

**GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES
JANUARY 31, 2022**

	2021 JANUARY ACTUAL	2021 JANUARY BUDGET	2021 JAN-DEC ACTUAL	2021 JAN-DEC BUDGET	2021 % BUDGET	2022 JANUARY ACTUAL	2022 JANUARY BUDGET	2022 JAN-DEC ACTUAL	2022 JAN-DEC BUDGET	2022 % BUDGET
REVENUES:										
Income Taxes	1,703,425	1,416,250	1,703,425	16,995,000	10%	1,828,279	1,472,917	1,828,279	17,675,000	10%
Other Taxes	2,252	119,636	2,252	1,435,637	0%	5,026	132,553	5,026	1,590,637	0%
Intergovernmental	19,993	56,865	19,993	682,385	3%	23,112	72,300	23,112	867,599	3%
Licenses, Permits, and Fees	19,369	16,958	19,369	203,500	10%	6,121	18,750	6,121	225,000	3%
Fines and Forfeitures	84,885	105,333	84,885	1,270,000	7%	89,655	113,958	89,655	1,367,500	7%
Charges for Services	251,056	311,142	251,056	3,733,700	7%	321,906	312,146	321,906	3,745,750	9%
Other Revenue	17,897	39,537	17,897	474,440	4%	20,301	44,724	20,301	536,690	4%
TOTAL REVENUES:	2,098,877	2,066,222	2,098,877	24,794,662	8%	2,294,401	2,167,348	2,294,401	26,008,176	9%
EXPENDITURES:										
Council/City Manager	215,975	276,425	215,975	3,317,098	7%	161,641	286,660	161,641	3,439,919	5%
Finance/Tax	131,538	124,902	131,538	1,498,821	9%	161,784	131,771	161,784	1,581,251	10%
Court	127,160	149,694	127,160	1,796,331	7%	139,506	165,307	139,506	1,983,688	7%
Police	473,906	486,034	473,906	5,832,411	8%	461,069	493,343	461,069	5,920,117	8%
Fire	227,581	257,043	227,581	3,084,514	7%	205,626	274,694	205,626	3,296,330	6%
Recreation	248,281	310,880	248,281	3,730,563	7%	233,345	321,713	233,345	3,860,561	6%
DES/Public Works	198,859	222,744	198,859	2,672,928	7%	202,888	233,298	202,888	2,799,578	7%
Non-Departmental	5,887	12,750	5,887	153,000	4%	5,394	14,273	5,394	171,270	3%
TOTAL EXPENDITURES	1,629,187	1,840,472	1,629,187	22,085,667	7%	1,571,254	1,921,060	1,571,254	23,052,714	7%
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	-	-	-		-	-	-	-	
Advances In	-	91,667	-	1,100,000		-	-	-	-	
Transfers Out	(160,458)	(497,494)	(160,458)	(5,969,923)	3%	-	(330,917)	-	(3,971,000)	0%
Advances Out	-	-	-	-		-	-	-	-	
TOTAL OTHER FINANCING SOURCES/(USES)	(160,458)	(405,827)	(160,458)	(4,869,923)		-	(330,917)	-	(3,971,000)	
TOTAL SURPLUS/(DEFICIT)	309,232	(180,077)	309,232	(2,160,928)		723,147	(84,628)	723,147	(1,015,538)	

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

POLICE-FIRE-STREET CIP FUND
STATEMENT OF REVENUES AND EXPENDITURES
JANUARY 31, 2022

	2021 JANUARY ACTUAL	2021 JANUARY BUDGET	2021 JAN-DEC ACTUAL	2021 JAN-DEC BUDGET	2021 % OF BUDGET	2022 JANUARY ACTUAL	2022 JANUARY BUDGET	2022 JAN-DEC ACTUAL	2022 JAN-DEC BUDGET	2022 % OF BUDGET
REVENUES:										
Intergovernmental	-	5,667	-	68,000	0%	-	15,583	-	187,000	0%
Other Revenue	8,235	-	8,235	-		-	-	-	-	
TOTAL REVENUES:	8,235	5,667	8,235	68,000	12%	-	15,583	-	187,000	0%
EXPENDITURES:										
Police	18,134	21,248	18,134	254,975	7%	19,318	21,771	19,318	261,257	7%
TOTAL EXPENDITURES	18,134	21,248	18,134	254,975	7%	19,318	21,771	19,318	261,257	7%
OTHER FINANCING SOURCES/(USES)										
Transfers In	160,458	176,667	160,458	2,120,000	8%	-	184,167	-	2,210,000	0%
Advances In	-	-	-	-		-	-	-	-	
Advances Out	-	-	-	-		-	-	-	-	
Police - Capital	(775)	(24,946)	(775)	(299,350)	0%	-	(24,099)	-	(289,185)	0%
Fire - Capital	(15,306)	(8,252)	(15,306)	(99,025)	15%	(478)	(23,583)	(478)	(283,000)	0%
Public Works - Capital	(34,628)	(53,386)	(34,628)	(640,633)	5%	(16,746)	(95,946)	(16,746)	(1,151,357)	1%
Fire - Debt	-	(31,042)	-	(372,500)	0%	-	(45,450)	-	(545,400)	0%
Public Works - Debt	-	(28,851)	-	(346,206)	0%	-	(28,851)	-	(346,207)	0%
TOTAL OTHER FINANCING SOURCES/(USES)	109,750	30,191	109,750	362,286		(17,223)	(33,762)	(17,223)	(405,149)	
TOTAL SURPLUS/(DEFICIT)	99,850	14,609	99,850	175,311		(36,541)	(39,951)	(36,541)	(479,406)	

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

GOLF FUND
STATEMENT OF REVENUES AND EXPENDITURES
JANUARY 31, 2022

	2021 JANUARY ACTUAL	2021 JANUARY BUDGET	2021 JAN-DEC ACTUAL	2021 JAN-DEC BUDGET	2021 % OF BUDGET	2022 JANUARY ACTUAL	2022 JANUARY BUDGET	2022 JAN-DEC ACTUAL	2022 JAN-DEC BUDGET	2022 % OF BUDGET
REVENUES:										
Memberships	613	833	613	10,000	6%	-	833	-	10,000	0%
Greens Fees	475	37,250	475	447,000	0%	-	37,250	-	447,000	0%
Cart Rentals	13	16,250	13	195,000	0%	-	16,250	-	195,000	0%
Merchandise Sales	46	2,083	46	25,000	0%	-	2,083	-	25,000	0%
Food and Beverage Sales	6	10,083	6	121,000	0%	432	8,083	432	97,000	0%
Rental Income	-	33	-	400	0%	-	33	-	400	0%
Other Revenue	4	2,167	4	26,000	0%	100	2,167	100	26,000	0%
TOTAL REVENUES:	1,157	68,700	1,157	824,400	0%	532	66,700	532	800,400	0%
EXPENDITURES:										
Personal Services	29,406	46,504	29,406	558,051	5%	31,773	45,803	31,773	549,637	6%
Contractual Services	1,882	12,605	1,882	151,262	1%	2,515	14,296	2,515	171,549	1%
Materials and Supplies	189	15,213	189	182,553	0%	282	15,844	282	190,130	0%
Other Expenditures	69	4,767	69	57,200	0%	252	5,336	252	64,027	0%
TOTAL EXPENDITURES	31,546	79,089	31,546	949,066	3%	34,822	81,279	34,822	975,343	4%
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	14,583	-	175,000	0%	-	12,500	-	150,000	0%
Capital	(198)	(12,178)	(198)	(146,140)	0%	(13,588)	(9,417)	(13,588)	(113,000)	12%
TOTAL OTHER FINANCING SOURCES/(USES)	(198)	2,405	(198)	28,860		(13,588)	3,083	(13,588)	37,000	
TOTAL SURPLUS/(DEFICIT)	(30,587)	(7,984)	(30,587)	(95,806)		(47,877)	(11,495)	(47,877)	(137,943)	

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

WATER FUND
STATEMENT OF REVENUES AND EXPENDITURES
JANUARY 31, 2022

	2021 JANUARY ACTUAL	2021 JANUARY BUDGET	2021 JAN-DEC ACTUAL	2021 JAN-DEC BUDGET	2021 % OF BUDGET	2022 JANUARY ACTUAL	2022 JANUARY BUDGET	2022 JAN-DEC ACTUAL	2022 JAN-DEC BUDGET	2022 % OF BUDGET
REVENUES:										
Service Charges and Collections	173,331	185,833	173,331	2,230,000	8%	166,967	187,917	166,967	2,255,000	7%
Intergovernmental	-	4,992	-	59,905	0%	-	51,667	-	620,000	0%
Water Tap-In Fees	1,100	292	1,100	3,500	31%	750	292	750	3,500	21%
Well Field Protection Fee	8,480	8,792	8,480	105,500	8%	8,786	8,792	8,786	105,500	8%
Rental Income	3,232	2,833	3,232	34,000	10%	3,511	2,833	3,511	34,000	10%
Other Revenue	1,293	1,792	1,293	21,500	6%	1,856	1,792	1,856	21,500	9%
TOTAL REVENUES:	187,435	204,534	187,435	2,454,405	8%	181,870	253,292	181,870	3,039,500	6%
EXPENDITURES:										
Personal Services	40,142	38,097	40,142	457,158	9%	43,349	41,315	43,349	495,785	9%
Contractual Services	96,664	138,117	96,664	1,657,399	6%	100,926	150,531	100,926	1,806,370	6%
Materials and Supplies	1,017	4,389	1,017	52,665	2%	21	5,642	21	67,700	0%
Other Expenditures	54	83	54	1,000	5%	-	83	-	1,000	0%
TOTAL EXPENDITURES	137,878	180,685	137,878	2,168,222	6%	144,296	197,571	144,296	2,370,855	6%
OTHER FINANCING SOURCES/(USES)										
Debt Proceeds	-	-	-	59,905	0%	-	-	-	2,120,000	0%
Transfers In	-	-	-	-	-	-	-	-	-	-
Debt Payments	(46,365)	(5,463)	(46,365)	(65,560)	71%	(32,780)	(20,869)	(32,780)	(250,429)	13%
Capital	(2,085)	(43,923)	(2,085)	(527,074)	0%	(13,960)	(191,667)	(13,960)	(2,300,000)	1%
TOTAL OTHER FINANCING SOURCES/(USES)	(48,450)	(49,386)	(48,450)	(532,729)		(46,739)	(212,536)	(46,739)	(430,429)	
TOTAL SURPLUS/(DEFICIT)	1,107	(25,538)	1,107	(246,546)		(9,165)	(156,815)	(9,165)	238,216	

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

SEWER FUND
STATEMENT OF REVENUES AND EXPENDITURES
JANUARY 31, 2022

	2021 JANUARY ACTUAL	2021 JANUARY BUDGET	2021 JAN-DEC ACTUAL	2021 JAN-DEC BUDGET	2021 % OF BUDGET	2022 JANUARY ACTUAL	2022 JANUARY BUDGET	2022 JAN-DEC ACTUAL	2022 JAN-DEC BUDGET	2022 % OF BUDGET
REVENUES:										
Service Charges and Collections	29,217	33,750	29,217	405,000	7%	29,440	32,083	29,440	385,000	8%
Intergovernmental	-	5,810	-	69,715	0%	-	52,000	-	624,000	0%
Sewer Tap-In Fees	650	833	650	10,000	7%	-	833	-	10,000	0%
Wastewater Treatment Fees	90,654	103,208	90,654	1,238,500	7%	82,763	92,792	82,763	1,113,500	7%
Other Revenue	-	-	-	-		-	-	-	-	
TOTAL REVENUES:	120,521	143,601	120,521	1,723,215	7%	112,203	177,708	112,203	2,132,500	5%
EXPENDITURES:										
Personal Services	40,454	36,847	40,454	442,158	9%	42,645	40,070	42,645	480,835	9%
Contractual Services	72,473	108,830	72,473	1,305,962	6%	345,064	142,975	345,064	1,715,700	20%
Materials and Supplies	1,798	2,836	1,798	34,032	5%	25	3,525	25	42,300	0%
Other Expenditures	-	17	-	200	0%	-	-	-	-	0%
TOTAL EXPENDITURES	114,726	148,529	114,726	1,782,352	6%	387,734	186,570	387,734	2,238,835	17%
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	-	-	-		-	-	-	-	
Debt Proceeds	-	-	-	39,715	0%	-	174,500	-	2,094,000	0%
Debt Payments	(5,443)	(442)	(5,443)	(5,304)	103%	(2,651)	(15,482)	(2,651)	(185,788)	1%
Capital	(2,085)	(32,044)	(2,085)	(384,529)	1%	(12,047)	(195,667)	(12,047)	(2,348,000)	1%
TOTAL OTHER FINANCING SOURCES/(USES)	(7,529)	(32,486)	(7,529)	(350,118)		(14,698)	(36,649)	(14,698)	(439,788)	
TOTAL SURPLUS/(DEFICIT)	(1,733)	(37,414)	(1,733)	(409,255)		(290,229)	(45,510)	(290,229)	(546,123)	

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

COST RECOVERY
JANUARY 31, 2022

Golf Course					
	2018	2019	2020	2021	2022
Revenues	10,303	8,750	5,019	1,157	532
Expenditure - Operating	37,714	42,753	40,858	31,546	34,822
Expenditure - Building Maint.	-	-	-	-	3,680
% Cost Recovery	27.32%	20.47%	12.28%	3.67%	1.38%
Expenditure - Capital	230	-	-	198	13,588
% Cost Recovery	27.15%	20.47%	12.28%	3.64%	1.02%
Recreation Center					
	2018	2019	2020	2021	2022
Revenues	103,912	104,327	116,473	80,590	87,265
Expenditure - Operating	100,425	103,995	102,279	112,700	101,753
Expenditure - Building Maint.	-	-	-	-	8,451
% Cost Recovery	103.47%	100.32%	113.88%	71.51%	79.19%
Expenditure - Capital	15,437	42,918	14,359	-	-
% Cost Recovery	89.69%	71.01%	99.86%	71.51%	79.19%
Cassel Hills Pool					
	2018	2019	2020	2021	2022
Revenues	630	1,045	-	-	-
Expenditure - Operating	3,037	5,423	1,622	672	584
Expenditure - Building Maint.	-	-	-	-	1,243
% Cost Recovery	20.74%	19.27%	0.00%	0.00%	0.00%
Expenditure - Capital	9	23,875	-	153	-
% Cost Recovery	20.68%	3.57%	0.00%	0.00%	0.00%

FUND STATEMENT
JANUARY 31, 2022

Fund Description.....	Beg Yr Bal....	Ytd Receipts..	Ytd Expenses..	Unexp bal.....	Encumbrances..	Unenc bal.....
110 GENERAL FUND	21,630,407.69	2,294,400.56	1,571,253.99	22,353,554.26	3,150,512.72	19,203,041.54
221 STREET FUND	1,726,616.15	96,437.72	141,601.29	1,681,452.58	116,102.62	1,565,349.96
222 STATE HIGHWAY FUND	210,083.82	7,793.32	4,622.80	213,254.34	35,298.39	177,955.95
224 PERMISS MOT VEH LIC TX FD	153,383.72	3,320.20	-	156,703.92	12,153.22	144,550.70
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	-	-	17,763.98	-	17,763.98
228 OMVI INDIGENT FUND	231,218.49	2,025.40	-	233,243.89	-	233,243.89
229 COMPUTER LEGAL RSCH FUND	106,268.79	8,334.80	8,509.73	106,093.86	14,787.70	91,306.16
230 INDIGENT DRIVERS IAM FUND	176,464.04	341.50	325.50	176,480.04	5,800.00	170,680.04
231 BASEBALL RECREATION FUND	-	-	-	-	-	-
232 SOCCER RECREATION FUND	-	-	-	-	-	-
233 POLICE CPT FUND	8,039.43	-	-	8,039.43	-	8,039.43
236 CARES ACT FUND	-	-	-	-	-	-
237 LOCAL CORONAVIRUS RELIEF FUND	-	-	-	-	-	-
238 AMERICAN RESCUE PLAN ACT	627,054.51	-	38,219.00	588,835.51	110,820.55	478,014.96
241 FEMA SPECIAL REVENUE FUND	-	-	-	-	-	-
242 STORMWATER SPECIAL REVENUE	418,095.28	24,656.31	25,329.95	417,421.64	105,705.52	311,716.12
243 CHUCK GABBARD MEMORIAL	-	-	-	-	-	-
251 COURT PROJECTS SPECIAL REVENUE	16,319.29	7,724.50	11,425.06	12,618.73	133.10	12,485.63
255 EMPLOYEE RETIREMENT RESERVE	547,045.68	-	11,679.22	535,366.46	-	535,366.46
260 CRISIS INTERVENTION TRAIN FUND	-	-	-	-	-	-
325 CAPITAL IMPROVEMENT FUND	734,604.22	-	1,472.50	733,131.72	583,077.23	150,054.49
332 POLICE-FIRE-STREET CIP FUND	917,544.74	-	36,541.46	881,003.28	273,082.73	607,920.55
333 TIF CAPITAL PROJECTS FUND	399,844.10	-	9,559.78	390,284.32	4,760.61	385,523.71
335 DIXIE PHASE 3 - SIB LOAN FUND	-	-	-	-	-	-
336 STONEQUARRY CROSSINGS TIF FUND	20,085.00	-	720.48	19,364.52	13,576.30	5,788.22
337 CDBG FUND	-	-	-	-	-	-
338 FIELDSTONE WAY CONST. FUND	-	-	-	-	-	-
339 FIRE EQUIPMENT FUND	1,500,000.00	-	-	1,500,000.00	1,500,000.00	-
340 OPWC FUND	-	-	-	-	195,424.00	(195,424.00)
355 CAPITAL IMPROVEMENT RESERVE FD	-	-	-	-	-	-
360 FACILITIES IMP/MAINT RESERVE	2,813,375.00	-	-	2,813,375.00	-	2,813,375.00
436 G.O. DEBT SERVICE FUND	175,511.11	-	-	175,511.11	-	175,511.11
641 GOLF COURSE OPERATIONS FUND	606,142.71	532.25	48,409.62	558,265.34	72,375.16	485,890.18
643 CASSEL HILLS GOLF MEM. FUND	564.41	-	-	564.41	-	564.41
651 WATER FUND	2,944,960.50	181,870.04	191,035.15	2,935,795.39	926,123.23	2,009,672.16
652 SEWER FUND	2,926,017.10	112,203.42	402,432.02	2,635,788.50	667,623.47	1,968,165.03
872 HOSPITAL CARE TRUST FUND	718,691.49	264,296.64	287,170.82	695,817.31	970,668.46	(274,851.15)
	39,668,276.26	3,003,936.66	2,790,308.37	39,881,904.55	8,767,093.95	31,114,810.60