

Treasurer's Report

For the Period: October 2022 - May 2023

Percent Complete: 66.67%

	2022-2023			2021-2022			Y/Y Monthly Comparison		
	YTD	Budget	%	YTD	Budget	%	May-23	May-22	Difference
Revenue									
2900 Accounting Info Needed	-	-	n/a	-	-	n/a	-	-	-
3000 Ad Valorem Tax Revenue	-	-	n/a	-	-	n/a	-	-	-
3000.01 Ad Valorem Tax	353,480	360,000	98%	340,465	349,000	98%	1,964	4,105	(2,141)
3000.02 Delinquent Ad Valorem Tax	2,215	4,500	49%	2,474	-	n/a	159	264	(105)
3000 Ad Valorem Tax Revenue	355,696	364,500	98%	342,939	349,000	98%	2,123	4,369	(2,246)
3005 State Sales Tax Revenue	68,679	80,000	86%	58,169	80,000	73%	9,258	7,556	1,702
3010 Mixed Beverage Tax & Fees Rev	870	1,200	73%	766	1,500	51%	206	125	81
3020 Electric Franchise Fee Revenue	28,516	31,000	92%	23,837	34,000	70%	-	-	-
3030 Cable Services Franchise Rev	16,832	30,000	56%	26,067	30,000	87%	8,315	8,523	(208)
3030.1 PEG - Cable Revenue	13,634	6,650	205%	5,208	6,000	87%	1,663	1,705	(42)
3030 Cable Services Franchise Rev	30,466	-		31,275	-	#DIV/0!	9,978	10,228	(250)
3040 Water Service Franchise Revenue	94,817	90,000	105%	90,436	100,000	90%	-	-	-
3050 Disposal Service Franchise Rev	22,361	24,000	93%	18,692	25,000	75%	7,940	6,840	1,101
3060 Telephone Franchise Revenue	103	160	65%	120	200	60%	32	39	(7)
3070 Golf Course Franchise Revenue	-	500	0%	500	500	100%	-	-	-
3080 Reimbursements	-	-	n/a	-	6,000	0%	-	-	-
3080.10 Engineerings	-	8,000	0%	2,061	-	n/a	-	-	-
3080.20 Legal	-	2,500	0%	-	-	n/a	-	-	-
3080.30 Admin	-	-	n/a	-	-	n/a	-	-	-
3080 Reimbursements	-	10,500	0%	2,061	6,000	34%	-	-	-
3090 Development Revenue	-	-	n/a	-	-	n/a	-	-	-
3090.01 Residential	-	-	n/a	-	-	n/a	-	-	-
3090.011 New Home Permits	2,000	6,000	33%	5,000	5,000	100%	1,000	-	1,000
3090.012 Other Permits	3,293	7,000	47%	6,860	11,000	62%	-	707	(707)
3090.013 Inspections	6,432	7,000	92%	7,997	17,000	47%	-	325	(325)
3090.02 Commercial	-	500	0%	3,234	5,000	65%	-	-	-
3090.03 Other	-	200	0%	-	80	0%	-	-	-
3090.031 Subdivisions/Plats/Re-Plats	25,962	5,000	519%	-	5,000	0%	-	-	-
3090.99 Permits Other	475	-	n/a	-	-	n/a	350	-	350
Total 3090 Development Revenue	38,162	25,700	148%	23,090	43,080	54%	1,350	1,032	319
3093 Liquor License Revenue	-	1,250	0%	-	1,310	0%	-	-	-
3095 Sign Fees	155	350	44%	390	700	56%	-	-	-
3096 - Other Permits	1,490	-	n/a	-	-	n/a	-	-	-
4000 Interest Income	43,780	2,500	1751%	1,479	1,000	148%	1,182	601	581
4010 Other Revenue	5,368	10,000	54%	12,369	700	1767%	-	4,754	(4,754)
4010 Other Revenue	5,368	10,000	54%	12,369	700	1767%	-	4,754	(4,754)
4015 Oak Wilt Containment	-	6,000	0%	-	-	n/a	-	-	-
4020 Municipal Court Revenue	-	1,500	0%	901	1,500	60%	-	800	(800)
4035 TDEM DR-4485 Revenue	-	-	n/a	213,021	-	n/a	-	-	-
4040 Donations Received	-	5,200	0%	-	6,180	0%	-	-	-
4040.02 Park Donations	2,500	500	500%	1,180	-	n/a	-	-	-
Total Donations Received	2,500	5,700	44%	1,180	6,180	19%	-	-	-
4050 General Fund Transfer	-	-	n/a	-	-	n/a	-	-	-
Uncategorized Revenue	746	-	n/a	-	-	n/a	-	-	-
Total Revenue	693,707	691,510	100%	821,223	686,670	120%	32,070	36,344	(4,274)
Expenditures									
5000 Personnel Services	-	-	n/a	-	-	n/a	-	-	-
5000.01 Salaries and Wages	93,433	170,000	55%	132,657	208,500	64%	11,687	15,786	(4,099)
5000.02 Health Insurance Stipend	3,744	6,000	62%	5,967	8,600	69%	615	763	(147)
5000.03 City Manager Vehicle Reimburse	2,808	-	n/a	4,000	6,000	67%	462	500	(38)
5000.04 Overtime Wages	8,001	-	n/a	-	-	n/a	315	-	315
5000.05 Elected Official Pay	-	-	n/a	-	-	n/a	-	-	-
5000.20 Payroll Tax Expense	-	-	n/a	-	-	n/a	-	-	-
5000.21 FICA/OASDI	8,261	13,400	62%	9,665	16,410	59%	1,001	1,246	(245)
5000.22 Unemployment Insurance	29	1,100	3%	913	500	183%	-	3	(3)
5000.20 Payroll Tax Expense	8,289	14,500	57%	10,578	16,910	63%	1,001	1,249	(248)
5000.40 Retirement	10,834	18,100	60%	14,536	22,190	66%	1,274	1,800	(526)
Total 5000 Personnel Services	127,108	208,600	61%	167,739	262,200	64%	15,353	20,097	(4,744)
5500 Office Expenses	-	-	n/a	-	-	n/a	-	-	-
5500.05 Bank Fees & Charges	-	-	n/a	-	-	n/a	-	-	-
5500.10 City Hall Maintenance / Repairs	2,618	2,000	131%	551	4,000	14%	-	40	(40)
5500.20 Cleaning Costs	1,298	1,800	72%	1,000	1,500	67%	150	125	25
5500.30 IT & Radio Expenses	2,315	10,000	23%	10,461	15,000	70%	43	-	43
5500.40 Newsletter	-	-	n/a	-	-	n/a	-	-	-
5500.50 Office Supplies	4,097	4,500	91%	3,672	4,000	92%	753	602	152
5500.55 Office Equipment	3,730	-	n/a	-	-	n/a	3,171	-	3,171
5500.60 Postage & Shipping	2,518	3,000	84%	1,748	2,100	83%	1	479	(478)
5500.61 Printing & Reproduction	1,302	4,500	29%	2,975	4,000	74%	274	616	(342)
5500.62 Printing Cost Newspaper	211	1,500	14%	223	2,000	11%	94	-	94

	2022-2023			2021-2022			Y/Y Monthly Comparison		
	YTD	Budget	%	YTD	Budget	%	May-23	May-22	Difference
5500.70 Storage Rental	-	-	n/a	-	-	n/a	-	-	-
5500.80 Software & Subscriptions	17,914	12,000	149%	4,538	15,000	30%	1,321	198	1,123
Total 5500 Office Expenses	36,003	39,300	92%	25,169	47,600	53%	5,807	2,059	3,747
6000 Professional Services	-	-	n/a	-	-	n/a	-	-	-
6000.01 Audit Expense	-	12,000	0%	-	12,000	0%	-	-	-
6000.10 Codification	-	2,750	0%	-	4,000	0%	-	-	-
6000.11 Contract Labor	3,939	-	n/a	-	6,500	0%	620	-	620
6000.15 Engineering	15,517	20,000	78%	11,270	10,000	113%	3,967	5,455	(1,488)
6000.16 Mapping	-	3,000	0%	-	-	n/a	-	-	-
6000.17 Engineering Reimbursable	8,090	8,000		9,847	4,000		4,953	7,338	(2,385)
6000.15 Engineering	23,607	31,000	76%	21,117	14,000	151%	8,920	12,793	(3,873)
6000.20 Legal Expenses	3,540	-	n/a	-	-	n/a	-	-	-
6000.21 General	16,171	20,000	81%	25,490	65,000	39%	4,316	3,500	816
6000.22 Legal Reimbursable	2,500	2,500	100%	2,540	3,000	85%	-	-	-
6000.23 Litigation	-	5,000	0%	7,320	15,000	49%	-	-	-
6000.25 Special Cases	3,295	30,000	11%	36,228	22,000	165%	-	28,470	(28,470)
6000.26 Elected Body Legal	2,375	5,000	48%	2,290	-	n/a	500	-	500
6000.20 Legal Expenses	27,881	62,500	45%	73,868	105,000	70%	4,816	31,970	(27,154)
6000.30 IT Services	2,521	15,500	16%	9,325	14,500	64%	-	1,189	(1,189)
6000.40 Accounting	16,188	25,000	65%	9,890	15,000	66%	1,995	1,369	626
6000.50 Law Enforcement	5,938	12,500	48%	13,689	8,160	168%	-	12,249	(12,249)
Total 6000 Professional Services	80,074	161,250	50%	127,888	179,160	71%	16,351	59,569	(43,219)
6500 Area Care/Maintenance	-	-	n/a	-	-	n/a	-	-	-
6500.01 Deer Removal	975	1,750	56%	1,350	1,000	135%	-	75	(75)
6500.15 Mowing	5,400	2,750	196%	1,500	2,000	75%	2,225	-	2,225
6500.20 Oak Wilt Containment	-	15,000	0%	-	15,000	0%	-	-	-
6500.21 Greenspace Maintenance	5,792	6,000	97%	1,336	-	n/a	3,401	-	3,401
6500.22 Landscape Maintenance	2,375	9,000	26%	6,885	10,000	69%	-	2,125	(2,125)
6500.23 Contract Services	470	-	n/a	-	2,000	0%	-	-	-
6500.24 Parks and Playground Maintenance	-	13,453	0%	-	30,000	0%	-	-	-
6500.25 ROW Tree Trimming	-	11,000	0%	-	7,500	0%	-	-	-
6500.26 Holiday Decorations	650	500	130%	262	2,000	13%	-	-	-
6500.30 street maintenance	4,283	30,000	14%	7,515	20,000	38%	-	2,522	(2,522)
6500.31 Street Signs	119	6,000	2%	3,999	4,000	100%	-	1,242	(1,242)
6500.35 Storm Damage Reserve	-	-	n/a	-	1,000	0%	-	-	-
6500.40 Tree Limb Pick-Up	-	-	n/a	-	-	n/a	-	-	-
6500.50 Equipment Maintenance	372	2,000	19%	2,086	4,000	52%	11	-	11
6500.60 Water Quality Testing CCWPP	1,093	1,000	109%	620	2,000	31%	-	-	-
Total 6500 Area Care/Maintenance	21,529	98,453	22%	25,552	100,500	25%	5,637	5,964	(327)
7000 Other Operating Expenses	-	-	n/a	-	-	n/a	-	-	-
7000.01 Ad Valorem Tax Expense	1,864	4,407	42%	2,046	4,060	50%	-	-	-
7000.02 Building Inspections	1,815	7,000	26%	9,190	12,550	73%	-	775	(775)
7000.03 Code Compliance	-	500	0%	774	1,500	52%	-	-	-
7000.04 Dues & Membership	671	2,500	27%	2,311	3,000	77%	256	891	(635)
7000.05 Election Expense	-	2,000	0%	1,065	1,200	89%	-	-	-
7000.06 TML Dues	632	600	105%	591	600	99%	-	-	-
7000.10 Depreciation Expense	-	-	n/a	-	-	n/a	-	-	-
7000.15 Meeting Expense	907	3,000	30%	6,521	5,000	130%	-	996	(996)
7000.20 Public Notices	4,747	1,200	396%	822	3,000	27%	-	-	-
7000.30 Travel & Vehicle Exp Reimb.	102	2,000	5%	4,898	5,000	98%	-	73	(73)
7000.31 Elected Official Travel	-	500	0%	-	2,000	0%	-	-	-
7000.40 Training & Prof Development	-	-	n/a	-	-	n/a	-	-	-
7000.41 Elected Body	1,421	2,500	57%	1,165	2,500	47%	-	190	(190)
7000.42 Staff	2,402	4,000	60%	3,851	5,000	77%	-	-	-
7000.43 Boards/Committees	133	-	n/a	-	-	n/a	-	-	-
7000.50 Community Relations	2,925	7,000	42%	1,490	6,000	25%	600	-	600
Total 7000 Other Operating Expenses	17,619	37,207	47%	34,723	51,410	68%	856	2,925	(2,070)
7500 Utilities	-	-	n/a	-	-	n/a	-	-	-
7500.10 City Hall Utilities	-	-	n/a	-	3,500	0%	-	-	-
7500.11 Electric	915	2,100	44%	1,192	-	n/a	238	140	98
7500.12 Water	988	1,500	66%	955	-	n/a	128	118	10
7500.10 City Hall Utilities	1,903	3,600	53%	2,147	3,500	61%	367	258	108
7500.20 Outdoor Utilities	-	-	n/a	-	4,250	0%	-	-	-
7500.21 Electric	828	1,350	61%	877	-	n/a	239	109	131
7500.22 Water	1,042	1,600	65%	1,069	-	n/a	129	129	0
7500.20 Outdoor Utilities	1,870	2,950	63%	1,946	4,250	46%	368	237	131
7500.30 Telephone & Internet	3,211	4,500	71%	3,612	6,200	58%	522	457	65
Total 7500 Utilities	6,983	11,050	63%	7,705	13,950	55%	1,257	953	304
7600 Insurance	-	3,500	0%	4,592	-	n/a	-	-	-
6010 Health Insurance (deleted)	-	-	n/a	-	-	n/a	-	-	-
7600.01 TML Insurance	5,093	200	2547%	200	4,600	4%	-	200	(200)
7600 Insurance	5,093	3,700	138%	4,792	4,600	104%	-	200	-19992%
7700 TDEM DR-4485 Expenditures	-	-	n/a	-	-	n/a	-	-	-
8020 Municipal Court Costs	100	-	n/a	-	-	n/a	-	-	-
8020.20 MC Judge	-	4,800	0%	600	3,600	17%	-	-	-
8020.25 Misc. Court Costs	-	150	0%	-	2,500	0%	-	-	-

	2022-2023			2021-2022			Y/Y Monthly Comparison		
	YTD	Budget	%	YTD	Budget	%	May-23	May-22	Difference
8020.30 Prosecutor	-	1,500	0%	2,540	3,000	85%	-	-	-
8020.35 Court Bailiff	-	-	n/a	-	750	0%	-	-	-
8020.40 State Comptroller Costs	-	300	0%	(45)	700	-6%	-	-	-
8020.41 Supplies	-	-	n/a	67	200	34%	-	-	-
8020.60 Public Safety	-	-	n/a	-	-	n/a	-	-	-
Total 8020 Municipal Court Costs	100	6,750	1%	3,162	10,750	29%	-	-	-
8900 Miscellaneous	-	75,200	0%	5,000	120,650	4%	-	-	-
8900.10 Reconciliation Discrepancies	-	-	n/a	-	-	n/a	-	-	-
8900.20 Contingency Reserve	-	50,000	0%	-	50,000	0%	-	-	-
8900.25 Ice Storm 2023	232,340	-	n/a	-	-	n/a	-	-	-
8900.30 Projects	31,252	-	n/a	16,709	-	n/a	-	8,827	(8,827)
8900.40 Engineering Services – Street Projects	-	-	n/a	21,588	15,000	144%	-	-	-
Total 8900 Miscellaneous	263,592	125,200	211%	43,297	185,650	23%	-	8,827	(8,827)
9077 General Fund Accrual	-	-	n/a	-	(169,150)	0%	-	-	-
Unapplied Cash Bill Payment Expenditure	-	-	n/a	-	-	n/a	-	-	-
Uncategorized Expense	973	-	n/a	-	-	n/a	186	-	186
Total Expenditures	559,073	691,510	81%	440,027	686,670	64%	45,446	100,594	(55,148)
Net Operating Revenue	134,634	-	n/a	381,197	-	n/a	(13,376)	(64,250)	50,875
Other Revenue									
4019 Proceeds from Capital Leases	-	-	n/a	-	-	n/a	-	-	-
9810.01 Sinking Fund Revenue	212,148	224,793	94%	207,281	-	n/a	1,271	2,641	(1,370)
8500 Capital Improvement Income	200,000	227,000	88%	0	-	n/a	-	0	(0)
Total Other Revenue	412,148	451,793	91%	207,281	-	n/a	1,271	2,641	(1,370)
Other Expenditures									
8500.25 Capital Improvement Expense	-	-	n/a	-	-	n/a	-	-	-
9800.23 Chip Seal Project FYE23	19,540	-	n/a	-	-	n/a	9,542	-	9,542
9001 Capital Lease Principal	-	-	n/a	-	-	n/a	-	-	-
9002 Interest on Capital Lease	-	-	n/a	-	-	n/a	-	-	-
9005 Bond Interest Paid	-	-	n/a	-	-	n/a	-	-	-
9006 Bond Costs of Issuance	1,764	-	n/a	-	-	n/a	-	-	-
9800.01 Capital Expenditures - CY	-	-	n/a	-	-	n/a	-	-	-
9800.1 Capital Project Expenditures - FY	-	227,000	0%	-	-	n/a	-	-	-
9800.11 2017 Street Improvements	-	-	n/a	-	-	n/a	-	-	-
9800.12 2017 Street Improvements Legal	-	-	n/a	-	-	n/a	-	-	-
9800.13 2021 Street Improvements	-	-	n/a	387,916	-	n/a	-	-	-
9810.02 Sinking Fund Interest & Fees	3,811	5,793	66%	5,784	-	n/a	-	-	-
9810.03 Sinking Fund Principal	219,000	219,000	100%	207,000	-	n/a	-	-	-
9810.04 Agent Fees	400	-	n/a	-	-	n/a	-	-	-
9800.02 Other Miscellaneous Expenditure	-	-	n/a	(417,633)	-	n/a	-	-	-
9888 Reconciliation Discrepancies	-	-	n/a	-	-	n/a	-	-	-
Total Other Expenditures	244,515	451,793	54%	183,067	-	n/a	9,542	-	9,542
Net Other Revenue	167,633	-	n/a	24,214	-	n/a	(8,271)	2,641	(10,912)
Net Revenue	302,267	-	n/a	405,411	-	n/a	(21,646)	(61,609)	39,963