

Income Statement- Summary by Fund
1/1 - 5/31/2022

	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	3,155,571	323,349	69,686	65,932	14,442	508,060	579,593	955,482	441,777	6	6,113,897
2022 YTD Expenditures	3,728,771	246,532	179,229	65,932	426	905,474	523,785	771,131	115,574	-	6,536,854
2022 YTD Surplus (Deficit)	<u>(573,200)</u>	<u>76,817</u>	<u>(109,544)</u>	<u>-</u>	<u>14,015</u>	<u>(397,414)</u>	<u>55,808</u>	<u>184,351</u>	<u>326,203</u>	<u>6</u>	<u>(422,957)</u>
2021 YTD Surplus (Deficit)	<u>(323,630)</u>	<u>(15,594)</u>	<u>(81,274)</u>	<u>58,021</u>	<u>(24,949)</u>	<u>(82,239)</u>	<u>(3,986)</u>	<u>276,075</u>	<u>372,122</u>	<u>27</u>	<u>174,574</u>
Variance over Prior YTD	(249,570)	92,411	(28,270)	(58,021)	38,964	(315,175)	59,794	(91,724)	(45,919)	(21)	(597,531)

GENERAL FUND SUMMARY	2022 BOARD APPROVED BUDGET	1/1 - 5/31/2022 ACTUAL	% OF ANNUAL BUDGET
REVENUES:			
OPERATING:			
TAXES	\$ 7,458,904	\$ 2,657,045	35.6%
PERMITS, FEES & INTEREST	874,853	298,401	34.1%
OTHER OPERATING REVENUE	1,328,000	37,780	2.8%
TRANSFERS FROM OTHER FUNDS	561,150	(6,633)	-1.2%
FROM PRIOR-YEAR RESERVES	600,000	-	0.0%
TOTAL OPERATING REVENUE	\$ 10,822,907	\$ 2,986,593	27.6%
NON-OPERATING:			
DEVELOPMENT GRANTS & CONTRIBUTIONS	155,000	150,000	96.8%
PRIOR YEAR EXPENSE REFUNDS	100,000	18,978	19.0%
TOTAL NON-OPERATING REVENUE	\$ 255,000	\$ 168,978	66.3%
TOTAL REVENUES	\$ 11,077,907	\$ 3,155,571	28.5%
EXPENDITURES:			
OPERATING:			
(A) GENERAL GOVERNMENT	\$ 1,439,832	\$ 625,561	43.4%
(B) PUBLIC SAFETY	4,265,533	1,549,632	36.3%
(D) PUBLIC WORKS	2,894,472	957,011	33.1%
(E) RECREATION	135,086	36,932	27.3%
(F) COMMUNITY DEVELOPMENT	12,800	11,650	91.0%
(G) CONTRIBUTIONS & MISCELLANEOUS	23,600	22,005	93.2%
(H) INSURANCE & BENEFITS	189,600	202,632	106.9%
(I) TRANSFERS TO OTHER FUNDS	2,116,984	323,349	15.3%
TOTAL OPERATING EXPENDITURES	\$ 11,077,907	\$ 3,728,771	33.7%
TOTAL EXPENDITURES	\$ 11,077,907	\$ 3,728,771	33.7%
SURPLUS (DEFICIT)	\$ -	\$ (573,200)	

GENERAL FUND SUMMARY	1/1 - 5/31/2022 ACTUAL	1/1 - 5/31/2021 ACTUAL	Increase (Decrease) Over Prior YTD	% Change over Prior YTD
REVENUES:				
OPERATING:				
TAXES	\$ 2,657,045	\$ 2,247,479	\$ 409,566	18.2%
PERMITS, FEES & INTEREST	298,401	284,125	14,276	5.0%
OTHER OPERATING REVENUE	37,780	7,928	29,852	376.6%
TRANSFERS FROM OTHER FUNDS	(6,633)	-	(6,633)	
FROM PRIOR-YEAR RESERVES	-	-	-	0.0%
TOTAL OPERATING REVENUE	\$ 2,986,593	\$ 2,539,531	\$ 447,062	17.6%
NON-OPERATING:				
DEVELOPMENT GRANTS & CONTRIBUTIONS	150,000	-	150,000	
PRIOR YEAR EXPENSE REFUNDS	18,978	232,603	(213,624)	-91.8%
TOTAL NON-OPERATING REVENUE	\$ 168,978	\$ 232,603	\$ (63,624)	0.0%
TOTAL REVENUES	\$ 3,155,571	\$ 2,772,134	\$ 383,438	13.8%
EXPENDITURES:				
OPERATING:				
(A) GENERAL GOVERNMENT	\$ 625,561	\$ 516,315	\$ 109,246	21.2%
(B) PUBLIC SAFETY	1,549,632	1,387,086	162,545	11.7%
(D) PUBLIC WORKS	957,011	911,247	45,763	5.0%
(E) RECREATION	36,932	27,014	9,917	36.7%
(F) COMMUNITY DEVELOPMENT	11,650	486	11,164	2297.6%
(G) CONTRIBUTIONS & MISCELLANEOUS	22,005	2,139	19,867	929.0%
(H) INSURANCE & BENEFITS	202,632	186,190	16,442	8.8%
(I) TRANSFERS TO OTHER FUNDS	323,349	65,285	258,064	395.3%
TOTAL OPERATING EXPENDITURES	\$ 3,728,771	\$ 3,095,764	\$ 633,008	20.4%
TOTAL EXPENDITURES	\$ 3,728,771	\$ 3,095,764	\$ 633,008	20.4%
SURPLUS (DEFICIT)	\$ (573,200)	\$ (323,630)	\$ (249,570)	77.1%

GENERAL FUND- REVENUES

REVENUE DESCRIPTION	2022 BOARD APPROVED BUDGET	1/1 - 5/31/2022 ACTUAL	% OF BUDGET REC'D
PROPERTY TAXES	\$ 3,331,000	\$ 612,471	18.4%
LOCAL ENABLING TAXES	3,670,000	2,043,746	55.7%
STATE-SHARED REVENUE	457,904	828	0.2%
Total Tax Revenue	\$ 7,458,904	\$ 2,657,045	35.6%
BUS LICENSES & PERMITS	232,000	57,353	24.7%
NON-BUS LICENSES & PERMITS	6,050	9,850	162.8%
FINES	64,000	16,266	25.4%
INTEREST	12,500	1,226	9.8%
RENTS & ROYALTIES	47,303	25,792	54.5%
SERVICE FEES	167,200	56,588	33.8%
REVIEW FEES	160,300	59,261	37.0%
PUBLIC SAFETY FEES	181,500	68,964	38.0%
RECREATIONAL USER FEES	4,000	3,100	77.5%
Total Permits, Fees & Interest Revenue	\$ 874,853	\$ 298,401	34.1%
FEDERAL GRANTS	1,000	-	0.0%
STATE GRANTS	1,260,942	-	0.0%
SNOW REMOVAL	2,158	-	0.0%
SANITATION FEES	1,000	2,164	216.4%
MEMBERSHIP FEES	23,000	-	0.0%
MISCELLANEOUS REVENUE	9,900	4,456	45.0%
ASSET DISPOSAL	30,000	31,160	0.0%
Total Other Operating Income	\$ 1,328,000	\$ 37,780	2.8%
INTERFUND TRANSFERS	561,150	(6,633)	-1.2%
Total Interfund Transfer Revenue	\$ 561,150	\$ (6,633)	-1.2%
PRIOR YEAR RESERVES	600,000	-	0.0%
Total Prior Year Reserves	\$ 600,000	\$ -	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	18,978	19.0%
Total Prior Year Expense Refund	\$ 100,000	\$ 18,978	19.0%
Total General Fund Revenues	\$ 11,077,907	\$ 3,155,571	28.5%

GENERAL FUND- REVENUES

REVENUE DESCRIPTION	1/1 - 5/31/2022 ACTUAL	1/1 - 5/31/2021 ACTUAL	Increase (Decrease) Over Prior YTD	% Change over Prior YTD
PROPERTY TAXES	\$ 612,471	\$ 621,183	\$ (8,712)	-1.4%
LOCAL ENABLING TAXES	2,043,746	1,625,615	418,131	25.7%
STATE-SHARED REVENUE	828	681	147	0.0%
Total Tax Revenue	\$ 2,657,045	\$ 2,247,479	\$ 409,566	18.2%
BUS LICENSES & PERMITS	57,353	58,568	(1,215)	-2.1%
NON-BUS LICENSES & PERMITS	9,850	1,820	8,030	441.2%
FINES	16,266	21,203	(4,937)	-23.3%
INTEREST	1,226	784	443	56.5%
RENTS & ROYALTIES	25,792	31,288	(5,496)	-17.6%
SERVICE FEES	56,588	41,969	14,619	34.8%
REVIEW FEES	59,261	52,332	6,929	13.2%
PUBLIC SAFETY FEES	68,964	73,986	(5,021)	-6.8%
RECREATIONAL USER FEES	3,100	2,175	925	42.5%
Total Permits, Fees & Interest Revenue	\$ 298,401	\$ 284,125	\$ 14,276	5.0%
FEDERAL GRANTS	-	-	-	
STATE GRANTS	-	1,724	(1,724)	-100.0%
SNOW REMOVAL	-	-	-	
SANITATION FEES	2,164	857	1,308	152.6%
MEMBERSHIP FEES	-	55	(55)	-100.0%
MISCELLANEOUS REVENUE	4,456	5,292	(837)	-15.8%
ASSET DISPOSAL	31,160	-	31,160	
Total Other Operating Income	\$ 37,780	\$ 7,928	\$ 29,852	376.6%
INTERFUND TRANSFERS	(6,633)	-	(6,633)	
Total Interfund Transfer Revenue	\$ (6,633)	\$ -	\$ (6,633)	0.0%
PRIOR YEAR RESERVES	-	-	-	0.0%
Total Prior Year Reserves	\$ -	\$ -	\$ -	0.0%
CONTRIBUTIONS	150,000	-	150,000	
Total Grants & Contribution Revenue	\$ 150,000	\$ -	\$ 150,000	0.0%
PRIOR YEAR EXPENSE REFUND	18,978	232,603	(213,624)	-91.8%
Total Prior Year Expense Refund	\$ 18,978	\$ 232,603	\$ (213,624)	-91.8%
Total General Fund Revenues	\$ 3,155,571	\$ 2,772,134	\$ 383,438	13.8%

GENERAL FUND EXPENDITURES

EXPENDITURE CATEGORY	2022 BOARD APPROVED BUDGET	1/1 - 5/31/2022 ACTUAL	% OF ANNUAL BUDGET SPENT
LEGISLATIVE	\$ 19,095	\$ 11,170	58.5%
EXECUTIVE	354,894	132,968	37.5%
FINANCIAL ADMINISTRATION	324,470	111,180	34.3%
TAX COLLECTION	62,295	24,664	39.6%
LEGAL SERVICES	120,500	47,720	39.6%
PERSONNEL ADMIN	13,000	8,214	63.2%
INFORMATION TECHNOLOGY	230,933	114,219	49.5%
ENGINEERING SERVICES	120,000	84,112	70.1%
BUILDINGS & PLANT	194,645	91,314	46.9%
POLICE	3,572,986	1,323,943	37.1%
FIRE	220,140	43,847	19.9%
CODE ENFORCEMENT	-	(1,125)	
PLANNING & ZONING	465,407	181,301	39.0%
EMERGENCY MANAGEMENT	7,000	1,667	23.8%
PUBLIC WORKS: Highway, Roads & Streets	2,438,672	869,701	35.7%
TRAFFIC CONTROL	39,000	17,520	44.9%
STORM SEWERS	91,800	5,129	5.6%
REPAIRS/MAINT OF TOOLS & MACHINERY	85,000	51,607	60.7%
REPAIRS/MAINT OF ROADS	240,000	13,053	5.4%
RECREATION ADMINISTRATION	81,500	28,169	34.6%
PARTICIPANT RECREATION	53,586	8,763	16.4%
CONSERVATION OF NATURAL RESOURCES	12,800	11,650	91.0%
CONTRIBUTIONS/MISCELLANEOUS	23,600	22,005	93.2%
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	323,349	18.2%
TOTAL EXPENDITURES	\$ 11,077,907	\$ 3,728,771	33.7%

GENERAL FUND EXPENDITURES

EXPENDITURE CATEGORY	1/1 - 5/31/2022 ACTUAL	1/1 - 5/31/2021 ACTUAL	Increase (Decrease) Over Prior YTD	% Change over Prior YTD
LEGISLATIVE	\$ 11,170	\$ 9,971	\$ 1,199	12.0%
EXECUTIVE	132,968	177,659	(44,691)	-25.2%
FINANCIAL ADMINISTRATION	111,180	105,166	6,014	5.7%
TAX COLLECTION	24,664	23,892	772	3.2%
LEGAL SERVICES	47,720	56,691	(8,971)	-15.8%
PERSONNEL ADMIN	8,214	13,374	(5,160)	-38.6%
INFORMATION TECHNOLOGY	114,219	19,679	94,540	480.4%
ENGINEERING SERVICES	84,112	24,225	59,887	247.2%
BUILDINGS & PLANT	91,314	85,658	5,656	6.6%
POLICE	1,323,943	1,217,684	106,258	8.7%
FIRE	43,847	48,853	(5,006)	-10.2%
CODE ENFORCEMENT	(1,125)	34,917	(36,042)	-103.2%
PLANNING & ZONING	181,301	81,101	100,199	123.5%
EMERGENCY MANAGEMENT	1,667	4,530	(2,864)	-63.2%
PUBLIC WORKS: Highway, Roads & Streets	869,701	838,606	31,096	3.7%
TRAFFIC CONTROL	17,520	3,464	14,057	405.8%
STORM SEWERS	5,129	8,262	(3,133)	-37.9%
REPAIRS/MAINT OF TOOLS & MACHINERY	51,607	56,774	(5,167)	-9.1%
REPAIRS/MAINT OF ROADS	13,053	4,142	8,911	215.1%
RECREATION ADMINISTRATION	28,169	18,757	9,412	50.2%
PARTICIPANT RECREATION	8,763	8,257	505	6.1%
CONSERVATION OF NATURAL RESOURCES	11,650	486	11,164	2297.6%
CONTRIBUTIONS/MISCELLANEOUS	22,005	2,139	19,867	929.0%
INSURANCE	202,632	186,190	16,442	8.8%
EMPLOYEE BENEFITS	-	-	-	0.0%
TRANSFER TO RESERVES	-	-	-	0.0%
INTERFUND OPERATING TRANSFERS (CAPITAL)	323,349	65,285	258,064	395.3%
TOTAL EXPENDITURES	\$ 3,728,771	\$ 3,095,764	\$ 633,008	20.4%