



General Fund

Town of South Palm Beach

Balance Sheet

For GENERAL FUND (001)

March 31, 2024

Assets

001.00.101.00101	CASH - POOLED	518,000.52
001.00.101.00102	CASH - HEALTH INSURANCE	6,041.02
001.00.102.00102	CASH ON HAND	600.00
001.00.101.00103	CASH - MONEY MARKET	2,007,171.55
001.00.115.00115	ACCOUNTS RECEIVABLE	3,820.44
001.00.151.00151	INVESTMENTS - STATE BOARD OF ADMIN	59.84
001.00.151.00152	INVESTMENTS - FL TRUST	3,230,696.96
001.00.155.00155	PREPAID ITEMS	840.00
Total		<u>5,767,230.33</u>
Total Assets		<u>\$ 5,767,230.33</u>

Liabilities and Fund Balance

001.00.202.00202	ACCOUNTS PAYABLE	(1,150.00)
001.00.216.00216	ACCRUED WAGES PAYABLE	.02
001.00.224.00224	UNAVAILABLE REVENUE	3,820.44
Total		<u>2,670.46</u>
Total Liabilities		<u>2,670.46</u>
001.00.281.00265	FB - RESTRICTED ICE CREAM SOCIAL	9,520.00
001.00.271.00271	FB - UNASSIGNED	4,627,988.28
001.00.280.00280	FB - NON SPENDABLE	15,239.27
Total		<u>4,652,747.55</u>
	Excess of Revenue Over Expenditures	1,111,812.32
Total Fund Balances		<u>5,764,559.87</u>
Total Liabilities and Fund Balances		<u>\$ 5,767,230.33</u>

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

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For the Fiscal Period 2024-6 Ending March 31, 2024

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
GENERAL FUND					
Revenues					
001.00.311.00300 AD VALOREM TAXES	161,514.67	44,639.14	1,938,176.00	1,658,637.92	279,538.08
001.00.312.00410 1st LOCAL OPTION GAS TAX	583.33	506.11	7,000.00	2,077.97	4,922.03
001.00.312.00430 2nd LOCAL OPTION GAS TAX	287.50	243.36	3,450.00	968.27	2,481.73
001.00.314.00100 UTILITY TAXES - ELECTRICITY	12,500.00	15,211.36	150,000.00	83,905.86	66,094.14
001.00.314.00300 UTILITY TAXES - WATER	3,750.00	3,584.06	45,000.00	17,412.69	27,587.31
001.00.314.00400 UTILITY TAXES - GAS	383.33	462.79	4,600.00	1,955.92	2,644.08
001.00.315.00300 COMMUNICATIONS SERVICE TA	6,916.67	7,045.75	83,000.00	27,918.42	55,081.58
001.00.316.00000 BUSINESS TAX RECEIPTS	0.00	4.00	0.00	1,412.00	0.00
001.00.323.00100 FRANCHISE FEES - ELECTRIC	9,166.67	9,636.94	110,000.00	32,912.51	77,087.49
001.00.323.00400 FRANCHISE FEES - GAS	2,500.00	0.00	30,000.00	1,990.60	28,009.40
001.00.323.00700 FRANCHISE FEES - SOLID WAST	750.00	0.00	9,000.00	4,109.22	4,890.78
001.00.335.00301 HALF CENT SALES TAX	12,500.00	12,372.81	150,000.00	51,761.42	98,238.58
001.00.335.00302 STATE REVENUE SHARING	3,333.33	4,213.28	40,000.00	25,279.70	14,720.30
001.00.338.00200 SHARED COUNTY BUSINESS TA	533.33	206.58	6,400.00	7,787.25	(1,387.25)
001.00.347.00300 CULTURE & RECREATION	916.67	1,090.00	11,000.00	4,029.00	6,971.00
001.00.351.00300 FINES & FORFEITURES	166.67	88.72	2,000.00	380.92	1,619.08
001.00.360.00300 MISCELLANEOUS INCOME	2,083.33	1,441.20	25,000.00	17,513.80	7,486.20
001.00.361.00300 INTEREST AND OTHER EARNING	500.00	21,093.29	6,000.00	94,533.67	(88,533.67)
001.00.369.00000 CASH OVER AND SHORT	0.00	0.00	0.00	0.51	0.00
001.00.381.00300 INTERFUND TRANSFERS IN	6,666.67	0.00	80,000.00	80,000.00	0.00
Total Revenues	225,052.17	121,839.39	2,700,626.00	2,114,587.65	586,038.35
Expenditures					
001.01.511.11000 PAYROLL	3,400.00	2,500.00	40,800.00	15,900.00	24,900.00
001.01.511.21000 FICA TAXES	260.08	191.25	3,121.00	1,216.35	1,904.65
001.01.511.31000 PROFESSIONAL SERVICES	4,583.33	0.00	55,000.00	3,240.00	51,760.00
001.01.511.40000 TRAVEL & PER DIEM	1,570.00	0.00	18,840.00	4,005.62	14,834.38
001.01.511.41000 COMMUNICATIONS	50.00	50.00	600.00	250.00	350.00
001.01.511.51000 OFFICE SUPPLIES	83.33	0.00	1,000.00	0.00	1,000.00
001.01.511.52000 OPERATING SUPPLIES	50.00	0.00	600.00	1,425.01	(825.01)
001.01.511.54000 EDUCATION, DUES, & SUBSCRIP	692.08	282.54	8,305.00	7,261.10	1,043.90
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	9,327.50	106,600.00	51,434.50	55,165.50
001.02.512.21000 FICA TAXES	679.58	713.54	8,155.00	3,934.69	4,220.31
001.02.512.23000 LIFE & HEALTH INSURANCE	0.00	108.50	0.00	284.80	0.00
001.02.512.24000 WORKER'S COMPENSATION	26.25	155.00	315.00	312.80	2.20
001.02.512.40000 TRAVEL & PER DIEM	300.00	0.00	3,600.00	487.01	3,112.99
001.02.512.41000 COMMUNICATIONS	10.00	10.00	120.00	50.00	70.00
001.02.512.51000 OFFICE SUPPLIES	20.83	0.00	250.00	80.11	169.89
001.02.512.54000 EDUCATION, DUES & SUBSCRIP	290.00	0.00	3,480.00	550.00	2,930.00
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	6,001.17	5,751.13	72,014.00	36,350.49	35,663.51
001.03.513.13000 SALARIES - PART TIME	581.83	0.00	6,982.00	690.00	6,292.00
001.03.513.21000 FICA TAXES	503.67	436.13	6,044.00	2,598.78	3,445.22
001.03.513.22000 RETIREMENT CONTRIBUTIONS	2,210.33	1,985.29	26,524.00	12,764.80	13,759.20
001.03.513.23000 LIFE & HEALTH INSURANCE	1,208.33	1,928.89	14,500.00	14,465.10	34.90

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

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For the Fiscal Period 2024-6 Ending March 31, 2024

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
001.03.513.24000 WORKER'S COMPENSATION	14.58	155.00	175.00	314.42	(139.42)
001.03.513.31000 PROFESSIONAL FEES	2,500.00	1,050.00	30,000.00	5,250.00	24,750.00
001.03.513.32000 ACCOUNTING & AUDITING	5,000.00	8,920.64	60,000.00	33,540.26	26,459.74
001.03.513.40000 TRAVEL & PER DIEM	166.67	0.00	2,000.00	0.00	2,000.00
001.03.513.41000 COMMUNICATIONS & POSTAGE	2,150.25	1,043.59	25,803.00	9,616.11	16,186.89
001.03.513.43000 UTILITIES	2,010.58	899.00	24,127.00	9,832.92	14,294.08
001.03.513.44000 RENTALS & LEASES	504.17	0.00	6,050.00	2,180.14	3,869.86
001.03.513.45000 PROPERTY & LIABILITY INSURA	3,841.83	10,728.00	46,102.00	32,981.50	13,120.50
001.03.513.46000 REPAIRS & MAINTENANCE	1,125.00	75.00	13,500.00	5,860.47	7,639.53
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	0.00	7,850.00	713.22	7,136.78
001.03.513.51000 OFFICE SUPPLIES	625.00	0.00	7,500.00	933.28	6,566.72
001.03.513.54000 SUBSCRIPTIONS & MEMBERSHI	335.42	0.00	4,025.00	12,474.70	(8,449.70)
001.03.513.55000 CONTINGENCIES	416.67	0.00	5,000.00	0.00	5,000.00
001.04.521.31000 PROFESSIONAL SERVICES	92,828.75	92,828.75	1,113,945.00	649,801.25	464,143.75
001.05.539.13000 SALARIES - PART TIME	1,575.00	2,007.00	18,900.00	9,531.00	9,369.00
001.05.539.21000 FICA TAXES	120.50	153.53	1,446.00	729.12	716.88
001.05.539.22001 RETIREMENT CONTRIBUTIONS	213.75	0.00	2,565.00	0.00	2,565.00
001.05.539.24000 WORKER'S COMPENSATION	118.75	0.00	1,425.00	0.00	1,425.00
001.05.539.31000 PROFESSIONAL SERVICES	500.00	0.00	6,000.00	729.42	5,270.58
001.05.539.34000 CONTRACTUAL SERVICES	0.00	0.00	0.00	1,823.25	0.00
001.05.539.43000 UTILITIES	137.50	0.00	1,650.00	685.16	964.84
001.05.539.45000 PROPERTY & LIABILITY INSURA	88.75	332.50	1,065.00	665.00	400.00
001.05.539.46000 REPAIRS AND MAINTENANCE	2,162.50	3,300.00	25,950.00	14,740.94	11,209.06
001.05.539.52000 OPERATING SUPPLIES	666.67	996.85	8,000.00	2,383.00	5,617.00
001.05.539.55000 CONTINGENCIES	416.67	0.00	5,000.00	0.00	5,000.00
001.06.570.13000 SALARIES - PART TIME	1,163.58	0.00	13,963.00	7,326.00	6,637.00
001.06.570.21000 FICA TAXES	89.00	0.00	1,068.00	560.45	507.55
001.06.570.22000 RETIREMENT CONTRIBUTIONS	157.92	0.00	1,895.00	785.17	1,109.83
001.06.570.24000 WORKER'S COMPENSATION	6.25	0.00	75.00	37.57	37.43
001.06.570.34000 CONTRACTUAL SERVICES	1,291.67	425.00	15,500.00	2,775.00	12,725.00
001.06.570.42000 POSTAGE	41.67	0.00	500.00	0.00	500.00
001.06.570.48000 CULTURAL ACTIVITIES	1,758.33	0.00	21,100.00	2,170.67	18,929.33
001.06.570.52000 OPERATING SUPPLIES	166.67	0.00	2,000.00	0.00	2,000.00
001.06.570.55000 CONTINGENCIES	416.67	0.00	5,000.00	0.00	5,000.00
001.07.514.31000 LEGAL COUNSEL	4,583.33	10,682.00	55,000.00	33,628.25	21,371.75
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	3,405.90	4,094.10
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	0.00	60,000.00
Total Expenditures	(172,560.74)	(157,036.63)	(2,070,729.00)	(1,002,775.33)	(1,067,953.67)
Total GENERAL FUND	52,491.43	(35,197.24)	629,897.00	1,111,812.32	(481,915.32)

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

For the Fiscal Period 2024-6 Ending March 31, 2024

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Revenues					
001.00.311.00300 AD VALOREM TAXES	161,514.67	44,639.14	1,938,176.00	1,658,637.92	279,538.08
001.00.312.00410 1st LOCAL OPTION GAS TAX	583.33	506.11	7,000.00	2,077.97	4,922.03
001.00.312.00430 2nd LOCAL OPTION GAS TAX	287.50	243.36	3,450.00	968.27	2,481.73
001.00.314.00100 UTILITY TAXES - ELECTRICITY	12,500.00	15,211.36	150,000.00	83,905.86	66,094.14
001.00.314.00300 UTILITY TAXES - WATER	3,750.00	3,584.06	45,000.00	17,412.69	27,587.31
001.00.314.00400 UTILITY TAXES - GAS	383.33	462.79	4,600.00	1,955.92	2,644.08
001.00.315.00300 COMMUNICATIONS SERVICE TA	6,916.67	7,045.75	83,000.00	27,918.42	55,081.58
001.00.316.00000 BUSINESS TAX RECEIPTS	0.00	4.00	0.00	1,412.00	0.00
001.00.323.00100 FRANCHISE FEES - ELECTRIC	9,166.67	9,636.94	110,000.00	32,912.51	77,087.49
001.00.323.00400 FRANCHISE FEES - GAS	2,500.00	0.00	30,000.00	1,990.60	28,009.40
001.00.323.00700 FRANCHISE FEES - SOLID WAST	750.00	0.00	9,000.00	4,109.22	4,890.78
001.00.335.00301 HALF CENT SALES TAX	12,500.00	12,372.81	150,000.00	51,761.42	98,238.58
001.00.335.00302 STATE REVENUE SHARING	3,333.33	4,213.28	40,000.00	25,279.70	14,720.30
001.00.338.00200 SHARED COUNTY BUSINESS TA	533.33	206.58	6,400.00	7,787.25	(1,387.25)
001.00.347.00300 CULTURE & RECREATION	916.67	1,090.00	11,000.00	4,029.00	6,971.00
001.00.351.00300 FINES & FORFEITURES	166.67	88.72	2,000.00	380.92	1,619.08
001.00.360.00300 MISCELLANEOUS INCOME	2,083.33	1,441.20	25,000.00	17,513.80	7,486.20
001.00.361.00300 INTEREST AND OTHER EARNING	500.00	21,093.29	6,000.00	94,533.67	(88,533.67)
001.00.369.00000 CASH OVER AND SHORT	0.00	0.00	0.00	0.51	0.00
001.00.381.00300 INTERFUND TRANSFERS IN	6,666.67	0.00	80,000.00	80,000.00	0.00
Total Revenues	225,052.17	121,839.39	2,700,626.00	2,114,587.65	586,038.35
Total	225,052.17	121,839.39	2,700,626.00	2,114,587.65	586,038.35

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

For the Fiscal Period 2024-6 Ending March 31, 2024

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
LEGISLATIVE					
Expenditures					
001.01.511.11000 PAYROLL	3,400.00	2,500.00	40,800.00	15,900.00	24,900.00
001.01.511.21000 FICA TAXES	260.08	191.25	3,121.00	1,216.35	1,904.65
001.01.511.31000 PROFESSIONAL SERVICES	4,583.33	0.00	55,000.00	3,240.00	51,760.00
001.01.511.40000 TRAVEL & PER DIEM	1,570.00	0.00	18,840.00	4,005.62	14,834.38
001.01.511.41000 COMMUNICATIONS	50.00	50.00	600.00	250.00	350.00
001.01.511.51000 OFFICE SUPPLIES	83.33	0.00	1,000.00	0.00	1,000.00
001.01.511.52000 OPERATING SUPPLIES	50.00	0.00	600.00	1,425.01	(825.01)
001.01.511.54000 EDUCATION, DUES, & SUBSCRIP	692.08	282.54	8,305.00	7,261.10	1,043.90
001.01.511.55000 CONTINGENCIES	416.67	0.00	5,000.00	0.00	5,000.00
Total Expenditures	(11,105.49)	(3,023.79)	(133,266.00)	(33,298.08)	(99,967.92)
Total LEGISLATIVE	(11,105.49)	(3,023.79)	(133,266.00)	(33,298.08)	(99,967.92)

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

For the Fiscal Period 2024-6 Ending March 31, 2024

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	9,327.50	106,600.00	51,434.50	55,165.50
001.02.512.21000 FICA TAXES	679.58	713.54	8,155.00	3,934.69	4,220.31
001.02.512.23000 LIFE & HEALTH INSURANCE	0.00	108.50	0.00	284.80	0.00
001.02.512.24000 WORKER'S COMPENSATION	26.25	155.00	315.00	312.80	2.20
001.02.512.40000 TRAVEL & PER DIEM	300.00	0.00	3,600.00	487.01	3,112.99
001.02.512.41000 COMMUNICATIONS	10.00	10.00	120.00	50.00	70.00
001.02.512.51000 OFFICE SUPPLIES	20.83	0.00	250.00	80.11	169.89
001.02.512.54000 EDUCATION, DUES & SUBSCRIP	290.00	0.00	3,480.00	550.00	2,930.00
001.02.512.55000 CONTINGENCIES	4,583.33	0.00	55,000.00	0.00	55,000.00
Total Expenditures	(14,793.32)	(10,314.54)	(177,520.00)	(57,133.91)	(120,386.09)
Total EXECUTIVE	(14,793.32)	(10,314.54)	(177,520.00)	(57,133.91)	(120,386.09)

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

For the Fiscal Period 2024-6 Ending March 31, 2024

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
ADMINISTRATIVE & FINANCE					
Expenditures					
001.03.513.12000 SALARIES - FULL TIME	6,001.17	5,751.13	72,014.00	36,350.49	35,663.51
001.03.513.13000 SALARIES - PART TIME	581.83	0.00	6,982.00	690.00	6,292.00
001.03.513.21000 FICA TAXES	503.67	436.13	6,044.00	2,598.78	3,445.22
001.03.513.22000 RETIREMENT CONTRIBUTIONS	2,210.33	1,985.29	26,524.00	12,764.80	13,759.20
001.03.513.23000 LIFE & HEALTH INSURANCE	1,208.33	1,928.89	14,500.00	14,465.10	34.90
001.03.513.24000 WORKER'S COMPENSATION	14.58	155.00	175.00	314.42	(139.42)
001.03.513.31000 PROFESSIONAL FEES	2,500.00	1,050.00	30,000.00	5,250.00	24,750.00
001.03.513.32000 ACCOUNTING & AUDITING	5,000.00	8,920.64	60,000.00	33,540.26	26,459.74
001.03.513.40000 TRAVEL & PER DIEM	166.67	0.00	2,000.00	0.00	2,000.00
001.03.513.41000 COMMUNICATIONS & POSTAGE	2,150.25	1,043.59	25,803.00	9,616.11	16,186.89
001.03.513.43000 UTILITIES	2,010.58	899.00	24,127.00	9,832.92	14,294.08
001.03.513.44000 RENTALS & LEASES	504.17	0.00	6,050.00	2,180.14	3,869.86
001.03.513.45000 PROPERTY & LIABILITY INSURA	3,841.83	10,728.00	46,102.00	32,981.50	13,120.50
001.03.513.46000 REPAIRS & MAINTENANCE	1,125.00	75.00	13,500.00	5,860.47	7,639.53
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	0.00	7,850.00	713.22	7,136.78
001.03.513.51000 OFFICE SUPPLIES	625.00	0.00	7,500.00	933.28	6,566.72
001.03.513.54000 SUBSCRIPTIONS & MEMBERSHI	335.42	0.00	4,025.00	12,474.70	(8,449.70)
001.03.513.55000 CONTINGENCIES	416.67	0.00	5,000.00	0.00	5,000.00
Total Expenditures	(30,033.00)	(32,972.67)	(360,396.00)	(180,566.19)	(179,829.81)
Total ADMINISTRATIVE & FINANCE	(30,033.00)	(32,972.67)	(360,396.00)	(180,566.19)	(179,829.81)

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

For the Fiscal Period 2024-6 Ending March 31, 2024

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
PUBLIC SAFETY					
Expenditures					
001.04.521.31000 PROFESSIONAL SERVICES	92,828.75	92,828.75	1,113,945.00	649,801.25	464,143.75
Total Expenditures	(92,828.75)	(92,828.75)	(1,113,945.00)	(649,801.25)	(464,143.75)
Total PUBLIC SAFETY	(92,828.75)	(92,828.75)	(1,113,945.00)	(649,801.25)	(464,143.75)

Town of South Palm Beach
Statement of Revenue and Expenditures
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For the Fiscal Period 2024-6 Ending March 31, 2024

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
PUBLIC WORKS					
Expenditures					
001.05.539.13000 SALARIES - PART TIME	1,575.00	2,007.00	18,900.00	9,531.00	9,369.00
001.05.539.21000 FICA TAXES	120.50	153.53	1,446.00	729.12	716.88
001.05.539.22001 RETIREMENT CONTRIBUTIONS	213.75	0.00	2,565.00	0.00	2,565.00
001.05.539.24000 WORKER'S COMPENSATION	118.75	0.00	1,425.00	0.00	1,425.00
001.05.539.31000 PROFESSIONAL SERVICES	500.00	0.00	6,000.00	729.42	5,270.58
001.05.539.34000 CONTRACTUAL SERVICES	0.00	0.00	0.00	1,823.25	0.00
001.05.539.43000 UTILITIES	137.50	0.00	1,650.00	685.16	964.84
001.05.539.45000 PROPERTY & LIABILITY INSURA	88.75	332.50	1,065.00	665.00	400.00
001.05.539.46000 REPAIRS AND MAINTENANCE	2,162.50	3,300.00	25,950.00	14,740.94	11,209.06
001.05.539.52000 OPERATING SUPPLIES	666.67	996.85	8,000.00	2,383.00	5,617.00
001.05.539.55000 CONTINGENCIES	416.67	0.00	5,000.00	0.00	5,000.00
Total Expenditures	(6,000.09)	(6,789.88)	(72,001.00)	(31,286.89)	(40,714.11)
Total PUBLIC WORKS	(6,000.09)	(6,789.88)	(72,001.00)	(31,286.89)	(40,714.11)

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

For the Fiscal Period 2024-6 Ending March 31, 2024

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
CULTURE & RECREATION					
Expenditures					
001.06.570.13000 SALARIES - PART TIME	1,163.58	0.00	13,963.00	7,326.00	6,637.00
001.06.570.21000 FICA TAXES	89.00	0.00	1,068.00	560.45	507.55
001.06.570.22000 RETIREMENT CONTRIBUTIONS	157.92	0.00	1,895.00	785.17	1,109.83
001.06.570.24000 WORKER'S COMPENSATION	6.25	0.00	75.00	37.57	37.43
001.06.570.34000 CONTRACTUAL SERVICES	1,291.67	425.00	15,500.00	2,775.00	12,725.00
001.06.570.42000 POSTAGE	41.67	0.00	500.00	0.00	500.00
001.06.570.48000 CULTURAL ACTIVITIES	1,758.33	0.00	21,100.00	2,170.67	18,929.33
001.06.570.52000 OPERATING SUPPLIES	166.67	0.00	2,000.00	0.00	2,000.00
001.06.570.55000 CONTINGENCIES	416.67	0.00	5,000.00	0.00	5,000.00
Total Expenditures	(5,091.76)	(425.00)	(61,101.00)	(13,654.86)	(47,446.14)
Total CULTURE & RECREATION	(5,091.76)	(425.00)	(61,101.00)	(13,654.86)	(47,446.14)

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

For the Fiscal Period 2024-6 Ending March 31, 2024

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
LEGAL					
Expenditures					
001.07.514.31000 LEGAL COUNSEL	4,583.33	10,682.00	55,000.00	33,628.25	21,371.75
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	3,405.90	4,094.10
001.07.514.55000 CONTINGENCY	2,083.33	0.00	25,000.00	0.00	25,000.00
Total Expenditures	(7,708.33)	(10,682.00)	(92,500.00)	(37,034.15)	(55,465.85)
Total LEGAL	(7,708.33)	(10,682.00)	(92,500.00)	(37,034.15)	(55,465.85)

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

For the Fiscal Period 2024-6 Ending March 31, 2024

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	0.00	60,000.00
Total Expenditures	(5,000.00)	0.00	(60,000.00)	0.00	(60,000.00)
Total CAPITAL OUTLAY	(5,000.00)	0.00	(60,000.00)	0.00	(60,000.00)



Building Fund

Town of South Palm Beach
Balance Sheet

For BUILDING ACTIVITIES (101)
March 31, 2024

Assets

101.00.101.00101	CASH - POOLED		366,019.13
101.00.101.00103	CASH - MONEY MARKET		1,005,103.14
	Total		1,371,122.27
	Total Assets	\$	1,371,122.27

Liabilities and Fund Balance

	Total		.00
	Total Liabilities		.00

101.00.281.00281	FUND BALANCE - RESTRICTED	\$	1,311,459.56
	Total		1,311,459.56
	Excess of Revenue Over Expenditures		59,662.71
	Total Fund Balances		1,371,122.27
	Total Liabilities and Fund Balances	\$	1,371,122.27

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

For the Fiscal Period 2024-6 Ending March 31, 2024

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
BUILDING ACTIVITIES					
Revenues					
101.00.322.00300 BUILDING PERMITS	19,583.33	19,723.87	235,000.00	148,652.43	86,347.57
101.00.361.00300 INTEREST INCOME	25.00	4,138.80	300.00	5,103.14	(4,803.14)
Total Revenues	19,608.33	23,862.67	235,300.00	153,755.57	81,544.43
Expenditures					
101.01.524.12000 SALARIES - FULL TIME	5,945.83	4,616.00	71,350.00	27,054.45	44,295.55
101.01.524.13000 SALARIES - PART TIME	810.50	2,235.50	9,726.00	7,717.45	2,008.55
101.01.524.21000 FICA TAXES	516.83	524.16	6,202.00	2,870.03	3,331.97
101.01.524.22000 RETIREMENT CONTRIBUTIONS	916.83	0.00	11,002.00	0.00	11,002.00
101.01.524.23000 HEALTH/DENTAL INSURANCE	1,745.83	670.75	20,950.00	6,146.25	14,803.75
101.01.524.24000 WORKER'S COMPENSATION	18.33	155.00	220.00	265.21	(45.21)
101.01.524.31000 PROFESSIONAL SERVICES	6,250.00	7,819.10	75,000.00	41,169.70	33,830.30
101.01.524.40000 TRAVEL & PERDIEM	41.67	0.00	500.00	0.00	500.00
101.01.524.47000 DOCUMENT SCANNING/PRINTIN	1,250.00	0.00	15,000.00	1,306.25	13,693.75
101.01.524.52000 OPERATING SUPPLIES	0.00	90.00	0.00	1,827.95	0.00
101.01.524.54000 MEMBERSHIPS & SUBSCRIPTIO	1,041.67	906.36	12,500.00	4,918.16	7,581.84
101.01.524.64000 EQUIPMENT	75.00	0.00	900.00	817.41	82.59
Total Expenditures	(18,612.49)	(17,016.87)	(223,350.00)	(94,092.86)	(129,257.14)
Total BUILDING ACTIVITIES	995.84	6,845.80	11,950.00	59,662.71	(47,712.71)



Capital Projects Fund

Town of South Palm Beach

Balance Sheet

For CAPITAL PROJECTS FUND (310)

March 31, 2024

Assets

310.00.101.00101	CASH - SUNTRUST	576,633.42
310.00.101.00103	CASH- POOLED	81,005.79
310.00.101.00104	CASH - MONEY MARKET	1,002,068.40
	Total	<u>1,659,707.61</u>
	Total Assets	<u>\$ 1,659,707.61</u>

Liabilities and Fund Balance

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

310.00.281.00281	FB RESTRICTED - INFRASTRUCTURE SURTAX	138,594.00
310.00.281.00282	FB RESTRICTED - ARPA	736,255.00
310.00.282.00282	FB COMMITTED - BEACH PROJECT	734,640.01
	Total	<u>1,609,489.01</u>
	Excess of Revenue Over Expenditures	50,218.60
	Total Fund Balances	<u>1,659,707.61</u>
	Total Liabilities and Fund Balances	<u>\$ 1,659,707.61</u>

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

For the Fiscal Period 2024-6 Ending March 31, 2024

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
CAPITAL PROJECTS FUND					
Revenues					
310.00.312.00600 DISCRETIONARY SALES SURTA	12,122.42	10,369.77	145,469.00	48,150.20	97,318.80
310.00.361.00100 INTEREST INCOME	0.00	2,068.40	0.00	2,068.40	0.00
Total Revenues	12,122.42	12,438.17	145,469.00	50,218.60	95,250.40
Expenditures					
310.00.511.31000 TOWN HALL - ARCHITEC DESIGN	11,898.00	0.00	142,776.00	0.00	142,776.00
310.00.537.31010 DUNES RESTORATION PROJECT	53,622.00	0.00	643,464.00	0.00	643,464.00
Total Expenditures	(65,520.00)	0.00	(786,240.00)	0.00	(786,240.00)
Total CAPITAL PROJECTS FUND	(53,397.58)	12,438.17	(640,771.00)	50,218.60	(690,989.60)



Sewer Fund

Town of South Palm Beach
Balance Sheet

For SEWER ENTERPRISE FUND (401)
March 31, 2024

Assets

401.00.101.00101	CASH - SUNTRUST	455,030.30
401.00.101.00103	CASH - POOLED	84,416.78
401.00.101.00104	CASH - MONEY MARKET	250,517.10
401.00.115.00115	ACCOUNTS RECEIVABLE	3,394.80
401.00.151.00151	INVESTMENTS - STATE BOARD OF ADMIN	29.55
401.00.151.00152	INVESTMENTS - FL TRUST	1,013,980.41
401.00.164.00164	SEWER SYSTEM	1,493,610.80
401.00.165.00165	ACCUM DEPRECIATION - SEWER SYSTEM	(1,052,023.38)
401.00.166.00166	EQUIPMENT & FURNITURE	130,637.22
401.00.167.00167	ACCUM DEPRECIATION - EQUIP & FURN	(68,897.24)
	Total	2,310,696.34
	Total Assets	\$ 2,310,696.34

Liabilities and Fund Balance

Total	.00
Total Liabilities	.00

401.00.275.00275	NET INVESTMENT IN CAPITAL ASSETS	503,327.40
401.00.276.00276	NET POSITION	1,711,123.52
	Total	2,214,450.92
	Excess of Revenue Over Expenditures	96,245.42
	Total Fund Balances	2,310,696.34
	Total Liabilities and Fund Balances	\$ 2,310,696.34

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

For the Fiscal Period 2024-6 Ending March 31, 2024

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
SEWER ENTERPRISE FUND					
Revenues					
401.00.343.00500 SEWER CHARGES	44,208.33	0.00	530,500.00	264,801.60	265,698.40
401.00.360.00100 MISCELLANEOUS INCOME	1,768.33	0.00	21,220.00	773.31	20,446.69
401.00.361.00100 INTEREST INCOME	0.00	517.78	0.00	517.92	0.00
401.00.361.00400 NET INCREASE (DECREASE) FAI	0.00	5,126.66	0.00	32,957.11	0.00
Total Revenues	45,976.66	5,644.44	551,720.00	299,049.94	252,670.06
Expenditures					
401.09.535.31000 PROFESSIONAL SERVICES	416.67	0.00	5,000.00	0.00	5,000.00
401.09.535.32000 ACCOUNTING & AUDITING	559.42	2,750.00	6,713.00	5,979.15	733.85
401.09.535.34000 DISPOSAL CHARGES	18,333.33	0.00	220,000.00	100,511.12	119,488.88
401.09.535.43000 UTILITIES	625.00	23.90	7,500.00	3,463.09	4,036.91
401.09.535.45000 PROPERTY & LIABILITY INSURA	500.00	0.00	6,000.00	0.00	6,000.00
401.09.535.46000 REPAIRS & MAINTENANCE	4,583.33	84.00	55,000.00	11,076.28	43,923.72
401.09.535.52000 OPERATING SUPPLIES	83.33	0.00	1,000.00	1,774.88	(774.88)
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 Expenditures	(35,934.42)	(2,857.90)	(431,213.00)	(202,804.52)	(228,408.48)
Total SEWER ENTERPRISE FUND	10,042.24	2,786.54	120,507.00	96,245.42	24,261.58