



Town of South Palm Beach



**Adopted Budget
Fiscal Year
2020-2021**



General Fund

Town of South Palm Beach

General Fund

Adopted FY2021 Budget

	FY2018	FY2019	FY2020	FY2021	variance	
	Actual	Actual	Adopted	Adopted	dollar	%
Revenues						
Ad-Valorem Taxes	\$1,261,393	\$1,262,753	\$1,234,347	\$1,476,934	\$242,586	20%
Local Option Gas Tax	\$10,214	\$10,250	\$10,200	\$8,920	(\$1,280)	-13%
Utility Taxes	\$196,165	\$201,550	\$200,500	\$180,000	(\$20,500)	-10%
Communication Services	\$37,724	\$38,019	\$38,000	\$51,974	\$13,974	37%
Franchise Fees	\$112,149	\$112,195	\$110,100	\$105,000	(\$5,100)	-5%
State Shared Revenue	\$150,339	\$153,328	\$154,500	\$134,294	(\$20,206)	-13%
Business Tax Receipts	\$3,016	\$13,843	\$7,100	\$7,500	\$400	6%
Culture & Recreation	\$22,872	\$26,305	\$26,000	\$28,000	\$2,000	8%
Other Revenue	\$65,647	\$101,581	\$83,125	\$25,125	(\$58,000)	-70%
Operating Transfer In	\$80,000	\$80,000	\$80,000	\$80,000	\$0	0%
Total Revenue	\$1,939,519	\$1,999,824	\$1,943,872	\$2,097,747	\$153,875	8%
Expenditures						
Legislative	\$37,326	\$41,671	\$47,425	\$60,255	\$12,830	27%
Executive	\$135,269	\$142,801	\$229,208	\$210,928	(\$18,280)	-8%
Administrative	\$294,057	\$267,577	\$286,225	\$282,044	(\$4,181)	-1%
Public Safety	\$953,741	\$927,063	\$1,050,000	\$1,050,000	\$0	0%
Public Works	\$121,027	\$52,768	\$58,873	\$69,427	\$10,554	18%
Culture & Recreation	\$25,982	\$62,609	\$67,102	\$76,962	\$9,860	15%
Legal Services	\$55,073	\$69,052	\$62,500	\$62,500	\$0	0%
Capital Outlay	\$152,744	\$43,700	\$24,495	\$110,000	\$85,505	349%
Total Expenditures	\$1,775,219	\$1,607,242	\$1,825,828	\$1,922,117	\$96,289	5%
Excess Revenue/Expenditures	\$164,300	\$392,583	\$118,044	\$175,630		
Fund Balance Appropriation/(Reservation)						
Unassigned Fund Balance	(\$164,300)	(\$392,583)	(\$118,044)	(\$175,630)		
Excess Revenue/Expenditures	\$0	\$0	\$0	\$0		

Town of South Palm Beach

General Fund Revenue

Adopted Budget FY2021

Revenue Code/Description	FY2018 Actuals	FY2019 Actuals	FY2020 Adopted	FY2021 Adopted	variance
311 AD VALOREM TAXES	\$1,261,393	\$1,262,753	\$1,234,347	\$1,476,934	19.65%
312 LOCAL OPTION GAS TAXES	\$10,214	\$10,250	\$10,200	\$8,920	-12.55%
314 UTILITY TAXES	\$196,165	\$201,550	\$200,500	\$180,000	-10.22%
315 COMMUNICATIONS SERVICE TAX	\$37,724	\$38,019	\$38,000	\$51,974	36.77%
323 FRANCHISE FEES	\$112,149	\$112,195	\$110,100	\$105,000	-4.63%
335 HALF CENT SALES TAX	\$38,783	\$113,489	\$117,000	\$99,493	-14.96%
335 STATE REVENUE SHARING	\$111,556	\$39,839	\$37,500	\$34,801	-7.20%
338 BUSINESS TAX RECEIPTS	\$3,016	\$13,843	\$7,100	\$7,500	5.63%
347 CULTURE & RECREATION	\$22,872	\$26,305	\$26,000	\$28,000	7.69%
351 FINES & FORFEITURES	\$9,101	\$5,654	\$9,000	\$1,000	-88.89%
360 MISCELLANEOUS REVENUE	\$19,476	\$25,640	\$11,625	\$11,625	0.00%
361 INTEREST INCOME	\$37,070	\$69,287	\$62,500	\$12,500	-80.00%
381 OPERATING TRANSFERS IN	\$80,000	\$80,000	\$80,000	\$80,000	0.00%
Total General Fund Revenues	\$1,939,519	\$1,999,824	\$1,943,872	\$2,097,747	7.92%

Town of South Palm Beach
Legislative
Adopted Budget FY2021

Object Code/Description	FY2018 Actual	FY2019 Actual	FY2020 Adopted	FY20201 Adopted	variance
11 SALARIES & WAGES	\$18,000	\$20,400	\$20,400	\$20,400	0.00%
21 FICA TAXES	\$1,377	\$1,561	\$1,565	\$1,565	-0.03%
31 PROFESSIONAL SERVICES	\$216	\$8,887	\$1,500	\$9,000	500.00%
40 TRAVEL & PER DIEM	\$859	\$3,018	\$13,840	\$13,840	0.00%
41 COMMUNICATION SERVICES	\$2,026	\$1,074	\$420	\$600	42.86%
51 OFFICE SUPPLIES	\$2,360	\$979	\$1,500	\$1,000	-33.33%
52 OPERATING SUPPLIES	\$0	\$0	\$0	\$600	100.00%
54 SUBSCRIPTIONS & MEMBERSHIPS	\$12,488	\$5,752	\$8,200	\$8,250	0.61%
55 CONTINGENCIES	\$0	\$0	\$0	\$5,000	100.00%
Total Legislative	\$37,326	\$41,671	\$47,425	\$60,255	27.05%

Town of South Palm Beach
Executive
Adopted Budget FY2021

Object Code/Description	FY2018 Actual	FY2019 Actual	FY2020 Adopted	FY2021 Adopted	variance
11 SALARIES & WAGES	\$90,844	\$93,677	\$100,000	\$100,000	0.00%
21 FICA TAXES	\$6,892	\$7,147	\$7,650	\$7,650	0.00%
22 RETIREMENT CONTRIBUTIONS	\$21,107	\$23,589	\$26,545	\$28,425	7.08%
23 LIFE & HEALTH INSURANCE	\$14,690	\$10,918	\$12,238	\$12,238	0.00%
24 WORKER'S COMPENSATION	\$70	\$162	\$165	\$255	54.55%
40 TRAVEL & PER DIEM	\$0	\$1,352	\$3,600	\$3,600	0.00%
41 COMMUNICATION SERVICES	\$0	\$10	\$120	\$120	0.00%
51 OFFICE SUPPLIES	\$204	\$272	\$500	\$250	-50.00%
54 SUBSCRIPTIONS & MEMBERSHIPS	\$1,462	\$3,674	\$3,390	\$3,390	0.00%
55 CONTINGENCIES	\$0	\$2,000	\$75,000	\$55,000	-26.67%
Total Executive	\$135,269	\$142,801	\$229,208	\$210,928	-7.98%

Town of South Palm Beach
Administration
Adopted Budget FY2021

Object Code/Description	FY2018 Actual	FY2019 Actual	FY2020 Adopted	FY2021 Adopted	variance
11 SALARIES & WAGES	\$82,683	\$55,829	\$60,431	\$62,209	2.94%
14 OVERTIME	\$0	\$2,330	\$2,000	\$0	-100.00%
21 FICA TAXES	\$6,322	\$4,589	\$4,776	\$4,759	-0.36%
22 RETIREMENT CONTRIBUTIONS	\$15,700	\$4,793	\$15,054	\$16,977	12.77%
23 LIFE & HEALTH INSURANCE	\$19,379	\$8,599	\$11,999	\$10,003	-16.63%
24 WORKER'S COMPENSATION	\$122	\$87	\$90	\$151	67.79%
31 PROFESSIONAL SERVICES	\$50,555	\$41,211	\$12,600	\$15,000	19.05%
32 ACCOUNTING & AUDITING	\$34,339	\$52,226	\$55,300	\$48,575	-12.16%
40 TRAVEL & PER DIEM	\$736	\$0	\$1,570	\$1,570	0.00%
41 COMMUNICATION SERVICES	\$6,372	\$21,063	\$52,290	\$44,150	-15.57%
43 UTILITY SERVICES	\$16,398	\$18,860	\$19,524	\$20,125	3.08%
44 RENTALS & LEASES	\$7,338	\$3,846	\$4,200	\$6,050	44.05%
45 PROPERTY/LIABILITY INSURANCE	\$27,907	\$9,041	\$14,166	\$17,556	23.93%
46 REPAIR & MAINTENANCE	\$4,333	\$20,969	\$13,000	\$10,500	-19.23%
47 PRINTING & BINDING	\$0	\$0	\$375	\$1,425	280.00%
49 OTHER CURRENT CHARGES	\$13,369	\$14,818	\$8,050	\$7,850	-2.48%
51 OFFICE SUPPLIES	\$6,154	\$7,526	\$7,500	\$7,500	0.00%
54 SUBSCRIPTIONS & MEMBERSHIPS	\$2,347	\$1,792	\$3,300	\$2,645	-19.85%
55 CONTINGENCIES	\$0	\$0	\$0	\$5,000	100.00%
Total Administration	\$294,057	\$267,577	\$286,225	\$282,044	-1.46%

Town of South Palm Beach
Public Safety
Adopted Budget FY2021

Object Code/Description	FY2018 Actual	FY2019 Actual	FY2020 Adopted	FY2021 Adopted	variance
11 SALARIES & WAGES	\$504,053	\$477,287	\$0	\$0	0.00%
14 OVERTIME	\$13,370	\$17,699	\$0	\$0	0.00%
15 OTHER PAY	\$17,829	\$31,646	\$0	\$0	0.00%
21 FICA TAXES	\$38,306	\$38,023	\$0	\$0	0.00%
22 RETIREMENT CONTRIBUTIONS	\$129,162	\$129,407	\$0	\$0	0.00%
23 LIFE & HEALTH INSURANCE	\$120,648	\$99,699	\$0	\$0	0.00%
24 WORKER'S COMPENSATION	\$10,606	\$11,511	\$0	\$0	0.00%
31 PROFESSIONAL SERVICES	\$62,071	\$67,051	\$1,050,000	\$1,050,000	0.00%
40 TRAVEL & PER DIEM	\$1,251	\$1,798	\$0	\$0	0.00%
41 COMMUNICATION SERVICES	\$8,224	\$6,479	\$0	\$0	0.00%
45 PROPERTY/LIABILITY INSURANCE	\$2,162	\$14,352	\$0	\$0	0.00%
46 REPAIR & MAINTENANCE	\$5,934	\$3,489	\$0	\$0	0.00%
49 HURRICANE CONTINGENCY	\$2,006	\$0	\$0	\$0	0.00%
51 OFFICE SUPPLIES	\$1,708	\$256	\$0	\$0	0.00%
52 OPERATING SUPPLIES	\$32,528	\$23,024	\$0	\$0	0.00%
54 SUBSCRIPTIONS & MEMBERSHIPS	\$3,882	\$4,247	\$0	\$0	0.00%
80 GRANTS	\$0	\$1,095	\$0	\$0	0.00%
Total Public Safety	\$953,741	\$927,063	\$1,050,000	\$1,050,000	0.00%

Town of South Palm Beach
Public Works
Adopted Budget FY2021

Object Code/Description	FY2018 Actual	FY2019 Actual	FY2020 Adopted	FY2021 Adopted	variance
13 WAGES - PART TIME	\$23,915	\$22,119	\$24,570	\$25,799	5.00%
21 FICA TAXES	\$1,850	\$1,714	\$1,880	\$1,974	4.98%
22 RETIREMENT CONTRIBUTIONS	\$2,850	\$1,864	\$2,043	\$2,580	26.28%
24 WORKER'S COMPENSATION	\$476	\$443	\$595	\$1,425	139.50%
31 PROFESSIONAL SERVICES	\$68,158	\$1,078	\$6,000	\$6,000	0.00%
43 UTILITY SERVICES	\$1,661	\$1,768	\$1,850	\$1,650	-10.81%
45 PROPERTY/LIABILITY INSURANCE	\$0	\$0	\$435	\$1,000	129.89%
46 REPAIR & MAINTENANCE	\$22,118	\$20,700	\$18,500	\$17,500	-5.41%
52 OPERATING SUPPLIES	\$0	\$3,084	\$3,000	\$6,500	116.67%
55 CONTINGENCIES	\$0	\$0	\$0	\$5,000	100.00%
Total Public Works	\$121,027	\$52,768	\$58,873	\$69,427	17.93%

Town of South Palm Beach
Culture & Recreation
Adopted Budget FY2021

Object Code/Description	FY2018 YTD	FY2019 YTD	FY2020 Adopted	FY2021 Adopted	variance
13 WAGES - PART TIME	\$0	\$22,845	\$24,124	\$25,330	5.00%
21 FICA TAXES	\$0	\$1,692	\$1,845	\$1,938	5.03%
22 RETIREMENT CONTRIBUTIONS	\$0	\$1,901	\$2,043	\$2,533	23.98%
24 WORKER'S COMPENSATION	\$0	\$28	\$40	\$62	53.75%
34 CONTRACTUAL SERVICES	\$21,490	\$24,380	\$26,000	\$28,000	7.69%
42 POSTAGE SERVICE	\$0	\$0	\$800	\$500	-37.50%
46 REPAIR & MAINTENANCE	\$0	\$250	\$750	\$0	-100.00%
48 CULTURAL ACTIVITIES	\$0	\$10,969	\$10,500	\$11,600	10.48%
52 OPERATING SUPPLIES	\$4,492	\$544	\$1,000	\$2,000	100.00%
55 CONTINGENCIES	\$0	\$0	\$0	\$5,000	100.00%
Total Culture & Recreation	\$25,982	\$62,609	\$67,102	\$76,962	14.69%

Town of South Palm Beach

Legal Services

Adopted Budget FY2021

General Ledger Code/Description	FY2018 Actual	FY2019 Actual	FY2020 Adopted	FY2021 Adopted	variance
31 PROFESSIONAL SERVICES	\$54,012	\$59,163	\$50,000	\$50,000	0.00%
33 CODIFICATION	\$1,061	\$3,406	\$5,000	\$5,000	0.00%
48 LEGAL ADVERTISING	\$0	\$6,482	\$7,500	\$7,500	0.00%
Total Legal	\$55,073	\$69,052	\$62,500	\$62,500	0.00%

Town of South Palm Beach
Capital Outlay
Adopted Budget FY2021

Object Code/Description	FY2018 Actual	FY2019 Actual	FY2020 Adopted	FY2021 Adopted	variance
62 BUILDING IMPROVEMENTS	\$10,747	\$3,250	\$0	\$0	0.00%
64 EQUIPMENT	\$89,465	\$40,450	\$24,495	\$110,000	349.07%
Total Capital Outlay	\$152,744	\$43,700	\$24,495	\$110,000	349.07%



Building Fund

Town of South Palm Beach
Building Activities - Special Revenue Fund
Adopted Budget FY2021

General Ledger Code/Description	FY2018 Actual	FY2019 Actual	FY2020 Adopted	FY2021 Adopted	variance
Revenues					
322 BUILDING PERMITS	\$408,488	\$199,946	\$185,000	\$150,000	-18.92%
361 INTEREST INCOME	\$0	\$0	\$0	\$4,200	100.00%
Total Revenues	\$408,488	\$199,946	\$185,000	\$154,200	-16.65%
Expenditures					
13 PAYROLL	\$39,636	\$41,643	\$43,811	\$45,100	2.94%
21 PAYROLL TAXES	\$2,874	\$3,125	\$3,352	\$3,450	2.93%
22 RETIREMENT CONTRIBUTIONS	\$3,182	\$3,452	\$3,638	\$4,510	23.97%
23 LIFE/HEALTH/ DISABILITY INSURANCE	\$10,113	\$8,897	\$12,000	\$10,003	-16.64%
24 WORKERS COMPENSATION	\$39	\$63	\$85	\$110	29.41%
31 PROFESSIONAL SERVICES	\$83,312	\$86,697	\$74,000	\$49,750	-32.77%
40 TRAVEL & PER DIEM	\$0	\$0	\$500	\$500	0.00%
47 DOCUMENT SCANNING/PRINTING	\$0	\$539	\$76,350	\$77,550	1.57%
54 EDUCATION, DUES & SUBSCRIPTIONS	\$8,579	\$5,693	\$9,905	\$9,905	0.00%
Total Expenditures	\$147,735	\$150,109	\$223,641	\$200,878	-10.18%
Excess (Revenues)/Expenditures	\$260,753	\$49,837	(\$38,641)	(\$46,678)	
Fund Balance Appropriation/(Reservation)	\$260,753				
Unassigned Fund Balance		(\$49,837)	\$38,641	\$46,678	
Excess Revenue/Expenditures	\$521,505	\$0	\$0	\$0	

Current Fund Balance: \$891,181



Capital Projects Fund

Town of South Palm Beach
Adopted Capital Projects Fund
FY2021

General Ledger Code/Description	FY2018 Actual	FY2019 Actual	FY2020 Adopted	FY2021 Adopted	variance
312 DISCRETIONARY SALES TAX	\$98,759	\$95,948	\$103,000	\$90,924	-11.72%
361 INTEREST AND OTHER EARNINGS	\$19	\$807	\$100	\$1,250	1150.00%
Total Revenues	\$98,778	\$96,754	\$103,100	\$92,174	-10.60%
31 DUNES RESTORATION PROJECT	\$0	\$0	\$700,000	\$950,000	35.71%
31 ARCHITECTURAL DESIGN - TOWN HALL	\$0	\$0	\$200,000	\$200,000	0.00%
63 STREETLIGHT REPLACEMENT PROGRAM	\$0	\$0	\$30,000	\$125,000	316.67%
Total Expenditures	\$0	\$0	\$930,000	\$1,275,000	37.10%
Excess (Revenues)/Expenditures	\$98,778	\$96,754	(\$826,900)	(\$1,182,826)	
Fund Balance Appropriation/(Reservation)					
Beach Project Reserves	\$0	\$0	\$700,000	\$950,000	
Infrastructure Reserves	(\$98,778)	(\$96,754)	\$126,900	\$232,826	
Excess Revenue/Expenditures	\$0	\$0	\$0	\$0	

Current Fund Balance:

 Restricted (Infrastructure) \$255,189

 Assigned (Beach Project) \$1,432,506

 Total \$1,687,695



Sewer Fund

Town of South Palm Beach

Sewer Fund

Adopted Budget FY2021

Revenue Code/Description	FY2018 Actuals	FY2019 Actuals	FY2020 Adopted	FY2021 Adopted	variance
Revenues					
343 SEWER CHARGES	\$431,149	\$443,685	\$455,808	\$469,718	3.05%
360 OTHER INCOME	\$6,442	\$0	\$0	\$0	0.00%
361 INTEREST INCOME	\$5,648	\$24,462	\$25,000	\$7,000	-72.00%
Total Utility Revenues	\$443,239	\$468,147	\$480,808	\$476,718	-0.85%
Expenditures					
31 PROFESSIONAL SERVICES	\$20,019	\$58,688	\$40,958	\$25,625	-37.44%
32 ACCOUNTING & AUDITING	\$0	\$0	\$0	\$9,625	100.00%
34 DISPOSAL CHARGES	\$201,850	\$191,948	\$220,000	\$220,000	0.00%
43 UTILITIES	\$5,532	\$4,412	\$6,500	\$6,500	0.00%
45 PROPERTY INSURANCE	\$2,750	\$2,750	\$2,750	\$2,750	0.00%
46 REPAIRS & MAINTENANCE	\$15,325	\$9,291	\$25,000	\$25,000	0.00%
49 OTHER CURRENT CHARGES	\$389	\$252	\$600	\$500	-16.67%
63 CAPITAL OUTLAY - INFRASTRUCTUF	\$0	\$0	\$50,000	\$50,000	0.00%
80 DEPRECIATION EXPENSE	\$35,807	\$37,177	\$37,000	\$37,000	0.00%
99 CONTINGENCY	\$0	\$0	\$15,000	\$15,000	0.00%
91 OPERATING TRANSFERS OUT	\$80,000	\$80,000	\$80,000	\$80,000	0.00%
Total Utility Expenses	\$361,672	\$384,519	\$477,808	\$472,000	-1.22%
Excess (Revenues)/Expenditures	\$81,567	\$83,628	\$3,000	\$4,718	
Total Operating Budget	\$443,239	\$468,147	\$480,808	\$476,718	

Current Fund Balance/Net Position: \$1,728,878