

**Income Statement- Summary by Fund
January 1 - April 30, 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	4,264,953	2,443,078	67,993	23,724	13,717	580,914	581,543	959,872	457,790	367	9,393,951
2023 YTD Expenditures	<u>5,213,942</u>	<u>2,343,282</u>	<u>105,195</u>	<u>23,724</u>	<u>1</u>	<u>522,310</u>	<u>302,929</u>	<u>624,373</u>	<u>61,214</u>	<u>-</u>	<u>9,196,969</u>
2023 YTD Surplus (Deficit)	<u>(948,989)</u>	<u>99,797</u>	<u>(37,202)</u>	<u>-</u>	<u>13,716</u>	<u>58,603</u>	<u>278,615</u>	<u>335,499</u>	<u>396,576</u>	<u>367</u>	<u>196,982</u>
2022 YTD Surplus (Deficit)	<u>(908,727)</u>	<u>68,768</u>	<u>(158,513)</u>	<u>(17,305)</u>	<u>206</u>	<u>(309,880)</u>	<u>283,686</u>	<u>476,573</u>	<u>338,349</u>	<u>5</u>	<u>(226,839)</u>
Variance over Prior YTD	(40,263)	31,028	121,311	17,305	13,510	368,484	(5,071)	(141,073)	58,227	363	423,821

GENERAL FUND SUMMARY	2023 BOARD APPROVED BUDGET	1/1 - 4/30/2023 ACTUAL	% OF ANNUAL BUDGET
REVENUES:			
OPERATING:			
TAXES	\$ 8,119,134	\$ 1,890,766	23.3%
PERMITS, FEES & INTEREST	793,627	216,149	27.2%
OTHER OPERATING REVENUE	131,972	165,984	125.8%
TRANSFERS FROM OTHER FUNDS	408,760	-	0.0%
FROM PRIOR-YEAR RESERVES	60,955	-	0.0%
TOTAL OPERATING REVENUE	\$ 9,514,448	\$ 2,272,900	23.9%
NON-OPERATING:			
DEVELOPMENT GRANTS & CONTRIBUTIONS	160,000	151,050	94.4%
PRIOR YEAR EXPENSE REFUNDS	115,000	1,841,003	1600.9%
TOTAL NON-OPERATING REVENUE	\$ 275,000	\$ 1,992,053	724.4%
TOTAL REVENUES	\$ 9,789,448	\$ 4,264,953	43.6%
EXPENDITURES:			
OPERATING:			
(A) GENERAL GOVERNMENT	\$ 1,392,723	\$ 444,868	31.9%
(B) PUBLIC SAFETY	4,312,159	1,269,664	29.4%
(D) PUBLIC WORKS	2,865,214	782,624	27.3%
(E) RECREATION	134,722	38,219	28.4%
(F) COMMUNITY DEVELOPMENT	12,400	77	0.6%
(G) CONTRIBUTIONS & MISCELLANEOUS	23,000	741	3.2%
(H) INSURANCE & BENEFITS	214,000	234,671	109.7%
(I) TRANSFERS TO OTHER FUNDS	835,230	2,443,078	292.5%
TOTAL OPERATING EXPENDITURES	\$ 9,789,448	\$ 5,213,942	53.3%
TOTAL EXPENDITURES	\$ 9,789,448	\$ 5,213,942	53.3%
SURPLUS (DEFICIT)	\$ -	\$ (948,989)	

GENERAL FUND SUMMARY	1/1 - 4/30/2023 ACTUAL	1/1 - 4/30/2022 ACTUAL	Increase (Decrease) Over Prior YTD	% Change over Prior YTD
REVENUES:				
OPERATING:				
TAXES	\$ 1,890,766	\$ 1,396,970	\$ 493,797	35.3%
PERMITS, FEES & INTEREST	216,149	382,810	(166,661)	-43.5%
OTHER OPERATING REVENUE	165,984	103,186	62,798	60.9%
TRANSFERS FROM OTHER FUNDS	-	(6,633)	6,633	-100.0%
FROM PRIOR-YEAR RESERVES	-	-	-	0.0%
TOTAL OPERATING REVENUE	\$ 2,272,900	\$ 1,876,333	\$ 396,567	21.1%
NON-OPERATING:				
DEVELOPMENT GRANTS & CONTRIBUTIONS	151,050	150,000	1,050	
PRIOR YEAR EXPENSE REFUNDS	1,841,003	18,903	1,822,100	9639.0%
TOTAL NON-OPERATING REVENUE	\$ 1,992,053	\$ 168,903	\$ 1,823,150	0.0%
TOTAL REVENUES	\$ 4,264,953	\$ 2,045,236	\$ 2,219,716	108.5%
EXPENDITURES:				
OPERATING:				
(A) GENERAL GOVERNMENT	\$ 444,868	\$ 489,666	\$ (44,798)	-9.1%
(B) PUBLIC SAFETY	1,269,664	1,242,025	27,639	2.2%
(D) PUBLIC WORKS	782,624	777,909	4,715	0.6%
(E) RECREATION	38,219	19,408	18,811	96.9%
(F) COMMUNITY DEVELOPMENT	77	9,250	(9,173)	0.0%
(G) CONTRIBUTIONS & MISCELLANEOUS	741	23,220	(22,479)	-96.8%
(H) INSURANCE & BENEFITS	234,671	196,830	37,841	19.2%
(I) TRANSFERS TO OTHER FUNDS	2,443,078	195,655	2,247,423	1148.7%
TOTAL OPERATING EXPENDITURES	\$ 5,213,942	\$ 2,953,963	\$ 2,259,979	76.5%
TOTAL EXPENDITURES	\$ 5,213,942	\$ 2,953,963	\$ 2,259,979	76.5%
SURPLUS (DEFICIT)	\$ (948,989)	\$ (908,727)	\$ (40,263)	4.4%

GENERAL FUND- REVENUES

REVENUE DESCRIPTION	2023 BOARD APPROVED BUDGET	1/1 - 4/30/2023 ACTUAL	% OF BUDGET REC'D
PROPERTY TAXES	\$ 3,400,000	\$ 576,029	16.9%
LOCAL ENABLING TAXES	4,200,000	1,313,871	31.3%
STATE-SHARED REVENUE	519,134	866	0.2%
Total Tax Revenue	\$ 8,119,134	\$ 1,890,766	23.3%
BUS LICENSES & PERMITS	228,000	-	0.0%
NON-BUS LICENSES & PERMITS	11,800	1,255	10.6%
FINES	59,000	16,063	27.2%
INTEREST	12,000	21,273	177.3%
RENTS & ROYALTIES	41,927	16,782	40.0%
SERVICE FEES	167,200	50,119	30.0%
REVIEW FEES	35,450	15,289	43.1%
PUBLIC SAFETY FEES	233,250	93,018	39.9%
RECREATIONAL USER FEES	5,000	2,350	47.0%
Total Permits, Fees & Interest Revenue	\$ 793,627	\$ 216,149	27.2%
FEDERAL GRANTS	2,850	-	0.0%
STATE GRANTS	52,000	158,675	305.1%
SNOW REMOVAL	2,222	-	0.0%
SANITATION FEES	1,000	3,054	305.4%
MEMBERSHIP FEES	24,000	870	3.6%
MISCELLANEOUS REVENUE	9,900	3,386	34.2%
ASSET DISPOSAL	40,000	-	0.0%
Total Other Operating Income	\$ 131,972	\$ 165,984	125.8%
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	151,050	94.4%
Total Grants & Contribution Revenue	\$ 160,000	\$ 151,050	94.4%
NOTE PROCEEDS	-	1,841,000	
PRIOR YEAR EXPENSE REFUND	115,000	3	0.0%
Total Prior Year Expense Refund	\$ 115,000	\$ 1,841,003	1600.9%
Total General Fund Revenues	\$ 9,789,448	\$ 4,264,953	43.6%

GENERAL FUND- REVENUES

REVENUE DESCRIPTION	1/1 - 4/30/2023 ACTUAL	1/1 - 4/30/2022 ACTUAL	Increase (Decrease) Over Prior YTD	% Change over Prior YTD
PROPERTY TAXES	\$ 576,029	\$ 22,883	\$ 553,146	2417.3%
LOCAL ENABLING TAXES	1,313,871	1,373,259	(59,388)	-4.3%
STATE-SHARED REVENUE	866	828	38	4.6%
Total Tax Revenue	\$ 1,890,766	\$ 1,396,970	\$ 493,797	35.3%
BUS LICENSES & PERMITS	-	22,820	(22,820)	-100.0%
NON-BUS LICENSES & PERMITS	1,255	8,240	(6,985)	-84.8%
FINES	16,063	78,522	(62,459)	-79.5%
INTEREST	21,273	3,901	17,372	445.3%
RENTS & ROYALTIES	16,782	22,318	(5,537)	-24.8%
SERVICE FEES	50,119	55,203	(5,084)	-9.2%
REVIEW FEES	15,289	117,317	(102,028)	-87.0%
PUBLIC SAFETY FEES	93,018	72,364	20,654	28.5%
RECREATIONAL USER FEES	2,350	2,125	225	10.6%
Total Permits, Fees & Interest Revenue	\$ 216,149	\$ 382,810	\$ (166,661)	-43.5%
FEDERAL GRANTS	-	-	-	0.0%
STATE GRANTS	158,675	80,512	78,163	97.1%
SNOW REMOVAL	-	-	-	0.0%
SANITATION FEES	3,054	1,265	1,789	141.4%
MEMBERSHIP FEES	870	-	870	
MISCELLANEOUS REVENUE	3,386	2,310	1,077	46.6%
ASSET DISPOSAL	-	19,100	(19,100)	-100.0%
Total Other Operating Income	\$ 165,984	\$ 103,186	\$ 62,798	60.9%
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	151,050	150,000	1,050	0.7%
Total Grants & Contribution Revenue	\$ 151,050	\$ 150,000	\$ 1,050	0.7%
NOTE PROCEEDS	1,841,000	-	1,841,000	
PRIOR YEAR EXPENSE REFUND	3	18,903	(18,900)	-100.0%
Total Prior Year Expense Refund	\$ 1,841,003	\$ 18,903	\$ 1,822,100	9639.0%
Total General Fund Revenues	\$ 4,264,953	\$ 2,045,236	\$ 2,219,716	108.5%

GENERAL FUND EXPENDITURES

EXPENDITURE CATEGORY	2023 BOARD APPROVED BUDGET	1/1 - 4/30/2023 ACTUAL	% OF ANNUAL BUDGET SPENT
LEGISLATIVE	\$ 19,545	\$ 8,881	45.4%
EXECUTIVE	378,085	109,086	28.9%
FINANCIAL ADMINISTRATION	343,107	91,107	26.6%
TAX COLLECTION	59,770	19,352	32.4%
LEGAL SERVICES	60,500	40,483	66.9%
PERSONNEL ADMIN	16,500	9,269	56.2%
INFORMATION TECHNOLOGY	252,244	79,927	31.7%
ENGINEERING SERVICES	50,000	18,327	36.7%
BUILDINGS & PLANT	212,972	68,436	32.1%
POLICE	3,498,860	1,031,222	29.5%
FIRE	226,568	35,636	15.7%
PLANNING & ZONING	579,731	201,062	34.7%
EMERGENCY MANAGEMENT	7,000	1,745	24.9%
PUBLIC WORKS: Highway, Roads & Streets	2,402,514	730,795	30.4%
TRAFFIC CONTROL	38,500	10,369	26.9%
STORM SEWERS	54,200	8,318	15.3%
REPAIRS/MAINT OF TOOLS & MACHINERY	85,000	27,354	32.2%
REPAIRS/MAINT OF ROADS	285,000	5,788	2.0%
RECREATION ADMINISTRATION	81,500	29,996	36.8%
PARTICIPANT RECREATION	53,222	8,223	15.5%
CONSERVATION OF NATURAL RESOURCES	12,400	77	0.6%
CONTRIBUTIONS/MISCELLANEOUS	23,000	741	3.2%
INSURANCE	214,000	234,671	109.7%
TRANSFER TO RESERVES	-	-	0.0%
INTERFUND OPERATING TRANSFERS	835,230	2,443,078	292.5%
TOTAL EXPENDITURES	\$ 9,789,448	\$ 5,213,942	53.3%

GENERAL FUND EXPENDITURES

EXPENDITURE CATEGORY	1/1 - 4/30/2023 ACTUAL	1/1 - 4/30/2022 ACTUAL	Increase (Decrease) Over Prior YTD	% Change over Prior YTD
LEGISLATIVE	\$ 8,881	\$ 9,373	\$ (492)	-5.3%
EXECUTIVE	109,086	104,032	5,054	4.9%
FINANCIAL ADMINISTRATION	91,107	90,382	725	0.8%
TAX COLLECTION	19,352	17,689	1,663	9.4%
LEGAL SERVICES	40,483	69,727	(29,245)	-41.9%
PERSONNEL ADMIN	9,269	5,274	3,995	75.7%
INFORMATION TECHNOLOGY	79,927	79,411	516	0.7%
ENGINEERING SERVICES	18,327	40,947	(22,620)	-55.2%
BUILDINGS & PLANT	68,436	72,830	(4,394)	-6.0%
POLICE	1,031,222	1,059,931	(28,709)	-2.7%
FIRE	35,636	35,606	30	0.1%
PLANNING & ZONING	201,062	145,155	55,907	38.5%
EMERGENCY MANAGEMENT	1,745	1,333	411	30.8%
PUBLIC WORKS: Highway, Roads & Streets	730,795	713,873	16,922	2.4%
TRAFFIC CONTROL	10,369	15,326	(4,957)	-32.3%
STORM SEWERS	8,318	4,129	4,189	101.4%
REPAIRS/MAINT OF TOOLS & MACHINERY	27,354	40,615	(13,261)	-32.7%
REPAIRS/MAINT OF ROADS	5,788	3,965	1,823	46.0%
RECREATION ADMINISTRATION	29,996	12,038	17,958	149.2%
PARTICIPANT RECREATION	8,223	7,371	853	11.6%
CONSERVATION OF NATURAL RESOURCES	77	9,250	(9,173)	0.0%
CONTRIBUTIONS/MISCELLANEOUS	741	23,220	(22,479)	-96.8%
INSURANCE	234,671	196,830	37,841	19.2%
TRANSFER TO RESERVES	-	-	-	0.0%
INTERFUND OPERATING TRANSFERS	2,443,078	195,655	2,247,423	1148.7%
TOTAL EXPENDITURES	\$ 5,213,942	\$ 2,953,963	\$ 2,259,979	76.5%