GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES
OCTOBER 31, 2022

	2021 OCT ACTUAL	2021 OCT BUDGET	2021 JAN-DEC ACTUAL	2021 JAN-DEC BUDGET	2021 % BUDGET	2022 OCT ACTUAL	2022 OCT BUDGET	2022 JAN-DEC ACTUAL	2022 JAN-DEC BUDGET	2022 % BUDGET
REVENUES:										
Income Taxes	1,231,917	14,162,500	15,058,082	16,995,000	89%	1,658,185	14,729,167	16,292,158	17,675,000	92%
Other Taxes	3,240	1,196,364	1,504,481	1,435,637	105%	935	1,198,871	1,502,345	1,438,645	104%
Intergovernmental	107,386	568,654	499,212	682,385	73%	23,937	724,521	341,173	869,425	39%
Licenses, Permits, and Fees	12,876	169,583	185,601	203,500	91%	200	187,500	135,497	225,000	60%
Fines and Forfeitures	90,990	1,058,333	1,055,574	1,270,000	83%	92,008	1,139,583	952,036	1,367,500	70%
Charges for Services	272,479	3,111,417	3,034,210	3,733,700	81%	276,488	3,121,458	3,247,877	3,745,750	87%
Other Revenue	44,342	395,367	258,953	474,440	55%	115,555	447,242	462,177	536,690	86%
TOTAL REVENUES:	**1,763,230**	**20,662,218**	**21,596,113**	**24,794,662**	**87%**	**2,167,307**	**21,548,342**	**22,933,262**	**25,858,010**	**89%**
EXPENDITURES:										
Council/City Manager	173,970	2,764,248	2,046,210	3,317,098	62%	183,268	2,866,599	1,882,257	3,439,919	55%
Finance/Tax	208,872	1,249,018	1,252,964	1,498,821	84%	159,018	1,317,709	1,403,010	1,581,251	89%
Court	164,970	1,496,943	1,365,447	1,796,331	76%	148,227	1,653,073	1,480,095	1,983,688	75%
Police	534,271	4,860,343	4,530,345	5,832,411	78%	498,017	4,942,764	4,864,824	5,931,317	82%
Fire	267,203	2,570,429	2,264,927	3,084,514	73%	253,942	2,748,464	2,440,432	3,298,156	74%
Recreation	291,472	3,108,803	2,739,797	3,730,563	73%	258,183	3,288,384	3,130,624	3,946,061	79%
DES/Public Works	235,580	2,227,440	2,072,318	2,672,928	78%	140,137	2,332,982	2,157,305	2,799,578	77%
Non-Departmental	2,994	127,500	84,373	153,000	55%	3,372	142,725	96,090	171,270	56%
TOTAL EXPENDITURES	**1,879,331**	**18,404,722**	**16,356,382**	**22,085,667**	**74%**	**1,644,165**	**19,292,700**	**17,454,636**	**23,151,240**	**75%**
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	-	-	-		-	675	-	810	0%
Advances In	-	916,667	400,000	1,100,000	36%	-	-	10,000,000	-	
Transfers Out	(174,789)	(4,974,936)	(4,764,237)	(5,969,923)	80%	(224,195)	(5,318,828)	(4,613,547)	(6,382,594)	72%
Advances Out	-	-	-	-		-	-	(10,325,567)	-	
TOTAL OTHER FINANCING SOURCES/(USES)	**(174,789)**	**(4,058,269)**	**(4,364,237)**	**(4,869,923)**		**(224,195)**	**(5,318,153)**	**(4,939,114)**	**(6,381,784)**	
TOTAL SURPLUS/(DEFICIT)	**(290,889)**	**(1,800,773)**	**875,494**	**(2,160,928)**		**298,947**	**(3,062,512)**	**539,512**	**(3,675,014)**	

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

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

	2021 OCT ACTUAL	2021 OCT BUDGET	2021 JAN-DEC ACTUAL	2021 JAN-DEC BUDGET	2021 % OF BUDGET	2022 OCT ACTUAL	2022 OCT BUDGET	2022 JAN-DEC ACTUAL	2022 JAN-DEC BUDGET	2022 % OF BUDGET
REVENUES:										
Intergovernmental	-	56,667	-	68,000	0%	-	158,925	85,805	190,710	45%
Other Revenue	801	-	29,470	-		6,600	-	6,600	-	
TOTAL REVENUES:	801	56,667	29,470	68,000	43%	6,600	158,925	92,405	190,710	48%
EXPENDITURES:										
Police	27,057	212,479	203,578	254,975	80%	21,239	217,714	217,853	261,257	83%
TOTAL EXPENDITURES	27,057	212,479	203,578	254,975	80%	21,239	217,714	217,853	261,257	83%
OTHER FINANCING SOURCES/(USES)										
Transfers In	174,789	1,766,667	1,847,695	2,120,000	87%	487,195	2,060,833	2,231,411	2,473,000	90%
Advances In	-	-	-	-		-	-	-	-	
Advances Out	-	-	-	-		-	-	-	-	
Police - Capital	(5,807)	(249,458)	(136,396)	(299,350)	46%	-	(244,079)	(60,816)	(292,895)	21%
Fire - Capital	(2,334)	(82,521)	(104,063)	(99,025)	105%	(2,465)	(235,833)	(228,974)	(283,000)	81%
Public Works - Capital	-	(533,861)	(267,064)	(640,633)	42%	(51,169)	(1,085,173)	(811,886)	(1,302,207)	62%
Fire - Debt	-	(310,417)	(69,915)	(372,500)	19%	-	(548,883)	(340,335)	(658,660)	52%
Public Works - Debt	(120,603)	(288,505)	(246,501)	(346,206)	71%	(120,603)	(288,506)	(244,811)	(346,207)	71%
TOTAL OTHER FINANCING SOURCES/(USES)	46,044	301,905	1,023,756	362,286		312,957	(341,641)	544,589	(409,969)	
TOTAL SURPLUS/(DEFICIT)	19,788	146,093	849,648	175,311		298,319	(400,430)	419,140	(480,516)	

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

GOLF FUND
STATEMENT OF REVENUES AND EXPENDITURES
OCTOBER 31, 2022

	2021 OCT ACTUAL	2021 OCT BUDGET	2021 JAN-DEC ACTUAL	2021 JAN-DEC BUDGET	2021 % OF BUDGET	2022 OCT ACTUAL	2022 OCT BUDGET	2022 JAN-DEC ACTUAL	2022 JAN-DEC BUDGET	2022 % OF BUDGET
REVENUES:										
Memberships	-	8,333	8,355	10,000	84%	-	8,333	6,108	10,000	61%
Greens Fees	41,359	372,500	470,151	447,000	105%	42,851	372,500	461,314	447,000	103%
Cart Rentals	18,662	162,500	213,544	195,000	110%	18,976	162,500	209,715	195,000	108%
Merchandise Sales	1,870	20,833	21,804	25,000	87%	1,388	20,833	21,350	25,000	85%
Food and Beverage Sales	7,106	100,833	96,487	121,000	80%	7,550	80,833	98,803	97,000	102%
Rental Income	37	333	234	400	58%	19	333	177	400	44%
Other Revenue	2,086	21,667	23,485	26,000	90%	1,991	21,667	23,467	26,000	90%
TOTAL REVENUES:	71,120	687,000	834,059	824,400	101%	72,775	667,000	820,933	800,400	103%
EXPENDITURES:										
Personal Services	56,887	465,043	403,388	558,051	72%	51,677	458,031	462,880	549,637	84%
Contractual Services	11,880	126,052	124,044	151,262	82%	8,706	144,624	111,784	173,549	64%
Materials and Supplies	7,407	152,128	125,624	182,553	69%	7,901	156,775	132,744	188,130	71%
Other Expenditures	3,503	47,667	38,112	57,200	67%	3,820	53,356	38,854	64,027	61%
TOTAL EXPENDITURES	79,678	790,888	691,167	949,066	73%	72,104	812,786	746,262	975,343	77%
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	145,833	-	175,000	0%	-	125,000	-	150,000	0%
Capital	(112)	(121,783)	(27,952)	(146,140)	19%	-	(160,833)	(64,354)	(193,000)	33%
TOTAL OTHER FINANCING SOURCES/(USES)	(112)	24,050	(27,952)	28,860		-	(35,833)	(64,354)	(43,000)	
TOTAL SURPLUS/(DEFICIT)	(8,669)	(79,838)	114,940	(95,806)		671	(181,619)	10,317	(217,943)	

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

WATER FUND
STATEMENT OF REVENUES AND EXPENDITURES
OCTOBER 31, 2022

	2021 OCT ACTUAL	2021 OCT BUDGET	2021 JAN-DEC ACTUAL	2021 JAN-DEC BUDGET	2021 % OF BUDGET	2022 OCT ACTUAL	2022 OCT BUDGET	2022 JAN-DEC ACTUAL	2022 JAN-DEC BUDGET	2022 % OF BUDGET
REVENUES:										
Service Charges and Collections	195,015	1,858,333	1,791,515	2,230,000	80%	193,273	1,879,167	1,758,987	2,255,000	78%
Intergovernmental	-	49,921	-	59,905	0%	-	516,667	-	620,000	0%
Water Tap-In Fees	-	2,917	2,950	3,500	84%	36,500	2,917	78,450	3,500	2241%
Well Field Protection Fee	8,897	87,917	87,270	105,500	83%	8,925	87,917	88,139	105,500	84%
Rental Income	3,511	28,333	34,017	34,000	100%	1,815	28,333	35,451	34,000	104%
Other Revenue	1,722	17,917	22,051	21,500	103%	1,954	17,917	21,211	21,500	99%
TOTAL REVENUES:	209,145	2,045,338	1,937,804	2,454,405	79%	242,467	2,532,917	1,982,238	3,039,500	65%
EXPENDITURES:										
Personal Services	43,409	380,965	359,913	457,158	79%	38,438	413,154	363,585	495,785	73%
Contractual Services	123,642	1,381,166	1,121,746	1,657,399	68%	125,783	1,495,725	1,199,012	1,794,870	67%
Materials and Supplies	1,989	43,888	28,666	52,665	54%	3,243	57,667	27,171	69,200	39%
Other Expenditures	-	833	175	1,000	17%	-	833	-	1,000	0%
TOTAL EXPENDITURES	169,040	1,806,852	1,510,500	2,168,222	70%	167,463	1,967,379	1,589,768	2,360,855	67%
OTHER FINANCING SOURCES/(USES)										
Debt Proceeds	-	49,921	-	59,905	0%	-	1,975,000	2,250,000	2,370,000	95%
Transfers In	-	-	-	-		-	540	-	648	0%
Debt Payments	-	(54,633)	(83,089)	(65,560)	127%	-	(208,691)	(65,559)	(250,429)	26%
Capital	(8,263)	(439,229)	(69,457)	(527,074)	13%	(7,388)	(2,261,000)	(952,356)	(2,713,200)	35%
TOTAL OTHER FINANCING SOURCES/(USES)	(8,263)	(443,941)	(152,546)	(532,729)		(7,388)	(494,151)	1,232,085	(592,981)	
TOTAL SURPLUS/(DEFICIT)	31,843	(205,455)	274,758	(246,546)		67,616	71,387	1,624,555	85,664	

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

SEWER FUND
STATEMENT OF REVENUES AND EXPENDITURES
OCTOBER 31, 2022

	2021 OCT ACTUAL	2021 OCT BUDGET	2021 JAN-DEC ACTUAL	2021 JAN-DEC BUDGET	2021 % OF BUDGET	2022 OCT ACTUAL	2022 OCT BUDGET	2022 JAN-DEC ACTUAL	2022 JAN-DEC BUDGET	2022 % OF BUDGET
REVENUES:										
Service Charges and Collections	31,809	337,500	306,234	405,000	76%	32,659	320,833	306,553	385,000	80%
Intergovernmental	-	58,096	1,519	69,715	2%	-	520,000	-	624,000	0%
Sewer Tap-In Fees	-	8,333	2,200	10,000	22%	800	8,333	7,700	10,000	77%
Wastewater Treatment Fees	88,414	1,032,083	868,922	1,238,500	70%	91,335	927,917	863,761	1,113,500	78%
Other Revenue	-	-	75	-		-	-	-	-	
TOTAL REVENUES:	**120,223**	**1,436,013**	**1,178,951**	**1,723,215**	**68%**	**124,795**	**1,777,083**	**1,178,014**	**2,132,500**	**55%**
EXPENDITURES:										
Personal Services	42,915	368,465	354,929	442,158	80%	37,575	400,696	356,539	480,835	74%
Contractual Services	85,296	1,088,302	1,056,443	1,305,962	81%	69,128	1,419,333	1,082,179	1,703,200	64%
Materials and Supplies	2,939	28,360	22,495	34,032	66%	2,987	37,333	24,351	44,800	54%
Other Expenditures	-	167	-	200	0%	-	-	-	-	
TOTAL EXPENDITURES	**131,150**	**1,485,293**	**1,433,867**	**1,782,352**	**80%**	**109,690**	**1,857,363**	**1,463,070**	**2,228,835**	**66%**
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	-	-	-		-	540	-	648	0%
Debt Proceeds	-	33,096	-	39,715	0%	-	1,953,333	2,250,000	2,344,000	96%
Debt Payments	-	(4,420)	(7,954)	(5,304)	150%	-	(154,823)	(5,303)	(185,788)	3%
Capital	(8,263)	(320,441)	(33,835)	(384,529)	9%	(7,376)	(2,286,479)	(960,142)	(2,743,775)	35%
TOTAL OTHER FINANCING SOURCES/(USES)	**(8,263)**	**(291,765)**	**(41,789)**	**(350,118)**		**(7,376)**	**(487,969)**	**1,284,556**	**(585,563)**	
TOTAL SURPLUS/(DEFICIT)	**(19,189)**	**(341,046)**	**(296,705)**	**(409,255)**		**7,729**	**(568,248)**	**999,500**	**(681,898)**	

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

COST RECOVERY
OCTOBER 31, 2022

Golf Course	2018	2019	2020	2021	2022
Revenues	761,998	803,170	598,045	834,060	820,933
Expenditure - Operating	694,109	731,341	642,621	691,168	746,262
Expenditure - Building Maint.	11,057	24,001	25,934	16,499	26,378
% Cost Recovery	108.06%	106.33%	89.45%	117.86%	106.25%
Expenditure - Capital	196,208	90,954	50,837	27,952	64,354
% Cost Recovery	84.54%	94.90%	83.13%	113.38%	98.08%

Recreation Center	2018	2019	2020	2021	2022
Revenues	977,764	957,409	444,455	686,950	813,399
Expenditure - Operating	1,103,437	1,088,726	934,769	1,078,620	1,243,644
Expenditure - Building Maint.	19,663	26,382	30,395	13,854	34,010
% Cost Recovery	87.06%	85.86%	46.05%	62.88%	63.66%
Expenditure - Capital	154,622	210,750	79,522	46,412	123,404
% Cost Recovery	76.52%	72.21%	42.54%	60.32%	58.06%

Cassel Hills Pool	2018	2019	2020	2021	2022
Revenues	102,180	99,414	(43)	92,470	100,219
Expenditure - Operating	103,983	109,403	5,041	111,738	130,680
Expenditure - Building Maint.	16,585	35,583	12,569	29,548	18,196
% Cost Recovery	84.75%	68.57%	0.00%	65.45%	67.32%
Expenditure - Capital	86,304	24,695	5,094	26,258	18,384
% Cost Recovery	49.39%	58.59%	0.00%	55.19%	59.92%

FUND STATEMENT
OCTOBER 31, 2022

Fund	Description..................	Beg Yr Bal....	Ytd Receipts..	Ytd Expenses..	Unexp bal.....	Encumbrances..	Unenc bal.....
110	GENERAL FUND	21,630,407.69	32,933,261.91	32,403,775.02	22,159,894.58	2,473,517.16	19,686,377.42
221	STREET FUND	1,726,616.15	1,401,637.56	1,294,827.85	1,833,425.86	238,393.21	1,595,032.65
222	STATE HIGHWAY FUND	210,083.82	111,924.40	79,495.93	242,512.29	8,318.89	234,193.40
224	PERMISS MOT VEH LIC TX FD	153,383.72	37,350.72	46,862.00	143,872.44	35.00	143,837.44
225	LAW ENFORCEMENT FUND	38,731.24	13,343.20	-	52,074.44	9,068.94	43,005.50
226	DRUG LAW ENFORCEMENT FUND	3,443.77	200.00	-	3,643.77	-	3,643.77
227	OMVI EDUCATION & ENFORCEMENT F	17,763.98	420.00	-	18,183.98	-	18,183.98
228	OMVI INDIGENT FUND	231,218.49	36,990.20	-	268,208.69	-	268,208.69
229	COMPUTER LEGAL RSCH FUND	106,268.79	91,082.90	79,971.65	117,380.04	4,886.90	112,493.14
230	INDIGENT DRIVERS IAM FUND	176,464.04	5,172.20	1,050.00	180,586.24	3,814.00	176,772.24
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	587,503.35	831,298.58	51,391.35	779,907.23
241	FEMA SPECIAL REVENUE FUND	-	228,807.00	-	228,807.00	-	228,807.00
242	STORMWATER SPECIAL REVENUE	418,095.28	243,524.62	242,198.36	419,421.54	58,630.08	360,791.46
243	CHUCK GABBARD MEMORIAL	-	-	-	-	-	-
244	ONE OHIO OPIOID SETTLEMENT	-	8,359.89	-	8,359.89	-	8,359.89
245	JOB CREATION AND REVITALIZATION FUND	-	2,376,254.75	-	2,376,254.75	-	2,376,254.75
250	INFRASTRUCTURE FUND	-	6,204.00	-	6,204.00	-	6,204.00
251	COURT PROJECTS SPECIAL REVENUE	16,319.29	84,076.91	96,167.32	4,228.88	24.20	4,204.68
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	576,212.10	851,536.42	459,279.90	246,201.81	213,078.09
332	POLICE-FIRE-STREET CIP FUND	917,544.74	2,323,815.70	1,904,675.27	1,336,685.17	354,354.82	982,330.35
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	-	1,489,285.94	10,714.06	10,197.63	516.43
340	OPWC FUND	-	181,433.60	195,423.99	(13,990.39)	-	(13,990.39)
355	CAPITAL IMPROVEMENT RESERVE FD	-	-	-	-	-	-
360	FACILITIES IMP/MAINT RESERVE	2,813,375.00	19,000,000.00	13,884,648.28	7,928,726.72	4,393,713.73	3,535,012.99
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	820,932.66	810,615.53	616,459.84	93,608.44	522,851.40
643	CASSEL HILLS GOLF MEM. FUND	564.41	-	-	564.41	-	564.41
651	WATER FUND	2,944,960.50	4,232,237.95	2,607,682.91	4,569,515.54	2,152,215.69	2,417,299.85
652	SEWER FUND	2,926,017.10	3,428,014.48	2,428,514.01	3,925,517.57	1,793,092.85	2,132,424.72
872	HOSPITAL CARE TRUST FUND	718,691.49	3,216,465.91	3,200,505.72	734,651.68	94,416.06	640,235.62
		39,668,276.26	76,079,349.06	65,543,051.26	50,204,574.06	11,985,880.76	38,218,693.30