GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES
APRIL 30, 2024

	2023 APRIL ACTUAL	2023 APRIL BUDGET	2023 JAN-APR ACTUAL	2023 JAN-DEC BUDGET	2023 % BUDGET	2024 APRIL ACTUAL	2024 APRIL BUDGET	2024 JAN-APR ACTUAL	2024 JAN-DEC BUDGET	2024 % BUDGET
REVENUES:										
Income Taxes	3,061,126	6,156,833	8,148,738	18,470,500	44%	2,842,324	6,557,000	8,129,170	19,671,000	41%
Other Taxes	800,632	477,346	805,668	1,432,037	56%	1,038,268	620,556	1,046,650	1,861,667	56%
Intergovernmental	32,099	418,509	335,538	1,255,526	27%	15,756	327,761	174,546	983,282	18%
Licenses, Permits, and Fees	1,129	-	2,579	-		832	-	1,660	-	
Fines and Forfeitures	119,333	418,333	402,545	1,255,000	32%	124,791	418,333	432,804	1,255,000	34%
Charges for Services	321,005	1,253,625	1,284,294	3,760,875	34%	375,047	1,395,314	1,410,542	4,185,941	34%
Other Revenue	91,080	192,287	444,151	576,860	77%	152,953	289,735	669,398	869,206	77%
TOTAL REVENUES:	**4,426,403**	**8,916,933**	**11,423,513**	**26,750,798**	**43%**	**4,549,971**	**9,608,699**	**11,864,770**	**28,826,096**	**41%**
EXPENDITURES:										
Council/City Manager	168,494	1,088,195	1,197,310	3,264,585	37%	1,509,504	1,403,728	2,404,833	4,211,185	57%
Finance/Tax	86,160	670,660	483,763	2,011,980	24%	98,237	480,097	484,905	1,440,290	34%
Court	142,500	705,224	739,045	2,115,673	35%	131,353	685,508	645,462	2,056,523	31%
Police	402,789	2,158,977	2,120,570	6,476,931	33%	432,600	2,162,304	2,063,930	6,486,913	32%
Fire	275,866	1,206,865	1,226,861	3,620,595	34%	269,820	1,257,165	1,307,138	3,771,496	35%
Recreation	262,279	1,476,760	1,271,073	4,430,279	29%	293,527	1,448,724	1,336,902	4,346,172	31%
DES/Public Works	219,503	910,052	1,063,731	2,730,157	39%	87,600	974,961	864,349	2,924,884	30%
Non-Departmental	25,496	58,117	58,351	174,350	33%	30,440	48,950	71,399	146,850	49%
TOTAL EXPENDITURES	**1,583,088**	**8,274,850**	**8,160,704**	**24,824,550**	**33%**	**2,853,080**	**8,461,438**	**9,178,918**	**25,384,313**	**36%**
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	-	-	-		-	-	-	-	
Advances In	100,000	-	100,000	-		-	-	-	-	
Transfers Out	(205,399)	(2,023,694)	(1,632,567)	(6,071,081)	27%	(236,265)	(2,116,078)	(2,699,295)	(6,348,235)	43%
Advances Out	-	-	-	-		(555,000)	-	(555,000)	-	
TOTAL OTHER FINANCING SOURCES/(USES)	**(105,399)**	**(2,023,694)**	**(1,532,567)**	**(6,071,081)**		**(791,265)**	**(2,116,078)**	**(3,254,295)**	**(6,348,235)**	
TOTAL SURPLUS/(DEFICIT)	**2,737,916**	**(1,381,611)**	**1,730,243**	**(4,144,833)**		**905,626**	**(968,817)**	**(568,443)**	**(2,906,452)**	

POLICE-FIRE-STREET CIP FUND
STATEMENT OF REVENUES AND EXPENDITURES
APRIL 30, 2024

	2023 APRIL ACTUAL	2023 APRIL BUDGET	2023 JAN-APR ACTUAL	2023 JAN-DEC BUDGET	2023 % BUDGET	2024 APRIL ACTUAL	2024 APRIL BUDGET	2024 JAN-APR ACTUAL	2024 JAN-DEC BUDGET	2024 % BUDGET
REVENUES:										
Intergovernmental	36,668	55,167	36,668	165,500	22%	-	261,711	-	785,132	0%
Other Revenue	-	-	-	-		-	-	134,931	-	
TOTAL REVENUES:	**36,668**	**55,167**	**36,668**	**165,500**	**22%**	**-**	**261,711**	**134,931**	**785,132**	**17%**
EXPENDITURES:										
Police	17,722	91,942	86,698	275,825	31%	19,252	93,018	92,356	279,054	33%
Fire	-	89,975	-	269,926		12,975	81,009	69,181	243,027	
TOTAL EXPENDITURES	**17,722**	**91,942**	**86,698**	**545,751**	**16%**	**32,227**	**174,027**	**161,537**	**522,081**	**31%**
OTHER FINANCING SOURCES/(USES)										
Transfers In	205,399	821,813	815,998	2,465,439	33%	209,036	820,000	872,066	2,460,000	35%
Advances In	-	-	-	-		-	-	-	-	
Advances Out	-	-	-	-		-	-	-	-	
Police - Capital	(25,089)	(152,131)	(115,949)	(456,392)	25%	-	(83,168)	(51,025)	(249,504)	20%
Fire - Capital	(37,318)	(105,778)	(46,518)	(317,334)	15%	(1,220)	(94,100)	(213,279)	(282,300)	76%
Public Works - Capital	(63,374)	(361,393)	(207,012)	(1,084,178)	19%	(80,793)	(603,921)	(336,946)	(1,811,764)	19%
Fire - Debt	-	(199,333)	-	(598,000)	0%	-	(83,808)	-	(251,425)	0%
Public Works - Debt	(120,603)	(121,820)	(135,229)	(365,459)	37%	(120,603)	(49,952)	(135,229)	(149,855)	90%
TOTAL OTHER FINANCING SOURCES/(USES)	**(40,984)**	**(118,641)**	**311,289**	**(355,924)**		**6,420**	**(94,949)**	**135,586**	**(284,848)**	
TOTAL SURPLUS/(DEFICIT)	**(22,038)**	**(155,416)**	**261,259**	**(736,175)**		**(25,807)**	**(7,266)**	**108,980**	**(21,797)**	

GOLF FUND
STATEMENT OF REVENUES AND EXPENDITURES
APRIL 30, 2024

	2023 APRIL ACTUAL	2023 APRIL BUDGET	2023 JAN-APR ACTUAL	2023 JAN-DEC BUDGET	2023 % BUDGET	2024 APRIL ACTUAL	2024 APRIL BUDGET	2024 JAN-APR ACTUAL	2024 JAN-DEC BUDGET	2024 % BUDGET
REVENUES:										
Memberships	1,500	2,667	8,490	8,000	106%	740	2,667	7,590	8,000	95%
Greens Fees	58,560	149,000	83,669	447,000	19%	56,612	169,000	84,063	507,000	17%
Cart Rentals	22,409	65,000	30,503	195,000	16%	21,962	68,333	31,782	205,000	16%
Merchandise Sales	2,943	8,333	5,251	25,000	21%	2,245	8,333	3,829	25,000	15%
Food and Beverage Sales	9,732	31,000	12,989	93,000	14%	8,643	31,000	13,510	93,000	15%
Rental Income	9	100	19	300	6%	19	100	28	300	9%
Other Revenue	2,580	7,500	3,741	22,500	17%	2,475	7,500	4,122	22,500	18%
TOTAL REVENUES:	**97,734**	**263,600**	**144,662**	**790,800**	**18%**	**92,696**	**286,933**	**144,924**	**860,800**	**17%**
EXPENDITURES:										
Personal Services	35,289	210,808	151,303	632,424	24%	34,749	197,651	147,045	592,954	25%
Contractual Services	11,113	59,359	26,999	178,077	15%	9,975	59,887	22,427	179,662	12%
Materials and Supplies	17,377	65,756	50,775	197,267	26%	4,100	68,894	46,207	206,682	22%
Other Expenditures	2,854	21,342	18,068	64,027	28%	1,876	19,676	9,048	59,027	15%
TOTAL EXPENDITURES	**66,633**	**357,265**	**247,146**	**1,071,795**	**23%**	**50,700**	**346,108**	**224,728**	**1,038,325**	**22%**
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	50,000	-	150,000	0%	-	33,333	-	100,000	0%
Capital	(26,575)	(20,922)	(26,575)	(62,766)	42%	-	(755,500)	(13,500)	(2,266,500)	1%
TOTAL OTHER FINANCING SOURCES/(USES)	**(26,575)**	**29,078**	**(26,575)**	**87,234**		**-**	**(722,167)**	**(13,500)**	**(2,166,500)**	
TOTAL SURPLUS/(DEFICIT)	**4,526**	**(64,587)**	**(129,058)**	**(193,761)**		**41,996**	**(781,342)**	**(93,303)**	**(2,344,025)**	

WATER FUND
STATEMENT OF REVENUES AND EXPENDITURES
APRIL 30, 2024

	2023 APRIL ACTUAL	2023 APRIL BUDGET	2023 JAN-APR ACTUAL	2023 JAN-DEC BUDGET	2023 % BUDGET	2024 APRIL ACTUAL	2024 APRIL BUDGET	2024 JAN-APR ACTUAL	2024 JAN-DEC BUDGET	2024 % BUDGET
REVENUES:										
Service Charges and Collections	205,866	857,294	872,351	2,571,881	34%	286,984	1,114,482	1,132,394	3,343,445	34%
Intergovernmental	35,927	17,853	35,927	53,560	67%	-	-	-	-	
Water Tap-In Fees	-	1,517	37,100	4,550	815%	-	1,972	-	5,915	0%
Well Field Protection Fee	8,597	35,167	34,837	105,500	33%	8,718	35,167	35,006	105,500	33%
Rental Income	1,815	11,333	7,260	34,000	21%	1,870	11,333	7,478	34,000	22%
Other Revenue	2,762	7,833	10,231	23,500	44%	3,489	7,000	17,621	21,000	84%
TOTAL REVENUES:	**254,968**	**930,997**	**997,706**	**2,792,991**	**36%**	**301,061**	**1,169,953**	**1,192,499**	**3,509,860**	**34%**
EXPENDITURES:										
Personal Services	53,699	304,682	290,887	914,046	32%	65,832	318,439	296,090	955,316	31%
Contractual Services	117,102	576,849	469,189	1,730,546	27%	104,153	584,101	445,199	1,752,303	25%
Materials and Supplies	7,325	28,733	26,552	86,200	31%	3,351	22,133	20,681	66,400	31%
Other Expenditures	89	650	202	1,950	10%	103	333	629	1,000	63%
TOTAL EXPENDITURES	**178,215**	**910,914**	**786,830**	**2,732,742**	**29%**	**173,439**	**925,006**	**762,599**	**2,775,019**	**27%**
OTHER FINANCING SOURCES/(USES)										
Debt Proceeds	-	851,187	-	2,553,560	0%	-	-	-	-	
Transfers In	-	-	-	-		-	-	-	-	
Debt Payments	-	(68,060)	(28,725)	(204,179)	14%	-	(89,910)	(26,332)	(269,729)	10%
Capital	(335,404)	(1,140,552)	(1,297,454)	(3,421,655)	38%	(238,309)	(719,058)	(736,154)	(2,157,175)	34%
TOTAL OTHER FINANCING SOURCES/(USES)	**(335,404)**	**(357,425)**	**(1,326,180)**	**(1,072,274)**		**(238,309)**	**(808,968)**	**(762,486)**	**(2,426,904)**	
TOTAL SURPLUS/(DEFICIT)	**(258,652)**	**(337,342)**	**(1,115,304)**	**(1,012,025)**		**(110,687)**	**(564,021)**	**(332,586)**	**(1,692,063)**	

SEWER FUND
STATEMENT OF REVENUES AND EXPENDITURES
APRIL 30, 2024

	2023 APRIL ACTUAL	2023 APRIL BUDGET	2023 JAN-APR ACTUAL	2023 JAN-DEC BUDGET	2023 % BUDGET	2024 APRIL ACTUAL	2024 APRIL BUDGET	2024 JAN-APR ACTUAL	2024 JAN-DEC BUDGET	2024 % BUDGET
REVENUES:										
Service Charges and Collections	49,201	207,445	206,178	622,335	33%	79,496	311,168	305,847	933,503	33%
Intergovernmental	29,503	37,013	30,953	111,040	28%	-	-	1,321	-	
Sewer Tap-In Fees	-	1,750	8,800	5,250	168%	-	2,625	-	7,875	0%
Wastewater Treatment Fees	136,464	585,083	602,299	1,755,250	34%	221,598	877,625	859,421	2,632,875	33%
Other Revenue	-	-	-	-		-	-	-	-	
TOTAL REVENUES:	**215,169**	**831,292**	**848,230**	**2,493,875**	**34%**	**301,094**	**1,191,418**	**1,166,588**	**3,574,253**	**33%**
EXPENDITURES:										
Personal Services	55,354	304,655	292,217	913,964	32%	67,143	319,005	301,473	957,015	32%
Contractual Services	93,561	595,367	370,113	1,786,100	21%	98,012	540,950	410,872	1,622,850	25%
Materials and Supplies	1,928	18,867	14,497	56,600	26%	1,838	17,033	21,007	51,100	41%
Other Expenditures	-	-	-	-		-	333	278	1,000	0%
TOTAL EXPENDITURES	**150,843**	**918,888**	**676,826**	**2,756,664**	**25%**	**166,993**	**877,322**	**733,631**	**2,631,965**	**28%**
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	-	-	-		-	-	-	-	
Debt Proceeds	-	846,680	-	2,540,040	0%	-	-	-	-	
Debt Payments	-	(47,446)	-	(142,338)	0%	-	(54,327)	(3,990)	(162,980)	2%
Capital	(323,716)	(1,256,552)	(1,323,477)	(3,769,655)	35%	(225,875)	(166,000)	(802,463)	(498,000)	161%
TOTAL OTHER FINANCING SOURCES/(USES)	**(323,716)**	**(457,318)**	**(1,323,477)**	**(1,371,953)**		**(225,875)**	**(220,327)**	**(806,453)**	**(660,980)**	
TOTAL SURPLUS/(DEFICIT)	**(259,391)**	**(544,914)**	**(1,152,073)**	**(1,634,742)**		**(91,774)**	**93,769**	**(373,496)**	**281,308**	

COST RECOVERY
YTD APRIL 30, 2024

Golf Course	2020	2021	2022	2023	2024
Revenues	60,944	131,733	85,492	144,662	144,924
Expenditure - Operating	186,910	191,929	175,466	229,394	224,728
Expenditure - Building Maint.	7,773	-	7,314	3,089	6,019
% Cost Recovery	31.30%	68.64%	46.77%	62.22%	62.81%
Expenditure - Capital	35,806	15,645	30,901	-	13,500
% Cost Recovery	26.44%	63.46%	40.01%	62.22%	59.34%

Recreation Center	2020	2021	2022	2023	2024
Revenues	267,312	272,879	369,156	368,768	427,151
Expenditure - Operating	382,897	429,939	470,207	500,217	547,906
Expenditure - Building Maint.	10,494	-	6,065	3,717	6,221
% Cost Recovery	67.95%	63.47%	77.51%	73.18%	77.09%
Expenditure - Capital	56,158	3,061	19,751	53,771	34,292
% Cost Recovery	59.46%	63.02%	74.42%	66.12%	72.59%

Cassel Hills Pool	2020	2021	2022	2023	2024
Revenues	(43)	-	6,360	8,491	9,125
Expenditure - Operating	3,650	24,217	26,835	9,666	11,552
Expenditure - Building Maint.	3,393	-	4,574	3,221	4,964
% Cost Recovery	0.00%	0.00%	20.25%	65.89%	55.25%
Expenditure - Capital	23	668	2,284	-	1,023
% Cost Recovery	0.00%	0.00%	18.88%	65.89%	52.03%

FUND STATEMENT
YTD APRIL 30, 2024

Fund	Description..................	Beg Yr Bal....	Ytd Receipts..	Ytd Expenses..	Unexp bal.....	Encumbrances..	Unenc bal.....
110	GENERAL FUND	22,842,852.60	11,864,769.93	12,433,213.21	22,274,409.32	2,872,881.72	19,401,527.60
221	STREET FUND	1,629,000.44	916,155.16	386,862.78	2,158,292.82	754,973.51	1,403,319.31
222	STATE HIGHWAY FUND	319,647.02	72,992.00	103,581.21	289,057.81	35,837.72	253,220.09
224	PERMISS MOT VEH LIC TX FD	158,915.29	16,855.93	5,008.75	170,762.47	4,449.45	166,313.02
225	LAW ENFORCEMENT FUND	54,303.07	56.82	-	54,359.89	9,068.94	45,290.95
226	DRUG LAW ENFORCEMENT FUND	4,018.77	50.00	-	4,068.77	-	4,068.77
227	OMVI EDUCATION & ENFORCEMENT F	18,726.98	160.00	1,188.54	17,698.44	-	17,698.44
228	OMVI INDIGENT FUND	309,934.54	15,932.15	-	325,866.69	-	325,866.69
229	COMPUTER LEGAL RSCH FUND	143,470.73	34,323.20	44,352.28	133,441.65	38,399.54	95,042.11
230	INDIGENT DRIVERS IAM FUND	184,654.74	2,512.50	-	187,167.24	244.00	186,923.24
231	BASEBALL RECREATION FUND	-	-	-	-	-	-
232	SOCCER RECREATION FUND	-	-	-	-	-	-
233	POLICE CPT FUND	24,587.43	31,324.09	-	55,911.52	-	55,911.52
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	155,904.71	240,542.37	160,458.31	94,755.57	65,702.74
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	31,025.76	49,900.00	3,232,757.97	-	3,232,757.97
250	INFRASTRUCTURE	913,160.52	-	-	913,160.52	-	913,160.52
251	COURT PROJECTS SPECIAL REVENUE	14,573.98	60,426.05	51,003.46	23,996.57	90.08	23,906.49
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	3,029,459.69	2,479,832.48	2,331,970.58	1,414,916.56	917,054.02
332	POLICE-FIRE-STREET CIP FUND	488,263.21	1,006,996.72	898,016.66	597,243.27	1,364,043.55	(766,800.28)
333	TIF CAPITAL PROJECTS FUND	487,768.38	66,397.27	740.93	553,424.72	4,403.93	549,020.79
335	DIXIE PHASE 3 - SIB LOAN FUND	-	-	-	-	-	-
336	STONEQUARRY CROSSINGS TIF FUND	35,662.11	4,097.38	45.72	39,713.77	12,303.59	27,410.18
337	CDBG FUND	(0.01)	50,000.00	-	49,999.99	-	49,999.99
338	FIELDSTONE WAY CONST. FUND	-	-	-	-	-	-
339	FIRE EQUIPMENT FUND	259.34	-	-	259.34	-	259.34
340	OPWC FUND	(236,492.66)	-	86,544.82	(323,037.48)	56,926.50	(379,963.98)
355	CAPITAL IMPROVEMENT RESERVE FD	-	-	-	-	-	-
360	FACILITIES IMP/MAINT RESERVE	3,093,121.56	-	450,030.10	2,643,091.46	1,596,301.38	1,046,790.08
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	144,924.10	238,227.52	719,637.73	230,219.95	489,417.78
643	CASSEL HILLS GOLF MEM. FUND	564.41	-	-	564.41	-	564.41
651	WATER FUND	4,076,140.62	1,192,499.32	1,525,085.19	3,743,554.75	1,955,367.49	1,788,187.26
652	SEWER FUND	3,590,900.62	1,166,587.93	1,540,083.85	3,217,404.70	2,489,357.12	728,047.58
872	HOSPITAL CARE TRUST FUND	600,847.20	793,975.75	865,666.41	529,156.54	819,500.84	(290,344.30)
		46,463,410.35	20,659,467.46	21,430,647.01	45,692,230.80	13,758,469.49	31,933,761.31