

## 2022 STATEMENT OF REVENUES AND EXPENDITURES BY FUND

GENERAL FUND								
Revenue	2021 Actual	2022 Budget	2022 Forecast	2022 Forecast vs 2021 Actual		2022 Forecast vs 2022 Budget		
				\$ VAR, Fav (Unfav)	% VAR, Fav (Unfav)	\$ VAR, Fav (Unfav)	% VAR, Fav (Unfav)	
Revenue - Taxes	5,388,834	4,432,304	5,268,222	(120,613)	-2%	835,918	19%	
Revenue - Intergovernmental	387,378	347,000	373,208	(14,170)	-4%	26,208	8%	
Revenue - Licenses	940,266	924,690	1,016,985	76,719	8%	92,295	10%	
Revenue - Fines and court costs	144,901	142,000	153,203	8,302	6%	11,203	8%	
Revenue - Charges for Services	789,934	1,184,214	1,155,837	365,904	46%	(28,377)	-2%	
Revenue - Investment Income	(927)	20,000	(34,664)	(33,737)	3640%	(54,664)	-273%	
Revenue - Donations	1,214,575	-	1,824	(1,212,751)	-100%	1,824		
Revenue - Grants	35,462	868,941	646,489	611,027	1723%	(222,452)	-26%	
Revenue - Miscellaneous	27,456	23,000	37,536	10,080	37%	14,536	63%	
<b>Revenue Total</b>	<b>8,927,879</b>	<b>7,942,149</b>	<b>8,618,641</b>	<b>(309,238)</b>	<b>-3%</b>	<b>676,492</b>	<b>9%</b>	
<b>Expenditures</b>								
Expenditures - General Govn	686,080	799,137	881,613	(195,533)	-29%	(82,476)	-10%	
Expenditures - Public Works	900,806	925,886	1,082,764	(181,959)	-20%	(156,878)	-17%	
Expenditures - Public Safety	2,807,964	2,611,388	2,602,730	205,234	7%	8,658	0%	
Expenditures - Municipal Court	105,954	134,317	123,628	(17,674)	-17%	10,689	8%	
Expenditures - Parks and Rec	1,218,341	1,535,423	1,539,942	(321,600)	-26%	(4,519)	0%	
Expenditures - Pool	98,749	194,120	188,629	(89,879)	-91%	5,491	3%	
Expenditures - Employee Benefits	1,243,539	1,216,214	1,203,837	39,702	3%	12,377	1%	
<b>Expenditures Total</b>	<b>7,061,433</b>	<b>7,416,485</b>	<b>7,623,144</b>	<b>(561,711)</b>	<b>-8%</b>	<b>(206,659)</b>	<b>-3%</b>	
<b>Capital Outlay</b>								
Capital Outlay - General Govn	-	6,000	5,400	(5,400)		600	10%	
Capital Outlay - Public Works	3,290	550,000	561,289	(558,000)	-16962%	(11,289)	-2%	
Capital Outlay - Public Safety	1,367	82,700	83,111	(81,744)	-5981%	(411)	0%	
Capital Outlay - Municipal Court	-	-	-	-		-		
Capital Outlay - Parks and Rec	72,948	1,400,000	1,398,408	(1,325,460)	-1817%	1,592	0%	
Capital Outlay - Pool	-	-	-	-		-		
<b>Capital Outlay Total</b>	<b>77,604</b>	<b>2,038,700</b>	<b>2,048,208</b>	<b>(1,970,604)</b>	<b>-2539%</b>	<b>(9,508)</b>	<b>0%</b>	
<b>Debt Service</b>								
Principal	-	-	-	-		-		
Interest	-	-	-	-		-		
<b>Debt Service Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>		
<b>Other Financing Sources and Uses</b>								
Sale of Capital Assets	35,693	-	6,525	(29,168)	-82%	6,525		
Insurance Proceeds	20,363	-	17,572	(2,791)	-14%	17,572		
Transfers	(177,613)	-	-	177,613		-		
<b>Other Financing Sources and Uses Total</b>	<b>(121,556)</b>	<b>-</b>	<b>24,097</b>	<b>145,653</b>	<b>-120%</b>	<b>24,097</b>		
<b>Net Change in Fund Balances</b>	<b>\$ 1,667,286</b>	<b>\$ (1,513,036)</b>	<b>\$ (1,028,614)</b>	<b>\$ (2,695,900)</b>		<b>\$ 484,422</b>		

## 2022 STATEMENT OF REVENUES AND EXPENDITURES BY FUND

CAPITAL PROJECTS FUND								
Revenue	2021 Actual	2022 Budget	2022 Forecast	2022 Forecast vs 2021 Actual		2022 Forecast vs 2022 Budget		
				\$ VAR, Fav (Unfav)	% VAR, Fav (Unfav)	\$ VAR, Fav (Unfav)	% VAR, Fav (Unfav)	
Revenue - Taxes	1,123,825	1,070,254	1,068,364	(55,461)	-5%	(1,890)		0%
Revenue - Intergovernmental				-		-		
Revenue - Licenses				-		-		
Revenue - Fines and court costs				-		-		
Revenue - Charges for Services				-		-		
Revenue - Investment Income				-		-		
Revenue - Donations	500			(500)	-100%	-		
Revenue - Grants	405,016	240,000	240,000	(165,017)	-41%	(0)		0%
Revenue - Miscellaneous	0			(0)	-100%	-		
<b>Revenue Total</b>	<b>1,529,342</b>	<b>1,310,254</b>	<b>1,308,364</b>	<b>(220,978)</b>	<b>-14%</b>	<b>(1,891)</b>		<b>0%</b>
<b>Expenditures</b>								
Expenditures - General Govn				-		-		
Expenditures - Public Works				-		-		
Expenditures - Public Safety				-		-		
Expenditures - Municipal Court				-		-		
Expenditures - Parks and Rec				-		-		
Expenditures - Pool				-		-		
Expenditures - Employee Benefits				-		-		
<b>Expenditures Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>		
<b>Capital Outlay</b>								
Capital Outlay - General Govn	2,735	2,500	1,458	1,276	47%	1,042		42%
Capital Outlay - Public Works	404,150	863,500	862,287	(458,137)	-113%	1,213		0%
Capital Outlay - Public Safety	155,349	354,493	354,826	(199,477)	-128%	(333)		0%
Capital Outlay - Municipal Court	896	4,500	2,625	(1,729)	-193%	1,875		42%
Capital Outlay - Parks and Rec	771,022	360,900	352,261	418,761	54%	8,639		2%
Capital Outlay - Pool	68,958		4,922	64,036	93%	(4,922)		
<b>Capital Outlay Total</b>	<b>1,403,110</b>	<b>1,585,893</b>	<b>1,578,379</b>	<b>(175,269)</b>	<b>-12%</b>	<b>7,514</b>		<b>0%</b>
<b>Debt Service</b>								
Principal	132,524	136,612	136,612	(4,088)	-3%	0		0%
Interest	9,912	5,823	5,823	4,088	41%	(0)		0%
<b>Debt Service Total</b>	<b>142,436</b>	<b>142,436</b>	<b>142,436</b>	<b>(0)</b>	<b>0%</b>	<b>(0)</b>		<b>0%</b>
<b>Other Financing Sources and Uses</b>								
Sale of Capital Assets				-		-		
Insurance Proceeds				-		-		
Transfers	177,613			(177,613)		-		
<b>Other Financing Sources and Uses Total</b>	<b>177,613</b>	<b>-</b>	<b>-</b>	<b>(177,613)</b>	<b>-100%</b>	<b>-</b>		
<b>Net Change in Fund Balances</b>	<b>\$ 161,409</b>	<b>\$ (418,074)</b>	<b>\$ (412,451)</b>	<b>\$ (573,861)</b>		<b>\$ 5,623</b>		

## 2022 STATEMENT OF REVENUES AND EXPENDITURES BY FUND

COUNTY ROAD FUND							
Revenue	2021 Actual	2022 Budget	2022 Forecast	2022 Forecast vs 2021 Actual		2022 Forecast vs 2022 Budget	
				\$ VAR, Fav (Unfav)	% VAR, Fav (Unfav)	\$ VAR, Fav (Unfav)	% VAR, Fav (Unfav)
Revenue - Taxes				-		-	
Revenue - Intergovernmental	389,048	410,212	410,212	21,164	5%	(1)	0%
Revenue - Licenses				-		-	
Revenue - Fines and court costs				-		-	
Revenue - Charges for Services				-		-	
Revenue - Investment Income	7		14	7	98%	14	
Revenue - Donations				-		-	
Revenue - Grants				-		-	
Revenue - Miscellaneous				-		-	
<b>Revenue Total</b>	<b>389,055</b>	<b>410,212</b>	<b>410,226</b>	<b>21,171</b>	<b>5%</b>	<b>13</b>	<b>0%</b>
<b>Expenditures</b>							
Expenditures - General Govn				-		-	
Expenditures - Public Works	522,443	553,971	559,777	(37,335)	-7%	(5,806)	-1%
Expenditures - Public Safety				-		-	
Expenditures - Municipal Court				-		-	
Expenditures - Parks and Rec				-		-	
Expenditures - Pool				-		-	
Expenditures - Employee Benefits				-		-	
<b>Expenditures Total</b>	<b>522,443</b>	<b>553,971</b>	<b>559,777</b>	<b>(37,335)</b>	<b>-7%</b>	<b>(5,806)</b>	<b>-1%</b>
<b>Capital Outlay</b>							
Capital Outlay - General Govn				-		-	
Capital Outlay - Public Works		137,268	138,969	(138,969)		(1,701)	-1%
Capital Outlay - Public Safety				-		-	
Capital Outlay - Municipal Court				-		-	
Capital Outlay - Parks and Rec				-		-	
Capital Outlay - Pool				-		-	
<b>Capital Outlay Total</b>	<b>0</b>	<b>137,268</b>	<b>138,969</b>	<b>(138,969)</b>		<b>(1,701)</b>	<b>-1%</b>
<b>Debt Service</b>							
Principal				-		-	
Interest				-		-	
<b>Debt Service Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>		<b>-</b>	
<b>Other Financing Sources and Uses</b>							
Sale of Capital Assets				-		-	
Insurance Proceeds				-		-	
Transfers				-		-	
<b>Other Financing Sources and Uses Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	
<b>Net Change in Fund Balances</b>	<b>\$ (133,388)</b>	<b>\$ (281,027)</b>	<b>\$ (288,521)</b>	<b>\$ (155,133)</b>		<b>\$ (7,494)</b>	

## 2022 STATEMENT OF REVENUES AND EXPENDITURES BY FUND

STORMWATER / PARKS FUND								
Revenue	2021 Actual	2022 Budget	2022 Forecast	2022 Forecast vs 2021 Actual		2022 Forecast vs 2022 Budget		
				\$ VAR, Fav (Unfav)	% VAR, Fav (Unfav)	\$ VAR, Fav (Unfav)	% VAR, Fav (Unfav)	
Revenue - Taxes	1,322,147	1,215,923	1,231,699	(90,449)	-7%	15,776	1%	
Revenue - Intergovernmental				-		-		
Revenue - Licenses				-		-		
Revenue - Fines and court costs				-		-		
Revenue - Charges for Services				-		-		
Revenue - Investment Income	(12,615)	15,000	7,533	20,148	-160%	(7,467)	-50%	
Revenue - Donations				-		-		
Revenue - Grants	1,166,712		369,548	(797,164)	-68%	369,548		
Revenue - Miscellaneous				-		-		
<b>Revenue Total</b>	<b>2,476,244</b>	<b>1,230,923</b>	<b>1,608,780</b>	<b>(867,465)</b>	<b>-35%</b>	<b>377,857</b>	<b>31%</b>	
<b>Expenditures</b>								
Expenditures - General Govn				-		-		
Expenditures - Public Works				-		-		
Expenditures - Public Safety				-		-		
Expenditures - Municipal Court				-		-		
Expenditures - Parks and Rec	297,834	392,438	335,827	(37,993)	-13%	56,611	14%	
Expenditures - Pool	192,975	282,394	318,588	(125,613)	-65%	(36,194)	-13%	
Expenditures - Employee Benefits				-		-		
<b>Expenditures Total</b>	<b>490,810</b>	<b>674,832</b>	<b>654,416</b>	<b>(163,606)</b>	<b>-33%</b>	<b>20,416</b>	<b>3%</b>	
<b>Capital Outlay</b>								
Capital Outlay - General Govn				-		-		
Capital Outlay - Public Works				-		-		
Capital Outlay - Public Safety				-		-		
Capital Outlay - Municipal Court				-		-		
Capital Outlay - Parks and Rec	1,162,270	15,000	381,934	780,336	67%	(366,934)	-2446%	
Capital Outlay - Pool		84,300	87,984	(87,984)		(3,684)	-4%	
<b>Capital Outlay Total</b>	<b>1,162,270</b>	<b>99,300</b>	<b>469,918</b>	<b>692,352</b>	<b>60%</b>	<b>(370,618)</b>	<b>-373%</b>	
<b>Debt Service</b>								
Principal	805,000	825,000	825,000	(20,000)	-2%	-	0%	
Interest	212,325	187,875	187,875	24,450	12%	-	0%	
<b>Debt Service Total</b>	<b>1,017,325</b>	<b>1,012,875</b>	<b>1,012,875</b>	<b>4,450</b>	<b>0%</b>	<b>-</b>	<b>0%</b>	
<b>Other Financing Sources and Uses</b>								
Sale of Capital Assets				-		-		
Insurance Proceeds				-		-		
Transfers				-		-		
<b>Other Financing Sources and Uses Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>		
<b>Net Change in Fund Balances</b>	<b>\$ (194,160)</b>	<b>\$ (556,084)</b>	<b>\$ (528,429)</b>	<b>\$ (334,269)</b>		<b>\$ 27,655</b>		

## 2022 STATEMENT OF REVENUES AND EXPENDITURES BY FUND

PROP P FUND							
Revenue	2021 Actual	2022 Budget	2022 Forecast	2022 Forecast vs 2021 Actual		2022 Forecast vs 2022 Budget	
				\$ VAR, Fav (Unfav)	% VAR, Fav (Unfav)	\$ VAR, Fav (Unfav)	% VAR, Fav (Unfav)
Revenue - Taxes		444,000	459,390	459,390		15,390	3%
Revenue - Intergovernmental				-		-	
Revenue - Licenses				-		-	
Revenue - Fines and court costs				-		-	
Revenue - Charges for Services				-		-	
Revenue - Investment Income				-		-	
Revenue - Donations				-		-	
Revenue - Grants				-		-	
Revenue - Miscellaneous				-		-	
<b>Revenue Total</b>	-	<b>444,000</b>	<b>459,390</b>	<b>459,390</b>		<b>15,390</b>	<b>3%</b>
<b>Expenditures</b>							
Expenditures - General Govn				-		-	
Expenditures - Public Works				-		-	
Expenditures - Public Safety		347,793	342,901	(342,901)		4,892	1%
Expenditures - Municipal Court				-		-	
Expenditures - Parks and Rec				-		-	
Expenditures - Pool				-		-	
Expenditures - Employee Benefits		41,607	40,409	(40,409)		1,198	3%
<b>Expenditures Total</b>	-	<b>389,400</b>	<b>383,310</b>	<b>(383,310)</b>		<b>6,090</b>	<b>2%</b>
<b>Capital Outlay</b>							
Capital Outlay - General Govn				-		-	
Capital Outlay - Public Works				-		-	
Capital Outlay - Public Safety				-		-	
Capital Outlay - Municipal Court				-		-	
Capital Outlay - Parks and Rec				-		-	
Capital Outlay - Pool				-		-	
<b>Capital Outlay Total</b>	-	-	-	-		-	
<b>Debt Service</b>							
Principal				-		-	
Interest				-		-	
<b>Debt Service Total</b>	-	-	-	-		-	
<b>Other Financing Sources and Uses</b>							
Sale of Capital Assets				-		-	
Insurance Proceeds				-		-	
Transfers				-		-	
<b>Other Financing Sources and Uses Total</b>	-	-	-	-		-	
<b>Net Change in Fund Balances</b>	\$ -	\$ 54,600	\$ 76,081	\$ 76,081		\$ 21,481	

## 2022 STATEMENT OF REVENUES AND EXPENDITURES BY FUND

TOTAL FUNDS								
Revenue	2021 Actual	2022 Budget	2022 Forecast	2022 Forecast vs 2021 Actual		2022 Forecast vs 2022 Budget		
				\$ VAR, Fav (Unfav)	% VAR, Fav (Unfav)	\$ VAR, Fav (Unfav)	% VAR, Fav (Unfav)	
Revenue - Taxes	7,834,807	7,162,481	8,027,675	192,868	2%	865,194	12%	
Revenue - Intergovernmental	776,426	757,212	783,420	6,994	1%	26,207	3%	
Revenue - Licenses	940,266	924,690	1,016,985	76,719	8%	92,295	10%	
Revenue - Fines and court costs	144,901	142,000	153,203	8,302	6%	11,203	8%	
Revenue - Charges for Services	789,934	1,184,214	1,155,837	365,904	46%	(28,377)	-2%	
Revenue - Investment Income	(13,535)	35,000	(27,116)	(13,582)	100%	(62,116)	-177%	
Revenue - Donations	1,215,075	-	1,824	(1,213,251)	-100%	1,824		
Revenue - Grants	1,607,190	1,108,941	1,256,037	(351,153)	-22%	147,096	13%	
Revenue - Miscellaneous	27,456	23,000	37,536	10,079	37%	14,536	63%	
<b>Revenue Total</b>	<b>13,322,520</b>	<b>11,337,539</b>	<b>12,405,400</b>	<b>(917,120)</b>	<b>-7%</b>	<b>1,067,861</b>	<b>9%</b>	
<b>Expenditures</b>								
Expenditures - General Govn	686,080	799,137	881,613	(195,533)	-29%	(82,476)	-10%	
Expenditures - Public Works	1,423,248	1,479,857	1,642,542	(219,294)	-15%	(162,685)	-11%	
Expenditures - Public Safety	2,807,964	2,959,181	2,945,631	(137,667)	-5%	13,550	0%	
Expenditures - Municipal Court	105,954	134,317	123,628	(17,674)	-17%	10,689	8%	
Expenditures - Parks and Rec	1,516,176	1,927,861	1,875,769	(359,593)	-24%	52,092	3%	
Expenditures - Pool	291,725	476,514	507,217	(215,493)	-74%	(30,703)	-6%	
Expenditures - Employee Benefits	1,243,539	1,257,821	1,244,246	(707)	0%	13,575	1%	
<b>Expenditures Total</b>	<b>8,074,685</b>	<b>9,034,688</b>	<b>9,220,646</b>	<b>(1,145,961)</b>	<b>-14%</b>	<b>(185,958)</b>	<b>-2%</b>	
<b>Capital Outlay</b>								
Capital Outlay - General Govn	2,735	8,500	6,858	(4,124)	-151%	1,642	19%	
Capital Outlay - Public Works	407,440	1,550,768	1,562,546	(1,155,106)	-284%	(11,778)	-1%	
Capital Outlay - Public Safety	156,716	437,193	437,937	(281,221)	-179%	(744)	0%	
Capital Outlay - Municipal Court	896	4,500	2,625	(1,729)	-193%	1,875	42%	
Capital Outlay - Parks and Rec	2,006,240	1,775,900	2,132,602	(126,363)	-6%	(356,702)	-20%	
Capital Outlay - Pool	68,958	84,300	92,906	(23,948)	-35%	(8,606)	-10%	
<b>Capital Outlay Total</b>	<b>2,642,984</b>	<b>3,861,161</b>	<b>4,235,474</b>	<b>(1,592,490)</b>	<b>-60%</b>	<b>(374,313)</b>	<b>-10%</b>	
<b>Debt Service</b>								
Principal	937,524	961,612	961,612	(24,088)	-3%	0	0%	
Interest	222,237	193,698	193,698	28,538	13%	(0)	0%	
<b>Debt Service Total</b>	<b>1,159,761</b>	<b>1,155,311</b>	<b>1,155,311</b>	<b>4,450</b>	<b>0%</b>	<b>(0)</b>	<b>0%</b>	
<b>Other Financing Sources and Uses</b>								
Sale of Capital Assets	35,693	-	6,525	(29,168)	-82%	6,525		
Insurance Proceeds	20,363	-	17,572	(2,791)	-14%	17,572		
Transfers	-	-	-	-		-		
<b>Other Financing Sources and Uses Total</b>	<b>56,056</b>	<b>-</b>	<b>24,097</b>	<b>(31,959)</b>	<b>-57%</b>	<b>24,097</b>		
<b>Net Change in Fund Balances</b>	<b>\$ 1,501,147</b>	<b>\$ (2,713,621)</b>	<b>\$ (2,181,934)</b>	<b>\$ (3,683,081)</b>		<b>\$ 531,687</b>		