GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES
MAY 31, 2023

	2022 MAY ACTUAL	2022 MAY BUDGET	2022 JAN-DEC ACTUAL	2022 JAN-DEC BUDGET	2022 % BUDGET	2023 MAY ACTUAL	2023 MAY BUDGET	2023 JAN-DEC ACTUAL	2023 JAN-DEC BUDGET	2023 % BUDGET
REVENUES:										
Income Taxes	1,384,378	7,364,583	8,411,470	17,675,000	48%	1,462,233	7,696,042	9,610,971	18,470,500	52%
Other Taxes	3,891	599,435	810,558	1,438,645	56%	2,662	596,682	808,330	1,432,037	56%
Intergovernmental	126,246	362,261	217,348	869,425	25%	111,772	511,440	447,309	1,227,455	36%
Licenses, Permits, and Fees	76,747	93,750	117,524	225,000	52%	450	-	3,029	-	
Fines and Forfeitures	98,685	569,792	473,638	1,367,500	35%	93,599	522,917	496,143	1,255,000	40%
Charges for Services	361,860	1,560,729	1,705,833	3,745,750	46%	395,120	1,567,031	1,679,414	3,760,875	45%
Other Revenue	30,429	223,621	180,805	536,690	34%	119,470	240,450	563,622	577,080	98%
TOTAL REVENUES:	**2,082,237**	**10,774,171**	**11,917,176**	**25,858,010**	**46%**	**2,185,305**	**11,134,561**	**13,608,819**	**26,722,947**	**51%**
EXPENDITURES:										
Council/City Manager	213,655	1,471,508	970,930	3,531,619	27%	148,515	1,313,494	1,344,628	3,152,385	43%
Finance/Tax	257,684	700,021	797,164	1,680,051	47%	244,647	568,950	720,685	1,365,480	53%
Court	143,334	833,328	727,303	1,999,988	36%	130,396	849,598	792,802	2,039,034	39%
Police	478,232	2,577,590	2,420,280	6,186,217	39%	403,239	2,654,909	2,520,041	6,371,781	40%
Fire	228,211	1,405,273	1,156,693	3,372,656	34%	258,835	1,469,294	1,483,675	3,526,306	42%
Recreation	323,049	1,696,082	1,468,219	4,070,596	36%	287,307	1,820,300	1,551,999	4,368,721	36%
DES/Public Works	321,022	1,206,241	1,158,079	2,894,978	40%	94,109	1,132,357	1,156,507	2,717,657	43%
Non-Departmental	7,985	71,363	62,375	171,270	36%	12,510	72,646	70,861	174,350	41%
TOTAL EXPENDITURES	**1,973,171**	**9,961,406**	**8,761,043**	**23,907,375**	**37%**	**1,579,557**	**9,881,548**	**9,641,197**	**23,715,714**	**41%**
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	338	-	810	0%	-	-	-	-	
Advances In	-	-	10,000,000	-		-	135,653	100,000	325,567	31%
Transfers Out	(874,562)	(2,600,103)	(2,702,824)	(6,240,246)	43%	(380,905)	(2,450,758)	(2,013,472)	(5,881,819)	34%
Advances Out	-	-	(10,000,000)	-			-	-	-	
TOTAL OTHER FINANCING SOURCES/(USES)	**(874,562)**	**(2,599,765)**	**(2,702,824)**	**(6,239,436)**		**(380,905)**	**(2,315,105)**	**(1,913,472)**	**(5,556,252)**	
TOTAL SURPLUS/(DEFICIT)	**(765,496)**	**(1,787,000)**	**453,308**	**(4,288,801)**		**224,843**	**(1,062,091)**	**2,054,150**	**(2,549,019)**	

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

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

	2022 MAY ACTUAL	2022 MAY BUDGET	2022 JAN-DEC ACTUAL	2022 JAN-DEC BUDGET	2022 % OF BUDGET	2023 MAY ACTUAL	2023 MAY BUDGET	2023 JAN-DEC ACTUAL	2023 JAN-DEC BUDGET	2023 % OF BUDGET
REVENUES:										
Intergovernmental	-	79,463	-	190,710	0%	52,058	68,958	88,727	165,500	54%
Other Revenue	-	18,217	19,870	43,721	45%	-	52,591	-	126,218	0%
TOTAL REVENUES:	-	97,680	19,870	234,431	8%	52,058	121,549	88,727	291,718	30%
EXPENDITURES:										
Police	19,979	109,607	105,245	263,057	40%	18,991	110,760	105,689	265,825	40%
TOTAL EXPENDITURES	19,979	109,607	105,245	263,057	40%	18,991	110,760	105,689	265,825	40%
OTHER FINANCING SOURCES/(USES)										
Transfers In	874,562	1,081,334	2,202,824	2,595,201	85%	380,905	962,500	1,196,903	2,310,000	52%
Advances In	-	-	-	-		-	-	-	-	
Advances Out	-	-	-	-		-	-	-	-	
Police - Capital	(47,453)	(143,998)	(49,776)	(345,595)	14%	(148,986)	(185,351)	(264,935)	(444,842)	60%
Fire - Capital	(10,573)	(117,917)	(89,326)	(283,000)	32%	(11,708)	(122,908)	(58,226)	(294,980)	20%
Public Works - Capital	-	(542,586)	(79,181)	(1,302,207)	6%	-	(440,519)	(207,012)	(1,057,245)	20%
Fire - Debt	(11,984)	(274,442)	(11,984)	(658,660)	2%	(5,996)	(249,167)	(5,996)	(598,000)	1%
Public Works - Debt	(124,208)	(144,253)	(124,208)	(346,207)	36%	(1,999)	(152,275)	(137,228)	(365,459)	38%
TOTAL OTHER FINANCING SOURCES/(USES)	680,344	(141,862)	1,848,349	(340,468)		212,216	(187,719)	523,505	(450,526)	
TOTAL SURPLUS/(DEFICIT)	660,364	(153,789)	1,762,974	(369,094)		245,284	(176,930)	506,543	(424,633)	

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

GOLF FUND
STATEMENT OF REVENUES AND EXPENDITURES
MAY 31, 2023

	2022 MAY ACTUAL	2022 MAY BUDGET	2022 JAN-DEC ACTUAL	2022 JAN-DEC BUDGET	2022 % OF BUDGET	2023 MAY ACTUAL	2023 MAY BUDGET	2023 JAN-DEC ACTUAL	2023 JAN-DEC BUDGET	2023 % OF BUDGET
REVENUES:										
Memberships	160	4,167	5,963	10,000	60%	935	3,333	9,425	8,000	118%
Greens Fees	69,637	186,250	118,837	447,000	27%	83,399	186,250	167,068	447,000	37%
Cart Rentals	31,445	81,250	49,442	195,000	25%	34,276	81,250	64,779	195,000	33%
Merchandise Sales	2,646	10,417	4,730	25,000	19%	3,479	10,417	8,730	25,000	35%
Food and Beverage Sales	14,573	40,417	22,859	97,000	24%	16,514	38,750	29,503	93,000	32%
Rental Income	-	167	47	400	12%	9	125	28	300	9%
Other Revenue	3,345	10,833	5,421	26,000	21%	4,094	9,375	7,835	22,500	35%
TOTAL REVENUES:	121,806	333,500	207,298	800,400	26%	142,707	329,500	287,369	790,800	36%
EXPENDITURES:										
Personal Services	46,011	239,640	177,237	575,137	31%	48,934	246,843	200,237	592,424	34%
Contractual Services	18,299	72,062	42,113	172,949	24%	15,498	72,722	42,497	174,532	24%
Materials and Supplies	31,166	78,638	56,352	188,730	30%	10,578	83,672	61,352	200,812	31%
Other Expenditures	6,338	26,678	10,856	64,027	17%	3,818	26,678	21,108	64,027	33%
TOTAL EXPENDITURES	101,813	417,018	286,559	1,000,843	29%	78,827	429,915	325,195	1,031,795	32%
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	62,500	-	150,000	0%	-	62,500	-	150,000	0%
Capital	(13,476)	(80,417)	(44,377)	(193,000)	23%	-	(26,153)	-	(62,766)	0%
TOTAL OTHER FINANCING SOURCES/(USES)	(13,476)	(17,917)	(44,377)	(43,000)		-	36,348	-	87,234	
TOTAL SURPLUS/(DEFICIT)	6,516	(101,435)	(123,638)	(243,443)		63,880	(64,067)	(37,826)	(153,761)	

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

WATER FUND
STATEMENT OF REVENUES AND EXPENDITURES
MAY 31, 2023

	2022 MAY ACTUAL	2022 MAY BUDGET	2022 JAN-DEC ACTUAL	2022 JAN-DEC BUDGET	2022 % OF BUDGET	2023 MAY ACTUAL	2023 MAY BUDGET	2023 JAN-DEC ACTUAL	2023 JAN-DEC BUDGET	2023 % OF BUDGET
REVENUES:										
Service Charges and Collections	163,558	939,583	836,502	2,255,000	37%	202,534	1,071,617	1,074,884	2,571,881	42%
Intergovernmental	-	258,333	-	620,000	0%	-	22,317	35,927	53,560	67%
Water Tap-In Fees	-	1,458	750	3,500	21%	-	1,896	37,100	4,550	815%
Well Field Protection Fee	8,806	43,958	43,962	105,500	42%	8,749	43,958	43,586	105,500	41%
Rental Income	3,511	14,167	26,535	34,000	78%	3,630	14,167	10,891	34,000	32%
Other Revenue	1,825	8,958	8,983	21,500	42%	2,381	9,792	12,612	23,500	54%
TOTAL REVENUES:	**177,700**	**1,266,458**	**916,732**	**3,039,500**	**30%**	**217,294**	**1,163,746**	**1,215,000**	**2,792,991**	**44%**
EXPENDITURES:										
Personal Services	40,071	214,910	188,888	515,785	37%	63,100	380,853	353,969	914,046	39%
Contractual Services	112,780	718,429	546,281	1,724,229	32%	114,278	721,144	583,468	1,730,746	34%
Materials and Supplies	3,348	29,100	12,186	69,841	17%	1,836	35,917	22,578	86,200	26%
Other Expenditures	-	417	-	1,000	0%	-	417	-	1,000	0%
TOTAL EXPENDITURES	**156,199**	**962,856**	**747,355**	**2,310,855**	**32%**	**179,214**	**1,138.330**	**960,015**	**2,731,992**	**35%**
OTHER FINANCING SOURCES/(USES)										
Debt Proceeds	-	987,500	-	2,370,000	0%	-	1,063,983	-	2,553,560	0%
Transfers In	-	270	-	648	0%	-	-	-	-	
Debt Payments	-	(51,776)	(32,780)	(124,262)	26%	(52,125)	(164,196)	(80,850)	(394,071)	21%
Capital	(24,456)	(1,212,236)	(172,078)	(2,909,367)	6%	(24,678)	(1,321,523)	(1,322,133)	(3,171,655)	42%
TOTAL OTHER FINANCING SOURCES/(USES)	**(24,456)**	**(276,242)**	**(204,858)**	**(662,981)**		**(76,803)**	**(421,736)**	**(1,402,983)**	**(1,012,166)**	
TOTAL SURPLUS/(DEFICIT)	**(2,954)**	**27,360**	**(35,480)**	**65,664**		**(38,723)**	**(396,320)**	**(1,147,998)**	**(951,167)**	

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

SEWER FUND
STATEMENT OF REVENUES AND EXPENDITURES
MAY 31, 2023

	2022 MAY ACTUAL	2022 MAY BUDGET	2022 JAN-DEC ACTUAL	2022 JAN-DEC BUDGET	2022 % OF BUDGET	2023 MAY ACTUAL	2023 MAY BUDGET	2022 JAN-DEC ACTUAL	2023 JAN-DEC BUDGET	2023 % OF BUDGET
REVENUES:										
Service Charges and Collections	28,530	160,417	149,967	385,000	39%	48,653	259,306	254,831	622,335	41%
Intergovernmental	-	260,000	-	624,000	0%	-	46,267	30,953	111,040	28%
Sewer Tap-In Fees	-	4,167	1,300	10,000	13%	-	2,188	8,800	5,250	168%
Wastewater Treatment Fees	81,024	463,958	422,142	1,113,500	38%	148,895	731,354	751,194	1,755,250	43%
Other Revenue	-	-	-	-		-	-	-	-	
TOTAL REVENUES:	**109,554**	**888,542**	**573,409**	**2,132,500**	**27%**	**197,548**	**1,039,115**	**1,045,779**	**2,493,875**	**42%**
EXPENDITURES:										
Personal Services	39,519	208,681	186,495	500,835	37%	64,911	380,818	357,110	913,964	39%
Contractual Services	90,807	669,073	698,247	1,605,774	43%	87,571	743,896	452,234	1,785,350	25%
Materials and Supplies	1,283	19,538	8,621	46,892	18%	147	23,583	11,794	56,600	21%
Other Expenditures	-	-	-	-		-	-	-	-	0%
TOTAL EXPENDITURES	**131,608**	**897,292**	**893,363**	**2,153,502**	**41%**	**152,629**	**1,148,298**	**821,137**	**2,755,914**	**30%**
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	270	-	648		-	-	-	-	
Debt Proceeds	-	976,667	-	2,344,000	0%	-	1,058,350	-	2,540,040	0%
Debt Payments	-	(24,842)	(2,651)	(59,621)	4%	(52,125)	(138,429)	(52,125)	(332,230)	16%
Capital	(32,392)	(1,235,531)	(143,939)	(2,965,275)	5%	(29,194)	(1,466,523)	(1,352,671)	(3,519,655)	38%
TOTAL OTHER FINANCING SOURCES/(USES)	**(32,392)**	**(283,707)**	**(146,590)**	**(680,896)**		**(81,319)**	**(546,602)**	**(1,404,796)**	**(1,311,845)**	
TOTAL SURPLUS/(DEFICIT)	**(54,447)**	**(292,458)**	**(466,544)**	**(701,898)**		**(36,400)**	**(655,785)**	**(1,180,155)**	**(1,573,884)**	

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

COST RECOVERY
MAY 31, 2023

Golf Course

	2019	2020	2021	2022	2023
Revenues	209,756	118,900	256,224	85,492	287,369
Expenditure - Operating	310,943	239,635	289,301	175,466	325,195
Expenditure - Building Maint.	-	7,773	-	7,314	6,178
% Cost Recovery	67.46%	48.06%	88.57%	46.77%	86.72%
Expenditure - Capital	60,175	36,030	15,868	30,901	-
% Cost Recovery	56.52%	41.95%	83.96%	40.01%	86.72%

Recreation Center

	2019	2020	2021	2022	2023
Revenues	535,719	274,422	343,395	369,156	429,900
Expenditure - Operating	541,478	433,082	522,949	470,207	621,179
Expenditure - Building Maint.	-	10,494	-	6,065	8,535
% Cost Recovery	98.94%	61.87%	65.67%	77.51%	68.27%
Expenditure - Capital	136,142	64,961	23,773	19,751	79,202
% Cost Recovery	79.06%	53.96%	62.81%	74.42%	60.64%

Cassel Hills Pool

	2019	2020	2021	2022	2023
Revenues	30,891	(43)	24,444	6,360	36,426
Expenditure - Operating	14,022	4,760	45,605	26,835	33,633
Expenditure - Building Maint.	-	3,393	-	4,574	7,329
% Cost Recovery	220.30%	-0.53%	0.00%	20.25%	88.93%
Expenditure - Capital	24,625	5,047	7,960	2,284	1,887
% Cost Recovery	79.93%	-0.33%	0.00%	18.88%	85.01%

FUND STATEMENT
MAY 31, 2023

Fund	Description..................	Beg Yr Bal....	Ytd Receipts..	Ytd Expenses..	Unexp bal.....	Encumbrances..	Unenc bal.....
110	GENERAL FUND	21,092,170.81	13,708,818.58	11,655,037.54	23,145,951.85	3,140,340.09	20,005,611.76
221	STREET FUND	1,934,953.35	944,673.09	548,986.82	2,330,639.62	709,127.69	1,621,511.93
222	STATE HIGHWAY FUND	255,645.23	75,383.53	54,661.33	276,367.43	11,781.19	264,586.24
224	PERMISS MOT VEH LIC TX FD	150,453.68	19,620.79	21,576.70	148,497.77	17,319.10	131,178.67
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	232.00	-	18,591.98	-	18,591.98
228	OMVI INDIGENT FUND	273,530.73	17,577.80	-	291,108.53	-	291,108.53
229	COMPUTER LEGAL RSCH FUND	123,512.65	41,744.87	42,316.17	122,941.35	28,902.73	94,038.62
230	INDIGENT DRIVERS IAM FUND	180,822.24	2,554.50	1,100.50	182,276.24	4,176.50	178,099.74
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	-	190,674.59	604,234.99	321,070.75	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	196,548.72	357,189.13	302,366.69	119,158.68	183,208.01
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	389,435.24	9,200.00	3,104,443.99	4,285.00	3,100,158.99
250	INFRASTRUCTURE	734,204.00	140,865.00	-	875,069.00	-	875,069.00
251	COURT PROJECTS SPECIAL REVENUE	1,787.28	41,102.41	42,809.05	80.64	84.70	(4.06)
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	1,015,275.82	588,127.00	471,690.68	1,131,712.14	734,488.27	397,223.87
332	POLICE-FIRE-STREET CIP FUND	1,202,037.21	1,285,629.64	779,086.65	1,708,580.20	1,723,491.88	(14,911.68)
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	91,794.54	(69,634.38)	131,055.46	(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	287,368.92	325,194.66	630,464.12	288,098.51	342,365.61
643	CASSEL HILLS GOLF MEM. FUND	564.41	-	-	564.41	-	564.41
651	WATER FUND	4,270,561.50	1,214,999.56	2,363,278.33	3,122,282.73	1,670,609.53	1,451,673.20
652	SEWER FUND	3,717,218.14	1,045,778.67	2,226,213.99	2,536,782.82	1,586,189.55	950,593.27
872	HOSPITAL CARE TRUST FUND	914,123.13	1,360,951.92	1,416,995.75	858,079.30	817,946.89	40,132.41
		50,248,831.33	21,555,659.24	22,741,779.42	49,062,711.15	14,726,091.79	34,336,619.36