

BUDGET TO ACTUALS



100%
TOWN OF HIGHLAND BEACH FLORIDA BUDGET vs REVENUE & EXPENDITURE REPORT

Revenues

Line No	Fund/Dept	Budget	Budget To		Budget vs Actuals		Notes
			Sept, 2023	Actuals Up To Sept, 2023	\$ Var	% Var	
1	General Fund						
2	Property Taxes	\$ 10,774,296	\$ 10,774,296	\$ 10,844,053	\$ 69,757	1%	
3	Franchise Fees	706,000	706,000	602,809	(103,191)	-15%	
4	Sales & Use Tax	240,000	240,000	508,860	268,860	112%	
5	Inter-Governmental	561,449	561,449	646,312	84,863	15%	
6	Total Tax Revenue	12,281,745	12,281,745	12,602,034	320,289	3%	
7	Misc Revenue	5,500	5,500	29,026	23,526	428%	
8	Charges for Service	662,000	662,000	821,489	159,489	24%	
9	Investment Earnings	80,500	80,500	343,555	263,055	327%	Investment continue to do well
10	Fines & Forfeitures	5,500	5,500	50,842	45,342	824%	
11	Rents & Leases	75,000	75,000	80,003	5,003	7%	
12	Total Misc Revenue	828,500	828,500	1,324,915	496,415	60%	
13	Grants	19,230	19,230	21,012	1,782	9%	
14	Intra-Governmental	900,000	900,000	900,004	4	0%	
15	Other Sources	3,000	3,000	11,047	8,047	268%	
16	Reserves	6,701,481	6,701,481	6,238,858	(462,623)	-7%	
17	Other Revenue	7,623,711	7,623,711	7,170,922	(452,789)	-6%	
18	General Fund-Total	20,733,956	20,733,956	21,097,871	363,915	2%	Overall GF Revenue 2% > budget
19	PY Enc Rollforward	363,066	363,066	-	(363,066)	-100%	
20	Disc Sales Tax Fund	430,000	430,000	438,435	8,435	2%	
21	Building Fund	1,823,434	1,823,434	2,528,153	704,719	39%	Continues to benefit from GS
22	Water Fund	4,843,140	4,843,140	4,798,429	(44,711)	-1%	
23	Sewer Fund	1,782,692	1,782,692	1,737,271	(45,421)	-3%	
24	Other Funds-Total	9,242,332	9,242,332	9,502,289	259,957	3%	
25	Total	\$ 29,976,288	\$ 29,976,288	\$ 30,600,159	\$ 623,871	2%	Total Sources of Funds 2% > budget

Expenditures

Line No	Fund/Dept	Budget	Budget To		Budget vs Actuals		Notes
			Sept, 2023	Actuals Up To Sept, 2023	\$ Var	% Var	
26	General Fund	\$ 20,656,123	\$ 20,656,123	\$ 18,951,447	\$ (1,704,676)	-8%	GF Expenditures lower then budget
27	Town Commission	213,646	213,646	207,888	(5,758)	-3%	
28	Town Manager	563,537	563,537	552,261	(11,276)	-2%	
29	Town Clerk	431,999	431,999	357,433	(74,566)	-17%	
30	Finance	624,815	624,815	573,385	(51,430)	-8%	
31	Legal	146,347	146,347	93,973	(52,374)	-36%	
32	Public Works	398,310	398,310	339,189	(59,120)	-15%	
33	Post Office	156,972	156,972	128,395	(28,577)	-18%	
34	Shared Support	696,250	696,250	712,545	16,295	2%	
35	Police	3,046,124	3,046,124	3,008,950	(37,175)	-1%	
36	Fire Rescue	12,417,077	12,417,077	10,901,155	(1,515,922)	-12%	Est Expenditures pushed into next yr
37	Solid Waste	500,535	500,535	635,366	134,831	27%	Incr in solid waste contract
38	Library	459,992	459,992	440,390	(19,602)	-4%	
39	Other Uses (Contg)	-	-	-	-	0%	
40	Transfers Out	1,000,519	1,000,519	1,000,516	(3)	0%	
41	General Fund-Total	20,656,123	20,656,123	18,951,447	(1,704,676)	-8%	
42	Discretionary Sales Tax Fund	507,834	507,834	150,668	(357,166)	-70%	Cap proj pushed into next year
43	Building Fund	1,874,515	1,874,515	1,616,470	(258,045)	-14%	
44	Water Fund	5,061,214	5,061,214	4,798,429	(262,785)	-5%	Cap proj pushed into next year
45	Sewer Fund	1,876,603	1,876,603	1,363,074	(513,529)	-27%	Cap proj pushed into next year
46	Other Funds-Total	9,320,166	9,320,166	7,928,641	(1,391,525)	-15%	
47	Total	\$ 29,976,289	\$ 29,976,289	\$ 26,880,088	(3,096,201)	-10%	
47		(0)	(0)	\$ 3,720,072			



ACTUALS BY FUND

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

Line No	Estimated Revenues	Disc Sales					Total
		General Fund	Tax	Building Fund	Water Fund	Sewer Fund	
1	Taxes:						
2	Property Taxes	\$ 10,844,053	\$ -	\$ -	\$ -	\$ -	\$ 10,844,053
3	Franchise Fees	602,809	-	-	-	-	602,809
4	Sales & Use Tax	508,860	422,736	-	-	-	931,596
5	Inter-Governmental	646,312	-	-	-	-	646,312
6	Miscellaneous Revenues						
7	Misc Revenue	29,026	-	-	-	-	29,026
8	Charges for Service	821,489	-	2,354,211	3,029,924	1,635,285	7,840,910
9	Investment Earnings	343,555	15,699	73,065	137,456	101,985	671,761
10	Fines & Forfeitures	50,842	-	45,880	-	-	96,722
11	Rents & Leases	80,003	-	-	-	-	80,003
12	Total Revenues	\$ 13,926,949	\$ 438,435	\$ 2,473,156	\$ 3,167,380	\$ 1,737,271	\$ 21,743,191
13	Other Resources:						
14	Grants	21,012	-	-	-	-	21,012
15	Intra-Governmental	900,004	-	54,997	1,165,519	-	2,120,520
16	Other Sources	11,047	-	-	5,186	-	16,233
17	Reserves	6,238,858	-	-	460,345	-	6,699,203
18	Total Sources	\$ 21,097,871	\$ 438,435	\$ 2,528,153	\$ 4,798,429	\$ 1,737,271	\$ 30,600,159
		-	-	-	-	-	-
	Expenditures, Uses						
19	General Government	\$ 2,431,888					\$ 2,431,888
20	Public Safety	9,242,779		1,219,055			10,461,835
21	Culture / Recreation	440,390					440,390
22	Public Works	337,073					337,073
23	Sanitation / Solid Waste	635,366					635,366
24	Post Office	128,395					128,395
25	Enterprise Funds (Utilities)				2,268,414	1,048,469	3,316,883
26	Capital Outlay	4,735,025	150,668	47,410	430,823	94,605	5,458,531
27	Total Expenditures	\$ 17,950,916	\$ 150,668	\$ 1,266,466	\$ 2,699,237	\$ 1,143,074	\$ 23,210,361
28							
29	Other Uses						
30	Debt Service	14	-	-	1,549,192	-	1,549,206
31	Transfers	1,000,516	-	350,004	550,000	220,000	2,120,520
32	Total Expenditures & Other Uses	\$ 18,951,447	\$ 150,668	\$ 1,616,470	\$ 4,798,429	\$ 1,363,074	\$ 26,880,088
33	Net	\$ 2,146,424	\$ 287,767	\$ 911,684	\$ 0	\$ 374,197	\$ 3,720,072
		-	-	-	-	-	-
	From	To	Amount				
35	Building Fund	General Fund	350,004	Cover OH Allocation			
35	Water Fund	General Fund	550,000	Cover OH Allocation			
36			<u>900,004</u>				
37	Sewer Fund	Water Fund	220,000	Cover Water Dept portion of Sewer Activity			
38	General Fund	Water Fund	945,519	Debt Service in Ad Valorem Taxes			
39			<u>1,165,519</u>				
40	General Fund	Building Fund	<u>54,997</u>	Building Dept Portion of Zoning & Review Activity			
41	Total Transfers		<u>2,120,520</u>				