



Fiscal Year 2020-2021
Cash Balances as of August 31, 2021

GENERAL FUND	TOTAL
Cash	2,219,586
Texpool	6,139,624
All Petty Cash/Change Boxes	<u>2,394</u>
	8,361,604
DEBT SERVICE FUNDS	
Debt Service Cash	123,524
Debt Service Texpool	<u>82</u>
	123,606
SPECIAL REVENUE FUNDS	
Parkland Highland Cash	119,350
Parkland Highland TexPool	<u>213,231</u>
	332,581
Parkland Cash	209,500
Parkland TexPool	<u>199,814</u>
	409,314
Road Tax Cash	705,373
Road Tax TexPool	<u>706,639</u>
	1,412,012
Hotel Occupancy Tax Cash	4,698,593
Hotel Occupancy Tax Texpool	<u>2,526,802</u>
	7,225,395
LEOSE Cash	<u>2,063</u>
	2,063
Court Technology Cash	6,833
Court Technology Texpool	<u>30,903</u>
	37,736
Child Safety Cash	19,612
Child Safety TexPool	<u>584</u>
	20,196
Court Building Security Cash	16,635
Court Building Security Texpool	<u>79</u>
	16,714
State Forfeiture Fund Cash	<u>136</u>
	136
Federal Asset Forfeiture Fund Cash	<u>69,625</u>
	69,625
Juvenile Case Mgr Cash	13,581
Juvenile Case Mgr TexPool	<u>32,375</u>
	45,956
Court Jury Cash	378
Court Jury TexPool	<u>-</u>
	378
Hazardous Household Waste Cash	144,593
Hazardous Household Waste Texpool	<u>221,934</u>
	366,527
Grant Fund	(504)
	(504)*
CLFRF Grant Fund	1,979,934
	1,979,934
PSAP Cash	<u>2,490</u>
	2,490
CAPITAL PROJECTS FUNDS	
Capital Reserve Cash	840,971
Capital Reserve Texpool	<u>3,563,896</u>
	4,404,867
Capital Project - Flintrock Road	<u>20,798</u>
	20,798
Capital Project - PD Facility	15,712
Capital Project - PD Facility Texpool	<u>230,570</u>
	246,282
Capital Project - Wildfire	185,713
Capital Project - Wildfire Texpool	<u>-</u>
	185,713
Capital Project - Sports Complex	<u>33,776</u>
	33,776
ENTERPRISE FUND	
Solid Waste Cash	186,324
Solid Waste Change	200
Solid Waste Texpool	<u>400,384</u>
	586,908
TOTAL CASH ON HAND END OF PERIOD	25,884,107

* Reimbursement Grant	
Prosperity Bank Deposits	11,614,597
TexPool Deposits	14,266,916
Petty Cash and Tills	2,594
Total Cash and TexPool Deposits this period ends	<u>\$25,884,107</u>

Restricted Funds	\$12,190,028
Committed	\$ 5,332,475
Unassigned (use for Maintenance & Operations)	\$ 8,361,604

**STATEMENT OF REVENUES AND EXPENDITURES - GENERAL FUND
FOR THE MONTH ENDED AUGUST 31, 2021**

	Fiscal Year 2020-2021 Budget vs Actual			% of Budget Realized	ANNUAL		
	BUDGET	ACTUAL & ENCUMB	VARIANCE		BUDGET	PROJECTED ACTUAL	VARIANCE
REVENUES							
AD VALOREM TAXES	6,221,517	6,340,633	119,116	102%	6,221,517	6,346,517	125,000 (1)
FRANCHISE FEES	591,731	503,229	(88,502)	53%	945,200	870,200	(75,000) (2)
SALES & MIXED BEVERAGE TAX	4,157,429	4,634,000	476,571	102%	4,544,923	4,794,923	250,000 (3)
PERMITS & LICENSES	2,102,408	2,766,584	664,176	131%	2,107,250	2,507,250	400,000 (4)
FINES & FEES	335,076	483,622	148,546	143%	337,405	367,405	30,000 (5)
INTEREST INCOME	36,328	24,795	(11,533)	60%	41,000	21,000	(20,000) (6)
MISCELLANEOUS	262,202	392,816	130,614	113%	347,125	472,125	125,000 (7)
PARKS & RECREATION	7,456	15,400	7,944	33%	46,600	46,600	-
ACTIVITY CENTER	219,148	258,624	39,476	115%	224,900	214,900	(10,000) (8)
SWIM CENTER	161,996	243,668	81,672	146%	167,450	212,450	45,000
DONATIONS/GRANTS	19,312	19,116	(196)	87%	22,000	22,000	-
TOTAL REVENUES	14,114,603	15,682,487	1,567,884	105%	15,005,370	15,875,370	870,000
EXPENDITURES							
GENERAL SERVICES	\$ 892,871	\$ 889,181	3,690	91%	\$ 978,683	978,683	-
ADMINISTRATION	1,100,739	1,053,817	46,922	81%	1,295,985	1,275,985	20,000 (9)
FINANCE	499,868	486,963	12,905	85%	570,027	570,027	-
POLICE	5,057,044	4,996,160	60,884	85%	5,905,213	5,905,213	-
PUBLIC WORKS	872,227	858,197	14,030	86%	1,002,787	1,002,787	-
MUNICIPAL COURT	527,651	495,393	32,258	79%	629,609	629,609	-
BLDG & DEVELOPMENT SERVICES	1,542,074	1,427,233	114,841	71%	1,996,682	1,796,682	200,000 (9)
PARKS & RECREATION	1,304,728	1,431,347	(126,619) **	94%	1,518,179	1,518,179	-
ACTIVITY CENTER	544,597	495,620	48,977	81%	608,930	608,930	-
SWIM CENTER	527,565	542,226	(14,661) *	88%	617,656	617,656	-
CAPITAL OUTLAY	158,000	158,000	-	0%	158,000	158,000	-
TOTAL EXPENDITURES	\$ 13,027,364	\$ 12,834,137	193,227	84%	\$ 15,281,751	\$ 15,061,751	\$ 220,000
REVENUES OVER/(UNDER) EXPENDITURES	\$ 1,087,239	\$ 2,848,350	1,761,111		\$ (276,381)	\$ 813,619	\$ 1,090,000
OTHER FINANCING SOURCES/(USES)							
TRANSFER TO CAPITAL RESERVE FUND	\$ (350,000)	\$ (350,000)	\$ -		\$ (350,000)	\$ (350,000)	\$ -
		FUND BALANCE - BEGINNING			\$ 6,814,962	\$ 6,814,962	\$ -
		FUND BALANCE - ENDING			6,188,581	7,278,581	1,090,000
		FUND BALANCE RATIO			40%	48%	

- (1) Due to understated tax base due to ARB process delays
- (2) SB 1152 requires telecommunicators and franchised video providers to pay the lesser of statewide municipal fees and video franchise fees
- (3) Online sales and governor's initiative to open up Texas
- (4) Increase in new residential permits
- (5) Increase in court fines collections
- (6) Declining interest rates
- (7) Winter Storm insurance and grant proceeds
- (8) COVID19
- (9) Salary savings
- *Winter storm repairs
- ** Park Land Purchase