

**Town of South Palm Beach**  
**Adopted General Fund Budget**  
**Fiscal Year 2015**  
**Summary**

	<b>FY2014 Budget</b>	<b>Actual @ 05/31/14</b>	<b>FY2015 Adopted</b>	<b>variance</b>	
				<b>%</b>	<b>dollar</b>
<b>Revenues</b>					
Ad-Valorem Taxes	\$1,064,057	\$1,028,043	\$1,079,284	1.43%	\$15,227
Franchise Fees	\$96,200	\$53,073	\$94,500	-1.77%	(\$1,700)
Utility Taxes	\$128,300	\$96,814	\$146,500	14.19%	\$18,200
State Shared Revenue	\$177,500	\$117,035	\$185,400	4.45%	\$7,900
Licenses & Permits	\$133,200	\$151,047	\$143,300	7.58%	\$10,100
Charges for Services	\$82,500	\$76,165	\$82,500	0.00%	\$0
Other Revenue	\$22,043	\$13,350	\$16,896	-23.35%	(\$5,147)
<b>Total Revenues</b>	<b>\$1,703,800</b>	<b>\$1,535,526</b>	<b>\$1,748,380</b>	<b>2.62%</b>	<b>\$44,580</b>
<b>Expenditures</b>					
Legislative	\$30,800	\$16,665	\$30,800	0.00%	\$0
Executive	\$169,000	\$112,707	\$172,750	2.22%	\$3,750
Legal Counsel	\$42,000	\$35,042	\$45,000	7.14%	\$3,000
Financial/Administrative	\$317,100	\$222,830	\$304,530	-3.96%	(\$12,570)
Public Safety	\$1,015,400	\$653,603	\$990,900	-2.41%	(\$24,500)
Public Works	\$36,100	\$17,155	\$33,800	-6.37%	(\$2,300)
Cultural/Recreation	\$27,400	\$23,529	\$27,600	0.73%	\$200
Street Lighting	\$4,000	\$2,561	\$4,000	0.00%	\$0
Capital Outlay	\$89,000	\$21,959	\$99,000	11.24%	\$10,000
Beach Renourishment Project	\$62,000	\$0	\$40,000	-35.48%	(\$22,000)
<b>Total Expenditures</b>	<b>\$1,792,800</b>	<b>\$1,106,051</b>	<b>\$1,748,380</b>	<b>-2.48%</b>	<b>(\$44,420)</b>
<b>Excess Revenues/(Expenditures)</b>	<b>(\$89,000)</b>	<b>\$429,475</b>	<b>\$0</b>	<b>5.09%</b>	<b>\$89,000</b>
<b>Fund Balance Reservations/Appropriations</b>	<b>\$89,000</b>	<b>(\$429,475)</b>	<b>\$0</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 2015

	Actual @ 09/30/13	Adopted FY2014	YTD Actual @ 05/31/14	Adopted FY2015
* AD VALOREM TAXES	\$1,101,254	\$1,064,057	\$1,028,043	\$1,079,284
NEW LOCAL OPTION GAS TAX	\$2,354	\$2,400	\$1,460	\$2,400
LOCAL OPTION GAS TAX	\$5,091	\$5,100	\$3,028	\$5,100
FRANCHISE FEES - ELECTRICITY	\$84,226	\$82,500	\$47,454	\$84,000
FRANCHISE FEES - GAS	\$3,056	\$4,500	\$1,676	\$3,000
FRANCHISE FEES - SOLID WASTE	\$7,011	\$9,200	\$3,943	\$7,500
UTILITY TAXES - ELECTRICITY	\$122,718	\$88,500	\$76,265	\$102,000
UTILITY TAXES - WATER	\$40,187	\$36,000	\$17,362	\$40,000
UTILITY TAXES - GAS	\$4,838	\$3,800	\$3,187	\$4,500
COMMUNICATIONS SERVICE TAXES	\$53,047	\$51,600	\$28,979	\$50,000
LOCAL BUSINESS TAX RECEIPT	\$8,336	\$10,600	\$9,771	\$10,000
BUILDING PERMITS	\$151,949	\$115,600	\$135,445	\$125,000
REINSPECTION FEES	\$5,438	\$5,500	\$3,178	\$5,500
STATE REVENUE SHARING	\$31,986	\$31,800	\$21,133	\$31,800
MOTOR FUEL TAX REBATE	\$906	\$500	\$186	\$500
ALCOHOLIC BEVERAGE LICENSES	\$636	\$600	\$636	\$600
HALF CENT SALES TAX	\$81,883	\$85,500	\$61,612	\$95,000
COUNTY BUSINESS TAX RECEIPTS	\$5,851	\$1,500	\$2,654	\$2,800
POLICE TRAINING	\$913	\$700	\$488	\$900
SPECIAL DETAIL POLICE	\$5,460	\$2,500	\$140	\$2,500
SEWER ADMINISTRATIVE FEE	\$25,000	\$55,000	\$55,000	\$55,000
CULTURE & RECREATION	\$23,680	\$25,000	\$21,025	\$25,000
TRAFFIC VIOLATIONS	\$850	\$600	\$857	\$600
FINES & FORFEITURES	\$6,631	\$6,500	\$5,139	\$6,500
MISCELLANEOUS INCOME	\$14,562	\$10,743	\$4,846	\$3,896
PAVER PROJECT	\$200	\$0	\$0	\$0
INTEREST INCOME	\$3,398	\$2,500	\$1,375	\$3,500
GRANTS	\$1,562	\$1,000	\$645	\$1,500
<b>Total General Fund Revenue</b>	<b>\$1,793,022</b>	<b>\$1,703,800</b>	<b>\$1,535,526</b>	<b>\$1,748,380</b>

\* FY2015 based estimated change in taxable value of 1.48% and proposed millage rate of 4.3174  
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# Town of South Palm Beach

## Adopted Legislative Budget

### Fiscal Year 2015

	Actual @ 09/30/13	Adopted FY2014	YTD Actual @ 05/31/14	Adopted FY2015
COMMISSION COMPENSATION	\$15,000	\$15,000	\$10,000	\$15,000
PAYROLL TAXES	\$1,148	\$1,100	\$765	\$1,100
OTHER PROFESSIONAL COSTS	\$962	\$3,500	\$617	\$3,500
DISCRETIONARY	\$3,224	\$1,500	\$2,355	\$1,500
EDUCATION & TRAINING	\$4,962	\$6,000	\$1,657	\$6,000
DUES & SUBSCRIPTIONS	\$2,124	\$3,700	\$1,270	\$3,700
<b>Total Legislative Expenditures</b>	<b>\$27,419</b>	<b>\$30,800</b>	<b>\$16,665</b>	<b>\$30,800</b>

# Town of South Palm Beach

## Adopted Executive Budget

### Fiscal Year 2015

	Actual @ 09/30/13	Adopted FY2014	YTD Actual @ 05/31/14	Adopted FY2015
TOWN MANAGER	\$106,300	\$105,900	\$72,537	\$108,010
PAYROLL TAXES	\$8,485	\$8,400	\$5,769	\$8,580
DEFERRED INCOME PLAN	\$13,364	\$13,300	\$8,906	\$13,560
RETIREMENT CONTRIBUTIONS	\$9,606	\$19,400	\$13,678	\$22,850
LIFE/HEALTH/DISABILITY INS	\$8,750	\$9,800	\$5,931	\$9,550
VEHICLE ALLOWANCE	\$5,100	\$5,100	\$3,400	\$5,100
MISCELLANEOUS	\$30	\$300	\$59	\$300
EDUCATION & TRAINING	\$3,169	\$5,500	\$733	\$3,500
DUES & SUBSCRIPTIONS	\$1,279	\$1,300	\$1,693	\$1,300
<b>Total Executive Expenditures</b>	<b>\$156,082</b>	<b>\$169,000</b>	<b>\$112,707</b>	<b>\$172,750</b>

# Town of South Palm Beach

## Adopted Legal Counsel Budget

### Fiscal Year 2015

	Actual @ 09/30/13	Adopted FY2014	YTD Actual @ 05/31/14	Adopted FY2015
*LEGAL COUNSEL	\$44,847	\$40,000	\$33,512	\$43,000
LEGAL NOTICES	\$3,592	\$2,000	\$1,530	\$2,000
<b>Total Legal Expenditures</b>	<b>\$48,439</b>	<b>\$42,000</b>	<b>\$35,042</b>	<b>\$45,000</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 2015**

	Actual @ 09/30/13	Adopted FY2014	YTD Actual @ 05/31/14	Adopted FY2015
SALARIES - FINANCIAL & ADMINISTRATIVE	\$110,061	\$117,600	\$78,045	\$99,500
TEMPORARY HELP	\$0	\$400	\$0	\$0
PAYROLL TAXES	\$8,320	\$8,700	\$5,903	\$7,600
DEFERRED INCOME PLAN	\$3,108	\$3,100	\$1,864	\$2,800
RETIREMENT CONTRIBUTIONS	\$8,032	\$14,000	\$10,098	\$14,350
LIFE/HEALTH/DISABILITY INS	\$17,576	\$18,600	\$12,974	\$18,700
WORKER'S COMPENSATION	\$634	\$800	\$716	\$900
AUDITING	\$19,000	\$19,500	\$19,500	\$20,500
ACCOUNTING & PAYROLL SERVICES	\$38,100	\$34,000	\$25,274	\$38,000
MISCELLANEOUS SERVICES	\$1,034	\$4,000	\$138	\$2,000
TRAVEL & PER DIEM	\$436	\$1,000	\$0	\$1,000
TELEPHONE	\$1,596	\$2,300	\$1,399	\$2,000
POSTAGE	\$1,773	\$2,400	\$1,345	\$2,200
WATER & SEWER	\$5,210	\$2,800	\$2,194	\$3,850
ELECTRICITY	\$10,557	\$12,000	\$6,067	\$12,000
COPIER EXPENSE	\$379	\$600	\$160	\$500
GENERAL LIABILITY INSURANCE	\$18,303	\$18,500	\$16,220	\$21,650
PROPERTY INSURANCE	\$14,827	\$22,500	\$13,133	\$17,500
FLOOD INSURANCE	\$1,340	\$1,400	\$1,529	\$1,530
BUILDING MAINTENANCE	\$10,697	\$8,000	\$9,052	\$10,000
EQUIPMENT MAINTENANCE	\$6,572	\$4,000	\$3,350	\$5,000
MISCELLANEOUS EXPENSES	\$1,760	\$3,000	\$3,109	\$4,000
ELECTION FEES	\$90	\$200	\$60	\$200
ELECTION EXPENSE	\$0	\$4,200	\$0	\$4,200
CODING ORDINANCE	\$4,059	\$2,500	\$664	\$2,500
OFFICE SUPPLIES/EXPENSE	\$5,199	\$3,500	\$3,224	\$5,000
COMPUTER EXPENSE	\$9,788	\$5,500	\$4,992	\$5,000
EDUCATION & TRAINING	\$1,131	\$1,200	\$551	\$1,200
DUES & SUBSCRIPTIONS	\$819	\$800	\$1,268	\$850
<b>Total Financial/Administrative Expenditures</b>	<b>\$300,401</b>	<b>\$317,100</b>	<b>\$222,830</b>	<b>\$304,530</b>

# Town of South Palm Beach

## Adopted Public Safety Budget

### Fiscal Year 2015

	Actual @ 09/30/13	Adopted FY2014	YTD Actual @ 05/31/14	Adopted FY2015
SALARIES	\$551,429	\$555,200	\$366,090	\$531,000
SALARIES - SPECIAL DETAIL	\$5,740	\$2,500	\$140	\$2,500
OVERTIME	\$9,126	\$9,000	\$7,693	\$9,000
PAYROLL TAXES	\$39,869	\$42,500	\$27,547	\$36,700
RETIREMENT CONTRIBUTIONS	\$73,509	\$92,000	\$64,856	\$94,000
LIFE/HEALTH/DISABILITY INS	\$79,912	\$99,800	\$47,337	\$89,000
WORKER'S COMPENSATION	\$9,932	\$14,500	\$11,223	\$15,000
* LEGAL EXPENSES	\$0	\$25,000	\$2,780	\$25,000
BUILDING CODE ADMINISTRATION	\$62,071	\$60,600	\$40,917	\$65,000
DISPATCH SERVICES	\$54,708	\$55,800	\$41,852	\$58,000
HURRICANE MISCELLANEOUS EXPENSE	\$2,417	\$3,500	\$1,500	\$3,500
TELEPHONE	\$790	\$1,200	\$895	\$1,400
RADIO EXPENSE	\$4,440	\$6,500	\$4,227	\$6,500
VEHICLE INSURANCE	\$3,350	\$4,000	\$2,672	\$4,000
VEHICLE EXPENSE	\$6,835	\$7,900	\$7,927	\$9,500
MISCELLANEOUS EXPENSE	\$1,793	\$600	\$2,566	\$1,500
OFFICE SUPPLIES/EXPENSE	\$807	\$1,000	\$1,309	\$1,500
FUEL	\$18,735	\$20,200	\$11,248	\$22,000
COMPUTER EXPENSE	\$4,110	\$4,000	\$3,128	\$4,000
UNIFORMS & EQUIPMENT	\$6,104	\$4,000	\$4,521	\$5,500
OPERATING SUPPLIES	\$355	\$300	\$1,096	\$1,000
EDUCATION & TRAINING	\$3,192	\$4,500	\$1,761	\$4,500
DUES & SUBSCRIPTIONS	\$644	\$800	\$319	\$800
<b>Total Public Safety Expenditures</b>	<b>\$939,868</b>	<b>\$1,015,400</b>	<b>\$653,603</b>	<b>\$990,900</b>

\*Police Union expenses

# Town of South Palm Beach

## Adopted Public Works Budget

### Fiscal Year 2015

	Actual @ 09/30/13	Adopted FY2014	YTD Actual @ 05/31/14	Adopted FY2015
SALARIES - PUBLIC WORKS	\$11,015	\$16,800	\$7,301	\$16,800
PAYROLL TAXES	\$843	\$1,300	\$558	\$1,300
WORKER'S COMPENSATION	\$0	\$1,200	\$0	\$1,200
CONTRACT LABOR	\$0	\$6,000	\$0	\$2,000
ELECTRICITY	\$2,093	\$2,800	\$769	\$2,500
GROUNDS MAINTENANCE	\$13,314	\$8,000	\$8,528	\$10,000
<b>Total Public Works Expenditures</b>	<b>\$27,265</b>	<b>\$36,100</b>	<b>\$17,155</b>	<b>\$33,800</b>

# Town of South Palm Beach

## Adopted Culture/Recreation Budget

### Fiscal Year 2015

	Actual @ 09/30/13	Adopted FY2014	YTD Actual @ 05/31/14	Adopted FY2015
LECTURE	\$18,145	\$20,000	\$20,035	\$20,000
* PRINTING	\$5,509	\$4,800	\$1,942	\$5,000
MISCELLANEOUS	\$544	\$800	\$524	\$800
CULTURAL EXPENSE	\$1,846	\$1,800	\$1,028	\$1,800
<b>Total Cultural/Recreation Expenditures</b>	<b>\$26,044</b>	<b>\$27,400</b>	<b>\$23,529</b>	<b>\$27,600</b>

\* Includes \$3,000 for newsletter

# Town of South Palm Beach

## Adopted Street Lighting Budget

### Fiscal Year 2015

	Actual @ 09/30/13	Adopted FY2014	YTD Actual @ 05/31/14	Adopted FY2015
STREET LIGHTS	\$1,512	\$2,000	\$786	\$2,000
REPAIRS & MAINTENANCE	\$3,483	\$2,000	\$1,775	\$2,000
<b>Total Street Lighting Expenditures</b>	<b>\$4,995</b>	<b>\$4,000</b>	<b>\$2,561</b>	<b>\$4,000</b>

# Town of South Palm Beach

## Adopted Capital Outlay Budget

### Fiscal Year 2015

	Actual @ 09/30/13	Adopted FY2014	YTD Actual @ 05/31/14	Adopted FY2015
CONTINGENCIES	\$1,469	\$15,000	\$9,421	\$15,000
TOWN HALL BUILDING IMPROVEMENTS	\$5,000	\$12,000	\$8,200	\$5,000
VEHICLE EQUIPMENT	\$0	\$2,000	\$0	\$2,000
* POLICE EQUIPMENT	\$0	\$0	\$0	\$29,600
POLICE EQUIPMENT (GRANT FUNDED)	\$1,043	\$2,000	\$677	\$2,000
OFFICE COMPUTERS (PSD)	\$519	\$1,500	\$0	\$1,000
OFFICE COPIER	\$3,227	\$0	\$1,711	\$0
OFFICE COMPUTERS (ADMIN)	\$1,457	\$2,000	\$0	\$1,400
COMPUTERS SERVER	\$8,876	\$0	\$0	\$0
COUNCIL ROOM ENHANCEMENTS	\$28,960	\$15,000	\$1,950	\$5,000
REPLACEMENT A/C UNIT	\$7,017	\$6,500	\$0	\$5,000
POLICE PATROL VEHICLE	\$0	\$33,000	\$0	\$33,000
<b>Total Capital Outlay Expenditures</b>	<b>\$57,569</b>	<b>\$89,000</b>	<b>\$21,959</b>	<b>\$99,000</b>

#### Capital Asset Schedule

2015-16 Replacement - Vehicle #689	\$31,000
2016-17 Replacement - Vehicle #694	\$34,000
2017-18 Replacement - Vehicle #695	\$33,000

- \* Replacement handguns (8)
- \* Replacement tasers (7)
- \* Replacement in-car video systems (2)
- \* New tactical weapons (3)

# Town of South Palm Beach

## Adopted Beach Renourishment Budget

### Fiscal Year 2015

	Actual @ 09/30/13	Adopted FY2014	YTD Actual @ 05/31/14	Adopted FY2015
* DESIGN PHASE - BEACH NOURISHMENT	\$21,189	\$62,000	\$0	\$40,000
<b>Total Capital Outlay Expenditures</b>	<b>\$21,189</b>	<b>\$62,000</b>	<b>\$0</b>	<b>\$40,000</b>

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

# Town of South Palm Beach

## Adopted Sewer Fund Budget

### Fiscal Year 2015

	Actual @ 09/30/13	Adopted FY2014	YTD Actual @ 05/31/14	Adopted FY2015
<b>Sewer Fund Revenues</b>				
SEWER CHARGES	\$302,987	\$303,200	\$305,549	\$312,300
INTEREST INCOME	\$2,044	\$1,500	\$537	\$1,700
SETTLEMENTS	\$254,016	\$0	\$0	\$0
<b>Total Sewer Fund Revenues</b>	<b>\$559,047</b>	<b>\$304,700</b>	<b>\$306,086</b>	<b>\$314,000</b>
<b>Sewer Fund Expenditures</b>				
DISPOSAL CHARGES	\$140,335	\$147,000	\$77,406	\$159,800
ELECTRICITY	\$4,020	\$4,700	\$2,859	\$4,700
PROPERTY INSURANCE	\$2,500	\$3,000	\$0	\$2,500
BUILDING MAINTENANCE	\$321	\$2,000	\$196	\$2,000
SEWER MAINTENANCE	\$0	\$7,000	\$1,200	\$5,000
LIFT STATION MAINTENANCE	\$5,197	\$10,000	\$2,080	\$10,000
ADMINISTRATIVE COSTS	\$25,000	\$55,000	\$55,000	\$55,000
MISCELLANEOUS EXPENSE	\$490	\$2,000	\$21	\$1,000
CONTINGENCIES	\$12,772	\$16,000	\$1,350	\$16,000
DEPRECIATION EXPENSE	\$39,669	\$40,000	\$0	\$40,000
FORCEMAIN INTERCONNECT PROJECT	\$9,646	\$0	\$23,064	\$0
LIFT STATION UPGRADE	\$0	\$0	\$19,844	\$0
RENEWAL & REPLACEMENT	\$0	\$18,000	\$131	\$18,000
<b>Total Sewer Fund Expenditures</b>	<b>\$239,950</b>	<b>\$304,700</b>	<b>\$183,151</b>	<b>\$314,000</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$319,097</b>	<b>\$0</b>	<b>\$122,935</b>	<b>\$0</b>