GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES
MAY 31, 2022

	2021 MAY ACTUAL	2021 MAY BUDGET	2021 JAN-DEC ACTUAL	2021 JAN-DEC BUDGET	2021 % BUDGET	2022 MAY ACTUAL	2022 MAY BUDGET	2022 JAN-DEC ACTUAL	2022 JAN-DEC BUDGET	2022 % BUDGET
REVENUES:										
Income Taxes	1,678,254	7,081,250	8,151,770	16,995,000	48%	1,384,378	7,364,583	8,411,470	17,675,000	48%
Other Taxes	778,347	598,182	791,014	1,435,637	55%	3,891	599,435	810,558	1,438,645	56%
Intergovernmental	108,497	284,327	190,558	682,385	28%	126,246	361,985	217,348	868,764	25%
Licenses, Permits, and Fees	10,760	84,792	77,855	203,500	38%	76,747	93,750	117,524	225,000	52%
Fines and Forfeitures	127,894	529,167	550,160	1,270,000	43%	98,685	569,792	473,638	1,367,500	35%
Charges for Services	393,240	1,555,708	1,502,322	3,733,700	40%	361,860	1,560,729	1,705,833	3,745,750	46%
Other Revenue	23,494	197,683	151,170	474,440	32%	30,429	223,621	180,805	536,690	34%
TOTAL REVENUES:	**3,120,486**	**10,331,109**	**11,414,848**	**24,794,662**	**46%**	**2,082,237**	**10,773,895**	**11,917,176**	**25,857,349**	**46%**
EXPENDITURES:										
Council/City Manager	420,397	1,382,124	1,146,878	3,317,098	35%	196,893	1,433,300	953,474	3,439,919	28%
Finance/Tax	121,118	624,509	584,473	1,498,821	39%	228,832	658,855	768,311	1,581,251	49%
Court	134,509	748,471	694,033	1,796,331	39%	143,334	826,537	727,303	1,983,688	37%
Police	497,832	2,430,171	2,346,708	5,832,411	40%	473,850	2,471,382	2,414,632	5,931,317	41%
Fire	210,463	1,285,214	1,173,683	3,084,514	38%	221,729	1,373,956	1,150,692	3,297,495	35%
Recreation	273,276	1,554,401	1,323,763	3,730,563	35%	302,988	1,635,650	1,446,690	3,925,561	37%
DES/Public Works	210,943	1,113,720	1,026,535	2,672,928	38%	226,492	1,166,491	1,057,272	2,799,578	38%
Non-Departmental	23,100	63,750	53,972	153,000	35%	7,985	71,363	62,375	171,270	36%
TOTAL EXPENDITURES	**1,891,638**	**9,202,361**	**8,350,045**	**22,085,667**	**38%**	**1,802,103**	**9,637,533**	**8,580,749**	**23,130,079**	**37%**
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	-	-	-		-	-	-	-	
Advances In	-	458,333	-	1,100,000	0%	-	-	10,000,000	-	
Transfers Out	(275,793)	(2,487,468)	(956,850)	(5,969,923)	16%	(874,562)	(2,659,414)	(2,702,824)	(6,382,594)	42%
Advances Out	-	-	-	-		-	-	(10,000,000)	-	
TOTAL OTHER FINANCING SOURCES/(USES)	**(275,793)**	**(2,029,135)**	**(956,850)**	**(4,869,923)**		**(874,562)**	**(2,659,414)**	**(2,702,824)**	**(6,382,594)**	
TOTAL SURPLUS/(DEFICIT)	**953,055**	**(900,386)**	**2,107,953**	**(2,160,928)**		**(594,427)**	**(1,523,052)**	**633,602**	**(3,655,324)**	

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

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

	2021 MAY ACTUAL	2021 MAY BUDGET	2021 JAN-DEC ACTUAL	2021 JAN-DEC BUDGET	2021 % OF BUDGET	2022 MAY ACTUAL	2022 MAY BUDGET	2022 JAN-DEC ACTUAL	2022 JAN-DEC BUDGET	2022 % OF BUDGET
REVENUES:										
Intergovernmental	-	28,333	-	68,000	0%	-	79,463	-	190,710	0%
Other Revenue	8,750	-	28,669	-		-	-	19,870	-	
TOTAL REVENUES:	**8,750**	**28,333**	**28,669**	**68,000**	**42%**	**-**	**79,463**	**19,870**	**190,710**	**10%**
EXPENDITURES:										
Police	19,175	106,240	100,493	254,975	39%	19,979	108,857	105,245	261,257	40%
TOTAL EXPENDITURES	**19,175**	**106,240**	**100,493**	**254,975**	**39%**	**19,979**	**108,857**	**105,245**	**261,257**	**40%**
OTHER FINANCING SOURCES/(USES)										
Transfers In	275,793	883,333	956,850	2,120,000	45%	874,562	920,833	2,202,824	2,210,000	100%
Advances In	-	-	-	-		-	-	-	-	
Advances Out	-	-	-	-		-	-	-	-	
Police - Capital	(53,292)	(124,729)	(103,691)	(299,350)	35%	(47,453)	(122,040)	(49,776)	(292,895)	17%
Fire - Capital	(1,556)	(41,260)	(48,366)	(99,025)	49%	(10,573)	(117,917)	(89,326)	(283,000)	32%
Public Works - Capital	(6,583)	(266,930)	(43,594)	(640,633)	7%	-	(488,107)	(79,181)	(1,171,457)	7%
Fire - Debt	-	(155,208)	(17,595)	(372,500)	5%	(11,984)	(274,442)	(11,984)	(658,660)	2%
Public Works - Debt	-	(144,253)	(125,897)	(346,206)	36%	(124,208)	(144,253)	(124,208)	(346,207)	36%
TOTAL OTHER FINANCING SOURCES/(USES)	**214,362**	**150,953**	**617,708**	**362,286**		**680,344**	**(225,925)**	**1,848,349**	**(542,219)**	
TOTAL SURPLUS/(DEFICIT)	**203,937**	**73,046**	**545,883**	**175,311**		**660,364**	**(255,319)**	**1,762,974**	**(612,766)**	

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

GOLF FUND
STATEMENT OF REVENUES AND EXPENDITURES
MAY 31, 2022

	2021 MAY ACTUAL	2021 MAY BUDGET	2021 JAN-DEC ACTUAL	2021 JAN-DEC BUDGET	2021 % OF BUDGET	2022 MAY ACTUAL	2022 MAY BUDGET	2022 JAN-DEC ACTUAL	2022 JAN-DEC BUDGET	2022 % OF BUDGET
REVENUES:										
Memberships	590	4,167	8,195	10,000	82%	160	4,167	5,963	10,000	60%
Greens Fees	71,763	186,250	146,381	447,000	33%	69,637	186,250	118,837	447,000	27%
Cart Rentals	31,593	81,250	62,470	195,000	32%	31,445	81,250	49,442	195,000	25%
Merchandise Sales	3,191	10,417	7,118	25,000	28%	2,646	10,417	4,730	25,000	19%
Food and Beverage Sales	13,830	50,417	25,326	121,000	21%	14,573	40,417	22,859	97,000	24%
Rental Income	37	167	37	400	9%	-	167	47	400	12%
Other Revenue	3,486	10,833	6,696	26,000	26%	3,345	10,833	5,421	26,000	21%
TOTAL REVENUES:	124,491	343,500	256,224	824,400	31%	121,806	333,500	207,298	800,400	26%
EXPENDITURES:										
Personal Services	43,893	232,521	173,599	558,051	31%	46,011	229,015	177,237	549,637	32%
Contractual Services	5,639	63,026	44,899	151,262	30%	17,803	72,312	41,617	173,549	24%
Materials and Supplies	44,797	76,055	59,721	182,533	33%	30,338	78,388	47,109	188,130	25%
Other Expenditures	3,043	23,833	11,082	57,200	19%	5,591	26,678	10,109	64,027	16%
TOTAL EXPENDITURES	97,372	395,436	289,301	949,046	30%	99,742	406,393	276,072	975,343	28%
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	72,917	-	175,000	0%	-	62,500	-	150,000	0%
Capital	(223)	(60,892)	(15,868)	(146,140)	11%	(13,476)	(47,083)	(44,377)	(113,000)	39%
TOTAL OTHER FINANCING SOURCES/(USES)	(223)	12,025	(15,868)	28,860		(13,476)	15,417	(44,377)	37,000	
TOTAL SURPLUS/(DEFICIT)	26,896	(39,911)	(48,945)	(95,786)		8,587	(57,476)	(113,151)	(137,943)	

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

WATER FUND
STATEMENT OF REVENUES AND EXPENDITURES
MAY 31, 2022

	2021 MAY ACTUAL	2021 MAY BUDGET	2021 JAN-DEC ACTUAL	2021 JAN-DEC BUDGET	2021 % OF BUDGET	2022 MAY ACTUAL	2022 MAY BUDGET	2022 JAN-DEC ACTUAL	2022 JAN-DEC BUDGET	2022 % OF BUDGET
REVENUES:										
Service Charges and Collections	168,404	929,167	861,777	2,230,000	39%	163,558	939,583	836,502	2,255,000	37%
Intergovernmental	-	24,960	-	59,905	0%	-	258,333	-	620,000	0%
Water Tap-In Fees	-	1,458	1,650	3,500	47%	-	1,458	750	3,500	21%
Well Field Protection Fee	8,669	43,958	42,706	105,500	40%	8,806	43,958	43,962	105,500	42%
Rental Income	1,711	14,167	16,615	34,000	49%	3,511	14,167	26,535	34,000	78%
Other Revenue	1,266	8,958	8,957	21,500	42%	1,825	8,958	8,983	21,500	42%
TOTAL REVENUES:	**180,050**	**1,022,669**	**931,706**	**2,454,405**	**38%**	**177,700**	**1,266,458**	**916,732**	**3,039,500**	**30%**
EXPENDITURES:										
Personal Services	37,362	190,483	189,361	457,158	41%	40,071	206,577	188,888	495,785	38%
Contractual Services	106,243	690,583	495,803	1,657,399	30%	112,780	752,654	544,961	1,806,370	30%
Materials and Supplies	3,846	21,944	12,053	52,665	23%	1,587	28,208	10,425	67,700	15%
Other Expenditures	-	417	175	1,000	17%	-	417	-	1,000	0%
TOTAL EXPENDITURES	**147,450**	**903,426**	**697,392**	**2,168,222**	**32%**	**154,438**	**987,856**	**744,274**	**2,370,855**	**31%**
OTHER FINANCING SOURCES/(USES)										
Debt Proceeds	-	24,960	-	59,905	0%	-	883,333	-	2,120,000	0%
Transfers In	-	-	-	-		-	-	-	-	
Debt Payments	-	(27,317)	(46,365)	(65,560)	71%	-	(104,345)	(32,780)	(250,429)	13%
Capital	(13,053)	(219,614)	(21,626)	(527,074)	4%	(24,456)	(989,729)	(172,078)	(2,375,350)	7%
TOTAL OTHER FINANCING SOURCES/(USES)	**(13,053)**	**(221,971)**	**(67,991)**	**(532,729)**		**(24,456)**	**(210,741)**	**(204,858)**	**(505,779)**	
TOTAL SURPLUS/(DEFICIT)	**19,546**	**(102,728)**	**166,322**	**(246,546)**		**(1,194)**	**67,861**	**(32,400)**	**162,866**	

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

SEWER FUND
STATEMENT OF REVENUES AND EXPENDITURES
MAY 31, 2022

	2021 MAY ACTUAL	2021 MAY BUDGET	2021 JAN-DEC ACTUAL	2021 JAN-DEC BUDGET	2021 % OF BUDGET	2022 MAY ACTUAL	2022 MAY BUDGET	2022 JAN-DEC ACTUAL	2022 JAN-DEC BUDGET	2022 % OF BUDGET
REVENUES:										
Service Charges and Collections	31,438	168,750	149,284	405,000	37%	28,530	160,417	149,967	385,000	39%
Intergovernmental	-	29,048	584	69,715	1%	-	260,000	-	624,000	0%
Sewer Tap-In Fees	-	4,167	650	10,000	7%	-	4,167	1,300	10,000	13%
Wastewater Treatment Fees	86,486	516,042	429,353	1,238,500	35%	81,024	463,958	422,142	1,113,500	38%
Other Revenue	-	-	75	-		-	-	-	-	
TOTAL REVENUES:	**117,924**	**718,006**	**579,946**	**1,723,215**	**34%**	**109,554**	**888,542**	**573,409**	**2,132,500**	**27%**
EXPENDITURES:										
Personal Services	37,450	184,233	185,685	442,158	42%	39,519	200,348	186,495	480,835	39%
Contractual Services	72,345	544,151	395,797	1,305,962	30%	88,067	714,875	694,507	1,715,700	40%
Materials and Supplies	1,122	14,180	11,095	34,032	33%	1,229	17,625	8,568	42,300	20%
Other Expenditures	-	83	-	200	0%	-	-	-	-	
TOTAL EXPENDITURES	**110,918**	**742,647**	**592,577**	**1,782,352**	**33%**	**128,815**	**932,848**	**889,570**	**2,238,835**	**40%**
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	-	-	-		-	-	-	-	
Debt Proceeds	-	16,548	-	39,715	0%	-	872,500	-	2,094,000	0%
Debt Payments	-	(2,210)	(5,443)	(5,304)	103%	-	(77,412)	(2,651)	(185,788)	1%
Capital	(13,053)	(160,221)	(21,626)	(384,529)	6%	(32,152)	(1,009,729)	(143,698)	(2,423,350)	6%
TOTAL OTHER FINANCING SOURCES/(USES)	**(13,053)**	**(145,883)**	**(27,069)**	**(350,118)**		**(32,152)**	**(214,641)**	**(146,350)**	**(515,138)**	
TOTAL SURPLUS/(DEFICIT)	**(6,047)**	**(170,523)**	**(39,700)**	**(409,255)**		**(51,413)**	**(258,947)**	**(462,511)**	**(621,473)**	

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

COST RECOVERY
MAY 31, 2022

Golf Course	2018	2019	2020	2021	2022
Revenues	233,974	209,756	118,900	256,224	207,298
Expenditure - Operating	251,965	310,943	239,635	289,301	276,072
Expenditure - Building Maint.	7,371	-	7,773	-	7,314
% Cost Recovery	90.22%	67.46%	48.06%	88.57%	73.15%
Expenditure - Capital	126,169	60,175	36,030	15,868	44,377
% Cost Recovery	60.69%	56.52%	41.95%	83.96%	63.25%

Recreation Center	2018	2019	2020	2021	2022
Revenues	426,105	535,719	274,422	343,395	459,919
Expenditure - Operating	436,253	541,478	433,082	522,949	575,421
Expenditure - Building Maint.	13,109	-	10,494	-	6,065
% Cost Recovery	94.82%	98.94%	61.87%	65.67%	79.09%
Expenditure - Capital	51,766	136,142	64,961	23,773	28,003
% Cost Recovery	85.03%	79.06%	53.96%	62.81%	75.46%

Cassel Hills Pool	2018	2019	2020	2021	2022
Revenues	45,557	30,891	(43)	24,444	28,709
Expenditure - Operating	24,337	14,022	4,760	45,605	50,834
Expenditure - Building Maint.	11,057	-	3,393	-	4,574
% Cost Recovery	128.72%	220.30%	-0.53%	0.00%	51.81%
Expenditure - Capital	8,791	24,625	5,047	7,960	11,274
% Cost Recovery	103.11%	79.93%	-0.33%	0.00%	43.05%

FUND STATEMENT
MAY 31, 2022

Fund	Description...................	Beg Yr Bal....	Ytd Receipts..	Ytd Expenses..	Unexp bal.....	Encumbrances..	Unenc bal.....
110	GENERAL FUND	21,630,407.69	21,917,175.56	21,283,573.12	22,264,010.13	3,071,206.26	19,192,803.87
221	STREET FUND	1,726,616.15	893,156.69	352,985.27	2,266,787.57	883,017.69	1,383,769.88
222	STATE HIGHWAY FUND	210,083.82	72,418.64	74,084.60	208,417.86	13,721.80	194,696.06
224	PERMISS MOT VEH LIC TX FD	153,383.72	84,751.86	5,648.37	232,487.21	12,142.88	220,344.33
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	150.00	-	17,913.98	-	17,913.98
228	OMVI INDIGENT FUND	231,218.49	24,954.29	-	256,172.78	-	256,172.78
229	COMPUTER LEGAL RSCH FUND	106,268.79	44,238.90	47,503.80	103,003.89	7,003.68	96,000.21
230	INDIGENT DRIVERS IAM FUND	176,464.04	2,628.20	1,008.00	178,084.24	3,856.00	174,228.24
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	543,582.71	2,332.43
241	FEMA SPECIAL REVENUE FUND	-	3,240.00	-	3,240.00	-	3,240.00
242	STORMWATER SPECIAL REVENUE	418,095.28	124,226.60	126,146.19	416,175.69	89,239.03	326,936.66
243	CHUCK GABBARD MEMORIAL	-	-	-	-	-	-
251	COURT PROJECTS SPECIAL REVENUE	16,319.29	39,945.00	59,274.04	(3,009.75)	84.70	(3,094.45)
255	EMPLOYEE RETIREMENT RESERVE	547,045.68	-	66,616.88	480,428.80	-	480,428.80
260	CRISIS INTERVENTION TRAIN FUND	-	7,912.26	7,912.26	-	-	-
325	CAPITAL IMPROVEMENT FUND	734,604.22	502,462.10	153,030.13	1,084,036.19	576,372.08	507,664.11
332	POLICE-FIRE-STREET CIP FUND	917,544.74	2,222,694.23	459,719.93	2,680,519.04	990,696.83	1,689,822.21
333	TIF CAPITAL PROJECTS FUND	399,844.10	30,214.09	19,360.31	410,697.88	16,413.07	394,284.81
335	DIXIE PHASE 3 - SIB LOAN FUND	-	-	-	-	12,198.41	(12,198.41)
336	STONEQUARRY CROSSINGS TIF FUND	20,085.00	9,633.36	3,845.24	25,873.12	-	25,873.12
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	-	-	88,970.21	(88,970.21)	106,453.79	(195,424.00)
355	CAPITAL IMPROVEMENT RESERVE FD	-	-	-	-	-	-
360	FACILITIES IMP/MAINT RESERVE	2,813,375.00	19,000,000.00	11,885,491.59	9,927,883.41	168,796.42	9,759,086.99
436	G.O. DEBT SERVICE FUND	175,511.11	478,357.40	204,951.25	448,917.26	103.75	448,813.51
641	GOLF COURSE OPERATIONS FUND	606,142.71	207,297.76	320,449.01	492,991.46	180,028.10	312,963.36
643	CASSEL HILLS GOLF MEM. FUND	564.41	-	-	564.41	-	564.41
651	WATER FUND	2,944,960.50	916,732.30	949,132.27	2,912,560.53	796,574.46	2,115,986.07
652	SEWER FUND	2,926,017.10	573,409.02	1,035,919.58	2,463,506.54	274,140.67	2,189,365.87
872	HOSPITAL CARE TRUST FUND	718,691.49	1,444,363.17	1,386,611.67	776,442.99	411,310.11	365,132.88
		39,668,276.26	48,632,716.28	38,629,666.28	49,671,326.26	9,389,502.04	40,281,824.22