GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES
JUNE 30, 2024

	2023 JUNE ACTUAL	2023 JAN-JUNE BUDGET	2023 JAN-JUNE ACTUAL	2023 JAN-DEC BUDGET	2023 % BUDGET	2024 JUNE ACTUAL	2024 JAN-JUNE BUDGET	2024 JAN-JUNE ACTUAL	2024 JAN-DEC BUDGET	2024 % BUDGET
REVENUES:										
Income Taxes	1,698,485	9,235,250	11,309,456	18,470,500	61%	1,935,204	9,835,500	11,538,257	19,671,000	59%
Other Taxes	4,293	716,019	812,623	1,432,037	57%	5,124	930,834	1,054,503	1,861,667	57%
Intergovernmental	24,806	627,763	472,116	1,255,526	38%	37,197	491,641	353,439	983,282	36%
Licenses, Permits, and Fees	50	-	3,079	-		154	-	2,592	-	
Fines and Forfeitures	89,709	627,500	585,852	1,255,000	47%	103,938	627,500	645,152	1,255,000	51%
Charges for Services	337,533	1,880,438	2,016,947	3,760,875	54%	377,512	2,092,971	2,115,692	4,185,941	51%
Other Revenue	60,945	288,430	624,566	576,860	108%	122,227	434,603	940,774	869,206	108%
TOTAL REVENUES:	**2,215,821**	**13,375,399**	**15,824,639**	**26,750,798**	**59%**	**2,581,356**	**14,413,048**	**16,650,410**	**28,826,096**	**58%**
EXPENDITURES:										
Council/City Manager	209,905	1,632,293	1,558,816	3,264,585	48%	212,607	2,430,593	3,299,631	4,861,185	68%
Finance/Tax	181,450	1,005,990	916,868	2,011,980	46%	157,055	720,145	816,661	1,440,290	57%
Court	135,604	1,057,837	1,006,215	2,115,673	48%	127,731	1,028,262	917,495	2,056,523	45%
Police	434,665	3,238,466	2,965,500	6,476,931	46%	415,292	3,243,457	2,967,767	6,486,913	46%
Fire	217,351	1,810,298	1,713,033	3,620,595	47%	267,296	1,905,748	1,870,885	3,811,496	49%
Recreation	345,387	2,215,140	1,910,191	4,430,279	43%	351,044	2,173,086	2,012,839	4,346,172	46%
DES/Public Works	191,611	1,365,079	1,453,895	2,730,157	53%	203,968	1,462,442	1,396,638	2,924,884	48%
Non-Departmental	8,338	87,175	79,199	174,350	45%	6,932	73,425	88,456	146,850	60%
TOTAL EXPENDITURES	**1,724,312**	**12,412,275**	**11,603,717**	**24,824,550**	**47%**	**1,741,927**	**13,037,157**	**13,370,371**	**26,074,313**	**51%**
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	-	-	-		-	-	-	-	
Advances In	-	-	100,000	-		-	-	-	-	
Transfers Out	(159,078)	(3,035,541)	(2,172,550)	(6,071,081)	36%	(172,019)	(3,174,118)	(3,223,826)	(6,348,235)	51%
Advances Out	-	-	-	-		-	-	(555,000)	-	
TOTAL OTHER FINANCING SOURCES/(USES)	**(159,078)**	**(3,035,541)**	**(2,072,550)**	**(6,071,081)**		**(172,019)**	**(3,174,118)**	**(3,778,826)**	**(6,348,235)**	
TOTAL SURPLUS/(DEFICIT)	**332,430**	**(2,072,416)**	**2,148,372**	**(4,144,833)**		**667,411**	**(1,798,226)**	**(498,787)**	**(3,596,452)**	

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

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

	2023 JUNE ACTUAL	2023 JAN-JUNE BUDGET	2023 JAN-JUNE ACTUAL	2023 JAN-DEC BUDGET	2023 % BUDGET	2024 JUNE ACTUAL	2024 JAN-JUNE BUDGET	2024 JAN-JUNE ACTUAL	2024 JAN-DEC BUDGET	2024 % BUDGET
REVENUES:										
Intergovernmental	-	82,750	100,938	165,500	61%	-	392,566	-	785,132	0%
Other Revenue	705	-	705	-		36,824	-	171,754	-	
TOTAL REVENUES:	**705**	**82,750**	**101,644**	**165,500**	**61%**	**36,824**	**392,566**	**171,754**	**785,132**	**22%**
EXPENDITURES:										
Police	19,384	137,913	125,073	275,825	45%	19,406	139,527	132,965	279,054	48%
Fire	59,163	134,963	59,163	269,926		5,353	121,514	85,553	243,027	
TOTAL EXPENDITURES	**19,384**	**137,913**	**125,073**	**545,751**	**23%**	**24,758**	**261,041**	**218,518**	**522,081**	**42%**
OTHER FINANCING SOURCES/(USES)										
Transfers In	159,078	1,232,720	1,355,981	2,465,439	55%	172,019	1,230,000	1,396,597	2,460,000	57%
Advances In	-	-	-	-		-	-	-	-	
Advances Out	-	-	-	-		-	-	-	-	
Police - Capital	(40,941)	(228,196)	(314,589)	(456,392)	69%	-	(124,752)	(51,420)	(249,504)	21%
Fire - Capital	(10,964)	(158,667)	(72,650)	(317,334)	23%	(22,454)	(141,150)	(243,562)	(282,300)	86%
Public Works - Capital	(127,832)	(542,089)	(472,295)	(1,084,178)	44%	(20,981)	(905,882)	(595,500)	(1,811,764)	33%
Fire - Debt	-	(299,000)	(5,996)	(598,000)	1%	-	(125,713)	-	(251,425)	0%
Public Works - Debt	-	(182,730)	(137,228)	(365,459)	38%	-	(74,928)	(135,229)	(149,855)	90%
TOTAL OTHER FINANCING SOURCES/(USES)	**(20,659)**	**(177,962)**	**353,223**	**(355,924)**		**128,584**	**(142,424)**	**370,885**	**(284,848)**	
TOTAL SURPLUS/(DEFICIT)	**(39,337)**	**(233,125)**	**329,794**	**(736,175)**		**140,649**	**(10,899)**	**324,121**	**(21,797)**	

GOLF FUND
STATEMENT OF REVENUES AND EXPENDITURES
JUNE 30 2024

	2023 JUNE ACTUAL	2023 JAN-JUNE BUDGET	2023 JAN-JUNE ACTUAL	2023 JAN-DEC BUDGET	2023 % OF BUDGET	2024 JUNE ACTUAL	2024 JAN-JUNE BUDGET	2024 JAN-JUNE ACTUAL	2024 JAN-DEC BUDGET	2024 % OF BUDGET
REVENUES:										
Memberships	160	4,000	9,585	8,000	120%	-	4,000	7,750	8,000	97%
Greens Fees	90,323	223,500	257,391	447,000	58%	89,374	253,500	251,812	507,000	50%
Cart Rentals	37,535	97,500	102,315	195,000	52%	37,768	102,500	101,514	205,000	50%
Merchandise Sales	5,058	12,500	13,788	25,000	55%	5,082	12,500	12,032	25,000	48%
Food and Beverage Sales	17,682	46,500	47,185	93,000	51%	17,612	46,500	45,107	93,000	49%
Rental Income	56	150	84	300	28%	28	150	167	300	56%
Other Revenue	4,386	11,250	12,222	22,500	54%	4,797	11,250	12,584	22,500	56%
TOTAL REVENUES:	**155,200**	**395,400**	**442,569**	**790,800**	**56%**	**154,660**	**430,400**	**430,966**	**860,800**	**50%**
EXPENDITURES:										
Personal Services	51,268	316,212	251,505	632,424	40%	48,782	296,477	244,357	592,954	41%
Contractual Services	18,920	89,039	62,208	178,077	35%	18,924	89,831	58,760	179,662	33%
Materials and Supplies	16,338	98,634	86,474	197,267	44%	13,650	103,341	72,599	206,682	35%
Other Expenditures	1,909	32,014	24,548	64,027	38%	5,609	29,514	22,201	59,027	38%
TOTAL EXPENDITURES	**88,435**	**535,898**	**424,735**	**1,071,795**	**40%**	**86,965**	**519,163**	**397,917**	**1,038,325**	**38%**
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	75,000	-	150,000	0%	-	50,000	-	100,000	0%
Capital	-	(31,383)	(26,575)	(62,766)	42%	-	(1,133,250)	(13,500)	(2,266,500)	1%
TOTAL OTHER FINANCING SOURCES/(USES)	**-**	**43,617**	**(26,575)**	**87,234**		**-**	**(1,083,250)**	**(13,500)**	**(2,166,500)**	
TOTAL SURPLUS/(DEFICIT)	**66,765**	**(96,881)**	**(8,741)**	**(193,761)**		**67,695**	**(1,172,013)**	**19,549**	**(2,344,025)**	

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

WATER FUND
STATEMENT OF REVENUES AND EXPENDITURES
JUNE 30, 2024

	2023 JUNE ACTUAL	2023 JAN-JUNE BUDGET	2023 JAN-JUNE ACTUAL	2023 JAN-DEC BUDGET	2023 % OF BUDGET	2024 JUNE ACTUAL	2024 JAN-JUNE BUDGET	2024 JAN-JUNE ACTUAL	2024 JAN-DEC BUDGET	2024 % OF BUDGET
REVENUES:										
Service Charges and Collections	232,352	1,285,941	1,307,236	2,571,881	51%	274,314	1,671,723	1,666,434	3,343,445	50%
Intergovernmental	-	26,780	35,927	53,560	67%	-	-	-	-	
Water Tap-In Fees	-	2,275	37,100	4,550	815%	-	2,958	-	5,915	0%
Well Field Protection Fee	8,729	52,750	52,315	105,500	50%	8,565	52,750	52,279	105,500	50%
Rental Income	-	17,000	10,891	34,000	32%	1,870	17,000	11,217	34,000	33%
Other Revenue	1,619	11,750	14,230	23,500	61%	2,155	10,500	27,607	21,000	131%
TOTAL REVENUES:	**242,700**	**1,396,496**	**1,457,699**	**2,792,991**	**52%**	**286,903**	**1,754,930**	**1,757,537**	**3,509,860**	**50%**
EXPENDITURES:										
Personal Services	59,680	457,023	413,671	914,046	45%	72,769	477,658	443,701	955,316	46%
Contractual Services	133,383	865,273	718,260	1,730,546	42%	118,959	876,039	683,683	1,752,078	39%
Materials and Supplies	2,555	43,100	32,880	86,200	38%	1,146	33,200	28,023	66,400	42%
Other Expenditures	59	975	317	1,950	16%	122	613	1,896	1,225	155%
TOTAL EXPENDITURES	**195,678**	**1,366,371**	**1,165,128**	**2,732,742**	**43%**	**192,997**	**1,387,510**	**1,157,304**	**2,775,019**	**42%**
OTHER FINANCING SOURCES/(USES)										
Debt Proceeds	-	1,276,780	-	2,553,560	0%	-	-	-	-	
Transfers In	-	-	-	-		-	-	-	-	
Debt Payments	(34,708)	(102,090)	(115,558)	(204,179)	57%	(26,332)	(134,865)	(88,487)	(269,729)	33%
Capital	(234,549)	(1,710,828)	(1,744,433)	(3,421,655)	51%	(296,900)	(1,078,588)	(1,271,070)	(2,157,175)	59%
TOTAL OTHER FINANCING SOURCES/(USES)	**(269,256)**	**(536,137)**	**(1,859,991)**	**(1,072,274)**		**(323,231)**	**(1,213,452)**	**(1,359,558)**	**(2,426,904)**	
TOTAL SURPLUS/(DEFICIT)	**(222,234)**	**(506,013)**	**(1,567,419)**	**(1,012,025)**		**(229,325)**	**(846,032)**	**(759,324)**	**(1,692,063)**	

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

SEWER FUND
STATEMENT OF REVENUES AND EXPENDITURES
JUNE 30, 2024

	2023 JUNE ACTUAL	2023 JAN-JUNE BUDGET	2023 JAN-JUNE ACTUAL	2023 JAN-DEC BUDGET	2023 % OF BUDGET	2024 JUNE ACTUAL	2024 JAN-JUNE BUDGET	2024 JAN-JUNE ACTUAL	2024 JAN-DEC BUDGET	2024 % OF BUDGET
REVENUES:										
Service Charges and Collections	52,567	311,168	307,398	622,335	49%	71,662	466,752	446,765	933,503	48%
Intergovernmental	-	55,520	30,953	111,040	28%	397	-	1,717	-	
Sewer Tap-In Fees	-	2,625	8,800	5,250	168%	-	3,938		7,875	0%
Wastewater Treatment Fees	166,492	877,625	917,687	1,755,250	52%	205,872	1,316,438	1,255,263	2,632,875	48%
Other Revenue	-	-	-	-		-	-	-	-	
TOTAL REVENUES:	**219,059**	**1,246,938**	**1,264,838**	**2,493,875**	**51%**	**277,931**	**1,787,127**	**1,703,745**	**3,574,253**	**48%**
EXPENDITURES:										
Personal Services	59,964	456,982	417,095	913,964	46%	73,859	478,508	451,305	957,015	47%
Contractual Services	88,340	893,050	547,491	1,786,100	31%	100,906	811,276	620,508	1,622,552	38%
Materials and Supplies	2,269	28,300	17,177	56,600	30%	1,191	25,550	28,271	51,100	55%
Other Expenditures	-	-	-	-		-	649	1,298	1,298	0%
TOTAL EXPENDITURES	**150,574**	**1,378,332**	**981,763**	**2,756,664**	**36%**	**175,956**	**1,315,983**	**1,101,382**	**2,631,965**	**42%**
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	-	-	-		-	-	-	-	
Debt Proceeds	-	1,270,020	-	2,540,040	0%	-	-	-	-	
Debt Payments	(3,990)	(71,169)	(56,115)	(142,338)	39%	(3,990)	(81,490)	(43,804)	(162,980)	27%
Capital	(227,849)	(1,884,828)	(1,751,189)	(3,769,655)	46%	(455,009)	(249,000)	(1,616,427)	(498,000)	325%
TOTAL OTHER FINANCING SOURCES/(USES)	**(231,839)**	**(685,977)**	**(1,807,304)**	**(1,371,953)**		**(458,999)**	**(330,490)**	**(1,660,231)**	**(660,980)**	
TOTAL SURPLUS/(DEFICIT)	**(163,354)**	**(817,371)**	**(1,524,229)**	**(1,634,742)**		**(357,024)**	**140,654**	**(1,057,868)**	**281,308**	

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

COST RECOVERY
YTD JUNE 30, 2024

Golf Course	2020	2021	2022	2023	2024
Revenues	237,347	378,179	350,852	442,569	430,966
Expenditure - Operating	316,083	359,564	376,407	415,845	397,917
Expenditure - Building Maint.	16,579	-	7,314	8,771	9,181
% Cost Recovery	71.35%	105.18%	91.43%	104.23%	105.86%
Expenditure - Capital	50,502	15,868	44,377	26,575	13,500
% Cost Recovery	61.94%	100.73%	81.96%	98.09%	102.47%

Recreation Center	2020	2021	2022	2023	2024
Revenues	298,486	426,511	545,666	516,182	622,298
Expenditure - Operating	494,653	613,190	671,769	742,847	808,370
Expenditure - Building Maint.	23,036	-	6,065	12,009	10,962
% Cost Recovery	57.66%	69.56%	80.50%	68.38%	75.95%
Expenditure - Capital	65,391	23,773	28,003	89,424	57,464
% Cost Recovery	51.19%	66.96%	77.31%	61.14%	70.97%

Cassel Hills Pool	2020	2021	2022	2023	2024
Revenues	(43)	59,129	69,632	62,460	74,762
Expenditure - Operating	5,470	68,660	54,489	69,804	73,488
Expenditure - Building Maint.	7,857	-	4,574	10,622	10,634
% Cost Recovery	0.00%	86.12%	117.89%	77.66%	88.87%
Expenditure - Capital	5,059	13,479	11,274	4,196	9,599
% Cost Recovery	0.00%	71.99%	99.00%	73.81%	79.77%

FUND STATEMENT
YTD JUNE 30, 2024

Fund	Description..................	Beg Yr Bal....	Ytd Receipts..	Ytd Expenses..	Unexp bal.....	Encumbrances..	Unenc bal.....
110	GENERAL FUND	22,842,852.60	16,650,409.60	17,149,196.11	22,344,066.09	2,607,297.96	19,736,768.13
221	STREET FUND	1,629,000.44	1,151,748.39	1,145,104.81	1,635,644.02	646,390.54	989,253.48
222	STATE HIGHWAY FUND	319,647.02	91,472.05	109,907.88	301,211.19	29,511.05	271,700.14
224	PERMISS MOT VEH LIC TX FD	158,915.29	91,798.44	5,008.75	245,704.98	4,449.45	241,255.53
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	260.00	2,554.16	16,432.82	-	16,432.82
228	OMVI INDIGENT FUND	309,934.54	21,331.59	-	331,266.13	-	331,266.13
229	COMPUTER LEGAL RSCH FUND	143,470.73	51,825.79	67,035.57	128,260.95	28,292.26	99,968.69
230	INDIGENT DRIVERS IAM FUND	184,654.74	3,552.50	-	188,207.24	244.00	187,963.24
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	8,275.95	367,973.78	(114,601.86)	22,841.85	(137,443.71)
243	CHUCK GABBARD MEMORIAL	-	231,769.40	-	231,769.40	-	231,769.40
244	ONEOHIO OPIOID SETTLEMENT	30,218.09	-	-	30,218.09	-	30,218.09
245	JOB CREATION AND REVITALIZATION	3,251,632.21	2,041.00	49,900.00	3,203,773.21	-	3,203,773.21
250	INFRASTRUCTURE	913,160.52	43,673.36	98,450.00	858,383.88	248,450.00	609,933.88
251	COURT PROJECTS SPECIAL REVENUE	14,573.98		73,042.21	(58,468.23)	88.68	(58,556.91)
255	EMPLOYEE RETIREMENT RESERVE	991,258.04	92,953.45	64,285.02	1,019,926.47	-	1,019,926.47
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	2,975,296.88	1,770,120.52	1,238,777.57	531,342.95
332	POLICE-FIRE-STREET CIP FUND	488,263.21	1,568,350.81	1,244,230.19	812,383.83	1,150,188.29	(337,804.46)
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)	-	133,704.88	(370,197.54)	9,766.44	(379,963.98)
355	CAPITAL IMPROVEMENT RESERVE FD	-	-	-	-	-	-
360	FACILITIES IMP/MAINT RESERVE	3,093,121.56	-	827,400.29	2,265,721.27	1,218,931.19	1,046,790.08
436	G.O. DEBT SERVICE FUND	294,559.98	-	-	294,559.98	1,495,170.19	(1,200,610.21)
641	GOLF COURSE OPERATIONS FUND	812,941.15	430,965.61	411,416.82	832,489.94	185,868.10	646,621.84
643	CASSEL HILLS GOLF MEM. FUND	564.41	-	-	564.41	-	564.41
651	WATER FUND	4,076,140.62	1,757,537.45	2,516,861.40	3,316,816.67	1,770,193.76	1,546,622.91
652	SEWER FUND	3,590,900.62	1,703,744.56	2,761,613.04	2,533,032.14	1,576,058.94	956,973.20
872	HOSPITAL CARE TRUST FUND	600,847.20	1,162,229.96	1,401,944.12	361,133.04	509,473.13	(148,340.09)
		46,463,410.35	28,178,939.50	31,423,707.11	43,218,642.74	12,802,953.36	30,415,689.38