

**GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES
AUGUST 31, 2024**

	2023 AUGUST ACTUAL	2023 JAN-AUG BUDGET	2023 JAN-AUG ACTUAL	2023 JAN-DEC BUDGET	2023 % BUDGET	2024 AUGUST ACTUAL	2024 JAN-AUG BUDGET	2024 JAN-AUG ACTUAL	2024 JAN-DEC BUDGET	2024 % BUDGET
REVENUES:										
Income Taxes	1,399,573	12,313,667	14,348,369	18,470,500	78%	1,353,479	13,114,000	14,283,107	19,671,000	73%
Other Taxes	3,252	954,691	819,056	1,432,037	57%	2,704	1,241,111	1,060,031	1,861,667	57%
Intergovernmental	21,121	837,018	522,385	1,255,526	42%	27,808	655,521	408,420	983,282	42%
Licenses, Permits, and Fees	101	-	3,380	-		14,597	-	18,281	-	
Fines and Forfeitures	80,738	836,667	777,124	1,255,000	62%	108,914	836,667	855,257	1,255,000	68%
Charges for Services	363,729	2,507,250	2,702,370	3,760,875	72%	514,058	2,790,627	3,074,032	4,185,941	73%
Other Revenue	69,927	384,573	791,546	576,860	137%	139,538	579,471	1,195,791	869,206	138%
TOTAL REVENUES:	1,938,441	17,833,866	19,964,231	26,750,798	75%	2,161,098	19,217,397	20,894,918	28,826,096	72%
EXPENDITURES:										
Council/City Manager	126,732	2,176,390	1,837,849	3,264,585	56%	215,828	3,330,123	3,729,459	4,995,185	75%
Finance/Tax	57,480	1,341,320	1,089,158	2,011,980	54%	129,077	960,193	1,154,470	1,440,290	80%
Court	130,144	1,410,449	1,273,470	2,115,673	60%	186,531	1,371,015	1,232,221	2,056,523	60%
Police	401,281	4,317,954	3,767,793	6,476,931	58%	558,581	4,327,275	3,947,370	6,490,913	61%
Fire	254,969	2,413,730	2,199,327	3,620,595	61%	386,297	2,540,997	2,578,675	3,811,496	68%
Recreation	353,032	2,953,519	2,594,315	4,430,279	59%	462,373	2,897,448	2,874,500	4,346,172	66%
DES/Public Works	182,764	1,820,105	1,820,777	2,730,157	67%	119,850	1,949,923	1,737,650	2,924,884	59%
Non-Departmental	5,245	116,233	89,122	174,350	51%	5,475	97,900	100,740	146,850	69%
TOTAL EXPENDITURES	1,511,646	16,549,700	14,671,810	24,824,550	59%	2,064,011	17,474,875	17,355,086	26,212,313	66%
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	-	-	-		-	-	-	-	
Advances In	-	-	100,000	-		225,567	-	225,567	-	
Transfers Out	(520,233)	(4,047,387)	(2,892,489)	(6,071,081)	48%	(156,117)	(4,232,157)	(3,608,239)	(6,348,235)	57%
Advances Out	-	-	-	-		-	-	(555,000)	-	
TOTAL OTHER FINANCING SOURCES/(USES)	(520,233)	(4,047,387)	(2,792,489)	(6,071,081)		69,450	(4,232,157)	(3,937,672)	(6,348,235)	
TOTAL SURPLUS/(DEFICIT)	(93,438)	(2,763,222)	2,499,931	(4,144,833)		166,537	(2,489,635)	(397,840)	(3,734,452)	

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

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

	2023 AUGUST ACTUAL	2023 JAN-AUG BUDGET	2023 JAN-AUG ACTUAL	2023 JAN-DEC BUDGET	2023 % BUDGET	2024 AUGUST ACTUAL	2024 JAN-AUG BUDGET	2024 JAN-AUG ACTUAL	2024 JAN-DEC BUDGET	2024 % BUDGET
REVENUES:										
Intergovernmental	-	110,333	180,350	165,500	109%	88,373	523,421	154,759	785,132	20%
Other Revenue	-	-	705	-		-	-	171,754	-	
TOTAL REVENUES:	-	110,333	181,055	165,500	109%	88,373	523,421	326,513	785,132	42%
EXPENDITURES:										
Police	18,532	183,883	162,068	275,825	59%	30,051	186,036	186,010	279,054	67%
Fire	19,885	179,951	98,591	269,926		13,999	162,018	108,573	243,027	
TOTAL EXPENDITURES	18,532	183,883	162,068	545,751	30%	44,051	348,054	294,583	522,081	56%
OTHER FINANCING SOURCES/(USES)										
Transfers In	199,173	1,643,626	1,754,860	2,465,439	71%	156,117	1,640,000	1,781,010	2,460,000	72%
Advances In	-	-	-	-		-	-	-	-	
Advances Out	-	-	-	-		-	-	-	-	
Police - Capital	(604)	(304,261)	(369,003)	(456,392)	81%	(138)	(190,885)	(73,520)	(286,327)	26%
Fire - Capital	(1,063)	(211,556)	(73,712)	(317,334)	23%	(828)	(188,200)	(246,764)	(282,300)	87%
Public Works - Capital	(56,741)	(722,785)	(717,892)	(1,084,178)	66%	-	(1,207,843)	(595,500)	(1,811,764)	33%
Fire - Debt	(241,439)	(398,667)	(247,435)	(598,000)	41%	(251,425)	(167,617)	(251,425)	(251,425)	100%
Public Works - Debt	(14,626)	(243,639)	(151,854)	(365,459)	42%	-	(99,903)	(135,229)	(149,855)	90%
TOTAL OTHER FINANCING SOURCES/(USES)	(115,299)	(237,283)	194,963	(355,924)		(96,274)	(214,447)	478,572	(321,671)	
TOTAL SURPLUS/(DEFICIT)	(133,831)	(310,833)	213,951	(736,175)		(51,951)	(39,080)	510,502	(58,620)	

GOLF FUND
STATEMENT OF REVENUES AND EXPENDITURES
AUGUST 31, 2024

	2023 AUGUST ACTUAL	2023 JAN-AUG BUDGET	2023 JAN-AUG ACTUAL	2023 JAN-DEC BUDGET	2023 % BUDGET	2024 AUGUST ACTUAL	2024 JAN-AUG BUDGET	2024 JAN-AUG ACTUAL	2024 JAN-DEC BUDGET	2024 % OF BUDGET
REVENUES:										
Memberships	-	5,333	9,585	8,000	120%	-	5,333	7,750	8,000	97%
Greens Fees	88,650	298,000	435,629	447,000	97%	89,039	338,000	428,721	507,000	85%
Cart Rentals	38,571	130,000	178,829	195,000	92%	38,649	136,667	177,337	205,000	87%
Merchandise Sales	3,677	16,667	20,271	25,000	81%	4,112	16,667	19,797	25,000	79%
Food and Beverage Sales	17,973	62,000	81,870	93,000	88%	17,448	62,000	79,994	93,000	86%
Rental Income	37	200	158	300	53%	93	200	307	300	102%
Other Revenue	4,620	15,000	20,867	22,500	93%	4,444	15,000	21,466	22,500	95%
TOTAL REVENUES:	153,527	527,200	747,209	790,800	94%	153,784	573,867	735,372	860,800	85%
EXPENDITURES:										
Personal Services	49,451	421,616	349,501	632,424	55%	77,032	395,303	368,724	592,954	62%
Contractual Services	18,386	118,718	98,125	178,077	55%	24,823	119,775	102,219	179,662	57%
Materials and Supplies	20,486	132,178	122,982	198,267	62%	16,090	137,788	124,893	206,682	60%
Other Expenditures	6,402	42,685	41,617	64,027	65%	4,961	39,351	32,421	59,027	55%
TOTAL EXPENDITURES	94,725	715,197	612,224	1,072,795	57%	122,905	692,217	628,258	1,038,325	61%
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	100,000	-	150,000	0%	-	66,667	-	100,000	0%
Capital	-	(41,844)	(26,575)	(62,766)	42%	-	(1,511,000)	(17,000)	(2,266,500)	1%
TOTAL OTHER FINANCING SOURCES/(USES)	-	58,156	(26,575)	87,234		-	(1,444,333)	(17,000)	(2,166,500)	
TOTAL SURPLUS/(DEFICIT)	58,802	(129,841)	108,410	(194,761)		30,879	(1,562,683)	90,114	(2,344,025)	

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

WATER FUND
STATEMENT OF REVENUES AND EXPENDITURES
AUGUST 31, 2024

	2023 AUGUST ACTUAL	2023 JAN-AUG BUDGET	2023 JAN-AUG ACTUAL	2023 JAN-DEC BUDGET	2023 % BUDGET	2024 AUGUST ACTUAL	2024 JAN-AUG BUDGET	2024 JAN-AUG ACTUAL	2024 JAN-DEC BUDGET	2024 % OF BUDGET
REVENUES:										
Service Charges and Collections	244,780	1,714,587	1,798,840	2,571,881	70%	321,875	2,228,963	2,310,871	3,343,445	69%
Intergovernmental	-	35,707	103,400	53,560	193%	88,373	-	88,373	-	
Water Tap-In Fees	-	3,033	37,100	4,550	815%	1,040	3,943	1,040	5,915	18%
Well Field Protection Fee	8,987	70,333	70,235	105,500	67%	8,846	70,333	70,201	105,500	67%
Rental Income	1,815	22,667	14,521	34,000	43%	1,870	22,667	14,956	34,000	44%
Other Revenue	10,682	15,667	26,376	23,500	112%	4,341	14,000	34,828	21,000	166%
TOTAL REVENUES:	266,264	1,861,994	2,050,471	2,792,991	73%	426,344	2,339,907	2,520,270	3,509,860	72%
EXPENDITURES:										
Personal Services	56,588	609,364	523,821	914,046	57%	95,709	636,877	615,537	955,316	64%
Contractual Services	132,419	1,153,697	992,887	1,730,546	57%	136,427	1,170,227	948,250	1,755,340	54%
Materials and Supplies	3,454	57,467	37,486	86,200	43%	2,893	42,092	33,126	63,138	52%
Other Expenditures	95	1,300	475	1,950	24%	127	817	2,366	1,225	193%
TOTAL EXPENDITURES	192,556	1,821,828	1,554,670	2,732,742	57%	235,156	1,850,013	1,599,279	2,775,019	58%
OTHER FINANCING SOURCES/(USES)										
Debt Proceeds	-	1,702,373	-	2,553,560	0%	-	-	-	-	
Transfers In	-	-	-	-		-	-	-	-	
Debt Payments	-	(136,119)	(115,558)	(204,179)	57%	-	(179,819)	(88,487)	(269,729)	33%
Capital	(4,795)	(2,281,103)	(1,952,455)	(3,421,655)	57%	(307)	(1,438,117)	(1,330,900)	(2,157,175)	62%
TOTAL OTHER FINANCING SOURCES/(USES)	(4,795)	(714,849)	(2,068,013)	(1,072,274)		(307)	(1,617,936)	(1,419,388)	(2,426,904)	
TOTAL SURPLUS/(DEFICIT)	68,914	(674,683)	(1,572,211)	(1,012,025)		190,881	(1,128,042)	(498,396)	(1,692,063)	

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

SEWER FUND
STATEMENT OF REVENUES AND EXPENDITURES
AUGUST 31, 2024

	2023 AUGUST ACTUAL	2023 JAN-AUG BUDGET	2023 JAN-AUG ACTUAL	2023 JAN-DEC BUDGET	2023 % BUDGET	2024 AUGUST ACTUAL	2024 JAN-AUG BUDGET	2024 JAN-AUG ACTUAL	2024 JAN-DEC BUDGET	2024 % OF BUDGET
REVENUES:										
Service Charges and Collections	52,292	414,890	415,576	622,335	67%	78,876	622,335	606,829	933,503	65%
Intergovernmental	-	74,027	84,184	111,040	76%	65,319	-	67,036	-	
Sewer Tap-In Fees	-	3,500	8,800	5,250	168%	832	5,250	832	7,875	11%
Wastewater Treatment Fees	151,316	1,170,167	1,232,139	1,755,250	70%	225,056	1,755,250	1,708,130	2,632,875	65%
Other Revenue	-	-	-	-		-	-	-	-	
TOTAL REVENUES:	203,608	1,662,583	1,740,700	2,493,875	70%	370,083	2,382,835	2,382,827	3,574,253	67%
EXPENDITURES:										
Personal Services	57,755	609,309	528,722	913,964	58%	97,676	638,010	625,011	957,015	65%
Contractual Services	86,914	1,190,733	721,091	1,786,100	40%	94,361	1,081,701	813,036	1,622,552	50%
Materials and Supplies	2,317	37,733	20,518	56,600	36%	3,529	34,067	32,238	51,100	63%
Other Expenditures	-	-	-	-		-	865	1,298	1,298	0%
TOTAL EXPENDITURES	146,986	1,837,776	1,270,332	2,756,664	46%	195,566	1,754,643	1,471,583	2,631,965	56%
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	-	-	-		-	-	-	-	
Debt Proceeds	-	1,693,360	-	2,540,040	0%	-	-	-	-	
Debt Payments	-	(94,892)	(56,115)	(142,338)	39%	-	(108,653)	(43,804)	(162,980)	27%
Capital	(20,873)	(2,513,103)	(1,972,780)	(3,769,655)	52%	(47)	(332,000)	(1,703,577)	(498,000)	342%
TOTAL OTHER FINANCING SOURCES/(USES)	(20,873)	(914,635)	(2,028,895)	(1,371,953)		(47)	(440,653)	(1,747,382)	(660,980)	
TOTAL SURPLUS/(DEFICIT)	35,749	(1,089,828)	(1,558,527)	(1,634,742)		174,470	187,539	(836,138)	281,308	

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

COST RECOVERY
YTD AUGUST 31, 2024

Golf Course					
	2020	2021	2022	2023	2024
Revenues	503,722	650,138	627,473	747,209	735,372
Expenditure - Operating	472,893	525,263	559,249	604,400	628,258
Expenditure - Building Maint.	16,579	16,499	20,753	21,826	12,857
% Cost Recovery	102.91%	120.00%	108.18%	119.32%	114.70%
Expenditure - Capital	50,613	16,092	45,468	26,575	17,000
% Cost Recovery	93.27%	116.54%	100.32%	114.46%	111.74%
Recreation Center					
	2020	2021	2022	2023	2024
Revenues	364,409	582,528	710,668	675,035	784,771
Expenditure - Operating	657,010	858,180	963,183	989,800	1,147,827
Expenditure - Building Maint.	23,036	13,854	29,186	28,341	17,884
% Cost Recovery	53.59%	66.80%	71.61%	66.30%	67.32%
Expenditure - Capital	75,821	28,028	84,804	89,424	164,054
% Cost Recovery	48.21%	64.72%	65.98%	60.95%	59.02%
Cassel Hills Pool					
	2020	2021	2022	2023	2024
Revenues	(43)	91,356	98,570	90,854	104,877
Expenditure - Operating	6,071	108,775	114,364	142,049	146,417
Expenditure - Building Maint.	7,857	29,548	14,467	16,712	14,558
% Cost Recovery	0.00%	66.05%	76.51%	57.23%	65.15%
Expenditure - Capital	5,070	29,229	18,384	4,196	9,599
% Cost Recovery	0.00%	54.52%	66.96%	55.75%	61.49%

FUND STATEMENT

YTD AUGUST 31, 2024

Fund Description.....	Beg Yr Bal....	Ytd Receipts..	Ytd Expenses..	Unexp bal.....	Encumbrances..	Unenc bal.....
110 GENERAL FUND	22,842,852.60	21,120,485.21	21,518,324.89	22,445,012.92	2,276,225.21	20,168,787.71
221 STREET FUND	1,629,000.44	1,371,703.92	1,288,226.72	1,712,477.64	660,776.44	1,051,701.20
222 STATE HIGHWAY FUND	319,647.02	110,303.19	113,934.98	316,015.23	27,168.03	288,847.20
224 PERMISS MOT VEH LIC TX FD	158,915.29	33,787.89	5,008.75	187,694.43	4,449.45	183,244.98
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	100.00	-	4,118.77	-	4,118.77
227 OMVI EDUCATION & ENFORCEMENT F	18,726.98	330.00	3,697.37	15,359.61	-	15,359.61
228 OMVI INDIGENT FUND	309,934.54	31,638.41	-	341,572.95	-	341,572.95
229 COMPUTER LEGAL RSCH FUND	143,470.73	68,391.78	125,830.83	86,031.68	15,423.78	70,607.90
230 INDIGENT DRIVERS IAM FUND	184,654.74	4,163.10	-	188,817.84	244.00	188,573.84
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	243,532.70	225,567.00	17,968.93	-	17,968.93
242 STORMWATER SPECIAL REVENUE	245,095.97	343,983.79	445,537.19	143,542.57	23,435.43	120,107.14
244 ONEOHIO OPIOID SETTLEMENT	30,218.09	56,284.54	-	86,502.63	-	86,502.63
245 JOB CREATION AND REVITALIZATION	3,251,632.21	60,334.47	49,900.00	3,262,066.68	-	3,262,066.68
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	124,453.85	100,467.70	38,560.13	45.52	38,514.61
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	10,213.05	(7,202.62)
325 CAPITAL IMPROVEMENT FUND	1,782,343.37	3,024,136.03	3,193,906.00	1,612,573.40	1,154,167.43	458,405.97
332 POLICE-FIRE-STREET CIP FUND	488,263.21	2,107,522.81	1,597,021.04	998,764.98	1,232,060.07	(233,295.09)
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	100,000.00	(50,000.01)
339 FIRE EQUIPMENT FUND	259.34	-	-	259.34	-	259.34
340 OPWC FUND	(236,492.66)	107,587.25	133,704.88	(262,610.29)	9,766.44	(272,376.73)
360 FACILITIES IMP/MAINT RESERVE	3,093,121.56	-	876,556.26	2,216,565.30	1,194,257.22	1,022,308.08
436 G.O. DEBT SERVICE FUND	294,559.98	2,670,763.39	2,765,285.74	200,037.63	-	200,037.63
641 GOLF COURSE OPERATIONS FUND	812,941.15	735,371.68	645,257.53	903,055.30	2,210,451.41	(1,307,396.11)
643 CASSEL HILLS GOLF MEM. FUND	564.41	-	-	564.41	-	564.41
651 WATER FUND	4,076,140.62	2,520,270.33	3,018,666.26	3,577,744.69	3,235,159.68	342,585.01
652 SEWER FUND	3,590,900.62	2,382,827.11	3,218,964.71	2,754,763.02	1,658,853.07	1,095,909.95
872 HOSPITAL CARE TRUST FUND	600,847.20	1,523,419.06	1,825,800.36	298,465.90	310,886.34	(12,420.44)
	46,463,410.35	38,793,266.07	41,439,286.91	43,817,389.51	14,728,031.47	29,089,358.04

Negative fund balances YTD due to timing.