

ADOPTED ANNUAL OPERATING BUDGET

2017-2018



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

TABLE OF CONTENTS

ADOPTED OPERATING BUDGET

FISCAL YEAR 2017-2018

| | |
|--|-------|
| List of Principal Officials | 1 |
| Town Manager's Original Proposed Budget Message | 2-12 |
| Resolution 16-007 R- Millage Rate | 13-14 |
| Resolution 16-008 R- Budget | 15-16 |
| Organization Chart | 17 |
| Millage Chart | 18 |
| Revenue Comparison- Government-wide | 19 |
| Expenditure Comparison- Government-wide | 20 |
| Detailed Budget Worksheets | |
| Revenues (General Fund) | 21 |
| Town Commission | 22 |
| Town Manager | 23 |
| Town Clerk | 24 |
| Finance | 25 |
| Legal | 26 |
| Public Works | 27-28 |
| Post Office | 29 |
| Other General Government | 30 |
| Police Department | 31-32 |
| Delray Beach Fire Rescue | 33 |
| Protective Inspection | 34 |
| Solid Waste Removal | 35 |
| Library | 36 |
| Interfund Transfer | 37 |
| Reserve for Contingency | 38 |
| Water System Fund | |
| Revenues | 39 |
| Expenses | 40-42 |
| Sewer System Fund | |
| Revenues | 43 |
| Expenses | 44-46 |
| Capital Improvement Plan | 47-54 |

2017-2018

ANNUAL OPERATING BUDGET OF THE TOWN OF HIGHLAND BEACH, FLORIDA

FOR THE

FISCAL YEAR ENDING SEPTEMBER 30, 2018

TOWN COMMISSION

Carl Felman, Mayor

William Weitz, Ph.D., Vice-Mayor

Rhoda Zelniker, Commissioner

George Kelvin, Commissioner

Elyse Riesa, Commissioner

TOWN MANAGER

Valerie Oakes

TOWN ATTORNEY

Glen Torcivia

DEPARTMENT HEADS

Lanelda Gaskins

Town Clerk

Cale D. Curtis

Finance Director

Craig Hartmann

Chief of Police

Valentino Perez

Building Official

Edward Soper

Public Works Director

Lois Albertson

Library Director



Town of Highland Beach

3614 SOUTH OCEAN BOULEVARD • HIGHLAND BEACH, FLORIDA 33487

Palm Beach County, Florida

561-278-4548
FAX 561-265-3582

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

TO: Honorable Mayor and Town Commission Members

FROM: Valerie Oakes, Town Manager

Date: October 1, 2017

Subject: FY 2017-2018 Adopted Annual Budget

Introduction

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

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

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

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

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

Fund Balance

The Town's General Fund total fund balance is made up of a combination of financial resources to include: non-spendable (inventories), restricted (debt repayment fund), committed (designated by a resolution/ordinance), assigned (designated by policy), and unassigned (surplus/balance of funds). Staff anticipates the following fund balance totals at FY beginning October 1, 2017:

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

The Town's unassigned fund balance represents approximately 20% of the proposed FY 2018 General Fund budget for expenditures including transfers. Town policy on fund balance requires that a minimum of 16.7% (2 months of expenditures) of the then in effect General Fund budget be set aside (assigned) for budget stabilization. The current policy also requires that a separate amount be set aside for disaster recovery and that it be increased by \$100,000 each year up to a maximum of 8.3% of the then in effect General Fund Budget. The Disaster Recovery Fund Balance account will have \$850,000 on October 1, 2017. The Town's Committed Fund Balance represents the appropriation from reserve to balance the FY2018 budget. The appropriation is for one-time capital improvements

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

Operating Tax

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

Debt Service Tax

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

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

Total Tax Rate

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

Budget Highlights

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

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

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

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

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

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

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

GENERAL FUND

G. F. Revenues

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

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

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

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

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

General Fund **Expenses**

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

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

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

Reserve

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

Capital Outlay

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

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

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

Enterprise Funds

Water Fund

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

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

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

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

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

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

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

Capital Outlay Requests include:

- Fire Hydrant Replacements- \$120,000

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

Sewer Fund

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

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

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

Capital Improvement Plan

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

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

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

Acknowledgements

A municipal budget cannot be put together without a lot of assistance from the Department Directors and their staffs. I am very proud of the efforts of our employees to continue to offer the highest quality of services - while maintaining, and in some cases, reducing, their budgets and line items. This document is a team effort that is led by the exceptional abilities of the Town's Finance Director, Cale Curtis. His accuracy, dependability and ability to make the many last-minute changes requested of him demonstrate his dedication to the Town of Highland Beach and its financial soundness.

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

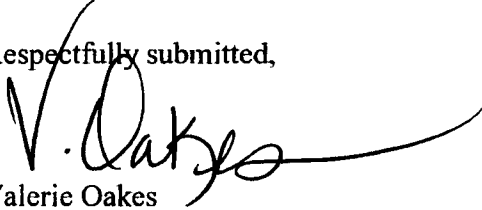
Conclusion

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

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

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

Respectfully submitted,

A handwritten signature in black ink, appearing to read "V. Oakes", with a long, sweeping horizontal line extending to the right.

Valerie Oakes
Town Manager



RESOLUTION NO. 17-015 R

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

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

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

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

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

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

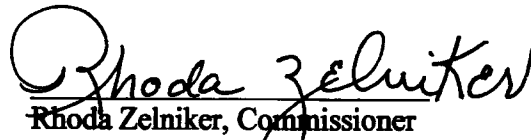
Section 4. All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

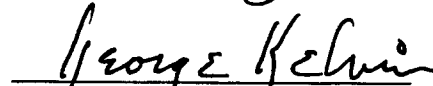
Section 5. This Resolution shall become effective immediately upon passage.

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


Carl Feldman, Mayor

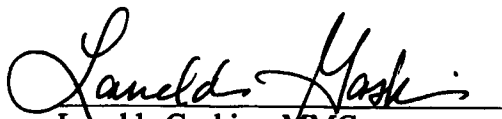

William Weitz, Vice Mayor


Rhoda Zelniker, Commissioner


George Kelvin, Commissioner


Elyse Riesa, Commissioner

ATTEST:


Lanelda Gaskins, MMC
Town Clerk



RESOLUTION NO. 17-016 R

A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF HIGHLAND BEACH, FLORIDA, ADOPTING A FINAL BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2017 AND ENDING SEPTEMBER 30, 2018; DETERMINING AND FIXING THE AMOUNTS NECESSARY TO CARRY ON THE GOVERNMENT OF THE TOWN FOR THE ENSUING YEAR; PROVIDING FOR SEVERABILITY, CONFLICTS AND AN EFFECTIVE DATE.

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

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

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

Section 1. That the final budget of the Town of Highland Beach, for the fiscal year beginning October 1, 2017 and ending September 30, 2018, is hereby adopted and the appropriations set out therein are hereby made to maintain and carry on the government of the Town of Highland Beach, Florida. There is hereby appropriated the sum of \$17,840,497 in new revenue, for the payment of operating expenditures for the Town Government pursuant to the terms of the above budget.

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

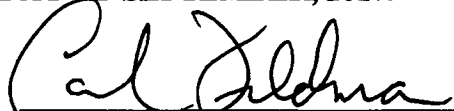
Section 3. All funds appropriated for the 2016/2017 fiscal year, which are encumbered, but unexpended as of last day of the fiscal year, shall be deemed re-appropriated for the same purposes for the 2017/2018 fiscal year.


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

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


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

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


Carl Feldman, Mayor



William Weitz, Vice Mayor

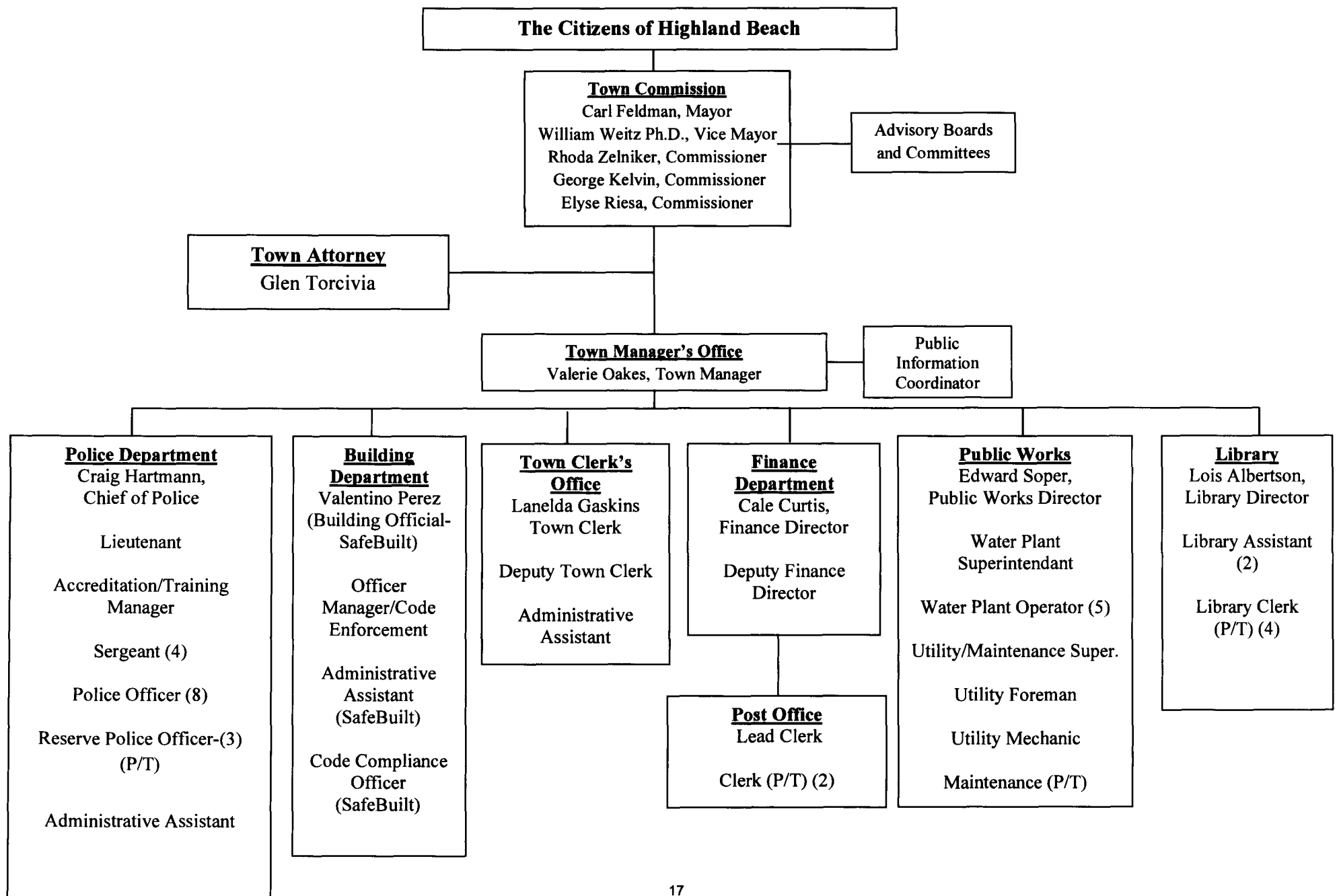

Rhoda Zelniker, Commissioner


George Kelvin, Commissioner


Elyse Kiesa, Commissioner

ATTEST:


Lanelda Gaskins, MMC
Town Clerk



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

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

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

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

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

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

FINAL BUDGET

Page: 1

9/27/2017

9:01 am

Town of Highland Beach

| | Prior Year Actual | Current Yr Amended Budget | Current Year Estimate | Next Year Adopted Budget | Budget Percent Change |
|--|-------------------------|---------------------------------|-----------------------------|--------------------------------|-----------------------------|
| Fund: 001 - GENERAL FUND | | | | | |
| Revenues | | | | | |
| Dept: 310.000 REVENUES | | | | | |
| Acct Class: 3100 TAXES | | | | | |
| 311.000 CURRENT AD VALOREM TAXES | 8,319,187 | 8,200,200 | 8,200,200 | 8,527,000 | 3.99 |
| 312.000 LOCAL OPTIONAL GAS TAX | 32,961 | 30,000 | 30,000 | 30,000 | 0.00 |
| 313.100 FRANCHISE FEES-FPL | 410,632 | 438,000 | 438,000 | 375,000 | -14.38 |
| 313.400 FRANCHISE FEES-FPU | 15,493 | 15,000 | 15,000 | 15,000 | 0.00 |
| 313.600 COMMUNICATIONS SERVICE TAX | 272,526 | 268,000 | 268,000 | 255,000 | -4.85 |
| Total TAXES | 9,050,799 | 8,951,200 | 8,951,200 | 9,202,000 | 2.80 |
| Acct Class: 3200 LICENSES AND PERMITS | | | | | |
| 322.000 BUILDING PERMITS | 714,530 | 400,000 | 400,000 | 400,000 | 0.00 |
| Total LICENSES AND PERMITS | 714,530 | 400,000 | 400,000 | 400,000 | 0.00 |
| Acct Class: 3300 INTERGOVERNMENTAL | | | | | |
| 335.110 DISCRETIONARY SALES TAX | 0 | 0 | 0 | 225,000 | 0.00 |
| 335.120 STATE REVENUE SHARING PROCEEDS | 90,186 | 87,000 | 87,000 | 87,000 | 0.00 |
| 335.150 ALCOHOLIC BEVERAGE LICENSES | 636 | 700 | 700 | 700 | 0.00 |
| 335.180 LOCAL GOVT HALF-CENT SALES TAX | 284,380 | 275,000 | 275,000 | 285,000 | 3.64 |
| 335.190 MOTOR FUEL TAX REBATE | 1,218 | 1,200 | 1,200 | 1,200 | 0.00 |
| 335.195 RECYCLING REVENUE SHARING PROG | 4,618 | 7,000 | 7,000 | 10,000 | 42.86 |
| 335.210 FDOT- STREETLIGHT SUBSIDY | 14,536 | 15,000 | 15,000 | 15,000 | 0.00 |
| 338.000 SHARE COUNTY OCCUPATIONAL LIC. | 12,527 | 8,000 | 8,000 | 8,000 | 0.00 |
| Total INTERGOVERNMENTAL | 408,100 | 393,900 | 393,900 | 631,900 | 60.42 |
| Acct Class: 3400 CHARGES FOR SERVICES | | | | | |
| 341.900 ZONING FEES, BOARD REVIEW FEES | 8,656 | 10,000 | 10,000 | 10,000 | 0.00 |
| 341.920 CERTIFICATION,COPYS,LIEN SRCH | 46,933 | 50,000 | 50,000 | 40,000 | -20.00 |
| 343.400 GARBAGE/SOLID WASTE REVENUE | 471,725 | 466,000 | 466,000 | 466,000 | 0.00 |
| 343.900 LOT MOWING | 0 | 0 | 0 | 0 | 0.00 |
| Total CHARGES FOR SERVICES | 527,314 | 526,000 | 526,000 | 516,000 | -1.90 |
| Acct Class: 3500 FINES AND FORFEITURES | | | | | |
| 351.000 COURT FINES | 1,493 | 3,000 | 3,000 | 3,000 | 0.00 |
| 351.100 MISC POLICE INCOME | 915 | 1,000 | 1,000 | 1,000 | 0.00 |
| 352.000 LIBRARY FINES & FEES | 3,955 | 7,500 | 7,500 | 7,500 | 0.00 |
| 354.200 VIOLATION OF LOCAL ORDINANCES | 0 | 1,000 | 1,000 | 1,000 | 0.00 |
| Total FINES AND FORFEITURES | 6,363 | 12,500 | 12,500 | 12,500 | 0.00 |
| Acct Class: 3600 MISCELLANEOUS REVENUES | | | | | |
| 361.000 INTEREST ON INVESTMENTS | 28,145 | 35,000 | 35,000 | 35,000 | 0.00 |
| 361.100 INVESTMENT EARNINGS- TAX COLL. | 595 | 0 | 0 | 0 | 0.00 |
| 362.000 RENT- U.S. POSTAL STATION | 25,000 | 25,000 | 25,000 | 25,000 | 0.00 |
| 362.200 LEASE-SPRINT PCS | 72,663 | 77,000 | 77,000 | 39,000 | -49.35 |
| 364.000 DISPOSITION OF FIXED ASSETS | 7,013 | 0 | 0 | 0 | 0.00 |
| 369.100 ADMINISTRATIVE REIMBURSEMENTS | 298,550 | 298,550 | 298,550 | 298,600 | 0.02 |
| 369.300 INSURANCE REIMBURSEMENTS | 13,069 | 0 | 0 | 0 | 0.00 |
| 369.400 OTHER MISCELLANEOUS REVENUES | 7,403 | 5,000 | 5,000 | 5,000 | 0.00 |
| 369.600 REIMBURSEMENT- DELRAY BEACH | 0 | 40,000 | 40,000 | 30,000 | -25.00 |
| Total MISCELLANEOUS REVENUES | 452,438 | 480,550 | 480,550 | 432,600 | -9.98 |
| Acct Class: 3800 OTHERS SOURCES-NON-REVENUE | | | | | |
| 389.900 APPROPRIATION FROM RESERVE | 0 | 178,454 | 178,454 | 2,480,400 | 1289.94 |
| Total OTHERS SOURCES-NON-REVENUE | 0 | 178,454 | 178,454 | 2,480,400 | 1289.94 |
| Total REVENUES | 11,159,544 | 10,942,604 | 10,942,604 | 13,675,400 | 24.97 |

FINAL BUDGET

Page: 3

9/27/2017

9:01 am

Town of Highland Beach

| | Prior Year Actual | Current Yr Amended Budget | Current Year Estimate | Next Year Adopted Budget | Budget Percent Change |
|--|-------------------------|---------------------------------|-----------------------------|--------------------------------|-----------------------------|
| Fund: 001 - GENERAL FUND | | | | | |
| Expenditures | | | | | |
| Dept: 511.000 TOWN COMMISSION | | | | | |
| Acct Class: 5010 PERSONAL SERVICES | | | | | |
| 511.000 EXECUTIVE SALARIES AND WAGES | 63,000 | 63,000 | 63,000 | 63,000 | 0.00 |
| 521.000 FICA TAXES | 4,819 | 4,820 | 4,820 | 4,820 | 0.00 |
| 522.000 RETIREMENT CONTRIBUTIONS | 26,662 | 27,200 | 27,200 | 17,000 | -37.50 |
| 524.000 WORKERS' COMPENSATION | 99 | 150 | 150 | 175 | 16.67 |
| Total PERSONAL SERVICES | 94,580 | 95,170 | 95,170 | 84,995 | -10.69 |
| Acct Class: 5030 OPERATING EXPENSES | | | | | |
| 531.000 PROFESSIONAL FEES | 2,375 | 7,500 | 7,500 | 6,300 | -16.00 |
| 540.000 TRAVEL AND PER DIEM | 1,145 | 7,230 | 7,230 | 6,680 | -7.61 |
| 541.100 POSTAGE & FREIGHT | 33 | 300 | 300 | 300 | 0.00 |
| 549.001 OTH CURR CHG-ADVERTISING | 5,701 | 4,000 | 4,000 | 3,400 | -15.00 |
| 549.005 OTH CURR CHG-PRINTING & PUBS | 9,615 | 12,870 | 12,870 | 10,000 | -22.30 |
| 549.008 OTH CURR CHG-GIFTS & AWARDS | 5,898 | 3,200 | 3,200 | 3,200 | 0.00 |
| 549.010 OTH CURR CHG-PROMOTIONS | 1,849 | 6,000 | 6,000 | 6,000 | 0.00 |
| 552.000 OPERATING SUPPLIES | 1,188 | 1,250 | 1,250 | 1,250 | 0.00 |
| 552.100 UNIFORMS | 0 | 0 | 0 | 250 | 0.00 |
| 554.000 BOOKS,DUES,EDUCATION,SUBSCRIPT | 7,088 | 7,600 | 7,600 | 7,225 | -4.93 |
| Total OPERATING EXPENSES | 34,893 | 49,950 | 49,950 | 44,605 | -10.70 |
| Total TOWN COMMISSION | 129,473 | 145,120 | 145,120 | 129,600 | -10.69 |

FINAL BUDGET

Page: 4

9/27/2017

9:01 am

Town of Highland Beach

| | Prior Year Actual | Current Yr Amended Budget | Current Year Estimate | Next Year Adopted Budget | Budget Percent Change |
|--|-------------------------|---------------------------------|-----------------------------|--------------------------------|-----------------------------|
| Fund: 001 - GENERAL FUND | | | | | |
| Expenditures | | | | | |
| Dept: 512.000 TOWN MANAGER | | | | | |
| Acct Class: 5010 PERSONAL SERVICES | | | | | |
| 512.000 REGULAR SALARIES & WAGES | 144,293 | 167,550 | 167,550 | 215,000 | 28.32 |
| 515.200 EDUCATION INCENTIVE PAY | 0 | 0 | 0 | 0 | 0.00 |
| 521.000 FICA TAXES | 10,434 | 12,820 | 12,820 | 16,500 | 28.71 |
| 522.000 RETIREMENT CONTRIBUTIONS | 30,525 | 36,075 | 36,075 | 40,000 | 10.88 |
| 522.100 DEFERRED COMP CONTRIBUTIONS | 0 | 0 | 0 | 4,700 | 0.00 |
| 523.000 HEALTH INSURANCE/ALLOWANCE | 14,937 | 11,000 | 11,000 | 35,000 | 218.18 |
| 524.000 WORKERS' COMPENSATION | 360 | 400 | 400 | 500 | 25.00 |
| Total PERSONAL SERVICES | 200,550 | 227,845 | 227,845 | 311,700 | 36.80 |
| Acct Class: 5030 OPERATING EXPENSES | | | | | |
| 531.000 PROFESSIONAL FEES | 0 | 1,000 | 1,000 | 1,000 | 0.00 |
| 540.000 TRAVEL AND PER DIEM | 909 | 4,150 | 4,150 | 4,150 | 0.00 |
| 540.100 TRAINING & DEVELOPMENT | 630 | 1,650 | 1,650 | 3,650 | 121.21 |
| 541.100 POSTAGE & FREIGHT | 247 | 150 | 150 | 150 | 0.00 |
| 545.000 INSURANCE & BONDS | 0 | 3,500 | 3,500 | 1,500 | -57.14 |
| 549.008 OTH CURR CHG-GIFTS & AWARDS | 2,210 | 350 | 350 | 350 | 0.00 |
| 552.000 OPERATING SUPPLIES | 1,425 | 2,000 | 2,000 | 2,000 | 0.00 |
| 554.000 BOOKS,DUES,EDUCATION,SUBSCRIPT | 1,181 | 1,650 | 1,650 | 1,650 | 0.00 |
| Total OPERATING EXPENSES | 6,603 | 14,450 | 14,450 | 14,450 | 0.00 |
| Total TOWN MANAGER | 207,153 | 242,295 | 242,295 | 326,150 | 34.61 |

FINAL BUDGET

Page: 5

9/27/2017

9:01 am

Town of Highland Beach

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

FINAL BUDGET

Page: 6

9/27/2017

9:01 am

Town of Highland Beach

| | Prior Year Actual | Current Yr Amended Budget | Current Year Estimate | Next Year Adopted Budget | Budget Percent Change |
|--|-------------------------|---------------------------------|-----------------------------|--------------------------------|-----------------------------|
| Fund: 001 - GENERAL FUND | | | | | |
| Expenditures | | | | | |
| Dept: 513.000 FINANCE | | | | | |
| Acct Class: 5010 PERSONAL SERVICES | | | | | |
| 512.000 REGULAR SALARIES & WAGES | 159,437 | 164,950 | 164,950 | 182,500 | 10.64 |
| 515.200 EDUCATION INCENTIVE PAY | 0 | 0 | 0 | 0 | 0.00 |
| 521.000 FICA TAXES | 11,453 | 12,620 | 12,620 | 14,000 | 10.94 |
| 522.000 RETIREMENT CONTRIBUTIONS | 24,910 | 27,200 | 27,200 | 29,600 | 8.82 |
| 523.000 HEALTH INSURANCE/ALLOWANCE | 59,083 | 54,000 | 54,000 | 62,500 | 15.74 |
| 524.000 WORKERS' COMPENSATION | 245 | 350 | 350 | 405 | 15.71 |
| Total PERSONAL SERVICES | 255,129 | 259,120 | 259,120 | 289,005 | 11.53 |
| Acct Class: 5030 OPERATING EXPENSES | | | | | |
| 532.000 ACCOUNTING AND AUDITING | 24,000 | 24,500 | 24,500 | 25,000 | 2.04 |
| 534.000 OTHER CONTRACTUAL SERVICES | 10,988 | 10,000 | 10,000 | 10,000 | 0.00 |
| 540.000 TRAVEL AND PER DIEM | 0 | 3,500 | 3,500 | 3,500 | 0.00 |
| 540.100 TRAINING & DEVELOPMENT | 273 | 500 | 500 | 500 | 0.00 |
| 541.100 POSTAGE & FREIGHT | 2,327 | 2,310 | 2,310 | 2,310 | 0.00 |
| 544.000 RENTALS AND LEASES | 2,291 | 2,000 | 2,000 | 2,000 | 0.00 |
| 545.000 INSURANCE & BONDS | 0 | 400 | 400 | 400 | 0.00 |
| 546.000 REPAIRS & MAINTENANCE- GENERAL | 4,295 | 4,800 | 4,800 | 4,800 | 0.00 |
| 552.000 OPERATING SUPPLIES | 4,537 | 3,450 | 3,450 | 3,450 | 0.00 |
| 554.000 BOOKS,DUES,EDUCATION,SUBSCRIPT | 785 | 385 | 385 | 385 | 0.00 |
| Total OPERATING EXPENSES | 49,496 | 51,845 | 51,845 | 52,345 | 0.96 |
| Total FINANCE | 304,625 | 310,965 | 310,965 | 341,350 | 9.77 |

FINAL BUDGET

Page: 7

9/27/2017

9:01 am

Town of Highland Beach

| | Prior Year Actual | Current Yr Amended Budget | Current Year Estimate | Next Year Adopted Budget | Budget Percent Change |
|--|-------------------------|---------------------------------|-----------------------------|--------------------------------|-----------------------------|
| Fund: 001 - GENERAL FUND | | | | | |
| Expenditures | | | | | |
| Dept: 514.000 LEGAL COUNSEL | | | | | |
| Acct Class: 5030 OPERATING EXPENSES | | | | | |
| 531.100 PROFESSIONAL FEES- GEN LEGAL | 97,426 | 115,000 | 115,000 | 90,000 | -21.74 |
| 531.200 PROFESSIONAL FEES- LITIGATION | 0 | 0 | 0 | 0 | 0.00 |
| 531.300 PROFESSIONAL FEES- LEGAL OTHER | 0 | 50,000 | 50,000 | 50,000 | 0.00 |
| Total OPERATING EXPENSES | 97,426 | 165,000 | 165,000 | 140,000 | -15.15 |
| Total LEGAL COUNSEL | 97,426 | 165,000 | 165,000 | 140,000 | -15.15 |

FINAL BUDGET

Page: 8

9/27/2017

9:01 am

Town of Highland Beach

| | Prior Year Actual | Current Yr Amended Budget | Current Year Estimate | Next Year Adopted Budget | Budget Percent Change |
|--|-------------------------|---------------------------------|-----------------------------|--------------------------------|-----------------------------|
| Fund: 001 - GENERAL FUND | | | | | |
| Expenditures | | | | | |
| Dept: 519.000 PUBLIC WORKS | | | | | |
| Acct Class: 5010 PERSONAL SERVICES | | | | | |
| 512.000 REGULAR SALARIES & WAGES | 19,668 | 16,400 | 16,400 | 22,000 | 34.15 |
| 514.000 OVERTIME | 0 | 0 | 0 | 0 | 0.00 |
| 521.000 FICA TAXES | 1,495 | 1,250 | 1,250 | 1,700 | 36.00 |
| 522.000 RETIREMENT CONTRIBUTIONS | 1,261 | 1,250 | 1,250 | 1,600 | 28.00 |
| 523.000 HEALTH INSURANCE/ALLOWANCE | -78 | 0 | 0 | 0 | 0.00 |
| 524.000 WORKERS' COMPENSATION | 2,230 | 2,220 | 2,220 | 1,000 | -54.95 |
| Total PERSONAL SERVICES | 24,576 | 21,120 | 21,120 | 26,300 | 24.53 |
| Acct Class: 5030 OPERATING EXPENSES | | | | | |
| 531.000 PROFESSIONAL FEES | 0 | 40,000 | 40,000 | 30,000 | -25.00 |
| 534.000 OTHER CONTRACTUAL SERVICES | 126,022 | 132,450 | 132,450 | 132,450 | 0.00 |
| 540.000 TRAVEL AND PER DIEM | 314 | 1,500 | 1,500 | 1,500 | 0.00 |
| 546.000 REPAIRS & MAINTENANCE- GENERAL | 83,339 | 96,475 | 96,475 | 93,000 | -3.60 |
| 546.100 REPAIRS & MAINTENANCE- VEHICLE | 1,735 | 2,000 | 2,000 | 4,000 | 100.00 |
| 549.003 OTH CURR CHG-LICENSE & PERMITS | 75 | 100 | 100 | 100 | 0.00 |
| 552.000 OPERATING SUPPLIES | 2,881 | 7,500 | 7,500 | 7,500 | 0.00 |
| 552.250 OPERATING SUPPLIES- SAFETY | 0 | 2,000 | 2,000 | 2,000 | 0.00 |
| 552.400 OPERATING SUPPLIES-GASOLINE | 2,292 | 2,000 | 2,000 | 2,000 | 0.00 |
| Total OPERATING EXPENSES | 216,659 | 284,025 | 284,025 | 272,550 | -4.04 |
| Acct Class: 5060 CAPITAL OUTLAY | | | | | |
| 562.000 BUILDINGS | 0 | 0 | 0 | 48,500 | 0.00 |
| 563.000 IMPROVEMENTS OTHER THAN BLDG. | 0 | 19,349 | 19,349 | 2,311,000 | 11843.77 |
| 564.000 MACHINERY AND EQUIPMENT | 34,205 | 0 | 0 | 30,000 | 0.00 |
| Total CAPITAL OUTLAY | 34,205 | 19,349 | 19,349 | 2,389,500 | 12249.48 |
| Total PUBLIC WORKS | 275,440 | 324,494 | 324,494 | 2,688,350 | 728.47 |

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

Dept: 519.000 - PUBLIC WORKS

| Qty. | Type* | Item Description and Justification | Costs | |
|--------------|-------|---|--------------------|---------------|
| | | | Initial Purchase | Yealy O & M** |
| 1 | I | Overhead garage door operators (3) Safety & functionality - Account 562.000 | \$15,000 | |
| 1 | I | ADA Door Operator - PW Building Improve accessibility to Blg Dept - Account 562.000 | \$3,500 | |
| 1 | I | Re-landscape side street islands (4) Improve appearance - Account 563.000 | \$16,000 | |
| 1 | I | Streetscape Project | \$2,100,000 | |
| 1 | I | Bel Lido Bridge Project Inspection & construction of designed repairs Addressed deficiencies from past FDOT inspections Account 563.000 FY18_CIP_2 | \$175,000 | |
| 1 | I | Re-pave Town Hall Complex Deferred from previous FY because of construction activity associated with Water Plant Improvements Account 563.000 FY18_CIP_3 | \$150,000 | |
| 1 | E | Replace facility gates & operators Deferred from previous FY because of construction activity associated with Water Plant Improvements Account 564.000 FY18_CIP_4 | \$30,000 | |
| TOTAL | | | \$2,489,500 | \$0 |

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

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

FINAL BUDGET

Page: 9

9/27/2017

9:01 am

Town of Highland Beach

| | Prior Year Actual | Current Yr Amended Budget | Current Year Estimate | Next Year Adopted Budget | Budget Percent Change |
|-------------------------------------|-------------------------|---------------------------------|-----------------------------|--------------------------------|-----------------------------|
| Fund: 001 - GENERAL FUND | | | | | |
| Expenditures | | | | | |
| Dept: 519.100 POST OFFICE | | | | | |
| Acct Class: 5010 PERSONAL SERVICES | | | | | |
| 512.000 REGULAR SALARIES & WAGES | 80,108 | 89,350 | 89,350 | 94,100 | 5.32 |
| 515.200 EDUCATION INCENTIVE PAY | 0 | 0 | 0 | 0 | 0.00 |
| 521.000 FICA TAXES | 5,950 | 6,850 | 6,850 | 7,200 | 5.11 |
| 522.000 RETIREMENT CONTRIBUTIONS | 5,618 | 6,850 | 6,850 | 6,800 | -0.73 |
| 523.000 HEALTH INSURANCE/ALLOWANCE | 22,409 | 21,000 | 21,000 | 22,200 | 5.71 |
| 524.000 WORKERS' COMPENSATION | 127 | 200 | 200 | 230 | 15.00 |
| Total PERSONAL SERVICES | 114,212 | 124,250 | 124,250 | 130,530 | 5.05 |
| Acct Class: 5030 OPERATING EXPENSES | | | | | |
| 544.000 RENTALS AND LEASES | 1,131 | 1,600 | 1,600 | 1,600 | 0.00 |
| 545.000 INSURANCE & BONDS | 300 | 300 | 300 | 300 | 0.00 |
| 552.000 OPERATING SUPPLIES | 1,825 | 2,200 | 2,200 | 2,200 | 0.00 |
| 552.100 UNIFORMS | -15 | 400 | 400 | 400 | 0.00 |
| Total OPERATING EXPENSES | 3,241 | 4,500 | 4,500 | 4,500 | 0.00 |
| Total POST OFFICE | 117,454 | 128,750 | 128,750 | 135,030 | 4.88 |

FINAL BUDGET

Page: 10

9/27/2017

9:01 am

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 | 13,145 | 20,000 | 20,000 | 20,000 | 0.00 |
| 534.000 OTHER CONTRACTUAL SERVICES | 15,494 | 20,100 | 20,100 | 20,100 | 0.00 |
| 541.000 COMMUNICATIONS | 77,395 | 84,000 | 84,000 | 72,300 | -13.93 |
| 543.000 UTILITY SERVICES | 56,765 | 65,800 | 65,800 | 68,000 | 3.34 |
| 544.000 RENTALS AND LEASES | 5,504 | 6,000 | 6,000 | 6,000 | 0.00 |
| 545.000 INSURANCE & BONDS | 90,396 | 95,000 | 95,000 | 95,000 | 0.00 |
| 549.000 OTHER CURRENT CHARGES-GENERAL | 13,311 | 14,000 | 14,000 | 15,200 | 8.57 |
| 549.006 OTH CURR CHG-TAXES & ASSESSMNT | 7,971 | 18,500 | 18,500 | 18,500 | 0.00 |
| 552.000 OPERATING SUPPLIES | 15,122 | 30,000 | 30,000 | 19,000 | -36.67 |
| 552.940 DISASTER PREPARATION SUPPLIES | 1,132 | 10,000 | 10,000 | 10,000 | 0.00 |
| Total OPERATING EXPENSES | 296,234 | 363,400 | 363,400 | 344,100 | -5.31 |
| Acct Class: 5060 CAPITAL OUTLAY | | | | | |
| 563.000 IMPROVEMENTS OTHER THAN BLDG. | 0 | 0 | 0 | 26,000 | 0.00 |
| Total CAPITAL OUTLAY | 0 | 0 | 0 | 26,000 | 0.00 |
| Total GENERAL GOV'T-NON DEPARTMENTAL | 296,234 | 363,400 | 363,400 | 370,100 | 1.84 |

FINAL BUDGET

Page: 11
9/27/2017
9:01 am

Town of Highland Beach

| | Prior Year Actual | Current Yr Amended Budget | Current Year Estimate | Next Year Adopted Budget | Budget Percent Change |
|--|-------------------------|---------------------------------|-----------------------------|--------------------------------|-----------------------------|
| Fund: 001 - GENERAL FUND | | | | | |
| Expenditures | | | | | |
| Dept: 521.000 POLICE DEPARTMENT | | | | | |
| Acct Class: 5010 PERSONAL SERVICES | | | | | |
| 512.000 REGULAR SALARIES & WAGES | 1,258,781 | 1,224,100 | 1,224,100 | 1,296,000 | 5.87 |
| 514.000 OVERTIME | 6,350 | 10,000 | 10,000 | 15,000 | 50.00 |
| 515.000 SPECIAL PAY | 18,240 | 18,000 | 18,000 | 17,000 | -5.56 |
| 515.100 SHIFT DIFFERENTIAL PAY | 18,953 | 30,000 | 30,000 | 25,000 | -16.67 |
| 515.200 EDUCATION INCENTIVE PAY | 24,000 | 24,000 | 24,000 | 24,000 | 0.00 |
| 521.000 FICA TAXES | 99,328 | 100,900 | 100,900 | 106,000 | 5.05 |
| 522.000 RETIREMENT CONTRIBUTIONS | 245,041 | 252,000 | 252,000 | 287,100 | 13.93 |
| 523.000 HEALTH INSURANCE/ALLOWANCE | 338,294 | 326,000 | 326,000 | 394,000 | 20.86 |
| 524.000 WORKERS' COMPENSATION | 30,388 | 42,000 | 42,000 | 48,300 | 15.00 |
| Total PERSONAL SERVICES | 2,039,374 | 2,027,000 | 2,027,000 | 2,212,400 | 9.15 |
| Acct Class: 5030 OPERATING EXPENSES | | | | | |
| 531.000 PROFESSIONAL FEES | 2,439 | 5,700 | 5,700 | 5,700 | 0.00 |
| 534.000 OTHER CONTRACTUAL SERVICES | 16,113 | 16,200 | 16,200 | 16,200 | 0.00 |
| 540.000 TRAVEL AND PER DIEM | 6,555 | 8,000 | 8,000 | 7,500 | -6.25 |
| 540.100 TRAINING & DEVELOPMENT | 8,427 | 5,795 | 5,795 | 5,145 | -11.22 |
| 541.000 COMMUNICATIONS | 31,095 | 29,200 | 29,200 | 31,650 | 8.39 |
| 541.100 POSTAGE & FREIGHT | 186 | 300 | 300 | 300 | 0.00 |
| 546.000 REPAIRS & MAINTENANCE- GENERAL | 2,870 | 2,500 | 2,500 | 2,000 | -20.00 |
| 546.100 REPAIRS & MAINTENANCE- VEHICLE | 12,791 | 16,000 | 16,000 | 16,000 | 0.00 |
| 549.013 OTH CURR CHG-ANNUAL PHYSICALS | 0 | 1,200 | 1,200 | 1,200 | 0.00 |
| 552.000 OPERATING SUPPLIES | 12,812 | 6,360 | 6,360 | 8,350 | 31.29 |
| 552.100 UNIFORMS | 7,620 | 7,000 | 7,000 | 7,000 | 0.00 |
| 552.150 UNIFORMS ALLOWANCE | 15,720 | 17,100 | 17,100 | 17,100 | 0.00 |
| 552.400 OPERATING SUPPLIES-GASOLINE | 15,111 | 22,000 | 22,000 | 22,000 | 0.00 |
| 554.000 BOOKS,DUES,EDUCATION,SUBSCRIPT | 3,049 | 1,765 | 1,765 | 1,815 | 2.83 |
| Total OPERATING EXPENSES | 134,789 | 139,120 | 139,120 | 141,960 | 2.04 |
| Acct Class: 5060 CAPITAL OUTLAY | | | | | |
| 564.000 MACHINERY AND EQUIPMENT | 0 | 79,500 | 79,500 | 98,700 | 24.15 |
| Total CAPITAL OUTLAY | 0 | 79,500 | 79,500 | 98,700 | 24.15 |
| Total POLICE DEPARTMENT | 2,174,163 | 2,245,620 | 2,245,620 | 2,453,060 | 9.24 |

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

Dept: Police (Capital Outlay)

| Qty. | Type* | Item Description and Justification | Costs | |
|--------------|-------|---|------------------|---------------|
| | | | Initial Purchase | Yealy O & M** |
| 1 | | Motorola Portable Radio Replacement x 19 | \$98,700 | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| TOTAL | | | \$98,700 | \$0 |

FINAL BUDGET

Page: 12

9/27/2017

9:01 am

Town of Highland Beach

| | Prior Year Actual | Current Yr Amended Budget | Current Year Estimate | Next Year Adopted Budget | Budget Percent Change |
|--|-------------------------|---------------------------------|-----------------------------|--------------------------------|-----------------------------|
| Fund: 001 - GENERAL FUND | | | | | |
| Expenditures | | | | | |
| Dept: 522.000 DELRAY BEACH FIRE RESCUE | | | | | |
| Acct Class: 5030 OPERATING EXPENSES | | | | | |
| 534.000 OTHER CONTRACTUAL SERVICES | 3,331,405 | 3,860,000 | 3,860,000 | 3,900,000 | 1.04 |
| 546.000 REPAIRS & MAINTENANCE- GENERAL | 23,969 | 10,000 | 10,000 | 10,000 | 0.00 |
| Total OPERATING EXPENSES | 3,355,374 | 3,870,000 | 3,870,000 | 3,910,000 | 1.03 |
| Acct Class: 5060 CAPITAL OUTLAY | | | | | |
| 564.000 MACHINERY AND EQUIPMENT | 72,293 | 0 | 0 | 0 | 0.00 |
| Total CAPITAL OUTLAY | 72,293 | 0 | 0 | 0 | 0.00 |
| Total DELRAY BEACH FIRE RESCUE | 3,427,667 | 3,870,000 | 3,870,000 | 3,910,000 | 1.03 |

FINAL BUDGET

Page: 13

9/27/2017

9:01 am

Town of Highland Beach

| | Prior Year Actual | Current Yr Amended Budget | Current Year Estimate | Next Year Adopted Budget | Budget Percent Change |
|--|-------------------------|---------------------------------|-----------------------------|--------------------------------|-----------------------------|
| Fund: 001 - GENERAL FUND | | | | | |
| Expenditures | | | | | |
| Dept: 524.000 PROTECTIVE INSPECTION | | | | | |
| Acct Class: 5010 PERSONAL SERVICES | | | | | |
| 512.000 REGULAR SALARIES & WAGES | 104,417 | 157,250 | 157,250 | 62,000 | -60.57 |
| 521.000 FICA TAXES | 8,370 | 12,100 | 12,100 | 4,800 | -60.33 |
| 522.000 RETIREMENT CONTRIBUTIONS | 7,527 | 12,200 | 12,200 | 4,800 | -60.66 |
| 523.000 HEALTH INSURANCE/ALLOWANCE | 29,154 | 48,000 | 48,000 | 12,000 | -75.00 |
| 524.000 WORKERS' COMPENSATION | 157 | 5,675 | 5,675 | 400 | -92.95 |
| Total PERSONAL SERVICES | 149,625 | 235,225 | 235,225 | 84,000 | -64.29 |
| Acct Class: 5030 OPERATING EXPENSES | | | | | |
| 534.000 OTHER CONTRACTUAL SERVICES | 394,985 | 207,500 | 207,500 | 250,000 | 20.48 |
| 540.000 TRAVEL AND PER DIEM | 0 | 750 | 750 | 500 | -33.33 |
| 541.100 POSTAGE & FREIGHT | 628 | 500 | 500 | 500 | 0.00 |
| 544.000 RENTALS AND LEASES | 1,748 | 5,900 | 5,900 | 2,500 | -57.63 |
| 552.000 OPERATING SUPPLIES | 4,306 | 36,000 | 36,000 | 6,000 | -83.33 |
| 554.000 BOOKS,DUES,EDUCATION,SUBSCRIPT | 0 | 100 | 100 | 800 | 700.00 |
| Total OPERATING EXPENSES | 401,668 | 250,750 | 250,750 | 260,300 | 3.81 |
| Total PROTECTIVE INSPECTION | 551,293 | 485,975 | 485,975 | 344,300 | -29.15 |

FINAL BUDGET

Page: 14

9/27/2017

9:01 am

Town of Highland Beach

| | Prior Year Actual | Current Yr Amended Budget | Current Year Estimate | Next Year Adopted Budget | Budget Percent Change |
|---|-------------------------|---------------------------------|-----------------------------|--------------------------------|-----------------------------|
| Fund: 001 - GENERAL FUND | | | | | |
| Expenditures | | | | | |
| Dept: 534.000 GARBAGE/SOLID WASTE CONTROL | | | | | |
| Acct Class: 5030 OPERATING EXPENSES | | | | | |
| 534.000 OTHER CONTRACTUAL SERVICES | 392,638 | 388,000 | 388,000 | 422,000 | 8.76 |
| 552.000 OPERATING SUPPLIES | 3,360 | 5,000 | 5,000 | 5,000 | 0.00 |
| Total OPERATING EXPENSES | 395,998 | 393,000 | 393,000 | 427,000 | 8.65 |
| Total GARBAGE/SOLID WASTE CONTROL | 395,998 | 393,000 | 393,000 | 427,000 | 8.65 |

FINAL BUDGET

Page: 15

9/27/2017

9:01 am

Town of Highland Beach

| | Prior Year Actual | Current Yr Amended Budget | Current Year Estimate | Next Year Adopted Budget | Budget Percent Change |
|---|-------------------------|---------------------------------|-----------------------------|--------------------------------|-----------------------------|
| Fund: 001 - GENERAL FUND | | | | | |
| Expenditures | | | | | |
| Dept: 571.000 LIBRARIES | | | | | |
| Acct Class: 1610 PROPERTY, PLANT, AND EQUIPMENT | | | | | |
| 562.300 BUILDING-LIBRARY FACILITY | 0 | 0 | 0 | 0 | 0.00 |
| Total PROPERTY, PLANT, AND EQUIPMENT | 0 | 0 | 0 | 0 | 0.00 |
| Acct Class: 5010 PERSONAL SERVICES | | | | | |
| 512.000 REGULAR SALARIES & WAGES | 213,302 | 216,725 | 216,725 | 237,100 | 9.40 |
| 515.200 EDUCATION INCENTIVE PAY | 0 | 0 | 0 | 0 | 0.00 |
| 521.000 FICA TAXES | 16,201 | 16,900 | 16,900 | 18,200 | 7.69 |
| 522.000 RETIREMENT CONTRIBUTIONS | 22,161 | 26,230 | 26,230 | 29,100 | 10.94 |
| 523.000 HEALTH INSURANCE/ALLOWANCE | 47,958 | 49,000 | 49,000 | 53,500 | 9.18 |
| 524.000 WORKERS' COMPENSATION | 463 | 700 | 700 | 805 | 15.00 |
| Total PERSONAL SERVICES | 300,085 | 309,555 | 309,555 | 338,705 | 9.42 |
| Acct Class: 5030 OPERATING EXPENSES | | | | | |
| 531.000 PROFESSIONAL FEES | 8,156 | 14,100 | 14,100 | 10,800 | -23.40 |
| 534.000 OTHER CONTRACTUAL SERVICES | 0 | 5,900 | 5,900 | 6,000 | 1.69 |
| 540.000 TRAVEL AND PER DIEM | 1,274 | 2,500 | 2,500 | 2,500 | 0.00 |
| 541.100 POSTAGE & FREIGHT | 143 | 250 | 250 | 250 | 0.00 |
| 544.000 RENTALS AND LEASES | 1,039 | 2,000 | 2,000 | 2,000 | 0.00 |
| 546.000 REPAIRS & MAINTENANCE- GENERAL | 52,444 | 7,000 | 7,000 | 10,000 | 42.86 |
| 549.010 OTH CURR CHG-PROMOTIONS | 1,027 | 1,500 | 1,500 | 1,500 | 0.00 |
| 552.000 OPERATING SUPPLIES | 14,180 | 41,720 | 41,720 | 23,050 | -44.75 |
| 552.100 UNIFORMS | 195 | 300 | 300 | 300 | 0.00 |
| 552.900 OPERATING EXP-CHILDRENS PROG | 1,608 | 3,500 | 3,500 | 3,500 | 0.00 |
| 554.000 BOOKS, DUES, EDUCATION, SUBSCRIPT | 54,252 | 57,110 | 57,110 | 57,810 | 1.23 |
| Total OPERATING EXPENSES | 134,320 | 135,880 | 135,880 | 117,710 | -13.37 |
| Total LIBRARIES | 434,404 | 445,435 | 445,435 | 456,415 | 2.47 |

FINAL BUDGET

Page: 16

9/27/2017

9:01 am

Town of Highland Beach

| | Prior Year Actual | Current Yr Amended Budget | Current Year Estimate | Next Year Adopted Budget | Budget Percent Change |
|--|-------------------------|---------------------------------|-----------------------------|--------------------------------|-----------------------------|
| Fund: 001 - GENERAL FUND | | | | | |
| Expenditures | | | | | |
| Dept: 581.000 INTERFUND TRANSFERS | | | | | |
| Acct Class: 5091 TRANSFERS | | | | | |
| 581.300 TRANSFER TO WATER FD-DEBT SERV | 1,286,000 | 1,286,000 | 1,286,000 | 1,429,500 | 11.16 |
| 581.400 TRANSFER TO WATER FD - DEFICIT | 0 | 0 | 0 | 0 | 0.00 |
| Total TRANSFERS | 1,286,000 | 1,286,000 | 1,286,000 | 1,429,500 | 11.16 |
| Total INTERFUND TRANSFERS | 1,286,000 | 1,286,000 | 1,286,000 | 1,429,500 | 11.16 |

FINAL BUDGET

Page: 17

9/27/2017

9:01 am

Town of Highland Beach

| | Prior Year Actual | Current Yr Amended Budget | Current Year Estimate | Next Year Adopted Budget | Budget Percent Change |
|---------------------------------------|-------------------------|---------------------------------|-----------------------------|--------------------------------|-----------------------------|
| Fund: 001 - GENERAL FUND | | | | | |
| Expenditures | | | | | |
| Dept: 590.000 RESERVE FOR CONTINGENCY | | | | | |
| Acct Class: 5090 OTHER USES | | | | | |
| 599.000 RESERVE FOR CONTINGENCY | 34,777 | 221,000 | 221,000 | 196,000 | -11.31 |
| Total OTHER USES | 34,777 | 221,000 | 221,000 | 196,000 | -11.31 |
| Total RESERVE FOR CONTINGENCY | 34,777 | 221,000 | 221,000 | 196,000 | -11.31 |

FINAL BUDGET

Page: 18

9/27/2017

9:01 am

Town of Highland Beach

| | Prior Year Actual | Current Yr Amended Budget | Current Year Estimate | Next Year Adopted Budget | Budget Percent Change |
|---|-------------------------|---------------------------------|-----------------------------|--------------------------------|-----------------------------|
| Fund: 001 - GENERAL FUND | | | | | |
| Expenditures | | | | | |
| Total Expenditures | 10,017,662 | 10,942,604 | 10,942,604 | 13,673,400 | 24.96 |
| Total GENERAL FUND | 1,141,882 | 0 | 0 | 2,000 | 0.00 |
| Fund: 401 - WATER SYSTEM | | | | | |
| Revenues | | | | | |
| Dept: 533.000 WATER SYSTEM OPERATIONS | | | | | |
| Acct Class: 3400 CHARGES FOR SERVICES | | | | | |
| 343.300 WATER UTILITY REVENUE | 1,984,757 | 2,048,000 | 2,048,000 | 2,120,000 | 3.52 |
| 343.310 FIRE HYDRANT- MAINTENANCE FEE | 30,720 | 30,720 | 30,720 | 30,720 | 0.00 |
| Total CHARGES FOR SERVICES | 2,015,477 | 2,078,720 | 2,078,720 | 2,150,720 | 3.46 |
| Acct Class: 3600 MISCELLANEOUS REVENUES | | | | | |
| 361.000 INTEREST ON INVESTMENTS | 14,574 | 17,000 | 17,000 | 17,000 | 0.00 |
| 364.000 DISPOSITION OF FIXED ASSETS | 0 | 0 | 0 | 0 | 0.00 |
| 369.100 ADMINISTRATIVE REIMBURSEMENTS | 140,000 | 140,000 | 140,000 | 140,000 | 0.00 |
| 369.300 INSURANCE REIMBURSEMENTS | 1,347 | 0 | 0 | 0 | 0.00 |
| 369.400 OTHER MISCELLANEOUS REVENUES | 4,194 | 3,000 | 3,000 | 3,000 | 0.00 |
| Total MISCELLANEOUS REVENUES | 160,116 | 160,000 | 160,000 | 160,000 | 0.00 |
| Acct Class: 3800 OTHERS SOURCES-NON-REVENUE | | | | | |
| 381.100 TRANSFER FROM GENERAL FUND | 1,286,000 | 1,286,000 | 1,286,000 | 1,429,500 | 11.16 |
| 384.100 PROCEEDS FRM STATE LOAN FUND | 0 | 5,000,000 | 5,000,000 | 0 | -100.00 |
| 389.800 CONNECTION FEES | 15,000 | 0 | 0 | 0 | 0.00 |
| 389.900 APPROPRIATION FROM RESERVE | 0 | 775,266 | 775,266 | 398,242 | -48.63 |
| 389.910 APPROPRIATION FROM R & R | 0 | 0 | 0 | 0 | 0.00 |
| Total OTHERS SOURCES-NON-REVENUE | 1,301,000 | 7,061,266 | 7,061,266 | 1,827,742 | -74.12 |
| Total WATER SYSTEM OPERATIONS | 3,476,592 | 9,299,986 | 9,299,986 | 4,138,462 | -55.50 |

FINAL BUDGET

Page: 20

9/27/2017

9:01 am

Town of Highland Beach

| | Prior Year Actual | Current Yr Amended Budget | Current Year Estimate | Next Year Adopted Budget | Budget Percent Change |
|--|-------------------------|---------------------------------|-----------------------------|--------------------------------|-----------------------------|
| Fund: 401 - WATER SYSTEM | | | | | |
| Expenditures | | | | | |
| Dept: 533.000 WATER SYSTEM OPERATIONS | | | | | |
| Acct Class: 5010 PERSONAL SERVICES | | | | | |
| 512.000 REGULAR SALARIES & WAGES | 679,204 | 678,500 | 678,500 | 674,000 | -0.66 |
| 514.000 OVERTIME | 31,543 | 30,000 | 30,000 | 30,000 | 0.00 |
| 515.100 SHIFT DIFFERENTIAL PAY | 5,215 | 6,000 | 6,000 | 6,000 | 0.00 |
| 515.200 EDUCATION INCENTIVE PAY | 0 | 0 | 0 | 0 | 0.00 |
| 521.000 FICA TAXES | 53,078 | 54,700 | 54,700 | 55,000 | 0.55 |
| 522.000 RETIREMENT CONTRIBUTIONS | 104,094 | 84,000 | 84,000 | 71,500 | -14.88 |
| 523.000 HEALTH INSURANCE/ALLOWANCE | 235,897 | 207,000 | 207,000 | 225,000 | 8.70 |
| 524.000 WORKERS' COMPENSATION | 24,333 | 33,000 | 33,000 | 35,000 | 6.06 |
| 526.000 COMPENSATED ABSENCES | 7,082 | 0 | 0 | 0 | 0.00 |
| Total PERSONAL SERVICES | 1,140,445 | 1,093,200 | 1,093,200 | 1,096,500 | 0.30 |
| Acct Class: 5030 OPERATING EXPENSES | | | | | |
| 531.000 PROFESSIONAL FEES | 24,025 | 99,934 | 99,934 | 85,000 | -14.94 |
| 534.000 OTHER CONTRACTUAL SERVICES | 15,154 | 11,500 | 11,500 | 8,000 | -30.43 |
| 540.000 TRAVEL AND PER DIEM | 1,885 | 1,000 | 1,000 | 2,500 | 150.00 |
| 540.100 TRAINING & DEVELOPMENT | 2,070 | 1,455 | 1,455 | 2,910 | 100.00 |
| 541.000 COMMUNICATIONS | 4,729 | 5,500 | 5,500 | 5,500 | 0.00 |
| 541.100 POSTAGE & FREIGHT | 230 | 200 | 200 | 200 | 0.00 |
| 543.000 UTILITY SERVICES | 238,381 | 329,000 | 329,000 | 355,000 | 7.90 |
| 545.000 INSURANCE & BONDS | 106,560 | 130,000 | 130,000 | 130,000 | 0.00 |
| 546.000 REPAIRS & MAINTENANCE- GENERAL | 192,838 | 256,851 | 256,851 | 175,000 | -31.87 |
| 546.100 REPAIRS & MAINTENANCE- VEHICLE | 300 | 2,000 | 2,000 | 2,000 | 0.00 |
| 546.200 RENEWALS & REPLACEMENTS | 0 | 172,500 | 172,500 | 172,500 | 0.00 |
| 549.003 OTH CURR CHG-LICENSE & PERMITS | 0 | 5,025 | 5,025 | 5,025 | 0.00 |
| 549.100 ADMINISTRATIVE CHARGES | 298,550 | 298,600 | 298,600 | 298,600 | 0.00 |
| 552.000 OPERATING SUPPLIES | 160,976 | 172,000 | 172,000 | 154,955 | -9.91 |
| 552.100 UNIFORMS | 3,740 | 5,000 | 5,000 | 6,000 | 20.00 |
| 552.250 OPERATING SUPPLIES- SAFETY | 0 | 1,000 | 1,000 | 16,000 | 1500.00 |
| 552.400 OPERATING SUPPLIES-GASOLINE | 528 | 1,250 | 1,250 | 1,250 | 0.00 |
| 554.000 BOOKS,DUES,EDUCATION,SUBSCRIPT | 375 | 1,610 | 1,610 | 1,610 | 0.00 |
| 559.000 DEPRECIATION | 692,498 | 0 | 0 | 0 | 0.00 |
| Total OPERATING EXPENSES | 1,742,839 | 1,494,425 | 1,494,425 | 1,422,050 | -4.84 |
| Acct Class: 5060 CAPITAL OUTLAY | | | | | |
| 562.000 BUILDINGS | 0 | 0 | 0 | 0 | 0.00 |
| 563.000 IMPROVEMENTS OTHER THAN BLDG. | 0 | 5,416,750 | 5,416,750 | 120,000 | -97.78 |
| 564.000 MACHINERY AND EQUIPMENT | 0 | 31,896 | 31,896 | 0 | -100.00 |
| Total CAPITAL OUTLAY | 0 | 5,448,646 | 5,448,646 | 120,000 | -97.80 |
| Acct Class: 5070 DEBT SERVICE | | | | | |
| 571.500 PRINCIPAL- R.O. STATE LOAN | 0 | 601,000 | 601,000 | 617,888 | 2.81 |
| 571.700 PRINCIPAL-2005 REFUNDING LOAN | 0 | 0 | 0 | 0 | 0.00 |
| 571.800 PRINCIPAL-R.O. EXPANSION | 0 | 198,000 | 198,000 | 204,350 | 3.21 |
| 571.830 PRINCIPAL-A1A DIRECT LOAN | 0 | 37,000 | 37,000 | 37,500 | 1.35 |
| 571.850 PRINCIPAL- ARRA LOAN | -66,065 | 135,000 | 135,000 | 138,771 | 2.79 |
| 571.900 SRF LOAN PRINCIPAL- WIIP 2017 | 0 | 0 | 0 | 143,000 | 0.00 |
| 572.200 INTEREST- R. O. STATE LOAN | 154,091 | 137,000 | 137,000 | 120,540 | -12.01 |
| 572.700 INTEREST-2005 REFUNDING LOAN | 0 | 0 | 0 | 0 | 0.00 |
| 572.800 INTEREST-R.O. EXPANSION | 105,537 | 99,000 | 99,000 | 92,540 | -6.53 |
| 572.830 INTEREST- A1A DIRECT LOAN | 16,532 | 15,500 | 15,500 | 14,680 | -5.29 |
| 572.850 INTEREST-ARRA LOAN | 133,012 | 63,000 | 63,000 | 59,541 | -5.49 |
| 572.855 INTEREST- CAPITALIZED INTEREST | 0 | 0 | 0 | 0 | 0.00 |
| 572.900 SRF LOAN INTERST- WIIP 2017 | 0 | 0 | 0 | 0 | 0.00 |
| Total DEBT SERVICE | 343,106 | 1,285,500 | 1,285,500 | 1,428,810 | 11.15 |
| Acct Class: 5090 OTHER USES | | | | | |
| 599.000 RESERVE FOR CONTINGENCY | 17,139 | 0 | 0 | 71,102 | 0.00 |

FINAL BUDGET

Page: 21

9/27/2017

9:01 am

Town of Highland Beach

| | Prior Year Actual | Current Yr Amended Budget | Current Year Estimate | Next Year Adopted Budget | Budget Percent Change |
|---------------------------------------|-------------------------|---------------------------------|-----------------------------|--------------------------------|-----------------------------|
| Fund: 401 - WATER SYSTEM | | | | | |
| Expenditures | | | | | |
| Dept: 533.000 WATER SYSTEM OPERATIONS | | | | | |
| Total OTHER USES | 17,139 | 0 | 0 | 71,102 | 0.00 |
| Total WATER SYSTEM OPERATIONS | 3,243,528 | 9,321,771 | 9,321,771 | 4,138,462 | -55.60 |

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

Dept: 533.000 - WATER

| Qty. | Type* | Item Description and Justification | Costs | |
|--------------|-------|--|------------------|---------------|
| | | | Initial Purchase | Yealy O & M** |
| 1 | I | Replace Fire Hydrants on the West Side of SRA1A These hydrants were deleted from the FY17 Water Main Replacement Project Account 533.000 - 563.000 FY18_CIP_1 | \$120,000 | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| TOTAL | | | \$120,000 | \$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

FINAL BUDGET

Page: 22

9/27/2017

9:01 am

Town of Highland Beach

| | Prior Year Actual | Current Yr Amended Budget | Current Year Estimate | Next Year Adopted Budget | Budget Percent Change |
|---|-------------------------|---------------------------------|-----------------------------|--------------------------------|-----------------------------|
| Fund: 401 - WATER SYSTEM | | | | | |
| Expenditures | | | | | |
| Total Expenditures | 3,243,528 | 9,321,771 | 9,321,771 | 4,138,462 | -55.60 |
| Total WATER SYSTEM | 233,064 | -21,785 | -21,785 | 0 | 0.00 |
| Fund: 402 - SEWER SYSTEM | | | | | |
| Revenues | | | | | |
| Dept: 535.000 SEWER SYSTEM OPERATIONS | | | | | |
| Acct Class: 3400 CHARGES FOR SERVICES | | | | | |
| 343.500 SEWER UTILITIES REVENUE | 1,022,246 | 1,034,000 | 1,034,000 | 1,070,190 | 3.50 |
| Total CHARGES FOR SERVICES | 1,022,246 | 1,034,000 | 1,034,000 | 1,070,190 | 3.50 |
| Acct Class: 3600 MISCELLANEOUS REVENUES | | | | | |
| 361.000 INTEREST ON INVESTMENTS | 5,736 | 6,000 | 6,000 | 6,000 | 0.00 |
| 364.000 DISPOSITION OF FIXED ASSETS | 0 | 0 | 0 | 0 | 0.00 |
| 369.400 OTHER MISCELLANEOUS REVENUES | 0 | 0 | 0 | 0 | 0.00 |
| Total MISCELLANEOUS REVENUES | 5,736 | 6,000 | 6,000 | 6,000 | 0.00 |
| Acct Class: 3800 OTHERS SOURCES-NON-REVENUE | | | | | |
| 389.800 CONNECTION FEES | 5,000 | 0 | 0 | 0 | 0.00 |
| 389.900 APPROPRIATION FROM RESERVE | 0 | 96,510 | 96,510 | 379,945 | 293.68 |
| 389.910 APPROPRIATION FROM R & R | 0 | 0 | 0 | 0 | 0.00 |
| Total OTHERS SOURCES-NON-REVENUE | 5,000 | 96,510 | 96,510 | 379,945 | 293.68 |
| Total SEWER SYSTEM OPERATIONS | 1,032,982 | 1,136,510 | 1,136,510 | 1,456,135 | 28.12 |

FINAL BUDGET

Page: 24

9/27/2017

9:01 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 | | | | | |
| 531.000 PROFESSIONAL FEES | 0 | 0 | 0 | 105,000 | 0.00 |
| 534.000 OTHER CONTRACTUAL SERVICES | 3,786 | 4,000 | 4,000 | 14,000 | 250.00 |
| 543.000 UTILITY SERVICES | 29,182 | 39,000 | 39,000 | 40,000 | 2.56 |
| 543.100 SEWAGE TREATMENT-CITY OF DELRA | 735,487 | 750,000 | 750,000 | 750,000 | 0.00 |
| 545.000 INSURANCE & BONDS | 4,455 | 6,500 | 6,500 | 6,500 | 0.00 |
| 546.000 REPAIRS & MAINTENANCE- GENERAL | 103,528 | 74,500 | 74,500 | 99,500 | 33.56 |
| 546.200 RENEWALS & REPLACEMENTS | 0 | 121,510 | 121,510 | 121,510 | 0.00 |
| 549.100 ADMINISTRATIVE CHARGES | 140,000 | 140,000 | 140,000 | 140,000 | 0.00 |
| 552.000 OPERATING SUPPLIES | 0 | 1,000 | 1,000 | 1,000 | 0.00 |
| 559.000 DEPRECIATION | 93,220 | 0 | 0 | 0 | 0.00 |
| Total OPERATING EXPENSES | 1,109,658 | 1,136,510 | 1,136,510 | 1,277,510 | 12.41 |
| Acct Class: 5060 CAPITAL OUTLAY | | | | | |
| 562.000 BUILDINGS | 0 | 0 | 0 | 40,000 | 0.00 |
| 563.000 IMPROVEMENTS OTHER THAN BLDG. | 0 | 0 | 0 | 80,000 | 0.00 |
| 564.000 MACHINERY AND EQUIPMENT | 0 | 0 | 0 | 0 | 0.00 |
| Total CAPITAL OUTLAY | 0 | 0 | 0 | 120,000 | 0.00 |
| Acct Class: 5090 OTHER USES | | | | | |
| 599.000 RESERVE FOR CONTINGENCY | 0 | 0 | 0 | 58,625 | 0.00 |
| Total OTHER USES | 0 | 0 | 0 | 58,625 | 0.00 |
| Total SEWER SYSTEM OPERATIONS | 1,109,658 | 1,136,510 | 1,136,510 | 1,456,135 | 28.12 |

FINAL BUDGET

Page: 25

9/27/2017

9:01 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 | | | | | |
| Total Expenditures | 1,109,658 | 1,136,510 | 1,136,510 | 1,456,135 | 28.12 |
| Total SEWER SYSTEM | -76,676 | 0 | 0 | 0 | 0.00 |

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


Dept: 535.000 - SEWER

| Qty. | Type* | Item Description and Justification | Costs | |
|--------------|-------|--|------------------|---------------|
| | | | Initial Purchase | Yealy O & M** |
| 1 | I | Lift Station Security & Appearance Enhancements Will add fencing and/or plantings as necessary to camouflage & improve security of sewage pump stations Account 535.000 - 562.000 FY18_CIP_1 | \$40,000 | |
| 1 | E | Automatic Switchgear at Lift Station #1 Will allow for automatic switchover to emergency power during power outages; currently requires operator intervention. This would decrease the possibility of a raw sewage overflow, especially during a severe storm event or prolonged power outage. Account 535.000 - 563.000 FY18_CIP_2 | \$75,000 | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| TOTAL | | | \$115,000 | \$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

Capital Improvement Plan

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

OBJECTIVE:

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

The objective of the CIP is to:

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

METHOD OF OPERATION:

A. Introduction

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

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

B. Capital Improvement Plan Process

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

Examples of typical capital improvements are:

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

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

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

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

C. Responsibilities in Plan Preparation

Requesters of Capital Projects

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

Finance Director

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

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

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

Town Manager

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

Advisory Groups

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

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

Town Commission

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

Town of Highland Beach Capital Improvement Plan FY2018 thru FY2022

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Estimated Total - \$120,000

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

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

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

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

Remainder of page left blank.

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

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

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

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

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

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

Replace 2005 Ford F-550 Boom Truck

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

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

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

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

Water System- Water Pressure Booster- TBD

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

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

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

Sewer System- Lift Station Panel Upgrades- TBD

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

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

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