GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES
AUGUST 31, 2022

	2021 AUGUST ACTUAL	2021 AUGUST BUDGET	2021 JAN-DEC ACTUAL	2021 JAN-DEC BUDGET	2021 % BUDGET
REVENUES:					
Income Taxes	1,482,038	11,330,000	12,381,968	16,995,000	73%
Other Taxes	4,148	957,091	806,186	1,435,637	56%
Intergovernmental	119,850	454,923	368,362	682,385	54%
Licenses, Permits, and Fees	17,378	135,667	157,635	203,500	77%
Fines and Forfeitures	107,481	846,667	867,514	1,270,000	68%
Charges for Services	354,397	2,489,133	2,514,322	3,733,700	67%
Other Revenue	13,467	316,293	207,833	474,440	44%
TOTAL REVENUES:	**2,098,759**	**16,529,775**	**17,303,819**	**24,794,662**	**70%**
EXPENDITURES:					
Council/City Manager	168,721	2,211,399	1,727,035	3,317,098	52%
Finance/Tax	85,193	999,214	956,108	1,498,821	64%
Court	123,612	1,197,554	1,073,105	1,796,331	60%
Police	420,008	3,888,274	3,612,671	5,832,411	62%
Fire	202,514	2,056,343	1,793,595	3,084,514	58%
Recreation	282,576	2,487,042	2,213,875	3,730,563	59%
DES/Public Works	211,810	1,781,952	1,638,655	2,672,928	61%
Non-Departmental	3,968	102,000	67,739	153,000	44%
TOTAL EXPENDITURES	**1,498,402**	**14,723,778**	**13,082,782**	**22,085,667**	**59%**
OTHER FINANCING SOURCES/(USES)					
Transfers In	-	-	-	-	
Advances In	-	733,333	-	1,100,000	0%
Transfers Out	(1,487,149)	(3,979,949)	(2,843,414)	(5,969,923)	48%
Advances Out	-	-	-	-	
TOTAL OTHER FINANCING SOURCES/(USES)	**(1,487,149)**	**(3,246,615)**	**(2,843,414)**	**(4,869,923)**	
TOTAL SURPLUS/(DEFICIT)	**(886,792)**	**(1,440,618)**	**1,377,623**	**(2,160,928)**	

	2022 AUGUST ACTUAL	2022 AUGUST BUDGET	2022 JAN-DEC ACTUAL	2022 JAN-DEC BUDGET	2022 % BUDGET
REVENUES:					
Income Taxes	1,490,348	11,783,333	12,827,699	17,675,000	73%
Other Taxes	1,296	959,097	820,245	1,438,645	57%
Intergovernmental	20,160	579,176	291,811	868,764	34%
Licenses, Permits, and Fees	24,208	150,000	200,194	225,000	89%
Fines and Forfeitures	92,626	911,667	764,646	1,367,500	56%
Charges for Services	335,345	2,497,167	2,706,771	3,745,750	72%
Other Revenue	53,092	357,793	276,111	536,690	51%
TOTAL REVENUES:	**2,017,076**	**17,238,233**	**17,887,478**	**25,857,349**	**69%**
EXPENDITURES:					
Council/City Manager	154,338	2,293,279	1,478,972	3,439,919	43%
Finance/Tax	98,934	1,054,167	1,121,696	1,581,251	71%
Court	145,143	1,322,459	1,151,084	1,983,688	58%
Police	496,779	3,954,211	3,783,866	5,931,317	64%
Fire	227,306	2,198,330	1,843,779	3,297,495	56%
Recreation	329,673	2,617,041	2,455,690	3,925,561	63%
DES/Public Works	108,710	1,866,385	1,672,699	2,799,578	60%
Non-Departmental	6,262	114,190	78,718	171,270	46%
TOTAL EXPENDITURES	**1,567,146**	**15,420,053**	**13,586,503**	**23,130,079**	**59%**
OTHER FINANCING SOURCES/(USES)					
Transfers In	-	-	-	-	
Advances In	-	-	10,000,000	-	
Transfers Out	(171,350)	(4,255,063)	(4,204,956)	(6,382,594)	66%
Advances Out	-	-	(10,000,000)	-	
TOTAL OTHER FINANCING SOURCES/(USES)	**(171,350)**	**(4,255,063)**	**(4,204,956)**	**(6,382,594)**	
TOTAL SURPLUS/(DEFICIT)	**278,580**	**(2,436,883)**	**96,019**	**(3,655,324)**	

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

POLICE-FIRE-STREET CIP FUND
STATEMENT OF REVENUES AND EXPENDITURES
AUGUST 31, 2022

	2021 AUGUST ACTUAL	2021 AUGUST BUDGET	2021 JAN-DEC ACTUAL	2021 JAN-DEC BUDGET	2021 % OF BUDGET	2022 AUGUST ACTUAL	2022 AUGUST BUDGET	2022 JAN-DEC ACTUAL	2022 JAN-DEC BUDGET	2022 % OF BUDGET
REVENUES:										
Intergovernmental	-	45,333	-	68,000	0%	-	127,140	-	190,710	0%
Other Revenue	-	-	28,669	-		-	-	19,870	-	
TOTAL REVENUES:	-	45,333	28,669	68,000	42%	-	127,140	19,870	190,710	10%
EXPENDITURES:										
Police	18,935	169,983	157,110	254,975	62%	23,150	174,171	168,455	261,257	64%
TOTAL EXPENDITURES	18,935	169,983	157,110	254,975	62%	23,150	174,171	168,455	261,257	64%
OTHER FINANCING SOURCES/(USES)										
Transfers In	154,909	1,413,333	1,490,247	2,120,000	70%	171,350	1,473,333	1,559,820	2,210,000	71%
Advances In	-	-	-	-		-	-	-	-	
Advances Out	-	-	-	-		-	-	-	-	
Police - Capital	(12,834)	(199,567)	(120,330)	(299,350)	40%	(7,696)	(195,263)	(60,816)	(292,895)	21%
Fire - Capital	(29,744)	(66,017)	(95,783)	(99,025)	97%	(57,668)	(188,667)	(173,305)	(283,000)	61%
Public Works - Capital	(32,873)	(427,089)	(267,064)	(640,633)	42%	(490,096)	(780,971)	(730,920)	(1,171,457)	62%
Fire - Debt	(52,320)	(248,333)	(69,915)	(372,500)	19%	(48,521)	(439,107)	(60,504)	(658,660)	9%
Public Works - Debt	-	(230,804)	(125,897)	(346,206)	36%	-	(230,805)	(124,208)	(346,207)	36%
TOTAL OTHER FINANCING SOURCES/(USES)	27,138	241,524	811,258	362,286		(432,630)	(361,479)	410,066	(542,219)	
TOTAL SURPLUS/(DEFICIT)	8,203	116,874	682,818	175,311		(455,779)	(408,511)	261,481	(612,766)	

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

GOLF FUND
STATEMENT OF REVENUES AND EXPENDITURES
AUGUST 31, 2022

	2021 AUGUST ACTUAL	2021 AUGUST BUDGET	2021 JAN-DEC ACTUAL	2021 JAN-DEC BUDGET	2021 % OF BUDGET	2022 AUGUST ACTUAL	2022 AUGUST BUDGET	2022 JAN-DEC ACTUAL	2022 JAN-DEC BUDGET	2022 % OF BUDGET
REVENUES:										
Memberships	-	6,667	8,355	10,000	84%	-	6,667	6,108	10,000	61%
Greens Fees	76,634	298,000	367,538	447,000	82%	75,676	298,000	353,786	447,000	79%
Cart Rentals	36,643	130,000	165,118	195,000	85%	36,370	130,000	158,617	195,000	81%
Merchandise Sales	2,375	16,667	16,413	25,000	66%	2,761	16,667	15,217	25,000	61%
Food and Beverage Sales	15,973	80,667	74,610	121,000	62%	17,491	64,667	75,750	97,000	78%
Rental Income	56	267	159	400	40%	28	267	130	400	33%
Other Revenue	3,804	17,333	17,946	26,000	69%	4,049	17,333	17,866	26,000	69%
TOTAL REVENUES:	135,486	549,600	650,138	824,400	79%	136,375	533,600	627,473	800,400	78%
EXPENDITURES:										
Personal Services	45,119	372,034	305,116	558,051	55%	56,729	366,425	337,895	549,637	61%
Contractual Services	10,022	100,841	95,243	151,262	63%	14,767	115,699	87,220	173,549	50%
Materials and Supplies	10,364	121,702	95,846	182,553	53%	7,159	125,420	104,880	188,130	56%
Other Expenditures	5,485	38,133	29,058	57,200	51%	4,475	42,685	29,254	64,027	46%
TOTAL EXPENDITURES	70,989	632,711	525,263	949,066	55%	83,131	650,229	559,249	975,343	57%
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	116,667	-	175,000	0%	-	100,000	-	150,000	0%
Capital	-	(97,427)	(16,092)	(146,140)	11%	-	(75,333)	(45,468)	(113,000)	40%
TOTAL OTHER FINANCING SOURCES/(USES)	-	19,240	(16,092)	28,860		-	24,667	(45,468)	37,000	
TOTAL SURPLUS/(DEFICIT)	64,496	(63,871)	108,784	(95,806)		53,244	(91,962)	22,756	(137,943)	

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

WATER FUND
STATEMENT OF REVENUES AND EXPENDITURES
AUGUST 31, 2022

	2021 AUGUST ACTUAL	2021 AUGUST BUDGET	2021 JAN-DEC ACTUAL	2021 JAN-DEC BUDGET	2021 % OF BUDGET	2022 AUGUST ACTUAL	2022 AUGUST BUDGET	2022 JAN-DEC ACTUAL	2022 JAN-DEC BUDGET	2022 % OF BUDGET
REVENUES:										
Service Charges and Collections	205,935	1,486,667	1,412,780	2,230,000	63%	203,421	1,503,333	1,372,945	2,255,000	61%
Intergovernmental	-	39,937	-	59,905	0%	-	413,333	-	620,000	0%
Water Tap-In Fees	-	2,333	2,950	3,500	84%	37,100	2,333	38,850	3,500	1110%
Well Field Protection Fee	8,955	70,333	69,341	105,500	66%	9,031	70,333	70,236	105,500	67%
Rental Income	3,460	22,667	26,995	34,000	79%	1,762	22,667	31,821	34,000	94%
Other Revenue	5,656	14,333	18,315	21,500	85%	2,671	14,333	16,556	21,500	77%
TOTAL REVENUES:	**224,006**	**1,636,270**	**1,530,381**	**2,454,405**	**62%**	**253,984**	**2,026,333**	**1,530,408**	**3,039,500**	**50%**
EXPENDITURES:										
Personal Services	32,839	304,772	286,805	457,158	63%	35,369	330,523	287,616	495,785	58%
Contractual Services	126,850	1,104,933	862,878	1,657,399	52%	132,751	1,204,247	932,789	1,806,370	52%
Materials and Supplies	1,505	35,110	18,140	52,665	34%	1,495	45,133	21,888	67,700	32%
Other Expenditures	-	667	175	1,000	17%	-	667	-	1,000	0%
TOTAL EXPENDITURES	**161,194**	**1,445,481**	**1,167,999**	**2,168,222**	**54%**	**169,616**	**1,580,570**	**1,242,293**	**2,370,855**	**52%**
OTHER FINANCING SOURCES/(USES)										
Debt Proceeds	-	39,937	-	59,905	0%	-	1,413,333	2,250,000	2,120,000	106%
Transfers In	-	-	-	-		-	-	-	-	
Debt Payments	-	(43,707)	(83,089)	(65,560)	127%	-	(166,953)	(65,559)	(250,429)	26%
Capital	(1,695)	(351,383)	(24,924)	(527,074)	5%	(50,704)	(1,583,567)	(594,314)	(2,375,350)	25%
TOTAL OTHER FINANCING SOURCES/(USES)	**(1,695)**	**(355,153)**	**(108,013)**	**(532,729)**		**(50,704)**	**(337,186)**	**1,590,126**	**(505,779)**	
TOTAL SURPLUS/(DEFICIT)	**61,117**	**(164,364)**	**254,369**	**(246,546)**		**33,664**	**108,577**	**1,878,242**	**162,866**	

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

SEWER FUND
STATEMENT OF REVENUES AND EXPENDITURES
AUGUST 31, 2022

	2021 AUGUST ACTUAL	2021 AUGUST BUDGET	2021 JAN-DEC ACTUAL	2021 JAN-DEC BUDGET	2021 % OF BUDGET	2022 AUGUST ACTUAL	2022 AUGUST BUDGET	2022 JAN-DEC ACTUAL	2022 JAN-DEC BUDGET	2022 % OF BUDGET
REVENUES:										
Service Charges and Collections	34,323	270,000	243,365	405,000	60%	34,280	256,667	241,782	385,000	63%
Intergovernmental	935	46,477	1,519	69,715	2%	-	416,000	-	624,000	0%
Sewer Tap-In Fees	-	6,667	2,200	10,000	22%	1,600	6,667	2,900	10,000	29%
Wastewater Treatment Fees	102,700	825,667	698,231	1,238,500	56%	96,587	742,333	680,875	1,113,500	61%
Other Revenue	-	-	75	-		-	-	-	-	
TOTAL REVENUES:	137,958	1,148,810	945,391	1,723,215	55%	132,466	1,421,667	925,557	2,132,500	43%
EXPENDITURES:										
Personal Services	32,718	294,772	282,707	442,158	64%	32,911	320,557	281,359	480,835	59%
Contractual Services	76,677	870,642	895,989	1,305,962	69%	74,217	1,143,800	938,978	1,715,700	55%
Materials and Supplies	1,590	22,688	19,436	34,032	57%	845	28,200	19,674	42,300	47%
Other Expenditures	-	133	-	200	0%	-	-	-	-	
TOTAL EXPENDITURES	110,985	1,188,235	1,198,132	1,782,352	67%	107,973	1,492,557	1,240,010	2,238,835	55%
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	-	-	-		-	-	-	-	
Debt Proceeds	-	26,477	-	39,715	0%		1,396,000	2,250,000	2,094,000	107%
Debt Payments	-	(3,536)	(7,954)	(5,304)	150%	-	(123,859)	(5,303)	(185,788)	3%
Capital	(1,695)	(256,353)	(24,924)	(384,529)	6%	(33,652)	(1,615,567)	(609,973)	(2,423,350)	25%
TOTAL OTHER FINANCING SOURCES/(USES)	(1,695)	(233,412)	(32,878)	(350,118)		(33,652)	(343,425)	1,634,724	(515,138)	
TOTAL SURPLUS/(DEFICIT)	25,278	(272,837)	(285,620)	(409,255)		(9,158)	(414,315)	1,320,270	(621,473)	

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

COST RECOVERY
AUGUST 31, 2022

Golf Course	2018	2019	2020	2021	2022
Revenues	633,383	616,254	503,722	650,138	627,473
Expenditure - Operating	550,332	581,372	472,893	525,263	559,249
Expenditure - Building Maint.	11,057	7,461	16,579	16,499	20,753
% Cost Recovery	112.82%	104.66%	102.91%	120.00%	108.18%
Expenditure - Capital	189,539	90,843	50,613	16,092	45,468
% Cost Recovery	84.35%	90.67%	93.27%	116.54%	100.32%

Recreation Center	2018	2019	2020	2021	2022
Revenues	815,571	821,787	364,409	582,528	710,668
Expenditure - Operating	884,622	893,585	657,010	858,180	963,183
Expenditure - Building Maint.	19,663	6,094	23,036	13,854	29,186
% Cost Recovery	90.19%	91.34%	53.59%	66.80%	71.61%
Expenditure - Capital	141,972	209,758	75,821	28,028	84,804
% Cost Recovery	77.95%	74.07%	48.21%	64.72%	65.98%

Cassel Hills Pool	2018	2019	2020	2021	2022
Revenues	99,212	97,881	(43)	91,356	98,570
Expenditure - Operating	89,359	98,361	6,071	108,775	114,364
Expenditure - Building Maint.	16,585	28,371	7,857	29,548	14,467
% Cost Recovery	93.65%	77.23%	0.00%	66.05%	76.51%
Expenditure - Capital	73,629	24,684	5,070	29,229	18,384
% Cost Recovery	55.25%	64.64%	0.00%	54.52%	66.96%

FUND STATEMENT
AUGUST 31, 2022

Fund	Description..................	Beg Yr Bal....	Ytd Receipts..	Ytd Expenses..	Unexp bal.....	Encumbrances..	Unenc bal.....
110	GENERAL FUND	21,630,407.69	27,893,681.85	27,793,933.31	21,730,156.23	2,953,563.79	18,776,592.44
221	STREET FUND	1,726,616.15	1,190,293.89	1,118,952.67	1,797,957.37	294,079.49	1,503,877.88
222	STATE HIGHWAY FUND	210,083.82	96,612.51	78,753.13	227,943.20	9,032.20	218,911.00
224	PERMISS MOT VEH LIC TX FD	153,383.72	96,040.10	39,375.80	210,048.02	4,116.20	205,931.82
225	LAW ENFORCEMENT FUND	38,731.24	12,996.06	-	51,727.30	9,068.94	42,658.36
226	DRUG LAW ENFORCEMENT FUND	3,443.77	150.00	-	3,593.77	-	3,593.77
227	OMVI EDUCATION & ENFORCEMENT F	17,763.98	325.00	-	18,088.98	-	18,088.98
228	OMVI INDIGENT FUND	231,218.49	32,489.85	-	263,708.34	-	263,708.34
229	COMPUTER LEGAL RSCH FUND	106,268.79	72,973.70	69,137.25	110,105.24	5,659.05	104,446.19
230	INDIGENT DRIVERS IAM FUND	176,464.04	4,501.70	1,050.00	179,915.74	3,814.00	176,101.74
231	BASEBALL RECREATION FUND	-	-	-	-	-	-
232	SOCCER RECREATION FUND	-	-	-	-	-	-
233	POLICE CPT FUND	8,039.43	16,548.00	-	24,587.43	-	24,587.43
236	CARES ACT FUND	-	-	-	-	-	-
237	LOCAL CORONAVIRUS RELIEF FUND	-	-	-	-	-	-
238	AMERICAN RESCUE PLAN ACT	627,054.51	791,747.42	493,376.78	925,425.15	136,813.09	788,612.06
241	FEMA SPECIAL REVENUE FUND	-	3,240.00	-	3,240.00	-	3,240.00
242	STORMWATER SPECIAL REVENUE	418,095.28	195,339.39	200,787.39	412,647.28	62,298.69	350,348.59
243	CHUCK GABBARD MEMORIAL	-	-	-	-	-	-
244	ONE OHIO OPIOID SETTLEMENT	-	8,359.89	-	8,359.89	-	8,359.89
245	JOB CREATION AND REVITALIZATION FUND	-	2,145,181.00	-	2,145,181.00	-	2,145,181.00
250	INFRASTRUCTURE FUND	-	-	-	-	-	-
251	COURT PROJECTS SPECIAL REVENUE	16,319.29	66,584.10	79,816.72	3,086.67	48.40	3,038.27
255	EMPLOYEE RETIREMENT RESERVE	547,045.68	-	83,080.55	463,965.13	-	463,965.13
260	CRISIS INTERVENTION TRAIN FUND	-	7,912.26	7,912.26	-	-	-
325	CAPITAL IMPROVEMENT FUND	734,604.22	573,937.10	445,536.72	863,004.60	624,891.02	238,113.58
332	POLICE-FIRE-STREET CIP FUND	917,544.74	1,579,689.65	1,318,209.15	1,179,025.24	509,527.65	669,497.59
333	TIF CAPITAL PROJECTS FUND	399,844.10	30,214.09	19,360.31	410,697.88	16,413.07	394,284.81
335	DIXIE PHASE 3 - SIB LOAN FUND	-	-	-	-	-	-
336	STONEQUARRY CROSSINGS TIF FUND	20,085.00	9,633.36	3,845.24	25,873.12	12,198.41	13,674.71
337	CDBG FUND	-	-	-	-	-	-
338	FIELDSTONE WAY CONST. FUND	-	-	-	-	-	-
339	FIRE EQUIPMENT FUND	1,500,000.00	-	19,362.79	1,480,637.21	1,217,285.27	263,351.94
340	OPWC FUND	-	181,433.60	176,401.81	5,031.79	19,022.19	(13,990.40)
355	CAPITAL IMPROVEMENT RESERVE FD	-	-	-	-	-	-
360	FACILITIES IMP/MAINT RESERVE	2,813,375.00	19,000,000.00	13,309,769.31	8,503,605.69	780,411.71	7,723,193.98
436	G.O. DEBT SERVICE FUND	175,511.11	3,714,174.43	3,484,577.25	405,108.29	103.75	405,004.54
641	GOLF COURSE OPERATIONS FUND	606,142.71	627,473.07	604,716.77	628,899.01	110,742.85	518,156.16
643	CASSEL HILLS GOLF MEM. FUND	564.41	-	-	564.41	-	564.41
651	WATER FUND	2,944,960.50	3,780,408.07	1,902,179.17	4,823,189.40	2,755,797.88	2,067,391.52
652	SEWER FUND	2,926,017.10	3,175,556.85	1,855,299.32	4,246,274.63	2,263,536.12	1,982,738.51
872	HOSPITAL CARE TRUST FUND	718,691.49	2,547,644.14	2,525,047.81	741,287.82	502,873.97	238,413.85
		39,668,276.26	67,855,141.08	55,630,481.51	51,892,935.83	12,291,297.74	39,601,638.09