

**Income Statement- Summary by Fund
January 1 - September 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	10,188,191	3,090,535	372,447	53,209	76,108	1,780,479	1,672,119	1,921,120	462,037	901	19,617,146
2023 YTD Expenditures	<u>10,576,663</u>	<u>2,981,949</u>	<u>291,552</u>	<u>53,209</u>	<u>43,565</u>	<u>1,614,924</u>	<u>1,287,896</u>	<u>1,428,095</u>	<u>257,957</u>	<u>-</u>	<u>18,535,809</u>
2023 YTD Surplus (Deficit)	<u>(388,472)</u>	<u>108,586</u>	<u>80,895</u>	<u>-</u>	<u>32,544</u>	<u>165,555</u>	<u>384,223</u>	<u>493,025</u>	<u>204,080</u>	<u>901</u>	<u>1,081,337</u>
2022 YTD Surplus (Deficit)	<u>1,689,365</u>	<u>21,301</u>	<u>132,414</u>	<u>(17,305)</u>	<u>32,402</u>	<u>(180,876)</u>	<u>420,209</u>	<u>500,256</u>	<u>174,974</u>	<u>19</u>	<u>2,772,760</u>
Variance over Prior YTD	<u>(2,077,837)</u>	<u>87,284</u>	<u>(51,519)</u>	<u>17,305</u>	<u>142</u>	<u>346,431</u>	<u>(35,986)</u>	<u>(7,231)</u>	<u>29,106</u>	<u>882</u>	<u>(1,691,424)</u>

GENERAL FUND SUMMARY	2023 BOARD APPROVED BUDGET	1/1 - 9/30/2023 ACTUAL	% OF ANNUAL BUDGET
REVENUES:			
OPERATING:			
TAXES	\$ 8,119,134	\$ 7,096,171	87.4%
PERMITS, FEES & INTEREST	793,627	595,798	75.1%
OTHER OPERATING REVENUE	131,972	427,935	324.3%
TRANSFERS FROM OTHER FUNDS	408,760	-	0.0%
FROM PRIOR-YEAR RESERVES	60,955	-	0.0%
TOTAL OPERATING REVENUE	\$ 9,514,448	\$ 8,119,904	85.3%
NON-OPERATING:			
DEVELOPMENT GRANTS & CONTRIBUTIONS	160,000	151,050	94.4%
PRIOR YEAR EXPENSE REFUNDS	115,000	1,917,238	1667.2%
TOTAL NON-OPERATING REVENUE	\$ 275,000	\$ 2,068,288	752.1%
TOTAL REVENUES	\$ 9,789,448	\$ 10,188,191	104.1%
EXPENDITURES:			
OPERATING:			
(A) GENERAL GOVERNMENT	\$ 1,392,723	\$ 1,247,029	89.5%
(B) PUBLIC SAFETY	4,312,159	3,663,444	85.0%
(D) PUBLIC WORKS	2,865,214	2,161,394	75.4%
(E) RECREATION	134,722	114,370	84.9%
(F) COMMUNITY DEVELOPMENT	12,400	13,167	106.2%
(G) CONTRIBUTIONS & MISCELLANEOUS	23,000	34,327	149.2%
(H) INSURANCE & BENEFITS	214,000	252,398	117.9%
(I) TRANSFERS TO OTHER FUNDS	835,230	3,090,535	370.0%
TOTAL OPERATING EXPENDITURES	\$ 9,789,448	\$ 10,576,663	108.0%
TOTAL EXPENDITURES	\$ 9,789,448	\$ 10,576,663	108.0%
SURPLUS (DEFICIT)	\$ -	\$ (388,472)	

GENERAL FUND SUMMARY	1/1 - 9/30/2023 ACTUAL	1/1 - 9/30/2022 ACTUAL	Increase (Decrease) Over Prior YTD	% Change over Prior YTD
REVENUES:				
OPERATING:				
TAXES	\$ 7,096,171	\$ 7,117,399	\$ (21,228)	-0.3%
PERMITS, FEES & INTEREST	595,798	725,898	(130,100)	-17.9%
OTHER OPERATING REVENUE	427,935	939,625	(511,690)	-54.5%
TRANSFERS FROM OTHER FUNDS	-	(6,633)	6,633	-100.0%
FROM PRIOR-YEAR RESERVES	-	-	-	0.0%
TOTAL OPERATING REVENUE	\$ 8,119,904	\$ 8,776,290	\$ (656,386)	-7.5%
NON-OPERATING:				
DEVELOPMENT GRANTS & CONTRIBUTIONS	151,050	150,000	1,050	0.7%
PRIOR YEAR EXPENSE REFUNDS	1,917,238	796,686	1,120,551	140.7%
TOTAL NON-OPERATING REVENUE	\$ 2,068,288	\$ 946,686	\$ 1,121,601	118.5%
TOTAL REVENUES	\$ 10,188,191	\$ 9,722,976	\$ 465,215	4.8%
EXPENDITURES:				
OPERATING:				
(A) GENERAL GOVERNMENT	\$ 1,247,029	\$ 1,210,904	\$ 36,125	3.0%
(B) PUBLIC SAFETY	3,663,444	3,179,574	483,870	15.2%
(D) PUBLIC WORKS	2,161,394	2,172,604	(11,210)	-0.5%
(E) RECREATION	114,370	95,186	19,184	20.2%
(F) COMMUNITY DEVELOPMENT	13,167	11,650	1,517	13.0%
(G) CONTRIBUTIONS & MISCELLANEOUS	34,327	33,939	388	1.1%
(H) INSURANCE & BENEFITS	252,398	203,003	49,395	24.3%
(I) TRANSFERS TO OTHER FUNDS	3,090,535	1,126,750	1,963,785	174.3%
TOTAL OPERATING EXPENDITURES	\$ 10,576,663	\$ 8,033,610	\$ 2,543,052	31.7%
TOTAL EXPENDITURES	\$ 10,576,663	\$ 8,033,610	\$ 2,543,052	31.7%
SURPLUS (DEFICIT)	\$ (388,472)	\$ 1,689,365	\$ (2,077,837)	-123.0%

GENERAL FUND- REVENUES

REVENUE DESCRIPTION	2023 BOARD APPROVED BUDGET	1/1 - 9/30/2023 ACTUAL	% OF BUDGET REC'D
PROPERTY TAXES	\$ 3,400,000	\$ 3,232,801	95.1%
LOCAL ENABLING TAXES	4,200,000	3,309,138	78.8%
STATE-SHARED REVENUE	519,134	554,233	106.8%
Total Tax Revenue	\$ 8,119,134	\$ 7,096,171	87.4%
BUS LICENSES & PERMITS	228,000	108,769	47.7%
NON-BUS LICENSES & PERMITS	11,800	3,370	28.6%
FINES	59,000	38,449	65.2%
INTEREST	12,000	59,502	495.8%
RENTS & ROYALTIES	41,927	34,251	81.7%
SERVICE FEES	167,200	113,662	68.0%
REVIEW FEES	35,450	45,410	128.1%
PUBLIC SAFETY FEES	233,250	186,510	80.0%
RECREATIONAL USER FEES	5,000	5,875	117.5%
Total Permits, Fees & Interest Revenue	\$ 793,627	\$ 595,798	75.1%
FEDERAL GRANTS	2,850	-	0.0%
STATE GRANTS	52,000	345,911	665.2%
SNOW REMOVAL	2,222	-	0.0%
SANITATION FEES	1,000	5,879	587.9%
MEMBERSHIP FEES	24,000	23,160	96.5%
MISCELLANEOUS REVENUE	9,900	7,485	75.6%
ASSET DISPOSAL	40,000	45,500	113.8%
Total Other Operating Income	\$ 131,972	\$ 427,935	324.3%
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	76,238	66.3%
Total Prior Year Expense Refund	\$ 115,000	\$ 1,917,238	1667.2%
Total General Fund Revenues	\$ 9,789,448	\$ 10,188,191	104.1%

GENERAL FUND- REVENUES

REVENUE DESCRIPTION	1/1 - 9/30/2023 ACTUAL	1/1 - 9/30/2022 ACTUAL	Increase (Decrease) Over Prior YTD	% Change over Prior YTD
PROPERTY TAXES	\$ 3,232,801	\$ 3,242,161	\$ (9,360)	-0.3%
LOCAL ENABLING TAXES	3,309,138	3,413,223	(104,085)	-3.0%
STATE-SHARED REVENUE	554,233	462,016	92,217	20.0%
Total Tax Revenue	\$ 7,096,171	\$ 7,117,399	\$ (21,228)	-0.3%
BUS LICENSES & PERMITS	108,769	114,109	(5,340)	-4.7%
NON-BUS LICENSES & PERMITS	3,370	11,685	(8,315)	-71.2%
FINES	38,449	98,467	(60,019)	-61.0%
INTEREST	59,502	5,064	54,438	1074.9%
RENTS & ROYALTIES	34,251	39,688	(5,437)	-13.7%
SERVICE FEES	113,662	108,963	4,699	4.3%
REVIEW FEES	45,410	198,136	(152,725)	-77.1%
PUBLIC SAFETY FEES	186,510	144,311	42,199	29.2%
RECREATIONAL USER FEES	5,875	5,475	400	7.3%
Total Permits, Fees & Interest Revenue	\$ 595,798	\$ 725,898	\$ (130,100)	-17.9%
FEDERAL GRANTS	-	-	-	0.0%
STATE GRANTS	345,911	864,198	(518,287)	-60.0%
SNOW REMOVAL	-	-	-	
SANITATION FEES	5,879	3,316	2,563	77.3%
MEMBERSHIP FEES	23,160	20,575	2,585	
MISCELLANEOUS REVENUE	7,485	7,731	(246)	-3.2%
ASSET DISPOSAL	45,500	43,805	1,695	3.9%
Total Other Operating Income	\$ 427,935	\$ 939,625	\$ (511,690)	-54.5%
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	600,000	1,241,000	206.8%
PRIOR YEAR EXPENSE REFUND	76,238	196,686	(120,449)	-61.2%
Total Prior Year Expense Refund	\$ 1,917,238	\$ 796,686	\$ 1,120,551	140.7%
Total General Fund Revenues	\$ 10,188,191	\$ 9,722,976	\$ 465,215	4.8%

GENERAL FUND EXPENDITURES

EXPENDITURE CATEGORY	2023 BOARD APPROVED BUDGET	1/1 - 9/30/2023 ACTUAL	% OF ANNUAL BUDGET SPENT
LEGISLATIVE	\$ 19,545	\$ 14,985	76.7%
EXECUTIVE	378,085	327,780	86.7%
FINANCIAL ADMINISTRATION	343,107	276,494	80.6%
TAX COLLECTION	59,770	55,353	92.6%
LEGAL SERVICES	60,500	81,108	134.1%
PERSONNEL ADMIN	16,500	20,345	123.3%
INFORMATION TECHNOLOGY	252,244	190,740	75.6%
ENGINEERING SERVICES	50,000	82,700	165.4%
BUILDINGS & PLANT	212,972	197,526	92.7%
POLICE	3,498,860	2,941,274	84.1%
FIRE	226,568	177,884	78.5%
COMMUNITY DEVELOPMENT	579,731	538,185	92.8%
EMERGENCY MANAGEMENT	7,000	6,100	87.1%
PUBLIC WORKS: Highway, Roads & Streets	2,402,514	1,979,544	82.4%
TRAFFIC CONTROL	38,500	24,148	62.7%
STORM SEWERS	54,200	22,894	42.2%
REPAIRS/MAINT OF TOOLS & MACHINERY	85,000	73,100	86.0%
REPAIRS/MAINT OF ROADS	285,000	61,708	21.7%
RECREATION ADMINISTRATION	81,500	66,530	81.6%
PARTICIPANT RECREATION	53,222	47,840	89.9%
CONSERVATION OF NATURAL RESOURCES	12,400	13,167	106.2%
CONTRIBUTIONS/MISCELLANEOUS	23,000	34,327	149.2%
INSURANCE	214,000	252,398	117.9%
TRANSFER TO RESERVES	-	-	0.0%
INTERFUND OPERATING TRANSFERS	835,230	3,090,535	370.0%
TOTAL EXPENDITURES	\$ 9,789,448	\$ 10,576,663	108.0%

GENERAL FUND EXPENDITURES

EXPENDITURE CATEGORY	1/1 - 9/30/2023 ACTUAL	1/1 - 9/30/2022 ACTUAL	Increase (Decrease) Over Prior YTD	% Change over Prior YTD
LEGISLATIVE	\$ 14,985	\$ 16,783	\$ (1,798)	-10.7%
EXECUTIVE	327,780	301,111	26,669	8.9%
FINANCIAL ADMINISTRATION	276,494	251,204	25,290	10.1%
TAX COLLECTION	55,353	54,414	939	1.7%
LEGAL SERVICES	81,108	117,520	(36,412)	-31.0%
PERSONNEL ADMIN	20,345	18,522	1,823	9.8%
INFORMATION TECHNOLOGY	190,740	167,872	22,868	13.6%
ENGINEERING SERVICES	82,700	104,394	(21,695)	-20.8%
BUILDINGS & PLANT	197,526	179,085	18,440	10.3%
POLICE	2,941,274	2,721,451	219,824	8.1%
FIRE	177,884	80,369	97,515	121.3%
COMMUNITY DEVELOPMENT	538,185	370,638	167,547	45.2%
EMERGENCY MANAGEMENT	6,100	7,117	(1,016)	-14.3%
PUBLIC WORKS: Highway, Roads & Streets	1,979,544	1,786,230	193,314	10.8%
TRAFFIC CONTROL	24,148	26,038	(1,890)	-7.3%
STORM SEWERS	22,894	30,876	(7,982)	-25.9%
REPAIRS/MAINT OF TOOLS & MACHINERY	73,100	94,075	(20,975)	-22.3%
REPAIRS/MAINT OF ROADS	61,708	235,385	(173,677)	-73.8%
RECREATION ADMINISTRATION	66,530	51,467	15,063	29.3%
PARTICIPANT RECREATION	47,840	43,719	4,121	9.4%
CONSERVATION OF NATURAL RESOURCES	13,167	11,650	1,517	13.0%
CONTRIBUTIONS/MISCELLANEOUS	34,327	33,939	388	1.1%
INSURANCE	252,398	203,003	49,395	24.3%
TRANSFER TO RESERVES	-	-	-	0.0%
INTERFUND OPERATING TRANSFERS	3,090,535	1,126,750	1,963,785	174.3%
TOTAL EXPENDITURES	\$ 10,576,663	\$ 8,033,610	\$ 2,543,052	31.7%