

# ADOPTED ANNUAL OPERATING BUDGET

2016-2017



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

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## ADOPTED OPERATING BUDGET

### FISCAL YEAR 2016-2017

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**2016 - 2017**

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

**FOR THE**

**FISCAL YEAR BEGINNING OCTOBER 1, 2016**

**TOWN COMMISSION**

Bernard Featherman, Mayor

William Weitz, Ph.D., Vice-Mayor

Louis P. Stern, Commissioner

Carl Feldman, Commissioner

Rhoda Zelniker, Commissioner

**TOWN MANAGER**

Valerie Oakes, Interim Town Manager

**TOWN ATTORNEY**

Glen Torcivia

**DEPARTMENT HEADS**

Valerie Oakes

Town Clerk

Cale D. Curtis

Finance Director

Craig Hartmann

Chief of Police

Michael Desorcy

Building Official (Contract)

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  
FAX 561-265-3582

Mayor:  
Bernard Featherman  
Vice Mayor:  
William Weitz, Ph.D.  
Commissioners:  
Louis P. Stern  
Carl Feldman  
Rhoda Zelniker  
Town Manager:  
Beverly M. Brown

TO: Honorable Mayor, Vice Mayor and Commissioners

FROM: Valerie Oakes, Interim Town Manager

Date: October 1, 2016

Subject: FY 2016-2017 Adopted Annual Budget

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## Introduction

In accordance with the requirements of State Statutes and Chapter 2-Administration, Article III, Section 2-48 (4) of the Town of Highland Beach Municipal Code, the adopted budget for the fiscal year beginning October 1, 2016 and ending September 30, 2017 is presented using the millage rate of 3.25.

**The adopted budget is brought before you where, for the fifth consecutive year, there is an improvement in the taxing base of Highland Beach.** Staff is pleased to report that the Town's 2016-2017 taxable assessed value (TAV) is estimated to be \$2,215,236,856, an increase of 6.74 %. The new taxable value is still below the fiscal year 2007 high of \$2.3 billion. Nonetheless, the Town's property values are continuing to climb and should keep going up over the next few years.

The overall economic condition of the Town of Highland Beach is thriving. During the course of the past few years, new construction and re-development has added substantially 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 reliable increase in ad valorem tax revenues year over year. The Town is nearly built-out, with just a few remaining parcels that are available for low-density development. In 2015, ground-breaking began on the construction of a multi-story condominium on one of the larger vacant parcels. This development will add significant tax base to the community next year. The trend of replacing the older single-family homes with larger multi-story homes has continued throughout the community and several condominiums have undergone



major restoration work. These are sure signs that Highland Beach property values will continue to flourish.

Last Fiscal Year, the Town Commission took advantage of the increasing property values and was able to lower the tax rate to 3.5 mills, one of the lowest in Palm Beach County. This rate was enough to cover the reoccurring operating expenditures and offset some of the reserves needed to cover capital projects. Another increase to the Town's property values should provide enough tax revenue to cover operating expenses and, again, offset the financial needs of the Town's Capital Improvement Plan. At the start of the Fiscal Year 2017 budget process, Staff recommended that the Town Commission and set the tentative maximum millage at the rolled back rate of 3.2816 mills. This rate would be a 6.24% decrease and would keep the town's ad valorem tax levy neutral. ***Due to a taxable value increase, conservative budgeting and a healthy reserve, the Commission was able to lower the rate even further to 3.25 mills.***

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, 2016:

<b>FUND BALANCE (Oct 1, 2016)</b>	<b>% of G.F. Budget</b>	<b>Amount</b>
Non-spendable	0.05%	\$5,000
Assigned- Disaster Recovery	6.87%	\$750,000
Assigned- Budget Stabilization	16.70%	\$ 1,823,124
Unassigned	45.80%	\$ 5,000,000
<b>Total Fund Balance</b>	<b>69.42%</b>	<b>\$7,578,124</b>

The Town's unassigned fund balance represents approximately 46% of the proposed FY 2017 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 \$750,000 on October 1, 2016. Unassigned (surplus) fund balance is estimated to begin FY 2016 with approximately \$5 million.

### **Operating Tax**

For a fifth consecutive year, the Town's tax base (property values) has increased. Using the tax rate of 3.25 mills the Town can expect to collect \$6,911,000 in ad valorem taxes. If the Commission chose to stick with the "rolled back" tax rate (3.2816 mills), the Town would raise an additional \$68k in taxes that could be used to build up reserves for future capital projects and/or periods of economic downturn.

### **Debt Service Tax**

As the Town continues to pay down principal and interest on its debt, the debt service tax rate will decline. To satisfy its debt obligations for FY 2016-2017, **the Town's required debt service millage rate will be set at 0.6060. This is 6.09% less 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 \$1,286,000 to the Water Fund for repayment of the approved debt.

### **Total Tax Rate**

**Therefore, the total adopted tax rate for the 2016-2017 fiscal year of the Town of Highland Beach is 3.8560 (3.25+ 0.6060), an overall tax rate decrease of 0.2893 mills or 6.98%.**

### **Budget Highlights**

The budget is submitted in balanced condition, utilizing an adopted operating millage rate of 3.25. 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 will increase by \$17,800, or to decrease by 0.4%.

- This budget includes the addition of a full-time code enforcement officer. Estimated total cost \$95,000 including benefits.
- A summary of changes to employee Salaries/Wages (**for non-bargaining employees only**) is as follows:
  - All non-bargaining employees will receive a 3% adjustment October 1<sup>st</sup>.
  - Longevity Bonuses for eligible employees.
  - Health Insurance- the Town implemented a major change going from a PPO insurance plan to a much cheaper HMO plan. This measure will save the Town approximately \$56,000 next year.
  - The insurance allowance/stipend was eliminated saving the Town \$32,000.
- Salaries and benefits for Police Department employees covered under the Collective Bargaining Agreement (CBA) remain the same. They will not be subject to any of the changes mentioned above. The CBA's basic benefits are as follows
  - Merit Raises up to 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 0.2% or \$1,000. The following chart provides the contribution rates set by the State of Florida.

FRS	Contribution Rates (% of Salary)	
Employee Class	2015-2016	2016-2017
Regular	7.17%	7.52%
Special Risk	21.92%	22.57%
Elected Officials	42.15%	42.47%
Senior Management	21.31%	21.77%
DROP	12.80%	12.99%

- Health insurance premiums for bargaining and non-bargaining employees are down 5.2% or \$43k.



- **Operating** Total operating expenditures of the General, Water and Sewer Funds are proposed to increase by 3.4% or \$279K. It is important to note that the operating expenditures include an approximate \$500,000 increase in the Fire Rescue Agreement.
- **Capital** Capital Expenditures of the Town total \$5,496,000, approximately \$38k (0.7%) more than the prior year. \$5 million of the capital budget is associated with the Water Infrastructure Improvement Projects (WIIP) that went to referendum in March 2015. The \$5 million dollar project has been under design throughout FY 2016 and the Town expects to award construction contracts by the end of November 2016.
- **Debt Service** Total debt service payments are \$1,285,500, a decrease of \$2,100 from the prior year.

## **GENERAL FUND**

### **G. F. Revenues**

Applying the adopted millage tax rate of 3.25 to this year's taxable value generates a little over \$6.91 million in ad valorem taxes. This amount is \$67k less than last year's levy.

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 in balanced with a \$153,000 Appropriation from Reserves. The budgeted Reserve for Contingency is \$221,000. This is an excellent indication that the Town's General Fund is on track with current (reoccurring) revenues meeting current (reoccurring) expenditures.

All that said, the General Fund budget is estimating \$10,916,910 in revenues and reserve allocations, only *\$90k more than the prior year's amended budget*.

### **General Fund Expenses**

The General Fund's Operating Budget has increased by \$195,000. However, this increase in operating expenses is misleading due to the fact that the Fire/Rescue Services Agreement with the City of Delray Beach was renewed at an additional cost of over \$500k from the prior year. **Thus, the Town's direct operating expense budget for all departments (excluding the Fire/Rescue) has actually decreased.** A summary of major changes to operating expenses is below:

- **Commission-** The Commission's budget has been reduced by over \$10k by eliminating one Highlander publication.
- **Legal Counsel-** Budget increased \$35k for collective bargaining.
- **Post Office-** The Post Office budget was decreased by \$15,000. Prior year, the Town spent \$15,000 on updating the interior of the office.
- **Other General Gov't-** The OGG budget has been reduced by \$10,000. Actual expenses of utilities and insurance have been reduced.
- **Police Department-** The Police Department operating budget decreased another \$20k and is down to \$139,000 for the year. The PD budget for vehicles (gas, maintenance, etc...) has steadily gone down since the Town began purchasing new, more efficient patrol vehicles.
- **Fire-** The Fire Rescue budget is estimated to be \$3.87 million. This is up from last year's budget estimate of \$3.5 million. The increase in costs is the result of a new 10 year agreement with the City of Delray Beach. The agreement provides that the Town will pay for the full and actual costs providing the service and includes 2 new vehicle apparatus (Rescue and Ladder Truck). Also, new to this Agreement is a stipulation that requires the City of Delray to the return to the Town all of the medical transport collections that are generated by Highland Beach transports. The medical billings/collection were approximately \$40k last fiscal year.
- **Building Dept-** The Building Dept budget is increased by \$128k. This budget includes the addition of a full-time code enforcement officer an upgrade to permitting software.
- **Library-** The Library's budget is \$70,000 less than the prior year. The \$70k represents the replacement of the carpet in the Library last year.

### **Reserve**

The Reserve for Contingency is budgeted at \$221k. 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:

- **Police Department-** Purchase two (2) Ford Police Interceptor SUVs to replace 2 existing patrol vehicles.- \$79,500

**Capital Improvement Requests total \$79,500.** 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**

Last year, the Town hired a consultant to perform a revenue sufficiency and rate study on the water and sewer systems. That Study resulted in the Town Commission adopting a rate structure that has 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 minimum rate increase will be 2.4%. 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 proposed Water Fund budget has a shortfall of approximately \$743,000. This is an increase from the \$640,000 shortfall of the prior year.

The budget gap is closed with an allocation from the fund's unassigned reserves, which is estimated to be \$4.4 million.

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. Staff estimates these projects to be approximately \$5 million from design to service. Funding will be provided through the low-interest loan program administered by the State of Florida Department of Environmental Protection's State Revolving Fund loan program.

**Operating Costs** are consistent with the prior year. They are estimated to be \$41,000 less than the prior year. The operating/repairs budget includes (\$150,000) for replacement of 168 cartridge membranes in the second (Train "C") of three trains in the reverse osmosis water treatment system. The repairs budget also includes \$75,000 for the replacement of the pipe line that fills the elevated water tower. These two items are considered capital repairs and are also included in the 5 year CIP.

#### **Capital Outlay Requests** include:

- Side Street Water Main Replacement Project- \$3,750,000
- Lime Slurry/Co2 System- \$1,250,000
- Clearwell Rehab- \$114,000
- Concealment Wall- \$149,000
- Replacement of Fire Hydrants- \$154,000

Principal and Interest payments on debt are covered by a transfer from the General Fund in the amount of \$1,286,000.



### 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 \$96,000 from its unassigned reserves (est. \$1.7 million) to balance its budget. This is down from \$180k in the prior year.

### 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
2016-2017	GF- Police	Replace Police Cars (2)	\$ 79,500	General Fund's Unassigned FB
	Water System	Replace Fire Hydrants	\$ 160,000	Water Fund's Unassigned FB
	Water System	Replace RO Cartidges in Train C	\$ 150,000	Water Fund's Unassigned FB
	Water System	Replace Elevate Tank Fill Pipe	\$ 75,000	Water Fund's Unassigned FB
	Water System	Rehab Clearwell	\$ 113,750	Water Fund's Unassigned FB/SRF Loan
	Water System	Concealment Wall	\$ 149,000	Water Fund's Unassigned FB/SRF Loan
	Water System	Lime Slurry/Co2 Delivery System	\$ 1,250,000	SRF Loan
	Water System	Water Mains- Replacements	\$ 3,750,000	SRF Loan
2017-2018	GF- Public Works	Walkpath Replacement	TBD	General Fund's Unassigned FB
	GF- Public Works	Repave Town Parking Lot	\$ 110,000	General Fund's Unassigned FB
	GF- Public Works	Replace Facility Gates	\$ 25,000	General Fund's Unassigned FB
	Water System	Replace RO Cartidges in Train B	\$ 150,000	Water Fund's Unassigned FB
2018-2019	GF- Public Works	A/C Replacements (3)	\$ 150,000	General Fund's Unassigned FB
	GF- Public Works	Replace PW Boom Pickup	\$ 100,000	General Fund's Unassigned FB
	GF- Public Works	Replace ORV (Gator)	\$ 15,000	General Fund's Unassigned FB
	Water System	AC Chiller #1 Replacement	\$ 80,000	Water Fund's Unassigned FB
2019-2020	GF- Public Works	AC Replacement (Town Hall)	\$ 30,000	General Fund's Unassigned FB
	GF- Public Works	Replace- Forklift	\$ 30,000	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 (3)	\$ 95,000	General Fund's Unassigned FB
	Water System	Catwalk- Air Scrubber	\$ 25,000	Water Fund's Unassigned FB
	Water System	Replace SUV- Ford Escape	\$ 30,000	Water Fund's Unassigned FB
	Water System	Air Scrubber Catwalk	\$ 75,000	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. He accurately takes every number, every project and every request...along with a myriad of changes along the way...and organizes this comprehensive document. Together, the entire staff is pleased to present you with this financially sound 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 fifth consecutive year due to favorable assessments and new construction. The increase in property values and sound fiscal planning has provided the Commission with the ability to reduce taxes. The proposed budget is balanced and it addresses all of the Town's current needs, maintains service levels, and preserves employee benefits.

With the 2016-2017 Operating Budget before you, we wish to thank the Town Commission for their time and efforts in preparing this document.

Respectfully submitted,

A handwritten signature in black ink that reads "Valerie Oakes". The signature is fluid and cursive, with the first name "Valerie" and the last name "Oakes" clearly distinguishable.

Valerie Oakes  
Interim Town Manager



## **RESOLUTION NO. 16-007 R**

**A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF HIGHLAND BEACH, FLORIDA, ADOPTING A FINAL MILLAGE RATE OF 3.25 MILS FOR THE TOWN'S GENERAL OPERATING FUNDS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2016 AND ENDING SEPTEMBER 30, 2017; PROVIDING THAT THE FINAL MILLAGE RATE OF 3.25 MILS IS 0.963 PERCENT LESS THAN THE COMPUTED ROLLED BACK RATE OF 3.2816 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, 2016 and ending September 30, 2017, is hereby set at 3.25 Mils, plus 0.6060 for voted debt service, for a final millage rate of 3.856**

**Section 2. The final millage rate of 3.25 is 0.963 percent less than the computed rolled-back rate of 3.2816.**


**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.**

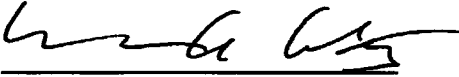
**Section 4. All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.**



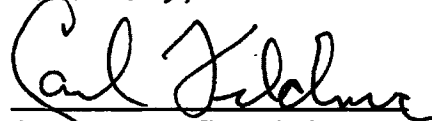
**Section 5.** This Resolution shall become effective immediately upon passage.

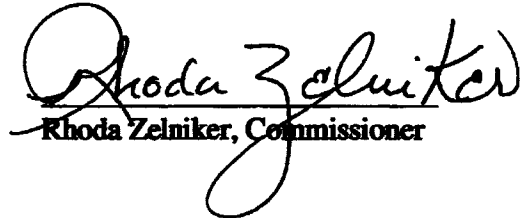
**PASSED AND ADOPTED THIS 27<sup>th</sup> DAY OF SEPTEMBER, 2016.**

  
Bernard Featherman, Mayor


  
William Weitz, Vice Mayor

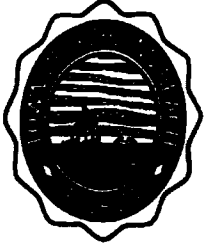
  
Louis P. Stern, Commissioner

  
Carl Feldman, Commissioner

  
Rhoda Zelniker, Commissioner

**ATTEST:**

  
Valerie Oakes  
Town Clerk



## **RESOLUTION NO. 16-008 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, 2016 AND ENDING SEPTEMBER 30, 2017; 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, 2016 and ending September 30, 2017, 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 \$20,035,510 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 2015/2016 fiscal year, which are encumbered, but unexpended as of last day of the fiscal year, shall be deemed reappropriated for the same purposes for the 2016/2017 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.

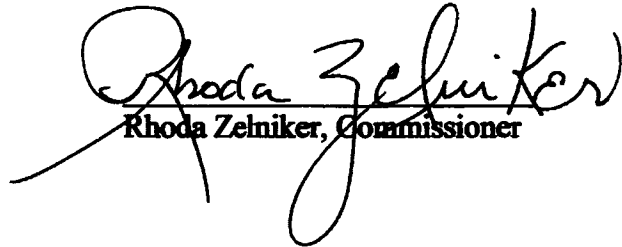
PASSED AND ADOPTED THIS 27<sup>th</sup> DAY OF SEPTEMBER, 2016.

  
Bernard Featherman, Mayor

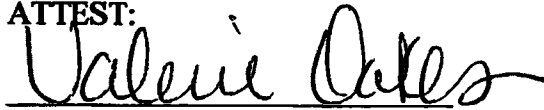
  
William Weitz, Vice Mayor

  
Louis P. Stern, Commissioner

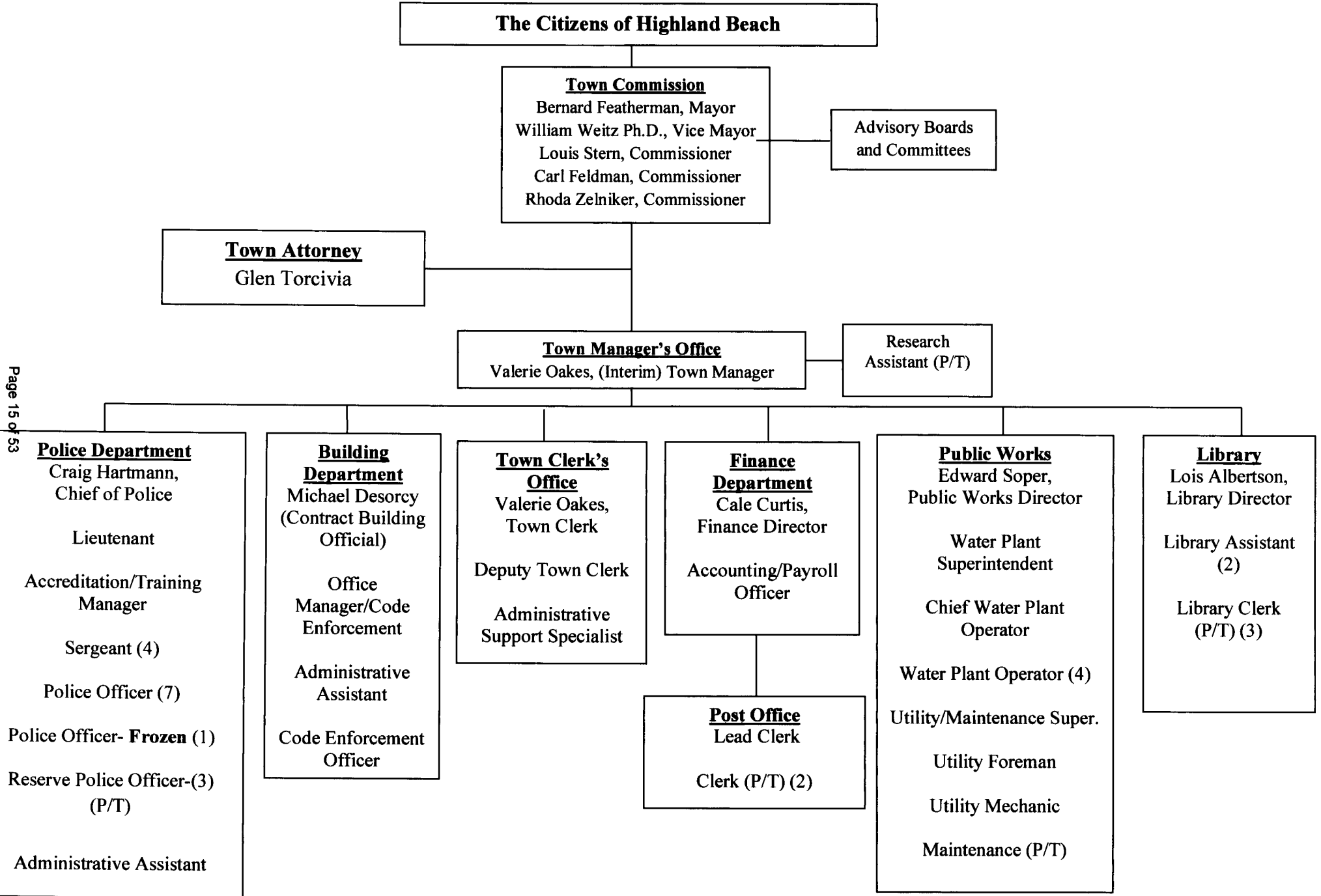
  
Carl Feldman, Commissioner

  
Rhoda Zelniker, Commissioner

ATTEST:

  
Valerie Oakes  
Town Clerk





**TOWN OF HIGHLAND BEACH**  
**MILLAGE CALCULATION**  
FY 2014/2015 - FY 2015/2016 - FY 2016/2017

	A	B	C	D
	PRIOR YEARS		ROLLED BACK RATE	RATE REDUCTION
1.)	FISCAL YEAR 2014-2015	FISCAL YEAR 2015-2016	FISCAL YEAR 2016-2017	FISCAL YEAR 2016-2017
2.) TAXABLE VALUE- DR420	1,938,425,492	2,076,387,102	2,215,236,856	2,215,236,856
3.) FINAL GROSS TAXABLE VALUE	1,937,184,804	2,075,380,658		
4.) GENERAL OPERATING TAX RATE	3.9500	3.5000	3.2816	3.2500
5.) DEBT SERVICE TAX RATE	0.6912	0.6453	0.6060	0.6060
6.) <b>RATE</b>	<b>4.6412</b>	<b>4.1453</b>	<b>3.8876</b>	<b>3.8560</b>
7.) TAXES LEVIED OPERATING	7,651,880	7,263,832	7,269,521	7,199,520
8.) TAXES LEVIED DEBT SERVICE	1,338,982	1,339,243	1,342,434	1,342,434
9.) TOTAL TAXES	8,990,862	8,603,075	8,611,955	8,541,953
	x96%	x96%	x96%	x96%
10.) TAXES LEVIED OPERATING @96%	7,345,805	6,973,279	6,978,740	6,911,539
11.) TAXES LEVIED DEBT SERVICE @ 96%	1,285,423	1,285,673	1,288,736	1,288,736
<b>AD VALOREM TAXES-FINAL/DR-420</b>	<b>8,631,228</b>	<b>8,258,952</b>	<b>8,267,477</b>	<b>8,200,275</b>

**TOWN OF HIGHLAND BEACH  
REVENUE COMPARISON - F/Y 15-16 AND F/Y 16-17**

FUND	REVENUE SOURCE	PY AMEND 2015-2016 BUDGET	PROPOSED 2016-2017 BUDGET	VARIANCE AMOUNT	VARIANCE PERCENT
<b>GENERAL FUND</b>	CURRENT AD VALOREM TAXES	8,263,000	8,200,200	\$ (62,800)	-0.8%
	LOCAL OPTION GAS TAX	30,000	30,000	\$ -	0.0%
	FRANCHISES FEES	694,000	721,000	\$ 27,000	3.9%
	OCCUPATIONAL LICENSES	2,000	0	\$ (2,000)	-100.0%
	BUILDING PERMITS	375,000	400,000	\$ 25,000	6.7%
	INTER GOVT REVENUE	386,400	393,900	\$ 7,500	0.0%
	GARBAGE/SOLID WASTE	466,000	466,000	\$ -	0.0%
	CHARGES FOR SERVICES	44,000	60,000	\$ 16,000	36.4%
	FINES AND FORFEITURES	12,500	12,500	\$ -	0.0%
	INTEREST	15,000	35,000	\$ 20,000	133.3%
	MISCELLANEOUS REVENUES	366,550	405,550	\$ 39,000	10.6%
	DELRAY REIMBURSEMENTS	0	40,000	\$ -	0.0%
	TRANSFER FROM WATER FUND	0	0	\$ -	0.0%
	APPROPRIATION FROM RESERVE	171,915	152,760	\$ (19,155)	-11.1%
<b>TOTAL GENERAL FUND</b>		<b>10,826,365</b>	<b>10,916,910</b>	<b>\$ 90,545</b>	<b>0.8%</b>
<b>UTILITIES FUND</b>					
<b>WATER DEPT</b>	WATER UTILITY REVENUE	2,000,000	2,048,000	\$ 48,000	2.4%
	CHARGES FOR SERVICES	30,720	30,720	\$ -	0.0%
	INTEREST	8,000	17,000	\$ 9,000	112.5%
	MISCELLANEOUS REVENUES	141,500	143,000	\$ 1,500	1.1%
	DEBT PROCEEDS	5,000,000	5,000,000	\$ -	0.0%
	TRANS FROM G.F.- DEBT SERVICE	1,286,000	1,286,000	\$ -	0.0%
	TRANS FROM GENERAL FUND-DEFICIT	0	0	\$ -	0.0%
	APPROPRIATION FROM RESERVE	640,000	743,370	\$ 103,370	16.2%
<b>TOTAL WATER- REGULAR</b>	<b>GRAND TOTAL WATER FUND</b>	<b>9,106,220</b>	<b>9,268,090</b>	<b>\$ 161,870</b>	<b>1.8%</b>
<b>SEWER DEPT</b>	SEWER UTILITY REVENUE	1,010,000	1,034,000	\$ 24,000	2.4%
	INTEREST	3,000	6,000	\$ 3,000	100.0%
	APPROPRIATION FROM RESERVE	179,000	96,510	\$ (82,490)	-46.1%
<b>TOTAL SEWER DEPT</b>		<b>1,192,000</b>	<b>1,136,510</b>	<b>\$ (55,490)</b>	<b>-4.7%</b>
<b>TOTAL UTILITIES FUNDS</b>		<b>10,298,220</b>	<b>10,404,600</b>	<b>\$ 106,380</b>	<b>1.0%</b>
<b>TOTAL ALL FUNDS</b>		<b>21,124,585</b>	<b>21,321,510</b>	<b>\$ 196,925</b>	<b>0.9%</b>
<b>LESS INTERFUND TRANSFERS</b>		<b>-1,286,000</b>	<b>-1,286,000</b>		
<b>GRAND TOTAL</b>		<b>19,838,585</b>	<b>20,035,510</b>	<b>\$ 196,925</b>	<b>1.0%</b>

**TOWN OF HIGHLAND BEACH**  
**EXPENDITURE COMPARISON - F/Y 15-16 AND F/Y 16-17**

FUND	COST CENTER	AMENDED PROPOSED		VARIANCE AMOUNT	VARIANCE PERCENT
		2015-2016 BUDGET	2016-2017 BUDGET		
<b>GENERAL FUND</b>	TOWN COMMISSION	\$ 155,550	\$ 142,250	\$ (13,300)	-8.6%
	TOWN MANAGER	242,155	242,295	\$ 140	0.1%
	TOWN CLERK	306,700	315,550	\$ 8,850	2.9%
	FINANCE	311,150	310,965	\$ (185)	-0.1%
	LEGAL COUNSEL	130,000	165,000	\$ 35,000	26.9%
	DEBT SERVICE	0	0	\$ -	0.0%
	PUBLIC WORKS	444,530	301,670	\$ (142,860)	-32.1%
	POST OFFICE	143,650	128,750	\$ (14,900)	-10.4%
	OTHER GENERAL GOVERNMENT	375,930	363,400	\$ (12,530)	-3.3%
	LAW ENFORCEMENT	2,204,216	2,245,620	\$ 41,404	1.9%
	DELRAY BEACH FIRE/RESCUE	3,608,411	3,870,000	\$ 261,589	7.2%
	PROTECTIVE INSPECTION	358,060	485,975	\$ 127,915	35.7%
	AMBULANCE & RESCUE	12,000	0	\$ (12,000)	-100.0%
	REFUSE COLLECTION	385,000	393,000	\$ 8,000	2.1%
	LIBRARY	537,650	445,435	\$ (92,215)	-17.2%
	INTERFUND TRANSFER- DEBT SERVICE	1,286,000	1,286,000	\$ -	0.0%
	RESERVE FOR CONTINGENCY	325,363	221,000	\$ (104,363)	-32.1%
<b>TOTAL GENERAL FUND</b>	<b>TOTAL GENERAL FUND</b>	<b>10,826,365</b>	<b>10,916,910</b>	<b>\$ 90,545</b>	<b>0.8%</b>
<b>UTILITIES FUND</b>					
<b>WATER DEPT</b>	WATER EXPENDITURES-REGULAR	7,754,900	2,565,840	\$ (5,189,060)	-66.9%
	CARRY OVER UNEXPENDED PROJECT- WIIP	0	5,416,750		
	WATER EXPENDITURES-DEBT SERVICE	1,287,600	1,285,500	\$ (2,100)	-0.2%
	RESERVE FOR CONTINGENCY	63,720	0	\$ (63,720)	-100.0%
<b>TOTAL WATER DEPT</b>	<b>TOTAL WATER FUND</b>	<b>9,106,220</b>	<b>9,268,090</b>	<b>\$ 161,870</b>	<b>1.8%</b>
<b>SEWER DEPT</b>	SEWER EXPENDITURES	1,169,000	1,136,510	\$ (32,490)	-2.8%
	RESERVE FOR CONTINGENCY	23,000	0	\$ (23,000)	-100.0%
<b>TOTAL SEWER DEPT</b>	<b>TOTAL SEWER</b>	<b>1,192,000</b>	<b>1,136,510</b>	<b>\$ (55,490)</b>	<b>-4.7%</b>
<b>TOTAL UTILITIES FUNDS</b>	<b>TOTAL UTILITIES FUND- EXPENDITURES</b>	<b>10,298,220</b>	<b>10,404,600</b>	<b>\$ 106,380</b>	<b>1.0%</b>
<b>TOTAL ALL FUNDS</b>	<b>TOTAL ALL GOVERNMENTAL FUNDS</b>	<b>21,124,585</b>	<b>21,321,510</b>	<b>\$ 196,925</b>	<b>0.9%</b>
<b>LESS TRANSFERS</b>		<b>-1,286,000</b>	<b>-1,286,000</b>		
<b>GRAND TOTAL</b>	<b>GRAND TOTAL- REGULAR BUDGET</b>	<b>19,838,585</b>	<b>20,035,510</b>	<b>\$ 196,925</b>	<b>1.0%</b>



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					
AcctClass: 3100 TAXES					
311.000 CURRENT AD VALOREM TAXES	8,696,269	8,263,000	8,263,000	8,200,200	-0.76
312.000 LOCAL OPTIONAL GAS TAX	32,217	30,000	30,000	30,000	0.00
313.100 FRANCHISE FEES-FPL	429,025	400,000	400,000	438,000	9.50
313.400 FRANCHISE FEES-FPU	14,384	9,000	9,000	15,000	66.67
313.600 COMMUNICATIONS SERVICE TAX	284,714	285,000	285,000	268,000	-5.96
Total TAXES	9,456,609	8,987,000	8,987,000	8,951,200	-0.40
AcctClass: 3200 LICENSES AND PERMITS					
322.000 BUILDING PERMITS	806,662	375,000	375,000	400,000	6.67
Total LICENSES AND PERMITS	806,662	375,000	375,000	400,000	6.67
AcctClass: 3300 INTERGOVERNMENTAL					
335.120 STATE REVENUE SHARING PROCEEDS	88,042	80,000	80,000	87,000	8.75
335.150 ALCOHOLIC BEVERAGE LICENSES	636	700	700	700	0.00
335.180 LOCAL GOVT HALF-CENT SALES TAX	276,423	275,000	275,000	275,000	0.00
335.190 MOTOR FUEL TAX REBATE	1,212	1,200	1,200	1,200	0.00
335.195 RECYCLING REVENUE SHARING PROG	7,449	7,000	7,000	7,000	0.00
335.210 FDOT-STREETLIGHT SUBSIDY	14,113	14,500	14,500	15,000	3.45
338.000 SHARE COUNTY OCCUPATIONAL LIC.	5,280	8,000	8,000	8,000	0.00
Total INTERGOVERNMENTAL	393,156	386,400	386,400	393,900	1.94
AcctClass: 3400 CHARGES FOR SERVICES					
341.900 ZONING FEES, BOARD REVIEW FEES	11,826	5,000	5,000	10,000	100.00
341.920 CERTIFICATION, COPIES, LENS SRCH	40,624	39,000	39,000	50,000	28.21
343.400 GARBAGE/SOLID WASTE REVENUE	468,757	466,000	466,000	466,000	0.00
Total CHARGES FOR SERVICES	521,207	510,000	510,000	526,000	3.14
AcctClass: 3500 FINES AND FORFEITURES					
351.000 COURT FINES	1,739	3,000	3,000	3,000	0.00
351.100 MISC POLICE INCOME	529	1,000	1,000	1,000	0.00
352.000 LIBRARY FINES & FEES	4,548	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	6,816	12,500	12,500	12,500	0.00
AcctClass: 3600 MISCELLANEOUS REVENUES					
361.000 INTEREST ON INVESTMENTS	20,496	15,000	15,000	35,000	133.33
362.000 RENT-U.S. POSTAL STATION	25,000	25,000	25,000	25,000	0.00
362.200 LEASE-SPRINT PCS	31,827	33,000	33,000	77,000	133.33
369.100 ADMINISTRATIVE REIMBURSEMENTS	298,550	298,550	298,550	298,550	0.00
369.400 OTHER MISCELLANEOUS REVENUES	13,238	10,000	10,000	5,000	-50.00
369.600 REIMBURSEMENT-DELRAY BEACH	0	0	0	40,000	0.00
Total MISCELLANEOUS REVENUES	389,110	381,550	381,550	480,550	25.95
AcctClass: 3800 OTHERS SOURCES-NON-REVENUE					
389.900 APPROPRIATION FROM RESERVE	0	171,915	171,915	152,760	-11.14
Total OTHERS SOURCES-NON-REVENUE	0	171,915	171,915	152,760	-11.14
Total REVENUES	11,573,560	10,824,365	10,824,365	10,916,910	0.85



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					
AcctClass: 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	4,825	4,825	4,820	-0.10
522.000 RETIREMENT CONTRIBUTIONS	27,088	27,000	27,000	27,200	0.74
524.000 WORKERS' COMPENSATION	118	175	175	150	-14.29
Total PERSONAL SERVICES	95,026	95,000	95,000	95,170	0.18
AcctClass: 5030 OPERATING EXPENSES					
531.000 PROFESSIONAL FEES	2,875	7,500	7,500	7,500	0.00
540.000 TRAVEL AND PER DIEM	9,743	13,000	13,000	7,230	-44.38
541.100 POSTAGE & FREIGHT	11	300	300	300	0.00
549.001 OTH CURR CHG-ADVERTISING	2,433	2,000	2,000	4,000	100.00
549.005 OTH CURR CHG-PRINTING & PUBS	13,735	15,000	15,000	10,000	-33.33
549.008 OTH CURR CHG-GIFTS & AWARDS	8,180	7,500	7,500	3,200	-57.33
549.010 OTH CURR CHG-PROMOTIONS	2,490	3,000	3,000	6,000	100.00
552.000 OPERATING SUPPLIES	701	1,250	1,250	1,250	0.00
554.000 BOOKS, DUES, EDUCATION, SUBSCRIPT	5,733	9,000	9,000	7,600	-15.56
Total OPERATING EXPENSES	45,901	58,550	58,550	47,080	-19.59
Total TOWN COMMISSION	140,927	153,550	153,550	142,250	-7.36

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					
AcctClass: 5010 PERSONAL SERVICES					
512.000 REGULAR SALARIES & WAGES	220,246	161,000	161,000	167,550	4.07
521.000 FICA TAXES	14,970	12,310	12,310	12,820	4.14
522.000 RETIREMENT CONTRIBUTIONS	30,831	34,400	34,400	36,075	4.87
523.000 HEALTH INSURANCE ALLOWANCE	24,875	14,900	14,900	11,000	-26.17
524.000 WORKERS' COMPENSATION	430	400	400	400	0.00
Total PERSONAL SERVICES	291,351	223,010	223,010	227,845	2.17
AcctClass: 5030 OPERATING EXPENSES					
531.000 PROFESSIONAL FEES	0	3,450	3,450	1,000	-71.01
540.000 TRAVEL AND PER DIEM	2,470	5,720	5,720	4,150	-27.45
540.100 TRAINING & DEVELOPMENT	1,230	1,825	1,825	1,650	-9.59
541.100 POSTAGE & FREIGHT	145	100	100	150	50.00
545.000 INSURANCE & BONDS	575	1,200	1,200	3,500	191.67
549.008 OTHER CURRENT CHARGES & AWARDS	2,495	2,750	2,750	350	-87.27
552.000 OPERATING SUPPLIES	3,611	2,000	2,000	2,000	0.00
554.000 BOOKS, DUES, EDUCATION, SUBSCRIPTIONS	3,381	2,100	2,100	1,650	-21.43
Total OPERATING EXPENSES	13,906	19,145	19,145	14,450	-24.52
Total TOWN MANAGER	305,257	242,155	242,155	242,295	0.06

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					
AcctClass: 5010 PERSONAL SERVICES					
512.000 REGULAR SALARIES & WAGES	167,636	170,000	170,000	180,900	6.41
521.000 FICA TAXES	13,776	13,360	13,360	13,900	4.04
522.000 RETIREMENT CONTRIBUTIONS	23,104	23,920	23,920	25,800	7.86
523.000 HEALTH INSURANCE ALLOWANCE	37,678	57,500	57,500	49,000	-14.78
524.000 WORKERS' COMPENSATION	357	400	400	400	0.00
Total PERSONAL SERVICES	242,550	265,180	265,180	270,000	1.82
AcctClass: 5030 OPERATING EXPENSES					
534.000 OTHER CONTRACTUAL SERVICES	32,351	16,350	16,350	17,800	8.87
540.000 TRAVEL AND PER DIEM	895	2,550	2,550	2,550	0.00
541.100 POSTAGE & FREIGHT	1,264	1,500	1,500	1,500	0.00
549.001 OTH CURR CHG-ADVERTISING	994	1,800	1,800	1,800	0.00
549.009 OTH CURR CHG-ELECTIONS	10,695	13,420	13,420	16,000	19.23
552.000 OPERATING SUPPLIES	3,206	3,500	3,500	3,500	0.00
554.000 BOOKS, DUES, EDUCATION, SUBSCRIPT	1,744	2,400	2,400	2,400	0.00
Total OPERATING EXPENSES	51,149	41,520	41,520	45,550	9.71
Total TOWN CLERK	293,700	306,700	306,700	315,550	2.89

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	150,901	158,200	158,200	164,950	4.27
521.000 FICA TAXES	11,119	12,130	12,130	12,620	4.04
522.000 RETIREMENT CONTRIBUTIONS	24,414	25,630	25,630	27,200	6.13
523.000 HEALTH INSURANCE ALLOWANCE	56,818	61,140	61,140	54,000	-11.68
524.000 WORKERS' COMPENSATION	292	350	350	350	0.00
Total PERSONAL SERVICES	243,545	257,450	257,450	259,120	0.65
Acct Class: 5030 OPERATING EXPENSES					
532.000 ACCOUNTING AND AUDITING	25,900	24,000	24,000	24,500	2.08
534.000 OTHER CONTRACTUAL SERVICES	7,397	12,000	12,000	10,000	-16.67
540.000 TRAVEL AND PER DIEM	1,101	0	0	3,500	0.00
540.100 TRAINING & DEVELOPMENT	0	1,300	1,300	500	-61.54
541.100 POSTAGE & FREIGHT	2,360	2,600	2,600	2,310	-11.15
544.000 RENTALS AND LEASES	2,220	2,400	2,400	2,000	-16.67
545.000 INSURANCE & BONDS	0	400	400	400	0.00
546.000 REPAIRS & MAINTENANCE-GENERAL	4,105	5,000	5,000	4,800	-4.00
552.000 OPERATING SUPPLIES	4,064	5,000	5,000	3,450	-31.00
554.000 BOOKS, DUES, EDUCATION, SUBSCRIPT	495	1,000	1,000	385	-61.50
Total OPERATING EXPENSES	47,642	53,700	53,700	51,845	-3.45
Total FINANCE	291,187	311,150	311,150	310,965	-0.06

Town of Highland Beach

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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	100,379	110,000	110,000	115,000	4.55
531.300 PROFESSIONAL FEES-LEGAL OTHER	208	10,000	10,000	50,000	400.00
Total OPERATING EXPENSES	100,587	120,000	120,000	165,000	37.50
Total LEGAL COUNSEL	100,587	120,000	120,000	165,000	37.50



Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
<b>Fund: 001 -GENERAL FUND</b>					
<b>Expenditures</b>					
<b>Dept: 519.000 PUBLIC WORKS</b>					
<b>Acct Class: 5010 PERSONAL SERVICES</b>					
512.000 REGULAR SALARIES & WAGES	0	20,600	20,600	16,400	-20.39
521.000 FICA TAXES	0	1,580	1,580	1,250	-20.89
522.000 RETIREMENT CONTRIBUTIONS	0	1,450	1,450	1,250	-13.79
524.000 WORKERS' COMPENSATION	0	1,500	1,500	2,220	48.00
<b>Total PERSONAL SERVICES</b>	<b>0</b>	<b>25,130</b>	<b>25,130</b>	<b>21,120</b>	<b>-15.96</b>
<b>Acct Class: 5030 OPERATING EXPENSES</b>					
531.000 PROFESSIONAL FEES	2,407	10,000	10,000	40,000	300.00
534.000 OTHER CONTRACTUAL SERVICES	105,535	144,000	144,000	132,450	-8.02
540.000 TRAVEL AND PER DIEM	0	1,500	1,500	1,500	0.00
546.000 REPAIRS & MAINTENANCE-GENERAL	140,705	93,000	93,000	93,000	0.00
546.100 REPAIRS & MAINTENANCE-VEHICLE	1,314	2,000	2,000	2,000	0.00
549.003 OTH CURR CHG-LICENSE & PERMITS	75	1,900	1,900	100	-94.74
552.000 OPERATING SUPPLIES	21,230	15,000	15,000	7,500	-50.00
552.250 OPERATING SUPPLIES-SAFETY	0	2,000	2,000	2,000	0.00
552.400 OPERATING SUPPLIES-GASOLINE	3,135	3,000	3,000	2,000	-33.33
<b>Total OPERATING EXPENSES</b>	<b>274,401</b>	<b>272,400</b>	<b>272,400</b>	<b>280,550</b>	<b>2.99</b>
<b>Total PUBLIC WORKS</b>	<b>274,401</b>	<b>297,530</b>	<b>297,530</b>	<b>301,670</b>	<b>1.39</b>

Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
<b>Fund: 001 -GENERAL FUND</b>					
<b>Expenditures</b>					
<b>Dept: 519.100 POST OFFICE</b>					
<b>Acct Class: 5010 PERSONAL SERVICES</b>					
512.000 REGULAR SALARIES & WAGES	74,520	87,000	87,000	89,350	2.70
521.000 FICA TAXES	5,635	6,700	6,700	6,850	2.24
522.000 RETIREMENT CONTRIBUTIONS	5,482	6,300	6,300	6,850	8.73
523.000 HEALTH INSURANCE ALLOWANCE	22,126	23,750	23,750	21,000	-11.58
524.000 WORKERS' COMPENSATION	151	200	200	200	0.00
<b>Total PERSONAL SERVICES</b>	<b>107,914</b>	<b>123,950</b>	<b>123,950</b>	<b>124,250</b>	<b>0.24</b>
<b>Acct Class: 5030 OPERATING EXPENSES</b>					
544.000 RENTALS AND LEASES	1,131	1,500	1,500	1,600	6.67
545.000 INSURANCE & BONDS	0	300	300	300	0.00
552.000 OPERATING SUPPLIES	1,919	2,000	2,000	2,200	10.00
552.100 UNIFORMS	395	400	400	400	0.00
<b>Total OPERATING EXPENSES</b>	<b>3,445</b>	<b>4,200</b>	<b>4,200</b>	<b>4,500</b>	<b>7.14</b>
<b>Total POST OFFICE</b>	<b>111,359</b>	<b>128,150</b>	<b>128,150</b>	<b>128,750</b>	<b>0.47</b>

Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
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Fund: 001 -GENERAL FUND					
Expenditures					
Dept: 519.300 GENERAL GOV'T-NON DEPARTMENTAL					
Acct Class: 5030 OPERATING EXPENSES					
531.000 PROFESSIONAL FEES	10,583	25,000	25,000	20,000	-20.00
534.000 OTHER CONTRACTUAL SERVICES	13,880	25,230	25,230	20,100	-20.33
541.000 COMMUNICATIONS	68,608	65,200	65,200	84,000	28.83
543.000 UTILITY SERVICES	64,697	72,000	72,000	65,800	-8.61
544.000 RENTALS AND LEASES	6,123	7,500	7,500	6,000	-20.00
545.000 INSURANCE & BONDS	104,446	110,000	110,000	95,000	-13.64
549.000 OTHER CURRENT CHARGES-GENERAL	16,514	22,000	22,000	14,000	-36.36
549.006 OTH CURR CHG-TAXES & ASSESSMNT	8,528	24,000	24,000	18,500	-22.92
552.000 OPERATING SUPPLIES	24,821	15,000	15,000	30,000	100.00
552.940 DISASTER PREPARATION SUPPLIES	1,372	10,000	10,000	10,000	0.00
Total OPERATING EXPENSES	319,572	375,930	375,930	363,400	-3.33
Total GENERAL GOV'T-NON DEPARTMENTAL	319,572	375,930	375,930	363,400	-3.33

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					
AcctClass: 5010 PERSONAL SERVICES					
512.000 REGULAR SALARIES & WAGES	1,205,302	1,229,000	1,229,000	1,224,100	-0.40
514.000 OVERTIME	5,212	15,000	15,000	10,000	-33.33
515.000 SPECIAL PAY	16,800	18,000	18,000	18,000	0.00
515.100 SHIFT DIFFERENTIAL PAY	18,196	34,000	34,000	30,000	-11.76
515.200 EDUCATION INCENTIVE PAY	32,000	24,000	24,000	24,000	0.00
521.000 FICA TAXES	97,182	101,200	101,200	100,900	-0.30
522.000 RETIREMENT CONTRIBUTIONS	227,561	258,000	258,000	252,000	-2.33
523.000 HEALTH INSURANCE ALLOWANCE	320,106	325,900	325,900	326,000	0.03
524.000 WORKERS' COMPENSATION	36,229	40,000	40,000	42,000	5.00
Total PERSONAL SERVICES	1,958,588	2,045,100	2,045,100	2,027,000	-0.89
AcctClass: 5030 OPERATING EXPENSES					
531.000 PROFESSIONAL FEES	2,656	5,700	5,700	5,700	0.00
534.000 OTHER CONTRACTUAL SERVICES	17,142	19,410	19,410	16,200	-16.54
540.000 TRAVEL AND PER DIEM	6,081	8,000	8,000	8,000	0.00
540.100 TRAINING & DEVELOPMENT	2,001	11,645	11,645	5,795	-50.24
541.000 COMMUNICATIONS	29,605	28,590	28,590	29,200	2.13
541.100 POSTAGE & FREIGHT	327	400	400	300	-25.00
546.000 REPAIRS & MAINTENANCE-GENERAL	6,448	3,000	3,000	2,500	-16.67
546.100 REPAIRS & MAINTENANCE-VEHICLE	15,406	19,400	19,400	16,000	-17.53
549.013 OTH CURR CHG-ANNUAL PHYSICALS	3,023	1,200	1,200	1,200	0.00
552.000 OPERATING SUPPLIES	21,700	6,436	6,436	6,360	-1.18
552.100 UNIFORMS	4,713	5,500	5,500	7,000	27.27
552.150 UNIFORMS ALLOWANCE	15,560	17,100	17,100	17,100	0.00
552.400 OPERATING SUPPLIES-GASOLINE	19,335	30,000	30,000	22,000	-26.67
554.000 BOOKS, DUES, EDUCATION, SUBSCRIPT	2,540	2,735	2,735	1,765	-35.47
Total OPERATING EXPENSES	146,536	159,116	159,116	139,120	-12.57
AcctClass: 5060 CAPITAL OUTLAY					
564.000 MACHINERY AND EQUIPMENT	79,766	0	0	79,500	0.00
Total CAPITAL OUTLAY	79,766	0	0	79,500	0.00
Total POLICE DEPARTMENT	2,184,891	2,204,216	2,204,216	2,245,620	1.88

**TOWN OF HIGHLAND BEACH  
CAPITAL OUTLAY REQUESTS  
FISCAL YEAR 2017-2016**

**Dept:** POLICE DEPARTMENT

Qty.	Type*	Item Description and Justification	Costs	
			Initial Purchase	Yealy O & M**
2	V	2016 Ford Police AWD Explorer Utility Vehicles- Law Enforcement Rated	\$57,718	
2	E	Law Enforcement Emergency Equipment for vehicles. This equipment includes emergency lights, siren, computer mounts, light bars, and all wiring and installation	\$17,548	
2	E	Police Radar Units for Traffic Enforcement	\$3,958	
2	E	Vehicle Alarms	\$200	
TOTAL			\$79,500	

\* 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

	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	3,113,565	3,500,000	3,500,000	3,860,000	10.29
546.000 REPAIRS & MAINTENANCE-GENERAL	12,896	23,661	23,661	10,000	-57.74
Total OPERATING EXPENSES	3,126,461	3,523,661	3,523,661	3,870,000	9.83
Total DELRAY BEACH FIRE RESCUE	3,126,461	3,523,661	3,523,661	3,870,000	9.83

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 INSPECTON					
AcctClass: 5010 PERSONAL SERVICES					
512.000 REGULAR SALARIES & WAGES	99,215	106,100	106,100	157,250	48.21
521.000 FICA TAXES	7,980	8,150	8,150	12,100	48.47
522.000 RETIREMENT CONTRIBUTIONS	7,145	7,710	7,710	12,200	58.24
523.000 HEALTH INSURANCE ALLOWANCE	26,280	30,000	30,000	48,000	60.00
524.000 WORKERS' COMPENSATION	187	200	200	5,675	2737.50
Total PERSONAL SERVICES	140,806	152,160	152,160	235,225	54.59
AcctClass: 5030 OPERATING EXPENSES					
534.000 OTHER CONTRACTUAL SERVICES	418,115	195,500	195,500	207,500	6.14
540.000 TRAVEL AND PER DIEM	0	1,000	1,000	750	-25.00
541.100 POSTAGE & FREIGHT	39	200	200	500	150.00
544.000 RENTALS AND LEASES	1,606	1,700	1,700	5,900	247.06
552.000 OPERATING SUPPLIES	6,252	6,000	6,000	36,000	500.00
554.000 BOOKS, DUES, EDUCATION, SUBSCRIPT	0	1,500	1,500	100	-93.33
Total OPERATING EXPENSES	426,012	205,900	205,900	250,750	21.78
Total PROTECTIVE INSPECTON	566,819	358,060	358,060	485,975	35.72

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	411,239	380,000	380,000	388,000	2.11
552.000 OPERATING SUPPLIES	2,032	5,000	5,000	5,000	0.00
Total OPERATING EXPENSES	413,271	385,000	385,000	393,000	2.08
Total GARBAGE/SOLID WASTE CONTROL	413,271	385,000	385,000	393,000	2.08

## 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: 5010 PERSONAL SERVICES					
512.000 REGULAR SALARIES & WAGES	355,136	225,000	225,000	216,725	-3.68
521.000 FICA TAXES	26,877	17,200	17,200	16,900	-1.74
522.000 RETIREMENT CONTRIBUTIONS	34,728	27,200	27,200	26,230	-3.57
523.000 HEALTH INSURANCE ALLOWANCE	77,931	75,000	75,000	49,000	-34.67
524.000 WORKERS' COMPENSATION	3,210	2,500	2,500	700	-72.00
Total PERSONAL SERVICES	497,883	346,900	346,900	309,555	-10.77
Acct Class: 5030 OPERATING EXPENSES					
531.000 PROFESSIONAL FEES	4,914	0	0	14,100	0.00
534.000 OTHER CONTRACTUAL SERVICES	0	0	0	5,900	0.00
540.000 TRAVEL AND PER DIEM	176	2,000	2,000	2,500	25.00
541.100 POSTAGE & FREIGHT	142	250	250	250	0.00
544.000 RENTALS AND LEASES	1,014	2,000	2,000	2,000	0.00
546.000 REPAIRS & MAINTENANCE-GENERAL	165	77,000	77,000	7,000	-90.91
549.010 OTH CURR CHG-PROMOTIONS	1,265	1,500	1,500	1,500	0.00
552.000 OPERATING SUPPLIES	40,363	36,000	36,000	41,720	15.89
552.100 UNIFORMS	481	500	500	300	-40.00
552.900 OPERATING EXP-CHILDRENS PROG	1,578	3,500	3,500	3,500	0.00
554.000 BOOKS, DUES, EDUCATION, SUBSCRIPT	64,249	68,000	68,000	57,110	-16.01
Total OPERATING EXPENSES	114,348	190,750	190,750	135,880	-28.77
Total LIBRARIES	612,231	537,650	537,650	445,435	-17.15

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	1,286,000	0.00
Total TRANSFERS	1,286,000	1,286,000	1,286,000	1,286,000	0.00
Total INTERFUND TRANSFERS	1,286,000	1,286,000	1,286,000	1,286,000	0.00



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	23,506	325,363	325,363	221,000	-32.08
Total OTHER USES	23,506	325,363	325,363	221,000	-32.08
Total RESERVE FOR CONTINGENCY	23,506	325,363	325,363	221,000	-32.08

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	10,050,168	10,555,115	10,555,115	10,916,910	3.43
Total GENERAL FUND	1,523,392	269,250	269,250	0	-100.00

Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
<b>Fund: 401 -WATER SYSTEM</b>					
Revenues					
Dept: 533.000 WATER SYSTEM OPERATIONS					
AcctClass: 3400 CHARGES FOR SERVICES					
343.300 WATER UTILITY REVENUE	2,087,069	2,000,000	2,000,000	2,048,000	2.40
343.310 FIRE HYDRANT-MAINTENANCE FEE	30,720	30,720	30,720	30,720	0.00
Total CHARGES FOR SERVICES	2,117,789	2,030,720	2,030,720	2,078,720	2.36
AcctClass: 3600 MISCELLANEOUS REVENUES					
361.000 INTEREST ON INVESTMENTS	11,538	8,000	8,000	17,000	112.50
369.100 ADMINISTRATIVE REIMBURSEMENTS	140,000	140,000	140,000	140,000	0.00
369.400 OTHER MISCELLANEOUS REVENUES	3,813	1,500	1,500	3,000	100.00
Total MISCELLANEOUS REVENUES	155,351	149,500	149,500	160,000	7.02
AcctClass: 3800 OTHERS SOURCES-NON-REVENUE					
381.100 TRANSFER FROM GENERAL FUND	1,286,000	1,286,000	1,286,000	1,286,000	0.00
384.100 PROCEEDS FROM STATE LOAN FUND	0	5,000,000	5,000,000	5,000,000	0.00
389.900 APPROPRIATION FROM RESERVE	0	649,735	649,735	743,370	14.41
Total OTHERS SOURCES-NON-REVENUE	1,286,000	6,935,735	6,935,735	7,029,370	1.35
Total WATER SYSTEM OPERATIONS	3,559,140	9,115,955	9,115,955	9,268,090	1.67

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					
AcctClass: 5010 PERSONAL SERVICES					
512.000 REGULAR SALARIES & WAGES	638,931	679,000	679,000	678,500	-0.07
514.000 OVERTIME	28,154	30,000	30,000	30,000	0.00
515.100 SHIFT DIFFERENTIAL PAY	5,019	6,000	6,000	6,000	0.00
521.000 FICA TAXES	49,790	54,700	54,700	54,700	0.00
522.000 RETIREMENT CONTRIBUTIONS	66,394	82,100	82,100	84,000	2.31
523.000 HEALTH INSURANCE ALLOWANCE	230,773	232,000	232,000	207,000	-10.78
524.000 WORKERS' COMPENSATION	29,010	27,000	27,000	33,000	22.22
Total PERSONAL SERVICES	1,048,071	1,110,800	1,110,800	1,093,200	-1.58
AcctClass: 5030 OPERATING EXPENSES					
531.000 PROFESSIONAL FEES	18,001	94,735	94,735	85,000	-10.28
534.000 OTHER CONTRACTUAL SERVICES	27,599	30,000	30,000	11,500	-61.67
540.000 TRAVEL AND PER DIEM	1,049	2,500	2,500	1,000	-60.00
540.100 TRAINING & DEVELOPMENT	2,025	3,000	3,000	1,455	-51.50
541.000 COMMUNICATIONS	4,959	5,500	5,500	5,500	0.00
541.100 POSTAGE & FREIGHT	168	200	200	200	0.00
543.000 UTILITY SERVICES	267,577	310,000	310,000	329,000	6.13
545.000 INSURANCE & BONDS	157,718	130,000	130,000	130,000	0.00
546.000 REPAIRS & MAINTENANCE-GENERAL	56,522	259,000	259,000	250,000	-3.47
546.100 REPAIRS & MAINTENANCE-VEHICLE	169	1,000	1,000	2,000	100.00
546.200 RENEWALS & REPLACEMENTS	26,440	97,500	97,500	172,500	76.92
549.003 OTHER CURRENT CHG-LICENSE & PERMITS	50	4,300	4,300	5,025	16.86
549.100 ADMINISTRATIVE CHARGES	298,550	298,600	298,600	298,600	0.00
552.000 OPERATING SUPPLIES	198,546	250,000	250,000	172,000	-31.20
552.100 UNIFORMS	5,361	5,000	5,000	5,000	0.00
552.250 OPERATING SUPPLIES-SAFETY	0	0	0	1,000	0.00
552.400 OPERATING SUPPLIES-GASOLINE	1,211	2,500	2,500	1,250	-50.00
554.000 BOOKS, DUES, EDUCATION, SUBSCRIPT	1,479	2,000	2,000	1,610	-19.50
Total OPERATING EXPENSES	1,067,423	1,495,835	1,495,835	1,472,640	-1.55
AcctClass: 5060 CAPITAL OUTLAY					
563.000 IMPROVEMENTS OTHER THAN BLDG.	0	5,010,000	5,010,000	5,416,750	8.12
Total CAPITAL OUTLAY	0	5,010,000	5,010,000	5,416,750	8.12
AcctClass: 5070 DEBT SERVICE					
571.500 PRINCIPAL-R.O. STATE LOAN	0	567,300	567,300	601,000	5.94
571.800 PRINCIPAL-R.O. EXPANSION	0	190,800	190,800	198,000	3.77
571.830 PRINCIPAL-AIA DIRECT LOAN	0	35,000	35,000	37,000	5.71
571.850 PRINCIPAL-ARRA LOAN	0	128,000	128,000	135,000	5.47
572.200 INTEREST-R.O. STATE LOAN	170,511	171,400	171,400	137,000	-20.07
572.800 INTEREST-R.O. EXPANSION	111,877	106,100	106,100	99,000	-6.69
572.830 INTEREST-AIA DIRECT LOAN	17,443	18,000	18,000	15,500	-13.89
572.850 INTEREST-ARRA LOAN	70,574	71,000	71,000	63,000	-11.27
Total DEBT SERVICE	370,406	1,287,600	1,287,600	1,285,500	-0.16
Total WATER SYSTEM OPERATIONS	2,485,899	8,904,235	8,904,235	9,268,090	4.09

**TOWN OF HIGHLAND BEACH  
CAPITAL OUTLAY REQUESTS  
FISCAL YEAR 2016-2017**

Dept: 533.000 - WATER

Qty.	Type*	Item Description and Justification	Costs	
			Initial Purchase	Yealy O & M**
1	I	WIIP (Water Infrastructure Improvement Project) This is a continuation of the Side Street Water Main Replacement Project & the WTP Remineralization (Cal Flow) Project that was approved in FY16. Account 563.000	\$5,000,000	
1	I	Clearwell Refurbishment- existing state of clearwell is structurally deficient. Project will be included as an alternate bid item under the WIIP projects so as to take advantage of contractor mobilization and plant downtime.	\$113,750	
1	I	Concealment Wall- This project will enhance the appearance of the lime slurry chemical tank that is a part of the WIIP reminerlization project. The wall will conceal the large tank.	\$149,000	
1	I	Replace the fourteen publically-owned fire hydrants that run along the West side of SR A1A.	\$154,000	
TOTAL			\$5,416,750	\$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

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 401 -WATER SYSTEM					
Expenditures					
Total Expenditures	2,485,899	8,904,235	8,904,235	9,268,090	4.09
Total WATER SYSTEM	1,073,240	211,720	211,720	0	-100.00

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	1,013,901	1,010,000	1,010,000	1,034,000	2.38
Total CHARGES FOR SERVICES	1,013,901	1,010,000	1,010,000	1,034,000	2.38
Acct Class: 3600 MISCELLANEOUS REVENUES					
361.000 INTEREST ON INVESTMENTS	3,940	3,000	3,000	6,000	100.00
Total MISCELLANEOUS REVENUES	3,940	3,000	3,000	6,000	100.00
Acct Class: 3800 OTHERS SOURCES-NON-REVENUE					
389.900 APPROPRIATION FROM RESERVE	0	224,258	224,258	96,510	-56.96
Total OTHERS SOURCES-NON-REVENUE	0	224,258	224,258	96,510	-56.96
Total SEWER SYSTEM OPERATIONS	1,017,841	1,237,258	1,237,258	1,136,510	-8.14



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					
534.000 OTHER CONTRACTUAL SERVICES	3,876	8,000	8,000	4,000	-50.00
543.000 UTILITY SERVICES	29,341	34,000	34,000	39,000	14.71
543.100 SEWAGE TREATMENT-CITY OF DELRA	645,831	821,000	821,000	750,000	-8.65
545.000 INSURANCE & BONDS	8,400	6,500	6,500	6,500	0.00
546.000 REPAIRS & MAINTENANCE-GENERAL	34,162	84,658	84,658	74,500	-12.00
546.200 RENEWALS & REPLACEMENTS	32,651	50,500	50,500	121,510	140.61
549.100 ADMINISTRATIVE CHARGES	140,000	140,000	140,000	140,000	0.00
552.000 OPERATING SUPPLIES	433	1,000	1,000	1,000	0.00
Total OPERATING EXPENSES	894,693	1,145,658	1,145,658	1,136,510	-0.80
Total SEWER SYSTEM OPERATIONS	894,693	1,145,658	1,145,658	1,136,510	-0.80

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	894,693	1,145,658	1,145,658	1,136,510	-0.80
Total SEWER SYSTEM	123,148	91,600	91,600	0	-100.00

## Capital Improvement Plan

 <b>Town of Highland Beach, Florida</b>	<b>Capital Improvement Plan</b>
	<b>Fiscal Year:</b> 2017 - 2021
	Effective Date: October 1, 2016
	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 FY2017 thru FY2021

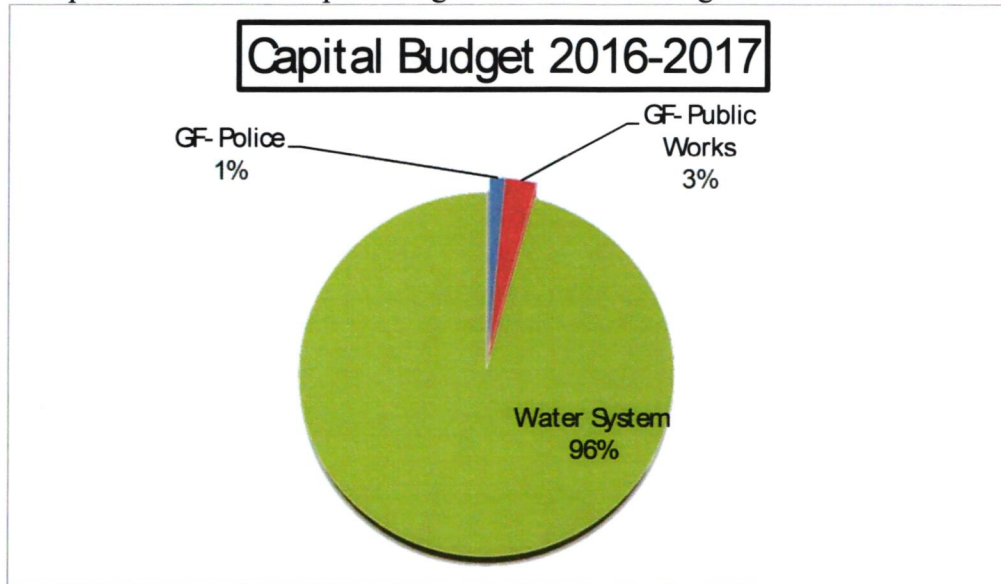
Fiscal Year	Fund	Project Name	Initial Cost (est.)	Funding Source
2016-2017	GF- Police	Replace Police Cars (2)	\$ 79,500	General Fund's Unassigned FB
	Water System	Replace Fire Hydrants	\$ 160,000	Water Fund's Unassigned FB
	Water System	Replace RO Cartidges in Train C	\$ 150,000	Water Fund's Unassigned FB
	Water System	Replace Elevate Tank Fill Pipe	\$ 75,000	Water Fund's Unassigned FB
	Water System	Rehab Clearwell	\$ 113,750	Water Fund's Unassigned FB/ SRF Loan
	Water System	Concealment Wall	\$ 149,000	Water Fund's Unassigned FB/ SRF Loan
	Water System	Lime Slurry/ Co2 Delivery System	\$ 1,250,000	SRF Loan
	Water System	Water Mains- Replacements	\$ 3,750,000	SRF Loan
2017-2018	GF- Public Works	Walkpath Replacement	TBD	General Fund's Unassigned FB
	GF- Public Works	Repave Town Parking Lot	\$ 110,000	General Fund's Unassigned FB
	GF- Public Works	Replace Facility Gates	\$ 25,000	General Fund's Unassigned FB
	Water System	Replace RO Cartidges in Train B	\$ 150,000	Water Fund's Unassigned FB
2018-2019	GF- Public Works	A/C Replacements (3)	\$ 150,000	General Fund's Unassigned FB
	GF- Public Works	Replace PW Boom Pickup	\$ 100,000	General Fund's Unassigned FB
	GF- Public Works	Replace ORV (Gator)	\$ 15,000	General Fund's Unassigned FB
	Water System	AC Chiller #1 Replacement	\$ 80,000	Water Fund's Unassigned FB
2019-2020	GF- Public Works	AC Replacement (Town Hall)	\$ 30,000	General Fund's Unassigned FB
	GF- Public Works	Replace- Forklift	\$ 30,000	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 (3)	\$ 95,000	General Fund's Unassigned FB
	Water System	Catwalk- Air Scrubber	\$ 25,000	Water Fund's Unassigned FB
	Water System	Replace SUV- Ford Escape	\$ 30,000	Water Fund's Unassigned FB
	Water System	Air Scrubber Catwalk	\$ 75,000	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 FY2016-2017

The first year of the Capital Improvement Program, FY2016-2017, is the basis for actual appropriations authorized by the Town of Highland Beach Commission for capital projects when adopting the Annual Budget. The total FY2017 CIP budget is approximately \$5.735 million. This amount includes both Governmental and Enterprise Fund projects.

The pie chart shows the percentage distribution among the functional areas of the CIP.



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

### Public Safety- Police (vehicles): \$79,500

The in-kind replacement of 2 police vehicles. Each patrol vehicle, when fully equipped) will cost approximately \$39,750. The Town anticipates receiving at least \$11,000 in value for two existing patrol vehicles that will be traded in or sold at auction. Thus, total net cost of the new patrol vehicles will be \$68,500.

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

The replacement of these patrol vehicles are in line with the Police Department's 3-5 year replacement policy on patrol vehicles. Replacing the vehicles every three to five years reduces repairs by keeping them under warranty, improves vehicle safety, and provides higher residual values at trade-in time. The 3-5 year replacement policy is strictly contingent upon available and budgeted funds.

#### Water System- Fire Hydrant Replacement: \$160,000

This project is to replace the fourteen 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.

Engineering and Permitting- \$5,000

Hydrant replacement (14) including valves, taps, site restoration - \$140,000

Contingency (10%) - \$14,500

Estimated Total - \$159,500

Please note that this item is going to be included in the Side Street Water Main bid package as an alternate item so may be SRF-funded within the project. The Commission could then decide if they wanted to add this alternate work into the scope of the project.

#### Enterprise- Water System (Membrane Replacement Train C): \$150,000

This project is the replacement of membrane cartridges in train “b” of the RO Plant. The existing semi-permeable membranes have reached the extent of their useful life. In FY16, the cartridges in Train A were replaced; in FY18, a request will be made to replace the cartridges in the third and final train.

This will be a Capital Repair project and funds will be allocated from the Water System’s unassigned reserves.

#### Enterprise- Water System (Elevated Tank Fill Pipe): \$75,000

This project is the replacement of pipe line that fills the elevated water tower. The 14" steel pipe that is used to fill the 500,000 gallon elevated water tank and to maintain system pressure has developed numerous pinhole leaks that have been patched by in-house staff. This project would replace the pipe.

This will be a Capital Repair project and funds will be allocated from the Water System’s unassigned reserves.

#### Enterprise- Water Service (Clearwell Rehab)- \$114,000

This work is a necessary component of the new remineralization project. It was determined by an engineering investigation conducted during the design phase of the Cal Flo Project that the clearwell is in structurally-deficient condition.

Please note that these item is going to be included in the Cal Flo bid package as an alternate item, so may be SRF-funded within the project; at which point the Commission could decide to add this item to the scope of the project.



Because of its advanced deterioration, a clearwell rehabilitation would need to be addressed in the near future regardless of the Cal Flow project to preserve the integrity of this vital piece of Water Plant infrastructure and ensure its continued vital functionality.

Rehabilitation of Clearwell - \$113,750

The above estimate includes + 10% for contingency.

#### Enterprise- Water Service (Concealment Wall)- \$149,000

This project would be to enhance the appearance of the facility by concealing the lime slurry tank and chemical delivery area after the construction of the Cal Flo Remineralization system.

The base project will just include a low wall around the tank for containment and new vinyl-clad fencing along the chemical delivery area.

Install a decorative concrete wall to conceal the chemical delivery area - \$89,000

Install a decorative concrete screen wall to conceal the lime slurry tank - \$60,000

These estimates already include a 10% contingency factor.

Please note that these items are going to be included in the Cal Flo bid package as alternate items, so may be SRF-funded within the project; at which point the Commission could decide whether they want to accept either or both walls as alternate items.

Please note that these are aesthetic improvements only. The relatively high cost is because the structures will need to be built on pilings and be hurricane-rated.

#### Enterprise- Water Service (Lime Slurry/ Co2 Delivery System): \$1,250,000

This project consists of replacing the existing "Calcite" system with a "CalFlow" system. This project is related to the Guiding Principles under the Town's Strategic Infrastructure Plan to continue to improve water service. The Town's Reverse Osmosis (RO) System is very good at removing impurities from raw water; however it is so efficient that the water it produces is very aggressive and quite corrosive. The plant does have system that uses a combination of Carbon Dioxide and "calcite" (pellets of calcium carbonate) to buffer the water and make it less aggressive, but it has limited capabilities. Recently a pilot test was conducted with a "CalFlow" system which used liquid lime to produce alkalinity and the results were promising. These results indicate that by replacing the Calcite system with the CalFlow system, the water should be less aggressive, better tasting and easier and safer to operate and maintain. It may also produce a more-consistent quality of water which is difficult to achieve using the existing system.

Funding is being secured through a loan with the State of Florida's Department of Environmental Protection Agency's State Revolving Fund low-interest loan program. This project was approved by voters at the March 2015 referendum. Voters also approved adding new ad valorem tax debt to pay for the funding of this project.

Enterprise- Water Service (Water Main Transmission Lines): \$3,750,000

This project would be to replace the water transmission lines in all of the Town's side streets. This project is related to the Guiding Principles under the Town's Strategic Infrastructure Plan to continue to improve water service. Existing lines are "transit" pipes which are fabricated from a mixture of cement & asbestos. They have become brittle with age and are no longer used in the industry. Replacement pipe material would be PVC. In addition, service lines from the water main to the meters, which are owned by the Town, should be replaced as well since they are constructed out of galvanized pipe which contains lead. Finally, additional fire hydrants should be added to meet code requirements of 300' apart. The project would help reduce "unaccounted for" water, improve pressure & quality.

PRELIMINARY ESTIMATE BREAKDOWN = \$3,220,448

~6,700 linear ft of water main @ \$300/ ft = \$2,010,000

168 service connections @ \$3,000/ ea = \$504,000

20 Hydrants @ \$5,000/ ea = \$100,000

Engineering costs = \$313,680

Contingency (10%) = \$292,768

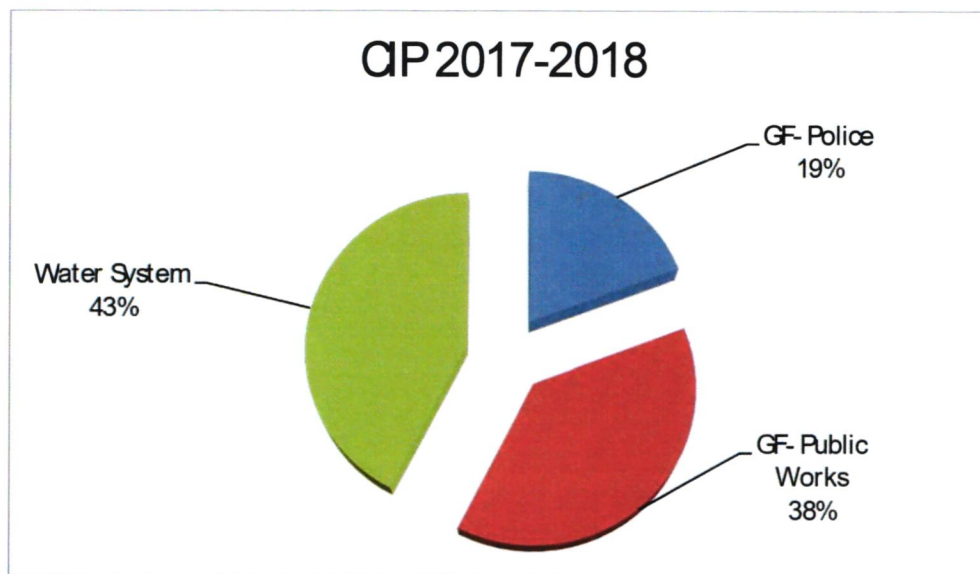
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## OVERVIEW- Year Two of the CIP (FY2017-2018)

In the Five-Year CIP work plan, only the first year, FY2016-2017, is actually appropriated. The remaining four years are a work plan that is subject to change as time goes on. The expenditure total for FY2017-FY2018 totals \$353k. This amount includes both Governmental and Enterprise Fund.

The pie chart shows the percentage distribution among the functional areas of the CIP.



## Major Highlights of Year Two of the CIP (FY2016-2017)

### General Fund- Public Works (walkpath replacement): TBD

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): \$100,000

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): \$25,000

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.

Enterprise- Water System (Membrane Replacement Train C): \$150,000

This project is the replacement of membrane cartridges in train "C" of the RO Plant. The existing semi-permeable membranes have reached the extent of their useful life. In FY16 and FY17, the cartridges in Train A and Train B were replaced.

This will be a Capital Repair project and funds will be allocated from the Water System's unassigned reserves.

OVERVIEW- Years Three through Five of the CIP (FY2018-FY2020)

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.