October 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 acount 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)

October 31, 2025

Assets

001.00.101.00101		CASH - TRUIST CHECKING POOLED	1,336,913.88
001.00.101.00102		CASH - TRUIST CHECKING HEALTH INSURANCE	4,305.42
001.00.101.00103		CASH - TRUIST MONEY RATE SAVINGS POOLED	2,112,428.99
001.00.115.00115		ACCOUNTS RECEIVABLE	14,032.76
001.00.151.00152		INVESTMENTS - FL TRUST	3,472,164.26
	Total		6,939,845.31
	Total Assets		$ 6,939,845.31

Liabilities and Fund Balance

001.00.216.00216		ACCRUED WAGES PAYABLE	(42.34)
	Total		(42.34)
	Total Liabilties		(42.34)
001.00.281.00265		FB - RESTRICTED ICE CREAM SOCIAL	6,651.68
001.00.271.00270		FB - ASSIGNED NEXT YEAR BUDGET	2,135,197.00
001.00.271.00271		FB - UNASSIGNED	5,019,605.83
001.00.280.00280		FB - NON SPENDABLE	26,097.54
	Total		7,187,552.05
		Excess of Revenue Over Expenditures	(247,664.40)
	Total Fund Balances		6,939,887.65
	Total Liabilities and Fund Balances		$ 6,939,845.31

Town of South Palm Beach
Statement of Revenue and Expenditures
Revised Budget
For GENERAL FUND (001)
For the Fiscal Period 2026-1 Ending October 31, 2025

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Revenues						
001.00.311.00300	AD VALOREM TAXES	$ 175,758.00	$ 0.00	$ 2,109,096.00	$ 0.00	$ 2,109,096.00
001.00.312.00410	1st LOCAL OPTION GAS TAX	633.33	0.00	7,600.00	0.00	$ 7,600.00
001.00.312.00430	2nd LOCAL OPTION GAS TAX	237.50	0.00	2,850.00	0.00	$ 2,850.00
001.00.314.00100	UTILITY TAXES - ELECTRICITY	12,583.33	0.00	151,000.00	0.00	$ 151,000.00
001.00.314.00300	UTILITY TAXES - WATER	3,750.00	3,948.84	45,000.00	3,948.84	$ 41,051.16
001.00.314.00400	UTILITY TAXES - GAS	300.00	132.70	3,600.00	132.70	$ 3,467.30
001.00.315.00300	COMMUNICATIONS SERVICE T	6,583.33	0.00	79,000.00	0.00	$ 79,000.00
001.00.316.00000	BUSINESS TAX RECEIPTS	158.33	1,850.00	1,900.00	1,850.00	$ 50.00
001.00.323.00100	FRANCHISE FEES - ELECTRIC	11,300.00	0.00	135,600.00	0.00	$ 135,600.00
001.00.323.00400	FRANCHISE FEES - GAS	666.67	0.00	8,000.00	0.00	$ 8,000.00
001.00.323.00700	FRANCHISE FEES - SOLID WA	700.00	2,289.49	8,400.00	2,289.49	$ 6,110.51
001.00.335.00301	HALF CENT SALES TAX	12,500.00	0.00	150,000.00	0.00	$ 150,000.00
001.00.335.00302	STATE REVENUE SHARING	3,333.33	4,174.06	40,000.00	4,174.06	$ 35,825.94
001.00.338.00200	SHARED COUNTY BUSINESS T	375.00	4,538.03	4,500.00	4,538.03	$ (38.03)
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	169.16	3,000.00	169.16	$ 2,830.84
001.00.360.00300	MISCELLANEOUS INCOME	2,500.00	6,482.62	30,000.00	6,482.62	$ 23,517.38
001.00.361.00300	INTEREST AND OTHER EARNI	13,333.33	4,333.97	160,000.00	4,333.97	$ 155,666.03
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	0.00	$ 80,000.00
Total GENERAL FUND Revenues		**$ 263,253.82**	**$ 27,918.87**	**$ 3,159,046.00**	**$ 27,918.87**	**$ 3,131,127.13**
Expenditures						
001.01.511.11000	PAYROLL	$ 3,400.00	$ 3,400.00	$ 40,800.00	$ 3,400.00	$ 37,400.00
001.01.511.21000	FICA TAXES	260.08	260.10	3,121.00	260.10	$ 2,860.90
001.01.511.31000	PROFESSIONAL SERVICES	5,000.00	0.00	60,000.00	0.00	$ 60,000.00
001.01.511.40000	TRAVEL & PER DIEM	1,653.33	85.41	19,840.00	85.41	$ 19,754.59
001.01.511.41000	COMMUNICATIONS	83.33	50.00	1,000.00	50.00	$ 950.00
001.01.511.51000	OFFICE SUPPLIES	141.67	0.00	1,700.00	0.00	$ 1,700.00
001.01.511.52000	OPERATING SUPPLIES	208.33	0.00	2,500.00	0.00	$ 2,500.00
001.01.511.54000	EDUCATION, DUES, & SUBSCR	791.67	4,252.00	9,500.00	4,252.00	$ 5,248.00
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	9,000.00	117,000.00	9,000.00	$ 108,000.00
001.02.512.12000	SALARIES - EXECUTIVE ASSIS	1,666.67	1,579.79	20,000.00	1,579.79	$ 18,420.21
001.02.512.21000	FICA TAXES	873.50	809.35	10,482.00	809.35	$ 9,672.65
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	226.44	$ 973.56
001.02.512.40000	TRAVEL & PER DIEM	433.33	0.00	5,200.00	0.00	$ 5,200.00
001.02.512.41000	COMMUNICATIONS	10.00	10.00	120.00	10.00	$ 110.00
001.02.512.51000	OFFICE SUPPLIES	58.33	0.00	700.00	0.00	$ 700.00
001.02.512.54000	EDUCATION, DUES & SUBSCRI	312.50	0.00	3,750.00	0.00	$ 3,750.00
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	6,584.00	83,168.00	6,584.00	$ 76,584.00
001.03.513.13000	SALARIES - ADMIN ASSISTANT	3,333.33	3,159.58	40,000.00	3,159.58	$ 36,840.42
001.03.513.21000	FICA TAXES	785.17	741.56	9,422.00	741.56	$ 8,680.44
001.03.513.22000	RETIREMENT CONTRIBUTION	2,492.42	0.00	29,909.00	0.00	$ 29,909.00

Town of South Palm Beach
Statement of Revenue and Expenditures

Revised Budget

For GENERAL FUND (001)

For the Fiscal Period 2026-1 Ending October 31, 2025

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
001.03.513.23000	LIFE & HEALTH INSURANCE	3,046.00	3,305.19	36,552.00	3,305.19	$ 33,246.81
001.03.513.24000	WORKER'S COMPENSATION	91.67	207.57	1,100.00	207.57	$ 892.43
001.03.513.31000	PROFESSIONAL FEES	2,916.67	1,150.00	35,000.00	1,150.00	$ 33,850.00
001.03.513.32000	ACCOUNTING & AUDITING	3,833.33	494.92	46,000.00	494.92	$ 45,505.08
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	5,517.04	25,803.00	5,517.04	$ 20,285.96
001.03.513.43000	UTILITIES	2,010.42	2,174.64	24,125.00	2,174.64	$ 21,950.36
001.03.513.44000	RENTALS & LEASES	504.17	0.00	6,050.00	0.00	$ 6,050.00
001.03.513.45000	PROPERTY & LIABILITY INSUR	3,889.50	13,980.87	46,674.00	13,980.87	$ 32,693.13
001.03.513.46000	REPAIRS & MAINTENANCE	1,125.00	324.00	13,500.00	324.00	$ 13,176.00
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	74.75	7,800.00	74.75	$ 7,725.25
001.03.513.51000	OFFICE SUPPLIES	625.00	0.00	7,500.00	0.00	$ 7,500.00
001.03.513.54000	SUBSCRIPTIONS & MEMBERS	1,000.00	5,714.65	12,000.00	5,714.65	$ 6,285.35
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	195,051.84	1,170,311.00	195,051.84	$ 975,259.16
001.05.539.13000	SALARIES - PART TIME	1,166.67	864.60	14,000.00	864.60	$ 13,135.40
001.05.539.21000	FICA TAXES	89.25	66.14	1,071.00	66.14	$ 1,004.86
001.05.539.24000	WORKER'S COMPENSATION	45.83	103.79	550.00	103.79	$ 446.21
001.05.539.31000	PROFESSIONAL SERVICES	625.00	0.00	7,500.00	0.00	$ 7,500.00
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	0.00	1,650.00	0.00	$ 1,650.00
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	390.07	$ 1,301.93
001.05.539.46000	REPAIRS AND MAINTENANCE	3,666.67	13,383.76	44,000.00	13,383.76	$ 30,616.24
001.05.539.52000	OPERATING SUPPLIES	666.67	0.00	8,000.00	0.00	$ 8,000.00
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	850.00	9,000.00	850.00	$ 8,150.00
001.06.570.42000	POSTAGE	41.67	0.00	500.00	0.00	$ 500.00
001.06.570.48000	CULTURAL ACTIVITIES	1,041.67	200.00	12,500.00	200.00	$ 12,300.00
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	5,000.00	1,151.21	60,000.00	1,151.21	$ 58,848.79
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	420.00	7,500.00	420.00	$ 7,080.00
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
001.09.581.91000	INTERFUND TRANSFERS OUT	250,000.00	0.00	3,000,000.00	0.00	$ 3,000,000.00
Total GENERAL FUND Expenditures		**$ 441,233.03**	**$ 275,583.27**	**$ 5,294,796.00**	**$ 275,583.27**	**$ 5,019,212.73**
GENERAL FUND Excess of Revenues Over Expenditure		**$ (177,979.21)**	**$ (247,664.40)**	**$ (2,135,750.00)**	**$ (247,664.40)**	**$ (1,888,085.60)**

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

For the Fiscal Period 2026-1 Ending October 31, 2025

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Total Revenues	$ 263,253.82	$ 27,918.87	$ 3,159,046.00	$ 27,918.87	$ 3,131,127.13
Total Expenditures	$ 441,233.03	$ 275,583.27	$ 5,294,796.00	$ 275,583.27	$ 5,019,212.73
Total Excess of Revenues Over Expenditures	$ (177,979.21)	$ (247,664.40)	$ (2,135,750.00)	$ (247,664.40)	$ (1,888,085.60)

Revised Budget

For the Fiscal Period 2026-1 Ending October 31, 2025

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Revenues						
001.00.311.00300	AD VALOREM TAXES	175,758.00	0.00	2,109,096.00	0.00	2,109,096.00
001.00.312.00410	1st LOCAL OPTION GAS TAX	633.33	0.00	7,600.00	0.00	7,600.00
001.00.312.00430	2nd LOCAL OPTION GAS TAX	237.50	0.00	2,850.00	0.00	2,850.00
001.00.314.00100	UTILITY TAXES - ELECTRICITY	12,583.33	0.00	151,000.00	0.00	151,000.00
001.00.314.00300	UTILITY TAXES - WATER	3,750.00	3,948.84	45,000.00	3,948.84	41,051.16
001.00.314.00400	UTILITY TAXES - GAS	300.00	132.70	3,600.00	132.70	3,467.30
001.00.315.00300	COMMUNICATIONS SERVICE TA	6,583.33	0.00	79,000.00	0.00	79,000.00
001.00.316.00000	BUSINESS TAX RECEIPTS	158.33	1,850.00	1,900.00	1,850.00	50.00
001.00.323.00100	FRANCHISE FEES - ELECTRIC	11,300.00	0.00	135,600.00	0.00	135,600.00
001.00.323.00400	FRANCHISE FEES - GAS	666.67	0.00	8,000.00	0.00	8,000.00
001.00.323.00700	FRANCHISE FEES - SOLID WAST	700.00	2,289.49	8,400.00	2,289.49	6,110.51
001.00.335.00301	HALF CENT SALES TAX	12,500.00	0.00	150,000.00	0.00	150,000.00
001.00.335.00302	STATE REVENUE SHARING	3,333.33	4,174.06	40,000.00	4,174.06	35,825.94
001.00.338.00200	SHARED COUNTY BUSINESS TA	375.00	4,538.03	4,500.00	4,538.03	(38.03)
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	169.16	3,000.00	169.16	2,830.84
001.00.360.00300	MISCELLANEOUS INCOME	2,500.00	6,482.62	30,000.00	6,482.62	23,517.38
001.00.361.00300	INTEREST AND OTHER EARNING	13,333.33	4,333.97	160,000.00	4,333.97	155,666.03
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	0.00	80,000.00
Total Revenues		**263,253.82**	**27,918.87**	**3,159,046.00**	**27,918.87**	**3,131,127.13**
Total		**263,253.82**	**27,918.87**	**3,159,046.00**	**27,918.87**	**3,131,127.13**

Revised Budget

For the Fiscal Period 2026-1 Ending October 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	3,400.00	37,400.00
001.01.511.21000	FICA TAXES	260.08	260.10	3,121.00	260.10	2,860.90
001.01.511.31000	PROFESSIONAL SERVICES	5,000.00	0.00	60,000.00	0.00	60,000.00
001.01.511.40000	TRAVEL & PER DIEM	1,653.33	85.41	19,840.00	85.41	19,754.59
001.01.511.41000	COMMUNICATIONS	83.33	50.00	1,000.00	50.00	950.00
001.01.511.51000	OFFICE SUPPLIES	141.67	0.00	1,700.00	0.00	1,700.00
001.01.511.52000	OPERATING SUPPLIES	208.33	0.00	2,500.00	0.00	2,500.00
001.01.511.54000	EDUCATION, DUES, & SUBSCRIP	791.67	4,252.00	9,500.00	4,252.00	5,248.00
001.01.511.55000	CONTINGENCIES	416.67	0.00	5,000.00	0.00	5,000.00
Total Expenditures		**(11,955.08)**	**(8,047.51)**	**(143,461.00)**	**(8,047.51)**	**(135,413.49)**
Total LEGISLATIVE		**(11,955.08)**	**(8,047.51)**	**(143,461.00)**	**(8,047.51)**	**(135,413.49)**

Revised Budget

For the Fiscal Period 2026-1 Ending October 31, 2025

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
EXECUTIVE						
Expenditures						
001.02.512.11000	SALARIES - TOWN MANAGER	9,750.00	9,000.00	117,000.00	9,000.00	108,000.00
001.02.512.12000	SALARIES - EXECUTIVE ASSISTA	1,666.67	1,579.79	20,000.00	1,579.79	18,420.21
001.02.512.21000	FICA TAXES	873.50	809.35	10,482.00	809.35	9,672.65
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	226.44	973.56
001.02.512.40000	TRAVEL & PER DIEM	433.33	0.00	5,200.00	0.00	5,200.00
001.02.512.41000	COMMUNICATIONS	10.00	10.00	120.00	10.00	110.00
001.02.512.51000	OFFICE SUPPLIES	58.33	0.00	700.00	0.00	700.00
001.02.512.54000	EDUCATION, DUES & SUBSCRIP	312.50	0.00	3,750.00	0.00	3,750.00
001.02.512.55000	CONTINGENCIES	4,583.33	0.00	55,000.00	0.00	55,000.00
Total Expenditures		**(18,021.49)**	**(11,625.58)**	**(216,258.00)**	**(11,625.58)**	**(204,632.42)**
Total EXECUTIVE		**(18,021.49)**	**(11,625.58)**	**(216,258.00)**	**(11,625.58)**	**(204,632.42)**

Town of South Palm Beach

Statement of Revenue and Expenditures

Revised Budget

For the Fiscal Period 2026-1 Ending October 31, 2025

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
ADMINISTRATIVE & FINANCE						
Expenditures						
001.03.513.12000	SALARIES - TOWN CLERK	6,930.67	6,584.00	83,168.00	6,584.00	76,584.00
001.03.513.13000	SALARIES - ADMIN ASSISTANT	3,333.33	3,159.58	40,000.00	3,159.58	36,840.42
001.03.513.21000	FICA TAXES	785.17	741.56	9,422.00	741.56	8,680.44
001.03.513.22000	RETIREMENT CONTRIBUTIONS	2,492.42	0.00	29,909.00	0.00	29,909.00
001.03.513.23000	LIFE & HEALTH INSURANCE	3,046.00	3,305.19	36,552.00	3,305.19	33,246.81
001.03.513.24000	WORKER'S COMPENSATION	91.67	207.57	1,100.00	207.57	892.43
001.03.513.31000	PROFESSIONAL FEES	2,916.67	1,150.00	35,000.00	1,150.00	33,850.00
001.03.513.32000	ACCOUNTING & AUDITING	3,833.33	494.92	46,000.00	494.92	45,505.08
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	5,517.04	25,803.00	5,517.04	20,285.96
001.03.513.43000	UTILITIES	2,010.42	2,174.64	24,125.00	2,174.64	21,950.36
001.03.513.44000	RENTALS & LEASES	504.17	0.00	6,050.00	0.00	6,050.00
001.03.513.45000	PROPERTY & LIABILITY INSURA	3,889.50	13,980.87	46,674.00	13,980.87	32,693.13
001.03.513.46000	REPAIRS & MAINTENANCE	1,125.00	324.00	13,500.00	324.00	13,176.00
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	74.75	7,800.00	74.75	7,725.25
001.03.513.51000	OFFICE SUPPLIES	625.00	0.00	7,500.00	0.00	7,500.00
001.03.513.54000	SUBSCRIPTIONS & MEMBERSHI	1,000.00	5,714.65	12,000.00	5,714.65	6,285.35
001.03.513.55000	CONTINGENCIES	416.67	0.00	5,000.00	0.00	5,000.00
Total Expenditures		**(36,191.93)**	**(43,428.77)**	**(434,303.00)**	**(43,428.77)**	**(390,874.23)**
Total ADMINISTRATIVE & FINANCE		**(36,191.93)**	**(43,428.77)**	**(434,303.00)**	**(43,428.77)**	**(390,874.23)**

Revised Budget

For the Fiscal Period 2026-1 Ending October 31, 2025

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
PUBLIC SAFETY					
Expenditures					
001.04.521.31000 PROFESSIONAL SERVICES	97,525.92	195,051.84	1,170,311.00	195,051.84	975,259.16
Total Expenditures	**(97,525.92)**	**(195,051.84)**	**(1,170,311.00)**	**(195,051.84)**	**(975,259.16)**
Total PUBLIC SAFETY	**(97,525.92)**	**(195,051.84)**	**(1,170,311.00)**	**(195,051.84)**	**(975,259.16)**

Revised Budget

For the Fiscal Period 2026-1 Ending October 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	1,166.67	864.60	14,000.00	864.60	13,135.40
001.05.539.21000	FICA TAXES	89.25	66.14	1,071.00	66.14	1,004.86
001.05.539.24000	WORKER'S COMPENSATION	45.83	103.79	550.00	103.79	446.21
001.05.539.31000	PROFESSIONAL SERVICES	625.00	0.00	7,500.00	0.00	7,500.00
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	0.00	1,650.00	0.00	1,650.00
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	390.07	1,301.93
001.05.539.46000	REPAIRS AND MAINTENANCE	3,666.67	13,383.76	44,000.00	13,383.76	30,616.24
001.05.539.52000	OPERATING SUPPLIES	666.67	0.00	8,000.00	0.00	8,000.00
001.05.539.55000	CONTINGENCIES	1,041.67	0.00	12,500.00	0.00	12,500.00
Total Expenditures		**(11,996.93)**	**(14,808.36)**	**(143,963.00)**	**(14,808.36)**	**(129,154.64)**
Total PUBLIC WORKS		**(11,996.93)**	**(14,808.36)**	**(143,963.00)**	**(14,808.36)**	**(129,154.64)**

For the Fiscal Period 2026-1 Ending October 31, 2025

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
CULTURE & RECREATION						
Expenditures						
001.06.570.34000	CONTRACTUAL SERVICES	750.00	850.00	9,000.00	850.00	8,150.00
001.06.570.42000	POSTAGE	41.67	0.00	500.00	0.00	500.00
001.06.570.48000	CULTURAL ACTIVITIES	1,041.67	200.00	12,500.00	200.00	12,300.00
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		**(2,416.68)**	**(1,050.00)**	**(29,000.00)**	**(1,050.00)**	**(27,950.00)**
Total CULTURE & RECREATION		**(2,416.68)**	**(1,050.00)**	**(29,000.00)**	**(1,050.00)**	**(27,950.00)**

Revised Budget

For the Fiscal Period 2026-1 Ending October 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	1,151.21	60,000.00	1,151.21	58,848.79
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	420.00	7,500.00	420.00	7,080.00
001.07.514.55000	CONTINGENCY	2,083.33	0.00	25,000.00	0.00	25,000.00
Total Expenditures		**(8,125.00)**	**(1,571.21)**	**(97,500.00)**	**(1,571.21)**	**(95,928.79)**
Total LEGAL		**(8,125.00)**	**(1,571.21)**	**(97,500.00)**	**(1,571.21)**	**(95,928.79)**

Revised Budget

For the Fiscal Period 2026-1 Ending October 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	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)**

Revised Budget

For the Fiscal Period 2026-1 Ending October 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	250,000.00	0.00	3,000,000.00	0.00	3,000,000.00
Total Expenditures	**(250,000.00)**	**0.00**	**(3,000,000.00)**	**0.00**	**(3,000,000.00)**
Total BUILDING & CODE ENFORCEMENT	**(250,000.00)**	**0.00**	**(3,000,000.00)**	**0.00**	**(3,000,000.00)**

Building Fund

Town of South Palm Beach

Balance Sheet

For BUILDING ACTIVITIES (101)

October 31, 2025

Assets

101.00.101.00101	CASH - TRUIST CHECKING POOLED		321,023.91
101.00.101.00103	CASH - TRUIST MONEY RATE SAVINGS POOLED		1,057,811.40
	Total		1,378,835.31
	Total Assets	$	1,378,835.31

Liabilities and Fund Balance

101.00.216.00216	ACCRUED WAGES PAYABLE		(.03)
101.00.218.00218	SURCHARGE PAYABLE		673.49
	Total		673.46
	Total Liabilties		673.46
101.00.281.00281	FUND BALANCE - RESTRICTED		1,364,139.48
	Total		1,364,139.48
	Excess of Revenue Over Expenditures		14,022.37
	Total Fund Balances		1,378,161.85
	Total Liabilities and Fund Balances	$	1,378,835.31

Town of South Palm Beach
Statement of Revenue and Expenditures
Revised Budget
For BUILDING ACTIVITIES (101)
For the Fiscal Period 2026-1 Ending October 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	$ 1,320.00	$ 0.00
101.00.322.00200	REACTIVATION FEE	0.00	75.00	0.00	75.00	$ 0.00
101.00.322.00300	BUILDING PERMITS	22,000.00	16,643.72	264,000.00	16,643.72	$ 247,356.28
101.00.322.00700	CHANGE OF CONTRACTOR	0.00	75.00	0.00	75.00	$ 0.00
101.00.360.00000	MISCELLANEOUS INCOME	0.00	78.89	0.00	78.89	$ 0.00
101.00.361.00300	INTEREST INCOME	1,791.67	2,170.25	21,500.00	2,170.25	$ 19,329.75
Total BUILDING ACTIVITIES Revenues		**$ 23,791.67**	**$ 20,362.86**	**$ 285,500.00**	**$ 20,362.86**	**$ 265,137.14**
Expenditures						
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	0.00	$ 2,250.00
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	80.20	$ 344.80
101.01.524.31000	PROFESSIONAL SERVICES	13,125.00	0.00	157,500.00	0.00	$ 157,500.00
101.01.524.32000	ACCOUNTING & AUDITING	1,458.33	0.00	17,500.00	0.00	$ 17,500.00
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	4,149.66	$ 13,850.34
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	574.05	10,750.00	574.05	$ 10,175.95
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	0.00	$ 5,000.00
101.01.524.54000	MEMBERSHIPS & SUBSCRIPTI	1,041.67	1,536.58	12,500.00	1,536.58	$ 10,963.42
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
Total BUILDING ACTIVITIES Expenditures		**$ 36,141.43**	**$ 6,340.49**	**$ 433,697.00**	**$ 6,340.49**	**$ 427,356.51**
BUILDING ACTIVITIES Excess of Revenues Over Expen		**$ (12,349.76)**	**$ 14,022.37**	**$ (148,197.00)**	**$ 14,022.37**	**$ (162,219.37)**

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

For the Fiscal Period 2026-1 Ending October 31, 2025

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Total Revenues	**$ 23,791.67**	**$ 20,362.86**	**$ 285,500.00**	**$ 20,362.86**	**$ 265,137.14**
Total Expenditures	**$ 36,141.43**	**$ 6,340.49**	**$ 433,697.00**	**$ 6,340.49**	**$ 427,356.51**
Total Excess of Revenues Over Expenditures	**$ (12,349.76)**	**$ 14,022.37**	**$ (148,197.00)**	**$ 14,022.37**	**$ (162,219.37)**

Capital Projects Fund

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

Assets

310.00.101.00101		CASH - TRUIST CHECKING	76,633.42
310.00.101.00103		CASH - TRUIST CHECKING POOLED	142,676.57
310.00.101.00104		CASH - TRUIST MONEY RATE SAVINGS POOLED	1,570,126.15
	Total		1,789,436.14
	Total Assets		$ 1,789,436.14

Liabilities and Fund Balance

	Total		.00
	Total Liabilties		.00
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	177,052.00
	Total		1,786,541.01
		Excess of Revenue Over Expenditures	2,895.13
	Total Fund Balances		1,789,436.14
	Total Liabilities and Fund Balances		$ 1,789,436.14

Town of South Palm Beach

Statement of Revenue and Expenditures

Revised Budget

For CAPITAL PROJECTS FUND (310)

For the Fiscal Period 2026-1 Ending October 31, 2025

Account Number			Current Budget		Current Actual		Annual Budget		YTD Actual		Remaining Budget Amount
Revenues											
310.00.312.00600	DISCRETIONARY SALES SURT	$	3,166.67	$	0.00	$	38,000.00	$	0.00	$	38,000.00
310.00.361.00100	INTEREST INCOME		3,500.00		3,600.13		42,000.00		3,600.13	$	38,399.87
310.00.381.00300	INTERFUND TRANSFER		350,000.00		0.00		4,200,000.00		0.00	$	4,200,000.00
Total CAPITAL PROJECTS FUND Revenues		**$**	**356,666.67**	**$**	**3,600.13**	**$**	**4,280,000.00**	**$**	**3,600.13**	**$**	**4,276,399.87**
Expenditures											
310.00.511.31000	TOWN HALL - ARCHITEC DESI	$	62,500.00	$	705.00	$	750,000.00	$	705.00	$	749,295.00
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		**$**	**116,122.00**	**$**	**705.00**	**$**	**1,393,464.00**	**$**	**705.00**	**$**	**1,392,759.00**
CAPITAL PROJECTS FUND Excess of Revenues Over E		**$**	**240,544.67**	**$**	**2,895.13**	**$**	**2,886,536.00**	**$**	**2,895.13**	**$**	**2,883,640.87**

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

For the Fiscal Period 2026-1 Ending October 31, 2025

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Total Revenues	**$ 356,666.67**	**$ 3,600.13**	**$ 4,280,000.00**	**$ 3,600.13**	**$ 4,276,399.87**
Total Expenditures	**$ 116,122.00**	**$ 705.00**	**$ 1,393,464.00**	**$ 705.00**	**$ 1,392,759.00**
Total Excess of Revenues Over Expenditures	**$ 240,544.67**	**$ 2,895.13**	**$ 2,886,536.00**	**$ 2,895.13**	**$ 2,883,640.87**

Sewer Fund

Town of South Palm Beach

Balance Sheet

For SEWER ENTERPRISE FUND (401)

October 31, 2025

Assets

401.00.101.00101	CASH - TRUIST CHECKING		55,059.85
401.00.101.00103	CASH - TRUIST CHECKING POOLED		275,220.92
401.00.101.00104	CASH - TRUIST MONEY RATE SAVINGS POOLED		676,478.46
401.00.115.00115	ACCOUNTS RECEIVABLE		109,348.99
401.00.151.00152	INVESTMENTS - FL TRUST		1,099,668.90
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		74,049.57
Total			2,705,942.08
Total Assets		$	2,705,942.08

Liabilities and Fund Balance

Total			.00
Total Liabilties			.00
401.00.275.00275	NET INVESTMENT IN CAPITAL ASSETS		469,398.46
401.00.276.00276	NET POSITION		1,972,706.49
Total			2,442,104.95
	Excess of Revenue Over Expenditures		263,837.13
Total Fund Balances			2,705,942.08
Total Liabilities and Fund Balances		$	2,705,942.08

Town of South Palm Beach
Statement of Revenue and Expenditures

Revised Budget

For SEWER ENTERPRISE FUND (401)

For the Fiscal Period 2026-1 Ending October 31, 2025

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Revenues						
401.00.343.00500	SEWER CHARGES	$ 44,625.00	$ 264,801.60	$ 535,500.00	$ 264,801.60	$ 270,698.40
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	1,861.38	15,000.00	1,861.38	$ 13,138.62
401.00.361.00400	NET INCREASE (DECREASE) F	4,000.00	0.00	48,000.00	0.00	$ 48,000.00
Total SEWER ENTERPRISE FUND Revenues		**$ 50,000.00**	**$ 266,662.98**	**$ 600,000.00**	**$ 266,662.98**	**$ 333,337.02**
Expenditures						
401.09.535.31000	PROFESSIONAL SERVICES	$ 1,250.00	$ 82.47	$ 15,000.00	$ 82.47	$ 14,917.53
401.09.535.32000	ACCOUNTING & AUDITING	1,458.33	0.00	17,500.00	0.00	$ 17,500.00
401.09.535.34000	DISPOSAL CHARGES	25,000.00	0.00	300,000.00	0.00	$ 300,000.00
401.09.535.43000	UTILITIES	708.33	0.00	8,500.00	0.00	$ 8,500.00
401.09.535.45000	PROPERTY & LIABILITY INSUR	500.00	1,383.22	6,000.00	1,383.22	$ 4,616.78
401.09.535.46000	REPAIRS & MAINTENANCE	9,166.67	1,360.16	110,000.00	1,360.16	$ 108,639.84
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	0.00	$ 80,000.00
Total SEWER ENTERPRISE FUND Expenditures		**$ 49,999.99**	**$ 2,825.85**	**$ 600,000.00**	**$ 2,825.85**	**$ 597,174.15**
SEWER ENTERPRISE FUND Excess of Revenues Over		**$ 0.01**	**$ 263,837.13**	**$ 0.00**	**$ 263,837.13**	**$ 0.00**

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

For the Fiscal Period 2026-1 Ending October 31, 2025

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Total Revenues	**$ 50,000.00**	**$ 266,662.98**	**$ 600,000.00**	**$ 266,662.98**	**$ 333,337.02**
Total Expenditures	**$ 49,999.99**	**$ 2,825.85**	**$ 600,000.00**	**$ 2,825.85**	**$ 597,174.15**
Total Excess of Revenues Over Expenditures	**$ 0.01**	**$ 263,837.13**	**$ 0.00**	**$ 263,837.13**	**$ 0.00**