

**GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES
FEBRUARY 28, 2022**

	2021 FEBRUARY ACTUAL	2021 FEBRUARY BUDGET	2021 JAN-DEC ACTUAL	2021 JAN-DEC BUDGET	2021 % BUDGET	2022 FEBRUARY ACTUAL	2022 FEBRUARY BUDGET	2022 JAN-DEC ACTUAL	2022 JAN-DEC BUDGET	2022 % BUDGET
REVENUES:										
Income Taxes	1,154,923	2,832,500	2,858,348	16,995,000	17%	1,182,375	2,945,833	3,010,654	17,675,000	17%
Other Taxes	2,348	239,273	4,599	1,435,637	0%	1,774	265,106	6,800	1,590,637	0%
Intergovernmental	23,507	113,731	43,500	682,385	6%	29,337	144,600	52,449	867,599	6%
Licenses, Permits, and Fees	6,687	33,917	26,056	203,500	13%	10,207	37,500	16,328	225,000	7%
Fines and Forfeitures	98,083	211,667	182,967	1,270,000	14%	77,857	227,917	167,512	1,367,500	12%
Charges for Services	245,209	622,283	496,265	3,733,700	13%	330,931	624,292	652,837	3,745,750	17%
Other Revenue	33,825	79,073	51,722	474,440	11%	44,128	89,448	64,428	536,690	12%
TOTAL REVENUES:	1,564,582	4,132,444	3,663,457	24,794,662	15%	1,676,609	4,334,696	3,971,008	26,008,176	15%
EXPENDITURES:										
Council/City Manager	204,983	552,850	420,958	3,317,098	13%	215,863	573,320	377,505	3,439,919	11%
Finance/Tax	86,612	249,804	218,149	1,498,821	15%	115,582	263,542	277,366	1,581,251	18%
Court	125,255	299,389	252,416	1,796,331	14%	134,951	330,615	274,457	1,983,688	14%
Police	341,179	972,069	815,085	5,832,411	14%	464,377	986,686	925,447	5,920,117	16%
Fire	205,655	514,086	433,237	3,084,514	14%	230,435	549,388	436,061	3,296,330	13%
Recreation	215,147	621,761	463,428	3,730,563	12%	287,796	643,427	521,141	3,860,561	13%
DES/Public Works	185,965	445,488	384,824	2,672,928	14%	215,781	466,596	418,668	2,799,578	15%
Non-Departmental	14,513	25,500	20,400	153,000	13%	21,690	28,545	27,084	171,270	16%
TOTAL EXPENDITURES	1,379,309	3,680,944	3,008,497	22,085,667	14%	1,686,475	3,842,119	3,257,729	23,052,714	14%
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	-	-	-		-	-	-	-	
Advances In	-	183,333	-	1,100,000	0%	-	-	-	-	
Transfers Out	(212,620)	(994,987)	(373,078)	(5,969,923)	6%	(408,629)	(661,833)	(408,629)	(3,971,000)	10%
Advances Out	-	-	-	-		(10,000,000)	-	(10,000,000)	-	
TOTAL OTHER FINANCING SOURCES/(USES)	(212,620)	(811,654)	(373,078)	(4,869,923)		(10,408,629)	(661,833)	(10,408,629)	(3,971,000)	
TOTAL SURPLUS/(DEFICIT)	(27,347)	(360,155)	281,882	(2,160,928)		(10,418,495)	(169,256)	(9,695,350)	(1,015,538)	

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

POLICE-FIRE-STREET CIP FUND
STATEMENT OF REVENUES AND EXPENDITURES
FEBRUARY 28, 2022

	2021 FEBRUARY ACTUAL	2021 FEBRUARY BUDGET	2021 JAN-DEC ACTUAL	2021 JAN-DEC BUDGET	2021 % OF BUDGET	2022 FEBRUARY ACTUAL	2022 FEBRUARY BUDGET	2022 JAN-DEC ACTUAL	2022 JAN-DEC BUDGET	2022 % OF BUDGET
REVENUES:										
Intergovernmental	-	11,333	-	68,000	0%	-	31,167	-	187,000	0%
Other Revenue	-	-	8,235	-		-	-	-	-	
TOTAL REVENUES:	-	11,333	8,235	68,000	12%	-	31,167	-	187,000	0%
EXPENDITURES:										
Police	16,643	42,496	34,777	254,975	14%	18,648	43,543	37,967	261,257	15%
TOTAL EXPENDITURES	16,643	42,496	34,777	254,975	14%	18,648	43,543	37,967	261,257	15%
OTHER FINANCING SOURCES/(USES)										
Transfers In	212,620	353,333	373,078	2,120,000	18%	408,629	368,333	408,629	2,210,000	18%
Advances In	-	-	-	-		-	-	-	-	
Advances Out	-	-	-	-		-	-	-	-	
Police - Capital	(16,643)	(42,496)	(34,777)	(254,975)	14%	(775)	(48,198)	(775)	(289,185)	0%
Fire - Capital	(858)	(16,504)	(16,165)	(99,025)	16%	(3,474)	(47,167)	(3,951)	(283,000)	1%
Public Works - Capital	-	(106,772)	(34,628)	(640,633)	5%	-	(191,893)	(16,746)	(1,151,357)	1%
Fire - Debt	-	(62,083)	-	(372,500)	0%	-	(90,900)	-	(545,400)	0%
Public Works - Debt	-	(57,701)	-	(346,206)	0%	-	(57,701)	-	(346,207)	0%
TOTAL OTHER FINANCING SOURCES/(USES)	195,118	67,777	287,508	406,661		404,381	(67,525)	387,157	(405,149)	
TOTAL SURPLUS/(DEFICIT)	178,475	36,614	260,967	219,686		385,732	(79,901)	349,191	(479,406)	

2022 budgeted expenditures included \$198,909 of prior encumbrances.

GOLF FUND
STATEMENT OF REVENUES AND EXPENDITURES
FEBRUARY 28, 2022

	2021 FEBRUARY ACTUAL	2021 FEBRUARY BUDGET	2021 JAN-DEC ACTUAL	2021 JAN-DEC BUDGET	2021 % OF BUDGET	2022 FEBRUARY ACTUAL	2022 FEBRUARY BUDGET	2022 JAN-DEC ACTUAL	2022 JAN-DEC BUDGET	2022 % OF BUDGET
REVENUES:										
Memberships	1,225	1,667	1,838	10,000	18%	320	1,667	320	10,000	3%
Greens Fees	150	74,500	625	447,000	0%	1,192	74,500	1,192	447,000	0%
Cart Rentals	-	32,500	13	195,000	0%	11	32,500	11	195,000	0%
Merchandise Sales	-	4,167	46	25,000	0%	21	4,167	21	25,000	0%
Food and Beverage Sales	-	20,167	6	121,000	0%	63	16,167	495	97,000	1%
Rental Income	-	67	-	400	0%	-	67	-	400	0%
Other Revenue	-	4,333	4	26,000	0%	7	4,333	107	26,000	0%
TOTAL REVENUES:	1,375	137,400	2,532	824,400	0%	1,614	133,400	2,147	800,400	0%
EXPENDITURES:										
Personal Services	23,771	93,009	53,177	558,051	10%	27,011	91,606	58,784	549,637	11%
Contractual Services	8,453	25,210	10,335	151,262	7%	6,872	28,925	9,387	173,549	5%
Materials and Supplies	4,999	30,426	5,187	182,553	3%	5,192	31,355	5,475	188,130	3%
Other Expenditures	5	9,533	74	57,200	0%	1,257	10,671	1,509	64,027	2%
TOTAL EXPENDITURES	37,228	158,178	68,773	949,066	7%	40,332	162,557	75,154	975,343	8%
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	29,167	-	175,000	0%	-	25,000	-	150,000	0%
Capital	(112)	(24,357)	(310)	(146,140)	0%	-	(18,833)	(13,588)	(113,000)	12%
TOTAL OTHER FINANCING SOURCES/(USES)	(112)	4,810	(310)	28,860		-	6,167	(13,588)	37,000	
TOTAL SURPLUS/(DEFICIT)	(35,964)	(15,968)	(66,552)	(95,806)		(38,718)	(22,991)	(86,595)	(137,943)	

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

WATER FUND
STATEMENT OF REVENUES AND EXPENDITURES
FEBRUARY 28, 2022

	2021 FEBRUARY ACTUAL	2021 FEBRUARY BUDGET	2021 JAN-DEC ACTUAL	2021 JAN-DEC BUDGET	2021 % OF BUDGET	2022 FEBRUARY ACTUAL	2022 FEBRUARY BUDGET	2022 JAN-DEC ACTUAL	2022 JAN-DEC BUDGET	2022 % OF BUDGET
REVENUES:										
Service Charges and Collections	179,713	371,667	353,044	2,230,000	16%	167,167	375,833	334,134	2,255,000	15%
Intergovernmental	-	9,984	-	59,905	0%	-	103,333	-	620,000	0%
Water Tap-In Fees	-	583	1,100	3,500	31%	-	583	750	3,500	21%
Well Field Protection Fee	8,317	17,583	16,796	105,500	16%	8,882	17,583	17,668	105,500	17%
Rental Income	3,232	5,667	6,464	34,000	19%	15,768	5,667	19,279	34,000	57%
Other Revenue	2,883	3,583	4,176	21,500	19%	1,138	3,583	2,994	21,500	14%
TOTAL REVENUES:	194,145	409,068	381,580	2,454,405	16%	192,955	506,583	374,825	3,039,500	12%
EXPENDITURES:										
Personal Services	29,545	76,193	69,686	457,158	15%	30,329	82,631	73,678	495,785	15%
Contractual Services	100,812	276,233	197,477	1,657,399	12%	119,237	301,062	220,164	1,806,370	12%
Materials and Supplies	3,213	8,778	4,231	52,665	8%	1,746	11,283	1,767	67,700	3%
Other Expenditures	72	167	127	1,000	13%	-	167	-	1,000	0%
TOTAL EXPENDITURES	133,643	361,370	271,520	2,168,222	13%	151,312	395,143	295,608	2,370,855	12%
OTHER FINANCING SOURCES/(USES)										
Debt Proceeds		9,984	-	59,905	0%		353,333	-	2,120,000	0%
Transfers In		-	-	-			-	-	-	
Debt Payments	-	(10,927)	(46,365)	(65,560)	71%	-	(41,738)	(32,780)	(250,429)	13%
Capital	(6,275)	(87,846)	(8,360)	(527,074)	2%	(14,262)	(383,333)	(28,221)	(2,300,000)	1%
TOTAL OTHER FINANCING SOURCES/(USES)	(6,275)	(88,788)	(54,725)	(532,729)		(14,262)	(71,738)	(61,001)	(430,429)	
TOTAL SURPLUS/(DEFICIT)	54,227	(41,091)	55,334	(246,546)		27,381	39,703	18,216	238,216	

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

SEWER FUND
STATEMENT OF REVENUES AND EXPENDITURES
FEBRUARY 28, 2022

	2021 FEBRUARY ACTUAL	2021 FEBRUARY BUDGET	2021 JAN-DEC ACTUAL	2021 JAN-DEC BUDGET	2021 % OF BUDGET	2022 FEBRUARY ACTUAL	2022 FEBRUARY BUDGET	2022 JAN-DEC ACTUAL	2022 JAN-DEC BUDGET	2022 % OF BUDGET
REVENUES:										
Service Charges and Collections	30,410	67,500	59,627	405,000	15%	30,487	64,167	59,928	385,000	16%
Intergovernmental	-	11,619	-	69,715	0%	-	104,000	-	624,000	0%
Sewer Tap-In Fees	-	1,667	650	10,000	7%	650	1,667	650	10,000	7%
Wastewater Treatment Fees	88,161	206,417	178,815	1,238,500	14%	86,634	185,583	169,397	1,113,500	15%
Other Revenue	75	-	75	-		-	-	-	-	
TOTAL REVENUES:	118,646	287,203	239,167	1,723,215	14%	117,771	355,417	229,975	2,132,500	11%
EXPENDITURES:										
Personal Services	27,236	73,693	67,690	442,158	15%	30,382	80,139	73,027	480,835	15%
Contractual Services	77,627	217,660	150,100	1,305,962	11%	87,017	285,950	432,080	1,715,700	25%
Materials and Supplies	2,323	5,672	4,121	34,032	12%	1,457	7,050	1,482	42,300	4%
Other Expenditures	-	33	-	200	0%	-	-	-	-	
TOTAL EXPENDITURES	107,186	297,059	221,912	1,782,352	12%	118,855	373,139	506,589	2,238,835	23%
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	-	-	-		-	-	-	-	
Debt Proceeds	-	6,619	-	39,715	0%	-	349,000	-	2,094,000	0%
Debt Payments	-	(884)	(5,443)	(5,304)	103%	-	(30,965)	(2,651)	(185,788)	1%
Capital	(6,275)	(64,088)	(8,360)	(384,529)	2%	(16,866)	(391,333)	(28,912)	(2,348,000)	1%
TOTAL OTHER FINANCING SOURCES/(USES)	(6,275)	(58,353)	(13,804)	(350,118)		(16,866)	(73,298)	(31,564)	(439,788)	
TOTAL SURPLUS/(DEFICIT)	5,185	(68,209)	3,452	(409,255)		(17,950)	(91,021)	(308,178)	(546,123)	

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

COST RECOVERY
FEBRUARY 28, 2022

Golf Course					
	2018	2019	2020	2021	2022
Revenues	20,607	17,500	12,704	2,532	2,147
Expenditure - Operating	75,428	85,507	78,334	68,773	75,154
Expenditure - Building Maint.	-	-	-	-	3,680
% Cost Recovery	27.32%	20.47%	16.22%	3.68%	2.72%
Expenditure - Capital	459	-	35,695	310	13,588
% Cost Recovery	27.15%	20.47%	11.14%	3.67%	2.32%
Recreation Center					
	2018	2019	2020	2021	2022
Revenues	207,824	208,654	202,692	127,971	164,651
Expenditure - Operating	200,849	207,990	201,457	205,341	235,775
Expenditure - Building Maint.	-	-	-	-	8,451
% Cost Recovery	103.47%	100.32%	100.61%	62.32%	67.42%
Expenditure - Capital	30,873	85,837	48,789	355	855
% Cost Recovery	89.69%	71.01%	81.00%	62.21%	67.18%
Cassel Hills Pool					
	2018	2019	2020	2021	2022
Revenues	420	697	-	-	-
Expenditure - Operating	2,025	3,615	2,415	824	1,361
Expenditure - Building Maint.	-	-	-	-	1,243
% Cost Recovery	20.74%	19.28%	0.00%	0.00%	0.00%
Expenditure - Capital	6	15,917	12	182	-
% Cost Recovery	20.68%	3.57%	0.00%	0.00%	0.00%

**FUND STATEMENT
FEBRUARY 28, 2022**

Fund Description.....	Beg Yr Bal....	Ytd Receipts..	Ytd Expenses..	Unexp bal.....	Encumbrances..	Unenc bal.....
110 GENERAL FUND	21,630,407.69	3,971,009.40	13,666,357.93	11,935,059.16	3,481,813.43	8,453,245.73
221 STREET FUND	1,726,616.15	195,243.91	189,990.55	1,731,869.51	149,366.68	1,582,502.83
222 STATE HIGHWAY FUND	210,083.82	15,841.32	29,681.79	196,243.35	52,293.21	143,950.14
224 PERMISS MOT VEH LIC TX FD	153,383.72	7,131.90	1,975.40	158,540.22	10,177.82	148,362.40
225 LAW ENFORCEMENT FUND	38,731.24	-	-	38,731.24	9,068.94	29,662.30
226 DRUG LAW ENFORCEMENT FUND	3,443.77	-	-	3,443.77	-	3,443.77
227 OMVI EDUCATION & ENFORCEMENT F	17,763.98	14.00	-	17,777.98	-	17,777.98
228 OMVI INDIGENT FUND	231,218.49	5,152.08	-	236,370.57	-	236,370.57
229 COMPUTER LEGAL RSCH FUND	106,268.79	15,584.70	15,975.07	105,878.42	16,176.04	89,702.38
230 INDIGENT DRIVERS IAM FUND	176,464.04	682.20	651.00	176,495.24	5,474.50	171,020.74
231 BASEBALL RECREATION FUND	-	-	-	-	-	-
232 SOCCER RECREATION FUND	-	-	-	-	-	-
233 POLICE CPT FUND	8,039.43	16,548.00	-	24,587.43	-	24,587.43
236 CARES ACT FUND	-	-	-	-	-	-
237 LOCAL CORONAVIRUS RELIEF FUND	-	-	-	-	-	-
238 AMERICAN RESCUE PLAN ACT	627,054.51	-	68,735.16	558,319.35	80,854.37	477,464.98
241 FEMA SPECIAL REVENUE FUND	-	-	-	-	-	-
242 STORMWATER SPECIAL REVENUE	418,095.28	48,652.98	38,711.04	428,037.22	102,848.61	325,188.61
243 CHUCK GABBARD MEMORIAL	-	-	-	-	-	-
251 COURT PROJECTS SPECIAL REVENUE	16,319.29	14,086.00	21,746.03	8,659.26	121.00	8,538.26
255 EMPLOYEE RETIREMENT RESERVE	547,045.68	-	58,414.98	488,630.70	-	488,630.70
260 CRISIS INTERVENTION TRAIN FUND	-	7,912.26	-	7,912.26	7,912.26	-
325 CAPITAL IMPROVEMENT FUND	734,604.22	-	7,382.34	727,221.88	663,823.89	63,397.99
332 POLICE-FIRE-STREET CIP FUND	917,544.74	408,628.64	59,438.03	1,266,735.35	354,921.86	911,813.49
333 TIF CAPITAL PROJECTS FUND	399,844.10	-	9,559.78	390,284.32	-	390,284.32
335 DIXIE PHASE 3 - SIB LOAN FUND	-	-	-	-	-	-
336 STONEQUARRY CROSSINGS TIF FUND	20,085.00	-	720.48	19,364.52	-	19,364.52
337 CDBG FUND	-	-	-	-	-	-
338 FIELDSTONE WAY CONST. FUND	-	-	-	-	-	-
339 FIRE EQUIPMENT FUND	1,500,000.00	-	13,157.40	1,486,842.60	1,486,842.60	-
340 OPWC FUND	-	-	-	-	195,424.00	(195,424.00)
355 CAPITAL IMPROVEMENT RESERVE FD	-	-	-	-	-	-
360 FACILITIES IMP/MAINT RESERVE	2,813,375.00	10,000,000.00	-	12,813,375.00	-	12,813,375.00
436 G.O. DEBT SERVICE FUND	175,511.11	-	-	175,511.11	-	175,511.11
641 GOLF COURSE OPERATIONS FUND	606,142.71	2,146.54	88,741.92	519,547.33	130,252.02	389,295.31
643 CASSEL HILLS GOLF MEM. FUND	564.41	-	-	564.41	-	564.41
651 WATER FUND	2,944,960.50	374,824.85	356,609.19	2,963,176.16	814,424.45	2,148,751.71
652 SEWER FUND	2,926,017.10	229,974.82	538,152.99	2,617,838.93	573,442.37	2,044,396.56
872 HOSPITAL CARE TRUST FUND	718,691.49	503,093.37	597,451.39	624,333.47	152,487.89	471,845.58
	39,668,276.26	15,816,526.97	15,763,452.47	39,721,350.76	8,287,725.94	31,433,624.82