CITY OF NASHVILLE, GEORGIA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
GENERAL FUND
FOR THE FISCAL YEAR ENDED JULY 31, 2021

	Budget			Variance With
	Original	Final	Actual	Final Budget
Revenues				
Property taxes	$ 952,227	$ 952,227	$ 788,808	$ (163,419)
Sales taxes	280,000	280,000	353,202	73,202
Insurance premium taxes	376,000	376,000	397,301	21,301
Alcohol beverage excise taxes	140,000	140,000	136,795	(3,205)
Other taxes	462,500	462,500	470,538	8,038
Licenses and permits	120,775	120,775	107,073	(13,702)
Intergovernmental	92,350	92,350	92,865	515
Fines and forfeitures	169,200	169,200	180,855	11,655
Charges for services	741,870	741,870	736,147	(5,723)
Investment income	6,060	6,060	6,115	55
Private donations	16,600	16,600	17,433	833
Miscellaneous	500	500	447,463	446,963
Total revenues	3,358,082	3,358,082	3,734,595	376,513
Expenditures				
Current				
General government:				
Clerk's office	592,999	592,999	673,319	(80,320)
Total general government	592,999	592,999	673,319	(80,320)
Judicial:				
Municipal court	34,095	34,095	30,072	4,023
Total judicial	34,095	34,095	30,072	4,023
Public safety:				
Police	1,367,434	1,367,434	1,247,503	119,931
Fire and emergency	122,662	122,662	316,806	(194,144)
Animal control	63,593	63,593	75,030	(11,437)
Total public safety	1,553,689	1,553,689	1,639,339	(85,650)
Public works:				
Highways and streets	498,975	498,975	404,094	94,881
City shop	700	700	-	700
Sanitation	560,056	560,056	564,478	(4,422)
Work control	3,000	3,000	1,974	1,026
Total public works	1,062,731	1,062,731	970,546	92,185
Culture and recreation:				
Recreation	130,682	130,682	102,340	28,342
Total culture and recreation	130,682	130,682	102,340	28,342
Housing and development:				
Economic development	95,110	95,110	70,180	24,930
Code enforcer	88,105	88,105	85,897	2,208
Farmers market	53,934	53,934	132,485	(78,551)
Total housing and development	237,149	237,149	288,562	(51,413)
Debt service				
Principal	-	-	25,258	(25,258)
Interest	-	-	1,408	(1,408)
Total debt service	-	-	26,666	(26,666)
Total expenditures	3,611,345	3,611,345	3,730,844	(119,499)
Excess (deficiency) of revenues over (under) expenditures	(253,263)	(253,263)	3,751	257,014

(Continued)

CITY OF NASHVILLE, GEORGIA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
GENERAL FUND
FOR THE FISCAL YEAR ENDED JULY 31, 2021

	Budget			Variance With
	Original	Final	Actual	Final Budget
Other financing sources (uses)				
Issuance of debt		-	178,414	178,414
Transfers out		-	-	-
Total other financing sources	-	-	178,414	178,414
Net change in fund balances	(253,263)	(253,263)	182,165	435,428
Fund balances, beginning of year	1,102,546	1,102,546	1,102,546	-
Fund balances, end of year	$ 849,283	$ 849,283	$ 1,284,711	$ 435,428

The accompanying notes are an integral part of these financial statements.