GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES
DECEMBER 31, 2021

	2020 DECEMBER ACTUAL	2020 JAN-DEC BUDGET	2020 JAN-DEC ACTUAL	2020 JAN-DEC BUDGET	2020 % BUDGET	2021 DECEMBER ACTUAL	2021 JAN-DEC BUDGET	2021 JAN-DEC ACTUAL	2021 JAN-DEC BUDGET	2021 % BUDGET
REVENUES:										
Income Taxes	1,283,936	16,744,000	16,594,510	16,744,000	99%	1,481,468	16,995,000	17,850,261	16,995,000	105%
Other Taxes	1,821	1,340,000	1,370,153	1,340,000	102%	1,475	1,435,637	1,509,558	1,435,637	105%
Intergovernmental	21,146	666,169	669,382	666,169	100%	41,512	682,385	570,072	682,385	84%
Licenses, Permits, and Fees	20,075	186,500	289,395	186,500	155%	10,306	203,500	210,853	203,500	104%
Fines and Forfeitures	88,802	1,271,500	1,142,799	1,271,500	90%	90,891	1,270,000	1,234,820	1,270,000	97%
Charges for Services	232,815	3,989,800	2,990,745	3,989,800	75%	206,272	3,733,700	3,598,873	3,733,700	96%
Other Revenue	476,189	1,898,761	1,762,247	1,898,761	93%	36,780	474,440	321,845	474,440	68%
TOTAL REVENUES:	**2,124,784**	**26,096,730**	**24,819,231**	**26,096,730**	**95%**	**1,868,704**	**24,794,662**	**25,296,283**	**24,794,662**	**102%**
EXPENDITURES:										
Council/City Manager	240,948	4,349,170	2,482,503	4,349,170	57%	199,988	3,317,098	2,416,646	3,317,098	73%
Finance/Tax	61,147	1,569,097	1,350,351	1,569,097	86%	66,430	1,498,821	1,402,421	1,498,821	94%
Court	98,569	1,814,680	1,582,642	1,814,680	87%	143,311	1,796,331	1,651,725	1,796,331	92%
Police	607,408	5,712,104	5,183,595	5,712,104	91%	607,044	5,832,411	5,635,838	5,832,411	97%
Fire	180,108	2,859,984	1,945,140	2,859,984	68%	216,440	3,084,514	2,720,780	3,084,514	88%
Recreation	211,565	3,706,709	2,754,235	3,706,709	74%	206,402	3,730,563	3,213,926	3,730,563	86%
DES/Public Works	190,950	2,748,295	2,384,540	2,748,295	87%	190,291	2,672,928	2,501,066	2,672,928	94%
Non-Departmental	6,820	206,066	96,966	206,066	47%	5,439	153,000	120,851	153,000	79%
TOTAL EXPENDITURES	**1,597,516**	**22,966,105**	**17,779,972**	**22,966,105**	**77%**	**1,635,346**	**22,085,667**	**19,663,253**	**22,085,667**	**89%**
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	20,536	25,969	20,536			-	-	-	
Advances In			-	-		-	1,100,000	400,000	1,100,000	36%
Transfers Out	(336,185)	(3,944,252)	(3,944,252)	(3,944,252)	100%	(859,516)	(5,969,923)	(5,770,261)	(5,969,923)	97%
Advances Out	-	(400,000)	(400,000)	(400,000)		-				
			-	-				-	-	
TOTAL OTHER FINANCING SOURCES/(USES)	**(336,185)**	**(4,323,716)**	**(4,318,283)**	**(4,323,716)**		**(859,516)**	**(4,869,923)**	**(5,370,261)**	**(4,869,923)**	
TOTAL SURPLUS/(DEFICIT)	**191,083**	**(1,193,091)**	**2,720,976**	**(1,193,091)**		**(626,158)**	**(2,160,928)**	**262,769**	**(2,160,928)**	

2021 budgeted expenditures included $2,057,565 of prior encumbrances.

POLICE-FIRE-STREET CIP FUND
STATEMENT OF REVENUES AND EXPENDITURES
DECEMBER 31, 2021

	2020 DECEMBER ACTUAL	2020 JAN-DEC BUDGET	2020 JAN-DEC ACTUAL	2020 JAN-DEC BUDGET	2020 % OF BUDGET	2021 DECEMBER ACTUAL	2021 JAN-DEC BUDGET	2021 JAN-DEC ACTUAL	2021 JAN-DEC BUDGET	2021 % OF BUDGET
REVENUES:										
Intergovernmental	78,022	269,295	394,286	269,295	146%	-	68,000	-	68,000	0%
Other Revenue	7,866	73,142	81,536	73,142	111%	-	-	29,470	-	
TOTAL REVENUES:	85,889	342,437	475,822	342,437	139%	-	68,000	29,470	68,000	43%
EXPENDITURES:										
Police	28,256	246,926	241,541	246,926	98%	26,364	254,975	249,013	254,975	98%
TOTAL EXPENDITURES	28,256	246,926	241,541	246,926	98%	26,364	254,975	249,013	254,975	98%
OTHER FINANCING SOURCES/(USES)										
Transfers In	161,185	2,093,512	2,047,340	2,093,512	98%	162,682	2,120,000	2,156,886	2,120,000	102%
Advances In		-		-			-		-	
Advances Out		-		-			-		-	
Police - Capital	(28,068)	(362,726)	(249,400)	(362,726)	69%	(116,431)	(299,350)	(291,640)	(299,350)	97%
Fire - Capital	(11,719)	(654,040)	(556,001)	(654,040)	85%	(2,209)	(99,025)	(106,790)	(99,025)	108%
Public Works - Capital	(90,635)	(823,900)	(447,126)	(823,900)	54%	(18,265)	(640,633)	(630,330)	(640,633)	98%
Fire - Debt	-	(373,530)	(357,088)	(373,530)	96%	0	(372,500)	(362,081)	(372,500)	97%
Public Works - Debt	-	(346,350)	(341,544)	(346,350)	99%	0	(346,206)	(342,223)	(346,206)	99%
TOTAL OTHER FINANCING SOURCES/(USES)	30,763	(467,034)	96,181	(467,034)		25,778	362,286	423,822	362,286	
TOTAL SURPLUS/(DEFICIT)	88,396	(371,523)	330,462	(371,523)		(586)	175,311	204,279	175,311	

2021 budgeted expenditures included $241,556 of prior encumbrances.

GOLF FUND
STATEMENT OF REVENUES AND EXPENDITURES
DECEMBER 31, 2021

	2020 DECEMBER ACTUAL	2020 JAN-DEC BUDGET	2020 JAN-DEC ACTUAL	2020 JAN-DEC BUDGET	2020 % OF BUDGET	2021 DECEMBER ACTUAL	2021 JAN-DEC BUDGET	2021 JAN-DEC ACTUAL	2021 JAN-DEC BUDGET	2021 % OF BUDGET
REVENUES:										
Memberships	-	13,000	8,500	13,000	65%	-	10,000	8,355	10,000	84%
Greens Fees	4,161	418,000	435,320	418,000	104%	9,446	447,000	496,079	447,000	111%
Cart Rentals	641	225,000	176,220	225,000	78%	2,151	195,000	221,216	195,000	113%
Merchandise Sales	141	25,000	19,899	25,000	80%	612	25,000	22,904	25,000	92%
Food and Beverage Sales	157	153,000	74,266	153,000	49%	664	121,000	98,425	121,000	81%
Rental Income	-	400	28	400	7%	-	400	252	400	63%
Other Revenue	17,586	55,211	46,791	55,211	85%	213	26,000	24,388	26,000	94%
TOTAL REVENUES:	22,687	889,611	761,025	889,611	86%	13,087	824,400	871,619	824,400	106%
EXPENDITURES:										
Personal Services	31,442	552,067	457,829	552,067	83%	29,551	558,051	470,977	558,051	84%
Contractual Services	5,554	181,709	119,815	181,709	66%	667	151,262	135,025	151,262	89%
Materials and Supplies	6,704	196,918	121,938	196,918	62%	5,173	182,553	143,135	182,553	78%
Other Expenditures	802	57,922	34,895	57,922	60%	584	57,200	40,883	57,200	71%
TOTAL EXPENDITURES	44,503	988,616	734,478	988,616	74%	35,975	949,066	790,020	949,066	83%
OTHER FINANCING SOURCES/(USES)										
Transfers In	75,000	150,000	150,000	150,000	100%	175,000	175,000	175,000	175,000	100%
Capital	(8,271)	(106,923)	(59,219)	(106,923)	55%	(223)	(146,140)	(103,098)	(146,140)	71%
TOTAL OTHER FINANCING SOURCES/(USES)	66,729	43,077	90,781	43,077		174,777	28,860	71,902	28,860	
TOTAL SURPLUS/(DEFICIT)	44,914	(55,929)	117,328	(55,929)		151,889	(95,806)	153,501	(95,806)	

2021 budgeted expenditures included $91,184 of prior encumbrances.

WATER FUND
STATEMENT OF REVENUES AND EXPENDITURES
DECEMBER 31, 2021

	2020 DECEMBER ACTUAL	2020 JAN-DEC BUDGET	2020 JAN-DEC ACTUAL	2020 JAN-DEC BUDGET	2020 % OF BUDGET	2021 DECEMBER ACTUAL	2021 JAN-DEC BUDGET	2021 JAN-DEC ACTUAL	2021 JAN-DEC BUDGET	2021 % OF BUDGET
REVENUES:										
Service Charges and Collections	181,130	2,080,000	2,271,825	2,080,000	109%	165,413	2,230,000	2,137,912	2,230,000	96%
Intergovernmental	-	-	305,000	-		-	59,905	-	59,905	0%
Water Tap-In Fees	550	3,500	2,200	3,500	63%	-	3,500	2,950	3,500	84%
Well Field Protection Fee	8,492	105,500	101,629	105,500	96%	8,686	105,500	105,049	105,500	100%
Rental Income	3,232	34,000	38,383	34,000	113%	-	34,000	41,040	34,000	121%
Other Revenue	14,631	39,100	36,276	39,100	93%	912	21,500	25,895	21,500	120%
TOTAL REVENUES:	208,034	2,262,100	2,755,313	2,262,100	122%	175,012	2,454,405	2,312,846	2,454,405	94%
EXPENDITURES:										
Personal Services	25,022	450,791	407,619	450,791	90%	39,752	457,158	434,841	457,158	95%
Contractual Services	95,242	1,956,710	1,455,167	1,956,710	74%	106,871	1,657,399	1,502,019	1,657,399	91%
Materials and Supplies	6,596	45,579	26,195	45,579	57%	9,976	52,665	40,683	52,665	77%
Other Expenditures	1,577	3,571	3,571	3,571	100%	-	1,000	119	1,000	12%
TOTAL EXPENDITURES	128,436	2,456,651	1,892,552	2,456,651	77%	156,600	2,168,222	1,977,662	2,168,222	91%
OTHER FINANCING SOURCES/(USES)										
Debt Proceeds			-	-				-	59,905	0%
Transfers In			10,940	10,939	100%			-	-	
Debt Payments	-	(65,750)	(17,530)	(65,750)	27%	(3,259)	(65,560)	(79,830)	(65,560)	122%
Capital	(954)	(626,082)	(597,981)	(626,082)	96%	(105,773)	(527,074)	(222,049)	(527,074)	42%
TOTAL OTHER FINANCING SOURCES/(USES)	(954)	(691,832)	(604,571)	(680,893)		(109,032)	(592,634)	(301,880)	(532,729)	
TOTAL SURPLUS/(DEFICIT)	78,644	(886,383)	258,190	(875,444)		(90,620)	(306,451)	33,304	(246,546)	

2021 budgeted expenditures included $169,223 of prior encumbrances.

SEWER FUND
STATEMENT OF REVENUES AND EXPENDITURES
DECEMBER 31, 2021

	2020 DECEMBER ACTUAL	2020 JAN-DEC BUDGET	2020 JAN-DEC ACTUAL	2020 JAN-DEC BUDGET	2020 % OF BUDGET	2021 DECEMBER ACTUAL	2021 JAN-DEC BUDGET	2021 JAN-DEC ACTUAL	2021 JAN-DEC BUDGET	2021 % OF BUDGET
REVENUES:										
Service Charges and Collections	30,474	385,000	387,031	385,000	101%	28,949	405,000	365,516	405,000	90%
Intergovernmental	11,600	76,756	21,289	76,756	28%	-	69,715	1,519	69,715	2%
Sewer Tap-In Fees	-	10,000	9,950	10,000	100%	1,300	10,000	3,500	10,000	35%
Wastewater Treatment Fees	93,104	1,213,500	1,211,818	1,213,500	100%	82,590	1,238,500	1,038,056	1,238,500	84%
Other Revenue	-	-	4,700	-		-	-	75	-	
TOTAL REVENUES:	**135,178**	**1,685,256**	**1,634,787**	**1,685,256**	**97%**	**112,839**	**1,723,215**	**1,408,666**	**1,723,215**	**82%**
EXPENDITURES:										
Personal Services	24,974	435,805	401,154	435,805	92%	38,154	442,158	428,257	442,158	97%
Contractual Services	78,145	1,109,680	944,946	1,109,680	85%	77,572	1,305,962	1,222,118	1,305,962	94%
Materials and Supplies	3,635	34,885	20,982	34,885	60%	4,455	34,032	29,091	34,032	85%
Other Expenditures	-	200	-	200	0%	-	200	-	200	0%
TOTAL EXPENDITURES	**106,754**	**1,580,570**	**1,367,082**	**1,580,570**	**86%**	**120,181**	**1,782,352**	**1,679,466**	**1,782,352**	**94%**
OTHER FINANCING SOURCES/(USES)										
Transfers In			2,279	9,640				-	-	
Debt Proceeds			-	-				-	39,715	0%
Debt Payments	-	(5,400)	(2,651)	(5,400)	49%	-	(5,304)	(7,954)	(5,304)	150%
Capital	(954)	(149,082)	(5,981)	(149,082)	4%	(3,892)	(384,529)	(52,912)	(384,529)	14%
TOTAL OTHER FINANCING SOURCES/(USES)	**(954)**	**(154,482)**	**(6,353)**	**(144,842)**		**(3,892)**	**(389,833)**	**(60,867)**	**(350,118)**	
TOTAL SURPLUS/(DEFICIT)	**27,469**	**(49,796)**	**261,352**	**(40,156)**		**(11,234)**	**(448,970)**	**(331,666)**	**(409,255)**	

2021 budgeted expenditures included $143,423 of prior encumbrances.

COST RECOVERY
DECEMBER 31, 2021

Golf Course	2017	2018	2019	2020	2021
Revenues	862,658	811,855	842,173	761,025	871,619
Expenditure - Operating	846,586	826,152	841,075	735,104	790,020
Expenditure - Building Maint.	21,100	11,057	33,769	35,472	35,286
% Cost Recovery	99.42%	96.97%	96.27%	98.76%	105.61%
Expenditure - Capital	174,840	209,260	91,289	59,219	103,098
% Cost Recovery	82.75%	77.58%	87.17%	91.71%	93.88%

Recreation Center	2017	2018	2019	2020	2021
Revenues	1,127,057	1,156,481	1,140,524	535,900	833,263
Expenditure - Operating	1,296,614	1,322,078	1,332,058	1,098,548	1,265,438
Expenditure - Building Maint.	37,675	19,663	34,776	38,083	33,233
% Cost Recovery	84.47%	86.19%	83.44%	47.15%	64.16%
Expenditure - Capital	149,154	163,602	214,546	89,971	55,465
% Cost Recovery	75.98%	76.83%	72.12%	43.69%	61.53%

Cassel Hills Pool	2017	2018	2019	2020	2021
Revenues	94,639	102,180	99,414	(43)	92,470
Expenditure - Operating	120,108	103,983	113,812	5,316	111,930
Expenditure - Building Maint.	21,100	16,585	38,322	16,785	38,774
% Cost Recovery	67.02%	84.75%	65.35%	0.00%	61.36%
Expenditure - Capital	12,515	86,304	39,775	9,412	26,344
% Cost Recovery	61.56%	49.39%	51.80%	0.00%	52.23%

FUND STATEMENT
DECEMBER 31, 2021

Fund	Description..................	Beg Yr Bal....	Ytd Receipts..	Ytd Expenses..	Unexp bal.....	Encumbrances..	Unenc bal.....
110	GENERAL FUND	21,367,639.19	25,696,282.60	25,433,514.10	21,630,407.69	2,099,238.19	19,531,169.50
221	STREET FUND	1,815,344.10	1,586,466.83	1,675,194.78	1,726,616.15	103,657.93	1,622,958.22
222	STATE HIGHWAY FUND	149,809.22	126,388.23	66,113.63	210,083.82	5,626.92	204,456.90
224	PERMISS MOT VEH LIC TX FD	68,778.63	106,692.91	22,087.82	153,383.72	7,153.22	146,230.50
225	LAW ENFORCEMENT FUND	35,628.93	3,102.31	0	38,731.24	9,068.94	29,662.30
226	DRUG LAW ENFORCEMENT FUND	2,918.77	525.00	0	3,443.77	0	3,443.77
227	OMVI EDUCATION & ENFORCEMENT F	17,298.98	465.00	0	17,763.98	0	17,763.98
228	OMVI INDIGENT FUND	187,403.19	43,815.30	0	231,218.49	0	231,218.49
229	COMPUTER LEGAL RSCH FUND	130,137.17	117,923.40	141,791.78	106,268.79	7,678.58	98,590.21
230	INDIGENT DRIVERS IAM FUND	169,988.39	9,064.65	2,589.00	176,464.04	3,125.50	173,338.54
231	BASEBALL RECREATION FUND	0	0	0	0.00	0	0.00
232	SOCCER RECREATION FUND	0	0	0	0.00	0	0.00
233	POLICE CPT FUND	8,039.43	0	0	8,039.43	0	8,039.43
236	CARES ACT FUND	0	0	0	0.00	0	0.00
237	LOCAL CORONAVIRUS RELIEF FUND	0	0	0	0.00	0	0.00
238	AMERICAN RESCUE PLAN ACT	0	785,475.82	158,421.31	627,054.51	129,039.55	498,014.96
241	FEMA SPECIAL REVENUE FUND	0	0	0	0.00	0	0.00
242	STORMWATER SPECIAL REVENUE	358,458.27	289,405.89	229,768.88	418,095.28	91,596.33	326,498.95
243	CHUCK GABBARD MEMORIAL	0	0	0	0.00	0	0.00
251	COURT PROJECTS SPECIAL REVENUE	16,064.19	109,226.80	108,971.70	16,319.29	0.00	16,319.29
255	EMPLOYEE RETIREMENT RESERVE	475,177.27	225,000.00	153,131.59	547,045.68	0	547,045.68
260	CRISIS INTERVENTION TRAIN FUND	0	38,816.71	38,816.71	0.00	0	0.00
325	CAPITAL IMPROVEMENT FUND	607,676.08	907,620.88	780,692.74	734,604.22	484,549.73	250,054.49
332	POLICE-FIRE-STREET CIP FUND	713,265.74	2,186,355.62	1,982,076.62	917,544.74	198,908.87	718,635.87
333	TIF CAPITAL PROJECTS FUND	342,684.42	68,756.29	11,596.61	399,844.10	14,320.39	385,523.71
335	DIXIE PHASE 3 - SIB LOAN FUND	0	0	0	0.00	0	0.00
336	STONEQUARRY CROSSINGS TIF FUND	16,043.53	4,798.23	756.76	20,085.00	14,296.78	5,788.22
337	CDBG FUND	0	0	0	0.00	0	0.00
338	FIELDSTONE WAY CONST. FUND	0	0	0	0.00	0	0.00
339	FIRE EQUIPMENT FUND	0	1,500,000.00	0	1,500,000.00	1,500,000.00	0.00
340	OPWC FUND	331,004.95	161,065.71	492,070.66	0.00	195,424.00	-195,424.00
355	CAPITAL IMPROVEMENT RESERVE FD	0	0	0	0.00	0	0.00
360	FACILITIES IMP/MAINT RESERVE	1,250,000.00	1,563,375.00	0	2,813,375.00	0	2,813,375.00
436	G.O. DEBT SERVICE FUND	118,238.11	2,566,926.96	2,509,653.96	175,511.11	0.00	175,511.11
641	GOLF COURSE OPERATIONS FUND	452,642.05	1,046,618.86	893,118.20	606,142.71	56,473.04	549,669.67
643	CASSEL HILLS GOLF MEM. FUND	564.41	-	0	564.41	0	564.41
651	WATER FUND	2,911,656.39	2,312,845.83	2,279,541.72	2,944,960.50	464,912.23	2,480,048.27
652	SEWER FUND	3,257,683.41	1,408,665.98	1,740,332.29	2,926,017.10	275,096.23	2,650,920.87
872	HOSPITAL CARE TRUST FUND	430,193.91	3,293,536.50	3,005,038.92	718,691.49	0.00	718,691.49
		35,234,338.73	46,159,217.31	41,725,279.78	39,668,276.26	5,660,166.43	34,008,109.83