

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

67%

	May 24	Oct '23 - May 24	YTD Budget	% of Budget
Income				
311004 · Ad Valorem (2023) Assessment	301.11	103,380.54	105,154.00	98.31%
312410 · 1st Local Opt Fuel Tax (LOCOP)	3,042.83	25,881.50	40,000.00	64.7%
312600 · Discretionary Surtax (DISC)	18,888.51	88,476.38	115,000.00	76.94%
314100 · Utility Service Tax (FPL-MT)	4,596.40	46,234.41	60,000.00	77.06%
314800 · Utility Service Tax - Propane	2,125.35	4,686.12	6,500.00	72.09%
315000 · Communication Svc Tax (CST)	866.68	6,497.58	16,500.00	39.38%
322000 · Building Permit Fee	291.25	21,035.56	35,000.00	60.1%
323100 · Franchise Fee/Electric (FPL-FR)	4,032.64	34,214.25	50,000.00	68.43%
324110 · CC Residential Impact Fees	0.00	3,806.00	12,000.00	31.72%
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)	8.96	374.32	1,500.00	24.96%
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	0.00	600,000.00	0.0%
334804 · American Rescue Plan (ARPA)	0.00	35,186.50	417,212.00	8.43%
334805 · State Appropriations - Regular	0.00	0.00	850,000.00	0.0%
335120 · State Revenue Sharing	4,665.89	37,327.08	60,000.00	62.21%
335180 · Local Govt 1/2 ct Tx (Sale)	5,612.12	37,980.54	55,000.00	69.06%
335490 · Other (FDOT Lighting/Signal)	0.00	3,674.00	9,500.00	38.67%
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	75.00	450.00	150.00	300.0%
351500 · Judgments & Fees (Traffic)	0.00	0.00	100.00	0.0%
361200 · Interest Income	1,706.57	13,288.42	15,000.00	88.59%
366000 · Contribution/Donations/Private	25.00	3,125.00	100.00	3,125.0%
367000 · License (Business)	0.00	0.00	50.00	0.0%
369900 · Other Miscellaneous Revenues	546.87	17,514.52	100.00	17,514.52%
381000 · Water Utility Transfer In	4,400.79	43,833.67	52,000.00	84.3%
381002 · WW/Sewer Transfer In	3,424.39	33,671.60	39,000.00	86.34%
Total Income	54,610.36	571,978.74	3,463,666.00	16.51%
Expense				
5110000 · Legislative Salaries (Council)				
5111101 · Council Member (Brooks)	107.66	915.11	1,292.00	70.83%
5112100 · Payroll Tax Expense	8.24	61.77	103.00	59.97%
5119000 · Council Reserve Fund	0.00	1,452.04	5,580.00	26.02%
Total 5110000 · Legislative Salaries (Council)	115.90	2,428.92	6,975.00	34.82%
5121000 · Executive Salaries				
5121100 · Town Manager Salary	6,329.88	43,592.62	63,800.00	68.33%
5122100 · Payroll Tax Expense	1,544.63	9,249.63	12,760.00	72.49%
5122200 · Pension Plan Expense	632.99	4,309.24	6,330.00	68.08%
5122300 · Health Insurance	508.70	4,025.80	7,440.00	54.11%
Total 5121000 · Executive Salaries	9,016.20	61,177.29	90,330.00	67.73%

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

67%

	May 24	Oct '23 - May 24	YTD Budget	% of Budget
5131000 · Reg Salaries & Wages				
5131201 · Town Clerk Salary (Anita)	3,680.00	32,044.50	48,340.00	66.29%
5131206 · Admin Asst (Megan)	2,529.00	22,068.25	33,010.00	66.85%
5132100 · Payroll Tax Expense	1,155.46	10,051.38	12,824.00	78.38%
5132200 · Pension Plan Expense	672.65	8,086.13	8,060.00	100.32%
5132300 · Health Insurance	0.00	12,093.97	20,732.00	58.34%
5132400 · Workers' Comp	0.00	4,405.25	8,811.00	50.0%
Total 5131000 · Reg Salaries & Wages	8,037.11	88,749.48	131,777.00	67.35%
5133000 · Financial & Admin - (Oper Exp)				
5133100 · Professional Services	0.00	205.11	500.00	41.02%
5133200 · Accounting/Auditing	200.00	1,325.00	12,000.00	11.04%
5134100 · Telephone	812.18	6,792.75	10,500.00	64.69%
5134600 · Repair & Maintenance	0.00	1,466.30	2,500.00	58.65%
5134901 · Legal Ads	0.00	107.10	1,500.00	7.14%
5135200 · Operating Supplies (Bank Fees)	311.56	1,494.42	2,000.00	74.72%
5135400 · Dues/Subscriptions	0.00	6,858.29	7,000.00	97.98%
5135500 · Education/Training	0.00	0.00	200.00	0.0%
Total 5133000 · Financial & Admin - (Oper Exp)	1,323.74	18,248.97	36,200.00	50.41%
5140000 · Legal Services				
5140001 · Town Attorney Expense	3,000.00	12,000.00	20,000.00	60.0%
Total 5140000 · Legal Services	3,000.00	12,000.00	20,000.00	60.0%
5191000 · General Govt Salaries				
5191200 · Museum Director/Grant Support	500.00	4,250.00	6,500.00	65.39%
5192100 · Payroll Taxes	38.25	325.13	600.00	54.19%
Total 5191000 · General Govt Salaries	538.25	4,575.13	7,100.00	64.44%
5193000 · General Government (Oper Exp)				
5194200 · Postage/Freight	21.40	1,012.53	1,200.00	84.38%
5194300 · Utilities Expense	252.28	2,332.67	6,500.00	35.89%
5194400 · Rentals/Leases	0.00	2,940.55	5,000.00	58.81%
5194500 · Insurance (Property)	0.00	7,220.50	14,441.00	50.0%
5194501 · Cyber Security Premium	0.00	262.50	1,050.00	25.0%
5195100 · Office Supplies	0.00	3,776.73	5,000.00	75.54%
5195102 · Emergency Plan Exp (CEMP)	37.45	314.74	1,000.00	31.47%
Total 5193000 · General Government (Oper Exp)	311.13	17,860.22	34,191.00	52.24%
5196000 · Capital Expenditure (> \$5,000)				
5196200 · Capital Outlay - Unrestricted	3,437.50	9,684.84	47,875.00	20.23%
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%
Total 5196000 · Capital Expenditure (> \$5,000)	3,437.50	9,684.84	96,800.00	10.01%
5210000 · TOPF - Grants				
5210004 · State - CDBG - Water Lines	0.00	0.00	600,000.00	0.0%
5210006 · State Appropriation - (Regular)	0.00	0.00	850,000.00	0.0%
5210007 · American Rescue Plan (ARPA)	0.00	35,186.50	417,212.00	8.43%

Town of Penney Farms - General Fund

General Fund P&L May 2024

67%

	May 24	Oct '23 - May 24	YTD Budget	% of Budget
5210008 · Federal Grant (Regular Session)	0.00	0.00	850,000.00	0.0%
Total 5210000 · TOPF - Grants	0.00	35,186.50	2,717,212.00	1.3%
5243000 · Protective Inspections				
5243100 · Inspections / Plan Reviews	455.00	7,964.82	7,500.00	106.2%
5244900 · State Surcharge Fees	0.00	241.63	250.00	96.65%
Total 5243000 · Protective Inspections	455.00	8,206.45	7,750.00	105.89%
5411000 · Public Works (Salaries)				
5411205 · Public Works (Josh)	740.30	6,749.20	29,103.71	23.19%
5411209 · Public Works (Ryan)	2,471.54	21,950.57	45,983.71	47.74%
5411210 · Public Works (Clayton)	1,574.00	17,794.97	41,677.71	42.7%
5411211 · Public Works (George)	1,115.62	12,824.67	40,634.71	31.56%
5412100 · Payroll Tax Expense	69.59	8,058.36	16,554.71	48.68%
5412200 · Pension Plan Expense	1,247.49	6,159.66	19,375.71	31.79%
5412300 · Health Insurance	(2,038.00)	(9,096.57)	33,440.74	(27.2%)
5412400 · Workers' Compensation	0.00	4,405.25	8,811.00	50.0%
Total 5411000 · Public Works (Salaries)	5,180.54	68,846.11	235,582.00	29.22%
5413000 · Public Works (Oper Exp)				
5414100 · Telephone	0.00	525.37	2,000.00	26.27%
5414300 · Utilities/Electric Expense	1,423.74	10,677.77	15,000.00	71.19%
5414500 · Insurance (Auto/Truck)	0.00	1,110.50	2,221.00	50.0%
5414600 · Repair & Maintenance	377.64	6,069.65	10,000.00	60.7%
5415200 · Operating Supplies	1,617.17	5,443.04	5,000.00	108.86%
5415201 · Fuel	2,027.72	5,706.04	15,000.00	38.04%
5415202 · Uniforms	0.00	1,237.23	2,000.00	61.86%
5415203 · Traffic Signal Maintenance	0.00	0.00	3,500.00	0.0%
5415300 · Road Materials/Supplies/Equip	405.00	625.00	1,500.00	41.67%
5415500 · Training (Certification)	0.00	0.00	1,500.00	0.0%
Total 5413000 · Public Works (Oper Exp)	5,851.27	31,394.60	57,721.00	54.39%
5510025 · Unemployment Compensation				
5510251 · Unemployment (Trevor)	0.00	0.00	3,500.00	0.0%
Total 5510025 · Unemployment Compensation	0.00	0.00	3,500.00	0.0%
5723000 · Parks & Recreation (Oper Exp)				
5724300 · Utilities/Electric Expense	94.38	832.95	750.00	111.06%
5724500 · Insurance (General Liability)	0.00	7,039.00	14,078.00	50.0%
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%
Total 5723000 · Parks & Recreation (Oper Exp)	94.38	14,633.32	18,328.00	79.84%
5810000 · Interfund Transfers Out				
5810001 · Transfer Out to Sewer Fund	0.00	3,850.00	100.00	3,850.0%
5810003 · Transfer Out to Water Utility	0.00	2,800.00	100.00	2,800.0%
Total 5810000 · Interfund Transfers Out	0.00	6,650.00	200.00	3,325.0%
Total Expense	37,361.02	379,641.83	3,463,666.00	10.96%
Net Income	17,249.34	192,336.91	0.00	100.0%