

GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES
March 31, 2021

	2020 ACTUAL	2020 BUDGET	2020 % OF BUDGET	2021 ACTUAL	2021 BUDGET	2021 % OF BUDGET
REVENUES:						
Income Taxes	4,322,563	16,744,000	26%	4,224,741	16,995,000	25%
Other Taxes	4,215	1,340,000	0%	8,862	1,365,000	1%
Intergovernmental	266,052	716,250	37%	66,204	674,100	10%
Licenses, Permits, and Fees	111,911	186,500	60%	44,635	203,500	22%
Fines and Forfeitures	332,329	1,271,500	26%	271,957	1,270,000	21%
Charges for Services	896,561	3,989,300	22%	781,274	3,733,700	21%
Other Revenue	153,363	627,825	24%	89,835	474,440	19%
TOTAL REVENUES:	6,086,994	24,875,375	24%	5,487,508	24,715,740	22%
EXPENDITURES:						
Council/City Manager	787,512	4,233,970	19%	555,016	4,459,826	12%
Finance/Tax	381,981	1,565,057	24%	312,247	1,628,495	19%
Court	396,645	1,844,080	22%	373,659	1,819,657	21%
Police	1,233,156	5,710,809	22%	1,267,760	5,864,586	22%
Fire	578,454	2,848,199	20%	652,658	3,080,554	21%
Recreation	714,928	3,799,007	19%	696,383	3,932,769	18%
DES/Public Works	589,610	2,732,360	22%	570,330	2,789,421	20%
Non-Departmental	25,734	206,066	12%	27,512	197,633	14%
TOTAL EXPENDITURES	4,708,020	22,939,548	21%	4,455,565	23,772,941	19%
OTHER FINANCING SOURCES/(USES)						
Transfers In	-	-		-	-	
Advances In	-	-		-	1,100,000	0%
Transfers Out	(523,089)	(4,427,000)	12%	(513,833)	(4,170,000)	12%
Advances Out	-	-	0%	-	-	
TOTAL OTHER FINANCING SOURCES/(USES)	(523,089)	(4,427,000)		(513,833)	(3,070,000)	
TOTAL SURPLUS/(DEFICIT)	855,885	(2,491,173)		518,110	(2,127,201)	

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

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

	2020 ACTUAL	2020 BUDGET	2020 % OF BUDGET	2021 ACTUAL	2021 BUDGET	2021 % OF BUDGET
REVENUES:						
Intergovernmental	-	259,295	0%	-	68,000	0%
Other Revenue	-	-		8,235	-	
TOTAL REVENUES:	-	259,295	0%	8,235	68,000	12%
EXPENDITURES:						
Police	53,106	246,926	22%	52,700	254,975	21%
TOTAL EXPENDITURES	53,106	246,926	22%	52,700	254,975	21%
OTHER FINANCING SOURCES/(USES)						
Transfers In	523,089	2,080,000	25%	513,833	2,120,000	24%
Advances In	-	-		-	-	
Advances Out	-	-		-	-	
Police - Capital	(51,368)	(362,726)	14%	(50,399)	(379,831)	13%
Fire - Capital	(330,687)	(599,215)	55%	(21,859)	(131,473)	17%
Public Works - Capital	(4,034)	(791,900)	1%	(34,628)	(769,260)	5%
Fire - Debt	-	(373,530)	0%	-	(372,500)	0%
Public Works - Debt	-	(346,350)	0%	-	(346,206)	0%
TOTAL OTHER FINANCING SOURCES/(USES)	137,000	(393,721)		406,947	120,730	
TOTAL SURPLUS/(DEFICIT)	83,894	(381,352)		362,482	(66,245)	

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

GOLF FUND
STATEMENT OF REVENUES AND EXPENDITURES
March 31, 2021

	2020 ACTUAL	2020 BUDGET	2020 % OF BUDGET	2021 ACTUAL	2021 BUDGET	2021 % OF BUDGET
REVENUES:						
Memberships	6,150	13,000	47%	6,415	10,000	64%
Greens Fees	7,404	418,000	2%	24,977	447,000	6%
Cart Rentals	859	225,000	0%	9,689	195,000	5%
Merchandise Sales	474	25,000	2%	1,702	25,000	7%
Food and Beverage Sales	6,163	153,000	4%	3,241	121,000	3%
Rental Income	-	400	0%	-	400	0%
Other Revenue	1,048	28,000	4%	1,010	26,000	4%
TOTAL REVENUES:	22,098	862,400	3%	47,034	824,400	6%
EXPENDITURES:						
Personal Services	89,998	530,392	17%	78,883	558,051	14%
Contractual Services	12,621	170,518	7%	25,137	179,767	14%
Materials and Supplies	8,645	208,336	4%	8,752	212,557	4%
Other Expenditures	2,855	58,322	5%	5,994	64,027	9%
TOTAL EXPENDITURES	114,119	967,568	12%	118,766	1,014,402	12%
OTHER FINANCING SOURCES/(USES)						
Transfers In	-	150,000	0%	-	175,000	0%
Capital	(35,806)	(106,923)	33%	(15,645)	(160,187)	10%
TOTAL OTHER FINANCING SOURCES/(USES)	(35,806)	43,077		(15,645)	14,813	
TOTAL SURPLUS/(DEFICIT)	(127,827)	(62,091)		(87,377)	(175,189)	

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

WATER FUND
STATEMENT OF REVENUES AND EXPENDITURES
March 31, 2021

	2020 ACTUAL	2020 BUDGET	2020 % OF BUDGET	2021 ACTUAL	2021 BUDGET	2021 % OF BUDGET
REVENUES:						
Service Charges and Collections	528,435	2,080,000	25%	532,742	2,230,000	24%
Intergovernmental	-	-		-	59,905	0%
Water Tap-In Fees	-	3,500	0%	1,100	3,500	31%
Well Field Protection Fee	24,942	105,500	24%	25,334	105,500	24%
Rental Income	9,546	34,000	28%	9,695	34,000	29%
Other Revenue	5,439	21,500	25%	6,007	21,500	28%
TOTAL REVENUES:	568,362	2,244,500	25%	574,878	2,454,405	23%
EXPENDITURES:						
Personal Services	96,296	438,304	22%	99,458	457,179	22%
Contractual Services	287,530	1,951,455	15%	292,681	1,788,849	16%
Materials and Supplies	2,896	58,820	5%	7,805	56,650	14%
Other Expenditures	380	1,000	38%	175	1,000	18%
TOTAL EXPENDITURES	387,102	2,449,579	16%	400,119	2,303,678	17%
OTHER FINANCING SOURCES/(USES)						
Debt Proceeds	-	-		-	59,905	0%
Transfers In	-	-		-	-	
Debt Payments	(15,900)	(65,750)	24%	(46,365)	(79,831)	58%
Capital	(4,429)	(613,866)	1%	(8,573)	(320,751)	3%
TOTAL OTHER FINANCING SOURCES/(USES)	(20,329)	(679,616)		(54,938)	(340,677)	
TOTAL SURPLUS/(DEFICIT)	160,931	(884,695)		119,821	(189,950)	

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

SEWER FUND
STATEMENT OF REVENUES AND EXPENDITURES
March 31, 2021

	2020 ACTUAL	2020 BUDGET	2020 % OF BUDGET	2021 ACTUAL	2021 BUDGET	2021 % OF BUDGET
REVENUES:						
Service Charges and Collections	160,748	385,000	42%	89,161	405,000	22%
Intergovernmental	-	60,000	0%	-	69,715	0%
Sewer Tap-In Fees	8,000	10,000	80%	650	10,000	7%
Wastewater Treatment Fees	227,804	1,213,500	19%	261,465	1,238,500	21%
Other Revenue	-	-		75	-	
TOTAL REVENUES:	396,552	1,668,500	24%	351,351	1,723,215	20%
EXPENDITURES:						
Personal Services	96,035	423,454	23%	97,293	442,179	22%
Contractual Services	252,923	1,099,680	23%	246,912	1,150,403	21%
Materials and Supplies	4,195	47,101	9%	9,499	42,163	23%
Other Expenditures	-	200	0%	-	200	0%
TOTAL EXPENDITURES	353,153	1,570,435	22%	353,704	1,634,945	22%
OTHER FINANCING SOURCES/(USES)						
Transfers In	-	-		-	-	
Debt Proceeds	-	-		-	39,715	0%
Debt Payments	(2,700)	(5,400)	50%	(5,443)	(8,053)	68%
Capital	(4,429)	(146,866)	3%	(8,573)	(364,991)	2%
TOTAL OTHER FINANCING SOURCES/(USES)	(7,129)	(152,266)		(14,016)	(333,329)	
TOTAL SURPLUS/(DEFICIT)	36,270	(54,201)		(16,369)	(245,059)	

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

COST RECOVERY
March 31, 2021

Golf Course	2020	2021
Revenues	22,097	47,034
Expenditure - Operating	114,119	118,766
Expenditure - Building Maint.	7,773	-
% Cost Recovery	18.13%	39.60%
Expenditure - Capital	35,806	15,645
% Cost Recovery	14.01%	34.99%
Recreation Center		
	2020	2021
Revenues	257,065	185,377
Expenditure - Operating	314,214	296,179
Expenditure - Building Maint.	10,494	-
% Cost Recovery	79.17%	62.59%
Expenditure - Capital	49,219	1,421
% Cost Recovery	68.75%	62.29%
Cassel Hills Pool		
	2020	2021
Revenues	(43)	-
Expenditure - Operating	3,166	8,902
Expenditure - Building Maint.	3,393	-
% Cost Recovery	0.00%	0.00%
Expenditure - Capital	23	668
% Cost Recovery	0.00%	0.00%

FUND STATEMENT
March 31, 2021

Fund Description.....	Beg Yr Bal....	Ytd Receipts..	Ytd Expenses..	Unexp bal.....	Encumbrances..	Unenc bal.....
110 GENERAL FUND	21,367,639.19	5,487,508.77	4,969,396.32	21,885,751.64	3,172,873.55	18,712,878.09
221 STREET FUND	1,815,344.10	285,971.65	228,487.99	1,872,827.76	134,296.08	1,738,531.68
222 STATE HIGHWAY FUND	149,809.22	23,173.63	53,265.95	119,716.90	4,758.68	114,958.22
224 PERMISS MOT VEH LIC TX FD	68,778.63	10,363.57	0	79,142.20	1,505.75	77,636.45
225 LAW ENFORCEMENT FUND	35,628.93	0	0	35,628.93	9,068.94	26,559.99
226 DRUG LAW ENFORCEMENT FUND	2,918.77	200	0	3,118.77	0	3,118.77
227 OMVI EDUCATION & ENFORCEMENT F	17,298.98	60	0	17,358.98	0	17,358.98
228 OMVI INDIGENT FUND	187,403.19	6,226.86	0	193,630.05	0	193,630.05
229 COMPUTER LEGAL RSCH FUND	130,137.17	26,287.60	39,507.26	116,917.51	30,412.91	86,504.60
230 INDIGENT DRIVERS IAM FUND	169,988.39	1,325.85	0	171,314.24	0	171,314.24
231 BASEBALL RECREATION FUND	0	0	0	0	0	0
232 SOCCER RECREATION FUND	0	0	0	0	0	0
233 POLICE CPT FUND	8,039.43	0	0	8,039.43	0	8,039.43
236 CARES ACT FUND	0	0	0	0	0	0
237 LOCAL CORONAVIRUS RELIEF FUND	0	0	0	0	0	0
241 FEMA SPECIAL REVENUE FUND	0	0	0	0	0	0
242 STORMWATER SPECIAL REVENUE	358,458.27	69,867.30	53,527.65	374,797.92	52,229.26	322,568.66
243 CHUCK GABBARD MEMORIAL	0	0	0	0	0	0
251 COURT PROJECTS SPECIAL REVENUE	16,064.19	23,524.20	29,736.50	9,851.89	108.9	9,742.99
255 EMPLOYEE RETIREMENT RESERVE	475,177.27	0	30,710.65	444,466.62	0	444,466.62
260 CRISIS INTERVENTION TRAIN FUND	0	22,949.78	0	22,949.78	0	22,949.78
325 CAPITAL IMPROVEMENT FUND	607,676.08	23,300.00	127,773.82	503,202.26	334,983.91	168,218.35
332 POLICE-FIRE-STREET CIP FUND	713,265.74	522,067.95	159,585.23	1,075,748.46	303,270.02	772,478.44
333 TIF CAPITAL PROJECTS FUND	342,684.42	0	0	342,684.42	0	342,684.42
335 DIXIE PHASE 3 - SIB LOAN FUND	0	0	0	0	0	0
336 STONEQUARRY CROSSINGS TIF FUND	16,043.53	0	0	16,043.53	0	16,043.53
337 CDBG FUND	0	0	0	0	0	0
338 FIELDSTONE WAY CONST. FUND	0	0	0	0	0	0
339 FIRE EQUIPMENT FUND	0	0	0	0	0	0
340 OPWC FUND	331,004.95	0	0	331,004.95	218,729.08	112,275.87
355 CAPITAL IMPROVEMENT RESERVE FD	0	0	0	0	0	0
360 FACILITIES IMP/MAINT RESERVE	1,250,000.00	0	0	1,250,000.00	0	1,250,000.00
436 G.O. DEBT SERVICE FUND	118,238.11	0	0	118,238.11	0	118,238.11
641 GOLF COURSE OPERATIONS FUND	452,642.05	47,034.35	134,410.40	365,266.00	174,770.52	190,495.48
643 CASSEL HILLS GOLF MEM. FUND	564.41	0	0	564.41	0	564.41
651 WATER FUND	2,911,656.39	574,878.03	455,056.76	3,031,477.66	414,743.46	2,616,734.20
652 SEWER FUND	3,257,683.41	351,350.57	367,720.72	3,241,313.26	326,336.77	2,914,976.49
872 HOSPITAL CARE TRUST FUND	430,193.91	625,257.65	489,622.65	565,828.91	204,171.35	361,657.56
	35,234,338.73	8,101,347.76	7,138,801.90	36,196,884.59	5,382,259.18	30,814,625.41