

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

50%

	Mar 24	Oct '23 - Mar 24	YTD Budget	% of Budget
<b>Income</b>				
311004 · Ad Valorem (2023) Assessment	610.01	101,825.90	105,154.00	96.84%
312410 · 1st Local Opt Fuel Tax (LOCOP)	3,079.37	19,433.82	40,000.00	48.59%
312600 · Discretionary Surtax (DISC)	7,790.84	62,285.14	115,000.00	54.16%
314100 · Utility Service Tax (FPL-MT)	6,357.35	35,984.55	60,000.00	59.97%
314800 · Utility Service Tax - Propane	634.46	2,560.77	6,500.00	39.4%
315000 · Communication Svc Tax (CST)	769.92	4,869.74	16,500.00	29.51%
322000 · Building Permit Fee	1,660.25	20,543.05	35,000.00	58.69%
323100 · Franchise Fee/Electric (FPL-FR)	4,354.88	25,423.30	50,000.00	50.85%
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)	41.96	359.32	1,500.00	23.96%
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)	15,211.25	15,211.25	417,212.00	3.65%
334805 · State Appropriations - Regular	0.00	0.00	850,000.00	0.0%
335120 · State Revenue Sharing	4,665.89	27,995.31	60,000.00	46.66%
335180 · Local Govt 1/2 ct Tx (Sale)	4,831.65	27,893.09	55,000.00	50.72%
335490 · Other (FDOT Lighting/Signal)	0.00	3,674.00	9,500.00	38.67%
342500 · Svc Chg/Annual Fire Inspection	85.00	160.00	1,500.00	10.67%
343900 · Other - (FDOT Mowing/Misc)	0.00	7,480.00	15,500.00	48.26%
347200 · Service Charge - Parks & Rec	75.00	375.00	150.00	250.0%
351500 · Judgments & Fees (Traffic)	0.00	0.00	100.00	0.0%
361200 · Interest Income	1,739.14	9,918.93	15,000.00	66.13%
366000 · Contribution/Donations/Private	250.00	3,100.00	100.00	3,100.0%
367000 · License (Business)	0.00	0.00	50.00	0.0%
369900 · Other Miscellaneous Revenues	5,042.00	15,313.06	100.00	15,313.06%
381000 · Water Utility Transfer In	4,912.49	34,797.23	52,000.00	66.92%
381002 · WW/Sewer Transfer In	3,634.05	26,826.86	39,000.00	68.79%
<b>Total Income</b>	<b>65,745.51</b>	<b>449,836.32</b>	<b>3,463,666.00</b>	<b>12.99%</b>
<b>Expense</b>				
5110000 · Legislative Salaries (Council)				
5111101 · Council Member (Brooks)	107.66	699.79	1,292.00	54.16%
5112100 · Payroll Tax Expense	8.23	49.41	103.00	47.97%
5119000 · Council Reserve Fund	397.90	1,377.04	5,580.00	24.68%
<b>Total 5110000 · Legislative Salaries (Council)</b>	<b>513.79</b>	<b>2,126.24</b>	<b>6,975.00</b>	<b>30.48%</b>
5121000 · Executive Salaries				
5121100 · Town Manager Salary	4,869.24	32,393.50	63,800.00	50.77%
5122100 · Payroll Tax Expense	1,125.90	6,579.10	12,760.00	51.56%
5122200 · Pension Plan Expense	486.92	3,189.33	6,330.00	50.38%
5122300 · Health Insurance	479.70	3,008.40	7,440.00	40.44%
<b>Total 5121000 · Executive Salaries</b>	<b>6,961.76</b>	<b>45,170.33</b>	<b>90,330.00</b>	<b>50.01%</b>

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<b>5131000 · Reg Salaries &amp; Wages</b>				
5131201 · Town Clerk Salary (Anita)	3,680.00	24,684.50	48,340.00	51.06%
5131206 · Admin Asst (Megan)	2,580.75	16,965.25	33,010.00	51.39%
5132100 · Payroll Tax Expense	1,219.54	7,742.00	12,824.00	60.37%
5132200 · Pension Plan Expense	705.44	6,741.47	8,060.00	83.64%
5132300 · Health Insurance	1,727.71	10,366.26	20,732.00	50.0%
5132400 · Workers' Comp	2,202.63	4,405.25	8,811.00	50.0%
<b>Total 5131000 · Reg Salaries &amp; Wages</b>	12,116.07	70,904.73	131,777.00	53.81%
<b>5133000 · Financial &amp; Admin - (Oper Exp)</b>				
5133100 · Professional Services	0.00	205.11	500.00	41.02%
5133200 · Accounting/Auditing	0.00	1,125.00	12,000.00	9.38%
5134100 · Telephone	763.50	5,751.97	10,500.00	54.78%
5134600 · Repair & Maintenance	0.00	909.00	2,500.00	36.36%
5134901 · Legal Ads	0.00	53.55	1,500.00	3.57%
5135200 · Operating Supplies (Bank Fees)	91.56	954.02	2,000.00	47.7%
5135400 · Dues/Subscriptions	201.85	6,339.67	7,000.00	90.57%
5135500 · Education/Training	0.00	0.00	200.00	0.0%
<b>Total 5133000 · Financial &amp; Admin - (Oper Exp)</b>	1,056.91	15,338.32	36,200.00	42.37%
<b>5140000 · Legal Services</b>				
5140001 · Town Attorney Expense	1,500.00	9,000.00	20,000.00	45.0%
<b>Total 5140000 · Legal Services</b>	1,500.00	9,000.00	20,000.00	45.0%
<b>5191000 · General Govt Salaries</b>				
5191200 · Museum Director/Grant Support	500.00	3,250.00	6,500.00	50.0%
5192100 · Payroll Taxes	38.25	248.63	600.00	41.44%
<b>Total 5191000 · General Govt Salaries</b>	538.25	3,498.63	7,100.00	49.28%
<b>5193000 · General Government (Oper Exp)</b>				
5194200 · Postage/Freight	138.35	853.60	1,200.00	71.13%
5194300 · Utilities Expense	309.43	1,838.72	6,500.00	28.29%
5194400 · Rentals/Leases	399.00	2,541.55	5,000.00	50.83%
5194500 · Insurance (Property)	3,610.25	7,220.50	14,441.00	50.0%
5194501 · Cyber Security Premium	0.00	0.00	1,050.00	0.0%
5195100 · Office Supplies	324.02	3,130.86	5,000.00	62.62%
5195102 · Emergency Plan Exp (CEMP)	75.39	277.29	1,000.00	27.73%
<b>Total 5193000 · General Government (Oper Exp)</b>	4,856.44	15,862.52	34,191.00	46.39%
<b>5196000 · Capital Expenditure (&gt; \$5,000)</b>				
5196200 · Capital Outlay - Unrestricted	284.08	6,509.84	47,875.00	13.6%
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>	284.08	6,509.84	96,800.00	6.73%
<b>5210000 · TOPF - Grants</b>				
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)	15,211.25	15,211.25	417,212.00	3.65%

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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>15,211.25</b>	<b>15,211.25</b>	<b>2,717,212.00</b>	<b>0.56%</b>
<b>5243000 - Protective Inspections</b>				
5243100 - Inspections / Plan Reviews	345.00	7,124.82	7,500.00	95.0%
5244900 - State Surcharge Fees	0.00	218.97	250.00	87.59%
<b>Total 5243000 - Protective Inspections</b>	<b>345.00</b>	<b>7,343.79</b>	<b>7,750.00</b>	<b>94.76%</b>
<b>5411000 - Public Works (Salaries)</b>				
5411205 - Public Works (Josh)	799.70	5,262.00	29,103.71	18.08%
5411209 - Public Works (Ryan)	2,838.76	17,019.03	45,983.71	37.01%
5411210 - Public Works (Clayton)	2,080.44	14,091.97	41,677.71	33.81%
5411211 - Public Works (George)	1,208.07	10,689.05	40,634.71	26.31%
5412100 - Payroll Tax Expense	1,037.88	7,059.47	16,554.71	42.64%
5412200 - Pension Plan Expense	569.90	4,380.58	19,375.71	22.61%
5412300 - Health Insurance	(301.03)	(6,757.54)	33,440.74	(20.21%)
5412400 - Workers' Compensation	2,202.62	4,405.25	8,811.00	50.0%
<b>Total 5411000 - Public Works (Salaries)</b>	<b>10,436.34</b>	<b>56,149.81</b>	<b>235,582.00</b>	<b>23.84%</b>
<b>5413000 - Public Works (Oper Exp)</b>				
5414100 - Telephone	0.00	525.37	2,000.00	26.27%
5414300 - Utilities/Electric Expense	1,431.54	7,805.36	15,000.00	52.04%
5414500 - Insurance (Auto/Truck)	555.25	1,110.50	2,221.00	50.0%
5414600 - Repair & Maintenance	800.09	5,574.77	10,000.00	55.75%
5415200 - Operating Supplies	1,170.03	3,542.26	5,000.00	70.85%
5415201 - Fuel	967.87	3,678.32	15,000.00	24.52%
5415202 - Uniforms	0.00	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%
<b>Total 5413000 - Public Works (Oper Exp)</b>	<b>4,924.78</b>	<b>23,685.56</b>	<b>57,721.00</b>	<b>41.04%</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	110.63	641.18	750.00	85.49%
5724500 - Insurance (General Liability)	3,519.50	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)	1,313.64	4,883.89	2,500.00	195.36%
<b>Total 5723000 - Parks &amp; Recreation (Oper Exp)</b>	<b>4,943.77</b>	<b>12,774.07</b>	<b>18,328.00</b>	<b>69.7%</b>
<b>5810000 - Interfund Transfers Out</b>				
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%
<b>Total 5810000 - Interfund Transfers Out</b>	<b>0.00</b>	<b>6,650.00</b>	<b>200.00</b>	<b>3,325.0%</b>
<b>Total Expense</b>	<b>63,688.44</b>	<b>290,225.09</b>	<b>3,463,666.00</b>	<b>8.38%</b>
<b>Net Income</b>	<b>2,057.07</b>	<b>159,611.23</b>	<b>0.00</b>	<b>100.0%</b>