

Town of South Palm Beach

General Fund Revenues

Proposed Budget FY2024

Revenue Code/Description	FY2020 Actuals	FY2021 Actuals	FY2022 Adopted	FY2023 Adopted	FY2024 Proposed	variance
311 AD VALOREM TAXES	\$1,254,744	\$1,508,720	\$1,525,354	\$1,695,493	\$1,968,389	16.10%
312 LOCAL OPTION GAS TAXES	\$8,660	\$8,957	\$9,168	\$9,500	\$10,450	10.00%
314 UTILITY TAXES	\$209,562	\$210,331	\$185,000	\$199,600	\$199,600	0.00%
315 COMMUNICATIONS SERVICE TAX	\$66,217	\$83,916	\$83,000	\$83,000	\$83,000	0.00%
323 FRANCHISE FEES	\$113,016	\$117,932	\$133,900	\$149,000	\$149,000	0.00%
331 FEDERAL GRANT - PUBLIC SAFETY	\$6,750	\$21,870	\$0	\$0	\$0	
334 STATE GRANT - DOT	\$3,496	\$0	\$2,625	\$2,625	\$0	-100.00%
335 HALF CENT SALES TAX	\$105,335	\$126,537	\$120,000	\$150,000	\$150,000	0.00%
335 STATE REVENUE SHARING	\$37,184	\$42,532	\$35,000	\$40,000	\$40,000	0.00%
338 BUSINESS TAX RECEIPTS	\$10,708	\$7,782	\$6,550	\$6,400	\$6,400	0.00%
347 CULTURE & RECREATION	\$17,387	\$593	\$28,000	\$16,000	\$11,000	-31.25%
351 FINES & FORFEITURES	\$1,244	\$1,138	\$1,000	\$2,000	\$2,000	0.00%
360 MISCELLANEOUS REVENUE	\$43,206	\$38,034	\$25,000	\$25,000	\$25,000	0.00%
361 INTEREST INCOME	\$36,084	\$1,245	\$1,500	\$6,000	\$6,000	0.00%
381 OPERATING TRANSFERS IN	\$80,000	\$0	\$80,000	\$80,000	\$80,000	0.00%
Total General Fund Revenues	\$1,993,594	\$2,169,586	\$2,236,097	\$2,464,618	\$2,730,839	10.80%

Revenue Notes:

97% Budgeted Revenue from 3.4530 Mills (voted max millage)

\$1,968,389.00

335 1/2 Cent LOST being accrued for eligible Capital Project

347 Programs Revenue, less participation in transitions

Town of South Palm Beach
General Fund (Total Revenues & Expense)
Proposed Budget FY2024

	FY2020	FY2021	FY2022	FY2023	FY2024	variance	
	Actual	Actual	Adopted	Adopted	Proposed	dollar	%
Revenues							
Ad-Valorem Taxes	\$1,254,744	\$1,508,720	\$1,525,354	\$1,695,493	\$1,968,389	\$272,896	14%
Local Option Gas Tax	\$8,660	\$8,957	\$9,168	\$9,500	\$10,450	\$950	4%
Utility Taxes	\$209,562	\$210,331	\$185,000	\$199,600	\$199,600	\$0	8%
Communication Services	\$66,217	\$83,916	\$83,000	\$83,000	\$83,000	\$0	0%
Franchise Fees	\$113,016	\$117,932	\$133,900	\$149,000	\$149,000	\$0	11%
Grants	\$10,246	\$21,870	\$2,625	\$2,625	\$0	\$0	0%
State Shared Revenue	\$142,519	\$169,068	\$155,000	\$190,000	\$190,000	\$0	23%
Business Tax Receipts	\$10,708	\$7,782	\$6,550	\$6,400	\$6,400	\$0	-2%
Culture & Recreation	\$17,387	\$593	\$28,000	\$16,000	\$11,000	(\$4,000)	-43%
Other Revenue	\$80,534	\$40,418	\$27,500	\$33,000	\$25,000	(\$8,000)	-132%
Operating Transfer In	\$80,000	\$0	\$80,000	\$80,000	\$80,000	\$0	0%
Total Revenue	\$1,993,594	\$2,169,586	\$2,236,097	\$2,464,618	\$2,722,839	\$261,846	9%
Expenditures							
Legislative	\$39,136	\$45,775	\$60,280	\$120,515	\$133,266		
Executive	\$157,182	\$171,118	\$219,953	\$230,092	\$177,520		
Administrative	\$269,864	\$260,481	\$276,018	\$321,082	\$359,933		
Public Safety	\$1,050,000	\$1,050,000	\$1,050,000	\$1,081,500	\$1,113,945		
Public Works	\$67,959	\$72,718	\$78,003	\$69,955	\$72,105		
Culture & Recreation	\$45,607	\$38,123	\$77,183	\$66,074	\$60,869		
Legal Services	\$51,554	\$53,385	\$62,500	\$62,500	\$92,500		
Capital Outlay	\$11,993	\$24,826	\$60,000	\$60,000	\$60,000		
Total Expenditures	\$1,693,295	\$1,716,425	\$1,883,938	\$2,011,719	\$2,070,138		
Other (Sources)/Uses							
Unrestricted Fund Balance	(\$300,299)	(\$453,161)	(\$352,159)	(\$452,900)	(\$652,701)		
Excess Revenue/Expenditures	\$0	\$0	\$0	\$0	\$0		

Town of South Palm Beach
Legislative (Town Council)
Proposed Budget FY2024

Object Code/Description	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Adopted	FY2024 Proposed	variance
11 SALARIES & WAGES	\$20,400	\$20,400	\$20,400	\$33,600	\$40,800	17.65%
21 FICA TAXES	\$1,561	\$1,561	\$1,565	\$2,570	\$3,121	17.64%
31 PROFESSIONAL SERVICES	\$11,558	\$18,538	\$9,000	\$55,000	\$55,000	0.00%
40 TRAVEL & PER DIEM	\$774	\$320	\$13,840	\$13,840	\$18,840	26.54%
41 COMMUNICATION SERVICES	\$550	\$650	\$600	\$600	\$600	0.00%
51 OFFICE SUPPLIES	\$240	\$32	\$1,000	\$1,000	\$1,000	0.00%
52 OPERATING SUPPLIES	\$1,047	\$243	\$600	\$600	\$600	0.00%
54 SUBSCRIPTIONS & MEMBERSHIPS	\$3,006	\$4,031	\$8,275	\$8,305	\$8,305	0.00%
55 CONTINGENCIES	\$0	\$0	\$5,000	\$5,000	\$5,000	0.00%
Total Legislative	\$39,136	\$45,775	\$60,280	\$120,515	\$133,266	9.57%

- 11 Council compensation (\$300 per month x 2) will go to \$600 x 6 months (and multipliers)
- 31 Professional Services - Surveying, Council PR and annualized Comp Plan & Report Updates
- 40 Added \$1000 per councilmember to attend at least one conference or Tallahassee Session travel.
- 54 Legislative & Town memberships to critical Intergovernmental Organizations

Town of South Palm Beach
Executive (Town Manager)
Proposed Budget FY2024

Object Code/Description	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Adopted	FY2024 Proposed	variance
11 SALARIES & WAGES	\$101,539	\$99,616	\$105,000	\$110,250	\$106,600	-3%
21 FICA TAXES	\$7,718	\$7,571	\$8,033	\$8,434	\$8,155	-3%
22 RETIREMENT CONTRIBUTIONS	\$26,887	\$28,822	\$31,596	\$35,941	\$0	
23 LIFE & HEALTH INSURANCE	\$12,033	\$11,610	\$12,559	\$12,702	\$0	
24 WORKER'S COMPENSATION	\$274	\$312	\$315	\$315	\$315	0%
40 TRAVEL & PER DIEM	\$1,649	\$1,076	\$3,600	\$3,600	\$3,600	0%
41 COMMUNICATION SERVICES	\$110	\$130	\$120	\$120	\$120	0%
51 OFFICE SUPPLIES	\$419	\$180	\$250	\$250	\$250	0%
54 SUBSCRIPTIONS & MEMBERSHIPS	\$1,675	\$2,802	\$3,480	\$3,480	\$3,480	0%
55 CONTINGENCIES	\$4,878	\$19,000	\$55,000	\$55,000	\$55,000	0%
Total Executive	\$157,182	\$171,118	\$219,953	\$230,092	\$177,520	-30%

11 - TM Contract Rate is 1300 Hrs @ 82hr

22 & 23 Benefits eliminated from contract provisions

40 Travel & Per Diem left the same (FLC, FCCMA, ICMA, etc.)

54 Memberships and Conference Registrations for TM Groups

55 Contingencies same for unforeseens annually.

Town of South Palm Beach
Administration (Town Clerk)
Proposed Budget FY2024

Object Code/Description	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Adopted	FY2024 Proposed	variance
11 SALARIES & WAGES	\$61,343	\$62,478	\$65,319	\$75,234	\$78,996	5%
<i>Town Clerk / Assistant to TM - FTE w prop 5% Increase</i>						
<i>Executive Admin Assistant - Part Time 1/2 wage here, other CAB + 5%</i>						
21 FICA TAXES	\$4,643	\$4,730	\$4,997	\$5,755	\$6,044	5%
22 RETIREMENT CONTRIBUTIONS	\$15,571	\$17,379	\$18,949	\$22,444	\$26,061	16%
23 LIFE & HEALTH INSURANCE	\$14,515	\$11,640	\$10,393	\$13,849	\$14,500	5%
24 WORKER'S COMPENSATION	\$159	\$174	\$175	\$175	\$175	0%
31 PROFESSIONAL SERVICES	\$15,000	\$12,763	\$12,800	\$25,600	\$30,000	17%
32 ACCOUNTING & AUDITING	\$59,341	\$54,894	\$48,575	\$55,000	\$60,000	9%
40 TRAVEL & PER DIEM	\$951	\$969	\$1,855	\$1,900	\$2,000	5%
41 COMMUNICATIONS & POSTAGE	\$22,121	\$23,285	\$23,065	\$24,575	\$25,803	5%
43 UTILITY SERVICES	\$20,203	\$21,455	\$23,425	\$23,425	\$24,127	3%
44 RENTALS & LEASES	\$4,443	\$3,390	\$6,050	\$6,050	\$6,050	0%
45 PROPERTY/LIABILITY INSURANCE	\$16,856	\$21,695	\$22,300	\$27,000	\$46,102	71%
46 REPAIR & MAINTENANCE	\$13,705	\$12,595	\$10,500	\$13,500	\$13,500	0%
47 PRINTING & BINDING	\$1,048	\$1,054	\$2,200	\$2,200	\$2,200	0%
49 OTHER CURRENT CHARGES	\$8,067	\$1,193	\$7,850	\$7,850	\$7,850	0%
51 OFFICE SUPPLIES	\$7,734	\$4,138	\$7,500	\$7,500	\$7,500	0%
52 OPERATING SUPPLIES		\$0	\$0	\$0	\$0	
54 SUBSCRIPTIONS & MEMBERSHIPS	\$4,166	\$5,712	\$5,065	\$4,025	\$4,025	0%
55 CONTINGENCIES	\$0	\$937	\$5,000	\$5,000	\$5,000	0%
Total Administration	\$269,864	\$260,481	\$276,018	\$321,082	\$359,933	12.1%

31 IT, Magistrate and Temp Services
32 Accounting Contract, Auditing and ADP processing
41 Software, hosting and Telephone contracts, etc.
44 Copiers & Postage meter
45 Property/Liability Insurance 71% Increase (new criteria Legislation passed 2023)
49 Election and other Clerk Admin Fees

Town of South Palm Beach

Legal Services (Contract Law Firm)

Proposed Budget FY2024

General Ledger Code/Description	FY2020	FY2021	FY2022	FY2023	FY2024	variance
	Actual	Actual	Adopted	Adopted	Proposed	
31 PROFESSIONAL SERVICES	\$42,526	\$45,758	\$50,000	\$50,000	\$80,000	37.50%
33 CODIFICATION	\$1,289	\$2,489	\$5,000	\$5,000	\$5,000	0.00%
48 LEGAL ADVERTISING	\$7,738	\$5,138	\$7,500	\$7,500	\$7,500	0.00%
Total Legal	\$51,554	\$53,385	\$62,500	\$62,500	\$92,500	32.43%

31 Additional Legal Hours covered transitions in FY23 and expected in FY24.

33 & 48 Codification and Legal Advertising expected the same.

Town of South Palm Beach
Public Safety (PBSO Contract)
Proposed Budget FY2024

Object Code/Description		FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Adopted	FY2024 Proposed	variance
31	PROFESSIONAL SERVICES	\$1,050,000	\$1,050,000	\$1,050,000	\$1,081,500	\$1,113,945	3.00%
Total Public Safety		\$1,050,000	\$1,050,000	\$1,050,000	\$1,081,500	\$1,113,945	3.00%

Palm Beach County Sherriff's Office 4th Addendum to Annual Contract +3%

Town of South Palm Beach
Culture & Recreation (Programs & Boards)
Proposed Budget FY2024

Object Code/Description	FY2020	FY2021	FY2022	FY2023	FY2024	variance
	YTD	YTD	Adopted	Adopted	Proposed	
13 WAGES - PART TIME	\$24,527	\$22,780	\$25,330	\$13,298	\$13,963	5%
21 FICA TAXES	\$1,876	\$1,741	\$1,938	\$1,017	\$1,068	5%
22 RETIREMENT CONTRIBUTIONS	\$2,125	\$2,310	\$2,741	\$1,584	\$1,663	5%
24 WORKER'S COMPENSATION	\$66	\$76	\$75	\$75	\$75	0%
34 CONTRACTUAL SERVICES	\$9,530	\$0	\$28,000	\$19,500	\$15,500	-26%
42 POSTAGE SERVICE	\$440	\$0	\$500	\$500	\$500	0%
48 CULTURAL ACTIVITIES	\$5,579	\$10,658	\$11,600	\$23,100	\$21,100	-9%
52 OPERATING SUPPLIES	\$1,464	\$557	\$2,000	\$2,000	\$2,000	0%
55 CONTINGENCIES	\$0	\$0	\$5,000	\$5,000	\$5,000	0%
Total Culture & Recreation	\$45,607	\$38,123	\$77,183	\$66,074	\$60,869	-9%

13 Office Admin Exec Assistant/CAAB (50%, cost shared) other 50% in Administration Dept (Town Clerk)

34 Programs Expenses reduced in transition of campus facilities

48 Programs Expenses reduced in transition of campus facilities

Town of South Palm Beach
Public Works & Maintenance
Proposed Budget FY2024

Object Code/Description	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Adopted	FY2024 Proposed	variance
13 WAGES - PART TIME	\$24,022	\$21,704	\$25,799	\$0	\$20,800	100%
21 FICA TAXES	\$1,838	\$1,516	\$1,974	\$0	\$1,591	100%
22 RETIREMENT CONTRIBUTIONS	\$2,063	\$2,086	\$2,791	\$0	\$624	100%
24 WORKER'S COMPENSATION	\$1,377	\$1,283	\$1,425	\$0	\$1,425	100%
31 PROF SVCS (Engineering & NPDES)	\$2,120	\$4,708	\$6,500	\$6,500	\$6,000	-8%
34 CONTRACTUAL SERVICES	\$0	\$0	\$0	\$21,790	\$0	
43 UTILITY SERVICES	\$1,529	\$1,490	\$1,700	\$1,650	\$1,650	0%
45 PROPERTY/LIABILITY INSURANCE	\$993	\$1,055	\$1,065	\$1,065	\$1,065	0%
46 REPAIR & MAINTENANCE	\$26,929	\$28,321	\$25,250	\$25,950	\$25,950	0%
52 OPERATING SUPPLIES	\$7,089	\$6,081	\$6,500	\$8,000	\$8,000	0%
55 CONTINGENCIES	\$0	\$4,474	\$5,000	\$5,000	\$5,000	0%
Total Public Works	\$67,959	\$72,718	\$78,003	\$69,955	\$72,105	3%

- 13 Wages, propose to bring part time maintenance worker inhouse.
22, 24 Associated wage multipliers
34 Maintenance Contract Temp Agency discontinued, offset by wages & multipliers inhouse

Town of South Palm Beach
Building Activities - Special Revenue Fund
Proposed Budget FY2024

General Ledger Code/Description	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Adopted	FY2024 Proposed	variance
Revenues						
322 BUILDING PERMITS	\$263,234	\$228,821	\$150,000	\$175,000	\$235,000	25.53%
361 INTEREST INCOME	\$7,487	\$41	\$201	\$291	\$300	
Total Revenues	\$270,721	\$228,862	\$150,201	\$175,291	\$235,300	
Expenditures						
13 PAYROLL (1 FTE & 1 Part Time)	\$44,472	\$44,943	\$47,355	\$55,425	\$81,076	32%
21 PAYROLL TAXES	\$3,352	\$3,389	\$3,623	\$4,240	\$6,202	
22 RETIREMENT CONTRIBUTIONS	\$3,832	\$4,605	\$5,124	\$6,601	\$6,931	
23 LIFE/HEALTH/ DISABILITY INSURANCE	\$9,725	\$15,625	\$18,856	\$19,831	\$20,950	
24 WORKERS COMPENSATION	\$124	\$154	\$155	\$220	\$220	
31 PROFESSIONAL SERVICES	\$78,284	\$71,127	\$49,750	\$57,250	\$75,000	
40 TRAVEL & PER DIEM	\$0	\$0	\$500	\$500	\$500	
47 DOCUMENT SCANNING/PRINTING	\$11,071	\$4,717	\$52,550	\$22,000	\$15,000	
54 MEMBERSHIPS AND SUBSCRIPTIONS	\$7,566	\$6,918	\$9,905	\$9,225	\$12,500	
64 EQUIPMENT	\$0	\$780	\$0	\$0	\$900	
Total Expenditures	\$158,426	\$152,257	\$187,818	\$175,291	\$219,279	20%
Excess (Revenues)/Expenditures	\$112,295	\$76,605	(\$37,617)	(\$0)	\$16,021	
Fund Balance (Reserved)/Used	(\$112,295)	(\$76,605)	\$37,617	\$0	(\$16,021)	

Current Fund Balance: \$1,305,958

- 13 Payroll to combine Building Services Supervisor FTE and Building Services Assistant (Part-time)
- 21 FICA multiplier and 22 Retirement Benefits on FTE.
- 23 Health & Insurance Benefits for FTE
- 31 Professional Services = Large uptick in contract expenses commensurate with Revenues increases (volume).
- 47 Document Scanning reductions from conversion to automated permitting software.
- 54 Accounting Interface software (usti) conversion to new programs.
- 64 Misc Conversion equipment for software systems

Town of South Palm Beach
Capital Outlay (Equipment Assets)
Proposed Budget FY2024

Object Code/Description	FY2020	FY2021	FY2022	FY2023	FY2024	variance
	Actual	Actual	Adopted	Adopted	Proposed	
64 EQUIPMENT	\$11,993	\$24,826	\$60,000	\$60,000	\$60,000	\$ -
Total Capital Outlay	\$11,993	\$24,826	\$60,000	\$60,000	\$60,000	0%

Audio/AV Council Chambers Systems, Computer Systems Upgrades, HVAC Equipment, Garage, Kitchen, Ice Machine and other equipment.

Town of South Palm Beach

Sewer Fund

Proposed Budget FY2024

Revenue Code/Description	FY2020 Actuals	FY2021 Actuals	FY2022 Adopted	FY2023 Adopted	FY2024 Proposed	variance
Revenues						
332 FEDERAL GRANT - ARPA	\$0	\$368,128	\$0	\$0	\$0	
343 SEWER CHARGES	\$71,009	\$373,263	\$469,930	\$529,930	\$530,500	
360 OTHER INCOME	\$0	\$782	\$0	\$0	\$21,220	
361 INTEREST INCOME	\$14,209	\$0	\$4,500	\$0	\$0	
Total Utility Revenues	\$85,218	\$742,173	\$474,430	\$529,930	\$551,720	
Expenditures						
31 PROFESSIONAL SERVICES	\$28,274	\$5,865	\$25,625	\$5,000	\$5,000	
32 ACCOUNTING & AUDITING	\$0	\$4,875	\$9,625	\$6,713	\$6,713	
34 DISPOSAL CHARGES	\$210,282	\$215,444	\$220,000	\$280,000	\$220,000	
43 UTILITIES	\$5,469	\$4,763	\$6,500	\$7,500	\$7,500	
45 PROPERTY INSURANCE	\$2,750	\$0	\$2,750	\$2,750	\$6,000	
46 REPAIRS & MAINTENANCE	\$6,759	\$1,154	\$25,000	\$25,000	\$55,000	
52 OPERATING SUPPLIES	\$119	\$645	\$555	\$1,000	\$1,000	
63 CAPITAL OUTLAY - INFRASTRUCTURE	\$0	\$0	\$60,000	\$0	\$0	
80 DEPRECIATION EXPENSE	\$45,978	\$47,482	\$50,000	\$50,000	\$50,000	
91 OPERATING TRANSFERS OUT	\$80,000	\$0	\$80,000	\$80,000	\$80,000	
Total Utility Expenses	\$379,631	\$280,228	\$480,055	\$457,963	\$431,213	
Excess (Revenues)/Expenditures	(\$294,413)	\$461,945	(\$5,625)	\$71,967	\$120,508	

Current Fund Balance/Net Position: \$1,74031.50

34 Reduced charges closer to actuals

45 & 46 Increased Insurance and repair coverages

Town of South Palm Beach
Capital Projects Fund
Proposed FY2024

General Ledger Code/Description	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Adopted	FY2024 Proposed	variance
312 DISCRETIONARY SALES TAX	\$96,455	\$114,825	\$105,000	\$120,000	\$125,000	4.00%
361 INTEREST AND OTHER EARNINGS	\$1,999	\$0	\$0	\$0	\$0	
Total Revenues	\$98,454	\$114,825	\$105,000	\$120,000	\$125,000	4.00%
31 DUNES RESTORATION PROJECT	\$26,824	\$762,218	\$700,000	\$643,464	\$643,464	0.00%
31 ARCHITECTURAL DESIGN - TOWN HALL	\$1,524	\$1,331	\$200,000	\$142,776	\$142,776	0.00%
63 STREETLIGHT REPLACEMENT PROGRAM	\$4,800	\$3,435	\$0	\$0	\$0	
Total Expenditures	\$33,149	\$766,984	\$900,000	\$786,240	\$786,240	0.00%
Excess (Revenues)/Expenditures	\$65,306	(\$652,160)	(\$795,000)	(\$666,240)	(\$661,240)	
Committed - Beach Project Reserves	\$26,824	\$762,218	\$700,000	\$643,464	\$643,464	\$0
Restricted - Infrastructure Reserves	(\$92,130)	(\$110,058)	\$95,000	\$22,776	\$22,776	\$0
Fund Balance (Reserved)/Used	(\$65,306)	\$652,160	\$795,000	\$666,240	\$666,240	\$0

Current Liabilities and Fund Balance Total

\$ 1,561,761