GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES
MARCH 31, 2023

	2022 MARCH ACTUAL	2022 MARCH BUDGET	2022 JAN-DEC ACTUAL	2022 JAN-DEC BUDGET	2022 % BUDGET	2023 MARCH ACTUAL	2023 MARCH BUDGET	2023 JAN-DEC ACTUAL	2023 JAN-DEC BUDGET	2023 % BUDGET
REVENUES:										
Income Taxes	1,406,739	4,418,750	4,417,394	17,675,000	25%	1,709,078	4,617,625	5,087,612	18,470,500	28%
Other Taxes	4,427	359,661	11,227	1,438,645	1%	2,279	396,661	5,037	1,586,645	0%
Intergovernmental	20,248	217,356	72,697	869,425	8%	230,676	306,864	303,439	1,227,455	25%
Licenses, Permits, and Fees	12,562	56,250	28,891	225,000	13%	800	-	1,450	-	
Fines and Forfeitures	84,725	341,875	252,238	1,367,500	18%	108,818	313,750	283,212	1,255,000	23%
Charges for Services	316,571	936,438	969,409	3,745,750	26%	305,944	940,219	963,289	3,760,875	26%
Other Revenue	53,293	134,173	117,722	536,690	22%	147,503	144,270	353,072	577,080	61%
TOTAL REVENUES:	**1,898,566**	**6,464,503**	**5,869,576**	**25,858,010**	**23%**	**2,505,099**	**6,719,389**	**6,997,111**	**26,877,555**	**26%**
EXPENDITURES:										
Council/City Manager	151,802	882,905	549,861	3,531,619	16%	176,811	758,096	978,589	3,152,385	31%
Finance/Tax	121,914	420,013	399,020	1,680,051	24%	148,144	341,370	376,883	1,365,480	28%
Court	127,526	499,997	401,983	1,999,988	20%	201,002	509,759	510,426	2,039,034	25%
Police	430,857	1,546,554	1,357,427	6,186,217	22%	612,786	1,592,945	1,692,727	6,371,781	27%
Fire	201,553	843,164	639,540	3,372,656	19%	351,894	881,577	925,528	3,526,306	26%
Recreation	250,295	1,017,649	774,709	4,070,596	19%	335,917	1,092,180	976,990	4,368,721	22%
DES/Public Works	196,384	723,745	615,298	2,894,978	21%	218,387	679,414	661,706	2,717,657	24%
Non-Departmental	5,343	42,818	32,427	171,270	19%	5,803	43,588	32,202	174,350	18%
TOTAL EXPENDITURES	**1,485,674**	**5,976,844**	**4,770,265**	**23,907,375**	**20%**	**2,050,745**	**5,928,929**	**6,155,050**	**23,715,714**	**26%**
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	203	-	810	0%	-	-	-	-	
Advances In	-	-	-	-		-	81,392	-	325,567	0%
Transfers Out	(873,018)	(1,560,062)	(1,281,647)	(6,240,246)	21%	(990,598)	(1,470,455)	(1,427,168)	(5,881,819)	24%
Advances Out	-	-	(10,000,000)	-		-	-	-	-	
TOTAL OTHER FINANCING SOURCES/(USES)	**(873,018)**	**(1,559,859)**	**(11,281,647)**	**(6,239,436)**		**(990,598)**	**(1,389,063)**	**(1,427,168)**	**(5,556,252)**	
TOTAL SURPLUS/(DEFICIT)	**(460,126)**	**(1,072,200)**	**(10,182,335)**	**(4,288,801)**		**(536,244)**	**(598,603)**	**(585,107)**	**(2,394,411)**	

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

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

	2022 MARCH ACTUAL	2022 MARCH BUDGET	2022 JAN-DEC ACTUAL	2022 JAN-DEC BUDGET	2022 % OF BUDGET	2023 MARCH ACTUAL	2023 MARCH BUDGET	2023 JAN-DEC ACTUAL	2023 JAN-DEC BUDGET	2023 % OF BUDGET
REVENUES:										
Intergovernmental	-	47,678	-	190,710	0%	-	41,375	-	165,500	0%
Other Revenue	19,870	10,930	19,870	43,721	45%	-	31,555	-	126,218	0%
TOTAL REVENUES:	**19,870**	**58,608**	**19,870**	**234,431**	**8%**	**-**	**72,930**	**-**	**291,718**	**0%**
EXPENDITURES:										
Police	20,475	65,764	58,441	263,057	22%	27,843	66,456	68,976	265,825	26%
TOTAL EXPENDITURES	**20,475**	**65,764**	**58,441**	**263,057**	**22%**	**27,843**	**66,456**	**68,976**	**265,825**	**26%**
OTHER FINANCING SOURCES/(USES)										
Transfers In	373,018	648,300	781,647	2,595,201	30%	174,029	577,500	610,599	2,310,000	26%
Advances In	-	-	-	-		-	-	-	-	
Advances Out	-	-	-	-		-	-	-	-	
Police - Capital	(775)	(86,399)	(1,549)	(345,595)	0%	(2,267)	(111,211)	(19,633)	(444,842)	4%
Fire - Capital	(997)	(70,750)	(4,948)	(283,000)	2%	(4,200)	(73,745)	(8,114)	(294,980)	3%
Public Works - Capital	-	(325,552)	(79,181)	(1,302,207)	6%	(111,509)	(264,311)	(135,939)	(1,057,245)	13%
Fire - Debt	-	(164,665)	-	(658,660)	0%	-	(149,500)	-	(598,000)	0%
Public Works - Debt	-	(86,552)	-	(346,207)	0%	-	(91,365)	(14,626)	(365,459)	4%
TOTAL OTHER FINANCING SOURCES/(USES)	**371,246**	**(85,117)**	**695,968**	**(340,468)**		**56,053**	**(112,632)**	**432,286**	**(450,526)**	
TOTAL SURPLUS/(DEFICIT)	**370,642**	**(92,274)**	**657,397**	**(369,094)**		**28,209**	**(106,158)**	**363,310**	**(424,633)**	

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

GOLF FUND
STATEMENT OF REVENUES AND EXPENDITURES
MARCH 31, 2023

	2022 MARCH ACTUAL	2022 MARCH BUDGET	2022 JAN-DEC ACTUAL	2022 JAN-DEC BUDGET	2022 % OF BUDGET	2023 MARCH ACTUAL	2023 MARCH BUDGET	2023 JAN-DEC ACTUAL	2023 JAN-DEC BUDGET	2023 % OF BUDGET
REVENUES:										
Memberships	5,023	2,500	5,343	10,000	53%	645	2,000	6,990	8,000	87%
Greens Fees	9,320	111,750	10,512	447,000	2%	13,206	111,750	25,109	447,000	6%
Cart Rentals	2,190	48,750	2,202	195,000	1%	4,427	48,750	8,094	195,000	4%
Merchandise Sales	534	6,250	555	25,000	2%	714	6,250	2,308	25,000	9%
Food and Beverage Sales	1,717	24,250	2,212	97,000	2%	1,870	23,250	3,258	93,000	4%
Rental Income	-	100	-	400	0%	9	75	9	300	3%
Other Revenue	369	6,500	476	26,000	2%	623	5,625	1,161	22,500	5%
TOTAL REVENUES:	19,152	200,100	21,299	800,400	3%	21,493	197,700	46,928	790,800	6%
EXPENDITURES:										
Personal Services	29,858	143,784	88,642	575,137	15%	44,933	148,106	116,014	592,424	20%
Contractual Services	2,969	43,237	12,356	172,949	7%	3,295	43,633	15,013	174,532	9%
Materials and Supplies	13,515	47,183	18,990	188,730	10%	17,708	50,203	29,065	200,812	14%
Other Expenditures	923	16,007	2,431	64,027	4%	2,131	16,007	13,930	64,027	22%
TOTAL EXPENDITURES	47,265	250,211	122,419	1,000,843	12%	68,067	257,949	174,022	1,031,795	17%
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	37,500	-	150,000	0%	-	37,500	-	150,000	0%
Capital	(9,529)	(48,250)	(23,117)	(193,000)	12%	-	(15,692)	-	(62,766)	0%
TOTAL OTHER FINANCING SOURCES/(USES)	(9,529)	(10,750)	(23,117)	(43,000)		-	21,809	-	87,234	
TOTAL SURPLUS/(DEFICIT)	(37,642)	(60,861)	(124,237)	(243,443)		(46,574)	(38,440)	(127,094)	(153,761)	

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

WATER FUND
STATEMENT OF REVENUES AND EXPENDITURES
MARCH 31, 2023

	2022 MARCH ACTUAL	2022 MARCH BUDGET	2022 JAN-DEC ACTUAL	2022 JAN-DEC BUDGET	2022 % OF BUDGET	2023 MARCH ACTUAL	2023 MARCH BUDGET	2023 JAN-DEC ACTUAL	2023 JAN-DEC BUDGET	2023 % OF BUDGET
REVENUES:										
Service Charges and Collections	178,039	563,750	512,173	2,255,000	23%	213,748	642,970	666,484	2,571,881	26%
Intergovernmental	-	155,000	-	620,000	0%	-	13,390	-	53,560	0%
Water Tap-In Fees	-	875	750	3,500	21%	5,500	1,138	37,100	4,550	815%
Well Field Protection Fee	8,563	26,375	26,231	105,500	25%	8,853	26,375	26,240	105,500	25%
Rental Income	1,749	8,500	21,028	34,000	62%	1,815	8,500	5,445	34,000	16%
Other Revenue	2,254	5,375	5,249	21,500	24%	3,357	5,875	7,469	23,500	32%
TOTAL REVENUES:	190,606	759,875	565,430	3,039,500	19%	233,274	698,248	742,738	2,792,991	27%
EXPENDITURES:										
Personal Services	33,917	128,946	107,595	515,785	21%	84,403	228,512	237,175	914,046	26%
Contractual Services	99,426	431,057	319,612	1,724,229	19%	103,833	444,562	346,885	1,778,246	20%
Materials and Supplies	4,064	17,460	5,830	69,841	8%	1,980	21,550	15,396	86,200	18%
Other Expenditures	-	250	-	1,000	0%	-	250	-	1,000	0%
TOTAL EXPENDITURES	137,406	577,714	433,037	2,310,855	19%	190,216	694,873	599,456	2,779,492	22%
OTHER FINANCING SOURCES/(USES)										
Debt Proceeds	-	592,500	-	2,370,000	0%	-	638,390	-	2,553,560	0%
Transfers In	-	162	-	648	0%	-	-	-	-	
Debt Payments	-	(31,066)	(32,780)	(124,262)	26%	-	(141,643)	(28,725)	(566,571)	5%
Capital	(3,425)	(727,342)	(140,737)	(2,909,367)	5%	(161,575)	(737,914)	(745,400)	(2,951,655)	25%
TOTAL OTHER FINANCING SOURCES/(USES)	(3,425)	(165,745)	(173,517)	(662,981)		(161,575)	(241,167)	(774,125)	(964,666)	
TOTAL SURPLUS/(DEFICIT)	49,774	16,416	(41,124)	65,664		(118,517)	(237,792)	(630,843)	(951,167)	

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

SEWER FUND
STATEMENT OF REVENUES AND EXPENDITURES
MARCH 31, 2023

	2022 MARCH ACTUAL	2022 MARCH BUDGET	2022 JAN-DEC ACTUAL	2022 JAN-DEC BUDGET	2022 % OF BUDGET	2023 MARCH ACTUAL	2023 MARCH BUDGET	2022 JAN-DEC ACTUAL	2023 JAN-DEC BUDGET	2023 % OF BUDGET
REVENUES:										
Service Charges and Collections	31,158	96,250	91,086	385,000	24%	50,672	155,584	156,976	622,335	25%
Intergovernmental	-	156,000	-	624,000	0%	789	27,760	1,450	111,040	1%
Sewer Tap-In Fees	650	2,500	1,300	10,000	13%	3,600	1,313	8,800	5,250	168%
Wastewater Treatment Fees	88,562	278,375	257,960	1,113,500	23%	158,457	438,813	465,835	1,755,250	27%
Other Revenue	-	-	-	-		-	-	-	-	
TOTAL REVENUES:	**120,371**	**533,125**	**350,345**	**2,132,500**	**16%**	**213,518**	**623,469**	**633,062**	**2,493,875**	**25%**
EXPENDITURES:										
Personal Services	33,186	125,209	106,212	500,835	21%	84,956	228,491	236,849	913,964	26%
Contractual Services	88,731	401,444	520,833	1,605,774	32%	87,953	458,213	258,888	1,832,850	14%
Materials and Supplies	5,289	11,723	6,771	46,892	14%	1,969	14,150	8,614	56,600	15%
Other Expenditures	-	-	-	-		-	-	-	-	0%
TOTAL EXPENDITURES	**127,205**	**538,375**	**633,817**	**2,153,502**	**29%**	**174,879**	**700,854**	**504,351**	**2,803,414**	**18%**
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	162	-	648		-	-	-	-	
Debt Proceeds	-	586,000	-	2,344,000	0%	-	635,010	-	2,540,040	0%
Debt Payments	-	(14,905)	(2,651)	(59,621)	4%	-	(126,183)	-	(504,730)	0%
Capital	(3,425)	(741,319)	(104,661)	(2,965,275)	4%	(164,593)	(824,914)	(783,110)	(3,299,655)	24%
TOTAL OTHER FINANCING SOURCES/(USES)	**(3,425)**	**(170,224)**	**(107,312)**	**(680,896)**		**(164,593)**	**(316,086)**	**(783,110)**	**(1,264,345)**	
TOTAL SURPLUS/(DEFICIT)	**(10,259)**	**(175,475)**	**(390,784)**	**(701,898)**		**(125,953)**	**(393,471)**	**(654,400)**	**(1,573,884)**	

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

COST RECOVERY
MARCH 31, 2023

Golf Course

	2019	2020	2021	2022	2023
Revenues	26,250	22,097	47,034	21,299	46,928
Expenditure - Operating	128,260	114,119	118,766	114,003	174,022
Expenditure - Building Maint.	-	7,773	-	3,680	6,134
% Cost Recovery	20.47%	18.13%	39.60%	18.10%	26.05%
Expenditure - Capital	-	35,806	15,645	23,117	-
% Cost Recovery	20.47%	14.01%	34.99%	15.13%	26.05%

Recreation Center

	2019	2020	2021	2022	2023
Revenues	312,981	257,065	185,377	255,321	281,541
Expenditure - Operating	311,985	314,214	296,179	337,724	402,371
Expenditure - Building Maint.	-	10,494	-	8,451	10,407
% Cost Recovery	100.32%	79.17%	62.59%	73.75%	68.21%
Expenditure - Capital	128,755	49,219	1,421	19,751	37,002
% Cost Recovery	71.01%	68.75%	62.29%	69.77%	62.60%

Cassel Hills Pool

	2019	2020	2021	2022	2023
Revenues	1,045	(43)	-	-	-
Expenditure - Operating	5,423	3,166	8,902	7,998	1,169
Expenditure - Building Maint.	-	3,393	-	1,243	1,982
% Cost Recovery	19.27%	-0.66%	0.00%	0.00%	0.00%
Expenditure - Capital	23,875	23	668	2,284	-
% Cost Recovery	3.57%	-0.65%	0.00%	0.00%	0.00%

FUND STATEMENT
MARCH 31, 2023

Fund	Description..................	Beg Yr Bal....	Ytd Receipts..	Ytd Expenses..	Unexp bal.....	Encumbrances..	Unenc bal.....
110	GENERAL FUND	20,825,372.54	6,997,110.83	7,582,373.19	20,240,110.18	3,540,044.40	16,700,065.78
221	STREET FUND	1,930,571.74	716,773.76	362,067.72	2,285,277.78	430,590.42	1,854,687.36
222	STATE HIGHWAY FUND	252,739.21	58,575.94	35,087.51	276,227.64	9,282.91	266,944.73
224	PERMISS MOT VEH LIC TX FD	150,453.68	12,061.52	18,895.80	143,619.40	20,000.00	123,619.40
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	65.00	-	3,768.77	-	3,768.77
227	OMVI EDUCATION & ENFORCEMENT F	18,359.98	72.00	-	18,431.98	-	18,431.98
228	OMVI INDIGENT FUND	273,530.73	5,376.99	-	278,907.72	-	278,907.72
229	COMPUTER LEGAL RSCH FUND	122,562.65	23,659.31	25,109.52	121,112.44	6,858.94	114,253.50
230	INDIGENT DRIVERS IAM FUND	180,822.24	1,128.50	755.50	181,195.24	4,521.50	176,673.74
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	91,164.20	274,124.03	279,531.69	155,834.75	123,696.94
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	360,172.45	1,200.00	3,083,181.20	12,285.00	3,070,896.20
250	INFRASTRUCTURE	-	138,305.00	-	138,305.00	-	138,305.00
251	COURT PROJECTS SPECIAL REVENUE	1,787.28	22,959.60	29,967.32	(5,220.44)	108.90	(5,329.34)
255	EMPLOYEE RETIREMENT RESERVE	719,965.13	-	12,465.00	707,500.13	-	707,500.13
260	CRISIS INTERVENTION TRAIN FUND	-	-	-	-	-	-
325	CAPITAL IMPROVEMENT FUND	990,606.36	588,127.00	164,297.90	1,414,435.46	950,051.76	464,383.70
332	POLICE-FIRE-STREET CIP FUND	1,194,337.21	610,598.65	247,288.64	1,557,647.22	1,034,600.17	523,047.05
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	-	-	53,912.30	(53,912.30)	168,937.70	(222,850.00)
355	CAPITAL IMPROVEMENT RESERVE FD	-	-	-	-	-	-
360	FACILITIES IMP/MAINT RESERVE	7,318,207.99	-	1,027,777.20	6,290,430.79	2,964,915.71	3,325,515.08
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	46,928.18	174,021.90	540,053.70	258,860.58	281,193.12
643	CASSEL HILLS GOLF MEM. FUND	564.41	-	-	564.41	-	564.41
651	WATER FUND	4,047,232.26	742,738.19	1,373,706.67	3,416,263.78	1,828,998.75	1,587,265.03
652	SEWER FUND	3,491,687.20	633,061.61	1,287,587.04	2,837,161.77	1,678,370.20	1,158,791.57
872	HOSPITAL CARE TRUST FUND	914,123.13	1,001,414.32	1,036,998.41	878,539.04	890,944.23	(12,405.19)
		48,748,343.88	12,060,803.53	13,709,610.65	47,099,536.76	14,851,517.98	32,248,018.78