

**Income Statement- Summary by Fund**  
**January 1 - August 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	9,174,439	2,933,516	367,313	23,724	75,046	1,301,988	1,202,057	1,456,109	462,037	901	16,997,131
2023 YTD Expenditures	<u>8,888,479</u>	<u>2,779,491</u>	<u>232,334</u>	<u>23,724</u>	<u>43,565</u>	<u>1,397,672</u>	<u>1,199,604</u>	<u>1,269,537</u>	<u>226,562</u>	<u>-</u>	<u>16,060,968</u>
2023 YTD Surplus (Deficit)	<u>285,960</u>	<u>154,026</u>	<u>134,979</u>	<u>-</u>	<u>31,481</u>	<u>(95,684)</u>	<u>2,453</u>	<u>186,572</u>	<u>235,475</u>	<u>901</u>	<u>936,163</u>
2022 YTD Surplus (Deficit)	<u>1,015,994</u>	<u>(32,834)</u>	<u>133,614</u>	<u>(17,305)</u>	<u>31,706</u>	<u>(421,858)</u>	<u>36,639</u>	<u>187,587</u>	<u>186,924</u>	<u>14</u>	<u>1,120,481</u>
Variance over Prior YTD	(730,034)	186,860	1,365	17,305	(225)	326,174	(34,186)	(1,015)	48,551	887	(184,319)

GENERAL FUND SUMMARY	2023 BOARD APPROVED BUDGET	1/1 - 8/31/2023 ACTUAL	% OF ANNUAL BUDGET
<b>REVENUES:</b>			
<b>OPERATING:</b>			
TAXES	\$ 8,119,134	\$ 6,280,020	77.3%
PERMITS, FEES & INTEREST	793,627	552,371	69.6%
OTHER OPERATING REVENUE	131,972	273,761	207.4%
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>\$ 7,106,151</b>	<b>74.7%</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>\$ 9,174,439</b>	<b>93.7%</b>
<b>EXPENDITURES:</b>			
<b>OPERATING:</b>			
(A) GENERAL GOVERNMENT	\$ 1,392,723	\$ 1,112,684	79.9%
(B) PUBLIC SAFETY	4,312,159	2,564,031	59.5%
(D) PUBLIC WORKS	2,865,214	1,878,418	65.6%
(E) RECREATION	134,722	109,321	81.1%
(F) COMMUNITY DEVELOPMENT	12,400	13,167	106.2%
(G) CONTRIBUTIONS & MISCELLANEOUS	23,000	34,327	149.2%
(H) INSURANCE & BENEFITS	214,000	243,015	113.6%
(I) TRANSFERS TO OTHER FUNDS	835,230	2,933,516	351.2%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 9,789,448</b>	<b>\$ 8,888,479</b>	<b>90.8%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 9,789,448</b>	<b>\$ 8,888,479</b>	<b>90.8%</b>
<b>SURPLUS (DEFICIT)</b>	<b>\$ -</b>	<b>\$ 285,960</b>	

GENERAL FUND SUMMARY	1/1 - 8/31/2023 ACTUAL	1/1 - 8/31/2022 ACTUAL	Increase (Decrease) Over Prior YTD	% Change over Prior YTD
<b>REVENUES:</b>				
<b>OPERATING:</b>				
TAXES	\$ 6,280,020	\$ 6,405,864	\$ (125,845)	-2.0%
PERMITS, FEES & INTEREST	552,371	686,143	(133,772)	-19.5%
OTHER OPERATING REVENUE	273,761	188,985	84,776	44.9%
TRANSFERS FROM OTHER FUNDS	-	(6,633)	6,633	-100.0%
FROM PRIOR-YEAR RESERVES	-	-	-	0.0%
<b>TOTAL OPERATING REVENUE</b>	<b>\$ 7,106,151</b>	<b>\$ 7,274,360</b>	<b>\$ (168,209)</b>	<b>-2.3%</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>\$ 9,174,439</b>	<b>\$ 7,791,078</b>	<b>\$ 1,383,361</b>	<b>17.8%</b>
<b>EXPENDITURES:</b>				
<b>OPERATING:</b>				
(A) GENERAL GOVERNMENT	\$ 1,112,684	\$ 1,125,049	\$ (12,365)	-1.1%
(B) PUBLIC SAFETY	2,564,031	2,481,417	82,614	3.3%
(D) PUBLIC WORKS	1,878,418	1,867,823	10,595	0.6%
(E) RECREATION	109,321	82,528	26,793	32.5%
(F) COMMUNITY DEVELOPMENT	13,167	11,650	1,517	13.0%
(G) CONTRIBUTIONS & MISCELLANEOUS	34,327	33,739	588	1.7%
(H) INSURANCE & BENEFITS	243,015	203,003	40,013	19.7%
(I) TRANSFERS TO OTHER FUNDS	2,933,516	969,875	1,963,641	202.5%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 8,888,479</b>	<b>\$ 6,775,084</b>	<b>\$ 2,113,395</b>	<b>31.2%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 8,888,479</b>	<b>\$ 6,775,084</b>	<b>\$ 2,113,395</b>	<b>31.2%</b>
<b>SURPLUS (DEFICIT)</b>	<b>\$ 285,960</b>	<b>\$ 1,015,994</b>	<b>\$ (730,034)</b>	<b>-71.9%</b>

## GENERAL FUND- REVENUES

REVENUE DESCRIPTION	2023 BOARD APPROVED BUDGET	1/1 - 8/31/2023 ACTUAL	% OF BUDGET REC'D
PROPERTY TAXES	\$ 3,400,000	\$ 3,188,600	93.8%
LOCAL ENABLING TAXES	4,200,000	3,090,553	73.6%
STATE-SHARED REVENUE	519,134	866	0.2%
<b>Total Tax Revenue</b>	<b>\$ 8,119,134</b>	<b>\$ 6,280,020</b>	<b>77.3%</b>
BUS LICENSES & PERMITS	228,000	108,769	47.7%
NON-BUS LICENSES & PERMITS	11,800	3,205	27.2%
FINES	59,000	34,515	58.5%
INTEREST	12,000	59,397	495.0%
RENTS & ROYALTIES	41,927	30,757	73.4%
SERVICE FEES	167,200	101,162	60.5%
REVIEW FEES	35,450	40,833	115.2%
PUBLIC SAFETY FEES	233,250	168,132	72.1%
RECREATIONAL USER FEES	5,000	5,600	112.0%
<b>Total Permits, Fees &amp; Interest Revenue</b>	<b>\$ 793,627</b>	<b>\$ 552,371</b>	<b>69.6%</b>
FEDERAL GRANTS	2,850	-	0.0%
STATE GRANTS	52,000	192,872	370.9%
SNOW REMOVAL	2,222	-	0.0%
SANITATION FEES	1,000	5,879	587.9%
MEMBERSHIP FEES	24,000	22,435	93.5%
MISCELLANEOUS REVENUE	9,900	7,075	71.5%
ASSET DISPOSAL	40,000	45,500	113.8%
<b>Total Other Operating Income</b>	<b>\$ 131,972</b>	<b>\$ 273,761</b>	<b>207.4%</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>\$ 9,174,439</b>	<b>93.7%</b>

## GENERAL FUND- REVENUES

REVENUE DESCRIPTION	1/1 - 8/31/2023 ACTUAL	1/1 - 8/31/2022 ACTUAL	Increase (Decrease) Over Prior YTD	% Change over Prior YTD
PROPERTY TAXES	\$ 3,188,600	\$ 3,214,235	\$ (25,635)	-0.8%
LOCAL ENABLING TAXES	3,090,553	3,190,801	(100,248)	-3.1%
STATE-SHARED REVENUE	866	828	38	4.6%
<b>Total Tax Revenue</b>	<b>\$ 6,280,020</b>	<b>\$ 6,405,864</b>	<b>\$ (125,845)</b>	<b>-2.0%</b>
BUS LICENSES & PERMITS	108,769	114,109	(5,340)	-4.7%
NON-BUS LICENSES & PERMITS	3,205	11,280	(8,075)	-71.6%
FINES	34,515	95,910	(61,395)	-64.0%
INTEREST	59,397	4,760	54,637	1147.7%
RENTS & ROYALTIES	30,757	36,214	(5,457)	-15.1%
SERVICE FEES	101,162	98,669	2,492	2.5%
REVIEW FEES	40,833	194,063	(153,230)	-79.0%
PUBLIC SAFETY FEES	168,132	126,163	41,969	33.3%
RECREATIONAL USER FEES	5,600	4,975	625	12.6%
<b>Total Permits, Fees &amp; Interest Revenue</b>	<b>\$ 552,371</b>	<b>\$ 686,143</b>	<b>\$ (133,772)</b>	<b>-19.5%</b>
FEDERAL GRANTS	-	-	-	0.0%
STATE GRANTS	192,872	124,653	68,219	54.7%
SNOW REMOVAL	-	-	-	
SANITATION FEES	5,879	3,122	2,757	88.3%
MEMBERSHIP FEES	22,435	12,375	10,060	
MISCELLANEOUS REVENUE	7,075	5,031	2,044	40.6%
ASSET DISPOSAL	45,500	43,805	1,695	3.9%
<b>Total Other Operating Income</b>	<b>\$ 273,761</b>	<b>\$ 188,985</b>	<b>\$ 84,776</b>	<b>44.9%</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	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>\$ 9,174,439</b>	<b>\$ 7,791,078</b>	<b>\$ 1,383,361</b>	<b>17.8%</b>

## GENERAL FUND EXPENDITURES

EXPENDITURE CATEGORY	2023 BOARD APPROVED BUDGET	1/1 - 8/31/2023 ACTUAL	% OF ANNUAL BUDGET SPENT
LEGISLATIVE	\$ 19,545	\$ 13,370	68.4%
EXECUTIVE	378,085	283,147	74.9%
FINANCIAL ADMINISTRATION	343,107	247,877	72.2%
TAX COLLECTION	59,770	46,950	78.6%
LEGAL SERVICES	60,500	70,270	116.1%
PERSONNEL ADMIN	16,500	19,195	116.3%
INFORMATION TECHNOLOGY	252,244	176,178	69.8%
ENGINEERING SERVICES	50,000	75,731	151.5%
BUILDINGS & PLANT	212,972	179,966	84.5%
POLICE	3,498,860	2,034,510	58.1%
FIRE	226,568	66,842	29.5%
COMMUNITY DEVELOPMENT	579,731	457,241	78.9%
EMERGENCY MANAGEMENT	7,000	5,439	77.7%
PUBLIC WORKS: Highway, Roads & Streets	2,402,514	1,707,703	71.1%
TRAFFIC CONTROL	38,500	23,887	62.0%
STORM SEWERS	54,200	21,084	38.9%
REPAIRS/MAINT OF TOOLS & MACHINERY	85,000	67,437	79.3%
REPAIRS/MAINT OF ROADS	285,000	58,307	20.5%
RECREATION ADMINISTRATION	81,500	64,017	78.5%
PARTICIPANT RECREATION	53,222	45,304	85.1%
CONSERVATION OF NATURAL RESOURCES	12,400	13,167	106.2%
CONTRIBUTIONS/MISCELLANEOUS	23,000	34,327	149.2%
INSURANCE	214,000	243,015	113.6%
TRANSFER TO RESERVES	-	-	0.0%
INTERFUND OPERATING TRANSFERS	835,230	2,933,516	351.2%
<b>TOTAL EXPENDITURES</b>	<b>\$ 9,789,448</b>	<b>\$ 8,888,479</b>	<b>90.8%</b>

## GENERAL FUND EXPENDITURES

EXPENDITURE CATEGORY	1/1 - 8/31/2023 ACTUAL	1/1 - 8/31/2022 ACTUAL	Increase (Decrease) Over Prior YTD	% Change over Prior YTD
LEGISLATIVE	\$ 13,370	\$ 15,746	\$ (2,376)	-15.1%
EXECUTIVE	283,147	277,839	5,308	1.9%
FINANCIAL ADMINISTRATION	247,877	231,572	16,304	7.0%
TAX COLLECTION	46,950	49,170	(2,219)	-4.5%
LEGAL SERVICES	70,270	110,064	(39,793)	-36.2%
PERSONNEL ADMIN	19,195	18,522	673	3.6%
INFORMATION TECHNOLOGY	176,178	149,567	26,611	17.8%
ENGINEERING SERVICES	75,731	106,738	(31,007)	-29.0%
BUILDINGS & PLANT	179,966	165,831	14,135	8.5%
POLICE	2,034,510	2,065,577	(31,067)	-1.5%
FIRE	66,842	71,673	(4,831)	-6.7%
COMMUNITY DEVELOPMENT	457,241	337,051	120,190	35.7%
EMERGENCY MANAGEMENT	5,439	7,117	(1,678)	-23.6%
PUBLIC WORKS: Highway, Roads & Streets	1,707,703	1,635,462	72,241	4.4%
TRAFFIC CONTROL	23,887	22,302	1,585	7.1%
STORM SEWERS	21,084	27,705	(6,620)	-23.9%
REPAIRS/MAINT OF TOOLS & MACHINERY	67,437	91,926	(24,489)	-26.6%
REPAIRS/MAINT OF ROADS	58,307	90,428	(32,121)	-35.5%
RECREATION ADMINISTRATION	64,017	42,003	22,013	52.4%
PARTICIPANT RECREATION	45,304	40,525	4,779	11.8%
CONSERVATION OF NATURAL RESOURCES	13,167	11,650	1,517	13.0%
CONTRIBUTIONS/MISCELLANEOUS	34,327	33,739	588	1.7%
INSURANCE	243,015	203,003	40,013	19.7%
TRANSFER TO RESERVES	-	-	-	0.0%
INTERFUND OPERATING TRANSFERS	2,933,516	969,875	1,963,641	202.5%
<b>TOTAL EXPENDITURES</b>	<b>\$ 8,888,479</b>	<b>\$ 6,775,084</b>	<b>\$ 2,113,395</b>	<b>31.2%</b>