GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES
MAY 31, 2024

	2023 MAY ACTUAL	2023 MAY BUDGET	2023 JAN-MAY ACTUAL	2023 JAN-DEC BUDGET	2023 % BUDGET	2024 MAY ACTUAL	2024 MAY BUDGET	2024 JAN-MAY ACTUAL	2024 JAN-DEC BUDGET	2024 % BUDGET
REVENUES:										
Income Taxes	1,462,233	7,696,042	9,610,971	18,470,500	52%	1,473,883	8,196,250	9,603,053	19,671,000	49%
Other Taxes	2,662	596,682	808,330	1,432,037	56%	2,730	775,695	1,049,380	1,861,667	56%
Intergovernmental	111,772	523,136	447,309	1,255,526	36%	140,976	409,701	315,522	983,282	32%
Licenses, Permits, and Fees	450	-	3,029	-		778	-	2,438	-	
Fines and Forfeitures	93,599	522,917	496,143	1,255,000	40%	108,410	522,917	541,214	1,255,000	43%
Charges for Services	395,120	1,567,031	1,679,414	3,760,875	45%	327,533	1,744,142	1,738,180	4,185,941	42%
Other Revenue	119,470	240,358	563,622	576,860	98%	149,149	362,169	818,547	869,206	94%
TOTAL REVENUES:	**2,185,305**	**11,146,166**	**13,608,819**	**26,750,798**	**51%**	**2,203,458**	**12,010,873**	**14,068,333**	**28,826,096**	**49%**
EXPENDITURES:										
Council/City Manager	151,601	1,360,244	1,348,911	3,264,585	41%	651,358	1,754,660	3,067,496	4,211,185	73%
Finance/Tax	251,655	838,325	735,418	2,011,980	37%	167,377	600,121	652,390	1,440,290	45%
Court	131,566	881,530	870,610	2,115,673	41%	143,698	856,885	789,174	2,056,523	38%
Police	410,266	2,698,721	2,530,836	6,476,931	39%	470,295	2,702,880	2,535,582	6,486,913	39%
Fire	268,821	1,508,581	1,495,682	3,620,595	41%	271,763	1,571,457	1,591,590	3,771,496	42%
Recreation	293,731	1,845,950	1,564,804	4,430,279	35%	307,770	1,810,905	1,650,098	4,346,172	38%
DES/Public Works	198,552	1,137,565	1,262,283	2,730,157	46%	87,868	1,218,702	1,068,983	2,924,884	37%
Non-Departmental	12,510	72,646	70,861	174,350	41%	5,163	61,188	76,562	146,850	52%
TOTAL EXPENDITURES	**1,718,701**	**10,343,563**	**9,879,405**	**24,824,550**	**40%**	**2,105,294**	**10,576,797**	**11,431,875**	**25,384,313**	**45%**
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	-	-	-		-	-	-	-	
Advances In	-	-	100,000	-		-	-	-	-	
Transfers Out	(380,905)	(2,529,617)	(2,013,472)	(6,071,081)	33%	(352,512)	(2,645,098)	(3,051,807)	(6,348,235)	48%
Advances Out	-	-	-	-		-	-	(555,000)	-	
TOTAL OTHER FINANCING SOURCES/(USES)	**(380,905)**	**(2,529,617)**	**(1,913,472)**	**(6,071,081)**		**(352,512)**	**(2,645,098)**	**(3,606,807)**	**(6,348,235)**	
TOTAL SURPLUS/(DEFICIT)	**85,699**	**(1,727,014)**	**1,815,942**	**(4,144,833)**		**(254,348)**	**(1,211,022)**	**(970,348)**	**(2,906,452)**	

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

	2023 MAY ACTUAL	2023 MAY BUDGET	2023 JAN-MAY ACTUAL	2023 JAN-DEC BUDGET	2023 % BUDGET	2024 MAY ACTUAL	2024 MAY BUDGET	2024 JAN-MAY ACTUAL	2024 JAN-DEC BUDGET	2024 % BUDGET
REVENUES:										
Intergovernmental	64,270	68,958	100,938	165,500	61%	-	327,138	-	785,132	0%
Other Revenue	-	-	-	-		-	-	134,931	-	
TOTAL REVENUES:	**64,270**	**68,958**	**100,938**	**165,500**	**61%**	**-**	**327,138**	**134,931**	**785,132**	**17%**
EXPENDITURES:										
Police	18,991	114,927	105,689	275,825	38%	21,203	116,273	113,559	279,054	41%
Fire	-	112,469	-	269,926		11,020	101,261	80,201	243,027	
TOTAL EXPENDITURES	**18,991**	**114,927**	**105,689**	**545,751**	**19%**	**32,223**	**217,534**	**193,760**	**522,081**	**37%**
OTHER FINANCING SOURCES/(USES)										
Transfers In	380,905	1,027,266	1,196,903	2,465,439	49%	352,512	1,025,000	1,224,578	2,460,000	50%
Advances In	-	-	-	-		-	-	-	-	
Advances Out	-	-	-	-		-	-	-	-	
Police - Capital	(157,699)	(190,163)	(273,648)	(456,392)	60%	(395)	(103,960)	(51,420)	(249,504)	21%
Fire - Capital	(15,168)	(132,223)	(61,685)	(317,334)	19%	-	(117,625)	(221,108)	(282,300)	78%
Public Works - Capital	(137,451)	(451,741)	(344,463)	(1,084,178)	32%	(217,726)	(754,902)	(554,672)	(1,811,764)	31%
Fire - Debt	(5,996)	(249,167)	(5,996)	(598,000)	1%	-	(104,760)	-	(251,425)	0%
Public Works - Debt	(1,999)	(152,275)	(137,228)	(365,459)	38%	-	(62,440)	(135,229)	(149,855)	90%
TOTAL OTHER FINANCING SOURCES/(USES)	**62,592**	**(148,302)**	**373,882**	**(355,924)**		**134,391**	**(118,687)**	**262,148**	**(284,848)**	
TOTAL SURPLUS/(DEFICIT)	**107,871**	**(194,270)**	**369,131**	**(736,175)**		**102,168**	**(9,082)**	**203,319**	**(21,797)**	

GOLF FUND
STATEMENT OF REVENUES AND EXPENDITURES
MAY 31, 2024

	2023 MAY ACTUAL	2023 MAY BUDGET	2023 JAN-MAY ACTUAL	2023 JAN-DEC BUDGET	2023 % BUDGET	2024 MAY ACTUAL	2024 MAY BUDGET	2024 JAN-MAY ACTUAL	2024 JAN-DEC BUDGET	2024 % BUDGET
REVENUES:										
Memberships	935	3,333	9,425	8,000	118%	160	3,333	7,750	8,000	97%
Greens Fees	83,399	186,250	167,068	447,000	37%	78,375	211,250	162,438	507,000	32%
Cart Rentals	34,276	81,250	64,779	195,000	33%	31,964	85,417	63,746	205,000	31%
Merchandise Sales	3,479	10,417	8,730	25,000	35%	3,121	10,417	6,950	25,000	28%
Food and Beverage Sales	16,514	38,750	29,503	93,000	32%	13,985	38,750	27,495	93,000	30%
Rental Income	9	125	28	300	9%	112	125	140	300	47%
Other Revenue	4,094	9,375	7,835	22,500	35%	3,665	9,375	7,787	22,500	35%
TOTAL REVENUES:	**142,707**	**329,500**	**287,369**	**790,800**	**36%**	**131,382**	**358,667**	**276,306**	**860,800**	**32%**
EXPENDITURES:										
Personal Services	48,934	263,510	200,237	632,424	32%	48,530	247,064	195,575	592,954	33%
Contractual Services	16,288	74,199	43,288	178,077	24%	17,247	74,859	39,836	179,662	22%
Materials and Supplies	19,361	82,195	70,136	197,267	36%	10,499	86,118	58,884	206,682	28%
Other Expenditures	4,571	26,678	22,639	64,027	35%	3,934	24,595	15,197	59,027	26%
TOTAL EXPENDITURES	**89,154**	**446,581**	**336,300**	**1,071,795**	**31%**	**80,210**	**432,635**	**309,492**	**1,038,325**	**30%**
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	62,500	-	150,000	0%	-	41,667	-	100,000	0%
Capital	-	(26,153)	(26,575)	(62,766)	42%	-	(944,375)	(13,500)	(2,266,500)	1%
TOTAL OTHER FINANCING SOURCES/(USES)	**-**	**36,348**	**(26,575)**	**87,234**		**-**	**(902,708)**	**(13,500)**	**(2,166,500)**	
TOTAL SURPLUS/(DEFICIT)	**53,552**	**(80,734)**	**(75,506)**	**(193,761)**		**51,172**	**(976,677)**	**(46,686)**	**(2,344,025)**	

WATER FUND
STATEMENT OF REVENUES AND EXPENDITURES
MAY 31, 2024

	2023 MAY ACTUAL	2023 MAY BUDGET	2023 JAN-MAY ACTUAL	2023 JAN-DEC BUDGET	2023 % BUDGET	2024 MAY ACTUAL	2024 MAY BUDGET	2024 JAN-MAY ACTUAL	2024 JAN-DEC BUDGET	2024 % BUDGET
REVENUES:										
Service Charges and Collections	202,534	1,071,617	1,074,884	2,571,881	42%	259,726	1,393,102	1,392,120	3,343,445	42%
Intergovernmental	-	22,317	35,927	53,560	67%	-	-	-	-	
Water Tap-In Fees	-	1,896	37,100	4,550	815%	-	2,465	-	5,915	0%
Well Field Protection Fee	8,749	43,958	43,586	105,500	41%	8,708	43,958	43,714	105,500	41%
Rental Income	3,630	14,167	10,891	34,000	32%	1,870	14,167	9,348	34,000	27%
Other Revenue	2,381	9,792	12,612	23,500	54%	7,832	8,750	25,453	21,000	121%
TOTAL REVENUES:	**217,294**	**1,163,746**	**1,215,000**	**2,792,991**	**44%**	**278,135**	**1,462,442**	**1,470,635**	**3,509,860**	**42%**
EXPENDITURES:										
Personal Services	63,104	380,853	353,991	914,046	39%	74,842	398,048	370,932	955,316	39%
Contractual Services	115,687	721,061	584,877	1,730,546	34%	115,388	730,032	562,030	1,752,078	32%
Materials and Supplies	3,772	35,917	30,324	86,200	35%	4,318	27,667	25,912	66,400	39%
Other Expenditures	57	813	258	1,950	13%	1,145	510	1,774	1,225	145%
TOTAL EXPENDITURES	**182,620**	**1,138,643**	**969,450**	**2,732,742**	**35%**	**195,693**	**1,156,258**	**960,648**	**2,775,019**	**35%**
OTHER FINANCING SOURCES/(USES)										
Debt Proceeds	-	1,063,983	-	2,553,560	0%	-	-	-	-	
Transfers In	-	-	-	-		-	-	-	-	
Debt Payments	(52,125)	(85,075)	(80,850)	(204,179)	40%	(35,824)	(112,387)	(62,156)	(269,729)	23%
Capital	(212,430)	(1,425,690)	(1,509,884)	(3,421,655)	44%	(20,911)	(898,823)	(810,974)	(2,157,175)	38%
TOTAL OTHER FINANCING SOURCES/(USES)	**(264,555)**	**(446,781)**	**(1,590,735)**	**(1,072,274)**		**(56,736)**	**(1,011,210)**	**(873,130)**	**(2,426,904)**	
TOTAL SURPLUS/(DEFICIT)	**(229,881)**	**(421,677)**	**(1,345,185)**	**(1,012,025)**		**25,707**	**(705,026)**	**(363,144)**	**(1,692,063)**	

SEWER FUND
STATEMENT OF REVENUES AND EXPENDITURES
MAY 31, 2024

	2023 MAY ACTUAL	2023 MAY BUDGET	2023 JAN-MAY ACTUAL	2023 JAN-DEC BUDGET	2023 % BUDGET	2024 MAY ACTUAL	2024 MAY BUDGET	2024 JAN-MAY ACTUAL	2024 JAN-DEC BUDGET	2024 % BUDGET
REVENUES:										
Service Charges and Collections	48,653	259,306	254,831	622,335	41%	69,256	388,960	375,103	933,503	40%
Intergovernmental	-	46,267	30,953	111,040	28%	-	-	1,321	-	
Sewer Tap-In Fees	-	2,188	8,800	5,250	168%	-	3,281	-	7,875	0%
Wastewater Treatment Fees	148,895	731,354	751,194	1,755,250	43%	189,970	1,097,031	1,049,391	2,632,875	40%
Other Revenue	-	-	-	-		-	-	-	-	
TOTAL REVENUES:	**197,548**	**1,039,115**	**1,045,779**	**2,493,875**	**42%**	**259,226**	**1,489,272**	**1,425,814**	**3,574,253**	**40%**
EXPENDITURES:										
Personal Services	64,915	380,818	357,131	913,964	39%	75,973	398,756	377,446	957,015	39%
Contractual Services	89,037	744,208	459,150	1,786,100	26%	99,344	676,063	515,400	1,622,552	32%
Materials and Supplies	411	23,583	14,908	56,600	26%	5,407	21,292	27,039	51,100	53%
Other Expenditures	-	-	-	-		1,020	541	1,298	1,298	0%
TOTAL EXPENDITURES	**154,363**	**1,148,610**	**831,190**	**2,756,664**	**30%**	**181,744**	**1,096,652**	**921,184**	**2,631,965**	**35%**
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	-	-	-		-	-	-	-	
Debt Proceeds	-	1,058,350	-	2,540,040	0%	-	-	-	-	
Debt Payments	(52,125)	(59,308)	(52,125)	(142,338)	37%	(35,824)	(67,908)	(39,814)	(162,980)	24%
Capital	(199,863)	(1,570,690)	(1,523,339)	(3,769,655)	40%	(15,633)	(207,500)	(910,972)	(498,000)	183%
TOTAL OTHER FINANCING SOURCES/(USES)	**(251,988)**	**(571,647)**	**(1,575,464)**	**(1,371,953)**		**(51,457)**	**(275,408)**	**(950,786)**	**(660,980)**	
TOTAL SURPLUS/(DEFICIT)	**(208,802)**	**(681,143)**	**(1,360,875)**	**(1,634,742)**		**26,025**	**117,212**	**(446,157)**	**281,308**	

COST RECOVERY
YTD MAY 31, 2024

Golf Course	2020	2021	2022	2023	2024
Revenues	118,900	256,224	85,492	287,369	276,306
Expenditure - Operating	239,635	289,301	175,466	325,195	309,492
Expenditure - Building Maint.	7,773	-	7,314	6,178	7,412
% Cost Recovery	48.06%	88.57%	46.77%	86.72%	87.19%
Expenditure - Capital	36,030	15,868	30,901	-	13,500
% Cost Recovery	41.95%	83.96%	40.01%	86.72%	83.63%

Recreation Center	2020	2021	2022	2023	2024
Revenues	274,422	343,395	369,156	429,900	524,021
Expenditure - Operating	433,082	522,949	470,207	621,179	667,073
Expenditure - Building Maint.	10,494	-	6,065	8,535	8,482
% Cost Recovery	61.87%	65.67%	77.51%	68.27%	77.57%
Expenditure - Capital	64,961	23,773	19,751	79,202	37,034
% Cost Recovery	53.96%	62.81%	74.42%	60.64%	73.54%

Cassel Hills Pool	2020	2021	2022	2023	2024
Revenues	(43)	24,444	6,360	36,426	34,035
Expenditure - Operating	4,760	45,605	26,835	33,633	35,829
Expenditure - Building Maint.	3,393	-	4,574	7,329	8,453
% Cost Recovery	0.00%	53.60%	20.25%	88.93%	76.86%
Expenditure - Capital	5,047	7,960	2,284	1,887	4,645
% Cost Recovery	0.00%	45.63%	18.88%	85.01%	69.56%

FUND STATEMENT
YTD MAY 31, 2024

Fund	Description..................	Beg Yr Bal....	Ytd Receipts..	Ytd Expenses..	Unexp bal.....	Encumbrances..	Unenc bal.....
110	GENERAL FUND	22,842,852.60	14,068,333.26	15,038,681.63	21,872,504.23	3,099,334.55	18,773,169.68
221	STREET FUND	1,629,000.44	1,043,513.55	488,172.70	2,184,341.29	709,047.29	1,475,294.00
222	STATE HIGHWAY FUND	319,647.02	82,209.76	105,489.32	296,367.46	33,929.61	262,437.85
224	PERMISS MOT VEH LIC TX FD	158,915.29	87,620.34	5,008.75	241,526.88	4,449.45	237,077.43
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	1,897.69	16,989.29	-	16,989.29
228	OMVI INDIGENT FUND	309,934.54	20,031.93	-	329,966.47	-	329,966.47
229	COMPUTER LEGAL RSCH FUND	143,470.73	42,972.48	56,878.14	129,565.07	35,136.26	94,428.81
230	INDIGENT DRIVERS IAM FUND	184,654.74	3,262.50	-	187,917.24	244.00	187,673.24
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	8,275.95	-	8,279.18	-	8,279.18
242	STORMWATER SPECIAL REVENUE	245,095.97	193,400.53	306,016.98	132,479.52	43,900.29	88,579.23
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	37,854.96	49,900.00	3,239,587.17	-	3,239,587.17
250	INFRASTRUCTURE	913,160.52	-	98,450.00	814,710.52	248,450.00	566,260.52
251	COURT PROJECTS SPECIAL REVENUE	14,573.98	76,689.35	62,378.47	28,884.86	89.38	28,795.48
255	EMPLOYEE RETIREMENT RESERVE	991,258.04	-	58,601.65	932,656.39	-	932,656.39
260	CRISIS INTERVENTION TRAIN FUND	3,010.43	-	-	3,010.43	2,428.05	582.38
325	CAPITAL IMPROVEMENT FUND	1,782,343.37	2,963,074.03	2,799,433.83	1,945,983.57	1,421,055.56	524,928.01
332	POLICE-FIRE-STREET CIP FUND	488,263.21	1,359,508.69	1,156,189.80	691,582.10	1,198,745.51	(507,163.41)
333	TIF CAPITAL PROJECTS FUND	487,768.38	66,397.27	17,689.57	536,476.08	23,205.29	513,270.79
335	DIXIE PHASE 3 - SIB LOAN FUND	-	-	-	-	-	-
336	STONEQUARRY CROSSINGS TIF FUND	35,662.11	4,097.38	1,091.63	38,667.86	26,257.68	12,410.18
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)	-	110,793.62	(347,286.28)	32,677.70	(379,963.98)
355	CAPITAL IMPROVEMENT RESERVE FD	-	-	-	-	-	-
360	FACILITIES IMP/MAINT RESERVE	3,093,121.56	-	615,744.60	2,477,376.96	1,430,586.88	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	276,305.62	322,991.75	766,255.02	208,218.72	558,036.30
643	CASSEL HILLS GOLF MEM. FUND	564.41	-	-	564.41	-	564.41
651	WATER FUND	4,076,140.62	1,470,634.56	1,833,778.31	3,712,996.87	1,864,975.18	1,848,021.69
652	SEWER FUND	3,590,900.62	1,425,813.97	1,871,970.78	3,144,743.81	2,376,272.02	768,471.79
872	HOSPITAL CARE TRUST FUND	600,847.20	984,642.14	1,181,315.58	404,173.76	703,851.67	(299,677.91)
		46,463,410.35	24,298,270.18	26,182,474.80	44,579,205.73	13,473,924.03	31,105,281.70