

Income Statement- Summary by Fund
1/1 - 7/31/2022

	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	5,989,771	496,882	327,066	65,932	67,694	1,327,359	1,054,486	1,420,656	17,123	441,792	7	11,208,768
2022 YTD Expenditures	<u>4,459,455</u>	<u>420,065</u>	<u>222,658</u>	<u>65,932</u>	<u>43,426</u>	<u>1,420,346</u>	<u>602,658</u>	<u>919,488</u>	<u>17,123</u>	<u>127,656</u>	<u>-</u>	<u>8,298,808</u>
2022 YTD Surplus (Deficit)	<u>1,530,316</u>	<u>76,817</u>	<u>104,408</u>	<u>-</u>	<u>24,268</u>	<u>(92,987)</u>	<u>451,828</u>	<u>501,167</u>	<u>-</u>	<u>314,135</u>	<u>7</u>	<u>2,909,960</u>
2021 YTD Surplus (Deficit)	<u>1,376,672</u>	<u>(48,784)</u>	<u>149,421</u>	<u>58,021</u>	<u>28,520</u>	<u>225,470</u>	<u>390,253</u>	<u>727,512</u>	<u>-</u>	<u>338,635</u>	<u>29</u>	<u>3,245,749</u>
Variance over Prior YTD	153,644	125,602	(45,013)	(58,021)	(4,252)	(318,457)	61,575	(226,345)	-	(24,500)	(22)	(335,789)

GENERAL FUND SUMMARY	1/1 - 7/31/2022 ACTUAL	1/1 - 7/31/2021 ACTUAL	Increase (Decrease) Over Prior YTD	% Change over Prior YTD
REVENUES:				
OPERATING:				
TAXES	\$ 5,237,015	\$ 4,337,777	\$ 899,238	20.7%
PERMITS, FEES & INTEREST	332,689	330,013	2,677	0.8%
OTHER OPERATING REVENUE	87,189	30,537	56,652	185.5%
TRANSFERS FROM OTHER FUNDS	(6,633)	1,101	(7,733)	
FROM PRIOR-YEAR RESERVES	170,032	-	170,032	0.0%
TOTAL OPERATING REVENUE	\$ 5,820,293	\$ 4,699,428	\$ 1,120,865	23.9%
NON-OPERATING:				
DEVELOPMENT GRANTS & CONTRIBUTIONS	150,000	150,000	-	
PRIOR YEAR EXPENSE REFUNDS	19,478	232,603	(213,124)	-91.6%
TOTAL NON-OPERATING REVENUE	\$ 169,478	\$ 382,603	\$ (213,124)	0.0%
TOTAL REVENUES	\$ 5,989,771	\$ 5,082,030	\$ 907,741	17.9%
EXPENDITURES:				
OPERATING:				
(A) GENERAL GOVERNMENT	\$ 741,658	\$ 632,816	\$ 108,842	17.2%
(B) PUBLIC SAFETY	1,810,680	1,692,384	118,296	7.0%
(D) PUBLIC WORKS	1,116,717	1,058,009	58,708	5.5%
(E) RECREATION	47,132	34,529	12,602	36.5%
(F) COMMUNITY DEVELOPMENT	11,650	534	11,116	2082.1%
(G) CONTRIBUTIONS & MISCELLANEOUS	32,105	12,184	19,921	163.5%
(H) INSURANCE & BENEFITS	202,632	186,190	16,442	8.8%
(I) TRANSFERS TO OTHER FUNDS	496,882	88,712	408,170	460.1%
TOTAL OPERATING EXPENDITURES	\$ 4,459,455	\$ 3,705,358	\$ 754,097	20.4%
TOTAL EXPENDITURES	\$ 4,459,455	\$ 3,705,358	\$ 754,097	20.4%
SURPLUS (DEFICIT)	\$ 1,530,316	\$ 1,376,672	\$ 153,644	11.2%

GENERAL FUND SUMMARY	2022 BOARD APPROVED BUDGET	1/1 - 7/31/2022 ACTUAL	% OF ANNUAL BUDGET
REVENUES:			
OPERATING:			
TAXES	\$ 7,458,904	\$ 5,237,015	70.2%
PERMITS, FEES & INTEREST	874,853	332,689	38.0%
OTHER OPERATING REVENUE	1,328,000	87,189	6.6%
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	\$ 5,820,293	53.8%
NON-OPERATING:			
DEVELOPMENT GRANTS & CONTRIBUTIONS	155,000	150,000	96.8%
PRIOR YEAR EXPENSE REFUNDS	100,000	19,478	19.5%
TOTAL NON-OPERATING REVENUE	\$ 255,000	\$ 169,478	66.5%
TOTAL REVENUES	\$ 11,077,907	\$ 5,989,771	54.1%
EXPENDITURES:			
OPERATING:			
(A) GENERAL GOVERNMENT	\$ 1,439,832	\$ 741,658	51.5%
(B) PUBLIC SAFETY	4,265,533	1,810,680	42.4%
(D) PUBLIC WORKS	2,894,472	1,116,717	38.6%
(E) RECREATION	135,086	47,132	34.9%
(F) COMMUNITY DEVELOPMENT	12,800	11,650	91.0%
(G) CONTRIBUTIONS & MISCELLANEOUS	23,600	32,105	136.0%
(H) INSURANCE & BENEFITS	189,600	202,632	106.9%
(I) TRANSFERS TO OTHER FUNDS	2,116,984	496,882	23.5%
TOTAL OPERATING EXPENDITURES	\$ 11,077,907	\$ 4,459,455	40.3%
TOTAL EXPENDITURES	\$ 11,077,907	\$ 4,459,455	40.3%
SURPLUS (DEFICIT)	\$ -	\$ 1,530,316	

GENERAL FUND- REVENUES

REVENUE DESCRIPTION	1/1 - 7/31/2022 ACTUAL	1/1 - 7/31/2021 ACTUAL	Increase (Decrease) Over Prior YTD	% Change over Prior YTD
PROPERTY TAXES	\$ 2,893,083	\$ 2,465,217	\$ 427,866	17.4%
LOCAL ENABLING TAXES	2,343,104	1,871,879	471,225	25.2%
STATE-SHARED REVENUE	828	681	147	21.6%
Total Tax Revenue	\$ 5,237,015	\$ 4,337,777	\$ 899,238	20.7%
BUS LICENSES & PERMITS	57,353	58,568	(1,215)	-2.1%
NON-BUS LICENSES & PERMITS	10,400	2,410	7,990	331.5%
FINES	22,945	28,115	(5,169)	-18.4%
INTEREST	1,378	2,432	(1,054)	-43.3%
RENTS & ROYALTIES	29,266	37,551	(8,285)	-22.1%
SERVICE FEES	66,588	61,969	4,619	7.5%
REVIEW FEES	62,456	54,594	7,863	14.4%
PUBLIC SAFETY FEES	78,552	80,774	(2,222)	-2.8%
RECREATIONAL USER FEES	3,750	3,600	150	4.2%
Total Permits, Fees & Interest Revenue	\$ 332,689	\$ 330,013	\$ 2,677	0.8%
FEDERAL GRANTS	-	-	-	0.0%
STATE GRANTS	36,939	6,982	29,957	429.1%
SNOW REMOVAL	-	-	-	0.0%
SANITATION FEES	2,574	857	1,718	200.5%
MEMBERSHIP FEES	-	15,115	(15,115)	-100.0%
MISCELLANEOUS REVENUE	3,871	7,583	(3,713)	-49.0%
ASSET DISPOSAL	43,805	-	43,805	0.0%
Total Other Operating Income	\$ 87,189	\$ 30,537	\$ 56,652	185.5%
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	150,000	-	0.0%
Total Grants & Contribution Revenue	\$ 150,000	\$ 150,000	\$ -	0.0%
PRIOR YEAR EXPENSE REFUND	19,478	232,603	(213,124)	-91.6%
Total Prior Year Expense Refund	\$ 19,478	\$ 232,603	\$ (213,124)	-91.6%
Total General Fund Revenues	\$ 5,989,771	\$ 5,082,030	\$ 907,741	17.9%

GENERAL FUND- REVENUES

REVENUE DESCRIPTION	2022 BOARD APPROVED BUDGET	1/1 - 7/31/2022 ACTUAL	% OF BUDGET REC'D
PROPERTY TAXES	\$ 3,331,000	\$ 2,893,083	86.9%
LOCAL ENABLING TAXES	3,670,000	2,343,104	63.8%
STATE-SHARED REVENUE	457,904	828	0.2%
Total Tax Revenue	\$ 7,458,904	\$ 5,237,015	70.2%
BUS LICENSES & PERMITS	232,000	57,353	24.7%
NON-BUS LICENSES & PERMITS	6,050	10,400	171.9%
FINES	64,000	22,945	35.9%
INTEREST	12,500	1,378	11.0%
RENTS & ROYALTIES	47,303	29,266	61.9%
SERVICE FEES	167,200	66,588	39.8%
REVIEW FEES	160,300	62,456	39.0%
PUBLIC SAFETY FEES	181,500	78,552	43.3%
RECREATIONAL USER FEES	4,000	3,750	93.8%
Total Permits, Fees & Interest Revenue	\$ 874,853	\$ 332,689	38.0%
FEDERAL GRANTS	1,000	-	0.0%
STATE GRANTS	1,260,942	36,939	2.9%
SNOW REMOVAL	2,158	-	0.0%
SANITATION FEES	1,000	2,574	257.4%
MEMBERSHIP FEES	23,000	-	0.0%
MISCELLANEOUS REVENUE	9,900	3,871	39.1%
ASSET DISPOSAL	30,000	43,805	146.0%
Total Other Operating Income	\$ 1,328,000	\$ 87,189	6.6%
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	19,478	19.5%
Total Prior Year Expense Refund	\$ 100,000	\$ 19,478	19.5%
Total General Fund Revenues	\$ 11,077,907	\$ 5,989,771	54.1%

GENERAL FUND EXPENDITURES

EXPENDITURE CATEGORY	2022 BOARD APPROVED BUDGET	1/1 - 7/31/2022 ACTUAL	% OF ANNUAL BUDGET SPENT
LEGISLATIVE	\$ 19,095	\$ 12,447	65.2%
EXECUTIVE	354,894	164,292	46.3%
FINANCIAL ADMINISTRATION	324,470	130,440	40.2%
TAX COLLECTION	62,295	30,550	49.0%
LEGAL SERVICES	120,500	94,298	78.3%
PERSONNEL ADMIN	13,000	10,514	80.9%
INFORMATION TECHNOLOGY	230,933	118,737	51.4%
ENGINEERING SERVICES	120,000	72,797	60.7%
BUILDINGS & PLANT	194,645	107,583	55.3%
POLICE	3,572,986	1,548,473	43.3%
FIRE	220,140	51,578	23.4%
CODE ENFORCEMENT	-	(1,125)	
PLANNING & ZONING	465,407	209,726	45.1%
EMERGENCY MANAGEMENT	7,000	2,028	29.0%
PUBLIC WORKS: Highway, Roads & Streets	2,438,672	1,014,436	41.6%
TRAFFIC CONTROL	39,000	17,520	44.9%
STORM SEWERS	91,800	5,276	5.7%
REPAIRS/MAINT OF TOOLS & MACHINERY	85,000	61,783	72.7%
REPAIRS/MAINT OF ROADS	240,000	17,701	7.4%
RECREATION ADMINISTRATION	81,500	28,580	35.1%
PARTICIPANT RECREATION	53,586	18,551	34.6%
CONSERVATION OF NATURAL RESOURCES	12,800	11,650	91.0%
CONTRIBUTIONS/MISCELLANEOUS	23,600	32,105	136.0%
INSURANCE	189,600	202,632	106.9%
EMPLOYEE BENEFITS	-	-	0.0%
TRANSFER TO RESERVES	337,984	-	0.0%
INTERFUND OPERATING TRANSFERS (CAPITAL)	1,779,000	496,882	27.9%
TOTAL EXPENDITURES	\$ 11,077,907	\$ 4,459,455	40.3%

GENERAL FUND EXPENDITURES

EXPENDITURE CATEGORY	1/1 - 7/31/2022 ACTUAL	1/1 - 7/31/2021 ACTUAL	Increase (Decrease) Over Prior YTD	% Change over Prior YTD
LEGISLATIVE	\$ 12,447	\$ 11,209	\$ 1,238	11.0%
EXECUTIVE	164,292	213,467	(49,174)	-23.0%
FINANCIAL ADMINISTRATION	130,440	126,563	3,876	3.1%
TAX COLLECTION	30,550	28,995	1,555	5.4%
LEGAL SERVICES	94,298	71,167	23,131	32.5%
PERSONNEL ADMIN	10,514	14,939	(4,425)	-29.6%
INFORMATION TECHNOLOGY	118,737	26,299	92,438	351.5%
ENGINEERING SERVICES	72,797	41,901	30,896	73.7%
BUILDINGS & PLANT	107,583	98,276	9,307	9.5%
POLICE	1,548,473	1,471,419	77,053	5.2%
FIRE	51,578	65,604	(14,026)	-21.4%
CODE ENFORCEMENT	(1,125)	54,650	(55,775)	-102.1%
PLANNING & ZONING	209,726	95,514	114,212	119.6%
EMERGENCY MANAGEMENT	2,028	5,197	(3,169)	-61.0%
PUBLIC WORKS: Highway, Roads & Streets	1,014,436	975,648	38,789	4.0%
TRAFFIC CONTROL	17,520	3,464	14,057	405.8%
STORM SEWERS	5,276	8,697	(3,421)	-39.3%
REPAIRS/MAINT OF TOOLS & MACHINERY	61,783	61,924	(141)	-0.2%
REPAIRS/MAINT OF ROADS	17,701	8,276	9,424	113.9%
RECREATION ADMINISTRATION	28,580	22,470	6,110	27.2%
PARTICIPANT RECREATION	18,551	12,059	6,492	53.8%
CONSERVATION OF NATURAL RESOURCES	11,650	534	11,116	2082.1%
CONTRIBUTIONS/MISCELLANEOUS	32,105	12,184	19,921	163.5%
INSURANCE	202,632	186,190	16,442	8.8%
EMPLOYEE BENEFITS	-	-	-	0.0%
TRANSFER TO RESERVES	-	-	-	0.0%
INTERFUND OPERATING TRANSFERS (CAPITAL)	496,882	88,712	408,170	460.1%
TOTAL EXPENDITURES	\$ 4,459,455	\$ 3,705,358	\$ 754,097	20.4%