



# **Town of South Palm Beach**

**Adopted Budget  
Fiscal Year 2013-2014**

**Town of South Palm Beach  
Adopted General Fund Budget  
Fiscal Year 2014  
Summary**

	<b>FY2013 Budget</b>	<b>Actual @ 07/31/13</b>	<b>FY2014 Adopted</b>	<b>variance</b>	
				<b>%</b>	<b>dollar</b>
<b>Revenues</b>					
Ad-Valorem Taxes	\$1,059,108	\$1,079,591	\$1,064,057	0.47%	\$4,949
Franchise Fees	\$80,400	\$78,344	\$96,200	19.65%	\$15,800
Utility Taxes	\$139,000	\$114,079	\$128,300	-7.70%	(\$10,700)
State Shared Revenue	\$173,300	\$126,993	\$177,500	2.42%	\$4,200
Licenses & Permits	\$112,900	\$143,624	\$133,200	17.98%	\$20,300
Charges for Services	\$49,700	\$54,140	\$82,500	66.00%	\$32,800
Other Revenue	\$17,900	\$23,601	\$22,043	23.15%	\$4,143
<b>Total Revenues</b>	<b>\$1,632,308</b>	<b>\$1,620,372</b>	<b>\$1,703,800</b>	<b>4.38%</b>	<b>\$71,492</b>
<b>Expenditures</b>					
Legislative	\$30,800	\$20,327	\$30,800	0.00%	\$0
Executive	\$155,100	\$126,241	\$169,000	8.96%	\$13,900
Legal Counsel	\$67,000	\$34,333	\$42,000	-37.31%	(\$25,000)
Financial/Administrative	\$305,700	\$251,853	\$317,100	3.73%	\$11,400
Public Safety	\$959,300	\$782,565	\$1,015,400	5.85%	\$56,100
Public Works	\$37,100	\$21,819	\$36,100	-2.70%	(\$1,000)
Cultural/Recreation	\$24,700	\$24,137	\$27,400	10.93%	\$2,700
Street Lighting	\$5,500	\$4,995	\$4,000	-27.27%	(\$1,500)
Capital Outlay	\$102,000	\$26,392	\$89,000	-12.75%	(\$13,000)
Beach Renourishment Project	\$62,000	\$0	\$62,000	0.00%	\$0
<b>Total Expenditures</b>	<b>\$1,749,200</b>	<b>\$1,292,661</b>	<b>\$1,792,800</b>	<b>2.49%</b>	<b>\$43,600</b>
<b>Excess Revenues/(Expenditures)</b>	<b>(\$116,892)</b>	<b>\$327,711</b>	<b>(\$89,000)</b>	<b>1.89%</b>	<b>\$27,892</b>
<b>Fund Balance Appropriations/(Reserves)</b>	<b>\$116,892</b>	<b>(\$327,711)</b>	<b>\$89,000</b>		
<b>Excess Revenues/(Expenditures)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		

# Town of South Palm Beach

## Adopted General Fund Revenues

### Fiscal Year 2014

	Actual @ 09/30/12	Adopted FY2013	YTD Actual @ 07/31/13	Adopted FY2014
* AD VALOREM TAXES	\$1,074,815	\$1,059,108	\$1,079,591	\$1,064,057
NEW LOCAL OPTION GAS TAX	\$2,371	\$2,400	\$1,781	\$2,400
LOCAL OPTION GAS TAX	\$5,091	\$5,000	\$3,874	\$5,100
FRANCHISE FEES - ELECTRICITY	\$90,316	\$70,000	\$66,262	\$82,500
FRANCHISE FEES - GAS	\$0	\$1,200	\$7,859	\$4,500
FRANCHISE FEES - SOLID WASTE	\$9,571	\$9,200	\$4,223	\$9,200
UTILITY TAXES - ELECTRICITY	\$112,425	\$97,000	\$82,577	\$88,500
UTILITY TAXES - WATER	\$38,298	\$36,000	\$27,231	\$36,000
UTILITY TAXES - GAS	\$5,432	\$6,000	\$4,270	\$3,800
COMMUNICATIONS SERVICE TAXES	\$53,558	\$54,000	\$38,031	\$51,600
LOCAL BUSINESS TAX RECEIPT	\$11,868	\$10,200	\$7,882	\$10,600
BUILDING PERMITS	\$156,724	\$96,000	\$128,418	\$115,600
REINSPECTION FEES	\$6,750	\$5,700	\$4,616	\$5,500
STATE REVENUE SHARING	\$32,937	\$33,200	\$26,358	\$31,800
MOTOR FUEL TAX REBATE	\$538	\$300	\$538	\$500
ALCOHOLIC BEVERAGE LICENSES	\$636	\$400	\$636	\$600
HALF CENT SALES TAX	\$76,769	\$78,000	\$55,775	\$85,500
COUNTY BUSINESS TAX RECEIPTS	\$703	\$1,000	\$2,708	\$1,500
POLICE TRAINING	\$587	\$300	\$839	\$700
SPECIAL DETAIL POLICE	\$4,416	\$2,000	\$5,460	\$2,500
SEWER ADMINISTRATIVE FEE	\$25,000	\$25,000	\$25,000	\$55,000
CULTURE & RECREATION	\$26,155	\$22,700	\$23,680	\$25,000
TRAFFIC VIOLATIONS	\$660	\$600	\$725	\$600
FINES & FORFEITURES	\$6,866	\$4,000	\$5,769	\$6,500
MISCELLANEOUS INCOME	\$24,184	\$8,500	\$12,708	\$10,743
PAVER PROJECT	\$100	\$0	\$200	\$0
INTEREST INCOME	\$1,576	\$2,500	\$3,080	\$2,500
GRANTS	\$1,281	\$2,000	\$281	\$1,000
<b>Total General Fund Revenue</b>	<b>\$1,769,626</b>	<b>\$1,632,308</b>	<b>\$1,620,372</b>	<b>\$1,703,800</b>

\* FY2014 based on taxable value of \$259,429,166 and Adopted millage rate of 4.3174

# Town of South Palm Beach

## Adopted Legislative Budget

Fiscal Year 2014

	<b>Actual @ 09/30/12</b>	<b>Adopted FY2013</b>	<b>YTD Actual @ 07/31/13</b>	<b>Adopted FY2014</b>
COMMISSION COMPENSATION	\$14,833	\$15,000	\$12,500	\$15,000
PAYROLL TAXES	\$1,135	\$1,100	\$956	\$1,100
OTHER PROFESSIONAL COSTS	\$579	\$3,500	\$906	\$3,500
DISCRETIONARY	\$2,212	\$1,500	\$3,187	\$1,500
EDUCATION & TRAINING	\$6,420	\$6,000	\$653	\$6,000
DUES & SUBSCRIPTIONS	\$2,755	\$3,700	\$2,124	\$3,700
<b>Total Legislative Expenditures</b>	<b>\$27,935</b>	<b>\$30,800</b>	<b>\$20,327</b>	<b>\$30,800</b>

# Town of South Palm Beach

## Adopted Executive Budget

Fiscal Year 2014

	Actual @ 09/30/12	Adopted FY2013	YTD Actual @ 07/31/13	Adopted FY2014
TOWN MANAGER	\$106,241	\$105,900	\$86,343	\$105,900
PAYROLL TAXES	\$8,451	\$8,400	\$6,882	\$8,400
DEFERRED INCOME PLAN	\$13,691	\$13,300	\$10,855	\$13,300
RETIREMENT CONTRIBUTIONS	\$6,312	\$7,200	\$6,623	\$19,400
LIFE/HEALTH/DISABILITY INS	\$8,100	\$10,100	\$7,836	\$9,800
VEHICLE ALLOWANCE	\$5,100	\$5,100	\$4,250	\$5,100
MISCELLANEOUS	\$0	\$300	\$21	\$300
EDUCATION & TRAINING	\$3,989	\$3,200	\$2,136	\$5,500
DUES & SUBSCRIPTIONS	\$1,268	\$1,600	\$1,295	\$1,300
<b>Total Executive Expenditures</b>	<b>\$153,152</b>	<b>\$155,100</b>	<b>\$126,241</b>	<b>\$169,000</b>

# Town of South Palm Beach

## Adopted Legal Counsel Budget

Fiscal Year 2014

	<b>Actual @ 09/30/12</b>	<b>Adopted FY2013</b>	<b>YTD Actual @ 07/31/13</b>	<b>Adopted FY2014</b>
*LEGAL COUNSEL	\$61,244	\$65,000	\$33,485	\$40,000
LEGAL NOTICES	\$3,068	\$2,000	\$848	\$2,000
<b>Total Legal Expenditures</b>	<b>\$64,311</b>	<b>\$67,000</b>	<b>\$34,333</b>	<b>\$42,000</b>

\*FY2014 reflects a \$25,000 reallocation to the Public Safety Department for Police Union expenses

**Town of South Palm Beach**  
**Adopted Financial/Administrative Budget**  
**Fiscal Year 2014**

	<b>Actual @ 09/30/12</b>	<b>Adopted FY2013</b>	<b>YTD Actual @ 07/31/13</b>	<b>Adopted FY2014</b>
SALARIES - FINANCIAL & ADMINISTRATIVE	\$106,552	\$105,400	\$89,192	\$117,600
TEMPORARY HELP	\$0	\$1,000	\$0	\$400
PAYROLL TAXES	\$8,042	\$8,000	\$6,742	\$8,700
DEFERRED INCOME PLAN	\$3,106	\$3,100	\$2,525	\$3,100
RETIREMENT CONTRIBUTIONS	\$5,980	\$6,000	\$5,897	\$14,000
LIFE/HEALTH/DISABILITY INS	\$16,168	\$19,400	\$15,784	\$18,600
WORKER'S COMPENSATION	\$673	\$800	\$861	\$800
AUDITING	\$26,000	\$25,000	\$19,000	\$19,500
ACCOUNTING SERVICES	\$37,592	\$38,000	\$28,830	\$34,000
MISCELLANEOUS SERVICES	\$5,153	\$4,200	\$909	\$4,000
TRAVEL & PER DIEM	\$1,391	\$1,000	\$436	\$1,000
TELEPHONE	\$1,653	\$2,500	\$1,194	\$2,300
POSTAGE	\$1,711	\$2,400	\$1,612	\$2,400
WATER & SEWER	\$5,563	\$2,400	\$2,781	\$2,800
ELECTRICITY	\$10,446	\$12,000	\$7,623	\$12,000
COPIER EXPENSE	\$454	\$1,000	\$319	\$600
GENERAL LIABILITY INSURANCE	\$15,549	\$17,000	\$18,303	\$18,500
PROPERTY INSURANCE	\$12,797	\$22,500	\$14,827	\$22,500
FLOOD INSURANCE	\$1,212	\$1,200	\$1,340	\$1,400
BUILDING MAINTENANCE	\$7,743	\$8,000	\$9,980	\$8,000
EQUIPMENT MAINTENANCE	\$3,681	\$3,000	\$4,113	\$4,000
MISCELLANEOUS EXPENSES	\$2,301	\$4,000	\$1,730	\$3,000
ELECTION FEES	\$60	\$200	\$90	\$200
ELECTION EXPENSE	\$0	\$4,200	\$0	\$4,200
CODING ORDINANCE	\$3,890	\$2,500	\$3,401	\$2,500
OFFICE SUPPLIES/EXPENSE	\$3,356	\$3,500	\$4,205	\$3,500
COMPUTER EXPENSE	\$7,932	\$5,400	\$8,492	\$5,500
EDUCATION & TRAINING	\$870	\$1,200	\$847	\$1,200
FEES & SUBSCRIPTIONS	\$1,112	\$800	\$819	\$800
<b>Total Financial/Administrative Expenditures</b>	<b>\$290,988</b>	<b>\$305,700</b>	<b>\$251,853</b>	<b>\$317,100</b>

# Town of South Palm Beach

## Adopted Public Safety Budget

### Fiscal Year 2014

	Actual @ 09/30/12	Adopted FY2013	YTD Actual @ 07/31/13	Adopted FY2014
SALARIES	\$543,854	\$553,700	\$445,717	\$555,200
SALARIES - SPECIAL DETAIL	\$4,416	\$2,500	\$5,740	\$2,500
OVERTIME	\$6,646	\$12,000	\$5,933	\$9,000
PAYROLL TAXES	\$38,975	\$39,700	\$33,788	\$42,500
RETIREMENT CONTRIBUTIONS	\$65,089	\$70,500	\$61,396	\$92,000
LIFE/HEALTH/DISABILITY INS	\$79,066	\$99,000	\$73,007	\$99,800
WORKER'S COMPENSATION	\$11,974	\$17,500	\$13,493	\$14,500
* LEGAL EXPENSES	\$0	\$0	\$0	\$25,000
BUILDING CODE ADMINISTRATION	\$59,054	\$57,500	\$45,895	\$60,600
DISPATCH SERVICES	\$53,478	\$54,600	\$54,708	\$55,800
HURRICANE MISCELLANEOUS EXPENSE	\$1,500	\$3,500	\$2,417	\$3,500
TELEPHONE	\$762	\$1,500	\$575	\$1,200
RADIO EXPENSE	\$2,889	\$6,500	\$3,580	\$6,500
VEHICLE INSURANCE	\$2,930	\$3,200	\$3,350	\$4,000
VEHICLE EXPENSE	\$9,005	\$5,500	\$5,058	\$7,900
MISCELLANEOUS EXPENSE	\$430	\$600	\$1,218	\$600
OFFICE SUPPLIES/EXPENSE	\$895	\$1,000	\$772	\$1,000
FUEL	\$20,298	\$16,500	\$15,115	\$20,200
COMPUTER EXPENSE	\$3,086	\$4,000	\$2,814	\$4,000
UNIFORMS & EQUIPMENT	\$2,747	\$3,700	\$3,978	\$4,000
OPERATING SUPPLIES	\$59	\$300	\$299	\$300
EDUCATION & TRAINING	\$3,214	\$5,000	\$3,069	\$4,500
DUES & SUBSCRIPTIONS	\$414	\$1,000	\$644	\$800
<b>Total Public Safety Expenditures</b>	<b>\$910,780</b>	<b>\$959,300</b>	<b>\$782,565</b>	<b>\$1,015,400</b>

\*Police Union expenses



# Town of South Palm Beach

## Adopted Public Works Budget

Fiscal Year 2014

	Actual @ 09/30/12	Adopted FY2013	YTD Actual @ 07/31/13	Adopted FY2014
SALARIES - PUBLIC WORKS	\$4,876	\$14,000	\$8,326	\$16,800
PAYROLL TAXES	\$377	\$1,100	\$637	\$1,300
WORKER'S COMPENSATION	\$807	\$1,200	\$0	\$1,200
CONTRACT LABOR	\$625	\$8,500	\$0	\$6,000
ELECTRICITY	\$2,943	\$2,700	\$1,622	\$2,800
GROUNDS MAINTENANCE	\$10,226	\$4,000	\$11,234	\$8,000
FUEL	\$0	\$3,000	\$0	\$0
UNIFORMS & EQUIPMENT	\$0	\$2,600	\$0	\$0
<b>Total Public Works Expenditures</b>	<b>\$19,854</b>	<b>\$37,100</b>	<b>\$21,819</b>	<b>\$36,100</b>

# Town of South Palm Beach

## Adopted Culture/Recreation Budget Fiscal Year 2014

	Actual @ 09/30/12	Adopted FY2013	YTD Actual @ 07/31/13	Adopted FY2014
LECTURE	\$17,000	\$19,500	\$18,145	\$20,000
* PRINTING	\$1,634	\$1,800	\$3,618	\$4,800
MISCELLANEOUS	\$147	\$1,400	\$544	\$800
CULTURAL EXPENSE	\$1,561	\$2,000	\$1,830	\$1,800
<b>Total Cultural/Recreation Expenditures</b>	<b>\$20,342</b>	<b>\$24,700</b>	<b>\$24,137</b>	<b>\$27,400</b>

\* Includes \$3,000 for newsletter

# Town of South Palm Beach

## Adopted Street Lighting Budget

### Fiscal Year 2014

	Actual @ 09/30/12	Adopted FY2013	YTD Actual @ 07/31/13	Adopted FY2014
STREET LIGHTS	\$1,676	\$4,000	\$1,512	\$2,000
REPAIRS & MAINTENANCE	\$1,289	\$1,500	\$3,483	\$2,000
<b>Total Street Lighting Expenditures</b>	<b>\$2,965</b>	<b>\$5,500</b>	<b>\$4,995</b>	<b>\$4,000</b>

# Town of South Palm Beach

## Adopted Capital Outlay Budget

### Fiscal Year 2014

	Actual @ 09/30/12	Adopted FY2013	YTD Actual @ 07/31/13	Adopted FY2014
CONTINGENCIES	\$1,160	\$15,000	\$1,469	\$15,000
TOWN HALL BUILDING IMPROVEMENTS	\$11,310	\$20,000	\$5,000	\$12,000
VEHICLE EQUIPMENT	\$1,747	\$2,000	\$0	\$2,000
POLICE EQUIPMENT (GRANTS)	\$1,269	\$2,000	\$1,043	\$2,000
OFFICE COMPUTERS (PSD)	\$2,354	\$1,500	\$0	\$1,500
OFFICE COPIER	\$0	\$6,500	\$3,227	\$0
OFFICE COMPUTERS (ADMIN)	\$688	\$2,000	\$1,457	\$2,000
COUNCIL ROOM ENHANCEMENTS	\$0	\$46,500	\$7,178	\$15,000
REPLACEMENT A/C UNIT	\$3,720	\$6,500	\$7,017	\$6,500
POLICE PATROL VEHICLE	\$29,715	\$0	\$0	\$33,000
<b>Total Capital Outlay Expenditures</b>	<b>\$51,963</b>	<b>\$102,000</b>	<b>\$26,392</b>	<b>\$89,000</b>

#### Capital Asset Schedule

2014-15 Replacement - Vehicle #693	\$33,000
2015-16 Replacement - Vehicle #689	\$31,000
2016-17 Replacement - Vehicle #694	\$34,000

# Town of South Palm Beach

## Adopted Beach Renourishment Budget

### Fiscal Year 2014

	Actual @ 09/30/12	Adopted FY2013	YTD Actual @ 07/31/13	Adopted FY2014
* DESIGN PHASE - BEACH NOURISHMENT	\$0	\$62,000	\$0	\$62,000
<b>Total Capital Outlay Expenditures</b>	<b>\$0</b>	<b>\$62,000</b>	<b>\$0</b>	<b>\$62,000</b>

\* Assigned Fund Balance currently available = \$1,432,506

# Town of South Palm Beach

## Adopted Sewer Fund Budget

### Fiscal Year 2014

	Actual @ 09/30/12	Adopted FY2013	YTD Actual @ 07/31/13	Adopted FY2014
<b>Sewer Fund Revenues</b>				
SEWER CHARGES	\$297,934	\$294,900	\$301,523	\$303,200
INTEREST INCOME	\$845	\$800	\$1,466	\$1,500
SETTLEMENTS	\$0	\$0	\$254,016	\$0
<b>Total Sewer Fund Revenues</b>	<b>\$298,779</b>	<b>\$295,700</b>	<b>\$557,004</b>	<b>\$304,700</b>
<b>Sewer Fund Expenditures</b>				
DISPOSAL CHARGES	\$161,175	\$145,000	\$116,917	\$147,000
ELECTRICITY	\$4,298	\$4,700	\$3,163	\$4,700
PROPERTY INSURANCE	\$2,500	\$3,000	\$2,500	\$3,000
BUILDING MAINTENANCE	\$351	\$2,000	\$237	\$2,000
SEWER MAINTENANCE	\$39	\$7,000	\$0	\$7,000
LIFT STATION MAINTENANCE	\$4,567	\$10,000	\$4,815	\$10,000
ADMINISTRATIVE COSTS	\$25,000	\$25,000	\$25,000	\$55,000
MISCELLANEOUS EXPENSE	\$32	\$12,500	\$486	\$2,000
CONTINGENCIES	\$29,203	\$28,500	\$12,772	\$16,000
DEPRECIATION EXPENSE	\$40,613	\$40,000	\$0	\$40,000
FORCEMAIN INTERCONNECT PROJECT	\$0	\$0	\$8,199	\$0
RENEWAL & REPLACEMENT	\$0	\$18,000	\$1,447	\$18,000
<b>Total Sewer Fund Expenditures</b>	<b>\$267,777</b>	<b>\$295,700</b>	<b>\$175,536</b>	<b>\$304,700</b>
Total Revenues	\$298,779	\$295,700	\$557,004	\$304,700
Total Expenditures	\$267,777	\$295,700	\$175,536	\$304,700
<b>Excess Revenues/(Expenditures)</b>	<b>\$31,001</b>	<b>\$0</b>	<b>\$381,468</b>	<b>\$0</b>