



Preliminary FY 2026 Operating Budget

June 17, 2025



"Budgeting to Protect Our 3 Miles of Paradise"



FY 2026 Preliminary Budget Overview

- Maintain Total Millage Rate at 3.5875
 - Recognized an 6.7% increase in Taxable Value (Property Appraiser)
- Capital Focused
 - General Fund \$2.6 Million
 - Discretionary Sales Surtax Fund \$517,000
 - Building Fund \$706,500
 - Water Fund \$675,000
 - Sewer Fund \$2.1 Million
- Funding of salaries and benefits
 - Assumed healthcare and related insurance increase of 7%
 - Staff Compensation estimated at 5%
 - Health Insurance estimated at 10%
- General Insurance Increased at 7-10%
- Slight Increase In Building Fund Transfers to General Fund
- Water and Sewer Rates increase by 5% (Down from 8%)



FY 2024/2025 Accomplishments

- Fire Rescue Department – Operations Commenced
- Marine Accessory Structures Ordinance
- Home Based Occupation Ordinance
- Police Assigned Vehicle Program
- Lift Station No. 3 Reconstruction
- Water Treatment Plant Upgrades and Replacements
- Lift Station No. 1 Pumps
- Bel Lido Bridge Repair



FY 2025 / 2026 Strategic Projects/Initiatives

- PD Marine Docking Facility
- PD Real Time Security Center/ New Entrance
- Embedded Crosswalk Lighting
- Sanitary Sewer Lining Projects
- Lift Station No. 2 Rehabilitation
- Comprehensive Plan Update
- Old Fire Station Reconstruction
- CIP Projects:
 - New roof/Windows (BLDG/WTP)
 - Repaving Campus/Landscape Enhancements/ADA Upgrades
 - HVAC Chiller
 - WTP R&R (Acid Bulk/Day Tank, Mezzanine, Well No. 8 Study)



FY 2026 Preliminary Millage Rate

- Proposed Operating Millage Rate **3.4159 Mills**
- Proposed Debt Service Millage Rate 0.1716 Mills
(Fire)
- Combined Proposed Millage **3.5875 Mills**

Maintained millage rate since October 1, 2022 (FY2023)



Town's Preliminary Tax Rate

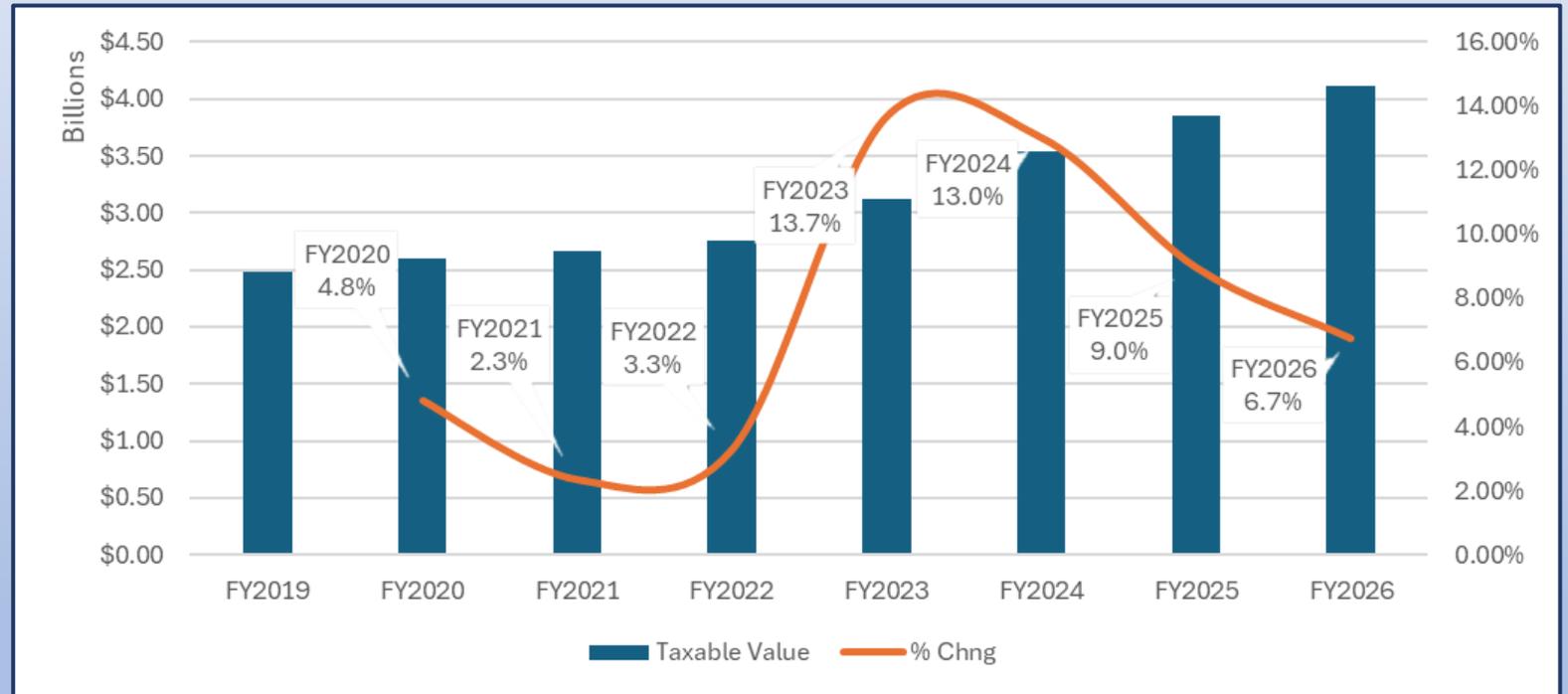
- Small Increase in Operating Millage of 0.34% Due to Normal Increases in Cost, offset by utilizing Reserves for increased Capital Spending.
- Fire Debt Service decreased by -6.31%, primarily due to the general increase in Taxable Values.
- Eliminated Water Fund Debt Millage Transfer from GF In FY2025





Town's Taxable Assessed Value

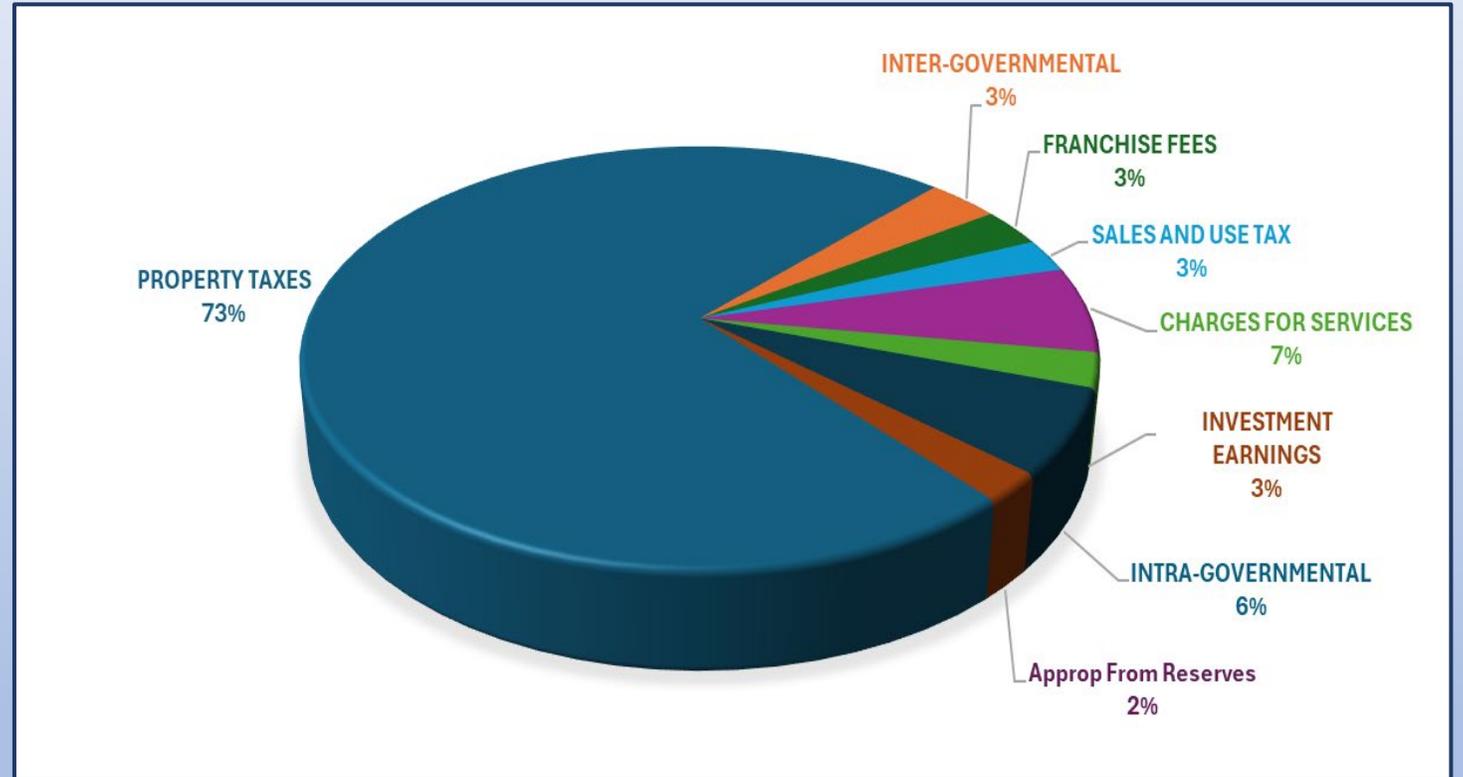
- Steep Incline to a gradual decrease
- \$4.1B in Taxable Assessed Value
- 7.54% Average increase in Taxable Assessed Value from FY2020 to FY2026





Preliminary FY2026 General Fund Revenues

- FY2025 General Fund Budgeted Revenues are estimated to be approximately \$18.1M
- FY2026 General Fund Revenues are estimated to be \$19.5M
 - 73% From Property Taxes
 - 2% from Appropriation from Reserves (For Capital)





Preliminary FY2026 General Fund Revenues (Cont.)

- Overall General Fund Revenues will increase by approximately 5.6% as compared to our FY2025 Budget.
 - Increase in Property Taxable Value account for 87% of the increase.
 - 7% Increase in Solid Waste per Contract (Garbage Collection Fees)
 - Decrease in Grant Funds (ARPA).
- Increase in Appropriations from Reserves Capital Projects are needed to maintain a balanced budget and maintain millage rate

CATEGORY	FY2024	FY2025	April	FY2025	FY2026	FY2026 vs FY2025 Budget	
	Actuals	Budget	FY2025 YTD	Estimate	Proposed	\$ Change	% Change
PROPERTY TAXES	\$ 12,246,292	\$ 13,243,591	\$ 12,820,140	\$ 13,236,706	\$ 14,150,000	906,409	6.8%
INTER-GOVERNMENTAL	626,478	686,900	346,953	586,952	667,936	(18,964)	-2.8%
FRANCHISE FEES	562,460	525,000	311,623	541,144	577,990	52,990	10.1%
SALES AND USE TAX	504,550	515,000	277,099	470,930	499,844	(15,156)	-2.9%
GRANTS	1,522,699	483,324	491,595	485,565	46,292	(437,032)	-90.4%
CHARGES FOR SERVICES	1,080,187	1,111,000	698,686	1,220,271	1,281,327	170,327	15.3%
FINES AND FORFEITURES	12,726	14,800	26,603	27,638	30,361	15,561	105.1%
INVESTMENT EARNINGS	749,710	505,000	251,590	391,706	510,000	5,000	1.0%
RENTS AND LEASES	69,004	56,000	36,524	56,000	58,000	2,000	3.6%
INTRA-GOVERNMENTAL	1,050,000	1,050,000	525,000	1,050,000	1,250,000	200,000	19.0%
MISCELLANEOUS REVENUES	23,487	30,000	32,267	44,510	10,000	(20,000)	-66.7%
OTHER FINANCING SOURCES	5,032,746	-	-	-	-	-	0.0%
APPROP FROM RESERVES	-	251,834	-	-	428,516	176,682	70.2%
	\$ 23,480,339	\$ 18,472,449	\$ 15,818,080	\$ 18,111,422	\$ 19,510,266	\$ 1,037,817	5.6%



Preliminary FY 2026 General Fund Expenditures

- Increase in Personal Cost related to:
 - Cost of living wage adjustments assumed at 5%
 - Health Insurance and Retirement Contributions increases
- Increase in Operating Expense related to Repair & Maintenance and Fire Rescue
- Increase in Capital Outlay
- Decrease in Appropriation to Reserves to Fund Capital Program

CATEGORY	FY2024	FY2025	April	FY2025	FY2026	FY2026 vs FY2025 Budget	
	Actuals	Budget	YTD	Estimate	Proposed	\$ Change	\$ Change
PERSONAL SERVICES	\$ 8,174,255	\$ 11,101,000	\$ 6,179,318	\$ 10,604,709	\$ 11,720,750	\$ 619,750	5.6%
OPERATING EXPENSES	6,332,495	3,929,954	2,203,396	3,861,836	4,376,855	\$ 446,901	11.4%
CAPITAL OUTLAY	6,552,714	2,054,409	825,467	2,059,226	2,604,700	\$ 550,291	26.8%
DEBT SERVICE	677,719	677,961	338,981	677,961	677,961	-	0.0%
TRANSFERS	506,753	55,000	27,498	54,996	55,000	-	0.0%
CONTINGENCY	-	19,000	-	19,000	75,000	\$ 56,000	100.0%
APPROP TO RESERVES	1,236,403	635,125	-	833,695	-	\$ (635,125)	-100.0%
	\$ 23,480,339	\$ 18,472,449	\$ 9,574,660	\$ 18,111,422	\$ 19,510,266	\$ 1,037,817	5.6%





Preliminary FY2025 General Fund Expenditures (Cont.)

- Public Safety Departments accounts for 63% of the General Fund Preliminary Budget.
- Moved Legal Expenditures into Town Manager Department
- Closed Post in June 2024
- Moved Staff from Finance to Shared Services.

DEPT	FY2024	FY2025	April		FY2026	FY2026 vs FY2025 Budget	
	Actuals	Budget	FY2025 YTD	FY2025 Estimate	Proposed	\$ Change	% Change
TOWN COMMISSION	\$ 203,714	\$ 343,685	\$ 233,885	\$ 321,240	\$ 379,200	35,515	10.3%
TOWN MANAGER	663,115	753,385	361,407	638,201	767,900	14,515	1.9%
TOWN CLERK	335,440	482,513	232,646	430,463	446,130	(36,383)	-7.5%
FINANCE	598,575	636,000	352,649	658,376	437,750	(198,250)	-31.2%
LEGAL	84,147	-	-	-	-	-	0.0%
PUBLICWORKS	396,097	1,506,660	364,968	1,497,332	1,751,700	245,040	16.3%
POST OFFICE	100,854	-	-	-	-	-	0.0%
SHARED SERVICES	683,787	690,634	379,785	682,187	876,750	186,116	26.9%
POLICE	3,432,301	5,313,579	3,100,969	5,131,399	6,102,400	788,821	14.8%
FIRE RESCUE	13,144,057	5,789,906	3,302,634	5,637,324	6,260,500	470,594	8.1%
SOLID WASTE	967,663	1,075,350	612,657	1,046,432	1,150,625	75,275	7.0%
LIBRARY	452,177	493,651	266,581	482,816	529,350	35,699	7.2%
DEBT SERVICE	677,719	677,960	338,981	677,961	677,961	1	0.0%
INTERFUND TRANSFERS	506,753	55,000	27,498	54,996	55,000	-	0.0%
RESERVE FOR CONTINGENCY	-	19,000	-	19,000	75,000	56,000	294.7%
APPROP TO RESERVES	1,233,940	635,126	-	833,695	-	(635,126)	-100.0%
	\$ 23,480,339	\$ 18,472,449	\$ 9,574,660	\$ 18,111,422	\$ 19,510,266	\$ 1,037,817	5.6%



Preliminary FY2026 General Fund Balance

- Fund Balance continues to remain healthy.
- Town continues to maintain a nice balance of Unrestricted and Restricted Funds.



Fund Balance		
	FY2025	FY2026
Beg Balance	\$ 8,319,124	\$ 9,152,819
+ Approp to Resv	833,695	-
- Approp From Resv	-	(428,516)
Estimated Ending Balance	<u>\$ 9,152,819</u>	<u>\$ 8,724,303</u>

		% of Total
Budget Stabilization Polic	\$ 2,823,230	32%
Disaster Recovery Policy	\$ 2,823,230	32%
Fire Rescue	\$ 250,000	3%
Unassigned	\$ 2,827,844	32%
Total	<u>\$ 8,724,303</u>	<u>100%</u>



Preliminary FY2026 Discretionary Sales Surtax Fund

- Get Ready!
This Source of Funds End December 31, 2025.

Sources of Revenue CATEGORY	FY2024	FY2025	April	FY2025	FY2026	FY2026 vs FY2025 Budget	
	Actuals	Budget	FY2025	Estimate	Proposed	\$ Change	% Change
SALES AND USE TAX	\$ 428,043	\$ 415,000	\$ 247,839	\$ 429,115	\$ 107,000	(308,000)	-74.2%
INVESTMENT EARNINGS	28,262	36,000	18,354	29,340	30,000	(6,000)	-16.7%
APPROP FROM RESERVES	25,000	345,285	-	260,000	380,000	34,715	10.1%
	<u>\$ 481,305</u>	<u>\$ 796,285</u>	<u>\$ 266,193</u>	<u>\$ 718,456</u>	<u>\$ 517,000</u>	<u>\$ (279,285)</u>	<u>-35.1%</u>

Uses of Revenue CATEGORY	FY2024	FY2025	April	FY2025	FY2026	FY2026 vs FY2025 Budget	
	Actuals	Budget	FY2025	Estimate	Proposed	\$ Change	% Change
OPERATING EXPENSES	7,117	63,295	6,830	63,295	-	(63,295)	-100.0%
CAPITAL OUTLAY	429,526	732,990	377,549	637,014	417,500	(315,490)	-43.0%
CONTINGENCY	-	-	-	18,146	99,500	99,500	0.0%
APPROP TO RESERVES	44,662	-	-	-	-	-	0.0%
	<u>\$ 481,305</u>	<u>\$ 796,285</u>	<u>\$ 384,379</u>	<u>\$ 718,456</u>	<u>\$ 517,000</u>	<u>\$ (279,285)</u>	<u>-35.1%</u>

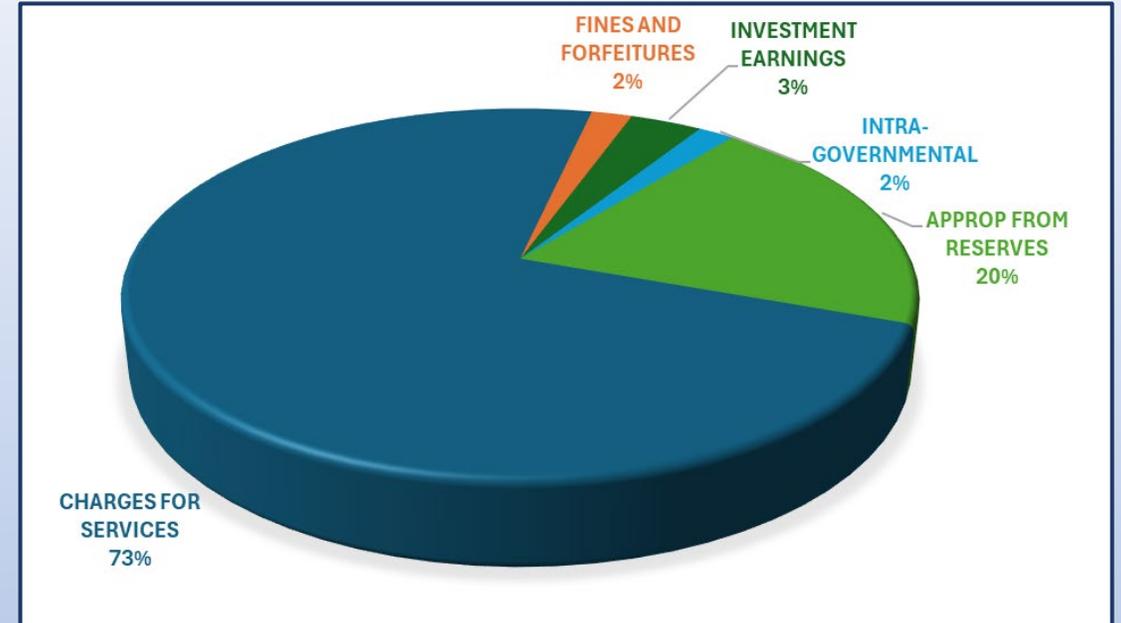
FUND BALANCE		
	FY2025	FY2026
Beg Balance	\$ 640,000	\$ 380,000
+ Approp to Resv	-	-
- Approp from Resv	(260,000)	(380,000)
Estimated Ending Balance	<u>\$ 380,000</u>	<u>\$ -</u>

Capital Expenditures		
Department	Proj Descr	Estimated Cost
Police Dept	AXON CAMERAS	86,500
Police Dept	FLOCK	31,000
PW	Crosswalk	300,000
		<u>\$ 417,500</u>



Preliminary FY2026 Building Department (Revenues)

- Charges for Services represent over 73% of total revenue associated with this fund. FY2026 Preliminary Budget is based on a conservative projection of FY2025 actuals.
- The Interlocal Agreement with Gulfstream continues to benefit this fund.
- Transfer from General Fund represents a fixed amount of allocated labor for planning and zoning activity .
- Use of Reserve Fund for Capital Improvements



CATEGORY	FY2024 Actuals	FY2025 Budget	April FY2025 YTD	FY2025 Estimate	FY2026 Proposed	FY2026 vs FY2025 Budget	
						\$ Change	% Change
CHARGES FOR SERVICES	\$ 2,368,164	\$ 1,973,350	\$ 1,725,021	\$ 2,437,271	\$ 2,283,350	\$ 310,000	15.7%
FINES AND FORFEITURES	52,201	43,000	62,649	110,235	62,000	19,000	44.2%
INVESTMENT EARNINGS	131,474	110,000	107,841	172,395	110,000	-	0.0%
INTRA-GOVERNMENTAL	55,000	55,000	27,498	55,000	55,000	-	0.0%
OTHER FINANCING SOURCES	7,371	-	-	-	-	-	-
APPROP FROM RESERVES	-	201,678	-	179,900	619,860	418,182	207.4%
	<u>\$ 2,614,210</u>	<u>\$ 2,383,028</u>	<u>\$ 1,923,009</u>	<u>\$ 2,954,802</u>	<u>\$ 3,130,210</u>	<u>\$ 747,182</u>	<u>31.4%</u>



Preliminary FY2026 Building Department (Expenditures)

- Overall, the budget increased by 31.4% as compared to FY2025 Budget.
- Operating Expenses increased based on our FY2026 estimates and general inflation increases.
- Personal Cost include a general Cost of living adjustment of 5% plus increases in cost of benefits
- Transfers to the General Fund Increase.
- Utilized some excess reserves to fund capital improvements

CATEGORY	FY2024	FY2025	April	FY2025	FY2026	FY2026 vs FY2025 Budget	
	Actuals	Budget	YTD	Estimate	Proposed	\$ Change	% Change
PERSONAL SERVICES	\$ 800,708	\$ 882,000	\$ 489,703	\$ 827,722	\$ 999,500	117,500	13.3%
OPERATING EXPENSES	539,722	578,928	348,237	600,339	724,210	145,282	25.1%
CAPITAL OUTLAY	67,418	422,100	6,310	422,100	706,500	284,400	67.4%
TRANSFERS	500,000	500,000	250,000	500,000	700,000	200,000	40.0%
APPROP TO RESERVES	706,362	-	-	424,740	-	-	0.0%
	\$ 2,614,210	\$ 2,383,028	\$ 1,094,250	\$ 2,774,902	\$ 3,130,210	\$ 747,182	31.4%





Preliminary FY2026 Building Department (Fund Balance) & Capital Expenditures

- Fund Balance continues to remain healthy.
- Use of excess reserves to fund capital improvements to office
- Maintaining healthy Days Operating Cash
- Increase Capital Expenditures in FY2026
 - Use some Excess Reserves
 - Enhance Appearance and Function of Building

Building Department Fund Balance		
	FY2025	FY2026
Beg Balance	\$ 3,598,977	\$4,023,717
+ Approp to Resv	424,740	-
- Approp from Resv		(619,860)
Estimated Ending Balance	\$ 4,023,717	\$3,403,857
Operating Days Cash	624	513
Fund Days Cash (Includes CapX)	529	397

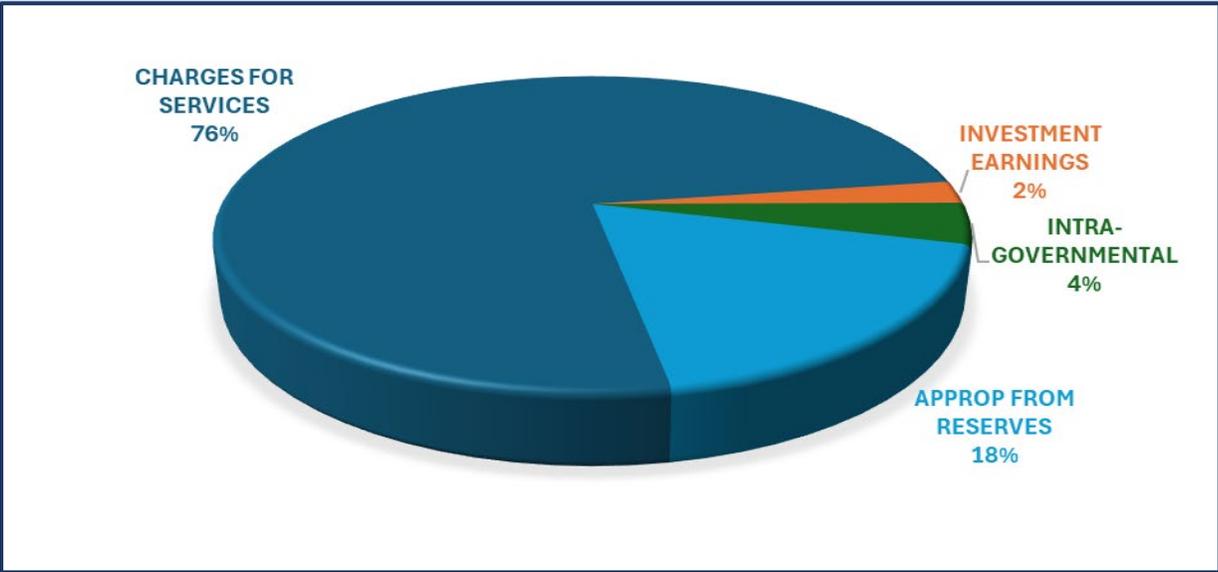
Capital Expenditures		
Department	Proj Descr	Estimated Cos
Building Dept	Roof	\$ 350,000
Building Dept	Entrance	250,000
Building Dept	Chillers	90,000
Building Dept	Other	16,500
		\$ 706,500



Preliminary FY2026 Water Fund (Revenues)

CATEGORY	FY2024	FY2025	April	FY2025	FY2026	FY2026 vs FY2025 Budget	
	Actuals	Budget	FY2025 YTD	Estimate	Proposed	\$ Change	% Change
CHARGES FOR SERVICES	\$ 3,433,654	\$ 3,702,396	\$ 1,839,260	\$ 3,641,539	\$ 3,933,064	230,668	6.2%
INVESTMENT EARNINGS	144,250	125,000	71,757	115,738	120,000	(5,000)	-4.0%
INTRA-GOVERNMENTAL	671,753	220,000	110,000	220,000	220,000	-	0.0%
APPROP FROM RESERVES	1,361,830	865,343	-	949,011	946,705	81,362	
MISCELLANEOUS REVENUES	6,243	-	-	-	-	-	0.0%
	\$ 5,617,730	\$ 4,912,739	\$ 2,021,017	\$ 4,926,289	\$ 5,219,769	\$ 307,030	6.2%

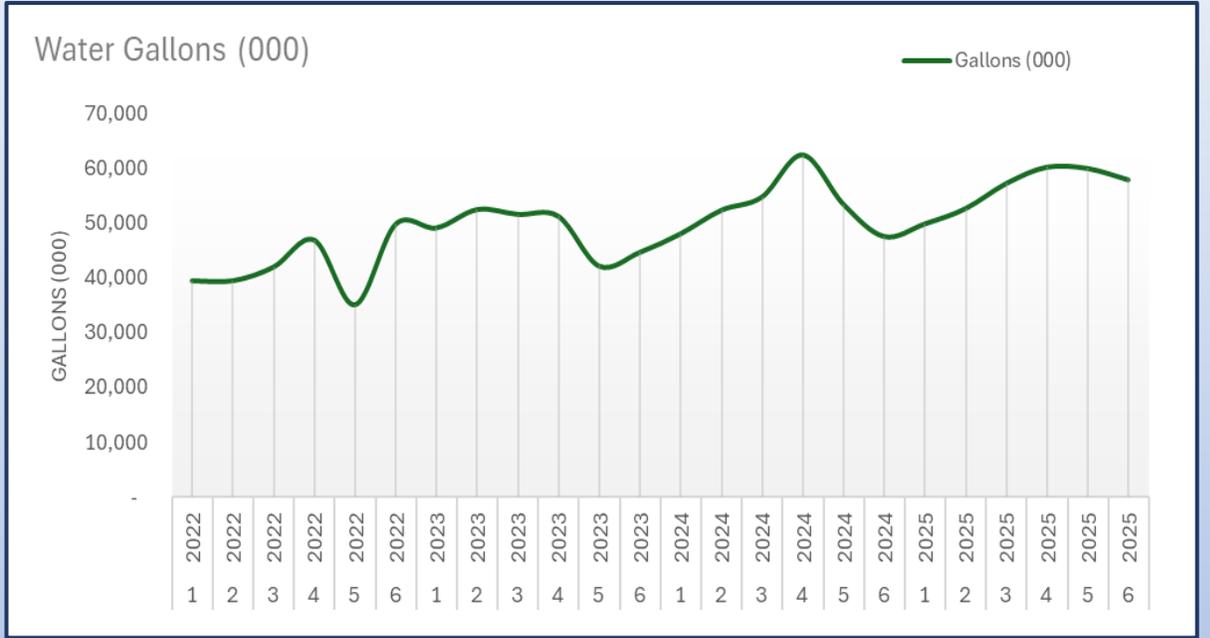
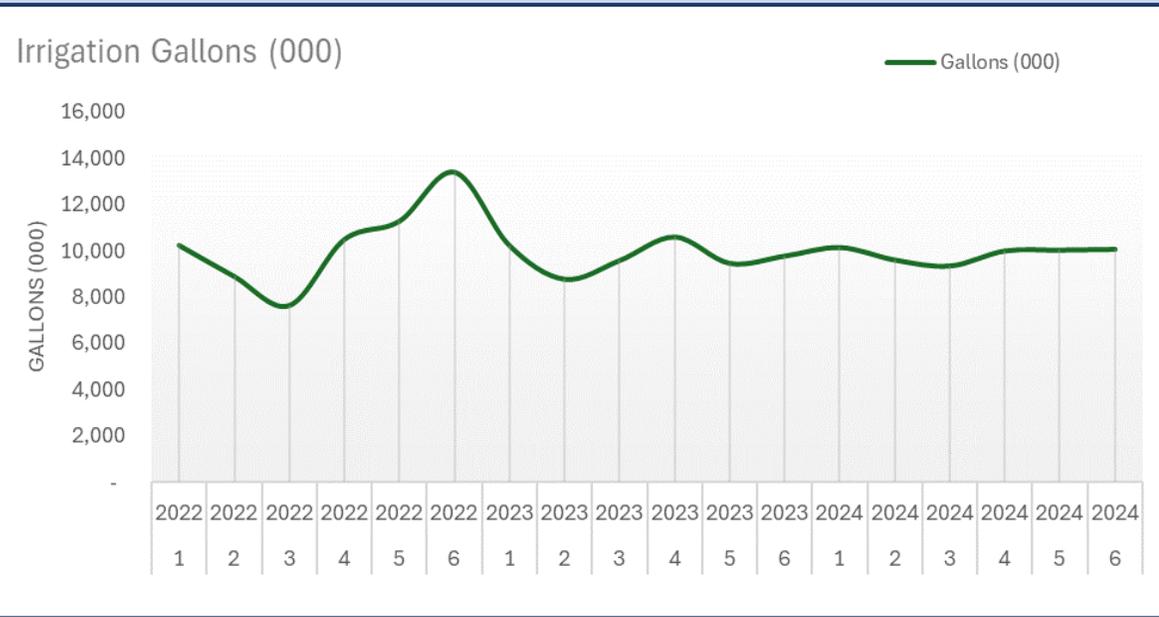
- Overall increase in revenues of 6.2% (primarily due to 5% rate increase and slight increase draw on reserves)





Preliminary FY2026 Water Fund (Revenue Data)

- Compared to the prior year (FY2024), Water **Usage** is up by 2.9% through the first 3 cycles of FY2025

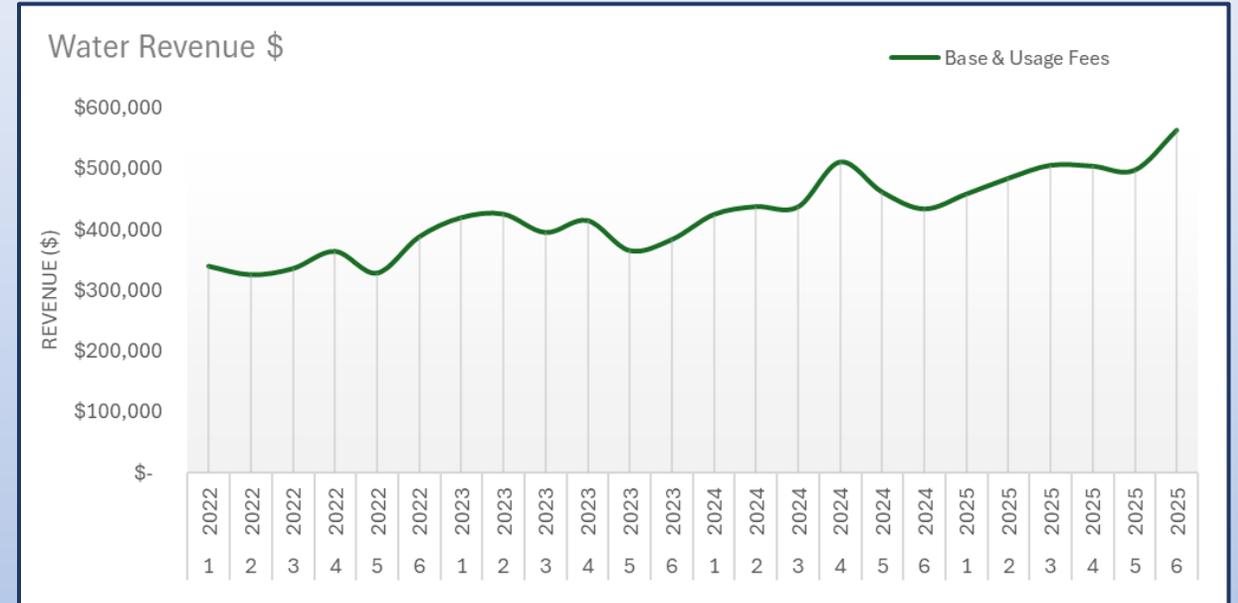
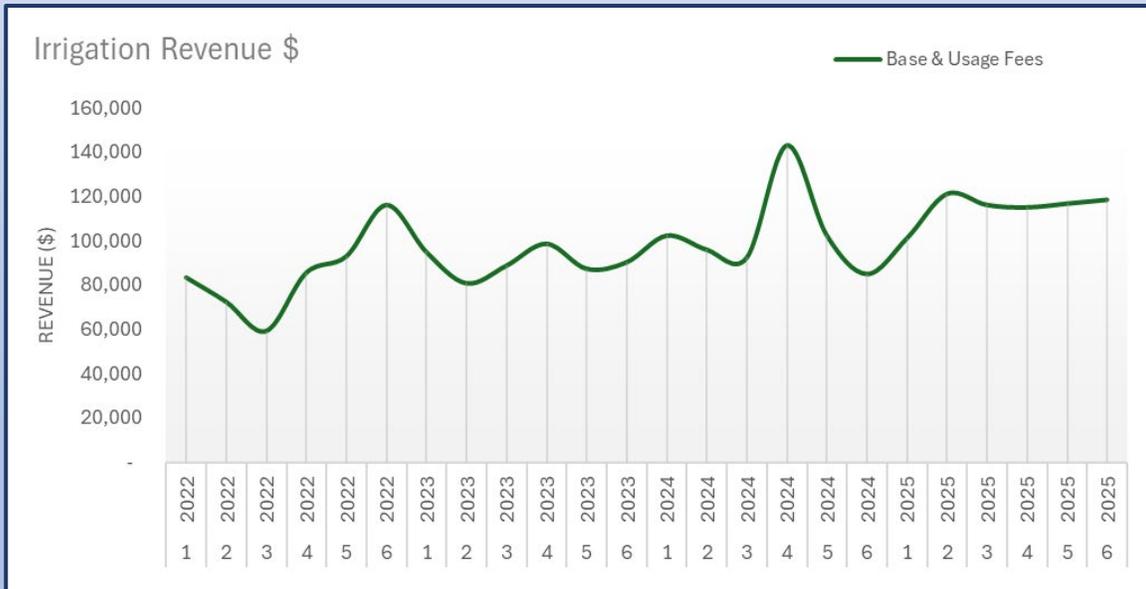


- Compared to the prior year (FY2024), Irrigation **Usage** is up by 7.4% through the first 3 cycles of FY2025



Preliminary FY2026 Water Fund (Revenue Data)

- Compared to the prior year (FY2024), **Water Revenue** is up by 11.5% through the first 3 cycles of FY2025



- Compared to the prior year (FY2024), **Irrigation Revenue** is up by 16.4% through the first 3 cycles of FY2025



Preliminary FY2026 Water Fund (Expenditures)

- 5% increase in Salaries & Related (Department is fully staffed).
- Preliminary Operations budget based on FY2025 projected expenditures.
- Slight increase in Capital Project Expenditures
- Overall increase in expenditures of 6.2% primarily increases in general costs, Insurance and chemicals.

CATEGORY	FY2024	FY2025	April	FY2025	FY2026	FY2026 vs FY2025 Budget	
	Actuals	Budget	YTD	Estimate	Proposed	\$ Change	% Change
PERSONAL SERVICES	\$ 1,247,203	\$ 1,369,000	\$ 761,368	\$ 1,303,745	\$ 1,541,000	172,000	12.6%
OPERATING EXPENSES	2,273,950	1,614,861	727,466	1,432,157	1,593,000	(21,861)	-1.4%
CAPITAL OUTLAY	344,549	543,109	387,591	804,619	675,000	131,891	24.3%
DEBT SERVICE	1,180,985	810,769	558,620	810,769	810,769	-	0.0%
TRANSFERS	550,000	550,000	275,000	550,000	550,000	-	0.0%
CONTINGENCY	21,043	25,000	-	25,000	50,000	25,000	100.0%
	\$ 5,617,730	\$ 4,912,739	\$ 2,710,045	\$ 4,926,289	\$ 5,219,769	\$ 307,030	6.2%

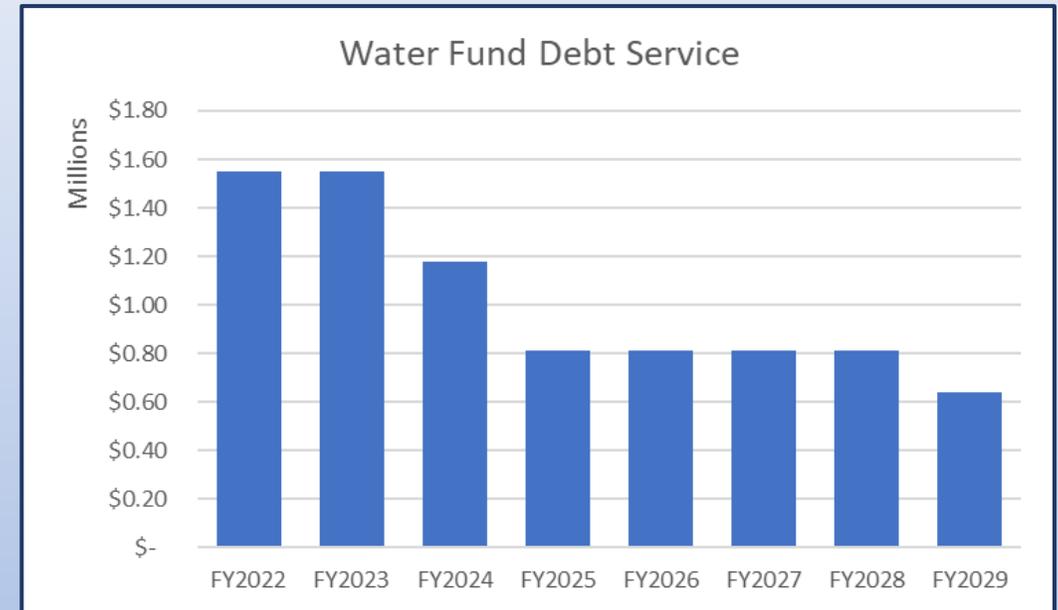




Preliminary FY2026 Water Fund (Expenditure Data)

- Debt Service reduced in FY2024 by \$369K and FY2025 by another \$369K.
- Next Debt Service reduction is in FY2029

Loan No.	Pmt Months	Annual Debt Service	Maturity Day	Int Rate
500200	Mar & Sept	\$ 198,311	Sep-2030	2.82%
500210	Jun & Dec	263,473	Dec-2037	1.18%
500201	Mar & Sept	52,136	Sep-2030	2.61%
BOA	All	296,880	Feb-2029	3.41%
		<u>\$ 810,800</u>		





Preliminary FY2026 Water Net Position

- Net Position decreases due to utilizing excess cash to fund capital needs.
- 54 days of Unrestricted Net Position.

Net Position		
	FY2025	FY2026
Beg Bal Net Position - Unrestricted	\$ 2,570,042	\$ 1,621,031
+ Approp to Resv		
- Approp from Resv	(949,011)	(946,705)
Estimated Ending Balance	\$ 1,621,031	\$ 674,326
Operating Days Cash	144	54
Fund Days Cash (Includes CapX)	120	47

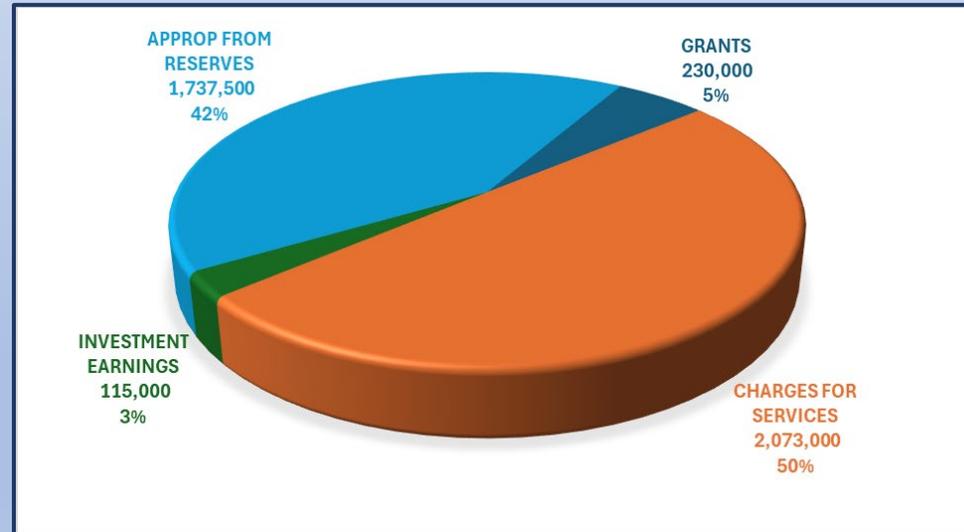
Capital Projects		
Departme	Proj Descr	Estimated Cos
Water	Mezzanine Walkway	\$ 200,000
Water	Steel Beam Replacement	150,000
Water	Well #8 Improvements	125,000
Water	Acid Tank Replacement	200,000
		<u>\$ 675,000</u>



Preliminary FY2026 Sewer Fund (Revenues)

- Overall increase of revenues 56% (primarily due to increased appropriations from reserves to cover increase in Capital Expenditures).
- The preliminary Budget assumed a 5% rate increase.
- Reduction in Grant Funds is the result of spending ARPA funds in prior year.

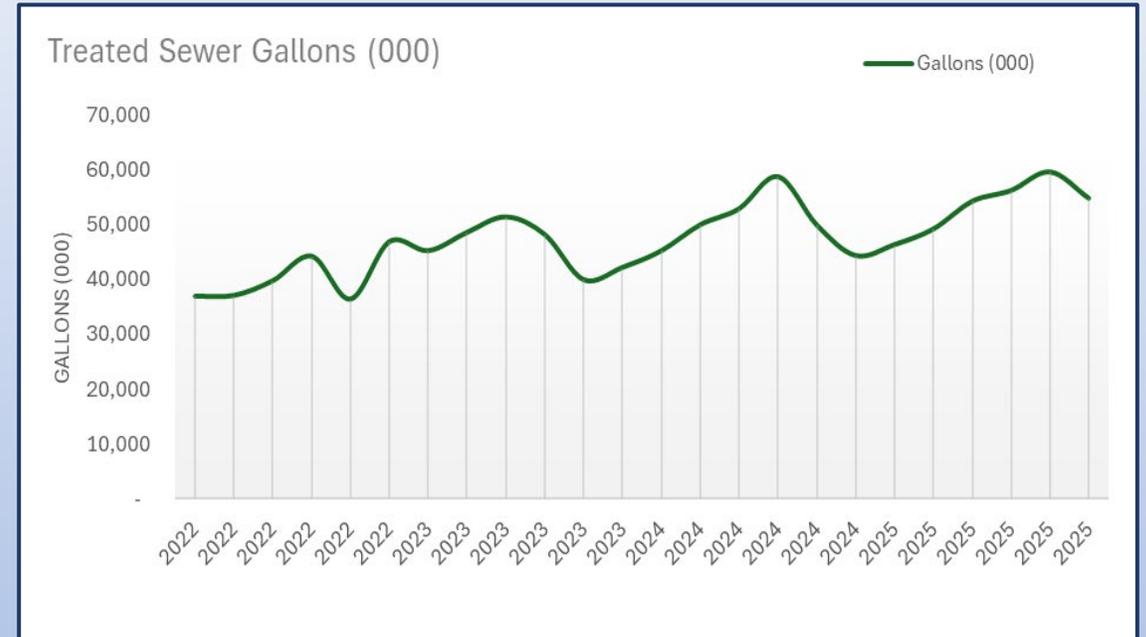
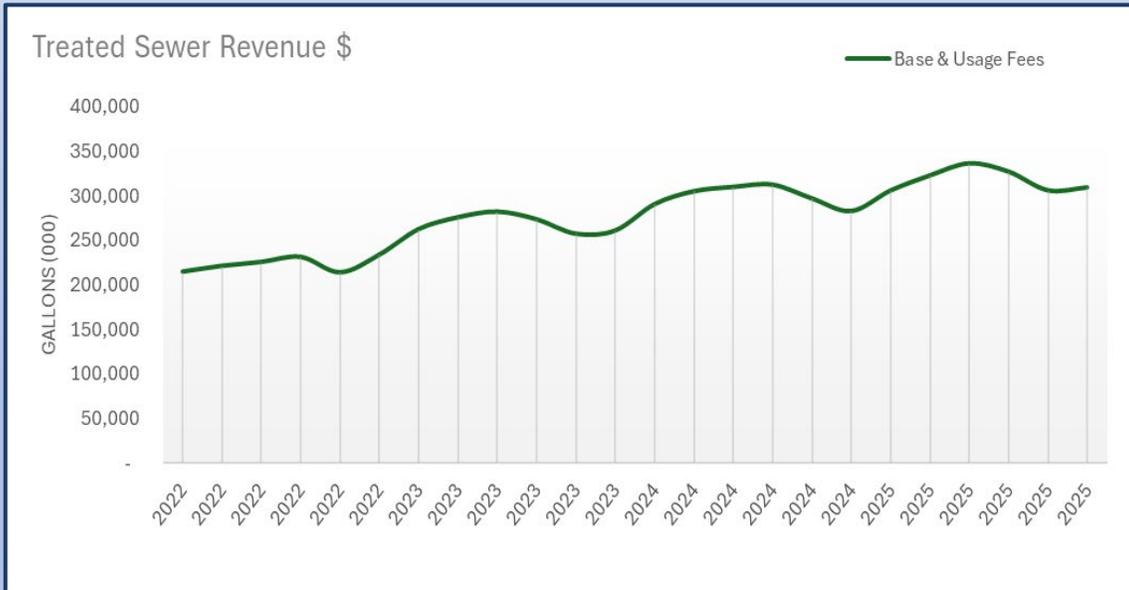
CATEGORY	FY2024	FY2025	April	FY2025	FY2026	FY2026 vs FY2025 Budget	
	Actuals	Budget	FY2025 YTD	Estimate	Proposed	\$ Change	\$ Change
CHARGES FOR SERVICES	\$ 1,809,808	\$ 1,973,647	\$ 967,884	\$ 1,939,820	\$ 2,073,000	99,353	5.0%
GRANTS	-	410,921	230,062	230,062	230,000	(180,921)	-44.0%
INVESTMENT EARNINGS	115,099	110,000	87,822	140,394	115,000	5,000	4.5%
APPROP FROM RESERVES	-	168,449	-	338,847	1,737,500	1,569,051	463.1%
	<u>\$ 1,924,907</u>	<u>\$ 2,663,017</u>	<u>\$ 1,285,768</u>	<u>\$ 2,649,122</u>	<u>\$ 4,155,500</u>	<u>\$ 1,492,483</u>	<u>56.0%</u>





Preliminary FY2026 Sewer Fund (Revenue Data)

- Compared to the prior year (FY2024), Sewer Treatment (Usage) Increased up by 1.2% through the first 3 cycles of FY2025.



- Compared to the prior year (FY2024), Sewer Revenue increased by 6.6% through the first 3 cycles of FY2025.



Preliminary FY2026 Sewer Fund (Expenditures)

- Increase in Operating Expense based on contract with Delray for Sewer Treatment and general inflationary price increases is offset by decreases in R&R and R&M due to strong history of maintenance
- Increase in CapX expenditures.

CATEGORY	FY2024	FY2025	April	FY2025	FY2026	FY2026 vs FY2025 Budget	
	Actuals	Budget	FY2025 YTD	Estimate	Proposed	\$ Change	% Change
OPERATING EXPENSES	\$ 1,117,328	\$ 1,865,314	\$ 798,407	\$ 1,851,419	\$ 1,785,500	(79,814)	-4.3%
CAPITAL OUTLAY	128,467	528,625	377,322	528,625	2,150,000	1,621,375	306.7%
TRANSFERS	220,000	220,000	110,000	220,000	220,000	-	0.0%
CONTINGENCY	-	49,078	-	49,078	-	(49,078)	-100.0%
APPROP TO RESERVES	459,112	-	-	-	-	-	
	<u>\$ 1,924,907</u>	<u>\$ 2,663,017</u>	<u>\$ 1,285,729</u>	<u>\$ 2,649,122</u>	<u>\$ 4,155,500</u>	<u>\$ 1,492,483</u>	<u>56.0%</u>





Preliminary FY2026 Sewer Fund Balance

- Net Position decreases due to utilizing excess cash to fund capital needs.
- 125 days of Unrestricted Net Position.

Net Position		
	FY2025	FY2026
Beg Bal Net Position - Unrestricted	\$ 2,761,782	\$ 2,422,935
+ Approp to Resv	-	
- Approp from Resv	(338,847)	(1,737,500)
Estimated Ending Balance	<u>\$ 2,422,935</u>	<u>\$ 685,435</u>
Operating Days Cash	417	125
Fund Days Cash (Includes CapX)	334	60

- Sewer Lining Project
- Lift Station # 2 Improvements

Capital Projects List		
Departme	Proj Descr	Estimated Cos
Sewer	LIFT STATION #2	\$ 300,000
Sewer	Sewer Lining	1,750,000
Sewer	Other	100,000
		<u>\$ 2,150,000</u>



FY 2026 Budget Summary Revenues (Sources of Funds)

TOWN OF HIGHLAND BEACH FLORIDA ALL FUNDS SUMMARY REPORT FY2026								
Line No	Estimated Revenues	General Fund	Disc Sales Tax	Building Fund	Water Fund	Sewer Fund	Total	
1	Taxes:							
2	Property Taxes	\$ 14,150,000	\$ -	\$ -	\$ -	\$ -	\$ 14,150,000	46%
3	Franchise Fees	577,990	-	-	-	-	577,990	2%
4	Sales & Use Tax	499,844	107,000	-	-	-	606,844	2%
5	Inter-Governmental	667,936	-	-	-	-	667,936	2%
6	Miscellaneous Revenues							
7	Misc Revenue	10,000	-	-	-	-	10,000	0%
8	Charges for Service	1,281,327	-	2,283,350	3,933,064	2,073,000	9,570,741	31%
9	Investment Earnings	510,000	30,000	110,000	120,000	115,000	885,000	3%
10	Fines & Forfeitures	30,361	-	62,000	-	-	92,361	0%
11	Rents & Leases	58,000	-	-	-	-	58,000	0%
12	Total Revenues	\$ 17,785,458	\$ 137,000	\$ 2,455,350	\$ 4,053,064	\$ 2,188,000	\$ 26,618,872	
13	Other Resources:							
14	Grants	46,292	-	-	-	230,000	276,292	1%
15	Intra-Governmental	1,250,000	-	55,000	220,000	-	1,525,000	
16	From Reserves	428,516	380,000	619,860	946,705	1,737,500	4,112,581	13%
17	Total Sources	\$ 19,510,266	\$ 517,000	\$ 3,130,210	\$ 5,219,769	\$ 4,155,500	\$ 32,532,745	100%



FY 2026 Budget Summary Expenditures (Uses of Funds)

TOWN OF HIGHLAND BEACH FLORIDA ALL FUNDS SUMMARY REPORT FY2026								
Line No		General Fund	Disc Sales Tax	Building Fund	Water Fund	Sewer Fund	Total	
	Expenditures, Uses							
18	General Government	\$ 2,982,730	-	-	-	-	\$ 2,982,730	10%
19	Public Safety	10,162,900	-	1,723,710	-	-	11,886,610	38%
20	Culture / Recreation	529,350	-	-	-	-	529,350	2%
21	Public Works	1,347,000	-	-	-	-	1,347,000	4%
22	Sanitation / Solid Waste	1,150,625	-	-	-	-	1,150,625	4%
23	Enterprise Funds (Utilities)	-	-	-	3,184,000	1,785,500	4,969,500	16%
24	Capital Outlay	2,604,700	517,000	706,500	675,000	2,150,000	6,653,200	21%
25	Total Expenditures	\$ 18,777,305	\$ 517,000	\$ 2,430,210	\$ 3,859,000	\$ 3,935,500	\$29,519,015	
26								
27	Other Uses							
28	Debt Service	677,961	-	-	810,769	-	1,488,730	5%
29	To Reserves	-	-	-	-	-	-	0%
30	Transfers	55,000	-	700,000	550,000	220,000	1,525,000	
31	Total Expenditures & Other Uses	\$ 19,510,266	\$ 517,000	\$ 3,130,210	\$ 5,219,769	\$ 4,155,500	\$32,532,745	100%



FY 2026 Budget Calendar Events

Today

- Preliminary Budget Presentation



FAB Meeting

- June 24, 2025 Continued budget discussions



July

- July 15th Town Commission Sets Not To Exceed Maximum Millage Rate



August

- Special Budget Meetings (if needed)



September

- Sept 2, 2025 at 5:01 pm. 1st Public Hearing to tentatively adopt proposed millage and proposed budget
- Budget Ad to newspaper
- September 18th at 5:01 pm 2nd Public Hearing. Town Commission adopts final budget, final millage



FY 2026 Budget: Questions

