

**GENERAL FUND
SUMMARY OF REVENUES AND EXPENDITURES**

				5/31/2022	
	ACTUAL 2020-2021	ACTUAL 2021-2022	BUDGET 2022-2023	YTD 2022-2023	% of BUDGET
BEGINNING FUND BALANCE	\$ 1,373,668	\$ 1,414,326	\$ 1,147,428	1,147,428	
Revenues					
Ad Valorem Taxes	337,235	357,479	364,500	355,696	97.58%
Sales Taxes	95,923	89,871	81,200	69,549	85.65%
Franchise Fees	186,706	193,311	175,660	162,629	92.58%
Reimbursements	11,285	2,061	10,500	-	0.00%
Development Revenue	76,343	26,731	25,500	37,687	147.79%
Permits	1,630	2,013	1,600	2,120	132.50%
Other	31,016	22,608	14,000	57,054	407.53%
Total Revenues	740,138	694,074	672,960	684,734	101.75%
Other Funding Sources					
Fund Balance	-	288,485	236,950	-	0.00%
Total Other Funding Sources	-	288,485	236,950	-	0.00%
TOTAL RESOURCES	\$ 740,138	\$ 982,559	\$ 909,910	\$ 684,734	75.25%
Expenditures					
Personnel Services	233,781	245,621	208,600	127,108	60.93%
Office Expenses	40,399	36,865	39,300	36,094	91.84%
Professional Services	192,947	184,736	173,157	83,753	48.37%
Area Care & Maintenance	42,344	42,587	98,453	21,529	21.87%
Other Operating Expenses	26,356	30,864	28,800	19,033	66.09%
Utility Expenses	10,895	11,644	11,050	7,216	65.30%
Municipal Court	5,111	-	6,750	100	1.48%
Other	147,649	408,656	50,000	263,592	527.18%
Total Expenditures	699,481	960,972	616,110	558,423	90.64%
Other Financing Uses					
Transfer to Capital	-	-	294,000	-	0.00%
Total Other Financing Uses	-	-	294,000	-	0.00%
TOTAL EXPENDITURES	\$ 699,481	\$ 960,972	\$ 910,110	\$ 558,423	61.36%
ENDING FUND BALANCE	\$ 1,414,326	\$ 1,147,428	\$ 910,278	\$ 1,273,739	

**GENERAL FUND
SCHEDULE OF REVENUES BY SOURCE**

				5/31/2022	
				YTD	% of
				2022-2023	BUDGET
				2020-2021	2021-2022
				2022-2023	2022-2023
Ad Valorem Taxes					
3000.01	Current	334,890	354,040	360,000	353,480 98.19%
3000.02	Delinquent	2,345	3,439	4,500	2,215 49.23%
	Penalty and Interest	-	-	-	-
Total Ad Valorem Taxes		337,235	357,479	364,500	355,696 97.58%
Sales Taxes					
3005.00	Sales Tax	94,412	88,478	80,000	68,679 85.85%
3010.00	Mixed Beverage Tax	1,511	1,393	1,200	870 72.51%
Total Sales Taxes		95,923	89,871	81,200	69,549 85.65%
Franchise Fees					
3020.00	Electric Franchise Fees	31,404	31,877	31,000	28,516 91.99%
3030.00	Cable Franchise Fees	33,260	34,779	30,000	16,832 56.11%
3040.00	Water Franchise Fees	99,351	100,581	90,000	94,817 105.35%
3050.00	Solid Waste Franchise Fees	22,004	25,418	24,000	22,361 93.17%
3060.00	Telephone Franchise Fees	186	157	160	103 64.58%
3080.00	Golf Course Franchise Fees	500	500	500	- 0.00%
Total Franchise Fees		186,706	193,311	175,660	162,629 92.58%
Reimbursements					
3080.10	Engineering	11,285	2,061	8,000	- 0.00%
3080.20	Legal	-	-	2,500	- 0.00%
3080.30	Admin	-	-	-	- 0.00%
Total Reimbursements		11,285	2,061	10,500	- 0.00%
Development Revenue					
3090.01	New Home Permits - Residential	23,000	7,000	6,000	2,000 33.33%
3090.01	Other Permit - Residential	14,129	8,198	7,000	3,293 47.04%
3090.01	Inspections -Residential	22,214	8,299	7,000	6,432 91.89%
	Commercial	3,250	3,234	500	- 0.00%
3090.03	Subdivisions/Plats/Replats	13,750	-	5,000	25,962 519.24%
Total Development Revenue		76,343	26,731	25,500	37,687 147.79%
Permits					
3093.00	Liquor License	1,310	1,388	1,250	- 0.00%
3095.00	Sign Permits	320	625	350	155 44.29%
3090.99	Other Permits	-	-	-	1,965 0.00%
Total Permit Fees		1,630	2,013	1,600	2,120 132.50%

**GENERAL FUND
SCHEDULE OF REVENUES BY SOURCE**

			5/31/2022		
	ACTUAL 2020-2021	ACTUAL 2021-2022	BUDGET 2022-2023	YTD 2022-2023	% of BUDGET
Other					
4000.00 Interest Income	1,259	9,339	2,500	50,941	2037.64%
4010.00 Miscellaneous	9,581	12,369	10,000	5,368	53.68%
4020.00 Municipal Court Revenue	2,293	901	1,500	-	0.00%
4035.00 TDEM DR - 4485	12,883	-	-	-	0.00%
4040.00 Donations	5,000	-	-	-	0.00%
Uncategorized Revenue				746	0.00%
Total Other	31,016	22,608	14,000	57,054	407.53%
TOTAL REVENUES	\$ 740,138	\$ 694,074	\$ 672,960	\$ 684,734	101.75%

**GENERAL FUND
EXPENSES**

			5/31/2022				
			ACTUAL 2020-2021	ACTUAL 2021-2022	BUDGET 2022-2023	YTD 2022-2023	% of BUDGET
PERSONNEL SERVICES							
5000.01	Salaries		184,271	196,403	170,000	93,433	54.96%
5000.04	Overtime		-	-	-	8,001	0.00%
5000.02	Group Insurance		8,615	6,958	6,000	3,744	62.39%
5000.40	Retirement Plan		19,409	21,562	18,100	10,834	59.85%
5000.23	Worker Compensation			539	-	-	0.00%
5000.22	Unemployment Insurance		601	918	1,100	29	2.60%
5000.21	Social Security		14,885	14,591	13,400	8,261	61.65%
5000.03	Car Allowance		6,000	4,650	-	2,808	0.00%
Total Personnel Services			233,781	245,621	208,600	127,108	60.93%
OFFICE EXPENSES							
5500.10	City Hall Maintenance/Repair		4,040	2,545	2,000	2,618	130.89%
5500.20	Cleaning		1,500	1,575	1,800	1,298	72.11%
5500.30	IT Expenses		10,668	10,421	10,000	2,315	23.15%
5500.50	Office Supplies		3,561	6,154	4,500	4,183	92.96%
5500.55	Office Equipment		-	-	-	3,730	0.00%
5500.60	Postage		2,025	2,312	3,000	2,522	84.06%
5500.61	Printing		4,183	4,091	4,500	1,302	28.94%
5500.62	Advertising		1,560	396	1,500	211	14.08%
5500.80	Software/Subscriptions		12,861	9,370	12,000	17,914	149.29%
Total Supplies			40,399	36,865	39,300	36,094	91.84%
PROFESSIONAL SERVICES							
6000.01	Audit Expense		9,896	11,990	12,000	-	0.00%
6000.10	Codification		3,239	2,831	2,750	-	0.00%
6000.11	Contract Labor		6,105		-	3,939	0.00%
6000.15	Engineering		12,611	11,967	20,000	15,517	77.59%
6000.16	Engineering Mapping		-	-	3,000	-	0.00%
6000.17	Engineering Reimbursable		5,946	9,905	8,000	8,090	101.13%
6000.21	Legal - General		23,985	26,370	20,000	19,711	98.56%
6000.22	Legal - Reimbursable		2,980	3,380	2,500	2,500	100.00%
6000.23	Legal - Litigation		46,368	7,520	5,000	-	0.00%
6000.25	Legal - Special Cases		7,778	38,288	30,000	3,295	10.98%
6000.26	Legal - Elected Body		-	10,270	5,000	2,375	47.50%
6000.30	IT Services		13,804	13,262	15,500	2,521	16.27%
6000.40	Accounting		13,383	16,160	25,000	16,188	64.75%
6000.50	Law Enforcement		15,913	16,809	12,500	5,938	47.50%
7000.01	AD Valorem Tax		3,824	4,100	4,407	1,864	42.30%
7000.02	Building Inspections		27,114	11,110	7,000	1,815	25.93%
7000.03	Code Compliance		-	774	500	-	0.00%
Total Contractual Services			192,947	184,736	173,157	83,753	48.37%

**GENERAL FUND
EXPENSES**

			5/31/2022		
	ACTUAL 2020-2021	ACTUAL 2021-2022	BUDGET 2022-2023	YTD 2022-2023	% of BUDGET
AREA CARE & MAINTENANCE					
6500.01	825	1,650	1,750	975	55.71%
6500.15	575	2,625	2,750	5,400	196.36%
6500.20	-	3,085	15,000	-	0.00%
6500.21	3,342	-	6,000	5,792	96.53%
6500.22	6,000	9,170	9,000	2,375	26.39%
6500.23	703	-	-	470	0.00%
6500.24	-	-	13,453	-	0.00%
6500.25	15,150	945	11,000	-	0.00%
6500.26	1,693	262	500	650	130.00%
6500.30	10,791	16,361	30,000	4,283	14.28%
6500.31	1,726	5,496	6,000	119	1.98%
6500.50	196	2,373	2,000	372	18.61%
6500.60	1,344	620	1,000	1,093	109.30%
Total Area Care/Maintenance	42,344	42,587	98,453	21,529	21.87%
OTHER OPERATING EXPENSES					
7000.04	2,436	2,411	1,750	671	38.36%
7000.05	2,124	1,065	2,750	-	0.00%
7000.06	591	591	600	632	105.33%
7000.15	4,458	6,768	3,000	907	30.24%
7000.20	1,690	1,195	1,200	4,747	395.58%
7000.30	1,253	4,743	2,000	102	5.12%
7000.31	-	667	500	-	0.00%
7000.41	3,915	1,795	2,500	1,421	56.82%
7000.42	3,272	2,729	4,000	2,402	60.04%
7000.43	-	-	-	133	0.00%
7000.50	3,204	4,846	7,000	2,925	41.78%
7600.01	3,413	4,053	3,500	5,093	145.52%
Total Other Operating Expenses	26,356	30,864	28,800	19,033	66.09%
UTILITY EXPENSES					
7500.11	1,809	1,972	2,100	1,027	48.93%
7500.12	1,431	1,427	1,500	988	65.84%
7500.21	1,281	1,318	1,350	948	70.23%
7500.22	1,620	1,615	1,600	1,042	65.14%
7500.30	4,753	5,312	4,500	3,211	71.34%
Total Utility Expenses	10,895	11,644	11,050	7,216	65.30%

**GENERAL FUND
EXPENSES**

			5/31/2022		
	ACTUAL 2020-2021	ACTUAL 2021-2022	BUDGET 2022-2023	YTD 2022-2023	% of BUDGET
MUNICIPAL COURT					
8020.20 Judge	3,600	-	4,800	-	0.00%
8020.00 Misc. Court Cost	150	-	150	100	66.67%
8020.30 Prosecutor	880	-	1,500	-	0.00%
8020.40 State Comptroller Costs	481	-	300	-	0.00%
Total Utility Expenses	5,111	-	6,750	100	1.48%
OTHER					
8900.20 Contingency Reserve	-		50,000	-	0.00%
8900.25 2023 Ice Storm	-	-	-	232,340	
8900.30 Comprehensive Plan	50,200	20,740	-	31,252	0.00%
9015.00 Bond Issuance	-	-	-	-	0.00%
9800.12 Woodcreek Dr Street Project	97,449	387,916		-	
Other Expenses	147,649	408,656	50,000	263,592	527.18%
TOTAL EXPENSES	\$ 699,481	\$ 960,972	\$ 616,110	\$ 558,423	90.64%

**RESERVE FUND
SUMMARY OF REVENUES AND EXPENSES**

	5/31/2022				
	ACTUAL 2020-2021	ACTUAL 2021-2022	BUDGET 2022-2023	YTD 2022-2023	% of BUDGET
BEGINNING FUND BALANCE			\$168,375	\$168,375	
Revenues					
General Fund Transfers	-	-	-	-	0%
Interest	-	-	-	-	0%
Total Revenue	-	-	-	-	0%
Other Funding Sources					
Other	-	-	-	-	0%
Total Other Funding Sources	-	-	-	-	0%
TOTAL RESOURCES	\$ -	\$ -	\$ -	\$ -	0%
Expenditures					
Transfer Out to General Fund	-	-	-	-	0%
Total Expenditures	-	-	-	-	0%
Other Financing Uses					
Transfer to Capital	-	-	-	-	0%
Total Other Financing Uses	-	-	-	-	0%
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	0%
ENDING FUND BALANCE	\$ -	\$ 168,375	\$ 168,375	\$ 168,375	0%

**DEBT SERVICE
SUMMARY OF REVENUES AND EXPENSES**

5/31/2022

	ACTUAL 2020-2021	ACTUAL 2021-2022	BUDGET 2022-2023	YTD 2022-2023	% of BUDGET
BEGINNING FUND BALANCE	\$25,048	\$33,146	\$32,636	\$32,636	
Revenues					
9810.01 Ad Valorem Taxes	215,651	216,085	224,793	212,148	94.37%
Total Revenue	215,651	216,085	224,793	212,148	94.37%
Other Funding Sources					
Transfers in from Other Funds	-	-	-	-	0.00%
Fund Balance	-	510	400	-	0.00%
Total Other Funding Sources	-	510	400	-	0.00%
TOTAL RESOURCES	\$ 215,651	\$ 216,595	\$ 225,193	\$ 212,148	94.21%
Expenditures					
9810.03 Principal	195,000	207,000	219,000	219,000	0.00%
9810.02 Interest	12,153	9,195	5,793	3,811	0.00%
9810.04 Fees	400	400	400	400	0.00%
Total Expenditures	207,553	216,595	225,193	223,211	0.00%
Other Financing Uses					
Bond Refunding	-	-	-	-	0.00%
Total Other Financing Uses	-	-	-	-	0.00%
TOTAL EXPENDITURES	\$ 207,553	\$ 216,595	\$ 225,193	\$ 223,211	0.00%
ENDING FUND BALANCE	\$ 33,146	\$ 32,636	\$ 32,236	\$ 21,573	0.00%

**ARP FUNDS
SUMMARY OF REVENUES AND EXPENSES**

		5/31/2022				
		ACTUAL	ACTUAL	BUDGET	YTD	% of
		2020-2021	2021-2022	2022-2023	2022-2023	BUDGET
BEGINNING FUND BALANCE		\$0	\$0	\$425,621	\$425,621	
Revenues						
9810.01	ARP Funds	-	425,621	-		0.00%
Total Revenue		-	425,621	-	-	0.00%
Other Funding Sources						
Other Funding Sources		-	-	-	-	0.00%
Total Other Funding Sources		-	-	-	-	0.00%
TOTAL RESOURCES		\$ -	\$ 425,621	\$ -	\$ -	0.00%
Expenditures						
ARP Expenses		-	-	-	-	0.00%
Total Expenditures		-	-	-	-	0.00%
Other Financing Uses						
Transfer to Capital		-	-	425,621	-	0.00%
Total Other Financing Uses		-	-	425,621	-	0.00%
TOTAL EXPENDITURES		\$ -	\$ -	\$ 425,621	\$ -	0.00%
ENDING FUND BALANCE		\$ -	\$ 425,621	\$ -	\$ 425,621	0.00%

**PARK FUND
SUMMARY OF REVENUES AND EXPENSES**

			5/31/2022		
	ACTUAL 2020-2021	ACTUAL 2021-2022	BUDGET 2022-2023	YTD 2022-2023	% of BUDGET
BEGINNING FUND BALANCE			\$0	\$0	
Revenues					
4040.02 Donations	-	-	-	2,500	0%
Interest	-	-	-	-	0%
Total Revenue	-	-	-	2,500	0%
Other Funding Sources					
Fund Balance	-	-	-	-	0%
Total Other Funding Sources	-	-	-	-	0%
TOTAL RESOURCES	\$ -	\$ -	\$ -	\$ 2,500	0%
Expenditures					
Park Expense	-	-	-	-	0%
Total Expenditures	-	-	-	-	0%
Other Financing Uses					
Transfer to Capital	-	-	-	-	0%
Total Other Financing Uses	-	-	-	-	0%
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	0%
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ 2,500	0%

**TREE FUND
SUMMARY OF REVENUES AND EXPENSES**

	5/31/2022				
	ACTUAL 2020-2021	ACTUAL 2021-2022	BUDGET 2022-2023	YTD 2022-2023	% of BUDGET
BEGINNING FUND BALANCE			\$4,754	\$4,754	
Revenues					
Tree Income	-	-	-	-	0%
Interest	-	-	-	-	0%
Total Revenue	-	-	-	-	0%
Other Funding Sources					
Fund Balance	-	-	-	-	0%
Total Other Funding Sources	-	-	-	-	0%
TOTAL RESOURCES	\$ -	\$ -	\$ -	\$ -	0%
Expenditures					
Tree Expense	-	-	-	-	0%
Total Expenditures	-	-	-	-	0%
Other Financing Uses					
Transfer to Capital	-	-	-	-	0%
Total Other Financing Uses	-	-	-	-	0%
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	0%
ENDING FUND BALANCE	\$ -	\$ 4,754	\$ 4,754	\$ 4,754	0%

**COURT SECURITY
SUMMARY OF REVENUES AND EXPENSES**

	5/31/2022				
	ACTUAL 2020-2021	ACTUAL 2021-2022	BUDGET 2022-2023	YTD 2022-2023	% of BUDGET
BEGINNING FUND BALANCE			\$19	\$19	
Revenues					
MC Security Fees	-	-	-	-	0%
Interest	-	-	-	-	0%
Total Revenue	-	-	-	-	0%
Other Funding Sources					
Fund Balance	-	-	-	-	0%
Total Other Funding Sources	-	-	-	-	0%
TOTAL RESOURCES	\$ -	\$ -	\$ -	\$ -	0%
Expenditures					
Security Expense	-	-	-	-	0%
Total Expenditures	-	-	-	-	0%
Other Financing Uses					
Transfer to Capital	-	-	-	-	0%
Total Other Financing Uses	-	-	-	-	0%
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	0%
ENDING FUND BALANCE	\$ -	\$ 19	\$ 19	\$ 19	0%

**COURT TECHNOLOGY
SUMMARY OF REVENUES AND EXPENSES**

	5/31/2022				
	ACTUAL 2020-2021	ACTUAL 2021-2022	BUDGET 2022-2023	YTD 2022-2023	% of BUDGET
BEGINNING FUND BALANCE			\$26	\$26	
Revenues					
MC Technology Fees	-	-	-	-	-
Interest	-	-	-	-	-
Total Revenue	-	-	-	-	0%
Other Funding Sources					
Fund Balance	-	-	-	-	-
Total Other Funding Sources	-	-	-	-	-
TOTAL RESOURCES	\$ -	\$ -	\$ -	\$ -	0%
Expenditures					
Technology Expense	-	-	-	-	-
Total Expenditures	-	-	-	-	0%
Other Financing Uses					
Transfer to Capital	-	-	-	-	-
Total Other Financing Uses	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	0%
ENDING FUND BALANCE	\$ -	\$ 26	\$ 26	\$ 26	0%

**PEG FUNDS
SUMMARY OF REVENUES AND EXPENSES**

			5/31/2022		
	ACTUAL 2020-2021	ACTUAL 2021-2022	BUDGET 2022-2023	YTD 2022-2023	% of BUDGET
BEGINNING FUND BALANCE			\$13,971	\$13,971	
Revenues					
3030.10 Peg Funds	-	-	6,650	13,634	0%
Interest	-	-	-	-	0%
Total Revenue	-	-	6,650	13,634	0%
Other Funding Sources					
Fund Balance	-	-	-	-	0%
Total Other Funding Sources	-	-	-	-	0%
TOTAL RESOURCES	\$ -	\$ -	\$ 6,650	\$ 13,634	0%
Expenditures					
PEG Expense	-	-	-	-	0%
Total Expenditures	-	-	-	-	0%
Other Financing Uses					
Transfer to Capital	-	-	-	-	0%
Total Other Financing Uses	-	-	-	-	0%
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	0%
ENDING FUND BALANCE	\$ -	\$ 13,971	\$ 20,621	\$ 27,605	0%

**CAPITAL FUND
SUMMARY OF REVENUES AND EXPENSES**

5/31/2022

	ACTUAL 2020-2021	ACTUAL 2021-2022	BUDGET 2022-2023	YTD 2022-2023	% of BUDGET
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	0.00%
Funding Sources					
3000.00 Revenue	-	-	-	-	0.00%
3001.00 POSAC Grant	-	-	200,000	-	0.00%
3002.00 CDBG Grant	-	-	-	-	
3001.00 2023 GO Bonds	-	-	-	-	
8000.00 Transfer In: General Fund	-	-	294,000	-	0.00%
8010.00 Transfer In: ARP Fund	-	-	425,624	-	
8999.00 Fund Balance	-	-	-	-	0.00%
Total Revenue	-	-	919,624	\$ -	0.00%
TOTAL RESOURCES	\$ -	\$ -	\$ 919,624	\$ -	0.00%
Expenditures					
Capital Expenditures	-	-	919,624	19,540	0.00%
Total Expenditures	-	-	919,624	19,540	0.00%
Other Financing Uses					
Other Expenses	-	-	-	-	0.00%
Total Other Financing Uses	-	-	-	-	0.00%
TOTAL EXPENDITURES	\$ -	\$ -	\$ 919,624	\$ 19,540	0.00%
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ (19,540)	0.00%

**CAPITAL FUND
EXPENSES**

			5/31/2022				
			ACTUAL	ACTUAL	BUDGET	YTD	% of
			2020-2021	2021-2022	2022-2023	2022-2023	BUDGET
General Fund Capital							
20231	Parks		-	-	267,000	-	-
	<i>Creekside</i>		-	-	-	-	-
	<i>Augusta</i>		-	-	-	-	-
	<i>Triangle</i>		-	-	-	-	-
20232	Chip Seal Road Project		-	-	227,000	19,540	-
20233	Drainage Project (Westwood/Brrok hollow)		-	-	425,624	-	-
20234	Roads - GO Bonds		-	-	-	-	-
20235	Total General Fund Capital		-	-	919,624	19,540	-
TOTAL CAPITAL EXPENSES			\$ -	\$ -	\$ 919,624	\$ 19,540	\$ -