



Annual Budget

TOWN OF HIGHLAND BEACH



2013-2014

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ADOPTED OPERATING BUDGET

FISCAL YEAR 2013-2014

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2013 - 2014

ANNUAL OPERATING BUDGET OF THE TOWN OF HIGHLAND BEACH, FLORIDA

FOR THE

FISCAL YEAR BEGINNING OCTOBER 1, 2013

TOWN COMMISSION

Bernard Featherman, Mayor

Ronald Brown, Vice-Mayor

Dennis J. Sheridan, Commissioner

Louis P. Stern, Commissioner

Carl Feldman, Commissioner

TOWN MANAGER

Kathleen Dailey Weiser

TOWN ATTORNEY

Glen Torcivia

DEPARTMENT HEADS

Beverly M. Brown

Town Clerk

Cale D. Curtis

Finance Director

Craig Hartmann

Chief of Police

Michael Desorcy

Building Official

Jack W. Lee

Public Works Director

Maria T. Suarez

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:
Ron Brown
Commissioners:
Dennis J. Sheridan
Louis P. Stern
Carl Feldman
Town Manager:
Kathleen D. Weiser

To: Honorable Mayor and Town Commission Members

From: Kathleen Dailey Weiser, Town Manager

Date: September 19, 2013

Subject: FY 2013-2014 Adopted Annual Budget

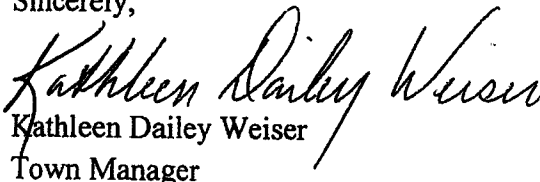
In accordance with the requirements of State Statutes and Chapter 2- Administration, Article III, Section 2-48 (4) of the Town of Highland Beach Municipal Code, the adopted budget for the fiscal year beginning October 1, 2013 and ending September 30, 2014 is presented using the millage rate of 3.9500.

Over the course of the past two months the Commission and Staff held Budget Workshops in a public forum to explain and revise the revenue estimates and expenditure requests of the FY 2013-2014 Annual Budget. These workshops provided the Commission with the opportunity to make comments on the budget; they also served as a platform to educate the public on what their town is proposing for the upcoming year with regard to capital projects, increasing or decreasing services, and how those projects and services will be funded. In addition, these meetings provided Staff with direction to solidify the budget's estimations and requests based on the Commission and Public's feedback. We are pleased to report that there were no major changes to the proposed budget during those Public Hearings.

Therefore, when reading this document please note that the budget message on pages 3-12 titled FY 2013-2014 Proposed Annual Budget, has been formally adopted as written and may be used as an overall summary of the FY 2013-14 Annual Operating Budget.

Many thanks to the Residents, Town Commissioners and Staff of Highland Beach whose input and time helped produce this document.

Sincerely,


Kathleen Dailey Weiser
Town Manager



Town of Highland Beach

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Carl Feldman
Town Manager:
Kathleen D. Weiser

TO: Honorable Mayor and Town Commission Members

FROM: Kathleen D. Weiser, Town Manager

Date: July 8, 2013

Subject: FY 2013-2014 Proposed Annual Budget

Introduction

The proposed budget is brought before you where, for the second consecutive year, there is an improvement in the taxing base of Highland Beach. Staff is pleased to report that the Town's 2013-2014 taxable assessed value (TAV) was estimated to be \$1.82 billion, an increase of 4.15%. The new taxable value is still well below the fiscal year 2007 high of \$2.3 billion. Nonetheless, the decline of taxable property values in Highland Beach has ceased for another year.

It appears that the Town has "weathered the storm" that eroded the large gain in property values accumulated prior to 2007. Over a short 5-year period (2008-2012), we saw the Town's Total Taxable Value shrink from an all-time high of \$2.3 billion down to \$1.7 billion. As the housing market bubble continued to burst, the Town's tax base and largest source of revenues, ad valorem taxes, dropped to levels that fell short of covering reoccurring operating expenditures. The Town was fortunate to have been fiscally responsible during the boom years of the housing market (pre-2007) and built up a healthy unrestricted fund balance (rainy day fund). If not for this sound financial planning, the Town would have been faced with raising tax rates, laying off employees, reducing town hours, and making other decisions that all leaned toward negative results. Instead, the Town was able to lower tax rates to provide financial relief to its residents and maintain adequate service levels during the economic chaos.

Drawing down on the Town's surplus funds to balance the operating budget could only last so long as the gap got wider. Thus, last year for the FY2013 budget, the Town Commission made the decision to increase tax rates enough to cover its reoccurring operating expenditures. The decision

was made to preserve the remaining surplus funds and use them for capital projects necessary to maintain the integrity, safety, and appearance of the Town's infrastructure, buildings, and equipment.

Also helping balance the budget, the Town utilized a number of reduction and cost saving measures such as:

- freezing and/or eliminating vacant employment positions;
- transitioning in-house positions to outside employment contracts;
- reducing operating expenditures; and
- delaying capital improvement projects

During FY2013, the Town entered a contract for the sale of its two parcels of property owned in Boca Raton. As of the writing of this budget letter, the sale was in the middle of a "due diligence period". Upon successful completion of the due diligence period, the Town will receive payment of \$3.5 million at closing. The due diligence period is set to expire in the first quarter of the 2014 FY budget. The proceeds will be available for spending at the Town Commission's discretion and/or for the funding of Capital Improvements.

While we are not experiencing the wonderful financial times afforded pre-2007, the Town Commission should be pleased that due to their decision-making this proposed budget maintains or improves service levels, satisfies capital improvement requests, and provides a fund balance that is financially healthy for the foreseeable 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 ended September 30, 2013:

Fund Balance (estimated September 30, 2013)	% of Proposed GF Budget	Balance
Non-spendable	.05%	\$ 50,000
Restricted		-
Committed	-	-
Assigned- Disaster Recovery	3.8%	400,000
Assigned- Budget Stabilization	16.7%	1,746,100
<u>Unassigned</u>	<u>31.7%</u>	<u>3,700,000</u>

The Town's unassigned fund balance represents approximately 31.7% of the proposed FY2014 General Fund budget for expenditures including transfers out. Town policy on fund balance requires that a minimum of 16.7% (2 months of expenditures) of the then in effect 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 \$50,000 each year up to a maximum of \$500,000. As of September 30, 2013, the balance in the disaster recovery will be \$400,000. **Staff is proposing to modify the Disaster Recovery fund balance policy so that it is funded in a similar way that the Budget Stabilization fund balance policy is funded.** That is, rather than setting a flat maximum amount to be placed in the Disaster Recovery, the amount would be determined annually by a percentage of the then in effect budget. The recommended percentage would be 8.3% (1 month of expenditures). The percent-of-budget approach to funding the budget stabilization and disaster recovery reserve accounts is better suited at meeting their intended uses because it would be tied to a budget, a document that adjusts with inflation. Unassigned (surplus) fund balance is estimated to end FY2013 with approximately \$3.7 million.

Operating Tax

For a second consecutive year, the Town's tax base (property values) has increased. The estimated total property value increase in Highland Beach is just over 4% for the upcoming year. Using the prior year's operating tax rate of 3.95 mills the Town can expect to collect an additional \$275,000 in ad valorem taxes. The additional taxes are a welcome sign of relief as the Town continues to face increasing operating and personnel costs in the recovering economy. Last budget year, the Town Commission made the prudent decision to increase the operating millage rate enough to cover its reoccurring expenses (operating and personnel), leaving the unassigned fund balance (reserves) to cover one-time capital improvements. That decision has played out nicely as we enter a new budget year that includes increasing costs and much needed capital improvements that had previously been put on hold. **Town Staff is pleased to report that we are not recommending a tax rate increase.** Rather, the balancing of the 2013-2014 Budget is being proposed using the same tax rate that was adopted in the prior year, 3.95.

If the Commission maintains the operating tax rate of 3.95 mills it will generate approximately \$6,920,000 in ad valorem taxes, an increase of \$275,000 over the previous year. Staff believes that the 3.95 mills, along

with other general fund revenues, will be sufficient to cover the proposed personnel and operating expenditures.

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 2013-2014, the Town's required debt service millage rate will be set at 0.8554. This is 6.7% less than the previous year.

Total Tax Rate

Therefore, the total proposed tax rate for the 2013-2014 fiscal year of the Town of Highland Beach is **4.8054** ($3.9500 + 0.8554$), an overall tax rate **decrease** of 0.06 mills or 1.3% over the previous year.

Budget Highlights

The proposed budget is submitted in a balanced condition, utilizing an operating millage rate of 3.95. Past budgets have been balanced with spending cuts to personnel and operating expenses. Many of the Town's departments had to cut their budgets multiple and consecutive years and operate on the bare necessities. However, many of the Town's departments have reached a point where expenses must rise in order to maintain and meet the level of service demanded by the Town's residents. Therefore, the Town's total General Fund (GF) Budget (including Capital Outlay) has increased by approximately 11.4%. The following summarizes the increase in GF expenditures.

- **Personnel** Total General Fund personnel expenditures have increased by 6%, or \$201,000. Contributors to personnel increases are:
 - Merit raises for employees (5%)
 - Increased retirement contribution rates (mandated by State)

Employee Class	Contribution Rates (% of Salary)	
	2012-2013	2013-2014
Regular	5.18%	6.95%
Special Risk	14.90%	19.06%
Elected Officials	10.23%	33.03%
Senior Management	6.30%	18.31%
DROP	5.44%	12.84%

- 10.43% increase to health insurance premiums.
- **Operating** Total General Fund operating expenditures have increased by 7.4%, or \$348,000. Major contributors to the increase are:
 - Improved emergency dispatch services
 - Initial startup- \$23,000 (one-time expense)
 - Annual Fee- \$40,800

- Delray Fire Rescue Agreement has increased :
 - Contractually agreed increase of \$74,000
 - Addition of Vehicle Maintenance Fee \$130,000
- General repairs and maintenance to Town facilities have increased \$33,000
- Solid Waste Collection has increased \$21,000 (contractual)
- **Capital** By far, the largest increase to the General Fund is due to Capital Outlay. The major contributor to the increase is the construction and renovation to the Public Safety/South side of Town Hall (estimated at \$825k). Proposed Capital Expenditures total \$983,000 for the upcoming Fiscal Year.
- **Debt Service** General Fund debt service payments decreased 8.5%, or \$60,000 due to the debt on the Library being paid off mid-year.

Enterprise Funds (Water & Sewer)

- Utility (water and sewer) rates for water and sewer remain the same as previous years. The current rates were established February 2010 and coincide with the water and wastewater study conducted on October 13, 2009.
- The Water Fund is restructuring its personnel in an effort to improve plant coverage, safety, training, maintenance, and reduce overtime. The personnel restructure does not change any positions, titles, or benefits; however, it includes the addition of one full-time Water Plant Operator. Total Position Value (less anticipated OT reduction) \$63,000
- The utility funds continue to build their reserves through the establishment of a renewal and replacement program that was implemented in FY 2010. Each fund budgets 5% of its utility revenue for renewals and replacements of their respective equipment and facilities. *This year, the renewal and replacement fund will be used to fund the replacement of (2) ten year old utility vehicles and the purchase of a spare well pump motor.*

Revenues

Applying the proposed millage tax rate of 3.95 (same as last year) to this year's taxable value generates \$6.9 million in ad valorem taxes. This amount is approximately \$275,000 more 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 exception is Building Permits. The Town expects the increase in new construction and renovation projects to provide an estimated \$397,000 in permit fees; up \$97,000 from the prior year.

The General Fund budget is balanced with an appropriation of \$920,000 from the Unassigned Fund Balance. *The appropriation from reserves is actually less than our total cost (\$969,000) for one-time capital projects.* This is an excellent indication that the Town's General Fund is back on track with current (reoccurring) revenues meeting current (reoccurring) expenditures.

All that said, the General Fund budget calls for an estimated \$11,709,095 in revenues, \$1.19 million more than the prior year.

Personnel Services

By the nature of being a service organization, total personnel costs account for approximately 80% of the *operating* budget and 60% of the total budget. The status of employee benefits as recommended in this budget are as follows:

- The Town's Merit Program remains in effect for all employees; allowing for 5% increases in base compensation based on satisfactory performance evaluations.
- A Cost of Living Adjustment for employees is not recommended, nor is it included in the budget. The basis for the Cost of Living Adjustment has in the past been the Bureau of Labor & Statistic's Consumer Price Index (CPI) published report for the month of April. This April's CPI was 1.1%.
- Health Insurance benefits have remained the same for employees and their dependants.
- Retirement costs have increased by over 50%. The Florida Retirement System (FRS) contribution rates for the Town are set each July 1st by the Florida State Legislature. These are mandated costs for all participants in FRS.

Operating Expenses

With department operating budgets already at bare minimums due to prior year requests for cuts, department heads were asked to keep their budgets status quo with the prior year if possible. Some departments were able to do so; however, our major departments (Police, Fire, and Library) have made requests that improve their services. Some of the increases in services and costs are as follows:

- **Police-** Improve emergency response times and communications by moving on to the Delray Beach Emergency Dispatch System. Currently, emergency dispatch calls are uncoordinated and handled by two different agencies. Police emergencies are dispatched by the Sheriff's Office and fire emergencies are dispatched by the City of Delray's Office. This lack of coordination often leads to multiple calls for emergency assistance and delayed response times. We currently pay approximately \$9,400, a year for police dispatch services through the County. Delray's system will cost approximately \$54,000 a year with start-up costs of around \$23,000.
- **Fire-** The Town owned fire apparatus is in need of being replaced. The Truck is approaching 20 years of service. It has become increasingly unreliable and costly to repair. Rather than purchasing a new fire apparatus, the Town has negotiated for the City of Delray Beach to provide the Town a fire truck and ambulance for the duration of our Fire Services Agreement. They will add a Vehicle Maintenance Fee (VMF) to the annual cost the Fire Services Agreement. The approximate annual cost of the VMF will be \$130,000.
- **Fire-** The Town's contract with Delray Beach for Fire Services has increased by \$74,000. The majority of the increase is in personnel costs.
- **Protective Inspection-** As permit revenues increase, so does our cost for permit processing and inspections. Based upon the estimated revenues, Building Department expenses are expected to go up approximately \$48,000
- **Library-** The Library operating budget has increased \$18,000 because of the need for maintenance and repairs that have been delayed due to prior budget cuts. This year the Library will paint its entry way, Community Room, and make other minor repairs, improving and maintaining the facade. The Library has also added some exciting electronic services such as genealogical research and electronic book and magazine download capabilities.

Reserve

The Reserve for Contingency is budgeted at \$233,768. 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. This amount represents only 2% of the total General Fund Budget.

Capital Outlay

The following items are Capital Outlay Requests that have been included in the budget:

- **Public Works-** Re-striping of traffic and pedestrian markers on Town owned streets. Estimated Cost: \$6,000

- **Public Works-** Replace the privacy mesh screening on northern fence of the Water Plant. Estimated Cost- \$6,000
- **Other General Gov't-** Construction & Renovations (Police Department/Chambers) Estimated Cost- \$825,000
- **Other General Gov't-** Information Technology/Network replacement and upgrade (Town-wide) Estimated Cost- \$14,000
- **Police Department-** Replace (2) two patrol vehicles and equipment Estimated Cost- \$72,000
- **Library Department-** Purchase of new books, CDs, DVDs, audio books, and other library media. Estimated Cost- \$60,000

Capital Improvement Requests total \$983,000. Management has determined that these capital requests are in line with the direction of the approved 5-year Capital Improvement Plan (CIP) of the Town. ***Funding for these capital items is provided in the budget with an appropriation of the Town's unassigned fund balance reserve account.***

Reduction Measures The Commission may desire to further cut spending and/or delay capital improvements. Staff has listed a variety of potential budget reduction and/or cost saving measures that the Commission may want to consider to reduce the budget. Being that we are a service based organization, some of these reductions affect employee and volunteer salary and benefits.

<u>Potential Reductions</u>	<u>Savings</u>
Employee holiday bonus	\$ 4,000
Merit Increase (1% increments) (Merit reduction excludes C.B.A. Members)	\$ 13,000
Increase employee contributions toward dependent health coverage by 10%	\$ 4,500
Advisory board stipend	\$ 7,500
Board Appreciation Luncheon	\$ 3,000
Police Vehicles (2)	\$ 72,000
Police Dispatch Services	\$ 45,000
Renovate Public Safety Facilities	\$ 825,000
Restriping Town roadways	\$ 6,000
Repairs/Maintenance (Library)	\$ 18,000

Water Fund

The Water Fund is balanced with an appropriation from reserves of \$300,000. New revenues are expected to fall short of expenditures due to the addition of a Water Plant Operator and capital improvement costs.

Capital Outlay Requests include:

- Replace Utility truck with a mid-size SUV- \$20,000
- Replace 4x4 Utilities truck with similar truck- \$32,000
- Purchase spare pump for water well- \$40,000

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 is balanced with a reserve for contingency of \$17,600. Operating expenses include a payment to the Water Fund of \$140,000 for reimbursement of administrative charges and a \$50,050 line item for Renewals and Replacements.

Capital Improvement Plan

Back in May 2013, the Town Commission was presented with a 5-Year Capital Improvement Plan (CIP). The CIP provides the Commission, Staff, and public with a forward looking plan that anticipates the Town's needs and demands. *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:

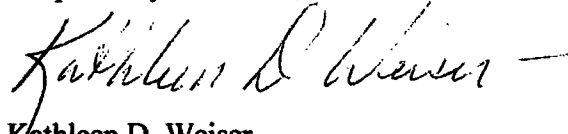
Fiscal Year	Fund	Project Name	Initial Cost (est.)	Annual On-going Cost (est.)
2013-2014	General Fund	Replace Police Cars (2)	\$ 68,000	na
	General Fund	Renovate Town Hall/PO	\$ 825,000	na
	General Fund	Network/IT Upgrade	\$ 14,000	na
	Water	Well Pump Motor (Spare)	\$ 40,000	na
	Water	Replace 4x4 Utility Truck	\$ 32,000	na
2014-2015	General Fund	Replace Police Cars (2)	\$ 68,000	na
	General Fund	License Plate Recog Cameras	\$ 50,000	\$ 2,500
	General Fund	Enclose Library Terraces (2)	\$ 150,000	\$ 1,000
	General Fund	Street-scape- design/architect	\$ 50,000	na
	Water	Replace Water Main (Bel Lido)	\$ 500,000	na
	Water	Purchase Calcite Flow System	\$ 250,000	na
	Water	Replace Air Conditioner	\$ 75,000	na
2015-2016	General Fund	Replace Police Car (2)	\$ 50,000	na
	General Fund	Repave Town Hall Parking Lot	\$ 65,000	na
	General Fund	Street-scape- construction	\$ 900,000	na
	Water	Replace Water Main (all other)	\$ 500,000	na
2016-2017	Water/Sewer	SCADA System	\$ 26,000	na
	General Fund	Replace Police Car (2)	\$ 50,000	na
2017-2018	Water	RO Plant Membrane Replace	\$ 450,000	na
	General Fund	Replace Police Car (2)	\$ 50,000	na

Acknowledgements Each year our budget is compiled with input from the Department Directors and their Staff members. The Departments hold down their costs yet continue to provide high levels of service to our residents. I am very proud of the efforts our employees make to run Highland Beach as efficient yet cost-effective as possible. It is a team effort, but I would be remiss if I did not recognize the exceptional abilities of Finance Director Cale Curtis - who leads the management team in organizing this document. His resourcefulness, accuracy and competence help keep Highland Beach in a financially sound condition, with many "behind the scenes" tasks performed to keep the organization in this enviable position.

Conclusion Property values in Highland Beach have increased for a second consecutive year providing some much needed financial relief in a recovering economy; albeit slowly. The increase in property values and a status quo tax rate of 3.95 will bring in an estimated \$275,000 more in ad valorem tax revenues year over year. This financial boost in revenue comes at a time when the Town's departments need it most to improve and maintain their operating and service levels. In addition, the Town has proposed a number of capital projects including one that will improve the interior logistics of the South side of Town Hall. Finally, this budget is balanced without any major spending cuts to personnel and operations. It includes some much needed maintenance and capital improvements that were delayed in prior budgets. **Most importantly, this budget does not call for a tax rate increase.**

With the 2013-2014 Proposed 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,

A handwritten signature in black ink, appearing to read "Kathleen D. Weiser", followed by a horizontal line.

Kathleen D. Weiser
Town Manager


BEVERLY M. BROWN, TOWN CLERK



RESOLUTION NO. 13-012 R

A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF HIGHLAND BEACH, FLORIDA, ADOPTING A FINAL MILLAGE RATE OF 3.95 MILS FOR THE TOWN'S GENERAL OPERATING FUNDS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2013 AND ENDING SEPTEMBER 30, 2014; PROVIDING THAT THE FINAL MILLAGE RATE OF 3.95 MILS IS 3.36 PERCENT GREATER THAN THE COMPUTED ROLLED-BACK RATE OF 3.8217 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, 2013 and ending September 30, 2014, is hereby set at 3.95 Mils, plus 0.8554 for voted debt service, for a final millage rate of 4.8054.

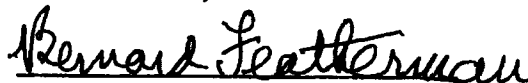
Section 2. The final millage rate of 3.95 is 3.36 percent greater than the computed rolled-back rate of 3.8217.


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.

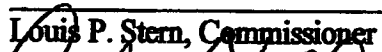
Section 5. This Resolution shall become effective immediately upon passage.

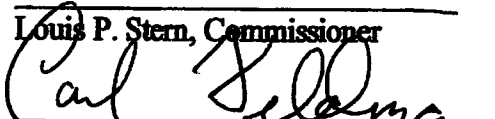
PASSED AND ADOPTED THIS 17th DAY OF SEPTEMBER, 2013.


Bernard Featherman, Mayor



Ron Brown, Vice Mayor


Dennis J. Sheridan, Commissioner


Louis P. Stern, Commissioner


Carl Feldman, Commissioner

ATTEST:


Beverly M. Brown, MMC
Town Clerk

CERTIFY THAT THIS IS A TRUE COPY OF THE RECORDS OF THE TOWN OF HIGHLAND BEACH.


BEVERLY M. BROWN
TOWN CLERK



RESOLUTION NO. 13-013 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, 2013 AND ENDING SEPTEMBER 30, 2014; 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, 2013 and ending September 30, 2014, 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 \$15,271,315 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 2012/2013 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 2013/2014 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.

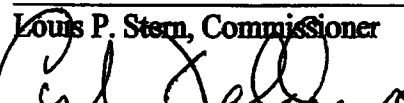
Section 6. This Resolution shall become effective immediately upon its passage.

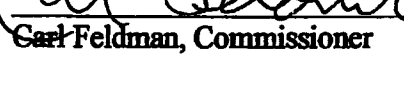
PASSED AND ADOPTED THIS 17th DAY OF SEPTEMBER, 2013.


Bernard Featherman, Mayor


Ron Brown, Vice Mayor


Dennis J. Sheridan, Commissioner


Louis P. Stern, Commissioner


Carl Feldman, Commissioner

ATTEST


Beverly M. Brown, MMC
Town Clerk

TOWN OF HIGHLAND BEACH

Organization Chart



The Citizens of Highland Beach

Town Commission

Bernard Featherman, Mayor
Ron Brown, Vice Mayor
Dennis Sheridan, Commissioner
Louis Stern, Commissioner
Carl Feldman, Commissioner

Advisory Boards
and Committees

Town Attorney
Glen Torcivia

Town Manager's Office

Kathleen D. Weiser, Town Manager

Assistant to the
Town Manager

Police Department

Craig Hartmann,
Chief of Police

Lieutenant

Accreditation/Training
Manager

Sergeant (4)

Police Officer (7)

Police Officer- **Frozen** (1)

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

Administrative Assistant

**Building
Department**

Michael Desorcy
(Building Official)

Office
Manager/Code
Enforcement

Administrative
Assistant

**Town Clerk's
Office**

Beverly Brown,
Town Clerk

Deputy Town Clerk

Administrative
Assistant (P/T)

**Finance
Department**

Cale Curtis,
Finance Director

Accounting/Payroll
Officer

Post Office
Lead Clerk

Clerk (P/T) (2)

Public Works

Jack Lee,
Public Works Director

Water Plant
Superintendent

Water Plant Operator (4)

Utility/Maintenance Super.

Utility Foreman

Utility Mechanic

Library

Mari Suarez,
Library Director

Library Systems
Analyst

Library Assistant

Library Clerk
(P/T) (4)

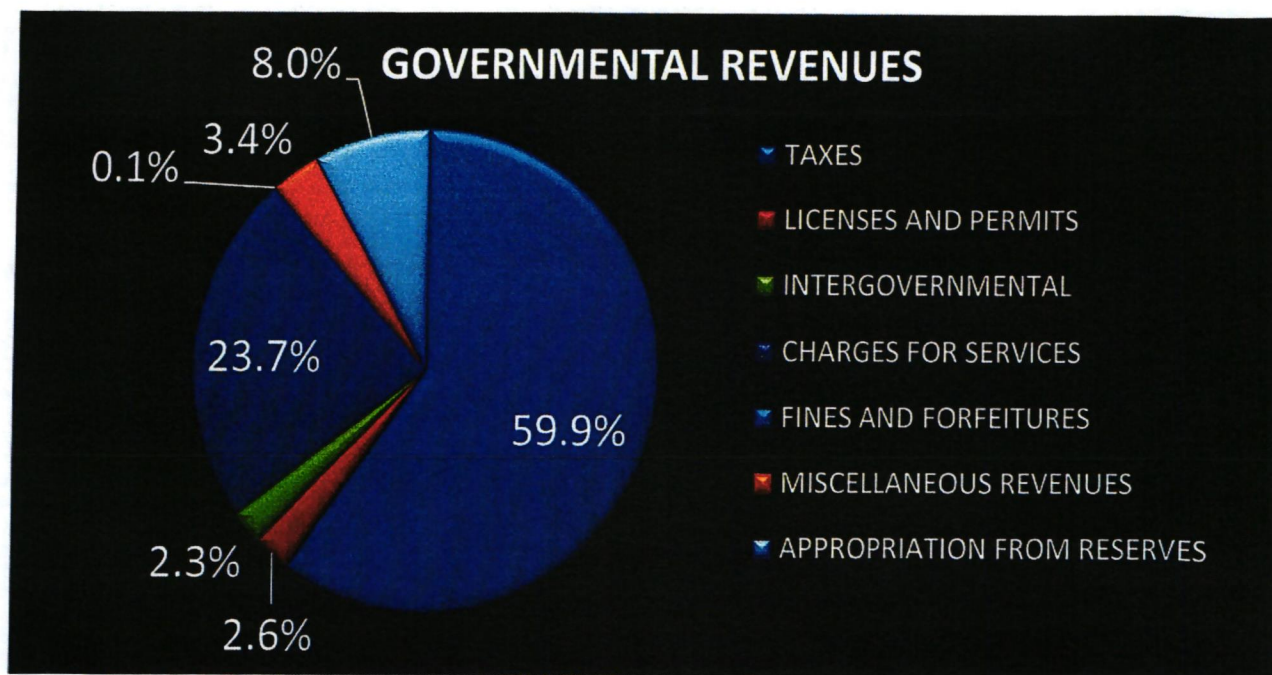
Maintenance

TOWN OF HIGHLAND BEACH
MILLAGE CALCULATION
FY 2011/2012 - FY 2013/2014

1.)		A	B	C	D
		PRIOR YEARS		ROLLED BACK	PROPOSED
		FISCAL YEAR 2011-2012	FISCAL YEAR 2012-2013	RATE 2012-2013	RATE 2012-2013
2.)	TAXABLE VALUE- DR420	1,736,878,550	1,757,053,296	1,824,966,379	1,824,966,379
3.)	FINAL GROSS TAXABLE VALUE	1,732,047,474	1,752,273,484	na	na
4.)	MILLAGE GEN. OPERATING	3.4070	3.9500	3.8217	3.9500
5.)	MILLAGE DEBT SERVICE-HISTORICAL				
a.	SUNTRUST RO LOAN	-	-	-	-
b.	BOFA LIBRARY LOAN	0.1621	0.1552	0.1210	0.1210
c.	STATE LOAN-HISTORICAL	0.2854	0.2821	0.2716	0.2716
d. Ref. 2008	STATE LOAN-REMAINING	0.1575	0.1557	0.1499	0.1499
e. Ref. 2008	2007 BOFA PROM NOTE	0.1780	0.1760	0.1695	0.1695
f. Ref. 2008	A1A STATE LOAN-ARRA	0.1183	0.1174	0.1136	0.1136
g. Ref. 2008	A1A STATE LOAN-DIRECT	0.0324	0.0309	0.0298	0.0298
6.)	SUB-TOTAL DEBT SERVICE	0.9337	0.9173	0.8554	0.8554
7.)	RATE	4.3407	4.8673	4.6771	4.8054
8.)	TAXES LEVIED OPERATING	5,901,086	6,921,480	6,974,474	7,208,617
9.)	TAXES LEVIED DEBT SERVICE	1,617,213	1,607,273	1,561,076	1,561,076
10.)	TOTAL TAXES	7,518,298	8,528,753	8,535,550	8,769,693
		x96%	x96%	x96%	x96%
11.)	TAXES LEVIED OPERATING @96%	5,665,042	6,644,621	6,695,495	6,920,273
12.)	TAXES LEVIED DEBT SERVICE @ 96%	1,552,524	1,542,982	1,498,633	1,498,633
13.)	AD VALOREM TAXES-FINAL/DR-420	7,217,567	8,187,603	8,194,128	8,418,906

**TOWN OF HIGHLAND BEACH
REVENUE COMPARISON - F/Y 12-13 AND F/Y 13-14**

FUND	REVENUE SOURCE	PRIOR YEAR 2012-2013 BUDGET	ADOPTED 2013-2014 BUDGET
GENERAL FUND	CURRENT AD VALOREM TAXES	8,209,000	8,419,000
	LOCAL OPTION GAS TAX	30,000	28,000
	FRANCHISES FEES	676,000	697,000
	OCCUPATIONAL LICENSES	2,000	2,000
	BUILDING PERMITS	300,000	397,000
	INTER GOVT REVENUE	352,645	352,545
	GARBAGE/SOLID WASTE	466,000	466,000
	CHARGES FOR SERVICES	21,600	37,000
	FINES AND FORFEITURES	20,500	17,000
	INTEREST	35,000	15,000
	MISCELLANEOUS REVENUES	361,750	358,550
	TRANSFER FROM WATER FUND	0	0
	APPROPRIATION FROM RESERVE	0	920,000
TOTAL GENERAL FUND		10,474,495	11,709,095
LIBRARY DONATION FUND	LIBRARY FUND APPROPRIATION	5,000	0
TOTAL LIBRARY DONATION		5,000	0
CULTURAL BOARD FUND	CULTURAL BOARD FUND REVENUES	0	0
TOTAL CULTURAL BOARD FUND		0	0
UTILITIES FUND			
WATER DEPT	WATER UTILITY REVENUE	2,075,000	2,075,000
	CHARGES FOR SERVICES	30,720	30,720
	INTEREST	3,000	3,000
	MISCELLANEOUS REVENUES	133,360	140,500
	DEBT PROCEEDS	0	0
	TRANS FROM GENERAL FUND-G.O. DEBT SERVICE	1,286,000	1,286,000
	TRANS FROM GENERAL FUND-DEFICIT	0	0
	APPROPRIATION FROM RESERVE	0	300,000
TOTAL WATER- REGULAR	GRAND TOTAL WATER FUND	3,528,080	3,835,220
SEWER DEPT	SEWER UTILITY REVENUE	1,008,000	1,010,000
	INTEREST	3,000	3,000
	APPROPRIATION FROM RESERVE	0	0
TOTAL SEWER DEPT		1,011,000	1,013,000
TOTAL UTILITIES FUNDS		4,539,080	4,848,220
TOTAL ALL FUNDS		15,018,575	16,557,315
LESS INTERFUND TRANSFERS		-1,286,000	-1,286,000
GRAND TOTAL		13,732,575	15,271,315



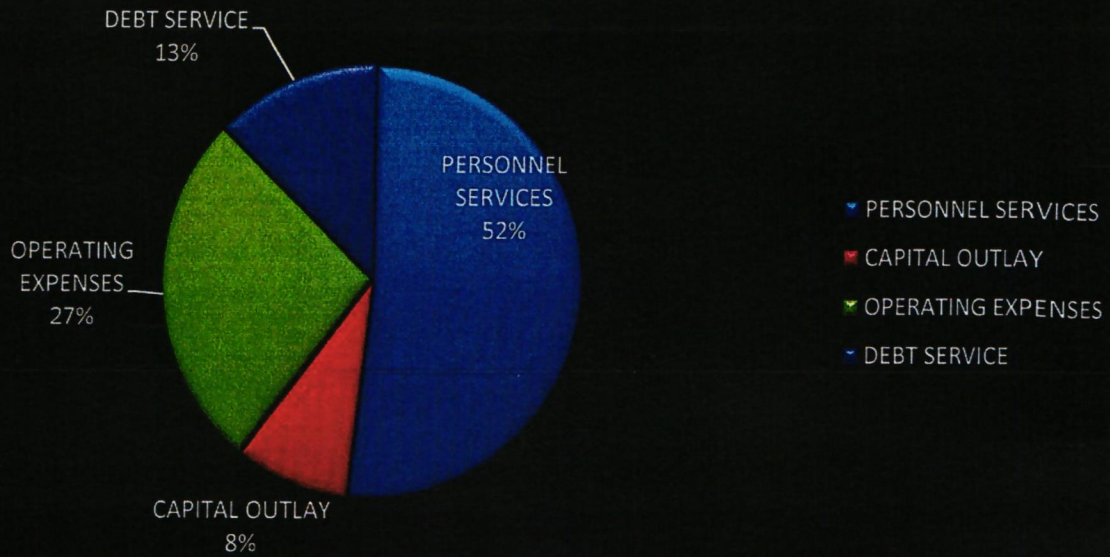
REVENUES BY FUNCTION

TAXES	\$ 9,144,000.00
LICENSES AND PERMITS	\$ 399,000.00
INTERGOVERNMENTAL	\$ 352,545.00
CHARGES FOR SERVICES	\$ 3,618,720.00
FINES AND FORFEITURES	\$ 17,000.00
MISCELLANEOUS REVENUES	\$ 520,050.00
APPROPRIATION FROM RESERVES	\$ 1,220,000.00
TOTAL REVENUES	\$ 15,271,315.00

TOWN OF HIGHLAND BEACH
EXPENDITURE COMPARISON - F/Y 12-13 AND F/Y 13-14

FUND	COST CENTER	PRIOR YEAR 2012-2013 BUDGET	ADOPTED 2013-2014 BUDGET
GENERAL FUND	TOWN COMMISSION	125,970	147,400
	TOWN MANAGER	318,375	344,405
	TOWN CLERK	237,865	267,695
	FINANCE	271,475	293,505
	LEGAL COUNSEL	146,000	131,000
	DEBT SERVICE	706,400	646,122
	PUBLIC WORKS	295,700	232,900
	POST OFFICE	120,375	126,080
	OTHER GENERAL GOVERNMENT	359,000	1,179,830
	LAW ENFORCEMENT	2,045,390	2,215,740
	DELRAY BEACH FIRE/RESCUE	2,954,000	3,150,000
	PROTECTIVE INSPECTION	298,650	350,430
	AMBULANCE & RESCUE	12,000	12,000
	REFUSE COLLECTION	458,000	481,000
	LIBRARY	565,575	611,220
	INTERFUND TRANSFER- DEBT SERVICE	1,286,000	1,286,000
	INTERFUND TRANSFER- WATER FUND DEFECIT	0	0
	RESERVE FOR CONTINGENCY	273,720	233,768
TOTAL GENERAL FUND	TOTAL GENERAL FUND	10,474,495	11,709,095
LIBRARY DONATION FUND	LIBRARY EXPENDITURES	5,000	0
TOTAL LIBRARY DONATION	TOTAL LIBRARY DONATION FUND	5,000	0
CULTURAL BOARD FUND	CULTURAL BOARD FUND EXPENDITURES	0	0
TOTAL CULTURAL BOARD	TOTAL CULTURAL BOARD FUND	0	0
UTILITIES FUND			
WATER DEPT	WATER EXPENDITURES-REGULAR	2,225,618	2,516,917
	WATER EXPENDITURES-DEBT SERVICE	1,294,860	1,296,522
	RESERVE FOR CONTINGENCY	7,602	21,781
TOTAL WATER DEPT	TOTAL WATER FUND	3,528,080	3,835,220
SEWER DEPT	SEWER EXPENDITURES	1,002,010	995,400
	RESERVE FOR CONTINGENCY	8,990	17,600
TOTAL SEWER DEPT	TOTAL SEWER	1,011,000	1,013,000
TOTAL UTILITIES FUNDS	TOTAL UTILITIES FUND-REGULAR EXPENDITURES	4,539,080	4,848,220
TOTAL ALL FUNDS	TOTAL ALL GOVERNMENTAL FUNDS	15,018,575	16,557,315
LESS INTERFUND TRANSFERS		-1,286,000	-1,286,000
GRAND TOTAL	GRAND TOTAL- REGULAR BUDGET	13,732,575	15,271,315

GOVERNMENTAL EXPENDITURES BY CLASS



TOTAL EXPENDITURES BY FUNCTION

PERSONNEL SERVICES	\$ 7,903,860
CAPITAL OUTLAY	\$ 1,330,549
OPERATING EXPENSES	\$ 4,094,262
DEBT SERVICE	\$ 1,942,644
TOTAL	\$ 15,271,315

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					
Revenues					
Dept: 310.000 REVENUES					
Acct Class: 3100 TAXES					
311.000 CURRENT AD VALOREM TAXES	7,285,358	8,209,000	8,209,000	8,419,000	2.56
312.000 LOCAL OPTIONAL GAS TAX	29,852	30,000	30,000	28,000	-6.67
313.100 FRANCHISE FEES-FPL	408,686	395,000	395,000	390,000	-1.27
313.400 FRANCHISE FEES-FPU	2,748	6,000	6,000	8,000	33.33
313.600 COMMUNICATIONS SERVICE TAX	276,844	275,000	275,000	299,000	8.73
Total TAXES	8,003,488	8,915,000	8,915,000	9,144,000	2.57
Acct Class: 3200 LICENSES AND PERMITS					
321.400 BUSINESS REGISTRATIONS	1,539	2,000	2,000	2,000	0.00
322.000 BUILDING PERMITS	397,588	300,000	300,000	397,000	32.33
Total LICENSES AND PERMITS	399,127	302,000	302,000	399,000	32.12
Acct Class: 3300 INTERGOVERNMENTAL					
335.120 STATE REVENUE SHARING PROCEEDS	77,105	75,000	75,000	76,000	1.33
335.150 ALCOHOLIC BEVERAGE LICENSES	636	645	645	645	0.00
335.180 LOCAL GOVT HALF-CENT SALES TAX	231,487	235,000	235,000	243,000	3.40
335.190 MOTOR FUEL TAX REBATE	1,223	1,100	1,100	1,200	9.09
335.195 RECYCLING REVENUE SHARING PROG	19,635	20,000	20,000	10,000	-50.00
335.210 FDOT- STREETLIGHT SUBSIDY	13,134	12,900	12,900	13,700	6.20
338.000 SHARE COUNTY OCCUPATIONAL LIC.	14,883	8,000	8,000	8,000	0.00
Total INTERGOVERNMENTAL	358,103	352,645	352,645	352,545	-0.03
Acct Class: 3400 CHARGES FOR SERVICES					
341.900 ZONING FEES, BOARD REVIEW FEES	1,885	1,500	1,500	3,000	100.00
341.920 CERTIFICATION,COPYS,LIEN SRCH	7,245	20,000	20,000	34,000	70.00
343.400 GARBAGE/SOLID WASTE REVENUE	467,004	466,000	466,000	466,000	0.00
Total CHARGES FOR SERVICES	476,133	487,500	487,500	503,000	3.18
Acct Class: 3500 FINES AND FORFEITURES					
351.000 COURT FINES	11,761	10,000	10,000	7,000	-30.00
351.100 MISC POLICE INCOME	2,098	3,000	3,000	1,000	-66.67
352.000 LIBRARY FINES & FEES	5,106	6,500	6,500	8,000	23.08
354.200 VIOLATION OF LOCAL ORDINANCES	866	1,000	1,000	1,000	0.00
Total FINES AND FORFEITURES	19,831	20,500	20,500	17,000	-17.07
Acct Class: 3600 MISCELLANEOUS REVENUES					
361.000 INTEREST ON INVESTMENTS	14,026	35,000	35,000	15,000	-57.14
362.000 RENT- U.S. POSTAL STATION	25,000	25,000	25,000	25,000	0.00
362.200 LEASE-SPRINT PCS	25,200	25,200	25,200	30,000	19.05
369.100 ADMINISTRATIVE REIMBURSEMENTS	257,632	298,550	298,550	298,550	0.00
369.400 OTHER MISCELLANEOUS REVENUES	7,840	10,000	10,000	5,000	-50.00
Total MISCELLANEOUS REVENUES	329,697	393,750	393,750	373,550	-5.13
Acct Class: 3800 OTHERS SOURCES-NON-REVENUE					
389.900 APPROPRIATION FROM RESERVE	0	38,326	38,326	920,000	2300.46
Total OTHERS SOURCES-NON-REVENUE	0	38,326	38,326	920,000	2300.46
Total REVENUES	9,586,380	10,509,721	10,509,721	11,709,095	11.41

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Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 001 - GENERAL FUND					
Expenditures					
Dept: 511.000 TOWN COMMISSION					
Acct Class: 5010 PERSONAL SERVICES					
511.000 EXECUTIVE SALARIES AND WAGES	63,000	63,000	63,000	63,000	0.00
521.000 FICA TAXES	4,820	4,820	4,820	4,825	0.10
522.000 RETIREMENT CONTRIBUTIONS	6,875	6,950	6,950	21,350	207.19
524.000 WORKERS' COMPENSATION	75	150	150	175	16.67
Total PERSONAL SERVICES	74,770	74,920	74,920	89,350	19.26
Acct Class: 5030 OPERATING EXPENSES					
531.000 PROFESSIONAL FEES	3,850	5,500	5,500	7,500	36.36
540.000 TRAVEL AND PER DIEM	7,568	10,000	10,000	12,000	20.00
541.100 POSTAGE & FREIGHT	39	300	300	300	0.00
549.001 OTH CURR CHG-ADVERTISING	2,341	2,000	2,000	2,000	0.00
549.004 OTH CURR CHG-COMM. REINVEST.	256	4,000	4,000	2,000	-50.00
549.005 OTH CURR CHG-PRINTING & PUBS	12,994	15,000	15,000	15,000	0.00
549.008 OTH CURR CHG-GIFTS & AWARDS	6,598	7,000	7,000	6,500	-7.14
549.010 OTH CURR CHG-PROMOTIONS	25	0	0	3,000	0.00
552.000 OPERATING SUPPLIES	1,308	1,250	1,250	1,250	0.00
554.000 BOOKS,DUES,EDUCATION,SUBSCRIPT	7,470	6,000	6,000	8,500	41.67
Total OPERATING EXPENSES	42,448	51,050	51,050	58,050	13.71
Total TOWN COMMISSION	117,218	125,970	125,970	147,400	17.01

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Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 001 - GENERAL FUND					
Expenditures					
Dept: 512.000 TOWN MANAGER					
Acct Class: 5010 PERSONAL SERVICES					
512.000 REGULAR SALARIES & WAGES	196,152	208,000	208,000	215,000	3.37
514.000 OVERTIME	0	100	100	100	0.00
515.200 EDUCATION INCENTIVE PAY	8,000	8,000	8,000	8,000	0.00
521.000 FICA TAXES	16,180	16,500	16,500	17,025	3.18
522.000 RETIREMENT CONTRIBUTIONS	15,258	17,500	17,500	35,400	102.29
523.000 HEALTH INSURANCE/ALLOWANCE	38,803	44,500	44,500	52,000	16.85
524.000 WORKERS' COMPENSATION	243	500	500	575	15.00
Total PERSONAL SERVICES	274,636	295,100	295,100	328,100	11.18
Acct Class: 5030 OPERATING EXPENSES					
531.000 PROFESSIONAL FEES	0	1,000	1,000	1,000	0.00
540.000 TRAVEL AND PER DIEM	3,363	4,500	4,500	4,880	8.44
540.100 TRAINING & DEVELOPMENT	1,093	1,925	1,925	1,925	0.00
541.100 POSTAGE & FREIGHT	84	100	100	100	0.00
545.000 INSURANCE & BONDS	890	1,200	1,200	1,200	0.00
549.008 OTH CURR CHG-GIFTS & AWARDS	2,118	2,500	2,500	2,700	8.00
552.000 OPERATING SUPPLIES	3,398	2,000	2,000	2,000	0.00
554.000 BOOKS,DUES,EDUCATION,SUBSCRIPT	2,607	2,500	2,500	2,500	0.00
Total OPERATING EXPENSES	13,552	15,725	15,725	16,305	3.69
Total TOWN MANAGER	288,189	310,825	310,825	344,405	10.80

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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	149,988	156,400	156,400	168,000	7.42
521.000 FICA TAXES	11,533	12,000	12,000	12,900	7.50
522.000 RETIREMENT CONTRIBUTIONS	8,522	10,100	10,100	22,950	127.23
523.000 HEALTH INSURANCE/ALLOWANCE	27,343	28,500	28,500	31,500	10.53
524.000 WORKERS' COMPENSATION	175	300	300	345	15.00
Total PERSONAL SERVICES	197,561	207,300	207,300	235,695	13.70
Acct Class: 5030 OPERATING EXPENSES					
534.000 OTHER CONTRACTUAL SERVICES	9,889	13,200	13,200	13,200	0.00
540.000 TRAVEL AND PER DIEM	2,197	2,550	2,550	2,550	0.00
541.100 POSTAGE & FREIGHT	372	1,150	1,150	750	-34.78
549.001 OTH CURR CHG-ADVERTISING	2,064	1,750	1,750	1,600	-8.57
549.009 OTH CURR CHG-ELECTIONS	7,249	7,765	7,765	8,000	3.03
552.000 OPERATING SUPPLIES	730	3,494	3,494	3,500	0.17
554.000 BOOKS,DUES,EDUCATION,SUBSCRIPT	2,514	1,400	1,400	2,400	71.43
Total OPERATING EXPENSES	25,013	31,309	31,309	32,000	2.21
Total TOWN CLERK	222,575	238,609	238,609	267,695	12.19

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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	127,596	136,300	136,300	143,150	5.03
515.200 EDUCATION INCENTIVE PAY	6,000	6,000	6,000	6,000	0.00
521.000 FICA TAXES	9,401	10,900	10,900	11,410	4.68
522.000 RETIREMENT CONTRIBUTIONS	7,682	8,875	8,875	20,500	130.99
523.000 HEALTH INSURANCE/ALLOWANCE	46,838	47,000	47,000	54,000	14.89
524.000 WORKERS' COMPENSATION	160	300	300	345	15.00
Total PERSONAL SERVICES	197,678	209,375	209,375	235,405	12.43
Acct Class: 5030 OPERATING EXPENSES					
532.000 ACCOUNTING AND AUDITING	38,500	30,000	30,000	31,000	3.33
534.000 OTHER CONTRACTUAL SERVICES	10,668	12,000	12,000	7,000	-41.67
540.000 TRAVEL AND PER DIEM	1,673	3,000	3,000	3,000	0.00
540.100 TRAINING & DEVELOPMENT	480	1,300	1,300	1,300	0.00
541.100 POSTAGE & FREIGHT	2,345	2,300	2,300	2,300	0.00
544.000 RENTALS AND LEASES	2,174	2,600	2,600	2,600	0.00
545.000 INSURANCE & BONDS	346	400	400	400	0.00
546.000 REPAIRS & MAINTENANCE- GENERAL	3,587	4,000	4,000	4,000	0.00
552.000 OPERATING SUPPLIES	5,157	5,000	5,000	5,000	0.00
554.000 BOOKS,DUES,EDUCATION,SUBSCRIPT	430	1,500	1,500	1,500	0.00
Total OPERATING EXPENSES	65,361	62,100	62,100	58,100	-6.44
Total FINANCE	263,038	271,475	271,475	293,505	8.11

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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	98,528	96,000	96,000	76,000	-20.83
531.200 PROFESSIONAL FEES- LITIGATION	13,391	40,000	40,000	30,000	-25.00
531.300 PROFESSIONAL FEES- LEGAL OTHER	41,409	10,000	10,000	25,000	150.00
Total OPERATING EXPENSES	153,328	146,000	146,000	131,000	-10.27
Total LEGAL COUNSEL	153,328	146,000	146,000	131,000	-10.27

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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: 517.000 DEBT PAYMENTS					
Acct Class: 5070 DEBT SERVICE					
571.000 PRINCIPAL- LIBRARY BLDG LOAN	250,000	250,000	250,000	208,500	-16.60
571.700 PRINCIPAL-2005 REFUNDING LOAN	389,833	410,700	410,700	413,110	0.59
572.000 INTEREST-LIBRARY BLDG LOAN	20,196	12,000	12,000	3,300	-72.50
572.700 INTEREST-2005 REFUNDING LOAN	44,457	33,700	33,700	21,212	-37.06
Total DEBT SERVICE	704,487	706,400	706,400	646,122	-8.53
Total DEBT PAYMENTS	704,487	706,400	706,400	646,122	-8.53

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Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 001 - GENERAL FUND					
Expenditures					
Dept: 519.000 PUBLIC WORKS					
Acct Class: 5030 OPERATING EXPENSES					
531.000 PROFESSIONAL FEES	16,984	8,000	8,000	18,000	125.00
534.000 OTHER CONTRACTUAL SERVICES	110,002	114,772	114,772	132,000	15.01
546.000 REPAIRS & MAINTENANCE- GENERAL	48,438	58,200	58,200	60,000	3.09
546.100 REPAIRS & MAINTENANCE- VEHICLE	3,030	2,200	2,200	1,000	-54.55
549.003 OTH CURR CHG-LICENSE & PERMITS	1,557	1,900	1,900	1,900	0.00
552.000 OPERATING SUPPLIES	4,356	5,500	5,500	5,000	-9.09
552.400 OPERATING SUPPLIES-GASOLINE	4,471	4,000	4,000	3,000	-25.00
Total OPERATING EXPENSES	188,837	194,572	194,572	220,900	13.53
Acct Class: 5060 CAPITAL OUTLAY					
563.000 IMPROVEMENTS OTHER THAN BLDG.	4,400	100,807	100,807	12,000	-88.10
Total CAPITAL OUTLAY	4,400	100,807	100,807	12,000	-88.10
Total PUBLIC WORKS	193,237	295,379	295,379	232,900	-21.15

**TOWN OF HIGHLAND BEACH
CAPITAL OUTLAY REQUESTS
FISCAL YEAR 2013-2014**

Dept: PUBLIC WORKS

Qty.	Type*	Item Description and Justification	Costs	
			Initial Purchase	Yealy O & M**
1	I	Re-stripe (Thermo Plastic) all of the Town's side streets.	\$6,000	
1	I	Purchase a new screening mesh for the north perimeter of the R.O. Plant.	\$6,000	
TOTAL			\$12,000	\$0

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

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

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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	82,367	85,000	85,000	85,000	0.00
515.200 EDUCATION INCENTIVE PAY	2,000	2,000	2,000	2,000	0.00
521.000 FICA TAXES	6,277	6,675	6,675	6,675	0.00
522.000 RETIREMENT CONTRIBUTIONS	4,142	4,900	4,900	6,375	30.10
523.000 HEALTH INSURANCE/ALLOWANCE	15,747	16,900	16,900	21,100	24.85
524.000 WORKERS' COMPENSATION	102	200	200	230	15.00
Total PERSONAL SERVICES	110,634	115,675	115,675	121,380	4.93
Acct Class: 5030 OPERATING EXPENSES					
544.000 RENTALS AND LEASES	1,452	1,500	1,500	1,500	0.00
545.000 INSURANCE & BONDS	0	300	300	300	0.00
546.000 REPAIRS & MAINTENANCE- GENERAL	243	500	500	500	0.00
552.000 OPERATING SUPPLIES	2,066	2,000	2,000	2,000	0.00
552.100 UNIFORMS	0	400	400	400	0.00
Total OPERATING EXPENSES	3,761	4,700	4,700	4,700	0.00
Total POST OFFICE	114,395	120,375	120,375	126,080	4.74

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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 GOV'T-NON DEPARTMENTA					
Acct Class: 5030 OPERATING EXPENSES					
531.000 PROFESSIONAL FEES	15,249	18,500	18,500	5,000	-72.97
534.000 OTHER CONTRACTUAL SERVICES	22,329	30,000	30,000	25,230	-15.90
541.000 COMMUNICATIONS	54,968	55,000	55,000	54,600	-0.73
543.000 UTILITY SERVICES	61,334	72,000	72,000	72,000	0.00
544.000 RENTALS AND LEASES	6,032	7,000	7,000	7,000	0.00
545.000 INSURANCE & BONDS	116,801	120,000	120,000	120,000	0.00
549.000 OTHER CURRENT CHARGES-GENERAL	12,604	15,000	15,000	17,000	13.33
549.006 OTH CURR CHG-TAXES & ASSESSMNT	4,461	20,000	20,000	15,000	-25.00
552.000 OPERATING SUPPLIES	13,620	15,000	15,000	15,000	0.00
552.940 DISASTER PREPARATION SUPPLIES	0	10,000	10,000	10,000	0.00
Total OPERATING EXPENSES	307,398	362,500	362,500	340,830	-5.98
Acct Class: 5060 CAPITAL OUTLAY					
563.000 IMPROVEMENTS OTHER THAN BLDG.	0	0	0	825,000	0.00
564.000 MACHINERY AND EQUIPMENT	7,257	0	0	14,000	0.00
Total CAPITAL OUTLAY	7,257	0	0	839,000	0.00
Total GENERAL GOV'T-NON DEPARTMENTAL	314,655	362,500	362,500	1,179,830	225.47

**TOWN OF HIGHLAND BEACH
CAPITAL OUTLAY REQUESTS
FISCAL YEAR 2013-2014**

Dept: OTHER GENERAL GOVERNMENT

Qty.	Type*	Item Description and Justification	Costs	
			Initial Purchase	Yealy O & M**
1	B	Police Department/Chambers Construction and Renovations	\$825,000	
1	S	Network Upgrade to include software and hardware upgrades and replacements. Specifically purchase of a larger server in efforts to create a single platform to run multiple servers (virtualization). Installation of Windows Small Business Server 2011 including client access licenses.	\$14,000	
TOTAL			\$839,000	\$0

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

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

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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	1,106,287	1,192,000	1,192,000	1,186,000	-0.50
514.000 OVERTIME	23,261	15,000	15,000	15,000	0.00
515.000 SPECIAL PAY	16,080	17,000	17,000	17,000	0.00
515.100 SHIFT DIFFERENTIAL PAY	23,181	30,000	30,000	28,000	-6.67
515.200 EDUCATION INCENTIVE PAY	28,000	28,000	28,000	28,000	0.00
521.000 FICA TAXES	91,601	98,000	98,000	99,000	1.02
522.000 RETIREMENT CONTRIBUTIONS	152,658	168,000	168,000	224,000	33.33
523.000 HEALTH INSURANCE/ALLOWANCE	210,426	247,000	247,000	257,000	4.05
524.000 WORKERS' COMPENSATION	21,141	34,000	34,000	39,100	15.00
Total PERSONAL SERVICES	1,672,635	1,829,000	1,829,000	1,893,100	3.50
Acct Class: 5030 OPERATING EXPENSES					
531.000 PROFESSIONAL FEES	9,623	9,300	9,300	4,850	-47.85
534.000 OTHER CONTRACTUAL SERVICES	16,294	10,500	10,500	19,100	81.90
540.000 TRAVEL AND PER DIEM	5,778	6,500	6,500	9,000	38.46
540.100 TRAINING & DEVELOPMENT	5,009	9,435	9,435	14,205	50.56
541.000 COMMUNICATIONS	21,760	42,267	42,267	92,900	119.79
541.100 POSTAGE & FREIGHT	248	400	400	400	0.00
546.000 REPAIRS & MAINTENANCE- GENERAL	6,403	1,500	1,500	7,500	400.00
546.100 REPAIRS & MAINTENANCE- VEHICLE	22,016	25,475	25,475	18,675	-26.69
549.013 OTH CURR CHG-ANNUAL PHYSICALS	790	3,000	3,000	3,000	0.00
552.000 OPERATING SUPPLIES	19,533	13,500	13,500	13,200	-2.22
552.100 UNIFORMS	16,134	7,000	7,000	8,000	14.29
552.150 UNIFORMS ALLOWANCE	13,440	17,100	17,100	17,100	0.00
552.400 OPERATING SUPPLIES-GASOLINE	30,293	35,000	35,000	35,000	0.00
554.000 BOOKS,DUES,EDUCATION,SUBSCRIPT	3,518	6,480	6,480	7,710	18.98
Total OPERATING EXPENSES	170,840	187,457	187,457	250,640	33.71
Acct Class: 5060 CAPITAL OUTLAY					
564.000 MACHINERY AND EQUIPMENT	0	34,373	34,373	72,000	109.47
Total CAPITAL OUTLAY	0	34,373	34,373	72,000	109.47
Total POLICE DEPARTMENT	1,843,475	2,050,830	2,050,830	2,215,740	8.04

**TOWN OF HIGHLAND BEACH
CAPITAL OUTLAY REQUESTS
FISCAL YEAR 2013-2014**

Dept: Police Department

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* 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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	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	2,951,886	2,929,000	2,929,000	3,135,000	7.03
546.000 REPAIRS & MAINTENANCE- GENERAL	3,842	25,000	25,000	15,000	-40.00
Total OPERATING EXPENSES	2,955,728	2,954,000	2,954,000	3,150,000	6.64
Total DELRAY BEACH FIRE RESCUE	2,955,728	2,954,000	2,954,000	3,150,000	6.64

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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: 524.000 PROTECTIVE INSPECTION					
Acct Class: 5010 PERSONAL SERVICES					
512.000 REGULAR SALARIES & WAGES	65,546	93,000	93,000	97,600	4.95
521.000 FICA TAXES	5,246	7,200	7,200	7,500	4.17
522.000 RETIREMENT CONTRIBUTIONS	3,267	5,300	5,300	7,100	33.96
523.000 HEALTH INSURANCE/ALLOWANCE	11,191	24,200	24,200	28,000	15.70
524.000 WORKERS' COMPENSATION	81	200	200	230	15.00
Total PERSONAL SERVICES	85,331	129,900	129,900	140,430	8.11
Acct Class: 5030 OPERATING EXPENSES					
531.000 PROFESSIONAL FEES	0	0	0	2,000	0.00
534.000 OTHER CONTRACTUAL SERVICES	188,425	150,000	150,000	198,500	32.33
540.000 TRAVEL AND PER DIEM	0	1,000	1,000	1,000	0.00
541.100 POSTAGE & FREIGHT	169	500	500	300	-40.00
544.000 RENTALS AND LEASES	1,501	1,700	1,700	1,700	0.00
552.000 OPERATING SUPPLIES	4,853	5,000	5,000	5,000	0.00
554.000 BOOKS,DUES,EDUCATION,SUBSCRIPT	590	1,000	1,000	1,500	50.00
Total OPERATING EXPENSES	195,538	159,200	159,200	210,000	31.91
Total PROTECTIVE INSPECTION	280,868	289,100	289,100	350,430	21.21

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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: 526.000 AMBULANCE SERVICES					
Acct Class: 5030 OPERATING EXPENSES					
534.000 OTHER CONTRACTUAL SERVICES	12,000	12,000	12,000	12,000	0.00
Total OPERATING EXPENSES	12,000	12,000	12,000	12,000	0.00
Total AMBULANCE SERVICES	12,000	12,000	12,000	12,000	0.00

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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: 534.000 GARBAGE/SOLID WASTE CONTROL					
Acct Class: 5030 OPERATING EXPENSES					
534.000 OTHER CONTRACTUAL SERVICES	421,181	455,000	455,000	476,000	4.62
552.000 OPERATING SUPPLIES	0	4,585	4,585	5,000	9.05
Total OPERATING EXPENSES	421,181	459,585	459,585	481,000	4.66
Total GARBAGE/SOLID WASTE CONTROL	421,181	459,585	459,585	481,000	4.66

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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: 5010 PERSONAL SERVICES					
512.000 REGULAR SALARIES & WAGES	322,234	324,600	324,600	328,000	1.05
515.200 EDUCATION INCENTIVE PAY	4,000	4,000	4,000	4,000	0.00
521.000 FICA TAXES	24,447	25,200	25,200	25,400	0.79
522.000 RETIREMENT CONTRIBUTIONS	17,214	19,775	19,775	34,700	75.47
523.000 HEALTH INSURANCE/ALLOWANCE	68,597	73,500	73,500	82,000	11.56
524.000 WORKERS' COMPENSATION	2,007	3,500	3,500	4,025	15.00
Total PERSONAL SERVICES	438,498	450,575	450,575	478,125	6.11
Acct Class: 5030 OPERATING EXPENSES					
540.000 TRAVEL AND PER DIEM	998	2,000	2,000	2,000	0.00
541.100 POSTAGE & FREIGHT	160	250	250	250	0.00
544.000 RENTALS AND LEASES	1,217	2,000	2,000	2,000	0.00
546.000 REPAIRS & MAINTENANCE- GENERAL	0	0	0	14,000	0.00
549.010 OTH CURR CHG-PROMOTIONS	730	1,250	1,250	1,250	0.00
552.000 OPERATING SUPPLIES	36,730	40,000	40,000	40,000	0.00
552.100 UNIFORMS	328	500	500	500	0.00
552.900 OPERATING EXP-CHILDRENS PROG	795	3,500	3,500	3,500	0.00
554.000 BOOKS,DUES,EDUCATION,SUBSCRIPT	5,095	5,500	5,500	9,595	74.45
Total OPERATING EXPENSES	46,053	55,000	55,000	73,095	32.90
Acct Class: 5060 CAPITAL OUTLAY					
566.000 BOOKS,PUBS & LIBRARY MATERIALS	60,269	60,000	60,000	60,000	0.00
Total CAPITAL OUTLAY	60,269	60,000	60,000	60,000	0.00
Total LIBRARIES	544,820	565,575	565,575	611,220	8.07

**TOWN OF HIGHLAND BEACH
CAPITAL OUTLAY REQUESTS
FISCAL YEAR 2013-2014**

Dept: _____ Library _____

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* 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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	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	1,288,400	1,286,000	1,286,000	1,286,000	0.00
Total TRANSFERS	1,288,400	1,286,000	1,286,000	1,286,000	0.00
Total INTERFUND TRANSFERS	1,288,400	1,286,000	1,286,000	1,286,000	0.00

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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: 590.000 RESERVE FOR CONTINGENCY					
Acct Class: 5090 OTHER USES					
599.000 RESERVE FOR CONTINGENCY	78,400	273,720	273,720	233,768	-14.60
Total OTHER USES	78,400	273,720	273,720	233,768	-14.60
Total RESERVE FOR CONTINGENCY	78,400	273,720	273,720	233,768	-14.60

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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	9,795,994	10,468,343	10,468,343	11,709,095	11.85
Total GENERAL FUND	-209,613	41,378	41,378	0	-100.00

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	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 401 - WATER SYSTEM					
Revenues					
Dept: 533.000 WATER SYSTEM OPERATIONS					
Acct Class: 3400 CHARGES FOR SERVICES					
343.300 WATER UTILITY REVENUE	1,958,585	2,075,000	2,075,000	2,075,000	0.00
343.310 FIRE HYDRANT- MAINTENANCE FEE	30,720	30,720	30,720	30,720	0.00
Total CHARGES FOR SERVICES	1,989,305	2,105,720	2,105,720	2,105,720	0.00
Acct Class: 3600 MISCELLANEOUS REVENUES					
361.000 INTEREST ON INVESTMENTS	2,471	3,000	3,000	3,000	0.00
369.100 ADMINISTRATIVE REIMBURSEMENTS	137,928	131,360	131,360	140,000	6.58
369.400 OTHER MISCELLANEOUS REVENUES	3,976	2,000	2,000	500	-75.00
Total MISCELLANEOUS REVENUES	144,374	136,360	136,360	143,500	5.24
Acct Class: 3800 OTHERS SOURCES-NON-REVENUE					
381.100 TRANSFER FROM GENERAL FUND	1,288,400	1,286,000	1,286,000	1,286,000	0.00
389.900 APPROPRIATION FROM RESERVE	0	0	0	300,000	0.00
Total OTHERS SOURCES-NON-REVENUE	1,288,400	1,286,000	1,286,000	1,586,000	23.33
Total WATER SYSTEM OPERATIONS	3,422,079	3,528,080	3,528,080	3,835,220	8.71

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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	584,210	593,700	593,700	684,000	15.21
514.000 OVERTIME	24,532	42,000	42,000	18,000	-57.14
515.100 SHIFT DIFFERENTIAL PAY	5,773	6,000	6,000	6,000	0.00
515.200 EDUCATION INCENTIVE PAY	0	8,000	8,000	8,000	0.00
521.000 FICA TAXES	45,837	49,000	49,000	55,000	12.24
522.000 RETIREMENT CONTRIBUTIONS	35,680	39,000	39,000	77,300	98.21
523.000 HEALTH INSURANCE/ALLOWANCE	162,973	169,000	169,000	227,000	34.32
524.000 WORKERS' COMPENSATION	16,784	16,500	16,500	18,975	15.00
Total PERSONAL SERVICES	875,789	923,200	923,200	1,094,275	18.53
Acct Class: 5030 OPERATING EXPENSES					
531.000 PROFESSIONAL FEES	9,684	20,000	20,000	3,000	-85.00
534.000 OTHER CONTRACTUAL SERVICES	23,158	26,000	26,000	30,000	15.38
540.000 TRAVEL AND PER DIEM	2,525	1,500	1,500	1,500	0.00
540.100 TRAINING & DEVELOPMENT	1,850	2,000	2,000	2,000	0.00
541.000 COMMUNICATIONS	4,337	6,000	6,000	5,000	-16.67
541.100 POSTAGE & FREIGHT	119	300	300	100	-66.67
543.000 UTILITY SERVICES	262,606	245,000	245,000	320,000	30.61
545.000 INSURANCE & BONDS	151,453	153,700	153,700	150,000	-2.41
546.000 REPAIRS & MAINTENANCE- GENERAL	89,378	121,489	121,489	72,000	-40.74
546.100 REPAIRS & MAINTENANCE- VEHICLE	3,163	2,000	2,000	2,000	0.00
546.200 RENEWALS & REPLACEMENTS	0	196,742	196,742	196,742	0.00
549.003 OTH CURR CHG-LICENSE & PERMITS	4,275	4,300	4,300	4,300	0.00
549.100 ADMINISTRATIVE CHARGES	257,632	298,550	298,550	298,600	0.02
552.000 OPERATING SUPPLIES	236,342	240,568	240,568	240,000	-0.24
552.100 UNIFORMS	2,193	2,000	2,000	2,400	20.00
552.400 OPERATING SUPPLIES-GASOLINE	2,553	2,500	2,500	2,500	0.00
554.000 BOOKS,DUES,EDUCATION,SUBSCRIPT	333	3,000	3,000	500	-83.33
Total OPERATING EXPENSES	1,051,602	1,325,649	1,325,649	1,330,642	0.38
Acct Class: 5060 CAPITAL OUTLAY					
564.000 MACHINERY AND EQUIPMENT	0	50,000	50,000	92,000	84.00
Total CAPITAL OUTLAY	0	50,000	50,000	92,000	84.00
Acct Class: 5070 DEBT SERVICE					
571.500 PRINCIPAL- R.O. STATE LOAN	0	520,765	520,765	551,400	5.88
571.700 PRINCIPAL-2005 REFUNDING LOAN	0	9,200	9,200	9,390	2.07
571.800 PRINCIPAL-R.O. EXPANSION	0	172,500	172,500	184,500	6.96
571.830 PRINCIPAL-A1A DIRECT LOAN	0	32,950	32,950	33,800	2.58
571.850 PRINCIPAL- ARRA LOAN	0	120,000	120,000	124,500	3.75
572.200 INTEREST- R. O. STATE LOAN	217,047	217,670	217,670	187,200	-14.00
572.700 INTEREST-2005 REFUNDING LOAN	1,009	800	800	482	-39.75
572.800 INTEREST-R.O. EXPANSION	129,954	124,500	124,500	112,400	-9.72
572.830 INTEREST- A1A DIRECT LOAN	20,040	19,250	19,250	18,350	-4.68
572.850 INTEREST-ARRA LOAN	80,697	77,225	77,225	74,500	-3.53
Total DEBT SERVICE	448,746	1,294,860	1,294,860	1,296,522	0.13
Acct Class: 5090 OTHER USES					
599.000 RESERVE FOR CONTINGENCY	0	7,602	7,602	21,781	186.52
Total OTHER USES	0	7,602	7,602	21,781	186.52
Total WATER SYSTEM OPERATIONS	2,376,137	3,601,311	3,601,311	3,835,220	6.50

**TOWN OF HIGHLAND BEACH
CAPITAL OUTLAY REQUESTS
FISCAL YEAR 2013-2014**

Dept: WATER SYSTEM

Qty.	Type*	Item Description and Justification	Costs	
			Initial Purchase	Yealy O & M**
1	E	Purchase a new Ford Escape for the Public Works Director. The Director's present vehicle is ten years old and is starting to rust badly.	\$20,000	
1	E	Purchase a new Ford F-150 4X4 for the Utility Maintenance Department. Their present truck is ten years old and in poor condition.	\$32,000	
1	E	Purchase a new spare well pump motor for the R.O.Plant	\$40,000	
TOTAL			\$92,000	

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

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

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Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 402 - SEWER SYSTEM					
Revenues					
Dept: 535.000 SEWER SYSTEM OPERATIONS					
Acct Class: 3400 CHARGES FOR SERVICES					
343.500 SEWER UTILITIES REVENUE	1,001,973	1,008,000	1,008,000	1,010,000	0.20
Total CHARGES FOR SERVICES	1,001,973	1,008,000	1,008,000	1,010,000	0.20
Acct Class: 3600 MISCELLANEOUS REVENUES					
361.000 INTEREST ON INVESTMENTS	2,554	3,000	3,000	3,000	0.00
Total MISCELLANEOUS REVENUES	2,554	3,000	3,000	3,000	0.00
Total SEWER SYSTEM OPERATIONS	1,004,527	1,011,000	1,011,000	1,013,000	0.20

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10:15 am

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					
543.000 UTILITY SERVICES	29,373	34,000	34,000	34,000	0.00
543.100 SEWAGE TREATMENT-CITY OF DELRA	671,323	740,000	740,000	745,000	0.68
545.000 INSURANCE & BONDS	7,382	8,000	8,000	8,000	0.00
546.000 REPAIRS & MAINTENANCE- GENERAL	7,289	38,000	38,000	18,000	-52.63
546.200 RENEWALS & REPLACEMENTS	0	50,050	50,050	50,000	-0.10
549.100 ADMINISTRATIVE CHARGES	137,928	131,360	131,360	140,000	6.58
552.000 OPERATING SUPPLIES	1,301	600	600	400	-33.33
Total OPERATING EXPENSES	854,596	1,002,010	1,002,010	995,400	-0.66
Acct Class: 5090 OTHER USES					
599.000 RESERVE FOR CONTINGENCY	0	8,990	8,990	17,600	95.77
Total OTHER USES	0	8,990	8,990	17,600	95.77
Total SEWER SYSTEM OPERATIONS	854,596	1,011,000	1,011,000	1,013,000	0.20

Capital Improvement Plan

 Town of Highland Beach, Florida	Capital Improvement Plan
	Fiscal Year: 2014 - 2018
	Effective Date: October 1, 2013
	Adopted Date:
	Total Number of Pages: 11

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.

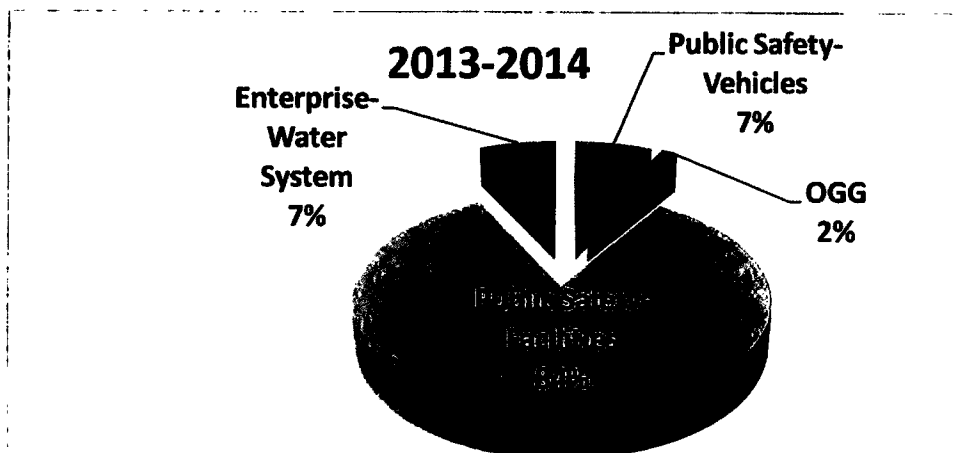
Town of Highland Beach Draft Capital Improvement Plan FY2014 thru FY2018

Fiscal Year	Fund	Project Name	Initial Cost (est.)	Annual On-going Cost (est.)
2013-2014	General Fund	Replace Police Cars (2)	\$ 68,000	na
	General Fund	Renovate Town Hall/PD	\$ 825,000	na
	General Fund	Network/IT Upgrade	\$ 14,000	na
	Water	Well Pump Motor (Spare)	\$ 40,000	na
	Water	Replace 4x4 Utility Truck	\$ 32,000	na
2014-2015	General Fund	Replace Police Cars (2)	\$ 68,000	na
	General Fund	License Plate Recog Cameras	\$ 50,000	\$ 2,500
	General Fund	Enclose Library Terraces (2)	\$ 150,000	\$ 1,000
	General Fund	Street-scape- design/architect	\$ 50,000	na
	Water	Replace Water Main (Bel Lido)	\$ 500,000	na
	Water	Purchase Calcite Flow System	\$ 250,000	na
	Water	Replace Air Conditioner	\$ 75,000	na
2015-2016	General Fund	Replace Police Car (2)	\$ 50,000	na
	General Fund	Repave Town Hall Parking Lot	\$ 65,000	na
	General Fund	Street-scape- construction	\$ 900,000	na
	Water	Replace Water Main (all other)	\$ 500,000	na
2016-2017	Water/Sewer	SCADA System	\$ 26,000	na
	General Fund	Replace Police Car (2)	\$ 50,000	na
2017-2018	Water	RO Plant Membrane Replace	\$ 450,000	na
	General Fund	Replace Police Car (2)	\$ 50,000	na

OVERVIEW- Year One of the CIP- Budget FY2013-2014

The first year of the Capital Improvement Program, FY2013-2014, is the basis for actual appropriations authorized by the Town of Highland Beach Commission for capital projects when adopting the Annual Budget. The total FY2014 CIP budget is \$1.795M. This amount includes both Governmental and Enterprise projects.

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



Major Highlights of Year One of the CIP (FY2013-2014)

Public Safety- Facilities (Police/Chambers): \$825,000

Remodel /Improvements of the Highland Beach Existing Town Hall Facilities - This project entails the renovation, remodel and rehabilitation of the South Side Town Hall facilities to include the existing Town Commission Chambers and Police Department.

This recognized capital improvement project was identified for purposes of:

- Improving and unifying public safety facilities;
- Providing a Quality of Work environment;
- Improving public accessibility;
- Improving business and delivery processes;
- Ensuring building code compliance;
- Providing a multi-purpose commission chambers for needed town meetings, as well as providing space for cultural, civic and community activities; and
- Internally joining General Gov't facilities with Chambers and PD

Scope of Work includes:

- The renovation and repositioning of the Town Commission Chambers
- Remodel and amalgamating existing Police facilities
- Interior demolition of southern town hall facilities
- New and updated mechanical, electrical and plumbing (MEP), including heating ventilation and air conditioning (HVAC) that meets current codes
- Installation of a fire alarm system ensuring compliance with fire protection standards
- Remodel and restoration of public restroom facilities to be complaint with ADA and specific code requirements

Project Phases - This project was identified in four (4) phases:

1. Analysis
2. Design Development
3. Construction Documentation
4. Construction Administration

Project Status - Funding for the initial two phases was identified and approved in the 2011-2012 budget resulting in phases 1 and 2 being completed. As of today's date, phases three and four are on hold pending reallocation of funds and Commission approval of the entire project.

Project Cost - The total remaining cost for phase three and four are approximately \$34,000. When preparing the 2012-2013 FY Budget, the Town was given a construction estimate of \$750,000 plus an additional 10% \$75,000 for ancillary costs for a total of \$825,000. It is recommended that Phase 3 be immediately funded and implemented to begin the construction bid process, so that an accurate construction cost may be identified for the FY2013-14 Budget, if so desired by the Commission.

Funding of approximately \$25,000 for phase 3 can be made available in the General Fund's Reserve for Contingency line item of the current budget 2012-2013. As for phase 4 and the actual construction anticipated for FY 2013-2014, funding can be made available with an allocation of the General Fund's Unrestricted Fund Balance, proceeds from the sale of the old Water Plant property, or a combination of those resources.

The architects sketch floor plan is attached as Exhibit A.

Public Safety- Fire (vehicles): \$830,000

The current ladder truck owned by the Town of Highland Beach is a 1995, 104' Sutphen mid-mount aerial ladder truck. This apparatus is nearing 19 years of age, and the time has come for its replacement. Escalating maintenance costs and out of service time have rendered the vehicle expensive and increasingly unreliable. In addition, the current apparatus was not configured to properly and safely store much of the current life-saving equipment, resulting in over packed compartments and cab area. Another check mark in favor of replacing and upgrading the fire truck is that the current truck's size (length and weight) often times restricts the truck from getting close to structures. It is not uncommon to have to park the truck on A1A, affecting the usefulness of the ladder for fire containment and rescue as well as increasing the time it takes to reach a patient in need of medical or trauma situation where seconds count.

Danielle Connor, Fire Chief of Delray Beach, has given the Town multiple presentations on this project to replace the current apparatus and strongly recommends it. The recommended replacement apparatus (Pierce Ladder on Dash CF) will address all of the above mentioned arguments for replacement.

The Town Commission has a couple of options with regard to executing this project and funding the acquisition and replacement of the current apparatus.

Option 1: The first option would be to purchase the truck outright at a cost of approximately \$830,000. Funding for this option could come from the General Fund's unrestricted fund balance.

Option 2: Execute a lease agreement with Ten-8, truck manufacturer. Funding for annual lease payments could come from the General Fund's unrestricted fund balance or general revenues of the General Fund. Optional Lease Terms:

- Five-Year: \$170,973.37/year. Cost an additional \$25,000 over five years
- Ten-Year: \$93,585.81/year. Cost an additional \$106,000 over ten years

Option 3 (**recommended option**): Remove ourselves from the fire truck and fire rescue vehicle ownership business and leave that responsibility up to the City of Delray Beach. We can attempt to accomplish this option by negotiating with the City of Delray Beach to revise our Interlocal Agreement for Fire and Rescue Services (Agreement). One possible concept would be to amend the Agreement to include a Vehicle Maintenance Fee (Fee). The Fee would require the City of Delray Beach supply the Town with an appropriate

apparatus and a rescue vehicle. The fee could also cover maintenance costs, equipment, supplies (consumables, foam agents, hazardous materials, etc... that are used in the performance of an emergency) and the replacement costs of the vehicles and said equipment and supplies. We would not necessarily dictate whether a new ladder truck or a comparable Delray ladder truck is provided to the Town under this type of fee agreement. The fee would be established considering the term of the agreement and would most likely include an annual Consumer Price Index (CPI) adjustment. We would require some type of signage so that we can identify the truck(s) that are currently assigned to Highland Beach as a Highland Beach truck (such as magnetic sign that sticks to both sides of truck). This option accomplishes a couple of issues. One is the Town would not have to consider and be responsible for replacing, repairing, updating, retrofitting, and insuring a fire truck anymore, now or in the future. An annual fee would provide for all of this. An estimate of the annual fee may be \$150k per year for the life of the agreement. It should also be anticipated that with this new fee, the agreement would be extended to a minimum of an additional 10 years. While this fee is obviously more than the lease options presented above, the long-term costs of the Fee will eventually outweigh the initial years cost of the Fee due to the fact that the Town will not be faced with replacing an apparatus and/or rescue vehicle in another 10-12 years at a more than likely increased future cost. Choosing this option would remove this item from the CIP and it would be included in the Town's operating budget as an addition to the Annual Service Fee.

Public Safety- Police (vehicles): \$68,000

The Purchase of 2 police patrol vehicles will be to replace 2 - 2006 existing patrol vehicles which currently have 95,600 and 100,040 miles respectively. In the past, the Police department recycled much of the vehicle equipment by transferring it from an old cruiser to a new cruiser; saving the Town approximately \$5,000 at replacement time. This was possible due to the Ford Crown Victoria being the dominant vehicle for police use for the last decade. Today, however, the Crown Victoria is no longer manufactured. This creates added costs to replacing police vehicles because new equipment will have to be ordered and installed. Each unequipped patrol vehicle will cost \$24,500 and equipment will run another \$9,500.

Funding for the vehicles could be made available from general revenues of the General Fund, an allocation the GF Unrestricted Fund Balance, and/or a combination of those resources.

The Police Chief is recommending a 3-year replacement policy on patrol vehicles. Replacing the vehicles every three years will reduce repairs by keeping them under warranty, improve vehicle safety, and provide higher residual values at trade-in time. Such a policy would serve as a plan and be contingent upon available and budgeted resources.

Other General Government- Network/Information Technology (IT) Upgrade: \$14,000

Upgrades and replacements to the Town's IT network. This upgrade of software and hardware will put the Town on a single network platform capable of virtualization. Virtualization will allow for secure off-site information storage and virtual access to the Town's network and programs. The Town will also upgrade its Small Business Server.

Funding for this replacement is available from the Town's Unassigned Fund Balance.

Enterprise- Water Services (vehicles): \$32,000

Purchase a new Ford F-150 4X4 for the Utility Maintenance Department. Their present truck is ten years old and in poor condition.

Funding for this replacement is available from the Water System's renewals and replacements and/or water system revenues.

Enterprise- Water Services (well pump motor): \$40,000

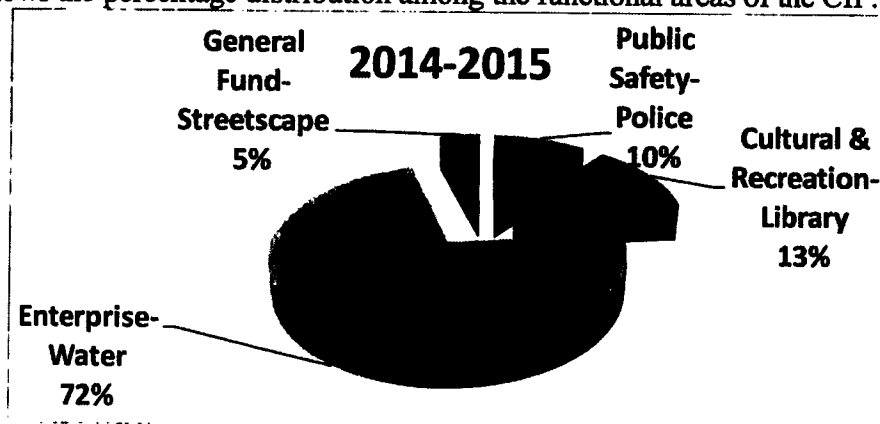
Order a spare well pump motor for the Reverse Osmosis Water Treatment Plant. We currently do not have a spare motor should one of our well pump motors fail. The lead time on getting a new Hitachi motor is 16 weeks.

Funding for this project is available from the Water System's renewals and replacements and/or water system revenues.

OVERVIEW- Year Two of the CIP (FY2014-2015)

In the Five-Year CIP work plan, only the first year, FY2013-2014, is actually appropriated. The remaining four years are a work plan that is subject to change as time goes on. The expenditure total for FY2014- FY2015 totals \$1.143M. This amount includes both Governmental and Enterprise projects as well as non-project items such as reserves and capitalized billings

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



Major Highlights of Year Two of the CIP (FY2014-2015)

Public Safety- Police Services (vehicles): \$68,000

As part of the previously mentioned 3-year patrol vehicle replacement plan, the Town would be purchasing 2 new patrol vehicles to replace 2 existing high mileage, out of warranty, and aging patrol vehicles. A reduction in repairs and improved safety features, equipment and fuel economy will maintain value, stability, and integrity to the Town's police fleet.

Funding for the vehicles could be made available from general revenues of the General Fund, an allocation from the GF Unrestricted Fund Balance, and/or a combination of those resources.

Public Safety- License Plate Recognition Cameras: \$50,000

The Automated License Plate Recognition System is a camera system that captures images of cars and license plates with the technology to read license plates. The systems are widely used in municipalities and have proven extremely beneficial as a crime prevention tool as well as being instrumental in the solving of crime. One camera would be placed at the south end of town and a second camera at the north end of town. The system has an initial set up cost of \$50,000 and an annual maintenance and support fee of approximately \$2,500.

Funding for the cameras could be made available from general revenues of the General Fund, an allocation from the GF Unrestricted Fund Balance, and/or a combination of those resources.

Cultural and Recreation- Library (enclose terraces): \$150,000

Due to the demand from residents for meeting room areas, the Community room overflow, and the need for space for medium size groups of 20-30 people, the library is requesting that the Commission consider for fiscal year 2014-2015 a project of enclosing the two terraces facing West on the back of the Library. At present, the terraces are not suitable for meetings due to the exposure to weather elements (rain, heat, cold, etc...). In addition, noise from the Intracoastal Waterway activities is a disturbance to meetings on the terraces. The cost of this project would be approximately \$150,000.00 for both terraces. This project would include:

- Special impact glass windows and doors;
- Air conditioning for both terraces;
- Audio-visual screens and speakers enabling us to provide comfortable space when the Community room activities overflow, and the audience are not allowed to enjoy the programs.

The Friends of the Library have proposed a funding concept that would raise money from individual's and/or groups in return for name recognition on the enclosed terraces. Initial estimates of their "Naming Rights Campaign" indicate the potential to raise 50% of the project costs. Supplement funding for this project could be available from general revenues of the General Fund, an allocation of unrestricted fund balance, donations, and/or any combination of those resources.

For more information including an architect's rendering and construction estimate, see the attached

General Fund- Streetscape (Design phase): \$50,000

In FY2013, the Town made significant repairs to its walk-path that runs parallel to A1A in Highland Beach. These repairs were done to immediately mitigate the liability of trip/fall hazards identified throughout the path. The repairs were done with a short-term mindset and in anticipation of a much larger streetscape project that would not only improve the walk-path, but would also enhance the aesthetics of the A1A corridor. This project is being initially proposed in two phases. The first phase is proposed to be conducted in FY2014-2015 and would involve hiring an architect/engineer to design a streetscape plan for the Town. The second phase, construction, would be planned for the following year. Architectural/Engineering fees are estimated at \$50,000.

Funding for this project could be made available from general revenues of the General Fund, allocation from the GF Unrestricted Fund Balance, and/or a combination of those resources.

Enterprise- Water Service (Water Main Transmission Lines): \$500,000

The old water transmission mains in Bel Lido Isle are over 50 years old and have reached their life expectancy. Town staff has had several small leaks on the old water mains in the past few years indicating that the pipes and joints are beginning to fail. The old transit water mains are made of cement asbestos which are very brittle and are no longer used for water mains in the U.S. The old transit water mains should be replaced with new C-900 PVC water mains. C-900 PVC pipes have a normal life expectancy of 100 years. New service lines should be installed between the new water mains and the existing water meters. New fire hydrants should be spaced properly to meet current fire code requirements of 300' apart. This cost estimate of \$500,000 includes engineering, design, permitting and inspection services.

Funding for this project could be made available by the Water Systems renewal and replacement fund, an allocation of unrestricted fund balance, proceeds from the sale of the old water plant property, and any combination of those resources.

Enterprise- Water Service (Calcite Flow System): \$250,000

This project consists of purchasing and installing a new Cal Flo System for the R.O. Plant. The new system will replace the existing calcite system which is 10 years old and is reaching its replacement cycle. The new Cal Flo System is easier to maintain and does a much better job of adjusting alkalinity and hardness. This in turn will enhance the efficiency of operation and improve the overall quality of the water. A new Cal Flow system has a life expectancy of 20 plus years. This project is estimated at \$250,000.

Funding for this project could be made available by the Water Systems renewal and replacement fund, an allocation of unrestricted fund balance, proceeds from the sale of the old water plant property, and any combination of those resources.

Enterprise- Water Service (air conditioner replacement): \$75,000

The Town needs to replace the primary air conditioning unit at the Reverse Osmosis Water Treatment Plant. The current air conditioning unit is out of warranty and is 5 years old. Due to the salt air environment brought on by our proximity to the Atlantic Ocean, air conditioning units and other metallic equipment typically require replacement much sooner than equipment located further from the ocean.

Funding of \$75,000 for this project would come from the Water System's renewals and replacement fund, water revenues, or a combination of those resources.

OVERVIEW- Years Three through Five of the CIP
(FY2016-FY2018)

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.