

Income Statement- Summary by Fund
1/1 - 2/28/2022

	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	924,003	78,223	1,146	48,627	245	88,049	69,541	473,654	18	2	1,683,509
2022 YTD Expenditures	<u>1,301,353</u>	<u>7,501</u>	<u>59,005</u>	<u>65,932</u>	<u>426</u>	<u>161,211</u>	<u>110,392</u>	<u>162,516</u>	<u>55,695</u>	<u>-</u>	<u>1,924,032</u>
2022 YTD Surplus (Deficit)	<u>(377,350)</u>	<u>70,723</u>	<u>(57,859)</u>	<u>(17,305)</u>	<u>(181)</u>	<u>(73,162)</u>	<u>(40,852)</u>	<u>311,138</u>	<u>(55,677)</u>	<u>2</u>	<u>(240,523)</u>
2021 YTD Surplus (Deficit)	<u>(496,326)</u>	<u>4,841</u>	<u>(173,492)</u>	<u>58,021</u>	<u>44</u>	<u>(33,554)</u>	<u>(33,495)</u>	<u>349,976</u>	<u>(28,024)</u>	<u>15</u>	<u>(351,993)</u>
Variance over Prior YTD	118,976	65,882	115,633	(75,326)	(225)	(39,608)	(7,357)	(38,838)	(27,653)	(13)	111,470

GENERAL FUND SUMMARY	2022 BOARD APPROVED BUDGET	1/1 - 2/28/2022 ACTUAL	% OF ANNUAL BUDGET
REVENUES:			
OPERATING:			
TAXES	\$ 7,458,904	\$ 849,337	11.4%
PERMITS, FEES & INTEREST	874,853	73,568	8.4%
OTHER OPERATING REVENUE	1,418,000	1,098	0.1%
TRANSFERS FROM OTHER FUNDS	561,150	-	0.0%
FROM PRIOR-YEAR RESERVES	600,000	-	0.0%
TOTAL OPERATING REVENUE	\$ 10,912,907	\$ 924,003	8.5%
NON-OPERATING:			
DEVELOPMENT GRANTS & CONTRIBUTIONS	65,000	-	0.0%
PRIOR YEAR EXPENSE REFUNDS	100,000	-	0.0%
TOTAL NON-OPERATING REVENUE	\$ 165,000	\$ -	0.0%
TOTAL REVENUES	\$ 11,077,907	\$ 924,003	8.3%
EXPENDITURES:			
OPERATING:			
(A) GENERAL GOVERNMENT	\$ 1,439,832	\$ 223,431	15.5%
(B) PUBLIC SAFETY	4,265,533	548,674	12.9%
(D) PUBLIC WORKS	2,894,472	372,608	12.9%
(E) RECREATION	135,086	6,541	4.8%
(F) COMMUNITY DEVELOPMENT	12,800	-	0.0%
(G) CONTRIBUTIONS & MISCELLANEOUS	23,600	15,101	64.0%
(H) INSURANCE & BENEFITS	189,600	56,775	29.9%
(I) TRANSFERS TO OTHER FUNDS	2,116,984	78,223	3.7%
TOTAL OPERATING EXPENDITURES	\$ 11,077,907	\$ 1,301,353	11.7%
TOTAL EXPENDITURES	\$ 11,077,907	\$ 1,301,353	11.7%
SURPLUS (DEFICIT)	\$ -	\$ (377,350)	

GENERAL FUND SUMMARY	1/1 - 2/28/2022 ACTUAL	1/1 - 2/28/2021 ACTUAL	Increase (Decrease) Over Prior YTD	% Change over Prior YTD
REVENUES:				
OPERATING:				
TAXES	\$ 849,337	\$ 665,545	\$ 183,792	27.6%
PERMITS, FEES & INTEREST	73,568	80,764	(7,196)	-8.9%
OTHER OPERATING REVENUE	1,098	1,179	(81)	-6.9%
TRANSFERS FROM OTHER FUNDS	-	-	-	0.0%
FROM PRIOR-YEAR RESERVES	-	-	-	0.0%
TOTAL OPERATING REVENUE	\$ 924,003	\$ 747,489	\$ 176,515	23.6%
NON-OPERATING:				
DEVELOPMENT GRANTS & CONTRIBUTIONS	-	-	-	0.0%
PRIOR YEAR EXPENSE REFUNDS	-	-	-	0.0%
TOTAL NON-OPERATING REVENUE	\$ -	\$ -	\$ -	0.0%
TOTAL REVENUES	\$ 924,003	\$ 747,489	\$ 176,515	23.6%
EXPENDITURES:				
OPERATING:				
(A) GENERAL GOVERNMENT	\$ 223,431	\$ 173,819	\$ 49,612	28.5%
(B) PUBLIC SAFETY	548,674	492,244	56,430	11.5%
(D) PUBLIC WORKS	372,608	380,934	(8,325)	-2.2%
(E) RECREATION	6,541	5,342	1,199	22.5%
(F) COMMUNITY DEVELOPMENT	-	170	(170)	-100.0%
(G) CONTRIBUTIONS & MISCELLANEOUS	15,101	275	14,826	5391.2%
(H) INSURANCE & BENEFITS	56,775	186,190	(129,415)	-69.5%
(I) TRANSFERS TO OTHER FUNDS	78,223	4,841	73,382	1515.8%
TOTAL OPERATING EXPENDITURES	\$ 1,301,353	\$ 1,243,814	\$ 57,539	4.6%
TOTAL EXPENDITURES	\$ 1,301,353	\$ 1,243,814	\$ 57,539	4.6%
SURPLUS (DEFICIT)	\$ (377,350)	\$ (496,326)	\$ 118,976	-24.0%

GENERAL FUND- REVENUES

REVENUE DESCRIPTION	2021 BOARD APPROVED BUDGET	1/1 - 2/28/2022 ACTUAL	% OF BUDGET REC'D
PROPERTY TAXES	\$ 3,331,000	\$ 8,248	0.2%
LOCAL ENABLING TAXES	3,670,000	840,561	22.9%
STATE-SHARED REVENUE	457,904	528	0.1%
Total Tax Revenue	\$ 7,458,904	\$ 849,337	11.4%
BUS LICENSES & PERMITS	232,000	-	0.0%
NON-BUS LICENSES & PERMITS	6,050	700	11.6%
FINES	64,000	6,933	10.8%
INTEREST	12,500	1,172	9.4%
RENTS & ROYALTIES	47,303	15,370	32.5%
SERVICE FEES	167,200	20,399	12.2%
REVIEW FEES	160,300	8,953	5.6%
PUBLIC SAFETY FEES	181,500	19,742	10.9%
RECREATIONAL USER FEES	4,000	300	7.5%
Total Permits, Fees & Interest Revenue	\$ 874,853	\$ 73,568	8.4%
FEDERAL GRANTS	1,000	-	0.0%
STATE GRANTS	1,260,942	-	0.0%
IN LIEU OF TAXES	90,000	-	0.0%
SNOW REMOVAL	2,158	-	0.0%
SANITATION FEES	1,000	461	46.1%
MEMBERSHIP FEES	23,000	-	0.0%
MISCELLANEOUS REVENUE	9,900	637	6.4%
ASSET DISPOSAL	30,000	-	0.0%
Total Other Operating Income	\$ 1,418,000	\$ 1,098	0.1%
INTERFUND TRANSFERS	561,150	-	0.0%
Total Interfund Transfer Revenue	\$ 561,150	\$ -	0.0%
PRIOR YEAR RESERVES	600,000	-	0.0%
Total Prior Year Reserves	\$ 600,000	\$ -	0.0%
CONTRIBUTIONS	65,000	-	0.0%
Total Grants & Contribution Revenue	\$ 65,000	\$ -	0.0%
PRIOR YEAR EXPENSE REFUND	100,000	-	0.0%
Total Prior Year Expense Refund	\$ 100,000	\$ -	0.0%
Total General Fund Revenues	\$ 11,077,907	\$ 924,003	8.3%

GENERAL FUND- REVENUES

REVENUE DESCRIPTION	1/1 - 2/28/2022 ACTUAL	1/1 - 2/28/2021 ACTUAL	Increase (Decrease) Over Prior YTD	% Change over Prior YTD
PROPERTY TAXES	\$ 8,248	\$ 781	\$ 7,467	956.4%
LOCAL ENABLING TAXES	840,561	664,764	175,797	26.4%
STATE-SHARED REVENUE	528	-	528	0.0%
Total Tax Revenue	\$ 849,337	\$ 665,545	\$ 183,792	27.6%
BUS LICENSES & PERMITS	-	-	-	0.0%
NON-BUS LICENSES & PERMITS	700	515	185	35.9%
FINES	6,933	7,936	(1,003)	-12.6%
INTEREST	1,172	235	937	399.2%
RENTS & ROYALTIES	15,370	11,064	4,306	38.9%
SERVICE FEES	20,399	20,699	(300)	-1.4%
REVIEW FEES	8,953	13,428	(4,475)	-33.3%
PUBLIC SAFETY FEES	19,742	26,788	(7,047)	-26.3%
RECREATIONAL USER FEES	300	100	200	200.0%
Total Permits, Fees & Interest Revenue	\$ 73,568	\$ 80,764	\$ (7,196)	-8.9%
FEDERAL GRANTS	-	-	-	0.0%
STATE GRANTS	-	-	-	0.0%
IN LIEU OF TAXES	-	-	-	0.0%
SNOW REMOVAL	-	-	-	0.0%
SANITATION FEES	461	-	461	0.0%
MEMBERSHIP FEES	-	55	(55)	-100.0%
MISCELLANEOUS REVENUE	637	1,124	(487)	-43.3%
ASSET DISPOSAL	-	-	-	0.0%
Total Other Operating Income	\$ 1,098	\$ 1,179	\$ (81)	-6.9%
INTERFUND TRANSFERS	-	-	-	0.0%
Total Interfund Transfer Revenue	\$ -	\$ -	\$ -	0.0%
PRIOR YEAR RESERVES	-	-	-	0.0%
Total Prior Year Reserves	\$ -	\$ -	\$ -	0.0%
CONTRIBUTIONS	-	-	-	0.0%
Total Grants & Contribution Revenue	\$ -	\$ -	\$ -	0.0%
PRIOR YEAR EXPENSE REFUND	-	-	-	0.0%
Total Prior Year Expense Refund	\$ -	\$ -	\$ -	0.0%
Total General Fund Revenues	\$ 924,003	\$ 747,489	\$ 176,515	23.6%

GENERAL FUND EXPENDITURES

EXPENDITURE CATEGORY	2021 BOARD APPROVED BUDGET	1/1 - 2/28/2022 ACTUAL	% OF ANNUAL BUDGET SPENT
LEGISLATIVE	\$ 19,095	\$ 5,492	28.8%
EXECUTIVE	354,894	58,945	16.6%
FINANCIAL ADMINISTRATION	324,470	41,039	12.6%
TAX COLLECTION	62,295	8,872	14.2%
LEGAL SERVICES	120,500	9,828	8.2%
PERSONNEL ADMIN	13,000	4,543	34.9%
INFORMATION TECHNOLOGY	230,933	39,671	17.2%
ENGINEERING SERVICES	120,000	27,942	23.3%
BUILDINGS & PLANT	194,645	27,098	13.9%
POLICE	3,572,986	474,461	13.3%
FIRE	220,140	13,740	6.2%
CODE ENFORCEMENT	-	(1,950)	
PLANNING & ZONING	465,407	61,756	13.3%
EMERGENCY MANAGEMENT	7,000	667	9.5%
PUBLIC WORKS: Highway, Roads & Streets	2,438,672	347,857	14.3%
TRAFFIC CONTROL	39,000	2,752	7.1%
STORM SEWERS	91,800	1,360	1.5%
REPAIRS/MAINT OF TOOLS & MACHINERY	85,000	18,121	21.3%
REPAIRS/MAINT OF ROADS	240,000	2,518	1.0%
RECREATION ADMINISTRATION	81,500	3,432	4.2%
PARTICIPANT RECREATION	53,586	3,109	5.8%
CONSERVATION OF NATURAL RESOURCES	12,800	-	0.0%
CONTRIBUTIONS/MISCELLANEOUS	23,600	15,101	64.0%
INSURANCE	189,600	56,775	29.9%
EMPLOYEE BENEFITS	-	-	0.0%
TRANSFER TO RESERVES	337,984	-	0.0%
INTERFUND OPERATING TRANSFERS	1,779,000	78,223	4.4%
TOTAL EXPENDITURES	\$ 11,077,907	\$ 1,301,353	11.7%

GENERAL FUND EXPENDITURES

EXPENDITURE CATEGORY	1/1 - 2/28/2022 ACTUAL	1/1 - 2/28/2021 ACTUAL	Increase (Decrease) Over Prior YTD	% Change over Prior YTD
LEGISLATIVE	\$ 5,492	\$ 6,037	\$ (545)	-9.0%
EXECUTIVE	58,945	71,111	(12,165)	-17.1%
FINANCIAL ADMINISTRATION	41,039	39,807	1,232	3.1%
TAX COLLECTION	8,872	9,227	(355)	-3.8%
LEGAL SERVICES	9,828	4,927	4,901	99.5%
PERSONNEL ADMIN	4,543	4,878	(335)	-6.9%
INFORMATION TECHNOLOGY	39,671	15,087	24,584	162.9%
ENGINEERING SERVICES	27,942	-	27,942	
BUILDINGS & PLANT	27,098	22,745	4,352	19.1%
POLICE	474,461	444,674	29,787	6.7%
FIRE	13,740	13,377	363	2.7%
CODE ENFORCEMENT	(1,950)	5,673	(7,623)	-134.4%
PLANNING & ZONING	61,756	27,734	34,022	122.7%
EMERGENCY MANAGEMENT	667	785	(119)	-15.1%
PUBLIC WORKS: Highway, Roads & Streets	347,857	364,871	(17,014)	-4.7%
TRAFFIC CONTROL	2,752	74	2,678	3618.2%
STORM SEWERS	1,360	-	1,360	#DIV/0!
REPAIRS/MAINT OF TOOLS & MACHINERY	18,121	15,099	3,023	20.0%
REPAIRS/MAINT OF ROADS	2,518	890	1,628	182.9%
RECREATION ADMINISTRATION	3,432	2,430	1,002	41.3%
PARTICIPANT RECREATION	3,109	2,912	197	6.8%
CONSERVATION OF NATURAL RESOURCES	-	170	(170)	-100.0%
CONTRIBUTIONS/MISCELLANEOUS	15,101	275	14,826	5391.2%
INSURANCE	56,775	186,190	(129,415)	-69.5%
EMPLOYEE BENEFITS	-	-	-	#DIV/0!
TRANSFER TO RESERVES	-	-	-	#DIV/0!
INTERFUND OPERATING TRANSFERS	78,223	4,841	73,382	1515.8%
TOTAL EXPENDITURES	\$ 1,301,353	\$ 1,243,814	\$ 57,539	4.6%