GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES
JULY 31, 2024

	2023 JULY ACTUAL	2023 JAN-JULY BUDGET	2023 JAN-JULY ACTUAL	2023 JAN-DEC BUDGET	2023 % BUDGET	2024 JULY ACTUAL	2024 JAN-JULY BUDGET	2024 JAN-JULY ACTUAL	2024 JAN-DEC BUDGET	2024 % BUDGET
REVENUES:										
Income Taxes	1,639,340	10,774,458	12,948,796	18,470,500	70%	1,391,370	11,474,750	12,929,628	19,671,000	66%
Other Taxes	3,181	835,355	815,803	1,432,037	57%	2,824	1,085,972	1,057,328	1,861,667	57%
Intergovernmental	29,149	732,390	501,264	1,255,526	40%	27,173	573,581	380,612	983,282	39%
Licenses, Permits, and Fees	200	-	3,279	-		1,092	-	3,684	-	
Fines and Forfeitures	110,534	732,083	696,386	1,255,000	55%	101,191	732,083	746,343	1,255,000	59%
Charges for Services	321,694	2,193,844	2,338,641	3,760,875	62%	444,282	2,441,799	2,559,974	4,185,941	61%
Other Revenue	97,053	336,502	721,620	576,860	125%	135,483	507,037	1,076,257	869,206	124%
TOTAL REVENUES:	**2,201,150**	**15,604,632**	**18,025,789**	**26,750,798**	**67%**	**2,103,416**	**16,815,223**	**18,753,825**	**28,826,096**	**65%**
EXPENDITURES:										
Council/City Manager	152,301	1,904,341	1,711,117	3,264,585	52%	163,753	2,835,691	3,463,860	4,861,185	71%
Finance/Tax	114,810	1,173,655	1,031,678	2,011,980	51%	208,499	840,169	1,025,289	1,440,290	71%
Court	137,111	1,234,143	1,143,326	2,115,673	54%	126,922	1,199,638	1,045,482	2,056,523	51%
Police	401,011	3,778,210	3,366,511	6,476,931	52%	409,664	3,784,033	3,379,378	6,486,913	52%
Fire	231,325	2,112,014	1,944,358	3,620,595	54%	265,622	2,223,373	2,143,594	3,811,496	56%
Recreation	331,092	2,584,329	2,241,283	4,430,279	51%	366,316	2,535,267	2,380,056	4,346,172	55%
DES/Public Works	184,119	1,592,592	1,638,014	2,730,157	60%	92,120	1,706,182	1,492,786	2,924,884	51%
Non-Departmental	4,678	101,704	83,877	174,350	48%	4,544	85,663	93,957	146,850	64%
TOTAL EXPENDITURES	**1,556,447**	**14,480,988**	**13,160,164**	**24,824,550**	**53%**	**1,637,441**	**15,210,016**	**15,024,401**	**26,074,313**	**58%**
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	-	-	-		-	-	-	-	
Advances In	-	-	100,000	-		-	-	-	-	
Transfers Out	(199,706)	(3,541,464)	(2,372,257)	(6,071,081)	39%	(228,297)	(3,703,137)	(3,452,122)	(6,348,235)	54%
Advances Out	-	-	-	-		-	-	(555,000)	-	
TOTAL OTHER FINANCING SOURCES/(USES)	**(199,706)**	**(3,541,464)**	**(2,272,257)**	**(6,071,081)**		**(228,297)**	**(3,703,137)**	**(4,007,122)**	**(6,348,235)**	
TOTAL SURPLUS/(DEFICIT)	**444,997**	**(2,417,819)**	**2,593,369**	**(4,144,833)**		**237,678**	**(2,097,930)**	**(277,698)**	**(3,596,452)**	

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

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

	2023 JULY ACTUAL	2023 JAN-JULY BUDGET	2023 JAN-JULY ACTUAL	2023 JAN-DEC BUDGET	2023 % BUDGET	2024 JULY ACTUAL	2024 JAN-JULY BUDGET	2024 JAN-JULY ACTUAL	2024 JAN-DEC BUDGET	2024 % BUDGET
REVENUES:										
Intergovernmental	79,412	96,542	180,350	165,500	109%	-	457,994	-	785,132	0%
Other Revenue	-	-	705	-		-	-	171,754	-	
TOTAL REVENUES:	**79,412**	**96,542**	**181,055**	**165,500**	**109%**	**-**	**457,994**	**171,754**	**785,132**	**22%**
EXPENDITURES:										
Police	18,463	160,898	143,536	275,825	52%	22,689	162,782	155,959	279,054	56%
Fire	19,543	157,457	78,706	269,926		9,020	141,766	94,573	243,027	
TOTAL EXPENDITURES	**18,463**	**160,898**	**143,536**	**545,751**	**26%**	**31,709**	**304,547**	**250,532**	**522,081**	**48%**
OTHER FINANCING SOURCES/(USES)										
Transfers In	199,706	1,438,173	1,555,688	2,465,439	63%	228,297	1,435,000	1,624,893	2,460,000	66%
Advances In	-	-	-	-		-	-	-	-	
Advances Out	-	-	-	-		-	-	-	-	
Police - Capital	(53,810)	(266,229)	(368,399)	(456,392)	81%	-	(145,544)	(71,522)	(249,504)	29%
Fire - Capital	-	(185,112)	(72,650)	(317,334)	23%	(755)	(164,675)	(244,317)	(282,300)	87%
Public Works - Capital	(188,857)	(632,437)	(661,152)	(1,084,178)	61%	-	(1,056,862)	(595,500)	(1,811,764)	33%
Fire - Debt	-	(348,833)	(5,996)	(598,000)	1%	-	(146,665)	-	(251,425)	0%
Public Works - Debt	-	(213,184)	(137,228)	(365,459)	38%	-	(87,415)	(135,229)	(149,855)	90%
TOTAL OTHER FINANCING SOURCES/(USES)	**(42,960)**	**(207,622)**	**310,263**	**(355,924)**		**227,542**	**(166,161)**	**578,325**	**(284,848)**	
TOTAL SURPLUS/(DEFICIT)	**17,988**	**(271,979)**	**347,782**	**(736,175)**		**195,833**	**(12,715)**	**499,547**	**(21,797)**	

GOLF FUND
STATEMENT OF REVENUES AND EXPENDITURES
JULY 31, 2024

	2023 JULY ACTUAL	2023 JAN-JULY BUDGET	2023 JAN-JULY ACTUAL	2023 JAN-DEC BUDGET	2023 % BUDGET	2024 JULY ACTUAL	2024 JAN-JULY BUDGET	2024 JAN-JULY ACTUAL	2024 JAN-DEC BUDGET	2024 % OF BUDGET
REVENUES:										
Memberships	-	4,667	9,585	8,000	120%	-	4,667	7,750	8,000	97%
Greens Fees	89,588	260,750	346,979	447,000	78%	87,871	295,750	339,682	507,000	67%
Cart Rentals	37,944	113,750	140,259	195,000	72%	37,174	119,583	138,688	205,000	68%
Merchandise Sales	2,806	14,583	16,594	25,000	66%	3,653	14,583	15,685	25,000	63%
Food and Beverage Sales	16,713	54,250	63,897	93,000	69%	17,440	54,250	62,547	93,000	67%
Rental Income	37	175	121	300	40%	47	175	214	300	71%
Other Revenue	4,025	13,125	16,247	22,500	72%	4,438	13,125	17,021	22,500	76%
TOTAL REVENUES:	**151,114**	**461,300**	**593,683**	**790,800**	**75%**	**150,622**	**502,133**	**581,587**	**860,800**	**68%**
EXPENDITURES:										
Personal Services	48,545	368,914	300,050	632,424	47%	47,336	345,890	291,693	592,954	49%
Contractual Services	17,531	103,878	79,739	178,077	45%	16,220	104,803	75,795	179,662	42%
Materials and Supplies	16,022	115,072	102,496	197,267	52%	19,470	120,565	101,427	206,682	49%
Other Expenditures	10,667	37,349	35,216	64,027	55%	4,509	34,432	26,710	59,027	45%
TOTAL EXPENDITURES	**92,765**	**625,214**	**517,500**	**1,071,795**	**48%**	**87,535**	**605,690**	**495,625**	**1,038,325**	**48%**
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	87,500	-	150,000	0%	-	58,333	-	100,000	0%
Capital	-	(36,614)	(26,575)	(62,766)	42%	(3,500)	(1,322,125)	(17,000)	(2,266,500)	1%
TOTAL OTHER FINANCING SOURCES/(USES)	**-**	**50,887**	**(26,575)**	**87,234**		**(3,500)**	**(1,263,792)**	**(17,000)**	**(2,166,500)**	
TOTAL SURPLUS/(DEFICIT)	**58,349**	**(113,027)**	**49,608**	**(193,761)**		**59,587**	**(1,367,348)**	**68,963**	**(2,344,025)**	

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

WATER FUND
STATEMENT OF REVENUES AND EXPENDITURES
JULY 31, 2024

	2023 JULY ACTUAL	2023 JAN-JULY BUDGET	2023 JAN-JULY ACTUAL	2023 JAN-DEC BUDGET	2023 % BUDGET	2024 JULY ACTUAL	2024 JAN-JULY BUDGET	2024 JAN-JULY ACTUAL	2024 JAN-DEC BUDGET	2024 % OF BUDGET
REVENUES:										
Service Charges and Collections	246,824	1,500,264	1,554,060	2,571,881	60%	322,562	1,950,343	1,988,996	3,343,445	59%
Intergovernmental	67,473	31,243	103,400	53,560	193%	-	-	-	-	
Water Tap-In Fees	-	2,654	37,100	4,550	815%	-	3,450	-	5,915	0%
Well Field Protection Fee	8,933	61,542	61,248	105,500	58%	9,077	61,542	61,356	105,500	58%
Rental Income	1,815	19,833	12,706	34,000	37%	1,870	19,833	13,087	34,000	38%
Other Revenue	1,463	13,708	15,694	23,500	67%	2,880	12,250	30,488	21,000	145%
TOTAL REVENUES:	**326,508**	**1,629,245**	**1,784,207**	**2,792,991**	**64%**	**336,389**	**2,047,418**	**2,093,926**	**3,509,860**	**60%**
EXPENDITURES:										
Personal Services	53,563	533,194	467,234	914,046	51%	75,906	557,268	519,828	955,316	54%
Contractual Services	142,207	1,009,485	860,468	1,730,546	50%	125,634	1,023,948	809,318	1,755,340	46%
Materials and Supplies	1,153	50,283	34,033	86,200	39%	164	36,830	28,330	63,138	45%
Other Expenditures	63	1,138	380	1,950	20%	342	715	2,238	1,225	183%
TOTAL EXPENDITURES	**196,986**	**1,594,100**	**1,362,114**	**2,732,742**	**50%**	**202,047**	**1,618,761**	**1,359,714**	**2,775,019**	**49%**
OTHER FINANCING SOURCES/(USES)										
Debt Proceeds	-	1,489,577	-	2,553,560	0%	-	-	-	-	
Transfers In	-	-	-	-		-	-	-	-	
Debt Payments	-	(119,104)	(115,558)	(204,179)	57%	-	(157,342)	(88,487)	(269,729)	33%
Capital	(203,227)	(1,995,965)	(1,947,660)	(3,421,655)	57%	(30,285)	(1,258,352)	(1,301,355)	(2,157,175)	60%
TOTAL OTHER FINANCING SOURCES/(USES)	**(203,227)**	**(625,493)**	**(2,063,218)**	**(1,072,274)**		**(30,285)**	**(1,415,694)**	**(1,389,842)**	**(2,426,904)**	
TOTAL SURPLUS/(DEFICIT)	**(73,706)**	**(590,348)**	**(1,641,125)**	**(1,012,025)**		**104,057**	**(987,037)**	**(655,630)**	**(1,692,063)**	

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

SEWER FUND
STATEMENT OF REVENUES AND EXPENDITURES
JULY 31, 2024

	2023 JULY ACTUAL	2023 JAN-JULY BUDGET	2023 JAN-JULY ACTUAL	2023 JAN-DEC BUDGET	2023 % BUDGET	2024 JULY ACTUAL	2024 JAN-JULY BUDGET	2024 JAN-JULY ACTUAL	2024 JAN-DEC BUDGET	2024 % OF BUDGET
REVENUES:										
Service Charges and Collections	55,886	363,029	363,284	622,335	58%	81,188	544,543	527,952	933,503	57%
Intergovernmental	53,231	64,773	84,184	111,040	76%	-	-	1,717	-	
Sewer Tap-In Fees	-	3,063	8,800	5,250	168%	-	4,594	-	7,875	0%
Wastewater Treatment Fees	163,137	1,023,896	1,080,824	1,755,250	62%	227,812	1,535,844	1,483,075	2,632,875	56%
Other Revenue	-	-	-	-		-	-	-	-	
TOTAL REVENUES:	**272,254**	**1,454,760**	**1,537,091**	**2,493,875**	**62%**	**309,000**	**2,084,981**	**2,012,744**	**3,574,253**	**56%**
EXPENDITURES:										
Personal Services	53,872	533,146	470,967	913,964	52%	75,809	558,259	527,335	957,015	55%
Contractual Services	86,687	1,041,892	634,177	1,786,100	36%	86,837	946,489	709,469	1,622,552	44%
Materials and Supplies	1,025	33,017	18,202	56,600	32%	291	29,808	28,709	51,100	56%
Other Expenditures	-	-	-	-		-	757	1,298	1,298	0%
TOTAL EXPENDITURES	**141,583**	**1,608,054**	**1,123,346**	**2,756,664**	**41%**	**162,937**	**1,535,313**	**1,266,811**	**2,631,965**	**48%**
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	-	-	-		-	-	-	-	
Debt Proceeds	-	1,481,690	-	2,540,040	0%	-	-	-	-	
Debt Payments	-	(83,031)	(56,115)	(142,338)	39%	-	(95,072)	(43,804)	(162,980)	27%
Capital	(200,718)	(2,198,965)	(1,951,907)	(3,769,655)	52%	(30,285)	(290,500)	(1,646,711)	(498,000)	331%
TOTAL OTHER FINANCING SOURCES/(USES)	**(200,718)**	**(800,306)**	**(2,008,022)**	**(1,371,953)**		**(30,285)**	**(385,572)**	**(1,690,516)**	**(660,980)**	
TOTAL SURPLUS/(DEFICIT)	**(70,047)**	**(953,600)**	**(1,594,276)**	**(1,634,742)**		**115,778**	**164,096**	**(944,582)**	**281,308**	

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

COST RECOVERY
YTD JULY 31, 2024

Golf Course	2020	2021	2022	2023	2024
Revenues	237,347	514,652	491,098	593,683	581,587
Expenditure - Operating	316,083	454,273	466,589	510,156	495,625
Expenditure - Building Maint.	16,579	16,499	12,738	18,489	11,019
% Cost Recovery	71.35%	109.32%	102.46%	112.30%	114.79%
Expenditure - Capital	50,502	16,092	45,468	26,575	17,000
% Cost Recovery	61.94%	105.71%	93.58%	106.93%	111.07%

Recreation Center	2020	2021	2022	2023	2024
Revenues	298,486	509,814	642,123	604,281	713,910
Expenditure - Operating	494,653	743,487	825,807	840,028	942,336
Expenditure - Building Maint.	23,036	13,854	17,749	25,538	13,660
% Cost Recovery	57.66%	67.32%	76.12%	69.81%	74.68%
Expenditure - Capital	65,391	40,433	84,804	89,424	58,066
% Cost Recovery	51.19%	63.90%	69.17%	63.28%	70.40%

Cassel Hills Pool	2020	2021	2022	2023	2024
Revenues	(43)	79,872	93,197	84,897	99,430
Expenditure - Operating	5,470	95,825	84,484	105,759	108,918
Expenditure - Building Maint.	7,857	29,548	7,607	14,658	12,596
% Cost Recovery	0.00%	63.71%	101.20%	70.50%	81.83%
Expenditure - Capital	5,059	16,775	18,384	4,196	9,599
% Cost Recovery	0.00%	56.19%	84.36%	68.13%	75.84%

FUND STATEMENT
YTD JULY 31, 2024

Fund	Description..................	Beg Yr Bal....	Ytd Receipts..	Ytd Expenses..	Unexp bal.....	Encumbrances..	Unenc bal.....
110	GENERAL FUND	22,842,852.60	18,753,825.35	19,031,523.13	22,565,154.82	2,577,514.72	19,987,640.10
221	STREET FUND	1,629,000.44	1,262,349.36	1,202,841.49	1,688,508.31	659,986.47	1,028,521.84
222	STATE HIGHWAY FUND	319,647.02	100,992.07	110,652.01	309,987.08	30,401.86	279,585.22
224	PERMISS MOT VEH LIC TX FD	158,915.29	95,940.35	5,008.75	249,846.89	4,449.45	245,397.44
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	285.00	3,079.90	15,932.08	-	15,932.08
228	OMVI INDIGENT FUND	309,934.54	26,744.00	-	336,678.54	-	336,678.54
229	COMPUTER LEGAL RSCH FUND	143,470.73	59,832.78	71,619.45	131,684.06	27,031.83	104,652.23
230	INDIGENT DRIVERS IAM FUND	184,654.74	3,915.10	-	188,569.84	244.00	188,325.84
233	POLICE CPT FUND	24,587.43	31,324.09	-	55,911.52	-	55,911.52
234	9-1-1 SERVICE SYSTEM	-	-	-	-	-	-
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	270,599.21	409,625.26	106,069.92	22,649.11	83,420.81
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	49,353.73	49,900.00	3,251,085.94	-	3,251,085.94
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	108,252.45	83,651.30	39,175.13	87.98	39,087.15
255	EMPLOYEE RETIREMENT RESERVE	991,258.04	-	170,397.50	820,860.54	-	820,860.54
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	2,988,240.63	1,757,176.77	1,268,880.57	488,296.20
332	POLICE-FIRE-STREET CIP FUND	488,263.21	1,796,647.62	1,297,100.99	987,809.84	1,212,949.40	(225,139.56)
333	TIF CAPITAL PROJECTS FUND	487,768.38	66,397.27	17,689.57	536,476.08	23,205.29	513,270.79
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
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)
360	FACILITIES IMP/MAINT RESERVE	3,093,121.56	-	829,493.99	2,263,627.57	1,216,837.49	1,046,790.08
436	G.O. DEBT SERVICE FUND	294,559.98	1,413,241.82	1,506,902.49	200,899.31	1,243,000.00	(1,042,100.69)
641	GOLF COURSE OPERATIONS FUND	812,941.15	581,587.35	512,624.53	881,903.97	146,464.81	735,439.16
643	CASSEL HILLS GOLF MEM. FUND	564.41	-	-	564.41	-	564.41
651	WATER FUND	4,076,140.62	2,093,926.44	2,749,556.60	3,420,510.46	1,631,813.68	1,788,696.78
652	SEWER FUND	3,590,900.62	2,012,744.38	2,957,326.38	2,646,318.62	1,503,778.29	1,142,540.33
872	HOSPITAL CARE TRUST FUND	600,847.20	1,346,195.56	1,609,145.99	337,896.77	527,540.71	(189,643.94)
		46,463,410.35	33,101,749.11	35,839,626.47	43,725,532.99	12,392,806.77	31,332,726.22

Negative fund balances YTD due to timing.