GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES
JANUARY 31, 2023

	2022 JANUARY ACTUAL	2022 JANUARY BUDGET	2022 JAN-DEC ACTUAL	2022 JAN-DEC BUDGET	2022 % BUDGET	2023 JANUARY ACTUAL	2023 JANUARY BUDGET	2023 JAN-DEC ACTUAL	2023 JAN-DEC BUDGET	2023 % BUDGET
REVENUES:										
Income Taxes	1,828,279	1,472,917	1,828,279	17,675,000	10%	1,958,724	1,539,208	1,958,724	18,470,500	11%
Other Taxes	5,026	119,887	5,026	1,438,645	0%	747	132,220	747	1,586,645	0%
Intergovernmental	23,112	72,452	23,112	869,425	3%	44,056	102,288	44,056	1,227,455	4%
Licenses, Permits, and Fees	6,121	18,750	6,121	225,000	3%	400	-	400	-	
Fines and Forfeitures	89,655	113,958	89,655	1,367,500	7%	77,381	104,583	77,381	1,255,000	6%
Charges for Services	321,906	312,146	321,906	3,745,750	9%	324,901	313,406	324,901	3,760,875	9%
Other Revenue	20,301	44,724	20,301	536,690	4%	92,359	46,841	92,359	562,090	16%
TOTAL REVENUES:	**2,294,401**	**2,154,834**	**2,294,401**	**25,858,010**	**9%**	**2,498,569**	**2,238,547**	**2,498,569**	**26,862,565**	**9%**
EXPENDITURES:										
Council/City Manager	162,101	294,302	162,101	3,531,619	5%	376,920	260,615	376,920	3,127,385	12%
Finance/Tax	161,666	140,004	161,666	1,680,051	10%	126,563	113,790	126,563	1,365,480	9%
Court	139,506	166,666	139,506	1,999,988	7%	163,325	169,920	163,325	2,039,034	8%
Police	461,069	515,518	461,069	6,186,217	7%	562,739	530,963	562,739	6,371,561	9%
Fire	204,965	281,055	204,965	3,372,656	6%	282,276	292,284	282,276	3,507,406	8%
Recreation	233,343	339,216	233,343	4,070,596	6%	326,010	362,829	326,010	4,353,951	7%
DES/Public Works	202,966	237,248	202,966	2,846,978	7%	222,729	218,971	222,729	2,627,657	8%
Non-Departmental	5,394	14,273	5,394	171,270	3%	5,518	14,529	5,518	174,350	3%
TOTAL EXPENDITURES	**1,571,011**	**1,988,281**	**1,571,011**	**23,859,375**	**7%**	**2,066,081**	**1,963,902**	**2,066,081**	**23,566,824**	**9%**
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	68	-	810		-	-	-	-	
Advances In	-	-	-	-		-	27,131	-	325,567	0%
Transfers Out	-	(520,021)	-	(6,240,246)	0%	(192,546)	-	(192,546)	(5,565,250)	3%
Advances Out	-	-	-	-		-	-	-	-	
TOTAL OTHER FINANCING SOURCES/(USES)	**-**	**(519,953)**	**-**	**(6,239,436)**		**(192,546)**	**27,131**	**(192,546)**	**(5,239,683)**	
TOTAL SURPLUS/(DEFICIT)	**723,390**	**(353,400)**	**723,390**	**(4,240,801)**		**239,942**	**301,776**	**239,942**	**(1,943,942)**	

2022 budgeted expenditures included $2,099,238 of prior encumbrances.

POLICE-FIRE-STREET CIP FUND
STATEMENT OF REVENUES AND EXPENDITURES
JANUARY 31, 2023

	2022 JANUARY ACTUAL	2022 JANUARY BUDGET	2022 JAN-DEC ACTUAL	2022 JAN-DEC BUDGET	2022 % OF BUDGET	2023 JANUARY ACTUAL	2023 JANUARY BUDGET	2023 JAN-DEC ACTUAL	2023 JAN-DEC BUDGET	2023 % OF BUDGET
REVENUES:										
Intergovernmental	-	15,893	-	190,710	0%	-	30,458	-	365,500	0%
Other Revenue	-	3,643	-	43,721	0%	-	-	-	-	
TOTAL REVENUES:	-	19,536	-	234,431	0%	-	30,458	-	365,500	0%
EXPENDITURES:										
Police	19,318	21,921	19,318	263,057	7%	22,561	22,152	22,561	265,825	8%
TOTAL EXPENDITURES	19,318	21,921	19,318	263,057	7%	22,561	22,152	22,561	265,825	8%
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	216,267	-	2,595,201	0%	192,546	192,500	192,546	2,310,000	8%
Advances In	-	-	-	-		-	-	-	-	
Advances Out	-	-	-	-		-	-	-	-	
Police - Capital	-	(28,800)	-	(345,595)	0%	-	(26,552)	-	(318,624)	0%
Fire - Capital	(478)	(23,583)	(478)	(283,000)	0%	-	(24,582)	-	(294,980)	0%
Public Works - Capital	(79,181)	(108,517)	(79,181)	(1,302,207)	6%	(19,809)	(88,104)	(19,809)	(1,057,245)	2%
Fire - Debt	-	(54,888)	-	(658,660)	0%	-	(49,833)	-	(598,000)	0%
Public Works - Debt	-	(28,851)	-	(346,207)	0%	-	(30,455)	-	(365,459)	0%
TOTAL OTHER FINANCING SOURCES/(USES)	(79,659)	(28,372)	(79,659)	(340,468)		172,736	(27,026)	172,736	(324,308)	
TOTAL SURPLUS/(DEFICIT)	(98,977)	(30,758)	(98,977)	(369,094)		150,175	(18,719)	150,175	(224,633)	

2022 budgeted expenditures included $198,909 of prior encumbrances.

GOLF FUND
STATEMENT OF REVENUES AND EXPENDITURES
JANUARY 31, 2023

	2022 JANUARY ACTUAL	2022 JANUARY BUDGET	2022 JAN-DEC ACTUAL	2022 JAN-DEC BUDGET	2022 % OF BUDGET	2023 JANUARY ACTUAL	2023 JANUARY BUDGET	2023 JAN-DEC ACTUAL	2023 JAN-DEC BUDGET	2023 % OF BUDGET
REVENUES:										
Memberships	-	833	-	10,000	0%	830	667	830	8,000	10%
Greens Fees	-	37,250	-	447,000	0%	3,002	37,250	3,002	447,000	1%
Cart Rentals	-	16,250	-	195,000	0%	747	16,250	747	195,000	0%
Merchandise Sales	-	2,083	-	25,000	0%	44	2,083	44	25,000	0%
Food and Beverage Sales	432	8,083	432	97,000	0%	220	7,750	220	93,000	0%
Rental Income	-	33	-	400	0%	-	25	-	300	0%
Other Revenue	100	2,167	100	26,000	0%	78	1,875	78	22,500	0%
TOTAL REVENUES:	532	66,700	532	800,400	0%	4,921	65,900	4,921	790,800	1%
EXPENDITURES:										
Personal Services	31,773	47,928	31,773	575,137	6%	40,250	49,369	40,250	592,424	7%
Contractual Services	2,515	14,412	2,515	172,949	1%	2,016	14,544	2,016	174,532	1%
Materials and Supplies	282	15,728	282	188,730	0%	2,327	16,734	2,327	200,812	1%
Other Expenditures	252	5,336	252	64,027	0%	840	5,336	840	64,027	1%
TOTAL EXPENDITURES	34,822	83,404	34,822	1,000,843	3%	45,433	85,983	45,433	1,031,795	4%
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	12,500	-	150,000	0%	-	12,500	-	150,000	0%
Capital	(13,588)	(16,083)	(13,588)	(193,000)	7%	-	(5,231)	-	(62,766)	0%
TOTAL OTHER FINANCING SOURCES/(USES)	(13,588)	(3,583)	(13,588)	(43,000)		-	7,270	-	87,234	
TOTAL SURPLUS/(DEFICIT)	(47,877)	(20,287)	(47,877)	(243,443)		(40,512)	(12,813)	(40,512)	(153,761)	

2022 budgeted expenditures included $56,473 of prior encumbrances.

WATER FUND
STATEMENT OF REVENUES AND EXPENDITURES
JANUARY 31, 2023

	2022 JANUARY ACTUAL	2022 JANUARY BUDGET	2022 JAN-DEC ACTUAL	2022 JAN-DEC BUDGET	2022 % OF BUDGET	2023 JANUARY ACTUAL	2023 JANUARY BUDGET	2023 JAN-DEC ACTUAL	2023 JAN-DEC BUDGET	2023 % OF BUDGET
REVENUES:										
Service Charges and Collections	166,967	187,917	166,967	2,255,000	7%	218,381	214,323	218,381	2,571,881	8%
Intergovernmental	-	51,667	-	620,000	0%	-	4,463	-	53,560	0%
Water Tap-In Fees	750	292	750	3,500	21%	31,600	379	31,600	4,550	695%
Well Field Protection Fee	8,786	8,792	8,786	105,500	8%	8,787	8,792	8,787	105,500	8%
Rental Income	3,511	2,833	3,511	34,000	10%	3,630	2,833	3,630	34,000	11%
Other Revenue	1,856	1,792	1,856	21,500	9%	2,246	1,958	2,246	23,500	10%
TOTAL REVENUES:	**181,870**	**253,292**	**181,870**	**3,039,500**	**6%**	**264,645**	**232,749**	**264,645**	**2,792,991**	**9%**
EXPENDITURES:										
Personal Services	43,349	42,982	43,349	515,785	8%	78,296	76,171	78,296	914,046	9%
Contractual Services	100,936	143,686	100,936	1,724,229	6%	124,041	148,187	124,041	1,778,246	7%
Materials and Supplies	21	5,820	21	69,841	0%	492	7,183	492	86,200	1%
Other Expenditures	-	83	-	1,000	0%	-	83	-	1,000	0%
TOTAL EXPENDITURES	**144,306**	**192,571**	**144,306**	**2,310,855**	**6%**	**202,830**	**231,624**	**202,830**	**2,779,492**	**7%**
OTHER FINANCING SOURCES/(USES)										
Debt Proceeds	-	197,500	-	2,370,000	0%	-	212,797	-	2,553,560	0%
Transfers In	-	54	-	648	0%	-	-	-	-	
Debt Payments	(32,780)	(10,355)	(32,780)	(124,262)	26%	(28,725)	(47,214)	(28,725)	(566,571)	5%
Capital	(123,051)	(242,447)	(123,051)	(2,909,367)	4%	(1,683)	(245,971)	(1,683)	(2,951,655)	0%
TOTAL OTHER FINANCING SOURCES/(USES)	**(155,831)**	**(55,248)**	**(155,831)**	**(662,981)**		**(30,408)**	**(80,389)**	**(30,408)**	**(964,666)**	
TOTAL SURPLUS/(DEFICIT)	**(118,266)**	**5,472**	**(118,266)**	**65,664**		**31,407**	**(79,264)**	**31,407**	**(951,167)**	

2022 budgeted expenditures included $464,912 of prior encumbrances.

SEWER FUND
STATEMENT OF REVENUES AND EXPENDITURES
JANUARY 31, 2023

	2022 JANUARY ACTUAL	2022 JANUARY BUDGET	2022 JAN-DEC ACTUAL	2022 JAN-DEC BUDGET	2022 % OF BUDGET	2023 JANUARY ACTUAL	2023 JANUARY BUDGET	2022 JAN-DEC ACTUAL	2023 JAN-DEC BUDGET	2023 % OF BUDGET
REVENUES:										
Service Charges and Collections	29,440	32,083	29,440	385,000	8%	50,159	51,861	50,159	622,335	8%
Intergovernmental	-	52,000	-	624,000	0%	661	3,337	661	40,040	2%
Sewer Tap-In Fees	-	833	-	10,000	0%	5,200	438	5,200	5,250	99%
Wastewater Treatment Fees	82,763	92,792	82,763	1,113,500	7%	141,858	146,271	141,858	1,755,250	8%
Other Revenue	-	-	-	-		-	-	-	-	
TOTAL REVENUES:	**112,203**	**177,708**	**112,203**	**2,132,500**	**5%**	**197,877**	**201,906**	**197,877**	**2,422,875**	**8%**
EXPENDITURES:										
Personal Services	42,645	41,736	42,645	500,835	9%	77,595	76,164	77,595	913,964	8%
Contractual Services	345,074	133,815	345,074	1,605,774	21%	75,807	152,738	75,807	1,832,850	4%
Materials and Supplies	25	3,908	25	46,892	0%	509	4,717	509	56,600	1%
Other Expenditures	-	-	-	-		-	-	-	-	0%
TOTAL EXPENDITURES	**387,744**	**179,458**	**387,744**	**2,153,502**	**18%**	**153,911**	**233,618**	**153,911**	**2,803,414**	**5%**
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	54	-	648		-	-	-	-	
Debt Proceeds	-	195,333	-	2,344,000	0%	-	211,670	-	2,540,040	0%
Debt Payments	(2,651)	(4,968)	(2,651)	(59,621)	4%	-	(42,061)	-	(504,730)	0%
Capital	(84,370)	(247,106)	(84,370)	(2,965,275)	3%	(1,261)	(245,805)	(1,261)	(2,949,655)	0%
TOTAL OTHER FINANCING SOURCES/(USES)	**(87,022)**	**(56,741)**	**(87,022)**	**(680,896)**		**(1,261)**	**(76,195)**	**(1,261)**	**(914,345)**	
TOTAL SURPLUS/(DEFICIT)	**(362,562)**	**(58,492)**	**(362,562)**	**(701,898)**		**42,705**	**(107,907)**	**42,705**	**(1,294,884)**	

2022 budgeted expenditures included $275,096 of prior encumbrances.

COST RECOVERY
JANUARY 31, 2022

Golf Course	2019	2020	2021	2022	2023
Revenues	8,750	5,019	1,157	532	4,921
Expenditure - Operating	42,753	40,858	31,546	34,822	45,433
Expenditure - Building Maint.	-	-	-	3,680	1,701
% Cost Recovery	20.47%	12.28%	3.67%	1.38%	10.44%
Expenditure - Capital	-	-	198	13,588	-
% Cost Recovery	20.47%	12.28%	3.64%	1.02%	10.44%

Recreation Center	2019	2020	2021	2022	2023
Revenues	104,327	116,473	80,590	87,265	118,867
Expenditure - Operating	103,995	102,279	112,700	101,753	131,967
Expenditure - Building Maint.	-	-	-	8,451	3,221
% Cost Recovery	100.32%	113.88%	71.51%	79.18%	87.93%
Expenditure - Capital	42,918	14,359	-	-	9,985
% Cost Recovery	71.01%	99.86%	71.51%	79.18%	81.88%

Cassel Hills Pool	2019	2020	2021	2022	2023
Revenues	1,045	-	-	-	-
Expenditure - Operating	5,423	1,622	672	584	752
Expenditure - Building Maint.	-	-	-	1,243	248
% Cost Recovery	19.27%	0.00%	0.00%	0.00%	0.00%
Expenditure - Capital	23,875	-	153	-	-
% Cost Recovery	3.57%	0.00%	0.00%	0.00%	0.00%

FUND STATEMENT
JANUARY 31, 2023

Fund	Description..................	Beg Yr Bal....	Ytd Receipts..	Ytd Expenses..	Unexp bal.....	Encumbrances..	Unenc bal.....
110	GENERAL FUND	20,703,171.54	2,498,568.74	2,140,243.73	21,061,496.55	3,717,789.76	17,343,706.79
221	STREET FUND	1,930,571.74	80,142.12	59,176.35	1,951,537.51	398,331.71	1,553,205.80
222	STATE HIGHWAY FUND	252,739.21	6,666.62	85.38	259,320.45	35,730.44	223,590.01
224	PERMISS MOT VEH LIC TX FD	150,453.68	3,257.62	-	153,711.30	9,028.60	144,682.70
225	LAW ENFORCEMENT FUND	52,096.30	-	-	52,096.30	9,068.94	43,027.36
226	DRUG LAW ENFORCEMENT FUND	3,703.77	25.00	-	3,728.77	-	3,728.77
227	OMVI EDUCATION & ENFORCEMENT F	18,359.98	22.00	-	18,381.98	-	18,381.98
228	OMVI INDIGENT FUND	273,530.73	1,162.27	-	274,693.00	-	274,693.00
229	COMPUTER LEGAL RSCH FUND	122,562.65	7,169.00	7,546.08	122,185.57	12,697.81	109,487.76
230	INDIGENT DRIVERS IAM FUND	180,822.24	376.00	356.50	180,841.74	4,920.50	175,921.24
231	BASEBALL RECREATION FUND	-	-	-	-	-	-
232	SOCCER RECREATION FUND	-	-	-	-	-	-
233	POLICE CPT FUND	24,587.43	-	-	24,587.43	-	24,587.43
236	CARES ACT FUND	-	-	-	-	-	-
237	LOCAL CORONAVIRUS RELIEF FUND	-	-	-	-	-	-
238	AMERICAN RESCUE PLAN ACT	794,909.58	-	1,975.00	792,934.58	509,770.35	283,164.23
241	FEMA SPECIAL REVENUE FUND	277,476.00	-	-	277,476.00	277,472.77	3.23
242	STORMWATER SPECIAL REVENUE	462,491.52	30,459.48	29,476.86	463,474.14	321,741.26	141,732.88
243	CHUCK GABBARD MEMORIAL	-	-	-	-	-	-
244	ONEOHIO OPIOID SETTLEMENT	-	8,785.84	-	8,785.84	-	8,785.84
245	JOB CREATION AND REVITALIZATION	2,724,208.75	62,369.50	-	2,786,578.25	-	2,786,578.25
250	INFRASTRUCTURE	-	114,750.00	-	114,750.00	-	114,750.00
251	COURT PROJECTS SPECIAL REVENUE	1,787.28	6,812.00	11,607.53	(3,008.25)	133.10	(3,141.35)
255	EMPLOYEE RETIREMENT RESERVE	719,965.13	-		719,965.13	-	719,965.13
260	CRISIS INTERVENTION TRAIN FUND	-	-	-	-	-	-
325	CAPITAL IMPROVEMENT FUND	990,606.36	-	9,985.00	980,621.36	871,811.32	108,810.04
332	POLICE-FIRE-STREET CIP FUND	1,316,538.21	192,545.53	42,370.51	1,466,713.23	874,335.32	592,377.91
333	TIF CAPITAL PROJECTS FUND	442,731.64	-		442,731.64	-	442,731.64
335	DIXIE PHASE 3 - SIB LOAN FUND	-	-	-	-	-	-
336	STONEQUARRY CROSSINGS TIF FUND	29,368.98	-		29,368.98	-	29,368.98
337	CDBG FUND	100,000.00	-	-	100,000.00	100,000.00	-
338	FIELDSTONE WAY CONST. FUND	-	-	-	-	-	-
339	FIRE EQUIPMENT FUND	259.34	-	-	259.34	-	259.34
340	OPWC FUND	-	-	-	-	222,850.00	(222,850.00)
355	CAPITAL IMPROVEMENT RESERVE FD	-	-	-	-	-	-
360	FACILITIES IMP/MAINT RESERVE	7,318,207.99	-	334,560.04	6,983,647.95	3,652,907.87	3,330,740.08
436	G.O. DEBT SERVICE FUND	736,439.41	207.00	-	736,646.41	-	736,646.41
641	GOLF COURSE OPERATIONS FUND	667,147.42	4,920.94	45,433.33	626,635.03	204,321.41	422,313.62
643	CASSEL HILLS GOLF MEM. FUND	564.41	-	-	564.41	-	564.41
651	WATER FUND	4,047,232.26	264,644.62	233,242.09	4,078,634.79	2,766,126.14	1,312,508.65
652	SEWER FUND	3,491,687.20	197,877.46	155,176.48	3,534,388.18	1,952,277.35	1,582,110.83
872	HOSPITAL CARE TRUST FUND	914,123.13	406,682.85	479,693.75	841,112.23	1,124,648.89	(283,536.66)
		48,748,343.88	3,887,444.59	3,550,928.63	49,084,859.84	17,065,963.54	32,018,896.30