GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES
FEBRUARY 29, 2024

	2023 FEB ACTUAL	2023 YTD BUDGET	2023 JAN-FEB ACTUAL	2023 JAN-DEC BUDGET	2023 % BUDGET	2024 FEB ACTUAL	2024 YTD BUDGET	2024 JAN-FEB ACTUAL	2024 JAN-DEC BUDGET	2024 % BUDGET
REVENUES:										
Income Taxes	1,419,811	3,078,417	3,378,534	18,470,500	18%	1,418,494	3,278,500	3,581,125	19,671,000	18%
Other Taxes	2,011	238,673	2,758	1,432,037	0%	2,794	266,173	5,389	1,597,037	0%
Intergovernmental	28,707	209,254	72,763	1,255,526	6%	30,853	156,617	61,931	939,700	7%
Licenses, Permits, and Fees	250	-	650	-		310	-	518	-	
Fines and Forfeitures	97,012	209,167	174,394	1,255,000	14%	100,963	209,167	187,620	1,255,000	15%
Charges for Services	332,444	626,813	657,345	3,760,875	17%	361,719	697,657	693,243	4,185,941	17%
Other Revenue	113,210	96,143	205,569	576,860	36%	240,647	143,922	379,579	863,531	44%
TOTAL REVENUES:	**1,993,443**	**4,458,466**	**4,492,012**	**26,750,798**	**17%**	**2,155,779**	**4,752,035**	**4,909,405**	**28,512,209**	**17%**
EXPENDITURES:										
Council/City Manager	388,207	544,098	843,036	3,264,585	26%	226,349	484,286	638,085	2,905,717	22%
Finance/Tax	108,066	335,330	244,172	2,011,980	12%	98,865	240,048	275,429	1,440,290	19%
Court	222,233	352,612	395,542	2,115,673	19%	135,129	342,754	314,422	2,056,523	15%
Police	476,655	1,079,489	1,084,399	6,476,931	17%	376,016	1,081,019	1,014,682	6,486,113	16%
Fire	275,291	603,433	582,203	3,620,595	16%	252,818	617,741	600,666	3,706,448	16%
Recreation	295,736	738,380	667,106	4,430,279	15%	244,913	724,362	647,167	4,346,172	15%
DES/Public Works	219,569	455,026	618,924	2,730,157	23%	70,484	487,481	419,950	2,924,884	14%
Non-Departmental	20,099	29,025	27,052	174,150	16%	23,453	24,475	31,781	146,850	22%
TOTAL EXPENDITURES	**2,005,855**	**4,137,392**	**4,462,433**	**24,824,350**	**18%**	**1,428,028**	**4,002,166**	**3,942,182**	**24,012,997**	**16%**
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	-	-	-		-	-	-	-	
Advances In	-	-	-	-		-	-	-	-	
Transfers Out	(244,024)	(1,011,847)	(436,570)	(6,071,081)	7%	(2,067,570)	(1,053,501)	(2,290,475)	(6,321,006)	36%
Advances Out	-	-	-	-		-	-	-	-	
TOTAL OTHER FINANCING SOURCES/(USES)	**(244,024)**	**(1,011,847)**	**(436,570)**	**(6,071,081)**		**(2,067,570)**	**(1,053,501)**	**(2,290,475)**	**(6,321,006)**	
TOTAL SURPLUS/(DEFICIT)	**(256,436)**	**(690,772)**	**(406,991)**	**(4,144,633)**		**(1,339,819)**	**(303,632)**	**(1,323,251)**	**(1,821,794)**	

POLICE-FIRE-STREET CIP FUND
STATEMENT OF REVENUES AND EXPENDITURES
FEBRUARY 29, 2024

	2023 FEB ACTUAL	2023 YTD BUDGET	2023 JAN-FEB ACTUAL	2023 JAN-DEC BUDGET	2023 % BUDGET	2024 FEB ACTUAL	2024 YTD BUDGET	2024 JAN-FEB ACTUAL	2024 JAN-DEC BUDGET	2024 % BUDGET
REVENUES:										
Intergovernmental	-	27,583	-	165,500	0%	-	130,855	-	785,132	0%
Other Revenue	-	-	-	-		134,931	-	134,931	-	
TOTAL REVENUES:	**-**	**27,583**	**-**	**165,500**	**0%**	**134,931**	**130,855**	**134,931**	**785,132**	**17%**
EXPENDITURES:										
Police	18,572	45,971	41,133	275,825	15%	18,767	46,509	45,376	279,054	16%
Fire	-	44,988	-	269,926		14,866	40,505	32,900	243,027	
TOTAL EXPENDITURES	**18,572**	**45,971**	**41,133**	**545,751**	**8%**	**33,633**	**87,014**	**78,276**	**522,081**	**15%**
OTHER FINANCING SOURCES/(USES)										
Transfers In	244,024	410,907	436,570	2,465,439	18%	267,570	410,000	490,475	2,460,000	20%
Advances In	-	-	-	-		-	-	-	-	
Advances Out	-	-	-	-		-	-	-	-	
Police - Capital	-	(76,065)	(17,366)	(456,392)	4%	-	(41,584)	(2,738)	(249,504)	1%
Fire - Capital	-	(52,889)	(3,914)	(317,334)	1%	(138,533)	(47,050)	(152,751)	(282,300)	54%
Public Works - Capital	(1,540)	(180,696)	(32,129)	(1,084,178)	3%	(17,665)	(272,069)	(38,646)	(1,632,415)	2%
Fire - Debt	-	(99,667)	-	(598,000)	0%	-	(41,904)	-	(251,425)	0%
Public Works - Debt	(14,626)	(60,910)	(14,626)	(365,459)	4%	(14,626)	(24,976)	(14,626)	(149,855)	10%
TOTAL OTHER FINANCING SOURCES/(USES)	**227,858**	**(59,321)**	**368,533**	**(355,924)**		**96,745**	**(17,583)**	**281,714**	**(105,499)**	
TOTAL SURPLUS/(DEFICIT)	**209,286**	**(77,708)**	**327,401**	**(736,175)**		**198,043**	**26,259**	**338,369**	**157,552**	

GOLF FUND
STATEMENT OF REVENUES AND EXPENDITURES
FEBRUARY 29, 2024

	2023 FEB ACTUAL	2023 YTD BUDGET	2023 JAN-FEB ACTUAL	2023 JAN-DEC BUDGET	2023 % BUDGET	2024 FEB ACTUAL	2024 YTD BUDGET	2024 JAN-FEB ACTUAL	2024 JAN-DEC BUDGET	2024 % BUDGET
REVENUES:										
Memberships	5,515	1,333	6,345	8,000	79%	5,835	1,333	5,835	8,000	73%
Greens Fees	8,902	74,500	11,903	447,000	3%	7,719	84,500	7,719	507,000	2%
Cart Rentals	2,920	32,500	3,667	195,000	2%	2,495	34,167	2,495	205,000	1%
Merchandise Sales	1,550	4,167	1,594	25,000	6%	472	4,167	472	25,000	2%
Food and Beverage Sales	1,168	15,500	1,388	93,000	1%	687	15,500	2,348	93,000	3%
Rental Income	-	50	-	300	0%	-	50	-	300	0%
Other Revenue	460	3,750	538	22,500	2%	252	3,750	328	22,500	1%
TOTAL REVENUES:	**20,514**	**131,800**	**25,435**	**790,800**	**3%**	**17,460**	**143,467**	**19,197**	**860,800**	**2%**
EXPENDITURES:										
Personal Services	30,831	105,404	71,081	632,424	11%	26,489	98,826	70,114	592,954	12%
Contractual Services	9,485	29,680	11,967	178,077	7%	2,622	29,944	10,160	179,662	6%
Materials and Supplies	7,403	32,878	11,596	197,267	6%	2,067	34,447	2,067	206,682	1%
Other Expenditures	10,959	10,671	12,454	64,027	19%	115	9,838	368	59,027	1%
TOTAL EXPENDITURES	**58,679**	**178,633**	**107,098**	**1,071,795**	**10%**	**31,292**	**173,054**	**82,708**	**1,038,325**	**8%**
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	25,000	-	150,000	0%	-	16,667	-	100,000	0%
Capital	-	(10,461)	-	(62,766)	0%	-	(377,750)	-	(2,266,500)	0%
TOTAL OTHER FINANCING SOURCES/(USES)	**-**	**14,539**	**-**	**87,234**		**-**	**(361,083)**	**-**	**(2,166,500)**	
TOTAL SURPLUS/(DEFICIT)	**(38,165)**	**(32,294)**	**(81,663)**	**(193,761)**		**(13,832)**	**(390,671)**	**(63,511)**	**(2,344,025)**	

WATER FUND
STATEMENT OF REVENUES AND EXPENDITURES
FEBRUARY 29, 2024

	2023 FEB ACTUAL	2023 YTD BUDGET	2023 JAN-FEB ACTUAL	2023 JAN-DEC BUDGET	2023 % BUDGET	2024 FEB ACTUAL	2024 YTD BUDGET	2024 JAN-FEB ACTUAL	2024 JAN-DEC BUDGET	2024 % BUDGET
REVENUES:										
Service Charges and Collections	234,355	428,647	452,736	2,571,881	18%	293,463	557,241	572,347	3,343,445	17%
Intergovernmental	-	8,927	-	53,560	0%	-	-	-	-	
Water Tap-In Fees	-	758	31,600	4,550	695%		986	-	5,915	0%
Well Field Protection Fee	8,600	17,583	17,387	105,500	16%	8,701	17,583	17,589	105,500	17%
Rental Income	-	5,667	3,630	34,000	11%	1,870	5,667	3,739	34,000	11%
Other Revenue	1,865	3,917	4,112	23,500	17%	2,518	3,500	10,278	21,000	49%
TOTAL REVENUES:	**244,820**	**465,499**	**509,465**	**2,792,991**	**18%**	**306,552**	**584,977**	**603,953**	**3,509,860**	**17%**
EXPENDITURES:										
Personal Services	74,457	152,332	152,772	913,993	17%	56,724	159,219	144,349	955,316	15%
Contractual Services	116,465	288,424	248,254	1,730,546	14%	113,696	290,413	234,414	1,742,478	13%
Materials and Supplies	11,489	14,367	14,944	86,200	17%	2,286	11,067	9,175	66,400	14%
Other Expenditures	-	167	-	1,000	0%	209	167	415	1,000	42%
TOTAL EXPENDITURES	**202,412**	**455,290**	**415,971**	**2,731,739**	**15%**	**172,915**	**460,866**	**388,353**	**2,765,194**	**14%**
OTHER FINANCING SOURCES/(USES)										
Debt Proceeds	-	425,593	-	2,553,560	0%	-	-	-	-	
Transfers In	-	-	-	-		-	-	-	-	
Debt Payments	-	(34,030)	(28,725)	(204,179)	14%	-	(44,955)	(26,332)	(269,729)	10%
Capital	(276,563)	(570,276)	(800,475)	(3,421,655)	23%	(241,800)	(361,167)	(245,653)	(2,167,000)	11%
TOTAL OTHER FINANCING SOURCES/(USES)	**(276,563)**	**(178,712)**	**(829,200)**	**(1,072,274)**		**(241,800)**	**(406,122)**	**(271,985)**	**(2,436,729)**	
TOTAL SURPLUS/(DEFICIT)	**(234,154)**	**(168,504)**	**(735,706)**	**(1,011,022)**		**(108,163)**	**(282,011)**	**(56,384)**	**(1,692,063)**	

SEWER FUND
STATEMENT OF REVENUES AND EXPENDITURES
FEBRUARY 29, 2024

	2023 FEB ACTUAL	2023 YTD BUDGET	2023 JAN-FEB ACTUAL	2023 JAN-DEC BUDGET	2023 % BUDGET	2024 FEB ACTUAL	2024 YTD BUDGET	2024 JAN-FEB ACTUAL	2024 JAN-DEC BUDGET	2024 % BUDGET
REVENUES:										
Service Charges and Collections	56,145	103,723	106,304	622,335	17%	78,154	155,584	152,003	933,503	16%
Intergovernmental	-	18,507	661	111,040	1%	-	-	693	-	
Sewer Tap-In Fees	-	875	5,200	5,250	99%	-	1,313	-	7,875	0%
Wastewater Treatment Fees	165,521	292,542	307,378	1,755,250	18%	223,782	438,813	419,411	2,632,875	16%
Other Revenue	-	-	-	-		-	-	-	-	
TOTAL REVENUES:	**221,666**	**415,646**	**419,544**	**2,493,875**	**17%**	**301,937**	**595,709**	**572,106**	**3,574,253**	**16%**
EXPENDITURES:										
Personal Services	74,284	152,327	151,901	913,964	17%	57,158	159,503	146,949	957,015	15%
Contractual Services	94,846	297,683	181,751	1,786,100	10%	102,736	270,475	204,167	1,622,850	13%
Materials and Supplies	6,132	9,433	10,170	56,600	18%	4,273	8,517	5,719	51,100	11%
Other Expenditures	-	-	-	-		278	167	278	1,000	0%
TOTAL EXPENDITURES	**175,262**	**459,444**	**343,822**	**2,756,664**	**12%**	**164,446**	**438,661**	**357,113**	**2,631,965**	**14%**
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	-	-	-		-	-	-	-	
Debt Proceeds	-	423,340	-	2,540,040	0%	-	-	-	-	
Debt Payments	-	(23,723)	-	(142,338)	0%	-	(27,163)	(3,990)	(162,980)	2%
Capital	(304,536)	(628,276)	(835,168)	(3,769,655)	22%	(343,721)	(83,000)	(347,574)	(498,000)	70%
TOTAL OTHER FINANCING SOURCES/(USES)	**(304,536)**	**(228,659)**	**(835,168)**	**(1,371,953)**		**(343,721)**	**(110,163)**	**(351,564)**	**(660,980)**	
TOTAL SURPLUS/(DEFICIT)	**(258,132)**	**(272,457)**	**(759,446)**	**(1,634,742)**		**(206,230)**	**46,885**	**(136,570)**	**281,308**	

COST RECOVERY
YTD FEBRUARY 29, 2024

Golf Course	2020	2021	2022	2023	2024
Revenues	12,704	2,532	2,147	25,435	19,197
Expenditure - Operating	78,334	68,773	75,154	86,197	82,708
Expenditure - Building Maint.	-	-	3,680	3,474	2,890
% Cost Recovery	16.22%	3.68%	2.72%	28.36%	22.43%
Expenditure - Capital	35,695	310	13,588	-	-
% Cost Recovery	11.14%	3.67%	2.32%	28.36%	22.43%

Recreation Center	2020	2021	2022	2023	2024
Revenues	202,692	127,971	164,651	193,665	190,976
Expenditure - Operating	201,457	205,341	235,775	245,777	267,846
Expenditure - Building Maint.	-	-	8,451	6,690	2,275
% Cost Recovery	100.61%	62.32%	67.42%	76.71%	70.70%
Expenditure - Capital	48,789	355	855	9,985	19,930
% Cost Recovery	81.00%	62.21%	67.18%	73.79%	65.84%

Cassel Hills Pool	2020	2021	2022	2023	2024
Revenues	-	-	-	-	-
Expenditure - Operating	2,415	824	1,361	963	892
Expenditure - Building Maint.	-	-	1,243	991	828
% Cost Recovery	0.00%	0.00%	0.00%	0.00%	0.00%
Expenditure - Capital	12	182	-	-	-
% Cost Recovery	0.00%	0.00%	0.00%	0.00%	0.00%

FUND STATEMENT
YTD FEBRUARY 29, 2024

Fund	Description..................	Beg Yr Bal....	Ytd Receipts..	Ytd Expenses..	Unexp bal.....	Encumbrances..	Unenc bal.....
110	GENERAL FUND	22,842,852.60	4,909,404.91	6,232,656.24	21,519,601.27	3,181,513.23	18,338,088.04
221	STREET FUND	1,629,000.44	211,434.98	100,952.27	1,739,483.15	203,662.51	1,535,820.64
222	STATE HIGHWAY FUND	319,647.02	17,316.90	77,311.56	259,652.36	47,084.49	212,567.87
224	PERMISS MOT VEH LIC TX FD	158,915.29	7,543.54	3,958.75	162,500.08	4,449.45	158,050.63
225	LAW ENFORCEMENT FUND	54,303.07	-	-	54,303.07	9,068.94	45,234.13
226	DRUG LAW ENFORCEMENT FUND	4,018.77	50.00	-	4,068.77	-	4,068.77
227	OMVI EDUCATION & ENFORCEMENT F	18,726.98	75.00	161.34	18,640.64	-	18,640.64
228	OMVI INDIGENT FUND	309,934.54	4,806.95	-	314,741.49	-	314,741.49
229	COMPUTER LEGAL RSCH FUND	143,470.73	15,043.96	20,164.84	138,349.85	40,448.85	97,901.00
230	INDIGENT DRIVERS IAM FUND	184,654.74	1,116.50	-	185,771.24	244.00	185,527.24
231	BASEBALL RECREATION FUND	-	-	-	-	-	-
232	SOCCER RECREATION FUND	-	-	-	-	-	-
233	POLICE CPT FUND	24,587.43	4,095.09	-	28,682.52	-	28,682.52
236	CARES ACT FUND	-	-	-	-	-	-
237	LOCAL CORONAVIRUS RELIEF FUND	-	-	-	-	-	-
238	AMERICAN RESCUE PLAN ACT	297,466.99	-	-	297,466.99	-	297,466.99
241	FEMA SPECIAL REVENUE FUND	3.23	-	-	3.23	-	3.23
242	STORMWATER SPECIAL REVENUE	245,095.97	77,738.41	64,350.31	258,484.07	111,373.59	147,110.48
243	CHUCK GABBARD MEMORIAL	-	-	-	-	-	-
244	ONEOHIO OPIOID SETTLEMENT	30,218.09	375.87	-	30,593.96	-	30,593.96
245	JOB CREATION AND REVITALIZATION	3,251,632.21	14,747.54	-	3,266,379.75	-	3,266,379.75
250	INFRASTRUCTURE	913,160.52	-	-	913,160.52	-	913,160.52
251	COURT PROJECTS SPECIAL REVENUE	14,573.98	26,211.74	23,821.90	16,963.82	112.36	16,851.46
255	EMPLOYEE RETIREMENT RESERVE	991,258.04	-	19,781.84	971,476.20	-	971,476.20
260	CRISIS INTERVENTION TRAIN FUND	3,010.43	-	-	3,010.43	2,428.05	582.38
325	CAPITAL IMPROVEMENT FUND	1,782,343.37	1,816,607.03	80,243.87	3,518,706.53	1,500,200.41	2,018,506.12
332	POLICE-FIRE-STREET CIP FUND	488,263.21	625,405.47	287,036.44	826,632.24	538,590.10	288,042.14
333	TIF CAPITAL PROJECTS FUND	487,768.38	-	-	487,768.38	4,403.93	483,364.45
335	DIXIE PHASE 3 - SIB LOAN FUND	-	-	-	-	-	-
336	STONEQUARRY CROSSINGS TIF FUND	35,662.11	-	-	35,662.11	12,303.59	23,358.52
337	CDBG FUND	(0.01)	-	-	(0.01)	-	(0.01)
338	FIELDSTONE WAY CONST. FUND	-	-	-	-	-	-
339	FIRE EQUIPMENT FUND	259.34	-	-	259.34	-	259.34
340	OPWC FUND	(236,492.66)	-	-	(236,492.66)	143,471.32	(379,963.98)
355	CAPITAL IMPROVEMENT RESERVE FD	-	-	-	-	-	-
360	FACILITIES IMP/MAINT RESERVE	3,093,121.56	-	13,958.00	3,079,163.56	1,232,923.48	1,846,240.08
436	G.O. DEBT SERVICE FUND	294,559.98	-	-	294,559.98	2,000.00	292,559.98
641	GOLF COURSE OPERATIONS FUND	812,941.15	19,197.34	82,708.02	749,430.47	195,541.29	553,889.18
643	CASSEL HILLS GOLF MEM. FUND	564.41	-	-	564.41	-	564.41
651	WATER FUND	4,076,140.62	603,953.47	660,337.13	4,019,756.96	2,389,019.13	1,630,737.83
652	SEWER FUND	3,590,900.62	572,106.28	708,676.58	3,454,330.32	2,900,698.82	553,631.50
872	HOSPITAL CARE TRUST FUND	600,847.20	469,572.10	472,792.70	597,626.60	860,124.55	(262,497.95)
		46,463,410.35	9,396,803.08	8,848,911.79	47,011,301.64	13,379,662.09	33,631,639.55