

Treasurer's Report

For the Period: October 2022 - December 2022

Percent Complete: 25%

| | 2022-2023 | | | 2021-2022 | | | Y/Y Monthly Comparison | | |
|---|----------------|----------------|------------|----------------|----------------|------------|------------------------|---------------|------------|
| | YTD | Budget | % | YTD | Budget | % | Dec-22 | Dec-21 | Difference |
| | | | | | | | | | |
| Revenue | | | | | | | | | |
| 2900 Accounting Info Needed | - | - | n/a | - | - | n/a | - | - | - |
| 3000 Ad Valorem Tax Revenue | - | - | n/a | - | - | n/a | - | - | - |
| 3000.01 Ad Valorem Tax | 22,038 | 360,000 | 6% | 20,615 | 349,000 | 6% | 20,830 | 19,839 | 990 |
| 3000.02 Delinquent Ad Valorem Tax | 246 | 4,500 | 5% | 406 | - | n/a | 83 | 278 | (195) |
| 3000 Ad Valorem Tax Revenue | 22,284 | 364,500 | 6% | 21,021 | 349,000 | 6% | 20,912 | 20,117 | 795 |
| 3005 State Sales Tax Revenue | 21,291 | 80,000 | 27% | 19,869 | 80,000 | 25% | 6,521 | 6,535 | (14) |
| 3010 Mixed Beverage Tax & Fees Rev | 316 | 1,200 | 26% | 321 | 1,500 | 21% | 111 | 102 | 9 |
| 3020 Electric Franchise Fee Revenue | 10,871 | 31,000 | 35% | 5,972 | 34,000 | 18% | - | - | - |
| 3030 Cable Services Franchise Rev | 8,517 | 30,000 | 28% | 8,773 | 30,000 | 29% | - | - | - |
| 3030.1 PEG - Cable Revenue | 1,703 | 6,650 | 26% | 1,749 | 6,000 | 29% | - | - | - |
| 3030 Cable Services Franchise Rev | 10,220 | - | | 10,522 | - | #DIV/0! | - | - | - |
| 3040 Water Service Franchise Revenue | 75,628 | 90,000 | 84% | 71,221 | 100,000 | 71% | - | - | - |
| 3050 Disposal Service Franchise Rev | 7,047 | 24,000 | 29% | 5,796 | 25,000 | 23% | - | - | - |
| 3060 Telephone Franchise Revenue | 36 | 160 | 23% | 41 | 200 | 20% | - | - | - |
| 3070 Golf Course Franchise Revenue | - | 500 | 0% | - | 500 | 0% | - | - | - |
| 3080 Reimbursements | - | - | n/a | - | 6,000 | 0% | - | - | - |
| 3080.10 Engineerings | - | 8,000 | 0% | 88 | - | n/a | - | 88 | (88) |
| 3080.20 Legal | - | 2,500 | 0% | - | - | n/a | - | - | - |
| 3080.30 Admin | - | - | n/a | - | - | n/a | - | - | - |
| 3080 Reimbursements | - | 10,500 | 0% | 88 | 6,000 | 1% | - | 88 | (88) |
| 3090 Development Revenue | - | - | n/a | - | - | n/a | - | - | - |
| 3090.01 Residential | - | - | n/a | - | - | n/a | - | - | - |
| 3090.011 New Home Permits | 1,000 | 6,000 | 17% | 1,000 | 5,000 | 20% | - | - | - |
| 3090.012 Other Permits | 2,550 | 7,000 | 36% | 3,707 | 11,000 | 34% | 375 | 1,425 | (1,050) |
| 3090.013 Inspections | 4,834 | 7,000 | 69% | 4,801 | 17,000 | 28% | 363 | 2,486 | (2,123) |
| 3090.02 Commercial | - | 500 | 0% | 3,234 | 5,000 | 65% | - | 3,234 | (3,234) |
| 3090.03 Other | - | 200 | 0% | - | 80 | 0% | - | - | - |
| 3090.031 Subdivisions/Plats/Re-Plats | 24,419 | 5,000 | 488% | - | 5,000 | 0% | - | - | - |
| Total 3090 Development Revenue | 32,803 | 25,700 | 128% | 12,742 | 43,080 | 30% | 738 | 7,145 | (6,407) |
| 3093 Liquor License Revenue | - | 1,250 | 0% | - | 1,310 | 0% | - | - | - |
| 3095 Sign Fees | 95 | 350 | 27% | 215 | 700 | 31% | - | - | - |
| 4000 Interest Income | 13,612 | 2,500 | 544% | 165 | 1,000 | 17% | 5,248 | 60 | 5,188 |
| 4010 Other Revenue | 53 | 10,000 | 1% | 1,320 | 700 | 189% | - | 50 | (50) |
| 4010.1 Coupons | - | - | n/a | - | - | n/a | - | - | - |
| 4010 Other Revenue | 53 | 10,000 | 1% | 1,320 | 700 | 189% | - | 50 | (50) |
| 4015 Oak Wilt Containment | - | 6,000 | 0% | - | - | n/a | - | - | - |
| 4020 Municipal Court Revenue | - | 1,500 | 0% | 101 | 1,500 | 7% | - | - | - |
| 4035 TDEM DR-4485 Revenue | - | - | n/a | 212,600 | - | n/a | - | - | - |
| 4040 Donations Received | - | 5,200 | 0% | - | 6,180 | 0% | - | - | - |
| 4040.02 Park Donations | 2,500 | 500 | 500% | 1,180 | - | n/a | 2,500 | 1,180 | 1,320 |
| Total Donations Received | 2,500 | 5,700 | 44% | 1,180 | 6,180 | 19% | 2,500 | 1,180 | 1,320 |
| 4050 General Fund Transfer | - | - | n/a | - | - | n/a | - | - | - |
| Billable Expenditure Revenue | - | - | n/a | - | - | n/a | - | - | - |
| Markup | - | - | n/a | - | - | n/a | - | - | - |
| Services | - | - | n/a | - | - | n/a | - | - | - |
| Shipping Revenue | - | - | n/a | - | - | n/a | - | - | - |
| Uncategorized Revenue | - | - | n/a | - | - | n/a | - | - | - |
| Total Revenue | 196,756 | 691,510 | 28% | 363,175 | 686,670 | 53% | 36,030 | 35,277 | 754 |
| Expenditures | | | | | | | | | |
| 5000 Personnel Services | - | - | n/a | - | - | n/a | - | - | - |
| 5000.01 Salaries and Wages | 26,426 | 170,000 | 16% | 52,399 | 208,500 | 25% | 13,062 | 17,864 | (4,801) |
| 5000.02 Health Insurance Stipend | - | 6,000 | 0% | 2,154 | 8,600 | 25% | - | 718 | (718) |
| 5000.03 City Manager Vehicle Reimbursm | 583 | - | n/a | 1,500 | 6,000 | 25% | 583 | 500 | 83 |
| 5000.05 Elected Official Pay | - | - | n/a | - | - | n/a | - | - | - |
| 5000.20 Payroll Tax Expense | - | - | n/a | - | - | n/a | - | - | - |
| 5000.21 FICA/OASDI | 2,095 | 13,400 | 16% | 4,133 | 16,410 | 25% | 1,073 | 1,405 | (332) |
| 5000.22 Unemployment Insurance | 5 | 1,100 | 0% | 68 | 500 | 14% | 5 | - | 5 |
| 5000.20 Payroll Tax Expense | 2,100 | 14,500 | 14% | 4,201 | 16,910 | 25% | 1,078 | 1,405 | (327) |
| 5000.40 Retirement | 2,947 | 18,100 | 16% | 5,686 | 22,190 | 26% | 1,489 | 1,937 | (449) |
| Total 5000 Personnel Services | 32,056 | 208,600 | 15% | 65,940 | 262,200 | 25% | 16,212 | 22,424 | (6,211) |
| 5500 Office Expenses | - | - | n/a | - | - | n/a | - | - | - |
| 5500.05 Bank Fees & Charges | - | - | n/a | - | - | n/a | - | - | - |
| 5500.10 City Hall Maintenance / Repairs | 362 | 2,000 | 18% | 201 | 4,000 | 5% | 17 | - | 17 |
| 5500.20 Cleaning Costs | 476 | 1,800 | 26% | 375 | 1,500 | 25% | 176 | 125 | 51 |
| 5500.30 IT & Radio Expenses | 479 | 10,000 | 5% | 10,346 | 15,000 | 69% | - | 5,884 | (5,884) |
| 5500.40 Newsletter | - | - | n/a | - | - | n/a | - | - | - |
| 5500.50 Office Supplies | 1,081 | 4,500 | 24% | 1,153 | 4,000 | 29% | 646 | 578 | 68 |
| 5500.60 Postage & Shipping | 727 | 3,000 | 24% | 729 | 2,100 | 35% | 21 | 300 | (280) |
| 5500.61 Printing & Reproduction | - | 4,500 | 0% | 1,075 | 4,000 | 27% | - | 446 | (446) |

| | 2022-2023 | | | 2021-2022 | | | Y/Y Monthly Comparison | | |
|--|---------------|----------------|------------|---------------|----------------|------------|------------------------|--------------|----------------|
| | YTD | Budget | % | YTD | Budget | % | Dec-22 | Dec-21 | Difference |
| 5500.62 Printing Cost Newspaper | 89 | 1,500 | 6% | - | 2,000 | 0% | - | - | - |
| 5500.70 Storage Rental | - | - | n/a | - | - | n/a | - | - | - |
| 5500.80 Software & Subscriptions | 8,935 | 12,000 | 74% | 1,324 | 15,000 | 9% | 2,201 | 921 | 1,280 |
| Total 5500 Office Expenses | 12,150 | 39,300 | 31% | 15,203 | 47,600 | 32% | 3,060 | 8,254 | (5,194) |
| 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 | 490 | - | n/a | - | 6,500 | 0% | - | - | - |
| 6000.15 Engineering | 19,337 | 20,000 | 97% | 2,587 | 10,000 | 26% | - | 999 | (999) |
| 6000.16 Mapping | - | 3,000 | 0% | - | - | n/a | - | - | - |
| 6000.17 Engineering Reimbursable | 3,138 | 8,000 | | 173 | 4,000 | | - | - | - |
| 6000.15 Engineering | 22,474 | 31,000 | 72% | 2,759 | 14,000 | 20% | - | 999 | (999) |
| 6000.20 Legal Expenses | 3,120 | - | n/a | - | - | n/a | - | - | - |
| 6000.21 General | 2,380 | 20,000 | 12% | 7,140 | 65,000 | 11% | 2,380 | 4,300 | (1,920) |
| 6000.22 Legal Reimbursable | 2,500 | 2,500 | 100% | 1,800 | 3,000 | 60% | 2,500 | - | 2,500 |
| 6000.23 Litigation | - | 5,000 | 0% | 6,500 | 15,000 | 43% | - | 2,660 | (2,660) |
| 6000.25 Special Cases | - | 30,000 | 0% | 3,630 | 22,000 | 17% | - | 330 | (330) |
| 6000.26 Elected Body Legal | - | 5,000 | 0% | - | - | n/a | - | - | - |
| 6000.20 Legal Expenses | 8,000 | 62,500 | 13% | 19,070 | 105,000 | 18% | 4,880 | 7,290 | (2,410) |
| 6000.30 IT Services | 1,067 | 15,500 | 7% | 1,235 | 14,500 | 9% | - | - | - |
| 6000.40 Accounting | 5,985 | 25,000 | 24% | 3,640 | 15,000 | 24% | 1,995 | 1,085 | 910 |
| 6000.50 Law Enforcement | 2,098 | 12,500 | 17% | - | 8,160 | 0% | 720 | - | 720 |
| Total 6000 Professional Services | 40,114 | 161,250 | 25% | 26,704 | 179,160 | 15% | 7,595 | 9,373 | (1,778) |
| 6500 Area Care/Maintenance | - | - | n/a | - | - | n/a | - | - | - |
| 6500.01 Deer Removal | 675 | 1,750 | 39% | 675 | 1,000 | 68% | 450 | 225 | 225 |
| 6500.15 Mowing | 475 | 2,750 | 17% | 375 | 2,000 | 19% | - | 375 | (375) |
| 6500.20 Oak Wilt Containment | - | 15,000 | 0% | - | 15,000 | 0% | - | - | - |
| 6500.21 Greenspace Maintenance | 1,750 | 6,000 | 29% | 600 | - | n/a | - | 225 | (225) |
| 6500.22 Landscape Maintenance | 950 | 9,000 | 11% | 2,260 | 10,000 | 23% | 475 | 2,125 | (1,650) |
| 6500.23 Contract Services | - | - | 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 | 101 | 500 | 20% | 388 | 2,000 | 19% | - | 300 | (300) |
| 6500.30 Street Maintenance | 1,769 | 30,000 | 6% | 4,586 | 20,000 | 23% | 724 | 2,240 | (1,516) |
| 6500.31 Street Signs | 119 | 6,000 | 2% | 374 | 4,000 | 9% | 119 | 374 | (255) |
| 6500.35 Storm Damage Reserve | - | - | n/a | - | 1,000 | 0% | - | - | - |
| 6500.40 Tree Limb Pick-Up | - | - | n/a | - | - | n/a | - | - | - |
| 6500.50 Equipment Maintenance | 351 | 2,000 | 18% | 289 | 4,000 | 7% | - | 110 | (110) |
| 6500.60 Water Quality Testing CCWPP | 445 | 1,000 | 45% | 310 | 2,000 | 16% | 135 | - | 135 |
| Total 6500 Area Care/Maintenance | 6,635 | 98,453 | 7% | 9,857 | 100,500 | 10% | 1,903 | 5,974 | (4,072) |
| 7000 Other Operating Expenses | - | - | n/a | - | - | n/a | - | - | - |
| 7000.01 Ad Valorem Tax Expense | 932 | 4,407 | 21% | 1,103 | 4,060 | 27% | 932 | 1,103 | (171) |
| 7000.02 Building Inspections | 1,665 | 7,000 | 24% | 4,215 | 12,550 | 34% | 275 | 1,745 | (1,470) |
| 7000.03 Code Compliance | - | 500 | 0% | 774 | 1,500 | 52% | - | - | - |
| 7000.04 Dues & Membership | 180 | 2,500 | 7% | 592 | 3,000 | 20% | - | 255 | (255) |
| 7000.05 Election Expense | - | 2,000 | 0% | - | 1,200 | 0% | - | - | - |
| 7000.06 TML Dues | 1,264 | 600 | 211% | 591 | 600 | 99% | 632 | - | 632 |
| 7000.10 Depreciation Expense | - | - | n/a | - | - | n/a | - | - | - |
| 7000.15 Meeting Expense | 843 | 3,000 | 28% | 321 | 5,000 | 6% | 215 | 71 | 144 |
| 7000.20 Public Notices | 4,347 | 1,200 | 362% | 347 | 3,000 | 12% | 49 | 188 | (138) |
| 7000.30 Travel & Vehicle Exp Reimb. | 102 | 2,000 | 5% | 4,175 | 5,000 | 83% | - | 1,155 | (1,155) |
| 7000.31 Elected Official Travel | - | 500 | 0% | - | 2,000 | 0% | - | - | - |
| 7000.40 Training & Prof Development | - | - | n/a | - | - | n/a | - | - | - |
| 7000.41 Elected Body | 838 | 2,500 | 34% | 525 | 2,500 | 21% | 55 | 175 | (120) |
| 7000.42 Staff | 15 | 4,000 | 0% | 2,860 | 5,000 | 57% | - | - | - |
| 7000.50 Community Relations | 1,441 | 7,000 | 21% | 1,415 | 6,000 | 24% | 209 | 856 | (647) |
| Total 7000 Other Operating Expenses | 11,629 | 37,207 | 31% | 16,917 | 51,410 | 33% | 2,367 | 5,548 | (3,180) |
| 7500 Utilities | - | - | n/a | - | - | n/a | - | - | - |
| 7500.10 City Hall Utilities | - | - | n/a | - | 3,500 | 0% | - | - | - |
| 7500.11 Electric | 419 | 2,100 | 20% | 458 | - | n/a | 123 | 108 | 15 |
| 7500.12 Water | 354 | 1,500 | 24% | 363 | - | n/a | 119 | 243 | (124) |
| 7500.10 City Hall Utilities | 773 | 3,600 | 21% | 820 | 3,500 | 23% | 242 | 351 | (109) |
| 7500.20 Outdoor Utilities | - | - | n/a | - | 4,250 | 0% | - | - | - |
| 7500.21 Electric | 359 | 1,350 | 27% | 306 | - | n/a | 120 | 89 | 31 |
| 7500.22 Water | 390 | 1,600 | 24% | 410 | - | n/a | 129 | 278 | (148) |
| 7500.20 Outdoor Utilities | 749 | 2,950 | 25% | 716 | 4,250 | 17% | 249 | 367 | (117) |
| 7500.30 Telephone & Internet | 1,173 | 4,500 | 26% | 1,356 | 6,200 | 22% | 379 | 447 | (68) |
| Total 7500 Utilities | 2,696 | 11,050 | 24% | 2,893 | 13,950 | 21% | 871 | 1,165 | (294) |
| 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% | - | 4,600 | 0% | - | - | - |
| 7600 Insurance | 5,093 | 3,700 | 138% | 4,592 | 4,600 | 100% | - | - | 0% |
| 7700 TDEM DR-4485 Expenditures | - | - | n/a | - | - | n/a | - | - | - |
| 8020 Municipal Court Costs | - | - | 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 | % | Dec-22 | Dec-21 | Difference |
| 8020.30 Prosecutor | - | 1,500 | 0% | 2,540 | 3,000 | 85% | - | 1,580 | (1,580) |
| 8020.35 Court Bailiff | - | - | n/a | - | 750 | 0% | - | - | - |
| 8020.40 State Comptroller Costs | - | 300 | 0% | (101) | 700 | -14% | - | (101) | 101 |
| 8020.41 Supplies | - | - | n/a | 67 | 200 | 34% | - | 4 | (4) |
| 8020.60 Public Safety | - | - | n/a | - | - | n/a | - | - | - |
| Total 8020 Municipal Court Costs | - | 6,750 | 0% | 3,106 | 10,750 | 29% | - | 1,483 | (1,483) |
| 8900 Miscellaneous | - | 75,200 | 0% | - | 120,650 | 0% | - | - | - |
| 8900.10 Reconciliation Discrepancies | - | - | n/a | - | - | n/a | - | - | - |
| 8900.20 Contingency Reserve | - | 50,000 | 0% | - | 50,000 | 0% | - | - | - |
| 8900.30 Projects | 31,252 | - | n/a | 7,883 | - | n/a | - | 180 | (180) |
| 8900.40 Engineering Services – Street Projects | - | - | n/a | 14,589 | 15,000 | 97% | - | 9,000 | (9,000) |
| Total 8900 Miscellaneous | 31,252 | 125,200 | 25% | 22,471 | 185,650 | 12% | - | 9,180 | (9,180) |
| 9077 General Fund Accrual | - | - | n/a | - | (169,150) | 0% | - | - | - |
| Unapplied Cash Bill Payment Expenditure | - | - | n/a | - | - | n/a | - | - | - |
| Uncategorized Expenditure | - | - | - | - | - | - | - | - | - |
| Total Expenditures | 141,624 | 691,510 | 20% | 167,684 | 686,670 | 24% | 32,007 | 63,401 | (31,394) |
| Net Operating Revenue | 55,132 | - | n/a | 195,490 | - | n/a | 4,023 | (28,124) | 32,147 |
| Other Revenue | - | - | - | - | - | - | - | - | - |
| 4019 Proceeds from Capital Leases | - | - | n/a | - | - | n/a | - | - | - |
| 9810.01 Sinking Fund Revenue | 13,298 | 224,793 | 6% | 12,747 | - | n/a | 12,472 | 12,166 | 306 |
| 8500 Capital Improvement Income | - | 227,000 | 0% | - | - | n/a | - | - | - |
| Total Other Revenue | 13,298 | 451,793 | 3% | 12,747 | - | n/a | 12,472 | 12,166 | 306 |
| Other Expenditures | - | - | - | - | - | - | - | - | - |
| 8500.25 Capital Improvement Expense | - | - | n/a | - | - | n/a | - | - | - |
| 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 | 1,764 | - | 1,764 |
| 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 | 368,520 | - | n/a | - | 368,520 | (368,520) |
| 9810.02 Sinking Fund Interest & Fees | - | 5,793 | 0% | - | - | n/a | - | - | - |
| 9810.03 Sinking Fund Principal | - | 219,000 | 0% | - | - | n/a | - | - | - |
| 9800.02 Other Miscellaneous Expenditure | - | - | n/a | (391,239) | - | n/a | - | (378,519) | 378,519 |
| 9888 Reconciliation Discrepancies | - | - | n/a | - | - | n/a | - | - | - |
| Total Other Expenditures | 1,764 | 451,793 | 0% | (22,719) | - | n/a | 1,764 | (9,999) | 11,763 |
| Net Other Revenue | 11,534 | - | n/a | 35,466 | - | n/a | 10,708 | 22,165 | (11,457) |
| Net Revenue | 66,666 | - | n/a | 230,956 | - | n/a | 14,731 | (5,960) | 20,690 |