

**Income Statement- Summary by Fund
January 1 - November 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	11,305,056	3,171,630	376,609	53,209	76,830	1,896,752	1,762,299	1,941,144	464,172	1,279	21,048,981
2023 YTD Expenditures	<u>11,956,629</u>	<u>3,032,480</u>	<u>301,542</u>	<u>53,209</u>	<u>43,565</u>	<u>1,962,943</u>	<u>1,682,999</u>	<u>1,594,812</u>	<u>639,714</u>	<u>-</u>	<u>21,267,893</u>
2023 YTD Surplus (Deficit)	<u>(651,572)</u>	<u>139,151</u>	<u>75,066</u>	<u>-</u>	<u>33,266</u>	<u>(66,191)</u>	<u>79,300</u>	<u>346,332</u>	<u>(175,542)</u>	<u>1,279</u>	<u>(218,912)</u>
2022 YTD Surplus (Deficit)	<u>799,240</u>	<u>(162,735)</u>	<u>128,605</u>	<u>(17,305)</u>	<u>(9,846)</u>	<u>(368,405)</u>	<u>13,833</u>	<u>211,197</u>	<u>(183,091)</u>	<u>77</u>	<u>411,569</u>
Variance over Prior YTD	(1,450,813)	301,886	(53,538)	17,305	43,111	302,214	65,467	135,135	7,549	1,203	(630,480)

GENERAL FUND SUMMARY	2023 BOARD APPROVED BUDGET	1/1 - 11/30/2023 ACTUAL	% OF ANNUAL BUDGET
REVENUES:			
OPERATING:			
TAXES	\$ 8,119,134	\$ 8,044,989	99.1%
PERMITS, FEES & INTEREST	793,627	741,882	93.5%
OTHER OPERATING REVENUE	131,972	433,059	328.1%
TRANSFERS FROM OTHER FUNDS	408,760	-	0.0%
FROM PRIOR-YEAR RESERVES	60,955	-	0.0%
TOTAL OPERATING REVENUE	\$ 9,514,448	\$ 9,219,930	96.9%
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	\$ 11,305,056	115.5%
EXPENDITURES:			
OPERATING:			
(A) GENERAL GOVERNMENT	\$ 1,392,723	\$ 1,476,859	106.0%
(B) PUBLIC SAFETY	4,312,159	4,321,866	100.2%
(D) PUBLIC WORKS	2,865,214	2,553,153	89.1%
(E) RECREATION	134,722	128,216	95.2%
(F) COMMUNITY DEVELOPMENT	12,400	15,322	123.6%
(G) CONTRIBUTIONS & MISCELLANEOUS	23,000	36,983	160.8%
(H) INSURANCE & BENEFITS	214,000	252,600	118.0%
(I) TRANSFERS TO OTHER FUNDS	835,230	3,171,630	379.7%
TOTAL OPERATING EXPENDITURES	\$ 9,789,448	\$ 11,956,629	122.1%
TOTAL EXPENDITURES	\$ 9,789,448	\$ 11,956,629	122.1%
SURPLUS (DEFICIT)	\$ -	\$ (651,572)	

GENERAL FUND SUMMARY	1/1 - 11/30/2023 ACTUAL	1/1 - 11/30/2022 ACTUAL	Increase (Decrease) Over Prior YTD	% Change over Prior YTD
REVENUES:				
OPERATING:				
TAXES	\$ 8,044,989	\$ 7,797,608	\$ 247,382	3.2%
PERMITS, FEES & INTEREST	741,882	925,584	(183,702)	-19.8%
OTHER OPERATING REVENUE	433,059	1,039,535	(606,476)	-58.3%
TRANSFERS FROM OTHER FUNDS	-	(6,633)	6,633	-100.0%
FROM PRIOR-YEAR RESERVES	-	-	-	0.0%
TOTAL OPERATING REVENUE	\$ 9,219,930	\$ 9,756,094	\$ (536,163)	-5.5%
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	\$ 11,305,056	\$ 10,702,780	\$ 602,277	5.6%
EXPENDITURES:				
OPERATING:				
(A) GENERAL GOVERNMENT	\$ 1,476,859	\$ 1,466,118	\$ 10,741	0.7%
(B) PUBLIC SAFETY	4,321,866	4,042,347	279,519	6.9%
(D) PUBLIC WORKS	2,553,153	2,607,238	(54,085)	-2.1%
(E) RECREATION	128,216	102,803	25,413	24.7%
(F) COMMUNITY DEVELOPMENT	15,322	11,751	3,570	30.4%
(G) CONTRIBUTIONS & MISCELLANEOUS	36,983	38,034	(1,051)	-2.8%
(H) INSURANCE & BENEFITS	252,600	211,960	40,640	19.2%
(I) TRANSFERS TO OTHER FUNDS	3,171,630	1,423,289	1,748,342	122.8%
TOTAL OPERATING EXPENDITURES	\$ 11,956,629	\$ 9,903,539	\$ 2,053,089	20.7%
TOTAL EXPENDITURES	\$ 11,956,629	\$ 9,903,539	\$ 2,053,089	20.7%
SURPLUS (DEFICIT)	\$ (651,572)	\$ 799,240	\$ (1,450,813)	-181.5%

GENERAL FUND- REVENUES

REVENUE DESCRIPTION	2023 BOARD APPROVED BUDGET	1/1 - 11/30/2023 ACTUAL	% OF BUDGET REC'D
PROPERTY TAXES	\$ 3,400,000	\$ 3,238,210	95.2%
LOCAL ENABLING TAXES	4,200,000	4,251,347	101.2%
STATE-SHARED REVENUE	519,134	555,433	107.0%
Total Tax Revenue	\$ 8,119,134	\$ 8,044,989	99.1%
BUS LICENSES & PERMITS	228,000	162,455	71.3%
NON-BUS LICENSES & PERMITS	11,800	4,265	36.1%
FINES	59,000	51,031	86.5%
INTEREST	12,000	82,845	690.4%
RENTS & ROYALTIES	41,927	39,132	93.3%
SERVICE FEES	167,200	138,662	82.9%
REVIEW FEES	35,450	53,218	150.1%
PUBLIC SAFETY FEES	233,250	204,399	87.6%
RECREATIONAL USER FEES	5,000	5,875	117.5%
Total Permits, Fees & Interest Revenue	\$ 793,627	\$ 741,882	93.5%
FEDERAL GRANTS	2,850	-	0.0%
STATE GRANTS	52,000	345,640	664.7%
SNOW REMOVAL	2,222	2,673	120.3%
SANITATION FEES	1,000	6,831	683.1%
MEMBERSHIP FEES	24,000	23,850	99.4%
MISCELLANEOUS REVENUE	9,900	8,565	86.5%
ASSET DISPOSAL	40,000	45,500	113.8%
Total Other Operating Income	\$ 131,972	\$ 433,059	328.1%
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	\$ 11,305,056	115.5%

GENERAL FUND- REVENUES

REVENUE DESCRIPTION	1/1 - 11/30/2023 ACTUAL	1/1 - 11/30/2022 ACTUAL	Increase (Decrease) Over Prior YTD	% Change over Prior YTD
PROPERTY TAXES	\$ 3,238,210	\$ 3,269,707	\$ (31,497)	-1.0%
LOCAL ENABLING TAXES	4,251,347	4,058,907	192,439	4.7%
STATE-SHARED REVENUE	555,433	468,993	86,439	18.4%
Total Tax Revenue	\$ 8,044,989	\$ 7,797,608	\$ 247,382	3.2%
BUS LICENSES & PERMITS	162,455	168,402	(5,947)	-3.5%
NON-BUS LICENSES & PERMITS	4,265	13,625	(9,360)	-68.7%
FINES	51,031	105,239	(54,207)	-51.5%
INTEREST	82,845	19,015	63,829	335.7%
RENTS & ROYALTIES	39,132	46,636	(7,504)	-16.1%
SERVICE FEES	138,662	120,932	17,730	14.7%
REVIEW FEES	53,218	254,479	(201,260)	-79.1%
PUBLIC SAFETY FEES	204,399	191,757	12,643	6.6%
RECREATIONAL USER FEES	5,875	5,500	375	6.8%
Total Permits, Fees & Interest Revenue	\$ 741,882	\$ 925,584	\$ (183,702)	-19.8%
FEDERAL GRANTS	-	3,548	(3,548)	0.0%
STATE GRANTS	345,640	865,848	(520,208)	-60.1%
SNOW REMOVAL	2,673	-	2,673	
SANITATION FEES	6,831	3,811	3,020	79.2%
MEMBERSHIP FEES	23,850	22,450	1,400	
MISCELLANEOUS REVENUE	8,565	8,441	124	1.5%
ASSET DISPOSAL	45,500	135,437	(89,937)	-66.4%
Total Other Operating Income	\$ 433,059	\$ 1,039,535	\$ (606,476)	-58.3%
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	\$ 11,305,056	\$ 10,702,780	\$ 602,277	5.6%

GENERAL FUND EXPENDITURES

EXPENDITURE CATEGORY	2023 BOARD APPROVED BUDGET	1/1 - 11/30/2023 ACTUAL	% OF ANNUAL BUDGET SPENT
LEGISLATIVE	\$ 19,545	\$ 21,849	111.8%
EXECUTIVE	378,085	383,539	101.4%
FINANCIAL ADMINISTRATION	343,107	321,197	93.6%
TAX COLLECTION	59,770	63,778	106.7%
LEGAL SERVICES	60,500	98,926	163.5%
PERSONNEL ADMIN	16,500	25,884	156.9%
INFORMATION TECHNOLOGY	252,244	227,068	90.0%
ENGINEERING SERVICES	50,000	104,980	210.0%
BUILDINGS & PLANT	212,972	229,637	107.8%
POLICE	3,498,860	3,466,472	99.1%
FIRE	226,568	200,535	88.5%
COMMUNITY DEVELOPMENT	579,731	647,235	111.6%
EMERGENCY MANAGEMENT	7,000	7,624	108.9%
PUBLIC WORKS: Highway, Roads & Streets	2,402,514	2,332,339	97.1%
TRAFFIC CONTROL	38,500	34,814	90.4%
STORM SEWERS	54,200	34,158	63.0%
REPAIRS/MAINT OF TOOLS & MACHINERY	85,000	85,049	100.1%
REPAIRS/MAINT OF ROADS	285,000	66,793	23.4%
RECREATION ADMINISTRATION	81,500	75,240	92.3%
PARTICIPANT RECREATION	53,222	52,976	99.5%
CONSERVATION OF NATURAL RESOURCES	12,400	15,322	123.6%
CONTRIBUTIONS/MISCELLANEOUS	23,000	36,983	160.8%
INSURANCE	214,000	252,600	118.0%
TRANSFER TO RESERVES	-	-	0.0%
INTERFUND OPERATING TRANSFERS	835,230	3,171,630	379.7%
TOTAL EXPENDITURES	\$ 9,789,448	\$ 11,956,629	122.1%

GENERAL FUND EXPENDITURES

EXPENDITURE CATEGORY	1/1 - 11/30/2023 ACTUAL	1/1 - 11/30/2022 ACTUAL	Increase (Decrease) Over Prior YTD	% Change over Prior YTD
LEGISLATIVE	\$ 21,849	\$ 21,989	\$ (140)	-0.6%
EXECUTIVE	383,539	351,755	31,784	9.0%
FINANCIAL ADMINISTRATION	321,197	298,246	22,951	7.7%
TAX COLLECTION	63,778	60,617	3,160	5.2%
LEGAL SERVICES	98,926	133,804	(34,878)	-26.1%
PERSONNEL ADMIN	25,884	27,827	(1,943)	-7.0%
INFORMATION TECHNOLOGY	227,068	194,370	32,699	16.8%
ENGINEERING SERVICES	104,980	159,695	(54,716)	-34.3%
BUILDINGS & PLANT	229,637	217,813	11,824	5.4%
POLICE	3,466,472	3,337,056	129,416	3.9%
FIRE	200,535	221,359	(20,824)	-9.4%
COMMUNITY DEVELOPMENT	647,235	475,983	171,252	36.0%
EMERGENCY MANAGEMENT	7,624	7,950	(326)	-4.1%
PUBLIC WORKS: Highway, Roads & Streets	2,332,339	2,164,116	168,223	7.8%
TRAFFIC CONTROL	34,814	28,106	6,707	23.9%
STORM SEWERS	34,158	34,036	122	0.4%
REPAIRS/MAINT OF TOOLS & MACHINERY	85,049	101,303	(16,254)	-16.0%
REPAIRS/MAINT OF ROADS	66,793	279,676	(212,883)	-76.1%
RECREATION ADMINISTRATION	75,240	55,156	20,084	36.4%
PARTICIPANT RECREATION	52,976	47,647	5,329	11.2%
CONSERVATION OF NATURAL RESOURCES	15,322	11,751	3,570	30.4%
CONTRIBUTIONS/MISCELLANEOUS	36,983	38,034	(1,051)	-2.8%
INSURANCE	252,600	211,960	40,640	19.2%
TRANSFER TO RESERVES	-	-	-	0.0%
INTERFUND OPERATING TRANSFERS	3,171,630	1,423,289	1,748,342	122.8%
TOTAL EXPENDITURES	\$ 11,956,629	\$ 9,903,539	\$ 2,053,089	20.7%