

Income Statement- Summary by Fund
1/1 - 4/30/2024

	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	2,299,588	338,419	72,517	19,863	9,177	713,612	640,837	1,104,413	453,392	554	5,652,373
2024 YTD Expenditures	<u>3,519,144</u>	<u>353,192</u>	<u>199,771</u>	<u>19,863</u>	<u>-</u>	<u>600,622</u>	<u>397,538</u>	<u>545,689</u>	<u>72,343</u>	<u>-</u>	<u>5,708,163</u>
2024 YTD Surplus (Deficit)	<u>(1,219,556)</u>	<u>(14,773)</u>	<u>(127,254)</u>	<u>-</u>	<u>9,177</u>	<u>112,990</u>	<u>243,299</u>	<u>558,724</u>	<u>381,049</u>	<u>554</u>	<u>(55,790)</u>
2023 YTD Surplus (Deficit)	<u>(2,502,411)</u>	<u>90,322</u>	<u>(37,202)</u>	<u>-</u>	<u>13,716</u>	<u>58,805</u>	<u>279,370</u>	<u>338,178</u>	<u>396,576</u>	<u>367</u>	<u>(1,362,281)</u>
Variance over Prior YTD	1,282,856	(105,095)	(90,052)	-	(4,539)	54,186	(36,070)	220,546	(15,527)	187	1,306,490

GENERAL FUND SUMMARY	2024 BOARD APPROVED BUDGET	1/1 - 4/30/2024 ACTUAL	% OF ANNUAL BUDGET
REVENUES:			
OPERATING:			
TAXES	\$ 8,926,404	\$ 1,779,661	19.9%
PERMITS, FEES & INTEREST	1,040,512	246,085	23.7%
OTHER OPERATING REVENUE	165,850	13,917	8.4%
TRANSFERS FROM OTHER FUNDS	426,000	61,232	14.4%
FROM PRIOR-YEAR RESERVES	140,799	-	0.0%
TOTAL OPERATING REVENUE	\$ 10,699,565	\$ 2,100,895	19.6%
NON-OPERATING:			
DEVELOPMENT GRANTS & CONTRIBUTIONS	160,000	165,630	103.5%
PRIOR YEAR EXPENSE REFUNDS	175,000	33,064	18.9%
TOTAL NON-OPERATING REVENUE	\$ 335,000	\$ 198,694	59.3%
TOTAL REVENUES	\$ 11,034,565	\$ 2,299,588	20.8%
EXPENDITURES:			
OPERATING:			
(A) GENERAL GOVERNMENT	\$ 1,678,386	\$ 554,714	33.1%
(B) PUBLIC SAFETY	4,885,648	1,408,529	28.8%
(D) PUBLIC WORKS	3,206,489	940,009	29.3%
(E) RECREATION	123,818	20,160	16.3%
(F) CONSERVATION OF NATURAL RESOURCES	13,100	12,300	93.9%
(G) CONTRIBUTIONS & MISCELLANEOUS	27,300	10,209	37.4%
(H) INSURANCE & BENEFITS	257,100	234,804	91.3%
(I) TRANSFERS TO OTHER FUNDS	842,724	338,419	40.2%
TOTAL OPERATING EXPENDITURES	\$ 11,034,565	\$ 3,519,144	31.9%
TOTAL EXPENDITURES	\$ 11,034,565	\$ 3,519,144	31.9%
SURPLUS (DEFICIT)	\$ -	\$ (1,219,556)	

GENERAL FUND SUMMARY	1/1 - 4/30/2024 ACTUAL	1/1 - 4/30/2023 ACTUAL	Increase (Decrease) Over Prior YTD	% Change over Prior YTD
REVENUES:				
OPERATING:				
TAXES	\$ 1,779,661	\$ 1,874,724	\$ (95,063)	-5.1%
PERMITS, FEES & INTEREST	246,085	344,034	(97,949)	-28.5%
OTHER OPERATING REVENUE	13,917	281,686	(267,769)	-95.1%
TRANSFERS FROM OTHER FUNDS	61,232	-	61,232	
FROM PRIOR-YEAR RESERVES	-	-	-	0.0%
TOTAL OPERATING REVENUE	\$ 2,100,895	\$ 2,500,443	\$ (399,548)	-16.0%
NON-OPERATING:				
DEVELOPMENT GRANTS & CONTRIBUTIONS	165,630	151,050	14,580	9.7%
PRIOR YEAR EXPENSE REFUNDS	33,064	50	33,014	65948.0%
TOTAL NON-OPERATING REVENUE	\$ 198,694	\$ 151,100	\$ 47,594	31.5%
TOTAL REVENUES	\$ 2,299,589	\$ 2,651,543	\$ (351,955)	-13.3%
EXPENDITURES:				
OPERATING:				
(A) GENERAL GOVERNMENT	\$ 554,714	\$ 454,069	\$ 100,644	22.2%
(B) PUBLIC SAFETY	1,408,529	1,212,891	195,638	16.1%
(D) PUBLIC WORKS	940,009	781,311	158,699	20.3%
(E) RECREATION	20,160	38,219	(18,059)	-47.3%
(F) CONSERVATION OF NATURAL RESOURCES	12,300	163	12,137	7458.1%
(G) CONTRIBUTIONS & MISCELLANEOUS	10,209	(2,355)	12,565	-533.4%
(H) INSURANCE & BENEFITS	234,804	234,671	133	0.1%
(I) TRANSFERS TO OTHER FUNDS	338,419	2,434,986	(2,096,567)	-86.1%
TOTAL OPERATING EXPENDITURES	\$ 3,519,144	\$ 5,153,954	\$ (1,634,810)	-31.7%
TOTAL EXPENDITURES	\$ 3,519,144	\$ 5,153,954	\$ (1,634,810)	-31.7%
SURPLUS (DEFICIT)	\$ (1,219,556)	\$ (2,502,411)	\$ 1,282,856	-51.3%

GENERAL FUND- REVENUES

REVENUE DESCRIPTION	2024 BOARD APPROVED BUDGET	1/1 - 4/30/2024 ACTUAL	% OF BUDGET REC'D
PROPERTY TAXES	\$ 3,950,000	\$ 436,307	11.0%
LOCAL ENABLING TAXES	4,390,000	1,343,354	30.6%
STATE-SHARED REVENUE	586,404	-	0.0%
Total Tax Revenue	\$ 8,926,404	\$ 1,779,661	19.9%
BUS LICENSES & PERMITS	220,000	34,050	15.5%
NON-BUS LICENSES & PERMITS	11,700	3,926	33.6%
FINES	67,000	16,252	24.3%
INTEREST	114,000	16,482	14.5%
RENTS & ROYALTIES	41,927	16,864	40.2%
SERVICE FEES	178,000	52,324	29.4%
REVIEW FEES	195,400	23,048	11.8%
PUBLIC SAFETY FEES	203,485	81,039	39.8%
RECREATIONAL USER FEES	9,000	2,100	23.3%
Total Permits, Fees & Interest Revenue	\$ 1,040,512	\$ 246,085	23.7%
FEDERAL GRANTS	2,850	5,350	187.7%
STATE GRANTS	66,000	-	0.0%
SNOW REMOVAL	2,700	-	0.0%
SANITATION FEES	1,000	3,483	348.3%
MEMBERSHIP FEES	24,000	190	0.8%
MISCELLANEOUS REVENUE	9,300	2,824	30.4%
ASSET DISPOSAL	60,000	2,070	0.0%
Total Other Operating Income	\$ 165,850	\$ 13,917	8.4%
INTERFUND TRANSFERS	426,000	61,232	14.4%
Total Interfund Transfer Revenue	\$ 426,000	\$ 61,232	14.4%
PRIOR YEAR RESERVES	140,799	-	0.0%
Total Prior Year Reserves	\$ 140,799	\$ -	0.0%
CONTRIBUTIONS	160,000	165,630	103.5%
Total Grants & Contribution Revenue	\$ 160,000	\$ 165,630	103.5%
PRIOR YEAR EXPENSE REFUND	175,000	33,064	18.9%
Total Prior Year Expense Refund	175,000	\$ 33,064	18.9%
Total General Fund Revenues	\$ 11,034,565	\$ 2,299,588	20.8%

GENERAL FUND- REVENUES

REVENUE DESCRIPTION	1/1 - 4/30/2024 ACTUAL	1/1 - 4/30/2023 ACTUAL	Increase (Decrease) Over Prior YTD	% Change over Prior YTD
PROPERTY TAXES	\$ 436,307	\$ 576,029	\$ (139,722)	-24.3%
LOCAL ENABLING TAXES	1,343,354	1,297,828	45,526	3.5%
STATE-SHARED REVENUE	-	866	(866)	-100.0%
Total Tax Revenue	\$ 1,779,661	\$ 1,874,724	\$ (95,063)	-5.1%
BUS LICENSES & PERMITS	34,050	-	34,050	
NON-BUS LICENSES & PERMITS	3,926	1,255	2,671	212.8%
FINES	16,252	16,063	189	1.2%
INTEREST	16,482	27,595	(11,113)	-40.3%
RENTS & ROYALTIES	16,864	16,782	82	0.5%
SERVICE FEES	52,324	144,697	(92,373)	-63.8%
REVIEW FEES	23,048	15,289	7,759	50.7%
PUBLIC SAFETY FEES	81,039	120,003	(38,964)	-32.5%
RECREATIONAL USER FEES	2,100	2,350	(250)	-10.6%
Total Permits, Fees & Interest Revenue	\$ 246,085	\$ 344,034	\$ (97,949)	-28.5%
FEDERAL GRANTS	5,350	-	5,350	
STATE GRANTS	-	274,376	(274,376)	-100.0%
SNOW REMOVAL	-	-	-	
SANITATION FEES	3,483	3,054	430	14.1%
MEMBERSHIP FEES	190	870	(680)	-78.2%
MISCELLANEOUS REVENUE	2,824	3,386	(562)	-16.6%
ASSET DISPOSAL	2,070	-	2,070	
Total Other Operating Income	\$ 13,917	\$ 281,686	\$ (267,769)	-95.1%
INTERFUND TRANSFERS	61,232	-	61,232	
Total Interfund Transfer Revenue	\$ 61,232	\$ -	\$ 61,232	
PRIOR YEAR RESERVES	-	-	-	0.0%
Total Prior Year Reserves	\$ -	\$ -	\$ -	0.0%
CONTRIBUTIONS	165,630	151,050	14,580	9.7%
Total Grants & Contribution Revenue	\$ 165,630	\$ 151,050	\$ 14,580	9.7%
PRIOR YEAR EXPENSE REFUND	33,064	50	33,014	65948.0%
Total Prior Year Expense Refund	\$ 33,064	\$ 50	\$ 33,014	65948.0%
Total General Fund Revenues	\$ 2,299,588	\$ 2,651,543	\$ (351,955)	-13.3%

GENERAL FUND EXPENDITURES

EXPENDITURE CATEGORY	2024 BOARD APPROVED BUDGET	1/1 - 4/30/2024 ACTUAL	% OF ANNUAL BUDGET SPENT
LEGISLATIVE	\$ 21,295	\$ 8,189	38.5%
EXECUTIVE	478,642	138,335	28.9%
FINANCIAL ADMINISTRATION	339,730	102,583	30.2%
TAX COLLECTION	66,015	21,897	33.2%
LEGAL SERVICES	72,364	44,816	61.9%
PERSONNEL ADMIN	31,700	6,337	20.0%
INFORMATION TECHNOLOGY	258,379	99,057	38.3%
ENGINEERING SERVICES	160,000	48,399	30.2%
BUILDINGS & PLANT	250,261	85,102	34.0%
POLICE	3,994,555	1,158,385	29.0%
FIRE	216,888	34,570	15.9%
PLANNING & ZONING	659,803	211,550	32.1%
EMERGENCY MANAGEMENT	14,402	4,024	27.9%
PUBLIC WORKS: Highway, Roads & Streets	2,701,289	857,106	31.7%
TRAFFIC CONTROL	41,500	8,566	20.6%
STORM SEWERS	20,000	433	2.2%
REPAIRS/MAINT OF TOOLS & MACHINERY	80,000	40,143	50.2%
REPAIRS/MAINT OF ROADS	300,000	11,449	3.8%
STORM WATER MANAGEMENT (MS4)	63,700	22,313	35.0%
RECREATION ADMINISTRATION	67,100	12,115	18.1%
PARTICIPANT RECREATION	56,718	8,046	14.2%
CONSERVATION OF NATURAL RESOURCES	13,100	12,300	93.9%
CONTRIBUTIONS/MISCELLANEOUS	27,300	10,209	37.4%
INSURANCE	257,100	234,804	91.3%
TRANSFER TO RESERVES	-	-	0.0%
INTERFUND OPERATING TRANSFERS	842,724	338,419	40.2%
TOTAL EXPENDITURES	\$ 11,034,565	\$ 3,519,144	31.9%

GENERAL FUND EXPENDITURES

EXPENDITURE CATEGORY	1/1 - 4/30/2024 ACTUAL	1/1 - 4/30/2023 ACTUAL	Increase (Decrease) Over Prior YTD	% Change over Prior YTD
LEGISLATIVE	\$ 8,189	\$ 8,962	\$ (772)	-8.6%
EXECUTIVE	138,335	108,432	29,903	27.6%
FINANCIAL ADMINISTRATION	102,583	91,107	11,476	12.6%
TAX COLLECTION	21,897	19,352	2,545	13.1%
LEGAL SERVICES	44,816	36,617	8,199	22.4%
PERSONNEL ADMIN	6,337	10,019	(3,682)	-36.8%
INFORMATION TECHNOLOGY	99,057	88,196	10,861	12.3%
ENGINEERING SERVICES	48,399	17,945	30,454	0.0%
BUILDINGS & PLANT	85,102	73,440	11,662	15.9%
POLICE	1,158,385	1,030,024	128,360	12.5%
FIRE	34,570	35,636	(1,065)	-3.0%
PLANNING & ZONING	211,550	145,486	66,064	45.4%
EMERGENCY MANAGEMENT	4,024	1,745	2,279	130.7%
PUBLIC WORKS: Highway, Roads & Streets	857,106	729,482	127,624	17.5%
TRAFFIC CONTROL	8,566	10,369	(1,803)	0.0%
STORM SEWERS	433	8,318	(7,885)	0.0%
REPAIRS/MAINT OF TOOLS & MACHINERY	40,143	27,354	12,789	46.8%
REPAIRS/MAINT OF ROADS	11,449	5,788	5,661	97.8%
STORM WATER MANAGEMENT (MS4)	22,313	-	22,313	
RECREATION ADMINISTRATION	12,115	29,996	(17,881)	-59.6%
PARTICIPANT RECREATION	8,046	8,223	(178)	-2.2%
CONSERVATION OF NATURAL RESOURCES	12,300	163	12,137	0.0%
CONTRIBUTIONS/MISCELLANEOUS	10,209	(2,355)	12,565	-533.4%
INSURANCE	234,804	234,671	133	0.1%
TRANSFER TO RESERVES	-	-	-	0.0%
INTERFUND OPERATING TRANSFERS	338,419	2,434,986	(2,096,567)	-86.1%
TOTAL EXPENDITURES	\$ 3,519,144	\$ 5,153,954	\$ (1,634,810)	-31.7%