

**Income Statement- Summary by Fund
January 1 - December 31, 2023**

	General Fund	Capital Fund-General	Fire Fund	Capital Fund-Fire	Library Fund	Water Fund	Sewer Fund	Refuse & Recycling Fund	Debt Service Fund	Highway Aide Fund	Payroll Fund	Combined-All Funds
2023 YTD Revenues	10,644,596	3,649,438	386,407	100,436	78,760	2,322,090	2,229,077	1,942,618	293,067	464,483	1,337	22,112,309
2023 YTD Expenditures	<u>13,142,072</u>	<u>3,502,141</u>	<u>378,890</u>	<u>83,131</u>	<u>86,565</u>	<u>2,672,852</u>	<u>2,218,867</u>	<u>1,990,485</u>	<u>293,067</u>	<u>665,485</u>	<u>-</u>	<u>25,033,555</u>
2023 YTD Surplus (Deficit)	<u>(2,497,476)</u>	<u>147,297</u>	<u>7,517</u>	<u>17,305</u>	<u>(7,804)</u>	<u>(350,763)</u>	<u>10,210</u>	<u>(47,866)</u>	<u>-</u>	<u>(201,002)</u>	<u>1,337</u>	<u>(2,921,246)</u>
2022 YTD Surplus (Deficit)	<u>2,221,970</u>	<u>(73,828)</u>	<u>97,015</u>	<u>(17,305)</u>	<u>(7,822)</u>	<u>(405,412)</u>	<u>(16,013)</u>	<u>(14,664)</u>	<u>-</u>	<u>(214,593)</u>	<u>145</u>	<u>1,569,494</u>
Variance over Prior YTD	(4,719,447)	221,125	(89,498)	34,610	17	54,650	26,223	(33,203)	-	13,591	1,192	(4,490,740)

GENERAL FUND SUMMARY	2023 BOARD APPROVED BUDGET	1/1 - 12/31/2023 ACTUAL	% OF ANNUAL BUDGET
REVENUES:			
OPERATING:			
TAXES	\$ 8,119,134	\$ 8,273,968	101.9%
PERMITS, FEES & INTEREST	793,627	990,611	124.8%
OTHER OPERATING REVENUE	131,972	647,625	490.7%
TRANSFERS FROM OTHER FUNDS	408,760	416,797	102.0%
FROM PRIOR-YEAR RESERVES	60,955	-	0.0%
TOTAL OPERATING REVENUE	\$ 9,514,448	\$ 10,329,002	108.6%
NON-OPERATING:			
DEVELOPMENT GRANTS & CONTRIBUTIONS	160,000	151,050	94.4%
PRIOR YEAR EXPENSE REFUNDS	115,000	164,543	143.1%
TOTAL NON-OPERATING REVENUE	\$ 275,000	\$ 315,593	114.8%
TOTAL REVENUES	\$ 9,789,448	\$ 10,644,596	108.7%
EXPENDITURES:			
OPERATING:			
(A) GENERAL GOVERNMENT	\$ 1,392,723	\$ 1,619,138	116.3%
(B) PUBLIC SAFETY	4,312,159	4,647,331	107.8%
(D) PUBLIC WORKS	2,865,214	2,786,310	97.2%
(E) RECREATION	134,722	134,679	100.0%
(F) COMMUNITY DEVELOPMENT	12,400	15,572	125.6%
(G) CONTRIBUTIONS & MISCELLANEOUS	23,000	37,245	161.9%
(H) INSURANCE & BENEFITS	214,000	252,358	117.9%
(I) TRANSFERS TO OTHER FUNDS	835,230	3,649,438	436.9%
TOTAL OPERATING EXPENDITURES	\$ 9,789,448	\$ 13,142,072	134.2%
TOTAL EXPENDITURES	\$ 9,789,448	\$ 13,142,072	134.2%
SURPLUS (DEFICIT)	\$ -	\$ (2,497,476)	

GENERAL FUND SUMMARY	1/1 - 12/31/2023 ACTUAL	1/1 - 12/31/2022 ACTUAL	Increase (Decrease) Over Prior YTD	% Change over Prior YTD
REVENUES:				
OPERATING:				
TAXES	\$ 8,273,968	\$ 8,304,140	\$ (30,171)	-0.4%
PERMITS, FEES & INTEREST	990,611	943,494	47,118	5.0%
OTHER OPERATING REVENUE	647,625	898,331	(250,706)	-27.9%
TRANSFERS FROM OTHER FUNDS	416,797	392,902	23,895	6.1%
FROM PRIOR-YEAR RESERVES	-	-	-	0.0%
TOTAL OPERATING REVENUE	\$ 10,329,002	\$ 10,538,867	\$ (209,864)	-2.0%
NON-OPERATING:				
DEVELOPMENT GRANTS & CONTRIBUTIONS	151,050	150,000	1,050	0.7%
PRIOR YEAR EXPENSE REFUNDS	164,543	2,696,582	(2,532,039)	-93.9%
TOTAL NON-OPERATING REVENUE	\$ 315,593	\$ 2,846,582	\$ (2,530,989)	-88.9%
TOTAL REVENUES	\$ 10,644,596	\$ 13,385,449	\$ (2,740,853)	-20.5%
EXPENDITURES:				
OPERATING:				
(A) GENERAL GOVERNMENT	\$ 1,619,138	\$ 1,662,180	\$ (43,043)	-2.6%
(B) PUBLIC SAFETY	4,647,331	4,483,866	163,465	3.6%
(D) PUBLIC WORKS	2,786,310	2,809,482	(23,171)	-0.8%
(E) RECREATION	134,679	115,744	18,936	16.4%
(F) COMMUNITY DEVELOPMENT	15,572	11,862	3,710	31.3%
(G) CONTRIBUTIONS & MISCELLANEOUS	37,245	(6,045)	43,290	-716.2%
(H) INSURANCE & BENEFITS	252,358	211,960	40,398	19.1%
(I) TRANSFERS TO OTHER FUNDS	3,649,438	1,874,429	1,775,009	94.7%
TOTAL OPERATING EXPENDITURES	\$ 13,142,072	\$ 11,163,479	\$ 1,978,593	17.7%
TOTAL EXPENDITURES	\$ 13,142,072	\$ 11,163,479	\$ 1,978,593	17.7%
SURPLUS (DEFICIT)	\$ (2,497,476)	\$ 2,221,970	\$ (4,719,447)	-212.4%

GENERAL FUND- REVENUES

REVENUE DESCRIPTION	2023 BOARD APPROVED BUDGET	1/1 - 12/31/2023 ACTUAL	% OF BUDGET REC'D
PROPERTY TAXES	\$ 3,400,000	\$ 3,313,843	97.5%
LOCAL ENABLING TAXES	4,200,000	4,404,093	104.9%
STATE-SHARED REVENUE	519,134	556,033	107.1%
Total Tax Revenue	\$ 8,119,134	\$ 8,273,968	101.9%
BUS LICENSES & PERMITS	228,000	212,072	93.0%
NON-BUS LICENSES & PERMITS	11,800	4,460	37.8%
FINES	59,000	59,395	100.7%
INTEREST	12,000	96,693	805.8%
RENTS & ROYALTIES	41,927	41,926	100.0%
SERVICE FEES	167,200	236,762	141.6%
REVIEW FEES	35,450	68,850	194.2%
PUBLIC SAFETY FEES	233,250	264,553	113.4%
RECREATIONAL USER FEES	5,000	5,900	118.0%
Total Permits, Fees & Interest Revenue	\$ 793,627	\$ 990,611	124.8%
FEDERAL GRANTS	2,850	-	0.0%
STATE GRANTS	52,000	503,448	968.2%
SNOW REMOVAL	2,222	2,673	120.3%
SANITATION FEES	1,000	3,956	395.6%
MEMBERSHIP FEES	24,000	24,160	100.7%
MISCELLANEOUS REVENUE	9,900	9,133	92.3%
ASSET DISPOSAL	40,000	104,255	260.6%
Total Other Operating Income	\$ 131,972	\$ 647,625	490.7%
INTERFUND TRANSFERS	408,760	416,797	102.0%
Total Interfund Transfer Revenue	\$ 408,760	\$ 416,797	102.0%
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	-	-	
PRIOR YEAR EXPENSE REFUND	115,000	164,543	143.1%
Total Prior Year Expense Refund	\$ 115,000	\$ 164,543	143.1%
Total General Fund Revenues	\$ 9,789,448	\$ 10,644,596	108.7%

GENERAL FUND- REVENUES

REVENUE DESCRIPTION	1/1 - 12/31/2023 ACTUAL	1/1 - 12/31/2022 ACTUAL	Increase (Decrease) Over Prior YTD	% Change over Prior YTD
PROPERTY TAXES	\$ 3,313,843	\$ 3,341,981	\$ (28,138)	-0.8%
LOCAL ENABLING TAXES	4,404,093	4,493,166	(89,073)	-2.0%
STATE-SHARED REVENUE	556,033	468,993	87,039	18.6%
Total Tax Revenue	\$ 8,273,968	\$ 8,304,140	\$ (30,171)	-0.4%
BUS LICENSES & PERMITS	212,072	225,081	(13,009)	-5.8%
NON-BUS LICENSES & PERMITS	4,460	14,025	(9,565)	-68.2%
FINES	59,395	110,662	(51,267)	-46.3%
INTEREST	96,693	19,865	76,827	386.7%
RENTS & ROYALTIES	41,926	47,302	(5,377)	-11.4%
SERVICE FEES	236,762	67,266	169,496	252.0%
REVIEW FEES	68,850	277,484	(208,634)	-75.2%
PUBLIC SAFETY FEES	264,553	176,308	88,245	50.1%
RECREATIONAL USER FEES	5,900	5,500	400	7.3%
Total Permits, Fees & Interest Revenue	\$ 990,611	\$ 943,494	\$ 47,118	5.0%
FEDERAL GRANTS	-	3,548	(3,548)	0.0%
STATE GRANTS	503,448	710,522	(207,074)	-29.1%
SNOW REMOVAL	2,673	2,621	52	
SANITATION FEES	3,956	1,477	2,479	167.8%
MEMBERSHIP FEES	24,160	23,130	1,030	
MISCELLANEOUS REVENUE	9,133	9,420	(287)	-3.0%
ASSET DISPOSAL	104,255	147,613	(43,358)	-29.4%
Total Other Operating Income	\$ 647,625	\$ 898,331	\$ (250,706)	-27.9%
INTERFUND TRANSFERS	416,797	392,902	23,895	6.1%
Total Interfund Transfer Revenue	\$ 416,797	\$ 392,902	\$ 23,895	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	-	2,441,000	(2,441,000)	-100.0%
PRIOR YEAR EXPENSE REFUND	164,543	255,582	(91,039)	-35.6%
Total Prior Year Expense Refund	\$ 164,543	\$ 2,696,582	\$ (2,532,039)	-93.9%
Total General Fund Revenues	\$ 10,644,596	\$ 13,385,449	\$ (2,740,853)	-20.5%

GENERAL FUND EXPENDITURES

EXPENDITURE CATEGORY	2023 BOARD APPROVED BUDGET	1/1 - 12/31/2023 ACTUAL	% OF ANNUAL BUDGET SPENT
LEGISLATIVE	\$ 19,545	\$ 23,234	118.9%
EXECUTIVE	378,085	415,205	109.8%
FINANCIAL ADMINISTRATION	343,107	340,116	99.1%
TAX COLLECTION	59,770	67,605	113.1%
LEGAL SERVICES	60,500	119,626	197.7%
PERSONNEL ADMIN	16,500	28,764	174.3%
INFORMATION TECHNOLOGY	252,244	255,889	101.4%
ENGINEERING SERVICES	50,000	106,024	212.0%
BUILDINGS & PLANT	212,972	262,676	123.3%
POLICE	3,498,860	3,766,739	107.7%
FIRE	226,568	209,924	92.7%
COMMUNITY DEVELOPMENT	579,731	662,260	114.2%
EMERGENCY MANAGEMENT	7,000	8,408	120.1%
PUBLIC WORKS: Highway, Roads & Streets	2,402,514	2,524,988	105.1%
TRAFFIC CONTROL	38,500	36,605	95.1%
STORM SEWERS	54,200	41,165	76.0%
REPAIRS/MAINT OF TOOLS & MACHINERY	85,000	112,291	132.1%
REPAIRS/MAINT OF ROADS	285,000	71,261	25.0%
RECREATION ADMINISTRATION	81,500	80,350	98.6%
PARTICIPANT RECREATION	53,222	54,330	102.1%
CONSERVATION OF NATURAL RESOURCES	12,400	15,572	125.6%
CONTRIBUTIONS/MISCELLANEOUS	23,000	37,245	161.9%
INSURANCE	214,000	252,358	117.9%
TRANSFER TO RESERVES	-	-	0.0%
INTERFUND OPERATING TRANSFERS	835,230	3,649,438	436.9%
TOTAL EXPENDITURES	\$ 9,789,448	\$ 13,142,072	134.2%

GENERAL FUND EXPENDITURES

EXPENDITURE CATEGORY	1/1 - 12/31/2023 ACTUAL	1/1 - 12/31/2022 ACTUAL	Increase (Decrease) Over Prior YTD	% Change over Prior YTD
LEGISLATIVE	\$ 23,234	\$ 23,066	\$ 168	0.7%
EXECUTIVE	415,205	377,749	37,456	9.9%
FINANCIAL ADMINISTRATION	340,116	322,958	17,158	5.3%
TAX COLLECTION	67,605	67,165	440	0.7%
LEGAL SERVICES	119,626	166,740	(47,114)	-28.3%
PERSONNEL ADMIN	28,764	32,205	(3,441)	-10.7%
INFORMATION TECHNOLOGY	255,889	220,375	35,514	16.1%
ENGINEERING SERVICES	106,024	200,550	(94,526)	-47.1%
BUILDINGS & PLANT	262,676	251,372	11,304	4.5%
POLICE	3,766,739	3,601,689	165,050	4.6%
FIRE	209,924	233,393	(23,469)	-10.1%
COMMUNITY DEVELOPMENT	662,260	639,472	22,788	3.6%
EMERGENCY MANAGEMENT	8,408	9,313	(904)	-9.7%
PUBLIC WORKS: Highway, Roads & Streets	2,524,988	2,358,884	166,104	7.0%
TRAFFIC CONTROL	36,605	28,665	7,940	27.7%
STORM SEWERS	41,165	34,036	7,129	20.9%
REPAIRS/MAINT OF TOOLS & MACHINERY	112,291	106,786	5,504	5.2%
REPAIRS/MAINT OF ROADS	71,261	281,110	(209,849)	-74.7%
RECREATION ADMINISTRATION	80,350	66,716	13,634	20.4%
PARTICIPANT RECREATION	54,330	49,028	5,302	10.8%
CONSERVATION OF NATURAL RESOURCES	15,572	11,862	3,710	31.3%
CONTRIBUTIONS/MISCELLANEOUS	37,245	(6,045)	43,290	-716.2%
INSURANCE	252,358	211,960	40,398	19.1%
TRANSFER TO RESERVES	-	-	-	0.0%
INTERFUND OPERATING TRANSFERS	3,649,438	1,874,429	1,775,009	94.7%
TOTAL EXPENDITURES	\$ 13,142,072	\$ 11,163,479	\$ 1,978,593	17.7%