

**ADOPTED
ANNUAL OPERATING
BUDGET**

2015-2016



**Presented by:
Beverly Brown, Town Manager
Cale Curtis, Finance Director**

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FISCAL YEAR 2015-2016

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2015 - 2016

ANNUAL OPERATING BUDGET OF THE TOWN OF HIGHLAND BEACH, FLORIDA

FOR THE

FISCAL YEAR BEGINNING OCTOBER 1, 2015

TOWN COMMISSION

Bernard Featherman, Mayor

William Weitz, Ph.D., Vice-Mayor

Louis P. Stern, Commissioner

Carl Feldman, Commissioner

Rhoda Zelniker, Commissioner

TOWN MANAGER

Beverly Brown

TOWN ATTORNEY

Glen Torcivia

DEPARTMENT HEADS

Valerie Oakes	Town Clerk
Cale D. Curtis	Finance Director
Craig Hartmann	Chief of Police
Michael Desorcy	Building Official
Edward Soper	Public Works Director
Suzie Hayes	Library Director (Interim)



Town of Highland Beach

3614 SOUTH OCEAN BOULEVARD • HIGHLAND BEACH, FLORIDA 33487

Palm Beach County, Florida

561-278-4548
FAX 561-265-3582

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

TO: Honorable Mayor and Town Commission Members

FROM: Beverly Brown, Town Manager

Date: September 28, 2015

Subject: FY 2015-2016 Adopted Annual Budget

Introduction In accordance with the requirements of State Statutes and Chapter 2-Administration, Article III, Section 2-48 (4) of the Town of Highland Beach Municipal Code, the adopted budget for the fiscal year beginning October 1, 2015 and ending September 30, 2016 is presented using the millage rate of 3.5000.

This budget is brought before you where, for the fourth consecutive year, there is an improvement in the taxing base of Highland Beach. The Town's 2015-2016 taxable assessed value (TAV) is estimated to be \$2,076,387,102 billion, an increase of 7.19% over the prior year. The new taxable value is still well below the fiscal year 2007 high of \$2.3 billion. Nonetheless, the Town's property values are continuing to climb and should keep going up over the next few years.

The overall economic condition of the Town of Highland Beach is healthy. During the course of the past few years, re-development has added substantially to the tax base of the community. In addition, increases in assessed values by the Palm Beach County Property Appraiser's Office have insured a reliable increase in ad valorem tax revenues year over year. The Town is nearly built-out, with just a few remaining parcels that are available for low-density development. Last fiscal year, ground-breaking began on the construction of a multi-story condominium on one of the larger vacant parcels. This development has the potential of adding significant tax base to the community. The trend of replacing the older single-family homes with larger homes continues throughout the community and several condominiums have undergone

major restoration work, a sure sign that Highland Beach property values will continue to flourish.

Back in Fiscal Year 2013, the Town Commission made the decision to increase the operating tax rate to 3.95. This rate was just enough to cover the reoccurring operating expenditures and reserve the remaining surplus funds for capital projects that are necessary to maintain the integrity, safety, and appearance of the Town's infrastructure, buildings, and equipment. This decision was timed perfectly with the present housing recovery in Town and set the course for the operating tax rate to remain flat for the next 3 years. Increases to the Town's property values have been sufficient to provide enough tax revenue to cover operating expenses and offset the financial needs of the Town's Capital Improvement Plan. The 3.95 rate would have been equal to a tax increase of approximately \$527k when applied to the Town's FY 2016 property value. However, Staff was confident that once they worked through the budgeting process, the Town Commission would be able to lower the millage rate; and, they did. **The adopted millage rate is 3.5000, a reduction of .45 mills or 11.34% from the prior year's rate.**

During Fiscal Year 2013, the Town entered a contract for the sale of its two parcels of property owned in Boca Raton. In FY 2014, the Town closed the deal and received approximately \$3.5 million, net of closing costs. These funds are presently held in the Town's Water System Reserves and are being invested in accordance with the Town's investment policy.

The Town Commission should be pleased that this budget includes a tax reduction, maintains 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 estimates the following fund balance totals for FY beginning October 1, 2015: See next page

FUND BALANCE CHART		
FUND	% of Adopted Budget	2015
General Fund		
Unassigned	31%	\$ 3,334,440
Assigned- Budget Stabilization	17%	1,794,558
Assigned- Disaster Recovery	6%	650,000
Sub-total	54%	\$ 5,778,998
Water Fund		
Unassigned	44%	\$ 4,041,894
Sewer Fund		
Unassigned	129%	\$ 1,534,891
Total Fund Balance Town-wide	54%	\$ 11,355,783

The Town's General Fund unassigned fund balance represents approximately 31% of the proposed FY 2016 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. As of September 30, 2015, the balance in the disaster recovery was \$650,000. Unassigned (surplus) fund balance is estimated to begin FY 2016 with approximately \$3.33 million.

Operating Tax

For a fourth consecutive year, the Town's tax base (property values) has increased. Using the adopted operating tax rate of 3.5000 mills the Town can expect to collect \$6,976,000 in property taxes, a reduction of \$370,000 from the prior year. Back in Fiscal Year 2013 the Town Commission made the prudent decision to increase the operating millage rate enough to cover its reoccurring expenses (operating and personnel), leaving the unassigned fund balance (reserves) to cover one-time capital improvements. The Town is in the fortunate position today to be able to lower the tax rate and still balance the budget with minimal use of available reserves (unassigned fund balance).

Debt Service Tax

As the Town continues to pay down principal and interest on its debt, the debt service tax rate will decline. To satisfy its debt obligations for FY

2015-2016, the Town's required debt service millage rate will be set at **0.6454**. *This is 6.63% less than the previous year.*

All of the Town's current debt is in the Water Fund. Last Fiscal Year, the Town made its final debt service payment on the General Fund's 2005 Promissory Note that was issued to refinance 1995 Revenue Bonds. The note was secured by a pledge of half-cent sales tax and the discretionary communication service tax revenues. Annual principal and interest payments were approximately \$435,000. *Thus, with the expiration of this debt, the Town has freed up close to half a million dollars annually in the General Fund.*

Total Tax Rate

Therefore, the total adopted tax rate for the 2015-2016 fiscal year of the Town of Highland Beach is **4.1454** ($3.5000 + 0.6454$), an overall tax rate decrease of **0.4958 mills** or **10.68%**.

Budget Highlights

The budget is submitted in a balanced condition, utilizing an adopted operating millage rate of 3.50. 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 slightly decrease by 2.2%, or \$103,500.
 - A summary of changes to employee Salaries/Wages (for non-bargaining employees only) is as follows:
 - Replace the status quo of "automatic 5% merit raises" with a 3% adjustment across the board on October 1st.
 - Reinstate the Longevity Bonus. Longevity Pay will be based on the employee's base salary and paid out in a lump sum check as follows:
 - 10th year of service: 2%
 - 12th year of service: 3%
 - 15th year of service: 4%
 - 20th year of service: 5%
 - 25th, 30th, 35th, etc.: 5%

- Eliminate the Education Incentive. Last year the Commission approved a measure to grandfather in employees receiving the incentive prior to October 1, 2014. This year the budget eliminates the Incentive all together. *This measure will save the Town \$24,000.*
- This budget reclassifies two full-time positions to part-time and replaces another full-time position. The full-time Assistant to Town Manager position and the full-time Library Maintenance/Janitorial position have both been reduced to part-time positions. The majority of the position's duties will be handled under existing Town contractors. This budget also eliminates the Library Systems Analyst (IT Services) position and replaces it with a Library Assistant. The Library Assistant position is one of reduced responsibilities and cost. IT Services will be provided by an existing Town contractor.
- Salaries and benefits for Police Department employees covered under the Collective Bargaining Agreement (CBA) remain the same. They will not be subject to any of the changes mentioned above. The CBA's basic benefits are as follows
 - Merit Raises up to 5%
 - Annual Education Incentives (\$2,000 for an associate's degree/ \$4,000 for a bachelor's degree)
- Retirement contributions for bargaining and non-bargaining employees (mandated by State) are up 2.2% or \$10,460.

Employee Class	Contribution Rates (% of Salary)	
	2014-2015	2015-2016
Regular	7.37%	7.17%
Special Risk	19.82%	21.92%
Elected Officials	43.24%	42.15%
Senior Management	21.14%	21.31%
DROP	12.28%	12.80%
- Health insurance premiums for bargaining and non-bargaining employees are down .01% or \$4,950.
- **Operating** Total operating expenditures of the General, Water and Sewer Funds are proposed to increase by 4.8% or \$365K. Details of the increase are detailed below under the respective Funds.

- **Capital** Capital Expenditures of the Town total \$5,399,000, approximately \$4.89 million more than the prior year. The major increase in Capital is directly associated to the water-main replacement and lime slurry system referendum projects in the Water Fund. More information on the Capital Expenditures is available under each Fund below.
- **Debt Service** Total debt service payments are \$1,287,600, a decrease of \$446,000 from the prior year. The decrease is due primarily to debt maturing on the 2005 Promissory Note. This Note was secured by a pledge of half-cent sales tax and the discretionary communication service tax. Thus, with the maturity of this debt an additional \$435,000 annually in general fund revenues is now unrestricted.

GENERAL FUND

G. F. Revenues

Applying the adopted millage tax rate of 3.50 to this year's taxable value will generate a little over \$6.97 million in ad valorem taxes. This amount is approximately \$369,000 less than last year's levy.

All other revenues of the General Fund are expected to remain relatively consistent with the prior year's collections.

After a \$91,000 appropriation from unassigned fund balance, the General Fund budget has a surplus of \$300,000. *For the prior year the Town had to balance the budget with taking over \$400k in from the reserves.* This is an excellent indication that the Town's General Fund is on track with current (reoccurring) revenues meeting current (reoccurring) expenditures.

All that said, the General Fund budget calls for an estimated \$10,745,855 in revenues, *\$631,000 less than the prior year's amended budget.*

General Fund Expenses

The General Fund's Operating Expenses have increased by \$198,000. Management is confident that this increase in operating expenditures is consistent with the needs of the departments. A summary of major changes to operating expenses is below:

- **Post Office-** The Post Office operating budget includes an additional \$15,000 to be used for further interior maintenance, repairs, and upgrades. Last year the Town upgraded the main counter top and

painted. This year the Staff would like to upgrade the floors, furniture, and remaining counter tops.

- **Police Department-** The Police Department operating budget decreased \$20k and is down to \$159,000 for the year.
- **Fire-** The Town budgeted \$130,000 in the prior year's budget in anticipation of an agreement with Delray for them to take over the Fire Apparatus and Rescue Vehicle ownership/responsibility. *However, contract negotiations were put on hold due to Delray's review of Fire Services with the County.* The Town and Delray have gone back to the negotiating table and the current figure for Delray supplying the Town with a Rescue Vehicle and Fire Apparatus is \$200,000/year.
- **Fire-** The Town has budgeted \$10,000 for unanticipated repairs and maintenance to the interior and exterior facilities of the Fire Station.
- **Fire-** The Town's contract with Delray Beach for Fire Services has increased by \$215,000 due to personnel, operating, and overhead costs.
- **Solid Waste-** The Town awarded a new five year contract to Waste Management for Solid Waste and Recycling services. Due to competitive bidding, the Town's Solid Waste budget decreased \$112,000 this year.
- **Library-** The Town has budgeted an additional \$70,000 in the Library's repairs and maintenance for the replacement of the Library's carpet.

Reserve

The Reserve for Contingency is budgeted at \$300,000. 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 items are Capital Outlay Requests that have been included in the budget:

- **Public Works-** Replace A/C unit for IT Room- \$12,000
- **Public Works-** Purchase a Genie Lift- \$15,000
- **Public Works-** HVAC Modifications to PW Buildings- \$20,000

- Public Works- Repave Town Hall Complex Parking Lot- \$100,000
- Fire Department- Interior Renovations to Fire House- \$50,000

Capital Improvement Requests total \$197,000. Management has determined that these capital requests are in line with the direction of the approved 5-year Capital Improvement Plan (CIP) of the Town.

Enterprise Funds

Water Fund

The Water Fund is generating just enough revenue to cover the costs of operations. There are two primary reasons to this revenue shortfall. The first is that newly constructed and renovated homes are very good at reducing the amount of water they use. They are required to be outfitted with efficient, water-reducing faucets, toilets and other fixtures. The second contributor to water revenue shortfalls are the costs (salaries, utilities, insurance, maintenance, repairs, chemicals etc...) of producing potable water continue to rise.

The Water Fund budget has a shortfall of approximately \$640,000. Approximately 25% of the shortfall is attributed to capital improvements (\$140,000) that are unsecured by pledged revenues (State Loan). The other half is due to increasing costs for chemicals, utilities, and major repairs/replacement of equipment expenses.

The budget gap is closed with a \$640,000 allocation from the fund's unassigned reserves; however, Staff is presently engaged with an independent consultant who is performing a utility rate study. The results of the rate study would determine a draft rate structure that the Commission would be able to consider and use to increase water revenues and close this funding gap. The Town is going on 6 years since the last independent rate study was performed.

Unassigned reserves are estimated to be \$4.7 million, which includes the \$3.5 million land sale proceeds.

The Town Commission's Strategic Plan for the Water System includes two major projects to improve the water quality in Town. 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...). Early staff estimates indicate this project could cost up to \$3.75 million. The second major

project would be to retrofit the Water Plant with a Lime Slurry/Co2 Delivery System. The Lime Slurry System improves water quality by adding alkalinity to and reducing the corrosiveness of the water. Staff estimates this project would run approximately \$1.25 million. Both of these projects were approved by voters at the March 2015 referendum. Staff has begun the RFP process to hire an engineer for the design and planning of these projects. Funding will be provided through the low-interest loan program administered by the State of Florida Department of Environmental Protection's State Revolving Fund loan program.

Operating Costs are up \$168,000 or 12.4%. The majority of this budget increase (\$150,000) is due to the planned replacement of 168 cartridge membranes in the first (Train "A") of three trains in the reverse osmosis water treatment system.

Capital Outlay Requests include:

- Replacement of old, rusted (3) doors on Water Plant- \$15,000
- Reinforce grating in process area of WTP- \$15,000
- Side Street Water Main Replacement Project- \$3,750,000
- Lime Slurry/Co2 System- \$1,250,000
- Install temperature sensors in MCC room- \$10,000
- Replace gate and actuator to WTP parking area- \$15,000
- Install electric openers on overhead doors- \$10,000
- Replacement flow meters- \$13,000
- SCADA system upgrade- \$70,000
- Alarm and Surveillance System Upgrade- \$10,000

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

Sewer Fund

The Sewer Fund is experiencing a similar financial trend as the Water System. The annual cost of utilities, major repairs and replacement of equipment, and capital improvements have surpassed the estimated revenues for the upcoming year. The Sewer Fund will have to use approximately \$180,000 from its unassigned reserves (est. \$1.7 million) to balance its budget.

The Sewer Fund is balanced with a reserve for contingency of \$22,000 and an appropriation from unassigned reserves of \$178,000. The Sewer Fund revenues have fallen short due to the following:

Utility Costs

- Estimated 5% increase in sewage treatment costs with Delray- \$39,000

Repairs/Maintenance

- Re-lining of storm water outfalls- \$25,000

- Recondition manholes- \$15,000

Capital Improvements

- Lift Station #5 piping improvements- \$20,000
- Purchase of a sewer camera- \$15,000
- Purchase of confined space safety equipment- \$9,000

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.)	Estimated Annual Costs/ (Savings)	Funding Source
2015-2016	GF- Police	License Plate Recog Cameras	\$ 68,000	\$ 2,500	Project is on hold. No funds assigned.
	GF- Fire Rescue	Fire House Interior Renovations	\$ 50,000	na	General Fund's Unassigned FB
	GF- Public Works	Repave Town Hall Parking Lot	\$ 100,000	na	General Fund's Unassigned FB
	GF- Library	Enclose Library Terraces	\$ 150,000	na	Project is on hold. No funds assigned.
	Water System	SCADA System Upgrade	\$ 70,000	na	Water Fund's Unassigned FB
	Water System	Lime Slurry/Co2 Delivery System	\$ 1,250,000	\$ (30,000.00)	SRF Loan
2016-2017	Water System	Water Mains- Replacements	\$ 3,750,000	na	SRF Loan
	GF- Police	Replace Police Cars (2)	\$ 56,000	na	General Fund's Unassigned FB
	GF- Public Works	Streetscape- construction	\$ 1,000,000	na	General Fund's Unassigned FB
2017-2018	Sewer System	Emergency Generator Mod- LS1	\$ 100,000	na	Sewer Fund's Unassigned FB
	GF- Police	Replace Police Cars (2)	\$ 68,000	na	General Fund's Unassigned FB
	GF- Public Works	Replace PW Boom Pickup	\$ 100,000	na	General Fund's Unassigned FB
2018-2019	GF- Public Works	Replace Pickup Truck	\$ 30,000	na	Water Fund's Unassigned FB
	GF- Public Works	Replace Pickup Truck 4x4	\$ 35,000	na	General Fund's Unassigned FB
	Water System	Replace SUV- Ford Escape	\$ 25,000	na	Water Fund's Unassigned FB
2019-2020	Water System	A/C Replacement	\$ 75,000	na	Water Fund's Unassigned FB
	GF- Library	A/C Replacement- Library	\$ 50,000	na	General Fund's Unassigned FB
	GF- Public Works	A/C Replacement- Town Hall	\$ 35,000	na	General Fund's Unassigned FB
	Water System	Catwalk- Air Scrubber	\$ 25,000	na	Water Fund's Unassigned FB
	Water System	Replace SUV- Ford Edge	\$ 30,000	na	Water Fund's Unassigned FB
	Water System	Replace- Forklift	\$ 30,000	na	Water Fund's Unassigned FB
	Water System	Tank Replacement- Caustic Soda	\$ 30,000	na	Water Fund's Unassigned FB

Detailed information, including description, justification, and funding sources for these projects can be found beginning on page 48 of this budget document.

Acknowledgements

A municipal budget cannot be put together without a lot of assistance from the Department Directors and their staffs. I am very proud of the efforts

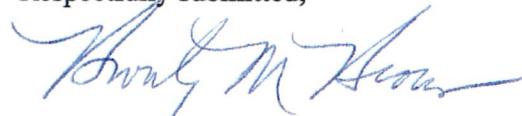
of our employees to continue to offer the highest quality of services - while maintaining, and in some cases, reducing, their budgets and line items. This document is a team effort that is led by the exceptional abilities of the Town's Finance Director, Cale Curtis. He accurately takes every number, every project and every request...along with a myriad of changes along the way...and organizes this comprehensive document. Together, the entire staff is pleased to present you with this financially sound budget that accounts for your priorities and demonstrates our commitment to keeping Highland Beach a premier beachside residential community.

Conclusion

Property values in Highland Beach have increased for a fourth consecutive year providing some additional financial relief to the Town. The increase in property values and a stringent review of the budget allowed for the Commission to lower the tax rate to 3.50, an 11% decrease from the prior year. The adopted budget addresses all of the Town's current needs, maintains service levels, and preserves most employee benefits. As it sits, the General Fund budget has a surplus of approximately \$300,000.

Please direct any questions regarding this document to myself and/or Finance Director, Cale Curtis.

Respectfully submitted,



Beverly Brown
Town Manager



RESOLUTION NO. 15-007 R

A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF HIGHLAND BEACH, FLORIDA, ADOPTING A FINAL MILLAGE RATE OF 3.5000 MILS FOR THE TOWN'S GENERAL OPERATING FUNDS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2015 AND ENDING SEPTEMBER 30, 2016; PROVIDING THAT THE FINAL MILLAGE RATE OF 3.5000 MILS IS 5.54 PERCENT LESS THAN THE COMPUTED ROLLED-BACK RATE OF 3.7053 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,

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 24 DAY OF SEPTEMBER, 2015.

Bernard Featherman

Bernard Featherman, Mayor

William Weitz

William Weitz, Vice Mayor

Louis P. Stern

Louis P. Stern, Commissioner

Carl Feldman

Carl Feldman, Commissioner

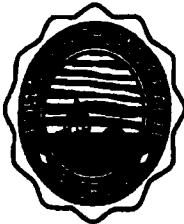
Rhoda Zelniker

Rhoda Zelniker, Commissioner

ATTEST:

Valerie Oakes

Valerie Oakes
Town Clerk



RESOLUTION NO. 15-008 R

A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF HIGHLAND BEACH, FLORIDA, ADOPTING A FINAL BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2015 AND ENDING SEPTEMBER 30, 2016; 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, 2015 and ending September 30, 2016, 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 \$19,758,075 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 2014/2015 fiscal year, which are encumbered, but unexpended as of last day of the fiscal year, shall be deemed reappropriated for the same purposes for the 2015/2016 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 24 DAY OF SEPTEMBER, 2015.

Bernard Featherman

Bernard Featherman, Mayor

William Weitz

William Weitz, Vice Mayor

Louis P. Stern

Louis P. Stern, Commissioner

Carl Feldman

Carl Feldman, Commissioner

Rhoda Zelniker

Rhoda Zelniker, Commissioner

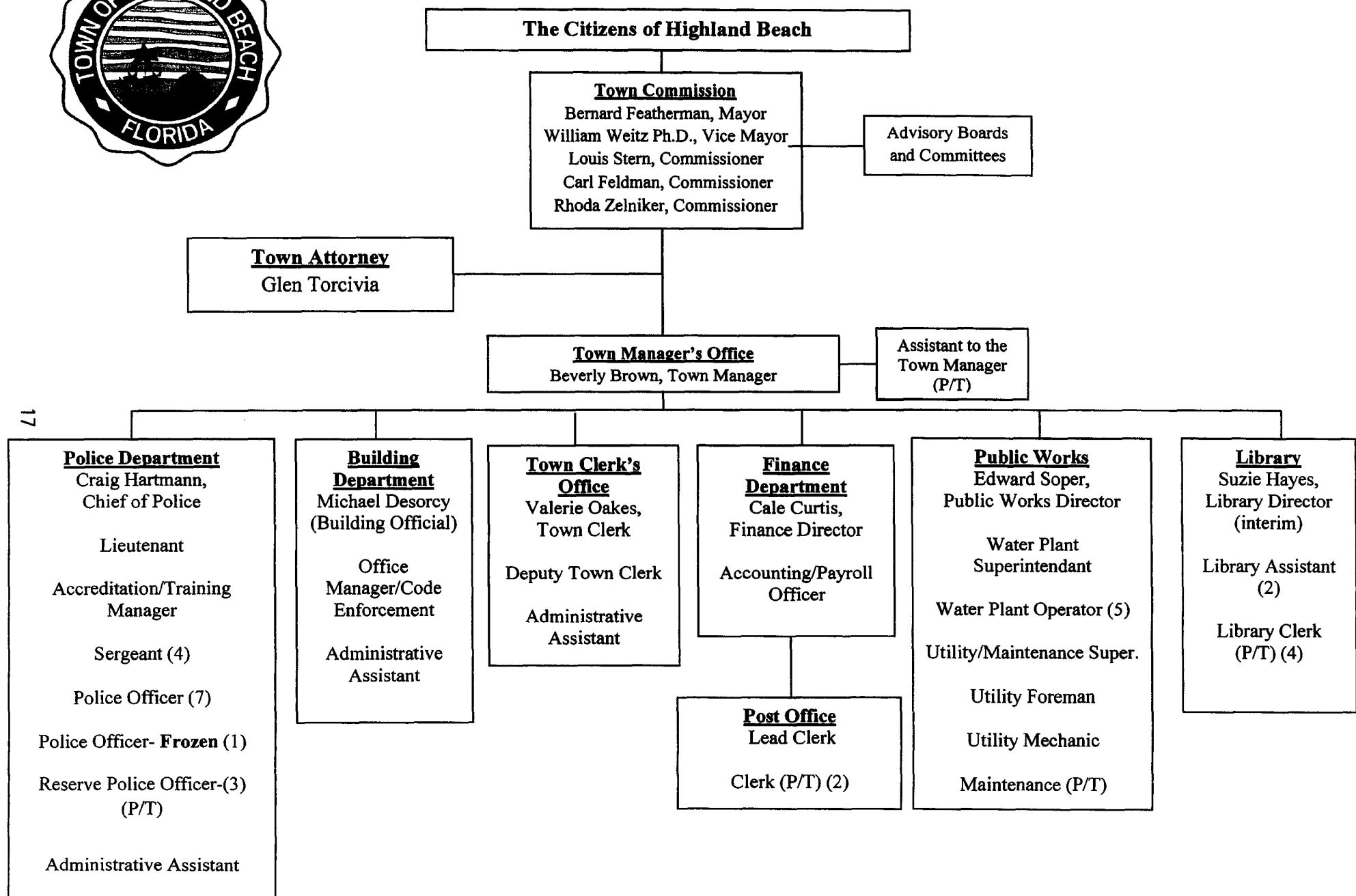
ATTEST:

Valerie Oakes

Valerie Oakes
Town Clerk



TOWN OF HIGHLAND BEACH Organization Chart



TOWN OF HIGHLAND BEACH
MILLAGE CALCULATION
FY 2013/2014 - FY 2015/2016

				ADOPTED RATE		
				A	B	E
				PRIOR YEARS		ROLLED BACK RATE STATUS QUO RATE REDUCED RATE MILL
1.)		FISCAL YEAR 2013-2014	FISCAL YEAR 2014-2015	FISCAL YEAR 2015-2016	FISCAL YEAR 2015-2016	FISCAL YEAR 2015-2016
2.)	TAXABLE VALUE- DR420	1,824,966,379	1,938,425,492	2,076,387,102	2,076,387,102	2,076,387,102
3.)	FINAL GROSS TAXABLE VALUE	1,824,011,226	1,937,184,804			
4.)	GENERAL OPERATING TAX RATE	3.9500	3.9500	3.7053	3.9500	3.5000
5.)	DEBT SERVICE TAX RATE	0.8554	0.6912	0.6454	0.6454	0.6454
6.)	RATE	4.8054	4.6412	4.3507	4.5954	4.1454
7.)	TAXES LEVIED OPERATING	7,204,844	7,651,880	7,693,637	8,201,729	7,267,355
8.)	TAXES LEVIED DEBT SERVICE	1,560,259	1,338,982	1,340,040	1,340,040	1,340,040
9.)	TOTAL TAXES	8,765,104 x96%	8,990,862 x96%	9,033,677 x96%	9,541,769 x96%	8,607,394 x96%
10.)	TAXES LEVIED OPERATING @96%	6,916,651	7,345,805	7,385,892	7,873,660	6,976,661
11.)	TAXES LEVIED DEBT SERVICE @ 96%	1,497,849	1,285,423	1,286,438	1,286,438	1,286,438
	AD VALOREM TAXES-FINAL/DR-420	8,414,499	8,631,228	8,672,330	9,160,098	8,263,099

TOWN OF HIGHLAND BEACH
REVENUE COMPARISON - F/Y 14-15 AND F/Y 15-16

FUND	REVENUE SOURCE	PRIOR YEAR 2014-2015 BUDGET	ADOPTED 2015-2016 BUDGET
GENERAL FUND	CURRENT AD VALOREM TAXES	8,639,000	8,263,000
	LOCAL OPTION GAS TAX	30,000	30,000
	FRANCHISES FEES	674,000	694,000
	OCCUPATIONAL LICENSES	2,000	2,000
	BUILDING PERMITS	355,000	375,000
	INTER GOVT REVENUE	374,000	386,400
	GARBAGE/SOLID WASTE	466,000	466,000
	CHARGES FOR SERVICES	41,000	44,000
	FINES AND FORFEITURES	17,000	12,500
	INTEREST	15,000	15,000
	MISCELLANEOUS REVENUES	360,350	366,550
	TRANSFER FROM WATER FUND	0	0
	APPROPRIATION FROM RESERVE	<u>403,655</u>	<u>91,405</u>
TOTAL GENERAL FUND		11,377,005	10,745,855
 UTILITIES FUND			
WATER DEPT	WATER UTILITY REVENUE	1,950,000	2,000,000
	CHARGES FOR SERVICES	30,720	30,720
	INTEREST	2,500	8,000
	MISCELLANEOUS REVENUES	140,500	141,500
	DEBT PROCEEDS	0	5,000,000
	TRANS FROM GENERAL FUND-G.O. DEBT SERVICE	1,286,000	1,286,000
	TRANS FROM GENERAL FUND-DEFICIT	0	0
	APPROPRIATION FROM RESERVE	<u>610,000</u>	<u>640,000</u>
TOTAL WATER- REGULAR	GRAND TOTAL WATER FUND	4,019,720	9,106,220
SEWER DEPT	SEWER UTILITY REVENUE	1,010,000	1,010,000
	INTEREST	3,000	3,000
	APPROPRIATION FROM RESERVE	<u>135,303</u>	<u>179,000</u>
TOTAL SEWER DEPT		1,148,303	1,192,000
TOTAL UTILITIES FUNDS		5,168,023	10,298,220
TOTAL ALL FUNDS		<u>16,545,028</u>	<u>21,044,075</u>
LESS INTERFUND TRANSFERS		-1,286,000	-1,286,000
GRAND TOTAL		<u>15,259,028</u>	<u>19,758,075</u>

TOWN OF HIGHLAND BEACH
EXPENDITURE COMPARISON - F/Y 14-15 AND F/Y 15-16

FUND	COST CENTER	AMENDED 2014-2015 BUDGET	ADOPTED 2015-2016 BUDGET
GENERAL FUND	TOWN COMMISSION	155,150	155,550
	TOWN MANAGER	369,025	239,705
	TOWN CLERK	339,150	306,700
	FINANCE	321,245	307,650
	LEGAL COUNSEL	135,000	130,000
	DEBT SERVICE	434,900	0
	PUBLIC WORKS	337,400	444,530
	POST OFFICE	134,530	143,650
	OTHER GENERAL GOVERNMENT	370,230	375,930
	LAW ENFORCEMENT	2,278,795	2,203,430
	DELRAY BEACH FIRE/RESCUE	3,295,100	3,560,000
	PROTECTIVE INSPECTION	347,030	358,060
	AMBULANCE & RESCUE	12,000	12,000
	REFUSE COLLECTION	497,000	385,000
	LIBRARY	781,050	537,650
	INTERFUND TRANSFER- DEBT SERVICE	1,286,500	1,286,000
	INTERFUND TRANSFER- WATER FUND DEFECIT	0	0
	RESERVE FOR CONTINGENCY	282,900	300,000
TOTAL GENERAL FUND	TOTAL GENERAL FUND	11,377,005	10,745,855
UTILITIES FUND			
WATER DEPT	WATER EXPENDITURES-REGULAR	2,694,600	7,754,900
	WATER EXPENDITURES-DEBT SERVICE	1,298,850	1,287,600
	RESERVE FOR CONTINGENCY	26,270	63,720
TOTAL WATER DEPT	TOTAL WATER FUND	4,019,720	9,106,220
SEWER DEPT	SEWER EXPENDITURES	1,126,650	1,169,000
	RESERVE FOR CONTINGENCY	21,653	23,000
TOTAL SEWER DEPT	TOTAL SEWER	1,148,303	1,192,000
TOTAL UTILITIES FUNDS	TOTAL UTILITIES FUND-REGULAR EXPENDITURES	5,168,023	10,298,220
TOTAL ALL FUNDS	TOTAL ALL GOVERNMENTAL FUNDS	16,545,028	21,044,075
LESS INTERFUND TRANSFERS		-1,286,500	-1,286,000
GRAND TOTAL	GRAND TOTAL- REGULAR BUDGET	15,258,528	19,758,075

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Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 001 - GENERAL FUND					
Revenues					
Dept: 310.000 REVENUES					
Acct Class: 3100 TAXES					
311.000 CURRENT AD VALOREM TAXES	8,452,116	8,639,000	8,639,000	8,263,000	-4.35
312.000 LOCAL OPTIONAL GAS TAX	31,229	30,000	30,000	30,000	0.00
313.100 FRANCHISE FEES-FPL	426,793	391,000	391,000	400,000	2.30
313.400 FRANCHISE FEES-FPU	12,831	8,000	8,000	9,000	12.50
313.600 COMMUNICATIONS SERVICE TAX	290,625	275,000	275,000	285,000	3.64
Total TAXES	9,213,594	9,343,000	9,343,000	8,987,000	-3.81
Acct Class: 3200 LICENSES AND PERMITS					
321.400 BUSINESS REGISTRATIONS	1,739	2,000	2,000	2,000	0.00
322.000 BUILDING PERMITS	432,962	355,000	355,000	375,000	5.63
Total LICENSES AND PERMITS	434,701	357,000	357,000	377,000	5.60
Acct Class: 3300 INTERGOVERNMENTAL					
335.120 STATE REVENUE SHARING PROCEEDS	82,742	81,000	81,000	80,000	-1.23
335.150 ALCOHOLIC BEVERAGE LICENSES	636	700	700	700	0.00
335.180 LOCAL GOVT HALF-CENT SALES TAX	265,030	262,000	262,000	275,000	4.96
335.190 MOTOR FUEL TAX REBATE	936	1,200	1,200	1,200	0.00
335.195 RECYCLING REVENUE SHARING PROG	8,151	7,000	7,000	7,000	0.00
335.210 FDOT- STREETLIGHT SUBSIDY	13,702	14,100	14,100	14,500	2.84
338.000 SHARE COUNTY OCCUPATIONAL LIC.	15,824	8,000	8,000	8,000	0.00
Total INTERGOVERNMENTAL	387,022	374,000	374,000	386,400	3.32
Acct Class: 3400 CHARGES FOR SERVICES					
341.900 ZONING FEES, BOARD REVIEW FEES	9,179	3,000	3,000	5,000	66.67
341.920 CERTIFICATION,COPYS,LIEN SRCH	39,647	38,000	38,000	39,000	2.63
343.400 GARBAGE/SOLID WASTE REVENUE	468,008	466,000	466,000	466,000	0.00
Total CHARGES FOR SERVICES	516,834	507,000	507,000	510,000	0.59
Acct Class: 3500 FINES AND FORFEITURES					
351.000 COURT FINES	3,978	7,000	7,000	3,000	-57.14
351.100 MISC POLICE INCOME	1,097	1,000	1,000	1,000	0.00
352.000 LIBRARY FINES & FEES	4,904	8,000	8,000	7,500	-6.25
354.200 VIOLATION OF LOCAL ORDINANCES	0	1,000	1,000	1,000	0.00
Total FINES AND FORFEITURES	9,979	17,000	17,000	12,500	-26.47
Acct Class: 3600 MISCELLANEOUS REVENUES					
361.000 INTEREST ON INVESTMENTS	18,835	15,000	15,000	15,000	0.00
362.000 RENT- U.S. POSTAL STATION	25,000	25,000	25,000	25,000	0.00
362.200 LEASE-SPRINT PCS	30,900	31,800	31,800	33,000	3.77
369.100 ADMINISTRATIVE REIMBURSEMENTS	298,550	298,550	298,550	298,550	0.00
369.400 OTHER MISCELLANEOUS REVENUES	2,125	5,000	5,000	10,000	100.00
Total MISCELLANEOUS REVENUES	375,410	375,350	375,350	381,550	1.65
Acct Class: 3800 OTHERS SOURCES-NON-REVENUE					
389.900 APPROPRIATION FROM RESERVE	0	530,056	530,056	91,405	-82.76
Total OTHERS SOURCES-NON-REVENUE	0	530,056	530,056	91,405	-82.76
Total REVENUES	10,937,540	11,503,406	11,503,406	10,745,855	-6.59

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Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 001 - GENERAL FUND					
Expenditures					
Dept: 511.000 TOWN COMMISSION					
Acct Class: 5010 PERSONAL SERVICES					
511.000 EXECUTIVE SALARIES AND WAGES	63,000	63,000	63,000	63,000	0.00
521.000 FICA TAXES	4,820	4,825	4,825	4,825	0.00
522.000 RETIREMENT CONTRIBUTIONS	22,417	28,100	28,100	27,000	-3.91
524.000 WORKERS' COMPENSATION	114	175	175	175	0.00
Total PERSONAL SERVICES	90,351	96,100	96,100	95,000	-1.14
Acct Class: 5030 OPERATING EXPENSES					
531.000 PROFESSIONAL FEES	2,875	7,500	7,500	7,500	0.00
540.000 TRAVEL AND PER DIEM	6,758	12,000	12,000	13,000	8.33
541.100 POSTAGE & FREIGHT	309	300	300	300	0.00
549.001 OTH CURR CHG-ADVERTISING	3,740	2,000	2,000	2,000	0.00
549.004 OTH CURR CHG-COMM. REINVEST.	1,678	2,000	2,000	2,000	0.00
549.005 OTH CURR CHG-PRINTING & PUBS	13,953	15,000	15,000	15,000	0.00
549.008 OTH CURR CHG-GIFTS & AWARDS	7,641	7,000	7,000	7,500	7.14
549.010 OTH CURR CHG-PROMOTIONS	1,282	3,000	3,000	3,000	0.00
552.000 OPERATING SUPPLIES	1,079	1,250	1,250	1,250	0.00
554.000 BOOKS, DUES, EDUCATION, SUBSCRIPT	7,637	9,000	9,000	9,000	0.00
Total OPERATING EXPENSES	46,952	59,050	59,050	60,550	2.54
Total TOWN COMMISSION	137,302	155,150	155,150	155,550	0.26

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Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 001 - GENERAL FUND					
Expenditures					
Dept: 512.000 TOWN MANAGER					
Acct Class: 5010 PERSONAL SERVICES					
512.000 REGULAR SALARIES & WAGES	212,026	222,000	222,000	161,000	-27.48
521.000 FICA TAXES	14,569	17,700	17,700	12,310	-30.45
522.000 RETIREMENT CONTRIBUTIONS	35,597	41,700	41,700	34,400	-17.51
523.000 HEALTH INSURANCE/ALLOWANCE	40,545	60,000	60,000	14,900	-75.17
524.000 WORKERS' COMPENSATION	404	575	575	400	-30.43
Total PERSONAL SERVICES	303,142	341,975	341,975	223,010	-34.79
Acct Class: 5030 OPERATING EXPENSES					
531.000 PROFESSIONAL FEES	61	1,000	1,000	1,000	0.00
540.000 TRAVEL AND PER DIEM	4,555	7,200	7,200	5,720	-20.56
540.100 TRAINING & DEVELOPMENT	200	2,050	2,050	1,825	-10.98
541.100 POSTAGE & FREIGHT	7	100	100	100	0.00
545.000 INSURANCE & BONDS	575	1,200	1,200	1,200	0.00
549.008 OTH CURR CHG-GIFTS & AWARDS	2,277	2,750	2,750	2,750	0.00
552.000 OPERATING SUPPLIES	156	2,000	2,000	2,000	0.00
554.000 BOOKS, DUES, EDUCATION, SUBSCRIPT	2,649	2,750	2,750	2,100	-23.64
Total OPERATING EXPENSES	10,480	19,050	19,050	16,695	-12.36
Total TOWN MANAGER	313,621	361,025	361,025	239,705	-33.60

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Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 001 - GENERAL FUND					
Expenditures					
Dept: 512.100 TOWN CLERK					
Acct Class: 5010 PERSONAL SERVICES					
512.000 REGULAR SALARIES & WAGES	166,673	191,000	191,000	168,000	-12.04
521.000 FICA TAXES	13,495	14,700	14,700	13,200	-10.20
522.000 RETIREMENT CONTRIBUTIONS	22,593	29,000	29,000	23,500	-18.97
523.000 HEALTH INSURANCE/ALLOWANCE	30,171	43,000	43,000	57,500	33.72
524.000 WORKERS' COMPENSATION	304	400	400	400	0.00
Total PERSONAL SERVICES	233,236	278,100	278,100	262,600	-5.57
Acct Class: 5030 OPERATING EXPENSES					
534.000 OTHER CONTRACTUAL SERVICES	12,638	41,300	41,300	16,350	-60.41
540.000 TRAVEL AND PER DIEM	1,041	2,550	2,550	2,550	0.00
541.100 POSTAGE & FREIGHT	1,774	1,500	1,500	1,500	0.00
549.001 OTH CURR CHG-ADVERTISING	2,223	1,800	1,800	1,800	0.00
549.009 OTH CURR CHG-ELECTIONS	7,733	8,000	8,000	16,000	100.00
552.000 OPERATING SUPPLIES	3,111	3,500	3,500	3,500	0.00
554.000 BOOKS,DUES,EDUCATION,SCRIPT	1,414	2,400	2,400	2,400	0.00
Total OPERATING EXPENSES	29,933	61,050	61,050	44,100	-27.76
Total TOWN CLERK	263,169	339,150	339,150	306,700	-9.57

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Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 001 - GENERAL FUND					
Expenditures					
Dept: 513.000 FINANCE					
Acct Class: 5010 PERSONAL SERVICES					
512.000 REGULAR SALARIES & WAGES	143,743	150,500	150,500	155,200	3.12
521.000 FICA TAXES	10,634	12,000	12,000	11,900	-0.83
522.000 RETIREMENT CONTRIBUTIONS	21,182	25,400	25,400	25,000	-1.57
523.000 HEALTH INSURANCE/ALLOWANCE	53,934	63,000	63,000	62,000	-1.59
524.000 WORKERS' COMPENSATION	270	345	345	350	1.45
Total PERSONAL SERVICES	229,764	251,245	251,245	254,450	1.28
Acct Class: 5030 OPERATING EXPENSES					
532.000 ACCOUNTING AND AUDITING	33,640	31,000	31,000	24,000	-22.58
534.000 OTHER CONTRACTUAL SERVICES	7,279	8,500	8,500	8,500	0.00
540.000 TRAVEL AND PER DIEM	40	3,000	3,000	3,000	0.00
540.100 TRAINING & DEVELOPMENT	0	1,300	1,300	1,300	0.00
541.100 POSTAGE & FREIGHT	2,171	2,700	2,700	2,600	-3.70
544.000 RENTALS AND LEASES	1,901	2,600	2,600	2,400	-7.69
545.000 INSURANCE & BONDS	0	400	400	400	0.00
546.000 REPAIRS & MAINTENANCE- GENERAL	3,924	8,000	8,000	5,000	-37.50
552.000 OPERATING SUPPLIES	4,174	5,000	5,000	5,000	0.00
554.000 BOOKS, DUES, EDUCATION, SUBSCRIPT	425	1,500	1,500	1,000	-33.33
Total OPERATING EXPENSES	53,554	64,000	64,000	53,200	-16.88
Total FINANCE	283,317	315,245	315,245	307,650	-2.41

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Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 001 - GENERAL FUND					
Expenditures					
Dept: 514.000 LEGAL COUNSEL					
Acct Class: 5030 OPERATING EXPENSES					
531.100 PROFESSIONAL FEES- GEN LEGAL	123,277	80,000	80,000	110,000	37.50
531.200 PROFESSIONAL FEES- LITIGATION	0	30,000	30,000	10,000	-66.67
531.300 PROFESIONAL FEES- LEGAL OTHER	4,095	25,000	25,000	10,000	-60.00
Total OPERATING EXPENSES	127,372	135,000	135,000	130,000	-3.70
Total LEGAL COUNSEL	127,372	135,000	135,000	130,000	-3.70

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Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 001 - GENERAL FUND					
Expenditures					
Dept: 519.000 PUBLIC WORKS					
Acct Class: 5010 PERSONAL SERVICES					
512.000 REGULAR SALARIES & WAGES	0	0	0	20,600	0.00
521.000 FICA TAXES	0	0	0	1,580	0.00
522.000 RETIREMENT CONTRIBUTIONS	0	0	0	1,450	0.00
524.000 WORKERS' COMPENSATION	0	0	0	1,500	0.00
Total PERSONAL SERVICES	0	0	0	25,130	0.00
Acct Class: 5030 OPERATING EXPENSES					
531.000 PROFESSIONAL FEES	9,876	10,000	10,000	10,000	0.00
534.000 OTHER CONTRACTUAL SERVICES	104,865	132,000	132,000	144,000	9.09
540.000 TRAVEL AND PER DIEM	0	2,000	2,000	1,500	-25.00
546.000 REPAIRS & MAINTENANCE- GENERAL	50,589	80,500	80,500	93,000	15.53
546.100 REPAIRS & MAINTENANCE- VEHICLE	3,269	1,000	1,000	2,000	100.00
549.003 OTH CURR CHG-LICENSE & PERMITS	1,968	1,900	1,900	1,900	0.00
552.000 OPERATING SUPPLIES	4,424	25,000	25,000	15,000	-40.00
552.250 OPERATING SUPPLIES- SAFETY	0	1,000	1,000	2,000	100.00
552.400 OPERATING SUPPLIES-GASOLINE	3,714	3,000	3,000	3,000	0.00
Total OPERATING EXPENSES	178,704	256,400	256,400	272,400	6.24
Acct Class: 5060 CAPITAL OUTLAY					
563.000 IMPROVEMENTS OTHER THAN BLDG.	3,494	7,000	7,000	100,000	1328.57
564.000 MACHINERY AND EQUIPMENT	0	76,500	76,500	47,000	-38.56
Total CAPITAL OUTLAY	3,494	83,500	83,500	147,000	76.05
Total PUBLIC WORKS	182,198	339,900	339,900	444,530	30.78

**TOWN OF HIGHLAND BEACH
CAPITAL OUTLAY REQUESTS
FISCAL YEAR 2015-2016**

Dept: 519.000 - PUBLIC WORKS

Qty.	Type*	Item Description and Justification	Costs	
			Initial Purchase	Yealy O & M**
1	E	Replace AC Unit for IT Room	\$12,000	
1	E	Genie Lift	\$15,000	
1	E	HVAC Modifications to PW Buildings	\$20,000	
1	I	Repave Town Hall Parking Complex	\$100,000	
Summary:				
563.000 Improvements Other Than Building - \$5,000				
564.000 Machinery & Equipment - \$47,000				
TOTAL			\$147,000	\$0

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

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

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Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 001 - GENERAL FUND					
Expenditures					
Dept: 519.100 POST OFFICE					
Acct Class: 5010 PERSONAL SERVICES					
512.000 REGULAR SALARIES & WAGES	73,567	79,000	79,000	87,000	10.13
521.000 FICA TAXES	5,540	6,300	6,300	6,700	6.35
522.000 RETIREMENT CONTRIBUTIONS	5,136	6,300	6,300	6,300	0.00
523.000 HEALTH INSURANCE/ALLOWANCE	20,487	25,000	25,000	23,750	-5.00
524.000 WORKERS' COMPENSATION	157	230	230	200	-13.04
Total PERSONAL SERVICES	104,887	116,830	116,830	123,950	6.09
Acct Class: 5030 OPERATING EXPENSES					
544.000 RENTALS AND LEASES	1,452	2,000	2,000	1,500	-25.00
545.000 INSURANCE & BONDS	300	300	300	300	0.00
546.000 REPAIRS & MAINTENANCE- GENERAL	0	11,000	11,000	15,500	40.91
552.000 OPERATING SUPPLIES	1,870	2,000	2,000	2,000	0.00
552.100 UNIFORMS	394	400	400	400	0.00
Total OPERATING EXPENSES	4,016	15,700	15,700	19,700	25.48
Total POST OFFICE	108,903	132,530	132,530	143,650	8.39

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Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 001 - GENERAL FUND					
Expenditures					
Dept: 519.300 GENERAL GOVT-NON DEPARTMENTA					
Acct Class: 5030 OPERATING EXPENSES					
531.000 PROFESSIONAL FEES	16,521	10,000	10,000	25,000	150.00
534.000 OTHER CONTRACTUAL SERVICES	16,511	27,130	27,130	25,230	-7.00
541.000 COMMUNICATIONS	62,182	56,000	56,000	65,200	16.43
543.000 UTILITY SERVICES	65,913	69,000	69,000	72,000	4.35
544.000 RENTALS AND LEASES	6,400	7,500	7,500	7,500	0.00
545.000 INSURANCE & BONDS	101,829	120,000	120,000	110,000	-8.33
549.000 OTHER CURRENT CHARGES-GENERAL	14,522	17,000	17,000	22,000	29.41
549.006 OTH CURR CHG-TAXES & ASSESSMNT	2,428	18,600	18,600	24,000	29.03
552.000 OPERATING SUPPLIES	16,370	15,000	15,000	15,000	0.00
552.940 DISASTER PREPARATION SUPPLIES	0	10,000	10,000	10,000	0.00
Total OPERATING EXPENSES	302,678	350,230	350,230	375,930	7.34
Total GENERAL GOVT-NON DEPARTMENTAL	302,678	350,230	350,230	375,930	7.34

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Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 001 - GENERAL FUND					
Expenditures					
Dept: 521.000 POLICE DEPARTMENT					
Acct Class: 5010 PERSONAL SERVICES					
512.000 REGULAR SALARIES & WAGES	1,184,571	1,199,900	1,199,900	1,229,000	2.43
514.000 OVERTIME	28,456	18,000	18,000	15,000	-16.67
515.000 SPECIAL PAY	17,340	17,000	17,000	18,000	5.88
515.100 SHIFT DIFFERENTIAL PAY	21,764	30,000	30,000	34,000	13.33
515.200 EDUCATION INCENTIVE PAY	28,000	28,000	28,000	24,000	-14.29
521.000 FICA TAXES	97,059	100,000	100,000	101,200	1.20
522.000 RETIREMENT CONTRIBUTIONS	213,250	241,000	241,000	258,000	7.05
523.000 HEALTH INSURANCE/ALLOWANCE	274,964	280,000	280,000	325,900	16.39
524.000 WORKERS' COMPENSATION	34,590	40,000	40,000	40,000	0.00
Total PERSONAL SERVICES	1,899,993	1,953,900	1,953,900	2,045,100	4.67
Acct Class: 5030 OPERATING EXPENSES					
531.000 PROFESSIONAL FEES	5,948	5,600	5,600	5,700	1.79
534.000 OTHER CONTRACTUAL SERVICES	11,298	19,330	19,330	19,410	0.41
540.000 TRAVEL AND PER DIEM	2,578	9,000	9,000	8,000	-11.11
540.100 TRAINING & DEVELOPMENT	5,943	9,805	9,805	11,645	18.77
541.000 COMMUNICATIONS	19,197	31,900	31,900	28,590	-10.38
541.100 POSTAGE & FREIGHT	168	400	400	400	0.00
546.000 REPAIRS & MAINTENANCE- GENERAL	9,544	7,435	7,435	3,000	-59.65
546.100 REPAIRS & MAINTENANCE- VEHICLE	14,898	17,150	17,150	19,400	13.12
549.013 OTH CURR CHG-ANNUAL PHYSICALS	0	1,500	1,500	1,200	-20.00
552.000 OPERATING SUPPLIES	15,347	14,804	14,804	5,650	-61.83
552.100 UNIFORMS	7,321	5,500	5,500	5,500	0.00
552.150 UNIFORMS ALLOWANCE	15,880	17,100	17,100	17,100	0.00
552.400 OPERATING SUPPLIES-GASOLINE	26,018	32,000	32,000	30,000	-6.25
554.000 BOOKS, DUES, EDUCATION, SUBSCRIPT	5,421	4,660	4,660	2,735	-41.31
Total OPERATING EXPENSES	139,560	176,184	176,184	158,330	-10.13
Total POLICE DEPARTMENT	2,039,553	2,130,084	2,130,084	2,203,430	3.44

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	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 001 - GENERAL FUND					
Expenditures					
Dept: 522.000 DELRAY BEACH FIRE RESCUE					
Acct Class: 5030 OPERATING EXPENSES					
534.000 OTHER CONTRACTUAL SERVICES	3,002,403	3,235,100	3,235,100	3,500,000	8.19
546.000 REPAIRS & MAINTENANCE-GENERAL	1,650	30,000	30,000	10,000	-66.67
Total OPERATING EXPENSES	3,004,053	3,265,100	3,265,100	3,510,000	7.50
Acct Class: 5060 CAPITAL OUTLAY					
564.000 MACHINERY AND EQUIPMENT	0	30,000	30,000	50,000	66.67
Total CAPITAL OUTLAY	0	30,000	30,000	50,000	66.67
Total DELRAY BEACH FIRE RESCUE	3,004,053	3,295,100	3,295,100	3,560,000	8.04

**TOWN OF HIGHLAND BEACH
CAPITAL OUTLAY REQUESTS
FISCAL YEAR 2015-2016**

Dept: Fire Department

Qty.	Type*	Item Description and Justification	Costs	
			Initial Purchase	Yealy O & M**
1	I	Interior Renovations	\$50,000	
			TOTAL	\$50,000

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

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

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	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	94,446	100,000	100,000	106,100	6.10
521.000 FICA TAXES	7,656	7,700	7,700	8,150	5.84
522.000 RETIREMENT CONTRIBUTIONS	6,752	7,700	7,700	7,710	0.13
523.000 HEALTH INSURANCE/ALLOWANCE	25,221	33,000	33,000	30,000	-9.09
524.000 WORKERS' COMPENSATION	177	230	230	200	-13.04
Total PERSONAL SERVICES	134,251	148,630	148,630	152,160	2.38
Acct Class: 5030 OPERATING EXPENSES					
534.000 OTHER CONTRACTUAL SERVICES	233,740	188,000	188,000	195,500	3.99
540.000 TRAVEL AND PER DIEM	0	1,000	1,000	1,000	0.00
541.100 POSTAGE & FREIGHT	112	200	200	200	0.00
544.000 RENTALS AND LEASES	1,310	1,700	1,700	1,700	0.00
552.000 OPERATING SUPPLIES	4,113	6,000	6,000	6,000	0.00
554.000 BOOKS,DUES,EDUCATION,SCRIPT	368	1,500	1,500	1,500	0.00
Total OPERATING EXPENSES	239,643	198,400	198,400	205,900	3.78
Total PROTECTIVE INSPECTION	373,894	347,030	347,030	358,060	3.18

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	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 001 - GENERAL FUND					
Expenditures					
Dept: 526.000 AMBULANCE SERVICES					
Acct Class: 5030 OPERATING EXPENSES					
534.000 OTHER CONTRACTUAL SERVICES	12,000	12,000	12,000	12,000	0.00
Total OPERATING EXPENSES	12,000	12,000	12,000	12,000	0.00
Total AMBULANCE SERVICES	12,000	12,000	12,000	12,000	0.00

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	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 001 - GENERAL FUND					
Expenditures					
Dept: 534.000 GARBAGE/SOLID WASTE CONTROL					
Acct Class: 5030 OPERATING EXPENSES					
534.000 OTHER CONTRACTUAL SERVICES	453,914	492,000	492,000	380,000	-22.76
552.000 OPERATING SUPPLIES	1,321	5,000	5,000	5,000	0.00
Total OPERATING EXPENSES	455,235	497,000	497,000	385,000	-22.54
Total GARBAGE/SOLID WASTE CONTROL	455,235	497,000	497,000	385,000	-22.54

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	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 001 - GENERAL FUND					
Expenditures					
Dept: 571.000 LIBRARIES					
Acct Class: 5010 PERSONAL SERVICES					
512.000 REGULAR SALARIES & WAGES	323,139	333,500	333,500	225,000	-32.53
521.000 FICA TAXES	24,573	25,900	25,900	17,200	-33.59
522.000 RETIREMENT CONTRIBUTIONS	33,929	39,500	39,500	27,200	-31.14
523.000 HEALTH INSURANCE/ALLOWANCE	76,169	95,000	95,000	75,000	-21.05
524.000 WORKERS' COMPENSATION	3,100	4,000	4,000	2,500	-37.50
Total PERSONAL SERVICES	460,909	497,900	497,900	346,900	-30.33
Acct Class: 5030 OPERATING EXPENSES					
540.000 TRAVEL AND PER DIEM	225	1,000	1,000	2,000	100.00
541.100 POSTAGE & FREIGHT	76	250	250	250	0.00
544.000 RENTALS AND LEASES	1,132	2,000	2,000	2,000	0.00
546.000 REPAIRS & MAINTENANCE- GENERAL	6,578	7,500	7,500	77,000	926.67
549.010 OTH CURR CHG-PROMOTIONS	894	1,250	1,250	1,500	20.00
552.000 OPERATING SUPPLIES	29,443	40,525	40,525	36,000	-11.17
552.100 UNIFORMS	83	500	500	500	0.00
552.900 OPERATING EXP-CHILDRENS PROG	576	3,500	3,500	3,500	0.00
554.000 BOOKS, DUES, EDUCATION, SUBSCRIPT	65,423	70,450	70,450	68,000	-3.48
Total OPERATING EXPENSES	104,430	126,975	126,975	190,750	50.23
Total LIBRARIES	565,339	624,875	624,875	537,650	-13.96

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	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 001 - GENERAL FUND					
Expenditures					
Dept: 581.000 INTERFUND TRANSFERS					
Acct Class: 5091 TRANSFERS					
581.300 TRANSFER TO WATER FD-DEBT SERV	1,286,000	1,286,500	1,286,500	1,286,000	-0.04
Total TRANSFERS	1,286,000	1,286,500	1,286,500	1,286,000	-0.04
Total INTERFUND TRANSFERS	1,286,000	1,286,500	1,286,500	1,286,000	-0.04

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	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 001 - GENERAL FUND					
Expenditures					
Dept: 590.000 RESERVE FOR CONTINGENCY					
Acct Class: 5090 OTHER USES					
599.000 RESERVE FOR CONTINGENCY	8,960	282,900	282,900	300,000	6.04
Total OTHER USES	8,960	282,900	282,900	300,000	6.04
Total RESERVE FOR CONTINGENCY	8,960	282,900	282,900	300,000	6.04

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	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 001 - GENERAL FUND					
Expenditures					
Total Expenditures	9,463,594	10,603,719	10,603,719	10,745,855	1.34
Total GENERAL FUND	1,473,946	899,687	899,687	0	-100.00

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Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 401 - WATER SYSTEM					
Revenues					
Dept: 533.000 WATER SYSTEM OPERATIONS					
Acct Class: 3400 CHARGES FOR SERVICES					
343.300 WATER UTILITY REVENUE	2,017,380	1,950,000	1,950,000	2,000,000	2.56
343.310 FIRE HYDRANT- MAINTENANCE FEE	30,720	30,720	30,720	30,720	0.00
Total CHARGES FOR SERVICES	2,048,100	1,980,720	1,980,720	2,030,720	2.52
Acct Class: 3600 MISCELLANEOUS REVENUES					
361.000 INTEREST ON INVESTMENTS	4,778	2,500	2,500	8,000	220.00
369.100 ADMINISTRATIVE REIMBURSEMENTS	139,279	140,000	140,000	140,000	0.00
369.400 OTHER MISCELLANEOUS REVENUES	1,550	500	500	1,500	200.00
Total MISCELLANEOUS REVENUES	145,607	143,000	143,000	149,500	4.55
Acct Class: 3800 OTHERS SOURCES-NON-REVENUE					
381.100 TRANSFER FROM GENERAL FUND	1,286,000	1,286,000	1,286,000	1,286,000	0.00
384.100 PROCEEDS FRM STATE LOAN FUND	0	0	0	5,000,000	0.00
389.900 APPROPRIATION FROM RESERVE	0	682,732	682,732	640,000	-6.26
Total OTHERS SOURCES-NON-REVENUE	1,286,000	1,968,732	1,968,732	6,926,000	251.80
Total WATER SYSTEM OPERATIONS	3,479,707	4,092,452	4,092,452	9,106,220	122.51

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Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 401 - WATER SYSTEM					
Expenditures					
Dept: 533.000 WATER SYSTEM OPERATIONS					
Acct Class: 5010 PERSONAL SERVICES					
512.000 REGULAR SALARIES & WAGES	647,149	648,000	648,000	679,000	4.78
514.000 OVERTIME	38,445	30,000	30,000	30,000	0.00
515.100 SHIFT DIFFERENTIAL PAY	5,047	6,000	6,000	6,000	0.00
521.000 FICA TAXES	51,562	53,500	53,500	54,700	2.24
522.000 RETIREMENT CONTRIBUTIONS	60,537	63,500	63,500	82,100	29.29
523.000 HEALTH INSURANCE/ALLOWANCE	189,379	227,000	227,000	232,000	2.20
524.000 WORKERS' COMPENSATION	26,871	30,000	30,000	27,000	-10.00
Total PERSONAL SERVICES	1,018,990	1,058,000	1,058,000	1,110,800	4.99
Acct Class: 5030 OPERATING EXPENSES					
531.000 PROFESSIONAL FEES	7,965	65,000	65,000	85,000	30.77
534.000 OTHER CONTRACTUAL SERVICES	19,829	30,000	30,000	30,000	0.00
540.000 TRAVEL AND PER DIEM	2,262	2,500	2,500	2,500	0.00
540.100 TRAINING & DEVELOPMENT	1,938	3,000	3,000	3,000	0.00
541.000 COMMUNICATIONS	4,804	5,000	5,000	5,500	10.00
541.100 POSTAGE & FREIGHT	118	200	200	200	0.00
543.000 UTILITY SERVICES	248,279	320,000	320,000	310,000	-3.13
545.000 INSURANCE & BONDS	155,259	160,000	160,000	130,000	-18.75
546.000 REPAIRS & MAINTENANCE- GENERAL	99,594	84,000	84,000	259,000	208.33
546.100 REPAIRS & MAINTENANCE- VEHICLE	1,661	2,000	2,000	1,000	-50.00
546.200 RENEWALS & REPLACEMENTS	63,393	122,100	122,100	97,500	-20.15
549.003 OTH CURR CHG-LICENSE & PERMITS	0	4,300	4,300	4,300	0.00
549.100 ADMINISTRATIVE CHARGES	298,550	298,600	298,600	298,600	0.00
552.000 OPERATING SUPPLIES	183,690	241,768	241,768	250,000	3.41
552.100 UNIFORMS	2,271	5,000	5,000	5,000	0.00
552.400 OPERATING SUPPLIES-GASOLINE	1,794	2,500	2,500	2,500	0.00
554.000 BOOKS, DUES, EDUCATION, SUBSCRIPT	898	2,000	2,000	2,000	0.00
Total OPERATING EXPENSES	1,092,304	1,347,968	1,347,968	1,486,100	10.25
Acct Class: 5060 CAPITAL OUTLAY					
562.000 BUILDINGS	0	0	0	30,000	0.00
563.000 IMPROVEMENTS OTHER THAN BLDG.	0	40,000	40,000	5,010,000	12425.00
564.000 MACHINERY AND EQUIPMENT	0	311,364	311,364	118,000	-62.10
Total CAPITAL OUTLAY	0	351,364	351,364	5,158,000	1367.99
Acct Class: 5070 DEBT SERVICE					
571.500 PRINCIPAL- R.O. STATE LOAN	0	567,300	567,300	567,300	0.00
571.800 PRINCIPAL-R.O. EXPANSION	0	185,000	185,000	190,800	3.14
571.830 PRINCIPAL-A1A DIRECT LOAN	0	35,000	35,000	35,000	0.00
571.850 PRINCIPAL- ARRA LOAN	0	128,000	128,000	128,000	0.00
572.200 INTEREST- R. O. STATE LOAN	186,469	171,400	171,400	171,400	0.00
572.800 INTEREST-R.O. EXPANSION	118,139	113,000	113,000	106,100	-6.11
572.830 INTEREST- A1A DIRECT LOAN	18,331	18,000	18,000	18,000	0.00
572.850 INTEREST-ARRA LOAN	74,102	71,000	71,000	71,000	0.00
Total DEBT SERVICE	397,041	1,288,700	1,288,700	1,287,600	-0.09
Acct Class: 5090 OTHER USES					
599.000 RESERVE FOR CONTINGENCY	21,220	26,270	26,270	63,720	142.56
Total OTHER USES	21,220	26,270	26,270	63,720	142.56
Total WATER SYSTEM OPERATIONS	2,529,554	4,072,302	4,072,302	9,106,220	123.61

**TOWN OF HIGHLAND BEACH
CAPITAL OUTLAY REQUESTS
FISCAL YEAR 2015-2016**

Dept: 533.000 - WATER DEPARTMENT

Qty.	Type*	Item Description and Justification	Costs	
			Initial Purchase	Yealy O & M**
3	B	Replace (3) old, rusted doors on North Side of WTP	\$15,000	
1	B	Reinforce grating in process area of WTP	\$15,000	
1	I	Side Street Water Main Replacement Project	\$3,750,000	
2	I	Install (2) temperature sensors in MCC rooms	\$10,000	
1	I	Lime Slurry/Carbon Dioxide System	\$1,250,000	
1	E	Replace gate and actuator to WTP parking area	\$15,000	
2	E	Install (3) electric openers on overhead doors	\$10,000	
1	E	Alarm and surveillance system upgrade	\$10,000	
3	E	Replacement flowmeters	\$13,000	
1	E	SCADA System Upgrade	\$70,000	
			TOTAL	\$5,158,000
				\$0

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

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

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Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 402 - SEWER SYSTEM					
Revenues					
Dept: 535.000 SEWER SYSTEM OPERATIONS					
Acct Class: 3400 CHARGES FOR SERVICES					
343.500 SEWER UTILITIES REVENUE	1,004,431	1,010,000	1,010,000	1,010,000	0.00
Total CHARGES FOR SERVICES	1,004,431	1,010,000	1,010,000	1,010,000	0.00
Acct Class: 3600 MISCELLANEOUS REVENUES					
361.000 INTEREST ON INVESTMENTS	3,252	3,000	3,000	3,000	0.00
Total MISCELLANEOUS REVENUES	3,252	3,000	3,000	3,000	0.00
Acct Class: 3800 OTHERS SOURCES-NON-REVENUE					
389.900 APPROPRIATION FROM RESERVE	0	148,886	148,886	179,000	20.23
Total OTHERS SOURCES-NON-REVENUE	0	148,886	148,886	179,000	20.23
Total SEWER SYSTEM OPERATIONS	1,007,682	1,161,886	1,161,886	1,192,000	2.59

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Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 402 - SEWER SYSTEM					
Expenditures					
Dept: 535.000 SEWER SYSTEM OPERATIONS					
Acct Class: 5030 OPERATING EXPENSES					
534.000 OTHER CONTRACTUAL SERVICES	0	8,000	8,000	8,000	0.00
543.000 UTILITY SERVICES	27,432	34,000	34,000	34,000	0.00
543.100 SEWAGE TREATMENT-CITY OF DELRA	672,256	782,250	782,250	821,000	4.95
545.000 INSURANCE & BONDS	7,735	8,000	8,000	6,500	-18.75
546.000 REPAIRS & MAINTENANCE- GENERAL	17,837	60,000	60,000	64,000	6.67
546.200 RENEWALS & REPLACEMENTS	23,867	63,583	63,583	50,500	-20.58
549.100 ADMINISTRATIVE CHARGES	139,279	140,000	140,000	140,000	0.00
552.000 OPERATING SUPPLIES	0	400	400	1,000	150.00
Total OPERATING EXPENSES	888,406	1,096,233	1,096,233	1,125,000	2.62
Acct Class: 5060 CAPITAL OUTLAY					
563.000 IMPROVEMENTS OTHER THAN BLDG.	0	30,000	30,000	20,000	-33.33
564.000 MACHINERY AND EQUIPMENT	0	14,000	14,000	24,000	71.43
Total CAPITAL OUTLAY	0	44,000	44,000	44,000	0.00
Acct Class: 5090 OTHER USES					
599.000 RESERVE FOR CONTINGENCY	0	21,653	21,653	23,000	6.22
Total OTHER USES	0	21,653	21,653	23,000	6.22
Total SEWER SYSTEM OPERATIONS	888,406	1,161,886	1,161,886	1,192,000	2.59

**TOWN OF HIGHLAND BEACH
CAPITAL OUTLAY REQUESTS
FISCAL YEAR 2015-2016**

Dept: 535.000 - SEWER

Qty.	Type*	Item Description and Justification	Costs	
			Initial Purchase	Yearly O & M**
1	I	Lift Station #5 Piping Improvements	\$20,000	
1	E	Sewer Camera	\$15,000	
1	E	Confined space safety equipment	\$9,000	
			TOTAL	\$44,000
				\$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: 2016 - 2020
	Effective Date: October 1, 2015
	Adopted Date: September 24, 2015

OBJECTIVE:

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

The objective of the CIP is to:

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

METHOD OF OPERATION:

A. Introduction

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

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

B. Capital Improvement Plan Process

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

Examples of typical capital improvements are:

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

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

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

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

C. Responsibilities in Plan Preparation

Requesters of Capital Projects

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

Finance Director

The Finance Director provides information on proprietary funds, primarily with regard to their bonding potential and debt management. Finance also provides revenue forecasts and assists in the

review and evaluation of project financing when requested. Finance also is to:

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

Town Manager

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

Advisory Groups

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

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

Town Commission

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

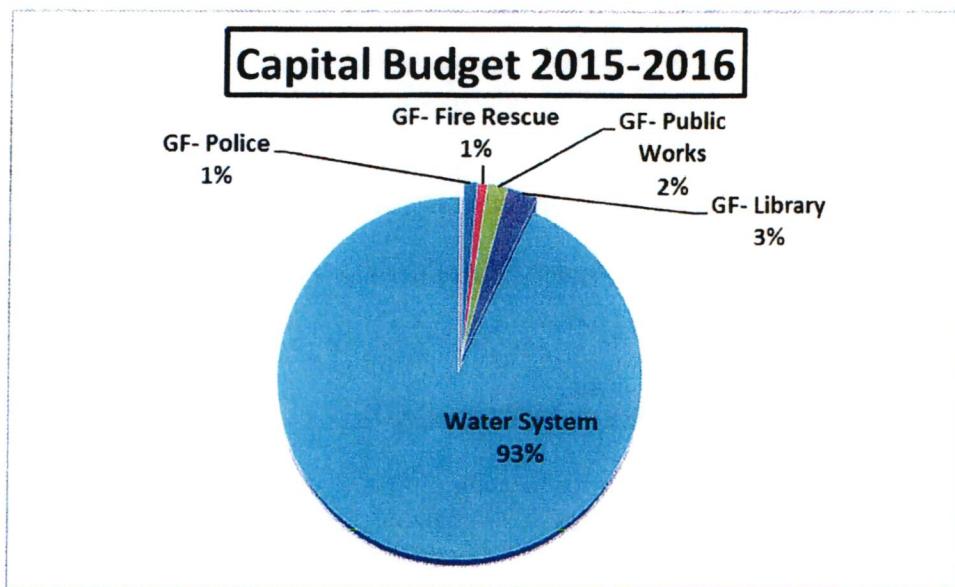
Town of Highland Beach Draft Capital Improvement Plan
FY2016 thru FY2020

Fiscal Year	Fund	Project Name	Initial Cost (est.)	Estimated Annual Costs/ (Savings)	Funding Source
2015-2016	GF- Police	License Plate Recog Cameras	\$ 68,000	\$ 2,500	Project is on hold. No funds assigned.
	GF- Fire Rescue	Fire House Interior Renovations	\$ 50,000	na	General Fund's Unassigned FB
	GF- Public Works	Repave Town Hall Parking Lot	\$ 100,000	na	General Fund's Unassigned FB
	GF- Library	Enclose Library Terraces	\$ 150,000	na	Project is on hold. No funds assigned.
	Water System	SCADA System Upgrade	\$ 70,000	na	Water Fund's Unassigned FB
	Water System	Lime Slurry/Co2 Delivery System	\$ 1,250,000	\$ (30,000.00)	SRF Loan
2016-2017	Water System	Water Mains- Replacements	\$ 3,750,000	na	SRF Loan
	GF- Police	Replace Police Cars (2)	\$ 56,000	na	General Fund's Unassigned FB
	GF- Public Works	Streetscape- construction	\$ 1,000,000	na	General Fund's Unassigned FB
2017-2018	Sewer System	Emergency Generator Mod- LS1	\$ 100,000	na	Sewer Fund's Unassigned FB
	GF- Police	Replace Police Cars (2)	\$ 68,000	na	General Fund's Unassigned FB
	GF- Public Works	Replace PW Boom Pickup	\$ 100,000	na	General Fund's Unassigned FB
2018-2019	GF- Public Works	Replace Pickup Truck	\$ 30,000	na	Water Fund's Unassigned FB
	GF- Public Works	Replace Pickup Truck 4x4	\$ 35,000	na	General Fund's Unassigned FB
	Water System	Replace SUV- Ford Escape	\$ 25,000	na	Water Fund's Unassigned FB
2019-2020	Water System	A/C Replacement	\$ 75,000	na	Water Fund's Unassigned FB
	GF- Library	A/C Replacement- Library	\$ 50,000	na	General Fund's Unassigned FB
	GF- Public Works	A/C Replacement- Town Hall	\$ 35,000	na	General Fund's Unassigned FB
	Water System	Catwalk- Air Scrubber	\$ 25,000	na	Water Fund's Unassigned FB
	Water System	Replace SUV- Ford Edge	\$ 30,000	na	Water Fund's Unassigned FB
	Water System	Replace- Forklift	\$ 30,000	na	Water Fund's Unassigned FB
	Water System	Tank Replacement- Caustic Soda	\$ 30,000	na	Water Fund's Unassigned FB

OVERVIEW- Year One of the CIP- Budget FY2015-2016

The first year of the Capital Improvement Program, FY2015-2016, is the basis for actual appropriations authorized by the Town of Highland Beach Commission for capital projects when adopting the Annual Budget. The total FY2016 CIP budget is approximately \$5.438 million. This amount includes both Governmental and Enterprise Fund projects.

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



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

Public Safety- License Plate Recognition Cameras: \$68,000- PROJECT ON HOLD

The Automated License Plate Recognition System is a camera system that captures images of cars and license plates with the technology to read license plates. The systems are widely used in municipalities and have proven extremely beneficial as a crime prevention tool as well as being instrumental in the solving of crime. One camera would be placed at the south end of town and a second camera at the north end of town. The system has an initial set up cost of \$68,000 and an annual maintenance and support fee of approximately \$8,000.

THIS PROJECT IS ON HOLD PENDING THE RESULTS OF FLORIDA STATE LEGISLATIVE ACTION. FUNDING FOR THIS PROJECT COULD BE MADE AVAILABLE FROM AN ALLOCATION OF THE GENERAL FUND'S UNRESTRICTED FUND BALANCE.

General Fund- Fire Rescue (interior upgrades to Fire House): \$50,000

The Town-owned Fire House is in need of interior upgrades and renovations. Town Staff is proposing to remodel the bathrooms, replace the drop-ceiling, and remodel the kitchen with new cabinetry.

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

General Fund- Public Works (repave town hall parking lot): \$100,000

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

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

General Fund- Library (enclose terraces): \$150,000- PROJECT ON HOLD

Due to the demand from residents for meeting room areas, the Community room overflow, and the need for space for medium size groups of 20-30 people, the library is requesting that the Commission consider for fiscal year 2014-2015 a project of enclosing the two terraces facing West on the back of the Library. At present, the terraces are not suitable for meetings due to the exposure to weather elements (rain, heat, cold, etc...). In addition, noise from the Intracoastal Waterway activities is a disturbance to meetings on the terraces. The cost of this project would be approximately \$150,000 for both terraces. This project would include:

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

THIS PROJECT IS ON HOLD PENDING FURTHER INFORMATION/JUSTIFICATION FOR ENCLOSURE. ANY FUTURE FUNDING FOR THIS PROJECT WOULD BE MADE AVAILABLE FROM THE UNASSIGNED FUND BALANCE.

Enterprise- Water System (SCADA System): \$70,000

This project would be to replace the Town's Water Treatment Facility "Supervisory Control & Data Acquisition" (SCADA) system that is used to monitor, control and track vital aspects of plant operations. It is the critical interface between the Operators and the equipment, machinery and instrumentation that provides the sophisticated automation necessary to operate the water plant. It also has an alarm capability which notifies the Operators whenever a control point varies from

specified limitations. The SCADA system is original to the plant and needs to be updated in order to continue to provide reliable and uninterrupted service.

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

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

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

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

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

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

PRELIMINARY ESTIMATE BREAKDOWN = \$3,220,448
~6,700 linear ft of water main @ \$300/ft = \$2,010,000
168 service connections @ \$3,000/ea = \$504,000
20 Hydrants @ \$5,000/ea = \$100,000
Engineering costs = \$313,680
Contingency (10%) = \$292,768

Funding is being secured through a loan with the State of Florida's Department of Environmental Protection Agency's State Revolving Fund low-interest loan program. This project was approved by

voters at the March 2015 referendum. Voters also approved adding new ad valorem tax debt to pay for the funding of this project.

Public Safety- Fire Apparatus & Rescue (vehicles): \$1,155,000

The current ladder truck owned by the Town of Highland Beach is a 1995, 104' Sutphen mid-mount aerial ladder truck. This apparatus is nearing 20 years of age, and the time has come for its replacement. The Rescue Vehicle is a 2004 International Ambulance. Escalating maintenance costs and out of service times have rendered these vehicles expensive and increasingly unreliable. In addition, the current apparatus was not configured to properly and safely store much of the current life-saving equipment, resulting in over packed compartments and cab area. Another check mark in favor of replacing and upgrading the fire truck is that the current truck's size (length and weight) often times restricts the truck from getting close to structures. It is not uncommon to have to park the truck on A1A, affecting the usefulness of the ladder for fire containment and rescue as well as increasing the time it takes to reach a patient in need of medical or trauma situation where seconds count.

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

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

Option 1: The first option would be to purchase the apparatus outright at a cost of approximately \$830,000 and the rescue vehicle at a cost of \$325,000. Funding for this option could come from the General Fund's unrestricted fund balance.

Option 2: Execute a lease agreement with the truck manufacturer. Funding for annual lease payments could come from the General Fund's unrestricted fund balance or general revenues of the General Fund. Optional Lease Terms for both vehicles combined would cost approximately:

- Five-Year: \$240,000/year. Cost an additional \$45,000 over five years
- Ten-Year: \$130,000/year. Cost an additional \$145,000 over ten years

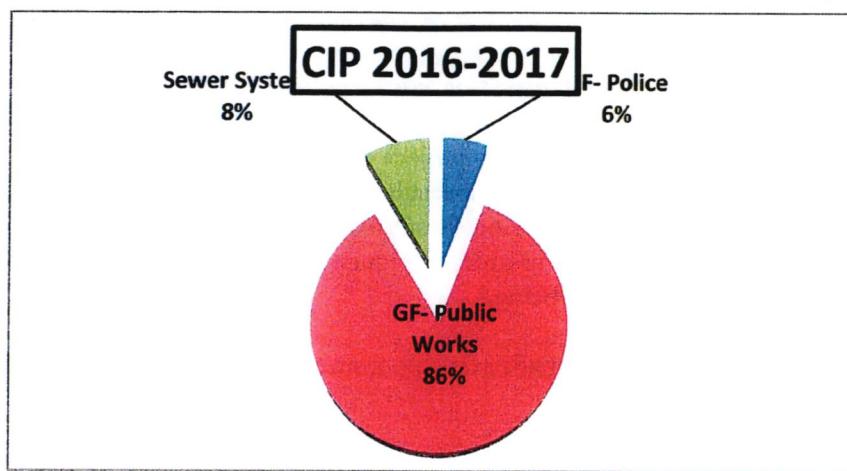
Option 3 (**recommended option**): Remove ourselves from the fire truck and fire rescue vehicle ownership business and leave that responsibility up to the City of Delray Beach. We can attempt to accomplish this option by negotiating with the City of Delray Beach to revise our Interlocal Agreement for Fire and Rescue Services (Agreement). One possible concept would be to amend the Agreement to include a Vehicle Maintenance Fee (Fee). The Fee would require the City of Delray Beach supply the Town with an appropriate apparatus and a rescue vehicle. The fee could also cover maintenance costs, equipment, supplies (consumables, foam agents, hazardous materials, etc... that are used in the performance of an emergency) and the future replacement costs of the vehicles and said

equipment and supplies. We would not necessarily dictate whether a new ladder truck or a comparable Delray ladder truck is provided to the Town under this type of fee agreement. The fee would be established considering the term of the agreement and would most likely include an annual Consumer Price Index (CPI) adjustment. We would require some type of signage so that we can identify the truck(s) that are currently assigned to Highland Beach as a Highland Beach truck (such as magnetic sign that sticks to both sides of truck). This option accomplishes a couple of issues. One issue removed is the Town would not have to consider and be responsible for replacing, repairing, updating, retrofitting, and insuring a fire truck anymore, now or in the future. An annual fee would provide for all of this. An estimate of the annual fee may be \$200K per year for the life of the agreement. It should also be anticipated that with this new fee, the agreement would be extended to a minimum of an additional 10 years. While this fee is obviously more than the lease options presented above, the long-term costs of the Fee will eventually outweigh the initial years cost of the Fee due to the fact that the Town will not be faced with replacing the vehicles and or the maintenance costs associated with an aging fleet. The fee also includes an estimated allowance for Delray's administration along with a built in Reserve for future upgrades and replacements as technology changes over the years. Choosing this option would remove this item from the CIP and it would be included in the Town's operating budget as an addition to the Annual Service Fee.

OVERVIEW- Year Two of the CIP (FY2016-2017)

In the Five-Year CIP work plan, only the first year, FY2016-2017, is actually appropriated. The remaining four years are a work plan that is subject to change as time goes on. The expenditure total for FY2016- FY2017 totals \$1.156M. This amount includes both Governmental and Enterprise Fund.

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



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

Public Safety- Police (vehicles): \$56,000

The in-kind replacement of 2 marked patrol-vehicles. Each unequipped patrol vehicle will cost approximately \$28,000. The patrol-vehicles will be outfitted with the equipment that was in the trade-in vehicles.

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

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

General Fund- Streetscape (Construction phase): \$1,000,000

Construct the streetscape improvements that were designed in FY16. The cost of the construction will depend on the type of walk path the Town elects to use and other elements of the Streetscape project. Some options may include: 1) Install a new asphalt walk path, 2) Install a new concrete walk path 3) Install a new stamped concrete walk path. 4) Install header curbs and paver bricks. Signage, lighting and other amenities were anticipated to be part of this project as well. This project is part of the Town's Strategic Plan.

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

Note: Because of the cost of this project it would be subject to public referendum.

Enterprise Fund- Sewer (Emergency Generator Modifications): \$100,000

The emergency generator used for stand-by power at Sewage Lift Station #1 runs solely on diesel fuel and does not engage automatically. This project would convert the generator to "dual fuel" (natural gas and diesel) to improve its reliability, especially during hurricane and severe weather events. Since the current e-generator needs to be manually started, the project would also include a switchgear to engage the generator automatically in order to reduce the chances of a sewage spill which could compromise public health & well-being.

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

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

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