GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES
June 30, 2021

	2020 ACTUAL	2020 BUDGET	2020 % OF BUDGET	2021 ACTUAL	2021 BUDGET	2021 % OF BUDGET
REVENUES:						
Income Taxes	8,348,786	16,744,000	50%	9,646,122	16,995,000	57%
Other Taxes	815,985	1,340,000	61%	795,183	1,365,000	58%
Intergovernmental	375,843	666,169	56%	220,908	674,300	33%
Licenses, Permits, and Fees	193,309	186,500	104%	94,654	203,500	47%
Fines and Forfeitures	549,788	1,271,500	43%	649,264	1,270,000	51%
Charges for Services	1,498,256	3,989,300	38%	1,808,978	3,733,700	48%
Other Revenue	938,741	1,315,630	71%	168,847	474,440	36%
TOTAL REVENUES:	**12,720,708**	**25,513,099**	**50%**	**13,383,956**	**24,715,940**	**54%**
EXPENDITURES:						
Council/City Manager	1,493,251	4,233,970	35%	1,302,033	4,518,876	29%
Finance/Tax	769,469	1,565,057	49%	756,926	1,628,495	46%
Court	794,028	1,814,680	44%	813,235	1,819,657	45%
Police	2,462,536	5,710,809	43%	2,687,129	5,882,886	46%
Fire	1,216,683	2,848,199	43%	1,361,033	3,110,554	44%
Recreation	1,309,134	3,809,739	34%	1,560,572	3,932,769	40%
DES/Public Works	1,175,515	2,732,360	43%	1,196,227	2,789,421	43%
Non-Departmental	58,588	206,066	28%	56,852	197,633	29%
TOTAL EXPENDITURES	**9,279,204**	**22,920,880**	**40%**	**9,734,007**	**23,880,291**	**41%**
OTHER FINANCING SOURCES/(USES)						
Transfers In	-	-		-	-	
Advances In	-	-		-	1,100,000	0%
Transfers Out	(1,490,886)	(4,437,000)	34%	(1,161,193)	(4,369,548)	27%
Advances Out	-	-		-	-	
TOTAL OTHER FINANCING SOURCES/(USES)	**(1,490,886)**	**(4,437,000)**		**(1,161,193)**	**(3,269,548)**	
TOTAL SURPLUS/(DEFICIT)	**1,950,618**	**(1,844,781)**		**2,488,756**	**(2,433,899)**	

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

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

	2020 ACTUAL	2020 BUDGET	2020 % OF BUDGET	2021 ACTUAL	2021 BUDGET	2021 % OF BUDGET
REVENUES:						
Intergovernmental	316,264	259,295	122%	-	68,000	0%
Other Revenue	2,069	2,069	100%	28,669	-	
TOTAL REVENUES:	**318,333**	**261,364**	**122%**	**28,669**	**68,000**	**42%**
EXPENDITURES:						
Police	113,074	246,926	46%	117,446	254,975	46%
TOTAL EXPENDITURES	**113,074**	**246,926**	**46%**	**117,446**	**254,975**	**46%**
OTHER FINANCING SOURCES/(USES)						
Transfers In	1,015,886	2,090,000	49%	1,161,193	2,120,000	55%
Advances In	-	-		-	-	
Advances Out	-	-		-	-	
Police - Capital	(124,174)	(362,726)	34%	(103,691)	(379,831)	27%
Fire - Capital	(390,499)	(638,415)	61%	(50,361)	(131,473)	38%
Public Works - Capital	(135,743)	(823,900)	16%	(59,932)	(769,260)	8%
Fire - Debt	(22,899)	(373,530)	6%	(17,595)	(372,500)	5%
Public Works - Debt	(127,493)	(346,350)	37%	(125,897)	(346,206)	36%
TOTAL OTHER FINANCING SOURCES/(USES)	**215,078**	**(454,921)**		**803,718**	**120,730**	
TOTAL SURPLUS/(DEFICIT)	**420,336**	**(440,483)**		**714,941**	**(66,245)**	

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

GOLF FUND
STATEMENT OF REVENUES AND EXPENDITURES
June 30, 2021

	2020 ACTUAL	2020 BUDGET	2020 % OF BUDGET	2021 ACTUAL	2021 BUDGET	2021 % OF BUDGET
REVENUES:						
Memberships	8,500	13,000	65%	8,355	10,000	84%
Greens Fees	143,937	418,000	34%	213,911	447,000	48%
Cart Rentals	46,661	225,000	21%	92,717	195,000	48%
Merchandise Sales	6,284	25,000	25%	11,300	25,000	45%
Food and Beverage Sales	21,354	153,000	14%	41,546	121,000	34%
Rental Income	9	400	2%	94	400	23%
Other Revenue	10,602	32,831	32%	10,256	26,000	39%
TOTAL REVENUES:	**237,347**	**867,231**	**27%**	**378,179**	**824,400**	**46%**
EXPENDITURES:						
Personal Services	201,182	530,392	38%	211,665	558,051	38%
Contractual Services	42,688	170,518	25%	62,435	179,767	35%
Materials and Supplies	61,196	208,336	29%	71,686	212,557	34%
Other Expenditures	11,017	58,322	19%	13,778	64,027	22%
TOTAL EXPENDITURES	**316,083**	**967,568**	**33%**	**359,564**	**1,014,403**	**35%**
OTHER FINANCING SOURCES/(USES)						
Transfers In	75,000	150,000	50%	-	175,000	0%
Capital	(50,502)	(106,923)	47%	(15,868)	(171,987)	9%
TOTAL OTHER FINANCING SOURCES/(USES)	**24,498**	**43,077**		**(15,868)**	**3,013**	
TOTAL SURPLUS/(DEFICIT)	**(54,238)**	**(57,261)**		**2,746**	**(186,990)**	

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

WATER FUND
STATEMENT OF REVENUES AND EXPENDITURES
June 30, 2021

	2020 ACTUAL	2020 BUDGET	2020 % OF BUDGET	2021 ACTUAL	2021 BUDGET	2021 % OF BUDGET
REVENUES:						
Service Charges and Collections	1,055,026	2,080,000	51%	1,026,539	2,230,000	46%
Intergovernmental	83,025	-		-	59,905	0%
Water Tap-In Fees	550	3,500	16%	1,650	3,500	47%
Well Field Protection Fee	49,829	105,500	47%	51,435	105,500	49%
Rental Income	19,092	34,000	56%	20,075	34,000	59%
Other Revenue	8,757	24,383	36%	11,074	21,500	52%
TOTAL REVENUES:	**1,216,278**	**2,247,383**	**54%**	**1,110,774**	**2,454,405**	**45%**
EXPENDITURES:						
Personal Services	202,839	438,304	46%	215,000	457,179	47%
Contractual Services	582,719	1,951,455	30%	615,617	1,788,849	34%
Materials and Supplies	6,498	58,820	11%	12,365	56,650	22%
Other Expenditures	1,325	1,000	132%	175	1,000	17%
TOTAL EXPENDITURES	**793,381**	**2,449,580**	**32%**	**843,156**	**2,303,678**	**37%**
OTHER FINANCING SOURCES/(USES)						
Debt Proceeds	-	-		-	59,905	0%
Transfers In	-	-		-	-	
Debt Payments	(17,530)	(65,750)	27%	(83,089)	(79,831)	104%
Capital	(303,180)	(613,866)	49%	(21,626)	(500,751)	4%
TOTAL OTHER FINANCING SOURCES/(USES)	**(320,710)**	**(679,616)**		**(104,715)**	**(520,677)**	
TOTAL SURPLUS/(DEFICIT)	**102,187**	**(881,812)**		**162,903**	**(369,950)**	

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

SEWER FUND
STATEMENT OF REVENUES AND EXPENDITURES
June 30, 2021

	2020 ACTUAL	2020 BUDGET	2020 % OF BUDGET	2021 ACTUAL	2021 BUDGET	2021 % OF BUDGET
REVENUES:						
Service Charges and Collections	187,299	385,000	49%	177,664	405,000	44%
Intergovernmental	-	-		584	69,715	1%
Sewer Tap-In Fees	8,650	10,000	87%	650	10,000	7%
Wastewater Treatment Fees	601,011	1,213,500	50%	507,608	1,238,500	41%
Other Revenue	-	-		75	-	
TOTAL REVENUES:	**796,960**	**1,608,500**	**50%**	**686,582**	**1,723,215**	**40%**
EXPENDITURES:						
Personal Services	199,156	426,454	47%	211,245	442,179	48%
Contractual Services	489,188	1,099,680	44%	736,415	1,412,203	52%
Materials and Supplies	6,074	47,101	13%	15,549	42,163	37%
Other Expenditures	-	200	0%	-	200	0%
TOTAL EXPENDITURES	**694,418**	**1,573,435**	**44%**	**963,209**	**1,896,745**	**51%**
OTHER FINANCING SOURCES/(USES)						
Transfers In	-	-		-	-	
Debt Proceeds	-	-		-	39,715	0%
Debt Payments	(2,651)	(5,400)	49%	(7,954)	(8,053)	99%
Capital	(4,685)	(146,866)	3%	(21,626)	(364,991)	6%
TOTAL OTHER FINANCING SOURCES/(USES)	**(7,337)**	**(152,266)**		**(29,580)**	**(333,329)**	
TOTAL SURPLUS/(DEFICIT)	**95,205**	**(117,201)**		**(306,208)**	**(506,859)**	

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

COST RECOVERY
June 30, 2021

Golf Course	2020	2021
Revenues	237,347	378,179
Expenditure - Operating	316,083	359,564
Expenditure - Building Maint.	16,579	-
% Cost Recovery	71.35%	105.18%
Expenditure - Capital	50,502	15,868
% Cost Recovery	61.94%	100.73%

Recreation Center	2020	2021
Revenues	298,486	426,511
Expenditure - Operating	494,653	613,190
Expenditure - Building Maint.	23,036	-
% Cost Recovery	57.66%	69.56%
Expenditure - Capital	65,391	23,773
% Cost Recovery	51.19%	66.96%

Cassel Hills Pool	2020	2021
Revenues	(43)	59,129
Expenditure - Operating	5,470	68,660
Expenditure - Building Maint.	7,857	-
% Cost Recovery	0.00%	86.12%
Expenditure - Capital	5,059	13,479
% Cost Recovery	0.00%	71.99%

FUND STATEMENT
June 30, 2021

Fund	Description..................	Beg Yr Bal....	Ytd Receipts..	Ytd Expenses..	Unexp bal.....	Encumbrances..	Unenc bal.....
110	GENERAL FUND	21,367,639.19	13,383,955.94	10,895,201.98	23,856,393.15	2,762,888.63	21,093,504.52
221	STREET FUND	1,815,344.10	968,688.82	436,615.77	2,347,417.15	201,781.57	2,145,635.58
222	STATE HIGHWAY FUND	149,809.22	78,560.45	53,661.40	174,708.27	4,371.96	170,336.31
224	PERMISS MOT VEH LIC TX FD	68,778.63	21,360.82	9998.99	80,140.46	6,677.08	73,463.38
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	325	0	3,243.77	0	3,243.77
227	OMVI EDUCATION & ENFORCEMENT F	17,298.98	270	0	17,568.98	0	17,568.98
228	OMVI INDIGENT FUND	187,403.19	26,909.34	0	214,312.53	0	214,312.53
229	COMPUTER LEGAL RSCH FUND	130,137.17	61,103.30	63,021.95	128,218.52	37,554.94	90,663.58
230	INDIGENT DRIVERS IAM FUND	169,988.39	4,849.75	509.5	174,328.64	2490.5	171,838.14
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	145,451.99	128,134.38	375,775.88	19,337.32	356,438.56
243	CHUCK GABBARD MEMORIAL	0	0	0	0.00	0	0.00
251	COURT PROJECTS SPECIAL REVENUE	16,064.19	57,535.65	69,174.50	4,425.34	72.6	4,352.74
255	EMPLOYEE RETIREMENT RESERVE	475,177.27	0	129,085.85	346,091.42	0	346,091.42
260	CRISIS INTERVENTION TRAIN FUND	0	28,711.91	28,711.91	0.00	0	0.00
325	CAPITAL IMPROVEMENT FUND	607,676.08	67,354.88	308,880.86	366,150.10	277,302.63	88,847.47
332	POLICE-FIRE-STREET CIP FUND	713,265.74	1,189,861.72	474,920.89	1,428,206.57	537,844.84	890,361.73
333	TIF CAPITAL PROJECTS FUND	342,684.42	36629.11	408.5	378,905.03	0	378,905.03
335	DIXIE PHASE 3 - SIB LOAN FUND	0	0	0	0.00	0	0.00
336	STONEQUARRY CROSSINGS TIF FUND	16,043.53	2376.96	26.52	18,393.97	0	18,393.97
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	43,053.67	287,951.28	175,675.41	112,275.87
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	378,178.51	375,432.52	455,388.04	173,198.52	282,189.52
643	CASSEL HILLS GOLF MEM. FUND	564.41	0	0	564.41	0	564.41
651	WATER FUND	2,911,656.39	1,110,774.24	947,871.12	3,074,559.51	801,217.45	2,273,342.06
652	SEWER FUND	3,257,683.41	686,581.11	992,789.19	2,951,475.33	106,782.99	2,844,692.34
872	HOSPITAL CARE TRUST FUND	430,193.91	1,740,067.62	1,567,004.70	603,256.83	567,149.95	36,106.88
		35,234,338.73	19,989,965.07	16,524,504.20	38,699,799.60	5,683,415.33	33,016,384.27