

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%	
Revenue Total	8,927,879	7,942,149	8,618,641	(309,238)	-3%	676,492	9%	
Expenditures								
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%	
Expenditures Total	7,061,433	7,416,485	7,623,144	(561,711)	-8%	(206,659)	-3%	
Capital Outlay								
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	-	-	-	-		-		
Capital Outlay Total	77,604	2,038,700	2,048,208	(1,970,604)	-2539%	(9,508)	0%	
Debt Service								
Principal	-	-	-	-		-		
Interest	-	-	-	-		-		
Debt Service Total	-	-	-	-		-		
Other Financing Sources and Uses								
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		-		
Other Financing Sources and Uses Total	(121,556)	-	24,097	145,653	-120%	24,097		
Net Change in Fund Balances	\$ 1,667,286	\$ (1,513,036)	\$ (1,028,614)	\$ (2,695,900)		\$ 484,422		

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%	-		
Revenue Total	1,529,342	1,310,254	1,308,364	(220,978)	-14%	(1,891)		0%
Expenditures								
Expenditures - General Govn				-		-		
Expenditures - Public Works				-		-		
Expenditures - Public Safety				-		-		
Expenditures - Municipal Court				-		-		
Expenditures - Parks and Rec				-		-		
Expenditures - Pool				-		-		
Expenditures - Employee Benefits				-		-		
Expenditures Total	-	-	-	-		-		
Capital Outlay								
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)		
Capital Outlay Total	1,403,110	1,585,893	1,578,379	(175,269)	-12%	7,514		0%
Debt Service								
Principal	132,524	136,612	136,612	(4,088)	-3%	0		0%
Interest	9,912	5,823	5,823	4,088	41%	(0)		0%
Debt Service Total	142,436	142,436	142,436	(0)	0%	(0)		0%
Other Financing Sources and Uses								
Sale of Capital Assets				-		-		
Insurance Proceeds				-		-		
Transfers	177,613			(177,613)		-		
Other Financing Sources and Uses Total	177,613	-	-	(177,613)	-100%	-		
Net Change in Fund Balances	\$ 161,409	\$ (418,074)	\$ (412,451)	\$ (573,861)		\$ 5,623		

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				-		-	
Revenue Total	389,055	410,212	410,226	21,171	5%	13	0%
Expenditures							
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				-		-	
Expenditures Total	522,443	553,971	559,777	(37,335)	-7%	(5,806)	-1%
Capital Outlay							
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				-		-	
Capital Outlay Total	0	137,268	138,969	(138,969)		(1,701)	-1%
Debt Service							
Principal				-		-	
Interest				-		-	
Debt Service Total	0	0	0	-		-	
Other Financing Sources and Uses							
Sale of Capital Assets				-		-	
Insurance Proceeds				-		-	
Transfers				-		-	
Other Financing Sources and Uses Total	-	-	-	-		-	
Net Change in Fund Balances	\$ (133,388)	\$ (281,027)	\$ (288,521)	\$ (155,133)		\$ (7,494)	

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				-		-		
Revenue Total	2,476,244	1,230,923	1,608,780	(867,465)	-35%	377,857	31%	
Expenditures								
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				-		-		
Expenditures Total	490,810	674,832	654,416	(163,606)	-33%	20,416	3%	
Capital Outlay								
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%	
Capital Outlay Total	1,162,270	99,300	469,918	692,352	60%	(370,618)	-373%	
Debt Service								
Principal	805,000	825,000	825,000	(20,000)	-2%	-	0%	
Interest	212,325	187,875	187,875	24,450	12%	-	0%	
Debt Service Total	1,017,325	1,012,875	1,012,875	4,450	0%	-	0%	
Other Financing Sources and Uses								
Sale of Capital Assets				-		-		
Insurance Proceeds				-		-		
Transfers				-		-		
Other Financing Sources and Uses Total	-	-	-	-		-		
Net Change in Fund Balances	\$ (194,160)	\$ (556,084)	\$ (528,429)	\$ (334,269)		\$ 27,655		

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				-		-	
Revenue Total	-	444,000	459,390	459,390		15,390	3%
Expenditures							
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%
Expenditures Total	-	389,400	383,310	(383,310)		6,090	2%
Capital Outlay							
Capital Outlay - General Govn				-		-	
Capital Outlay - Public Works				-		-	
Capital Outlay - Public Safety				-		-	
Capital Outlay - Municipal Court				-		-	
Capital Outlay - Parks and Rec				-		-	
Capital Outlay - Pool				-		-	
Capital Outlay Total	-	-	-	-		-	
Debt Service							
Principal				-		-	
Interest				-		-	
Debt Service Total	-	-	-	-		-	
Other Financing Sources and Uses							
Sale of Capital Assets				-		-	
Insurance Proceeds				-		-	
Transfers				-		-	
Other Financing Sources and Uses Total	-	-	-	-		-	
Net Change in Fund Balances	\$ -	\$ 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%	
Revenue Total	13,322,520	11,337,539	12,405,400	(917,120)	-7%	1,067,861	9%	
Expenditures								
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%	
Expenditures Total	8,074,685	9,034,688	9,220,646	(1,145,961)	-14%	(185,958)	-2%	
Capital Outlay								
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%	
Capital Outlay Total	2,642,984	3,861,161	4,235,474	(1,592,490)	-60%	(374,313)	-10%	
Debt Service								
Principal	937,524	961,612	961,612	(24,088)	-3%	0	0%	
Interest	222,237	193,698	193,698	28,538	13%	(0)	0%	
Debt Service Total	1,159,761	1,155,311	1,155,311	4,450	0%	(0)	0%	
Other Financing Sources and Uses								
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	-	-	-	-		-		
Other Financing Sources and Uses Total	56,056	-	24,097	(31,959)	-57%	24,097		
Net Change in Fund Balances	\$ 1,501,147	\$ (2,713,621)	\$ (2,181,934)	\$ (3,683,081)		\$ 531,687		