

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

	General Fund	Capital Fund-General	Fire Fund	Capital Fund-Fire	Library Fund	Water Fund	Sewer Fund	Capital Fund-Sewer	Refuse & Recycling Fund	Highway Aide Fund	Payroll Fund	Combined-All Funds
2020 YTD Revenues	182,439	57,629	475	27,585	104	51,888	32,795	-	467,571	10	1	820,497
2020 YTD Expenditures	664,913	-	30,933	27,585	426	51,152	50,945	-	13,055	11,590	-	850,599
2020 YTD Surplus (Deficit)	<u>(482,473)</u>	<u>57,629</u>	<u>(30,457)</u>	<u>-</u>	<u>(323)</u>	<u>737</u>	<u>(18,150)</u>	<u>-</u>	<u>454,516</u>	<u>(11,580)</u>	<u>1</u>	<u>(30,102)</u>
2019 YTD Surplus (Deficit)	<u>(598,756)</u>	<u>4,841</u>	<u>(142,661)</u>	<u>58,021</u>	<u>23</u>	<u>(5,944)</u>	<u>87,436</u>	<u>(100,000)</u>	<u>461,070</u>	<u>(59)</u>	<u>8</u>	<u>(236,021)</u>
Variance over Prior YTD	116,282	52,788	112,204	(58,021)	(345)	6,681	(105,586)	100,000	(6,554)	(11,521)	(7)	205,918

GENERAL FUND SUMMARY	2022 BOARD APPROVED BUDGET	1/1 - 1/31/2022 ACTUAL	% OF ANNUAL BUDGET
REVENUES:			
OPERATING:			
TAXES	\$ 7,458,904	\$ 146,515	2.0%
PERMITS, FEES & INTEREST	874,853	34,471	3.9%
OTHER OPERATING REVENUE	1,418,000	1,454	0.1%
TRANSFERS FROM OTHER FUNDS	561,150	-	0.0%
FROM PRIOR-YEAR RESERVES	600,000	-	0.0%
TOTAL OPERATING REVENUE	\$ 10,912,907	\$ 182,439	1.7%
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	\$ 182,439	1.6%
EXPENDITURES:			
OPERATING:			
(A) GENERAL GOVERNMENT	\$ 1,439,832	\$ 76,875	5.3%
(B) PUBLIC SAFETY	4,265,533	271,755	6.4%
(D) PUBLIC WORKS	2,894,472	184,795	6.4%
(E) RECREATION	135,086	2,383	1.8%
(F) COMMUNITY DEVELOPMENT	12,800	-	0.0%
(G) CONTRIBUTIONS & MISCELLANEOUS	23,600	14,701	62.3%
(H) INSURANCE & BENEFITS	189,600	56,775	29.9%
(I) TRANSFERS TO OTHER FUNDS	2,116,984	57,629	2.7%
TOTAL OPERATING EXPENDITURES	\$ 11,077,907	\$ 664,913	6.0%
TOTAL EXPENDITURES	\$ 11,077,907	\$ 664,913	6.0%
SURPLUS (DEFICIT)	\$ -	\$ (482,473)	

GENERAL FUND SUMMARY	1/1 - 1/31/2022 ACTUAL	1/1 - 1/31/2021 ACTUAL	Increase (Decrease) Over Prior YTD	% Change over Prior YTD
REVENUES:				
OPERATING:				
TAXES	\$ 146,515	\$ 95,682	\$ 50,832	53.1%
PERMITS, FEES & INTEREST	34,471	26,625	7,845	29.5%
OTHER OPERATING REVENUE	1,454	624	830	132.9%
TRANSFERS FROM OTHER FUNDS	-	-	-	0.0%
FROM PRIOR-YEAR RESERVES	-	-	-	0.0%
TOTAL OPERATING REVENUE	\$ 182,439	\$ 122,932	\$ 59,507	48.4%
NON-OPERATING:				
DEVELOPMENT GRANTS & CONTRIBUTIONS	-	-	-	0.0%
PRIOR YEAR EXPENSE REFUNDS	-	-	-	0.0%
TOTAL NON-OPERATING REVENUE	\$ -	\$ -	\$ -	0.0%
TOTAL REVENUES	\$ 182,439	\$ 122,932	\$ 59,507	48.4%
EXPENDITURES:				
OPERATING:				
(A) GENERAL GOVERNMENT	\$ 76,875	\$ 95,738	\$ (18,863)	-19.7%
(B) PUBLIC SAFETY	271,755	256,968	14,787	5.8%
(D) PUBLIC WORKS	184,795	175,380	9,415	5.4%
(E) RECREATION	2,383	3,779	(1,396)	-36.9%
(F) COMMUNITY DEVELOPMENT	-	87	(87)	-100.0%
(G) CONTRIBUTIONS & MISCELLANEOUS	14,701	-	14,701	#DIV/0!
(H) INSURANCE & BENEFITS	56,775	184,894	(128,119)	-69.3%
(I) TRANSFERS TO OTHER FUNDS	57,629	4,841	52,788	1090.4%
TOTAL OPERATING EXPENDITURES	\$ 664,913	\$ 721,688	\$ (56,775)	-7.9%
TOTAL EXPENDITURES	\$ 664,913	\$ 721,688	\$ (56,775)	-7.9%
SURPLUS (DEFICIT)	\$ (482,473)	\$ (598,756)	\$ 116,282	-19.4%

GENERAL FUND- REVENUES

REVENUE DESCRIPTION	2021 BOARD APPROVED BUDGET	1/1 - 1/31/2022 ACTUAL	% OF BUDGET REC'D
PROPERTY TAXES	\$ 3,331,000	\$ 3,454	0.1%
LOCAL ENABLING TAXES	3,670,000	143,061	3.9%
STATE-SHARED REVENUE	457,904	-	0.0%
Total Tax Revenue	\$ 7,458,904	\$ 146,515	2.0%
BUS LICENSES & PERMITS	232,000	-	0.0%
NON-BUS LICENSES & PERMITS	6,050	600	9.9%
FINES	64,000	4,042	6.3%
INTEREST	12,500	1,111	8.9%
RENTS & ROYALTIES	47,303	9,088	19.2%
SERVICE FEES	167,200	10,000	6.0%
REVIEW FEES	160,300	1,817	1.1%
PUBLIC SAFETY FEES	181,500	7,814	4.3%
RECREATIONAL USER FEES	4,000	-	0.0%
Total Permits, Fees & Interest Revenue	\$ 874,853	\$ 34,471	3.9%
FEDERAL GRANTS	1,000	-	0.0%
STATE GRANTS	1,260,942	1,097	0.1%
IN LIEU OF TAXES	90,000	-	0.0%
SNOW REMOVAL	2,158	-	0.0%
SANITATION FEES	1,000	200	20.0%
MEMBERSHIP FEES	23,000	-	0.0%
MISCELLANEOUS REVENUE	9,900	157	1.6%
ASSET DISPOSAL	30,000	-	0.0%
Total Other Operating Income	\$ 1,418,000	\$ 1,454	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	\$ 182,439	1.6%

GENERAL FUND- REVENUES

REVENUE DESCRIPTION	1/1 - 1/31/2022 ACTUAL	1/1 - 1/31/2021 ACTUAL	Increase (Decrease) Over Prior YTD	% Change over Prior YTD
PROPERTY TAXES	\$ 3,454	\$ 349	\$ 3,106	890.9%
LOCAL ENABLING TAXES	143,061	95,334	47,727	50.1%
STATE-SHARED REVENUE	-	-	-	0.0%
Total Tax Revenue	\$ 146,515	\$ 95,682	\$ 50,832	53.1%
BUS LICENSES & PERMITS	-	-	-	#DIV/0!
NON-BUS LICENSES & PERMITS	600	225	375	166.7%
FINES	4,042	5,258	(1,216)	-23.1%
INTEREST	1,111	159	951	596.8%
RENTS & ROYALTIES	9,088	3,228	5,861	181.6%
SERVICE FEES	10,000	10,000	-	0.0%
REVIEW FEES	1,817	1,536	280	18.2%
PUBLIC SAFETY FEES	7,814	6,220	1,594	25.6%
RECREATIONAL USER FEES	-	-	-	0.0%
Total Permits, Fees & Interest Revenue	\$ 34,471	\$ 26,625	\$ 7,845	29.5%
FEDERAL GRANTS	-	-	-	0.0%
STATE GRANTS	1,097	-	1,097	
IN LIEU OF TAXES	-	-	-	0.0%
SNOW REMOVAL	-	-	-	0.0%
SANITATION FEES	200	-	200	
MEMBERSHIP FEES	-	-	-	0.0%
MISCELLANEOUS REVENUE	157	624	(467)	-74.8%
ASSET DISPOSAL	-	-	-	0.0%
Total Other Operating Income	\$ 1,454	\$ 624	\$ 830	132.9%
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	\$ 182,439	\$ 122,932	\$ 59,507	48.4%

GENERAL FUND EXPENDITURES

EXPENDITURE CATEGORY	2021 BOARD APPROVED BUDGET	1/1 - 1/31/2022 ACTUAL	% OF ANNUAL BUDGET SPENT
LEGISLATIVE	\$ 19,095	\$ 4,415	23.1%
EXECUTIVE	354,894	27,246	7.7%
FINANCIAL ADMINISTRATION	324,470	19,030	5.9%
TAX COLLECTION	62,295	1,518	2.4%
LEGAL SERVICES	120,500	(606)	-0.5%
PERSONNEL ADMIN	13,000	2,670	20.5%
INFORMATION TECHNOLOGY	230,933	16,713	7.2%
ENGINEERING SERVICES	120,000	-	0.0%
BUILDINGS & PLANT	194,645	5,889	3.0%
POLICE	3,572,986	239,876	6.7%
FIRE	220,140	5,893	2.7%
CODE ENFORCEMENT	-	-	0.0%
PLANNING & ZONING	465,407	25,652	5.5%
EMERGENCY MANAGEMENT	7,000	333	4.8%
PUBLIC WORKS: Highway, Roads & Streets	2,438,672	175,784	7.2%
TRAFFIC CONTROL	39,000	-	0.0%
STORM SEWERS	91,800	1,360	1.5%
REPAIRS/MAINT OF TOOLS & MACHINERY	85,000	6,605	7.8%
REPAIRS/MAINT OF ROADS	240,000	1,045	0.4%
RECREATION ADMINISTRATION	81,500	829	1.0%
PARTICIPANT RECREATION	53,586	1,554	2.9%
CONSERVATION OF NATURAL RESOURCES	12,800	-	0.0%
CONTRIBUTIONS/MISCELLANEOUS	23,600	14,701	62.3%
INSURANCE	189,600	56,775	29.9%
EMPLOYEE BENEFITS	-	-	0.0%
TRANSFER TO RESERVES	337,984	-	0.0%
INTERFUND OPERATING TRANSFERS	1,779,000	57,629	3.2%
TOTAL EXPENDITURES	\$ 11,077,907	\$ 664,913	6.0%

GENERAL FUND EXPENDITURES

EXPENDITURE CATEGORY	1/1 - 1/31/2022 ACTUAL	1/1 - 1/31/2021 ACTUAL	Increase (Decrease) Over Prior YTD	% Change over Prior YTD
LEGISLATIVE	\$ 4,415	\$ 1,523	\$ 2,892	189.9%
EXECUTIVE	27,246	41,899	(14,653)	-35.0%
FINANCIAL ADMINISTRATION	19,030	19,514	(485)	-2.5%
TAX COLLECTION	1,518	1,854	(336)	-18.1%
LEGAL SERVICES	(606)	-	(606)	
PERSONNEL ADMIN	2,670	1,223	1,447	118.3%
INFORMATION TECHNOLOGY	16,713	13,653	3,061	22.4%
ENGINEERING SERVICES	-	-	-	0.0%
BUILDINGS & PLANT	5,889	16,072	(10,183)	-63.4%
POLICE	239,876	234,028	5,848	2.5%
FIRE	5,893	4,942	951	19.2%
CODE ENFORCEMENT	-	3,266	(3,266)	-100.0%
PLANNING & ZONING	25,652	14,279	11,373	79.6%
EMERGENCY MANAGEMENT	333	452	(119)	-26.3%
PUBLIC WORKS: Highway, Roads & Streets	175,784	168,564	7,220	4.3%
TRAFFIC CONTROL	-	-	-	0.0%
STORM SEWERS	1,360	-	1,360	
REPAIRS/MAINT OF TOOLS & MACHINERY	6,605	6,816	(211)	-3.1%
REPAIRS/MAINT OF ROADS	1,045	-	1,045	
RECREATION ADMINISTRATION	829	2,332	(1,503)	-64.5%
PARTICIPANT RECREATION	1,554	1,447	107	7.4%
CONSERVATION OF NATURAL RESOURCES	-	87	(87)	-100.0%
CONTRIBUTIONS/MISCELLANEOUS	14,701	-	14,701	
INSURANCE	56,775	184,894	(128,119)	-69.3%
EMPLOYEE BENEFITS	-	-	-	0.0%
TRANSFER TO RESERVES	-	-	-	0.0%
INTERFUND OPERATING TRANSFERS	57,629	4,841	52,788	1090.4%
TOTAL EXPENDITURES	\$ 664,913	\$ 721,688	\$ (56,775)	-7.9%