



**BUDGET TO ACTUALS**  
**TOWN OF HIGHLAND BEACH BUDGET vs REVENUE & EXPEND**

DESCRIPTION	2025-26 BUDGET	ACTUALS TO	FULL YR BUDGET vs ACTUALS	
		01/31/2026	\$ VAR	% VAR
<b>REVENUES</b>				
PROPERTY TAXES	14,150,000.00	11,834,471.02	2,315,528.98	84%
FRANCHISE FEES	577,990.00	202,979.02	375,010.98	35%
SALES AND USE TAX	499,844.00	169,114.43	330,729.57	34%
INTER-GOVERNMENTAL	691,936.00	201,781.64	490,154.36	29%
<b>TOTAL TAX REVENUES</b>	<b>15,919,770.00</b>	<b>12,408,346.11</b>	<b>3,511,423.89</b>	<b>78%</b>
CHARGES FOR SERVICES	1,418,500.00	482,530.49	935,969.51	34%
FINES AND FORFEITURES	30,361.00	5,926.68	24,434.32	20%
MISCELLANEOUS REVENUES	10,000.00	1,018.03	8,981.97	10%
INVESTMENT EARNINGS	510,000.00	153,633.64	356,366.36	30%
RENTS AND LEASES	58,000.00	21,280.15	36,719.85	37%
	2,026,861.00	664,388.99	1,362,472.01	33%
GRANTS	22,292.00	25,000.00	(2,708.00)	112%
INTRA-GOVERNMENTAL	1,250,000.00	416,666.66	833,333.34	33%
	1,272,292.00	441,666.66	830,625.34	35%
<b>TOTAL GENERAL FUND REVENUES</b>	<b>19,218,923.00</b>	<b>13,514,401.76</b>	<b>5,704,521.24</b>	<b>70%</b>
DISC SALES TAX FUND	137,000.00	134,376.89	2,623.11	98%
BUILDING FUND	2,510,350.00	1,239,136.20	1,271,213.80	49%
WATER FUND	4,273,064.00	1,452,699.80	2,820,364.20	34%
SEWER FUND	2,418,000.00	728,566.42	1,689,433.58	30%
APPROPRIATION FROM RESERVE	3,684,065.00	0.00	3,684,065.00	0%
PRIOR YR POs C/F	828,461.98	0.00	828,461.98	0%
<b>OTHER FUNDS REVENUE-TOTAL</b>	<b>13,850,940.98</b>	<b>3,554,779.31</b>	<b>10,296,161.67</b>	<b>26%</b>
<b>TOTAL REVENUES</b>	<b>33,069,863.98</b>	<b>17,069,181.07</b>	<b>16,000,682.91</b>	<b>52%</b>
<b>EXPENDITURES</b>				
<b>GENERAL FUND EXPENDITURES</b>				
TOWN COMMISSION				
PERSONNEL SERVICES	100,000.00	32,216.76	67,783.24	32%
OPERATING EXPENSES	279,200.00	129,334.59	149,865.41	46%
	379,200.00	161,551.35	217,648.65	43%
TOWN MANAGER				
PERSONNEL SERVICES	536,211.00	178,115.77	358,095.23	33%
OPERATING EXPENSES	271,230.00	38,259.32	232,970.68	14%
	807,441.00	216,375.09	591,065.91	27%
TOWN CLERK				
PERSONNEL SERVICES	337,000.00	114,613.62	222,386.38	34%
OPERATING EXPENSES	117,191.00	26,468.23	90,722.77	23%
CAPITAL OUTLAY	4,200.00	0.00	4,200.00	0%
	458,391.00	141,081.85	317,309.15	31%
FINANCE				
PERSONNEL SERVICES	185,500.00	61,135.68	124,364.32	33%
OPERATING EXPENSES	252,250.00	64,067.14	188,182.86	25%
	437,750.00	125,202.82	312,547.18	29%
PUBLIC WORKS				
PERSONNEL SERVICES	95,000.00	9,636.61	85,363.39	10%
OPERATING EXPENSES	456,700.00	95,720.54	360,979.46	21%
CAPITAL OUTLAY	267,061.25	114,605.00	152,456.25	43%
	818,761.25	219,962.15	598,799.10	27%



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<b>DESCRIPTION</b>	<b>2025-26 BUDGET</b>	<b>ACTUALS TO</b>	<b>FULL YR BUDGET vs ACTUALS</b>	
		<b>01/31/2026</b>	<b>\$ VAR</b>	<b>% VAR</b>
<b>SHARED SUPPORT</b>				
PERSONNEL SERVICES	310,750.00	105,553.80	205,196.20	34%
OPERATING EXPENSES	382,000.00	140,312.29	241,687.71	37%
CAPITAL OUTLAY	184,000.00	78,363.96	105,636.04	43%
	<u>876,750.00</u>	<u>324,230.05</u>	<u>552,519.95</u>	<u>37%</u>
<b>POLICE DEPARTMENT</b>				
PERSONNEL SERVICES	4,582,000.00	1,393,825.91	3,188,174.09	30%
OPERATING EXPENSES	618,717.03	273,571.22	345,145.81	44%
CAPITAL OUTLAY	776,518.58	171,961.22	604,557.36	22%
	<u>5,977,235.61</u>	<u>1,839,358.35</u>	<u>4,137,877.26</u>	<u>31%</u>
<b>FIRE RESCUE</b>				
PERSONNEL SERVICES	5,522,000.00	1,895,443.16	3,626,556.84	34%
OPERATING EXPENSES	821,703.24	173,088.79	648,614.45	21%
CAPITAL OUTLAY	84,500.00	0.00	84,500.00	0%
	<u>6,428,203.24</u>	<u>2,068,531.95</u>	<u>4,359,671.29</u>	<u>32%</u>
<b>SOLID WASTE</b>				
	<u>1,150,625.00</u>	<u>394,977.48</u>	<u>755,647.52</u>	<u>34%</u>
<b>LIBRARY</b>				
PERSONNEL SERVICES	429,000.00	152,098.60	276,901.40	35%
OPERATING EXPENSES	84,350.00	23,087.11	61,262.89	27%
CAPITAL OUTLAY	16,000.00	0.00	16,000.00	0%
	<u>529,350.00</u>	<u>175,185.71</u>	<u>354,164.29</u>	<u>33%</u>
<b>INTERFUND TRANSFERS</b>				
DEBT SERVICE	55,000.00	18,333.00	36,667.00	33%
RESERVE FOR CONTINGENCY	677,961.00	225,986.96	451,974.04	33%
	<u>972,946.00</u>	<u>0.00</u>	<u>972,946.00</u>	<u>0%</u>
<b>TOTAL GEN FUND EXPENDITURES</b>	<b>19,569,614.10</b>	<b>5,910,776.76</b>	<b>13,658,837.34</b>	<b>30%</b>
<b>DISC SALES TAX EXPENDITURES</b>				
Net CAPITAL OUTLAY	557,081.30	55,056.67	502,024.63	10%
OPERATING EXPENSES	54,095.62	1,834.10	52,261.52	3%
	<u>611,176.92</u>	<u>56,890.77</u>	<u>554,286.15</u>	<u>9%</u>
<b>BUILDING DEPT EXPENDITURES</b>				
PERSONNEL SERVICES	999,500.00	312,409.96	687,090.04	31%
OPERATING EXPENSES	724,210.00	192,342.38	531,867.62	27%
CAPITAL OUTLAY	706,500.00	51,420.64	655,079.36	7%
TRANSFERS	700,000.00	233,333.33	466,666.67	33%
	<u>3,130,210.00</u>	<u>789,506.31</u>	<u>2,340,703.69</u>	<u>25%</u>
<b>WATER DEPT EXPENDITURES</b>				
PERSONNEL SERVICES	1,545,000.00	519,343.49	1,025,656.51	34%
OPERATING EXPENSES	1,613,000.00	386,415.87	1,226,584.13	24%
CAPITAL OUTLAY	727,670.29	11,736.47	715,933.82	2%
DEBT SERVICE	810,769.00	270,266.68	540,502.32	33%
TRANSFERS	550,000.00	183,333.32	366,666.68	33%
OTHER USES	46,000.00	0.00	46,000.00	0%
	<u>5,292,439.29</u>	<u>1,371,095.83</u>	<u>3,921,343.46</u>	<u>26%</u>
<b>SEWER DEPT EXPENDITURES</b>				
OPERATING EXPENSES	1,947,244.67	409,824.38	1,537,420.29	21%
CAPITAL OUTLAY	2,299,179.00	457,965.20	1,841,213.80	20%
TRANSFERS	220,000.00	73,333.32	146,666.68	33%
	<u>4,466,423.67</u>	<u>941,122.90</u>	<u>3,525,300.77</u>	<u>21%</u>
<b>OTHER FUNDS EXPENDITURE-TOTAL</b>	<b>13,500,249.88</b>	<b>3,158,615.81</b>	<b>10,341,634.07</b>	<b>23%</b>
<b>TOTAL EXPENDITURES</b>	<b>33,069,863.98</b>	<b>9,069,392.57</b>	<b>24,000,471.41</b>	<b>27%</b>
<b>TOWN OF REVENUES &amp; EXPENDITURES</b>	<b>0.00</b>	<b>7,999,788.50</b>	<b>(7,999,788.50)</b>	

## BUDGET REPORT

### NOTES

Most Ad-Valorem Tax Rec'd Q1

Police Donation  
Lower int rate 2026vs2025  
T-Mobile Tower lease

Police Grant  
Fund Transfers

Last distr 12/31/25.

\$1.738 Mil App from Reserve

Mutiple Funds: Disc \$380K,Bldg  
\$620K,Water \$947K, \$1.74M

incr for Community events

Incl Legal Exp

Employee on leave

Old Fire House restoration

## BUDGET REPORT

### NOTES

IT Equip+Software upgrade

PD Marine Doc Construction

Transfer to Bldg Dept  
Fire Station Loan  
Appropriation to Reserve

Axon , Sewer lining Proj

Bldg Dept renovations incl new  
roof.  
Admin fees to Gen Fund

\$1.2MII for Sewer treatment  
Sewer Relining Project