

TOWN OF HIGHLAND BEACH

2008 – 2009

FISCAL YEAR BUDGET



PRESENTED BY
THE OFFICE OF THE TOWN MANAGER

DALE S. SUGERMAN, TOWN MANAGER
STANLEY NOVAK, FINANCE DIRECTOR

**THE TOWN OF HIGHLAND BEACH
2008/2009 FISCAL YEAR BUDGET
TABLE OF CONTENTS**

	<u>PAGE</u>
RESOLUTION 08-008 R, ADOPTION OF FINAL MILLAGE	1-2
RESOLUTION 08-009 R, ADOPTION OF FINAL BUDGET	3-4
MILLAGE CALCULATION	5
TWO YEAR REVENUE COMPARISON	6
TWO YEAR EXPENDITURE COMPARISON	7
TOWN OF HIGHLAND BEACH ORGANIZATION CHART	8
GENERAL FUND REVENUES	9-10
GENERAL FUND EXPENDITURES:	
•TOWN COMMISSION	11
•TOWN MANAGER	12
•TOWN CLERK	13-14
•FINANCE	15
•LEGAL COUNSEL	16
•DEBT SERVICE	17
•PUBLIC WORKS	18
•POST OFFICE	19
•GENERAL GOVERNMENT/NON-DEPARTMENTAL	20-21
•POLICE DEPARTMENT	22-23
•DELRAY BEACH FIRE/RESCUE	24
•PROTECTIVE INSPECTION (BUILDING DEPARTMENT)	25
•AMBULANCE SERVICES	26
•GARBAGE/SOLID WASTE	27
•LIBRARY	28
•INTERFUND TRANSFERS	29
•RESERVE FOR CONTINGENCY	30
LIBRARY DONATION FUND	31
CULTURAL BOARD FUND	32
LAW ENFORCEMENT TRUST FUND	33
WATER SYSTEM: REVENUES	34
WATER SYSTEM: EXPENDITURES	35-37
SEWER SYSTEM: REVENUES	38
SEWER SYSTEM: EXPENDITURES	39



RESOLUTION NO. 08-008 R

A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF HIGHLAND BEACH, FLORIDA, ADOPTING A FINAL MILLAGE RATE OF 3.4042 MILS FOR THE TOWN'S GENERAL OPERATING FUNDS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2008 AND ENDING SEPTEMBER 30, 2009; PROVIDING THAT THE FINAL MILLAGE RATE OF 3.4042 MILS IS 7.87 PERCENT LESS THAN THE COMPUTED ROLLED-BACK RATE OF 3.6951 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, 2008 and ending September 30, 2009, is hereby set at 3.4042 mils, plus .4458 for voted debt service, for a final millage rate of 3.8500.

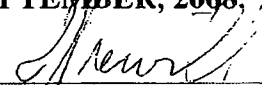
Section 2. The final millage rate of 3.4042 is 7.87 percent less than the computed rolled-back rate of 3.6951 mils.

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.

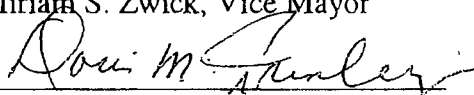
PASSED AND ADOPTED THIS 25th DAY OF SEPTEMBER, 2008;



Jim Newill, CPA, Mayor

Absent

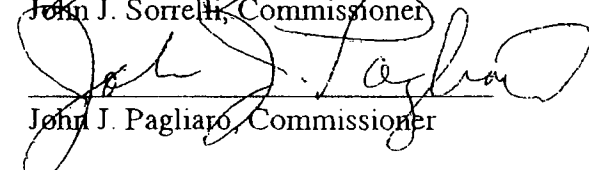
Miriam S. Zwick, Vice Mayor




Doris M. Trinley, Commissioner



John J. Sorrelli, Commissioner



John J. Pagliaro, Commissioner

ATTEST:


Beverly M. Brown, MMC
Town Clerk



RESOLUTION NO. 08-009 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, 2008 AND ENDING SEPTEMBER 30, 2009; 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, 2008 and ending September 30, 2009, 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, 467,569 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.

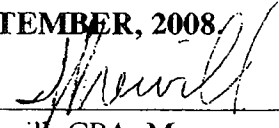
Section 3. All funds appropriated for the 2007/2008 fiscal year, which are encumbered, but unexpended as of last day of the fiscal year, shall be deemed reappropriated for the same purposes for the 2008/2009 fiscal year.

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.

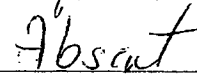
Section 5. All Resolutions or parts of Resolutions in conflict herewith are hereby repealed to the extent to such conflict.

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

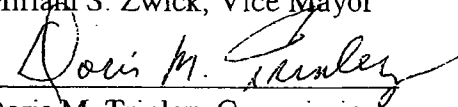
PASSED AND ADOPTED THIS 25th DAY OF SEPTEMBER, 2008.



Jim Newill, CPA, Mayor



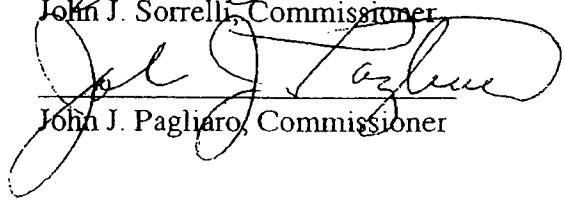
Miriam S. Zwick, Vice Mayor



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 06/07 - FY 08/09**

	FISCAL YEAR 2006-2007	FISCAL YEAR 2007-2008	FISCAL YEAR 2008-2009
TAXABLE VALUE- DR420	2,308,152,127	2,254,116,427	2,142,803,286
FINAL GROSS TAXABLE VALUE	2,300,831,999	2,239,686,216	N/A
MILLAGE GEN. OPERATING	3.5793	3.5232	3.4042
MILLAGE DEBT SERVICE	0.4207	0.4268	0.4458
TOTAL MILLAGE	<u>4.0000</u>	<u>3.9500</u>	<u>3.8500</u>
TAXES LEVIED OPERATING	8,261,569	7,941,703	7,294,531
TAXES LEVIED DEBT SERVICE	<u>971,040</u>	<u>962,057</u>	<u>955,262</u>
TOTAL TAXES	9,232,609 x96%	8,903,760 x96%	8,249,793 x96%
BASED ON AD VALOREM TAXES-DR-420	<u>8,863,304</u>	<u>8,547,609</u>	<u>7,919,801</u>
BASED ON FINAL GROSS TAXABLE VALUE			DR-420
TAXES LEVIED OPERATING	8,235,368	7,890,862 0	7,294,531
TAXES LEVIED DEBT SERVICE	<u>967,960</u>	<u>955,898 0</u>	<u>955,262</u>
TOTAL TAXES	9,203,328 x96%	8,846,761 0 x96% 0%	8,249,793 x96%
FINAL GROSS TAXABLE VALUE	<u>8,835,195</u>	<u>8,492,890 0</u>	<u>7,919,801</u>

**TOWN OF HIGHLAND BEACH
REVENUE COMPARISON - F/Y 07/08 AND F/Y 08/09**

FUND	REVENUE SOURCE	ADOPTED 2007 - 2008 BUDGET	ADOPTED 2008 - 2009 BUDGET
GENERAL FUND	CURRENT AD VALOREM TAXES	8,547,609	7,919,801
	LOCAL OPTION GAS TAX	38,500	36,000
	FRANCHISES FEES	710,000	705,000
	OCCUPATIONAL LICENSES	3,400	2,500
	BUILDING PERMITS	375,000	375,000
	INTER GOVT REVENUE	455,150	408,050
	GARBAGE/SOLID WASTE	411,500	412,000
	CHARGES FOR SERVICES	7,300	5,500
	FINES AND FORFEITURES	18,300	10,000
	INTEREST	240,000	170,000
	MISCELLANEOUS REVENUES	192,497	170,910
TOTAL GENERAL FUND		10,998,256	10,214,761
LIBRARY DONATION FUND	LIBRARY DONATION FUND REVENUES	11,000	9,700
TOTAL LIBRARY DONATION		11,000	9,700
CULTURAL BOARD FUND	CULTURAL BOARD FUND REVENUES	8,000	10,300
TOTAL CULTURAL BOARD FUND		8,000	10,300
LAW ENFORCEMENT TRUST	LAW ENFORCEMENT TRUST FUND REVENUES	3,900	4,100
TOTAL LAW ENFORCEMENT TRUST FUND		3,900	4,100
UTILITIES FUND			
WATER DEPT	WATER UTILITY REVENUE	2,429,270	2,230,500
	CHARGES FOR SERVICES	30,720	30,720
	INTEREST	37,500	2,500
	MISCELLANEOUS REVENUES	95,780	98,988
	TRANS FROM GENERAL FUND-G.O. DEBT SERVICE	619,435	619,435
	TRANS FROM GENERAL FUND-DEFICIT	0	237,302
	TRANS FROM GENERAL FUND-ENGINEERING	262,500	0
TOTAL WATER DEPT		3,475,205	3,219,445
SEWER DEPT	SEWER UTILITY REVENUE	846,000	846,000
	INTEREST	47,000	20,000
TOTAL SEWER DEPT		893,000	866,000
TOTAL UTILITIES FUNDS	WATER AND SEWER FUND	4,368,205	4,085,445
GRAND TOTALS		15,390,361	14,324,306

**TOWN OF HIGHLAND BEACH
EXPENDITURE COMPARISON - F/Y 07/08 AND F/Y 08-09**

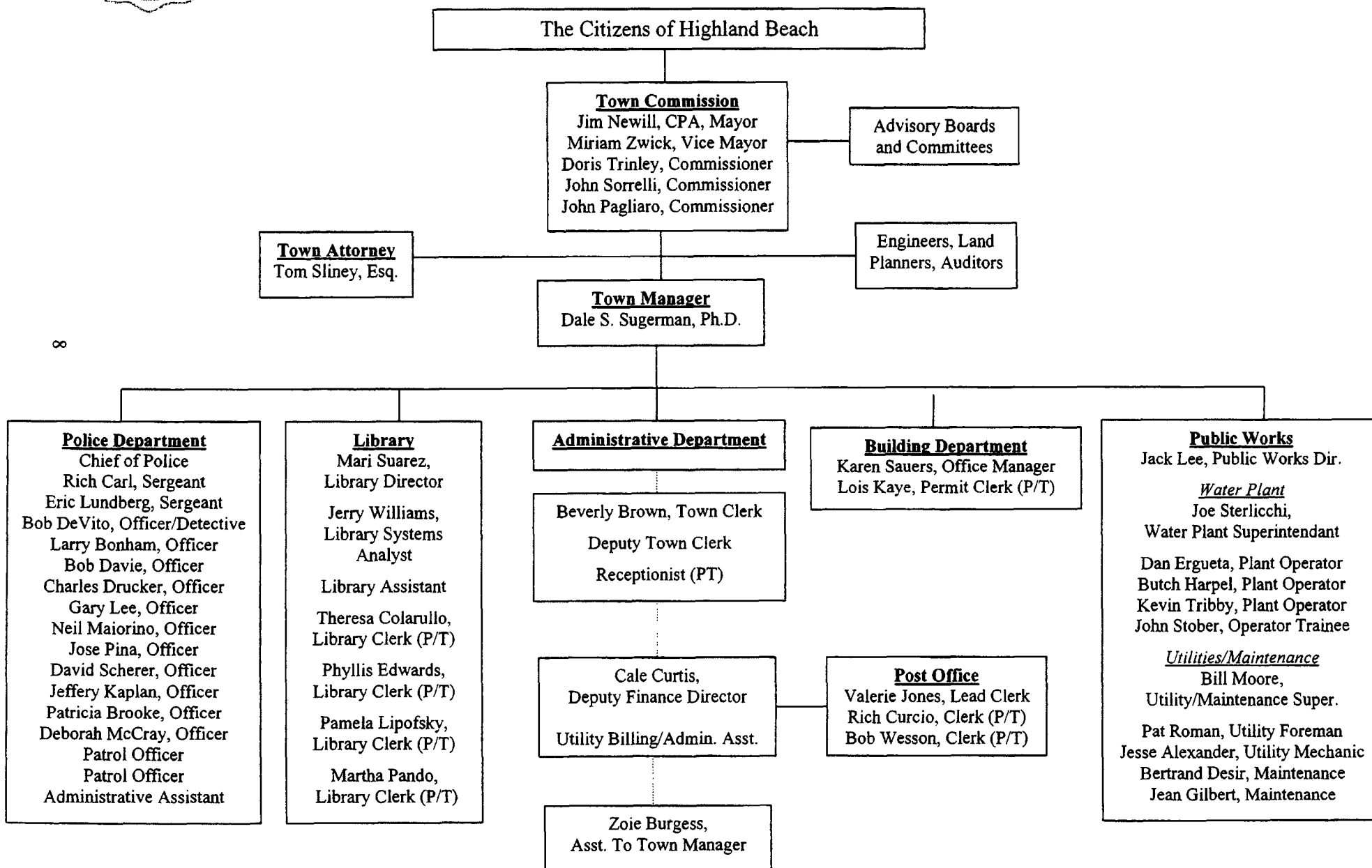
FUND	COST CENTER	ADOPTED 2007 - 2008 BUDGET	ADOPTED 2008 - 2009 BUDGET
GENERAL FUND			
	TOWN COMMISSION	170,565	210,670
	TOWN MANAGER	299,961	299,446
	TOWN CLERK	219,880	215,443
	FINANCE	297,874	254,190
	LEGAL COUNSEL	215,000	235,000
	DEBT SERVICE	738,510	732,010
	PUBLIC WORKS	243,669	252,163
	POST OFFICE	108,860	114,012
	OTHER GENERAL GOVERNMENT	856,200	416,982
	LAW ENFORCEMENT	2,028,009	1,846,180
	DELRAY BEACH FIRE/RESCUE	2,798,512	2,852,517
	PROTECTIVE INSPECTION	418,925	378,443
	AMBULANCE & RESCUE	12,000	12,000
	REFUSE COLLECTION	409,000	488,000
	LIBRARY	438,363	471,884
	INTERFUND TRANSFER- DEBT SERVICE	619,435	619,435
	INTERFUND TRANSFER WATER-DEFICIT	0	237,302
	INTERFUND TRANSFER WATER-ENGINEERING	262,500	0
	RESERVE FOR CONTINGENCY	861,993	579,084
TOTAL GENERAL FUND		10,999,256	10,214,761
LIBRARY DONATION FUND	LIBRARY DONATION FUND EXPENDITURES	11,000	9,700
TOTAL LIBRARY DONATION FUND		11,000	9,700
CULTURAL BOARD FUND	CULTURAL BOARD FUND EXPENDITURES	8,000	10,300
TOTAL CULTURAL BOARD FUND		8,000	10,300
LAW ENFORCEMENT TRUST	LAW ENFORCEMENT TRUST FUND EXPENDITURES	3,900	4,100
TOTAL LAW ENFORCEMENT TRUST FUND		3,900	4,100
UTILITIES FUND			
WATER DEPT			
	WATER EXPENDITURES-REGULAR	2,012,222	2,053,515
	WATER EXPENDITURES-DEBT SERVICE	1,200,483	1,165,930
	WATER EXPENDITURES-ENGINEERING	262,500	0
	RESERVE FOR CONTINGENCY	0	0
TOTAL WATER DEPT		3,475,205	3,219,445
SEWER DEPT			
	SEWER EXPENDITURES	770,380	799,338
	RESERVE FOR CONTINGENCY	122,620	66,662
TOTAL SEWER DEPT		893,000	866,000
TOTAL UTILITIES FUNDS	WATER AND SEWER FUND	4,368,205	4,085,445
GRAND TOTALS		15,390,361	14,324,306



TOWN OF HIGHLAND BEACH

Organization Chart

As of October 1, 2008



BUDGET WORKSHEET
GENERAL FUND REVENUES

Page: 1
10/2/2008
1:53 pm

Town of Highland Beach

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Month: 6/30/2008								
Fund: 001 - GENERAL FUND								
Revenues								
Dept: 310.000 REVENUES								
Acct Class: 3100 TAXES								
311.000 CURRENT AD VALOREM TAXES	8,900,572	8,547,609	8,547,609	8,329,200	8,547,609	7,889,994	7,919,801	7,919,801
311.100 DELINQUENT AD VALOREM TAXES	1,234	0	0	-160	0	0	0	0
312.000 LOCAL OPTIONAL GAS TAX	37,075	38,500	38,500	23,719	35,500	36,000	36,000	36,000
313.100 FRANCHISE FEES-FPL	467,708	455,000	455,000	283,820	490,000	500,000	450,000	450,000
313.400 FRANCHISE FEES-FPU	4,863	5,000	5,000	4,435	4,435	5,000	5,000	5,000
313.600 COMMUNICATIONS SERVICE TAX	260,417	250,000	250,000	184,441	275,000	280,000	250,000	250,000
TAXES	9,671,869	9,296,109	9,296,109	8,825,455	9,352,544	8,710,994	8,660,801	8,660,801
Acct Class: 3200 LICENSES AND PERMITS								
321.400 BUSINESS REGISTRATIONS	2,031	3,400	3,400	1,008	2,500	2,500	2,500	2,500
322.000 BUILDING PERMITS	443,273	375,000	375,000	400,594	450,000	375,000	375,000	375,000
LICENSES AND PERMITS	445,304	378,400	378,400	401,602	452,500	377,500	377,500	377,500
Acct Class: 3300 INTERGOVERNMENTAL								
331.210 POLICE -FEDERAL CONFISCATIONS	0	0	0	2,417	0	0	0	0
334.200 POLICE GRANT REVENUE-STATE	0	1,000	1,000	0	0	1,000	1,000	1,000
335.120 STATE REVENUE SHARING PROCEEDS	95,488	110,000	110,000	58,894	88,300	90,000	90,000	90,000
335.150 ALCOHOLIC BEVERAGE LICENSES	641	650	650	641	641	650	650	650
335.180 LOCAL GOVT HALF-CENT SALES TAX	308,004	325,000	325,000	201,865	305,000	310,000	300,000	300,000
335.190 MOTOR FUEL TAX REBATE	1,425	1,500	1,500	551	800	1,400	1,400	1,400
337.700 LIBRARY LECTURE SERIES	8,250	0	0	0	0	0	0	0
338.000 SHARE COUNTY OCCUPATIONAL LIC.	14,605	17,000	17,000	3,909	15,000	15,000	15,000	15,000
INTERGOVERNMENTAL	428,413	455,150	455,150	268,277	409,741	418,050	408,050	408,050
Acct Class: 3400 CHARGES FOR SERVICES								
341.900 ZONING FEES, BOARD REVIEW FEES	1,723	3,000	3,000	900	1,500	1,500	1,500	1,500
341.910 SALE OF MAPS, PUBS. & BOOKS	10	0	0	0	0	0	0	0
341.920 CERTIFICATION,COPYS,LIEN SRCH	4,310	4,000	4,000	2,600	3,500	4,000	4,000	4,000
343.400 GARBAGE/SOLID WASTE REVENUE	381,775	411,500	411,500	274,381	411,500	412,000	412,000	412,000
343.900 LOT MOWING	300	300	300	1,500	1,500	0	0	0
CHARGES FOR SERVICES	388,118	418,800	418,800	279,381	418,000	417,500	417,500	417,500
Acct Class: 3500 FINES AND FORFEITURES								
351.000 COURT FINES	7,748	9,000	9,000	2,333	3,400	3,500	3,500	3,500
351.100 MISC POLICE INCOME	1,677	2,300	2,300	1,158	1,500	1,500	1,500	1,500
352.000 LIBRARY FINES & FEES	4,879	6,000	6,000	3,158	4,800	5,000	5,000	5,000
354.200 VIOLATION OF LOCAL ORDINANCES	600	1,000	1,000	0	0	0	0	0
FINES AND FORFEITURES	14,904	18,300	18,300	6,649	9,700	10,000	10,000	10,000
Acct Class: 3600 MISCELLANEOUS REVENUES								

BUDGET WORKSHEET
GENERAL FUND REVENUES

Page: 2
10/2/2008
1:53 pm

Town of Highland Beach

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Month: 6/30/2008								
Fund: 001 - GENERAL FUND								
Revenues								
Dept: 310.000 REVENUES								
Acct Class: 3600 MISCELLANEOUS REVENUES								
361.000 INTEREST ON INVESTMENTS	255,596	240,000	240,000	146,948	180,000	200,000	150,000	150,000
361.100 INVESTMENT EARNINGS- TAX COLL.	20,882	5,000	5,000	13,369	20,000	20,000	20,000	20,000
361.200 INTEREST - OTHER	902	0	0	0	0	0	0	0
362.000 RENT- U S POSTAL STATION	25,000	25,000	25,000	18,750	25,000	25,000	25,000	25,000
362.200 LEASE-SPRINT PCS	23,134	25,200	25,200	23,000	23,000	25,200	25,200	25,200
366.100 LIBRARY DONATIONS	0	0	0	500	0	0	0	0
369.100 ADMINISTRATIVE REIMBURSEMENTS	117,214	116,597	116,597	87,448	116,597	110,010	110,010	110,010
369.200 MISCELLANEOUS LIBRARY REVENUE	229	700	700	777	700	700	700	700
369.300 INSURANCE REIMBURSEMENTS	34,079	0	0	4,655	4,655	0	0	0
369.400 OTHER MISCELLANEOUS REVENUES	71,603	20,000	20,000	3,586	8,000	10,000	10,000	10,000
MISCELLANEOUS REVENUES	548,639	432,497	432,497	299,033	377,952	390,910	340,910	340,910
Acct Class: 3800 OTHERS SOURCES-NON-REVENUE								
389.900 APPROPRIATION FROM RESERVE	0	0	197,429	0	0	0	0	0
OTHERS SOURCES-NON-REVENUE	0	0	197,429	0	0	0	0	0
REVENUES	11,497,247	10,999,256	11,196,685	10,080,397	11,020,437	10,324,954	10,214,761	10,214,761
Total Revenues	11,497,247	10,999,256	11,196,685	10,080,397	11,020,437	10,324,954	10,214,761	10,214,761
GENERAL FUND	11,497,247	10,999,256	11,196,685	10,080,397	11,020,437	10,324,954	10,214,761	10,214,761

BUDGET WORKSHEET

TOWN COMMISSION

Page: 1

10/2/2008

1:55 pm

Town of Highland Beach

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Month: 6/30/2008								
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	46,750	62,500	63,000	63,000	63,000
521.000 FICA TAXES	4,827	4,825	4,825	3,554	4,780	4,820	4,820	4,820
522.000 RETIREMENT CONTRIBUTIONS	6,206	6,210	6,210	4,088	5,645	6,210	6,210	6,210
524.000 WORKERS' COMPENSATION	300	280	280	219	220	420	390	390
PERSONAL SERVICES	74,333	74,315	74,315	54,611	73,145	74,450	74,420	74,420
Acct Class: 5030 OPERATING EXPENSES								
531.000 PROFESSIONAL FEES	11,012	40,000	105,346	69,280	113,000	60,000	60,000	60,000
540.000 TRAVEL AND PER DIEM	8,806	5,000	12,200	6,807	5,000	9,000	9,000	15,000
541.100 POSTAGE & FREIGHT	1,646	3,500	3,500	2,819	3,300	3,500	3,500	3,500
549.001 OTH CURR CHG-ADVERTISING	1,788	1,000	10,680	9,670	10,680	10,000	10,000	10,000
549.004 OTH CURR CHG-COMM. REINVEST	10,624	7,500	7,500	2,305	3,000	7,500	7,500	7,500
549.005 OTH CURR CHG-PRINTING & PUBS	9,174	20,000	19,000	12,796	15,000	20,000	20,000	20,000
549.008 OTH CURR CHG-GIFTS & AWARDS	4,906	6,500	7,500	7,056	7,500	7,500	7,500	7,500
549.010 OTH CURR CHG-PROMOTIONS	2,670	5,000	5,000	971	2,500	5,000	5,000	5,000
552.000 OPERATING SUPPLIES	736	2,500	3,300	2,350	2,500	2,500	2,500	2,500
552.300 OPERATING SUPPLIES-HIST. COMM	0	250	250	0	0	250	250	250
554.000 BOOKS,DUES,EDUCATION,SUBSCRIPT	8,177	5,000	5,000	1,673	5,000	5,000	5,000	5,000
OPERATING EXPENSES	59,539	96,250	179,276	115,727	167,480	130,250	130,250	136,250
TOWN COMMISSION	133,872	170,565	253,591	170,338	240,625	204,700	204,670	210,670
Total Expenditures	133,872	170,565	253,591	170,338	240,625	204,700	204,670	210,670

BUDGET WORKSHEET

TOWN MANAGER

Page. 1

10/2/2008

1:57 pm

Town of Highland Beach

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Month. 6/30/2008								
Fund. 001 - GENERAL FUND								
Expenditures								
Dept: 512.000 TOWN MANAGER								
Acct Class: 5010 PERSONAL SERVICES								
512.000 REGULAR SALARIES & WAGES	175,590	188,806	188,806	130,382	179,020	196,933	196,933	187,345
515.200 EDUCATION INCENTIVE PAY	0	0	0	0	0	0	0	4,000
515.500 DISASTER EXP-PERSONAL SERVICES	0	0	0	0	0	0	0	0
521.000 FICA TAXES	12,450	14,445	14,445	8,204	11,950	15,065	15,065	14,335
522.000 RETIREMENT CONTRIBUTIONS	18,918	20,765	20,765	15,377	20,745	20,705	20,705	21,120
522.100 DEFERRED COMP CONTRIBUTIONS	17,599	19,250	19,250	13,596	18,660	19,460	19,460	19,985
523.000 HEALTH INSURANCE/ALLOWANCE	26,159	34,170	34,170	20,573	25,450	25,195	21,696	21,696
524.000 WORKERS' COMPENSATION	888	825	825	655	655	1,325	1,215	1,215
PERSONAL SERVICES	251,604	278,261	278,261	188,787	256,480	278,683	275,074	269,696
Acct Class: 5030 OPERATING EXPENSES								
531.000 PROFESSIONAL FEES	8,464	4,000	4,000	0	4,000	4,000	5,000	5,000
540.000 TRAVEL AND PER DIEM	4,230	4,900	4,900	3,558	4,900	4,900	4,900	4,900
540.100 TRAINING & DEVELOPMENT	1,510	3,000	3,000	588	3,000	3,000	3,000	3,000
541.100 POSTAGE & FREIGHT	409	300	300	86	300	300	300	300
544.000 RENTALS AND LEASES	0	0	0	0	0	0	0	4,800
545.000 INSURANCE & BONDS	1,258	1,500	1,500	703	1,500	1,500	1,500	1,500
546.100 REPAIRS & MAINTENANCE- VEHICLE	0	0	0	0	0	0	0	250
549.008 OTH CURR CHG-GIFTS & AWARDS	4,210	2,500	2,500	0	2,500	2,500	2,500	2,500
549.014 OTHER CURR CHG-WELLNESS	9,700	0	0	0	0	0	0	0
552.000 OPERATING SUPPLIES	2,504	1,500	1,500	534	1,000	1,000	2,000	2,000
552.400 OPERATING SUPPLIES-GASOLINE	0	0	0	0	0	0	0	2,000
554.000 BOOKS,DUES,EDUCATION,SUBSCRIPT	2,940	4,000	4,000	1,866	3,500	3,500	3,500	3,500
OPERATING EXPENSES	35,225	21,700	21,700	7,335	20,700	20,700	22,700	29,750
TOWN MANAGER	286,829	299,961	299,961	196,122	277,180	299,383	297,774	299,446
Total Expenditures	286,829	299,961	299,961	196,122	277,180	299,383	297,774	299,446

BUDGET WORKSHEET

TOWN CLERK

Page: 1

10/2/2008

1:56 pm

Town of Highland Beach

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Month: 6/30/2008								
Fund: 001 - GENERAL FUND								
Expenditures								
Dept: 512.100 TOWN CLERK								
Acct Class: 5010 PERSONAL SERVICES								
512.000 REGULAR SALARIES & WAGES	162,386	141,097	141,097	139,124	132,005	150,748	150,748	135,209
515.500 DISASTER EXP-PERSONAL SERVICES	0	0	0	0	0	0	0	0
521.000 FICA TAXES	12,416	10,795	10,795	11,110	10,540	11,535	11,535	10,343
522.000 RETIREMENT CONTRIBUTIONS	16,757	16,018	16,018	11,082	15,000	17,170	17,170	15,635
523.000 HEALTH INSURANCE/ALLOWANCE	27,992	24,800	31,147	28,175	26,055	26,235	22,312	22,312
524.000 WORKERS' COMPENSATION	907	620	620	490	490	985	930	894
PERSONAL SERVICES	220,458	193,330	199,677	189,981	184,090	206,673	202,695	184,393
Acct Class: 5030 OPERATING EXPENSES								
534.000 OTHER CONTRACTUAL SERVICES	13,332	10,000	10,000	2,269	5,000	7,500	7,500	7,500
540.000 TRAVEL AND PER DIEM	1,542	1,500	2,096	1,690	1,500	1,500	1,500	1,500
541.100 POSTAGE & FREIGHT	560	750	750	372	750	750	750	750
546.000 REPAIRS & MAINTENANCE- GENERAL	0	100	100	0	100	100	100	100
549.001 OTH CURR CHG-ADVERTISING	806	1,000	1,000	152	1,000	1,000	1,000	1,000
552.000 OPERATING SUPPLIES	4,583	6,200	2,200	1,129	5,000	5,200	5,200	5,200
554.000 BOOKS,DUES,EDUCATION,SUBSCRIPT	1,043	4,000	2,384	1,230	4,000	4,000	4,000	4,000
OPERATING EXPENSES	21,866	23,550	18,530	6,842	17,350	20,050	20,050	20,050
Acct Class: 5060 CAPITAL OUTLAY								
564.000 MACHINERY AND EQUIPMENT	1,120	3,000	2,998	2,998	4,325	3,500	3,500	3,500
566.100 SOFTWARE	0	0	0	0	0	7,500	7,500	7,500
CAPITAL OUTLAY	1,120	3,000	2,998	2,998	4,325	11,000	11,000	11,000
TOWN CLERK	243,444	219,880	221,205	199,821	205,765	237,723	233,745	215,443
Total Expenditures	243,444	219,880	221,205	199,821	205,765	237,723	233,745	215,443

**TOWN OF HIGHLAND BEACH
CAPITAL OUTLAY REQUESTS
FISCAL YEAR 2008 - 2009**

Dept: Town Clerk

Qty.	Type*	Item Description and Justification	Costs	
			Initial Purchase	Yearly O & M**
1	E	Purchase & Upgrade of Computer Equipment	\$1,750	
1	E	Purchase & Upgrade of Computer Equipment	\$1,750	
1	E	Media Manager Software to stream vidoe broadcasts to the internet and Archive them for future broadcasting.	\$7,500	
TOTAL			\$11,000	

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

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

BUDGET WORKSHEET

FINANCE

Page: 1

10/2/2008

1:59 pm

Town of Highland Beach

	Prior Year Actual	Current Year				(6) Requested	(7) Recommended	(8) Adopted
		Original Budget	Amended Budget	Actual Thru June	Estimated Total			
Month: 6/30/2008								
Fund: 001 - GENERAL FUND								
Expenditures								
Dept: 513.000 FINANCE								
Acct Class: 5010 PERSONAL SERVICES								
512.000 REGULAR SALARIES & WAGES	189,913	173,682	159,512	182,768	153,560	180,442	166,109	73,298
514.000 OVERTIME	0	0	4,000	3,512	4,000	0	0	0
515.200 EDUCATION INCENTIVE PAY	0	0	0	0	0	0	0	2,000
515.500 DISASTER EXP-PERSONAL SERVICES	0	0	0	0	0	0	0	0
521.000 FICA TAXES	14,869	13,287	12,830	14,278	12,344	13,804	12,707	5,607
522.000 RETIREMENT CONTRIBUTIONS	20,832	20,300	24,212	18,407	17,810	21,190	19,780	7,220
523.000 HEALTH INSURANCE/ALLOWANCE	24,677	25,050	39,050	32,776	32,270	52,730	31,480	31,480
524.000 WORKERS' COMPENSATION	896	880	880	603	605	1,177	1,023	485
PERSONAL SERVICES	251,187	233,199	240,484	252,344	220,589	269,343	231,099	120,090
Acct Class: 5030 OPERATING EXPENSES								
532.000 ACCOUNTING AND AUDITING	35,000	35,000	26,800	26,800	26,800	35,400	35,400	35,400
534.000 OTHER CONTRACTUAL SERVICES	16,424	8,400	25,115	16,684	20,600	9,200	9,200	80,000
540.000 TRAVEL AND PER DIEM	0	4,000	1,001	502	2,000	4,000	4,000	4,000
541.100 POSTAGE & FREIGHT	2,439	2,700	2,700	1,712	2,200	2,400	2,400	2,400
544.000 RENTALS AND LEASES	1,657	1,750	1,850	1,204	1,800	1,800	1,800	1,800
545.000 INSURANCE & BONDS	0	650	404	404	404	600	600	600
546.000 REPAIRS & MAINTENANCE- GENERAL	3,853	3,900	3,900	3,662	3,662	3,900	3,900	3,900
549.005 OTH CURR CHG-PRINTING & PUBS	2,483	1,000	500	0	0	0	0	0
552.000 OPERATING SUPPLIES	5,607	6,275	5,175	2,605	4,775	5,000	5,000	5,000
554.000 BOOKS,DUES,EDUCATION,SUBSCRIPT	730	1,000	583	155	500	1,000	1,000	1,000
OPERATING EXPENSES	68,193	64,675	68,028	53,728	62,741	63,300	63,300	134,100
FINANCE	319,380	297,874	308,512	306,072	283,330	332,643	294,399	254,190
Total Expenditures	319,380	297,874	308,512	306,072	283,330	332,643	294,399	254,190

BUDGET WORKSHEET

LEGAL COUNSEL

Page: 1

10/2/2008

1:59 pm

Town of Highland Beach

	Prior	Current Year				(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated			
Month: 6/30/2008	Actual	Budget	Budget	June	Total	Requested	Recommended	Adopted
Fund: 001 - GENERAL FUND								
Expenditures								
Dept: 514.000 LEGAL COUNSEL								
Acct Class: 5030 OPERATING EXPENSES								
531.100 PROFESSIONAL FEES- GEN LEGAL	82,500	90,000	90,000	60,000	90,000	90,000	90,000	90,000
531.200 PROFESSIONAL FEES- LITIGATION	146,368	100,000	110,000	67,107	104,000	100,000	120,000	120,000
531.300 PROFESSIONAL FEES- LEGAL OTHER	24,116	25,000	15,000	1,594	10,000	25,000	25,000	25,000
OPERATING EXPENSES	252,984	215,000	215,000	128,701	204,000	215,000	235,000	235,000
LEGAL COUNSEL	252,984	215,000	215,000	128,701	204,000	215,000	235,000	235,000
Total Expenditures	252,984	215,000	215,000	128,701	204,000	215,000	235,000	235,000

BUDGET WORKSHEET

DEBT SERVICE

Page: 1

10/2/2008

2:00 pm

Town of Highland Beach

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Month: 6/30/2008								
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	187,500	250,000	250,000	250,000	250,000
571.700 PRINCIPAL-2005 REFUNDING LOAN	338,403	347,840	347,856	355,789	347,840	358,160	358,160	358,160
572.000 INTEREST-LIBRARY BLDG LOAN	62,715	54,215	54,215	41,511	54,215	47,710	47,710	47,710
572.700 INTEREST-2005 REFUNDING LOAN	95,888	86,455	86,439	88,406	86,455	76,140	76,140	76,140
DEBT SERVICE	747,006	738,510	738,510	673,206	738,510	732,010	732,010	732,010
DEBT PAYMENTS	747,006	738,510	738,510	673,206	738,510	732,010	732,010	732,010
Total Expenditures	747,006	738,510	738,510	673,206	738,510	732,010	732,010	732,010

BUDGET WORKSHEET

PUBLIC WORKS

Page: 1

10/2/2008

2:00 pm

Town of Highland Beach

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Month: 6/30/2008								
Fund: 001 - GENERAL FUND								
Expenditures								
Dept: 519.000 PUBLIC WORKS								
Acct Class: 5010 PERSONAL SERVICES								
512.000 REGULAR SALARIES & WAGES	75,575	77,923	77,923	58,774	77,850	80,651	80,651	80,651
515.500 DISASTER EXP-PERSONAL SERVICES	0	0	0	0	0	0	0	0
521.000 FICA TAXES	5,853	5,961	5,961	4,424	5,892	6,170	6,170	6,170
522.000 RETIREMENT CONTRIBUTIONS	7,418	7,675	7,675	5,520	7,400	7,945	7,945	7,945
523.000 HEALTH INSURANCE/ALLOWANCE	29,301	27,460	42,360	32,437	38,513	38,520	30,322	30,322
524.000 WORKERS' COMPENSATION	6,550	6,400	6,400	4,947	4,950	8,420	7,775	7,775
PERSONAL SERVICES	124,697	125,419	140,319	106,102	134,605	141,706	132,863	132,863
Acct Class: 5030 OPERATING EXPENSES								
531.000 PROFESSIONAL FEES	5,365	9,000	9,000	6,319	6,200	6,000	6,000	10,000
534.000 OTHER CONTRACTUAL SERVICES	48,099	53,000	53,000	37,961	54,000	55,000	55,000	55,000
534.100 LOT CLEARING	790	750	750	293	750	0	0	0
546.000 REPAIRS & MAINTENANCE- GENERAL	42,306	36,000	51,056	27,901	35,000	35,000	35,000	35,000
546.100 REPAIRS & MAINTENANCE- VEHICLE	783	1,000	1,000	188	500	1,000	1,000	1,000
549.003 OTH CURR CHG-LICENSE & PERMITS	1,500	1,500	1,500	0	1,500	1,500	1,500	1,500
552.000 OPERATING SUPPLIES	10,252	14,000	11,684	7,213	10,200	12,000	12,000	12,000
552.400 OPERATING SUPPLIES-GASOLINE	3,234	3,000	3,700	2,299	3,700	4,800	4,800	4,800
552.950 OPERATING EXP- DISASTERS	0	0	0	0	0	0	0	0
OPERATING EXPENSES	112,329	118,250	131,690	82,174	111,850	115,300	115,300	119,300
Acct Class: 5060 CAPITAL OUTLAY								
562.000 BUILDINGS	8,827	0	0	0	0	0	0	0
563.000 IMPROVEMENTS OTHER THAN BLDG.	9,135	0	0	8,037	8,040	0	0	0
564.000 MACHINERY AND EQUIPMENT	1,501	0	0	0	7,520	0	0	0
CAPITAL OUTLAY	19,463	0	0	8,037	15,560	0	0	0
PUBLIC WORKS	256,489	243,669	272,009	196,313	262,015	257,006	248,163	252,163
Total Expenditures	256,489	243,669	272,009	196,313	262,015	257,006	248,163	252,163

BUDGET WORKSHEET

POST OFFICE

Page: 1

10/2/2008

2:00 pm

Town of Highland Beach

	Prior Year Actual	Current Year -----				(6) Requested	(7) Recommended	(8) Adopted
		Original Budget	Amended Budget	Actual Thru June	Estimated Total			
Month: 6/30/2008								
Fund: 001 - GENERAL FUND								
Expenditures								
Dept: 519.100 POST OFFICE								
Acct Class: 5010 PERSONAL SERVICES								
512.000 REGULAR SALARIES & WAGES	71,077	76,295	76,295	55,646	74,560	80,495	80,495	80,495
515.200 EDUCATION INCENTIVE PAY	0	0	0	0	0	0	0	2,000
515.500 DISASTER EXP-PERSONAL SERVICES	0	0	0	0	0	0	0	0
521.000 FICA TAXES	5,604	5,840	5,840	4,398	5,835	6,160	6,160	6,160
522.000 RETIREMENT CONTRIBUTIONS	6,964	7,520	7,520	5,041	7,105	7,930	7,930	7,930
523.000 HEALTH INSURANCE/ALLOWANCE	12,219	12,210	13,060	10,589	12,880	12,900	10,930	10,930
524.000 WORKERS' COMPENSATION	341	345	345	265	265	540	497	497
PERSONAL SERVICES	96,205	102,210	103,060	75,939	100,645	108,025	106,012	108,012
Acct Class: 5030 OPERATING EXPENSES								
544.000 RENTALS AND LEASES	1,492	2,000	800	0	500	1,500	1,500	1,500
545.000 INSURANCE & BONDS	300	350	350	300	300	300	300	300
546.000 REPAIRS & MAINTENANCE- GENERAL	0	1,000	1,000	609	800	800	800	800
552.000 OPERATING SUPPLIES	1,500	2,800	3,150	2,501	2,500	2,800	2,800	2,800
552.100 UNIFORMS	493	500	500	483	483	600	600	600
OPERATING EXPENSES	3,785	6,650	5,800	3,893	4,583	6,000	6,000	6,000
Acct Class: 5060 CAPITAL OUTLAY								
564.000 MACHINERY AND EQUIPMENT	5,078	0	0	0	0	0	0	0
CAPITAL OUTLAY	5,078	0	0	0	0	0	0	0
POST OFFICE	105,068	108,860	108,860	79,832	105,228	114,025	112,012	114,012
Total Expenditures	105,068	108,860	108,860	79,832	105,228	114,025	112,012	114,012

BUDGET WORKSHEET
GENERAL GOVERNMENT-NON DEPT.

Page: 1
10/2/2008
2:01 pm

Town of Highland Beach

	Prior Year Actual	Current Year Original Budget	Amended Budget	Actual Thru June	Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Month: 6/30/2008								
Fund: 001 - GENERAL FUND								
Expenditures								
Dept: 519.300 GENERAL GOV'T-NON DEPARTM								
Accl Class: 5010 PERSONAL SERVICES								
522.200 FRS BUY BACK	7,560	0	0	0	0	0	0	0
PERSONAL SERVICES	7,560	0	0	0	0	0	0	0
Accl Class: 5030 OPERATING EXPENSES								
531.000 PROFESSIONAL FEES	5,289	25,000	49,500	20,949	25,000	25,000	45,000	45,000
534.000 OTHER CONTRACTUAL SERVICES	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
541.000 COMMUNICATIONS	49,931	50,000	50,000	33,301	50,000	50,000	50,000	50,000
543.000 UTILITY SERVICES	65,387	65,000	77,000	55,627	71,200	82,500	82,500	82,500
544.000 RENTALS AND LEASES	5,511	6,200	6,200	4,112	5,500	6,200	6,200	6,200
545.000 INSURANCE & BONDS	209,247	196,500	170,500	180,351	181,000	148,082	148,082	148,082
546.000 REPAIRS & MAINTENANCE- GENERAL	923	0	23,000	22,530	22,530	0	0	0
549.000 OTHER CURRENT CHARGES-GENERAL	4,906	6,000	24,484	23,195	24,385	6,000	6,000	6,000
549.006 OTH CURR CHG-TAXES & ASSESSMNT	1,807	2,000	2,000	1,777	1,777	2,000	2,000	2,000
552.000 OPERATING SUPPLIES	8,847	8,000	10,200	9,925	12,650	15,000	25,000	25,000
552.800 OPERATING SUPPLIES-C.E.R.T	0	500	500	0	0	500	500	500
552.940 DISASTER PREPARATION SUPPLIES	0	10,000	10,000	0	0	10,000	10,000	10,000
552.950 OPERATING EXP- DISASTERS	0	0	0	0	0	0	0	0
OPERATING EXPENSES	353,848	371,200	425,384	353,767	396,042	347,282	377,282	377,282
Accl Class: 5060 CAPITAL OUTLAY								
562.000 BUILDINGS	0	0	0	0	0	35,000	35,000	35,000
563.000 IMPROVEMENTS OTHER THAN BLDG	232,380	400,000	384,706	9,717	400,000	0	0	0
564.000 MACHINERY AND EQUIPMENT	85,684	75,000	60,900	30,722	40,000	0	716	0
566.100 SOFTWARE	3,780	10,000	10,000	1,090	2,500	2,500	4,700	4,700
CAPITAL OUTLAY	321,844	485,000	455,606	41,529	442,500	37,500	40,416	39,700
GENERAL GOV'T-NON DEPARTMENTAL	683,252	856,200	880,990	395,296	838,542	384,782	417,698	416,982
Total Expenditures	683,252	856,200	880,990	395,296	838,542	384,782	417,698	416,982

**TOWN OF HIGHLAND BEACH
CAPITAL OUTLAY REQUESTS
FISCAL YEAR 2008 - 2009**

Dept: Other General Government - Non Departmental

Qty.	Type*	Item Description and Justification	Costs	
			Initial Purchase	Yearly O & M**
1	E	Rewiring and Relocation of Town's Application Server and Exchange Server	\$35,000	
1	E	License Renewal of anti-virus and anti-spam software	\$2,500	
1	E	Design Software for in-house production of Town Related Publications	\$1,500	
1	E	Adobe Acrobat Professional Software for on-line Form Completion	\$700	
TOTAL			\$39,700	

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

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

BUDGET WORKSHEET
POLICE DEPARTMENT

Page: 1
10/2/2008
2:01 pm

Town of Highland Beach

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Month: 6/30/2008								
Fund: 001 - GENERAL FUND								
Expenditures								
Dept: 521.000 POLICE DEPARTMENT								
Acct Class: 5010 PERSONAL SERVICES								
512.000 REGULAR SALARIES & WAGES	800,942	974,969	1,074,551	760,919	928,590	1,044,332	1,044,332	1,044,332
514.000 OVERTIME	82,117	50,000	50,000	39,832	54,000	50,000	50,000	50,000
515.000 SPECIAL PAY	5,600	8,000	8,000	6,050	8,270	8,880	8,880	8,880
515.100 SHIFT DIFFERENTIAL PAY	14,219	20,000	25,520	9,275	12,420	15,000	15,000	15,000
515.200 EDUCATION INCENTIVE PAY	8,000	12,000	20,000	20,000	20,000	20,000	20,000	20,000
515.500 DISASTER EXP-PERSONAL SERVICES	0	0	0	0	0	0	0	0
521.000 FICA TAXES	71,307	81,470	82,602	66,262	79,220	87,075	87,075	87,075
522.000 RETIREMENT CONTRIBUTIONS	166,117	197,770	206,650	140,811	215,995	226,673	226,673	226,673
523.000 HEALTH INSURANCE/ALLOWANCE	163,721	217,000	234,126	190,000	215,995	226,930	182,225	182,225
524.000 WORKERS' COMPENSATION	88,580	80,500	87,700	63,948	63,950	63,885	62,295	62,295
PERSONAL SERVICES	1,400,603	1,641,709	1,789,149	1,297,097	1,598,440	1,742,775	1,696,480	1,696,480
Acct Class: 5030 OPERATING EXPENSES								
531.000 PROFESSIONAL FEES	8,381	78,000	69,400	10,563	60,000	12,000	12,000	12,000
534.000 OTHER CONTRACTUAL SERVICES	18,480	0	3,957	3,957	3,957	1,000	1,000	1,000
540.000 TRAVEL AND PER DIEM	2,258	2,000	7,200	5,412	7,200	7,000	7,000	7,000
540.100 TRAINING & DEVELOPMENT	2,564	7,000	7,000	3,047	3,800	7,000	7,000	7,000
541.000 COMMUNICATIONS	19,619	20,000	20,000	14,232	17,000	20,000	20,000	20,000
541.100 POSTAGE & FREIGHT	254	400	400	296	400	400	400	400
544.000 RENTALS AND LEASES	7,069	0	0	0	0	0	0	0
546.000 REPAIRS & MAINTENANCE- GENERAL	16,617	8,000	13,500	12,879	11,165	9,000	9,000	9,000
546.100 REPAIRS & MAINTENANCE- VEHICLE	21,635	19,000	19,000	17,690	19,000	15,000	15,000	15,000
549.013 OTH CURR CHG-ANNUAL PHYSICALS	9,640	12,000	12,000	2,170	5,000	6,300	6,300	6,300
552.000 OPERATING SUPPLIES	12,463	14,200	83,247	81,766	84,000	14,000	14,000	14,000
552.100 UNIFORMS	28,522	18,000	27,660	24,249	26,000	20,000	20,000	20,000
552.400 OPERATING SUPPLIES-GASOLINE	27,273	24,000	24,000	17,662	25,192	33,000	33,000	33,000
552.950 OPERATING EXP- DISASTERS	0	0	0	0	0	0	0	0
554.000 BOOKS,DUES,EDUCATION,SUBSCRIPT	893	1,200	1,200	154	250	1,200	1,200	1,200
OPERATING EXPENSES	175,668	203,800	288,564	194,077	262,964	145,900	145,900	145,900
Acct Class: 5060 CAPITAL OUTLAY								
562.000 BUILDINGS	0	100,000	78,172	0	0	300,000	300,000	0
564.000 MACHINERY AND EQUIPMENT	134,390	79,000	118,275	69,186	69,187	20,700	20,700	0
566.100 SOFTWARE	3,953	3,500	6,500	3,553	3,553	3,800	3,800	3,800
CAPITAL OUTLAY	138,343	182,500	202,947	72,739	72,740	324,500	324,500	3,800
POLICE DEPARTMENT	1,714,614	2,028,009	2,280,660	1,563,913	1,934,144	2,213,175	2,166,880	1,846,180

**TOWN OF HIGHLAND BEACH
CAPITAL OUTLAY REQUESTS
FISCAL YEAR 2008 - 2009**

Dept: Police

Qty.	Type*	Item Description and Justification	Costs	
			Initial Purchase	Yearly O & M**
1	E	Update software for current USA Software computer systems.	\$3,800	
TOTAL			\$3,800	

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

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

BUDGET WORKSHEET
DELRAY BEACH FIRE RESCUE

Page: 1
10/2/2008
2:01 pm

Town of Highland Beach

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Month: 6/30/2008								
Fund: 001 - GENERAL FUND								
Expenditures								
Dept: 522.000 DELRAY BEACH FIRE RESCUE								
Accl Class: 5030 OPERATING EXPENSES								
534.000 OTHER CONTRACTUAL SERVICES	2,581,157	2,793,512	2,793,512	2,095,134	2,793,512	2,847,517	2,847,517	2,847,517
546.000 REPAIRS & MAINTENANCE- GENERAL	0	5,000	5,000	0	5,000	5,000	5,000	5,000
OPERATING EXPENSES	2,581,157	2,798,512	2,798,512	2,095,134	2,798,512	2,852,517	2,852,517	2,852,517
DELRAY BEACH FIRE RESCUE	2,581,157	2,798,512	2,798,512	2,095,134	2,798,512	2,852,517	2,852,517	2,852,517
Total Expenditures	2,581,157	2,798,512	2,798,512	2,095,134	2,798,512	2,852,517	2,852,517	2,852,517

BUDGET WORKSHEET
BUILDING DEPARTMENT

Page: 1
10/2/2008
2:02 pm

Town of Highland Beach

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Month: 6/30/2008								
Fund: 001 - GENERAL FUND								
Expenditures								
Dept: 524.000 PROTECTIVE INSPECTION								
Acct Class: 5010 PERSONAL SERVICES								
512.000 REGULAR SALARIES & WAGES	239,280	254,920	268,970	224,322	215,200	264,736	264,736	83,224
515.500 DISASTER EXP-PERSONAL SERVICES	0	0	0	0	0	0	0	0
521.000 FICA TAXES	18,513	19,500	22,900	17,299	16,465	20,255	20,255	6,367
522.000 RETIREMENT CONTRIBUTIONS	26,870	29,400	29,400	18,441	24,887	30,077	30,077	14,454
523.000 HEALTH INSURANCE/ALLOWANCE	40,962	42,330	49,930	44,009	44,705	44,920	36,210	36,210
524.000 WORKERS' COMPENSATION	18,952	17,975	17,975	14,290	14,290	8,670	8,009	538
PERSONAL SERVICES	344,577	364,125	389,175	318,361	315,547	368,658	359,287	140,793
Acct Class: 5030 OPERATING EXPENSES								
531.000 PROFESSIONAL FEES	0	10,000	10,000	0	0	0	10,000	5,000
534.000 OTHER CONTRACTUAL SERVICES	1,360	20,000	9,250	8,291	20,950	10,000	25,000	225,000
540.000 TRAVEL AND PER DIEM	3,106	4,000	1,150	1,150	1,096	4,000	4,000	500
541.100 POSTAGE & FREIGHT	664	1,200	700	351	600	800	800	800
544.000 RENTALS AND LEASES	1,858	2,100	2,100	1,341	2,400	2,100	2,100	2,100
546.000 REPAIRS & MAINTENANCE- GENERAL	0	500	500	0	500	500	500	500
546.100 REPAIRS & MAINTENANCE- VEHICLE	2,051	1,000	1,000	0	1,000	1,000	1,000	0
552.000 OPERATING SUPPLIES	5,130	4,500	4,500	1,797	3,000	3,500	3,500	3,500
552.400 OPERATING SUPPLIES-GASOLINE	705	750	750	506	1,000	1,000	1,000	0
554.000 BOOKS,DUES,EDUCATION,SUBSCRIPT	340	750	750	475	600	600	600	250
OPERATING EXPENSES	15,214	44,800	30,700	13,911	31,146	23,500	48,500	237,650
Acct Class: 5060 CAPITAL OUTLAY								
566.100 SOFTWARE	0	10,000	0	0	0	20,000	20,000	0
CAPITAL OUTLAY	0	10,000	0	0	0	20,000	20,000	0
PROTECTIVE INSPECTION	359,791	418,925	419,875	332,272	346,693	412,158	427,787	378,443
Total Expenditures	359,791	418,925	419,875	332,272	346,693	412,158	427,787	378,443

BUDGET WORKSHEET
AMBULANCE SERVICES

Page: 1
10/2/2008
2:02 pm

Town of Highland Beach

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Month: 6/30/2008								
Fund: 001 - GENERAL FUND								
Expenditures								
Dept: 526.000 AMBULANCE SERVICES								
Accl Class: 5030 OPERATING EXPENSES								
534.000 OTHER CONTRACTUAL SERVICES	13,000	12,000	12,000	9,000	12,000	12,000	12,000	12,000
OPERATING EXPENSES	13,000	12,000	12,000	9,000	12,000	12,000	12,000	12,000
AMBULANCE SERVICES	13,000	12,000	12,000	9,000	12,000	12,000	12,000	12,000
Total Expenditures	13,000	12,000	12,000	9,000	12,000	12,000	12,000	12,000

BUDGET WORKSHEET
GARBAGE/SOLID WASTE

Page: 1
10/2/2008
2:02 pm

Town of Highland Beach

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Month: 6/30/2008								
Fund: 001 - GENERAL FUND								
Expenditures								
Dept: 534.000 GARBAGE/SOLID WASTE CONTF								
Acct Class: 5030 OPERATING EXPENSES								
531.000 PROFESSIONAL FEES	94	5,000	5,000	329	500	5,000	5,000	5,000
534.000 OTHER CONTRACTUAL SERVICES	358,875	401,000	401,000	260,609	401,000	473,400	480,000	480,000
552.000 OPERATING SUPPLIES	2,955	3,000	5,797	2,797	2,797	3,000	3,000	3,000
OPERATING EXPENSES	361,924	409,000	411,797	263,735	404,297	481,400	488,000	488,000
GARBAGE/SOLID WASTE CONTROL	361,924	409,000	411,797	263,735	404,297	481,400	488,000	488,000
Total Expenditures	361,924	409,000	411,797	263,735	404,297	481,400	488,000	488,000

BUDGET WORKSHEET

LIBRARY

Page: 1

10/2/2008

2:07 pm

Town of Highland Beach

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Month: 6/30/2008								
Fund: 001 - GENERAL FUND								
Expenditures								
Dept: 571.000 LIBRARIES								
Acct Class: 5010 PERSONAL SERVICES								
512.000 REGULAR SALARIES & WAGES	181,191	221,099	221,099	164,301	222,320	266,261	234,261	266,261
515.200 EDUCATION INCENTIVE PAY	0	0	0	0	0	0	0	4,000
515.500 DISASTER EXP-PERSONAL SERVICES	0	0	0	0	0	0	0	0
521.000 FICA TAXES	14,038	16,914	16,914	12,487	16,940	20,369	17,321	20,369
522.000 RETIREMENT CONTRIBUTIONS	20,426	24,775	24,775	17,444	22,960	29,314	26,162	29,314
523.000 HEALTH INSURANCE/ALLOWANCE	23,215	37,200	37,200	33,432	39,690	52,730	31,480	31,480
524.000 WORKERS' COMPENSATION	823	975	975	768	770	1,740	1,445	1,760
PERSONAL SERVICES	239,693	300,963	300,963	228,432	302,680	370,414	310,669	353,184
Acct Class: 5030 OPERATING EXPENSES								
531.000 PROFESSIONAL FEES	24,438	5,000	0	0	0	0	0	0
534.000 OTHER CONTRACTUAL SERVICES	7,418	5,000	0	0	0	0	0	0
540.000 TRAVEL AND PER DIEM	1,498	2,500	2,500	1,802	2,500	2,500	2,500	2,500
541.100 POSTAGE & FREIGHT	249	200	200	94	200	200	200	200
544.000 RENTALS AND LEASES	1,704	2,000	2,000	1,284	2,000	2,000	2,000	2,000
549.010 OTH CURR CHG-PROMOTIONS	1,159	1,500	1,500	760	1,500	1,500	1,500	1,500
552.000 OPERATING SUPPLIES	30,370	20,000	32,000	24,931	30,000	25,000	30,000	30,000
552.100 UNIFORMS	1,090	900	900	0	900	0	0	0
552.500 OPERATING EXP-LECTURE SERIES	8,250	8,000	8,000	0	0	0	0	0
552.900 OPERATING EXP-CHILDRENS PROG	2,167	3,000	3,000	2,025	3,000	3,000	3,000	3,000
554.000 BOOKS,DUES,EDUCATION,SUBSCRIPT	4,639	4,500	4,500	3,804	4,500	4,500	4,500	4,500
OPERATING EXPENSES	82,982	52,600	54,600	34,700	44,600	38,700	43,700	43,700
Acct Class: 5060 CAPITAL OUTLAY								
562.000 BUILDINGS	10,745	9,800	9,800	0	0	0	0	0
564.000 MACHINERY AND EQUIPMENT	7,290	0	2,650	2,650	2,650	0	0	0
566.000 BOOKS,PUBS & LIBRARY MATERIALS	78,773	75,000	73,000	57,634	75,000	75,000	60,000	75,000
CAPITAL OUTLAY	96,808	84,800	85,450	60,284	77,650	75,000	60,000	75,000
LIBRARIES	419,483	438,363	441,013	323,416	424,930	484,114	414,369	471,884
Total Expenditures	419,483	438,363	441,013	323,416	424,930	484,114	414,369	471,884

BUDGET WORKSHEET
INTERFUND TRANSFERS

Page: 1
10/2/2008
2:07 pm

Town of Highland Beach

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Month: 6/30/2008								
Fund: 001 - GENERAL FUND								
Expenditures								
Dept: 581.000 INTERFUND TRANSFERS								
Acct Class: 5091 TRANSFERS								
581.300 TRANSFER TO WATER FD-DEBT SERV	619,435	619,435	619,435	619,435	619,435	619,435	619,435	619,435
581.400 TRANSFER TO WATER FD - DEFICIT	449,630	0	650,000	35,000	650,000	218,252	233,302	237,302
581.600 TRANSFER TO CULTURAL BOARD	2,464	0	0	0	0	0	0	0
581.700 TRANS TO WATER FD- ENGINEERING	0	262,500	262,500	24,000	262,500	0	0	0
TRANSFERS	1,071,529	881,935	1,531,935	678,435	1,531,935	837,687	852,737	856,737
INTERFUND TRANSFERS	1,071,529	881,935	1,531,935	678,435	1,531,935	837,687	852,737	856,737
Total Expenditures	1,071,529	881,935	1,531,935	678,435	1,531,935	837,687	852,737	856,737

BUDGET WORKSHEET
RESERVE FOR CONTINGENCY

Page: 1
10/2/2008
2:08 pm

Town of Highland Beach

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Month: 6/30/2008								
Fund: 001 - GENERAL FUND								
Expenditures								
Dept: 590.000 RESERVE FOR CONTINGENCY								
Acct Class: 5090 OTHER USES								
599.000 RESERVE FOR CONTINGENCY	0	861,993	2,493	0	0	254,631	225,000	579,084
OTHER USES	0	861,993	2,493	0	0	254,631	225,000	579,084
RESERVE FOR CONTINGENCY	0	861,993	2,493	0	0	254,631	225,000	579,084
Total Expenditures	0	861,993	2,493	0	0	254,631	225,000	579,084

BUDGET WORKSHEET
LIBRARY DONATION FUND

Page: 1
10/2/2008
2:09 pm

Town of Highland Beach

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Month: 6/30/2008								
Fund: 102 - LIBRARY DONATION FUND								
Revenues								
Dept: 360.000 MISCELLANEOUS								
Acct Class: 3600 MISCELLANEOUS REVENUES								
361.000 INTEREST ON INVESTMENTS	359	350	350	166	200	100	100	100
366.100 LIBRARY DONATIONS	1,075	3,150	3,150	1,675	2,100	2,100	2,100	2,100
MISCELLANEOUS REVENUES	1,434	3,500	3,500	1,841	2,300	2,200	2,200	2,200
Acct Class: 3800 OTHERS SOURCES-NON-REVENUE								
389.900 APPROPRIATION FROM RESERVE	0	7,500	7,500	0	7,500	7,500	7,500	7,500
OTHERS SOURCES-NON-REVENUE	0	7,500	7,500	0	7,500	7,500	7,500	7,500
MISCELLANEOUS	1,434	11,000	11,000	1,841	9,800	9,700	9,700	9,700
Total Revenues	1,434	11,000	11,000	1,841	9,800	9,700	9,700	9,700
Expenditures								
Dept: 571.000 LIBRARIES								
Acct Class: 5060 CAPITAL OUTLAY								
563.000 IMPROVEMENTS OTHER THAN BLDG	0	0	0	1,881	1,881	0	0	0
564.000 MACHINERY AND EQUIPMENT	0	11,000	11,000	0	0	9,700	9,700	9,700
CAPITAL OUTLAY	0	11,000	11,000	1,881	1,881	9,700	9,700	9,700
LIBRARIES	0	11,000	11,000	1,881	1,881	9,700	9,700	9,700
Total Expenditures	0	11,000	11,000	1,881	1,881	9,700	9,700	9,700

BUDGET WORKSHEET
CULTURAL BOARD FUND

Page: 1
10/2/2008
2:10 pm

Town of Highland Beach

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Month: 6/30/2008								
Fund: 103 - CULTURAL BOARD FUND								
Revenues								
Dept: 360.000 MISCELLANEOUS								
Acct Class: 3600 MISCELLANEOUS REVENUES								
361.000 INTEREST ON INVESTMENTS	638	550	550	340	0	0	300	300
366.700 CULTURAL BOARD DONATIONS	3,235	1,000	6,000	8,785	0	0	5,000	5,000
MISCELLANEOUS REVENUES	3,873	1,550	6,550	9,125	0	0	5,300	5,300
Acct Class: 3800 OTHERS SOURCES-NON-REVENUE								
381.100 TRANSFER FROM GENERAL FUND	2,464	0	0	0	0	0	0	0
389.900 APPROPRIATION FROM RESERVE	0	6,450	6,450	0	0	0	5,000	5,000
OTHERS SOURCES-NON-REVENUE	2,464	6,450	6,450	0	0	0	5,000	5,000
MISCELLANEOUS	6,337	8,000	13,000	9,125	0	0	10,300	10,300
Dept: 574.000 CULTURAL BOARD								
Acct Class: 3300 INTERGOVERNMENTAL								
337.710 COUNTY GRANT REIMBURSEMENT	2,325	0	0	0	0	0	0	0
INTERGOVERNMENTAL	2,325	0	0	0	0	0	0	0
CULTURAL BOARD	2,325	0	0	0	0	0	0	0
Total Revenues	8,662	8,000	13,000	9,125	0	0	10,300	10,300
Expenditures								
Dept: 574.000 CULTURAL BOARD								
Acct Class: 5030 OPERATING EXPENSES								
531.000 PROFESSIONAL FEES	100	1,000	4,000	625	0	0	1,000	1,000
541.100 POSTAGE & FREIGHT	661	1,000	1,000	809	0	0	1,000	1,000
544.000 RENTALS AND LEASES	220	0	0	0	0	0	1,000	1,000
549.010 OTH CURR CHG-PROMOTIONS	1,607	2,000	4,000	2,088	0	0	3,000	3,000
549.015 OTH CURR CHG-CULTURAL BOARD	0	2,000	2,000	1,270	0	0	2,300	2,300
552.000 OPERATING SUPPLIES	6,586	2,000	2,000	184	0	0	2,000	2,000
OPERATING EXPENSES	9,174	8,000	13,000	4,976	0	0	10,300	10,300
CULTURAL BOARD	9,174	8,000	13,000	4,976	0	0	10,300	10,300
Total Expenditures	9,174	8,000	13,000	4,976	0	0	10,300	10,300

BUDGET WORKSHEET
LAW ENFORCEMENT TRUST FUND

Page: 1
10/2/2008
2:10 pm

Town of Highland Beach

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Month: 6/30/2008								
Fund: 104 - SPECIAL LAW ENFORCEMENT TRUST								
Revenues								
Dept: 521.000 POLICE DEPARTMENT								
Acct Class: 3600 MISCELLANEOUS REVENUES								
361.000 INTEREST ON INVESTMENTS	185	100	100	78	0	100	100	100
366.800 LAW ENFORCEMENT DONATIONS	450	0	0	0	0	0	0	0
MISCELLANEOUS REVENUES	635	100	100	78	0	100	100	100
Acct Class: 3800 OTHERS SOURCES-NON-REVENUE								
389.900 APPROPRIATION FROM RESERVE	0	3,800	3,800	0	0	4,000	4,000	4,000
OTHERS SOURCES-NON-REVENUE	0	3,800	3,800	0	0	4,000	4,000	4,000
POLICE DEPARTMENT	635	3,900	3,900	78	0	4,100	4,100	4,100
Total Revenues	635	3,900	3,900	78	0	4,100	4,100	4,100
Expenditures								
Dept: 521.000 POLICE DEPARTMENT								
Acct Class: 5030 OPERATING EXPENSES								
540.100 TRAINING & DEVELOPMENT	0	3,900	3,900	0	0	4,100	4,100	4,100
OPERATING EXPENSES	0	3,900	3,900	0	0	4,100	4,100	4,100
POLICE DEPARTMENT	0	3,900	3,900	0	0	4,100	4,100	4,100
Total Expenditures	0	3,900	3,900	0	0	4,100	4,100	4,100

BUDGET WORKSHEET
WATER REVENUES

Page: 1
10/2/2008
2:11 pm

Town of Highland Beach

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Month: 6/30/2008								
Fund: 401 - WATER SYSTEM								
Revenues								
Dept: 533.000 WATER SYSTEM OPERATIONS								
Acct Class: 3400 CHARGES FOR SERVICES								
343.300 WATER UTILITY REVENUE	1,673,142	2,429,270	1,779,270	1,129,507	1,859,600	2,230,500	2,230,500	2,230,500
343.310 FIRE HYDRANT- MAINTENANCE FEE	30,720	30,720	30,720	30,720	30,720	30,720	30,720	30,720
CHARGES FOR SERVICES	1,703,862	2,459,990	1,809,990	1,160,227	1,890,320	2,261,220	2,261,220	2,261,220
Acct Class: 3600 MISCELLANEOUS REVENUES								
343.330 OTHER OPERATING - PASS THROUGH	4,979	2,000	2,000	0	2,000	2,000	2,000	2,000
361.000 INTEREST ON INVESTMENTS	30,564	37,500	37,500	3,857	4,600	10,000	2,500	2,500
364.000 DISPOSITION OF FIXED ASSETS	-16,632	0	0	0	0	0	0	0
369.100 ADMINISTRATIVE REIMBURSEMENTS	86,478	91,780	91,780	68,835	91,780	94,988	94,988	94,988
369.400 OTHER MISCELLANEOUS REVENUES	1,440	2,000	2,000	2,390	2,500	2,000	2,000	2,000
369.905 DISASTER REIMBURSEMENTS	0	0	0	0	0	0	0	0
MISCELLANEOUS REVENUES	106,829	133,280	133,280	75,082	100,880	108,988	101,488	101,488
Acct Class: 3800 OTHERS SOURCES-NON-REVENUE								
381.100 TRANSFER FROM GENERAL FUND	619,435	619,435	619,435	619,435	619,435	619,435	619,435	619,435
381.400 TRANSFER FRM GEN FUND-DEFICIT	449,630	0	650,000	35,000	650,000	218,252	233,302	237,302
381.700 TRANS FROM GENERAL-ENGINEERING	0	262,500	262,500	24,000	224,504	0	0	0
389.900 APPROPRIATION FROM RESERVE	0	0	12,465	0	0	0	0	0
OTHERS SOURCES-NON-REVENUE	1,069,065	881,935	1,544,400	678,435	1,493,939	837,687	852,737	856,737
WATER SYSTEM OPERATIONS	2,879,756	3,475,205	3,487,670	1,913,744	3,485,139	3,207,895	3,215,445	3,219,445
Total Revenues	2,879,756	3,475,205	3,487,670	1,913,744	3,485,139	3,207,895	3,215,445	3,219,445

BUDGET WORKSHEET
WATER EXPENDITURES

Page: 1
10/2/2008
2:12 pm

Town of Highland Beach

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Month: 6/30/2008								
Fund: 401 - WATER SYSTEM								
Expenditures								
Dept: 533.000 WATER SYSTEM OPERATIONS								
Accl Class: 5010 PERSONAL SERVICES								
512.000 REGULAR SALARIES & WAGES	539,835	573,650	575,650	424,797	561,920	602,812	602,812	602,812
514.000 OVERTIME	17,848	23,000	30,500	16,735	20,000	20,000	20,000	20,000
515.100 SHIFT DIFFERENTIAL PAY	4,607	6,050	6,050	3,539	4,910	5,410	5,410	5,410
515.200 EDUCATION INCENTIVE PAY	0	0	0	0	0	0	0	4,000
515.500 DISASTER EXP-PERSONAL SERVICES	0	0	0	0	0	0	0	0
521.000 FICA TAXES	42,187	46,650	46,650	32,497	44,535	48,060	48,060	48,060
522.000 RETIREMENT CONTRIBUTIONS	59,201	65,410	65,410	43,848	59,590	67,330	67,330	67,330
523.000 HEALTH INSURANCE/ALLOWANCE	148,152	165,230	165,230	141,660	167,970	175,225	132,690	132,690
524.000 WORKERS' COMPENSATION	28,177	27,500	27,500	21,608	21,610	37,060	37,145	37,145
526.000 COMPENSATED ABSENCES	15,404	0	0	0	0	0	0	0
PERSONAL SERVICES	855,411	907,490	916,990	684,684	880,535	955,897	913,447	917,447
Accl Class: 5030 OPERATING EXPENSES								
531.000 PROFESSIONAL FEES	0	10,000	7,720	1,130	3,000	3,000	3,000	3,000
534.000 OTHER CONTRACTUAL SERVICES	32,660	41,000	24,000	15,834	30,000	33,000	33,000	33,000
540.000 TRAVEL AND PER DIEM	2,804	3,210	3,210	220	2,500	3,000	3,000	3,000
541.000 COMMUNICATIONS	6,606	7,000	7,000	3,859	6,000	6,000	6,000	6,000
541.100 POSTAGE & FREIGHT	92	150	900	564	600	200	200	200
543.000 UTILITY SERVICES	388,030	415,000	415,000	277,387	390,000	440,000	490,000	490,000
545.000 INSURANCE & BONDS	223,358	260,000	260,000	249,160	250,000	184,458	184,458	184,458
546.000 REPAIRS & MAINTENANCE- GENERAL	105,394	66,000	58,465	36,414	35,000	40,000	40,000	40,000
546.100 REPAIRS & MAINTENANCE- VEHICLE	1,034	2,500	3,750	2,135	2,500	2,500	2,500	2,500
549.000 OTHER CURRENT CHARGES-GENERAL	0	0	280	280	280	0	0	0
549.002 OTH CURR GHG-UNEMPLOYMENT COMP	1,162	0	0	0	0	0	0	0
549.003 OTH CURR CHG-LICENSE & PERMITS	1,750	2,275	2,275	0	1,800	1,800	1,800	1,800
549.100 ADMINISTATIVE CHARGES	117,214	116,597	116,597	87,448	116,597	110,010	110,010	110,010
552.000 OPERATING SUPPLIES	192,069	175,000	202,500	148,196	186,000	195,000	195,000	195,000
552.100 UNIFORMS	2,371	2,000	2,000	1,293	2,000	2,000	2,000	2,000
552.400 OPERATING SUPPLIES-GASOLINE	1,829	3,000	3,000	853	2,000	3,000	3,000	3,000
552.950 OPERATING EXP- DISASTERS	0	0	0	0	0	0	0	0
554.000 BOOKS,DUES,EDUCATION,SUBSCRIPT	934	1,000	1,000	245	500	500	500	500
559.000 DEPRECIATION	709,705	0	0	594,675	0	0	0	0
OPERATING EXPENSES	1,787,012	1,104,732	1,107,697	1,419,693	1,028,777	1,024,468	1,074,468	1,074,468
Accl Class: 5060 CAPITAL OUTLAY								
563.000 IMPROVEMENTS OTHER THAN BLDG.	0	262,500	262,500	0	245,650	0	0	0
564.000 MACHINERY AND EQUIPMENT	0	0	0	0	184,125	61,600	61,600	61,600

BUDGET WORKSHEET
WATER EXPENDITURES

Page: 2
10/2/2008
2:12 pm

Town of Highland Beach

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Month: 6/30/2008								
Fund: 401 - WATER SYSTEM								
Expenditures								
Dept: 533.000 WATER SYSTEM OPERATIONS								
CAPITAL OUTLAY	0	262,500	262,500	0	429,775	61,600	61,600	61,600
Acct Class: 5070 DEBT SERVICE								
571.200 PRINCIPAL- 2000 R.O. WELL LOAN	0	123,655	123,655	0	123,655	129,510	129,510	129,510
571.500 PRINCIPAL- R.O. STATE LOAN	0	464,675	464,675	0	464,674	478,105	478,105	478,105
571.700 PRINCIPAL-2005 REFUNDING LOAN	0	7,933	7,933	0	7,933	8,170	8,170	8,170
571.800 PRINCIPAL-R.O. EXPANSION	0	110,570	110,570	0	38,000	140,500	140,500	140,500
572.200 INTEREST- R. O. STATE LOAN	286,266	273,750	273,750	138,529	273,749	260,325	260,325	260,325
572.500 INTEREST-2000 R.O. WELL LOAN	25,366	19,928	19,928	10,707	19,928	14,080	14,080	14,080
572.700 INTEREST-2005 REFUNDING LOAN	2,133	1,972	1,972	0	1,972	1,740	1,740	1,740
572.800 INTEREST-R.O. EXPANSION	67,591	138,000	138,000	83,845	177,434	133,500	133,500	133,500
573.200 OTHER DEBT COST-G O STATE LOAN	-76,803	60,000	60,000	0	0	0	0	0
573.400 OTHER DEBT COSTS-AMORTIZATION	21,739	0	0	0	0	0	0	0
DEBT SERVICE	326,292	1,200,483	1,200,483	233,081	1,107,345	1,165,930	1,165,930	1,165,930
WATER SYSTEM OPERATIONS	2,968,715	3,475,205	3,487,670	2,337,458	3,446,432	3,207,895	3,215,445	3,219,445
Total Expenditures	2,968,715	3,475,205	3,487,670	2,337,458	3,446,432	3,207,895	3,215,445	3,219,445

**TOWN OF HIGHLAND BEACH
CAPITAL OUTLAY REQUESTS
FISCAL YEARS 09-10 & 10-11**

Dept: Water

Qty.	Type*	Item Description and Justification	Costs	
			Initial Purchase	Yearly O & M**
		None		
1	E	Purchase new computer for the Public Works Director	\$1,600	
1	E	Purchase a new AC handler for the R.O. Plant. Old unit is in bad condition and needs to be replaced soon.	\$60,000	
TOTAL			\$61,600	

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

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

BUDGET WORKSHEET
SEWER REVENUES

Page: 1
10/2/2008
2:13 pm

Town of Highland Beach

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru June	Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Month: 6/30/2008								
Fund: 402 - SEWER SYSTEM								
Revenues								
Dept: 535.000 SEWER SYSTEM OPERATIONS								
Acct Class: 3400 CHARGES FOR SERVICES								
343.500 SEWER UTILITIES REVENUE	847,096	846,000	846,000	561,882	846,000	846,000	846,000	846,000
CHARGES FOR SERVICES	847,096	846,000	846,000	561,882	846,000	846,000	846,000	846,000
Acct Class: 3600 MISCELLANEOUS REVENUES								
361.000 INTEREST ON INVESTMENTS	46,829	47,000	47,000	20,173	26,000	30,000	20,000	20,000
364.000 DISPOSITION OF FIXED ASSETS	-2,376	0	0	0	0	0	0	0
MISCELLANEOUS REVENUES	44,453	47,000	47,000	20,173	26,000	30,000	20,000	20,000
SEWER SYSTEM OPERATIONS	891,549	893,000	893,000	582,055	872,000	876,000	866,000	866,000
Total Revenues	891,549	893,000	893,000	582,055	872,000	876,000	866,000	866,000

BUDGET WORKSHEET
SEWER EXPENDITURES

Page: 1
10/2/2008
2:13 pm

Town of Highland Beach

	Prior Year Actual	Current Year				(6) Requested	(7) Recommended	(8) Adopted
		Original Budget	Amended Budget	Actual Thru June	Estimated Total			
Month: 6/30/2008								
Fund: 402 - SEWER SYSTEM								
Expenditures								
Dept: 535.000 SEWER SYSTEM OPERATIONS								
Acct Class: 5030 OPERATING EXPENSES								
543.000 UTILITY SERVICES	604,742	640,000	646,000	475,111	652,000	673,000	673,000	673,000
545.000 INSURANCE & BONDS	13,575	13,600	13,600	12,658	12,700	10,350	10,350	10,350
546.000 REPAIRS & MAINTENANCE- GENERAL	31,691	24,000	17,452	1,917	22,000	20,000	20,000	20,000
549.000 OTHER CURRENT CHARGES-GENERAL	0	0	2,048	2,047	2,048	0	0	0
549.100 ADMINISTRATIVE CHARGES	86,478	91,780	91,780	68,835	91,780	94,988	94,988	94,988
552.000 OPERATING SUPPLIES	108	1,000	1,000	341	1,000	1,000	1,000	1,000
559.000 DEPRECIATION	117,559	0	0	89,325	0	0	0	0
OPERATING EXPENSES	854,153	770,380	771,880	650,234	781,528	799,338	799,338	799,338
Acct Class: 5060 CAPITAL OUTLAY								
564.000 MACHINERY AND EQUIPMENT	0	0	0	0	0	26,000	0	0
CAPITAL OUTLAY	0	0	0	0	0	26,000	0	0
Acct Class: 5090 OTHER USES								
599.000 RESERVE FOR CONTINGENCY	0	122,620	121,120	0	0	50,662	66,662	66,662
OTHER USES	0	122,620	121,120	0	0	50,662	66,662	66,662
SEWER SYSTEM OPERATIONS	854,153	893,000	893,000	650,234	781,528	876,000	866,000	866,000
Total Expenditures	854,153	893,000	893,000	650,234	781,528	876,000	866,000	866,000

