



Town of South Palm Beach

Adopted Budget

Fiscal Year 2012-2013

Town of South Palm Beach
Adopted General Fund Budget
Fiscal Year 2013
Summary

| | FY2012 Budget | Actual @ 05/31/12 | FY2013 Adopted | variance | |
|---------------------------------------|--------------------|----------------------|--------------------|---------------|-------------------|
| | | | | % | dollar |
| Revenues | | | | | |
| Ad-Valorem Taxes | \$1,079,036 | \$1,024,008 | \$1,059,108 | -1.85% | (\$19,928) |
| Franchise Fees | \$104,500 | \$51,605 | \$80,400 | -23.06% | (\$24,100) |
| Utility Taxes | \$127,000 | \$88,374 | \$139,000 | 9.45% | \$12,000 |
| State Shared Revenue | \$177,664 | \$96,758 | \$173,300 | -2.46% | (\$4,364) |
| Licenses & Permits | \$87,200 | \$115,451 | \$112,900 | 29.47% | \$25,700 |
| Charges for Services | \$47,500 | \$55,361 | \$49,700 | 4.63% | \$2,200 |
| Other Revenue | \$20,600 | \$17,616 | \$17,900 | -13.11% | (\$2,700) |
| Total Revenues | \$1,643,500 | \$1,449,171 | \$1,632,308 | -0.68% | (\$11,192) |
| Expenditures | | | | | |
| Legislative | \$30,800 | \$17,028 | \$30,800 | 0.00% | \$0 |
| Executive | \$155,100 | \$101,446 | \$155,100 | 0.00% | \$0 |
| Legal Counsel | \$66,000 | \$38,392 | \$67,000 | 1.52% | \$1,000 |
| Financial/Administrative | \$305,700 | \$206,721 | \$305,700 | 0.00% | \$0 |
| Public Safety | \$951,400 | \$608,168 | \$959,300 | 0.83% | \$7,900 |
| Public Works | \$37,100 | \$5,807 | \$37,100 | 0.00% | \$0 |
| Cultural/Recreation | \$19,500 | \$20,195 | \$24,700 | 26.67% | \$5,200 |
| Street Lighting | \$5,900 | \$2,218 | \$5,500 | -6.78% | (\$400) |
| Capital Outlay | \$130,000 | \$30,039 | \$164,000 | 26.15% | \$34,000 |
| Total Expenditures | \$1,701,500 | \$1,030,014 | \$1,749,200 | 2.80% | \$47,700 |
| Excess Revenues/(Expenditures) | (\$58,000) | \$419,157 | (\$116,892) | -3.48% | (\$58,893) |
| Carry Forward Surplus | \$58,000 | | \$116,892 | | |
| Excess Revenues/(Expenditures) | \$0 | | \$0 | | |

Town of South Palm Beach
Adopted General Fund Revenues
Fiscal Year 2013

| | Actual as of 09/30/11 | Adopted FY2012 | YTD Actual as of 05/31/12 | Adopted FY2013 |
|-----------------------------------|--------------------------|--------------------|------------------------------|--------------------|
| * AD VALOREM TAXES | \$1,178,180 | \$1,079,036 | \$1,024,008 | \$1,059,108 |
| NEW LOCAL OPTION GAS TAX | \$3,279 | \$3,000 | \$1,414 | \$2,400 |
| LOCAL OPTION GAS TAX | \$6,271 | \$6,600 | \$3,027 | \$5,000 |
| FRANCHISE FEES - ELECTRICITY | \$94,939 | \$90,000 | \$46,507 | \$70,000 |
| FRANCHISE FEES - GAS | \$1,636 | \$6,000 | \$0 | \$1,200 |
| FRANCHISE FEES - SOLID WASTE | \$14,809 | \$8,500 | \$5,098 | \$9,200 |
| UTILITY TAXES - ELECTRICITY | \$114,819 | \$91,000 | \$64,801 | \$97,000 |
| UTILITY TAXES - WATER | \$35,725 | \$31,400 | \$19,542 | \$36,000 |
| UTILITY TAXES - GAS | \$8,219 | \$4,600 | \$4,031 | \$6,000 |
| COMMUNICATIONS SERVICE TAXES | \$63,373 | \$58,184 | \$28,853 | \$54,000 |
| LOCAL BUSINESS TAX RECEIPT | \$10,013 | \$8,700 | \$8,270 | \$10,200 |
| BUILDING PERMITS | \$76,790 | \$77,500 | \$102,976 | \$96,000 |
| REINSPECTION FEES | \$5,700 | \$0 | \$3,635 | \$5,700 |
| STATE REVENUE SHARING | \$32,928 | \$33,200 | \$21,822 | \$33,200 |
| MOTOR FUEL TAX REBATE | \$426 | \$200 | \$425 | \$300 |
| ALCOHOLIC BEVERAGE LICENSES | \$636 | \$180 | \$636 | \$400 |
| HALF CENT SALES TAX | \$94,140 | \$76,300 | \$40,581 | \$78,000 |
| COUNTY BUSINESS TAX RECEIPTS | \$1,015 | \$1,000 | \$569 | \$1,000 |
| POLICE TRAINING | \$570 | \$400 | \$337 | \$300 |
| SPECIAL DETAIL POLICE | \$2,030 | \$2,000 | \$4,206 | \$2,000 |
| SEWER ADMINISTRATIVE FEE | \$25,000 | \$25,000 | \$25,000 | \$25,000 |
| CULTURE & RECREATION | \$28,870 | \$20,500 | \$26,155 | \$22,700 |
| TRAFFIC VIOLATIONS | \$710 | \$500 | \$460 | \$600 |
| FINES & FORFEITURES | \$13,740 | \$8,500 | \$3,242 | \$4,000 |
| MISCELLANEOUS INCOME | \$15,744 | \$6,000 | \$10,442 | \$8,500 |
| PAVER PROJECT | \$200 | \$0 | \$100 | \$0 |
| INTEREST INCOME | \$3,859 | \$3,200 | \$1,753 | \$2,500 |
| GRANTS | \$1,000 | \$2,000 | \$1,281 | \$2,000 |
| Total General Fund Revenue | \$1,834,619 | \$1,643,500 | \$1,449,171 | \$1,632,308 |

* FY2013 based on taxable value of \$258,222,553 and Adopted millage rate of 4.3174

Town of South Palm Beach

Adopted Legislative Budget

Fiscal Year 2013

| | Actual as of 09/30/11 | Adopted FY2012 | YTD Actual as of 05/31/12 | Adopted FY2013 |
|---------------------------------------|--------------------------|-------------------|------------------------------|-------------------|
| COMMISSION COMPENSATION | \$14,750 | \$15,000 | \$9,833 | \$15,000 |
| PAYROLL TAXES | \$1,128 | \$1,100 | \$752 | \$1,100 |
| OTHER PROFESSIONAL COSTS | \$543 | \$3,500 | \$579 | \$3,500 |
| DISCRETIONARY | \$1,958 | \$1,500 | \$712 | \$1,500 |
| EDUCATION & TRAINING | \$5,529 | \$6,000 | \$2,396 | \$6,000 |
| DUES & SUBSCRIPTIONS | \$2,762 | \$3,700 | \$2,755 | \$3,700 |
| Total Legislative Expenditures | \$26,670 | \$30,800 | \$17,028 | \$30,800 |

Town of South Palm Beach

Adopted Executive Budget

Fiscal Year 2013

| | Actual as of 09/30/11 | Adopted FY2012 | YTD Actual as of 05/31/12 | Adopted FY2013 |
|-------------------------------------|--------------------------|-------------------|------------------------------|-------------------|
| TOWN MANAGER | \$105,950 | \$105,900 | \$70,401 | \$105,900 |
| PAYROLL TAXES | \$8,316 | \$8,100 | \$5,596 | \$8,400 |
| DEFERRED INCOME PLAN | \$12,985 | \$13,300 | \$9,185 | \$13,300 |
| RETIREMENT CONTRIBUTIONS | \$13,519 | \$7,500 | \$4,007 | \$7,200 |
| LIFE/HEALTH/DISABILITY INS | \$9,175 | \$10,100 | \$6,293 | \$10,100 |
| VEHICLE ALLOWANCE | \$5,100 | \$5,100 | \$3,400 | \$5,100 |
| MISCELLANEOUS | \$0 | \$300 | \$0 | \$300 |
| EDUCATION & TRAINING | \$3,841 | \$3,200 | \$1,297 | \$3,200 |
| DUES & SUBSCRIPTIONS | \$1,429 | \$1,600 | \$1,268 | \$1,600 |
| Total Executive Expenditures | \$160,316 | \$155,100 | \$101,446 | \$155,100 |

Town of South Palm Beach

Adopted Legal Counsel Budget

Fiscal Year 2013

| | Actual as of 09/30/11 | Adopted FY2012 | YTD Actual as of 05/31/12 | Adopted FY2013 |
|---------------------------------|--------------------------|-------------------|------------------------------|-------------------|
| LEGAL COUNSEL | \$58,104 | \$65,000 | \$37,314 | \$65,000 |
| LEGAL NOTICES | \$2,237 | \$1,000 | \$1,078 | \$2,000 |
| Total Legal Expenditures | \$60,341 | \$66,000 | \$38,392 | \$67,000 |

Town of South Palm Beach
Adopted Financial/Administrative Budget
Fiscal Year 2013

| | Actual as of 09/30/11 | Adopted FY2012 | YTD Actual as of 05/31/12 | Adopted FY2013 |
|--|--------------------------|-------------------|------------------------------|-------------------|
| SALARIES - FINANCIAL & ADMINISTRATIVE | \$104,149 | \$105,400 | \$70,110 | \$105,400 |
| TEMPORARY HELP | \$0 | \$600 | \$0 | \$1,000 |
| PAYROLL TAXES | \$7,873 | \$8,000 | \$5,434 | \$8,000 |
| DEFERRED INCOME PLAN | \$3,098 | \$3,100 | \$2,058 | \$3,100 |
| RETIREMENT CONTRIBUTIONS | \$12,199 | \$5,800 | \$3,867 | \$6,000 |
| LIFE/HEALTH/DISABILITY INS | \$18,082 | \$19,400 | \$12,760 | \$19,400 |
| WORKER'S COMPENSATION | \$567 | \$800 | \$471 | \$800 |
| AUDITING | \$25,000 | \$26,000 | \$26,000 | \$25,000 |
| ACCOUNTING SERVICES | \$37,937 | \$34,000 | \$25,017 | \$38,000 |
| MISCELLANEOUS SERVICES | \$2,721 | \$4,200 | \$3,558 | \$4,200 |
| TRAVEL & PER DIEM | \$901 | \$1,000 | \$628 | \$1,000 |
| TELEPHONE | \$3,291 | \$4,000 | \$965 | \$2,500 |
| POSTAGE | \$1,991 | \$2,800 | \$1,182 | \$2,400 |
| WATER & SEWER | \$2,778 | \$2,400 | \$2,125 | \$2,400 |
| ELECTRICITY | \$10,249 | \$12,000 | \$5,319 | \$12,000 |
| COPIER EXPENSE | \$433 | \$1,000 | \$194 | \$1,000 |
| GENERAL LIABILITY INSURANCE | \$12,799 | \$17,800 | \$11,744 | \$17,000 |
| PROPERTY INSURANCE | \$9,669 | \$19,500 | \$11,274 | \$22,500 |
| FLOOD INSURANCE | \$1,113 | \$1,200 | \$1,212 | \$1,200 |
| BUILDING MAINTENANCE | \$7,823 | \$8,000 | \$4,393 | \$8,000 |
| GROUNDS MAINTENANCE | \$4,451 | \$4,000 | \$5,437 | \$0 |
| EQUIPMENT MAINTENANCE | \$2,571 | \$3,000 | \$1,737 | \$3,000 |
| MISCELLANEOUS EXPENSES | \$2,501 | \$4,000 | \$1,635 | \$4,000 |
| ELECTION FEES | \$120 | \$200 | \$60 | \$200 |
| ELECTION EXPENSE | \$5,286 | \$4,200 | \$0 | \$4,200 |
| CODING ORDINANCE | \$1,769 | \$2,500 | \$1,521 | \$2,500 |
| OFFICE SUPPLIES/EXPENSE | \$2,444 | \$4,000 | \$1,450 | \$3,500 |
| COMPUTER EXPENSE | \$6,853 | \$4,800 | \$5,098 | \$5,400 |
| EDUCATION & TRAINING | \$200 | \$1,200 | \$870 | \$1,200 |
| DUES & SUBSCRIPTIONS | \$833 | \$800 | \$602 | \$800 |
| Total Financial/Administrative Expenditures | \$289,700 | \$305,700 | \$206,721 | \$305,700 |

Town of South Palm Beach

Adopted Public Safety Budget

Fiscal Year 2013

| | Actual as of 09/30/11 | Adopted FY2012 | YTD Actual as of 05/31/12 | Adopted FY2013 |
|---|--------------------------|-------------------|------------------------------|-------------------|
| SALARIES | \$540,284 | \$553,700 | \$357,504 | \$553,700 |
| SALARIES - SPECIAL DETAIL | \$2,170 | \$2,500 | \$4,416 | \$2,500 |
| OVERTIME | \$7,310 | \$12,000 | \$3,501 | \$12,000 |
| PAYROLL TAXES | \$39,023 | \$39,600 | \$26,171 | \$39,600 |
| PAYROLL TAXES - SPECIAL DETAIL | \$0 | \$80 | \$338 | \$100 |
| RETIREMENT CONTRIBUTIONS | \$108,207 | \$70,500 | \$40,930 | \$70,500 |
| LIFE/HEALTH/DISABILITY INS | \$96,900 | \$98,720 | \$62,146 | \$99,000 |
| WORKER'S COMPENSATION | \$12,490 | \$16,500 | \$8,812 | \$17,500 |
| BUILDING CODE ADMINISTRATION | \$55,336 | \$57,500 | \$34,058 | \$57,500 |
| DISPATCH SERVICES | \$51,820 | \$54,000 | \$40,109 | \$54,600 |
| HURRICANE MISCELLANEOUS EXPENSES | \$2,307 | \$3,500 | \$1,500 | \$3,500 |
| TELEPHONE | \$619 | \$1,500 | \$443 | \$1,500 |
| * RADIO EXPENSE | \$3,040 | \$3,000 | \$1,873 | \$6,500 |
| VEHICLE INSURANCE | \$2,064 | \$3,200 | \$2,266 | \$3,200 |
| VEHICLE EXPENSE | \$5,647 | \$5,500 | \$3,537 | \$5,500 |
| MISCELLANEOUS EXPENSE | \$188 | \$600 | \$45 | \$600 |
| OFFICE SUPPLIES/EXPENSE | \$1,034 | \$1,000 | \$429 | \$1,000 |
| FUEL | \$16,917 | \$16,500 | \$13,339 | \$16,500 |
| ** COMPUTER EXPENSE | \$2,638 | \$2,500 | \$2,088 | \$4,000 |
| *** UNIFORMS & EQUIPMENT | \$3,879 | \$2,700 | \$2,112 | \$3,700 |
| OPERATING SUPPLIES | \$245 | \$300 | \$0 | \$300 |
| EDUCATION & TRAINING | \$2,868 | \$5,000 | \$2,304 | \$5,000 |
| DUES & SUBSCRIPTIONS | \$696 | \$1,000 | \$249 | \$1,000 |
| Total Public Safety Expenditures | \$955,681 | \$951,400 | \$608,168 | \$959,300 |

* Increased \$3,500 for radio air cards and user agreement maintenance - PBC (LEX) Information Sharing System

** Increased \$1,500 for report management system license agreement

*** Increased \$1,000 for replacement ballistic vests

Town of South Palm Beach

Adopted Public Works Budget

Fiscal Year 2013

| | Actual as of 09/30/11 | Adopted FY2012 | YTD Actual as of 05/31/12 | Adopted FY2013 |
|--|--------------------------|-------------------|------------------------------|-------------------|
| SALARIES - PUBLIC WORKS | \$37,777 | \$27,500 | \$2,892 | \$14,000 |
| PAYROLL TAXES | \$2,847 | \$1,900 | \$79 | \$1,100 |
| RETIREMENT CONTRIBUTIONS | \$3,275 | \$1,200 | \$76 | \$0 |
| LIFE/HEALTH/DISABILITY INS | \$1,725 | \$0 | \$0 | \$0 |
| WORKER'S COMPENSATION | \$1,702 | \$800 | \$807 | \$1,200 |
| CONTRACT LABOR | \$0 | \$2,000 | \$625 | \$8,500 |
| VEHICLE ALLOWANCE | \$562 | \$650 | \$50 | \$0 |
| ELECTRICITY | \$1,284 | \$2,550 | \$1,277 | \$2,700 |
| FUEL | \$0 | \$200 | \$0 | \$3,000 |
| UNIFORMS & EQUIPMENT | \$0 | \$300 | \$0 | \$2,600 |
| GROUNDS MAINTENANCE | \$0 | \$0 | \$0 | \$4,000 |
| Total Public Works Expenditures | \$49,172 | \$37,100 | \$5,807 | \$37,100 |

Town of South Palm Beach
Adopted Culture/Recreation Budget
Fiscal Year 2013

| | Actual as of 09/30/11 | Adopted FY2012 | YTD Actual as of 05/31/12 | Adopted FY2013 |
|---|--------------------------|-------------------|------------------------------|-------------------|
| LECTURE | \$25,350 | \$16,500 | \$17,000 | \$19,500 |
| PRINTING | \$34 | \$1,000 | \$1,634 | \$1,800 |
| * MISCELLANEOUS | \$396 | \$400 | \$0 | \$1,400 |
| CULTURAL EXPENSE | \$3,426 | \$1,600 | \$1,561 | \$2,000 |
| Total Cultural/Recreation Expenditures | \$29,206 | \$19,500 | \$20,195 | \$24,700 |

* Increased \$1,000 for printing Spot Light newsletter

Town of South Palm Beach

Adopted Street Lighting Budget

Fiscal Year 2013

| | Actual as of 09/30/11 | Adopted FY2012 | YTD Actual as of 05/31/12 | Adopted FY2013 |
|---|--------------------------|-------------------|------------------------------|-------------------|
| STREET LIGHTS | \$3,175 | \$4,400 | \$1,531 | \$4,000 |
| REPAIRS & MAINTENANCE | \$0 | \$1,500 | \$687 | \$1,500 |
| Total Street Lighting Expenditures | \$3,175 | \$5,900 | \$2,218 | \$5,500 |

Town of South Palm Beach

Adopted Capital Outlay Budget

Fiscal Year 2013

| | Actual as of 09/30/11 | Adopted FY2012 | YTD Actual as of 05/31/12 | Adopted FY2013 |
|--|--------------------------|-------------------|------------------------------|-------------------|
| CONTINGENCIES | \$6,463 | \$15,000 | \$1,952 | \$15,000 |
| DESIGN PHASE - BEACH NOURISHMENT | \$54,266 | \$70,000 | \$0 | \$62,000 |
| VEHICLE EQUIPMENT | \$0 | \$2,000 | \$571 | \$2,000 |
| POLICE EQUIPMENT (GRANTS) | \$1,117 | \$2,000 | \$1,269 | \$2,000 |
| OFFICE COMPUTERS (PSD) | \$530 | \$1,500 | \$0 | \$1,500 |
| OFFICE COMPUTERS (ADMIN) | \$0 | \$2,000 | \$688 | \$2,000 |
| POLICE PATROL VEHICLE | \$0 | \$31,000 | \$25,559 | \$0 |
| REPLACEMENT A/C UNIT | \$3,651 | \$6,500 | \$0 | \$6,500 |
| RADIO MODIFICATIONS - DISPATCH | \$3,654 | \$0 | \$0 | \$0 |
| OFFICE COPIER | \$0 | \$0 | \$0 | \$6,500 |
| COMPUTER SERVER/SOFTWARE/INSTALLATION | \$0 | \$0 | \$0 | \$8,500 |
| COUNCIL ROOM CHAIRS (130) | \$0 | \$0 | \$0 | \$26,000 |
| COUNCIL ROOM VIDEO & AUDIO ENHANCEMEN | \$0 | \$0 | \$0 | \$12,000 |
| TOWN HALL BUILDING IMPROVEMENTS | \$0 | \$0 | \$0 | \$20,000 |
| Total Capital Outlay Expenditures | \$69,681 | \$130,000 | \$30,039 | \$164,000 |

Capital Asset Schedule

| | |
|------------------------------------|----------|
| 2013-14 Replacement - Vehicle #693 | \$32,000 |
| 2014-15 Replacement - Vehicle #694 | \$33,000 |
| 2014-15 Replacement - Vehicle #689 | \$31,000 |
| 2015-16 Replacement - Vehicle #680 | \$13,500 |

Town of South Palm Beach
Adopted Sewer Fund Budget
Fiscal Year 2013

| | Actual as of 09/30/11 | Adopted FY2012 | YTD Actual as of 05/31/12 | Adopted FY2013 |
|---------------------------------------|--------------------------|-------------------|------------------------------|-------------------|
| Sewer Fund Revenues | | | | |
| SEWER CHARGES | \$287,512 | \$288,000 | \$294,293 | \$294,900 |
| INTEREST INCOME | \$3,753 | \$3,500 | \$620 | \$800 |
| Total Sewer Fund Revenues | \$291,265 | \$291,500 | \$294,912 | \$295,700 |
| Sewer Fund Expenditures | | | | |
| DISPOSAL CHARGES | \$145,880 | \$130,000 | \$98,678 | \$145,000 |
| ELECTRICITY | \$4,085 | \$5,500 | \$2,577 | \$4,700 |
| PROPERTY INSURANCE | \$2,800 | \$4,000 | \$0 | \$3,000 |
| BUILDING MAINTENANCE | \$284 | \$2,000 | \$226 | \$2,000 |
| SEWER MAINTENANCE | \$325 | \$7,000 | \$39 | \$7,000 |
| LIFT STATION MAINTENANCE | \$8,693 | \$12,000 | \$2,911 | \$10,000 |
| ADMINISTRATIVE COSTS | \$25,000 | \$25,000 | \$25,000 | \$25,000 |
| MISCELLANEOUS EXPENSE | \$2,744 | \$2,000 | \$2 | \$2,000 |
| CONTINGENCIES | \$31,393 | \$28,500 | \$19,525 | \$28,500 |
| DEPRECIATION EXPENSE | \$40,363 | \$40,000 | \$0 | \$40,000 |
| RENEWAL & REPLACEMENT | \$0 | \$18,000 | \$0 | \$18,000 |
| MISCELLANEOUS | \$0 | \$17,500 | \$0 | \$10,500 |
| Total Sewer Fund Expenditures | \$261,567 | \$291,500 | \$148,957 | \$295,700 |
| Total Revenues | \$291,265 | \$291,500 | \$294,912 | \$295,700 |
| Total Expenditures | \$261,567 | \$291,500 | \$148,957 | \$295,700 |
| Excess Revenues/(Expenditures) | \$29,698 | \$0 | \$145,955 | \$0 |