

**Income Statement- Summary by Fund**  
**1/1 - 4/30/2022**

	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
2022 YTD Revenues	1,793,954	195,655	2,949	48,627	632	467,463	542,584	945,157	441,761	5	4,438,788
2022 YTD Expenditures	<u>2,935,651</u>	<u>118,838</u>	<u>158,847</u>	<u>65,932</u>	<u>426</u>	<u>782,173</u>	<u>262,651</u>	<u>471,424</u>	<u>103,413</u>	<u>-</u>	<u>4,899,356</u>
2022 YTD Surplus (Deficit)	<u>(1,141,697)</u>	<u>76,817</u>	<u>(155,898)</u>	<u>(17,305)</u>	<u>206</u>	<u>(314,711)</u>	<u>279,933</u>	<u>473,732</u>	<u>338,349</u>	<u>5</u>	<u>(460,568)</u>
2021 YTD Surplus (Deficit)	<u>(1,106,026)</u>	<u>(26,414)</u>	<u>(183,942)</u>	<u>58,021</u>	<u>267</u>	<u>138,013</u>	<u>287,694</u>	<u>416,712</u>	<u>383,553</u>	<u>25</u>	<u>(32,094)</u>
Variance over Prior YTD	(35,671)	103,231	28,044	(75,326)	(62)	(452,724)	(7,761)	57,020	(45,204)	(20)	(428,474)

GENERAL FUND SUMMARY	2022 BOARD APPROVED BUDGET	1/1 - 4/30/2022 ACTUAL	% OF ANNUAL BUDGET
<b>REVENUES:</b>			
<b>OPERATING:</b>			
TAXES	\$ 7,458,904	\$ 1,395,415	18.7%
PERMITS, FEES & INTEREST	874,853	206,894	23.6%
OTHER OPERATING REVENUE	1,328,000	22,674	1.7%
TRANSFERS FROM OTHER FUNDS	561,150	67	0.0%
FROM PRIOR-YEAR RESERVES	600,000	-	0.0%
<b>TOTAL OPERATING REVENUE</b>	<b>\$ 10,822,907</b>	<b>\$ 1,625,051</b>	<b>15.0%</b>
<b>NON-OPERATING:</b>			
DEVELOPMENT GRANTS & CONTRIBUTIONS	155,000	150,000	96.8%
PRIOR YEAR EXPENSE REFUNDS	100,000	18,903	18.9%
<b>TOTAL NON-OPERATING REVENUE</b>	<b>\$ 255,000</b>	<b>\$ 168,903</b>	<b>66.2%</b>
<b>TOTAL REVENUES</b>	<b>\$ 11,077,907</b>	<b>\$ 1,793,954</b>	<b>16.2%</b>
<b>EXPENDITURES:</b>			
<b>OPERATING:</b>			
(A) GENERAL GOVERNMENT	\$ 1,439,832	\$ 473,041	32.9%
(B) PUBLIC SAFETY	4,265,533	1,242,025	29.1%
(D) PUBLIC WORKS	2,894,472	778,957	26.9%
(E) RECREATION	135,086	17,965	13.3%
(F) COMMUNITY DEVELOPMENT	12,800	9,250	72.3%
(G) CONTRIBUTIONS & MISCELLANEOUS	23,600	21,927	92.9%
(H) INSURANCE & BENEFITS	189,600	196,830	103.8%
(I) TRANSFERS TO OTHER FUNDS	2,116,984	195,655	9.2%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 11,077,907</b>	<b>\$ 2,935,651</b>	<b>26.5%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 11,077,907</b>	<b>\$ 2,935,651</b>	<b>26.5%</b>
<b>SURPLUS (DEFICIT)</b>	<b>\$ -</b>	<b>\$ (1,141,697)</b>	

GENERAL FUND SUMMARY	1/1 - 4/30/2022 ACTUAL	1/1 - 4/30/2021 ACTUAL	Increase (Decrease) Over Prior YTD	% Change over Prior YTD
<b>REVENUES:</b>				
<b>OPERATING:</b>				
TAXES	\$ 1,395,415	\$ 1,035,467	\$ 359,948	34.8%
PERMITS, FEES & INTEREST	206,894	225,995	(19,101)	-8.5%
OTHER OPERATING REVENUE	22,674	4,643	18,032	388.4%
TRANSFERS FROM OTHER FUNDS	67	-	67	0.0%
FROM PRIOR-YEAR RESERVES	-	-	-	0.0%
<b>TOTAL OPERATING REVENUE</b>	<b>\$ 1,625,051</b>	<b>\$ 1,266,105</b>	<b>\$ 358,946</b>	<b>28.4%</b>
<b>NON-OPERATING:</b>				
DEVELOPMENT GRANTS & CONTRIBUTIONS	150,000	-	150,000	0.0%
PRIOR YEAR EXPENSE REFUNDS	18,903	-	18,903	0.0%
<b>TOTAL NON-OPERATING REVENUE</b>	<b>\$ 168,903</b>	<b>\$ -</b>	<b>\$ 168,903</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>	<b>\$ 1,793,954</b>	<b>\$ 1,266,105</b>	<b>\$ 527,849</b>	<b>41.7%</b>
<b>EXPENDITURES:</b>				
<b>OPERATING:</b>				
(A) GENERAL GOVERNMENT	\$ 473,041	\$ 398,465	\$ 74,576	18.7%
(B) PUBLIC SAFETY	1,242,025	1,013,698	228,328	22.5%
(D) PUBLIC WORKS	778,957	706,666	72,291	10.2%
(E) RECREATION	17,965	17,589	376	2.1%
(F) COMMUNITY DEVELOPMENT	9,250	413	8,837	2138.0%
(G) CONTRIBUTIONS & MISCELLANEOUS	21,927	2,595	19,332	745.0%
(H) INSURANCE & BENEFITS	196,830	186,190	10,640	5.7%
(I) TRANSFERS TO OTHER FUNDS	195,655	46,514	149,142	320.6%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 2,935,651</b>	<b>\$ 2,372,131</b>	<b>\$ 563,520</b>	<b>23.8%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,935,651</b>	<b>\$ 2,372,131</b>	<b>\$ 563,520</b>	<b>23.8%</b>
<b>SURPLUS (DEFICIT)</b>	<b>\$ (1,141,697)</b>	<b>\$ (1,106,026)</b>	<b>\$ (35,671)</b>	<b>3.2%</b>

## GENERAL FUND- REVENUES

REVENUE DESCRIPTION	2022 BOARD APPROVED BUDGET	1/1 - 4/30/2022 ACTUAL	% OF BUDGET REC'D
PROPERTY TAXES	\$ 3,331,000	\$ 21,328	0.6%
LOCAL ENABLING TAXES	3,670,000	1,373,259	37.4%
STATE-SHARED REVENUE	457,904	828	0.2%
<b>Total Tax Revenue</b>	<b>\$ 7,458,904</b>	<b>\$ 1,395,415</b>	<b>18.7%</b>
BUS LICENSES & PERMITS	232,000	22,820	9.8%
NON-BUS LICENSES & PERMITS	6,050	8,220	135.9%
FINES	64,000	10,991	17.2%
INTEREST	12,500	877	7.0%
RENTS & ROYALTIES	47,303	22,318	47.2%
SERVICE FEES	167,200	45,687	27.3%
REVIEW FEES	160,300	34,961	21.8%
PUBLIC SAFETY FEES	181,500	58,895	32.4%
RECREATIONAL USER FEES	4,000	2,125	53.1%
<b>Total Permits, Fees &amp; Interest Revenue</b>	<b>\$ 874,853</b>	<b>\$ 206,894</b>	<b>23.6%</b>
FEDERAL GRANTS	1,000	-	0.0%
STATE GRANTS	1,260,942	-	0.0%
SNOW REMOVAL	2,158	-	0.0%
SANITATION FEES	1,000	1,265	126.5%
MEMBERSHIP FEES	23,000	-	0.0%
MISCELLANEOUS REVENUE	9,900	2,310	23.3%
ASSET DISPOSAL	30,000	19,100	0.0%
<b>Total Other Operating Income</b>	<b>\$ 1,328,000</b>	<b>\$ 22,674</b>	<b>1.7%</b>
INTERFUND TRANSFERS	561,150	67	0.0%
<b>Total Interfund Transfer Revenue</b>	<b>\$ 561,150</b>	<b>\$ 67</b>	<b>0.0%</b>
PRIOR YEAR RESERVES	600,000	-	0.0%
<b>Total Prior Year Reserves</b>	<b>\$ 600,000</b>	<b>\$ -</b>	<b>0.0%</b>
CONTRIBUTIONS	155,000	150,000	96.8%
<b>Total Grants &amp; Contribution Revenue</b>	<b>\$ 155,000</b>	<b>\$ 150,000</b>	<b>96.8%</b>
PRIOR YEAR EXPENSE REFUND	100,000	18,903	18.9%
<b>Total Prior Year Expense Refund</b>	<b>\$ 100,000</b>	<b>\$ 18,903</b>	<b>18.9%</b>
<b>Total General Fund Revenues</b>	<b>\$ 11,077,907</b>	<b>\$ 1,793,954</b>	<b>16.2%</b>

## GENERAL FUND- REVENUES

REVENUE DESCRIPTION	1/1 - 4/30/2022 ACTUAL	1/1 - 4/30/2021 ACTUAL	Increase (Decrease) Over Prior YTD	% Change over Prior YTD
PROPERTY TAXES	\$ 21,328	\$ 8,016	\$ 13,312	166.1%
LOCAL ENABLING TAXES	1,373,259	1,026,770	346,489	33.7%
STATE-SHARED REVENUE	828	681	147	0.0%
<b>Total Tax Revenue</b>	<b>\$ 1,395,415</b>	<b>\$ 1,035,467</b>	<b>\$ 359,948</b>	<b>34.8%</b>
BUS LICENSES & PERMITS	22,820	33,381	(10,561)	0.0%
NON-BUS LICENSES & PERMITS	8,220	1,135	7,085	624.2%
FINES	10,991	16,896	(5,905)	-34.9%
INTEREST	877	660	216	32.8%
RENTS & ROYALTIES	22,318	25,754	(3,436)	-13.3%
SERVICE FEES	45,687	41,579	4,108	9.9%
REVIEW FEES	34,961	41,552	(6,591)	-15.9%
PUBLIC SAFETY FEES	58,895	63,912	(5,017)	-7.8%
RECREATIONAL USER FEES	2,125	1,125	1,000	88.9%
<b>Total Permits, Fees &amp; Interest Revenue</b>	<b>\$ 206,894</b>	<b>\$ 225,995</b>	<b>\$ (19,101)</b>	<b>-8.5%</b>
FEDERAL GRANTS	-	-	-	0.0%
STATE GRANTS	-	-	-	0.0%
SNOW REMOVAL	-	-	-	0.0%
SANITATION FEES	1,265	540	725	0.0%
MEMBERSHIP FEES	-	55	(55)	-100.0%
MISCELLANEOUS REVENUE	2,310	4,047	(1,738)	-42.9%
ASSET DISPOSAL	19,100	-	19,100	0.0%
<b>Total Other Operating Income</b>	<b>\$ 22,674</b>	<b>\$ 4,643</b>	<b>\$ 18,032</b>	<b>388.4%</b>
INTERFUND TRANSFERS	67	-	67	0.0%
<b>Total Interfund Transfer Revenue</b>	<b>\$ 67</b>	<b>\$ -</b>	<b>\$ 67</b>	<b>0.0%</b>
PRIOR YEAR RESERVES	-	-	-	0.0%
<b>Total Prior Year Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
CONTRIBUTIONS	150,000	-	150,000	0.0%
<b>Total Grants &amp; Contribution Revenue</b>	<b>\$ 150,000</b>	<b>\$ -</b>	<b>\$ 150,000</b>	<b>0.0%</b>
PRIOR YEAR EXPENSE REFUND	18,903	-	18,903	0.0%
<b>Total Prior Year Expense Refund</b>	<b>\$ 18,903</b>	<b>\$ -</b>	<b>\$ 18,903</b>	<b>0.0%</b>
<b>Total General Fund Revenues</b>	<b>\$ 1,793,954</b>	<b>\$ 1,266,105</b>	<b>\$ 527,849</b>	<b>41.7%</b>

## GENERAL FUND EXPENDITURES

EXPENDITURE CATEGORY	2022 BOARD APPROVED BUDGET	1/1 - 4/30/2022 ACTUAL	% OF ANNUAL BUDGET SPENT
LEGISLATIVE	\$ 19,095	\$ 9,535	49.9%
EXECUTIVE	354,894	103,759	29.2%
FINANCIAL ADMINISTRATION	324,470	90,382	27.9%
TAX COLLECTION	62,295	17,689	28.4%
LEGAL SERVICES	120,500	34,727	28.8%
PERSONNEL ADMIN	13,000	5,431	41.8%
INFORMATION TECHNOLOGY	230,933	96,881	42.0%
ENGINEERING SERVICES	120,000	46,313	38.6%
BUILDINGS & PLANT	194,645	68,324	35.1%
POLICE	3,572,986	1,059,931	29.7%
FIRE	220,140	35,606	16.2%
CODE ENFORCEMENT	-	-	
PLANNING & ZONING	465,407	145,155	31.2%
EMERGENCY MANAGEMENT	7,000	1,333	19.0%
PUBLIC WORKS: Highway, Roads & Streets	2,438,672	714,921	29.3%
TRAFFIC CONTROL	39,000	15,326	39.3%
STORM SEWERS	91,800	4,129	4.5%
REPAIRS/MAINT OF TOOLS & MACHINERY	85,000	40,615	47.8%
REPAIRS/MAINT OF ROADS	240,000	3,965	1.7%
RECREATION ADMINISTRATION	81,500	10,756	13.2%
PARTICIPANT RECREATION	53,586	7,208	13.5%
CONSERVATION OF NATURAL RESOURCES	12,800	9,250	72.3%
CONTRIBUTIONS/MISCELLANEOUS	23,600	21,927	92.9%
INSURANCE	189,600	196,830	103.8%
EMPLOYEE BENEFITS	-	-	
TRANSFER TO RESERVES	337,984	-	0.0%
INTERFUND OPERATING TRANSFERS (CAPITAL)	1,779,000	195,655	11.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 11,077,907</b>	<b>\$ 2,935,651</b>	<b>26.5%</b>

## GENERAL FUND EXPENDITURES

EXPENDITURE CATEGORY	1/1 - 4/30/2022 ACTUAL	1/1 - 4/30/2021 ACTUAL	Increase (Decrease) Over Prior YTD	% Change over Prior YTD
LEGISLATIVE	\$ 9,535	\$ 8,213	\$ 1,322	16.1%
EXECUTIVE	103,759	133,646	(29,887)	-22.4%
FINANCIAL ADMINISTRATION	90,382	78,698	11,685	14.8%
TAX COLLECTION	17,689	16,723	966	5.8%
LEGAL SERVICES	34,727	39,085	(4,357)	-11.1%
PERSONNEL ADMIN	5,431	12,971	(7,540)	-58.1%
INFORMATION TECHNOLOGY	96,881	18,222	78,658	431.7%
ENGINEERING SERVICES	46,313	17,418	28,894	165.9%
BUILDINGS & PLANT	68,324	73,489	(5,165)	-7.0%
POLICE	1,059,931	888,881	171,050	19.2%
FIRE	35,606	35,361	245	0.7%
CODE ENFORCEMENT	-	23,678	(23,678)	-100.0%
PLANNING & ZONING	145,155	61,608	83,546	135.6%
EMERGENCY MANAGEMENT	1,333	4,169	(2,836)	-68.0%
PUBLIC WORKS: Highway, Roads & Streets	714,921	646,577	68,345	10.6%
TRAFFIC CONTROL	15,326	157	15,169	9649.3%
STORM SEWERS	4,129	7,318	(3,189)	-43.6%
REPAIRS/MAINT OF TOOLS & MACHINERY	40,615	49,647	(9,031)	-18.2%
REPAIRS/MAINT OF ROADS	3,965	2,968	997	33.6%
RECREATION ADMINISTRATION	10,756	11,585	(829)	-7.2%
PARTICIPANT RECREATION	7,208	6,004	1,204	20.1%
CONSERVATION OF NATURAL RESOURCES	9,250	413	8,837	2138.0%
CONTRIBUTIONS/MISCELLANEOUS	21,927	2,595	19,332	745.0%
INSURANCE	196,830	186,190	10,640	5.7%
EMPLOYEE BENEFITS	-	-	-	
TRANSFER TO RESERVES	-	-	-	
INTERFUND OPERATING TRANSFERS (CAPITAL)	195,655	46,514	149,142	320.6%
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,935,651</b>	<b>\$ 2,372,131</b>	<b>\$ 563,520</b>	<b>23.8%</b>