

GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES
April 30, 2021

	2020 ACTUAL	2020 BUDGET	2020 % OF BUDGET	2021 ACTUAL	2021 BUDGET	2021 % OF BUDGET
REVENUES:						
Income Taxes	5,790,360	16,744,000	35%	6,473,516	16,995,000	38%
Other Taxes	725,232	1,340,000	54%	12,667	1,365,000	1%
Intergovernmental	278,792	716,250	39%	82,061	674,100	12%
Licenses, Permits, and Fees	137,867	186,500	74%	67,095	203,500	33%
Fines and Forfeitures	437,630	1,271,500	34%	422,266	1,270,000	33%
Charges for Services	1,113,359	3,989,800	28%	1,109,082	3,733,700	30%
Other Revenue	873,565	627,825	139%	125,998	474,440	27%
TOTAL REVENUES:	9,356,805	24,875,875	38%	8,292,685	24,715,740	34%
EXPENDITURES:						
Council/City Manager	984,758	4,234,170	23%	726,481	4,518,876	16%
Finance/Tax	498,975	1,565,057	32%	463,356	1,628,495	28%
Court	518,265	1,844,080	28%	559,523	1,819,657	31%
Police	1,552,281	5,710,809	27%	1,848,876	5,882,686	31%
Fire	763,461	2,848,199	27%	962,435	3,110,554	31%
Recreation	917,634	3,799,007	24%	1,050,487	3,932,769	27%
DES/Public Works	755,620	2,734,020	28%	815,592	2,789,421	29%
Non-Departmental	50,635	206,066	25%	30,873	197,633	16%
TOTAL EXPENDITURES	6,041,629	22,941,408	26%	6,457,623	23,880,091	27%
OTHER FINANCING SOURCES/(USES)						
Transfers In	-	-		-	-	
Advances In	-	-		-	1,100,000	0%
Transfers Out	(882,888)	(4,437,000)	20%	(681,057)	(4,170,000)	16%
Advances Out	-	-		-	-	
TOTAL OTHER FINANCING SOURCES/(USES)	(882,888)	(4,437,000)		(681,057)	(3,070,000)	
TOTAL SURPLUS/(DEFICIT)	2,432,288	(2,502,533)		1,154,005	(2,234,351)	

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

POLICE-FIRE-STREET CIP FUND
STATEMENT OF REVENUES AND EXPENDITURES
April 30, 2021

	2020 ACTUAL	2020 BUDGET	2020 % OF BUDGET	2021 ACTUAL	2021 BUDGET	2021 % OF BUDGET
REVENUES:						
Intergovernmental	259,295	259,295	100%	-	68,000	0%
Other Revenue	63,694	-		19,919	-	
TOTAL REVENUES:	322,989	259,295	125%	19,919	68,000	29%
EXPENDITURES:						
Police	69,656	246,926	28%	81,318	254,975	32%
TOTAL EXPENDITURES	69,656	246,926	28%	81,318	254,975	32%
OTHER FINANCING SOURCES/(USES)						
Transfers In	707,888	2,090,000	34%	681,057	2,120,000	32%
Advances In	-	-		-	-	
Advances Out	-	-		-	-	
Police - Capital	(51,368)	(362,726)	14%	(50,399)	(379,831)	13%
Fire - Capital	(361,774)	(638,415)	57%	(46,810)	(131,473)	36%
Public Works - Capital	(15,254)	(823,900)	2%	(37,011)	(769,260)	5%
Fire - Debt	-	(373,530)	0%	(17,595)	(372,500)	5%
Public Works - Debt	(120,603)	(346,350)	35%	(125,897)	(346,206)	36%
TOTAL OTHER FINANCING SOURCES/(USES)	158,888	(454,921)		403,346	120,730	
TOTAL SURPLUS/(DEFICIT)	412,221	(442,552)		341,947	(66,245)	

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

GOLF FUND
STATEMENT OF REVENUES AND EXPENDITURES
April 30, 2021

	2020 ACTUAL	2020 BUDGET	2020 % OF BUDGET	2021 ACTUAL	2021 BUDGET	2021 % OF BUDGET
REVENUES:						
Memberships	6,790	13,000	52%	7,605	10,000	76%
Greens Fees	32,756	418,000	8%	74,618	447,000	17%
Cart Rentals	5,740	225,000	3%	30,877	195,000	16%
Merchandise Sales	1,639	25,000	7%	3,927	25,000	16%
Food and Beverage Sales	7,563	153,000	5%	11,496	121,000	10%
Rental Income	-	400	0%	-	400	0%
Other Revenue	6,456	28,000	23%	3,211	26,000	12%
TOTAL REVENUES:	60,944	862,400	7%	131,733	824,400	16%
EXPENDITURES:						
Personal Services	118,224	551,392	21%	129,706	558,051	23%
Contractual Services	22,977	170,518	13%	39,260	179,767	22%
Materials and Supplies	39,923	208,336	19%	14,924	212,557	7%
Other Expenditures	7,199	58,322	12%	8,039	64,027	13%
TOTAL EXPENDITURES	188,324	988,568	19%	191,929	1,014,403	19%
OTHER FINANCING SOURCES/(USES)						
Transfers In	75,000	150,000	50%	-	175,000	0%
Capital	(35,806)	(106,923)	33%	(15,645)	(160,187)	10%
TOTAL OTHER FINANCING SOURCES/(USES)	39,194	43,077		(15,645)	14,813	
TOTAL SURPLUS/(DEFICIT)	(88,186)	(83,091)		(75,841)	(175,190)	

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

WATER FUND
STATEMENT OF REVENUES AND EXPENDITURES
April 30, 2021

	2020 ACTUAL	2020 BUDGET	2020 % OF BUDGET	2021 ACTUAL	2021 BUDGET	2021 % OF BUDGET
REVENUES:						
Service Charges and Collections	697,964	2,080,000	34%	693,374	2,230,000	31%
Intergovernmental	-	-		-	59,905	0%
Water Tap-In Fees	550	3,500	16%	1,650	3,500	47%
Well Field Protection Fee	33,094	105,500	31%	34,038	105,500	32%
Rental Income	12,728	34,000	37%	14,904	34,000	44%
Other Revenue	8,664	21,500	40%	7,690	21,500	36%
TOTAL REVENUES:	753,000	2,244,500	34%	751,656	2,454,405	31%
EXPENDITURES:						
Personal Services	123,710	441,304	28%	152,000	457,179	33%
Contractual Services	383,720	1,951,455	20%	389,560	1,788,849	22%
Materials and Supplies	3,975	58,820	7%	8,207	56,650	14%
Other Expenditures	1,206	1,000	121%	175	1,000	17%
TOTAL EXPENDITURES	512,611	2,452,580	21%	549,942	2,303,678	24%
OTHER FINANCING SOURCES/(USES)						
Debt Proceeds	-	-		-	59,905	0%
Transfers In	-	-		-	-	
Debt Payments	(15,900)	(65,750)	24%	(46,365)	(79,831)	58%
Capital	(163,332)	(613,866)	27%	(8,573)	(320,751)	3%
TOTAL OTHER FINANCING SOURCES/(USES)	(179,233)	(679,616)		(54,938)	(340,677)	
TOTAL SURPLUS/(DEFICIT)	61,156	(887,696)		146,776	(189,950)	

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

SEWER FUND
STATEMENT OF REVENUES AND EXPENDITURES
April 30, 2021

	2020 ACTUAL	2020 BUDGET	2020 % OF BUDGET	2021 ACTUAL	2021 BUDGET	2021 % OF BUDGET
REVENUES:						
Service Charges and Collections	219,013	385,000	57%	117,846	405,000	29%
Intergovernmental	2,718	60,000	5%	584	69,715	1%
Sewer Tap-In Fees	8,650	10,000	87%	650	10,000	7%
Wastewater Treatment Fees	296,195	1,213,500	24%	342,866	1,238,500	28%
Other Revenue	-	-		75	-	
TOTAL REVENUES:	526,576	1,668,500	32%	462,022	1,723,215	27%
EXPENDITURES:						
Personal Services	123,244	426,454	29%	148,234	442,179	34%
Contractual Services	335,500	1,099,680	31%	323,452	1,150,403	28%
Materials and Supplies	4,406	47,101	9%	9,973	42,163	24%
Other Expenditures	-	200	0%	-	200	0%
TOTAL EXPENDITURES	463,150	1,573,435	29%	481,658	1,634,945	29%
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)	56,298	(57,201)		(33,653)	(245,059)	

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

COST RECOVERY
April 30, 2021

Golf Course		
	2020	2021
Revenues	60,944	131,733
Expenditure - Operating	186,910	191,929
Expenditure - Building Maint.	7,773	-
% Cost Recovery	31.30%	68.64%
Expenditure - Capital	35,806	15,645
% Cost Recovery	26.44%	63.46%
Recreation Center		
	2020	2021
Revenues	267,312	272,879
Expenditure - Operating	382,897	429,939
Expenditure - Building Maint.	10,494	-
% Cost Recovery	67.95%	63.47%
Expenditure - Capital	56,158	3,061
% Cost Recovery	59.46%	63.02%
Cassel Hills Pool		
	2020	2021
Revenues	(43)	-
Expenditure - Operating	3,650	24,217
Expenditure - Building Maint.	3,393	-
% Cost Recovery	0.00%	0.00%
Expenditure - Capital	23	668
% Cost Recovery	0.00%	0.00%

FUND STATEMENT
April 30, 2021

Fund Description.....	Beg Yr Bal....	Ytd Receipts..	Ytd Expenses..	Unexp bal.....	Encumbrances..	Unenc bal.....
110 GENERAL FUND	21,367,639.19	8,292,684.36	7,138,678.81	22,521,644.74	2,701,195.37	19,820,449.37
221 STREET FUND	1,815,344.10	775,515.86	283,703.48	2,307,156.48	55,141.56	2,252,014.92
222 STATE HIGHWAY FUND	149,809.22	62,866.40	53,418.50	159,257.12	4,488.72	154,768.40
224 PERMISS MOT VEH LIC TX FD	68,778.63	14,739.63	1505.75	82,012.51	7,126.78	74,885.73
225 LAW ENFORCEMENT FUND	35,628.93	417.95	0	36,046.88	9,068.94	26,977.94
226 DRUG LAW ENFORCEMENT FUND	2,918.77	250	0	3,168.77	0	3,168.77
227 OMVI EDUCATION & ENFORCEMENT F	17,298.98	145	0	17,443.98	0	17,443.98
228 OMVI INDIGENT FUND	187,403.19	9,873.85	0	197,277.04	0	197,277.04
229 COMPUTER LEGAL RSCH FUND	130,137.17	39,706.60	50,967.98	118,875.79	27,491.53	91,384.26
230 INDIGENT DRIVERS IAM FUND	169,988.39	2,819.85	0	172,808.24	2816	169,992.24
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
241 FEMA SPECIAL REVENUE FUND	0	0	0	0.00	0	0.00
242 STORMWATER SPECIAL REVENUE	358,458.27	94,696.93	87,308.03	365,847.17	23,060.71	342,786.46
243 CHUCK GABBARD MEMORIAL	0	0	0	0.00	0	0.00
251 COURT PROJECTS SPECIAL REVENUE	16,064.19	37,221.35	47,659.18	5,626.36	84.7	5,541.66
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	22,949.78	0.00	0	0.00
325 CAPITAL IMPROVEMENT FUND	607,676.08	23,300.00	155,551.96	475,424.12	214,015.63	261,408.49
332 POLICE-FIRE-STREET CIP FUND	713,265.74	700,976.14	359,029.57	1,055,212.31	418,637.34	636,574.97
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	0.00	0	0.00
336 STONEQUARRY CROSSINGS TIF FUND	16,043.53	0	0	16,043.53	0	16,043.53
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	0	0	0.00	0	0.00
340 OPWC FUND	331,004.95	0	31,915.67	299,089.28	175,675.41	123,413.87
355 CAPITAL IMPROVEMENT RESERVE FD	0	0	0	0.00	0	0.00
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	131,733.09	207,574.27	376,800.87	158,565.28	218,235.59
643 CASSEL HILLS GOLF MEM. FUND	564.41	0	0	564.41	0	564.41
651 WATER FUND	2,911,656.39	751,656.08	604,879.58	3,058,432.89	830,908.98	2,227,523.91
652 SEWER FUND	3,257,683.41	462,021.63	495,674.92	3,224,030.12	181,747.76	3,042,282.36
872 HOSPITAL CARE TRUST FUND	430,193.91	1,008,844.23	944,902.16	494,135.98	248,419.61	245,716.37
	35,234,338.73	12,432,418.73	10,516,430.29	37,150,327.17	5,058,444.32	32,091,882.85