

**Income Statement- Summary by Fund
January 1 - March 31, 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	1,469,020	152,675	2,566	23,724	201	529,057	546,829	955,483	456,689	246	4,136,491
2023 YTD Expenditures	<u>2,170,699</u>	<u>36,846</u>	<u>89,421</u>	<u>23,724</u>	<u>1</u>	<u>296,479</u>	<u>202,504</u>	<u>465,631</u>	<u>45,163</u>	<u>-</u>	<u>3,330,469</u>
2023 YTD Surplus (Deficit)	<u>(701,679)</u>	<u>115,829</u>	<u>(86,855)</u>	<u>-</u>	<u>200</u>	<u>232,578</u>	<u>344,325</u>	<u>489,853</u>	<u>411,526</u>	<u>246</u>	<u>806,023</u>
2022 YTD Surplus (Deficit)	<u>(596,010)</u>	<u>57,860</u>	<u>(125,105)</u>	<u>(17,305)</u>	<u>105</u>	<u>(63,867)</u>	<u>316,536</u>	<u>481,601</u>	<u>350,730</u>	<u>3</u>	<u>404,547</u>
Variance over Prior YTD	(105,669)	57,970	38,250	17,305	95	296,445	27,789	8,252	60,796	243	401,475

GENERAL FUND SUMMARY	2023 BOARD APPROVED BUDGET	1/1 - 3/31/2023 ACTUAL	% OF ANNUAL BUDGET
REVENUES:			
OPERATING:			
TAXES	\$ 8,119,134	\$ 1,142,788	14.1%
PERMITS, FEES & INTEREST	793,627	169,914	21.4%
OTHER OPERATING REVENUE	131,972	6,043	4.6%
TRANSFERS FROM OTHER FUNDS	408,760	-	0.0%
FROM PRIOR-YEAR RESERVES	60,955	-	0.0%
TOTAL OPERATING REVENUE	\$ 9,514,448	\$ 1,318,745	13.9%
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	\$ 1,469,020	15.0%
EXPENDITURES:			
OPERATING:			
(A) GENERAL GOVERNMENT	\$ 1,392,723	\$ 333,746	24.0%
(B) PUBLIC SAFETY	4,312,159	871,268	20.2%
(D) PUBLIC WORKS	2,865,214	551,980	19.3%
(E) RECREATION	134,722	26,144	19.4%
(F) COMMUNITY DEVELOPMENT	12,400	-	0.0%
(G) CONTRIBUTIONS & MISCELLANEOUS	23,000	214	0.9%
(H) INSURANCE & BENEFITS	214,000	234,671	109.7%
(I) TRANSFERS TO OTHER FUNDS	835,230	152,675	18.3%
TOTAL OPERATING EXPENDITURES	\$ 9,789,448	\$ 2,170,699	22.2%
TOTAL EXPENDITURES	\$ 9,789,448	\$ 2,170,699	22.2%
SURPLUS (DEFICIT)	\$ -	\$ (701,679)	

GENERAL FUND SUMMARY	1/1 - 3/31/2023 ACTUAL	1/1 - 3/31/2022 ACTUAL	Increase (Decrease) Over Prior YTD	% Change over Prior YTD
REVENUES:				
OPERATING:				
TAXES	\$ 1,142,788	\$ 1,100,403	\$ 42,385	3.9%
PERMITS, FEES & INTEREST	169,914	315,669	(145,754)	-46.2%
OTHER OPERATING REVENUE	6,043	101,596	(95,553)	-94.1%
TRANSFERS FROM OTHER FUNDS	-	(6,633)	6,633	-100.0%
FROM PRIOR-YEAR RESERVES	-	-	-	0.0%
TOTAL OPERATING REVENUE	\$ 1,318,745	\$ 1,511,035	\$ (192,290)	-12.7%
NON-OPERATING:				
DEVELOPMENT GRANTS & CONTRIBUTIONS	150,050	-	150,050	
PRIOR YEAR EXPENSE REFUNDS	225	1,343	(1,118)	-83.2%
TOTAL NON-OPERATING REVENUE	\$ 150,275	\$ 1,343	\$ 148,932	0.0%
TOTAL REVENUES	\$ 1,469,020	\$ 1,512,378	\$ (43,358)	-2.9%
EXPENDITURES:				
OPERATING:				
(A) GENERAL GOVERNMENT	\$ 333,746	\$ 378,022	\$ (44,275)	-11.7%
(B) PUBLIC SAFETY	871,268	850,029	21,239	2.5%
(D) PUBLIC WORKS	551,980	564,781	(12,801)	-2.3%
(E) RECREATION	26,144	11,729	14,415	122.9%
(F) COMMUNITY DEVELOPMENT	-	-	-	0.0%
(G) CONTRIBUTIONS & MISCELLANEOUS	214	22,680	(22,466)	-99.1%
(H) INSURANCE & BENEFITS	234,671	196,830	37,841	19.2%
(I) TRANSFERS TO OTHER FUNDS	152,675	84,318	68,358	81.1%
TOTAL OPERATING EXPENDITURES	\$ 2,170,699	\$ 2,108,388	\$ 62,311	3.0%
TOTAL EXPENDITURES	\$ 2,170,699	\$ 2,108,388	\$ 62,311	3.0%
SURPLUS (DEFICIT)	\$ (701,679)	\$ (596,010)	\$ (105,669)	17.7%

GENERAL FUND- REVENUES

REVENUE DESCRIPTION	2023 BOARD APPROVED BUDGET	1/1 - 3/31/2023 ACTUAL	% OF BUDGET REC'D
PROPERTY TAXES	\$ 3,400,000	\$ 1,685	0.0%
LOCAL ENABLING TAXES	4,200,000	1,140,237	27.1%
STATE-SHARED REVENUE	519,134	866	0.2%
Total Tax Revenue	\$ 8,119,134	\$ 1,142,788	14.1%
BUS LICENSES & PERMITS	228,000	-	0.0%
NON-BUS LICENSES & PERMITS	11,800	880	7.5%
FINES	59,000	10,697	18.1%
INTEREST	12,000	16,522	137.7%
RENTS & ROYALTIES	41,927	13,288	31.7%
SERVICE FEES	167,200	37,545	22.5%
REVIEW FEES	35,450	10,659	30.1%
PUBLIC SAFETY FEES	233,250	78,999	33.9%
RECREATIONAL USER FEES	5,000	1,325	26.5%
Total Permits, Fees & Interest Revenue	\$ 793,627	\$ 169,914	21.4%
FEDERAL GRANTS	2,850	-	0.0%
STATE GRANTS	52,000	-	0.0%
SNOW REMOVAL	2,222	-	0.0%
SANITATION FEES	1,000	3,054	305.4%
MEMBERSHIP FEES	24,000	810	3.4%
MISCELLANEOUS REVENUE	9,900	2,179	22.0%
ASSET DISPOSAL	40,000	-	0.0%
Total Other Operating Income	\$ 131,972	\$ 6,043	4.6%
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	\$ 1,469,020	15.0%

GENERAL FUND- REVENUES

REVENUE DESCRIPTION	1/1 - 3/31/2023 ACTUAL	1/1 - 3/31/2022 ACTUAL	Increase (Decrease) Over Prior YTD	% Change over Prior YTD
PROPERTY TAXES	\$ 1,685	\$ 19,514	\$ (17,829)	-91.4%
LOCAL ENABLING TAXES	1,140,237	1,080,061	60,176	5.6%
STATE-SHARED REVENUE	866	828	38	4.6%
Total Tax Revenue	\$ 1,142,788	\$ 1,100,403	\$ 42,385	3.9%
BUS LICENSES & PERMITS	-	-	-	0.0%
NON-BUS LICENSES & PERMITS	880	2,470	(1,590)	-64.4%
FINES	10,697	76,145	(65,448)	-86.0%
INTEREST	16,522	3,871	12,650	326.8%
RENTS & ROYALTIES	13,288	18,844	(5,557)	-29.5%
SERVICE FEES	37,545	39,601	(2,056)	-5.2%
REVIEW FEES	10,659	115,007	(104,348)	-90.7%
PUBLIC SAFETY FEES	78,999	58,480	20,518	35.1%
RECREATIONAL USER FEES	1,325	1,250	75	6.0%
Total Permits, Fees & Interest Revenue	\$ 169,914	\$ 315,669	\$ (145,754)	-46.2%
FEDERAL GRANTS	-	-	-	0.0%
STATE GRANTS	-	80,512	(80,512)	-100.0%
SNOW REMOVAL	-	-	-	0.0%
SANITATION FEES	3,054	727	2,326	319.8%
MEMBERSHIP FEES	810	-	810	
MISCELLANEOUS REVENUE	2,179	1,257	922	73.4%
ASSET DISPOSAL	-	19,100	(19,100)	-100.0%
Total Other Operating Income	\$ 6,043	\$ 101,596	\$ (95,553)	-94.1%
INTERFUND TRANSFERS	-	(6,633)	6,633	-100.0%
Total Interfund Transfer Revenue	\$ -	\$ (6,633)	\$ 6,633	0.0%
PRIOR YEAR RESERVES	-	-	-	0.0%
Total Prior Year Reserves	\$ -	\$ -	\$ -	0.0%
CONTRIBUTIONS	150,050	-	150,050	
Total Grants & Contribution Revenue	\$ 150,050	\$ -	\$ 150,050	
PRIOR YEAR EXPENSE REFUND	225	1,343	(1,118)	-83.2%
Total Prior Year Expense Refund	\$ 225	\$ 1,343	\$ (1,118)	-83.2%
Total General Fund Revenues	\$ 1,469,020	\$ 1,512,378	\$ (43,358)	-2.9%

GENERAL FUND EXPENDITURES

EXPENDITURE CATEGORY	2023 BOARD APPROVED BUDGET	1/1 - 3/31/2023 ACTUAL	% OF ANNUAL BUDGET SPENT
LEGISLATIVE	\$ 19,545	\$ 6,771	34.6%
EXECUTIVE	378,085	79,734	21.1%
FINANCIAL ADMINISTRATION	343,107	62,129	18.1%
TAX COLLECTION	59,770	16,844	28.2%
LEGAL SERVICES	60,500	29,429	48.6%
PERSONNEL ADMIN	16,500	3,245	19.7%
INFORMATION TECHNOLOGY	252,244	61,903	24.5%
ENGINEERING SERVICES	50,000	15,724	31.4%
BUILDINGS & PLANT	212,972	57,969	27.2%
POLICE	3,498,860	710,181	20.3%
FIRE	226,568	24,511	10.8%
PLANNING & ZONING	579,731	135,825	23.4%
EMERGENCY MANAGEMENT	7,000	750	10.7%
PUBLIC WORKS: Highway, Roads & Streets	2,402,514	512,679	21.3%
TRAFFIC CONTROL	38,500	8,929	23.2%
STORM SEWERS	54,200	4,093	7.6%
REPAIRS/MAINT OF TOOLS & MACHINERY	85,000	24,704	29.1%
REPAIRS/MAINT OF ROADS	285,000	1,575	0.6%
RECREATION ADMINISTRATION	81,500	20,257	24.9%
PARTICIPANT RECREATION	53,222	5,887	11.1%
CONSERVATION OF NATURAL RESOURCES	12,400	-	0.0%
CONTRIBUTIONS/MISCELLANEOUS	23,000	214	0.9%
INSURANCE	214,000	234,671	109.7%
TRANSFER TO RESERVES	-	-	0.0%
INTERFUND OPERATING TRANSFERS	835,230	152,675	18.3%
TOTAL EXPENDITURES	\$ 9,789,448	\$ 2,170,699	22.2%

GENERAL FUND EXPENDITURES

EXPENDITURE CATEGORY	1/1 - 3/31/2023 ACTUAL	1/1 - 3/31/2022 ACTUAL	Increase (Decrease) Over Prior YTD	% Change over Prior YTD
LEGISLATIVE	\$ 6,771	\$ 6,568	\$ 203	3.1%
EXECUTIVE	79,734	75,712	4,023	5.3%
FINANCIAL ADMINISTRATION	62,129	61,566	563	0.9%
TAX COLLECTION	16,844	14,386	2,457	17.1%
LEGAL SERVICES	29,429	57,166	(27,736)	-48.5%
PERSONNEL ADMIN	3,245	4,555	(1,310)	-28.8%
INFORMATION TECHNOLOGY	61,903	58,438	3,465	5.9%
ENGINEERING SERVICES	15,724	40,070	(24,346)	-60.8%
BUILDINGS & PLANT	57,969	59,562	(1,593)	-2.7%
POLICE	710,181	725,533	(15,352)	-2.1%
FIRE	24,511	23,736	775	3.3%
PLANNING & ZONING	135,825	99,760	36,065	36.2%
EMERGENCY MANAGEMENT	750	1,000	(250)	-25.0%
PUBLIC WORKS: Highway, Roads & Streets	512,679	517,203	(4,525)	-0.9%
TRAFFIC CONTROL	8,929	8,797	132	1.5%
STORM SEWERS	4,093	2,472	1,621	65.6%
REPAIRS/MAINT OF TOOLS & MACHINERY	24,704	32,343	(7,640)	-23.6%
REPAIRS/MAINT OF ROADS	1,575	3,965	(2,390)	-60.3%
RECREATION ADMINISTRATION	20,257	7,066	13,191	186.7%
PARTICIPANT RECREATION	5,887	4,663	1,224	26.3%
CONSERVATION OF NATURAL RESOURCES	-	-	-	0.0%
CONTRIBUTIONS/MISCELLANEOUS	214	22,680	(22,466)	-99.1%
INSURANCE	234,671	196,830	37,841	19.2%
TRANSFER TO RESERVES	-	-	-	0.0%
INTERFUND OPERATING TRANSFERS	152,675	84,318	68,358	81.1%
TOTAL EXPENDITURES	\$ 2,170,699	\$ 2,108,388	\$ 62,311	3.0%