GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES
DECEMBER 31, 2023

	2022 DEC ACTUAL	2022 JAN-DEC BUDGET	2022 JAN-DEC ACTUAL	2022 JAN-DEC BUDGET	2022 % BUDGET	2023 DEC ACTUAL	2023 JAN-DEC BUDGET	2023 JAN-DEC ACTUAL	2023 JAN-DEC BUDGET	2023 % BUDGET
REVENUES:										
Income Taxes	1,540,364	17,675,000	19,152,408	17,675,000	108%	1,783,237	18,470,500	20,948,066	18,470,500	113%
Other Taxes	2,219	1,438,645	1,508,593	1,438,645	105%	2,822	1,432,037	1,518,963	1,432,037	106%
Intergovernmental	45,930	869,425	495,508	869,425	57%	29,631	1,255,526	722,971	1,255,526	58%
Licenses, Permits, and Fees	600	225,000	136,897	225,000	61%	-	-	5,208	-	
Fines and Forfeitures	90,613	1,367,500	1,129,263	1,367,500	83%	83,211	1,255,000	1,133,637	1,255,000	90%
Charges for Services	343,631	3,745,750	3,893,828	3,745,750	104%	335,228	3,760,875	3,881,600	3,760,875	103%
Other Revenue	50,680	536,690	605,946	536,690	113%	116,056	576,860	1,366,656	576,860	237%
TOTAL REVENUES:	**2,074,037**	**25,858,010**	**26,922,442**	**25,858,010**	**104%**	**2,350,185**	**26,750,798**	**29,577,101**	**26,750,798**	**111%**
EXPENDITURES:										
Council/City Manager	155,700	3,531,619	2,237,210	3,531,619	63%	178,596	3,264,585	2,534,783	3,264,585	78%
Finance/Tax	60,012	1,680,051	1,603,259	1,680,051	95%	46,081	2,011,980	1,889,382	2,011,980	94%
Court	125,760	1,999,988	1,748,852	1,999,988	87%	120,765	2,115,673	1,870,202	2,115,673	88%
Police	647,378	6,186,217	6,053,450	6,186,217	98%	577,487	6,476,931	5,819,314	6,476,931	90%
Fire	261,626	3,372,656	2,988,712	3,372,656	89%	247,623	3,620,595	3,351,192	3,620,595	93%
Recreation	244,546	4,070,596	3,646,982	4,070,596	90%	256,344	4,430,279	3,789,214	4,430,279	86%
DES/Public Works	44,872	2,894,978	2,514,277	2,894,978	87%	73,914	2,730,157	2,479,452	2,730,157	91%
Non-Departmental	2,434	171,270	104,508	171,270	61%	4,614	174,350	121,661	174,350	70%
TOTAL EXPENDITURES	**1,542,328**	**23,907,375**	**20,897,248**	**23,907,375**	**87%**	**1,505,424**	**24,824,550**	**21,855,201**	**24,824,550**	**88%**
OTHER FINANCING SOURCES/(USES)										
Transfers In	810	810	810	810	100%	-	-	-	-	
Advances In	-	-	10,000,000	-		-	-	100,000	-	
Transfers Out	(1,421,548)	(6,240,246)	(6,240,246)	(6,240,246)	100%	(2,613,918)	(6,071,081)	(6,071,081)	(6,071,081)	100%
Advances Out	-	-	(10,325,567)	-		-	-	-	-	
TOTAL OTHER FINANCING SOURCES/(USES)	**(1,420,738)**	**(6,239,436)**	**(6,565,003)**	**(6,239,436)**		**(2,613,918)**	**(6,071,081)**	**(5,971,081)**	**(6,071,081)**	
TOTAL SURPLUS/(DEFICIT)	**(889,029)**	**(4,288,801)**	**(539,810)**	**(4,288,801)**		**(1,769,157)**	**(4,144,833)**	**1,750,820**	**(4,144,833)**	

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

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

	2022 DEC ACTUAL	2022 JAN-DEC BUDGET	2022 JAN-DEC ACTUAL	2022 JAN-DEC BUDGET	2022 % BUDGET	2023 DEC ACTUAL	2023 JAN-DEC BUDGET	2023 JAN-DEC ACTUAL	2023 JAN-DEC BUDGET	2023 % OF BUDGET
REVENUES:										
Intergovernmental	-	190,710	151,024	190,710	79%	-	165,500	180,350	165,500	109%
Other Revenue	-	43,721	50,321	43,721	115%	-	-	55,205	-	
TOTAL REVENUES:	**-**	**234,431**	**201,345**	**234,431**	**86%**	**-**	**165,500**	**235,555**	**165,500**	**142%**
EXPENDITURES:										
Police	29,598	263,057	267,566	263,057	102%	29,169	275,825	264,011	275,825	96%
Fire						20,789	269,926	189,433	269,926	
TOTAL EXPENDITURES	**29,598**	**263,057**	**267,566**	**263,057**	**102%**	**49,958**	**545,751**	**453,444**	**545,751**	**83%**
OTHER FINANCING SOURCES/(USES)										
Transfers In	158,639	2,595,201	2,595,201	2,595,201	100%	145,905	2,465,439	2,465,439	2,465,439	100%
Advances In	-	-	-	-		-	-	-	-	
Advances Out	-	-	-	-		-	-	-	-	
Police - Capital	-	(345,595)	(175,471)	(345,595)	51%	(2,680)	(456,392)	(456,989)	(456,392)	100%
Fire - Capital	(2,160)	(283,000)	(256,276)	(283,000)	91%	(3,897)	(317,334)	(182,075)	(317,334)	57%
Public Works - Capital	(4,440)	(1,302,207)	(837,006)	(1,302,207)	64%	(51,392)	(1,042,603)	(1,369,787)	(1,042,603)	131%
Fire - Debt	-	(658,660)	(632,929)	(658,660)	96%	-	(598,000)	(563,431)	(598,000)	94%
Public Works - Debt	-	(346,207)	(342,806)	(346,207)	99%	-	(407,034)	(389,042)	(407,034)	96%
TOTAL OTHER FINANCING SOURCES/(USES)	**152,039**	**(340,468)**	**350,713**	**(340,468)**		**87,936**	**(355,924)**	**(495,885)**	**(355,924)**	
TOTAL SURPLUS/(DEFICIT)	**122,442**	**(369,094)**	**284,492**	**(369,094)**		**37,979**	**(736,175)**	**(713,774)**	**(736,175)**	

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

GOLF FUND
STATEMENT OF REVENUES AND EXPENDITURES
DECEMBER 31, 2023

	2022 DEC ACTUAL	2022 JAN-DEC BUDGET	2022 JAN-DEC ACTUAL	2022 JAN-DEC BUDGET	2022 % BUDGET	2023 DEC ACTUAL	2023 JAN-DEC BUDGET	2023 JAN-DEC ACTUAL	2023 JAN-DEC BUDGET	2023 % OF BUDGET
REVENUES:										
Memberships	-	10,000	6,108	10,000	61%	-	8,000	9,585	8,000	120%
Greens Fees	3,570	447,000	485,841	447,000	109%	5,566	447,000	575,244	447,000	129%
Cart Rentals	508	195,000	217,032	195,000	111%	1,401	195,000	236,459	195,000	121%
Merchandise Sales	122	25,000	22,135	25,000	89%	250	25,000	28,724	25,000	115%
Food and Beverage Sales	1,528	97,000	102,720	97,000	106%	1,873	93,000	107,481	93,000	116%
Rental Income	-	400	177	400	44%	-	300	214	300	71%
Other Revenue	311	26,000	24,465	26,000	94%	422	22,500	27,717	22,500	123%
TOTAL REVENUES:	**6,039**	**800,400**	**858,478**	**800,400**	**107%**	**9,512**	**790,800**	**985,425**	**790,800**	**125%**
EXPENDITURES:										
Personal Services	32,271	575,137	534,962	575,137	93%	30,013	632,424	532,486	632,424	84%
Contractual Services	2,548	172,949	125,167	172,949	72%	3,036	178,077	145,678	178,077	82%
Materials and Supplies	5,594	188,730	157,365	188,730	83%	690	197,267	157,481	197,267	80%
Other Expenditures	-	64,027	40,893	64,027	64%	681	64,027	52,406	64,027	82%
TOTAL EXPENDITURES	**40,413**	**1,000,843**	**858,387**	**1,000,843**	**86%**	**34,419**	**1,071,795**	**888,050**	**1,071,795**	**83%**
OTHER FINANCING SOURCES/(USES)										
Transfers In	150,000	150,000	150,000	150,000	100%	150,000	150,000	150,000	150,000	100%
Capital	-	(193,000)	(87,944)	(193,000)	46%	-	(62,766)	(102,723)	(62,766)	164%
TOTAL OTHER FINANCING SOURCES/(USES)	**150,000**	**(43,000)**	**62,056**	**(43,000)**		**150,000**	**87,234**	**47,277**	**87,234**	
TOTAL SURPLUS/(DEFICIT)	**115,626**	**(243,443)**	**62,147**	**(243,443)**		**125,093**	**(193,761)**	**144,651**	**(193,761)**	

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

WATER FUND
STATEMENT OF REVENUES AND EXPENDITURES
DECEMBER 31, 2023

	2022 DEC ACTUAL	2022 JAN-DEC BUDGET	2022 JAN-DEC ACTUAL	2022 JAN-DEC BUDGET	2022 % BUDGET	2023 DEC ACTUAL	2023 JAN-DEC BUDGET	2023 JAN-DEC ACTUAL	2023 JAN-DEC BUDGET	2023 % OF BUDGET
REVENUES:										
Service Charges and Collections	164,249	2,255,000	2,106,975	2,255,000	93%	219,958	2,571,881	2,763,682	2,571,881	107%
Intergovernmental	-	620,000	67,394	620,000	11%	-	53,560	103,400	53,560	193%
Water Tap-In Fees	3,100	3,500	81,550	3,500	2330%	-	4,550	40,670	4,550	894%
Well Field Protection Fee	8,772	105,500	105,924	105,500	100%	8,704	105,500	105,845	105,500	100%
Rental Income	1,815	34,000	39,082	34,000	115%	1,870	34,000	21,999	34,000	65%
Other Revenue	2,601	21,500	27,387	21,500	127%	1,715	23,500	36,444	23,500	155%
TOTAL REVENUES:	**180,537**	**3,039,500**	**2,428,312**	**3,039,500**	**80%**	**232,246**	**2,792,991**	**3,072,040**	**2,792,991**	**110%**
EXPENDITURES:										
Personal Services	37,051	515,785	432,441	515,785	84%	60,464	914,046	776,670	914,046	85%
Contractual Services	113,485	1,724,229	1,601,007	1,724,229	93%	107,901	1,731,696	1,656,943	1,731,696	96%
Materials and Supplies	2,411	69,841	35,263	69,841	50%	4,008	86,000	54,641	86,000	64%
Other Expenditures	-	1,000	-	1,000	0%	-	1,000	-	1,000	0%
TOTAL EXPENDITURES	**152,947**	**2,310,855**	**2,068,711**	**2,310,855**	**90%**	**172,373**	**2,732,742**	**2,488,254**	**2,732,742**	**91%**
OTHER FINANCING SOURCES/(USES)										
Debt Proceeds	-	2,370,000	2,250,000	2,370,000	95%	1,595,512	2,553,560	1,595,512	2,553,560	62%
Transfers In	648	648	648	648	100%	-	-	-	-	
Debt Payments	3,000	(124,262)	(108,893)	(124,262)	88%	-	(204,179)	(122,791)	(204,179)	60%
Capital	-	(2,909,367)	(1,175,723)	(2,909,367)	40%	(60,756)	(3,421,655)	(2,250,960)	(3,421,655)	66%
TOTAL OTHER FINANCING SOURCES/(USES)	**3,648**	**(662,981)**	**966,033**	**(662,981)**		**1,534,757**	**(1,072,274)**	**(778,238)**	**(1,072,274)**	
TOTAL SURPLUS/(DEFICIT)	**31,237**	**65,664**	**1,325,633**	**65,664**		**1,594,630**	**(1,012,025)**	**(194,452)**	**(1,012,025)**	

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

SEWER FUND
STATEMENT OF REVENUES AND EXPENDITURES
DECEMBER 31, 2023

	2022 DEC ACTUAL	2022 JAN-DEC BUDGET	2022 JAN-DEC 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	28,368	385,000	365,267	385,000	95%	50,272	622,335	628,468	622,335	101%
Intergovernmental	-	624,000	44,533	624,000	7%	-	111,040	84,973	111,040	77%
Sewer Tap-In Fees	-	10,000	12,900	10,000	129%	-	5,250	11,248	5,250	214%
Wastewater Treatment Fees	77,174	1,113,500	1,025,343	1,113,500	92%	145,895	1,755,250	1,851,059	1,755,250	105%
Other Revenue	-	-	-	-		-	-	31,620	-	
TOTAL REVENUES:	**105,541**	**2,132,500**	**1,448,044**	**2,132,500**	**68%**	**196,167**	**2,493,875**	**2,607,368**	**2,493,875**	**105%**
EXPENDITURES:										
Personal Services	35,054	500,835	422,903	500,835	84%	60,014	913,964	782,828	913,964	86%
Contractual Services	71,969	1,605,774	1,240,571	1,605,774	77%	78,827	1,786,100	1,046,783	1,786,100	59%
Materials and Supplies	4,723	46,892	31,253	46,892	67%	4,264	56,600	28,061	56,600	50%
Other Expenditures	-	-	-	-		-	-	-	-	0%
TOTAL EXPENDITURES	**111,746**	**2,153,502**	**1,694,726**	**2,153,502**	**79%**	**143,105**	**2,756,664**	**1,857,672**	**2,756,664**	**67%**
OTHER FINANCING SOURCES/(USES)										
Transfers In	648	648	648	648		-	-	-	-	
Debt Proceeds	-	2,344,000	2,250,000	2,344,000	96%	1,595,512	2,540,040	1,595,512	2,540,040	63%
Debt Payments	-	(59,621)	(51,636)	(59,621)	87%	-	(142,338)	(63,348)	(142,338)	45%
Capital	-	(2,965,275)	(1,161,096)	(2,965,275)	39%	(38,665)	(3,769,655)	(2,408,208)	(3,769,655)	64%
TOTAL OTHER FINANCING SOURCES/(USES)	**-**	**(680,896)**	**1,037,268**	**(680,896)**		**1,556,847**	**(1,371,953)**	**(876,044)**	**(1,371,953)**	
TOTAL SURPLUS/(DEFICIT)	**(6,205)**	**(701,898)**	**790,585**	**(701,898)**		**1,609,909**	**(1,634,742)**	**(126,349)**	**(1,634,742)**	

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

COST RECOVERY
YTD DECEMBER 31, 2023

Golf Course	2019	2020	2021	2022	2023
Revenues	842,173	761,025	871,619	858,478	985,425
Expenditure - Operating	841,075	735,104	790,020	858,387	888,050
Expenditure - Building Maint.	33,769	35,472	35,286	36,632	32,194
% Cost Recovery	96.27%	98.76%	105.61%	95.92%	107.08%
Expenditure - Capital	91,289	59,219	103,098	87,944	102,723
% Cost Recovery	87.17%	91.71%	93.88%	87.34%	96.33%

Recreation Center	2019	2020	2021	2022	2023
Revenues	1,140,524	535,900	833,263	995,659	937,204
Expenditure - Operating	1,332,058	1,098,548	1,265,438	1,460,144	1,473,719
Expenditure - Building Maint.	34,776	38,083	33,233	42,949	34,509
% Cost Recovery	83.44%	47.15%	64.16%	66.24%	62.14%
Expenditure - Capital	214,546	89,971	55,465	139,168	102,762
% Cost Recovery	72.12%	43.69%	61.53%	60.63%	58.18%

Cassel Hills Pool	2019	2020	2021	2022	2023
Revenues	99,414	(43)	92,470	99,619	92,882
Expenditure - Operating	113,812	5,316	111,930	130,543	164,632
Expenditure - Building Maint.	38,322	16,785	38,774	22,193	20,253
% Cost Recovery	65.35%	0.00%	61.36%	65.22%	50.24%
Expenditure - Capital	39,775	9,412	26,344	18,384	9,020
% Cost Recovery	51.80%	0.00%	52.23%	58.22%	47.90%

FUND STATEMENT
YTD DECEMBER 31, 2023

Fund	Description..................	Beg Yr Bal....	Ytd Receipts..	Ytd Expenses..	Unexp bal.....	Encumbrances..	Unenc bal.....
110	GENERAL FUND	21,092,170.81	29,677,101.22	27,926,281.70	22,842,990.33	1,393,361.75	21,449,628.58
221	STREET FUND	1,934,953.35	1,732,069.36	2,038,022.27	1,629,000.44	142,194.18	1,486,806.26
222	STATE HIGHWAY FUND	255,645.23	137,602.08	73,600.29	319,647.02	26,472.61	293,174.41
224	PERMISS MOT VEH LIC TX FD	150,453.68	46,752.61	38,291.00	158,915.29	4,350.95	154,564.34
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	367.00	-	18,726.98	-	18,726.98
228	OMVI INDIGENT FUND	273,530.73	36,403.81	-	309,934.54	-	309,934.54
229	COMPUTER LEGAL RSCH FUND	123,512.65	96,457.28	76,499.20	143,470.73	23,971.48	119,499.25
230	INDIGENT DRIVERS IAM FUND	180,822.24	5,588.50	1,756.00	184,654.74	244.00	184,410.74
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	-	297,466.99
241	FEMA SPECIAL REVENUE FUND	277,476.00	-	277,472.77	3.23	-	3.23
242	STORMWATER SPECIAL REVENUE	463,007.10	424,129.90	642,041.03	245,095.97	69,646.32	175,449.65
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	541,186.56	13,763.10	3,251,632.21	-	3,251,632.21
250	INFRASTRUCTURE	734,204.00	178,956.52	-	913,160.52	-	913,160.52
251	COURT PROJECTS SPECIAL REVENUE	1,787.28	106,740.30	93,953.60	14,573.98	11.40	14,562.58
255	EMPLOYEE RETIREMENT RESERVE	719,965.13	325,000.00	53,707.09	991,258.04	-	991,258.04
260	CRISIS INTERVENTION TRAIN FUND	-	12,763.00	9,752.57	3,010.43	2,428.05	582.38
325	CAPITAL IMPROVEMENT FUND	1,015,275.82	1,999,771.64	1,232,704.09	1,782,343.37	1,502,238.19	280,105.18
332	POLICE-FIRE-STREET CIP FUND	1,202,037.21	2,700,993.70	3,414,767.70	488,263.21	560,777.60	(72,514.39)
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	305,972.66	(236,492.66)	143,471.32	(379,963.98)
355	CAPITAL IMPROVEMENT RESERVE FD	-	-	-	-	-	-
360	FACILITIES IMP/MAINT RESERVE	7,318,207.99	865,250.00	5,090,336.43	3,093,121.56	1,232,923.48	1,860,198.08
436	G.O. DEBT SERVICE FUND	736,439.41	2,786,517.80	3,228,397.23	294,559.98	2,000.00	292,559.98
641	GOLF COURSE OPERATIONS FUND	668,289.86	1,135,424.52	990,773.23	812,941.15	92,401.27	720,539.88
643	CASSEL HILLS GOLF MEM. FUND	564.41	-	-	564.41	-	564.41
651	WATER FUND	4,270,561.50	4,667,552.41	4,862,005.16	4,076,108.75	1,830,748.97	2,245,359.78
652	SEWER FUND	3,717,218.14	4,202,880.04	4,329,229.39	3,590,868.79	2,534,408.19	1,056,460.60
872	HOSPITAL CARE TRUST FUND	914,123.13	2,509,662.39	2,822,938.32	600,847.20	44,870.90	555,976.30
		50,248,831.33	54,470,180.39	58,255,527.34	46,463,484.38	9,632,297.12	36,831,187.26