

TOWN OF HIGHLAND BEACH

2007 – 2008

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
2007/2008 FISCAL YEAR BUDGET
TABLE OF CONTENTS**

	<u>PAGE</u>
RESOLUTION 07-012 R, ADOPTION OF FINAL MILLAGE	1
RESOLUTION 07-013 R, ADOPTION OF FINAL BUDGET	3
MILLAGE CALCULATION.....	5
SCHEDULE OF FIRE RESCUE COSTS	6
REVENUE COMPARISON FROM PRIOR YEAR	7
DEPARTMENT EXPENDITURE COMPARISON FROM PRIOR YEAR	8
TOWN OF HIGHLAND BEACH ORGANIZATION CHART	9
GENERAL FUND REVENUE	10
GENERAL FUND EXPENDITURES	12
•TOWN COMMISSION	12
•TOWN MANAGER	13
•TOWN CLERK	14
•FINANCE	16
•LEGAL COUNSEL	17
•DEBT SERVICE	18
•PUBLIC WORKS.....	19
•POST OFFICE	20
•OTHER GENERAL GOVERNMENT	21
•POLICE DEPARTMENT.....	23
•DELRAY BEACH FIRE/RESCUE	26
•PROTECTIVE INSPECTION (BUILDING DEPARTMENT)	27
•AMBULANCE SERVICES	29
•GARBAGE/SOLID WASTE	30
•LIBRARY	31
•INTERFUND TRANSFERS	33
•RESERVE FOR CONTINGENCY	34
LIBRARY DONATION FUND	35
CULTURAL BOARD FUND.....	36
LAW ENFORCEMENT TRUST FUND	37
CAPITAL PROJECTS	38
WATER SYSTEM: REVENUE AND EXPENSES	39
SEWER SYSTEM: REVENUE AND EXPENSES	42
CAPITAL OUTLAY FUTURE PROJECTIONS – TOWN CLERK	44
CAPITAL OUTLAY FUTURE PROJECTIONS – FINANCE	45
CAPITAL OUTLAY FUTURE PROJECTIONS – POLICE	46
CAPITAL OUTLAY FUTURE PROJECTIONS – LIBRARY	47



RESOLUTION NO. 07-012 R

A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF HIGHLAND BEACH, FLORIDA, ADOPTING A FINAL MILLAGE RATE OF 3.5232 MILS FOR THE TOWN'S GENERAL OPERATING FUNDS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2007 AND ENDING SEPTEMBER 30, 2008; PROVIDING THAT THE FINAL MILLAGE RATE OF 3.5232 MILS IS 4.04 PERCENT LESS THAN THE COMPUTED ROLLED-BACK RATE OF 3.6717 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, 2007 and ending September 30, 2008, is hereby set at 3.5232 mills, plus .4268 for voted debt service, for a final millage rate of 3.9500.

Section 2. The final millage rate of 3.5232 is 4.04 percent less than the computed rolled-back rate of 3.6717 mills.

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.

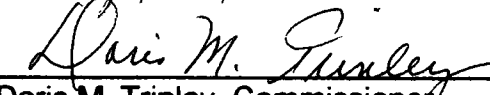
PASSED & ADOPTED THIS 25th DAY OF SEPTEMBER, 2007.


Harold R. Hagelmann, Mayor


Joseph J. Asselta, Vice Mayor


Marian S. Zwick, Commissioner

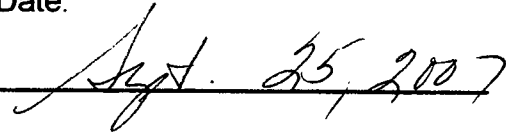

Jim Newill, CPA, Commission


Doris M. Trinley, Commissioner

Attest:


Beverly M. Brown, MMC
Town Clerk

Date:


Sept. 25, 2007



RESOLUTION NO. 07-013 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, 2007 AND ENDING SEPTEMBER 30, 2008; 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, 2007 and ending September 30, 2008, 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 \$14,508,426 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 2006/2007 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 2007/2008 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 OF SEPTEMBER, 2007.



Mayor Harold R. Hagelmann



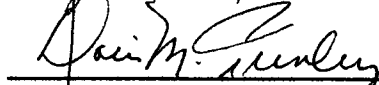
Joseph J. Asselta, Vice Mayor



Mariam S. Zwick, Commissioner



Jim Newill, CPA, Commissioner



Doris M. Trinley, Commissioner

Attest:



Beverly M. Brown, MMC
Town Clerk

Date: Sept. 25, 2007

**TOWN OF HIGHLAND BEACH
MILLAGE CALCULATION
FY 05/06 -FY 07/08**

	FISCAL YEAR 2005-2006	FISCAL YEAR 2006-2007	FISCAL YEAR 2007-2008
TAXABLE VALUE- DR420	1,876,302,714	2,308,152,127	2,254,116,427
FINAL GROSS TAXABLE VALUE	1,875,187,592	2,300,831,999	-
MILLAGE GEN. OPERATING	3.5921	3.5793	3.5232
MILLAGE DEBT SERVICE	0.4079	0.4207	0.4268
TOTAL MILLAGE	<u>4.0000</u>	<u>4.0000</u>	<u>3.9500</u>
TAXES LEVIED OPERATING	6,739,867	8,261,569	7,941,703
TAXES LEVIED DEBT SERVICE	<u>765,344</u>	<u>971,040</u>	<u>962,057</u>
TOTAL TAXES	7,505,211	9,232,609	8,903,760
	x96%	x96%	x96%
AD VALOREM TAXES-DR-420	<u>7,205,002</u>	<u>8,863,304</u>	<u>8,547,609</u>

**THE TOWN OF HIGHLAND BEACH
SCHEDULE OF FIRE RESCUE COSTS
FOR THE FISCAL YEARS 1991 THROUGH 2008**

FISCAL YEAR	CONTRACT AMOUNT	% CHANGE	TOTAL EXPENDITURES GENERAL FUND	F/R COST AS A % OF TOTAL EXP	ASSESSED VALUATION	% CHANGE ASSESSED VALUATION	MILLAGE REQ'D TO FUND FIRE RESCUE	TOTAL MILLAGE RATE
07/08	\$2,793,510	8%	\$10,117,321	28%	\$2,254,116,427	-2%	1.2393	3.9500
06/07	\$2,581,156	8%	\$10,086,203	26%	\$2,308,152,157	23%	1.1183	4.0000
05/06	\$2,385,540	3%	\$8,691,867	27%	\$1,876,302,714	21%	1.2714	4.0000
04/05	\$2,310,169	7%	\$6,968,357	33%	\$1,553,927,160	15%	1.4867	4.0000
03/04	\$2,167,412	11%	\$6,695,266	32%	\$1,353,659,705	11%	1.6011	4.0000
02/03	\$1,961,007	7%	\$6,045,954	32%	\$1,218,588,283	17%	1.6092	4.0000
01/02	\$1,829,488	6%	\$5,621,967	33%	\$1,039,191,680	21%	1.7703	4.0000
00/01	\$1,727,392	9%	\$4,960,447	35%	\$861,448,474	7%	2.0017	4.0000
99/00	\$1,582,482	2%	\$4,532,755	35%	\$807,557,333	8%	1.9596	4.0000
98/99	\$1,556,751	5%	\$4,309,377	36%	\$746,348,882	3%	2.0855	4.0000
97/98	\$1,476,450	4%	\$4,050,167	37%	\$722,978,891	3%	2.0422	4.0000
96/97	\$1,415,256	6%	\$3,983,501	36%	\$706,852,443	3%	2.0022	4.0000
95/96	\$1,318,623	7%	\$3,438,346	38%	\$689,149,730	3%	1.9134	4.0000
94/95	\$1,236,681	2%	\$3,714,754	33%	\$668,095,005	4%	1.8511	4.0000
93/94	\$1,216,293	-17%	\$3,229,693	38%	\$643,839,112	2%	1.8891	3.3662
92/93	\$1,466,509	16%	\$3,457,458	42%	\$632,871,016	1%	2.3172	3.4383
91/92	\$1,264,240	43%	\$3,150,002	40%	\$626,098,952	15%	2.0192	2.5653
90/91	\$885,839	20%	\$2,754,524	32%	\$543,387,427	2%	1.6302	2.9420

TOWN OF HIGHLAND BEACH
REVENUE COMPARISON - F/Y 06/07 AND F/Y 07-08

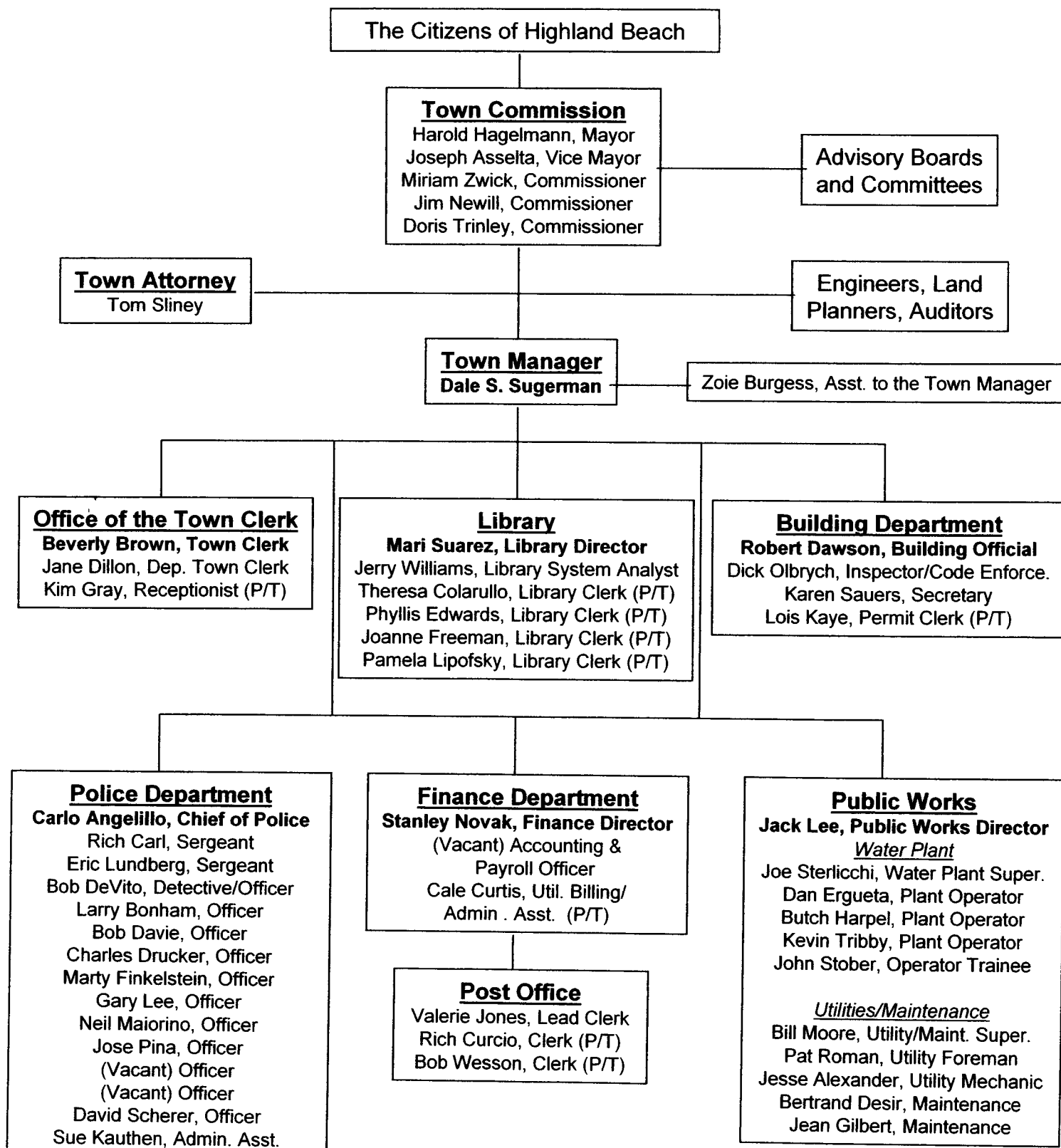
FUND	REVENUE SOURCE	ADOPTED 2006 - 2007 BUDGET	PROPOSED 2007 - 2008 BUDGET
GENERAL FUND	CURRENT AD VALOREM TAXES	8,863,304	8,547,609
	LOCAL OPTION GAS TAX	38,000	38,500
	FRANCHISES FEES	695,000	710,000
	OCCUPATIONAL LICENSES	3,400	3,400
	BUILDING PERMITS	300,000	375,000
	INTER GOVT REVENUE	463,650	455,150
	GARBAGE/SOLID WASTE	354,000	411,500
	CHARGES FOR SERVICES	8,050	7,300
	FINES AND FORFEITURES	26,750	18,300
	INTEREST	215,000	240,000
	MISCELLANEOUS REVENUES	188,114	192,497
	TRANSFER FROM WATER FUND	0	0
	APPROPRIATION FROM RESERVE	0	0
TOTAL GENERAL FUND		11,155,268	10,999,256
LIBRARY DONATION FUND	LIBRARY DONATIONS	11,850	11,000
TOTAL LIBRARY DONATION		11,850	11,000
CULTURAL BOARD FUND	CULTURAL BOARD FUND REVENUES	13,150	8,000
TOTAL CULTURAL BOARD FUND		13,150	8,000
LAW ENFORCEMENT TRUST	LAW ENFORCEMENT TRUST REVENUES	1,500	3,900
TOTAL LAW ENFORCE. TRUST FUND		1,500	3,900
CAPITAL PROJECTS	APPROPRIATION FROM RESERVE	0	0
TOTAL CAPITAL PROJ		0	0
UTILITIES FUND			
WATER DEPT	WATER UTILITY REVENUE	2,187,950	2,429,270
	CHARGES FOR SERVICES	30,720	30,720
	INTEREST	34,000	37,500
	MISCELLANEOUS REVENUES	95,478	95,780
	TRANS FROM GENERAL FUND-G.O. DEBT SERVICE	619,435	619,435
	TRANS FROM GENERAL FUND-DEFICIT	449,630	0
	TRANS FROM GENERAL FUND-ENGINEERING	0	262,500
TOTAL WATER- REGULAR	GRAND TOTAL WATER FUND	3,417,213	3,475,205
SEWER DEPT	SEWER UTILITY REVENUE	842,000	846,000
	INTEREST	36,000	47,000
TOTAL SEWER DEPT		878,000	893,000
TOTAL UTILITIES FUNDS		4,295,213	4,368,205
GRAND TOTAL		15,476,981	15,390,361

TOWN OF HIGHLAND BEACH
EXPENDITURE COMPARISON - F/Y 06/07 AND F/Y 07-08

FUND	COST CENTER	ADOPTED 2006 - 2007 BUDGET	PROPOSED 2007 - 2008 BUDGET
GENERAL FUND	TOWN COMMISSION	255,435	170,565
	TOWN MANAGER	300,690	299,961
	TOWN CLERK	272,992	219,880
	FINANCE	312,504	297,874
	LEGAL COUNSEL	250,000	215,000
	DEBT SERVICE	747,100	738,510
	PUBLIC WORKS	250,033	243,669
	POST OFFICE	103,133	108,860
	OTHER GENERAL GOVERNMENT	532,451	856,200
	LAW ENFORCEMENT	2,043,788	2,028,009
	DELRAY BEACH FIRE/RESCUE	2,631,156	2,798,512
	PROTECTIVE INSPECTION	412,564	418,925
	AMBULANCE & RESCUE	13,200	12,000
	REFUSE COLLECTION	344,000	409,000
	LIBRARY	420,540	438,363
	INTERFUND TRANSFER- DEBT SERVICE	619,435	619,435
	INTERFUND TRANSFER WATER-DEFICIT	449,630	0
	INTERFUND TRANSFER WATER-ENGINEERING		262,500
	RESERVE FOR CONTINGENCY	1,196,617	861,993
TOTAL GENERAL FUND	TOTAL GENERAL FUND	11,155,268	10,999,256
LIBRARY DONATION FUND	LIBRARY EXPENDITURES	11,850	11,000
TOTAL LIBRARY DONATION	TOTAL LIBRARY DONATION FUND	11,850	11,000
CULTURAL BOARD FUND	CULTURAL BOARD FUND EXPENDITURES	13,150	8,000
TOTAL CULTURAL BOARD	TOTAL CULTURAL BOARD FUND	13,150	8,000
LAW ENFORCEMENT TRUST	LAW ENFORCEMENT TRUST FUND EXPENDITURES	1,500	3,900
TOTAL LAW ENFORCE. TRUST	TOTAL LAW ENFORCEMENT TRUST FUND	1,500	3,900
CAPITAL PROJECTS	CAPITAL PROJECTS EXPENDITURES	0	0
TOTAL CAPITAL PROJ	TOTAL CAPITAL PROJECTS	0	0
UTILITIES FUND			
WATER DEPT	WATER EXPENDITURES-REGULAR	2,117,350	2,012,222
	WATER EXPENDITURES-DEBT SERVICE	1,299,863	1,200,483
	WATER EXPENDITURES-ENGINEERING	0	262,500
	RESERVE FOR CONTINGENCY	0	0
TOTAL WATER DEPT	TOTAL WATER FUND	3,417,213	3,475,205
SEWER DEPT	SEWER EXPENDITURES	694,578	770,380
	RESERVE FOR CONTINGENCY	183,422	122,620
TOTAL SEWER DEPT	TOTAL SEWER	878,000	893,000
TOTAL UTILITIES FUNDS	TOTAL UTILITIES FUND-REGULAR EXPENDITURES	4,295,213	4,368,205
GRAND TOTALS	GRAND TOTAL-REGULAR BUDGET	15,476,981	15,390,361

TOWN OF HIGHLAND BEACH

Organization Chart as of October 1, 2007



Names in bold text indicate Department Head

BUDGET WORKSHEET
GENERAL FUND REVENUES

Page: 1
10/2/2007
9:30 am

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: 6/30/2007								
Fund: 001 - GENERAL FUND								
Revenues								
Dept: 310.000 REVENUES								
Acct Class: 3100 TAXES								
311.000 CURRENT AD VALOREM TAXES	7,228,241	8,863,304	8,863,304	8,689,230	8,863,304	8,153,770	8,868,956	8,547,609
311.100 DELINQUENT AD VALOREM TAXES	-272	0	0	0	0	0	0	0
312.000 LOCAL OPTIONAL GAS TAX	38,259	38,000	38,000	25,326	38,500	38,500	38,500	38,500
313.100 FRANCHISE FEES-FPL	453,670	425,000	425,000	233,236	450,000	455,000	455,000	455,000
313.400 FRANCHISE FEES-FPU	4,179	5,000	5,000	4,863	5,000	5,000	5,000	5,000
313.600 COMMUNICATIONS SERVICE TAX	243,179	265,000	265,000	176,816	249,500	250,000	250,000	250,000
TAXES	7,967,256	9,596,304	9,596,304	9,129,471	9,606,304	8,902,270	9,617,456	9,296,109
Acct Class: 3200 LICENSES AND PERMITS								
321.400 BUSINESS REGISTRATIONS	2,983	3,400	3,400	1,597	3,400	3,400	3,400	3,400
322.000 BUILDING PERMITS	402,021	300,000	300,000	275,980	370,000	300,000	375,000	375,000
LICENSES AND PERMITS	405,004	303,400	303,400	277,577	373,400	303,400	378,400	378,400
Acct Class: 3300 INTERGOVERNMENTAL								
334.200 POLICE GRANT REVENUE-STATE	0	1,000	1,000	1,000	1,000	1,000	1,000	1,000
334.700 LIBRARY BUILDING GRANT	200,000	0	0	0	0	0	0	0
335.120 STATE REVENUE SHARING PROCEEDS	97,404	105,000	105,000	83,294	108,000	110,000	110,000	110,000
335.150 ALCOHOLIC BEVERAGE LICENSES	1,923	650	650	641	650	650	650	650
335.180 LOCAL GOVT HALF-CENT SALES TAX	318,992	330,000	330,000	189,892	322,000	325,000	325,000	325,000
335.190 MOTOR FUEL TAX REBATE	0	0	0	1,120	1,500	1,500	1,500	1,500
337.700 LIBRARY LECTURE SERIES	4,500	10,000	10,000	0	8,250	8,000	0	0
338.000 SHARE COUNTY OCCUPATIONAL LIC.	16,437	17,000	17,000	3,310	17,000	17,000	17,000	17,000
INTERGOVERNMENTAL	639,256	463,650	463,650	279,257	458,400	463,150	455,150	455,150
Acct Class: 3400 CHARGES FOR SERVICES								
341.900 ZONING FEES, BOARD REVIEW FEES	3,000	4,500	4,500	1,223	3,000	3,000	3,000	3,000
341.910 SALE OF MAPS, PUBS. & BOOKS	150	250	250	10	0	0	0	0
341.920 CERTIFICATION,COPYS,LIEN SRCH	2,796	3,000	3,000	3,136	4,000	4,000	4,000	4,000
343.400 GARBAGE/SOLID WASTE REVENUE	350,127	354,000	354,000	243,537	367,000	411,500	411,500	411,500
343.900 LOT MOWING	300	300	300	300	300	300	300	300
CHARGES FOR SERVICES	356,373	362,050	362,050	248,206	374,300	418,800	418,800	418,800
Acct Class: 3500 FINES AND FORFEITURES								
351.000 COURT FINES	14,047	19,000	19,000	6,567	9,000	9,000	9,000	9,000
351.100 MISC POLICE INCOME	3,036	1,000	1,000	1,602	2,300	2,300	2,300	2,300
351.200 LAW ENFORCEMENT EDUCATION	563	750	750	0	0	0	0	0
352.000 LIBRARY FINES & FEES	4,992	5,000	5,000	4,340	6,000	6,000	6,000	6,000
354.200 VIOLATION OF LOCAL ORDINANCES	1,200	1,000	1,000	500	1,000	1,000	1,000	1,000
FINES AND FORFEITURES	23,838	26,750	26,750	13,009	18,300	18,300	18,300	18,300
Acct Class: 3600 MISCELLANEOUS REVENUES								

BUDGET WORKSHEET
GENERAL FUND REVENUES

Page: 2
10/2/2007
9:30 am

Town of Highland Beach

	Prior Year Actual	Current Year -----				(6)	(7)	(8)
		Original Budget	Amended Budget	Actual Thru June	Estimated Total	Requested	Recommended	Adopted
Month: 6/30/2007								
Fund: 001 - GENERAL FUND								
Revenues								
Dept: 310.000 REVENUES								
Acct Class: 3600 MISCELLANEOUS REVENUES								
361.000 INTEREST ON INVESTMENTS	201,362	210,000	210,000	191,178	220,000	220,000	240,000	240,000
361.100 INVESTMENT EARNINGS- TAX COLL.	10,769	5,000	5,000	3,074	5,000	5,000	5,000	5,000
361.200 INTEREST - OTHER	830	0	0	594	0	0	0	0
362.000 RENT- U.S. POSTAL STATION	25,000	25,000	25,000	12,500	25,000	25,000	25,000	25,000
362.200 LEASE-SPRINT PCS	23,000	25,200	25,200	23,134	25,200	25,200	25,200	25,200
364.000 DISPOSITION OF FIXED ASSETS	50	0	0	0	0	0	0	0
366.400 CONTRIBUTIONS PRIVATE SOURCES	2,500	0	0	0	0	0	0	0
369.100 ADMINISTRATIVE REIMBURSEMENTS	121,200	117,214	117,214	87,910	117,214	116,597	116,597	116,597
369.200 MISCELLANEOUS LIBRARY REVENUE	685	700	700	229	700	700	700	700
369.300 INSURANCE REIMBURSEMENTS	0	0	0	34,079	34,079	0	0	0
369.400 OTHER MISCELLANEOUS REVENUES	78,637	20,000	20,000	14,609	16,000	20,000	20,000	20,000
369.905 DISASTER REIMBURSEMENTS	0	0	0	0	0	0	0	0
MISCELLANEOUS REVENUES	464,033	403,114	403,114	367,307	443,193	412,497	432,497	432,497
Acct Class: 3800 OTHERS SOURCES-NON-REVENUE								
389.900 APPROPRIATION FROM RESERVE	0	0	181,601	0	0	0	0	0
OTHERS SOURCES-NON-REVENUE	0	0	181,601	0	0	0	0	0
REVENUES	9,855,760	11,155,268	11,336,869	10,314,827	11,273,897	10,518,417	11,320,603	10,999,256
Total Revenues	9,855,760	11,155,268	11,336,869	10,314,827	11,273,897	10,518,417	11,320,603	10,999,256

BUDGET WORKSHEET

TOWN COMMISSION

Page: 1

10/2/2007

9:42 am

Town of Highland Beach

	Prior Year	Current Year				(6)	(7)	(8)
	Actual	Original Budget	Amended Budget	Actual Thru June	Estimated Total	Requested	Recommended	Adopted
Month: 6/30/2007								
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	47,250	63,000	63,000	63,000	63,000
521.000 FICA TAXES	4,820	4,825	4,825	3,622	4,825	4,825	4,825	4,825
522.000 RETIREMENT CONTRIBUTIONS	6,028	6,210	6,210	4,137	6,210	6,210	6,210	6,210
524.000 WORKERS' COMPENSATION	305	400	400	275	300	280	280	280
PERSONAL SERVICES	74,153	74,435	74,435	55,284	74,335	74,315	74,315	74,315
Acct Class: 5030 OPERATING EXPENSES								
531.000 PROFESSIONAL FEES	34,940	110,000	110,000	8,362	110,000	40,000	40,000	40,000
540.000 TRAVEL AND PER DIEM	3,352	5,000	5,000	3,786	5,000	5,000	5,000	5,000
541.100 POSTAGE & FREIGHT	2,973	3,500	3,500	1,646	3,000	3,500	3,500	3,500
549.001 OTH CURR CHG-ADVERTISING	1,212	1,000	1,000	304	1,000	1,000	1,000	1,000
549.004 OTH CURR CHG-COMM. REINVEST.	9,140	15,000	15,000	4,974	7,500	7,500	7,500	7,500
549.005 OTH CURR CHG-PRINTING & PUBS	17,996	22,500	22,500	9,114	15,000	20,000	20,000	20,000
549.008 OTH CURR CHG-GIFTS & AWARDS	6,318	6,500	6,500	4,716	6,500	6,500	6,500	6,500
549.010 OTH CURR CHG-PROMOTIONS	20,743	10,000	10,000	2,670	4,000	5,000	5,000	5,000
552.000 OPERATING SUPPLIES	2,164	2,500	2,500	417	2,500	2,500	2,500	2,500
552.300 OPERATING SUPPLIES-HIST. COMM	0	0	0	0	0	0	250	250
554.000 BOOKS,DUES,EDUCATION,SUBSCRIPT	4,084	5,000	5,000	4,553	5,000	5,000	5,000	5,000
OPERATING EXPENSES	102,922	181,000	181,000	40,542	159,500	96,000	96,250	96,250
Acct Class: 5060 CAPITAL OUTLAY								
564.000 MACHINERY AND EQUIPMENT	13,439	0	0	0	0	0	0	0
CAPITAL OUTLAY	13,439	0	0	0	0	0	0	0
TOWN COMMISSION	190,514	255,435	255,435	95,826	233,835	170,315	170,565	170,565
Total Expenditures	190,514	255,435	255,435	95,826	233,835	170,315	170,565	170,565

BUDGET WORKSHEET

TOWN MANAGER

Page: 1

10/2/2007

9:44 am

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: 6/30/2007								
Fund: 001 - GENERAL FUND								
Expenditures								
Dept: 512.000 TOWN MANAGER								
Acct Class: 5010 PERSONAL SERVICES								
512.000 REGULAR SALARIES & WAGES	168,894	186,742	186,742	131,618	175,500	188,806	188,806	188,806
515.500 DISASTER EXP-PERSONAL SERVICES	0	0	0	0	0	0	0	0
521.000 FICA TAXES	13,647	14,290	14,290	8,948	13,425	14,445	14,445	14,445
522.000 RETIREMENT CONTRIBUTIONS	17,326	20,120	20,120	14,908	19,500	20,765	20,765	20,765
522.100 DEFERRED COMP CONTRIBUTIONS	13,457	17,850	17,850	13,474	17,600	19,250	19,250	19,250
523.000 HEALTH INSURANCE/ALLOWANCE	27,417	29,730	29,730	22,381	28,500	34,170	34,170	34,170
524.000 WORKERS' COMPENSATION	816	1,100	1,100	814	890	825	825	825
PERSONAL SERVICES	241,557	269,832	269,832	192,143	255,415	278,261	278,261	278,261
Acct Class: 5030 OPERATING EXPENSES								
531.000 PROFESSIONAL FEES	0	10,000	10,000	2,493	5,000	4,000	4,000	4,000
540.000 TRAVEL AND PER DIEM	6,514	5,000	5,000	937	5,000	4,900	4,900	4,900
540.100 TRAINING & DEVELOPMENT	3,169	3,000	3,000	845	300	3,000	3,000	3,000
541.100 POSTAGE & FREIGHT	229	300	500	315	425	300	300	300
545.000 INSURANCE & BONDS	1,053	1,158	1,258	1,258	1,258	1,500	1,500	1,500
549.008 OTH CURR CHG-GIFTS & AWARDS	4,050	5,900	5,900	2,200	2,200	2,500	2,500	2,500
549.014 OTHER CURR CHG-WELLNESS	0	0	9,700	9,700	0	0	0	0
552.000 OPERATING SUPPLIES	1,733	1,500	1,500	731	1,100	1,500	1,500	1,500
554.000 BOOKS,DUES,EDUCATION,SUBSCRIPT	1,771	4,000	3,700	1,993	2,100	4,000	4,000	4,000
OPERATING EXPENSES	18,519	30,858	40,558	20,472	17,383	21,700	21,700	21,700
TOWN MANAGER	260,076	300,690	310,390	212,615	272,798	299,961	299,961	299,961
Total Expenditures	260,076	300,690	310,390	212,615	272,798	299,961	299,961	299,961

BUDGET WORKSHEET

TOWN CLERK

Page: 1

10/2/2007

9:45 am

Town of Highland Beach

	Prior Year	Current Year				(6)	(7)	(8)
	Actual	Original Budget	Amended Budget	Actual Thru June	Estimated Total	Requested	Recommended	Adopted
Month: 6/30/2007								
Fund: 001 - GENERAL FUND								
Expenditures								
Dept: 512.100 TOWN CLERK								
Acct Class: 5010 PERSONAL SERVICES								
512.000 REGULAR SALARIES & WAGES	158,904	190,742	174,542	124,970	151,050	141,097	141,097	141,097
515.500 DISASTER EXP-PERSONAL SERVICES	0	0	0	0	0	0	0	0
521.000 FICA TAXES	12,707	14,600	14,600	9,885	11,555	10,795	10,795	10,795
522.000 RETIREMENT CONTRIBUTIONS	15,188	21,350	21,350	12,274	17,690	16,018	16,018	16,018
523.000 HEALTH INSURANCE/ALLOWANCE	34,119	36,600	35,780	23,700	26,500	24,800	24,800	24,800
524.000 WORKERS' COMPENSATION	818	1,050	1,050	832	1,000	620	620	620
PERSONAL SERVICES	221,736	264,342	247,322	171,661	207,795	193,330	193,330	193,330
Acct Class: 5030 OPERATING EXPENSES								
534.000 OTHER CONTRACTUAL SERVICES	0	0	14,000	0	14,000	0	10,000	10,000
540.000 TRAVEL AND PER DIEM	312	1,000	1,000	200	1,000	1,500	1,500	1,500
541.100 POSTAGE & FREIGHT	131	200	500	290	400	750	750	750
546.000 REPAIRS & MAINTENANCE- GENERAL	0	100	100	0	100	100	100	100
549.001 OTH CURR CHG-ADVERTISING	0	0	720	720	720	1,000	1,000	1,000
552.000 OPERATING SUPPLIES	3,410	5,000	7,000	5,353	7,000	6,200	6,200	6,200
554.000 BOOKS,DUES,EDUCATION,SUBSCRIPT	695	1,150	1,150	870	1,150	4,000	4,000	4,000
OPERATING EXPENSES	4,548	7,450	24,470	7,433	24,370	13,550	23,550	23,550
Acct Class: 5060 CAPITAL OUTLAY								
564.000 MACHINERY AND EQUIPMENT	2,271	1,200	1,200	1,120	1,120	3,000	3,000	3,000
CAPITAL OUTLAY	2,271	1,200	1,200	1,120	1,120	3,000	3,000	3,000
TOWN CLERK	228,555	272,992	272,992	180,214	233,285	209,880	219,880	219,880
Total Expenditures	228,555	272,992	272,992	180,214	233,285	209,880	219,880	219,880

**TOWN OF HIGHLAND BEACH
CAPITAL OUTLAY REQUESTS
FISCAL YEAR 2007 - 2008**

Dept: Town Clerk

Qty.	Type*	Item Description and Justification	Costs	
			Initial Purchase	Yearly O & M**
1	E	Digital video recorder, including laptop computer and all necessary software and accompanying equipment.	\$3,000	
TOTAL			\$3,000	

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

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

BUDGET WORKSHEET

FINANCE

Page: 1

10/2/2007

10:07 am

Town of Highland Beach

	Prior Year Actual	Current Year				(6)	(7)	(8)
		Original Budget	Amended Budget	Actual Thru June	Estimated Total	Requested	Recommended	Adopted
Month: 6/30/2007								
Fund: 001 - GENERAL FUND								
Expenditures								
Dept: 513.000 FINANCE								
Acct Class: 5010 PERSONAL SERVICES								
512.000 REGULAR SALARIES & WAGES	166,713	188,414	187,014	145,082	184,500	186,275	173,682	173,682
515.500 DISASTER EXP-PERSONAL SERVICES	0	0	0	0	0	0	0	0
521.000 FICA TAXES	13,270	14,415	14,415	11,354	14,115	14,250	13,287	13,287
522.000 RETIREMENT CONTRIBUTIONS	14,407	21,550	21,550	14,812	20,500	21,374	20,300	20,300
523.000 HEALTH INSURANCE/ALLOWANCE	23,384	25,250	25,250	19,987	25,000	25,050	25,050	25,050
524.000 WORKERS' COMPENSATION	823	1,025	1,025	821	1,000	880	880	880
PERSONAL SERVICES	218,597	250,654	249,254	192,056	245,115	247,829	233,199	233,199
Acct Class: 5030 OPERATING EXPENSES								
532.000 ACCOUNTING AND AUDITING	25,200	35,000	35,000	28,270	32,100	35,000	35,000	35,000
534.000 OTHER CONTRACTUAL SERVICES	11,643	8,000	13,000	9,486	12,500	8,400	8,400	8,400
540.000 TRAVEL AND PER DIEM	2,864	4,000	500	295	295	4,000	4,000	4,000
541.100 POSTAGE & FREIGHT	2,066	2,700	2,300	1,687	2,500	2,700	2,700	2,700
544.000 RENTALS AND LEASES	1,705	1,750	1,750	1,227	1,650	1,750	1,750	1,750
545.000 INSURANCE & BONDS	908	0	0	0	0	650	650	650
546.000 REPAIRS & MAINTENANCE- GENERAL	3,229	3,900	3,900	3,853	3,900	3,900	3,900	3,900
549.005 OTH CURR CHG-PRINTING & PUBS	614	1,000	1,800	1,777	2,000	1,000	1,000	1,000
552.000 OPERATING SUPPLIES	7,720	4,500	4,500	4,654	6,500	6,275	6,275	6,275
554.000 BOOKS,DUES,EDUCATION,SUBSCRIPT	840	1,000	500	465	500	1,000	1,000	1,000
OPERATING EXPENSES	56,789	61,850	63,250	51,714	61,945	64,675	64,675	64,675
Acct Class: 5060 CAPITAL OUTLAY								
564.000 MACHINERY AND EQUIPMENT	1,855	0	0	0	0	0	0	0
CAPITAL OUTLAY	1,855	0	0	0	0	0	0	0
FINANCE	277,241	312,504	312,504	243,770	307,060	312,504	297,874	297,874
Total Expenditures	277,241	312,504	312,504	243,770	307,060	312,504	297,874	297,874

BUDGET WORKSHEET

LEGAL COUNSEL

Page: 1

10/2/2007

10:10 am

Town of Highland Beach

	Prior Year	Current Year				(6)	(7)	(8)
		Original	Amended	Actual Thru	Estimated			
Month: 6/30/2007	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	90,000	90,000	90,000	52,500	90,000	90,000	90,000	90,000
531.200 PROFESSIONAL FEES- LITIGATION	106,423	130,000	130,000	64,936	107,000	100,000	100,000	100,000
531.300 PROFESIONAL FEES- LEGAL OTHER	18,167	30,000	30,000	9,757	14,000	25,000	25,000	25,000
OPERATING EXPENSES	214,590	250,000	250,000	127,193	211,000	215,000	215,000	215,000
LEGAL COUNSEL	214,590	250,000	250,000	127,193	211,000	215,000	215,000	215,000
Total Expenditures	214,590	250,000	250,000	127,193	211,000	215,000	215,000	215,000

BUDGET WORKSHEET

DEBT SERVICE

Page: 1

10/2/2007

10:11 am

Town of Highland Beach

	Prior	Current Year				(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated			
Month: 6/30/2007	Actual	Budget	Budget	June	Total	Requested	Recommended	Adopted
Fund: 001 - GENERAL FUND								
Expenditures								
Dept: 517.000 DEBT PAYMENTS								
Acct Class: 5070 DEBT SERVICE								
571.000 PRINCIPAL- LIBRARY BLDG LOAN	41,667	250,000	250,000	187,500	250,000	250,000	250,000	250,000
571.700 PRINCIPAL-2005 REFUNDING LOAN	321,319	338,150	338,150	346,120	338,150	347,840	347,840	347,840
572.000 INTEREST-LIBRARY BLDG LOAN	62,302	62,800	62,800	47,834	62,800	54,215	54,215	54,215
572.700 INTEREST-2005 REFUNDING LOAN	112,972	96,150	96,150	98,074	96,150	86,455	86,455	86,455
DEBT SERVICE	538,260	747,100	747,100	679,528	747,100	738,510	738,510	738,510
DEBT PAYMENTS	538,260	747,100	747,100	679,528	747,100	738,510	738,510	738,510
Total Expenditures	538,260	747,100	747,100	679,528	747,100	738,510	738,510	738,510

BUDGET WORKSHEET

PUBLIC WORKS

Page: 1

10/2/2007

10:35 am

Town of Highland Beach

	Prior Year	Current Year				(6)	(7)	(8)
	Actual	Original Budget	Amended Budget	Actual Thru June	Estimated Total	Requested	Recommended	Adopted
Month: 6/30/2007								
Fund: 001 - GENERAL FUND								
Expenditures								
Dept: 519.000 PUBLIC WORKS								
Acct Class: 5010 PERSONAL SERVICES								
512.000 REGULAR SALARIES & WAGES	72,082	75,318	75,318	56,507	75,300	77,923	77,923	77,923
515.500 DISASTER EXP-PERSONAL SERVICES	0	0	0	0	0	0	0	0
521.000 FICA TAXES	5,499	5,765	5,765	4,428	5,647	5,961	5,961	5,961
522.000 RETIREMENT CONTRIBUTIONS	5,979	7,420	7,420	5,288	7,400	7,675	7,675	7,675
523.000 HEALTH INSURANCE/ALLOWANCE	25,236	26,930	26,930	22,332	26,900	27,460	27,460	27,460
524.000 WORKERS' COMPENSATION	6,296	8,000	8,000	6,005	6,500	6,400	6,400	6,400
PERSONAL SERVICES	115,092	123,433	123,433	94,560	121,747	125,419	125,419	125,419
Acct Class: 5030 OPERATING EXPENSES								
531.000 PROFESSIONAL FEES	15,234	9,000	9,000	3,231	4,390	4,500	9,000	9,000
534.000 OTHER CONTRACTUAL SERVICES	17,367	47,200	47,200	35,316	51,000	53,000	53,000	53,000
534.100 LOT CLEARING	710	300	800	540	750	750	750	750
546.000 REPAIRS & MAINTENANCE- GENERAL	104,140	35,000	35,000	26,931	36,310	36,000	36,000	36,000
546.100 REPAIRS & MAINTENANCE- VEHICLE	2,148	1,000	1,000	783	1,000	1,000	1,000	1,000
549.003 OTH CURR CHG-LICENSE & PERMITS	0	1,500	1,500	1,500	1,500	1,500	1,500	1,500
552.000 OPERATING SUPPLIES	8,659	15,000	12,438	8,160	12,000	14,000	14,000	14,000
552.400 OPERATING SUPPLIES-GASOLINE	2,661	3,500	3,500	2,111	3,000	3,000	3,000	3,000
552.950 OPERATING EXP- DISASTERS	0	0	0	0	0	0	0	0
OPERATING EXPENSES	150,919	112,500	110,438	78,572	109,950	113,750	118,250	118,250
Acct Class: 5060 CAPITAL OUTLAY								
562.000 BUILDINGS	20,675	12,500	8,827	8,827	8,927	0	0	0
563.000 IMPROVEMENTS OTHER THAN BLDG.	15,654	0	5,735	5,735	5,735	0	0	0
564.000 MACHINERY AND EQUIPMENT	11,429	1,600	1,600	1,501	1,501	0	0	0
CAPITAL OUTLAY	47,758	14,100	16,162	16,063	16,163	0	0	0
PUBLIC WORKS	313,769	250,033	250,033	189,195	247,860	239,169	243,669	243,669
Total Expenditures	313,769	250,033	250,033	189,195	247,860	239,169	243,669	243,669

BUDGET WORKSHEET

POST OFFICE

Page: 1

10/2/2007

10:36 am

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: 6/30/2007								
Fund: 001 - GENERAL FUND								
Expenditures								
Dept: 519.100 POST OFFICE								
Acct Class: 5010 PERSONAL SERVICES								
512.000 REGULAR SALARIES & WAGES	62,905	71,668	71,668	53,097	71,000	76,295	76,295	76,295
515.500 DISASTER EXP-PERSONAL SERVICES	0	0	0	0	0	0	0	0
521.000 FICA TAXES	4,996	5,485	5,485	4,187	5,432	5,840	5,840	5,840
522.000 RETIREMENT CONTRIBUTIONS	5,115	7,060	7,060	4,796	7,000	7,520	7,520	7,520
523.000 HEALTH INSURANCE/ALLOWANCE	11,314	12,120	12,120	9,978	12,000	12,210	12,210	12,210
524.000 WORKERS' COMPENSATION	311	400	400	312	350	345	345	345
PERSONAL SERVICES	84,641	96,733	96,733	72,370	95,782	102,210	102,210	102,210
Acct Class: 5030 OPERATING EXPENSES								
544.000 RENTALS AND LEASES	1,617	2,000	2,000	1,492	1,800	0	2,000	2,000
545.000 INSURANCE & BONDS	300	300	300	300	300	350	350	350
546.000 REPAIRS & MAINTENANCE- GENERAL	275	800	800	0	0	0	1,000	1,000
552.000 OPERATING SUPPLIES	2,039	2,800	2,800	551	1,500	573	2,800	2,800
552.100 UNIFORMS	617	500	500	493	493	0	500	500
OPERATING EXPENSES	4,848	6,400	6,400	2,836	4,093	923	6,650	6,650
Acct Class: 5060 CAPITAL OUTLAY								
564.000 MACHINERY AND EQUIPMENT	0	0	0	5,078	5,100	0	0	0
CAPITAL OUTLAY	0	0	0	5,078	5,100	0	0	0
POST OFFICE	89,489	103,133	103,133	80,284	104,975	103,133	108,860	108,860
Total Expenditures	89,489	103,133	103,133	80,284	104,975	103,133	108,860	108,860

BUDGET WORKSHEET
GENERAL GOVERNMENT-NON DEPT.

Page: 1
10/2/2007
10:50 am

Town of Highland Beach

	Prior Year	Current Year				(6)	(7)	(8)
	Original	Amended	Actual Thru	Estimated				
Month: 6/30/2007	Budget	Budget	June	Total	Requested	Recommended	Adopted	
Fund: 001 - GENERAL FUND								
Expenditures								
Dept: 519.300 GENERAL GOV'T-NON DEPARTM								
Acct Class: 5010 PERSONAL SERVICES								
522.200 FRS BUY BACK	537,349	0	0	0	0	0	0	0
PERSONAL SERVICES	537,349	0	0	0	0	0	0	0
Acct Class: 5030 OPERATING EXPENSES								
531.000 PROFESSIONAL FEES	2,718	50,000	15,560	1,529	5,000	50,000	25,000	25,000
534.000 OTHER CONTRACTUAL SERVICES	2,000	0	2,000	2,000	2,000	2,000	2,000	2,000
541.000 COMMUNICATIONS	45,868	50,000	50,000	32,930	46,000	50,000	50,000	50,000
543.000 UTILITY SERVICES	52,446	54,000	54,000	49,499	58,000	65,000	65,000	65,000
544.000 RENTALS AND LEASES	5,852	6,200	6,200	4,016	5,900	6,200	6,200	6,200
545.000 INSURANCE & BONDS	94,051	188,551	221,551	206,532	206,532	196,500	196,500	196,500
546.000 REPAIRS & MAINTENANCE- GENERAL	4,462	5,000	5,000	141	141	0	0	0
549.000 OTHER CURRENT CHARGES-GENERAL	3,336	6,000	6,000	3,624	4,100	6,000	6,000	6,000
549.006 OTH CURR CHG-TAXES & ASSESSMNT	1,540	1,700	1,810	1,807	1,807	2,000	2,000	2,000
552.000 OPERATING SUPPLIES	6,111	7,500	7,500	6,552	8,000	8,000	8,000	8,000
552.800 OPERATING SUPPLIES-C.E.R.T.	0	0	0	0	0	0	500	500
552.940 DISASTER PREPARATION SUPPLIES	0	10,000	10,000	0	10,000	10,000	10,000	10,000
552.950 OPERATING EXP- DISASTERS	0	0	0	0	0	0	0	0
OPERATING EXPENSES	218,384	378,951	379,621	308,630	347,480	395,700	371,200	371,200
Acct Class: 5060 CAPITAL OUTLAY								
563.000 IMPROVEMENTS OTHER THAN BLDG.	0	115,000	307,064	113,076	307,064	0	400,000	400,000
564.000 MACHINERY AND EQUIPMENT	9,968	34,500	109,500	85,684	109,500	0	75,000	75,000
566.100 SOFTWARE	3,162	4,000	4,500	4,497	4,497	0	10,000	10,000
CAPITAL OUTLAY	13,130	153,500	421,064	203,257	421,061	0	485,000	485,000
GENERAL GOV'T-NON DEPARTMENTAL	768,863	532,451	800,685	511,887	768,541	395,700	856,200	856,200
Total Expenditures	768,863	532,451	800,685	511,887	768,541	395,700	856,200	856,200

**TOWN OF HIGHLAND BEACH
CAPITAL OUTLAY REQUESTS
FISCAL YEAR 2007 - 2008**

Dept: Other General Government - Non-Departmental

Qty.	Type*	Item Description and Justification	Costs	
			Initial Purchase	Yearly O & M**
1	E	Upgrade of communication systems and computer servers, including telephone system, webhosting, and roll-out and implementation of recommendations in the Florida League of Cities Technology Evaluation report dated July 3, 2007.	\$75,000	
1	E	Upgrade and renewal of various software licenses, including anti-virus, anti-spam and server client licences.	\$10,000	
1	I	Phase 2 and 3 S.R. A1A tree planting project.	\$400,000	
TOTAL			\$485,000	

* 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
10/2/2007
10:59 am

Town of Highland Beach

	Prior Year Actual	Current Year				(6)	(7)	(8)
		Original Budget	Amended Budget	Actual Thru June	Estimated Total	Requested	Recommended	Adopted
Month: 6/30/2007								
Fund: 001 - GENERAL FUND								
Expenditures								
Dept: 521.000 POLICE DEPARTMENT								
Acct Class: 5010 PERSONAL SERVICES								
512.000 REGULAR SALARIES & WAGES	788,742	964,163	911,163	600,863	825,000	974,969	974,969	974,969
514.000 OVERTIME	65,923	52,550	87,550	58,756	87,550	50,000	50,000	50,000
515.000 SPECIAL PAY	7,870	11,820	11,820	4,490	7,000	8,000	8,000	8,000
515.100 SHIFT DIFFERENTIAL PAY	13,623	19,525	19,525	11,341	17,000	20,000	20,000	20,000
515.200 EDUCATION INCENTIVE PAY	8,000	25,000	25,000	8,000	8,000	12,000	12,000	12,000
515.500 DISASTER EXP-PERSONAL SERVICES	0	0	0	0	0	0	0	0
521.000 FICA TAXES	68,987	82,400 82,100	82,100	53,355	71,680	81,470	81,470	81,470
522.000 RETIREMENT CONTRIBUTIONS	141,644	194,100	194,100	119,855	175,120	197,770	197,770	197,770
523.000 HEALTH INSURANCE/ALLOWANCE	191,770	207,360	207,360	131,828	170,000	217,000	217,000	217,000
524.000 WORKERS' COMPENSATION	78,538	123,000	123,000	81,209	88,900	80,500	80,500	80,500
PERSONAL SERVICES	1,365,097	1,679,618	1,661,618	1,069,697	1,450,250	1,641,709	1,641,709	1,641,709
Acct Class: 5030 OPERATING EXPENSES								
531.000 PROFESSIONAL FEES	0	60,000	60,000	4,011	8,000	78,000	78,000	78,000
534.000 OTHER CONTRACTUAL SERVICES	0	0	18,000	0	17,950	0	0	0
540.000 TRAVEL AND PER DIEM	1,209	2,500	2,500	191	750	2,000	2,000	2,000
540.100 TRAINING & DEVELOPMENT	3,692	9,500	9,500	500	2,500	7,000	7,000	7,000
541.000 COMMUNICATIONS	23,165	28,600	28,600	17,928	20,000	28,600	20,000	20,000
541.100 POSTAGE & FREIGHT	174	400	400	223	300	400	400	400
544.000 RENTALS AND LEASES	7,050	6,720	6,720	4,906	4,906	0	0	0
545.000 INSURANCE & BONDS	0	18,150	0	0	0	0	0	0
546.000 REPAIRS & MAINTENANCE- GENERAL	5,153	8,600	26,750	12,536	15,600	8,000	8,000	8,000
546.100 REPAIRS & MAINTENANCE- VEHICLE	21,335	19,500	22,484	17,613	18,500	19,000	19,000	19,000
549.002 OTH CURR GHG-UNEMPLOYMENT COMP	0	0	0	0	0	0	0	0
549.013 OTH CURR CHG-ANNUAL PHYSICALS	6,315	10,000	10,000	8,200	10,000	12,000	12,000	12,000
552.000 OPERATING SUPPLIES	14,742	18,500	18,500	19,202	20,000	18,500	14,200	14,200
552.100 UNIFORMS	15,425	18,950	18,950	15,286	18,950	18,000	18,000	18,000
552.400 OPERATING SUPPLIES-GASOLINE	22,972	22,000	22,000	15,756	22,000	24,000	24,000	24,000
552.950 OPERATING EXP- DISASTERS	0	0	0	0	0	0	0	0
554.000 BOOKS,DUES,EDUCATION,SUBSCRIPT	1,100	1,200	1,200	843	1,200	4,079	1,200	1,200
OPERATING EXPENSES	122,332	224,620	245,604	117,195	160,656	219,579	203,800	203,800
Acct Class: 5060 CAPITAL OUTLAY								
562.000 BUILDINGS	29,025	0	0	0	0	100,000	100,000	100,000
564.000 MACHINERY AND EQUIPMENT	117,356	134,550	144,133	120,271	144,133	79,000	79,000	79,000
566.100 SOFTWARE	4,853	5,000	5,000	3,553	5,000	3,500	3,500	3,500
CAPITAL OUTLAY	151,234	139,550	149,133	123,824	149,133	182,500	182,500	182,500

BUDGET WORKSHEET

POLICE DEPARTMENT

Page: 2

10/2/2007

10:59 am

Town of Highland Beach

	Prior	Current Year				(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated			
Month: 6/30/2007	Actual	Budget	Budget	June	Total	Requested	Recommended	Adopted
Fund: 001 - GENERAL FUND								
Expenditures								
POLICE DEPARTMENT	1,638,663	2,043,788	2,056,355	1,310,716	1,760,039	2,043,788	2,028,009	2,028,009
Total Expenditures	1,638,663	2,043,788	2,056,355	1,310,716	1,760,039	2,043,788	2,028,009	2,028,009

**TOWN OF HIGHLAND BEACH
CAPITAL OUTLAY REQUESTS
FISCAL YEAR 2007 - 2008**

Dept: Police

Qty.	Type*	Item Description and Justification	Costs	
			Initial Purchase	Yearly O & M**
1	E	Purchase one police vehicle, possibly Crown Victoria or similar product with emergency warning light systems, weapons, and computer system replaced or removed from vehicle 05-3.	\$37,750	
1	E	Update software for current USA Software computer systems.	\$3,500	
1	B	Complete the temporary police facility, multi-purpose training area, carpet and upgrade for the current facility.	\$100,000	
1	E	Work stations, furniture, desk tables for temporary facility and current facility as needed.	\$41,250	
TOTAL			\$182,500	

* 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
10/2/2007
11:03 am

Town of Highland Beach

	Prior Year	Current Year				(6)	(7)	(8)
	Original	Amended	Actual Thru	Estimated				
Month: 6/30/2007	Budget	Budget	June	Total		Requested	Recommended	Adopted
Fund: 001 - GENERAL FUND								
Expenditures								
Dept: 522.000 DELRAY BEACH FIRE RESCUE								
Acct Class: 5030 OPERATING EXPENSES								
534.000 OTHER CONTRACTUAL SERVICES	2,385,540	2,581,156	2,581,156	2,150,964	2,581,156	2,793,510	2,793,512	2,793,512
546.000 REPAIRS & MAINTENANCE- GENERAL	0	0	0	0	0	0	5,000	5,000
OPERATING EXPENSES	2,385,540	2,581,156	2,581,156	2,150,964	2,581,156	2,793,510	2,798,512	2,798,512
Acct Class: 5060 CAPITAL OUTLAY								
564.000 MACHINERY AND EQUIPMENT	0	50,000	50,000	40,000	40,000	0	0	0
CAPITAL OUTLAY	0	50,000	50,000	40,000	40,000	0	0	0
DELRAY BEACH FIRE RESCUE	2,385,540	2,631,156	2,631,156	2,190,964	2,621,156	2,793,510	2,798,512	2,798,512
Total Expenditures	2,385,540	2,631,156	2,631,156	2,190,964	2,621,156	2,793,510	2,798,512	2,798,512

BUDGET WORKSHEET
BUILDING DEPARTMENT

Page: 1
10/2/2007
11:13 am

Town of Highland Beach

	Prior Year	Current Year				(6)	(7)	(8)
	Actual	Original Budget	Amended Budget	Actual Thru June	Estimated Total	Requested	Recommended	Adopted
Month: 6/30/2007								
Fund: 001 - GENERAL FUND								
Expenditures								
Dept: 524.000 PROTECTIVE INSPECTION								
Acct Class: 5010 PERSONAL SERVICES								
512.000 REGULAR SALARIES & WAGES	221,979	244,784	244,784	173,154	238,000	254,920	254,920	254,920
515.500 DISASTER EXP-PERSONAL SERVICES	0	0	0	0	0	0	0	0
521.000 FICA TAXES	17,396	18,730	18,730	13,407	18,207	19,500	19,500	19,500
522.000 RETIREMENT CONTRIBUTIONS	20,712	27,300	27,300	18,579	27,300	29,400	29,400	29,400
523.000 HEALTH INSURANCE/ALLOWANCE	38,850	42,200	42,200	33,885	42,200	42,330	42,330	42,330
524.000 WORKERS' COMPENSATION	18,394	22,000	22,000	17,375	19,000	17,975	17,975	17,975
PERSONAL SERVICES	317,331	355,014	355,014	256,400	344,707	364,125	364,125	364,125
Acct Class: 5030 OPERATING EXPENSES								
531.000 PROFESSIONAL FEES	0	0	0	0	0	0	10,000	10,000
534.000 OTHER CONTRACTUAL SERVICES	3,371	30,000	30,000	920	10,000	10,000	20,000	20,000
540.000 TRAVEL AND PER DIEM	3,361	4,500	4,500	2,270	4,000	4,000	4,000	4,000
541.100 POSTAGE & FREIGHT	274	1,200	1,200	489	800	1,200	1,200	1,200
544.000 RENTALS AND LEASES	1,824	2,100	2,100	1,401	1,900	2,100	2,100	2,100
546.000 REPAIRS & MAINTENANCE- GENERAL	5	500	500	0	0	500	500	500
546.100 REPAIRS & MAINTENANCE- VEHICLE	1,341	1,000	1,000	111	1,000	1,000	1,000	1,000
552.000 OPERATING SUPPLIES	3,441	5,000	5,000	2,949	4,500	4,500	4,500	4,500
552.400 OPERATING SUPPLIES-GASOLINE	206	750	750	439	700	1,000	750	750
554.000 BOOKS,DUES,EDUCATION,SUBSCRIPT	325	1,500	1,500	535	600	1,000	750	750
OPERATING EXPENSES	14,148	46,550	46,550	9,114	23,500	25,300	44,800	44,800
Acct Class: 5060 CAPITAL OUTLAY								
564.000 MACHINERY AND EQUIPMENT	5,791	1,500	1,500	0	0	0	0	0
566.100 SOFTWARE	0	9,500	9,500	390	0	0	10,000	10,000
CAPITAL OUTLAY	5,791	11,000	11,000	390	0	0	10,000	10,000
PROTECTIVE INSPECTION	337,270	412,564	412,564	265,904	368,207	389,425	418,925	418,925
Total Expenditures	337,270	412,564	412,564	265,904	368,207	389,425	418,925	418,925

**TOWN OF HIGHLAND BEACH
CAPITAL OUTLAY REQUESTS
FISCAL YEAR 2007 - 2008**

Dept: Building Department

Qty.	Type*	Item Description and Justification	Costs	
			Initial Purchase	Yearly O & M**
1	E	Purchase of new permitting software to replace the current PT Win permitting software.	\$10,000	
TOTAL			\$10,000	

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

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

BUDGET WORKSHEET
AMBULANCE SERVICES

Page: 1
10/2/2007
11:08 am

Town of Highland Beach

	Prior Year	Current Year				(6)	(7)	(8)
		Original	Amended	Actual Thru	Estimated			
Month: 6/30/2007	Actual	Budget	Budget	June	Total	Requested	Recommended	Adopted
Fund: 001 - GENERAL FUND								
Expenditures								
Dept: 526.000 AMBULANCE SERVICES								
Acct Class: 5030 OPERATING EXPENSES								
534.000 OTHER CONTRACTUAL SERVICES	13,200	13,200	13,200	12,900	13,200	13,200	12,000	12,000
OPERATING EXPENSES	13,200	13,200	13,200	12,900	13,200	13,200	12,000	12,000
AMBULANCE SERVICES	13,200	13,200	13,200	12,900	13,200	13,200	12,000	12,000
Total Expenditures	13,200	13,200	13,200	12,900	13,200	13,200	12,000	12,000

BUDGET WORKSHEET
GARABAGE/SOLID WASTE

Page: 1
10/2/2007
11:10 am

Town of Highland Beach

	Prior Year	Current Year				(6)	(7)	(8)
	Actual	Original Budget	Amended Budget	Actual Thru June	Estimated Total	Requested	Recommended	Adopted
Month: 6/30/2007								
Fund: 001 - GENERAL FUND								
Expenditures								
Dept: 534.000 GARBAGE/SOLID WASTE CONTF								
Acct Class: 5030 OPERATING EXPENSES								
531.000 PROFESSIONAL FEES	2,880	5,000	5,000	94	250	0	5,000	5,000
534.000 OTHER CONTRACTUAL SERVICES	323,209	336,000	336,000	234,010	359,600	401,000	401,000	401,000
552.000 OPERATING SUPPLIES	2,120	3,000	3,000	2,955	2,955	0	3,000	3,000
OPERATING EXPENSES	328,209	344,000	344,000	237,059	362,805	401,000	409,000	409,000
GARBAGE/SOLID WASTE CONTROL	328,209	344,000	344,000	237,059	362,805	401,000	409,000	409,000
Total Expenditures	328,209	344,000	344,000	237,059	362,805	401,000	409,000	409,000

BUDGET WORKSHEET

LIBRARY

Page: 1

10/2/2007

11:22 am

Town of Highland Beach

	Prior	Current Year				(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated			
Month: 6/30/2007	Actual	Budget	Budget	June	Total	Requested	Recommended	Adopted
Fund: 001 - GENERAL FUND								
Expenditures								
Dept: 571.000 LIBRARIES								
Acct Class: 5010 PERSONAL SERVICES								
512.000 REGULAR SALARIES & WAGES	145,776	173,140	176,220	123,994	180,100	221,099	221,099	221,099
515.500 DISASTER EXP-PERSONAL SERVICES	0	0	0	0	0	0	0	0
521.000 FICA TAXES	11,420	13,250	13,250	9,697	13,778	16,914	16,914	16,914
522.000 RETIREMENT CONTRIBUTIONS	12,426	19,725	19,725	13,166	19,700	24,775	24,775	24,775
523.000 HEALTH INSURANCE/ALLOWANCE	17,171	21,525	21,525	14,958	24,850	37,200	37,200	37,200
524.000 WORKERS' COMPENSATION	712	950	950	755	850	975	975	975
PERSONAL SERVICES	187,505	228,590	231,670	162,570	239,278	300,963	300,963	300,963
Acct Class: 5030 OPERATING EXPENSES								
531.000 PROFESSIONAL FEES	27,965	35,000	24,500	24,438	24,440	0	5,000	5,000
534.000 OTHER CONTRACTUAL SERVICES	0	0	7,420	0	7,420	0	5,000	5,000
540.000 TRAVEL AND PER DIEM	2,614	3,000	3,000	1,498	1,500	2,500	2,500	2,500
541.100 POSTAGE & FREIGHT	224	350	350	236	240	200	200	200
544.000 RENTALS AND LEASES	1,999	2,000	2,000	1,292	1,800	2,000	2,000	2,000
549.001 OTH CURR CHG-ADVERTISING	0	1,200	1,200	0	0	0	0	0
549.010 OTH CURR CHG-PROMOTIONS	964	1,500	1,500	1,159	1,500	1,500	1,500	1,500
549.012 OTHER CURR CHG-LIBRARY MOVE	5,720	0	0	0	0	0	0	0
552.000 OPERATING SUPPLIES	17,739	30,000	30,000	25,519	22,580	20,000	20,000	20,000
552.100 UNIFORMS	589	900	900	918	1,000	900	900	900
552.500 OPERATING EXP.-LECTURE SERIES	0	10,000	10,000	8,250	8,250	8,000	8,000	8,000
552.900 OPERATING EXP-CHILDRENS PROG	1,607	2,000	2,000	1,170	2,000	3,000	3,000	3,000
554.000 BOOKS,DUES,EDUCATION,SUBSCRIPT	1,551	4,000	4,000	3,908	4,000	4,500	4,500	4,500
OPERATING EXPENSES	60,972	89,950	86,870	68,388	74,730	42,600	52,600	52,600
Acct Class: 5060 CAPITAL OUTLAY								
562.000 BUILDINGS	0	17,000	23,100	6,245	10,745	9,800	9,800	9,800
564.000 MACHINERY AND EQUIPMENT	9,144	10,000	10,000	0	2,900	0	0	0
566.000 BOOKS,PUBS & LIBRARY MATERIALS	67,513	75,000	75,000	61,281	75,000	67,177	75,000	75,000
CAPITAL OUTLAY	76,657	102,000	108,100	67,526	88,645	76,977	84,800	84,800
LIBRARIES	325,134	420,540	426,640	298,484	402,653	420,540	438,363	438,363
Total Expenditures	325,134	420,540	426,640	298,484	402,653	420,540	438,363	438,363

**TOWN OF HIGHLAND BEACH
CAPITAL OUTLAY REQUESTS
FISCAL YEAR 2007 - 2008**

Dept: Library

Qty.	Type*	Item Description and Justification	Costs	
			Initial Purchase	Yearly O & M**
5	B	Installation of fan-like curtains or awnings for the 5 atrium windows so that when performances are scheduled the sun will not be in the eyes of the audience.	\$7,000	
1	B	Installation of lights at the east end of the library where DVDs are shelved. It is too dark and users are inquiring if we could have additional lights installed.	\$2,800	
1	E	Purchase of books, publications and library materials.	\$75,000	
TOTAL			\$84,800	

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

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

BUDGET WORKSHEET
INTERFUND TRANSFERS

Page: 1
10/2/2007
11:25 am

Town of Highland Beach

	Prior	Current Year				(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated			
Month: 6/30/2007	Actual	Budget	Budget	June	Total	Requested	Recommended	Adopted
Fund: 001 - GENERAL FUND								
Expenditures								
Dept: 581.000 INTERFUND TRANSFERS								
Acct Class: 5091 TRANSFERS								
581.200 TRANSFER TO CAPITAL OUTLAY	314,054	0	0	0	0	0	0	0
581.300 TRANSFER TO WATER FD-DEBT SERV	619,435	619,435	619,435	451,215	619,435	619,435	619,435	619,435
581.400 TRANSFER TO WATER FD - DEFICIT	857,600	449,630	449,630	449,630	449,630	446,870	0	0
581.600 TRANSFER TO CULTURAL BOARD	0	0	2,464	2,464	2,464	0	0	0
581.700 TRANS TO WATER FD- ENGINEERING	0	0	0	0	0	0	262,500	262,500
TRANSFERS	1,791,089	1,069,065	1,071,529	903,309	1,071,529	1,066,305	881,935	881,935
INTERFUND TRANSFERS	1,791,089	1,069,065	1,071,529	903,309	1,071,529	1,066,305	881,935	881,935
Total Expenditures	1,791,089	1,069,065	1,071,529	903,309	1,071,529	1,066,305	881,935	881,935

BUDGET WORKSHEET
RESERVE FOR CONTINGENCY

Page: 1
10/2/2007
11:27 am

Town of Highland Beach

	Prior Year	Current Year				(6)	(7)	(8)
	Original	Amended	Actual Thru	Estimated				
Month: 6/30/2007	Budget	Budget	June	Total	Requested	Recommended	Adopted	
Fund: 001 - GENERAL FUND								
Expenditures								
Dept: 590.000 RESERVE FOR CONTINGENCY								
Acct Class: 5090 OTHER USES								
599.000 RESERVE FOR CONTINGENCY	0	1,196,617	1,079,153	0	0	706,477	1,183,340	861,993
OTHER USES	0	1,196,617	1,079,153	0	0	706,477	1,183,340	861,993
RESERVE FOR CONTINGENCY	0	1,196,617	1,079,153	0	0	706,477	1,183,340	861,993
Total Expenditures	0	1,196,617	1,079,153	0	0	706,477	1,183,340	861,993

BUDGET WORKSHEET
LIBRARY DONATION FUND

Page: 1
10/2/2007
11:29 am

Town of Highland Beach

	Prior Year	Current Year				(6)	(7)	(8)
	Original	Amended	Actual Thru	Estimated				
Month: 6/30/2007	Budget	Budget	June	Total	Requested	Recommended	Adopted	
Fund: 102 - LIBRARY DONATION FUND								
Revenues								
Dept: 360.000 MISCELLANEOUS								
Acct Class: 3600 MISCELLANEOUS REVENUES								
361.000 INTEREST ON INVESTMENTS	419	350	350	258	400	350	350	350
366.100 LIBRARY DONATIONS	1,325	11,500	11,500	1,075	1,500	3,150	3,150	3,150
MISCELLANEOUS REVENUES	1,744	11,850	11,850	1,333	1,900	3,500	3,500	3,500
Acct Class: 3800 OTHERS SOURCES-NON-REVENUE								
389.900 APPROPRIATION FROM RESERVE	0	0	0	0	0	7,500	7,500	7,500
OTHERS SOURCES-NON-REVENUE	0	0	0	0	0	7,500	7,500	7,500
MISCELLANEOUS	1,744	11,850	11,850	1,333	1,900	11,000	11,000	11,000
Total Revenues	1,744	11,850	11,850	1,333	1,900	11,000	11,000	11,000
Expenditures								
Dept: 571.000 LIBRARIES								
Acct Class: 5030 OPERATING EXPENSES								
552.910 OPERATING EXP-ADULT PROGRAMING	0	11,850	11,850	0	0	0	0	0
OPERATING EXPENSES	0	11,850	11,850	0	0	0	0	0
Acct Class: 5060, CAPITAL OUTLAY								
564.000 MACHINERY AND EQUIPMENT	10,491	0	0	0	0	11,000	11,000	11,000
CAPITAL OUTLAY	10,491	0	0	0	0	11,000	11,000	11,000
LIBRARIES	10,491	11,850	11,850	0	0	11,000	11,000	11,000
Total Expenditures	10,491	11,850	11,850	0	0	11,000	11,000	11,000

BUDGET WORKSHEET
CULTURAL BOARD FUND

Page: 1
10/2/2007
11:30 am

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: 6/30/2007								
Fund: 103 - CULTURAL BOARD FUND								
Revenues								
Dept: 360.000 MISCELLANEOUS								
Acct Class: 3600 MISCELLANEOUS REVENUES								
361.000 INTEREST ON INVESTMENTS	491	250	250	460	550	550	550	550
366.700 CULTURAL BOARD DONATIONS	17,111	0	0	3,170	3,300	1,000	1,000	1,000
MISCELLANEOUS REVENUES	17,602	250	250	3,630	3,850	1,550	1,550	1,550
Acct Class: 3800 OTHERS SOURCES-NON-REVENUE								
381.100 TRANSFER FROM GENERAL FUND	0	0	2,464	2,464	2,464	0	0	0
389.900 APPROPRIATION FROM RESERVE	0	10,400	10,400	0	2,156	6,450	6,450	6,450
OTHERS SOURCES-NON-REVENUE	0	10,400	12,864	2,464	4,620	6,450	6,450	6,450
MISCELLANEOUS	17,602	10,650	13,114	6,094	8,470	8,000	8,000	8,000
Dept: 574.000 CULTURAL BOARD								
Acct Class: 3300 INTERGOVERNMENTAL								
337.710 COUNTY GRANT REIMBURSEMENT	0	2,500	2,500	0	2,500	0	0	0
INTERGOVERNMENTAL	0	2,500	2,500	0	2,500	0	0	0
CULTURAL BOARD	0	2,500	2,500	0	2,500	0	0	0
Total Revenues	17,602	13,150	15,614	6,094	10,970	8,000	8,000	8,000
Expenditures								
Dept: 574.000 CULTURAL BOARD								
Acct Class: 5030 OPERATING EXPENSES								
531.000 PROFESSIONAL FEES	0	600	600	0	600	1,000	1,000	1,000
541.100 POSTAGE & FREIGHT	0	750	750	661	750	1,000	1,000	1,000
544.000 RENTALS AND LEASES	0	1,900	1,820	220	220	0	0	0
549.010 OTH CURR CHG-PROMOTIONS	0	1,800	1,800	1,607	1,800	2,000	2,000	2,000
549.015 OTH CURR CHG-CULTURAL BOARD	2,566	0	0	0	0	2,000	2,000	2,000
552.000 OPERATING SUPPLIES	0	5,100	7,644	6,498	7,600	2,000	2,000	2,000
OPERATING EXPENSES	2,566	10,150	12,614	8,986	10,970	8,000	8,000	8,000
Acct Class: 5060 CAPITAL OUTLAY								
564.000 MACHINERY AND EQUIPMENT	0	3,000	3,000	0	0	0	0	0
CAPITAL OUTLAY	0	3,000	3,000	0	0	0	0	0
Acct Class: 5090 OTHER USES								
599.000 RESERVE FOR CONTINGENCY	0	0	0	0	0	0	0	0
OTHER USES	0	0	0	0	0	0	0	0
CULTURAL BOARD	2,566	13,150	15,614	8,986	10,970	8,000	8,000	8,000
Total Expenditures	2,566	13,150	15,614	8,986	10,970	8,000	8,000	8,000

BUDGET WORKSHEET
LAW ENFORCEMENT TRUST FUND

Page: 1
10/2/2007
11:32 am

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: 6/30/2007								
Fund: 104 - SPECIAL LAW ENFORCEMENT TRUST								
Revenues								
Dept: 521.000 POLICE DEPARTMENT								
Acct Class: 3500 FINES AND FORFEITURES								
359.100 FORFEITED PROPERTY	0	1,500	1,500	0	0	0	0	0
FINES AND FORFEITURES	0	1,500	1,500	0	0	0	0	0
Acct Class: 3600 MISCELLANEOUS REVENUES								
361.000 INTEREST ON INVESTMENTS	71	0	0	135	150	100	100	100
366.800 LAW ENFORCEMENT DONATIONS	3,250	0	0	450	450	0	0	0
MISCELLANEOUS REVENUES	3,321	0	0	585	600	100	100	100
Acct Class: 3800 OTHERS SOURCES-NON-REVENUE								
389.900 APPROPRIATION FROM RESERVE	0	0	0	0	0	3,800	3,800	3,800
OTHERS SOURCES-NON-REVENUE	0	0	0	0	0	3,800	3,800	3,800
POLICE DEPARTMENT	3,321	1,500	1,500	585	600	3,900	3,900	3,900
Total Revenues	3,321	1,500	1,500	585	600	3,900	3,900	3,900
Expenditures								
Dept: 521.000 POLICE DEPARTMENT								
Acct Class: 5030 ,OPERATING EXPENSES								
540.100 TRAINING & DEVELOPMENT	0	1,500	1,500	0	0	3,900	3,900	3,900
OPERATING EXPENSES	0	1,500	1,500	0	0	3,900	3,900	3,900
POLICE DEPARTMENT	0	1,500	1,500	0	0	3,900	3,900	3,900
Total Expenditures	0	1,500	1,500	0	0	3,900	3,900	3,900

BUDGET WORKSHEET
CAPITAL PROJECTS FUND

Page: 1
10/2/2007
11:33 am

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: 6/30/2007								
Fund: 301 - CAPITAL PROJECTS FUND								
Revenues								
Dept: 000.000 NON-DEPARTMENTAL								
Acct Class: 3800 OTHERS SOURCES-NON-REVENUE								
381.100 TRANSFER FROM GENERAL FUND	314,054	0	0	0	0	0	0	0
389.900 APPROPRIATION FROM RESERVE	0	0	0	0	0	0	0	0
OTHERS SOURCES-NON-REVENUE	314,054	0	0	0	0	0	0	0
NON-DEPARTMENTAL	314,054	0	0	0	0	0	0	0
Total Revenues	314,054	0	0	0	0	0	0	0
Expenditures								
Dept: 519.200 CAPITAL PROJECTS								
Acct Class: 1610 PROPERTY, PLANT, AND EQUIPMENT								
562.300 BUILDING-LIBRARY FACILITY	127,688	0	0	0	0	0	0	0
564.300 MACHINERY & EQUIPMENT-LIBRARY	146,700	0	0	0	0	0	0	0
PROPERTY, PLANT, AND EQUIPMENT	274,388	0	0	0	0	0	0	0
Acct Class: 5060 CAPITAL OUTLAY								
563.300 IMPROVEMENTS-LIBRARY FACILITY	39,666	0	0	0	0	0	0	0
CAPITAL OUTLAY	39,666	0	0	0	0	0	0	0
CAPITAL PROJECTS	314,054	0	0	0	0	0	0	0
Total Expenditures	314,054	0	0	0	0	0	0	0

BUDGET WORKSHEET

WATER REVENUES

Page: 1

10/2/2007

11:35 am

Town of Highland Beach

	Prior Year	Current Year				(6)	(7)	(8)
	Actual	Original Budget	Amended Budget	Actual Thru June	Estimated Total	Requested	Recommended	Adopted
Month: 6/30/2007								
Fund: 401 - WATER SYSTEM								
Revenues								
Dept: 533.000 WATER SYSTEM OPERATIONS								
Acct Class: 3400 CHARGES FOR SERVICES								
343.300 WATER UTILITY REVENUE	1,195,162	2,187,950	2,187,950	1,178,032	1,767,100	1,999,400	2,429,270	2,429,270
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	1,225,882	2,218,670	2,218,670	1,208,752	1,797,820	2,030,120	2,459,990	2,459,990
Acct Class: 3600 MISCELLANEOUS REVENUES								
343.330 OTHER OPERATING - PASS THROUGH	1,747	2,000	2,000	3,935	3,935	2,000	2,000	2,000
361.000 INTEREST ON INVESTMENTS	32,363	34,000	34,000	20,403	36,300	37,500	37,500	37,500
364.000 DISPOSITION OF FIXED ASSETS	1,586	5,000	5,000	0	0	0	0	0
369.100 ADMINISTRATIVE REIMBURSEMENTS	80,800	86,478	86,478	64,858	86,478	91,780	91,780	91,780
369.400 OTHER MISCELLANEOUS REVENUES	56,289	2,000	2,000	150	2,000	2,000	2,000	2,000
369.905 DISASTER REIMBURSEMENTS	0	0	0	0	0	0	0	0
MISCELLANEOUS REVENUES	172,785	129,478	129,478	89,346	128,713	133,280	133,280	133,280
Acct Class: 3800 OTHERS SOURCES-NON-REVENUE								
381.100 TRANSFER FROM GENERAL FUND	619,435	619,435	619,435	451,215	619,435	619,435	619,435	619,435
381.400 TRANSFER FRM GEN FUND-DEFICIT	857,600	449,630	449,630	449,630	449,360	446,870	0	0
381.700 TRANS FROM GENERAL-ENGINEERING	0	0	0	0	0	0	262,500	262,500
389.800 CONNECTION FEES	3,000	0	0	0	3,000	0	0	0
OTHERS SOURCES-NON-REVENUE	1,480,035	1,069,065	1,069,065	900,845	1,071,795	1,066,305	881,935	881,935
WATER SYSTEM OPERATIONS	2,878,702	3,417,213	3,417,213	2,198,943	2,998,328	3,229,705	3,475,205	3,475,205
Total Revenues	2,878,702	3,417,213	3,417,213	2,198,943	2,998,328	3,229,705	3,475,205	3,475,205

BUDGET WORKSHEET
WATER EXPENDITURES

Page: 1
10/2/2007
11:44 am

Town of Highland Beach

	Prior Year Actual	Current Year				(6)	(7)	(8)
		Original Budget	Amended Budget	Actual Thru June	Estimated Total	Requested	Recommended	Adopted
Month: 6/30/2007								
Fund: 401 - WATER SYSTEM								
Expenditures								
Dept: 533.000 WATER SYSTEM OPERATIONS								
Acct Class: 5010 PERSONAL SERVICES								
512.000 REGULAR SALARIES & WAGES	529,405	538,708	538,708	394,913	533,000	573,650	573,650	573,650
514.000 OVERTIME	56,525	30,000	30,000	14,817	24,600	30,000	23,000	23,000
515.100 SHIFT DIFFERENTIAL PAY	5,256	6,050	6,050	3,541	5,000	6,050	6,050	6,050
515.500 DISASTER EXP-PERSONAL SERVICES	0	0	0	0	0	0	0	0
521.000 FICA TAXES	45,117	44,000	44,000	31,047	42,695	46,650	46,650	46,650
522.000 RETIREMENT CONTRIBUTIONS	50,602	61,360	61,360	42,321	61,300	65,410	65,410	65,410
523.000 HEALTH INSURANCE/ALLOWANCE	113,945	130,600	130,600	123,562	150,300	165,230	165,230	165,230
524.000 WORKERS' COMPENSATION	29,653	33,500	33,500	25,580	27,410	27,500	27,500	27,500
PERSONAL SERVICES	830,503	844,218	844,218	635,781	844,305	914,490	907,490	907,490
Acct Class: 5030 OPERATING EXPENSES								
531.000 PROFESSIONAL FEES	2,360	38,000	38,000	140	140	10,000	10,000	10,000
534.000 OTHER CONTRACTUAL SERVICES	40,149	51,200	51,200	26,514	40,170	45,000	41,000	41,000
540.000 TRAVEL AND PER DIEM	555	6,420	6,420	2,804	2,900	3,210	3,210	3,210
541.000 COMMUNICATIONS	6,227	9,000	9,000	3,821	6,700	8,000	7,000	7,000
541.100 POSTAGE & FREIGHT	84	150	150	216	100	150	150	150
543.000 UTILITY SERVICES	413,657	470,000	470,000	296,666	410,000	440,000	415,000	415,000
545.000 INSURANCE & BONDS	88,208	153,248	228,248	221,396	222,000	225,000	260,000	260,000
546.000 REPAIRS & MAINTENANCE- GENERAL	44,694	66,000	66,000	88,405	107,000	66,000	66,000	66,000
546.100 REPAIRS & MAINTENANCE- VEHICLE	54	2,500	2,500	1,034	1,940	2,500	2,500	2,500
549.003 OTH CURR CHG-LICENSE & PERMITS	10,300	2,275	2,275	1,750	2,275	2,275	2,275	2,275
549.016 OTH CURR CHG-SALE OF PROPERTY	2,425	5,000	5,000	0	0	0	0	0
549.100 ADMINISTRATIVE CHARGES	121,200	117,214	117,214	87,910	117,214	116,597	116,597	116,597
552.000 OPERATING SUPPLIES	202,665	244,000	251,058	134,599	185,000	190,000	175,000	175,000
552.100 UNIFORMS	1,912	2,800	2,800	1,500	2,000	2,000	2,000	2,000
552.400 OPERATING SUPPLIES-GASOLINE	2,254	3,500	3,500	1,390	2,215	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	572	1,225	1,725	754	800	1,000	1,000	1,000
OPERATING EXPENSES	937,316	1,172,532	1,255,090	868,899	1,100,454	1,114,732	1,104,732	1,104,732
Acct Class: 5060 CAPITAL OUTLAY								
562.000 BUILDINGS	0	43,000	43,000	0	43,000	0	0	0
563.000 IMPROVEMENTS OTHER THAN BLDG.	0	0	0	0	0	0	262,500	262,500
564.000 MACHINERY AND EQUIPMENT	0	57,600	57,600	0	125,600	0	0	0
CAPITAL OUTLAY	0	100,600	100,600	0	168,600	0	262,500	262,500
Acct Class: 5070 DEBT SERVICE								
571.200 PRINCIPAL- 2000 R.O. WELL LOAN	0	118,180	118,180	0	118,180	123,655	123,655	123,655
571.500 PRINCIPAL- R.O. STATE LOAN	0	443,072	443,072	0	451,626	464,675	464,675	464,675

BUDGET WORKSHEET
WATER EXPENDITURES

Page: 2
10/2/2007
11:44 am

Town of Highland Beach

	Prior	Current Year				(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated			
Month: 6/30/2007	Actual	Budget	Budget	June	Total	Requested	Recommended	Adopted
Fund: 401 - WATER SYSTEM								
Expenditures								
Dept: 533.000 WATER SYSTEM OPERATIONS								
Acct Class: 5070 DEBT SERVICE								
571.700 PRINCIPAL-2005 REFUNDING LOAN	0	7,720	7,720	0	7,720	7,933	7,933	7,933
571.800 PRINCIPAL-R.O. EXPANSION	0	168,100	168,100	0	0	110,570	110,570	110,570
572.200 INTEREST- R. O. STATE LOAN	286,620	298,500	298,500	141,791	286,798	273,750	273,750	273,750
572.500 INTEREST-2000 R.O. WELL LOAN	30,691	25,410	25,410	13,436	25,410	19,928	19,928	19,928
572.700 INTEREST-2005 REFUNDING LOAN	2,576	2,200	2,200	0	2,200	1,972	1,972	1,972
572.800 INTEREST-R.O. EXPANSION	31,506	236,681	236,681	33,733	85,000	138,000	138,000	138,000
573.200 OTHER DEBT COST-G O STATE LOAN	0	0	0	0	0	60,000	60,000	60,000
573.400 OTHER DEBT COSTS-AMORTIZATION	9,410	0	0	0	9,410	0	0	0
DEBT SERVICE	360,803	1,299,863	1,299,863	188,960	986,344	1,200,483	1,200,483	1,200,483
Acct Class: 5090 OTHER USES								
599.000 RESERVE FOR CONTINGENCY	0	0	0	0	0	0	0	0
OTHER USES	0	0	0	0	0	0	0	0
Acct Class: 5091 TRANSFERS								
581.500 TRANSFER TO GENERAL FUND	0	0	0	0	0	0	0	0
TRANSFERS	0	0	0	0	0	0	0	0
WATER SYSTEM OPERATIONS	2,128,622	3,417,213	3,499,771	1,693,640	3,099,703	3,229,705	3,475,205	3,475,205
Total Expenditures	2,128,622	3,417,213	3,499,771	1,693,640	3,099,703	3,229,705	3,475,205	3,475,205

BUDGET WORKSHEET

SEWER REVENUES

Page: 1

10/2/2007

11:48 am

Town of Highland Beach

	Prior	Current Year				(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated			
Month: 6/30/2007	Actual	Budget	Budget	June	Total	Requested	Recommended	Adopted
Fund: 402 - SEWER SYSTEM								
Revenues								
Dept: 535.000 SEWER SYSTEM OPERATIONS								
Acct Class: 3400 CHARGES FOR SERVICES								
343.500 SEWER UTILITIES REVENUE	843,200	842,000	842,000	563,468	845,000	846,000	846,000	846,000
CHARGES FOR SERVICES	843,200	842,000	842,000	563,468	845,000	846,000	846,000	846,000
Acct Class: 3600 MISCELLANEOUS REVENUES								
361.000 INTEREST ON INVESTMENTS	37,980	36,000	36,000	34,849	46,000	47,000	47,000	47,000
MISCELLANEOUS REVENUES	37,980	36,000	36,000	34,849	46,000	47,000	47,000	47,000
Acct Class: 3800 OTHERS SOURCES-NON-REVENUE								
389.800 CONNECTION FEES	1,000	0	0	0	1,000	0	0	0
OTHERS SOURCES-NON-REVENUE	1,000	0	0	0	1,000	0	0	0
SEWER SYSTEM OPERATIONS	882,180	878,000	878,000	598,317	892,000	893,000	893,000	893,000
Total Revenues	882,180	878,000	878,000	598,317	892,000	893,000	893,000	893,000

BUDGET WORKSHEET
SEWER EXPENDITURES

Page: 1
10/2/2007
11:46 am

Town of Highland Beach

	Prior Year	Current Year				(6)	(7)	(8)
	Actual	Original Budget	Amended Budget	Actual Thru June	Estimated Total	Requested	Recommended	Adopted
Month: 6/30/2007								
Fund: 402 - SEWER SYSTEM								
Expenditures								
Dept: 535.000 SEWER SYSTEM OPERATIONS								
Acct Class: 5030 OPERATING EXPENSES								
531.000 PROFESSIONAL FEES	5,352	0	0	0	0	0	0	0
543.000 UTILITY SERVICES	508,572	540,000	540,000	446,669	640,000	640,000	640,000	640,000
545.000 INSURANCE & BONDS	9,042	13,100	13,575	13,575	13,575	13,600	13,600	13,600
546.000 REPAIRS & MAINTENANCE- GENERAL	14,297	16,000	32,500	28,565	33,000	24,000	24,000	24,000
549.100 ADMINISTATIVE CHARGES	80,800	86,478	86,478	64,858	80,800	91,780	91,780	91,780
552.000 OPERATING SUPPLIES	0	2,000	1,525	108	216	1,000	1,000	1,000
OPERATING EXPENSES	618,063	657,578	674,078	553,775	767,591	770,380	770,380	770,380
Acct Class: 5060 CAPITAL OUTLAY								
564.000 MACHINERY AND EQUIPMENT	0	37,000	37,000	0	47,000	0	0	0
CAPITAL OUTLAY	0	37,000	37,000	0	47,000	0	0	0
Acct Class: 5090 OTHER USES								
599.000 RESERVE FOR CONTINGENCY	0	183,422	166,922	0	0	122,620	122,620	122,620
OTHER USES	0	183,422	166,922	0	0	122,620	122,620	122,620
SEWER SYSTEM OPERATIONS	618,063	878,000	878,000	553,775	814,591	893,000	893,000	893,000
Total Expenditures	618,063	878,000	878,000	553,775	814,591	893,000	893,000	893,000

**TOWN OF HIGHLAND BEACH
CAPITAL OUTLAY FUTURE PROJECTIONS
FISCAL YEARS 08-09 & 09-10**

Dept: Town Clerk

Qty.	Type*	FY	Item Description and Justification	Costs	
				Initial Purchase	Yearly O & M**
1	E	08-09	Purchase and upgrade of computer equipment.	\$1,750	
1	E	09-10	Purchase and upgrade of computer equipment.	\$2,000	
TOTAL				\$3,750	

* 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 08-09 & 09-10

Dept: Finance

Qty.	Type*	FY	Item Description and Justification	Costs	
				Initial Purchase	Yearly O & M**
3	E	08-09	Purchase of three (3) new computers replacing the existing computers in the Finance Department.	\$4,800	
TOTAL				\$4,800	

* 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 08-09 & 09-10

Dept: Police

Qty.	Type*	FY	Item Description and Justification	Costs	
				Initial Purchase	Yearly O & M**
2	E	09-10	Replace two patrol cars from fleet.	\$90,000	
TOTAL				\$90,000	

* 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 08-09 & 09-10

Dept: Library

Qty.	Type*	FY	Item Description and Justification	Costs	
				Initial Purchase	Yearly O & M**
5	E	08-09	Replace 4 year old computers for public use.	\$7,000	
5	E	09-10	Replace 5 year old computers for public use.	\$7,000	
5	E	09-10	Replace computers for staff, circulation desk and OPAC.	\$7,000	
TOTAL				\$21,000	

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

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