

ADOPTED ANNUAL OPERATING BUDGET

2017-2018



Prepared by:
Valerie Oakes, Town Manager
Cale Curtis, Finance Director

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ADOPTED OPERATING BUDGET
FISCAL YEAR 2017-2018

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2017-2018

ANNUAL OPERATING BUDGET OF THE TOWN OF HIGHLAND BEACH, FLORIDA FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2018

TOWN COMMISSION

Carl Felman, Mayor

William Weitz, Ph.D., Vice-Mayor

Rhoda Zelniker, Commissioner

George Kelvin, Commissioner

Elyse Riesa, Commissioner

TOWN MANAGER

Valerie Oakes

TOWN ATTORNEY

Glen Torcivia

DEPARTMENT HEADS

Lanelda Gaskins Town Clerk

Cale D. Curtis Finance Director

Craig Hartmann Chief of Police

Valentino Perez Building Official

Edward Soper Public Works Director

Lois Albertson Library Director



Town of Highland Beach

3614 SOUTH OCEAN BOULEVARD • HIGHLAND BEACH, FLORIDA 33487

Palm Beach County, Florida

561-278-4548
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Mayor:
Carl Feldman
Vice Mayor:
William Weitz, Ph.D.
Commissioners:
Rhoda Zelniker
George V. Kelvin
Elyse Riesa
Town Manager:
Valerie Oakes

TO: Honorable Mayor and Town Commission Members
FROM: Valerie Oakes, Town Manager
Date: October 1, 2017
Subject: FY 2017-2018 Adopted Annual Budget

Introduction

In accordance with the requirement of State Statutes and Chapter 2-Administration, Article III, Section 2-48 (4) of the Town of Highland Beach Municipal Code, the adopted budget for the fiscal year beginning October 1, 2017 and ending September 30, 2018 is presented using the millage rate of 3.0762.

The adopted budget is brought before you where, for the sixth consecutive year, there is an improvement in the taxing base of Highland Beach. Staff is pleased to report that the Town's 2017-2018 taxable assessed value (TAV) is estimated to be \$2,403,114,879, an increase of 8.43%. The Town's new taxable assessed value now exceeds the fiscal year 2007 high of \$2.30 billion. All economic signs point toward the Town's property values continuing to climb over the next few years

The overall economic condition of the Town of Highland Beach continues to advance. Substantial new construction and re-development has added to the tax base of the community. In addition, increases in assessed values by the Palm Beach County Property Appraiser's Office have insured a substantial flexibility in ad valorem tax revenues year over year. The Town is nearly built-out, with just a few remaining parcels that are available for low-density development. Over the last year, the Town has added over \$51 million worth of new construction to the tax base. The trend of replacing the older single-family homes with larger multi-story homes has continued throughout the community and several condominiums are under rehabilitative construction.

Last Fiscal Year, the Town Commission took advantage of the increasing property values and was able to lower the tax rate to 3.25 mills, one of the lowest in Palm Beach County. This rate was enough to cover the reoccurring operating expenditures. Another increase to the Town's property values has provided an opportunity to reduce the tax rate to the rolled back rate and still bring in enough tax revenue to cover operating expenses.

The Town Commission should be pleased that this proposed budget maintains and/or improves service levels, satisfies capital improvement requests, and provides a fund balance that is financially healthy for the future.

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, 2017:

FUND BALANCE (Oct 1, 2017)	% of G.F. Budget	Amount
Non-spendable	0.04%	\$5,000
Assigned- Disaster Recovery	6.22%	\$850,000
Assigned- Budget Stabilization	16.70%	\$1,860,572
Committed- Appropriation	18.14%	\$2,480,400
Unassigned	23.51%	\$3,214,719
Total Fund Balance	61.50%	\$8,410,691

The Town's unassigned fund balance represents approximately 20% of the proposed FY 2018 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 \$850,000 on October 1, 2017. The Town's Committed Fund Balance represents the appropriation from reserve to balance the FY2018 budget. The appropriation is for one-time capital improvements

with the majority of that amount planned for the “Streetscape Project”. Unassigned (surplus) fund balance has been reduced to approximately \$2.7 million due to FY 2018 appropriation from reserve.

Operating Tax

For a sixth consecutive year, the Town’s tax base (property values) has increased. Using the “rolled back” tax rate of 3.0762 mills the Town could expect to collect \$7,096,764, or \$181,834 more in ad valorem taxes due to the addition of new construction.

Debt Service Tax

The Town continues to make principal and interest payments on existing debt. For FY2018, Highland Beach voters authorized adding new debt to the tax rolls. This new tax debt will service the principal and interest payments due on the low-interest State Loan for the Water Infrastructure Improvement Projects (WIIP). To satisfy its total debt obligations for FY 2017-2018, the Town’s required debt service millage rate (including the new WIIP debt) will be set at 0.6197. *This is .36% more than the previous year.*

All of the Town’s current debt is in the Water Fund. The Town’s General Fund collects the debt service ad valorem tax dollars and transfers \$1,429,000 to the Water Fund for repayment of the approved debt.

Total Tax Rate

Therefore, the total adopted tax rate for the 2017-2018 fiscal year of the Town of Highland Beach is 3.6959 (3.0672 + 0.6197), an overall tax rate decrease of .1601 mills or 4.15 %.

Budget Highlights

The adopted budget is submitted in balanced condition, utilizing the rolled back rate of 3.0762 and an appropriation from reserves of \$2,480,400. As the overall Town’s economic condition continues to improve, departments are requesting funds for repairs and capital projects that were once held off. The major changes to the Town’s budget will be summarized below, followed by a more detailed look at the changes in the individual Funds (General, Water and Sewer).

- **Personnel** Total personnel expenditures (salaries/wages, insurance, retirement contributions) of the General and Water Fund are proposed to increase by \$185,000.
 - A summary of the Salaries/Wages Budget for **non-bargaining and civil-bargaining unit employees** is as follows: Please

note that civil-bargaining unit employees are not presently under agreement. Thus, any benefits and wage increases proposed in this budget will need to be negotiated and ratified by Collective Bargaining Agreement.

- The adopted budget includes approximately \$120k for wage increases. This represents up to 5% wage increases for employees. The individual employee increases are yet to be determined; however, management recommends that the increases be based upon a Merit pay system that promotes employee performance. Please note that this budget does not equate to automatic 5% raises for employees. This budget provides Management with budgeted funds earmarked for the opportunity to reward above average employee performance. Management anticipates this wage increase program will result in average raises of approximately 3%.
- Longevity Bonuses for eligible employees that reach certain milestone years.
- Health Insurance- in July 2017, the Town approved renewing the health insurance plan that was adopted last year. The renewal came at an additional cost of approximately \$100k.
- Salaries and benefits for Police Department employees that are covered under the Collective Bargaining Agreement (CBA) remain budgeted the same as prior year. However, the existing CBA will expire on September 30, 2017 and a new Agreement will need to be negotiated. The expiring CBA's basic benefits are as follows:
 - Merit Raises of 5%
 - Annual Education Incentives (\$2,000 for an associate's degree/ \$4,000 for a bachelor's degree)
 - Health Insurance- CBA members will remain covered in a PPO insurance plan.
- Retirement contributions for bargaining and non-bargaining employees (mandated by State) are up 2.5% or \$12,500. The

following chart provides the contribution rates set by the State of Florida.

FRS	Contribution Rates (% of Salary)	
Employee Class	2016-2017	2017-2018
Regular	7.52%	7.92%
Special Risk	22.57%	23.27%
Elected Officials	42.47%	45.50%
Senior Management	21.77%	22.71%
DROP	12.99%	13.26%

- **Operating** Total operating expenditures of the General, Water and Sewer Funds are proposed to increase by 0.7% or \$13k. Details for this increase are discussed below.
- **Capital** Capital Expenditures of the Town total \$2,510,000, approximately \$2.7 million (50%) less than the prior year. Last year's capital budget included the \$5 million Water Infrastructure Improvement Projects (WIIP). This year's major capital improvement expense is a Streetscape project that includes repaving the Town walk path. This project is estimated to be \$2.1 million.
- **Debt Service** Total debt service payments are \$1,429,500, an increase of \$143,500 from the prior year. The increase is due to new debt in the water fund.

GENERAL FUND

G. F. Revenues

The rolled back rate will bring in the same amount of tax revenue as the prior year when applied to existing property. However, it will bring in about \$180k in new revenues due to the addition of new construction.

In FY 2017, the Town began receiving payments associated with the "Infrastructure Penny Tax". Staff is estimating that the Town will receive an additional \$225,000 annually from this surtax. All other revenues of the General Fund are expected to remain relatively consistent with the prior year's collections.

The proposed General Fund budget is balanced utilizing the rolled back tax rate of 3.0762 and a \$2,480,000 Appropriation from Reserves. This appropriation is needed to fund one-time capital improvements. The

budgeted Reserve for Contingency is \$200,000. The Reserve for Contingency budget is a “cushion” of budgeted funds that are allocated for unanticipated expenditures.

All that said, the General Fund budget is estimating \$13,675,400 in revenues and reserve allocations, *\$2.7 million more than the prior year's amended budget.*

General Fund Expenses

The General Fund's Personnel and Operating Budget has increased by \$226,000. A summary of major changes to operating expenses is below:

- **Commission-** The Commissions budget has been reduced by \$12k due to FRS retirement changes.
- **Town Manager-** The Town Manager's budget has increased by \$82k. This increase is due to the reclassification of a part-time position to full-time.
- **Town Clerk-** The Town Clerk's budget has increased by \$11k. This increase is primarily due to the increase in personnel benefits (i.e. salaries and health insurance).
- **Finance-** The Finance Department budget has increased by \$30k. This increase is primarily due to the increase in personnel benefits (i.e. salaries and health insurance).
- **Legal Services-** The Legal Services budget has been reduced by \$25,000. Staff is reducing this budget based on prior year actual numbers.
- **Public Works-** The Public Works budget has decreased by \$3k.
- **Post Office-** The Post Office budget has increased by \$6k. This increase is primarily due to the increase in personnel benefits (i.e. salaries and health insurance).
- **Other General Gov't-** The OGG budget has been reduced by \$19,000. The Town approved a new agreement with AT&T last year that will provide the Town significant annual savings to the communications budget. This budget also includes funds to upgrade the Town's telephone system.
- **Police Department-** The Police Department personnel and operating budget has increased \$188k. The Police Department is requesting to “unfreeze” the 15th sworn officer position. Staff estimates that this position (salary and benefits) will cost \$103k at most. The remaining amount of the PD budget due to the increase in personnel benefits (i.e. salaries and health insurance).
- **Fire-** The Fire Rescue budget is estimated to be \$3.91 million, an increase of \$40k year over year. The increase is due to the anticipated lease payments on two new apparatus.

- **Protective Inspection (Building)-** The Building Department budget has been reduced by \$141k. This reduction is attributed to a restructure of the contractual services agreement with SafeBuilt. The new agreement took over two full-time positions, Code Enforcement Officer and an Administrative Assistant.
- **Garbage/Solid Waste-** The Solid Waste budget has increased by \$34k due to the contractually agreed upon rate adjustment for the year as well the addition of the 20-unit condo (3200 Seagate) as
- **Library-** The Library's budget has increased by \$11,000. This increase is primarily due to the increase in personnel benefits (i.e. salaries and health insurance).

Reserve

The Reserve for Contingency is budgeted at \$200k. The Reserve for Contingency is a line item in the General Fund that is the cushion of unassigned, but appropriated, funds that are used for any unforeseen developments that may arise throughout the fiscal year.

Capital Outlay

The following item(s) are Capital Outlay Requests that have been included in the budget:

- **Public Works-** Overhead Garage Door operators (3)- \$15,000
- **Public Works-** ADA Door Operator- \$3,500
- **Public Works-** Landscaping improvements to side street road "islands" \$16,000
- **Public Works-** Bel Lido Bridge Repairs- Inspection and Construction services- \$175,000
- **Public Works-** Repave Town Hall Complex- \$150,000
- **Public Works-** Streetscape (walk path replacements)- \$2,100,000
- **Public Works-** Replace/upgrade facility gates- \$30,000
- **OGG-** Upgrade Town Hall Offices- \$26,000
- **Police Department-** Motorola Portable Radio Replacement- \$98,700

Capital Improvement Requests total \$2,614,200. Management has determined that this capital request is in line with the direction of the approved 5-year Capital Improvement Plan (CIP) of the Town.

Enterprise Funds

Water Fund

In fiscal year 2016, the Town adopted a utility rate schedule with built-in annual adjustments to help close a revenue gap that formed over the last

few years due to rising operating and capital costs. The rate adjustment is based on the annual percentage change of Municipal Cost Index measured from July to July as published by American City and County. The minimum rate increase will be 2.4% and the maximum increase is 5%. While this increase is not enough to cover all expenses, the Water System has sufficient reserves that will be used to narrow the gap.

As such, the adopted Water Fund budget has a shortfall of only \$399,000. This is a 345,000 reduction from the \$743,000 shortfall of the prior year.

In March 2015, the Town's voters approved a referendum for two major capital improvements in the Water System. The first major project is the replacement of the water main distribution lines on all of the Town's side streets (Bel Lido, Russell Drive, etc...). The second major project would be to retrofit the Water Plant with a Lime Slurry/Co2 Delivery System. The Lime Slurry System improves water quality by adding alkalinity to and reducing the corrosiveness of the water. These projects were completed in FY 2017 at just under \$5 million. The Town funded these projects with a low-interest state loan and will begin making debt payments in FY 2018. The first annual payment will be approximately \$143,000.

Personnel and Operating Costs are consistent with the prior year. They are estimated to be \$47,000 less than the prior year. Even with the proposed increased in personnel benefits, the personnel budget has not increased due to the retirement of a long-time (high salary) superintendent. The operating/repairs budget includes (\$70,000) for replacement of RO transmitters. The renewal and replacement budget includes \$172,500 for replacement of the following equipment:

- transfer pumps (\$53k),
- recirculation pumps (\$25k),
- chemical electrical panels (\$50k),
- cathodic protection system (\$25k), and
- altitude valve replacement (\$20k).

These repairs and replacements are necessary to maintain the integrity of the water plant as many of its components are nearing their useful lives (over 10 years old) and require replacement before failure.

Capital Outlay Requests include:

- Fire Hydrant Replacements- \$120,000

Principal and Interest payments on debt are covered by a transfer from the General Fund in the amount of \$1,429,000.

Sewer Fund

The Sewer Fund was experiencing a similar financial trend as the Water System; thus, the Commission adopted annual adjustments to the Sewer rates as well. The Sewer Fund will have to use approximately \$380,000 from its unassigned reserves to balance its budget.

The Sewer Fund Budget accounts primarily for the interlocal agreement the Town has with Delray for treating the Town's raw sewage. The City of Delray charges the Town \$3.19 per 1,000 gallons. The Town charges Highland Beach residents a flat rate per unity to cover this interlocal agreement. In addition to this operating cost, the Town has budgeted for some sewer infrastructure designs and repairs as follows:

- Design Improvements to Lift Station #5- \$45,000
- Design Replacement Electrical Panels- \$60,000
- General Maintenance- \$99,500
 - Sewer re-lining
 - Lift Station Cleaning
 - Recondition Manholes
 - Storm Drain Cleaning
 - Generator Maintenance
 - Sewer Line Inspections
 - Electrical Panel and Control Repairs
- Lift Station Security and Appearance Enhancements- \$40,000
- Installation of Automatic Switchgear- \$80,000

Capital Improvement Plan

The Capital Improvement Plan (CIP) provides the Commission, Staff, and public with a forward looking plan that anticipates the Town's major needs and demands over the next 5 years. *The first year of the plan reflects the Capital Budget and the remaining 4 years serve as the Plan. The CIP is included in the adoption of the annual budget by the Town Commission without commitment to expenditures or appropriations beyond the first year.* The Plan is summarized in the following table:

Fiscal Year	Fund	Project Name	Initial Cost (est.)	Funding Source
2017-2018	GF- Public Works	Walkpath Replacement	\$ 2,100,000	GF Reserves or Penny Surtax
	GF- Public Works	Repave Town Parking Lot	\$ 150,000	General Fund's Unassigned FB
	GF- Public Works	Replace Facility Gates	\$ 30,000	General Fund's Unassigned FB
	GF- Public Works	Bel Lido Bride Repairs	\$ 175,000	General Fund's Unassigned FB
	GF- Police	Motorola Portable Radios	\$ 98,700	General Fund's Unassigned FB
	Water System	Fire Hydrants	\$ 150,000	Water Fund's Unassigned FB
	Sewer System	Lift Station Security/Appearance	\$ 40,000	Sewer Fund's Unassigned FB
	Sewer System	Lift Station Switch Gear	\$ 75,000	Sewer Fund's Unassigned FB
2018-2019	GF- Public Works	A/C Replacements (3)	\$ 70,000	General Fund's Unassigned FB
	GF- Public Works	Replace PW Boom Pickup	\$ 100,000	General Fund's Unassigned FB
	Water System	AC Chiller #1 Replacement	\$ 80,000	Water Fund's Unassigned FB
	Water System	Water Pressure Booster	TBD	Water Fund's Unassigned FB
	Sewer System	Lift Station #5 rehab	\$ 150,000	Sewer Fund's Unassigned FB
	Sewer System	Lift Station Panel Upgrades	TBD	Sewer Fund's Unassigned FB
2019-2020	GF- Public Works	Replace- Forklift	\$ 30,000	General Fund's Unassigned FB
	GF- Police	Replace Police Vehicles (2)	\$ 56,000	General Fund's Unassigned FB
	Water System	AC Chiller #2 Replacement	\$ 80,000	Water Fund's Unassigned FB
	Water System	Replace Chemical Storage Tanks	\$ 100,000	Water Fund's Unassigned FB
2020-2021	GF- Police	Replace Police Cars (2)	\$ 68,000	General Fund's Unassigned FB
	GF- Public Works	Vehicle Replacements (2)	\$ 65,000	General Fund's Unassigned FB
	GF- Police	Replace Police Vehicles (2)	\$ 56,000	General Fund's Unassigned FB
	Water System	Catwalk- Air Scrubber	\$ 75,000	Water Fund's Unassigned FB
	Water System	Replace SUV- Ford Escape	\$ 30,000	Water Fund's Unassigned FB
	Water System	Replace Pickup Long Bed Truck	\$ 30,000	Water Fund's Unassigned FB

Detailed information, including description, justification, and funding sources for these projects can be found beginning on page 45 of this budget document.

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 - while maintaining, and in some cases, reducing, their budgets and line items. This document is a team effort that is led by the exceptional abilities of the Town's Finance Director, Cale Curtis. His accuracy, dependability and ability to make the many last-minute changes requested of him demonstrate his dedication to the Town of Highland Beach and its financial soundness.

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.

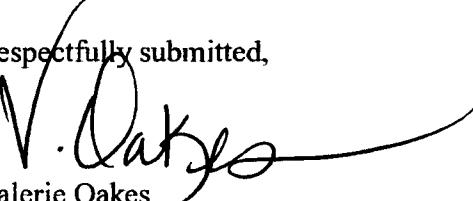
Conclusion

Property values in Highland Beach have increased for a sixth consecutive year providing some additional financial flexibility to the Town. The

adopted budget is balanced and it addresses all of the Town's current needs, maintains service levels, and preserves employee benefits.

With the 2017-2018 Adopted Operating Budget before you, we wish to thank the Town Commission for their consideration with regard to our recommendations and look forward to finalizing the document.

Respectfully submitted,



Valerie Oakes
Town Manager



RESOLUTION NO. 17-015 R

A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF HIGHLAND BEACH, FLORIDA, ADOPTING A FINAL MILLAGE RATE OF 3.0762 MILS FOR THE TOWN'S GENERAL OPERATING FUNDS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2017 AND ENDING SEPTEMBER 30, 2018; PROVIDING THAT THE FINAL MILLAGE RATE OF 3.0762 MILS IS EQUAL TO THE COMPUTED ROLLED BACK RATE OF 3.0762 MILS; PROVIDING FOR SEVERABILITY, CONFLICTS AND AN EFFECTIVE DATE.

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

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

Section 1. That the final millage rate necessary to be levied against ad valorem valuation of property subject to taxation in the Town of Highland Beach, Florida, to produce a sufficient sum which together with departmental and other revenues will be sufficient to pay for appropriations made in the budget for the fiscal year beginning October 1, 2017 and ending September 30, 2018, is hereby set at 3.0762 Mils, plus 0.6197 for voted debt service, for a final millage rate of 3.6959.

Section 2. The final millage rate of 3.0762 is EQUAL TO the computed rolled-back rate of 3.0762.

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.

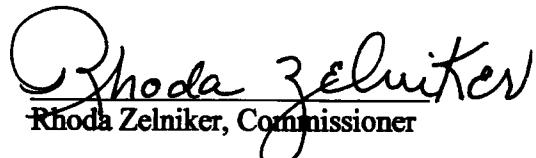
Section 4. All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

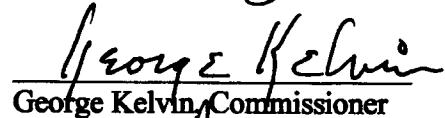
Section 5. This Resolution shall become effective immediately upon passage.

PASSED AND ADOPTED THIS 26TH DAY OF SEPTEMBER, 2017.


Carl Feldman, Mayor

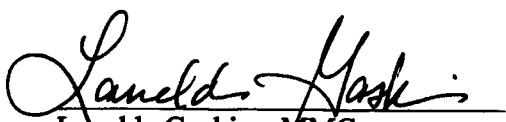

William Weitz, Vice Mayor


Rhoda Zelniker, Commissioner


George Kelvin, Commissioner


Elyse Riesa, Commissioner

ATTEST:


Lanelda Gaskins, MMC
Town Clerk



RESOLUTION NO. 17-016 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, 2017 AND ENDING SEPTEMBER 30, 2018; 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, 2017 and ending September 30, 2018, 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 \$17,840,497 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 2016/2017 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 2017/2018 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.

PASSED AND ADOPTED THIS 26TH DAY OF SEPTEMBER, 2017.


Carl Feldman, Mayor


William Weitz, Vice Mayor

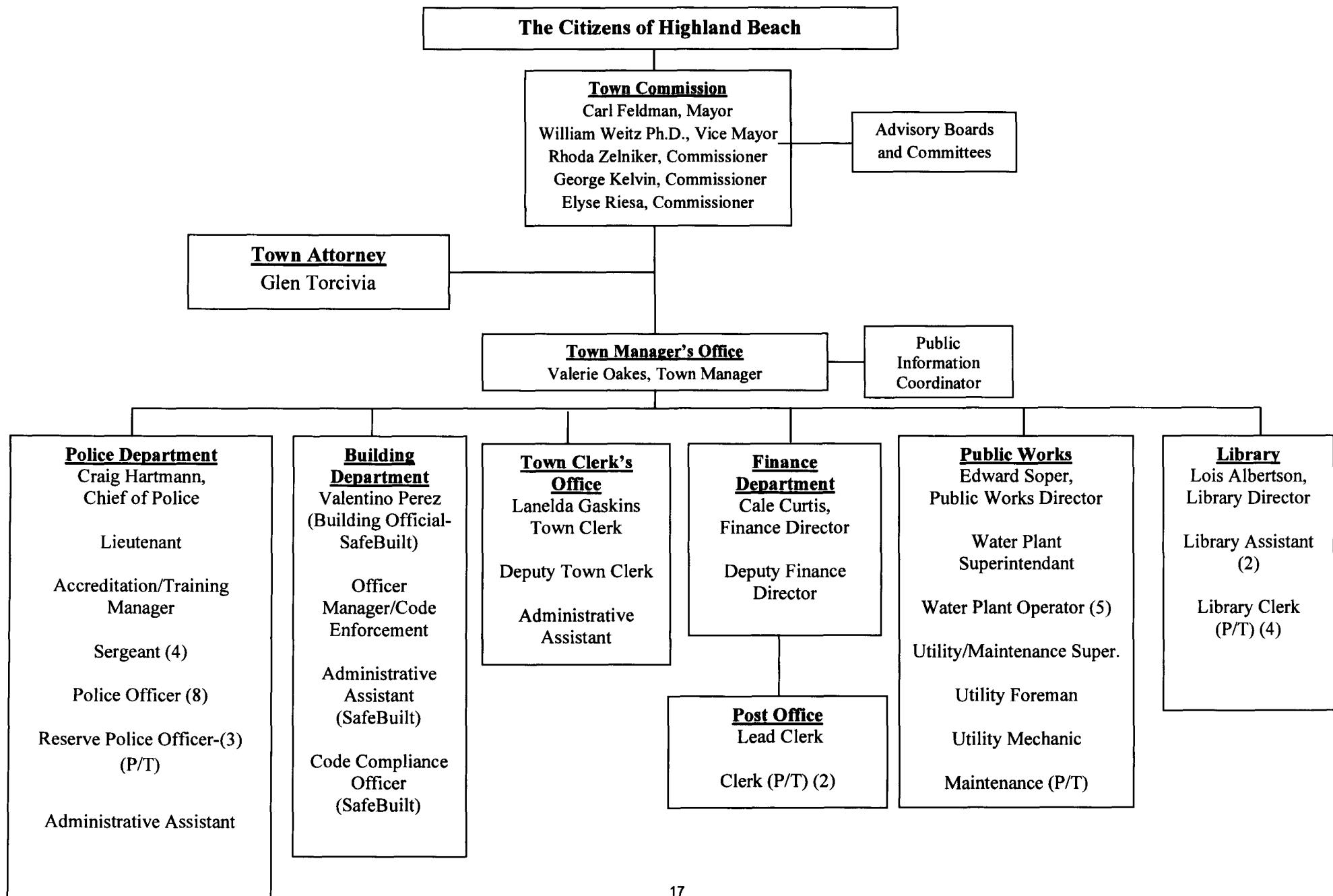

Rhoda Zelniker, Commissioner


George Kelvin, Commissioner


Elyse Riesa, Commissioner

ATTEST:


Lanelda Gaskins, MMC
Town Clerk



TOWN OF HIGHLAND BEACH
MILLAGE CALCULATION
FY 201/2016 - FY 2016/2017 - FY 2017/2018

	A	B	C		E
			ROLLED BACK PRIOR YEARS	STATS QUO RATE	
1.)	FISCAL YEAR 2015-2016	FISCAL YEAR 2016-2017		FISCAL YEAR 2017-2018	FISCAL YEAR 2017-2018
2.) TAXABLE VALUE- DR420	2,076,387,102	2,215,236,856	2,403,114,879	2,403,114,879	2,403,114,879
3.) FINAL GROSS TAXABLE VALUE	2,075,380,658	2,216,323,448			
4.) GENERAL OPERATING TAX RATE	3.5000	3.2500	3.0762	3.2500	3.1500
5.) DEBT SERVICE TAX RATE	0.6453	0.6060	0.6197	0.6197	0.6197
6.) RATE	4.1453	3.8560	3.6959	3.8697	3.7697
7.) TAXES LEVIED OPERATING	7,263,832	7,203,051	7,392,462	7,810,123	7,569,812
8.) TAXES LEVIED DEBT SERVICE	1,339,243	1,343,092	1,489,210	1,489,210	1,489,210
9.) TOTAL TAXES	8,603,075 x96%	8,546,143 x96%	8,881,672 x96%	9,299,334 x96%	9,059,022 x96%
10.) TAXES LEVIED OPERATING @96%	6,973,279	6,914,929	7,096,764	7,497,718	7,267,019
11.) TAXES LEVIED DEBT SERVICE @ 96%	1,285,673	1,289,368	1,429,642	1,429,642	1,429,642
AD VALOREM TAXES-FINAL/DR-420	8,258,952	8,204,297	8,526,405	8,927,360	8,696,661

TOWN OF HIGHLAND BEACH
REVENUE COMPARISON - F/Y 16 -17 AND F/Y 17-18

FUND	REVENUE SOURCE	PY 2016-2017 AMEND BUDGET	2017-2018 ADOPTED BUDGET	VARIANCE AMOUNT	VARIANCE PERCENT
GENERAL FUND	CURRENT AD VALOREM TAXES	8,200,200	8,527,000	\$ 326,800	4.0%
	LOCAL OPTION GAS TAX	30,000	30,000	\$ -	0.0%
	FRANCHISES FEES	721,000	645,000	\$ (76,000)	-10.5%
	BUILDING PERMITS	400,000	400,000	\$ -	0.0%
	INTER GOVT REVENUE	393,900	631,900	\$ 238,000	0.0%
	GARBAGE/SOLID WASTE	466,000	466,000	\$ -	0.0%
	CHARGES FOR SERVICES	60,000	50,000	\$ (10,000)	-16.7%
	FINES AND FORFEITURES	12,500	12,500	\$ -	0.0%
	INTEREST	35,000	35,000	\$ -	0.0%
	MISCELLANEOUS REVENUES	405,550	367,600	\$ (37,950)	-9.4%
	DELRAY REIMBURSEMENTS	40,000	30,000		
	TRANSFER FROM WATER FUND	0	0	\$ -	0.0%
	APPROPRIATION FROM RESERVE	152,760	2,480,400	\$ 2,327,640	1523.7%
TOTAL GENERAL FUND		10,916,910	13,675,400	\$ 2,758,490	25.3%
UTILITIES FUND					
WATER DEPT	WATER UTILITY REVENUE	2,048,000	2,120,000	\$ 72,000	3.5%
	CHARGES FOR SERVICES	30,720	30,720	\$ -	0.0%
	INTEREST	17,000	17,000	\$ -	0.0%
	MISCELLANEOUS REVENUES	143,000	143,000	\$ -	0.0%
	DEBT PROCEEDS	5,000,000	0	\$ (5,000,000)	-100.0%
	TRANS FROM G.F.- DEBT SERVICE	1,286,000	1,429,500	\$ 143,500	11.2%
	TRANS FROM GENERAL FUND-DEFICIT	0	0	\$ -	0.0%
	APPROPRIATION FROM RESERVE	743,370	398,242	\$ (345,128)	-46.4%
TOTAL WATER- REGULAR	GRAND TOTAL WATER FUND	9,268,090	4,138,462	\$ (5,129,628)	-55.3%
SEWER DEPT	SEWER UTILITY REVENUE	1,034,000	1,070,190	\$ 36,190	3.5%
	INTEREST	6,000	6,000	\$ -	0.0%
	APPROPRIATION FROM RESERVE	96,510	379,945	\$ 283,435	293.7%
TOTAL SEWER DEPT		1,136,510	1,456,135	\$ 319,625	28.1%
TOTAL UTILITIES FUNDS		10,404,600	5,594,597	\$ (4,810,003)	-46.2%
TOTAL ALL FUNDS		21,321,510	19,269,997	\$ (2,051,513)	-9.6%
LESS INTERFUND TRANSFERS		-1,286,000	-1,429,500	\$ (143,500)	11.2%
GRAND TOTAL		20,035,510	17,840,497	\$ (2,195,013)	-11.0%

TOWN OF HIGHLAND BEACH
EXPENDITURE COMPARISON - F/Y 16 - 17 AND F/Y 17-18

FUND	COST CENTER	AMENDED ADOPTED		VARIANCE	VARIANCE
		2016-2017 BUDGET	2017-2018 BUDGET		
GENERAL FUND	TOWN COMMISSION	\$ 142,250	\$ 131,600	\$ (10,650)	-7.5%
	TOWN MANAGER	242,295	326,150	\$ 83,855	34.6%
	TOWN CLERK	315,550	326,545	\$ 10,995	3.5%
	FINANCE	310,965	341,350	\$ 30,385	9.8%
	LEGAL COUNSEL	165,000	140,000	\$ (25,000)	-15.2%
	PUBLIC WORKS	301,670	2,688,350	\$ 2,386,680	791.2%
	POST OFFICE	128,750	135,030	\$ 6,280	4.9%
	OTHER GENERAL GOVERNMENT	363,400	370,100	\$ 6,700	1.8%
	LAW ENFORCEMENT	2,245,620	2,453,060	\$ 207,440	9.2%
	DELRAY BEACH FIRE/RESCUE	3,870,000	3,910,000	\$ 40,000	1.0%
	PROTECTIVE INSPECTION	485,975	344,300	\$ (141,675)	-29.2%
	REFUSE COLLECTION	393,000	427,000	\$ 34,000	8.7%
	LIBRARY	445,435	456,415	\$ 10,980	2.5%
	INTERFUND TRANSFER- DEBT SERVICE	1,286,000	1,429,500	\$ 143,500	11.2%
	RESERVE FOR CONTINGENCY	221,000	196,000	\$ (25,000)	-11.3%
TOTAL GENERAL FUND	TOTAL GENERAL FUND	10,916,910	13,675,400	\$ 2,758,490	25.3%
UTILITIES FUND					
WATER DEPT	WATER EXPENDITURES-REGULAR	2,565,840	2,638,550	\$ 72,710	2.8%
	CARRY OVER UNEXPENDED PROJECT- WIIP	5,416,750	0		
	WATER EXPENDITURES-DEBT SERVICE	1,285,500	1,428,810	\$ 143,310	11.1%
	RESERVE FOR CONTINGENCY	0	71,102	\$ 71,102	0.0%
TOTAL WATER DEPT	TOTAL WATER FUND	9,268,090	4,138,462	\$(5,129,628)	-55.3%
SEWER DEPT	SEWER EXPENDITURES	1,136,510	1,397,510	\$ 261,000	23.0%
	RESERVE FOR CONTINGENCY	0	58,625	\$ 58,625	0.0%
TOTAL SEWER DEPT	TOTAL SEWER	1,136,510	1,456,135	\$ 319,625	28.1%
TOTAL UTILITIES FUNDS	TOTAL UTILITIES FUND- EXPENDITURES	10,404,600	5,594,597	\$(4,810,003)	-46.2%
TOTAL ALL FUNDS	TOTAL ALL GOVERNMENTAL FUNDS	21,321,510	19,269,997	\$(2,051,513)	-9.6%
LESS TRANSFERS		-1,286,000	-1,429,500	\$ (143,500)	11.2%
GRAND TOTAL	GRAND TOTAL- REGULAR BUDGET	20,035,510	17,840,497	\$(2,195,013)	-11.0%

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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					
Dept: 310.000 REVENUES					
Acct Class: 3100 TAXES					
311.000 CURRENT AD VALOREM TAXES	8,319,187	8,200,200	8,200,200	8,527,000	3.99
312.000 LOCAL OPTIONAL GAS TAX	32,961	30,000	30,000	30,000	0.00
313.100 FRANCHISE FEES-FPL	410,632	438,000	438,000	375,000	-14.38
313.400 FRANCHISE FEES-FPU	15,493	15,000	15,000	15,000	0.00
313.600 COMMUNICATIONS SERVICE TAX	272,526	268,000	268,000	255,000	-4.85
Total TAXES	9,050,799	8,951,200	8,951,200	9,202,000	2.80
Acct Class: 3200 LICENSES AND PERMITS					
322.000 BUILDING PERMITS	714,530	400,000	400,000	400,000	0.00
Total LICENSES AND PERMITS	714,530	400,000	400,000	400,000	0.00
Acct Class: 3300 INTERGOVERNMENTAL					
335.110 DISCRETIONARY SALES TAX	0	0	0	225,000	0.00
335.120 STATE REVENUE SHARING PROCEEDS	90,186	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	284,380	275,000	275,000	285,000	3.64
335.190 MOTOR FUEL TAX REBATE	1,218	1,200	1,200	1,200	0.00
335.195 RECYCLING REVENUE SHARING PROG	4,618	7,000	7,000	10,000	42.86
335.210 FDOT- STREETLIGHT SUBSIDY	14,536	15,000	15,000	15,000	0.00
338.000 SHARE COUNTY OCCUPATIONAL LIC.	12,527	8,000	8,000	8,000	0.00
Total INTERGOVERNMENTAL	408,100	393,900	393,900	631,900	60.42
Acct Class: 3400 CHARGES FOR SERVICES					
341.900 ZONING FEES, BOARD REVIEW FEES	8,656	10,000	10,000	10,000	0.00
341.920 CERTIFICATION,COPYS,LIEN SRCH	46,933	50,000	50,000	40,000	-20.00
343.400 GARBAGE/SOLID WASTE REVENUE	471,725	466,000	466,000	466,000	0.00
343.900 LOT MOWING	0	0	0	0	0.00
Total CHARGES FOR SERVICES	527,314	526,000	526,000	516,000	-1.90
Acct Class: 3500 FINES AND FORFEITURES					
351.000 COURT FINES	1,493	3,000	3,000	3,000	0.00
351.100 MISC POLICE INCOME	915	1,000	1,000	1,000	0.00
352.000 LIBRARY FINES & FEES	3,955	7,500	7,500	7,500	0.00
354.200 VIOLATION OF LOCAL ORDINANCES	0	1,000	1,000	1,000	0.00
Total FINES AND FORFEITURES	6,363	12,500	12,500	12,500	0.00
Acct Class: 3600 MISCELLANEOUS REVENUES					
361.000 INTEREST ON INVESTMENTS	28,145	35,000	35,000	35,000	0.00
361.100 INVESTMENT EARNINGS- TAX COLL.	595	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	72,663	77,000	77,000	39,000	-49.35
364.000 DISPOSITION OF FIXED ASSETS	7,013	0	0	0	0.00
369.100 ADMINISTRATIVE REIMBURSEMENTS	298,550	298,550	298,550	298,600	0.02
369.300 INSURANCE REIMBURSEMENTS	13,069	0	0	0	0.00
369.400 OTHER MISCELLANEOUS REVENUES	7,403	5,000	5,000	5,000	0.00
369.600 REIMBURSEMENT- DELRAY BEACH	0	40,000	40,000	30,000	-25.00
Total MISCELLANEOUS REVENUES	452,438	480,550	480,550	432,600	-9.98
Acct Class: 3800 OTHERS SOURCES-NON-REVENUE					
389.900 APPROPRIATION FROM RESERVE	0	178,454	178,454	2,480,400	1289.94
Total OTHERS SOURCES-NON-REVENUE	0	178,454	178,454	2,480,400	1289.94
Total REVENUES	11,159,544	10,942,604	10,942,604	13,675,400	24.97

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: 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	4,819	4,820	4,820	4,820	0.00
522.000 RETIREMENT CONTRIBUTIONS	26,662	27,200	27,200	17,000	-37.50
524.000 WORKERS' COMPENSATION	99	150	150	175	16.67
Total PERSONAL SERVICES	94,580	95,170	95,170	84,995	-10.69
Acct Class: 5030 OPERATING EXPENSES					
531.000 PROFESSIONAL FEES	2,375	7,500	7,500	6,300	-16.00
540.000 TRAVEL AND PER DIEM	1,145	7,230	7,230	6,680	-7.61
541.100 POSTAGE & FREIGHT	33	300	300	300	0.00
549.001 OTH CURR CHG-ADVERTISING	5,701	4,000	4,000	3,400	-15.00
549.005 OTH CURR CHG-PRINTING & PUBS	9,615	12,870	12,870	10,000	-22.30
549.008 OTH CURR CHG-GIFTS & AWARDS	5,898	3,200	3,200	3,200	0.00
549.010 OTH CURR CHG-PROMOTIONS	1,849	6,000	6,000	6,000	0.00
552.000 OPERATING SUPPLIES	1,188	1,250	1,250	1,250	0.00
552.100 UNIFORMS	0	0	0	250	0.00
554.000 BOOKS, DUES, EDUCATION, SUBSCRIPT	7,088	7,600	7,600	7,225	-4.93
Total OPERATING EXPENSES	34,893	49,950	49,950	44,605	-10.70
Total TOWN COMMISSION	129,473	145,120	145,120	129,600	-10.69

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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: 512.000 TOWN MANAGER					
Acct Class: 5010 PERSONAL SERVICES					
512.000 REGULAR SALARIES & WAGES	144,293	167,550	167,550	215,000	28.32
515.200 EDUCATION INCENTIVE PAY	0	0	0	0	0.00
521.000 FICA TAXES	10,434	12,820	12,820	16,500	28.71
522.000 RETIREMENT CONTRIBUTIONS	30,525	36,075	36,075	40,000	10.88
522.100 DEFERRED COMP CONTRIBUTIONS	0	0	0	4,700	0.00
523.000 HEALTH INSURANCE/ALLOWANCE	14,937	11,000	11,000	35,000	218.18
524.000 WORKERS' COMPENSATION	360	400	400	500	25.00
Total PERSONAL SERVICES	200,550	227,845	227,845	311,700	36.80
Acct Class: 5030 OPERATING EXPENSES					
531.000 PROFESSIONAL FEES	0	1,000	1,000	1,000	0.00
540.000 TRAVEL AND PER DIEM	909	4,150	4,150	4,150	0.00
540.100 TRAINING & DEVELOPMENT	630	1,650	1,650	3,650	121.21
541.100 POSTAGE & FREIGHT	247	150	150	150	0.00
545.000 INSURANCE & BONDS	0	3,500	3,500	1,500	-57.14
549.008 OTH CURR CHG-GIFTS & AWARDS	2,210	350	350	350	0.00
552.000 OPERATING SUPPLIES	1,425	2,000	2,000	2,000	0.00
554.000 BOOKS, DUES, EDUCATION, SUBSCRIPT	1,181	1,650	1,650	1,650	0.00
Total OPERATING EXPENSES	6,603	14,450	14,450	14,450	0.00
Total TOWN MANAGER	207,153	242,295	242,295	326,150	34.61

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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: 512.100 TOWN CLERK					
Acct Class: 5010 PERSONAL SERVICES					
512.000 REGULAR SALARIES & WAGES	172,382	180,900	180,900	178,000	-1.60
521.000 FICA TAXES	13,006	13,900	13,900	13,700	-1.44
522.000 RETIREMENT CONTRIBUTIONS	23,053	25,800	25,800	25,000	-3.10
523.000 HEALTH INSURANCE/ALLOWANCE	45,764	49,000	49,000	63,400	29.39
524.000 WORKERS' COMPENSATION	299	400	400	405	1.25
Total PERSONAL SERVICES	254,504	270,000	270,000	280,505	3.89
Acct Class: 5030 OPERATING EXPENSES					
534.000 OTHER CONTRACTUAL SERVICES	24,422	17,800	17,800	17,800	0.00
540.000 TRAVEL AND PER DIEM	5	2,550	2,550	1,500	-41.18
541.100 POSTAGE & FREIGHT	1,831	1,500	1,500	1,500	0.00
549.001 OTH CURR CHG-ADVERTISING	1,975	1,800	1,800	1,800	0.00
549.009 OTH CURR CHG-ELECTIONS	591	16,000	16,000	19,000	18.75
552.000 OPERATING SUPPLIES	1,227	3,500	3,500	2,000	-42.86
554.000 BOOKS, DUES, EDUCATION, SUBSCRIPT	1,001	2,400	2,400	2,440	1.67
Total OPERATING EXPENSES	31,051	45,550	45,550	46,040	1.08
Total TOWN CLERK	285,556	315,550	315,550	326,545	3.48

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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: 001 - GENERAL FUND					
Expenditures					
Dept: 513.000 FINANCE					
Acct Class: 5010 PERSONAL SERVICES					
512.000 REGULAR SALARIES & WAGES	159,437	164,950	164,950	182,500	10.64
515.200 EDUCATION INCENTIVE PAY	0	0	0	0	0.00
521.000 FICA TAXES	11,453	12,620	12,620	14,000	10.94
522.000 RETIREMENT CONTRIBUTIONS	24,910	27,200	27,200	29,600	8.82
523.000 HEALTH INSURANCE/ALLOWANCE	59,083	54,000	54,000	62,500	15.74
524.000 WORKERS' COMPENSATION	245	350	350	405	15.71
Total PERSONAL SERVICES	255,129	259,120	259,120	289,005	11.53
Acct Class: 5030 OPERATING EXPENSES					
532.000 ACCOUNTING AND AUDITING	24,000	24,500	24,500	25,000	2.04
534.000 OTHER CONTRACTUAL SERVICES	10,988	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	273	500	500	500	0.00
541.100 POSTAGE & FREIGHT	2,327	2,310	2,310	2,310	0.00
544.000 RENTALS AND LEASES	2,291	2,000	2,000	2,000	0.00
545.000 INSURANCE & BONDS	0	400	400	400	0.00
546.000 REPAIRS & MAINTENANCE- GENERAL	4,295	4,800	4,800	4,800	0.00
552.000 OPERATING SUPPLIES	4,537	3,450	3,450	3,450	0.00
554.000 BOOKS, DUES, EDUCATION, SUBSCRIPT	785	385	385	385	0.00
Total OPERATING EXPENSES	49,496	51,845	51,845	52,345	0.96
Total FINANCE	304,625	310,965	310,965	341,350	9.77

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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: 514.000 LEGAL COUNSEL					
Acct Class: 5030 OPERATING EXPENSES					
531.100 PROFESSIONAL FEES- GEN LEGAL	97,426	115,000	115,000	90,000	-21.74
531.200 PROFESSIONAL FEES- LITIGATION	0	0	0	0	0.00
531.300 PROFESSIONAL FEES- LEGAL OTHER	0	50,000	50,000	50,000	0.00
Total OPERATING EXPENSES	97,426	165,000	165,000	140,000	-15.15
Total LEGAL COUNSEL	97,426	165,000	165,000	140,000	-15.15

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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: 519.000 PUBLIC WORKS					
Acct Class: 5010 PERSONAL SERVICES					
512.000 REGULAR SALARIES & WAGES	19,668	16,400	16,400	22,000	34.15
514.000 OVERTIME	0	0	0	0	0.00
521.000 FICA TAXES	1,495	1,250	1,250	1,700	36.00
522.000 RETIREMENT CONTRIBUTIONS	1,261	1,250	1,250	1,600	28.00
523.000 HEALTH INSURANCE/ALLOWANCE	-78	0	0	0	0.00
524.000 WORKERS' COMPENSATION	2,230	2,220	2,220	1,000	-54.95
Total PERSONAL SERVICES	24,576	21,120	21,120	26,300	24.53
Acct Class: 5030 OPERATING EXPENSES					
531.000 PROFESSIONAL FEES	0	40,000	40,000	30,000	-25.00
534.000 OTHER CONTRACTUAL SERVICES	126,022	132,450	132,450	132,450	0.00
540.000 TRAVEL AND PER DIEM	314	1,500	1,500	1,500	0.00
546.000 REPAIRS & MAINTENANCE- GENERAL	83,339	96,475	96,475	93,000	-3.60
546.100 REPAIRS & MAINTENANCE- VEHICLE	1,735	2,000	2,000	4,000	100.00
549.003 OTH CURR CHG-LICENSE & PERMITS	75	100	100	100	0.00
552.000 OPERATING SUPPLIES	2,881	7,500	7,500	7,500	0.00
552.250 OPERATING SUPPLIES- SAFETY	0	2,000	2,000	2,000	0.00
552.400 OPERATING SUPPLIES-GASOLINE	2,292	2,000	2,000	2,000	0.00
Total OPERATING EXPENSES	216,659	284,025	284,025	272,550	-4.04
Acct Class: 5060 CAPITAL OUTLAY					
562.000 BUILDINGS	0	0	0	48,500	0.00
563.000 IMPROVEMENTS OTHER THAN BLDG.	0	19,349	19,349	2,311,000	11843.77
564.000 MACHINERY AND EQUIPMENT	34,205	0	0	30,000	0.00
Total CAPITAL OUTLAY	34,205	19,349	19,349	2,389,500	12249.48
Total PUBLIC WORKS	275,440	324,494	324,494	2,688,350	728.47

**TOWN OF HIGHLAND BEACH
CAPITAL OUTLAY REQUESTS
FISCAL YEAR 2017-2018**

Dept: 519.000 - PUBLIC WORKS

Qty.	Type*	Item Description and Justification	Costs	
			Initial Purchase	Yealy O & M**
1	I	Overhead garage door operators (3) Safety & functionality - Account 562.000	\$15,000	
1	I	ADA Door Operator - PW Building Improve accessibility to Blg Dept - Account 562.000	\$3,500	
1	I	Re-landscape side street islands (4) Improve appearance - Account 563.000	\$16,000	
1	I	Streetscape Project	\$2,100,000	
1	I	Bel Lido Bridge Project Inspection & construction of designed repairs Addressed deficiencies from past FDOT inspections Account 563.000 FY18_CIP_2	\$175,000	
1	I	Re-pave Town Hall Complex Deferred from previous FY because of construction activity associated with Water Plant Improvements Account 563.000 FY18_CIP_3	\$150,000	
1	E	Replace facility gates & operators Deferred from previous FY because of construction activity associated with Water Plant Improvements Account 564.000 FY18_CIP_4	\$30,000	
TOTAL			\$2,489,500	\$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

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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	80,108	89,350	89,350	94,100	5.32
515.200 EDUCATION INCENTIVE PAY	0	0	0	0	0.00
521.000 FICA TAXES	5,950	6,850	6,850	7,200	5.11
522.000 RETIREMENT CONTRIBUTIONS	5,618	6,850	6,850	6,800	-0.73
523.000 HEALTH INSURANCE/ALLOWANCE	22,409	21,000	21,000	22,200	5.71
524.000 WORKERS' COMPENSATION	127	200	200	230	15.00
Total PERSONAL SERVICES	114,212	124,250	124,250	130,530	5.05
Acct Class: 5030 OPERATING EXPENSES					
544.000 RENTALS AND LEASES	1,131	1,600	1,600	1,600	0.00
545.000 INSURANCE & BONDS	300	300	300	300	0.00
552.000 OPERATING SUPPLIES	1,825	2,200	2,200	2,200	0.00
552.100 UNIFORMS	-15	400	400	400	0.00
Total OPERATING EXPENSES	3,241	4,500	4,500	4,500	0.00
Total POST OFFICE	117,454	128,750	128,750	135,030	4.88

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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	13,145	20,000	20,000	20,000	0.00
534.000 OTHER CONTRACTUAL SERVICES	15,494	20,100	20,100	20,100	0.00
541.000 COMMUNICATIONS	77,395	84,000	84,000	72,300	-13.93
543.000 UTILITY SERVICES	56,765	65,800	65,800	68,000	3.34
544.000 RENTALS AND LEASES	5,504	6,000	6,000	6,000	0.00
545.000 INSURANCE & BONDS	90,396	95,000	95,000	95,000	0.00
549.000 OTHER CURRENT CHARGES-GENERAL	13,311	14,000	14,000	15,200	8.57
549.006 OTH CURR CHG-TAXES & ASSESSMNT	7,971	18,500	18,500	18,500	0.00
552.000 OPERATING SUPPLIES	15,122	30,000	30,000	19,000	-36.67
552.940 DISASTER PREPARATION SUPPLIES	1,132	10,000	10,000	10,000	0.00
Total OPERATING EXPENSES	296,234	363,400	363,400	344,100	-5.31
Acct Class: 5060 CAPITAL OUTLAY					
563.000 IMPROVEMENTS OTHER THAN BLDG.	0	0	0	26,000	0.00
Total CAPITAL OUTLAY	0	0	0	26,000	0.00
Total GENERAL GOVT-NON DEPARTMENTAL	296,234	363,400	363,400	370,100	1.84

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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: 521.000 POLICE DEPARTMENT					
Acct Class: 5010 PERSONAL SERVICES					
512.000 REGULAR SALARIES & WAGES	1,258,781	1,224,100	1,224,100	1,296,000	5.87
514.000 OVERTIME	6,350	10,000	10,000	15,000	50.00
515.000 SPECIAL PAY	18,240	18,000	18,000	17,000	-5.56
515.100 SHIFT DIFFERENTIAL PAY	18,953	30,000	30,000	25,000	-16.67
515.200 EDUCATION INCENTIVE PAY	24,000	24,000	24,000	24,000	0.00
521.000 FICA TAXES	99,328	100,900	100,900	106,000	5.05
522.000 RETIREMENT CONTRIBUTIONS	245,041	252,000	252,000	287,100	13.93
523.000 HEALTH INSURANCE/ALLOWANCE	338,294	326,000	326,000	394,000	20.86
524.000 WORKERS' COMPENSATION	30,388	42,000	42,000	48,300	15.00
Total PERSONAL SERVICES	2,039,374	2,027,000	2,027,000	2,212,400	9.15
Acct Class: 5030 OPERATING EXPENSES					
531.000 PROFESSIONAL FEES	2,439	5,700	5,700	5,700	0.00
534.000 OTHER CONTRACTUAL SERVICES	16,113	16,200	16,200	16,200	0.00
540.000 TRAVEL AND PER DIEM	6,555	8,000	8,000	7,500	-6.25
540.100 TRAINING & DEVELOPMENT	8,427	5,795	5,795	5,145	-11.22
541.000 COMMUNICATIONS	31,095	29,200	29,200	31,650	8.39
541.100 POSTAGE & FREIGHT	186	300	300	300	0.00
546.000 REPAIRS & MAINTENANCE- GENERAL	2,870	2,500	2,500	2,000	-20.00
546.100 REPAIRS & MAINTENANCE- VEHICLE	12,791	16,000	16,000	16,000	0.00
549.013 OTH CURR CHG-ANNUAL PHYSICALS	0	1,200	1,200	1,200	0.00
552.000 OPERATING SUPPLIES	12,812	6,360	6,360	8,350	31.29
552.100 UNIFORMS	7,620	7,000	7,000	7,000	0.00
552.150 UNIFORMS ALLOWANCE	15,720	17,100	17,100	17,100	0.00
552.400 OPERATING SUPPLIES-GASOLINE	15,111	22,000	22,000	22,000	0.00
554.000 BOOKS,DUES,EDUCATION,SCRIPT	3,049	1,765	1,765	1,815	2.83
Total OPERATING EXPENSES	134,789	139,120	139,120	141,960	2.04
Acct Class: 5060 CAPITAL OUTLAY					
564.000 MACHINERY AND EQUIPMENT	0	79,500	79,500	98,700	24.15
Total CAPITAL OUTLAY	0	79,500	79,500	98,700	24.15
Total POLICE DEPARTMENT	2,174,163	2,245,620	2,245,620	2,453,060	9.24

TOWN OF HIGHLAND BEACH CAPITAL OUTLAY REQUESTS FISCAL YEAR 2017-2018

Dept: Police (Capital Outlay)

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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: 522.000 DELRAY BEACH FIRE RESCUE					
Acct Class: 5030 OPERATING EXPENSES					
534.000 OTHER CONTRACTUAL SERVICES	3,331,405	3,860,000	3,860,000	3,900,000	1.04
546.000 REPAIRS & MAINTENANCE- GENERAL	23,969	10,000	10,000	10,000	0.00
Total OPERATING EXPENSES	3,355,374	3,870,000	3,870,000	3,910,000	1.03
Acct Class: 5060 CAPITAL OUTLAY					
564.000 MACHINERY AND EQUIPMENT	72,293	0	0	0	0.00
Total CAPITAL OUTLAY	72,293	0	0	0	0.00
Total DELRAY BEACH FIRE RESCUE	3,427,667	3,870,000	3,870,000	3,910,000	1.03

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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: 524.000 PROTECTIVE INSPECTION					
Acct Class: 5010 PERSONAL SERVICES					
512.000 REGULAR SALARIES & WAGES	104,417	157,250	157,250	62,000	-60.57
521.000 FICA TAXES	8,370	12,100	12,100	4,800	-60.33
522.000 RETIREMENT CONTRIBUTIONS	7,527	12,200	12,200	4,800	-60.66
523.000 HEALTH INSURANCE/ALLOWANCE	29,154	48,000	48,000	12,000	-75.00
524.000 WORKERS' COMPENSATION	157	5,675	5,675	400	-92.95
Total PERSONAL SERVICES	149,625	235,225	235,225	84,000	-64.29
Acct Class: 5030 OPERATING EXPENSES					
534.000 OTHER CONTRACTUAL SERVICES	394,985	207,500	207,500	250,000	20.48
540.000 TRAVEL AND PER DIEM	0	750	750	500	-33.33
541.100 POSTAGE & FREIGHT	628	500	500	500	0.00
544.000 RENTALS AND LEASES	1,748	5,900	5,900	2,500	-57.63
552.000 OPERATING SUPPLIES	4,306	36,000	36,000	6,000	-83.33
554.000 BOOKS, DUES, EDUCATION, SUBSCRIPT	0	100	100	800	700.00
Total OPERATING EXPENSES	401,668	250,750	250,750	260,300	3.81
Total PROTECTIVE INSPECTION	551,293	485,975	485,975	344,300	-29.15

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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: 534.000 GARBAGE/SOLID WASTE CONTROL					
Acct Class: 5030 OPERATING EXPENSES					
534.000 OTHER CONTRACTUAL SERVICES	392,638	388,000	388,000	422,000	8.76
552.000 OPERATING SUPPLIES	3,360	5,000	5,000	5,000	0.00
Total OPERATING EXPENSES	395,998	393,000	393,000	427,000	8.65
Total GARBAGE/SOLID WASTE CONTROL	395,998	393,000	393,000	427,000	8.65

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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: 571.000 LIBRARIES					
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	213,302	216,725	216,725	237,100	9.40
515.200 EDUCATION INCENTIVE PAY	0	0	0	0	0.00
521.000 FICA TAXES	16,201	16,900	16,900	18,200	7.69
522.000 RETIREMENT CONTRIBUTIONS	22,161	26,230	26,230	29,100	10.94
523.000 HEALTH INSURANCE/ALLOWANCE	47,958	49,000	49,000	53,500	9.18
524.000 WORKERS' COMPENSATION	463	700	700	805	15.00
Total PERSONAL SERVICES	300,085	309,555	309,555	338,705	9.42
Acct Class: 5030 OPERATING EXPENSES					
531.000 PROFESSIONAL FEES	8,156	14,100	14,100	10,800	-23.40
534.000 OTHER CONTRACTUAL SERVICES	0	5,900	5,900	6,000	1.69
540.000 TRAVEL AND PER DIEM	1,274	2,500	2,500	2,500	0.00
541.100 POSTAGE & FREIGHT	143	250	250	250	0.00
544.000 RENTALS AND LEASES	1,039	2,000	2,000	2,000	0.00
546.000 REPAIRS & MAINTENANCE- GENERAL	52,444	7,000	7,000	10,000	42.86
549.010 OTH CURR CHG-PROMOTIONS	1,027	1,500	1,500	1,500	0.00
552.000 OPERATING SUPPLIES	14,180	41,720	41,720	23,050	-44.75
552.100 UNIFORMS	195	300	300	300	0.00
552.900 OPERATING EXP-CHILDRENS PROG	1,608	3,500	3,500	3,500	0.00
554.000 BOOKS,DUES,EDUCATION,SCRIPT	54,252	57,110	57,110	57,810	1.23
Total OPERATING EXPENSES	134,320	135,880	135,880	117,710	-13.37
Total LIBRARIES	434,404	445,435	445,435	456,415	2.47

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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	1,286,000	1,286,000	1,429,500	11.16
581.400 TRANSFER TO WATER FD - DEFICIT	0	0	0	0	0.00
Total TRANSFERS	1,286,000	1,286,000	1,286,000	1,429,500	11.16
Total INTERFUND TRANSFERS	1,286,000	1,286,000	1,286,000	1,429,500	11.16

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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	34,777	221,000	221,000	196,000	-11.31
Total OTHER USES	34,777	221,000	221,000	196,000	-11.31
Total RESERVE FOR CONTINGENCY	34,777	221,000	221,000	196,000	-11.31

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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	10,017,662	10,942,604	10,942,604	13,673,400	24.96
Total GENERAL FUND	1,141,882	0	0	2,000	0.00
Fund: 401 - WATER SYSTEM					
Revenues					
Dept: 533.000 WATER SYSTEM OPERATIONS					
Acct Class: 3400 CHARGES FOR SERVICES					
343.300 WATER UTILITY REVENUE	1,984,757	2,048,000	2,048,000	2,120,000	3.52
343.310 FIRE HYDRANT- MAINTENANCE FEE	30,720	30,720	30,720	30,720	0.00
Total CHARGES FOR SERVICES	2,015,477	2,078,720	2,078,720	2,150,720	3.46
Acct Class: 3600 MISCELLANEOUS REVENUES					
361.000 INTEREST ON INVESTMENTS	14,574	17,000	17,000	17,000	0.00
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	1,347	0	0	0	0.00
369.400 OTHER MISCELLANEOUS REVENUES	4,194	3,000	3,000	3,000	0.00
Total MISCELLANEOUS REVENUES	160,116	160,000	160,000	160,000	0.00
Acct Class: 3800 OTHERS SOURCES-NON-REVENUE					
381.100 TRANSFER FROM GENERAL FUND	1,286,000	1,286,000	1,286,000	1,429,500	11.16
384.100 PROCEEDS FRM STATE LOAN FUND	0	5,000,000	5,000,000	0	-100.00
389.800 CONNECTION FEES	15,000	0	0	0	0.00
389.900 APPROPRIATION FROM RESERVE	0	775,266	775,266	398,242	-48.63
389.910 APPROPRIATION FROM R & R	0	0	0	0	0.00
Total OTHERS SOURCES-NON-REVENUE	1,301,000	7,061,266	7,061,266	1,827,742	-74.12
Total WATER SYSTEM OPERATIONS	3,476,592	9,299,986	9,299,986	4,138,462	-55.50

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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	679,204	678,500	678,500	674,000	-0.66
514.000 OVERTIME	31,543	30,000	30,000	30,000	0.00
515.100 SHIFT DIFFERENTIAL PAY	5,215	6,000	6,000	6,000	0.00
515.200 EDUCATION INCENTIVE PAY	0	0	0	0	0.00
521.000 FICA TAXES	53,078	54,700	54,700	55,000	0.55
522.000 RETIREMENT CONTRIBUTIONS	104,094	84,000	84,000	71,500	-14.88
523.000 HEALTH INSURANCE/ALLOWANCE	235,897	207,000	207,000	225,000	8.70
524.000 WORKERS' COMPENSATION	24,333	33,000	33,000	35,000	6.06
526.000 COMPENSATED ABSENCES	7,082	0	0	0	0.00
Total PERSONAL SERVICES	1,140,445	1,093,200	1,093,200	1,096,500	0.30
Acct Class: 5030 OPERATING EXPENSES					
531.000 PROFESSIONAL FEES	24,025	99,934	99,934	85,000	-14.94
534.000 OTHER CONTRACTUAL SERVICES	15,154	11,500	11,500	8,000	-30.43
540.000 TRAVEL AND PER DIEM	1,885	1,000	1,000	2,500	150.00
540.100 TRAINING & DEVELOPMENT	2,070	1,455	1,455	2,910	100.00
541.000 COMMUNICATIONS	4,729	5,500	5,500	5,500	0.00
541.100 POSTAGE & FREIGHT	230	200	200	200	0.00
543.000 UTILITY SERVICES	238,381	329,000	329,000	355,000	7.90
545.000 INSURANCE & BONDS	106,560	130,000	130,000	130,000	0.00
546.000 REPAIRS & MAINTENANCE- GENERAL	192,838	256,851	256,851	175,000	-31.87
546.100 REPAIRS & MAINTENANCE- VEHICLE	300	2,000	2,000	2,000	0.00
546.200 RENEWALS & REPLACEMENTS	0	172,500	172,500	172,500	0.00
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	160,976	172,000	172,000	154,955	-9.91
552.100 UNIFORMS	3,740	5,000	5,000	6,000	20.00
552.250 OPERATING SUPPLIES- SAFETY	0	1,000	1,000	16,000	1500.00
552.400 OPERATING SUPPLIES-GASOLINE	528	1,250	1,250	1,250	0.00
554.000 BOOKS, DUES, EDUCATION, SUBSCRIPT	375	1,610	1,610	1,610	0.00
559.000 DEPRECIATION	692,498	0	0	0	0.00
Total OPERATING EXPENSES	1,742,839	1,494,425	1,494,425	1,422,050	-4.84
Acct Class: 5060 CAPITAL OUTLAY					
562.000 BUILDINGS	0	0	0	0	0.00
563.000 IMPROVEMENTS OTHER THAN BLDG.	0	5,416,750	5,416,750	120,000	-97.78
564.000 MACHINERY AND EQUIPMENT	0	31,896	31,896	0	-100.00
Total CAPITAL OUTLAY	0	5,448,646	5,448,646	120,000	-97.80
Acct Class: 5070 DEBT SERVICE					
571.500 PRINCIPAL- R.O. STATE LOAN	0	601,000	601,000	617,888	2.81
571.700 PRINCIPAL-2005 REFUNDING LOAN	0	0	0	0	0.00
571.800 PRINCIPAL-R.O. EXPANSION	0	198,000	198,000	204,350	3.21
571.830 PRINCIPAL-A1A DIRECT LOAN	0	37,000	37,000	37,500	1.35
571.850 PRINCIPAL- ARRA LOAN	-66,065	135,000	135,000	138,771	2.79
571.900 SRF LOAN PRINCIPAL- WIIP 2017	0	0	0	143,000	0.00
572.200 INTEREST- R.O. STATE LOAN	154,091	137,000	137,000	120,540	-12.01
572.700 INTEREST-2005 REFUNDING LOAN	0	0	0	0	0.00
572.800 INTEREST-R.O. EXPANSION	105,537	99,000	99,000	92,540	-6.53
572.830 INTEREST- A1A DIRECT LOAN	16,532	15,500	15,500	14,680	-5.29
572.850 INTEREST-ARRA LOAN	133,012	63,000	63,000	59,541	-5.49
572.855 INTEREST- CAPITALIZED INTEREST	0	0	0	0	0.00
572.900 SRF LOAN INTERST- WIIP 2017	0	0	0	0	0.00
Total DEBT SERVICE	343,106	1,285,500	1,285,500	1,428,810	11.15
Acct Class: 5090 OTHER USES					
599.000 RESERVE FOR CONTINGENCY	40	17,139	0	71,102	0.00

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: 401 - WATER SYSTEM					
Expenditures					
Dept: 533.000 WATER SYSTEM OPERATIONS					
Total OTHER USES	17,139	0	0	71,102	0.00
Total WATER SYSTEM OPERATIONS	3,243,528	9,321,771	9,321,771	4,138,462	-55.60

TOWN OF HIGHLAND BEACH CAPITAL OUTLAY REQUESTS FISCAL YEAR 2017-2018

Dept: 533.000 - WATER

* 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: 401 - WATER SYSTEM					
Expenditures					
Total Expenditures	3,243,528	9,321,771	9,321,771	4,138,462	-55.60
Total WATER SYSTEM	233,064	-21,785	-21,785	0	0.00
Fund: 402 - SEWER SYSTEM					
Revenues					
Dept: 535.000 SEWER SYSTEM OPERATIONS					
Acct Class: 3400 CHARGES FOR SERVICES					
343.500 SEWER UTILITIES REVENUE	1,022,246	1,034,000	1,034,000	1,070,190	3.50
Total CHARGES FOR SERVICES	1,022,246	1,034,000	1,034,000	1,070,190	3.50
Acct Class: 3600 MISCELLANEOUS REVENUES					
361.000 INTEREST ON INVESTMENTS	5,736	6,000	6,000	6,000	0.00
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	5,736	6,000	6,000	6,000	0.00
Acct Class: 3800 OTHERS SOURCES-NON-REVENUE					
389.800 CONNECTION FEES	5,000	0	0	0	0.00
389.900 APPROPRIATION FROM RESERVE	0	96,510	96,510	379,945	293.68
389.910 APPROPRIATION FROM R & R	0	0	0	0	0.00
Total OTHERS SOURCES-NON-REVENUE	5,000	96,510	96,510	379,945	293.68
Total SEWER SYSTEM OPERATIONS	1,032,982	1,136,510	1,136,510	1,456,135	28.12

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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	0	0	105,000	0.00
534.000 OTHER CONTRACTUAL SERVICES	3,786	4,000	4,000	14,000	250.00
543.000 UTILITY SERVICES	29,182	39,000	39,000	40,000	2.56
543.100 SEWAGE TREATMENT-CITY OF DELRA	735,487	750,000	750,000	750,000	0.00
545.000 INSURANCE & BONDS	4,455	6,500	6,500	6,500	0.00
546.000 REPAIRS & MAINTENANCE- GENERAL	103,528	74,500	74,500	99,500	33.56
546.200 RENEWALS & REPLACEMENTS	0	121,510	121,510	121,510	0.00
549.100 ADMINISTRATIVE CHARGES	140,000	140,000	140,000	140,000	0.00
552.000 OPERATING SUPPLIES	0	1,000	1,000	1,000	0.00
559.000 DEPRECIATION	93,220	0	0	0	0.00
Total OPERATING EXPENSES	1,109,658	1,136,510	1,136,510	1,277,510	12.41
Acct Class: 5060 CAPITAL OUTLAY					
562.000 BUILDINGS	0	0	0	40,000	0.00
563.000 IMPROVEMENTS OTHER THAN BLDG.	0	0	0	80,000	0.00
564.000 MACHINERY AND EQUIPMENT	0	0	0	0	0.00
Total CAPITAL OUTLAY	0	0	0	120,000	0.00
Acct Class: 5090 OTHER USES					
599.000 RESERVE FOR CONTINGENCY	0	0	0	58,625	0.00
Total OTHER USES	0	0	0	58,625	0.00
Total SEWER SYSTEM OPERATIONS	1,109,658	1,136,510	1,136,510	1,456,135	28.12

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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	1,109,658	1,136,510	1,136,510	1,456,135	28.12
Total SEWER SYSTEM	-76,676	0	0	0	0.00

TOWN OF HIGHLAND BEACH CAPITAL OUTLAY REQUESTS FISCAL YEAR 2017-2018

Dept: 535.000 - SEWER

* 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**

Capital Improvement Plan

 <p>Town of Highland Beach, Florida</p>	Capital Improvement Plan
	Fiscal Year: 2018 - 2022
	Effective Date: October 1, 2017
	Adopted Date: TBD

OBJECTIVE:

The objective of the Capital Improvement Plan (CIP) is to identify and plan on an annual basis the immediate and projected capital improvement needs of the Town over a continuing five-year period.

The objective of the CIP is to:

- Respond to the needs and demands of the public and town government;
- Support the long and short-range economic, social, and environmental development policies of the town;
- Achieve the level of service identified in the adopted Comprehensive Plan.

METHOD OF OPERATION:

A. Introduction

The CIP is a five-year plan for the Town's determination and prioritization of major projects and expenditures which is reviewed and revised annually. It coordinates planning, financing, infrastructure, and facilities improvements to meet the needs of the Town and additional governmental mandates. The CIP lists each proposed capital project, the year it is expected to be started, the amount expected to be expended in each year of the Plan, and the proposed method of financing these expenditures. The first year of the CIP is enacted annually as the fiscal year's capital budget. With each annual update, the preceding fiscal year is deleted from the Plan and a fifth year added.

The Town must maintain current capital assets as well as continue development of new capital assets as the Town changes. Allocating resources requires a combination of consistent policy guidelines and sound fiscal management. Each year a Plan is prepared by staff, presented to the Commission for input and policy decisions and finally approved by the Town Commission.

B. Capital Improvement Plan Process

Only projects that meet the definition of a capital improvement are included in the CIP. Capital improvements are defined as physical assets, constructed or purchased, that have a minimum useful life of three (3) years and a minimum cost of \$25,000.

Examples of typical capital improvements are:

- New and expanded physical facilities for the community of relatively large size, and over the \$25,000 threshold;
- Large scale rehabilitation or replacement of existing facilities;
- Major pieces of equipment which are expensive and have a relatively long period of usefulness;
- The cost of engineering or architectural studies and services relative to the improvement; and
- The acquisition of land for a community facility such as a park, path, sewer line, etc.

Each year, the CIP is prepared from project requests submitted to Finance by the various departments of the Town. The forms require a project description, justification, cost estimates, and implementation schedule.

After compilation of the requests, projects are reviewed by the Town Manager. This review, along with available funding, forms the basis of the plan recommended by Staff to the Town Commission.

The recommended plan is then used by the Town Manager in the development of the annual operating budget which becomes effective October 1st of each year. The first year of the five-year Plan reflects the Capital Budget with the following four years becoming the CIP. The CIP is adopted by Town Commission along with the adoption of the annual operating budget, without commitment to expenditures or appropriations beyond the first year.

C. Responsibilities in Plan Preparation

Requesters of Capital Projects

It is the responsibility of department directors or departments with plans requiring funds for capital improvement projects during the forthcoming five-year period, to initiate project requests no less than annually, formulated into a plan that states the Town's need for each project, as well as its relative importance in the department's plan. Requesters of Capital Projects will be responsible for preparing inventories of capital facilities. They will analyze need, research and provide service levels, along with assessing operating impacts. The requesters will further propose specific capital improvement projects.

Finance Director

The Finance Director provides information on proprietary funds, primarily with regard to their

bonding potential and debt management. Finance also provides revenue forecasts and assists in the review and evaluation of project financing when requested. Finance also is to:

- Provide information concerning the Town's financial resources;
- Prepare and distribute the package used by departments and agencies submitting requests;
- Provide assistance to departments and agencies in the preparation of requests;
- Receive, review, and coordinate all requests;
- Provide staff assistance in the formulation of their recommendation regarding the consistency of the Plan with the Comprehensive Plan;
- Provide assistance in preparing the Town Commission adopted Plan; and
- Publish and distribute the adopted Plan.

Town Manager

The Town Manager is responsible for final review and approval of the proposed CIP before submission to the Town Commission.

Advisory Groups

When applicable, advisory groups, committees, or commissions, may be requested by the Town Manager and/or the Town Commission to provide the following services in support of the CIP:

- Assist staff by setting goals, policies, standards, review criteria, operating impacts, and other parameters that will guide the development of the CIP.
- Review the CIP scenarios and suggest changes or additions to the requesting departments/divisions.
- Review proposed capital improvements projects and financing plans and suggest changes to the departments/divisions.
- Review drafts of the CIP and make recommendations.
- Assist with legislative requirements.

Town Commission

The Town Commission finalizes and adopts the five-year CIP along with the Town's annual budget. The first year of the CIP is enacted as the capital budget.

Town of Highland Beach Capital Improvement Plan FY2018 thru FY2022

Fund	Project Name	Initial Cost (est.)	Funding Source
GF- Public Works	Walkpath Replacement	\$ 2,100,000	GF Reserves or Penny Surtax
GF- Public Works	Repave Town Parking Lot	\$ 150,000	General Fund's Unassigned FB
GF- Public Works	Replace Facility Gates	\$ 30,000	General Fund's Unassigned FB
GF- Public Works	Bel Lido Bride Repairs	\$ 175,000	General Fund's Unassigned FB
GF- Police	Motorola Portable Radios	\$ 98,700	General Fund's Unassigned FB
Water System	Fire Hydrants	\$ 150,000	Water Fund's Unassigned FB
Sewer System	Lift Station Security/Appearance	\$ 40,000	Sewer Fund's Unassigned FB
Sewer System	Lift Station Switch Gear	\$ 75,000	Sewer Fund's Unassigned FB
GF- Public Works	A/C Replacements (3)	\$ 70,000	General Fund's Unassigned FB
GF- Public Works	Replace PW Boom Pickup	\$ 100,000	General Fund's Unassigned FB
Water System	AC Chiller #1 Replacement	\$ 80,000	Water Fund's Unassigned FB
Water System	Water Pressure Booster	TBD	Water Fund's Unassigned FB
Sewer System	Lift Station #5 rehab	\$ 150,000	Sewer Fund's Unassigned FB
Sewer System	Lift Station Panel Upgrades	TBD	Sewer Fund's Unassigned FB
GF- Public Works	Replace- Forklift	\$ 30,000	General Fund's Unassigned FB
GF- Police	Replace Police Vehicles (2)	\$ 56,000	General Fund's Unassigned FB
Water System	AC Chiller #2 Replacement	\$ 80,000	Water Fund's Unassigned FB
Water System	Replace Chemical Storage Tanks	\$ 100,000	Water Fund's Unassigned FB
GF- Police	Replace Police Cars (2)	\$ 68,000	General Fund's Unassigned FB
GF- Public Works	Vehicle Replacements (2)	\$ 65,000	General Fund's Unassigned FB
GF- Police	Replace Police Vehicles (2)	\$ 56,000	General Fund's Unassigned FB
Water System	Catwalk- Air Scrubber	\$ 75,000	Water Fund's Unassigned FB
Water System	Replace SUV- Ford Escape	\$ 30,000	Water Fund's Unassigned FB
Water System	Replace Pickup Long Bed Truck	\$ 30,000	Water Fund's Unassigned FB

OVERVIEW- Year One of the CIP- Budget FY2017-2018

The first year of the Capital Improvement Program, FY2017-2018, is the basis for actual appropriations authorized by the Town of Highland Beach Commission for capital projects when adopting the Annual Budget. The total FY2018 CIP budget is approximately \$2.818 million. This amount includes both Governmental and Enterprise Fund projects.

Major Highlights of Year One of the CIP (FY2016-2017)

General Fund- Public Works (walkpath replacement): \$2,100,000

The Highland Beach walkpath is in need of rehabilitation. The overall environment has been harsh on the years old path. The Town has spent considerable money over the last few years maintaining and fixing the worst areas; however, Staff believes it is time to replace the entire walkway. Also, recommended in this replacement are aesthetic improvements to the walkpath which may include decorative pathway lighting at the intersections, decorative street sign posts, the provision of benches, trash cans, or other types of hardscape features and for the replacement of Town monument signs “in kind” at the Town limits.

The Town is in the process of developing a preliminary design and opinion of probable cost that can be used to decide on a final plan. This project will exceed the Commission’s chartered spending authority of \$350,000. Thus, the project will need to be placed on a voter-referendum once a final plan is decided upon.

General Fund- Public Works (repave town hall parking lot): \$150,000

The Town Hall Complex and Fire Station's parking lots are in poor condition. This project would re-pave the parking lots and re-level as necessary. The parking curbs would be removed during the process and re-installed after the new asphalt is laid down. New painted parking lines and thermo plastic markings for other legends are included as part of the project.

Funding for this project could be made available from an allocation of the General Fund’s Unrestricted Fund Balance.

General Fund- Public Works (replace facility gates): \$30,000

This project was originally scheduled for FY16, however was deferred until FY18 because of pending construction activity.

Note: Changing from swinging gates to sliders will create an additional parking spot for Department Vehicles.

General Fund- Public Works (Bel Lido Bridge Repairs): \$175,000

Construction and inspection of the designed improvements to the Bel Lido Bridge. This will address deficiencies identified from past FDOT inspections.

General Fund- Police (Motorola Radio Replacement): \$98,700

Purchase of new police radios are necessary to be in compliance with the communications

P25 Project upgrade for all police departments in the county. The current police radios will not work when the change is made at the Palm Beach County Sheriffs Office.

Water System- Fire Hydrant Replacement: \$120,000

This project is to replace the publically-owned fire hydrants that run along the West side of SR A1A. These hydrants are over forty years old and were not part of the 2009 project that replaced the water mains and hydrants on the East side of SR A1A.

To ensure adequate fire suppression capabilities and enable the department to regularly flush out sediments that may accumulate in the distribution system, it would be prudent to replace these hydrants. It will also provide for a uniform manufacturer & spare parts inventory.

Estimated Total - \$120,000

Sewer System- Lift Station Security and Appearance Enhancements: \$40,000

Security & appearance enhancements will add fencing and/or plantings as necessary to camouflage & improve the security of sewage pump stations.

Sewer System- Lift Station Switchgear: \$75,000

By installing an automatic switchgear at Lift Station #1 it will allow for automatic switchover to emergency power during power outages. Currently this procedure requires operator intervention. This project would decrease the possibility of a raw sewage overflow, especially during a severe storm event or prolonged Power outage.

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OVERVIEW- Year Two of the CIP (FY2018-2019)

In the Five-Year CIP work plan, only the first year, FY2017-2018, is actually appropriated. The remaining four years are a work plan that is subject to change as time goes on. The expenditure total for FY2018-FY2019 totals \$400k. This amount includes both Governmental and Enterprise Fund.

Major Highlights of Year Two of the CIP (FY2018-2019)

General Fund- Public Works (AC replacements): \$70,000

Due to the age and condition of this equipment, replacement units are anticipated to be necessary for the Fire Department (\$20,000) and the Library (\$50,000).

General Fund- Public Works (boom truck): \$100,000

Replace 2005 Ford F-550 Boom Truck

By FY19 this vehicle will be fourteen years old. It is anticipated to be in such condition by that time that a replacement vehicle will be warranted to ensure safety, reliability and performance.

Water System- AC Chiller 1 Replacement- \$80,000

Replace west (#1) chiller used to provide AC at the WTP. The AC unit provides cooling to critical components of plant equipment, such as VFD's and SCADA System. The ability to reliably produce water would be compromised in the event of a prolonged absence of AC.

Due to the units constantly being surrounded by salt air, the AC units are prone to corrosion.

Water System- Water Pressure Booster- TBD

Design & Construct Water Pressure Booster Station depending on the results of the feasibility study.

Sewer System- Lift Station #5 Rehab- \$150,000

Construct Design improvements to Lift Station #5 Note: Previous FY allocated a total of \$50K for improvements. Did not advance the project because contractors would not bid on the project without specifications. Piping and valves are over 30 years old & repair sleeves are being used to patch holes in pipes. Valves are located in a deep vault and are difficult to operate. This work should be accomplished before it becomes a major issue. Recommend preparing engineering specifications for station rehabilitation in FY18; construct designed improvements in FY19.

Sewer System- Lift Station Panel Upgrades- TBD

Construct Design Improvements: replacement electrical panels for Lift Stations 1, 2 & 3 Panels are aging and in poor condition. Design improvements in FY18, construct in FY19 or as a future CIP.

OVERVIEW- Years Three through Five of the CIP (FY2019-FY2022)

The further out the CIP looks the more unreliable the information becomes. This is due to changes in administration, financial conditions, legislation, community needs, environmental needs, and other economic impacts. For that reason, the CIP does not go into deep detail with regard to justification and funding for the projects listed in the 3-5 year range of the table.