

**STATEMENT OF REVENUES AND EXPENDITURES - GENERAL FUND
FOR THE MONTH ENDED MAY 31, 2022**

| | Fiscal Year 2021-2022 Budget vs Actual | | | % of Budget Realized | ANNUAL | | |
|---|--|---------------------------------|------------------|----------------------|----------------------|------------------------|-------------------|
| | BUDGET | ACTUAL & ENCUMB | VARIANCE | | BUDGET | PROJECTED ACTUAL | VARIANCE |
| REVENUES | | | | | | | |
| AD VALOREM TAXES | \$ 6,553,586 | \$ 6,557,819 | \$ 4,233 | 99% | \$ 6,615,600 | \$ 6,615,600 | - |
| FRANCHISE FEES | 391,817 | 428,557 | 36,740 | 51% | 842,100 | 842,100 | - |
| SALES & MIXED BEVERAGE TAX | 3,359,822 | 3,638,844 | 279,022 | 72% | 5,080,000 | 5,280,000 | 200,000 (1) |
| PERMITS & LICENSES | 1,646,796 | 1,879,375 | 232,579 | 81% | 2,331,500 | 2,331,500 | - |
| FINES & FEES | 434,277 | 504,311 | 70,034 | 105% | 481,600 | 481,600 | - |
| INTEREST INCOME | 13,820 | 19,790 | 5,970 | 113% | 17,500 | 17,500 | - |
| MISCELLANEOUS | 11,063 | 23,072 | 12,009 | 6% | 390,300 | 390,300 | - |
| PARKS & RECREATION | 15,421 | 17,752 | 2,331 | 80% | 22,100 | 22,100 | - |
| DONATIONS/GRANTS | 14,252 | 9,463 | (4,789) | 35% | 27,000 | 27,000 | - |
| ACTIVITY CENTER | 324,674 | 338,898 | 14,224 | 85% | 398,950 | 398,950 | - |
| SWIM CENTER | 95,588 | 133,148 | 37,560 | 64% | 209,350 | 209,350 | - |
| TOTAL REVENUES | 12,861,116 | 13,551,029 | 689,913 | 83% | 16,416,000 | 16,616,000 | 200,000 |
| EXPENDITURES | | | | | | | |
| GENERAL SERVICES | \$ 617,190 | \$ 601,922 | 15,268 | 42% | \$ 1,441,998 | 1,441,998 | - |
| ADMINISTRATION | 908,154 | 883,710 | 24,444 | 63% | 1,407,393 | 1,407,393 | - |
| FINANCE | 388,516 | 367,201 | 21,315 | 59% | 624,517 | 624,517 | - |
| POLICE | 3,996,671 | 3,854,954 | 141,717 | 62% | 6,222,531 | 6,222,531 | - |
| PUBLIC WORKS | 710,127 | 709,002 | 1,125 * | 65% | 1,095,912 | 1,095,912 | - |
| MUNICIPAL COURT | 410,214 | 393,890 | 16,324 | 61% | 643,143 | 643,143 | - |
| BLDG & DEVELOPMENT SERVICES | 1,183,423 | 1,134,841 | 48,582 | 56% | 2,020,002 | 2,020,002 | - |
| PARKS & RECREATION | 928,653 | 897,082 | 31,571 | 56% | 1,592,055 | 1,592,055 | - |
| ACTIVITY CENTER | 433,366 | 431,247 | 2,119 | 58% | 741,607 | 741,607 | - |
| SWIM CENTER | 293,006 | 265,245 | 27,761 | 44% | 607,651 | 607,651 | - |
| CAPITAL OUTLAY | - | - | - | 0% | 359,000 | 359,000 | - |
| TOTAL EXPENDITURES | \$ 9,869,320 | \$ 9,539,094 | 330,226 | 57% | \$ 16,755,809 | \$ 16,755,809 | \$ - |
| REVENUES OVER/(UNDER) EXPENDITURES | \$ 2,991,796 | \$ 4,011,935 | 1,020,139 | | \$ (339,809) | \$ (139,809.00) | \$ 200,000 |
| OTHER FINANCING SOURCES/(USES) | | | | | | | |
| TRANSFER TO CAPITAL RESERVE FUND | \$ - | \$ - | \$ - | | \$ (350,000) | (350,000) | - |
| TRANSFER FROM FLINTROCK ROAD BOND FUND | \$ - | 20,859 | (20,859) | | \$ - | 20,859 | \$ 20,859 |
| | | FUND BALANCE - BEGINNING | | | \$ 6,858,177 | \$ 6,858,177 | \$ - |
| | | FUND BALANCE - ENDING | | | 6,847,986 | 6,668,845 | 220,859 |
| | | FUND BALANCE RATIO | | | 41% | 40% | |

*Note - The city repaired the signal on Bee Creek by the middle school. This light is in the county's jurisdiction so we are seeking reimbursement. The total was \$21,487.

(1) Sales tax has been running between 6%-8% ahead of budgeted expectations with timing differences of approximately \$70k.



**Fiscal Year 2021-2022
Cash Balances as of May 31, 2022**

| GENERAL FUND | | TOTAL |
|--|------------------|-------------------|
| Cash | 2,853,864 | |
| Texpool | 7,146,453 | |
| All Petty Cash/Change Boxes | <u>2,394</u> | 10,002,711 |
| DEBT SERVICE FUNDS | | |
| Debt Service Cash | 82,997 | |
| Debt Service Texpool | <u>409,576</u> | 492,573 |
| SPECIAL REVENUE FUNDS | | |
| Parkland Highland Cash | 154,350 | |
| Parkland Highland TexPool | <u>213,467</u> | 367,817 |
| Parkland Cash | 209,500 | |
| Parkland TexPool | <u>200,035</u> | 409,535 |
| Road Tax Cash | 218,137 | |
| Road Tax TexPool | <u>1,007,647</u> | 1,225,784 |
| Hotel Occupancy Tax Cash | 212,156 | |
| Hotel Occupancy Tax Texpool | <u>7,634,190</u> | 7,846,346 |
| LEOSE Cash | <u>4,546</u> | 4,546 |
| Court Technology Cash | 15,860 | |
| Court Technology Texpool | <u>30,937</u> | 46,797 |
| Child Safety Cash | 25,033 | |
| Child Safety TexPool | <u>585</u> | 25,618 |
| Court Building Security Cash | 37,132 | |
| Court Building Security Texpool | <u>79</u> | 37,211 |
| State Forfeiture Fund Cash | <u>136</u> | 136 |
| Federal Asset Forfeiture Fund Cash | <u>50,525</u> | 50,525 |
| Juvenile Case Mgr Cash | 29,985 | |
| Juvenile Case Mgr TexPool | <u>32,410</u> | 62,395 |
| Court Jury Cash | 800 | |
| Court Jury TexPool | <u>-</u> | 800 |
| Hazardous Household Waste Cash | 192,822 | |
| Hazardous Household Waste Texpool | <u>222,179</u> | 415,001 |
| Victim Assistance Coordinator Grant Fund | (31,229) | (31,229)* |
| CLFRF Grant Fund | 1,983,847 | 1,983,847 |
| PSAP Cash | <u>2,931</u> | 2,931 |
| CAPITAL PROJECTS FUNDS | | |
| Capital Reserve Cash | 118,221 | |
| Capital Reserve Texpool | <u>5,769,551</u> | 5,887,772 |
| Capital Project - PD Facility | 15,712 | |
| Capital Project - PD Facility Texpool | <u>230,825</u> | 246,537 |
| Capital Project - Wildfire | 107,143 | |
| Capital Project - Wildfire Texpool | <u>-</u> | 107,143 |
| Capital Project - Sports Complex | <u>33,776</u> | 33,776 |
| ENTERPRISE FUND | | |
| Solid Waste Cash | 244,541 | |
| Solid Waste Change | 200 | |
| Solid Waste Texpool | <u>400,827</u> | 645,568 |
| TOTAL CASH ON HAND END OF PERIOD | | 29,864,140 |

* Reimbursement Grant

| | |
|--|---------------------|
| Prosperity Bank Deposits | 6,562,785 |
| TexPool Deposits | 23,298,761 |
| Petty Cash and Tills | 2,594 |
| Total Cash and TexPool Deposits this period ends | <u>\$29,864,140</u> |

| | |
|---|--------------|
| Restricted Funds | \$13,089,162 |
| Committed | \$ 6,772,267 |
| Unassigned (use for Maintenance & Operations) | \$10,002,711 |