GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES
MARCH 31, 2022

	2021 MARCH ACTUAL	2021 MARCH BUDGET	2021 JAN-DEC ACTUAL	2021 JAN-DEC BUDGET	2021 % BUDGET	2022 MARCH ACTUAL	2022 MARCH BUDGET	2022 JAN-DEC ACTUAL	2022 JAN-DEC BUDGET	2022 % BUDGET
REVENUES:										
Income Taxes	1,366,393	4,248,750	4,224,741	16,995,000	25%	1,406,739	4,418,750	4,417,394	17,675,000	25%
Other Taxes	4,263	358,909	8,862	1,435,637	1%	4,427	359,661	11,227	1,438,645	1%
Intergovernmental	22,704	170,596	66,204	682,385	10%	20,248	216,900	72,697	867,599	8%
Licenses, Permits, and Fees	18,580	50,875	44,635	203,500	22%	12,562	56,250	28,891	225,000	13%
Fines and Forfeitures	88,989	317,500	271,957	1,270,000	21%	84,725	341,875	252,238	1,367,500	18%
Charges for Services	285,009	933,425	781,274	3,733,700	21%	316,571	936,438	969,409	3,745,750	26%
Other Revenue	38,114	118,610	89,835	474,440	19%	53,293	134,173	117,722	536,690	22%
TOTAL REVENUES:	1,824,052	6,198,666	5,487,509	24,794,662	22%	1,898,566	6,464,046	5,869,576	25,856,184	23%
EXPENDITURES:										
Council/City Manager	134,058	829,275	555,016	3,317,098	17%	151,549	859,980	549,167	3,439,919	16%
Finance/Tax	94,097	374,705	312,248	1,498,821	21%	121,914	395,313	399,020	1,581,251	25%
Court	121,243	449,083	373,659	1,796,331	21%	127,526	495,922	401,983	1,983,688	20%
Police	452,674	1,458,103	1,267,760	5,832,411	22%	430,340	1,480,029	1,356,884	5,920,117	23%
Fire	219,421	771,129	652,658	3,084,514	21%	201,553	824,083	640,201	3,296,330	19%
Recreation	232,955	932,641	696,383	3,730,563	19%	250,120	965,140	774,537	3,860,561	20%
DES/Public Works	185,506	668,232	570,330	2,672,928	21%	196,107	699,895	615,020	2,799,578	22%
Non-Departmental	7,111	38,250	27,512	153,000	18%	5,343	42,818	32,427	171,270	19%
TOTAL EXPENDITURES	1,447,066	5,521,417	4,455,565	22,085,667	20%	1,484,452	5,763,179	4,769,239	23,052,714	21%
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	-	-	-		-	-	-	-	
Advances In	-		-	1,100,000	0%	-	-	-	-	
Transfers Out	(140,755)	(1,492,481)	(513,833)	(5,969,923)	9%	(873,018)	(992,750)	(1,281,647)	(3,971,000)	32%
Advances Out	-	-	-	-		-	-	(10,000,000)	-	
TOTAL OTHER FINANCING SOURCES/(USES)	(140,755)	(1,492,481)	(513,833)	(4,869,923)		(873,018)	(992,750)	(11,281,647)	(3,971,000)	
TOTAL SURPLUS/(DEFICIT)	236,231	(815,232)	518,111	(2,160,928)		(458,903)	(291,883)	(10,181,310)	(1,167,530)	

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

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

	2021 MARCH ACTUAL	2021 MARCH BUDGET	2021 JAN-DEC ACTUAL	2021 JAN-DEC BUDGET	2021 % OF BUDGET	2022 MARCH ACTUAL	2022 MARCH BUDGET	2022 JAN-DEC ACTUAL	2022 JAN-DEC BUDGET	2022 % OF BUDGET
REVENUES:										
Intergovernmental	-	17,000	-	68,000	0%	-	46,750	-	187,000	0%
Other Revenue	-	-	8,235	-		19,870	-	19,870	-	
TOTAL REVENUES:	-	17,000	8,235	68,000	12%	19,870	46,750	19,870	187,000	11%
EXPENDITURES:										
Police	17,923	63,744	52,700	254,975	21%	20,475	65,314	58,441	261,257	22%
TOTAL EXPENDITURES	17,923	63,744	52,700	254,975	21%	20,475	65,314	58,441	261,257	22%
OTHER FINANCING SOURCES/(USES)										
Transfers In	140,755	530,000	513,833	2,120,000	24%	373,018	552,500	781,647	2,210,000	35%
Advances In	-	-	-	-		-	-	-	-	
Advances Out	-	-	-	-		-	-	-	-	
Police - Capital	(13,625)	(74,838)	(50,399)	(299,350)	17%	(775)	(72,296)	(1,549)	(289,185)	1%
Fire - Capital	(5,694)	(24,756)	(21,859)	(99,025)	22%	(997)	(70,750)	(4,948)	(283,000)	2%
Public Works - Capital	-	(160,158)	(34,628)	(640,633)	5%	-	(287,839)	(16,746)	(1,151,357)	1%
Fire - Debt	-	(93,125)	-	(372,500)	0%	-	(136,350)	-	(545,400)	0%
Public Works - Debt	-	(86,552)	-	(346,206)	0%	-	(86,552)	-	(346,207)	0%
TOTAL OTHER FINANCING SOURCES/(USES)	121,436	90,572	406,948	362,286		371,246	(101,287)	758,404	(405,149)	
TOTAL SURPLUS/(DEFICIT)	103,513	43,828	362,483	175,311		370,642	(119,852)	719,832	(479,406)	

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

GOLF FUND
STATEMENT OF REVENUES AND EXPENDITURES
MARCH 31, 2022

	2021 MARCH ACTUAL	2021 MARCH BUDGET	2021 JAN-DEC ACTUAL	2021 JAN-DEC BUDGET	2021 % OF BUDGET	2022 MARCH ACTUAL	2022 MARCH BUDGET	2022 JAN-DEC ACTUAL	2022 JAN-DEC BUDGET	2022 % OF BUDGET
REVENUES:										
Memberships	4,578	2,500	6,415	10,000	64%	5,023	2,500	5,343	10,000	53%
Greens Fees	24,352	111,750	24,977	447,000	6%	9,320	111,750	10,512	447,000	2%
Cart Rentals	9,676	48,750	9,689	195,000	5%	2,190	48,750	2,202	195,000	1%
Merchandise Sales	1,656	6,250	1,702	25,000	7%	534	6,250	555	25,000	2%
Food and Beverage Sales	3,235	30,250	3,241	121,000	3%	1,717	24,250	2,212	97,000	2%
Rental Income	-	100	-	400	0%	-	100	-	400	0%
Other Revenue	1,006	6,500	1,010	26,000	4%	369	6,500	476	26,000	2%
TOTAL REVENUES:	44,503	206,100	47,034	824,400	6%	19,152	200,100	21,299	800,400	3%
EXPENDITURES:										
Personal Services	25,706	139,513	78,883	558,051	14%	29,858	137,409	88,642	549,637	16%
Contractual Services	14,802	38,129	25,137	152,515	16%	2,969	43,387	12,356	173,549	7%
Materials and Supplies	3,565	45,325	8,752	181,300	5%	5,100	47,033	10,574	188,130	6%
Other Expenditures	5,920	14,300	5,994	57,200	10%	923	16,007	2,431	64,027	4%
TOTAL EXPENDITURES	49,992	237,267	118,765	949,066	13%	38,849	243,836	114,003	975,343	12%
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	43,750	-	175,000	0%	-	37,500	-	150,000	0%
Capital	(15,335)	(36,535)	(15,645)	(146,140)	11%	(9,529)	(28,250)	(23,117)	(113,000)	20%
TOTAL OTHER FINANCING SOURCES/(USES)	(15,335)	7,215	(15,645)	28,860		(9,529)	9,250	(23,117)	37,000	
TOTAL SURPLUS/(DEFICIT)	(20,824)	(23,952)	(87,376)	(95,806)		(29,226)	(34,486)	(115,821)	(137,943)	

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

WATER FUND
STATEMENT OF REVENUES AND EXPENDITURES
MARCH 31, 2022

	2021 MARCH ACTUAL	2021 MARCH BUDGET	2021 JAN-DEC ACTUAL	2021 JAN-DEC BUDGET	2021 % OF BUDGET	2022 MARCH ACTUAL	2022 MARCH BUDGET	2022 JAN-DEC ACTUAL	2022 JAN-DEC BUDGET	2022 % OF BUDGET
REVENUES:										
Service Charges and Collections	179,698	557,500	532,742	2,230,000	24%	178,039	563,750	512,173	2,255,000	23%
Intergovernmental	-	14,976	-	59,905	0%	-	155,000	-	620,000	0%
Water Tap-In Fees	-	875	1,100	3,500	31%	-	875	750	3,500	21%
Well Field Protection Fee	8,538	26,375	25,334	105,500	24%	8,563	26,375	26,231	105,500	25%
Rental Income	3,232	8,500	9,695	34,000	29%	1,749	8,500	21,028	34,000	62%
Other Revenue	1,831	5,375	6,007	21,500	28%	2,254	5,375	5,249	21,500	24%
TOTAL REVENUES:	193,298	613,601	574,878	2,454,405	23%	190,605	759,875	565,430	3,039,500	19%
EXPENDITURES:										
Personal Services	29,772	114,290	99,458	457,158	22%	33,917	123,946	107,595	495,785	22%
Contractual Services	95,204	414,350	292,681	1,657,399	18%	99,426	451,593	319,612	1,806,370	18%
Materials and Supplies	3,575	13,166	7,805	52,665	15%	4,064	16,925	5,830	67,700	9%
Other Expenditures	48	250	175	1,000	17%	-	250	-	1,000	0%
TOTAL EXPENDITURES	128,599	542,056	400,119	2,168,222	18%	137,406	592,714	433,037	2,370,855	18%
OTHER FINANCING SOURCES/(USES)										
Debt Proceeds	-	14,976	-	59,905	0%	-	530,000	-	2,120,000	0%
Transfers In	-	-	-	-		-	-	-	-	
Debt Payments	-	(16,390)	(46,365)	(65,560)	71%	-	(62,607)	(32,780)	(250,429)	13%
Capital	(212)	(131,769)	(8,573)	(527,074)	2%	(3,425)	(575,000)	(31,646)	(2,300,000)	1%
TOTAL OTHER FINANCING SOURCES/(USES)	(212)	(133,182)	(54,938)	(532,729)		(3,425)	(107,607)	(64,426)	(430,429)	
TOTAL SURPLUS/(DEFICIT)	64,487	(61,637)	119,821	(246,546)		49,774	59,554	67,967	238,216	

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

SEWER FUND
STATEMENT OF REVENUES AND EXPENDITURES
MARCH 31, 2022

	2021 MARCH ACTUAL	2021 MARCH BUDGET	2021 JAN-DEC ACTUAL	2021 JAN-DEC BUDGET	2021 % OF BUDGET	2022 MARCH ACTUAL	2022 MARCH BUDGET	2022 JAN-DEC ACTUAL	2022 JAN-DEC BUDGET	2022 % OF BUDGET
REVENUES:										
Service Charges and Collections	29,534	101,250	89,161	405,000	22%	31,158	96,250	91,086	385,000	24%
Intergovernmental	-	17,429	-	69,715	0%	-	156,000	-	624,000	0%
Sewer Tap-In Fees	-	2,500	650	10,000	7%	650	2,500	1,300	10,000	13%
Wastewater Treatment Fees	82,650	309,625	261,465	1,238,500	21%	88,562	278,375	257,960	1,113,500	23%
Other Revenue	-	-	75	-		-	-	-	-	
TOTAL REVENUES:	**112,184**	**430,804**	**351,351**	**1,723,215**	**20%**	**120,371**	**533,125**	**350,345**	**2,132,500**	**16%**
EXPENDITURES:										
Personal Services	29,603	110,540	97,293	442,158	22%	33,186	120,209	106,212	480,835	22%
Contractual Services	96,812	326,491	246,912	1,305,962	19%	88,731	428,925	520,833	1,715,700	30%
Materials and Supplies	5,378	8,508	9,499	34,032	28%	5,289	10,575	6,771	42,300	16%
Other Expenditures	-	50	-	200	0%	-	-	-	-	
TOTAL EXPENDITURES	**131,793**	**445,588**	**353,705**	**1,782,352**	**20%**	**127,205**	**559,709**	**633,817**	**2,238,835**	**28%**
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	-	-	-		-	-	-	-	
Debt Proceeds	-	9,929	-	39,715	0%	-	523,500	-	2,094,000	0%
Debt Payments	-	(1,326)	(5,443)	(5,304)	103%	-	(46,447)	(2,651)	(185,788)	1%
Capital	(212)	(96,132)	(8,573)	(384,529)	2%	(3,425)	(587,000)	(32,337)	(2,348,000)	1%
TOTAL OTHER FINANCING SOURCES/(USES)	**(212)**	**(87,530)**	**(14,016)**	**(350,118)**		**(3,425)**	**(109,947)**	**(34,989)**	**(439,788)**	
TOTAL SURPLUS/(DEFICIT)	**(19,822)**	**(102,314)**	**(16,370)**	**(409,255)**		**(10,259)**	**(136,531)**	**(318,460)**	**(546,123)**	

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

COST RECOVERY
MARCH 31, 2022

Golf Course	2018	2019	2020	2021	2022
Revenues	30,910	26,250	22,097	47,034	21,299
Expenditure - Operating	113,142	128,260	114,119	118,766	114,003
Expenditure - Building Maint.	-	-	7,773	-	3,680
% Cost Recovery	27.32%	20.47%	18.13%	39.60%	18.10%
Expenditure - Capital	689	-	35,806	15,645	23,117
% Cost Recovery	27.15%	20.47%	14.01%	34.99%	15.13%

Recreation Center	2018	2019	2020	2021	2022
Revenues	311,736	312,981	257,065	185,377	255,321
Expenditure - Operating	301,274	311,985	314,214	296,179	337,724
Expenditure - Building Maint.	-	-	10,494	-	8,451
% Cost Recovery	103.47%	100.32%	79.17%	62.59%	73.75%
Expenditure - Capital	46,310	128,755	49,219	1,421	19,751
% Cost Recovery	89.69%	71.01%	68.75%	62.29%	69.77%

Cassel Hills Pool	2018	2019	2020	2021	2022
Revenues	630	1,045	(43)	-	-
Expenditure - Operating	3,037	5,423	3,166	8,902	7,998
Expenditure - Building Maint.	-	-	3,393	-	1,243
% Cost Recovery	20.74%	19.27%	-0.66%	0.00%	0.00%
Expenditure - Capital	9	23,875	23	668	2,284
% Cost Recovery	20.68%	3.57%	-0.65%	0.00%	0.00%

FUND STATEMENT
MARCH 31, 2022

Fund	Description..................	Beg Yr Bal....	Ytd Receipts..	Ytd Expenses..	Unexp bal.....	Encumbrances..	Unenc bal.....
110	GENERAL FUND	21,630,407.69	5,869,575.84	16,050,885.68	11,449,097.85	3,485,680.76	7,963,417.09
221	STREET FUND	1,726,616.15	290,410.52	243,594.62	1,773,432.05	226,478.07	1,546,953.98
222	STATE HIGHWAY FUND	210,083.82	23,545.46	72,536.54	161,092.74	9,262.57	151,830.17
224	PERMISS MOT VEH LIC TX FD	153,383.72	11,397.57	1,975.40	162,805.89	3,024.60	159,781.29
225	LAW ENFORCEMENT FUND	38,731.24	63.66	-	38,794.90	9,068.94	29,725.96
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	12,901.92	-	244,120.41	-	244,120.41
229	COMPUTER LEGAL RSCH FUND	106,268.79	23,423.00	25,587.96	104,103.83	18,936.52	85,167.31
230	INDIGENT DRIVERS IAM FUND	176,464.04	1,392.70	945.00	176,911.74	3,919.00	172,992.74
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	3,135.79	84,275.16	545,915.14	195,694.71	350,220.43
241	FEMA SPECIAL REVENUE FUND	-	-	-	-	-	-
242	STORMWATER SPECIAL REVENUE	418,095.28	71,876.97	52,615.48	437,356.77	89,094.02	348,262.75
243	CHUCK GABBARD MEMORIAL	-	-	-	-	-	-
251	COURT PROJECTS SPECIAL REVENUE	16,319.29	20,989.50	32,192.94	5,115.85	108.90	5,006.95
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	51,473.92	1,185,592.40	624,906.95	560,685.45
332	POLICE-FIRE-STREET CIP FUND	917,544.74	801,516.43	81,684.15	1,637,377.02	560,847.78	1,076,529.24
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	1,486,750.00	92.60
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	2,047,038.01	10,766,336.99
436	G.O. DEBT SERVICE FUND	175,511.11	-	671.25	174,839.86	328.75	174,511.11
641	GOLF COURSE OPERATIONS FUND	606,142.71	21,298.80	137,119.98	490,321.53	164,107.31	326,214.22
643	CASSEL HILLS GOLF MEM. FUND	564.41	-	-	564.41	-	564.41
651	WATER FUND	2,944,960.50	565,430.37	497,462.98	3,012,927.89	703,251.67	2,309,676.22
652	SEWER FUND	2,926,017.10	350,345.48	668,805.39	2,607,557.19	482,872.67	2,124,684.52
872	HOSPITAL CARE TRUST FUND	718,691.49	917,638.02	876,943.13	759,386.38	173,478.65	585,907.73
		39,668,276.26	19,512,039.39	18,968,534.48	40,211,781.17	10,480,273.88	29,731,507.29