

**GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES
DECEMBER 31, 2022**

	2021 DEC ACTUAL	2021 DEC BUDGET	2021 JAN-DEC ACTUAL	2021 JAN-DEC BUDGET	2021 % BUDGET	2022 DEC ACTUAL	2022 DEC BUDGET	2022 JAN-DEC ACTUAL	2022 JAN-DEC BUDGET	2022 % BUDGET
REVENUES:										
Income Taxes	1,481,468	16,995,000	17,850,261	16,995,000	105%	1,540,364	17,675,000	19,152,408	17,675,000	108%
Other Taxes	1,475	1,435,637	1,509,558	1,435,637	105%	2,219	1,438,645	1,508,593	1,438,645	105%
Intergovernmental	41,512	682,385	570,072	682,385	84%	45,430	869,425	495,508	869,425	57%
Licenses, Permits, and Fees	10,306	203,500	210,853	203,500	104%	600	225,000	136,897	225,000	61%
Fines and Forfeitures	90,891	1,270,000	1,234,820	1,270,000	97%	90,613	1,367,500	1,129,263	1,367,500	83%
Charges for Services	206,272	3,733,700	3,598,873	3,733,700	96%	343,631	3,745,750	3,893,828	3,745,750	104%
Other Revenue	36,780	474,440	321,845	474,440	68%	50,680	536,690	605,946	536,690	113%
TOTAL REVENUES:	1,868,704	24,794,662	25,296,283	24,794,662	102%	2,073,537	25,858,010	26,922,442	25,858,010	104%
EXPENDITURES:										
Council/City Manager	199,988	3,317,098	2,416,646	3,317,098	73%	160,587	3,531,619	2,237,342	3,531,619	63%
Finance/Tax	66,430	1,498,821	1,402,421	1,498,821	94%	60,012	1,680,051	1,603,259	1,680,051	95%
Court	143,311	1,796,331	1,651,725	1,796,331	92%	125,760	1,999,988	1,748,852	1,999,988	87%
Police	607,044	5,832,411	5,635,838	5,832,411	97%	647,412	6,186,217	6,053,326	6,186,217	98%
Fire	216,440	3,084,514	2,720,780	3,084,514	88%	261,626	3,372,656	2,988,712	3,372,656	89%
Recreation	206,402	3,730,563	3,213,926	3,730,563	86%	244,546	4,070,596	3,646,887	4,070,596	90%
DES/Public Works	190,291	2,672,928	2,501,066	2,672,928	94%	130,365	2,894,978	2,514,226	2,894,978	87%
Non-Departmental	5,439	153,000	120,851	153,000	79%	2,434	171,270	104,508	171,270	61%
TOTAL EXPENDITURES	1,635,346	22,085,667	19,663,253	22,085,667	89%	1,632,742	23,907,375	20,897,111	23,907,375	87%
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	-	-	-		810	810	810	810	100%
Advances In	-	1,100,000	400,000	1,100,000	36%	-	-	10,000,000	-	
Transfers Out	(859,516)	(5,969,923)	(5,770,261)	(5,969,923)	97%	(1,543,749)	(6,240,246)	(6,240,246)	(6,240,246)	100%
Advances Out	-	-	-	-		-	-	(10,325,567)	-	
TOTAL OTHER FINANCING SOURCES/(USES)	(859,516)	(4,869,923)	(5,370,261)	(4,869,923)		(1,542,939)	(6,239,436)	(6,565,003)	(6,239,436)	
TOTAL SURPLUS/(DEFICIT)	(626,158)	(2,160,928)	262,769	(2,160,928)		(1,102,144)	(4,288,801)	(539,672)	(4,288,801)	

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

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

	2021 DEC ACTUAL	2021 DEC BUDGET	2021 JAN-DEC ACTUAL	2021 JAN-DEC BUDGET	2021 % OF BUDGET	2022 DEC ACTUAL	2022 DEC BUDGET	2022 JAN-DEC ACTUAL	2022 JAN-DEC BUDGET	2022 % OF BUDGET
REVENUES:										
Intergovernmental	-	68,000	-	68,000	0%	-	190,710	151,024	190,710	79%
Other Revenue	-	-	29,470	-		-	43,721	50,321	43,721	115%
TOTAL REVENUES:	-	68,000	29,470	68,000	43%	-	234,431	201,345	234,431	86%
EXPENDITURES:										
Police	26,364	254,975	249,013	254,975	98%	29,598	263,057	267,566	263,057	102%
TOTAL EXPENDITURES	26,364	254,975	249,013	254,975	98%	29,598	263,057	267,566	263,057	102%
OTHER FINANCING SOURCES/(USES)										
Transfers In	162,682	2,120,000	2,156,886	2,120,000	102%	280,840	2,595,201	2,595,201	2,595,201	100%
Advances In	-	-	-	-		-	-	-	-	
Advances Out	-	-	-	-		-	-	-	-	
Police - Capital	(116,431)	(299,350)	(291,640)	(299,350)	97%	-	(345,595)	(175,471)	(345,595)	51%
Fire - Capital	(2,209)	(99,025)	(106,790)	(99,025)	108%	(2,160)	(283,000)	(256,276)	(283,000)	91%
Public Works - Capital	(18,265)	(640,633)	(630,330)	(640,633)	98%	(4,440)	(1,302,207)	(837,006)	(1,302,207)	64%
Fire - Debt	-	(372,500)	(362,081)	(372,500)	97%	-	(658,660)	(632,929)	(658,660)	96%
Public Works - Debt	-	(346,206)	(342,223)	(346,206)	99%	-	(346,207)	(342,806)	(346,207)	99%
TOTAL OTHER FINANCING SOURCES/(USES)	25,778	362,286	423,822	362,286		274,240	(340,468)	350,713	(340,468)	
TOTAL SURPLUS/(DEFICIT)	(586)	175,311	204,279	175,311		244,643	(369,094)	284,492	(369,094)	

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

GOLF FUND
STATEMENT OF REVENUES AND EXPENDITURES
DECEMBER 31, 2022

	2021 DEC ACTUAL	2021 DEC BUDGET	2021 JAN-DEC ACTUAL	2021 JAN-DEC BUDGET	2021 % OF BUDGET	2022 DEC ACTUAL	2022 DEC BUDGET	2022 JAN-DEC ACTUAL	2022 JAN-DEC BUDGET	2022 % OF BUDGET
REVENUES:										
Memberships	-	10,000	8,355	10,000	84%	-	10,000	6,108	10,000	61%
Greens Fees	9,446	447,000	496,079	447,000	111%	3,570	447,000	485,841	447,000	109%
Cart Rentals	2,151	195,000	221,216	195,000	113%	508	195,000	217,032	195,000	111%
Merchandise Sales	612	25,000	22,904	25,000	92%	122	25,000	22,135	25,000	89%
Food and Beverage Sales	664	121,000	98,425	121,000	81%	1,528	97,000	102,720	97,000	106%
Rental Income	-	400	252	400	63%	-	400	177	400	44%
Other Revenue	213	26,000	24,388	26,000	94%	311	26,000	24,465	26,000	94%
TOTAL REVENUES:	13,087	824,400	871,619	824,400	106%	6,039	800,400	858,478	800,400	107%
EXPENDITURES:										
Personal Services	29,551	558,051	470,977	558,051	84%	32,271	575,137	534,962	575,137	93%
Contractual Services	667	151,262	135,025	151,262	89%	2,548	172,949	125,167	172,949	72%
Materials and Supplies	5,173	182,553	143,135	182,553	78%	5,681	188,730	157,365	188,730	83%
Other Expenditures	584	57,200	40,883	57,200	71%	-	64,027	40,893	64,027	64%
TOTAL EXPENDITURES	35,975	949,066	790,020	949,066	83%	40,500	1,000,843	858,387	1,000,843	86%
OTHER FINANCING SOURCES/(USES)										
Transfers In	175,000	175,000	175,000	175,000	100%	150,000	150,000	150,000	150,000	100%
Capital	(223)	(146,140)	(103,098)	(146,140)	71%	-	(193,000)	(87,944)	(193,000)	46%
TOTAL OTHER FINANCING SOURCES/(USES)	174,777	28,860	71,902	28,860		150,000	(43,000)	62,056	(43,000)	
TOTAL SURPLUS/(DEFICIT)	151,889	(95,806)	153,501	(95,806)		115,539	(243,443)	62,147	(243,443)	

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

WATER FUND
STATEMENT OF REVENUES AND EXPENDITURES
DECEMBER 31, 2022

	2021 DEC ACTUAL	2021 DEC BUDGET	2021 JAN-DEC ACTUAL	2021 JAN-DEC BUDGET	2021 % OF BUDGET	2022 DEC ACTUAL	2022 DEC BUDGET	2022 JAN-DEC ACTUAL	2022 JAN-DEC BUDGET	2022 % OF BUDGET
REVENUES:										
Service Charges and Collections	165,413	2,230,000	2,137,912	2,230,000	96%	164,249	2,255,000	2,106,975	2,255,000	93%
Intergovernmental	-	59,905	-	59,905	0%	-	620,000	67,394	620,000	11%
Water Tap-In Fees	-	3,500	2,950	3,500	84%	3,100	3,500	81,550	3,500	2330%
Well Field Protection Fee	8,686	105,500	105,049	105,500	100%	8,772	105,500	105,924	105,500	100%
Rental Income	-	34,000	41,040	34,000	121%	1,815	34,000	39,082	34,000	115%
Other Revenue	912	21,500	25,895	21,500	120%	2,601	21,500	27,387	21,500	127%
TOTAL REVENUES:	175,012	2,454,405	2,312,846	2,454,405	94%	180,537	3,039,500	2,428,312	3,039,500	80%
EXPENDITURES:										
Personal Services	39,752	457,158	434,841	457,158	95%	37,083	515,785	432,473	515,785	84%
Contractual Services	106,871	1,657,399	1,502,019	1,657,399	91%	113,485	1,724,229	1,601,007	1,724,229	93%
Materials and Supplies	9,976	52,665	40,683	52,665	77%	2,411	69,841	35,263	69,841	50%
Other Expenditures	-	1,000	119	1,000	12%	-	1,000	-	1,000	0%
TOTAL EXPENDITURES	156,600	2,168,222	1,977,662	2,168,222	91%	152,979	2,310,855	2,068,743	2,310,855	90%
OTHER FINANCING SOURCES/(USES)										
Debt Proceeds	-	59,905	-	59,905	0%	-	2,370,000	2,250,000	2,370,000	95%
Transfers In	-	-	-	-		648	648	648	648	100%
Debt Payments	3,259	(65,560)	(79,830)	(65,560)	122%	3,000	(124,262)	(108,893)	(124,262)	88%
Capital	(105,773)	(527,074)	(222,049)	(527,074)	42%	-	(2,909,367)	(1,175,723)	(2,909,367)	40%
TOTAL OTHER FINANCING SOURCES/(USES)	(102,514)	(532,729)	(301,880)	(532,729)		3,648	(662,981)	966,033	(662,981)	
TOTAL SURPLUS/(DEFICIT)	(84,102)	(246,546)	33,304	(246,546)		31,205	65,664	1,325,601	65,664	

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

SEWER FUND
STATEMENT OF REVENUES AND EXPENDITURES
DECEMBER 31, 2022

	2021 DEC ACTUAL	2021 DEC BUDGET	2021 JAN-DEC ACTUAL	2021 JAN-DEC BUDGET	2021 % OF BUDGET	2022 DEC ACTUAL	2022 DEC BUDGET	2022 JAN-DEC ACTUAL	2022 JAN-DEC BUDGET	2022 % OF BUDGET
REVENUES:										
Service Charges and Collections	28,949	405,000	365,516	405,000	90%	28,368	385,000	365,267	385,000	95%
Intergovernmental	-	69,715	1,519	69,715	2%	-	624,000	44,533	624,000	7%
Sewer Tap-In Fees	1,300	10,000	3,500	10,000	35%	-	10,000	12,900	10,000	129%
Wastewater Treatment Fees	82,590	1,238,500	1,038,056	1,238,500	84%	77,174	1,113,500	1,025,343	1,113,500	92%
Other Revenue	-	-	75	-		-	-	-	-	
TOTAL REVENUES:	112,839	1,723,215	1,408,666	1,723,215	82%	105,541	2,132,500	1,448,044	2,132,500	68%
EXPENDITURES:										
Personal Services	38,154	442,158	428,257	442,158	97%	35,086	500,835	422,934	500,835	84%
Contractual Services	77,572	1,305,962	1,222,118	1,305,962	94%	71,969	1,605,774	1,240,571	1,605,774	77%
Materials and Supplies	4,455	34,032	29,091	34,032	85%	4,723	46,892	31,253	46,892	67%
Other Expenditures	-	200	-	200	0%	-	-	-	-	
TOTAL EXPENDITURES	120,181	1,782,352	1,679,466	1,782,352	94%	111,778	2,153,502	1,694,758	2,153,502	79%
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	-	-	-		648	648	648	648	100%
Debt Proceeds	-	39,715	-	39,715	0%	-	2,344,000	2,250,000	2,344,000	96%
Debt Payments	-	(5,304)	(7,954)	(5,304)	150%	-	(59,621)	(51,636)	(59,621)	87%
Capital	(3,892)	(384,529)	(52,912)	(384,529)	14%	-	(2,965,275)	(1,161,096)	(2,965,275)	39%
TOTAL OTHER FINANCING SOURCES/(USES)	(3,892)	(350,118)	(60,867)	(350,118)		-	(680,896)	1,037,268	(680,896)	
TOTAL SURPLUS/(DEFICIT)	(11,234)	(409,255)	(331,666)	(409,255)		(6,237)	(701,898)	790,553	(701,898)	

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

COST RECOVERY
DECEMBER 31, 2022

Golf Course					
	2018	2019	2020	2021	2022
Revenues	811,855	842,173	761,025	871,619	858,478
Expenditure - Operating	826,152	841,075	735,104	790,020	858,387
Expenditure - Building Maint.	11,057	33,769	35,472	35,286	36,632
% Cost Recovery	96.97%	96.27%	98.76%	105.61%	95.92%
Expenditure - Capital	209,260	91,289	59,219	103,098	87,944
% Cost Recovery	77.58%	87.17%	91.71%	93.88%	87.34%
Recreation Center					
	2018	2019	2020	2021	2022
Revenues	1,156,481	1,140,524	535,900	833,263	995,659
Expenditure - Operating	1,322,078	1,332,058	1,098,548	1,265,438	1,460,144
Expenditure - Building Maint.	19,663	34,776	38,083	33,233	42,949
% Cost Recovery	86.19%	83.44%	47.15%	64.16%	66.24%
Expenditure - Capital	163,602	214,546	89,971	55,465	139,168
% Cost Recovery	76.83%	72.12%	43.69%	61.53%	60.63%
Cassel Hills Pool					
	2018	2019	2020	2021	2022
Revenues	102,180	99,414	(43)	92,470	99,619
Expenditure - Operating	103,983	113,812	5,316	111,930	130,543
Expenditure - Building Maint.	16,585	38,322	16,785	38,774	22,193
% Cost Recovery	84.75%	65.35%	0.00%	61.36%	65.22%
Expenditure - Capital	86,304	39,775	9,412	26,344	18,384
% Cost Recovery	49.39%	51.80%	0.00%	52.23%	58.22%

**FUND STATEMENT
DECEMBER 31, 2022**

Fund Description.....	Beg Yr Bal....	Ytd Receipts..	Ytd Expenses..	Unexp bal.....	Encumbrances..	Unenc bal.....
110 GENERAL FUND	21,631,842.66	36,923,252.15	37,462,924.00	21,092,170.81	2,520,233.44	18,571,937.37
221 STREET FUND	1,726,616.15	1,603,564.20	1,395,227.00	1,934,953.35	273,295.15	1,661,658.20
222 STATE HIGHWAY FUND	210,083.82	127,416.64	81,855.23	255,645.23	14,065.48	241,579.75
224 PERMISS MOT VEH LIC TX FD	153,383.72	43,931.96	46,862.00	150,453.68	-	150,453.68
225 LAW ENFORCEMENT FUND	38,731.24	13,365.06	-	52,096.30	9,068.94	43,027.36
226 DRUG LAW ENFORCEMENT FUND	3,443.77	260.00	-	3,703.77	-	3,703.77
227 OMVI EDUCATION & ENFORCEMENT F	17,763.98	596.00	-	18,359.98	-	18,359.98
228 OMVI INDIGENT FUND	231,218.49	42,312.24	-	273,530.73	-	273,530.73
229 COMPUTER LEGAL RSCH FUND	106,268.79	106,115.40	88,871.54	123,512.65	2,866.83	120,645.82
230 INDIGENT DRIVERS IAM FUND	176,464.04	5,945.20	1,587.00	180,822.24	3,277.00	177,545.24
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	623,892.35	794,909.58	511,745.35	283,164.23
241 FEMA SPECIAL REVENUE FUND	-	280,716.00	3,240.00	277,476.00	277,472.77	3.23
242 STORMWATER SPECIAL REVENUE	418,095.28	318,294.59	273,382.77	463,007.10	187,372.69	275,634.41
243 CHUCK GABBARD MEMORIAL	-	-	-	-	-	-
244 ONE OHIO OPIOID SETTLEMENT	-	8,359.89	-	8,359.89	-	8,359.89
245 JOB CREATION AND REVITALIZATION FUND	-	2,724,208.75	-	2,724,208.75	-	2,724,208.75
250 INFRASTRUCTURE FUND	-	734,204.00	-	734,204.00	-	734,204.00
251 COURT PROJECTS SPECIAL REVENUE	16,319.29	98,893.06	113,425.07	1,787.28	-	1,787.28
255 EMPLOYEE RETIREMENT RESERVE	547,045.68	256,000.00	83,080.55	719,965.13	-	719,965.13
260 CRISIS INTERVENTION TRAIN FUND	-	7,912.26	7,912.26	-	-	-
325 CAPITAL IMPROVEMENT FUND	734,604.22	1,384,285.60	1,103,614.00	1,015,275.82	923,460.11	91,815.71
332 POLICE-FIRE-STREET CIP FUND	917,544.74	2,796,546.05	2,512,053.58	1,202,037.21	824,126.84	377,910.37
333 TIF CAPITAL PROJECTS FUND	399,844.10	76,553.75	33,666.21	442,731.64	-	442,731.64
335 DIXIE PHASE 3 - SIB LOAN FUND	-	-	-	-	-	-
336 STONEQUARRY CROSSINGS TIF FUND	20,085.00	14,690.54	5,406.56	29,368.98	-	29,368.98
337 CDBG FUND	-	100,000.00	-	100,000.00	100,000.00	-
338 FIELDSTONE WAY CONST. FUND	-	-	-	-	-	-
339 FIRE EQUIPMENT FUND	1,500,000.00	-	1,499,740.66	259.34	-	259.34
340 OPWC FUND	-	195,423.99	195,423.99	-	222,850.00	(222,850.00)
355 CAPITAL IMPROVEMENT RESERVE FD	-	-	-	-	-	-
360 FACILITIES IMP/MAINT RESERVE	2,813,375.00	19,000,000.00	14,495,167.01	7,318,207.99	3,987,467.91	3,330,740.08
436 G.O. DEBT SERVICE FUND	175,511.11	3,769,174.43	3,208,246.13	736,439.41	-	736,439.41
641 GOLF COURSE OPERATIONS FUND	606,142.71	1,008,478.21	946,331.06	668,289.86	156,569.68	511,720.18
643 CASSEL HILLS GOLF MEM. FUND	564.41	-	-	564.41	-	564.41
651 WATER FUND	2,944,960.50	4,678,959.67	3,353,358.67	4,270,561.50	2,309,978.11	1,960,583.39
652 SEWER FUND	2,926,017.10	3,698,691.61	2,907,490.57	3,717,218.14	2,292,847.07	1,424,371.07
872 HOSPITAL CARE TRUST FUND	718,691.49	4,112,155.81	3,916,724.17	914,123.13	20,937.64	893,185.49
	39,669,711.23	84,938,602.48	74,359,482.38	50,248,831.33	14,637,635.01	35,611,196.32