

**GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES
SEPTEMBER 30, 2024**

	2023 SEPTEMBER ACTUAL	2023 JAN-SEPT BUDGET	2023 JAN-SEPT ACTUAL	2023 JAN-DEC BUDGET	2023 % BUDGET	2024 SEPTEMBER ACTUAL	2024 JAN-SEPT BUDGET	2024 JAN-SEPT ACTUAL	2024 JAN-DEC BUDGET	2024 % BUDGET
REVENUES:										
Income Taxes	1,712,443	13,852,875	16,060,812	18,470,500	87%	1,903,043	14,753,250	16,185,956	19,671,000	82%
Other Taxes	691,828	1,074,028	1,510,884	1,432,037	106%	876,894	1,396,250	1,936,925	1,861,667	104%
Intergovernmental	27,640	941,645	550,026	1,255,526	44%	29,737	737,462	438,156	983,282	45%
Licenses, Permits, and Fees	866	-	4,246	-		52	-	18,333	-	
Fines and Forfeitures	91,642	941,250	868,766	1,255,000	69%	102,367	941,250	957,624	1,255,000	76%
Charges for Services	266,141	2,820,656	2,968,512	3,760,875	79%	347,702	3,139,456	3,421,734	4,185,941	82%
Other Revenue	120,889	432,645	912,435	576,860	158%	156,017	651,905	1,351,808	869,206	156%
TOTAL REVENUES:	2,911,449	20,063,099	22,875,680	26,750,798	86%	3,415,812	21,619,572	24,310,537	28,826,096	84%
EXPENDITURES:										
Council/City Manager	192,926	2,448,439	2,030,774	3,264,585	62%	170,226	3,746,389	3,901,605	4,995,185	78%
Finance/Tax	356,030	1,508,985	1,445,188	2,011,980	72%	81,466	1,080,218	1,236,079	1,440,290	86%
Court	183,789	1,586,755	1,457,259	2,115,673	69%	142,151	1,542,392	1,374,479	2,056,523	67%
Police	629,955	4,857,698	4,397,747	6,476,931	68%	443,820	4,868,185	4,396,085	6,490,913	68%
Fire	360,073	2,715,446	2,559,400	3,620,595	71%	264,943	2,858,622	2,857,211	3,811,496	75%
Recreation	387,012	3,322,709	2,981,326	4,430,279	67%	282,302	3,259,629	3,160,124	4,346,172	73%
DES/Public Works	213,911	2,047,618	2,034,688	2,730,157	75%	89,930	2,193,663	1,967,283	2,924,884	67%
Non-Departmental	16,202	130,763	105,323	174,350	60%	10,197	110,138	110,937	146,850	76%
TOTAL EXPENDITURES	2,339,897	18,618,413	17,011,707	24,824,550	69%	1,485,035	19,659,235	19,003,802	26,212,313	72%
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	-	-	-		-	-	-	-	
Advances In	-	-	100,000	-		-	-	225,567	-	
Transfers Out	(174,573)	(4,553,311)	(3,607,062)	(6,071,081)	59%	(164,210)	(4,761,176)	(3,772,449)	(6,348,235)	59%
Advances Out	-	-	-	-		-	-	(555,000)	-	
TOTAL OTHER FINANCING SOURCES/(USES)	(174,573)	(4,553,311)	(3,507,062)	(6,071,081)		(164,210)	(4,761,176)	(4,101,882)	(6,348,235)	
TOTAL SURPLUS/(DEFICIT)	396,980	(3,108,624)	2,356,911	(4,144,833)		1,766,568	(2,800,839)	1,204,853	(3,734,452)	

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

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

	2023 SEPTEMBER ACTUAL	2023 JAN-SEPT BUDGET	2023 JAN-SEPT ACTUAL	2023 JAN-DEC BUDGET	2023 % BUDGET	2024 SEPTEMBER ACTUAL	2024 JAN-SEPT BUDGET	2024 JAN-SEPT ACTUAL	2024 JAN-DEC BUDGET	2024 % BUDGET
REVENUES:										
Intergovernmental	-	124,125	180,350	165,500	109%	-	588,849	154,759	785,132	20%
Other Revenue	48,500	-	49,205	-		-	27,617	171,754	36,823	466%
TOTAL REVENUES:	48,500	124,125	229,555	165,500	139%	-	616,466	326,513	821,955	40%
EXPENDITURES:										
Police	34,596	206,869	196,664	275,825	71%	20,599	209,291	206,609	279,054	74%
Fire	29,930	202,445	128,520	269,926		13,448	182,270	125,718	243,027	
TOTAL EXPENDITURES	34,596	206,869	196,664	545,751	36%	34,047	391,561	332,328	522,081	64%
OTHER FINANCING SOURCES/(USES)										
Transfers In	174,573	1,849,079	1,929,433	2,465,439	78%	164,210	1,845,000	1,945,220	2,460,000	79%
Advances In	-	-	-	-		-	-	-	-	
Advances Out	-	-	-	-		-	-	-	-	
Police - Capital	(22,311)	(342,294)	(391,314)	(456,392)	86%	(3,828)	(214,745)	(77,348)	(286,327)	27%
Fire - Capital	(69,219)	(238,001)	(142,932)	(317,334)	45%	(5,331)	(211,725)	(252,095)	(282,300)	89%
Public Works - Capital	(541,159)	(813,134)	(1,259,051)	(1,084,178)	116%	(515,940)	(1,358,823)	(1,111,440)	(1,811,764)	61%
Fire - Debt	-	(448,500)	(247,435)	(598,000)	41%	-	(188,569)	(251,425)	(251,425)	100%
Public Works - Debt	(120,603)	(274,094)	(272,457)	(365,459)	75%	-	(112,391)	(149,856)	(149,855)	100%
TOTAL OTHER FINANCING SOURCES/(USES)	(578,719)	(266,943)	(383,756)	(355,924)		(360,889)	(241,253)	103,057	(321,671)	
TOTAL SURPLUS/(DEFICIT)	(564,816)	(349,687)	(350,865)	(736,175)		(394,936)	(16,348)	97,242	(21,797)	

GOLF FUND
STATEMENT OF REVENUES AND EXPENDITURES
SEPTEMBER 30, 2024

	2023 SEPTEMBER ACTUAL	2023 JAN-SEPT BUDGET	2023 JAN-SEPT ACTUAL	2023 JAN-DEC BUDGET	2023 % BUDGET	2024 SEPTEMBER ACTUAL	2024 JAN-SEPT BUDGET	2024 JAN-SEPT ACTUAL	2024 JAN-DEC BUDGET	2024 % BUDGET
REVENUES:										
Memberships	-	6,000	9,585	8,000	120%	-	6,000	7,750	8,000	97%
Greens Fees	73,439	335,250	509,068	447,000	114%	61,713	380,250	490,434	507,000	97%
Cart Rentals	34,083	146,250	212,912	195,000	109%	26,861	153,750	204,198	205,000	100%
Merchandise Sales	6,066	18,750	26,337	25,000	105%	2,196	18,750	21,992	25,000	88%
Food and Beverage Sales	15,185	69,750	97,055	93,000	104%	11,704	69,750	91,699	93,000	99%
Rental Income	28	225	186	300	62%	37	225	344	300	115%
Other Revenue	3,973	16,875	24,840	22,500	110%	3,055	16,875	24,521	22,500	109%
TOTAL REVENUES:	132,775	593,100	879,984	790,800	111%	105,567	645,600	840,938	860,800	98%
EXPENDITURES:										
Personal Services	70,851	474,318	420,351	632,424	66%	47,907	444,716	416,631	592,954	70%
Contractual Services	19,426	133,558	117,551	178,077	66%	16,876	134,747	119,115	179,662	66%
Materials and Supplies	13,310	147,950	136,291	197,267	69%	8,176	155,012	140,369	206,682	68%
Other Expenditures	4,392	48,020	46,009	64,027	72%	4,932	44,270	37,353	59,027	63%
TOTAL EXPENDITURES	107,978	803,846	720,203	1,071,795	67%	77,891	778,744	713,468	1,038,325	69%
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	112,500	-	150,000	0%	-	75,000	-	100,000	0%
Capital	(60,672)	(47,075)	(87,247)	(62,766)	139%	(20,494)	(1,699,875)	(47,723)	(2,266,500)	2%
TOTAL OTHER FINANCING SOURCES/(USES)	(60,672)	65,426	(87,247)	87,234		(20,494)	(1,624,875)	(47,723)	(2,166,500)	
TOTAL SURPLUS/(DEFICIT)	(35,875)	(145,321)	72,535	(193,761)		7,182	(1,758,019)	79,747	(2,344,025)	

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

WATER FUND
STATEMENT OF REVENUES AND EXPENDITURES
SEPTEMBER 30, 2024

	2023 SEPTEMBER ACTUAL	2023 JAN-SEPT BUDGET	2023 JAN-SEPT ACTUAL	2023 JAN-DEC BUDGET	2023 % BUDGET	2024 SEPTEMBER ACTUAL	2024 JAN-SEPT BUDGET	2024 JAN-SEPT ACTUAL	2024 JAN-DEC BUDGET	2024 % BUDGET
REVENUES:										
Service Charges and Collections	265,817	1,928,911	2,064,656	2,571,881	80%	313,213	2,507,584	2,624,084	3,343,445	78%
Intergovernmental	-	40,170	103,400	53,560	193%	-	-	88,373	-	
Water Tap-In Fees	510	3,413	37,610	4,550	827%	-	4,436	1,040	5,915	18%
Well Field Protection Fee	8,903	79,125	79,137	105,500	75%	8,927	79,125	79,128	105,500	75%
Rental Income	1,870	25,500	16,390	34,000	48%	1,926	25,500	16,882	34,000	50%
Other Revenue	2,419	17,625	28,795	23,500	123%	4,320	15,750	39,149	21,000	186%
TOTAL REVENUES:	279,517	2,094,743	2,329,989	2,792,991	83%	328,386	2,632,395	2,848,657	3,509,860	81%
EXPENDITURES:										
Personal Services	79,416	685,535	603,237	914,046	66%	63,928	716,487	679,460	955,316	71%
Contractual Services	138,249	1,297,910	1,131,135	1,730,546	65%	133,194	1,316,505	1,081,498	1,755,340	62%
Materials and Supplies	7,474	64,650	44,960	86,200	52%	709	47,353	34,023	63,138	54%
Other Expenditures	87	1,463	562	1,950	29%	731	919	3,097	1,225	253%
TOTAL EXPENDITURES	225,226	2,049,557	1,779,896	2,732,742	65%	198,562	2,081,264	1,798,078	2,775,019	65%
OTHER FINANCING SOURCES/(USES)										
Debt Proceeds	-	1,915,170	-	2,553,560	0%	-	-	-	-	
Transfers In	-	-	-	-		-	-	-	-	
Debt Payments	-	(153,134)	(115,558)	(204,179)	57%	-	(202,297)	(88,487)	(269,729)	33%
Capital	(202,390)	(2,566,241)	(2,154,845)	(3,421,655)	63%	(980)	(1,617,881)	(1,357,834)	(2,157,175)	63%
TOTAL OTHER FINANCING SOURCES/(USES)	(202,390)	(804,206)	(2,270,402)	(1,072,274)		(980)	(1,820,178)	(1,446,321)	(2,426,904)	
TOTAL SURPLUS/(DEFICIT)	(148,098)	(759,019)	(1,720,309)	(1,012,025)		128,844	(1,269,047)	(395,742)	(1,692,063)	

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

SEWER FUND
STATEMENT OF REVENUES AND EXPENDITURES
SEPTEMBER 30, 2024

	2023 SEPTEMBER ACTUAL	2023 JAN-SEPT BUDGET	2023 JAN-SEPT ACTUAL	2023 JAN-DEC BUDGET	2023 % BUDGET	2024 SEPTEMBER ACTUAL	2024 JAN-SEPT BUDGET	2024 JAN-SEPT ACTUAL	2024 JAN-DEC BUDGET	2024 % BUDGET
REVENUES:										
Service Charges and Collections	58,443	466,751	474,019	622,335	76%	82,969	700,127	689,798	933,503	74%
Intergovernmental	-	83,280	84,184	111,040	76%	-	-	67,036	-	
Sewer Tap-In Fees	-	3,938	8,800	5,250	168%	-	5,906	832	7,875	11%
Wastewater Treatment Fees	173,992	1,316,438	1,406,131	1,755,250	80%	252,935	1,974,656	1,961,065	2,632,875	74%
Other Revenue	31,620	-	31,620	-		-	-	-	-	
TOTAL REVENUES:	264,055	1,870,406	2,004,754	2,493,875	80%	335,904	2,680,690	2,718,731	3,574,253	76%
EXPENDITURES:										
Personal Services	81,102	685,473	609,824	913,964	67%	64,673	717,761	689,678	957,015	72%
Contractual Services	88,805	1,339,575	809,897	1,786,100	45%	132,487	1,216,914	949,520	1,622,552	59%
Materials and Supplies	302	42,450	20,820	56,600	37%	458	38,325	32,967	51,100	65%
Other Expenditures	-	-	-	-		-	974	1,298	1,298	0%
TOTAL EXPENDITURES	170,209	2,067,498	1,440,541	2,756,664	52%	197,618	1,973,974	1,673,464	2,631,965	64%
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	-	-	-		-	-	-	-	
Debt Proceeds	-	1,905,030	-	2,540,040	0%	-	-	-	-	
Debt Payments	-	(106,754)	(56,115)	(142,338)	39%	-	(122,235)	(43,804)	(162,980)	27%
Capital	(353,333)	(2,827,241)	(2,326,113)	(3,769,655)	62%	-	(373,500)	(1,740,869)	(498,000)	350%
TOTAL OTHER FINANCING SOURCES/(USES)	(353,333)	(1,028,965)	(2,382,228)	(1,371,953)		-	(495,735)	(1,784,673)	(660,980)	
TOTAL SURPLUS/(DEFICIT)	(259,488)	(1,226,057)	(1,818,015)	(1,634,742)		138,286	210,981	(739,406)	281,308	

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

COST RECOVERY
YTD SEPTEMBER 30, 2024

Golf Course					
	2020	2021	2022	2023	2024
Revenues	626,107	762,939	748,158	879,984	840,938
Expenditure - Operating	550,474	611,490	665,296	708,876	713,468
Expenditure - Building Maint.	25,934	16,499	23,790	24,667	14,545
% Cost Recovery	108.62%	121.49%	108.57%	119.96%	115.51%
Expenditure - Capital	50,725	27,841	45,468	28,084	47,723
% Cost Recovery	99.84%	116.33%	101.85%	115.54%	108.41%
Recreation Center					
	2020	2021	2022	2023	2024
Revenues	400,632	629,411	758,194	732,890	851,662
Expenditure - Operating	815,243	955,573	1,131,992	1,127,436	1,254,779
Expenditure - Building Maint.	30,395	13,854	31,872	30,186	19,996
% Cost Recovery	47.38%	64.93%	65.14%	63.31%	66.81%
Expenditure - Capital	76,251	46,056	85,706	94,200	164,054
% Cost Recovery	43.46%	61.98%	60.68%	58.55%	59.19%
Cassel Hills Pool					
	2020	2021	2022	2023	2024
Revenues	(43)	92,470	100,219	92,882	105,495
Expenditure - Operating	4,919	110,903	128,795	159,278	165,871
Expenditure - Building Maint.	12,569	29,548	16,704	17,951	17,175
% Cost Recovery	0.00%	65.84%	68.88%	52.41%	57.63%
Expenditure - Capital	5,082	26,229	18,384	4,196	9,599
% Cost Recovery	0.00%	55.48%	61.15%	51.20%	54.76%

FUND STATEMENT
YTD SEPTEMBER 30, 2024

Fund Description.....	Beg Yr Bal....	Ytd Receipts..	Ytd Expenses..	Unexp bal.....	Encumbrances..	Unenc bal.....
110 GENERAL FUND	22,842,852.60	24,536,104.09	23,331,250.96	24,047,705.73	2,616,289.64	21,431,416.09
221 STREET FUND	1,629,000.44	1,481,094.54	1,913,628.87	1,196,466.11	88,617.52	1,107,848.59
222 STATE HIGHWAY FUND	319,647.02	119,901.45	115,536.52	324,011.95	28,770.49	295,241.46
224 PERMISS MOT VEH LIC TX FD	158,915.29	37,853.07	5,412.79	191,355.57	19,444.06	171,911.51
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	10,933.61	-	29,660.59	-	29,660.59
228 OMVI INDIGENT FUND	309,934.54	22,330.77	-	332,265.31	-	332,265.31
229 COMPUTER LEGAL RSCH FUND	143,470.73	76,847.58	131,128.51	89,189.80	15,095.70	74,094.10
230 INDIGENT DRIVERS IAM FUND	184,654.74	4,555.50	213.50	188,996.74	1,230.50	187,766.24
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	247,896.42	225,567.00	22,332.65	-	22,332.65
242 STORMWATER SPECIAL REVENUE	245,095.97	381,732.78	469,208.11	157,620.64	21,999.09	135,621.55
244 ONEOHIO OPIOID SETTLEMENT	30,218.09	63,532.41	-	93,750.50	-	93,750.50
245 JOB CREATION AND REVITALIZATION	3,251,632.21	121,977.21	49,900.00	3,323,709.42	-	3,323,709.42
250 INFRASTRUCTURE	913,160.52	118,787.76	98,450.00	933,498.28	248,450.00	685,048.28
251 COURT PROJECTS SPECIAL REVENUE	14,573.98	140,512.15	112,562.03	42,524.10	34.38	42,489.72
255 EMPLOYEE RETIREMENT RESERVE	991,258.04	-	170,397.50	820,860.54	-	820,860.54
260 CRISIS INTERVENTION TRAIN FUND	3,010.43	-	3,982.50	(972.07)	6,230.55	(7,202.62)
325 CAPITAL IMPROVEMENT FUND	1,782,343.37	3,024,136.03	3,357,322.25	1,449,157.15	1,076,951.18	372,205.97
332 POLICE-FIRE-STREET CIP FUND	488,263.21	2,271,732.63	2,174,490.52	585,505.32	809,619.55	(224,114.23)
333 TIF CAPITAL PROJECTS FUND	487,768.38	70,428.88	17,704.32	540,492.94	23,205.29	517,287.65
336 STONEQUARRY CROSSINGS TIF FUND	35,662.11	8,194.76	1,106.63	42,750.24	26,257.68	16,492.56
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	-	903,952.06	2,189,169.50	1,166,861.42	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	840,938.33	761,191.62	892,687.86	2,174,785.43	(1,282,097.57)
643 CASSEL HILLS GOLF MEM. FUND	564.41	-	-	564.41	-	564.41
651 WATER FUND	4,076,140.62	2,848,656.60	3,244,398.97	3,680,398.25	3,080,484.94	599,913.31
652 SEWER FUND	3,590,900.62	2,718,731.37	3,458,137.44	2,851,494.55	1,504,382.60	1,347,111.95
872 HOSPITAL CARE TRUST FUND	600,847.20	1,670,959.26	2,028,287.91	243,518.55	308,398.79	(64,880.24)
	46,463,410.35	43,677,668.75	45,472,820.63	44,668,258.47	13,633,411.18	31,034,847.29

Negative fund balances YTD due to timing.