

Income Statement- Summary by Fund
1/1 - 10/31/2022

	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	9,780,172	1,250,468	370,238	65,932	76,466	1,970,309	1,635,514	1,909,399	17,123	442,156	40	17,517,818
2022 YTD Expenditures	<u>9,055,605</u>	<u>1,173,651</u>	<u>253,120</u>	<u>65,932</u>	<u>43,527</u>	<u>2,135,851</u>	<u>1,231,750</u>	<u>1,415,830</u>	<u>17,123</u>	<u>613,121</u>	<u>-</u>	<u>16,005,511</u>
2022 YTD Surplus (Deficit)	<u>724,567</u>	<u>76,817</u>	<u>117,118</u>	<u>-</u>	<u>32,938</u>	<u>(165,543)</u>	<u>403,765</u>	<u>493,569</u>	<u>-</u>	<u>(170,965)</u>	<u>40</u>	<u>1,512,307</u>
2021 YTD Surplus (Deficit)	<u>(40,211)</u>	<u>(40,325)</u>	<u>139,286</u>	<u>58,021</u>	<u>33,219</u>	<u>346,256</u>	<u>329,581</u>	<u>469,779</u>	<u>-</u>	<u>160,945</u>	<u>33</u>	<u>1,456,585</u>
Variance over Prior YTD	764,778	117,142	(22,168)	(58,021)	(281)	(511,798)	74,183	23,790	-	(331,910)	7	55,722

GENERAL FUND SUMMARY	2022 BOARD APPROVED BUDGET	1/1 - 10/31/2022 ACTUAL	% OF ANNUAL BUDGET
REVENUES:			
OPERATING:			
TAXES	\$ 7,458,904	\$ 7,287,024	97.7%
PERMITS, FEES & INTEREST	874,853	692,300	79.1%
OTHER OPERATING REVENUE	1,328,000	860,795	64.8%
TRANSFERS FROM OTHER FUNDS	561,150	(6,633)	-1.2%
FROM PRIOR-YEAR RESERVES	600,000	600,000	100.0%
TOTAL OPERATING REVENUE	\$ 10,822,907	\$ 9,433,486	87.2%
NON-OPERATING:			
DEVELOPMENT GRANTS & CONTRIBUTIONS	155,000	150,000	96.8%
PRIOR YEAR EXPENSE REFUNDS	100,000	196,686	196.7%
TOTAL NON-OPERATING REVENUE	\$ 255,000	\$ 346,686	136.0%
TOTAL REVENUES	\$ 11,077,907	\$ 9,780,172	88.3%
EXPENDITURES:			
OPERATING:			
(A) GENERAL GOVERNMENT	\$ 1,439,832	\$ 1,334,627	92.7%
(B) PUBLIC SAFETY	4,265,533	3,704,535	86.8%
(D) PUBLIC WORKS	2,894,472	2,417,468	83.5%
(E) RECREATION	135,086	99,035	73.3%
(F) COMMUNITY DEVELOPMENT	12,800	11,650	91.0%
(G) CONTRIBUTIONS & MISCELLANEOUS	23,600	34,819	147.5%
(H) INSURANCES & EMPLOYEE BENEFITS	189,600	203,003	
(I) TRANSFERS TO OTHER FUNDS	2,116,984	1,250,468	59.1%
TOTAL OPERATING EXPENDITURES	\$ 11,077,907	\$ 9,055,605	81.7%
TOTAL EXPENDITURES	\$ 11,077,907	\$ 9,055,605	81.7%
SURPLUS (DEFICIT)	\$ -	\$ 724,567	

GENERAL FUND SUMMARY	1/1 - 10/31/2022 ACTUAL	1/1 - 10/31/2021 ACTUAL	Increase (Decrease) Over Prior YTD	% Change over Prior YTD
REVENUES:				
OPERATING:				
TAXES	\$ 7,287,024	\$ 6,132,308	\$ 1,154,715	18.8%
PERMITS, FEES & INTEREST	692,300	562,348	129,952	23.1%
OTHER OPERATING REVENUE	860,795	313,920	546,874	174.2%
TRANSFERS FROM OTHER FUNDS	(6,633)	1,101	(7,733)	-702.6%
FROM PRIOR-YEAR RESERVES	600,000	1,260	598,740	47536.1%
TOTAL OPERATING REVENUE	\$ 9,433,486	\$ 7,010,937	\$ 2,422,549	34.6%
NON-OPERATING:				
DEVELOPMENT GRANTS & CONTRIBUTIONS	150,000	179,937	(29,937)	-16.6%
PRIOR YEAR EXPENSE REFUNDS	196,686	232,603	(35,916)	-15.4%
TOTAL NON-OPERATING REVENUE	\$ 346,686	\$ 412,540	\$ (65,854)	-16.0%
TOTAL REVENUES	\$ 9,780,172	\$ 7,423,477	\$ 2,356,696	31.7%
EXPENDITURES:				
OPERATING:				
(A) GENERAL GOVERNMENT	\$ 1,334,627	\$ 1,231,634	\$ 102,994	8.4%
(B) PUBLIC SAFETY	3,704,535	3,357,866	346,669	10.3%
(D) PUBLIC WORKS	2,417,468	2,273,628	143,840	6.3%
(E) RECREATION	99,035	73,751	25,284	34.3%
(F) COMMUNITY DEVELOPMENT	11,650	577	11,073	1919.3%
(G) CONTRIBUTIONS & MISCELLANEOUS	34,819	16,239	18,580	114.4%
(H) INSURANCES & EMPLOYEE BENEFITS	203,003	193,793	9,209	4.8%
(I) TRANSFERS TO OTHER FUNDS	1,250,468	316,199	934,269	295.5%
TOTAL OPERATING EXPENDITURES	\$ 9,055,605	\$ 7,463,687	\$ 1,591,918	21.3%
TOTAL EXPENDITURES	\$ 9,055,605	\$ 7,463,687	\$ 1,591,918	21.3%
SURPLUS (DEFICIT)	\$ 724,567	\$ (40,211)	\$ 764,778	-1901.9%

GENERAL FUND- REVENUES

REVENUE DESCRIPTION	2022 BOARD APPROVED BUDGET	1/1 - 10/31/2022 ACTUAL	% OF BUDGET REC'D
PROPERTY TAXES	\$ 3,331,000	\$ 3,260,665	97.9%
LOCAL ENABLING TAXES	3,670,000	3,557,366	96.9%
STATE-SHARED REVENUE	457,904	468,993	102.4%
Total Tax Revenue	\$ 7,458,904	\$ 7,287,024	97.7%
BUS LICENSES & PERMITS	232,000	147,672	63.7%
NON-BUS LICENSES & PERMITS	6,050	12,285	203.1%
FINES	64,000	34,648	54.1%
INTEREST	12,500	10,198	81.6%
RENTS & ROYALTIES	47,303	43,162	91.2%
SERVICE FEES	167,200	110,804	66.3%
REVIEW FEES	160,300	165,825	103.4%
PUBLIC SAFETY FEES	181,500	162,231	89.4%
RECREATIONAL USER FEES	4,000	5,475	136.9%
Total Permits, Fees & Interest Revenue	\$ 874,853	\$ 692,300	79.1%
FEDERAL GRANTS	1,000	-	0.0%
STATE GRANTS	1,260,942	783,687	62.2%
SNOW REMOVAL	2,158	-	0.0%
SANITATION FEES	1,000	3,607	360.7%
MEMBERSHIP FEES	23,000	21,685	94.3%
MISCELLANEOUS REVENUE	9,900	8,011	80.9%
ASSET DISPOSAL	30,000	43,805	146.0%
Total Other Operating Income	\$ 1,328,000	\$ 860,795	64.8%
INTERFUND TRANSFERS	561,150	(6,633)	-1.2%
Total Interfund Transfer Revenue	\$ 561,150	\$ (6,633)	-1.2%
PRIOR YEAR RESERVES	600,000	600,000	100.0%
Total Prior Year Reserves	\$ 600,000	\$ 600,000	100.0%
CONTRIBUTIONS	155,000	150,000	96.8%
Total Grants & Contribution Revenue	\$ 155,000	\$ 150,000	96.8%
PRIOR YEAR EXPENSE REFUND	100,000	196,686	196.7%
Total Prior Year Expense Refund	\$ 100,000	\$ 196,686	196.7%
Total General Fund Revenues	\$ 11,077,907	\$ 9,780,172	88.3%

GENERAL FUND- REVENUES

REVENUE DESCRIPTION	1/1 - 10/31/2022 ACTUAL	1/1 - 10/31/2021 ACTUAL	Increase (Decrease) Over Prior YTD	% Change over Prior YTD
PROPERTY TAXES	\$ 3,260,665	\$ 2,629,613	\$ 631,051	24.0%
LOCAL ENABLING TAXES	3,557,366	3,060,895	496,471	16.2%
STATE-SHARED REVENUE	468,993	441,800	27,193	6.2%
Total Tax Revenue	\$ 7,287,024	\$ 6,132,308	\$ 1,154,715	18.8%
BUS LICENSES & PERMITS	147,672	116,172	31,500	27.1%
NON-BUS LICENSES & PERMITS	12,285	10,200	2,085	20.4%
FINES	34,648	45,933	(11,285)	-24.6%
INTEREST	10,198	2,777	7,420	267.2%
RENTS & ROYALTIES	43,162	62,602	(19,440)	-31.1%
SERVICE FEES	110,804	106,795	4,009	3.8%
REVIEW FEES	165,825	103,880	61,945	59.6%
PUBLIC SAFETY FEES	162,231	108,663	53,568	49.3%
RECREATIONAL USER FEES	5,475	5,325	150	2.8%
Total Permits, Fees & Interest Revenue	\$ 692,300	\$ 562,348	\$ 129,952	23.1%
FEDERAL GRANTS	-	-	-	0.0%
STATE GRANTS	783,687	200,887	582,799	290.1%
SNOW REMOVAL	-	-	-	0.0%
SANITATION FEES	3,607	2,192	1,415	64.5%
MEMBERSHIP FEES	21,685	23,000	(1,315)	-5.7%
MISCELLANEOUS REVENUE	8,011	33,840	(25,830)	-76.3%
ASSET DISPOSAL	43,805	54,000	(10,195)	-18.9%
Total Other Operating Income	\$ 860,795	\$ 313,920	\$ 546,874	174.2%
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	600,000	1,260	598,740	47536.1%
Total Prior Year Reserves	\$ 600,000	\$ 1,260	\$ 598,740	47536.1%
CONTRIBUTIONS	150,000	179,937	(29,937)	-16.6%
Total Grants & Contribution Revenue	\$ 150,000	\$ 179,937	\$ (29,937)	-16.6%
PRIOR YEAR EXPENSE REFUND	196,686	232,603	(35,916)	-15.4%
Total Prior Year Expense Refund	\$ 196,686	\$ 232,603	\$ (35,916)	-15.4%
Total General Fund Revenues	\$ 9,780,172	\$ 7,423,477	\$ 2,356,696	31.7%

GENERAL FUND EXPENDITURES

EXPENDITURE CATEGORY	2022 BOARD APPROVED BUDGET	1/1 - 10/31/2022 ACTUAL	% OF ANNUAL BUDGET SPENT
LEGISLATIVE	\$ 19,095	\$ 20,510	107.4%
EXECUTIVE	354,894	327,457	92.3%
FINANCIAL ADMINISTRATION	324,470	278,694	85.9%
TAX COLLECTION	62,295	56,528	90.7%
LEGAL SERVICES	120,500	125,130	103.8%
PERSONNEL ADMIN	13,000	18,907	145.4%
INFORMATION TECHNOLOGY	230,933	181,515	78.6%
ENGINEERING SERVICES	120,000	140,385	117.0%
BUILDINGS & PLANT	194,645	185,502	95.3%
POLICE	3,572,986	3,070,664	85.9%
FIRE	220,140	196,750	89.4%
CODE ENFORCEMENT	-	(1,750)	
PLANNING & ZONING	465,407	431,420	92.7%
EMERGENCY MANAGEMENT	7,000	7,450	106.4%
PUBLIC WORKS: Highway, Roads & Streets	2,438,672	1,994,755	81.8%
TRAFFIC CONTROL	39,000	26,038	66.8%
STORM SEWERS	91,800	33,054	36.0%
REPAIRS/MAINT OF TOOLS & MACHINERY	85,000	96,413	113.4%
REPAIRS/MAINT OF ROADS	240,000	267,208	111.3%
RECREATION ADMINISTRATION	81,500	53,282	65.4%
PARTICIPANT RECREATION	53,586	45,754	85.4%
CONSERVATION OF NATURAL RESOURCES	12,800	11,650	91.0%
CONTRIBUTIONS/MISCELLANEOUS	23,600	34,819	147.5%
INSURANCE	189,600	203,003	107.1%
TRANSFER TO RESERVES	337,984	-	0.0%
INTERFUND OPERATING TRANSFERS (CAPITAL)	1,779,000	1,250,468	70.3%
TOTAL EXPENDITURES	\$ 11,077,907	\$ 9,055,605	81.7%

GENERAL FUND EXPENDITURES

EXPENDITURE CATEGORY	1/1 - 10/31/2022 ACTUAL	1/1 - 10/31/2021 ACTUAL	Increase (Decrease) Over Prior YTD	% Change over Prior YTD
LEGISLATIVE	\$ 20,510	\$ 17,181	\$ 3,329	19.4%
EXECUTIVE	327,457	441,167	(113,710)	-25.8%
FINANCIAL ADMINISTRATION	278,694	278,400	294	0.1%
TAX COLLECTION	56,528	51,609	4,919	9.5%
LEGAL SERVICES	125,130	119,997	5,133	4.3%
PERSONNEL ADMIN	18,907	23,789	(4,883)	-20.5%
INFORMATION TECHNOLOGY	181,515	35,219	146,296	415.4%
ENGINEERING SERVICES	140,385	83,637	56,747	67.8%
BUILDINGS & PLANT	185,502	180,634	4,868	2.7%
POLICE	3,070,664	2,929,553	141,112	4.8%
FIRE	196,750	179,934	16,816	9.3%
CODE ENFORCEMENT	(1,750)	72,676	(74,426)	-102.4%
PLANNING & ZONING	431,420	168,419	263,002	156.2%
EMERGENCY MANAGEMENT	7,450	7,284	166	2.3%
PUBLIC WORKS: Highway, Roads & Streets	1,994,755	1,995,848	(1,093)	-0.1%
TRAFFIC CONTROL	26,038	9,680	16,358	169.0%
STORM SEWERS	33,054	5,887	27,167	461.5%
REPAIRS/MAINT OF TOOLS & MACHINERY	96,413	79,036	17,377	22.0%
REPAIRS/MAINT OF ROADS	267,208	183,177	84,031	45.9%
RECREATION ADMINISTRATION	53,282	47,605	5,677	11.9%
PARTICIPANT RECREATION	45,754	26,146	19,608	75.0%
CONSERVATION OF NATURAL RESOURCES	11,650	577	11,073	1919.3%
CONTRIBUTIONS/MISCELLANEOUS	34,819	16,239	18,580	114.4%
INSURANCE	203,003	193,793	9,209	4.8%
TRANSFER TO RESERVES	-	-	-	0.0%
INTERFUND OPERATING TRANSFERS (CAPITAL)	1,250,468	316,199	934,269	295.5%
TOTAL EXPENDITURES	\$ 9,055,605	\$ 7,463,687	\$ 1,591,918	21.3%