



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

GENERAL FUND	TOTAL
Cash	3,689,837
Texpool	6,139,344
All Petty Cash/Change Boxes	<u>2,394</u>
	9,831,575
DEBT SERVICE FUNDS	
Debt Service Cash	560,854
Debt Service Texpool	<u>82</u>
	560,936
SPECIAL REVENUE FUNDS	
Parkland Highland Cash	108,500
Parkland Highland TexPool	<u>213,221</u>
	321,721
Parkland Cash	209,500
Parkland TexPool	<u>199,804</u>
	409,304
Road Tax Cash	495,128
Road Tax TexPool	<u>706,608</u>
	1,201,736
Hotel Occupancy Tax Cash	4,382,346
Hotel Occupancy Tax Texpool	<u>2,526,689</u>
	6,909,035
LEOSE Cash	<u>4,515</u>
	4,515
Court Technology Cash	4,364
Court Technology Texpool	<u>30,901</u>
	35,265
Child Safety Cash	15,096
Child Safety TexPool	<u>584</u>
	15,680
Court Building Security Cash	10,568
Court Building Security Texpool	<u>79</u>
	10,647
State Forfeiture Fund Cash	<u>136</u>
	136
Federal Asset Forfeiture Fund Cash	<u>75,352</u>
	75,352
Juvenile Case Mgr Cash	7,450
Juvenile Case Mgr TexPool	<u>32,373</u>
	39,823
Court Jury Cash	242
Court Jury TexPool	<u>-</u>
	242
Hazardous Household Waste Cash	88,951
Hazardous Household Waste Texpool	<u>221,924</u>
	310,875
Grant Fund	(8,884)
	(8,884)*
PSAP Cash	<u>2,490</u>
	2,490
CAPITAL PROJECTS FUNDS	
Capital Reserve Cash	414,359
Capital Reserve Texpool	<u>3,563,733</u>
	3,978,092
Capital Project - Flintrock Road	<u>20,785</u>
	20,785
Capital Project - PD Facility	15,712
Capital Project - PD Facility Texpool	<u>230,560</u>
	246,272
Capital Project - Wildfire	235,382
Capital Project - Wildfire Texpool	<u>-</u>
	235,382
Capital Project - Sports Complex	<u>33,776</u>
	33,776
ENTERPRISE FUND	
Solid Waste Cash	177,439
Solid Waste Change	200
Solid Waste Texpool	<u>400,366</u>
	578,005
TOTAL CASH ON HAND END OF PERIOD	24,812,760

* Reimbursement Grant

Prosperity Bank Deposits	10,543,899
TexPool Deposits	14,266,267
Petty Cash and Tills	2,594
Total Cash and TexPool Deposits this period ends	<u>\$24,812,760</u>

Restricted Funds	\$10,036,686
Committed	\$ 4,944,499
Unassigned (use for Maintenance & Operations)	\$ 9,831,575

**STATEMENT OF REVENUES AND EXPENDITURES - GENERAL FUND
FOR THE MONTH ENDED MAY 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	6,217,660	6,304,097	86,437	101%	6,221,517	6,331,517	110,000 (1)
FRANCHISE FEES	450,361	389,315	(61,046)	41%	945,200	880,200	(65,000) (2)
SALES & MIXED BEVERAGE TAX	3,038,950	3,318,976	280,026	73%	4,544,923	4,784,923	240,000 (3)
PERMITS & LICENSES	1,769,044	2,062,670	293,626	98%	2,107,250	2,407,250	300,000 (4)
FINES & FEES	276,874	285,077	8,203	84%	337,405	367,405	30,000 (5)
INTEREST INCOME	25,103	17,306	(7,797)	42%	41,000	26,000	(15,000) (6)
MISCELLANEOUS	188,340	275,528	87,188	79%	347,125	472,125	125,000 (7)
PARKS & RECREATION	1,916	6,637	4,721	101%	6,600	6,600	-
ACTIVITY CENTER	132,281	139,398	7,117	62%	224,900	224,900	-
SWIM CENTER	30,987	96,936	65,949	58%	167,450	167,450	-
DONATIONS/GRANTS	16,312	19,413	3,101	88%	22,000	22,000	-
TOTAL REVENUES	12,147,828	12,915,353	767,525	86%	14,965,370	15,690,370	725,000
EXPENDITURES							
GENERAL SERVICES	\$ 608,363	\$ 596,580	11,783	52%	\$ 1,136,684	1,136,684	-
ADMINISTRATION	768,188	725,197	42,991	64%	1,137,985	1,117,985	20,000 (8)
FINANCE	381,555	358,889	22,666	63%	570,027	570,027	-
POLICE	3,762,541	3,675,059	87,482	62%	5,905,212	5,905,212	-
PUBLIC WORKS	611,987	599,192	12,795	60%	1,002,787	1,002,787	-
MUNICIPAL COURT	394,434	345,858	48,576	55%	629,609	629,609	-
BLDG & DEVELOPMENT SERVICES	1,209,499	1,022,906	186,593	51%	1,996,682	1,846,682	150,000 (8)
PARKS & RECREATION	932,598	865,507	67,091	59%	1,478,179	1,478,179	-
ACTIVITY CENTER	367,320	315,182	52,138	52%	608,930	608,930	-
SWIM CENTER	310,496	331,854	(21,358) *	54%	617,656	617,656	-
CAPITAL OUTLAY	-	-	-	0%	158,000	158,000	-
TOTAL EXPENDITURES	\$ 9,346,981	\$ 8,836,224	510,757	58%	\$ 15,241,751	\$ 15,071,751	\$ 170,000
REVENUES OVER/(UNDER) EXPENDITURES	\$ 2,800,847	\$ 4,079,129	1,278,282		\$ (276,381)	\$ 618,619	\$ 895,000
OTHER FINANCING SOURCES/(USES)							
TRANSFER TO CAPITAL RESERVE FUND	\$ -	\$ -	\$ -		\$ (350,000)	\$ (350,000)	\$ -
		FUND BALANCE - BEGINNING			\$ 6,814,962	\$ 6,814,962	\$ -
		FUND BALANCE - ENDING			6,188,581	7,083,581	895,000
		FUND BALANCE RATIO			41%	47%	

- (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) Salary savings
- *Winter storm repairs