

Income Statement - Summary by Fund
1/1 - 12/31/2022

	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	11,820,332	1,847,300	381,375	65,932	78,632	2,870,322	2,118,528	1,920,109	17,123	442,330	77	21,562,060
2022 YTD Expenditures	<u>11,306,402</u>	<u>1,838,341</u>	<u>300,943</u>	<u>65,932</u>	<u>86,527</u>	<u>3,483,965</u>	<u>2,021,737</u>	<u>1,944,251</u>	<u>17,123</u>	<u>657,282</u>	<u>-</u>	<u>21,722,503</u>
2022 YTD Surplus (Deficit)	<u>513,930</u>	<u>8,959</u>	<u>80,432</u>	<u>-</u>	<u>(7,895)</u>	<u>(613,643)</u>	<u>96,791</u>	<u>(24,142)</u>	<u>-</u>	<u>(214,951)</u>	<u>77</u>	<u>(160,443)</u>
2021 YTD Surplus (Deficit)	<u>1,039,398</u>	<u>(49,132)</u>	<u>90,697</u>	<u>58,021</u>	<u>(7,879)</u>	<u>14,251</u>	<u>(133,667)</u>	<u>(68,705)</u>	<u>-</u>	<u>(432,106)</u>	<u>36</u>	<u>510,914</u>
Variance over Prior YTD	(525,468)	58,091	(10,266)	(58,021)	(16)	(627,894)	230,458	44,563	-	217,155	41	(671,357)

GENERAL FUND SUMMARY	2022 BOARD APPROVED BUDGET	1/1 - 12/31/2022 ACTUALS	% OF ANNUAL BUDGET
REVENUES:			
OPERATING:			
TAXES	\$ 7,458,904	\$ 8,298,469	111.3%
PERMITS, FEES & INTEREST	874,853	1,078,280	123.3%
OTHER OPERATING REVENUE	1,328,000	1,051,731	79.2%
TRANSFERS FROM OTHER FUNDS	561,150	386,269	68.8%
FROM PRIOR-YEAR RESERVES	600,000	600,000	100.0%
TOTAL OPERATING REVENUE	\$ 10,822,907	\$ 11,414,750	105.5%
NON-OPERATING:			
DEVELOPMENT GRANTS & CONTRIBUTIONS	155,000	150,000	96.8%
PRIOR YEAR EXPENSE REFUNDS	100,000	255,582	255.6%
TOTAL NON-OPERATING REVENUE	\$ 255,000	\$ 405,582	159.1%
TOTAL REVENUES	\$ 11,077,907	\$ 11,820,332	106.7%
EXPENDITURES:			
OPERATING:			
(A) GENERAL GOVERNMENT	\$ 1,439,832	\$ 1,644,348	114.2%
(B) PUBLIC SAFETY	4,265,533	4,435,903	104.0%
(D) PUBLIC WORKS	2,894,472	2,825,227	97.6%
(E) RECREATION	135,086	105,505	78.1%
(F) COMMUNITY DEVELOPMENT	12,800	11,760	91.9%
(G) CONTRIBUTIONS & MISCELLANEOUS	23,600	38,814	164.5%
(H) INSURANCES & EMPLOYEE BENEFITS	189,600	211,960	111.8%
(I) TRANSFERS TO OTHER FUNDS	2,116,984	2,032,884	96.0%
TOTAL OPERATING EXPENDITURES	\$ 11,077,907	\$ 11,306,402	102.1%
TOTAL EXPENDITURES	\$ 11,077,907	\$ 11,306,402	102.1%
SURPLUS (DEFICIT)	\$ -	\$ 513,930	

GENERAL FUND SUMMARY	1/1 - 12/31/2022 ACTUALS	1/1 - 12/31/2021 ACTUALS	Increase (Decrease) Over Prior YTD	% Change over Prior YTD
REVENUES:				
OPERATING:				
TAXES	\$ 8,298,469	\$ 7,164,370	\$ 1,134,099	15.8%
PERMITS, FEES & INTEREST	1,078,280	963,082	115,198	12.0%
OTHER OPERATING REVENUE	1,051,731	1,051,716	15	0.0%
TRANSFERS FROM OTHER FUNDS	386,269	498,650	(112,380)	-22.5%
FROM PRIOR-YEAR RESERVES	600,000	1,260	598,740	47536.1%
TOTAL OPERATING REVENUE	\$ 11,414,750	\$ 9,679,078	\$ 1,735,673	17.9%
NON-OPERATING:				
DEVELOPMENT GRANTS & CONTRIBUTIONS	150,000	180,112	(30,112)	-16.7%
PRIOR YEAR EXPENSE REFUNDS	255,582	465,339	(209,757)	-45.1%
TOTAL NON-OPERATING REVENUE	\$ 405,582	\$ 645,451	\$ (239,869)	-37.2%
TOTAL REVENUES	\$ 11,820,332	\$ 10,324,529	\$ 1,495,803	14.5%
EXPENDITURES:				
OPERATING:				
(A) GENERAL GOVERNMENT	\$ 1,644,348	\$ 1,467,566	\$ 176,782	12.0%
(B) PUBLIC SAFETY	4,435,903	4,000,988	434,915	10.9%
(D) PUBLIC WORKS	2,825,227	2,673,554	151,674	5.7%
(E) RECREATION	105,505	97,517	7,988	8.2%
(F) COMMUNITY DEVELOPMENT	11,760	620	11,140	1796.8%
(G) CONTRIBUTIONS & MISCELLANEOUS	38,814	19,184	19,630	102.3%
(H) INSURANCES & EMPLOYEE BENEFITS	211,960	193,793	18,167	9.4%
(I) TRANSFERS TO OTHER FUNDS	2,032,884	831,909	1,200,975	144.4%
TOTAL OPERATING EXPENDITURES	\$ 11,306,402	\$ 9,285,131	\$ 2,021,271	21.8%
TOTAL EXPENDITURES	\$ 11,306,402	\$ 9,285,131	\$ 2,021,271	21.8%
SURPLUS (DEFICIT)	\$ 513,930	\$ 1,039,398	\$ (525,468)	-50.6%

GENERAL FUND- REVENUES

REVENUE DESCRIPTION	2022 BOARD APPROVED BUDGET	1/1 - 12/31/2022 ACTUALS	% OF BUDGET REC'D
PROPERTY TAXES	\$ 3,331,000	\$ 3,352,353	100.6%
LOCAL ENABLING TAXES	3,670,000	4,477,123	122.0%
STATE-SHARED REVENUE	457,904	468,993	102.4%
Total Tax Revenue	\$ 7,458,904	\$ 8,298,469	111.3%
BUS LICENSES & PERMITS	232,000	225,081	97.0%
NON-BUS LICENSES & PERMITS	6,050	13,995	231.3%
FINES	64,000	110,662	172.9%
INTEREST	12,500	19,116	152.9%
RENTS & ROYALTIES	47,303	48,002	101.5%
SERVICE FEES	167,200	161,844	96.8%
REVIEW FEES	160,300	285,582	178.2%
PUBLIC SAFETY FEES	181,500	208,498	114.9%
RECREATIONAL USER FEES	4,000	5,500	137.5%
Total Permits, Fees & Interest Revenue	\$ 874,853	\$ 1,078,280	123.3%
FEDERAL GRANTS	1,000	3,033	303.3%
STATE GRANTS	1,260,942	876,613	69.5%
SNOW REMOVAL	2,158	2,621	121.5%
SANITATION FEES	1,000	1,477	147.7%
MEMBERSHIP FEES	23,000	23,130	100.6%
MISCELLANEOUS REVENUE	9,900	9,421	95.2%
ASSET DISPOSAL	30,000	135,437	451.5%
Total Other Operating Income	\$ 1,328,000	\$ 1,051,731	79.2%
INTERFUND TRANSFERS	561,150	386,269	68.8%
Total Interfund Transfer Revenue	\$ 561,150	\$ 386,269	68.8%
PRIOR YEAR RESERVES	600,000	600,000	100.0%
Total Prior Year Reserves	\$ 600,000	\$ 600,000	100.0%
CONTRIBUTIONS	155,000	150,000	96.8%
Total Grants & Contribution Revenue	\$ 155,000	\$ 150,000	96.8%
PRIOR YEAR EXPENSE REFUND	100,000	255,582	255.6%
Total Prior Year Expense Refund	\$ 100,000	\$ 255,582	255.6%
Total General Fund Revenues	\$ 11,077,907	\$ 11,820,332	106.7%

GENERAL FUND- REVENUES

REVENUE DESCRIPTION	1/1 - 12/31/2022 ACTUALS	1/1 - 12/31/2021 ACTUALS	Increase (Decrease) Over Prior YTD	% Change over Prior YTD
PROPERTY TAXES	\$ 3,352,353	\$ 2,695,048	\$ 657,305	24.4%
LOCAL ENABLING TAXES	4,477,123	4,027,522	449,601	11.2%
STATE-SHARED REVENUE	468,993	441,800	27,193	6.2%
Total Tax Revenue	\$ 8,298,469	\$ 7,164,370	\$ 1,134,099	15.8%
BUS LICENSES & PERMITS	225,081	230,151	(5,070)	-2.2%
NON-BUS LICENSES & PERMITS	13,995	10,870	3,125	28.7%
FINES	110,662	57,381	53,281	92.9%
INTEREST	19,116	20,314	(1,199)	-5.9%
RENTS & ROYALTIES	48,002	68,865	(20,862)	-30.3%
SERVICE FEES	161,844	194,393	(32,548)	-16.7%
REVIEW FEES	285,582	217,492	68,090	31.3%
PUBLIC SAFETY FEES	208,498	158,292	50,206	31.7%
RECREATIONAL USER FEES	5,500	5,325	175	3.3%
Total Permits, Fees & Interest Revenue	\$ 1,078,280	\$ 963,082	\$ 115,198	12.0%
FEDERAL GRANTS	3,033	(711)	3,743	-526.8%
STATE GRANTS	876,613	912,786	(36,173)	-4.0%
SNOW REMOVAL	2,621	2,570	51	2.0%
SANITATION FEES	1,477	855	622	72.8%
MEMBERSHIP FEES	23,130	23,325	(195)	-0.8%
MISCELLANEOUS REVENUE	9,421	35,890	(26,469)	-73.8%
ASSET DISPOSAL	135,437	77,001	58,436	75.9%
Total Other Operating Income	\$ 1,051,731	\$ 1,051,716	\$ 15	0.0%
INTERFUND TRANSFERS	386,269	498,650	(112,380)	-22.5%
Total Interfund Transfer Revenue	\$ 386,269	\$ 498,650	\$ (112,380)	-22.5%
PRIOR YEAR RESERVES	600,000	1,260	598,740	47536.1%
Total Prior Year Reserves	\$ 600,000	\$ 1,260	\$ 598,740	47536.1%
CONTRIBUTIONS	150,000	180,112	(30,112)	-16.7%
Total Grants & Contribution Revenue	\$ 150,000	\$ 180,112	\$ (30,112)	-16.7%
PRIOR YEAR EXPENSE REFUND	255,582	465,339	(209,757)	-45.1%
Total Prior Year Expense Refund	\$ 255,582	\$ 465,339	\$ (209,757)	-45.1%
Total General Fund Revenues	\$ 11,820,332	\$ 10,324,529	\$ 1,495,803	14.5%

GENERAL FUND EXPENDITURES

EXPENDITURE CATEGORY	2022 BOARD APPROVED BUDGET	1/1 - 12/31/2022 ACTUALS	% OF ANNUAL BUDGET SPENT
LEGISLATIVE	\$ 19,095	\$ 23,066	120.8%
EXECUTIVE	354,894	377,900	106.5%
FINANCIAL ADMINISTRATION	324,470	324,358	100.0%
TAX COLLECTION	62,295	67,165	107.8%
LEGAL SERVICES	120,500	162,874	135.2%
PERSONNEL ADMIN	13,000	32,205	247.7%
INFORMATION TECHNOLOGY	230,933	210,771	91.3%
ENGINEERING SERVICES	120,000	200,550	167.1%
BUILDINGS & PLANT	194,645	245,459	126.1%
POLICE	3,572,986	3,606,625	100.9%
FIRE	220,140	233,336	106.0%
CODE ENFORCEMENT	-	(1,463)	
PLANNING & ZONING	465,407	588,092	126.4%
EMERGENCY MANAGEMENT	7,000	9,313	133.0%
PUBLIC WORKS: Highway, Roads & Streets	2,438,672	2,374,629	97.4%
TRAFFIC CONTROL	39,000	28,665	73.5%
STORM SEWERS	91,800	34,036	37.1%
REPAIRS/MAINT OF TOOLS & MACHINERY	85,000	106,786	125.6%
REPAIRS/MAINT OF ROADS	240,000	281,110	117.1%
RECREATION ADMINISTRATION	81,500	56,477	69.3%
PARTICIPANT RECREATION	53,586	49,028	91.5%
CONSERVATION OF NATURAL RESOURCES	12,800	11,760	91.9%
CONTRIBUTIONS/MISCELLANEOUS	23,600	38,814	164.5%
INSURANCE	189,600	211,960	111.8%
TRANSFER TO RESERVES	337,984	-	0.0%
INTERFUND OPERATING TRANSFERS (CAPITAL)	1,779,000	2,032,884	114.3%
TOTAL EXPENDITURES	\$ 11,077,907	\$ 11,306,402	102.1%

GENERAL FUND EXPENDITURES

EXPENDITURE CATEGORY	1/1 - 12/31/2022 ACTUALS	1/1 - 12/31/2021 ACTUALS	Increase (Decrease) Over Prior YTD	% Change over Prior YTD
LEGISLATIVE	\$ 23,066	\$ 19,510	\$ 3,556	18.2%
EXECUTIVE	377,900	513,762	(135,862)	-26.4%
FINANCIAL ADMINISTRATION	324,358	320,054	4,305	1.3%
TAX COLLECTION	67,165	63,476	3,690	5.8%
LEGAL SERVICES	162,874	156,701	6,172	3.9%
PERSONNEL ADMIN	32,205	26,206	6,000	22.9%
INFORMATION TECHNOLOGY	210,771	38,507	172,264	447.4%
ENGINEERING SERVICES	200,550	111,922	88,629	79.2%
BUILDINGS & PLANT	245,459	217,430	28,028	12.9%
POLICE	3,606,625	3,485,986	120,639	3.5%
FIRE	233,336	201,976	31,360	15.5%
CODE ENFORCEMENT	(1,463)	96,139	(97,602)	-101.5%
PLANNING & ZONING	588,092	208,937	379,156	181.5%
EMERGENCY MANAGEMENT	9,313	7,951	1,362	17.1%
PUBLIC WORKS: Highway, Roads & Streets	2,374,629	2,319,192	55,437	2.4%
TRAFFIC CONTROL	28,665	19,554	9,112	46.6%
STORM SEWERS	34,036	8,937	25,100	280.9%
REPAIRS/MAINT OF TOOLS & MACHINERY	106,786	92,810	13,976	15.1%
REPAIRS/MAINT OF ROADS	281,110	233,061	48,049	20.6%
RECREATION ADMINISTRATION	56,477	68,262	(11,784)	-17.3%
PARTICIPANT RECREATION	49,028	29,255	19,773	67.6%
CONSERVATION OF NATURAL RESOURCES	11,760	620	11,140	1796.8%
CONTRIBUTIONS/MISCELLANEOUS	38,814	19,184	19,630	102.3%
INSURANCE	211,960	193,793	18,167	9.4%
TRANSFER TO RESERVES	-	-	-	
INTERFUND OPERATING TRANSFERS (CAPITAL)	2,032,884	831,909	1,200,975	144.4%
TOTAL EXPENDITURES	\$ 11,306,402	\$ 9,285,131	\$ 2,021,271	21.8%