GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES
APRIL 30, 2022

	2021 APRIL ACTUAL	2021 APRIL BUDGET	2021 JAN-DEC ACTUAL	2021 JAN-DEC BUDGET	2021 % BUDGET	2022 APRIL ACTUAL	2022 APRIL BUDGET	2022 JAN-DEC ACTUAL	2022 JAN-DEC BUDGET	2022 % BUDGET
REVENUES:										
Income Taxes	2,248,775	5,665,000	6,473,516	16,995,000	38%	2,610,112	5,891,667	7,027,506	17,675,000	40%
Other Taxes	3,805	478,546	12,667	1,435,637	1%	795,440	479,548	806,666	1,438,645	56%
Intergovernmental	15,857	227,462	82,061	682,385	12%	18,404	289,200	91,101	867,599	11%
Licenses, Permits, and Fees	22,460	67,833	67,095	203,500	33%	11,887	75,000	40,778	225,000	18%
Fines and Forfeitures	150,309	423,333	422,266	1,270,000	33%	122,715	455,833	374,953	1,367,500	27%
Charges for Services	327,807	1,244,567	1,109,082	3,733,700	30%	374,565	1,248,583	1,343,973	3,745,750	36%
Other Revenue	37,841	158,147	127,676	474,440	27%	32,654	178,897	150,376	536,690	28%
TOTAL REVENUES:	2,806,854	8,264,887	8,294,362	24,794,662	33%	3,965,777	8,618,728	9,835,353	25,856,184	38%
EXPENDITURES:										
Council/City Manager	171,465	1,105,699	726,481	3,317,098	22%	207,414	1,146,640	756,581	3,439,919	22%
Finance/Tax	151,109	499,607	463,356	1,498,821	31%	140,459	527,084	539,480	1,581,251	34%
Court	185,865	598,777	559,523	1,796,331	31%	181,986	661,229	583,969	1,983,688	29%
Police	581,116	1,944,137	1,848,876	5,832,411	32%	583,572	1,973,372	1,940,455	5,920,117	33%
Fire	310,562	1,028,171	963,220	3,084,514	31%	288,762	1,098,777	928,963	3,296,330	28%
Recreation	354,104	1,243,521	1,050,487	3,730,563	28%	366,962	1,286,854	1,141,499	3,860,561	30%
DES/Public Works	245,262	890,976	815,592	2,672,928	31%	215,760	933,193	830,780	2,799,578	30%
Non-Departmental	3,361	51,000	30,873	153,000	20%	21,963	57,090	54,390	171,270	32%
TOTAL EXPENDITURES	2,002,843	7,361,889	6,458,407	22,085,667	29%	2,006,878	7,684,238	6,776,117	23,052,714	29%
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	-	-	-		-	-		-	
Advances In	-	366,667	-	1,100,000	0%	10,000,000	-	10,000,000	-	
Transfers Out	(167,225)	(1,989,974)	(681,057)	(5,969,923)	11%	(546,616)	(1,323,667)	(1,828,263)	(3,971,000)	46%
Advances Out	-	-	-	-		-	-	(10,000,000)	-	
TOTAL OTHER FINANCING SOURCES/(USES)	(167,225)	(1,623,308)	(681,057)	(4,869,923)		9,453,384	(1,323,667)	(1,828,263)	(3,971,000)	
TOTAL SURPLUS/(DEFICIT)	636,786	(720,309)	1,154,899	(2,160,928)		11,412,282	(389,177)	1,230,973	(1,167,530)	

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

POLICE-FIRE-STREET CIP FUND
STATEMENT OF REVENUES AND EXPENDITURES
APRIL 30, 2022

	2021 APRIL ACTUAL	2021 APRIL BUDGET	2021 JAN-DEC ACTUAL	2021 JAN-DEC BUDGET	2021 % OF BUDGET	2022 APRIL ACTUAL	2022 APRIL BUDGET	2022 JAN-DEC ACTUAL	2022 JAN-DEC BUDGET	2022 % OF BUDGET
REVENUES:										
Intergovernmental	-	22,667	-	68,000	0%	-	62,333	-	187,000	0%
Other Revenue	11,684	-	19,919	-		-	-	19,870	-	
TOTAL REVENUES:	11,684	22,667	19,919	68,000	29%	-	62,333	19,870	187,000	11%
EXPENDITURES:										
Police	28,618	84,992	81,318	254,975	32%	26,824	87,086	85,265	261,257	33%
TOTAL EXPENDITURES	28,618	84,992	81,318	254,975	32%	26,824	87,086	85,265	261,257	33%
OTHER FINANCING SOURCES/(USES)										
Transfers In	167,225	706,667	681,057	2,120,000	32%	546,616	736,667	1,328,263	2,210,000	60%
Advances In	-	-	-	-		-	-	-	-	
Advances Out	-	-	-	-		-	-	-	-	
Police - Capital	-	(99,783)	(50,399)	(299,350)	17%	(775)	(96,395)	(2,324)	(289,185)	1%
Fire - Capital	(24,951)	(33,008)	(46,810)	(99,025)	47%	(73,804)	(94,333)	(78,753)	(283,000)	28%
Public Works - Capital	(2,383)	(213,544)	(37,011)	(640,633)	6%	-	(383,786)	(16,746)	(1,151,357)	1%
Fire - Debt	(17,595)	(124,167)	(17,595)	(372,500)	5%	-	(181,800)	-	(545,400)	0%
Public Works - Debt	(125,897)	(115,402)	(125,897)	(346,206)	36%	-	(115,402)	-	(346,207)	0%
TOTAL OTHER FINANCING SOURCES/(USES)	(3,602)	120,762	403,346	362,286		472,037	(135,050)	1,230,441	(405,149)	
TOTAL SURPLUS/(DEFICIT)	(20,536)	58,437	341,947	175,311		445,213	(159,802)	1,165,045	(479,406)	

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

GOLF FUND
STATEMENT OF REVENUES AND EXPENDITURES
APRIL 30, 2022

	2021 APRIL ACTUAL	2021 APRIL BUDGET	2021 JAN-DEC ACTUAL	2021 JAN-DEC BUDGET	2021 % OF BUDGET	2022 APRIL ACTUAL	2022 APRIL BUDGET	2022 JAN-DEC ACTUAL	2022 JAN-DEC BUDGET	2022 % OF BUDGET
REVENUES:										
Memberships	1,190	3,333	7,605	10,000	76%	460	3,333	5,803	10,000	58%
Greens Fees	49,641	149,000	74,618	447,000	17%	38,689	149,000	49,201	447,000	11%
Cart Rentals	21,189	65,000	30,877	195,000	16%	15,796	65,000	17,997	195,000	9%
Merchandise Sales	2,225	8,333	3,927	25,000	16%	1,528	8,333	2,084	25,000	8%
Food and Beverage Sales	8,255	40,333	11,496	121,000	10%	6,074	32,333	8,286	97,000	9%
Rental Income	-	133	-	400	0%	47	133	47	400	12%
Other Revenue	2,200	8,667	3,211	26,000	12%	1,600	8,667	2,076	26,000	8%
TOTAL REVENUES:	84,699	274,800	131,733	824,400	16%	64,193	266,800	85,492	800,400	11%
EXPENDITURES:										
Personal Services	50,823	186,017	129,706	558,051	23%	42,585	183,212	131,227	549,637	24%
Contractual Services	14,124	50,421	39,260	151,262	26%	11,458	57,850	23,814	173,549	14%
Materials and Supplies	6,172	60,851	14,924	182,553	8%	6,196	62,710	16,771	188,130	9%
Other Expenditures	2,045	19,067	8,039	57,200	14%	1,223	21,342	3,654	64,027	6%
TOTAL EXPENDITURES	73,164	316,355	191,929	949,066	20%	61,463	325,114	175,466	975,343	18%
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	58,333	-	175,000	0%	-	50,000	-	150,000	0%
Capital	-	(48,713)	(15,645)	(146,140)	11%	(7,784)	(37,667)	(30,901)	(113,000)	27%
TOTAL OTHER FINANCING SOURCES/(USES)	-	9,620	(15,645)	28,860		(7,784)	12,333	(30,901)	37,000	
TOTAL SURPLUS/(DEFICIT)	11,535	(31,935)	(75,841)	(95,806)		(5,053)	(45,981)	(120,875)	(137,943)	

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

WATER FUND
STATEMENT OF REVENUES AND EXPENDITURES
APRIL 30, 2022

	2021 APRIL ACTUAL	2021 APRIL BUDGET	2021 JAN-DEC ACTUAL	2021 JAN-DEC BUDGET	2021 % OF BUDGET	2022 APRIL ACTUAL	2022 APRIL BUDGET	2022 JAN-DEC ACTUAL	2022 JAN-DEC BUDGET	2022 % OF BUDGET
REVENUES:										
Service Charges and Collections	160,632	743,333	693,374	2,230,000	31%	160,771	751,667	672,944	2,255,000	30%
Intergovernmental	-	19,968	-	59,905	0%	-	206,667	-	620,000	0%
Water Tap-In Fees	550	1,167	1,650	3,500	47%	-	1,167	750	3,500	21%
Well Field Protection Fee	8,704	35,167	34,038	105,500	32%	8,926	35,167	35,157	105,500	33%
Rental Income	5,209	11,333	14,904	34,000	44%	1,995	11,333	23,023	34,000	68%
Other Revenue	1,683	7,167	7,690	21,500	36%	1,909	7,167	7,158	21,500	33%
TOTAL REVENUES:	176,778	818,135	751,656	2,454,405	31%	173,602	1,013,167	739,032	3,039,500	24%
EXPENDITURES:										
Personal Services	52,542	152,386	152,000	457,158	33%	41,223	165,262	148,817	495,785	30%
Contractual Services	96,879	552,466	389,560	1,657,399	24%	112,568	602,123	432,180	1,806,370	24%
Materials and Supplies	402	17,555	8,207	52,665	16%	3,008	22,567	8,838	67,700	13%
Other Expenditures	-	333	175	1,000	17%	-	333	-	1,000	0%
TOTAL EXPENDITURES	149,823	722,741	549,942	2,168,222	25%	156,799	790,285	589,836	2,370,855	25%
OTHER FINANCING SOURCES/(USES)										
Debt Proceeds	-	19,968	-	59,905	0%	-	706,667	-	2,120,000	0%
Transfers In	-	-	-	-		-	-	-	-	
Debt Payments	-	(21,853)	(46,365)	(65,560)	71%	-	(83,476)	(32,780)	(250,429)	13%
Capital	-	(175,691)	(8,573)	(527,074)	2%	(6,885)	(766,667)	(38,531)	(2,300,000)	2%
TOTAL OTHER FINANCING SOURCES/(USES)	-	(177,576)	(54,938)	(532,729)		(6,885)	(143,476)	(71,311)	(430,429)	
TOTAL SURPLUS/(DEFICIT)	26,955	(82,182)	146,777	(246,546)		9,918	79,405	77,885	238,216	

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

SEWER FUND
STATEMENT OF REVENUES AND EXPENDITURES
APRIL 30, 2022

	2021 APRIL ACTUAL	2021 APRIL BUDGET	2021 JAN-DEC ACTUAL	2021 JAN-DEC BUDGET	2021 % OF BUDGET	2022 APRIL ACTUAL	2022 APRIL BUDGET	2022 JAN-DEC ACTUAL	2022 JAN-DEC BUDGET	2022 % OF BUDGET
REVENUES:										
Service Charges and Collections	28,685	135,000	117,846	405,000	29%	30,351	128,333	121,437	385,000	32%
Intergovernmental	584	23,238	584	69,715	1%	-	208,000	-	624,000	0%
Sewer Tap-In Fees	-	3,333	650	10,000	7%	-	3,333	1,300	10,000	13%
Wastewater Treatment Fees	81,401	412,833	342,866	1,238,500	28%	83,159	371,167	341,118	1,113,500	31%
Other Revenue	-	-	75	-		-	-	-	-	
TOTAL REVENUES:	**110,671**	**574,405**	**462,022**	**1,723,215**	**27%**	**113,509**	**710,833**	**463,855**	**2,132,500**	**22%**
EXPENDITURES:										
Personal Services	50,941	147,386	148,234	442,158	34%	40,764	160,278	146,976	480,835	31%
Contractual Services	76,539	435,321	323,452	1,305,962	25%	85,607	571,900	606,440	1,715,700	35%
Materials and Supplies	474	11,344	9,973	34,032	29%	567	14,100	7,339	42,300	17%
Other Expenditures	-	67	-	200	0%	-	-	-	-	
TOTAL EXPENDITURES	**127,954**	**594,117**	**481,659**	**1,782,352**	**27%**	**126,938**	**746,278**	**760,755**	**2,238,835**	**34%**
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	-	-	-		-	-	-	-	
Debt Proceeds	-	13,238	-	39,715	0%	-	698,000	-	2,094,000	0%
Debt Payments	-	(1,768)	(5,443)	(5,304)	103%	-	(61,929)	(2,651)	(185,788)	1%
Capital	-	(128,176)	(8,573)	(384,529)	2%	(6,885)	(782,667)	(39,222)	(2,348,000)	2%
TOTAL OTHER FINANCING SOURCES/(USES)	-	**(116,706)**	**(14,016)**	**(350,118)**		**(6,885)**	**(146,596)**	**(41,874)**	**(439,788)**	
TOTAL SURPLUS/(DEFICIT)	**(17,283)**	**(136,418)**	**(33,653)**	**(409,255)**		**(20,314)**	**(182,041)**	**(338,774)**	**(546,123)**	

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

COST RECOVERY
APRIL 30, 2022

Golf Course	2018	2019	2020	2021	2022
Revenues	116,987	104,013	60,944	131,733	85,492
Expenditure - Operating	125,982	227,505	186,910	191,929	175,466
Expenditure - Building Maint.	3,686	-	7,773	-	7,314
% Cost Recovery	90.22%	45.72%	31.30%	68.64%	46.77%
Expenditure - Capital	63,084	60,175	35,806	15,645	30,901
% Cost Recovery	60.69%	36.16%	26.44%	63.46%	40.01%

Recreation Center	2018	2019	2020	2021	2022
Revenues	413,351	420,576	267,312	272,879	369,156
Expenditure - Operating	408,791	406,537	382,897	429,939	470,207
Expenditure - Building Maint.	6,554	-	10,494	-	6,065
% Cost Recovery	99.52%	103.45%	67.95%	63.47%	77.51%
Expenditure - Capital	49,065	132,880	56,158	3,061	19,751
% Cost Recovery	89.01%	77.97%	59.46%	63.02%	74.42%

Cassel Hills Pool	2018	2019	2020	2021	2022
Revenues	3,720	5,285	(43)	-	6,360
Expenditure - Operating	4,472	8,768	3,650	24,217	26,835
Expenditure - Building Maint.	5,528	-	3,393	-	4,574
% Cost Recovery	37.20%	60.28%	-0.61%	0.00%	20.25%
Expenditure - Capital	4,975	24,625	23	668	2,284
% Cost Recovery	24.84%	15.83%	-0.61%	0.00%	18.88%

FUND STATEMENT
APRIL 30, 2022

Fund	Description..................	Beg Yr Bal....	Ytd Receipts..	Ytd Expenses..	Unexp bal.....	Encumbrances..	Unenc bal.....
110	GENERAL FUND	21,630,407.69	19,835,352.59	18,604,379.95	22,861,380.33	3,299,784.68	19,561,595.65
221	STREET FUND	1,726,616.15	778,542.15	292,841.86	2,212,316.44	367,145.91	1,845,170.53
222	STATE HIGHWAY FUND	210,083.82	63,134.41	72,668.96	200,549.27	15,130.15	185,419.12
224	PERMISS MOT VEH LIC TX FD	153,383.72	81,116.70	2,578.50	231,921.92	2,421.50	229,500.42
225	LAW ENFORCEMENT FUND	38,731.24	12,996.06	-	51,727.30	9,068.94	42,658.36
226	DRUG LAW ENFORCEMENT FUND	3,443.77	75.00	-	3,518.77	-	3,518.77
227	OMVI EDUCATION & ENFORCEMENT F	17,763.98	100.00	-	17,863.98	-	17,863.98
228	OMVI INDIGENT FUND	231,218.49	16,696.00	-	247,914.49	-	247,914.49
229	COMPUTER LEGAL RSCH FUND	106,268.79	34,880.70	33,522.33	107,627.16	15,829.68	91,797.48
230	INDIGENT DRIVERS IAM FUND	176,464.04	2,037.20	1,008.00	177,493.24	3,856.00	173,637.24
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	3,135.79	84,275.16	545,915.14	443,582.71	102,332.43
241	FEMA SPECIAL REVENUE FUND	-	-	-	-	-	-
242	STORMWATER SPECIAL REVENUE	418,095.28	100,089.89	82,640.39	435,544.78	115,270.63	320,274.15
243	CHUCK GABBARD MEMORIAL	-	-	-	-	-	-
251	COURT PROJECTS SPECIAL REVENUE	16,319.29	31,428.44	48,136.02	(388.29)	96.80	(485.09)
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	-	-	-
325	CAPITAL IMPROVEMENT FUND	734,604.22	502,462.10	64,403.10	1,172,663.22	620,932.58	551,730.64
332	POLICE-FIRE-STREET CIP FUND	917,544.74	1,348,132.58	183,087.21	2,082,590.11	723,262.13	1,359,327.98
333	TIF CAPITAL PROJECTS FUND	399,844.10	30,214.09	10,573.38	419,484.81	25,200.00	394,284.81
335	DIXIE PHASE 3 - SIB LOAN FUND	-	-	-	-	-	-
336	STONEQUARRY CROSSINGS TIF FUND	20,085.00	9,633.36	1,043.65	28,674.71	15,000.00	13,674.71
337	CDBG FUND	-	-	-	-	-	-
338	FIELDSTONE WAY CONST. FUND	-	-	-	-		-
339	FIRE EQUIPMENT FUND	1,500,000.00	-	13,157.40	1,486,842.60	1,223,490.66	263,351.94
340	OPWC FUND	-	-	-	-	195,424.00	(195,424.00)
355	CAPITAL IMPROVEMENT RESERVE FD	-	-	-	-	-	-
360	FACILITIES IMP/MAINT RESERVE	2,813,375.00	19,000,000.00	11,874,516.59	9,938,858.41	172,521.42	9,766,336.99
436	G.O. DEBT SERVICE FUND	175,511.11	471,357.40	204,726.25	442,142.26	328.75	441,813.51
641	GOLF COURSE OPERATIONS FUND	606,142.71	85,492.05	206,366.58	485,268.18	192,457.14	292,811.04
643	CASSEL HILLS GOLF MEM. FUND	564.41	-	-	564.41	-	564.41
651	WATER FUND	2,944,960.50	739,032.04	661,146.95	3,022,845.59	1,034,291.36	1,988,554.23
652	SEWER FUND	2,926,017.10	463,854.84	802,628.79	2,587,243.15	449,498.87	2,137,744.28
872	HOSPITAL CARE TRUST FUND	718,691.49	1,100,941.47	1,103,923.09	715,709.87	143,998.69	571,711.18
		39,668,276.26	44,735,165.12	34,413,951.40	49,989,489.98	9,068,592.60	40,920,897.38