

Income Statement- Summary by Fund
1/1 - 6/30/2022

	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	5,991,007	469,320	327,060	65,932	67,692	1,327,351	1,054,468	1,420,653	441,777	6	11,165,266
2022 YTD Expenditures	<u>4,450,161</u>	<u>406,589</u>	<u>222,658</u>	<u>65,932</u>	<u>43,426</u>	<u>1,429,644</u>	<u>611,956</u>	<u>923,362</u>	<u>127,656</u>	-	<u>8,281,385</u>
2022 YTD Surplus (Deficit)	<u>1,540,846</u>	<u>62,731</u>	<u>104,402</u>	<u>-</u>	<u>24,266</u>	<u>(102,294)</u>	<u>442,511</u>	<u>497,292</u>	<u>314,121</u>	<u>6</u>	<u>2,883,880</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>338,635</u>	<u>29</u>	<u>3,245,749</u>
Variance over Prior YTD	164,174	111,515	(45,019)	(58,021)	(4,254)	(327,764)	52,258	(230,220)	(24,514)	(23)	(361,869)

GENERAL FUND SUMMARY	2022 BOARD APPROVED BUDGET	1/1 - 6/30/2022 ACTUAL	% OF ANNUAL BUDGET
REVENUES:			
OPERATING:			
TAXES	\$ 7,458,904	\$ 5,237,015	70.2%
PERMITS, FEES & INTEREST	874,853	332,638	38.0%
OTHER OPERATING REVENUE	1,328,000	88,476	6.7%
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	\$ 5,821,528	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	\$ 5,991,007	54.1%
EXPENDITURES:			
OPERATING:			
(A) GENERAL GOVERNMENT	\$ 1,439,832	\$ 727,664	50.5%
(B) PUBLIC SAFETY	4,265,533	1,820,387	42.7%
(D) PUBLIC WORKS	2,894,472	1,138,942	39.3%
(E) RECREATION	135,086	47,461	35.1%
(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	469,320	22.2%
TOTAL OPERATING EXPENDITURES	\$ 11,077,907	\$ 4,450,161	40.2%
TOTAL EXPENDITURES	\$ 11,077,907	\$ 4,450,161	40.2%
SURPLUS (DEFICIT)	\$ -	\$ 1,540,846	

GENERAL FUND SUMMARY	1/1 - 6/30/2022 ACTUAL	1/1 - 6/30/2021 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	332,638	330,013	2,625	0.8%
OTHER OPERATING REVENUE	88,476	30,537	57,939	189.7%
TRANSFERS FROM OTHER FUNDS	(6,633)	1,101	(7,733)	
FROM PRIOR-YEAR RESERVES	170,032	-	170,032	0.0%
TOTAL OPERATING REVENUE	\$ 5,821,528	\$ 4,699,428	\$ 1,122,101	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	\$ 5,991,007	\$ 5,082,030	\$ 908,977	17.9%
EXPENDITURES:				
OPERATING:				
(A) GENERAL GOVERNMENT	\$ 727,664	\$ 632,816	\$ 94,848	15.0%
(B) PUBLIC SAFETY	1,820,387	1,692,384	128,003	7.6%
(D) PUBLIC WORKS	1,138,942	1,058,009	80,933	7.6%
(E) RECREATION	47,461	34,529	12,931	37.5%
(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	469,320	88,712	380,608	429.0%
TOTAL OPERATING EXPENDITURES	\$ 4,450,161	\$ 3,705,358	\$ 744,803	20.1%
TOTAL EXPENDITURES	\$ 4,450,161	\$ 3,705,358	\$ 744,803	20.1%
SURPLUS (DEFICIT)	\$ 1,540,846	\$ 1,376,672	\$ 164,174	11.9%

GENERAL FUND- REVENUES

REVENUE DESCRIPTION	2022 BOARD APPROVED BUDGET	1/1 - 6/30/2022 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	1,327	10.6%
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	\$ 332,638	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	5,158	52.1%
ASSET DISPOSAL	30,000	43,805	146.0%
Total Other Operating Income	\$ 1,328,000	\$ 88,476	6.7%
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	\$ 5,991,007	54.1%

GENERAL FUND- REVENUES

REVENUE DESCRIPTION	1/1 - 6/30/2022 ACTUAL	1/1 - 6/30/2021 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	1,327	2,432	(1,105)	-45.4%
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	\$ 332,638	\$ 330,013	\$ 2,625	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	5,158	7,583	(2,426)	-32.0%
ASSET DISPOSAL	43,805	-	43,805	0.0%
Total Other Operating Income	\$ 88,476	\$ 30,537	\$ 57,939	189.7%
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	\$ 5,991,007	\$ 5,082,030	\$ 908,977	17.9%

GENERAL FUND EXPENDITURES

EXPENDITURE CATEGORY	2022 BOARD APPROVED BUDGET	1/1 - 6/30/2022 ACTUAL	% OF ANNUAL BUDGET SPENT
LEGISLATIVE	\$ 19,095	\$ 13,405	70.2%
EXECUTIVE	354,894	165,272	46.6%
FINANCIAL ADMINISTRATION	324,470	131,140	40.4%
TAX COLLECTION	62,295	30,550	49.0%
LEGAL SERVICES	120,500	59,298	49.2%
PERSONNEL ADMIN	13,000	10,514	80.9%
INFORMATION TECHNOLOGY	230,933	137,105	59.4%
ENGINEERING SERVICES	120,000	72,797	60.7%
BUILDINGS & PLANT	194,645	107,583	55.3%
POLICE	3,572,986	1,557,480	43.6%
FIRE	220,140	51,578	23.4%
CODE ENFORCEMENT	-	(1,125)	
PLANNING & ZONING	465,407	210,426	45.2%
EMERGENCY MANAGEMENT	7,000	2,028	29.0%
PUBLIC WORKS: Highway, Roads & Streets	2,438,672	1,023,186	42.0%
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	31,176	13.0%
RECREATION ADMINISTRATION	81,500	28,580	35.1%
PARTICIPANT RECREATION	53,586	18,880	35.2%
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	469,320	26.4%
TOTAL EXPENDITURES	\$ 11,077,907	\$ 4,450,161	40.2%

GENERAL FUND EXPENDITURES

EXPENDITURE CATEGORY	1/1 - 6/30/2022 ACTUAL	1/1 - 6/30/2021 ACTUAL	Increase (Decrease) Over Prior YTD	% Change over Prior YTD
LEGISLATIVE	\$ 13,405	\$ 11,209	\$ 2,196	19.6%
EXECUTIVE	165,272	213,467	(48,194)	-22.6%
FINANCIAL ADMINISTRATION	131,140	126,563	4,576	3.6%
TAX COLLECTION	30,550	28,995	1,555	5.4%
LEGAL SERVICES	59,298	71,167	(11,869)	-16.7%
PERSONNEL ADMIN	10,514	14,939	(4,425)	-29.6%
INFORMATION TECHNOLOGY	137,105	26,299	110,806	421.3%
ENGINEERING SERVICES	72,797	41,901	30,896	73.7%
BUILDINGS & PLANT	107,583	98,276	9,307	9.5%
POLICE	1,557,480	1,471,419	86,060	5.8%
FIRE	51,578	65,604	(14,026)	-21.4%
CODE ENFORCEMENT	(1,125)	54,650	(55,775)	-102.1%
PLANNING & ZONING	210,426	95,514	114,912	120.3%
EMERGENCY MANAGEMENT	2,028	5,197	(3,169)	-61.0%
PUBLIC WORKS: Highway, Roads & Streets	1,023,186	975,648	47,539	4.9%
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	31,176	8,276	22,900	276.7%
RECREATION ADMINISTRATION	28,580	22,470	6,110	27.2%
PARTICIPANT RECREATION	18,880	12,059	6,821	56.6%
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)	469,320	88,712	380,608	429.0%
TOTAL EXPENDITURES	\$ 4,450,161	\$ 3,705,358	\$ 744,803	20.1%