

**Income Statement- Summary by Fund  
January 1 - July 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	8,334,452	2,848,543	355,735	23,724	72,864	1,247,312	1,157,199	1,443,488	459,978	641	15,943,937
2023 YTD Expenditures	<u>7,582,499</u>	<u>2,694,517</u>	<u>213,457</u>	<u>23,724</u>	<u>43,565</u>	<u>937,396</u>	<u>680,777</u>	<u>948,050</u>	<u>214,199</u>	<u>-</u>	<u>13,338,184</u>
2023 YTD Surplus (Deficit)	<u>751,953</u>	<u>154,026</u>	<u>142,279</u>	<u>-</u>	<u>29,299</u>	<u>309,915</u>	<u>476,422</u>	<u>495,438</u>	<u>245,780</u>	<u>641</u>	<u>2,605,753</u>
2022 YTD Surplus (Deficit)	<u>1,648,620</u>	<u>72,642</u>	<u>133,921</u>	<u>(17,305)</u>	<u>30,456</u>	<u>(455,006)</u>	<u>412,917</u>	<u>353,670</u>	<u>302,565</u>	<u>10</u>	<u>2,482,492</u>
Variance over Prior YTD	(896,667)	81,383	8,357	17,305	(1,157)	764,921	63,505	141,768	(56,786)	631	123,261

GENERAL FUND SUMMARY	2023 BOARD APPROVED BUDGET	1/1 - 7/31/2023 ACTUAL	% OF ANNUAL BUDGET
<b>REVENUES:</b>			
<b>OPERATING:</b>			
TAXES	\$ 8,119,134	\$ 5,554,415	68.4%
PERMITS, FEES & INTEREST	793,627	454,066	57.2%
OTHER OPERATING REVENUE	131,972	257,684	195.3%
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>\$ 6,266,165</b>	<b>65.9%</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>\$ 8,334,452</b>	<b>85.1%</b>
<b>EXPENDITURES:</b>			
<b>OPERATING:</b>			
(A) GENERAL GOVERNMENT	\$ 1,392,723	\$ 819,637	58.9%
(B) PUBLIC SAFETY	4,312,159	2,196,711	50.9%
(D) PUBLIC WORKS	2,865,214	1,331,497	46.5%
(E) RECREATION	134,722	95,709	71.0%
(F) COMMUNITY DEVELOPMENT	12,400	13,081	105.5%
(G) CONTRIBUTIONS & MISCELLANEOUS	23,000	36,393	158.2%
(H) INSURANCE & BENEFITS	214,000	240,927	112.6%
(I) TRANSFERS TO OTHER FUNDS	835,230	2,848,543	341.0%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 9,789,448</b>	<b>\$ 7,582,499</b>	<b>77.5%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 9,789,448</b>	<b>\$ 7,582,499</b>	<b>77.5%</b>
<b>SURPLUS (DEFICIT)</b>	<b>\$ -</b>	<b>\$ 751,953</b>	

<b>GENERAL FUND SUMMARY</b>	<b>1/1 - 7/31/2023 ACTUAL</b>	<b>1/1 - 7/31/2022 ACTUAL</b>	<b>Increase (Decrease) Over Prior YTD</b>	<b>% Change over Prior YTD</b>
<b>REVENUES:</b>				
<b>OPERATING:</b>				
TAXES	\$ 5,554,415	\$ 5,664,308	\$ (109,893)	-1.9%
PERMITS, FEES & INTEREST	454,066	604,354	(150,288)	-24.9%
OTHER OPERATING REVENUE	257,684	172,707	84,977	49.2%
TRANSFERS FROM OTHER FUNDS	-	(6,633)	6,633	-100.0%
FROM PRIOR-YEAR RESERVES	-	-	-	0.0%
<b>TOTAL OPERATING REVENUE</b>	<b>\$ 6,266,165</b>	<b>\$ 6,434,736</b>	<b>\$ (168,571)</b>	<b>-2.6%</b>
<b>NON-OPERATING:</b>				
DEVELOPMENT GRANTS & CONTRIBUTIONS	151,050	150,000	1,050	0.7%
PRIOR YEAR EXPENSE REFUNDS	1,917,238	366,718	1,550,520	422.8%
<b>TOTAL NON-OPERATING REVENUE</b>	<b>\$ 2,068,288</b>	<b>\$ 516,718</b>	<b>\$ 1,551,570</b>	<b>300.3%</b>
<b>TOTAL REVENUES</b>	<b>\$ 8,334,452</b>	<b>\$ 6,951,454</b>	<b>\$ 1,382,998</b>	<b>19.9%</b>
<b>EXPENDITURES:</b>				
<b>OPERATING:</b>				
(A) GENERAL GOVERNMENT	\$ 819,637	\$ 836,433	\$ (16,796)	-2.0%
(B) PUBLIC SAFETY	2,196,711	2,101,305	95,406	4.5%
(D) PUBLIC WORKS	1,331,497	1,301,280	30,217	2.3%
(E) RECREATION	95,709	68,022	27,688	40.7%
(F) COMMUNITY DEVELOPMENT	13,081	11,650	1,431	12.3%
(G) CONTRIBUTIONS & MISCELLANEOUS	36,393	35,901	493	1.4%
(H) INSURANCE & BENEFITS	240,927	203,003	37,925	18.7%
(I) TRANSFERS TO OTHER FUNDS	2,848,543	745,241	2,103,302	282.2%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 7,582,499</b>	<b>\$ 5,302,834</b>	<b>\$ 2,279,665</b>	<b>43.0%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 7,582,499</b>	<b>\$ 5,302,834</b>	<b>\$ 2,279,665</b>	<b>43.0%</b>
<b>SURPLUS (DEFICIT)</b>	<b>\$ 751,953</b>	<b>\$ 1,648,620</b>	<b>\$ (896,667)</b>	<b>-54.4%</b>

## GENERAL FUND- REVENUES

REVENUE DESCRIPTION	2023 BOARD APPROVED BUDGET	1/1 - 7/31/2023 ACTUAL	% OF BUDGET REC'D
PROPERTY TAXES	\$ 3,400,000	\$ 3,108,083	91.4%
LOCAL ENABLING TAXES	4,200,000	2,445,466	58.2%
STATE-SHARED REVENUE	519,134	866	0.2%
<b>Total Tax Revenue</b>	<b>\$ 8,119,134</b>	<b>\$ 5,554,415</b>	<b>68.4%</b>
BUS LICENSES & PERMITS	228,000	74,204	32.5%
NON-BUS LICENSES & PERMITS	11,800	2,460	20.8%
FINES	59,000	29,565	50.1%
INTEREST	12,000	41,212	343.4%
RENTS & ROYALTIES	41,927	27,263	65.0%
SERVICE FEES	167,200	88,300	52.8%
REVIEW FEES	35,450	31,646	89.3%
PUBLIC SAFETY FEES	233,250	154,391	66.2%
RECREATIONAL USER FEES	5,000	5,025	100.5%
<b>Total Permits, Fees &amp; Interest Revenue</b>	<b>\$ 793,627</b>	<b>\$ 454,066</b>	<b>57.2%</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	4,844	484.4%
MEMBERSHIP FEES	24,000	19,435	81.0%
MISCELLANEOUS REVENUE	9,900	6,355	64.2%
ASSET DISPOSAL	40,000	45,500	113.8%
<b>Total Other Operating Income</b>	<b>\$ 131,972</b>	<b>\$ 257,684</b>	<b>195.3%</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>\$ 8,334,452</b>	<b>85.1%</b>

## GENERAL FUND- REVENUES

REVENUE DESCRIPTION	1/1 - 7/31/2023 ACTUAL	1/1 - 7/31/2022 ACTUAL	Increase (Decrease) Over Prior YTD	% Change over Prior YTD
PROPERTY TAXES	\$ 3,108,083	\$ 3,158,043	\$ (49,961)	-1.6%
LOCAL ENABLING TAXES	2,445,466	2,505,436	(59,971)	-2.4%
STATE-SHARED REVENUE	866	828	38	4.6%
<b>Total Tax Revenue</b>	<b>\$ 5,554,415</b>	<b>\$ 5,664,308</b>	<b>\$ (109,893)</b>	<b>-1.9%</b>
BUS LICENSES & PERMITS	74,204	91,289	(17,086)	-18.7%
NON-BUS LICENSES & PERMITS	2,460	10,770	(8,310)	-77.2%
FINES	29,565	93,450	(63,885)	-68.4%
INTEREST	41,212	4,537	36,674	808.3%
RENTS & ROYALTIES	27,263	32,740	(5,477)	-16.7%
SERVICE FEES	88,300	87,937	363	0.4%
REVIEW FEES	31,646	170,522	(138,876)	-81.4%
PUBLIC SAFETY FEES	154,391	108,833	45,558	41.9%
RECREATIONAL USER FEES	5,025	4,275	750	17.5%
<b>Total Permits, Fees &amp; Interest Revenue</b>	<b>\$ 454,066</b>	<b>\$ 604,354</b>	<b>\$ (150,288)</b>	<b>-24.9%</b>
FEDERAL GRANTS	-	-	-	0.0%
STATE GRANTS	181,550	121,637	59,914	49.3%
SNOW REMOVAL	-	-	-	
SANITATION FEES	4,844	2,574	2,269	88.2%
MEMBERSHIP FEES	19,435	-	19,435	
MISCELLANEOUS REVENUE	6,355	4,691	1,664	35.5%
ASSET DISPOSAL	45,500	43,805	1,695	3.9%
<b>Total Other Operating Income</b>	<b>\$ 257,684</b>	<b>\$ 172,707</b>	<b>\$ 84,977</b>	<b>49.2%</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	196,686	(120,449)	-61.2%
<b>Total Prior Year Expense Refund</b>	<b>\$ 1,917,238</b>	<b>\$ 366,718</b>	<b>\$ 1,550,520</b>	<b>422.8%</b>
<b>Total General Fund Revenues</b>	<b>\$ 8,334,452</b>	<b>\$ 6,951,454</b>	<b>\$ 1,382,998</b>	<b>19.9%</b>

## GENERAL FUND EXPENDITURES

EXPENDITURE CATEGORY	2023 BOARD APPROVED BUDGET	1/1 - 7/31/2023 ACTUAL	% OF ANNUAL BUDGET SPENT
LEGISLATIVE	\$ 19,545	\$ 13,503	69.1%
EXECUTIVE	378,085	187,114	49.5%
FINANCIAL ADMINISTRATION	343,107	153,195	44.6%
TAX COLLECTION	59,770	40,009	66.9%
LEGAL SERVICES	60,500	58,804	97.2%
PERSONNEL ADMIN	16,500	18,433	111.7%
INFORMATION TECHNOLOGY	252,244	156,532	62.1%
ENGINEERING SERVICES	50,000	72,249	144.5%
BUILDINGS & PLANT	212,972	119,799	56.3%
POLICE	3,498,860	1,782,345	50.9%
FIRE	226,568	59,885	26.4%
COMMUNITY DEVELOPMENT	579,731	350,204	60.4%
EMERGENCY MANAGEMENT	7,000	4,277	61.1%
PUBLIC WORKS: Highway, Roads & Streets	2,402,514	1,221,905	50.9%
TRAFFIC CONTROL	38,500	18,600	48.3%
STORM SEWERS	54,200	13,994	25.8%
REPAIRS/MAINT OF TOOLS & MACHINERY	85,000	57,112	67.2%
REPAIRS/MAINT OF ROADS	285,000	19,887	7.0%
RECREATION ADMINISTRATION	81,500	59,948	73.6%
PARTICIPANT RECREATION	53,222	35,762	67.2%
CONSERVATION OF NATURAL RESOURCES	12,400	13,081	105.5%
CONTRIBUTIONS/MISCELLANEOUS	23,000	36,393	158.2%
INSURANCE	214,000	240,927	112.6%
TRANSFER TO RESERVES	-	-	0.0%
INTERFUND OPERATING TRANSFERS	835,230	2,848,543	341.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 9,789,448</b>	<b>\$ 7,582,499</b>	<b>77.5%</b>

## GENERAL FUND EXPENDITURES

EXPENDITURE CATEGORY	1/1 - 7/31/2023 ACTUAL	1/1 - 7/31/2022 ACTUAL	Increase (Decrease) Over Prior YTD	% Change over Prior YTD
LEGISLATIVE	\$ 13,503	\$ 13,461	\$ 42	0.3%
EXECUTIVE	187,114	193,953	(6,838)	-3.5%
FINANCIAL ADMINISTRATION	153,195	150,919	2,276	1.5%
TAX COLLECTION	40,009	32,708	7,301	22.3%
LEGAL SERVICES	58,804	100,945	(42,142)	-41.7%
PERSONNEL ADMIN	18,433	10,845	7,588	70.0%
INFORMATION TECHNOLOGY	156,532	128,277	28,255	22.0%
ENGINEERING SERVICES	72,249	82,044	(9,795)	-11.9%
BUILDINGS & PLANT	119,799	123,282	(3,483)	-2.8%
POLICE	1,782,345	1,785,118	(2,773)	-0.2%
FIRE	59,885	61,755	(1,871)	-3.0%
COMMUNITY DEVELOPMENT	350,204	252,070	98,134	38.9%
EMERGENCY MANAGEMENT	4,277	2,361	1,916	81.1%
PUBLIC WORKS: Highway, Roads & Streets	1,221,905	1,170,890	51,016	4.4%
TRAFFIC CONTROL	18,600	20,777	(2,177)	-10.5%
STORM SEWERS	13,994	22,114	(8,120)	-36.7%
REPAIRS/MAINT OF TOOLS & MACHINERY	57,112	66,185	(9,073)	-13.7%
REPAIRS/MAINT OF ROADS	19,887	21,315	(1,428)	-6.7%
RECREATION ADMINISTRATION	59,948	34,514	25,434	73.7%
PARTICIPANT RECREATION	35,762	33,508	2,254	6.7%
CONSERVATION OF NATURAL RESOURCES	13,081	11,650	1,431	12.3%
CONTRIBUTIONS/MISCELLANEOUS	36,393	35,901	493	1.4%
INSURANCE	240,927	203,003	37,925	18.7%
TRANSFER TO RESERVES	-	-	-	0.0%
INTERFUND OPERATING TRANSFERS	2,848,543	745,241	2,103,302	282.2%
<b>TOTAL EXPENDITURES</b>	<b>\$ 7,582,499</b>	<b>\$ 5,302,834</b>	<b>\$ 2,279,665</b>	<b>43.0%</b>