

**GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES
OCTOBER 31, 2023**

	2022 OCT ACTUAL	2022 JAN-OCT BUDGET	2022 JAN-OCT ACTUAL	2022 JAN-DEC BUDGET	2022 % BUDGET	2023 OCT ACTUAL	2023 JAN-OCT BUDGET	2023 JAN-OCT ACTUAL	2023 JAN-DEC BUDGET	2023 % BUDGET
REVENUES:										
Income Taxes	1,658,185	14,729,167	16,292,158	17,675,000	92%	1,719,375	15,392,083	17,780,188	18,470,500	96%
Other Taxes	935	1,198,871	1,502,345	1,438,645	104%	3,610	1,193,364	1,514,493	1,432,037	106%
Intergovernmental	23,937	724,521	341,173	869,425	39%	23,930	1,046,272	573,956	1,255,526	46%
Licenses, Permits, and Fees	200	187,500	135,497	225,000	60%	404	-	4,650	-	
Fines and Forfeitures	92,008	1,139,583	952,036	1,367,500	70%	86,633	1,045,833	955,398	1,255,000	76%
Charges for Services	276,488	3,121,458	3,247,852	3,745,750	87%	295,320	3,134,063	3,263,831	3,760,875	87%
Other Revenue	71,834	447,242	418,456	536,690	78%	168,132	544,766	1,080,567	653,719	165%
TOTAL REVENUES:	2,123,586	21,548,342	22,889,516	25,858,010	89%	2,297,403	22,356,381	25,173,083	26,827,657	94%
EXPENDITURES:										
Council/City Manager	199,207	2,943,016	1,902,541	3,531,619	54%	122,393	2,707,988	2,147,798	3,249,585	66%
Finance/Tax	159,768	1,400,043	1,413,246	1,680,051	84%	125,123	1,137,900	1,570,311	1,365,480	115%
Court	148,227	1,666,657	1,480,095	1,999,988	74%	144,040	1,763,061	1,601,250	2,115,673	76%
Police	500,363	5,155,181	4,867,457	6,186,217	79%	390,896	5,309,818	4,784,076	6,371,781	75%
Fire	263,066	2,810,547	2,451,075	3,372,656	73%	240,759	2,988,733	2,799,959	3,586,479	78%
Recreation	263,790	3,392,163	3,319,389	4,070,596	82%	273,605	3,640,601	3,254,066	4,368,721	74%
DES/Public Works	229,726	2,412,482	2,257,882	2,894,978	78%	99,775	2,264,714	2,133,368	2,717,657	79%
Non-Departmental	3,372	142,725	96,090	171,270	56%	4,165	145,292	109,489	174,350	63%
TOTAL EXPENDITURES	1,767,519	19,922,813	17,787,774	23,907,375	74%	1,400,756	19,958,105	18,400,318	23,949,726	77%
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	675	-	810	0%	-	-	-	-	
Advances In	-	-	10,000,000	-		-	-	100,000	-	
Transfers Out	(224,195)	(5,200,205)	(4,613,547)	(6,240,246)	74%	(177,898)	(5,169,066)	(3,244,960)	(6,202,879)	52%
Advances Out	-	-	(10,325,567)	-		-	-	-	-	
TOTAL OTHER FINANCING SOURCES/(USES)	(224,195)	(5,199,530)	(4,939,114)	(6,239,436)		(177,898)	(5,169,066)	(3,144,960)	(6,202,879)	
TOTAL SURPLUS/(DEFICIT)	131,873	(3,574,001)	162,628	(4,288,801)		718,750	(2,770,790)	3,627,805	(3,324,948)	

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

POLICE-FIRE-STREET CIP FUND
STATEMENT OF REVENUES AND EXPENDITURES
OCTOBER 31, 2023

	2022 OCT ACTUAL	2022 JAN-OCT BUDGET	2022 JAN-OCT ACTUAL	2022 JAN-DEC BUDGET	2022 % BUDGET	2023 OCT ACTUAL	2023 JAN-OCT BUDGET	2023 JAN-OCT ACTUAL	2023 JAN-DEC BUDGET	2023 % OF BUDGET
REVENUES:										
Intergovernmental	-	158,925	85,805	190,710	45%	-	137,917	180,350	165,500	109%
Other Revenue	50,321	36,434	50,321	43,721	115%	-	105,182	49,205	126,218	39%
TOTAL REVENUES:	50,321	195,359	136,125	234,431	58%	-	243,098	229,555	291,718	79%
EXPENDITURES:										
Police	21,239	219,214	217,853	263,057	83%	19,939	221,521	216,603	265,825	81%
TOTAL EXPENDITURES	21,239	219,214	217,853	263,057	83%	19,939	221,521	216,603	265,825	81%
OTHER FINANCING SOURCES/(USES)										
Transfers In	487,195	2,162,668	2,231,411	2,595,201	86%	177,898	1,925,000	2,107,331	2,310,000	91%
Advances In	-	-	-	-		-	-	-	-	
Advances Out	-	-	-	-		-	-	-	-	
Police - Capital	(43,905)	(287,996)	(134,721)	(345,595)	39%	-	(370,702)	(391,314)	(444,842)	88%
Fire - Capital	(2,465)	(235,833)	(228,974)	(283,000)	81%	(13,250)	(264,445)	(155,759)	(317,334)	49%
Public Works - Capital	(61,949)	(1,085,173)	(822,666)	(1,302,207)	63%	(403)	(903,482)	(1,259,454)	(1,084,178)	116%
Fire - Debt	-	(548,883)	(340,335)	(658,660)	52%	-	(498,333)	(247,435)	(598,000)	41%
Public Works - Debt	(120,603)	(288,506)	(244,811)	(346,207)	71%	-	(304,549)	(272,457)	(365,459)	75%
TOTAL OTHER FINANCING SOURCES/(USES)	258,272	(283,723)	459,904	(340,468)		164,245	(416,511)	(219,088)	(499,813)	
TOTAL SURPLUS/(DEFICIT)	287,354	(307,578)	378,176	(369,094)		144,306	(394,933)	(206,136)	(473,920)	

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

GOLF FUND
STATEMENT OF REVENUES AND EXPENDITURES
OCTOBER 31, 2023

	2022 OCT ACTUAL	2022 JAN-OCT BUDGET	2022 JAN-OCT ACTUAL	2022 JAN-DEC BUDGET	2022 % BUDGET	2023 OCT ACTUAL	2023 JAN-OCT BUDGET	2023 JAN-OCT ACTUAL	2023 JAN-DEC BUDGET	2023 % OF BUDGET
REVENUES:										
Memberships	-	8,333	6,108	10,000	61%	-	6,667	9,585	8,000	120%
Greens Fees	42,851	372,500	461,314	447,000	103%	37,888	372,500	546,956	447,000	122%
Cart Rentals	18,976	162,500	209,715	195,000	108%	15,274	162,500	228,187	195,000	117%
Merchandise Sales	1,388	20,833	21,350	25,000	85%	1,366	20,833	27,703	25,000	111%
Food and Beverage Sales	7,550	80,833	98,803	97,000	102%	6,233	77,500	103,289	93,000	111%
Rental Income	19	333	177	400	44%	28	250	214	300	71%
Other Revenue	1,991	21,667	23,467	26,000	90%	1,775	18,750	26,615	22,500	118%
TOTAL REVENUES:	72,775	667,000	820,933	800,400	103%	62,564	659,000	942,548	790,800	119%
EXPENDITURES:										
Personal Services	51,677	479,281	462,880	575,137	80%	43,863	493,687	464,214	592,424	78%
Contractual Services	9,300	144,124	112,378	172,949	65%	15,058	147,110	132,563	176,532	75%
Materials and Supplies	17,491	157,275	146,823	188,730	78%	4,746	165,677	141,037	198,812	71%
Other Expenditures	3,820	53,356	38,854	64,027	61%	4,043	53,356	50,052	64,027	78%
TOTAL EXPENDITURES	82,288	834,036	760,935	1,000,843	76%	67,709	859,829	787,867	1,031,795	76%
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	125,000	-	150,000	0%	-	125,000	-	150,000	0%
Capital	(3,242)	(160,833)	(68,595)	(193,000)	36%	(13,185)	(52,305)	(100,431)	(62,766)	160%
TOTAL OTHER FINANCING SOURCES/(USES)	(3,242)	(35,833)	(68,595)	(43,000)		(13,185)	72,695	(100,431)	87,234	
TOTAL SURPLUS/(DEFICIT)	(12,754)	(202,869)	(8,598)	(243,443)		(18,330)	(128,134)	54,250	(153,761)	

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

WATER FUND
STATEMENT OF REVENUES AND EXPENDITURES
OCTOBER 31, 2023

	2022 OCT ACTUAL	2022 JAN-OCT BUDGET	2022 JAN-OCT ACTUAL	2022 JAN-DEC BUDGET	2022 % BUDGET	2023 OCT ACTUAL	2023 JAN-OCT BUDGET	2023 JAN-OCT ACTUAL	2023 JAN-DEC BUDGET	2023 % OF BUDGET
REVENUES:										
Service Charges and Collections	193,273	1,879,167	1,758,987	2,255,000	78%	249,079	2,143,234	2,313,736	2,571,881	90%
Intergovernmental	-	516,667	-	620,000	0%	-	44,633	103,400	53,560	193%
Water Tap-In Fees	36,500	2,917	78,450	3,500	2241%	2,040	3,792	39,650	4,550	871%
Well Field Protection Fee	8,925	87,917	88,139	105,500	84%	9,201	87,917	88,338	105,500	84%
Rental Income	1,815	28,333	35,451	34,000	104%	1,870	28,333	18,260	34,000	54%
Other Revenue	1,954	17,917	21,211	21,500	99%	3,650	19,583	23,975	23,500	102%
TOTAL REVENUES:	242,467	2,532,917	1,982,238	3,039,500	65%	265,840	2,327,493	2,587,359	2,792,991	93%
EXPENDITURES:										
Personal Services	38,438	429,821	363,585	515,785	70%	58,145	761,705	661,343	914,046	72%
Contractual Services	126,994	1,436,857	1,202,223	1,724,229	70%	125,771	1,442,288	1,256,906	1,730,746	73%
Materials and Supplies	3,369	58,201	27,297	69,841	39%	3,161	71,833	48,121	86,200	56%
Other Expenditures	-	833	-	1,000	0%	-	833	-	1,000	0%
TOTAL EXPENDITURES	168,801	1,925,713	1,593,105	2,310,855	69%	187,077	2,276,660	1,966,370	2,731,992	72%
OTHER FINANCING SOURCES/(USES)										
Debt Proceeds	-	1,975,000	2,250,000	2,370,000	95%	-	2,127,967	-	2,553,560	0%
Transfers In	-	540	-	648	0%	-	-	-	-	
Debt Payments	-	(103,552)	(65,559)	(124,262)	53%	-	(328,393)	(115,558)	(394,071)	29%
Capital	(135,177)	(2,424,472)	(1,081,975)	(2,909,367)	37%	-	(2,851,379)	(2,154,845)	(3,421,655)	63%
TOTAL OTHER FINANCING SOURCES/(USES)	(135,177)	(552,484)	1,102,466	(662,981)		-	(1,051,805)	(2,270,402)	(1,262,166)	
TOTAL SURPLUS/(DEFICIT)	(61,511)	54,720	1,491,598	65,664		78,763	(1,000,973)	(1,649,414)	(1,201,167)	

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

SEWER FUND
STATEMENT OF REVENUES AND EXPENDITURES
OCTOBER 31, 2023

	2022 OCT ACTUAL	2022 JAN-OCT BUDGET	2022 JAN-OCT ACTUAL	2022 JAN-DEC BUDGET	2022 % BUDGET	2023 OCT ACTUAL	2023 JAN-OCT BUDGET	2022 JAN-OCT ACTUAL	2023 JAN-DEC BUDGET	2023 % OF BUDGET
REVENUES:										
Service Charges and Collections	32,659	320,833	306,553	385,000	80%	54,806	518,613	528,824	622,335	85%
Intergovernmental	-	520,000	-	624,000	0%	788	92,533	84,973	111,040	77%
Sewer Tap-In Fees	800	8,333	7,700	10,000	77%	1,632	4,375	10,432	5,250	199%
Wastewater Treatment Fees	91,335	927,917	863,761	1,113,500	78%	156,872	1,462,708	1,563,003	1,755,250	89%
Other Revenue	-	-	-	-		-	-	31,620	-	
TOTAL REVENUES:	124,795	1,777,083	1,178,014	2,132,500	55%	214,098	2,078,229	2,218,852	2,493,875	89%
EXPENDITURES:										
Personal Services	37,575	417,363	356,539	500,835	71%	57,851	761,637	667,636	913,964	73%
Contractual Services	72,138	1,338,145	1,099,959	1,605,774	69%	75,218	1,487,792	884,552	1,785,350	50%
Materials and Supplies	3,679	39,077	25,043	46,892	53%	1,222	47,167	22,042	56,600	39%
Other Expenditures	-	-	-	-		-	-	-	-	0%
TOTAL EXPENDITURES	113,391	1,794,585	1,481,541	2,153,502	69%	134,292	2,296,595	1,574,231	2,755,914	57%
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	540	-	648		-	-	-	-	
Debt Proceeds	-	1,953,333	2,250,000	2,344,000	96%	-	2,116,700	-	2,540,040	0%
Debt Payments	-	(49,684)	(5,303)	(59,621)	9%	-	(276,858)	(56,115)	(332,230)	17%
Capital	(135,165)	(2,471,063)	(1,089,761)	(2,965,275)	37%	-	(3,141,379)	(2,315,170)	(3,769,655)	61%
TOTAL OTHER FINANCING SOURCES/(USES)	(135,165)	(567,414)	1,154,937	(680,896)		-	(1,301,538)	(2,371,285)	(1,561,845)	
TOTAL SURPLUS/(DEFICIT)	(123,761)	(584,915)	851,410	(701,898)		79,806	(1,519,903)	(1,726,664)	(1,823,884)	

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

COST RECOVERY
YTD OCTOBER 31, 2023

Golf Course					
	2019	2020	2021	2022	2023
Revenues	803,170	598,045	834,060	820,933	942,548
Expenditure - Operating	731,341	642,621	691,168	746,262	787,867
Expenditure - Building Maint.	24,001	25,934	16,499	26,378	27,580
% Cost Recovery	106.33%	89.45%	117.86%	106.25%	115.59%
Expenditure - Capital	90,954	50,837	27,952	64,354	100,431
% Cost Recovery	94.90%	83.13%	113.38%	98.08%	102.91%
Recreation Center					
	2019	2020	2021	2022	2023
Revenues	957,409	444,455	686,950	813,399	789,296
Expenditure - Operating	1,088,726	934,769	1,078,620	1,243,644	1,251,769
Expenditure - Building Maint.	26,382	30,395	13,854	34,010	31,216
% Cost Recovery	85.86%	46.05%	62.88%	63.66%	61.52%
Expenditure - Capital	210,750	79,522	46,412	123,404	94,200
% Cost Recovery	72.21%	42.54%	60.32%	58.06%	57.31%
Cassel Hills Pool					
	2019	2020	2021	2022	2023
Revenues	99,414	(43)	92,470	100,219	92,882
Expenditure - Operating	109,403	5,041	111,738	130,680	162,860
Expenditure - Building Maint.	35,583	12,569	29,548	18,196	19,509
% Cost Recovery	68.57%	0.00%	65.45%	67.32%	50.93%
Expenditure - Capital	24,695	5,094	26,258	18,384	6,736
% Cost Recovery	58.59%	0.00%	55.19%	59.92%	49.12%

FUND STATEMENT
YTD OCTOBER 31, 2023

Fund Description.....	Beg Yr Bal....	Ytd Receipts..	Ytd Expenses..	Unexp bal.....	Encumbrances..	Unenc bal.....
110 GENERAL FUND	21,092,170.81	25,273,083.45	21,646,265.52	24,718,988.74	2,455,275.91	22,263,712.83
221 STREET FUND	1,934,953.35	1,529,004.76	1,855,090.48	1,608,867.63	116,465.41	1,492,402.22
222 STATE HIGHWAY FUND	255,645.23	120,074.23	66,543.67	309,175.79	9,421.97	299,753.82
224 PERMISS MOT VEH LIC TX FD	150,453.68	39,451.15	36,879.15	153,025.68	2,033.55	150,992.13
225 LAW ENFORCEMENT FUND	52,096.30	2,206.77	-	54,303.07	9,068.94	45,234.13
226 DRUG LAW ENFORCEMENT FUND	3,703.77	290.00	-	3,993.77	-	3,993.77
227 OMVI EDUCATION & ENFORCEMENT F	18,359.98	307.00	-	18,666.98	-	18,666.98
228 OMVI INDIGENT FUND	273,530.73	33,396.02	-	306,926.75	-	306,926.75
229 COMPUTER LEGAL RSCH FUND	123,512.65	81,198.28	69,618.77	135,092.16	26,109.56	108,982.60
230 INDIGENT DRIVERS IAM FUND	180,822.24	4,699.50	1,756.00	183,765.74	244.00	183,521.74
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	363,292.21	564,198.20	262,101.11	104,631.83	157,469.28
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	513,116.36	13,763.10	3,223,562.01	-	3,223,562.01
250 INFRASTRUCTURE	734,204.00	178,956.52	-	913,160.52	-	913,160.52
251 COURT PROJECTS SPECIAL REVENUE	1,787.28	81,463.80	77,386.02	5,865.06	24.20	5,840.86
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	950,730.99	944,123.29	1,021,883.52	619,846.43	402,037.09
332 POLICE-FIRE-STREET CIP FUND	1,202,037.21	2,336,886.28	2,688,012.71	850,910.78	1,143,740.78	(292,830.00)
333 TIF CAPITAL PROJECTS FUND	442,731.64	65,058.80	20,022.06	487,768.38	4,403.93	483,364.45
335 DIXIE PHASE 3 - SIB LOAN FUND	-	-	-	-	-	-
336 STONEQUARRY CROSSINGS TIF FUND	29,368.98	9,090.98	2,797.85	35,662.11	12,303.59	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)	238,879.00	(379,963.98)
355 CAPITAL IMPROVEMENT RESERVE FD	-	-	-	-	-	-
360 FACILITIES IMP/MAINT RESERVE	7,318,207.99	-	4,188,900.28	3,129,307.71	1,794,042.63	1,335,265.08
436 G.O. DEBT SERVICE FUND	736,439.41	2,671,517.80	2,737,389.68	670,567.53	381,783.15	288,784.38
641 GOLF COURSE OPERATIONS FUND	668,289.86	942,548.25	888,298.42	722,539.69	123,686.37	598,853.32
643 CASSEL HILLS GOLF MEM. FUND	564.41	-	-	564.41	-	564.41
651 WATER FUND	4,270,561.50	2,595,828.73	4,237,458.13	2,628,932.10	911,126.29	1,717,805.81
652 SEWER FUND	3,717,218.14	2,218,851.81	3,946,201.27	1,989,868.68	881,510.34	1,108,358.34
872 HOSPITAL CARE TRUST FUND	914,123.13	2,247,974.11	2,486,867.77	675,229.47	473,641.77	201,587.70
	50,248,831.33	42,461,090.30	47,594,236.44	45,115,685.19	9,479,065.77	35,636,619.42