



BUDGET TO ACTUALS

67%

TOWN OF HIGHLAND BEACH FLORIDA BUDGET vs REVENUE & EXPENDITURE REPORT

Revenues

Line No	Fund/Dept	Budget	Budget To May 2025	Actuals Up To May 2025	Budget vs Actuals \$ Var	% Var	Notes
1	General Fund						
2	Property Taxes	\$ 13,243,591	\$ 8,829,061	\$ 13,054,031	\$ 4,224,970	48%	Most of Property Tax Rev received in Q1/Q2
3	Franchise Fees	525,000	350,000	356,051	6,051	2%	Franchise Fee Rev exceeding budget
4	Sales & Use Tax	515,000	343,333	317,587	(25,746)	-7%	Under Budget for now
5	Inter-Governmental	686,900	457,933	402,164	(55,769)	-12%	Under Budget for now
6	Total Tax Revenue	14,970,491	9,980,327	14,129,833	4,149,506	42%	
7	Misc Revenue	10,000	6,667	12,283	5,617	84%	Exceeding Budget
8	Charges for Service	1,111,000	740,667	914,786	174,120	24%	Exceeding Budget
9	Investment Earnings	505,000	336,667	251,590	(85,077)	-25%	Under Budget
10	Fines & Forfeitures	14,800	9,867	27,290	17,423	177%	Exceeding Budget
11	Rents & Leases	56,000	37,333	41,809	4,475	12%	Exceeding Budget
12	Total Misc Revenue	1,696,800	1,131,200	1,247,758	116,558	10%	
13	Grants	483,324	322,216	491,595	169,379	53%	Exceeds budget
14	Intra-Governmental	1,050,000	700,000	700,000	0	0%	
15	Other Sources	10,000	6,667	10,000	3,333	50%	
16	Approp From Reserves	261,833	174,555	-	(174,555)	-100%	No need for reserves at this point
17	Other Revenue	1,805,157	1,203,438	1,201,595	(1,843)	0%	
18	General Fund-Total	18,472,448	12,314,965	16,579,186	4,264,221	35%	
19	Disc Sales Tax Fud	796,285	530,857	321,466	(209,391)	-39%	Under Budget
20	Building Fund	2,383,028	1,588,685	2,167,450	578,765	36%	Exceeding Budget
21	Water Fund	5,174,249	3,449,499	2,652,997	(796,502)	-23%	
22	Sewer Fund	2,663,017	1,775,345	1,598,169	(177,176)	-10%	
23	Other Funds-Total	11,016,579	7,344,386	6,740,082	(604,304)	-8%	
24	Total	\$ 29,489,026	\$ 19,659,351	\$ 23,319,267	\$ 3,659,916	19%	

Expenditures

Line No	Fund/Dept	Budget	Budget To May 2025	Actuals Up To May 2025	Budget vs Actuals \$ Var	% Var	Notes
25	General Fund	\$ 18,472,448	\$ 12,314,965	\$ 10,987,015	\$ (1,327,950)	-11%	GF Exp under budget for Q1
26	Town Commission	343,685	229,123	244,462	15,339	7%	Slight increase due to holiday party
27	Town Manager	753,385	502,257	407,054	(95,203)	-19%	
28	Town Clerk	482,513	321,675	271,996	(49,680)	-15%	
29	Finance	636,000	424,000	396,495	(27,505)	-6%	
30	Public Works	1,506,660	1,004,440	410,589	(593,851)	-59%	Budgeted CapX later in year
31	Shared Support	690,634	460,423	418,706	(41,717)	-9%	
32	Police	5,313,579	3,542,386	3,530,186	(12,200)	0%	
33	Fire Rescue	5,839,906	3,893,271	3,811,115	(82,156)	-2%	
34	Solid Waste	1,075,350	716,900	702,098	(14,802)	-2%	
35	Library	493,651	329,101	305,676	(23,425)	-7%	
36	Debt Service	677,960	451,973	451,974	0	0%	
37	Approp to Reserves	604,125	402,750	-	(402,750)	-100%	No Transfer to Res
38	Transfers Out	55,000	36,667	36,665	(2)	0%	
39	General Fund-Total	18,472,448	12,314,965	10,987,015	(1,327,950)	-11%	
40	Discretionary Sales Tax Fund	796,285	530,857	393,601	(137,256)	-26%	Under Budget
41	Building Fund	2,383,028	1,588,685	1,303,165	(285,521)	-18%	Under Budget
42	Water Fund	5,174,249	3,449,499	3,269,202	(180,298)	-5%	Under Budget
43	Sewer Fund	2,663,017	1,775,345	1,388,710	(386,634)	-22%	Under Budget
44	Other Funds-Total	11,016,579	7,344,386	6,354,677	(989,709)	-13%	
45	Total	\$ 29,489,026	\$ 19,659,351	\$ 17,341,692	(2,317,659)	-12%	
46		-	-	\$ 5,977,575			

Additional Information for Item 8.B. - Revenue and Expenditure Report through May 31, 2025
June 24, 2025 Financial Advisory Board Regular Meeting



ACTUALS BY FUND

TOWN OF HIGHLAND BEACH FLORIDA ALL FUNDS SUMMARY REPORT FOR MARCH, 2025

Line No	Estimated Revenues	Disc Sales					Total	
		General Fund	Tax	Building Fund	Water Fund	Sewer Fund		
1	Taxes:							
2	Property Taxes	\$ 13,054,031	\$ -	\$ -	\$ -	\$ -	\$ 13,054,031	58%
3	Franchise Fees	356,051	-	-	-	-	356,051	2%
4	Sales & Use Tax	317,587	303,112	-	-	-	620,699	3%
5	Inter-Governmental	402,164	-	-	-	-	402,164	2%
6	Miscellaneous Revenues							
7	Misc Revenue	12,283	-	-	514	-	12,797	0%
8	Charges for Service	914,786	-	1,958,471	2,433,041	1,280,285	6,586,583	29%
9	Investment Earnings	251,590	18,354	107,841	72,776	87,822	538,383	2%
10	Fines & Forfeitures	27,290	-	64,474	-	-	91,764	0%
11	Rents & Leases	41,809	-	-	-	-	41,809	0%
12	Total Revenues	\$ 15,377,591	\$ 321,466	\$ 2,130,785	\$ 2,506,331	\$ 1,368,107	\$ 21,704,280	
13	Other Resources:							
14	Grants	491,595	-	-	-	230,062	721,656	3%
15	Intra-Governmental	700,000	-	36,665	146,667	-	883,331	
16	Other Sources	10,000	-	-	-	-	10,000	0%
17	Reserves	-	-	-	-	-	-	0%
18	Total Sources	\$ 16,579,186	\$ 321,466	\$ 2,167,450	\$ 2,652,997	\$ 1,598,169	\$ 23,319,267	100%
		-	-	-	-	-	-	
	Expenditures, Uses							
19	General Government	\$ 1,670,476					\$ 1,670,476	10%
20	Public Safety	6,542,194		963,521			7,505,715	46%
21	Culture / Recreation	305,676					305,676	2%
22	Public Works	310,516					310,516	2%
23	Sanitation / Solid Waste	702,098					702,098	4%
24	Enterprise Funds (Utilities)				1,736,238	864,721	2,600,960	16%
25	Capital Outlay	967,417	393,601	6,310	541,195	377,322	2,285,846	14%
26	Total Expenditures	\$ 10,498,377	\$ 393,601	\$ 969,831	\$ 2,277,434	\$ 1,242,044	\$ 15,381,286	
27								
28	Other Uses							
29	Debt Service	451,974	-	-	625,101	-	1,077,075	7%
30	Transfers	36,665	-	333,333	366,667	146,667	883,331	
31	Total Expenditures & Other Uses	\$ 10,987,015	\$ 393,601	\$ 1,303,165	\$ 3,269,202	\$ 1,388,710	\$ 17,341,693	100%
32	Net	\$ 5,592,170	\$ (72,135)	\$ 864,285	\$ (616,204)	\$ 209,458	\$ 5,977,575	
		-	-	-	-	-	-	
	From	To	Amount					
35	Building Fund	General Fund	333,333	Cover OH Allocation				
35	Water Fund	General Fund	366,667	Cover OH Allocation				
36			700,000					
37	Sewer Fund	Water Fund	146,667	Cover Water Dept portion of Sewer Activity				
38	General Fund	Water Fund	-	Debt Service in Ad Valorem Taxes				
39			146,667					
40	General Fund	Building Fund	36,665	Building Dept Portion of Zoning & Review Activity				
41	Total Transfers		883,331					