

**Town of Penney Farms - General Fund  
General Fund P&L August 2024**

92%

	Aug 24	Oct '23 - Aug 24	YTD Budget	% of Budget
<b>Income</b>				
311004 · Ad Valorem (2023) Assessment	0.00	105,815.18	105,154.00	100.63%
312410 · 1st Local Opt Fuel Tax (LOCOP)	3,220.13	35,810.60	40,000.00	89.53%
312600 · Discretionary Surtax (DISC)	17,931.84	124,165.33	115,000.00	107.97%
314100 · Utility Service Tax (FPL-MT)	6,079.92	62,159.87	60,000.00	103.6%
314800 · Utility Service Tax - Propane	282.87	5,563.85	6,500.00	85.6%
315000 · Communication Svc Tax (CST)	1,061.44	9,229.55	16,500.00	55.94%
322000 · Building Permit Fee	33,657.75	62,635.24	35,000.00	178.96%
323100 · Franchise Fee/Electric (FPL-FR)	3,968.79	44,463.26	50,000.00	88.93%
324110 · CC Residential Impact Fees	7,740.00	11,546.00	12,000.00	96.22%
324120 · CC Non-Residential Impact Fees	0.00	0.00	5,600.00	0.0%
324810 · CC School Board Impact Fees	0.00	0.00	15,800.00	0.0%
329000 · Other Fees - (State Surcharges)	460.68	954.14	1,500.00	63.61%
331310 · Federal Grant - Water System	0.00	0.00	850,000.00	0.0%
331900 · USDA Grant - Pick-up Truck	0.00	0.00	35,400.00	0.0%
334802 · State - CDBG - Water System	0.00	101,995.00	600,000.00	17.0%
334804 · American Rescue Plan (ARPA)	0.00	53,161.75	417,212.00	12.74%
334805 · State Appropriations - Regular	0.00	0.00	850,000.00	0.0%
335120 · State Revenue Sharing	7,305.54	53,919.04	60,000.00	89.87%
335180 · Local Govt 1/2 ct Tx (Sale)	5,346.04	54,065.95	55,000.00	98.3%
335490 · Other (FDOT Lighting/Signal)	3,910.00	13,158.64	9,500.00	138.51%
342500 · Svc Chg/Annual Fire Inspection	0.00	160.00	1,500.00	10.67%
343900 · Other - (FDOT Mowing/Misc)	0.00	11,180.75	15,500.00	72.13%
347200 · Service Charge - Parks & Rec	0.00	450.00	150.00	300.0%
351500 · Judgments & Fees (Traffic)	0.00	0.00	100.00	0.0%
361200 · Interest Income	1,725.16	18,334.96	15,000.00	122.23%
366000 · Contribution/Donations/Private	0.00	3,125.00	100.00	3,125.0%
367000 · License (Business)	0.00	0.00	50.00	0.0%
369900 · Other Miscellaneous Revenues	0.00	67,016.67	100.00	67,016.67%
381000 · Water Utility Transfer In	5,579.20	57,851.62	52,000.00	111.25%
381002 · WW/Sewer Transfer In	4,430.80	44,602.11	39,000.00	114.36%
<b>Total Income</b>	<b>102,700.16</b>	<b>941,364.51</b>	<b>3,463,666.00</b>	<b>27.18%</b>
<b>Expense</b>				
<b>5110000 · Legislative Salaries (Council)</b>				
5111101 · Council Member (Brooks)	161.49	1,291.92	1,292.00	99.99%
5112100 · Payroll Tax Expense	12.35	90.59	103.00	87.95%
5119000 · Council Reserve Fund	0.00	2,302.51	5,580.00	41.26%
<b>Total 5110000 · Legislative Salaries (Council)</b>	<b>173.84</b>	<b>3,685.02</b>	<b>6,975.00</b>	<b>52.83%</b>
<b>5121000 · Executive Salaries</b>				
5121100 · Town Manager Salary	8,034.18	62,445.55	63,800.00	97.88%
5122100 · Payroll Tax Expense	1,890.72	13,670.78	16,060.00	85.12%
5122200 · Pension Plan Expense	0.00	5,342.00	6,330.00	84.39%
5122300 · Health Insurance	0.00	5,551.90	7,440.00	74.62%
<b>Total 5121000 · Executive Salaries</b>	<b>9,924.90</b>	<b>87,010.23</b>	<b>93,630.00</b>	<b>92.93%</b>

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	Aug 24	Oct '23 - Aug 24	YTD Budget	% of Budget
<b>5131000 · Reg Salaries &amp; Wages</b>				
5131201 · Town Clerk Salary (Anita)	5,520.00	44,924.50	48,340.00	92.93%
5131206 · Admin Asst (Megan)	3,816.00	30,942.25	33,010.00	93.74%
5132100 · Payroll Tax Expense	1,781.05	14,058.35	16,874.00	83.31%
5132200 · Pension Plan Expense	733.66	10,171.08	10,820.00	94.0%
5132300 · Health Insurance	0.00	17,179.78	20,732.00	82.87%
5132400 · Workers' Comp	0.00	6,607.87	8,811.00	75.0%
<b>Total 5131000 · Reg Salaries &amp; Wages</b>	<b>11,850.71</b>	<b>123,883.83</b>	<b>138,587.00</b>	<b>89.39%</b>
<b>5133000 · Financial &amp; Admin - (Oper Exp)</b>				
5133100 · Professional Services	108.36	421.83	500.00	84.37%
5133200 · Accounting/Auditing	0.00	1,325.00	12,000.00	11.04%
5134100 · Telephone	1,087.03	10,157.98	10,500.00	96.74%
5134600 · Repair & Maintenance	564.40	2,030.70	2,500.00	81.23%
5134901 · Legal Ads	0.00	107.10	1,500.00	7.14%
5135200 · Operating Supplies (Bank Fees)	893.77	2,935.04	3,000.00	97.84%
5135400 · Dues/Subscriptions	148.84	7,465.68	7,750.00	96.33%
5135500 · Education/Training	0.00	0.00	200.00	0.0%
<b>Total 5133000 · Financial &amp; Admin - (Oper Exp)</b>	<b>2,802.40</b>	<b>24,443.33</b>	<b>37,950.00</b>	<b>64.41%</b>
<b>5140000 · Legal Services</b>				
5140001 · Town Attorney Expense	0.00	16,500.00	20,000.00	82.5%
<b>Total 5140000 · Legal Services</b>	<b>0.00</b>	<b>16,500.00</b>	<b>20,000.00</b>	<b>82.5%</b>
<b>5191000 · General Govt Salaries</b>				
5191200 · Museum Director/Grant Support	750.00	6,000.00	6,500.00	92.31%
5192100 · Payroll Taxes	57.38	459.01	600.00	76.5%
<b>Total 5191000 · General Govt Salaries</b>	<b>807.38</b>	<b>6,459.01</b>	<b>7,100.00</b>	<b>90.97%</b>
<b>5193000 · General Government (Oper Exp)</b>				
5194200 · Postage/Freight	55.51	1,574.76	1,500.00	104.98%
5194300 · Utilities Expense	333.86	3,345.04	6,500.00	51.46%
5194400 · Rentals/Leases	399.00	4,536.55	5,000.00	90.73%
5194500 · Insurance (Property)	0.00	11,614.75	14,441.00	80.43%
5194501 · Cyber Security Premium	0.00	525.00	1,050.00	50.0%
5195100 · Office Supplies	965.22	6,404.86	6,000.00	106.75%
5195102 · Emergency Plan Exp (CEMP)	105.70	636.81	1,000.00	63.68%
<b>Total 5193000 · General Government (Oper Exp)</b>	<b>1,859.29</b>	<b>28,637.77</b>	<b>35,491.00</b>	<b>80.69%</b>
<b>5196000 · Capital Expenditure (&gt; \$5,000)</b>				
5196200 · Capital Outlay - Unrestricted	2,681.63	15,292.92	42,875.00	35.67%
5196315 · Sidewalk Repairs - (ADV)	0.00	0.00	4,000.00	0.0%
5196316 · New Pick-Up Truck (USDA)	0.00	0.00	39,925.00	0.0%
5196317 · Neptune 360 (WU Reading System)	0.00	0.00	5,000.00	0.0%
<b>Total 5196000 · Capital Expenditure (&gt; \$5,000)</b>	<b>2,681.63</b>	<b>15,292.92</b>	<b>91,800.00</b>	<b>16.66%</b>
<b>5210000 · TOPF - Grants</b>				
5210004 · State - CDBG - Water Lines	0.00	85,299.50	600,000.00	14.22%
5210006 · State Appropriation - (Regular)	0.00	0.00	850,000.00	0.0%
5210007 · American Rescue Plan (ARPA)	0.00	53,161.75	417,212.00	12.74%

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5210008 · Federal Grant (Regular Session)	0.00	0.00	850,000.00	0.0%
<b>Total 5210000 · TOPF - Grants</b>	<b>0.00</b>	<b>138,461.25</b>	<b>2,717,212.00</b>	<b>5.1%</b>
<b>5243000 · Protective Inspections</b>				
5243100 · Inspections / Plan Reviews	7,887.80	16,197.62	9,000.00	179.97%
5244900 · State Surcharge Fees	0.00	246.69	250.00	98.68%
<b>Total 5243000 · Protective Inspections</b>	<b>7,887.80</b>	<b>16,444.31</b>	<b>9,250.00</b>	<b>177.78%</b>
<b>5411000 · Public Works (Salaries)</b>				
5411205 · Public Works (Josh)	1,403.30	9,685.90	29,103.71	33.28%
5411209 · Public Works (Ryan)	0.00	24,964.08	24,964.08	100.0%
5411210 · Public Works (Clayton)	0.00	19,146.97	19,146.97	100.0%
5411211 · Public Works (George)	0.00	13,392.05	13,392.05	100.0%
5411213 · - Public Works (Dallas)	3,411.07	6,183.07	21,019.63	29.42%
5411214 · Public Works (Howard)	3,505.50	6,421.50	27,242.66	23.57%
5411216 · Public Works (Brandon)	0.00	940.50	7,920.74	11.87%
5412100 · Payroll Tax Expense	1,189.46	11,129.92	16,554.71	67.23%
5412200 · Pension Plan Expense	(513.48)	6,234.07	19,375.71	32.18%
5412300 · Health Insurance	(1,014.00)	(8,774.92)	33,440.74	(26.24%)
5412400 · Workers' Compensation	0.00	6,607.88	8,811.00	75.0%
<b>Total 5411000 · Public Works (Salaries)</b>	<b>7,981.85</b>	<b>95,931.02</b>	<b>220,972.00</b>	<b>43.41%</b>
<b>5413000 · Public Works (Oper Exp)</b>				
5414100 · Telephone	0.00	525.37	2,000.00	26.27%
5414300 · Utilities/Electric Expense	1,464.54	15,067.82	15,000.00	100.45%
5414500 · Insurance (Auto/Truck)	0.00	1,665.75	2,221.00	75.0%
5414600 · Repair & Maintenance	735.54	10,474.50	10,000.00	104.75%
5415200 · Operating Supplies	423.69	8,629.13	8,650.00	99.76%
5415201 · Fuel	754.81	8,440.81	15,000.00	56.27%
5415202 · Uniforms	0.00	2,796.89	3,000.00	93.23%
5415203 · Traffic Signal Maintenance	0.00	0.00	3,500.00	0.0%
5415300 · Road Materials/Supplies/Equip	0.00	663.52	1,500.00	44.24%
5415500 · Training (Certification)	0.00	0.00	1,500.00	0.0%
<b>Total 5413000 · Public Works (Oper Exp)</b>	<b>3,378.58</b>	<b>48,263.79</b>	<b>62,371.00</b>	<b>77.38%</b>
<b>5510025 · Unemployment Compensation</b>				
5510251 · Unemployment (Trevor)	0.00	0.00	3,500.00	0.0%
<b>Total 5510025 · Unemployment Compensation</b>	<b>0.00</b>	<b>0.00</b>	<b>3,500.00</b>	<b>0.0%</b>
<b>5723000 · Parks &amp; Recreation (Oper Exp)</b>				
5724300 · Utilities/Electric Expense	93.13	1,113.69	1,050.00	106.07%
5724500 · Insurance (General Liability)	0.00	10,558.50	14,078.00	75.0%
5724600 · Repair & Maintenance	0.00	210.00	1,000.00	21.0%
5724800 · Special Events (Parades, etc)	0.00	6,551.37	2,500.00	262.06%
<b>Total 5723000 · Parks &amp; Recreation (Oper Exp)</b>	<b>93.13</b>	<b>18,433.56</b>	<b>18,628.00</b>	<b>98.96%</b>
<b>5810000 · Interfund Transfers Out</b>				
5810001 · Transfer Out to Sewer Fund	9,625.00	13,475.00	100.00	13,475.0%
5810003 · Transfer Out to Water Utility	7,000.00	9,800.00	100.00	9,800.0%
<b>Total 5810000 · Interfund Transfers Out</b>	<b>16,625.00</b>	<b>23,275.00</b>	<b>200.00</b>	<b>11,637.5%</b>

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92%

**Total Expense**  
**Net Income**

<b>Aug 24</b>	<b>Oct '23 - Aug 24</b>	<b>YTD Budget</b>	<b>% of Budget</b>
66,066.51	646,721.04	3,463,666.00	18.67%
<b>36,633.65</b>	<b>294,643.47</b>	<b>0.00</b>	<b>100.0%</b>