





**Expenditures**

<b>Account</b>	<b>Purpose</b>	<b>Voted Appropriations</b>	<b>Actual Expenditures</b>
<b>General Government</b>			
4130-4139	Executive	\$407,013	\$389,232
4140-4149	Election, Registration, and Vital Statistics	\$254,110	\$236,309
4150-4151	Financial Administration	\$1,184,595	\$1,155,127
4152	Revaluation of Property	\$179,852	\$162,075
4153	Legal Expense	\$0	\$0
4155-4159	Personnel Administration	\$0	\$0
4191-4193	Planning and Zoning	\$304,865	\$305,619
4194	General Government Buildings	\$0	\$0
4195	Cemeteries	\$150,433	\$121,553
4196	Insurance	\$2,744,899	\$2,568,046
4197	Advertising and Regional Association	\$0	\$0
4199	Other General Government	\$40,330	\$13,403
<b>General Government Subtotal</b>		<b>\$5,266,097</b>	<b>\$4,951,364</b>
<b>Public Safety</b>			
4210-4214	Police	\$3,760,133	\$3,637,429
4215-4219	Ambulance	\$834,764	\$465,182
4220-4229	Fire	\$2,864,960	\$2,746,240
4240-4249	Building Inspection	\$124,472	\$114,335
4290-4298	Emergency Management	\$13,540	\$13,099
4299	Other (Including Communications)	\$859,546	\$823,122
<b>Public Safety Subtotal</b>		<b>\$8,457,415</b>	<b>\$7,799,407</b>
<b>Airport/Aviation Center</b>			
4301-4309	Airport Operations	\$0	\$0
<b>Airport/Aviation Center Subtotal</b>		<b>\$0</b>	<b>\$0</b>
<b>Highways and Streets</b>			
4311	Administration	\$0	\$0
4312	Highways and Streets	\$3,000,517	\$3,096,509
4313	Bridges	\$0	\$0
4316	Street Lighting	\$0	\$0
4319	Other	\$567,296	\$532,764
<b>Highways and Streets Subtotal</b>		<b>\$3,567,813</b>	<b>\$3,629,273</b>
<b>Sanitation</b>			
4321	Administration	\$0	\$0
4323	Solid Waste Collection	\$1,276,781	\$1,269,797
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
<b>Sanitation Subtotal</b>		<b>\$1,276,781</b>	<b>\$1,269,797</b>



Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
<b>Water Distribution and Treatment</b>			
4331	Administration	\$0	\$0
4332	Water Services	\$0	\$0
4335-4339	Water Treatment, Conservation and Other	\$0	\$0
<b>Water Distribution and Treatment Subtotal</b>		<b>\$0</b>	<b>\$0</b>
<b>Electric</b>			
4351-4352	Administration and Generation	\$0	\$0
4353	Purchase Costs	\$0	\$0
4354	Electric Equipment Maintenance	\$0	\$0
4359	Other Electric Costs	\$0	\$0
<b>Electric Subtotal</b>		<b>\$0</b>	<b>\$0</b>
<b>Health</b>			
4411	Administration	\$0	\$0
4414	Pest Control	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	\$0	\$0
<b>Health Subtotal</b>		<b>\$0</b>	<b>\$0</b>
<b>Welfare</b>			
4441-4442	Administration and Direct Assistance	\$40,162	\$10,532
4444	Intergovernmental Welfare Payments	\$0	\$0
4445-4449	Vendor Payments and Other	\$20,000	\$25,195
<b>Welfare Subtotal</b>		<b>\$60,162</b>	<b>\$35,727</b>
<b>Culture and Recreation</b>			
4520-4529	Parks and Recreation	\$446,091	\$447,795
4550-4559	Library	\$749,288	\$722,559
4583	Patriotic Purposes	\$0	\$0
4589	Other Culture and Recreation	\$15,000	\$15,000
<b>Culture and Recreation Subtotal</b>		<b>\$1,210,379</b>	<b>\$1,185,354</b>
<b>Conservation and Development</b>			
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
<b>Conservation and Development Subtotal</b>		<b>\$0</b>	<b>\$0</b>
<b>Debt Service</b>			
4711	Long Term Bonds and Notes - Principal	\$105,000	\$105,000
4721	Long Term Bonds and Notes - Interest	\$0	\$0
4723	Tax Anticipation Notes - Interest	\$1	\$0
4790-4799	Other Debt Service	\$113,561	\$113,560
<b>Debt Service Subtotal</b>		<b>\$218,562</b>	<b>\$218,560</b>



**Expenditures**

Account	Purpose	Voted Appropriations	Actual Expenditures
<b>Capital Outlay</b>			
4901	Land	\$0	\$0
4902	Machinery, Vehicles, and Equipment	\$652,221	\$590,573
4903	Buildings	\$95,000	\$0
4909	Improvements Other than Buildings	\$2,195,800	\$1,646,593
<b>Capital Outlay Subtotal</b>		<b>\$2,943,021</b>	<b>\$2,237,166</b>
<b>Operating Transfers Out</b>			
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	\$2,180,615	\$1,023,531
4914W	To Proprietary Fund - Water	\$0	\$0
4915	To Capital Reserve Fund	\$350,000	\$350,000
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
<b>Operating Transfers Out Subtotal</b>		<b>\$2,530,615</b>	<b>\$1,373,531</b>
<b>Payments to Other Governments</b>			
4931	Taxes Assessed for County	\$0	\$2,025,940
4932	Taxes Assessed for Village District	\$0	\$0
4933	Taxes Assessed for Local Education	\$0	\$23,272,991
4934	Taxes Assessed for State Education	\$0	\$3,364,276
4939	Payments to Other Governments	\$0	\$0
<b>Payments to Other Governments Subtotal</b>			<b>\$28,663,207</b>
<b>Total Before Payments to Other Governments</b>		<b>\$25,530,845</b>	<b>\$22,700,179</b>
<b>Plus Payments to Other Governments</b>			<b>\$28,663,207</b>
<b>Plus Commitments to Other Governments from Tax Rate</b>		<b>\$28,663,207</b>	
<b>Less Proprietary/Special Funds</b>		<b>\$3,015,379</b>	<b>\$1,488,713</b>
<b>Total General Fund Expenditures</b>		<b>\$51,178,673</b>	<b>\$49,874,673</b>



**Revenues**

<b>Account</b>	<b>Source of Revenues</b>	<b>Estimated Revenues</b>	<b>Actual Revenues</b>
<b>Taxes</b>			
3110	Property Taxes	\$0	\$42,843,788
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	\$19,500	\$20,376
3186	Payment in Lieu of Taxes	\$7,398	\$7,397
3187	Excavation Tax	\$100	\$63
3189	Other Taxes	\$53,244	\$41,442
3190	Interest and Penalties on Delinquent Taxes	\$100,000	\$80,047
9991	Inventory Penalties	\$0	\$0
<b>Taxes Subtotal</b>		<b>\$180,242</b>	<b>\$42,993,113</b>
<b>Licenses, Permits, and Fees</b>			
3210	Business Licenses and Permits	\$9,500	\$7,169
3220	Motor Vehicle Permit Fees	\$3,515,000	\$3,500,583
3230	Building Permits	\$92,500	\$112,500
3290	Other Licenses, Permits, and Fees	\$31,850	\$32,436
3311-3319	From Federal Government	\$311,850	\$0
<b>Licenses, Permits, and Fees Subtotal</b>		<b>\$3,960,700</b>	<b>\$3,652,688</b>
<b>State Sources</b>			
3351	Municipal Aid/Shared Revenues	\$0	\$0
3352	Meals and Rooms Tax Distribution	\$1,318,017	\$1,318,017
3353	Highway Block Grant	\$417,273	\$417,167
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)	\$29,100	\$16,598
3379	From Other Governments	\$0	\$287,285
<b>State Sources Subtotal</b>		<b>\$1,764,390</b>	<b>\$2,039,067</b>
<b>Charges for Services</b>			
3401-3406	Income from Departments	\$914,139	\$632,513
3409	Other Charges	\$0	\$0
<b>Charges for Services Subtotal</b>		<b>\$914,139</b>	<b>\$632,513</b>
<b>Miscellaneous Revenues</b>			
3501	Sale of Municipal Property	\$0	\$2,402
3502	Interest on Investments	\$3,000	\$2,845
3503-3509	Other	\$283,469	\$577,066
<b>Miscellaneous Revenues Subtotal</b>		<b>\$286,469</b>	<b>\$582,313</b>



**Revenues**

<b>Account</b>	<b>Source of Revenues</b>	<b>Estimated Revenues</b>	<b>Actual Revenues</b>
<b>Interfund Operating Transfers In</b>			
3912	From Special Revenue Funds	\$834,764	\$566,809
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)	\$2,180,615	\$1,565,168
3914W	From Enterprise Funds: Water (Offset)	\$0	\$0
3915	From Capital Reserve Funds	\$0	\$0
3916	From Trust and Fiduciary Funds	\$96,000	\$0
3917	From Conservation Funds	\$0	\$0
<b>Interfund Operating Transfers In Subtotal</b>		<b>\$3,111,379</b>	<b>\$2,131,977</b>
<b>Other Financing Sources</b>			
3934	Proceeds from Long Term Bonds and Notes	\$0	\$0
<b>Other Financing Sources Subtotal</b>		<b>\$0</b>	<b>\$0</b>
<b>Less Proprietary/Special Funds</b>		<b>\$3,015,379</b>	<b>\$2,131,977</b>
<b>Plus Property Tax Commitment from Tax Rate</b>		<b>\$43,166,999</b>	
<b>Total General Fund Revenues</b>		<b>\$50,368,939</b>	<b>\$49,899,694</b>



Balance Sheet

Account	Description	Starting Balance	Ending Balance
<b>Current Assets</b>			
1010	Cash and Equivalents	\$20,774,961	\$21,679,199
1030	Investments	\$0	\$0
1080	Tax Receivable	\$1,091,648	\$991,046
1110	Tax Liens Receivable	\$328,356	\$321,737
1150	Accounts Receivable	\$14,297	\$25,417
1260	Due from Other Governments	\$246,161	\$138,492
1310	Due from Other Funds	\$160,792	\$157,037
1400	Other Current Assets	\$2,331	\$592
1670	Tax Deeded Property (Subject to Resale)	\$1,950	\$1,950
<b>Current Assets Subtotal</b>		<b>\$22,620,496</b>	<b>\$23,315,470</b>
<b>Current Liabilities</b>			
2020	Warrants and Accounts Payable	\$455,535	\$696,858
2030	Compensated Absences Payable	\$0	\$0
2050	Contracts Payable	\$0	\$0
2070	Due to Other Governments	\$3,777	\$3,132
2075	Due to School Districts	\$11,636,359	\$11,137,267
2080	Due to Other Funds	\$21,590	\$953,581
2220	Deferred Revenue	\$10,711	\$11,975
2230	Notes Payable - Current	\$0	\$0
2270	Other Payable	\$329,736	\$324,848
<b>Current Liabilities Subtotal</b>		<b>\$12,457,708</b>	<b>\$13,127,661</b>
<b>Fund Equity</b>			
2440	Non-spendable Fund Balance	\$0	\$0
2450	Restricted Fund Balance	\$0	\$0
2460	Committed Fund Balance	\$0	\$0
2490	Assigned Fund Balance	\$1,171,063	\$1,348,539
2530	Unassigned Fund Balance	\$8,991,725	\$8,839,270
<b>Fund Equity Subtotal</b>		<b>\$10,162,788</b>	<b>\$10,187,809</b>



**2022  
 MS-535**

**Tax Commitment**

Source	County	Village	Local Education	State Education	Other	Property Tax
<b>MS-535</b>	\$2,025,940	\$0	\$23,272,991	\$3,364,276	\$0	\$42,843,788
<b>Commitment</b>	\$2,025,940	\$0	\$23,272,991	\$3,364,276		\$43,166,999
<b>Difference</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>(\$323,211)</b>

**General Fund Balance Sheet Reconciliation**

<b>Total Revenues</b>	\$49,899,694
<b>Total Expenditures</b>	\$49,874,673
<b>Change</b>	<b>\$25,021</b>
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<b>Ending Fund Equity</b>	\$10,187,809
<b>Beginning Fund Equity</b>	\$10,162,788
<b>Change</b>	<b>\$25,021</b>



**Long Term Debt**

Description (Purpose)	Original Obligation	Annual Installment	Rate	Final Payment	Start of Year	Issued	Retired	End of Year
2016 GO Bond (Fire Station Renovations)	\$2,116,400	\$105,000	2.50	2036	\$1,680,000	\$0	\$105,000	\$1,575,000
Lynchville/Dani Park Water Service Agree (Water Line Upgrade)	\$900,000	\$40,145	2.86	2020	\$457,348	\$0	\$40,145	\$417,203
	<b>\$3,016,400</b>				<b>\$2,137,348</b>	<b>\$0</b>	<b>\$145,145</b>	<b>\$1,992,203</b>