



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

| GENERAL FUND | | TOTAL |
|---|---------------------------------------|-------------------|
| | Cash | 3,098,180 |
| | Texpool | 4,265,626 |
| | All Petty Cash/Change Boxes | 2,394 |
| | | <u>7,366,200</u> |
| DEBT SERVICE FUNDS | | |
| | Debt Service Cash | 214,513 |
| | Debt Service Texpool | 352,294 |
| | | <u>566,807</u> |
| | LTLTD Debt Service Cash | 331 |
| | | <u>331</u> |
| SPECIAL REVENUE FUNDS | | |
| | Parkland Highland Cash | 15,400 |
| | Parkland Highland TexPool | 210,017 |
| | | <u>225,417</u> |
| | Parkland Cash | - |
| | Parkland TexPool | 196,801 |
| | | <u>196,801</u> |
| | Road Tax Cash | 294,582 |
| | Road Tax TexPool | 927,522 |
| | | <u>1,222,104</u> |
| | Hotel Occupancy Tax Cash | 264 |
| | Hotel Occupancy Tax Texpool | 5,174,544 |
| | | <u>5,174,808</u> |
| | LEOSE Cash | 6,025 |
| | | <u>6,025</u> |
| | Court Technology Cash | 4,648 |
| | Court Technology Texpool | 32,407 |
| | | <u>37,055</u> |
| | Child Safety Cash | 1,642 |
| | Child Safety TexPool | 576 |
| | | <u>2,218</u> |
| | Court Building Security Cash | (6,065) |
| | Court Building Security Texpool | 79 |
| | | <u>(5,986)</u> |
| | State Forfeiture Fund Cash | 2,721 |
| | | <u>2,721</u> |
| | Federal Asset Forfeiture Fund Cash | 85,867 |
| | | <u>85,867</u> |
| | Juvenile Case Mgr Cash | 120 |
| | Juvenile Case Mgr TexPool | 35,304 |
| | | <u>35,424</u> |
| | Hazardous Household Waste Cash | - |
| | Hazardous Household Waste Texpool | 218,650 |
| | | <u>218,650</u> |
| | Grant Fund | (16,042) |
| | | <u>(16,042)</u> * |
| | PSAP Cash | 1,959 |
| | | <u>1,959</u> |
| CAPITAL PROJECTS FUNDS | | |
| | Capital Reserve Cash | 17,317 |
| | Capital Reserve Texpool | 2,710,673 |
| | | <u>2,727,990</u> |
| | Capital Project - Flintrock Road | 14,692 |
| | | <u>14,692</u> |
| | Capital Project - PD Facility | - |
| | Capital Project - PD Facility Texpool | 1,801,003 |
| | | <u>1,801,003</u> |
| | Capital Project - Sports Complex | 42,226 |
| | | <u>42,226</u> |
| ENTERPRISE FUND | | |
| | Solid Waste Cash | 84,189 |
| | Solid Waste Change | 200 |
| | Solid Waste Texpool | 394,348 |
| | | <u>478,737</u> |
| TOTAL CASH ON HAND END OF PERIOD | | 20,185,007 |

* Reimbursement pending from TCEQ for electric vehicle charging station

| | |
|---|-------------------|
| Prosperity Bank Deposits | 3,862,569 |
| TexPool Deposits | 16,319,844 |
| Petty Cash and Tills | 2,594 |
| Total Cash and TexPool Deposits this period ended | <u>20,185,007</u> |

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

| | YEAR TO DATE | | | % of Budget Realized | ANNUAL | | |
|---|----------------------|---------------------------------|---------------------|----------------------|----------------------|----------------------|-------------------|
| | BUDGET | ACTUAL & ENCUMB | VARIANCE | | BUDGET | PROJECTED ACTUAL | VARIANCE |
| REVENUES | | | | | | | |
| AD VALOREM TAXES | \$ 5,605,427 | \$ 5,632,854 | \$ 27,427 | 100% | \$ 5,625,469 | \$ 5,625,469 | \$ - |
| FRANCHISE FEES | 461,377 | 461,792 | 415 | 48% | 956,500 | 956,500 | - |
| SALES & MIXED BEVERAGE TAX | 2,981,470 | 3,168,817 | 187,347 | 78% | 4,064,750 | 4,194,750 | 130,000 (1) |
| PERMITS & LICENSES | 1,737,082 | 2,334,497 | 597,415 | 126% | 1,855,000 | 2,455,000 | 600,000 (2) |
| FINES & FEES | 531,307 | 385,614 | (145,693) * | 52% | 748,400 | 748,400 | - |
| INTEREST INCOME | 62,599 | 101,645 | 39,046 | 131% | 77,500 | 117,500 | 40,000 (3) |
| MISCELLANEOUS | 150,522 | 163,587 | 13,065 | 55% | 297,350 | 297,350 | - |
| PARKS & RECREATION | 4,878 | 5,535 | 657 | 11% | 51,748 | 51,748 | - |
| ACTIVITY CENTER | 284,999 | 272,767 | (12,232) | 73% | 373,400 | 373,400 | - |
| SWIM CENTER | 174,680 | 145,195 | (29,485) | 59% | 244,705 | 244,705 | - |
| DONATIONS/GRANTS | 17,633 | 23,493 | 5,860 | 120% | 19,500 | 19,500 | - |
| TOTAL REVENUES | \$ 12,011,974 | \$ 12,695,796 | \$ 683,822 | 89% | \$ 14,314,322 | \$ 15,084,322 | \$ 770,000 |
| EXPENDITURES | | | | | | | |
| GENERAL SERVICES | \$ 581,664 | \$ 581,279 | \$ 385 | 66% | \$ 877,372 | \$ 877,372 | \$ - |
| ADMINISTRATION | 687,788 | 652,168 | 35,620 | 66% | 989,712 | 979,712 | 10,000 (4) |
| FINANCE | 381,457 | 360,249 | 21,208 | 72% | 501,850 | 501,850 | - |
| POLICE | 4,001,209 | 3,921,384 | 79,825 | 71% | 5,534,227 | 5,484,227 | 50,000 (4) |
| PUBLIC WORKS | 580,051 | 577,247 | 2,804 | 66% | 875,676 | 865,676 | 10,000 (4) |
| MUNICIPAL COURT | 544,711 | 526,603 | 18,108 | 68% | 769,570 | 769,570 | - |
| BLDG & DEVELOPMENT SERVICES | 1,246,864 | 1,149,865 | 96,999 | 66% | 1,745,989 | 1,650,989 | 95,000 (4) |
| PARKS & RECREATION | 998,341 | 975,422 | 22,919 | 70% | 1,399,258 | 1,399,258 | - |
| ACTIVITY CENTER | 486,914 | 437,152 | 49,762 | 61% | 714,577 | 699,577 | 15,000 (5) |
| SWIM CENTER | 381,258 | 375,947 | 5,311 | 64% | 587,935 | 587,935 | - |
| CAPITAL OUTLAY | - | - | - | 0% | 310,000 | 310,000 | - |
| TOTAL EXPENDITURES | \$ 9,890,257 | \$ 9,557,316 | \$ 332,941 | 67% | \$ 14,306,166 | \$ 14,126,166 | \$ 180,000 |
| REVENUES OVER/(UNDER) EXPENDITURES | \$ 2,121,717 | \$ 3,138,480 | \$ 1,016,763 | | \$ 8,156 | \$ 958,156 | \$ 950,000 |
| 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 | 5,711,703 | 1,414,241 |
| | | FUND BALANCE RATIO | | | 30% | 40% | |

* Staff is gathering data to analyze the cause of the reduction in collections.

- (1) Sales tax has consistently remained ahead of expectations by approximately \$100k for the last 6 months.
- (2) Two large building permits came in that were not budgeted and two commercial building projects were higher than expected.
- (3) Additional revenue collected due to the rise in interest rates.
- (4) Personnel savings from vacant positions.
- (5) Personnel savings from vacant positions and less youth class expenditures.