



Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
General Government			
4130-4139	Executive	\$362,560	\$387,145
4140-4149	Election, Registration, and Vital Statistics	\$245,184	\$221,568
4150-4151	Financial Administration	\$976,829	\$979,295
4152	Revaluation of Property	\$211,333	\$191,206
4153	Legal Expense	\$0	\$0
4155-4159	Personnel Administration	\$0	\$0
4191-4193	Planning and Zoning	\$293,419	\$304,380
4194	General Government Buildings	\$0	\$0
4195	Cemeteries	\$117,210	\$103,467
4196	Insurance	\$2,251,820	\$2,018,145
4197	Advertising and Regional Association	\$0	\$0
4199	Other General Government	\$44,330	\$16,919
General Government Subtotal		\$4,502,685	\$4,222,125
Public Safety			
4210-4214	Police	\$3,332,885	\$3,274,345
4215-4219	Ambulance	\$755,820	\$460,106
4220-4229	Fire	\$2,273,148	\$2,111,519
4240-4249	Building Inspection	\$87,363	\$91,777
4290-4298	Emergency Management	\$6,885	\$3,509
4299	Other (Including Communications)	\$802,819	\$738,117
Public Safety Subtotal		\$7,258,920	\$6,679,373
Airport/Aviation Center			
4301-4309	Airport Operations	\$0	\$0
Airport/Aviation Center Subtotal		\$0	\$0
Highways and Streets			
4311	Administration	\$0	\$0
4312	Highways and Streets	\$2,728,706	\$2,810,403
4313	Bridges	\$0	\$0
4316	Street Lighting	\$0	\$0
4319	Other	\$542,370	\$480,081
Highways and Streets Subtotal		\$3,271,076	\$3,290,484
Sanitation			
4321	Administration	\$0	\$0
4323	Solid Waste Collection	\$995,366	\$1,109,302
4324	Solid Waste Disposal	\$0	\$0
4325	Solid Waste Cleanup	\$0	\$0
4326-4328	Sewage Collection and Disposal	\$0	\$0
4329	Other Sanitation	\$0	\$0
Sanitation Subtotal		\$995,366	\$1,109,302



Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
Water Distribution and Treatment			
4331	Administration	\$0	\$0
4332	Water Services	\$0	\$0
4335-4339	Water Treatment, Conservation and Other	\$0	\$0
Water Distribution and Treatment Subtotal		\$0	\$0
Electric			
4351-4352	Administration and Generation	\$0	\$0
4353	Purchase Costs	\$0	\$0
4354	Electric Equipment Maintenance	\$0	\$0
4359	Other Electric Costs	\$0	\$0
Electric Subtotal		\$0	\$0
Health			
4411	Administration	\$0	\$0
4414	Pest Control	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	\$0	\$0
Health Subtotal		\$0	\$0
Welfare			
4441-4442	Administration and Direct Assistance	\$72,709	\$47,335
4444	Intergovernmental Welfare Payments	\$0	\$0
4445-4449	Vendor Payments and Other	\$20,000	\$29,440
Welfare Subtotal		\$92,709	\$76,775
Culture and Recreation			
4520-4529	Parks and Recreation	\$419,454	\$404,908
4550-4559	Library	\$673,571	\$669,236
4583	Patriotic Purposes	\$0	\$0
4589	Other Culture and Recreation	\$20,000	\$20,000
Culture and Recreation Subtotal		\$1,113,025	\$1,094,144
Conservation and Development			
4611-4612	Administration and Purchasing of Natural Resources	\$0	\$0
4619	Other Conservation	\$0	\$0
4631-4632	Redevelopment and Housing	\$0	\$0
4651-4659	Economic Development	\$0	\$0
Conservation and Development Subtotal		\$0	\$0
Debt Service			
4711	Long Term Bonds and Notes - Principal	\$110,000	\$110,000
4721	Long Term Bonds and Notes - Interest	\$0	\$0
4723	Tax Anticipation Notes - Interest	\$1	\$0
4790-4799	Other Debt Service	\$130,127	\$130,126
Debt Service Subtotal		\$240,128	\$240,126



Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
Capital Outlay			
4901	Land	\$0	\$0
4902	Machinery, Vehicles, and Equipment	\$1,021,655	\$1,159,768
4903	Buildings	\$70,000	\$2,870
4909	Improvements Other than Buildings	\$1,742,000	\$1,212,645
Capital Outlay Subtotal		\$2,833,655	\$2,375,283
Operating Transfers Out			
4912	To Special Revenue Fund	\$0	\$0
4913	To Capital Projects Fund	\$0	\$0
4914A	To Proprietary Fund - Airport	\$0	\$0
4914E	To Proprietary Fund - Electric	\$0	\$0
4914O	To Proprietary Fund - Other	\$0	\$0
4914S	To Proprietary Fund - Sewer	\$1,893,973	\$1,291,508
4914W	To Proprietary Fund - Water	\$0	\$0
4915	To Capital Reserve Fund	\$475,000	\$475,000
4916	To Expendable Trusts/Fiduciary Funds	\$0	\$0
4917	To Health Maintenance Trust Funds	\$0	\$0
4918	To Non-Expendable Trust Funds	\$0	\$0
4919	To Fiduciary Funds	\$0	\$0
Operating Transfers Out Subtotal		\$2,368,973	\$1,766,508
Payments to Other Governments			
4931	Taxes Assessed for County	\$0	\$1,928,189
4932	Taxes Assessed for Village District	\$0	\$0
4933	Taxes Assessed for Local Education	\$0	\$12,396,188
4934	Taxes Assessed for State Education	\$0	\$3,248,832
4939	Payments to Other Governments	\$0	\$0
Payments to Other Governments Subtotal			\$17,573,209
Total Before Payments to Other Governments		\$22,676,537	\$20,854,120
Plus Payments to Other Governments			\$17,573,209
Plus Commitments to Other Governments from Tax Rate		\$17,573,209	
Less Proprietary/Special Funds		\$2,649,793	\$1,751,614
Total General Fund Expenditures		\$37,599,953	\$36,675,715



Revenues

Account	Source of Revenues	Estimated Revenues	Actual Revenues
Taxes			
3110	Property Taxes	\$0	\$31,011,213
3120	Land Use Change Tax - General Fund	\$0	\$0
3121	Land Use Change Taxes (Conservation)	\$0	\$0
3180	Resident Tax	\$0	\$0
3185	Yield Tax	\$8,000	\$7,010
3186	Payment in Lieu of Taxes	\$0	\$0
3187	Excavation Tax	\$400	\$369
3189	Other Taxes	\$53,244	\$19,035
3190	Interest and Penalties on Delinquent Taxes	\$150,000	\$114,664
9991	Inventory Penalties	\$0	\$0
Taxes Subtotal		\$211,644	\$31,152,291
Licenses, Permits, and Fees			
3210	Business Licenses and Permits	\$8,500	\$7,901
3220	Motor Vehicle Permit Fees	\$3,200,000	\$3,277,615
3230	Building Permits	\$55,000	\$69,466
3290	Other Licenses, Permits, and Fees	\$35,000	\$31,785
3311-3319	From Federal Government	\$0	\$1,800
Licenses, Permits, and Fees Subtotal		\$3,298,500	\$3,388,567
State Sources			
3351	Shared Revenues	\$0	\$0
3352	Meals and Rooms Tax Distribution	\$914,022	\$914,022
3353	Highway Block Grant	\$434,479	\$434,233
3354	Water Pollution Grant	\$0	\$0
3355	Housing and Community Development	\$0	\$0
3356	State and Federal Forest Land Reimbursement	\$0	\$0
3357	Flood Control Reimbursement	\$0	\$0
3359	Other (Including Railroad Tax)	\$25,000	\$27,982
3379	From Other Governments	\$100,898	\$0
State Sources Subtotal		\$1,474,399	\$1,376,237
Charges for Services			
3401-3406	Income from Departments	\$272,250	\$507,980
3409	Other Charges	\$0	\$0
Charges for Services Subtotal		\$272,250	\$507,980
Miscellaneous Revenues			
3501	Sale of Municipal Property	\$12,380	\$5,366
3502	Interest on Investments	\$180,000	\$219,784
3503-3509	Other	\$230,000	\$305,598
Miscellaneous Revenues Subtotal		\$422,380	\$530,748



Revenues

Account	Source of Revenues	Estimated Revenues	Actual Revenues
Interfund Operating Transfers In			
3912	From Special Revenue Funds	\$755,820	\$530,370
3913	From Capital Projects Funds	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)	\$1,905,721	\$2,103,983
3914W	From Enterprise Funds: Water (Offset)	\$0	\$0
3915	From Capital Reserve Funds	\$0	\$0
3916	From Trust and Fiduciary Funds	\$1,500	\$3,000
3917	From Conservation Funds	\$0	\$0
Interfund Operating Transfers In Subtotal		\$2,663,041	\$2,637,353
Other Financing Sources			
3934	Proceeds from Long Term Bonds and Notes	\$0	\$0
Other Financing Sources Subtotal		\$0	\$0
Less Proprietary/Special Funds		\$2,661,541	\$2,612,805
Plus Property Tax Commitment from Tax Rate		\$31,369,258	
Total General Fund Revenues		\$37,049,931	\$36,980,371



Balance Sheet

Account	Description	Starting Balance	Ending Balance
Current Assets			
1010	Cash and Equivalents	\$23,631,150	\$18,386,584
1030	Investments	\$0	\$0
1080	Tax Receivable	\$2,463,505	\$824,755
1110	Tax Liens Receivable	\$401,423	\$363,901
1150	Accounts Receivable	\$48,193	\$222,721
1260	Due from Other Governments	\$0	\$1,800
1310	Due from Other Funds	\$103,870	\$81,371
1400	Other Current Assets	\$4,204	\$474
1670	Tax Deeded Property (Subject to Resale)	\$102,502	\$44,954
Current Assets Subtotal		\$26,754,847	\$19,926,560
Current Liabilities			
2020	Warrants and Accounts Payable	\$624,026	\$514,793
2030	Compensated Absences Payable	\$0	\$0
2050	Contracts Payable	\$0	\$0
2070	Due to Other Governments	\$11,301	\$2,820
2075	Due to School Districts	\$16,505,250	\$9,645,020
2080	Due to Other Funds	\$0	\$0
2220	Deferred Revenue	\$243,486	\$70,300
2230	Notes Payable - Current	\$0	\$0
2270	Other Payable	\$257,543	\$275,730
Current Liabilities Subtotal		\$17,641,606	\$10,508,663
Fund Equity			
2440	Non-spendable Fund Balance	\$0	\$0
2450	Restricted Fund Balance	\$0	\$0
2460	Committed Fund Balance	\$0	\$0
2490	Assigned Fund Balance	\$1,382,040	\$1,585,788
2530	Unassigned Fund Balance	\$7,731,201	\$7,832,109
Fund Equity Subtotal		\$9,113,241	\$9,417,897



**2019
 MS-535**

Tax Commitment

Source	County	Village	Local Education	State Education	Other	Property Tax
MS-535	\$1,928,189	\$0	\$12,396,188	\$3,248,832	\$0	\$31,011,213
Commitment	\$1,928,189	\$0	\$12,396,188	\$3,248,832		\$31,369,258
Difference	\$0	\$0	\$0	\$0		(\$358,045)

General Fund Balance Sheet Reconciliation

Total Revenues	\$36,980,371
Total Expenditures	\$36,675,715
Change	\$304,656
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Ending Fund Equity	\$9,417,897
Beginning Fund Equity	\$9,113,241
Change	\$304,656



Long Term Debt

Description (Purpose)	Original Obligation	Annual Installment	Rate	Final Payment	Start of Year	Issued	Retired	End of Year
Fire Station Renovations (Fire Station Renovations)	\$2,116,400	\$106,400	2.50	2036	\$2,010,000	\$0	\$110,000	\$1,900,000
Lynchville/Dani Park Water Service Agree (Water Line Upgrade)	\$900,000	\$59,714	2.86	2020	\$571,200	\$0	\$36,884	\$534,316
Mast Road Sewer (Sewer Main)	\$1,250,000	\$0	1.70	2022	\$585,013	\$0	\$113,092	\$471,921
	\$4,266,400				\$3,166,213	\$0	\$259,976	\$2,906,237