GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES
OCTOBER 31, 2021

	2020 OCTOBER ACTUAL	2020 JAN-OCT BUDGET	2020 JAN-OCT ACTUAL	2020 JAN-DEC BUDGET	2020 % BUDGET	2021 OCTOBER ACTUAL	2021 JAN-OCT BUDGET	2021 JAN-OCT ACTUAL	2021 JAN-DEC BUDGET	2021 % BUDGET
REVENUES:										
Income Taxes	1,237,541	13,953,333	14,000,492	16,744,000	84%	1,231,917	14,162,500	15,058,082	16,995,000	89%
Other Taxes	3,288	1,116,667	835,091	1,340,000	62%	3,240	1,137,500	1,504,481	1,365,000	110%
Intergovernmental	19,313	555,141	467,701	666,169	70%	107,386	561,917	499,212	674,300	74%
Licenses, Permits, and Fees	30,570	155,417	261,420	186,500	140%	12,876	169,583	185,601	203,500	91%
Fines and Forfeitures	108,809	1,059,583	957,586	1,271,500	75%	90,990	1,058,333	1,055,574	1,270,000	83%
Charges for Services	243,564	3,324,838	2,455,158	3,989,800	62%	272,479	3,111,417	3,034,210	3,733,700	81%
Other Revenue	64,080	1,096,358	1,100,822	1,315,630	84%	44,342	395,367	258,953	474,440	55%
TOTAL REVENUES:	1,707,165	21,261,333	20,078,270	25,513,599	79%	1,763,230	20,596,617	21,596,113	24,715,940	87%
EXPENDITURES:										
Council/City Manager	195,852	3,599,308	2,089,366	4,319,170	48%	173,970	3,765,730	2,046,210	4,518,876	45%
Finance/Tax	117,626	1,305,498	1,209,977	1,566,597	77%	208,872	1,357,079	1,252,964	1,628,495	77%
Court	185,975	1,512,233	1,363,174	1,814,680	75%	164,970	1,516,381	1,365,447	1,819,657	75%
Police	588,459	4,760,087	4,189,332	5,712,104	73%	534,271	4,902,405	4,530,345	5,882,886	77%
Fire	291,997	2,379,070	2,090,936	2,854,884	73%	267,203	2,592,128	2,264,927	3,110,554	73%
Recreation	304,582	3,088,924	2,336,369	3,706,709	63%	291,472	3,277,307	2,739,797	3,932,769	70%
DES/Public Works	245,819	2,290,246	2,013,081	2,748,295	73%	235,580	2,324,518	2,072,318	2,789,421	74%
Non-Departmental	6,077	171,721	77,615	206,066	38%	2,994	164,694	84,373	197,633	43%
TOTAL EXPENDITURES	1,936,387	19,107,087	15,369,850	22,928,505	67%	1,879,332	19,900,242	16,356,381	23,880,291	68%
OTHER FINANCING SOURCES/(USES)										
Transfers In	12275		12,275	20,536				-	-	
Advances In			-	-				400,000	1,100,000	36%
Transfers Out	(536,741)	(3,697,500)	(3,454,363)	(4,437,000)	78%	(174,789)	(3,641,290)	(4,764,237)	(4,369,548)	109%
Advances Out	-		(400,000)	(400,000)						
			-	-				-	-	
TOTAL OTHER FINANCING SOURCES/(USES)	(524,466)	(3,697,500)	(3,842,088)	(4,816,464)		(174,789)	(3,641,290)	(4,364,237)	(3,269,548)	
TOTAL SURPLUS/(DEFICIT)	(753,688)	(1,543,255)	866,332	(2,231,370)		(290,891)	(2,944,915)	875,495	(2,433,899)	

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

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

	2020 OCTOBER ACTUAL	2020 JAN-OCT BUDGET	2020 JAN-OCT ACTUAL	2020 JAN-DEC BUDGET	2020 % OF BUDGET	2021 OCTOBER ACTUAL	2021 JAN-OCT BUDGET	2021 JAN-OCT ACTUAL	2021 JAN-DEC BUDGET	2021 % OF BUDGET
REVENUES:										
Intergovernmental		216,079	316,264	259,295	122%	-	56,667	-	68,000	0%
Other Revenue	6,457	53,078	70,151	63,694	110%	801	-	29,470	-	
TOTAL REVENUES:	6,457	269,157	386,415	322,989	120%	801	56,667	29,470	68,000	43%
EXPENDITURES:										
Police	26,827	205,772	195,412	246,926	79%	27,057	212,479	203,578	254,975	80%
TOTAL EXPENDITURES	26,827	205,772	195,412	246,926	79%	27,057	212,479	203,578	254,975	80%
OTHER FINANCING SOURCES/(USES)										
Transfers In	186,741	1,744,593	1,730,557	2,093,512	83%	174,789	1,766,667	1,847,695	2,120,000	87%
Advances In		-		-			-		-	
Advances Out		-		-			-		-	
Police - Capital	(775)	(302,271)	(220,558)	(362,726)	61%	(5,807)	(249,458)	(136,396)	(299,350)	46%
Fire - Capital	(26,489)	(536,179)	(536,582)	(643,415)	83%	(2,334)	(82,521)	(104,063)	(99,025)	105%
Public Works - Capital	-	(686,583)	(356,491)	(823,900)	43%	0	(533,861)	(345,087)	(640,633)	54%
Fire - Debt	-	(311,275)	(75,747)	(373,530)	20%	0	(310,417)	(69,915)	(372,500)	19%
Public Works - Debt	(120,603)	(288,625)	(248,096)	(346,350)	72%	(120,603)	(288,505)	(246,501)	(346,206)	71%
TOTAL OTHER FINANCING SOURCES/(USES)	38,874	(380,341)	293,083	(456,409)		46,045	301,905	945,733	362,286	
TOTAL SURPLUS/(DEFICIT)	18,504	(316,955)	484,086	(380,346)		19,789	146,093	771,625	175,311	

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

GOLF FUND
STATEMENT OF REVENUES AND EXPENDITURES
OCTOBER 31, 2021

	2020 OCTOBER ACTUAL	2020 JAN-OCT BUDGET	2020 JAN-OCT ACTUAL	2020 JAN-DEC BUDGET	2020 % OF BUDGET	2021 OCTOBER ACTUAL	2021 JAN-OCT BUDGET	2021 JAN-OCT ACTUAL	2021 JAN-DEC BUDGET	2021 % OF BUDGET
REVENUES:										
Memberships	-	10,833	8,500	13,000	65%	-	8,333	8,355	10,000	84%
Greens Fees	39,763	348,333	407,409	418,000	97%	41,359	372,500	470,151	447,000	105%
Cart Rentals	18,545	187,500	167,538	225,000	74%	18,662	162,500	213,544	195,000	110%
Merchandise Sales	3,331	20,833	19,046	25,000	76%	1,870	20,833	21,804	25,000	87%
Food and Beverage Sales	8,017	127,500	71,935	153,000	47%	7,106	100,833	96,487	121,000	80%
Rental Income	-	333	28	400	7%	37	333	234	400	59%
Other Revenue	2,282	27,359	23,590	32,831	72%	2,086	21,667	23,485	26,000	90%
TOTAL REVENUES:	71,938	722,693	698,045	867,231	80%	71,120	687,000	834,060	824,400	101%
EXPENDITURES:										
Personal Services	62,136	460,056	392,005	552,067	71%	56,887	465,043	403,388	558,051	72%
Contractual Services	12,464	146,265	106,408	175,518	61%	11,880	127,096	124,044	152,515	81%
Materials and Supplies	13,947	169,447	111,671	203,336	55%	7,407	151,083	125,624	181,300	69%
Other Expenditures	3,601	48,602	32,537	58,322	56%	3,503	47,667	38,112	57,200	67%
TOTAL EXPENDITURES	92,148	824,369	642,622	989,243	65%	79,677	790,888	691,168	949,066	73%
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	125,000	75,000	150,000	50%	-	145,833	-	175,000	0%
Capital	(112)	(89,103)	(50,837)	(106,923)	48%	(112)	(121,783)	(27,952)	(146,140)	19%
TOTAL OTHER FINANCING SOURCES/(USES)	(112)	35,897	24,163	43,077		(112)	24,050	(27,952)	28,860	
TOTAL SURPLUS/(DEFICIT)	(20,322)	(65,779)	79,587	(78,935)		(8,669)	(79,838)	114,940	(95,806)	

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

WATER FUND
STATEMENT OF REVENUES AND EXPENDITURES
OCTOBER 31, 2021

	2020 OCTOBER ACTUAL	2020 JAN-OCT BUDGET	2020 JAN-OCT ACTUAL	2020 JAN-DEC BUDGET	2020 % OF BUDGET	2021 OCTOBER ACTUAL	2021 JAN-OCT BUDGET	2021 JAN-OCT ACTUAL	2021 JAN-DEC BUDGET	2021 % OF BUDGET
REVENUES:										
Service Charges and Collections	224,979	1,733,333	1,897,615	2,080,000	91%	195,015	1,858,333	1,791,515	2,230,000	80%
Intergovernmental	96,975	-	305,000	-		-	49,921	-	59,905	0%
Water Tap-In Fees	-	2,917	1,650	3,500	47%	-	2,917	2,950	3,500	84%
Well Field Protection Fee	8,629	87,917	84,489	105,500	80%	8,897	87,917	87,270	105,500	83%
Rental Income	3,232	28,333	31,919	34,000	94%	3,511	28,333	34,017	34,000	100%
Other Revenue	3,527	20,319	16,551	24,383	68%	1,722	17,917	22,051	21,500	103%
TOTAL REVENUES:	337,342	1,872,819	2,337,225	2,247,383	104%	209,145	2,045,338	1,937,803	2,454,405	79%
EXPENDITURES:										
Personal Services	49,787	373,159	348,836	447,791	78%	43,409	380,965	359,913	457,158	79%
Contractual Services	122,176	1,631,879	1,109,263	1,958,255	57%	123,642	1,381,166	1,121,746	1,657,399	68%
Materials and Supplies	2,376	40,691	18,436	48,829	38%	1,989	43,888	28,666	52,665	54%
Other Expenditures	209	833	1,994	1,000	199%	-	833	175	1,000	18%
TOTAL EXPENDITURES	174,548	2,046,563	1,478,528	2,455,876	60%	169,040	1,806,852	1,510,500	2,168,222	70%
OTHER FINANCING SOURCES/(USES)										
Debt Proceeds			-	-				-	59,905	0%
Transfers In			-	10,939	0%			-	-	
Debt Payments	-	(54,792)	(17,530)	(65,750)	27%	-	(54,633)	(83,089)	(65,560)	127%
Capital	(85)	(519,881)	(596,941)	(623,857)	96%	(8,263)	(439,229)	(69,457)	(527,074)	13%
TOTAL OTHER FINANCING SOURCES/(USES)	(85)	(574,672)	(614,471)	(678,668)		(8,263)	(493,862)	(152,546)	(532,729)	
TOTAL SURPLUS/(DEFICIT)	162,709	(748,416)	244,226	(887,160)		31,842	(255,376)	274,757	(246,546)	

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

SEWER FUND
STATEMENT OF REVENUES AND EXPENDITURES
OCTOBER 31, 2021

	2020 OCTOBER ACTUAL	2020 JAN-OCT BUDGET	2020 JAN-OCT ACTUAL	2020 JAN-DEC BUDGET	2020 % OF BUDGET	2021 OCTOBER ACTUAL	2021 JAN-OCT BUDGET	2021 JAN-OCT ACTUAL	2021 JAN-DEC BUDGET	2021 % OF BUDGET
REVENUES:										
Service Charges and Collections	36,831	320,833	325,462	385,000	85%	31,809	337,500	306,234	405,000	76%
Intergovernmental	-	52,265	6,678	62,718	11%	-	58,096	1,519	69,715	2%
Sewer Tap-In Fees	-	8,333	9,950	10,000	100%	-	8,333	2,200	10,000	22%
Wastewater Treatment Fees	113,315	1,011,250	1,029,977	1,213,500	85%	88,414	1,032,083	868,922	1,238,500	70%
Other Revenue	4,700	-	4,700	-		-	-	75	-	
TOTAL REVENUES:	154,846	1,392,682	1,376,767	1,671,218	82%	120,223	1,436,013	1,178,950	1,723,215	68%
EXPENDITURES:										
Personal Services	49,543	360,671	342,316	432,805	79%	42,915	368,465	354,929	442,158	80%
Contractual Services	72,359	924,734	795,555	1,109,680	72%	85,296	1,088,302	1,056,443	1,305,962	81%
Materials and Supplies	1,024	30,925	16,025	37,110	43%	2,939	28,360	22,495	34,032	66%
Other Expenditures	-	167		200	0%	-	167	-	200	0%
TOTAL EXPENDITURES	122,926	1,316,496	1,153,896	1,579,795	73%	131,150	1,485,293	1,433,867	1,782,352	80%
OTHER FINANCING SOURCES/(USES)										
Transfers In			-	9,640				-	-	
Debt Proceeds			-	-				-	39,715	0%
Debt Payments	-	(4,500)	(2,651)	(5,400)	49%	-	(4,420)	(7,954)	(5,304)	150%
Capital	(85)	(122,381)	(4,941)	(146,857)	3%	(8,263)	(320,441)	(33,835)	(384,529)	9%
TOTAL OTHER FINANCING SOURCES/(USES)	(85)	(126,881)	(7,592)	(142,617)		(8,263)	(324,861)	(41,789)	(350,118)	
TOTAL SURPLUS/(DEFICIT)	31,835	(50,695)	215,279	(51,194)		(19,190)	(374,142)	(296,706)	(409,255)	

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

COST RECOVERY
OCTOBER 31, 2021

Golf Course	2017	2018	2019	2020	2021
Revenues	805,148	761,998	803,170	598,045	834,060
Expenditure - Operating	716,344	694,109	731,341	642,621	691,168
Expenditure - Building Maint.	21,100	11,057	24,001	25,934	16,499
% Cost Recovery	109.18%	108.06%	106.33%	89.45%	117.86%
Expenditure - Capital	130,015	196,208	90,954	50,837	27,952
% Cost Recovery	92.82%	84.54%	94.90%	83.13%	113.38%

Recreation Center	2017	2018	2019	2020	2021
Revenues	959,102	977,764	957,409	444,455	686,950
Expenditure - Operating	1,076,048	1,103,437	1,088,726	934,769	1,078,620
Expenditure - Building Maint.	37,675	19,663	26,382	30,395	13,854
% Cost Recovery	86.12%	87.06%	85.86%	46.05%	62.88%
Expenditure - Capital	95,566	154,622	210,750	79,522	46,412
% Cost Recovery	79.31%	76.52%	72.21%	42.54%	60.32%

Cassel Hills Pool	2017	2018	2019	2020	2021
Revenues	94,639	102,180	99,414	(43)	92,470
Expenditure - Operating	120,108	103,983	109,403	5,041	111,738
Expenditure - Building Maint.	21,100	16,585	35,583	12,569	29,548
% Cost Recovery	67.02%	84.75%	68.57%	0.00%	65.45%
Expenditure - Capital	12,515	86,304	24,695	5,094	26,258
% Cost Recovery	61.56%	49.39%	58.59%	0.00%	55.19%

FUND STATEMENT
OCTOBER 31, 2021

Fund	Description..................	Beg Yr Bal....	Ytd Receipts..	Ytd Expenses..	Unexp bal.....	Encumbrances..	Unenc bal.....
110	GENERAL FUND	21,367,639.19	21,996,112.52	21,120,618.60	22,243,133.11	1,527,680.89	20,715,452.22
221	STREET FUND	1,815,344.10	1,403,868.08	898,847.22	2,320,364.96	718,878.42	1,601,486.54
222	STATE HIGHWAY FUND	149,809.22	111,561.11	54,204.32	207,166.01	16,044.41	191,121.60
224	PERMISS MOT VEH LIC TX FD	68,778.63	100,232.23	11,158.23	157,852.63	12,517.84	145,334.79
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	475.00	0	3,393.77	0	3,393.77
227	OMVI EDUCATION & ENFORCEMENT F	17,298.98	415.00	0	17,713.98	0	17,713.98
228	OMVI INDIGENT FUND	187,403.19	41,169.62	0	228,572.81	0	228,572.81
229	COMPUTER LEGAL RSCH FUND	130,137.17	100,501.80	110,769.30	119,869.67	32,364.50	87,505.17
230	INDIGENT DRIVERS IAM FUND	169,988.39	7,773.35	1,386.50	176,375.24	4,328.00	172,047.24
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	149,005.39	636,470.43	0.00	636,470.43
241	FEMA SPECIAL REVENUE FUND	0	0	0	0.00	0	0.00
242	STORMWATER SPECIAL REVENUE	358,458.27	243,226.64	193,787.43	407,897.48	28,494.28	379,403.20
243	CHUCK GABBARD MEMORIAL	0	0	0	0.00	0	0.00
251	COURT PROJECTS SPECIAL REVENUE	16,064.19	94,008.25	117,757.65	-7,685.21	24.90	-7,710.11
255	EMPLOYEE RETIREMENT RESERVE	475,177.27	0	145,769.38	329,407.89	0	329,407.89
260	CRISIS INTERVENTION TRAIN FUND	0	32,039.48	32,039.48	0.00	0	0.00
325	CAPITAL IMPROVEMENT FUND	607,676.08	590,195.88	584,203.32	613,668.64	457,260.93	156,407.71
332	POLICE-FIRE-STREET CIP FUND	713,265.74	1,877,165.08	1,105,539.52	1,484,891.30	407,155.66	1,077,735.64
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	0	1,500,000.00
340	OPWC FUND	331,004.95	161,065.71	492,070.66	0.00	0.00	0.00
355	CAPITAL IMPROVEMENT RESERVE FD	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	2,520,093.67	2,506,153.96	132,177.82	0.00	132,177.82
641	GOLF COURSE OPERATIONS FUND	452,642.05	834,059.18	719,119.56	567,581.67	160,430.28	407,151.39
643	CASSEL HILLS GOLF MEM. FUND	564.41		0	564.41	0	564.41
651	WATER FUND	2,911,656.39	1,937,803.84	1,663,045.96	3,186,414.27	590,081.56	2,596,332.71
652	SEWER FUND	3,257,683.41	1,178,950.82	1,475,656.29	2,960,977.94	183,476.99	2,777,500.95
872	HOSPITAL CARE TRUST FUND	430,193.91	2,622,088.17	2,436,916.27	615,365.81	336,044.38	279,321.43
		35,234,338.73	39,778,313.08	33,830,402.41	41,182,249.40	4,512,469.15	36,669,780.25