

**GENERAL FUND
SUMMARY OF REVENUES AND EXPENDITURES**

	ACTUAL 2020-2021	ACTUAL 2021-2022	BUDGET 2022-2023	2/28/2022	
				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	302,480	82.98%
Sales Taxes	95,923	89,871	81,200	40,828	50.28%
Franchise Fees	186,706	193,311	175,660	135,758	77.28%
Reimbursements	11,285	2,061	10,500	-	0.00%
Development Revenue	77,068	26,731	25,700	35,774	139.20%
Permits	1,630	2,013	1,600	145	9.06%
Other	31,016	22,608	14,000	31,953	228.24%
Total Revenues	740,863	694,074	673,160	546,938	81.25%
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	\$ 546,938	60.10%
Expenditures					
Personnel Services	233,781	245,621	208,600	68,824	32.99%
Office Expenses	40,399	36,865	39,300	24,761	63.01%
Professional Services	192,947	206,323	173,157	92,206	53.25%
Area Care & Maintenance	42,344	42,587	98,453	11,003	11.18%
Other Operating Expenses	26,356	30,864	28,800	17,774	61.72%
Utility Expenses	10,895	11,644	11,050	4,441	40.19%
Municipal Court	5,111	-	6,750	-	0.00%
Other	147,649	408,656	50,000	78,227	156.45%
Total Expenditures	699,481	982,560	616,110	297,236	48.24%
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	\$ 297,236	32.66%
ENDING FUND BALANCE	\$ 1,415,051	\$ 1,126,565	\$ 889,615	\$ 1,376,267	

**GENERAL FUND
SCHEDULE OF REVENUES BY SOURCE**

				2/28/2022	
	ACTUAL 2020-2021	ACTUAL 2021-2022	BUDGET 2022-2023	YTD 2022-2023	% of BUDGET
Ad Valorem Taxes					
Current	334,890	354,040	360,000	301,244	83.68%
Delinquent	2,345	3,439	4,500	1,236	27.48%
Penalty and Interest	-	-	-	-	
Total Ad Valorem Taxes	337,235	357,479	364,500	302,480	0.00%
Sales Taxes					
Sales Tax	94,412	88,478	80,000	40,389	50.49%
Mixed Beverage Tax	1,511	1,393	1,200	439	36.60%
Total Sales Taxes	95,923	89,871	81,200	40,828	50.28%
Franchise Fees					
Electric Franchise Fees	31,404	31,877	31,000	18,837	60.76%
Cable Franchise Fees	33,260	34,779	30,000	17,073	56.91%
Water Franchise Fees	99,351	100,581	90,000	85,356	94.84%
Solid Waste Franchise Fees	22,004	25,418	24,000	14,421	60.09%
Telephone Franchise Fees	186	157	160	71	44.44%
Golf Course Franchise Fees	500	500	500	-	0.00%
Total Franchise Fees	186,706	193,311	175,660	135,758	77.28%
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	2,918	41.69%
Inspections -Residential	22,214	8,299	7,000	5,844	83.48%
Commercial	3,250	3,234	500	-	0.00%
Other	725	-	200	50	25.00%
Subdivisions/Plats/Replats	13,750	-	5,000	25,962	519.24%
Total Development Revenue	77,068	26,731	25,700	35,774	139.20%
Permits					
Liquor License	1,310	1,388	1,250	-	0.00%
Sign Permits	320	625	350	95	27.14%
Other Permits	-	-	-	50	0.00%
Total Permit Fees	1,630	2,013	1,600	145	9.06%

**GENERAL FUND
SCHEDULE OF REVENUES BY SOURCE**

				2/28/2022	
	ACTUAL 2020-2021	ACTUAL 2021-2022	BUDGET 2022-2023	YTD 2022-2023	% of BUDGET
Other					
Interest Income	1,259	9,339	2,500	26,698	1067.93%
Miscellaneous	9,581	12,369	10,000	5,255	52.55%
Municipal Court Revenue	2,293	901	1,500	-	52.55%
TDEM DR - 4485	12,883	-	-	-	0.00%
Donations	5,000	-	-	-	0.00%
Total Other	31,016	22,608	14,000	31,953	228.24%
TOTAL REVENUES	\$ 740,863	\$ 694,074	\$ 673,160	\$ 546,938	81.25%

**GENERAL FUND
EXPENSES**

				2/28/2022	
	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	51,979	30.58%
5000.04 Overtime	-	-	-	3,575	0.00%
5000.02 Group Insurance	8,615	6,958	6,000	1,590	26.50%
5000.40 Retirement Plan	19,409	21,562	18,100	5,998	33.14%
5000.23 Worker Compensation	-	539	-	-	0.00%
5000.22 Unemployment Insurance	601	918	1,100	27	2.45%
5000.21 Social Security	14,885	14,591	13,400	4,463	33.30%
5000.03 Car Allowance	6,000	4,650	-	1,192	0.00%
Total Personnel Services	233,781	245,621	208,600	68,824	32.99%
OFFICE EXPENSES					
5500.10 City Hall Maintenance/Repair	4,040	2,545	2,000	2,275	113.77%
5500.20 Cleaning	1,500	1,575	1,800	776	43.09%
5500.30 IT Expenses	10,668	10,421	10,000	2,273	22.73%
5500.50 Office Supplies	3,561	6,154	4,500	1,843	40.95%
5500.60 Postage	2,025	2,312	3,000	1,076	35.85%
5500.61 Printing	4,183	4,091	4,500	532	11.83%
5500.62 Advertising	1,560	396	1,500	89	5.95%
5500.80 Software/Subscriptions	12,861	9,370	12,000	15,898	132.48%
Total Supplies	40,399	36,865	39,300	24,761	63.01%
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	-	-	2,545	0.00%
6000.15 Engineering	12,611	11,967	20,000	19,337	96.68%
6000.16 Engineering Mapping	-	-	3,000	-	0.00%
6000.17 Engineering Reimbursable	5,946	9,905	8,000	3,138	39.22%
8900.30 Engineering - Street Projects	-	21,588	-	31,252	0.00%
6000.21 Legal - General	23,985	26,370	20,000	9,762	48.81%
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	1,250	25.00%
6000.30 IT Services	13,804	13,262	15,500	1,201	7.75%
6000.40 Accounting	13,383	16,160	25,000	10,203	40.81%
6000.50 Law Enforcement	15,913	16,809	12,500	4,978	39.82%
7000.01 AD Valorem Tax	3,824	4,100	4,407	932	21.15%
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	206,323	173,157	92,206	53.25%

**GENERAL FUND
EXPENSES**

				2/28/2022	
	ACTUAL 2020-2021	ACTUAL 2021-2022	BUDGET 2022-2023	YTD 2022-2023	% of BUDGET
AREA CARE & MAINTENANCE					
6500.01 Deer Removal	825	1,650	1,750	975	55.71%
6500.15 Mowing	575	2,625	2,750	475	17.27%
6500.20 Oak Wilt Containment	-	3,085	15,000	-	0.00%
6500.21 Greenspace Maintenance	3,342	-	6,000	2,391	39.84%
6500.22 Landscape Maintenance	6,000	9,170	9,000	1,425	15.83%
6500.23 Contract Services	703	-	-	-	0.00%
6500.24 Parks & Playground Maintenance	-	-	13,453	-	0.00%
6500.25 ROW Tree Trimming	15,150	945	11,000	-	0.00%
6500.26 Holiday Decorations	1,693	262	500	650	130.00%
6500.30 Street Maintenance	10,791	16,361	30,000	3,838	12.79%
6500.31 Street Signs	1,726	5,496	6,000	119	1.98%
6500.50 Equipment Maintenance	196	2,373	2,000	362	18.08%
6500.60 Water Quality Testing - CCWPP	1,344	620	1,000	769	76.90%
Total Area Care/Maintenance	42,344	42,587	98,453	11,003	11.18%
OTHER OPERATING EXPENSES					
7000.04 Dues/Memeberships	2,436	2,411	1,750	515	29.45%
7000.05 Election Expense	2,124	1,065	2,750	-	0.00%
7000.06 TML Dues	591	591	600	632	105.33%
7000.15 Meeting Expense	4,458	6,768	3,000	907	30.24%
7000.20 Public Notices	1,690	1,195	1,200	6,353	529.43%
7000.30 Travel/Vehicle Expense	1,253	4,743	2,000	102	5.12%
7000.31 Elected Official Travel	-	667	500	-	0.00%
7000.41 Training/Development - Elected Body	3,915	1,795	2,500	838	33.54%
7000.42 Training/Development - Staff	3,272	2,729	4,000	1,259	31.47%
7000.43 Training/Development - Boards	-	-	-	133	0.00%
7000.50 Community Relations	3,204	4,846	7,000	1,941	27.73%
7600.01 Insurance Risk Pool	3,413	4,053	3,500	5,093	145.52%
Total Other Operating Expenses	26,356	30,864	28,800	17,774	61.72%
UTILITY EXPENSES					
7500.11 Electric - City Hall	1,809	1,972	2,100	677	32.23%
7500.12 Water - City Hall	1,431	1,427	1,500	593	39.53%
7500.21 Electric - Outdoor	1,281	1,318	1,350	589	43.60%
7500.22 Water - Outdoor	1,620	1,615	1,600	652	40.72%
7500.30 Internet/Phone	4,753	5,312	4,500	1,931	42.91%
Total Utility Expenses	10,895	11,644	11,050	4,441	40.19%

**GENERAL FUND
EXPENSES**

				2/28/2022	
	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	-	0.00%
8020.30 Prosecutor	880	-	1,500	-	0.00%
8020.40 State Comptroller Costs	481	-	300	-	0.00%
Total Utility Expenses	5,111	-	6,750	-	0.00%
OTHER					
8900.20 Contingency Reserve	-	-	50,000	-	0.00%
8900.25 2023 Ice Storm	-	-	-	46,975	
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	78,227	156.45%
TOTAL EXPENSES	\$ 699,481	\$ 982,560	\$ 616,110	\$ 297,236	48.24%

**RESERVE FUND
SUMMARY OF REVENUES AND EXPENSES**

2/28/2022

	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**

2/28/2022

	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	180,408	80.26%
Total Revenue	215,651	216,085	224,793	180,408	80.26%
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	\$ 180,408	80.11%
Expenditures					
Principal	195,000	207,000	219,000	219,000	0.00%
Interest	12,153	9,195	5,793	3,811	0.00%
Fees	400	400	400	-	0.00%
Total Expenditures	207,553	216,595	225,193	222,811	0.00%
Other Financing Uses					
Bond Refunding	-	-	-	-	0.00%
Total Other Financing Uses	-	-	-	-	0.00%
TOTAL EXPENDITURES	\$ 207,553	\$ 216,595	\$ 225,193	\$ 222,811	0.00%
ENDING FUND BALANCE	\$ 33,146	\$ 32,636	\$ 32,236	\$ (9,767)	0.00%

**ARP FUNDS
SUMMARY OF REVENUES AND EXPENSES**

	2/28/2022				
	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%

**PARK FUND
SUMMARY OF REVENUES AND EXPENSES**

2/28/2022

	ACTUAL 2020-2021	ACTUAL 2021-2022	BUDGET 2022-2023	YTD 2022-2023	% of BUDGET
BEGINNING FUND BALANCE			\$0	\$0	
Revenues					
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**

2/28/2022

	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 SECUTITY
SUMMARY OF REVENUES AND EXPENSES**

2/28/2022

	ACTUAL 2020-2021	ACTUAL 2021-2022	BUDGET 2022-2023	YTD 2022-2023	% of BUDGET
BEGINNING FUND BALANCE			\$19	\$19	
Revenues					
MC SecurityFees	-	-	-	-	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**

2/28/2022

	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	-	-	-	-	#REF!
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**

2/28/2022

	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	3,415	0%
Interest	-	-	-	-	0%
Total Revenue	-	-	6,650	3,415	0%
Other Funding Sources					
Fund Balance	-	-	-	-	0%
Total Other Funding Sources	-	-	-	-	0%
TOTAL RESOURCES	\$ -	\$ -	\$ 6,650	\$ 3,415	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	\$ 17,386	0%

**CAPITAL FUND
SUMMARY OF REVENUES AND EXPENSES**

	2/28/2022				
	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	200,000	100.00%
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	\$ 200,000	21.75%
TOTAL RESOURCES	\$ -	\$ -	\$ 919,624	\$ 200,000	21.75%
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	\$ -	\$ -	\$ -	\$ 200,000	0.00%

**CAPITAL FUND
EXPENSES**

2/28/2022

	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/Brrokhollow)	-	-	425,624	-	-
Roads - GO Bonds	-	-	-	-	-
Total General Fund Capital	-	-	919,624	-	-
TOTAL CAPITAL EXPENSES	\$ -	\$ -	\$ 919,624	\$ -	\$ -