

Income Statement- Summary by Fund
1/1 - 9/30/2022

	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	9,463,974	1,126,750	366,593	65,932	75,929	2,399,554	1,593,735	1,904,017	17,123	441,955	19	17,455,582
2022 YTD Expenditures	8,032,325	1,116,039	248,868	65,932	43,527	2,535,244	1,135,466	1,403,403	17,123	266,981	-	14,864,909
2022 YTD Surplus (Deficit)	1,431,649	10,711	117,725	-	32,402	(135,690)	458,269	500,614	-	174,974	19	2,590,673
2021 YTD Surplus (Deficit)	641,876	(33,964)	163,744	58,021	32,762	475,078	440,229	752,470	-	299,332	32	2,829,579
Variance over Prior YTD	789,773	44,674	(46,019)	(58,021)	(360)	(610,768)	18,040	(251,856)	-	(124,358)	(13)	(238,906)

GENERAL FUND SUMMARY	2022 BOARD APPROVED BUDGET	1/1 - 9/30/2022 ACTUAL	% OF ANNUAL BUDGET
REVENUES:			
OPERATING:			
TAXES	\$ 7,458,904	\$ 7,115,845	95.4%
PERMITS, FEES & INTEREST	874,853	548,963	62.7%
OTHER OPERATING REVENUE	1,328,000	859,113	64.7%
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	\$ 9,117,288	84.2%
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	\$ 9,463,974	85.4%
EXPENDITURES:			
OPERATING:			
(A) GENERAL GOVERNMENT	\$ 1,439,832	\$ 1,206,693	83.8%
(B) PUBLIC SAFETY	4,265,533	3,179,183	74.5%
(D) PUBLIC WORKS	2,894,472	2,177,298	75.2%
(E) RECREATION	135,086	95,024	70.3%
(F) COMMUNITY DEVELOPMENT	12,800	11,650	91.0%
(G) CONTRIBUTIONS & MISCELLANEOUS	23,600	32,725	138.7%
(H) INSURANCE & BENEFITS	189,600	203,003	107.1%
(I) TRANSFERS TO OTHER FUNDS	2,116,984	1,126,750	53.2%
TOTAL OPERATING EXPENDITURES	\$ 11,077,907	\$ 8,032,325	72.5%
TOTAL EXPENDITURES	\$ 11,077,907	\$ 8,032,325	72.5%
SURPLUS (DEFICIT)	\$ -	\$ 1,431,649	

GENERAL FUND SUMMARY	1/1 - 9/30/2022 ACTUAL	1/1 - 9/30/2021 ACTUAL	Increase (Decrease) Over Prior YTD	% Change over Prior YTD
REVENUES:				
OPERATING:				
TAXES	\$ 7,115,845	\$ 5,985,450	\$ 1,130,395	18.9%
PERMITS, FEES & INTEREST	548,963	529,810	19,153	3.6%
OTHER OPERATING REVENUE	859,113	182,136	676,978	371.7%
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	\$ 9,117,288	\$ 6,699,755	\$ 2,417,533	36.1%
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	\$ 9,463,974	\$ 7,112,295	\$ 2,351,679	33.1%
EXPENDITURES:				
OPERATING:				
(A) GENERAL GOVERNMENT	\$ 1,206,693	\$ 1,096,080	\$ 110,613	10.1%
(B) PUBLIC SAFETY	3,179,183	2,895,807	283,376	9.8%
(D) PUBLIC WORKS	2,177,298	1,963,135	214,163	10.9%
(E) RECREATION	95,024	55,351	39,673	71.7%
(F) COMMUNITY DEVELOPMENT	11,650	577	11,073	1919.3%
(G) CONTRIBUTIONS & MISCELLANEOUS	32,725	16,239	16,486	101.5%
(H) INSURANCE & BENEFITS	203,003	186,190	16,812	9.0%
(I) TRANSFERS TO OTHER FUNDS	1,126,750	257,040	869,710	338.4%
TOTAL OPERATING EXPENDITURES	\$ 8,032,325	\$ 6,470,420	\$ 1,561,906	24.1%
TOTAL EXPENDITURES	\$ 8,032,325	\$ 6,470,420	\$ 1,561,906	24.1%
SURPLUS (DEFICIT)	\$ 1,431,649	\$ 641,876	\$ 789,773	123.0%

GENERAL FUND- REVENUES

REVENUE DESCRIPTION	2022 BOARD APPROVED BUDGET	1/1 - 9/30/2022 ACTUAL	% OF BUDGET REC'D
PROPERTY TAXES	\$ 3,331,000	\$ 3,240,606	97.3%
LOCAL ENABLING TAXES	3,670,000	3,413,223	93.0%
STATE-SHARED REVENUE	457,904	462,016	100.9%
Total Tax Revenue	\$ 7,458,904	\$ 7,115,845	95.4%
BUS LICENSES & PERMITS	232,000	114,109	49.2%
NON-BUS LICENSES & PERMITS	6,050	11,655	192.6%
FINES	64,000	30,936	48.3%
INTEREST	12,500	2,040	16.3%
RENTS & ROYALTIES	47,303	39,688	83.9%
SERVICE FEES	167,200	99,447	59.5%
REVIEW FEES	160,300	115,505	72.1%
PUBLIC SAFETY FEES	181,500	130,109	71.7%
RECREATIONAL USER FEES	4,000	5,475	136.9%
Total Permits, Fees & Interest Revenue	\$ 874,853	\$ 548,963	62.7%
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	3,316	331.6%
MEMBERSHIP FEES	23,000	20,575	89.5%
MISCELLANEOUS REVENUE	9,900	7,731	78.1%
ASSET DISPOSAL	30,000	43,805	146.0%
Total Other Operating Income	\$ 1,328,000	\$ 859,113	64.7%
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	\$ 9,463,974	85.4%

GENERAL FUND- REVENUES

REVENUE DESCRIPTION	1/1 - 9/30/2022 ACTUAL	1/1 - 9/30/2021 ACTUAL	Increase (Decrease) Over Prior YTD	% Change over Prior YTD
PROPERTY TAXES	\$ 3,240,606	\$ 2,613,974	\$ 626,631	24.0%
LOCAL ENABLING TAXES	3,413,223	2,936,384	476,839	16.2%
STATE-SHARED REVENUE	462,016	435,092	26,924	6.2%
Total Tax Revenue	\$ 7,115,845	\$ 5,985,450	\$ 1,130,395	18.9%
BUS LICENSES & PERMITS	114,109	116,172	(2,064)	-1.8%
NON-BUS LICENSES & PERMITS	11,655	9,265	2,390	25.8%
FINES	30,936	42,152	(11,216)	-26.6%
INTEREST	2,040	2,731	(691)	-25.3%
RENTS & ROYALTIES	39,688	56,339	(16,651)	-29.6%
SERVICE FEES	99,447	95,225	4,222	4.4%
REVIEW FEES	115,505	102,306	13,199	12.9%
PUBLIC SAFETY FEES	130,109	100,269	29,839	29.8%
RECREATIONAL USER FEES	5,475	5,350	125	2.3%
Total Permits, Fees & Interest Revenue	\$ 548,963	\$ 529,810	\$ 19,153	3.6%
FEDERAL GRANTS	-	-	-	0.0%
STATE GRANTS	783,687	77,933	705,753	905.6%
SNOW REMOVAL	-	-	-	0.0%
SANITATION FEES	3,316	2,192	1,124	51.3%
MEMBERSHIP FEES	20,575	22,810	(2,235)	-9.8%
MISCELLANEOUS REVENUE	7,731	33,200	(25,470)	-76.7%
ASSET DISPOSAL	43,805	46,000	(2,195)	-4.8%
Total Other Operating Income	\$ 859,113	\$ 182,136	\$ 676,978	371.7%
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	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	\$ 9,463,974	\$ 7,112,295	\$ 2,351,679	33.1%

GENERAL FUND EXPENDITURES

EXPENDITURE CATEGORY	2022 BOARD APPROVED BUDGET	1/1 - 9/30/2022 ACTUAL	% OF ANNUAL BUDGET SPENT
LEGISLATIVE	\$ 19,095	\$ 16,945	88.7%
EXECUTIVE	354,894	302,772	85.3%
FINANCIAL ADMINISTRATION	324,470	251,804	77.6%
TAX COLLECTION	62,295	54,414	87.3%
LEGAL SERVICES	120,500	117,520	97.5%
PERSONNEL ADMIN	13,000	18,522	142.5%
INFORMATION TECHNOLOGY	230,933	166,672	72.2%
ENGINEERING SERVICES	120,000	104,275	86.9%
BUILDINGS & PLANT	194,645	173,770	89.3%
POLICE	3,572,986	2,721,002	76.2%
FIRE	220,140	80,369	36.5%
CODE ENFORCEMENT	-	(1,125)	
PLANNING & ZONING	465,407	371,820	79.9%
EMERGENCY MANAGEMENT	7,000	7,117	101.7%
PUBLIC WORKS: Highway, Roads & Streets	2,438,672	1,794,125	73.6%
TRAFFIC CONTROL	39,000	26,038	66.8%
STORM SEWERS	91,800	30,876	33.6%
REPAIRS/MAINT OF TOOLS & MACHINERY	85,000	94,075	110.7%
REPAIRS/MAINT OF ROADS	240,000	232,185	96.7%
RECREATION ADMINISTRATION	81,500	51,467	63.2%
PARTICIPANT RECREATION	53,586	43,556	81.3%
CONSERVATION OF NATURAL RESOURCES	12,800	11,650	91.0%
CONTRIBUTIONS/MISCELLANEOUS	23,600	32,725	138.7%
INSURANCE	189,600	203,003	107.1%
EMPLOYEE BENEFITS	-	-	0.0%
TRANSFER TO RESERVES	337,984	-	0.0%
INTERFUND OPERATING TRANSFERS (CAPITAL)	1,779,000	1,126,750	63.3%
TOTAL EXPENDITURES	\$ 11,077,907	\$ 8,032,325	72.5%

GENERAL FUND EXPENDITURES

EXPENDITURE CATEGORY	1/1 - 9/30/2022 ACTUAL	1/1 - 9/30/2021 ACTUAL	Increase (Decrease) Over Prior YTD	% Change over Prior YTD
LEGISLATIVE	\$ 16,945	\$ 15,482	\$ 1,464	9.5%
EXECUTIVE	302,772	399,496	(96,724)	-24.2%
FINANCIAL ADMINISTRATION	251,804	250,989	815	0.3%
TAX COLLECTION	54,414	48,997	5,417	11.1%
LEGAL SERVICES	117,520	102,476	15,044	14.7%
PERSONNEL ADMIN	18,522	18,862	(341)	-1.8%
INFORMATION TECHNOLOGY	166,672	28,018	138,654	494.9%
ENGINEERING SERVICES	104,275	68,974	35,301	51.2%
BUILDINGS & PLANT	173,770	162,787	10,983	6.7%
POLICE	2,721,002	2,598,704	122,299	4.7%
FIRE	80,369	86,227	(5,858)	-6.8%
CODE ENFORCEMENT	(1,125)	61,990	(63,115)	-101.8%
PLANNING & ZONING	371,820	141,937	229,884	162.0%
EMERGENCY MANAGEMENT	7,117	6,951	166	2.4%
PUBLIC WORKS: Highway, Roads & Streets	1,794,125	1,769,720	24,405	1.4%
TRAFFIC CONTROL	26,038	9,680	16,358	169.0%
STORM SEWERS	30,876	5,647	25,229	446.8%
REPAIRS/MAINT OF TOOLS & MACHINERY	94,075	76,590	17,484	22.8%
REPAIRS/MAINT OF ROADS	232,185	101,498	130,686	128.8%
RECREATION ADMINISTRATION	51,467	31,605	19,863	62.8%
PARTICIPANT RECREATION	43,556	23,746	19,810	83.4%
CONSERVATION OF NATURAL RESOURCES	11,650	577	11,073	1919.3%
CONTRIBUTIONS/MISCELLANEOUS	32,725	16,239	16,486	101.5%
INSURANCE	203,003	186,190	16,812	9.0%
EMPLOYEE BENEFITS	-	-	-	0.0%
TRANSFER TO RESERVES	-	-	-	0.0%
INTERFUND OPERATING TRANSFERS (CAPITAL)	1,126,750	257,040	869,710	338.4%
TOTAL EXPENDITURES	\$ 8,032,325	\$ 6,470,420	\$ 1,561,906	24.1%