



BUDGET TO ACTUALS

25%

TOWN OF HIGHLAND BEACH FLORIDA BUDGET vs REVENUE & EXPENDITURE REPORT

Revenues

Line No	Fund/Dept	Budget	Budget To Dec 2024	Actuals Up To Dec 2024	Budget vs Actuals		Notes
					\$ Var	% Var	
1	General Fund						
2	Property Taxes	\$ 13,243,591	\$ 3,310,898	\$ 10,214,409	\$ 6,903,511	209%	Most of Property Tax Rev received in Q1
3	Franchise Fees	525,000	131,250	150,108	18,858	14%	Franchise Fee Rev exceeding budget in Q1
4	Sales & Use Tax	515,000	128,750	118,642	(10,108)	-8%	Under Budget in Q1
5	Inter-Governmental	686,900	171,725	140,906	(30,819)	-18%	Under Budget in Q1
6	Total Tax Revenue	14,970,491	3,742,623	10,624,066	6,881,443	184%	
7	Misc Revenue	10,000	2,500	403	(2,097)	-84%	Under Budget in Q1
8	Charges for Service	1,111,000	277,750	312,864	35,114	13%	Exceeds budget in Q1
9	Investment Earnings	505,000	126,250	67,779	(58,471)	-46%	Under Budget in Q1
10	Fines & Forfeitures	14,800	3,700	17,543	13,843	374%	Exceeds budget in Q1
11	Rents & Leases	56,000	14,000	15,465	1,465	10%	Exceeds budget in Q1
12	Total Misc Revenue	1,696,800	424,200	414,055	(10,145)	-2%	
13	Grants	483,324	120,831	485,565	364,734	302%	Exceeds budget in Q1
14	Intra-Governmental	1,050,000	262,500	262,500	-	0%	
15	Other Sources	-	-	-	-	0%	
16	Approp From Reserves	251,833	62,958	-	(62,958)	-100%	No need for reserves at this point
17	Other Revenue	1,785,157	446,289	748,065	301,775	68%	
18	General Fund-Total	18,452,448	4,613,112	11,786,185	7,173,073	155%	
19	Disc Sales Tax Fud	796,285	199,071	104,935	(94,137)	-47%	Under Budget in Q1
20	Building Fund	2,383,028	595,757	608,658	12,901	2%	On budget for Q1
21	Water Fund	5,174,249	1,293,562	967,652	(325,911)	-25%	Lower then anticipated for Q1
22	Sewer Fund	2,663,017	665,754	588,458	(77,297)	-12%	Lower then anticipated for Q1
23	Other Funds-Total	11,016,579	2,754,145	2,269,701	(484,443)	-18%	
24	Total	\$ 29,469,026	\$ 7,367,257	\$ 14,055,887	\$ 6,688,630	91%	

Expenditures

Line No	Fund/Dept	Budget	Budget To Dec 2024	Actuals Up To Dec 2024	Budget vs Actuals		
					\$ Var	% Var	
25	General Fund	\$ 18,452,448	\$ 4,613,112	\$ 3,856,540	\$ (756,572)	-16%	GF Exp under budget for Q1
26	Town Commission	318,685	79,671	122,992	43,320	54%	Slight increase due to holiday party
27	Town Manager	753,385	188,346	156,542	(31,805)	-17%	
28	Town Clerk	482,513	120,628	95,578	(25,050)	-21%	
29	Finance	636,000	159,000	161,298	2,298	1%	
30	Public Works	1,506,660	376,665	124,097	(252,568)	-67%	Budgeted CapX later in year
31	Shared Support	690,634	172,659	165,205	(7,454)	-4%	
32	Police	5,303,579	1,325,895	1,064,426	(261,468)	-20%	
33	Fire Rescue	5,779,906	1,444,977	1,406,132	(38,844)	-3%	
34	Solid Waste	1,075,350	268,838	261,280	(7,558)	-3%	
35	Library	493,651	123,413	115,752	(7,661)	-6%	
36	Debt Service	677,960	169,490	169,490	0	0%	
37	Approp to Reserves	679,125	169,781	-	(169,781)	-100%	No Transfer to Res during Q1
38	Transfers Out	55,000	13,750	13,749	(1)	0%	
39	General Fund-Total	18,452,448	4,613,112	3,856,540	(756,572)	-16%	
40	Discretionary Sales Tax Fund	796,285	199,071	93,348	(105,723)	-53%	Under Budget in Q1
41	Building Fund	2,383,028	595,757	472,723	(123,034)	-21%	Under Budget in Q1
42	Water Fund	5,174,249	1,293,562	1,180,141	(113,421)	-9%	Under Budget in Q1
43	Sewer Fund	2,663,017	665,754	609,229	(56,525)	-8%	Under Budget in Q1
44	Other Funds-Total	11,016,579	2,754,145	2,355,441	(398,704)	-14%	
45	Total	\$ 29,469,026	\$ 7,367,257	\$ 6,211,981	(1,155,276)	-16%	
46		-	-	\$ 7,843,906	-		



ACTUALS BY FUND

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

Line No	Estimated Revenues	General Fund	Disc Sales		Building Fund	Water Fund	Sewer Fund	Total
			Tax					
1	Taxes:							
2	Property Taxes	\$ 10,214,409	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,214,409
3	Franchise Fees	150,108	-	-	-	-	-	150,108
4	Sales & Use Tax	118,642	99,792	-	-	-	-	218,434
5	Inter-Governmental	140,906	-	-	-	-	-	140,906
6	Miscellaneous Revenues							
7	Misc Revenue	403	-	-	-	-	-	403
8	Charges for Service	312,864	-	534,569	872,782	468,705		2,188,920
9	Investment Earnings	67,779	5,143	30,216	21,536	24,607		149,282
10	Fines & Forfeitures	17,543	-	30,123	-	-		47,666
11	Rents & Leases	15,465	-	-	-	-		15,465
12	Total Revenues	\$ 11,038,121	\$ 104,935	\$ 594,909	\$ 894,318	\$ 493,312		\$ 13,125,594
13	Other Resources:							
14	Grants	485,565	-	-	-	95,146		580,710
15	Intra-Governmental	262,500	-	13,749	73,333	-		349,582
16	Other Sources	-	-	-	-	-		-
17	Reserves	-	-	-	-	-		-
18	Total Sources	\$ 11,786,185	\$ 104,935	\$ 608,658	\$ 967,652	\$ 588,458		\$ 14,055,887
		-	-	-	-	-		-
	Expenditures, Uses							
19	General Government	\$ 676,001						\$ 676,001
20	Public Safety	2,470,430		347,723				2,818,152
21	Culture / Recreation	115,752						115,752
22	Public Works	124,097						124,097
23	Sanitation / Solid Waste	261,280						261,280
24	Enterprise Funds (Utilities)				599,321	329,758		929,079
25	Capital Outlay	25,742	93,348	-	174,752	206,137		499,979
26	Total Expenditures	\$ 3,673,301	\$ 93,348	\$ 347,723	\$ 774,073	\$ 535,896		\$ 5,424,340
27								
28	Other Uses							
29	Debt Service	169,490	-	-	268,568	-		438,058
30	Transfers	13,749	-	125,000	137,500	73,333		349,582
31	Total Expenditures & Other Uses	\$ 3,856,540	\$ 93,348	\$ 472,723	\$ 1,180,141	\$ 609,229		\$ 6,211,981
32	Net	\$ 7,929,645	\$ 11,586	\$ 135,935	\$ (212,489)	\$ (20,771)		\$ 7,843,906
		-	-	-	-	-		-
	From	To	Amount					
35	Building Fund	General Fund	125,000	Cover OH Allocation				
35	Water Fund	General Fund	137,500	Cover OH Allocation				
36			262,500					
37	Sewer Fund	Water Fund	73,333	Cover Water Dept portion of Sewer Activity				
38	General Fund	Water Fund	-	Debt Service in Ad Valorem Taxes				
39			73,333					
40	General Fund	Building Fund	13,749	Building Dept Portion of Zoning & Review Activity				
41	Total Transfers		349,582					