TOWN OF SOUTH PALM BEACH FLORIDA 1955

September 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)

Year End Adjustments, September 30, 2025

Assets

001.00.101.00101		CASH - TRUIST CHECKING POOLED	1,551,442.89
001.00.101.00102		CASH - TRUIST CHECKING HEALTH INSURANCE	4,836.42
001.00.101.00103		CASH - TRUIST MONEY RATE SAVINGS POOLED	2,108,095.02
001.00.115.00115		ACCOUNTS RECEIVABLE	14,209.66
001.00.151.00152		INVESTMENTS - FL TRUST	3,472,164.26
001.00.155.00155		PREPAID ITEMS	26,097.54
	Total		7,176,845.79
	Total Assets		$ 7,176,845.79

Liabilities and Fund Balance

001.00.202.00202		ACCOUNTS PAYABLE	1,879.95
001.00.216.00216		ACCRUED WAGES PAYABLE	10,342.44
001.00.223.00223		UNEARNED REVENUE	4,766.54
	Total		16,988.93
	Total Liabilties		16,988.93
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	3,635,988.83
001.00.280.00280		FB - NON SPENDABLE	26,097.54
	Total		5,803,935.05
		Excess of Revenue Over Expenditures	1,355,921.81
	Total Fund Balances		7,159,856.86
	Total Liabilities and Fund Balances		$ 7,176,845.79

Town of South Palm Beach
Statement of Revenue and Expenditures

Revised Budget
For GENERAL FUND (001)
For the Fiscal Period 2025-13 Year End Adjustments

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Revenues						
001.00.311.00300	AD VALOREM TAXES	$ 0.00	$ 0.00	$ 2,119,191.00	$ 2,106,699.93	$ 12,491.07
001.00.312.00410	1st LOCAL OPTION GAS TAX	0.00	0.00	10,450.00	5,347.13	$ 5,102.87
001.00.312.00430	2nd LOCAL OPTION GAS TAX	0.00	0.00	0.00	2,440.18	$ 0.00
001.00.314.00100	UTILITY TAXES - ELECTRICITY	0.00	0.00	0.00	185,885.26	$ 0.00
001.00.314.00300	UTILITY TAXES - WATER	0.00	0.00	199,600.00	41,541.14	$ 158,058.86
001.00.314.00400	UTILITY TAXES - GAS	0.00	0.00	0.00	3,632.11	$ 0.00
001.00.315.00300	COMMUNICATIONS SERVICE T	0.00	0.00	83,000.00	58,352.23	$ 24,647.77
001.00.316.00000	BUSINESS TAX RECEIPTS	0.00	0.00	0.00	2,057.62	$ 0.00
001.00.323.00100	FRANCHISE FEES - ELECTRIC	0.00	14,209.66	149,000.00	113,405.21	$ 35,594.79
001.00.323.00400	FRANCHISE FEES - GAS	0.00	0.00	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	0.00	0.00	150,000.00	122,280.95	$ 27,719.05
001.00.335.00302	STATE REVENUE SHARING	0.00	0.00	40,000.00	53,184.85	$ (13,184.85)
001.00.338.00200	SHARED COUNTY BUSINESS T	0.00	0.00	6,400.00	6,086.68	$ 313.32
001.00.347.00300	CULTURE & RECREATION	0.00	0.00	9,000.00	4,280.00	$ 4,720.00
001.00.351.00300	FINES & FORFEITURES	0.00	0.00	2,000.00	3,904.82	$ (1,904.82)
001.00.360.00300	MISCELLANEOUS INCOME	0.00	0.00	30,000.00	19,832.28	$ 10,167.72
001.00.361.00300	INTEREST AND OTHER EARNI	0.00	0.00	160,000.00	220,315.33	$ (60,315.33)
001.00.369.01000	ADMINISTRATIVE FEE	0.00	0.00	133,000.00	110,240.00	$ 22,760.00
001.00.381.00300	INTERFUND TRANSFERS IN	0.00	0.00	80,000.00	80,000.00	$ 0.00
Total GENERAL FUND Revenues		**$ 0.00**	**$ 14,209.66**	**$ 3,171,641.00**	**$ 3,155,349.88**	**$ 16,291.12**
Expenditures						
001.01.511.11000	PAYROLL	$ 0.00	$ 0.00	$ 40,800.00	$ 39,600.00	$ 1,200.00
001.01.511.21000	FICA TAXES	0.00	0.00	3,121.00	3,029.40	$ 91.60
001.01.511.31000	PROFESSIONAL SERVICES	0.00	0.00	60,000.00	3,000.00	$ 57,000.00
001.01.511.40000	TRAVEL & PER DIEM	0.00	0.00	19,840.00	7,677.06	$ 12,162.94
001.01.511.41000	COMMUNICATIONS	0.00	0.00	1,000.00	600.00	$ 400.00
001.01.511.49000	OTHER CURRENT CHARGES	0.00	0.00	2,500.00	2,000.00	$ 500.00
001.01.511.51000	OFFICE SUPPLIES	0.00	0.00	1,700.00	344.83	$ 1,355.17
001.01.511.52000	OPERATING SUPPLIES	0.00	0.00	2,500.00	2,342.31	$ 157.69
001.01.511.54000	EDUCATION, DUES, & SUBSCR	0.00	0.00	9,500.00	9,011.54	$ 488.46
001.01.511.55000	CONTINGENCIES	0.00	0.00	5,000.00	0.00	$ 5,000.00
001.02.512.11000	SALARIES - FULL TIME	0.00	0.00	106,600.00	115,291.34	$ (8,691.34)
001.02.512.21000	FICA TAXES	0.00	0.00	8,155.00	8,819.76	$ (664.76)
001.02.512.24000	WORKER'S COMPENSATION	0.00	0.00	500.00	588.03	$ (88.03)
001.02.512.40000	TRAVEL & PER DIEM	0.00	0.00	3,900.00	3,075.88	$ 824.12
001.02.512.41000	COMMUNICATIONS	0.00	0.00	120.00	80.00	$ 40.00
001.02.512.51000	OFFICE SUPPLIES	0.00	0.00	700.00	453.65	$ 246.35
001.02.512.54000	EDUCATION, DUES & SUBSCRI	0.00	0.00	3,750.00	1,706.89	$ 2,043.11
001.02.512.55000	CONTINGENCIES	0.00	0.00	55,000.00	0.00	$ 55,000.00
001.03.513.12000	SALARIES - FULL TIME	0.00	0.00	81,452.00	81,066.38	$ 385.62
001.03.513.13000	SALARIES - PART TIME	0.00	0.00	11,960.00	11,138.48	$ 821.52
001.03.513.21000	FICA TAXES	0.00	0.00	7,146.00	7,004.01	$ 141.99
001.03.513.22000	RETIREMENT CONTRIBUTION	0.00	0.00	27,869.00	25,519.13	$ 2,349.87
001.03.513.23000	LIFE & HEALTH INSURANCE	0.00	0.00	25,000.00	27,764.02	$ (2,764.02)

Town of South Palm Beach
Statement of Revenue and Expenditures

Revised Budget

For GENERAL FUND (001)

For the Fiscal Period 2025-13 Year End Adjustments

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
001.03.513.24000	WORKER'S COMPENSATION	0.00	0.00	450.00	529.26	$ (79.26)
001.03.513.31000	PROFESSIONAL FEES	0.00	0.00	30,000.00	14,800.00	$ 15,200.00
001.03.513.32000	ACCOUNTING & AUDITING	0.00	0.00	60,000.00	54,768.29	$ 5,231.71
001.03.513.40000	TRAVEL & PER DIEM	0.00	0.00	2,500.00	0.00	$ 2,500.00
001.03.513.41000	COMMUNICATIONS & POSTAG	0.00	0.00	25,803.00	22,055.42	$ 3,747.58
001.03.513.43000	UTILITIES	0.00	0.00	24,127.00	16,269.41	$ 7,857.59
001.03.513.44000	RENTALS & LEASES	0.00	0.00	6,050.00	3,278.34	$ 2,771.66
001.03.513.45000	PROPERTY & LIABILITY INSUR	0.00	0.00	46,674.00	34,269.42	$ 12,404.58
001.03.513.46000	REPAIRS & MAINTENANCE	0.00	0.00	13,500.00	5,367.95	$ 8,132.05
001.03.513.47000	PRINTING	0.00	0.00	2,200.00	0.00	$ 2,200.00
001.03.513.49000	OTHER CURRENT CHARGES	0.00	0.00	7,850.00	821.61	$ 7,028.39
001.03.513.51000	OFFICE SUPPLIES	0.00	0.00	7,500.00	2,970.26	$ 4,529.74
001.03.513.54000	SUBSCRIPTIONS & MEMBERS	0.00	0.00	12,000.00	9,543.00	$ 2,457.00
001.03.513.55000	CONTINGENCIES	0.00	0.00	5,000.00	0.00	$ 5,000.00
001.04.521.31000	PROFESSIONAL SERVICES	0.00	0.00	1,136,224.00	1,136,224.00	$ 0.00
001.05.539.13000	SALARIES - PART TIME	0.00	0.00	23,398.00	21,517.20	$ 1,880.80
001.05.539.21000	FICA TAXES	0.00	0.00	1,790.00	1,646.08	$ 143.92
001.05.539.24000	WORKER'S COMPENSATION	0.00	0.00	450.00	529.26	$ (79.26)
001.05.539.31000	PROFESSIONAL SERVICES	0.00	0.00	6,000.00	0.00	$ 6,000.00
001.05.539.43000	UTILITIES	0.00	0.00	1,650.00	1,688.53	$ (38.53)
001.05.539.44000	LEASES AND RENTALS	0.00	0.00	72,000.00	0.00	$ 72,000.00
001.05.539.45000	PROPERTY & LIABILITY INSUR	0.00	0.00	1,692.00	1,192.71	$ 499.29
001.05.539.46000	REPAIRS AND MAINTENANCE	0.00	0.00	25,950.00	44,729.44	$ (18,779.44)
001.05.539.52000	OPERATING SUPPLIES	0.00	0.00	8,000.00	4,786.46	$ 3,213.54
001.05.539.55000	CONTINGENCIES	0.00	0.00	5,000.00	0.00	$ 5,000.00
001.06.570.13000	SALARIES - PART TIME	0.00	0.00	11,960.00	11,138.48	$ 821.52
001.06.570.21000	FICA TAXES	0.00	0.00	915.00	852.04	$ 62.96
001.06.570.24000	WORKER'S COMPENSATION	0.00	0.00	75.00	88.20	$ (13.20)
001.06.570.34000	CONTRACTUAL SERVICES	0.00	0.00	12,500.00	9,425.00	$ 3,075.00
001.06.570.42000	POSTAGE	0.00	0.00	500.00	0.00	$ 500.00
001.06.570.48000	CULTURAL ACTIVITIES	0.00	0.00	17,500.00	4,399.90	$ 13,100.10
001.06.570.52000	OPERATING SUPPLIES	0.00	0.00	2,000.00	936.86	$ 1,063.14
001.06.570.55000	CONTINGENCIES	0.00	0.00	5,000.00	0.00	$ 5,000.00
001.07.514.31000	LEGAL COUNSEL	0.00	0.00	60,000.00	36,327.95	$ 23,672.05
001.07.514.31002	CODIFICATION	0.00	0.00	5,000.00	6,596.40	$ (1,596.40)
001.07.514.48000	LEGAL ADVERTISING	0.00	0.00	7,500.00	1,764.94	$ 5,735.06
001.07.514.55000	CONTINGENCY	0.00	0.00	25,000.00	0.00	$ 25,000.00
001.08.580.64002	EQUIPMENT	0.00	0.00	60,000.00	798.95	$ 59,201.05
001.09.581.91000	INTERFUND TRANSFERS OUT	0.00	0.00	200,000.00	0.00	$ 200,000.00
Total GENERAL FUND Expenditures		**$ 0.00**	**$ 0.00**	**$ 2,411,871.00**	**$ 1,799,428.07**	**$ 612,442.93**
GENERAL FUND Excess of Revenues Over Expenditure		**$ 0.00**	**$ 14,209.66**	**$ 759,770.00**	**$ 1,355,921.81**	**$ (596,151.81)**

Town of South Palm Beach

Statement of Revenue and Expenditures

Revised Budget

For the Fiscal Period 2025-13 Year End Adjustments

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Total Revenues	**$ 0.00**	**$ 14,209.66**	**$ 3,171,641.00**	**$ 3,155,349.88**	**$ 16,291.12**
Total Expenditures	**$ 0.00**	**$ 0.00**	**$ 2,411,871.00**	**$ 1,799,428.07**	**$ 612,442.93**
Total Excess of Revenues Over Expenditures	**$ 0.00**	**$ 14,209.66**	**$ 759,770.00**	**$ 1,355,921.81**	**$ (596,151.81)**

Revised Budget

For the Fiscal Period 2025-13 Year End Adjustments

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Revenues						
001.00.311.00300	AD VALOREM TAXES	0.00	0.00	2,119,191.00	2,106,699.93	12,491.07
001.00.312.00410	1st LOCAL OPTION GAS TAX	0.00	0.00	10,450.00	5,347.13	5,102.87
001.00.312.00430	2nd LOCAL OPTION GAS TAX	0.00	0.00	0.00	2,440.18	0.00
001.00.314.00100	UTILITY TAXES - ELECTRICITY	0.00	0.00	0.00	185,885.26	0.00
001.00.314.00300	UTILITY TAXES - WATER	0.00	0.00	199,600.00	41,541.14	158,058.86
001.00.314.00400	UTILITY TAXES - GAS	0.00	0.00	0.00	3,632.11	0.00
001.00.315.00300	COMMUNICATIONS SERVICE TA	0.00	0.00	83,000.00	58,352.23	24,647.77
001.00.316.00000	BUSINESS TAX RECEIPTS	0.00	0.00	0.00	2,057.62	0.00
001.00.323.00100	FRANCHISE FEES - ELECTRIC	0.00	14,209.66	149,000.00	113,405.21	35,594.79
001.00.323.00400	FRANCHISE FEES - GAS	0.00	0.00	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	0.00	0.00	150,000.00	122,280.95	27,719.05
001.00.335.00302	STATE REVENUE SHARING	0.00	0.00	40,000.00	53,184.85	(13,184.85)
001.00.338.00200	SHARED COUNTY BUSINESS TA	0.00	0.00	6,400.00	6,086.68	313.32
001.00.347.00300	CULTURE & RECREATION	0.00	0.00	9,000.00	4,280.00	4,720.00
001.00.351.00300	FINES & FORFEITURES	0.00	0.00	2,000.00	3,904.82	(1,904.82)
001.00.360.00300	MISCELLANEOUS INCOME	0.00	0.00	30,000.00	19,832.28	10,167.72
001.00.361.00300	INTEREST AND OTHER EARNING	0.00	0.00	160,000.00	220,315.33	(60,315.33)
001.00.369.01000	ADMINISTRATIVE FEE	0.00	0.00	133,000.00	110,240.00	22,760.00
001.00.381.00300	INTERFUND TRANSFERS IN	0.00	0.00	80,000.00	80,000.00	0.00
Total Revenues		**0.00**	**14,209.66**	**3,171,641.00**	**3,155,349.88**	**16,291.12**
Total		**0.00**	**14,209.66**	**3,171,641.00**	**3,155,349.88**	**16,291.12**

Revised Budget

For the Fiscal Period 2025-13 Year End Adjustments

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
LEGISLATIVE						
Expenditures						
001.01.511.11000	PAYROLL	0.00	0.00	40,800.00	39,600.00	1,200.00
001.01.511.21000	FICA TAXES	0.00	0.00	3,121.00	3,029.40	91.60
001.01.511.31000	PROFESSIONAL SERVICES	0.00	0.00	60,000.00	3,000.00	57,000.00
001.01.511.40000	TRAVEL & PER DIEM	0.00	0.00	19,840.00	7,677.06	12,162.94
001.01.511.41000	COMMUNICATIONS	0.00	0.00	1,000.00	600.00	400.00
001.01.511.49000	OTHER CURRENT CHARGES	0.00	0.00	2,500.00	2,000.00	500.00
001.01.511.51000	OFFICE SUPPLIES	0.00	0.00	1,700.00	344.83	1,355.17
001.01.511.52000	OPERATING SUPPLIES	0.00	0.00	2,500.00	2,342.31	157.69
001.01.511.54000	EDUCATION, DUES, & SUBSCRIP	0.00	0.00	9,500.00	9,011.54	488.46
001.01.511.55000	CONTINGENCIES	0.00	0.00	5,000.00	0.00	5,000.00
Total Expenditures		**0.00**	**0.00**	**(145,961.00)**	**(67,605.14)**	**(78,355.86)**
Total LEGISLATIVE		**0.00**	**0.00**	**(145,961.00)**	**(67,605.14)**	**(78,355.86)**

Revised Budget

For the Fiscal Period 2025-13 Year End Adjustments

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
EXECUTIVE						
Expenditures						
001.02.512.11000	SALARIES - FULL TIME	0.00	0.00	106,600.00	115,291.34	(8,691.34)
001.02.512.21000	FICA TAXES	0.00	0.00	8,155.00	8,819.76	(664.76)
001.02.512.24000	WORKER'S COMPENSATION	0.00	0.00	500.00	588.03	(88.03)
001.02.512.40000	TRAVEL & PER DIEM	0.00	0.00	3,900.00	3,075.88	824.12
001.02.512.41000	COMMUNICATIONS	0.00	0.00	120.00	80.00	40.00
001.02.512.51000	OFFICE SUPPLIES	0.00	0.00	700.00	453.65	246.35
001.02.512.54000	EDUCATION, DUES & SUBSCRIP	0.00	0.00	3,750.00	1,706.89	2,043.11
001.02.512.55000	CONTINGENCIES	0.00	0.00	55,000.00	0.00	55,000.00
Total Expenditures		**0.00**	**0.00**	**(178,725.00)**	**(130,015.55)**	**(48,709.45)**
Total EXECUTIVE		**0.00**	**0.00**	**(178,725.00)**	**(130,015.55)**	**(48,709.45)**

Revised Budget

For the Fiscal Period 2025-13 Year End Adjustments

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
ADMINISTRATIVE & FINANCE						
Expenditures						
001.03.513.12000	SALARIES - FULL TIME	0.00	0.00	81,452.00	81,066.38	385.62
001.03.513.13000	SALARIES - PART TIME	0.00	0.00	11,960.00	11,138.48	821.52
001.03.513.21000	FICA TAXES	0.00	0.00	7,146.00	7,004.01	141.99
001.03.513.22000	RETIREMENT CONTRIBUTIONS	0.00	0.00	27,869.00	25,519.13	2,349.87
001.03.513.23000	LIFE & HEALTH INSURANCE	0.00	0.00	25,000.00	27,764.02	(2,764.02)
001.03.513.24000	WORKER'S COMPENSATION	0.00	0.00	450.00	529.26	(79.26)
001.03.513.31000	PROFESSIONAL FEES	0.00	0.00	30,000.00	14,800.00	15,200.00
001.03.513.32000	ACCOUNTING & AUDITING	0.00	0.00	60,000.00	54,768.29	5,231.71
001.03.513.40000	TRAVEL & PER DIEM	0.00	0.00	2,500.00	0.00	2,500.00
001.03.513.41000	COMMUNICATIONS & POSTAGE	0.00	0.00	25,803.00	22,055.42	3,747.58
001.03.513.43000	UTILITIES	0.00	0.00	24,127.00	16,269.41	7,857.59
001.03.513.44000	RENTALS & LEASES	0.00	0.00	6,050.00	3,278.34	2,771.66
001.03.513.45000	PROPERTY & LIABILITY INSURA	0.00	0.00	46,674.00	34,269.42	12,404.58
001.03.513.46000	REPAIRS & MAINTENANCE	0.00	0.00	13,500.00	5,367.95	8,132.05
001.03.513.47000	PRINTING	0.00	0.00	2,200.00	0.00	2,200.00
001.03.513.49000	OTHER CURRENT CHARGES	0.00	0.00	7,850.00	821.61	7,028.39
001.03.513.51000	OFFICE SUPPLIES	0.00	0.00	7,500.00	2,970.26	4,529.74
001.03.513.54000	SUBSCRIPTIONS & MEMBERSHI	0.00	0.00	12,000.00	9,543.00	2,457.00
001.03.513.55000	CONTINGENCIES	0.00	0.00	5,000.00	0.00	5,000.00
Total Expenditures		**0.00**	**0.00**	**(397,081.00)**	**(317,164.98)**	**(79,916.02)**
Total ADMINISTRATIVE & FINANCE		**0.00**	**0.00**	**(397,081.00)**	**(317,164.98)**	**(79,916.02)**

Revised Budget

For the Fiscal Period 2025-13 Year End Adjustments

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
PUBLIC SAFETY					
Expenditures					
001.04.521.31000 PROFESSIONAL SERVICES	0.00	0.00	1,136,224.00	1,136,224.00	0.00
Total Expenditures	**0.00**	**0.00**	**(1,136,224.00)**	**(1,136,224.00)**	**0.00**
Total PUBLIC SAFETY	**0.00**	**0.00**	**(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 2025-13 Year End Adjustments

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
PUBLIC WORKS						
Expenditures						
001.05.539.13000	SALARIES - PART TIME	0.00	0.00	23,398.00	21,517.20	1,880.80
001.05.539.21000	FICA TAXES	0.00	0.00	1,790.00	1,646.08	143.92
001.05.539.24000	WORKER'S COMPENSATION	0.00	0.00	450.00	529.26	(79.26)
001.05.539.31000	PROFESSIONAL SERVICES	0.00	0.00	6,000.00	0.00	6,000.00
001.05.539.43000	UTILITIES	0.00	0.00	1,650.00	1,688.53	(38.53)
001.05.539.44000	LEASES AND RENTALS	0.00	0.00	72,000.00	0.00	72,000.00
001.05.539.45000	PROPERTY & LIABILITY INSURA	0.00	0.00	1,692.00	1,192.71	499.29
001.05.539.46000	REPAIRS AND MAINTENANCE	0.00	0.00	25,950.00	44,729.44	(18,779.44)
001.05.539.52000	OPERATING SUPPLIES	0.00	0.00	8,000.00	4,786.46	3,213.54
001.05.539.55000	CONTINGENCIES	0.00	0.00	5,000.00	0.00	5,000.00
Total Expenditures		**0.00**	**0.00**	**(145,930.00)**	**(76,089.68)**	**(69,840.32)**
Total PUBLIC WORKS		**0.00**	**0.00**	**(145,930.00)**	**(76,089.68)**	**(69,840.32)**

Revised Budget

For the Fiscal Period 2025-13 Year End Adjustments

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
CULTURE & RECREATION						
Expenditures						
001.06.570.13000	SALARIES - PART TIME	0.00	0.00	11,960.00	11,138.48	821.52
001.06.570.21000	FICA TAXES	0.00	0.00	915.00	852.04	62.96
001.06.570.24000	WORKER'S COMPENSATION	0.00	0.00	75.00	88.20	(13.20)
001.06.570.34000	CONTRACTUAL SERVICES	0.00	0.00	12,500.00	9,425.00	3,075.00
001.06.570.42000	POSTAGE	0.00	0.00	500.00	0.00	500.00
001.06.570.48000	CULTURAL ACTIVITIES	0.00	0.00	17,500.00	4,399.90	13,100.10
001.06.570.52000	OPERATING SUPPLIES	0.00	0.00	2,000.00	936.86	1,063.14
001.06.570.55000	CONTINGENCIES	0.00	0.00	5,000.00	0.00	5,000.00
Total Expenditures		**0.00**	**0.00**	**(50,450.00)**	**(26,840.48)**	**(23,609.52)**
Total CULTURE & RECREATION		**0.00**	**0.00**	**(50,450.00)**	**(26,840.48)**	**(23,609.52)**

Revised Budget

For the Fiscal Period 2025-13 Year End Adjustments

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
LEGAL						
Expenditures						
001.07.514.31000	LEGAL COUNSEL	0.00	0.00	60,000.00	36,327.95	23,672.05
001.07.514.31002	CODIFICATION	0.00	0.00	5,000.00	6,596.40	(1,596.40)
001.07.514.48000	LEGAL ADVERTISING	0.00	0.00	7,500.00	1,764.94	5,735.06
001.07.514.55000	CONTINGENCY	0.00	0.00	25,000.00	0.00	25,000.00
Total Expenditures		**0.00**	**0.00**	**(97,500.00)**	**(44,689.29)**	**(52,810.71)**
Total LEGAL		**0.00**	**0.00**	**(97,500.00)**	**(44,689.29)**	**(52,810.71)**

Revised Budget

For the Fiscal Period 2025-13 Year End Adjustments

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

Revised Budget

For the Fiscal Period 2025-13 Year End Adjustments

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

Building Fund

Town of South Palm Beach

Balance Sheet

For BUILDING ACTIVITIES (101)

Year End Adjustments, September 30, 2025

Assets

101.00.101.00101		CASH - TRUIST CHECKING POOLED	319,637.02
101.00.101.00103		CASH - TRUIST MONEY RATE SAVINGS POOLED	1,055,641.15
101.00.155.00155		PREPAID ITEMS	5,506.02
	Total		1,380,784.19
	Total Assets		$ 1,380,784.19

Liabilities and Fund Balance

101.00.202.00202		ACCOUNTS PAYABLE	7,392.21
101.00.216.00216		ACCRUED WAGES PAYABLE	2,753.40
101.00.218.00218		SURCHARGE PAYABLE	1,153.65
	Total		11,299.26
	Total Liabilties		11,299.26
101.00.281.00281		FUND BALANCE - RESTRICTED	1,453,485.70
	Total		1,453,485.70
		Excess of Revenue Over Expenditures	(84,000.77)
	Total Fund Balances		1,369,484.93
	Total Liabilities and Fund Balances		$ 1,380,784.19

Town of South Palm Beach
Statement of Revenue and Expenditures

Revised Budget

For BUILDING ACTIVITIES (101)

For the Fiscal Period 2025-13 Year End Adjustments

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Revenues						
101.00.322.00100	REINSPECTION FEE	$ 0.00	$ 0.00	$ 0.00	$ 11,330.00	$ 0.00
101.00.322.00200	REACTIVATION FEE	0.00	0.00	0.00	3,675.00	$ 0.00
101.00.322.00300	BUILDING PERMITS	0.00	0.00	285,000.00	238,857.62	$ 46,142.38
101.00.322.00400	PLAN REVISION	0.00	0.00	0.00	1,100.00	$ 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	0.00	0.00	225.00	$ 0.00
101.00.354.00100	CODE ENFORCEMENT PENAL	0.00	0.00	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	0.00	0.00	16,500.00	30,812.75	$ (14,312.75)
Total BUILDING ACTIVITIES Revenues		**$ 0.00**	**$ 0.00**	**$ 301,500.00**	**$ 295,677.13**	**$ 5,822.87**
Expenditures						
101.01.524.12000	SALARIES - FULL TIME	$ 0.00	$ 0.00	$ 71,350.00	$ 63,698.80	$ 7,651.20
101.01.524.13000	SALARIES - PART TIME	0.00	0.00	26,000.00	27,260.41	$ (1,260.41)
101.01.524.21000	FICA TAXES	0.00	0.00	7,448.00	6,906.75	$ 541.25
101.01.524.22000	RETIREMENT CONTRIBUTION	0.00	0.00	9,690.00	8,004.08	$ 1,685.92
101.01.524.23000	HEALTH/DENTAL INSURANCE	0.00	0.00	20,950.00	13,336.46	$ 7,613.54
101.01.524.24000	WORKER'S COMPENSATION	0.00	0.00	220.00	258.75	$ (38.75)
101.01.524.31000	PROFESSIONAL SERVICES	0.00	0.00	107,500.00	106,767.81	$ 732.19
101.01.524.40000	TRAVEL & PERDIEM	0.00	0.00	2,100.00	1,447.27	$ 652.73
101.01.524.45000	PROPERTY & LIABILITY INSUR	0.00	0.00	18,000.00	12,688.53	$ 5,311.47
101.01.524.47000	DOCUMENT SCANNING/PRINTI	0.00	0.00	15,000.00	131.00	$ 14,869.00
101.01.524.49000	OTHER CURRENT CHARGES	0.00	0.00	0.00	21,009.28	$ 0.00
101.01.524.49001	ADMINISTRATIVE FEE	0.00	0.00	133,000.00	110,240.00	$ 22,760.00
101.01.524.51000	OFFICE SUPPLIES	0.00	0.00	6,000.00	0.00	$ 6,000.00
101.01.524.52000	OPERATING SUPPLIES	0.00	0.00	5,000.00	1,646.00	$ 3,354.00
101.01.524.54000	MEMBERSHIPS & SUBSCRIPTI	0.00	0.00	12,500.00	4,947.38	$ 7,552.62
101.01.524.64000	EQUIPMENT	0.00	0.00	2,000.00	1,335.38	$ 664.62
Total BUILDING ACTIVITIES Expenditures		**$ 0.00**	**$ 0.00**	**$ 436,758.00**	**$ 379,677.90**	**$ 57,080.10**
BUILDING ACTIVITIES Excess of Revenues Over Expen		**$ 0.00**	**$ 0.00**	**$ (135,258.00)**	**$ (84,000.77)**	**$ (51,257.23)**

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

For the Fiscal Period 2025-13 Year End Adjustments

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Total Revenues	$ 0.00	$ 0.00	$ 301,500.00	$ 295,677.13	$ 5,822.87
Total Expenditures	$ 0.00	$ 0.00	$ 436,758.00	$ 379,677.90	$ 57,080.10
Total Excess of Revenues Over Expenditures	$ 0.00	$ 0.00	$ (135,258.00)	$ (84,000.77)	$ (51,257.23)

Capital Projects Fund

Town of South Palm Beach

Balance Sheet

For CAPITAL PROJECTS FUND (310)

Year End Adjustments, September 30, 2025

Assets

310.00.101.00101		CASH - TRUIST CHECKING	76,633.42
310.00.101.00103		CASH - TRUIST CHECKING POOLED	183,863.93
310.00.101.00104		CASH - TRUIST MONEY RATE SAVINGS POOLED	1,566,526.02
	Total		1,827,023.37
	Total Assets		$ 1,827,023.37

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	166,150.31
	Total		1,775,639.32
		Excess of Revenue Over Expenditures	51,384.05
	Total Fund Balances		1,827,023.37
	Total Liabilities and Fund Balances		$ 1,827,023.37

Town of South Palm Beach

Statement of Revenue and Expenditures

Revised Budget

For CAPITAL PROJECTS FUND (310)

For the Fiscal Period 2025-13 Year End Adjustments

Account Number		Current Budget		Current Actual		Annual Budget		YTD Actual		Remaining Budget Amount
Revenues										
310.00.312.00600 DISCRETIONARY SALES SURT	$	0.00	$	0.00	$	145,469.00	$	125,906.94	$	19,562.06
310.00.361.00100 INTEREST INCOME		0.00		0.00		20,000.00		44,791.91	$	(24,791.91)
310.00.381.00300 INTERFUND TRANSFER		0.00		0.00		200,000.00		0.00	$	200,000.00
Total CAPITAL PROJECTS FUND Revenues	**$**	**0.00**	**$**	**0.00**	**$**	**365,469.00**	**$**	**170,698.85**	**$**	**194,770.15**
Expenditures										
310.00.511.31000 TOWN HALL - ARCHITEC DESI	$	0.00	$	0.00	$	250,000.00	$	119,314.80	$	130,685.20
310.00.537.31010 DUNES RESTORATION PROJE		0.00		0.00		643,464.00		0.00	$	643,464.00
Total CAPITAL PROJECTS FUND Expenditures	**$**	**0.00**	**$**	**0.00**	**$**	**893,464.00**	**$**	**119,314.80**	**$**	**774,149.20**
CAPITAL PROJECTS FUND Excess of Revenues Over E	**$**	**0.00**	**$**	**0.00**	**$**	**(527,995.00)**	**$**	**51,384.05**	**$**	**(579,379.05)**

Town of South Palm Beach

Statement of Revenue and Expenditures

Revised Budget

For the Fiscal Period 2025-13 Year End Adjustments

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Total Revenues	**$ 0.00**	**$ 0.00**	**$ 365,469.00**	**$ 170,698.85**	**$ 194,770.15**
Total Expenditures	**$ 0.00**	**$ 0.00**	**$ 893,464.00**	**$ 119,314.80**	**$ 774,149.20**
Total Excess of Revenues Over Expenditures	**$ 0.00**	**$ 0.00**	**$ (527,995.00)**	**$ 51,384.05**	**$ (579,379.05)**

Sewer Fund

Town of South Palm Beach

Balance Sheet

For SEWER ENTERPRISE FUND (401)

Year End Adjustments, September 30, 2025

Assets

401.00.101.00101		CASH - TRUIST CHECKING	55,059.85
401.00.101.00103		CASH - TRUIST CHECKING POOLED	164,079.96
401.00.101.00104		CASH - TRUIST MONEY RATE SAVINGS POOLED	674,617.08
401.00.115.00115		ACCOUNTS RECEIVABLE	3,479.47
401.00.151.00152		INVESTMENTS - FL TRUST	1,099,668.90
401.00.155.00155		PREPAID ITEMS	2,741.85
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	53,283.07
	Total		2,469,045.57
	Total Assets		$ 2,469,045.57

Liabilities and Fund Balance

401.00.202.00202		ACCOUNTS PAYABLE	776.47
	Total		776.47
	Total Liabilties		776.47
401.00.275.00275		NET INVESTMENT IN CAPITAL ASSETS	469,398.46
401.00.276.00276		NET POSITION	1,874,695.04
	Total		2,344,093.50
		Excess of Revenue Over Expenditures	124,175.60
	Total Fund Balances		2,468,269.10
	Total Liabilities and Fund Balances		$ 2,469,045.57

Town of South Palm Beach
Statement of Revenue and Expenditures
Revised Budget
For SEWER ENTERPRISE FUND (401)
For the Fiscal Period 2025-13 Year End Adjustments

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Revenues						
401.00.343.00500	SEWER CHARGES	$ 0.00	$ 0.00	$ 530,500.00	$ 529,603.20	$ 896.80
401.00.360.00100	MISCELLANEOUS INCOME	0.00	0.00	1,500.00	0.00	$ 1,500.00
401.00.361.00100	INTEREST INCOME	0.00	0.00	3,750.00	19,183.54	$ (15,433.54)
401.00.361.00400	NET INCREASE (DECREASE) F	0.00	0.00	55,000.00	47,970.90	$ 7,029.10
Total SEWER ENTERPRISE FUND Revenues		**$ 0.00**	**$ 0.00**	**$ 590,750.00**	**$ 596,757.64**	**$ (6,007.64)**
Expenditures						
401.09.535.31000	PROFESSIONAL SERVICES	$ 0.00	$ 0.00	$ 5,000.00	$ 3,995.62	$ 1,004.38
401.09.535.32000	ACCOUNTING & AUDITING	0.00	0.00	12,500.00	10,028.71	$ 2,471.29
401.09.535.34000	DISPOSAL CHARGES	0.00	0.00	300,000.00	254,297.68	$ 45,702.32
401.09.535.43000	UTILITIES	0.00	0.00	7,500.00	9,298.38	$ (1,798.38)
401.09.535.45000	PROPERTY & LIABILITY INSUR	0.00	0.00	6,000.00	4,229.52	$ 1,770.48
401.09.535.46000	REPAIRS & MAINTENANCE	0.00	0.00	55,000.00	66,412.41	$ (11,412.41)
401.09.535.52000	OPERATING SUPPLIES	0.00	0.00	1,000.00	1,181.63	$ (181.63)
401.09.535.59000	DEPRECIATION EXPENSE	0.00	0.00	50,000.00	43,138.09	$ 6,861.91
401.09.581.91000	INTERFUND TRANSFERS OUT	0.00	0.00	80,000.00	80,000.00	$ 0.00
Total SEWER ENTERPRISE FUND Expenditures		**$ 0.00**	**$ 0.00**	**$ 517,000.00**	**$ 472,582.04**	**$ 44,417.96**
SEWER ENTERPRISE FUND Excess of Revenues Over		**$ 0.00**	**$ 0.00**	**$ 73,750.00**	**$ 124,175.60**	**$ (50,425.60)**

Town of South Palm Beach

Statement of Revenue and Expenditures

Revised Budget

For the Fiscal Period 2025-13 Year End Adjustments

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Total Revenues	**$ 0.00**	**$ 0.00**	**$ 590,750.00**	**$ 596,757.64**	**$ (6,007.64)**
Total Expenditures	**$ 0.00**	**$ 0.00**	**$ 517,000.00**	**$ 472,582.04**	**$ 44,417.96**
Total Excess of Revenues Over Expenditures	**$ 0.00**	**$ 0.00**	**$ 73,750.00**	**$ 124,175.60**	**$ (50,425.60)**