



Annual Budget

TOWN OF HIGHLAND BEACH



2012-2013

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FISCAL YEAR 2012-2013

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2012 - 2013

ANNUAL OPERATING BUDGET OF THE TOWN OF HIGHLAND BEACH, FLORIDA

FOR THE

FISCAL YEAR BEGINNING OCTOBER 1, 2012

TOWN COMMISSION

Bernard Featherman, Mayor

Ronald Brown, Vice-Mayor

Doris M. Trinley, Commissioner

Dennis J. Sheridan, Commissioner

Louis P. Stern, Commissioner

TOWN MANAGER

Kathleen Dailey Weiser

TOWN ATTORNEY

Glen Torcivia

DEPARTMENT HEADS

Beverly M. Brown	Town Clerk
Cale D. Curtis	Finance Director
Craig Hartmann	Chief of Police
Michael Desorcy	Building Official
Jack W. Lee	Public Works Director
Maria T. Suarez	Library Director



Town of Highland Beach

3614 SOUTH OCEAN BOULEVARD • HIGHLAND BEACH, FLORIDA 33487

Palm Beach County, Florida

561-278-4548
FAX 561-265-3582

Mayor:
Bernard Featherman
Vice Mayor:
Ron Brown
Commissioners:
Doris M. Trinley
Dennis J. Sheridan
Louis P. Stern
Town Manager:
Kathleen D. Weiser

To: Honorable Mayor and Town Commission Members

From: Kathleen Dailey Weiser, Town Manager

Date: September 21, 2012

Subject: FY 2012-2013 Adopted Annual Budget

In accordance with the requirements of State Statutes and Chapter 2- Administration, Article III, Section 2-48 (4) of the Town of Highland Beach Municipal Code, the adopted budget for the fiscal year beginning October 1, 2012 and ending September 30, 2013 is presented using the millage rate of 3.9500.

Over the course of the past two months the Commission and Staff held Budget Workshops in a public forum to explain, discuss, and revise revenue estimates and expenditure requests of the FY 2012-2013 Annual Budget dated, July 9, 2012. These workshops provided the Commission with the opportunity to make comments on the proposed budget; they also served as a platform to educate the public on what their town is proposing for the upcoming year with regard to capital projects, increasing or decreasing services, and how those projects and services will be funded. In addition, these meetings provided Staff with direction to modify the budget's estimations and requests based on the Commission and Public's feedback. Therefore, this memorandum serves as an update on the final revisions made to the original budget message and proposed budget documents dated July 9, 2012.

Beginning with the General Fund **revenues** side of the budget, the originally proposed General Fund budget has decreased by \$750,780. The final changes and their description are as follows:

REVENUES

<u>Revenue Description</u>	<u>Increase/(Decrease)</u>
1. Ad Valorem Taxes (3.95 Millage Rate)	\$273,100
2. Increase Lien Search Fees	\$14,000

3. Appropriation from Reserve (unassigned FB)	<u>-\$1,037,880</u>
Total Change in Revenues	<u>-\$750,780</u>

1. The original proposed budget called for a tax rate of 3.7876. This tax rate provided sufficient new revenue to cover the operating expenses but was short of covering capital expenditures. The Commission decided that they will no longer draw down on their reserves; and, therefore, they opted for a slightly higher tax rate of 3.95. This rate provides revenue coverage for the capital expenditures and a little extra to begin rebuilding the unassigned fund balance.
2. Also helping to cover General Fund expenditures, the Commission will be raising the fee charged for Lien Searches from \$25 to \$150. Staff estimates an additional \$14,000 will be collected with this change.
3. The original proposed budget had a major capital project that has since been postponed (see expenditures below). Due to this project being postponed and because the Commission is covering the remaining capital projects with ad valorem taxes, an Appropriation from Unassigned Fund Balance is no longer needed to balance the budget.

There were no revisions to the revenues originally estimated in the Special Revenue, Water and Sewer System budgets.

As for the **expenditures** side of the budget, the original proposed General Fund budget has decreased by \$750,780. A breakdown of the final changes is as follows:

EXPENDITURES	
<u>Department/Description</u>	<u>Increase/(Decrease)</u>
1. Other General Government (Renovations)	<u>-\$825,000</u>
2. Police Department (Subscriptions, Education)	<u>-\$1,000</u>
3. Library Department (Workers Comp Premium)	<u>\$1,500</u>
4. Reserve for Contingency	<u><u>\$73,720</u></u>
Total Change in Expenditures	<u><u>-\$750,780</u></u>

1. Proposals for renovations to the Town Commission and Police Department were postponed for the proposed fiscal year. Putting this project on hold saved the General Fund \$825,000.

2. A \$4,000 increase in Workers Compensation premiums combined with a \$5,000 decrease in Subscriptions and Education resulted in net decrease of \$1,000 in the Police Department's budget.
3. The Library experienced a \$1,500 increase due to revised estimates in Workers Compensation premiums.
4. The Reserve for Contingency has increased \$73,730 due to the additional funds made available by revised revenue estimates based on the 3.95 millage rate.

There were no revisions to the expenditures originally proposed in the Special Revenue, Water and Sewer System budgets.

In addition the Commission made modifications to the proposed 2013-2018 Capital Plan. The adopted plan is as follows:

Town of Highland Beach Capital Plan Summary 2013-2018					
Fiscal Year	Department	Project Name	Initial Cost (est.)	On-going Cost (est.)	Savings
2013-2014	General Fund	Replace Police Cars (2)	\$ 60,000	na	\$ 2,500
	Water	Well Pump Motor (Spare)	\$ 40,000	na	na
2014-2015	General Fund	Replace Police Car	\$ 60,000	na	\$ 2,500
	General Fund	Replace Fire Truck	\$ 850,000	na	TBD
	Water	Replace Water Main (Bel Lido)	\$ 500,000	na	na
2015-2016	Water	Replace Water Main (all other)	\$ 500,000	na	na
	General Fund	Replace Police Car (1)	\$ 30,000	na	\$ 1,250
2016-2017	Water/Sewer	SCADA System	\$ 26,000	na	na
	General Fund	Replace Police Car (2)	60,000	na	\$ 2,500
2017-2018	Water	RO Plant	\$ 450,000	na	\$ 20,000
	General Fund	Membrane Replace	\$ 60,000	na	\$ 2,500
		Replace Police Car (2)			

Therefore, when reading the proposed budget message on pages 6-14, please note that the aforementioned changes have been formally included in the printing of the Final 2012-2013 Adopted Budget.

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

Sincerely,

A handwritten signature in black ink that reads "Kathleen Dailey Weiser". The signature is fluid and cursive, with "Kathleen" and "Weiser" being the most distinct parts.

Kathleen Dailey Weiser
Town Manager



Town of Highland Beach

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Dennis J. Sheridan
Louis P. Stern
Town Manager:
Kathleen D. Weiser

TO: Honorable Mayor and Town Commission Members

FROM: Kathleen D. Weiser, Town Manager

Date: July 9, 2012

Subject: FY 2012-2013 Proposed Annual Budget

Introduction

The proposed budget is brought before you where, for the first time in 5 years, there is an improvement of the taxing base in Highland Beach. Staff is pleased to report that the Town's 2012-2013 taxable assessed value (TAV) was estimated to be \$1.76 billion, a modest increase of 1.4%. The new taxable value is still well below the fiscal year 2007 high of \$2.3 billion. Nonetheless, the decline of taxable property values in Highland Beach has ceased, at least for the upcoming fiscal year.

For the last five fiscal years the Town's budget has been adopted with an overall theme of conservatism. We've utilized a number of budget reduction and saving measures such as:

- freezing and/or eliminating vacant employment positions,
- transitioning in-house positions to outside employment contracts,
- reducing operating expenditures,
- delaying capital improvement projects,
And most significantly,
- Using the Town's unassigned fund balance to balance the budget.

These budget reduction and saving measures have taken place in an effort to continue a high level of service without having to increase tax rates. During the Nation's economic downturn, the Town Commission lessened the financial bill to its tax payers by lowering taxes. With the hope of a speedy economic recovery, the Commission subsidized the lowering of taxes with the use of the Town's surplus funds. The latest TAV estimate may indicate that the Town is experiencing a slight recovery in its housing

market; however, the overall financial conditions of the local, State and Federal Government still remain uncertain.

Fund Balance

The Town's General Fund fund balance is made up of a combination of financial resources such as: non-spendable (inventories), restricted (debt repayment fund), committed (designated by a resolution/ordinance), assigned (designated by policy), and unassigned (surplus/balance of funds). As proposed, at October 1, 2012 staff anticipates the following amounts in fund balance:

Fund Balance (estimated October 1, 2012)	% of Proposed GF Budget	Balance
Non-spendable	.07%	\$ 7,772
Restricted		-
Committed- proposed appropriation	9%	1,037,880
Assigned- Disaster Recovery	4%	400,000
Assigned- Budget Stabilization	17%	1,871,253
<u>Unassigned</u>	<u>18%</u>	<u>2,070,700</u>

The Town's unassigned fund balance represents approximately 18% of the proposed General Fund budget. The Town has steadily drawn down on its unassigned fund balance to close the \$700k - \$1 million operating budget gaps for each of the last few budgets. If the Town Commission continues this pattern, the Town's fund balance could reach a level that is underfunded by fiscal year 2015. Town policy on fund balance requires that a minimum of 16.7% of the then in effect budget be reserved (assigned) for budget stabilization and emergencies. The policy also requires that a separate disaster recovery reserve be funded so that it grows by \$50,000 each year up to a maximum of \$500,000. As of October 1, 2012, the balance in the disaster recovery will be \$400,000. Unassigned (surplus) fund balance will begin the new fiscal year with approximately \$2.07 million in reserves. Thus, the Commission may have some flexibility in how they close the budget gap by using fund balance again. However, doing so will bring us even closer to having a budget reserve that is underfunded.

Operating Tax

Although the Town has experienced an increase in its TAV and has continued to use budget reducing and cost saving measures, the General Fund Budget is still experiencing an operating deficit of approximately

\$700,000. The deficit is a result of increasing personnel costs, operating expenditures, and the lowering of tax rates all the while the Town's TAV was dropping to historic levels.

Because of the continued use and strain on the Town's fund balance, as mentioned above, the Highland Beach Financial Advisory Board (FAB) was asked to review the fund balance situation. The Town's committee of finance and business professionals completed their review in late May 2012. In summary, the FAB strongly urges the Commission to stop using the surplus reserves to fund on-going annual personnel and operating expenditures. Rather, they have recommended that the Town Commission fully close the fiscal year 2012-2013 General Fund ***operating*** budget deficit with a tax adjustment. **Staff has prepared the proposed budget with consideration of the FAB's recommendation and thus, the Town's proposed operating tax rate is adjusted up by 0.3806, to a total operating millage rate of 3.7876.** This tax rate generates enough ***new*** general fund tax revenues (approximately \$720,000) to fully close the operating budget gap and allow the Town Commission to preserve its unassigned fund balance for emergencies, capital improvements that have been prioritized in the Town's Strategic Plan, or any other purpose the Town Commission deems appropriate.

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 2012-2013, the Town's required debt service millage rate will be set at 0.9173.**

Total Tax Rate

Therefore, the total proposed tax rate for the 2012-2013 fiscal year of the Town of Highland Beach is **4.7049** (**3.7876 + 0.9173**).

Budget Highlights

The proposed budget is submitted in a balanced condition, utilizing an operating millage rate of 3.7876. Other highlights include:

- Added Services:
 - Increased Code Enforcement by restructuring Building Department staff to two full time employees with one serving as an assistant in code enforcement activities. \$32,600
 - Highland Beach Walk-path repairs are included. \$75,000
 - In efforts solely to create a costs savings, for the second fiscal year in a row, the police department has frozen and

unfunded its 15th sworn police officer position to create a savings of approximately \$84,000. In order to ensure adequate shift coverage, the police department has increased the hours allocated to the reserve police officer program, a cost of approximately \$12,000.

- The police department will be implementing a training position with a primary function that focuses on training, policy and standards development, technology research and development, special projects management, as well as being responsible for preparing the agency to achieve and maintain state accreditation status. This position will exist in the present staffing level of 14 sworn and will not increase the number of sworn officers in the department.
- Additionally the police department will reduce the number of marked patrol police vehicles by one. The purchase of one new supervisor vehicle will replace a vehicle that will be in excess of 100,000 miles at the beginning of the fiscal year. Another patrol vehicle that will also be in excess of 100,000 will be removed from patrol. This will reduce the number of marked patrol vehicles from six, to five.
- Library Media Purchases reduced by 20%, or \$15,000
- Town Hall Commission Chambers/Police Department construction are included \$750,000
- Town Hall Commission Chambers/Police Department (a/v, ancillary, miscellaneous contingency) \$75,000
- Utility rates for water and sewer remain the same as previous years. The current rates were established February 2010 and coincide with the water and wastewater study conducted on October 13, 2009.
- The utility funds continue to build their reserves through the establishment of a renewal and replacement program that was implemented in FY 2010. Each fund budgets for 5% of its utility revenue for renewals and replacements of their respective equipment and facilities.

Revenues

A 1.4% increase in property values combined with an increased tax rate will produce \$6.65 million in General Fund revenues. This amount is approximately \$720,000 more than last year's levy, and will be used to

close the annual and on-going operating deficit the Town has experienced the last few fiscal years.

With the exception of interest income, most General Fund revenues (taxes, fines, and permits) are anticipated to come in slightly higher than last year's projections. An increase in new construction and renovations has provided additional permit revenue.

The General Fund budget is balanced with an appropriation of \$1,038,000 from the Unassigned Fund Balance. This appropriation is designated for construction and renovations of the Commission Chambers of Town Hall and the Police Department, repairs to the Highland Beach Walk Path, and all other capital improvement requests as described later in this message.

All that said, the General Fund budget calls for an estimated \$10,187,395 in new revenues, \$757,000 more than the prior year.

Personnel Services

By the nature of being a service organization, total personnel costs account for approximately 65% of the *operating* budget and 50% of the total budget. The status of employee benefits as recommended in this budget are as follows:

- The Town's Merit Program remains in effect for all employees; allowing for up to 5% increases in base compensation based on satisfactory performance evaluations.
- A Cost of Living Adjustment for employees is not recommended, nor is it included in the budget. The basis for the Cost of Living Adjustment has historically been the Bureau of Labor & Statistic's Consumer Price Index (CPI) published report for the month of April. This April's CPI was 2.3%.
- Health Insurance benefits have remained the same for employees and their dependants.

Operating Expenses

Department Heads have been asked to reduce their operating budgets each the last few years. They were asked again to find another 10% in their operating budgets. Most departments were able to meet this request; however, the need for capital improvements (that were previously put on hold) offset any savings to the operating budgets.

Reserve

The Reserve for Contingency is budgeted at \$200,000. The Reserve for Contingency is a line item in the General Fund that is our cushion of unassigned, but appropriated, funds that are used for any unforeseen developments that may arise throughout the fiscal year. This amount is

equal to last year's appropriation and represents only 1.7% of the total General Fund Budget.

Capital Outlay

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

- Public Works- Highland Beach walk path Repairs
Estimated Cost: \$75,000
- Public Works- Replace air conditioner (main library)
Estimated Cost- \$22,000
- Public Works- Replace air conditioner (library offices)
Estimated Cost- \$11,000
- Other General Gov't- Construction (Chambers/Police Department)
Estimated Cost- \$750,000
- Other General Gov't- Audio/Video, Ancillary (Chambers/Police Department)
Estimated Cost- \$75,000
- Police Department- Replace (1) one patrol vehicles
(Supervisor's Sport Utility Vehicle)
Estimated Cost- \$33,200
- Building Department- Upgrade permit tracking computer software
Estimated Cost- \$7,500
- Building Department- Purchase new file cabinets (5)
Estimated Cost- \$1,250
- Library Department- Purchase of new books, CDs, DVDs, audio books, and other library media
Estimated Cost- \$60,000, reduction of 20% from prior year

Capital Improvement Requests total \$1,034,950. Management has determined that these capital requests are in line with the direction of the long-term plan of the Town. *Funding for these capital items is provided in the budget with an appropriation of the Town's unassigned fund balance reserve account.*

Unfunded Requests

Various departments had requested additional items that were not included in the proposed budget. If it is the Commission's prerogative, the

following items can be included in the budget. However, funds to cover the following expenses will have to come from raising additional taxes, cutting other requests, or an appropriation from the Town's Unassigned Fund Balance. These include:

- Town Commission- iPads for Town Commission: \$1,500
- Public Works- Purchase Public Works 4x4 truck- \$28,000
- Public Works- Replace fence mesh (north side of RO Plant)
Estimated Cost- \$5,000
- Public Works- GIS Mapping Software- \$15,000
- Police Department- Replace (1) one patrol vehicles
(patrol vehicle): \$29,200

Reduction Measures In addition to the unfunded requests mentioned above, staff has listed a variety of budget reduction and/or cost saving measures that the Commission may want to consider to reduce the budget. Being that we are a service based organization, most of these reductions affect employee and volunteer salary and benefits.

<u>Measure</u>	<u>Savings</u>
• Eliminate employee holiday bonus-	\$ 4,000
• Reduce Merit Increase (1% increments)- (Merit reduction excludes C.B.A. Members)	\$ 13,000
• Police Supervisor's S.U.V-	\$ 33,200
• Eliminate advisory board stipend-	\$ 7,500
• Eliminate Board Appreciation Luncheon-	\$ 3,000
• Increase employee contributions toward dependent health care coverage 10%	\$ 4,500
• Eliminate walk path repairs; replace with design/architect for streetscape project	\$ 45,000

Water Fund

The Water Fund is balanced with a reserve for contingency of \$7,600. Revenues are expected to slightly exceed expenditures for the fourth consecutive year. This is a great sign for the once-troubled Fund.

Capital Outlay Requests include:

- Purchase a utility truck- \$20,000
- Replace acid piping in the RO pump room- \$30,000
- Install support beams in the RO Plant- \$25,000.

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

Sewer Fund

The Sewer Fund is balanced with a reserve for contingency of \$9,000.

Operating expenses include a payment to the Water Fund of \$131,360 for reimbursement of administrative charges and a \$50,050 line item for Renewals and Replacements.

Capital Improvement Plan

For the first time, the Town Commission is being presented with a 5-Year Capital Improvement Plan (CIP). The CIP provides the Commission, Staff, and public with a forward looking document that anticipates the Town's future capital needs. *While the CIP is not binding, the Commission will approve the CIP in conjunction with the annual budget each year.* The Commission should add/remove project requests as they see necessary.

Fiscal Year	Department	Project Name	Initial Cost (est.)	On-going Cost (est.)	Savings
2013-2014	Water	Well Pump Motor (Spare)	\$ 40,000	na	na
2014-2015	Water	Replace Water Main (Bel Lido)	\$ 500,000	na	na
2015-2016	Water	Replace Water Main (all other streets)	\$ 500,000	na	na
2016-2017	Water/Sewer	SCADA System	\$ 26,000	na	na
2017-2018	Water	RO Plant Membrane Replace	\$ 450,000	na	\$20,000

Not shown in the chart above, the Library requested a library expansion project (\$450,000) in the fiscal year 2014-2015. The Commission previously excluded any expansions to the library when adopting the three-year Strategic Plan. This item can be added to the Capital Improvement Plan if the Commission desires to pursue the project.

Acknowledgements

Our Town budget is put together with assistance from all the Department Directors and staff. Each year, we ask our employees to do more with less. I complement the many efforts our employees make to run Highland

Beach as efficient and cost-effective as possible. Therefore, although this budget is distributed under the Town Manager's name, it is a team effort and I want to thank all who had a hand in its formation. A special acknowledgement goes to Cale Curtis, Finance Director, who has the primary responsibility for organizing the budget. 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.

Conclusion

With the estimated increase in the value of taxable property, it appears that the housing market may be headed toward a road of recovery, albeit slow, in Highland Beach. Property values and taxes levied on those values are the Town's primary source of operating revenues. An increase in value provides some much needed relief from a period of consecutive value decreases that ate away nearly $\frac{1}{4}$ of the Town's tax base. Even so, the increase of taxable value does not generate enough new revenue on its own to balance the budget. Past budgets have been balanced using the General Fund's unassigned surplus funds. However, because of the continued use, it is no longer advisable to use the surplus funds to cover on-going expenses. Rather, the Town's Financial Advisory Board and Staff have recommended a tax adjustment to close the budget gap and preserve what is left of the unassigned fund balance for use on one-time capital improvements that offer added value to the taxpayers of Highland Beach.

With the 2012-2013 Proposed Operating Budget before you, we wish to thank the Town Commission for their consideration with regard to our recommendations and look forward to finalizing the document.

Respectfully submitted,



Kathleen D. Weiser
Town Manager



RESOLUTION NO. 12-004 R

A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF HIGHLAND BEACH, FLORIDA, ADOPTING A FINAL MILLAGE RATE OF 3.95 MILS FOR THE TOWN'S GENERAL OPERATING FUNDS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2012 AND ENDING SEPTEMBER 30, 2013; PROVIDING THAT THE FINAL MILLAGE RATE OF 3.95 MILS IS 17.63 PERCENT GREATER THAN THE COMPUTED ROLLED-BACK RATE OF 3.3579 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, 2012 and ending September 30, 2013, is hereby set at 3.95 Mills, plus 0.9173 for voted debt service, for a final millage rate of 4.8673.

Section 2. The final millage rate of 3.95 is 17.63 percent greater than the computed rolled-back rate of 3.3579.

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.



RESOLUTION NO. 12-005 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, 2012 AND ENDING SEPTEMBER 30, 2013; 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 he 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, 2012 and ending September 30, 2013, 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 \$13,732,575 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 2011/2012 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 2012/2013 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 20th DAY OF SEPTEMBER, 2012.

Bernard Featherman
Bernard Featherman, Mayor

Ron Brown
Ron Brown, Vice Mayor

Doris M. Trinley
Doris M. Trinley, Commissioner

Dennis J. Sheridan
Dennis J. Sheridan, Commissioner

Louis P. Stern
Louis P. Stern, Commissioner

ATTEST:

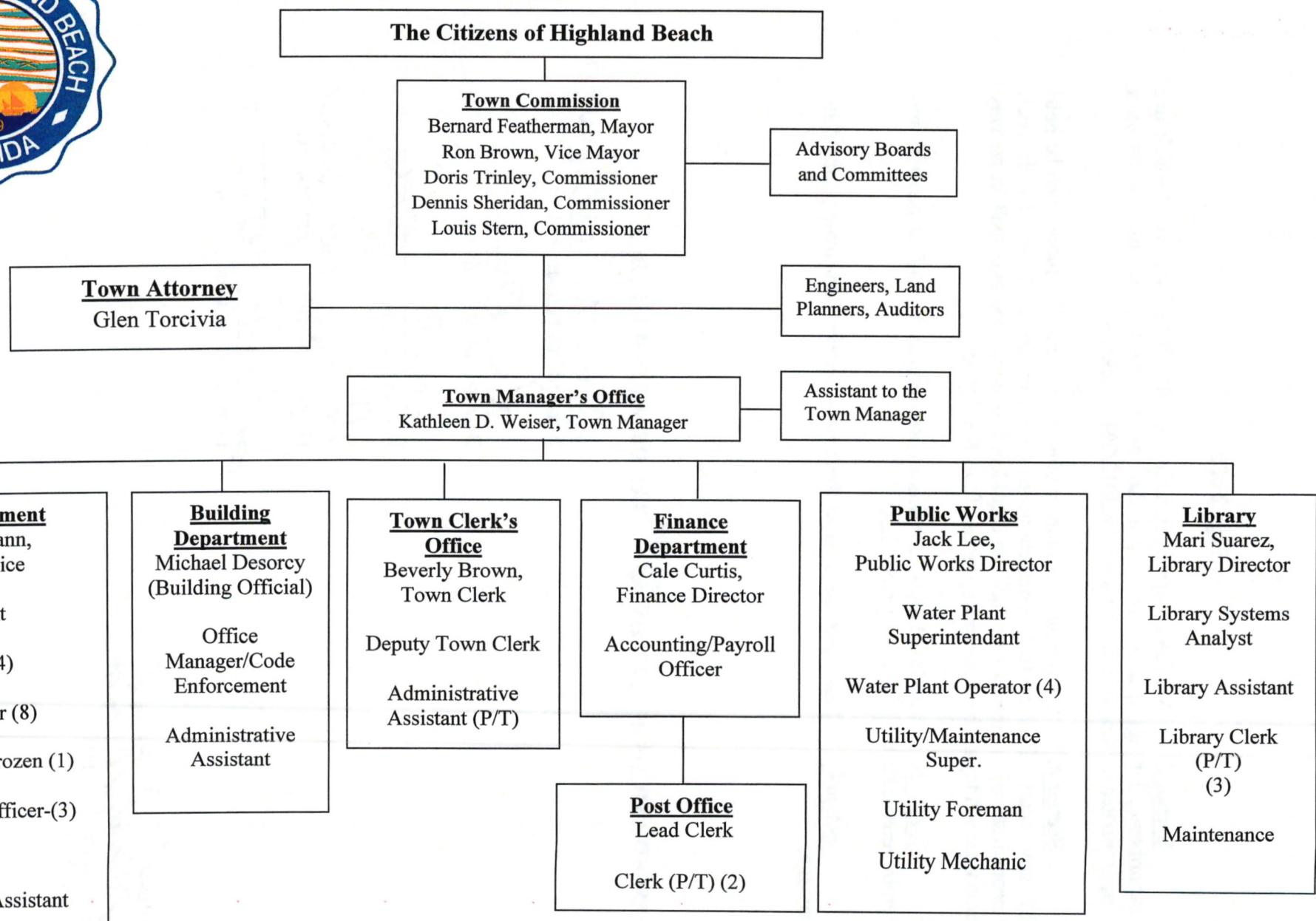
Beverly M. Brown
Beverly M. Brown, MMC
Town Clerk



TOWN OF HIGHLAND BEACH

Organization Chart

October 2012

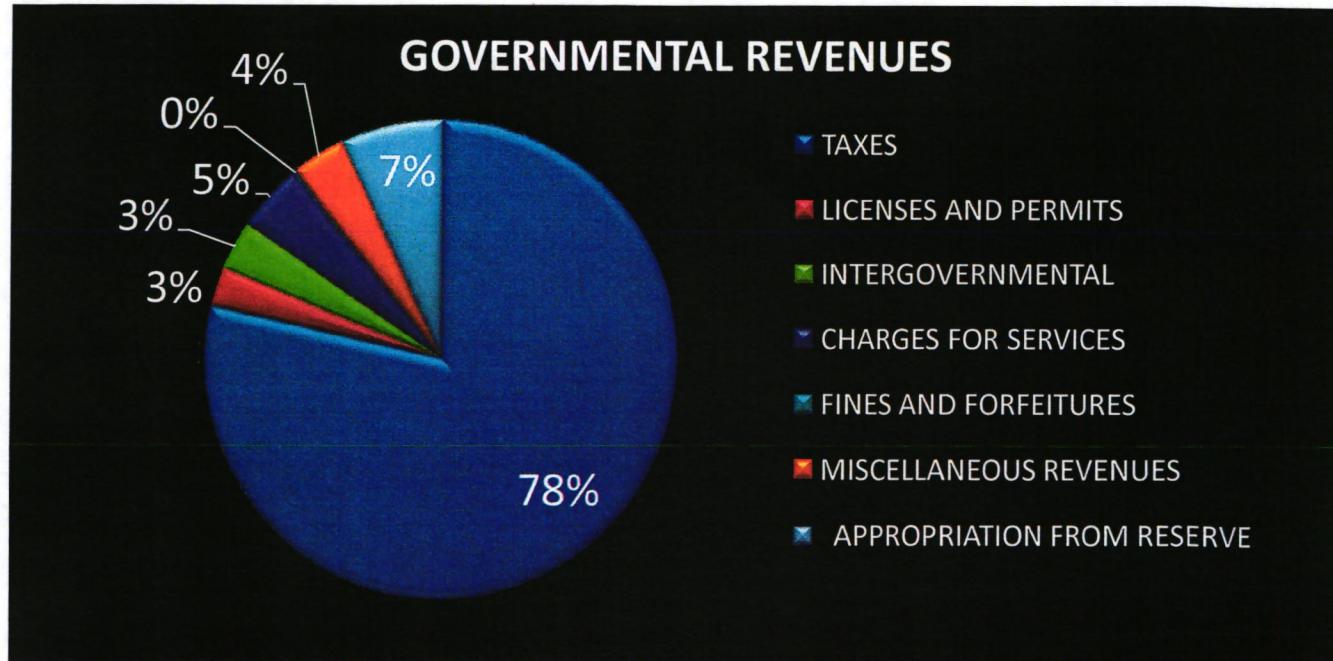


**TOWN OF HIGHLAND BEACH
MILLAGE CALCULATION
FY 2010/2011 - FY 2012/2013**

		PRIOR YEARS		ROLLED BACK	ADOPTED
		FISCAL YEAR 2010-2011	FISCAL YEAR 2011-2012	RATE	RATE
1.)					
2.)	TAXABLE VALUE- DR420	1,816,826,131	1,736,878,550	1,757,053,296	1,757,053,296
3.)	FINAL GROSS TAXABLE VALUE	1,815,715,250	1,732,047,474	na	na
4.)	MILLAGE GEN. OPERATING	3.2542	3.4070	3.3579	3.9500
5.)	MILLAGE DEBT SERVICE-HISTORICAL				
a.	SUNTRUST RO LOAN	0.0411	-	-	-
b.	BOFA LIBRARY LOAN	0.1599	0.1621	0.1552	0.1552
c.	STATE LOAN-HISTORICAL	0.2728	0.2854	0.2821	0.2821
d. Ref. 2008	STATE LOAN-REMAINING	0.1505	0.1575	0.1557	0.1557
e. Ref. 2008	2007 BOFA PROM NOTE	0.1702	0.1780	0.1760	0.1760
f. Ref. 2008	A1A STATE LOAN-ARRA	0.1146	0.1183	0.1174	0.1174
g. Ref. 2008	A1A STATE LOAN-DIRECT	0.0310	0.0324	0.0309	0.0309
6.)	SUB-TOTAL DEBT SERVICE	0.9401	0.9337	0.9173	0.9173
7.)	RATE	4.1943	4.3407	4.2752	4.8673
8.)	TAXES LEVIED OPERATING	5,912,316	5,901,086	5,900,009	6,940,361
9.)	TAXES LEVIED DEBT SERVICE	1,707,998	1,617,213	1,611,657	1,611,657
10.)	TOTAL TAXES	7,620,314	7,518,298	7,511,666	8,552,018
		x96%	x96%	x96%	x96%
11.)	TAXES LEVIED OPERATING @96%	5,675,823	5,665,042	5,664,009	6,662,746
12.)	TAXES LEVIED DEBT SERVICE @ 96%	1,639,678	1,552,524	1,547,191	1,547,191
13.)	AD VALOREM TAXES-FINAL/DR-420	7,315,501	7,217,567	7,211,200	8,209,937

TOWN OF HIGHLAND BEACH
REVENUE COMPARISON - F/Y 11-12 AND F/Y 12-13

FUND	REVENUE SOURCE	ADOPTED 2011-2012 BUDGET	ADOPTED 2012-2013 BUDGET
GENERAL FUND	CURRENT AD VALOREM TAXES	7,237,698	8,209,000
	LOCAL OPTION GAS TAX	33,800	30,000
	FRANCHISES FEES	682,000	676,000
	OCCUPATIONAL LICENSES	2,000	2,000
	BUILDING PERMITS	260,000	300,000
	INTER GOVT REVENUE	344,660	352,645
	GARBAGE/SOLID WASTE	466,000	466,000
	CHARGES FOR SERVICES	6,600	21,600
	FINES AND FORFEITURES	16,000	20,500
	INTEREST	63,000	35,000
	MISCELLANEOUS REVENUES	317,832	361,750
	TRANSFER FROM WATER FUND	0	0
	APPROPRIATION FROM RESERVE	710,031	0
TOTAL GENERAL FUND		10,139,621	10,474,495
LIBRARY DONATION FUND	LIBRARY FUND APPROPRIATION	3,050	5,000
TOTAL LIBRARY DONATION		3,050	5,000
CULTURAL BOARD FUND	CULTURAL BOARD FUND REVENUES	1,025	0
TOTAL CULTURAL BOARD FUND		1,025	0
UTILITIES FUND			
WATER DEPT	WATER UTILITY REVENUE	2,140,000	2,075,000
	CHARGES FOR SERVICES	30,720	30,720
	INTEREST	3,000	3,000
	MISCELLANEOUS REVENUES	140,428	133,360
	DEBT PROCEEDS	0	0
	TRANS FROM GENERAL FUND-G.O. DEBT SERVICE	1,288,400	1,286,000
	TRANS FROM GENERAL FUND-DEFICIT	0	0
	APPROPRIATION FROM RESERVE	0	0
TOTAL WATER- REGULAR	GRAND TOTAL WATER FUND	3,602,548	3,528,080
SEWER DEPT	SEWER UTILITY REVENUE	1,001,000	1,008,000
	INTEREST	7,000	3,000
	APPROPRIATION FROM RESERVE	41,578	0
TOTAL SEWER DEPT		1,049,578	1,011,000
TOTAL UTILITIES FUNDS		4,652,126	4,539,080
TOTAL ALL FUNDS		14,795,822	15,018,575
LESS INTERFUND TRANSFERS		-1,288,400	-1,286,000
GRAND TOTAL		13,507,422	13,732,575



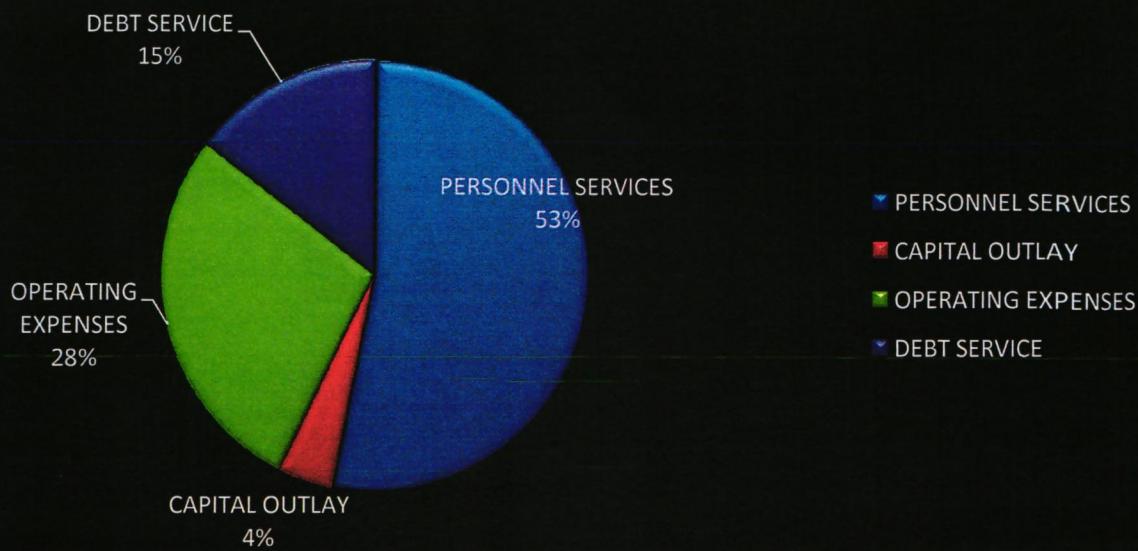
REVENUES BY FUNCTION

TAXES	\$ 8,915,000.00
LICENSES AND PERMITS	\$ 302,000.00
INTERGOVERNMENTAL	\$ 352,645.00
CHARGES FOR SERVICES	\$ 3,601,320.00
FINES AND FORFEITURES	\$ 20,500.00
MISCELLANEOUS REVENUES	\$ 541,110.00
TOTAL REVENUES	\$ 13,732,575.00

TOWN OF HIGHLAND BEACH
EXPENDITURE COMPARISON - F/Y 11-12 AND F/Y 12-13

FUND	COST CENTER	CURRENT 2011-2012 BUDGET	ADOPTED 2012-2013 BUDGET
GENERAL FUND	TOWN COMMISSION	129,770	125,970
	TOWN MANAGER	293,300	318,375
	TOWN CLERK	225,340	237,865
	FINANCE	273,615	271,475
	LEGAL COUNSEL	188,000	146,000
	DEBT SERVICE	704,900	706,400
	PUBLIC WORKS	221,700	295,700
	POST OFFICE	113,275	120,375
	OTHER GENERAL GOVERNMENT	398,500	359,000
	LAW ENFORCEMENT	1,886,975	2,045,390
	DELRAY BEACH FIRE/RESCUE	2,961,886	2,954,000
	PROTECTIVE INSPECTION	249,360	298,650
	AMBULANCE & RESCUE	12,000	12,000
	REFUSE COLLECTION	423,000	458,000
	LIBRARY	569,600	565,575
	INTERFUND TRANSFER- DEBT SERVICE	1,288,400	1,286,000
	INTERFUND TRANSFER- WATER FUND DEFECIT	0	0
	RESERVE FOR CONTINGENCY	200,000	273,720
TOTAL GENERAL FUND	TOTAL GENERAL FUND	10,139,621	10,474,495
LIBRARY DONATION FUND	LIBRARY EXPENDITURES	3,050	5,000
TOTAL LIBRARY DONATION	TOTAL LIBRARY DONATION FUND	3,050	5,000
CULTURAL BOARD FUND	CULTURAL BOARD FUND EXPENDITURES	1,025	0
TOTAL CULTURAL BOARD	TOTAL CULTURAL BOARD FUND	1,025	0
UTILITIES FUND			
WATER DEPT	WATER EXPENDITURES-REGULAR	2,173,200	2,225,618
	WATER EXPENDITURES-DEBT SERVICE	1,299,410	1,294,860
	RESERVE FOR CONTINGENCY	129,938	7,602
TOTAL WATER DEPT	TOTAL WATER FUND	3,602,548	3,528,080
SEWER DEPT	SEWER EXPENDITURES	1,048,578	1,002,010
	RESERVE FOR CONTINGENCY	1,000	8,990
TOTAL SEWER DEPT	TOTAL SEWER	1,049,578	1,011,000
TOTAL UTILITIES FUNDS	TOTAL UTILITIES FUND-REGULAR EXPENDITURES	4,652,126	4,539,080
TOTAL ALL FUNDS	TOTAL ALL GOVERNMENTAL FUNDS	14,795,822	15,018,575
LESS INTERFUND TRANSFERS		-1,288,400	-1,286,000
GRAND TOTAL	GRAND TOTAL- REGULAR BUDGET	13,507,422	13,732,575

GOVERNMENTAL EXPENDITURES BY CLASS



TOTAL EXPENDITURES BY FUNCTION

PERSONNEL SERVICES	\$ 7,287,145
CAPITAL OUTLAY	\$ 571,272
OPERATING EXPENSES	\$ 3,872,898
DEBT SERVICE	\$ 2,001,260
TOTAL	\$ 13,732,575

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Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 001 - GENERAL FUND					
Revenues					
Dept: 310.000 REVENUES					
Acct Class: 3100 TAXES					
311.000 CURRENT AD VALOREM TAXES	7,338,543	7,237,698	7,237,698	8,209,000	13.42
312.000 LOCAL OPTIONAL GAS TAX	33,386	33,800	33,800	30,000	-11.24
313.100 FRANCHISE FEES-FPL	424,682	390,000	390,000	395,000	1.28
313.400 FRANCHISE FEES-FPU	5,603	6,000	6,000	6,000	0.00
313.600 COMMUNICATIONS SERVICE TAX	293,523	286,000	286,000	275,000	-3.85
Total TAXES	8,095,737	7,953,498	7,953,498	8,915,000	12.09
Acct Class: 3200 LICENSES AND PERMITS					
321.400 BUSINESS REGISTRATIONS	1,339	2,000	2,000	2,000	0.00
322.000 BUILDING PERMITS	320,428	260,000	260,000	300,000	15.38
Total LICENSES AND PERMITS	321,767	262,000	262,000	302,000	15.27
Acct Class: 3300 INTERGOVERNMENTAL					
335.120 STATE REVENUE SHARING PROCEEDS	76,425	78,000	78,000	75,000	-3.85
335.150 ALCOHOLIC BEVERAGE LICENSES	636	645	645	645	0.00
335.180 LOCAL GOVT HALF-CENT SALES TAX	263,542	225,000	225,000	235,000	4.44
335.190 MOTOR FUEL TAX REBATE	616	1,100	1,100	1,100	0.00
335.195 RECYCLING REVENUE SHARING PROG	21,767	19,000	19,000	20,000	5.26
335.210 FDOT- STREETLIGHT SUBSIDY	12,916	12,915	12,915	12,900	-0.12
338.000 SHARE COUNTY OCCUPATIONAL LIC.	10,324	8,000	8,000	8,000	0.00
Total INTERGOVERNMENTAL	386,226	344,660	344,660	352,645	2.32
Acct Class: 3400 CHARGES FOR SERVICES					
341.900 ZONING FEES, BOARD REVIEW FEES	5,036	1,500	1,500	1,500	0.00
341.910 SALE OF MAPS, PUBS. & BOOKS	45	100	100	100	0.00
341.920 CERTIFICATION,COPYS,LIEN SRCH	6,147	5,000	5,000	20,000	300.00
343.400 GARBAGE/SOLID WASTE REVENUE	466,732	466,000	466,000	466,000	0.00
Total CHARGES FOR SERVICES	477,961	472,600	472,600	487,600	3.17
Acct Class: 3500 FINES AND FORFEITURES					
351.000 COURT FINES	10,893	8,500	8,500	10,000	17.65
351.100 MISC POLICE INCOME	1,303	2,000	2,000	3,000	50.00
352.000 LIBRARY FINES & FEES	4,780	5,500	5,500	6,500	18.18
354.200 VIOLATION OF LOCAL ORDINANCES	1,319	0	0	1,000	0.00
Total FINES AND FORFEITURES	18,294	16,000	16,000	20,500	28.13
Acct Class: 3600 MISCELLANEOUS REVENUES					
361.000 INTEREST ON INVESTMENTS	30,388	60,000	60,000	35,000	-41.67
361.100 INVESTMENT EARNINGS- TAX COLL.	1,103	3,000	3,000	3,000	0.00
362.000 RENT- U.S. POSTAL STATION	25,000	25,000	25,000	25,000	0.00
362.200 LEASE-SPRINT PCS	25,200	25,200	25,200	25,200	0.00
369.100 ADMINISTRATIVE REIMBURSEMENTS	246,552	257,632	257,632	298,550	15.88
369.400 OTHER MISCELLANEOUS REVENUES	5,114	10,000	10,000	10,000	0.00
Total MISCELLANEOUS REVENUES	333,357	380,832	380,832	396,750	4.18
Total REVENUES	9,633,341	9,429,590	9,429,590	10,474,495	11.08

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Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 001 - GENERAL FUND					
Expenditures					
Dept: 511.000 TOWN COMMISSION					
Acct Class: 5010 PERSONAL SERVICES					
511.000 EXECUTIVE SALARIES AND WAGES	63,000	63,000	63,000	63,000	0.00
521.000 FICA TAXES	4,820	4,820	4,820	4,820	0.00
522.000 RETIREMENT CONTRIBUTIONS	10,562	10,700	10,700	6,950	-35.05
524.000 WORKERS' COMPENSATION	378	150	150	150	0.00
Total PERSONAL SERVICES	78,759	78,670	78,670	74,920	-4.77
Acct Class: 5030 OPERATING EXPENSES					
531.000 PROFESSIONAL FEES	5,199	4,500	4,500	7,500	66.67
540.000 TRAVEL AND PER DIEM	7,798	8,600	8,600	10,000	16.28
541.100 POSTAGE & FREIGHT	767	300	300	300	0.00
549.001 OTH CURR CHG-ADVERTISING	1,250	3,000	3,000	2,000	-33.33
549.004 OTH CURR CHG-COMM. REINVEST.	352	2,000	2,000	2,000	0.00
549.005 OTH CURR CHG-PRINTING & PUBS	12,197	15,000	15,000	15,000	0.00
549.008 OTH CURR CHG-GIFTS & AWARDS	4,438	7,300	7,300	6,000	-17.81
549.010 OTH CURR CHG-PROMOTIONS	0	1,000	1,000	1,000	0.00
552.000 OPERATING SUPPLIES	1,063	1,500	1,500	1,250	-16.67
554.000 BOOKS, DUES, EDUCATION, SUBSCRIPT	4,497	5,600	5,600	6,000	7.14
Total OPERATING EXPENSES	37,562	48,800	48,800	51,050	4.61
Total TOWN COMMISSION	116,321	127,470	127,470	125,970	-1.18

FINAL BUDGET

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Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 001 - GENERAL FUND					
Expenditures					
Dept: 512.000 TOWN MANAGER					
Acct Class: 5010 PERSONAL SERVICES					
512.000 REGULAR SALARIES & WAGES	226,818	195,000	195,000	208,000	6.67
514.000 OVERTIME	104	100	100	100	0.00
515.200 EDUCATION INCENTIVE PAY	8,000	8,000	8,000	8,000	0.00
521.000 FICA TAXES	15,137	15,600	15,600	16,500	5.77
522.000 RETIREMENT CONTRIBUTIONS	21,531	15,900	15,900	17,500	10.06
522.100 DEFERRED COMP CONTRIBUTIONS	18,194	8,400	8,400	7,550	-10.12
523.000 HEALTH INSURANCE/ALLOWANCE	23,890	34,000	34,000	44,500	30.88
524.000 WORKERS' COMPENSATION	790	500	500	500	0.00
Total PERSONAL SERVICES	314,464	277,500	277,500	302,650	9.06
Acct Class: 5030 OPERATING EXPENSES					
531.000 PROFESSIONAL FEES	27,625	500	500	1,000	100.00
540.000 TRAVEL AND PER DIEM	2,888	4,500	4,500	4,500	0.00
540.100 TRAINING & DEVELOPMENT	475	2,000	2,000	1,925	-3.75
541.100 POSTAGE & FREIGHT	93	100	100	100	0.00
545.000 INSURANCE & BONDS	1,056	900	900	1,200	33.33
549.008 OTH CURR CHG-GIFTS & AWARDS	2,170	2,200	2,200	2,500	13.64
552.000 OPERATING SUPPLIES	7,968	3,500	3,500	2,000	-42.86
554.000 BOOKS,DUES,EDUCATION,SCRIPT	2,470	2,100	2,100	2,500	19.05
Total OPERATING EXPENSES	44,745	15,800	15,800	15,725	-0.47
Total TOWN MANAGER	359,208	293,300	293,300	318,375	8.55

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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	133,042	146,100	146,100	156,400	7.05
521.000 FICA TAXES	10,246	11,200	11,200	12,000	7.14
522.000 RETIREMENT CONTRIBUTIONS	14,250	10,900	10,900	10,100	-7.34
523.000 HEALTH INSURANCE/ALLOWANCE	27,562	28,000	28,000	28,500	1.79
524.000 WORKERS' COMPENSATION	643	340	340	300	-11.76
Total PERSONAL SERVICES	185,743	196,540	196,540	207,300	5.47
Acct Class: 5030 OPERATING EXPENSES					
534.000 OTHER CONTRACTUAL SERVICES	8,768	10,000	10,000	13,200	32.00
540.000 TRAVEL AND PER DIEM	3,061	2,500	2,500	2,550	2.00
541.100 POSTAGE & FREIGHT	778	600	600	550	-8.33
546.000 REPAIRS & MAINTENANCE- GENERAL	0	100	100	50	-50.00
549.001 OTH CURR CHG-ADVERTISING	650	1,000	1,000	750	-25.00
549.009 OTH CURR CHG-ELECTIONS	0	8,000	8,000	7,565	-5.44
552.000 OPERATING SUPPLIES	2,159	4,000	4,000	3,500	-12.50
554.000 BOOKS, DUES, EDUCATION, SUBSCRIPT	2,920	2,600	2,600	2,400	-7.69
Total OPERATING EXPENSES	18,336	28,800	28,800	30,565	6.13
Total TOWN CLERK	204,079	225,340	225,340	237,865	5.56

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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: 513.000 FINANCE					
Acct Class: 5010 PERSONAL SERVICES					
512.000 REGULAR SALARIES & WAGES	108,518	128,000	128,000	136,300	6.48
515.200 EDUCATION INCENTIVE PAY	2,000	6,000	6,000	6,000	0.00
521.000 FICA TAXES	7,726	10,200	10,200	10,900	6.86
522.000 RETIREMENT CONTRIBUTIONS	10,352	9,600	9,600	8,875	-7.55
523.000 HEALTH INSURANCE/ALLOWANCE	40,087	45,500	45,500	47,000	3.30
524.000 WORKERS' COMPENSATION	665	315	315	300	-4.76
Total PERSONAL SERVICES	169,349	199,615	199,615	209,375	4.89
Acct Class: 5030 OPERATING EXPENSES					
532.000 ACCOUNTING AND AUDITING	33,000	38,500	38,500	30,000	-22.08
534.000 OTHER CONTRACTUAL SERVICES	21,298	12,000	12,000	12,000	0.00
540.000 TRAVEL AND PER DIEM	1,524	3,000	3,000	3,000	0.00
540.100 TRAINING & DEVELOPMENT	470	1,800	1,800	1,300	-27.78
541.100 POSTAGE & FREIGHT	2,744	2,400	2,400	2,300	-4.17
544.000 RENTALS AND LEASES	2,432	3,000	3,000	2,600	-13.33
545.000 INSURANCE & BONDS	354	400	400	400	0.00
546.000 REPAIRS & MAINTENANCE- GENERAL	3,740	3,900	3,900	4,000	2.56
552.000 OPERATING SUPPLIES	4,071	5,000	5,000	5,000	0.00
554.000 BOOKS, DUES, EDUCATION, SUBSCRIPT	7,090	2,000	2,000	1,500	-25.00
Total OPERATING EXPENSES	76,723	72,000	72,000	62,100	-13.75
Total FINANCE	246,072	271,615	271,615	271,475	-0.05

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	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 001 - GENERAL FUND					
Expenditures					
Dept: 514.000 LEGAL COUNSEL					
Acct Class: 5030 OPERATING EXPENSES					
531.100 PROFESSIONAL FEES- GEN LEGAL	108,000	98,000	98,000	96,000	-2.04
531.200 PROFESSIONAL FEES- LITIGATION	56,801	20,000	20,000	40,000	100.00
531.300 PROFESIONAL FEES- LEGAL OTHER	19,367	70,000	70,000	10,000	-85.71
Total OPERATING EXPENSES	184,168	188,000	188,000	146,000	-22.34
Total LEGAL COUNSEL	184,168	188,000	188,000	146,000	-22.34

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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: 517.000 DEBT PAYMENTS					
Acct Class: 5070 DEBT SERVICE					
571.000 PRINCIPAL- LIBRARY BLDG LOAN	250,000	250,000	250,000	250,000	0.00
571.700 PRINCIPAL-2005 REFUNDING LOAN	379,143	390,100	390,100	410,700	5.28
572.000 INTEREST-LIBRARY BLDG LOAN	28,700	20,500	20,500	12,000	-41.46
572.700 INTEREST-2005 REFUNDING LOAN	55,036	44,300	44,300	33,700	-23.93
Total DEBT SERVICE	712,879	704,900	704,900	706,400	0.21
Total DEBT PAYMENTS	712,879	704,900	704,900	706,400	0.21

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Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 001 - GENERAL FUND					
Expenditures					
Dept: 519.000 PUBLIC WORKS					
Acct Class: 5030 OPERATING EXPENSES					
531.000 PROFESSIONAL FEES	4,000	5,000	5,000	8,000	60.00
534.000 OTHER CONTRACTUAL SERVICES	110,470	120,000	120,000	120,000	0.00
534.100 LOT CLEARING	0	100	100	100	0.00
546.000 REPAIRS & MAINTENANCE- GENERAL	51,849	43,000	43,000	47,000	9.30
546.100 REPAIRS & MAINTENANCE- VEHICLE	1,102	3,000	3,000	1,000	-66.67
549.003 OTH CURR CHG-LICENSE & PERMITS	1,484	1,600	1,600	1,600	0.00
552.000 OPERATING SUPPLIES	4,020	9,000	9,000	7,000	-22.22
552.400 OPERATING SUPPLIES-GASOLINE	3,111	4,000	4,000	3,000	-25.00
Total OPERATING EXPENSES	176,036	185,700	185,700	187,700	1.08
Acct Class: 5060 CAPITAL OUTLAY					
563.000 IMPROVEMENTS OTHER THAN BLDG.	0	15,000	15,000	75,000	400.00
564.000 MACHINERY AND EQUIPMENT	20,476	21,000	21,000	33,000	57.14
Total CAPITAL OUTLAY	20,476	36,000	36,000	108,000	200.00
Total PUBLIC WORKS	196,512	221,700	221,700	295,700	33.38

TOWN OF HIGHLAND BEACH CAPITAL OUTLAY REQUESTS FISCAL YEAR 2012-2013

Dept: PUBLIC WORKS

* 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	84,194	83,000	83,000	85,000	2.41
515.200 EDUCATION INCENTIVE PAY	2,000	2,000	2,000	2,000	0.00
521.000 FICA TAXES	6,807	6,500	6,500	6,675	2.69
522.000 RETIREMENT CONTRIBUTIONS	7,946	4,800	4,800	4,900	2.08
523.000 HEALTH INSURANCE/ALLOWANCE	12,322	12,370	12,370	16,900	36.62
524.000 WORKERS' COMPENSATION	424	205	205	200	-2.44
Total PERSONAL SERVICES	113,693	108,875	108,875	115,675	6.25
Acct Class: 5030 OPERATING EXPENSES					
544.000 RENTALS AND LEASES	0	1,500	1,500	1,500	0.00
545.000 INSURANCE & BONDS	300	300	300	300	0.00
546.000 REPAIRS & MAINTENANCE- GENERAL	1,233	500	500	500	0.00
552.000 OPERATING SUPPLIES	3,422	1,500	1,500	2,000	33.33
552.100 UNIFORMS	593	600	600	400	-33.33
Total OPERATING EXPENSES	5,547	4,400	4,400	4,700	6.82
Total POST OFFICE	119,241	113,275	113,275	120,375	6.27

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Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 001 - GENERAL FUND					
Expenditures					
Dept: 519.300 GENERAL GOVT-NON DEPARTMENTA					
Acct Class: 5030 OPERATING EXPENSES					
531.000 PROFESSIONAL FEES	7,540	18,000	18,000	15,000	-16.67
534.000 OTHER CONTRACTUAL SERVICES	9,940	29,000	29,000	30,000	3.45
541.000 COMMUNICATIONS	45,844	55,000	55,000	55,000	0.00
543.000 UTILITY SERVICES	69,616	75,000	75,000	72,000	-4.00
544.000 RENTALS AND LEASES	6,293	7,500	7,500	7,000	-6.67
545.000 INSURANCE & BONDS	143,312	105,000	105,000	120,000	14.29
549.000 OTHER CURRENT CHARGES-GENERAL	10,436	10,000	10,000	15,000	50.00
549.006 OTH CURR CHG-TAXES & ASSESSMNT	4,182	22,600	22,600	20,000	-11.50
552.000 OPERATING SUPPLIES	25,216	15,000	15,000	15,000	0.00
552.940 DISASTER PREPARATION SUPPLIES	360	10,000	10,000	10,000	0.00
Total OPERATING EXPENSES	322,738	347,100	347,100	359,000	3.43
Total GENERAL GOVT-NON DEPARTMENTAL	322,738	347,100	347,100	359,000	3.43

FINAL BUDGET

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Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 001 - GENERAL FUND					
Expenditures					
Dept: 521.000 POLICE DEPARTMENT					
Acct Class: 5010 PERSONAL SERVICES					
512.000 REGULAR SALARIES & WAGES	1,014,866	1,081,000	1,081,000	1,192,000	10.27
514.000 OVERTIME	14,975	21,000	21,000	15,000	-28.57
515.000 SPECIAL PAY	14,520	15,720	15,720	17,000	8.14
515.100 SHIFT DIFFERENTIAL PAY	24,108	25,500	25,500	30,000	17.65
515.200 EDUCATION INCENTIVE PAY	28,000	28,000	28,000	28,000	0.00
521.000 FICA TAXES	84,569	91,000	91,000	98,000	7.69
522.000 RETIREMENT CONTRIBUTIONS	206,737	158,000	158,000	168,000	6.33
523.000 HEALTH INSURANCE/ALLOWANCE	201,415	232,000	232,000	247,000	6.47
524.000 WORKERS' COMPENSATION	52,839	30,000	30,000	34,000	13.33
Total PERSONAL SERVICES	1,642,029	1,682,220	1,682,220	1,829,000	8.73
Acct Class: 5030 OPERATING EXPENSES					
531.000 PROFESSIONAL FEES	3,454	9,000	9,000	9,300	3.33
534.000 OTHER CONTRACTUAL SERVICES	39,241	12,500	12,500	10,500	-16.00
540.000 TRAVEL AND PER DIEM	3,444	8,000	8,000	8,000	0.00
540.100 TRAINING & DEVELOPMENT	6,268	11,330	11,330	10,935	-3.49
541.000 COMMUNICATIONS	31,545	40,000	40,000	38,000	-5.00
541.100 POSTAGE & FREIGHT	357	400	400	400	0.00
546.000 REPAIRS & MAINTENANCE- GENERAL	4,145	8,000	8,000	7,500	-6.25
546.100 REPAIRS & MAINTENANCE- VEHICLE	21,832	19,875	19,875	18,475	-7.04
549.013 OTH CURR CHG-ANNUAL PHYSICALS	838	5,000	5,000	3,000	-40.00
552.000 OPERATING SUPPLIES	17,654	15,000	15,000	11,500	-23.33
552.100 UNIFORMS	7,448	8,000	8,000	7,000	-12.50
552.150 UNIFORMS ALLOWANCE	15,920	17,100	17,100	17,100	0.00
552.400 OPERATING SUPPLIES-GASOLINE	34,206	35,000	35,000	35,000	0.00
554.000 BOOKS, DUES, EDUCATION, SUBSCRIPT	5,325	15,550	15,550	6,480	-58.33
Total OPERATING EXPENSES	191,678	204,755	204,755	183,190	-10.53
Acct Class: 5060 CAPITAL OUTLAY					
564.000 MACHINERY AND EQUIPMENT	31,085	0	0	33,200	0.00
Total CAPITAL OUTLAY	31,085	0	0	33,200	0.00
Total POLICE DEPARTMENT	1,864,793	1,886,975	1,886,975	2,045,390	8.40

TOWN OF HIGHLAND BEACH CAPITAL OUTLAY REQUESTS FISCAL YEAR 2012-2013

Dept: Police Department

* 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

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Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 001 - GENERAL FUND					
Expenditures					
Dept: 522.000 DELRAY BEACH FIRE RESCUE					
Acct Class: 5030 OPERATING EXPENSES					
534.000 OTHER CONTRACTUAL SERVICES	2,976,041	2,951,886	2,951,886	2,929,000	-0.78
546.000 REPAIRS & MAINTENANCE- GENERAL	3,199	10,000	10,000	25,000	150.00
Total OPERATING EXPENSES	2,979,240	2,961,886	2,961,886	2,954,000	-0.27
Total DELRAY BEACH FIRE RESCUE	2,979,240	2,961,886	2,961,886	2,954,000	-0.27

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Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 001 - GENERAL FUND					
Expenditures					
Dept: 524.000 PROTECTIVE INSPECTION					
Acct Class: 5010 PERSONAL SERVICES					
512.000 REGULAR SALARIES & WAGES	54,288	67,800	67,800	93,000	37.17
521.000 FICA TAXES	4,109	5,200	5,200	7,200	38.46
522.000 RETIREMENT CONTRIBUTIONS	4,790	3,700	3,700	5,300	43.24
523.000 HEALTH INSURANCE/ALLOWANCE	10,911	12,500	12,500	25,000	100.00
524.000 WORKERS' COMPENSATION	320	160	160	200	25.00
Total PERSONAL SERVICES	74,418	89,360	89,360	130,700	46.26
Acct Class: 5030 OPERATING EXPENSES					
534.000 OTHER CONTRACTUAL SERVICES	172,739	140,000	140,000	150,000	7.14
540.000 TRAVEL AND PER DIEM	0	300	300	1,000	233.33
541.100 POSTAGE & FREIGHT	132	500	500	500	0.00
544.000 RENTALS AND LEASES	1,817	1,700	1,700	1,700	0.00
552.000 OPERATING SUPPLIES	4,732	5,000	5,000	5,000	0.00
554.000 BOOKS, DUES, EDUCATION, SUBSCRIPT	0	1,000	1,000	1,000	0.00
Total OPERATING EXPENSES	179,419	148,500	148,500	159,200	7.21
Acct Class: 5060 CAPITAL OUTLAY					
564.000 MACHINERY AND EQUIPMENT	0	0	0	1,250	0.00
566.100 SOFTWARE	0	7,500	7,500	7,500	0.00
Total CAPITAL OUTLAY	0	7,500	7,500	8,750	16.67
Total PROTECTIVE INSPECTION	253,837	245,360	245,360	298,650	21.72

TOWN OF HIGHLAND BEACH CAPITAL OUTLAY REQUESTS FISCAL YEAR 2012-2013

Dept: Protective Inspection

* 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

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Town of Highland Beach

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

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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	364,942	415,000	415,000	455,000	9.64
552.000 OPERATING SUPPLIES	0	3,000	3,000	3,000	0.00
Total OPERATING EXPENSES	364,942	418,000	418,000	458,000	9.57
Total GARBAGE/SOLID WASTE CONTROL	364,942	418,000	418,000	458,000	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: 571.000 LIBRARIES					
Acct Class: 5010 PERSONAL SERVICES					
512.000 REGULAR SALARIES & WAGES	319,187	317,000	317,000	324,600	2.40
515.200 EDUCATION INCENTIVE PAY	4,000	4,000	4,000	4,000	0.00
521.000 FICA TAXES	24,218	24,600	24,600	25,200	2.44
522.000 RETIREMENT CONTRIBUTIONS	31,346	20,500	20,500	19,775	-3.54
523.000 HEALTH INSURANCE/ALLOWANCE	69,915	71,500	71,500	73,500	2.80
524.000 WORKERS' COMPENSATION	4,269	2,000	2,000	3,500	75.00
Total PERSONAL SERVICES	452,935	439,600	439,600	450,575	2.50
Acct Class: 5030 OPERATING EXPENSES					
540.000 TRAVEL AND PER DIEM	1,195	2,000	2,000	2,000	0.00
541.100 POSTAGE & FREIGHT	158	250	250	250	0.00
544.000 RENTALS AND LEASES	1,571	2,000	2,000	2,000	0.00
549.010 OTH CURR CHG-PROMOTIONS	800	1,250	1,250	1,250	0.00
552.000 OPERATING SUPPLIES	44,605	40,000	40,000	40,000	0.00
552.100 UNIFORMS	358	500	500	500	0.00
552.900 OPERATING EXP-CHILDRENS PROG	2,581	3,500	3,500	3,500	0.00
554.000 BOOKS,DUES,EDUCATION,SCRIPT	4,501	5,500	5,500	5,500	0.00
Total OPERATING EXPENSES	55,769	55,000	55,000	55,000	0.00
Acct Class: 5060 CAPITAL OUTLAY					
566.000 BOOKS,PUBS & LIBRARY MATERIALS	60,327	75,000	75,000	60,000	-20.00
Total CAPITAL OUTLAY	60,327	75,000	75,000	60,000	-20.00
Total LIBRARIES	569,031	569,600	569,600	565,575	-0.71

TOWN OF HIGHLAND BEACH CAPITAL OUTLAY REQUESTS FISCAL YEAR 2012-2013

Dept: Library

* 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: 581.000 INTERFUND TRANSFERS					
Acct Class: 5091 TRANSFERS					
581.300 TRANSFER TO WATER FD-DEBT SERV	1,360,956	1,288,400	1,288,400	1,286,000	-0.19
Total TRANSFERS	1,360,956	1,288,400	1,288,400	1,286,000	-0.19
Total INTERFUND TRANSFERS	1,360,956	1,288,400	1,288,400	1,286,000	-0.19

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Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 001 - GENERAL FUND					
Expenditures					
Dept: 590.000 RESERVE FOR CONTINGENCY					
Acct Class: 5090 OTHER USES					
599.000 RESERVE FOR CONTINGENCY	38,246	200,000	200,000	273,720	36.86
Total OTHER USES	38,246	200,000	200,000	273,720	36.86
Total RESERVE FOR CONTINGENCY	38,246	200,000	200,000	273,720	36.86

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Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 001 - GENERAL FUND					
Expenditures					
Total Expenditures	9,931,508	10,139,621	10,139,621	10,474,495	3.30
Total GENERAL FUND	-274,009	0	0	0	0.00

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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: 102 - LIBRARY DONATION FUND					
Revenues					
Dept: 360.000 MISCELLANEOUS					
Acct Class: 3800 OTHERS SOURCES-NON-REVENUE					
389.900 APPROPRIATION FROM RESERVE	0	2,000	2,000	5,000	150.00
Total OTHERS SOURCES-NON-REVENUE	0	2,000	2,000	5,000	150.00
Total MISCELLANEOUS	0	2,000	2,000	5,000	150.00
Total Revenues	0	2,000	2,000	5,000	150.00

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	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 102 - LIBRARY DONATION FUND					
Expenditures					
Dept: 571.000 LIBRARIES					
Acct Class: 5060 CAPITAL OUTLAY					
564.000 MACHINERY AND EQUIPMENT	0	0	0	5,000	0.00
Total CAPITAL OUTLAY	0	0	0	5,000	0.00
Total LIBRARIES	0	0	0	5,000	0.00
Total Expenditures	0	0	0	5,000	0.00
Total LIBRARY DONATION FUND	0	2,000	2,000	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	2,092,844	2,140,000	2,140,000	2,075,000	-3.04
343.310 FIRE HYDRANT- MAINTENANCE FEE	30,720	30,720	30,720	30,720	0.00
Total CHARGES FOR SERVICES	2,123,564	2,170,720	2,170,720	2,105,720	-2.99
Acct Class: 3600 MISCELLANEOUS REVENUES					
361.000 INTEREST ON INVESTMENTS	3,685	3,000	3,000	3,000	0.00
369.100 ADMINISTRATIVE REIMBUSEMENTS	134,268	137,928	137,928	131,360	-4.76
369.400 OTHER MISCELLANEOUS REVENUES	2,214	2,500	2,500	2,000	-20.00
Total MISCELLANEOUS REVENUES	140,167	143,428	143,428	136,360	-4.93
Acct Class: 3800 OTHERS SOURCES-NON-REVENUE					
381.100 TRANSFER FROM GENERAL FUND	1,360,956	1,288,400	1,288,400	1,286,000	-0.19
Total OTHERS SOURCES-NON-REVENUE	1,360,956	1,288,400	1,288,400	1,286,000	-0.19
Total WATER SYSTEM OPERATIONS	3,624,687	3,602,548	3,602,548	3,528,080	-2.07

FINAL BUDGET

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Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 401 - WATER SYSTEM					
Expenditures					
Dept: 533.000 WATER SYSTEM OPERATIONS					
Acct Class: 5010 PERSONAL SERVICES					
512.000 REGULAR SALARIES & WAGES	703,110	620,000	620,000	593,700	-4.24
514.000 OVERTIME	32,926	32,500	32,500	32,000	-1.54
515.100 SHIFT DIFFERENTIAL PAY	5,032	6,000	6,000	6,000	0.00
515.200 EDUCATION INCENTIVE PAY	2,000	2,000	2,000	8,000	300.00
521.000 FICA TAXES	53,132	51,000	51,000	49,000	-3.92
522.000 RETIREMENT CONTRIBUTIONS	64,862	53,000	53,000	39,000	-26.42
523.000 HEALTH INSURANCE/ALLOWANCE	168,408	160,000	160,000	155,000	-3.13
524.000 WORKERS' COMPENSATION	29,920	16,500	16,500	16,500	0.00
Total PERSONAL SERVICES	1,059,389	941,000	941,000	899,200	-4.44
Acct Class: 5030 OPERATING EXPENSES					
531.000 PROFESSIONAL FEES	1,100	5,000	5,000	1,000	-80.00
534.000 OTHER CONTRACTUAL SERVICES	23,208	25,000	25,000	26,000	4.00
540.000 TRAVEL AND PER DIEM	3,006	1,500	1,500	1,500	0.00
540.100 TRAINING & DEVELOPMENT	482	2,000	2,000	2,000	0.00
541.000 COMMUNICATIONS	3,624	6,000	6,000	6,000	0.00
543.000 UTILITY SERVICES	286,431	320,000	320,000	320,000	0.00
545.000 INSURANCE & BONDS	181,464	150,000	150,000	150,000	0.00
546.000 REPAIRS & MAINTENANCE- GENERAL	26,465	80,000	80,000	70,000	-12.50
546.100 REPAIRS & MAINTENANCE- VEHICLE	1,971	2,000	2,000	2,000	0.00
546.200 RENEWALS & REPLACEMENTS	0	100,000	100,000	100,000	0.00
549.003 OTH CURR CHG-LICENSE & PERMITS	0	4,300	4,300	4,300	0.00
549.100 ADMINISTRATIVE CHARGES	246,552	257,632	257,632	298,550	15.88
552.000 OPERATING SUPPLIES	205,357	265,068	265,068	265,068	0.00
552.100 UNIFORMS	2,129	2,000	2,000	2,000	0.00
552.400 OPERATING SUPPLIES-GASOLINE	3,079	2,500	2,500	2,500	0.00
554.000 BOOKS, DUES, EDUCATION, SUBSCRIPT	686	4,000	4,000	500	-87.50
Total OPERATING EXPENSES	985,552	1,227,000	1,227,000	1,251,418	1.99
Acct Class: 5060 CAPITAL OUTLAY					
562.000 BUILDINGS	0	0	0	25,000	0.00
564.000 MACHINERY AND EQUIPMENT	0	100,800	100,800	50,000	-50.40
Total CAPITAL OUTLAY	0	100,800	100,800	75,000	-25.60
Acct Class: 5070 DEBT SERVICE					
571.500 PRINCIPAL- R.O. STATE LOAN	0	520,765	520,765	520,765	0.00
571.700 PRINCIPAL-2005 REFUNDING LOAN	0	8,900	8,900	9,200	3.37
571.800 PRINCIPAL-R.O. EXPANSION	0	166,440	166,440	172,500	3.64
571.830 PRINCIPAL-A1A DIRECT LOAN	0	32,500	32,500	32,950	1.38
571.850 PRINCIPAL- ARRA LOAN	0	115,000	115,000	120,000	4.35
572.200 INTEREST- R. O. STATE LOAN	231,694	217,665	217,665	217,670	0.00
572.700 INTEREST-2005 REFUNDING LOAN	1,258	1,010	1,010	800	-20.79
572.800 INTEREST-R.O. EXPANSION	135,461	130,430	130,430	124,500	-4.55
572.830 INTEREST- A1A DIRECT LOAN	16,544	21,700	21,700	19,250	-11.29
572.850 INTEREST-ARRA LOAN	82,581	85,000	85,000	77,225	-9.15
Total DEBT SERVICE	467,538	1,299,410	1,299,410	1,294,860	-0.35
Acct Class: 5090 OTHER USES					
599.000 RESERVE FOR CONTINGENCY	0	129,938	129,938	7,602	-94.15
Total OTHER USES	0	129,938	129,938	7,602	-94.15
Total WATER SYSTEM OPERATIONS	2,512,478	3,698,148	3,698,148	3,528,080	-4.60

TOWN OF HIGHLAND BEACH CAPITAL OUTLAY REQUESTS FISCAL YEAR 2012-2013

Dept: WATER SYSTEM

* 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

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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	1,033,147	1,001,000	1,001,000	1,008,000	0.70
Total CHARGES FOR SERVICES	1,033,147	1,001,000	1,001,000	1,008,000	0.70
Acct Class: 3600 MISCELLANEOUS REVENUES					
361.000 INTEREST ON INVESTMENTS	4,768	7,000	7,000	3,000	-57.14
Total MISCELLANEOUS REVENUES	4,768	7,000	7,000	3,000	-57.14
Total SEWER SYSTEM OPERATIONS	1,037,916	1,008,000	1,008,000	1,011,000	0.30

FINAL BUDGET

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Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 402 - SEWER SYSTEM					
Expenditures					
Dept: 535.000 SEWER SYSTEM OPERATIONS					
Acct Class: 5030 OPERATING EXPENSES					
543.000 UTILITY SERVICES	26,797	34,000	34,000	34,000	0.00
543.100 SEWAGE TREATMENT-CITY OF DELRA	626,817	754,000	754,000	760,000	0.80
545.000 INSURANCE & BONDS	8,645	8,000	8,000	8,000	0.00
546.000 REPAIRS & MAINTENANCE- GENERAL	17,819	20,000	20,000	18,000	-10.00
546.200 RENEWALS & REPLACEMENTS	0	50,050	50,050	50,050	0.00
549.100 ADMINISTRATIVE CHARGES	134,268	137,928	137,928	131,360	-4.76
552.000 OPERATING SUPPLIES	717	600	600	600	0.00
Total OPERATING EXPENSES	815,063	1,004,578	1,004,578	1,002,010	-0.26
Acct Class: 5090 OTHER USES					
599.000 RESERVE FOR CONTINGENCY	0	1,000	1,000	8,990	799.00
Total OTHER USES	0	1,000	1,000	8,990	799.00
Total SEWER SYSTEM OPERATIONS	815,063	1,005,578	1,005,578	1,011,000	0.54

**Town of Highland Beach
Capital Plan Summary
2013-2018**

Fiscal Year	Department	Project Name	Initial Cost (est.)	On-going Cost (est.)	Savings
2013-2014	General Fund Water	Replace Police Cars (2) Well Pump Motor (Spare)	\$ 60,000 \$ 40,000	na na	\$ 2,500 na
2014-2015	General Fund General Fund Water	Replace Police Car Replace Fire Truck Replace Water Main (Bel Lido)	\$ 60,000 \$ 850,000 \$ 500,000	na na na	\$ 2,500 TBD na
2015-2016	Water General Fund	Replace Water Main (all other) Replace Police Car (1)	\$ 500,000 \$ 30,000	na na	na \$ 1,250
2016-2017	Water/Sewer General Fund	SCADA System Replace Police Car (2)	\$ 26,000 \$ 60,000	na na	na \$ 2,500
2017-2018	Water General Fund	RO Plant Membrane Replace Replace Police Car (2)	\$ 450,000 \$ 60,000	na na	\$ 20,000 \$ 2,500