

**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	1,039,581	139,043	1,504	23,724	159	96,167	82,501	490,046	723	141	1,873,589
2023 YTD Expenditures	<u>1,525,346</u>	<u>23,373</u>	<u>81,063</u>	<u>23,724</u>	<u>0</u>	<u>123,598</u>	<u>129,677</u>	<u>313,595</u>	<u>24,914</u>	<u>-</u>	<u>2,245,289</u>
2023 YTD Surplus (Deficit)	<u>(485,765)</u>	<u>115,670</u>	<u>(79,559)</u>	<u>-</u>	<u>159</u>	<u>(27,431)</u>	<u>(47,176)</u>	<u>176,452</u>	<u>(24,190)</u>	<u>141</u>	<u>(371,699)</u>
2022 YTD Surplus (Deficit)	<u>(119,837)</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>4,538</u>
Variance over Prior YTD	(365,927)	51,042	(19,084)	17,305	340	45,375	(2,953)	(133,959)	31,486	139	(376,237)

GENERAL FUND SUMMARY	2023 BOARD APPROVED BUDGET	1/1 - 2/28/2023 ACTUAL	% OF ANNUAL BUDGET
<b>REVENUES:</b>			
<b>OPERATING:</b>			
TAXES	\$ 8,119,134	\$ 798,290	9.8%
PERMITS, FEES & INTEREST	793,627	88,677	11.2%
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%
<b>TOTAL OPERATING REVENUE</b>	<b>\$ 9,514,448</b>	<b>\$ 889,306</b>	<b>9.3%</b>
<b>NON-OPERATING:</b>			
DEVELOPMENT GRANTS & CONTRIBUTIONS	160,000	150,050	93.8%
PRIOR YEAR EXPENSE REFUNDS	115,000	225	0.2%
<b>TOTAL NON-OPERATING REVENUE</b>	<b>\$ 275,000</b>	<b>\$ 150,275</b>	<b>54.6%</b>
<b>TOTAL REVENUES</b>	<b>\$ 9,789,448</b>	<b>\$ 1,039,581</b>	<b>10.6%</b>
<b>EXPENDITURES:</b>			
<b>OPERATING:</b>			
(A) GENERAL GOVERNMENT	\$ 1,392,723	\$ 217,660	15.6%
(B) PUBLIC SAFETY	4,312,159	577,291	13.4%
(D) PUBLIC WORKS	2,865,214	352,089	12.3%
(E) RECREATION	134,722	7,234	5.4%
(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%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 9,789,448</b>	<b>\$ 1,525,346</b>	<b>15.6%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 9,789,448</b>	<b>\$ 1,525,346</b>	<b>15.6%</b>
<b>SURPLUS (DEFICIT)</b>	<b>\$ -</b>	<b>\$ (485,765)</b>	

<b>GENERAL FUND SUMMARY</b>	<b>1/1 - 2/28/2023 ACTUAL</b>	<b>1/1 - 2/28/2022 ACTUAL</b>	<b>Increase (Decrease) Over Prior YTD</b>	<b>% Change over Prior YTD</b>
<b>REVENUES:</b>				
<b>OPERATING:</b>				
TAXES	\$ 798,290	\$ 850,892	\$ (52,603)	-6.2%
PERMITS, FEES & INTEREST	88,677	256,466	(167,789)	-65.4%
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	-	-	-	
<b>TOTAL OPERATING REVENUE</b>	<b>\$ 889,306</b>	<b>\$ 1,182,268</b>	<b>\$ (292,962)</b>	<b>-24.8%</b>
<b>NON-OPERATING:</b>				
DEVELOPMENT GRANTS & CONTRIBUTIONS	150,050	-	150,050	
PRIOR YEAR EXPENSE REFUNDS	225	-	225	
<b>TOTAL NON-OPERATING REVENUE</b>	<b>\$ 150,275</b>	<b>\$ -</b>	<b>\$ 150,275</b>	
<b>TOTAL REVENUES</b>	<b>\$ 1,039,581</b>	<b>\$ 1,182,268</b>	<b>\$ (142,687)</b>	<b>-12.1%</b>
<b>EXPENDITURES:</b>				
<b>OPERATING:</b>				
(A) GENERAL GOVERNMENT	\$ 217,660	\$ 222,780	\$ (5,120)	-2.3%
(B) PUBLIC SAFETY	577,291	548,674	28,617	5.2%
(D) PUBLIC WORKS	352,089	372,815	(20,726)	-5.6%
(E) RECREATION	7,234	6,541	694	10.6%
(F) COMMUNITY DEVELOPMENT	-	-	-	
(G) CONTRIBUTIONS & MISCELLANEOUS	214	16,297	(16,083)	-98.7%
(H) INSURANCE & BENEFITS	231,815	56,775	175,040	308.3%
(I) TRANSFERS TO OTHER FUNDS	139,043	78,223	60,820	77.8%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 1,525,346</b>	<b>\$ 1,302,105</b>	<b>\$ 223,241</b>	<b>17.1%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,525,346</b>	<b>\$ 1,302,105</b>	<b>\$ 223,241</b>	<b>17.1%</b>
<b>SURPLUS (DEFICIT)</b>	<b>\$ (485,765)</b>	<b>\$ (119,837)</b>	<b>\$ (365,927)</b>	<b>305.4%</b>

## 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%
<b>Total Tax Revenue</b>	<b>\$ 8,119,134</b>	<b>\$ 798,290</b>	<b>9.8%</b>
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	9,794	23.4%
SERVICE FEES	167,200	25,055	15.0%
REVIEW FEES	35,450	4,280	12.1%
PUBLIC SAFETY FEES	233,250	30,702	13.2%
RECREATIONAL USER FEES	5,000	825	16.5%
<b>Total Permits, Fees &amp; Interest Revenue</b>	<b>\$ 793,627</b>	<b>\$ 88,677</b>	<b>11.2%</b>
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%
<b>Total Other Operating Income</b>	<b>\$ 131,972</b>	<b>\$ 2,339</b>	<b>1.8%</b>
INTERFUND TRANSFERS	408,760	-	0.0%
<b>Total Interfund Transfer Revenue</b>	<b>\$ 408,760</b>	<b>\$ -</b>	<b>0.0%</b>
PRIOR YEAR RESERVES	60,955	-	0.0%
<b>Total Prior Year Reserves</b>	<b>\$ 60,955</b>	<b>\$ -</b>	<b>0.0%</b>
CONTRIBUTIONS	160,000	150,050	93.8%
<b>Total Grants &amp; Contribution Revenue</b>	<b>\$ 160,000</b>	<b>\$ 150,050</b>	<b>93.8%</b>
PRIOR YEAR EXPENSE REFUND	115,000	225	0.2%
<b>Total Prior Year Expense Refund</b>	<b>\$ 115,000</b>	<b>\$ 225</b>	<b>0.2%</b>
<b>Total General Fund Revenues</b>	<b>\$ 9,789,448</b>	<b>\$ 1,039,581</b>	<b>10.6%</b>

## 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%
<b>Total Tax Revenue</b>	<b>\$ 798,290</b>	<b>\$ 850,892</b>	<b>\$ (52,603)</b>	<b>-6.2%</b>
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	9,794	15,370	(5,577)	-36.3%
SERVICE FEES	25,055	29,915	(4,860)	-16.2%
REVIEW FEES	4,280	91,279	(86,999)	-95.3%
PUBLIC SAFETY FEES	30,702	40,242	(9,540)	-23.7%
RECREATIONAL USER FEES	825	300	525	
<b>Total Permits, Fees &amp; Interest Revenue</b>	<b>\$ 88,677</b>	<b>\$ 256,466</b>	<b>\$ (167,789)</b>	<b>-65.4%</b>
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%
<b>Total Other Operating Income</b>	<b>\$ 2,339</b>	<b>\$ 81,609</b>	<b>\$ (79,270)</b>	<b>-97.1%</b>
INTERFUND TRANSFERS	-	(6,700)	6,700	-100.0%
<b>Total Interfund Transfer Revenue</b>	<b>\$ -</b>	<b>\$ (6,700)</b>	<b>\$ 6,700</b>	<b>0.0%</b>
PRIOR YEAR RESERVES	-	-	-	0.0%
<b>Total Prior Year Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
CONTRIBUTIONS	150,050	-	150,050	0.0%
<b>Total Grants &amp; Contribution Revenue</b>	<b>\$ 150,050</b>	<b>\$ -</b>	<b>\$ 150,050</b>	
PRIOR YEAR EXPENSE REFUND	225	-	225	
<b>Total Prior Year Expense Refund</b>	<b>\$ 225</b>	<b>\$ -</b>	<b>\$ 225</b>	
<b>Total General Fund Revenues</b>	<b>\$ 1,039,581</b>	<b>\$ 1,182,268</b>	<b>\$ (142,687)</b>	<b>-12.1%</b>

# GENERAL FUND EXPENDITURES

EXPENDITURE CATEGORY	2023 BOARD APPROVED BUDGET	1/1 - 2/28/2023 ACTUAL	% OF ANNUAL BUDGET SPENT
LEGISLATIVE	\$ 19,545	\$ 5,695	29.1%
EXECUTIVE	378,085	54,230	14.3%
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	43,973	17.4%
ENGINEERING SERVICES	50,000	6,582	13.2%
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	500	7.1%
PUBLIC WORKS: Highway, Roads & Streets	2,402,514	337,089	14.0%
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	3,172	3.9%
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%
<b>TOTAL EXPENDITURES</b>	<b>\$ 9,789,448</b>	<b>\$ 1,525,346</b>	<b>15.6%</b>

## 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	\$ 5,695	\$ 5,492	\$ 203	3.7%
EXECUTIVE	54,230	59,320	(5,090)	-8.6%
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	43,973	39,671	4,302	10.8%
ENGINEERING SERVICES	6,582	22,410	(15,828)	-70.6%
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	500	667	(167)	-25.0%
PUBLIC WORKS: Highway, Roads & Streets	337,089	348,064	(10,975)	-3.2%
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	3,172	3,432	(260)	-7.6%
PARTICIPANT RECREATION	4,062	3,109	953	30.7%
CONSERVATION OF NATURAL RESOURCES	-	-	-	
CONTRIBUTIONS/MISCELLANEOUS	214	16,297	(16,083)	-98.7%
INSURANCE	231,815	56,775	175,040	308.3%
TRANSFER TO RESERVES	-	-	-	
INTERFUND OPERATING TRANSFERS	139,043	78,223	60,820	77.8%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,525,346</b>	<b>\$ 1,302,105</b>	<b>\$ 223,241</b>	<b>17.1%</b>