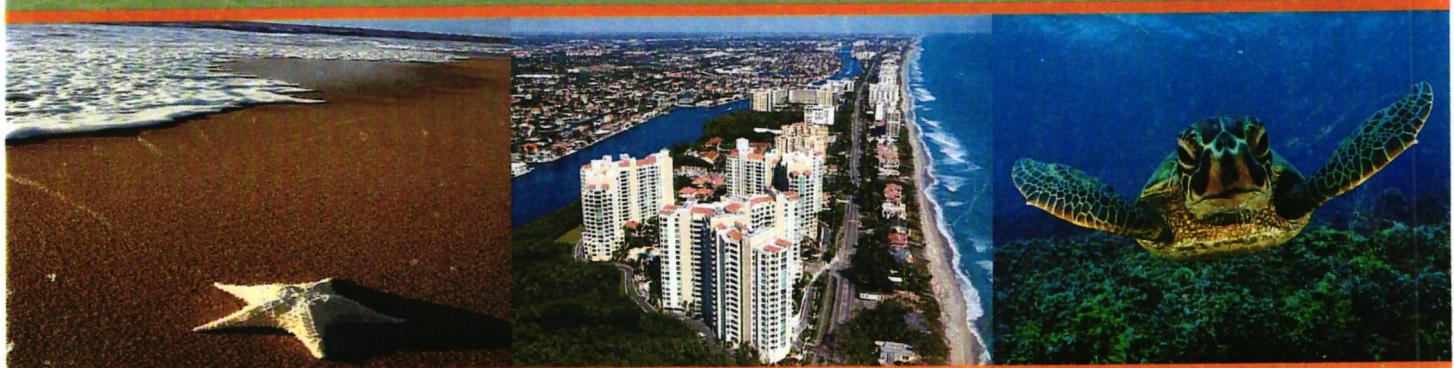


# HIGHLAND BEACH, FLORIDA



## FISCAL YEAR 2011-2012 OPERATING BUDGET



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**ANNUAL OPERATING BUDGET**  
**FISCAL YEAR 2011-2012**

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# **2011 - 2012**

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

**FOR THE**

**FISCAL YEAR BEGINNING OCTOBER 1, 2011**

### **TOWN COMMISSION**

Bernard Featherman, Mayor

Miriam S. Zwick, Vice-Mayor

Doris M. Trinley, Commissioner

John J Pagliaro, Commissioner

Dennis J. Sheridan, Commissioner

### **TOWN MANAGER**

Kathleen D. Weiser

### **TOWN ATTORNEY**

Thomas Sliney

### **DEPARTMENT HEADS**

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

**Section 4.** All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.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 21<sup>st</sup> DAY OF SEPTEMBER, 2011.

Bernard Featherman  
Bernard Featherman, Mayor

Miriam S. Zwick  
Miriam S. Zwick, Vice Mayor

Doris M. Triley  
Doris M. Triley, Commissioner

John J. Pagliaro  
John J. Pagliaro, Commissioner

Dennis J. Sheridan  
Dennis J. Sheridan, Commissioner

ATTEST:

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

September 21, 2011

**Section 3.** All funds appropriated for the 2010/2011 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 2011/2012 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**Section 5.** All Resolutions or parts of Resolutions in conflict herewith are hereby repealed to the extent to such conflict.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 21<sup>st</sup> DAY OF SEPTEMBER, 2011.

Bernard Featherman  
Bernard Featherman, Mayor

Miriam S. Zwick  
Miriam S. Zwick, Vice Mayor

Doris M. Trinley  
Doris M. Trinley, Commissioner

John J. Pagliaro  
John J. Pagliaro, Commissioner

Dennis J. Sheridan  
Dennis J. Sheridan, Commissioner

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

3<sup>rd</sup> Revision

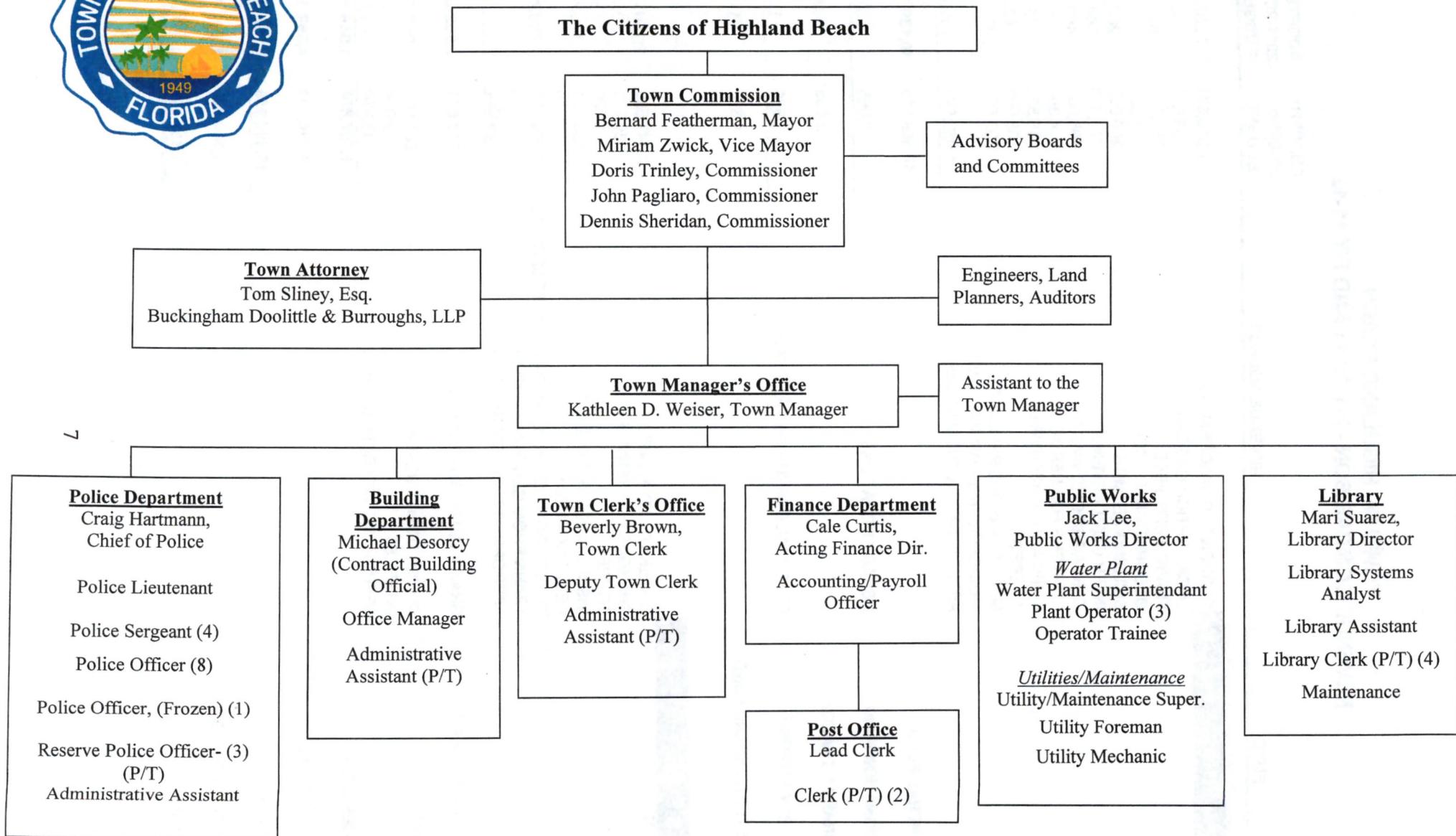


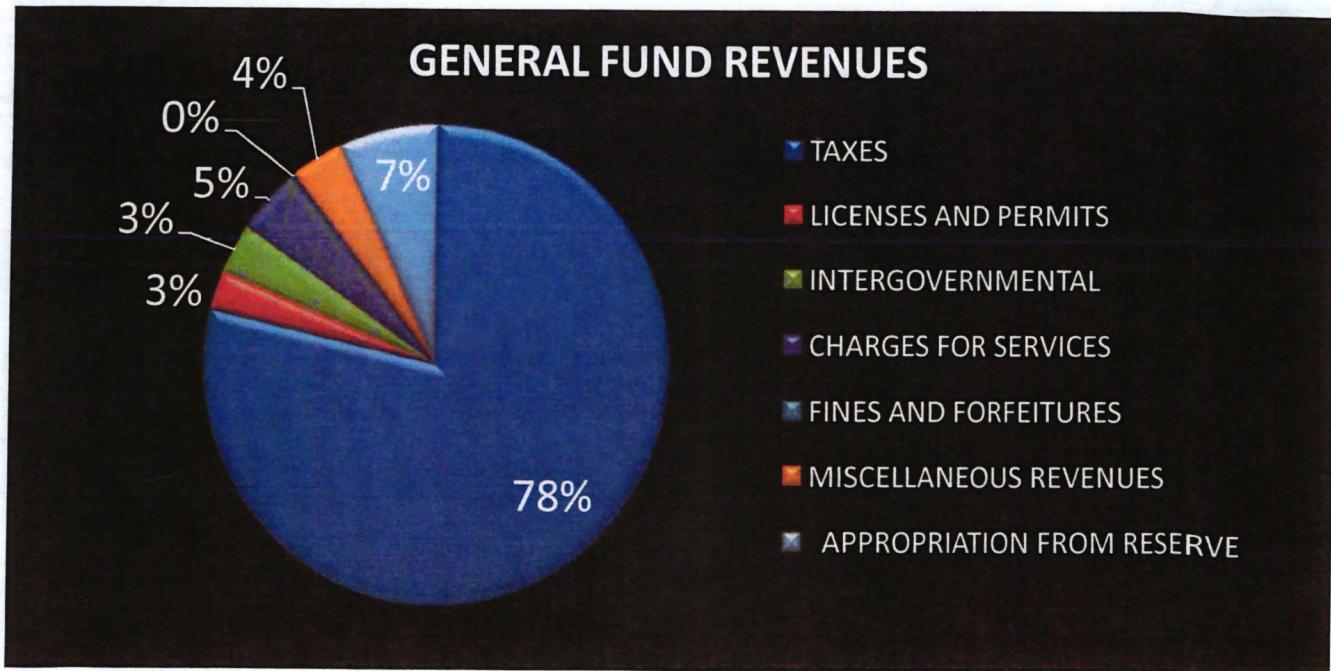
# TOWN OF HIGHLAND BEACH

## Organization Chart

October 2011

(Revised as of 10/03/2011)






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**REVENUES BY FUNCTION**

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<b>TAXES</b>	\$ 7,953,498.00
<b>LICENSES AND PERMITS</b>	\$ 262,000.00
<b>INTERGOVERNMENTAL</b>	\$ 344,660.00
<b>CHARGES FOR SERVICES</b>	\$ 472,600.00
<b>FINES AND FORFEITURES</b>	\$ 16,000.00
<b>MISCELLANEOUS REVENUES</b>	\$ 380,832.00
<b>APPROPRIATION FROM RESERVE</b>	\$ 710,031.00
<b>TOTAL REVENUES</b>	<b>\$ 10,139,621.00</b>

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## FINAL BUDGET

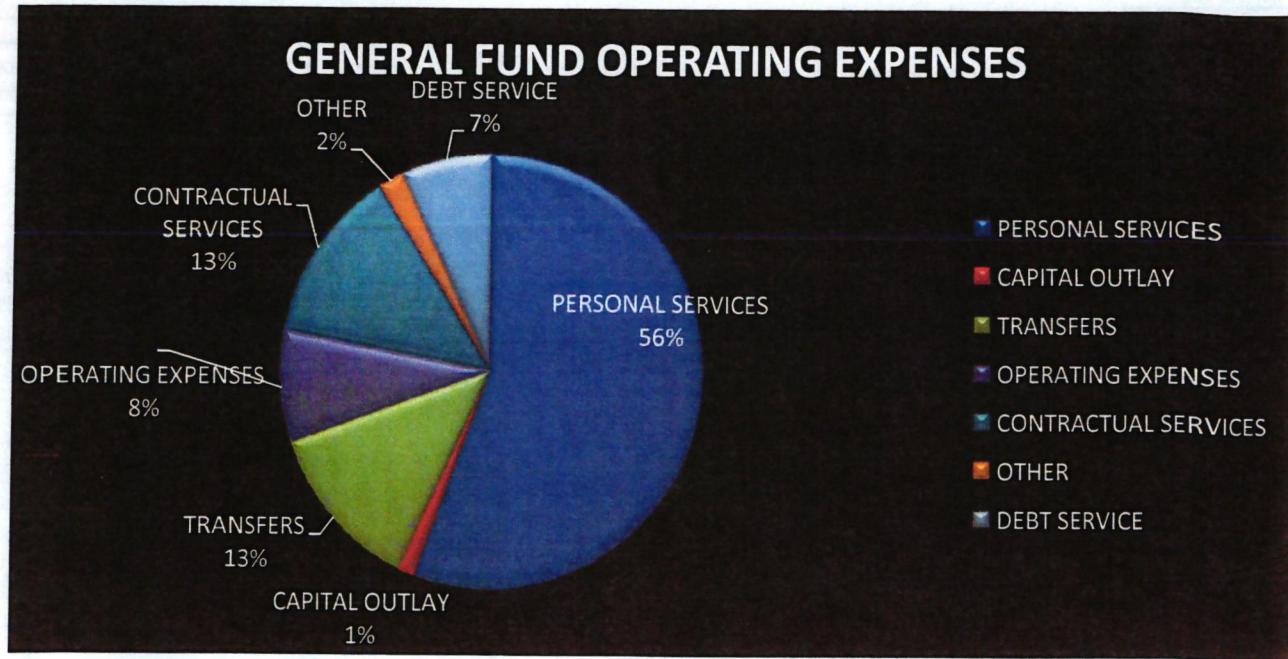
Page: 2

10/3/2011

10:30 am

Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
<b>Fund: 001 - GENERAL FUND</b>					
<b>Revenues</b>					
Total REVENUES	10,329,321	10,696,115	10,696,115	10,139,621	-5.20
<b>Expenditures</b>					
Total EXPENDITURES	10,329,321	10,696,115	10,696,115	10,139,621	-5.20
<b>Surplus/Deficit</b>					
Surplus/Deficit	0	0	0	0	0
<b>Transfers</b>					
Total TRANSFERS	0	0	0	0	0
<b>Other Changes in Fund Balance</b>					
Other Changes in Fund Balance	0	0	0	0	0
<b>Fund Balance</b>					
Fund Balance	0	0	0	0	0



#### TOTAL EXPENDITURES BY FUNCTION

<b>PERSONAL SERVICES</b>	<b>\$ 5,627,795</b>
<b>CAPITAL OUTLAY</b>	<b>\$ 174,200</b>
<b>TRANSFERS</b>	<b>\$ 1,288,400</b>
<b>OPERATING EXPENSES</b>	<b>\$ 806,355</b>
<b>CONTRACTUAL SERVICES</b>	<b>\$ 1,337,972</b>
<b>OTHER</b>	<b>\$ 200,000</b>
<b>DEBT SERVICE</b>	<b>\$ 704,900</b>
<b>TOTAL</b>	<b>\$ 10,139,621</b>

**TOWN OF HIGHLAND BEACH  
CAPITAL OUTLAY REQUESTS  
FISCAL YEAR 2011-2012**

**Dept:** Town Commission

Qty.	Type*	Item Description and Justification	Costs	
			Initial Purchase	Yearly O & M**
2	E	Desktop Computers for Mayor's and Commissioner's Office	\$2,300	
			<b>TOTAL</b>	<b>\$2,300</b>

\* B = Building, I = Improvement, E = Equipment

\*\* 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: 512.100 TOWN CLERK					
Acct Class: 5010 PERSONAL SERVICES					
512.000 REGULAR SALARIES & WAGES	133,757	130,350	130,350	146,100	12.08
521.000 FICA TAXES	10,342	9,975	9,975	11,200	12.28
522.000 RETIREMENT CONTRIBUTIONS	15,959	16,075	16,075	10,900	-32.19
523.000 HEALTH INSURANCE/ALLOWANCE	25,454	27,425	27,425	28,000	2.10
524.000 WORKERS' COMPENSATION	636	704	704	340	-51.70
Total PERSONAL SERVICES	186,147	184,529	184,529	196,540	6.51
Acct Class: 5030 OPERATING EXPENSES					
534.000 OTHER CONTRACTUAL SERVICES	6,256	9,100	9,100	10,000	9.89
540.000 TRAVEL AND PER DIEM	2,810	2,800	2,800	2,500	-10.71
541.100 POSTAGE & FREIGHT	384	600	600	600	0.00
546.000 REPAIRS & MAINTENANCE- GENERAL	0	100	100	100	0.00
549.001 OTH CURR CHG-ADVERTISING	475	500	500	500	0.00
549.009 OTH CURR CHG-ELECTIONS	0	0	0	8,000	0.00
552.000 OPERATING SUPPLIES	3,541	4,200	4,200	4,500	7.14
554.000 BOOKS, DUES, EDUCATION, SUBSCRIPT	1,843	3,000	3,000	2,600	-13.33
Total OPERATING EXPENSES	15,309	20,300	20,300	28,800	41.87
Acct Class: 5060 CAPITAL OUTLAY					
564.000 MACHINERY AND EQUIPMENT	0	3,000	3,000	0	-100.00
Total CAPITAL OUTLAY	0	3,000	3,000	0	-100.00
Total TOWN CLERK	201,456	207,829	207,829	225,340	8.43

**TOWN OF HIGHLAND BEACH  
CAPITAL OUTLAY REQUESTS  
FISCAL YEAR 2011-2012**

**Dept:** Finance Department

Qty.	Type*	Item Description and Justification	Costs	
			Initial Purchase	Yearly O & M**
1	E	Mobile computing device (ie Laptop computer, iPad, Tablet)	\$2,000	
			<b>TOTAL</b>	<b>\$2,000</b>

\* B = Building, I = Improvement, E = Equipment

\*\* 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: 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	368,331	379,125	379,125	390,100	2.89
572.000 INTEREST-LIBRARY BLDG LOAN	37,204	28,815	28,815	20,500	-28.86
572.700 INTEREST-2005 REFUNDING LOAN	65,959	55,170	55,170	44,300	-19.70
Total DEBT SERVICE	721,494	713,110	713,110	704,900	-1.15
Total DEBT PAYMENTS	721,494	713,110	713,110	704,900	-1.15

**TOWN OF HIGHLAND BEACH  
CAPITAL OUTLAY REQUESTS  
FISCAL YEAR 2011-2012**

**Dept:** Public Works

Qty.	Type*	Item Description and Justification	Costs	
			Initial Purchase	Yearly O & M**
1	I	Install new header curbs at the intersection of Bel Lido Drive and State Road A1A. Includes engineering and permitting.	\$15,000	
1	E	Purchase a new high efficiency AC unit for Town Hall. The old AC unit is over 8 years old and could fail at any time. New high efficiency air conditioners use far less electricity and will reduce electrical costs.	\$21,000	
			<b>TOTAL</b>	<b>\$36,000</b>

\* B = Building, I = Improvement, E = Equipment

\*\* 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: 519.300 GENERAL GOVT-NON DEPARTMENTA					
Acct Class: 5030 OPERATING EXPENSES					
531.000 PROFESSIONAL FEES	17,062	14,100	14,100	18,000	27.66
534.000 OTHER CONTRACTUAL SERVICES	2,800	11,100	11,100	29,000	161.26
541.000 COMMUNICATIONS	50,925	44,800	44,800	55,000	22.77
543.000 UTILITY SERVICES	64,153	75,000	75,000	75,000	0.00
544.000 RENTALS AND LEASES	6,889	7,500	7,500	7,500	0.00
545.000 INSURANCE & BONDS	141,993	139,000	139,000	105,000	-24.46
549.000 OTHER CURRENT CHARGES-GENERAL	7,450	8,000	8,000	10,000	25.00
549.006 OTH CURR CHG-TAXES & ASSESSMNT	3,011	4,200	4,200	22,600	438.10
552.000 OPERATING SUPPLIES	17,806	30,000	30,000	15,000	-50.00
552.940 DISASTER PREPARATION SUPPLIES	0	10,000	10,000	10,000	0.00
Total OPERATING EXPENSES	312,090	343,700	343,700	347,100	0.99
Acct Class: 5060 CAPITAL OUTLAY					
562.000 BUILDINGS	22,588	0	0	40,000	0.00
563.000 IMPROVEMENTS OTHER THAN BLDG.	14,874	0	0	0	0.00
564.000 MACHINERY AND EQUIPMENT	0	0	0	11,400	0.00
Total CAPITAL OUTLAY	37,462	0	0	51,400	0.00
Total GENERAL GOVT-NON DEPARTMENTAL	349,552	343,700	343,700	398,500	15.94

## 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	909,165	1,018,670	1,018,670	1,093,000	7.30
514.000 OVERTIME	57,459	20,000	20,000	15,000	-25.00
515.000 SPECIAL PAY	17,920	15,720	15,720	15,720	0.00
515.100 SHIFT DIFFERENTIAL PAY	15,365	19,000	19,000	25,500	34.21
515.200 EDUCATION INCENTIVE PAY	28,000	28,000	28,000	28,000	0.00
521.000 FICA TAXES	80,372	85,940	85,940	91,000	5.89
522.000 RETIREMENT CONTRIBUTIONS	194,818	222,000	222,000	158,000	-28.83
523.000 HEALTH INSURANCE/ALLOWANCE	175,205	201,505	201,505	232,000	15.13
524.000 WORKERS' COMPENSATION	50,399	55,000	55,000	30,000	-45.45
Total PERSONAL SERVICES	1,528,704	1,665,835	1,665,835	1,688,220	1.34
Acct Class: 5030 OPERATING EXPENSES					
531.000 PROFESSIONAL FEES	26,185	10,000	10,000	9,000	-10.00
534.000 OTHER CONTRACTUAL SERVICES	12,677	30,000	30,000	6,500	-78.33
540.000 TRAVEL AND PER DIEM	4,162	10,000	10,000	8,000	-20.00
540.100 TRAINING & DEVELOPMENT	6,618	10,000	10,000	11,330	13.30
541.000 COMMUNICATIONS	33,210	40,000	40,000	40,000	0.00
541.100 POSTAGE & FREIGHT	122	400	400	400	0.00
546.000 REPAIRS & MAINTENANCE- GENERAL	6,956	10,000	10,000	8,000	-20.00
546.100 REPAIRS & MAINTENANCE- VEHICLE	18,973	20,000	20,000	19,875	-0.63
549.013 OTH CURR CHG-ANNUAL PHYSICALS	1,570	5,000	5,000	5,000	0.00
552.000 OPERATING SUPPLIES	29,490	15,000	15,000	15,000	0.00
552.100 UNIFORMS	29,045	9,500	9,500	8,000	-15.79
552.150 UNIFORMS ALLOWANCE	0	17,100	17,100	17,100	0.00
552.400 OPERATING SUPPLIES-GASOLINE	24,205	33,000	33,000	35,000	6.06
554.000 BOOKS, DUES, EDUCATION, SUBSCRIPT	1,582	8,500	8,500	15,550	82.94
Total OPERATING EXPENSES	194,794	218,500	218,500	198,755	-9.04
Acct Class: 5060 CAPITAL OUTLAY					
562.000 BUILDINGS	0	0	0	0	0.00
564.000 MACHINERY AND EQUIPMENT	16,368	31,800	31,800	0	-100.00
Total CAPITAL OUTLAY	16,368	31,800	31,800	0	-100.00
Total POLICE DEPARTMENT	1,739,866	1,916,135	1,916,135	1,886,975	-1.52

## 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
<b>Fund: 001 - GENERAL FUND</b>					
Expenditures					
Dept: 524.000 PROTECTIVE INSPECTION					
Acct Class: 5010 PERSONAL SERVICES					
512.000 REGULAR SALARIES & WAGES	94,131	65,780	65,780	67,800	3.07
521.000 FICA TAXES	7,431	5,035	5,035	5,200	3.28
522.000 RETIREMENT CONTRIBUTIONS	8,757	7,085	7,085	3,700	-47.78
523.000 HEALTH INSURANCE/ALLOWANCE	11,986	12,455	12,455	12,500	0.36
524.000 WORKERS' COMPENSATION	415	441	441	160	-63.72
Total PERSONAL SERVICES	122,721	90,796	90,796	89,360	-1.58
Acct Class: 5030 OPERATING EXPENSES					
531.000 PROFESSIONAL FEES	731	10,000	10,000	4,000	-60.00
534.000 OTHER CONTRACTUAL SERVICES	154,361	149,500	149,500	140,000	-6.35
540.000 TRAVEL AND PER DIEM	0	300	300	300	0.00
541.100 POSTAGE & FREIGHT	546	1,000	1,000	500	-50.00
544.000 RENTALS AND LEASES	1,770	2,100	2,100	1,700	-19.05
552.000 OPERATING SUPPLIES	5,129	5,000	5,000	5,000	0.00
554.000 BOOKS, DUES, EDUCATION, SUBSCRIPT	0	100	100	1,000	900.00
Total OPERATING EXPENSES	162,538	168,000	168,000	152,500	-9.23
Acct Class: 5060 CAPITAL OUTLAY					
563.000 IMPROVEMENTS OTHER THAN BLDG.	1,500	0	0	0	0.00
566.100 SOFTWARE	0	7,500	7,500	7,500	0.00
Total CAPITAL OUTLAY	1,500	7,500	7,500	7,500	0.00
Total PROTECTIVE INSPECTION	286,759	266,296	266,296	249,360	-6.36

**FINAL BUDGET**Page: 16  
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10:30 amTown 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	0.00
Total OPERATING EXPENSES		12,000	12,000	12,000	0.00
Total AMBULANCE SERVICES		12,000	12,000	12,000	0.00

## FINAL BUDGET

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 10:30 am

Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 001 - GENERAL FUND					
Expenditures					
Dept: 571.000 LIBRARIES					
Acct Class: 5010 PERSONAL SERVICES					
512.000 REGULAR SALARIES & WAGES	274,445	314,845	314,845	317,000	0.68
515.200 EDUCATION INCENTIVE PAY	4,000	4,000	4,000	4,000	0.00
521.000 FICA TAXES	21,105	24,395	24,395	24,600	0.84
522.000 RETIREMENT CONTRIBUTIONS	30,242	36,820	36,820	20,500	-44.32
523.000 HEALTH INSURANCE/ALLOWANCE	40,559	70,190	70,190	71,500	1.87
524.000 WORKERS' COMPENSATION	1,288	5,015	5,015	2,000	-60.12
Total PERSONAL SERVICES	371,639	455,265	455,265	439,600	-3.44
Acct Class: 5030 OPERATING EXPENSES					
540.000 TRAVEL AND PER DIEM	1,626	2,250	2,250	2,000	-11.11
541.100 POSTAGE & FREIGHT	101	250	250	250	0.00
544.000 RENTALS AND LEASES	1,623	2,000	2,000	2,000	0.00
549.010 OTH CURR CHG-PROMOTIONS	654	1,250	1,250	1,250	0.00
552.000 OPERATING SUPPLIES	40,117	44,600	44,600	40,000	-10.31
552.100 UNIFORMS	0	500	500	500	0.00
552.900 OPERATING EXP-CHILDRENS PROG	2,191	3,500	3,500	3,500	0.00
554.000 BOOKS, DUES, EDUCATION, SUBSCRIPT	3,563	5,000	5,000	5,500	10.00
Total OPERATING EXPENSES	49,875	59,350	59,350	55,000	-7.33
Acct Class: 5060 CAPITAL OUTLAY					
564.000 MACHINERY AND EQUIPMENT	9,350	6,512	6,512	0	-100.00
566.000 BOOKS, PUBS & LIBRARY MATERIALS	62,754	71,600	71,600	75,000	4.75
566.100 SOFTWARE	0	5,000	5,000	0	-100.00
Total CAPITAL OUTLAY	72,104	83,112	83,112	75,000	-9.76
Total LIBRARIES	493,617	597,727	597,727	569,600	-4.71

## FINAL BUDGET

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10/3/2011

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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
<b>Fund: 001 - GENERAL FUND</b>					
Expenditures					
Dept: 581.000 INTERFUND TRANSFERS					
Acct Class: 5091 TRANSFERS					
581.300 TRANSFER TO WATER FD-DEBT SERV	1,418,217	1,360,960	1,360,960	1,288,400	-5.33
581.400 TRANSFER TO WATER FD - DEFICIT	187,199	0	0	0	0.00
Total TRANSFERS	1,605,416	1,360,960	1,360,960	1,288,400	-5.33
Total INTERFUND TRANSFERS	1,605,416	1,360,960	1,360,960	1,288,400	-5.33

**FINAL BUDGET**Page: 21  
10/3/2011  
10:30 amTown 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	9,858,394	10,731,180	10,731,180	10,139,621	-5.51
Total GENERAL FUND	470,926	-35,065	-35,065	0	0.00

## FINAL BUDGET

Page: 2

10/3/2011

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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					
Expenditures					
Dept: 571.000 LIBRARIES					
Acct Class: 5030 OPERATING EXPENSES					
546.000 REPAIRS & MAINTENANCE- GENERAL	0	2,065	2,065	3,050	47.70
Total OPERATING EXPENSES	0	2,065	2,065	3,050	47.70
Acct Class: 5060 CAPITAL OUTLAY					
563.000 IMPROVEMENTS OTHER THAN BLDG.	0	0	0	0	0.00
564.000 MACHINERY AND EQUIPMENT	1,499	0	0	0	0.00
Total CAPITAL OUTLAY	1,499	0	0	0	0.00
Total LIBRARIES	1,499	2,065	2,065	3,050	47.70
Total Expenditures	1,499	2,065	2,065	3,050	47.70
Total LIBRARY DONATION FUND	65	0	0	0	0.00

## FINAL BUDGET

Page: 4

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10:35 am

Town of Highland Beach

	Prior Year Actual	Current Yr Amended Budget	Current Year Estimate	Next Year Adopted Budget	Budget Percent Change
Fund: 103 - CULTURAL BOARD FUND					
Expenditures					
Dept: 574.000 CULTURAL BOARD					
Acct Class: 5030 OPERATING EXPENSES					
531.000 PROFESSIONAL FEES	1,915	1,500	1,500	0	-100.00
541.100 POSTAGE & FREIGHT	0	0	0	0	0.00
544.000 RENTALS AND LEASES	0	2,000	2,000	0	-100.00
549.010 OTH CURR CHG-PROMOTIONS	1,412	0	0	0	0.00
549.015 OTH CURR CHG-CULTURAL BOARD	0	0	0	0	0.00
552.000 OPERATING SUPPLIES	1,174	2,070	2,070	1,025	-50.48
Total OPERATING EXPENSES	4,502	5,570	5,570	1,025	-81.60
Total CULTURAL BOARD	4,502	5,570	5,570	1,025	-81.60
Total Expenditures	4,502	5,570	5,570	1,025	-81.60
Total CULTURAL BOARD FUND	-4,370	0	0	0	0.00

## 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	619,944	621,995	621,995	620,000	-0.32
514.000 OVERTIME	31,387	31,500	31,500	32,500	3.17
515.100 SHIFT DIFFERENTIAL PAY	5,081	5,500	5,500	6,000	9.09
515.200 EDUCATION INCENTIVE PAY	2,000	2,000	2,000	2,000	0.00
515.500 DISASTER EXP-PERSONAL SERVICES	0	0	0	0	0.00
521.000 FICA TAXES	49,253	50,570	50,570	51,000	0.85
522.000 RETIREMENT CONTRIBUTIONS	68,897	70,100	70,100	53,000	-24.39
523.000 HEALTH INSURANCE/ALLOWANCE	156,879	152,480	152,480	160,000	4.93
524.000 WORKERS' COMPENSATION	27,401	29,645	29,645	16,500	-44.34
526.000 COMPENSATED ABSENCES	7,886	0	0	0	0.00
Total PERSONAL SERVICES	968,728	963,790	963,790	941,000	-2.36
Acct Class: 5030 OPERATING EXPENSES					
531.000 PROFESSIONAL FEES	6,050	10,000	10,000	5,000	-50.00
534.000 OTHER CONTRACTUAL SERVICES	23,367	25,000	25,000	25,000	0.00
540.000 TRAVEL AND PER DIEM	449	1,500	1,500	1,500	0.00
540.100 TRAINING & DEVELOPMENT	0	2,000	2,000	2,000	0.00
541.000 COMMUNICATIONS	5,087	6,000	6,000	6,000	0.00
541.100 POSTAGE & FREIGHT	53	200	200	200	0.00
543.000 UTILITY SERVICES	289,197	320,000	320,000	320,000	0.00
545.000 INSURANCE & BONDS	179,546	181,305	181,305	150,000	-17.27
546.000 REPAIRS & MAINTENANCE- GENERAL	16,924	77,500	77,500	80,000	3.23
546.100 REPAIRS & MAINTENANCE- VEHICLE	836	2,000	2,000	2,000	0.00
546.200 RENEWALS & REPLACEMENTS	0	103,250	103,250	100,000	-3.15
549.000 OTHER CURRENT CHARGES-GENERAL	0	0	0	0	0.00
549.002 OTH CURR GHG-UNEMPLOYMENT COMP	0	0	0	0	0.00
549.003 OTH CURR CHG-LICENSE & PERMITS	3,188	3,400	3,400	4,300	26.47
549.100 ADMINISTRATIVE CHARGES	211,860	246,557	246,557	257,632	4.49
552.000 OPERATING SUPPLIES	215,850	265,068	265,068	265,068	0.00
552.100 UNIFORMS	1,965	2,500	2,500	2,000	-20.00
552.400 OPERATING SUPPLIES-GASOLINE	1,635	3,500	3,500	2,500	-28.57
552.950 OPERATING EXP- DISASTERS	0	0	0	0	0.00
554.000 BOOKS, DUES, EDUCATION, SUBSCRIPT	121	1,000	1,000	4,000	300.00
559.000 DEPRECIATION	927,097	0	0	0	0.00
Total OPERATING EXPENSES	1,883,222	1,250,780	1,250,780	1,227,200	-1.89
Acct Class: 5060 CAPITAL OUTLAY					
562.000 BUILDINGS	0	6,275	6,275	0	-100.00
563.000 IMPROVEMENTS OTHER THAN BLDG.	0	84,183	84,183	0	-100.00
564.000 MACHINERY AND EQUIPMENT	0	120,000	120,000	5,000	-95.83
Total CAPITAL OUTLAY	0	210,458	210,458	5,000	-97.62
Acct Class: 5070 DEBT SERVICE					
571.200 PRINCIPAL- 2000 R.O. WELL LOAN	0	70,840	70,840	0	-100.00
571.500 PRINCIPAL- R.O. STATE LOAN	0	506,133	506,133	520,765	2.89
571.700 PRINCIPAL-2005 REFUNDING LOAN	0	8,650	8,650	8,900	2.89
571.800 PRINCIPAL-R.O. EXPANSION	0	160,950	160,950	166,440	3.41
571.830 PRINCIPAL-A1A DIRECT LOAN	0	32,406	32,406	32,500	0.29
571.850 PRINCIPAL- A1A WATER LINE	0	114,963	114,963	115,000	0.03
572.200 INTEREST- R. O. STATE LOAN	245,930	232,291	232,291	217,665	-6.30
572.500 INTEREST-2000 R.O. WELL LOAN	7,753	748	748	0	-100.00
572.700 INTEREST-2005 REFUNDING LOAN	1,502	1,260	1,260	1,010	-19.84
572.800 INTEREST-R.O. EXPANSION	141,332	135,915	135,915	130,430	-4.04
572.830 INTEREST- A1A DIRECT LOAN	1,877	21,674	21,674	21,700	0.12
572.850 INTEREST-A1A WATER MAIN LINE	26,933	84,902	84,902	85,000	0.12
572.855 INTEREST- CAPITALIZED INTEREST	-45,850	0	0	0	0.00
573.200 OTHER DEBT COST-G O STATE LOAN	0	0	0	0	0.00
573.400 OTHER DEBT COSTS-AMORTIZATION	18,567	0	0	0	0.00

**TOWN OF HIGHLAND BEACH  
CAPITAL OUTLAY REQUESTS  
FISCAL YEAR 2011-2012**

**Dept:** Water System

Qty.	Type*	Item Description and Justification	Costs	
			Initial Purchase	Yearly O & M**
1	S	Install new data collecting system for upgrading and printing out the "MORs" monthly operating reports. Includes software and programming	\$5,000	
			<b>TOTAL</b>	<b>\$5,000</b>

\* B = Building, I = Improvement, E = Equipment

\*\* 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
<b>Fund: 402 - SEWER SYSTEM</b>					
<b>Expenditures</b>					
Dept: 535.000 SEWER SYSTEM OPERATIONS					
Acct Class: 5030 OPERATING EXPENSES					
543.000 UTILITY SERVICES	703,276	33,650	33,650	34,000	1.04
543.100 SEWAGE TREATMENT-CITY OF DELRA	0	741,915	741,915	754,000	1.63
545.000 INSURANCE & BONDS	8,645	9,000	9,000	8,000	-11.11
546.000 REPAIRS & MAINTENANCE- GENERAL	4,286	20,000	20,000	20,000	0.00
546.200 RENEWALS & REPLACEMENTS	0	50,050	50,050	50,050	0.00
549.000 OTHER CURRENT CHARGES-GENERAL	0	0	0	0	0.00
549.100 ADMINISTRATIVE CHARGES	125,926	134,274	134,274	137,928	2.72
552.000 OPERATING SUPPLIES	0	1,400	1,400	600	-57.14
559.000 DEPRECIATION	120,268	0	0	0	0.00
Total OPERATING EXPENSES	962,402	990,289	990,289	1,004,578	1.44
Acct Class: 5060 CAPITAL OUTLAY					
563.000 IMPROVEMENTS OTHER THAN BLDG.	0	49,000	49,000	0	-100.00
564.000 MACHINERY AND EQUIPMENT	0	11,085	11,085	44,000	296.93
Total CAPITAL OUTLAY	0	60,085	60,085	44,000	-26.77
Acct Class: 5090 OTHER USES					
599.000 RESERVE FOR CONTINGENCY	2,800	7,500	7,500	1,000	-86.67
Total OTHER USES	2,800	7,500	7,500	1,000	-86.67
Total SEWER SYSTEM OPERATIONS	965,202	1,057,874	1,057,874	1,049,578	-0.78
Total Expenditures	965,202	1,057,874	1,057,874	1,049,578	-0.78
Total SEWER SYSTEM	27,271	0	0	0	0.00