

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

33%

	Jan 24	Oct '23 - Jan 24	YTD Budget	% of Budget
Income				
311004 · Ad Valorem (2023) Assessment	1,287.05	100,420.45	105,154.00	95.5%
312410 · 1st Local Opt Fuel Tax (LOCOP)	2,274.63	13,117.50	40,000.00	32.79%
312600 · Discretionary Surtax (DISC)	7,370.52	37,289.20	115,000.00	32.43%
314100 · Utility Service Tax (FPL-MT)	5,186.50	23,779.98	60,000.00	39.63%
314800 · Utility Service Tax - Propane	668.02	1,321.39	6,500.00	20.33%
315000 · Communication Svc Tax (CST)	817.93	3,239.44	16,500.00	19.63%
322000 · Building Permit Fee	125.00	18,061.25	35,000.00	51.6%
323100 · Franchise Fee/Electric (FPL-FR)	3,398.92	17,513.36	50,000.00	35.03%
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)	4.00	292.46	1,500.00	19.5%
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	0.00	417,212.00	0.0%
334805 · State Appropriations - Regular	0.00	0.00	850,000.00	0.0%
335120 · State Revenue Sharing	4,665.89	18,663.54	60,000.00	31.11%
335180 · Local Govt 1/2 ct Tx (Sale)	4,377.09	18,076.64	55,000.00	32.87%
335490 · Other (FDOT Lighting/Signal)	3,674.00	3,674.00	9,500.00	38.67%
342500 · Svc Chg/Annual Fire Inspection	0.00	75.00	1,500.00	5.0%
343900 · Other - (FDOT Mowing/Misc)	3,779.25	7,480.00	15,500.00	48.26%
347200 · Service Charge - Parks & Rec	0.00	300.00	150.00	200.0%
351500 · Judgments & Fees (Traffic)	0.00	0.00	100.00	0.0%
361200 · Interest Income	1,728.29	6,551.49	15,000.00	43.68%
366000 · Contribution/Donations/Private	450.00	2,325.00	100.00	2,325.0%
367000 · License (Business)	0.00	0.00	50.00	0.0%
369900 · Other Miscellaneous Revenues	41.01	10,066.44	100.00	10,066.44%
381000 · Water Utility Transfer In	5,433.75	22,012.26	52,000.00	42.33%
381002 · WW/Sewer Transfer In	4,166.08	17,137.17	39,000.00	43.94%
Total Income	49,447.93	325,202.57	3,463,666.00	9.39%
Expense				
5110000 · Legislative Salaries (Council)				
5111101 · Council Member (Brooks)	107.66	430.64	1,292.00	33.33%
5112100 · Payroll Tax Expense	8.23	28.82	103.00	27.98%
5119000 · Council Reserve Fund	272.06	422.06	5,580.00	7.56%
Total 5110000 · Legislative Salaries (Council)	387.95	881.52	6,975.00	12.64%
5121000 · Executive Salaries				
5121100 · Town Manager Salary	4,869.24	20,220.40	63,800.00	31.69%
5122100 · Payroll Tax Expense	965.19	4,005.40	12,760.00	31.39%
5122200 · Pension Plan Expense	486.92	1,972.03	6,330.00	31.15%
5122300 · Health Insurance	1,119.00	2,528.70	7,440.00	33.99%
Total 5121000 · Executive Salaries	7,440.35	28,726.53	90,330.00	31.8%

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5131000 · Reg Salaries & Wages				
5131201 · Town Clerk Salary (Anita)	3,680.00	15,404.00	48,340.00	31.87%
5131206 · Admin Asst (Megan)	2,529.00	10,568.50	33,010.00	32.02%
5132100 · Payroll Tax Expense	1,245.56	4,793.65	12,824.00	37.38%
5132200 · Pension Plan Expense	2,993.61	5,029.82	8,060.00	62.41%
5132300 · Health Insurance	1,727.71	6,910.84	20,732.00	33.33%
5132400 · Workers' Comp	0.00	2,202.62	8,811.00	25.0%
Total 5131000 · Reg Salaries & Wages	12,175.88	44,909.43	131,777.00	34.08%
5133000 · Financial & Admin - (Oper Exp)				
5133100 · Professional Services	96.75	96.75	500.00	19.35%
5133200 · Accounting/Auditing	0.00	1,125.00	12,000.00	9.38%
5134100 · Telephone	1,844.44	4,369.59	10,500.00	41.62%
5134600 · Repair & Maintenance	0.00	909.00	2,500.00	36.36%
5134901 · Legal Ads	0.00	0.00	1,500.00	0.0%
5135200 · Operating Supplies (Bank Fees)	91.56	770.90	2,000.00	38.55%
5135400 · Dues/Subscriptions	3,625.80	5,988.98	7,000.00	85.56%
5135500 · Education/Training	0.00	0.00	200.00	0.0%
Total 5133000 · Financial & Admin - (Oper Exp)	5,658.55	13,260.22	36,200.00	36.63%
5140000 · Legal Services				
5140001 · Town Attorney Expense	1,500.00	6,000.00	20,000.00	30.0%
Total 5140000 · Legal Services	1,500.00	6,000.00	20,000.00	30.0%
5191000 · General Govt Salaries				
5191200 · Museum Director/Grant Support	500.00	2,000.00	6,500.00	30.77%
5192100 · Payroll Taxes	38.25	153.00	600.00	25.5%
Total 5191000 · General Govt Salaries	538.25	2,153.00	7,100.00	30.32%
5193000 · General Government (Oper Exp)				
5194200 · Postage/Freight	370.60	608.00	1,200.00	50.67%
5194300 · Utilities Expense	313.77	1,193.76	6,500.00	18.37%
5194400 · Rentals/Leases	798.00	1,743.55	5,000.00	34.87%
5194500 · Insurance (Property)	0.00	3,610.25	14,441.00	25.0%
5194501 · Cyber Security Premium	0.00	0.00	1,050.00	0.0%
5195100 · Office Supplies	1,218.13	2,341.36	5,000.00	46.83%
5195102 · Emergency Plan Exp (CEMP)	38.36	201.90	1,000.00	20.19%
Total 5193000 · General Government (Oper Exp)	2,738.86	9,698.82	34,191.00	28.37%
5196000 · Capital Expenditure (> \$5,000)				
5196200 · Capital Outlay - Unrestricted	104.69	6,225.76	47,875.00	13.0%
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)	104.69	6,225.76	96,800.00	6.43%
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	0.00	417,212.00	0.0%

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5210008 · Federal Grant (Regular Session)	0.00	0.00	850,000.00	0.0%
Total 5210000 · TOPF - Grants	0.00	0.00	2,717,212.00	0.0%
5243000 · Protective Inspections				
5243100 · Inspections / Plan Reviews	550.00	6,284.82	7,500.00	83.8%
5244900 · State Surcharge Fees	0.00	191.61	250.00	76.64%
Total 5243000 · Protective Inspections	550.00	6,476.43	7,750.00	83.57%
5411000 · Public Works (Salaries)				
5411205 · Public Works (Josh)	723.80	3,406.30	29,103.71	11.7%
5411209 · Public Works (Ryan)	2,525.77	10,490.27	45,983.71	22.81%
5411210 · Public Works (Clayton)	2,236.53	8,762.53	41,677.71	21.02%
5411211 · Public Works (George)	1,616.07	7,472.86	40,634.71	18.39%
5412100 · Payroll Tax Expense	1,205.17	4,544.79	16,554.71	27.45%
5412200 · Pension Plan Expense	708.20	2,874.57	19,375.71	14.84%
5412300 · Health Insurance	(796.62)	(3,186.48)	33,440.74	(9.53%)
5412400 · Workers' Compensation	0.00	2,202.63	8,811.00	25.0%
Total 5411000 · Public Works (Salaries)	8,218.92	36,567.47	235,582.00	15.52%
5413000 · Public Works (Oper Exp)				
5414100 · Telephone	0.00	525.37	2,000.00	26.27%
5414300 · Utilities/Electric Expense	1,248.08	5,170.15	15,000.00	34.47%
5414500 · Insurance (Auto/Truck)	0.00	555.25	2,221.00	25.0%
5414600 · Repair & Maintenance	864.41	4,194.66	10,000.00	41.95%
5415200 · Operating Supplies	1,319.09	2,210.34	5,000.00	44.21%
5415201 · Fuel	36.95	1,645.26	15,000.00	10.97%
5415202 · Uniforms	1,228.98	1,228.98	2,000.00	61.45%
5415203 · Traffic Signal Maintenance	0.00	0.00	3,500.00	0.0%
5415300 · Road Materials/Supplies/Equip	0.00	220.00	1,500.00	14.67%
5415500 · Training (Certification)	0.00	0.00	1,500.00	0.0%
Total 5413000 · Public Works (Oper Exp)	4,697.51	15,750.01	57,721.00	27.29%
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	117.40	418.62	750.00	55.82%
5724500 · Insurance (General Liability)	0.00	3,519.50	14,078.00	25.0%
5724600 · Repair & Maintenance	0.00	210.00	1,000.00	21.0%
5724800 · Special Events (Parades, etc)	1,272.30	2,868.52	2,500.00	114.74%
Total 5723000 · Parks & Recreation (Oper Exp)	1,389.70	7,016.64	18,328.00	38.28%
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	45,400.66	184,315.83	3,463,666.00	5.32%
Net Income	4,047.27	140,886.74	0.00	100.0%