



August 2025

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)****August 31, 2025****Assets**

001.00.101.00101	CASH - TRUIST CHECKING POOLED	1,421,338.89
001.00.101.00102	CASH - TRUIST CHECKING HEALTH INSURANCE	5,367.42
001.00.101.00103	CASH - TRUIST MONEY RATE SAVINGS POOLED	2,103,315.53
001.00.151.00152	INVESTMENTS - FL TRUST	3,446,888.07
001.00.155.00155	PREPAID ITEMS	29,974.56
Total		<u>7,006,884.47</u>
Total Assets		<u>\$ 7,006,884.47</u>

Liabilities and Fund Balance

001.00.202.00202	ACCOUNTS PAYABLE	(1,150.00)
001.00.216.00216	ACCRUED WAGES PAYABLE	(53.53)
001.00.223.00223	UNEARNED REVENUE	1,526.59
Total		<u>323.06</u>
Total Liabilities		<u>323.06</u>

001.00.281.00265	FB - RESTRICTED ICE CREAM SOCIAL	6,651.68
001.00.271.00271	FB - UNASSIGNED	5,786,797.94
001.00.280.00280	FB - NON SPENDABLE	10,485.43
Total		<u>5,803,935.05</u>
Excess of Revenue Over Expenditures		<u>1,202,626.36</u>
Total Fund Balances		<u>7,006,561.41</u>
Total Liabilities and Fund Balances		<u>\$ 7,006,884.47</u>

Town of South Palm Beach
Statement of Revenue and Expenditures

Revised Budget
For GENERAL FUND (001)
For the Fiscal Period 2025-11 Ending August 31, 2025

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Revenues						
001.00.311.00300	AD VALOREM TAXES	\$ 176,599.25	\$ 171.19	\$ 2,119,191.00	\$ 2,106,699.93	\$ 12,491.07
001.00.312.00410	1st LOCAL OPTION GAS TAX	870.83	521.85	10,450.00	4,865.52	\$ 5,584.48
001.00.312.00430	2nd LOCAL OPTION GAS TAX	0.00	236.99	0.00	2,220.99	\$ 0.00
001.00.314.00100	UTILITY TAXES - ELECTRICITY	0.00	18,696.12	0.00	150,164.91	\$ 0.00
001.00.314.00300	UTILITY TAXES - WATER	16,633.33	3,598.07	199,600.00	37,648.33	\$ 161,951.67
001.00.314.00400	UTILITY TAXES - GAS	0.00	190.80	0.00	3,471.54	\$ 0.00
001.00.315.00300	COMMUNICATIONS SERVICE T	6,916.67	5,636.74	83,000.00	52,920.25	\$ 30,079.75
001.00.316.00000	BUSINESS TAX RECEIPTS	0.00	0.00	0.00	1,907.62	\$ 0.00
001.00.323.00100	FRANCHISE FEES - ELECTRIC	12,416.67	12,461.39	149,000.00	101,658.13	\$ 47,341.87
001.00.323.00400	FRANCHISE FEES - GAS	0.00	2,000.16	0.00	9,120.11	\$ 0.00
001.00.323.00700	FRANCHISE FEES - SOLID WA	0.00	0.00	0.00	6,744.05	\$ 0.00
001.00.335.00301	HALF CENT SALES TAX	12,500.00	11,154.57	150,000.00	111,191.36	\$ 38,808.64
001.00.335.00302	STATE REVENUE SHARING	3,333.33	9,786.75	40,000.00	48,898.36	\$ (8,898.36)
001.00.338.00200	SHARED COUNTY BUSINESS T	533.33	0.00	6,400.00	6,086.68	\$ 313.32
001.00.347.00300	CULTURE & RECREATION	750.00	0.00	9,000.00	4,280.00	\$ 4,720.00
001.00.351.00300	FINES & FORFEITURES	166.67	265.22	2,000.00	3,814.23	\$ (1,814.23)
001.00.360.00300	MISCELLANEOUS INCOME	2,500.00	1,300.00	30,000.00	21,124.09	\$ 8,875.91
001.00.361.00300	INTEREST AND OTHER EARNI	13,333.33	5,406.43	160,000.00	190,259.65	\$ (30,259.65)
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
Total GENERAL FUND Revenues		\$ 264,303.41	\$ 71,426.28	\$ 3,171,641.00	\$ 2,943,075.75	\$ 228,565.25

Expenditures

001.01.511.11000	PAYROLL	\$ 3,400.00	\$ 3,400.00	\$ 40,800.00	\$ 36,200.00	\$ 4,600.00
001.01.511.21000	FICA TAXES	260.08	260.10	3,121.00	2,769.30	\$ 351.70
001.01.511.31000	PROFESSIONAL SERVICES	5,000.00	0.00	60,000.00	3,000.00	\$ 57,000.00
001.01.511.40000	TRAVEL & PER DIEM	1,653.33	895.59	19,840.00	3,838.94	\$ 16,001.06
001.01.511.41000	COMMUNICATIONS	83.33	50.00	1,000.00	550.00	\$ 450.00
001.01.511.49000	OTHER CURRENT CHARGES	208.33	0.00	2,500.00	2,000.00	\$ 500.00
001.01.511.51000	OFFICE SUPPLIES	141.67	0.00	1,700.00	239.86	\$ 1,460.14
001.01.511.52000	OPERATING SUPPLIES	208.33	0.00	2,500.00	1,919.13	\$ 580.87
001.01.511.54000	EDUCATION, DUES, & SUBSCR	791.67	0.00	9,500.00	9,011.54	\$ 488.46
001.01.511.55000	CONTINGENCIES	416.67	0.00	5,000.00	0.00	\$ 5,000.00
001.02.512.11000	SALARIES - FULL TIME	8,883.33	9,000.00	106,600.00	101,791.34	\$ 4,808.66
001.02.512.21000	FICA TAXES	679.58	688.49	8,155.00	7,787.00	\$ 368.00
001.02.512.24000	WORKER'S COMPENSATION	41.67	0.00	500.00	588.03	\$ (88.03)
001.02.512.40000	TRAVEL & PER DIEM	325.00	0.00	3,900.00	3,056.30	\$ 843.70
001.02.512.41000	COMMUNICATIONS	10.00	10.00	120.00	70.00	\$ 50.00
001.02.512.51000	OFFICE SUPPLIES	58.33	0.00	700.00	453.65	\$ 246.35
001.02.512.54000	EDUCATION, DUES & SUBSCRI	312.50	0.00	3,750.00	1,656.89	\$ 2,093.11
001.02.512.55000	CONTINGENCIES	4,583.33	0.00	55,000.00	0.00	\$ 55,000.00
001.03.513.12000	SALARIES - FULL TIME	6,787.67	6,211.20	81,452.00	71,749.58	\$ 9,702.42
001.03.513.13000	SALARIES - PART TIME	996.67	1,014.00	11,960.00	9,296.48	\$ 2,663.52
001.03.513.21000	FICA TAXES	595.50	548.91	7,146.00	6,156.10	\$ 989.90
001.03.513.22000	RETIREMENT CONTRIBUTION	2,322.42	0.00	27,869.00	23,454.53	\$ 4,414.47
001.03.513.23000	LIFE & HEALTH INSURANCE	2,083.33	2,275.35	25,000.00	27,255.48	\$ (2,255.48)

Town of South Palm Beach
Statement of Revenue and Expenditures

Revised Budget
For GENERAL FUND (001)
For the Fiscal Period 2025-11 Ending August 31, 2025

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
001.03.513.24000 WORKER'S COMPENSATION	37.50	0.00	450.00	529.26	\$ (79.26)
001.03.513.31000 PROFESSIONAL FEES	2,500.00	1,150.00	30,000.00	12,500.00	\$ 17,500.00
001.03.513.32000 ACCOUNTING & AUDITING	5,000.00	3,260.48	60,000.00	51,511.27	\$ 8,488.73
001.03.513.40000 TRAVEL & PER DIEM	208.33	0.00	2,500.00	0.00	\$ 2,500.00
001.03.513.41000 COMMUNICATIONS & POSTAG	2,150.25	1,184.24	25,803.00	21,023.97	\$ 4,779.03
001.03.513.43000 UTILITIES	2,010.58	24.14	24,127.00	13,136.80	\$ 10,990.20
001.03.513.44000 RENTALS & LEASES	504.17	0.00	6,050.00	2,905.48	\$ 3,144.52
001.03.513.45000 PROPERTY & LIABILITY INSUR	3,889.50	0.00	46,674.00	34,269.42	\$ 12,404.58
001.03.513.46000 REPAIRS & MAINTENANCE	1,125.00	(235.05)	13,500.00	5,293.95	\$ 8,206.05
001.03.513.47000 PRINTING	183.33	0.00	2,200.00	0.00	\$ 2,200.00
001.03.513.49000 OTHER CURRENT CHARGES	654.17	39.99	7,850.00	781.14	\$ 7,068.86
001.03.513.51000 OFFICE SUPPLIES	625.00	0.00	7,500.00	2,238.50	\$ 5,261.50
001.03.513.54000 SUBSCRIPTIONS & MEMBERS	1,000.00	107.55	12,000.00	9,244.16	\$ 2,755.84
001.03.513.55000 CONTINGENCIES	416.67	0.00	5,000.00	0.00	\$ 5,000.00
001.04.521.31000 PROFESSIONAL SERVICES	94,685.33	94,685.37	1,136,224.00	1,136,224.00	\$ 0.00
001.05.539.13000 SALARIES - PART TIME	1,949.83	1,621.80	23,398.00	19,170.36	\$ 4,227.64
001.05.539.21000 FICA TAXES	149.17	124.06	1,790.00	1,466.54	\$ 323.46
001.05.539.24000 WORKER'S COMPENSATION	37.50	0.00	450.00	529.26	\$ (79.26)
001.05.539.31000 PROFESSIONAL SERVICES	500.00	0.00	6,000.00	0.00	\$ 6,000.00
001.05.539.43000 UTILITIES	137.50	0.00	1,650.00	1,449.79	\$ 200.21
001.05.539.44000 COPIER EXPENSE	6,000.00	0.00	72,000.00	0.00	\$ 72,000.00
001.05.539.45000 PROPERTY & LIABILITY INSUR	141.00	0.00	1,692.00	1,192.71	\$ 499.29
001.05.539.46000 REPAIRS AND MAINTENANCE	2,162.50	664.00	25,950.00	43,169.44	\$ (17,219.44)
001.05.539.52000 OPERATING SUPPLIES	666.67	0.00	8,000.00	4,758.64	\$ 3,241.36
001.05.539.55000 CONTINGENCIES	416.67	0.00	5,000.00	0.00	\$ 5,000.00
001.06.570.13000 SALARIES - PART TIME	996.67	1,014.00	11,960.00	9,296.48	\$ 2,663.52
001.06.570.21000 FICA TAXES	76.25	77.57	915.00	711.14	\$ 203.86
001.06.570.24000 WORKER'S COMPENSATION	6.25	0.00	75.00	88.20	\$ (13.20)
001.06.570.34000 CONTRACTUAL SERVICES	1,041.67	1,075.00	12,500.00	8,500.00	\$ 4,000.00
001.06.570.42000 POSTAGE	41.67	0.00	500.00	0.00	\$ 500.00
001.06.570.48000 CULTURAL ACTIVITIES	1,458.33	0.00	17,500.00	4,399.90	\$ 13,100.10
001.06.570.52000 OPERATING SUPPLIES	166.67	0.00	2,000.00	936.86	\$ 1,063.14
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	3,542.11	60,000.00	33,650.07	\$ 26,349.93
001.07.514.31002 CODIFICATION	416.67	0.00	5,000.00	6,596.40	\$ (1,596.40)
001.07.514.48000 LEGAL ADVERTISING	625.00	0.00	7,500.00	1,232.55	\$ 6,267.45
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	0.00	60,000.00	798.95	\$ 59,201.05
001.09.581.91000 INTERFUND TRANSFERS OUT	16,666.67	0.00	200,000.00	0.00	\$ 200,000.00
Total GENERAL FUND Expenditures	\$ 200,989.26	\$ 132,688.90	\$ 2,411,871.00	\$ 1,740,449.39	\$ 671,421.61
GENERAL FUND Excess of Revenues Over Expenditure	\$ 63,314.15	\$ (61,262.62)	\$ 759,770.00	\$ 1,202,626.36	\$ (442,856.36)

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

For the Fiscal Period 2025-11 Ending August 31, 2025

Account Number		Current Budget		Current Actual		Annual Budget		YTD Actual		Remaining Budget Amount
Total Revenues	\$	264,303.41	\$	71,426.28	\$	3,171,641.00	\$	2,943,075.75	\$	228,565.25
Total Expenditures	\$	200,989.26	\$	132,688.90	\$	2,411,871.00	\$	1,740,449.39	\$	671,421.61
Total Excess of Revenues Over Expenditures	\$	63,314.15	\$	(61,262.62)	\$	759,770.00	\$	1,202,626.36	\$	(442,856.36)

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

For the Fiscal Period 2025-11 Ending August 31, 2025

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Revenues					
001.00.311.00300 AD VALOREM TAXES	176,599.25	171.19	2,119,191.00	2,106,699.93	12,491.07
001.00.312.00410 1st LOCAL OPTION GAS TAX	870.83	521.85	10,450.00	4,865.52	5,584.48
001.00.312.00430 2nd LOCAL OPTION GAS TAX	0.00	236.99	0.00	2,220.99	0.00
001.00.314.00100 UTILITY TAXES - ELECTRICITY	0.00	18,696.12	0.00	150,164.91	0.00
001.00.314.00300 UTILITY TAXES - WATER	16,633.33	3,598.07	199,600.00	37,648.33	161,951.67
001.00.314.00400 UTILITY TAXES - GAS	0.00	190.80	0.00	3,471.54	0.00
001.00.315.00300 COMMUNICATIONS SERVICE TA	6,916.67	5,636.74	83,000.00	52,920.25	30,079.75
001.00.316.00000 BUSINESS TAX RECEIPTS	0.00	0.00	0.00	1,907.62	0.00
001.00.323.00100 FRANCHISE FEES - ELECTRIC	12,416.67	12,461.39	149,000.00	101,658.13	47,341.87
001.00.323.00400 FRANCHISE FEES - GAS	0.00	2,000.16	0.00	9,120.11	0.00
001.00.323.00700 FRANCHISE FEES - SOLID WAST	0.00	0.00	0.00	6,744.05	0.00
001.00.335.00301 HALF CENT SALES TAX	12,500.00	11,154.57	150,000.00	111,191.36	38,808.64
001.00.335.00302 STATE REVENUE SHARING	3,333.33	9,786.75	40,000.00	48,898.36	(8,898.36)
001.00.338.00200 SHARED COUNTY BUSINESS TA	533.33	0.00	6,400.00	6,086.68	313.32
001.00.347.00300 CULTURE & RECREATION	750.00	0.00	9,000.00	4,280.00	4,720.00
001.00.351.00300 FINES & FORFEITURES	166.67	265.22	2,000.00	3,814.23	(1,814.23)
001.00.360.00300 MISCELLANEOUS INCOME	2,500.00	1,300.00	30,000.00	21,124.09	8,875.91
001.00.361.00300 INTEREST AND OTHER EARNING	13,333.33	5,406.43	160,000.00	190,259.65	(30,259.65)
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
Total Revenues	264,303.41	71,426.28	3,171,641.00	2,943,075.75	228,565.25
Total	264,303.41	71,426.28	3,171,641.00	2,943,075.75	228,565.25

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

For the Fiscal Period 2025-11 Ending August 31, 2025

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
LEGISLATIVE					
Expenditures					
001.01.511.11000 PAYROLL	3,400.00	3,400.00	40,800.00	36,200.00	4,600.00
001.01.511.21000 FICA TAXES	260.08	260.10	3,121.00	2,769.30	351.70
001.01.511.31000 PROFESSIONAL SERVICES	5,000.00	0.00	60,000.00	3,000.00	57,000.00
001.01.511.40000 TRAVEL & PER DIEM	1,653.33	895.59	19,840.00	3,838.94	16,001.06
001.01.511.41000 COMMUNICATIONS	83.33	50.00	1,000.00	550.00	450.00
001.01.511.49000 OTHER CURRENT CHARGES	208.33	0.00	2,500.00	2,000.00	500.00
001.01.511.51000 OFFICE SUPPLIES	141.67	0.00	1,700.00	239.86	1,460.14
001.01.511.52000 OPERATING SUPPLIES	208.33	0.00	2,500.00	1,919.13	580.87
001.01.511.54000 EDUCATION, DUES, & SUBSCRIP	791.67	0.00	9,500.00	9,011.54	488.46
001.01.511.55000 CONTINGENCIES	416.67	0.00	5,000.00	0.00	5,000.00
Total Expenditures	(12,163.41)	(4,605.69)	(145,961.00)	(59,528.77)	(86,432.23)
Total LEGISLATIVE	(12,163.41)	(4,605.69)	(145,961.00)	(59,528.77)	(86,432.23)

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

For the Fiscal Period 2025-11 Ending August 31, 2025

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
EXECUTIVE						
Expenditures						
001.02.512.11000	SALARIES - FULL TIME	8,883.33	9,000.00	106,600.00	101,791.34	4,808.66
001.02.512.21000	FICA TAXES	679.58	688.49	8,155.00	7,787.00	368.00
001.02.512.24000	WORKER'S COMPENSATION	41.67	0.00	500.00	588.03	(88.03)
001.02.512.40000	TRAVEL & PER DIEM	325.00	0.00	3,900.00	3,056.30	843.70
001.02.512.41000	COMMUNICATIONS	10.00	10.00	120.00	70.00	50.00
001.02.512.51000	OFFICE SUPPLIES	58.33	0.00	700.00	453.65	246.35
001.02.512.54000	EDUCATION, DUES & SUBSCRIP	312.50	0.00	3,750.00	1,656.89	2,093.11
001.02.512.55000	CONTINGENCIES	4,583.33	0.00	55,000.00	0.00	55,000.00
Total Expenditures		(14,893.74)	(9,698.49)	(178,725.00)	(115,403.21)	(63,321.79)
Total EXECUTIVE		(14,893.74)	(9,698.49)	(178,725.00)	(115,403.21)	(63,321.79)

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

For the Fiscal Period 2025-11 Ending August 31, 2025

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
ADMINISTRATIVE & FINANCE					
Expenditures					
001.03.513.12000 SALARIES - FULL TIME	6,787.67	6,211.20	81,452.00	71,749.58	9,702.42
001.03.513.13000 SALARIES - PART TIME	996.67	1,014.00	11,960.00	9,296.48	2,663.52
001.03.513.21000 FICA TAXES	595.50	548.91	7,146.00	6,156.10	989.90
001.03.513.22000 RETIREMENT CONTRIBUTIONS	2,322.42	0.00	27,869.00	23,454.53	4,414.47
001.03.513.23000 LIFE & HEALTH INSURANCE	2,083.33	2,275.35	25,000.00	27,255.48	(2,255.48)
001.03.513.24000 WORKER'S COMPENSATION	37.50	0.00	450.00	529.26	(79.26)
001.03.513.31000 PROFESSIONAL FEES	2,500.00	1,150.00	30,000.00	12,500.00	17,500.00
001.03.513.32000 ACCOUNTING & AUDITING	5,000.00	3,260.48	60,000.00	51,511.27	8,488.73
001.03.513.40000 TRAVEL & PER DIEM	208.33	0.00	2,500.00	0.00	2,500.00
001.03.513.41000 COMMUNICATIONS & POSTAGE	2,150.25	1,184.24	25,803.00	21,023.97	4,779.03
001.03.513.43000 UTILITIES	2,010.58	24.14	24,127.00	13,136.80	10,990.20
001.03.513.44000 RENTALS & LEASES	504.17	0.00	6,050.00	2,905.48	3,144.52
001.03.513.45000 PROPERTY & LIABILITY INSURA	3,889.50	0.00	46,674.00	34,269.42	12,404.58
001.03.513.46000 REPAIRS & MAINTENANCE	1,125.00	(235.05)	13,500.00	5,293.95	8,206.05
001.03.513.47000 PRINTING	183.33	0.00	2,200.00	0.00	2,200.00
001.03.513.49000 OTHER CURRENT CHARGES	654.17	39.99	7,850.00	781.14	7,068.86
001.03.513.51000 OFFICE SUPPLIES	625.00	0.00	7,500.00	2,238.50	5,261.50
001.03.513.54000 SUBSCRIPTIONS & MEMBERSHI	1,000.00	107.55	12,000.00	9,244.16	2,755.84
001.03.513.55000 CONTINGENCIES	416.67	0.00	5,000.00	0.00	5,000.00
Total Expenditures	(33,090.09)	(15,580.81)	(397,081.00)	(291,346.12)	(105,734.88)
Total ADMINISTRATIVE & FINANCE	(33,090.09)	(15,580.81)	(397,081.00)	(291,346.12)	(105,734.88)

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

For the Fiscal Period 2025-11 Ending August 31, 2025

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
PUBLIC SAFETY					
Expenditures					
001.04.521.31000 PROFESSIONAL SERVICES	94,685.33	94,685.37	1,136,224.00	1,136,224.00	0.00
Total Expenditures	(94,685.33)	(94,685.37)	(1,136,224.00)	(1,136,224.00)	0.00
Total PUBLIC SAFETY	(94,685.33)	(94,685.37)	(1,136,224.00)	(1,136,224.00)	0.00

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

For the Fiscal Period 2025-11 Ending August 31, 2025

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
PUBLIC WORKS						
Expenditures						
001.05.539.13000	SALARIES - PART TIME	1,949.83	1,621.80	23,398.00	19,170.36	4,227.64
001.05.539.21000	FICA TAXES	149.17	124.06	1,790.00	1,466.54	323.46
001.05.539.24000	WORKER'S COMPENSATION	37.50	0.00	450.00	529.26	(79.26)
001.05.539.31000	PROFESSIONAL SERVICES	500.00	0.00	6,000.00	0.00	6,000.00
001.05.539.43000	UTILITIES	137.50	0.00	1,650.00	1,449.79	200.21
001.05.539.44000	COPIER EXPENSE	6,000.00	0.00	72,000.00	0.00	72,000.00
001.05.539.45000	PROPERTY & LIABILITY INSURA	141.00	0.00	1,692.00	1,192.71	499.29
001.05.539.46000	REPAIRS AND MAINTENANCE	2,162.50	664.00	25,950.00	43,169.44	(17,219.44)
001.05.539.52000	OPERATING SUPPLIES	666.67	0.00	8,000.00	4,758.64	3,241.36
001.05.539.55000	CONTINGENCIES	416.67	0.00	5,000.00	0.00	5,000.00
Total Expenditures		(12,160.84)	(2,409.86)	(145,930.00)	(71,736.74)	(74,193.26)
Total PUBLIC WORKS		(12,160.84)	(2,409.86)	(145,930.00)	(71,736.74)	(74,193.26)

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

For the Fiscal Period 2025-11 Ending August 31, 2025

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
CULTURE & RECREATION					
Expenditures					
001.06.570.13000 SALARIES - PART TIME	996.67	1,014.00	11,960.00	9,296.48	2,663.52
001.06.570.21000 FICA TAXES	76.25	77.57	915.00	711.14	203.86
001.06.570.24000 WORKER'S COMPENSATION	6.25	0.00	75.00	88.20	(13.20)
001.06.570.34000 CONTRACTUAL SERVICES	1,041.67	1,075.00	12,500.00	8,500.00	4,000.00
001.06.570.42000 POSTAGE	41.67	0.00	500.00	0.00	500.00
001.06.570.48000 CULTURAL ACTIVITIES	1,458.33	0.00	17,500.00	4,399.90	13,100.10
001.06.570.52000 OPERATING SUPPLIES	166.67	0.00	2,000.00	936.86	1,063.14
001.06.570.55000 CONTINGENCIES	416.67	0.00	5,000.00	0.00	5,000.00
Total Expenditures	(4,204.18)	(2,166.57)	(50,450.00)	(23,932.58)	(26,517.42)
Total CULTURE & RECREATION	(4,204.18)	(2,166.57)	(50,450.00)	(23,932.58)	(26,517.42)

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

For the Fiscal Period 2025-11 Ending August 31, 2025

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
LEGAL					
Expenditures					
001.07.514.31000 LEGAL COUNSEL	5,000.00	3,542.11	60,000.00	33,650.07	26,349.93
001.07.514.31002 CODIFICATION	416.67	0.00	5,000.00	6,596.40	(1,596.40)
001.07.514.48000 LEGAL ADVERTISING	625.00	0.00	7,500.00	1,232.55	6,267.45
001.07.514.55000 CONTINGENCY	2,083.33	0.00	25,000.00	0.00	25,000.00
Total Expenditures	(8,125.00)	(3,542.11)	(97,500.00)	(41,479.02)	(56,020.98)
Total LEGAL	(8,125.00)	(3,542.11)	(97,500.00)	(41,479.02)	(56,020.98)

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

For the Fiscal Period 2025-11 Ending August 31, 2025

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
CAPITAL OUTLAY					
Expenditures					
001.08.580.64002 EQUIPMENT	5,000.00	0.00	60,000.00	798.95	59,201.05
Total Expenditures	(5,000.00)	0.00	(60,000.00)	(798.95)	(59,201.05)
Total CAPITAL OUTLAY	(5,000.00)	0.00	(60,000.00)	(798.95)	(59,201.05)

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

For the Fiscal Period 2025-11 Ending August 31, 2025

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
BUILDING & CODE ENFORCEMENT					
Expenditures					
001.09.581.91000 INTERFUND TRANSFERS OUT	16,666.67	0.00	200,000.00	0.00	200,000.00
Total Expenditures	(16,666.67)	0.00	(200,000.00)	0.00	(200,000.00)
Total BUILDING & CODE ENFORCEMENT	(16,666.67)	0.00	(200,000.00)	0.00	(200,000.00)



Building Fund

Town of South Palm Beach**Balance Sheet****For BUILDING ACTIVITIES (101)****August 31, 2025****Assets**

101.00.101.00101	CASH - TRUIST CHECKING POOLED	426,169.59
101.00.101.00103	CASH - TRUIST MONEY RATE SAVINGS POOLED	1,053,247.80
101.00.155.00155	PREPAID ITEMS	1,276.16
Total		1,480,693.55
Total Assets	\$	1,480,693.55

Liabilities and Fund Balance

101.00.216.00216	ACCRUED WAGES PAYABLE	146.76
101.00.218.00218	SURCHARGE PAYABLE	800.04
Total		946.80
Total Liabilities		946.80
101.00.281.00281	FUND BALANCE - RESTRICTED	1,453,485.70
Total		1,453,485.70
	Excess of Revenue Over Expenditures	26,261.05
Total Fund Balances		1,479,746.75
Total Liabilities and Fund Balances	\$	1,480,693.55

Town of South Palm Beach
Statement of Revenue and Expenditures
Revised Budget
For BUILDING ACTIVITIES (101)
For the Fiscal Period 2025-11 Ending August 31, 2025

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Revenues						
101.00.322.00100	REINSPECTION FEE	\$ 0.00	\$ 1,320.00	\$ 0.00	\$ 10,120.00	\$ 0.00
101.00.322.00200	REACTIVATION FEE	0.00	150.00	0.00	3,525.00	0.00
101.00.322.00300	BUILDING PERMITS	23,750.00	20,012.20	285,000.00	225,067.35	59,932.65
101.00.322.00400	PLAN REVISION	0.00	200.00	0.00	950.00	0.00
101.00.322.00500	DUPLICATE PERMIT CARD	0.00	0.00	0.00	100.00	0.00
101.00.322.00600	COURTESY INSPECTION	0.00	0.00	0.00	220.00	0.00
101.00.322.00700	CHANGE OF CONTRACTOR	0.00	150.00	0.00	225.00	0.00
101.00.354.00100	CODE ENFORCEMENT PENAL	0.00	463.14	0.00	8,478.54	0.00
101.00.360.00000	MISCELLANEOUS INCOME	0.00	0.00	0.00	878.22	0.00
101.00.361.00300	INTEREST INCOME	1,375.00	2,564.10	16,500.00	28,419.40	(11,919.40)
Total BUILDING ACTIVITIES Revenues		\$ 25,125.00	\$ 24,859.44	\$ 301,500.00	\$ 277,983.51	\$ 23,516.49
Expenditures						
101.01.524.12000	SALARIES - FULL TIME	\$ 5,945.83	\$ 4,892.80	\$ 71,350.00	\$ 56,359.60	\$ 14,990.40
101.01.524.13000	SALARIES - PART TIME	2,166.67	2,279.00	26,000.00	27,260.41	(1,260.41)
101.01.524.21000	FICA TAXES	620.67	544.84	7,448.00	6,351.04	1,096.96
101.01.524.22000	RETIREMENT CONTRIBUTION	807.50	0.00	9,690.00	7,317.62	2,372.38
101.01.524.23000	HEALTH/DENTAL INSURANCE	1,745.83	979.94	20,950.00	12,381.62	8,568.38
101.01.524.24000	WORKER'S COMPENSATION	18.33	0.00	220.00	258.75	(38.75)
101.01.524.31000	PROFESSIONAL SERVICES	8,958.33	19,406.24	107,500.00	99,636.02	7,863.98
101.01.524.40000	TRAVEL & PERDIEM	175.00	0.00	2,100.00	1,447.27	652.73
101.01.524.45000	PROPERTY & LIABILITY INSUR	1,500.00	0.00	18,000.00	12,688.53	5,311.47
101.01.524.47000	DOCUMENT SCANNING/PRINTI	1,250.00	0.00	15,000.00	131.00	14,869.00
101.01.524.49000	OTHER CURRENT CHARGES	0.00	13,331.09	0.00	20,482.68	0.00
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	1,646.00	3,354.00
101.01.524.54000	MEMBERSHIPS & SUBSCRIPTI	1,041.67	0.00	12,500.00	4,426.54	8,073.46
101.01.524.64000	EQUIPMENT	166.67	0.00	2,000.00	1,335.38	664.62
Total BUILDING ACTIVITIES Expenditures		\$ 36,396.50	\$ 41,433.91	\$ 436,758.00	\$ 251,722.46	\$ 185,035.54
BUILDING ACTIVITIES Excess of Revenues Over Expen	\$	(11,271.50)	\$ (16,574.47)	\$ (135,258.00)	\$ 26,261.05	\$ (161,519.05)

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

For the Fiscal Period 2025-11 Ending August 31, 2025

Account Number		Current Budget		Current Actual		Annual Budget		YTD Actual		Remaining Budget Amount
Total Revenues	\$	25,125.00	\$	24,859.44	\$	301,500.00	\$	277,983.51	\$	23,516.49
Total Expenditures	\$	36,396.50	\$	41,433.91	\$	436,758.00	\$	251,722.46	\$	185,035.54
Total Excess of Revenues Over Expenditures	\$	(11,271.50)	\$	(16,574.47)	\$	(135,258.00)	\$	26,261.05	\$	(161,519.05)



Capital Projects Fund

Town of South Palm Beach**Balance Sheet****For CAPITAL PROJECTS FUND (310)****August 31, 2025****Assets**

310.00.101.00101	CASH - TRUIST CHECKING	76,633.42
310.00.101.00103	CASH - TRUIST CHECKING POOLED	188,108.04
310.00.101.00104	CASH - TRUIST MONEY RATE SAVINGS POOLED	1,562,974.39
Total		<u>1,827,715.85</u>
Total Assets	\$	<u><u>1,827,715.85</u></u>

Liabilities and Fund Balance

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

310.00.281.00281	FB RESTRICTED - INFRASTRUCTURE SURTAX	297,372.00
310.00.281.00282	FB ASSIGNED	1,312,117.01
310.00.282.00282	FB COMMITTED - BEACH PROJECT	166,150.31
Total		<u>1,775,639.32</u>
	Excess of Revenue Over Expenditures	<u>52,076.53</u>
Total Fund Balances		<u><u>1,827,715.85</u></u>
Total Liabilities and Fund Balances	\$	<u><u>1,827,715.85</u></u>

Town of South Palm Beach
Statement of Revenue and Expenditures

Revised Budget
For CAPITAL PROJECTS FUND (310)
For the Fiscal Period 2025-11 Ending August 31, 2025

Account Number		Current Budget		Current Actual		Annual Budget		YTD Actual		Remaining Budget Amount
Revenues										
310.00.312.00600	DISCRETIONARY SALES SURT	\$	12,122.42	\$	16,289.99	\$	145,469.00	\$	116,135.05	\$ 29,333.95
310.00.361.00100	INTEREST INCOME		1,666.67		3,805.02		20,000.00		41,240.28	\$ (21,240.28)
310.00.381.00300	INTERFUND TRANSFER		16,666.67		0.00		200,000.00		0.00	\$ 200,000.00
Total CAPITAL PROJECTS FUND Revenues		\$	30,455.76	\$	20,095.01	\$	365,469.00	\$	157,375.33	\$ 208,093.67
Expenditures										
310.00.511.31000	TOWN HALL - ARCHITEC DESI	\$	20,833.33	\$	1,868.80	\$	250,000.00	\$	105,298.80	\$ 144,701.20
310.00.537.31010	DUNES RESTORATION PROJE		53,622.00		0.00		643,464.00		0.00	\$ 643,464.00
Total CAPITAL PROJECTS FUND Expenditures		\$	74,455.33	\$	1,868.80	\$	893,464.00	\$	105,298.80	\$ 788,165.20
 CAPITAL PROJECTS FUND Excess of Revenues Over E										
		\$	(43,999.57)	\$	18,226.21	\$	(527,995.00)	\$	52,076.53	\$ (580,071.53)

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

For the Fiscal Period 2025-11 Ending August 31, 2025

Account Number		Current Budget		Current Actual		Annual Budget		YTD Actual		Remaining Budget Amount
Total Revenues	\$	30,455.76	\$	20,095.01	\$	365,469.00	\$	157,375.33	\$	208,093.67
Total Expenditures	\$	74,455.33	\$	1,868.80	\$	893,464.00	\$	105,298.80	\$	788,165.20
Total Excess of Revenues Over Expenditures	\$	(43,999.57)	\$	18,226.21	\$	(527,995.00)	\$	52,076.53	\$	(580,071.53)



Sewer Fund

Town of South Palm Beach**Balance Sheet****For SEWER ENTERPRISE FUND (401)****August 31, 2025****Assets**

401.00.101.00101	CASH - TRUIST CHECKING	55,059.85
401.00.101.00103	CASH - TRUIST CHECKING POOLED	240,619.77
401.00.101.00104	CASH - TRUIST MONEY RATE SAVINGS POOLED	673,087.59
401.00.115.00115	ACCOUNTS RECEIVABLE	3,479.47
401.00.151.00152	INVESTMENTS - FL TRUST	1,086,119.87
401.00.155.00155	PREPAID ITEMS	1,358.63
401.00.164.00164	SEWER SYSTEM	1,493,610.27
401.00.165.00165	ACCUM DEPRECIATION - SEWER SYSTEM	(1,091,290.41)
401.00.166.00166	EQUIPMENT & FURNITURE	130,637.22
401.00.167.00167	ACCUM DEPRECIATION - EQUIP & FURN	(73,703.60)
401.00.169.00169	CONSTRUCTION IN PROGRESS	1,065.11
Total		<u>2,520,043.77</u>
Total Assets		<u>\$ 2,520,043.77</u>

Liabilities and Fund Balance

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

401.00.275.00275	NET INVESTMENT IN CAPITAL ASSETS	459,253.48
401.00.276.00276	NET POSITION	1,884,840.02
Total		<u>2,344,093.50</u>
Excess of Revenue Over Expenditures		<u>175,950.27</u>
Total Fund Balances		<u>2,520,043.77</u>
Total Liabilities and Fund Balances		<u>\$ 2,520,043.77</u>

Town of South Palm Beach
Statement of Revenue and Expenditures

Revised Budget
For SEWER ENTERPRISE FUND (401)
For the Fiscal Period 2025-11 Ending August 31, 2025

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Revenues						
401.00.343.00500	SEWER CHARGES	\$ 44,208.33	\$ 0.00	\$ 530,500.00	\$ 529,603.20	\$ 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	312.50	1,638.61	3,750.00	17,654.05	(13,904.05)
401.00.361.00400	NET INCREASE (DECREASE) F	4,583.33	0.00	55,000.00	34,421.87	20,578.13
Total SEWER ENTERPRISE FUND Revenues		\$ 49,229.16	\$ 1,638.61	\$ 590,750.00	\$ 581,679.12	\$ 9,070.88
Expenditures						
401.09.535.31000	PROFESSIONAL SERVICES	\$ 416.67	\$ 0.00	\$ 5,000.00	\$ 3,995.62	\$ 1,004.38
401.09.535.32000	ACCOUNTING & AUDITING	1,041.67	574.72	12,500.00	9,454.00	3,046.00
401.09.535.34000	DISPOSAL CHARGES	25,000.00	0.00	300,000.00	232,574.71	67,425.29
401.09.535.43000	UTILITIES	625.00	441.91	7,500.00	7,964.96	(464.96)
401.09.535.45000	PROPERTY & LIABILITY INSUR	500.00	0.00	6,000.00	4,229.52	1,770.48
401.09.535.46000	REPAIRS & MAINTENANCE	4,583.33	84.00	55,000.00	66,328.41	(11,328.41)
401.09.535.52000	OPERATING SUPPLIES	83.33	0.00	1,000.00	1,181.63	(181.63)
401.09.535.59000	DEPRECIATION EXPENSE	4,166.67	0.00	50,000.00	0.00	50,000.00
401.09.581.91000	INTERFUND TRANSFERS OUT	6,666.67	0.00	80,000.00	80,000.00	0.00
Total SEWER ENTERPRISE FUND Expenditures		\$ 43,083.34	\$ 1,100.63	\$ 517,000.00	\$ 405,728.85	\$ 111,271.15
SEWER ENTERPRISE FUND Excess of Revenues Over	\$	6,145.82	\$ 537.98	\$ 73,750.00	\$ 175,950.27	(102,200.27)

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

For the Fiscal Period 2025-11 Ending August 31, 2025

Account Number		Current Budget		Current Actual		Annual Budget		YTD Actual		Remaining Budget Amount
Total Revenues	\$	49,229.16	\$	1,638.61	\$	590,750.00	\$	581,679.12	\$	9,070.88
Total Expenditures	\$	43,083.34	\$	1,100.63	\$	517,000.00	\$	405,728.85	\$	111,271.15
Total Excess of Revenues Over Expenditures	\$	6,145.82	\$	537.98	\$	73,750.00	\$	175,950.27	\$	(102,200.27)