

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

	2022 NOV ACTUAL	2022 JAN-NOV BUDGET	2022 JAN-NOV ACTUAL	2022 JAN-DEC BUDGET	2022 % BUDGET	2023 NOV ACTUAL	2023 JAN-NOV BUDGET	2023 JAN-NOV ACTUAL	2023 JAN-DEC BUDGET	2023 % BUDGET
REVENUES:										
Income Taxes	1,319,886	16,202,083	17,612,044	17,675,000	100%	1,384,641	16,931,292	19,164,829	18,470,500	104%
Other Taxes	4,030	1,318,758	1,506,375	1,438,645	105%	1,648	1,312,701	1,516,141	1,432,037	106%
Intergovernmental	108,405	796,973	449,578	869,425	52%	119,385	1,150,899	693,340	1,255,526	55%
Licenses, Permits, and Fees	800	206,250	136,297	225,000	61%	558	-	5,208	-	
Fines and Forfeitures	86,614	1,253,542	1,038,650	1,367,500	76%	95,028	1,150,417	1,050,426	1,255,000	84%
Charges for Services	302,345	3,433,604	3,550,197	3,745,750	95%	285,540	3,447,469	3,546,372	3,760,875	94%
Other Revenue	136,809	491,966	555,265	536,690	103%	170,033	599,242	1,250,600	653,719	191%
TOTAL REVENUES:	1,958,889	23,703,176	24,848,405	25,858,010	96%	2,056,833	24,592,019	27,226,917	26,827,657	101%
EXPENDITURES:										
Council/City Manager	178,970	3,237,317	2,081,510	3,531,619	59%	161,952	2,978,786	2,325,631	3,249,585	72%
Finance/Tax	130,001	1,540,047	1,543,247	1,680,051	92%	272,202	1,251,690	1,842,774	1,365,480	135%
Court	142,997	1,833,322	1,623,092	1,999,988	81%	136,589	1,939,367	1,738,423	2,115,673	82%
Police	538,615	5,670,699	5,406,072	6,186,217	87%	381,102	5,840,799	5,176,071	6,371,781	81%
Fire	276,011	3,091,602	2,727,086	3,372,656	81%	293,284	3,287,606	3,094,441	3,586,479	86%
Recreation	263,046	3,731,380	3,402,435	4,070,596	84%	261,516	4,004,661	3,521,670	4,368,721	81%
DES/Public Works	211,523	2,653,730	2,469,405	2,894,978	85%	70,262	2,491,186	2,298,268	2,717,657	85%
Non-Departmental	5,984	156,998	102,074	171,270	60%	5,898	159,821	117,047	174,350	67%
TOTAL EXPENDITURES	1,747,147	21,915,094	19,354,921	23,907,375	81%	1,582,804	21,953,916	20,114,325	23,949,726	84%
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	743	-	810	0%	-	-	-	-	
Advances In	-	-	10,000,000	-		-	-	100,000	-	
Transfers Out	(205,151)	(5,720,226)	(4,818,698)	(6,240,246)	77%	-	(5,685,972)	(3,457,162)	(6,202,879)	56%
Advances Out	-	-	(10,325,567)	-		-	-	-	-	
TOTAL OTHER FINANCING SOURCES/(USES)	(205,151)	(5,719,483)	(5,144,265)	(6,239,436)		-	(5,685,972)	(3,357,162)	(6,202,879)	
TOTAL SURPLUS/(DEFICIT)	6,591	(3,931,401)	349,219	(4,288,801)		474,029	(3,047,869)	3,755,429	(3,324,948)	

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

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

	2022 NOV ACTUAL	2022 JAN-NOV BUDGET	2022 JAN-NOV ACTUAL	2022 JAN-DEC BUDGET	2022 % BUDGET	2023 NOV ACTUAL	2023 JAN-NOV BUDGET	2023 JAN-NOV ACTUAL	2023 JAN-DEC BUDGET	2023 % OF BUDGET
REVENUES:										
Intergovernmental	65,220	174,818	151,024	190,710	79%	-	151,708	180,350	165,500	109%
Other Revenue	-	40,078	50,321	43,721	115%	6,000	115,700	55,205	126,218	44%
TOTAL REVENUES:	65,220	214,895	201,345	234,431	86%	6,000	267,408	235,555	291,718	81%
EXPENDITURES:										
Police	20,115	241,136	237,968	263,057	90%	18,239	243,673	234,842	265,825	88%
TOTAL EXPENDITURES	20,115	241,136	237,968	263,057	90%	18,239	243,673	234,842	265,825	88%
OTHER FINANCING SOURCES/(USES)										
Transfers In	205,151	2,378,934	2,436,562	2,595,201	94%	212,202	2,117,500	2,319,533	2,310,000	100%
Advances In	-	-	-	-		-	-	-	-	
Advances Out	-	-	-	-		-	-	-	-	
Police - Capital	(40,750)	(316,795)	(175,471)	(345,595)	51%	(14,189)	(407,772)	(405,503)	(444,842)	91%
Fire - Capital	(25,142)	(259,417)	(254,116)	(283,000)	90%	(7,137)	(290,890)	(163,319)	(317,334)	51%
Public Works - Capital	(9,900)	(1,193,690)	(832,566)	(1,302,207)	64%	(63,560)	(993,830)	(1,323,014)	(1,084,178)	122%
Fire - Debt	(292,594)	(603,772)	(632,929)	(658,660)	96%	(315,996)	(548,167)	(563,431)	(598,000)	94%
Public Works - Debt	(97,995)	(317,356)	(342,806)	(346,207)	99%	(81,999)	(335,004)	(354,456)	(365,459)	97%
TOTAL OTHER FINANCING SOURCES/(USES)	(261,230)	(312,096)	198,674	(340,468)		(270,679)	(458,162)	(490,190)	(499,813)	
TOTAL SURPLUS/(DEFICIT)	(216,125)	(338,336)	162,051	(369,094)		(282,918)	(434,427)	(489,477)	(473,920)	

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

GOLF FUND
STATEMENT OF REVENUES AND EXPENDITURES
NOVEMBER 30, 2023

	2022 NOV ACTUAL	2022 JAN-NOV BUDGET	2022 JAN-NOV ACTUAL	2022 JAN-DEC BUDGET	2022 % BUDGET	2023 NOV ACTUAL	2023 JAN-NOV BUDGET	2023 JAN-NOV ACTUAL	2023 JAN-DEC BUDGET	2023 % OF BUDGET
REVENUES:										
Memberships	-	9,167	6,108	10,000	61%	-	7,333	9,585	8,000	120%
Greens Fees	20,958	409,750	482,271	447,000	108%	22,723	409,750	569,679	447,000	127%
Cart Rentals	6,809	178,750	216,524	195,000	111%	6,871	178,750	235,058	195,000	121%
Merchandise Sales	664	22,917	22,013	25,000	88%	772	22,917	28,475	25,000	114%
Food and Beverage Sales	2,390	88,917	101,193	97,000	104%	2,319	85,250	105,608	93,000	114%
Rental Income	-	367	177	400	44%	-	275	214	300	71%
Other Revenue	687	23,833	24,154	26,000	93%	680	20,625	27,295	22,500	121%
TOTAL REVENUES:	31,507	733,700	852,440	800,400	107%	33,364	724,900	975,913	790,800	123%
EXPENDITURES:										
Personal Services	39,811	527,209	502,691	575,137	87%	38,259	543,055	502,473	592,424	85%
Contractual Services	10,241	158,537	122,620	172,949	71%	3,603	161,821	136,647	176,532	77%
Materials and Supplies	4,947	173,003	151,770	188,730	80%	5,096	182,244	148,352	198,812	75%
Other Expenditures	2,040	58,691	40,893	64,027	64%	1,673	58,691	51,725	64,027	81%
TOTAL EXPENDITURES	57,039	917,439	817,974	1,000,843	82%	48,630	945,812	839,197	1,031,795	81%
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	137,500	-	150,000	0%	-	137,500	-	150,000	0%
Capital	(19,349)	(176,917)	(87,944)	(193,000)	46%	(1,257)	(57,536)	(102,723)	(62,766)	164%
TOTAL OTHER FINANCING SOURCES/(USES)	(19,349)	(39,417)	(87,944)	(43,000)		(1,257)	79,965	(102,723)	87,234	
TOTAL SURPLUS/(DEFICIT)	(44,881)	(223,156)	(53,479)	(243,443)		(16,523)	(140,948)	33,993	(153,761)	

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

WATER FUND
STATEMENT OF REVENUES AND EXPENDITURES
NOVEMBER 30, 2023

	2022 NOV ACTUAL	2022 JAN-NOV BUDGET	2022 JAN-NOV ACTUAL	2022 JAN-DEC BUDGET	2022 % BUDGET	2023 NOV ACTUAL	2023 JAN-NOV BUDGET	2023 JAN-NOV ACTUAL	2023 JAN-DEC BUDGET	2023 % OF BUDGET
REVENUES:										
Service Charges and Collections	183,739	2,067,083	1,942,726	2,255,000	86%	229,989	2,357,558	2,543,724	2,571,881	99%
Intergovernmental	67,394	568,333	67,394	620,000	11%	-	49,097	103,400	53,560	193%
Water Tap-In Fees	-	3,208	78,450	3,500	2241%	1,020	4,171	40,670	4,550	894%
Well Field Protection Fee	9,014	96,708	97,153	105,500	92%	8,802	96,708	97,141	105,500	92%
Rental Income	1,815	31,167	37,267	34,000	110%	1,870	31,167	20,130	34,000	59%
Other Revenue	3,575	19,708	24,786	21,500	115%	2,284	21,542	2,659	23,500	11%
TOTAL REVENUES:	265,537	2,786,208	2,247,775	3,039,500	74%	243,965	2,560,242	2,807,723	2,792,991	101%
EXPENDITURES:										
Personal Services	31,805	472,803	395,390	515,785	77%	54,814	837,876	716,157	914,046	78%
Contractual Services	285,299	1,580,543	1,487,522	1,724,229	86%	116,899	1,586,517	1,375,114	1,730,746	79%
Materials and Supplies	5,555	64,021	32,852	69,841	47%	645	79,017	49,376	86,200	57%
Other Expenditures	-	917	-	1,000	0%	-	917	-	1,000	0%
TOTAL EXPENDITURES	322,659	2,118,284	1,915,764	2,310,855	83%	172,357	2,504,326	2,140,647	2,731,992	78%
OTHER FINANCING SOURCES/(USES)										
Debt Proceeds	-	2,172,500	2,250,000	2,370,000	95%	-	2,340,763	-	2,553,560	0%
Transfers In	-	594	-	648	0%	-	-	-	-	
Debt Payments	(46,333)	(113,907)	(111,893)	(124,262)	90%	(7,233)	(361,232)	(122,791)	(394,071)	31%
Capital	(93,748)	(2,666,919)	(1,175,723)	(2,909,367)	40%	(5,528)	(3,136,517)	(2,160,373)	(3,421,655)	63%
TOTAL OTHER FINANCING SOURCES/(USES)	(140,081)	(607,733)	962,385	(662,981)		(12,762)	(1,156,986)	(2,283,164)	(1,262,166)	
TOTAL SURPLUS/(DEFICIT)	(197,203)	60,192	1,294,396	65,664		58,845	(1,101,070)	(1,616,088)	(1,201,167)	

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

SEWER FUND
STATEMENT OF REVENUES AND EXPENDITURES
NOVEMBER 30, 2023

	2022 NOV ACTUAL	2022 JAN-NOV BUDGET	2022 JAN-NOV ACTUAL	2022 JAN-DEC BUDGET	2022 % BUDGET	2023 NOV ACTUAL	2023 JAN-NOV BUDGET	2022 JAN-NOV ACTUAL	2023 JAN-DEC BUDGET	2023 % OF BUDGET
REVENUES:										
Service Charges and Collections	30,347	352,917	336,900	385,000	88%	49,371	570,474	578,196	622,335	93%
Intergovernmental	44,533	572,000	44,533	624,000	7%	-	101,787	84,973	111,040	77%
Sewer Tap-In Fees	5,200	9,167	12,900	10,000	129%	816	4,813	11,248	5,250	214%
Wastewater Treatment Fees	84,408	1,020,708	948,170	1,113,500	85%	142,161	1,608,979	1,705,164	1,755,250	97%
Other Revenue	-	-	-	-		-	-	31,620	-	
TOTAL REVENUES:	164,488	1,954,792	1,342,502	2,132,500	63%	192,349	2,286,052	2,411,200	2,493,875	97%
EXPENDITURES:										
Personal Services	31,309	459,099	387,848	500,835	77%	55,129	837,800	722,765	913,964	79%
Contractual Services	68,643	1,471,960	1,168,602	1,605,774	73%	79,723	1,636,571	965,585	1,785,350	54%
Materials and Supplies	1,487	42,984	26,530	46,892	57%	1,595	51,883	23,638	56,600	42%
Other Expenditures	-	-	-	-		-	-	-	-	0%
TOTAL EXPENDITURES	101,439	1,974,043	1,582,980	2,153,502	74%	136,448	2,526,255	1,711,988	2,755,914	62%
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	594	-	648		-	-	-	-	
Debt Proceeds	-	2,148,667	2,250,000	2,344,000	96%	-	2,328,370	-	2,540,040	0%
Debt Payments	(46,333)	(54,653)	(51,636)	(59,621)	87%	(7,233)	(304,544)	(63,348)	(332,230)	19%
Capital	(71,336)	(2,718,169)	(1,161,096)	(2,965,275)	39%	(4,380)	(3,455,517)	(2,330,493)	(3,769,655)	62%
TOTAL OTHER FINANCING SOURCES/(USES)	(117,669)	(624,155)	1,037,268	(680,896)		(11,613)	(1,431,691)	(2,393,842)	(1,561,845)	
TOTAL SURPLUS/(DEFICIT)	(54,620)	(643,407)	796,790	(701,898)		44,288	(1,671,894)	(1,694,629)	(1,823,884)	

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

COST RECOVERY
YTD NOVEMBER 30, 2023

Golf Course					
	2019	2020	2021	2022	2023
Revenues	818,337	738,337	858,532	852,440	975,913
Expenditure - Operating	798,247	690,602	754,045	813,001	839,197
Expenditure - Building Maint.	24,001	25,934	16,499	29,017	29,959
% Cost Recovery	99.52%	103.04%	111.42%	101.24%	112.28%
Expenditure - Capital	91,178	50,948	102,875	86,944	102,723
% Cost Recovery	89.59%	96.20%	98.30%	91.76%	100.42%
Recreation Center					
	2019	2020	2021	2022	2023
Revenues	1,044,191	490,491	751,829	894,512	854,508
Expenditure - Operating	1,221,423	1,016,366	1,185,591	1,355,752	1,360,928
Expenditure - Building Maint.	26,382	30,395	30,395	36,108	33,270
% Cost Recovery	83.68%	46.86%	61.83%	64.27%	61.29%
Expenditure - Capital	214,107	84,693	46,767	127,663	102,762
% Cost Recovery	71.43%	43.35%	59.54%	58.87%	57.08%
Cassel Hills Pool					
	2019	2020	2021	2022	2023
Revenues	99,414	(43)	92,470	100,219	92,882
Expenditure - Operating	111,917	5,140	113,106	130,991	164,323
Expenditure - Building Maint.	35,583	12,569	29,548	19,200	20,005
% Cost Recovery	67.40%	0.00%	64.82%	66.73%	50.39%
Expenditure - Capital	39,769	5,105	26,287	18,384	9,020
% Cost Recovery	53.09%	0.00%	54.74%	59.45%	48.04%

FUND STATEMENT
YTD NOVEMBER 30, 2023

Fund Description.....	Beg Yr Bal....	Ytd Receipts..	Ytd Expenses..	Unexp bal.....	Encumbrances..	Unenc bal.....
110 GENERAL FUND	21,092,170.81	27,326,916.50	23,572,513.30	24,846,574.01	2,342,391.23	22,504,182.78
221 STREET FUND	1,934,953.35	1,630,416.74	1,920,879.58	1,644,490.51	175,214.58	1,469,275.93
222 STATE HIGHWAY FUND	255,645.23	128,855.26	73,403.98	311,096.51	6,516.78	304,579.73
224 PERMISS MOT VEH LIC TX FD	150,453.68	43,015.52	38,291.00	155,178.20	621.70	154,556.50
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	315.00	-	4,018.77	-	4,018.77
227 OMVI EDUCATION & ENFORCEMENT F	18,359.98	307.00	-	18,666.98	-	18,666.98
228 OMVI INDIGENT FUND	273,530.73	34,141.02	-	307,671.75	-	307,671.75
229 COMPUTER LEGAL RSCH FUND	123,512.65	89,109.28	73,993.09	138,628.84	24,288.37	114,340.47
230 INDIGENT DRIVERS IAM FUND	180,822.24	4,984.50	1,756.00	184,050.74	244.00	183,806.74
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	510,442.59	297,466.99	1,302.75	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	393,927.00	588,264.23	268,669.87	103,274.09	165,395.78
243 CHUCK GABBARD MEMORIAL	-	-	-	-	-	-
244 ONEOHIO OPIOID SETTLEMENT	8,359.89	21,858.20	-	30,218.09	-	30,218.09
245 JOB CREATION AND REVITALIZATION	2,724,208.75	534,988.69	13,763.10	3,245,434.34	-	3,245,434.34
250 INFRASTRUCTURE	734,204.00	178,956.52	-	913,160.52	-	913,160.52
251 COURT PROJECTS SPECIAL REVENUE	1,787.28	93,615.30	83,674.17	11,728.41	12.10	11,716.31
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	996,138.64	1,138,236.15	873,178.31	493,784.57	379,393.74
332 POLICE-FIRE-STREET CIP FUND	1,202,037.21	2,555,088.27	3,213,209.26	543,916.22	706,706.17	(162,789.95)
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	215,840.14	(146,360.14)	233,603.84	(379,963.98)
355 CAPITAL IMPROVEMENT RESERVE FD	-	-	-	-	-	-
360 FACILITIES IMP/MAINT RESERVE	7,318,207.99	-	5,035,033.43	2,283,174.56	952,184.48	1,330,990.08
436 G.O. DEBT SERVICE FUND	736,439.41	2,671,517.80	3,117,172.83	290,784.38	2,000.00	288,784.38
641 GOLF COURSE OPERATIONS FUND	668,289.86	975,912.69	941,919.72	702,282.83	107,781.65	594,501.18
643 CASSEL HILLS GOLF MEM. FUND	564.41	-	-	564.41	-	564.41
651 WATER FUND	4,270,561.50	2,839,793.45	4,424,592.21	2,685,762.74	1,031,827.85	1,653,934.89
652 SEWER FUND	3,717,218.14	2,411,200.42	4,106,610.02	2,021,808.54	794,463.45	1,227,345.09
872 HOSPITAL CARE TRUST FUND	914,123.13	2,393,356.40	2,664,461.02	643,018.51	303,548.52	339,469.99
	50,248,831.33	45,583,250.75	52,296,032.23	43,536,049.85	7,337,565.96	36,198,483.89