



June 2026

## **REMAINING BUDGET AMOUNT**

When the Remaining Budget Amount for a revenue or expenditure account appears in parentheses it indicates the YTD Actual for the account has exceeded the Annual Budget for the account. For a revenue this would be a favorable outcome. For an expenditure this would be an unfavorable outcome.



# General Fund

**Town of South Palm Beach**

**Balance Sheet**

For GENERAL FUND (001)

June 30, 2026

**Assets**

001.00.101.00101	CASH - TRUIST CHECKING POOLED	902,190.32
001.00.101.00102	CASH - TRUIST CHECKING HEALTH INSURANCE	2,915.66
001.00.101.00103	CASH - TRUIST MONEY RATE SAVINGS POOLED	3,753,994.71
001.00.151.00152	INVESTMENTS - FL TRUST	3,573,530.64
001.00.155.00155	PREPAID ITEMS	11,992.46
	<b>Total</b>	8,244,623.79
	<b>Total Assets</b>	\$ 8,244,623.79

**Liabilities and Fund Balance**

001.00.202.00202	ACCOUNTS PAYABLE	10,299.42
	<b>Total</b>	10,299.42
	<b>Total Liabilities</b>	10,299.42
001.00.281.00265	FB - RESTRICTED ICE CREAM SOCIAL	6,131.68
001.00.271.00270	FB - ASSIGNED NEXT YEAR BUDGET	2,135,197.00
001.00.271.00271	FB - UNASSIGNED	5,082,819.90
	<b>Total</b>	7,224,148.58
	Excess of Revenue Over Expenditures	1,010,175.79
	<b>Total Fund Balances</b>	8,234,324.37
	<b>Total Liabilities and Fund Balances</b>	\$ 8,244,623.79

**Town of South Palm Beach**  
**Statement of Revenue and Expenditures**

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*Revised Budget*  
**For GENERAL FUND (001)**  
**For the Fiscal Period 2026-9 Ending June 30, 2026**

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
<b>Revenues</b>						
001.00.311.00300	AD VALOREM TAXES	\$ 175,758.00	\$ 13,984.46	\$ 2,109,096.00	\$ 2,039,400.10	\$ 69,695.90
001.00.312.00410	1st LOCAL OPTION GAS TAX	633.33	561.57	7,600.00	3,635.53	\$ 3,964.47
001.00.312.00430	2nd LOCAL OPTION GAS TAX	237.50	260.01	2,850.00	1,660.44	\$ 1,189.56
001.00.314.00100	UTILITY TAXES - ELECTRICITY	12,583.33	16,730.68	151,000.00	137,253.07	\$ 13,746.93
001.00.314.00300	UTILITY TAXES - WATER	3,750.00	3,662.00	45,000.00	30,666.11	\$ 14,333.89
001.00.314.00400	UTILITY TAXES - GAS	300.00	539.71	3,600.00	3,868.07	\$ (268.07)
001.00.315.00300	COMMUNICATIONS SERVICE T	6,583.33	4,986.05	79,000.00	33,379.19	\$ 45,620.81
001.00.316.00000	BUSINESS TAX RECEIPTS	158.33	0.00	1,900.00	1,952.00	\$ (52.00)
001.00.323.00100	FRANCHISE FEES - ELECTRIC	11,300.00	11,935.78	135,600.00	66,575.03	\$ 69,024.97
001.00.323.00400	FRANCHISE FEES - GAS	666.67	1,269.33	8,000.00	7,269.84	\$ 730.16
001.00.323.00700	FRANCHISE FEES - SOLID WA	700.00	0.00	8,400.00	7,125.92	\$ 1,274.08
001.00.335.00301	HALF CENT SALES TAX	12,500.00	11,804.70	150,000.00	86,528.19	\$ 63,471.81
001.00.335.00302	STATE REVENUE SHARING	3,333.33	3,922.06	40,000.00	41,648.95	\$ (1,648.95)
001.00.338.00200	SHARED COUNTY BUSINESS T	375.00	77.04	4,500.00	5,960.39	\$ (1,460.39)
001.00.347.00300	CULTURE & RECREATION	541.67	0.00	6,500.00	0.00	\$ 6,500.00
001.00.351.00300	FINES & FORFEITURES	250.00	174.84	3,000.00	2,367.39	\$ 632.61
001.00.360.00300	MISCELLANEOUS INCOME	2,500.00	1,874.65	30,000.00	26,177.16	\$ 3,822.84
001.00.361.00300	INTEREST AND OTHER EARNI	13,333.33	17,901.27	160,000.00	149,174.17	\$ 10,825.83
001.00.369.01000	ADMINISTRATIVE FEE	11,083.33	0.00	133,000.00	0.00	\$ 133,000.00
001.00.381.00300	INTERFUND TRANSFERS IN	6,666.67	0.00	80,000.00	80,000.00	\$ 0.00
001.00.383.00100	OTHER FINANCING SOURCES	0.00	95,375.89	0.00	95,375.89	\$ 0.00
<b>Total GENERAL FUND Revenues</b>		<b>\$ 263,253.82</b>	<b>\$ 185,060.04</b>	<b>\$ 3,159,046.00</b>	<b>\$ 2,820,017.44</b>	<b>\$ 339,028.56</b>

<b>Expenditures</b>						
001.01.511.11000	PAYROLL	\$ 3,400.00	\$ 3,276.93	\$ 40,800.00	\$ 43,338.51	\$ (2,538.51)
001.01.511.21000	FICA TAXES	260.08	250.68	3,121.00	3,315.40	\$ (194.40)
001.01.511.31000	PROFESSIONAL SERVICES	5,000.00	0.00	60,000.00	54,666.18	\$ 5,333.82
001.01.511.40000	TRAVEL & PER DIEM	1,653.33	172.79	19,840.00	11,669.81	\$ 8,170.19
001.01.511.41000	COMMUNICATIONS	83.33	146.25	1,000.00	3,506.37	\$ (2,506.37)
001.01.511.51000	OFFICE SUPPLIES	141.67	0.00	1,700.00	1,489.03	\$ 210.97
001.01.511.52000	OPERATING SUPPLIES	208.33	0.00	2,500.00	5,003.43	\$ (2,503.43)
001.01.511.54000	EDUCATION, DUES, & SUBSCR	791.67	0.00	9,500.00	7,133.98	\$ 2,366.02
001.01.511.55000	CONTINGENCIES	416.67	0.00	5,000.00	0.00	\$ 5,000.00
001.02.512.11000	SALARIES - TOWN MANAGER	9,750.00	4,500.00	117,000.00	86,264.80	\$ 30,735.20
001.02.512.12000	SALARIES - EXECUTIVE ASSIS	1,666.67	787.83	20,000.00	14,229.49	\$ 5,770.51
001.02.512.21000	FICA TAXES	873.50	403.88	10,482.00	7,678.86	\$ 2,803.14
001.02.512.22000	RETIREMENT CONTRIBUTION	233.83	0.00	2,806.00	0.00	\$ 2,806.00
001.02.512.24000	WORKER'S COMPENSATION	100.00	226.44	1,200.00	905.76	\$ 294.24
001.02.512.40000	TRAVEL & PER DIEM	433.33	0.00	5,200.00	5,033.44	\$ 166.56
001.02.512.41000	COMMUNICATIONS	10.00	39.00	120.00	155.77	\$ (35.77)
001.02.512.51000	OFFICE SUPPLIES	58.33	0.00	700.00	284.64	\$ 415.36
001.02.512.54000	EDUCATION, DUES & SUBSCRI	312.50	0.00	3,750.00	1,182.24	\$ 2,567.76
001.02.512.55000	CONTINGENCIES	4,583.33	0.00	55,000.00	0.00	\$ 55,000.00
001.03.513.12000	SALARIES - TOWN CLERK	6,930.67	3,353.73	83,168.00	63,103.55	\$ 20,064.45
001.03.513.13000	SALARIES - ADMIN ASSISTANT	3,333.33	1,575.67	40,000.00	29,988.69	\$ 10,011.31
001.03.513.21000	FICA TAXES	785.17	373.92	9,422.00	7,067.38	\$ 2,354.62

**Town of South Palm Beach**  
**Statement of Revenue and Expenditures**

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*Revised Budget*  
**For GENERAL FUND (001)**  
**For the Fiscal Period 2026-9 Ending June 30, 2026**

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
001.03.513.22000	RETIREMENT CONTRIBUTION	2,492.42	5,851.85	29,909.00	27,480.16 \$ 2,428.84
001.03.513.23000	LIFE & HEALTH INSURANCE	3,046.00	3,418.36	36,552.00	35,375.83 \$ 1,176.17
001.03.513.24000	WORKER'S COMPENSATION	91.67	207.57	1,100.00	830.28 \$ 269.72
001.03.513.31000	PROFESSIONAL FEES	2,916.67	1,150.00	35,000.00	34,273.70 \$ 726.30
001.03.513.32000	ACCOUNTING & AUDITING	3,833.33	733.00	46,000.00	32,332.89 \$ 13,667.11
001.03.513.40000	TRAVEL & PER DIEM	208.33	0.00	2,500.00	1,586.90 \$ 913.10
001.03.513.41000	COMMUNICATIONS & POSTAG	2,150.25	1,576.83	25,803.00	19,663.50 \$ 6,139.50
001.03.513.43000	UTILITIES	2,010.42	1,574.53	24,125.00	13,082.05 \$ 11,042.95
001.03.513.44000	RENTALS & LEASES	504.17	297.39	6,050.00	1,945.60 \$ 4,104.40
001.03.513.45000	PROPERTY & LIABILITY INSUR	3,889.50	10,760.06	46,674.00	50,314.51 \$ (3,640.51)
001.03.513.46000	REPAIRS & MAINTENANCE	1,125.00	1,874.50	13,500.00	9,178.25 \$ 4,321.75
001.03.513.47000	PRINTING	183.33	0.00	2,200.00	0.00 \$ 2,200.00
001.03.513.49000	OTHER CURRENT CHARGES	650.00	40.59	7,800.00	5,316.28 \$ 2,483.72
001.03.513.51000	OFFICE SUPPLIES	625.00	58.96	7,500.00	3,000.01 \$ 4,499.99
001.03.513.54000	SUBSCRIPTIONS & MEMBERS	1,000.00	2,805.74	12,000.00	15,459.12 \$ (3,459.12)
001.03.513.55000	CONTINGENCIES	416.67	0.00	5,000.00	0.00 \$ 5,000.00
001.04.521.31000	PROFESSIONAL SERVICES	97,525.92	97,525.92	1,170,311.00	975,259.20 \$ 195,051.80
001.05.539.13000	SALARIES - PART TIME	1,166.67	314.40	14,000.00	7,319.63 \$ 6,680.37
001.05.539.21000	FICA TAXES	89.25	24.05	1,071.00	559.96 \$ 511.04
001.05.539.24000	WORKER'S COMPENSATION	45.83	103.79	550.00	415.16 \$ 134.84
001.05.539.31000	PROFESSIONAL SERVICES	625.00	0.00	7,500.00	3,083.20 \$ 4,416.80
001.05.539.34000	CONTRACTUAL SERVICES	916.67	0.00	11,000.00	0.00 \$ 11,000.00
001.05.539.43000	UTILITIES	137.50	36.75	1,650.00	755.97 \$ 894.03
001.05.539.44000	LEASES AND RENTALS	3,500.00	0.00	42,000.00	0.00 \$ 42,000.00
001.05.539.45000	PROPERTY & LIABILITY INSUR	141.00	390.07	1,692.00	1,560.28 \$ 131.72
001.05.539.46000	REPAIRS AND MAINTENANCE	3,666.67	4,432.64	44,000.00	34,290.36 \$ 9,709.64
001.05.539.52000	OPERATING SUPPLIES	666.67	0.00	8,000.00	3,044.92 \$ 4,955.08
001.05.539.55000	CONTINGENCIES	1,041.67	0.00	12,500.00	0.00 \$ 12,500.00
001.06.570.34000	CONTRACTUAL SERVICES	750.00	550.00	9,000.00	8,225.00 \$ 775.00
001.06.570.42000	POSTAGE	41.67	0.00	500.00	0.00 \$ 500.00
001.06.570.48000	CULTURAL ACTIVITIES	1,041.67	0.00	12,500.00	5,598.15 \$ 6,901.85
001.06.570.52000	OPERATING SUPPLIES	166.67	0.00	2,000.00	296.76 \$ 1,703.24
001.06.570.55000	CONTINGENCIES	416.67	0.00	5,000.00	0.00 \$ 5,000.00
001.07.514.31000	LEGAL COUNSEL	5,000.00	2,000.00	60,000.00	23,090.41 \$ 36,909.59
001.07.514.31002	CODIFICATION	416.67	0.00	5,000.00	0.00 \$ 5,000.00
001.07.514.48000	LEGAL ADVERTISING	625.00	0.00	7,500.00	2,329.05 \$ 5,170.95
001.07.514.55000	CONTINGENCY	2,083.33	0.00	25,000.00	0.00 \$ 25,000.00
001.08.580.64002	EQUIPMENT	5,000.00	116,581.77	60,000.00	127,557.18 \$ (67,557.18)
001.09.581.91000	INTERFUND TRANSFERS OUT	250,000.00	0.00	3,000,000.00	0.00 \$ 3,000,000.00
001.12.517.71000	DEBT SERVICE - PRINCIPAL	0.00	20,600.01	0.00	20,600.01 \$ 0.00
<b>Total GENERAL FUND Expenditures</b>		<b>\$ 441,233.03</b>	<b>\$ 288,015.90</b>	<b>\$ 5,294,796.00</b>	<b>\$ 1,809,841.65 \$ 3,484,954.35</b>
<b>GENERAL FUND Excess of Revenues Over Expenditure</b>		<b>\$ (177,979.21)</b>	<b>\$ (102,955.86)</b>	<b>\$ (2,135,750.00)</b>	<b>\$ 1,010,175.79 \$ (3,145,925.79)</b>

**Town of South Palm Beach**  
**Statement of Revenue and Expenditures**  
*Revised Budget*

*For the Fiscal Period 2026-9 Ending June 30, 2026*

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Total Revenues	\$ 263,253.82	\$ 185,060.04	\$ 3,159,046.00	\$ 2,820,017.44	\$ 339,028.56
Total Expenditures	\$ 441,233.03	\$ 288,015.90	\$ 5,294,796.00	\$ 1,809,841.65	\$ 3,484,954.35
Total Excess of Revenues Over Expenditures	\$ (177,979.21)	\$ (102,955.86)	\$ (2,135,750.00)	\$ 1,010,175.79	\$ (3,145,925.79)

**Town of South Palm Beach**  
**Statement of Revenue and Expenditures**  
 Revised Budget

For the Fiscal Period 2026-9 Ending June 30, 2026

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
<b>Revenues</b>					
001.00.311.00300 AD VALOREM TAXES	175,758.00	13,984.46	2,109,096.00	2,039,400.10	69,695.90
001.00.312.00410 1st LOCAL OPTION GAS TAX	633.33	561.57	7,600.00	3,635.53	3,964.47
001.00.312.00430 2nd LOCAL OPTION GAS TAX	237.50	260.01	2,850.00	1,660.44	1,189.56
001.00.314.00100 UTILITY TAXES - ELECTRICITY	12,583.33	16,730.68	151,000.00	137,253.07	13,746.93
001.00.314.00300 UTILITY TAXES - WATER	3,750.00	3,662.00	45,000.00	30,666.11	14,333.89
001.00.314.00400 UTILITY TAXES - GAS	300.00	539.71	3,600.00	3,868.07	(268.07)
001.00.315.00300 COMMUNICATIONS SERVICE TA	6,583.33	4,986.05	79,000.00	33,379.19	45,620.81
001.00.316.00000 BUSINESS TAX RECEIPTS	158.33	0.00	1,900.00	1,952.00	(52.00)
001.00.323.00100 FRANCHISE FEES - ELECTRIC	11,300.00	11,935.78	135,600.00	66,575.03	69,024.97
001.00.323.00400 FRANCHISE FEES - GAS	666.67	1,269.33	8,000.00	7,269.84	730.16
001.00.323.00700 FRANCHISE FEES - SOLID WAST	700.00	0.00	8,400.00	7,125.92	1,274.08
001.00.335.00301 HALF CENT SALES TAX	12,500.00	11,804.70	150,000.00	86,528.19	63,471.81
001.00.335.00302 STATE REVENUE SHARING	3,333.33	3,922.06	40,000.00	41,648.95	(1,648.95)
001.00.338.00200 SHARED COUNTY BUSINESS TA	375.00	77.04	4,500.00	5,960.39	(1,460.39)
001.00.347.00300 CULTURE & RECREATION	541.67	0.00	6,500.00	0.00	6,500.00
001.00.351.00300 FINES & FORFEITURES	250.00	174.84	3,000.00	2,367.39	632.61
001.00.360.00300 MISCELLANEOUS INCOME	2,500.00	1,874.65	30,000.00	26,177.16	3,822.84
001.00.361.00300 INTEREST AND OTHER EARNING	13,333.33	17,901.27	160,000.00	149,174.17	10,825.83
001.00.369.01000 ADMINISTRATIVE FEE	11,083.33	0.00	133,000.00	0.00	133,000.00
001.00.381.00300 INTERFUND TRANSFERS IN	6,666.67	0.00	80,000.00	80,000.00	0.00
001.00.383.00100 OTHER FINANCING SOURCES	0.00	95,375.89	0.00	95,375.89	0.00
<b>Total Revenues</b>	<b>263,253.82</b>	<b>185,060.04</b>	<b>3,159,046.00</b>	<b>2,820,017.44</b>	<b>339,028.56</b>
<b>Total</b>	<b>263,253.82</b>	<b>185,060.04</b>	<b>3,159,046.00</b>	<b>2,820,017.44</b>	<b>339,028.56</b>

**Town of South Palm Beach**  
**Statement of Revenue and Expenditures**  
*Revised Budget*

For the Fiscal Period 2026-9 Ending June 30, 2026

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
<b>LEGISLATIVE</b>					
<b>Expenditures</b>					
001.01.511.11000 PAYROLL	3,400.00	3,276.93	40,800.00	43,338.51	(2,538.51)
001.01.511.21000 FICA TAXES	260.08	250.68	3,121.00	3,315.40	(194.40)
001.01.511.31000 PROFESSIONAL SERVICES	5,000.00	0.00	60,000.00	54,666.18	5,333.82
001.01.511.40000 TRAVEL & PER DIEM	1,653.33	172.79	19,840.00	11,669.81	8,170.19
001.01.511.41000 COMMUNICATIONS	83.33	146.25	1,000.00	3,506.37	(2,506.37)
001.01.511.51000 OFFICE SUPPLIES	141.67	0.00	1,700.00	1,489.03	210.97
001.01.511.52000 OPERATING SUPPLIES	208.33	0.00	2,500.00	5,003.43	(2,503.43)
001.01.511.54000 EDUCATION, DUES, & SUBSCRIP	791.67	0.00	9,500.00	7,133.98	2,366.02
001.01.511.55000 CONTINGENCIES	416.67	0.00	5,000.00	0.00	5,000.00
<b>Total Expenditures</b>	<b>(11,955.08)</b>	<b>(3,846.65)</b>	<b>(143,461.00)</b>	<b>(130,122.71)</b>	<b>(13,338.29)</b>
<b>Total LEGISLATIVE</b>	<b>(11,955.08)</b>	<b>(3,846.65)</b>	<b>(143,461.00)</b>	<b>(130,122.71)</b>	<b>(13,338.29)</b>

**Town of South Palm Beach**  
**Statement of Revenue and Expenditures**  
*Revised Budget*

For the Fiscal Period 2026-9 Ending June 30, 2026

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
<b>EXECUTIVE</b>					
<b>Expenditures</b>					
001.02.512.11000 SALARIES - TOWN MANAGER	9,750.00	4,500.00	117,000.00	86,264.80	30,735.20
001.02.512.12000 SALARIES - EXECUTIVE ASSISTA	1,666.67	787.83	20,000.00	14,229.49	5,770.51
001.02.512.21000 FICA TAXES	873.50	403.88	10,482.00	7,678.86	2,803.14
001.02.512.22000 RETIREMENT CONTRIBUTIONS	233.83	0.00	2,806.00	0.00	2,806.00
001.02.512.24000 WORKER'S COMPENSATION	100.00	226.44	1,200.00	905.76	294.24
001.02.512.40000 TRAVEL & PER DIEM	433.33	0.00	5,200.00	5,033.44	166.56
001.02.512.41000 COMMUNICATIONS	10.00	39.00	120.00	155.77	(35.77)
001.02.512.51000 OFFICE SUPPLIES	58.33	0.00	700.00	284.64	415.36
001.02.512.54000 EDUCATION, DUES & SUBSCRIP	312.50	0.00	3,750.00	1,182.24	2,567.76
001.02.512.55000 CONTINGENCIES	4,583.33	0.00	55,000.00	0.00	55,000.00
<b>Total Expenditures</b>	<b>(18,021.49)</b>	<b>(5,957.15)</b>	<b>(216,258.00)</b>	<b>(115,735.00)</b>	<b>(100,523.00)</b>
<b>Total EXECUTIVE</b>	<b>(18,021.49)</b>	<b>(5,957.15)</b>	<b>(216,258.00)</b>	<b>(115,735.00)</b>	<b>(100,523.00)</b>

**Town of South Palm Beach**  
**Statement of Revenue and Expenditures**  
 Revised Budget

For the Fiscal Period 2026-9 Ending June 30, 2026

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
<b>ADMINISTRATIVE &amp; FINANCE</b>					
<b>Expenditures</b>					
001.03.513.12000 SALARIES - TOWN CLERK	6,930.67	3,353.73	83,168.00	63,103.55	20,064.45
001.03.513.13000 SALARIES - ADMIN ASSISTANT	3,333.33	1,575.67	40,000.00	29,988.69	10,011.31
001.03.513.21000 FICA TAXES	785.17	373.92	9,422.00	7,067.38	2,354.62
001.03.513.22000 RETIREMENT CONTRIBUTIONS	2,492.42	5,851.85	29,909.00	27,480.16	2,428.84
001.03.513.23000 LIFE & HEALTH INSURANCE	3,046.00	3,418.36	36,552.00	35,375.83	1,176.17
001.03.513.24000 WORKER'S COMPENSATION	91.67	207.57	1,100.00	830.28	269.72
001.03.513.31000 PROFESSIONAL FEES	2,916.67	1,150.00	35,000.00	34,273.70	726.30
001.03.513.32000 ACCOUNTING & AUDITING	3,833.33	733.00	46,000.00	32,332.89	13,667.11
001.03.513.40000 TRAVEL & PER DIEM	208.33	0.00	2,500.00	1,586.90	913.10
001.03.513.41000 COMMUNICATIONS & POSTAGE	2,150.25	1,576.83	25,803.00	19,663.50	6,139.50
001.03.513.43000 UTILITIES	2,010.42	1,574.53	24,125.00	13,082.05	11,042.95
001.03.513.44000 RENTALS & LEASES	504.17	297.39	6,050.00	1,945.60	4,104.40
001.03.513.45000 PROPERTY & LIABILITY INSURA	3,889.50	10,760.06	46,674.00	50,314.51	(3,640.51)
001.03.513.46000 REPAIRS & MAINTENANCE	1,125.00	1,874.50	13,500.00	9,178.25	4,321.75
001.03.513.47000 PRINTING	183.33	0.00	2,200.00	0.00	2,200.00
001.03.513.49000 OTHER CURRENT CHARGES	650.00	40.59	7,800.00	5,316.28	2,483.72
001.03.513.51000 OFFICE SUPPLIES	625.00	58.96	7,500.00	3,000.01	4,499.99
001.03.513.54000 SUBSCRIPTIONS & MEMBERSHI	1,000.00	2,805.74	12,000.00	15,459.12	(3,459.12)
001.03.513.55000 CONTINGENCIES	416.67	0.00	5,000.00	0.00	5,000.00
<b>Total Expenditures</b>	<b>(36,191.93)</b>	<b>(35,652.70)</b>	<b>(434,303.00)</b>	<b>(349,998.70)</b>	<b>(84,304.30)</b>
<b>Total ADMINISTRATIVE &amp; FINANCE</b>	<b>(36,191.93)</b>	<b>(35,652.70)</b>	<b>(434,303.00)</b>	<b>(349,998.70)</b>	<b>(84,304.30)</b>

**Town of South Palm Beach**  
**Statement of Revenue and Expenditures**  
*Revised Budget*

For the Fiscal Period 2026-9 Ending June 30, 2026

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
<b>PUBLIC SAFETY</b>					
<b>Expenditures</b>					
001.04.521.31000 PROFESSIONAL SERVICES	97,525.92	97,525.92	1,170,311.00	975,259.20	195,051.80
<b>Total Expenditures</b>	<b>(97,525.92)</b>	<b>(97,525.92)</b>	<b>(1,170,311.00)</b>	<b>(975,259.20)</b>	<b>(195,051.80)</b>
<b>Total PUBLIC SAFETY</b>	<b>(97,525.92)</b>	<b>(97,525.92)</b>	<b>(1,170,311.00)</b>	<b>(975,259.20)</b>	<b>(195,051.80)</b>

**Town of South Palm Beach**  
**Statement of Revenue and Expenditures**  
*Revised Budget*

For the Fiscal Period 2026-9 Ending June 30, 2026

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
<b>PUBLIC WORKS</b>					
<b>Expenditures</b>					
001.05.539.13000 SALARIES - PART TIME	1,166.67	314.40	14,000.00	7,319.63	6,680.37
001.05.539.21000 FICA TAXES	89.25	24.05	1,071.00	559.96	511.04
001.05.539.24000 WORKER'S COMPENSATION	45.83	103.79	550.00	415.16	134.84
001.05.539.31000 PROFESSIONAL SERVICES	625.00	0.00	7,500.00	3,083.20	4,416.80
001.05.539.34000 CONTRACTUAL SERVICES	916.67	0.00	11,000.00	0.00	11,000.00
001.05.539.43000 UTILITIES	137.50	36.75	1,650.00	755.97	894.03
001.05.539.44000 LEASES AND RENTALS	3,500.00	0.00	42,000.00	0.00	42,000.00
001.05.539.45000 PROPERTY & LIABILITY INSURA	141.00	390.07	1,692.00	1,560.28	131.72
001.05.539.46000 REPAIRS AND MAINTENANCE	3,666.67	4,432.64	44,000.00	34,290.36	9,709.64
001.05.539.52000 OPERATING SUPPLIES	666.67	0.00	8,000.00	3,044.92	4,955.08
001.05.539.55000 CONTINGENCIES	1,041.67	0.00	12,500.00	0.00	12,500.00
<b>Total Expenditures</b>	<b>(11,996.93)</b>	<b>(5,301.70)</b>	<b>(143,963.00)</b>	<b>(51,029.48)</b>	<b>(92,933.52)</b>
<b>Total PUBLIC WORKS</b>	<b>(11,996.93)</b>	<b>(5,301.70)</b>	<b>(143,963.00)</b>	<b>(51,029.48)</b>	<b>(92,933.52)</b>

**Town of South Palm Beach**  
**Statement of Revenue and Expenditures**  
*Revised Budget*

For the Fiscal Period 2026-9 Ending June 30, 2026

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
<b>CULTURE &amp; RECREATION</b>					
<b>Expenditures</b>					
001.06.570.34000 CONTRACTUAL SERVICES	750.00	550.00	9,000.00	8,225.00	775.00
001.06.570.42000 POSTAGE	41.67	0.00	500.00	0.00	500.00
001.06.570.48000 CULTURAL ACTIVITIES	1,041.67	0.00	12,500.00	5,598.15	6,901.85
001.06.570.52000 OPERATING SUPPLIES	166.67	0.00	2,000.00	296.76	1,703.24
001.06.570.55000 CONTINGENCIES	416.67	0.00	5,000.00	0.00	5,000.00
<b>Total Expenditures</b>	<b>(2,416.68)</b>	<b>(550.00)</b>	<b>(29,000.00)</b>	<b>(14,119.91)</b>	<b>(14,880.09)</b>
<b>Total CULTURE &amp; RECREATION</b>	<b>(2,416.68)</b>	<b>(550.00)</b>	<b>(29,000.00)</b>	<b>(14,119.91)</b>	<b>(14,880.09)</b>

**Town of South Palm Beach**  
**Statement of Revenue and Expenditures**  
*Revised Budget*

For the Fiscal Period 2026-9 Ending June 30, 2026

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
<b>LEGAL</b>					
<b>Expenditures</b>					
001.07.514.31000 LEGAL COUNSEL	5,000.00	2,000.00	60,000.00	23,090.41	36,909.59
001.07.514.31002 CODIFICATION	416.67	0.00	5,000.00	0.00	5,000.00
001.07.514.48000 LEGAL ADVERTISING	625.00	0.00	7,500.00	2,329.05	5,170.95
001.07.514.55000 CONTINGENCY	2,083.33	0.00	25,000.00	0.00	25,000.00
<b>Total Expenditures</b>	<b>(8,125.00)</b>	<b>(2,000.00)</b>	<b>(97,500.00)</b>	<b>(25,419.46)</b>	<b>(72,080.54)</b>
<b>Total LEGAL</b>	<b>(8,125.00)</b>	<b>(2,000.00)</b>	<b>(97,500.00)</b>	<b>(25,419.46)</b>	<b>(72,080.54)</b>

**Town of South Palm Beach**  
**Statement of Revenue and Expenditures**  
*Revised Budget*

For the Fiscal Period 2026-9 Ending June 30, 2026

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
<b>CAPITAL OUTLAY</b>					
<b>Expenditures</b>					
001.08.580.64002 EQUIPMENT	5,000.00	116,581.77	60,000.00	127,557.18	(67,557.18)
<b>Total Expenditures</b>	<b>(5,000.00)</b>	<b>(116,581.77)</b>	<b>(60,000.00)</b>	<b>(127,557.18)</b>	<b>67,557.18</b>
<b>Total CAPITAL OUTLAY</b>	<b>(5,000.00)</b>	<b>(116,581.77)</b>	<b>(60,000.00)</b>	<b>(127,557.18)</b>	<b>67,557.18</b>

**Town of South Palm Beach**  
**Statement of Revenue and Expenditures**  
*Revised Budget*

For the Fiscal Period 2026-9 Ending June 30, 2026

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
<b>BUILDING &amp; CODE ENFORCEMENT</b>					
<b>Expenditures</b>					
001.09.581.91000 INTERFUND TRANSFERS OUT	250,000.00	0.00	3,000,000.00	0.00	3,000,000.00
<b>Total Expenditures</b>	<b>(250,000.00)</b>	<b>0.00</b>	<b>(3,000,000.00)</b>	<b>0.00</b>	<b>(3,000,000.00)</b>
<b>Total BUILDING &amp; CODE ENFORCEMENT</b>	<b>(250,000.00)</b>	<b>0.00</b>	<b>(3,000,000.00)</b>	<b>0.00</b>	<b>(3,000,000.00)</b>

**Town of South Palm Beach**  
**Statement of Revenue and Expenditures**  
*Revised Budget*

For the Fiscal Period 2026-9 Ending June 30, 2026

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
<b>DEBT SERVICE</b>					
<b>Expenditures</b>					
001.12.517.71000 DEBT SERVICE - PRINCIPAL	0.00	20,600.01	0.00	20,600.01	0.00
<b>Total Expenditures</b>	<b>0.00</b>	<b>(20,600.01)</b>	<b>0.00</b>	<b>(20,600.01)</b>	<b>0.00</b>
<b>Total DEBT SERVICE</b>	<b>0.00</b>	<b>(20,600.01)</b>	<b>0.00</b>	<b>(20,600.01)</b>	<b>0.00</b>



# Building Fund

**Town of South Palm Beach**

**Balance Sheet**

*For BUILDING ACTIVITIES (101)*

*June 30, 2026*

**Assets**

101.00.101.00101	CASH - TRUIST CHECKING POOLED	313,932.08
101.00.101.00103	CASH - TRUIST MONEY RATE SAVINGS POOLED	1,072,992.71
101.00.155.00155	PREPAID ITEMS	1,403.78
	<b>Total</b>	1,388,328.57
	<b>Total Assets</b>	\$ 1,388,328.57

**Liabilities and Fund Balance**

101.00.202.00202	ACCOUNTS PAYABLE	15,135.98
101.00.218.00218	SURCHARGE PAYABLE	2,083.60
	<b>Total</b>	17,219.58
	<b>Total Liabilities</b>	17,219.58
101.00.281.00281	FUND BALANCE - RESTRICTED	1,358,377.64
	<b>Total</b>	1,358,377.64
	Excess of Revenue Over Expenditures	12,731.35
	<b>Total Fund Balances</b>	1,371,108.99
	<b>Total Liabilities and Fund Balances</b>	\$ 1,388,328.57

**Town of South Palm Beach**  
**Statement of Revenue and Expenditures**

*Revised Budget*  
**For BUILDING ACTIVITIES (101)**  
**For the Fiscal Period 2026-9 Ending June 30, 2026**

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
<b>Revenues</b>					
101.00.322.00100 REINSPECTION FEE	\$ 0.00	\$ 770.00	\$ 0.00	\$ 7,940.00	\$ 0.00
101.00.322.00200 REACTIVATION FEE	0.00	150.00	0.00	900.00	0.00
101.00.322.00300 BUILDING PERMITS	22,000.00	33,927.62	264,000.00	145,418.60	118,581.40
101.00.322.00400 PLAN REVISION	0.00	0.00	0.00	620.00	0.00
101.00.322.00700 CHANGE OF CONTRACTOR	0.00	0.00	0.00	225.00	0.00
101.00.354.00100 CODE ENFORCEMENT PENAL	0.00	0.00	0.00	310.50	0.00
101.00.360.00000 MISCELLANEOUS INCOME	0.00	0.00	0.00	258.26	0.00
101.00.361.00300 INTEREST INCOME	1,791.67	1,867.97	21,500.00	17,351.56	4,148.44
<b>Total BUILDING ACTIVITIES Revenues</b>	<b>\$ 23,791.67</b>	<b>\$ 36,715.59</b>	<b>\$ 285,500.00</b>	<b>\$ 173,023.92</b>	<b>\$ 112,476.08</b>
<b>Expenditures</b>					
101.01.524.12000 SALARIES - FULL TIME	\$ 1,250.00	\$ 0.00	\$ 15,000.00	\$ 0.00	\$ 15,000.00
101.01.524.13000 SALARIES - PART TIME	2,750.00	0.00	33,000.00	0.00	33,000.00
101.01.524.21000 FICA TAXES	306.00	0.00	3,672.00	0.00	3,672.00
101.01.524.22000 RETIREMENT CONTRIBUTION	187.50	0.00	2,250.00	33.62	2,216.38
101.01.524.23000 HEALTH/DENTAL INSURANCE	416.67	0.00	5,000.00	0.00	5,000.00
101.01.524.24000 WORKER'S COMPENSATION	35.42	80.20	425.00	320.80	104.20
101.01.524.31000 PROFESSIONAL SERVICES	13,125.00	15,580.36	157,500.00	124,054.62	33,445.38
101.01.524.32000 ACCOUNTING & AUDITING	1,458.33	0.00	17,500.00	10,334.37	7,165.63
101.01.524.40000 TRAVEL & PERDIEM	175.00	0.00	2,100.00	0.00	2,100.00
101.01.524.45000 PROPERTY & LIABILITY INSUR	1,500.00	4,149.66	18,000.00	16,598.64	1,401.36
101.01.524.47000 DOCUMENT SCANNING/PRINTI	416.67	0.00	5,000.00	0.00	5,000.00
101.01.524.49000 OTHER CURRENT CHARGES	895.83	950.85	10,750.00	4,806.22	5,943.78
101.01.524.49001 ADMINISTRATIVE FEE	11,083.33	0.00	133,000.00	0.00	133,000.00
101.01.524.51000 OFFICE SUPPLIES	500.00	0.00	6,000.00	0.00	6,000.00
101.01.524.52000 OPERATING SUPPLIES	416.67	0.00	5,000.00	80.00	4,920.00
101.01.524.54000 MEMBERSHIPS & SUBSCRIPTI	1,041.67	0.00	12,500.00	4,064.30	8,435.70
101.01.524.55000 CONTINGENCY	416.67	0.00	5,000.00	0.00	5,000.00
101.01.524.64000 EQUIPMENT	166.67	0.00	2,000.00	0.00	2,000.00
<b>Total BUILDING ACTIVITIES Expenditures</b>	<b>\$ 36,141.43</b>	<b>\$ 20,761.07</b>	<b>\$ 433,697.00</b>	<b>\$ 160,292.57</b>	<b>\$ 273,404.43</b>
<b>BUILDING ACTIVITIES Excess of Revenues Over Expen</b>	<b>\$ (12,349.76)</b>	<b>\$ 15,954.52</b>	<b>\$ (148,197.00)</b>	<b>\$ 12,731.35</b>	<b>\$ (160,928.35)</b>

**Town of South Palm Beach**  
**Statement of Revenue and Expenditures**  
*Revised Budget*

*For the Fiscal Period 2026-9 Ending June 30, 2026*

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Total Revenues	\$ 23,791.67	\$ 36,715.59	\$ 285,500.00	\$ 173,023.92	\$ 112,476.08
Total Expenditures	\$ 36,141.43	\$ 20,761.07	\$ 433,697.00	\$ 160,292.57	\$ 273,404.43
Total Excess of Revenues Over Expenditures	\$ (12,349.76)	\$ 15,954.52	\$ (148,197.00)	\$ 12,731.35	\$ (160,928.35)



# Capital Projects Fund

**Town of South Palm Beach**

**Balance Sheet**

For CAPITAL PROJECTS FUND (310)

June 30, 2026

**Assets**

310.00.101.00103	CASH - TRUIST CHECKING POOLED	21,707.61
310.00.101.00104	CASH - TRUIST MONEY RATE SAVINGS POOLED	1,418,260.48
	<b>Total</b>	<u>1,439,968.09</u>
	<b>Total Assets</b>	<u>\$ 1,439,968.09</u>

**Liabilities and Fund Balance**

	<b>Total</b>	<u>.00</u>
	<b>Total Liabilities</b>	<u>.00</u>

310.00.281.00281	FB RESTRICTED - INFRASTRUCTURE SURTAX	619,804.00
310.00.281.00282	FB ASSIGNED	1,155,835.32
310.00.282.00282	FB COMMITTED - BEACH PROJECT	26,645.76
	<b>Total</b>	<u>1,802,285.08</u>
	Excess of Revenue Over Expenditures	<u>(362,316.99)</u>
	<b>Total Fund Balances</b>	<u>1,439,968.09</u>
	<b>Total Liabilities and Fund Balances</b>	<u>\$ 1,439,968.09</u>

**Town of South Palm Beach**  
**Statement of Revenue and Expenditures**  
*Revised Budget*  
 For CAPITAL PROJECTS FUND (310)  
 For the Fiscal Period 2026-9 Ending June 30, 2026

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
<b>Revenues</b>					
310.00.312.00600 DISCRETIONARY SALES SURT \$	3,166.67 \$	0.00 \$	38,000.00 \$	39,830.58 \$	(1,830.58)
310.00.361.00100 INTEREST INCOME	3,500.00	2,469.05	42,000.00	25,101.04 \$	16,898.96
310.00.381.00300 INTERFUND TRANSFER	350,000.00	0.00	4,200,000.00	0.00 \$	4,200,000.00
<b>Total CAPITAL PROJECTS FUND Revenues</b>	<b>\$ 356,666.67 \$</b>	<b>\$ 2,469.05 \$</b>	<b>\$ 4,280,000.00 \$</b>	<b>\$ 64,931.62 \$</b>	<b>\$ 4,215,068.38</b>
<b>Expenditures</b>					
310.00.511.31000 TOWN HALL - ARCHITEC DESI \$	62,500.00 \$	0.00 \$	750,000.00 \$	427,248.61 \$	322,751.39
310.00.537.31010 DUNES RESTORATION PROJE	53,622.00	0.00	643,464.00	0.00 \$	643,464.00
<b>Total CAPITAL PROJECTS FUND Expenditures</b>	<b>\$ 116,122.00 \$</b>	<b>\$ 0.00 \$</b>	<b>\$ 1,393,464.00 \$</b>	<b>\$ 427,248.61 \$</b>	<b>\$ 966,215.39</b>
<b>CAPITAL PROJECTS FUND Excess of Revenues Over E</b>	<b>\$ 240,544.67 \$</b>	<b>\$ 2,469.05 \$</b>	<b>\$ 2,886,536.00 \$</b>	<b>(362,316.99) \$</b>	<b>3,248,852.99</b>

**Town of South Palm Beach**  
**Statement of Revenue and Expenditures**  
*Revised Budget*

*For the Fiscal Period 2026-9 Ending June 30, 2026*

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Total Revenues	\$ 356,666.67	\$ 2,469.05	\$ 4,280,000.00	\$ 64,931.62	\$ 4,215,068.38
Total Expenditures	\$ 116,122.00	\$ 0.00	\$ 1,393,464.00	\$ 427,248.61	\$ 966,215.39
Total Excess of Revenues Over Expenditures	\$ 240,544.67	\$ 2,469.05	\$ 2,886,536.00	\$ (362,316.99)	\$ 3,248,852.99



# Sewer Fund

**Town of South Palm Beach**  
**Balance Sheet**

For SEWER ENTERPRISE FUND (401)  
June 30, 2026

**Assets**

401.00.101.00103	CASH - TRUIST CHECKING POOLED	290,447.76
401.00.101.00104	CASH - TRUIST MONEY RATE SAVINGS POOLED	741,392.67
401.00.115.00115	ACCOUNTS RECEIVABLE	55,690.03
401.00.151.00152	INVESTMENTS - FL TRUST	1,122,372.69
401.00.155.00155	PREPAID ITEMS	1,403.78
401.00.164.00164	SEWER SYSTEM	1,493,610.27
401.00.165.00165	ACCUM DEPRECIATION - SEWER SYSTEM	(1,129,622.24)
401.00.166.00166	EQUIPMENT & FURNITURE	130,637.22
401.00.167.00167	ACCUM DEPRECIATION - EQUIP & FURN	(78,509.86)
401.00.169.00169	CONSTRUCTION IN PROGRESS	81,982.32
	<b>Total</b>	2,709,404.64
	<b>Total Assets</b>	\$ 2,709,404.64

**Liabilities and Fund Balance**

401.00.202.00202	ACCOUNTS PAYABLE	594.22
	<b>Total</b>	594.22
	<b>Total Liabilities</b>	594.22
401.00.275.00275	NET INVESTMENT IN CAPITAL ASSETS	490,164.96
401.00.276.00276	NET POSITION	1,951,525.99
	<b>Total</b>	2,441,690.95
	Excess of Revenue Over Expenditures	267,119.47
	<b>Total Fund Balances</b>	2,708,810.42
	<b>Total Liabilities and Fund Balances</b>	\$ 2,709,404.64

**Town of South Palm Beach**  
**Statement of Revenue and Expenditures**

*Revised Budget*  
**For SEWER ENTERPRISE FUND (401)**  
**For the Fiscal Period 2026-9 Ending June 30, 2026**

Account Number		Current Budget		Current Actual		Annual Budget		YTD Actual		Remaining Budget Amount
<b>Revenues</b>										
401.00.343.00500	SEWER CHARGES	\$ 44,625.00	\$	0.00	\$	535,500.00	\$	529,603.20	\$	5,896.80
401.00.360.00100	MISCELLANEOUS INCOME	125.00		0.00		1,500.00		0.00		1,500.00
401.00.361.00100	INTEREST INCOME	1,250.00		1,290.69		15,000.00		11,715.74		3,284.26
401.00.361.00400	NET INCREASE (DECREASE) F	4,000.00		1,830.95		48,000.00		22,703.79		25,296.21
<b>Total SEWER ENTERPRISE FUND Revenues</b>		<b>\$ 50,000.00</b>	<b>\$</b>	<b>3,121.64</b>	<b>\$</b>	<b>600,000.00</b>	<b>\$</b>	<b>564,022.73</b>	<b>\$</b>	<b>35,977.27</b>
<b>Expenditures</b>										
401.09.535.31000	PROFESSIONAL SERVICES	\$ 1,250.00	\$	0.00	\$	15,000.00	\$	151.47	\$	14,848.53
401.09.535.32000	ACCOUNTING & AUDITING	1,458.33		0.00		17,500.00		10,334.37		7,165.63
401.09.535.34000	DISPOSAL CHARGES	25,000.00		0.00		300,000.00		149,332.65		150,667.35
401.09.535.43000	UTILITIES	708.33		618.60		8,500.00		6,525.62		1,974.38
401.09.535.45000	PROPERTY & LIABILITY INSUR	500.00		1,383.21		6,000.00		5,532.86		467.14
401.09.535.46000	REPAIRS & MAINTENANCE	9,166.67		0.00		110,000.00		31,915.44		78,084.56
401.09.535.49001	MISCELLANEOUS EXPENSE	0.00		0.00		0.00		13,110.85		0.00
401.09.535.52000	OPERATING SUPPLIES	208.33		0.00		2,500.00		0.00		2,500.00
401.09.535.59000	DEPRECIATION EXPENSE	4,583.33		0.00		55,000.00		0.00		55,000.00
401.09.535.99000	CONTINGENCY	458.33		0.00		5,500.00		0.00		5,500.00
401.09.581.91000	INTERFUND TRANSFERS OUT	6,666.67		0.00		80,000.00		80,000.00		0.00
<b>Total SEWER ENTERPRISE FUND Expenditures</b>		<b>\$ 49,999.99</b>	<b>\$</b>	<b>2,001.81</b>	<b>\$</b>	<b>600,000.00</b>	<b>\$</b>	<b>296,903.26</b>	<b>\$</b>	<b>303,096.74</b>
<b>SEWER ENTERPRISE FUND Excess of Revenues Over</b>		<b>\$ 0.01</b>	<b>\$</b>	<b>1,119.83</b>	<b>\$</b>	<b>0.00</b>	<b>\$</b>	<b>267,119.47</b>	<b>\$</b>	<b>0.00</b>

**Town of South Palm Beach**  
**Statement of Revenue and Expenditures**  
*Revised Budget*

*For the Fiscal Period 2026-9 Ending June 30, 2026*

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Total Revenues	\$ 50,000.00	\$ 3,121.64	\$ 600,000.00	\$ 564,022.73	\$ 35,977.27
Total Expenditures	\$ 49,999.99	\$ 2,001.81	\$ 600,000.00	\$ 296,903.26	\$ 303,096.74
Total Excess of Revenues Over Expenditures	\$ 0.01	\$ 1,119.83	\$ 0.00	\$ 267,119.47	\$ 0.00