

**Income Statement- Summary by Fund
January 1 - October 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	10,511,080	3,147,140	373,384	53,209	76,188	1,835,816	1,712,359	1,928,374	463,001	1,034	20,101,586
2023 YTD Expenditures	11,274,327	2,993,114	296,194	53,209	43,565	1,691,926	1,365,702	1,436,128	627,002	-	19,781,166
2023 YTD Surplus (Deficit)	<u>(763,247)</u>	<u>154,026</u>	<u>77,190</u>	<u>-</u>	<u>32,623</u>	<u>143,890</u>	<u>346,657</u>	<u>492,247</u>	<u>(164,001)</u>	<u>1,034</u>	<u>320,420</u>
2022 YTD Surplus (Deficit)	<u>987,656</u>	<u>69,190</u>	<u>131,807</u>	<u>(17,305)</u>	<u>32,938</u>	<u>(207,628)</u>	<u>359,183</u>	<u>493,572</u>	<u>(170,965)</u>	<u>40</u>	<u>1,678,489</u>
Variance over Prior YTD	(1,750,903)	84,835	(54,617)	17,305	(315)	351,518	(12,526)	(1,325)	6,964	994	(1,358,069)

GENERAL FUND SUMMARY	2023 BOARD APPROVED BUDGET	1/1 - 10/31/2023 ACTUAL	% OF ANNUAL BUDGET
REVENUES:			
OPERATING:			
TAXES	\$ 8,119,134	\$ 7,326,182	90.2%
PERMITS, FEES & INTEREST	793,627	655,144	82.6%
OTHER OPERATING REVENUE	131,972	444,628	336.9%
TRANSFERS FROM OTHER FUNDS	408,760	-	0.0%
FROM PRIOR-YEAR RESERVES	60,955	-	0.0%
TOTAL OPERATING REVENUE	\$ 9,514,448	\$ 8,425,954	88.6%
NON-OPERATING:			
DEVELOPMENT GRANTS & CONTRIBUTIONS	160,000	151,050	94.4%
PRIOR YEAR EXPENSE REFUNDS	115,000	1,934,076	1681.8%
TOTAL NON-OPERATING REVENUE	\$ 275,000	\$ 2,085,126	758.2%
TOTAL REVENUES	\$ 9,789,448	\$ 10,511,080	107.4%
EXPENDITURES:			
OPERATING:			
(A) GENERAL GOVERNMENT	\$ 1,392,723	\$ 1,346,538	96.7%
(B) PUBLIC SAFETY	4,312,159	3,996,100	92.7%
(D) PUBLIC WORKS	2,865,214	2,358,963	82.3%
(E) RECREATION	134,722	123,268	91.5%
(F) COMMUNITY DEVELOPMENT	12,400	13,167	106.2%
(G) CONTRIBUTIONS & MISCELLANEOUS	23,000	36,551	158.9%
(H) INSURANCE & BENEFITS	214,000	252,600	118.0%
(I) TRANSFERS TO OTHER FUNDS	835,230	3,147,140	376.8%
TOTAL OPERATING EXPENDITURES	\$ 9,789,448	\$ 11,274,327	115.2%
TOTAL EXPENDITURES	\$ 9,789,448	\$ 11,274,327	115.2%
SURPLUS (DEFICIT)	\$ -	\$ (763,247)	

GENERAL FUND SUMMARY	1/1 - 10/31/2023 ACTUAL	1/1 - 10/31/2022 ACTUAL	Increase (Decrease) Over Prior YTD	% Change over Prior YTD
REVENUES:				
OPERATING:				
TAXES	\$ 7,326,182	\$ 7,288,579	\$ 37,604	0.5%
PERMITS, FEES & INTEREST	655,144	868,702	(213,557)	-24.6%
OTHER OPERATING REVENUE	444,628	941,306	(496,678)	-52.8%
TRANSFERS FROM OTHER FUNDS	-	(6,633)	6,633	-100.0%
FROM PRIOR-YEAR RESERVES	-	-	-	0.0%
TOTAL OPERATING REVENUE	\$ 8,425,954	\$ 9,091,954	\$ (665,999)	-7.3%
NON-OPERATING:				
DEVELOPMENT GRANTS & CONTRIBUTIONS	151,050	150,000	1,050	0.7%
PRIOR YEAR EXPENSE REFUNDS	1,934,076	796,686	1,137,390	142.8%
TOTAL NON-OPERATING REVENUE	\$ 2,085,126	\$ 946,686	\$ 1,138,440	120.3%
TOTAL REVENUES	\$ 10,511,080	\$ 10,038,640	\$ 472,441	4.7%
EXPENDITURES:				
OPERATING:				
(A) GENERAL GOVERNMENT	\$ 1,346,538	\$ 1,333,013	\$ 13,525	1.0%
(B) PUBLIC SAFETY	3,996,100	3,712,738	283,362	7.6%
(D) PUBLIC WORKS	2,358,963	2,419,673	(60,710)	-2.5%
(E) RECREATION	123,268	99,198	24,070	24.3%
(F) COMMUNITY DEVELOPMENT	13,167	11,751	1,415	12.0%
(G) CONTRIBUTIONS & MISCELLANEOUS	36,551	36,034	517	1.4%
(H) INSURANCE & BENEFITS	252,600	203,003	49,598	24.4%
(I) TRANSFERS TO OTHER FUNDS	3,147,140	1,235,573	1,911,566	154.7%
TOTAL OPERATING EXPENDITURES	\$ 11,274,327	\$ 9,050,983	\$ 2,223,344	24.6%
TOTAL EXPENDITURES	\$ 11,274,327	\$ 9,050,983	\$ 2,223,344	24.6%
SURPLUS (DEFICIT)	\$ (763,247)	\$ 987,656	\$ (1,750,903)	-177.3%

GENERAL FUND- REVENUES

REVENUE DESCRIPTION	2023 BOARD APPROVED BUDGET	1/1 - 10/31/2023 ACTUAL	% OF BUDGET REC'D
PROPERTY TAXES	\$ 3,400,000	\$ 3,230,832	95.0%
LOCAL ENABLING TAXES	4,200,000	3,541,117	84.3%
STATE-SHARED REVENUE	519,134	554,233	106.8%
Total Tax Revenue	\$ 8,119,134	\$ 7,326,182	90.2%
BUS LICENSES & PERMITS	228,000	142,771	62.6%
NON-BUS LICENSES & PERMITS	11,800	3,720	31.5%
FINES	59,000	42,539	72.1%
INTEREST	12,000	67,928	566.1%
RENTS & ROYALTIES	41,927	37,745	90.0%
SERVICE FEES	167,200	113,662	68.0%
REVIEW FEES	35,450	48,277	136.2%
PUBLIC SAFETY FEES	233,250	192,627	82.6%
RECREATIONAL USER FEES	5,000	5,875	117.5%
Total Permits, Fees & Interest Revenue	\$ 793,627	\$ 655,144	82.6%
FEDERAL GRANTS	2,850	-	0.0%
STATE GRANTS	52,000	360,883	694.0%
SNOW REMOVAL	2,222	-	0.0%
SANITATION FEES	1,000	6,531	653.1%
MEMBERSHIP FEES	24,000	23,670	98.6%
MISCELLANEOUS REVENUE	9,900	8,045	81.3%
ASSET DISPOSAL	40,000	45,500	113.8%
Total Other Operating Income	\$ 131,972	\$ 444,628	336.9%
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	93,076	80.9%
Total Prior Year Expense Refund	\$ 115,000	\$ 1,934,076	1681.8%
Total General Fund Revenues	\$ 9,789,448	\$ 10,511,080	107.4%

GENERAL FUND- REVENUES

REVENUE DESCRIPTION	1/1 - 10/31/2023 ACTUAL	1/1 - 10/31/2022 ACTUAL	Increase (Decrease) Over Prior YTD	% Change over Prior YTD
PROPERTY TAXES	\$ 3,230,832	\$ 3,262,220	\$ (31,387)	-1.0%
LOCAL ENABLING TAXES	3,541,117	3,557,366	(16,248)	-0.5%
STATE-SHARED REVENUE	554,233	468,993	85,239	18.2%
Total Tax Revenue	\$ 7,326,182	\$ 7,288,579	\$ 37,604	0.5%
BUS LICENSES & PERMITS	142,771	147,672	(4,901)	-3.3%
NON-BUS LICENSES & PERMITS	3,720	12,315	(8,595)	-69.8%
FINES	42,539	102,179	(59,640)	-58.4%
INTEREST	67,928	13,222	54,706	413.7%
RENTS & ROYALTIES	37,745	43,162	(5,417)	-12.5%
SERVICE FEES	113,662	120,320	(6,658)	-5.5%
REVIEW FEES	48,277	248,181	(199,904)	-80.5%
PUBLIC SAFETY FEES	192,627	176,175	16,452	9.3%
RECREATIONAL USER FEES	5,875	5,475	400	7.3%
Total Permits, Fees & Interest Revenue	\$ 655,144	\$ 868,702	\$ (213,557)	-24.6%
FEDERAL GRANTS	-	-	-	0.0%
STATE GRANTS	360,883	864,198	(503,316)	-58.2%
SNOW REMOVAL	-	-	-	
SANITATION FEES	6,531	3,607	2,923	81.0%
MEMBERSHIP FEES	23,670	21,685	1,985	
MISCELLANEOUS REVENUE	8,045	8,011	34	0.4%
ASSET DISPOSAL	45,500	43,805	1,695	3.9%
Total Other Operating Income	\$ 444,628	\$ 941,306	\$ (496,678)	-52.8%
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	93,076	196,686	(103,610)	-52.7%
Total Prior Year Expense Refund	\$ 1,934,076	\$ 796,686	\$ 1,137,390	142.8%
Total General Fund Revenues	\$ 10,511,080	\$ 10,038,640	\$ 472,441	4.7%

GENERAL FUND EXPENDITURES

EXPENDITURE CATEGORY	2023 BOARD APPROVED BUDGET	1/1 - 10/31/2023 ACTUAL	% OF ANNUAL BUDGET SPENT
LEGISLATIVE	\$ 19,545	\$ 17,230	88.2%
EXECUTIVE	378,085	353,741	93.6%
FINANCIAL ADMINISTRATION	343,107	294,506	85.8%
TAX COLLECTION	59,770	57,491	96.2%
LEGAL SERVICES	60,500	87,573	144.7%
PERSONNEL ADMIN	16,500	23,105	140.0%
INFORMATION TECHNOLOGY	252,244	210,441	83.4%
ENGINEERING SERVICES	50,000	92,351	184.7%
BUILDINGS & PLANT	212,972	210,099	98.7%
POLICE	3,498,860	3,202,339	91.5%
FIRE	226,568	191,244	84.4%
COMMUNITY DEVELOPMENT	579,731	596,055	102.8%
EMERGENCY MANAGEMENT	7,000	6,462	92.3%
PUBLIC WORKS: Highway, Roads & Streets	2,402,514	2,150,976	89.5%
TRAFFIC CONTROL	38,500	34,581	89.8%
STORM SEWERS	54,200	30,173	55.7%
REPAIRS/MAINT OF TOOLS & MACHINERY	85,000	80,426	94.6%
REPAIRS/MAINT OF ROADS	285,000	62,808	22.0%
RECREATION ADMINISTRATION	81,500	73,418	90.1%
PARTICIPANT RECREATION	53,222	49,850	93.7%
CONSERVATION OF NATURAL RESOURCES	12,400	13,167	106.2%
CONTRIBUTIONS/MISCELLANEOUS	23,000	36,551	158.9%
INSURANCE	214,000	252,600	118.0%
TRANSFER TO RESERVES	-	-	0.0%
INTERFUND OPERATING TRANSFERS	835,230	3,147,140	376.8%
TOTAL EXPENDITURES	\$ 9,789,448	\$ 11,274,327	115.2%

GENERAL FUND EXPENDITURES

EXPENDITURE CATEGORY	1/1 - 10/31/2023 ACTUAL	1/1 - 10/31/2022 ACTUAL	Increase (Decrease) Over Prior YTD	% Change over Prior YTD
LEGISLATIVE	\$ 17,230	\$ 20,348	\$ (3,118)	-15.3%
EXECUTIVE	353,741	326,534	27,207	8.3%
FINANCIAL ADMINISTRATION	294,506	278,694	15,813	5.7%
TAX COLLECTION	57,491	56,528	963	1.7%
LEGAL SERVICES	87,573	125,130	(37,557)	-30.0%
PERSONNEL ADMIN	23,105	18,907	4,198	22.2%
INFORMATION TECHNOLOGY	210,441	183,315	27,126	14.8%
ENGINEERING SERVICES	92,351	132,730	(40,378)	-30.4%
BUILDINGS & PLANT	210,099	190,828	19,271	10.1%
POLICE	3,202,339	3,078,913	123,426	4.0%
FIRE	191,244	196,750	(5,506)	-2.8%
COMMUNITY DEVELOPMENT	596,055	429,625	166,430	38.7%
EMERGENCY MANAGEMENT	6,462	7,450	(988)	-13.3%
PUBLIC WORKS: Highway, Roads & Streets	2,150,976	1,993,761	157,215	7.9%
TRAFFIC CONTROL	34,581	26,038	8,543	32.8%
STORM SEWERS	30,173	33,054	(2,882)	-8.7%
REPAIRS/MAINT OF TOOLS & MACHINERY	80,426	96,413	(15,987)	-16.6%
REPAIRS/MAINT OF ROADS	62,808	270,408	(207,600)	-76.8%
RECREATION ADMINISTRATION	73,418	53,282	20,137	37.8%
PARTICIPANT RECREATION	49,850	45,916	3,934	8.6%
CONSERVATION OF NATURAL RESOURCES	13,167	11,751	1,415	12.0%
CONTRIBUTIONS/MISCELLANEOUS	36,551	36,034	517	1.4%
INSURANCE	252,600	203,003	49,598	24.4%
TRANSFER TO RESERVES	-	-	-	0.0%
INTERFUND OPERATING TRANSFERS	3,147,140	1,235,573	1,911,566	154.7%
TOTAL EXPENDITURES	\$ 11,274,327	\$ 9,050,983	\$ 2,223,344	24.6%