

Town of White Springs Florida
GENERAL FUND
Profit and Loss
September 30, 2024

	Total	Budget	Variance
Income			
311.000 AD VALOREM TAXES	\$ 149,319.77	\$ 140,032.00	\$ 9,287.77
341.200 SERVICE FEES- FAX, COPY, NOTARY	46.10	0.00	46.10
362.003 CELL TOWER RENTAL FEE	19,577.13	13,231.00	6,346.13
323.100 ELECTRICITY FRANCHISE FEE	82,885.19	42,000.00	40,885.19
Sanitation Franchise Fee	0.00	12,000.00	(12,000.00)
316.000 Local Business Tax - Occupation	126.25	1,400.00	(1,273.75)
335.140 Mobile Home Licenses	238.96	600.00	(361.04)
329.001 Election fees	36.00	0.00	36.00
335.150 Beverage Licenses	1,144.31	300.00	844.31
335.160 LICENSES AND PERMITS OTHER	6,408.55	0.00	6,408.55
342.000 GAMING PERMIT	130,355.12	222,000.00	(91,644.88)
351.000 FINES AND FORFEITURES	1,077.68	1,500.00	(422.32)
351.510 LAW EDUCATION	119.41	150.00	(30.59)
361.100 INTEREST	3,182.39	-	3,182.39
369.100 Miscellaneous	2,920.97	-	2,920.97
312.100 LOCAL OPTION FUEL TAX	178,664.11	192,754.00	(14,089.89)
335.00 STATE REVENUE	15,021.99	0.00	10,686.03
335.49 DOT STATE HIGHWAY LIGHTING SYS	91,752.01	38,946.60	52,805.41
312.600 DISCRETIONARY SALES TAX/MONTHLY	75,399.81	76,866.60	(1,466.09)
315.000 COMMUNICATION SERVICE TAX	34,360.99	29,664.00	4,696.99
335.120 STATE REVENUE SHARING	53,320.76	44,917.00	8,403.76
335.180 HALF CENT SALES TAX	19,583.84	35,739.00	(16,155.16)
335.491 DOT GREENSCAPES	7,000.00	14,000.00	(7,000.00)
314.100 ELECTRIC UTILITY SERVICE TAX	32,640.10	55,200.00	(22,559.90)
314.800 PROPANE UTILITY TAX	1,135.69	1,364.00	(228.31)
314.300 Water Tax	0.00	10,667.00	(10,667.00)
Total UTILITY & SERVICE TAX	-	67,231.00	(67,231.00)
Total Income	906,317.25	1,000,561.60	(98,580.31)
Expenses			
5101 GEN GOVT EXPENSE	35,834.38	-	(35,834.38)
511 LEGISLATIVE EXPENSE			
5111011 COUNCIL SALARIES	26,850.00	31,800.00	5,150.00
5111021 FICA (ELECTED OFFICIAL)	2,050.75	2,432.70	381.95
5111024 WORKERS COMP	-	73.14	73.14
5113040 COUNCIL TRAVEL AND TRAINING	-	5,500.00	5,500.00
5113047 ELECTION EXPENSE	-	2,000.00	2,000.00
5113046 INSURANCE EXPENSE	18,613.16	-	(18,613.16)
Total 511 LEGISLATIVE EXPENSE	47,313.91	41,805.84	(5,508.07)
512 GENERAL GOVERNMENT EXPENSE			
5121012 REGULAR SALARIES & WAGES	148,200.94	139,059.44	(9,141.50)
5121021 FICA (STAFF)	11,202.21	11,211.24	9.03
5121022 RETIREMENT	854.34	6,952.97	6,298.63
5121023 LIFE/HEALTH	24,242.22	47,580.00	23,337.78
512024 WORKERS COMP	-	319.83	319.83
5123031 PROFESSIONAL SERVICE	9,351.00	30,000.00	20,649.00
5123032 AUDIT & ACCOUNTING	28,914.19	40,000.00	11,085.81
5123034 BANK CHARGE - VISA BILLS	15,013.83	100.00	(14,913.83)
5123040 TRAVEL AND TRAINING	-	2,000.00	2,000.00
5123041 COMMUNICATIONS SERVICES	15,771.26	8,500.00	(7,271.26)
5123042 FREIGHT & POSTAGE SERVICE	192.50	1,000.00	807.50
5123043 UTILITY SERVICE	16,928.10	4,500.00	(12,428.10)
5123044 RENTAL & LEASES	8,224.51	5,000.00	(3,224.51)
5123045 INSURANCE	21,969.12	9,602.00	(12,367.12)
5123046 REPAIR & MAINTENANCE	15,025.03	5,000.00	(10,025.03)
5120347 ADVERTISING AND PRINTING	2,532.32	5,000.00	2,467.68
5123051 OFFICE SUPPLIES	4,098.18	6,000.00	1,901.82
5123052 OPERATING SUPPLIES	5,099.62	1,000.00	(4,099.62)
5123054 SUBSCRIPTIONS & MEMBERSHIPS	4,399.81	4,000.00	(399.81)
5123064 Machinery and equipment	9,238.36	-	(9,238.36)
Total 512 GENERAL GOVERNMENT EXPENSE	341,057.54	326,825.48	(14,232.06)

515 PLANNING			
5153031 PROFESSIONAL SERVICES	-	50,000.00	50,000.00
521 POLICE DEPT EXPENSE			
5213031 PROFESSIONAL SERVICE	73,500.00	102,000.00	28,500.00
5213046 REPAIRS AND MAINTENANCE	370.00	-	(370.00)
5213052 OPERATING SUPPLIES	-	-	-
Total 521 POLICE DEPT EXPENSE	73,870.00	102,000.00	28,130.00
522 FIRE DEPT EXPENSE			
5221012 FIRE SALARIES	100,387.06	142,229.96	41,842.90
5221021 FICA -FIRE	7,734.87	10,880.59	3,145.72
5221024 WORKERS COMP	315.00	3,736.80	3,421.80
5223031 PROFESSIONAL SERVICES - ALARM	-	3,720.00	3,720.00
5223041 COMMUNICATION SERVICES	404.32	3,000.00	2,595.68
5223043 UTILITY SERVICES- FIRE	446.42	4,000.00	3,553.58
5223045 INSURANCE FIRE	2,420.00	7,367.00	4,947.00
5223046 REPAIRS / MAINTENANCE - FIRE	7,128.62	10,000.00	2,871.38
5223052 OPERATING SUPPLIES-FIRE	5,532.42	10,600.00	5,067.58
5223054 SUBSCRIPTIONS & MEMBERSHIPS	195.00	-	(195.00)
586 CAPITAL OUTLAY - FIRE			
5867101 Debt Srv - Prin - Leasing 2 Inc	18,408.87	-	(18,408.87)
5867201 Debt Srv - Int - Leasing 2 Inc	3,038.65	-	(3,038.65)
Total 522 FIRE DEPT EXPENSE	146,009.23	195,534.35	49,525.12
524 CODE ENFORCEMENT EXPENSE			
524 CODE ENFORCEMENT EXPENSE	200.00	-	(200.00)
5243041 COMMUNICATION SERVICES	48.26	-	(48.26)
Total 524 CODE ENFORCEMENT EXPENSE	248.26	-	(248.26)
529 ANIMAL CONTROL EXPENSE			
5293052 OPERATION SUPPLIES	99.00	-	(99.00)
Total 529 ANIMAL CONTROL EXPENSE	99.00	-	(99.00)
6560 Payroll Expenses			
Company Contributions	77.62	-	(77.62)
Retirement	518.19	-	(518.19)
Taxes	1,834.73	-	(1,834.73)
Wages	394.80	-	(394.80)
Total 6560 Payroll Expenses	2,825.34	-	(2,825.34)
STREETS			
5411012 RDS/STREETS SALARY	71,064.23	58,689.28	(12,374.95)
5411021 RD/STREETS FICA	5,007.94	4,750.94	(257.00)
5411022 RETIREMENT CONTRIBUTION	1,779.36	2,934.46	1,155.10
5411023 LIFE/HEALTH INSURANCE	3,906.18	26,352.00	22,445.82
5411024 WORKERS COMP INSURANCE	-	5,431.56	5,431.56
5413040 TRAVEL AND TRAINING	-	2,000.00	2,000.00
5413041 COMMUNICATION SERVICES	5,255.32	1,600.00	(3,655.32)
5413043 UTILITY SERVICES	38,235.39	24,000.00	(14,235.39)
5413045 INSURANCE	5,399.00	16,820.00	11,421.00
5413046 REPAIRS & MAINTENANCE -R/S	14,860.48	15,000.00	139.52
5413052 OPERATING SUPPLIES -R/S	13,770.01	5,000.00	(8,770.01)
5413053 ROAD MATERIALS AND SUPPLIES	-	4,000.00	4,000.00
5413064 MACHINERY AND EQUIPMENT	-	20,000.00	20,000.00
Total Streets	159,277.91	186,578.24	27,300.33

SPECIAL RESERVES EXPENSE

572	SPECIAL RESERVES EXPENSE	1,000.00	-	(1,000.00)
574.301	Festival of Lights Expense	25.00	1,500.00	1,475.00
574.302	Azalea Festival Expense	-	4,000.00	4,000.00
574.304	MLK Dedication Expense	-	1,000.00	1,000.00
574.305	May Day Expense	2,408.93	4,000.00	1,591.07
574.306	Fall Fest / Truck & Treat	-	300.00	300.00
574.307	Unity Day	-	1,200.00	1,200.00
574.308	Veterian's Day	-	500.00	500.00
5723043	UTILITY SERVICE - RECREATION	19,071.69	2,161.00	(16,910.69)
5723046	REPAIRS & /MAINTENANCE	3,300.00	4,800.00	1,500.00
Total 572 RECREATION EXPENSE		<u>25,805.62</u>	<u>19,461.00</u>	<u>(6,344.62)</u>
Total Expenses		<u>832,341.19</u>	<u>922,204.91</u>	<u>89,863.72</u>
Net Income		<u>\$ 73,976.06</u>	<u>\$ 78,356.69</u>	<u>\$ (4,380.63)</u>

Town of White Springs Enterprise Fund
Budget vs. Actuals: Budget_FY24_P&L - FY24 P&L
SEPTEMBER 30, 2024

	ACTUAL	TOTAL BUDGET	VARIANCE
ENTERPRISE INCOME			
324 WATER REVENUE	\$ 38,998.85	\$ -	\$ 38,998.85
314.300 WATER TAX	9,218.37	-	9,218.37
343.300 WATER SALES INCOME	90,927.71	192,416.00	(101,488.29)
343.301 SPECIAL WATER SALES	-	350.00	(350.00)
346.900 SERVICE CHARGE	10,916.81	2,000.00	8,916.81
346.901 RETURNED CHECK	-	100.00	(100.00)
361.100 EARNED INTEREST	7,809.08	-	7,809.08
384.500 COUNTY FUNDS 2001 A&B BONDS COUNTY DEV AUTH	90,000.00	45,000.00	45,000.00
343.400 SOLID WASTE REV UTILITIES	143,998.55	146,245.25	(2,246.70)
SEWER REVENUE			
343.500 SEWER SALES REVENUE	204,278.36	264,211.00	(59,932.64)
TOTAL INCOME	596,147.73	650,322.25	(54,174.52)
GRANT / LOAN EXPENSE			
517.000 WW LOAN RESERVE EXPENSE	22,034.24	20,392.00	(1,642.24)
517.700 DEBT SERVICE- 2001 BOND A&B	-	20,392.00	20,392.00
517.705 SRF Loan Payment-229040 (rehab)	-	3,102.00	3,102.00
SRF LOAN PAYMENT - WW229041/SG229042	-	26,612.00	26,612.00
517.710 SRF Loan CS12022902P	-	32,867.20	32,867.20
Total GRANT / LOAN EXPENSE	22,034.24	103,365.20	81,330.96
SANITATION EXPENSE			
5341012 Salary	-	16,260.00	16,260.00
5341021 FICA Tax	-	1,312.00	1,312.00
5341022 Retirement Contributions	-	813.02	813.02
5341023 Life & Health Insurance	-	6,002.40	6,002.40
5341024 Workers Comp Insurance	-	401.62	401.62
5343032 Audit & Accounting	-	5,000.00	5,000.00
5343340 Contract - Waste Pro	113,492.12	107,145.75	(6,346.37)
5343420 Postage	107.28	1,500.00	1,392.72
534490 Other Current Charges - Sanitation	29.96	-	(29.96)
Total SANITATION EXPENSE	113,629.36	138,434.79	24,805.43
SEWER COLLECTION			
536.590 water/Sewer Depreciation			
5361012 Salary	24,822.82	25,392.64	569.82
5361014 SC OVERTIME	-	2,500.00	2,500.00
5361021 FICA Taxes	1,984.16	2,242.31	258.15
5361022 Retirement Contributions	-	1,269.63	1,269.63
5361023 Life & Health Insurance	-	10,394.40	10,394.40
5361024 Workers Comp Insurance	-	1,330.37	1,330.37
5363032 Audit & Accounting - WW	26,423.66	7,500.00	(18,923.66)
5363041 Communication Services	2,626.48	1,000.00	(1,626.48)
5363042 Postage & Freight	588.60	1,500.00	911.40
5363043 Utility Service	45,840.62	15,000.00	(30,840.62)
5363045 Insurance	2,606.00	7,831.00	5,225.00
5363046 Repairs & Maintenance	15,596.81	30,000.00	14,403.19
5363052 Operating Supplies	5,465.97	5,000.00	(465.97)
5363064 Capital Outlay - Mach & Equip	-	10,000.00	10,000.00
Total SEWER COLLECTION	125,955.12	120,960.35	(4,994.77)

SEWER PLANT OPERATIONS			
5351012 Salaries	7,774.16	8,787.20	1,013.04
5351021 FICA Taxes	770.31	708.85	(61.46)
5351022 Retirement Contribution	-	399.36	399.36
5351023 Life & Health Insurance	-	2,342.40	2,342.40
5351024 Workers Comp Insurance	-	408.27	408.27
5353031 Testing	485.00		(485.00)
5353040 Travel & Per Diem	-	500.00	500.00
5353041 COMMUNICATION SERVICE	-	432.00	432.00
5353043 UTILITY SERVICES	-	560.00	560.00
5353045 INSURANCE	-	7,825.00	7,825.00
5353046 REPAIRS & MAINTENANCE SERVICE	36,055.21	20,000.00	(16,055.21)
5353052 OPERATING SUPPLIES	57,582.57	42,000.00	(15,582.57)
5353054 SUBSCRIPTIONS & MEMBERSHIPS	246.50	300.00	53.50
Total SEWER PLANT OPERATIONS	102,913.75	84,263.08	(18,650.67)
WATER DISTRIBUTION			
5360112 Salary	-	17,804.00	17,804.00
5360114 WD OVERTIME	-	2,500.00	2,500.00
5360121 FICA Taxes	-	1,629.14	1,629.14
5360122 Retirement Contributions	-	890.24	890.24
5360123 Life & Health Insurance	-	6,734.40	6,734.40
5360124 Workers Comp Insurance	-	558.69	558.69
5360331 Professional Service	-	7,500.00	7,500.00
5360340 Travel & Training	-	500.00	500.00
5360341 Communications Service	-	790.00	790.00
5360342 Postage & Freight	2,100.01	1,500.00	(600.01)
5360345 Insurance	2,417.17	7,831.00	5,413.83
5360346 Repairs & Maintenance	6,496.93	13,000.00	6,503.07
5360351 Office Supplies	-	250.00	250.00
5360352 Operating Supplies	8,538.64	6,000.00	(2,538.64)
5360353 (Over) / Shorts	239.50	200.00	(39.50)
5363049 Bank Service Charge	-	100.00	100.00
Total WATER DISTRIBUTION	19,792.25	67,787.47	47,995.22
WATER PLANT OPERATIONS			
533.590 Water Depreciation			
5331012 Salary	41,185.45	8,787.20	(32,398.25)
5331021 FICA Taxes	4,790.01	708.65	(4,081.36)
5331022 Retirement Contributions	-	399.36	399.36
5331023 Life & Health Insurance	-	2,342.40	2,342.40
5331024 Workers Comp Insurance	-	408.27	408.27
5333040 Travel & Training	-	500.00	500.00
5333041 Communication Service	-	432.00	432.00
5333043 Utility Services	-	20,000.00	20,000.00
5333045 Insurance	-	7,831.00	7,831.00
5333046 Repairs & Maintenance	28,612.61	33,000.00	4,387.39
5333051 Office Supplies	330.00	250.00	(80.00)
5333052 Operating Supplies	7,668.61	3,000.00	(4,668.61)
5333054 Subscriptions & Membership	4,384.13	500.00	(3,884.13)
Total WATER PLANT OPERATIONS	86,970.81	78,158.88	(8,811.93)
Total Expenses	471,295.53	592,969.77	121,674.24
Net Income	\$ 124,852.20	\$ 57,352.48	\$ 67,499.72