

# **Town of South Palm Beach**



**Adopted Budget**

**FY2019-2020**

# Town of South Palm Beach

## Adopted General Fund Budget Summary

	FY2018 Actual	FY2019 Adopted	FY2020 Adopted	variance dollar	%
<b>Revenues</b>					
Ad-Valorem Taxes	\$1,261,393	\$1,237,000	\$1,234,347	(\$2,653)	0%
Local Option Gas Tax	\$10,214	\$10,100	\$10,200	\$100	1%
Utility Taxes	\$196,165	\$190,500	\$200,500	\$10,000	5%
Communication Services	\$37,724	\$37,500	\$38,000	\$500	1%
Licenses & Permits	\$411,504	\$203,000	\$192,100	(\$10,900)	-5%
Franchise Fees	\$112,149	\$99,500	\$110,100	\$10,600	11%
State Shared Revenue	\$150,339	\$148,500	\$154,500	\$6,000	4%
Culture & Recreation	\$22,872	\$20,300	\$26,000	\$5,700	28%
Other Revenue	\$65,647	\$94,800	\$83,125	(\$11,675)	-12%
Operating Transfers In	\$80,000	\$80,000	\$80,000	\$0	0%
<b>Total Revenue</b>	<b>\$2,348,007</b>	<b>\$2,121,200</b>	<b>\$2,128,872</b>	<b>\$7,672</b>	<b>0%</b>
<b>Expenditures</b>					
Legislative	\$37,326	\$49,400	\$47,425	(\$1,975)	-4%
Executive	\$135,269	\$241,370	\$229,208	(\$12,162)	-5%
Administrative	\$294,057	\$254,630	\$286,226	\$31,596	12%
Public Safety	\$953,741	\$1,158,075	\$1,050,000	(\$108,075)	-9%
Public Works	\$121,027	\$60,720	\$58,873	(\$1,847)	-3%
Culture & Recreation	\$25,982	\$57,501	\$67,102	\$9,602	17%
Attorney	\$55,073	\$72,500	\$62,500	(\$10,000)	-14%
Capital Outlay	\$152,744	\$166,000	\$24,495	(\$141,505)	-85%
Building/Code Enforcement	\$147,735	\$275,295	\$223,641	(\$51,654)	-19%
<b>Total Expenditures</b>	<b>\$1,922,954</b>	<b>\$2,335,491</b>	<b>\$2,049,471</b>	<b>(\$286,020)</b>	<b>-12%</b>
<b>Excess Revenue/Expenditures</b>	<b>\$425,053</b>	<b>(\$214,291)</b>	<b>\$79,402</b>		
<b>Fund Balance Appropriation/(Reservation)</b>					
Building/Code Enforcement Reserves	\$147,735	\$275,295	\$223,641		
Unassigned Fund Balance Reserves	(\$572,788)	(\$61,004)	(\$303,043)		
<b>Excess Revenue/Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		

# Town of South Palm Beach

## General Fund Revenue

### Adopted Budget FY2020

General Ledger Code/Description	FY2018 Actuals	FY2019 Adopted	FY2020 Adopted	variance
001.00.311.00300 AD VALOREM TAXES	\$1,261,393	\$1,237,000	\$1,234,347	-0.21%
001.00.312.00300 LOCAL OPTION GAS TAXES	\$10,214	\$10,100	\$10,200	0.99%
001.00.314.00300 UTILITY TAXES	\$196,165	\$190,500	\$200,500	5.25%
001.00.315.00300 COMMUNICATIONS SERVICE TAX	\$37,724	\$37,500	\$38,000	1.33%
001.00.322.00300 BUILDING PERMITS	\$408,488	\$200,000	\$185,000	-7.50%
001.00.323.00300 FRANCHISE FEES	\$112,149	\$99,500	\$110,100	10.65%
001.00.331.00300 GRANTS	\$0	\$6,000	\$0	-100.00%
001.00.335.00301 HALF CENT SALES TAX	\$38,783	\$36,500	\$37,500	2.74%
001.00.335.00302 STATE REVENUE SHARING	\$111,556	\$112,000	\$117,000	4.46%
001.00.338.00300 BUSINESS TAX RECEIPTS	\$3,016	\$3,000	\$7,100	136.67%
001.00.347.00300 CULTURE & RECREATION	\$22,872	\$20,300	\$26,000	28.08%
001.00.351.00300 FINES & FORFEITURES	\$9,101	\$9,500	\$9,000	-5.26%
001.00.360.00300 MISCELLANEOUS REVENUE	\$19,476	\$19,300	\$11,625	-39.77%
001.00.361.00300 INTEREST AND OTHER EARNINGS	\$37,070	\$60,000	\$62,500	4.17%
001.00.381.00300 OPERATING TRANSFERS IN	\$80,000	\$80,000	\$80,000	0.00%
<b>Total General Fund Revenues</b>	<b>\$2,348,007</b>	<b>\$2,121,200</b>	<b>\$2,128,872</b>	<b>0.36%</b>

# Town of South Palm Beach

## Legislative

### Adopted Budget FY2020

General Ledger Code/Description	FY2018 Actual	FY2019 Adopted	FY2020 Adopted	variance
001.01.511.11000 PAYROLL	\$18,000	\$20,400	\$20,400	0.00%
001.01.511.21000 PAYROLL TAXES	\$1,377	\$1,600	\$1,565	-2.21%
001.01.511.31000 PROFESSIONAL SERVICES	\$216	\$1,700	\$1,500	-11.76%
001.01.511.40000 TRAVEL & PER DIEM	\$859	\$13,840	\$13,840	0.00%
001.01.511.41000 COMMUNICATION SERVICES	\$2,026	\$2,200	\$420	-80.91%
001.01.511.51000 OFFICE SUPPLIES	\$2,360	\$1,500	\$1,500	0.00%
001.01.513.54000 EDUCATION, DUES & SUBSCRIPTIONS	\$12,488	\$8,160	\$8,200	0.49%
<b>Total Legislative</b>	<b>\$37,326</b>	<b>\$49,400</b>	<b>\$47,425</b>	<b>-4.00%</b>

# Town of South Palm Beach

## Executive

### Adopted Budget FY2020

General Ledger Code/Description	FY2018	FY2019	FY2020	variance
	Actual	Adopted	Adopted	
001.02.512.11000 PAYROLL	\$90,844	\$105,000	\$100,000	-4.76%
001.02.512.21000 PAYROLL TAXES	\$6,892	\$8,050	\$7,650	-4.97%
001.02.512.22000 RETIREMENT CONTRIBUTIONS	\$21,107	\$26,400	\$26,545	0.55%
001.02.512.23000 LIFE & HEALTH INSURANCE	\$14,690	\$19,300	\$12,238	-36.59%
001.02.512.24000 WORKERS COMPENSATION	\$70	\$120	\$165	37.50%
001.02.512.40000 TRAVEL & PER DIEM	\$0	\$3,610	\$3,600	-0.28%
001.02.512.41000 COMMUNICATION SERVICES	\$0	\$0	\$120	100.00%
001.02.512.49000 CONTINGENCY	\$0	\$75,000	\$75,000	0.00%
001.02.512.51000 OFFICE SUPPLIES	\$204	\$500	\$500	0.00%
001.02.512.54000 EDUCATION, DUES & SUBSCRIPTIONS	\$1,462	\$3,390	\$3,390	0.00%
<b>Total Executive</b>	<b>\$135,269</b>	<b>\$241,370</b>	<b>\$229,208</b>	<b>-5.04%</b>

# Town of South Palm Beach

## Administration

### Adopted Budget FY2020

General Ledger Code/Description	FY2018 Actual	FY2019 Adopted	FY2020 Adopted	variance
001.03.513.12000 PAYROLL	\$82,683	\$56,425	\$60,431	7.10%
001.03.513.14000 OVERTIME	\$0	\$0	\$2,000	100.00%
001.03.513.21000 PAYROLL TAXES	\$6,322	\$4,320	\$4,776	10.55%
001.03.513.22000 RETIREMENT CONTRIBUTIONS	\$15,700	\$5,135	\$15,054	193.17%
001.03.513.23000 LIFE & HEALTH INSURANCE	\$19,379	\$22,770	\$12,000	-47.30%
001.03.513.24000 WORKERS COMPENSATION	\$122	\$120	\$90	-25.00%
001.03.513.31000 PROFESSIONAL SERVICES	\$50,555	\$16,572	\$12,600	-23.97%
001.03.513.32000 ACCOUNTING & AUDITING	\$34,339	\$26,000	\$55,300	112.69%
001.03.513.40000 TRAVEL & PER DIEM	\$736	\$2,140	\$1,570	-26.64%
001.03.513.41000 COMMUNICATION SERVICES	\$6,372	\$36,328	\$52,290	43.94%
001.03.513.43000 UTILITIES	\$16,398	\$15,800	\$19,524	23.57%
001.03.513.44000 EQUIPMENT RENTALS & LEASES	\$7,338	\$2,635	\$4,200	59.39%
001.03.513.45000 PROPERTY/GEN LIABILITY INSURANCE	\$27,907	\$15,110	\$14,166	-6.25%
001.03.513.46000 BUILDING/EQUIPMENT MAINTENANCE	\$4,333	\$26,350	\$13,000	-50.66%
001.03.513.47000 PRINTING & BINDING	\$0	\$375	\$375	100.00%
001.03.513.49000 OTHER CURRENT CHARGES	\$13,369	\$13,750	\$8,050	-41.45%
001.03.513.51000 OFFICE SUPPLIES	\$6,154	\$7,500	\$7,500	0.00%
001.03.513.54000 EDUCATION, DUES & SUBSCRIPTIONS	\$2,347	\$3,300	\$3,300	0.00%
<b>Total Administration</b>	<b>\$294,057</b>	<b>\$254,630</b>	<b>\$286,226</b>	<b>12.41%</b>

# Town of South Palm Beach

## Public Safety

### Adopted Budget FY2020

General Ledger Code/Description	FY2018 Actual	FY2019 Adopted	FY2020 Adopted	variance
001.04.521.12000 PAYROLL	\$504,053	\$555,595	\$0	-100.00%
001.04.521.14000 OVERTIME	\$13,370	\$17,000	\$0	-100.00%
001.04.521.15000 OTHER PAY	\$17,829	\$42,780	\$0	-100.00%
001.04.521.21000 PAYROLL TAXES	\$38,306	\$47,100	\$0	-100.00%
001.04.521.22000 RETIREMENT CONTRIBUTIONS	\$129,162	\$151,000	\$0	-100.00%
001.04.521.23000 LIFE & HEALTH INSURANCE	\$120,648	\$178,000	\$0	-100.00%
001.04.521.24000 WORKERS COMPENSATION	\$10,606	\$10,500	\$0	-100.00%
001.04.521.31000 PROFESSIONAL SERVICES	\$62,071	\$64,200	\$1,050,000	1535.51%
001.04.521.40000 TRAVEL & PER DIEM	\$1,251	\$2,000	\$0	-100.00%
001.04.521.41000 TELEPHONE/COMMUNICATIONS	\$8,224	\$11,800	\$0	-100.00%
001.04.521.45000 PROPERTY & LIABILITY INSURANCE	\$2,162	\$9,400	\$0	-100.00%
001.04.521.46000 VEHICLE MAINTENANCE	\$5,934	\$9,500	\$0	-100.00%
001.04.521.49000 HURRICANE CONTINGENCY	\$2,006	\$6,500	\$0	-100.00%
001.04.521.51000 OFFICE SUPPLIES	\$1,708	\$2,000	\$0	-100.00%
001.04.521.52000 OPERATING SUPPLIES	\$32,528	\$39,500	\$0	-100.00%
001.04.521.54000 EDUCATION, DUES & SUBSCRIPTIOI	\$3,882	\$10,200	\$0	-100.00%
001.04.521.80000 GRANTS	\$0	\$1,000	\$0	-100.00%
<b>Total Public Safety</b>	<b>\$953,741</b>	<b>\$1,158,075</b>	<b>\$1,050,000</b>	<b>-9.33%</b>

# Town of South Palm Beach

## Public Works

### Adopted Budget FY2020

General Ledger Code/Description	FY2018	FY2019	FY2020	variance
	Actual	Adopted	Adopted	
001.05.539.13000 SALARIES - PART TIME	\$23,915	\$24,825	\$24,570	-1.03%
001.05.539.21000 PAYROLL TAXES	\$1,850	\$1,900	\$1,880	-1.07%
001.05.539.22000 RETIREMENT CONTRIBUTIONS	\$2,850	\$2,050	\$2,043	-0.33%
001.05.539.24000 WORKERS COMPENSATION	\$476	\$600	\$595	-0.83%
001.05.539.34000 CONTRACTUAL SERVICES	\$68,158	\$6,000	\$6,000	0.00%
001.05.539.43000 UTILITIES	\$1,661	\$3,500	\$1,850	-47.14%
001.05.539.45000 PROPERTY & LIABILITY INSURANCE	\$0	\$0	\$435	100.00%
001.05.539.46000 GROUNDS MAINTENANCE	\$22,118	\$18,500	\$18,500	0.00%
001.05.539.52000 OPERATING SUPPLIES	\$0	\$3,345	\$3,000	-10.31%
<b>Total Public Works</b>	<b>\$121,027</b>	<b>\$60,720</b>	<b>\$58,873</b>	<b>-3.04%</b>



# Town of South Palm Beach

## Culture & Recreation

### Adopted Budget FY2020

General Ledger Code/Description	FY2018	FY2019	FY2020	variance
	YTD	Adopted	Adopted	
001.06.570.13000 SALARIES - PART TIME	\$0	\$18,036	\$24,124	33.75%
001.06.570.21000 PAYROLL TAXES	\$0	\$1,380	\$1,845	33.75%
001.06.570.22000 RETIREMENT CONTRIBUTIONS	\$0	\$1,490	\$2,043	37.13%
001.06.570.24000 WORKER'S COMPENSATION	\$0	\$0	\$40	100.00%
001.06.570.34000 CONTRACTUAL SERVICES	\$21,490	\$26,000	\$26,000	0.00%
001.06.570.42000 POSTAGE	\$0	\$800	\$800	0.00%
001.06.570.46000 REPAIRS & MAINTENANCE	\$0	\$750	\$750	0.00%
001.06.570.48000 SPECIAL EVENTS	\$0	\$6,195	\$10,500	69.49%
001.06.570.52000 OPERATING SUPPLIES	\$4,492	\$2,850	\$1,000	-64.91%
<b>Total Culture &amp; Recreation</b>	<b>\$25,982</b>	<b>\$57,501</b>	<b>\$67,102</b>	<b>16.70%</b>

# Town of South Palm Beach

## Attorney

### Adopted Budget FY2020

General Ledger Code/Description	FY2018	FY2019	FY2020	variance
	Actual	Adopted	Adopted	
001.07.514.31000 PROFESSIONAL SERVICES	\$54,012	\$60,000	\$50,000	-16.67%
001.07.514.33000 CODIFICATION	\$1,061	\$5,000	\$5,000	0.00%
001.07.514.48000 LEGAL ADVERTISING	\$0	\$7,500	\$7,500	0.00%
<b>Total Public Works</b>	<b>\$55,073</b>	<b>\$72,500</b>	<b>\$62,500</b>	<b>-13.79%</b>

# Town of South Palm Beach

## Capital Outlay

### Adopted Budget FY2020

General Ledger Code/Description	FY2018	FY2019	FY2020	variance
	Actual	Adopted	Adopted	
001.08.580.62000 BUILDING IMPROVEMENTS	\$10,747	\$45,000	\$0	-100.00%
001.08.580.63000 INFRASTRUCTURE	\$52,532	\$60,000	\$0	-100.00%
001.08.580.64000 EQUIPMENT	\$89,465	\$61,000	\$24,495	-59.84%
<b>Total Capital Outlay</b>	<b>\$152,744</b>	<b>\$166,000</b>	<b>\$24,495</b>	<b>-85.24%</b>

# Town of South Palm Beach

## Building/Code Enforcement

### Adopted Budget FY2020

General Ledger Code/Description	FY2018	FY2019	FY2020	variance
	Actual	Adopted	Adopted	
001.09.513.13000 PAYROLL	\$39,636	\$40,906	\$43,811	7.10%
001.09.513.21000 PAYROLL TAXES	\$2,874	\$3,130	\$3,352	7.08%
001.09.513.22000 RETIREMENT CONTRIBUTIONS	\$3,182	\$3,380	\$3,638	7.63%
001.09.513.23000 LIFE/HEALTH/ DISABILITY INSURANC	\$10,113	\$11,330	\$12,000	5.91%
001.09.513.24000 WORKERS COMPENSATION	\$39	\$99	\$85	-14.14%
001.09.513.31000 PROFESSIONAL SERVICES	\$83,312	\$200,000	\$74,000	-63.00%
001.09.513.40000 TRAVEL & PER DIEM	\$0	\$500	\$500	0.00%
001.09.513.47000 DOCUMENT SCANNING/PRINTING	\$0	\$6,045	\$76,350	1163.03%
001.09.513.54000 EDUCATION, DUES & SUBSCRIPTION	\$8,579	\$9,905	\$9,905	0.00%
<b>Total Building/Code Enforcement</b>	<b>\$147,735</b>	<b>\$275,295</b>	<b>\$223,641</b>	<b>-18.76%</b>

**Town of South Palm Beach**  
**Adopted Capital Projects Fund**  
**FY2020**

General Ledger Code/Description	FY2018 Actual	FY2019 Adopted	FY2020 Adopted	variance
301.00.312.00600 DISCRETIONARY SALES TAX	\$98,759	\$100,000	\$103,000	3.00%
301.00.361.00300 INTEREST AND OTHER EARNINGS	\$19	\$100	\$100	0.00%
<b>Total Revenues</b>	<b>\$98,778</b>	<b>\$100,100</b>	<b>\$103,100</b>	<b>3.00%</b>
301.00.537.31000 PBC BEACH PROJECT SERVICES	\$0	\$100,000	\$0	-100.00%
301.00.537.31010 DUNES RESTORATION PROJECT	\$0	\$0	\$700,000	100.00%
301.00.511.31000 ARCHITECTURAL DESIGN - TOWN HALL	\$0	\$0	\$200,000	100.00%
301.00.541.63000 STREETLIGHT REPLACEMENT PROGRAM	\$0	\$0	\$30,000	100.00%
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$100,000</b>	<b>\$930,000</b>	<b>830.00%</b>
<b>Excess (Revenues)/Expenditures</b>	<b>\$98,778</b>	<b>\$100</b>	<b>(\$826,900)</b>	
<b>Fund Balance Appropriation/(Reservation)</b>				
Beach Project Reserves	\$0	\$100,000	\$700,000	
Infrastructure Reserves	(\$98,778)	(\$100,100)	\$126,900	
<b>Excess Revenue/Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

# Town of South Palm Beach

## Sewer Fund

### Adopted Budget FY2020

General Ledger Code/Description	FY2018 Actuals	FY2019 Adopted	FY2020 Adopted	variance
<b>Revenues</b>				
401.00.343.00500 SEWER CHARGES	\$431,149	\$441,300	\$455,808	3.29%
401.00.360.00100 OTHER INCOME	\$6,442	\$0	\$0	0.00%
401.00.361.00100 INTEREST INCOME	\$5,648	\$10,000	\$25,000	150.00%
<b>Total Utility Revenues</b>	<b>\$443,239</b>	<b>\$451,300</b>	<b>\$480,808</b>	<b>6.54%</b>
<b>Expenditures</b>				
401.00.535.31000 PROFESSIONAL SERVICES	\$20,019	\$7,500	\$40,958	446.10%
401.00.535.34000 DISPOSAL CHARGES	\$201,850	\$201,079	\$220,000	9.41%
401.00.535.43000 UTILITIES	\$5,532	\$7,000	\$7,000	0.00%
401.00.535.45000 PROPERTY INSURANCE	\$2,750	\$2,750	\$2,750	0.00%
401.00.535.46000 REPAIRS & MAINTENANCE	\$15,325	\$25,000	\$25,000	0.00%
401.00.535.49000 OTHER CURRENT CHARGES	\$389	\$3,100	\$3,100	0.00%
401.00.535.63000 CAPITAL OUTLAY - INFRASTRUCTURE	\$0	\$50,000	\$50,000	0.00%
401.00.535.80000 DEPRECIATION EXPENSE	\$35,807	\$41,000	\$37,000	-9.76%
401.00.535.99000 CONTINGENCY	\$0	\$15,000	\$15,000	0.00%
401.00.581.91000 OPERATING TRANSFERS OUT	\$80,000	\$80,000	\$80,000	0.00%
<b>Total Utility Expenses</b>	<b>\$361,672</b>	<b>\$432,429</b>	<b>\$480,808</b>	<b>11.19%</b>
<b>Excess (Revenues)/Expenditures</b>	<b>\$81,567</b>	<b>\$18,871</b>	<b>\$0</b>	
<b>Total Operating Budget</b>	<b>\$443,239</b>	<b>\$451,300</b>	<b>\$480,808</b>	