

**Income Statement- Summary by Fund**  
**1/1 - 2/29/2024**

	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	1,081,506	188,573	1,969	19,863	227	124,926	96,200	559,755	568	277	2,073,864
2022 YTD Expenditures	1,755,973	185,812	- 192,834	19,863	-	231,913	141,623	364,067	37,429	-	2,929,515
2022 YTD Surplus (Deficit)	<u>(674,466)</u>	<u>2,761</u>	<u>(190,866)</u>	<u>-</u>	<u>227</u>	<u>(106,987)</u>	<u>(45,424)</u>	<u>195,688</u>	<u>(36,861)</u>	<u>277</u>	<u>(855,651)</u>
2021 YTD Surplus (Deficit)	<u>(216,772)</u>	<u>124,304</u>	<u>(79,559)</u>	<u>-</u>	<u>159</u>	<u>(25,764)</u>	<u>(45,652)</u>	<u>180,217</u>	<u>(24,190)</u>	<u>141</u>	<u>(87,116)</u>
Variance over Prior YTD	(457,694)	(121,544)	(111,307)	-	68	(81,223)	229	15,471	(12,671)	136	(768,535)

## GENERAL FUND- REVENUES

REVENUE DESCRIPTION	1/1 - 2/29/2024 ACTUAL	1/1 - 2/29/2023 ACTUAL	Increase (Decrease) Over Prior YTD	% Change over Prior YTD
PROPERTY TAXES	\$ 582	\$ 309	\$ 273	88.2%
LOCAL ENABLING TAXES	906,480	781,938	124,543	15.9%
STATE-SHARED REVENUE	-	-	-	0.0%
<b>Total Tax Revenue</b>	<b>\$ 907,062</b>	<b>\$ 782,247</b>	<b>\$ 124,815</b>	<b>16.0%</b>
BUS LICENSES & PERMITS	-	-	-	0.0%
NON-BUS LICENSES & PERMITS	1,130	735	395	53.7%
FINES	7,912	7,234	678	9.4%
INTEREST	10,109	16,374	(6,264)	-38.3%
RENTS & ROYALTIES	9,835	9,794	41	0.4%
SERVICE FEES	26,324	119,633	(93,309)	-78.0%
REVIEW FEES	14,605	4,280	10,324	241.2%
PUBLIC SAFETY FEES	32,604	57,437	(24,833)	-43.2%
RECREATIONAL USER FEES	525	825	(300)	
<b>Total Permits, Fees &amp; Interest Revenue</b>	<b>\$ 103,044</b>	<b>\$ 216,312</b>	<b>\$ (113,268)</b>	<b>-52.4%</b>
FEDERAL GRANTS	5,350	-	5,350	0.0%
STATE GRANTS	-	115,702	(115,702)	-100.0%
SNOW REMOVAL	-	-	-	0.0%
SANITATION FEES	3,030	360	2,670	741.3%
MEMBERSHIP FEES	190	620	(430)	
MISCELLANEOUS REVENUE	1,279	1,359	(80)	-5.9%
ASSET DISPOSAL	320	-	320	0.0%
<b>Total Other Operating Income</b>	<b>\$ 10,168</b>	<b>\$ 118,041</b>	<b>\$ (107,872)</b>	<b>-91.4%</b>
INTERFUND TRANSFERS	61,232	-	61,232	#DIV/0!
<b>Total Interfund Transfer Revenue</b>	<b>\$ 61,232</b>	<b>\$ -</b>	<b>\$ 61,232</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	-	151,050	(151,050)	0.0%
<b>Total Grants &amp; Contribution Revenue</b>	<b>\$ -</b>	<b>\$ 151,050</b>	<b>\$ (151,050)</b>	
PRIOR YEAR EXPENSE REFUND	-	-	-	
<b>Total Prior Year Expense Refund</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Total General Fund Revenues</b>	<b>\$ 1,081,506</b>	<b>\$ 1,267,649</b>	<b>\$ (186,143)</b>	<b>-14.7%</b>

## GENERAL FUND- REVENUES

REVENUE DESCRIPTION	2024 BOARD APPROVED BUDGET	1/1 - 2/29/2024 ACTUAL	% OF BUDGET REC'D
PROPERTY TAXES	\$ 3,950,000	\$ 582	0.0%
LOCAL ENABLING TAXES	4,390,000	906,480	20.6%
STATE-SHARED REVENUE	586,404	-	0.0%
<b>Total Tax Revenue</b>	<b>\$ 8,926,404</b>	<b>\$ 907,062</b>	<b>10.2%</b>
BUS LICENSES & PERMITS	220,000	-	0.0%
NON-BUS LICENSES & PERMITS	11,700	1,130	9.7%
FINES	67,000	7,912	11.8%
INTEREST	114,000	10,109	8.9%
RENTS & ROYALTIES	41,927	9,835	23.5%
SERVICE FEES	178,000	26,324	14.8%
REVIEW FEES	195,400	14,605	7.5%
PUBLIC SAFETY FEES	203,485	32,604	16.0%
RECREATIONAL USER FEES	9,000	525	5.8%
<b>Total Permits, Fees &amp; Interest Revenue</b>	<b>\$ 1,040,512</b>	<b>\$ 103,044</b>	<b>9.9%</b>
FEDERAL GRANTS	2,850	5,350	187.7%
STATE GRANTS	66,000	-	0.0%
SNOW REMOVAL	2,700	-	0.0%
SANITATION FEES	1,000	3,030	303.0%
MEMBERSHIP FEES	24,000	190	0.8%
MISCELLANEOUS REVENUE	9,300	1,279	13.7%
ASSET DISPOSAL	60,000	320	0.0%
<b>Total Other Operating Income</b>	<b>\$ 165,850</b>	<b>\$ 10,168</b>	<b>6.1%</b>
INTERFUND TRANSFERS	426,000	61,232	14.4%
<b>Total Interfund Transfer Revenue</b>	<b>\$ 426,000</b>	<b>\$ 61,232</b>	<b>14.4%</b>
PRIOR YEAR RESERVES	140,799	-	0.0%
<b>Total Prior Year Reserves</b>	<b>\$ 140,799</b>	<b>\$ -</b>	<b>0.0%</b>
CONTRIBUTIONS	160,000	-	0.0%
<b>Total Grants &amp; Contribution Revenue</b>	<b>\$ 160,000</b>	<b>\$ -</b>	<b>0.0%</b>
PRIOR YEAR EXPENSE REFUND	175,000	-	0.0%
<b>Total Prior Year Expense Refund</b>	<b>\$ 175,000</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Total General Fund Revenues</b>	<b>\$ 11,034,565</b>	<b>\$ 1,081,506</b>	<b>9.8%</b>

## GENERAL FUND EXPENDITURES

EXPENDITURE CATEGORY	1/1 - 2/29/2024 ACTUAL	1/1 - 2/29/2023 ACTUAL	Increase (Decrease) Over Prior YTD	% Change over Prior YTD
LEGISLATIVE	\$ 5,802	\$ 5,775	\$ 27	0.5%
EXECUTIVE	65,150	53,947	11,203	20.8%
FINANCIAL ADMINISTRATION	41,475	41,177	298	0.7%
TAX COLLECTION	11,086	10,327	759	7.4%
LEGAL SERVICES	13,979	13,821	158	1.1%
PERSONNEL ADMIN	3,233	3,457	(224)	-6.5%
INFORMATION TECHNOLOGY	51,474	50,967	508	1.0%
ENGINEERING SERVICES	18,637	6,582	12,054	0.0%
BUILDINGS & PLANT	44,581	39,670	4,911	12.4%
POLICE	501,310	480,879	20,430	4.2%
FIRE	16,695	14,687	2,007	13.7%
PLANNING & ZONING	75,547	80,966	(5,419)	-6.7%
EMERGENCY MANAGEMENT	2,491	500	1,991	398.1%
PUBLIC WORKS: Highway, Roads & Streets	428,619	336,089	92,531	27.5%
TRAFFIC CONTROL	2,564	3,579	(1,015)	0.0%
STORM SEWERS	-	-	-	0.0%
REPAIRS/MAINT OF TOOLS & MACHINERY	29,383	10,321	19,062	184.7%
REPAIRS/MAINT OF ROADS	5,865	-	5,865	#DIV/0!
STORM WATER MANAGEMENT (MS4)	4,815	1,100	3,715	337.7%
RECREATION ADMINISTRATION	3,896	3,172	724	22.8%
PARTICIPANT RECREATION	4,073	4,062	12	0.3%
CONSERVATION OF NATURAL RESOURCES	-	86	(86)	0.0%
CONTRIBUTIONS/MISCELLANEOUS	2,151	(57,253)	59,404	-103.8%
INSURANCE	234,574	231,815	2,759	1.2%
TRANSFER TO RESERVES	-	-	-	0.0%
INTERFUND OPERATING TRANSFERS	188,573	148,696	39,877	26.8%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,755,973</b>	<b>\$ 1,484,421</b>	<b>\$ 271,551</b>	<b>18.3%</b>

## GENERAL FUND EXPENDITURES

EXPENDITURE CATEGORY	2024 BOARD APPROVED BUDGET	1/1 - 2/29/2024 ACTUAL	% OF ANNUAL BUDGET SPENT
LEGISLATIVE	\$ 21,295	\$ 5,802	27.2%
EXECUTIVE	478,642	65,150	13.6%
FINANCIAL ADMINISTRATION	339,730	41,475	12.2%
TAX COLLECTION	66,015	11,086	16.8%
LEGAL SERVICES	72,364	13,979	19.3%
PERSONNEL ADMIN	31,700	3,233	10.2%
INFORMATION TECHNOLOGY	258,379	51,474	19.9%
ENGINEERING SERVICES	160,000	18,637	11.6%
BUILDINGS & PLANT	250,261	44,581	17.8%
POLICE	3,994,555	501,310	12.5%
FIRE	216,888	16,695	7.7%
PLANNING & ZONING	659,803	75,547	11.4%
EMERGENCY MANAGEMENT	14,402	2,491	17.3%
PUBLIC WORKS: Highway, Roads & Streets	2,701,289	428,619	15.9%
TRAFFIC CONTROL	41,500	2,564	6.2%
STORM SEWERS	20,000	-	0.0%
REPAIRS/MAINT OF TOOLS & MACHINERY	80,000	29,383	36.7%
REPAIRS/MAINT OF ROADS	300,000	5,865	2.0%
STORM WATER MANAGEMENT (MS4)	63,700	4,815	7.6%
RECREATION ADMINISTRATION	67,100	3,896	5.8%
PARTICIPANT RECREATION	56,718	4,073	7.2%
CONSERVATION OF NATURAL RESOURCES	13,100	-	0.0%
CONTRIBUTIONS/MISCELLANEOUS	27,300	2,151	7.9%
INSURANCE	257,100	234,574	91.2%
TRANSFER TO RESERVES	-	-	0.0%
INTERFUND OPERATING TRANSFERS	842,724	188,573	22.4%
<b>TOTAL EXPENDITURES</b>	<b>\$ 11,034,565</b>	<b>\$ 1,755,973</b>	<b>15.9%</b>

<b>GENERAL FUND SUMMARY</b>	<b>1/1 - 2/29/2024 ACTUAL</b>	<b>1/1 - 2/29/2023 ACTUAL</b>	<b>Increase (Decrease) Over Prior YTD</b>	<b>% Change over Prior YTD</b>
<b>REVENUES:</b>				
<b>OPERATING:</b>				
TAXES	\$ 907,062	\$ 782,247	\$ 124,815	16.0%
PERMITS, FEES & INTEREST	103,044	216,312	(113,268)	-52.4%
OTHER OPERATING REVENUE	10,168	118,041	(107,872)	-91.4%
TRANSFERS FROM OTHER FUNDS	61,232	-	61,232	
FROM PRIOR-YEAR RESERVES	-	-	-	
<b>TOTAL OPERATING REVENUE</b>	<b>\$ 1,081,506</b>	<b>\$ 1,116,599</b>	<b>\$ (35,093)</b>	<b>-3.1%</b>
<b>NON-OPERATING:</b>				
DEVELOPMENT GRANTS & CONTRIBUTIONS	-	151,050	(151,050)	-100.0%
PRIOR YEAR EXPENSE REFUNDS	-	-	-	
<b>TOTAL NON-OPERATING REVENUE</b>	<b>\$ -</b>	<b>\$ 151,050</b>	<b>\$ (151,050)</b>	<b>-100.0%</b>
<b>TOTAL REVENUES</b>	<b>\$ 1,081,506</b>	<b>\$ 1,267,649</b>	<b>\$ (186,143)</b>	<b>-14.7%</b>
<b>EXPENDITURES:</b>				
<b>OPERATING:</b>				
(A) GENERAL GOVERNMENT	\$ 255,418	\$ 225,723	\$ 29,695	13.2%
(B) PUBLIC SAFETY	596,042	577,033	19,009	3.3%
(D) PUBLIC WORKS	466,431	349,989	116,442	33.3%
(E) RECREATION	7,969	7,234	735	10.2%
(F) CONSERVATION OF NATURAL RESOURCES	-	86	(86)	
(G) CONTRIBUTIONS & MISCELLANEOUS	2,151	(57,253)	59,404	-103.8%
(H) INSURANCE & BENEFITS	234,574	231,815	2,759	1.2%
(I) TRANSFERS TO OTHER FUNDS	188,573	148,696	39,877	26.8%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 1,751,158</b>	<b>\$ 1,483,321</b>	<b>\$ 267,836</b>	<b>18.1%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,751,158</b>	<b>\$ 1,483,321</b>	<b>\$ 267,836</b>	<b>18.1%</b>
<b>SURPLUS (DEFICIT)</b>	<b>\$ (669,651)</b>	<b>\$ (215,672)</b>	<b>\$ (453,979)</b>	<b>210.5%</b>

GENERAL FUND SUMMARY	2024 BOARD APPROVED BUDGET	1/1 - 2/29/2024 ACTUAL	% OF ANNUAL BUDGET
<b>REVENUES:</b>			
<b>OPERATING:</b>			
TAXES	\$ 8,926,404	\$ 907,062	10.2%
PERMITS, FEES & INTEREST	1,040,512	103,044	9.9%
OTHER OPERATING REVENUE	165,850	10,168	6.1%
TRANSFERS FROM OTHER FUNDS	426,000	61,232	14.4%
FROM PRIOR-YEAR RESERVES	140,799	-	0.0%
<b>TOTAL OPERATING REVENUE</b>	<b>\$ 10,699,565</b>	<b>\$ 1,081,506</b>	<b>10.1%</b>
<b>NON-OPERATING:</b>			
DEVELOPMENT GRANTS & CONTRIBUTIONS	160,000	-	0.0%
PRIOR YEAR EXPENSE REFUNDS	175,000	-	0.0%
<b>TOTAL NON-OPERATING REVENUE</b>	<b>\$ 335,000</b>	<b>\$ -</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>	<b>\$ 11,034,565</b>	<b>\$ 1,081,506</b>	<b>9.8%</b>
<b>EXPENDITURES:</b>			
<b>OPERATING:</b>			
(A) GENERAL GOVERNMENT	\$ 1,678,386	\$ 255,418	15.2%
(B) PUBLIC SAFETY	4,885,648	596,042	12.2%
(D) PUBLIC WORKS	3,206,489	466,431	14.5%
(E) RECREATION	123,818	7,969	6.4%
(F) CONSERVATION OF NATURAL RESOURCES	13,100	-	0.0%
(G) CONTRIBUTIONS & MISCELLANEOUS	27,300	2,151	7.9%
(H) INSURANCE & BENEFITS	257,100	234,574	91.2%
(I) TRANSFERS TO OTHER FUNDS	842,724	188,573	22.4%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 11,034,565</b>	<b>\$ 1,751,158</b>	<b>15.9%</b>
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(A) GENERAL GOVERNMENT	\$ 1,678,386	\$ 255,418	15.2%
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<b>SURPLUS (DEFICIT)</b>	<b>\$ -</b>	<b>\$ (669,651)</b>	