

Income Statement- Summary by Fund
1/1 - 8/31/2022

	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
2022 YTD Revenues	7,530,665	969,875	363,130	65,932	75,172	1,785,585	1,137,517	1,438,653	17,123	441,792	7	13,825,451
2022 YTD Expenditures	<u>6,772,873</u>	<u>990,493</u>	<u>244,403</u>	<u>65,932</u>	<u>43,527</u>	<u>2,160,238</u>	<u>1,066,685</u>	<u>1,250,505</u>	<u>17,123</u>	<u>254,967</u>	<u>-</u>	<u>12,866,746</u>
2022 YTD Surplus (Deficit)	<u>757,792</u>	<u>(20,618)</u>	<u>118,727</u>	<u>-</u>	<u>31,645</u>	<u>(374,653)</u>	<u>70,832</u>	<u>188,148</u>	<u>-</u>	<u>186,825</u>	<u>7</u>	<u>958,705</u>
2021 YTD Surplus (Deficit)	<u>744,921</u>	<u>(29,914)</u>	<u>162,789</u>	<u>58,021</u>	<u>32,401</u>	<u>307,680</u>	<u>44,985</u>	<u>294,271</u>	<u>-</u>	<u>310,665</u>	<u>31</u>	<u>1,925,850</u>
Variance over Prior YTD	12,871	9,296	(44,062)	(58,021)	(756)	(682,333)	25,847	(106,122)	-	(123,840)	(24)	(967,144)

GENERAL FUND SUMMARY	2022 BOARD APPROVED BUDGET	1/1 - 8/31/2022 ACTUAL	% OF ANNUAL BUDGET
REVENUES:			
OPERATING:			
TAXES	\$ 7,458,904	\$ 6,403,084	85.8%
PERMITS, FEES & INTEREST	874,853	509,022	58.2%
OTHER OPERATING REVENUE	1,328,000	108,474	8.2%
TRANSFERS FROM OTHER FUNDS	561,150	(6,633)	-1.2%
FROM PRIOR-YEAR RESERVES	600,000	170,032	28.3%
TOTAL OPERATING REVENUE	\$ 10,822,907	\$ 7,183,979	66.4%
NON-OPERATING:			
DEVELOPMENT GRANTS & CONTRIBUTIONS	155,000	150,000	96.8%
PRIOR YEAR EXPENSE REFUNDS	100,000	196,686	196.7%
TOTAL NON-OPERATING REVENUE	\$ 255,000	\$ 346,686	136.0%
TOTAL REVENUES	\$ 11,077,907	\$ 7,530,665	68.0%
EXPENDITURES:			
OPERATING:			
(A) GENERAL GOVERNMENT	\$ 1,439,832	\$ 1,127,686	78.3%
(B) PUBLIC SAFETY	4,265,533	2,478,352	58.1%
(D) PUBLIC WORKS	2,894,472	1,867,417	64.5%
(E) RECREATION	135,086	82,366	61.0%
(F) COMMUNITY DEVELOPMENT	12,800	11,650	91.0%
(G) CONTRIBUTIONS & MISCELLANEOUS	23,600	32,525	137.8%
(H) INSURANCE & BENEFITS	189,600	203,003	107.1%
(I) TRANSFERS TO OTHER FUNDS	2,116,984	969,875	45.8%
TOTAL OPERATING EXPENDITURES	\$ 11,077,907	\$ 6,772,873	61.1%
TOTAL EXPENDITURES	\$ 11,077,907	\$ 6,772,873	61.1%
SURPLUS (DEFICIT)	\$ -	\$ 757,792	

GENERAL FUND SUMMARY	1/1 - 8/31/2022 ACTUAL	1/1 - 8/31/2021 ACTUAL	Increase (Decrease) Over Prior YTD	% Change over Prior YTD
REVENUES:				
OPERATING:				
TAXES	\$ 6,403,084	\$ 5,305,320	\$ 1,097,764	20.7%
PERMITS, FEES & INTEREST	509,022	475,831	33,191	7.0%
OTHER OPERATING REVENUE	108,474	115,993	(7,520)	-6.5%
TRANSFERS FROM OTHER FUNDS	(6,633)	1,101	(7,733)	
FROM PRIOR-YEAR RESERVES	170,032	-	170,032	0.0%
TOTAL OPERATING REVENUE	\$ 7,183,979	\$ 5,898,246	\$ 1,285,734	21.8%
NON-OPERATING:				
DEVELOPMENT GRANTS & CONTRIBUTIONS	150,000	150,050	(50)	
PRIOR YEAR EXPENSE REFUNDS	196,686	232,603	(35,916)	-15.4%
TOTAL NON-OPERATING REVENUE	\$ 346,686	\$ 382,653	\$ (35,966)	0.0%
TOTAL REVENUES	\$ 7,530,665	\$ 6,280,898	\$ 1,249,767	19.9%
EXPENDITURES:				
OPERATING:				
(A) GENERAL GOVERNMENT	\$ 1,127,686	\$ 1,020,474	\$ 107,212	10.5%
(B) PUBLIC SAFETY	2,478,352	2,232,073	246,280	11.0%
(D) PUBLIC WORKS	1,867,417	1,787,207	80,210	4.5%
(E) RECREATION	82,366	51,528	30,838	59.8%
(F) COMMUNITY DEVELOPMENT	11,650	577	11,073	1919.3%
(G) CONTRIBUTIONS & MISCELLANEOUS	32,525	14,239	18,286	128.4%
(H) INSURANCE & BENEFITS	203,003	186,190	16,812	9.0%
(I) TRANSFERS TO OTHER FUNDS	969,875	243,689	726,186	298.0%
TOTAL OPERATING EXPENDITURES	\$ 6,772,873	\$ 5,535,977	\$ 1,236,896	22.3%
TOTAL EXPENDITURES	\$ 6,772,873	\$ 5,535,977	\$ 1,236,896	22.3%
SURPLUS (DEFICIT)	\$ 757,792	\$ 744,921	\$ 12,871	1.7%

GENERAL FUND- REVENUES

REVENUE DESCRIPTION	2022 BOARD APPROVED BUDGET	1/1 - 8/31/2022 ACTUAL	% OF BUDGET REC'D
PROPERTY TAXES	\$ 3,331,000	\$ 3,211,455	96.4%
LOCAL ENABLING TAXES	3,670,000	3,190,801	86.9%
STATE-SHARED REVENUE	457,904	828	0.2%
Total Tax Revenue	\$ 7,458,904	\$ 6,403,084	85.8%
BUS LICENSES & PERMITS	232,000	114,109	49.2%
NON-BUS LICENSES & PERMITS	6,050	11,250	186.0%
FINES	64,000	28,378	44.3%
INTEREST	12,500	1,431	11.4%
RENTS & ROYALTIES	47,303	36,214	76.6%
SERVICE FEES	167,200	89,154	53.3%
REVIEW FEES	160,300	111,432	69.5%
PUBLIC SAFETY FEES	181,500	112,081	61.8%
RECREATIONAL USER FEES	4,000	4,975	124.4%
Total Permits, Fees & Interest Revenue	\$ 874,853	\$ 509,022	58.2%
FEDERAL GRANTS	1,000	-	0.0%
STATE GRANTS	1,260,942	44,141	3.5%
SNOW REMOVAL	2,158	-	0.0%
SANITATION FEES	1,000	3,122	312.2%
MEMBERSHIP FEES	23,000	12,375	53.8%
MISCELLANEOUS REVENUE	9,900	5,031	50.8%
ASSET DISPOSAL	30,000	43,805	146.0%
Total Other Operating Income	\$ 1,328,000	\$ 108,474	8.2%
INTERFUND TRANSFERS	561,150	(6,633)	-1.2%
Total Interfund Transfer Revenue	\$ 561,150	\$ (6,633)	-1.2%
PRIOR YEAR RESERVES	600,000	170,032	28.3%
Total Prior Year Reserves	\$ 600,000	\$ 170,032	0.0%
CONTRIBUTIONS	155,000	150,000	96.8%
Total Grants & Contribution Revenue	\$ 155,000	\$ 150,000	96.8%
PRIOR YEAR EXPENSE REFUND	100,000	196,686	196.7%
Total Prior Year Expense Refund	\$ 100,000	\$ 196,686	196.7%
Total General Fund Revenues	\$ 11,077,907	\$ 7,530,665	68.0%

GENERAL FUND- REVENUES

REVENUE DESCRIPTION	1/1 - 8/31/2022 ACTUAL	1/1 - 8/31/2021 ACTUAL	Increase (Decrease) Over Prior YTD	% Change over Prior YTD
PROPERTY TAXES	\$ 3,211,455	\$ 2,601,728	\$ 609,727	23.4%
LOCAL ENABLING TAXES	3,190,801	2,702,911	487,890	18.1%
STATE-SHARED REVENUE	828	681	147	21.6%
Total Tax Revenue	\$ 6,403,084	\$ 5,305,320	\$ 1,097,764	20.7%
BUS LICENSES & PERMITS	114,109	116,172	(2,064)	-1.8%
NON-BUS LICENSES & PERMITS	11,250	8,060	3,190	39.6%
FINES	28,378	36,962	(8,584)	-23.2%
INTEREST	1,431	2,570	(1,139)	-44.3%
RENTS & ROYALTIES	36,214	50,076	(13,862)	-27.7%
SERVICE FEES	89,154	84,295	4,858	5.8%
REVIEW FEES	111,432	79,837	31,594	39.6%
PUBLIC SAFETY FEES	112,081	92,883	19,197	20.7%
RECREATIONAL USER FEES	4,975	4,975	-	0.0%
Total Permits, Fees & Interest Revenue	\$ 509,022	\$ 475,831	\$ 33,191	7.0%
FEDERAL GRANTS	-	-	-	0.0%
STATE GRANTS	44,141	35,087	9,055	25.8%
SNOW REMOVAL	-	-	-	0.0%
SANITATION FEES	3,122	1,982	1,140	57.6%
MEMBERSHIP FEES	12,375	22,560	(10,185)	-45.1%
MISCELLANEOUS REVENUE	5,031	28,365	(23,335)	-82.3%
ASSET DISPOSAL	43,805	28,000	15,805	0.0%
Total Other Operating Income	\$ 108,474	\$ 115,993	\$ (7,520)	-6.5%
INTERFUND TRANSFERS	(6,633)	1,101	(7,733)	-702.6%
Total Interfund Transfer Revenue	\$ (6,633)	\$ 1,101	\$ (7,733)	-702.6%
PRIOR YEAR RESERVES	170,032	-	170,032	0.0%
Total Prior Year Reserves	\$ 170,032	\$ -	\$ 170,032	0.0%
CONTRIBUTIONS	150,000	150,050	(50)	0.0%
Total Grants & Contribution Revenue	\$ 150,000	\$ 150,050	\$ (50)	0.0%
PRIOR YEAR EXPENSE REFUND	196,686	232,603	(35,916)	-15.4%
Total Prior Year Expense Refund	\$ 196,686	\$ 232,603	\$ (35,916)	-15.4%
Total General Fund Revenues	\$ 7,530,665	\$ 6,280,898	\$ 1,249,767	19.9%

GENERAL FUND EXPENDITURES

EXPENDITURE CATEGORY	2022 BOARD APPROVED BUDGET	1/1 - 8/31/2022 ACTUAL	% OF ANNUAL BUDGET SPENT
LEGISLATIVE	\$ 19,095	\$ 15,909	83.3%
EXECUTIVE	354,894	278,399	78.4%
FINANCIAL ADMINISTRATION	324,470	231,572	71.4%
TAX COLLECTION	62,295	49,170	78.9%
LEGAL SERVICES	120,500	118,879	98.7%
PERSONNEL ADMIN	13,000	18,522	142.5%
INFORMATION TECHNOLOGY	230,933	147,767	64.0%
ENGINEERING SERVICES	120,000	106,619	88.8%
BUILDINGS & PLANT	194,645	160,850	82.6%
POLICE	3,572,986	2,063,393	57.7%
FIRE	220,140	71,673	32.6%
CODE ENFORCEMENT	-	(1,125)	
PLANNING & ZONING	465,407	337,295	72.5%
EMERGENCY MANAGEMENT	7,000	7,117	101.7%
PUBLIC WORKS: Highway, Roads & Streets	2,438,672	1,635,057	67.0%
TRAFFIC CONTROL	39,000	22,302	57.2%
STORM SEWERS	91,800	27,705	30.2%
REPAIRS/MAINT OF TOOLS & MACHINERY	85,000	91,926	108.1%
REPAIRS/MAINT OF ROADS	240,000	90,428	37.7%
RECREATION ADMINISTRATION	81,500	42,003	51.5%
PARTICIPANT RECREATION	53,586	40,362	75.3%
CONSERVATION OF NATURAL RESOURCES	12,800	11,650	91.0%
CONTRIBUTIONS/MISCELLANEOUS	23,600	32,525	137.8%
INSURANCE	189,600	203,003	107.1%
EMPLOYEE BENEFITS	-	-	0.0%
TRANSFER TO RESERVES	337,984	-	0.0%
INTERFUND OPERATING TRANSFERS (CAPITAL)	1,779,000	969,875	54.5%
TOTAL EXPENDITURES	\$ 11,077,907	\$ 6,772,873	61.1%

GENERAL FUND EXPENDITURES

EXPENDITURE CATEGORY	1/1 - 8/31/2022 ACTUAL	1/1 - 8/31/2021 ACTUAL	Increase (Decrease) Over Prior YTD	% Change over Prior YTD
LEGISLATIVE	\$ 15,909	\$ 13,807	\$ 2,102	15.2%
EXECUTIVE	278,399	370,256	(91,857)	-24.8%
FINANCIAL ADMINISTRATION	231,572	231,343	229	0.1%
TAX COLLECTION	49,170	44,163	5,006	11.3%
LEGAL SERVICES	118,879	92,654	26,224	28.3%
PERSONNEL ADMIN	18,522	18,180	341	1.9%
INFORMATION TECHNOLOGY	147,767	29,297	118,470	404.4%
ENGINEERING SERVICES	106,619	68,974	37,645	54.6%
BUILDINGS & PLANT	160,850	151,800	9,050	6.0%
POLICE	2,063,393	1,957,597	105,797	5.4%
FIRE	71,673	78,264	(6,592)	-8.4%
CODE ENFORCEMENT	(1,125)	61,445	(62,570)	-101.8%
PLANNING & ZONING	337,295	128,149	209,146	163.2%
EMERGENCY MANAGEMENT	7,117	6,618	499	7.5%
PUBLIC WORKS: Highway, Roads & Streets	1,635,057	1,626,076	8,981	0.6%
TRAFFIC CONTROL	22,302	9,680	12,622	130.4%
STORM SEWERS	27,705	9,197	18,508	201.2%
REPAIRS/MAINT OF TOOLS & MACHINERY	91,926	70,575	21,351	30.3%
REPAIRS/MAINT OF ROADS	90,428	71,680	18,748	26.2%
RECREATION ADMINISTRATION	42,003	29,337	12,667	43.2%
PARTICIPANT RECREATION	40,362	22,191	18,171	81.9%
CONSERVATION OF NATURAL RESOURCES	11,650	577	11,073	1919.3%
CONTRIBUTIONS/MISCELLANEOUS	32,525	14,239	18,286	128.4%
INSURANCE	203,003	186,190	16,812	9.0%
EMPLOYEE BENEFITS	-	-	-	0.0%
TRANSFER TO RESERVES	-	-	-	0.0%
INTERFUND OPERATING TRANSFERS (CAPITAL)	969,875	243,689	726,186	298.0%
TOTAL EXPENDITURES	\$ 6,772,873	\$ 5,535,977	\$ 1,236,896	22.3%