



BUDGET TO ACTUALS

75%

TOWN OF HIGHLAND BEACH FLORIDA BUDGET vs REVENUE & EXPENDITURE REPORT

Revenues

Line No	Fund/Dept	Budget	Budget To June, 2023	Actuals Up To June, 2023	Budget vs Actuals		Notes
					\$ Var	% Var	
1	General Fund						
2	Property Taxes	\$10,774,296	\$ 8,080,722	\$ 10,617,443	\$ 2,536,721	31%	
3	Franchise Fees	756,000	567,000	473,801	(93,199)	-16%	
4	Sales & Use Tax	240,000	180,000	180,225	225	0%	
5	Inter-Governmental	561,449	421,087	432,144	11,057	3%	
6	Total Tax Revenue	12,331,745	9,248,809	11,703,612	2,454,803	27%	
7	Misc Revenue	5,500	4,125	28,876	24,751	600%	
8	Charges for Service	662,000	496,500	539,781	43,281	9%	
9	Investment Earnings	80,500	60,375	242,964	182,589	302%	
10	Fines & Forfeitures	5,500	4,125	47,765	43,640	1058%	
11	Rents & Leases	75,000	56,250	71,320	15,070	27%	
12	Total Misc Revenue	828,500	621,375	930,706	309,331	50%	
13	Grants	19,230	14,423	21,012	6,590	46%	
14	Intra-Governmental	850,000	637,500	675,003	37,503	6%	
15	Other Sources	3,000	2,250	6,592	4,342	193%	
16	Reserves	6,701,481	5,026,111	6,238,858	1,212,747	24%	
17	Other Revenue	7,573,711	5,680,283	6,941,466	1,261,183	22%	
18	General Fund-Total	20,733,956	15,550,467	19,575,784	4,025,317	26%	
19	Disc Sales Tax Fud	481,081	360,811	291,726	(69,085)	-19%	
20	Building Fund	1,823,434	1,367,576	1,866,538	498,963	36%	
21	Water Fund	5,061,214	3,795,911	3,280,770	(515,140)	-14%	
22	Sewer Fund	1,876,603	1,407,452	1,321,268	(86,184)	-6%	
23	Other Funds-Total	9,242,332	6,931,749	6,760,302	(171,447)	-2%	
24	Total	\$29,976,288	\$ 22,482,216	\$ 26,336,086	\$ 3,853,870	17%	

Expenditures

Line No	Fund/Dept	Budget	Budget To June, 2023	Actuals Up To June, 2023	Budget vs Actuals		Notes
					\$ Var	% Var	
25	General Fund	\$20,656,123	\$ 15,492,092	\$ 13,207,725	\$ (2,284,367)	-15%	
26	Town Commission	213,646	160,235	164,769	4,534	3%	
27	Town Manager	563,537	422,653	415,244	(7,409)	-2%	
28	Town Clerk	431,999	323,999	275,812	(48,188)	-15%	
29	Finance	624,815	468,611	431,799	(36,812)	-8%	
30	Legal	146,347	109,760	70,852	(38,908)	-35%	
31	Public Works	398,310	298,732	244,862	(53,870)	-18%	
32	Post Office	156,972	117,729	93,596	(24,133)	-20%	
33	Shared Support	696,250	522,188	533,734	11,547	2%	
34	Police	3,046,124	2,284,593	2,130,175	(154,419)	-7%	
35	Fire Rescue	12,417,077	9,312,808	7,385,106	(1,927,701)	-21%	
36	Solid Waste	500,535	375,401	391,094	15,693	4%	
37	Library	459,992	344,994	320,294	(24,700)	-7%	
38	Other Uses (Contg)	-	-	-	-	0%	
39	Transfers Out	1,000,519	750,389	750,388	(2)	0%	
40	General Fund-Total	20,656,123	15,492,092	13,207,725	(2,284,367)	-15%	
41	Discretionary Sales Tax Fund	507,834	380,875	139,312	(241,563)	-63%	
42	Building Fund	1,874,515	1,405,886	1,156,606	(249,281)	-18%	
43	Water Fund	5,061,214	3,795,911	3,388,380	(407,531)	-11%	
44	Sewer Fund	1,876,603	1,407,452	1,002,253	(405,200)	-29%	
45	Other Funds-Total	9,320,166	6,990,125	5,686,551	(1,303,574)	-19%	
46	Total	\$29,976,289	\$ 22,482,216	\$ 18,894,276	(3,587,940)	-16%	

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ACTUALS BY FUND

TOWN OF HIGHLAND BEACH FLORIDA ALL FUNDS SUMMARY REPORT FOR JUNE 30, 2023

Line No	Estimated Revenues	Disc Sales					Total
		General Fund	Tax	Building Fund	Water Fund	Sewer Fund	
1	Taxes:						
2	Property Taxes	\$ 10,617,443	\$ -	\$ -	\$ -	\$ -	\$ 10,617,443
3	Franchise Fees	473,801	-	-	-	-	473,801
4	Sales & Use Tax	180,225	280,650	-	-	-	460,875
5	Inter-Governmental	432,144	-	-	-	-	432,144
6	Miscellaneous Revenues						
7	Misc Revenue	28,876	-	-	-	-	28,876
8	Charges for Service	539,781	-	1,739,525	2,308,568	1,249,317	5,837,191
9	Investment Earnings	242,964	11,076	51,547	95,976	71,951	473,514
10	Fines & Forfeitures	47,765	-	34,218	-	-	81,982
11	Rents & Leases	71,320	-	-	-	-	71,320
12	Total Revenues	\$ 12,634,318	\$ 291,726	\$ 1,825,290	\$ 2,404,545	\$ 1,321,268	\$ 18,477,146
13	Other Resources:						
14	Grants	21,012	-	-	-	-	21,012
15	Intra-Governmental	675,003	-	41,248	874,139	-	1,590,391
16	Other Sources	6,592	-	-	2,087	-	8,679
17	Reserves	6,238,858	-	-	-	-	6,238,858
18	Total Sources	\$ 19,575,784	\$ 291,726	\$ 1,866,538	\$ 3,280,770	\$ 1,321,268	\$ 26,336,086
		-	-	-	-	-	-
	Expenditures, Uses						
19	General Government	\$ 1,838,988					\$ 1,838,988
20	Public Safety	6,792,331		853,988			7,646,320
21	Culture / Recreation	320,294					320,294
22	Public Works	244,862					244,862
23	Sanitation / Solid Waste	391,094					391,094
24	Post Office	93,596					93,596
25	Enterprise Funds (Utilities)				1,577,737	837,253	2,414,990
26	Capital Outlay	2,776,157	139,312	40,115	236,225	-	3,191,809
27	Total Expenditures	\$ 12,457,324	\$ 139,312	\$ 894,103	\$ 1,813,962	\$ 837,253	\$ 16,141,954
28							
29	Other Uses						
30	Debt Service	14	-	-	1,161,918	-	1,161,932
31	Transfers	750,388	-	262,503	412,500	165,000	1,590,391
32	Total Expenditures & Other Uses	\$ 13,207,725	\$ 139,312	\$ 1,156,606	\$ 3,388,380	\$ 1,002,253	\$ 18,894,276
33	Net	\$ 6,368,058	\$ 152,414	\$ 709,932	\$ (107,610)	\$ 319,015	\$ 7,441,810
		-	-	-	-	-	-
	From	To	Amount				
35	Building Fund	General Fund	262,503	Cover OH Allocation			
35	Water Fund	General Fund	412,500	Cover OH Allocation			
36			675,003				
37	Sewer Fund	Water Fund	165,000	Cover Water Dept portion of Sewer Activity			
38	General Fund	Water Fund	709,139	Debt Service in Ad Valorem Taxes			
39			874,139				
40	General Fund	Building Fund	41,248	Building Dept Portion of Zoning & Review Activity			
41	Total Transfers		1,590,391				
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