



2019
MS-535



Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
General Government			
4130-4139	Executive	\$3,330	\$3,321
4140-4149	Election, Registration, and Vital Statistics	\$36,300	\$23,884
4150-4151	Financial Administration	\$1,404,095	\$1,302,500
<i>Explanation: Funds encumbered into 2019</i>			
4152	Revaluation of Property	\$189,790	\$185,487
4153	Legal Expense	\$50,400	\$64,516
4155-4159	Personnel Administration	\$0	\$0
4191-4193	Planning and Zoning	\$522,250	\$490,648
4194	General Government Buildings	\$430,815	\$428,558
4195	Cemeteries	\$41,450	\$32,833
4196	Insurance	\$352,780	\$351,783
4197	Advertising and Regional Association	\$0	\$0
4199	Other General Government	\$4,000	\$24,558
General Government Subtotal		\$3,035,210	\$2,908,088
Public Safety			
4210-4214	Police	\$3,233,355	\$3,200,429
4215-4219	Ambulance	\$0	\$0
4220-4229	Fire	\$3,404,995	\$3,330,421
4240-4249	Building Inspection	\$0	\$0
4290-4298	Emergency Management	\$10,670	\$4,391
4299	Other (Including Communications)	\$475,110	\$464,797
Public Safety Subtotal		\$7,124,130	\$7,000,038
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	\$1,177,420	\$1,138,806
4313	Bridges	\$0	\$0
4316	Street Lighting	\$18,890	\$18,064
4319	Other	\$0	\$0
Highways and Streets Subtotal		\$1,196,310	\$1,156,870



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Sanitation			
4321	Administration	\$0	\$0
4323	Solid Waste Collection	\$0	\$0
4324	Solid Waste Disposal	\$936,765	\$928,433
4325	Solid Waste Cleanup	\$0	\$0
4326-4328	Sewage Collection and Disposal	\$0	\$0
4329	Other Sanitation	\$0	\$0
Sanitation Subtotal		\$936,765	\$928,433
Water Distribution and Treatment			
4331	Administration	\$0	\$0
4332	Water Services	\$0	\$0
4335	Water Treatment	\$0	\$0
4338-4339	Water 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	\$46,690	\$45,826
Health Subtotal		\$46,690	\$45,826
Welfare			
4441-4442	Administration and Direct Assistance	\$40,540	\$52,720
4444	Intergovernmental Welfare Payments	\$0	\$0
4445-4449	Vendor Payments and Other	\$0	\$0
Welfare Subtotal		\$40,540	\$52,720
Culture and Recreation			
4520-4529	Parks and Recreation	\$234,010	\$216,814
4550-4559	Library	\$1,151,010	\$1,124,219
4583	Patriotic Purposes	\$0	\$0
4589	Other Culture and Recreation	\$133,700	\$124,539
Culture and Recreation Subtotal		\$1,518,720	\$1,465,572



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Conservation and Development			
4611-4612	Administration and Purchasing of Natural Resources	\$0	\$0
4619	Other Conservation	\$6,350	\$3,655
4631-4632	Redevelopment and Housing	\$0	\$0
4651-4659	Economic Development	\$0	\$0
Conservation and Development Subtotal		\$6,350	\$3,655
Debt Service			
4711	Long Term Bonds and Notes - Principal	\$161,513	\$161,512
4721	Long Term Bonds and Notes - Interest	\$20,789	\$20,789
4723	Tax Anticipation Notes - Interest	\$500	\$0
4790-4799	Other Debt Service	\$0	\$0
Debt Service Subtotal		\$182,802	\$182,301
Capital Outlay			
4901	Land	\$2,001,500	\$0
<i>Explanation: Wording of warrant revised and included in FY 19 (WA #5)</i>			
4902	Machinery, Vehicles, and Equipment	\$280,000	\$549,745
<i>Explanation: Expenditure of prior year encumbrances</i>			
4903	Buildings	\$70,000	\$62,300
4909	Improvements Other than Buildings	\$875,000	\$339,157
<i>Explanation: Funds encumbered into 2019</i>			
Capital Outlay Subtotal		\$3,226,500	\$951,202
Operating Transfers Out			
4912	To Special Revenue Fund	\$32,500	\$41,576
<i>Explanation: Includes transfer of SB 38 block grant to project fund (\$11,360)</i>			
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	\$0	\$0
4914W	To Proprietary Fund - Water	\$0	\$0
4915	To Capital Reserve Fund	\$0	\$0
4916	To Expendable Trusts/Fiduciary Funds	\$80,000	\$80,000
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		\$112,500	\$121,576



Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
Payments to Other Governments			
4931	Taxes Assessed for County	\$0	\$2,531,334
4932	Taxes Assessed for Village District	\$0	\$21,190
4933	Taxes Assessed for Local Education	\$0	\$38,748,271
4934	Taxes Assessed for State Education	\$0	\$5,381,912
4939	Payments to Other Governments	\$0	\$0
Payments to Other Governments Subtotal			\$46,682,707
Total Before Payments to Other Governments		\$17,426,517	\$14,816,281
Plus Payments to Other Governments			\$46,682,707
Plus Commitments to Other Governments from Tax Rate		\$46,682,707	
Less Proprietary/Special Funds		\$32,500	\$30,216
Total General Fund Expenditures		\$64,076,724	\$61,468,772



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Revenues

Account	Source of Revenues	Estimated Revenues	Actual Revenues
Taxes			
3110	Property Taxes	\$0	\$54,420,989
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	\$3,000	\$2,163
3186	Payment in Lieu of Taxes	\$10,045	\$0
3187	Excavation Tax	\$0	\$0
3189	Other Taxes	\$16,000	\$16,507
3190	Interest and Penalties on Delinquent Taxes	\$155,000	\$162,906
9991	Inventory Penalties	\$0	\$0
Taxes Subtotal		\$184,045	\$54,602,565
Licenses, Permits, and Fees			
3210	Business Licenses and Permits	\$0	\$0
3220	Motor Vehicle Permit Fees	\$3,850,000	\$3,913,816
3230	Building Permits	\$245,000	\$266,293
3290	Other Licenses, Permits, and Fees	\$158,650	\$155,054
3311-3319	From Federal Government	\$0	\$0
Licenses, Permits, and Fees Subtotal		\$4,253,650	\$4,335,163
State Sources			
3351	Shared Revenues	\$0	\$0
3352	Meals and Rooms Tax Distribution	\$742,470	\$742,470
3353	Highway Block Grant	\$341,224	\$341,031
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)	\$491,320	\$62,207
<i>Explanation: No bridge aid revenue received or recognized in current year (warrant article #12)</i>			
3379	From Other Governments	\$0	\$3,523
State Sources Subtotal		\$1,575,014	\$1,149,231
Charges for Services			
3401-3406	Income from Departments	\$569,831	\$633,108
3409	Other Charges	\$295,000	\$295,000
Charges for Services Subtotal		\$864,831	\$928,108
Miscellaneous Revenues			
3501	Sale of Municipal Property	\$27,001	\$32,454
3502	Interest on Investments	\$22,000	\$33,744
3503-3509	Other	\$114,125	\$117,785
Miscellaneous Revenues Subtotal		\$163,126	\$183,983



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Revenues

Account	Source of Revenues	Estimated Revenues	Actual Revenues
Interfund Operating Transfers In			
3912	From Special Revenue Funds	\$32,500	\$29,269
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)	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)	\$0	\$0
3915	From Capital Reserve Funds	\$0	\$0
3916	From Trust and Fiduciary Funds	\$100,000	\$88,530
3917	From Conservation Funds	\$0	\$0
Interfund Operating Transfers In Subtotal		\$132,500	\$117,799
Other Financing Sources			
3934	Proceeds from Long Term Bonds and Notes	\$2,000,000	\$0
<i>Explanation: Warrant article re-written for 2019 (#5) and bonds will be issued in 2019</i>			
Other Financing Sources Subtotal		\$2,000,000	\$0
Less Proprietary/Special Funds		\$32,500	\$29,269
Plus Property Tax Commitment from Tax Rate		\$54,626,614	
Total General Fund Revenues		\$63,767,280	\$61,287,580



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Balance Sheet

Account	Description	Starting Balance	Ending Balance
Current Assets			
1010	Cash and Equivalents	\$19,447,695	\$19,900,481
1030	Investments	\$0	\$0
1080	Tax Receivable	\$1,254,232	\$1,444,528
1110	Tax Liens Receivable	\$628,641	\$647,587
<i>Explanation: Includes allowance of \$75,000</i>			
1150	Accounts Receivable	\$276,134	\$254,054
1260	Due from Other Governments	\$0	\$0
1310	Due from Other Funds	\$3	\$45,440
1400	Other Current Assets	\$0	\$0
1670	Tax Deeded Property (Subject to Resale)	\$0	\$0
Current Assets Subtotal		\$21,606,705	\$22,292,090
Current Liabilities			
2020	Warrants and Accounts Payable	\$233,297	\$296,203
2030	Compensated Absences Payable	\$0	\$0
2050	Contracts Payable	\$0	\$0
2070	Due to Other Governments	\$299,824	\$1,256
2075	Due to School Districts	\$17,596,886	\$19,630,183
2080	Due to Other Funds	\$84,600	\$3,567
2220	Deferred Revenue	\$1,094,227	\$146,688
2230	Notes Payable - Current	\$0	\$0
2270	Other Payable	\$508,945	\$606,459
Current Liabilities Subtotal		\$19,817,779	\$20,684,356
Fund Equity			
2440	Non-spendable Fund Balance	\$0	\$0
2450	Restricted Fund Balance	\$285,146	\$273,786
<i>Explanation: SB 38 monies</i>			
2460	Committed Fund Balance	\$386,219	\$78,855
2490	Assigned Fund Balance	\$178,325	\$164,733
2530	Unassigned Fund Balance	\$939,236	\$1,090,360
Fund Equity Subtotal		\$1,788,926	\$1,607,734



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Tax Commitment

Source	County	Village	Local Education	State Education	Other	Property Tax
MS-535	\$2,531,334	\$21,190	\$38,748,271	\$5,381,912	\$0	\$54,420,989
Commitment	\$2,531,334	\$21,190	\$38,748,271	\$5,381,912		\$54,626,614
Difference	\$0	\$0	\$0	\$0		(\$205,625)

General Fund Balance Sheet Reconciliation

Total Revenues	\$61,287,580
Total Expenditures	\$61,468,772
Change	(\$181,192)
Ending Fund Equity	\$1,607,734
Beginning Fund Equity	\$1,788,926
Change	(\$181,192)



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Long Term Debt

Description (Purpose)	Original Obligation	Annual Installment	Rate	Final Payment	Start of Year	Issued	Retired	End of Year
Fire Engine (General)	\$334,291	\$84,062	1.5	2019	\$167,268	\$0	\$83,206	\$84,062
Quint Aerial (General)	\$850,000	\$77,541	2.45	2027	\$850,000	\$0	\$90,536	\$759,464
	\$1,184,291				\$1,017,268	\$0	\$173,742	\$843,526