

**GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES
FEBRUARY 28, 2023**

	2022 FEBRUARY ACTUAL	2022 FEBRUARY BUDGET	2022 JAN-DEC ACTUAL	2022 JAN-DEC BUDGET	2022 % BUDGET	2023 FEBRUARY ACTUAL	2023 FEBRUARY BUDGET	2023 JAN-DEC ACTUAL	2023 JAN-DEC BUDGET	2023 % BUDGET
REVENUES:										
Income Taxes	1,182,375	2,945,833	3,010,654	17,675,000	17%	1,419,811	3,079,417	3,378,534	18,470,500	18%
Other Taxes	1,774	239,774	6,800	1,438,645	0%	2,011	264,441	2,758	1,586,645	0%
Intergovernmental	29,337	144,904	52,449	869,425	6%	28,707	204,576	72,763	1,227,455	6%
Licenses, Permits, and Fees	10,207	37,500	16,328	225,000	7%	250	-	650	-	-
Fines and Forfeitures	77,857	227,917	167,512	1,367,500	12%	97,012	209,167	174,394	1,255,000	14%
Charges for Services	330,931	624,292	652,837	3,745,750	17%	332,444	626,813	657,345	3,760,875	17%
Other Revenue	44,128	89,448	64,428	536,690	12%	113,210	93,682	205,569	562,090	37%
TOTAL REVENUES:	1,676,609	4,309,668	3,971,009	25,858,010	15%	1,993,443	4,477,094	4,492,012	26,862,565	17%
EXPENDITURES:										
Council/City Manager	235,957	588,603	398,058	3,531,619	11%	354,146	521,291	760,369	3,127,385	24%
Finance/Tax	115,440	280,009	277,106	1,680,051	16%	97,394	227,580	225,792	1,365,480	17%
Court	134,951	333,331	274,457	1,999,988	14%	144,144	339,839	307,973	2,039,034	15%
Police	465,501	1,031,036	926,570	6,186,217	15%	431,090	1,061,927	1,034,375	6,371,561	16%
Fire	233,022	562,109	437,987	3,372,656	13%	245,256	584,568	532,014	3,507,406	15%
Recreation	291,071	678,433	524,415	4,070,596	13%	260,450	725,659	604,427	4,353,951	14%
DES/Public Works	215,947	474,496	418,913	2,846,978	15%	100,945	437,943	323,167	2,627,657	12%
Non-Departmental	21,690	28,545	27,084	171,270	16%	19,410	29,058	25,710	174,350	15%
TOTAL EXPENDITURES	1,713,580	3,976,563	3,284,590	23,859,375	14%	1,652,835	3,927,804	3,813,827	23,566,824	16%
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	135	-	810		-	-	-	-	
Advances In	-	-	-	-		-	54,261	-	325,567	0%
Transfers Out	(408,629)	(1,040,041)	(408,629)	(6,240,246)	7%	(244,024)	(927,542)	(436,570)	(5,565,250)	8%
Advances Out	(10,000,000)	-	(10,000,000)	-		-	-	-	-	
TOTAL OTHER FINANCING SOURCES/(USES)	(10,408,629)	(1,039,906)	(10,408,629)	(6,239,436)		(244,024)	(873,281)	(436,570)	(5,239,683)	
TOTAL SURPLUS/(DEFICIT)	(10,445,600)	(706,800)	(9,722,210)	(4,240,801)		96,585	(323,990)	241,615	(1,943,942)	

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

POLICE-FIRE-STREET CIP FUND
STATEMENT OF REVENUES AND EXPENDITURES
FEBRUARY 28, 2023

	2022 FEBRUARY ACTUAL	2022 FEBRUARY BUDGET	2022 JAN-DEC ACTUAL	2022 JAN-DEC BUDGET	2022 % OF BUDGET	2023 FEBRUARY ACTUAL	2023 FEBRUARY BUDGET	2023 JAN-DEC ACTUAL	2023 JAN-DEC BUDGET	2023 % OF BUDGET
REVENUES:										
Intergovernmental	-	31,785	-	190,710	0%	-	60,917	-	365,500	0%
Other Revenue	-	7,287	-	43,721	0%	-	-	-	-	-
TOTAL REVENUES:	-	39,072	-	234,431	0%	-	60,917	-	365,500	0%
EXPENDITURES:										
Police	18,648	43,843	37,967	263,057	14%	18,572	44,304	41,133	265,825	15%
TOTAL EXPENDITURES	18,648	43,843	37,967	263,057	14%	18,572	44,304	41,133	265,825	15%
OTHER FINANCING SOURCES/(USES)										
Transfers In	408,629	432,534	408,629	2,595,201	16%	244,024	385,000	436,570	2,310,000	19%
Advances In	-	-	-	-	-	-	-	-	-	-
Advances Out	-	-	-	-	-	-	-	-	-	-
Police - Capital	(775)	(57,599)	(775)	(345,595)	0%	-	(53,104)	(17,366)	(318,624)	5%
Fire - Capital	(3,474)	(47,167)	(3,951)	(283,000)	1%	-	(49,163)	(3,914)	(294,980)	1%
Public Works - Capital	-	(217,035)	(79,181)	(1,302,207)	6%	-	(176,208)	(22,889)	(1,057,245)	2%
Fire - Debt	-	(109,777)	-	(658,660)	0%	-	(99,667)	-	(598,000)	0%
Public Works - Debt	-	(57,701)	-	(346,207)	0%	(14,626)	(60,910)	(14,626)	(365,459)	4%
TOTAL OTHER FINANCING SOURCES/(USES)	404,381	(56,745)	324,722	(340,468)		229,398	(54,051)	377,773	(324,308)	
TOTAL SURPLUS/(DEFICIT)	385,732	(61,516)	286,755	(369,094)		210,826	(37,439)	336,641	(224,633)	

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

GOLF FUND
STATEMENT OF REVENUES AND EXPENDITURES
FEBRUARY 28, 2023

	2022 FEBRUARY ACTUAL	2022 FEBRUARY BUDGET	2022 JAN-DEC ACTUAL	2022 JAN-DEC BUDGET	2022 % OF BUDGET	2023 FEBRUARY ACTUAL	2023 FEBRUARY BUDGET	2023 JAN-DEC ACTUAL	2023 JAN-DEC BUDGET	2023 % OF BUDGET
REVENUES:										
Memberships	320	1,667	320	10,000	3%	5,515	1,333	6,345	8,000	79%
Greens Fees	1,192	74,500	1,192	447,000	0%	8,902	74,500	11,903	447,000	3%
Cart Rentals	11	32,500	11	195,000	0%	2,920	199,167	3,667	1,195,000	0%
Merchandise Sales	21	4,167	21	25,000	0%	1,550	4,167	1,594	25,000	6%
Food and Beverage Sales	63	16,167	495	97,000	1%	1,168	15,500	1,388	93,000	1%
Rental Income	-	67	-	400	0%	-	50	-	300	0%
Other Revenue	7	4,333	107	26,000	0%	460	3,750	538	22,500	2%
TOTAL REVENUES:	1,614	133,400	2,147	800,400	0%	20,514	298,467	25,435	1,790,800	1%
EXPENDITURES:										
Personal Services	27,011	95,856	58,784	575,137	10%	30,831	98,737	71,081	592,424	12%
Contractual Services	6,872	28,825	9,387	172,949	5%	2,708	29,089	4,940	174,532	3%
Materials and Supplies	5,192	31,455	5,475	188,730	3%	1,228	33,469	5,183	200,812	3%
Other Expenditures	1,257	10,671	1,509	64,027	2%	4,153	10,671	4,993	64,027	8%
TOTAL EXPENDITURES	40,332	166,807	75,154	1,000,843	8%	38,921	171,966	86,197	1,031,795	8%
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	25,000	-	150,000	0%	-	25,000	-	150,000	0%
Capital	-	(32,167)	(13,588)	(193,000)	7%	-	(10,461)	-	(62,766)	0%
TOTAL OTHER FINANCING SOURCES/(USES)	-	(7,167)	(13,588)	(43,000)		-	14,539	-	87,234	
TOTAL SURPLUS/(DEFICIT)	(38,718)	(40,574)	(86,595)	(243,443)		(18,407)	141,040	(60,762)	846,239	

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

WATER FUND
STATEMENT OF REVENUES AND EXPENDITURES
FEBRUARY 28, 2023

	2022 FEBRUARY ACTUAL	2022 FEBRUARY BUDGET	2022 JAN-DEC ACTUAL	2022 JAN-DEC BUDGET	2022 % OF BUDGET	2023 FEBRUARY ACTUAL	2023 FEBRUARY BUDGET	2023 JAN-DEC ACTUAL	2023 JAN-DEC BUDGET	2023 % OF BUDGET
REVENUES:										
Service Charges and Collections	167,167	375,833	334,134	2,255,000	15%	234,355	428,647	452,736	2,571,881	18%
Intergovernmental	-	103,333	-	620,000	0%	-	8,927	-	53,560	0%
Water Tap-In Fees	-	583	750	3,500	21%	-	758	31,600	4,550	695%
Well Field Protection Fee	8,882	17,583	17,668	105,500	17%	8,600	17,583	17,387	105,500	16%
Rental Income	15,768	5,667	19,279	34,000	57%	-	5,667	3,630	34,000	11%
Other Revenue	1,138	3,583	2,994	21,500	14%	1,865	3,917	4,112	23,500	17%
TOTAL REVENUES:	192,955	506,583	374,825	3,039,500	12%	244,820	465,499	509,465	2,792,991	18%
EXPENDITURES:										
Personal Services	30,329	85,964	73,768	515,785	14%	74,457	152,341	152,772	914,046	17%
Contractual Services	119,249	287,371	220,186	1,724,229	13%	114,875	296,374	241,441	1,778,246	14%
Materials and Supplies	1,746	11,640	1,767	69,841	3%	9,087	14,367	9,666	86,200	11%
Other Expenditures	-	167	-	1,000	0%	-	167	-	1,000	0%
TOTAL EXPENDITURES	151,325	385,143	295,721	2,310,855	13%	198,419	463,249	403,879	2,779,492	15%
OTHER FINANCING SOURCES/(USES)										
Debt Proceeds	-	395,000	-	2,370,000	0%	-	425,593	-	2,553,560	0%
Transfers In	-	108	-	648	0%	-	-	-	-	
Debt Payments	-	(20,710)	(32,780)	(124,262)	26%	-	(94,429)	(28,725)	(566,571)	5%
Capital	(14,262)	(484,894)	(137,312)	(2,909,367)	5%	(153,160)	(491,943)	(460,422)	(2,951,655)	16%
TOTAL OTHER FINANCING SOURCES/(USES)	(14,262)	(110,497)	(170,092)	(662,981)		(153,160)	(160,778)	(489,147)	(964,666)	
TOTAL SURPLUS/(DEFICIT)	27,368	10,944	(90,988)	65,664		(106,759)	(158,528)	(383,562)	(951,167)	

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

SEWER FUND
STATEMENT OF REVENUES AND EXPENDITURES
FEBRUARY 28, 2023

	2022 FEBRUARY ACTUAL	2022 FEBRUARY BUDGET	2022 JAN-DEC ACTUAL	2022 JAN-DEC BUDGET	2022 % OF BUDGET	2023 FEBRUARY ACTUAL	2023 FEBRUARY BUDGET	2022 JAN-DEC ACTUAL	2023 JAN-DEC BUDGET	2023 % OF BUDGET
REVENUES:										
Service Charges and Collections	30,487	64,167	59,928	385,000	16%	56,145	103,723	106,304	622,335	17%
Intergovernmental	-	104,000	-	624,000	0%	-	6,673	661	40,040	2%
Sewer Tap-In Fees	650	1,667	650	10,000	7%	-	875	5,200	5,250	99%
Wastewater Treatment Fees	86,634	185,583	169,397	1,113,500	15%	165,521	292,542	307,378	1,755,250	18%
Other Revenue	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES:	117,771	355,417	229,975	2,132,500	11%	221,666	403,813	419,544	2,422,875	17%
EXPENDITURES:										
Personal Services	30,382	83,473	73,027	500,835	15%	74,279	152,327	151,893	913,964	17%
Contractual Services	87,029	267,629	432,103	1,605,774	27%	90,775	305,475	169,441	1,832,850	9%
Materials and Supplies	1,457	7,815	1,482	46,892	3%	1,060	9,433	1,898	56,600	3%
Other Expenditures	-	-	-	-	-	-	-	-	-	0%
TOTAL EXPENDITURES	118,868	358,917	506,612	2,153,502	24%	166,115	467,236	323,232	2,803,414	12%
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	108	-	648	-	-	-	-	-	-
Debt Proceeds	-	390,667	-	2,344,000	0%	-	423,340	-	2,540,040	0%
Debt Payments	-	(9,937)	(2,651)	(59,621)	4%	-	(84,122)	-	(504,730)	0%
Capital	(16,866)	(494,213)	(101,236)	(2,965,275)	3%	(154,505)	(491,609)	(468,486)	(2,949,655)	16%
TOTAL OTHER FINANCING SOURCES/(USES)	(16,866)	(113,483)	(103,887)	(680,896)		(154,505)	(152,391)	(468,486)	(914,345)	
TOTAL SURPLUS/(DEFICIT)	(17,962)	(116,983)	(380,524)	(701,898)		(98,954)	(215,814)	(372,175)	(1,294,884)	

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

**COST RECOVERY
FEBRUARY, 2023**

Golf Course					
	2019	2020	2021	2022	2023
Revenues	17,500	12,704	2,532	2,147	25,435
Expenditure - Operating	85,507	78,334	68,773	75,154	86,197
Expenditure - Building Maint.	-	-	-	3,680	3,474
% Cost Recovery	20.47%	16.22%	3.68%	2.72%	28.36%
Expenditure - Capital	-	35,695	310	13,588	-
% Cost Recovery	20.47%	11.14%	3.67%	2.32%	28.36%
Recreation Center					
	2019	2020	2021	2022	2023
Revenues	208,654	202,692	127,971	164,651	193,665
Expenditure - Operating	207,990	201,457	205,341	235,775	245,777
Expenditure - Building Maint.	-	-	-	8,451	6,690
% Cost Recovery	100.32%	100.61%	62.32%	67.42%	76.71%
Expenditure - Capital	85,837	48,789	355	855	9,985
% Cost Recovery	71.01%	81.00%	62.21%	67.18%	73.79%
Cassel Hills Pool					
	2019	2020	2021	2022	2023
Revenues	697	-	-	-	-
Expenditure - Operating	3,615	2,415	824	1,361	963
Expenditure - Building Maint.	-	-	-	1,243	991
% Cost Recovery	19.28%	0.00%	0.00%	0.00%	0.00%
Expenditure - Capital	15,917	12	182	-	-
% Cost Recovery	3.57%	0.00%	0.00%	0.00%	0.00%

**FUND STATEMENT
FEBRUARY, 2023**

Fund Description.....	Beg Yr Bal....	Ytd Receipts..	Ytd Expenses..	Unexp bal.....	Encumbrances..	Unenc bal.....
110 GENERAL FUND	20,825,372.54	4,492,012.16	4,250,452.44	21,066,932.26	3,705,924.80	17,361,007.46
221 STREET FUND	1,930,571.74	176,243.53	246,719.00	1,860,096.27	255,742.38	1,604,353.89
222 STATE HIGHWAY FUND	252,739.21	14,607.29	34,995.85	232,350.65	9,301.42	223,049.23
224 PERMISS MOT VEH LIC TX FD	150,453.68	7,675.74	9,028.60	149,100.82	-	149,100.82
225 LAW ENFORCEMENT FUND	52,096.30	1,517.64	-	53,613.94	9,068.94	44,545.00
226 DRUG LAW ENFORCEMENT FUND	3,703.77	40.00	-	3,743.77	-	3,743.77
227 OMVI EDUCATION & ENFORCEMENT F	18,359.98	72.00	-	18,431.98	-	18,431.98
228 OMVI INDIGENT FUND	273,530.73	2,635.71	-	276,166.44	-	276,166.44
229 COMPUTER LEGAL RSCH FUND	122,562.65	15,152.00	14,687.77	123,026.88	9,134.12	113,892.76
230 INDIGENT DRIVERS IAM FUND	180,822.24	815.00	598.00	181,039.24	4,679.00	176,360.24
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	60,062.34	213,237.45	309,316.41	183,005.13	126,311.28
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	94,553.90	-	2,818,762.65	-	2,818,762.65
250 INFRASTRUCTURE	-	114,750.00	-	114,750.00	-	114,750.00
251 COURT PROJECTS SPECIAL REVENUE	1,787.28	14,973.30	20,308.26	(3,547.68)	121.00	(3,668.68)
255 EMPLOYEE RETIREMENT RESERVE	719,965.13	-	2,673.47	717,291.66	-	717,291.66
260 CRISIS INTERVENTION TRAIN FUND	-	-	-	-	-	-
325 CAPITAL IMPROVEMENT FUND	990,606.36	-	63,798.40	926,807.96	888,947.28	37,860.68
332 POLICE-FIRE-STREET CIP FUND	1,194,337.21	436,569.86	99,929.31	1,530,977.76	931,116.16	599,861.60
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	-	883,603.01	6,434,604.98	3,102,544.90	3,332,060.08
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	25,434.98	86,197.18	606,385.22	275,590.48	330,794.74
643 CASSEL HILLS GOLF MEM. FUND	564.41	-	-	564.41	-	564.41
651 WATER FUND	4,047,232.26	509,464.67	893,085.76	3,663,611.17	2,217,258.40	1,446,352.77
652 SEWER FUND	3,491,687.20	419,543.59	791,777.47	3,119,453.32	2,027,855.18	1,091,598.14
872 HOSPITAL CARE TRUST FUND	914,123.13	708,641.13	666,389.50	956,374.76	941,553.14	14,821.62
	48,748,343.88	7,103,757.68	8,279,456.47	47,572,645.09	15,671,935.45	31,900,709.64