



FY 2022



BUDGET TO ACTUALS

100%

TOWN OF HIGHLAND BEACH FLORIDA BUDGET vs REVENUE & EXPENDITURE REPORT

Revenues

Line No	Fund/Dept	Budget	Budget To Sept 30, 2022	Actuals Up To Sept 30, 2022	Budget vs Actuals		Notes
					\$ Var	% Var	
1	General Fund						
2	Property Taxes	\$ 9,580,365	\$ 9,580,365	\$ 9,623,432	\$ 43,067	0%	
3	Franchise Fees	750,000	750,000	787,073	37,073	5%	
4	Sales & Use Tax	276,000	276,000	250,071	(25,929)	-9%	
5	Inter-Governmental	421,900	421,900	559,938	138,038	33%	
6	Total Tax Revenue	11,028,265	11,028,265	11,220,514	192,249	2%	Tax rev relized little over budget
7	Misc Revenue	65,000	65,000	116,907	51,907	80%	
8	Charges for Service	590,000	590,000	624,271	34,271	6%	
9	Investment Earnings	82,500	82,500	6,682	(75,818)	-92%	
10	Fines & Forfeitures	10,700	10,700	6,577	(4,123)	-39%	
11	Rents & Leases	67,000	67,000	76,858	9,858	15%	
12	Total Misc Revenue	815,200	815,200	831,296	16,096	2%	Misc rev relized little over budget
13	Grants	20,000	20,000	19,230	(770)	-4%	
14	Intra-Governmental	735,000	735,000	735,000	(0)	0%	
15	Other Sources	2,000	2,000	68,661	66,661	3333%	
16	Reserves	642,908	642,908	-	(642,908)	-100%	Didn't need to draw from reserves
17	Other Revenue	1,399,908	1,399,908	822,890	(577,018)	-41%	Didn't need to draw from reserves
18	General Fund-Total	13,243,373	13,243,373	12,874,700	(368,673)	-3%	
19	Disc Sales Tax Fud	525,000	525,000	356,147	(168,853)	-32%	
20	Building Fund	1,391,204	1,391,204	1,728,443	337,239	24%	Building fund continues to succeed
21	Water Fund	4,757,635	4,757,635	4,383,390	(374,245)	-8%	Water fund down. Incr rates
22	Sewer Fund	2,139,675	2,139,675	2,065,571	(74,104)	-3%	Sewer fund donw. Incr rates
23	Other Funds-Total	8,813,514	8,813,514	8,533,551	(279,963)	-3%	
24	Total	\$22,056,887	\$ 22,056,887	\$ 21,408,251	\$ (648,636)	-3%	WO Reserve Rev, Actual Rev -\$5,728

Expenditures

Line No	Fund/Dept	Budget	Budget To Sept 30, 2022	Actuals Up To Sept 30, 2022	Budget vs Actuals		Notes
					\$ Var	% Var	
25	General Fund	\$ 13,330,719	\$ 13,330,719	\$ 12,865,490	\$ (465,230)	-3%	
26	Town Commission	197,525	197,525	174,127	(23,398)	-12%	
27	Town Manager	642,250	642,250	559,692	(82,558)	-13%	
28	Town Clerk	480,216	480,216	381,863	(98,353)	-20%	
29	Finance	569,333	569,333	513,760	(55,573)	-10%	
30	Legal	185,000	185,000	115,098	(69,902)	-38%	
31	Public Works	334,913	334,913	298,726	(36,187)	-11%	
32	Post Office	133,050	133,050	113,633	(19,417)	-15%	
33	Shared Support	443,690	443,690	461,945	18,255	4%	Slight increase in overall shared cost
34	Police	2,897,992	2,897,992	2,671,494	(226,498)	-8%	
35	Fire Rescue	5,425,325	5,425,325	5,617,954	192,629	4%	Exceeded budget-low budget #
36	Solid Waste	488,180	488,180	449,221	(38,959)	-8%	
37	Library	424,800	424,800	413,539	(11,261)	-3%	
38	Other Uses (Contg)	14,000	14,000	-	(14,000)	-100%	
39	Transfers Out	1,094,445	1,094,445	1,094,436	(9)	0%	
40	General Fund-Total	13,330,719	13,330,719	12,865,490	(465,230)	-3%	GF Exp under budget
41	Discretionary Sales Tax Fund	595,119	595,119	335,355	(259,764)	-44%	
42	Building Fund	1,406,159	1,406,159	1,316,732	(89,427)	-6%	
43	Water Fund	4,926,197	4,926,197	4,264,521	(661,676)	-13%	
44	Sewer Fund	2,206,523	2,206,523	1,287,874	(918,649)	-42%	
45	Other Funds-Total	9,133,999	9,133,999	7,204,483	(1,929,516)	-21%	Other funds fund under budget
46	Total	\$22,464,718	\$ 22,464,718	\$ 20,069,972	(2,394,745)	-11%	

47 \$ 1,338,278



ACTUALS BY FUND

TOWN OF HIGHLAND BEACH FLORIDA ALL FUNDS SUMMARY REPORT FOR SEPTEMBER 30, 2022

Line No	Estimated Revenues	Disc Sales					Total
		General Fund	Tax	Building Fund	Water Fund	Sewer Fund	
1	Taxes:						
2	Property Taxes	\$ 9,623,432	\$ -	\$ -	\$ -	\$ -	\$ 9,623,432
3	Franchise Fees	787,073	-	-	-	-	787,073
4	Sales & Use Tax	250,071	355,923	-	-	-	605,995
5	Inter-Governmental	559,938	-	-	-	-	559,938
6	Miscellaneous Revenues						
7	Misc Revenue	116,907	-	-	-	-	116,907
8	Charges for Service	624,271	-	1,597,551	2,834,379	1,370,646	6,426,848
9	Investment Earnings	6,682	224	1,046	2,330	1,494	11,775
10	Fines & Forfeitures	6,577	-	74,850	-	-	81,427
11	Rents & Leases	76,858	-	-	-	-	76,858
12	Total Revenues	\$ 12,051,810	\$ 356,147	\$ 1,673,447	\$ 2,836,709	\$ 1,372,140	\$ 18,290,252
13	Other Resources:						
14	Grants	19,229.76	-	-	287,241	693,431	999,902
15	Intra-Governmental	735,000	-	54,996	1,259,440	-	2,049,436
16	Other Sources	68,661	-	-	-	-	68,661
17	Reserves	-	-	-	-	-	-
18	Total Sources	\$ 12,874,700	\$ 356,147	\$ 1,728,443	\$ 4,383,390	\$ 2,065,571	\$ 21,408,251
		-	-	-	-	-	-
	Expenditures, Uses						
19	General Government	\$ 2,198,312					\$ 2,198,312
20	Public Safety	8,047,117		1,063,094			9,110,210
21	Culture / Recreation	399,303					399,303
22	Public Works	298,726					298,726
23	Sanitation / Solid Waste	449,221					449,221
24	Post Office	113,633					113,633
25	Enterprise Funds (Utilities)				2,034,142	1,067,874	3,102,016
26	Capital Outlay	212,117	335,355	68,639	136,611	-	752,722
27	Total Expenditures	\$ 11,718,429	\$ 335,355	\$ 1,131,732	\$ 2,170,753	\$ 1,067,874	\$ 16,424,144
28							
29	Other Uses						
30	Debt Service	52,624	-	-	1,543,769	-	1,596,392
31	Transfers	1,094,436	-	185,000	550,000	220,000	2,049,436
32	Total Expenditures & Other Uses	\$ 12,865,490	\$ 335,355	\$ 1,316,732	\$ 4,264,521	\$ 1,287,874	\$ 20,069,972
33	Net	\$ 9,210	\$ 20,792	\$ 411,711	\$ 118,869	\$ 777,697	\$ 1,338,278
		-	-	-	-	-	-
	From	To	Amount				
35	Building Fund	General Fund	185,000	Cover OH Allocation			
35	Water Fund	General Fund	550,000	Cover OH Allocation			
36			735,000				
37	Sewer Fund	Water Fund	220,000	Cover Water Dept portion of Sewer Activity			
38	General Fund	Water Fund	1,039,440	Debt Service in Ad Valorem Taxes			
39			1,259,440				
40	General Fund	Building Fund	54,996	Building Dept Portion of Zoning & Review Activity			
41	Total Transfers		2,049,436				

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FY 2023 Q1



BUDGET TO ACTUALS

25%

TOWN OF HIGHLAND BEACH FLORIDA BUDGET vs REVENUE & EXPENDITURE REPORT

Revenues

Line No	Fund/Dept	Budget	Budget To Dec 31, 2022	Actuals Up To Dec 31, 2022	Budget vs Actuals		Notes
					\$ Var	% Var	
1	General Fund						
2	Property Taxes	\$10,774,296	\$ 2,693,574	\$ 8,281,545	\$ 5,587,971	207%	Typically rec 70-80% during 1st Q
3	Franchise Fees	756,000	189,000	136,467	(52,533)	-28%	Gap will close between 2nd & 3rd Q
4	Sales & Use Tax	240,000	60,000	48,343	(11,657)	-19%	Gap will close between 2nd & 3rd Q
5	Inter-Governmental	561,449	140,362	108,975	(31,388)	-22%	Gap will close between 2nd & 3rd Q
6	Total Tax Revenue	12,331,745	3,082,936	8,575,330	5,492,394	178%	
7	Misc Revenue	5,500	1,375	-	(1,375)	-100%	
8	Charges for Service	662,000	165,500	153,667	(11,833)	-7%	
9	Investment Earnings	80,500	20,125	63,493	43,368	215%	Investments doing better
10	Fines & Forfeitures	5,500	1,375	3,185	1,810	132%	
11	Rents & Leases	75,000	18,750	9,151	(9,599)	-51%	
12	Total Misc Revenue	828,500	207,125	229,496	22,371	11%	
13	Grants	19,230	4,808	-	(4,808)	-100%	Grant comes in Jan
14	Intra-Governmental	850,000	212,500	225,001	12,501	6%	
15	Other Sources	3,000	750	2,238	1,488	198%	
16	Reserves	1,162,524	290,631	-	(290,631)	-100%	No Reserves needed during 1st Q
17	Other Revenue	2,034,754	508,689	227,239	(281,450)	-55%	
18	General Fund-Total	15,194,999	3,798,750	9,032,064	5,233,315	138%	
19	Disc Sales Tax Fud	430,000	107,500	57,886	(49,614)	-46%	Gap will close between 2nd & 3rd Q
20	Building Fund	1,823,434	455,859	468,602	12,744	3%	
21	Water Fund	4,843,140	1,210,785	1,038,391	(172,394)	-14%	To pick up for Feb & April billing
22	Sewer Fund	1,782,692	445,673	419,186	(26,487)	-6%	To pick up for Feb & April billing
23	Other Funds-Total	8,879,266	2,219,817	1,984,066	(235,751)	-11%	
24	Total	\$24,074,265	\$ 6,018,566	\$ 11,016,130	\$ 4,997,564	83%	

Expenditures

Line No	Fund/Dept	Budget	Budget To Dec 31, 2022	Actuals Up To Dec 31, 2022	Budget vs Actuals		
					\$ Var	% Var	
25	General Fund	\$15,194,999	\$ 3,798,750	\$ 3,615,171	\$ (183,579)	-5%	
26	Town Commission	198,646	49,662	60,830	11,168	22%	Food Truck Events during 1st Q
27	Town Manager	563,537	140,884	127,180	(13,704)	-10%	
28	Town Clerk	431,582	107,896	93,448	(14,448)	-13%	
29	Finance	624,754	156,189	132,734	(23,455)	-15%	
30	Legal	200,000	50,000	9,392	(40,608)	-81%	
31	Public Works	383,438	95,860	71,833	(24,026)	-25%	
32	Post Office	156,972	39,243	33,529	(5,714)	-15%	
33	Shared Support	628,459	157,115	162,968	5,853	4%	Annual contracts booked in Q1
34	Police	3,016,529	754,132	773,604	19,472	3%	Annual Police Comm Contrct
35	Fire Rescue	7,013,370	1,753,343	1,672,919	(80,424)	-5%	
36	Solid Waste	492,235	123,059	114,169	(8,890)	-7%	
37	Library	459,958	114,990	112,435	(2,554)	-2%	
38	Other Uses (Contg)	25,000	6,250	-	(6,250)	-100%	
39	Transfers Out	1,000,519	250,130	250,130	0	0%	
40	General Fund-Total	15,194,999	3,798,750	3,615,171	(183,579)	-5%	
41	Discretionary Sales Tax Fund	430,000	107,500	92,811	(14,689)	-14%	
42	Building Fund	1,823,434	455,859	343,665	(112,193)	-25%	
43	Water Fund	4,843,140	1,210,785	1,035,505	(175,280)	-14%	
44	Sewer Fund	1,782,692	445,673	257,049	(188,624)	-42%	
45	Other Funds-Total	8,879,266	2,219,817	1,729,030	(490,786)	-22%	
46	Total	\$24,074,265	\$ 6,018,566	\$ 5,344,201	(674,365)	-11%	
47		-	-	\$ 5,671,929			



ACTUALS BY FUND

TOWN OF HIGHLAND BEACH FLORIDA ALL FUNDS SUMMARY REPORT FOR DECEMBER 31, 2022

Line No	Estimated Revenues	Disc Sales					Total
		General Fund	Tax	Building Fund	Water Fund	Sewer Fund	
1	Taxes:						
2	Property Taxes	\$ 8,281,545	\$ -	\$ -	\$ -	\$ -	\$ 8,281,545
3	Franchise Fees	136,467	-	-	-	-	136,467
4	Sales & Use Tax	48,343	54,922	-	-	-	103,265
5	Inter-Governmental	108,975	-	-	-	-	108,975
6	Miscellaneous Revenues						
7	Misc Revenue	-	-	-	-	-	-
8	Charges for Service	153,667	-	431,478	719,241	399,932	1,704,317
9	Investment Earnings	63,493	2,964	13,794	25,684	19,254	125,190
10	Fines & Forfeitures	3,185	-	9,580	-	-	12,765
11	Rents & Leases	9,151	-	-	-	-	9,151
12	Total Revenues	\$ 8,804,826	\$ 57,886	\$ 454,852	\$ 744,925	\$ 419,186	\$ 10,481,675
13	Other Resources:						
14	Grants	-	-	-	-	-	-
15	Intra-Governmental	225,001	-	13,750	291,380	-	530,131
16	Other Sources	2,238	-	-	2,087	-	4,324
17	Reserves	-	-	-	-	-	-
18	Total Sources	\$ 9,032,064	\$ 57,886	\$ 468,602	\$ 1,038,391	\$ 419,186	\$ 11,016,130
		-	-	-	-	-	-
	Expenditures, Uses						
19	General Government	\$ 578,098					\$ 578,098
20	Public Safety	2,210,174		256,164			2,466,338
21	Culture / Recreation	112,435					112,435
22	Public Works	71,833					71,833
23	Sanitation / Solid Waste	114,169					114,169
24	Post Office	33,529					33,529
25	Enterprise Funds (Utilities)				497,081	202,049	699,130
26	Capital Outlay	244,802	92,811	-	13,618	-	351,231
27	Total Expenditures	\$ 3,365,041	\$ 92,811	\$ 256,164	\$ 510,699	\$ 202,049	\$ 4,426,764
28							
29	Other Uses						
30	Debt Service	-	-	-	387,306	-	387,306
31	Transfers	250,130	-	87,501	137,500	55,000	530,131
32	Total Expenditures & Other Uses	\$ 3,615,171	\$ 92,811	\$ 343,665	\$ 1,035,505	\$ 257,049	\$ 5,344,201
33	Net	\$ 5,416,894	\$ (34,925)	\$ 124,937	\$ 2,886	\$ 162,137	\$ 5,671,929
		-	-	-	-	-	-
	From	To	Amount				
35	Building Fund	General Fund	87,501	Cover OH Allocation			
35	Water Fund	General Fund	137,500	Cover OH Allocation			
36			225,001				
37	Sewer Fund	Water Fund	55,000	Cover Water Dept portion of Sewer Activity			
38	General Fund	Water Fund	236,380	Debt Service in Ad Valorem Taxes			
39			291,380				
40	General Fund	Building Fund	13,750	Building Dept Portion of Zoning & Review Activity			
41	Total Transfers		530,131				

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