

Income Statement- Summary by Fund
1/1 - 1/31/2024

	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
2022 YTD Revenues	353,217	96,477	1,016	19,863	162	60,095	41,749	547,457	311	114	1,120,463
2022 YTD Expenditures	980,050	96,477	148,377	19,863	-	142,841	74,375	32,207	-	-	1,494,190
2022 YTD Surplus (Deficit)	<u>(626,833)</u>	<u>-</u>	<u>(147,361)</u>	<u>-</u>	<u>162</u>	<u>(82,746)</u>	<u>(32,626)</u>	<u>515,251</u>	<u>311</u>	<u>114</u>	<u>(373,728)</u>
2021 YTD Surplus (Deficit)	<u>(112,663)</u>	<u>34,854</u>	<u>(25,305)</u>	<u>-</u>	<u>78</u>	<u>(21,627)</u>	<u>(33,671)</u>	<u>308,860</u>	<u>(11,710)</u>	<u>84</u>	<u>138,900</u>
Variance over Prior YTD	(514,170)	(34,854)	(122,056)	-	84	(61,120)	1,045	206,391	12,021	30	(512,627)

GENERAL FUND SUMMARY	2024 BOARD APPROVED BUDGET	1/1 - 1/31/2024 ACTUAL	% OF ANNUAL BUDGET
REVENUES:			
OPERATING:			
TAXES	\$ 8,926,404	\$ 241,440	2.7%
PERMITS, FEES & INTEREST	1,040,512	48,559	4.7%
OTHER OPERATING REVENUE	165,850	1,985	1.2%
TRANSFERS FROM OTHER FUNDS	426,000	61,232	14.4%
FROM PRIOR-YEAR RESERVES	140,799	-	0.0%
TOTAL OPERATING REVENUE	\$ 10,699,565	\$ 353,217	3.3%
NON-OPERATING:			
DEVELOPMENT GRANTS & CONTRIBUTIONS	160,000	-	0.0%
PRIOR YEAR EXPENSE REFUNDS	175,000	-	0.0%
TOTAL NON-OPERATING REVENUE	\$ 335,000	\$ -	0.0%
TOTAL REVENUES	\$ 11,034,565	\$ 353,217	3.2%
EXPENDITURES:			
OPERATING:			
(A) GENERAL GOVERNMENT	\$ 1,678,386	\$ 104,989	6.3%
(B) PUBLIC SAFETY	4,885,648	294,505	6.0%
(D) PUBLIC WORKS	3,206,489	246,274	7.7%
(E) RECREATION	123,818	3,166	2.6%
(F) CONSERVATION OF NATURAL RESOURCES	13,100	-	0.0%
(G) CONTRIBUTIONS & MISCELLANEOUS	27,300	65	0.2%
(H) INSURANCE & BENEFITS	257,100	234,574	91.2%
(I) TRANSFERS TO OTHER FUNDS	842,724	96,477	11.4%
TOTAL OPERATING EXPENDITURES	\$ 11,034,565	\$ 980,050	8.9%
TOTAL EXPENDITURES	\$ 11,034,565	\$ 980,050	8.9%
SURPLUS (DEFICIT)	\$ -	\$ (626,833)	

GENERAL FUND SUMMARY	1/1 - 1/31/2024 ACTUAL	1/1 - 1/31/2023 ACTUAL	Increase (Decrease) Over Prior YTD	% Change over Prior YTD
REVENUES:				
OPERATING:				
TAXES	\$ 241,440	\$ 205,943	\$ 35,497	17.2%
PERMITS, FEES & INTEREST	48,559	182,021	(133,462)	-73.3%
OTHER OPERATING REVENUE	1,985	116,651	(114,665)	-98.3%
TRANSFERS FROM OTHER FUNDS	61,232	-	61,232	
FROM PRIOR-YEAR RESERVES	-	-	-	
TOTAL OPERATING REVENUE	\$ 353,217	\$ 504,615	\$ (151,398)	-30.0%
NON-OPERATING:				
DEVELOPMENT GRANTS & CONTRIBUTIONS	-	151,050	(151,050)	-100.0%
PRIOR YEAR EXPENSE REFUNDS	-	-	-	
TOTAL NON-OPERATING REVENUE	\$ -	\$ 151,050	\$ (151,050)	-100.0%
TOTAL REVENUES	\$ 353,217	\$ 655,665	\$ (302,448)	-46.1%
EXPENDITURES:				
OPERATING:				
(A) GENERAL GOVERNMENT	\$ 104,989	\$ 109,804	\$ (4,815)	-4.4%
(B) PUBLIC SAFETY	294,505	205,354	89,151	43.4%
(D) PUBLIC WORKS	246,274	173,749	72,525	41.7%
(E) RECREATION	3,166	4,580	(1,414)	-30.9%
(F) CONSERVATION OF NATURAL RESOURCES	-	-	-	
(G) CONTRIBUTIONS & MISCELLANEOUS	65	(1,303)	1,368	-105.0%
(H) INSURANCE & BENEFITS	234,574	231,815	2,759	1.2%
(I) TRANSFERS TO OTHER FUNDS	96,477	44,329	52,148	117.6%
TOTAL OPERATING EXPENDITURES	\$ 980,050	\$ 768,328	\$ 211,722	27.6%
TOTAL EXPENDITURES	\$ 980,050	\$ 768,328	\$ 211,722	27.6%
SURPLUS (DEFICIT)	\$ (626,833)	\$ (112,663)	\$ (514,170)	456.4%

GENERAL FUND- REVENUES

REVENUE DESCRIPTION	2024 BOARD APPROVED BUDGET	1/1 - 1/31/2024 ACTUAL	% OF BUDGET REC'D
PROPERTY TAXES	\$ 3,950,000	\$ 536	0.0%
LOCAL ENABLING TAXES	4,390,000	240,904	5.5%
STATE-SHARED REVENUE	586,404	-	0.0%
Total Tax Revenue	\$ 8,926,404	\$ 241,440	2.7%
BUS LICENSES & PERMITS	220,000	-	0.0%
NON-BUS LICENSES & PERMITS	11,700	325	2.8%
FINES	67,000	3,785	5.6%
INTEREST	114,000	6,035	5.3%
RENTS & ROYALTIES	41,927	6,321	15.1%
SERVICE FEES	178,000	13,289	7.5%
REVIEW FEES	195,400	9,032	4.6%
PUBLIC SAFETY FEES	203,485	9,773	4.8%
RECREATIONAL USER FEES	9,000	-	0.0%
Total Permits, Fees & Interest Revenue	\$ 1,040,512	\$ 48,559	4.7%
FEDERAL GRANTS	2,850	-	0.0%
STATE GRANTS	66,000	-	0.0%
SNOW REMOVAL	2,700	-	0.0%
SANITATION FEES	1,000	1,250	125.0%
MEMBERSHIP FEES	24,000	190	0.8%
MISCELLANEOUS REVENUE	9,300	545	5.9%
ASSET DISPOSAL	60,000	-	0.0%
Total Other Operating Income	\$ 165,850	\$ 1,985	1.2%
INTERFUND TRANSFERS	426,000	61,232	14.4%
Total Interfund Transfer Revenue	\$ 426,000	\$ 61,232	14.4%
PRIOR YEAR RESERVES	140,799	-	0.0%
Total Prior Year Reserves	\$ 140,799	\$ -	0.0%
CONTRIBUTIONS	160,000	-	0.0%
Total Grants & Contribution Revenue	\$ 160,000	\$ -	0.0%
PRIOR YEAR EXPENSE REFUND	175,000	-	0.0%
Total Prior Year Expense Refund	\$ 175,000	\$ -	0.0%
Total General Fund Revenues	\$ 11,034,565	\$ 353,217	3.2%

GENERAL FUND- REVENUES

REVENUE DESCRIPTION	1/1 - 1/31/2024 ACTUAL	1/1 - 1/31/2023 ACTUAL	Increase (Decrease) Over Prior YTD	% Change over Prior YTD
PROPERTY TAXES	\$ 536	\$ -	\$ 536	
LOCAL ENABLING TAXES	240,904	205,943	34,961	17.0%
STATE-SHARED REVENUE	-	-	-	0.0%
Total Tax Revenue	\$ 241,440	\$ 205,943	\$ 35,497	17.2%
BUS LICENSES & PERMITS	-	-	-	0.0%
NON-BUS LICENSES & PERMITS	325	360	(35)	-9.7%
FINES	3,785	3,926	(142)	-3.6%
INTEREST	6,035	10,741	(4,706)	-43.8%
RENTS & ROYALTIES	6,321	6,300	21	0.3%
SERVICE FEES	13,289	107,968	(94,679)	-87.7%
REVIEW FEES	9,032	1,450	7,582	522.8%
PUBLIC SAFETY FEES	9,773	51,275	(41,502)	-80.9%
RECREATIONAL USER FEES	-	-	-	
Total Permits, Fees & Interest Revenue	\$ 48,559	\$ 182,021	\$ (133,462)	-73.3%
FEDERAL GRANTS	-	-	-	0.0%
STATE GRANTS	-	115,702	(115,702)	-100.0%
SNOW REMOVAL	-	-	-	0.0%
SANITATION FEES	1,250	360	890	247.1%
MEMBERSHIP FEES	190	210	(20)	-9.5%
MISCELLANEOUS REVENUE	545	379	166	43.8%
ASSET DISPOSAL	-	-	-	0.0%
Total Other Operating Income	\$ 1,985	\$ 116,651	\$ (114,665)	-98.3%
INTERFUND TRANSFERS	61,232	-	61,232	
Total Interfund Transfer Revenue	\$ 61,232	\$ -	\$ 61,232	0.0%
PRIOR YEAR RESERVES	-	-	-	0.0%
Total Prior Year Reserves	\$ -	\$ -	\$ -	0.0%
CONTRIBUTIONS	-	151,050	(151,050)	0.0%
Total Grants & Contribution Revenue	\$ -	\$ 151,050	\$ (151,050)	
PRIOR YEAR EXPENSE REFUND	-	-	-	0.0%
Total Prior Year Expense Refund	\$ -	\$ -	\$ -	0.0%
Total General Fund Revenues	\$ 353,217	\$ 655,665	\$ (302,448)	-46.1%

GENERAL FUND EXPENDITURES

EXPENDITURE CATEGORY	2024 BOARD APPROVED BUDGET	1/1 - 1/31/2024 ACTUAL	% OF ANNUAL BUDGET SPENT
LEGISLATIVE	\$ 21,295	\$ 4,686	22.0%
EXECUTIVE	478,642	32,680	6.8%
FINANCIAL ADMINISTRATION	339,730	19,972	5.9%
TAX COLLECTION	66,015	3,959	6.0%
LEGAL SERVICES	72,364	-	0.0%
PERSONNEL ADMIN	31,700	500	1.6%
INFORMATION TECHNOLOGY	258,379	29,789	11.5%
ENGINEERING SERVICES	160,000	4,762	3.0%
BUILDINGS & PLANT	250,261	8,641	3.5%
POLICE	3,994,555	248,651	6.2%
FIRE	216,888	8,154	3.8%
PLANNING & ZONING	659,803	36,700	5.6%
EMERGENCY MANAGEMENT	14,402	1,000	6.9%
PUBLIC WORKS: Highway, Roads & Streets	2,701,289	222,725	8.2%
TRAFFIC CONTROL	41,500	-	0.0%
STORM SEWERS	20,000	-	0.0%
REPAIRS/MAINT OF TOOLS & MACHINERY	80,000	20,837	26.0%
REPAIRS/MAINT OF ROADS	300,000	2,711	0.9%
STORM WATER MANAGEMENT (MS4)	63,700	-	0.0%
RECREATION ADMINISTRATION	67,100	711	1.1%
PARTICIPANT RECREATION	56,718	2,456	4.3%
CONSERVATION OF NATURAL RESOURCES	13,100	-	0.0%
CONTRIBUTIONS/MISCELLANEOUS	27,300	65	0.2%
INSURANCE	257,100	234,574	91.2%
TRANSFER TO RESERVES	-	-	0.0%
INTERFUND OPERATING TRANSFERS	842,724	96,477	11.4%
TOTAL EXPENDITURES	\$ 11,034,565	\$ 980,050	8.9%

GENERAL FUND EXPENDITURES

EXPENDITURE CATEGORY	1/1 - 1/31/2024 ACTUAL	1/1 - 1/31/2023 ACTUAL	Increase (Decrease) Over Prior YTD	% Change over Prior YTD
LEGISLATIVE	\$ 4,686	\$ 4,598	\$ 88	1.9%
EXECUTIVE	32,680	30,840	1,840	6.0%
FINANCIAL ADMINISTRATION	19,972	19,552	419	2.1%
TAX COLLECTION	3,959	3,815	144	3.8%
LEGAL SERVICES	-	(3,630)	3,630	-100.0%
PERSONNEL ADMIN	500	250	250	100.0%
INFORMATION TECHNOLOGY	29,789	33,263	(3,474)	-10.4%
ENGINEERING SERVICES	4,762	-	4,762	
BUILDINGS & PLANT	8,641	21,115	(12,474)	-59.1%
POLICE	248,651	228,399	20,252	8.9%
FIRE	8,154	6,212	1,942	31.3%
PLANNING & ZONING	36,700	(29,506)	66,206	-224.4%
EMERGENCY MANAGEMENT	1,000	250	750	300.0%
PUBLIC WORKS: Highway, Roads & Streets	222,725	165,372	57,353	34.7%
TRAFFIC CONTROL	-	-	-	
STORM SEWERS	-	1,100	(1,100)	-100.0%
REPAIRS/MAINT OF TOOLS & MACHINERY	20,837	7,276	13,561	186.4%
REPAIRS/MAINT OF ROADS	2,711	-	2,711	
STORM WATER MANAGEMENT (MS4)	-	-	-	
RECREATION ADMINISTRATION	711	2,109	(1,398)	-66.3%
PARTICIPANT RECREATION	2,456	2,472	(16)	-0.6%
CONSERVATION OF NATURAL RESOURCES	-	-	-	
CONTRIBUTIONS/MISCELLANEOUS	65	(1,303)	1,368	-105.0%
INSURANCE	234,574	231,815	2,759	1.2%
TRANSFER TO RESERVES	-	-	-	
INTERFUND OPERATING TRANSFERS	96,477	44,329	52,148	117.6%
TOTAL EXPENDITURES	\$ 980,050	\$ 768,328	\$ 211,722	27.6%