GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES
NOVEMBER 30, 2022

	2021 NOV ACTUAL	2021 NOV BUDGET	2021 JAN-DEC ACTUAL	2021 JAN-DEC BUDGET	2021 % BUDGET	2022 NOV ACTUAL	2022 NOV BUDGET	2022 JAN-DEC ACTUAL	2022 JAN-DEC BUDGET	2022 % BUDGET
REVENUES:										
Income Taxes	1,310,711	15,578,750	16,368,793	16,995,000	96%	1,319,886	16,202,083	17,612,044	17,675,000	100%
Other Taxes	3,602	1,316,001	1,508,083	1,435,637	105%	4,030	1,318,758	1,506,375	1,438,645	105%
Intergovernmental	29,348	625,520	528,560	682,385	77%	108,405	796,973	449,578	869,425	52%
Licenses, Permits, and Fees	14,946	186,542	200,547	203,500	99%	800	206,250	136,297	225,000	61%
Fines and Forfeitures	88,356	1,164,167	1,143,930	1,270,000	90%	86,614	1,253,542	1,038,650	1,367,500	76%
Charges for Services	358,392	3,422,558	3,392,602	3,733,700	91%	302,345	3,433,604	3,550,223	3,745,750	95%
Other Revenue	26,112	434,903	285,065	474,440	60%	149,307	491,966	567,764	536,690	106%
TOTAL REVENUES:	**1,831,466**	**22,728,440**	**23,427,579**	**24,794,662**	**94%**	**1,971,388**	**23,703,176**	**24,860,929**	**25,858,010**	**96%**
EXPENDITURES:										
Council/City Manager	170,448	3,040,673	2,216,658	3,317,098	67%	160,469	3,153,259	2,059,961	3,439,919	60%
Finance/Tax	83,027	1,373,919	1,335,991	1,498,821	89%	133,412	1,449,480	1,542,247	1,581,251	98%
Court	142,966	1,646,637	1,508,413	1,796,331	84%	142,803	1,818,381	1,622,898	1,983,688	82%
Police	498,449	5,346,377	5,028,794	5,832,411	86%	527,568	5,437,041	5,394,077	5,931,317	91%
Fire	239,412	2,827,472	2,504,340	3,084,514	81%	265,777	3,023,310	2,715,240	3,298,156	82%
Recreation	267,727	3,419,683	3,007,524	3,730,563	81%	255,777	3,617,223	3,392,717	3,946,061	86%
DES/Public Works	238,457	2,450,184	2,310,775	2,672,928	86%	116,638	2,566,280	2,362,467	2,799,578	84%
Non-Departmental	31,039	140,250	115,412	153,000	75%	5,894	156,996	102,074	171,270	60%
TOTAL EXPENDITURES	**1,671,526**	**20,245,194**	**18,027,907**	**22,085,667**	**82%**	**1,608,339**	**21,221,970**	**19,191,680**	**23,151,240**	**83%**
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	-	-	-		-	743	-	810	0%
Advances In	-	1,008,333	400,000	1,100,000	36%	-	-	10,000,000	-	
Transfers Out	(146,508)	(5,472,429)	(4,910,745)	(5,969,923)	82%	(205,151)	(5,850,711)	(4,818,698)	(6,382,594)	75%
Advances Out	-	-	-	-		-	-	(10,325,567)	-	
TOTAL OTHER FINANCING SOURCES/(USES)	**(146,508)**	**(4,464,096)**	**(4,510,745)**	**(4,869,923)**		**(205,151)**	**(5,849,969)**	**(5,144,265)**	**(6,381,784)**	
TOTAL SURPLUS/(DEFICIT)	**13,433**	**(1,980,850)**	**888,927**	**(2,160,928)**		**157,898**	**(3,368,763)**	**524,984**	**(3,675,014)**	

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

POLICE-FIRE-STREET CIP FUND
STATEMENT OF REVENUES AND EXPENDITURES
NOVEMBER 30, 2022

	2021 NOV ACTUAL	2021 NOV BUDGET	2021 JAN-DEC ACTUAL	2021 JAN-DEC BUDGET	2021 % OF BUDGET	2022 NOV ACTUAL	2022 NOV BUDGET	2022 JAN-DEC ACTUAL	2022 JAN-DEC BUDGET	2022 % OF BUDGET
REVENUES:										
Intergovernmental	-	62,333	-	68,000	0%	65,220	174,818	151,024	190,710	79%
Other Revenue	-	-	29,470	-		-	-	50,321	-	
TOTAL REVENUES:	**-**	**62,333**	**29,470**	**68,000**	**43%**	**65,220**	**174,818**	**201,345**	**190,710**	**106%**
EXPENDITURES:										
Police	19,071	233,727	222,649	254,975	87%	20,115	239,486	237,968	261,257	91%
TOTAL EXPENDITURES	**19,071**	**233,727**	**222,649**	**254,975**	**87%**	**20,115**	**239,486**	**237,968**	**261,257**	**91%**
OTHER FINANCING SOURCES/(USES)										
Transfers In	146,508	1,943,333	1,994,203	2,120,000	94%	205,151	2,266,917	2,436,562	2,473,000	99%
Advances In	-	-	-	-		-	-	-	-	
Advances Out	-	-	-	-		-	-	-	-	
Police - Capital	(32,813)	(274,404)	(175,209)	(299,350)	59%	-	(268,487)	(60,816)	(292,895)	21%
Fire - Capital	(518)	(90,773)	(104,582)	(99,025)	106%	(24,652)	(259,417)	(253,626)	(283,000)	90%
Public Works - Capital	(345,000)	(587,247)	(612,064)	(640,633)	96%	(5,280)	(1,193,690)	(827,946)	(1,302,207)	64%
Fire - Debt	(292,167)	(341,458)	(362,081)	(372,500)	97%	(292,594)	(603,772)	(632,929)	(658,660)	96%
Public Works - Debt	(95,722)	(317,356)	(342,223)	(346,206)	99%	(97,995)	(317,356)	(342,806)	(346,207)	99%
TOTAL OTHER FINANCING SOURCES/(USES)	**(619,712)**	**332,096**	**398,044**	**362,286**		**(215,370)**	**(375,805)**	**318,439**	**(409,969)**	
TOTAL SURPLUS/(DEFICIT)	**(638,783)**	**160,702**	**204,865**	**175,311**		**(170,265)**	**(440,473)**	**281,816**	**(480,516)**	

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

GOLF FUND
STATEMENT OF REVENUES AND EXPENDITURES
NOVEMBER 30, 2022

	2021 NOV ACTUAL	2021 NOV BUDGET	2021 JAN-DEC ACTUAL	2021 JAN-DEC BUDGET	2021 % OF BUDGET	2022 NOV ACTUAL	2022 NOV BUDGET	2022 JAN-DEC ACTUAL	2022 JAN-DEC BUDGET	2022 % OF BUDGET
REVENUES:										
Memberships	-	9,167	8,355	10,000	84%	-	9,167	6,108	10,000	61%
Greens Fees	16,481	409,750	486,632	447,000	109%	20,958	409,750	482,271	447,000	108%
Cart Rentals	5,521	178,750	219,065	195,000	112%	6,809	178,750	216,524	195,000	111%
Merchandise Sales	488	22,917	22,291	25,000	89%	664	22,917	22,013	25,000	88%
Food and Beverage Sales	1,274	110,917	97,761	121,000	81%	2,390	88,917	101,193	97,000	104%
Rental Income	19	367	252	400	63%	-	367	177	400	44%
Other Revenue	690	23,833	24,175	26,000	93%	687	23,833	24,154	26,000	93%
TOTAL REVENUES:	24,473	755,700	858,532	824,400	104%	31,507	733,700	852,440	800,400	107%
EXPENDITURES:										
Personal Services	38,038	511,547	441,426	558,051	79%	39,811	503,834	502,691	549,637	91%
Contractual Services	10,314	138,657	134,358	151,262	89%	9,119	159,087	121,497	173,549	70%
Materials and Supplies	12,339	167,349	137,963	182,553	76%	3,119	172,453	147,920	188,130	79%
Other Expenditures	2,187	52,483	40,299	57,200	70%	2,040	58,691	40,893	64,027	64%
TOTAL EXPENDITURES	62,878	869,977	754,045	949,066	79%	54,089	894,064	813,001	975,343	83%
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	160,417	-	175,000	0%	-	137,500	-	150,000	0%
Capital	(74,922)	(133,962)	(102,875)	(146,140)	70%	(19,349)	(176,917)	(86,944)	(193,000)	45%
TOTAL OTHER FINANCING SOURCES/(USES)	(74,922)	26,455	(102,875)	28,860		(19,349)	(39,417)	(86,944)	(43,000)	
TOTAL SURPLUS/(DEFICIT)	(113,328)	(87,822)	1,612	(95,806)		(41,931)	(199,781)	(47,506)	(217,943)	

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

WATER FUND
STATEMENT OF REVENUES AND EXPENDITURES
NOVEMBER 30, 2022

	2021 NOV ACTUAL	2021 NOV BUDGET	2021 JAN-DEC ACTUAL	2021 JAN-DEC BUDGET	2021 % OF BUDGET	2022 NOV ACTUAL	2022 NOV BUDGET	2022 JAN-DEC ACTUAL	2022 JAN-DEC BUDGET	2022 % OF BUDGET
REVENUES:										
Service Charges and Collections	180,984	2,044,167	1,972,499	2,230,000	88%	183,739	2,067,083	1,942,726	2,255,000	86%
Intergovernmental	-	54,913	-	59,905	0%	67,394	568,333	67,394	620,000	11%
Water Tap-In Fees	-	3,208	2,950	3,500	84%	-	3,208	78,450	3,500	2241%
Well Field Protection Fee	9,092	96,708	96,362	105,500	91%	9,014	96,708	97,153	105,500	92%
Rental Income	7,023	31,167	41,040	34,000	121%	1,815	31,167	37,267	34,000	110%
Other Revenue	2,931	19,708	24,982	21,500	116%	3,575	19,708	24,786	21,500	115%
TOTAL REVENUES:	**200,030**	**2,249,871**	**2,137,834**	**2,454,405**	**87%**	**265,537**	**2,786,208**	**2,247,775**	**3,039,500**	**74%**
EXPENDITURES:										
Personal Services	35,175	419,062	395,088	457,158	86%	31,805	454,470	395,390	495,785	80%
Contractual Services	273,402	1,519,282	1,395,148	1,657,399	84%	284,493	1,567,381	1,486,716	1,709,870	87%
Materials and Supplies	2,041	48,276	30,707	52,665	58%	5,555	63,433	32,852	69,200	47%
Other Expenditures	(56)	917	119	1,000	12%	-	917	-	1,000	0%
TOTAL EXPENDITURES	**310,562**	**1,987,537**	**1,821,062**	**2,168,222**	**84%**	**321,853**	**2,086,200**	**1,914,958**	**2,275,855**	**84%**
OTHER FINANCING SOURCES/(USES)										
Debt Proceeds	-	54,913	-	59,905	0%	-	2,172,500	2,250,000	2,370,000	95%
Transfers In	-	-	-	-		-	594	-	648	0%
Debt Payments	-	(60,097)	(83,089)	(65,560)	127%	(46,333)	(113,907)	(111,893)	(124,262)	90%
Capital	(46,819)	(483,152)	(116,276)	(527,074)	22%	(22,412)	(2,680,669)	(1,102,557)	(2,924,367)	38%
TOTAL OTHER FINANCING SOURCES/(USES)	**(46,819)**	**(488,335)**	**(199,365)**	**(532,729)**		**(68,746)**	**(621,483)**	**1,035,550**	**(677,981)**	
TOTAL SURPLUS/(DEFICIT)	**(157,351)**	**(226,001)**	**117,407**	**(246,546)**		**(125,061)**	**78,525**	**1,368,367**	**85,664**	

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

SEWER FUND
STATEMENT OF REVENUES AND EXPENDITURES
NOVEMBER 30, 2022

	2021 NOV ACTUAL	2021 NOV BUDGET	2021 JAN-DEC ACTUAL	2021 JAN-DEC BUDGET	2021 % OF BUDGET	2022 NOV ACTUAL	2022 NOV BUDGET	2022 JAN-DEC ACTUAL	2022 JAN-DEC BUDGET	2022 % OF BUDGET
REVENUES:										
Service Charges and Collections	30,333	371,250	336,567	405,000	83%	30,347	352,917	336,900	385,000	88%
Intergovernmental	-	63,905	1,519	69,715	2%	44,533	572,000	44,533	624,000	7%
Sewer Tap-In Fees	-	9,167	2,200	10,000	22%	5,200	9,167	12,900	10,000	129%
Wastewater Treatment Fees	86,544	1,135,292	955,466	1,238,500	77%	84,408	1,020,708	948,170	1,113,500	85%
Other Revenue	-	-	75	-		-	-	-	-	
TOTAL REVENUES:	**116,876**	**1,579,614**	**1,295,827**	**1,723,215**	**75%**	**164,488**	**1,954,792**	**1,342,502**	**2,132,500**	**63%**
EXPENDITURES:										
Personal Services	35,174	405,312	390,103	442,158	88%	31,309	440,765	387,848	480,835	81%
Contractual Services	88,103	1,197,132	1,144,546	1,305,962	88%	68,091	1,472,961	1,151,537	1,606,867	72%
Materials and Supplies	2,140	31,196	24,635	34,032	72%	1,487	41,983	25,838	45,800	56%
Other Expenditures	-	183	-	200	0%	-	-	-	-	
TOTAL EXPENDITURES	**125,417**	**1,633,823**	**1,559,284**	**1,782,352**	**87%**	**100,887**	**1,955,710**	**1,565,223**	**2,133,502**	**73%**
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	-	-	-		-	594	-	648	0%
Debt Proceeds	-	36,405	-	39,715	0%	-	2,148,667	2,250,000	2,344,000	96%
Debt Payments	-	(4,862)	(7,954)	(5,304)	150%	(46,333)	(54,653)	(51,636)	(59,621)	87%
Capital	(15,186)	(352,485)	(49,021)	(384,529)	13%	-	(2,718,169)	(1,087,931)	(2,965,275)	37%
TOTAL OTHER FINANCING SOURCES/(USES)	**(15,186)**	**(320,942)**	**(56,975)**	**(350,118)**		**(46,333)**	**(624,155)**	**1,110,433**	**(680,896)**	
TOTAL SURPLUS/(DEFICIT)	**(23,726)**	**(375,151)**	**(320,432)**	**(409,255)**		**17,268**	**(625,073)**	**887,713**	**(681,898)**	

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

COST RECOVERY
NOVEMBER 30, 2022

Golf Course	2018	2019	2020	2021	2022
Revenues	786,926	818,337	738,337	858,532	852,440
Expenditure - Operating	694,109	798,247	690,602	754,045	813,001
Expenditure - Building Maint.	11,057	24,001	25,934	16,499	29,017
% Cost Recovery	111.59%	99.52%	103.04%	111.42%	101.24%
Expenditure - Capital	202,734	91,178	50,948	102,875	86,944
% Cost Recovery	86.68%	89.59%	96.20%	98.30%	91.76%

Recreation Center	2018	2019	2020	2021	2022
Revenues	1,067,122	1,044,191	490,491	751,829	894,512
Expenditure - Operating	1,212,758	1,221,423	1,016,366	1,185,591	1,355,752
Expenditure - Building Maint.	19,663	26,382	30,395	30,395	36,108
% Cost Recovery	86.59%	83.68%	46.86%	61.83%	64.27%
Expenditure - Capital	159,112	214,107	84,693	46,767	127,663
% Cost Recovery	76.69%	71.43%	43.35%	59.54%	58.87%

Cassel Hills Pool	2018	2019	2020	2021	2022
Revenues	102,180	99,414	(43)	92,470	100,219
Expenditure - Operating	103,983	111,917	5,140	113,106	130,991
Expenditure - Building Maint.	16,585	35,583	12,569	29,548	19,200
% Cost Recovery	84.75%	67.40%	0.00%	64.82%	66.73%
Expenditure - Capital	86,304	39,769	5,105	26,287	18,384
% Cost Recovery	49.39%	53.09%	0.00%	54.74%	59.45%

FUND STATEMENT
NOVEMBER 30, 2022

Fund	Description..................	Beg Yr Bal....	Ytd Receipts..	Ytd Expenses..	Unexp bal.....	Encumbrances..	Unenc bal.....
110	GENERAL FUND	21,630,407.69	34,860,929.06	34,345,969.97	22,145,366.78	2,361,294.28	19,784,072.50
221	STREET FUND	1,726,616.15	1,504,905.05	1,347,913.03	1,883,608.17	219,933.50	1,663,674.67
222	STATE HIGHWAY FUND	210,083.82	119,434.20	81,769.94	247,748.08	6,603.74	241,144.34
224	PERMISS MOT VEH LIC TX FD	153,383.72	40,779.66	46,862.00	147,301.38	-	147,301.38
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	235.00	-	3,678.77	-	3,678.77
227	OMVI EDUCATION & ENFORCEMENT F	17,763.98	420.00	-	18,183.98	-	18,183.98
228	OMVI INDIGENT FUND	231,218.49	41,068.05	-	272,286.54	-	272,286.54
229	COMPUTER LEGAL RSCH FUND	106,268.79	98,973.40	84,901.32	120,340.87	3,252.92	117,087.95
230	INDIGENT DRIVERS IAM FUND	176,464.04	5,541.20	1,242.00	180,763.24	3,622.00	177,141.24
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	592,628.35	826,173.58	221,266.35	604,907.23
241	FEMA SPECIAL REVENUE FUND	-	228,807.00	-	228,807.00	-	228,807.00
242	STORMWATER SPECIAL REVENUE	418,095.28	294,474.19	254,887.97	457,681.50	189,542.16	268,139.34
243	CHUCK GABBARD MEMORIAL	-	-	-	-	-	-
244	ONE OHIO OPIOID SETTLEMENT	-	8,359.89	-	8,359.89	-	8,359.89
245	JOB CREATION AND REVITALIZATION FUND	-	2,699,519.35	-	2,699,519.35	-	2,699,519.35
250	INFRASTRUCTURE FUND	-	734,204.00	-	734,204.00	-	734,204.00
251	COURT PROJECTS SPECIAL REVENUE	16,319.29	91,988.11	102,955.11	5,352.29	12.10	5,340.19
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	621,787.10	859,808.96	496,582.36	542,116.11	(45,533.75)
332	POLICE-FIRE-STREET CIP FUND	917,544.74	2,637,906.97	2,356,091.10	1,199,360.61	731,127.05	468,233.56
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	-	1,496,878.00	3,122.00	2,862.66	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	14,088,921.19	7,724,453.81	4,393,713.73	3,330,740.08
436	G.O. DEBT SERVICE FUND	175,511.11	3,714,174.43	3,208,246.13	681,439.41	-	681,439.41
641	GOLF COURSE OPERATIONS FUND	606,142.71	852,439.71	899,945.62	558,636.80	56,035.06	502,601.74
643	CASSEL HILLS GOLF MEM. FUND	564.41	-	-	564.41	-	564.41
651	WATER FUND	2,944,960.50	4,497,775.03	3,129,407.73	4,313,327.80	2,472,537.47	1,840,790.33
652	SEWER FUND	2,926,017.10	3,592,502.46	2,704,789.65	3,813,729.91	2,424,380.55	1,389,349.36
872	HOSPITAL CARE TRUST FUND	718,691.49	3,737,063.60	3,544,508.33	911,246.76	386,881.05	524,365.71
		39,668,276.26	80,599,528.48	69,473,215.97	50,794,588.77	14,347,099.67	36,447,489.10