

Income Statement- Summary by Fund
January 1 - May 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	5,451,175	2,443,078	82,206	23,724	16,658	642,999	628,983	971,447	457,790	367	10,718,427
2023 YTD Expenditures	<u>5,904,734</u>	<u>2,390,023</u>	<u>168,896</u>	<u>23,724</u>	<u>489</u>	<u>785,312</u>	<u>391,814</u>	<u>787,709</u>	<u>189,852</u>	<u>-</u>	<u>10,642,555</u>
2023 YTD Surplus (Deficit)	<u>(453,560)</u>	<u>53,055</u>	<u>(86,690)</u>	<u>-</u>	<u>16,168</u>	<u>(142,313)</u>	<u>237,169</u>	<u>183,739</u>	<u>267,937</u>	<u>367</u>	<u>75,872</u>
2022 YTD Surplus (Deficit)	<u>(318,288)</u>	<u>42,992</u>	<u>(94,854)</u>	<u>(17,305)</u>	<u>14,015</u>	<u>(394,562)</u>	<u>69,318</u>	<u>186,446</u>	<u>326,203</u>	<u>6</u>	<u>(186,029)</u>
Variance over Prior YTD	(135,272)	10,063	8,164	17,305	2,153	252,249	167,851	(2,707)	(58,266)	361	261,902

GENERAL FUND SUMMARY	2023 BOARD APPROVED BUDGET	1/1 - 5/31/2023 ACTUAL	% OF ANNUAL BUDGET
REVENUES:			
OPERATING:			
TAXES	\$ 8,119,134	\$ 2,929,571	36.1%
PERMITS, FEES & INTEREST	793,627	319,373	40.2%
OTHER OPERATING REVENUE	131,972	210,131	159.2%
TRANSFERS FROM OTHER FUNDS	408,760	-	0.0%
FROM PRIOR-YEAR RESERVES	60,955	-	0.0%
TOTAL OPERATING REVENUE	\$ 9,514,448	\$ 3,459,075	36.4%
NON-OPERATING:			
DEVELOPMENT GRANTS & CONTRIBUTIONS	160,000	151,050	94.4%
PRIOR YEAR EXPENSE REFUNDS	115,000	1,841,050	1600.9%
TOTAL NON-OPERATING REVENUE	\$ 275,000	\$ 1,992,100	724.4%
TOTAL REVENUES	\$ 9,789,448	\$ 5,451,175	55.7%
EXPENDITURES:			
OPERATING:			
(A) GENERAL GOVERNMENT	\$ 1,392,723	\$ 585,006	42.0%
(B) PUBLIC SAFETY	4,312,159	1,597,386	37.0%
(D) PUBLIC WORKS	2,865,214	966,640	33.7%
(E) RECREATION	134,722	51,004	37.9%
(F) COMMUNITY DEVELOPMENT	12,400	77	0.6%
(G) CONTRIBUTIONS & MISCELLANEOUS	23,000	24,266	105.5%
(H) INSURANCE & BENEFITS	214,000	237,277	110.9%
(I) TRANSFERS TO OTHER FUNDS	835,230	2,443,078	292.5%
TOTAL OPERATING EXPENDITURES	\$ 9,789,448	\$ 5,904,734	60.3%
TOTAL EXPENDITURES	\$ 9,789,448	\$ 5,904,734	60.3%
SURPLUS (DEFICIT)	\$ -	\$ (453,560)	

GENERAL FUND SUMMARY	1/1 - 5/31/2023 ACTUAL	1/1 - 5/31/2022 ACTUAL	Increase (Decrease) Over Prior YTD	% Change over Prior YTD
REVENUES:				
OPERATING:				
TAXES	\$ 2,929,571	\$ 2,658,600	\$ 270,972	10.2%
PERMITS, FEES & INTEREST	319,373	474,427	(155,054)	-32.7%
OTHER OPERATING REVENUE	210,131	118,292	91,839	77.6%
TRANSFERS FROM OTHER FUNDS	-	(6,633)	6,633	-100.0%
FROM PRIOR-YEAR RESERVES	-	-	-	0.0%
TOTAL OPERATING REVENUE	\$ 3,459,075	\$ 3,244,685	\$ 214,390	6.6%
NON-OPERATING:				
DEVELOPMENT GRANTS & CONTRIBUTIONS	151,050	150,000	1,050	
PRIOR YEAR EXPENSE REFUNDS	1,841,050	18,978	1,822,072	9600.8%
TOTAL NON-OPERATING REVENUE	\$ 1,992,100	\$ 168,978	\$ 1,823,122	0.0%
TOTAL REVENUES	\$ 5,451,175	\$ 3,413,663	\$ 2,037,511	59.7%
EXPENDITURES:				
OPERATING:				
(A) GENERAL GOVERNMENT	\$ 585,006	\$ 635,029	\$ (50,023)	-7.9%
(B) PUBLIC SAFETY	1,597,386	1,549,878	47,508	3.1%
(D) PUBLIC WORKS	966,640	957,243	9,396	1.0%
(E) RECREATION	51,004	28,950	22,054	76.2%
(F) COMMUNITY DEVELOPMENT	77	11,650	(11,573)	0.0%
(G) CONTRIBUTIONS & MISCELLANEOUS	24,266	23,220	1,047	4.5%
(H) INSURANCE & BENEFITS	237,277	202,632	34,645	17.1%
(I) TRANSFERS TO OTHER FUNDS	2,443,078	323,349	2,119,729	655.6%
TOTAL OPERATING EXPENDITURES	\$ 5,904,734	\$ 3,731,951	\$ 2,172,783	58.2%
TOTAL EXPENDITURES	\$ 5,904,734	\$ 3,731,951	\$ 2,172,783	58.2%
SURPLUS (DEFICIT)	\$ (453,560)	\$ (318,288)	\$ (135,272)	42.5%

GENERAL FUND- REVENUES

REVENUE DESCRIPTION	2023 BOARD APPROVED BUDGET	1/1 - 5/31/2023 ACTUAL	% OF BUDGET REC'D
PROPERTY TAXES	\$ 3,400,000	\$ 701,952	20.6%
LOCAL ENABLING TAXES	4,200,000	2,226,752	53.0%
STATE-SHARED REVENUE	519,134	866	0.2%
Total Tax Revenue	\$ 8,119,134	\$ 2,929,571	36.1%
BUS LICENSES & PERMITS	228,000	55,156	24.2%
NON-BUS LICENSES & PERMITS	11,800	1,865	15.8%
FINES	59,000	19,083	32.3%
INTEREST	12,000	23,753	197.9%
RENTS & ROYALTIES	41,927	20,276	48.4%
SERVICE FEES	167,200	62,671	37.5%
REVIEW FEES	35,450	18,184	51.3%
PUBLIC SAFETY FEES	233,250	114,760	49.2%
RECREATIONAL USER FEES	5,000	3,625	72.5%
Total Permits, Fees & Interest Revenue	\$ 793,627	\$ 319,373	40.2%
FEDERAL GRANTS	2,850	-	0.0%
STATE GRANTS	52,000	179,565	345.3%
SNOW REMOVAL	2,222	-	0.0%
SANITATION FEES	1,000	3,541	354.1%
MEMBERSHIP FEES	24,000	870	3.6%
MISCELLANEOUS REVENUE	9,900	5,655	57.1%
ASSET DISPOSAL	40,000	20,500	0.0%
Total Other Operating Income	\$ 131,972	\$ 210,131	159.2%
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	50	0.0%
Total Prior Year Expense Refund	\$ 115,000	\$ 1,841,050	1600.9%
Total General Fund Revenues	\$ 9,789,448	\$ 5,451,175	55.7%

GENERAL FUND- REVENUES

REVENUE DESCRIPTION	1/1 - 5/31/2023 ACTUAL	1/1 - 5/31/2022 ACTUAL	Increase (Decrease) Over Prior YTD	% Change over Prior YTD
PROPERTY TAXES	\$ 701,952	\$ 614,026	\$ 87,927	14.3%
LOCAL ENABLING TAXES	2,226,752	2,043,746	183,006	9.0%
STATE-SHARED REVENUE	866	828	38	4.6%
Total Tax Revenue	\$ 2,929,571	\$ 2,658,600	\$ 270,972	10.2%
BUS LICENSES & PERMITS	55,156	57,353	(2,197)	-3.8%
NON-BUS LICENSES & PERMITS	1,865	9,870	(8,005)	-81.1%
FINES	19,083	83,798	(64,715)	-77.2%
INTEREST	23,753	4,251	19,502	458.8%
RENTS & ROYALTIES	20,276	25,792	(5,517)	-21.4%
SERVICE FEES	62,671	66,104	(3,432)	-5.2%
REVIEW FEES	18,184	141,617	(123,432)	-87.2%
PUBLIC SAFETY FEES	114,760	82,543	32,217	39.0%
RECREATIONAL USER FEES	3,625	3,100	525	16.9%
Total Permits, Fees & Interest Revenue	\$ 319,373	\$ 474,427	\$ (155,054)	-32.7%
FEDERAL GRANTS	-	-	-	0.0%
STATE GRANTS	179,565	80,512	99,053	123.0%
SNOW REMOVAL	-	-	-	0.0%
SANITATION FEES	3,541	2,164	1,377	63.6%
MEMBERSHIP FEES	870	-	870	
MISCELLANEOUS REVENUE	5,655	4,456	1,200	26.9%
ASSET DISPOSAL	20,500	31,160	(10,660)	-34.2%
Total Other Operating Income	\$ 210,131	\$ 118,292	\$ 91,839	77.6%
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	50	18,978	(18,928)	-99.7%
Total Prior Year Expense Refund	\$ 1,841,050	\$ 18,978	\$ 1,822,072	9600.8%
Total General Fund Revenues	\$ 5,451,175	\$ 3,413,663	\$ 2,037,511	59.7%

GENERAL FUND EXPENDITURES

EXPENDITURE CATEGORY	2023 BOARD APPROVED BUDGET	1/1 - 5/31/2023 ACTUAL	% OF ANNUAL BUDGET SPENT
LEGISLATIVE	\$ 19,545	\$ 9,997	51.2%
EXECUTIVE	378,085	135,356	35.8%
FINANCIAL ADMINISTRATION	343,107	111,998	32.6%
TAX COLLECTION	59,770	30,343	50.8%
LEGAL SERVICES	60,500	50,586	83.6%
PERSONNEL ADMIN	16,500	15,138	91.7%
INFORMATION TECHNOLOGY	252,244	108,018	42.8%
ENGINEERING SERVICES	50,000	35,327	70.7%
BUILDINGS & PLANT	212,972	88,244	41.4%
POLICE	3,498,860	1,295,475	37.0%
FIRE	226,568	43,009	19.0%
PLANNING & ZONING	579,731	256,269	44.2%
EMERGENCY MANAGEMENT	7,000	2,633	37.6%
PUBLIC WORKS: Highway, Roads & Streets	2,402,514	890,077	37.0%
TRAFFIC CONTROL	38,500	11,137	28.9%
STORM SEWERS	54,200	12,178	22.5%
REPAIRS/MAINT OF TOOLS & MACHINERY	85,000	42,654	50.2%
REPAIRS/MAINT OF ROADS	285,000	10,593	3.7%
RECREATION ADMINISTRATION	81,500	40,509	49.7%
PARTICIPANT RECREATION	53,222	10,495	19.7%
CONSERVATION OF NATURAL RESOURCES	12,400	77	0.6%
CONTRIBUTIONS/MISCELLANEOUS	23,000	24,266	105.5%
INSURANCE	214,000	237,277	110.9%
TRANSFER TO RESERVES	-	-	0.0%
INTERFUND OPERATING TRANSFERS	835,230	2,443,078	292.5%
TOTAL EXPENDITURES	\$ 9,789,448	\$ 5,904,734	60.3%

GENERAL FUND EXPENDITURES

EXPENDITURE CATEGORY	1/1 - 5/31/2023 ACTUAL	1/1 - 5/31/2022 ACTUAL	Increase (Decrease) Over Prior YTD	% Change over Prior YTD
LEGISLATIVE	\$ 9,997	\$ 11,008	\$ (1,010)	-9.2%
EXECUTIVE	135,356	133,343	2,013	1.5%
FINANCIAL ADMINISTRATION	111,998	111,180	818	0.7%
TAX COLLECTION	30,343	24,664	5,679	23.0%
LEGAL SERVICES	50,586	82,720	(32,134)	-38.8%
PERSONNEL ADMIN	15,138	7,879	7,259	92.1%
INFORMATION TECHNOLOGY	108,018	98,559	9,459	9.6%
ENGINEERING SERVICES	35,327	69,856	(34,529)	-49.4%
BUILDINGS & PLANT	88,244	95,820	(7,576)	-7.9%
POLICE	1,295,475	1,324,189	(28,714)	-2.2%
FIRE	43,009	43,847	(838)	-1.9%
PLANNING & ZONING	256,269	180,176	76,093	42.2%
EMERGENCY MANAGEMENT	2,633	1,667	966	58.0%
PUBLIC WORKS: Highway, Roads & Streets	890,077	869,934	20,143	2.3%
TRAFFIC CONTROL	11,137	17,520	(6,383)	-36.4%
STORM SEWERS	12,178	5,129	7,049	137.4%
REPAIRS/MAINT OF TOOLS & MACHINERY	42,654	51,607	(8,953)	-17.3%
REPAIRS/MAINT OF ROADS	10,593	13,053	(2,460)	-18.8%
RECREATION ADMINISTRATION	40,509	20,025	20,484	102.3%
PARTICIPANT RECREATION	10,495	8,925	1,570	17.6%
CONSERVATION OF NATURAL RESOURCES	77	11,650	(11,573)	0.0%
CONTRIBUTIONS/MISCELLANEOUS	24,266	23,220	1,047	4.5%
INSURANCE	237,277	202,632	34,645	17.1%
TRANSFER TO RESERVES	-	-	-	0.0%
INTERFUND OPERATING TRANSFERS	2,443,078	323,349	2,119,729	655.6%
TOTAL EXPENDITURES	\$ 5,904,734	\$ 3,731,951	\$ 2,172,783	58.2%