

Income Statement- Summary by Fund
1/1 - 2/28/2023

	General Fund	Capital Fund-General	Fire Fund	Capital Fund-Fire	Library Fund	Water Fund	Sewer Fund	Refuse & Recycling Fund	Highway Aide Fund	Payroll Fund	Combined-All Funds
2023 YTD Revenues	1,033,681	139,043	1,504	23,724	159	95,677	82,501	490,046	723	141	1,867,199
2023 YTD Expenditures	<u>1,537,257</u>	<u>14,898</u>	<u>81,063</u>	<u>23,724</u>	<u>0</u>	<u>123,752</u>	<u>127,217</u>	<u>313,595</u>	<u>24,914</u>	<u>-</u>	<u>2,246,419</u>
2023 YTD Surplus (Deficit)	<u>(503,576)</u>	<u>124,145</u>	<u>(79,559)</u>	<u>-</u>	<u>159</u>	<u>(28,075)</u>	<u>(44,716)</u>	<u>176,452</u>	<u>(24,190)</u>	<u>141</u>	<u>(379,219)</u>
2022 YTD Surplus (Deficit)	<u>(118,541)</u>	<u>64,628</u>	<u>(60,475)</u>	<u>(17,305)</u>	<u>(181)</u>	<u>(72,806)</u>	<u>(44,222)</u>	<u>310,411</u>	<u>(55,677)</u>	<u>2</u>	<u>5,834</u>
Variance over Prior YTD	<u>(385,035)</u>	<u>59,517</u>	<u>(19,084)</u>	<u>17,305</u>	<u>340</u>	<u>44,731</u>	<u>(493)</u>	<u>(133,959)</u>	<u>31,486</u>	<u>139</u>	<u>(385,053)</u>

GENERAL FUND SUMMARY	2023 BOARD APPROVED BUDGET	1/1 - 2/28/2023 ACTUAL	% OF ANNUAL BUDGET
REVENUES:			
OPERATING:			
TAXES	\$ 8,119,134	\$ 798,290	9.8%
PERMITS, FEES & INTEREST	793,627	82,777	10.4%
OTHER OPERATING REVENUE	131,972	2,339	1.8%
TRANSFERS FROM OTHER FUNDS	408,760	-	0.0%
FROM PRIOR-YEAR RESERVES	60,955	-	0.0%
TOTAL OPERATING REVENUE	\$ 9,514,448	\$ 883,406	9.3%
NON-OPERATING:			
DEVELOPMENT GRANTS & CONTRIBUTIONS	160,000	150,050	93.8%
PRIOR YEAR EXPENSE REFUNDS	115,000	225	0.2%
TOTAL NON-OPERATING REVENUE	\$ 275,000	\$ 150,275	54.6%
TOTAL REVENUES	\$ 9,789,448	\$ 1,033,681	10.6%
EXPENDITURES:			
OPERATING:			
(A) GENERAL GOVERNMENT	\$ 1,392,723	\$ 220,846	15.9%
(B) PUBLIC SAFETY	4,312,159	577,541	13.4%
(D) PUBLIC WORKS	2,865,214	359,564	12.5%
(E) RECREATION	134,722	8,234	6.1%
(F) COMMUNITY DEVELOPMENT	12,400	-	0.0%
(G) CONTRIBUTIONS & MISCELLANEOUS	23,000	214	0.9%
(H) INSURANCE & BENEFITS	214,000	231,815	108.3%
(I) TRANSFERS TO OTHER FUNDS	835,230	139,043	16.6%
TOTAL OPERATING EXPENDITURES	\$ 9,789,448	\$ 1,537,257	15.7%
TOTAL EXPENDITURES	\$ 9,789,448	\$ 1,537,257	15.7%
SURPLUS (DEFICIT)	\$ -	\$ (503,576)	

GENERAL FUND SUMMARY	1/1 - 2/28/2023 ACTUAL	1/1 - 2/28/2022 ACTUAL	Increase (Decrease) Over Prior YTD	% Change over Prior YTD
REVENUES:				
OPERATING:				
TAXES	\$ 798,290	\$ 850,892	\$ (52,603)	-6.2%
PERMITS, FEES & INTEREST	82,777	256,466	(173,689)	-67.7%
OTHER OPERATING REVENUE	2,339	81,609	(79,270)	-97.1%
TRANSFERS FROM OTHER FUNDS	-	(6,700)	6,700	-100.0%
FROM PRIOR-YEAR RESERVES	-	-	-	
TOTAL OPERATING REVENUE	\$ 883,406	\$ 1,182,268	\$ (298,862)	-25.3%
NON-OPERATING:				
DEVELOPMENT GRANTS & CONTRIBUTIONS	150,050	-	150,050	
PRIOR YEAR EXPENSE REFUNDS	225	-	225	
TOTAL NON-OPERATING REVENUE	\$ 150,275	\$ -	\$ 150,275	0.0%
TOTAL REVENUES	\$ 1,033,681	\$ 1,182,268	\$ (148,587)	-12.6%
EXPENDITURES:				
OPERATING:				
(A) GENERAL GOVERNMENT	\$ 220,846	\$ 222,780	\$ (1,934)	-0.9%
(B) PUBLIC SAFETY	577,541	548,674	28,867	5.3%
(D) PUBLIC WORKS	359,564	372,815	(13,251)	-3.6%
(E) RECREATION	8,234	6,541	1,694	25.9%
(F) COMMUNITY DEVELOPMENT	-	-	-	
(G) CONTRIBUTIONS & MISCELLANEOUS	214	15,001	(14,787)	-98.6%
(H) INSURANCE & BENEFITS	231,815	56,775	175,040	308.3%
(I) TRANSFERS TO OTHER FUNDS	139,043	78,223	60,820	77.8%
TOTAL OPERATING EXPENDITURES	\$ 1,537,257	\$ 1,300,809	\$ 236,448	18.2%
TOTAL EXPENDITURES	\$ 1,537,257	\$ 1,300,809	\$ 236,448	18.2%
SURPLUS (DEFICIT)	\$ (503,576)	\$ (118,541)	\$ (385,035)	324.8%

GENERAL FUND- REVENUES

REVENUE DESCRIPTION	2023 BOARD APPROVED BUDGET	1/1 - 2/28/2023 ACTUAL	% OF BUDGET REC'D
PROPERTY TAXES	\$ 3,400,000	\$ 309	0.0%
LOCAL ENABLING TAXES	4,200,000	797,980	19.0%
STATE-SHARED REVENUE	519,134	-	0.0%
Total Tax Revenue	\$ 8,119,134	\$ 798,290	9.8%
BUS LICENSES & PERMITS	228,000	-	0.0%
NON-BUS LICENSES & PERMITS	11,800	735	6.2%
FINES	59,000	7,234	12.3%
INTEREST	12,000	10,052	83.8%
RENTS & ROYALTIES	41,927	9,094	21.7%
SERVICE FEES	167,200	25,055	15.0%
REVIEW FEES	35,450	4,280	12.1%
PUBLIC SAFETY FEES	233,250	25,502	10.9%
RECREATIONAL USER FEES	5,000	825	16.5%
Total Permits, Fees & Interest Revenue	\$ 793,627	\$ 82,777	10.4%
FEDERAL GRANTS	2,850	-	0.0%
STATE GRANTS	52,000	-	0.0%
SNOW REMOVAL	2,222	-	0.0%
SANITATION FEES	1,000	360	36.0%
MEMBERSHIP FEES	24,000	620	2.6%
MISCELLANEOUS REVENUE	9,900	1,359	13.7%
ASSET DISPOSAL	40,000	-	0.0%
Total Other Operating Income	\$ 131,972	\$ 2,339	1.8%
INTERFUND TRANSFERS	408,760	-	0.0%
Total Interfund Transfer Revenue	\$ 408,760	\$ -	0.0%
PRIOR YEAR RESERVES	60,955	-	0.0%
Total Prior Year Reserves	\$ 60,955	\$ -	0.0%
CONTRIBUTIONS	160,000	150,050	93.8%
Total Grants & Contribution Revenue	\$ 160,000	\$ 150,050	93.8%
PRIOR YEAR EXPENSE REFUND	115,000	225	0.2%
Total Prior Year Expense Refund	\$ 115,000	\$ 225	0.2%
Total General Fund Revenues	\$ 9,789,448	\$ 1,033,681	10.6%

GENERAL FUND- REVENUES

REVENUE DESCRIPTION	1/1 - 2/28/2023 ACTUAL	1/1 - 2/28/2022 ACTUAL	Increase (Decrease) Over Prior YTD	% Change over Prior YTD
PROPERTY TAXES	\$ 309	\$ 9,802	\$ (9,493)	-96.8%
LOCAL ENABLING TAXES	797,980	840,561	(42,581)	-5.1%
STATE-SHARED REVENUE	-	528	(528)	0.0%
Total Tax Revenue	\$ 798,290	\$ 850,892	\$ (52,603)	-6.2%
BUS LICENSES & PERMITS	-	-	-	0.0%
NON-BUS LICENSES & PERMITS	735	700	35	5.0%
FINES	7,234	74,464	(67,231)	-90.3%
INTEREST	10,052	4,196	5,856	139.6%
RENTS & ROYALTIES	9,094	15,370	(6,277)	-40.8%
SERVICE FEES	25,055	29,915	(4,860)	-16.2%
REVIEW FEES	4,280	91,279	(86,999)	-95.3%
PUBLIC SAFETY FEES	25,502	40,242	(14,740)	-36.6%
RECREATIONAL USER FEES	825	300	525	
Total Permits, Fees & Interest Revenue	\$ 82,777	\$ 256,466	\$ (173,689)	-67.7%
FEDERAL GRANTS	-	-	-	0.0%
STATE GRANTS	-	80,512	(80,512)	-100.0%
SNOW REMOVAL	-	-	-	0.0%
SANITATION FEES	360	461	(101)	-21.8%
MEMBERSHIP FEES	620	-	620	
MISCELLANEOUS REVENUE	1,359	637	722	113.4%
ASSET DISPOSAL	-	-	-	0.0%
Total Other Operating Income	\$ 2,339	\$ 81,609	\$ (79,270)	-97.1%
INTERFUND TRANSFERS	-	(6,700)	6,700	-100.0%
Total Interfund Transfer Revenue	\$ -	\$ (6,700)	\$ 6,700	0.0%
PRIOR YEAR RESERVES	-	-	-	0.0%
Total Prior Year Reserves	\$ -	\$ -	\$ -	0.0%
CONTRIBUTIONS	150,050	-	150,050	0.0%
Total Grants & Contribution Revenue	\$ 150,050	\$ -	\$ 150,050	
PRIOR YEAR EXPENSE REFUND	225	-	225	
Total Prior Year Expense Refund	\$ 225	\$ -	\$ 225	
Total General Fund Revenues	\$ 1,033,681	\$ 1,182,268	\$ (148,587)	-12.6%

GENERAL FUND EXPENDITURES

EXPENDITURE CATEGORY	2023 BOARD APPROVED BUDGET	1/1 - 2/28/2023 ACTUAL	% OF ANNUAL BUDGET SPENT
LEGISLATIVE	\$ 19,545	\$ 5,675	29.0%
EXECUTIVE	378,085	54,410	14.4%
FINANCIAL ADMINISTRATION	343,107	41,177	12.0%
TAX COLLECTION	59,770	10,327	17.3%
LEGAL SERVICES	60,500	17,687	29.2%
PERSONNEL ADMIN	16,500	2,707	16.4%
INFORMATION TECHNOLOGY	252,244	43,813	17.4%
ENGINEERING SERVICES	50,000	9,768	19.5%
BUILDINGS & PLANT	212,972	35,283	16.6%
POLICE	3,498,860	481,726	13.8%
FIRE	226,568	14,687	6.5%
PLANNING & ZONING	579,731	80,378	13.9%
EMERGENCY MANAGEMENT	7,000	750	10.7%
PUBLIC WORKS: Highway, Roads & Streets	2,402,514	344,564	14.3%
TRAFFIC CONTROL	38,500	3,579	9.3%
STORM SEWERS	54,200	1,100	2.0%
REPAIRS/MAINT OF TOOLS & MACHINERY	85,000	10,321	12.1%
REPAIRS/MAINT OF ROADS	285,000	-	0.0%
RECREATION ADMINISTRATION	81,500	4,172	5.1%
PARTICIPANT RECREATION	53,222	4,062	7.6%
CONSERVATION OF NATURAL RESOURCES	12,400	-	0.0%
CONTRIBUTIONS/MISCELLANEOUS	23,000	214	0.9%
INSURANCE	214,000	231,815	108.3%
TRANSFER TO RESERVES	-	-	
INTERFUND OPERATING TRANSFERS	835,230	139,043	16.6%
TOTAL EXPENDITURES	\$ 9,789,448	\$ 1,537,257	15.7%

GENERAL FUND EXPENDITURES

EXPENDITURE CATEGORY	1/1 - 2/28/2023 ACTUAL	1/1 - 2/28/2022 ACTUAL	Increase (Decrease) Over Prior YTD	% Change over Prior YTD
LEGISLATIVE	\$ 5,675	\$ 5,492	\$ 183	3.3%
EXECUTIVE	54,410	59,320	(4,910)	-8.3%
FINANCIAL ADMINISTRATION	41,177	41,039	138	0.3%
TAX COLLECTION	10,327	8,872	1,455	16.4%
LEGAL SERVICES	17,687	9,828	7,858	80.0%
PERSONNEL ADMIN	2,707	4,543	(1,836)	-40.4%
INFORMATION TECHNOLOGY	43,813	39,671	4,142	10.4%
ENGINEERING SERVICES	9,768	22,410	(12,642)	-56.4%
BUILDINGS & PLANT	35,283	31,604	3,678	11.6%
POLICE	481,726	474,461	7,265	1.5%
FIRE	14,687	13,740	947	6.9%
PLANNING & ZONING	80,378	59,806	20,572	34.4%
EMERGENCY MANAGEMENT	750	667	83	12.5%
PUBLIC WORKS: Highway, Roads & Streets	344,564	348,064	(3,500)	-1.0%
TRAFFIC CONTROL	3,579	2,752	828	30.1%
STORM SEWERS	1,100	1,360	(260)	-19.1%
REPAIRS/MAINT OF TOOLS & MACHINERY	10,321	18,121	(7,800)	-43.0%
REPAIRS/MAINT OF ROADS	-	2,518	(2,518)	-100.0%
RECREATION ADMINISTRATION	4,172	3,432	740	21.6%
PARTICIPANT RECREATION	4,062	3,109	953	30.7%
CONSERVATION OF NATURAL RESOURCES	-	-	-	
CONTRIBUTIONS/MISCELLANEOUS	214	15,001	(14,787)	-98.6%
INSURANCE	231,815	56,775	175,040	308.3%
TRANSFER TO RESERVES	-	-	-	
INTERFUND OPERATING TRANSFERS	139,043	78,223	60,820	77.8%
TOTAL EXPENDITURES	\$ 1,537,257	\$ 1,300,809	\$ 236,448	18.2%