GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES
JUNE 30, 2023

	2022 JUNE ACTUAL	2022 JAN-JUNE BUDGET	2022 JAN-JUNE ACTUAL	2022 JAN-DEC BUDGET	2022 % BUDGET	2023 JUNE ACTUAL	2023 JAN-JUNE BUDGET	2023 JAN-JUNE ACTUAL	2023 JAN-DEC BUDGET	2023 % BUDGET
REVENUES:										
Income Taxes	1,532,401	8,837,500	9,943,871	17,675,000	56%	1,698,485	9,235,250	11,309,456	18,470,500	61%
Other Taxes	4,226	719,323	814,784	1,438,645	57%	4,293	716,019	812,623	1,432,037	57%
Intergovernmental	25,341	434,713	242,689	869,425	28%	24,806	613,728	472,116	1,227,455	38%
Licenses, Permits, and Fees	24,178	112,500	141,702	225,000	63%	50	-	3,079	-	
Fines and Forfeitures	97,994	683,750	571,632	1,367,500	42%	89,709	627,500	585,852	1,255,000	47%
Charges for Services	316,261	1,872,875	2,022,094	3,745,750	54%	337,533	1,880,438	2,016,947	3,760,875	54%
Other Revenue	8,724	268,345	189,529	536,690	35%	60,945	268,540	624,566	577,080	108%
TOTAL REVENUES:	2,009,126	12,929,005	13,926,301	25,858,010	54%	2,215,821	13,361,474	15,824,639	26,722,947	59%
EXPENDITURES:										
Council/City Manager	196,127	1,765,810	1,167,057	3,531,619	33%	201,699	1,576,193	1,550,610	3,152,385	49%
Finance/Tax	106,891	840,026	904,054	1,680,051	54%	181,410	682,740	908,003	1,365,480	66%
Court	135,579	999,994	862,883	1,999,988	43%	135,004	1,019,517	928,976	2,039,034	46%
Police	459,462	3,093,109	2,879,742	6,186,217	47%	415,984	3,185,891	2,942,970	6,371,781	46%
Fire	248,307	1,686,328	1,405,000	3,372,656	42%	202,766	1,763,153	1,692,169	3,526,306	48%
Recreation	317,742	2,035,298	1,785,962	4,070,596	44%	321,669	2,184,361	1,880,105	4,368,721	43%
DES/Public Works	207,975	1,447,489	1,366,055	2,894,978	47%	105,722	1,358,829	1,356,343	2,717,657	50%
Non-Departmental	5,739	85,635	68,114	171,270	40%	8,338	87,175	79,199	174,350	45%
TOTAL EXPENDITURES	1,677,823	11,953,688	10,438,866	23,907,375	44%	1,572,594	11,857,857	11,338,374	23,715,714	48%
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	405	-	810	0%	-	-	-	-	
Advances In	-	-	10,000,000	-		-	162,784	100,000	325,567	31%
Transfers Out	(1,142,528)	(3,120,123)	(3,845,353)	(6,240,246)	62%	(159,078)	(2,940,910)	(2,172,550)	(5,881,819)	37%
Advances Out	-	-	(10,000,000)	-		-	-	-	-	
TOTAL OTHER FINANCING SOURCES/(USES)	(1,142,528)	(3,119,718)	(3,845,353)	(6,239,436)		(159,078)	(2,778,126)	(2,072,550)	(5,556,252)	
TOTAL SURPLUS/(DEFICIT)	(811,226)	(2,144,401)	(357,917)	(4,288,801)		484,148	(1,274,510)	2,413,715	(2,549,019)	

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

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

	2022 JUNE ACTUAL	2022 JAN-JUNE BUDGET	2022 JAN-JUNE ACTUAL	2022 JAN-DEC BUDGET	2022 % OF BUDGET	2023 JUNE ACTUAL	2023 JAN-JUNE BUDGET	2023 JAN-JUNE ACTUAL	2023 JAN-DEC BUDGET	2023 % OF BUDGET
REVENUES:										
Intergovernmental	-	95,355	-	190,710	0%	-	82,750	100,938	165,500	61%
Other Revenue	-	21,861	19,870	43,721	45%	705	63,109	705	126,218	1%
TOTAL REVENUES:	-	117,216	19,870	234,431	8%	705	145,859	101,644	291,718	35%
EXPENDITURES:										
Police	19,716	131,529	124,961	263,057	48%	19,384	132,913	125,073	265,825	47%
TOTAL EXPENDITURES	19,716	131,529	124,961	263,057	48%	19,384	132,913	125,073	265,825	47%
OTHER FINANCING SOURCES/(USES)										
Transfers In	(1,002,608)	1,297,601	1,200,217	2,595,201	46%	159,078	1,155,000	1,355,981	2,310,000	59%
Advances In	-	-	-	-		-	-	-	-	
Advances Out	-	-	-	-		-	-	-	-	
Police - Capital	(30,000)	(172,798)	(79,776)	(345,595)	23%	-	(222,421)	(273,648)	(444,842)	62%
Fire - Capital	(570)	(141,500)	(89,896)	(283,000)	32%	(1,209)	(147,490)	(60,044)	(294,980)	20%
Public Works - Capital	(69,085)	(651,104)	(148,266)	(1,302,207)	11%	(60,086)	(528,623)	(404,549)	(1,057,245)	38%
Fire - Debt	-	(329,330)	(11,984)	(658,660)	2%	-	(299,000)	(5,996)	(598,000)	1%
Public Works - Debt	-	(173,104)	(124,208)	(346,207)	36%	-	(182,730)	(137,228)	(365,459)	38%
TOTAL OTHER FINANCING SOURCES/(USES)	(1,102,262)	(170,234)	746,087	(340,468)		97,784	(225,263)	474,515	(450,526)	
TOTAL SURPLUS/(DEFICIT)	(1,121,978)	(184,547)	640,996	(369,094)		79,106	(212,317)	451,086	(424,633)	

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

GOLF FUND
STATEMENT OF REVENUES AND EXPENDITURES
JUNE 30 2023

	2022 JUNE ACTUAL	2022 JAN-JUNE BUDGET	2022 JAN-JUNE ACTUAL	2022 JAN-DEC BUDGET	2022 % OF BUDGET	2023 JUNE ACTUAL	2023 JAN-JUNE BUDGET	2023 JAN-JUNE ACTUAL	2023 JAN-DEC BUDGET	2023 % OF BUDGET
REVENUES:										
Memberships	-	5,000	5,963	10,000	60%	160	4,000	9,585	8,000	120%
Greens Fees	79,118	223,500	197,955	447,000	44%	90,323	223,500	257,391	447,000	58%
Cart Rentals	36,500	97,500	85,942	195,000	44%	37,535	97,500	102,315	195,000	52%
Merchandise Sales	4,745	12,500	9,475	25,000	38%	5,058	12,500	13,788	25,000	55%
Food and Beverage Sales	18,780	48,500	41,639	97,000	43%	17,682	46,500	47,185	93,000	51%
Rental Income	19	200	65	400	16%	56	150	84	300	28%
Other Revenue	4,393	13,000	9,814	26,000	38%	4,386	11,250	12,222	22,500	54%
TOTAL REVENUES:	143,554	400,200	350,852	800,400	44%	155,200	395,400	442,569	790,800	56%
EXPENDITURES:										
Personal Services	51,593	287,569	228,830	575,137	40%	51,268	296,212	251,505	592,424	42%
Contractual Services	14,676	86,475	56,789	172,949	33%	16,581	87,266	59,868	174,532	34%
Materials and Supplies	26,856	94,365	83,208	188,730	44%	10,664	100,406	80,800	200,812	40%
Other Expenditures	6,033	32,014	16,889	64,027	26%	1,180	32,014	23,671	64,027	37%
TOTAL EXPENDITURES	99,158	500,422	385,717	1,000,843	39%	79,693	515,898	415,845	1,031,795	40%
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	75,000	-	150,000	0%	-	75,000	-	150,000	0%
Capital	(914)	(96,500)	(45,292)	(193,000)	23%	-	(31,383)	(26,575)	(62,766)	42%
TOTAL OTHER FINANCING SOURCES/(USES)	(914)	(21,500)	(45,292)	(43,000)		-	43,617	(26,575)	87,234	
TOTAL SURPLUS/(DEFICIT)	43,482	(121,722)	(80,156)	(243,443)		75,507	(76,881)	149	(153,761)	

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

WATER FUND
STATEMENT OF REVENUES AND EXPENDITURES
JUNE 30, 2023

	2022 JUNE ACTUAL	2022 JAN-JUNE BUDGET	2022 JAN-JUNE ACTUAL	2022 JAN-DEC BUDGET	2022 % OF BUDGET	2023 JUNE ACTUAL	2023 JAN-JUNE BUDGET	2023 JAN-JUNE ACTUAL	2023 JAN-DEC BUDGET	2023 % OF BUDGET
REVENUES:										
Service Charges and Collections	160,839	1,127,500	997,342	2,255,000	44%	232,505	1,285,941	1,307,389	2,571,881	51%
Intergovernmental	-	310,000	-	620,000	0%	-	26,780	35,927	53,560	67%
Water Tap-In Fees	1,000	1,750	1,750	3,500	50%	-	2,275	37,100	4,550	815%
Well Field Protection Fee	8,449	52,750	52,411	105,500	50%	8,729	52,750	52,315	105,500	50%
Rental Income	1,762	17,000	28,297	34,000	83%	-	17,000	10,891	34,000	32%
Other Revenue	2,434	10,750	11,417	21,500	53%	1,619	11,750	14,230	23,500	61%
TOTAL REVENUES:	**174,484**	**1,519,750**	**1,091,217**	**3,039,500**	**36%**	**242,853**	**1,396,496**	**1,457,853**	**2,792,991**	**52%**
EXPENDITURES:										
Personal Services	31,042	257,893	219,930	515,785	43%	59,676	457,023	413,644	914,046	45%
Contractual Services	122,289	862,114	668,570	1,724,229	39%	132,142	865,373	717,019	1,730,746	41%
Materials and Supplies	5,648	34,921	17,834	69,841	26%	2,360	43,100	26,874	86,200	31%
Other Expenditures	-	500	-	1,000	0%	-	500	-	1,000	0%
TOTAL EXPENDITURES	**158,979**	**1,155,428**	**906,334**	**2,310,855**	**39%**	**194,177**	**1,365,996**	**1,157,537**	**2,731,992**	**42%**
OTHER FINANCING SOURCES/(USES)										
Debt Proceeds	2,250,000	1,185,000	2,250,000	2,370,000	95%	-	1,276,780	-	2,553,560	0%
Transfers In	-	324	-	648	0%	-	-	-	-	
Debt Payments	(32,780)	(62,131)	(65,559)	(124,262)	53%	(34,708)	(197,036)	(115,558)	(394,071)	29%
Capital	(3,823)	(1,454,683)	(175,901)	(2,909,367)	6%	(24,564)	(1,585,828)	(1,534,448)	(3,171,655)	48%
TOTAL OTHER FINANCING SOURCES/(USES)	**2,213,398**	**(331,491)**	**2,008,540**	**(662,981)**		**(59,272)**	**(506,083)**	**(1,650,006)**	**(1,012,166)**	
TOTAL SURPLUS/(DEFICIT)	**2,228,903**	**32,832**	**2,193,422**	**65,664**		**(10,596)**	**(475,584)**	**(1,349,691)**	**(951,167)**	

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

SEWER FUND
STATEMENT OF REVENUES AND EXPENDITURES
JUNE 30, 2023

	2022 JUNE ACTUAL	2022 JAN-JUNE BUDGET	2022 JAN-JUNE ACTUAL	2022 JAN-DEC BUDGET	2022 % OF BUDGET	2023 JUNE ACTUAL	2023 JAN-JUNE BUDGET	2022 JAN-JUNE ACTUAL	2023 JAN-DEC BUDGET	2023 % OF BUDGET
REVENUES:										
Service Charges and Collections	27,480	192,500	177,447	385,000	46%	52,567	311,168	307,398	622,335	49%
Intergovernmental	-	312,000	-	624,000	0%	-	55,520	30,953	111,040	28%
Sewer Tap-In Fees	-	5,000	1,300	10,000	13%	-	2,625	8,800	5,250	168%
Wastewater Treatment Fees	77,512	556,750	499,654	1,113,500	45%	166,492	877,625	917,687	1,755,250	52%
Other Revenue	-	-	-	-		-	-	-	-	
TOTAL REVENUES:	**104,992**	**1,066,250**	**678,401**	**2,132,500**	**32%**	**219,059**	**1,246,938**	**1,264,838**	**2,493,875**	**51%**
EXPENDITURES:										
Personal Services	30,733	250,418	217,228	500,835	43%	59,960	456,982	417,069	913,964	46%
Contractual Services	83,105	802,887	781,353	1,605,774	49%	84,360	892,675	543,252	1,785,350	30%
Materials and Supplies	9,949	23,446	18,570	46,892	40%	2,166	28,300	14,224	56,600	25%
Other Expenditures	-	-	-	-		-	-	-	-	0%
TOTAL EXPENDITURES	**123,787**	**1,076,751**	**1,017,151**	**2,153,502**	**47%**	**146,486**	**1,377,957**	**974,545**	**2,755,914**	**35%**
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	324	-	648		-	-	-	-	
Debt Proceeds	2,250,000	1,172,000	2,250,000	2,344,000	96%	-	1,270,020	-	2,540,040	0%
Debt Payments	(2,651)	(29,811)	(5,303)	(59,621)	9%	(3,990)	(166,115)	(56,115)	(332,230)	17%
Capital	(83,753)	(1,482,638)	(227,691)	(2,965,275)	8%	(30,188)	(1,759,828)	(1,553,527)	(3,519,655)	44%
TOTAL OTHER FINANCING SOURCES/(USES)	**2,163,596**	**(340,448)**	**2,017,006**	**(680,896)**		**(34,178)**	**(655,923)**	**(1,609,642)**	**(1,311,845)**	
TOTAL SURPLUS/(DEFICIT)	**2,144,801**	**(350,949)**	**1,678,256**	**(701,898)**		**38,395**	**(786,942)**	**(1,319,349)**	**(1,573,884)**	

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

COST RECOVERY
YTD JUNE 30, 2023

Golf Course	**2019**	**2020**	**2021**	**2022**	**2023**
Revenues	341,166	237,347	378,179	350,852	442,569
Expenditure - Operating	384,755	316,083	359,564	376,407	415,845
Expenditure - Building Maint.	7,461	16,579	-	7,314	8,771
% Cost Recovery	86.98%	71.35%	105.18%	91.43%	104.23%
Expenditure - Capital	60,175	50,502	15,868	44,377	26,575
% Cost Recovery	75.41%	61.94%	100.73%	81.96%	98.09%

Recreation Center	**2019**	**2020**	**2021**	**2022**	**2023**
Revenues	643,801	298,486	426,511	545,666	516,182
Expenditure - Operating	656,693	494,653	613,190	671,769	742,847
Expenditure - Building Maint.	6,094	23,036	-	6,065	12,009
% Cost Recovery	97.14%	57.66%	69.56%	80.50%	68.38%
Expenditure - Capital	191,029	65,391	23,773	28,003	89,424
% Cost Recovery	75.40%	51.19%	66.96%	77.31%	61.14%

Cassel Hills Pool	**2019**	**2020**	**2021**	**2022**	**2023**
Revenues	59,857	(43)	59,129	69,632	62,460
Expenditure - Operating	38,042	5,470	68,660	54,489	69,804
Expenditure - Building Maint.	28,371	7,857	-	4,574	10,622
% Cost Recovery	90.13%	0.00%	86.12%	117.89%	77.66%
Expenditure - Capital	24,625	5,059	13,479	11,274	4,196
% Cost Recovery	65.75%	0.00%	71.99%	99.00%	73.81%

FUND STATEMENT
YTD JUNE 30, 2023

Fund	Description..................	Beg Yr Bal....	Ytd Receipts..	Ytd Expenses..	Unexp bal.....	Encumbrances..	Unenc bal.....
110	GENERAL FUND	21,092,170.81	15,924,639.27	13,511,540.48	23,505,269.60	3,498,574.14	20,006,695.46
221	STREET FUND	1,934,953.35	1,077,306.38	739,822.92	2,272,436.81	959,423.86	1,313,012.95
222	STATE HIGHWAY FUND	255,645.23	83,878.49	56,305.03	283,218.69	10,137.49	273,081.20
224	PERMISS MOT VEH LIC TX FD	150,453.68	23,436.58	23,181.50	150,708.76	15,714.30	134,994.46
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	140.00	-	3,843.77	-	3,843.77
227	OMVI EDUCATION & ENFORCEMENT F	18,359.98	232.00	-	18,591.98	-	18,591.98
228	OMVI INDIGENT FUND	273,530.73	20,622.68	-	294,153.41	-	294,153.41
229	COMPUTER LEGAL RSCH FUND	123,512.65	49,836.42	46,699.82	126,649.25	28,839.10	97,810.15
230	INDIGENT DRIVERS IAM FUND	180,822.24	3,051.50	1,457.00	182,416.74	3,820.00	178,596.74
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	-	328,174.59	466,734.99	183,570.75	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	213,943.42	424,967.96	251,982.56	73,775.82	178,206.74
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	416,555.64	9,478.10	3,131,286.29	4,285.00	3,127,001.29
250	INFRASTRUCTURE	734,204.00	151,791.00	-	885,995.00	-	885,995.00
251	COURT PROJECTS SPECIAL REVENUE	1,787.28	48,998.41	49,316.23	1,469.46	72.60	1,396.86
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	606,715.87	1,006,583.71	666,993.93	339,589.78
332	POLICE-FIRE-STREET CIP FUND	1,202,037.21	1,457,624.76	1,065,701.39	1,593,960.58	1,933,879.40	(339,918.82)
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	-	22,160.16	146,999.53	(124,839.37)	75,850.47	(200,689.84)
355	CAPITAL IMPROVEMENT RESERVE FD	-	-	-	-	-	-
360	FACILITIES IMP/MAINT RESERVE	7,318,207.99	-	1,913,206.50	5,405,001.49	2,945,386.41	2,459,615.08
436	G.O. DEBT SERVICE FUND	736,439.41	207.00	-	736,646.41	165,000.00	571,646.41
641	GOLF COURSE OPERATIONS FUND	668,289.86	442,568.85	442,420.14	668,438.57	281,499.99	386,938.58
643	CASSEL HILLS GOLF MEM. FUND	564.41	-	-	564.41	-	564.41
651	WATER FUND	4,270,561.50	1,457,852.59	2,807,887.19	2,920,526.90	1,293,853.23	1,626,673.67
652	SEWER FUND	3,717,218.14	1,264,837.77	2,584,530.30	2,397,525.61	1,292,533.60	1,104,992.01
872	HOSPITAL CARE TRUST FUND	914,123.13	1,588,639.23	1,708,321.15	794,441.21	529,621.49	264,819.72
		50,248,831.33	25,018,135.75	26,705,468.82	48,561,498.26	14,302,433.81	34,259,064.45