3,000	1,500	-50.00
351.100 MISC POLICE INCOME	929	1,000	1,000	1,200	20.00
352.000 LIBRARY FINES & FEES	3,657	7,500	7,500	7,000	-6.67
354.200 VIOLATION OF LOCAL ORDINANCES	8,500	1,000	1,000	1,000	0.00
Total FINES AND FORFEITURES	13,907	12,500	12,500	10,700	-14.40
Acct Class: 3600 MISCELLANEOUS REVENUES					
361.000 INTEREST ON INVESTMENTS	41,816	35,000	35,000	120,000	242.86
361.100 INVESTMENT EARNINGS- TAX COLL.	55	0	0	0	0.00
362.000 RENT- U.S. POSTAL STATION	25,000	25,000	25,000	25,000	0.00
362.200 LEASE-SPRINT PCS	37,219	39,000	39,000	39,000	0.00
364.000 DISPOSITION OF FIXED ASSETS	3,615	0	0	0	0.00
369.100 ADMINISTRATIVE REIMBURSEMENTS	298,550	298,600	298,600	298,600	0.00
369.300 INSURANCE REIMBURSEMENTS	12,459	0	0	0	0.00
369.400 OTHER MISCELLANEOUS REVENUES	4,586	5,000	5,000	5,000	0.00
369.600 REIMBURSEMENT- DELRAY BEACH	6,560	30,000	30,000	30,000	0.00
Total MISCELLANEOUS REVENUES	429,860	432,600	432,600	517,600	19.65
Acct Class: 3800 OTHERS SOURCES-NON-REVENUE					
389.900 APPROPRIATION FROM RESERVE	0	2,480,400	2,480,400	698,256	-71.85
Total OTHERS SOURCES-NON-REVENUE	0	2,480,400	2,480,400	698,256	-71.85
Total REVENUES	10,878,241	13,450,400	13,450,400	12,303,956	-8.52

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Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 001 - GENERAL FUND					
Revenues					
Total Revenues	10,878,241	13,450,400	13,450,400	12,303,956	-8.52

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Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
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	4,820	4,820	4,850	0.62
522.000 RETIREMENT CONTRIBUTIONS	21,523	17,000	17,000	23,376	37.51
524.000 WORKERS' COMPENSATION	133	175	175	175	0.00
Total PERSONAL SERVICES	89,475	84,995	84,995	91,401	7.54
Acct Class: 5030 OPERATING EXPENSES					
531.000 PROFESSIONAL FEES	1,550	3,300	3,300	7,000	112.12
540.000 TRAVEL AND PER DIEM	2,175	6,680	6,680	6,680	0.00
541.000 COMMUNICATIONS	0	0	0	2,400	0.00
541.100 POSTAGE & FREIGHT	568	300	300	5,000	1566.67
549.001 OTH CURR CHG-ADVERTISING	3,362	3,400	3,400	3,400	0.00
549.005 OTH CURR CHG-PRINTING & PUBS	9,612	10,000	10,000	7,000	-30.00
549.008 OTH CURR CHG-GIFTS & AWARDS	2,359	3,200	3,200	3,200	0.00
549.010 OTH CURR CHG-PROMOTIONS	2,735	9,000	9,000	40,000	344.44
552.000 OPERATING SUPPLIES	1,450	1,250	1,250	1,250	0.00
552.005 EXP ACCT. MAYOR FELDMAN	0	0	0	1,500	0.00
552.010 EXP ACCT. VICE MAYOR NILA	0	0	0	1,500	0.00
552.015 EXP ACCT. COMMISSIONER ZELNIKE	0	0	0	1,500	0.00
552.020 EXP ACCT. COMMISSIONER RIESA	0	0	0	1,500	0.00
552.025 EXP ACCT. COMMISSIONER SEIDMAN	0	0	0	1,500	0.00
552.100 UNIFORMS	0	250	250	1,200	380.00
554.000 BOOKS,DUES,EDUCATION,SCRIPT	5,389	7,225	7,225	7,225	0.00
Total OPERATING EXPENSES	29,200	44,605	44,605	91,855	105.93
Total TOWN COMMISSION	118,675	129,600	129,600	183,256	41.40

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	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 001 - GENERAL FUND					
Expenditures					
Dept: 512.000 TOWN MANAGER					
Acct Class: 5010 PERSONAL SERVICES					
512.000 REGULAR SALARIES & WAGES	206,644	215,000	215,000	226,000	5.12
515.200 EDUCATION INCENTIVE PAY	0	0	0	0	0.00
521.000 FICA TAXES	12,806	16,500	16,500	17,300	4.85
522.000 RETIREMENT CONTRIBUTIONS	38,829	40,000	40,000	38,500	-3.75
522.100 DEFERRED COMP CONTRIBUTIONS	2,703	4,700	4,700	4,800	2.13
523.000 HEALTH INSURANCE/ALLOWANCE	18,086	35,000	35,000	49,000	40.00
524.000 WORKERS' COMPENSATION	354	500	500	500	0.00
Total PERSONAL SERVICES	279,422	311,700	311,700	336,100	7.83
Acct Class: 5030 OPERATING EXPENSES					
531.000 PROFESSIONAL FEES	0	1,000	1,000	100,000	9900.00
540.000 TRAVEL AND PER DIEM	1,048	4,150	4,150	4,150	0.00
540.100 TRAINING & DEVELOPMENT	1,438	3,650	3,650	1,650	-54.79
541.100 POSTAGE & FREIGHT	86	150	150	150	0.00
545.000 INSURANCE & BONDS	149	1,500	1,500	1,500	0.00
549.008 OTH CURR CHG-GIFTS & AWARDS	0	350	350	350	0.00
552.000 OPERATING SUPPLIES	1,685	2,000	2,000	2,000	0.00
554.000 BOOKS,DUES,EDUCATION,SCRIPT	1,025	1,650	1,650	1,650	0.00
Total OPERATING EXPENSES	5,431	14,450	14,450	111,450	671.28
Total TOWN MANAGER	284,854	326,150	326,150	447,550	37.22

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	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 001 - GENERAL FUND					
Expenditures					
Dept: 512.100 TOWN CLERK					
Acct Class: 5010 PERSONAL SERVICES					
512.000 REGULAR SALARIES & WAGES	136,926	178,000	178,000	183,200	2.92
515.200 EDUCATION INCENTIVE PAY	0	0	0	8,000	0.00
521.000 FICA TAXES	10,353	13,700	13,700	14,700	7.30
522.000 RETIREMENT CONTRIBUTIONS	19,457	25,000	25,000	28,500	14.00
523.000 HEALTH INSURANCE/ALLOWANCE	37,958	63,400	63,400	50,000	-21.14
524.000 WORKERS' COMPENSATION	382	405	405	425	4.94
Total PERSONAL SERVICES	205,075	280,505	280,505	284,825	1.54
Acct Class: 5030 OPERATING EXPENSES					
534.000 OTHER CONTRACTUAL SERVICES	10,442	17,800	17,800	29,499	65.72
540.000 TRAVEL AND PER DIEM	325	1,500	1,500	3,000	100.00
541.100 POSTAGE & FREIGHT	1,192	1,500	1,500	1,500	0.00
549.001 OTH CURR CHG-ADVERTISING	1,184	1,800	1,800	1,800	0.00
549.009 OTH CURR CHG-ELECTIONS	17,664	19,000	19,000	16,000	-15.79
552.000 OPERATING SUPPLIES	1,214	2,000	2,000	3,000	50.00
554.000 BOOKS,DUES,EDUCATION,SCRIPT	865	2,440	2,440	2,820	15.57
Total OPERATING EXPENSES	32,887	46,040	46,040	57,619	25.15
Total TOWN CLERK	237,962	326,545	326,545	342,444	4.87

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Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 001 - GENERAL FUND					
Expenditures					
Dept: 513.000 FINANCE					
Acct Class: 5010 PERSONAL SERVICES					
512.000 REGULAR SALARIES & WAGES	167,410	182,500	182,500	192,000	5.21
515.200 EDUCATION INCENTIVE PAY	0	0	0	6,000	0.00
521.000 FICA TAXES	12,487	14,000	14,000	15,200	8.57
522.000 RETIREMENT CONTRIBUTIONS	26,642	29,600	29,600	34,000	14.86
523.000 HEALTH INSURANCE/ALLOWANCE	56,575	62,500	62,500	49,000	-21.60
524.000 WORKERS' COMPENSATION	319	405	405	500	23.46
Total PERSONAL SERVICES	263,432	289,005	289,005	296,700	2.66
Acct Class: 5030 OPERATING EXPENSES					
532.000 ACCOUNTING AND AUDITING	24,500	25,000	25,000	46,500	86.00
534.000 OTHER CONTRACTUAL SERVICES	7,316	10,000	10,000	10,000	0.00
540.000 TRAVEL AND PER DIEM	0	3,500	3,500	3,500	0.00
540.100 TRAINING & DEVELOPMENT	550	500	500	500	0.00
541.100 POSTAGE & FREIGHT	1,977	2,310	2,310	2,310	0.00
544.000 RENTALS AND LEASES	2,359	2,000	2,000	3,000	50.00
545.000 INSURANCE & BONDS	0	400	400	400	0.00
546.000 REPAIRS & MAINTENANCE- GENERAL	4,495	4,800	4,800	5,000	4.17
552.000 OPERATING SUPPLIES	1,765	3,450	3,450	3,450	0.00
554.000 BOOKS,DUES,EDUCATION,SCRIPT	630	385	385	385	0.00
Total OPERATING EXPENSES	43,592	52,345	52,345	75,045	43.37
Total FINANCE	307,024	341,350	341,350	371,745	8.90

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	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 001 - GENERAL FUND					
Expenditures					
Dept: 514.000 LEGAL COUNSEL					
Acct Class: 5030 OPERATING EXPENSES					
531.100 PROFESSIONAL FEES- GEN LEGAL	67,463	90,000	90,000	200,000	122.22
531.200 PROFESSIONAL FEES- LITIGATION	0	0	0	0	0.00
531.300 PROFESIONAL FEES- LEGAL OTHER	19,267	50,000	50,000	0	-100.00
Total OPERATING EXPENSES	86,730	140,000	140,000	200,000	42.86
Total LEGAL COUNSEL	86,730	140,000	140,000	200,000	42.86

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Fund: 001 - GENERAL FUND					
Expenditures					
Dept: 519.000 PUBLIC WORKS					
Acct Class: 5010 PERSONAL SERVICES					
512.000 REGULAR SALARIES & WAGES	4,820	22,000	22,000	35,100	59.55
514.000 OVERTIME	0	0	0	1,000	0.00
521.000 FICA TAXES	369	1,700	1,700	2,800	64.71
522.000 RETIREMENT CONTRIBUTIONS	179	1,600	1,600	3,250	103.13
523.000 HEALTH INSURANCE/ALLOWANCE	0	0	0	25,000	0.00
524.000 WORKERS' COMPENSATION	393	1,000	1,000	1,200	20.00
Total PERSONAL SERVICES	5,761	26,300	26,300	68,350	159.89
Acct Class: 5030 OPERATING EXPENSES					
531.000 PROFESSIONAL FEES	17,517	30,000	30,000	65,000	116.67
534.000 OTHER CONTRACTUAL SERVICES	123,131	132,450	132,450	122,000	-7.89
540.000 TRAVEL AND PER DIEM	75	1,500	1,500	1,500	0.00
546.000 REPAIRS & MAINTENANCE- GENERAL	104,894	93,000	93,000	123,000	32.26
546.100 REPAIRS & MAINTENANCE- VEHICLE	3,574	4,000	4,000	7,500	87.50
549.003 OTH CURR CHG-LICENSE & PERMITS	125	100	100	200	100.00
552.000 OPERATING SUPPLIES	3,839	7,500	7,500	7,500	0.00
552.250 OPERATING SUPPLIES- SAFETY	80	2,000	2,000	2,000	0.00
552.400 OPERATING SUPPLIES-GASOLINE	2,323	2,000	2,000	2,000	0.00
Total OPERATING EXPENSES	255,558	272,550	272,550	330,700	21.34
Acct Class: 5060 CAPITAL OUTLAY					
562.000 BUILDINGS	0	48,500	48,500	0	-100.00
563.000 IMPROVEMENTS OTHER THAN BLDG.	19,349	2,311,000	2,311,000	0	-100.00
564.000 MACHINERY AND EQUIPMENT	0	30,000	30,000	25,000	-16.67
Total CAPITAL OUTLAY	19,349	2,389,500	2,389,500	25,000	-98.95
Total PUBLIC WORKS	280,667	2,688,350	2,688,350	424,050	-84.23

TOWN OF HIGHLAND BEACH CAPITAL OUTLAY REQUESTS FISCAL YEAR 2018-2019

Dept: 519.000 - PUBLIC WORKS

* B = Building, I = Improvement, E = Equipment, V = Vehicle, S = Software/Information Tech

**** On-going annual operating & maintenance costs to support this one-time capital purchase**

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Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 001 - GENERAL FUND					
Expenditures					
Dept: 519.100 POST OFFICE					
Acct Class: 5010 PERSONAL SERVICES					
512.000 REGULAR SALARIES & WAGES	80,769	94,100	94,100	94,840	0.79
515.200 EDUCATION INCENTIVE PAY	0	0	0	2,000	0.00
521.000 FICA TAXES	6,129	7,200	7,200	7,500	4.17
522.000 RETIREMENT CONTRIBUTIONS	5,524	6,800	6,800	8,600	26.47
523.000 HEALTH INSURANCE/ALLOWANCE	20,127	22,200	22,200	17,500	-21.17
524.000 WORKERS' COMPENSATION	189	230	230	230	0.00
Total PERSONAL SERVICES	112,737	130,530	130,530	130,670	0.11
Acct Class: 5030 OPERATING EXPENSES					
544.000 RENTALS AND LEASES	1,452	1,600	1,600	2,400	50.00
545.000 INSURANCE & BONDS	300	300	300	300	0.00
552.000 OPERATING SUPPLIES	1,813	2,200	2,200	2,200	0.00
552.100 UNIFORMS	0	400	400	400	0.00
Total OPERATING EXPENSES	3,565	4,500	4,500	5,300	17.78
Total POST OFFICE	116,301	135,030	135,030	135,970	0.70

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Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 001 - GENERAL FUND					
Expenditures					
Dept: 519.300 GENERAL GOVT-NON DEPARTMENTA					
Acct Class: 5030 OPERATING EXPENSES					
531.000 PROFESSIONAL FEES	790	20,000	20,000	12,000	-40.00
534.000 OTHER CONTRACTUAL SERVICES	29,876	20,100	20,100	25,200	25.37
541.000 COMMUNICATIONS	90,583	72,300	72,300	55,420	-23.35
543.000 UTILITY SERVICES	63,981	68,000	68,000	68,000	0.00
544.000 RENTALS AND LEASES	5,816	6,000	6,000	6,000	0.00
545.000 INSURANCE & BONDS	92,742	95,000	95,000	95,000	0.00
549.000 OTHER CURRENT CHARGES-GENERAL	9,940	15,200	15,200	5,000	-67.11
549.006 OTH CURR CHG-TAXES & ASSESSMNT	7,636	18,500	18,500	18,500	0.00
552.000 OPERATING SUPPLIES	20,004	19,000	19,000	16,000	-15.79
552.940 DISASTER PREPARATION SUPPLIES	128	10,000	10,000	10,000	0.00
Total OPERATING EXPENSES	321,495	344,100	344,100	311,120	-9.58
Acct Class: 5060 CAPITAL OUTLAY					
563.000 IMPROVEMENTS OTHER THAN BLDG.	0	26,000	26,000	0	-100.00
Total CAPITAL OUTLAY	0	26,000	26,000	0	-100.00
Total GENERAL GOVT-NON DEPARTMENTAL	321,495	370,100	370,100	311,120	-15.94

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	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 001 - GENERAL FUND					
Expenditures					
Dept: 521.000 POLICE DEPARTMENT					
Acct Class: 5010 PERSONAL SERVICES					
512.000 REGULAR SALARIES & WAGES	1,214,671	1,296,000	1,296,000	1,366,000	5.40
514.000 OVERTIME	36,313	15,000	15,000	17,800	18.67
515.000 SPECIAL PAY	16,490	17,000	17,000	17,000	0.00
515.100 SHIFT DIFFERENTIAL PAY	13,639	25,000	25,000	26,000	4.00
515.200 EDUCATION INCENTIVE PAY	24,000	24,000	24,000	34,000	41.67
515.300 UNIFORMS ALLOWANCE	0	0	0	17,100	0.00
521.000 FICA TAXES	97,965	106,000	106,000	113,000	6.60
522.000 RETIREMENT CONTRIBUTIONS	250,445	287,100	287,100	320,000	11.46
523.000 HEALTH INSURANCE/ALLOWANCE	324,577	394,000	394,000	325,000	-17.51
524.000 WORKERS' COMPENSATION	37,913	48,300	48,300	48,000	-0.62
Total PERSONAL SERVICES	2,016,012	2,212,400	2,212,400	2,283,900	3.23
Acct Class: 5030 OPERATING EXPENSES					
531.000 PROFESSIONAL FEES	5,714	5,700	5,700	5,800	1.75
534.000 OTHER CONTRACTUAL SERVICES	15,458	16,200	16,200	85,949	430.55
540.000 TRAVEL AND PER DIEM	5,238	7,500	7,500	7,500	0.00
540.100 TRAINING & DEVELOPMENT	5,401	5,145	5,145	5,145	0.00
541.000 COMMUNICATIONS	29,104	31,650	31,650	29,700	-6.16
541.100 POSTAGE & FREIGHT	277	300	300	200	-33.33
546.000 REPAIRS & MAINTENANCE- GENERAL	379	2,000	2,000	2,000	0.00
546.100 REPAIRS & MAINTENANCE- VEHICLE	18,078	16,000	16,000	22,200	38.75
549.013 OTH CURR CHG-ANNUAL PHYSICALS	0	1,200	1,200	1,200	0.00
552.000 OPERATING SUPPLIES	8,350	8,350	8,350	14,142	69.37
552.100 UNIFORMS	10,402	7,000	7,000	7,000	0.00
552.150 UNIFORMS ALLOWANCE	13,040	17,100	17,100	0	-100.00
552.400 OPERATING SUPPLIES-GASOLINE	17,860	22,000	22,000	22,000	0.00
554.000 BOOKS,DUES,EDUCATION,SCRIPT	1,670	1,815	1,815	1,790	-1.38
Total OPERATING EXPENSES	130,971	141,960	141,960	204,626	44.14
Acct Class: 5060 CAPITAL OUTLAY					
564.000 MACHINERY AND EQUIPMENT	68,194	98,700	98,700	54,920	-44.36
Total CAPITAL OUTLAY	68,194	98,700	98,700	54,920	-44.36
Total POLICE DEPARTMENT	2,215,177	2,453,060	2,453,060	2,543,446	3.68

TOWN OF HIGHLAND BEACH CAPITAL OUTLAY REQUESTS FISCAL YEAR 2018-2019

Dept: **Police** (Capital Outlay)

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Fund: 001 - GENERAL FUND					
Expenditures					
Dept: 522.000 FIRE RESCUE					
Acct Class: 5030 OPERATING EXPENSES					
534.000 OTHER CONTRACTUAL SERVICES	3,826,058	3,900,000	3,900,000	4,225,000	8.33
546.000 REPAIRS & MAINTENANCE- GENERAL	1,385	10,000	10,000	30,000	200.00
Total OPERATING EXPENSES	3,827,443	3,910,000	3,910,000	4,255,000	8.82
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	3,827,443	3,910,000	3,910,000	4,255,000	8.82

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Town of Highland Beach

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Fund: 001 - GENERAL FUND					
Expenditures					
Dept: 524.000 BUILDING DEPARTMENT					
Acct Class: 5010 PERSONAL SERVICES					
512.000 REGULAR SALARIES & WAGES	101,418	62,000	62,000	272,000	338.71
521.000 FICA TAXES	7,683	4,800	4,800	21,000	337.50
522.000 RETIREMENT CONTRIBUTIONS	7,671	4,800	4,800	41,000	754.17
523.000 HEALTH INSURANCE/ALLOWANCE	20,455	12,000	12,000	82,000	583.33
524.000 WORKERS' COMPENSATION	3,665	400	400	17,000	4150.00
Total PERSONAL SERVICES	140,892	84,000	84,000	433,000	415.48
Acct Class: 5030 OPERATING EXPENSES					
534.000 OTHER CONTRACTUAL SERVICES	293,796	250,000	250,000	15,000	-94.00
540.000 TRAVEL AND PER DIEM	0	500	500	2,750	450.00
541.100 POSTAGE & FREIGHT	245	500	500	500	0.00
544.000 RENTALS AND LEASES	1,680	2,500	2,500	10,900	336.00
552.000 OPERATING SUPPLIES	5,973	6,000	6,000	6,000	0.00
554.000 BOOKS, DUES, EDUCATION, SUBSCRIPT	431	800	800	1,200	50.00
Total OPERATING EXPENSES	302,124	260,300	260,300	36,350	-86.04
Total BUILDING DEPARTMENT	443,016	344,300	344,300	469,350	36.32

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Fund: 001 - GENERAL FUND					
Expenditures					
Dept: 534.000 SOLID WASTE					
Acct Class: 5030 OPERATING EXPENSES					
534.000 OTHER CONTRACTUAL SERVICES	404,002	422,000	422,000	435,000	3.08
552.000 OPERATING SUPPLIES	2,114	5,000	5,000	5,000	0.00
Total OPERATING EXPENSES	406,116	427,000	427,000	440,000	3.04
Total SOLID WASTE	406,116	427,000	427,000	440,000	3.04

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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	217,967	237,100	237,100	219,500	-7.42
515.200 EDUCATION INCENTIVE PAY	0	0	0	4,000	0.00
521.000 FICA TAXES	16,091	18,200	18,200	17,200	-5.49
522.000 RETIREMENT CONTRIBUTIONS	26,349	29,100	29,100	31,500	8.25
523.000 HEALTH INSURANCE/ALLOWANCE	48,878	53,500	53,500	57,500	7.48
524.000 WORKERS' COMPENSATION	457	805	805	800	-0.62
Total PERSONAL SERVICES	309,742	338,705	338,705	330,500	-2.42
Acct Class: 5030 OPERATING EXPENSES					
531.000 PROFESSIONAL FEES	7,221	10,800	10,800	9,850	-8.80
534.000 OTHER CONTRACTUAL SERVICES	2,392	6,000	6,000	7,500	25.00
540.000 TRAVEL AND PER DIEM	2,101	2,500	2,500	2,500	0.00
541.100 POSTAGE & FREIGHT	74	250	250	250	0.00
544.000 RENTALS AND LEASES	1,001	2,000	2,000	1,500	-25.00
546.000 REPAIRS & MAINTENANCE- GENERAL	2,598	10,000	10,000	15,000	50.00
549.010 OTH CURR CHG-PROMOTIONS	920	1,500	1,500	1,500	0.00
552.000 OPERATING SUPPLIES	15,620	23,050	23,050	20,200	-12.36
552.100 UNIFORMS	157	300	300	300	0.00
552.900 OPERATING EXP-CHILDRENS PROG	1,473	3,500	3,500	3,500	0.00
554.000 BOOKS,DUES,EDUCATION,SCRIPT	37,174	57,810	57,810	56,810	-1.73
Total OPERATING EXPENSES	70,733	117,710	117,710	118,910	1.02
Total LIBRARY	380,475	456,415	456,415	449,410	-1.53

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Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 001 - GENERAL FUND					
Expenditures					
Dept: 581.000 INTERFUND TRANSFERS					
Acct Class: 5091 TRANSFERS					
581.300 TRANSFER TO WATER FD-DEBT SERV	1,286,000	1,429,500	1,429,500	1,558,315	9.01
581.400 TRANSFER TO WATER FD - DEFICIT	0	0	0	0	0.00
Total TRANSFERS	1,286,000	1,429,500	1,429,500	1,558,315	9.01
Total INTERFUND TRANSFERS	1,286,000	1,429,500	1,429,500	1,558,315	9.01

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Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 001 - GENERAL FUND					
Expenditures					
Dept: 590.000 RESERVE FOR CONTINGENCY					
Acct Class: 5090 OTHER USES					
599.000 RESERVE FOR CONTINGENCY	51,293	196,000	196,000	172,300	-12.09
Total OTHER USES	51,293	196,000	196,000	172,300	-12.09
Total RESERVE FOR CONTINGENCY	51,293	196,000	196,000	172,300	-12.09

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Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 001 - GENERAL FUND					
Expenditures					
Total Expenditures	10,363,228	13,673,400	13,673,400	12,303,956	-10.02
Total GENERAL FUND	515,013	-223,000	-223,000	0	0.00

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Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 103 - DISCRETIONARY SALES TAX FUND					
Revenues					
Dept: 310.000 REVENUES					
Acct Class: 3300 INTERGOVERNMENTAL					
335.110 DISCRETIONARY SALES TAX	157,078	225,000	225,000	262,000	16.44
Total INTERGOVERNMENTAL	157,078	225,000	225,000	262,000	16.44
Acct Class: 3800 OTHERS SOURCES-NON-REVENUE					
389.900 APPROPRIATION FROM RESERVE	0	0	0	212,000	0.00
Total OTHERS SOURCES-NON-REVENUE	0	0	0	212,000	0.00
Total REVENUES	157,078	225,000	225,000	474,000	110.67

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Town of Highland Beach

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

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	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 103 - DISCRETIONARY SALES TAX FUND					
Expenditures					
Dept: 574.000 DISCRETIONARY SALES TAX- IST					
Acct Class: 5030 OPERATING EXPENSES					
531.000 PROFESSIONAL FEES	0	0	0	274,000	0.00
Total OPERATING EXPENSES	0	0	0	274,000	0.00
Acct Class: 5060 CAPITAL OUTLAY					
563.000 IMPROVEMENTS OTHER THAN BLDG.	0	0	0	200,000	0.00
Total CAPITAL OUTLAY	0	0	0	200,000	0.00
Acct Class: 5090 OTHER USES					
599.000 RESERVE FOR CONTINGENCY	19,622	0	0	0	0.00
Total OTHER USES	19,622	0	0	0	0.00
Total DISCRETIONARY SALES TAX- IST	19,622	0	0	474,000	0.00

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Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 103 - DISCRETIONARY SALES TAX FUND					
Expenditures					
Total Expenditures	19,622	0	0	474,000	0.00
Total DISCRETIONARY SALES TAX FUND	137,456	225,000	225,000	0	-100.00

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Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 401 - WATER SYSTEM					
Revenues					
Dept: 533.000 WATER SYSTEM OPERATIONS					
Acct Class: 3400 CHARGES FOR SERVICES					
343.300 WATER UTILITY REVENUE	1,971,682	2,120,000	2,120,000	2,057,000	-2.97
343.310 FIRE HYDRANT- MAINTENANCE FEE	30,720	30,720	30,720	30,720	0.00
Total CHARGES FOR SERVICES	2,002,402	2,150,720	2,150,720	2,087,720	-2.93
Acct Class: 3600 MISCELLANEOUS REVENUES					
361.000 INTEREST ON INVESTMENTS	15,463	17,000	17,000	40,000	135.29
364.000 DISPOSITION OF FIXED ASSETS	0	0	0	0	0.00
369.100 ADMINISTRATIVE REIMBURSEMENTS	140,000	140,000	140,000	140,000	0.00
369.300 INSURANCE REIMBURSEMENTS	0	0	0	0	0.00
369.400 OTHER MISCELLANEOUS REVENUES	3,561	3,000	3,000	3,000	0.00
Total MISCELLANEOUS REVENUES	159,024	160,000	160,000	183,000	14.38
Acct Class: 3800 OTHERS SOURCES-NON-REVENUE					
381.100 TRANSFER FROM GENERAL FUND	1,286,000	1,429,500	1,429,500	1,558,315	9.01
384.100 PROCEEDS FRM STATE LOAN FUND	0	0	0	0	0.00
389.800 CONNECTION FEES	0	0	0	0	0.00
389.900 APPROPRIATION FROM RESERVE	0	1,279,529	1,279,529	815,450	-36.27
389.910 APPROPRIATION FROM R & R	0	0	0	0	0.00
Total OTHERS SOURCES-NON-REVENUE	1,286,000	2,709,029	2,709,029	2,373,765	-12.38
Total WATER SYSTEM OPERATIONS	3,447,426	5,019,749	5,019,749	4,644,485	-7.48

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Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 401 - WATER SYSTEM					
Expenditures					
Dept: 533.000 WATER SYSTEM OPERATIONS					
Acct Class: 5010 PERSONAL SERVICES					
512.000 REGULAR SALARIES & WAGES	647,104	674,000	674,000	684,500	1.56
514.000 OVERTIME	33,381	30,000	30,000	36,000	20.00
515.100 SHIFT DIFFERENTIAL PAY	5,078	6,000	6,000	9,600	60.00
515.200 EDUCATION INCENTIVE PAY	0	0	0	6,000	0.00
521.000 FICA TAXES	50,850	55,000	55,000	56,500	2.73
522.000 RETIREMENT CONTRIBUTIONS	116,323	71,500	71,500	81,500	13.99
523.000 HEALTH INSURANCE/ALLOWANCE	203,689	225,000	225,000	184,000	-18.22
524.000 WORKERS' COMPENSATION	34,006	35,000	35,000	35,000	0.00
526.000 COMPENSATED ABSENCES	-8,319	0	0	0	0.00
Total PERSONAL SERVICES	1,082,111	1,096,500	1,096,500	1,093,100	-0.31
Acct Class: 5030 OPERATING EXPENSES					
531.000 PROFESSIONAL FEES	30,379	85,000	85,000	85,000	0.00
534.000 OTHER CONTRACTUAL SERVICES	597	8,000	8,000	16,000	100.00
540.000 TRAVEL AND PER DIEM	331	2,500	2,500	3,245	29.80
540.100 TRAINING & DEVELOPMENT	3,245	2,910	2,910	3,340	14.78
541.000 COMMUNICATIONS	2,380	5,500	5,500	6,500	18.18
541.100 POSTAGE & FREIGHT	43	200	200	200	0.00
543.000 UTILITY SERVICES	249,704	355,000	355,000	355,000	0.00
545.000 INSURANCE & BONDS	101,458	130,000	130,000	130,000	0.00
546.000 REPAIRS & MAINTENANCE- GENERAL	358,333	175,000	175,000	250,000	42.86
546.100 REPAIRS & MAINTENANCE- VEHICLE	2,682	2,000	2,000	2,000	0.00
546.200 RENEWALS & REPLACEMENTS	13,465	172,500	172,500	220,000	27.54
549.003 OTH CURR CHG-LICENSE & PERMITS	0	5,025	5,025	5,025	0.00
549.100 ADMINISTRATIVE CHARGES	298,550	298,600	298,600	298,600	0.00
552.000 OPERATING SUPPLIES	164,510	154,955	154,955	169,000	9.06
552.100 UNIFORMS	4,679	6,000	6,000	9,500	58.33
552.250 OPERATING SUPPLIES- SAFETY	0	16,000	16,000	5,500	-65.63
552.400 OPERATING SUPPLIES-GASOLINE	645	1,250	1,250	1,250	0.00
554.000 BOOKS, DUES, EDUCATION, SUBSCRIPT	1,025	1,610	1,610	1,610	0.00
559.000 DEPRECIATION	690,773	0	0	0	0.00
Total OPERATING EXPENSES	1,922,800	1,422,050	1,422,050	1,561,770	9.83
Acct Class: 5060 CAPITAL OUTLAY					
562.000 BUILDINGS	0	0	0	0	0.00
563.000 IMPROVEMENTS OTHER THAN BLDG.	0	1,001,287	1,001,287	175,000	-82.52
564.000 MACHINERY AND EQUIPMENT	0	0	0	185,000	0.00
Total CAPITAL OUTLAY	0	1,001,287	1,001,287	360,000	-64.05
Acct Class: 5070 DEBT SERVICE					
571.500 PRINCIPAL-DWSRF502901 RO	0	617,888	617,888	635,760	2.89
571.700 PRINCIPAL-2005 REFUNDING LOAN	0	0	0	0	0.00
571.800 PRINCIPAL-R.O. EXPANSION	0	204,350	204,350	211,435	3.47
571.830 PRINCIPAL-DWSRF500201 A1A	0	37,500	37,500	38,445	2.52
571.850 PRINCIPAL-DWSRF500200 ARRA	0	138,771	138,771	142,715	2.84
571.900 SRF LOAN PRINCIPAL- WIIP 2017	0	143,000	143,000	215,415	50.64
572.200 INTEREST- DWSRF502901 RO	137,194	120,540	120,540	102,700	-14.80
572.700 INTEREST-2005 REFUNDING LOAN	0	0	0	0	0.00
572.800 INTEREST-R.O. EXPANSION	98,759	92,540	92,540	85,445	-7.67
572.830 INTEREST-DWSRF500201 A1A	15,596	14,680	14,680	13,700	-6.68
572.850 INTEREST-DWSRF500200 ARRA	63,216	59,541	59,541	55,600	-6.62
572.855 INTEREST- CAPITALIZED INTEREST	0	0	0	0	0.00
572.900 SRF LOAN INTERST- WIIP 2017	10,820	0	0	56,400	0.00
Total DEBT SERVICE	325,586	1,428,810	1,428,810	1,557,615	9.01
Acct Class: 5090 OTHER USES					
599.000 RESERVE FOR CONTINGENCY	1,950	71,102	71,102	72,000	1.26
Total OTHER USES	1,950	71,102	71,102	72,000	1.26

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Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 401 - WATER SYSTEM					
Expenditures					
Dept: 533.000 WATER SYSTEM OPERATIONS					
Total WATER SYSTEM OPERATIONS	3,332,447	5,019,749	5,019,749	4,644,485	-7.48

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Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 401 - WATER SYSTEM					
Expenditures					
Total Expenditures	3,332,447	5,019,749	5,019,749	4,644,485	-7.48
Total WATER SYSTEM	114,978	0	0	0	0.00

**TOWN OF HIGHLAND BEACH
CAPITAL OUTLAY REQUESTS
FISCAL YEAR 2018-2019**

Dept: 533.000 - WATER

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Qty.	Type*	Item Description and Justification	Costs	
			Initial Purchase	Yealy O & M**
1	I	Well #7 Rehabilitation As per the recommendation of the well study conducted in FY18, acid clean well #7 to restore capacity. Account 563.000 - Improvements other than Buildings	\$175,000	
1	I	Elevated Storage Tank Touch Up Paint Touch up exposed rusted areas on edges of elevated storage tank until such time as entire tank is repainted. Account 546.000 - Repairs/Maintenance - General	\$25,000	
1	I	Production Well Piping Modifications Rereplace the FRP piping on well discharge lines with stainless steel to improve reliability and decrease maintenance. Account 546.000 - Repairs/Maintenance - General	\$25,000	
1	I	Production Well Backflow Devices As per the recommendation of the well study conducted in FY18, replace the backflow devices to prevent the introduction of high conductivity water from being introduced to wells when they are off-line. Account 546.000 - Repairs/Maintenance - General	\$15,000	
1	E	Programmable Logic Controllers Existing PLC's are original to plant (2005) and are becoming obsolete; difficult to find replacement parts and service. Also software compatibility issues which compromise SCADA communications. Account 564.000 Machinery & Equipment	\$185,000	
TOTAL			\$425,000	\$0

* B = Building, I = Improvement, E = Equipment, V = Vehicle, S = Software/Information Tech

** On-going annual operating & maintenance costs to support this one-time capital purchase

TOWN OF HIGHLAND BEACH CAPITAL OUTLAY REQUESTS FISCAL YEAR 2018-2019

Dept: 533.000 - WATER Page 2 of 2

* B = Building, I = Improvement, E = Equipment, V = Vehicle, S = Software/Information Tech

**** On-going annual operating & maintenance costs to support this one-time capital purchase**

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Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 402 - SEWER SYSTEM					
Revenues					
Dept: 535.000 SEWER SYSTEM OPERATIONS					
Acct Class: 3400 CHARGES FOR SERVICES					
343.500 SEWER UTILITIES REVENUE	1,053,354	1,070,190	1,070,190	1,109,000	3.63
Total CHARGES FOR SERVICES	1,053,354	1,070,190	1,070,190	1,109,000	3.63
Acct Class: 3600 MISCELLANEOUS REVENUES					
361.000 INTEREST ON INVESTMENTS	6,443	6,000	6,000	18,000	200.00
364.000 DISPOSITION OF FIXED ASSETS	0	0	0	0	0.00
369.400 OTHER MISCELLANEOUS REVENUES	0	0	0	0	0.00
Total MISCELLANEOUS REVENUES	6,443	6,000	6,000	18,000	200.00
Acct Class: 3800 OTHERS SOURCES-NON-REVENUE					
389.800 CONNECTION FEES	1,000	0	0	0	0.00
389.900 APPROPRIATION FROM RESERVE	0	379,945	379,945	287,000	-24.46
389.910 APPROPRIATION FROM R & R	0	0	0	0	0.00
Total OTHERS SOURCES-NON-REVENUE	1,000	379,945	379,945	287,000	-24.46
Total SEWER SYSTEM OPERATIONS	1,060,797	1,456,135	1,456,135	1,414,000	-2.89

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Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 402 - SEWER SYSTEM					
Expenditures					
Dept: 535.000 SEWER SYSTEM OPERATIONS					
Acct Class: 5030 OPERATING EXPENSES					
531.000 PROFESSIONAL FEES	0	105,000	105,000	105,000	0.00
534.000 OTHER CONTRACTUAL SERVICES	0	14,000	14,000	19,000	35.71
543.000 UTILITY SERVICES	30,559	40,000	40,000	40,000	0.00
543.100 SEWAGE TREATMENT-CITY OF DELRA	672,269	750,000	750,000	750,000	0.00
545.000 INSURANCE & BONDS	4,331	6,500	6,500	6,500	0.00
546.000 REPAIRS & MAINTENANCE- GENERAL	51,509	99,500	99,500	107,000	7.54
546.200 RENEWALS & REPLACEMENTS	0	121,510	121,510	105,000	-13.59
549.100 ADMINISTRATIVE CHARGES	140,000	140,000	140,000	140,000	0.00
552.000 OPERATING SUPPLIES	255	1,000	1,000	1,500	50.00
559.000 DEPRECIATION	95,161	0	0	0	0.00
Total OPERATING EXPENSES	994,084	1,277,510	1,277,510	1,274,000	-0.27
Acct Class: 5060 CAPITAL OUTLAY					
562.000 BUILDINGS	0	40,000	40,000	0	-100.00
563.000 IMPROVEMENTS OTHER THAN BLDG.	0	80,000	80,000	80,000	0.00
564.000 MACHINERY AND EQUIPMENT	0	0	0	0	0.00
Total CAPITAL OUTLAY	0	120,000	120,000	80,000	-33.33
Acct Class: 5090 OTHER USES					
599.000 RESERVE FOR CONTINGENCY	0	58,625	58,625	60,000	2.35
Total OTHER USES	0	58,625	58,625	60,000	2.35
Total SEWER SYSTEM OPERATIONS	994,084	1,456,135	1,456,135	1,414,000	-2.89

FINAL BUDGET

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Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 402 - SEWER SYSTEM					
Expenditures					
Total Expenditures	994,084	1,456,135	1,456,135	1,414,000	-2.89
Total SEWER SYSTEM	66,713	0	0	0	0.00

**TOWN OF HIGHLAND BEACH
CAPITAL OUTLAY REQUESTS
FISCAL YEAR 2018-2019**

Dept: 535.000 - SEWER PAGE 1 of 2

Qty.	Type*	Item Description and Justification	Costs	
			Initial Purchase	Yealy O & M**
1	I	Lift Station #1 Evaluation Engineering analysis to determine performance parameters of this essential station and recommend future CIPs to ensure adequacy and reliability Account 531.000	\$20,000	
1	S	GIS Mapping of Sewer System Currently GIS system only includes the latest water distribution layer; sewer updates should be incorporated into the system for CBYD information and the utility database. Account 531.000	\$15,000	
1	I	Evaluation of Sanitary Sewer System Engineering and technical work to determine overall condition of the sanitary sewer system; determine deficiencies and develop priority list for future CIP work. Account 531.000	\$45,000	
1	I	Spare Pump for Main Sewage Lift Station (#1) Ensure a spare pump is in stock and ready to be installed as there is a long lead time for this item Account 546.200 Renew & Replace	\$50,000	
1	I	Spare Pump for Sewage Lift Station #4 Ensure a spare pump is in stock and ready to be installed as there is a long lead time for this item Account 546.200 Renew & Replace	\$10,000	
		TOTAL	\$140,000	\$0

* B = Building, I = Improvement, E = Equipment, V = Vehicle, S = Software/Information Tech

** On-going annual operating & maintenance costs to support this one-time capital purchase

**TOWN OF HIGHLAND BEACH
CAPITAL OUTLAY REQUESTS
FISCAL YEAR 2018-2019**

Dept: 535.000 - SEWER

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Qty.	Type*	Item Description and Justification	Costs	
			Initial Purchase	Yealy O & M**
1	I	Lift Station Panel Replacements Replace electrical & control panels on two of five of the sewage pump stations to ensure performance & reliability Account 546.200 Renew & Replace	\$30,000	
1	I	Lift Station #5 Rehabilitation Replace piping, valves & appurtenances to ensure performance and reliability of this sewage pump station. Account 563.000	\$80,000	
1	E	Sewer Cam TV camera capable of tracing sewer blockages Account 546.200 Renew & Replace	\$15,000	
TOTAL			\$125,000	\$0

* B = Building, I = Improvement, E = Equipment, V = Vehicle, S = Software/Information Tech

** On-going annual operating & maintenance costs to support this one-time capital purchase