



Town of South Palm Beach



Proposed Annual Budget Fiscal Year 2017/2018

ON THE COVER

This year's cover is an architectural rendering of the future luxury condominium building located at 3550 South Ocean Boulevard, site of the former Palm Beach Hawaiian Ocean Inn. Scheduled to begin construction during the summer of 2017, once completed this new building will be the first new condominium building to be constructed in our Town since 1990. The building will comprise thirty units on six floors with ample parking on the ground floor, ocean side swimming pool and fitness room, and beautiful landscaping. The Town welcomes this modern architectural addition to our already beautiful barrier island community.

Elected Officials

Bernice "Bonnie" Fischer, Mayor

Robert Gottlieb, Vice Mayor

Stella Gaddy Jordan, Council Member

Elvadianne Culbertson, Council Member

Vacant, Council Member

Appointed Officials

Bogdan "Bob" Vitas, Town Manager

Bradley Biggs, Town Attorney

Department Heads

Maylee De Jesús, Town Clerk

Tom Grochowski, Finance Director

Carl Webb, Police Chief

Mike Crisafulle, Chief Building Official

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Town of South Palm Beach

FY 2017-2018 Recommended Budget

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TOWN OF SOUTH PALM BEACH OFFICE OF THE TOWN MANAGER

MEMO TO: Honorable Mayor, Vice Mayor and Town Council

FROM: Bob Vitas, Town Manager

DATE: July 7, 2017

SUBJECT: Fiscal Year 2018 Annual Budget Highlights

It is my pleasure to submit the proposed Fiscal Year 2018 Annual Budget to you for your consideration at the first budget workshop scheduled for July 11, 2017. Identical in format to the current year budget, I have updated the presentation of the annual budget document to provide greater clarity and information for the public resulting in a sustainable, transparent and accountable financial document. I am confident you will find the FY 2018 budget proposal more meaningful in your deliberations to adopt the Town's budget on September 12, 2017. Immediately below I have outlined the significant changes and budget highlights for next fiscal year by fund and department.

GENERAL FUND REVENUES

- Proposed tax levy millage rate remains unchanged at 4.1278/\$1000; the rolled back rate adopted for the FY 2017 annual budget
- Total taxable value has increased from \$305,984,294 to \$325,966,286 or 6.53%
- Ad Valorem revenues have increased from \$1,181,813 to \$1,278,247 or 8.16%
- Building permit revenues remain level at \$200,000 to reflect historical trends. The FY 17 dramatic increase is related to the 3550 South Ocean Blvd. and 3492 South Ocean Blvd. projects
- The Infrastructure Sales Surtax line item remains, based on the successful countywide November 2016 general election referendum, and includes 12 months of revenue for expenditures related to capital improvements
- Culture and Recreation Revenue is decreased slightly to accurately reflect an ongoing reduction in ticket revenue due to lower attendance for the lecture and music series events



TOWN OF SOUTH PALM BEACH OFFICE OF THE TOWN MANAGER

- Interfund Transfer from Sewer Utility Fund is increased to offset general fund operating costs for the sewer utility due to increased activities planned to manage the sewer and lateral repair/replacement program
- A new revenue line item is established to reflect use of the appropriated fund balance for the Shoreline Stabilization Project in the amount of \$1.5M
- A new revenue line item is established to reflect the possible general obligation borrowing of \$6M for a new town hall should the project be authorized by the Town Council
- A new revenue line item is established to reflect the use of restricted building permit revenues allocated to offset annual operational costs of the Building and Code Enforcement Department
- FY17 General Fund unexpended funds will not be needed to balance the FY18 General Fund budget
- FY16 General Fund unexpended funds were applied to the General Fund Operating Reserve as reported in the Town Audit

GENERAL FUND EXPENDITURES

Department-wide Adjustments

Throughout all departmental budgets the payroll and payroll taxes line items have been adjusted to reflect the salary increases afforded to all employees following guidance contained in the new labor agreements with the PBA which for FY 18 is 4%, while future FY 19 is 3% and FY 20 is 2%.

Throughout all departmental budgets the retirement contribution line items have been adjusted to reflect the new contribution levels afforded to all eligible employees effective July 1, 2017 by the Florida Retirement System as follows: Regular, Special Risk and Senior Management Service Classes 7.92, 22.71 and 23.27% respectively.

Throughout all departmental budgets the life and health insurance line items have been adjusted to reflect a possible, yet to be determined, increase of 12%. May be less based upon renewal rates effective January 1, 2018.



TOWN OF SOUTH PALM BEACH OFFICE OF THE TOWN MANAGER

LEGISLATIVE

- The payroll and payroll tax line items have been adjusted to reflect the increase in compensation adopted by Ordinance 286
- The professional services line item is reduced to accurately reflect candidate assessment fees charged the Florida Elections Commission
- The travel and per diem line item has been increased to reflect costs related to all planned educational training, conferences and regular meetings out of town

EXECUTIVE

- The executive contingency line item has been reduced to \$75,000 or 3.5% of the general fund revenues to allow for possible unbudgeted and unanticipated expenditures

ADMINISTRATION & FINANCE

- The payroll line item has been increased to return the full time Administrative Assistant position, a reduction in hours for the part time Accountant position, an adjustment in hours for the part time office assistant, and inclusion of a new summer only internship opportunities for masters level degree students in the field of public administration
- The accounting and auditing line item is reduced in anticipation of a Request for Proposals for annual auditing services due the October 2017 expiration of the contract with the current Town Auditors. Award of a new contract is anticipated prior to the end of the current fiscal year
- The copier expense line item reflects the new State of Florida purchasing agreement lease for the color copier used for regular copying, new document imaging program and in-house production of newsletters, brochures, pamphlets, budgets, and other such items
- The information technology line item reflects all new service provider costs related to agreements for all computer system services, internet services, financial management system services and records management system services



TOWN OF SOUTH PALM BEACH OFFICE OF THE TOWN MANAGER

PUBLIC SAFETY

- The payroll, payroll taxes, retirement contributions, life/health/disability insurance line items reflect the addition of one proposed full time police officer to improve officer security and service delivery to the citizens
- The operating supplies line item was increased to address contractual obligations under the collective bargaining agreement for shoes/boots allowance and the purchases of needed uniforms, duty vest carriers, ballistic vest replacements due to age

PUBLIC WORKS

- The payroll and payroll line items are reduced to reflect a change in personnel and rate of pay
- The contractual services line item is dramatically increased by \$1.5M to reflect obligations under the Interlocal Agreement with Palm Beach County for the upcoming Shoreline Stabilization Project anticipated to commence during the summer of 2018 and for costs previously incurred and not billed on a timely basis
- The repairs and maintenance line item is increased to reflect obligations under the 2006 Memorandum of Understanding with the Florida Department of Transportation for AIA right of way requirements

CULTURE AND RECREATION

- The contractual services line item has been reduced for compensation provided to the lecture and music series providers due to a reduction in ticket sale revenues. Ticket prices remain unchanged
- The printing and postage line item has been reduced as all outsourced printing is now done in-house on the new color copier resulting in a significant cost savings

LEGAL SERVICES

- A slight reduction is reflected in the labor line item



TOWN OF SOUTH PALM BEACH OFFICE OF THE TOWN MANAGER

BUILDING AND CODE ENFORCEMENT

- The professional services line item is increased based on increased permit and inspection activities expected in FY 2018
- The information technology line item includes software purchasing and licensing to support the permitting and code enforcement processes that will eliminate multi step manual recordkeeping and will be fully integrated with the financial management software program

CAPITAL OUTLAY

- The infrastructure line item is reduced as several projects (addition of two flag poles for Town Hall, electronic messaging board for Town Hall, ground monument entrance signs on AIA) have been postponed until a decision is made on a New Town Hall project and can be absorbed into the Town Hall project financing. The additional decorative street lights for the AIA pedestrian walkway are planned for completion in the current fiscal year.
- The building improvements line item is dramatically increased to appropriate funds for a New Town Hall project following the completion of the Architectural studies in December 2017 by Alexis Knight. Budgeted funds to complete flooring upgrades to both the Police Department and Administrative office areas are postponed accordingly.
- The equipment line item includes the purchase, under a State Purchasing Contract, of a utility gator to aid in the maintenance of the AIA landscaping in accordance with the FDOT MOA and town hall property. Budget funds to replace office furniture is postponed relative to the new town hall building project. One laptop is planned for one new police patrol vehicle.
- The police patrol vehicles line item includes the purchase of one new vehicle to add to the current fleet for FY 2018. There were no vehicle purchases in FY 16 or FY 17, and this replacement was scheduled for FY 2018



TOWN OF SOUTH PALM BEACH OFFICE OF THE TOWN MANAGER

SEWER FUND REVENUES

- The sewer charges line item is increased from \$391,306 to \$430,350 or 10% to cover new costs related to operations and maintenance increases from the Lake Worth sub-regional sewer system and deferred ECR R&R capital improvements. Refer the disposal charges line item for related details
- A new line item entitled appropriated fund balance is added to cover proposed costs associated with the Gravity Sewer and Lateral Repair/Replacement Project in the amount of \$500K. This project appears in the expenditure line item entitled Capital Outlay – infrastructure
- FY 2017 Sewer Fund unexpended funds will not be needed to balance the FY18 Sewer Fund budget

SEWER FUND EXPENDITURES

- A new line item entitled professional services is reflected to cover costs associated with the Town Engineers to allow for the design and permitting phases of the sewer and lateral project
- The disposal charges line item is increased to more accurately reflect the Lake Worth O & M costs and increase in the ECR R & R costs related to long deferred maintenance of their capital infrastructure
- The capital outlay – infrastructure line item is dramatically increased to reflect the need to conduct a sanitary sewer gravity sewer and sewer lateral repair or replacement program infrastructure install between the 1960s and 1980s that may be beyond its useful life. With two major failures in the past two years it is imperative that we conduct the project to avoid unnecessary emergency repair costs and to reduce the I&I that may be adversely affecting our sanitary sewer flow and related treatment costs. This line item also includes the installation of a SCADA system at the lift station that will allow for 24/7/365 day monitoring of the flow and high water alarms by the City of Lake Worth. The rebuilding of one submersible pump will not be done in the current fiscal year
- The interfund transfers out line item is moderately increased to reflect the additional staff man-hours required to manage the projects proposed for FY 18



TOWN OF SOUTH PALM BEACH OFFICE OF THE TOWN MANAGER

It has been a sincere pleasure to prepare the proposed Fiscal Year 2018 annual budget document which provides for a more transparent and fully accountable financial system in South Palm Beach. The Town is in excellent financial condition as is evidenced by this proposed budget.

If you have any individual questions, comments or concerns please let me know at your earliest convenience. Looking forward to the budget workshop on July 11th and Town Council setting the preliminary millage rate. The public hearings are scheduled for September 7th and 12th with Town Council adoption of a final millage rate and annual budget slated for that final hearing date.

Respectfully submitted,

/s/Bogdan "Bob" Vitas, Jr.
Town Manager



TOWN OF SOUTH PALM BEACH OFFICE OF THE TOWN MANAGER

MEMO TO: Honorable Mayor, Vice Mayor and Town Council

FROM: Bob Vitas, Town Manager

DATE: September 14, 2016

SUBJECT: Fiscal Year 2017 Council Adopted Budget

It is my pleasure to submit the final draft of the Fiscal Year 2017 Annual Budget for your consideration and adoption at the second budget workshop to be held on September 15, 2016. Following the first public hearing held on September 8, 2016 and budget workshop held on July 14, 2016, I have updated the Town Manager's Proposed Budget to reflect the modifications approved by the Town Council. Those changes appear immediately below and the remainder of the proposed budget remaining intact and re-presented further below.

GENERAL FUND – TOWN COUNCIL ADOPTED

REVENUES

- Adopted tax levy millage rate is rolled back from Fiscal Year 2016 rate of 4.3174/\$1,000 to 4.1278/\$1,000 for Fiscal Year 2017, a decrease in Ad Valorem revenues from the Town Manager proposed level of \$1,236,097 to \$1,181,813 or \$54,284. This represents an increase of \$37,477, or 3.27% over the prior year amount of \$1,144,336
- Total General Fund revenues are budgeted at \$2,064,613 or an increase of \$12% over Fiscal Year 2016 budgeted revenues of \$1,189,166
- Projected Fund Balance for Fiscal Year 2017 was decreased to \$28,443 from the Town Manager proposed \$82,727, \$54,284 or 65.6%. This represents a decrease of \$39,071 or 57.9% over the prior year amount of \$67,514

GENERAL FUND – TOWN COUNCIL ADOPTED

EXPENDITURES

- Culture and Recreation Cultural Expense line item increase from \$5,250 to \$7,250 for two special events, the Memorial Day Celebration was increased \$1,000 from the proposed \$500 and the Car Show was increased \$1,000 from the proposed \$500



TOWN OF SOUTH PALM BEACH OFFICE OF THE TOWN MANAGER

Town Council made no other changes to the General Fund revenues or expenditures and no changes to the Sewer Fund revenues or expenditures. The remainder of the FY 2017 budget is as proposed by the Town Manager and as requested by the Department Heads.

GENERAL FUND- TOWN MANAGER PROPOSED

REVENUES

- Proposed tax levy millage rate remains unchanged at 4.3174/\$1000, identical to FY 11 through FY 16, or past six years (CHANGED)
- Property taxable values have increased from \$278,904,715 to \$301,374,540 or 8%
- AD Valorem revenues have increased from \$1,144,336 to \$1,236,097 or 8%(CHANGED)
- Building permit revenues are increased to \$200,000 as to properly reflect historical trends, but do not include the 3550 South Ocean Avenue condominium project future permit fees
- NEW Infrastructure Sales Surtax line item is included subject to the Countywide November general election referendum and only relates to expenditures in the Capital Outlay budget
- Culture and Recreation Revenue is increased slightly to reflect addition of non-resident rates
- Sale of Fixed Assets line item is included to report the disposal of town property e.g. vehicles
- Interfund Transfer from Sewer Utility Fund remains unchanged and new cost allocation is reflected between the two funds to offset general fund operating costs for the sewer utility
- NEW Grants line item is included to report on existing and future grant requests and awards
- FY16 General Fund unexpended funds are not be needed to balance the FY17 General Fund
- FY16 General Fund unexpended funds will be applied to the General Fund Operating and Beach Fund Reserves at an amount to be determined at fiscal year-end; budgeted at \$67,514

EXPENDITURES

- NEW general fund contingency line item included in the Executive Department budget to cover all costs associated with salary and fringe benefit related adjustments, and unbudgeted and unanticipated expenditures in the amount of \$143,500



TOWN OF SOUTH PALM BEACH OFFICE OF THE TOWN MANAGER

EXPENDITURES continued

- Florida Retirement System contribution levels effective July 1, 2016 reflected for Regular, Special Risk and Senior Management Service Classes of employees; 7.52, 22.57 and 21.77% respectively. Increases are .26% regular class, .53% special risk class and .34% senior class
- Estimated increase of 10% for premiums in the health/dental/life/disability insurance program line items; may be less based upon renewal rates effective January 1, 2017
- Estimated premium increases and decreases for General Liability, Property and Workman's Compensation insurance program line items; may be more based on renewal rates effective October 1, 2017
- Legislative budget increased to include membership and training provision for all seated and newly elected officials
- Legislative budget costs related to professional memberships, travel, training and education clearly defined for all related professional organizations
- Legislative budget increased in discretionary spending to share in Lantana July 4th fireworks
- Executive budget costs for Town Attorney moved to the NEW Legal Services budget and reflects a decreased amount over the requested increase based on historical spending
- Executive budget costs for legal notices moved to the Administration and Finance budget and increased to account for possible elections in March 2017
- Executive budget costs related to professional memberships, travel, training and education clearly defined for all related professional organizations
- Administration and Finance budget reflects a reduction in one full time position moved to the NEW Building and Code Enforcement budget, a reclassification of the unfilled full time Administrative Assistant to part time Accountant position, and inclusion of new internship opportunities for college graduates or masters level degree students in public administration
- Administration and Finance budget includes recommendation to extend the contract with the Town Auditor for one additional year as per the original awarded contact



TOWN OF SOUTH PALM BEACH OFFICE OF THE TOWN MANAGER

EXPENDITURES continued

- Administration and Finance budget included continuation of payroll services by a third party provider, however, these services may be brought in-house to continue plans for a fully integrated financial management software system started in May 2016
- Administration and Finance budget costs related to professional memberships, travel, training and education clearly defined for all related professional organizations
- Administration and Finance budget includes costs to replace current b/w copier machine under a State of Florida purchasing agreement lease for a new color copier machine to be used for regular copying, new document imaging program and in-house production of newsletters, brochures, pamphlets, budgets, and other such items
- Administration and Finance budget includes the purchase of additional financial management software modules for payroll and budgeting, digital imaging software to begin in-house digitization of documents for the new records management program underway, and costs to enhance our information technology provider services to improve system security, secure our records remotely to insure sustainability of all data
- Public Safety budget professional services line item was reduced by moving the labor attorney costs to the new Legal Services budget and the building code administration costs to the NEW Building and Code Enforcement budget
- Public Safety budget increased for hurricane contingency in Miscellaneous line item
- Public Safety budget Operating Supplies costs related to vehicle diesel fuel are reduced to reflect costs transferred to the Utility Fund to operate diesel generator for the lift station, and contractual obligations under the collective bargaining agreement for shoes/boots allowance are added to this line item
- Public Safety budget costs related to professional memberships, travel, training and education clearly defined for all related professional organizations and the Education, Dues & Subscriptions line is increased to reflect all historical costs
- Public Safety budget includes new Grants line item to reflect current and proposed law enforcement grants with a corresponding General Fund revenue line item



TOWN OF SOUTH PALM BEACH OFFICE OF THE TOWN MANAGER

EXPENDITURES continued

- Public Works budget Other Contractual Services line item increased to reflect actual costs associated with the required NPDES annual report
- Culture and Recreation budget updated with detailed breakouts of costs related to the Contractual Services, Printing and Postage, and Other Current Charges line items
- Culture and Recreation Contractual Services line includes funding for new Osteo Strengthening class and for a newly proposed Tai Chi or Zumba class during season only
- Culture and Recreation Printing and Postage line item increased to reflect costs for all program brochures and not only the quarterly Town newsletter which may be reduced if printed materials are produced in-house with proposed new Konica Minolta color copier
- Culture and Recreation Other Current Charges line item increased to reflect funding for special events such as the annual memorial day holiday celebration and new annual car show which Town Council increased further
- Legal Services budget is NEW and includes costs associated with both corporate and labor attorneys to represent the Town Council and Town Management
- Town Council has directed that the Town Manager pursue a Request for Proposals for all Legal Services for FY 2017
- Building and Code Enforcement budget is NEW and includes all costs associated with this departmental function for personnel, professional services and information technology
- Building and Code Enforcement budget includes funding for one Permit Clerk and all related costs that were transferred from the Administration and Finance budget
- Building and Code Enforcement budget includes funding for professional services provided by the Town's long term contractor that were transferred from the Public Safety budget
- Building and Code Enforcement budget includes funding for new software to support the building permitting and code enforcement processes that will eliminate multi step manual recordkeeping and will be fully integrated with the financial management software program
- Capital Outlay budget is fully detailed for Infrastructure, Building Improvement and Equipment line items



TOWN OF SOUTH PALM BEACH

OFFICE OF THE TOWN MANAGER

EXPENDITURES continued

- Capital Outlay budget Infrastructure line item includes several new projects including: decorative street lights for the AIA pedestrian walkway, addition of two flag poles for Town Hall, electronic messaging board for Town Hall, ground monument entrance signs on AIA, and town banners for street lights, all to designed to brand and identify the Town of SPB
- Capital Outlay budget Building Improvement line item includes funds to complete flooring upgrades to both the Police Department and Administrative office areas
- Capital Outlay budget Equipment line items includes funds to replace furniture, public safety radio replacement per agreement with the county, laptop for one squad, and one desktop for the police officer's squad room. There are no vehicle purchases planned for FY 2017 and the next replacement is scheduled for FY 2018

SEWER FUND – TOWN MANAGER PROPOSED

REVENUES

- Proposed sewer charges have increased from \$312,300 to \$379,500 or 21% to cover new costs related to increases from the Lake Worth sub-regional sewer system and capital improvements
- Sewer Fund current Fund Balance is \$1,936,770 and FY 2016 unexpended funds will be applied to Sewer Fund Reserve at an amount to be determined as fiscal year end; budgeted at \$20,550
- FY 2016 Sewer Fund unexpended funds are not needed to balance the FY17 Sewer Fund budget

EXPENDITURES

- Utility budget Disposal Charges line item increased to include new costs associated with Palm Beach County R & R that should have been included in the FY 2016 budget
- Utility budget Capital Outlay – Infrastructure line item increased to replace two submersible pumps at the lift station on AIA and to rebuild one submersible pump as emergency spare
- Utility budget Administrative Costs line item removed and replaced with an Interfund Transfer Out line item to reflect the transfer to General Fund
- Utility budget Miscellaneous line item increased to reflect transfer of diesel fuel costs for the backup emergency generator from General Fund Public Safety budget

TOWN OF SOUTH PALM BEACH, FLORIDA

FISCAL YEAR 2017 – 2018 BUDGET DEVELOPMENT CALENDAR

DATES	ACTIVITIES
April 18, 2017	Town Council Workshop FY 18, 19, 20 Action Plan – presentation and review of all programs and CIP projects, establish ranked priorities
April 25, 2017	Town Council Meeting – approve Action Plan for FY 2018, 2019 and 2020
May 19, 2017	Town Manager distributes budget development materials to Department Heads to prepare FY 2018 department budgets requests
May 26, 2017 for June 1, 2017	Estimated taxable property values for FY 2018 released to local taxing authorities from the County Property Appraiser’s Office
June 9, 2017	Department Heads submit FY 2018 budget requests to Town Manager
June 12 – 23, 2017	Town Manager reviews budget requests with Department Heads
July 1, 2017	Certification of valuation received from the County Property Appraiser
July 7, 2017	Town Manager submits draft recommended budget proposal to Town Council
July 11, 2017	First Budget Workshop – presentation and overview of Town Manager proposed budget (all funds)
July 18, 2017	Second Budget Workshop – if needed
July 24 - 28, 2017	Certification of tentative millage rate to Property Appraiser and Tax Collector on Form DR-420 and DR-420 MPP (email to Property Appraiser and mail to Tax Collector)
July 25, 2017	Town Council Meeting – Adoption of tentative millage rate and setting of first public hearing: dates; time; and location
July 26 – August 18, 2017	Town Manager makes final change to the FY 2017 budget as recommended by Town Council at preceding budget workshops
September 7, 2017	Town Council - First Public Hearing on proposed budget for FY 2018
September 12, 2017	Town Council - Second and Final Public Hearing on FY 2018 Budget. Council adopts millage rate and FY 2017 Budget by resolution and in accordance with Trim Bill requirements
Not later than 30 days following budget adoption	Certification of Compliance, Form DR-487 sent to Florida Department of Revenue not later than October 1, 2016
September 25 thru – October 3, 2017	Final Millage Rate due back and certified on eTRIM
October 16, 2017	Town Manager publishes and releases Town Council adopted FY 2018 Annual Budget to all parties

Town of South Palm Beach

Proposed General Fund Budget

Summary

	4/30/2017 YTD	FY2017 Adopted	FY2018 Proposed	variance dollar	%
Revenues					
Ad-Valorem Taxes	\$1,172,685	\$1,181,813	\$1,274,773	\$92,960	8%
Local Option Gas Tax	\$5,339	\$8,500	\$9,500	\$1,000	12%
Utility Taxes	\$91,062	\$159,000	\$187,000	\$28,000	18%
Simplified Communications	\$17,608	\$45,000	\$42,500	(\$2,500)	-6%
Licenses & Permits	\$409,297	\$209,500	\$211,000	\$1,500	1%
Franchise Fees	\$32,046	\$112,500	\$112,000	(\$500)	0%
State Shared Revenue	\$91,905	\$214,200	\$239,846	\$25,646	12%
Culture & Recreation	\$14,510	\$28,150	\$19,580	(\$8,570)	-30%
Grants	\$3,000	\$21,950	\$23,000	\$1,050	5%
Other Revenue	\$34,900	\$29,000	\$38,000	\$9,000	31%
Interfund Transfers In	\$55,000	\$55,000	\$80,000	\$25,000	45%
Appropriated GF Balance Carryover	\$34,305	\$34,305	\$0	(\$34,305)	-100%
Appropriated Beach Fund Balance	\$0	\$0	\$1,500,000	\$1,500,000	#DIV/0!
Other Financing Sources GO Bond	\$0	\$0	\$6,000,000	\$6,000,000	#DIV/0!
Other Financing Sources Permits	\$0	\$0	\$141,797	\$141,797	#DIV/0!
Total Revenue	\$1,961,657	\$2,098,918	\$9,878,996	\$7,780,078	371%
Expenditures					
Legislative	\$14,781	\$42,643	\$47,823	\$5,180	12%
Executive	\$96,338	\$268,796	\$267,500	(\$1,296)	0%
Administrative	\$185,007	\$314,386	\$368,960	\$54,574	17%
Public Safety	\$488,934	\$932,078	\$1,030,997	\$98,919	11%
Building and Code Enforcement	\$110,848	\$125,312	\$141,797	\$16,485	13%
Legal Services	\$78,879	\$86,500	\$79,490	(\$7,010)	-8%
Public Works	\$25,268	\$36,432	\$1,545,449	\$1,509,017	4142%
Culture & Recreation	\$23,915	\$37,880	\$27,180	(\$10,700)	-28%
Capital Outlay	\$25,937	\$178,192	\$6,077,287	\$5,899,095	3311%
Total Expenditures	\$1,049,907	\$2,022,219	\$9,586,483	\$7,564,264	374%
Excess Revenue/Expenditures	\$911,750	\$76,699	\$292,513		
Other Sources/(Uses)					
Fund Balance	\$911,750	\$76,699	\$292,513		
Total Operating Budget	\$1,961,657	\$2,098,918	\$9,878,996		
	\$0	\$0	\$0		
Current Fund Balance:					
Assigned (Beach Project)	\$1,500,010				
Unassigned	\$1,631,935				
Restricted (Permit and Trans)	\$240,441				
Excess Rev. over Expense	\$911,750				
Total	\$4,284,136				As of April 30, 2017

BUDGET SUMMARY

Town of South Palm Beach - Fiscal Year 2018

*THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE TOWN OF SOUTH PALM BEACH ARE 15% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

General Fund		4.1278		
ESTIMATED REVENUES		GENERAL FUND	ENTERPRISE FUND	TOTAL ALL FUNDS
Taxes:	Millage per \$1000			
Ad Valorem Taxes	4.1278	1,274,773	0	1,274,773
Local Option Gas Tax		9,500	0	9,500
Utility Taxes		187,000		187,000
Communications Service Tax		42,500	0	42,500
Licenses & Permits		211,000	0	211,000
Franchise Fees		112,000	0	112,000
Charges for Services		0	430,350	430,350
State Shared Revenue		239,846	0	239,846
Culture & Recreation		19,580	0	19,580
Grants		23,000	0	23,000
Other Revenue		38,000	2,000	40,000
TOTAL SOURCES		2,157,199	432,350	2,589,549
Transfers In		80,000	0	80,000
Fund Balance/Reserves/Net Assets		7,641,797	500,000	8,141,797
TOTAL REVENUES, TRANSFER & BALANCES		\$9,878,996	\$932,350	\$10,811,346
EXPENDITURES				
General Government		905,570	0	\$905,570
Public Safety		1,030,997	0	\$1,030,997
Public Works		1,545,449	0	\$1,545,449
Culture & Recreation		27,180	0	\$27,180
Capital Outlay		6,077,287	0	\$6,077,287
Utility Operations		0	785,536	\$785,536
TOTAL EXPENDITURES		\$9,586,483	\$785,536	\$10,372,019
Transfers Out		0	80,000	80,000
Fund Balance/Reserves/Net Assets		292,513	66,814	359,327
TOTAL APPROPRIATED EXPENDITURES		\$9,878,996	\$932,350	\$10,811,346
TRANSFERS, RESERVES & BALANCES				

The tentative, adopted, and/or final budgets are on file in the office of the above referenced taxing authority as a public record.

Must show at least 95% Ad Valorem Proceeds for each millage

\$ - \$ - \$ -

NOTICE OF PROPOSED TAX INCREASE

The Town of South Palm Beach has tentatively adopted a measure to increase its property tax levy.

Last year's property tax levy:

A. Initially proposed tax levy	\$	<u>\$0</u>
B. Less tax reductions due to Value Adjustment Board and other assessment changes	\$	<u>\$0</u>
C. Actual property tax levy	\$	<u>\$0</u>

This year's proposed tax levy \$ **\$0**

All concerned citizens are invited to attend a public hearing on the tax increase to be held on:

Date: Tuesday, September 12, 2017

Time: 6:00 pm

Place: 3577 South Ocean Boulevard, South Palm Beach, FL 33480

Town: Town of South Palm Beach

A FINAL DECISION on the proposed tax increase and the budget will be made at this hearing.

Proposed FY2015					
	Personnel	O&M	Cap Outlay	Total	%
#REF!				\$0	#REF!
#REF!				\$0	#REF!
#REF!				\$0	#REF!
#REF!				\$0	#REF!
#REF!				\$0	#REF!
Utility	#REF!	#REF!	#REF!	#REF!	#REF!
Total	#REF!	#REF!	#REF!	#REF!	#REF!
	#REF!	#REF!	#REF!		

Town of South Palm Beach

General Fund Revenue

Proposed Budget - FY2018

General Ledger Code/Description	FY2015	FY2016	FY2017	FY2017	FY2018	FY2018	FY2018	variance
	Actual	Actual	Budget	YTD	Department	Town Manager	Town Council	
			Adopted	4/30/2017	Requested	Recommended	Adopted	
001.00.311.00300 AD VALOREM TAXES	\$1,079,316	\$1,166,518	\$1,181,813	\$1,172,685	\$1,274,773	\$1,274,773		7.87%
001.00.312.00300 LOCAL OPTION GAS TAXES	\$9,086	\$9,304	\$8,500	\$5,339	\$9,500	\$9,500		11.76%
001.00.314.00300 UTILITY TAXES	\$182,591	\$186,810	\$159,000	\$91,062	\$187,000	\$187,000		17.61%
001.00.315.00300 COMMUNICATIONS SERVICE TAXES	\$45,222	\$40,578	\$45,000	\$17,608	\$42,500	\$42,500		-5.56%
001.00.316.00300 BUSINESS TAX RECEIPTS	\$15,954	\$11,357	\$9,500	\$2,592	\$11,000	\$11,000		15.79%
001.00.322.00300 BUILDING PERMITS & RE-INSPECTION	\$180,989	\$197,533	\$200,000	\$406,705	\$200,000	\$200,000		0.00%
001.00.323.00300 FRANCHISE FEES	\$115,246	\$107,367	\$112,500	\$32,046	\$112,000	\$112,000		-0.44%
001.00.335.00300 ALCOHOLIC BEVERAGE TAX	\$317.00	\$416	\$500	\$0	\$400	\$400		-20.00%
001.00.335.00301 HALF CENT SALES TAX	\$105,381	\$108,142	\$112,000	\$54,986	\$112,000	\$112,000		0.00%
001.00.335.00302 STATE REVENUE SHARING	\$141,757	\$147,839	\$39,200	\$22,664	\$43,946	\$43,946		12.11%
001.00.335.00303 INFRASTRUCTURE SALES SURTAX	\$0	\$0	\$62,500	\$14,255	\$83,500	\$83,500		33.60%
001.00.347.00300 CULTURE & RECREATION	\$18,284	\$18,494	\$28,150	\$14,510	\$19,580	\$19,580		-30.44%
001.00.351.00300 FINES & FORFEITURES	\$7,190	\$8,546	\$7,000	\$7,257	\$8,000	\$8,000		14.29%
001.00.360.00300 MISCELLANEOUS INCOME	\$25,704	\$19,596	\$15,000	\$18,182	\$20,000	\$20,000		33.33%
001.00.361.00300 INTEREST AND OTHER EARNINGS	\$3,988	\$7,974	\$7,000	\$9,461	\$10,000	\$10,000		42.86%
001.00.364.00300 SALE OF FIXED ASSESTS	\$15,634	\$7,080	\$0	\$0	\$0	\$0		#DIV/0!
001.00.381.00300 INTERFUND TRANSFERS IN	\$55,000	\$55,000	\$55,000	\$55,000	\$80,000	\$80,000		45.45%
001.00.381.00500 APPROPRIATED BEACH FUND BALANCE	\$0	\$0	\$0	\$0	\$1,500,000	\$1,500,000		#DIV/0!
001.00.381.00700 OTHER FINANCING SOURCES G.O. BOND	\$0	\$0	\$0	\$0	\$6,000,000	\$6,000,000		#DIV/0!
001.00.381.00800 OTHER FINANCING SOURCES PERMITS	\$0	\$0	\$0	\$0	\$141,797	\$141,797		#DIV/0!
001.00.389.00300 GRANTS	\$0	\$3,000	\$21,950	\$0	\$23,000	\$23,000		4.78%
Total General Fund Revenues	\$2,001,659	\$2,095,554	\$2,064,613	\$1,924,352	\$9,878,996	\$9,878,996	\$0	378.49%

BUDGET WORKSHEET

The Communications Services Tax is comprised of two components: a state communications services tax and a local communications services tax. The tax is imposed on retail sales of communications services which originate and terminate in the state, or originate or terminate in the state and are billed to an address within the state. Tax proceeds are transferred to county and municipal governments, the Public Education Capital Outlay and Debt Service Trust Fund, and the state's General Revenue Fund.

COMMUNICATIONS SERVICE TAXES

REVENUE CODE 315

DESCRIPTION	ADOPTED FY2017	ACTUAL @ 04/30/17	PROPOSED FY2018
Simplified Communications Tax	\$45,000	\$17,608	\$42,500
COMMUNICATIONS SERVICE TAXES TOTAL	\$45,000	\$17,608	\$42,500

BUDGET WORKSHEET

The local business tax represents the fees charged and the method by which a local government authority grants the privilege of engaging in or managing any business, profession, and occupation within its jurisdiction. Counties and municipalities may levy a business tax, and the tax proceeds are considered general revenue for the local government.

BUSINESS TAX RECEIPTS

REVENUE CODE 316

DESCRIPTION	ADOPTED FY2017	ACTUAL @ 04/30/17	PROPOSED FY2018
		\$2,592	
Local business tax receipts	\$3,500		\$4,500
County business tax receipts	\$6,000		\$6,500
BUSINESS TAX RECEIPTS TOTAL	\$9,500	\$2,592	\$11,000

BUDGET WORKSHEET

Under Florida's Constitution, local governments possess home rule powers and may, therefore, utilize a variety of revenue sources for funding services and improvements without express statutory authorization. Building Permit Fees are a type of regulatory fee imposed pursuant to the local government's police powers in the exercise of its sovereign functions. The imposed fee cannot exceed the cost of the regulatory activity, and the fee is generally required to be applied solely to pay the cost of the regulatory activity for which it is imposed.

**BUILDING PERMITS
REVENUE CODE 322**

DESCRIPTION	ADOPTED FY2017	ACTUAL @ 04/30/17	PROPOSED FY2018
		\$406,705	
Building Permits	\$200,000		\$200,000
Reinspection Fees	\$0		
Fiscal Year 2017 revenues are significantly impacted by two major new construction projects at 3550 and 3492 South Ocean Boulevard			
BUILDING PERMITS TOTAL	\$200,000	\$406,705	\$200,000

BUDGET WORKSHEET

Franchise Fees are a type of proprietary fee imposed based on the assertion that local governments have the exclusive legal right to impose such fees. The imposed fee must be reasonable in relation to the privilege or service provided by the local government, or the fee payer receives a special benefit from the local government. Local governments may impose a fee upon a utility for the grant of a franchise and the privilege of using local government's rights-of-way to conduct the utility business.

FRANCHISE FEES

REVENUE CODE 323

DESCRIPTION	ADOPTED FY2017	ACTUAL @ 04/30/17	PROPOSED FY2018
		\$32,046	
Franchise Fees - Electric (FPL) 6%	\$107,000		\$104,500
Franchise Fees - Solid Waste (Waste Mgmt, SWA)	\$3,600		\$5,500
Franchise Fees - Gas (FL Public Utilities)	\$1,900		\$2,000
FRANCHISE FEES TOTAL	\$112,500	\$32,046	\$112,000

BUDGET WORKSHEET

Transfers between individual fund groups within a governmental reporting entity which are not repayable and are not considered charges for goods or services provided by other funds. This includes balances of discontinued funds, but does not include general government contributions of capital to a proprietary fund or payments made by an enterprise to a general government fund in support of its operation.

INTERFUND TRANSFERS IN

REVENUE CODE 381.00300;00500;00700;00800

DESCRIPTION	ADOPTED FY2017	ACTUAL @ 04/30/17	PROPOSED FY2018
00300 Interfund Transfer from Sewer Utility Fund	\$55,000	\$55,000	\$80,000
00500 Appropriated Beach Fund Assigned Balance	\$0	\$0	\$1,500,000
00700 Other financing sources (General Obligation Bonds)	\$0	\$0	\$6,000,000
00800 Other financing sources (Restricted Permit Revenue	\$0	\$0	\$141,797
INTERFUND TRANSFERS TOTAL	\$55,000	\$55,000	\$7,721,797

Town of South Palm Beach

Legislative

Proposed Budget - FY2018

General Ledger Code/Description	FY2015	FY2016	FY2017	FY2017	FY2018	FY2018	FY2018	variance
	Actual	Actual	Budget	YTD	Department	Town Manager	Town Council	
			Adopted	4/30/2017	Requested	Recommended	Adopted	
001.01.511.11000 PAYROLL	\$15,000	\$15,000	\$17,100	\$8,300	\$19,800	\$19,800		16%
001.01.511.21000 PAYROLL TAXES	\$1,148	\$1,147	\$1,308	\$635	\$1,515	\$1,515		16%
001.01.511.31000 PROFESSIONAL SERVICES	\$3,650	\$5,199	\$5,000	\$132	\$1,608	\$1,608		-68%
001.01.512.40000 TRAVEL & PER DIEM	\$0	\$2,487	\$0	\$1,575	\$5,000	\$5,000		#DIV/0!
011.01.511.41000 TELECOMMUNICATIONS	\$0	\$1,731	\$2,300	\$0	\$2,200	\$2,200		-4%
001.01.511.52000 CONTINGENCY	\$6,102	\$7,342	\$3,000	\$230	\$3,000	\$3,000		0%
001.01.513.54000 EDUCATION, DUES & SUBSCRIPTIONS	\$8,998	\$9,199	\$13,935	\$3,909	\$14,700	\$14,700		5%
Total Legislative	\$34,898	\$42,105	\$42,643	\$14,781	\$47,823	\$47,823		-100%

BUDGET WORKSHEET	Social Security and Medicare @ 7.65%.
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PAYROLL TAXES
OBJECT CODE 21.000

DESCRIPTION	ADOPTED FY2017	ACTUAL @ 04/30/17	PROPOSED FY2018
Payroll Taxes FICA - 7.65%	\$1,148	\$635	\$1,515
Amended by Ordinance 286 Salary Adjustments for Mayor and Council Members effective April 1, 1017	\$160		
PAYROLL TAXES TOTAL	\$1,308	\$635	\$1,515

BUDGET WORKSHEET

Legal, medical, dental, engineering, architectural, appraisal, and other services procured by the local unit as independent professional assistance. Includes such financial services as bond rating, etc., where the service received is not directly involved with accounting and/or auditing. Includes fees paid for competency and/or psychiatric evaluations and court appointed attorneys.

PROFESSIONAL SERVICES**OBJECT CODE 31.000**

DESCRIPTION	ADOPTED FY2017	ACTUAL @ 04/30/17	PROPOSED FY2018
Florida Elections Commission - candidate assessment fees	\$3,500	\$132	\$108
Other professional services	\$1,500		\$1,500
PROFESSIONAL SERVICES TOTAL	\$5,000	\$132	\$1,608

BUDGET WORKSHEET	This includes the costs of public transportation, motor pool charges, reimbursements for use of private vehicles, per diem, meals, and incidental travel expenses.
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**TRAVEL AND PER DIEM
OBJECT CODE 40.000**

DESCRIPTION	ADOPTED FY2017	ACTUAL @ 04/30/17	PROPOSED FY2018
Travel & Per Diem (airline tickets, meals, incidentals)	\$0	\$1,575	\$5,000
TRAVEL & PER DIEM TOTAL	\$0	\$1,575	\$5,000

BUDGET WORKSHEET	Telephone, cellular telephone, telegraph, or other communications as well as freight and express charges, drayage, postage, and messenger services.		
	TELECOMMUNICATIONS		
	OBJECT CODE 41.000		
DESCRIPTION	ADOPTED	ACTUAL	PROPOSED
	FY2017	@ 04/30/17	FY2018
Cellular data plan with Verizon Wireless for Apple I-Pads	\$2,300	\$0	\$2,200
Mayor, Vice Mayor and Council Members			
TELECOMMUNICATIONS TOTAL	\$2,300	\$0	\$2,200

BUDGET WORKSHEET	Includes current charges and obligations not otherwise classified.
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**DISCRETIONARY
OBJECT CODE 52.000**

DESCRIPTION	ADOPTED FY2017	ACTUAL @ 04/30/17	PROPOSED FY2018
Town of Lantana July 4th Fireworks Annual Donation	\$1,500		\$1,500
Awards and plaques, name plates, business cards, receptions, and other small miscellaneous items	\$1,500	\$230	\$1,500
DISCRETIONARY TOTAL	\$3,000	\$230	\$3,000

BUDGET WORKSHEET

Includes books, or sets of books if purchased by set, and not purchases for use by libraries, educational institutions, and other institutions where books and publications constitute capital outlay. This object also includes subscriptions, memberships, professional data costs, and training and educational costs.

EDUCATION, DUES & SUBSCRIPTIONS**OBJECT CODE 54.000**

DESCRIPTION	ADOPTED FY2017	ACTUAL @ 04/30/17	PROPOSED FY2018
		\$5,484	
NLC - membership dues for Town Officials NEW	\$536		\$536
NLC - annual conference registration for 2	\$1,000		\$1,000
NLC - conference hotel 3 nights @ \$180/2	\$1,080		\$1,080
FL League of Cities - annual membership dues	\$389		\$389
Florida League of Mayors	\$350		\$350
FL League of Cities - annual conference registration \$525/5	\$2,625		\$2,625
FL League of Cities - hotel accommodations @ \$180/2/5	\$1,800		\$1,800
FL Shore & Beach - membership dues	\$500		\$500
FL Shore & Beach - annual conference registration	\$375		\$375
FL Shore and Beach - hotel accommodations @\$180/3/1	\$540		\$540
FL Shore and Beach - technical conference	\$375		\$375
FL Shore and Beach - hotel accommodations @\$180/3/1	\$540		\$540
PBC League of Cities - membership dues	\$1,225		\$1,225
PBC League of Cities - monthly meeting luncheons	\$1,200		\$1,200
PBC League of Cities - annual co-hosting of monthly meeting	\$500		\$500
PBC League of Cities - Annual Gala	\$0		\$700
Town of Lantana - intergovernmental clearinghouse	\$900		\$965
EDUCATION, DUES & SUBSCRIPTIONS TOTAL	\$13,935	\$5,484	\$14,700

Town of South Palm Beach

Executive

Proposed Budget - FY2018

General Ledger Code/Description	FY2015	FY2016	FY2017	FY2017	FY2018	FY2018	FY2018	variance
	Actual	Actual	Budget	YTD	Department	Town Manager	Town Council	
			Adopted	4/30/2017	Requested	Recommended	Adopted	
001.02.512.11000 PAYROLL	\$114,069	\$91,512	\$107,151	\$59,423	\$111,437	\$111,437		4%
001.02.512.21000 PAYROLL TAXES	\$8,875	\$6,841	\$8,197	\$4,440	\$8,525	\$8,525		4%
001.02.512.22000 RETIREMENT CONTRIBUTIONS	\$25,285	\$19,450	\$31,899	\$12,936	\$34,222	\$34,222		7%
001.02.512.23000 LIFE & HEALTH INSURANCE	\$2,412	\$16,990	\$22,679	\$10,133	\$25,246	\$25,246		11%
001.02.512.24000 WORKERS COMPENSATION	\$0	\$0	\$278	\$74	\$285	\$285		3%
001.02.512.31000 LEGAL COUNSEL	\$54,172	\$41,079	\$0	\$0	\$0	\$0		#DIV/0!
001.02.512.40000 TRAVEL & PER DIEM	\$2,327	\$1,371	\$6,000	\$629	\$6,000	\$6,000		0%
001.02.512.49000 OTHER CURRENT CHARGES	\$3,760	\$6,384	\$0	\$0	\$0	\$0		#DIV/0!
001.02.512.51000 OFFICE SUPPLIES	\$585	\$466	\$500	\$0	\$500	\$500		0%
001.02.512.54000 EDUCATION, DUES & SUBSCRIPTIONS	\$1,532	\$3,746	\$6,174	\$1,466	\$6,285	\$6,285		2%
001.02.512.55000 EXECUTIVE CONTINGENCY	\$0	\$0	\$85,918	\$7,237	\$75,000	\$75,000		#REF!
Total Executive	\$213,017	\$187,839	\$268,796	\$96,338	\$267,500	\$267,500		-100%

BUDGET WORKSHEET	Includes salaries for constitutional officials, and top-level management, and if earned, qualification salary for constitutional officers.
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**PAYROLL
OBJECT CODE 12.000**

DESCRIPTION	ADOPTED FY2017	ACTUAL @ 04/30/17	PROPOSED FY2018
Town Manager	\$107,151	\$59,423	\$111,437
PAYROLL TOTAL	\$107,151	\$59,423	\$111,437

BUDGET WORKSHEET	Social Security and Medicare @ 7.65%.
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**PAYROLL TAXES
OBJECT CODE 21.000**

DESCRIPTION	ADOPTED FY2017	ACTUAL @ 04/30/17	PROPOSED FY2018
FICA Taxes - 7.65%	\$8,197	\$4,440	\$8,525
PAYROLL TAXES TOTAL	\$8,197	\$4,440	\$8,525

BUDGET WORKSHEET	Amounts contributed to a retirement fund.		
RETIREMENT CONTRIBUTIONS OBJECT CODE 22.000			
DESCRIPTION	ADOPTED FY2017	ACTUAL @ 04/30/17	PROPOSED FY2018
Florida Retirement System - senior management 22.71%	\$23,327	\$12,936	\$25,307
ICMA 401A - Deferred compensation 8%	\$8,572	\$0	\$8,915
RETIREMENT CONTRIBUTIONS TOTAL	\$31,899	\$12,936	\$34,222

BUDGET WORKSHEET	Includes life and health insurance premiums and benefits paid for employees.
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LIFE AND HEALTH INSURANCE

OBJECT CODE 23.000

DESCRIPTION	ADOPTED FY2017	ACTUAL @ 04/30/17	PROPOSED FY2018
		\$10,133	
Health - Florida Blue	\$16,515		\$18,484
Life/AD&D/Dental - UNUM	\$1,814		\$2,412
Health Reimbursement Arrangement - TASC	\$4,350		\$4,350
LIFE AND HEALTH INSURANCE TOTAL	\$22,679	\$10,133	\$25,246

BUDGET WORKSHEET	Premiums and benefits paid for Workers' Compensation insurance.
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**WORKERS' COMPENSATION
OBJECT CODE 24.000**

DESCRIPTION	ADOPTED FY2017	ACTUAL @ 04/30/17	PROPOSED FY2018
Worker's Compensation	\$278	\$74	\$285
WORKERS' COMPENSATION TOTAL	\$278	\$74	\$285

BUDGET WORKSHEET		This includes the costs of public transportation, motor pool charges, reimbursements for use of private vehicles, per diem, meals, and incidental travel expenses.	
TRAVEL AND PER DIEM			
OBJECT CODE 40.000			
DESCRIPTION	ADOPTED FY2017	ACTUAL @ 04/30/17	PROPOSED FY2018
Auto Allowance \$350/month	\$4,200	\$0	\$4,200
Travel & Per Diem (airline tickets, meals, incidentals)	\$1,800	\$629	\$1,800
TRAVEL & PER DIEM TOTAL	\$6,000	\$629	\$6,000

BUDGET WORKSHEET	This object includes materials and supplies such as stationery, preprinted forms, paper, charts, and maps.		
OFFICE SUPPLIES			
OBJECT CODE 51.000			
DESCRIPTION	ADOPTED FY2017	ACTUAL @ 04/30/17	PROPOSED FY2018
business cards, stationary envelopes, etc.	\$500	\$0	\$500
OFFICE SUPPLIES TOTAL	\$500	\$0	\$500

BUDGET WORKSHEET	Includes books, or sets of books if purchased by set, and not purchases for use by libraries, educational institutions, and other institutions where books and publications constitute capital outlay. This object also includes subscriptions, memberships, professional data costs, and training and educational costs.		
EDUCATION, DUES & SUBSCRIPTIONS			
OBJECT CODE 54.000			
DESCRIPTION	ADOPTED FY2017	ACTUAL @ 04/30/17	PROPOSED FY2018
	\$6,174	\$1,466	\$6,285
PBCLC business luncheons \$240			
FCCMA - membership dues \$385			
ICMA - membership dues \$1,020			
PBCCMA - membership dues \$40			
FGFOA - membership dues \$35			
FCCMA - annual conference registration \$500			
FCCMA - conference hotel 3 nights @ \$180/\$540			
ICMA - annual conference registration \$700			
ICMA - conference hotel 4 nights @ \$180/\$720			
FLC - annual conference registration \$525			
FLC - conference hotel 3 nights @ \$180/\$540			
FGFOA - annual conference registration \$500			
FGFOA - conference hotel 3 nights @ \$180/\$540			
EDUCATION, DUES & SUBSCRIPTIONS TOTAL	\$6,174	\$1,466	\$6,285

Town of South Palm Beach

Administration and Finance

Proposed Budget - FY2018

General Ledger Code/Description	FY2015	FY2016	FY2017	FY2017	FY2018	FY2018	FY2018	variance
	Actual	Actual	Budget	YTD	Department	Town Manager	Town Council	
			Adopted	4/30/2017	Requested	Recommended	Adopted	
001.03.513.12000 PAYROLL	\$110,158	\$118,983	\$113,733	\$50,177	\$143,117	\$143,117		-21%
001.03.513.21000 PAYROLL TAXES	\$8,328	\$8,959	\$7,614	\$3,765	\$10,948	\$10,948		-30%
001.03.513.22000 RETIREMENT CONTRIBUTIONS	\$17,783	\$19,802	\$17,377	\$9,174	\$21,344	\$21,344		-19%
001.03.513.23000 LIFE/HEALTH/DISABILITY INSURANCE	\$17,877	\$15,455	\$19,161	\$5,706	\$26,489	\$26,489		-28%
001.03.513.24000 WORKERS COMPENSATION	\$892	\$834	\$345	\$221	\$355	\$355		-3%
001.03.513.32000 ACCOUNTING & AUDITING	\$58,151	\$58,865	\$31,345	\$43,248	\$30,745	\$30,745		2%
001.03.513.34000 CONTRACTUAL SERVICES	\$84	\$173	\$250	\$0	\$0	\$0		#DIV/0!
001.03.513.40000 TRAVEL & PER DIEM	\$0	\$702	\$2,800	\$2,325	\$2,700	\$2,700		4%
001.03.513.41000 TELEPHONE & POSTAGE	\$5,062	\$6,291	\$4,750	\$1,601	\$5,275	\$5,275		-10%
001.03.513.43000 UTILITIES	\$16,544	\$11,410	\$15,800	\$9,351	\$15,800	\$15,800		0%
001.03.513.44000 COPIER EXPENSE	\$271	\$465	\$1,930	\$1,158	\$1,584	\$1,584		22%
001.03.513.45000 PROPERTY/GEN LIABILITY INSURANCE	\$33,246	\$33,914	\$34,000	\$32,930	\$34,113	\$34,113		0%
001.03.513.46000 BUILDING/EQUIPMENT MAINTENANCE	\$11,870	\$31,766	\$18,080	\$4,198	\$18,100	\$18,100		0%
001.03.513.49000 MISCELLANEOUS EXPENSES	\$9,717	\$9,352	\$10,150	\$5,258	\$10,000	\$10,000		2%
001.03.513.51000 OFFICE SUPPLIES	\$6,863	\$9,735	\$7,500	\$2,664	\$7,500	\$7,500		0%
001.03.513.52000 INFORMATION TECHNOLOGY	\$7,906	\$12,573	\$27,156	\$11,407	\$37,890	\$37,890		-28%
001.03.513.54000 EDUCATION, DUES & SUBSCRIPTIONS	\$909	\$2,811	\$2,395	\$1,824	\$3,000	\$3,000		-20%
Total Administration and Finance	\$305,661	\$342,090	\$314,386	\$185,007	\$368,960	\$368,960		0%

BUDGET WORKSHEET	Employees who are or will be members of a retirement system as a condition of employment. Includes all full-time and part-time employees who make up the regular work force. Includes all salaries and salary supplements for official court reporters and electronic recorder operator transcribers.		
PAYROLL			
OBJECT CODE 12.000			
DESCRIPTION	ADOPTED FY2017	ACTUAL @ 04/30/17	PROPOSED FY2018
		\$50,177	
Town Clerk/Assistant to the Town Manager	\$54,255		\$56,425
Administrative Assistant proposed	\$0		\$33,280
PT Accountant Contracted	\$29,120		\$18,720
PT Office Assistant/CAAB	\$16,838		\$17,511
PT Internship	\$13,520		\$14,061
Summer Graduate Internship proposed	\$0		\$3,120
PAYROLL TOTAL	\$113,733	\$50,177	\$143,117

BUDGET WORKSHEET	Social Security and Medicare @ 7.65%.		
PAYROLL TAXES			
OBJECT CODE 21.000			
DESCRIPTION	ADOPTED FY2017	ACTUAL @ 04/30/17	PROPOSED FY2018
FICA Taxes - 7.65%	\$8,700	\$3,765	\$10,948
PAYROLL TAXES TOTAL	\$8,700	\$3,765	\$10,948

BUDGET WORKSHEET		Amounts contributed to a retirement fund.	
RETIREMENT CONTRIBUTIONS			
OBJECT CODE 22.000			
DESCRIPTION	ADOPTED FY2017	ACTUAL @ 04/30/17	PROPOSED FY2018
		\$9,174	
Florida Retirement System - senior management 22.71%	\$11,958		\$12,814
Florida Retirement System - regular class 7.92%	\$2,596		\$5,506
ICMA - Deferred compensation 5.36%	\$2,823		\$3,024
RETIREMENT CONTRIBUTIONS TOTAL	\$17,377	\$9,174	\$21,344

<p style="text-align: center;">BUDGET WORKSHEET</p>	<p>Includes life and health insurance premiums and benefits paid for employees.</p>		
<p>LIFE/HEALTH/DISABILITY INSURANCE OBJECT CODE 23.000</p>			
<p style="text-align: center;">DESCRIPTION</p>	<p style="text-align: center;">ADOPTED FY2017</p>	<p style="text-align: center;">ACTUAL @ 04/30/17</p>	<p style="text-align: center;">PROPOSED FY2018</p>
		\$5,706	
Health - Florida Blue	\$13,909		18342
Life/AD&D/Dental - UNUM	\$1,552		1947
Health Reimbursement Arrangement - TASC	\$3,700		6200
LIFE/HEALTH/DISABILITY INSURANCE TOTAL	\$19,161	\$5,706	\$26,489

BUDGET WORKSHEET	Premiums and benefits paid for Workers' Compensation insurance.		
WORKERS COMPENSATION OBJECT CODE 24.000			
DESCRIPTION	ADOPTED FY2017	ACTUAL @ 04/30/17	PROPOSED FY2018
Worker's Compensation	\$345	\$221	\$355
WORKERS COMPENSATION TOTAL	\$345	\$221	\$355

BUDGET WORKSHEET	Generally includes all services received from independent certified public accountants.		
ACCOUNTING & AUDITING			
OBJECT CODE 32.000			
DESCRIPTION	ADOPTED FY2017	ACTUAL @ 04/30/17	PROPOSED FY2018
		\$43,248	
Independent Audit - Nowlen, Holt & Miner	\$25,600		\$25,000
Payroll Processing Fees - ADP	\$5,000		\$5,000
Annual CAFR Award Application	\$370		\$370
Annual GFOA CAFR Award	\$375		\$375
ACCOUNTING AND AUDITING TOTAL	\$31,345	\$43,248	\$30,745

BUDGET WORKSHEET	This includes the costs of public transportation, motor pool charges, reimbursements for use of private vehicles, per diem, meals, and incidental travel expenses.
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**TRAVEL AND PER DIEM
OBJECT CODE 40.000**

DESCRIPTION	ADOPTED FY2017	ACTUAL @ 04/30/17	PROPOSED FY2018
		\$2,325	
IIMC Conference	\$1,400		\$0
FACC - Board and Committee Meetings Quarterly	\$500		\$1,000
Summer Academy for MMC Palm Beach Gardens			\$200
Fall Academy for MMC Sarasota			\$600
FCCMA Conference Orlando	\$900		\$900
TRAVEL & PER DIEM TOTAL	\$2,800	\$2,325	\$2,700

BUDGET WORKSHEET	Telephone, cellular telephone, telegraph, or other communications as well as freight and express charges, drayage, postage, and messenger services.
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**TELEPHONE & POSTAGE
OBJECT CODE 41.000**

DESCRIPTION	ADOPTED FY2017	ACTUAL @ 04/30/17	PROPOSED FY2018
		\$1,601	
Telephone - State of Florida Management Services	\$2,350		\$2,350
Postage meter lease - Pitney Bowes	\$600		\$550
Postage	\$1,800		\$1,600
PBC Tax Collector Postage Allocation			\$100
CAAB Annual Program brochure			\$675.00
TELEPHONE & POSTAGE TOTAL	\$4,750	\$1,601	\$5,275

BUDGET WORKSHEET

Electricity, gas, water, waste disposal, and other public utility services.

UTILITIES

OBJECT CODE 43.000

DESCRIPTION	ADOPTED FY2017	ACTUAL @ 04/30/17	PROPOSED FY2018
		\$9,351	
WPB Water - Town Hall - 3333564610-8	\$3,600		\$3,600
FP&L - Town Hall - 41201-28816	\$10,000		\$10,000
Solid Waste Authority - Annual Disposal Assessment	\$2,200		\$2,200
UTILITIES TOTAL	\$15,800	\$9,351	\$15,800

BUDGET WORKSHEET	Amounts paid for the lease or rent of land, buildings, or equipment. This would also include the leasing of vehicles.
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COPIER EXPENSES
OBJECT CODE 44.000

DESCRIPTION	ADOPTED FY2017	ACTUAL @ 04/30/17	PROPOSED FY2018
		\$1,158	
Konica Minolta Color Copier model BHC368 lease under State of Florida purchasing contract 600-000-11-1	\$1,930		\$1,584
COPIER EXPENSES TOTAL	\$1,930	\$1,158	\$1,584

BUDGET WORKSHEET	Includes all insurance carried for the protection of the local government such as fire, theft, casualty, general and professional liability, auto coverage, surety bonds, etc.
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**INSURANCE
OBJECT CODE 45.000**

DESCRIPTION	ADOPTED FY2017	ACTUAL @ 04/30/17	PROPOSED FY2018
Florida Municipal Insuarance Trust		\$32,930	
Property Insurance	\$13,500		\$12,960
General Liability Insurance	\$18,500		\$18,965
Flood Insurance	\$2,000		\$2,188
INSURANCE TOTAL	\$34,000	\$32,930	\$34,113

BUDGET WORKSHEET	Includes current charges and obligations not otherwise classified.
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**MISCELLANEOUS EXPENSES
OBJECT CODE 49.000**

DESCRIPTION	ADOPTED FY2017	ACTUAL @ 04/30/17	PROPOSED FY2018
		\$5,258	
Miscellaneous Expenses	\$0		\$1,250
Bank service fees	\$1,500		\$1,500
Election Expense	\$4,750		\$4,750
- PBC Supervisor of Elections			
- Pollworkers			
- Ballots			
- Advertisement			
Legal Notices/Election Notices	\$2,500		\$2,500
PBC Municipal Clerks Host Luncheon for October	\$600		\$0
Digitize building plans @.75 per page	\$800		\$0
MISCELLANEOUS EXPENSES TOTAL	\$10,150	\$5,258	\$10,000

BUDGET WORKSHEET		All types of supplies consumed in the conduct of operations. This category may include food, fuel, lubricants, chemicals, laboratory supplies, household items, institutional supplies, computer software, uniforms and other clothing. Also includes recording tapes and transcript production supplies. Does not include materials and supplies unique to construction or repair of roads and bridges.		
INFORMATION TECHNOLOGY				
OBJECT CODE 52.000				
DESCRIPTION	ADOPTED FY2017	ACTUAL @ 04/30/17	PROPOSED FY2018	
		\$11,407		
Computer System Expenses				
All Covered - IT Support & Cloud Services Contract			\$26,100	
Back up and Disaster Recovery 1 time fee, 1 year of service and cloud storage	\$2,521		\$0	
Secure wireless Access management 1 time fee and 5 years of service	\$2,431		\$0	
- Remote Monitoring/Maintenance	\$13,404		\$0	
Internet Expenses				
- Comcast internet service - Channel 99 (01-9)	\$1,800		\$1,800	
- Comcast internet service - Town Hall (01-4)	\$1,050		\$1,050	
- Verizon Wireless - data service	\$1,800		\$1,800	
- Municode Web Hosting Service	\$0		\$950	
Financial Management System Expenses				
USTI ASYST Annual Support				
- Administrator	\$195		\$195	
- Accounts Payable	\$210		\$210	
- Account Payable MICR	\$0		\$120	
- Accounts Receivable	\$210		\$210	
- Cash Control	\$120		\$120	
- Cash Receipts	\$120		\$300	
- General Ledger	\$210		\$210	
Records Management System Expenses				
Square 9 - Digital Imaging Service Contract	\$1,200		\$4,825	
INFORMATION TECHNOLOGY TOTAL	\$24,071	\$11,407	\$37,890	

BUDGET WORKSHEET		Includes books, or sets of books if purchased by set, and not purchases for use by libraries, educational institutions, and other institutions where books and publications constitute capital outlay. This object also includes subscriptions, memberships, professional data costs, and training and educational costs.	
EDUCATION, DUES & SUBSCRIPTIONS			
OBJECT CODE 54.000			
DESCRIPTION	ADOPTED FY2017	ACTUAL @ 04/30/17	PROPOSED FY2018
		\$1,824	
Education & Training	\$1,000		
IIMC - registration	\$600		\$0
MMC Application	\$440		\$0
- Summer Academy for MMC Palm Beach Gardens			\$300
- Fall Academy for MMC Lake Mary			\$300
FCCMA - Conference Orlando			\$400
Tuition Reimbursements			\$1,000.00
Dues & Subscriptions			
FACC - dues	\$75		\$75
PBC Municipal Clerk Assoc - dues	\$35		\$35
FCCMA - dues	\$0		\$200
FGFOA - dues	\$35		\$35
Int'l Institutue of Municipal Clerks - dues	\$155		\$155
Newspaper subscriptions	\$55		\$500
DUES & SUBSCRIPTIONS TOTAL	\$2,395	\$1,824	\$3,000

Town of South Palm Beach

Public Safety

Proposed Budget - FY2018

General Ledger Code/Description	FY2015	FY2016	FY2017	FY2017	FY2018	FY2018	FY2018	variance
	Actual	Actual	Budget	YTD	Department	Town Manager	Town Council	
			Adopted	4/30/2017	Requested	Recommended	Adopted	
001.04.521.12000 PAYROLL	\$492,947	\$516,998	\$470,298	\$267,289	\$534,783	\$534,783		-12%
001.04.521.14000 OVERTIME	\$11,144	\$17,030	\$16,744	\$16,141	\$12,000	\$12,000		40%
001.04.521.21000 PAYROLL TAXES	\$35,984	\$38,476	\$40,160	\$20,358	\$40,911	\$40,911		-2%
001.04.521.22000 RETIREMENT CONTRIBUTIONS	\$95,455	\$122,075	\$110,852	\$63,977	\$115,717	\$115,717		-4%
001.04.521.23000 LIFE/HEALTH/DISABILITY INSURANCE	\$86,754	\$91,439	\$116,787	\$44,020	\$138,263	\$138,263		-16%
001.04.521.24000 WORKERS COMPENSATION	\$13,968	\$13,070	\$15,862	\$3,456	\$16,258	\$16,258		-2%
001.04.521.31000 PROFESSIONAL SERVICES	\$143,108	\$186,109	\$65,360	\$45,377	\$62,135	\$62,135		5%
001.04.521.40000 TRAVEL & PER DIEM	\$434	\$2,601	\$2,000	\$2,754	\$2,000	\$2,000		0%
001.04.521.41000 TELECOMMUNICATIONS	\$8,273	\$5,502	\$9,000	\$9,235	\$10,540	\$10,540		-15%
001.04.521.45000 LIABILITY INSURANCE	\$4,516	\$3,679	\$5,000	\$1,128	\$5,000	\$5,000		0%
001.04.521.46000 FLEET MAINTENANCE	\$13,451	\$7,480	\$9,500	\$1,322	\$9,500	\$9,500		0%
001.04.521.49000 HURRICANE CONTINGENCY	\$1,511	\$174	\$6,500	\$407	\$6,500	\$6,500		0%
001.04.521.51000 OFFICE SUPPLIES	\$1,417	\$1,247	\$1,500	\$446	\$2,000	\$2,000		-25%
001.04.521.52000 OPERATING SUPPLIES	\$27,358	\$35,354	\$32,875	\$9,677	\$47,825	\$47,825		-31%
001.04.521.54000 EDUCATION, DUES & SUBSCRIPTIONS	\$5,462	\$5,012	\$7,690	\$2,302	\$6,565	\$6,565		17%
001.04.521.55000 GRANTS	\$0	\$1,000	\$21,950	\$1,045	\$21,000	\$21,000		5%
Total Public Safety	\$941,782	\$1,047,246	\$932,078	\$488,934	\$1,030,997	\$1,030,997		-100%

BUDGET WORKSHEET

Employees who are or will be members of a retirement system as a condition of employment. Includes all full-time and part-time employees who make up the regular work force. Includes all salaries and salary supplements for official court reporters and electronic recorder operator transcribers.

PAYROLL

OBJECT CODE 12.000

DESCRIPTION	ADOPTED FY2017	ACTUAL @ 04/30/17	PROPOSED FY2018
		\$267,289	
Police Chief	\$89,389		\$92,964
Police Sargeant (replaced Commander)	\$59,616		\$62,000
Police Officers - 6 FT - 1 new position added	\$285,622		\$342,317
Holiday Pay	\$30,991		\$32,282
Educational Incentive Pay	\$4,200		\$4,680
Text reimbursement Pay	\$480		\$540
REGULAR SALARIES TOTAL	\$470,298	\$267,289	\$534,783

BUDGET WORKSHEET	Payments in addition to regular salaries and wages for services performed in excess of the regular work hour requirement. This includes all overtime for official court reporters and electronic recorder operator transcribers.
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**OVERTIME
OBJECT CODE 14.000**

DESCRIPTION	ADOPTED FY2017	ACTUAL @ 04/30/17	PROPOSED FY2018
		\$16,141	
Overtime Pay	\$10,000		\$5,000
In Service Training - 16 hours per 12 months=192 hours	\$6,774		\$7,000
OVERTIME TOTAL	\$16,774	\$16,141	\$12,000

BUDGET WORKSHEET	Amounts contributed to a retirement fund.
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RETIREMENT CONTRIBUTIONS
OBJECT CODE 22.000

DESCRIPTION	ADOPTED FY2017	ACTUAL @ 04/30/17	PROPOSED FY2018
Florida Retirement System - special risk class 23.27%	\$110,852	\$63,977	\$115,717
RETIREMENT CONTRIBUTION TOTAL	\$110,852	\$63,977	\$115,717

BUDGET WORKSHEET	Includes life and health insurance premiums and benefits paid for employees.
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**LIFE AND HEALTH INSURANCE
OBJECT CODE 23.000**

DESCRIPTION	ADOPTED FY2017	ACTUAL @ 04/30/17	PROPOSED FY2018
		\$44,020	
Health - Florida Blue	\$84,614		\$98,900
Life/AD&D/Dental - UNUM	\$7,373		\$10,213
Health Reimbursement Arrangement - TASC	\$24,800		\$29,150
LIFE AND HEALTH INSURANCE TOTAL	\$116,787	\$44,020	\$138,263

BUDGET WORKSHEET	Premiums and benefits paid for Workers' Compensation insurance.
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**WORKERS' COMPENSATION
OBJECT CODE 24.000**

DESCRIPTION	ADOPTED FY2017	ACTUAL @ 04/30/17	PROPOSED FY2018
Worker's Compensation	\$15,862	\$3,456	\$16,258
WORKERS COMPENSATION TOTAL	\$15,862	\$3,456	\$16,258

BUDGET WORKSHEET	Legal, medical, dental, engineering, architectural, appraisal, and other services procured by the local unit as independent professional assistance. Includes such financial services as bond rating, etc., where the service received is not directly involved with accounting and/or auditing. Includes fees paid for competency and/or psychiatric evaluations and court appointed attorneys.
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PROFESSIONAL SERVICES
OBJECT CODE 31.000

DESCRIPTION	ADOPTED FY2017	ACTUAL @ 04/30/17	PROPOSED FY2018
		\$45,377	
Dispatch Services - Town of Lantana	\$59,160		\$60,935
IT support	\$5,000		\$0
Law Enforcement Exchange - LEX	\$1,200		\$1,260
PROFESSIONAL SERVICES TOTAL	\$65,360	\$45,377	\$62,195

BUDGET WORKSHEET	This includes the costs of public transportation, motor pool charges, reimbursements for use of private vehicles, per diem, meals, and incidental travel expenses.
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**TRAVEL AND PER DIEM
OBJECT CODE 40.000**

DESCRIPTION	ADOPTED FY2017	ACTUAL @ 04/30/17	PROPOSED FY2018
Travel & Per Diem	\$2,000	\$2,754	\$2,000
TRAVEL & PER DIEM TOTAL	\$2,000	\$2,754	\$2,000

BUDGET WORKSHEET	Telephone, cellular telephone, telegraph, or other communications as well as freight and express charges, drayage, postage, and messenger services.
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**TELECOMMUNICATIONS
OBJECT CODE 41.000**

DESCRIPTION	ADOPTED FY2017	ACTUAL @ 04/30/17	PROPOSED FY2018
		\$9,235	
Telephone			
- State of Florida, Dept. of Mgmt.	\$960		\$2,500
- Verizon wireless data service	\$2,165		\$2,165
1 IPAD, 4 Air cards			
Radio data service			
- PBC FDOD annual system maintenance contract	\$4,375		\$4,375
- BOCC annual Communicator NXT contract	\$1,500		\$1,500
TELECOMMUNICATIONS TOTAL	\$9,000	\$9,235	\$10,540

BUDGET WORKSHEET	Includes all insurance carried for the protection of the local government such as fire, theft, casualty, general and professional liability, auto coverage, surety bonds, etc.
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LIABILITY INSURANCE
OBJECT CODE 45.000

DESCRIPTION	ADOPTED FY2017	ACTUAL @ 04/30/17	PROPOSED FY2018
Vehicle insurance	\$5,000	\$1,128	\$5,000
Ford Explorers - 3			
Ford Crown Victoria - 1			
Dodge Charger - 1			
LIABILITY INSURANCE TOTAL	\$5,000	\$1,128	\$5,000

BUDGET WORKSHEET

The costs incurred for the repair and maintenance of vehicles and related equipment, including all maintenance and service contracts. Does not include custodial or janitorial services which are recorded under sub-object 34.

**FLEET MAINTENANCE
OBJECT CODE 46.000**

DESCRIPTION	ADOPTED FY2017	ACTUAL @ 04/30/17	PROPOSED FY2018
Vehicle maintenance	\$9,500	\$1,322	\$9,500
FLEET MAINTENANCE TOTAL	\$9,500	\$1,322	\$9,500

BUDGET WORKSHEET	Includes current charges and obligations not otherwise classified.
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HURRICANE CONTINGENCY
OBJECT CODE 49.000

DESCRIPTION	ADOPTED FY2017	ACTUAL @ 04/30/17	PROPOSED FY2018
		\$407	
Hurricane Contingency	\$6,500		\$6,500
HURRICANE CONTINGECNY TOTAL	\$6,500	\$407	\$6,500

BUDGET WORKSHEET	This object includes materials and supplies such as stationery, preprinted forms, paper, charts, and maps.
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**OFFICE SUPPLIES
OBJECT CODE 51.000**

DESCRIPTION	ADOPTED FY2017	ACTUAL @ 04/30/17	PROPOSED FY2018
Office supplies	\$1,500	\$446	\$2,000
OFFICE SUPPLIES TOTAL	\$1,500	\$446	\$2,000

BUDGET WORKSHEET	All types of supplies consumed in the conduct of operations. This category may include food, fuel, lubricants, chemicals, laboratory supplies, household items, institutional supplies, computer software, uniforms and other clothing. Also includes recording tapes and transcript production supplies. Does not include materials and supplies unique to construction or repair of roads and bridges.		
OPERATING SUPPLIES			
OBJECT CODE 52.000			
DESCRIPTION	ADOPTED FY2017	ACTUAL @ 04/30/17	PROPOSED FY2018
		\$9,677	
Vehicle Fuel - Unleaded and Diesel	\$16,000		\$18,000
Information Technology			
- Comcast internet service - Town Hall	\$900		\$1,200
- Computer supplies	\$2,100		\$2,600
Uniforms & Police Equipment			
- uniforms	\$2,000		\$3,000
- equipment/ammunition	\$4,000		\$4,000
- duty vest carrier replacements (8 x2)	\$4,000		\$10,400
- ballistic vest replacements (4)	\$1,200		\$2,500
- shoes/boots allowance \$12 per year (9)	\$675		\$1,125
Operating supplies	\$2,000		\$5,000
OPERATING SUPPLIES TOTAL	\$32,875	\$9,677	\$47,825

BUDGET WORKSHEET	Includes books, or sets of books if purchased by set, and not purchases for use by libraries, educational institutions, and other institutions where books and publications constitute capital outlay. This object also includes subscriptions, memberships, professional data costs, and training and educational costs.		
EDUCATION, DUES & SUBSCRIPTIONS			
OBJECT CODE 54.000			
DESCRIPTION	ADOPTED FY2017	ACTUAL @ 04/30/17	PROPOSED FY2018
		\$2,302	
Property Evidence Association of Florida - 2	\$40		\$40
Florida Police Chiefs Association - 2	\$345		\$175
Palm Beach County Association of Police Chiefs - 2	\$400		\$200
CJIS Annual Conference registration - 1	\$210		\$215
CJIS Annual Conference hotel - 4 nights	\$600		\$600
FPCA MidWinter Conference registration - 1	\$210		\$210
FPCA MidWinter Conference hotel - 4 nights	\$600		\$600
Police Law Institute - all officers	\$1,350		\$1,800
Benchmark Professionals 4 classes @ \$295	\$1,200		\$600
Institute of Police Technology and Management 1 class	\$500		\$500
Southern Police Institute 1 class	\$425		\$425
Other required training	\$1,000		\$1,200
Educational Assistance, CBA Article 31	\$0	\$0	\$0
DUES & SUBSCRIPTIONS TOTAL	\$6,880	\$2,302	\$6,565

Town of South Palm Beach

Public Works

Proposed Budget - FY2018

General Ledger Code/Description	FY2015	FY2016	FY2017	FY2017	FY2018	FY2018	FY2018	variance
	Actual	Actual	Budget	YTD	Department	Town Manager	Town Council	
			Adopted	4/30/2016	Requested	Recommended	Adopted	
001.05.539.12000 PAYROLL	\$16,152	\$18,949	\$19,686	\$11,094	\$15,600	\$15,600		26.2%
001.05.539.21000 PAYROLL TAXES	\$1,236	\$1,450	\$1,506	\$849	\$1,193	\$1,193		26.2%
001.05.539.24000 WORKERS COMPENSATION	\$0	\$0	\$835	\$0	\$856	\$856		-2.5%
001.05.539.34000 CONTRACTUAL SERVICES	\$2,264	\$6,743	\$1,700	\$3,170	\$1,503,500	\$1,503,500		-99.9%
001.05.539.43000 UTILITIES	\$1,470	\$2,942	\$3,500	\$367	\$3,500	\$3,500		0.0%
001.05.539.46000 REPAIRS AND MAINTENANCE	\$20,102	\$12,095	\$12,300	\$9,788	\$20,800	\$20,800		-40.9%
Total Public Works	\$41,224	\$42,179	\$36,432	\$25,268	\$1,545,449	\$1,545,449	\$39,527	-97.4%

BUDGET WORKSHEET	Employees who are not or will not be members of a retirement system as a condition of their employment. Includes all full-time and part-time employees who are not part of the regular work force.
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**PAYROLL
OBJECT CODE 12.000**

DESCRIPTION	ADOPTED FY2017	ACTUAL @ 04/30/17	PROPOSED FY2018
Part Time employee	\$19,686	\$11,094	\$15,600
PAYROLL TOTAL	\$19,686	\$11,094	\$15,600

BUDGET WORKSHEET	Social Security and Medicare @ 7.65%.
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PAYROLL TAXES
OBJECT CODE 21.000

DESCRIPTION	ADOPTED FY2017	ACTUAL @ 04/30/17	PROPOSED FY2018
FICA Taxes - 7.65%	\$1,506	\$849	\$15,600
PAYROLL TAXES TOTAL	\$1,506	\$849	\$15,600

BUDGET WORKSHEET	Premiums and benefits paid for Workers' Compensation insurance.
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WORKERS COMPENSATION
OBJECT CODE 24.000

DESCRIPTION	ADOPTED FY2017	ACTUAL @ 04/30/17	PROPOSED FY2018
Workers Compensation	\$835	\$0	\$15,600
WORKERS COMPENSATION TOTAL	\$835	\$0	\$15,600

BUDGET WORKSHEET	Custodial, janitorial, and other services procured independently by contract or agreement with persons, firms, corporations, or other governmental units. Does not include contracts or services which are defined under sub-objects 31, 32, 33, 46, and 47.		
OTHER CONTRACTUAL SERVICES			
OBJECT CODE 34.000			
DESCRIPTION	ADOPTED FY2017	ACTUAL @ 04/30/17	PROPOSED FY2018
StormwaterJ Engineering - annual NPDES service/report	\$1,700	\$3,170	\$15,600
Palm Beach County NPDES MS4 Annual Report			
Shoreline Stabilization Project - Interlocal Agreement with Palm Beach County (Assigned Beach Fund Reserve) Interlocal Agreement R2007-0796 dated May 15, 2007 Billing #6 \$134,075.27 (October 2014 to December 2016)			\$1,500,000
OTHER CONTRACTUAL SERVICES TOTAL	\$1,700	\$3,170	\$15,600

BUDGET WORKSHEET	Electricity, gas, water, waste disposal, and other public utility services.
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UTILITIES OBJECT CODE 43.000

DESCRIPTION	ADOPTED FY2017	ACTUAL @ 04/30/17	PROPOSED FY2018
	\$3,500	\$367	\$3,500
Florida Power and Light - Town Hall 38860-20092			\$15,600
Florida Power and Light - street lights 04717-99403			
Florida Power and Light - landscape lights 10010-31507			
UTILITIES TOTAL	\$3,500	\$367	\$15,600

BUDGET WORKSHEET		The costs incurred for the repair and maintenance of buildings and equipment, including all maintenance and service contracts. Does not include custodial or janitorial services which are recorded under sub-object 34.	
REPAIRS AND MAINTENANCE			
OBJECT CODE 46.000			
DESCRIPTION	ADOPTED FY2017	ACTUAL @ 04/30/17	PROPOSED FY2018
		\$9,788	
Pest control - Shorman's	\$900		\$15,600
Lawn maintenance - Robert Meneses	\$6,300		\$6,300
Tree trimming - Southern Yardscapes	\$1,500		\$2,500
Small equipment, tools and supplies	\$300		\$500
AIA Streetlight maintenance - FDOT MOA	\$2,500		\$2,500
AIA Landscape light maintenance - FDOT MOA	\$0		\$2,500
AIA Landscaping maintenance - FDOT MOA	\$0		\$2,500
Pet Waste Station Supplies	\$0		\$1,000
Miscellaneous expenses	\$800		\$2,000
Emergency Repair Town Hall, Tuscany and 3550			
Sink hole repair \$6,548 - Town Share \$2,182.56			
Tuscany and 3550 Shares \$2,182.56 each			
REPAIRS & MAINTENANCE TOTAL	\$12,300	\$9,788	\$15,600

Town of South Palm Beach

Culture & Recreation

Proposed Budget - FY2018

General Ledger Code/Description	FY2015	FY2016	FY2017	FY2017	FY2018	FY2018	FY2018	variance
	Actual	Actual	Budget	YTD	Department	Town Manager	Town Council	
			Adopted	4/30/2016	Requested	Recommended	Adopted	
001.06.570.34000 CONTRACTUAL SERVICES	\$18,300	\$18,500	\$22,900	\$19,470	\$18,580	\$18,580		-19%
001.06.570.47000 PRINTING AND POSTAGE	\$4,305	\$2,227	\$7,730	\$817	\$1,600	\$1,600		-79%
001.06.570.49000 CULTURAL EXPENSE	\$7,430	\$7,379	\$7,250	\$3,628	\$7,000	\$7,000		-3%
Total Culture & Recreation	\$30,035	\$28,106	\$37,880	\$23,915	\$27,180	\$27,180	\$0	-28%

BUDGET WORKSHEET	Custodial, janitorial, and other services procured independently by contract or agreement with persons, firms, corporations, or other governmental units. Does not include contracts or services which are defined under sub-objects 31, 32, 33, 46, and 47.
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CONTRACTUAL SERVICES
OBJECT CODE 34.000

DESCRIPTION	ADOPTED FY2017	ACTUAL @ 04/30/17	PROPOSED FY2018
Lecture and Music Programs			
Lecture Series - 12 Nights - A and B	\$9,500	\$9,500	\$6,000
6 Speakers at \$500 per night x 12 nights (Reduced from \$750 per lecture in FY 17)			
Music Series - Six nights - C	\$9,000	\$9,000	\$6,000
6 performances at \$1,000 x 6 nights (Reduced from \$1,500 per performance in FY 17)			
Exercise Programs		\$970	
Yoga on Saturdays and Sundays			
\$50 cost per class x 52 weeks (October through September)	\$2,600		\$2,600
\$50 cost per class x 12 weeks (January through April)	\$600		\$600
Tai Chi on Wednesdays	\$600		\$2,080
\$80 for one hour x 26 weeks (December through May)			
Zumba Gold on Fridays	\$600		\$1,300
\$50 cost per class x 26 weeks (December through May)			
CONTRACTUAL SERVICES TOTAL	\$22,900	\$19,470	\$18,580

BUDGET WORKSHEET	Includes current charges and obligations not otherwise classified.		
OTHER CURRENT CHARGES			
OBJECT CODE 49.000			
DESCRIPTION	ADOPTED FY2017	ACTUAL @ 04/30/17	PROPOSED FY2018
		\$3,628.00	
Miscellaneous Expenses			
Piano tuning six events	\$750		\$750
Supplies for special events	\$2,000		\$2,000
Town Flags	\$500		\$500
Special Events			
Memorial Day Celebration	\$1,500		\$3,000
Car Show - February	\$1,500		\$0
Unplanned Event	\$500		\$500
Welcome Wagon	\$300		\$0
Art Show - 3 events	\$200		\$250
Ice Cream Social - 3 events	\$0		\$0
Book Discussion Group - 12 events	\$0		\$0
Casino Bus Trips - # of events varies	\$0		\$0
Wellness Program - 6 events	\$0		\$0
Quest for Knowledge - 12 events	\$0		\$0
OTHER CURRENT CHARGES TOTAL	\$7,250	\$3,628	\$7,000

Town of South Palm Beach
Building and Code Enforcement
Proposed Budget - FY2018

General Ledger Code/Description	FY2015	FY2016	FY2017	FY2017	FY2018	FY2018	FY2018	variance
	Actual	Actual	Budget	YTD	Department	Town Manager	Town Council	
			Adopted	4/30/2017	Requested	Recommended	Adopted	
001.09.513.12000 PAYROLL	\$48,535	\$35,687	\$38,188	\$22,031	\$39,715	\$39,715		4%
001.09.513.21000 PAYROLL TAXES	\$3,712	\$2,730	\$2,921	\$1,657	\$3,038	\$3,038		4%
001.09.513.22000 RETIREMENT CONTRIBUTIONS	\$2,419	\$2,591	\$2,872	\$1,657	\$3,145	\$3,145		10%
001.09.513.23000 LIFE/HEALTH/DISABILITY INSURANCE	\$8,890	\$8,878	\$9,581	\$3,622	\$10,545	\$10,545		10%
001.09.513.24000 WORKERS COMPENSATION	\$345	\$345	\$345	\$0	\$354	\$354		3%
001.09.513.31000 PROFESSIONAL SERVICES	\$67,466	\$64,885	\$68,000	\$81,881	\$80,000	\$80,000		18%
001.09.513.40000 TRAVEL AND PER DIEM	\$0	\$0	\$0	\$0	\$500	\$500	#DIV/0!	
001.09.513.52000 INFORMATION TECHNOLOGY	\$0	\$0	\$3,405	\$0	\$3,500	\$3,500		3%
001.09.513.54000 EDUCATION, DUES & SUBSCRIPTIONS	\$0	\$0	\$0	\$0	\$1,000	\$1,000	#DIV/0!	
Total Building and Code Enforcement	\$131,367	\$115,116	\$125,312	\$110,848	\$141,797	\$141,797	\$0	13%

FY 2016 Audit Restricted Reserve \$227,521 (other source of GF revenue)

BUDGET WORKSHEET	This includes the costs of public transportation, motor pool charges, reimbursements for use of private vehicles, per diem, meals, and incidental travel expenses.		
TRAVEL AND PER DIEM OBJECT CODE 40.000			
DESCRIPTION	ADOPTED FY2017	ACTUAL @ 04/30/17	PROPOSED FY2018
Building and Code Seminars	\$0	\$0	\$500
TRAVEL & PER DIEM TOTAL	\$0	\$0	\$500

BUDGET WORKSHEET		All types of supplies consumed in the conduct of operations. This category may include food, fuel, lubricants, chemicals, laboratory supplies, household items, institutional supplies, computer software, uniforms and other clothing. Also includes recording tapes and transcript production supplies. Does not include materials and supplies unique to		
				Information Technology
				OBJECT CODE 52.000
DESCRIPTION	ADOPTED FY2017	ACTUAL @ 04/30/17	PROPOSED FY2018	
		\$0	\$3,500	
USTI ASYST Software Licenses				
Master Directory	\$195			
Land Management	\$195			
Building Permits	\$395			
Code Enforcement	\$395			
General Gov Names/Property Import	\$750			
USTI ASYST Annual Support				
Master Directory	\$90.00			
Land Management	\$90.00			
Building Permits	\$120.00			
Code Enforcement	\$120.00			
General Gov Names/Property Import	\$375.00			
USTI ASYST Training Service				
Master Directory	\$95			
Land Management	\$195			
Building Permits	\$195			
Code Enforcement	\$195			
INFORMATION TECHNOLOGY TOTAL	\$3,405	\$0	\$3,500	

BUDGET WORKSHEET		Includes books, or sets of books if purchased by set, and not purchases for use by libraries, educational institutions, and other institutions where books and publications constitute capital outlay. This object also includes subscriptions, memberships, professional data costs, and training and educational costs.		
EDUCATION, DUES & SUBSCRIPTIONS OBJECT CODE 54.000				
DESCRIPTION	ADOPTED FY2017	ACTUAL @ 04/30/17	PROPOSED FY2018	
Registration for Seminars or Classes	0	\$0	\$1,000	
EDUCATION, DUES & SUBSCRIPTIONS TOTAL	\$0	\$0	\$1,000	

Town of South Palm Beach

Legal

Proposed Budget - FY2017

General Ledger Code/Description	FY2015	FY2016	FY2017	FY2017	FY2018	FY2018	FY2018	variance
	Actual	Actual	Budget	YTD	Department	Town Manager	Town Council	
			Adopted	4/30/2017	Requested	Recommended	Adopted	
001.07.514.31000 CORPORATE	\$54,172	\$41,079	\$50,000	\$32,484	\$50,000	\$50,000		0%
001.07.514.31001 LABOR	\$20,731	\$48,662	\$23,000	\$44,643	\$20,000	\$20,000		-13%
001.07.514.31002 CODIFICATION	\$2,533	\$3,710	\$13,500	\$1,752	\$9,490	\$9,490		-30%
Total Legal	\$77,436	\$93,451	\$86,500	\$78,879	\$79,490	\$79,490	\$0	-8%

BUDGET WORKSHEET

Legal, medical, dental, engineering, architectural, appraisal, and other services procured by the local unit as independent professional assistance. Includes such financial services as bond rating, etc., where the service received is not directly involved with accounting and/or auditing. Includes fees paid for competency and/or psychiatric evaluations and court appointed attorneys.

**PROFESSIONAL SERVICES
OBJECT CODE 31.000**

DESCRIPTION	ADOPTED FY2017	ACTUAL @ 04/30/17	PROPOSED FY2018
Corporate Counsel - Brad Biggs	\$50,000	\$32,484	\$50,000
NOTE: Moved from Executive Department			
FY 14 \$53,768 actual			
FY15 \$54,172 actual			
FY16 \$41,079 actual			
Labor Counsel - Ward Damon	\$23,000	\$44,643	\$20,000
NOTE: Moved from Public Safety Department			
FY 14 \$13,593			
FY 15 \$19,382			
FY 16 \$48,662			
Special Legal Services			
NOTE: Annual Code Service moved from			
Administration/Finance Department			
Municipal Code Corporation - Annual Service		\$1,752	\$2,500
Municipal Code Corporation - Recodification	\$13,500		\$6,990
PROFESSIONAL SERVICES TOTAL	\$86,500	\$78,879	\$79,490

Town of South Palm Beach

Capital Outlay

Proposed Budget - FY2018

General Ledger Code/Description	FY2015	FY2016	FY2017	FY2017	FY2018	FY2018	FY2018	variance
	Actual	Actual	Budget	YTD	Department	Town Manager	Town Council	
			Adopted	4/30/2016	Requested	Recommended	Adopted	
001.08.580.49000 CONTINGENCIES	\$9,616	\$4,335	\$0	\$0	\$5,000	\$5,000		-100%
001.08.580.62001 INFRASTRUCTURE	\$0	\$24,255	\$85,100	\$5,802	\$2,000	\$2,000		-100%
001.08.580.62010 BUILDING IMPROVEMENTS	\$0	\$29,883	\$63,305	\$17,629	\$6,000,000	\$6,000,000		-100%
001.08.580.64001 VEHICLE EQUIPMENT	\$2,219	\$0	\$0	\$0	\$0	\$0		#DIV/0!
001.08.580.64002 EQUIPMENT	\$33,697	\$2,506	\$29,787	\$2,506	\$27,287	\$27,287		-100%
001.08.580.64004 OFFICE COMPUTERS (PS)	\$2,407	\$0	\$0	\$0	\$0	\$0		#DIV/0!
001.08.580.64008 OFFICE COMPUTERS (ADMIN)	\$581	\$0	\$0	\$0	\$0	\$0		#DIV/0!
001.08.580.64010 POLICE PATROL VEHICLE	\$32,782	\$46,007	\$0	\$0	\$43,000	\$43,000		-100%
001.08.580.64020 REPLACEMENT A/C UNIT	\$8,967	\$0	\$0	\$0	\$0	\$0		#DIV/0!
Total Capital Outlay	\$90,269	\$106,986	\$178,192	\$25,937	\$6,077,287	\$6,077,287		-100%

BUDGET WORKSHEET	Structures and facilities other than buildings such as roads, bridges, curbs, gutters, docks, wharves, fences, landscaping, lighting systems, parking areas, storm drains, athletic fields, etc.
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**INFRASTRUCTURE
OBJECT CODE 62.001**

DESCRIPTION	ADOPTED FY2017	ACTUAL @ 04/30/17	PROPOSED FY2018
		\$ 5,802	
Decorative Street Lights for AIA pedestrian walkway - 20 new walkway LED lights @ \$2,300 each	\$46,000		\$0
Flag Poles for State and Town Flags \$3,200 each - 2 new 24' fiberglass poles, halyard, cleat, truck system, flag cleats, engineering, and no cost permit	\$6,400		\$0
Electronic Messaging Board at Town Hall - Double sided (4) color LED reader board mounted near the turtle sculpture with footers, engineering, signs, wiring, remote control/programming, and labor	\$14,000		\$0
Town Welcome Ground Monument Signs - Two custom signs @ \$7,000 each located at north and south entrances along US A1A in the parkway	\$14,000		\$0
Town Banner brackets (10) for street lights \$95 for 10 lights	\$950		\$500
Town Banners (30) for holiday season and year round display	\$3,750		\$1,500
INFRASTRUCTURE TOTAL	\$85,100	\$ 5,802	\$2,000

BUDGET WORKSHEET	Office buildings, firehouses, garages, jails, zoos, and parks and recreational buildings.
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BUILDING IMPROVEMENTS
OBJECT CODE 62.010

DESCRIPTION	ADOPTED FY2017	ACTUAL @ 04/30/17	PROPOSED FY2018
		\$17,629	
Town Hall Study			
- Engineering/Architectural Structural and Spatial Study to be funded with 2016 budget carry over of \$34,305 and \$15,000 transferred from Executive Contingency to amend project scope	\$34,305 \$15,000		\$0
Town Hall Improvements			
- Flooring Replacement Administration and Police	\$14,000	\$0	\$0
New Town Hall Building Project			\$6,000,000
- Demolition of current and construction of a new Town Hall requiring the issuance of general obligation debt			
BUILDING IMPROVEMENTS TOTAL	\$63,305	\$17,629	\$6,000,000

BUDGET WORKSHEET	Includes motor vehicles, heavy equipment - transportation, other heavy equipment, office furniture and equipment, and other machinery and equipment. Also includes court recording, duplicating, and transcribing equipment.
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EQUIPMENT
OBJECT CODE 64.002

DESCRIPTION	ADOPTED FY2017	ACTUAL @ 04/30/17	PROPOSED FY2018
Office Furniture - desks, tables and chairs	\$6,000	\$0	\$0
Radio replacement (\$56,300 paid over 3 years YR2)	\$18,767		\$18,767
Getac laptop (1)	\$2,520	\$2,506	\$2,520
Office Computer - PD	\$2,500		\$0
Utility gator to maintain Town property and US AIA right-of-way per Maintenance Memorandum of Agreement with FDOT dated February 23, 2006 (Town R # 420)			\$6,000
EQUIPMENT TOTAL	\$29,787	\$2,506	\$27,287

BUDGET WORKSHEET	Includes motor vehicles, heavy equipment - transportation, other heavy equipment, office furniture and equipment, and other machinery and equipment. Also includes court recording, duplicating, and transcribing equipment.
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POLICE PATROL VEHICLES
OBJECT CODE 64.010

DESCRIPTION	ADOPTED FY2017	ACTUAL @ 04/30/17	PROPOSED FY2018
2017 Ford Utility Interceptor AWD EXT. including	\$0		\$33,000
vehicle equipment and fleet graphics			\$10,000
VEHICLE TOTAL	\$0	\$0	\$43,000

Town of South Palm Beach

Sewer Fund

Proposed Budget - FY2018

General Ledger Code/Description	FY2015	FY2016	FY2017	FY2017	FY2018	FY2018	FY2018	variance
	Actual	Actual	Budget	YTD	Department	Town Manager	Town Council	
			Adopted	4/30/2017	Requested	Recommended	Adopted	
Revenues								
401.00.343.00500 SEWER CHARGES	\$316,061	\$311,558	\$379,500	\$391,306	\$430,350	\$430,350		13.4%
401.00.360.00100 MISCELLANEOUS INCOME	\$0	\$0	\$0	\$7,640	\$0	\$0		0.0%
401.00.361.00100 INTEREST INCOME	\$1,814	\$426	\$2,000	\$373	\$2,000	\$2,000		0.0%
401.00.361.00110 INTEREST INCOME - SBA	\$1,382	\$0	\$0	\$0	\$0	\$0		
401.00.369.00300 SETTLEMENTS	\$0	\$16,350	\$0	\$0	\$0	\$0		
401.00.381.00300 APPROPRIATED FUND BALANCE	\$0	\$0	\$0	\$0	\$500,000	\$500,000		
Total Utility Revenues	\$319,257	\$328,334	\$381,500	\$399,319	\$932,350	\$932,350	\$0	144%
Expenditures								
401.09.535.31000 PROFESSIONAL SERVICES	\$0	\$0	\$0	\$0	\$27,000	\$27,000		#DIV/0!
401.09.535.34000 DISPOSAL CHARGES	\$117,382	\$128,864	\$168,930	\$109,268	\$191,486	\$191,486		13.4%
401.09.535.43000 UTILITIES - WATER AND ELECTRIC	\$6,136	\$8,190	\$7,000	\$3,584	\$7,200	\$7,200		2.9%
401.09.535.45001 PROPERTY INSURANCE	\$0	\$0	\$2,750	\$0	\$2,750	\$2,750		0.0%
401.09.535.46000 REPAIRS & MAINTENANCE	\$15,210	\$38,142	\$22,000	\$53,208	\$25,000	\$25,000		13.6%
401.09.535.49000 ADMINISTRATIVE COSTS	\$55,000	\$0	\$0	\$0	\$0	\$0		#DIV/0!
401.09.535.49001 MISCELLANEOUS EXPENSES	\$6,028	\$102	\$3,100	\$136	\$3,100	\$3,100		0.0%
401.09.535.49002 CONTINGENCIES	\$0	\$0	\$15,000	\$2,612	\$15,000	\$15,000		0.0%
401.09.535.59000 DEPRECIATION EXPENSE	\$40,778	\$40,778	\$41,000	\$23,588	\$41,000	\$41,000		0.0%
401.09.535.63000 CAPITAL OUTLAY - INFRASTRUCTURE	\$0	\$0	\$37,472	\$0	\$500,000	\$500,000		1234.3%
401.09.535.64004 RENEWAL AND REPLACEMENT	\$0	\$6,300	\$0	\$0	\$0	\$0		#DIV/0!
401.09.581.91000 INTERFUND TRANSFERS OUT	\$0	\$55,000	\$55,000	\$55,000	\$80,000	\$80,000		45.5%
Total Utility Expenses	\$240,534	\$277,376	\$352,252	\$247,396	\$865,536	\$865,536	\$0	146%
Excess (Revenues)/Expenditures	\$78,723	\$52,340	\$29,248	\$151,923	\$66,814	\$66,814	\$0	
Other Sources/(Uses) - Fund Balance	\$78,723	\$52,340	\$29,248	\$151,923	\$66,814	\$66,814	\$66,814	
Total Operating Budget	\$319,257	\$329,716	\$381,500	\$399,319	\$932,350	\$932,350	\$0	

Current Total Fund Balance: \$1,986,755 as of May 2017

BUDGET WORKSHEET

All interest earned on bank accounts, investments, contracts and notes.

**INTEREST INCOME
REVENUE CODE 361**

DESCRIPTION	ADOPTED FY2017	ACTUAL @ 04/30/17	PROPOSED FY2018
Interest Income	\$2,000	\$373	\$2,000
Interest Income - State Board of Administration	\$0		
INTEREST AND OTHER EARNINGS TOTAL	\$2,000	\$373	\$2,000

BUDGET WORKSHEET	Custodial, janitorial, and other services procured independently by contract or agreement with persons, firms, corporations, or other governmental units. Does not include contracts or services which are defined under sub-objects 31, 32, 33, 46, and 47.
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**DISPOSAL CHARGES
OBJECT CODE 34.000**

DESCRIPTION	ADOPTED FY2017	ACTUAL @ 04/30/17	PROPOSED FY2018
		\$109,268	
City of Lake Worth Regional Sewer 2018 Budget			
- LW O & M Variable Cost	\$118,502		\$140,993
- LW R & R Fixed Cost (reserved capacity 2.974%)	\$8,878		\$8,878
- ECR R & R Cost (reserved capacity 2.974%)	\$19,692		\$27,043
- PBC R & R Cost (reserved capacity 2.974%)	\$21,858		\$14,572
DISPOSAL CHARGES TOTAL	\$168,930	\$109,268	\$191,486

BUDGET WORKSHEET	Electricity, gas, water, waste disposal, and other public utility services.
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UTILITIES - WATER AND ELECTRIC
OBJECT CODE 43.000

DESCRIPTION	ADOPTED FY2017	ACTUAL @ 04/30/17	PROPOSED FY2018
		\$3,584	
Electric Service lift station - FPL 21941-20818	\$6,750		\$6,950
Water service - City of West Palm Beach 5230864610-1	\$250		\$250
UTILITIES - WATER & ELECTRIC TOTAL	\$7,000	\$3,584	\$7,200

BUDGET WORKSHEET	The costs incurred for the repair and maintenance of buildings and equipment, including all maintenance and service contracts. Does not include custodial or janitorial services which are recorded under sub-object 34.
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**REPAIRS AND MAINTENANCE
OBJECT CODE 46.000**

DESCRIPTION	ADOPTED FY2017	ACTUAL @ 04/30/17	PROPOSED FY2018
		\$53,208	
Building Maintenance	\$2,000		\$2,000
- pest control - Tomasello 1906160			
Sewer maintenance	\$10,000		\$10,000
Lift Station maintenance	\$10,000		\$13,000
- Lake Worth, City - \$4800 Interlocal Agreement			
- Xylem - \$5200			
- Generator People \$3,000			
Emergency Repairs Mayfair House and Barbican	\$0		\$0
Lateral Failure and Replacement \$52,000			
Town Share \$26,000			
Mayfair House Share \$13,000			
Barbican Share \$13,000			
REPAIRS AND MAINTENANCE TOTAL	\$22,000	\$53,208	\$25,000

BUDGET WORKSHEET	Reserved for contingent events, conditions or emergencies that are unanticipated.
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CONTINGENCIES OBJECT CODE 49.002			
DESCRIPTION	ADOPTED FY2017	ACTUAL @ 04/30/17	PROPOSED FY2018
Contingencies	\$15,000	\$2,612	\$15,000
CONTINGENCIES TOTAL	\$15,000	\$2,612	\$15,000

BUDGET WORKSHEET	Structures and facilities such as buildings, roads, bridges, curbs, gutters, docks, wharves, fences, landscaping, lighting systems, parking areas, storm drains, athletic fields, etc.
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CAPITAL OUTLAY - INFRASTRUCTURE

OBJECT CODE 63.000

DESCRIPTION	ADOPTED FY2017	ACTUAL @ 04/30/17	PROPOSED FY2018
		\$0	
Lift Station Pump Replacement - purchase one new pump,			
- Purchase 1 new FLYGT submersible pump	\$21,588		
- Labor to remove 2 old and install 2 new pumps	\$1,920		
- Rebuild one pump to store for emergency spare	\$13,964		
Lift Station Monitoring - install SCADA system			\$5,000
Sewer Line & Lateral Repair/Replacement Project			\$500,000
CAPITAL OUTLAY - INFRASTRUCTURE TOTAL	\$37,472	\$0	\$505,000

BUDGET WORKSHEET

Transfers from one fund group of the reporting entity to another, which are not repayable and do not constitute payment or reimbursement for goods provided or services performed. This account represents an expenditure of the disbursing fund, but not an expenditure of the reporting entity as a whole. An entry to this account should have a corresponding entry in the 381 series of accounts in the receiving fund.

INTERFUND TRANSFERS OUT

OBJECT CODE 91.000

DESCRIPTION	ADOPTED FY2017	ACTUAL @ 04/30/17	PROPOSED FY2018
Interfund Transfer - General Fund	\$55,000	\$55,000	\$80,000
Administration cost allocation increased to reflect			
additional time and resources related to projects			
associated with the gravity sewer line and lateral			
repair and replacement project			
INTERFUND TRANSFERS OUT TOTAL	\$55,000	\$55,000	\$80,000