



**Fiscal Year 2014-2015  
Compilation of Deposits as of  
December 31, 2014**

<b>GENERAL FUND</b>			
	Cash	4,867,501	
	Texpool	500,879	
All Petty Cash/Change Boxes	<u>2,094</u>		<b>5,370,474</b>
<b>DEBT SERVICE FUNDS</b>			
	Debt Service Cash	432,103	
	Debt Service Texpool	<u>66,322</u>	<b>498,425</b>
LTLD Debt Service Cash	<u>135,879</u>		<b>135,879</b>
<b>SPECIAL REVENUE FUNDS</b>			
	Parkland Highland Cash	9,100	
	Parkland Highland TexPool	<u>76,234</u>	<b>85,334</b>
	Parkland Cash	19,147	
	Parkland TexPool	<u>853,572</u>	<b>872,719</b>
	Road Tax Cash	122,177	
	Road Tax TexPool	<u>107,038</u>	<b>229,215</b>
	Hotel Occupancy Tax Cash	271,031	
	Hotel Occupancy Tax Texpool	<u>857,637</u>	<b>1,128,668</b>
	LEOSE Cash	<u>860</u>	<b>860</b>
	Court Technology Cash	8,091	
	Court Technology Texpool	<u>19,761</u>	<b>27,852</b>
	Child Safety Cash	1,997	
	Child Safety TexPool	<u>2,259</u>	<b>4,256</b>
	Court Building Security Cash	4,799	
	Court Building Security Texpool	<u>8,274</u>	<b>13,073</b>
	Forfeiture Fund Cash	<u>1,313</u>	<b>1,313</b>
	Juvenile Case Mgr Cash	90	
	Juvenile Case Mgr TexPool	<u>38,631</u>	<b>38,721</b>
	Hazardous Household Waste Cash	<u>11,766</u>	<b>11,766</b>
	PSAP Cash	<u>1,000</u>	<b>1,000</b>
<b>CAPITAL PROJECTS FUNDS</b>			
	Capital Reserve Cash	27,218	
	Capital Reserve Texpool	<u>1,521,740</u>	<b>1,548,958</b>
	Capital Project - Flintrock Road	<u>3,819,229</u>	<b>3,819,229</b>
	Capital Project - Facility Studies	<u>(2,087)</u>	<b>(2,087)</b>
	Capital Project - Sports Complex	<u>(2,102)</u>	<b>(2,102)</b>
<b>ENTERPRISE FUND</b>			
	Solid Waste Cash	129,874	
	Solid Waste Change	200	
	Solid Waste Texpool	<u>214,855</u>	<b>344,929</b>
<b>TOTAL CASH ON HAND END OF PERIOD</b>			<b>14,128,482</b>

Prosperity Bank Deposits	9,858,985
TexPool Deposits	4,267,203
Petty Cash	2,294
Total Cash and TexPool Deposits this period ended	<u>14,128,482</u>
Restricted Funds	6,250,996
Committed	2,507,011
Unassigned (use for Maintenance & Operations)	5,370,474

**STATEMENT OF REVENUES AND EXPENDITURES - GENERAL FUND  
FOR THE MONTH ENDED DECEMBER 31, 2014**

	YEAR TO DATE				ANNUAL		
	BUDGET	ACTUAL & ENCUMB	VARIANCE	% of Budget Realized	BUDGET	PROJECTED ACTUAL	VARIANCE
<b>REVENUES</b>							
AD VALOREM TAXES	\$ 2,236,140	\$ 2,459,512	\$ 223,372 *	54%	\$ 4,520,916	\$ 4,520,916	\$ -
FRANCHISE FEES	-	7	7	0%	910,300	910,300	-
SALES & DRINK TAX	689,190	753,945	64,755	27%	2,783,775	2,833,775	50,000 (1)
BLDG & DEVELOPMENT SERVICES	405,375	468,574	63,199	46%	1,009,500	1,009,500	-
MUNICIPAL COURT	168,750	165,405	(3,345)	25%	675,000	675,000	-
INTEREST INCOME	6,710	7,030	320	26%	27,100	27,100	-
MISCELLANEOUS	4,194	6,714	2,520	4%	163,000	163,000	-
PARKS & RECREATION	71,119	88,416	17,297	17%	529,175	529,175	-
DONATIONS/GRANTS	6,250	10,728	4,478	153%	7,000	7,000	-
<b>TOTAL REVENUES</b>	<b>\$ 3,587,728</b>	<b>\$ 3,960,331</b>	<b>\$ 372,603</b>	<b>37%</b>	<b>\$ 10,625,766</b>	<b>\$ 10,675,766</b>	<b>\$ 50,000</b>
<b>EXPENDITURES</b>							
GENERAL SERVICES	\$ 175,347	\$ 157,244	\$ 18,103	30%	\$ 522,093	\$ 522,093	\$ -
ADMINISTRATION	174,673	168,917	5,756	23%	740,642	740,642	-
FINANCE	103,078	86,613	16,465	18%	470,056	455,056	15,000 (2)
POLICE	926,397	900,760	25,637	23%	4,000,363	4,000,363	-
PUBLIC WORKS	211,504	191,996	19,508	22%	891,781	891,781	-
MUNICIPAL COURT	122,936	91,739	31,197	16%	587,809	587,809	-
BLDG & DEVELOPMENT SERVICES	240,180	231,083	9,097	22%	1,028,827	1,028,827	-
PARKS & RECREATION	470,293	437,754	32,539	20%	2,158,339	2,158,339	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,424,408</b>	<b>\$ 2,266,106</b>	<b>\$ 158,302</b>	<b>22%</b>	<b>\$ 10,399,910</b>	<b>\$ 10,384,910</b>	<b>\$ 15,000</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>\$ 1,163,320</b>	<b>\$ 1,694,225</b>	<b>\$ 530,905</b>		<b>\$ 225,856</b>	<b>\$ 290,856</b>	<b>\$ 65,000</b>
<b>OTHER FINANCING SOURCES/(USES)</b>							
TRANSFER TO CAPITAL RESERVE FUND	\$ 225,856	\$ -	\$ 225,856		\$ (225,856)	\$ (290,856)	\$ 65,000
		<b>FUND BALANCE - BEGINNING</b>			<b>\$ 2,643,412</b>	<b>\$ 2,643,412</b>	<b>\$ -</b>
		<b>FUND BALANCE - ENDING</b>			<b>2,643,412</b>	<b>2,643,412</b>	<b>\$ -</b>
		<b>FUND BALANCE RATIO</b>			<b>25%</b>	<b>25%</b>	

\*This is a timing difference and will likely clear next month. 11% more was collected in the month of December than was budgeted.

(1) Through an audit the Comptroller's office found a taxpayer who was paying the wrong taxing entity. The reallocation covered the period of June 2010 through July 2014 and totaled \$50,442.

(2) Salary savings due to unfilled position.

**PY ACTUALS VS CY ACTUALS**

**REVENUES**

	<u>FY14</u>	<u>FY15</u>	<u>VARIANCE</u>	<u>NOTES</u>
AD VALOREM TAXES	2247844	#####	\$ 211,668	More taxes collected in December in FY15 than in FY14.
FRANCHISE FEES	0	7	7	
SALES & DRINK TAX	669717	753,945	84,228	
BLDG & DEVELOPMENT SERVICES	289350	468,574	179,224	The Mansions building permit issued in October.
MUNICIPAL COURT	134280	165,405	31,125	
INTEREST INCOME	8432	7,030	(1,402)	
MISCELLANEOUS	2914	6,714	3,800	
PARKS & RECREATION	74553	88,416	13,863	
DONATIONS/GRANTS	14575	10,728	(3,847)	
<b>TOTAL REVENUES</b>	<u>3441665</u>	<u>#####</u>	<u>\$ 518,666</u>	

**EXPENDITURES**

GENERAL SERVICES	\$ 206,297	\$ 157,244	\$ 49,053	Purchased video projection system for auditorium in FY14
ADMINISTRATION	173,762	168,917	4,845	
FINANCE	79,788	86,613	(6,825)	
POLICE	988,396	900,760	87,636	Purchased 4 police vehicles in FY14
PUBLIC WORKS	185,867	191,996	(6,129)	
MUNICIPAL COURT	99,572	91,739	7,833	
BLDG & DEVELOPMENT SERVICES	316,596	231,083	85,513	Nonconforming structure abatement expenditure in FY14 and captial expenditure for vehicles
PARKS & RECREATION	472,302	437,754	34,548	
<b>TOTAL EXPENDITURES</b>	<u>#####</u>	<u>#####</u>	<u>\$ 256,474</u>	

TOTAL CHANGE

\$ 775,140

**TAKE-AWAYS:**

**REVENUES:**

THE CITY HAS COLLECTED MORE IN REVENUE THROUGH DECEMBER 31, 2015 THAN DURING THE SAME PERIOD IN THE PRIOR YEAR.  
 APROXIMATELY \$390,000 IS LIKELY DUE TO TIMING DIFFERENCES IN AD VALOREM TAX COLLECTIONS AND BUILDING PERMIT REVENUE COLLECTIONS.

**EXPENDITURES:**

THE CITY HAS SPENT LESS THROUGH DECEMBER 31, 2015 THAN DURING THE SAME PERIOD IN THE PRIOR YEAR.  
 THIS IS PRIMARILY DUE TO LESS CAPITAL EXPENDITURES BUDGETED FOR FISCAL YEAR 2015.