



**Fiscal Year 2018-2019
Compilation of Deposits as of
September 30, 2019**

GENERAL FUND		TOTAL
	Cash	340,253
	Texpool	5,795,119
	All Petty Cash/Change Boxes	<u>2,494</u>
		6,137,866
DEBT SERVICE FUNDS		
	Debt Service Cash	10,239
	Debt Service Texpool	<u>80,175</u>
		90,414
	LTLTD Debt Service Cash	<u>-</u>
		-
SPECIAL REVENUE FUNDS		
	Parkland Highland Cash	26,250
	Parkland Highland TexPool	<u>211,205</u>
		237,455
	Parkland Cash	-
	Parkland TexPool	<u>197,915</u>
		197,915
	Road Tax Cash	399,605
	Road Tax TexPool	<u>932,773</u>
		1,332,378
	Hotel Occupancy Tax Cash	327,000
	Hotel Occupancy Tax Texpool	<u>5,203,837</u>
		5,530,837
	LEOSE Cash	<u>3,000</u>
		3,000
	Court Technology Cash	2,391
	Court Technology Texpool	<u>32,591</u>
		34,982
	Child Safety Cash	6,072
	Child Safety TexPool	<u>579</u>
		6,651
	Court Building Security Cash	(5,961)
	Court Building Security Texpool	<u>79</u>
		(5,882)
	State Forfeiture Fund Cash	<u>2,721</u>
		2,721
	Federal Asset Forfeiture Fund Cash	<u>104,642</u>
		104,642
	Juvenile Case Mgr Cash	132
	Juvenile Case Mgr TexPool	<u>32,067</u>
		32,199
	Hazardous Household Waste Cash	35,765
	Hazardous Household Waste Texpool	<u>219,826</u>
		255,590
	Grant Fund	(8,021)
		(8,021)
	PSAP Cash	<u>886</u>
		886
CAPITAL PROJECTS FUNDS		
	Capital Reserve Cash	(650)
	Capital Reserve Texpool	<u>2,555,333</u>
		2,554,683
	Capital Project - Flintrock Road	<u>27,654</u>
		27,654
	Capital Project - PD Facility	(52,016)
	Capital Project - PD Facility Texpool	<u>707,374</u>
		655,357
	Capital Project - Transportation***	152,500
	Capital Project - Transportation Texpool	<u>0</u>
		152,500
	Capital Project - Sports Complex	<u>42,226</u>
		42,226
ENTERPRISE FUND		
	Solid Waste Cash	61,906
	Solid Waste Change	200
	Solid Waste Texpool	<u>396,581</u>
		458,687
TOTAL CASH ON HAND END OF PERIOD		17,844,742

* Reimbursement pending from TCEQ for electric vehicle charging station

** Negative balance due to processing checks on 9/30/2019

*** Negative balance related to the anticipated transportation debt issuance

Prosperity Bank Deposits	1,476,593
TexPool Deposits	16,365,454
Petty Cash and Tills	2,694
Total Cash and TexPool Deposits this period ended	<u>17,844,742</u>

Restricted Funds	8,724,843
Committed	2,990,054
Unassigned (use for Maintenance & Operations)	6,137,866

**STATEMENT OF REVENUES AND EXPENDITURES - GENERAL FUND
FOR THE MONTH ENDED SEPTEMBER 30, 2019**

	YEAR TO DATE			% of Budget Realized	ANNUAL		
	BUDGET	ACTUAL & ENCUMB	VARIANCE		BUDGET	PROJECTED ACTUAL	VARIANCE
REVENUES							
AD VALOREM TAXES	\$ 5,625,469	\$ 5,659,833	\$ 34,364	101%	\$ 5,625,469	\$ 5,658,469	\$ 33,000 (1)
FRANCHISE FEES	956,500	687,701	(268,799)	72%	956,500	956,500	-
SALES & MIXED BEVERAGE TAX	4,064,750	4,211,599	146,849	104%	4,064,750	4,269,750	205,000 (2)
PERMITS & LICENSES	1,855,000	2,856,698	1,001,698	154%	1,855,000	2,765,000	910,000 (3)
FINES & FEES	748,400	528,956	(219,444)	71%	748,400	538,400	(210,000) (4)
INTEREST INCOME	77,500	143,495	65,995	185%	77,500	117,500	40,000 (5)
MISCELLANEOUS	297,350	269,426	(27,924)	91%	297,350	297,350	-
PARKS & RECREATION	51,748	51,453	(295)	99%	51,748	51,748	-
ACTIVITY CENTER	373,400	352,261	(21,139)	94%	373,400	373,400	-
SWIM CENTER	244,705	226,124	(18,581)	92%	244,705	244,705	-
DONATIONS/GRANTS	19,500	29,468	9,968	151%	19,500	19,500	-
TOTAL REVENUES	\$ 14,314,322	\$ 15,017,014	\$ 702,692	105%	\$ 14,314,322	\$ 15,292,322	\$ 978,000
EXPENDITURES							
GENERAL SERVICES	\$ 1,187,372	\$ 808,083	\$ 379,289	92%	\$ 877,372	\$ 877,372	\$ -
ADMINISTRATION	989,712	1,098,880	(109,168)	111%	989,712	989,712	-
FINANCE	501,850	468,864	32,986	93%	501,850	501,850	-
POLICE	5,534,227	5,284,501	249,726	95%	5,534,227	5,434,227	100,000 (6)
PUBLIC WORKS	875,676	813,574	62,102	93%	875,676	855,676	20,000 (6)
COURT	769,570	710,716	58,854	92%	769,570	749,570	20,000
BLDG & DEVELOPMENT SERVICES	1,745,989	1,609,581	136,408	92%	1,745,989	1,645,989	100,000 (6)
PARKS & RECREATION	1,399,258	1,356,147	43,111	97%	1,399,258	1,399,258	-
ACTIVITY CENTER	714,577	636,622	77,955	89%	714,577	669,577	45,000 (7)
SWIM CENTER	587,935	555,708	32,227	95%	587,935	587,935	-
CAPITAL OUTLAY	-	-	-	0%	310,000	310,000	-
TOTAL EXPENDITURES	\$ 14,306,166	\$ 13,342,676	\$ 963,490	93%	\$ 14,306,166	\$ 14,021,166	\$ 285,000
REVENUES OVER/(UNDER) EXPENDITURES	\$ 8,156	\$ 1,674,338	\$ 1,666,182		\$ 8,156	\$ 1,271,156	\$ 1,263,000
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	6,024,703	1,727,241
		FUND BALANCE RATIO			30%	43%	

- (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 4%. Mixed beverage tax is ahead of budget by \$25,000.
- (3) Two large building permits and one commercial site development permit 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.