

AGENDA

FINANCIAL ADVISORY BOARD REGULAR MEETING



Tuesday, June 24, 2025 AT 11:00 AM

TOWN OF HIGHLAND BEACH, FLORIDA
3614 S. OCEAN BOULEVARD
HIGHLAND BEACH, FL 33487
Telephone: (561) 278-4548

Website: www.highlandbeach.us

Town Hall Commission Chambers

1. **CALL TO ORDER**
2. **ROLL CALL**
3. **PLEDGE OF ALLEGIANCE**
4. **APPROVAL OF THE AGENDA**
5. **PUBLIC COMMENT** *(limited to three (3) minutes per speaker)*
6. **APPROVAL OF MINUTES**

A. February 24, 2025

7. **UNFINISHED BUSINESS**

None.

8. **NEW BUSINESS**

A. Preliminary Fiscal Year 2026 Operating Budget Presentation

B. Revenue and Expenditure Report through May 31, 2025

9. **BOARD MEMBERS REPORT**

10. **ANNOUNCEMENTS**

July 04, 2025 **Town Hall Closed in observance of Independence Day**

July 08, 2025 1:00 P.M. Special Magistrate Hearing

July 10, 2025 9:30 A.M. Planning Board Regular Meeting

July 15, 2025 1:30 P.M. Town Commission Meeting

11. ADJOURNMENT

NOTICE: *If a person decides to appeal any decision made by the Financial Advisory Board with respect to any matter considered at this meeting, you will need a record of the proceedings, and you may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based. (The above notice is required by State Law. Anyone desiring a verbatim transcript shall have the responsibility, at his own cost, to arrange for the transcript). There may be one or more Town Commissioners attending the meeting.*

Pursuant to the provision of the Americans with Disabilities Act, any person requesting special accommodations to participate in these meetings, because of a disability or physical impairment, should contact the Town at 561-278-4548 at least five calendar days prior to the Hearing.

File Attachments for Item:

A. February 24, 2025

DRAFT



TOWN OF HIGHLAND BEACH TOWN FINANCIAL ADVISORY BOARD REGULAR MEETING MINUTES

Town Hall Commission Chambers
3614 South Ocean Boulevard
Highland Beach, Florida 33487

Date: February 24, 2025
Time: 11:00 AM

1. CALL TO ORDER

Chairperson Reame called the meeting to order at 11:10 AM.

2. ROLL CALL

Board Member Margarita Chappelear
Board Member Harold Siegel
Board Member Edward Kornfeld
Vice Chairperson Richard Greenwald
Chairperson Ronald Reame
Town Clerk Lanelda Gaskins

ABSENT

Board Member John Verdile
Board Member Mark Zarrilli

ADDITIONAL STAFF

Finance Director David DiLena
Town Manager Marshall Labadie

3. PLEDGE OF ALLEGIANCE

The Board led the Pledge of Allegiance to the United States of America.

4. APPROVAL OF THE AGENDA

Vice Chairperson Reame added Capital Budget Five-Year Plan as Item 8.E. under New Business.

MOTION: Greenwald/Harold - A motion was made and seconded to approve the Agenda as amended, which passed unanimously 5 to 0.

5. PUBLIC COMMENT *(limited to three (3) minutes per speaker)*

There were no public comments.

6. APPROVAL OF MINUTES

A. June 27, 2024 Minutes

MOTION: Chappellear/Greenwald - A motion was made and seconded to approve the minutes of June 27, 2025 as written. The motion passed 5 to 0.

7. UNFINISHED BUSINESS

None.

8. NEW BUSINESS

A. Nomination of Chairperson and Vice Chairperson to serve a one-year term ending March 20, 2026.

Chairperson Reame called for nominations of Chairperson and Vice Chairperson to serve one-year terms ending March 20, 2026 followed by motions.

MOTION: Chappellear/Seigel - A motion was made and seconded to nominate Ron Reame as Chairperson.

MOTION: Reame/Chappellear - A motion was made and seconded to nominate Richard Greenwald as Vice Chairperson.

The motions passed unanimously, 5 to 0.

B. Consideration of the 2025 Proposed Financial Advisory Board Meeting Schedule.

The Board discussed the proposed meeting schedule for 2025 and their availability to attend the meetings in May, June, August, and October 2025. Town Manager Labadie explained there are agenda items such as the preliminary budget and the five year forecast that will be presented to the Board at a future meeting.

It was the consensus of the Board to provide Town Clerk Gaskins with their availability in an effort to establish future meeting dates.

C. First Quarter Financial Report Presentation

Finance Director DiLena along with Town Manager Labadie presented the comprehensive first quarter financial report highlighting the budgeted amounts to the actuals revenues and expenditures, the cash and equity balance history, the fund balance and reserves, and the five year capital improvement plan and forecast. The town continues to do well and replenish the funds that were taken to successfully build the fire-rescue station, continues to plan ahead over the next five years yet being flexible. There are enough reserves to be flexible. The goal of setting the mileage rate to be fixed for an extended period of time allows the

town to replenish the reserves in the good years and draw on those reserves in slim years without affecting the mileage rate. There were discussions about capital improvement projects including the Marine Unit boat dock, the Florida Inland Navigation District (FIND) grant, the state appropriations requests, the sanitary sewer rehabilitation, and police department expansion project (old post office building and an alternative option if the referendum ballot question fails during the March 11, 2025 general election.

Town Manager Labadie explained operationally the town could manage the cost of the projects over time. Currently, there is money in the budget for the old fire station. The marine boat dock project will be next year, and the town will use the state revolving fund (SRF) for the sanitary sewer rehabilitation project.

There was an inquiry made regarding the best practice for financing items with a lifespan of 20, 30 years, or longer, such as the sanitary sewer rehabilitation project. Considering the low-interest bonds available through state revolving loans, what is the recommended approach for determining which items should be financed long-term even if the town has sufficient funds to pay in cash? Town Manager Labadie provided an explanation followed by additional dialogue. There was more conversation about water and sewer, the old fire station project, loans, debt service, water meters, the procurement process related to some capital improvement purchases, referendum ballot language, and communication to the residents.

It was the consensus of the Board to prioritize the following projects as follows: 1) Marine Unit boat dock, 2) Sanitary Sewer Rehabilitation, and 3) the old fire station project.

Vice Chairperson Greenwald suggested year to year budget comparisons for each department as this information would be very helpful.

D. Fiscal Year 2023-2024 Audit Update

It was reported that the Town continues to be in a healthy financial position.

9. BOARD MEMBERS REPORT

There were no reports.

10. ANNOUNCEMENTS

Chairperson Reame read the announcement as follows:

March 04, 2025 1:30 P.M. Town Commission Meeting

March 18, 2025 1:00 P.M. Special Magistrate Hearing

11. ADJOURNMENT

The meeting adjourned at 12:42 P.M.

APPROVED on June 24, 2025, Financial Advisory Board Regular Meeting.

Signed Minutes on file in the
Town Clerk's Office

Ronald Reame, Chairperson

ATTEST:

Transcribed by: Lanelda Gaskins

June 24, 2025

Lanelda Gaskins, MMC
Town Clerk

Date

File Attachments for Item:

A. Preliminary Fiscal Year 2026 Operating Budget Presentation



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

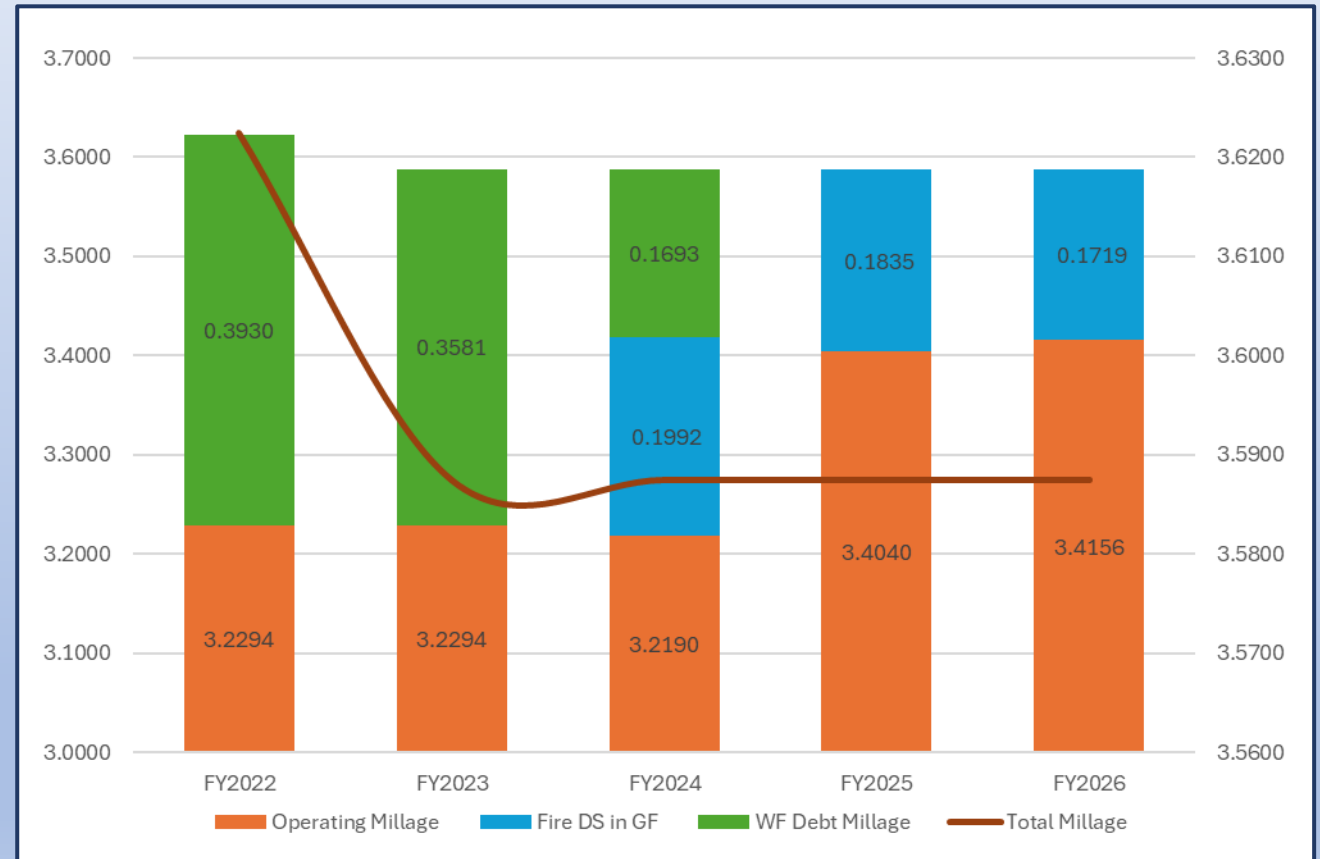
- Proposed Operating Millage Rate 3.4159 Mills
- Proposed Debt Service Millage Rate 0.1716 Mills
(Fire)
- Combined Proposed Millage **3.5875 Mills**

Maintained millage rate since October 1, 2022 (FY2023)



Town's Preliminary Tax Rate

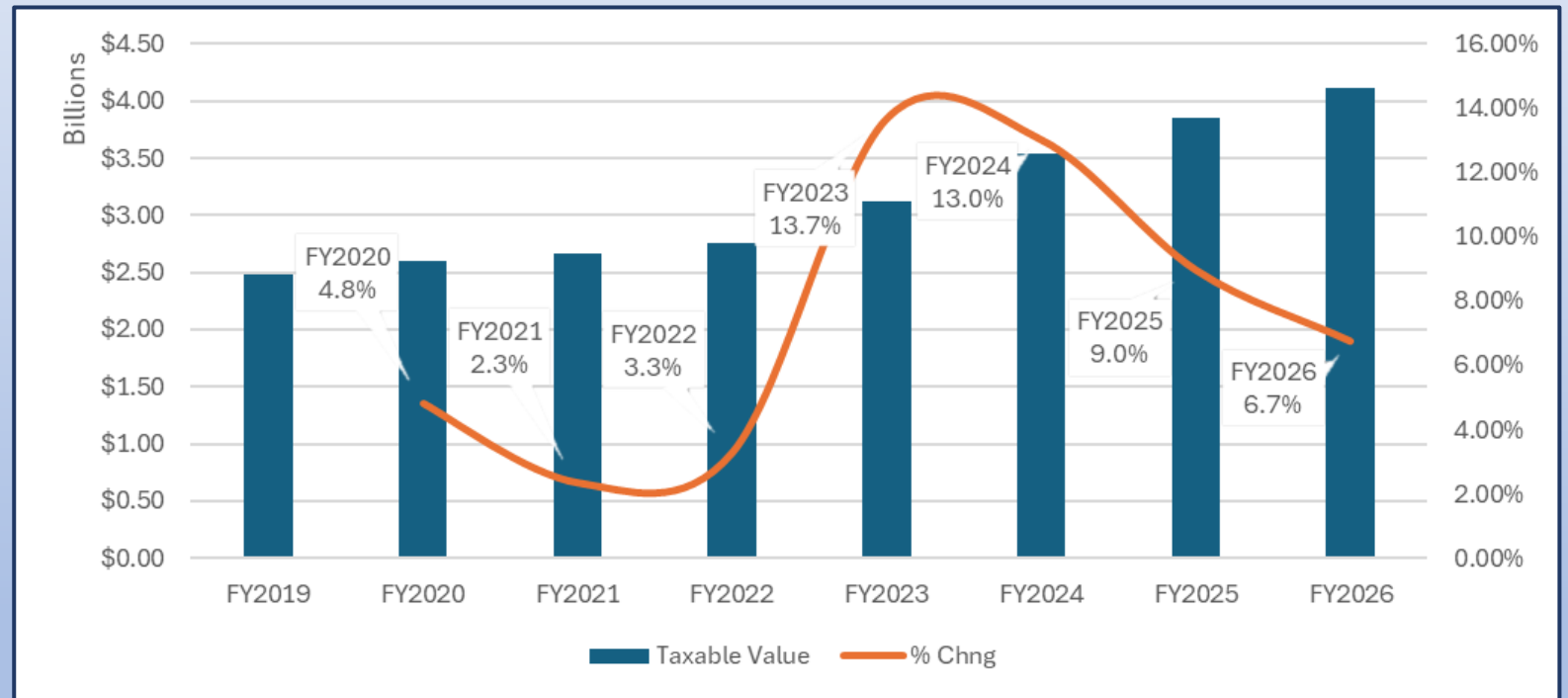
- Small Increase in Operating Millage of 0.34% Due to Normal Increases in Cost, offset by utilizing Reserves for increased Capital Spending.
- Fire Debt Service decreased by -6.31%, primarily due to the general increase in Taxable Values.
- Eliminated Water Fund Debt Millage Transfer from GF In FY2025





Town's Taxable Assessed Value

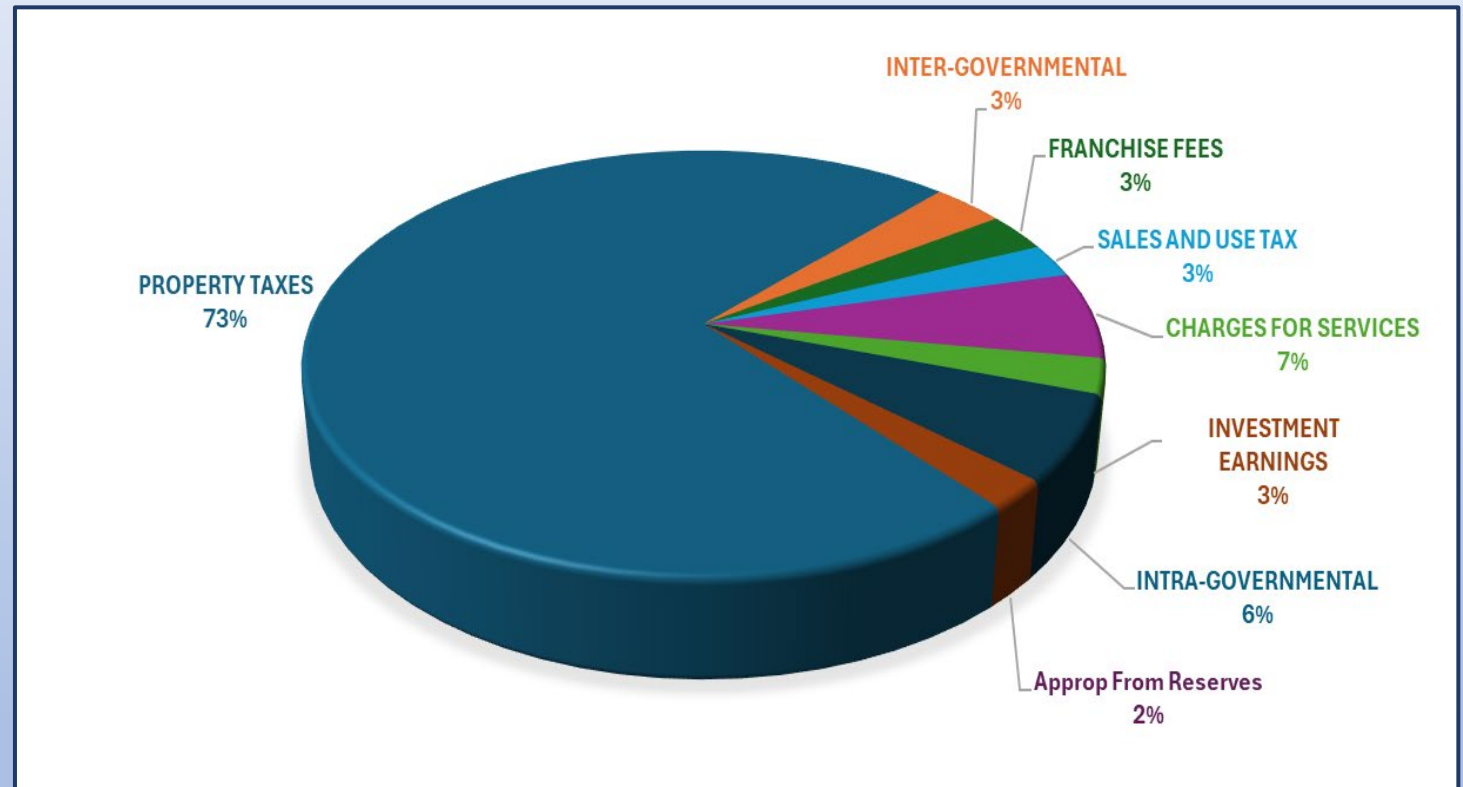
- Steep Incline to a gradual decrease
- \$4.1B in Taxable Assessed Value
- 7.54% Average increase in Taxable Assessed Value from FY2020 to FY2026





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	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%
	<u>\$ 23,480,339</u>	<u>\$ 18,472,449</u>	<u>\$ 15,818,080</u>	<u>\$ 18,111,422</u>	<u>\$ 19,510,266</u>	<u>\$ 1,037,817</u>	<u>5.6%</u>



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	FY2025 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%
	<u>\$ 23,480,339</u>	<u>\$ 18,472,449</u>	<u>\$ 9,574,660</u>	<u>\$ 18,111,422</u>	<u>\$ 19,510,266</u>	<u>\$ 1,037,817</u>	<u>5.6%</u>





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	FY2025	FY2026	FY2026 vs FY2025 Budget	
	Actuals	Budget	FY2025 YTD	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%
	<u>\$ 23,480,339</u>	<u>\$ 18,472,449</u>	<u>\$ 9,574,660</u>	<u>\$ 18,111,422</u>	<u>\$ 19,510,266</u>	<u>\$ 1,037,817</u>	<u>5.6%</u>



Preliminary FY2026 General Fund Balance

- Fund Balance continues to remain healthily.
- 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	\$ 9,152,819	\$ 8,724,303	

		% 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	\$ 8,724,303	100%



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 YTD	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 YTD	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>

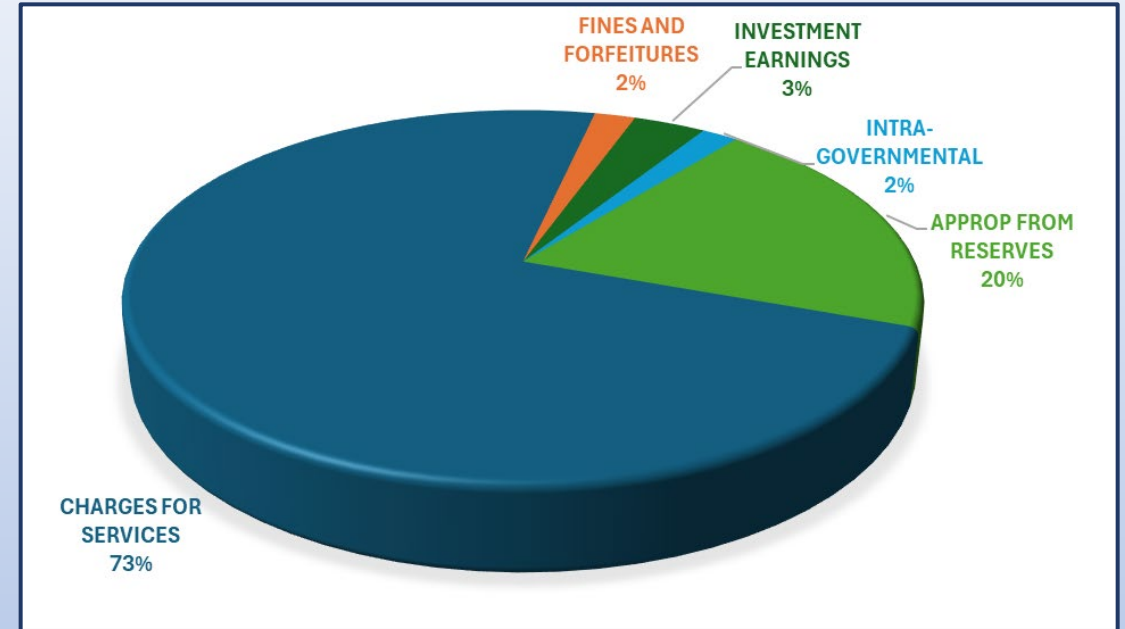
FUND BALANCE		
	FY2025	FY2026
Beg Balance	\$ 640,000	\$ 380,000
+ Approp to Resv	-	
- Approp from Resv	(260,000)	(380,000)
Estimated Ending Balance	<u>\$ 380,000</u>	<u>\$ -</u>

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%
	\$ 2,614,210	\$ 2,383,028	\$ 1,923,009	\$ 2,954,802	\$ 3,130,210	\$ 747,182	31.4%



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	FY2025 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%
	<u>\$ 2,614,210</u>	<u>\$ 2,383,028</u>	<u>\$ 1,094,250</u>	<u>\$ 2,774,902</u>	<u>\$ 3,130,210</u>	<u>\$ 747,182</u>	<u>31.4%</u>





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

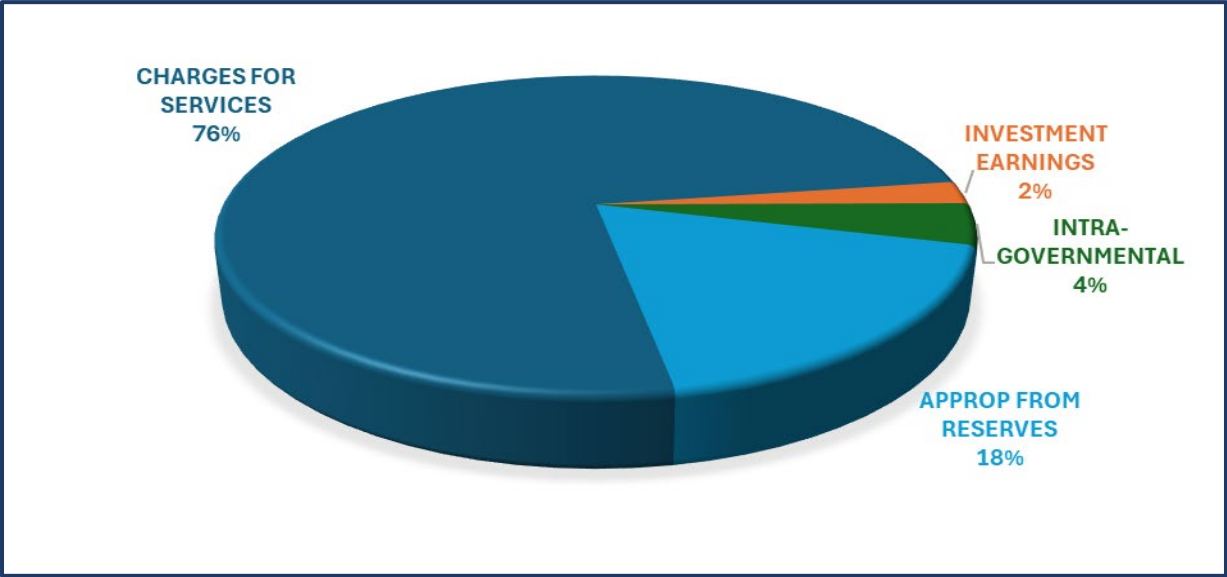
Capital Expenditures		
Department	Proj Descr	Estimated Cos
Building Dept	Roof	\$ 350,000
Building Dept	Entrance	250,000
Building Dept	Chillers	90,000
Building Dept	Other	16,500
		<u>\$ 706,500</u>



Preliminary FY2026 Water Fund (Revenues)

CATEGORY	FY2024 Actuals	FY2025 Budget	April FY2025 YTD	FY2025 Estimate	FY2026 Proposed	FY2026 vs FY2025 Budget	
						\$ 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%
	<u>\$ 5,617,730</u>	<u>\$ 4,912,739</u>	<u>\$ 2,021,017</u>	<u>\$ 4,926,289</u>	<u>\$ 5,219,769</u>	<u>\$ 307,030</u>	6.2%

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

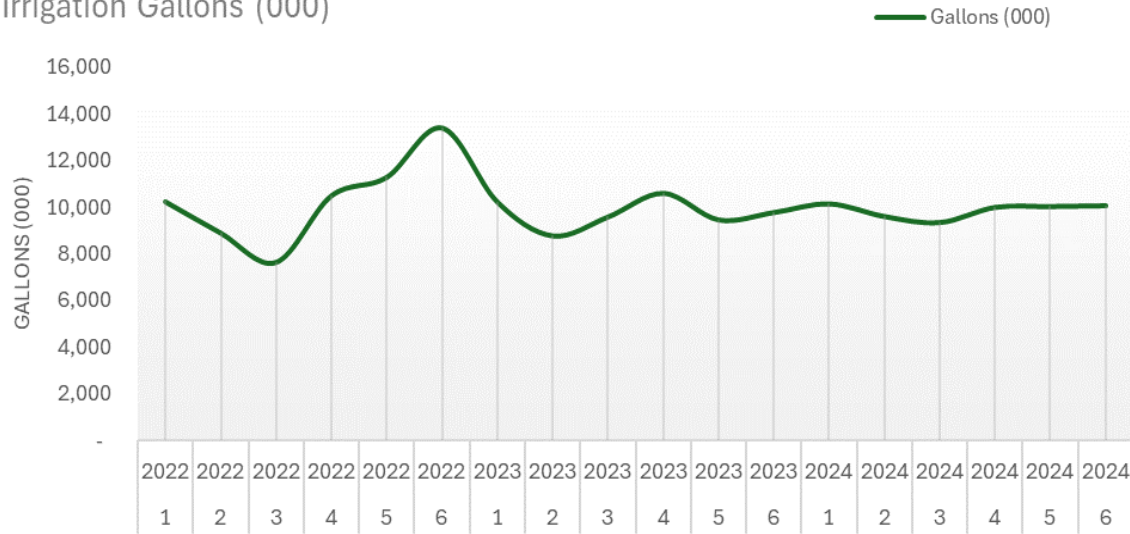




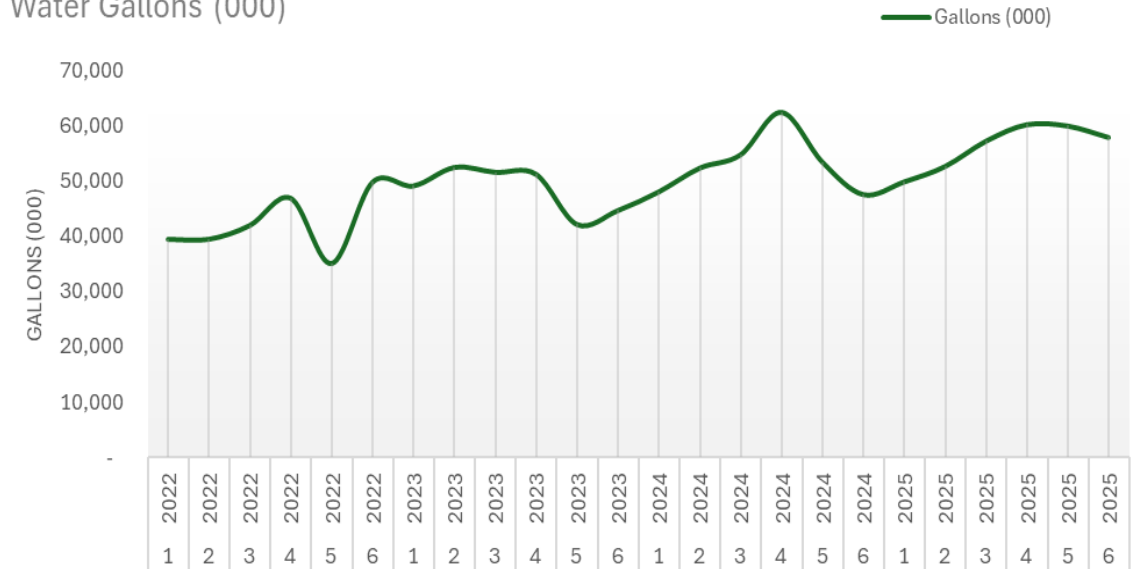
Preliminary FY2026 Water Fund (Revenue Data)

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

Irrigation Gallons (000)



Water Gallons (000)



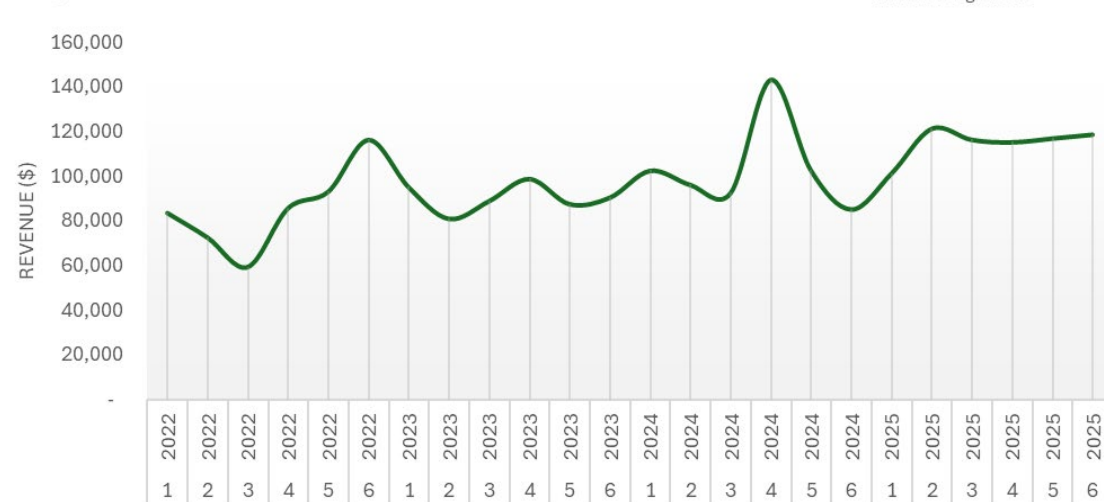
- Compared to the prior year (FY2024), Irrigation **Usage** is up by 7.4% through the first 3 cycles of FY2025



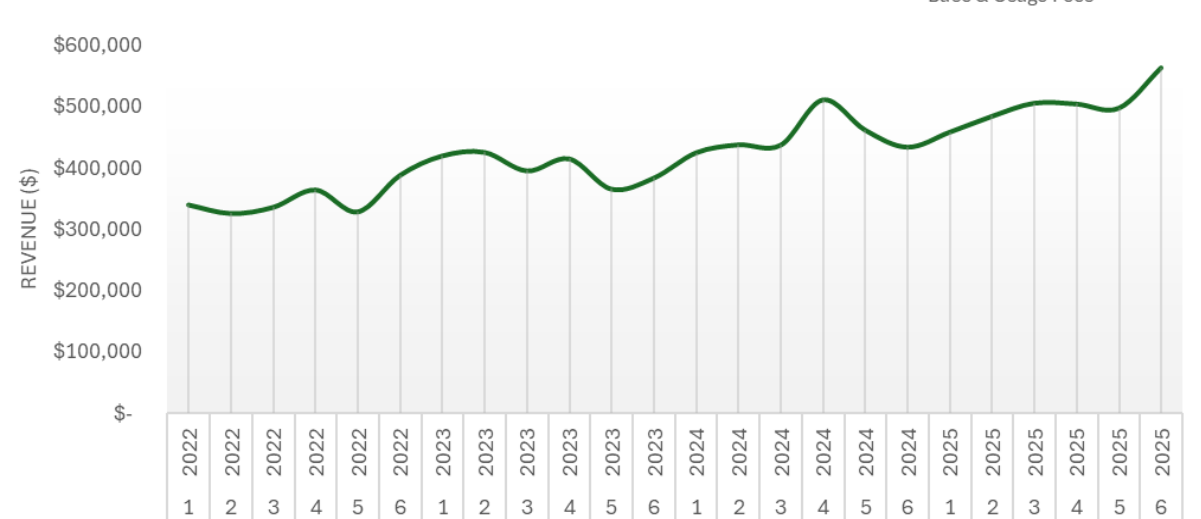
Preliminary FY2026 Water Fund (Revenue Data)

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

Irrigation Revenue \$



Water Revenue \$



- 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	FY2025 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%
	<u>\$ 5,617,730</u>	<u>\$ 4,912,739</u>	<u>\$ 2,710,045</u>	<u>\$ 4,926,289</u>	<u>\$ 5,219,769</u>	<u>\$ 307,030</u>	<u>6.2%</u>

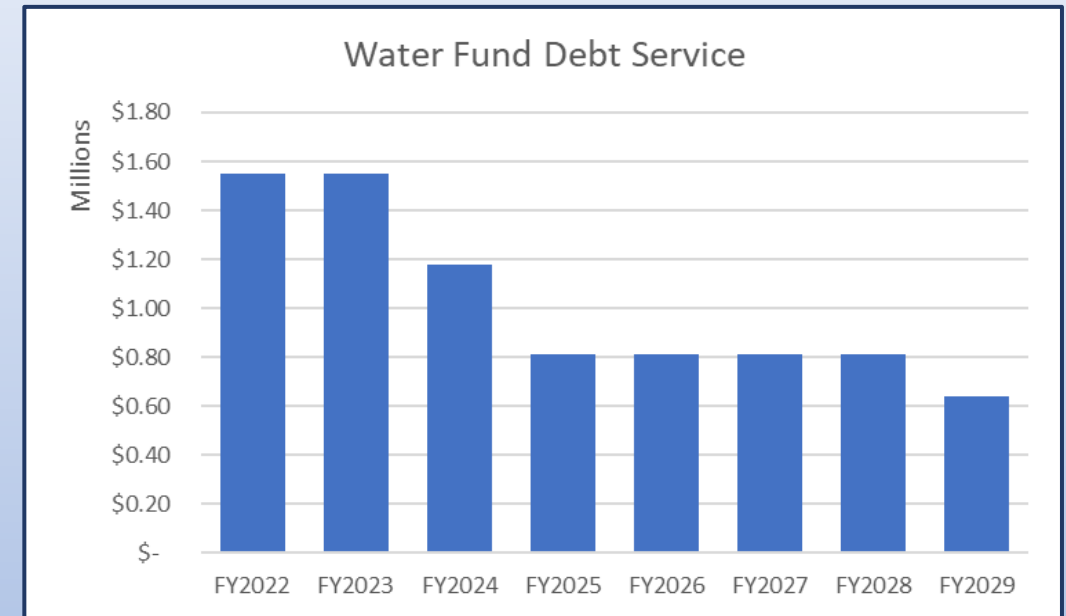




Preliminary FY2026 Water Fund (Expenditure Data)

- 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 & Sep	\$ 198,311	Sep-2030	2.82%
500210	Jun & Dec	263,473	Dec-2037	1.18%
500201	Mar & Sep	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.

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>

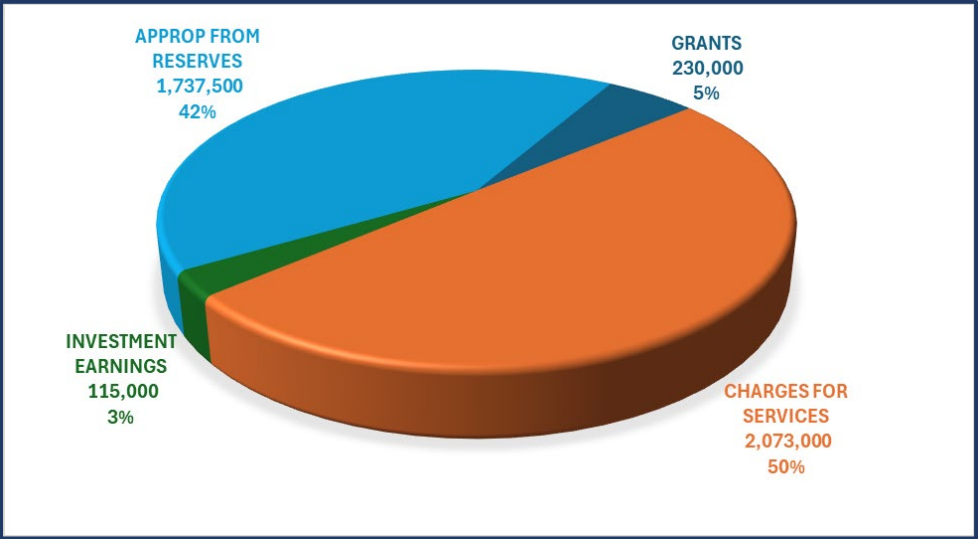
Net Position		
	FY2025	FY2026
Beg Bal Net Position - Unrestricted	\$ 2,570,042	\$ 1,621,031
+ Approp to Resv		
- Approp from Resv	(949,011)	(946,705)
Estimated Ending Balance	<u>\$ 1,621,031</u>	<u>\$ 674,326</u>
Operating Days Cash	144	54
Fund Days Cash (Includes CapX)	120	47



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.

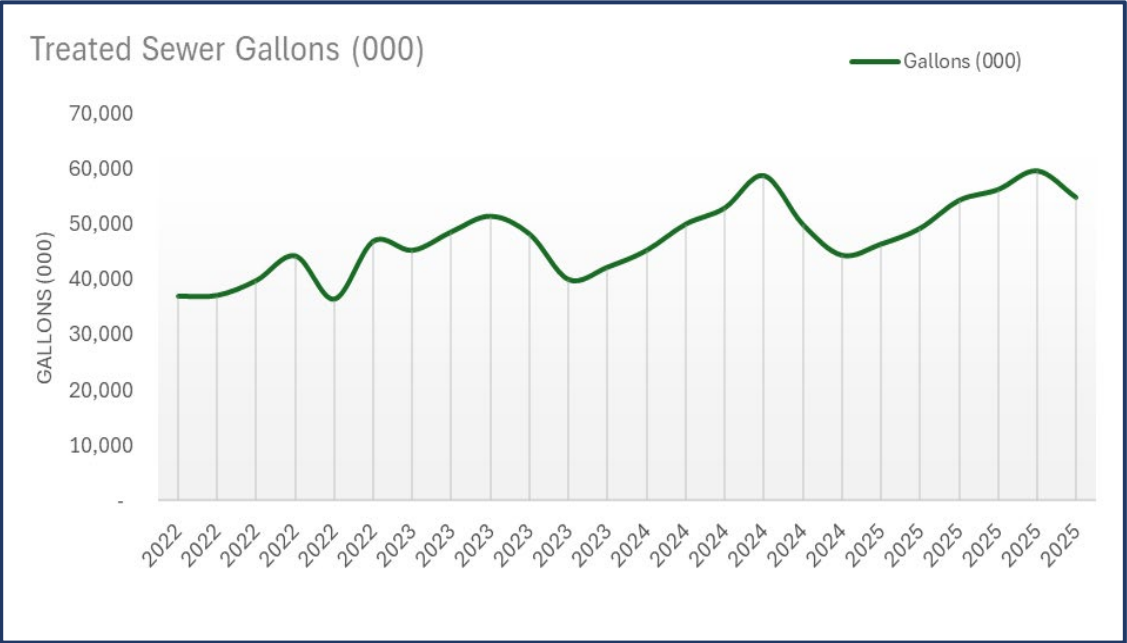
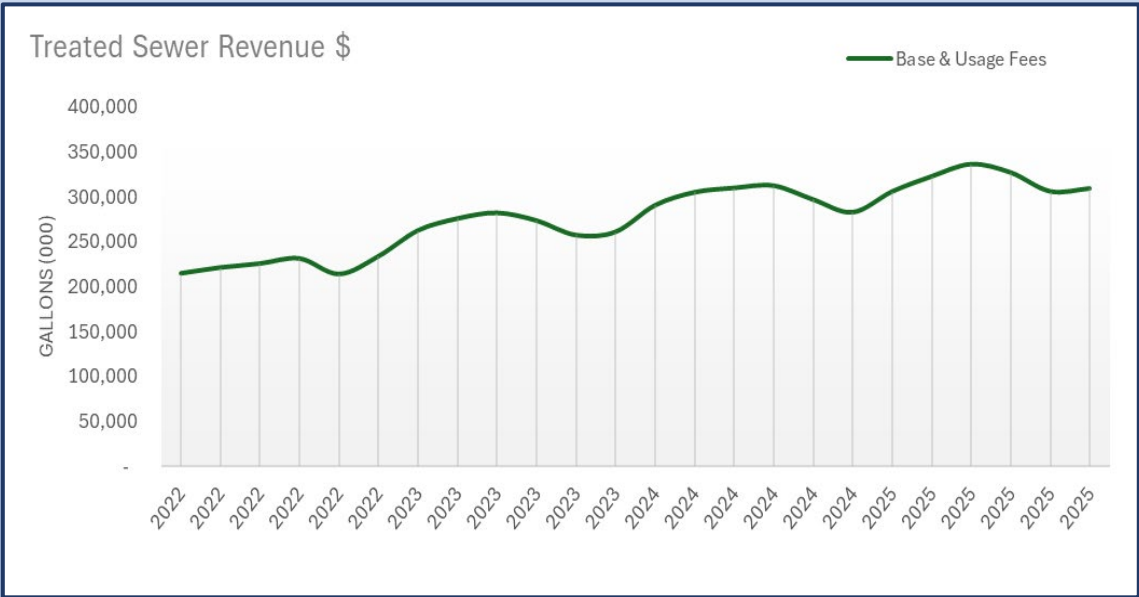
CATEGORY	FY2024	FY2025	April	FY2025	FY2026	FY2026 vs FY2025 Budget	
	Actuals	Budget	FY2025 YTD	Estimate	Proposed	\$ Change	\$ Change
CHARGES FOR SERVICES	\$ 1,809,808	\$ 1,973,647	\$ 967,884	\$ 1,939,820	\$ 2,073,000	99,353	5.0%
GRANTS	-	410,921	230,062	230,062	230,000	(180,921)	-44.0%
INVESTMENT EARNINGS	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>	56.0%





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.



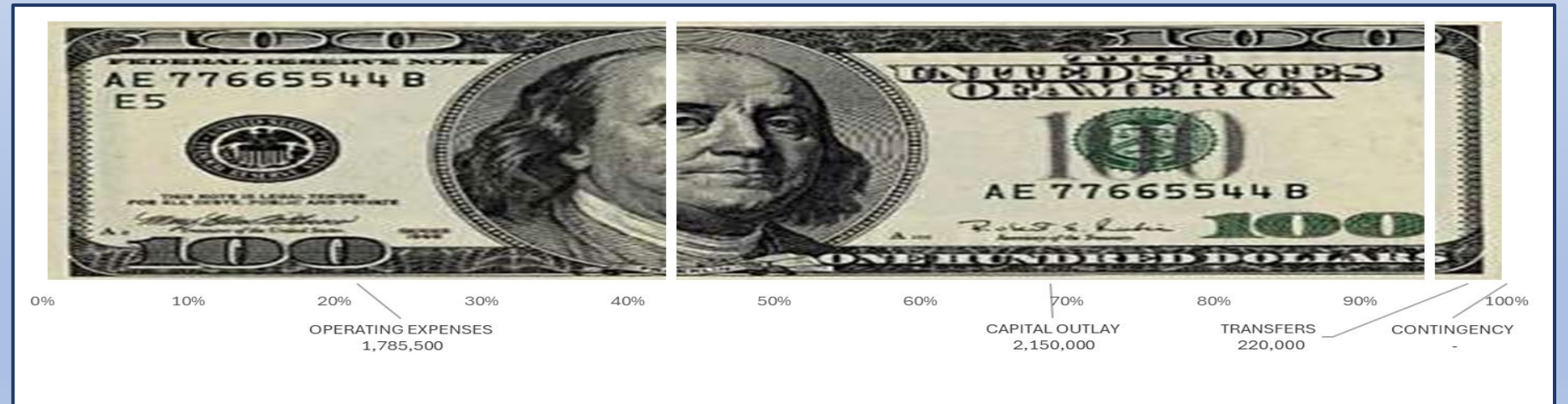
- Compared to the prior year (FY2024), Sewer Revenue increased by 6.6% through the first 3 cycles of FY2025.



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	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>	56.0%





Preliminary FY2026 Sewer Fund Balance

- Net Position decreases due to utilizing excess cash to fund capital needs.
- 125 days of Unrestricted Net Position.
- Sewer Lining Project
- Lift Station # 2 Improvements

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

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



GL NUMBER	DESCRIPTION	2022-23 AMENDED BUDGET	2023-24 AMENDED BUDGET	2024-25 AMENDED BUDGET	2025-26 MANAGER REVIEW BUDGET
Dept 310.000 - REVENUES					
001-310.000-311.000	CURRENT AD VALOREM TAXES	10,773,096	12,190,349	13,236,591	14,150,000
001-310.000-311.100	DELINQUENT AD VALOREM TAXES	1,200	7,000	7,000	
001-310.000-312.000	LOCAL OPTIONAL GAS TAX	33,049	35,000	37,500	36,320
001-310.000-313.100	FRANCHISE FEES-FPL	735,000	382,313	500,000	547,626
001-310.000-313.400	FRANCHISE FEES-FPU	(29,000)	31,000	25,000	30,364
001-310.000-313.600	COMMUNICATIONS SERVICE TAX	240,000	260,000	265,000	226,517
001-310.000-314.100	UTILITY SERVICE TAX-ELECTRIC		183,142	250,000	273,327
001-310.000-334.300	FIRE GRANT REVENUE-STATE				24,000
001-310.000-335.120	STATE REVENUE SHARING PROCEEDS	106,600	130,000	160,000	160,669
001-310.000-335.150	ALCOHOLIC BEVERAGE LICENSES	1,000	1,000	800	636
001-310.000-335.180	LOCAL GOVT HALF-CENT SALES TAX	410,000	450,000	475,000	456,592
001-310.000-335.190	MOTOR FUEL TAX REBATE	1,500	1,500	1,600	1,613
001-310.000-335.195	RECYCLING REVENUE SHARING PROG	2,300			
001-310.000-335.210	FDOT- STREETLIGHT SUBSIDY	19,230	19,230	22,000	22,292
001-310.000-337.720	ARPA FEDERAL GRANT FUNDS			461,324	
001-310.000-338.000	SHARE COUNTY OCCUPATIONAL LIC.	7,000	13,000	12,000	12,106
001-310.000-341.900	ZONING FEES, BOARD REVIEW FEES	2,000	1,000	1,000	
001-310.000-341.920	CERTIFICATION,COPIES,LIEN SEARCH	50,000	50,000	30,000	30,000
001-310.000-342.550	FIRE INSEPECTION/REINSEPECTION FEES				65,000
001-310.000-343.400	GARBAGE/SOLID WASTE REVENUE	580,000	1,029,000	1,050,000	1,061,327
001-310.000-351.000	COURT FINES	2,000	2,000	2,000	1,247
001-310.000-351.100	MISC POLICE INCOME	1,000	500	800	12,000
001-310.000-352.000	LIBRARY FINES & FEES	2,000	2,000	2,000	2,114
001-310.000-354.200	VIOLATION OF LOCAL ORDINANCES	500	10,000	10,000	15,000
001-310.000-361.000	INTEREST ON INVESTMENTS	80,000	125,000	500,000	500,000
001-310.000-361.100	INVESTMENT EARNINGS- TAX COLL.	500	8,000	5,000	10,000
001-310.000-362.000	RENT- U.S. POSTAL STATION	25,000	26,000		
001-310.000-362.200	LEASE-SPRINT PCS	50,000	54,000	56,000	58,000
001-310.000-364.000	DISPOSITION OF FIXED ASSETS	3,000			
001-310.000-366.400	FIRE DEPT DONATIONS			10,000	
001-310.000-366.450	POLICE DEPT DONATIONS			10,000	
001-310.000-369.100	ADMINISTRATIVE REIMBURSEMENTS	900,000	1,050,000	1,050,000	1,250,000
001-310.000-369.300	INSURANCE REIMBURSEMENTS	500			
001-310.000-369.400	OTHER MISCELLANEOUS REVENUES	5,000	5,000	10,000	10,000
001-310.000-369.700	EMS TRANSPORT FEES	30,000	30,000	30,000	125,000
001-310.000-384.500	PROCEEDS-SYNOVUS LINE OF CREDIT		4,990,000		
001-310.000-389.900	APPROPRIATION FROM RESERVE	6,551,382	1,771,228	214,317	428,516
NET OF REVENUES/APPROPRIATIONS - 310.000 - REVENUES		20,583,857	22,857,262	18,434,932	19,510,266
Dept 511.000 - TOWN COMMISSION					
001-511.000-511.000	EXECUTIVE SALARIES AND WAGES	63,000	63,000	63,000	63,000
001-511.000-521.000	FICA TAXES	4,820	5,000	6,000	6,000
001-511.000-522.000	RETIREMENT CONTRIBUTIONS	22,774	35,000	23,000	30,000
001-511.000-524.000	WORKERS' COMPENSATION	2,352	3,300	1,000	1,000
001-511.000-531.000	PROFESSIONAL FEES	3,500	12,000	12,000	7,500
001-511.000-540.000	TRAVEL AND PER DIEM	1,000	12,000	30,000	25,000
001-511.000-541.100	POSTAGE & FREIGHT	12,500	15,000	15,000	7,500
001-511.000-545.000	INSURANCE & BONDS	2,825	6,715	7,185	9,000
001-511.000-549.001	OTH CURR CHG-ADVERTISING	3,500			
001-511.000-549.005	OTH CURR CHG-PRINTING & PUBS	25,000	20,000	20,000	12,500
001-511.000-549.008	OTH CURR CHG-GIFTS & AWARDS	5,000	5,000	5,000	5,000
001-511.000-549.010	OTH CURR CHG-PROMOTIONS	52,500	50,000	150,000	194,000
001-511.000-552.000	OPERATING SUPPLIES	4,500	1,000	1,000	1,200
001-511.000-552.005	EXP ACCT. MAYOR	500	500	500	500
001-511.000-552.010	EXP ACCT. VICE MAYOR	500	500	500	500
001-511.000-552.015	EXP ACCT. COMMISSIONER 1	500	500	500	500
001-511.000-552.020	EXP ACCT. COMMISSIONER 2	500	500	500	500
001-511.000-552.025	EXP ACCT. COMMISSIONER 3	500	500	500	500
001-511.000-552.100	UNIFORMS	375	375		500
001-511.000-554.000	BOOKS, DUES, EDUCATION, SUBSCRIPT	7,500	8,122	8,000	14,500
NET OF REVENUES/APPROPRIATIONS - 511.000 - TOWN COMMISS		(213,646)	(239,012)	(343,685)	(379,200)
Dept 512.000 - TOWN MANAGER					
001-512.000-512.000	REGULAR SALARIES & WAGES	320,887	330,000	316,000	349,000
001-512.000-512.111	BONUS	8,929			
001-512.000-515.200	EDUCATION INCENTIVE PAY	8,000	8,000	6,000	6,000
001-512.000-521.000	FICA TAXES	19,592	28,000	26,000	29,000
001-512.000-521.111	BONUS FICA TAXES	288			
001-512.000-522.000	RETIREMENT CONTRIBUTIONS	12,698	13,500	8,000	9,211
001-512.000-522.100	DEFERRED COMP CONTRIBUTIONS	35,000	48,000	53,000	57,289
001-512.000-523.000	HEALTH INSURANCE/ALLOWANCE	66,808	66,330	62,000	48,000
001-512.000-524.000	WORKERS' COMPENSATION	3,762	3,500	1,000	1,000
001-512.000-531.000	PROFESSIONAL FEES	42,500	108,460	51,695	40,000
001-512.000-531.100	PROFESSIONAL FEES- GEN LEGAL			125,000	125,000
001-512.000-531.200	PROFESSIONAL FEES- LITIGATION			25,000	
001-512.000-531.300	PROFESIONAL FEES- LEGAL OTHER			35,000	
001-512.000-534.000	OTHER CONTRACTUAL SERVICES	3,500	4,000	2,500	

GL NUMBER	DESCRIPTION	2022-23 AMENDED BUDGET	2023-24 AMENDED BUDGET	2024-25 AMENDED BUDGET	2025-26 MANAGER REVIEW BUDGET
Dept 512.000 - TOWN MANAGER					
001-512.000-540.000	TRAVEL AND PER DIEM	7,000	7,000	6,500	7,200
001-512.000-540.100	TRAINING & DEVELOPMENT	2,500	3,000	3,000	3,000
001-512.000-541.100	POSTAGE & FREIGHT	350	350	350	500
001-512.000-545.000	INSURANCE & BONDS	5,640	12,000	12,840	15,000
001-512.000-546.100	REPAIRS & MAINTENANCE- VEHICLE	1,500	2,500	1,500	1,200
001-512.000-549.008	OTH CURR CHG-GIFTS & AWARDS	3,500	2,500	2,500	2,500
001-512.000-552.000	OPERATING SUPPLIES	6,500	8,000	5,000	5,000
001-512.000-552.400	OPERATING SUPPLIES-GASOLINE	3,671	3,000	3,000	2,500
001-512.000-554.000	BOOKS,DUES,EDUCATION,SUBSCRIPT	10,912	7,500	7,500	6,500
NET OF REVENUES/APPROPRIATIONS - 512.000 - TOWN MANAGER		(563,537)	(655,640)	(753,385)	(767,900)
Dept 512.100 - TOWN CLERK					
001-512.100-512.000	REGULAR SALARIES & WAGES	196,261	188,000	218,000	195,000
001-512.100-512.111	BONUS	4,456			
001-512.100-514.000	OVERTIME	500	500	2,000	
001-512.100-515.200	EDUCATION INCENTIVE PAY	12,000	8,000	8,000	8,000
001-512.100-521.000	FICA TAXES	15,932	15,700	19,000	17,000
001-512.100-521.111	BONUS FICA TAXES	337			
001-512.100-522.000	RETIREMENT CONTRIBUTIONS	46,231	52,000	57,000	55,000
001-512.100-522.111	BONUS RETIREMENT CONTRIBUTION	844			
001-512.100-523.000	HEALTH INSURANCE/ALLOWANCE	77,434	48,000	66,000	61,000
001-512.100-524.000	WORKERS' COMPENSATION	5,645	2,000	1,000	1,000
001-512.100-534.000	OTHER CONTRACTUAL SERVICES	2,500	18,535	51,263	51,000
001-512.100-540.000	TRAVEL AND PER DIEM	4,400	4,200	7,200	7,800
001-512.100-540.100	TRAINING & DEVELOPMENT	2,200	4,000	4,000	6,000
001-512.100-541.100	POSTAGE & FREIGHT	3,500	3,500	3,500	2,000
001-512.100-545.000	INSURANCE & BONDS	6,779	5,000	5,350	7,000
001-512.100-549.001	OTH CURR CHG-ADVERTISING	7,500	8,888	8,000	1,500
001-512.100-549.009	OTH CURR CHG-ELECTIONS	25,000	7,165	23,000	23,000
001-512.100-552.000	OPERATING SUPPLIES	4,350	2,500	2,500	2,500
001-512.100-554.000	BOOKS,DUES,EDUCATION,SUBSCRIPT	13,363	8,443	5,000	4,130
001-512.100-564.000	MACHINERY AND EQUIPMENT	2,767	1,700	1,700	4,200
NET OF REVENUES/APPROPRIATIONS - 512.100 - TOWN CLERK		(431,999)	(378,131)	(482,513)	(446,130)
Dept 513.000 - FINANCE					
001-513.000-512.000	REGULAR SALARIES & WAGES	345,436	351,000	235,000	135,000
001-513.000-512.111	BONUS	9,400			
001-513.000-515.200	EDUCATION INCENTIVE PAY	8,000	10,000	10,000	4,000
001-513.000-521.000	FICA TAXES	25,485	29,000	30,000	12,500
001-513.000-521.111	BONUS FICA TAXES	509			
001-513.000-522.000	RETIREMENT CONTRIBUTIONS	78,571	85,000	81,000	20,000
001-513.000-523.000	HEALTH INSURANCE/ALLOWANCE	48,288	46,000	52,000	13,000
001-513.000-524.000	WORKERS' COMPENSATION	5,645	3,800	1,000	1,000
001-513.000-532.000	ACCOUNTING AND AUDITING	50,000	40,000	170,000	191,000
001-513.000-534.000	OTHER CONTRACTUAL SERVICES	25,000	20,000	20,000	30,000
001-513.000-540.000	TRAVEL AND PER DIEM	4,500	10,000	10,000	5,000
001-513.000-540.100	TRAINING & DEVELOPMENT	4,500	5,000	5,000	3,500
001-513.000-541.100	POSTAGE & FREIGHT	3,850	4,000	8,000	7,500
001-513.000-544.000	RENTALS AND LEASES	3,061	3,000		
001-513.000-545.000	INSURANCE & BONDS	6,779	5,000	5,350	7,500
001-513.000-552.000	OPERATING SUPPLIES	3,791	6,000	4,000	2,250
001-513.000-554.000	BOOKS,DUES,EDUCATION,SUBSCRIPT	2,000	2,000	2,500	3,000
001-513.000-571.150	PRINCIPAL - COPIER LEASE			2,100	2,500
001-513.000-572.150	INTEREST - COPIER LEASE			50	
NET OF REVENUES/APPROPRIATIONS - 513.000 - FINANCE		(624,815)	(619,800)	(636,000)	(437,750)
Dept 514.000 - LEGAL COUNSEL					
001-514.000-531.100	PROFESSIONAL FEES- GEN LEGAL	139,111	144,165		
001-514.000-531.300	PROFESSIONAL FEES- LEGAL OTHER	7,235	50,000		
NET OF REVENUES/APPROPRIATIONS - 514.000 - LEGAL COUNSE		(146,346)	(194,165)		
Dept 519.000 - PUBLIC WORKS					
001-519.000-512.000	REGULAR SALARIES & WAGES	78,525	47,000	46,000	51,000
001-519.000-512.111	BONUS	1,571			
001-519.000-514.000	OVERTIME	5,957	11,000	3,000	3,000
001-519.000-515.100	SHIFT DIFFERENTIAL PAY	1,810	2,250		
001-519.000-521.000	FICA TAXES	6,233	8,000	4,000	5,000
001-519.000-521.111	BONUS FICA TAXES	119			
001-519.000-522.000	RETIREMENT CONTRIBUTIONS	9,927	13,000	7,000	8,000
001-519.000-523.000	HEALTH INSURANCE/ALLOWANCE	58,715	39,000	31,000	23,000
001-519.000-524.000	WORKERS' COMPENSATION	3,762	4,000	5,000	5,000
001-519.000-531.000	PROFESSIONAL FEES	15,000	56,425	50,000	45,000
001-519.000-534.000	OTHER CONTRACTUAL SERVICES	91,790	182,704	180,000	205,000
001-519.000-540.000	TRAVEL AND PER DIEM	1,500	1,500	2,000	2,500
001-519.000-540.100	TRAINING & DEVELOPMENT	1,000	1,000	2,000	
001-519.000-545.000	INSURANCE & BONDS	6,019	3,000	3,210	
001-519.000-546.000	REPAIRS & MAINTENANCE- GENERAL	83,082	85,445	111,150	

GL NUMBER	DESCRIPTION	2022-23 AMENDED BUDGET	2023-24 AMENDED BUDGET	2024-25 AMENDED BUDGET	2025-26 MANAGER REVIEW BUDGET
Dept 519.000 - PUBLIC WORKS					
001-519.000-546.100	REPAIRS & MAINTENANCE- VEHICLE	5,000	5,000	8,000	7,200
001-519.000-549.003	OTH CURR CHG-LICENSE & PERMITS	300	300	300	
001-519.000-552.000	OPERATING SUPPLIES	22,500	30,000	50,000	40,000
001-519.000-552.250	OPERATING SUPPLIES- SAFETY	1,000	1,000	1,000	1,000
001-519.000-552.400	OPERATING SUPPLIES-GASOLINE	1,500	1,500	3,000	4,000
001-519.000-562.000	BUILDINGS				1,200,000
001-519.000-563.000	IMPROVEMENTS OTHER THAN BLDG.	3,000		1,000,000	
001-519.000-564.000	MACHINERY AND EQUIPMENT		30,000		
NET OF REVENUES/APPROPRIATIONS - 519.000 - PUBLIC WORKS		(398,310)	(522,124)	(1,506,660)	(1,751,700)
Dept 519.100 - POST OFFICE					
001-519.100-512.000	REGULAR SALARIES & WAGES	99,503	94,000		
001-519.100-512.111	BONUS	2,700			
001-519.100-515.200	EDUCATION INCENTIVE PAY	2,000	2,000		
001-519.100-521.000	FICA TAXES	7,765	7,700		
001-519.100-521.111	BONUS FICA TAXES	198			
001-519.100-522.000	RETIREMENT CONTRIBUTIONS	12,487	13,800		
001-519.100-523.000	HEALTH INSURANCE/ALLOWANCE	19,105	23,000		
001-519.100-524.000	WORKERS' COMPENSATION	2,822	4,000		
001-519.100-544.000	RENTALS AND LEASES	3,500	3,000		
001-519.100-545.000	INSURANCE & BONDS	3,390	5,000		
001-519.100-552.000	OPERATING SUPPLIES	3,000	3,000		
001-519.100-552.100	UNIFORMS	502	500		
NET OF REVENUES/APPROPRIATIONS - 519.100 - POST OFFICE		(156,972)	(156,000)		
Dept 519.300 - SHARED SUPPORT SERVICES					
001-519.300-512.000	REGULAR SALARIES & WAGES	155,938	138,000	86,000	218,000
001-519.300-512.111	BONUS	4,400			
001-519.300-515.200	EDUCATION INCENTIVE PAY	8,000	8,000	4,000	6,000
001-519.300-521.000	FICA TAXES	12,541	15,000	8,000	18,750
001-519.300-521.111	BONUS FICA TAXES	265			
001-519.300-522.000	RETIREMENT CONTRIBUTIONS	19,972	49,000	13,000	31,000
001-519.300-523.000	HEALTH INSURANCE/ALLOWANCE	30,027	29,000	12,000	36,000
001-519.300-524.000	WORKERS' COMPENSATION	3,762	3,000	1,000	1,000
001-519.300-534.000	OTHER CONTRACTUAL SERVICES	126,250	165,079	165,000	161,000
001-519.300-541.000	COMMUNICATIONS	107,400	121,200	125,000	131,000
001-519.300-543.000	UTILITY SERVICES	61,000	71,000	78,100	37,000
001-519.300-544.000	RENTALS AND LEASES	18,027		7,000	5,000
001-519.300-545.000	INSURANCE & BONDS	29,519	3,000	3,210	5,000
001-519.300-549.000	OTHER CURRENT CHARGES-GENERAL	22,800	26,092	25,000	30,000
001-519.300-549.006	OTH CURR CHG-TAXES & ASSESSMNT		10,000		
001-519.300-552.000	OPERATING SUPPLIES	26,000	25,000	30,000	13,000
001-519.300-564.000	MACHINERY AND EQUIPMENT				85,000
001-519.300-566.100	SOFTWARE	70,350	89,043	129,274	99,000
001-519.300-571.150	PRINCIPAL - COPIER LEASE			3,900	
001-519.300-572.150	INTEREST - COPIER LEASE			150	
NET OF REVENUES/APPROPRIATIONS - 519.300 - SHARED SUPPO		(696,251)	(752,414)	(690,634)	(876,750)
Dept 521.000 - POLICE DEPARTMENT					
001-521.000-512.000	REGULAR SALARIES & WAGES	1,599,153	1,855,300	1,578,000	1,602,000
001-521.000-512.111	BONUS	40,844			
001-521.000-514.000	OVERTIME	49,175	30,000	88,000	72,000
001-521.000-515.000	SPECIAL PAY	25,080	21,000	106,000	127,000
001-521.000-515.100	SHIFT DIFFERENTIAL PAY	28,468	70,000	562,000	836,000
001-521.000-515.200	EDUCATION INCENTIVE PAY	28,000	31,700	36,000	40,000
001-521.000-521.000	FICA TAXES	128,532	159,400	190,000	215,000
001-521.000-521.111	BONUS FICA TAXES	2,837			
001-521.000-522.000	RETIREMENT CONTRIBUTIONS	466,984	570,000	747,000	815,000
001-521.000-523.000	HEALTH INSURANCE/ALLOWANCE	335,470	321,000	506,000	521,000
001-521.000-524.000	WORKERS' COMPENSATION	31,513	25,000	75,000	83,000
001-521.000-531.000	PROFESSIONAL FEES	7,500	9,000	10,000	7,500
001-521.000-534.000	OTHER CONTRACTUAL SERVICES	81,666	10,500	27,637	32,600
001-521.000-540.000	TRAVEL AND PER DIEM	6,000	9,000	10,000	13,000
001-521.000-540.100	TRAINING & DEVELOPMENT	11,600	15,000	30,000	25,500
001-521.000-541.000	COMMUNICATIONS		82,000	138,000	154,000
001-521.000-541.100	POSTAGE & FREIGHT	200	500	500	500
001-521.000-543.000	UTILITY SERVICES	13,000	15,000	16,500	17,500
001-521.000-545.000	INSURANCE & BONDS	63,865	65,500	82,089	90,000
001-521.000-546.000	REPAIRS & MAINTENANCE- GENERAL	1,500	1,500	2,000	2,000
001-521.000-546.100	REPAIRS & MAINTENANCE- VEHICLE	22,000	28,000	50,000	82,000
001-521.000-546.150	MARINE MAINTENANCE	21,045	27,600	30,000	30,000
001-521.000-549.013	OTH CURR CHG-ANNUAL PHYSICALS	1,500	1,500	2,500	3,000
001-521.000-552.000	OPERATING SUPPLIES	14,300	18,000	30,000	26,000
001-521.000-552.100	UNIFORMS	12,462	22,000	24,000	25,000
001-521.000-552.400	OPERATING SUPPLIES-GASOLINE	35,200	25,000	45,000	
001-521.000-552.450	MARINE GASOLINE	12,000	12,054	15,000	
001-521.000-554.000	BOOKS, DUES, EDUCATION, SUBSCRIPT	6,231	6,000	6,000	

GL NUMBER	DESCRIPTION	2022-23 AMENDED BUDGET	2023-24 AMENDED BUDGET	2024-25 AMENDED BUDGET	2025-26 MANAGER REVIEW BUDGET
Dept 521.000 - POLICE DEPARTMENT					
001-521.000-563.000	IMPROVEMENTS OTHER THAN BLDG.				1,200,000
001-521.000-564.000	MACHINERY AND EQUIPMENT		54,000	905,000	
001-521.000-571.150	PRINCIPAL - COPIER LEASE			1,328	1,800
001-521.000-572.150	INTEREST - COPIER LEASE			25	
NET OF REVENUES/APPROPRIATIONS - 521.000 - POLICE DEPAR'		(3,046,125)	(3,485,554)	(5,313,579)	(6,102,400)
Dept 522.000 - FIRE RESCUE					
001-522.000-512.000	REGULAR SALARIES & WAGES	295,422	1,538,000	2,688,000	2,637,000
001-522.000-512.111	BONUS	785			
001-522.000-514.000	OVERTIME		112,000	100,000	226,000
001-522.000-515.000	SPECIAL PAY		140,000	280,000	280,000
001-522.000-515.200	EDUCATION INCENTIVE PAY	462	4,000	95,000	95,000
001-522.000-515.300	UNIFORMS ALLOWANCE		4,200		
001-522.000-521.000	FICA TAXES	27,253	144,000	253,000	259,000
001-522.000-521.111	BONUS FICA TAXES	58			
001-522.000-522.000	RETIREMENT CONTRIBUTIONS	86,839	550,000	1,008,000	1,049,000
001-522.000-523.000	HEALTH INSURANCE/ALLOWANCE	64,189	380,000	696,000	782,000
001-522.000-524.000	WORKERS' COMPENSATION	1,800	19,000	123,000	125,000
001-522.000-531.000	PROFESSIONAL FEES	518,849	138,728	126,371	40,000
001-522.000-531.500	PROFESSIONAL FEES-FIRE PREVENTION				50,000
001-522.000-534.000	OTHER CONTRACTUAL SERVICES	5,353,067	3,276,000	21,000	96,800
001-522.000-540.000	TRAVEL AND PER DIEM	2,500	8,000	8,000	19,800
001-522.000-540.100	TRAINING & DEVELOPMENT	12,500	17,500	30,000	19,700
001-522.000-541.000	COMMUNICATIONS		3,000	2,500	2,500
001-522.000-541.100	POSTAGE & FREIGHT		500	3,000	3,000
001-522.000-543.000	UTILITY SERVICES	1,500	4,000	4,400	44,400
001-522.000-545.000	INSURANCE & BONDS	25,000	10,000	100,700	100,700
001-522.000-546.000	REPAIRS & MAINTENANCE- GENERAL	15,000	5,000	5,000	1,300
001-522.000-546.100	REPAIRS & MAINTENANCE- VEHICLE	1,000	10,000	76,000	137,800
001-522.000-549.000	OTHER CURRENT CHARGES-GENERAL		5,000	5,000	5,000
001-522.000-549.013	OTH CURR CHG-ANNUAL PHYSICALS		42,000	50,000	50,000
001-522.000-552.000	OPERATING SUPPLIES	20,500	25,000	105,000	142,000
001-522.000-552.100	UNIFORMS	7,000	26,400	24,000	20,000
001-522.000-552.150	UNIFORMS ALLOWANCE	500			
001-522.000-552.400	OPERATING SUPPLIES-GASOLINE	1,500	3,500	15,000	15,000
001-522.000-554.000	BOOKS,DUES,EDUCATION,SUBSCRIPT	1,500	1,600	7,500	59,000
001-522.000-562.000	BUILDINGS	4,185,165	4,913,072		
001-522.000-562.100	FIRE (CIP)- DIRECT ORDERS	160,000	392,748		
001-522.000-564.000	MACHINERY AND EQUIPMENT	1,614,674	1,166,558	13,306	
001-522.000-566.100	SOFTWARE	20,000	1,500	129	500
001-522.000-575.100	INTEREST-SYNOVUS LOAN (FIRE DEPT)	14			
NET OF REVENUES/APPROPRIATIONS - 522.000 - FIRE RESCUE		(12,417,077)	(12,941,306)	(5,839,906)	(6,260,500)
Dept 534.000 - SOLID WASTE					
001-534.000-534.000	OTHER CONTRACTUAL SERVICES	485,235	1,005,000	1,075,350	1,150,625
001-534.000-552.000	OPERATING SUPPLIES	15,300	10,000		
NET OF REVENUES/APPROPRIATIONS - 534.000 - SOLID WASTE		(500,535)	(1,015,000)	(1,075,350)	(1,150,625)
Dept 571.000 - LIBRARY					
001-571.000-512.000	REGULAR SALARIES & WAGES	235,936	239,000	259,000	273,000
001-571.000-512.111	BONUS	6,750			
001-571.000-515.200	EDUCATION INCENTIVE PAY	8,000	8,000	8,000	8,000
001-571.000-521.000	FICA TAXES	18,661	20,000	22,000	23,000
001-571.000-521.111	BONUS FICA TAXES	508			
001-571.000-522.000	RETIREMENT CONTRIBUTIONS	50,808	56,100	61,000	64,000
001-571.000-523.000	HEALTH INSURANCE/ALLOWANCE	50,913	53,000	54,000	60,000
001-571.000-524.000	WORKERS' COMPENSATION	7,526	5,500	1,000	1,000
001-571.000-531.000	PROFESSIONAL FEES	2,000	1,000	1,000	500
001-571.000-540.000	TRAVEL AND PER DIEM	2,500	2,500	3,000	3,000
001-571.000-540.100	TRAINING & DEVELOPMENT	600	800	800	800
001-571.000-541.100	POSTAGE & FREIGHT	200	200	100	50
001-571.000-543.000	UTILITY SERVICES	3,500	4,000	4,400	4,600
001-571.000-544.000	RENTALS AND LEASES	34			
001-571.000-545.000	INSURANCE & BONDS	9,039	7,000	7,490	8,500
001-571.000-552.000	OPERATING SUPPLIES	8,500	10,000	10,000	10,000
001-571.000-552.100	UNIFORMS	375	300	300	300
001-571.000-552.900	OPERATING EXP-CHILDRENS PROG	1,500	1,000	500	500
001-571.000-554.000	BOOKS,DUES,EDUCATION,SUBSCRIPT	52,642	55,000	55,000	55,000
001-571.000-564.000	MACHINERY AND EQUIPMENT			5,000	16,000
001-571.000-571.150	PRINCIPAL - COPIER LEASE			1,036	1,100
001-571.000-572.150	INTEREST - COPIER LEASE			25	
NET OF REVENUES/APPROPRIATIONS - 571.000 - LIBRARY		(459,992)	(463,400)	(493,651)	(529,350)
Dept 581.000 - INTERFUND TRANSFERS					
001-581.000-581.300	TRANSFER TO WATER FD-DEBT SERV	945,519	451,753		
001-581.000-581.800	TRFR TO BUILDING FUND 106	55,000	55,000	55,000	
NET OF REVENUES/APPROPRIATIONS - 581.000 - INTERFUND TR		(1,000,519)	(506,753)	(55,000)	

GL NUMBER	DESCRIPTION	2022-23 AMENDED BUDGET	2023-24 AMENDED BUDGET	2024-25 AMENDED BUDGET	2025-26 MANAGER REVIEW BUDGET
Dept 582.000 - DEBT SERVICE					
001-582.000-574.100	PRINCIPAL-SYNOVUS LOAN (FIRE DEPT)		519,227	536,291	553,917
001-582.000-575.100	INTEREST-SYNOVUS LOAN (FIRE DEPT)		158,735	141,669	124,044
NET OF REVENUES/APPROPRIATIONS - 582.000 - DEBT SERVICE			(677,962)	(677,960)	(677,961)
Dept 590.000 - RESERVE FOR CONTINGENCY					
001-590.000-599.000	RESERVE FOR CONTINGENCY			19,000	75,000
001-590.000-599.200	APPROPRIATION TO RESERVE		250,000	585,125	
NET OF REVENUES/APPROPRIATIONS - 590.000 - RESERVE FOR ((250,000)	(604,125)	(75,000)
ESTIMATED REVENUES - FUND 001		20,583,857	22,857,262	18,434,932	19,510,266
APPROPRIATIONS - FUND 001		20,656,124	22,857,261	18,472,448	19,510,266
NET OF REVENUES/APPROPRIATIONS - FUND 001		(72,267)	1	(37,516)	
BEGINNING FUND BALANCE		10,596,959	7,054,149	8,290,555	
FUND BALANCE ADJUSTMENTS		30	250,000		
ENDING FUND BALANCE		10,524,722	7,304,150	8,253,039	

GL NUMBER	DESCRIPTION	2022-23 AMENDED BUDGET	2023-24 AMENDED BUDGET	2024-25 AMENDED BUDGET	2025-26 MANAGER REVIEW BUDGET
Dept 310.000 - REVENUES					
103-310.000-335.110	DISCRETIONARY SALES TAX	287,915	412,000	415,000	107,000
103-310.000-389.900	APPROPRIATION FROM RESERVE	142,085	219,500	260,000	380,000
NET OF REVENUES/APPROPRIATIONS - 310.000 - REVENUES		430,000	631,500	675,000	487,000
Dept 360.000 - MISCELLANEOUS					
103-360.000-361.000	INTEREST ON INVESTMENTS		14,000	36,000	30,000
NET OF REVENUES/APPROPRIATIONS - 360.000 - MISCELLANEOUS			14,000	36,000	30,000
Dept 519.000 - PUBLIC WORKS					
103-519.000-531.000	PROFESSIONAL FEES			63,295	
103-519.000-563.000	IMPROVEMENTS OTHER THAN BLDG.			351,990	
103-519.000-564.000	MACHINERY AND EQUIPMENT			25,000	
NET OF REVENUES/APPROPRIATIONS - 519.000 - PUBLIC WORKS				(440,285)	
Dept 521.000 - POLICE DEPARTMENT					
103-521.000-563.000	IMPROVEMENTS OTHER THAN BLDG.			150,000	
103-521.000-564.000	MACHINERY AND EQUIPMENT			106,000	117,500
NET OF REVENUES/APPROPRIATIONS - 521.000 - POLICE DEPARTMENT				(256,000)	(117,500)
Dept 535.000 - SEWER SYSTEM OPERATIONS					
103-535.000-563.000	IMPROVEMENTS OTHER THAN BLDG.				300,000
NET OF REVENUES/APPROPRIATIONS - 535.000 - SEWER SYSTEM					(300,000)
Dept 571.000 - LIBRARY					
103-571.000-563.000	IMPROVEMENTS OTHER THAN BLDG.			100,000	
NET OF REVENUES/APPROPRIATIONS - 571.000 - LIBRARY				(100,000)	
Dept 574.000 - DISCRETIONARY SALES TAX- IST					
103-574.000-531.000	PROFESSIONAL FEES		56,000		
103-574.000-562.000	BUILDINGS	50,285			
103-574.000-563.000	IMPROVEMENTS OTHER THAN BLDG.	220,000	220,000		
103-574.000-564.000	MACHINERY AND EQUIPMENT	237,549	369,500		
103-574.000-599.000	RESERVE FOR CONTINGENCY				99,500
NET OF REVENUES/APPROPRIATIONS - 574.000 - DISCRETIONARY SALES TAX- IST		(507,834)	(645,500)		(99,500)
ESTIMATED REVENUES - FUND 103		430,000	645,500	711,000	517,000
APPROPRIATIONS - FUND 103		507,834	645,500	796,285	517,000
NET OF REVENUES/APPROPRIATIONS - FUND 103		(77,834)		(85,285)	
BEGINNING FUND BALANCE		395,450	671,676	691,338	
FUND BALANCE ADJUSTMENTS			(25,000)		
ENDING FUND BALANCE		317,616	646,676	606,053	

GL NUMBER	DESCRIPTION	2022-23 AMENDED BUDGET	2023-24 AMENDED BUDGET	2024-25 AMENDED BUDGET	2025-26 MANAGER REVIEW BUDGET
Dept 310.000 - REVENUES					
106-310.000-322.000	BUILDING PERMITS	1,286,988	1,200,000	1,200,000	1,450,000
106-310.000-322.100	ADDITIONAL PERMIT FEES	40,000	60,000	40,000	40,000
106-310.000-322.200	PERMIT DISCOUNT	(128,698)	(140,000)	(110,000)	
106-310.000-322.210	PRIVATE PROVIDER DISCOUNT		(3,000)		
106-310.000-322.230	PRIVATE PROVIDER DISCOUNT-GS		(1,000)		
106-310.000-322.300	BUIDLING PERMITS-GS	447,044	608,570	750,000	700,000
106-310.000-322.400	ADDITIONAL PERMIT FEES-GS		2,000	7,000	7,000
106-310.000-341.900	ZONING FEES, BOARD REVIEW FEES	24,000	30,000	37,000	37,000
106-310.000-341.940	DCA-PERMIT SURCH COMMISSION	1,800	1,800	2,200	2,200
106-310.000-341.950	DCA-PERMIT SURCH COMMISSION-GS		120	120	120
106-310.000-342.500	BCAIB-PERMIT SURCH COMMISSION	2,700	2,700	2,850	2,850
106-310.000-342.501	BCAIB-PERMIT SURCH COMMISSION-GS		180	180	180
106-310.000-342.510	PENALTIES	60,000	20,000	35,000	50,000
106-310.000-342.520	RE-INSPECTION FEES		40,000	44,000	44,000
106-310.000-342.530	PENALTIES-GS		1,000	1,000	5,000
106-310.000-342.540	RE-INSPECTION FEES-GS		1,200	7,000	7,000
106-310.000-361.000	INTEREST ON INVESTMENTS	18,000	40,000	110,000	110,000
106-310.000-381.100	TRANSFER FROM GENERAL FUND	55,000	55,000	55,000	55,000
106-310.000-389.900	APPROPRIATION FROM RESERVE	16,600		179,900	619,860
NET OF REVENUES/APPROPRIATIONS - 310.000 - REVENUES		1,823,434	1,918,570	2,361,250	3,130,210
Dept 524.000 - BUILDING DEPARTMENT					
106-524.000-512.000	REGULAR SALARIES & WAGES	483,903	476,000	583,000	675,000
106-524.000-512.111	BONUS	13,200			
106-524.000-514.000	OVERTIME	2,300	3,600	16,000	6,000
106-524.000-515.200	EDUCATION INCENTIVE PAY	8,000	8,000	12,000	12,000
106-524.000-521.000	FICA TAXES	37,631	39,000	49,000	60,000
106-524.000-521.111	BONUS FICA TAXES	934			
106-524.000-522.000	RETIREMENT CONTRIBUTIONS	86,970	95,000	115,000	137,500
106-524.000-523.000	HEALTH INSURANCE/ALLOWANCE	117,754	77,000	106,000	108,000
106-524.000-524.000	WORKERS' COMPENSATION	11,288	8,000	1,000	1,000
106-524.000-531.000	PROFESSIONAL FEES	12,500	32,500	20,000	24,000
106-524.000-534.000	OTHER CONTRACTUAL SERVICES	123,781	64,400	81,778	90,000
106-524.000-535.000	SUB-CONTRACTED INSPECTIONS	300,000	315,000	262,950	350,000
106-524.000-535.100	SUB-CONTRACTED INSPECTIONS-GS	196,500	135,000	120,000	152,000
106-524.000-540.000	TRAVEL AND PER DIEM	8,000	8,000	10,500	12,000
106-524.000-540.100	TRAINING & DEVELOPMENT	4,200	4,800	4,800	14,000
106-524.000-541.000	COMMUNICATIONS	1,620	1,620	2,200	2,000
106-524.000-541.100	POSTAGE & FREIGHT	3,500	4,800	4,800	6,000
106-524.000-543.000	UTILITY SERVICES	1,666	2,000	2,200	2,200
106-524.000-544.000	RENTALS AND LEASES	2,800	2,800	2,800	2,800
106-524.000-545.000	INSURANCE & BONDS	8,695	35,000	37,450	37,450
106-524.000-546.000	REPAIRS & MAINTENANCE- GENERAL	3,500	4,000	3,000	3,000
106-524.000-546.100	REPAIRS & MAINTENANCE- VEHICLE	4,000	5,500	6,000	5,600
106-524.000-549.100	ADMINISTATIVE CHARGES	350,000	500,000	500,000	700,000
106-524.000-552.000	OPERATING SUPPLIES	12,673	12,600	12,000	10,000
106-524.000-552.400	OPERATING SUPPLIES-GASOLINE	8,500	4,000	4,000	4,000
106-524.000-554.000	BOOKS, DUES, EDUCATION, SUBSCRIPT	6,060	5,200	5,000	6,160
106-524.000-562.000	BUILDINGS	9,000	9,000	400,000	690,000
106-524.000-564.000	MACHINERY AND EQUIPMENT	53,140	60,000	10,000	12,500
106-524.000-566.100	SOFTWARE	2,400	2,600	8,400	4,000
106-524.000-571.150	PRINCIPAL - COPIER LEASE		3,000	3,000	3,000
106-524.000-572.150	INTEREST - COPIER LEASE		150	150	
NET OF REVENUES/APPROPRIATIONS - 524.000 - BUILDING DEP		(1,874,515)	(1,918,570)	(2,383,028)	(3,130,210)
ESTIMATED REVENUES - FUND 106		1,823,434	1,918,570	2,361,250	3,130,210
APPROPRIATIONS - FUND 106		1,874,515	1,918,570	2,383,028	3,130,210
NET OF REVENUES/APPROPRIATIONS - FUND 106		(51,081)		(21,778)	
BEGINNING FUND BALANCE		1,983,038	2,892,624	3,598,986	
ENDING FUND BALANCE		1,931,957	2,892,624	3,577,208	

GL NUMBER	DESCRIPTION	2022-23 AMENDED BUDGET	2023-24 AMENDED BUDGET	2024-25 AMENDED BUDGET	2025-26 MANAGER REVIEW BUDGET
Dept 533.000 - WATER SYSTEM OPERATIONS					
401-533.000-343.300	WATER UTILITY REVENUE	2,451,615	2,747,000	2,985,973	3,167,894
401-533.000-343.310	FIRE HYDRANT- MAINTENANCE FEE	31,000	30,720	30,720	40,738
401-533.000-343.350	IRRIGATION UTILITY REVENUE	583,360	597,000	685,703	724,432
401-533.000-361.000	INTEREST ON INVESTMENTS	29,000	140,000	125,000	120,000
401-533.000-369.100	ADMINISTRATIVE REIMBURSEMENTS	220,000	220,000	220,000	220,000
401-533.000-381.100	TRANSFER FROM GENERAL FUND	945,519	451,753		
401-533.000-389.810	APPROP FROM RESERVE - PRIOR CONNEC	296,880			
401-533.000-389.900	APPROPRIATION FROM RESERVE	285,766	812,927	865,343	946,705
401-533.000-512.000	REGULAR SALARIES & WAGES	692,860	760,000	522,000	623,000
401-533.000-512.111	BONUS	18,938			
401-533.000-514.000	OVERTIME	32,259	15,000	18,000	25,000
401-533.000-515.100	SHIFT DIFFERENTIAL PAY	23,023	30,000	325,000	296,000
401-533.000-515.200	EDUCATION INCENTIVE PAY	6,000	6,000	8,000	8,000
401-533.000-521.000	FICA TAXES	57,383	65,000	70,000	77,000
401-533.000-521.111	BONUS FICA TAXES	1,425			
401-533.000-522.000	RETIREMENT CONTRIBUTIONS	113,255	120,000	130,000	141,000
401-533.000-523.000	HEALTH INSURANCE/ALLOWANCE	170,682	172,000	249,000	316,000
401-533.000-524.000	WORKERS' COMPENSATION	16,933	12,000	47,000	55,000
401-533.000-531.000	PROFESSIONAL FEES	16,240	70,000	75,000	85,000
401-533.000-534.000	OTHER CONTRACTUAL SERVICES	41,000	45,000	48,150	35,000
401-533.000-540.000	TRAVEL AND PER DIEM	3,745	5,000	5,350	10,000
401-533.000-540.100	TRAINING & DEVELOPMENT	2,700	5,671	6,000	10,000
401-533.000-541.000	COMMUNICATIONS	225			
401-533.000-541.100	POSTAGE & FREIGHT	300	1,100	1,000	1,000
401-533.000-543.000	UTILITY SERVICES	315,988	325,000	357,500	305,000
401-533.000-545.000	INSURANCE & BONDS	130,997	221,000	236,470	260,000
401-533.000-546.000	REPAIRS & MAINTENANCE- GENERAL	177,334	229,457	245,550	225,000
401-533.000-546.100	REPAIRS & MAINTENANCE- VEHICLE	2,500	5,000	5,000	6,000
401-533.000-546.200	RENEWALS & REPLACEMENTS	98,125	122,349	150,000	175,000
401-533.000-549.003	OTH CURR CHG-LICENSE & PERMITS	5,450	6,500	6,500	7,500
401-533.000-549.100	ADMINISTATIVE CHARGES	550,000	550,000	550,000	550,000
401-533.000-552.000	OPERATING SUPPLIES	338,218	81,463	100,000	100,000
401-533.000-552.100	UNIFORMS	6,000	6,600	5,000	7,500
401-533.000-552.250	OPERATING SUPPLIES- SAFETY	3,500	3,500	14,000	15,000
401-533.000-552.260	OPERATING SUPPLIES - CHEMICALS		289,000	336,341	325,000
401-533.000-552.400	OPERATING SUPPLIES-GASOLINE	17,321	17,750	20,000	22,000
401-533.000-554.000	BOOKS,DUES,EDUCATION,SUBSCRIPT	3,000	3,000	3,000	4,000
401-533.000-562.000	BUILDINGS	38,618	30,000		200,000
401-533.000-563.000	IMPROVEMENTS OTHER THAN BLDG.		215,000	593,028	150,000
401-533.000-564.000	MACHINERY AND EQUIPMENT	628,003	381,025	211,591	325,000
401-533.000-571.500	PRINCIPAL-DWSRF502901 RO	712,602	363,989		
401-533.000-571.800	PRINCIPAL-R.O. EXPANSION	242,981	250,695	259,388	268,384
401-533.000-571.830	PRINCIPAL-DWSRF500201 A1A	42,645	43,766	44,915	46,095
401-533.000-571.850	PRINCIPAL-DWSRF500200 ARRA	159,627	164,160	168,822	173,616
401-533.000-571.900	SRF LOAN PRINCIPAL- WIIP 2017	220,199	222,806	225,442	228,110
401-533.000-572.200	INTEREST- DWSRF502901 RO	25,822	5,224		
401-533.000-572.800	INTEREST-R.O. EXPANSION	53,868	46,155	37,461	28,465
401-533.000-572.830	INTEREST-DWSRF500201 A1A	9,491	8,371	7,221	6,041
401-533.000-572.850	INTEREST-DWSRF500200 ARRA	38,684	35,152	29,489	24,695
401-533.000-572.900	SRF LOAN INTERST- WIIP 2017	43,273	40,667	38,031	35,363
401-533.000-599.000	RESERVE FOR CONTINGENCY		25,000	25,000	50,000
NET OF REVENUES/APPROPRIATIONS - 533.000 - WATER SYSTEM		(218,074)		(261,510)	
ESTIMATED REVENUES - FUND 401		4,843,140	4,999,400	4,912,739	5,219,769
APPROPRIATIONS - FUND 401		5,061,214	4,999,400	5,174,249	5,219,769
NET OF REVENUES/APPROPRIATIONS - FUND 401		(218,074)		(261,510)	
BEGINNING FUND BALANCE		9,241,658	9,730,025	9,762,971	
FUND BALANCE ADJUSTMENTS		4,052	(812,927)		
ENDING FUND BALANCE		9,027,636	8,917,098	9,501,461	

GL NUMBER	DESCRIPTION	2022-23 AMENDED BUDGET	2023-24 AMENDED BUDGET	2024-25 AMENDED BUDGET	2025-26 MANAGER REVIEW BUDGET
Dept 535.000 - SEWER SYSTEM OPERATIONS					
402-535.000-337.720	ARPA FEDERAL GRANT FUNDS		250,000	140,921	
402-535.000-337.750	GRANTS			270,000	230,000
402-535.000-343.500	SEWER UTILITIES REVENUE	1,524,334	1,775,000	1,973,647	2,073,000
402-535.000-361.000	INTEREST ON INVESTMENTS	21,000	120,000	110,000	115,000
402-535.000-389.900	APPROPRIATION FROM RESERVE	237,358	351,505		1,737,500
402-535.000-531.000	PROFESSIONAL FEES	208,911	150,000	344,824	300,000
402-535.000-534.000	OTHER CONTRACTUAL SERVICES	25,000	32,130	30,000	25,000
402-535.000-543.000	UTILITY SERVICES	38,750	45,000	49,500	52,000
402-535.000-543.100	SEWAGE TREATMENT-CITY OF DELRA	985,000	975,000	1,072,500	1,148,000
402-535.000-545.000	INSURANCE & BONDS	2,942	7,000	7,490	8,500
402-535.000-546.000	REPAIRS & MAINTENANCE- GENERAL	50,000	221,375	240,000	175,000
402-535.000-546.200	RENEWALS & REPLACEMENTS	120,000	120,000	120,000	75,000
402-535.000-549.100	ADMINISTRATIVE CHARGES	220,000	220,000	220,000	220,000
402-535.000-552.000	OPERATING SUPPLIES	1,000	1,000	1,000	2,000
402-535.000-563.000	IMPROVEMENTS OTHER THAN BLDG.	225,000	550,000	300,000	2,050,000
402-535.000-564.000	MACHINERY AND EQUIPMENT		150,000	228,625	100,000
402-535.000-599.000	RESERVE FOR CONTINGENCY		25,000	49,078	
NET OF REVENUES/APPROPRIATIONS - 535.000 - SEWER SYSTEM		(93,911)		(168,449)	
ESTIMATED REVENUES - FUND 402		1,782,692	2,496,505	2,494,568	4,155,500
APPROPRIATIONS - FUND 402		1,876,603	2,496,505	2,663,017	4,155,500
NET OF REVENUES/APPROPRIATIONS - FUND 402		(93,911)		(168,449)	
BEGINNING FUND BALANCE		2,408,085	2,840,701	3,428,280	
FUND BALANCE ADJUSTMENTS		(4,048)			
ENDING FUND BALANCE		2,310,126	2,840,701	3,259,831	
ESTIMATED REVENUES - ALL FUNDS		29,463,123	32,917,237	28,914,489	32,532,745
APPROPRIATIONS - ALL FUNDS		29,976,290	32,917,236	29,489,027	32,532,745
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		(513,167)	1	(574,538)	
BEGINNING FUND BALANCE - ALL FUNDS		24,625,190	23,189,176	25,772,130	
FUND BALANCE ADJUSTMENTS - ALL FUNDS		34	(587,927)		
ENDING FUND BALANCE - ALL FUNDS		24,112,057	22,601,250	25,197,592	

File Attachments for Item:

B. Revenue and Expenditure Report through May 31, 2025



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		Notes
					\$ Var	% Var	
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		Notes
					\$ Var	% Var	
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			



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					