GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES
MARCH 31, 2024

	2023 MARCH ACTUAL	2023 MARCH BUDGET	2023 JAN-MAR ACTUAL	2023 JAN-DEC BUDGET	2023 % BUDGET	2024 MARCH ACTUAL	2024 MARCH BUDGET	2024 JAN-MAR ACTUAL	2024 JAN-DEC BUDGET	2024 % BUDGET
REVENUES:										
Income Taxes	1,709,078	4,617,625	5,087,612	18,470,500	28%	1,705,721	4,917,750	5,286,847	19,671,000	27%
Other Taxes	2,279	358,009	5,037	1,432,037	0%	2,993	465,417	8,381	1,861,667	0%
Intergovernmental	230,676	313,882	303,439	1,255,526	24%	96,858	245,821	158,790	983,282	16%
Licenses, Permits, and Fees	800	-	1,450	-		310	-	828	-	
Fines and Forfeitures	108,818	313,750	283,212	1,255,000	23%	120,394	313,750	308,013	1,255,000	25%
Charges for Services	305,944	940,219	963,289	3,760,875	26%	342,251	1,046,485	1,035,495	4,185,941	25%
Other Revenue	147,503	144,215	353,072	576,860	61%	136,867	217,302	516,445	869,206	59%
TOTAL REVENUES:	**2,505,099**	**6,687,700**	**6,997,111**	**26,750,798**	**26%**	**2,405,394**	**7,206,524**	**7,314,799**	**28,826,096**	**25%**
EXPENDITURES:										
Council/City Manager	185,780	816,146	1,028,816	3,264,585	32%	211,329	1,052,796	857,182	4,211,185	20%
Finance/Tax	153,431	502,995	397,603	2,011,980	20%	111,000	360,073	386,598	1,440,290	27%
Court	201,002	528,918	596,545	2,115,673	28%	191,898	514,131	507,503	2,056,523	25%
Police	633,382	1,619,233	1,717,781	6,476,931	27%	552,213	1,621,728	1,596,265	6,486,913	25%
Fire	368,792	905,149	950,995	3,620,595	26%	367,665	942,874	986,388	3,771,496	26%
Recreation	341,688	1,107,570	1,008,794	4,430,279	23%	333,632	1,086,543	1,015,915	4,346,172	23%
DES/Public Works	225,304	682,539	844,228	2,730,157	31%	90,578	731,221	644,274	2,924,884	22%
Non-Departmental	5,803	43,588	32,854	174,350	19%	4,819	36,713	37,286	146,850	25%
TOTAL EXPENDITURES	**2,115,183**	**6,206,138**	**6,577,616**	**24,824,550**	**26%**	**1,863,134**	**6,346,078**	**6,031,412**	**25,384,313**	**24%**
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	-	-	-		-	-	-	-	
Advances In	-	-	-	-		-	-	-	-	
Transfers Out	(990,598)	(1,517,770)	(1,427,168)	(6,071,081)	24%	(172,555)	(1,587,059)	(2,463,030)	(6,348,235)	39%
Advances Out	-	-	-	-		-	-	-	-	
TOTAL OTHER FINANCING SOURCES/(USES)	**(990,598)**	**(1,517,770)**	**(1,427,168)**	**(6,071,081)**		**(172,555)**	**(1,587,059)**	**(2,463,030)**	**(6,348,235)**	
TOTAL SURPLUS/(DEFICIT)	**(600,682)**	**(1,036,208)**	**(1,007,673)**	**(4,144,833)**		**369,704**	**(726,613)**	**(1,179,643)**	**(2,906,452)**	

POLICE-FIRE-STREET CIP FUND
STATEMENT OF REVENUES AND EXPENDITURES
MARCH 31, 2024

	2023 MARCH ACTUAL	2023 MARCH BUDGET	2023 JAN-MAR ACTUAL	2023 JAN-DEC BUDGET	2023 % BUDGET	2024 MARCH ACTUAL	2024 MARCH BUDGET	2024 JAN-MAR ACTUAL	2024 JAN-DEC BUDGET	2024 % BUDGET
REVENUES:										
Intergovernmental	-	41,375	-	165,500	0%	-	196,283	-	785,132	0%
Other Revenue	-	-	-	-		-	-	134,931	-	
TOTAL REVENUES:	**-**	**41,375**	**-**	**165,500**	**0%**	**-**	**196,283**	**134,931**	**785,132**	**17%**
EXPENDITURES:										
Police	27,843	68,956	68,976	275,825	25%	27,728	69,764	73,104	279,054	26%
Fire	-	67,482	-	269,926		23,306	60,757	56,206	243,027	
TOTAL EXPENDITURES	**27,843**	**68,956**	**68,976**	**545,751**	**13%**	**51,035**	**130,520**	**129,310**	**522,081**	**25%**
OTHER FINANCING SOURCES/(USES)										
Transfers In	174,029	616,360	610,599	2,465,439	25%	172,555	615,000	663,030	2,460,000	27%
Advances In	-	-	-	-		-	-	-	-	
Advances Out	-	-	-	-		-	-	-	-	
Police - Capital	(73,494)	(114,098)	(90,860)	(456,392)	20%	(27,500)	(62,376)	(45,338)	(249,504)	18%
Fire - Capital	(5,285)	(79,334)	(9,200)	(317,334)	3%	(27,425)	(70,575)	(180,569)	(282,300)	64%
Public Works - Capital	(111,509)	(271,045)	(143,639)	(1,084,178)	13%	(178,200)	(408,104)	(242,335)	(1,632,415)	15%
Fire - Debt	-	(149,500)	-	(598,000)	0%	-	(62,856)	-	(251,425)	0%
Public Works - Debt	-	(91,365)	(14,626)	(365,459)	4%	-	(37,464)	(14,626)	(149,855)	10%
TOTAL OTHER FINANCING SOURCES/(USES)	**(16,260)**	**(88,981)**	**352,274**	**(355,924)**		**(60,570)**	**(26,375)**	**180,161**	**(105,499)**	
TOTAL SURPLUS/(DEFICIT)	**(44,103)**	**(116,562)**	**283,298**	**(736,175)**		**(111,604)**	**39,388**	**185,782**	**157,552**	

GOLF FUND
STATEMENT OF REVENUES AND EXPENDITURES
MARCH 31, 2024

	2023 MARCH ACTUAL	2023 MARCH BUDGET	2023 JAN-MAR ACTUAL	2023 JAN-DEC BUDGET	2023 % BUDGET	2024 MARCH ACTUAL	2024 MARCH BUDGET	2024 JAN-MAR ACTUAL	2024 JAN-DEC BUDGET	2024 % BUDGET
REVENUES:										
Memberships	645	2,000	6,990	8,000	87%	1,015	2,000	6,850	8,000	86%
Greens Fees	13,206	111,750	25,109	447,000	6%	19,732	126,750	27,451	507,000	5%
Cart Rentals	4,427	48,750	8,094	195,000	4%	7,325	51,250	9,820	205,000	5%
Merchandise Sales	714	6,250	2,308	25,000	9%	1,111	6,250	1,583	25,000	6%
Food and Beverage Sales	1,870	23,250	3,258	93,000	4%	2,519	23,250	4,867	93,000	5%
Rental Income	9	75	9	300	3%	9	75	9	300	3%
Other Revenue	623	5,625	1,161	22,500	5%	1,320	5,625	1,648	22,500	7%
TOTAL REVENUES:	**21,493**	**197,700**	**46,928**	**790,800**	**6%**	**33,031**	**215,200**	**52,228**	**860,800**	**6%**
EXPENDITURES:										
Personal Services	44,933	158,106	116,014	632,424	18%	42,182	148,239	112,296	592,954	19%
Contractual Services	3,919	44,519	15,886	178,077	9%	2,188	44,916	12,393	179,662	7%
Materials and Supplies	21,802	49,317	33,398	197,267	17%	3,289	51,671	7,076	206,682	3%
Other Expenditures	2,761	16,007	15,215	64,027	24%	1,712	14,757	5,363	59,027	9%
TOTAL EXPENDITURES	**73,415**	**267,949**	**180,513**	**1,071,795**	**17%**	**49,370**	**259,581**	**137,128**	**1,038,325**	**13%**
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	37,500	-	150,000	0%	-	25,000	-	100,000	0%
Capital	-	(15,692)	-	(62,766)	0%	(13,500)	(566,625)	(13,500)	(2,266,500)	1%
TOTAL OTHER FINANCING SOURCES/(USES)	**-**	**21,809**	**-**	**87,234**		**(13,500)**	**(541,625)**	**(13,500)**	**(2,166,500)**	
TOTAL SURPLUS/(DEFICIT)	**(51,922)**	**(48,440)**	**(133,585)**	**(193,761)**		**(29,839)**	**(586,006)**	**(98,400)**	**(2,344,025)**	

WATER FUND
STATEMENT OF REVENUES AND EXPENDITURES
MARCH 31, 2024

	2023 MARCH ACTUAL	2023 MARCH BUDGET	2023 JAN-MAR ACTUAL	2023 JAN-DEC BUDGET	2023 % BUDGET	2024 MARCH ACTUAL	2024 MARCH BUDGET	2024 JAN-MAR ACTUAL	2024 JAN-DEC BUDGET	2024 % BUDGET
REVENUES:										
Service Charges and Collections	213,748	642,970	666,484	2,571,881	26%	273,062	835,861	845,410	3,343,445	25%
Intergovernmental	-	13,390	-	53,560	0%	-	-	-	-	
Water Tap-In Fees	5,500	1,138	37,100	4,550	815%	-	1,479	-	5,915	0%
Well Field Protection Fee	8,853	26,375	26,240	105,500	25%	8,699	26,375	26,288	105,500	25%
Rental Income	1,815	8,500	5,445	34,000	16%	1,870	8,500	5,609	34,000	16%
Other Revenue	3,357	5,875	7,469	23,500	32%	3,854	5,250	14,132	21,000	67%
TOTAL REVENUES:	**233,274**	**698,248**	**742,738**	**2,792,991**	**27%**	**287,485**	**877,465**	**891,438**	**3,509,860**	**25%**
EXPENDITURES:										
Personal Services	84,407	228,512	237,188	914,046	26%	85,910	238,829	230,258	955,316	24%
Contractual Services	103,833	432,637	352,087	1,730,546	20%	99,961	435,620	336,789	1,742,478	19%
Materials and Supplies	4,283	21,550	19,227	86,200	22%	684	16,600	13,387	66,400	20%
Other Expenditures	62	488	113	1,950	6%	111	250	526	1,000	53%
TOTAL EXPENDITURES	**192,585**	**683,186**	**608,615**	**2,732,742**	**22%**	**186,665**	**691,299**	**580,960**	**2,765,194**	**21%**
OTHER FINANCING SOURCES/(USES)										
Debt Proceeds	-	638,390	-	2,553,560	0%	-	-	-	-	
Transfers In	-	-	-	-		-	-	-	-	
Debt Payments	-	(51,045)	(28,725)	(204,179)	14%	-	(67,432)	(26,332)	(269,729)	10%
Capital	(161,575)	(855,414)	(962,050)	(3,421,655)	28%	(66,000)	(541,750)	(442,867)	(2,167,000)	20%
TOTAL OTHER FINANCING SOURCES/(USES)	**(161,575)**	**(268,069)**	**(990,775)**	**(1,072,274)**		**(66,000)**	**(609,182)**	**(469,199)**	**(2,436,729)**	
TOTAL SURPLUS/(DEFICIT)	**(120,887)**	**(253,006)**	**(856,653)**	**(1,012,025)**		**34,819**	**(423,016)**	**(158,721)**	**(1,692,063)**	

SEWER FUND
STATEMENT OF REVENUES AND EXPENDITURES
MARCH 31, 2024

	2023 MARCH ACTUAL	2023 MARCH BUDGET	2023 JAN-MAR ACTUAL	2023 JAN-DEC BUDGET	2023 % BUDGET	2024 MARCH ACTUAL	2024 MARCH BUDGET	2024 JAN-MAR ACTUAL	2024 JAN-DEC BUDGET	2024 % BUDGET
REVENUES:										
Service Charges and Collections	50,672	155,584	156,976	622,335	25%	74,348	233,376	226,351	933,503	24%
Intergovernmental	789	27,760	1,450	111,040	1%	628	-	1,321	-	
Sewer Tap-In Fees	3,600	1,313	8,800	5,250	168%	-	1,969	-	7,875	0%
Wastewater Treatment Fees	158,457	438,813	465,835	1,755,250	27%	218,412	658,219	637,823	2,632,875	24%
Other Revenue	-	-	-	-		-	-	-	-	
TOTAL REVENUES:	**213,518**	**623,469**	**633,062**	**2,493,875**	**25%**	**293,388**	**893,563**	**865,494**	**3,574,253**	**24%**
EXPENDITURES:										
Personal Services	84,961	228,491	236,862	913,964	26%	87,381	239,254	234,330	957,015	24%
Contractual Services	94,801	446,525	276,552	1,786,100	15%	93,351	405,713	304,618	1,622,850	19%
Materials and Supplies	2,399	14,150	12,569	56,600	22%	64	12,775	8,808	51,100	17%
Other Expenditures	-	-	-	-		-	250	278	1,000	0%
TOTAL EXPENDITURES	**182,161**	**689,166**	**525,983**	**2,756,664**	**19%**	**180,796**	**657,991**	**548,034**	**2,631,965**	**21%**
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	-	-	-		-	-	-	-	
Debt Proceeds	-	635,010	-	2,540,040	0%	-	-	-	-	
Debt Payments	-	(35,585)	-	(142,338)	0%	-	(40,745)	(3,990)	(162,980)	2%
Capital	(164,593)	(942,414)	(999,761)	(3,769,655)	27%	(26)	(124,500)	(472,409)	(498,000)	95%
TOTAL OTHER FINANCING SOURCES/(USES)	**(164,593)**	**(342,988)**	**(999,761)**	**(1,371,953)**		**(26)**	**(165,245)**	**(476,399)**	**(660,980)**	
TOTAL SURPLUS/(DEFICIT)	**(133,236)**	**(408,686)**	**(892,682)**	**(1,634,742)**		**112,566**	**70,327**	**(158,939)**	**281,308**	

COST RECOVERY
YTD MARCH 31, 2024

Golf Course	2020	2021	2022	2023	2024
Revenues	22,097	47,034	21,299	46,928	52,228
Expenditure - Operating	114,119	118,766	114,003	174,022	137,128
Expenditure - Building Maint.	7,773	-	3,680	6,134	4,158
% Cost Recovery	18.13%	39.60%	18.10%	26.05%	36.97%
Expenditure - Capital	35,806	15,645	23,117	-	13,500
% Cost Recovery	14.01%	34.99%	15.13%	26.05%	33.74%

Recreation Center	2020	2021	2022	2023	2024
Revenues	257,065	185,377	255,321	281,541	292,384
Expenditure - Operating	314,214	296,179	337,724	402,371	421,377
Expenditure - Building Maint.	10,494	-	8,451	10,407	3,929
% Cost Recovery	79.17%	62.59%	73.75%	68.21%	68.75%
Expenditure - Capital	49,219	1,421	19,751	37,002	34,292
% Cost Recovery	68.75%	62.29%	69.77%	62.60%	63.62%

Cassel Hills Pool	2020	2021	2022	2023	2024
Revenues	(43)	-	-	-	-
Expenditure - Operating	3,166	8,902	7,998	1,169	2,089
Expenditure - Building Maint.	3,393	-	1,243	1,982	1,242
% Cost Recovery	0.00%	0.00%	0.00%	0.00%	0.00%
Expenditure - Capital	23	668	2,284	-	-
% Cost Recovery	0.00%	0.00%	0.00%	0.00%	0.00%

FUND STATEMENT
YTD MARCH 31, 2024

Fund	Description..................	Beg Yr Bal....	Ytd Receipts..	Ytd Expenses..	Unexp bal.....	Encumbrances..	Unenc bal.....
110	GENERAL FUND	22,842,852.60	7,314,798.93	8,494,442.08	21,663,209.45	3,197,439.59	18,465,769.86
221	STREET FUND	1,629,000.44	785,220.90	164,708.33	2,249,513.01	350,246.21	1,899,266.80
222	STATE HIGHWAY FUND	319,647.02	64,073.12	103,341.59	280,378.55	36,077.34	244,301.21
224	PERMISS MOT VEH LIC TX FD	158,915.29	12,645.50	3,958.75	167,602.04	5,400.95	162,201.09
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	110.00	507.99	18,328.99	-	18,328.99
228	OMVI INDIGENT FUND	309,934.54	7,058.07	-	316,992.61	-	316,992.61
229	COMPUTER LEGAL RSCH FUND	143,470.73	24,424.96	34,336.60	133,559.09	45,589.32	87,969.77
230	INDIGENT DRIVERS IAM FUND	184,654.74	1,746.00	-	186,400.74	244.00	186,156.74
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	116,245.65	107,905.22	253,436.40	202,508.90	50,927.50
243	CHUCK GABBARD MEMORIAL	-	-	-	-	-	-
244	ONEOHIO OPIOID SETTLEMENT	30,218.09	2,041.00	-	32,259.09	-	32,259.09
245	JOB CREATION AND REVITALIZATION	3,251,632.21	25,142.96	-	3,276,775.17	-	3,276,775.17
250	INFRASTRUCTURE	913,160.52	-	-	913,160.52	-	913,160.52
251	COURT PROJECTS SPECIAL REVENUE	14,573.98	42,403.45	39,939.53	17,037.90	101.22	16,936.68
255	EMPLOYEE RETIREMENT RESERVE	991,258.04	-	30,720.73	960,537.31	-	960,537.31
260	CRISIS INTERVENTION TRAIN FUND	3,010.43	-	-	3,010.43	2,428.05	582.38
325	CAPITAL IMPROVEMENT FUND	1,782,343.37	1,883,074.03	280,299.05	3,385,118.35	1,349,935.06	2,035,183.29
332	POLICE-FIRE-STREET CIP FUND	488,263.21	797,960.71	612,178.56	674,045.36	689,844.04	(15,798.68)
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)	-	29,423.59	(265,916.25)	114,047.73	(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	52,228.11	150,627.93	714,541.33	237,473.81	477,067.52
643	CASSEL HILLS GOLF MEM. FUND	564.41	-	-	564.41	-	564.41
651	WATER FUND	4,076,140.62	891,438.20	1,050,158.89	3,917,419.93	2,345,164.02	1,572,255.91
652	SEWER FUND	3,590,900.62	865,494.13	1,024,432.90	3,431,961.85	2,899,793.26	532,168.59
872	HOSPITAL CARE TRUST FUND	600,847.20	573,376.53	691,855.05	482,368.68	643,312.20	(160,943.52)
		46,463,410.35	13,463,627.34	12,832,794.79	47,094,242.90	13,380,305.64	33,713,937.26