

**Income Statement- Summary by Fund**  
**1/1 - 3/31/2024**

	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
2024 YTD Revenues	1,369,914	226,393	2,954	19,863	336	586,406	601,663	1,098,121	1,872	463	3,907,985
2024 YTD Expenditures	<u>2,702,228</u>	<u>249,714</u>	<u>197,096</u>	<u>19,863</u>	<u>-</u>	<u>532,604</u>	<u>271,083</u>	<u>559,220</u>	<u>59,333</u>	<u>-</u>	<u>4,591,141</u>
2024 YTD Surplus (Deficit)	<u>(1,332,314)</u>	<u>(23,321)</u>	<u>(194,142)</u>	<u>-</u>	<u>336</u>	<u>53,801</u>	<u>330,580</u>	<u>538,901</u>	<u>(57,461)</u>	<u>463</u>	<u>(683,156)</u>
2023 YTD Surplus (Deficit)	<u>(424,486)</u>	<u>134,804</u>	<u>(86,855)</u>	<u>-</u>	<u>280</u>	<u>237,640</u>	<u>348,283</u>	<u>494,042</u>	<u>411,526</u>	<u>246</u>	<u>1,115,480</u>
Variance over Prior YTD	(907,827)	(158,125)	(107,287)	-	55	(183,839)	(17,703)	44,860	(468,987)	218	(1,798,635)

GENERAL FUND SUMMARY	2024 BOARD APPROVED BUDGET	1/1 - 3/31/2024 ACTUAL	% OF ANNUAL BUDGET
<b>REVENUES:</b>			
<b>OPERATING:</b>			
TAXES	\$ 8,926,404	\$ 1,112,070	12.5%
PERMITS, FEES & INTEREST	1,040,512	168,946	16.2%
OTHER OPERATING REVENUE	165,850	12,416	7.5%
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>\$ 1,354,664</b>	<b>12.7%</b>
<b>NON-OPERATING:</b>			
DEVELOPMENT GRANTS & CONTRIBUTIONS	160,000	15,250	9.5%
PRIOR YEAR EXPENSE REFUNDS	175,000	-	0.0%
<b>TOTAL NON-OPERATING REVENUE</b>	<b>\$ 335,000</b>	<b>\$ 15,250</b>	<b>4.6%</b>
<b>TOTAL REVENUES</b>	<b>\$ 11,034,565</b>	<b>\$ 1,369,914</b>	<b>12.4%</b>
<b>EXPENDITURES:</b>			
<b>OPERATING:</b>			
(A) GENERAL GOVERNMENT	\$ 1,678,386	\$ 435,745	26.0%
(B) PUBLIC SAFETY	4,885,648	1,026,612	21.0%
(D) PUBLIC WORKS	3,206,489	748,308	23.3%
(E) RECREATION	123,818	15,916	12.9%
(F) CONSERVATION OF NATURAL RESOURCES	13,100	12,300	93.9%
(G) CONTRIBUTIONS & MISCELLANEOUS	27,300	2,151	7.9%
(H) INSURANCE & BENEFITS	257,100	234,804	91.3%
(I) TRANSFERS TO OTHER FUNDS	842,724	226,393	26.9%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 11,034,565</b>	<b>\$ 2,702,228</b>	<b>24.5%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 11,034,565</b>	<b>\$ 2,702,228</b>	<b>24.5%</b>
<b>SURPLUS (DEFICIT)</b>	<b>\$ -</b>	<b>\$ (1,332,314)</b>	

GENERAL FUND SUMMARY	1/1 - 3/31/2024 ACTUAL	1/1 - 3/31/2023 ACTUAL	Increase (Decrease) Over Prior YTD	% Change over Prior YTD
<b>REVENUES:</b>				
<b>OPERATING:</b>				
TAXES	\$ 1,112,070	\$ 1,126,745	\$ (14,676)	-1.3%
PERMITS, FEES & INTEREST	168,946	297,549	(128,603)	-43.2%
OTHER OPERATING REVENUE	12,416	121,744	(109,328)	-89.8%
TRANSFERS FROM OTHER FUNDS	61,232	-	61,232	
FROM PRIOR-YEAR RESERVES	-	-	-	
<b>TOTAL OPERATING REVENUE</b>	<b>\$ 1,354,664</b>	<b>\$ 1,546,038</b>	<b>\$ (191,374)</b>	<b>-12.4%</b>
<b>NON-OPERATING:</b>				
DEVELOPMENT GRANTS & CONTRIBUTIONS	15,250	151,050	(135,800)	-89.9%
PRIOR YEAR EXPENSE REFUNDS	-	-	-	
<b>TOTAL NON-OPERATING REVENUE</b>	<b>\$ 15,250</b>	<b>\$ 151,050</b>	<b>\$ (135,800)</b>	<b>-89.9%</b>
<b>TOTAL REVENUES</b>	<b>\$ 1,369,914</b>	<b>\$ 1,697,088</b>	<b>\$ (327,174)</b>	<b>-19.3%</b>
<b>EXPENDITURES:</b>				
<b>OPERATING:</b>				
(A) GENERAL GOVERNMENT	\$ 435,745	\$ 340,397	\$ 95,348	28.0%
(B) PUBLIC SAFETY	1,026,612	804,944	221,668	27.5%
(D) PUBLIC WORKS	748,308	543,371	204,937	37.7%
(E) RECREATION	15,916	26,144	(10,229)	-39.1%
(F) CONSERVATION OF NATURAL RESOURCES	12,300	86	12,214	
(G) CONTRIBUTIONS & MISCELLANEOUS	2,151	(1,089)	3,240	-297.4%
(H) INSURANCE & BENEFITS	234,804	234,671	133	0.1%
(I) TRANSFERS TO OTHER FUNDS	226,393	173,051	53,342	30.8%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 2,702,228</b>	<b>\$ 2,121,575</b>	<b>\$ 580,653</b>	<b>27.4%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,702,228</b>	<b>\$ 2,121,575</b>	<b>\$ 580,653</b>	<b>27.4%</b>
<b>SURPLUS (DEFICIT)</b>	<b>\$ (1,332,314)</b>	<b>\$ (424,486)</b>	<b>\$ (907,827)</b>	<b>213.9%</b>

## GENERAL FUND- REVENUES

	2024 BOARD APPROVED BUDGET	1/1 - 3/31/2024 ACTUAL	% OF BUDGET REC'D
1 PROPERTY TAXES	\$ 3,950,000	\$ 761	0.0%
1 LOCAL ENABLING TAXES	4,390,000	1,111,309	25.3%
1 STATE-SHARED REVENUE	586,404	-	0.0%
<b>Total Tax Revenue</b>	<b>\$ 8,926,404</b>	<b>\$ 1,112,070</b>	<b>12.5%</b>
2 BUS LICENSES & PERMITS	220,000	-	0.0%
2 NON-BUS LICENSES & PERMITS	11,700	1,320	11.3%
2 FINES	67,000	12,343	18.4%
2 INTEREST	114,000	13,087	11.5%
2 RENTS & ROYALTIES	41,927	13,350	31.8%
2 SERVICE FEES	178,000	39,324	22.1%
2 REVIEW FEES	195,400	18,997	9.7%
2 PUBLIC SAFETY FEES	203,485	69,250	34.0%
2 RECREATIONAL USER FEES	9,000	1,275	14.2%
<b>Total Permits, Fees &amp; Interest Revenue</b>	<b>\$ 1,040,512</b>	<b>\$ 168,946</b>	<b>16.2%</b>
3 FEDERAL GRANTS	2,850	5,350	187.7%
3 STATE GRANTS	66,000	-	0.0%
3 SNOW REMOVAL	2,700	-	0.0%
3 SANITATION FEES	1,000	2,963	296.3%
3 MEMBERSHIP FEES	24,000	190	0.8%
3 MISCELLANEOUS REVENUE	9,300	1,844	19.8%
3 ASSET DISPOSAL	60,000	2,070	0.0%
<b>Total Other Operating Income</b>	<b>\$ 165,850</b>	<b>\$ 12,416</b>	<b>7.5%</b>
4 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>
5 PRIOR YEAR RESERVES	140,799	-	0.0%
<b>Total Prior Year Reserves</b>	<b>\$ 140,799</b>	<b>\$ -</b>	<b>0.0%</b>
6 CONTRIBUTIONS	160,000	15,250	9.5%
<b>Total Grants &amp; Contribution Revenue</b>	<b>\$ 160,000</b>	<b>\$ 15,250</b>	<b>9.5%</b>
7 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>\$ 1,369,914</b>	<b>12.4%</b>

## GENERAL FUND- REVENUES

REVENUE DESCRIPTION	1/1 - 3/31/2024 ACTUAL	1/1 - 3/31/2023 ACTUAL	Increase (Decrease) Over Prior YTD	% Change over Prior YTD
PROPERTY TAXES	\$ 761	\$ 1,685	\$ (924)	-54.8%
LOCAL ENABLING TAXES	1,111,309	1,124,194	(12,885)	-1.1%
STATE-SHARED REVENUE	-	866	(866)	0.0%
<b>Total Tax Revenue</b>	<b>\$ 1,112,070</b>	<b>\$ 1,126,745</b>	<b>\$ (14,676)</b>	<b>-1.3%</b>
BUS LICENSES & PERMITS	-	-	-	0.0%
NON-BUS LICENSES & PERMITS	1,320	880	440	50.0%
FINES	12,343	10,697	1,645	15.4%
INTEREST	13,087	22,843	(9,756)	-42.7%
RENTS & ROYALTIES	13,350	13,288	62	0.5%
SERVICE FEES	39,324	132,123	(92,799)	-70.2%
REVIEW FEES	18,997	10,659	8,338	78.2%
PUBLIC SAFETY FEES	69,250	105,734	(36,483)	-34.5%
RECREATIONAL USER FEES	1,275	1,325	(50)	-3.8%
<b>Total Permits, Fees &amp; Interest Revenue</b>	<b>\$ 168,946</b>	<b>\$ 297,549</b>	<b>\$ (128,603)</b>	<b>-43.2%</b>
FEDERAL GRANTS	5,350	-	5,350	#DIV/0!
STATE GRANTS	-	115,702	(115,702)	-100.0%
SNOW REMOVAL	-	-	-	
SANITATION FEES	2,963	3,054	(91)	-3.0%
MEMBERSHIP FEES	190	810	(620)	-76.5%
MISCELLANEOUS REVENUE	1,844	2,179	(335)	-15.4%
ASSET DISPOSAL	2,070	-	2,070	
<b>Total Other Operating Income</b>	<b>\$ 12,416</b>	<b>\$ 121,744</b>	<b>\$ (109,328)</b>	<b>-89.8%</b>
INTERFUND TRANSFERS	61,232	-	61,232	
<b>Total Interfund Transfer Revenue</b>	<b>\$ 61,232</b>	<b>\$ -</b>	<b>\$ 61,232</b>	
PRIOR YEAR RESERVES	-	-	-	0.0%
<b>Total Prior Year Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
CONTRIBUTIONS	15,250	151,050	(135,800)	-89.9%
<b>Total Grants &amp; Contribution Revenue</b>	<b>\$ 15,250</b>	<b>\$ 151,050</b>	<b>\$ (135,800)</b>	<b>-89.9%</b>
PRIOR YEAR EXPENSE REFUND	-	-	-	0.0%
<b>Total Prior Year Expense Refund</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Total General Fund Revenues</b>	<b>\$ 1,369,914</b>	<b>\$ 1,697,088</b>	<b>\$ (327,174)</b>	<b>-19.3%</b>

## GENERAL FUND EXPENDITURES

EXPENDITURE CATEGORY	2024 BOARD APPROVED BUDGET	1/1 - 3/31/2024 ACTUAL	% OF ANNUAL BUDGET SPENT
LEGISLATIVE	\$ 21,295	\$ 7,437	34.9%
EXECUTIVE	478,642	110,863	23.2%
FINANCIAL ADMINISTRATION	339,730	70,670	20.8%
TAX COLLECTION	66,015	16,864	25.5%
LEGAL SERVICES	72,364	32,256	44.6%
PERSONNEL ADMIN	31,700	3,990	12.6%
INFORMATION TECHNOLOGY	258,379	83,811	32.4%
ENGINEERING SERVICES	160,000	44,988	28.1%
BUILDINGS & PLANT	250,261	64,867	25.9%
POLICE	3,994,555	860,178	21.5%
FIRE	216,888	27,082	12.5%
PLANNING & ZONING	659,803	135,981	20.6%
EMERGENCY MANAGEMENT	14,402	3,371	23.4%
PUBLIC WORKS: Highway, Roads & Streets	2,701,289	684,193	25.3%
TRAFFIC CONTROL	41,500	5,606	13.5%
STORM SEWERS	20,000	433	2.2%
REPAIRS/MAINT OF TOOLS & MACHINERY	80,000	37,027	46.3%
REPAIRS/MAINT OF ROADS	300,000	5,865	2.0%
STORM WATER MANAGEMENT (MS4)	63,700	15,184	23.8%
RECREATION ADMINISTRATION	67,100	9,527	14.2%
PARTICIPANT RECREATION	56,718	6,388	11.3%
CONSERVATION OF NATURAL RESOURCES	13,100	12,300	93.9%
CONTRIBUTIONS/MISCELLANEOUS	27,300	2,151	7.9%
INSURANCE	257,100	234,804	91.3%
TRANSFER TO RESERVES	-	-	0.0%
INTERFUND OPERATING TRANSFERS	842,724	226,393	26.9%
<b>TOTAL EXPENDITURES</b>	<b>\$ 11,034,565</b>	<b>\$ 2,702,228</b>	<b>24.5%</b>

## GENERAL FUND EXPENDITURES

EXPENDITURE CATEGORY	1/1 - 3/31/2024 ACTUAL	1/1 - 3/31/2023 ACTUAL	Increase (Decrease) Over Prior YTD	% Change over Prior YTD
LEGISLATIVE	\$ 7,437	\$ 6,852	\$ 585	8.5%
EXECUTIVE	110,863	78,583	32,280	41.1%
FINANCIAL ADMINISTRATION	70,670	61,529	9,141	14.9%
TAX COLLECTION	16,864	16,844	20	0.1%
LEGAL SERVICES	32,256	25,563	6,693	26.2%
PERSONNEL ADMIN	3,990	3,995	(5)	-0.1%
INFORMATION TECHNOLOGY	83,811	69,412	14,399	20.7%
ENGINEERING SERVICES	44,988	15,341	29,647	0.0%
BUILDINGS & PLANT	64,867	62,279	2,588	4.2%
POLICE	860,178	700,932	159,246	22.7%
FIRE	27,082	24,511	2,571	10.5%
PLANNING & ZONING	135,981	78,750	57,231	72.7%
EMERGENCY MANAGEMENT	3,371	750	2,621	349.4%
PUBLIC WORKS: Highway, Roads & Streets	684,193	504,069	180,123	35.7%
TRAFFIC CONTROL	5,606	8,929	(3,323)	0.0%
STORM SEWERS	433	2,993	(2,560)	0.0%
REPAIRS/MAINT OF TOOLS & MACHINERY	37,027	24,704	12,324	49.9%
REPAIRS/MAINT OF ROADS	5,865	1,575	4,289	272.3%
STORM WATER MANAGEMENT (MS4)	15,184	1,100	14,084	1280.4%
RECREATION ADMINISTRATION	9,527	20,257	(10,729)	-53.0%
PARTICIPANT RECREATION	6,388	5,887	501	8.5%
CONSERVATION OF NATURAL RESOURCES	12,300	86	12,214	0.0%
CONTRIBUTIONS/MISCELLANEOUS	2,151	(1,089)	3,240	-297.4%
INSURANCE	234,804	234,671	133	0.1%
TRANSFER TO RESERVES	-	-	-	0.0%
INTERFUND OPERATING TRANSFERS	226,393	173,051	53,342	30.8%
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,702,228</b>	<b>\$ 2,121,575</b>	<b>\$ 580,653</b>	<b>27.4%</b>