GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES
JULY 31, 2023

	2022 JULY ACTUAL	2022 JAN-JULY BUDGET	2022 JAN-JULY ACTUAL	2022 JAN-DEC BUDGET	2022 % BUDGET	2023 JULY ACTUAL	2023 JAN-JULY BUDGET	2023 JAN-JULY ACTUAL	2023 JAN-DEC BUDGET	2023 % BUDGET
REVENUES:										
Income Taxes	1,393,480	10,310,417	11,337,351	17,675,000	64%	1,639,340	10,774,458	12,948,796	18,470,500	70%
Other Taxes	4,166	839,210	818,949	1,438,645	57%	3,181	835,355	815,803	1,432,037	57%
Intergovernmental	28,962	507,165	271,651	869,425	31%	29,149	716,015	501,264	1,227,455	41%
Licenses, Permits, and Fees	34,284	131,250	175,985	225,000	78%	200	-	3,279	-	
Fines and Forfeitures	100,388	797,708	672,020	1,367,500	49%	110,534	732,083	696,386	1,255,000	55%
Charges for Services	349,332	2,185,021	2,371,426	3,745,750	63%	321,694	2,193,844	2,338,641	3,760,875	62%
Other Revenue	33,490	313,069	223,020	536,690	42%	97,053	336,630	721,620	577,080	125%
TOTAL REVENUES:	**1,944,101**	**15,083,839**	**15,870,402**	**25,858,010**	**61%**	**2,201,150**	**15,588,386**	**18,025,789**	**26,722,947**	**67%**
EXPENDITURES:										
Council/City Manager	163,521	2,060,111	1,330,578	3,531,619	38%	136,874	1,838,891	1,695,690	3,152,385	54%
Finance/Tax	120,259	980,030	1,024,313	1,680,051	61%	114,718	796,530	1,023,861	1,365,480	75%
Court	143,057	1,166,660	1,005,940	1,999,988	50%	135,907	1,189,437	1,064,883	2,039,034	52%
Police	409,122	3,608,627	3,288,864	6,186,217	53%	378,947	3,716,872	3,344,170	6,371,781	52%
Fire	215,741	1,967,383	1,620,742	3,372,656	48%	221,943	2,057,012	1,924,710	3,526,306	55%
Recreation	344,719	2,374,514	2,130,681	4,070,596	52%	303,167	2,548,421	2,191,812	4,368,721	50%
DES/Public Works	201,810	1,688,737	1,567,865	2,894,978	54%	86,532	1,585,300	1,527,942	2,717,657	56%
Non-Departmental	4,433	99,908	72,456	171,270	42%	3,212	101,704	82,411	174,350	47%
TOTAL EXPENDITURES	**1,602,664**	**13,945,969**	**12,041,440**	**23,907,375**	**50%**	**1,381,299**	**13,834,167**	**12,855,478**	**23,715,714**	**54%**
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	473	-	810	0%	-	-	-	-	
Advances In	-	-	10,000,000	-		-	189,914	100,000	325,567	31%
Transfers Out	(188,253)	(3,640,144)	(4,033,606)	(6,240,246)	65%	(199,706)	(3,431,061)	(2,372,257)	(5,881,819)	40%
Advances Out	-	-	(10,000,000)	-		-	-	-	-	
TOTAL OTHER FINANCING SOURCES/(USES)	**(188,253)**	**(3,639,671)**	**(4,033,606)**	**(6,239,436)**		**(199,706)**	**(3,241,147)**	**(2,272,257)**	**(5,556,252)**	
TOTAL SURPLUS/(DEFICIT)	**153,183**	**(2,501,801)**	**(204,644)**	**(4,288,801)**		**620,145**	**(1,486,928)**	**2,898,055**	**(2,549,019)**	

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

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

	2022 JULY ACTUAL	2022 JAN-JULY BUDGET	2022 JAN-JULY ACTUAL	2022 JAN-DEC BUDGET	2022 % OF BUDGET	2023 JULY ACTUAL	2023 JAN-JULY BUDGET	2023 JAN-JULY ACTUAL	2023 JAN-DEC BUDGET	2023 % OF BUDGET
REVENUES:										
Intergovernmental	-	111,248	-	190,710	0%	79,412	96,542	180,350	165,500	109%
Other Revenue	-	25,504	19,870	43,721	45%	-	73,627	705	126,218	1%
TOTAL REVENUES:	-	136,751	19,870	234,431	8%	79,412	170,169	181,055	291,718	62%
EXPENDITURES:										
Police	20,345	153,450	145,306	263,057	55%	18,463	155,065	143,536	265,825	54%
TOTAL EXPENDITURES	20,345	153,450	145,306	263,057	55%	18,463	155,065	143,536	265,825	54%
OTHER FINANCING SOURCES/(USES)										
Transfers In	188,253	1,513,867	1,388,470	2,595,201	54%	199,706	1,347,500	1,555,688	2,310,000	67%
Advances In	-	-	-	-		-	-	-	-	
Advances Out	-	-	-	-		-	-	-	-	
Police - Capital	(3,344)	(201,597)	(83,120)	(345,595)	24%	(51,215)	(259,491)	(330,191)	(444,842)	74%
Fire - Capital	(25,742)	(165,083)	(115,637)	(283,000)	41%	-	(172,072)	(63,570)	(294,980)	22%
Public Works - Capital	(92,559)	(759,621)	(240,825)	(1,302,207)	18%	(151,421)	(616,726)	(623,716)	(1,057,245)	59%
Fire - Debt	-	(384,218)	(11,984)	(658,660)	2%	-	(348,833)	(5,996)	(598,000)	1%
Public Works - Debt	-	(201,954)	(124,208)	(346,207)	36%	-	(213,184)	(137,228)	(365,459)	38%
TOTAL OTHER FINANCING SOURCES/(USES)	66,609	(198,606)	812,696	(340,468)		(2,929)	(262,807)	394,987	(450,526)	
TOTAL SURPLUS/(DEFICIT)	46,264	(215,305)	687,260	(369,094)		58,019	(247,703)	432,506	(424,633)	

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

GOLF FUND
STATEMENT OF REVENUES AND EXPENDITURES
JULY 31 2023

	2022 JULY ACTUAL	2022 JAN-JULY BUDGET	2022 JAN-JULY ACTUAL	2022 JAN-DEC BUDGET	2022 % OF BUDGET	2023 JULY ACTUAL	2023 JAN-JULY BUDGET	2023 JAN-JULY ACTUAL	2023 JAN-DEC BUDGET	2023 % OF BUDGET
REVENUES:										
Memberships	145	5,833	6,108	10,000	61%	-	4,667	9,585	8,000	120%
Greens Fees	80,155	260,750	278,110	447,000	62%	89,588	260,750	346,979	447,000	78%
Cart Rentals	36,305	113,750	122,246	195,000	63%	37,944	113,750	140,259	195,000	72%
Merchandise Sales	2,981	14,583	12,456	25,000	50%	2,806	14,583	16,594	25,000	66%
Food and Beverage Sales	16,620	56,583	58,259	97,000	60%	16,713	54,250	63,897	93,000	69%
Rental Income	37	233	102	400	26%	37	175	121	300	40%
Other Revenue	4,003	15,167	13,817	26,000	53%	4,025	13,125	16,247	22,500	72%
TOTAL REVENUES:	140,246	466,900	491,098	800,400	61%	151,114	461,300	593,683	790,800	75%
EXPENDITURES:										
Personal Services	52,335	335,497	281,166	575,137	49%	48,545	345,581	300,050	592,424	51%
Contractual Services	15,664	100,887	72,453	172,949	42%	16,854	101,810	79,061	174,532	45%
Materials and Supplies	14,661	110,093	97,869	188,730	52%	11,771	117,140	98,244	200,812	49%
Other Expenditures	7,889	37,349	24,778	64,027	39%	8,399	37,349	32,800	64,027	51%
TOTAL EXPENDITURES	90,549	583,825	476,266	1,000,843	48%	85,569	601,880	510,156	1,031,795	49%
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	87,500	-	150,000	0%	-	87,500	-	150,000	0%
Capital	(176)	(112,583)	(45,468)	(193,000)	24%	-	(36,614)	(26,575)	(62,766)	42%
TOTAL OTHER FINANCING SOURCES/(USES)	(176)	(25,083)	(45,468)	(43,000)		-	50,887	(26,575)	87,234	
TOTAL SURPLUS/(DEFICIT)	49,520	(142,008)	(30,636)	(243,443)		65,545	(89,694)	56,952	(153,761)	

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

WATER FUND
STATEMENT OF REVENUES AND EXPENDITURES
JULY 31, 2023

	2022 JULY ACTUAL	2022 JAN-JULY BUDGET	2022 JAN-JULY ACTUAL	2022 JAN-DEC BUDGET	2022 % OF BUDGET	2023 JULY ACTUAL	2023 JAN-JULY BUDGET	2023 JAN-JULY ACTUAL	2023 JAN-DEC BUDGET	2023 % OF BUDGET
REVENUES:										
Service Charges and Collections	172,182	1,315,417	1,169,524	2,255,000	52%	246,824	1,500,264	1,554,060	2,571,881	60%
Intergovernmental	-	361,667	-	620,000	0%	67,473	31,243	103,400	53,560	193%
Water Tap-In Fees	-	2,042	1,750	3,500	50%	-	2,654	37,100	4,550	815%
Well Field Protection Fee	8,793	61,542	61,205	105,500	58%	8,933	61,542	61,248	105,500	58%
Rental Income	1,762	19,833	30,059	34,000	88%	1,815	19,833	12,706	34,000	37%
Other Revenue	2,469	12,542	13,886	21,500	65%	1,463	13,708	15,694	23,500	67%
TOTAL REVENUES:	185,207	1,773,042	1,276,424	3,039,500	42%	326,508	1,629,245	1,784,207	2,792,991	64%
EXPENDITURES:										
Personal Services	32,317	300,875	252,247	515,785	49%	53,558	533,194	467,203	914,046	51%
Contractual Services	133,467	1,005,800	802,037	1,724,229	47%	138,100	1,009,602	856,360	1,730,746	49%
Materials and Supplies	2,583	40,741	20,417	69,841	29%	287	50,283	33,056	86,200	38%
Other Expenditures	-	583	-	1,000	0%	-	583	-	1,000	0%
TOTAL EXPENDITURES	168,367	1,347,999	1,074,701	2,310,855	47%	191,945	1,593,662	1,356,618	2,731,992	50%
OTHER FINANCING SOURCES/(USES)										
Debt Proceeds	-	1,382,500	2,250,000	2,370,000	95%	-	1,489,577	-	2,553,560	0%
Transfers In	-	378	-	648	0%	-	-	-	-	
Debt Payments	-	(72,486)	(65,559)	(124,262)	53%	-	(229,875)	(115,558)	(394,071)	29%
Capital	(367,709)	(1,697,131)	(543,610)	(2,909,367)	19%	(28,729)	(1,850,132)	(1,773,162)	(3,171,655)	56%
TOTAL OTHER FINANCING SOURCES/(USES)	(367,709)	(386,739)	1,640,831	(662,981)		(28,729)	(590,430)	(1,888,720)	(1,012,166)	
TOTAL SURPLUS/(DEFICIT)	(350,869)	38,304	1,842,553	65,664		105,833	(554,847)	(1,461,131)	(951,167)	

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

SEWER FUND
STATEMENT OF REVENUES AND EXPENDITURES
JULY 31, 2023

	2022 JULY ACTUAL	2022 JAN-JULY BUDGET	2022 JAN-JULY ACTUAL	2022 JAN-DEC BUDGET	2022 % OF BUDGET	2023 JULY ACTUAL	2023 JAN-JULY BUDGET	2022 JAN-JULY ACTUAL	2023 JAN-DEC BUDGET	2023 % OF BUDGET
REVENUES:										
Service Charges and Collections	30,056	224,583	207,503	385,000	54%	55,886	363,029	363,284	622,335	58%
Intergovernmental	-	364,000	-	624,000	0%	53,231	64,773	84,184	111,040	76%
Sewer Tap-In Fees	-	5,833	1,300	10,000	13%	-	3,063	8,800	5,250	168%
Wastewater Treatment Fees	84,633	649,542	584,288	1,113,500	52%	163,137	1,023,896	1,080,824	1,755,250	62%
Other Revenue	-	-	-	-		-	-	-	-	
TOTAL REVENUES:	**114,690**	**1,243,958**	**793,091**	**2,132,500**	**37%**	**272,254**	**1,454,760**	**1,537,091**	**2,493,875**	**62%**
EXPENDITURES:										
Personal Services	31,220	292,154	248,448	500,835	50%	53,867	533,146	470,936	913,964	52%
Contractual Services	94,165	936,702	875,517	1,605,774	55%	84,242	1,041,454	628,736	1,785,350	35%
Materials and Supplies	259	27,354	18,828	46,892	40%	254	33,017	14,477	56,600	26%
Other Expenditures	-	-	-	-		-	-	-	-	0%
TOTAL EXPENDITURES	**125,644**	**1,256,209**	**1,142,794**	**2,153,502**	**53%**	**138,363**	**1,607,617**	**1,114,149**	**2,755,914**	**40%**
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	378	-	648		-	-	-	-	
Debt Proceeds	-	1,367,333	2,250,000	2,344,000	96%	-	1,481,690	-	2,540,040	0%
Debt Payments	-	(34,779)	(5,303)	(59,621)	9%	-	(193,801)	(56,115)	(332,230)	17%
Capital	(348,630)	(1,729,744)	(576,321)	(2,965,275)	19%	(24,608)	(2,053,132)	(1,775,797)	(3,519,655)	50%
TOTAL OTHER FINANCING SOURCES/(USES)	**(348,630)**	**(397,190)**	**1,668,376**	**(680,896)**		**(24,608)**	**(765,243)**	**(1,831,912)**	**(1,311,845)**	
TOTAL SURPLUS/(DEFICIT)	**(359,584)**	**(409,441)**	**1,318,672**	**(701,898)**		**109,283**	**(918,099)**	**(1,408,969)**	**(1,573,884)**	

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

COST RECOVERY
YTD JULY 31, 2023

Golf Course	2019	2020	2021	2022	2023
Revenues	341,166	237,347	514,652	491,098	593,683
Expenditure - Operating	384,755	316,083	454,273	466,589	510,156
Expenditure - Building Maint.	7,461	16,579	16,499	12,738	18,489
% Cost Recovery	86.98%	71.35%	109.32%	102.46%	112.30%
Expenditure - Capital	60,175	50,502	16,092	45,468	26,575
% Cost Recovery	75.41%	61.94%	105.71%	93.58%	106.93%

Recreation Center	2019	2020	2021	2022	2023
Revenues	643,801	298,486	509,814	642,123	604,281
Expenditure - Operating	656,693	494,653	743,487	825,807	840,028
Expenditure - Building Maint.	6,094	23,036	13,854	17,749	25,538
% Cost Recovery	97.14%	57.66%	67.32%	76.12%	69.81%
Expenditure - Capital	191,029	65,391	40,433	84,804	89,424
% Cost Recovery	75.40%	51.19%	63.90%	69.17%	63.28%

Cassel Hills Pool	2019	2020	2021	2022	2023
Revenues	59,857	(43)	79,872	93,197	84,897
Expenditure - Operating	38,042	5,470	95,825	84,484	105,759
Expenditure - Building Maint.	28,371	7,857	29,548	7,607	14,658
% Cost Recovery	90.13%	0.00%	63.71%	101.20%	70.50%
Expenditure - Capital	24,625	5,059	16,775	18,384	4,196
% Cost Recovery	65.75%	0.00%	56.19%	84.36%	68.13%

FUNDSTATEMENT
YTD JULY 31, 2023

Fund	Description..................	Beg Yr Bal....	Ytd Receipts..	Ytd Expenses..	Unexp bal.....	Encumbrances..	Unenc bal.....
110	GENERAL FUND	21,092,170.81	18,125,789.42	15,228,486.34	23,989,473.89	3,270,942.04	20,718,531.85
221	STREET FUND	1,934,953.35	1,188,876.35	973,923.54	2,149,906.16	781,220.33	1,368,685.83
222	STATE HIGHWAY FUND	255,645.23	93,151.21	58,662.91	290,133.53	8,556.15	281,577.38
224	PERMISS MOT VEH LIC TX FD	150,453.68	28,010.60	23,181.50	155,282.78	15,714.30	139,568.48
225	LAW ENFORCEMENT FUND	52,096.30	2,173.20	-	54,269.50	9,068.94	45,200.56
226	DRUG LAW ENFORCEMENT FUND	3,703.77	240.00	-	3,943.77	-	3,943.77
227	OMVI EDUCATION & ENFORCEMENT F	18,359.98	247.00	-	18,606.98	-	18,606.98
228	OMVI INDIGENT FUND	273,530.73	24,512.52	-	298,043.25	-	298,043.25
229	COMPUTER LEGAL RSCH FUND	123,512.65	58,759.42	50,342.44	131,929.63	40,079.27	91,850.36
230	INDIGENT DRIVERS IAM FUND	180,822.24	3,459.00	1,756.00	182,525.24	1,657.00	180,868.24
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	-	372,942.59	421,966.99	138,802.75	283,164.24
241	FEMA SPECIAL REVENUE FUND	277,476.00	-	-	277,476.00	277,472.77	3.23
242	STORMWATER SPECIAL REVENUE	463,007.10	270,107.23	478,758.76	254,355.57	39,551.32	214,804.25
243	CHUCK GABBARD MEMORIAL	-	-	-	-	-	-
244	ONEOHIO OPIOID SETTLEMENT	8,359.89	10,720.19	-	19,080.08	-	19,080.08
245	JOB CREATION AND REVITALIZATION	2,724,208.75	446,955.37	13,763.10	3,157,401.02	-	3,157,401.02
250	INFRASTRUCTURE	734,204.00	151,791.00	-	885,995.00	-	885,995.00
251	COURT PROJECTS SPECIAL REVENUE	1,787.28	57,771.41	55,510.74	4,047.95	60.50	3,987.45
255	EMPLOYEE RETIREMENT RESERVE	719,965.13	-	12,439.10	707,526.03	-	707,526.03
260	CRISIS INTERVENTION TRAIN FUND	-	-	7,976.63	(7,976.63)	32,023.37	(40,000.00)
325	CAPITAL IMPROVEMENT FUND	1,015,275.82	598,023.76	674,492.12	938,807.46	692,695.63	246,111.83
332	POLICE-FIRE-STREET CIP FUND	1,202,037.21	1,736,742.78	1,382,942.26	1,555,837.73	1,844,576.52	(288,738.79)
333	TIF CAPITAL PROJECTS FUND	442,731.64	55,006.52	16,928.42	480,809.74	7,385.39	473,424.35
335	DIXIE PHASE 3 - SIB LOAN FUND	-	-	-	-	-	-
336	STONEQUARRY CROSSINGS TIF FUND	29,368.98	4,545.49	1,398.96	32,515.51	13,651.76	18,863.75
337	CDBG FUND	100,000.00	100,000.00	200,000.01	(0.01)	-	(0.01)
338	FIELDSTONE WAY CONST. FUND	-	-	-	-	-	-
339	FIRE EQUIPMENT FUND	259.34	-	-	259.34	-	259.34
340	OPWC FUND	-	69,480.00	187,940.93	(118,460.93)	34,909.07	(153,370.00)
355	CAPITAL IMPROVEMENT RESERVE FD	-	-	-	-	-	-
360	FACILITIES IMP/MAINT RESERVE	7,318,207.99	-	3,509,429.05	3,808,778.94	1,349,163.86	2,459,615.08
436	G.O. DEBT SERVICE FUND	736,439.41	1,414,484.08	1,476,111.68	674,811.81	104,000.00	570,811.81
641	GOLF COURSE OPERATIONS FUND	668,289.86	593,682.57	536,730.85	725,241.58	248,110.18	477,131.40
643	CASSEL HILLS GOLF MEM. FUND	564.41	-	-	564.41	-	564.41
651	WATER FUND	4,270,561.50	1,784,207.47	3,245,749.58	2,809,019.39	1,213,648.53	1,595,370.86
652	SEWER FUND	3,717,218.14	1,537,091.46	2,946,471.87	2,307,837.73	983,296.96	1,324,540.77
872	HOSPITAL CARE TRUST FUND	914,123.13	1,709,755.32	1,882,366.84	741,511.61	555,575.80	185,935.81
		50,248,831.33	30,065,583.37	33,338,306.22	46,976,108.48	11,662,162.44	35,313,946.04