



BUDGET TO ACTUALS

100%

TOWN OF HIGHLAND BEACH FLORIDA BUDGET vs REVENUE & EXPENDITURE REPORT

Revenues

Line No	Fund/Dept	Budget	Budget To Sept 2024	Actuals Up To Sept 2024	Budget vs Actuals		Notes
					\$ Var	% Var	
1	General Fund						
2	Property Taxes	\$ 12,197,349	\$ 12,197,349	\$ 12,246,292	\$ 48,943	0%	On Target
3	Franchise Fees	413,313	413,313	562,460	149,147	36%	Exceed budet
4	Sales & Use Tax	443,142	443,142	504,550	61,408	14%	Exceed budet
5	Inter-Governmental	630,500	630,500	626,478	(4,022)	-1%	In line with budget
6	Total Tax Revenue	13,684,304	13,684,304	13,939,780	255,476	2%	
7	Misc Revenue	5,000	5,000	23,487	18,487	370%	Received OPIOID Settlement Checks Rec
8	Charges for Service	1,110,000	1,110,000	1,080,263	(29,737)	-3%	
9	Investment Earnings	133,000	133,000	749,710	616,710	464%	Incr in interest earned on higher cash balance
10	Fines & Forfeitures	14,500	14,500	12,651	(1,849)	-13%	
11	Rents & Leases	80,000	80,000	69,004	(10,996)	-14%	Post office rent ended in June
12	Total Misc Revenue	1,342,500	1,342,500	1,935,115	592,615	44%	
13	Grants	19,230	19,230	-	(19,230)	-100%	
14	Intra-Governmental	1,050,000	1,050,000	1,050,000	(0)	0%	
15	Other Sources	4,990,000	4,990,000	5,032,746	42,746	1%	
16	Approp From Reserves	1,771,228	1,771,228	1,522,699	(248,529)	-14%	
17	Other Revenue	7,830,458	7,830,458	7,605,444	(225,013)	-3%	
18	General Fund-Total	22,857,262	22,857,262	23,480,340	623,078	3%	
19	Disc Sales Tax Fud	645,500	645,500	481,305	(164,195)	-25%	
20	Building Fund	1,918,570	1,918,570	2,614,199	695,629	36%	Rev exceeded budget
21	Water Fund	4,999,400	4,999,400	5,068,827	69,427	1%	Rev exceeded budget
22	Sewer Fund	2,496,505	2,496,505	1,924,907	(571,598)	-23%	Delayed Anticipated Grant funds
23	Other Funds-Total	10,059,975	10,059,975	10,089,239	29,264	0%	
24	Total	\$ 32,917,237	\$ 32,917,237	\$ 33,569,579	\$ 652,342	2%	Overall Actuals > Budgeted Rev

Expenditures

Line No	Fund/Dept	Budget	Budget To Sept 2024	Actuals Up To Sept 2024	Budget vs Actuals		Notes
					\$ Var	% Var	
25	General Fund	\$ 22,857,262	\$ 22,857,262	\$ 22,440,991	\$ (416,271)	-2%	Overall Actual Exp less then budget
26	Town Commission	239,012	239,012	203,713	(35,299)	-15%	
27	Town Manager	655,640	655,640	663,114	7,474	1%	Add'l professional fees at beg of year
28	Town Clerk	378,131	378,131	335,440	(42,690)	-11%	
29	Finance	619,800	619,800	598,575	(21,225)	-3%	
30	Legal	194,165	194,165	84,147	(110,019)	-57%	
31	Public Works	522,124	522,124	396,096	(126,029)	-24%	
32	Post Office	156,000	156,000	100,853	(55,147)	-35%	PO Closed in June
33	Shared Support	752,414	752,414	683,785	(68,629)	-9%	
34	Police	3,485,554	3,485,554	3,432,303	(53,251)	-2%	
35	Fire Rescue	12,941,307	12,941,307	13,088,653	147,346	1%	
36	Solid Waste	1,015,000	1,015,000	967,662	(47,338)	-5%	
37	Library	463,400	463,400	452,178	(11,222)	-2%	
38	Debt Service	677,962	677,962	677,719	(243)	0%	
39	Approp to Reserves	250,000	250,000	250,000	-	0%	
40	Transfers Out	506,753	506,753	506,753	(0)	0%	
41	General Fund-Total	22,857,262	22,857,262	22,440,991	(416,271)	-2%	
42	Discretionary Sales Tax Fund	645,500	645,500	436,643	(208,857)	-32%	Cap proj pushed into next year
43	Building Fund	1,918,570	1,918,570	1,907,847	(10,723)	-1%	On track with budgeted expenditures
44	Water Fund	4,999,400	4,999,400	5,273,181	273,781	5%	Bulk chem/Fuel purchases at beg of year
45	Sewer Fund	2,496,505	2,496,505	1,337,327	(1,159,178)	-46%	Cap proj pushed into next year
46	Other Funds-Total	10,059,975	10,059,975	8,954,998	(1,104,977)	-11%	
47	Total	\$ 32,917,237	\$ 32,917,237	\$ 31,395,989	(1,521,248)	-5%	
48		-	-	\$ 2,173,590			



ACTUALS BY FUND

TOWN OF HIGHLAND BEACH FLORIDA ALL FUNDS SUMMARY REPORT FOR SEPTEMBER, 2024

Line No	Estimated Revenues	General Fund	Disc Sales		Building Fund	Water Fund	Sewer Fund	Total
			Tax					
1	Taxes:							
2	Property Taxes	\$ 12,246,292	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,246,292
3	Franchise Fees	562,460	-	-	-	-	-	562,460
4	Sales & Use Tax	504,550	428,043	-	-	-	-	932,593
5	Inter-Governmental	626,478	-	-	-	-	-	626,478
6	Miscellaneous Revenues							
7	Misc Revenue	23,487	-	-	4,220	-	-	27,707
8	Charges for Service	1,080,263	-	2,368,154	3,433,654	1,809,808	-	8,691,878
9	Investment Earnings	749,710	28,262	131,474	144,250	115,099	-	1,168,796
10	Fines & Forfeitures	12,651	-	52,200	-	-	-	64,851
11	Rents & Leases	69,004	-	-	-	-	-	69,004
12	Total Revenues	\$ 15,874,896	\$ 456,305	\$ 2,551,828	\$ 3,582,124	\$ 1,924,907	\$ 24,390,060	
13	Other Resources:							
14	Grants	1,522,699	-	-	-	-	-	1,522,699
15	Intra-Governmental	1,050,000	-	55,000	671,753	-	-	1,776,753
16	Other Sources	5,032,746	-	7,371	2,023	-	-	5,042,140
17	Reserves	-	25,000	-	812,927	-	-	837,927
18	Total Sources	\$ 23,480,340	\$ 481,305	\$ 2,614,199	\$ 5,068,827	\$ 1,924,907	\$ 33,569,579	
		-	-	-	-	-	-	-
	Expenditures, Uses							
19	General Government	\$ 2,483,646						\$ 2,483,646
20	Public Safety	10,071,362		1,340,429				11,411,791
21	Culture / Recreation	446,127						446,127
22	Public Works	384,155						384,155
23	Sanitation / Solid Waste	967,662						967,662
24	Post Office	100,853						100,853
25	Enterprise Funds (Utilities)				3,179,491	1,090,987		4,270,478
26	Capital Outlay	6,552,714	436,643	67,418	362,706	26,340		7,445,821
27	Total Expenditures	\$ 21,006,519	\$ 436,643	\$ 1,407,847	\$ 3,542,196	\$ 1,117,327	\$ 27,510,532	
28								
29	Other Uses							
30	Debt Service	677,719	-	-	1,180,985	-	-	1,858,704
	Approp to Reserves	250,000						250,000
31	Transfers	506,753	-	500,000	550,000	220,000	-	1,776,753
32	Total Expenditures & Other Uses	\$ 22,440,991	\$ 436,643	\$ 1,907,847	\$ 5,273,181	\$ 1,337,327	\$ 31,395,989	
33	Net	\$ 1,039,349	\$ 44,663	\$ 706,353	\$ (204,354)	\$ 587,579	\$ 2,173,590	
		-	-	-	-	-	-	-
	From	To	Amount					
35	Building Fund	General Fund	500,000	Cover OH Allocation				
35	Water Fund	General Fund	550,000	Cover OH Allocation				
36			1,050,000					
37	Sewer Fund	Water Fund	220,000	Cover Water Dept portion of Sewer Activity				
38	General Fund	Water Fund	451,753	Debt Service in Ad Valorem Taxes				
39			671,753					
40	General Fund	Building Fund	55,000	Building Dept Portion of Zoning & Review Activity				
41	Total Transfers		1,776,753					