

Town of Highland Beach

2010 – 2011

Proposed Fiscal Year Budget



Presented by

The Office of the Town Manager

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



Town of Highland Beach

3614 SOUTH OCEAN BOULEVARD • HIGHLAND BEACH, FLORIDA 33487

Palm Beach County, Florida

561-278-4548
FAX 561-265-3582

Mayor:
Jim Newill, CPA
Vice Mayor:
Miriam S. Zwick
Commissioners:
Doris M. Trinley
John J. Sorrelli
John J. Pagliaro
Town Manager:
Dale S. Sugerman, Ph. D.

Honorable Mayor and Members of the Town Commission
Town of Highland Beach
3614 South Ocean Boulevard
Highland Beach, FL 33487

RE: Proposed 2010-2011 Annual Operating Budget

Dear Mayor and Member of the Town Commission:

Attached hereto is the proposed Fiscal Year 2010-2011 annual operating budget for the Town of Highland Beach. This proposed budget is being submitted for your consideration as required under F.S.S. Chapter 218 and Chapter 2- Administration, Article III, Section 2-48 (4) of the Town of Highland Beach Municipal Code.

The fiscal environment in the State of Florida has not improved since I last communicated with the Town Commission regarding the 2009-2010 annual operating budget. Housing prices continue to be depressed and therefore, property valuations set by the Palm Beach County Property Appraiser continue to decrease. Year over year, we have continued to see a decrease in the overall value of property within the Town of Highland Beach. Next fiscal year will be the third year in a row where property values have decreased resulting in a continued deterioration in ad valorem tax revenues to the Town's General Fund. For fiscal year 2010-2011 the General Fund will experience a decrease of \$458,265.00 in ad valorem tax revenues compared to the same period last year.

All that being said, the Town Commission should still be pleased that, within this document, you will find a budget that is balanced. Further, it has been balanced keeping in mind the desire of the Town Commission to continue to keep the ad valorem tax rate in check by providing for a continued reduction in the general operating millage tax rate.

There are a number of items and issues that I would like to highlight for you from this year's budget document. Those items and issues are outlined below:

Millage Rate

From 1995 until 2006, the total annual ad valorem tax rate had been set at a flat, and constant 4.00 mills per \$1,000.00 of assessed valuation. Three years ago (FY 2007-

2008), the Town Commission saw fit to lower the overall millage rate to 3.95 mills; a rate which included the prior voter approved debt service millage of 0.4283 mills to cover the first \$8 million dollars of capital improvement expense associated with the construction of the Reverse Osmosis Water Treatment Plant. Two years ago (FY 2008-2009) the Town Commission lowered the overall millage rate even further, to 3.85 mills, including the 0.4458 mills of prior debt service expense. Last year (FY 2009-2010) the Town Commission lowered the operating millage rate once again by another 0.05 mills (from 3.40 mills to 3.35 mills), while the voters of the Town authorized an increase in the debt service millage rate to cover the remaining \$8 million dollars of capital improvement expenses associated with the construction of the Reverse Osmosis Water Treatment Plant.

For the upcoming FY 2010-2011 budget, the Town's preliminary total assessed valuation has decreased once again, this time by \$118,096,885 over the prior year's final assessed valuation. This is equal to a decrease of 6.1% year-over-year. This is the third year in a row where the Town's total assessed valuation has decreased. The FY 2009-2010 valuation decreased by \$206,899,275 (a decrease of 9.7% year-over-year. The FY 2008-2009 final valuation decreased by \$97,119,210 (a decrease in value of 4.3%). These decreases in the Town's assessed value over the past three fiscal years have totaled \$422,115,370. This is an equivalent decrease in the Town's assessed value of 18.85% in just the past three years! And unfortunately, all indications are that this downward trend will be continuing into the near future.

Despite the disturbing downward trend of the assessed value of the Town's housing stock, the budget that is being presented herein is being advanced to the Town Commission with a proposed General Fund operating tax rate that is *even lower than the prior year's operating tax rate*. Frankly, it is another small decrease; but it is a recommended decrease nonetheless. It is my recommendation that the General Fund operating millage rate for FY 2010-2011 be set at a rate of 3.3042 mills. If the operating tax rate is set at this amount, it would be a lower operating millage rate by 0.05 mills compared to last year's operating millage rate. When one then adds to this recommended general operating tax rate the voter approved tax rate of 0.9461 mills this then brings the total overall millage rate to 4.2503 mills. While this is a very, very small decrease in the General Fund operating millage tax rate, it is a reduction nonetheless over the past year, and a reduction for the fourth year in a row over the 2006-2007 annual operating budget.

For purposes of understanding the impact of the millage rate calculation, each 0.05 mills equals approximately \$87,208.00 in ad valorem taxes for FY 2010-2011. If the Town Commission were to set next year's operating millage rate at the same 3.35 mills that it set during the 2009-2010 budget year, that would raise an additional \$87,208.00 in taxes over the amount that I have proposed. Each additional increment of 0.05 operating mills would raise an additional \$87,208.00 in General Fund taxes. During the setting of the tentative maximum millage rate meeting, the Commission will be given various tax rate scenarios in an effort to see what possibilities are available during the next budget year.

General Fund- Fund Balance Carry Forward

Based upon the actual revenue collections in the current fiscal year, and the anticipated expenditure patterns for the remaining 75 - 90 days of the current budget period, it appears that the Town will end the current fiscal year with expenditures which just about match revenues. That is, during the current fiscal year, the General Fund will spend virtually everything that it receives in revenue, and that there will be little or no excess money left over at the end of the current fiscal year (if there is any revenue left over, it is likely to be less than \$65,000). This is a significantly different scenario than what we have experienced in past years. Typically, the General Fund ends the operating year with unspent funds left over ranging from \$200,000 to \$600,000. This amount of "left over money" would typically then go into the Undesignated and Unreserved Fund Balance. The one saving grace, as we close out the current fiscal year, is that it appears that we will not need to use any of the \$482,643 in appropriations from the Undesignated and Unreserved Fund Balance which is in the current fiscal year budget.

Despite the possibility of ending the current fiscal year exactly where it started, the Town's General Fund still maintains an overall Undesignated and Unreserved Fund Balance (as audited on September 30, 2009) of \$5,622,211.00. This fiscal year-ending amount represents an approximately 50% unrestricted reserve, a level which meets all of the needs and requirements for set-aside reserves as previously established by prior Town Commissions, as well as good municipal government accounting practices as recommended by the Town's external auditors.

General Fund Revenues for the Next Fiscal Year

Other than the decrease in the ad valorem tax revenues of nearly \$468,000.00 (assuming the Town Commission accepts the recommendation to lower the operating tax rate by 0.05 mills) due to the downturn in the economy and the deterioration of the housing market, other revenues in the General Fund have been projected to remain fairly level. Being that this is the fourth year in a row where General Fund tax revenues will have decreased, and being that expenses such as employee salaries, health care costs, supplies and materials continue to go up, this budget actually recommends using an appropriation from the General Fund Undesignated, Unreserved Fund Balance of \$997,139.00 to balance the overall budget.

Because of the tight times, I am also going to be recommending the lowest Reserve for Contingency amount compared to any prior budget submitted to the Town Commission. Within this recommended budget, I am suggesting that the General Fund begin the year with a Reserve for Contingency of just \$200,000.00. As the Town Commission knows, it is the Reserve for Contingency which is our cushion of un-assigned funds which have been appropriated, but not allocated, for anything unforeseen that may develop during the fiscal year. Should an unforeseen issue or emergency come up, it is the Reserve for Contingency that is used to cover any expenses associated with

that circumstance. Historically, \$200,000.00 is the smallest Reserve for Contingency amount that the annual operating budget has ever started a fiscal year with.

It would be possible to increase the Reserve for Contingency amount, and good fiscal management suggests that it should possibly be increased above its current proposed level. However, in order to do so we would have to either raise the tax rate, increase fees, reduce our expenses even further, or appropriate additional funds from the undesignated, unreserved fund balance.

Debt Service Impacting the General Fund

Over the course of the last four years the Town Commission has supported taking a very aggressive approach to eliminating as much of the Commission approved debt service burden on the General Fund as possible. During the proposed budget year, there will be just two items of debt service supported by the General Fund. First is the 2005 Refunding Promissory Note (which consolidated and paid off prior year Water and Sewer Fund debts at the significantly lower interest rate of 2.88%). The sources of funds for these payments come from the half-cent sales tax revenues and the communication service tax collected in the General Fund. Principal and interest payments on this first General Fund debt obligation total \$434,290.00 during the next fiscal year. Second is the 2004B General Obligation Note made up of the principal and interest payments for the construction of the new Library. This note carries a fluxuating interest rate which currently is in the 3.4% range. Principal and interest payments on this second General Fund debt obligation total \$278,815.00. General Fund debt service payments (including all principal and interest) for these two items therefore totals \$713,110.00. Compared to most other communities in the State of Florida, the Town of Highland Beach has an extremely low Commission-approved debt service burden on its General Fund.

All other debt service payments of the Town (\$1,370,732.00 dollars per year in principal and interest payments) are not a part of the General Fund, but rather obligations of the Water Fund and are paid for via voter approved ad valorem tax revenues. This additional \$1,370,732.00 dollars of debt service is an obligation from the building and expansion of the Reverse Osmosis Water Treatment Plant as well as the installation of the new SR A1A water transmission main.

Changes in Personnel

There are a few changes in personnel recommended for the FY 2010-2011 budget year. First, while we have been using a contract relationship with an outside consulting firm to provide us with a Finance Director, I believe we have been able to successfully develop our own internal staff such that they can perform most of the financial functions of the Town. To that end, it is my recommendation that we fill the Finance Director position by promoting from within, and that we re-establish the Accounting/Payroll Officer position with an internal promotion as well. While filling these two full-time positions by promoting from within, I would still like to maintain a minimized

contractual relationship with the financial services firm that we have employed for the last two years. Of course, the contractual relationship will be based upon a substantially reduced role as well as expense; however, continuing this contractual relationship will still allow us to employ a staff of CPA's who can provide us with guidance and input on financial matters important to the Town. It is also my plan to keep the part-time Utility Billing Clerk position in the department as well. The net effect of these personnel moves will be to add one full-time position to the Town staff.

After a planned November retirement in the Public Works Department, we would like to make a modification to the janitorial staff. Based upon the input from the Public Works Director and the Library Director, the one remaining employee in the Public Works Department will be transferred over to the staff of the Library. This individual will be responsible for all of the janitorial services in the Library, as well as maintaining the trash and debris on the SR A1A walk path (daily) and the pickup of the public trash cans on the beach (three times per week in season and twice per week out of season). Janitorial services for Town Hall, the Police Department, the Water Plant and the Building Department will be provided by an annual contract service. The net effect of this personnel move would be to delete one full-time position from the Town staff.

Working closely with the Police Chief, we have determined that the front desk of the Police Department does not need to be manned by a full-time civilian administrative assistant. Instead, we plan to rotate both on-duty patrol officers and reserve officers into the front desk in the reception area to provide first line interaction and decision-making when the general public comes to the Police Department. Rather than having a civilian administrative assistant call in an officer off of the road, we will have a sworn officer (full-time or reserve) interacting with the public at the front desk. Eliminating the full-time civilian administrative assistant position will result in a net savings to the General Fund of \$62,975.00. The net effect of this personnel move would be to delete one full-time position from the Town staff.

If all of these personnel moves are approved by the Town Commission, the net effect will be to reduce the full-time staff by one person (38 FTE to 37 FTE). The number of part-time employees would remain the same at nine.

Cost-of-Living Adjustment for Town Employees

The Town of Highland Beach has traditionally provided a cost-of-living-adjustment (COLA) for its employees effective on October 1st of each year. The basis of the cost-of-living adjustment has been the Consumer Price Index, Bureau of Labor Statistics, Southeast Regional Office's April index published report. The April 2010 CPI index for this category was 2.2%. Therefore, as of October 1, 2010, the Town's wage rates for all employees will be increased by 2.2%, and the pay plan will have the minimum, mid, and maximum wages increased by 2.2% for the new fiscal year.

Employee health insurance premium contributions will also be increased by this same 2.2% and those employees who do not have spouse or family coverage will see their contributions to the ICMA-RC 457 offset account increased by 2.2% during the fiscal year.

Recommended Modification to Article XVII: Performance Evaluations

Section 6 of Article XVII of the Town’s Personnel Rules and Regulations deals with the granting of annual merit pay, based upon a written overall performance evaluation for each employee. One thing that I have found over the course of my tenure here at the Town is that virtually all employees receive all “excellent” ratings in all categories. I say virtually, because this is not the case 100% of the time. From time to time a supervisor will give a rating of “good” instead of “excellent”. In fact, in reviewing most of the performance evaluations that have been written over the course of the past five years, there is only one supervisor who gives out any “satisfactory”, “fair” and “poor” ratings; and that is your humble author. Being that the Town Manager is the only supervisor who gives his employees the full range of earned ratings, and being that this has caused some serious morale problems, including some organized and planned efforts to have the Town Manager terminated by the Town Commission, I thought that I would recommend an experiment this next year related to performance evaluations.

It is my recommendation that the Town Commission allow that during FY 2010-2011 that no performance evaluations be conducted, and that a flat 5% increase in wages be granted to employees on their anniversary date. Of course, employees will still have to perform all of their duties, and the expectation is that they will perform their duties at the highest level. However, since virtually all employees are currently getting a 5% merit increase from their supervisors anyway, I am recommending that the 5% merit increase become automatic and that performance evaluations be done away with on an experimental basis during the next budget year.

On the other hand, should an employee’s performance slack off to an extent that they are not performing their job as they should be, they will still be subject to appropriate discipline, up to and including termination (following all of the due process provisions found in the Personnel Rules and Regulations manual).

Capital Purchases during the Budget Year

There are a variety of capital expenditures planned during the next budget year. Proposed capital expenditures within the General Fund include:

<u>Department</u>	<u>Amount</u>	<u>Purpose</u>
Town Clerk	\$3,000.00	Replace furniture in Town Clerk’s office.
	2,000.00	Replace computer in Mayor’s office.
Public Works	8,400.00	Purchase of a new John Deere Gator for beach cleanup and meter reading.

Public Works (continued)	8,000.00	Purchase of a replacement fuel management system.
	15,000.00	Refurbish old John Deere backhoe.
	8,000.00	Install hurricane shutters on Town Hall.
Police	200,000.00	Refinishing the old Cultural Board area.
	58,000.00	Installation of license plate recognition cameras.
	29,800.00	Installation of 6 new "Toughbook" laptop computers in each of the patrol vehicles.
General Gov't	100,000.00	Refurbishment of the Commission Chambers.
Building	7,500.00	Upgrade version of permitting software.
Library	2,512.00	Purchase of rack storage for mirrored servers.
	65,000.00	Annual purchase of books & publications.
Total Purchases	\$507,212.00	

There are also a number of capital purchases to be made within the Water and Sewer funds. I would refer members of the Commission to the budget worksheets contained within this document for an outline of those planned capital purchases.

Finally, under the topic of capital purchases, I would like to advise the Commission that the Police Department has plans to eliminate two of the existing marked patrol cars from the departmental fleet. This will reduce the fleet to six marked vehicles and one unmarked vehicle. The breakdown of the fleet will then be made up of two vehicles from model year 2006, two from 2007 and two from 2008. Our plans going forward are to replace two vehicles every year beginning during the next fiscal year (2011-2012) and each succeeding year.

Utility Funds

Fiscal year 2009-2010 was to be a watershed year for the Utility Fund. Based upon my initial recommendations for reducing employee salary increases, and asking employees to contribute a higher amount of their health insurance coverage, the Utility Fund could have covered all of its expenses from the utility rates that it generated from customers. However, the final budget approved by the Commission did not accept my recommendations on reduced salaries and increased employee contributions for health insurance. To that end, the Utility Fund still needed a cash infusion from the General Fund during fiscal year 2009-2010 of \$263,041. It appears that the Water Fund will need every dollar of that General Fund appropriation to cover all of its expenses as the current budget year closes out.

That being said, it is my prediction that the Utility Funds (both water and sewer) may not need an infusion of cash from the General Fund this next fiscal year. However, it

may be very close. To that end, while I am not recommending within this budget any type of adjustment in either of the utility rates, we will watch the revenues and expenses of both the Water and Sewer Funds very closely during the upcoming fiscal year. The Commission should be aware, however, that there may need to be an adjustment in water rates sometime during the upcoming fiscal year. Depending on the trend of water sales, a water rate adjustment at or near the mid-year budget adjustment timeframe (April 2011) may be appropriate.

Summary

Based upon the lessons learned during the budget creation process for fiscal year 2009-2010, the proposed budget for fiscal year 2010-2011 will follow a very similar pattern. We continue to see a decrease in the assessed value of property in Highland Beach and that results in a continued downward trend in ad valorem tax revenues. At the same time, we continue to see increasing costs in commodities, overhead and the general cost of operating a municipality. All that being said, because of a healthy Unrestricted and Unreserved General Fund fund balance, I am still able to present to the Town Commission a balanced budget which also allows for a reduction in the General Fund operating tax rate.

As in the past, this proposed budget and the budget document would not have been possible were it not for the very hard work of a lot of people. First, I would like to thank all of the Town's department heads for their clear and accurate budget requests. In particular, I would like to thank Cale Curtis, Deputy Finance Director for his tremendous effort in helping me to look at all of the alternatives and to get to the point where I could present to the Town Commission a balanced budget. Without all of their hard work and dedication, I would not have been able to complete this assignment in a thorough and timely manner.

Respectfully submitted,



Dale S. Sugerman, Ph.D.
Town Manager

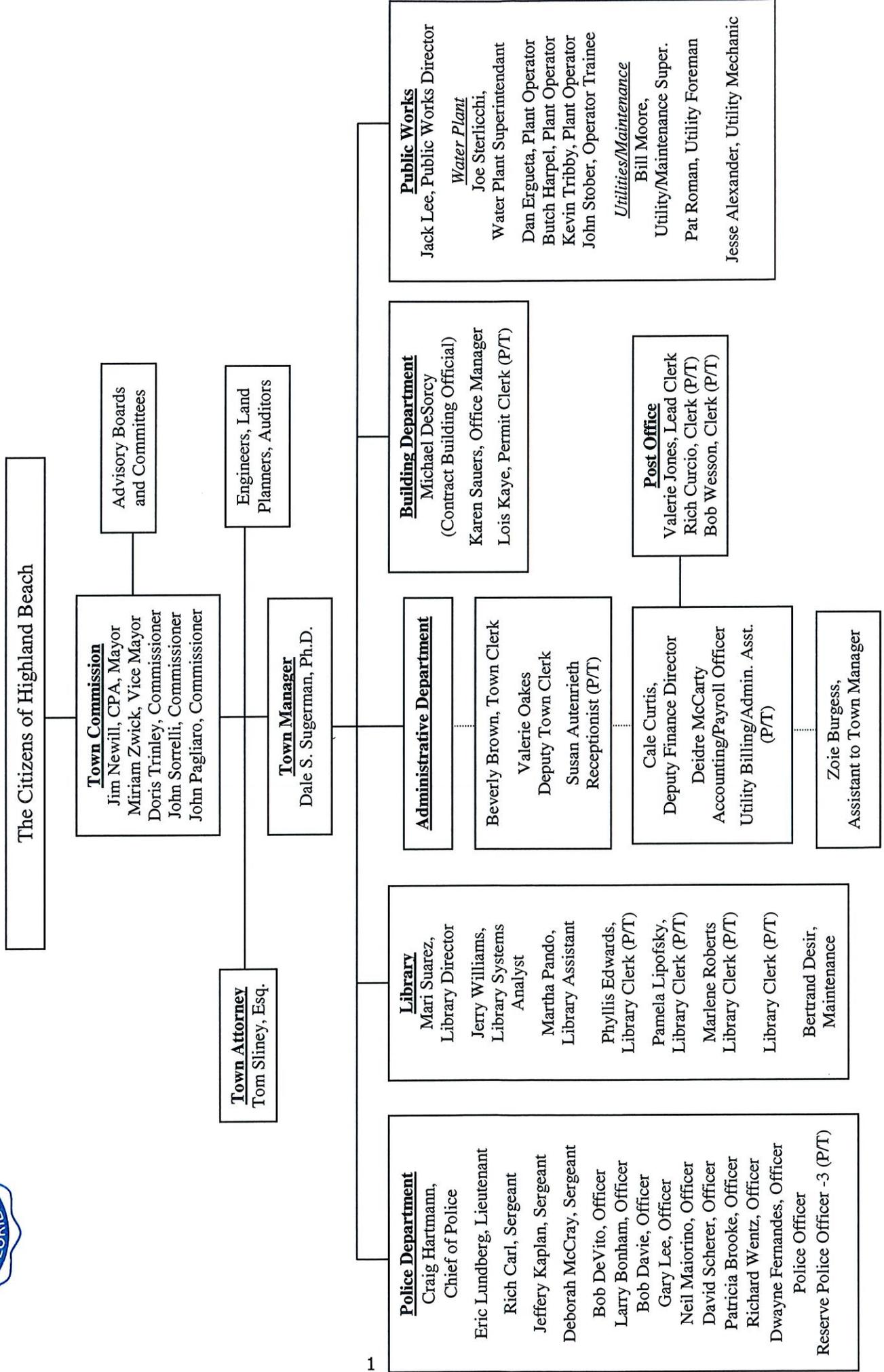
July 6, 2010



TOWN OF HIGHLAND BEACH

Organization Chart

Proposed October 2010



**TOWN OF HIGHLAND BEACH
2010-2011 PAY SCHEDULES
HOURLY, BI-WEEKLY, ANNUALLY**

GRADE 1	RANGE			POSITIONS
	MIN	MID	MAX	
Hourly	10.8072	14.4097	18.0128	Library Assistant (p.t.) Maintenance Worker Administrative Assistant (p.t.) Postal Clerk (p.t.) Administrative Secretary
Bi-Weekly	864.57	1,152.78	1,441.02	
Annually	22,479	29,972	37,467	

GRADE 2	RANGE			POSITIONS
	MIN	MID	MAX	
Hourly	13.3012	17.7351	22.1690	Administrative Assistant Accounting Clerk (p.t.) Lead Postal Clerk Library Assistant Utility Maintenance Worker Water Plant Operator Non-Cert
Bi-Weekly	1,064.10	1,418.81	1,773.52	
Annually	27,667	36,889	46,112	

GRADE 3	RANGE			POSITIONS
	MIN	MID	MAX	
Hourly	15.7953	21.0601	26.3258	Admin Asst/Law Enforcement Deputy Town Clerk Water Plant Operator C Office Manager
Bi-Weekly	1,263.62	1,684.81	2,106.07	
Annually	32,854	43,805	54,758	

GRADE 4	RANGE			POSITIONS
	MIN	MID	MAX	
Hourly	18.2894	24.3855	30.4821	Water Plant Operator B Utilities Foreman
Bi-Weekly	1,463.15	1,950.84	2,438.57	
Annually	38,042	50,722	63,403	

GRADE 5	RANGE			POSITIONS
	MIN	MID	MAX	
Hourly	20.7830	27.7109	34.6389	Accounting/Payroll Officer Asst to Town Manager Water Plant Operator A
Bi-Weekly	1,662.64	2,216.88	2,771.11	
Annually	43,229	57,639	72,049	

**TOWN OF HIGHLAND BEACH
2010-2011 PAY SCHEDULES
HOURLY, BI-WEEKLY, ANNUALLY**

GRADE 6	RANGE			POSITIONS
	MIN	MID	MAX	
Hourly	23.2770	31.0364	38.7952	Multi Line Insp/Code Enf Officer Utility Maintenance Supt Water Plant Superintendent Library Systems Analyst Deputy Finance Director
Bi-Weekly	1,862.16	2,482.91	3,103.62	
Annually	48,416	64,556	80,694	

GRADE 7	RANGE			POSITIONS
	MIN	MID	MAX	
Hourly	25.7711	34.3618	42.9520	Library Director Town Clerk
Bi-Weekly	2,061.69	2,748.94	3,436.16	
Annually	53,604	71,473	89,340	

GRADE 8	RANGE			POSITIONS
	MIN	MID	MAX	
Hourly	28.2652	37.6867	47.1083	Building Official Finance Director Police Lieutenant
Bi-Weekly	2,261.21	3,014.94	3,768.66	
Annually	58,792	78,388	97,985	

GRADE 9	RANGE			POSITIONS
	MIN	MID	MAX	
Hourly	30.7631	41.0122	51.2651	Director of Public Works
Bi-Weekly	2,461.05	3,280.97	4,101.21	
Annually	63,987	85,305	106,631	

GRADE 10	RANGE			POSITIONS
	MIN	MID	MAX	
Hourly	33.2533	44.3371	55.4219	Police Chief
Bi-Weekly	2,660.27	3,546.97	4,433.75	
Annually	69,167	92,221	115,278	

NOTE: Police Officers and Police Sergeants pay ranges are controlled by a Collective Bargaining Agreement

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

FUND	REVENUE SOURCE	PROPOSED 2009 - 2010 BUDGET	PROPOSED 2010 - 2011 BUDGET
GENERAL FUND	CURRENT AD VALOREM TAXES	7,936,744	7,402,709
	LOCAL OPTION GAS TAX	31,000	33,600
	FRANCHISES FEES	749,000	785,000
	OCCUPATIONAL LICENSES	1,200	1,200
	BUILDING PERMITS	255,000	269,000
	INTER GOVT REVENUE	320,741	364,545
	GARBAGE/SOLID WASTE	492,000	492,000
	CHARGES FOR SERVICES	3,000	4,350
	FINES AND FORFEITURES	25,000	18,555
	INTEREST	137,245	63,000
	MISCELLANEOUS REVENUES	272,060	293,057
	TRANSFER FROM WATER FUND	0	0
	APPROPRIATION FROM RESERVE	482,643	997,139
TOTAL GENERAL FUND		10,705,633	10,724,155
LIBRARY DONATION FUND	LIBRARY DONATIONS	7,200	2,065
TOTAL LIBRARY DONATION		7,200	2,065
CULTURAL BOARD FUND	CULTURAL BOARD FUND REVENUES	10,300	5,570
TOTAL CULTURAL BOARD FUND		10,300	5,570
LAW ENFORCEMENT TRUST	LAW ENFORCEMENT TRUST REVENUES	4,100	4,060
TOTAL LAW ENFORCE. TRUST FUND		4,100	4,060
UTILITIES FUND			
WATER DEPT	WATER UTILITY REVENUE	2,065,000	2,115,000
	CHARGES FOR SERVICES	30,720	30,720
	INTEREST	2,500	1,000
	MISCELLANEOUS REVENUES	127,926	136,274
	DEBT PROCEEDS	3,392,897	0
	TRANS FROM GENERAL FUND-G.O. DEBT SERVICE	1,418,217	1,360,960
	TRANS FROM GENERAL FUND-DEFICIT	75,842	0
	APPROPRIATION FROM RESERVE	0	60,000
TOTAL WATER- REGULAR	GRAND TOTAL WATER FUND	7,113,102	3,703,954
SEWER DEPT	SEWER UTILITY REVENUE	990,000	1,001,000
	INTEREST	15,000	8,000
	APPROPRIATION FROM RESERVE	80,000	83,026
TOTAL SEWER DEPT		1,085,000	1,092,026
TOTAL UTILITIES FUNDS		8,198,102	4,795,980
GRAND TOTAL		18,925,335	15,531,830

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

FUND	COST CENTER	PROPOSED 2009 - 2010 BUDGET	PROPOSED 2010 - 2011 BUDGET
GENERAL FUND	TOWN COMMISSION	174,100	137,866
	TOWN MANAGER	312,890	326,594
	TOWN CLERK	203,505	226,514
	FINANCE	262,040	271,152
	LEGAL COUNSEL	220,000	188,000
	DEBT SERVICE	721,700	713,110
	PUBLIC WORKS	242,437	240,150
	POST OFFICE	118,725	120,765
	OTHER GENERAL GOVERNMENT	445,100	443,800
	LAW ENFORCEMENT	1,912,880	2,189,935
	DELRAY BEACH FIRE/RESCUE	2,908,130	2,981,041
	PROTECTIVE INSPECTION	323,037	299,246
	AMBULANCE & RESCUE	12,000	12,000
	REFUSE COLLECTION	458,000	445,000
	LIBRARY	497,030	568,022
	INTERFUND TRANSFER- DEBT SERVICE	1,418,217	1,360,960
	INTERFUND TRANSFER- WATER FUND DEFECIT	75,842	0
	RESERVE FOR CONTINGENCY	400,000	200,000
TOTAL GENERAL FUND	TOTAL GENERAL FUND	10,705,633	10,724,155
LIBRARY DONATION FUND	LIBRARY EXPENDITURES	7,200	2,065
TOTAL LIBRARY DONATION	TOTAL LIBRARY DONATION FUND	7,200	2,065
CULTURAL BOARD FUND	CULTURAL BOARD FUND EXPENDITURES	10,300	5,570
TOTAL CULTURAL BOARD	TOTAL CULTURAL BOARD FUND	10,300	5,570
LAW ENFORCEMENT TRUST	LAW ENFORCEMENT TRUST FUND EXPENDITURES	4,100	4,060
TOTAL LAW ENFORCE. TRUST	TOTAL LAW ENFORCEMENT TRUST FUND	4,100	4,060
UTILITIES FUND			
WATER DEPT	WATER EXPENDITURES-REGULAR	5,684,957	2,319,652
	WATER EXPENDITURES-DEBT SERVICE	1,428,145	1,370,732
	RESERVE FOR CONTINGENCY	0	13,570
TOTAL WATER DEPT	TOTAL WATER FUND	7,113,102	3,703,954
SEWER DEPT	SEWER EXPENDITURES	1,079,071	1,092,026
	RESERVE FOR CONTINGENCY	5,929	0
TOTAL SEWER DEPT	TOTAL SEWER	1,085,000	1,092,026
TOTAL UTILITIES FUNDS	TOTAL UTILITIES FUND-REGULAR EXPENDITURES	8,198,102	4,795,980
GRAND TOTALS	GRAND TOTAL-REGULAR BUDGET	18,925,335	15,531,830

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

1.)	A		B	C	D
	PRIOR YEARS		NO CHANGE	DECREASE .05	
	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	
	2008-2009	2009-2010	2010-2011	2010-2011	
2.)	TAXABLE VALUE- DR420	2,142,803,286	1,932,060,374	1,816,826,131	1,816,826,131
3.)	FINAL GROSS TAXABLE VALUE	2,140,106,933	1,932,060,374	N/A	N/A
4.)	MILLAGE GEN. OPERATING	3.4042	3.3542	3.3542	3.3042
5.)	MILLAGE DEBT SERVICE-HISTORICAL				
a.	SUNTRUST RO LOAN	0.0698	0.0773	0.0411	0.0411
b.	BOFA LIBRARY LOAN	0.1447	0.1547	0.1599	0.1599
c.	STATE LOAN-HISTORICAL	0.2313	0.2562	0.2728	0.2728
d. Ref. 2008	STATE LOAN-REMAINING	-	0.1414	0.1505	0.1505
e. Ref. 2008	2007 BOFA PROM NOTE	-	0.1598	0.1702	0.1702
f. Ref. 2008	A1A STATE LOAN-ARRA	-	0.1080	0.1146	0.1146
g. Ref. 2008	A1A STATE LOAN-DIRECT	-	0.0209	0.0310	0.0310
6.)	SUB-TOTAL DEBT SERVICE		0.9183	0.9401	0.9401
7.)	RATE	3.8500	4.2725	4.2943	4.2443
8.)	TAXES LEVIED OPERATING	7,294,531	6,480,517	6,093,998	6,003,157
9.)	TAXES LEVIED DEBT SERVICE	955,262	1,774,211	1,707,998	1,707,998
10.)	TOTAL TAXES	8,249,793	8,254,728	7,801,996	7,711,155
		x96%	x96%	x96%	x96%
11.)	TAXES LEVIED OPERATING @96%	7,002,750	6,221,296	5,850,238	5,763,031
12.)	TAXES LEVIED DEBT SERVICE @ 96%	917,051	1,703,243	1,639,678	1,639,678
13.)	AD VALOREM TAXES-FINAL/DR-420	7,919,801	7,924,539	7,489,917	7,402,709

TOWN OF HIGHLAND BEACH
ALLOCATION OF DEBT SERVICE PAYMENTS
STATE-LOAN

FISCAL YEAR	1 MILLION LINE OF CREDIT 1,000,000	STATE LOAN A1A PROJ 3.M LOAN (ARRA)	STATE LOAN A1A PROJ \$821,977 (DIRECT)	INTERIM LOAN RO PLANT	4.299 MILL 2007 PROM NOTE	*STATE LOAN RO PLANT FIRST 7,000,000	STATE LOAN RO PLAN REMAIN 3.8 MILL	TOTAL LOANS WATER	LIBRARY BUILDING LOAN	TOTAL
2002-03	160,700			0	0	0	0	160,700	0	160,700
2003-04	151,643			40,000	0	255,572	0	447,215	15,500	462,715
2004-05	143,600			10,000	0	475,854	0	629,454	40,000	669,454
2005-06	143,581			0	0	475,854	0	619,435	115,300	734,735
2006-07	143,581			0	0	475,854	0	619,435	312,714	932,149
2007-08	143,581			0	0	475,854	0	619,435	304,215	923,650
2008-09	143,581			0	0	475,854	0	619,435	297,710	917,145
2009-10	143,581	200,565	38,783	0	296,864	475,854	262,570	1,418,217	287,352	1,705,569
2010-11	71,725	199,865 per amend 1	54,080	0	296,864	475,854	262,570	<u>1,360,958</u>	278,815	<u>1,639,773</u>

MILLAGE CALCULATION:
DEBT SERVICE PAYMENTS
DIVIDED BY .96 EPD GROSS UP

TAX BILLINGS NEEDED

CURRENT TAX VALUE

2011 CALCULATED MILLAGE (\$/\$1,000)

TOTAL

DEBT PAYMENTS
DUE 2011

SUNTRUST RO LOAN

BOFA LIBRARY LOAN

STATE LOAN- HISTORICAL

SUB-TOTAL

STATE LOAN- NEW 2010

2007 PROM NOTE BOFA

SUB-TOTAL

A1A CONSTRUCTION PROJECT

A1A CONSTRUCTION STATE LOAN-ARRA

A1A CONSTRUCTION STATE LOAN-DIR

TOTAL

BILLABLE MILLAGE RATE @ 96% (\$/\$1,000)	11/08 Ref.	11/08 Ref.
0.03948	0.14452	0.15054
0.15346	0.16340	0.17021
0.26191	0.76277	0.79456
0.45486		

BUDGET WORKSHEET

Town of Highland Beach

Month: 7/31/2010	Prior	Current Year			(6)	(7)	(8)	
	Year	Original	Amended	Actual Thru	Estimated	Requested	Recommended	Adopted
	Actual	Budget	Budget	July	Total			
Fund: 001 - GENERAL FUND								
Revenues								
Dept: 310.000 REVENUES								
Acct Class: 1010 CASH AND CASH EQUIVALENTS								
334.390 STATE GRANT-OTHER PHYSICAL ENV	184,387	0	0	7,316	0	0	0	0
CASH AND CASH EQUIVALENTS	184,387	0	0	7,316	0	0	0	0
Acct Class: 3100 TAXES								
311.000 CURRENT AD VALOREM TAXES	7,938,812	7,936,744	7,936,744	7,754,460	0	7,366,889	7,402,709	0
311.100 DELINQUENT AD VALOREM TAXES	0	0	0	0	0	0	0	0
312.000 LOCAL OPTIONAL GAS TAX	33,967	31,000	31,000	20,161	0	27,100	33,600	0
313.100 FRANCHISE FEES-FPL	489,055	460,000	460,000	241,722	0	460,000	460,000	0
313.400 FRANCHISE FEES-FPU	5,039	5,000	5,000	15,612	0	6,000	20,000	0
313.600 COMMUNICATIONS SERVICE TAX	330,833	284,000	284,000	215,987	0	314,000	305,000	0
TAXES	8,797,706	8,716,744	8,716,744	8,247,942	0	8,173,989	8,221,309	0
Acct Class: 3200 LICENSES AND PERMITS								
321.400 BUSINESS REGISTRATIONS	1,030	1,200	1,200	954	0	1,200	1,200	0
322.000 BUILDING PERMITS	248,399	255,000	255,000	201,270	0	269,000	269,000	0
LICENSES AND PERMITS	249,429	256,200	256,200	202,224	0	270,200	270,200	0
Acct Class: 3300 INTERGOVERNMENTAL								
331.210 POLICE -FEDERAL CONFISCATIONS	0	0	0	0	0	0	0	0
334.200 POLICE GRANT REVENUE-STATE	0	0	0	0	0	0	0	0
335.120 STATE REVENUE SHARING PROCEEDS	73,924	72,000	72,000	49,126	0	73,000	78,000	0
335.150 ALCOHOLIC BEVERAGE LICENSES	641	641	641	636	0	645	645	0
335.180 LOCAL GOVT HALF-CENT SALES TAX	256,521	235,000	235,000	178,031	0	265,000	263,000	0
335.190 MOTOR FUEL TAX REBATE	1,369	1,100	1,100	335	0	1,100	1,100	0
335.195 RECYCLING REVENUE SHARING PROG	0	0	0	7,349	0	11,800	11,800	0
337.700 LIBRARY LECTURE SERIES	0	0	0	0	0	0	0	0
338.000 SHARE COUNTY OCCUPATIONAL LIC.	13,212	12,000	12,000	2,917	0	10,000	10,000	0
INTERGOVERNMENTAL	345,667	320,741	320,741	238,394	0	361,545	364,545	0
Acct Class: 3400 CHARGES FOR SERVICES								
341.900 ZONING FEES, BOARD REVIEW FEES	0	1,000	1,000	500	0	500	500	0
341.910 SALE OF MAPS, PUBS. & BOOKS	45	0	0	0	0	0	0	0
341.920 CERTIFICATION,COPYS,LIEN SRCH	3,264	2,000	2,000	3,403	0	3,750	3,750	0
343.400 GARBAGE/SOLID WASTE REVENUE	476,578	492,000	492,000	323,545	0	492,000	492,000	0
343.900 LOT MOWING	0	0	0	0	0	0	100	0
CHARGES FOR SERVICES	479,887	495,000	495,000	327,448	0	496,250	496,350	0
Acct Class: 3500 FINES AND FORFEITURES								
351.000 COURT FINES	11,109	12,500	12,500	6,571	0	8,400	8,400	0
351.100 MISC POLICE INCOME	2,221	3,500	3,500	2,075	0	2,770	2,770	0
352.000 LIBRARY FINES & FEES	6,273	9,000	9,000	5,148	0	7,385	7,385	0
354.200 VIOLATION OF LOCAL ORDINANCES	0	0	0	0	0	0	0	0

BUDGET WORKSHEET

Town of Highland Beach

	Prior Year Actual	Current Year			(6) Requested	(7) Recommended	(8) Adopted	
		Original Budget	Amended Budget	Actual Thru July				Estimated Total
Month: 7/31/2010								
Fund: 001 - GENERAL FUND								
Revenues								
Dept: 310.000 REVENUES								
FINES AND FORFEITURES	19,603	25,000	25,000	13,794	0	18,555	18,555	0
Acct Class: 3600 MISCELLANEOUS REVENUES								
361.000 INTEREST ON INVESTMENTS	103,874	110,000	110,000	38,729	0	60,000	60,000	0
361.100 INVESTMENT EARNINGS- TAX COLL.	3,166	10,000	10,000	1,546	0	3,000	3,000	0
361.200 INTEREST - OTHER	0	0	0	0	0	0	0	0
361.250 INTEREST-A1A SUBSIDY	0	17,245	17,245	0	0	0	0	0
361.350 NET INCREASE(DECREASE) FAIR VA	-26,628	0	0	21,007	0	0	0	0
362.000 RENT- U.S. POSTAL STATION	25,000	25,000	25,000	14,583	0	25,000	25,000	0
362.200 LEASE-SPRINT PCS	25,200	25,200	25,200	25,200	0	25,200	25,200	0
364.000 DISPOSITION OF FIXED ASSETS	4,416	0	0	0	0	0	100	0
366.100 LIBRARY DONATIONS	0	0	0	0	0	0	0	0
369.100 ADMINISTRATIVE REIMBURSEMENTS	110,010	211,860	211,860	158,895	0	232,757	232,757	0
369.200 MISCELLANEOUS LIBRARY REVENUE	0	0	0	0	0	0	0	0
369.300 INSURANCE REIMBURSEMENTS	7,770	0	0	12,227	0	0	0	0
369.400 OTHER MISCELLANEOUS REVENUES	141,914	10,000	10,000	7,382	0	10,000	10,000	0
MISCELLANEOUS REVENUES	394,722	409,305	409,305	279,569	0	355,957	356,057	0
Acct Class: 3800 OTHERS SOURCES-NON-REVENUE								
381.200 TRANSFER FROM CAPITAL PROJECTS	0	0	0	0	0	0	0	0
384.100 PROCEEDS FRM STATE LOAN FUND	0	0	0	0	0	0	0	0
389.900 APPROPRIATION FROM RESERVE	0	482,643	697,861	0	0	0	997,139	0
OTHERS SOURCES-NON-REVENUE	0	482,643	697,861	0	0	0	997,139	0
REVENUES	10,471,401	10,705,633	10,920,851	9,316,687	0	9,676,496	10,724,155	0

BUDGET WORKSHEET

Town of Highland Beach

	Prior Year Actual	Current Year			(6) Requested	(7) Recommended	(8) Adopted	
		Original Budget	Amended Budget	Actual Thru July				Estimated Total
Month: 7/31/2010								
Fund: 001 - GENERAL FUND								
Revenues								
Total Revenues	10,471,401	10,705,633	10,920,851	9,316,687	0	9,676,496	10,724,155	0
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	0	63,000	63,000	0
521.000 FICA TAXES	4,820	4,820	4,820	3,615	0	4,820	4,820	0
522.000 RETIREMENT CONTRIBUTIONS	6,206	6,210	6,210	5,891	0	11,760	11,760	0
524.000 WORKERS' COMPENSATION	380	320	320	302	0	336	336	0
PERSONAL SERVICES	74,406	74,350	74,350	57,058	0	79,916	79,916	0
Acct Class: 5030 OPERATING EXPENSES								
531.000 PROFESSIONAL FEES	93,684	34,500	34,500	12,086	0	7,500	7,500	0
540.000 TRAVEL AND PER DIEM	9,630	12,500	12,500	979	0	10,000	10,000	0
541.100 POSTAGE & FREIGHT	728	2,500	2,500	80	0	1,200	1,200	0
549.001 OTH CURR CHG-ADVERTISING	3,840	5,000	5,000	1,175	0	5,000	5,000	0
549.004 OTH CURR CHG-COMM. REINVEST.	3,107	7,500	7,500	2,689	0	5,000	5,000	0
549.005 OTH CURR CHG-PRINTING & PUBS	19,349	20,000	20,000	10,856	0	12,000	12,000	0
549.008 OTH CURR CHG-GIFTS & AWARDS	6,909	7,500	7,500	4,435	0	7,500	7,500	0
549.010 OTH CURR CHG-PROMOTIONS	2,000	2,500	2,500	300	0	2,500	2,500	0
552.000 OPERATING SUPPLIES	1,872	2,500	2,500	414	0	2,000	2,000	0
552.300 OPERATING SUPPLIES-HIST. COMM	0	250	250	0	0	250	250	0
554.000 BOOKS,DUES,EDUCATION,SUBSCRIPT	4,526	5,000	5,000	4,495	0	5,000	5,000	0
OPERATING EXPENSES	145,645	99,750	99,750	37,509	0	57,950	57,950	0
TOWN COMMISSION	220,051	174,100	174,100	94,567	0	137,866	137,866	0

BUDGET WORKSHEET

Town of Highland Beach

Month: 7/31/2010	Prior	Current Year			(6)	(7)	(8)	
	Year Actual	Original Budget	Amended Budget	Actual Thru July	Estimated Total	Requested	Recommended	Adopted
Fund: 001 - GENERAL FUND								
Expenditures								
Dept: 512.000 TOWN MANAGER								
Acct Class: 5010 PERSONAL SERVICES								
512.000 REGULAR SALARIES & WAGES	183,974	193,215	193,215	137,965	0	207,335	207,335	0
514.000 OVERTIME	89	0	0	79	0	100	100	0
515.200 EDUCATION INCENTIVE PAY	4,000	8,000	8,000	8,000	0	8,000	8,000	0
515.500 DISASTER EXP-PERSONAL SERVICES	0	0	0	0	0	0	0	0
521.000 FICA TAXES	13,058	15,395	15,395	9,605	0	16,475	16,475	0
522.000 RETIREMENT CONTRIBUTIONS	21,487	22,000	22,000	15,940	0	24,165	24,165	0
522.100 DEFERRED COMP CONTRIBUTIONS	19,850	20,685	20,685	15,007	0	22,195	22,195	0
523.000 HEALTH INSURANCE/ALLOWANCE	21,620	20,330	20,330	13,464	0	19,510	19,510	0
524.000 WORKERS' COMPENSATION	1,129	965	965	964	0	1,014	1,014	0
PERSONAL SERVICES	265,207	280,590	280,590	201,024	0	298,794	298,794	0
Acct Class: 5030 OPERATING EXPENSES								
531.000 PROFESSIONAL FEES	250	5,000	5,000	250	0	2,500	2,500	0
540.000 TRAVEL AND PER DIEM	4,835	4,800	4,800	1,177	0	4,800	4,800	0
540.100 TRAINING & DEVELOPMENT	1,716	3,000	3,000	1,034	0	3,000	3,000	0
541.100 POSTAGE & FREIGHT	222	300	300	71	0	300	300	0
544.000 RENTALS AND LEASES	5,500	6,000	6,000	4,500	0	6,000	6,000	0
545.000 INSURANCE & BONDS	1,056	1,200	1,200	1,056	0	1,200	1,200	0
546.100 REPAIRS & MAINTENANCE- VEHICLE	125	1,000	1,000	0	0	1,000	1,000	0
549.008 OTH CURR CHG-GIFTS & AWARDS	2,478	2,500	2,500	0	0	2,500	2,500	0
552.000 OPERATING SUPPLIES	2,131	2,000	2,000	838	0	2,000	2,000	0
552.400 OPERATING SUPPLIES-GASOLINE	978	1,500	1,500	869	0	1,500	1,500	0
554.000 BOOKS,DUES,EDUCATION,SUBSCRIPT	2,727	3,500	3,500	1,838	0	3,000	3,000	0
OPERATING EXPENSES	22,018	30,800	30,800	11,633	0	27,800	27,800	0
Acct Class: 5060 CAPITAL OUTLAY								
564.000 MACHINERY AND EQUIPMENT	1,222	1,500	1,500	1,194	0	0	0	0
CAPITAL OUTLAY	1,222	1,500	1,500	1,194	0	0	0	0
TOWN MANAGER	288,447	312,890	312,890	213,851	0	326,594	326,594	0

BUDGET WORKSHEET

Town of Highland Beach

Month: 7/31/2010	Prior	Current Year			(6)	(7)	(8)	
	Year Actual	Original Budget	Amended Budget	Actual Thru July	Estimated Total	Requested	Recommended	Adopted
Fund: 001 - GENERAL FUND								
Expenditures								
Dept: 512.100 TOWN CLERK								
Acct Class: 5010 PERSONAL SERVICES								
512.000 REGULAR SALARIES & WAGES	113,313	132,810	132,810	94,337	0	145,830	145,830	0
515.500 DISASTER EXP-PERSONAL SERVICES	0	0	0	0	0	0	0	0
521.000 FICA TAXES	8,775	10,160	10,160	7,300	0	11,160	11,160	0
522.000 RETIREMENT CONTRIBUTIONS	13,938	14,980	14,980	9,941	0	18,770	18,770	0
523.000 HEALTH INSURANCE/ALLOWANCE	22,208	25,585	25,585	19,221	0	24,750	24,750	0
524.000 WORKERS' COMPENSATION	815	670	670	636	0	704	704	0
PERSONAL SERVICES	159,049	184,205	184,205	131,435	0	201,214	201,214	0
Acct Class: 5030 OPERATING EXPENSES								
534.000 OTHER CONTRACTUAL SERVICES	3,985	7,000	7,000	4,807	0	9,100	9,100	0
540.000 TRAVEL AND PER DIEM	4,209	1,500	1,500	2,205	0	2,500	2,500	0
541.100 POSTAGE & FREIGHT	483	700	700	310	0	600	600	0
546.000 REPAIRS & MAINTENANCE- GENERAL	0	100	100	0	0	0	100	0
549.001 OTH CURR CHG-ADVERTISING	0	1,000	1,000	485	0	1,000	500	0
552.000 OPERATING SUPPLIES	4,937	5,000	5,000	815	0	4,500	4,500	0
554.000 BOOKS,DUES,EDUCATION,SUBSCRIPT	1,415	4,000	4,000	1,413	0	3,000	3,000	0
OPERATING EXPENSES	15,029	19,300	19,300	10,035	0	20,700	20,300	0
Acct Class: 5060 CAPITAL OUTLAY								
564.000 MACHINERY AND EQUIPMENT	3,042	0	0	0	0	5,000	5,000	0
566.100 SOFTWARE	7,893	0	0	0	0	0	0	0
CAPITAL OUTLAY	10,935	0	0	0	0	5,000	5,000	0
TOWN CLERK	185,013	203,505	203,505	141,470	0	226,914	226,514	0

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

Dept: Town Clerk

Qty.	Type*	Item Description and Justification	Costs	
			Initial Purchase	Yearly O & M**
2	E	Replacement of Computer in Mayor's Office and Commissioner's Office	\$2,000	
2	E	Replacement of office furniture in Town Clerk's Office	\$3,000	
TOTAL			\$5,000	

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

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

BUDGET WORKSHEET

Town of Highland Beach

Month: 7/31/2010	Prior	Current Year			(6)	(7)	(8)	
	Year Actual	Original Budget	Amended Budget	Actual Thru July	Estimated Total	Requested	Recommended	Adopted
Fund: 001 - GENERAL FUND								
Expenditures								
Dept: 513.000 FINANCE								
Acct Class: 5010 PERSONAL SERVICES								
512.000 REGULAR SALARIES & WAGES	67,796	84,790	84,790	56,967	0	90,985	115,465	0
514.000 OVERTIME	367	250	250	0	0	400	400	0
515.200 EDUCATION INCENTIVE PAY	2,000	2,000	2,000	2,000	0	2,000	2,000	0
515.500 DISASTER EXP-PERSONAL SERVICES	0	0	0	0	0	0	0	0
521.000 FICA TAXES	4,835	6,660	6,660	3,947	0	7,145	7,145	0
522.000 RETIREMENT CONTRIBUTIONS	7,490	8,355	8,355	5,245	0	9,920	15,200	0
523.000 HEALTH INSURANCE/ALLOWANCE	20,436	20,360	20,360	15,416	0	20,100	39,075	0
524.000 WORKERS' COMPENSATION	442	425	425	417	0	447	447	0
PERSONAL SERVICES	103,366	122,840	122,840	83,992	0	130,997	179,732	0
Acct Class: 5030 OPERATING EXPENSES								
532.000 ACCOUNTING AND AUDITING	28,035	30,000	30,000	33,500	0	33,000	33,000	0
534.000 OTHER CONTRACTUAL SERVICES	82,561	75,000	79,633	50,996	0	81,000	31,520	0
540.000 TRAVEL AND PER DIEM	2,622	3,500	3,500	1,094	0	3,500	3,500	0
540.100 TRAINING & DEVELOPMENT	0	2,000	2,000	540	0	3,000	3,000	0
541.100 POSTAGE & FREIGHT	2,176	2,600	2,600	1,433	0	2,400	2,400	0
544.000 RENTALS AND LEASES	2,100	2,100	2,100	1,618	0	2,100	2,100	0
545.000 INSURANCE & BONDS	354	600	600	354	0	400	400	0
546.000 REPAIRS & MAINTENANCE- GENERAL	3,287	3,900	3,900	3,287	0	4,000	4,000	0
549.005 OTH CURR CHG-PRINTING & PUBS	0	0	0	0	0	0	0	0
552.000 OPERATING SUPPLIES	9,771	9,000	9,000	2,150	0	6,000	6,000	0
554.000 BOOKS,DUES,EDUCATION,SUBSCRIPT	4,810	8,800	8,800	6,736	0	5,500	5,500	0
OPERATING EXPENSES	135,716	137,500	142,133	101,708	0	140,900	91,420	0
Acct Class: 5060 CAPITAL OUTLAY								
564.000 MACHINERY AND EQUIPMENT	2,395	1,700	1,700	1,296	0	0	0	0
CAPITAL OUTLAY	2,395	1,700	1,700	1,296	0	0	0	0
FINANCE	241,477	262,040	266,673	186,996	0	271,897	271,152	0

BUDGET WORKSHEET

Town of Highland Beach

Month: 7/31/2010	Prior	Current Year				(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated	Requested	Recommended	Adopted
	Actual	Budget	Budget	July	Total			
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	72,000	0	108,000	108,000	0
531.200 PROFESSIONAL FEES- LITIGATION	89,534	90,000	90,000	43,791	0	90,000	60,000	0
531.300 PROFESIONAL FEES- LEGAL OTHER	42,637	40,000	40,000	20,527	0	40,000	20,000	0
OPERATING EXPENSES	222,171	220,000	220,000	136,318	0	238,000	188,000	0
LEGAL COUNSEL	222,171	220,000	220,000	136,318	0	238,000	188,000	0

BUDGET WORKSHEET

Town of Highland Beach

Month: 7/31/2010	Prior	Current Year			(6)	(7)	(8)	
	Year Actual	Original Budget	Amended Budget	Actual Thru July	Estimated 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	250,000	250,000	250,000	187,500	0	250,000	250,000	0
571.700 PRINCIPAL-2005 REFUNDING LOAN	357,755	368,440	368,440	376,733	0	379,125	379,125	0
572.000 INTEREST-LIBRARY BLDG LOAN	45,772	37,400	37,400	28,700	0	28,815	28,815	0
572.700 INTEREST-2005 REFUNDING LOAN	76,535	65,860	65,860	72,461	0	55,170	55,170	0
DEBT SERVICE	730,062	721,700	721,700	665,394	0	713,110	713,110	0
DEBT PAYMENTS	730,062	721,700	721,700	665,394	0	713,110	713,110	0

BUDGET WORKSHEET

Town of Highland Beach

Month: 7/31/2010	Prior	Current Year			(6)	(7)	(8)	
	Year	Original	Amended	Actual Thru	Estimated	Requested	Recommended	Adopted
	Actual	Budget	Budget	July	Total			
Fund: 001 - GENERAL FUND								
Expenditures								
Dept: 519.000 PUBLIC WORKS								
Acct Class: 5010 PERSONAL SERVICES								
512.000 REGULAR SALARIES & WAGES	79,946	80,652	80,652	59,332	0	18,510	18,510	0
515.500 DISASTER EXP-PERSONAL SERVICES	0	0	0	0	0	0	0	0
521.000 FICA TAXES	6,001	6,170	6,170	4,447	0	1,420	1,420	0
522.000 RETIREMENT CONTRIBUTIONS	8,113	7,585	7,585	5,011	0	2,020	2,020	0
523.000 HEALTH INSURANCE/ALLOWANCE	30,948	31,900	31,900	24,241	0	900	900	0
524.000 WORKERS' COMPENSATION	7,595	5,930	5,930	5,911	0	300	300	0
PERSONAL SERVICES	132,603	132,237	132,237	98,942	0	23,150	23,150	0
Acct Class: 5030 OPERATING EXPENSES								
531.000 PROFESSIONAL FEES	4,648	5,000	5,000	2,445	0	5,000	5,000	0
534.000 OTHER CONTRACTUAL SERVICES	56,279	53,000	53,000	41,975	0	120,000	120,000	0
534.100 LOT CLEARING	0	0	0	0	0	0	100	0
546.000 REPAIRS & MAINTENANCE- GENERAL	43,594	36,000	36,000	27,109	0	40,000	40,000	0
546.100 REPAIRS & MAINTENANCE- VEHICLE	460	1,000	1,000	1,020	0	1,000	1,000	0
549.003 OTH CURR CHG-LICENSE & PERMITS	1,400	1,500	1,500	1,400	0	1,500	1,500	0
552.000 OPERATING SUPPLIES	5,038	9,000	9,000	1,834	0	9,000	9,000	0
552.400 OPERATING SUPPLIES-GASOLINE	3,264	3,000	3,000	2,384	0	3,000	1,000	0
552.950 OPERATING EXP- DISASTERS	0	0	0	0	0	0	0	0
OPERATING EXPENSES	114,683	108,500	108,500	78,167	0	179,500	177,600	0
Acct Class: 5060 CAPITAL OUTLAY								
562.000 BUILDINGS	0	0	0	0	0	8,000	8,000	0
563.000 IMPROVEMENTS OTHER THAN BLDG.	0	0	0	6,900	0	0	0	0
564.000 MACHINERY AND EQUIPMENT	0	1,700	1,700	1,194	0	31,400	31,400	0
CAPITAL OUTLAY	0	1,700	1,700	8,094	0	39,400	39,400	0
PUBLIC WORKS	247,286	242,437	242,437	185,203	0	242,050	240,150	0

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

Dept: Public Works

Qty.	Type*	Item Description and Justification	Costs	
			Initial Purchase	Yearly O & M**
1	E	Purchase a new John Deere Gator to be used for beach cleanup and meter reading.	\$8,400	
1	E	Purchase new fuel management system. The old Gas Boy pump is unreliable and routinely needs repairs.	\$8,000	
1	E	Refurbish John Deere backhoe. Unit will be sandblasted and painted. All leaking and deteriorated hydraulic hoses to be replaced.	\$15,000	
1	B	Install accordion style hurricane shutters on Town Hall.	\$8,000	
TOTAL			\$39,400	

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

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

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

Dept: Public Works

Qty.	Type*	FY	Item Description and Justification	Costs	
				Initial Purchase	Yearly O & M**
1	I	11-12	Install data collection system for updating and printing out the MOR's. Includes software and programming.	\$5,000	
1	E	12-13	Replace the sodium hypochlorite skids in the hypochlorite room. Includes new pumps and motors.	\$15,000	
1	E	12-13	Purchase new pick-up truck for the water plant.	\$15,000	
TOTAL				\$35,000	

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

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

BUDGET WORKSHEET

Town of Highland Beach

Month: 7/31/2010	Prior	Current Year			(6)	(7)	(8)	
	Year	Original	Amended	Actual Thru	Estimated	Requested	Recommended	Adopted
	Actual	Budget	Budget	July	Total			
Fund: 001 - GENERAL FUND								
Expenditures								
Dept: 519.100 POST OFFICE								
Acct Class: 5010 PERSONAL SERVICES								
512.000 REGULAR SALARIES & WAGES	81,678	82,680	82,680	59,746	0	85,770	85,770	0
515.200 EDUCATION INCENTIVE PAY	2,000	2,000	2,000	2,000	0	2,000	2,000	0
515.500 DISASTER EXP-PERSONAL SERVICES	0	0	0	0	0	0	0	0
521.000 FICA TAXES	6,638	6,480	6,480	4,914	0	6,715	6,715	0
522.000 RETIREMENT CONTRIBUTIONS	8,433	9,740	9,740	5,345	0	9,260	9,260	0
523.000 HEALTH INSURANCE/ALLOWANCE	10,908	11,825	11,825	8,474	0	11,500	11,500	0
524.000 WORKERS' COMPENSATION	485	400	400	406	0	420	420	0
PERSONAL SERVICES	110,142	113,125	113,125	80,885	0	115,665	115,665	0
Acct Class: 5030 OPERATING EXPENSES								
544.000 RENTALS AND LEASES	270	500	500	270	0	500	500	0
545.000 INSURANCE & BONDS	300	300	300	300	0	300	300	0
546.000 REPAIRS & MAINTENANCE- GENERAL	670	1,200	1,200	670	0	1,200	1,200	0
552.000 OPERATING SUPPLIES	2,872	3,000	3,000	1,992	0	2,500	2,500	0
552.100 UNIFORMS	597	600	600	194	0	600	600	0
OPERATING EXPENSES	4,709	5,600	5,600	3,426	0	5,100	5,100	0
Acct Class: 5060 CAPITAL OUTLAY								
564.000 MACHINERY AND EQUIPMENT	0	0	0	0	0	0	0	0
CAPITAL OUTLAY	0	0	0	0	0	0	0	0
POST OFFICE	114,851	118,725	118,725	84,311	0	120,765	120,765	0

BUDGET WORKSHEET

Town of Highland Beach

Month: 7/31/2010	Prior	Current Year			(6)	(7)	(8)	
	Year	Original	Amended	Actual Thru	Estimated	Requested	Recommended	Adopted
Actual	Budget	Budget	July	Total				
Fund: 001 - GENERAL FUND								
Expenditures								
Dept: 519.300 GENERAL GOV'T-NON DEPARTM								
Acct Class: 5030 OPERATING EXPENSES								
531.000 PROFESSIONAL FEES	21,483	75,000	67,983	4,486	0	20,000	20,000	0
534.000 OTHER CONTRACTUAL SERVICES	2,000	2,000	2,000	2,200	0	2,000	9,100	0
541.000 COMMUNICATIONS	47,917	55,000	55,000	37,918	0	55,000	55,000	0
543.000 UTILITY SERVICES	76,919	85,000	85,000	50,397	0	75,000	75,000	0
544.000 RENTALS AND LEASES	6,828	7,500	7,500	5,326	0	7,500	7,500	0
545.000 INSURANCE & BONDS	147,148	134,000	141,005	141,933	0	141,000	141,000	0
546.000 REPAIRS & MAINTENANCE- GENERAL	0	0	0	0	0	0	0	0
549.000 OTHER CURRENT CHARGES-GENERAL	14,030	16,000	16,000	4,585	0	8,000	8,000	0
549.006 OTH CURR CHG-TAXES & ASSESSMNT	2,467	3,000	3,012	3,011	0	3,100	3,100	0
552.000 OPERATING SUPPLIES	20,401	20,000	20,000	8,660	0	15,000	15,000	0
552.800 OPERATING SUPPLIES-C.E.R.T.	0	100	100	0	0	100	100	0
552.940 DISASTER PREPARATION SUPPLIES	0	10,000	10,000	0	0	10,000	10,000	0
552.950 OPERATING EXP- DISASTERS	0	0	0	0	0	0	0	0
OPERATING EXPENSES	339,193	407,600	407,600	258,516	0	336,700	343,800	0
Acct Class: 5060 CAPITAL OUTLAY								
562.000 BUILDINGS	0	25,000	25,000	18,605	0	100,000	100,000	0
563.000 IMPROVEMENTS OTHER THAN BLDG.	195,352	10,000	24,633	14,654	0	0	0	0
564.000 MACHINERY AND EQUIPMENT	19,659	2,500	2,500	0	0	0	0	0
566.100 SOFTWARE	0	0	0	0	0	0	0	0
CAPITAL OUTLAY	215,011	37,500	52,133	33,259	0	100,000	100,000	0
GENERAL GOV'T-NON DEPARTMENTAL	554,204	445,100	459,733	291,775	0	436,700	443,800	0

BUDGET WORKSHEET

Town of Highland Beach

Month: 7/31/2010	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru July	Estimated Total	Requested	Recommended	Adopted
Fund: 001 - GENERAL FUND								
Expenditures								
Dept: 521.000 POLICE DEPARTMENT								
Acct Class: 5010 PERSONAL SERVICES								
512.000 REGULAR SALARIES & WAGES	906,698	1,031,700	1,019,520	650,700	0	1,093,070	1,066,315	0
514.000 OVERTIME	34,462	40,000	40,000	33,847	0	20,000	20,000	0
515.000 SPECIAL PAY	8,880	8,880	13,060	14,300	0	15,720	15,720	0
515.100 SHIFT DIFFERENTIAL PAY	12,115	13,000	13,000	11,012	0	19,000	19,000	0
515.200 EDUCATION INCENTIVE PAY	20,000	20,000	28,000	28,000	0	28,000	28,000	0
515.500 DISASTER EXP-PERSONAL SERVICES	0	0	0	0	0	0	0	0
521.000 FICA TAXES	76,180	85,200	85,200	58,512	0	89,950	88,000	0
522.000 RETIREMENT CONTRIBUTIONS	185,376	215,000	215,000	124,151	0	235,000	229,000	0
523.000 HEALTH INSURANCE/ALLOWANCE	175,074	222,200	222,200	134,583	0	200,000	189,100	0
524.000 WORKERS' COMPENSATION	60,855	51,000	51,000	50,399	0	60,000	60,000	0
PERSONAL SERVICES	1,479,640	1,686,980	1,686,980	1,105,504	0	1,760,740	1,715,135	0
Acct Class: 5030 OPERATING EXPENSES								
531.000 PROFESSIONAL FEES	7,708	10,000	10,000	12,440	0	10,000	10,000	0
534.000 OTHER CONTRACTUAL SERVICES	23,280	5,000	10,000	10,180	0	10,000	10,000	0
540.000 TRAVEL AND PER DIEM	3,585	10,000	10,000	1,043	0	10,000	10,000	0
540.100 TRAINING & DEVELOPMENT	2,397	10,000	10,000	3,190	0	10,000	10,000	0
541.000 COMMUNICATIONS	58,048	40,000	40,000	19,493	0	40,000	40,000	0
541.100 POSTAGE & FREIGHT	562	400	400	78	0	400	400	0
546.000 REPAIRS & MAINTENANCE- GENERAL	3,959	10,000	10,000	6,956	0	10,000	10,000	0
546.100 REPAIRS & MAINTENANCE- VEHICLE	13,829	15,000	16,474	13,588	0	15,000	15,000	0
549.013 OTH CURR CHG-ANNUAL PHYSICALS	1,950	6,000	6,000	1,150	0	5,000	5,000	0
552.000 OPERATING SUPPLIES	13,067	15,000	17,279	16,610	0	15,000	15,000	0
552.100 UNIFORMS	29,887	25,000	25,000	20,591	0	9,500	9,500	0
552.150 UNIFORMS ALLOWANCE	0	0	0	0	0	17,100	17,100	0
552.400 OPERATING SUPPLIES-GASOLINE	23,028	33,000	33,000	16,787	0	33,000	33,000	0
552.950 OPERATING EXP- DISASTERS	0	0	0	0	0	0	0	0
554.000 BOOKS,DUES,EDUCATION,SUBSCRIPT	1,171	2,000	2,000	1,082	0	2,000	2,000	0
OPERATING EXPENSES	182,471	181,400	190,153	123,188	0	187,000	187,000	0
Acct Class: 5060 CAPITAL OUTLAY								
562.000 BUILDINGS	0	25,000	25,000	0	0	200,000	200,000	0
563.000 IMPROVEMENTS OTHER THAN BLDG.	6,079	0	0	0	0	0	0	0
564.000 MACHINERY AND EQUIPMENT	4,260	19,500	19,500	16,368	0	0	87,800	0
566.100 SOFTWARE	3,553	0	0	0	0	0	0	0
CAPITAL OUTLAY	13,892	44,500	44,500	16,368	0	200,000	287,800	0
POLICE DEPARTMENT	1,676,003	1,912,880	1,921,633	1,245,060	0	2,147,740	2,189,935	0

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

Dept: Police

Qty.	Type*	Item Description and Justification	Costs	
			Initial Purchase	Yearly O & M**
1	B	Expansion, redesign and refurbish of the police department facility to include; a new police lobby, additional office space and work station/briefing room.	\$200,000	
4	E	LPR- License Plate Recognition cameras installed at the entrances & exits to town will read license plates and provide immediate alerts on stolen cars, sexual predators and Homeland Security alerts. This technology increases our crime prevention efforts.	\$58,000	
6	E	Six new Panasonic "Toughbook" laptop computers will replace the existing laptops in patrol vehicles. The Toughbook provides updated improved technology as well as the durability needed for computers that are deployed in the vehicles.	\$29,800	
TOTAL			\$287,800	

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

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

BUDGET WORKSHEET

Town of Highland Beach

Month: 7/31/2010	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru July	Estimated 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	2,847,517	2,903,130	2,903,130	2,177,348	0	2,903,130	2,976,041	0
546.000 REPAIRS & MAINTENANCE- GENERAL	2,450	5,000	5,000	0	0	5,000	5,000	0
OPERATING EXPENSES	2,849,967	2,908,130	2,908,130	2,177,348	0	2,908,130	2,981,041	0
DELRAY BEACH FIRE RESCUE	2,849,967	2,908,130	2,908,130	2,177,348	0	2,908,130	2,981,041	0

BUDGET WORKSHEET

Town of Highland Beach

Month: 7/31/2010	Prior	Current Year			(6)	(7)	(8)	
	Year Actual	Original Budget	Amended Budget	Actual Thru July	Estimated Total	Requested	Recommended	Adopted
Fund: 001 - GENERAL FUND								
Expenditures								
Dept: 524.000 PROTECTIVE INSPECTION								
Acct Class: 5010 PERSONAL SERVICES								
512.000 REGULAR SALARIES & WAGES	81,960	86,730	86,730	57,539	0	95,125	95,125	0
515.500 DISASTER EXP-PERSONAL SERVICES	0	0	0	0	0	0	0	0
521.000 FICA TAXES	6,365	6,635	6,635	4,571	0	7,280	7,280	0
522.000 RETIREMENT CONTRIBUTIONS	9,963	8,530	8,530	6,179	0	9,300	9,300	0
523.000 HEALTH INSURANCE/ALLOWANCE	12,560	11,822	11,822	10,066	0	11,600	11,600	0
524.000 WORKERS' COMPENSATION	502	420	420	415	0	441	441	0
PERSONAL SERVICES	111,350	114,137	114,137	78,770	0	123,746	123,746	0
Acct Class: 5030 OPERATING EXPENSES								
531.000 PROFESSIONAL FEES	11,280	10,000	10,000	731	0	10,000	10,000	0
534.000 OTHER CONTRACTUAL SERVICES	135,681	142,500	142,500	95,767	0	149,500	149,500	0
540.000 TRAVEL AND PER DIEM	0	300	300	0	0	300	300	0
541.100 POSTAGE & FREIGHT	393	500	1,000	229	0	1,000	1,000	0
544.000 RENTALS AND LEASES	2,004	2,100	2,100	1,306	0	2,100	2,100	0
546.000 REPAIRS & MAINTENANCE- GENERAL	0	250	250	0	0	0	0	0
552.000 OPERATING SUPPLIES	2,250	3,000	3,000	3,702	0	5,000	5,000	0
552.400 OPERATING SUPPLIES-GASOLINE	0	0	0	0	0	0	0	0
554.000 BOOKS,DUES,EDUCATION,SUBSCRIPT	0	250	250	0	0	0	100	0
OPERATING EXPENSES	151,608	158,900	159,400	101,735	0	167,900	168,000	0
Acct Class: 5060 CAPITAL OUTLAY								
563.000 IMPROVEMENTS OTHER THAN BLDG.	0	0	1,500	1,500	0	0	0	0
566.100 SOFTWARE	0	50,000	48,000	0	0	15,000	7,500	0
CAPITAL OUTLAY	0	50,000	49,500	1,500	0	15,000	7,500	0
PROTECTIVE INSPECTION	262,958	323,037	323,037	182,005	0	306,646	299,246	0

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

Dept: Protective Inspection

Qty.	Type*	Item Description and Justification	Costs	
			Initial Purchase	Yearly O & M**
1	E	Purchase software upgrade for permitting and code enforcement.	\$7,500	
TOTAL			\$7,500	

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

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

BUDGET WORKSHEET

Town of Highland Beach

	Prior	Current Year			(6)	(7)	(8)	
	Year	Original	Amended	Actual Thru	Estimated	Requested	Recommended	Adopted
Month: 7/31/2010	Actual	Budget	Budget	July	Total			
Fund: 001 - GENERAL FUND								
Expenditures								
Dept: 526.000 AMBULANCE SERVICES								
Acct Class: 5030 OPERATING EXPENSES								
534.000 OTHER CONTRACTUAL SERVICES	12,000	12,000	12,000	9,000	0	12,000	12,000	0
OPERATING EXPENSES	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>	<u>9,000</u>	<u>0</u>	<u>12,000</u>	<u>12,000</u>	<u>0</u>
AMBULANCE SERVICES	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>	<u>9,000</u>	<u>0</u>	<u>12,000</u>	<u>12,000</u>	<u>0</u>

BUDGET WORKSHEET

Town of Highland Beach

Month: 7/31/2010	Prior	Current Year			(6)	(7)	(8)	
	Year Actual	Original Budget	Amended Budget	Actual Thru July	Estimated Total	Requested	Recommended	Adopted
Fund: 001 - GENERAL FUND								
Expenditures								
Dept: 571.000 LIBRARIES								
Acct Class: 5010 PERSONAL SERVICES								
512.000 REGULAR SALARIES & WAGES	260,400	268,995	268,995	198,528	0	321,770	321,770	0
515.200 EDUCATION INCENTIVE PAY	4,000	4,000	4,000	4,000	0	4,000	4,000	0
515.500 DISASTER EXP-PERSONAL SERVICES	0	0	0	0	0	0	0	0
521.000 FICA TAXES	20,059	20,890	20,890	15,349	0	25,000	25,000	0
522.000 RETIREMENT CONTRIBUTIONS	29,674	29,150	29,150	19,703	0	37,700	37,700	0
523.000 HEALTH INSURANCE/ALLOWANCE	37,994	44,450	44,450	30,551	0	62,275	62,275	0
524.000 WORKERS' COMPENSATION	1,605	1,345	1,345	1,288	0	5,015	5,015	0
PERSONAL SERVICES	353,732	368,830	368,830	269,419	0	455,760	455,760	0
Acct Class: 5030 OPERATING EXPENSES								
540.000 TRAVEL AND PER DIEM	2,414	2,250	2,250	1,561	0	2,250	2,250	0
541.100 POSTAGE & FREIGHT	303	200	200	73	0	250	250	0
544.000 RENTALS AND LEASES	1,562	2,000	2,000	1,239	0	2,000	2,000	0
549.010 OTH CURR CHG-PROMOTIONS	865	1,250	1,250	654	0	1,250	1,250	0
552.000 OPERATING SUPPLIES	35,654	30,000	30,000	27,726	0	40,000	30,000	0
552.100 UNIFORMS	0	0	0	0	0	500	500	0
552.500 OPERATING EXP.-LECTURE SERIES	0	0	0	0	0	0	0	0
552.900 OPERATING EXP-CHILDRENS PROG	2,299	3,000	3,000	2,009	0	3,500	3,500	0
554.000 BOOKS,DUES,EDUCATION,SUBSCRIPT	4,056	4,500	4,500	3,563	0	5,000	5,000	0
OPERATING EXPENSES	47,153	43,200	43,200	36,825	0	54,750	44,750	0
Acct Class: 5060 CAPITAL OUTLAY								
562.000 BUILDINGS	0	0	0	0	0	0	0	0
564.000 MACHINERY AND EQUIPMENT	0	10,000	10,000	10,180	0	2,512	2,512	0
566.000 BOOKS,PUBS & LIBRARY MATERIALS	63,788	75,000	75,000	43,420	0	85,000	65,000	0
CAPITAL OUTLAY	63,788	85,000	85,000	53,600	0	87,512	67,512	0
LIBRARIES	464,673	497,030	497,030	359,844	0	598,022	568,022	0

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

DEPARTMENT: Library

DEPARTMENT HEAD: Mari Suarez

EMPLOYEE SUMMARY:

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

REQUEST FOR ADDITIONAL PERSONNEL

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

Narrative Explanation Supporting Request(s):

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

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

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

Dept: Library

Qty.	Type*	Item Description and Justification	Costs	
			Initial Purchase	Yearly O & M**
8	E	1U Rackmount Servers- to substitute old servers and to provide a mirror image for each 4 and 4. Example: e-mail, circulation, cataloging and opac. Price includes shipping.	\$2,512	
1	BK	Books, publications, and library materials	\$85,000	
TOTAL			\$87,512	

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

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

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

Dept: Library

Qty.	Type*	FY	Item Description and Justification	Costs	
				Initial Purchase	Yearly O & M**
7	E	11-12	Computers- 2 for the childrens room and 5 for staff functions. These computers will be 5-7 years old.	\$5,950	
TOTAL				\$5,950	

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

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

BUDGET WORKSHEET

Town of Highland Beach

Month: 7/31/2010	Prior	Current Year			(6)	(7)	(8)	
	Year Actual	Original Budget	Amended Budget	Actual Thru July	Estimated Total	Requested	Recommended	Adopted
Fund: 001 - GENERAL FUND								
Expenditures								
Dept: 581.000 INTERFUND TRANSFERS								
Acct Class: 5091 TRANSFERS								
581.200 TRANSFER TO CAPITAL PROJECTS F	0	0	0	0	0	0	0	0
581.300 TRANSFER TO WATER FD-DEBT SERV	619,435	1,418,217	1,418,217	1,063,663	0	1,360,960	1,360,960	0
581.400 TRANSFER TO WATER FD - DEFICIT	437,302	75,842	263,041	187,199	0	0	0	0
581.600 TRANSFER TO CULTURAL BOARD	0	0	0	0	0	0	0	0
581.700 TRANS TO WATER FD- ENGINEERING	0	0	0	0	0	0	0	0
TRANSFERS	1,056,737	1,494,059	1,681,258	1,250,862	0	1,360,960	1,360,960	0
INTERFUND TRANSFERS	1,056,737	1,494,059	1,681,258	1,250,862	0	1,360,960	1,360,960	0

BUDGET WORKSHEET

Town of Highland Beach

	Prior	Current Year			(6)	(7)	(8)	
	Year	Original	Amended	Actual Thru	Estimated	Requested	Recommended	Adopted
Month: 7/31/2010	Actual	Budget	Budget	July	Total			
Fund: 001 - GENERAL FUND								
Expenditures								
Dept: 590.000 RESERVE FOR CONTINGENCY								
Acct Class: 5090 OTHER USES								
599.000 RESERVE FOR CONTINGENCY	35,635	400,000	400,000	28,895	0	250,000	200,000	0
OTHER USES	35,635	400,000	400,000	28,895	0	250,000	200,000	0
RESERVE FOR CONTINGENCY	35,635	400,000	400,000	28,895	0	250,000	200,000	0

BUDGET WORKSHEET

Town of Highland Beach

	Prior Year Actual	Current Year				(6)	(7)	(8)
		Original Budget	Amended Budget	Actual Thru July	Estimated Total	Requested	Recommended	Adopted
Month: 7/31/2010								
Fund: 001 - GENERAL FUND								
Expenditures								
Total Expenditures	9,578,263	10,705,633	10,920,851	7,555,689	0	10,755,394	10,724,155	0
GENERAL FUND	893,138	0	0	1,760,998	0	-1,078,898	0	0
Grand Total:	893,138	0	0	1,760,998	0	-1,078,898	0	0

BUDGET WORKSHEET

Town of Highland Beach

Month: 7/31/2010	Prior Year Actual	Current Year			Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
		Original Budget	Amended Budget	Actual Thru July				
Fund: 102 - LIBRARY DONATION FUND								
Revenues								
Dept: 360.000 MISCELLANEOUS								
Acct Class: 3600 MISCELLANEOUS REVENUES								
361.000 INTEREST ON INVESTMENTS	88	100	100	29	0	65	65	0
361.350 NET INCREASE(DECREASE) FAIR VA	-22	0	0	16	0	0	0	0
366.100 LIBRARY DONATIONS	1,525	2,100	2,100	1,500	0	2,000	2,000	0
MISCELLANEOUS REVENUES	1,591	2,200	2,200	1,545	0	2,065	2,065	0
Acct Class: 3800 OTHERS SOURCES-NON-REVENUE								
389.900 APPROPRIATION FROM RESERVE	0	5,000	5,000	0	0	0	0	0
OTHERS SOURCES-NON-REVENUE	0	5,000	5,000	0	0	0	0	0
MISCELLANEOUS	1,591	7,200	7,200	1,545	0	2,065	2,065	0
Total Revenues	1,591	7,200	7,200	1,545	0	2,065	2,065	0
Expenditures								
Dept: 571.000 LIBRARIES								
Acct Class: 5030 OPERATING EXPENSES								
546.000 REPAIRS & MAINTENANCE- GENERAL	0	0	0	0	0	2,065	2,065	0
OPERATING EXPENSES	0	0	0	0	0	2,065	2,065	0
Acct Class: 5060 CAPITAL OUTLAY								
563.000 IMPROVEMENTS OTHER THAN BLDG.	410	0	0	0	0	0	0	0
564.000 MACHINERY AND EQUIPMENT	3,550	7,200	7,200	1,499	0	0	0	0
CAPITAL OUTLAY	3,960	7,200	7,200	1,499	0	0	0	0
LIBRARIES	3,960	7,200	7,200	1,499	0	2,065	2,065	0
Total Expenditures	3,960	7,200	7,200	1,499	0	2,065	2,065	0
LIBRARY DONATION FUND	-2,369	0	0	46	0	0	0	0
Grand Total:	-2,369	0	0	46	0	0	0	0

Town of Highland Beach

Month: 7/31/2010	Prior Year Actual	Current Year			(6) Requested	(7) Recommended	(8) Adopted	
		Original Budget	Amended Budget	Actual Thru July				Estimated Total
Fund: 103 - CULTURAL BOARD FUND								
Revenues								
Dept: 360.000 MISCELLANEOUS								
Acct Class: 3600 MISCELLANEOUS REVENUES								
361.000 INTEREST ON INVESTMENTS	194	300	300	34	0	70	70	0
361.350 NET INCREASE(DECREASE) FAIR VA	-51	0	0	22	0	0	0	0
366.700 CULTURAL BOARD DONATIONS	6,080	5,000	5,000	50	0	0	0	0
MISCELLANEOUS REVENUES	6,223	5,300	5,300	106	0	70	70	0
Acct Class: 3800 OTHERS SOURCES-NON-REVENUE								
381.100 TRANSFER FROM GENERAL FUND	0	0	0	0	0	0	0	0
389.900 APPROPRIATION FROM RESERVE	0	5,000	5,000	0	0	5,500	5,500	0
OTHERS SOURCES-NON-REVENUE	0	5,000	5,000	0	0	5,500	5,500	0
MISCELLANEOUS	6,223	10,300	10,300	106	0	5,570	5,570	0
Dept: 574.000 CULTURAL BOARD								
Acct Class: 3300 INTERGOVERNMENTAL								
337.710 COUNTY GRANT REIMBURSEMENT	0	0	0	0	0	0	0	0
INTERGOVERNMENTAL	0	0	0	0	0	0	0	0
CULTURAL BOARD	0	0	0	0	0	0	0	0
Total Revenues	6,223	10,300	10,300	106	0	5,570	5,570	0
Expenditures								
Dept: 574.000 CULTURAL BOARD								
Acct Class: 5030 OPERATING EXPENSES								
531.000 PROFESSIONAL FEES	2,912	2,000	2,000	1,715	0	1,500	1,500	0
541.100 POSTAGE & FREIGHT	3,490	3,000	3,000	0	0	0	0	0
544.000 RENTALS AND LEASES	560	1,000	1,000	0	0	2,000	2,000	0
549.010 OTH CURR CHG-PROMOTIONS	288	2,000	2,000	1,412	0	0	0	0
549.015 OTH CURR CHG-CULTURAL BOARD	2,994	1,000	1,000	0	0	0	0	0
552.000 OPERATING SUPPLIES	3,429	1,300	1,300	1,174	0	2,070	2,070	0
OPERATING EXPENSES	13,673	10,300	10,300	4,301	0	5,570	5,570	0
CULTURAL BOARD	13,673	10,300	10,300	4,301	0	5,570	5,570	0
Total Expenditures	13,673	10,300	10,300	4,301	0	5,570	5,570	0
CULTURAL BOARD FUND	-7,450	0	0	-4,195	0	0	0	0
Grand Total:	-7,450	0	0	-4,195	0	0	0	0

BUDGET WORKSHEET

Town of Highland Beach

Month: 7/31/2010	Prior	Current Year			(6)	(7)	(8)	
	Year Actual	Original Budget	Amended Budget	Actual Thru July	Estimated Total	Requested	Recommended	Adopted
Fund: 104 - SPECIAL LAW ENFORCEMENT TRUST								
Revenues								
Dept: 521.000 POLICE DEPARTMENT								
Acct Class:								
361.010 INTEREST-FED CONFISCATIONS POR	34	40	40	10	0	25	25	0
Acct Class:	34	40	40	10	0	25	25	0
Acct Class: 3300 INTERGOVERNMENTAL								
331.210 POLICE -FEDERAL CONFISCATIONS	0	0	0	0	0	0	0	0
INTERGOVERNMENTAL	0	0	0	0	0	0	0	0
Acct Class: 3600 MISCELLANEOUS REVENUES								
361.000 INTEREST ON INVESTMENTS	57	60	60	19	0	35	35	0
361.350 NET INCREASE(DECREASE) FAIR VA	-21	0	0	17	0	0	0	0
366.800 LAW ENFORCEMENT DONATIONS	0	0	0	50	0	0	0	0
MISCELLANEOUS REVENUES	36	60	60	86	0	35	35	0
Acct Class: 3800 OTHERS SOURCES-NON-REVENUE								
389.900 APPROPRIATION FROM RESERVE	0	4,000	4,000	0	0	4,000	4,000	0
OTHERS SOURCES-NON-REVENUE	0	4,000	4,000	0	0	4,000	4,000	0
POLICE DEPARTMENT	70	4,100	4,100	96	0	4,060	4,060	0
Total Revenues	70	4,100	4,100	96	0	4,060	4,060	0
Expenditures								
Dept: 521.000 POLICE DEPARTMENT								
Acct Class: 5030 OPERATING EXPENSES								
540.100 TRAINING & DEVELOPMENT	0	4,100	4,100	0	0	4,060	4,060	0
OPERATING EXPENSES	0	4,100	4,100	0	0	4,060	4,060	0
POLICE DEPARTMENT	0	4,100	4,100	0	0	4,060	4,060	0
Total Expenditures	0	4,100	4,100	0	0	4,060	4,060	0
SPECIAL LAW ENFORCEMENT TRUST	70	0	0	96	0	0	0	0
Grand Total:	70	0	0	96	0	0	0	0

BUDGET WORKSHEET

Town of Highland Beach

Month: 7/31/2010	Prior Year Actual	Current Year			Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
		Original Budget	Amended Budget	Actual Thru July				
Fund: 401 - WATER SYSTEM								
Revenues								
Dept: 533.000 WATER SYSTEM OPERATIONS								
Acct Class: 3400 CHARGES FOR SERVICES								
343.300 WATER UTILITY REVENUE	2,116,900	2,065,000	2,065,000	1,346,870	0	2,065,000	2,115,000	0
343.310 FIRE HYDRANT- MAINTENANCE FEE	30,720	30,720	30,720	30,720	0	30,720	30,720	0
CHARGES FOR SERVICES	2,147,620	2,095,720	2,095,720	1,377,590	0	2,095,720	2,145,720	0
Acct Class: 3600 MISCELLANEOUS REVENUES								
343.330 OTHER OPERATING - PASS THROUGH	0	0	0	0	0	0	0	0
361.000 INTEREST ON INVESTMENTS	1,757	2,500	2,500	835	0	1,000	1,000	0
361.350 NET INCREASE(DECREASE) FAIR VA	-405	0	0	486	0	0	0	0
364.000 DISPOSITION OF FIXED ASSETS	-31,706	0	0	0	0	0	0	0
369.100 ADMINISTRATIVE REIMBURSEMENTS	94,988	125,926	125,926	94,444	0	125,926	134,274	0
369.400 OTHER MISCELLANEOUS REVENUES	900	2,000	2,000	1,839	0	2,000	2,000	0
369.905 DISASTER REIMBURSEMENTS	0	0	0	0	0	0	0	0
MISCELLANEOUS REVENUES	65,534	130,426	130,426	97,604	0	128,926	137,274	0
Acct Class: 3800 OTHERS SOURCES-NON-REVENUE								
381.100 TRANSFER FROM GENERAL FUND	619,435	1,418,217	1,418,217	1,063,663	0	1,360,960	1,360,960	0
381.400 TRANSFER FRM GEN FUND-DEFICIT	437,302	75,842	263,041	187,199	0	0	0	0
381.700 TRANS FROM GENERAL-ENGINEERING	0	0	0	0	0	0	0	0
384.100 PROCEEDS FRM STATE LOAN FUND	0	3,000,000	3,000,000	2,050,071	0	0	0	0
384.500 PROCEEDS-GENERAL FUND	0	392,897	392,897	0	0	0	0	0
389.900 APPROPRIATION FROM RESERVE	0	0	32,945	0	0	0	60,000	0
OTHERS SOURCES-NON-REVENUE	1,056,737	4,886,956	5,107,100	3,300,933	0	1,360,960	1,420,960	0
WATER SYSTEM OPERATIONS	3,269,891	7,113,102	7,333,246	4,776,127	0	3,585,606	3,703,954	0

BUDGET WORKSHEET

Town of Highland Beach

Month: 7/31/2010	Prior Year Actual	Current Year			Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
		Original Budget	Amended Budget	Actual Thru July				
Fund: 401 - WATER SYSTEM								
Revenues								
Total Revenues	3,269,891	7,113,102	7,333,246	4,776,127	0	3,585,606	3,703,954	0
Expenditures								
Dept: 533.000 WATER SYSTEM OPERATIONS								
Acct Class: 5010 PERSONAL SERVICES								
512.000 REGULAR SALARIES & WAGES	615,244	616,500	616,500	451,291	0	635,680	635,680	0
514.000 OVERTIME	29,451	31,500	31,500	21,993	0	31,500	31,500	0
515.100 SHIFT DIFFERENTIAL PAY	5,304	5,500	5,500	3,698	0	5,500	5,500	0
515.200 EDUCATION INCENTIVE PAY	2,000	4,000	4,000	2,000	0	2,000	2,000	0
515.500 DISASTER EXP-PERSONAL SERVICES	0	0	0	0	0	0	0	0
521.000 FICA TAXES	48,530	50,300	50,300	35,828	0	51,620	51,620	0
522.000 RETIREMENT CONTRIBUTIONS	69,763	71,500	71,500	45,566	0	70,250	72,000	0
523.000 HEALTH INSURANCE/ALLOWANCE	155,576	139,120	139,120	102,773	0	135,100	135,100	0
524.000 WORKERS' COMPENSATION	36,287	28,230	28,230	27,401	0	29,645	29,645	0
526.000 COMPENSATED ABSENCES	10,042	0	0	0	0	0	0	0
PERSONAL SERVICES	972,197	946,650	946,650	690,550	0	961,295	963,045	0
Acct Class: 5030 OPERATING EXPENSES								
531.000 PROFESSIONAL FEES	9,140	10,000	8,000	6,050	0	10,000	10,000	0
534.000 OTHER CONTRACTUAL SERVICES	20,863	23,000	24,000	17,577	0	25,000	25,000	0
540.000 TRAVEL AND PER DIEM	2,883	1,000	1,000	449	0	10,000	1,000	0
540.100 TRAINING & DEVELOPMENT	0	2,000	2,000	0	0	2,000	2,000	0
541.000 COMMUNICATIONS	5,347	6,000	6,000	3,476	0	6,000	6,000	0
541.100 POSTAGE & FREIGHT	-143	200	200	40	0	200	200	0
543.000 UTILITY SERVICES	388,630	430,000	385,000	211,865	0	340,000	320,000	0
545.000 INSURANCE & BONDS	178,534	184,000	184,000	179,546	0	180,000	180,000	0
546.000 REPAIRS & MAINTENANCE- GENERAL	42,600	65,000	97,945	54,509	0	80,000	80,000	0
546.100 REPAIRS & MAINTENANCE- VEHICLE	120	2,000	2,000	0	0	2,000	2,000	0
546.200 RENEWALS & REPLACEMENTS	0	103,250	103,250	0	0	103,250	103,250	0
549.000 OTHER CURRENT CHARGES-GENERAL	0	0	0	0	0	0	0	0
549.002 OTH CURR GHG-UNEMPLOYMENT COMP	0	0	0	0	0	0	0	0
549.003 OTH CURR CHG-LICENSE & PERMITS	2,350	2,400	3,400	3,188	0	3,400	3,400	0
549.100 ADMINISTRATIVE CHARGES	110,010	211,860	211,860	158,895	0	211,860	232,757	0
552.000 OPERATING SUPPLIES	235,451	230,000	275,000	165,721	0	260,000	260,000	0
552.100 UNIFORMS	1,890	2,000	2,000	1,965	0	2,500	2,500	0
552.400 OPERATING SUPPLIES-GASOLINE	1,488	2,500	2,500	909	0	0	0	0
552.950 OPERATING EXP- DISASTERS	0	0	0	0	0	0	0	0
554.000 BOOKS,DUES,EDUCATION,SUBSCRIPT	800	500	500	121	0	500	500	0
559.000 DEPRECIATION	938,281	0	0	666,216	0	0	0	0
OPERATING EXPENSES	1,938,244	1,275,710	1,308,655	1,470,527	0	1,236,710	1,228,607	0

BUDGET WORKSHEET

Town of Highland Beach

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru July	Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Month: 7/31/2010								
Fund: 401 - WATER SYSTEM								
Expenditures								
Dept: 533.000 WATER SYSTEM OPERATIONS								
Acct Class: 5060 CAPITAL OUTLAY								
563.000 IMPROVEMENTS OTHER THAN BLDG.	0	3,452,897	3,640,096	2,135,280	0	8,000	8,000	0
564.000 MACHINERY AND EQUIPMENT	0	9,700	9,700	10,808	0	120,000	120,000	0
CAPITAL OUTLAY	0	3,462,597	3,649,796	2,146,088	0	128,000	128,000	0
Acct Class: 5070 DEBT SERVICE								
571.200 PRINCIPAL- 2000 R.O. WELL LOAN	0	135,575	135,575	66,940	0	70,840	70,840	0
571.500 PRINCIPAL- R.O. STATE LOAN	0	491,920	491,920	244,207	0	506,133	506,133	0
571.700 PRINCIPAL-2005 REFUNDING LOAN	0	8,405	8,405	0	0	8,650	8,650	0
571.800 PRINCIPAL-R.O. EXPANSION	0	155,560	155,560	116,044	0	160,950	160,950	0
571.830 PRINCIPAL-A1A GEN FUND LOAN	0	21,540	21,540	0	0	32,406	32,406	0
571.850 PRINCIPAL- A1A WATER LINE	0	110,565	110,565	0	0	114,963	114,963	0
572.200 INTEREST- R. O. STATE LOAN	259,208	246,510	246,510	125,005	0	232,291	232,291	0
572.500 INTEREST-2000 R.O. WELL LOAN	14,053	8,010	8,010	4,850	0	748	748	0
572.700 INTEREST-2005 REFUNDING LOAN	1,736	1,505	1,505	0	0	1,260	1,260	0
572.800 INTEREST-R.O. EXPANSION	145,617	141,310	141,310	106,616	0	135,915	135,915	0
572.830 INTEREST- A1A GEN FUND LOAN	0	17,245	17,245	0	0	21,674	21,674	0
572.850 INTEREST-A1A WATER MAIN LINE	0	90,000	90,000	0	0	84,902	84,902	0
573.200 OTHER DEBT COST-G O STATE LOAN	0	0	0	0	0	0	0	0
573.400 OTHER DEBT COSTS-AMORTIZATION	19,655	0	0	0	0	0	0	0
DEBT SERVICE	440,269	1,428,145	1,428,145	663,662	0	1,370,732	1,370,732	0
Acct Class: 5090 OTHER USES								
599.000 RESERVE FOR CONTINGENCY	0	0	0	0	0	0	13,570	0
OTHER USES	0	0	0	0	0	0	13,570	0
WATER SYSTEM OPERATIONS	3,350,710	7,113,102	7,333,246	4,970,827	0	3,696,737	3,703,954	0

BUDGET WORKSHEET

Town of Highland Beach

	Prior	Current Year			(6)	(7)	(8)	
	Year	Original	Amended	Actual Thru	Estimated	Requested	Recommended	Adopted
Month: 7/31/2010	Actual	Budget	Budget	July	Total			
Fund: 401 - WATER SYSTEM								
Expenditures								
Total Expenditures	3,350,710	7,113,102	7,333,246	4,970,827	0	3,696,737	3,703,954	0
WATER SYSTEM	-80,819	0	0	-194,700	0	-111,131	0	0
Grand Total:	-80,819	0	0	-194,700	0	-111,131	0	0

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

Dept: Water

Qty.	Type*	Item Description and Justification	Costs	
			Initial Purchase	Yearly O & M**
1	E	Replace acid piping in the R.O. Plant. Old pipes and fittings are leaking badly and could result in a serious chemical spill if not replaced.	\$120,000	
1	I	Install wider door in the front chemical room. Wider door is needed to gain entry into the process area with the Town's forklift. Forklift to be used for pulling feed pumps and motors.	\$8,000	
TOTAL			\$128,000	

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

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

BUDGET WORKSHEET

Town of Highland Beach

Month: 7/31/2010	Prior	Current Year			(6)	(7)	(8)	
	Year	Original	Amended	Actual Thru	Estimated	Requested	Recommended	Adopted
Fund: 402 - SEWER SYSTEM	Actual	Budget	Budget	July	Total			
Revenues								
Dept: 535.000 SEWER SYSTEM OPERATIONS								
Acct Class: 3400 CHARGES FOR SERVICES								
343.500 SEWER UTILITIES REVENUE	851,892	990,000	990,000	645,476	0	1,001,000	1,001,000	0
CHARGES FOR SERVICES	<u>851,892</u>	<u>990,000</u>	<u>990,000</u>	<u>645,476</u>	<u>0</u>	<u>1,001,000</u>	<u>1,001,000</u>	<u>0</u>
Acct Class: 3600 MISCELLANEOUS REVENUES								
361.000 INTEREST ON INVESTMENTS	14,585	15,000	15,000	4,520	0	8,000	8,000	0
361.350 NET INCREASE(DECREASE) FAIR VA	-3,376	0	0	2,802	0	0	0	0
364.000 DISPOSITION OF FIXED ASSETS	0	0	0	0	0	0	0	0
MISCELLANEOUS REVENUES	<u>11,209</u>	<u>15,000</u>	<u>15,000</u>	<u>7,322</u>	<u>0</u>	<u>8,000</u>	<u>8,000</u>	<u>0</u>
Acct Class: 3800 OTHERS SOURCES-NON-REVENUE								
389.900 APPROPRIATION FROM RESERVE	0	80,000	82,800	0	0	0	83,026	0
OTHERS SOURCES-NON-REVENUE	<u>0</u>	<u>80,000</u>	<u>82,800</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>83,026</u>	<u>0</u>
SEWER SYSTEM OPERATIONS	<u>863,101</u>	<u>1,085,000</u>	<u>1,087,800</u>	<u>652,798</u>	<u>0</u>	<u>1,009,000</u>	<u>1,092,026</u>	<u>0</u>

BUDGET WORKSHEET

Town of Highland Beach

Month: 7/31/2010	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru July	Estimated Total	Requested	Recommended	Adopted
Fund: 402 - SEWER SYSTEM								
Revenues								
Total Revenues	863,101	1,085,000	1,087,800	652,798	0	1,009,000	1,092,026	0
Expenditures								
Dept: 535.000 SEWER SYSTEM OPERATIONS								
Acct Class: 5030 OPERATING EXPENSES								
543.000 UTILITY SERVICES	763,298	795,000	795,000	512,534	0	33,650	33,650	0
543.100 SEWAGE TREATMENT-CITY OF DELRA	0	0	0	0	0	804,000	804,000	0
545.000 INSURANCE & BONDS	10,325	8,645	8,645	8,645	0	9,000	9,000	0
546.000 REPAIRS & MAINTENANCE- GENERAL	24,373	20,000	20,000	12,614	0	20,000	20,000	0
546.200 RENEWALS & REPLACEMENTS	0	49,500	49,500	0	0	50,050	50,050	0
549.000 OTHER CURRENT CHARGES-GENERAL	0	0	0	0	0	0	0	0
549.100 ADMINISTATIVE CHARGES	94,988	125,926	125,926	94,444	0	125,926	125,926	0
552.000 OPERATING SUPPLIES	360	0	0	206	0	400	400	0
559.000 DEPRECIATION	118,419	0	0	88,821	0	0	0	0
OPERATING EXPENSES	1,011,763	999,071	999,071	717,264	0	1,043,026	1,043,026	0
Acct Class: 5060 CAPITAL OUTLAY								
563.000 IMPROVEMENTS OTHER THAN BLDG.	0	10,000	10,000	0	0	49,000	49,000	0
564.000 MACHINERY AND EQUIPMENT	0	70,000	70,000	69,346	0	0	0	0
CAPITAL OUTLAY	0	80,000	80,000	69,346	0	49,000	49,000	0
Acct Class: 5090 OTHER USES								
599.000 RESERVE FOR CONTINGENCY	12,400	5,929	8,729	2,800	0	0	0	0
OTHER USES	12,400	5,929	8,729	2,800	0	0	0	0
SEWER SYSTEM OPERATIONS	1,024,163	1,085,000	1,087,800	789,410	0	1,092,026	1,092,026	0

BUDGET WORKSHEET

Town of Highland Beach

	Prior	Current Year			(6)	(7)	(8)	
	Year Actual	Original Budget	Amended Budget	Actual Thru July	Estimated Total	Requested	Recommended	Adopted
Month: 7/31/2010								
Fund: 402 - SEWER SYSTEM								
Expenditures								
Total Expenditures	1,024,163	1,085,000	1,087,800	789,410	0	1,092,026	1,092,026	0
SEWER SYSTEM	-161,062	0	0	-136,612	0	-83,026	0	0
Grand Total:	-161,062	0	0	-136,612	0	-83,026	0	0

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

Dept: Sewer

Qty.	Type*	Item Description and Justification	Costs	
			Initial Purchase	Yearly O & M**
1	I	Sewpercoat Lift Station # 1. Hydrogen Sulfide gases which are present in all domestic sewage has started to attack the concrete wall in Lift Station # 1. If left unattended, the structural integrity of the station could be jeopardized resulting in irreversible damage.	\$27,000	
1	I	Clean Gravity Sewer Mains and regROUT if needed.	\$10,000	
1	I	Sewpercoat (4) sewer manholes. Ongoing maintenance of the Sewer System.	\$12,000	
TOTAL			\$49,000	

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

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