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





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

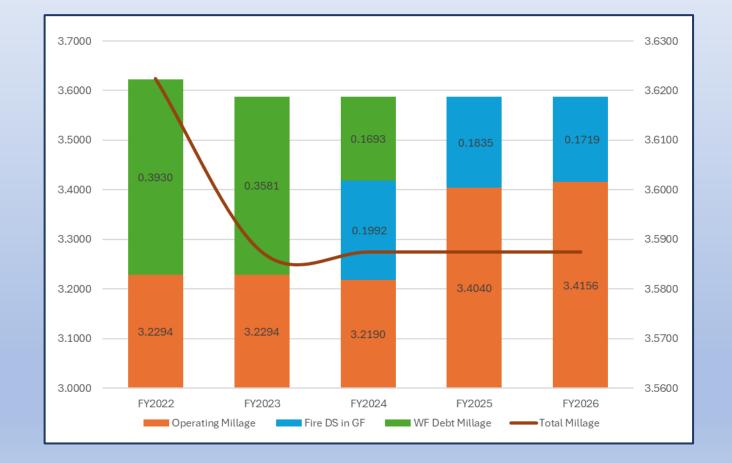
- Proposed Operating Millage Rate 3.4159 Mills
- Proposed Debt Service Millage Rate <u>0.1716 Mills</u>
 (Fire)
- Combined Proposed Millage
 3.5875 Mills

Maintained millage rate since October 1, 2022 (FY2023)



Town's Preliminary Tax Rate

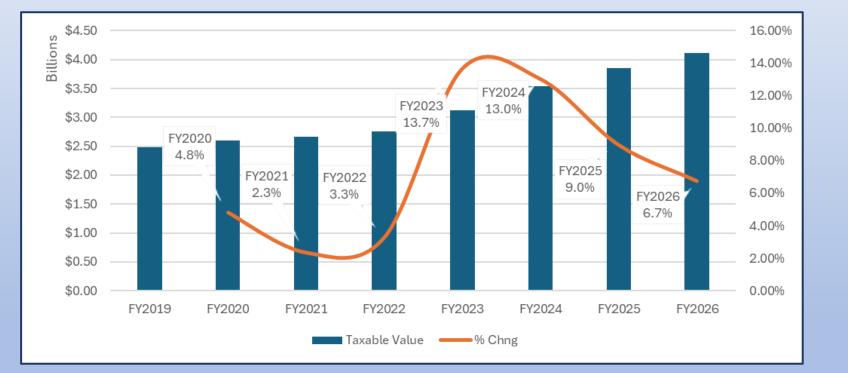
- Small Increase in Operating Millage of 0.34% Due to Normal Increases in Cost, offset by utilizing Reserves for increased Capital Spending.
- Fire Debt Service decreased by -6.31%, primarily due to the general increase in Taxable Values.
- Eliminated Water Fund Debt Millage Transfer from GF In FY2025





Town's Taxable Assessed Value

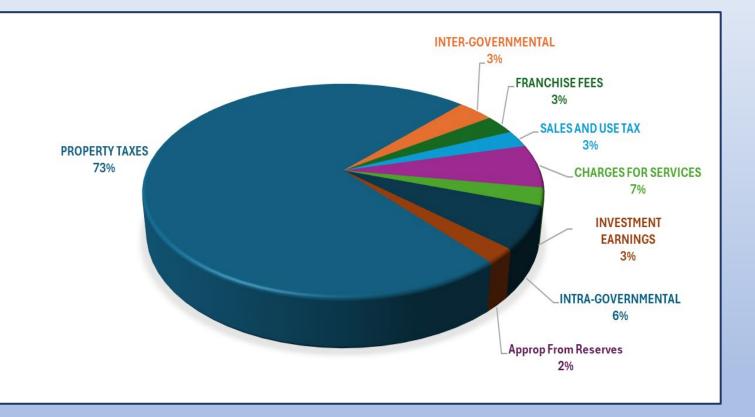
- Steep Incline to a gradual decrease
- \$4.1B in Taxable Assessed Value
- 7.54% Average increase in Taxable Assessed Value from FY2020 to FY2026





Preliminary FY2026 General Fund Revenues

- FY2025 General Fund Budged 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

April													
		FY2024		FY2025		FY2025		FY2025		FY2026		FY2026 vs FY2	025 Budget
CATEGORY		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%
	\$	23,480,339	\$	18,472,449	\$	15,818,080	\$	18,111,422	\$	19,510,266	\$	1,037,817	5.6%



- 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

Preliminary FY 2026 General Fund Expenditures

			April					
	FY2024	FY2025	FY2025	FY2025	FY2026	F	Y2026 vs FY2	025 Budget
CATEGORY	Actuals	Budget	YTD	Estimate	Proposed	\$ C	hange	\$ 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%



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- 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.

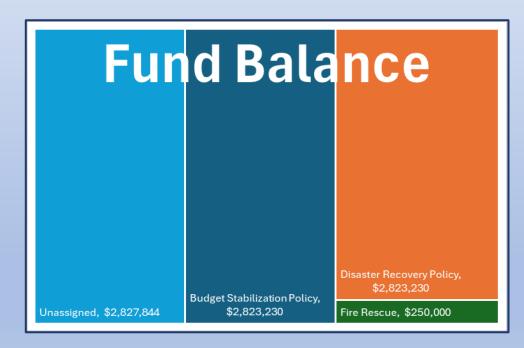
		April				
FY2024	FY2025	FY2025	FY2025	FY2026	FY2026 vs FY2	025 Budget
Actuals	Budget	YTD	Estimate	Proposed	\$ Change	\$ Change
203,714	\$ 343,685	\$ 233,885	\$ 321,240	\$ 379,200	35,515	10.3%
663,115	753,385	361,407	638,201	767,900	14,515	1.9%
335,440	482,513	232,646	430,463	446,130	(36,383)	-7.5%
598,575	636,000	352,649	658,376	437,750	(198,250)	-31.2%
84,147	-	-	-	-	-	0.0%
396,097	1,506,660	364,968	1,497,332	1,751,700	245,040	16.3%
100,854	-	-	-	-	-	0.0%
683,787	690,634	379,785	682,187	876,750	186,116	26.9%
3,432,301	5,313,579	3,100,969	5,131,399	6,102,400	788,821	14.8%
13,144,057	5,789,906	3,302,634	5,637,324	6,260,500	470,594	8.1%
967,663	1,075,350	612,657	1,046,432	1,150,625	75,275	7.0%
452,177	493,651	266,581	482,816	529,350	35,699	7.2%
677,719	677,960	338,981	677,961	677,961	1	0.0%
506,753	55,000	27,498	54,996	55,000	-	0.0%
-	19,000	-	19,000	75,000	56,000	294.7%
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%
	Actuals 203,714 663,115 335,440 598,575 84,147 396,097 100,854 683,787 3,432,301 13,144,057 967,663 452,177 677,719 506,753 - 1,233,940	ActualsBudget203,714\$ 343,685663,115753,385335,440482,513598,575636,00084,147-396,0971,506,660100,854-683,787690,6343,432,3015,313,57913,144,0575,789,906967,6631,075,350452,177493,651677,719677,960506,75355,000-19,0001,233,940635,126	ActualsBudgetYTD203,714\$ 343,685\$ 233,885663,115753,385361,407335,440482,513232,646598,575636,000352,64984,147396,0971,506,660364,968100,854683,787690,634379,7853,432,3015,313,5793,100,96913,144,0575,789,9063,302,634967,6631,075,350612,657452,177493,651266,581677,719677,960338,981506,75355,00027,498-19,000-1,233,940635,126-	ActualsBudgetYTDEstimate203,714\$343,685\$233,885\$321,240663,115753,385361,407638,201335,440482,513232,646430,463598,575636,000352,649658,37684,147396,0971,506,660364,9681,497,332100,854683,787690,634379,785682,1873,432,3015,313,5793,100,9695,131,39913,144,0575,789,9063,302,6345,637,324967,6631,075,350612,6571,046,432452,177493,651266,581482,816677,719677,960338,981677,961506,75355,00027,49854,996-19,000-19,0001,233,940635,126-833,695	ActualsBudgetYTDEstimateProposed203,714\$343,685\$233,885\$321,240\$379,200663,115753,385361,407638,201767,900335,440482,513232,646430,463446,130598,575636,000352,649658,376443,75084,147396,0971,506,660364,9681,497,3321,751,700100,854333,432,301690,634379,785682,187876,7503,432,3015,5131,35793,310,9695,313,3996,102,40013,144,0575,789,9063,302,6345,637,3246,260,501967,6631,075,350612,6571,046,4321,150,625967,674493,651266,581482,816529,350677,7196677,9603,38,981677,9616,77,901506,75355,00027,49854,90655,0001,233,940635,126-833,695-1,233,940635,126-833,695-	Actuals Budget YTD Estimate Proposed \$ Change 203,714 \$ 343,685 233,885 \$ 321,240 \$ 379,200 35,515 663,115 753,385 361,407 638,201 767,900 14,515 335,440 482,513 232,646 430,463 446,130 (36,383) 598,575 636,000 352,649 658,376 437,750 (198,250) 84,147 - - - - - 396,097 1,506,660 364,968 1,497,332 1,751,700 245,040 100,854 - - - - - - 683,787 690,634 379,785 682,187 876,750 186,116 3,432,301 5,313,579 3,100,969 5,131,399 6,102,400 752,75 452,177 493,651 266,581 482,816 529,350 35,699 677,719 677,960 338,981 677,961 677,961 1 506,753 <td< td=""></td<>

Preliminary FY2025 General Fund Expenditures (Cont.)



Preliminary FY2026 General Fund Balance

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



	F	und 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 Sta	bil	ization Polic	\$	2,823,230	32%
Disaster R	ecc	overy Policy	\$	2,823,230	32%
Fire Rescu	е		\$	250,000	3%
Unassigne	ed	_	\$	2,827,844	32%
Total			\$	8,724,303	100%
		-			



Preliminary FY2026 Discretionary Sales Surtax Fund

			_			April			_				
Sources of Revenue		FY2024		FY2025		FY2025		FY2025		FY2026		FY2026 vs FY	2025 Budget
CATEGORY		Actuals		Budget		YTD		Estimate		Proposed		\$ Change	\$ Change
SALES AND USE TAX	\$	428,043	\$	415,000	\$	247,839	\$	429,115	\$	107,000		(<mark>308,00</mark> 0)	-74.2%
INVESTMENT EARNINGS		28,262		36,000		18,354		29,340		30,000		(6,00 <mark>0</mark>)	-16.7%
APPROP FROM RESERVES		25,000		345,285		-		260,000		380,000		34,715	10.1%
	\$	481,305	\$	796,285	\$	266,193	\$	718,456	\$	517,000	\$	(279,285)	-35.1%
						April	_						
Uses of Revenue		FY2024		FY2025		FY2025		FY2025		FY2026		FY2026 vs FY	2025 Budget
CATEGORY		Actuals		Budget		YTD		Estimate		Proposed		\$ Change	\$ Change
OPERATING EXPENSES		7,117		63,295		6,830		63,295		-		(<mark>63,</mark> 295)	-100.0%
CAPITAL OUTLAY		429,526		732,990		377,549		637,014		417,500		<u>(315,</u> 490)	-43.0%
CONTINGENCY		-		-		-		18,146		99,500		99, <mark>500</mark>	0.0%
APPROP TO RESERVES		44,662		-		-		-		-		F	0.0%
	\$	481,305	\$	796,285	\$	384,379	\$	718,456	\$	517,000	\$	(279,285)	-35.1%
	CU		,							Can	ital	Evpondituros	
	FU	IND BALANCE F		125 1	-Y20	26		De	partr	-		Expenditures cr	
Beg Balance	FU	F	Y20		F Y20 3				partr lice D	nent Proj l	Des	-	Estimated Co
Beg Balance + Approp to Resv	FU		Y20		-	26 80,000		Po	•	nent Proj I Dept AXON	Des NCA	cr	Estimated Co 86,50 31,00
•	FU	F	Y20 6		3			Po	lice D lice D	nent Proj I Dept AXON	Des I CA K	cr MERAS	Estimated Co 86,5

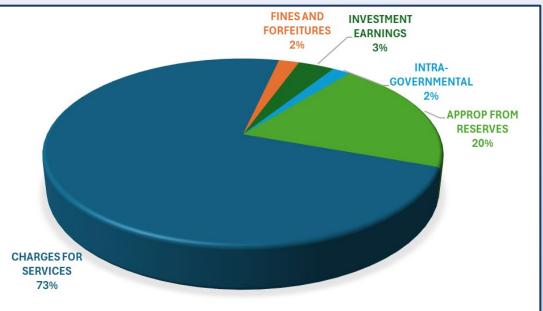
 Get Ready! This Source of Funds End December 31, 2025.

"Budgeting to Protect Our 3 Miles of Paradise"



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



			April				
	FY2024	FY2025	FY2025	FY2025	FY2026	FY2026 vs FY2	025 Budget
CATEGORY	Actuals	Budget	YTD	Estimate	Proposed	\$ 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

			April					
	FY2024	FY2025	FY2025	FY2025	FY2026	F	Y2026 vs FY2	025 Budget
CATEGORY	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 healthily.
- Use of excess reserves to fund capital improvements to office
- Maintaining healthily Days Operating Cash
- Increase Capital
 Expenditures in FY2026
 - Use some Excess
 Reserves
 - Enhance Appearance and Function of Building

t F	und Balance	
	FY2025	FY2026
\$	3,598,977	\$4,023,717
	424,740	-
		(619,860)
\$	4,023,717	\$3,403,857
	624 529	513 397
	\$	\$ 3,598,977 424,740 \$ 4,023,717 624

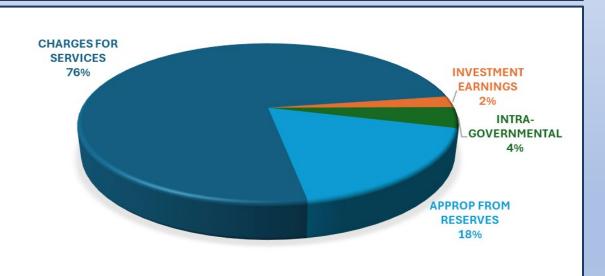
Capital Expenditures												
Department	Proj Descr	Esti	mated Cos [.]									
Building Dept	Roof	\$	350,000									
Building Dept	Entrance		250,000									
Building Dept	Chillers		90,000									
Building Dept	Other		16,500									
		\$	706,500									



Preliminary FY2026 Water Fund (Revenues)

			April					
	FY2024	FY2025	FY2025	FY2025	FY2026	F	Y2026 vs FY2	025 Budget
CATEGORY	Actuals	Budget	YTD	Estimate	Proposed	\$0	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%

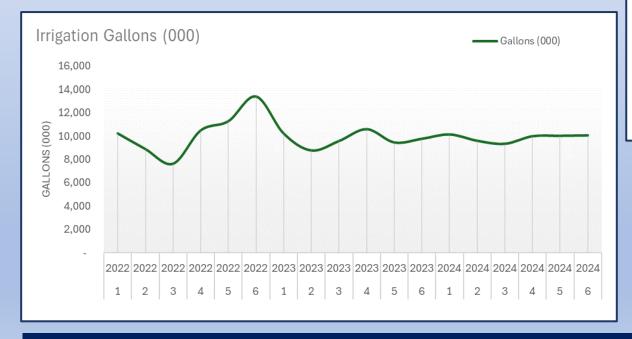
• Overall increase in revenues of 6.2% (primarily due to 5% rate increase and slight increase draw on reserves)

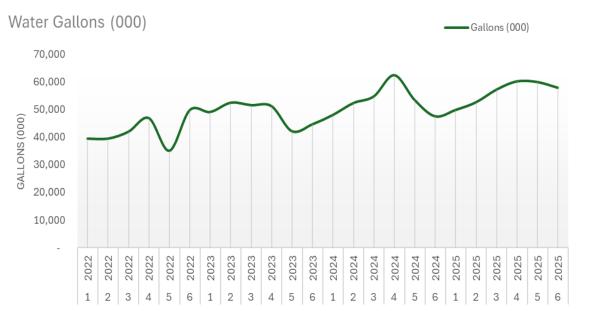




Preliminary FY2026 Water Fund (Revenue Data)

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



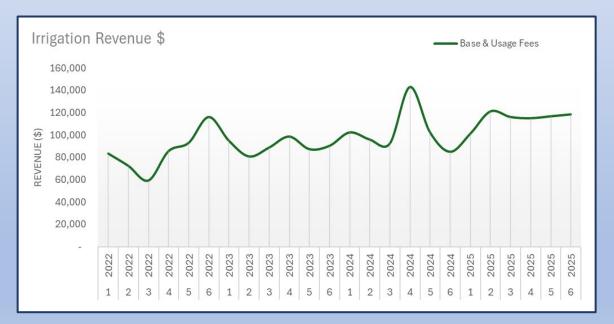


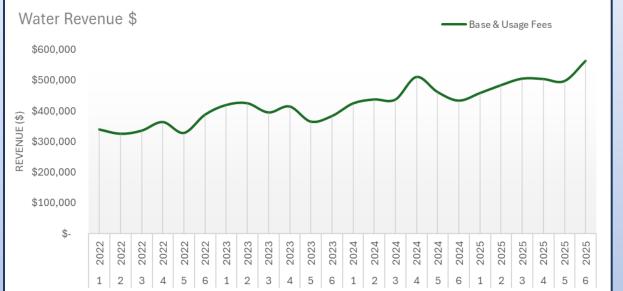
• Compared to the prior year (FY2024), Irrigation **Usage** is up by 7.4% through the first 3 cycles of FY2025



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

10



- 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.

Preliminary FY2026 Water Fund (Expenditures)

FY2024	EVODOE					
Actuals	FY2025	FY2025	FY2025	FY2026	FY2026 vs FY2	2025 Budget
Actuals	Budget	YTD	Estimate	Proposed	\$ Change	\$ Change
1,247,203	\$ 1,369,000	\$ 761,368	\$ 1,303,745	\$ 1,541,000	172,000	12.6%
2,273,950	1,614,861	727,466	1,432,157	1,593,000	(21,861)	-1.4%
344,549	543,109	387,591	804,619	675,000	131,891	24.3%
1,180,985	810,769	558,620	810,769	810,769	-	0.0%
550,000	550,000	275,000	550,000	550,000	-	0.0%
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%
	5 1,247,203 2,273,950 344,549 1,180,985 550,000 21,043	3 1,247,203 \$ 1,369,000 2,273,950 1,614,861 344,549 543,109 1,180,985 810,769 550,000 550,000 21,043 25,000	3 1,247,203 \$ 1,369,000 \$ 761,368 2,273,950 1,614,861 727,466 344,549 543,109 387,591 1,180,985 810,769 558,620 550,000 550,000 275,000 21,043 25,000 -	3 1,247,203 \$ 1,369,000 \$ 761,368 \$ 1,303,745 2,273,950 1,614,861 727,466 1,432,157 344,549 543,109 387,591 804,619 1,180,985 810,769 558,620 810,769 550,000 550,000 275,000 550,000 21,043 25,000 - 25,000	3 1,247,203 \$ 1,369,000 \$ 761,368 \$ 1,303,745 \$ 1,541,000 2,273,950 1,614,861 727,466 1,432,157 1,593,000 344,549 543,109 387,591 804,619 675,000 1,180,985 810,769 558,620 810,769 810,769 550,000 275,000 550,000 550,000 550,000 21,043 25,000 - 25,000 50,000	5 1,247,203 \$ 1,369,000 \$ 761,368 \$ 1,303,745 \$ 1,541,000 172,000 2,273,950 1,614,861 727,466 1,432,157 1,593,000 (21,861) 344,549 543,109 387,591 804,619 675,000 131,891 1,180,985 810,769 558,620 810,769 810,769 - 550,000 550,000 275,000 550,000 - 25,000 - 21,043 25,000 - 25,000 50,000 25,000 25,000

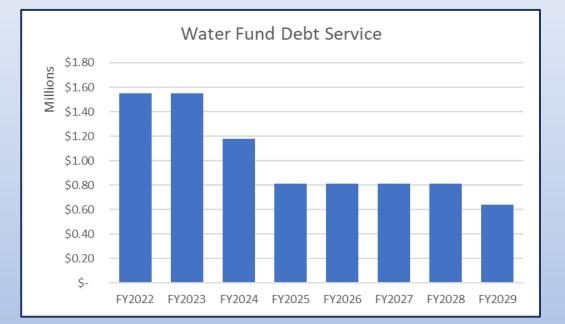




Preliminary FY2026 Water Fund (Expenditure Data)

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

Loan No.	Pmt Months	nual 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%
		\$ 810,800		
	1			



2'



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	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

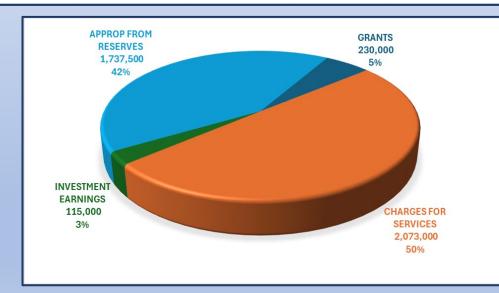
	Capital Projects			
Departm	ne Proj Descr	Estii	mated Cos ⁻	
Water	Mezzanine Walkway	\$	200,000	
Water	Steel Beam Replacement		150,000	
Water	Well #8 Improvements		125,000	
Water	Acid Tank Replacement		200,000	
		\$	675,000	



- 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.

Preliminary FY2026 Sewer Fund (Revenues)

				April							
FY2024		FY2025		FY2025		FY2025		FY2026		FY2026 vs FY2	025 Budget
Actuals		Budget		YTD		Estimate		Proposed		\$ Change	\$ Change
\$ 1,809,808	\$	1,973,647	\$	967,884	\$	1,939,820	\$	2,073,000		99,353	5.0%
-		410,921		230,062		230,062		230,000		(180,921)	-44.0%
115,099		110,000		87,822		140,394		115,000		5,000	4.5%
-		168,449		-		338,847		1,737,500		1,569,051	463.1%
\$ 1,924,907	\$	2,663,017	\$	1,285,768	\$	2,649,122	\$	4,155,500	\$	1,492,483	56.0%
\$	Actuals \$ 1,809,808 - 115,099 -	Actuals \$ 1,809,808 \$ - 115,099 -	Actuals Budget \$ 1,809,808 \$ 1,973,647 - 410,921 115,099 110,000 - 168,449	Actuals Budget \$ 1,809,808 \$ 1,973,647 \$ - 410,921 \$ 115,099 110,000 \$ - 168,449 \$	FY2024 FY2025 FY2025 Actuals Budget YTD \$ 1,809,808 \$ 1,973,647 \$ 967,884 - 410,921 230,062 115,099 110,000 87,822 - 168,449 -	FY2024 FY2025 FY2025 Actuals Budget YTD \$ 1,809,808 \$ 1,973,647 \$ 967,884 \$ 967,884 - 410,921 230,062 115,099 110,000 87,822 - 168,449 -	FY2024 FY2025 FY2025 FY2025 FY2025 Actuals Budget YTD Estimate \$ 1,809,808 \$ 1,973,647 \$ 967,884 \$ 1,939,820 - 410,921 230,062 230,062 115,099 110,000 87,822 140,394 - 168,449 - 338,847	FY2024 FY2025 FY2025	FY2024 FY2025 FY2025 FY2025 FY2025 FY2025 FY2026 Actuals Budget YTD Estimate Proposed \$ 1,809,808 \$ 1,973,647 \$ 967,884 \$ 1,939,820 \$ 2,073,000 \$ -410,921 230,062 230,062 230,062 230,000 230,000 115,099 110,000 87,822 140,394 1,737,500 - 168,449 - 338,847 1,737,500	FY2024 FY2025 FY2025 FY2025 FY2025 FY2026 FY2026 Actuals Budget YTD Estimate Proposed FY2020 \$ 1,809,808 \$ 1,973,647 \$ 967,884 \$ 1,939,820 \$ 2,073,000 \$ - - 410,921 230,062 230,062 230,062 230,000 \$ 115,099 110,000 87,822 140,394 1,737,500 \$ - - 168,449 - 338,847 1,737,500 \$	FY2024 FY2025 FY2025 FY2025 FY2026 FY2026 FY2026 FY2026 vs FY2 Actuals Budget YTD Estimate Proposed \$ Change \$ 1,809,808 \$ 1,973,647 \$ 967,884 \$ 1,939,820 \$ 2,073,000 99,353 410,921 230,062 230,062 230,000 (180,921) .115,099 110,000 87,822 140,394 115,000 5,000



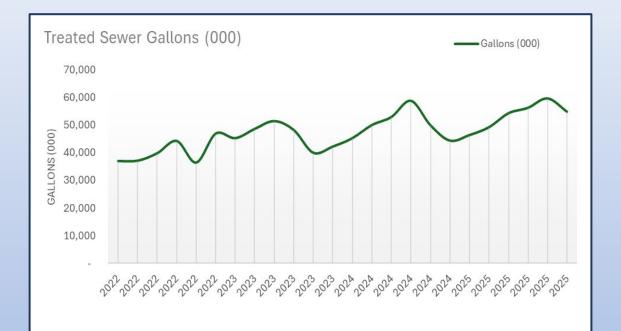
23



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.



- 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.

Preliminary FY2026 Sewer Fund (Expenditures)

				April					
		FY2024	FY2025	FY2025	FY2025	FY2026		FY2026 vs FY2	025 Budget
CATEGORY		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	-	l	(49,078)	-100.0%
APPROP TO RESERVES		459,112	-	-	-	-		-	
	\$	1,924,907	\$ 2,663,017	\$ 1,285,729	\$ 2,649,122	\$ 4,155,500	\$	1,492,483	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	\$2,422,935	\$ 685,435
Operating Days Cash	417	125
Fund Days Cash (Includes CapX)	334	60

	Capital Projects List		
Departme	Proj Descr	Esti	imated Cos [.]
Sewer	LIFT STATION #2	\$	300,000
Sewer	Sewer Lining		1,750,000
Sewer	Other		100,000
		\$	2,150,000



FY 2026 Budget Summary Revenues (Sources of Funds)

	ТОЖ	N OF HIGHLAND BEA	ACH FLORIDA A	ALL FUNDS SUMI	MARY REPORT F	Y2026		
			Disc Sales	Building				
Line No	Estimated Revenues	General Fund	Тах	Fund	Water Fund	Sewer Fund	Total	
1	Taxes:							
2	Property Taxes	\$ 14,150,000	\$-	\$-	\$-	\$-	\$14,150,000	
3	Franchise Fees	577,990	-	-	-	-	577,990	
4	Sales & Use Tax	499,844	107,000	-	-	-	606,844	
5	Inter-Governmental	667,936	-	-	-	-	667,936	
6	Miscellaneous Revenues							
7	Misc Revenue	10,000	-	-	-	-	10,000	
8	Charges for Service	1,281,327	-	2,283,350	3,933,064	2,073,000	9,570,741	
9	Investment Earnings	510,000	30,000	110,000	120,000	115,000	885,000	
10	Fines & Forfeitures	30,361	-	62,000	-	-	92,361	
11	Rents & Leases	58,000		-		-	58,000	
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	
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	
17	Total Sources	\$ 19,510,266	\$ 517,000	\$ 3,130,210	\$ 5,219,769	\$ 4,155,500	\$32,532,745	

27



FY 2026 Budget Summary Expenditures (Uses of Funds)

	TOWN O	F HIGHLAND BEA	ACH FLORIDA A	ALL FUNDS SUMM	MARY REPORT F	/2026		
			Disc Sales	Building				
Line No		General Fund	Тах	Fund	Water Fund	Sewer Fund	Total	
	Expenditures, Uses							
18	General Government	\$ 2,982,730	-	-	-	-	\$ 2,982,730	
19	Public Safety	10,162,900	-	1,723,710	-	-	11,886,610	
20	Culture / Recreation	529,350	-	-	-	-	529,350	
21	Public Works	1,347,000	-	-	-	-	1,347,000	
22	Sanitation / Solid Waste	1,150,625	-	-	-	-	1,150,625	
23	Enterprise Funds (Utilities)	-	-	-	3,184,000	1,785,500	4,969,500	
24	Capital Outlay	2,604,700	517,000	706,500	675,000	2,150,000	6,653,200	
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	
29	To Reserves	-	-	-	-	-	-	
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	

28



FY 2026 Budget Calendar Events

Today

 Preliminary Budget Presentation

Meeting
 June 24, 2025
 Continued
 budget
 discussions

FAB

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

29



FY 2026 Budget: Questions



30

001-512.000-531.200

001-512.000-531.300

001-512.000-534.000

PROFESIONAL FEES- LEGAL OTHER

OTHER CONTRACTUAL SERVICES

Page 39

25,000

35,000

2,500

4,000

06/11/2025 01:40 P User: mlabadie			ND BEACH	Page	e: 1/9
DB: Highland Beach		GENERAL FUND			
-		2022-23	2023-24	2024-25	2025-26
GL NUMBER	DESCRIPTION	AMENDED BUDGET	AMENDED BUDGET		MANAGER REVIEW BUDGET
		00001	000001	0000011	000001
Dept 310.000 - REVE 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	11/100/000
001-310.000-312.000 001-310.000-313.100	LOCAL OPTIONAL GAS TAX	33,049	35,000	37,500	36,320
001-310.000-313.100	FRANCHISE FEES-FPL FRANCHISE FEES-FPU	735,000 (29,000)	382,313 31,000	500,000 25,000	547,626 30,364
001-310.000-313.600	COMMUNICATIONS SERVICE TAX	240,000	260,000	265,000	226,517
001-310.000-314.100 001-310.000-334.300	UTILITY SERVICE TAX-ELECTRIC FIRE GRANT REVENUE-STATE		183,142	250,000	273,327 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
001-310.000-335.180 001-310.000-335.190	LOCAL GOVT HALF-CENT SALES TAX MOTOR FUEL TAX REBATE	410,000 1,500	450,000 1,500	475,000 1,600	456,592 1,613
001-310.000-335.195	RECYCLING REVENUE SHARING PROG	2,300			
001-310.000-335.210 001-310.000-337.720	FDOT- STREETLIGHT SUBSIDY ARPA FEDERAL GRANT FUNDS	19,230	19,230	22,000 461,324	22,292
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	
001-310.000-341.920 001-310.000-342.550	CERTIFICATION, COPIES, LIEN SEARCH FIRE INSEPECTION/REINSPECTION FEES	50,000	50,000	30,000	30,000 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
001-310.000-351.100 001-310.000-352.000	MISC POLICE INCOME LIBRARY FINES & FEES	1,000 2,000	500 2,000	800 2,000	12,000 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
001-310.000-361.100 001-310.000-362.000	INVESTMENT EARNINGS- TAX COLL. RENT- U.S. POSTAL STATION	500 25,000	8,000 26,000	5,000	10,000
001-310.000-362.200	LEASE-SPRINT PCS	50,000	54,000	56,000	58,000
001-310.000-364.000 001-310.000-366.400	DISPOSITION OF FIXED ASSETS FIRE DEPT DONATIONS	3,000		10,000	
001-310.000-366.450	POLICE DEPT DONATIONS			10,000	
001-310.000-369.100	ADMINISTRATIVE REIMBUSEMENTS	900,000	1,050,000	1,050,000	1,250,000
001-310.000-369.300 001-310.000-369.400	INSURANCE REIMBURSEMENTS OTHER MISCELLANEOUS REVENUES	500 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	6 551 000	4,990,000	014 017	400 516
001-310.000-389.900	APPROPRIATION FROM RESERVE	6,551,382	1,771,228	214,317	428,516
	OPRIATIONS - 310.000 - REVENUES	20,583,857	22,857,262	18,434,932	19,510,266
Dept 511.000 - TOWN		63,000	63 000	C2 000	C2 000
001-511.000-511.000 001-511.000-521.000	EXECUTIVE SALARIES AND WAGES FICA TAXES	4,820	63,000 5,000	63,000 6,000	63,000 6,000
001-511.000-522.000	RETIREMENT CONTRIBUTIONS	22,774	35,000	23,000	30,000
001-511.000-524.000 001-511.000-531.000	WORKERS' COMPENSATION PROFESSIONAL FEES	2,352 3,500	3,300 12,000	1,000 12,000	1,000 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
001-511.000-545.000 001-511.000-549.001	INSURANCE & BONDS OTH CURR CHG-ADVERTISING	2,825 3,500	6,715	7,185	9,000
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
001-511.000-549.010 001-511.000-552.000	OTH CURR CHG-PROMOTIONS OPERATING SUPPLIES	52,500 4,500	50,000 1,000	150,000 1,000	194,000 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
001-511.000-552.015 001-511.000-552.020	EXP ACCT. COMMISSIONER 1 EXP ACCT. COMMISSIONER 2	500 500	500 500	500 500	500 500
001-511.000-552.025	EXP ACCT. COMMISSIONER 3	500	500	500	500
001-511.000-552.100 001-511.000-554.000	UNIFORMS BOOKS,DUES,EDUCATION,SUBSCRIPT	375 7,500	375 8,122	8,000	500 14,500
	DPRIATIONS - 511.000 - TOWN COMMISS	(213,646)	(239,012)	(343,685)	(379,200)
		(210,010)	(200,012)	(313,003)	(373,200)
Dept 512.000 - TOWN 001-512.000-512.000	I MANAGER 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
001-512.000-521.000 001-512.000-521.111	FICA TAXES BONUS FICA TAXES	19,592 288	28,000	26,000	29,000
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
001-512.000-523.000 001-512.000-524.000	HEALTH INSURANCE/ALLOWANCE WORKERS' COMPENSATION	66,808 3,762	66,330 3,500	62,000 1,000	48,000 1,000
001-512.000-531.000	PROFESSIONAL FEES	42,500	108,460	51,695	40,000
001-512.000-531.100 001-512.000-531.200	PROFESSIONAL FEES- GEN LEGAL PROFESSIONAL FEES- LITIGATION			125,000 25,000	125,000

3,500

BUDGET REPORT FOR TOWN OF HIGHLAND BEACH Fund: 001 GENERAL FUND

Page: 2/9

Dept D12.000 TOWN NOT THE TITLE C,000 C,000 <thc,000< th=""> <thc,000< th=""> <thc,000< th=""></thc,000<></thc,000<></thc,000<>	GL NUMBER	DESCRIPTION	2022-23 AMENDED BUDGET	2023-24 AMENDED BUDGET	2024-25 AMENDED BUDGET	2025-26 MANAGER REVIEW BUDGET
Cd1-512,200-540,000 TRACH, AND PRE TERM 7, 200 5,000 5,000 5,000 101-012,000-54,000 5,000 5,000 101-012,000-54,000 TRETENDES FEDERATES 50076 5,040 12,000 12,000 1	D_{00} = 512 000 - T_{0}	I MANACED				
01-32.00-35.0.003 3,000 <td></td> <td></td> <td>7.000</td> <td>7.000</td> <td>6.500</td> <td>7.200</td>			7.000	7.000	6.500	7.200
01-512,000-55,000 TISURANCE & SUMME 5,640 12,000 <td></td> <td></td> <td>·</td> <td></td> <td></td> <td></td>			·			
001-512.000-546.100 RETHERS & MERTHENRETCH VERTICLE 1,500 2,500 1,200 4,500 2,500 1,200 5,500 0,2500 2,500 1,200 5,500 5						
01-12:2:00-49:003 CTM CURS CHR-CFTPS 4 AWARDS 3.500 2.500 2.500 5.500 01-12:0:00-59:000 DOORD LTUES, DEPORTING SEPTION 10.912 7.200 5.500 01-12:0:00-59:000 DOORD LTUES, DEPORTING SEPTION 10.912 7.200 7.200 5.500 01-12:0:00-59:000 DOORD LTUES, DEPORTING, STREAMEN & LORD LTUES, STR						
011-322.00-322.000 OPERATING SUPERIES 6.500 8.000 5.000						
012-52.2.00-59.1000 DOODS, DUES, DUEDATION, SUBSCRIPT 11.9.912 7.500 7.500 7.500 7.500 Dept 512.100-TORN CLEEK (655,657) (655,657) (655,657) (77,300) Dept 512.100-TORN CLEEK 196,000 218,000 218,000 196,000 218,000 D15-512.102-513.000 DEDT FILE DOUTS 5.000 2,000 8,000 5,000 D15-512.102-513.000 DEDT FILE DEDT FILE S.000 5,000 2,000 5,000 D15-512.102-513.000 DEDT FILE DEDT FILE S.000 1,000 5,000 D15-512.102-513.000 DETERMENT CONFRENTION T44 64,000 6,000 1,000 D15-512.102-520.000 DETERMENT CONFRENTION T44 4,000 6,000 1,000 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
NET OF RUTHINGS/APPROPRIATIONS - 512.000 - TORN MANAGER (b83, 537) (685, 640) (723, 385) (787, 300) Dept - 512.100 - TORN CLANCES & AGDES 194,261 188,000 218,000 195,000 D01-512.100-512.000 OVERTHE 500 500 2,000 4,000 1,000 D01-512.100-512.000 OVERTHE 500 500 2,000 1,000 1,000 D01-512.100-52.000 OVERTHE 500 500 2,000 1,000 1,000 D01-512.100-52.010 MCNUMS SATION INCONTRECTORS 462.21 52,000 57,000 55,000 D01-512.100-52.010 MCNUMS SATIONAL DERVICES 2,500 18,333 51,200 51,000 D01-512.100-534.000 OTENT CONTRUCTURE 7,544 44,000 4,000 5,000 51,000 D01-512.100-544.000 OTENT CONTRUCTURE 5,500 18,333 51,263 51,000 D01-512.100-544.000 OTENT CONTRUCTURES 2,500 1,500 5,000 1,500 5,000 1,500 D01-512.100-540.000 TENTING & DEVIDIONES ENTING 5,000 1,500 4,200 1,500 1						
Legt 512.100 - 100M CLEUK (1997.201 1997.201 1997.201 1997.201 1997.201 1997.201 1997.200 218.000 218.000 1997.2007.2007.2007.2007.2007.2007.2007.2			·		· · · ·	
001-512.100-512.100 REGULAR SALARIES & WARES 198,261 188,000 219,000 198,000 001-512.100-512.110 OVERTIME NAME 100 500 2,000 8,000 001-512.100-512.00 OTENTIME NAME 10,922 10,000 8,000 10,000 8,000 001-512.100-522.010 BENERGY TAXES 337 15,700 12,000 57,000 57,000 55,000 001-512.100-522.011 BENERGY CONTRIBUTIONS 64,221 52,000 57,000 57,000 51,000 001-512.100-534.000 OTENER CONTRACTABLERENT CONTRIBUTIONS 64,45 2,000 4,000 6,0	NET OF REVENUES/APPRO	DPRIATIONS - 512.000 - TOWN MANAGER	(563,537)	(655,640)	(753,385)	(767,900)
001-512,101-512,101 RONTS 4,455 001-512,101-512,000 FROMENTING SOD 2,000 B,000	±					
01-151,210-151,200 000 510 2,000 8,000 8,000 8,000 8,000 8,000 8,000 8,000 8,000 17,000 17,000 17,000 15,000 1,000				188,000	218,000	195,000
D01-512.106-512.000 FIGURATION TREATIVE PAY 12.000 8,000 F,000 8,000 F,000 5,000 F,000 5,000 F,000 512.107-521.00 521.00 521.00 57.000 55.000 01-521.00 521.01 BOUND ENTERPET CONTRIBUTION 464 537 55.000 57.000 55.000 01-521.100-521.11 BOUND ENTERPET CONTRIBUTION 464 540 55.000 51.521.00 521.00 F,000 7FEE CONTRACTURE DERVICES 2.500 12,523.000 51.000 7FEE CONTRACTURE DERVICES 2.500 12,523.55.263 51.000 7FEE CONTRACTURE DERVICES 2.500 12,523.55.263 51.000 7FEE CONTRACTURE DERVICES 2.500 12,523.55.263 51.263 51.000 7FEE CONTRACTURE DERVICES 2.500 12,523.55.263 51.263 51.263 51.000 7FEE CONTRACTURE DERVICES 2.500 12,535 51.263 51.263 51.000 7FEE CONTRACTURE DERVICES 2.500 12,535 51.263 51.263 51.000 7FEE CONTRACTURE DERVICES 2.500 12,535 51.263 51.263 51.000 7FEE CONTRACTURE DERVICES 2.500 12,530 7.000 7FEE CONTRACTURE DERVICES 2.500 12,530 7.000 7FEE CONTRACTURE DERVICES 2.500 12,530 7.000 7FEE CONTRACTURE DERVICES 2.500 12,550 2.500 7.000 7.000 7FEE CONTRACTURE DERVICES 2.700 7.700 7.000 7FEE CONTRACTURE DERVICES 2.700 7.700 7.700 7.000 7FEE CONTRACTURE DERVICES 2.7000 7FEE CONTRACTURE DEVCLOES 2.7000 7FEE CO				500	2,000	
001-512.100-521.111 DONDE FIGA TAKES 337 001-512.100-522.000 PERTIMENT CONTRETENTER CONTRETENTER 844 66.600 61.000 001-512.100-522.000 PERTIMENT CONTRETENTER 7.434 42.000 66.600 61.000 001-512.100-522.000 PERTIMENT CONTRETENTER 7.444 42.000 7.200 1.000 001-512.100-534.000 OTERE CONTRACTUAL SERVICES 2.900 18.533 51.263 51.000 001-512.100-540.000 TRAINING & DEVELOMENT 2.200 4.000 4.000 6.000 001-512.100-541.000 OTER CONTRACTUAL SERVICES 2.700 7.165 3.500 7.000 001-512.100-545.000 INEQUARCE TONS 2.7100 7.165 3.500 7.000 001-512.100-540.000 OREATING SUPERITIS 3.363 8.443 5.000 2.500 2.500 2.500 2.500 2.500 1.700 4.200 001-513.000 FUNANCE 7.43 \$4.000 10.000 4.000 10.000 4.200 001-512.1000-512.000 REATINE SUPERITON NORE SUPE						8,000
001-512.100-522.100 RETIREMENT CONTREMUTIONS 44,231 52,000 57,000 55,000 001-512.100-523.100 HEALTH INSURANCE/ALLOWANCE 77,444 48,000 66,000 61,000 001-512.100-523.000 HEALTH INSURANCE/ALLOWANCE 77,444 48,000 66,000 61,000 001-512.100-540.000 HEALTH INSURANCE/ALLOWANCE 74,444 44,000 4,000 4,000 6,000 61,000 001-512.100-540.000 HEALTH INSURANCE/ALLOWANCE 2,000 4,000 4,000 6,000 6,000 6,000 001-512.100-541.000 HORANLIS & DEVENDANCE 6,779 5,000 3,500 7,000 001-512.100-541.000 HORANLIS & DEVENTION 7,301 8,888 8,000 1,600 001-512.100-541.000 HORANLIS & DEVENTION 7,301 7,153 25,000 1,7				15,700	19,000	17,000
01-512.100-522.111 EXUUE PSTIEMENT CONTRIBUTION 644 001-512.100-523.000 MORKARS (CONTRELEVALUENCE 77,434 48,000 66,000 1,000 1,000 001-512.100-524.000 WORKARS (CONTRELEVALUENCE 52,2400 14,030 3,220 3,200 1,000 1,000 001-512.100-540.000 TRAINING & FEVELOPHINT 2,200 4,000 6,000 6,000 001-512.100-541.000 TRAINING & FEVELOPHINT 2,200 4,000 5,350 7,000 001-512.100-541.000 TRAINING & FEVELOPHINT 2,200 5,350 7,000 5,350 7,000 001-512.100-541.000 TRAINING & FEVELOPHINT 2,700 5,300 5,300 2,000 2,000 1,700 4,200 001-512.100-541.000 TRAINENT MININGRAFTOR, UNRESTIGNT 1,363 8,443 5,000 4,200 4,200 4,200 4,200 4,200 4,200 1,700 4,200 4,200 1,700 4,200 1,200 4,200 1,200 2,500 2,500 2,500 2,500 2,500 2,500 2,500				52 000	57 000	55 000
001-512.100-524.000 WORKERST COMPENSATION 5,645 2,000 1,000 1,000 001-512.100-540.000 TRAVEL AND PER DIEM 4,400 4,200 7,200 7,800 001-512.100-540.100 TRAVEL AND PER DIEM 4,400 4,200 7,200 6,000 001-512.100-540.100 FORTAGE & FRITIGE 3,009 3,500 2,000 6,000 001-512.100-540.100 FORTAGE & FRITIGE 3,009 3,500 2,000 7,165 23,000 23,000 001-512.100-540.000 FOR CHERING ALTONE 2,500 7,165 23,000 23,000 001-512.100-540.000 BOCKS,DUBS,DUCATION,SUBSCRIPT 1,700 1,700 1,700 4,200 001-512.100-540.000 RACHINER SLAWERS 345,436 351,000 255,000 135,000 001-512.000-FILL BOUGENDINERS 5,400 10,000 1,000 4,200 001-512.000-FILL BOUGENDINERSTYPE RAY 8,000 10,000 1,000 1,000 001-512.000-FILL BOUGENDINERSTYPE RAY 8,000 10,000 10,000 12,000 001-512.000-FILL BOUGENDINERSTYPE RAY				32,000	37,000	33,000
001-512.100-534.000 OTHER CONTRACTURAL SERVICES 2,500 18,535 51,263 51,263 001-512.100-540.000 TRAINING & DUMINOPMENT 2,200 4,400 4,200 7,200 7,800 001-512.101-545.100 TRAINING & DUMINOPMENT 2,200 4,000 4,000 4,000 4,000 001-512.101-545.000 INSURANCE & HOUND 2,700 7,800 5,500 2,700 001-512.100-540.000 ONERAZ LARGENTINS 2,700 7,165 23,500 2,500 2,500 001-512.100-554.000 POREALINES SUBJECTION, SUBSCRIPT 13,353 51,000 4,300 1,700 1,700 4,200 001-512.100-554.000 POREALINES APENDENTININT 2,767 1,700 1,700 4,200 001-513.000-512.000 PEDURTINI NERONTUNE FRANCE 345,415 351,000 235,000 135,000 12,900 001-513.000-522.000 RECONTINI NERONTUNE FRANCE 24,845 29,000 10,000 12,900 001-513.000-522.000 RECONTINI NERONTUNE FRANCE 44,986 46,000 52,000 13,000						
001-512.100-540.000 TRAVEL AND FER DIEM 4,400 4,200 7,200 7,200 6,000 001-512.100-540.100 POSTAGE & FREIGHT 3,500 3,500 3,500 2,000 001-512.100-541.00 POSTAGE & FREIGHT 3,500 3,500 3,500 2,000 001-512.100-540.00 OFM CURR CNC-ADVERTING 7,500 8,888 8,000 1,500 001-512.100-540.00 OFM CURR CNC-ADVERTING 7,567 1,700 2,607 2,600 2,500 2,500 2,500 2,500 2,500 2,500 2,500 2,500 2,500 2,500 2,500 2,500 2,500 1,700 4,200 1,700 4,200 1,000 1,000 4,000 1,000 1,000 4,000 1,000 1,000 4,000 1,000 1,000 4,000 1,000 1,000 4,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000						
001-512.100-540.100 THAINING & DEVELOPMENT 2,200 4,000 4,000 6,000 001-512.100-541.100 DESTLER & FRICHT 3,500 3,500 2,000 001-512.100-543.000 THE CURR CHE-ADVERTISING 7,500 8,889 8,000 1,200 001-512.100-543.000 CONSAL, MS SUBJECKIT 13,333 6,443 2,700 2,100 001-512.100-540.000 CONSAL, MS SUBJECKIT 13,333 6,443 2,700 4,200 001-512.100-540.000 CONSAL, MS SUBJECKIT 13,333 6,443 2,700 4,200 001-512.100-560.000 MACHINEWA AND RQUIPMENT 2,767 1,700 1,700 4,200 001-513.000-12.100 REGULAR SALARIES & WAERS 345,436 351,000 235,000 135,000 001-513.000-512.111 ENDANCE S,400 10,000 10,000 4,000 001-513.000-512.111 ENDANCE S,400 10,000 10,000 12,500 001-513.000-521.010 NETHENERT CONTRETER S 3,600 12,000 20,000 12,500 001-513.000-521.010 NETHENERT CONTRETER S 5,645 3,800 1,000<						
001-012.100-340.000 INSURANCE & BORDS 6,778 5,000 5,330 7,000 001-512.100-540.000 OTH CURK CRG-ELECTIONS 25,000 7,165 23,000 23,000 001-512.100-540.000 BOCHARTING SUPPLIES 4,350 2,500 2,500 2,500 001-512.100-540.000 BOCHARTING SUPPLIES 4,350 2,500 2,500 2,500 001-512.100-540.000 BOCHARTHER JANE DUITMENT 2,767 1,700 4,200 NET OF REVENUES/APEROPRIATIONS - 512.100 TOWN CLEAR (431,993) (378,131) (482,513) (446,130) 001-513.000 - FINNEE BOUNS - 512.100 EQUILAR SALES 25,445 29,000 30,000 4,000 001-513.000 - SILL HONNE S440 500 10,000 4,000 001-513.000 - SILL HONNE S443 29,000 30,000 12,900 001-513.000 - SILL NEWERS 'CORFRES' CORFRES' 25,445 3,900 10,000 4,000 011-513.000 - SILL DEUCATION INCENTRE PARA 59,000 81,000 10,000 1,						
001-512.100-549.001 CTH CURR CHG-ADVERTISING 7,500 8,888 8,000 1,500 001-512.100-549.003 OPENATING SUFFLIES 4,350 2,500 2,500 2,500 2,500 001-512.100-554.000 DROSA,DUES,SUDATION,SUBSCRIPT 1,363 8,443 5,000 4,130 001-512.100-564.000 MACHINERY AND EQUIPMENT 2,767 1,700 1,700 42.200 Dept 513.000 - FINANCE (431,999) (378,131) (482,513) (446,130) Dept 513.000-512.100 REGUTAR SALARIES & MAGES 345,436 10,000 4,600 001-513.000-512.101 DONIS FICA TAXES 5,460 10,000 4,600 001-513.000-521.000 FEATR MARCE/ALLORANCE 48,284 46,000 22,000 13,000 20,000 001-513.000-524.000 REATR HINGURG/ALLORANCE 5,645 3,800 1,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 13,000 20,000 30,000 13,000 10,000 10,000 <						
001-512.100-549.009 OTH CURR CHO-ELECTIONS 25,000 7,165 23,000 25,000 2,500 2,500 2,500 2,500 4,330 2,500 4,330 2,500 4,130 001-512.100-554.000 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/APEROPRIATIONS - 512.100 - TOWN CLERK (431,999) (378,131) (482,513) (446,130) Dept 513.000 - FINANCE BOOKS 345,436 351,000 235,000 135,000 001-512.000 - EDUCATION INCENTIVE EAY 9,000 10,000 10,000 4,000 001-513.000-521.000 DEUCATAXES 25,485 29,000 30,000 12,800 001-513.000-522.000 RETREMENT CONTRIBUTIONS 5,645 3,800 1,000 10,000 10,000 001-513.000-524.000 NORKERS' CONTRING NAR AUTORNS 50,000 40,000 170,000 19,000 001-513.000-541.000 NERLIRENARTUAL SARUCES 2,000 <						
001-512.100-552.000 OPERATING SUPPLIES 4,350 2,500 2,500 2,500 001-512.100-554.000 MACKINKRY AND EQUIPMENT 2,767 1,700 1,700 4,200 NET OF REVENUES/APPOPRIATIONS = 512.100 - TOWN CLERK (431,999) (378,131) (482,513) (446,130) Dept 513.000-12.100 REGULAR SALARIES & WAGES 345,436 351,000 235,000 135,000 001-512.100 REGULAR SALARIES & WAGES 345,436 351,000 20,000 10,000 4,000 001-513.000-512.111 RONS 9,400 10,000 10,000 4,000 001-513.000-521.111 RENCE TAKES 25,600 22,000 30,000 12,500 001-513.000-522.000 HENTERMENT CONTINUMING 78,571 85,000 32,000 13,000 001-513.000-524.000 TRANCK/ALLOWANCE 45,643 3,600 1,000 10,000 19,000 001-513.000-540.000 THEALT INIGUARCY/ALLOWANCE 45,500 00,000 5,000 3,000 01-513.000-540.000 THEALT INIGUARCY/ALLOWANCE 4,500 5,000 5,000 3,000 01-513.000-540.000 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td></t<>						
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NET OF REVENUES/AFPROPRIATIONS - 512.100 - TOWN CLERK (431,999) (376,131) (482,513) (446,130) Dept 513.000 - FINANCE 001-513.000 - 512.000 REGULAR SALARIES & WAGES 345,436 351,000 225,000 135,000 001-513.000-512.000 FICA TAXES 9,400 10,000 10,000 4,000 001-513.000-521.000 FICA TAXES 509 001-513.000 22,000 30,000 12,500 001-513.000-522.000 RETIREMENT CONTRIBUTIONS 78,571 85,000 81,000 20,000 001-513.000-524.000 WORKERS' COMPENSATION 5,645 3,600 1,000 10,000 001-513.000-532.000 ACCOUNTING ADD PER DIEM 4,500 10,000 10,000 10,000 001-513.000-540.000 TRAVELAND LERSES 3,061 3,000 3,000 7,500 001-513.000-540.000 TRAVELAND LEASES 3,061 3,000 7,500 3,500 001-513.000-540.000 TRAVELAND LEASES 3,061 3,000 7,500 3,500 001-513.000-541.000 DEOCKS DUSS, BUICATION, SUBFLITES						
Dept 513.000 - FINANCE Colored State <						
001-513.000-512.000 REGULAR SALARLES & WAGES 345,436 351,000 233,000 133,000 001-513.000-512.010 EDUCATION INCENTIVE PAY 8,000 10,000 4,000 001-513.000-521.000 FICA TAKES 509 23,000 12,500 001-513.000-522.000 RETIREMENT CONTRIBUTIONS 76,571 85,000 52,000 13,000 001-513.000-524.000 MCMERSY COMPENSATION 5,645 3,800 1,000 1,000 001-513.000-534.000 OTHER CONTRACTUAL SERVICES 25,000 20,000 13,000 101,000 10,000 001-513.000-540.000 TEAINING AND AUDITING 50,000 40,000 170,000 191,000 001-513.000-540.000 TEAINING & DEVELOPMENT 4,500 5,000 3,000 3,000 001-513.000-540.000 TEAINING & DEVELOPMENT 4,500 5,000 5,350 7,500 001-513.000-540.000 TEAINING & DEVELOPMENT 3,851 4,000 2,250 3,000 001-513.000-540.000 NENDISAL SPENDERAL ENDISAL END	NET OF REVENUES/APPRO	JPRIATIONS - 512.100 - TOWN CLERK	(431,999)	(3/8,131)	(482,513)	(446,130)
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Page: 3/9

DB: HIGHIANG BEACH					
		2022-23	2023-24	2024-25	2025-26
GL NUMBER	DESCRIPTION	AMENDED BUDGET	AMENDED BUDGET	AMENDED BUDGET	MANAGER REVIEW BUDGET
Dept 519.000 - PUBL 001-519.000-546.100	IC WORKS REPAIRS & MAINTENANCE- VEHICLE	5,000	5,000	8,000	7,200
001-519.000-549.003	OTH CURR CHG-LICENSE & PERMITS	300	300	300	7,200
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
001-519.000-562.000 001-519.000-563.000	BUILDINGS IMPROVEMENTS OTHER THAN BLDG.	3,000		1,000,000	1,200,000
001-519.000-564.000	MACHINERY AND EQUIPMENT	5,000	30,000	1,000,000	
NET OF REVENUES/APPRO	PRIATIONS - 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		
001-519.100-512.111 001-519.100-515.200	BONUS EDUCATION INCENTIVE PAY	2,700 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		
001-519.100-524.000 001-519.100-544.000	WORKERS' COMPENSATION RENTALS AND LEASES	2,822	4,000		
001-519.100-545.000	INSURANCE & BONDS	3,500 3,390	3,000 5,000		
001-519.100-552.000	OPERATING SUPPLIES	3,000	3,000		
001-519.100-552.100	UNIFORMS	502	500		
NET OF REVENUES/APPRO	PRIATIONS - 519.100 - POST OFFICE	(156,972)	(156,000)		
Dept 519.300 - SHAR					
001-519.300-512.000 001-519.300-512.111	REGULAR SALARIES & WAGES	155,938	138,000	86,000	218,000
001-519.300-515.200	BONUS EDUCATION INCENTIVE PAY	4,400 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
001-519.300-534.000 001-519.300-541.000	OTHER CONTRACTUAL SERVICES COMMUNICATIONS	126,250 107,400	165,079 121,200	165,000 125,000	161,000 131,000
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	11,000	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		10.000
001-519.300-552.000 001-519.300-564.000	OPERATING SUPPLIES MACHINERY AND EQUIPMENT	26,000	25,000	30,000	13,000 85,000
001-519.300-566.100	SOFTWARE	70,350	89,043	129,274	99,000
001-519.300-571.150	PRINCIPAL - COPIER LEASE	10,000	00,010	3,900	33,000
001-519.300-572.150	INTEREST - COPIER LEASE			150	
NET OF REVENUES/APPRO	PRIATIONS - 519.300 - SHARED SUPPO	(696,251)	(752,414)	(690,634)	(876,750)
Dept 521.000 - POLI	CE DEPARTMENT				
001-521.000-512.000	REGULAR SALARIES & WAGES	1,599,153	1,855,300	1,578,000	1,602,000
001-521.000-512.111 001-521.000-514.000	BONUS OVERTIME	40,844	20 000	00 000	72 000
001-521.000-515.000	SPECIAL PAY	49,175 25,080	30,000 21,000	88,000 106,000	72,000 127,000
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
001-521.000-523.000 001-521.000-524.000	HEALTH INSURANCE/ALLOWANCE WORKERS' COMPENSATION	335,470 31,513	321,000 25,000	506,000 75,000	521,000 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
		6,000	9,000	10,000	13,000
001-521.000-540.000	TRAVEL AND PER DIEM	0,000		20 000	25,500
001-521.000-540.100	TRAINING & DEVELOPMENT	11,600	15,000	30,000	
001-521.000-540.100 001-521.000-541.000	TRAINING & DEVELOPMENT COMMUNICATIONS	11,600	82,000	138,000	154,000
001-521.000-540.100 001-521.000-541.000 001-521.000-541.100	TRAINING & DEVELOPMENT COMMUNICATIONS POSTAGE & FREIGHT	11,600 200	82,000 500	138,000 500	154,000 500
001-521.000-540.100 001-521.000-541.000 001-521.000-541.100 001-521.000-543.000	TRAINING & DEVELOPMENT COMMUNICATIONS POSTAGE & FREIGHT UTILITY SERVICES	11,600 200 13,000	82,000 500 15,000	138,000 500 16,500	154,000 500 17,500
001-521.000-540.100 001-521.000-541.000 001-521.000-541.100 001-521.000-543.000 001-521.000-545.000	TRAINING & DEVELOPMENT COMMUNICATIONS POSTAGE & FREIGHT UTILITY SERVICES INSURANCE & BONDS	11,600 200 13,000 63,865	82,000 500 15,000 65,500	138,000 500 16,500 82,089	154,000 500 17,500 90,000
001-521.000-540.100 001-521.000-541.000 001-521.000-541.100 001-521.000-543.000 001-521.000-545.000 001-521.000-546.000	TRAINING & DEVELOPMENT COMMUNICATIONS POSTAGE & FREIGHT UTILITY SERVICES	11,600 200 13,000	82,000 500 15,000	138,000 500 16,500	154,000 500 17,500
001-521.000-540.100 001-521.000-541.000 001-521.000-541.100 001-521.000-543.000 001-521.000-545.000 001-521.000-546.000 001-521.000-546.100 001-521.000-546.150	TRAINING & DEVELOPMENT COMMUNICATIONS POSTAGE & FREIGHT UTILITY SERVICES INSURANCE & BONDS REPAIRS & MAINTENANCE- GENERAL	11,600 200 13,000 63,865 1,500 22,000 21,045	82,000 500 15,000 65,500 1,500 28,000 27,600	138,000 500 16,500 82,089 2,000 50,000 30,000	154,000 500 17,500 90,000 2,000 82,000 30,000
001-521.000-540.100 001-521.000-541.000 001-521.000-543.000 001-521.000-545.000 001-521.000-546.000 001-521.000-546.100 001-521.000-546.150 001-521.000-549.013	TRAINING & DEVELOPMENT COMMUNICATIONS POSTAGE & FREIGHT UTILITY SERVICES INSURANCE & BONDS REPAIRS & MAINTENANCE- GENERAL REPAIRS & MAINTENANCE- VEHICLE MARINE MAINTENANCE OTH CURR CHG-ANNUAL PHYSICALS	11,600 200 13,000 63,865 1,500 22,000 21,045 1,500	82,000 500 15,000 65,500 1,500 28,000 27,600 1,500	138,000 500 16,500 82,089 2,000 50,000 30,000 2,500	154,00050017,50090,0002,00082,00030,0003,000
001-521.000-540.000 001-521.000-540.100 001-521.000-541.000 001-521.000-543.000 001-521.000-545.000 001-521.000-546.000 001-521.000-546.100 001-521.000-546.150 001-521.000-549.013 001-521.000-552.000	TRAINING & DEVELOPMENT COMMUNICATIONS POSTAGE & FREIGHT UTILITY SERVICES INSURANCE & BONDS REPAIRS & MAINTENANCE- GENERAL REPAIRS & MAINTENANCE- VEHICLE MARINE MAINTENANCE OTH CURR CHG-ANNUAL PHYSICALS OPERATING SUPPLIES	11,600 200 13,000 63,865 1,500 22,000 21,045 1,500 14,300	82,000 500 15,000 65,500 1,500 28,000 27,600 1,500 18,000	$138,000 \\ 500 \\ 16,500 \\ 82,089 \\ 2,000 \\ 50,000 \\ 30,000 \\ 2,500 \\ 30,000 \\ 2,500 \\ 30,000 \\ 100,000 \\ 100,000 \\ $	154,00050017,50090,0002,00082,00030,0003,00026,000
001-521.000-540.100 001-521.000-541.000 001-521.000-541.100 001-521.000-543.000 001-521.000-545.000 001-521.000-546.000 001-521.000-546.150 001-521.000-540.013 001-521.000-552.000 001-521.000-552.100	TRAINING & DEVELOPMENT COMMUNICATIONS POSTAGE & FREIGHT UTILITY SERVICES INSURANCE & BONDS REPAIRS & MAINTENANCE- GENERAL REPAIRS & MAINTENANCE- VEHICLE MARINE MAINTENANCE OTH CURR CHG-ANNUAL PHYSICALS OPERATING SUPPLIES UNIFORMS	11,600 200 13,000 63,865 1,500 22,000 21,045 1,500 14,300 12,462	82,000 500 15,000 65,500 1,500 28,000 27,600 1,500 18,000 22,000	$138,000 \\ 500 \\ 16,500 \\ 82,089 \\ 2,000 \\ 50,000 \\ 30,000 \\ 2,500 \\ 30,000 \\ 24,000 \\ 24,000 \\ 24,000 \\ 24,000 \\ 2000 \\$	154,00050017,50090,0002,00082,00030,0003,000
$\begin{array}{c} 001-521.000-540.100\\ 001-521.000-541.000\\ 001-521.000-543.000\\ 001-521.000-545.000\\ 001-521.000-546.000\\ 001-521.000-546.100\\ 001-521.000-546.150\\ 001-521.000-549.013\\ 001-521.000-552.000\\ \end{array}$	TRAINING & DEVELOPMENT COMMUNICATIONS POSTAGE & FREIGHT UTILITY SERVICES INSURANCE & BONDS REPAIRS & MAINTENANCE- GENERAL REPAIRS & MAINTENANCE- VEHICLE MARINE MAINTENANCE OTH CURR CHG-ANNUAL PHYSICALS OPERATING SUPPLIES	11,600 200 13,000 63,865 1,500 22,000 21,045 1,500 14,300	82,000 500 15,000 65,500 1,500 28,000 27,600 1,500 18,000	$138,000 \\ 500 \\ 16,500 \\ 82,089 \\ 2,000 \\ 50,000 \\ 30,000 \\ 2,500 \\ 30,000 \\ 2,500 \\ 30,000 \\ 100,000 \\ 100,000 \\ $	154,00050017,50090,0002,00082,00030,0003,00026,000

BUDGET REPORT FOR TOWN OF HIGHLAND BEACH Fund: 001 GENERAL FUND

Page: 4/9

GL NUMBER	DESCRIPTION	2022-23 AMENDED BUDGET	2023-24 AMENDED BUDGET	2024-25 AMENDED BUDGET	2025-2 MANAGER REVIEN BUDGE
Dept 521.000 - POLI	CE DEDARTMENT				
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	
	OPRIATIONS - 521.000 - POLICE DEPAR'	(3,046,125)	(3,485,554)	(5,313,579)	(6,102,400)
Dept 522.000 - FIRE 001-522.000-512.000	RESCUE REGULAR SALARIES & WAGES	295,422	1,538,000	2,688,000	2,637,000
001-522.000-512.000	BONUS	785	1,000,000	2,000,000	2,037,000
001-522.000-514.000	OVERTIME		112,000	100,000	226,000
01-522.000-515.000	SPECIAL PAY		140,000	280,000	280,000
01-522.000-515.200	EDUCATION INCENTIVE PAY	462	4,000	95,000	95,000
)01-522.000-515.300)01-522.000-521.000	UNIFORMS ALLOWANCE FICA TAXES	27,253	4,200 144,000	253,000	259,000
01-522.000-521.111	BONUS FICA TAXES	58	111,000	200,000	2007,000
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
01-522.000-524.000	WORKERS' COMPENSATION PROFESSIONAL FEES	1,800	19,000	123,000	125,000
01-522.000-531.000	PROFESSIONAL FEES-FIRE PREVENTION	518,849	138,728	126,371	40,000 50,000
01-522.000-534.000	OTHER CONTRACTUAL SERVICES	5,353,067	3,276,000	21,000	96,800
01-522.000-540.000	TRAVEL AND PER DIEM	2,500	8,000	8,000	19,800
01-522.000-540.100	TRAINING & DEVELOPMENT	12,500	17,500	30,000	19,700
01-522.000-541.000	COMMUNICATIONS		3,000	2,500	2,500
01-522.000-541.100 01-522.000-543.000	POSTAGE & FREIGHT UTILITY SERVICES	1,500	500 4,000	3,000 4,400	3,000 44,400
01-522.000-545.000	INSURANCE & BONDS	25,000	10,000	100,700	100,700
01-522.000-546.000	REPAIRS & MAINTENANCE- GENERAL	15,000	5,000	5,000	1,300
01-522.000-546.100	REPAIRS & MAINTENANCE- VEHICLE	1,000	10,000	76,000	137,800
01-522.000-549.000	OTHER CURRENT CHARGES-GENERAL		5,000	5,000	5,000
01-522.000-549.013 01-522.000-552.000	OTH CURR CHG-ANNUAL PHYSICALS OPERATING SUPPLIES	20,500	42,000 25,000	50,000 105,000	50,000 142,000
01-522.000-552.100	UNIFORMS	7,000	26,400	24,000	20,000
01-522.000-552.150	UNIFORMS ALLOWANCE	500		,	
01-522.000-552.400	OPERATING SUPPLIES-GASOLINE	1,500	3,500	15,000	15,000
01-522.000-554.000	BOOKS, DUES, EDUCATION, SUBSCRIPT	1,500	1,600	7,500	59,000
01-522.000-562.000	BUILDINGS FIRE (CIP)- DIRECT ORDERS	4,185,165 160,000	4,913,072 392,748		
01-522.000-564.000	MACHINERY AND EQUIPMENT	1,614,674	1,166,558	13,306	
01-522.000-566.100	SOFTWARE	20,000	1,500	129	500
01-522.000-575.100	INTEREST-SYNOVUS LOAN (FIRE DEPT)	14			
	OPRIATIONS - 522.000 - FIRE RESCUE	(12,417,077)	(12,941,306)	(5,839,906)	(6,260,500
Dept 534.000 - SOLI		405 005	1 005 000	1 075 250	1 150 005
)01-534.000-534.000)01-534.000-552.000	OTHER CONTRACTUAL SERVICES OPERATING SUPPLIES	485,235 15,300	1,005,000 10,000	1,075,350	1,150,625
	DPRIATIONS - 534.000 - SOLID WASTE	(500, 535)	(1,015,000)	(1,075,350)	(1,150,625
Dept 571.000 - LIBF		(300,333)	(1,010,000)	(1,073,330)	(1,100,020)
01-571.000-512.000	REGULAR SALARIES & WAGES	235,936	239,000	259,000	273,000
01-571.000-512.111	BONUS	6,750			
01-571.000-515.200	EDUCATION INCENTIVE PAY	8,000	8,000	8,000	8,000
01-571.000-521.000	FICA TAXES	18,661 508	20,000	22,000	23,000
01-571.000-522.000	BONUS FICA TAXES RETIREMENT CONTRIBUTIONS	50,808	56,100	61,000	64,000
01-571.000-523.000	HEALTH INSURANCE/ALLOWANCE	50,913	53,000	54,000	60,000
01-571.000-524.000	WORKERS' COMPENSATION	7,526	5,500	1,000	1,000
01-571.000-531.000	PROFESSIONAL FEES	2,000	1,000	1,000	500
01-571.000-540.000	TRAVEL AND PER DIEM TRAINING & DEVELOPMENT	2,500 600	2,500 800	3,000 800	3,000 800
01-571.000-541.100	POSTAGE & FREIGHT	200	200	100	50
01-571.000-543.000	UTILITY SERVICES	3,500	4,000	4,400	4,600
01-571.000-544.000	RENTALS AND LEASES	34			
01-571.000-545.000	INSURANCE & BONDS	9,039	7,000	7,490	8,500
01-571.000-552.000 01-571.000-552.100	OPERATING SUPPLIES UNIFORMS	8,500 375	10,000 300	10,000 300	10,000 300
01-571.000-552.900	OPERATING EXP-CHILDRENS PROG	1,500	1,000	500	500
01-571.000-554.000	BOOKS, DUES, EDUCATION, SUBSCRIPT	52,642	55,000	55,000	55,000
01-571.000-564.000	MACHINERY AND EQUIPMENT			5,000	16,000
01-571.000-571.150	PRINCIPAL - COPIER LEASE INTEREST - COPIER LEASE			1,036 25	1,100
	DPRIATIONS - 571.000 - LIBRARY	(459,992)	(463,400)	(493,651)	(529,350)
Dept 581.000 - INTE		. ,		. ,	
001-581.000-581.300	TRANSFER TO WATER FD-DEBT SERV	945,519	451,753		
	TRFR TO BUILDING FUND 106	55,000	55,000	55,000	Page 42
01-581.000-581.800	IKEK TO BOILDING FOND 100	(1,000,519)		(55,000)	1 age 42

BUDGET REPORT FOR TOWN OF HIGHLAND BEACH Fu

Page: 5/9

GL NUMBER	DESCRIPTION	2022-23 AMENDED BUDGET	2023-24 AMENDED BUDGET	2024-25 AMENDED BUDGET	2025-26 MANAGER REVIEW BUDGET
Dept 582.000 - DEBT			F10 007	526 201	EE2 017
001-582.000-575.100	PRINCIPAL-SYNOVUS LOAN (FIRE DEPT) INTEREST-SYNOVUS LOAN (FIRE DEPT)		519,227 158,735	536,291 141,669	553,917 124,044
NET OF REVENUES/APPRC	PRIATIONS - 582.000 - DEBT SERVICE		(677,962)	(677,960)	(677,961)
Dept 590.000 - RESE 001-590.000-599.000 001-590.000-599.200	RVE FOR CONTINGENCY RESERVE FOR CONTINGENCY APPROPRIATION TO RESERVE		250 , 000	19,000 585,125	75,000
NET OF REVENUES/APPRO	PRIATIONS - 590.000 - RESERVE FOR ((250,000)	(604,125)	(75,000)
ESTIMATED REVENUES - APPROPRIATIONS - FUNE NET OF REVENUES/APPRO	001	20,583,857 20,656,124 (72,267)	22,857,262 22,857,261 1	18,434,932 18,472,448 (37,516)	19,510,266 19,510,266
BEGINNING FUN FUND BALANCE		10,596,959 30	7,054,149 250,000	8,290,555	
ENDING FUND E	BALANCE	10,524,722	7,304,150	8,253,039	

BUDGET REPORT FOR TOWN OF HIGHLAND BEACH Fund: 103 DISCRETIONARY SALES TAX FUND

Page: 6/9

GL NUMBER	DESCRIPTION	2022-23 AMENDED BUDGET	2023-24 AMENDED BUDGET	2024-25 AMENDED BUDGET	2025-26 MANAGER REVIEW BUDGET
Dept 310.000 - REVE 103-310.000-335.110 103-310.000-389.900	NUES DISCRETIONARY SALES TAX APPROPRIATION FROM RESERVE	287,915 142,085	412,000 219,500	415,000 260,000	107,000 380,000
NET OF REVENUES/APPRO	DPRIATIONS - 310.000 - REVENUES	430,000	631,500	675,000	487,000
Dept 360.000 - MISC	TIANEOUS				
103-360.000-361.000	INTEREST ON INVESTMENTS		14,000	36,000	30,000
NET OF REVENUES/APPRO	OPRIATIONS - 360.000 - MISCELLANEOU	·	14,000	36,000	30,000
Dept 519.000 - PUBL	IC 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/APPRO	OPRIATIONS - 519.000 - PUBLIC WORKS			(440,285)	
Dept 521.000 - POLI 103-521.000-563.000 103-521.000-564.000	CE DEPARTMENT IMPROVEMENTS OTHER THAN BLDG. MACHINERY AND EQUIPMENT			150,000 106,000	117,500
	DPRIATIONS - 521.000 - POLICE DEPAR'			(256,000)	(117,500)
				(200,000)	(11/,000)
Dept 535.000 - SEWE 103-535.000-563.000	R SYSTEM OPERATIONS IMPROVEMENTS OTHER THAN BLDG.				300,000
NET OF REVENUES/APPRO	OPRIATIONS - 535.000 - SEWER SYSTEM				(300,000)
Dept 571.000 - LIBR 103-571.000-563.000	ARY IMPROVEMENTS OTHER THAN BLDG.			100,000	
	DPRIATIONS - 571.000 - LIBRARY	· · · · · ·		(100,000)	
				(100,000)	
Dept 5/4.000 - DISC 103-574.000-531.000 103-574.000-562.000	RETIONARY SALES TAX- IST PROFESSIONAL FEES BUILDINGS	50,285	56,000		
103-574.000-563.000	IMPROVEMENTS OTHER THAN BLDG.	220,000	220,000		
103-574.000-564.000 103-574.000-599.000	MACHINERY AND EQUIPMENT RESERVE FOR CONTINGENCY	237,549	369,500		99,500
	OPRIATIONS - 574.000 - DISCRETIONAR	(507,834)	(645,500)		(99,500)
ESTIMATED REVENUES - APPROPRIATIONS - FUNI		430,000 507,834	645,500 645,500	711,000 796,285	517,000 517,000
NET OF REVENUES/APPRO		(77,834)	645,500	(85,285)	517,000
BEGINNING FUN	ID BALANCE	395,450	671,676	691,338	
FUND BALANCE ENDING FUND E		317,616	(25,000) 646,676	606,053	

BUDGET REPORT FOR TOWN OF HIGHLAND BEACH Fund: 106 Building Department Fund

Page: 7/9

GL NUMBER	DESCRIPTION	2022-23 AMENDED BUDGET	2023-24 AMENDED BUDGET	2024-25 AMENDED BUDGET	2025-26 MANAGER REVIEW BUDGET
Dept 310.000 - REVE					
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)	10,000
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
106-310.000-341.950 106-310.000-342.500	DCA-PERMIT SURCH COMMISSION-GS BCAIB-PERMIT SURCH COMMISSION	2,700	120 2,700	120 2,850	120 2,850
106-310.000-342.500	BCAIB-PERMIT SURCH COMMISSION BCAIB-PERMIT SURCH COMMISSION-GS	2,700	180	2,830	2,850
106-310.000-342.510	PENALTIES	60,000	20,000	35,000	50,000
106-310.000-342.520	RE-INSPECTION FEES	00,000	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/APPR	OPRIATIONS - 310.000 - REVENUES	1,823,434	1,918,570	2,361,250	3,130,210
Dept 524.000 - BUII	LDING 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	05 000	115 000	107 500
106-524.000-522.000 106-524.000-523.000	RETIREMENT CONTRIBUTIONS	86,970	95,000 77,000	115,000 106,000	137,500 108,000
106-524.000-524.000	HEALTH INSURANCE/ALLOWANCE WORKERS' COMPENSATION	117,754 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
106-524.000-544.000 106-524.000-545.000	RENTALS AND LEASES INSURANCE & BONDS	2,800 8,695	2,800 35,000	2,800 37,450	2,800 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
106-524.000-571.150 106-524.000-572.150	PRINCIPAL - COPIER LEASE INTEREST - COPIER LEASE		3,000 150	3,000 150	3,000
	OPRIATIONS - 524.000 - BUILDING DEP	(1,874,515)	(1,918,570)	(2,383,028)	(3,130,210)
ESTIMATED REVENUES -		1,823,434	1,918,570	2,361,250	3,130,210
APPROPRIATIONS - FUN		1,874,515	1,918,570	2,383,028	3,130,210
NET OF REVENUES/APPR	OPRIATIONS - FUND 106	(51,081)		(21,778)	
BEGINNING FU	ND BALANCE	1,983,038	2,892,624	3,598,986	
ENDING FUND 1	BALANCE	1,931,957	2,892,624	3,577,208	

06/11/2025 01:40 PM BUDGET REPORT FOR TOWN OF HIGHLAND BEACH User: mlabadie Fund: 401 WATER SYSTEM Fund: 401 WATER SYSTEM

Page: 8/9

GL NUMBER	DESCRIPTION	2022-23 AMENDED BUDGET	2023-24 AMENDED BUDGET	2024-25 AMENDED BUDGET	2025-26 MANAGER REVIEW BUDGET
Dent 533 000 - WATE	R 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 REIMBUSEMENTS	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 CONNE(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
401-533.000-521.000 401-533.000-521.111	FICA TAXES BONUS FICA TAXES	57,383 1,425	65,000	70,000	77,000
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 3,500	6,600	5,000	7,500
401-533.000-552.250 401-533.000-552.260	OPERATING SUPPLIES- SAFETY OPERATING SUPPLIES - CHEMICALS	5,500	3,500 289,000	14,000 336,341	15,000 325,000
401-533.000-552.200	OPERATING SUPPLIES - CHEMICALS	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	0,000	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
401-533.000-572.900 401-533.000-599.000	SRF LOAN INTERST- WIIP 2017 RESERVE FOR CONTINGENCY	43,273	40,667 25,000	38,031 25,000	35,363 50,000
	DPRIATIONS - 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 - FUNE		5,061,214	4,999,400	5,174,249	5,219,769
NET OF REVENUES/APPRO		(218,074)	, ,	(261,510)	.,,
BEGINNING FUN		9,241,658	9,730,025	9,762,971	
FUND BALANCE		4,052	(812,927)	0 501 401	
ENDING FUND E	SALANCE	9,027,636	8,917,098	9,501,461	

06/11/2025 01:40 PM BUDGET REPORT FOR TOWN OF HIGHLAND BEACH Fund: 402 SEWER SYSTEM

Page: 9/9

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

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

3 Franchise Fees 525,000 350,000 356,051 6,051 2% Franchise Fee Rev 4 Sales & Use Tax 515,000 343,333 317,587 (25,746) -7% Under Budget for 5 Inter-Governmental 686,900 457,933 402,164 (55,769) -12% Under Budget for 6 Total Tax Revenue 14,970,491 9,980,327 14,129,833 4,149,506 42% Exceeding Budget 7 Misc Revenue 1,0,000 6,667 12,283 5,617 84% 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	
General Fund Solution Solutit Solutity item is itemanis item is itematican	
2 Property Taxes \$ 13,243,591 \$ 8,829,061 \$ 13,054,031 \$ 4,224,970 48% Most of Property T 3 Franchise Fees 525,000 350,000 356,051 6,051 2% Franchise Fee Rev 4 Sales & Use Tax 515,000 343,333 317,587 (25,746) -7% Under Budget for 6 Inter-Governmental 686,900 457,933 402,164 (55,769) -12.2% Under Budget for 7 Misc Revenue 10,000 6,667 12,283 5,617 84% Exceeding Budget 9 Investment Earnings 505,000 336,667 27,190 17,423 177% Exceeding Budget 10 Fines & Forfeitures 14,800 9,867 27,290 17,423 177% 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 </th <th>2S</th>	2S
3 Franchise Fees 525,000 350,000 356,051 6,051 2% Franchise Fee Rev 4 Sales & Use Tax 515,000 343,333 317,587 (25,746) -7% Under Budget for 5 Inter-Governmental 686,900 457,933 402,164 (55,769) -12% Under Budget for 6 Total Tax Revenue 14,970,491 9,980,327 14,129,833 4,149,506 42% Under Budget for 7 Misc Revenue 10,000 6,667 12,283 5,617 84% 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 12 Total Misc Revenue 1,696,800 1,131,200 1,247,758 116,558 10% Exceeding Budget 13 Grants 483,324 322,216 491,595 169,379 53% Exceeding Budget	
4 Sales & Use Tax 515,000 343,333 317,587 (25,746) -7% Under Budget for 5 Inter-Governmental 686,900 457,933 402,164 (55,769) -12% Under Budget for 6 Total Tax Revenue 14,970,491 9,980,327 14,129,833 4,149,506 42% Under Budget for 7 Misc Revenue 10,000 6,667 12,283 5,617 84% 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%	t of Property Tax Rev received in Q1/Q2
5 Inter-Governmental 686,900 457,933 402,164 (55,769) -12% Under Budget for 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 17% 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% 114,803 0% 15 Other Sources 10,000 6,667 10,000 3,333 50% 100% 16 Approp From Reserves	chise Fee Rev exceeding budget
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	er Budget for now
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% Exceeds budget 13 Grants 483,324 322,216 491,595 169,379 53% Exceeds budget 14 Intra-Governmental 1,050,000 700,000 0 0% 15 15 Other Sources 261,833 174,555 - (174,555) -100% No need for reserv 17 Other Revenue 1,805,157 1,203,438 1,201,595 (1,843) 0%	er Budget for now
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% Exceeds budget 14 Intra-Governmental 1,050,000 700,000 0 0% 6,667 10,000 3,333 50% No need for reserv 16 Approp From Reserves 261,833 174,555 - (174,555) -100% No need for reserv 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	
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% Exceeding Budget 13 Grants 483,324 322,216 491,595 169,379 53% Exceeds budget 14 Intra-Governmental 1,050,000 700,000 0 0% 15 16 Approp From Reserves 261,833 174,555 - (174,555) -100% No need for reserv 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	eding 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% Exceeding Budget 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 reserv 17 Other Revenue 1,805,157 1,203,438 1,201,595 (1,843) 0% 1 18 General Fund-Total 18,472,448 12,314,965 16,579,186 4,264,221 35% 1 19 Disc Sales Tax Fud 796,285 530,857 321,466 (209,391) -39% Under Budget	eding 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% Exceeding Budget 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 reserv 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	er 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 0 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 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 </td <td>eding Budget</td>	eding Budget
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 reserved 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%	eding Budget
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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 reserved 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%	eds budget
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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%	er Budget
22 Sewer Fund 2,663,017 1,775,345 1,598,169 (177,176) -10%	eding Budget
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			
			Budget To	Actuals Up To	Budget vs Actuals	
Line No	Fund/Dept	Budget	May 2025	May 2025	\$ Var	% Var
25	General Fund	\$ 18,472,448	\$ 12,314,965	\$ 10,987,015	\$ (1,327,950)	-11%
26	Town Commission	343,685	229,123	244,462	15,339	7%
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 <i>,</i> 851)	-59%
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%
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%
41	Building Fund	2,383,028	1,588,685	1,303,165	(285,521)	-18%
42	Water Fund	5,174,249	3,449,499	3,269,202	(180,298)	-5%
43	Sewer Fund	2,663,017	1,775,345	1,388,710	(386,634)	-22%
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

Additional Information for Item 8.B. - Revenue and Expenditure Report through May 31, 20 June 24, 2025 Financial Advisory Board Regular Meeting

\$ 5,977,575

ACTUALS BY FUND



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

			D	isc Sales								
Line No	Estimated Revenues	General Fund		Тах	Bu	uilding Fund	V	/ater Fund	S	ewer Fund	Total	
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%
	F	-		-		-		-		-	-	
10	Expenditures, Uses	¢ 4 670 476									¢ 4 670 476	40%
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	
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		-		-		-		-		-	-	
	From	То	A	Amount								
					-							

	FIUIII	10	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	