



**Fiscal Year 2018-2019
Compilation of Deposits as of
July 31, 2019**

| GENERAL FUND | TOTAL |
|---|-------------------|
| Cash | 1,210,188 |
| Texpool | 5,774,276 |
| All Petty Cash/Change Boxes | <u>2,494</u> |
| | 6,986,958 |
| DEBT SERVICE FUNDS | |
| Debt Service Cash | 5,952 |
| Debt Service Texpool | <u>79,885</u> |
| LTLTD Debt Service Cash | <u>-</u> |
| | 85,837 |
| SPECIAL REVENUE FUNDS | |
| Parkland Highland Cash | 18,550 |
| Parkland Highland TexPool | <u>210,442</u> |
| | 228,992 |
| Parkland Cash | - |
| Parkland TexPool | <u>197,200</u> |
| | 197,200 |
| Road Tax Cash | 337,280 |
| Road Tax TexPool | <u>929,403</u> |
| | 1,266,683 |
| Hotel Occupancy Tax Cash | 274,590 |
| Hotel Occupancy Tax Texpool | <u>5,185,038</u> |
| | 5,459,628 |
| LEOSE Cash | <u>6,025</u> |
| | 6,025 |
| Court Technology Cash | 5,810 |
| Court Technology Texpool | <u>32,473</u> |
| | 38,283 |
| Child Safety Cash | 2,959 |
| Child Safety TexPool | <u>577</u> |
| | 3,536 |
| Court Building Security Cash | (6,003) |
| Court Building Security Texpool | <u>79</u> |
| | (5,924) |
| State Forfeiture Fund Cash | <u>2,721</u> |
| | 2,721 |
| Federal Asset Forfeiture Fund Cash | <u>87,916</u> |
| | 87,916 |
| Juvenile Case Mgr Cash | - |
| Juvenile Case Mgr TexPool | <u>33,865</u> |
| | 33,865 |
| Hazardous Household Waste Cash | 40 |
| Hazardous Household Waste Texpool | <u>219,032</u> |
| | 219,072 |
| Grant Fund | (16,042) |
| | (16,042) * |
| PSAP Cash | <u>1,959</u> |
| | 1,959 |
| CAPITAL PROJECTS FUNDS | |
| Capital Reserve Cash | 2,993 |
| Capital Reserve Texpool | <u>2,701,170</u> |
| | 2,704,163 |
| Capital Project - Flintrock Road | <u>15,658</u> |
| | 15,658 |
| Capital Project - PD Facility | 100,000 |
| Capital Project - PD Facility Texpool | <u>704,818</u> |
| | 804,818 |
| Capital Project - Sports Complex | <u>42,226</u> |
| | 42,226 |
| ENTERPRISE FUND | |
| Solid Waste Cash | 445,937 |
| Solid Waste Change | 200 |
| Solid Waste Texpool | <u>395,148</u> |
| | 841,285 |
| TOTAL CASH ON HAND END OF PERIOD | 19,004,859 |

* Reimbursement pending from TCEQ for electric vehicle charging station

| | |
|---|-------------------|
| Prosperity Bank Deposits | 2,538,759 |
| TexPool Deposits | 16,463,406 |
| Petty Cash and Tills | 2,694 |
| Total Cash and TexPool Deposits this period ended | <u>19,004,859</u> |

**STATEMENT OF REVENUES AND EXPENDITURES - GENERAL FUND
FOR THE MONTH ENDED JULY 31, 2019**

| | YEAR TO DATE | | | % of Budget Realized | ANNUAL | | |
|---|----------------------|---------------------------------|---------------------|----------------------|----------------------|----------------------|-------------------|
| | BUDGET | ACTUAL & ENCUMB | VARIANCE | | BUDGET | PROJECTED ACTUAL | VARIANCE |
| REVENUES | | | | | | | |
| AD VALOREM TAXES | \$ 5,612,106 | \$ 5,648,150 | \$ 36,044 | 100% | \$ 5,625,469 | \$ 5,650,469 | \$ 25,000 (1) |
| FRANCHISE FEES | 511,082 | 511,147 | 65 | 53% | 956,500 | 956,500 | - |
| SALES & MIXED BEVERAGE TAX | 3,321,908 | 3,553,822 | 231,914 | 87% | 4,064,750 | 4,229,750 | 165,000 (2) |
| PERMITS & LICENSES | 1,770,368 | 2,517,168 | 746,800 | 136% | 1,855,000 | 2,565,000 | 710,000 (3) |
| FINES & FEES | 597,870 | 431,191 | (166,679) | 58% | 748,400 | 578,400 | (170,000) (4) |
| INTEREST INCOME | 67,605 | 116,432 | 48,827 | 150% | 77,500 | 117,500 | 40,000 (5) |
| MISCELLANEOUS | 151,972 | 167,833 | 15,861 | 56% | 297,350 | 297,350 | - |
| PARKS & RECREATION | 5,249 | 6,315 | 1,066 | 12% | 51,748 | 51,748 | - |
| ACTIVITY CENTER | 316,412 | 295,707 | (20,705) | 79% | 373,400 | 373,400 | - |
| SWIM CENTER | 221,593 | 188,900 | (32,693) | 77% | 244,705 | 244,705 | - |
| DONATIONS/GRANTS | 18,220 | 23,493 | 5,273 | 120% | 19,500 | 19,500 | - |
| TOTAL REVENUES | \$ 12,594,385 | \$ 13,460,158 | \$ 865,773 | 94% | \$ 14,314,322 | \$ 15,084,322 | \$ 770,000 |
| EXPENDITURES | | | | | | | |
| GENERAL SERVICES | \$ 610,802 | \$ 609,071 | \$ 1,731 | 69% | \$ 877,372 | \$ 877,372 | \$ - |
| ADMINISTRATION | 757,692 | 753,041 | 4,651 | 76% | 989,712 | 979,712 | 10,000 (6) |
| FINANCE | 412,397 | 385,223 | 27,174 | 77% | 501,850 | 501,850 | - |
| POLICE | 4,410,760 | 4,329,398 | 81,362 | 78% | 5,534,227 | 5,484,227 | 50,000 (6) |
| PUBLIC WORKS | 676,986 | 676,688 | 298 | 77% | 875,676 | 865,676 | 10,000 (6) |
| MUNICIPAL COURT | 612,621 | 581,562 | 31,059 | 76% | 769,570 | 754,570 | 15,000 |
| BLDG & DEVELOPMENT SERVICES | 1,383,538 | 1,293,283 | 90,255 | 74% | 1,745,989 | 1,655,989 | 90,000 (6) |
| PARKS & RECREATION | 1,101,098 | 1,082,371 | 18,727 | 77% | 1,399,258 | 1,399,258 | - |
| ACTIVITY CENTER | 558,899 | 486,668 | 72,231 | 68% | 714,577 | 669,577 | 45,000 (7) |
| SWIM CENTER | 467,757 | 462,508 | 5,249 | 79% | 587,935 | 587,935 | - |
| CAPITAL OUTLAY | - | - | - | 0% | 310,000 | 310,000 | - |
| TOTAL EXPENDITURES | \$ 10,992,550 | \$ 10,659,813 | \$ 332,737 | 75% | \$ 14,306,166 | \$ 14,086,166 | \$ 220,000 |
| REVENUES OVER/(UNDER) EXPENDITURES | \$ 1,601,835 | \$ 2,800,345 | \$ 1,198,510 | | \$ 8,156 | \$ 998,156 | \$ 990,000 |
| OTHER FINANCING SOURCES/(USES) | | | | | | | |
| TRANSFER TO CAPITAL RESERVE FUND | \$ 350,000 | \$ 350,000 | \$ - | | \$ (350,000) | \$ (350,000) | \$ - |
| | | FUND BALANCE - BEGINNING | | | \$ 4,639,306 | \$ 5,103,547 | \$ 464,241 |
| | | FUND BALANCE - ENDING | | | 4,297,462 | 5,751,703 | 1,454,241 |
| | | FUND BALANCE RATIO | | | 30% | 41% | |

- (1) Ad valorem tax revenue was projected as 99% collectible but actual collections will likely come in slightly higher.
- (2) Sales tax has consistently remained ahead of expectations by approximately 3-4%. Mixed beverage tax is ahead of budget by \$25,000.
- (3) Two large building permits came in that were not budgeted and two commercial building projects were higher than expected.
- (4) Less moving violations and less Marshal collections than historical trend.
- (5) Additional revenue collected due to the rise in interest rates.
- (6) Personnel savings from vacant positions.
- (7) Personnel savings from vacant positions and less youth class expenditures.