



TOWN OF SOUTH PALM BEACH

3577 South Ocean Boulevard, South Palm Beach, Florida 33480
(561) 588-8889 • Fax (561) 588-6632

AGENDA

FIRST BUDGET PUBLIC HEARING THURSDAY, SEPTEMBER 10, 2015 – 5:01 P.M.

1. CALL TO ORDER AND ROLL CALL

Mayor Bernice Fischer

Vice-Mayor Joseph M. Flagello

Council Member Stella Gaddy Jordan

Council Member Robert Gottlieb

Council Member Woodrow Gorbach

2. PLEDGE OF ALLEGIANCE

3. APPROVAL OF AGENDA

4. PUBLIC HEARING: The Town of South Palm Beach will conduct the 1st First Budget Public Hearing on the proposed millage rate, and the tentative budget in the following manner:

- a) The Mayor will open the Public Hearing and announce that the proposed operating millage rate necessary to fund the budget is 4.3174 which is 6.06% over the rolled-back millage rate of 4.0706.
- b) Announce the proposed operating millage rate of 4.3174 for the General Fund.
- c) Summary of tentative budget
- d) Comments from the Public
- e) Public portion of the meeting is closed
- f) Council adoption of proposed operating millage rate of 4.3174 for Fiscal Year **2015/2016**
- g) Council adoption of tentative budget for Fiscal Year **2015/2016**
- h) Announce Final Budget Public Hearing – **September 22, 2015 at 6:15 p.m.**
- i) Close Public Hearing

5. ADJOURNMENT

If a person decides to appeal any decision made by the council with respect to any matter considered at such meeting or hearing, he/she will need a record of the proceedings, and that for such purpose, he/she 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. Persons who need an accommodation in order to participate in this meeting should contact town hall at (561) 588-8889 at least 3 business days prior to a council meeting or public hearing in order to request such assistance.

memo

Town of South Palm Beach

To: Mayor and Council
From: Bea Galeano, Town Accountant
CC: Yudy Alvarez, Town Clerk
Date: 9/1/2015
Re: Proposed FY2016 Budget

Attached please find the proposed Fiscal Year 2016 Budget comprised of the General Fund Budget of \$1,839,166 and the Utility Fund of \$315,300. Below are a few highlights:

- Revenues reflect \$1,144,336 of ad-valorem tax revenue based on the Town's final property values of \$279,002,222. That is a 6% increase over the current year and represents an additional \$65,052 of income at the current mill rate of 4.3174.
- The proposed mill rate of 4.3174 is 6.06% over the roll back rate of 4.0706.
- A full time position for an Administrative Assistant has been added to the budget. Salary and related benefits total \$42,830.
- Town Hall building improvements have been budgeted at \$50,000
- Capital outlay pertaining to the police department includes a patrol vehicle and related equipment totaling \$70,171.

Overall, the proposal reflects a 5% increase to General Fund revenue and a 1% increase to expenses. Presently, the General Fund Operating Budget totals \$1,839,166 with a surplus of

memo

\$67,505 being added to reserves. The Utility Fund budget shows a slight increase in revenue and a 6% decrease in expenses which generates approximately \$20,000 of surplus.

Should you have any questions or need clarification prior to the public hearing please do not hesitate to contact me.



Town of South Palm Beach
Proposed Operating Budget
Fiscal Year 2015/2016

Town of South Palm Beach

Proposed FY2016 Budget

Table of Contents

Section 1	Proposed FY2016 Budget General Fund Summary	Tab I
Section 2	Proposed FY2016 Budget General Fund - Revenues	Tab II
Section 3	Proposed FY2016 Budget General Fund - Legislative	Tab III
Section 4	Proposed FY2016 Budget General Fund - Executive	Tab IV
Section 5	Proposed FY2016 Budget General Fund - Administration	Tab V
Section 6	Proposed FY2016 Budget General Fund - Public Safety	Tab VI
Section 7	Proposed FY2016 Budget General Fund - Public Works	Tab VII
Section 8	Proposed FY2016 Budget General Fund - Culture & Recreation	Tab VIII
Section 9	Proposed FY2016 Budget General Fund - Capital Outlay	Tab IX
Section 10	Proposed FY2016 Budget Sewer Utility Fund	Tab X

Town of South Palm Beach

Proposed General Fund Budget Summary

	04/30/15 YTD	FY2015 Adopted	FY2016 Proposed	variance	
				dollar	%
Revenues					
Ad-Valorem Taxes	\$1,080,431	\$1,079,284	\$1,144,336	\$65,052	6%
Local Option Gas Tax	\$7,667	\$8,000	\$9,120	\$1,120	14%
Utility Taxes	\$135,038	\$146,500	\$156,800	\$10,300	7%
Simplified Communications	\$38,427	\$50,000	\$44,660	(\$5,340)	-11%
Licenses & Permits	\$167,227	\$143,300	\$140,000	(\$3,300)	-2%
Franchise Fees	\$67,112	\$94,500	\$96,300	\$1,800	2%
State Shared Revenue	\$127,603	\$127,400	\$148,350	\$20,950	16%
Culture & Recreation	\$18,284	\$25,000	\$25,000	\$0	0%
Other Revenue	\$41,772	\$19,396	\$19,600	\$204	1%
Operating Transfers In	\$55,000	\$55,000	\$55,000	\$0	0%
Total Revenue	\$1,738,561	\$1,748,380	\$1,839,166	\$90,786	5%
Expenditures					
Legislative	\$30,518	\$30,800	\$30,848	\$48	0%
Executive	\$205,145	\$217,750	\$206,091	(\$11,659)	-5%
Administrative	\$280,291	\$304,530	\$343,133	\$38,603	13%
Public Safety	\$841,754	\$990,900	\$1,003,362	\$12,462	1%
Public Works	\$37,656	\$37,800	\$36,432	(\$1,368)	-4%
Culture & Recreation	\$29,446	\$27,600	\$31,625	\$4,025	15%
Capital Outlay	\$96,600	\$139,000	\$120,171	(\$18,829)	-14%
Total Expenditures	\$1,521,410	\$1,748,380	\$1,771,661	\$23,281	1%
Excess Revenue/Expenditures	\$217,151	\$0	\$67,505		
Other Sources/(Uses)					
Fund Balance	\$217,151	\$0	\$67,505		
Total Operating Budget	\$1,738,561	\$1,748,380	\$1,839,166		

Current Fund Balance:

Assigned (Beach Project)	\$1,432,506
Unassigned	\$1,454,861
Total	\$2,887,367

Town of South Palm Beach

General Fund Revenue

Proposed Budget - FY2016

General Ledger Code/Description	08/31/15 YTD	FY2015 Adopted	FY2016 Proposed	variance
001.00.311.00300 AD VALOREM TAXES	\$1,080,431	\$1,079,284	\$1,144,336	6.03%
001.00.312.00300 LOCAL OPTION GAS TAXES	\$7,667	\$8,000	\$9,120	14.00%
001.00.314.00300 UTILITY TAXES	\$135,038	\$146,500	\$156,800	7.03%
001.00.315.00300 SIMPLIFIED COMMUNICATIONS TAX	\$38,427	\$50,000	\$44,660	-10.68%
001.00.316.00300 BUSINESS TAX RECEIPTS	\$10,715	\$12,800	\$9,500	-25.78%
001.00.322.00300 BUILDING PERMITS	\$156,512	\$130,500	\$130,500	0.00%
001.00.323.00300 FRANCHISE FEES	\$67,112	\$94,500	\$96,300	1.90%
001.00.335.00300 ALCOHOLIC BEVERAGE TAX	\$317	\$600	\$500	-16.67%
001.00.335.00301 HALF CENT SALES TAX	\$88,929	\$95,000	\$111,450	17.32%
001.00.335.00302 STATE REVENUE SHARING	\$38,358	\$31,800	\$36,400	14.47%
001.00.347.00300 CULTURE & RECREATION	\$18,284	\$25,000	\$25,000	0.00%
001.00.351.00300 FINES & FORFEITURES	\$6,271	\$7,100	\$7,100	0.00%
001.00.360.00300 MISCELLANEOUS REVENUE	\$33,746	\$8,796	\$10,500	19.37%
001.00.361.00300 INTEREST AND OTHER EARNINGS	\$1,755	\$3,500	\$2,000	-42.86%
001.00.381.00300 OPERATING TRANSFERS IN	\$55,000	\$55,000	\$55,000	0.00%
Total General Fund Revenues	\$1,738,561	\$1,748,380	\$1,839,166	5.19%

Town of South Palm Beach
Legislative
Proposed Budget - FY2016

General Ledger Code/Description	08/31/15 YTD	FY2015 Adopted	FY2016 Proposed	variance
001.01.511.11000 PAYROLL	\$13,750	\$15,000	\$15,000	0%
001.01.511.21000 PAYROLL TAXES	\$1,052	\$1,100	\$1,148	4%
001.01.511.31000 PROFESSIONAL SERVICES	\$3,650	\$3,500	\$3,500	0%
001.01.511.49000 DISCRETIONARY	\$6,055	\$1,500	\$1,500	0%
001.01.513.54000 EDUCATION, DUES & SUBSCRIPTIONS	\$6,011	\$9,700	\$9,700	0%
Total Legislative	\$30,518	\$30,800	\$30,848	0%

Town of South Palm Beach
Executive
Proposed Budget - FY2016

General Ledger Code/Description	08/31/15	FY2015	FY2016	variance
	YTD	Adopted	Proposed	
001.02.512.11000 PAYROLL	\$114,069	\$108,010	\$103,000	-5%
001.02.512.21000 PAYROLL TAXES	\$8,875	\$8,580	\$8,155	-5%
001.02.512.22000 RETIREMENT CONTRIBUTIONS	\$25,285	\$36,410	\$30,313	-17%
001.02.512.23000 LIFE & HEALTH INSURANCE	\$2,412	\$9,550	\$10,045	5%
001.02.512.24000 WORKERS COMPENSATION	\$0	\$0	\$278	100%
001.02.512.31000 PROFESSIONAL SERVICES	\$46,545	\$43,000	\$43,000	0%
001.02.512.40000 TRAVEL & PER DIEM	\$2,327	\$5,100	\$4,000	-22%
001.02.512.49000 OTHER CURRENT CHARGES	\$3,512	\$2,000	\$2,500	25%
001.02.512.51000 MISCELLANEOUS	\$586	\$300	\$300	0%
001.02.512.54000 EDUCATION, DUES & SUBSCRIPTIONS	\$1,532	\$4,800	\$4,500	-6%
Total Executive	\$205,145	\$217,750	\$206,091	-5%

Town of South Palm Beach
Administration
Proposed Budget - FY2016

General Ledger Code/Description	08/31/15 YTD	FY2015 Adopted	FY2016 Proposed	variance
001.03.513.12000 PAYROLL	\$96,988	\$99,500	\$127,697	28%
001.03.513.21000 PAYROLL TAXES	\$7,332	\$7,600	\$9,769	29%
001.03.513.22000 RETIREMENT CONTRIBUTIONS	\$16,285	\$17,150	\$19,558	14%
001.03.513.23000 LIFE & HEALTH INSURANCE	\$17,638	\$18,700	\$30,134	61%
001.03.513.24000 WORKERS COMPENSATION	\$892	\$900	\$345	-62%
001.03.513.32000 ACCOUNTING & AUDITING	\$54,985	\$58,500	\$58,500	0%
001.03.513.34000 CONTRACTUAL SERVICES	\$1	\$2,000	\$250	-88%
001.03.513.40000 TRAVEL & PER DIEM	\$0	\$1,000	\$1,000	0%
001.03.513.41000 TELEPHONE & POSTAGE	\$4,165	\$4,200	\$4,200	0%
001.03.513.43000 UTILITIES	\$14,654	\$15,850	\$16,200	2%
001.03.513.44000 COPIER EXPENSE	\$203	\$500	\$300	-40%
001.03.513.45000 PROPERTY/GEN LIABILITY INSURANCE	\$33,246	\$40,680	\$35,900	-12%
001.03.513.46000 BUILDING/EQUIPMENT MAINTENANCE	\$11,033	\$15,000	\$17,750	18%
001.03.513.49000 MISCELLANEOUS EXPENSES	\$9,376	\$10,900	\$4,500	-59%
001.03.513.51000 OFFICE SUPPLIES	\$5,390	\$5,000	\$5,500	10%
001.03.513.52000 COMPUTER EXPENSE	\$7,230	\$5,000	\$9,750	95%
001.03.513.54000 EDUCATION, DUES & SUBSCRIPTIONS	\$873	\$2,050	\$1,760	-13%
Total Administration	\$280,291	\$304,530	\$343,133	13%

Town of South Palm Beach
Public Safety
Proposed Budget - FY2016

General Ledger Code/Description	08/31/15 YTD	FY2015 Adopted	FY2016 Proposed	variance
001.04.521.12000 PAYROLL	\$427,936	\$533,500	\$498,370	-7%
001.04.521.14000 OVERTIME	\$9,905	\$9,000	\$15,000	67%
001.04.521.21000 PAYROLL TAXES	\$32,032	\$36,700	\$39,273	7%
001.04.521.22000 RETIREMENT CONTRIBUTIONS	\$87,359	\$94,000	\$109,735	17%
001.04.521.23000 LIFE & HEALTH INSURANCE	\$88,482	\$89,000	\$107,610	21%
001.04.521.24000 WORKERS COMPENSATION	\$13,968	\$15,000	\$15,400	3%
001.04.521.31000 PROFESSIONAL SERVICES	\$130,049	\$148,000	\$153,000	3%
001.04.521.40000 TRAVEL & PER DIEM	\$434	\$0	\$750	100%
001.04.521.41000 TELEPHONE/COMMUNICATIONS	\$6,952	\$7,900	\$8,000	1%
001.04.521.45000 VEHICLE INSURANCE	\$4,516	\$4,000	\$5,000	25%
001.04.521.46000 VEHICLE MAINTENANCE	\$10,550	\$9,500	\$9,500	0%
001.04.521.49000 MISCELLANEOUS EXPENSES	\$1,159	\$5,000	\$5,000	0%
001.04.521.51000 OFFICE SUPPLIES	\$1,197	\$1,500	\$1,500	0%
001.04.521.52000 OPERATING SUPPLIES	\$22,867	\$32,500	\$28,600	-12%
001.04.521.54000 EDUCATION, DUES & SUBSCRIPTIONS	\$4,347	\$5,300	\$6,625	25%
Total Public Safety	\$841,754	\$990,900	\$1,003,362	1%

Town of South Palm Beach

Public Works

Proposed Budget - FY2016

General Ledger Code/Description	08/31/15 YTD	FY2015 Adopted	FY2016 Proposed	variance
001.05.539.13000 PAYROLL	\$13,947	\$16,800	\$18,157	8.1%
001.05.539.21000 PAYROLL TAXES	\$1,067	\$1,300	\$1,389	6.8%
001.05.539.24000 WORKERS COMPENSATION	\$0	\$1,200	\$835	-30.4%
001.05.539.34000 CONTRACTUAL SERVICES	\$2,264	\$2,000	\$1,050	-47.5%
001.05.539.43000 UTILITIES	\$11,361	\$6,500	\$3,500	-46.2%
001.05.539.46000 GROUNDS MAINTENANCE	\$9,017	\$10,000	\$11,500	15.0%
Total Public Works	\$37,656	\$37,800	\$36,432	-3.6%

Town of South Palm Beach
Culture & Recreation
Proposed Budget - FY2016

General Ledger Code/Description	08/31/15 YTD	FY2015 Adopted	FY2016 Proposed	variance
001.06.570.34000 LECTURES	\$18,300	\$20,000	\$20,000	0%
001.06.570.47000 PRINTING	\$4,305	\$5,000	\$5,000	0%
001.06.570.49000 CULTURAL EXPENSES	\$6,840	\$2,600	\$6,625	155%
Total Culture & Recreation	\$29,446	\$27,600	\$31,625	15%

Town of South Palm Beach
Capital Outlay
Proposed Budget - FY2016

General Ledger Code/Description	08/31/15 YTD	FY2015 Adopted	FY2016 Proposed	variance
001.08.580.49000 CONTINGENCIES	\$18,935	\$15,000	\$0	-100%
001.08.580.62007 DESIGN PHASE - BEACH NOURISHMENT	\$0	\$40,000	\$0	-100%
001.08.580.62010 TOWN HALL BUILDING IMPROVEMENTS	\$0	\$5,000	\$50,000	100%
001.08.580.64001 VEHICLE EQUIPMENT	\$2,219	\$2,000	\$0	-100%
001.08.580.64002 POLICE EQUIPMENT	\$33,697	\$31,600	\$29,171	-8%
001.08.580.64004 OFFICE COMPUTERS (PSD)	\$0	\$1,000	\$0	-100%
001.08.580.64008 OFFICE COMPUTERS (ADMIN)	\$0	\$1,400	\$0	-100%
001.08.580.64009 COUNCIL ROOM ENHANCEMENTS	\$0	\$5,000	\$0	-100%
001.08.580.64010 POLICE PATROL VEHICLE	\$32,782	\$33,000	\$41,000	24%
001.08.580.64020 REPLACEMENT A/C UNIT	\$8,967	\$5,000	\$0	-100%
Total Capital Outlay	\$96,600	\$139,000	\$120,171	-14%

Town of South Palm Beach
Sewer Fund
Proposed Budget - FY2016

General Ledger Code/Description	08/31/15 YTD	FY2015 Adopted	FY2016 Proposed	variance
Revenues				
401.00.343.00500 SEWER CHARGES	\$300,955	\$312,300	\$312,300	0.0%
401.00.360.00100 OTHER INCOME	\$26,109	\$0	\$0	0.0%
401.00.361.00100 INTEREST INCOME	\$576	\$1,700	\$3,000	76.5%
Total Utility Revenues	\$327,640	\$314,000	\$315,300	0.4%
Expenditures				
401.00.535.34000 DISPOSAL CHARGES	\$123,629	\$159,800	\$158,000	-1.1%
401.00.535.43000 UTILITIES	\$4,783	\$4,700	\$6,750	43.6%
401.00.535.45000 PROPERTY INSURANCE	\$0	\$2,500	\$2,500	0.0%
401.00.535.46000 REPAIRS & MAINTENANCE	\$9,275	\$17,000	\$17,000	0.0%
401.00.535.49000 OTHER CURRENT CHARGES	\$64	\$1,000	\$500	-50.0%
401.00.535.63000 CAPITAL OUTLAY - INFRASTRUCTURE	\$0	\$18,000	\$0	-100.0%
401.00.535.99000 CONTINGENCY	\$0	\$56,000	\$55,000	-1.8%
401.00.581.91000 OPERATING TRANSFERS OUT	\$55,000	\$55,000	\$55,000	0.0%
Total Utility Expenses	\$192,751	\$314,000	\$294,750	-6.1%
Excess (Revenues)/Expenditures	\$134,889	\$0	\$20,550	
Other Sources/(Uses) - Fund Balance	\$134,889	\$0	\$20,550	
Total Operating Budget	\$327,640	\$0	\$315,300	

Current Fund Balance/Net Position: \$1,451,942