

## 2023 STATEMENT OF REVENUES AND EXPENDITURES BY FUND

GENERAL FUND								
Revenue	2022 Actual	2023 Budget	2023 Forecast	2023 Forecast vs 2022 Actual		2023 Forecast vs 2023 Budget		
				\$ VAR, Fav (Unfav)	% VAR, Fav (Unfav)	\$ VAR, Fav (Unfav)	% VAR, Fav (Unfav)	
Revenue - Taxes	5,551,593	5,646,100	6,347,119	795,526	14%	701,019	12%	
Revenue - Intergovernmental	430,590	400,000	513,714	83,125	19%	113,714	28%	
Revenue - Licenses	1,041,716	1,019,610	1,105,238	63,522	6%	85,628	8%	
Revenue - Fines and court costs	223,333	181,500	220,841	(2,492)	-1%	39,341	22%	
Revenue - Investment Income	(44,914)	22,000	254,132	299,046	-666%	232,132	1055%	
Revenue - Charges for Service	1,050,265	1,256,500	1,128,004	77,739	7%	(128,496)	-10%	
Revenue - Donations	5,872	35,000	45,181	39,309	669%	10,181	29%	
Revenue - Grants	303,049	320,000	357,000	53,952	18%	37,000	12%	
Revenue - Miscellaneous	51,752	34,000	43,405	(8,347)	-16%	9,405	28%	
<b>Revenue Total</b>	<b>8,613,255</b>	<b>8,914,710</b>	<b>10,014,634</b>	<b>1,401,379</b>	<b>16%</b>	<b>1,099,924</b>	<b>12%</b>	
<b>Expenditures</b>								
Expenditures - General Govn	1,099,409	1,063,342	976,790	122,618	11%	86,552	8%	
Expenditures - Public Works	1,447,441	1,532,805	1,620,763	(173,322)	-12%	(87,958)	-6%	
Expenditures - Public Safety	3,256,932	3,425,984	3,397,586	(140,654)	-4%	28,398	1%	
Expenditures - Municipal Court	129,958	145,697	147,311	(17,353)	-13%	(1,614)	-1%	
Expenditures - Parks and Rec	1,778,393	2,078,402	2,069,473	(291,080)	-16%	8,929	0%	
Expenditures - Pool	200,886	243,341	236,770	(35,885)	-18%	6,570	3%	
<b>Expenditures Total</b>	<b>7,913,019</b>	<b>8,489,571</b>	<b>8,448,694</b>	<b>(535,675)</b>	<b>-7%</b>	<b>40,877</b>	<b>0%</b>	
<b>Capital Outlay</b>								
Capital Outlay - General Govn	21,799	56,000	79,294	(57,495)	-264%	(23,294)	-42%	
Capital Outlay - Public Works	202,334	312,866	437,606	(235,273)	-116%	(124,740)	-40%	
Capital Outlay - Public Safety	59,443	14,000	20,113	39,330	66%	(6,113)	-44%	
Capital Outlay - Municipal Court	-	-	-	-	-	-	-	
Capital Outlay - Parks and Rec	64,697	1,345,534	1,325,238	(1,260,541)	-1948%	20,296	2%	
Capital Outlay - Pool	-	-	73	(73)	-	(73)	-	
<b>Capital Outlay Total</b>	<b>348,272</b>	<b>1,728,400</b>	<b>1,862,323</b>	<b>(1,514,051)</b>	<b>-435%</b>	<b>(133,923)</b>	<b>-8%</b>	
<b>Debt Service</b>								
Principal	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	
<b>Debt Service Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Other Financing Sources and Uses</b>								
Insurance Recoveries	84,348	-	36,934	(47,414)	-56%	36,934	-	
Sales of Capital Assets	68,386	-	26,005	(42,381)	-62%	26,005	-	
Transfers In	-	-	-	-	-	-	-	
Transfers Out	(77,268)	-	62,939	77,268	-	-	-	
<b>Other Financing Sources and Uses Total</b>	<b>75,465</b>	<b>-</b>	<b>62,939</b>	<b>(12,526)</b>	<b>-17%</b>	<b>62,939</b>	<b>-</b>	
<b>Net Change in Fund Balances</b>	<b>\$ 427,429</b>	<b>\$ (1,303,261)</b>	<b>\$ (233,444)</b>	<b>\$ (660,874)</b>	<b>\$</b>	<b>\$ 1,069,816</b>	<b>\$</b>	

## 2023 STATEMENT OF REVENUES AND EXPENDITURES BY FUND

CAPITAL PROJECTS FUND								
Revenue	2022 Actual	2023 Budget	2023 Forecast	2023 Forecast vs 2022 Actual		2023 Forecast vs 2023 Budget		
				\$ VAR, Fav (Unfav)	% VAR, Fav (Unfav)	\$ VAR, Fav (Unfav)	% VAR, Fav (Unfav)	
Revenue - Taxes	1,256,288	1,250,000	1,387,578	131,291	10%	137,578	11%	
Revenue - Intergovernmental				-		-		
Revenue - Licenses				-		-		
Revenue - Fines and court costs				-		-		
Revenue - Investment Income				-		-		
Revenue - Charges for Service				-		-		
Revenue - Donations	29,000			(29,000)	-100%	-		
Revenue - Grants	54,931	1,505,000	855,000	800,069	1457%	(650,000)	-43%	
Revenue - Miscellaneous				-		-		
<b>Revenue Total</b>	<b>1,340,219</b>	<b>2,755,000</b>	<b>2,242,578</b>	<b>902,360</b>	<b>67%</b>	<b>(512,422)</b>	<b>-19%</b>	
<b>Expenditures</b>								
Expenditures - General Govn				-		-		
Expenditures - Public Works				-		-		
Expenditures - Public Safety				-		-		
Expenditures - Municipal Court				-		-		
Expenditures - Parks and Rec				-		-		
Expenditures - Pool				-		-		
<b>Expenditures Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>		
<b>Capital Outlay</b>								
Capital Outlay - General Govn		3,000	323	(323)		2,677	89%	
Capital Outlay - Public Works	834,483	2,277,200	1,426,510	(592,027)	-71%	850,690	37%	
Capital Outlay - Public Safety	273,432	125,200	200,301	73,131	27%	(75,101)	-60%	
Capital Outlay - Municipal Court		4,500	2,200	(2,200)		2,300	51%	
Capital Outlay - Parks and Rec	261,687	771,600	760,018	(498,331)	-190%	11,582	2%	
Capital Outlay - Pool	5,749	45,000	38,200	(32,451)	-565%	6,800	15%	
<b>Capital Outlay Total</b>	<b>1,375,350</b>	<b>3,226,500</b>	<b>2,427,552</b>	<b>(1,052,202)</b>	<b>-77%</b>	<b>798,948</b>	<b>25%</b>	
<b>Debt Service</b>								
Principal	136,612	105,218	105,218	31,395	23%	0	0%	
Interest	5,823	1,609	1,608	4,215	72%	0	0%	
<b>Debt Service Total</b>	<b>142,436</b>	<b>106,827</b>	<b>106,826</b>	<b>35,610</b>	<b>25%</b>	<b>1</b>	<b>0%</b>	
<b>Other Financing Sources and Uses</b>								
Insurance Recoveries				-		-		
Sales of Capital Assets		54,000		-		(54,000)	-100%	
Transfers In				-		-		
Transfers Out				-		-		
<b>Other Financing Sources and Uses Total</b>	<b>-</b>	<b>54,000</b>	<b>-</b>	<b>-</b>		<b>(54,000)</b>	<b>-100%</b>	
<b>Net Change in Fund Balances</b>	<b>\$ (177,567)</b>	<b>\$ (524,327)</b>	<b>\$ (291,799)</b>	<b>\$ (114,232)</b>		<b>\$ 232,528</b>		

## 2023 STATEMENT OF REVENUES AND EXPENDITURES BY FUND

COUNTY ROAD FUND							
Revenue	2022 Actual	2023 Budget	2023 Forecast	2023 Forecast vs 2022 Actual		2023 Forecast vs 2023 Budget	
				\$ VAR, Fav (Unfav)	% VAR, Fav (Unfav)	\$ VAR, Fav (Unfav)	% VAR, Fav (Unfav)
Revenue - Taxes				-		-	
Revenue - Intergovernmental	436,350	410,000	410,239	(26,111)	-6%	239	0%
Revenue - Licenses				-		-	
Revenue - Fines and court costs				-		-	
Revenue - Investment Income	33		328	295	905%	328	
Revenue - Charges for Service				-		-	
Revenue - Donations				-		-	
Revenue - Grants				-		-	
Revenue - Miscellaneous				-		-	
<b>Revenue Total</b>	<b>436,382</b>	<b>410,000</b>	<b>410,567</b>	<b>(25,815)</b>	<b>-6%</b>	<b>567</b>	<b>0%</b>
<b>Expenditures</b>							
Expenditures - General Govn				-		-	
Expenditures - Public Works	540,327	448,596	412,918	127,408	24%	35,678	8%
Expenditures - Public Safety				-		-	
Expenditures - Municipal Court				-		-	
Expenditures - Parks and Rec				-		-	
Expenditures - Pool				-		-	
<b>Expenditures Total</b>	<b>540,327</b>	<b>448,596</b>	<b>412,918</b>	<b>127,408</b>	<b>24%</b>	<b>35,678</b>	<b>8%</b>
<b>Capital Outlay</b>							
Capital Outlay - General Govn				-		-	
Capital Outlay - Public Works	158,420			158,420	100%	-	
Capital Outlay - Public Safety				-		-	
Capital Outlay - Municipal Court				-		-	
Capital Outlay - Parks and Rec				-		-	
Capital Outlay - Pool				-		-	
<b>Capital Outlay Total</b>	<b>158,420</b>	<b>0</b>	<b>0</b>	<b>158,420</b>	<b>100%</b>	<b>-</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>							
Insurance Recoveries				-		-	
Sales of Capital Assets				-		-	
Transfers In	77,268			(77,268)		-	
Transfers Out				-		-	
<b>Other Financing Sources and Uses Total</b>	<b>77,268</b>	<b>-</b>	<b>-</b>	<b>(77,268)</b>	<b>-100%</b>	<b>-</b>	
<b>Net Change in Fund Balances</b>	<b>\$ (185,096)</b>	<b>\$ (38,596)</b>	<b>\$ (2,351)</b>	<b>\$ 182,745</b>		<b>\$ 36,245</b>	

## 2023 STATEMENT OF REVENUES AND EXPENDITURES BY FUND

STORMWATER / PARKS FUND								
Revenue	2022 Actual	2023 Budget	2023 Forecast	2023 Forecast vs 2022 Actual		2023 Forecast vs 2023 Budget		
				\$ VAR, Fav (Unfav)	% VAR, Fav (Unfav)	\$ VAR, Fav (Unfav)	% VAR, Fav (Unfav)	
Revenue - Taxes	1,477,985	1,443,000	1,632,444	154,459	10%	189,444	13%	
Revenue - Intergovernmental				-		-		
Revenue - Licenses				-		-		
Revenue - Fines and court costs				-		-		
Revenue - Investment Income	855	6,300	4,281	3,426	401%	(2,019)	-32%	
Revenue - Charges for Service				-		-		
Revenue - Donations				-		-		
Revenue - Grants	391,270			(391,270)	-100%	-		
Revenue - Miscellaneous				-		-		
<b>Revenue Total</b>	<b>1,870,110</b>	<b>1,449,300</b>	<b>1,636,725</b>	<b>(233,385)</b>	<b>-12%</b>	<b>187,425</b>	<b>13%</b>	
<b>Expenditures</b>								
Expenditures - General Govn				-		-		
Expenditures - Public Works				-		-		
Expenditures - Public Safety				-		-		
Expenditures - Municipal Court				-		-		
Expenditures - Parks and Rec	354,349	374,628	410,721	(56,372)	-16%	(36,093)	-10%	
Expenditures - Pool	307,357	319,213	319,216	(11,859)	-4%	(4)	0%	
<b>Expenditures Total</b>	<b>661,706</b>	<b>693,840</b>	<b>729,937</b>	<b>(68,231)</b>	<b>-10%</b>	<b>(36,097)</b>	<b>-5%</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	389,173	1,500	2,445	386,728	99%	(945)	-63%	
Capital Outlay - Pool	59,725	34,000	30,945	28,780	48%	3,055	9%	
<b>Capital Outlay Total</b>	<b>448,898</b>	<b>35,500</b>	<b>33,390</b>	<b>415,508</b>	<b>93%</b>	<b>2,110</b>	<b>6%</b>	
<b>Debt Service</b>								
Principal	825,000	937,750	850,000	(25,000)	-3%	87,750	9%	
Interest	187,875	162,750	162,750	25,125	13%	-	0%	
<b>Debt Service Total</b>	<b>1,012,875</b>	<b>1,100,500</b>	<b>1,012,750</b>	<b>125</b>	<b>0%</b>	<b>87,750</b>	<b>8%</b>	
<b>Other Financing Sources and Uses</b>								
Insurance Recoveries				-		-		
Sales of Capital Assets				-		-		
Transfers In				-		-		
Transfers Out				-		-		
<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>\$ (253,369)</b>	<b>\$ (380,540)</b>	<b>\$ (139,352)</b>	<b>\$ 114,017</b>		<b>\$ 241,188</b>		

## 2023 STATEMENT OF REVENUES AND EXPENDITURES BY FUND

PROP P FUND								
Revenue	2022 Actual	2023 Budget	2023 Forecast	2023 Forecast vs 2022 Actual		2023 Forecast vs 2023 Budget		
				\$ VAR, Fav (Unfav)	% VAR, Fav (Unfav)	\$ VAR, Fav (Unfav)	% VAR, Fav (Unfav)	
Revenue - Taxes	544,370	506,000	624,820	80,451	15%	118,820	23%	
Revenue - Intergovernmental				-		-		
Revenue - Licenses				-		-		
Revenue - Fines and court costs				-		-		
Revenue - Investment Income				-		-		
Revenue - Charges for Service				-		-		
Revenue - Donations				-		-		
Revenue - Grants				-		-		
Revenue - Miscellaneous				-		-		
<b>Revenue Total</b>	<b>544,370</b>	<b>506,000</b>	<b>624,820</b>	<b>80,451</b>	<b>15%</b>	<b>118,820</b>	<b>23%</b>	
<b>Expenditures</b>								
Expenditures - General Govn				-		-		
Expenditures - Public Works				-		-		
Expenditures - Public Safety	384,184	421,431	418,501	(34,318)	-9%	2,930	1%	
Expenditures - Municipal Court				-		-		
Expenditures - Parks and Rec				-		-		
Expenditures - Pool				-		-		
<b>Expenditures Total</b>	<b>384,184</b>	<b>421,431</b>	<b>418,501</b>	<b>(34,318)</b>	<b>-9%</b>	<b>2,930</b>	<b>1%</b>	
<b>Capital Outlay</b>								
Capital Outlay - General Govn				-		-		
Capital Outlay - Public Works				-		-		
Capital Outlay - Public Safety		11,000	11,000	(11,000)		0	0%	
Capital Outlay - Municipal Court				-		-		
Capital Outlay - Parks and Rec				-		-		
Capital Outlay - Pool				-		-		
<b>Capital Outlay Total</b>	<b>-</b>	<b>11,000</b>	<b>11,000</b>	<b>(11,000)</b>		<b>0</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>								
Insurance Recoveries				-		-		
Sales of Capital Assets				-		-		
Transfers In				-		-		
Transfers Out				-		-		
<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>\$ 160,186</b>	<b>\$ 73,569</b>	<b>\$ 195,319</b>	<b>\$ 35,133</b>		<b>\$ 121,750</b>		

## 2023 STATEMENT OF REVENUES AND EXPENDITURES BY FUND

TOTAL FUNDS								
Revenue	2022 Actual	2023 Budget	2023 Forecast	2023 Forecast vs 2022 Actual		2023 Forecast vs 2023 Budget		
				\$ VAR, Fav (Unfav)	% VAR, Fav (Unfav)	\$ VAR, Fav (Unfav)	% VAR, Fav (Unfav)	
Revenue - Taxes	8,830,235	8,845,100	9,991,961	1,161,726	13%	1,146,861	13%	
Revenue - Intergovernmental	866,939	810,000	923,953	57,014	7%	113,953	14%	
Revenue - Licenses	1,041,716	1,019,610	1,105,238	63,522	6%	85,628	8%	
Revenue - Fines and court costs	223,333	181,500	220,841	(2,492)	-1%	39,341	22%	
Revenue - Investment Income	(44,026)	28,300	258,741	302,767	-688%	230,441	814%	
Revenue - Charges for Service	1,050,265	1,256,500	1,128,004	77,739	7%	(128,496)	-10%	
Revenue - Donations	34,872	35,000	45,181	10,309	30%	10,181	29%	
Revenue - Grants	749,250	1,825,000	1,212,000	462,751	62%	(613,000)	-34%	
Revenue - Miscellaneous	51,752	34,000	43,405	(8,347)	-16%	9,405	28%	
<b>Revenue Total</b>	<b>12,804,336</b>	<b>14,035,010</b>	<b>14,929,325</b>	<b>2,124,989</b>	<b>17%</b>	<b>894,315</b>	<b>6%</b>	
<b>Expenditures</b>								
Expenditures - General Govn	1,099,409	1,063,342	976,790	122,618	11%	86,552	8%	
Expenditures - Public Works	1,987,768	1,981,401	2,033,681	(45,914)	-2%	(52,280)	-3%	
Expenditures - Public Safety	3,641,116	3,847,415	3,816,088	(174,972)	-5%	31,328	1%	
Expenditures - Municipal Court	129,958	145,697	147,311	(17,353)	-13%	(1,614)	-1%	
Expenditures - Parks and Rec	2,132,742	2,453,029	2,480,194	(347,452)	-16%	(27,165)	-1%	
Expenditures - Pool	508,242	562,553	555,986	(47,744)	-9%	6,567	1%	
<b>Expenditures Total</b>	<b>9,499,235</b>	<b>10,053,438</b>	<b>10,010,050</b>	<b>(510,815)</b>	<b>-5%</b>	<b>43,388</b>	<b>0%</b>	
<b>Capital Outlay</b>								
Capital Outlay - General Govn	21,799	59,000	79,617	(57,818)	-265%	(20,617)	-35%	
Capital Outlay - Public Works	1,195,237	2,590,066	1,864,116	(668,879)	-56%	725,950	28%	
Capital Outlay - Public Safety	332,874	150,200	231,414	101,461	30%	(81,214)	-54%	
Capital Outlay - Municipal Court	-	4,500	2,200	(2,200)		2,300	51%	
Capital Outlay - Parks and Rec	715,557	2,118,634	2,087,701	(1,372,144)	-192%	30,933	1%	
Capital Outlay - Pool	65,474	79,000	69,218	(3,744)	-6%	9,783	12%	
<b>Capital Outlay Total</b>	<b>2,330,940</b>	<b>5,001,400</b>	<b>4,334,265</b>	<b>(2,003,325)</b>	<b>-86%</b>	<b>667,135</b>	<b>13%</b>	
<b>Debt Service</b>								
Principal	961,612	1,042,968	955,218	6,395	1%	87,750	8%	
Interest	193,698	164,359	164,358	29,340	15%	0	0%	
<b>Debt Service Total</b>	<b>1,155,311</b>	<b>1,207,327</b>	<b>1,119,576</b>	<b>35,735</b>	<b>3%</b>	<b>87,751</b>	<b>7%</b>	
<b>Other Financing Sources and Uses</b>								
Insurance Recoveries	84,348	-	36,934	(47,414)	-56%	36,934		
Sales of Capital Assets	68,386	54,000	26,005	(42,381)	-62%	(27,995)	-52%	
Transfers In	77,268	-	-	(77,268)		-		
Transfers Out	(77,268)	-	-	77,268		-		
<b>Other Financing Sources and Uses Total</b>	<b>152,733</b>	<b>54,000</b>	<b>62,939</b>	<b>(89,794)</b>	<b>-59%</b>	<b>8,939</b>	<b>17%</b>	
<b>Net Change in Fund Balances</b>	<b>\$ (28,417)</b>	<b>\$ (2,173,155)</b>	<b>\$ (471,627)</b>	<b>\$ (443,211)</b>		<b>\$ 1,701,527</b>		