

**GENERAL FUND
SUMMARY OF REVENUES AND EXPENDITURES**

	ACTUAL 2020-2021	ACTUAL 2021-2022	BUDGET 2022-2023	12/31/2022	
				YTD 2022-2023	% of BUDGET
BEGINNING FUND BALANCE	\$ 1,373,668	\$ 1,415,051	\$ 1,126,565	1,126,565	
Revenues					
Ad Valorem Taxes	337,235	357,479	364,500	22,284	6.11%
Sales Taxes	95,923	89,871	81,200	21,607	26.61%
Franchise Fees	186,706	193,311	175,660	102,099	58.12%
Reimbursements	11,285	2,061	10,500	-	0.00%
Development Revenue	77,068	26,731	25,700	32,803	127.64%
Permits	1,630	2,013	1,600	95	5.94%
Other	31,016	22,608	14,000	13,665	97.61%
Total Revenues	740,863	694,074	673,160	192,553	28.60%
Other Funding Sources					
Fund Balance	-	288,485	236,950	-	0.00%
Total Other Funding Sources	-	288,485	236,950	-	0.00%
TOTAL RESOURCES	\$ 740,863	\$ 982,559	\$ 910,110	\$ 192,553	21.16%
Expenditures					
Personnel Services	233,781	245,621	208,600	32,056	15.37%
Office Expenses	40,399	36,865	39,300	11,999	30.53%
Professional Services	192,947	206,323	173,157	42,712	24.67%
Area Care & Maintenance	42,344	42,587	98,453	6,635	6.74%
Other Operating Expenses	26,356	30,864	28,800	13,492	46.85%
Utility Expenses	10,895	11,644	11,050	2,695	24.39%
Municipal Court	5,111	-	6,750	-	0.00%
Other	147,649	408,656	50,000	33,016	66.03%
Total Expenditures	699,481	982,560	616,110	142,604	23.15%
Other Financing Uses					
Transfer to Capital	-	-	294,000	-	0.00%
Total Other Financing Uses	-	-	294,000	-	0.00%
TOTAL EXPENDITURES	\$ 699,481	\$ 982,560	\$ 910,110	\$ 142,604	15.67%
ENDING FUND BALANCE	\$ 1,415,051	\$ 1,126,565	\$ 889,615	\$ 1,176,514	

**GENERAL FUND
SCHEDULE OF REVENUES BY SOURCE**

				12/31/2022	
	ACTUAL 2020-2021	ACTUAL 2021-2022	BUDGET 2022-2023	YTD 2022-2023	% of BUDGET
Ad Valorem Taxes					
Current	334,890	354,040	360,000	22,038	6.12%
Delinquent	2,345	3,439	4,500	246	5.47%
Penalty and Interest	-	-	-	-	
Total Ad Valorem Taxes	337,235	357,479	364,500	22,284	0.00%
Sales Taxes					
Sales Tax	94,412	88,478	80,000	21,291	26.61%
Mixed Beverage Tax	1,511	1,393	1,200	316	26.33%
Total Sales Taxes	95,923	89,871	81,200	21,607	26.61%
Franchise Fees					
Electric Franchise Fees	31,404	31,877	31,000	10,871	35.07%
Cable Franchise Fees	33,260	34,779	30,000	8,517	28.39%
Water Franchise Fees	99,351	100,581	90,000	75,628	84.03%
Solid Waste Franchise Fees	22,004	25,418	24,000	7,047	29.36%
Telephone Franchise Fees	186	157	160	36	22.50%
Golf Course Franchise Fees	500	500	500	-	0.00%
Total Franchise Fees	186,706	193,311	175,660	102,099	58.12%
Reimbursements					
Engineering	11,285	2,061	8,000	-	0.00%
Legal	-	-	2,500	-	0.00%
Admin	-	-	-	-	0.00%
Total Reimbursements	11,285	2,061	10,500	-	0.00%
Development Revenue					
New Home Permits - Residential	23,000	7,000	6,000	1,000	16.67%
Other Permit - Residential	14,129	8,198	7,000	2,550	36.43%
Inspections -Residential	22,214	8,299	7,000	4,834	69.06%
Commercial	3,250	3,234	500	-	0.00%
Other	725	-	200	-	0.00%
Subdivisions/Plats/Replats	13,750	-	5,000	24,419	488.38%
Total Development Revenue	77,068	26,731	25,700	32,803	127.64%
Permits					
Liquor License	1,310	1,388	1,250	-	0.00%
Sign Permits	320	625	350	95	27.14%
Total Permit Fees	1,630	2,013	1,600	95	5.94%

**GENERAL FUND
SCHEDULE OF REVENUES BY SOURCE**

				12/31/2022	
	ACTUAL 2020-2021	ACTUAL 2021-2022	BUDGET 2022-2023	YTD 2022-2023	% of BUDGET
Other					
Interest Income	1,259	9,339	2,500	13,612	544.48%
Miscellaneous	9,581	12,369	10,000	53	0.53%
Municipal Court Revenue	2,293	901	1,500	-	0.53%
TDEM DR - 4485	12,883	-	-	-	0.00%
Donations	5,000	-	-	-	0.00%
Total Other	31,016	22,608	14,000	13,665	97.61%
TOTAL REVENUES	\$ 740,863	\$ 694,074	\$ 673,160	\$ 192,553	28.60%

**GENERAL FUND
EXPENSES**

				12/31/2022	
	ACTUAL 2020-2021	ACTUAL 2021-2022	BUDGET 2022-2023	YTD 2022-2023	% of BUDGET
PERSONNEL SERVICES					
Salaries	184,271	196,403	170,000	26,426	15.54%
Group Insurance	8,615	6,958	6,000	-	0.00%
Retirement Plan	19,409	21,562	18,100	2,947	16.28%
Worker Compensation		539	-	-	0.00%
Unemployment Insurance	601	918	1,100	5	0.45%
Social Security	14,885	14,591	13,400	2,095	15.63%
Car Allowance	6,000	4,650	-	583	0.00%
Total Personnel Services	233,781	245,621	208,600	32,056	15.37%
OFFICE EXPENSES					
City Hall Maintenance/Repair	4,040	2,545	2,000	362	18.10%
Cleaning	1,500	1,575	1,800	326	18.11%
IT Expenses	10,668	10,421	10,000	479	4.79%
Office Supplies	3,561	6,154	4,500	1,081	24.02%
Postage	2,025	2,312	3,000	727	24.23%
Printing	4,183	4,091	4,500	-	0.00%
Advertising	1,560	396	1,500	89	5.95%
Software/Subscriptions	12,861	9,370	12,000	8,935	74.46%
Total Supplies	40,399	36,865	39,300	11,999	30.53%
PROFESSIONAL SERVICES					
Audit Expense	9,896	11,990	12,000	-	0.00%
Codification	3,239	2,831	2,750	-	0.00%
Contract Labor	6,105		-	490	0.00%
Engineering	12,611	11,967	20,000	19,337	96.69%
Engineering Mapping	-	-	3,000	-	0.00%
Engineering Reimbursable	5,946	9,905	8,000	3,138	39.22%
Engineering - Street Projects	-	21,588	-	-	0.00%
Legal - General	23,985	26,370	20,000	5,500	27.50%
Legal - Reimbursable	2,980	3,380	2,500	2,500	100.00%
Legal - Litigation	46,368	7,520	5,000	-	0.00%
Legal - Special Cases	7,778	38,288	30,000	-	0.00%
Legal - Elected Body	-	10,270	5,000	-	0.00%
IT Services	13,804	13,262	15,500	1,067	6.88%
Accounting	13,383	16,160	25,000	5,985	23.94%
Law Enforcement	15,913	16,809	12,500	2,098	16.78%
AD Valorem Tax	3,824	4,100	4,407	932	21.15%
Building Inspections	27,114	11,110	7,000	1,665	23.79%
Code Compliance	-	774	500	-	0.00%
Total Contractual Services	192,947	206,323	173,157	42,712	24.67%

**GENERAL FUND
EXPENSES**

				12/31/2022	
	ACTUAL 2020-2021	ACTUAL 2021-2022	BUDGET 2022-2023	YTD 2022-2023	% of BUDGET
AREA CARE & MAINTENANCE					
Deer Removal	825	1,650	1,750	675	38.57%
Mowing	575	2,625	2,750	475	17.27%
Oak Wilt Containment	-	3,085	15,000	-	0.00%
Greenspace Maintenance	3,342	-	6,000	1,750	29.17%
Landscape Maintenance	6,000	9,170	9,000	950	10.56%
Contract Services	703	-	-	-	0.00%
Parks & Playground Maintenance	-	-	13,453	-	0.00%
ROW Tree Trimming	15,150	945	11,000	-	0.00%
Holiday Decorations	1,693	262	500	101	20.20%
Street Maintenance	10,791	16,361	30,000	1,769	5.90%
Street Signs	1,726	5,496	6,000	119	1.98%
Equipment Maintenance	196	2,373	2,000	351	17.55%
Water Quality Testing - CCWPP	1,344	620	1,000	445	44.50%
Total Area Care/Maintenance	42,344	42,587	98,453	6,635	6.74%
OTHER OPERATING EXPENSES					
Dues/Memberships	2,436	2,411	1,750	180	10.29%
Election Expense	2,124	1,065	2,750	-	0.00%
TML Dues	591	591	600	632	105.33%
Meeting Expense	4,458	6,768	3,000	843	28.10%
Public Notices	1,690	1,195	1,200	4,347	362.25%
Travel/Vehicle Expense	1,253	4,743	2,000	102	5.12%
Elected Official Travel	-	667	500	-	0.00%
Training/Development - Elected Body	3,915	1,795	2,500	838	33.54%
Training/Development - Staff	3,272	2,729	4,000	15	0.38%
Training/Development - Boards	-	-	-	-	0.00%
Community Relations	3,204	4,846	7,000	1,441	20.59%
Insurance Risk Pool	3,413	4,053	3,500	5,093	145.52%
Total Other Operating Expenses	26,356	30,864	28,800	13,492	46.85%
UTILITY EXPENSES					
Electric - City Hall	1,809	1,972	2,100	419	19.95%
Water - City Hall	1,431	1,427	1,500	354	23.60%
Electric - Outdoor	1,281	1,318	1,350	359	26.59%
Water - Outdoor	1,620	1,615	1,600	390	24.38%
Internet/Phone	4,753	5,312	4,500	1,173	26.07%
Total Utility Expenses	10,895	11,644	11,050	2,695	24.39%

**GENERAL FUND
EXPENSES**

				12/31/2022	
	ACTUAL 2020-2021	ACTUAL 2021-2022	BUDGET 2022-2023	YTD 2022-2023	% of BUDGET
MUNICIPAL COURT					
Judge	3,600	-	4,800	-	0.00%
Misc. Court Cost	150	-	150	-	0.00%
Prosecutor	880	-	1,500	-	0.00%
State Comptroller Costs	481	-	300	-	0.00%
Total Utility Expenses	5,111	-	6,750	-	0.00%
OTHER					
Contingency Reserve	-		50,000	-	0.00%
2023 Ice Storm	-	-	-	-	
Projects	50,200	20,740	-	31,252	0.00%
Bond Issuance	-	-	-	1,764	0.00%
Woodcreek Dr Street Project	97,449	387,916		-	
Other Expenses	147,649	408,656	50,000	33,016	66.03%
TOTAL EXPENSES	\$ 699,481	\$ 982,560	\$ 616,110	\$ 142,604	23.15%

**RESERVE FUND
SUMMARY OF REVENUES AND EXPENSES**

	12/31/2022				
	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**

	12/31/2022				
	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					
Ad Valorem Taxes	215,651	216,085	224,793	13,298	5.92%
Total Revenue	215,651	216,085	224,793	13,298	5.92%
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	\$ 13,298	5.91%
Expenditures					
Principal	195,000	207,000	219,000	-	0.00%
Interest	12,153	9,195	5,793	-	0.00%
Fees	400	400	400	-	0.00%
Total Expenditures	207,553	216,595	225,193	-	0.00%
Other Financing Uses					
Bond Refunding	-	-	-	-	0.00%
Total Other Financing Uses	-	-	-	-	0.00%
TOTAL EXPENDITURES	\$ 207,553	\$ 216,595	\$ 225,193	\$ -	0.00%
ENDING FUND BALANCE	\$ 33,146	\$ 32,636	\$ 32,236	\$ 45,934	0.00%

**ARP FUNDS
SUMMARY OF REVENUES AND EXPENSES**

	12/31/2022				
	ACTUAL 2020-2021	ACTUAL 2021-2022	BUDGET 2022-2023	YTD 2022-2023	% of BUDGET
BEGINNING FUND BALANCE	\$0	\$0	\$425,621	\$425,621	
Revenues					
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%

**TREE FUND
SUMMARY OF REVENUES AND EXPENSES**

	12/31/2022				
	ACTUAL 2020-2021	ACTUAL 2021-2022	BUDGET 2022-2023	YTD 2022-2023	% of BUDGET
BEGINNING FUND BALANCE			\$4,754	\$4,754	
Revenues					
MC Technology Fees	-	-	-	-	0%
Interest	-	-	-	-	0%
Total Revenue	-	-	-	-	0%
Other Funding Sources					
Fund Balance	-	-	-	-	0%
Total Other Funding Sources	-	-	-	-	0%
TOTAL RESOURCES	\$ -	\$ -	\$ -	\$ -	0%
Expenditures					
Technology 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**

12/31/2022

	ACTUAL 2020-2021	ACTUAL 2021-2022	BUDGET 2022-2023	YTD 2022-2023	% of BUDGET
BEGINNING FUND BALANCE			\$19	\$19	
Revenues					
MC Technology Fees	-	-	-	-	0%
Interest	-	-	-	-	0%
Total Revenue	-	-	-	-	0%
Other Funding Sources					
Fund Balance	-	-	-	-	0%
Total Other Funding Sources	-	-	-	-	0%
TOTAL RESOURCES	\$ -	\$ -	\$ -	\$ -	0%
Expenditures					
Technology 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**

12/31/2022

	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**

	12/31/2022				
	ACTUAL 2020-2021	ACTUAL 2021-2022	BUDGET 2022-2023	YTD 2022-2023	% of BUDGET
BEGINNING FUND BALANCE			\$13,971	\$13,971	
Revenues					
Peg Funds	-	-	6,650	1,703	0%
Interest	-	-	-	-	0%
Total Revenue	-	-	6,650	1,703	0%
Other Funding Sources					
Fund Balance	-	-	-	-	0%
Total Other Funding Sources	-	-	-	-	0%
TOTAL RESOURCES	\$ -	\$ -	\$ 6,650	\$ 1,703	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	\$ 15,675	0%

**CAPITAL FUND
SUMMARY OF REVENUES AND EXPENSES**

	12/31/2022				
	ACTUAL 2020-2021	ACTUAL 2021-2022	BUDGET 2022-2023	YTD 2022-2023	% of BUDGET
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	0.00%
Funding Sources					
Revenue	-	-	-	-	0.00%
POSAC Grant	-	-	200,000	-	0.00%
CDBG Grant	-	-	-	-	
2023 GO Bonds	-	-	-	-	
Transfer In: General Fund	-	-	294,000	-	0.00%
Transfer In: ARP Fund	-	-	425,624	-	
Fund Balance	-	-	-	-	0.00%
Total Revenue	-	-	919,624	\$ -	0.00%
TOTAL RESOURCES	\$ -	\$ -	\$ 919,624	\$ -	0.00%
Expenditures					
Capital Expenditures	-	-	919,624	-	0.00%
Total Expenditures	-	-	919,624	-	0.00%
Other Financing Uses					
Other Expenses	-	-	-	-	0.00%
Total Other Financing Uses	-	-	-	-	0.00%
TOTAL EXPENDITURES	\$ -	\$ -	\$ 919,624	\$ -	0.00%
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	0.00%

**CAPITAL FUND
EXPENSES**

12/31/2022

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