

# Town of Highland Beach

## 2010 – 2011

### Fiscal Year Budget



*Presented by*  
**The Office of the Town Manager**

Dale S. Sugerman, Town Manager  
Cale D. Curtis, Deputy Finance Director

THE TOWN OF HIGHLAND BEACH  
2010/2011 FISCAL YEAR BUDGET  
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**RESOLUTION NO. 10-012 R**  
**(Revised 9/27/10)**

**A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF HIGHLAND BEACH, FLORIDA, ADOPTING A FINAL MILLAGE RATE OF 3.2542 MILS FOR THE TOWN'S GENERAL OPERATING FUNDS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2010 AND ENDING SEPTEMBER 30, 2011; PROVIDING THAT THE FINAL MILLAGE RATE OF 3.2542 MILS IS 9.76 PERCENT LESS THAN THE COMPUTED ROLLED-BACK RATE OF 3.6062 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, 2010 and ending September 30, 2011, is hereby set at 3.2542 mils, plus .9401 for voted debt service, for a final millage rate of 4.1943.

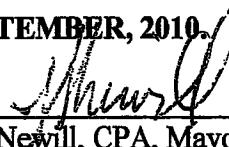
**Section 2.** The final millage rate of 3.2542 is 9.76 percent less than the computed rolled-back rate of 3.6062 mils.

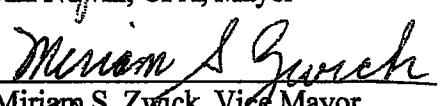
**Section 3.** If any clause, section or other part of this Resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and shall in no way affect the validity of the remaining portions of this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

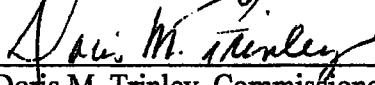
**Section 4.** All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

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

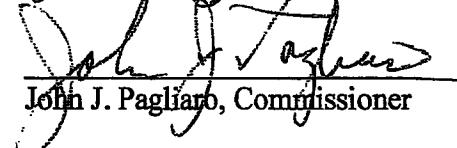
PASSED AND ADOPTED THIS 30<sup>th</sup> DAY OF SEPTEMBER, 2010.

  
Jim Newill, CPA, Mayor

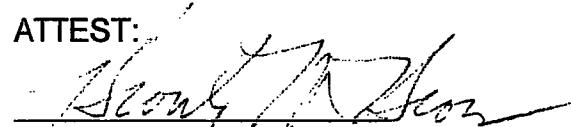
  
Miriam S. Zwick, Vice Mayor

  
Doris M. Trinley, Commissioner

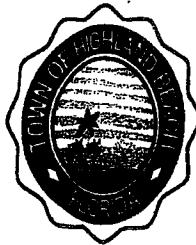
  
John J. Sorrelli, Commissioner

  
John J. Pagliaro, Commissioner

ATTEST:

  
Beverly M. Brown, MMC  
Town Clerk

September 15, 2010



**RESOLUTION NO. 10-013 R**  
**(Revised 9/27/10)**

**A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF HIGHLAND BEACH, FLORIDA, ADOPTING A FINAL BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2010 AND ENDING SEPTEMBER 30, 2011; 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, 2010 and ending September 30, 2011, 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 \$14,141,358 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.

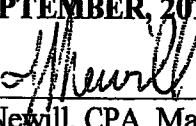
**Section 3.** All funds appropriated for the 2009/2010 fiscal year, which are encumbered, but unexpended as of last day of the fiscal year, shall be deemed reappropriated for the same purposes for the 2010/2011 fiscal year.

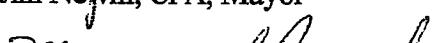
**Section 4.** If any clause, section or other part of this Resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and shall in no way affect the validity of the remaining portions of this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

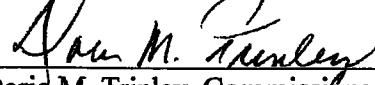
**Section 5.** All Resolutions or parts of Resolutions in conflict herewith are hereby repealed to the extent to such conflict.

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

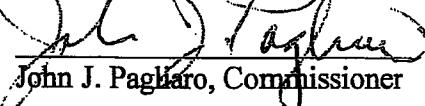
PASSED AND ADOPTED THIS 31<sup>st</sup> DAY OF SEPTEMBER, 2010.

  
Jim Newill, CPA, Mayor

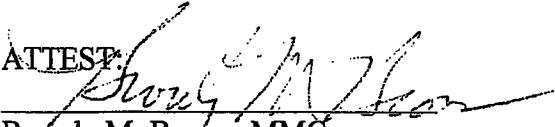
  
Miriam S. Zwick, Vice Mayor

  
Doris M. Trinley, Commissioner

  
John J. Sorrelli, Commissioner

  
John J. Pagliaro, Commissioner

ATTEST:

  
Beverly M. Brown, MMC  
Town Clerk

**TOWN OF HIGHLAND BEACH**  
**MILLAGE CALCULATION**  
**FY 2008/2009 - FY 2010/2011**

	A	B	C		D
			NO CHANGE MILLS	DECREASE .10 MILLS	
	PRIOR YEARS				
	FISCAL YEAR 2008-2009	FISCAL YEAR 2009-2010	FISCAL YEAR 2010-2011	FISCAL YEAR 2010-2011	
1.)					
2.)	TAXABLE VALUE- DR420	2,142,803,286	1,932,060,374	1,816,826,131	1,816,826,131
3.)	FINAL GROSS TAXABLE VALUE	2,140,106,933	1,932,060,374	N/A	N/A
4.)	MILLAGE GEN. OPERATING	3.4042	3.3542	3.3542	3.2542
5.)	MILLAGE DEBT SERVICE-HISTORICAL				
a.	SUNTRUST RO LOAN	0.0698	0.0773	0.0411	0.0411
b.	BOFA LIBRARY LOAN	0.1447	0.1547	0.1599	0.1599
c.	STATE LOAN-HISTORICAL	0.2313	0.2562	0.2728	0.2728
d. Ref. 2008	STATE LOAN-REMAINING	-	0.1414	0.1505	0.1505
e. Ref. 2008	2007 BOFA PROM NOTE	-	0.1598	0.1702	0.1702
f. Ref. 2008	A1A STATE LOAN-ARRA	-	0.1080	0.1146	0.1146
g. Ref. 2008	A1A STATE LOAN-DIRECT	-	0.0209	0.0310	0.0310
6.)	<b>SUB-TOTAL DEBT SERVICE</b>	<b>0.4458</b>	<b>0.9183</b>	<b>0.9401</b>	<b>0.9401</b>
7.)	RATE	3.8500	4.2725	4.2943	4.1943
8.)	TAXES LEVIED OPERATING	7,294,531	6,480,517	6,093,998	5,912,316
9.)	TAXES LEVIED DEBT SERVICE	955,262	1,774,211	1,707,998	1,707,998
10.)	TOTAL TAXES	8,249,793	8,254,728	7,801,996	7,620,314
		x96%	x96%	x96%	x96%
11.)	TAXES LEVIED OPERATING @96%	7,002,750	6,221,296	5,850,238	5,675,823
12.)	TAXES LEVIED DEBT SERVICE @ 96%	917,051	1,703,243	1,639,678	1,639,678
13.)	<b>AD VALOREM TAXES-FINAL/DR-420</b>	<b>7,919,801</b>	<b>7,924,539</b>	<b>7,489,917</b>	<b>7,315,501</b>

**TOWN OF HIGHLAND BEACH**  
**REVENUE COMPARISON - F/Y 09-10 AND F/Y 10-11**

FUND	REVENUE SOURCE	PROPOSED 2009 - 2010 BUDGET	ADOPTED 2010 - 2011 BUDGET
<b>GENERAL FUND</b>	CURRENT AD VALOREM TAXES	7,936,744	7,315,501
	LOCAL OPTION GAS TAX	31,000	33,600
	FRANCHISES FEES	749,000	785,000
	OCCUPATIONAL LICENSES	1,200	1,200
	BUILDING PERMITS	255,000	269,000
	INTER GOVT REVENUE	320,741	377,460
	GARBAGE/SOLID WASTE	492,000	468,000
	CHARGES FOR SERVICES	3,000	4,350
	FINES AND FORFEITURES	25,000	18,555
	INTEREST	137,245	63,000
	MISCELLANEOUS REVENUES	272,060	307,857
	TRANSFER FROM WATER FUND	0	0
	APPROPRIATION FROM RESERVE	<u>482,643</u>	<u>1,052,592</u>
<b>TOTAL GENERAL FUND</b>		<b>10,705,633</b>	<b>10,696,115</b>
<b>LIBRARY DONATION FUND</b>	LIBRARY DONATIONS	<u>7,200</u>	<u>2,065</u>
<b>TOTAL LIBRARY DONATION</b>		<b>7,200</b>	<b>2,065</b>
<b>CULTURAL BOARD FUND</b>	CULTURAL BOARD FUND REVENUES	<u>10,300</u>	<u>5,570</u>
<b>TOTAL CULTURAL BOARD FUND</b>		<b>10,300</b>	<b>5,570</b>
<b>LAW ENFORCEMENT TRUST</b>	LAW ENFORCEMENT TRUST REVENUES	<u>4,100</u>	<u>4,060</u>
<b>TOTAL LAW ENFORCE. TRUST FUND</b>		<b>4,100</b>	<b>4,060</b>
<b>UTILITIES FUND</b>			
<b>WATER DEPT</b>	WATER UTILITY REVENUE	2,065,000	2,147,680
	CHARGES FOR SERVICES	30,720	30,720
	INTEREST	2,500	1,000
	MISCELLANEOUS REVENUES	127,926	136,274
	DEBT PROCEEDS	3,392,897	0
	TRANS FROM GENERAL FUND-G.O. DEBT SERVICE	1,418,217	1,360,960
	TRANS FROM GENERAL FUND-DEFICIT	75,842	0
	APPROPRIATION FROM RESERVE	<u>0</u>	<u>60,000</u>
<b>TOTAL WATER- REGULAR</b>	GRAND TOTAL WATER FUND	<b>7,113,102</b>	<b>3,736,634</b>
<b>SEWER DEPT</b>	SEWER UTILITY REVENUE	990,000	1,001,000
	INTEREST	15,000	8,000
	APPROPRIATION FROM RESERVE	80,000	48,874
<b>TOTAL SEWER DEPT</b>		<b>1,085,000</b>	<b>1,057,874</b>
<b>TOTAL UTILITIES FUNDS</b>		<b>8,198,102</b>	<b>4,794,508</b>
<b>TOTAL ALL FUNDS</b>		<b>18,925,335</b>	<b>15,502,318</b>
<b>LESS INTERFUND TRANSFERS</b>		<b>-1,494,059</b>	<b>-1,360,960</b>
<b>GRAND TOTAL</b>		<b>17,431,276</b>	<b>14,141,358</b>

**TOWN OF HIGHLAND BEACH**  
**EXPENDITURE COMPARISON - F/Y 09-10 AND F/Y 10-11**

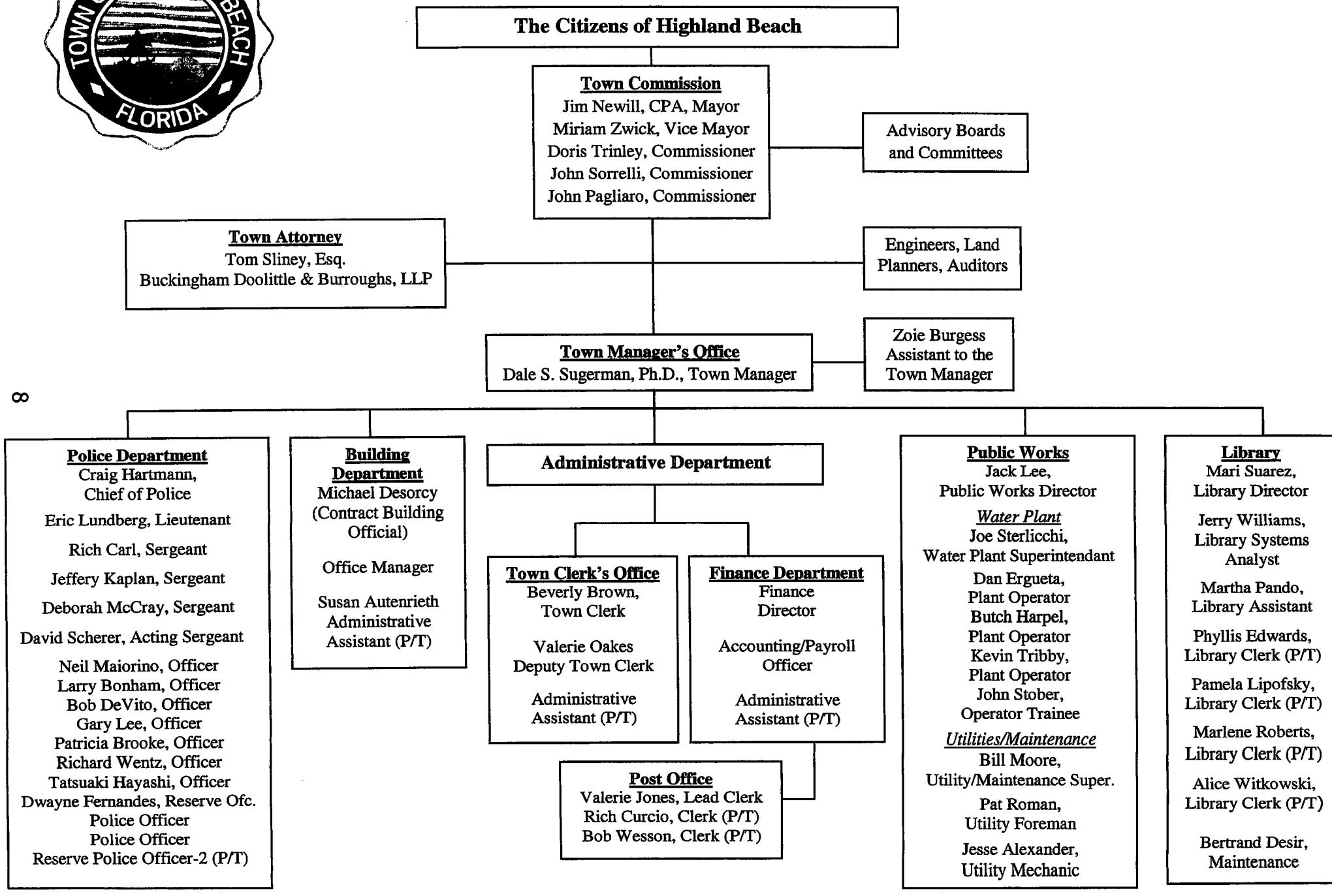
FUND	COST CENTER	PROPOSED 2009 - 2010 BUDGET	ADOPTED 2010 - 2011 BUDGET
<b>GENERAL FUND</b>	TOWN COMMISSION	174,100	145,866
	TOWN MANAGER	312,890	325,394
	TOWN CLERK	203,505	207,829
	FINANCE	262,040	296,597
	LEGAL COUNSEL	220,000	188,000
	DEBT SERVICE	721,700	713,110
	PUBLIC WORKS	242,437	217,000
	POST OFFICE	118,725	119,350
	OTHER GENERAL GOVERNMENT	445,100	343,800
	LAW ENFORCEMENT	1,912,880	1,909,635
	DELRAY BEACH FIRE/RESCUE	2,908,130	2,981,041
	PROTECTIVE INSPECTION	323,037	266,296
	AMBULANCE & RESCUE	12,000	12,000
	REFUSE COLLECTION	458,000	421,000
	LIBRARY	497,030	596,527
	INTERFUND TRANSFER- DEBT SERVICE	1,418,217	1,360,960
	INTERFUND TRANSFER- WATER FUND DEFECIT	75,842	0
	RESERVE FOR CONTINGENCY	400,000	591,710
<b>TOTAL GENERAL FUND</b>	<b>TOTAL GENERAL FUND</b>	<b>10,705,633</b>	<b>10,696,115</b>
<b>LIBRARY DONATION FUND</b>	<b>LIBRARY EXPENDITURES</b>	<b>7,200</b>	<b>2,065</b>
<b>TOTAL LIBRARY DONATION</b>	<b>TOTAL LIBRARY DONATION FUND</b>	<b>7,200</b>	<b>2,065</b>
<b>CULTURAL BOARD FUND</b>	<b>CULTURAL BOARD FUND EXPENDITURES</b>	<b>10,300</b>	<b>5,570</b>
<b>TOTAL CULTURAL BOARD</b>	<b>TOTAL CULTURAL BOARD FUND</b>	<b>10,300</b>	<b>5,570</b>
<b>LAW ENFORCEMENT TRUST</b>	<b>LAW ENFORCEMENT TRUST FUND EXPENDITURES</b>	<b>4,100</b>	<b>4,060</b>
<b>TOTAL LAW ENFORCE. TRUST</b>	<b>TOTAL LAW ENFORCEMENT TRUST FUND</b>	<b>4,100</b>	<b>4,060</b>
<b>UTILITIES FUND</b>			
<b>WATER DEPT</b>	WATER EXPENDITURES-REGULAR	5,684,957	2,335,697
	WATER EXPENDITURES-DEBT SERVICE	1,428,145	1,370,732
	RESERVE FOR CONTINGENCY	0	30,205
<b>TOTAL WATER DEPT</b>	<b>TOTAL WATER FUND</b>	<b>7,113,102</b>	<b>3,736,634</b>
<b>SEWER DEPT</b>	SEWER EXPENDITURES	1,079,071	1,050,374
	RESERVE FOR CONTINGENCY	5,929	7,500
<b>TOTAL SEWER DEPT</b>	<b>TOTAL SEWER</b>	<b>1,085,000</b>	<b>1,057,874</b>
<b>TOTAL UTILITIES FUNDS</b>	<b>TOTAL UTILITIES FUND-REGULAR EXPENDITURES</b>	<b>8,198,102</b>	<b>4,794,508</b>
<b>TOTAL ALL FUNDS</b>	<b>TOTAL ALL GOVERNMENTAL FUNDS</b>	<b>18,925,335</b>	<b>15,502,318</b>
<b>LESS INTERFUND TRANSFERS</b>		<b>-1,494,059</b>	<b>-1,360,960</b>
<b>GRAND TOTAL</b>	<b>GRAND TOTAL- REGULAR BUDGET</b>	<b>17,431,276</b>	<b>14,141,358</b>



# TOWN OF HIGHLAND BEACH

## Organization Chart

October 2010



## BUDGET WORKSHEET

 Page: 1  
 10/1/2010  
 8:35 am

Town of Highland Beach

	Prior Year Actual	Current Year			Estimated Total	(6)	(7)	(8)
		Original Budget	Amended Budget	Actual Thru April		Requested	Recommended	Adopted
Month: 4/30/2010								
Fund: 001 - GENERAL FUND								
Revenues								
Dept: 310.000 REVENUES								
Acct Class: 1010 CASH AND CASH EQUIVALENTS								
334.390 STATE GRANT-OTHER PHYSICAL ENV	184,387	0	0	7,316	0	0	0	0
CASH AND CASH EQUIVALENTS	184,387	0	0	7,316	0	0	0	0
Acct Class: 3100 TAXES								
311.000 CURRENT AD VALOREM TAXES	7,938,812	7,936,744	7,936,744	7,645,974	0	7,366,889	7,402,709	7,315,501
312.000 LOCAL OPTIONAL GAS TAX	33,967	31,000	31,000	13,954	0	27,100	33,600	33,600
313.100 FRANCHISE FEES-FPL	489,055	460,000	460,000	182,320	0	460,000	460,000	460,000
313.400 FRANCHISE FEES-FPU	5,039	5,000	5,000	10,009	0	6,000	20,000	20,000
313.600 COMMUNICATIONS SERVICE TAX	330,833	284,000	284,000	158,964	0	314,000	305,000	305,000
TAXES	8,797,706	8,716,744	8,716,744	8,011,221	0	8,173,989	8,221,309	8,134,101
Acct Class: 3200 LICENSES AND PERMITS								
321.400 BUSINESS REGISTRATIONS	1,030	1,200	1,200	816	0	1,200	1,200	1,200
322.000 BUILDING PERMITS	248,399	255,000	255,000	165,390	0	269,000	269,000	269,000
LICENSES AND PERMITS	249,429	256,200	256,200	166,206	0	270,200	270,200	270,200
Acct Class: 3300 INTERGOVERNMENTAL								
335.120 STATE REVENUE SHARING PROCEEDS	73,924	72,000	72,000	42,985	0	73,000	78,000	78,000
335.150 ALCOHOLIC BEVERAGE LICENSES	641	641	641	0	0	645	645	645
335.180 LOCAL GOVT HALF-CENT SALES TAX	256,521	235,000	235,000	132,187	0	265,000	263,000	263,000
335.190 MOTOR FUEL TAX REBATE	1,369	1,100	1,100	0	0	1,100	1,100	1,100
335.195 RECYCLING REVENUE SHARING PROG	0	0	0	7,349	0	11,800	11,800	11,800
335.210 FDOT- STREETLIGHT SUBSIDY	0	0	0	0	0	0	12,915	12,915
38.000 SHARE COUNTY OCCUPATIONAL LIC.	13,212	12,000	12,000	2,758	0	10,000	10,000	10,000
INTERGOVERNMENTAL	345,667	320,741	320,741	185,279	0	361,545	377,460	377,460
Acct Class: 3400 CHARGES FOR SERVICES								
341.900 ZONING FEES, BOARD REVIEW FEES	0	1,000	1,000	500	0	500	500	500
341.910 SALE OF MAPS, PUBS. & BOOKS	45	0	0	0	0	0	0	0
341.920 CERTIFICATION,COPYS,LIEN SRCH	3,264	2,000	2,000	2,617	0	3,750	3,750	3,750
343.400 GARBAGE/SOLID WASTE REVENUE	476,578	492,000	492,000	241,697	0	492,000	468,000	468,000
343.900 LOT MOWING	0	0	0	0	0	0	100	100
CHARGES FOR SERVICES	479,887	495,000	495,000	244,814	0	496,250	472,350	472,350
Acct Class: 3500 FINES AND FORFEITURES								
351.000 COURT FINES	11,109	12,500	12,500	5,596	0	8,400	8,400	8,400
351.100 MISC POLICE INCOME	2,221	3,500	3,500	1,650	0	2,770	2,770	2,770
352.000 LIBRARY FINES & FEES	6,273	9,000	9,000	4,414	0	7,385	7,385	7,385
354.200 VIOLATION OF LOCAL ORDINANCES	0	0	0	0	0	0	0	0
FINES AND FORFEITURES	19,603	25,000	25,000	11,660	0	18,555	18,555	18,555
Acct Class: 3600 MISCELLANEOUS REVENUES								
361.000 INTEREST ON INVESTMENTS	103,874	110,000	110,000	34,189	0	60,000	60,000	60,000

## BUDGET WORKSHEET

 Page: 2  
 10/1/2010  
 8:35 am

Town of Highland Beach

Month: 4/30/2010	Prior Year Actual	Current Year			(6) Estimated Total	(7) Requested	(8) Recommended	(9) Adopted					
		Original Budget	Amended Budget	Actual Thru April									
Fund: 001 - GENERAL FUND													
Revenues													
Dept: 310.000 REVENUES													
Acct Class: 3600 MISCELLANEOUS REVENUES													
361.100 INVESTMENT EARNINGS- TAX COLL.	3,166	10,000	10,000	1,363	0	3,000	3,000	3,000					
361.200 INTEREST - OTHER	0	0	0	0	0	0	0	0					
361.250 INTEREST-A1A SUBSIDY	0	17,245	17,245	0	0	0	0	0					
361.350 NET INCREASE(DECREASE) FAIR VA	-26,628	0	0	24,577	0	0	0	0					
362.000 RENT- U.S. POSTAL STATION	25,000	25,000	25,000	12,500	0	25,000	25,000	25,000					
362.200 LEASE-SPRINT PCS	25,200	25,200	25,200	25,200	0	25,200	25,200	25,200					
364.000 DISPOSITION OF FIXED ASSETS	4,416	0	0	0	0	0	100	100					
366.100 LIBRARY DONATIONS	0	0	0	0	0	1,000	1,000	1,000					
369.100 ADMINISTRATIVE REIMBURSEMENTS	110,010	211,860	211,860	123,585	0	232,757	246,557	246,557					
369.200 MISCELLANEOUS LIBRARY REVENUE	0	0	0	0	0	0	0	0					
369.300 INSURANCE REIMBURSEMENTS	7,770	0	0	12,227	0	0	0	0					
369.400 OTHER MISCELLANEOUS REVENUES	141,914	10,000	10,000	4,891	0	10,000	10,000	10,000					
MISCELLANEOUS REVENUES	394,722	409,305	409,305	238,532	0	356,957	370,857	370,857					
Acct Class: 3800 OTHERS SOURCES-NON-REVENUE													
384.100 PROCEEDS FRM STATE LOAN FUND	0	0	0	0	0	0	0	0					
389.900 APPROPRIATION FROM RESERVE	0	482,643	697,861	0	0	0	1,052,592	1,052,592					
OTHERS SOURCES-NON-REVENUE	0	482,643	697,861	0	0	0	1,052,592	1,052,592					
REVENUES	10,471,401	10,705,633	10,920,851	8,865,028	0	9,677,496	10,783,323	10,696,115					

## BUDGET WORKSHEET

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Town of Highland Beach

	Prior Year Month: 4/30/2010	Current Year				(6)	(7)	(8)	
		Original Budget Actual	Amended Budget	Actual Thru April	Estimated Total	Requested	Recommended	Adopted	
Fund: 001 - GENERAL FUND									
Revenues									
	Total Revenues	10,471,401	10,705,633	10,920,851	8,865,028	0	9,677,496	10,783,323	10,696,115
Expenditures									
Dept: 511.000 TOWN COMMISSION									
Acct Class: 5010 PERSONAL SERVICES									
	511.000 EXECUTIVE SALARIES AND WAGES	63,000	63,000	63,000	36,750	0	63,000	63,000	63,000
	521.000 FICA TAXES	4,820	4,820	4,820	2,811	0	4,820	4,820	4,820
	522.000 RETIREMENT CONTRIBUTIONS	6,206	6,210	9,710	4,155	0	11,760	11,760	11,760
	24.000 WORKERS' COMPENSATION	380	320	320	227	0	336	336	336
	PERSONAL SERVICES	74,406	74,350	77,850	43,943	0	79,916	79,916	79,916
Acct Class: 5030 OPERATING EXPENSES									
	531.000 PROFESSIONAL FEES	93,684	34,500	31,000	11,493	0	7,500	7,500	7,500
	540.000 TRAVEL AND PER DIEM	9,630	12,500	12,500	479	0	10,000	10,000	10,000
	541.100 POSTAGE & FREIGHT	728	2,500	2,500	36	0	1,200	1,200	1,200
	549.001 OTH CURR CHG-ADVERTISING	3,840	5,000	5,000	175	0	5,000	5,000	5,000
	549.004 OTH CURR CHG-COMM. REINVEST.	3,107	7,500	7,500	2,581	0	5,000	5,000	5,000
	549.005 OTH CURR CHG-PRINTING & PUBS	19,349	20,000	20,000	6,021	0	12,000	20,000	20,000
	549.008 OTH CURR CHG-GIFTS & AWARDS	6,909	7,500	7,500	4,365	0	7,500	7,500	7,500
	549.010 OTH CURR CHG-PROMOTIONS	2,000	2,500	2,500	300	0	2,500	2,500	2,500
	552.000 OPERATING SUPPLIES	1,872	2,500	2,500	277	0	2,000	2,000	2,000
	552.300 OPERATING SUPPLIES-HIST. COMM	0	250	250	0	0	250	250	250
	554.000 BOOKS, DUES, EDUCATION, SUBSCRIPT	4,526	5,000	5,000	4,495	0	5,000	5,000	5,000
	OPERATING EXPENSES	145,645	99,750	96,250	30,222	0	57,950	65,950	65,950
	TOWN COMMISSION	220,051	174,100	174,100	74,165	0	137,866	145,866	145,866

## BUDGET WORKSHEET

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Town of Highland Beach

Month: 4/30/2010	Prior Year Actual	Current Year			(6) Estimated Total	(7) Requested	(8) Recommended	Adopted					
		Original Budget	Amended Budget	Actual Thru April									
Fund: 001 - GENERAL FUND													
Expenditures													
Dept: 512.000 TOWN MANAGER													
Acct Class: 5010 PERSONAL SERVICES													
512.000 REGULAR SALARIES & WAGES	183,974	193,215	193,215	107,825	0	207,335	207,335	202,870					
514.000 OVERTIME	89	0	200	59	0	100	100	100					
515.200 EDUCATION INCENTIVE PAY	4,000	8,000	8,000	8,000	0	8,000	8,000	8,000					
515.500 DISASTER EXP-PERSONAL SERVICES	0	0	0	0	0	0	0	0					
521.000 FICA TAXES	13,058	15,395	15,395	7,279	0	16,475	16,475	16,140					
522.000 RETIREMENT CONTRIBUTIONS	21,487	22,000	22,000	12,505	0	24,165	24,165	23,650					
522.100 DEFERRED COMP CONTRIBUTIONS	19,850	20,685	20,685	11,754	0	22,195	22,195	21,715					
523.000 HEALTH INSURANCE/ALLOWANCE	21,620	20,330	21,330	10,054	0	19,510	24,105	24,105					
524.000 WORKERS' COMPENSATION	1,129	965	965	724	0	1,014	1,014	1,014					
PERSONAL SERVICES	265,207	280,590	281,790	158,200	0	298,794	303,389	297,594					
Acct Class: 5030 OPERATING EXPENSES													
531.000 PROFESSIONAL FEES	250	5,000	3,800	250	0	2,500	2,500	2,500					
540.000 TRAVEL AND PER DIEM	4,835	4,800	4,800	335	0	4,800	4,800	4,800					
540.100 TRAINING & DEVELOPMENT	1,716	3,000	3,000	834	0	3,000	3,000	3,000					
541.100 POSTAGE & FREIGHT	222	300	300	69	0	300	300	300					
544.000 RENTALS AND LEASES	5,500	6,000	6,000	3,500	0	6,000	6,000	6,000					
545.000 INSURANCE & BONDS	1,056	1,200	1,200	1,056	0	1,200	1,200	1,200					
546.100 REPAIRS & MAINTENANCE- VEHICLE	125	1,000	1,000	0	0	1,000	1,000	1,000					
549.008 OTH CURR CHG-GIFTS & AWARDS	2,478	2,500	2,500	0	0	2,500	2,500	2,500					
552.000 OPERATING SUPPLIES	2,131	2,000	2,000	715	0	2,000	2,000	2,000					
552.400 OPERATING SUPPLIES-GASOLINE	978	1,500	1,500	709	0	1,500	1,500	1,500					
554.000 BOOKS, DUES, EDUCATION, SUBSCRIPT	2,727	3,500	3,500	1,838	0	3,000	3,000	3,000					
OPERATING EXPENSES	22,018	30,800	29,600	9,306	0	27,800	27,800	27,800					
Acct Class: 5060 CAPITAL OUTLAY													
564.000 MACHINERY AND EQUIPMENT	1,222	1,500	1,500	1,194	0	0	0	0					
CAPITAL OUTLAY	1,222	1,500	1,500	1,194	0	0	0	0					
TOWN MANAGER	288,447	312,890	312,890	168,700	0	326,594	331,189	325,394					

## BUDGET WORKSHEET

Town of Highland Beach

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Month: 4/30/2010	Prior Year Actual	Current Year			(6) Estimated Total	(7) Requested	(8) Recommended				
		Original Budget	Amended Budget	Actual Thru April							
Fund: 001 - GENERAL FUND											
Expenditures											
Dept: 512.100 TOWN CLERK											
Acct Class: 5010 PERSONAL SERVICES											
512.000 REGULAR SALARIES & WAGES	113,313	132,810	132,810	73,825	0	145,830	133,030				
	0	0	0	0	0	0	0				
515.500 DISASTER EXP-PERSONAL SERVICES											
	8,775	10,160	10,160	5,713	0	11,160	10,180				
521.000 FICA TAXES											
	13,938	14,980	14,980	7,603	0	18,770	16,500				
522.000 RETIREMENT CONTRIBUTIONS											
	22,208	25,585	25,585	14,876	0	24,750	27,425				
523.000 HEALTH INSURANCE/ALLOWANCE											
	815	670	670	478	0	704	704				
524.000 WORKERS' COMPENSATION											
	159,049	184,205	184,205	102,495	0	201,214	187,839				
PERSONAL SERVICES											
Acct Class: 5030 OPERATING EXPENSES											
534.000 OTHER CONTRACTUAL SERVICES	3,985	7,000	7,000	3,891	0	9,100	9,100				
	4,209	1,500	3,000	1,417	0	2,500	2,500				
540.000 TRAVEL AND PER DIEM											
	483	700	700	295	0	600	600				
541.100 POSTAGE & FREIGHT											
	0	100	100	0	0	0	100				
546.000 REPAIRS & MAINTENANCE-GENERAL											
	0	1,000	1,000	0	0	1,000	500				
549.001 OTH CURR CHG-ADVERTISING											
	0	5,000	5,000	520	0	4,500	4,500				
552.000 OPERATING SUPPLIES											
	4,937	5,000	5,000	520	0	4,500	4,500				
554.000 BOOKS, DUES, EDUCATION, SUBSCRIPT											
OPERATING EXPENSES											
Acct Class: 5060 CAPITAL OUTLAY											
564.000 MACHINERY AND EQUIPMENT	3,042	0	0	0	0	5,000	3,000				
	7,893	0	0	0	0	0	0				
566.100 SOFTWARE											
CAPITAL OUTLAY											
TOWN CLERK	10,935	0	0	0	0	5,000	3,000				
	185,013	203,505	203,505	110,031	0	226,914	211,139				
							207,829				

# **TOWN OF HIGHLAND BEACH CAPITAL OUTLAY REQUESTS FISCAL YEAR 2010-2011**

**Dept:** Town Clerk

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

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

## BUDGET WORKSHEET

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Town of Highland Beach

Month: 4/30/2010	Prior Year Actual	Current Year			(6) Estimated Total	(7) Requested	(8) Recommended				
		Original Budget	Amended Budget	Actual Thru April							
Fund: 001 - GENERAL FUND											
Expenditures											
Dept: 513.000 FINANCE											
Acct Class: 5010 PERSONAL SERVICES											
512.000 REGULAR SALARIES & WAGES	67,796	84,790	84,790	44,417	0	90,985	135,200				
514.000 OVERTIME	367	250	250	0	0	400	400				
515.200 EDUCATION INCENTIVE PAY	2,000	2,000	2,000	2,000	0	2,000	2,000				
515.500 DISASTER EXP-PERSONAL SERVICES	0	0	0	0	0	0	0				
521.000 FICA TAXES	4,835	6,660	6,660	3,306	0	7,145	10,665				
522.000 RETIREMENT CONTRIBUTIONS	7,490	8,355	8,355	4,035	0	9,920	16,950				
523.000 HEALTH INSURANCE/ALLOWANCE	20,436	20,360	20,360	10,590	0	20,100	45,165				
524.000 WORKERS' COMPENSATION	442	425	425	313	0	447	447				
PERSONAL SERVICES	103,366	122,840	122,840	64,661	0	130,997	210,827				
Acct Class: 5030 OPERATING EXPENSES											
532.000 ACCOUNTING AND AUDITING	28,035	30,000	33,500	33,500	0	33,000	33,000				
534.000 OTHER CONTRACTUAL SERVICES	82,561	75,000	79,633	38,980	0	81,000	25,500				
540.000 TRAVEL AND PER DIEM	2,622	3,500	2,500	83	0	3,500	3,500				
540.100 TRAINING & DEVELOPMENT	0	2,000	2,000	540	0	3,000	3,000				
541.100 POSTAGE & FREIGHT	2,176	2,600	2,600	1,333	0	2,400	2,400				
544.000 RENTALS AND LEASES	2,100	2,100	2,100	948	0	2,100	2,100				
545.000 INSURANCE & BONDS	354	600	600	354	0	400	400				
546.000 REPAIRS & MAINTENANCE- GENERAL	3,287	3,900	3,900	3,287	0	4,000	4,000				
549.005 OTH CURR CHG-PRINTING & PUBS	0	0	0	0	0	0	0				
552.000 OPERATING SUPPLIES	9,771	9,000	6,500	1,536	0	6,000	6,000				
54.000 BOOKS, DUES, EDUCATION, SUBSCRIPT	4,810	8,800	8,800	5,101	0	5,500	8,000				
OPERATING EXPENSES	135,716	137,500	142,133	85,662	0	140,900	87,900				
cct Class: 5060 CAPITAL OUTLAY											
54.000 MACHINERY AND EQUIPMENT	2,395	1,700	1,700	1,296	0	0	0				
CAPITAL OUTLAY	2,395	1,700	1,700	1,296	0	0	0				
FINANCE	241,477	262,040	266,673	151,619	0	271,897	298,727				
							296,597				

## BUDGET WORKSHEET

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Town of Highland Beach

Month: 4/30/2010	Prior Year Actual	Current Year			(6) Estimated Total	(7) Requested	(8) Recommended	(9) Adopted					
		Original Budget	Amended Budget	Actual Thru April									
Fund: 001 - GENERAL FUND													
Expenditures													
Dept: 514.000 LEGAL COUNSEL													
Acct Class: 5030 OPERATING EXPENSES													
531.100 PROFESSIONAL FEES- GEN LEGAL	90,000	90,000	90,000	54,000	0	108,000	108,000	108,000					
531.200 PROFESSIONAL FEES- LITIGATION	89,534	90,000	90,000	43,343	0	90,000	60,000	60,000					
531.300 PROFESSIONAL FEES- LEGAL OTHER	42,637	40,000	40,000	18,317	0	40,000	20,000	20,000					
OPERATING EXPENSES	222,171	220,000	220,000	115,660	0	238,000	188,000	188,000					
LEGAL COUNSEL	222,171	220,000	220,000	115,660	0	238,000	188,000	188,000					

## BUDGET WORKSHEET

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Town of Highland Beach

Month: 4/30/2010	Prior Year Actual	Current Year			(6) Estimated Total	(7) Requested	(8) Recommended				
		Original Budget	Amended Budget	Actual Thru April							
<b>Fund: 001 - GENERAL FUND</b>											
<b>Expenditures</b>											
Dept: 517.000 DEBT PAYMENTS											
Acct Class: 5070 DEBT SERVICE											
571.000 PRINCIPAL-LIBRARY BLDG LOAN	250,000	250,000	250,000	145,833	0	250,000	250,000				
571.700 PRINCIPAL-2005 REFUNDING LOAN	357,755	368,440	368,440	186,196	0	379,125	379,125				
572.000 INTEREST-LIBRARY BLDG LOAN	45,772	37,400	37,400	22,736	0	28,815	28,815				
572.700 INTEREST-2005 REFUNDING LOAN	76,535	65,860	65,860	35,902	0	55,170	55,170				
DEBT SERVICE	730,062	721,700	721,700	390,667	0	713,110	713,110				
DEBT PAYMENTS	730,062	721,700	721,700	390,667	0	713,110	713,110				

## BUDGET WORKSHEET

Town of Highland Beach

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Month: 4/30/2010	Prior Year Actual	Current Year			(6) Estimated Total	(7) Requested	(8) Recommended				
		Original Budget	Amended Budget	Actual Thru April							
Fund: 001 - GENERAL FUND											
Expenditures											
Dept: 519.000 PUBLIC WORKS											
Acct Class: 5010 PERSONAL SERVICES											
512.000 REGULAR SALARIES & WAGES	79,946	80,652	80,652	48,052	0	18,510	0				
515.500 DISASTER EXP-PERSONAL SERVICES	0	0	0	0	0	0	0				
521.000 FICA TAXES	6,001	6,170	6,170	3,603	0	1,420	0				
522.000 RETIREMENT CONTRIBUTIONS	8,113	7,585	7,585	3,900	0	2,020	0				
523.000 HEALTH INSURANCE/ALLOWANCE	30,948	31,900	31,900	18,511	0	900	0				
524.000 WORKERS' COMPENSATION	7,595	5,930	5,930	4,451	0	300	0				
PERSONAL SERVICES	132,603	132,237	132,237	78,517	0	23,150	0				
Acct Class: 5030 OPERATING EXPENSES											
531.000 PROFESSIONAL FEES	4,648	5,000	5,000	2,337	0	5,000	5,000				
534.000 OTHER CONTRACTUAL SERVICES	56,279	53,000	53,000	33,278	0	120,000	120,000				
534.100 LOT CLEARING	0	0	0	0	0	0	100				
546.000 REPAIRS & MAINTENANCE- GENERAL	43,594	36,000	36,000	21,221	0	40,000	40,000				
546.100 REPAIRS & MAINTENANCE- VEHICLE	460	1,000	1,300	994	0	1,000	1,000				
549.003 OTH CURR CHG-LICENSE & PERMITS	1,400	1,500	1,500	1,400	0	1,500	1,500				
552.000 OPERATING SUPPLIES	5,038	9,000	8,700	1,457	0	9,000	9,000				
552.400 OPERATING SUPPLIES-GASOLINE	3,264	3,000	3,000	1,686	0	3,000	1,000				
552.950 OPERATING EXP- DISASTERS	0	0	0	0	0	0	0				
OPERATING EXPENSES	114,683	108,500	108,500	62,373	0	179,500	177,600				
Acct Class: 5060 CAPITAL OUTLAY											
562.000 BUILDINGS	0	0	0	0	0	8,000	8,000				
563.000 IMPROVEMENTS OTHER THAN BLDG.	0	0	0	6,900	0	0	0				
564.000 MACHINERY AND EQUIPMENT	0	1,700	1,700	1,194	0	31,400	31,400				
CAPITAL OUTLAY	0	1,700	1,700	8,094	0	39,400	39,400				
PUBLIC WORKS	247,286	242,437	242,437	148,984	0	242,050	217,000				
							217,000				

# **TOWN OF HIGHLAND BEACH CAPITAL OUTLAY REQUESTS FISCAL YEAR 2010-2011**

**Dept: Public Works**

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

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

**TOWN OF HIGHLAND BEACH  
CAPITAL OUTLAY FUTURE PROJECTIONS  
FISCAL YEARS 2011-2012 & 2012-2013**

**Dept:** Public Works

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

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

## BUDGET WORKSHEET

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Town of Highland Beach

Month: 4/30/2010	Prior Year Actual	Current Year			(6)	(7)	(8)
	Original Budget	Amended Budget	Actual Thru April	Estimated Total	Requested	Recommended	Adopted
<b>Fund: 001 - GENERAL FUND</b>							
<b>Expenditures</b>							
Dept: 519.100 POST OFFICE							
Acct Class: 5010 PERSONAL SERVICES							
512.000 REGULAR SALARIES & WAGES	81,678	82,680	82,680	48,396	0	85,770	85,770
515.200 EDUCATION INCENTIVE PAY	2,000	2,000	2,000	2,000	0	2,000	2,000
515.500 DISASTER EXP-PERSONAL SERVICES	0	0	0	0	0	0	0
521.000 FICA TAXES	6,638	6,480	6,480	3,951	0	6,715	6,715
522.000 RETIREMENT CONTRIBUTIONS	8,433	9,740	9,740	4,211	0	9,260	9,260
523.000 HEALTH INSURANCE/ALLOWANCE	10,908	11,825	11,825	6,501	0	11,500	12,370
524.000 WORKERS' COMPENSATION	485	400	400	305	0	420	420
PERSONAL SERVICES	110,142	113,125	113,125	65,364	0	115,665	116,535
Acct Class: 5030 OPERATING EXPENSES							114,250
544.000 RENTALS AND LEASES	270	500	500	270	0	500	500
545.000 INSURANCE & BONDS	300	300	300	300	0	300	300
546.000 REPAIRS & MAINTENANCE- GENERAL	670	1,200	1,200	670	0	1,200	1,200
552.000 OPERATING SUPPLIES	2,872	3,000	3,000	1,348	0	2,500	2,500
552.100 UNIFORMS	597	600	600	194	0	600	600
OPERATING EXPENSES	4,709	5,600	5,600	2,782	0	5,100	5,100
Acct Class: 5060 CAPITAL OUTLAY							5,100
564.000 MACHINERY AND EQUIPMENT	0	0	0	0	0	0	0
CAPITAL OUTLAY	0	0	0	0	0	0	0
POST OFFICE	114,851	118,725	118,725	68,146	0	120,765	121,635
							119,350

## BUDGET WORKSHEET

Town of Highland Beach

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Month: 4/30/2010	Prior Year Actual	Current Year			(6) Estimated Total	(7) Requested	(8) Recommended				
		Original Budget	Amended Budget	Actual Thru April							
Fund: 001 - GENERAL FUND											
Expenditures											
Dept: 519.300 GENERAL GOVT-NON DEPARTIV											
Acct Class: 5030 OPERATING EXPENSES											
531.000 PROFESSIONAL FEES	21,483	75,000	65,683	2,620	0	20,000	20,000				
534.000 OTHER CONTRACTUAL SERVICES	2,000	2,000	2,800	2,000	0	2,000	9,100				
541.000 COMMUNICATIONS	47,917	55,000	55,000	31,990	0	55,000	55,000				
543.000 UTILITY SERVICES	76,919	85,000	85,000	41,707	0	75,000	75,000				
544.000 RENTALS AND LEASES	6,828	7,500	7,500	3,004	0	7,500	7,500				
545.000 INSURANCE & BONDS	147,148	134,000	142,505	141,004	0	141,000	141,000				
546.000 REPAIRS & MAINTENANCE- GENERAL	0	0	0	0	0	0	0				
549.000 OTHER CURRENT CHARGES-GENERAL	14,030	16,000	16,000	4,181	0	8,000	8,000				
549.006 OTH CURR CHG-TAXES & ASSESSMINT	2,467	3,000	3,012	3,011	0	3,100	3,100				
552.000 OPERATING SUPPLIES	20,401	20,000	20,000	7,760	0	15,000	15,000				
552.800 OPERATING SUPPLIES-C.E.R.T.	0	100	100	0	0	100	100				
552.940 DISASTER PREPARATION SUPPLIES	0	10,000	10,000	0	0	10,000	10,000				
552.950 OPERATING EXP- DISASTERS	0	0	0	0	0	0	0				
OPERATING EXPENSES	339,193	407,600	407,600	237,277	0	336,700	343,800				
Acct Class: 5060 CAPITAL OUTLAY											
562.000 BUILDINGS	0	25,000	25,000	18,605	0	100,000	100,000				
563.000 IMPROVEMENTS OTHER THAN BLDG.	195,352	10,000	24,633	14,632	0	0	0				
564.000 MACHINERY AND EQUIPMENT	19,659	2,500	2,500	0	0	0	0				
566.100 SOFTWARE	0	0	0	0	0	0	0				
CAPITAL OUTLAY	215,011	37,500	52,133	33,237	0	100,000	100,000				
GENERAL GOVT-NON DEPARTMENTAL	554,204	445,100	459,733	270,514	0	436,700	443,800				
							343,800				

## BUDGET WORKSHEET

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Town of Highland Beach

Month: 4/30/2010	Prior Year Actual	Current Year			(6) Estimated Total	(7) Requested	(8) Recommended				
		Original Budget	Amended Budget	Actual Thru April							
<b>Fund: 001 - GENERAL FUND</b>											
<b>Expenditures</b>											
Dept: 521.000 POLICE DEPARTMENT											
Acct Class: 5010 PERSONAL SERVICES											
512.000 REGULAR SALARIES & WAGES	906,698	1,031,700	977,720	505,598	0	1,093,070	1,066,315				
514.000 OVERTIME	34,462	40,000	55,000	28,583	0	20,000	20,000				
515.000 SPECIAL PAY	8,880	8,880	18,260	11,800	0	15,720	15,720				
515.100 SHIFT DIFFERENTIAL PAY	12,115	13,000	13,000	8,329	0	19,000	19,000				
515.200 EDUCATION INCENTIVE PAY	20,000	20,000	28,000	28,000	0	28,000	28,000				
515.500 DISASTER EXP-PERSONAL SERVICES	0	0	0	0	0	0	0				
521.000 FICA TAXES	76,180	85,200	85,200	46,661	0	89,950	88,000				
522.000 RETIREMENT CONTRIBUTIONS	185,376	215,000	215,000	97,293	0	235,000	229,000				
523.000 HEALTH INSURANCE/ALLOWANCE	175,074	222,200	222,200	101,492	0	200,000	201,505				
524.000 WORKERS' COMPENSATION	60,855	51,000	51,000	37,720	0	60,000	60,000				
PERSONAL SERVICES	1,479,640	1,686,980	1,665,380	865,476	0	1,760,740	1,727,540				
Acct Class: 5030 OPERATING EXPENSES											
531.000 PROFESSIONAL FEES	7,708	10,000	23,000	8,214	0	10,000	10,000				
534.000 OTHER CONTRACTUAL SERVICES	23,280	5,000	12,000	9,207	0	10,000	10,000				
540.000 TRAVEL AND PER DIEM	3,585	10,000	10,000	629	0	10,000	10,000				
540.100 TRAINING & DEVELOPMENT	2,397	10,000	10,000	1,265	0	10,000	10,000				
541.000 COMMUNICATIONS	58,048	40,000	40,000	17,410	0	40,000	40,000				
541.100 POSTAGE & FREIGHT	562	400	400	75	0	400	400				
546.000 REPAIRS & MAINTENANCE- GENERAL	3,959	10,000	10,000	6,956	0	10,000	10,000				
546.100 REPAIRS & MAINTENANCE- VEHICLE	13,829	15,000	16,474	12,527	0	15,000	15,000				
549.013 OTH CURR CHG-ANNUAL PHYSICALS	1,950	6,000	6,000	1,150	0	5,000	5,000				
552.000 OPERATING SUPPLIES	13,067	15,000	23,879	14,590	0	15,000	15,000				
552.100 UNIFORMS	29,887	25,000	25,000	13,596	0	9,500	9,500				
552.150 UNIFORMS ALLOWANCE	0	0	0	0	0	17,100	17,100				
552.400 OPERATING SUPPLIES-GASOLINE	23,028	33,000	33,000	12,383	0	33,000	33,000				
552.950 OPERATING EXP- DISASTERS	0	0	0	0	0	0	0				
554.000 BOOKS, DUES, EDUCATION, SUBSCRIPT	1,171	2,000	2,000	1,082	0	2,000	2,000				
OPERATING EXPENSES	182,471	181,400	211,753	99,084	0	187,000	187,000				
Acct Class: 5060 CAPITAL OUTLAY											
562.000 BUILDINGS	0	25,000	25,000	0	0	200,000	200,000				
563.000 IMPROVEMENTS OTHER THAN BLDG.	6,079	0	0	0	0	0	0				
564.000 MACHINERY AND EQUIPMENT	4,260	19,500	19,500	16,368	0	0	87,800				
566.100 SOFTWARE	3,553	0	0	0	0	0	0				
CAPITAL OUTLAY	13,892	44,500	44,500	16,368	0	200,000	287,800				
POLICE DEPARTMENT	1,676,003	1,912,880	1,921,633	980,928	0	2,147,740	2,202,340				
							1,909,635				

# **TOWN OF HIGHLAND BEACH CAPITAL OUTLAY REQUESTS FISCAL YEAR 2010-2011**

**Dept:** Police

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

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

## BUDGET WORKSHEET

Town of Highland Beach

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Month: 4/30/2010	Prior Year Actual	Current Year			(6) Estimated Total	(7) Requested	(8) Recommended				
		Original Budget	Amended Budget	Actual Thru April							
<b>Fund: 001 - GENERAL FUND</b>											
<b>Expenditures</b>											
Dept: 522.000 DELRAY BEACH FIRE RESCUE											
Acct Class: 5030 OPERATING EXPENSES											
534.000 OTHER CONTRACTUAL SERVICES	2,847,517	2,903,130	2,903,130	1,693,493	0	2,903,130	2,976,041				
546.000 REPAIRS & MAINTENANCE- GENERAL	2,450	5,000	5,000	0	0	5,000	5,000				
OPERATING EXPENSES	2,849,967	2,908,130	2,908,130	1,693,493	0	2,908,130	2,981,041				
DELRAY BEACH FIRE RESCUE	2,849,967	2,908,130	2,908,130	1,693,493	0	2,908,130	2,981,041				

**BUDGET WORKSHEET**

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Town of Highland Beach

Month: 4/30/2010	Prior Year Actual	Current Year			Estimated Total	(6) Requested	(7) Recommended	(8) Adopted					
		Original Budget	Amended Budget	Actual Thru April									
<b>Fund: 001 - GENERAL FUND</b>													
Expenditures													
Dept: 524.000 PROTECTIVE INSPECTION													
Acct Class: 5010 PERSONAL SERVICES													
512.000 REGULAR SALARIES & WAGES	81,960	86,730	86,730	45,680	0	95,125	66,300	65,780					
515.500 DISASTER EXP-PERSONAL SERVICES	0	0	0	0	0	0	0	0					
521.000 FICA TAXES	6,365	6,635	6,635	3,629	0	7,280	5,100	5,035					
522.000 RETIREMENT CONTRIBUTIONS	9,963	8,530	8,530	4,829	0	9,300	7,610	7,085					
523.000 HEALTH INSURANCE/ALLOWANCE	12,560	11,822	11,822	7,696	0	11,600	12,455	12,455					
524.000 WORKERS' COMPENSATION	502	420	420	312	0	441	441	441					
PERSONAL SERVICES	111,350	114,137	114,137	62,146	0	123,746	91,906	90,796					
Acct Class: 5030 OPERATING EXPENSES													
531.000 PROFESSIONAL FEES	11,280	10,000	8,000	0	0	10,000	10,000	10,000					
534.000 OTHER CONTRACTUAL SERVICES	135,681	142,500	142,500	83,953	0	149,500	149,500	149,500					
540.000 TRAVEL AND PER DIEM	0	300	300	0	0	300	300	300					
541.100 POSTAGE & FREIGHT	393	500	1,000	224	0	1,000	1,000	1,000					
544.000 RENTALS AND LEASES	2,004	2,100	2,100	1,038	0	2,100	2,100	2,100					
546.000 REPAIRS & MAINTENANCE-GENERAL	0	250	250	0	0	0	0	0					
552.000 OPERATING SUPPLIES	2,250	3,000	5,000	3,284	0	5,000	5,000	5,000					
552.400 OPERATING SUPPLIES-GASOLINE	0	0	0	0	0	0	0	0					
554.000 BOOKS, DUES, EDUCATION, SUBSCRIPT	0	250	250	0	0	0	100	100					
OPERATING EXPENSES	151,608	158,900	159,400	88,499	0	167,900	168,000	168,000					
Acct Class: 5060 CAPITAL OUTLAY													
563.000 IMPROVEMENTS OTHER THAN BLDG.	0	0	1,500	1,500	0	0	0	0					
566.100 SOFTWARE	0	50,000	48,000	0	0	15,000	7,500	7,500					
CAPITAL OUTLAY	0	50,000	49,500	1,500	0	15,000	7,500	7,500					
PROTECTIVE INSPECTION	262,958	323,037	323,037	152,145	0	306,646	267,406	266,296					

# **TOWN OF HIGHLAND BEACH CAPITAL OUTLAY REQUESTS FISCAL YEAR 2010-2011**

**Dept:** Protective Inspection

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

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

## BUDGET WORKSHEET

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Town of Highland Beach

Month: 4/30/2010	Prior Year Actual	Current Year			Estimated Total	(6)	(7)	(8)		
		Original Budget	Amended Budget	Actual Thru April		Requested	Recommended	Adopted		
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	6,000	0	12,000	12,000	12,000		
OPERATING EXPENSES	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>	<u>6,000</u>	<u>0</u>	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>		
AMBULANCE SERVICES	12,000	12,000	12,000	6,000	0	12,000	12,000	12,000		

## BUDGET WORKSHEET

Town of Highland Beach

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Month: 4/30/2010	Prior Year Actual	Current Year			(6) Estimated Total	(7) Requested	(8) Recommended				
		Original Budget	Amended Budget	Actual Thru April							
Fund: 001 - GENERAL FUND											
Expenditures											
Dept: 534.000 GARBAGE/SOLID WASTE CONTF											
Acct Class: 5030 OPERATING EXPENSES											
531.000 PROFESSIONAL FEES	0	5,000	5,000	0	0	5,000	5,000				
534.000 OTHER CONTRACTUAL SERVICES	414,663	450,000	450,000	230,135	0	450,000	413,000				
552.000 OPERATING SUPPLIES	2,065	3,000	3,000	2,613	0	3,000	3,000				
OPERATING EXPENSES	416,728	458,000	458,000	232,748	0	458,000	421,000				
GARBAGE/SOLID WASTE CONTROL	416,728	458,000	458,000	232,748	0	458,000	421,000				
							421,000				

**BUDGET WORKSHEET**

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Town of Highland Beach

Month: 4/30/2010	Prior Year Actual	Current Year			(6) Estimated Total	(7) Requested	(8) Recommended				
		Original Budget	Amended Budget	Actual Thru April							
<b>Fund: 001 - GENERAL FUND</b>											
<b>Expenditures</b>											
Dept: 571.000 LIBRARIES											
Acct Class: 5010 PERSONAL SERVICES											
512.000 REGULAR SALARIES & WAGES	260,400	268,995	268,995	146,332	0	321,770	321,770				
515.200 EDUCATION INCENTIVE PAY	4,000	4,000	4,000	4,000	0	4,000	4,000				
515.500 DISASTER EXP-PERSONAL SERVICES	0	0	0	0	0	0	0				
521.000 FICA TAXES	20,059	20,890	20,890	11,386	0	25,000	25,000				
522.000 RETIREMENT CONTRIBUTIONS	29,674	29,150	29,150	14,718	0	37,700	37,700				
523.000 HEALTH INSURANCE/ALLOWANCE	37,994	44,450	44,450	23,329	0	62,275	70,190				
524.000 WORKERS' COMPENSATION	1,605	1,345	1,345	968	0	5,015	5,015				
PERSONAL SERVICES	353,732	368,830	368,830	200,733	0	455,760	463,675				
Acct Class: 5030 OPERATING EXPENSES											
540.000 TRAVEL AND PER DIEM	2,414	2,250	2,250	1,488	0	2,250	2,250				
541.100 POSTAGE & FREIGHT	303	200	200	69	0	250	250				
544.000 RENTALS AND LEASES	1,562	2,000	2,000	748	0	2,000	2,000				
549.010 OTH CURR CHG-PROMOTIONS	865	1,250	1,250	54	0	1,250	1,250				
552.000 OPERATING SUPPLIES	35,654	30,000	35,000	22,474	0	40,000	30,000				
552.100 UNIFORMS	0	0	0	0	0	500	500				
552.500 OPERATING EXP.-LECTURE SERIES	0	0	0	0	0	0	0				
552.900 OPERATING EXP-CHILDRENS PROG	2,299	3,000	3,000	1,378	0	3,500	3,500				
554.000 BOOKS,DUES,EDUCATION,SCRIPT	4,056	4,500	4,500	3,594	0	5,000	5,000				
OPERATING EXPENSES	47,153	43,200	48,200	29,805	0	54,750	44,750				
Acct Class: 5060 CAPITAL OUTLAY											
562.000 BUILDINGS	0	0	0	0	0	0	0				
564.000 MACHINERY AND EQUIPMENT	0	10,000	10,000	0	0	2,512	2,512				
566.000 BOOKS,PUBS & LIBRARY MATERIALS	63,788	75,000	70,000	39,168	0	85,000	85,000				
566.100 SOFTWARE	0	0	0	0	0	9,000	9,000				
CAPITAL OUTLAY	63,788	85,000	80,000	39,168	0	87,512	96,512				
LIBRARIES	464,673	497,030	497,030	269,706	0	598,022	604,937				
							596,527				

# **TOWN OF HIGHLAND BEACH CAPITAL OUTLAY REQUESTS FISCAL YEAR 2010-2011**

**Dept:** Library

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

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

**TOWN OF HIGHLAND BEACH PERSONNEL REQUEST FORM**  
**FISCAL YEAR 2010-2011**

DEPARTMENT: Library

DEPARTMENT HEAD: Mari Suarez

**EMPLOYEE SUMMARY:**

	FULL TIME	PART TIME	TOTAL
BUDGETED 2009-2010	<u>3</u>	<u>4</u>	<u>7</u>
PROPOSED 2010-2011	<u>4</u>	<u>4</u>	<u>8</u>
Difference (Plus or Minus Currently Budgeted Positions)			<u>1</u>

**REQUEST FOR ADDITIONAL PERSONNEL**

Position	Base Salary	Benefits*	Total Cost
Maintenance	<u>41,213.00</u>	<u>29,513.00</u>	<u>\$70,726.00</u>

**Narrative Explanation Supporting Request(s):**

Transfer of Bertrand Desir from Public Works to Library. Bertrand's duties will include the cleaning of the library's interior and exterior. He will also be responsible for the emptying of garbage cans on the beach and sidewalk. He will also be responsible for cleaning the front parking lot the first and last Tuesday of every month for Commission meetings.

\* Includes FICA, Retirement, Health, Dental, Life, Short and Long Term Disability costs. Includes Uniforms and Cleaning, Weapons, Physical and Psychological exams for Police only.

**TOWN OF HIGHLAND BEACH  
CAPITAL OUTLAY FUTURE PROJECTIONS  
FISCAL YEARS 2011-2012 & 2012-2013**

**Dept:**

## Library

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

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

## BUDGET WORKSHEET

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Town of Highland Beach

Month: 4/30/2010	Prior Year Actual	Current Year			(6) Estimated Total	(7) Requested	(8) Recommended	(9) Adopted					
		Original Budget	Amended Budget	Actual Thru April									
Fund: 001 - GENERAL FUND													
Expenditures													
Dept: 581.000 INTERFUND TRANSFERS													
Acct Class: 5091 TRANSFERS													
581.200 TRANSFER TO CAPITAL PROJECTS F	0	0	0	0	0	0	0	0					
581.300 TRANSFER TO WATER FD-DEBT SERV	619,435	1,418,217	1,418,217	827,293	0	1,360,960	1,360,960	1,360,960					
581.400 TRANSFER TO WATER FD - DEFICIT	437,302	75,842	263,041	187,199	0	0	0	0					
581.600 TRANSFER TO CULTURAL BOARD	0	0	0	0	0	0	0	0					
581.700 TRANS TO WATER FD- ENGINEERING	0	0	0	0	0	0	0	0					
TRANSFERS	1,056,737	1,494,059	1,681,258	1,014,492	0	1,360,960	1,360,960	1,360,960					
INTERFUND TRANSFERS	1,056,737	1,494,059	1,681,258	1,014,492	0	1,360,960	1,360,960	1,360,960					

## BUDGET WORKSHEET

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Town of Highland Beach

Month: 4/30/2010	Prior	Current Year			(6)	(7)	(8)	
	Year	Original	Amended	Actual Thru				
	Actual	Budget	Budget	April	Estimated Total	Requested	Recommended	Adopted
<b>Fund: 001 - GENERAL FUND</b>								
Expenditures								
Dept: 590.000 RESERVE FOR CONTINGENCY								
Acct Class: 5090 OTHER USES								
599.000 RESERVE FOR CONTINGENCY	35,635	400,000	400,000	21,395	0	250,000	263,173	591,710
OTHER USES	<hr/> 35,635	<hr/> 400,000	<hr/> 400,000	<hr/> 21,395	<hr/> 0	<hr/> 250,000	<hr/> 263,173	<hr/> 591,710
RESERVE FOR CONTINGENCY	35,635	400,000	400,000	21,395	0	250,000	263,173	591,710

**BUDGET WORKSHEET**

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Town of Highland Beach

Month: 4/30/2010	Prior Year Actual	Current Year			(6)	(7)	(8)	
		Original Budget	Amended Budget	Actual Thru April				
<b>Fund: 001 - GENERAL FUND</b>								
<b>Expenditures</b>								
Total Expenditures		9,578,263	10,705,633	10,920,851	5,869,393	0	10,755,394	
GENERAL FUND		893,138	0	0	2,995,635	0	-1,077,898	
Grand Total:		893,138	0	0	2,995,635	0	-1,077,898	
						0	0	

## BUDGET WORKSHEET

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Town of Highland Beach

Month: 4/30/2010	Prior Year	Current Year			(6)	(7)	(8)
	Actual	Original Budget	Amended Budget	Actual Thru April	Estimated Total	Requested	Recommended
Fund: 102 - LIBRARY DONATION FUND							
Revenues							
Dept: 360.000 MISCELLANEOUS							
Acct Class: 3600 MISCELLANEOUS REVENUES							
361.000 INTEREST ON INVESTMENTS	88	100	100	25	50	65	65
361.350 NET INCREASE(DECREASE) FAIR VA	-22	0	0	19	0	0	0
366.100 LIBRARY DONATIONS	1,525	2,100	2,100	1,500	1,000	2,000	2,000
MISCELLANEOUS REVENUES	1,591	2,200	2,200	1,544	0	2,065	2,065
Acct Class: 3800 OTHERS SOURCES-NON-REVENUE							
389.900 APPROPRIATION FROM RESERVE	0	5,000	5,000	0	2,000	0	0
OTHERS SOURCES-NON-REVENUE	0	5,000	5,000	0	3,050	0	0
MISCELLANEOUS	1,591	7,200	7,200	1,544	0	2,065	2,065
Total Revenues	1,591	7,200	7,200	1,544	0	2,065	2,065
Expenditures							
Dept: 571.000 LIBRARIES							
Acct Class: 5030 OPERATING EXPENSES							
546.000 REPAIRS & MAINTENANCE- GENERAL	0	0	0	0	3,050	0	2,065
OPERATING EXPENSES	0	0	0	0	0	2,065	2,065
Acct Class: 5060 CAPITAL OUTLAY							
563.000 IMPROVEMENTS OTHER THAN BLDG.	410	0	0	0	0	0	0
564.000 MACHINERY AND EQUIPMENT	3,550	7,200	7,200	0	0	0	0
CAPITAL OUTLAY	3,960	7,200	7,200	0	0	0	0
LIBRARIES	3,960	7,200	7,200	0	0	2,065	2,065
Total Expenditures	3,960	7,200	7,200	0	0	2,065	2,065
LIBRARY DONATION FUND	-2,369	0	0	1,544	0	0	0
Grand Total:	-2,369	0	0	1,544	0	0	0

## BUDGET WORKSHEET

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Town of Highland Beach

Month: 4/30/2010	Prior Year Actual	Current Year			(6)	(7)	(8)
	Original Budget	Amended Budget	Actual Thru April	Estimated Total	Requested	Recommended	Adopted
Fund: 103 - CULTURAL BOARD FUND							
Revenues							
Dept: 360.000 MISCELLANEOUS							
Acct Class: 3600 MISCELLANEOUS REVENUES							
361.000 INTEREST ON INVESTMENTS	194	300	300	31	25	70	70
361.350 NET INCREASE(DECREASE) FAIR VA	-51	0	0	25	0	0	0
366.700 CULTURAL BOARD DONATIONS	6,080	5,000	5,000	50	0	0	0
MISCELLANEOUS REVENUES	6,223	5,300	5,300	106	0	70	70
Acct Class: 3800 OTHERS SOURCES-NON-REVENUE							
381.100 TRANSFER FROM GENERAL FUND	0	0	0	0	0	0	0
389.900 APPROPRIATION FROM RESERVE	0	5,000	5,000	0	1,000	5,500	5,500
OTHERS SOURCES-NON-REVENUE	0	5,000	5,000	0	0	5,500	5,500
MISCELLANEOUS	6,223	10,300	10,300	106	0	5,570	5,570
Dept: 574.000 CULTURAL BOARD							
Acct Class: 3300 INTERGOVERNMENTAL							
337.710 COUNTY GRANT REIMBURSEMENT	0	0	0	0	0	0	0
INTERGOVERNMENTAL	0	0	0	0	0	0	0
CULTURAL BOARD	0	0	0	0	0	0	0
Total Revenues	6,223	10,300	10,300	106	0	5,570	5,570
Expenditures							
Dept: 574.000 CULTURAL BOARD							
Acct Class: 5030 OPERATING EXPENSES							
531.000 PROFESSIONAL FEES	2,912	2,000	2,000	1,715	0	1,500	1,500
541.100 POSTAGE & FREIGHT	3,490	3,000	3,000	0	0	0	0
544.000 RENTALS AND LEASES	560	1,000	1,000	0	0	2,000	2,000
549.010 OTH CURR CHG-PROMOTIONS	288	2,000	2,000	1,412	0	0	0
549.015 OTH CURR CHG-CULTURAL BOARD	2,994	1,000	1,000	0	0	0	0
552.000 OPERATING SUPPLIES	3,429	1,300	1,300	1,174	1,625	2,070	2,070
OPERATING EXPENSES	13,673	10,300	10,300	4,301	0	5,570	5,570
CULTURAL BOARD	13,673	10,300	10,300	4,301	0	5,570	5,570
Total Expenditures	13,673	10,300	10,300	4,301	0	5,570	5,570
CULTURAL BOARD FUND	-7,450	0	0	-4,195	0	0	0
Grand Total:	-7,450	0	0	-4,195	0	0	0

## BUDGET WORKSHEET

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Town of Highland Beach

	Prior Year Month: 4/30/2010	Current Year		Estimated Total	(6) Requested	(7) Recommended	(8) Adopted					
		Original Budget Actual	Amended Budget									
<b>Fund: 104 - SPECIAL LAW ENFORCEMENT TRUST</b>												
Revenues												
Dept: 521.000 POLICE DEPARTMENT												
Acct Class:												
361.010 INTEREST-FED CONFISCATIONS POR	34	40	40	9	0	25	25					
Acct Class:	34	40	40	9	0	25	25					
Acct Class: 3300 INTERGOVERNMENTAL	0	0	0	0	0	0	0					
331.210 POLICE -FEDERAL CONFISCATIONS	0	0	0	0	0	0	0					
INTERGOVERNMENTAL	0	0	0	0	0	0	0					
Acct Class: 3600 MISCELLANEOUS REVENUES												
361.000 INTEREST ON INVESTMENTS	57	60	60	17	0	35	35					
361.350 NET INCREASE(DECREASE) FAIR VA	-21	0	0	20	0	0	0					
366.800 LAW ENFORCEMENT DONATIONS	0	0	0	50	0	0	0					
MISCELLANEOUS REVENUES	36	60	60	87	0	35	35					
Acct Class: 3800 OTHERS SOURCES-NON-REVENUE												
389.900 APPROPRIATION FROM RESERVE	0	4,000	4,000	0	0	4,000	4,000					
OTHERS SOURCES-NON-REVENUE	0	4,000	4,000	0	0	4,000	4,000					
POLICE DEPARTMENT	70	4,100	4,100	96	0	4,060	4,060					
Total Revenues	70	4,100	4,100	96	0	4,060	4,060					
Expenditures												
Dept: 521.000 POLICE DEPARTMENT												
Acct Class: 5030 OPERATING EXPENSES												
40.100 TRAINING & DEVELOPMENT	0	4,100	4,100	0	0	4,060	4,060					
OPERATING EXPENSES	0	4,100	4,100	0	0	4,060	4,060					
POLICE DEPARTMENT	0	4,100	4,100	0	0	4,060	4,060					
Total Expenditures	0	4,100	4,100	0	0	4,060	4,060					
SPECIAL LAW ENFORCEMENT TRUST	70	0	0	96	0	0	0					
Grand Total:	70	0	0	96	0	0	0					

**BUDGET WORKSHEET**

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Town of Highland Beach

Month: 4/30/2010	Prior Year Actual	Current Year			(6) Estimated Total	(7) Requested	(8) Recommended	(9) Adopted					
		Original Budget	Amended Budget	Actual Thru April									
<b>Fund: 401 - WATER SYSTEM</b>													
<b>Revenues</b>													
Dept: 533.000 WATER SYSTEM OPERATIONS													
Acct Class: 3400 CHARGES FOR SERVICES													
343.300 WATER UTILITY REVENUE	2,116,900	2,065,000	2,065,000	1,036,626	0	2,065,000	2,147,680	2,147,680					
343.310 FIRE HYDRANT- MAINTENANCE FEE	30,720	30,720	30,720	30,720	0	30,720	30,720	30,720					
CHARGES FOR SERVICES	<u>2,147,620</u>	<u>2,095,720</u>	<u>2,095,720</u>	<u>1,067,346</u>	0	<u>2,095,720</u>	<u>2,178,400</u>	<u>2,178,400</u>					
Acct Class: 3600 MISCELLANEOUS REVENUES													
343.330 OTHER OPERATING - PASS THROUGH	0	0	0	0	0	0	0	0					
361.000 INTEREST ON INVESTMENTS	1,757	2,500	2,500	619	0	1,000	1,000	1,000					
361.350 NET INCREASE(DECREASE) FAIR VA	-405	0	0	656	0	0	0	0					
364.000 DISPOSITION OF FIXED ASSETS	-31,706	0	0	0	0	0	0	0					
369.100 ADMINISTRATIVE REIMBURSEMENTS	94,988	125,926	125,926	73,457	0	125,926	134,274	134,274					
369.400 OTHER MISCELLANEOUS REVENUES	900	2,000	2,000	1,689	0	2,000	2,000	2,000					
369.905 DISASTER REIMBURSEMENTS	0	0	0	0	0	0	0	0					
MISCELLANEOUS REVENUES	<u>65,534</u>	<u>130,426</u>	<u>130,426</u>	<u>76,421</u>	0	<u>128,926</u>	<u>137,274</u>	<u>137,274</u>					
Acct Class: 3800 OTHERS SOURCES-NON-REVENUE													
381.100 TRANSFER FROM GENERAL FUND	619,435	1,418,217	1,418,217	827,293	0	1,360,960	1,360,960	1,360,960					
381.400 TRANSFER FRM GEN FUND-DEFICIT	437,302	75,842	263,041	187,199	0	0	0	0					
381.700 TRANS FROM GENERAL-ENGINEERING	0	0	0	0	0	0	0	0					
384.100 PROCEEDS FRM STATE LOAN FUND	0	3,000,000	3,000,000	1,120,905	0	0	0	0					
384.500 PROCEEDS-GENERAL FUND	0	392,897	392,897	0	0	0	0	0					
389.900 APPROPRIATION FROM RESERVE	0	0	32,945	0	0	0	0	0					
389.910 APPROPRIATION FROM R & R	0	0	0	0	0	0	60,000	60,000					
OTHERS SOURCES-NON-REVENUE	<u>1,056,737</u>	<u>4,886,956</u>	<u>5,107,100</u>	<u>2,135,397</u>	0	<u>1,360,960</u>	<u>1,420,960</u>	<u>1,420,960</u>					
WATER SYSTEM OPERATIONS	<u>3,269,891</u>	<u>7,113,102</u>	<u>7,333,246</u>	<u>3,279,164</u>	0	<u>3,585,606</u>	<u>3,736,634</u>	<u>3,736,634</u>					

## BUDGET WORKSHEET

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Town of Highland Beach

Month: 4/30/2010	Prior Year	Current Year			(6) Estimated Total	(7) Requested	(8) Recommended	(8) Adopted		
	Actual	Original Budget	Amended Budget	Actual Thru April		Recommended				
<b>Fund: 401 - WATER SYSTEM</b>										
<b>Revenues</b>										
Total Revenues	3,269,891	7,113,102	7,333,246	3,279,164	0	3,585,606	3,736,634	3,736,634		
<b>Expenditures</b>										
Dept: 533.000 WATER SYSTEM OPERATIONS										
Acct Class: 5010 PERSONAL SERVICES										
512.000 REGULAR SALARIES & WAGES	615,244	616,500	616,500	348,873	0	635,680	635,680	621,995		
514.000 OVERTIME	29,451	31,500	31,500	18,719	0	31,500	31,500	31,500		
515.100 SHIFT DIFFERENTIAL PAY	5,304	5,500	5,500	2,900	0	5,500	5,500	5,500		
515.200 EDUCATION INCENTIVE PAY	2,000	4,000	4,000	2,000	0	2,000	2,000	2,000		
515.500 DISASTER EXP-PERSONAL SERVICES	0	0	0	0	0	0	0	0		
521.000 FICA TAXES	48,530	50,300	50,300	27,853	0	51,620	51,620	50,570		
522.000 RETIREMENT CONTRIBUTIONS	69,763	71,500	71,500	34,711	0	70,250	72,000	70,100		
523.000 HEALTH INSURANCE/ALLOWANCE	155,576	139,120	139,120	78,559	0	135,100	152,480	152,480		
524.000 WORKERS' COMPENSATION	36,287	28,230	28,230	20,657	0	29,645	29,645	29,645		
526.000 COMPENSATED ABSENCES	10,042	0	0	0	0	0	0	0		
PERSONAL SERVICES	972,197	946,650	946,650	534,272	0	961,295	980,425	963,790		
Acct Class: 5030 OPERATING EXPENSES										
531.000 PROFESSIONAL FEES	9,140	10,000	8,000	6,050	0	10,000	10,000	10,000		
534.000 OTHER CONTRACTUAL SERVICES	20,863	23,000	24,000	17,577	0	25,000	25,000	25,000		
540.000 TRAVEL AND PER DIEM	2,883	1,000	1,000	0	0	10,000	1,000	1,000		
540.100 TRAINING & DEVELOPMENT	0	2,000	2,000	0	0	2,000	2,000	2,000		
541.000 COMMUNICATIONS	5,347	6,000	6,000	2,691	0	6,000	6,000	6,000		
541.100 POSTAGE & FREIGHT	-143	200	200	36	0	200	200	200		
543.000 UTILITY SERVICES	388,630	430,000	383,885	165,100	0	340,000	320,000	320,000		
545.000 INSURANCE & BONDS	178,534	184,000	184,000	179,546	0	180,000	180,000	180,000		
546.000 REPAIRS & MAINTENANCE- GENERAL	42,600	65,000	97,945	54,369	0	80,000	80,000	80,000		
546.100 REPAIRS & MAINTENANCE- VEHICLE	120	2,000	2,000	0	0	2,000	2,000	2,000		
546.200 RENEWALS & REPLACEMENTS	0	103,250	103,250	0	0	103,250	103,250	103,250		
549.000 OTHER CURRENT CHARGES-GENERAL	0	0	0	0	0	0	0	0		
549.002 OTH CURR GHG-UNEMPLOYMENT COMP	0	0	0	0	0	0	0	0		
549.003 OTH CURR CHG-LICENSE & PERMITS	2,350	2,400	3,400	3,113	0	3,400	3,400	3,400		
549.100 ADMINISTRATIVE CHARGES	110,010	211,860	211,860	123,585	0	211,860	246,557	246,557		
552.000 OPERATING SUPPLIES	235,451	230,000	275,000	131,179	0	260,000	260,000	260,000		
552.100 UNIFORMS	1,890	2,000	2,000	1,965	0	2,500	2,500	2,500		
552.400 OPERATING SUPPLIES-GASOLINE	1,488	2,500	2,500	653	0	0	1,500	1,500		
552.950 OPERATING EXP- DISASTERS	0	0	0	0	0	0	0	0		
564.000 BOOKS, DUES, EDUCATION, SUBSCRIPT	800	500	500	121	0	500	500	500		
OPERATING EXPENSES	999,963	1,275,710	1,307,540	685,985	0	1,236,710	1,243,907	1,243,907		

Acct Class: 5060 CAPITAL OUTLAY

## BUDGET WORKSHEET

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Town of Highland Beach

Month: 4/30/2010	Prior Year Actual	Current Year			(6) Estimated Total	(7) Requested	(8) Recommended	(9) Adopted					
		Original Budget	Amended Budget	Actual Thru April									
Fund: 401 - WATER SYSTEM													
Expenditures													
Dept: 533.000 WATER SYSTEM OPERATIONS													
Acct Class: 5060 CAPITAL OUTLAY													
563.000 IMPROVEMENTS OTHER THAN BLDG.	0	3,452,897	3,640,096	1,559,850	0	8,000	8,000	8,000					
564.000 MACHINERY AND EQUIPMENT	0	9,700	10,815	9,528	0	120,000	120,000	120,000					
CAPITAL OUTLAY	0	3,462,597	3,650,911	1,569,378	0	128,000	128,000	128,000					
Acct Class: 5070 DEBT SERVICE													
571.200 PRINCIPAL- 2000 R.O. WELL LOAN	0	135,575	135,575	66,940	0	70,840	70,840	70,840					
571.500 PRINCIPAL- R.O. STATE LOAN	0	491,920	491,920	244,207	0	506,133	506,133	506,133					
571.700 PRINCIPAL-2005 REFUNDING LOAN	0	8,405	8,405	0	0	8,650	8,650	8,650					
571.800 PRINCIPAL-R.O. EXPANSION	0	155,560	155,560	90,454	0	160,950	160,950	160,950					
571.830 PRINCIPAL-A1A DIRECT LOAN	0	21,540	21,540	0	0	32,406	32,406	32,406					
571.850 PRINCIPAL- A1A WATER LINE	0	110,565	110,565	0	0	114,963	114,963	114,963					
572.200 INTEREST- R. O. STATE LOAN	259,208	246,510	246,510	125,005	0	232,291	232,291	232,291					
572.500 INTEREST-2000 R.O. WELL LOAN	14,053	8,010	8,010	4,850	0	748	748	748					
572.700 INTEREST-2005 REFUNDING LOAN	1,736	1,505	1,505	0	0	1,260	1,260	1,260					
572.800 INTEREST-R.O. EXPANSION	145,617	141,310	141,310	82,726	0	135,915	135,915	135,915					
572.830 INTEREST- A1A DIRECT LOAN	0	17,245	17,245	0	0	21,674	21,674	21,674					
572.850 INTEREST-A1A WATER MAIN LINE	0	90,000	90,000	0	0	84,902	84,902	84,902					
573.200 OTHER DEBT COST-G O STATE LOAN	0	0	0	0	0	0	0	0					
573.400 OTHER DEBT COSTS-AMORTIZATION	19,655	0	0	0	0	0	0	0					
DEBT SERVICE	440,269	1,428,145	1,428,145	614,182	0	1,370,732	1,370,732	1,370,732					
Acct Class: 5090 OTHER USES													
599.000 RESERVE FOR CONTINGENCY	0	0	0	0	0	0	13,570	30,205					
OTHER USES	0	0	0	0	0	0	13,570	30,205					
WATER SYSTEM OPERATIONS	2,412,429	7,113,102	7,333,246	3,403,817	0	3,696,737	3,736,634	3,736,634					

**BUDGET WORKSHEET**

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Town of Highland Beach

Month: 4/30/2010	Prior Year Actual	Current Year			(6) Estimated Total	(7) Requested	(8) Recommended	(9) Adopted					
		Original Budget	Amended Budget	Actual Thru April									
<b>Fund: 401 - WATER SYSTEM</b>													
<b>Expenditures</b>													
Total Expenditures	2,412,429	7,113,102	7,333,246	3,403,817	0	3,696,737	3,736,634	3,736,634					
WATER SYSTEM	857,462	0	0	-124,653	0	-111,131	0	0					
Grand Total:	857,462	0	0	-124,653	0	-111,131	0	0					

# **TOWN OF HIGHLAND BEACH CAPITAL OUTLAY REQUESTS FISCAL YEAR 2010-2011**

**Dept:** Water

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

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

## BUDGET WORKSHEET

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Town of Highland Beach

Month: 4/30/2010	Prior Year Actual	Current Year			(6) Estimated Total	(7) Requested	(8) Recommended	(9) Adopted					
		Original Budget	Amended Budget	Actual Thru April									
Fund: 402 - SEWER SYSTEM													
Revenues													
Dept: 535.000 SEWER SYSTEM OPERATIONS													
Acct Class: 3400 CHARGES FOR SERVICES													
343.500 SEWER UTILITIES REVENUE	851,892	990,000	990,000	476,692	0	1,001,000	1,001,000	1,001,000					
CHARGES FOR SERVICES	<u>851,892</u>	<u>990,000</u>	<u>990,000</u>	<u>476,692</u>	<u>0</u>	<u>1,001,000</u>	<u>1,001,000</u>	<u>1,001,000</u>					
Acct Class: 3600 MISCELLANEOUS REVENUES													
361.000 INTEREST ON INVESTMENTS	14,585	15,000	15,000	4,034	0	8,000	8,000	8,000					
361.350 NET INCREASE(DECREASE) FAIR VA	-3,376	0	0	3,184	0	0	0	0					
364.000 DISPOSITION OF FIXED ASSETS	0	0	0	0	0	0	0	0					
MISCELLANEOUS REVENUES	<u>11,209</u>	<u>15,000</u>	<u>15,000</u>	<u>7,218</u>	<u>0</u>	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>					
Acct Class: 3800 OTHERS SOURCES-NON-REVENUE													
389.900 APPROPRIATION FROM RESERVE	0	80,000	82,800	0	0	0	24,374	24,374					
389.910 APPROPRIATION FROM R & R	0	0	0	0	0	0	24,500	24,500					
OTHERS SOURCES-NON-REVENUE	<u>0</u>	<u>80,000</u>	<u>82,800</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>48,874</u>	<u>48,874</u>					
SEWER SYSTEM OPERATIONS	863,101	1,085,000	1,087,800	483,910	0	1,009,000	1,057,874	1,057,874					

**BUDGET WORKSHEET**

Town of Highland Beach

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Month: 4/30/2010	Prior Year Actual	Current Year			Estimated Total	(6)	(7)	(8)					
		Original Budget	Amended Budget	Actual Thru April									
<b>Fund: 402 - SEWER SYSTEM</b>													
<b>Revenues</b>													
Total Revenues	863,101	1,085,000	1,087,800	483,910	0	1,009,000	1,057,874	1,057,874					
<b>Expenditures</b>													
Dept: 535.000 SEWER SYSTEM OPERATIONS													
Acct Class: 5030 OPERATING EXPENSES													
543.000 UTILITY SERVICES	763,298	795,000	795,000	470,822	0	33,650	33,650	33,650					
543.100 SEWAGE TREATMENT-CITY OF DELRA	0	0	0	0	0	804,000	754,000	754,000					
545.000 INSURANCE & BONDS	10,325	8,645	8,645	8,645	0	9,000	9,000	9,000					
546.000 REPAIRS & MAINTENANCE- GENERAL	24,373	20,000	20,000	12,200	0	20,000	20,000	20,000					
546.200 RENEWALS & REPLACEMENTS	0	49,500	49,500	0	0	50,050	50,050	50,050					
549.000 OTHER CURRENT CHARGES-GENERAL	0	0	0	0	0	0	0	0					
549.100 ADMINISTRATIVE CHARGES	94,988	125,926	125,926	73,457	0	125,926	134,274	134,274					
552.000 OPERATING SUPPLIES	360	0	0	206	0	400	400	400					
OPERATING EXPENSES	893,344	999,071	999,071	565,330	0	1,043,026	1,001,374	1,001,374					
Acct Class: 5060 CAPITAL OUTLAY													
563.000 IMPROVEMENTS OTHER THAN BLDG.													
564.000 MACHINERY AND EQUIPMENT	0	10,000	10,000	0	0	49,000	49,000	49,000					
CAPITAL OUTLAY	0	70,000	70,000	69,346	0	0	0	0					
0	80,000	80,000	69,346	0	0	49,000	49,000	49,000					
Acct Class: 5090 OTHER USES													
599.000 RESERVE FOR CONTINGENCY													
OTHER USES	12,400	5,929	8,729	2,800	0	0	7,500	7,500					
SEWER SYSTEM OPERATIONS	12,400	5,929	8,729	2,800	0	0	7,500	7,500					
	905,744	1,085,000	1,087,800	637,476	0	1,092,026	1,057,874	1,057,874					

## BUDGET WORKSHEET

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Town of Highland Beach

Month: 4/30/2010	Fund: 402 - SEWER SYSTEM	Prior	Current Year			(6)	(7)	(8)
		Year	Original	Amended	Actual Thru			
	Actual	Budget	Budget	April	Estimated			
Expenditures								
Total Expenditures		905,744	1,085,000	1,087,800	637,476	0	1,092,026	1,057,874
SEWER SYSTEM		-42,643	0	0	-153,566	0	-83,026	0
Grand Total:		-42,643	0	0	-153,566	0	-83,026	0

# **TOWN OF HIGHLAND BEACH CAPITAL OUTLAY REQUESTS FISCAL YEAR 2010-2011**

**Dept:** Sewer

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

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