

GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES
July 31, 2021

	2020 JULY ACTUAL	2020 JAN-JULY BUDGET	2020 JAN-JULY ACTUAL	2020 JAN-DEC BUDGET	2020 % BUDGET	2021 JULY ACTUAL	2021 JAN-JULY BUDGET	2021 JAN-JULY ACTUAL	2021 JAN-DEC BUDGET	2021 % BUDGET
REVENUES:										
Income Taxes	1,633,218	9,767,333	9,982,004	16,744,000	60%	1,253,871	9,913,750	10,899,930	16,995,000	64%
Other Taxes	3,176	781,667	819,161	1,340,000	61%	6,854	796,250	802,037	1,365,000	59%
Intergovernmental	23,050	388,599	398,893	666,169	60%	27,604	393,342	248,512	674,300	37%
Licenses, Permits, and Fees	14,243	108,792	207,552	186,500	111%	45,644	118,708	140,257	203,500	69%
Fines and Forfeitures	101,440	741,808	651,228	1,271,500	51%	110,769	740,833	760,033	1,270,000	60%
Charges for Services	244,748	2,327,092	1,743,004	3,989,300	44%	328,539	2,177,992	2,159,925	3,733,700	58%
Other Revenue	11,029	767,451	949,770	1,315,630	72%	25,519	276,757	194,366	474,440	41%
TOTAL REVENUES:	2,030,904	14,882,641	14,751,612	25,513,099	58%	1,798,800	14,417,632	15,205,060	24,715,940	62%
EXPENDITURES:										
Council/City Manager	119,363	2,470,983	1,612,614	4,235,970	38%	240,568	2,636,011	1,558,314	4,518,876	34%
Finance/Tax	127,812	913,848	897,281	1,566,597	57%	101,902	949,955	870,915	1,628,495	53%
Court	126,354	1,058,563	920,382	1,814,680	51%	126,175	1,061,466	949,493	1,819,657	52%
Police	386,031	3,332,061	2,848,567	5,712,104	50%	452,053	3,431,684	3,192,100	5,882,886	54%
Fire	196,889	1,662,167	1,413,572	2,849,429	50%	215,683	1,814,490	1,591,081	3,110,554	51%
Recreation	217,413	2,245,051	1,526,547	3,848,659	40%	349,000	2,294,115	1,931,499	3,932,769	49%
DES/Public Works	206,056	1,602,204	1,381,402	2,746,635	50%	216,438	1,627,162	1,426,845	2,789,421	51%
Non-Departmental	6,458	170,205	65,047	206,066	32%	6,918	115,286	63,770	197,633	32%
TOTAL EXPENDITURES	1,386,376	13,405,081	10,665,412	22,980,140	46%	1,708,737	13,930,169	11,584,017	23,880,291	49%
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	-	-	-	-	-	-	-	-	-
Advances In	-	-	-	-	-	-	-	-	1,100,000	0%
Transfers Out	(174,525)	(2,588,250)	(1,665,411)	(4,437,000)	38%	(195,072)	(2,548,903)	(1,356,265)	(4,369,548)	31%
Advances Out	(400,000)	-	(400,000)	(400,000)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	(574,525)	(2,588,250)	(2,065,411)	(4,837,000)		(195,072)	(2,548,903)	(1,356,265)	(3,269,548)	
TOTAL SURPLUS/(DEFICIT)	70,003	(1,110,590)	2,020,789	(2,304,041)		(105,009)	(2,061,441)	2,264,778	(2,433,899)	

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

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

	2020 JULY ACTUAL	2020 JAN-JULY BUDGET	2020 JAN-JULY ACTUAL	2020 JAN-DEC BUDGET	2020 % OF BUDGET	2021 JULY ACTUAL	2021 JAN-JULY BUDGET	2021 JAN-JULY ACTUAL	2021 JAN-DEC BUDGET	2021 % OF BUDGET
REVENUES:										
Intergovernmental	-	151,255	316,264	259,295	122%	-	39,667	-	68,000	0%
Other Revenue	-	37,155	63,694	63,694	100%	-	-	28,669	-	
TOTAL REVENUES:	-	188,410	379,958	322,989	118%	-	39,667	28,669	68,000	42%
EXPENDITURES:										
Police	18,876	144,040	131,950	246,926	53%	19,359	148,735	138,174	254,975	54%
TOTAL EXPENDITURES	18,876	144,040	131,950	246,926	53%	19,359	148,735	138,174	254,975	54%
OTHER FINANCING SOURCES/(USES)										
Transfers In	174,525	1,221,215	1,190,411	2,093,512	57%	174,146	1,236,667	1,335,338	2,120,000	63%
Advances In	-	-	-	-		-	-	-	-	
Advances Out	-	-	-	-		-	-	-	-	
Police - Capital	(78,986)	(211,590)	(203,160)	(362,726)	56%	(3,805)	(221,568)	(107,496)	(379,831)	28%
Fire - Capital	(82,099)	(375,325)	(472,598)	(643,415)	73%	(15,678)	(76,693)	(66,039)	(131,473)	50%
Public Works - Capital	(3,160)	(480,608)	(138,903)	(823,900)	17%	(174,260)	(448,735)	(234,191)	(769,260)	30%
Fire - Debt	-	(217,893)	(22,899)	(373,530)	6%	0	(217,292)	(17,595)	(372,500)	5%
Public Works - Debt	-	(202,038)	(127,493)	(346,350)	37%	0	(201,954)	(125,897)	(346,206)	36%
TOTAL OTHER FINANCING SOURCES/(USES)	10,280	(266,238)	225,358	(456,409)		(19,597)	70,426	784,120	120,730	
TOTAL SURPLUS/(DEFICIT)	(8,595)	(221,868)	473,366	(380,346)		(38,956)	(38,643)	674,615	(66,245)	

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

GOLF FUND
STATEMENT OF REVENUES AND EXPENDITURES
July 31, 2021

	2020 JULY ACTUAL	2020 JAN-JULY BUDGET	2020 JAN-JULY ACTUAL	2020 JAN-DEC BUDGET	2020 % OF BUDGET	2021 JULY ACTUAL	2021 JAN-JULY BUDGET	2021 JAN-JULY ACTUAL	2021 JAN-DEC BUDGET	2021 % OF BUDGET
REVENUES:										
Memberships	-	7,583	8,500	13,000	65%	-	5,833	8,355	10,000	84%
Greens Fees	74,561	243,833	218,498	418,000	52%	76,992	260,750	290,903	447,000	65%
Cart Rentals	32,244	131,250	78,904	225,000	35%	35,758	113,750	128,474	195,000	66%
Merchandise Sales	2,828	14,583	9,112	25,000	36%	2,738	14,583	14,038	25,000	56%
Food and Beverage Sales	12,478	89,250	33,832	153,000	22%	17,091	70,583	58,637	121,000	48%
Rental Income	-	233	9	400	2%	9	233	103	400	26%
Other Revenue	3,191	19,151	13,793	32,831	42%	3,886	15,167	14,141	26,000	54%
TOTAL REVENUES:	125,302	505,885	362,649	867,231	42%	136,474	480,900	514,652	824,400	62%
EXPENDITURES:										
Personal Services	40,727	322,039	244,862	552,067	44%	44,232	325,530	259,998	558,051	47%
Contractual Services	21,729	99,469	64,417	170,518	38%	22,786	104,864	85,221	179,767	47%
Materials and Supplies	21,141	121,529	82,337	208,336	40%	13,796	123,992	85,482	212,557	40%
Other Expenditures	7,497	34,021	17,887	58,322	31%	9,795	37,349	23,573	64,027	37%
TOTAL EXPENDITURES	91,094	577,058	409,502	989,243	41%	90,608	591,735	454,273	1,014,403	45%
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	87,500	75,000	150,000	50%	-	102,083	-	175,000	0%
Capital	-	(62,372)	(50,502)	(106,923)	47%	(223)	(100,326)	(16,092)	(171,987)	9%
TOTAL OTHER FINANCING SOURCES/(USES)	-	25,128	24,498	43,077		(223)	1,758	(16,092)	3,013	
TOTAL SURPLUS/(DEFICIT)	34,208	(46,045)	(22,355)	(78,935)		45,642	(109,077)	44,288	(186,990)	

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

WATER FUND
STATEMENT OF REVENUES AND EXPENDITURES
July 31, 2021

	2020 JULY ACTUAL	2020 JAN-JULY BUDGET	2020 JAN-JULY ACTUAL	2020 JAN-DEC BUDGET	2020 % OF BUDGET	2021 JULY ACTUAL	2021 JAN-JULY BUDGET	2021 JAN-JULY ACTUAL	2021 JAN-DEC BUDGET	2021 % OF BUDGET
REVENUES:										
Service Charges and Collections	187,099	1,213,333	1,242,124	2,080,000	60%	140,964	1,300,833	1,206,845	2,230,000	54%
Intergovernmental	-	-	83,025	-		-	34,945	-	59,905	0%
Water Tap-In Fees	-	2,042	550	3,500	16%	1,300	2,042	2,950	3,500	84%
Well Field Protection Fee	8,545	61,542	58,374	105,500	55%	6,681	61,542	60,386	105,500	57%
Rental Income	3,182	19,833	22,274	34,000	66%	3,460	19,833	23,535	34,000	69%
Other Revenue	5	14,224	8,762	24,383	36%	1,584	12,542	12,659	21,500	59%
TOTAL REVENUES:	198,831	1,310,974	1,415,109	2,247,383	63%	153,989	1,431,736	1,306,375	2,454,405	53%
EXPENDITURES:										
Personal Services	35,013	262,961	237,852	450,791	53%	33,163	266,688	253,967	457,179	56%
Contractual Services	115,229	1,138,349	697,948	1,951,455	36%	120,423	1,043,495	736,028	1,788,849	41%
Materials and Supplies	4,712	34,312	11,210	58,820	19%	4,270	33,046	16,635	56,650	29%
Other Expenditures	55	583	1,380	1,000	138%	-	583	175	1,000	17%
TOTAL EXPENDITURES	155,009	1,436,206	948,390	2,462,067	39%	157,856	1,343,812	1,006,805	2,303,678	44%
OTHER FINANCING SOURCES/(USES)										
Debt Proceeds	-	-	-	-		-	-	-	59,905	0%
Transfers In	-	-	-	10,939	0%	-	-	-	-	
Debt Payments	-	(38,354)	(17,530)	(65,750)	27%	-	(46,568)	(83,089)	(79,831)	104%
Capital	(74,604)	(358,088)	(377,784)	(613,866)	62%	(1,603)	(292,105)	(23,229)	(500,751)	5%
TOTAL OTHER FINANCING SOURCES/(USES)	(74,604)	(396,443)	(395,314)	(668,677)		(1,603)	(338,673)	(106,318)	(520,677)	
TOTAL SURPLUS/(DEFICIT)	(30,782)	(521,675)	71,405	(883,360)		(5,470)	(250,749)	193,252	(369,950)	

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

SEWER FUND
STATEMENT OF REVENUES AND EXPENDITURES
July 31, 2021

	2020 JULY ACTUAL	2020 JAN-JULY BUDGET	2020 JAN-JULY ACTUAL	2020 JAN-DEC BUDGET	2020 % OF BUDGET	2021 JULY ACTUAL	2021 JAN-JULY BUDGET	2021 JAN-JULY ACTUAL	2021 JAN-DEC BUDGET	2021 % OF BUDGET
REVENUES:										
Service Charges and Collections	32,162	224,583	219,461	385,000	57%	24,694	236,250	209,042	405,000	52%
Intergovernmental	744	36,586	6,183	62,718	10%	-	40,667	584	69,715	1%
Sewer Tap-In Fees	-	5,833	8,650	10,000	87%	1,550	5,833	2,200	10,000	22%
Wastewater Treatment Fees	105,271	707,875	706,283	1,213,500	58%	71,018	722,458	595,532	1,238,500	48%
Other Revenue	-	-	-	-	-	-	-	75	-	-
TOTAL REVENUES:	138,178	974,877	940,576	1,671,218	56%	97,262	1,005,209	807,433	1,723,215	47%
EXPENDITURES:										
Personal Services	33,359	254,220	232,515	435,805	53%	32,941	257,938	249,989	442,179	57%
Contractual Services	80,676	641,480	569,864	1,099,680	52%	82,908	823,785	819,312	1,412,203	58%
Materials and Supplies	1,388	27,476	7,462	47,101	16%	2,298	24,595	17,847	42,163	42%
Other Expenditures	-	117	-	200	0%	-	117	-	200	0%
TOTAL EXPENDITURES	115,423	923,292	809,841	1,582,786	51%	118,146	1,106,435	1,087,148	1,896,745	57%
OTHER FINANCING SOURCES/(USES)										
Transfers In	-	-	-	9,640	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-	39,715	0%
Debt Payments	-	(3,150)	(2,651)	(5,400)	49%	-	(4,697)	(7,954)	(8,053)	99%
Capital	-	(85,672)	(4,685)	(146,866)	3%	(1,603)	(212,912)	(23,229)	(364,991)	6%
TOTAL OTHER FINANCING SOURCES/(USES)	-	(88,822)	(7,336)	(142,626)		(1,603)	(217,609)	(31,183)	(333,329)	
TOTAL SURPLUS/(DEFICIT)	22,755	(37,237)	123,399	(54,194)		(22,487)	(318,835)	(310,898)	(506,859)	

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

COST RECOVERY
July 31, 2021

Golf Course					
	2017	2018	2019	2020	2021
Revenues	532,164	490,799	471,255	237,347	514,652
Expenditure - Operating	466,428	454,218	476,726	316,083	454,273
Expenditure - Building Maint.	10,560	11,057	7,461	16,579	16,499
% Cost Recovery	111.57%	105.49%	97.33%	71.35%	109.32%
Expenditure - Capital	107,317	189,396	90,284	50,502	16,092
% Cost Recovery	91.08%	74.97%	82.03%	61.94%	105.71%
Recreation Center					
	2017	2018	2019	2020	2021
Revenues	736,325	738,764	747,503	298,486	509,814
Expenditure - Operating	746,504	767,810	774,087	494,653	743,487
Expenditure - Building Maint.	18,833	19,663	6,094	23,036	13,854
% Cost Recovery	96.21%	93.81%	95.81%	57.66%	67.32%
Expenditure - Capital	23,833	117,283	207,562	65,391	40,433
% Cost Recovery	93.30%	81.65%	75.68%	51.19%	63.90%
Cassel Hills Pool					
	2017	2018	2019	2020	2021
Revenues	86,400	89,589	86,938	(43)	79,872
Expenditure - Operating	68,295	63,465	68,663	5,905	95,825
Expenditure - Building Maint.	14,360	16,585	28,371	7,857	29,548
% Cost Recovery	104.53%	111.92%	89.60%	0.00%	63.71%
Expenditure - Capital	8,515	15,303	24,625	5,059	16,775
% Cost Recovery	94.77%	93.96%	71.46%	0.00%	56.19%

FUND STATEMENT
July 31, 2021

Fund Description.....	Beg Yr Bal....	Ytd Receipts..	Ytd Expenses..	Unexp bal....	Encumbrances..	Unenc bal....
110 GENERAL FUND	21,367,639.19	15,205,059.97	13,114,427.98	23,458,271.18	1,252,848.43	22,205,422.75
221 STREET FUND	1,815,344.10	1,072,494.56	635,336.05	2,252,502.61	703,586.16	1,548,916.45
222 STATE HIGHWAY FUND	149,809.22	86,929.35	53,800.00	182,938.57	4,233.36	178,705.21
224 PERMISS MOT VEH LIC TX FD	68,778.63	25,353.15	10292.03	83,839.75	6,384.04	77,455.71
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	350	0	3,268.77	0	3,268.77
227 OMVI EDUCATION & ENFORCEMENT F	17,298.98	290	0	17,588.98	0	17,588.98
228 OMVI INDIGENT FUND	187,403.19	30,354.81	0	217,758.00	0	217,758.00
229 COMPUTER LEGAL RSCH FUND	130,137.17	71,792.30	74,185.09	127,744.38	13,427.59	114,316.79
230 INDIGENT DRIVERS IAM FUND	169,988.39	5,709.35	824.50	174,873.24	2,175.50	172,697.74
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
238 AMERICAN RESCUE PLAN ACT	0	785,475.82	0	785,475.82	0	785,475.82
241 FEMA SPECIAL REVENUE FUND	0	0	0	0.00	0	0.00
242 STORMWATER SPECIAL REVENUE	358,458.27	169,102.69	147,204.76	380,356.20	19,422.70	360,933.50
243 CHUCK GABBARD MEMORIAL	0	0	0	0.00	0	0.00
251 COURT PROJECTS SPECIAL REVENUE	16,064.19	67,933.28	81,003.45	2,994.02	60.50	2,933.52
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	90,195.88	345,913.86	351,958.10	201,677.07	150,281.03
332 POLICE-FIRE-STREET CIP FUND	713,265.74	1,538,152.86	689,392.18	1,562,026.42	567,926.86	994,099.56
333 TIF CAPITAL PROJECTS FUND	342,684.42	36,629.11	11238.11	368,075.42	14,320.39	353,755.03
335 DIXIE PHASE 3 - SIB LOAN FUND	0	0	0	0.00	0	0.00
336 STONEQUARRY CROSSINGS TIF FUND	16,043.53	2,376.96	729.74	17,690.75	14,296.78	3,393.97
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	136,761.49	194,243.46	136,761.49	57,481.97
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	1,433,133.27	1431972.96	119,398.42	0	119,398.42
641 GOLF COURSE OPERATIONS FUND	452,642.05	514,652.44	470,364.85	496,929.64	113,575.83	383,353.81
643 CASSEL HILLS GOLF MEM. FUND	564.41	0	0	564.41	0	564.41
651 WATER FUND	2,911,656.39	1,306,374.69	1,113,122.78	3,104,908.30	831,405.04	2,273,503.26
652 SEWER FUND	3,257,683.41	807,432.88	1,118,330.81	2,946,785.48	239,087.04	2,707,698.44
872 HOSPITAL CARE TRUST FUND	430,193.91	2,130,014.65	1,844,156.01	716,052.55	289,818.64	426,233.91
	35,234,338.73	25,408,937.88	21,436,854.41	39,206,422.20	4,420,076.36	34,786,345.84