

# Treasurer's Report

For the Period: October 2020 - January 2021

Percent Complete: 33.33%

|   | 2020-2021      |                |            | 2019-2020      |                |            | Y/Y Monthly Comparison |                |                |
|---|----------------|----------------|------------|----------------|----------------|------------|------------------------|----------------|----------------|
|   | YTD            | Budget         | %          | YTD            | Budget         | %          | Jan-21                 | Jan-20         | Difference     |
| <b>Revenue</b>                          |                |                |            |                |                |            |                        |                |                |
| 3000 Ad Valorem Tax Revenue             | 163,077        | 325,000        | 50%        | 186,172        | 305,000        | 61%        | 160,146                | 164,742        | (4,597)        |
| 3005 State Sales Tax Revenue            | 37,245         | 65,000         | 57%        | 22,839         | 77,440         | 29%        | 7,570                  | 6,054          | 1,516          |
| 3010 Mixed Beverage Tax & Fees Rev      | 597            | 900            | 66%        | 511            | 670            | 76%        | 305                    | 272            | 33             |
| 3020 Electric Franchise Fee Revenue     | 15,535         | 34,000         | 46%        | 16,490         | 34,000         | 49%        | 6,751                  | 7,528          | (777)          |
| 3030 Cable Services Franchise Rev       | 9,881          | 30,000         | 33%        | 10,116         | 28,290         | 36%        | -                      | -              | -              |
| 3040 Water Service Franchise Revenue    | 80,452         | 96,000         | 84%        | 75,870         | 94,500         | 80%        | 9,956                  | 9,328          | 627            |
| 3050 Disposal Service Franchise Rev     | 10,464         | 20,100         | 52%        | 8,841          | 19,880         | 44%        | 5,255                  | 4,519          | 735            |
| 3060 Telephone Franchise Revenue        | 66             | 1,500          | 4%         | 419            | 970            | 43%        | 5                      | 3              | 2              |
| 3070 Golf Course Franchise Revenue      | -              | 500            | 0%         | -              | 500            | 0%         | -                      | -              | -              |
| 3080 Reimbursements                     | 5,416          | 3,000          | 181%       | -              | 1,620          | 0%         | 349                    | -              | 349            |
| 3090 Development Revenue                | -              | -              | n/a        | -              | -              | n/a        | -                      | -              | -              |
| 3090.01 Residential                     | -              | -              | n/a        | -              | -              | n/a        | -                      | -              | -              |
| 3090.011 New Home Permits               | 6,000          | 10,000         | 60%        | 5,000          | 19,000         | 26%        | 3,000                  | -              | 3,000          |
| 3090.012 Other Permits                  | 4,479          | 5,000          | 90%        | 2,398          | 8,000          | 30%        | 1,350                  | 825            | 525            |
| 3090.013 Inspections                    | 6,683          | 18,000         | 37%        | 4,615          | 17,500         | 26%        | 770                    | 325            | 446            |
| 3090.02 Commercial                      | 3,250          | 150            | 2167%      | -              | 300            | 0%         | -                      | -              | -              |
| 3090.03 Other                           | 50             | 80             | 63%        | 75             | 580            | 13%        | -                      | -              | -              |
| 3090.031 Subdivisions/Plats/Re-Plats    | 1,800          | 2,500          | 72%        | 1,388          | 3,200          | 43%        | 900                    | 188            | 713            |
| Total 3090 Development Revenue          | 22,261         | 35,730         | 62%        | 13,475         | 48,580         | 28%        | 6,020                  | 1,337          | 3,971          |
| 3093 Liquor License Revenue             | -              | 1,310          | 0%         | -              | 1,310          | 0%         | -                      | -              | -              |
| 3095 Sign Fees                          | 105            | 700            | 15%        | 320            | 500            | 64%        | -                      | 65             | (65)           |
| 4000 Interest Income                    | 646            | 7,000          | 9%         | 8,916          | 16,500         | 54%        | 127                    | 2,281          | (2,154)        |
| 4010 Other Revenue                      | 230            | 1,000          | 23%        | 550            | 1,000          | 55%        | 20                     | 40             | (20)           |
| 4015 Oak Wilt Containment               | -              | -              | n/a        | -              | -              | n/a        | -                      | -              | -              |
| 4020 Municipal Court Revenue            | -              | 500            | 0%         | -              | 500            | 0%         | -                      | -              | -              |
| 4035 TDEM DR-4485 Revenue               | -              | -              | n/a        | -              | 18,560         | 0%         | -                      | -              | -              |
| 4040 Donations Received                 | -              | 5,000          | 0%         | -              | 5,000          | 0%         | -                      | -              | -              |
| 4050 General Fund Transfer              | -              | -              | n/a        | -              | -              | n/a        | -                      | -              | -              |
| Uncategorized Revenue                   | -              | -              | n/a        | -              | -              | n/a        | -                      | -              | -              |
| <b>Total Revenue</b>                    | <b>345,975</b> | <b>627,240</b> | <b>55%</b> | <b>344,520</b> | <b>654,820</b> | <b>53%</b> | <b>196,502</b>         | <b>196,170</b> | <b>(4,351)</b> |
| <b>Expenditures</b>                     |                |                |            |                |                |            |                        |                |                |
| 5000 Personnel Services                 | -              | -              | n/a        | -              | -              | n/a        | -                      | -              | -              |
| 5000.01 Salaries and Wages              | 58,590         | 173,680        | 34%        | 48,032         | 162,100        | 30%        | 14,837                 | 12,629         | 2,208          |
| 5000.02 Ins Expense Reimbursement       | 2,872          | 8,600          | 33%        | 2,695          | 8,160          | 33%        | 718                    | 675            | 43             |
| 5000.03 City Manager Vehicle Reimburs   | 2,000          | 6,000          | 33%        | 2,783          | 7,340          | 38%        | 500                    | 696            | (196)          |
| 5000.05 Elected Official Pay            | -              | -              | n/a        | -              | -              | n/a        | -                      | -              | -              |
| 5000.20 Payroll Tax Expense             | -              | -              | n/a        | -              | -              | n/a        | -                      | -              | -              |
| 5000.21 FICA/OASDI                      | 4,640          | 13,750         | 34%        | 3,887          | 13,250         | 29%        | 1,179                  | 1,019          | 159            |
| 5000.22 Unemployment Insurance          | 234            | 500            | 47%        | 14             | 500            | 3%         | 234                    | 13             | 221            |
| 5000.20 Payroll Tax Expense             | 4,874          | 14,250         | 34%        | 3,901          | 13,750         | 28%        | 1,413                  | 1,033          | 380            |
| 5000.40 Retirement                      | 5,728          | 17,380         | 33%        | 4,291          | 14,560         | 29%        | 1,772                  | 1,165          | 608            |
| 5000.50 Direct Deposit Expense          | -              | -              | n/a        | -              | -              | n/a        | -                      | -              | -              |
| 5000.51 Health Insurance Stipend        | -              | -              | n/a        | -              | -              | n/a        | -                      | -              | -              |
| Total 5000 Personnel Services           | 74,063         | 219,910        | 34%        | 61,702         | 205,910        | 30%        | 19,240                 | 16,197         | 3,043          |
| 5500 Office Expenses                    | -              | -              | n/a        | -              | -              | n/a        | -                      | -              | -              |
| 5500.05 Bank Fees & Charges             | -              | -              | n/a        | -              | -              | n/a        | -                      | -              | -              |
| 5500.10 City Hall Maintenance / Repairs | 2,142          | 3,000          | 71%        | 777            | 1,500          | 52%        | -                      | 6              | (6)            |
| 5500.20 Cleaning Costs                  | 500            | 1,500          | 33%        | 500            | 1,500          | 33%        | 125                    | 125            | -              |
| 5500.30 IT & Radio Expenses             | 7,373          | 15,000         | 49%        | 1,025          | 17,500         | 6%         | 333                    | 167            | 167            |
| 5500.40 Newsletter                      | -              | -              | n/a        | -              | -              | n/a        | -                      | -              | -              |
| 5500.50 Office Supplies                 | 1,121          | 2,500          | 45%        | 1,411          | 2,500          | 56%        | 437                    | 73             | 364            |
| 5500.60 Postage & Shipping              | 713            | 1,500          | 48%        | 289            | 1,500          | 19%        | 160                    | 119            | 41             |
| 5500.61 Printing & Reproduction         | 1,356          | 2,500          | 54%        | 1,349          | 4,000          | 34%        | 256                    | 256            | -              |
| 5500.62 Printing Cost Newspaper         | -              | 2,000          | 0%         | 982            | 2,000          | 49%        | -                      | 143            | (143)          |
| 5500.70 Storage Rental                  | -              | -              | n/a        | -              | -              | n/a        | -                      | -              | -              |
| 5500.80 Software & Subscriptions        | 1,451          | 13,000         | 11%        | 2,560          | 8,000          | 32%        | 227                    | 156            | 71             |
| Total 5500 Office Expenses              | 14,655         | 41,000         | 36%        | 8,893          | 38,500         | 23%        | 1,538                  | 1,045          | 493            |
| 6000 Professional Services              | -              | -              | n/a        | -              | -              | n/a        | -                      | -              | -              |
| 6000.01 Audit Expense                   | -              | 11,000         | 0%         | -              | 10,040         | 0%         | -                      | -              | -              |
| 6000.10 Codification                    | 1,786          | 4,000          | 45%        | 627            | 4,000          | 16%        | 1,133                  | -              | 1,133          |
| 6000.11 Contract Labor                  | 4,690          | 5,000          | 94%        | -              | 3,000          | 0%         | 725                    | -              | 725            |
| 6000.15 Engineering                     | 2,497          | 20,000         | 12%        | 7,136          | 20,000         | 36%        | 2,497                  | 5,403          | (2,905)        |
| 6000.16 Mapping                         | -              | -              | n/a        | -              | -              | n/a        | -                      | -              | -              |
| 6000.17 Engineering Reimbursable        | 1,013          | -              | -          | -              | -              | -          | 1,013                  | -              | -              |
| 6000.15 Engineering                     | 3,510          | 20,000         | 18%        | 7,136          | 20,000         | 36%        | 3,510                  | 5,403          | (2,905)        |

|                                      | 2020-2021 |         |      | 2019-2020 |         |      | Y/Y Monthly Comparison |        |            |
|--------------------------------------|-----------|---------|------|-----------|---------|------|------------------------|--------|------------|
|                                      | YTD       | Budget  | %    | YTD       | Budget  | %    | Jan-21                 | Jan-20 | Difference |
| 6000.20 Legal Expenses               | -         | -       | n/a  | -         | -       | n/a  | -                      | -      | -          |
| 6000.21 General                      | 7,420     | 30,000  | 25%  | 11,614    | 46,040  | 25%  | 1,360                  | 6,978  | (5,618)    |
| 6000.22 Legal Reimbursable           | 1,700     | -       | n/a  | 31        | -       | n/a  | -                      | 31     | (31)       |
| 6000.23 Litigation                   | 5,385     | 10,000  | 54%  | -         | -       | n/a  | 160                    | -      | 160        |
| 6000.25 Special Cases                | 968       | 22,000  | 4%   | -         | 4,000   | 0%   | 330                    | -      | 330        |
| 6000.20 Legal Expenses               | 15,473    | 62,000  | 25%  | 11,645    | 50,040  | 23%  | 1,850                  | 7,009  | (5,159)    |
| 6000.30 IT Services                  | 4,318     | 14,500  | 30%  | 4,765     | 12,560  | 38%  | 1,080                  | 1,919  | (840)      |
| 6000.40 Accounting                   | 4,426     | 12,000  | 37%  | 4,372     | 12,000  | 36%  | 936                    | 1,145  | (209)      |
| 6000.50 Law Enforcement              | 15,913    | 63,660  | 25%  | 38,911    | 86,650  | 45%  | -                      | -      | -          |
| Total 6000 Professional Services     | 49,103    | 192,160 | 26%  | 67,456    | 198,290 | 34%  | 8,221                  | 15,475 | (7,254)    |
| 6500 Area Care/Maintenance           | -         | -       | n/a  | -         | -       | n/a  | -                      | -      | -          |
| 6500.01 Deer Removal                 | 300       | 1,000   | 30%  | 375       | 1,000   | 38%  | 75                     | -      | 75         |
| 6500.15 Mowing                       | 120       | 3,000   | 4%   | -         | 1,000   | 0%   | -                      | -      | -          |
| 6500.20 Oak Wilt Containment         | -         | 1,000   | 0%   | -         | -       | n/a  | -                      | -      | -          |
| 6500.21 Greenspace Maintenance       | -         | -       | n/a  | 256       | -       | n/a  | -                      | -      | -          |
| 6500.22 Landscape Maintenance        | 1,750     | 7,000   | 25%  | 90        | 3,710   | 2%   | -                      | 40     | (40)       |
| 6500.23 Contract Services            | -         | 2,000   | 0%   | 1,520     | 1,000   | 152% | -                      | -      | -          |
| 6500.24 Playground Maintenance       | -         | -       | n/a  | -         | -       | n/a  | -                      | -      | -          |
| 6500.25 ROW Tree Trimming            | 15,150    | 15,000  | 101% | 12,160    | 12,160  | 100% | 15,150                 | -      | 15,150     |
| 6500.26 Holiday Decorations          | 1,579     | 2,000   | 79%  | 455       | 1,000   | 45%  | 49                     | 40     | 9          |
| 6500.30 Street Maintenance           | 4,628     | 50,000  | 9%   | -         | 5,000   | 0%   | 4,124                  | -      | 4,124      |
| 6500.31 Street Signs                 | 672       | 4,000   | 17%  | 275       | 4,550   | 6%   | 34                     | 65     | (31)       |
| 6500.35 Storm Damage Reserve         | -         | 1,000   | 0%   | -         | 2,000   | 0%   | -                      | -      | -          |
| 6500.40 Tree Limb Pick-Up            | -         | -       | n/a  | -         | -       | n/a  | -                      | -      | -          |
| 6500.50 Equipment Maintenance        | 122       | 1,000   | 12%  | 161       | 500     | 32%  | -                      | 100    | (100)      |
| 6500.60 Water Quality Testing CCWPP  | 310       | 1,500   | 21%  | 616       | 2,000   | 31%  | -                      | 310    | (310)      |
| Total 6500 Area Care/Maintenance     | 24,631    | 88,500  | 28%  | 15,907    | 33,920  | 47%  | 19,432                 | 555    | 18,877     |
| 7000 Other Operating Expenses        | -         | -       | n/a  | -         | -       | n/a  | -                      | -      | -          |
| 7000.01 Ad Valorem Tax Expense       | 911       | 3,800   | 24%  | 906       | 3,700   | 24%  | -                      | -      | -          |
| 7000.02 Building Inspections         | 6,095     | 10,500  | 58%  | 2,750     | 13,500  | 20%  | 1,565                  | 1,160  | 405        |
| 7000.03 Code Compliance              | -         | 1,500   | 0%   | -         | 1,500   | 0%   | -                      | -      | -          |
| 7000.04 Dues & Membership            | 584       | 2,400   | 24%  | 675       | 2,400   | 28%  | 100                    | -      | 100        |
| 7000.05 Election Expense             | 2,124     | 1,500   | 142% | 1,074     | 1,200   | 89%  | 21                     | 1,074  | (1,052)    |
| 7000.06 TML Dues                     | 591       | 600     | 99%  | 591       | 600     | 99%  | -                      | -      | -          |
| 7000.10 Depreciation Expense         | -         | -       | n/a  | -         | -       | n/a  | -                      | -      | -          |
| 7000.15 Meeting Expense              | 2,619     | 1,200   | 218% | 411       | 1,200   | 34%  | 1,263                  | 111    | 1,152      |
| 7000.20 Public Notices               | 1,051     | 5,000   | 21%  | 198       | 1,200   | 17%  | 99                     | 99     | -          |
| 7000.30 Travel & Vehicle Exp Reimb.  | 17        | 2,000   | 1%   | 37        | 810     | 5%   | -                      | -      | -          |
| 7000.31 Elected Official Travel      | -         | 3,000   | 0%   | 905       | 910     | 99%  | -                      | -      | -          |
| 7000.40 Training & Prof Development  | -         | -       | n/a  | -         | -       | n/a  | -                      | -      | -          |
| 7000.41 Elected Body                 | 2,500     | 2,500   | 100% | 25        | 110     | 23%  | 2,500                  | 100    | 2,400      |
| 7000.42 Staff                        | 430       | 1,500   | 29%  | 729       | 1,000   | 73%  | -                      | 349    | (349)      |
| 7000.50 Community Relations          | -         | 3,000   | 0%   | 1,003     | 1,950   | 51%  | -                      | -      | -          |
| Total 7000 Other Operating Expenses  | 16,922    | 38,500  | 44%  | 9,304     | 30,080  | 31%  | 5,549                  | 2,893  | 605        |
| 7500 Utilities                       | -         | -       | n/a  | -         | -       | n/a  | -                      | -      | -          |
| 7500.10 City Hall Utilities          | -         | 3,200   | 0%   | -         | 3,000   | 0%   | -                      | -      | -          |
| 7500.11 Electric                     | 576       | -       | n/a  | 617       | -       | n/a  | 159                    | 163    | (3)        |
| 7500.12 Water                        | 480       | -       | n/a  | 476       | -       | n/a  | 122                    | 119    | 2          |
| 7500.10 City Hall Utilities          | 1,056     | 3,200   | 33%  | 1,093     | 3,000   | 36%  | 281                    | 282    | (1)        |
| 7500.20 Outdoor Utilities            | -         | 4,000   | 0%   | -         | 4,000   | 0%   | -                      | -      | -          |
| 7500.21 Electric                     | 429       | -       | n/a  | 407       | -       | n/a  | 123                    | 113    | 10         |
| 7500.22 Water                        | 549       | -       | n/a  | 556       | -       | n/a  | 137                    | 147    | (11)       |
| 7500.20 Outdoor Utilities            | 978       | 4,000   | 24%  | 962       | 4,000   | 24%  | 260                    | 260    | (1)        |
| 7500.30 Telephone & Internet         | 1,398     | 5,000   | 28%  | 922       | 4,000   | 23%  | 366                    | 238    | 128        |
| Total 7500 Utilities                 | 3,432     | 12,200  | 28%  | 2,978     | 11,000  | 27%  | 907                    | 780    | 127        |
| 7600 Insurance                       | 3,413     | -       | n/a  | -         | -       | n/a  | -                      | -      | -          |
| 6010 Health Insurance (deleted)      | -         | -       | n/a  | -         | -       | n/a  | -                      | -      | -          |
| 7600.01 TML Insurance                | -         | 3,520   | 0%   | 3,488     | 3,520   | 99%  | -                      | -      | -          |
| 7600 Insurance                       | 3,413     | 3,520   | 97%  | 3,488     | 3,520   | 99%  | -                      | -      | -          |
| 7700 TDEM DR-4485 Expenditures       | -         | -       | n/a  | -         | 184,720 | 0%   | -                      | -      | -          |
| 8020 Municipal Court Costs           | -         | -       | n/a  | -         | -       | n/a  | -                      | -      | -          |
| 8020.20 MC Judge                     | 1,200     | 3,600   | 33%  | 1,400     | 3,600   | 39%  | 300                    | 300    | -          |
| 8020.25 Misc. Court Costs            | 100       | 2,500   | 4%   | 500       | 2,500   | 20%  | -                      | -      | -          |
| 8020.30 Prosecutor                   | -         | 2,500   | 0%   | 63        | 2,500   | 3%   | -                      | 18     | (18)       |
| 8020.35 Court Bailiff                | -         | 750     | 0%   | -         | -       | n/a  | -                      | -      | -          |
| 8020.40 State Comptroller Costs      | -         | 700     | 0%   | -         | 700     | 0%   | -                      | -      | -          |
| 8020.41 Supplies                     | -         | 200     | 0%   | -         | 200     | 0%   | -                      | -      | -          |
| 8020.60 Public Safety                | -         | -       | n/a  | -         | -       | n/a  | -                      | -      | -          |
| Total 8020 Municipal Court Costs     | 1,300     | 10,250  | 13%  | 1,963     | 9,500   | 21%  | 300                    | 318    | (18)       |
| 8900 Miscellaneous                   | -         | -       | n/a  | -         | -       | n/a  | -                      | -      | -          |
| 8900.10 Reconciliation Discrepancies | -         | -       | n/a  | -         | -       | n/a  | -                      | -      | -          |
| 8900.20 Contingency Reserve          | -         | 50,000  | 0%   | -         | -       | n/a  | -                      | -      | -          |

|  | <b>2020-2021</b> |                |            | <b>2019-2020</b> |                |              | <b>Y/Y Monthly Comparison</b> |               |                 |
|--|------------------|----------------|------------|------------------|----------------|--------------|-------------------------------|---------------|-----------------|
|  | YTD              | Budget         | %          | YTD              | Budget         | %            | Jan-21                        | Jan-20        | Difference      |
| 8900.30 Projects                         | 18,275           | 70,000         | 26%        | 14,300           | 26,500         | 54%          | -                             | 14,300        | (14,300)        |
| Total 8900 Miscellaneous                 | 18,275           | 120,000        | 15%        | 14,300           | 26,500         | 54%          | -                             | 14,300        | (14,300)        |
| 9077 General Fund Accrual                | -                | (98,800)       | 0%         | -                | (92,420)       | 0%           | -                             | -             | -               |
| Unapplied Cash Bill Payment Expenditure  | -                | -              | n/a        | -                | -              | n/a          | -                             | -             | -               |
| Uncategorized Expenditure                | -                | -              | -          | -                | -              | -            | -                             | -             | -               |
| <b>Total Expenditures</b>                | <b>206,807</b>   | <b>627,240</b> | <b>33%</b> | <b>185,990</b>   | <b>649,520</b> | <b>29%</b>   | <b>56,200</b>                 | <b>51,563</b> | <b>3,625</b>    |
| Net Operating Revenue                    | 139,168          | -              | n/a        | 158,530          | 5,300          | 2991%        | 140,302                       | 144,607       | (7,975)         |
| Other Revenue                            |                  |                |            |                  |                |              |                               |               |                 |
| 4019 Proceeds from Capital Leases        | -                | -              | n/a        | -                | -              | n/a          | -                             | -             | -               |
| 8500 Capital Improvement Income          | 0                | -              | n/a        | 1                | -              | n/a          | 0                             | 0             | (0)             |
| 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          | -                             | -             | -               |
| 9800.01 Capital Expenditures - CY        | -                | -              | n/a        | -                | -              | n/a          | -                             | -             | -               |
| 9800.1 Capital Project Expenditures - FY | -                | -              | n/a        | -                | -              | n/a          | -                             | -             | -               |
| 9800.11 2017 Street Improvements         | -                | -              | n/a        | -                | -              | n/a          | -                             | -             | -               |
| 9800.12 2017 Street Improvements Legal   | -                | -              | n/a        | -                | -              | n/a          | -                             | -             | -               |
| 9810.01 Sinking Fund Revenue             | (104,302)        | -              | n/a        | (132,414)        | -              | n/a          | (102,371)                     | (117,184)     | 14,813          |
| 9810.02 Sinking Fund Interest            | 6,769            | -              | n/a        | 8,514            | -              | n/a          | 6,769                         | 8,514         | (1,746)         |
| 9810.03 Sinking Fund Principal           | 195,000          | -              | n/a        | 198,170          | -              | n/a          | 195,000                       | 198,170       | (3,170)         |
| 9800.02 Other Miscellaneous Expenditure  | -                | -              | n/a        | (14,300)         | -              | n/a          | -                             | (14,300)      | -               |
| 9888 Reconciliation Discrepancies        | -                | -              | n/a        | -                | -              | n/a          | -                             | -             | -               |
| Net Other Revenue                        | (97,467)         | -              | n/a        | (59,969)         | -              | n/a          | (99,398)                      | (75,200)      | (9,898)         |
| <b>Net Revenue</b>                       | <b>41,702</b>    | <b>-</b>       | <b>n/a</b> | <b>98,561</b>    | <b>5,300</b>   | <b>1860%</b> | <b>40,904</b>                 | <b>69,407</b> | <b>(17,873)</b> |