

**GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES
APRIL 30, 2023**

	2022 APRIL ACTUAL	2022 APRIL BUDGET	2022 JAN-DEC ACTUAL	2022 JAN-DEC BUDGET	2022 % BUDGET	2023 APRIL ACTUAL	2023 APRIL BUDGET	2023 JAN-DEC ACTUAL	2023 JAN-DEC BUDGET	2023 % BUDGET
REVENUES:										
Income Taxes	2,609,698	5,891,667	7,027,091	17,675,000	40%	3,061,126	6,156,833	8,148,738	18,470,500	44%
Other Taxes	795,440	479,548	806,666	1,438,645	56%	800,632	477,346	805,668	1,432,037	56%
Intergovernmental	18,404	289,808	91,101	869,425	10%	32,099	409,152	335,538	1,227,455	27%
Licenses, Permits, and Fees	11,887	75,000	40,778	225,000	18%	1,129	-	2,579	-	-
Fines and Forfeitures	122,715	455,888	374,953	1,367,500	27%	119,333	418,333	402,545	1,255,000	32%
Charges for Services	374,565	1,248,583	1,343,973	3,745,750	36%	321,005	1,253,625	1,284,294	3,760,875	34%
Other Revenue	32,654	178,897	150,376	536,690	28%	91,080	192,360	444,151	577,080	77%
TOTAL REVENUES:	3,965,362	8,619,337	9,834,938	25,858,010	38%	4,426,403	8,907,649	11,423,513	26,722,947	43%
EXPENDITURES:										
Council/City Manager	207,414	1,177,206	757,275	3,531,619	21%	155,510	1,050,795	1,135,003	3,152,385	36%
Finance/Tax	140,459	560,017	539,480	1,680,051	32%	81,028	455,160	463,199	1,365,480	34%
Court	181,986	666,663	583,969	1,999,988	29%	140,012	679,678	650,438	2,039,034	32%
Police	584,621	2,062,072	1,942,048	6,186,217	31%	379,688	2,123,927	2,079,285	6,371,781	33%
Fire	288,942	1,124,219	928,482	3,372,656	28%	252,427	1,175,435	1,178,329	3,526,306	33%
Recreation	370,461	1,356,865	1,145,170	4,070,596	28%	220,148	1,456,240	1,202,909	4,368,721	28%
DES/Public Works	221,760	964,993	837,058	2,894,978	29%	70,297	905,886	738,821	2,717,657	27%
Non-Departmental	21,963	57,090	54,390	171,270	32%	24,340	58,117	56,542	174,350	32%
TOTAL EXPENDITURES	2,017,607	7,969,125	6,787,871	23,907,375	28%	1,323,450	7,905,238	7,504,525	23,715,714	32%
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	270	-	810	0%	-	-	-	-	-
Advances In	10,000,000	-	10,000,000	-	-	100,000	108,522	100,000	325,567	31%
Transfers Out	(546,616)	(2,080,082)	(1,828,263)	(6,240,246)	29%	(205,399)	(1,960,606)	(1,632,567)	(5,881,819)	28%
Advances Out	-	-	(10,000,000)	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	9,453,384	(2,079,812)	(1,828,263)	(6,239,436)		(105,399)	(1,852,084)	(1,532,567)	(5,556,252)	
TOTAL SURPLUS/(DEFICIT)	11,401,139	(1,429,600)	1,218,804	(4,288,801)		2,997,553	(849,673)	2,386,421	(2,549,019)	

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

POLICE-FIRE-STREET CIP FUND
STATEMENT OF REVENUES AND EXPENDITURES
APRIL 30, 2023

	2022 APRIL ACTUAL	2022 APRIL BUDGET	2022 JAN-DEC ACTUAL	2022 JAN-DEC BUDGET	2022 % OF BUDGET	2023 APRIL ACTUAL	2023 APRIL BUDGET	2023 JAN-DEC ACTUAL	2023 JAN-DEC BUDGET	2023 % OF BUDGET
REVENUES:										
Intergovernmental	-	63,570	-	190,710	0%	36,668	55,167	36,668	165,500	22%
Other Revenue	-	14,574	19,870	43,721	45%	-	42,073	-	126,218	0%
TOTAL REVENUES:	-	78,144	19,870	234,431	8%	36,668	97,239	36,668	291,718	13%
EXPENDITURES:										
Police	26,824	87,686	85,265	263,057	32%	17,722	88,608	86,698	265,825	33%
TOTAL EXPENDITURES	26,824	87,686	85,265	263,057	32%	17,722	88,608	86,698	265,825	33%
OTHER FINANCING SOURCES/(USES)										
Transfers In	546,616	865,067	1,328,263	2,595,201	51%	205,399	770,000	815,998	2,310,000	35%
Advances In	-	-	-	-	-	-	-	-	-	-
Advances Out	-	-	-	-	-	-	-	-	-	-
Police - Capital	(775)	(115,198)	(2,324)	(345,595)	1%	-	(148,281)	(90,860)	(444,842)	20%
Fire - Capital	(73,804)	(94,333)	(78,753)	(283,000)	28%	(33,600)	(98,327)	(42,800)	(294,980)	15%
Public Works - Capital	-	(434,069)	(79,181)	(1,302,207)	6%	(690)	(352,415)	(136,629)	(1,057,245)	13%
Fire - Debt	-	(219,553)	-	(658,660)	0%	-	(199,333)	-	(598,000)	0%
Public Works - Debt	-	(115,402)	-	(346,207)	0%	(120,603)	(121,820)	(135,229)	(365,459)	37%
TOTAL OTHER FINANCING SOURCES/(USES)	472,037	(113,489)	1,168,006	(340,468)		50,506	(150,175)	410,480	(450,526)	
TOTAL SURPLUS/(DEFICIT)	445,213	(123,031)	1,102,610	(369,094)		69,452	(141,544)	360,450	(424,633)	

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

GOLF FUND
STATEMENT OF REVENUES AND EXPENDITURES
APRIL 30, 2023

	2022 APRIL ACTUAL	2022 APRIL BUDGET	2022 JAN-DEC ACTUAL	2022 JAN-DEC BUDGET	2022 % OF BUDGET	2023 APRIL ACTUAL	2023 APRIL BUDGET	2023 JAN-DEC ACTUAL	2023 JAN-DEC BUDGET	2023 % OF BUDGET
REVENUES:										
Memberships	460	3,333	5,803	10,000	58%	1,500	2,667	8,490	8,000	106%
Greens Fees	38,689	149,000	49,201	447,000	11%	58,560	149,000	83,669	447,000	19%
Cart Rentals	15,796	65,000	17,997	195,000	9%	22,409	65,000	30,503	195,000	16%
Merchandise Sales	1,528	8,333	2,084	25,000	8%	2,943	8,333	5,251	25,000	21%
Food and Beverage Sales	6,074	32,333	8,286	97,000	9%	9,732	31,000	12,989	93,000	14%
Rental Income	47	133	47	400	12%	9	100	19	300	6%
Other Revenue	1,600	8,667	2,076	26,000	8%	2,580	7,500	3,741	22,500	17%
TOTAL REVENUES:	64,193	266,800	85,492	800,400	11%	97,734	263,600	144,662	790,800	18%
EXPENDITURES:										
Personal Services	42,585	191,712	131,227	575,137	23%	35,289	197,475	151,303	592,424	26%
Contractual Services	11,458	57,650	23,814	172,949	14%	1,797	58,177	17,434	174,532	10%
Materials and Supplies	6,196	62,910	25,187	188,730	13%	15,015	66,937	46,130	200,812	23%
Other Expenditures	2,087	21,342	4,518	64,027	7%	597	21,342	14,527	64,027	23%
TOTAL EXPENDITURES	62,327	333,614	184,745	1,000,843	18%	52,699	343,932	229,394	1,031,795	22%
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	50,000	-	150,000	0%	-	50,000	-	150,000	0%
Capital	(7,784)	(64,333)	(30,901)	(193,000)	16%	-	(20,922)	-	(62,766)	0%
TOTAL OTHER FINANCING SOURCES/(USES)	(7,784)	(14,333)	(30,901)	(43,000)		-	29,078	-	87,234	
TOTAL SURPLUS/(DEFICIT)	(5,917)	(81,148)	(130,154)	(243,443)		45,035	(51,254)	(84,732)	(153,761)	

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

WATER FUND
STATEMENT OF REVENUES AND EXPENDITURES
APRIL 30, 2023

	2022 APRIL ACTUAL	2022 APRIL BUDGET	2022 JAN-DEC ACTUAL	2022 JAN-DEC BUDGET	2022 % OF BUDGET	2023 APRIL ACTUAL	2023 APRIL BUDGET	2023 JAN-DEC ACTUAL	2023 JAN-DEC BUDGET	2023 % OF BUDGET
REVENUES:										
Service Charges and Collections	160,771	751,667	672,944	2,255,000	30%	205,866	857,294	872,351	2,571,881	34%
Intergovernmental	-	206,667	-	620,000	0%	35,927	17,853	35,927	53,560	67%
Water Tap-In Fees	-	1,167	750	3,500	21%	-	1,517	37,100	4,550	815%
Well Field Protection Fee	8,926	35,167	35,157	105,500	33%	8,597	35,167	34,837	105,500	33%
Rental Income	1,995	11,333	23,023	34,000	68%	1,815	11,333	7,260	34,000	21%
Other Revenue	1,909	7,167	7,158	21,500	33%	2,762	7,833	10,231	23,500	44%
TOTAL REVENUES:	173,602	1,013,167	739,032	3,039,500	24%	254,968	930,997	997,706	2,792,991	36%
EXPENDITURES:										
Personal Services	41,223	171,928	148,817	515,785	29%	53,694	304,682	290,869	914,046	32%
Contractual Services	113,888	574,743	433,500	1,724,229	25%	114,936	592,749	461,821	1,778,246	26%
Materials and Supplies	3,008	23,280	8,838	69,841	13%	510	28,733	17,041	86,200	20%
Other Expenditures	-	333	-	1,000	0%	-	333	-	1,000	0%
TOTAL EXPENDITURES	158,119	770,285	591,156	2,310,855	26%	169,140	926,497	769,731	2,779,492	28%
OTHER FINANCING SOURCES/(USES)										
Debt Proceeds	-	790,000	-	2,370,000	0%	-	851,187	-	2,553,560	0%
Transfers In	-	216	-	648	0%	-	-	-	-	-
Debt Payments	-	(41,421)	(32,780)	(124,262)	26%	-	(188,857)	(28,725)	(566,571)	5%
Capital	(6,885)	(969,789)	(147,623)	(2,909,367)	5%	(5,263)	(983,885)	(750,663)	(2,951,655)	25%
TOTAL OTHER FINANCING SOURCES/(USES)	(6,885)	(220,994)	(180,402)	(662,981)		(5,263)	(321,555)	(779,388)	(964,666)	
TOTAL SURPLUS/(DEFICIT)	8,598	21,888	(32,526)	65,664		80,565	(317,056)	(551,413)	(951,167)	

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

SEWER FUND
STATEMENT OF REVENUES AND EXPENDITURES
APRIL 30, 2023

	2022 APRIL ACTUAL	2022 APRIL BUDGET	2022 JAN-DEC ACTUAL	2022 JAN-DEC BUDGET	2022 % OF BUDGET	2023 APRIL ACTUAL	2023 APRIL BUDGET	2022 JAN-DEC ACTUAL	2023 JAN-DEC BUDGET	2023 % OF BUDGET
REVENUES:										
Service Charges and Collections	30,351	128,333	121,437	385,000	32%	49,201	207,445	206,178	622,335	33%
Intergovernmental	-	208,000	-	624,000	0%	29,503	37,013	30,953	111,040	28%
Sewer Tap-In Fees	-	3,333	1,300	10,000	13%	-	1,750	8,800	5,250	168%
Wastewater Treatment Fees	83,159	371,167	341,118	1,113,500	31%	136,464	585,083	602,299	1,755,250	34%
Other Revenue	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES:	113,509	710,833	463,855	2,132,500	22%	215,169	831,292	848,230	2,493,875	34%
EXPENDITURES:										
Personal Services	40,764	166,945	146,976	500,835	29%	55,350	304,655	292,199	913,964	32%
Contractual Services	86,607	535,258	607,440	1,605,774	38%	89,313	610,950	354,986	1,832,850	19%
Materials and Supplies	567	15,631	7,339	46,892	16%	680	18,867	9,360	56,600	17%
Other Expenditures	-	-	-	-	-	-	-	-	-	0%
TOTAL EXPENDITURES	127,938	717,834	761,755	2,153,502	35%	145,343	934,471	656,545	2,803,414	23%
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	216	-	648	-	-	-	-	-	-
Debt Proceeds	-	781,333	-	2,344,000	0%	-	846,680	-	2,540,040	0%
Debt Payments	-	(19,874)	(2,651)	(59,621)	4%	-	(168,243)	-	(504,730)	0%
Capital	(6,885)	(988,425)	(111,546)	(2,965,275)	4%	(5,817)	(1,099,885)	(788,927)	(3,299,655)	24%
TOTAL OTHER FINANCING SOURCES/(USES)	(6,885)	(226,965)	(114,198)	(680,896)		(5,817)	(421,448)	(788,927)	(1,264,345)	
TOTAL SURPLUS/(DEFICIT)	(21,314)	(233,966)	(412,098)	(701,898)		64,009	(524,628)	(597,242)	(1,573,884)	

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

COST RECOVERY
APRIL 30, 2023

Golf Course	2019	2020	2021	2022	2023
Revenues	104,013	60,944	131,733	85,492	144,662
Expenditure - Operating	227,505	186,910	191,929	175,466	229,394
Expenditure - Building Maint.	-	7,773	-	7,314	3,089
% Cost Recovery	45.72%	31.30%	68.64%	46.77%	62.22%
Expenditure - Capital	60,175	35,806	15,645	30,901	-
% Cost Recovery	36.16%	26.44%	63.46%	40.01%	62.22%
Recreation Center	2019	2020	2021	2022	2023
Revenues	420,576	267,312	272,879	369,156	368,768
Expenditure - Operating	406,537	382,897	429,939	470,207	500,217
Expenditure - Building Maint.	-	10,494	-	6,065	3,717
% Cost Recovery	103.45%	67.95%	63.47%	77.51%	73.18%
Expenditure - Capital	132,880	56,158	3,061	19,751	53,771
% Cost Recovery	77.97%	59.46%	63.02%	74.42%	66.12%
Cassel Hills Pool	2019	2020	2021	2022	2023
Revenues	5,285	(43)	-	6,360	8,491
Expenditure - Operating	8,768	3,650	24,217	26,835	9,666
Expenditure - Building Maint.	-	3,393	-	4,574	3,221
% Cost Recovery	60.28%	-0.61%	0.00%	20.25%	65.89%
Expenditure - Capital	24,625	23	668	2,284	-
% Cost Recovery	15.83%	-0.61%	0.00%	18.88%	65.89%

FUND STATEMENT
APRIL 30, 2023

Fund Description.....	Beg Yr Bal....	Ytd Receipts..	Ytd Expenses..	Unexp bal.....	Encumbrances..	Unenc bal.....
110 GENERAL FUND	20,825,372.54	11,523,513.49	9,137,362.63	23,211,523.40	3,477,830.05	19,733,693.35
221 STREET FUND	1,930,571.74	843,739.97	399,663.98	2,374,647.73	456,637.97	1,918,009.76
222 STATE HIGHWAY FUND	252,739.21	66,996.28	35,173.02	284,562.47	22,718.80	261,843.67
224 PERMISS MOT VEH LIC TX FD	150,453.68	15,818.83	18,895.80	147,376.71	20,000.00	127,376.71
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	90.00	-	3,793.77	-	3,793.77
227 OMVI EDUCATION & ENFORCEMENT F	18,359.98	192.00	-	18,551.98	-	18,551.98
228 OMVI INDIGENT FUND	273,530.73	16,496.19	-	290,026.92	-	290,026.92
229 COMPUTER LEGAL RSCH FUND	122,562.65	33,966.71	34,560.97	121,968.39	5,530.54	116,437.85
230 INDIGENT DRIVERS IAM FUND	180,822.24	2,104.50	755.50	182,171.24	4,521.50	177,649.74
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	155,096.03	294,489.91	323,097.64	154,134.14	168,963.50
243 CHUCK GABBARD MEMORIAL	-	-	-	-	-	-
244 ONEOHIO OPIOID SETTLEMENT	-	10,720.19	-	10,720.19	-	10,720.19
245 JOB CREATION AND REVITALIZATION	2,724,208.75	373,052.05	1,200.00	3,096,060.80	12,285.00	3,083,775.80
250 INFRASTRUCTURE	-	138,305.00	-	138,305.00	-	138,305.00
251 COURT PROJECTS SPECIAL REVENUE	1,787.28	33,581.56	36,155.53	(786.69)	96.80	(883.49)
255 EMPLOYEE RETIREMENT RESERVE	719,965.13	-	12,439.10	707,526.03	-	707,526.03
260 CRISIS INTERVENTION TRAIN FUND	-	-	-	-	-	-
325 CAPITAL IMPROVEMENT FUND	990,606.36	588,127.00	194,718.15	1,384,015.21	931,127.34	452,887.87
332 POLICE-FIRE-STREET CIP FUND	1,194,337.21	852,666.58	492,216.53	1,554,787.26	1,224,216.82	330,570.44
333 TIF CAPITAL PROJECTS FUND	442,731.64	55,006.52	613.81	497,124.35	23,700.00	473,424.35
335 DIXIE PHASE 3 - SIB LOAN FUND	-	-	-	-	-	-
336 STONEQUARRY CROSSINGS TIF FUND	29,368.98	4,545.49	50.72	33,863.75	15,000.00	18,863.75
337 CDBG FUND	100,000.00	100,000.00	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	-	22,160.16	53,912.30	(31,752.14)	168,937.70	(200,689.84)
355 CAPITAL IMPROVEMENT RESERVE FD	-	-	-	-	-	-
360 FACILITIES IMP/MAINT RESERVE	7,318,207.99	-	1,338,786.89	5,979,421.10	2,653,906.02	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	144,662.07	229,394.19	582,415.30	298,398.80	284,016.50
643 CASSEL HILLS GOLF MEM. FUND	564.41	-	-	564.41	-	564.41
651 WATER FUND	4,047,232.26	997,705.89	1,549,338.21	3,495,599.94	1,710,171.74	1,785,428.20
652 SEWER FUND	3,491,687.20	848,230.28	1,445,691.38	2,894,226.10	1,576,693.02	1,317,533.08
872 HOSPITAL CARE TRUST FUND	914,123.13	1,121,366.41	1,139,007.98	896,481.56	788,934.66	107,546.90
	48,748,343.88	17,949,867.84	16,516,401.60	50,181,810.12	14,441,152.96	35,740,657.16