

**Town of Penney Farms - General Fund  
General Fund P&L May 2023**

67%

	May 23	Oct '22 - May 23	YTD Budget	% of Budget
<b>Income</b>				
311003 · Ad Valorem (2022) Assessment	1,119.57	93,162.98	89,448.00	104.15%
312410 · 1st Local Opt Fuel Tax (LOCOP)	4,364.46	28,069.92	35,900.00	78.19%
312600 · Discretionary Surtax (DISC)	17,605.82	86,446.62	110,650.00	78.13%
314100 · Utility Service Tax (FPL-MT)	5,122.64	39,587.83	58,000.00	68.26%
314800 · Utility Service Tax - Propane	477.80	4,065.09	6,500.00	62.54%
315000 · Communication Svc Tax (CST)	1,008.39	11,341.88	14,600.00	77.68%
322000 · Building Permit Fee	1,001.00	18,410.96	55,000.00	33.47%
323100 · Franchise Fee/Electric (FPL-FR)	3,431.37	30,351.22	43,400.00	69.93%
329000 · Other Fees - (State Surcharges)	25.53	492.57	1,650.00	29.85%
334801 · State Grant - Playground Park	0.00	0.00	49,500.00	0.0%
334802 · State - CDBG - Water Lines	0.00	0.00	600,000.00	0.0%
334803 · State Appropriations - Summer	0.00	0.00	500,000.00	0.0%
334804 · American Rescue Plan (ARPA)	0.00	0.00	417,212.00	0.0%
334805 · State Appropriations - Regular	0.00	0.00	1,000,000.00	0.0%
335120 · State Revenue Sharing	4,449.82	40,048.38	51,700.00	77.46%
335180 · Local Govt 1/2 ct Tx (Sale)	5,171.53	37,831.70	51,800.00	73.03%
335490 · Other (FDOT Lighting/Signal)	0.00	0.00	8,500.00	0.0%
342500 · Svc Chg/Annual Fire Inspection	0.00	0.00	1,500.00	0.0%
343900 · Other - (FDOT Mowing/Misc)	0.00	11,230.00	15,500.00	72.45%
347200 · Service Charge - Parks & Rec	0.00	0.00	150.00	0.0%
351500 · Judgments & Fees (Traffic)	0.00	0.00	100.00	0.0%
361200 · Interest Income	1,618.82	10,410.24	500.00	2,082.05%
366000 · Contribution/Donations/Private	0.00	0.00	100.00	0.0%
367000 · License (Business)	0.00	0.00	50.00	0.0%
369900 · Other Miscellaneous Revenues	205.54	9,677.03	100.00	9,677.03%
381000 · Water Utility Transfer In	4,009.00	35,037.06	83,831.00	41.8%
381002 · WW/Sewer Transfer In	2,959.48	25,875.96	70,831.00	36.53%
389901 · Building Permit Capital (2021)	1,426.12	15,781.52	18,500.00	85.31%
<b>Total Income</b>	<b>53,996.89</b>	<b>497,820.96</b>	<b>3,285,022.00</b>	<b>15.15%</b>
<b>Expense</b>				
<b>5110000 · Legislative Salaries (Council)</b>				
5111101 · Council Member (Brooks)	496.90	496.90	907.00	54.79%
5112100 · Payroll Tax Expense	38.02	38.02	76.00	50.03%
5119000 · Council Reserve Fund	25.00	3,353.41	5,992.00	55.97%
<b>Total 5110000 · Legislative Salaries (Council)</b>	<b>559.92</b>	<b>3,888.33</b>	<b>6,975.00</b>	<b>55.75%</b>
<b>5121000 · Executive Salaries</b>				
5121100 · Town Manager Salary	4,727.38	42,744.03	61,956.00	68.99%
5122100 · Payroll Tax Expense	946.35	7,741.73	12,391.00	62.48%
5122200 · Pension Plan Expense	472.74	4,207.41	6,145.00	68.47%
5122300 · Health Insurance	469.90	3,658.60	6,000.00	60.98%
<b>Total 5121000 · Executive Salaries</b>	<b>6,616.37</b>	<b>58,351.77</b>	<b>86,492.00</b>	<b>67.47%</b>
<b>5131000 · Reg Salaries &amp; Wages</b>				
5131201 · Town Clerk Salary (Anita)	3,520.00	31,080.00	46,170.00	67.32%

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5131206 · Admin Asst (Megan)	2,431.00	21,100.50	31,190.00	67.65%
5132100 · Payroll Tax Expense	1,089.91	9,935.93	11,729.00	84.71%
5132200 · Pension Plan Expense	614.15	5,679.64	7,670.00	74.05%
5132300 · Health Insurance	1,580.74	12,645.92	18,960.00	66.7%
5132400 · Workers' Comp	0.00	4,411.15	8,557.00	51.55%
<b>Total 5131000 · Reg Salaries &amp; Wages</b>	<b>9,235.80</b>	<b>84,853.14</b>	<b>124,276.00</b>	<b>68.28%</b>
<b>5133000 · Financial &amp; Admin - (Oper Exp)</b>				
5133100 · Professional Services	0.00	90.00	1,500.00	6.0%
5133200 · Accounting/Auditing	0.00	7,642.00	8,000.00	95.53%
5134100 · Telephone	282.02	6,484.04	6,500.00	99.75%
5134600 · Repair & Maintenance	0.00	1,050.00	2,500.00	42.0%
5134901 · Legal Ads	0.00	686.00	1,500.00	45.73%
5135200 · Operating Supplies (Bank Fees)	87.19	1,239.28	1,500.00	82.62%
5135400 · Dues/Subscriptions	0.00	5,451.37	5,000.00	109.03%
5135500 · Education/Training	0.00	0.00	200.00	0.0%
<b>Total 5133000 · Financial &amp; Admin - (Oper Exp)</b>	<b>369.21</b>	<b>22,642.69</b>	<b>26,700.00</b>	<b>84.8%</b>
<b>5140000 · Legal Services</b>				
5140001 · Town Attorney Expense	0.00	13,500.00	20,000.00	67.5%
<b>Total 5140000 · Legal Services</b>	<b>0.00</b>	<b>13,500.00</b>	<b>20,000.00</b>	<b>67.5%</b>
<b>5191000 · General Govt Salaries</b>				
5191200 · Grant Writer Salary	500.00	4,250.00	6,500.00	65.39%
5192100 · Payroll Taxes	38.25	425.13	520.00	81.76%
<b>Total 5191000 · General Govt Salaries</b>	<b>538.25</b>	<b>4,675.13</b>	<b>7,020.00</b>	<b>66.6%</b>
<b>5193000 · General Government (Oper Exp)</b>				
5194200 · Postage/Freight	183.20	610.87	1,000.00	61.09%
5194300 · Utilities Expense	424.58	3,624.02	5,000.00	72.48%
5194400 · Rentals/Leases	0.00	3,269.86	5,000.00	65.4%
5194500 · Insurance (Property)	0.00	4,791.17	9,317.00	51.42%
5195100 · Office Supplies	960.94	5,365.50	6,000.00	89.43%
5195102 · Emergency Plan Exp (CEMP)	0.00	219.94	1,000.00	21.99%
<b>Total 5193000 · General Government (Oper Exp)</b>	<b>1,568.72</b>	<b>17,881.36</b>	<b>27,317.00</b>	<b>65.46%</b>
<b>5196000 · Capital Expenditure (&gt; \$5,000)</b>				
5196001 · Capital Outlay (Restricted)	0.00	0.00	170,662.00	0.0%
5196200 · Capital Outlay - Unrestricted	0.00	7,463.41	15,083.00	49.48%
5196313 · Town Hall Back Hallway - BPR	0.00	14,355.40	14,500.00	99.0%
5196314 · Storage Room Shelving - BPR	1,426.12	1,426.12	4,000.00	35.65%
5196315 · Sidewalk Repairs - (ADV)	0.00	0.00	4,000.00	0.0%
<b>Total 5196000 · Capital Expenditure (&gt; \$5,000)</b>	<b>1,426.12</b>	<b>23,244.93</b>	<b>208,245.00</b>	<b>11.16%</b>
<b>5210000 · TOPF - Grants</b>				
5210002 · State Grant - Park Upgrades	22,193.30	39,970.25	49,500.00	80.75%
5210004 · State - CDBG - Water Lines	0.00	0.00	600,000.00	0.0%
5210005 · State Appropriation - (Summer)	0.00	0.00	500,000.00	0.0%
5210006 · State Appropriation - (Regular)	0.00	0.00	1,000,000.00	0.0%
5210007 · American Rescue Plan (ARPA)	0.00	0.00	417,212.00	0.0%

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<b>Total 5210000 · TOPF - Grants</b>	22,193.30	39,970.25	2,566,712.00	1.56%
<b>5243000 · Protective Inspections</b>				
5243100 · Inspections / Plan Reviews	315.00	11,960.10	13,500.00	88.59%
5244900 · State Surcharge Fees	0.00	210.76	750.00	28.1%
<b>Total 5243000 · Protective Inspections</b>	315.00	12,170.86	14,250.00	85.41%
<b>5411000 · Public Works (Salaries)</b>				
5411205 · Public Works (Josh)	656.00	6,706.35	8,400.00	79.84%
5411209 · Public Works (Ryan)	2,340.01	21,265.34	30,720.00	69.22%
5411210 · Public Works (Clayton)	2,120.00	18,595.82	27,488.00	67.65%
5411211 · Public Works (George)	1,716.00	16,295.62	23,393.00	69.66%
5412100 · Payroll Tax Expense	1,032.83	7,804.34	8,700.00	89.71%
5412200 · Pension Plan Expense	677.20	4,884.61	7,425.00	65.79%
5412300 · Health Insurance	2,027.48	16,218.43	23,226.00	69.83%
5412400 · Workers' Compensation	0.00	4,411.17	8,557.00	51.55%
<b>Total 5411000 · Public Works (Salaries)</b>	10,569.52	96,181.68	137,909.00	69.74%
<b>5413000 · Public Works (Oper Exp)</b>				
5414100 · Telephone	120.05	1,177.20	3,600.00	32.7%
5414300 · Utilities/Electric Expense	1,131.00	8,909.54	12,000.00	74.25%
5414500 · Insurance (Auto/Truck)	0.00	1,282.34	2,034.00	63.05%
5414600 · Repair & Maintenance	605.50	6,880.25	5,000.00	137.61%
5415200 · Operating Supplies	408.86	8,008.85	5,000.00	160.18%
5415201 · Fuel	1,341.60	11,265.56	10,000.00	112.66%
5415202 · Uniforms	0.00	1,621.77	2,000.00	81.09%
5415300 · Road Materials/Supplies/Equip	37.80	815.11	1,000.00	81.51%
5415500 · Training (Certification)	0.00	75.00	100.00	75.0%
<b>Total 5413000 · Public Works (Oper Exp)</b>	3,644.81	40,035.62	40,734.00	98.29%
<b>5723000 · Parks &amp; Recreation (Oper Exp)</b>				
5724300 · Utilities/Electric Expense	55.38	252.65	1,500.00	16.84%
5724500 · Insurance (General Liability)	0.00	6,728.67	13,192.00	51.01%
5724600 · Repair & Maintenance	0.00	395.00	1,000.00	39.5%
5724800 · Special Events (Parades, etc)	0.00	2,216.45	2,500.00	88.66%
<b>Total 5723000 · Parks &amp; Recreation (Oper Exp)</b>	55.38	9,592.77	18,192.00	52.73%
<b>5810000 · Interfund Transfers Out</b>				
5810001 · Transfer Out to Sewer Fund	0.00	0.00	100.00	0.0%
5810003 · Transfer Out to Water Utility	0.00	0.00	100.00	0.0%
<b>Total 5810000 · Interfund Transfers Out</b>	0.00	0.00	200.00	0.0%
<b>Total Expense</b>	57,092.40	426,988.53	3,285,022.00	13.0%
<b>Net Income</b>	<b>(3,095.51)</b>	<b>70,832.43</b>	<b>0.00</b>	<b>100.0%</b>