

**Town of South Palm Beach**  
**GENERAL FUND (Total Revenues & Expense)**  
**Proposed Budget FY2025 - Workbook DRAFT V1**

	FY2023 Adopted	FY2024 Adopted	Variance 23 to 24	FY2024* YTD Actual	FY24 Over (Under)	YTD Variance	FY2025 Proposed	Variance 24 to 25	Workshop Notes
						% from Budget	420-MM 3.4 Max Mills	%+- 24 to 25	
<b>Revenues</b>		<i>Voted 3.4 Mills</i>		<i>8 to 10 Mo_Totals 0731*</i>					
Ad-Valorem Taxes (FYRev Est at 97%)	\$1,695,493	\$1,938,176	14.3%	\$1,921,749	(\$16,427)	-0.8%	<b>\$2,119,191</b>	9.3%	Voted FY25 MMils @ 97% budgeting
Local Option Gas Tax	\$9,500	\$10,450	10.0%	\$6,265	(\$4,185)	-40.0%	\$10,450	0.0%	
Utility Taxes	\$199,600	\$199,600	0.0%	\$170,340	(\$29,260)	-14.7%	\$199,600	0.0%	
Communication Services	\$83,000	\$83,000	0.0%	\$55,247	(\$27,753)	-33.4%	\$83,000	0.0%	
Franchise Fees	\$149,000	\$149,000	0.0%	\$105,421	(\$43,579)	-29.2%	\$149,000	0.0%	
Grants	\$2,625	\$0	-100.0%	\$0	\$0	0.0%	\$75,000	0.0%	FDEP Grant \$75,000 Awarded
State Shared Revenue	\$190,000	\$190,000	0.0%	\$144,948	(\$45,052)	-23.7%	\$190,000	0.0%	
Business Tax Receipts	\$6,400	\$6,400	0.0%	\$8,210	\$1,810	28.3%	\$6,400	0.0%	
Culture & Recreation	\$16,000	\$11,000	-31.3%	\$5,997	(\$5,003)	-45.5%	\$11,000	0.0%	
Other Revenue (351, 360 & 361)	\$33,000	\$33,000	0.0%	\$213,768	\$180,768	547.8%	\$33,000	0.0%	
Administrative Fee (Building Enterprise REV)	\$0	\$0	0.0%	\$0	\$0	0.0%	\$0	0.0%	New Line, Charges to Building Fund
Operating Transfer In	\$80,000	\$80,000	0.0%	\$80,000	\$0	0.0%	\$80,000	0.0%	
<b>Total Revenue</b>	<b>\$2,464,618</b>	<b>\$2,700,626</b>	<b>9.6%</b>	<b>\$2,711,945</b>	<b>\$11,319</b>		<b>\$2,956,641</b>	<b>9.5%</b>	
<b>Expenditures</b>									
Legislative	\$120,515	\$133,266	10.6%	\$54,761	(\$78,505)	-58.9%	\$133,266	0.0%	
Executive	\$230,092	\$177,520	-22.8%	\$99,951	(\$77,569)	-43.7%	\$177,520	0.0%	
Administrative	\$321,082	\$360,396	12.2%	\$288,035	(\$72,361)	-20.1%	\$360,396	0.0%	
Public Safety	\$1,081,500	\$1,113,945	3.0%	\$1,021,117	(\$92,828)	-8.3%	\$1,113,945	0.0%	
Public Works	\$69,955	\$72,001	2.9%	\$52,576	(\$19,425)	-27.0%	\$72,001	0.0%	
Culture & Recreation	\$66,074	\$61,101	-7.5%	\$23,014	(\$38,087)	-62.3%	\$61,101	0.0%	
Legal Services	\$62,500	\$92,500	48.0%	\$69,445	(\$23,055)	-24.9%	\$92,500	0.0%	
Capital Outlay	\$60,000	\$60,000	0.0%	\$2,663	(\$57,337)	-95.6%	\$60,000	0.0%	
<b>Total Expenditures</b>	<b>\$2,011,719</b>	<b>\$2,070,729</b>	<b>2.9%</b>	<b>\$1,611,562</b>	<b>(\$459,167)</b>		<b>\$2,070,729</b>		
Other (Sources)/Uses									
Unrestricted Fund Balance	(\$452,899)	(\$629,897)							
<b>Excess Revenue/Expenditures</b>	<b>\$0</b>	<b>\$0</b>							

**Town of South Palm Beach**  
**GENERAL FUND REVENUES**  
**Proposed Budget FY2025 - Workbook DRAFT V1**

	FY2023	FY2024	Variance	FY2024*	FY24	YTD	FY2025	Variance	
	Adopted	Adopted	23 to 24	YTD Actual	Over (Under)	Variance	Proposed	24 to 25	Workshop Notes
311 AD VALOREM TAXES	\$1,695,493	\$1,938,176	14.3%	\$1,921,749	-\$16,427	13.3%	\$2,119,191	9.3%	Voted FY25 MMils @ 97% budgeting
312 LOCAL OPTION GAS TAXES	\$9,500	\$10,450	10.0%	\$6,265	-\$4,185	-34.1%	\$10,450	0.0%	
314 UTILITY TAXES	\$199,600	\$199,600	0.0%	\$170,340	-\$29,260	-14.7%	\$199,600	0.0%	
315 COMMUNICATIONS SERVICE TAX	\$83,000	\$83,000	0.0%	\$55,247	-\$27,753	-33.4%	\$83,000	0.0%	
323 FRANCHISE FEES	\$149,000	\$149,000	0.0%	\$105,421	-\$43,579	-29.2%	\$149,000	0.0%	
331 FEDERAL GRANT - PUBLIC SAFETY	\$0	\$0	0.0%	\$0	\$0	0.0%	\$0	0.0%	
334 STATE GRANT - DOT	\$2,625	\$0	-100.0%	\$0	\$0	-100.0%	\$0	0.0%	
335 HALF CENT SALES TAX	\$150,000	\$150,000	0.0%	\$102,883	-\$47,117	-31.4%	\$150,000	0.0%	
335 STATE REVENUE SHARING	\$40,000	\$40,000	0.0%	\$42,065	\$2,065	5.2%	\$40,000	0.0%	
338 BUSINESS TAX RECEIPTS	\$6,400	\$6,400	0.0%	\$5,210	-\$1,190	-18.6%	\$6,400	0.0%	
347 CULTURE & RECREATION	\$16,000	\$11,000	-31.3%	\$5,997	-\$5,003	-62.5%	\$11,000	0.0%	
351 FINES & FORFEITURES	\$2,000	\$2,000	0.0%	\$653	-\$1,347	-67.4%	\$2,000	0.0%	
360 MISCELLANEOUS REVENUE	\$25,000	\$25,000	0.0%	\$30,156	\$5,156	20.6%	\$25,000	0.0%	
361 INTEREST INCOME	\$6,000	\$6,000	0.0%	\$182,959	\$176,959	2949.3%	\$6,000	0.0%	
369 ADMINISTRATIVE FEE (BUILDING DEPT)	\$0	\$0	0.0%	\$0	\$0	0.0%	\$0	0.0%	New Line, Charges to Building Fund
381 OPERATING TRANSFERS IN	\$80,000	\$80,000	0.0%	\$80,000	\$0	0.0%	\$80,000	0.0%	
<b>Total General Fund Revenues</b>	<b>\$2,464,618</b>	<b>\$2,700,626</b>	<b>9.6%</b>	<b>\$2,708,945</b>	<b>\$8,319</b>	<b>9.9%</b>	<b>\$2,881,641</b>		

**Town of South Palm Beach**  
**LEGISLATIVE (TOWN COUNCIL)**  
**Proposed Budget FY2025 - Workbook DRAFT V1**

	FY2023	FY2024	Variance	FY2024*	FY24	YTD	FY2025	Variance	
	Adopted	Adopted	23 to 24	YTD Actual	Over (Under)	Variance	Proposed	24 to 25	Workshop Notes
11 SALARIES & WAGES	\$33,600	\$40,800	21.4%	\$27,100	-\$13,700	-33.6%	\$40,800		
21 FICA TAXES	\$2,570	\$3,121	21.4%	\$2,074	-\$1,047	-33.5%	\$3,121		
31 PROFESSIONAL SERVICES	\$55,000	\$55,000	0.0%	\$4,260	-\$50,740	-92.3%	\$55,000		
40 TRAVEL & PER DIEM	\$13,840	\$18,840	36.1%	\$7,120	-\$11,720	-62.2%	\$18,840		
41 COMMUNICATION SERVICES	\$600	\$600	0.0%	\$450	-\$150	-25.0%	\$600		
51 OFFICE SUPPLIES	\$1,000	\$1,000	0.0%	\$817	-\$183	-18.3%	\$1,000		
52 OPERATING SUPPLIES	\$600	\$600	0.0%	\$4,372	\$3,772	628.7%	\$600		
54 SUBSCRIPTIONS & MEMBERSHIPS	\$8,305	\$8,305	0.0%	\$8,570	\$265	3.2%	\$8,305		
55 CONTINGENCIES	\$5,000	\$5,000	0.0%	\$0	-\$5,000	-100.0%	\$5,000		
<b>Total Legislative</b>	<b>\$120,515</b>	<b>\$133,266</b>	<b>10.6%</b>	<b>\$54,763</b>	<b>-\$78,503</b>	<b>-58.9%</b>	<b>\$133,266</b>		

**Town of South Palm Beach**  
**EXECUTIVE (TOWN MANAGER)**  
**Proposed Budget FY2025 - Workbook DRAFT V1**

	FY2023	FY2024	Variance	FY2024*	FY24	YTD	FY2025	Variance	
	Adopted	Adopted	23 to 24	YTD Actual	Over (Under)	Variance	Proposed	24 to 25	Workshop Notes
11 SALARIES & WAGES	\$110,250	\$106,600	-3.3%	\$88,642	-\$17,958	-16.8%	\$106,600	0.0%	TM Contract PT
21 FICA TAXES	\$8,434	\$8,155	-3.3%	\$6,782	-\$1,373	-16.8%	\$8,155	0.0%	
22 RETIREMENT CONTRIBUTIONS	\$35,941	\$0	-100.0%	\$0	\$0	0.0%	\$0	0.0%	
23 LIFE & HEALTH INSURANCE	\$12,702	\$0	-100.0%	\$285	\$285	0.0%	\$0	0.0%	
24 WORKER'S COMPENSATION	\$315	\$315	0.0%	\$382	\$67	21.3%	\$315	0.0%	
40 TRAVEL & PER DIEM	\$3,600	\$3,600	0.0%	\$2,384	-\$1,216	-33.8%	\$3,600	0.0%	
41 COMMUNICATION SERVICES	\$120	\$120	0.0%	\$90	-\$30	-25.0%	\$120	0.0%	
51 OFFICE SUPPLIES	\$250	\$250	0.0%	\$658	\$408	163.2%	\$250	0.0%	
54 SUBSCRIPTIONS & MEMBERSHIPS	\$3,480	\$3,480	0.0%	\$730	-\$2,750	-79.0%	\$3,480	0.0%	
55 CONTINGENCIES	\$55,000	\$55,000	0.0%	\$0	-\$55,000	-100.0%	\$55,000	0.0%	
<b>Total Executive</b>	<b>\$230,092</b>	<b>\$177,520</b>	<b>-22.8%</b>	<b>\$99,953</b>	<b>-\$77,567</b>	<b>-43.7%</b>	<b>\$177,520</b>		

**Town of South Palm Beach**  
**ADMINISTRATION & FINANCE (TOWN CLERK OFFICE)**  
**Proposed Budget FY2025 - Workbook DRAFT V1**

	FY2023	FY2024	Variance	FY2024*	FY24	YTD	FY2025	Variance	
	Adopted	Adopted	23 to 24	YTD Actual	Over (Under)	Variance	Proposed	24 to 25	Workshop Notes
11 SALARIES & WAGES	\$75,234	\$78,996	5.0%	\$63,600	-\$15,396	-19.5%	\$78,996	0.0%	
Town Clerk / Assistant to TM (FT)		\$72,014				0.0%			
Admin Assistant - (PT) 1/2 wages, 1/2 CABB		\$6,982				0.0%			
21 FICA TAXES	\$5,755	\$6,044	5.0%	\$4,614	-\$1,430	-23.7%	\$6,044	0.0%	
22 RETIREMENT CONTRIBUTE (31.57% & 13.5	\$22,444	\$26,524	18.2%	\$21,896	-\$4,628	-17.4%	\$26,524	0.0%	
23 LIFE & HEALTH INSURANCE	\$13,849	\$14,500	4.7%	\$22,156	\$7,656	52.8%	\$14,500	0.0%	
24 WORKER'S COMPENSATION	\$175	\$175	0.0%	\$353	\$178	101.7%	\$175	0.0%	
31 PROFESSIONAL SERVICES	\$25,600	\$30,000	17.2%	\$9,850	-\$20,150	-67.2%	\$30,000	0.0%	
32 ACCOUNTING & AUDITING	\$55,000	\$60,000	9.1%	\$50,159	-\$9,841	-16.4%	\$66,000	10.0%	
40 TRAVEL & PER DIEM	\$1,900	\$2,000	5.3%	\$0	-\$2,000	-100.0%	\$2,000	0.0%	
41 COMMUNICATIONS & POSTAGE	\$24,575	\$25,803	5.0%	\$19,420	-\$6,383	-24.7%	\$25,803	0.0%	
43 UTILITY SERVICES	\$23,425	\$24,127	3.0%	\$16,860	-\$7,267	-30.1%	\$24,127	0.0%	
44 RENTALS & LEASES	\$6,050	\$6,050	0.0%	\$3,402	-\$2,648	-43.8%	\$6,050	0.0%	
45 PROPERTY/LIABILITY INSURANCE	\$27,000	\$46,102	70.7%	\$45,827	-\$275	-0.6%	\$46,102	0.0%	
46 REPAIR & MAINTENANCE	\$13,500	\$13,500	0.0%	\$10,855	-\$2,645	-19.6%	\$13,500	0.0%	
47 PRINTING & BINDING	\$2,200	\$2,200	0.0%	\$0	-\$2,200	-100.0%	\$2,200	0.0%	
49 OTHER CURRENT CHARGES	\$7,850	\$7,850	0.0%	\$831	-\$7,019	-89.4%	\$7,850	0.0%	
51 OFFICE SUPPLIES	\$7,500	\$7,500	0.0%	\$2,590	-\$4,910	-65.5%	\$7,500	0.0%	
52 OPERATING SUPPLIES	\$0	\$0	0.0%	\$0	\$0	0.0%	\$0	0.0%	
54 SUBSCRIPTIONS & MEMBERSHIPS	\$4,025	\$4,025	0.0%	\$15,627	\$11,602	288.2%	\$4,025	0.0%	
55 CONTINGENCIES	\$5,000	\$5,000	0.0%	\$0	-\$5,000	-100.0%	\$5,000	0.0%	
<b>Total Administration</b>	<b>\$321,082</b>	<b>\$360,396</b>	<b>12.2%</b>	<b>\$288,040</b>	<b>-\$72,356</b>	<b>-20.1%</b>	<b>\$366,396</b>	<b>1.7%</b>	

**Town of South Palm Beach**  
**PUBLIC SAFETY (PBSO CONTRACT)**  
**Proposed Budget FY2025 - Workbook DRAFT V1**

	FY2023 Adopted	FY2024 Adopted	Variance 23 to 24	FY2024* YTD Actual	FY24 Over (Under)	YTD Variance	FY2025 Proposed	Variance 24 to 25	Workshop Notes
31 PROFESSIONAL SERVICES	\$1,081,500	\$1,113,945	3.00%	\$1,021,117	-\$92,828	-8.3%	\$1,136,223.90	2.0%	Contract Renewal FY24 Base +2%
<b>Total Public Safety</b>	<b>\$1,081,500</b>	<b>\$1,113,945</b>	<b>3.00%</b>	<b>\$1,021,117</b>	<b>-\$92,828</b>	<b>-8.3%</b>	<b>\$1,136,223.90</b>	<b>2.0%</b>	

**Town of South Palm Beach**  
**PUBLIC WORKS (FACILITIES & MAINTENANCE)**  
**Proposed Budget FY2025 - Workbook DRAFT V1**

	FY2023	FY2024	Variance	FY2024*	FY24	YTD	FY2025	Variance	
	Adopted	Adopted	23 to 24	YTD Actual	Over (Under)	Variance	Proposed	24 to 25	Workshop Notes
13 WAGES - PART TIME	\$0	\$18,900	100%	\$17,136	-\$1,764	-9.3%	\$18,900	0.0%	Inhouse PT Employee
21 FICA TAXES	\$0	\$1,446	100%	\$1,311	-\$135	-9.3%	\$1,446	0.0%	
22 RETIREMENT CONTRIBUTIONS	\$0	\$2,565	100%	\$0	-\$2,565	-100.0%	\$2,565	0.0%	
24 WORKER'S COMPENSATION	\$0	\$1,425	100%	\$311	-\$1,114	-78.2%	\$1,425	0.0%	
31 PROF SVCS (Engineering & NPDES)	\$6,500	\$6,000	-8%	\$730	-\$5,270	-87.8%	\$6,000	0.0%	
34 CONTRACTUAL SERVICES	\$21,790	\$0	-100%	\$0	\$0	0.0%	\$0	0.0%	Eliminated Temp Agency FY24
43 UTILITY SERVICES	\$1,650	\$1,650	0%	\$1,185	-\$465	-28.2%	\$1,650	0.0%	
45 PROPERTY/LIABILITY INSURANCE	\$1,065	\$1,065	0%	\$962	-\$103	-9.7%	\$1,065	0.0%	
46 REPAIR & MAINTENANCE	\$25,950	\$25,950	0%	\$26,625	\$675	2.6%	\$25,950	0.0%	
52 OPERATING SUPPLIES	\$8,000	\$8,000	0%	\$4,319	-\$3,681	-46.0%	\$8,000	0.0%	
55 CONTINGENCIES	\$5,000	\$5,000	0%	\$0	-\$5,000	-100.0%	\$5,000	0.0%	
<b>Total Public Works</b>	<b>\$69,955</b>	<b>\$72,001</b>	<b>3%</b>	<b>\$52,579</b>	<b>-\$19,422</b>	<b>-27.0%</b>	<b>\$72,001</b>	<b>0.0%</b>	

**Town of South Palm Beach**  
**CULTURAL & RECREATION (PROGRAMS & BOARDS)**  
**Proposed Budget FY2025 - Workbook DRAFT V1**

	FY2023	FY2024	Variance	FY2024*	FY24	YTD	FY2025	Variance	
	Adopted	Adopted	23 to 24	YTD Actual	Over (Under)	Variance	Proposed	24 to 25	Workshop Notes
13 WAGES - PART TIME	\$13,298	\$13,963	5.00%	\$9,166	-\$4,797	-34.4%	\$13,963	0.0%	PT Admin 1/2 CABB, 1/2 Admin TC
21 FICA TAXES	\$1,017	\$1,068	4.98%	\$702	-\$366	-34.3%	\$1,068	0.0%	
22 RETIREMENT CONTRIBUTE (EAA 13.57%)	\$1,584	\$1,895	19.65%	\$786	-\$1,109	-58.5%	\$1,895	0.0%	
24 WORKER'S COMPENSATION	\$75	\$75	0.00%	\$38	-\$37	-49.3%	\$75	0.0%	
34 CONTRACTUAL SERVICES	\$19,500	\$15,500	-20.51%	\$5,275	-\$10,225	-66.0%	\$15,500	0.0%	
42 POSTAGE SERVICE	\$500	\$500	0.00%	\$0	-\$500	-100.0%	\$500	0.0%	
46 REPAIR & MAINTENANCE	\$0	\$0	0.00%	\$0	\$0	0.0%	\$0	0.0%	
48 CULTURAL ACTIVITIES	\$23,100	\$21,100	-8.66%	\$7,021	-\$14,079	-66.7%	\$21,100	0.0%	
52 OPERATING SUPPLIES	\$2,000	\$2,000	0.00%	\$29	-\$1,971	-98.6%	\$2,000	0.0%	
55 CONTINGENCIES	\$5,000	\$5,000	0.00%	\$0	-\$5,000	-100.0%	\$5,000	0.0%	
<b>Total Culture &amp; Recreation</b>	<b>\$66,074</b>	<b>\$61,101</b>	<b>-7.53%</b>	<b>\$23,017</b>	<b>-\$38,084</b>	<b>-62.3%</b>	<b>\$61,101</b>	<b>0.0%</b>	



**Town of South Palm Beach**  
**LEGAL SERVICES (CONTRACT LAW FIRM)**  
**Proposed Budget FY2025 - Workbook DRAFT V1**

	FY2023	FY2024	Variance	FY2024*	FY24	YTD	FY2025	Variance	
	Adopted	Adopted	23 to 24	YTD Actual	Over (Under)	Variance	Proposed	24 to 25	Workshop Notes
31 PROFESSIONAL SERVICES	\$50,000	\$55,000	10.00%	\$65,159	\$10,159	18.5%	\$55,000	0.0%	Legal overage will move to line 55
33 CODIFICATION	\$5,000	\$5,000	0.00%	\$0	-\$5,000	-100.0%	\$5,000	0.0%	
48 LEGAL ADVERTISING	\$7,500	\$7,500	0.00%	\$4,287	-\$3,213	-42.8%	\$7,500	0.0%	
55 CONTINGENCIES (Special Project)	\$0	\$25,000	100.00%	\$0	-\$25,000	-100.0%	\$25,000	0.0%	
<b>Total Legal</b>	<b>\$62,500</b>	<b>\$92,500</b>	<b>48.00%</b>	<b>\$69,446</b>	<b>-\$23,054</b>	<b>-24.9%</b>	<b>\$92,500</b>	<b>0.0%</b>	

**Town of South Palm Beach**  
**CAPITAL OUTLAY (EQUIPMENT ASSETS)**  
**Proposed Budget FY2025 - Workbook DRAFT V1**

	FY2023 Adopted	FY2024 Adopted	Variance 23 to 24	FY2024* YTD Actual	FY24 Over (Under)	YTD Variance	FY2025 Proposed	Variance 24 to 25	Workshop Notes
64 EQUIPMENT	\$60,000	\$60,000	0%	\$2,663	-\$57,337	-95.6%	\$60,000	0.0%	
<b>Total Capital Outlay</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>0%</b>	<b>\$2,663</b>	<b>-\$57,337</b>	<b>-95.6%</b>	<b>\$60,000</b>	<b>0.0%</b>	

**Town of South Palm Beach**  
**BUILDING FUND (BUILDING SERVICES) SPECIAL REVENUE FUND**  
**Proposed Budget FY2025 - Workbook DRAFT V1**

	FY2023	FY2024	Variance	FY2024*	FY24	YTD	FY2025	Variance	
	Adopted	Adopted	23 to 24	YTD Actual	Over (Under)	Variance	Proposed	24 to 25	Workshop Notes
<b>Revenues</b>									
322 BUILDING PERMITS	\$175,000	\$235,000	34.29%	\$269,058	\$34,058	14.5%	\$235,000	0.0%	
361 INTEREST INCOME	\$291	\$300	3.03%	\$18,322	\$18,022	6007.3%	\$300	0.0%	
<b>Total Revenues</b>	<b>\$175,291</b>	<b>\$235,300</b>	<b>34.23%</b>		<b>-\$235,300</b>	<b>-100.0%</b>	<b>\$235,300</b>	<b>0.0%</b>	
<b>Expenditures</b>									
12 PAYROLL (1 FTE)	\$55,425	\$71,350	28.73%	\$47,986	-\$23,364	-32.7%	\$71,350	0.0%	
13 PAYROLL (1 Part Time)		\$9,726	0.00%	\$14,262	\$4,536	46.6%	\$9,726	0.0%	
21 PAYROLL TAXES	\$4,240	\$6,202	46.28%	\$4,972	-\$1,230	-19.8%	\$6,202	0.0%	
22 RETIREMENT CONTRIBUTIONS	\$6,601	\$11,002	66.67%	\$0	-\$11,002	-100.0%	\$11,002	0.0%	
23 LIFE/HEALTH/ DISABILITY INSURANCE	\$19,831	\$20,950	5.65%	\$9,264	-\$11,686	-55.8%	\$20,950	0.0%	
24 WORKERS COMPENSATION	\$220	\$220	0.00%	\$314	\$94	42.7%	\$220	0.0%	
31 PROFESSIONAL SERVICES	\$57,250	\$75,000	31.00%	\$73,298	-\$1,702	-2.3%	\$75,000	0.0%	
31 LEGAL FEES - BUILDING & CODE	\$0	\$0	0.00%	\$0	\$0	0.0%	\$0	0.0%	Assess specific to Building & Code
40 TRAVEL & PER DIEM	\$500	\$500	0.00%	\$0	-\$500	-100.0%	\$500	0.0%	
45 PROPERTY & LIABILTY INSURANCE		\$0	0.00%						New
47 DOCUMENT SCANNING/PRINTING	\$22,000	\$15,000	-31.82%	\$2,230	-\$12,770	-85.1%	\$15,000	0.0%	
49 ADMINISTRATIVE FEES TO GEN FUND	\$0	\$0	0.00%	\$581	\$581	0.0%	\$0	0.0%	New
49 OTHER CURRENT CHARGES	\$0	\$0	0.00%	\$581	\$581	0.0%	\$0	0.0%	
51 OFFICE SUPPLIES		\$0	0.00%						New
52 OPERATING SUPPLIES	\$0	\$0	0.00%	\$3,287	\$3,287	0.0%	\$0	0.0%	
54 MEMBERSHIPS AND SUBSCRIPTIONS	\$9,225	\$12,500	35.50%	\$6,442	-\$6,058	-48.5%	\$12,500	0.0%	
64 EQUIPMENT	\$0	\$900	0.00%	\$818	-\$82	-9.1%	\$900	0.0%	
<b>Total Expenditures</b>	<b>\$175,291</b>	<b>\$223,350</b>	<b>27.42%</b>		<b>-\$223,350</b>	<b>-100.0%</b>	<b>\$223,350</b>	<b>0.0%</b>	
Excess Revenues/(Expenditures)	(\$0)	\$11,950							
<b>Fund Balance (Reserved)/Used</b>	<b>\$0</b>	<b>(\$11,950)</b>							

**Town of South Palm Beach**  
**CAPITAL PROJECTS FUND**  
**Proposed Budget FY2025 - Workbook DRAFT V1**

	FY2023	FY2024	Variance	FY2024*	FY24	YTD	FY2025	Variance	
	Adopted	Adopted	23 to 24	YTD Actual	Over (Under)	Variance	Proposed	24 to 25	Workshop Notes
312 DISCRETIONARY SALES TAX	\$120,000	\$145,469	21.2%	\$97,852	-\$47,617	-32.7%	\$145,469		
361 INTEREST AND OTHER EARNINGS	\$0	\$0	0.0%	\$15,248	\$15,248	0.0%	\$0		
<b>Total Revenues</b>	<b>\$120,000</b>	<b>\$145,469</b>	<b>21.2%</b>	<b>\$113,100</b>	<b>-\$32,369</b>		<b>\$145,469</b>		
					\$0				
31 DUNES RESTORATION PROJECT	\$643,464	\$643,464	0.0%	\$0	-\$643,464	-100.0%	\$643,464		
31 ARCHITECTURAL DESIGN - TOWN HALL	\$142,776	\$142,776	0.0%	\$0	-\$142,776	-100.0%	\$142,776		
63 STREETLIGHT REPLACEMENT PROGRAM	\$0	\$0	0.0%	\$0	\$0	0.0%	\$0		
<b>Total Expenditures</b>	<b>\$786,240</b>	<b>\$786,240</b>	<b>0.0%</b>	<b>\$0</b>	<b>-\$786,240</b>		<b>\$786,240</b>		
<b>Excess Revenues/(Expenditures)</b>	<b>(\$666,240)</b>	<b>(\$640,771)</b>	<b>-3.8%</b>		<b>\$640,771</b>	<b>-100.0%</b>	<b>(\$640,771)</b>		
Committed - Beach Project Reserves	\$643,464	\$643,464	0.0%		-\$643,464	-100.0%	\$643,464		
Restricted - Infrastructure Reserves	\$22,776	\$22,776	0.0%		-\$22,776	-100.0%	\$22,776		
<b>Fund Balance (Reserved)/Used</b>	<b>\$666,240</b>	<b>\$666,240</b>	<b>0.0%</b>		<b>-\$666,240</b>	<b>-100.0%</b>	<b>\$666,240</b>		

**Town of South Palm Beach**  
**SEWER FUND**  
**Proposed Budget FY2025 - Workbook DRAFT V1**

	FY2023	FY2024	Variance	FY2024*	FY24	YTD	FY2025	Variance	
	Adopted	Adopted	23 to 24	YTD Actual	Over (Under)	Variance	Proposed	24 to 25	Workshop Notes
<b>Revenues</b>									
332 FEDERAL GRANT - ARPA	\$0	\$0	0.0%	\$0	\$0	0.0%	\$0	0	
343 SEWER CHARGES	\$529,930	\$530,500	0.1%	\$529,604	-\$896	-0.2%	\$530,500	0	
360 OTHER INCOME	\$0	\$21,220	0.0%	\$774	-\$20,446	-96.4%	\$21,220	0	
361 INTEREST INCOME	\$0	\$0	0.0%	\$53,098	\$53,098	0.0%	\$0	0	
<b>Total Utility Revenues</b>	<b>\$529,930</b>	<b>\$551,720</b>	<b>4.1%</b>	<b>\$583,476</b>	<b>\$31,756</b>	<b>5.8%</b>	<b>\$551,720</b>	<b>0</b>	
<b>Expenditures</b>									
			0.0%						
31 PROFESSIONAL SERVICES	\$5,000	\$5,000	0.0%	\$1,529	-\$3,471	-69.4%	\$5,000	0	
32 ACCOUNTING & AUDITING	\$6,713	\$6,713	0.0%	\$6,563	-\$150	-2.2%	\$6,713	0	
34 DISPOSAL CHARGES	\$280,000	\$220,000	-21.4%	\$221,297	\$1,297	0.6%	\$220,000	0	
43 UTILITIES	\$7,500	\$7,500	0.0%	\$6,216	-\$1,284	-17.1%	\$7,500	0	
45 PROPERTY INSURANCE	\$2,750	\$6,000	118.2%	\$1,673	-\$4,327	-72.1%	\$6,000	0	
46 REPAIRS & MAINTENANCE	\$25,000	\$55,000	120.0%	\$43,704	-\$11,296	-20.5%	\$55,000	0	
52 OPERATING SUPPLIES	\$1,000	\$1,000	0.0%	\$1,775	\$775	77.5%	\$1,000	0	
63 CAPITAL OUTLAY - INFRASTRUCTURE	\$0	\$0	0.0%	\$0	\$0	0.0%	\$0	0	
80 DEPRECIATION EXPENSE	\$50,000	\$50,000	0.0%	\$0	-\$50,000	-100.0%	\$50,000	0	
99 CONTINGENCY	\$0	\$0	0.0%	\$0	\$0	0.0%	\$0	0	
91 OPERATING TRANSFERS OUT	\$80,000	\$80,000	0.0%	\$80,000	\$0	0.0%	\$80,000	0	
<b>Total Utility Expenses</b>	<b>\$457,963</b>	<b>\$431,213</b>	<b>-5.8%</b>	<b>\$362,757</b>	<b>-\$68,456</b>	<b>-15.9%</b>	<b>\$431,213</b>	<b>0</b>	
<b>Excess Revenues/(Expenditures)</b>	<b>\$71,967</b>	<b>\$120,508</b>	<b>67.4%</b>	<b>\$220,719</b>	<b>\$100,212</b>	<b>83.2%</b>	<b>\$120,508</b>		