



Town of South Palm Beach

*Operating Budget
Fiscal Year 2015 / 2016*

Town of South Palm Beach

FY2016 Budget

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Town of South Palm Beach

General Fund Budget Summary

	04/30/15 YTD	FY2015 Adopted	FY2016 Proposed	variance	
				dollar	%
Revenues					
Ad-Valorem Taxes	\$1,010,552	\$1,079,284	\$1,144,336	\$65,052	6%
Local Option Gas Tax	\$4,461	\$8,000	\$8,900	\$900	11%
Utility Taxes	\$88,371	\$146,500	\$156,800	\$10,300	7%
Simplified Communications	\$23,438	\$50,000	\$46,500	(\$3,500)	-7%
Licenses & Permits	\$92,551	\$143,300	\$140,000	(\$3,300)	-2%
Franchise Fees	\$41,450	\$94,500	\$96,300	\$1,800	2%
State Shared Revenue	\$79,075	\$127,400	\$145,451	\$18,051	14%
Culture & Recreation	\$18,284	\$25,000	\$25,000	\$0	0%
Other Revenue	\$33,903	\$19,396	\$19,600	\$204	1%
Operating Transfers In	\$0	\$55,000	\$55,000	\$0	0%
Total Revenue	\$1,392,086	\$1,748,380	\$1,837,887	\$89,507	5%
Expenditures					
Legislative	\$21,119	\$30,800	\$30,848	\$48	0%
Executive	\$148,105	\$217,750	\$205,414	(\$12,336)	-6%
Administrative	\$194,730	\$304,530	\$337,426	\$32,896	11%
Public Safety	\$530,100	\$990,900	\$1,000,943	\$10,043	1%
Public Works	\$18,883	\$37,800	\$32,141	(\$5,659)	-15%
Culture & Recreation	\$27,187	\$27,600	\$31,625	\$4,025	15%
Capital Outlay	\$50,160	\$139,000	\$51,404	(\$87,596)	-63%
Total Expenditures	\$990,286	\$1,748,380	\$1,689,800	(\$58,580)	-3%
Excess Revenue/Expenditures	\$401,800	\$0	\$148,087		
Other Sources/(Uses)					
Fund Balance	\$401,800	\$0	\$148,087		
Total Operating Budget	\$1,392,086	\$1,748,380	\$1,837,887		
<i>Current Fund Balance:</i>					
Assigned (Beach Project)	\$1,432,506				
Unassigned	\$1,454,861				
Total	\$2,887,367				

Town of South Palm Beach

General Fund Revenue

Budget - FY2016

General Ledger Code/Description	04/30/15 YTD	FY2015 Adopted	FY2016 Proposed	variance
001.00.311.00300 AD VALOREM TAXES	\$1,010,552	\$1,079,284	\$1,144,336	6.03%
001.00.312.00300 LOCAL OPTION GAS TAXES	\$4,461	\$8,000	\$8,900	11.25%
001.00.314.00300 UTILITY TAXES	\$88,371	\$146,500	\$156,800	7.03%
001.00.315.00300 SIMPLIFIED COMMUNICATIONS TAX	\$23,438	\$50,000	\$46,500	-7.00%
001.00.316.00300 BUSINESS TAX RECEIPTS	\$8,777	\$12,800	\$9,500	-25.78%
001.00.322.00300 BUILDING PERMITS	\$83,774	\$130,500	\$130,500	0.00%
001.00.323.00300 FRANCHISE FEES	\$41,450	\$94,500	\$96,300	1.90%
001.00.335.00300 ALCOHOLIC BEVERAGE TAX	\$171	\$600	\$500	-16.67%
001.00.335.00301 HALF CENT SALES TAX	\$53,936	\$95,000	\$111,451	17.32%
001.00.335.00302 STATE REVENUE SHARING	\$24,968	\$31,800	\$33,500	5.35%
001.00.347.00300 CULTURE & RECREATION	\$18,284	\$25,000	\$25,000	0.00%
001.00.351.00300 FINES & FORFEITURES	\$4,319	\$7,100	\$7,100	0.00%
001.00.360.00300 MISCELLANEOUS REVENUE	\$28,269	\$8,796	\$10,500	19.37%
001.00.361.00300 INTEREST AND OTHER EARNINGS	\$1,315	\$3,500	\$2,000	-42.86%
001.00.381.00300 OPERATING TRANSFERS IN	\$0	\$55,000	\$55,000	0.00%
Total General Fund Revenues	\$1,392,086	\$1,748,380	\$1,837,887	5.12%

Town of South Palm Beach

Legislative Budget - FY2016

General Ledger Code/Description	04/30/15 YTD	FY2015 Adopted	FY2016 Proposed	variance
001.01.511.11000 PAYROLL	\$8,750	\$15,000	\$15,000	0%
001.01.511.21000 PAYROLL TAXES	\$669	\$1,100	\$1,148	4%
001.01.511.31000 PROFESSIONAL SERVICES	\$3,630	\$3,500	\$3,500	0%
001.01.511.49000 DISCRETIONARY	\$4,025	\$1,500	\$1,500	0%
001.01.513.54000 EDUCATION, DUES & SUBSCRIPTIONS	\$4,045	\$9,700	\$9,700	0%
Total Legislative	\$21,119	\$30,800	\$30,848	0%

Town of South Palm Beach

Executive Budget - FY2016

General Ledger Code/Description	04/30/15	FY2015	FY2016	variance
	YTD	Adopted	Proposed	
001.02.512.11000 PAYROLL	\$83,565	\$108,010	\$103,000	-5%
001.02.512.21000 PAYROLL TAXES	\$6,519	\$8,580	\$8,155	-5%
001.02.512.22000 RETIREMENT CONTRIBUTIONS	\$21,331	\$36,410	\$30,313	-17%
001.02.512.23000 LIFE & HEALTH INSURANCE	\$2,788	\$9,550	\$9,368	-2%
001.02.512.24000 WORKERS COMPENSATION	\$0	\$0	\$278	100%
001.02.512.31000 PROFESSIONAL SERVICES	\$26,946	\$43,000	\$43,000	0%
001.02.512.40000 TRAVEL & PER DIEM	\$2,027	\$5,100	\$4,000	-22%
001.02.512.49000 OTHER CURRENT CHARGES	\$3,010	\$2,000	\$2,500	25%
001.02.512.51000 MISCELLANEOUS	\$386	\$300	\$300	0%
001.02.512.54000 EDUCATION, DUES & SUBSCRIPTIONS	\$1,532	\$4,800	\$4,500	-6%
Total Executive	\$148,105	\$217,750	\$205,414	-6%

Town of South Palm Beach

Administration

Budget - FY2016

General Ledger Code/Description	04/30/15	FY2015	FY2016	variance
	YTD	Adopted	Proposed	
001.03.513.12000 PAYROLL	\$63,486	\$99,500	\$127,697	28%
001.03.513.21000 PAYROLL TAXES	\$4,799	\$7,600	\$9,769	29%
001.03.513.22000 RETIREMENT CONTRIBUTIONS	\$10,063	\$17,150	\$22,382	31%
001.03.513.23000 LIFE & HEALTH INSURANCE	\$11,897	\$18,700	\$28,104	50%
001.03.513.24000 WORKERS COMPENSATION	\$669	\$900	\$345	-62%
001.03.513.32000 ACCOUNTING & AUDITING	\$42,254	\$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	\$2,171	\$4,200	\$4,200	0%
001.03.513.43000 UTILITIES	\$9,031	\$15,850	\$16,200	2%
001.03.513.44000 COPIER EXPENSE	\$152	\$500	\$300	-40%
001.03.513.45000 PROPERTY/GEN LIABILITY INSURANCE	\$24,695	\$40,680	\$35,900	-12%
001.03.513.46000 BUILDING/EQUIPMENT MAINTENANCE	\$8,476	\$15,000	\$11,250	-25%
001.03.513.49000 MISCELLANEOUS EXPENSES	\$6,908	\$10,900	\$4,500	-59%
001.03.513.51000 OFFICE SUPPLIES	\$4,529	\$5,000	\$5,500	10%
001.03.513.52000 COMPUTER EXPENSE	\$5,202	\$5,000	\$9,750	95%
001.03.513.54000 EDUCATION, DUES & SUBSCRIPTIONS	\$396	\$2,050	\$1,780	-13%
Total Administration	\$194,730	\$304,530	\$337,426	11%

Town of South Palm Beach

Public Safety Budget - FY2016

General Ledger Code/Description	04/30/15 YTD	FY2015 Adopted	FY2016 Proposed	variance
001.04.521.12000 PAYROLL	\$270,877	\$533,500	\$498,370	-7%
001.04.521.14000 OVERTIME	\$6,657	\$9,000	\$15,000	67%
001.04.521.21000 PAYROLL TAXES	\$20,402	\$36,700	\$39,273	7%
001.04.521.22000 RETIREMENT CONTRIBUTIONS	\$50,024	\$94,000	\$109,735	17%
001.04.521.23000 LIFE & HEALTH INSURANCE	\$57,483	\$89,000	\$99,090	11%
001.04.521.24000 WORKERS COMPENSATION	\$10,476	\$15,000	\$21,500	43%
001.04.521.31000 PROFESSIONAL SERVICES	\$80,152	\$148,000	\$153,000	3%
001.04.521.40000 TRAVEL & PER DIEM	\$434	\$0	\$750	100%
001.04.521.41000 TELEPHONE/COMMUNICATIONS	\$6,754	\$7,900	\$8,000	1%
001.04.521.45000 VEHICLE INSURANCE	\$3,169	\$4,000	\$5,000	25%
001.04.521.46000 VEHICLE MAINTENANCE	\$4,183	\$9,500	\$9,500	0%
001.04.521.49000 MISCELLANEOUS EXPENSES	\$967	\$5,000	\$5,000	0%
001.04.521.51000 OFFICE SUPPLIES	\$841	\$1,500	\$1,500	0%
001.04.521.52000 OPERATING SUPPLIES	\$13,424	\$32,500	\$28,600	-12%
001.04.521.54000 EDUCATION, DUES & SUBSCRIPTIONS	\$4,257	\$5,300	\$6,625	25%
Total Public Safety	\$530,100	\$990,900	\$1,000,943	1%

Town of South Palm Beach

Public Works

Budget - FY2016

General Ledger Code/Description	04/30/15 YTD	FY2015 Adopted	FY2016 Proposed	variance
001.05.539.13000 PAYROLL	\$9,251	\$16,800	\$14,335	-14.7%
001.05.539.21000 PAYROLL TAXES	\$708	\$1,300	\$1,097	-15.6%
001.05.539.24000 WORKERS COMPENSATION	\$0	\$1,200	\$659	-45.0%
001.05.539.34000 CONTRACTUAL SERVICES	\$1,011	\$2,000	\$1,050	-47.5%
001.05.539.43000 UTILITIES	\$523	\$6,500	\$3,500	-46.2%
001.05.539.46000 GROUNDS MAINTENANCE	\$7,390	\$10,000	\$11,500	15.0%
Total Public Works	\$18,883	\$37,800	\$32,141	-15.0%

Town of South Palm Beach

Culture & Recreation

Budget - FY2016

General Ledger Code/Description	04/30/15 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	\$4,581	\$2,600	\$6,625	155%
Total Culture & Recreation	\$27,187	\$27,600	\$31,625	15%

Town of South Palm Beach

Capital Outlay

Budget - FY2016

General Ledger Code/Description	04/30/15 YTD	FY2015 Adopted	FY2016 Proposed	variance
001.08.580.49000 CONTINGENCIES	\$7,858	\$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	\$0	-100%
001.08.580.64001 VEHICLE EQUIPMENT	\$2,219	\$2,000	\$0	-100%
001.08.580.64002 POLICE EQUIPMENT	\$12,731	\$31,600	\$10,404	-67%
001.08.580.64004 OFFICE COMPUTERS (PSD)	\$0	\$1,000	\$0	0%
001.08.580.64008 OFFICE COMPUTERS (ADMIN)	\$0	\$1,400	\$0	0%
001.08.580.64009 COUNCIL ROOM ENHANCEMENTS	\$0	\$5,000	\$0	-100%
001.08.580.64010 POLICE PATROL VEHICLE	\$27,352	\$33,000	\$41,000	24%
001.08.580.64020 REPLACEMENT A/C UNIT	\$0	\$5,000	\$0	-100%
Total Capital Outlay	\$50,160	\$139,000	\$51,404	-63%

Town of South Palm Beach

Sewer Fund Budget - FY2016

General Ledger Code/Description	04/30/15 YTD	FY2015 Adopted	FY2016 Proposed	variance
Revenues				
401.00.343.00500 SEWER CHARGES	\$298,280	\$312,300	\$312,300	0.0%
401.00.361.00100 INTEREST INCOME	\$435	\$1,700	\$3,000	76.5%
Total Utility Revenues	\$298,714	\$314,000	\$315,300	0.4%
Expenditures				
401.00.535.34000 DISPOSAL CHARGES	\$70,298	\$159,800	\$158,000	-1.1%
401.00.535.43000 UTILITIES	\$3,245	\$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	\$168	\$17,000	\$17,000	0.0%
401.00.535.49000 OTHER CURRENT CHARGES	\$9	\$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	\$0	\$55,000	\$55,000	0.0%
Total Utility Expenses	\$73,720	\$314,000	\$294,750	-6.1%
Excess (Revenues)/Expenditures	\$224,994	\$0	\$20,550	
Net Asset Appropriations/(Reserves)	(\$224,994)	\$0	(\$20,550)	
Excess (Revenues)/Expenditures	\$0	\$0	\$0	

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