

**Income Statement- Summary by Fund**  
**January 1 - June 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	8,166,288	2,697,055	353,790	23,724	72,462	1,188,377	1,117,804	1,436,653	459,978	641	15,516,772
2023 YTD Expenditures	<u>6,752,975</u>	<u>2,543,029</u>	<u>187,427</u>	<u>23,724</u>	<u>43,489</u>	<u>869,270</u>	<u>626,301</u>	<u>795,347</u>	<u>202,034</u>	<u>-</u>	<u>12,043,597</u>
2023 YTD Surplus (Deficit)	<u>1,413,312</u>	<u>154,026</u>	<u>166,363</u>	<u>-</u>	<u>28,972</u>	<u>319,107</u>	<u>491,503</u>	<u>641,307</u>	<u>257,945</u>	<u>641</u>	<u>3,473,175</u>
2022 YTD Surplus (Deficit)	<u>1,780,248</u>	<u>42,981</u>	<u>119,098</u>	<u>(17,305)</u>	<u>24,268</u>	<u>(139,191)</u>	<u>447,183</u>	<u>500,572</u>	<u>314,135</u>	<u>7</u>	<u>3,071,996</u>
Variance over Prior YTD	(366,936)	111,044	47,266	17,305	4,704	458,298	44,321	140,735	(56,191)	634	401,179

GENERAL FUND SUMMARY	2023 BOARD APPROVED BUDGET	1/1 - 6/30/2023 ACTUAL	% OF ANNUAL BUDGET
<b>REVENUES:</b>			
<b>OPERATING:</b>			
TAXES	\$ 8,119,134	\$ 5,475,203	67.4%
PERMITS, FEES & INTEREST	793,627	384,795	48.5%
OTHER OPERATING REVENUE	131,972	238,001	180.3%
TRANSFERS FROM OTHER FUNDS	408,760	-	0.0%
FROM PRIOR-YEAR RESERVES	60,955	-	0.0%
<b>TOTAL OPERATING REVENUE</b>	<b>\$ 9,514,448</b>	<b>\$ 6,098,000</b>	<b>64.1%</b>
<b>NON-OPERATING:</b>			
DEVELOPMENT GRANTS & CONTRIBUTIONS	160,000	151,050	94.4%
PRIOR YEAR EXPENSE REFUNDS	115,000	1,917,238	1667.2%
<b>TOTAL NON-OPERATING REVENUE</b>	<b>\$ 275,000</b>	<b>\$ 2,068,288</b>	<b>752.1%</b>
<b>TOTAL REVENUES</b>	<b>\$ 9,789,448</b>	<b>\$ 8,166,288</b>	<b>83.4%</b>
<b>EXPENDITURES:</b>			
<b>OPERATING:</b>			
(A) GENERAL GOVERNMENT	\$ 1,392,723	\$ 678,680	48.7%
(B) PUBLIC SAFETY	4,312,159	1,882,484	43.7%
(D) PUBLIC WORKS	2,865,214	1,144,686	40.0%
(E) RECREATION	134,722	66,100	49.1%
(F) COMMUNITY DEVELOPMENT	12,400	12,327	99.4%
(G) CONTRIBUTIONS & MISCELLANEOUS	23,000	34,366	149.4%
(H) INSURANCE & BENEFITS	214,000	237,277	110.9%
(I) TRANSFERS TO OTHER FUNDS	835,230	2,697,055	322.9%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 9,789,448</b>	<b>\$ 6,752,975</b>	<b>69.0%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 9,789,448</b>	<b>\$ 6,752,975</b>	<b>69.0%</b>
<b>SURPLUS (DEFICIT)</b>	<b>\$ -</b>	<b>\$ 1,413,312</b>	

GENERAL FUND SUMMARY	1/1 - 6/30/2023 ACTUAL	1/1 - 6/30/2022 ACTUAL	Increase (Decrease) Over Prior YTD	% Change over Prior YTD
<b>REVENUES:</b>				
<b>OPERATING:</b>				
TAXES	\$ 5,475,203	\$ 5,238,570	\$ 236,633	4.5%
PERMITS, FEES & INTEREST	384,795	508,756	(123,960)	-24.4%
OTHER OPERATING REVENUE	238,001	167,701	70,301	41.9%
TRANSFERS FROM OTHER FUNDS	-	(6,633)	6,633	-100.0%
FROM PRIOR-YEAR RESERVES	-	-	-	0.0%
<b>TOTAL OPERATING REVENUE</b>	<b>\$ 6,098,000</b>	<b>\$ 5,908,393</b>	<b>\$ 189,607</b>	<b>3.2%</b>
<b>NON-OPERATING:</b>				
DEVELOPMENT GRANTS & CONTRIBUTIONS	151,050	150,000	1,050	0.7%
PRIOR YEAR EXPENSE REFUNDS	1,917,238	189,510	1,727,727	911.7%
<b>TOTAL NON-OPERATING REVENUE</b>	<b>\$ 2,068,288</b>	<b>\$ 339,510</b>	<b>\$ 1,728,777</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>	<b>\$ 8,166,288</b>	<b>\$ 6,247,904</b>	<b>\$ 1,918,384</b>	<b>30.7%</b>
<b>EXPENDITURES:</b>				
<b>OPERATING:</b>				
(A) GENERAL GOVERNMENT	\$ 678,680	\$ 747,848	\$ (69,168)	-9.2%
(B) PUBLIC SAFETY	1,882,484	1,811,206	71,278	3.9%
(D) PUBLIC WORKS	1,144,686	1,116,823	27,863	2.5%
(E) RECREATION	66,100	47,294	18,806	39.8%
(F) COMMUNITY DEVELOPMENT	12,327	11,650	677	5.8%
(G) CONTRIBUTIONS & MISCELLANEOUS	34,366	33,320	1,047	3.1%
(H) INSURANCE & BENEFITS	237,277	202,632	34,645	17.1%
(I) TRANSFERS TO OTHER FUNDS	2,697,055	496,882	2,200,173	442.8%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 6,752,975</b>	<b>\$ 4,467,655</b>	<b>\$ 2,285,320</b>	<b>51.2%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 6,752,975</b>	<b>\$ 4,467,655</b>	<b>\$ 2,285,320</b>	<b>51.2%</b>
<b>SURPLUS (DEFICIT)</b>	<b>\$ 1,413,312</b>	<b>\$ 1,780,248</b>	<b>\$ (366,936)</b>	<b>-20.6%</b>

## GENERAL FUND- REVENUES

REVENUE DESCRIPTION	2023 BOARD APPROVED BUDGET	1/1 - 6/30/2023 ACTUAL	% OF BUDGET REC'D
PROPERTY TAXES	\$ 3,400,000	\$ 3,090,843	90.9%
LOCAL ENABLING TAXES	4,200,000	2,383,494	56.7%
STATE-SHARED REVENUE	519,134	866	0.2%
<b>Total Tax Revenue</b>	<b>\$ 8,119,134</b>	<b>\$ 5,475,203</b>	<b>67.4%</b>
BUS LICENSES & PERMITS	228,000	55,156	24.2%
NON-BUS LICENSES & PERMITS	11,800	2,175	18.4%
FINES	59,000	25,856	43.8%
INTEREST	12,000	41,212	343.4%
RENTS & ROYALTIES	41,927	23,770	56.7%
SERVICE FEES	167,200	75,511	45.2%
REVIEW FEES	35,450	23,398	66.0%
PUBLIC SAFETY FEES	233,250	133,418	57.2%
RECREATIONAL USER FEES	5,000	4,300	86.0%
<b>Total Permits, Fees &amp; Interest Revenue</b>	<b>\$ 793,627</b>	<b>\$ 384,795</b>	<b>48.5%</b>
FEDERAL GRANTS	2,850	-	0.0%
STATE GRANTS	52,000	181,550	349.1%
SNOW REMOVAL	2,222	-	0.0%
SANITATION FEES	1,000	4,048	404.8%
MEMBERSHIP FEES	24,000	870	3.6%
MISCELLANEOUS REVENUE	9,900	6,033	60.9%
ASSET DISPOSAL	40,000	45,500	113.8%
<b>Total Other Operating Income</b>	<b>\$ 131,972</b>	<b>\$ 238,001</b>	<b>180.3%</b>
INTERFUND TRANSFERS	408,760	-	0.0%
<b>Total Interfund Transfer Revenue</b>	<b>\$ 408,760</b>	<b>\$ -</b>	<b>0.0%</b>
PRIOR YEAR RESERVES	60,955	-	0.0%
<b>Total Prior Year Reserves</b>	<b>\$ 60,955</b>	<b>\$ -</b>	<b>0.0%</b>
CONTRIBUTIONS	160,000	151,050	94.4%
<b>Total Grants &amp; Contribution Revenue</b>	<b>\$ 160,000</b>	<b>\$ 151,050</b>	<b>94.4%</b>
NOTE PROCEEDS	-	1,841,000	
PRIOR YEAR EXPENSE REFUND	115,000	76,238	66.3%
<b>Total Prior Year Expense Refund</b>	<b>\$ 115,000</b>	<b>\$ 1,917,238</b>	<b>1667.2%</b>
<b>Total General Fund Revenues</b>	<b>\$ 9,789,448</b>	<b>\$ 8,166,288</b>	<b>83.4%</b>

## GENERAL FUND- REVENUES

REVENUE DESCRIPTION	1/1 - 6/30/2023 ACTUAL	1/1 - 6/30/2022 ACTUAL	Increase (Decrease) Over Prior YTD	% Change over Prior YTD
PROPERTY TAXES	\$ 3,090,843	\$ 2,894,638	\$ 196,205	6.8%
LOCAL ENABLING TAXES	2,383,494	2,343,104	40,390	1.7%
STATE-SHARED REVENUE	866	828	38	4.6%
<b>Total Tax Revenue</b>	<b>\$ 5,475,203</b>	<b>\$ 5,238,570</b>	<b>\$ 236,633</b>	<b>4.5%</b>
BUS LICENSES & PERMITS	55,156	57,353	(2,197)	-3.8%
NON-BUS LICENSES & PERMITS	2,175	10,430	(8,255)	-79.1%
FINES	25,856	90,477	(64,621)	-71.4%
INTEREST	41,212	4,403	36,809	836.1%
RENTS & ROYALTIES	23,770	29,266	(5,497)	-18.8%
SERVICE FEES	75,511	76,104	(592)	-0.8%
REVIEW FEES	23,398	144,812	(121,414)	-83.8%
PUBLIC SAFETY FEES	133,418	92,161	41,257	44.8%
RECREATIONAL USER FEES	4,300	3,750	550	14.7%
<b>Total Permits, Fees &amp; Interest Revenue</b>	<b>\$ 384,795</b>	<b>\$ 508,756</b>	<b>\$ (123,960)</b>	<b>-24.4%</b>
FEDERAL GRANTS	-	-	-	0.0%
STATE GRANTS	181,550	117,451	64,100	54.6%
SNOW REMOVAL	-	-	-	-
SANITATION FEES	4,048	2,574	1,474	57.3%
MEMBERSHIP FEES	870	-	870	-
MISCELLANEOUS REVENUE	6,033	3,871	2,162	55.9%
ASSET DISPOSAL	45,500	43,805	1,695	3.9%
<b>Total Other Operating Income</b>	<b>\$ 238,001</b>	<b>\$ 167,701</b>	<b>\$ 70,301</b>	<b>41.9%</b>
INTERFUND TRANSFERS	-	(6,633)	6,633	-100.0%
<b>Total Interfund Transfer Revenue</b>	<b>\$ -</b>	<b>\$ (6,633)</b>	<b>\$ 6,633</b>	<b>0.0%</b>
PRIOR YEAR RESERVES	-	-	-	0.0%
<b>Total Prior Year Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
CONTRIBUTIONS	151,050	150,000	1,050	0.7%
<b>Total Grants &amp; Contribution Revenue</b>	<b>\$ 151,050</b>	<b>\$ 150,000</b>	<b>\$ 1,050</b>	<b>0.7%</b>
NOTE PROCEEDS	1,841,000	170,032	1,670,968	982.7%
PRIOR YEAR EXPENSE REFUND	76,238	19,478	56,759	291.4%
<b>Total Prior Year Expense Refund</b>	<b>\$ 1,917,238</b>	<b>\$ 189,510</b>	<b>\$ 1,727,727</b>	<b>911.7%</b>
<b>Total General Fund Revenues</b>	<b>\$ 8,166,288</b>	<b>\$ 6,247,904</b>	<b>\$ 1,918,384</b>	<b>30.7%</b>

## GENERAL FUND EXPENDITURES

EXPENDITURE CATEGORY	2023 BOARD APPROVED BUDGET	1/1 - 6/30/2023 ACTUAL	% OF ANNUAL BUDGET SPENT
LEGISLATIVE	\$ 19,545	\$ 10,997	56.3%
EXECUTIVE	378,085	163,257	43.2%
FINANCIAL ADMINISTRATION	343,107	132,523	38.6%
TAX COLLECTION	59,770	32,851	55.0%
LEGAL SERVICES	60,500	56,272	93.0%
PERSONNEL ADMIN	16,500	16,259	98.5%
INFORMATION TECHNOLOGY	252,244	118,691	47.1%
ENGINEERING SERVICES	50,000	49,762	99.5%
BUILDINGS & PLANT	212,972	98,068	46.0%
POLICE	3,498,860	1,531,621	43.8%
FIRE	226,568	52,688	23.3%
PLANNING & ZONING	579,731	294,881	50.9%
EMERGENCY MANAGEMENT	7,000	3,294	47.1%
PUBLIC WORKS: Highway, Roads & Streets	2,402,514	1,051,460	43.8%
TRAFFIC CONTROL	38,500	14,370	37.3%
STORM SEWERS	54,200	12,178	22.5%
REPAIRS/MAINT OF TOOLS & MACHINERY	85,000	50,100	58.9%
REPAIRS/MAINT OF ROADS	285,000	16,577	5.8%
RECREATION ADMINISTRATION	81,500	45,707	56.1%
PARTICIPANT RECREATION	53,222	20,394	38.3%
CONSERVATION OF NATURAL RESOURCES	12,400	12,327	99.4%
CONTRIBUTIONS/MISCELLANEOUS	23,000	34,366	149.4%
INSURANCE	214,000	237,277	110.9%
TRANSFER TO RESERVES	-	-	0.0%
INTERFUND OPERATING TRANSFERS	835,230	2,697,055	322.9%
<b>TOTAL EXPENDITURES</b>	<b>\$ 9,789,448</b>	<b>\$ 6,752,975</b>	<b>69.0%</b>

## GENERAL FUND EXPENDITURES

EXPENDITURE CATEGORY	1/1 - 6/30/2023 ACTUAL	1/1 - 6/30/2022 ACTUAL	Increase (Decrease) Over Prior YTD	% Change over Prior YTD
LEGISLATIVE	\$ 10,997	\$ 12,284	\$ (1,287)	-10.5%
EXECUTIVE	163,257	164,220	(963)	-0.6%
FINANCIAL ADMINISTRATION	132,523	130,440	2,083	1.6%
TAX COLLECTION	32,851	30,550	2,300	7.5%
LEGAL SERVICES	56,272	94,298	(38,026)	-40.3%
PERSONNEL ADMIN	16,259	10,514	5,746	54.6%
INFORMATION TECHNOLOGY	118,691	120,537	(1,846)	-1.5%
ENGINEERING SERVICES	49,762	72,916	(23,154)	-31.8%
BUILDINGS & PLANT	98,068	112,089	(14,021)	-12.5%
POLICE	1,531,621	1,548,551	(16,930)	-1.1%
FIRE	52,688	51,578	1,110	2.2%
PLANNING & ZONING	294,881	209,049	85,832	41.1%
EMERGENCY MANAGEMENT	3,294	2,028	1,266	62.4%
PUBLIC WORKS: Highway, Roads & Streets	1,051,460	1,014,543	36,917	3.6%
TRAFFIC CONTROL	14,370	17,520	(3,150)	-18.0%
STORM SEWERS	12,178	5,276	6,902	130.8%
REPAIRS/MAINT OF TOOLS & MACHINERY	50,100	61,783	(11,684)	-18.9%
REPAIRS/MAINT OF ROADS	16,577	17,701	(1,123)	-6.3%
RECREATION ADMINISTRATION	45,707	28,580	17,127	59.9%
PARTICIPANT RECREATION	20,394	18,714	1,680	9.0%
CONSERVATION OF NATURAL RESOURCES	12,327	11,650	677	5.8%
CONTRIBUTIONS/MISCELLANEOUS	34,366	33,320	1,047	3.1%
INSURANCE	237,277	202,632	34,645	17.1%
TRANSFER TO RESERVES	-	-	-	0.0%
INTERFUND OPERATING TRANSFERS	2,697,055	496,882	2,200,173	442.8%
<b>TOTAL EXPENDITURES</b>	<b>\$ 6,752,975</b>	<b>\$ 4,467,655</b>	<b>\$ 2,285,320</b>	<b>51.2%</b>