

**GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES
SEPTEMBER 30, 2023**

	2022 SEPT ACTUAL	2022 JAN-SEPT BUDGET	2022 JAN-SEPT ACTUAL	2022 JAN-DEC BUDGET	2022 % BUDGET	2023 SEPT ACTUAL	2023 JAN-SEPT BUDGET	2023 JAN-SEPT ACTUAL	2023 JAN-DEC BUDGET	2023 % BUDGET
REVENUES:										
Income Taxes	1,806,274	13,256,250	14,633,973	17,675,000	83%	1,712,443	13,852,875	16,060,812	18,470,500	87%
Other Taxes	681,165	1,078,984	1,501,410	1,438,645	104%	691,828	1,074,028	1,510,884	1,432,037	106%
Intergovernmental	25,425	652,069	317,236	869,425	36%	27,640	941,645	550,026	1,255,526	44%
Licenses, Permits, and Fees	(64,897)	168,750	135,297	225,000	60%	866	-	4,246	-	
Fines and Forfeitures	95,381	1,025,625	860,028	1,367,500	63%	91,642	941,250	868,766	1,255,000	69%
Charges for Services	264,593	2,809,313	2,971,364	3,745,750	79%	266,141	2,820,656	2,968,512	3,760,875	79%
Other Revenue	70,511	402,518	346,622	536,690	65%	120,889	490,289	912,435	653,719	140%
TOTAL REVENUES:	2,878,452	19,393,508	20,765,929	25,858,010	80%	2,911,449	20,120,743	22,875,680	26,827,657	85%
EXPENDITURES:										
Council/City Manager	209,342	2,648,714	1,703,334	3,531,619	48%	184,798	2,437,189	2,022,265	3,249,585	62%
Finance/Tax	128,283	1,260,038	1,253,478	1,680,051	75%	355,977	1,024,110	1,445,134	1,365,480	106%
Court	179,909	1,499,991	1,331,868	1,999,988	67%	183,521	1,586,755	1,456,991	2,115,673	69%
Police	561,612	4,639,663	4,367,094	6,186,217	71%	615,772	4,778,836	4,380,487	6,371,781	69%
Fire	319,397	2,529,492	2,188,009	3,372,656	65%	341,765	2,689,859	2,541,092	3,586,479	71%
Recreation	382,843	3,052,947	2,875,599	4,070,596	71%	344,197	2,911,160	2,932,090	4,368,721	67%
DES/Public Works	237,675	2,171,234	2,026,156	2,894,978	70%	101,493	2,038,243	1,914,218	2,717,657	70%
Non-Departmental	13,623	128,453	92,718	171,270	54%	15,197	130,763	104,319	174,350	60%
TOTAL EXPENDITURES	2,032,683	17,930,531	15,838,255	23,907,375	66%	2,142,720	17,596,914	16,796,596	23,949,726	70%
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	608	-	810	0%	-	-	-	-	
Advances In	-	-	10,000,000	-		-	-	100,000	-	
Transfers Out	(184,396)	(4,680,185)	(4,389,352)	(6,240,246)	70%	(174,573)	(4,652,159)	(3,607,062)	(6,202,879)	58%
Advances Out	(325,567)	-	(10,325,567)	-		-	-	-	-	
TOTAL OTHER FINANCING SOURCES/(USES)	(509,963)	(4,679,577)	(4,714,919)	(6,239,436)		(174,573)	(4,652,159)	(3,507,062)	(6,202,879)	
TOTAL SURPLUS/(DEFICIT)	335,805	(3,216,601)	212,755	(4,288,801)		594,156	(2,128,330)	2,572,022	(3,324,948)	

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

POLICE-FIRE-STREET CIP FUND
STATEMENT OF REVENUES AND EXPENDITURES
SEPTEMBER 30, 2023

	2022 SEPT ACTUAL	2022 JAN-SEPT BUDGET	2022 JAN-SEPT ACTUAL	2022 JAN-DEC BUDGET	2022 % BUDGET	2023 SEPT ACTUAL	2023 JAN-SEPT BUDGET	2023 JAN-SEPT ACTUAL	2023 JAN-DEC BUDGET	2023 % OF BUDGET
REVENUES:										
Intergovernmental	85,805	143,033	85,805	190,710	45%	-	124,125	180,350	165,500	109%
Other Revenue	(19,870)	32,791	-	43,721	0%	48,500	94,664	49,205	126,218	39%
TOTAL REVENUES:	65,935	175,823	85,805	234,431	37%	48,500	218,789	229,555	291,718	79%
EXPENDITURES:										
Police	28,159	197,293	196,614	263,057	75%	34,596	199,369	196,664	265,825	74%
TOTAL EXPENDITURES	28,159	197,293	196,614	263,057	75%	34,596	199,369	196,664	265,825	74%
OTHER FINANCING SOURCES/(USES)										
Transfers In	184,396	1,946,401	1,744,216	2,595,201	67%	174,573	1,732,500	1,929,433	2,310,000	84%
Advances In	-	-	-	-		-	-	-	-	
Advances Out	-	-	-	-		-	-	-	-	
Police - Capital	-	(259,196)	(90,816)	(345,595)	26%	(10,440)	(333,632)	(379,443)	(444,842)	85%
Fire - Capital	(37,059)	(212,250)	(226,509)	(283,000)	80%	(10,245)	(238,001)	(75,383)	(317,334)	24%
Public Works - Capital	(29,571)	(976,655)	(760,717)	(1,302,207)	58%	(108,611)	(813,134)	(826,503)	(1,084,178)	76%
Fire - Debt	(279,831)	(493,995)	(340,335)	(658,660)	52%	-	(448,500)	(247,435)	(598,000)	41%
Public Works - Debt	-	(259,655)	(124,208)	(346,207)	36%	-	(274,094)	(151,854)	(365,459)	42%
TOTAL OTHER FINANCING SOURCES/(USES)	(162,065)	(255,351)	201,631	(340,468)		45,278	(374,860)	248,815	(499,813)	
TOTAL SURPLUS/(DEFICIT)	(124,289)	(276,821)	90,822	(369,094)		59,181	(355,440)	281,706	(473,920)	

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

GOLF FUND
STATEMENT OF REVENUES AND EXPENDITURES
SEPTEMBER 30, 2023

	2022 SEPT ACTUAL	2022 JAN-SEPT BUDGET	2022 JAN-SEPT ACTUAL	2022 JAN-DEC BUDGET	2022 % BUDGET	2023 SEPT ACTUAL	2023 JAN-SEPT BUDGET	2023 JAN-SEPT ACTUAL	2023 JAN-DEC BUDGET	2023 % OF BUDGET
REVENUES:										
Memberships	-	7,500	6,108	10,000	61%	-	6,000	9,585	8,000	120%
Greens Fees	64,676	335,250	418,462	447,000	94%	73,439	335,250	509,068	447,000	114%
Cart Rentals	32,123	146,250	190,739	195,000	98%	34,083	146,250	212,912	195,000	109%
Merchandise Sales	4,745	18,750	19,962	25,000	80%	6,066	18,750	26,337	25,000	105%
Food and Beverage Sales	15,503	72,750	91,253	97,000	94%	15,185	69,750	97,055	93,000	104%
Rental Income	28	300	158	400	40%	28	225	186	300	62%
Other Revenue	3,609	19,500	21,475	26,000	83%	3,973	16,875	24,840	22,500	110%
TOTAL REVENUES:	120,685	600,300	748,158	800,400	93%	132,775	593,100	879,984	790,800	111%
EXPENDITURES:										
Personal Services	73,308	431,353	411,203	575,137	71%	70,851	444,318	420,351	592,424	71%
Contractual Services	15,260	129,712	103,078	172,949	60%	16,431	130,899	114,510	174,532	66%
Materials and Supplies	8,656	141,548	129,332	188,730	69%	5,926	150,609	128,908	200,812	64%
Other Expenditures	4,180	48,020	35,034	64,027	55%	4,392	48,020	45,107	64,027	70%
TOTAL EXPENDITURES	101,403	750,632	678,647	1,000,843	68%	97,599	773,846	708,876	1,031,795	69%
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	112,500	-	150,000	0%	-	112,500	-	150,000	0%
Capital	(19,886)	(144,750)	(65,354)	(193,000)	34%	(1,509)	(47,075)	(28,084)	(62,766)	45%
TOTAL OTHER FINANCING SOURCES/(USES)	(19,886)	(32,250)	(65,354)	(43,000)		(1,509)	65,426	(28,084)	87,234	
TOTAL SURPLUS/(DEFICIT)	(605)	(182,582)	4,157	(243,443)		33,667	(115,321)	143,024	(153,761)	

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

WATER FUND
STATEMENT OF REVENUES AND EXPENDITURES
SEPTEMBER 30, 2023

	2022 SEPT ACTUAL	2022 JAN-SEPT BUDGET	2022 JAN-SEPT ACTUAL	2022 JAN-DEC BUDGET	2022 % BUDGET	2023 SEPT ACTUAL	2023 JAN-SEPT BUDGET	2023 JAN-SEPT ACTUAL	2023 JAN-DEC BUDGET	2023 % OF BUDGET
REVENUES:										
Service Charges and Collections	192,769	1,691,250	1,565,714	2,255,000	69%	265,817	1,928,911	2,064,656	2,571,881	80%
Intergovernmental	-	465,000	-	620,000	0%	-	40,170	103,400	53,560	193%
Water Tap-In Fees	3,100	2,625	41,950	3,500	1199%	510	3,413	37,610	4,550	827%
Well Field Protection Fee	8,978	79,125	79,214	105,500	75%	8,903	79,125	79,137	105,500	75%
Rental Income	1,815	25,500	33,636	34,000	99%	1,870	25,500	16,390	34,000	48%
Other Revenue	2,701	16,125	19,257	21,500	90%	2,149	17,625	20,325	23,500	86%
TOTAL REVENUES:	209,363	2,279,625	1,739,771	3,039,500	57%	279,247	2,094,743	2,321,519	2,792,991	83%
EXPENDITURES:										
Personal Services	37,531	386,839	325,148	515,785	63%	79,412	685,535	603,198	914,046	66%
Contractual Services	139,003	1,293,172	1,075,229	1,724,229	62%	133,572	1,298,060	1,126,459	1,730,746	65%
Materials and Supplies	1,002	52,381	23,928	69,841	34%	1,012	64,650	38,407	86,200	45%
Other Expenditures	-	750	-	1,000	0%	-	750	-	1,000	0%
TOTAL EXPENDITURES	177,537	1,733,141	1,424,304	2,310,855	62%	213,996	2,048,994	1,768,063	2,731,992	65%
OTHER FINANCING SOURCES/(USES)										
Debt Proceeds	-	1,777,500	2,250,000	2,370,000	95%	-	1,915,170	-	2,553,560	0%
Transfers In	-	486	-	648	0%	-	-	-	-	
Debt Payments	-	(93,197)	(65,559)	(124,262)	53%	-	(295,553)	(115,558)	(394,071)	29%
Capital	(339,796)	(2,182,025)	(946,798)	(2,909,367)	33%	(1,176)	(2,566,241)	(1,953,631)	(3,421,655)	57%
TOTAL OTHER FINANCING SOURCES/(USES)	(339,796)	(497,236)	1,237,643	(662,981)		(1,176)	(946,625)	(2,069,188)	(1,262,166)	
TOTAL SURPLUS/(DEFICIT)	(307,970)	49,248	1,553,109	65,664		64,076	(900,875)	(1,515,733)	(1,201,167)	

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

SEWER FUND
STATEMENT OF REVENUES AND EXPENDITURES
SEPTEMBER 30, 2023

	2022 SEPT ACTUAL	2022 JAN-SEPT BUDGET	2022 JAN-SEPT ACTUAL	2022 JAN-DEC BUDGET	2022 % BUDGET	2023 SEPT ACTUAL	2023 JAN-SEPT BUDGET	2022 JAN-SEPT ACTUAL	2023 JAN-DEC BUDGET	2023 % OF BUDGET
REVENUES:										
Service Charges and Collections	32,111	288,750	273,894	385,000	71%	58,443	466,751	474,019	622,335	76%
Intergovernmental	-	468,000	-	624,000	0%	-	83,280	84,184	111,040	76%
Sewer Tap-In Fees	4,000	7,500	6,900	10,000	69%	-	3,938	8,800	5,250	168%
Wastewater Treatment Fees	91,551	835,125	772,426	1,113,500	69%	173,992	1,316,438	1,406,131	1,755,250	80%
Other Revenue	-	-	-	-		31,620	-	31,620	-	
TOTAL REVENUES:	127,663	1,599,375	1,053,220	2,132,500	49%	264,055	1,870,406	2,004,754	2,493,875	80%
EXPENDITURES:										
Personal Services	37,605	375,626	318,964	500,835	64%	81,097	685,473	609,785	913,964	67%
Contractual Services	73,755	1,204,331	1,027,822	1,605,774	64%	82,385	1,339,013	796,961	1,785,350	45%
Materials and Supplies	750	35,169	21,364	46,892	46%	144	42,450	20,662	56,600	37%
Other Expenditures	-	-	-	-		-	-	-	-	0%
TOTAL EXPENDITURES	112,110	1,615,126	1,368,150	2,153,502	64%	163,626	2,066,936	1,427,408	2,755,914	52%
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	486	-	648		-	-	-	-	
Debt Proceeds	-	1,758,000	2,250,000	2,344,000	96%	-	1,905,030	-	2,540,040	0%
Debt Payments	-	(44,716)	(5,303)	(59,621)	9%	-	(249,173)	(56,115)	(332,230)	17%
Capital	(331,935)	(2,223,956)	(954,596)	(2,965,275)	32%	(1,176)	(2,827,241)	(1,963,013)	(3,769,655)	52%
TOTAL OTHER FINANCING SOURCES/(USES)	(331,935)	(510,672)	1,290,102	(680,896)		(1,176)	(1,171,384)	(2,019,128)	(1,561,845)	
TOTAL SURPLUS/(DEFICIT)	(316,382)	(526,424)	975,171	(701,898)		99,253	(1,367,913)	(1,441,782)	(1,823,884)	

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

COST RECOVERY
YTD SEPTEMBER 30, 2023

Golf Course					
	2019	2020	2021	2022	2023
Revenues	739,758	626,107	762,939	748,158	879,984
Expenditure - Operating	649,608	550,474	611,490	665,296	708,876
Expenditure - Building Maint.	24,001	25,934	16,499	23,790	24,667
% Cost Recovery	109.82%	108.62%	121.49%	108.57%	119.96%
Expenditure - Capital	90,954	50,725	27,841	45,468	28,084
% Cost Recovery	96.76%	99.84%	116.33%	101.85%	115.54%
Recreation Center					
	2019	2020	2021	2022	2023
Revenues	893,305	400,632	629,411	758,194	732,890
Expenditure - Operating	998,902	815,243	955,573	1,131,992	1,127,436
Expenditure - Building Maint.	26,382	30,395	13,854	31,872	30,186
% Cost Recovery	87.13%	47.38%	64.93%	65.14%	63.31%
Expenditure - Capital	210,197	76,251	46,056	85,706	94,200
% Cost Recovery	72.30%	43.46%	61.98%	60.68%	58.55%
Cassel Hills Pool					
	2019	2020	2021	2022	2023
Revenues	99,414	(43)	92,470	100,219	92,882
Expenditure - Operating	107,298	4,919	110,903	128,795	159,278
Expenditure - Building Maint.	35,583	12,569	29,548	16,704	17,951
% Cost Recovery	69.58%	0.00%	65.84%	68.88%	52.41%
Expenditure - Capital	24,695	5,082	26,229	18,384	4,196
% Cost Recovery	59.32%	0.00%	55.48%	61.15%	51.20%

FUND STATEMENT
YTD SEPTEMBER 30, 2023

Fund Description.....	Beg Yr Bal....	Ytd Receipts..	Ytd Expenses..	Unexp bal.....	Encumbrances..	Unenc bal.....
110 GENERAL FUND	21,092,170.81	22,975,679.96	19,864,613.97	24,203,236.80	2,679,432.16	21,523,804.64
221 STREET FUND	1,934,953.35	1,421,079.19	1,343,567.98	2,012,464.56	198,046.70	1,814,417.86
222 STATE HIGHWAY FUND	255,645.23	110,761.89	63,490.34	302,916.78	11,951.24	290,965.54
224 PERMISS MOT VEH LIC TX FD	150,453.68	35,794.42	36,446.50	149,801.60	2,466.20	147,335.40
225 LAW ENFORCEMENT FUND	52,096.30	2,173.20	-	54,269.50	9,068.94	45,200.56
226 DRUG LAW ENFORCEMENT FUND	3,703.77	265.00	-	3,968.77	-	3,968.77
227 OMVI EDUCATION & ENFORCEMENT F	18,359.98	307.00	-	18,666.98	-	18,666.98
228 OMVI INDIGENT FUND	273,530.73	31,241.58	-	304,772.31	-	304,772.31
229 COMPUTER LEGAL RSCH FUND	123,512.65	73,754.48	60,125.80	137,141.33	28,148.33	108,993.00
230 INDIGENT DRIVERS IAM FUND	180,822.24	4,416.50	1,756.00	183,482.74	244.00	183,238.74
231 BASEBALL RECREATION FUND	-	-	-	-	-	-
232 SOCCER RECREATION FUND	-	-	-	-	-	-
233 POLICE CPT FUND	24,587.43	-	-	24,587.43	-	24,587.43
236 CARES ACT FUND	-	-	-	-	-	-
237 LOCAL CORONAVIRUS RELIEF FUND	-	-	-	-	-	-
238 AMERICAN RESCUE PLAN ACT	794,909.58	13,000.00	372,942.59	434,966.99	138,802.75	296,164.24
241 FEMA SPECIAL REVENUE FUND	277,476.00	-	277,472.77	3.23	-	3.23
242 STORMWATER SPECIAL REVENUE	463,007.10	332,379.16	543,092.81	252,293.45	24,311.65	227,981.80
243 CHUCK GABBARD MEMORIAL	-	-	-	-	-	-
244 ONEOHIO OPIOID SETTLEMENT	8,359.89	19,582.50	-	27,942.39	-	27,942.39
245 JOB CREATION AND REVITALIZATION	2,724,208.75	498,964.76	13,763.10	3,209,410.41	-	3,209,410.41
250 INFRASTRUCTURE	734,204.00	178,956.52	-	913,160.52	-	913,160.52
251 COURT PROJECTS SPECIAL REVENUE	1,787.28	73,419.40	71,078.85	4,127.83	36.30	4,091.53
255 EMPLOYEE RETIREMENT RESERVE	719,965.13	-	53,707.09	666,258.04	-	666,258.04
260 CRISIS INTERVENTION TRAIN FUND	-	-	7,976.63	(7,976.63)	32,023.37	(40,000.00)
325 CAPITAL IMPROVEMENT FUND	1,015,275.82	940,055.99	859,136.07	1,096,195.74	575,585.14	520,610.60
332 POLICE-FIRE-STREET CIP FUND	1,202,037.21	2,158,988.45	2,005,802.84	1,355,222.82	778,838.41	576,384.41
333 TIF CAPITAL PROJECTS FUND	442,731.64	65,058.80	17,040.60	490,749.84	7,385.39	483,364.45
335 DIXIE PHASE 3 - SIB LOAN FUND	-	-	-	-	-	-
336 STONEQUARRY CROSSINGS TIF FUND	29,368.98	9,090.98	1,449.68	37,010.28	13,651.76	23,358.52
337 CDBG FUND	100,000.00	100,000.00	200,000.01	(0.01)	-	(0.01)
338 FIELDSTONE WAY CONST. FUND	-	-	-	-	-	-
339 FIRE EQUIPMENT FUND	259.34	-	-	259.34	-	259.34
340 OPWC FUND	-	69,480.00	210,564.98	(141,084.98)	12,285.02	(153,370.00)
355 CAPITAL IMPROVEMENT RESERVE FD	-	-	-	-	-	-
360 FACILITIES IMP/MAINT RESERVE	7,318,207.99	-	4,063,468.23	3,254,739.76	1,795,124.68	1,459,615.08
436 G.O. DEBT SERVICE FUND	736,439.41	2,671,517.80	2,737,389.68	670,567.53	102,000.00	568,567.53
641 GOLF COURSE OPERATIONS FUND	668,289.86	879,984.34	736,960.56	811,313.64	220,498.99	590,814.65
643 CASSEL HILLS GOLF MEM. FUND	564.41	-	-	564.41	-	564.41
651 WATER FUND	4,270,561.50	2,329,988.75	3,837,854.06	2,762,696.19	1,242,121.35	1,520,574.84
652 SEWER FUND	3,717,218.14	2,004,754.10	3,447,137.96	2,274,834.28	1,344,070.28	930,764.00
872 HOSPITAL CARE TRUST FUND	914,123.13	2,068,281.18	2,292,268.36	690,135.95	664,599.18	25,536.77
	50,248,831.33	39,068,975.95	43,119,107.46	46,198,699.82	9,880,691.84	36,318,007.98