

Income Statement- Summary by Fund
1/1 - 3/31/2022

	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	1,251,482	84,318	2,483	48,627	528	427,787	509,483	938,528	441,734	2	3,704,973
2022 YTD Expenditures	<u>2,087,248</u>	<u>18,409</u>	<u>124,976</u>	<u>65,932</u>	<u>426</u>	<u>499,662</u>	<u>196,648</u>	<u>459,716</u>	<u>91,016</u>	<u>-</u>	<u>3,544,034</u>
2022 YTD Surplus (Deficit)	<u>(835,766)</u>	<u>65,909</u>	<u>(122,493)</u>	<u>(17,305)</u>	<u>102</u>	<u>(71,875)</u>	<u>312,834</u>	<u>478,812</u>	<u>350,718</u>	<u>2</u>	<u>160,939</u>
2021 YTD Surplus (Deficit)	<u>(781,690)</u>	<u>11,629</u>	<u>(182,016)</u>	<u>58,021</u>	<u>226</u>	<u>175,868</u>	<u>316,090</u>	<u>556,299</u>	<u>(46,094)</u>	<u>22</u>	<u>108,354</u>
Variance over Prior YTD	(54,076)	54,280	59,524	(75,326)	(124)	(247,743)	(3,256)	(77,486)	396,812	(20)	52,585

GENERAL FUND SUMMARY	2022 BOARD APPROVED BUDGET	1/1 - 3/31/2022 ACTUAL	% OF ANNUAL BUDGET
REVENUES:			
OPERATING:			
TAXES	\$ 7,458,904	\$ 1,098,849	14.7%
PERMITS, FEES & INTEREST	874,853	130,139	14.9%
OTHER OPERATING REVENUE	1,418,000	21,084	1.5%
TRANSFERS FROM OTHER FUNDS	561,150	67	0.0%
FROM PRIOR-YEAR RESERVES	600,000	-	0.0%
TOTAL OPERATING REVENUE	\$ 10,912,907	\$ 1,250,139	11.5%
NON-OPERATING:			
DEVELOPMENT GRANTS & CONTRIBUTIONS	65,000	-	0.0%
PRIOR YEAR EXPENSE REFUNDS	100,000	1,343	1.3%
TOTAL NON-OPERATING REVENUE	\$ 165,000	\$ 1,343	0.8%
TOTAL REVENUES	\$ 11,077,907	\$ 1,251,482	11.3%
EXPENDITURES:			
OPERATING:			
(A) GENERAL GOVERNMENT	\$ 1,439,832	\$ 361,109	25.1%
(B) PUBLIC SAFETY	4,265,533	850,029	19.9%
(D) PUBLIC WORKS	2,894,472	565,956	19.6%
(E) RECREATION	135,086	10,447	7.7%
(F) COMMUNITY DEVELOPMENT	12,800	-	0.0%
(G) CONTRIBUTIONS & MISCELLANEOUS	23,600	18,559	78.6%
(H) INSURANCE & BENEFITS	189,600	196,830	103.8%
(I) TRANSFERS TO OTHER FUNDS	2,116,984	84,318	4.0%
TOTAL OPERATING EXPENDITURES	\$ 11,077,907	\$ 2,087,248	18.8%
TOTAL EXPENDITURES	\$ 11,077,907	\$ 2,087,248	18.8%
SURPLUS (DEFICIT)	\$ -	\$ (835,766)	

GENERAL FUND SUMMARY	1/1 - 3/31/2022 ACTUAL	1/1 - 3/31/2021 ACTUAL	Increase (Decrease) Over Prior YTD	% Change over Prior YTD
REVENUES:				
OPERATING:				
TAXES	\$ 1,098,849	\$ 914,177	\$ 184,672	20.2%
PERMITS, FEES & INTEREST	130,139	153,083	(22,944)	-15.0%
OTHER OPERATING REVENUE	21,084	3,978	17,107	430.1%
TRANSFERS FROM OTHER FUNDS	67	-	67	0.0%
FROM PRIOR-YEAR RESERVES	-	-	-	0.0%
TOTAL OPERATING REVENUE	\$ 1,250,139	\$ 1,071,238	\$ 178,902	16.7%
NON-OPERATING:				
DEVELOPMENT GRANTS & CONTRIBUTIONS	-	-	-	0.0%
PRIOR YEAR EXPENSE REFUNDS	1,343	-	1,343	0.0%
TOTAL NON-OPERATING REVENUE	\$ 1,343	\$ -	\$ 1,343	0.0%
TOTAL REVENUES	\$ 1,251,482	\$ 1,071,238	\$ 180,245	16.8%
EXPENDITURES:				
OPERATING:				
(A) GENERAL GOVERNMENT	\$ 361,109	\$ 302,077	\$ 59,032	19.5%
(B) PUBLIC SAFETY	850,029	764,289	85,740	11.2%
(D) PUBLIC WORKS	565,956	552,479	13,477	2.4%
(E) RECREATION	10,447	10,684	(236)	-2.2%
(F) COMMUNITY DEVELOPMENT	-	252	(252)	-100.0%
(G) CONTRIBUTIONS & MISCELLANEOUS	18,559	1,770	16,789	948.4%
(H) INSURANCE & BENEFITS	196,830	186,190	10,640	5.7%
(I) TRANSFERS TO OTHER FUNDS	84,318	35,187	49,131	139.6%
TOTAL OPERATING EXPENDITURES	\$ 2,087,248	\$ 1,852,928	\$ 234,320	12.6%
TOTAL EXPENDITURES	\$ 2,087,248	\$ 1,852,928	\$ 234,320	12.6%
SURPLUS (DEFICIT)	\$ (835,766)	\$ (781,690)	\$ (54,076)	6.9%

GENERAL FUND- REVENUES

REVENUE DESCRIPTION	2021 BOARD APPROVED BUDGET	1/1 - 3/31/2022 ACTUAL	% OF BUDGET REC'D
PROPERTY TAXES	\$ 3,331,000	\$ 17,960	0.5%
LOCAL ENABLING TAXES	3,670,000	1,080,061	29.4%
STATE-SHARED REVENUE	457,904	828	0.2%
Total Tax Revenue	\$ 7,458,904	\$ 1,098,849	14.7%
BUS LICENSES & PERMITS	232,000	-	0.0%
NON-BUS LICENSES & PERMITS	6,050	2,450	40.5%
FINES	64,000	8,613	13.5%
INTEREST	12,500	804	6.4%
RENTS & ROYALTIES	47,303	18,844	39.8%
SERVICE FEES	167,200	30,086	18.0%
REVIEW FEES	160,300	31,667	19.8%
PUBLIC SAFETY FEES	181,500	36,425	20.1%
RECREATIONAL USER FEES	4,000	1,250	31.3%
Total Permits, Fees & Interest Revenue	\$ 874,853	\$ 130,139	14.9%
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	727	72.7%
MEMBERSHIP FEES	23,000	-	0.0%
MISCELLANEOUS REVENUE	9,900	1,257	12.7%
ASSET DISPOSAL	30,000	19,100	0.0%
Total Other Operating Income	\$ 1,418,000	\$ 21,084	1.5%
INTERFUND TRANSFERS	561,150	67	0.0%
Total Interfund Transfer Revenue	\$ 561,150	\$ 67	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	1,343	1.3%
Total Prior Year Expense Refund	\$ 100,000	\$ 1,343	1.3%
Total General Fund Revenues	\$ 11,077,907	\$ 1,251,482	11.3%

GENERAL FUND- REVENUES

REVENUE DESCRIPTION	1/1 - 3/31/2022 ACTUAL	1/1 - 3/31/2021 ACTUAL	Increase (Decrease) Over Prior YTD	% Change over Prior YTD
PROPERTY TAXES	\$ 17,960	\$ 6,790	\$ 11,170	164.5%
LOCAL ENABLING TAXES	1,080,061	906,705	173,355	19.1%
STATE-SHARED REVENUE	828	681	147	0.0%
Total Tax Revenue	\$ 1,098,849	\$ 914,177	\$ 184,672	20.2%
BUS LICENSES & PERMITS	-	-	-	0.0%
NON-BUS LICENSES & PERMITS	2,450	810	1,640	202.5%
FINES	8,613	11,437	(2,824)	-24.7%
INTEREST	804	445	359	80.7%
RENTS & ROYALTIES	18,844	20,446	(1,602)	-7.8%
SERVICE FEES	30,086	31,464	(1,379)	-4.4%
REVIEW FEES	31,667	35,926	(4,259)	-11.9%
PUBLIC SAFETY FEES	36,425	52,005	(15,580)	-30.0%
RECREATIONAL USER FEES	1,250	550	700	127.3%
Total Permits, Fees & Interest Revenue	\$ 130,139	\$ 153,083	\$ (22,944)	-15.0%
FEDERAL GRANTS	-	-	-	0.0%
STATE GRANTS	-	-	-	0.0%
IN LIEU OF TAXES	-	-	-	0.0%
SNOW REMOVAL	-	-	-	0.0%
SANITATION FEES	727	540	187	0.0%
MEMBERSHIP FEES	-	55	(55)	-100.0%
MISCELLANEOUS REVENUE	1,257	3,382	(2,125)	-62.8%
ASSET DISPOSAL	19,100	-	19,100	0.0%
Total Other Operating Income	\$ 21,084	\$ 3,978	\$ 17,107	430.1%
INTERFUND TRANSFERS	67	-	67	0.0%
Total Interfund Transfer Revenue	\$ 67	\$ -	\$ 67	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	1,343	-	1,343	0.0%
Total Prior Year Expense Refund	\$ 1,343	\$ -	\$ 1,343	0.0%
Total General Fund Revenues	\$ 1,251,482	\$ 1,071,238	\$ 180,245	16.8%

GENERAL FUND EXPENDITURES

EXPENDITURE CATEGORY	2021 BOARD APPROVED BUDGET	1/1 - 3/31/2022 ACTUAL	% OF ANNUAL BUDGET SPENT
LEGISLATIVE	\$ 19,095	\$ 6,568	34.4%
EXECUTIVE	354,894	75,439	21.3%
FINANCIAL ADMINISTRATION	324,470	61,566	19.0%
TAX COLLECTION	62,295	14,386	23.1%
LEGAL SERVICES	120,500	22,166	18.4%
PERSONNEL ADMIN	13,000	4,555	35.0%
INFORMATION TECHNOLOGY	230,933	75,938	32.9%
ENGINEERING SERVICES	120,000	45,435	37.9%
BUILDINGS & PLANT	194,645	55,056	28.3%
POLICE	3,572,986	725,533	20.3%
FIRE	220,140	23,736	10.8%
CODE ENFORCEMENT	-	(1,950)	
PLANNING & ZONING	465,407	101,710	21.9%
EMERGENCY MANAGEMENT	7,000	1,000	14.3%
PUBLIC WORKS: Highway, Roads & Streets	2,438,672	518,378	21.3%
TRAFFIC CONTROL	39,000	8,797	22.6%
STORM SEWERS	91,800	2,472	2.7%
REPAIRS/MAINT OF TOOLS & MACHINERY	85,000	32,343	38.1%
REPAIRS/MAINT OF ROADS	240,000	3,965	1.7%
RECREATION ADMINISTRATION	81,500	5,784	7.1%
PARTICIPANT RECREATION	53,586	4,663	8.7%
CONSERVATION OF NATURAL RESOURCES	12,800	-	0.0%
CONTRIBUTIONS/MISCELLANEOUS	23,600	18,559	78.6%
INSURANCE	189,600	196,830	103.8%
EMPLOYEE BENEFITS	-	-	0.0%
TRANSFER TO RESERVES	337,984	-	0.0%
INTERFUND OPERATING TRANSFERS (CAPITAL)	1,779,000	84,318	4.7%
TOTAL EXPENDITURES	\$ 11,077,907	\$ 2,087,248	18.8%

GENERAL FUND EXPENDITURES

EXPENDITURE CATEGORY	1/1 - 3/31/2022 ACTUAL	1/1 - 3/31/2021 ACTUAL	Increase (Decrease) Over Prior YTD	% Change over Prior YTD
LEGISLATIVE	\$ 6,568	\$ 7,114	\$ (545)	-7.7%
EXECUTIVE	75,439	101,837	(26,398)	-25.9%
FINANCIAL ADMINISTRATION	61,566	59,185	2,381	4.0%
TAX COLLECTION	14,386	14,863	(477)	-3.2%
LEGAL SERVICES	22,166	21,958	207	0.9%
PERSONNEL ADMIN	4,555	11,028	(6,473)	-58.7%
INFORMATION TECHNOLOGY	75,938	16,766	59,172	352.9%
ENGINEERING SERVICES	45,435	8,318	37,118	
BUILDINGS & PLANT	55,056	61,009	(5,953)	-9.8%
POLICE	725,533	668,408	57,125	8.5%
FIRE	23,736	28,533	(4,797)	-16.8%
CODE ENFORCEMENT	(1,950)	16,716	(18,666)	-111.7%
PLANNING & ZONING	101,710	49,062	52,648	107.3%
EMERGENCY MANAGEMENT	1,000	1,571	(571)	-36.3%
PUBLIC WORKS: Highway, Roads & Streets	518,378	505,319	13,059	2.6%
TRAFFIC CONTROL	8,797	157	8,640	5496.0%
STORM SEWERS	2,472	3,859	(1,386)	-35.9%
REPAIRS/MAINT OF TOOLS & MACHINERY	32,343	40,689	(8,345)	-20.5%
REPAIRS/MAINT OF ROADS	3,965	2,455	1,510	61.5%
RECREATION ADMINISTRATION	5,784	6,145	(360)	-5.9%
PARTICIPANT RECREATION	4,663	4,539	124	2.7%
CONSERVATION OF NATURAL RESOURCES	-	252	(252)	-100.0%
CONTRIBUTIONS/MISCELLANEOUS	18,559	1,770	16,789	948.4%
INSURANCE	196,830	186,190	10,640	5.7%
EMPLOYEE BENEFITS	-	-	-	
TRANSFER TO RESERVES	-	-	-	
INTERFUND OPERATING TRANSFERS (CAPITAL)	84,318	35,187	49,131	139.6%
TOTAL EXPENDITURES	\$ 2,087,248	\$ 1,852,928	\$ 234,320	12.6%