

**Income Statement- Summary by Fund**  
**1/1 - 5/31/2024**

	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
2024 YTD Revenues	4,050,263	475,577	167,580	38,520	20,894	766,529	724,600	1,117,725	454,376	707	7,816,769
2024 YTD Expenditures	<u>4,431,025</u>	<u>550,612</u>	<u>229,535</u>	<u>38,520</u>	<u>65</u>	<u>990,566</u>	<u>873,791</u>	<u>721,361</u>	<u>178,856</u>	<u>-</u>	<u>8,014,329</u>
2024 YTD Surplus (Deficit)	<u>(380,762)</u>	<u>(75,035)</u>	<u>(61,955)</u>	<u>-</u>	<u>20,829</u>	<u>(224,037)</u>	<u>(149,191)</u>	<u>396,364</u>	<u>275,520</u>	<u>707</u>	<u>(197,560)</u>
2023 YTD Surplus (Deficit)	<u>(2,156,784)</u>	<u>140,586</u>	<u>(81,927)</u>	<u>-</u>	<u>16,187</u>	<u>(141,189)</u>	<u>241,716</u>	<u>187,670</u>	<u>269,100</u>	<u>492</u>	<u>(1,524,149)</u>
Variance over Prior YTD	1,776,023	(215,621)	19,972	-	4,641	(82,848)	(390,907)	208,694	6,420	215	1,326,589

GENERAL FUND SUMMARY	2024 BOARD APPROVED BUDGET	1/1 - 5/31/2024 ACTUAL	% OF ANNUAL BUDGET
<b>REVENUES:</b>			
<b>OPERATING:</b>			
TAXES	\$ 8,926,404	\$ 3,186,446	35.7%
PERMITS, FEES & INTEREST	1,040,512	371,897	35.7%
OTHER OPERATING REVENUE	165,850	223,583	134.8%
TRANSFERS FROM OTHER FUNDS	426,000	64,277	15.1%
FROM PRIOR-YEAR RESERVES	140,799	-	0.0%
<b>TOTAL OPERATING REVENUE</b>	<b>\$ 10,699,565</b>	<b>\$ 3,846,202</b>	<b>35.9%</b>
<b>NON-OPERATING:</b>			
DEVELOPMENT GRANTS & CONTRIBUTIONS	160,000	166,630	104.1%
PRIOR YEAR EXPENSE REFUNDS	175,000	37,431	21.4%
<b>TOTAL NON-OPERATING REVENUE</b>	<b>\$ 335,000</b>	<b>\$ 204,061</b>	<b>60.9%</b>
<b>TOTAL REVENUES</b>	<b>\$ 11,034,565</b>	<b>\$ 4,050,263</b>	<b>36.7%</b>
<b>EXPENDITURES:</b>			
<b>OPERATING:</b>			
(A) GENERAL GOVERNMENT	\$ 1,678,386	\$ 741,398	44.2%
(B) PUBLIC SAFETY	4,885,648	1,724,741	35.3%
(D) PUBLIC WORKS	3,206,489	1,201,746	37.5%
(E) RECREATION	123,818	29,962	24.2%
(F) CONSERVATION OF NATURAL RESOURCES	13,100	12,300	93.9%
(G) CONTRIBUTIONS & MISCELLANEOUS	27,300	10,258	37.6%
(H) INSURANCE & BENEFITS	257,100	235,043	91.4%
(I) TRANSFERS TO OTHER FUNDS	842,724	475,577	56.4%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 11,034,565</b>	<b>\$ 4,431,025</b>	<b>40.2%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 11,034,565</b>	<b>\$ 4,431,025</b>	<b>40.2%</b>
<b>SURPLUS (DEFICIT)</b>	<b>\$ -</b>	<b>\$ (380,762)</b>	

GENERAL FUND SUMMARY	1/1 - 5/31/2024 ACTUAL	1/1 - 5/31/2023 ACTUAL	Increase (Decrease) Over Prior YTD	% Change over Prior YTD
<b>REVENUES:</b>				
<b>OPERATING:</b>				
TAXES	\$ 3,186,446	\$ 2,853,258	\$ 333,188	11.7%
PERMITS, FEES & INTEREST	371,897	454,704	(82,807)	-18.2%
OTHER OPERATING REVENUE	223,583	325,832	(102,249)	-31.4%
TRANSFERS FROM OTHER FUNDS	64,277	-	64,277	
FROM PRIOR-YEAR RESERVES	-	-	-	0.0%
<b>TOTAL OPERATING REVENUE</b>	<b>\$ 3,846,202</b>	<b>\$ 3,633,794</b>	<b>\$ 212,408</b>	<b>5.8%</b>
<b>NON-OPERATING:</b>				
DEVELOPMENT GRANTS & CONTRIBUTIONS	166,630	151,050	15,580	10.3%
PRIOR YEAR EXPENSE REFUNDS	37,431	50	37,381	74671.5%
<b>TOTAL NON-OPERATING REVENUE</b>	<b>\$ 204,061</b>	<b>\$ 151,100</b>	<b>\$ 52,961</b>	<b>35.0%</b>
<b>TOTAL REVENUES</b>	<b>\$ 4,050,263</b>	<b>\$ 3,784,894</b>	<b>\$ 265,368</b>	<b>7.0%</b>
<b>EXPENDITURES:</b>				
<b>OPERATING:</b>				
(A) GENERAL GOVERNMENT	\$ 741,398	\$ 596,794	\$ 144,604	24.2%
(B) PUBLIC SAFETY	1,724,741	1,541,014	183,727	11.9%
(D) PUBLIC WORKS	1,201,746	966,338	235,407	24.4%
(E) RECREATION	29,962	51,004	(21,042)	-41.3%
(F) CONSERVATION OF NATURAL RESOURCES	12,300	163	12,137	7458.1%
(G) CONTRIBUTIONS & MISCELLANEOUS	10,258	16,493	(6,235)	-37.8%
(H) INSURANCE & BENEFITS	235,043	237,277	(2,234)	-0.9%
(I) TRANSFERS TO OTHER FUNDS	475,577	2,532,596	(2,057,019)	-81.2%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 4,431,025</b>	<b>\$ 5,941,679</b>	<b>\$ (1,510,654)</b>	<b>-25.4%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,431,025</b>	<b>\$ 5,941,679</b>	<b>\$ (1,510,654)</b>	<b>-25.4%</b>
<b>SURPLUS (DEFICIT)</b>	<b>\$ (380,762)</b>	<b>\$ (2,156,784)</b>	<b>\$ 1,776,023</b>	<b>-82.3%</b>

# GENERAL FUND- REVENUES

REVENUE DESCRIPTION	2024 BOARD APPROVED BUDGET	1/1 - 5/31/2024 ACTUAL	% OF BUDGET REC'D
PROPERTY TAXES	\$ 3,950,000	\$ 1,019,568	25.8%
LOCAL ENABLING TAXES	4,390,000	2,166,878	49.4%
STATE-SHARED REVENUE	586,404	-	0.0%
<b>Total Tax Revenue</b>	<b>\$ 8,926,404</b>	<b>\$ 3,186,446</b>	<b>35.7%</b>
BUS LICENSES & PERMITS	220,000	53,215	24.2%
NON-BUS LICENSES & PERMITS	11,700	4,256	36.4%
FINES	67,000	23,026	34.4%
INTEREST	114,000	22,258	19.5%
RENTS & ROYALTIES	41,927	20,379	48.6%
SERVICE FEES	178,000	65,324	36.7%
REVIEW FEES	195,400	68,893	35.3%
PUBLIC SAFETY FEES	203,485	111,246	54.7%
RECREATIONAL USER FEES	9,000	3,300	36.7%
<b>Total Permits, Fees &amp; Interest Revenue</b>	<b>\$ 1,040,512</b>	<b>\$ 371,897</b>	<b>35.7%</b>
FEDERAL GRANTS	2,850	5,350	187.7%
STATE GRANTS	66,000	197,874	299.8%
SNOW REMOVAL	2,700	-	0.0%
SANITATION FEES	1,000	3,483	348.3%
MEMBERSHIP FEES	24,000	760	3.2%
MISCELLANEOUS REVENUE	9,300	3,231	34.7%
ASSET DISPOSAL	60,000	12,885	21.5%
<b>Total Other Operating Income</b>	<b>\$ 165,850</b>	<b>\$ 223,583</b>	<b>134.8%</b>
INTERFUND TRANSFERS	426,000	64,277	15.1%
<b>Total Interfund Transfer Revenue</b>	<b>\$ 426,000</b>	<b>\$ 64,277</b>	<b>15.1%</b>
PRIOR YEAR RESERVES	140,799	-	0.0%
<b>Total Prior Year Reserves</b>	<b>\$ 140,799</b>	<b>\$ -</b>	<b>0.0%</b>
CONTRIBUTIONS	160,000	166,630	104.1%
<b>Total Grants &amp; Contribution Revenue</b>	<b>\$ 160,000</b>	<b>\$ 166,630</b>	<b>104.1%</b>
PRIOR YEAR EXPENSE REFUND	175,000	37,431	21.4%
<b>Total Prior Year Expense Refund</b>	<b>175000</b>	<b>\$ 37,431</b>	<b>21.4%</b>
<b>Total General Fund Revenues</b>	<b>\$ 11,034,565</b>	<b>\$ 4,050,263</b>	<b>36.7%</b>

## GENERAL FUND- REVENUES

REVENUE DESCRIPTION	1/1 - 5/31/2024 ACTUAL	1/1 - 5/31/2023 ACTUAL	Increase (Decrease) Over Prior YTD	% Change over Prior YTD
PROPERTY TAXES	\$ 1,019,568	\$ 701,952	\$ 317,615	45.2%
LOCAL ENABLING TAXES	2,166,878	2,150,439	16,439	0.8%
STATE-SHARED REVENUE	-	866	(866)	-100.0%
<b>Total Tax Revenue</b>	<b>\$ 3,186,446</b>	<b>\$ 2,853,258</b>	<b>\$ 333,188</b>	<b>11.7%</b>
BUS LICENSES & PERMITS	53,215	55,156	(1,941)	
NON-BUS LICENSES & PERMITS	4,256	1,865	2,391	128.2%
FINES	23,026	19,083	3,943	20.7%
INTEREST	22,258	37,771	(15,513)	-41.1%
RENTS & ROYALTIES	20,379	20,276	103	0.5%
SERVICE FEES	65,324	157,249	(91,925)	-58.5%
REVIEW FEES	68,893	18,184	50,709	278.9%
PUBLIC SAFETY FEES	111,246	141,495	(30,249)	-21.4%
RECREATIONAL USER FEES	3,300	3,625	(325)	-9.0%
<b>Total Permits, Fees &amp; Interest Revenue</b>	<b>\$ 371,897</b>	<b>\$ 454,704</b>	<b>\$ (82,807)</b>	<b>-18.2%</b>
FEDERAL GRANTS	5,350	-	5,350	
STATE GRANTS	197,874	295,266	(97,392)	-33.0%
SNOW REMOVAL	-	-	-	
SANITATION FEES	3,483	3,541	(58)	-1.6%
MEMBERSHIP FEES	760	870	(110)	-12.6%
MISCELLANEOUS REVENUE	3,231	5,655	(2,424)	-42.9%
ASSET DISPOSAL	12,885	20,500	(7,615)	-37.1%
<b>Total Other Operating Income</b>	<b>\$ 223,583</b>	<b>\$ 325,832</b>	<b>\$ (102,249)</b>	<b>-31.4%</b>
INTERFUND TRANSFERS	64,277	-	64,277	
<b>Total Interfund Transfer Revenue</b>	<b>\$ 64,277</b>	<b>\$ -</b>	<b>\$ 64,277</b>	
PRIOR YEAR RESERVES	-	-	-	0.0%
<b>Total Prior Year Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
CONTRIBUTIONS	166,630	151,050	15,580	10.3%
<b>Total Grants &amp; Contribution Revenue</b>	<b>\$ 166,630</b>	<b>\$ 151,050</b>	<b>\$ 15,580</b>	<b>10.3%</b>
PRIOR YEAR EXPENSE REFUND	37,431	50	37,381	74671.5%
<b>Total Prior Year Expense Refund</b>	<b>\$ 37,431</b>	<b>\$ 50</b>	<b>\$ 37,381</b>	<b>74671.5%</b>
<b>Total General Fund Revenues</b>	<b>\$ 4,050,263</b>	<b>\$ 3,784,894</b>	<b>\$ 265,368</b>	<b>7.0%</b>

## GENERAL FUND EXPENDITURES

EXPENDITURE CATEGORY	2024 BOARD APPROVED BUDGET	1/1 - 5/31/2024 ACTUAL	% OF ANNUAL BUDGET SPENT
LEGISLATIVE	\$ 21,295	\$ 8,078	37.9%
EXECUTIVE	478,642	167,827	35.1%
FINANCIAL ADMINISTRATION	339,730	124,070	36.5%
TAX COLLECTION	66,015	36,051	54.6%
LEGAL SERVICES	72,364	54,831	75.8%
PERSONNEL ADMIN	31,700	10,892	34.4%
INFORMATION TECHNOLOGY	258,379	131,457	50.9%
ENGINEERING SERVICES	160,000	85,383	53.4%
BUILDINGS & PLANT	250,261	122,810	49.1%
POLICE	3,994,555	1,419,219	35.5%
FIRE	216,888	41,184	19.0%
PLANNING & ZONING	659,803	259,651	39.4%
EMERGENCY MANAGEMENT	14,402	4,686	32.5%
PUBLIC WORKS: Highway, Roads & Streets	2,701,289	1,036,649	38.4%
TRAFFIC CONTROL	41,500	9,485	22.9%
STORM SEWERS	20,000	961	4.8%
REPAIRS/MAINT OF TOOLS & MACHINERY	80,000	47,269	59.1%
REPAIRS/MAINT OF ROADS	300,000	83,219	27.7%
STORM WATER MANAGEMENT (MS4)	63,700	24,163	37.9%
RECREATION ADMINISTRATION	67,100	20,174	30.1%
PARTICIPANT RECREATION	56,718	9,788	17.3%
CONSERVATION OF NATURAL RESOURCES	13,100	12,300	93.9%
CONTRIBUTIONS/MISCELLANEOUS	27,300	10,258	37.6%
INSURANCE	257,100	235,043	91.4%
INTERFUND OPERATING TRANSFERS	842,724	475,577	56.4%
<b>TOTAL EXPENDITURES</b>	<b>\$ 11,034,565</b>	<b>\$ 4,431,025</b>	<b>40.2%</b>

## GENERAL FUND EXPENDITURES

EXPENDITURE CATEGORY	1/1 - 5/31/2024 ACTUAL	1/1 - 5/31/2023 ACTUAL	Increase (Decrease) Over Prior YTD	% Change over Prior YTD
LEGISLATIVE	\$ 8,078	\$ 10,078	\$ (2,000)	-19.8%
EXECUTIVE	167,827	138,547	29,280	21.1%
FINANCIAL ADMINISTRATION	124,070	111,998	12,072	10.8%
TAX COLLECTION	36,051	30,343	5,708	18.8%
LEGAL SERVICES	54,831	46,720	8,111	17.4%
PERSONNEL ADMIN	10,892	15,138	(4,246)	-28.1%
INFORMATION TECHNOLOGY	131,457	116,383	15,073	13.0%
ENGINEERING SERVICES	85,383	34,339	51,044	148.6%
BUILDINGS & PLANT	122,810	93,248	29,563	31.7%
POLICE	1,419,219	1,294,679	124,540	9.6%
FIRE	41,184	43,009	(1,825)	-4.2%
PLANNING & ZONING	259,651	200,693	58,958	29.4%
EMERGENCY MANAGEMENT	4,686	2,633	2,054	78.0%
PUBLIC WORKS: Highway, Roads & Streets	1,036,649	889,775	146,874	16.5%
TRAFFIC CONTROL	9,485	11,137	(1,652)	-14.8%
STORM SEWERS	961	12,178	(11,217)	-92.1%
REPAIRS/MAINT OF TOOLS & MACHINERY	47,269	42,654	4,615	10.8%
REPAIRS/MAINT OF ROADS	83,219	10,593	72,626	685.6%
STORM WATER MANAGEMENT (MS4)	24,163	-	24,163	
RECREATION ADMINISTRATION	20,174	40,509	(20,334)	-50.2%
PARTICIPANT RECREATION	9,788	10,495	(707)	-6.7%
CONSERVATION OF NATURAL RESOURCES	12,300	163	12,137	7458.1%
CONTRIBUTIONS/MISCELLANEOUS	10,258	16,493	(6,235)	-37.8%
INSURANCE	235,043	237,277	(2,234)	-0.9%
INTERFUND OPERATING TRANSFERS	475,577	2,532,596	(2,057,019)	-81.2%
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,431,025</b>	<b>\$ 5,941,679</b>	<b>\$ (1,510,654)</b>	<b>-25.4%</b>