

Income Statement- Summary by Fund
1/1 - 6/30/2024

	General Fund	Capital Fund-General	Fire Fund	Capital Fund-Fire	Library Fund	Recreation Fund	Water Fund	Sewer Fund	Refuse & Recycling Fund	Highway Aide Fund	Payroll Fund	Combined-All Funds
2024 YTD Revenues	6,956,271	593,688	590,910	38,520	72,748	2,291	1,249,198	1,242,845	1,654,668	454,376	707	12,856,221
2024 YTD Expenditures	5,483,642	587,959	234,012	38,520	65	61,232	1,050,274	940,985	891,798	190,995	-	9,479,482
2024 YTD Surplus (Deficit)	<u>1,472,629</u>	<u>5,729</u>	<u>356,897</u>	<u>-</u>	<u>72,683</u>	<u>(58,941)</u>	<u>198,924</u>	<u>301,860</u>	<u>762,870</u>	<u>263,381</u>	<u>707</u>	<u>3,376,739</u>
2023 YTD Surplus (Deficit)	<u>(185,466)</u>	<u>77,610</u>	<u>168,735</u>	<u>-</u>	<u>28,912</u>	<u>-</u>	<u>296,552</u>	<u>476,878</u>	<u>496,484</u>	<u>257,804</u>	<u>641</u>	<u>1,618,150</u>
Variance over Prior YTD	1,658,096	(71,881)	188,162	-	43,771	(58,941)	(97,629)	(175,018)	266,386	5,577	66	1,758,589

GENERAL FUND SUMMARY	2024 BOARD APPROVED BUDGET	1/1 - 6/30/2024 ACTUAL	% OF ANNUAL BUDGET
REVENUES:			
OPERATING:			
TAXES	\$ 8,926,404	\$ 6,006,498	67.3%
PERMITS, FEES & INTEREST	1,040,512	423,623	40.7%
OTHER OPERATING REVENUE	165,850	257,663	155.4%
TRANSFERS FROM OTHER FUNDS	426,000	64,277	15.1%
FROM PRIOR-YEAR RESERVES	140,799	-	0.0%
TOTAL OPERATING REVENUE	\$ 10,699,565	\$ 6,752,060	63.1%
NON-OPERATING:			
DEVELOPMENT GRANTS & CONTRIBUTIONS	160,000	166,780	104.2%
PRIOR YEAR EXPENSE REFUNDS	175,000	37,431	21.4%
TOTAL NON-OPERATING REVENUE	\$ 335,000	\$ 204,211	61.0%
TOTAL REVENUES	\$ 11,034,565	\$ 6,956,271	63.0%
EXPENDITURES:			
OPERATING:			
(A) GENERAL GOVERNMENT	\$ 1,678,386	\$ 842,558	50.2%
(B) PUBLIC SAFETY	4,885,648	2,075,723	42.5%
(D) PUBLIC WORKS	3,206,489	1,669,450	52.1%
(E) RECREATION	123,818	44,622	36.0%
(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	593,688	70.4%
TOTAL OPERATING EXPENDITURES	\$ 11,034,565	\$ 5,483,642	49.7%
TOTAL EXPENDITURES	\$ 11,034,565	\$ 5,483,642	49.7%
SURPLUS (DEFICIT)	\$ -	\$ 1,472,629	

GENERAL FUND SUMMARY	1/1 - 6/30/2024 ACTUAL	1/1 - 6/30/2023 ACTUAL	Increase (Decrease) Over Prior YTD	% Change over Prior YTD
REVENUES:				
OPERATING:				
TAXES	\$ 6,006,498	\$ 5,459,813	\$ 546,686	10.0%
PERMITS, FEES & INTEREST	423,623	512,565	(88,942)	-17.4%
OTHER OPERATING REVENUE	257,663	353,703	(96,040)	-27.2%
TRANSFERS FROM OTHER FUNDS	64,277	-	64,277	
FROM PRIOR-YEAR RESERVES	-	-	-	0.0%
TOTAL OPERATING REVENUE	\$ 6,752,060	\$ 6,326,080	\$ 425,980	6.7%
NON-OPERATING:				
DEVELOPMENT GRANTS & CONTRIBUTIONS	166,780	151,050	15,730	10.4%
PRIOR YEAR EXPENSE REFUNDS	37,431	76,238	(38,807)	-50.9%
TOTAL NON-OPERATING REVENUE	\$ 204,211	\$ 227,288	\$ (23,077)	-10.2%
TOTAL REVENUES	\$ 6,956,271	\$ 6,553,368	\$ 402,903	6.1%
EXPENDITURES:				
OPERATING:				
(A) GENERAL GOVERNMENT	\$ 842,558	\$ 708,753	\$ 133,806	18.9%
(B) PUBLIC SAFETY	2,075,723	1,829,466	246,257	13.5%
(D) PUBLIC WORKS	1,669,450	1,148,918	520,532	45.3%
(E) RECREATION	44,622	73,979	(29,358)	-39.7%
(F) CONSERVATION OF NATURAL RESOURCES	12,300	12,429	(129)	-1.0%
(G) CONTRIBUTIONS & MISCELLANEOUS	10,258	33,057	(22,799)	-69.0%
(H) INSURANCE & BENEFITS	235,043	240,689	(5,646)	-2.3%
(I) TRANSFERS TO OTHER FUNDS	593,688	2,691,544	(2,097,856)	-77.9%
TOTAL OPERATING EXPENDITURES	\$ 5,483,642	\$ 6,738,834	\$ (1,255,192)	-18.6%
TOTAL EXPENDITURES	\$ 5,483,642	\$ 6,738,834	\$ (1,255,192)	-18.6%
SURPLUS (DEFICIT)	\$ 1,472,629	\$ (185,466)	\$ 1,658,096	-894.0%

GENERAL FUND- REVENUES

REVENUE DESCRIPTION	2024 BOARD APPROVED BUDGET	1/1 - 6/30/2024 ACTUAL	% OF BUDGET REC'D
PROPERTY TAXES	\$ 3,950,000	\$ 3,629,221	91.9%
LOCAL ENABLING TAXES	4,390,000	2,377,278	54.2%
STATE-SHARED REVENUE	586,404	-	0.0%
Total Tax Revenue	\$ 8,926,404	\$ 6,006,498	67.3%
BUS LICENSES & PERMITS	220,000	53,215	24.2%
NON-BUS LICENSES & PERMITS	11,700	4,466	38.2%
FINES	67,000	33,381	49.8%
INTEREST	114,000	22,368	19.6%
RENTS & ROYALTIES	41,927	23,893	57.0%
SERVICE FEES	178,000	78,324	44.0%
REVIEW FEES	195,400	74,845	38.3%
PUBLIC SAFETY FEES	203,485	129,306	63.5%
RECREATIONAL USER FEES	9,000	3,825	42.5%
Total Permits, Fees & Interest Revenue	\$ 1,040,512	\$ 423,623	40.7%
FEDERAL GRANTS	2,850	6,060	212.6%
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	18,620	77.6%
MISCELLANEOUS REVENUE	9,300	4,665	50.2%
ASSET DISPOSAL	60,000	26,961	44.9%
Total Other Operating Income	\$ 165,850	\$ 257,663	155.4%
INTERFUND TRANSFERS	426,000	64,277	15.1%
Total Interfund Transfer Revenue	\$ 426,000	\$ 64,277	15.1%
PRIOR YEAR RESERVES	140,799	-	0.0%
Total Prior Year Reserves	\$ 140,799	\$ -	0.0%
CONTRIBUTIONS	160,000	166,780	104.2%
Total Grants & Contribution Revenue	\$ 160,000	\$ 166,780	104.2%
PRIOR YEAR EXPENSE REFUND	175,000	37,431	21.4%
Total Prior Year Expense Refund	\$ 175,000	\$ 37,431	21.4%
Total General Fund Revenues	\$ 11,034,565	\$ 6,956,271	63.0%

GENERAL FUND- REVENUES

REVENUE DESCRIPTION	1/1 - 6/30/2024 ACTUAL	1/1 - 6/30/2023 ACTUAL	Increase (Decrease) Over Prior YTD	% Change over Prior YTD
PROPERTY TAXES	\$ 3,629,221	\$ 3,091,495	\$ 537,726	17.4%
LOCAL ENABLING TAXES	2,377,278	2,367,451	9,826	0.4%
STATE-SHARED REVENUE	-	866	(866)	-100.0%
Total Tax Revenue	\$ 6,006,498	\$ 5,459,813	\$ 546,686	10.0%
BUS LICENSES & PERMITS	53,215	55,156	(1,941)	-3.5%
NON-BUS LICENSES & PERMITS	4,466	2,175	2,291	105.3%
FINES	33,381	25,856	7,525	29.1%
INTEREST	22,368	47,533	(25,165)	-52.9%
RENTS & ROYALTIES	23,893	23,770	124	0.5%
SERVICE FEES	78,324	170,089	(91,765)	-54.0%
REVIEW FEES	74,845	23,398	51,447	219.9%
PUBLIC SAFETY FEES	129,306	160,313	(31,008)	-19.3%
RECREATIONAL USER FEES	3,825	4,275	(450)	-10.5%
Total Permits, Fees & Interest Revenue	\$ 423,623	\$ 512,565	\$ (88,942)	-17.4%
FEDERAL GRANTS	6,060	-	6,060	
STATE GRANTS	197,874	297,252	(99,378)	-33.4%
SNOW REMOVAL	-	-	-	0.0%
SANITATION FEES	3,483	4,048	(565)	-14.0%
MEMBERSHIP FEES	18,620	870	17,750	2040.2%
MISCELLANEOUS REVENUE	4,665	6,033	(1,368)	-22.7%
ASSET DISPOSAL	26,961	45,500	(18,539)	-40.7%
Total Other Operating Income	\$ 257,663	\$ 353,703	\$ (96,040)	-27.2%
INTERFUND TRANSFERS	64,277	-	64,277	
Total Interfund Transfer Revenue	\$ 64,277	\$ -	\$ 64,277	
PRIOR YEAR RESERVES	-	-	-	0.0%
Total Prior Year Reserves	\$ -	\$ -	\$ -	0.0%
CONTRIBUTIONS	166,780	151,050	15,730	10.4%
Total Grants & Contribution Revenue	\$ 166,780	\$ 151,050	\$ 15,730	10.4%
PRIOR YEAR EXPENSE REFUND	37,431	76,238	(38,807)	-50.9%
Total Prior Year Expense Refund	\$ 37,431	\$ 76,238	\$ (38,807)	-50.9%
Total General Fund Revenues	\$ 6,956,271	\$ 6,553,368	\$ 402,903	6.1%

GENERAL FUND EXPENDITURES

EXPENDITURE CATEGORY	2024 BOARD APPROVED BUDGET	1/1 - 6/30/2024 ACTUAL	% OF ANNUAL BUDGET SPENT
LEGISLATIVE	\$ 21,295	\$ 9,462	44.4%
EXECUTIVE	478,642	196,834	41.1%
FINANCIAL ADMINISTRATION	339,730	143,517	42.2%
TAX COLLECTION	66,015	38,975	59.0%
LEGAL SERVICES	72,364	60,669	83.8%
PERSONNEL ADMIN	31,700	11,232	35.4%
INFORMATION TECHNOLOGY	258,379	142,817	55.3%
ENGINEERING SERVICES	160,000	102,713	64.2%
BUILDINGS & PLANT	250,261	136,341	54.5%
POLICE	3,994,555	1,701,310	42.6%
FIRE	216,888	50,144	23.1%
PLANNING & ZONING	659,803	318,921	48.3%
EMERGENCY MANAGEMENT	14,402	5,349	37.1%
PUBLIC WORKS: Highway, Roads & Streets	2,701,289	1,217,375	45.1%
TRAFFIC CONTROL	41,500	10,167	24.5%
STORM SEWERS	20,000	961	4.8%
REPAIRS/MAINT OF TOOLS & MACHINERY	80,000	50,457	63.1%
REPAIRS/MAINT OF ROADS	300,000	360,546	120.2%
STORM WATER MANAGEMENT (MS4)	63,700	29,945	47.0%
RECREATION ADMINISTRATION	67,100	26,526	39.5%
PARTICIPANT RECREATION	56,718	18,096	31.9%
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	593,688	70.4%
TOTAL EXPENDITURES	\$ 11,034,565	\$ 5,483,642	49.7%

GENERAL FUND EXPENDITURES

EXPENDITURE CATEGORY	1/1 - 6/30/2024 ACTUAL	1/1 - 6/30/2023 ACTUAL	Increase (Decrease) Over Prior YTD	% Change over Prior YTD
LEGISLATIVE	\$ 9,462	\$ 11,078	\$ (1,616)	-14.6%
EXECUTIVE	196,834	165,440	31,393	19.0%
FINANCIAL ADMINISTRATION	143,517	132,166	11,350	8.6%
TAX COLLECTION	38,975	38,766	209	0.5%
LEGAL SERVICES	60,669	52,406	8,263	15.8%
PERSONNEL ADMIN	11,232	16,259	(5,027)	-30.9%
INFORMATION TECHNOLOGY	142,817	127,152	15,664	12.3%
ENGINEERING SERVICES	102,713	53,818	48,895	90.9%
BUILDINGS & PLANT	136,341	111,666	24,675	22.1%
POLICE	1,701,310	1,533,134	168,176	11.0%
FIRE	50,144	52,688	(2,544)	-4.8%
PLANNING & ZONING	318,921	240,029	78,892	32.9%
EMERGENCY MANAGEMENT	5,349	3,615	1,733	47.9%
PUBLIC WORKS: Highway, Roads & Streets	1,217,375	1,049,962	167,412	15.9%
TRAFFIC CONTROL	10,167	14,810	(4,643)	-31.4%
STORM SEWERS	961	12,773	(11,812)	-92.5%
REPAIRS/MAINT OF TOOLS & MACHINERY	50,457	53,495	(3,038)	-5.7%
REPAIRS/MAINT OF ROADS	360,546	16,788	343,758	2047.6%
STORM WATER MANAGEMENT (MS4)	29,945	1,090	28,856	2648.5%
RECREATION ADMINISTRATION	26,526	53,052	(26,526)	-50.0%
PARTICIPANT RECREATION	18,096	20,927	(2,831)	-13.5%
CONSERVATION OF NATURAL RESOURCES	12,300	12,429	(129)	-1.0%
CONTRIBUTIONS/MISCELLANEOUS	10,258	33,057	(22,799)	-69.0%
INSURANCE	235,043	240,689	(5,646)	-2.3%
INTERFUND OPERATING TRANSFERS	593,688	2,691,544	(2,097,856)	-77.9%
TOTAL EXPENDITURES	\$ 5,483,642	\$ 6,738,834	\$ (1,255,192)	-18.6%