

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

	2021 JULY ACTUAL	2021 JULY BUDGET	2021 JAN-DEC ACTUAL	2021 JAN-DEC BUDGET	2021 % BUDGET	2022 JULY ACTUAL	2022 JULY BUDGET	2022 JAN-DEC ACTUAL	2022 JAN-DEC BUDGET	2022 % BUDGET
REVENUES:										
Income Taxes	1,253,871	9,913,750	10,899,930	16,995,000	64%	1,393,480	10,310,417	11,337,351	17,675,000	64%
Other Taxes	6,854	887,455	802,037	1,435,637	56%	4,166	839,210	818,949	1,438,645	57%
Intergovernmental	27,604	398,058	248,512	682,385	36%	28,962	506,779	271,651	868,764	31%
Licenses, Permits, and Fees	45,644	118,708	140,257	203,500	69%	34,284	131,250	175,985	225,000	78%
Fines and Forfeitures	110,769	740,833	760,033	1,270,000	60%	100,388	797,708	672,020	1,367,500	49%
Charges for Services	328,539	2,177,992	2,159,925	3,733,700	58%	349,332	2,185,021	2,371,426	3,745,750	63%
Other Revenue	25,519	276,757	194,366	474,440	41%	33,490	313,069	223,020	536,690	42%
TOTAL REVENUES:	1,798,800	14,463,553	15,205,060	24,794,662	61%	1,944,101	15,083,454	15,870,402	25,857,349	61%
EXPENDITURES:										
Council/City Manager	240,568	1,934,974	1,558,314	3,317,098	47%	152,078	2,006,619	1,317,945	3,439,919	38%
Finance/Tax	101,902	874,312	870,915	1,498,821	58%	114,920	922,396	1,018,974	1,581,251	64%
Court	126,175	1,047,860	949,493	1,796,331	53%	140,741	1,157,151	1,003,624	1,983,688	51%
Police	452,616	3,402,240	3,192,663	5,832,411	55%	405,181	3,459,935	3,282,790	5,931,317	55%
Fire	215,683	1,799,300	1,591,081	3,084,514	52%	207,558	1,923,539	1,601,450	3,297,495	49%
Recreation	348,800	2,176,162	1,931,299	3,730,563	52%	317,470	2,289,911	2,094,996	3,925,561	53%
DES/Public Works	216,438	1,559,208	1,426,845	2,672,928	53%	107,740	1,633,087	1,472,450	2,799,578	53%
Non-Departmental	6,918	89,250	63,770	153,000	42%	3,132	99,908	71,245	171,270	42%
TOTAL EXPENDITURES	1,709,099	12,883,305	11,584,380	22,085,667	52%	1,448,819	13,492,546	11,863,474	23,130,079	51%
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	-	-	-	-	-	-	-	-	-
Advances In	-	641,667	-	1,100,000	0%	-	-	10,000,000	-	-
Transfers Out	(20,927)	(3,482,455)	(1,356,265)	(5,969,923)	23%	(188,253)	(3,723,180)	(4,033,606)	(6,382,594)	63%
Advances Out	-	-	-	-	-	-	-	(10,000,000)	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	(20,927)	(2,840,788)	(1,356,265)	(4,869,923)		(188,253)	(3,723,180)	(4,033,606)	(6,382,594)	
TOTAL SURPLUS/(DEFICIT)	68,774	(1,260,541)	2,264,415	(2,160,928)		307,029	(2,132,272)	(26,677)	(3,655,324)	

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

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

	2021 JULY ACTUAL	2021 JULY BUDGET	2021 JAN-DEC ACTUAL	2021 JAN-DEC BUDGET	2021 % OF BUDGET	2022 JULY ACTUAL	2022 JULY BUDGET	2022 JAN-DEC ACTUAL	2022 JAN-DEC BUDGET	2022 % OF BUDGET
REVENUES:										
Intergovernmental	-	39,667	-	68,000	0%	-	111,248	-	190,710	0%
Other Revenue	-	-	28,669	-		-	-	19,870	-	
TOTAL REVENUES:	-	39,667	28,669	68,000	42%	-	111,248	19,870	190,710	10%
EXPENDITURES:										
Police	19,359	148,735	138,174	254,975	54%	20,345	152,400	145,306	261,257	56%
TOTAL EXPENDITURES	19,359	148,735	138,174	254,975	54%	20,345	152,400	145,306	261,257	56%
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	1,236,667	1,335,338	2,120,000	63%	188,253	1,289,167	1,388,470	2,210,000	63%
Advances In	-	-	-	-		-	-	-	-	
Advances Out	-	-	-	-		-	-	-	-	
Police - Capital	(3,805)	(174,621)	(107,496)	(299,350)	36%	(3,344)	(170,855)	(53,120)	(292,895)	18%
Fire - Capital	(15,678)	(57,765)	(66,039)	(99,025)	67%	(1,750)	(165,083)	(91,646)	(283,000)	32%
Public Works - Capital	(174,260)	(373,703)	(234,191)	(640,633)	37%	(92,559)	(683,350)	(240,825)	(1,171,457)	21%
Fire - Debt	-	(217,292)	(17,595)	(372,500)	5%	-	(384,218)	(11,984)	(658,660)	2%
Public Works - Debt	-	(201,954)	(125,897)	(346,206)	36%	-	(201,954)	(124,208)	(346,207)	36%
TOTAL OTHER FINANCING SOURCES/(USES)	(193,743)	211,334	784,120	362,286		90,600	(316,294)	866,687	(542,219)	
TOTAL SURPLUS/(DEFICIT)	(213,102)	102,265	674,615	175,311		70,255	(357,447)	741,251	(612,766)	

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

GOLF FUND
STATEMENT OF REVENUES AND EXPENDITURES
JULY 31, 2022

	2021 JULY ACTUAL	2021 JULY BUDGET	2021 JAN-DEC ACTUAL	2021 JAN-DEC BUDGET	2021 % OF BUDGET	2022 JULY ACTUAL	2022 JULY BUDGET	2022 JAN-DEC ACTUAL	2022 JAN-DEC BUDGET	2022 % OF BUDGET
REVENUES:										
Memberships	-	5,833	8,355	10,000	84%	145	5,833	6,108	10,000	61%
Greens Fees	76,992	260,750	290,903	447,000	65%	80,155	260,750	278,110	447,000	62%
Cart Rentals	35,758	113,750	128,474	195,000	66%	36,305	113,750	122,246	195,000	63%
Merchandise Sales	2,738	14,583	14,038	25,000	56%	2,981	14,583	12,456	25,000	50%
Food and Beverage Sales	17,091	70,583	58,637	121,000	48%	16,620	56,583	58,259	97,000	60%
Rental Income	9	233	103	400	26%	37	233	102	400	26%
Other Revenue	3,886	15,167	14,141	26,000	54%	4,003	15,167	13,817	26,000	53%
TOTAL REVENUES:	136,474	480,900	514,652	824,400	62%	140,246	466,900	491,098	800,400	61%
EXPENDITURES:										
Personal Services	44,232	325,530	259,998	558,051	47%	52,335	320,622	281,166	549,637	51%
Contractual Services	22,786	88,820	85,221	152,262	56%	13,568	101,237	70,356	173,549	41%
Materials and Supplies	13,796	106,489	85,482	182,553	47%	9,260	109,743	92,436	188,130	49%
Other Expenditures	9,795	33,367	23,573	57,200	41%	5,742	37,349	22,631	64,027	35%
TOTAL EXPENDITURES	90,608	554,205	454,273	950,066	48%	80,905	568,950	466,589	975,343	48%
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	102,083	-	175,000	0%	-	87,500	-	150,000	0%
Capital	(223)	(85,248)	(16,092)	(146,140)	11%	(176)	(65,917)	(45,468)	(113,000)	40%
TOTAL OTHER FINANCING SOURCES/(USES)	(223)	16,835	(16,092)	28,860		(176)	21,583	(45,468)	37,000	
TOTAL SURPLUS/(DEFICIT)	45,642	(56,470)	44,288	(96,806)		59,165	(80,467)	(20,959)	(137,943)	

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

WATER FUND
STATEMENT OF REVENUES AND EXPENDITURES
JULY 31, 2022

	2021 JULY ACTUAL	2021 JULY BUDGET	2021 JAN-DEC ACTUAL	2021 JAN-DEC BUDGET	2021 % OF BUDGET	2022 JULY ACTUAL	2022 JULY BUDGET	2022 JAN-DEC ACTUAL	2022 JAN-DEC BUDGET	2022 % OF BUDGET
REVENUES:										
Service Charges and Collections	140,964	1,300,833	1,206,845	2,230,000	54%	172,182	1,315,417	1,169,524	2,255,000	52%
Intergovernmental	-	34,945	-	59,905	0%	-	361,667	-	620,000	0%
Water Tap-In Fees	1,300	2,042	2,950	3,500	84%	-	2,042	1,750	3,500	50%
Well Field Protection Fee	6,681	61,542	60,386	105,500	57%	8,793	61,542	61,205	105,500	58%
Rental Income	3,460	19,833	23,535	34,000	69%	1,762	19,833	30,059	34,000	88%
Other Revenue	1,584	12,542	12,659	21,500	59%	2,469	12,542	13,886	21,500	65%
TOTAL REVENUES:	153,989	1,431,736	1,306,375	2,454,405	53%	185,207	1,773,042	1,276,424	3,039,500	42%
EXPENDITURES:										
Personal Services	33,163	266,676	253,967	457,158	56%	32,317	289,208	252,247	495,785	51%
Contractual Services	120,423	966,816	736,028	1,657,399	44%	130,031	1,053,716	798,601	1,806,370	44%
Materials and Supplies	4,270	30,721	16,635	52,665	32%	1,937	39,492	17,131	67,700	25%
Other Expenditures	-	583	175	1,000	17%	-	583	-	1,000	0%
TOTAL EXPENDITURES	157,856	1,264,796	1,006,805	2,168,222	46%	164,285	1,382,999	1,067,979	2,370,855	45%
OTHER FINANCING SOURCES/(USES)										
Debt Proceeds	-	34,945	-	59,905	0%	-	1,236,667	2,250,000	2,120,000	106%
Transfers In	-	-	-	-	-	-	-	-	-	-
Debt Payments	-	(38,243)	(83,089)	(65,560)	127%	-	(146,084)	(65,559)	(250,429)	26%
Capital	(1,603)	(307,460)	(23,229)	(527,074)	4%	(357,646)	(1,385,621)	(533,547)	(2,375,350)	22%
TOTAL OTHER FINANCING SOURCES/(USES)	(1,603)	(310,759)	(106,318)	(532,729)		(357,646)	(295,038)	1,650,893	(505,779)	
TOTAL SURPLUS/(DEFICIT)	(5,470)	(143,819)	193,252	(246,546)		(336,724)	95,005	1,859,338	162,866	

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

SEWER FUND
STATEMENT OF REVENUES AND EXPENDITURES
JULY 31, 2022

	2021 JULY ACTUAL	2021 JULY BUDGET	2021 JAN-DEC ACTUAL	2021 JAN-DEC BUDGET	2021 % OF BUDGET	2022 JULY ACTUAL	2022 JULY BUDGET	2022 JAN-DEC ACTUAL	2022 JAN-DEC BUDGET	2022 % OF BUDGET
REVENUES:										
Service Charges and Collections	24,694	236,250	209,042	405,000	52%	30,056	224,583	207,503	385,000	54%
Intergovernmental	-	40,667	584	69,715	1%	-	364,000	-	624,000	0%
Sewer Tap-In Fees	1,550	5,833	2,200	10,000	22%	-	5,833	1,300	10,000	13%
Wastewater Treatment Fees	71,018	722,458	595,532	1,238,500	48%	84,633	649,542	584,288	1,113,500	52%
Other Revenue	-	-	75	-		-	-	-	-	
TOTAL REVENUES:	97,262	1,005,209	807,433	1,723,215	47%	114,690	1,243,958	793,091	2,132,500	37%
EXPENDITURES:										
Personal Services	32,941	257,926	249,989	442,158	57%	31,220	280,487	248,448	480,835	52%
Contractual Services	82,908	761,811	819,312	1,305,962	63%	82,927	1,000,825	863,320	1,715,700	50%
Materials and Supplies	2,298	19,852	17,847	34,032	52%	177	24,675	16,106	42,300	38%
Other Expenditures	-	117	-	200	0%	-	-	-	-	
TOTAL EXPENDITURES	118,146	1,039,705	1,087,148	1,782,352	61%	114,324	1,305,987	1,127,875	2,238,835	50%
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	-	-	-		-	-	-	-	
Debt Proceeds	-	23,167	-	39,715	0%	-	1,221,500	2,250,000	2,094,000	107%
Debt Payments	-	(3,094)	(7,954)	(5,304)	150%	-	(108,376)	(5,303)	(185,788)	3%
Capital	(1,603)	(224,309)	(23,229)	(384,529)	6%	(338,568)	(1,413,621)	(566,259)	(2,423,350)	23%
TOTAL OTHER FINANCING SOURCES/(USES)	(1,603)	(204,236)	(31,183)	(350,118)		(338,568)	(300,497)	1,678,438	(515,138)	
TOTAL SURPLUS/(DEFICIT)	(22,487)	(238,732)	(310,898)	(409,255)		(338,202)	(362,526)	1,343,654	(621,473)	

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

COST RECOVERY
JULY 31, 2022

Golf Course					
	2018	2019	2020	2021	2022
Revenues	350,961	341,166	237,347	514,652	491,098
Expenditure - Operating	377,947	384,755	316,083	454,273	466,589
Expenditure - Building Maint.	11,057	7,461	16,579	16,499	12,738
% Cost Recovery	90.22%	86.98%	71.35%	109.32%	102.46%
Expenditure - Capital	189,253	60,175	50,502	16,092	45,468
% Cost Recovery	60.69%	75.41%	61.94%	105.71%	93.58%
Recreation Center					
	2018	2019	2020	2021	2022
Revenues	639,158	643,801	298,486	509,814	642,123
Expenditure - Operating	654,380	656,693	494,653	743,487	825,807
Expenditure - Building Maint.	19,663	6,094	23,036	13,854	17,749
% Cost Recovery	94.82%	97.14%	57.66%	67.32%	76.12%
Expenditure - Capital	77,649	191,029	65,391	40,433	84,804
% Cost Recovery	85.03%	75.40%	51.19%	63.90%	69.17%
Cassel Hills Pool					
	2018	2019	2020	2021	2022
Revenues	68,335	59,857	(43)	79,872	93,197
Expenditure - Operating	36,505	38,042	5,470	95,825	84,484
Expenditure - Building Maint.	16,585	28,371	7,857	29,548	7,607
% Cost Recovery	128.72%	90.13%	0.00%	63.71%	101.20%
Expenditure - Capital	13,187	24,625	5,059	16,775	18,384
% Cost Recovery	103.11%	65.75%	0.00%	56.19%	84.36%

FUND STATEMENT
JULY 31, 2022

Fund Description.....	Beg Yr Bal....	Ytd Receipts..	Ytd Expenses..	Unexp bal.....	Encumbrances..	Unenc bal.....
110 GENERAL FUND	21,630,407.69	25,870,402.26	25,897,079.61	21,603,730.34	3,162,847.66	18,440,882.68
221 STREET FUND	1,726,616.15	1,093,250.02	642,489.89	2,177,376.28	695,317.48	1,482,058.80
222 STATE HIGHWAY FUND	210,083.82	88,661.98	77,371.76	221,374.04	10,413.57	210,960.47
224 PERMISS MOT VEH LIC TX FD	153,383.72	92,368.94	34,433.52	211,319.14	4,058.48	207,260.66
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	125.00	-	3,568.77	-	3,568.77
227 OMVI EDUCATION & ENFORCEMENT F	17,763.98	275.00	-	18,038.98	-	18,038.98
228 OMVI INDIGENT FUND	231,218.49	30,776.44	-	261,994.93	-	261,994.93
229 COMPUTER LEGAL RSCH FUND	106,268.79	63,433.40	63,726.14	105,976.05	5,926.41	100,049.64
230 INDIGENT DRIVERS IAM FUND	176,464.04	4,038.50	1,050.00	179,452.54	3,814.00	175,638.54
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	332,950.16	1,085,851.77	297,239.71	788,612.06
241 FEMA SPECIAL REVENUE FUND	-	3,240.00	-	3,240.00	-	3,240.00
242 STORMWATER SPECIAL REVENUE	418,095.28	171,337.24	173,676.56	415,755.96	76,952.94	338,803.02
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	57,886.60	72,586.13	1,619.76	60.50	1,559.26
255 EMPLOYEE RETIREMENT RESERVE	547,045.68	-	69,363.53	477,682.15	-	477,682.15
260 CRISIS INTERVENTION TRAIN FUND	-	7,912.26	7,912.26	-	-	-
325 CAPITAL IMPROVEMENT FUND	734,604.22	506,512.10	337,304.59	903,811.73	553,997.64	349,814.09
332 POLICE-FIRE-STREET CIP FUND	917,544.74	1,408,339.86	667,088.41	1,658,796.19	1,026,650.72	632,145.47
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	-	15,373.02	1,484,626.98	1,221,275.04	263,351.94
340 OPWC FUND	-	181,433.60	135,137.48	46,296.12	60,286.52	(13,990.40)
355 CAPITAL IMPROVEMENT RESERVE FD	-	-	-	-	-	-
360 FACILITIES IMP/MAINT RESERVE	2,813,375.00	19,000,000.00	12,908,888.04	8,904,486.96	1,181,292.98	7,723,193.98
436 G.O. DEBT SERVICE FUND	175,511.11	2,270,612.92	1,761,986.92	684,137.11	103.75	684,033.36
641 GOLF COURSE OPERATIONS FUND	606,142.71	491,097.69	512,056.99	585,183.41	129,792.91	455,390.50
643 CASSEL HILLS GOLF MEM. FUND	564.41	-	-	564.41	-	564.41
651 WATER FUND	2,944,960.50	3,526,423.64	1,667,085.27	4,804,298.87	2,951,971.09	1,852,327.78
652 SEWER FUND	2,926,017.10	3,043,090.52	1,699,436.50	4,269,671.12	2,384,867.08	1,884,804.04
872 HOSPITAL CARE TRUST FUND	718,691.49	2,121,337.70	2,055,135.60	784,893.59	957,786.18	(172,892.59)
	39,668,276.26	63,047,235.49	49,155,337.93	53,560,173.82	14,762,335.08	38,797,838.74