



**Fiscal Year 2020-2021  
Cash Balances as of July 31, 2021**

<b>GENERAL FUND</b>		<b>TOTAL</b>
Cash	2,448,940	
Texpool	6,139,508	
All Petty Cash/Change Boxes	<u>2,394</u>	<b>8,590,842</b>
<b>DEBT SERVICE FUNDS</b>		
Debt Service Cash	120,373	
Debt Service Texpool	<u>82</u>	<b>120,455</b>
<b>SPECIAL REVENUE FUNDS</b>		
Parkland Highland Cash	113,750	
Parkland Highland TexPool	<u>213,227</u>	<b>326,977</b>
Parkland Cash	209,500	
Parkland TexPool	<u>199,810</u>	<b>409,310</b>
Road Tax Cash	624,652	
Road Tax TexPool	<u>706,615</u>	<b>1,331,267</b>
Hotel Occupancy Tax Cash	4,710,567	
Hotel Occupancy Tax Texpool	<u>2,526,754</u>	<b>7,237,321</b>
LEOSE Cash	<u>2,063</u>	<b>2,063</b>
Court Technology Cash	5,189	
Court Technology Texpool	<u>30,902</u>	<b>36,091</b>
Child Safety Cash	18,060	
Child Safety TexPool	<u>584</u>	<b>18,644</b>
Court Building Security Cash	14,830	
Court Building Security Texpool	<u>79</u>	<b>14,909</b>
State Forfeiture Fund Cash	<u>136</u>	<b>136</b>
Federal Asset Forfeiture Fund Cash	<u>71,892</u>	<b>71,892</b>
Juvenile Case Mgr Cash	11,468	
Juvenile Case Mgr TexPool	<u>32,374</u>	<b>43,842</b>
Court Jury Cash	327	
Court Jury TexPool	<u>-</u>	<b>327</b>
Hazardous Household Waste Cash	91,667	
Hazardous Household Waste Texpool	<u>221,930</u>	<b>313,597</b>
Grant Fund	<b>(3,895)</b>	<b>(3,895)*</b>
PSAP Cash	<u>2,490</u>	<b>2,490</b>
<b>CAPITAL PROJECTS FUNDS</b>		
Capital Reserve Cash	866,833	
Capital Reserve Texpool	<u>3,563,828</u>	<b>4,430,661</b>
Capital Project - Flintrock Road	<u>20,794</u>	<b>20,794</b>
Capital Project - PD Facility	15,712	
Capital Project - PD Facility Texpool	<u>230,566</u>	<b>246,278</b>
Capital Project - Wildfire	235,480	
Capital Project - Wildfire Texpool	<u>-</u>	<b>235,480</b>
Capital Project - Sports Complex	<u>33,776</u>	<b>33,776</b>
<b>ENTERPRISE FUND</b>		
Solid Waste Cash	250,375	
Solid Waste Change	200	
Solid Waste Texpool	<u>400,377</u>	<b>650,952</b>
<b>TOTAL CASH ON HAND END OF PERIOD</b>		<b>24,134,209</b>

\* Reimbursement Grant

Prosperity Bank Deposits	9,864,980
TexPool Deposits	14,266,635
Petty Cash and Tills	2,594
Total Cash and TexPool Deposits this period ends	<u>\$24,134,209</u>

Restricted Funds	\$ 10,140,939
Committed	\$ 5,402,428
Unassigned (use for Maintenance & Operations)	\$ 8,590,842

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

	Fiscal Year 2020-2021 Budget vs Actual			% of Budget Realized	ANNUAL		
	BUDGET	ACTUAL & ENCUMB	VARIANCE		BUDGET	PROJECTED ACTUAL	VARIANCE
<b>REVENUES</b>							
AD VALOREM TAXES	6,221,517	6,331,760	110,243	102%	6,221,517	6,346,517	125,000 (1)
FRANCHISE FEES	515,607	445,555	(70,052)	47%	945,200	870,200	(75,000) (2)
SALES & MIXED BEVERAGE TAX	3,769,936	4,131,112	361,176	91%	4,544,923	4,794,923	250,000 (3)
PERMITS & LICENSES	2,043,001	2,538,500	495,499	120%	2,107,250	2,507,250	400,000 (4)
FINES & FEES	332,881	417,224	84,343	124%	337,405	367,405	30,000 (5)
INTEREST INCOME	34,674	22,662	(12,012)	55%	41,000	21,000	(20,000) (6)
MISCELLANEOUS	191,136	285,448	94,312	82%	347,125	472,125	125,000 (7)
PARKS & RECREATION	7,448	7,742	294	17%	46,600	46,600	-
ACTIVITY CENTER	212,442	232,146	19,704	103%	224,900	214,900	(10,000) (8)
SWIM CENTER	147,840	222,933	75,093	133%	167,450	212,450	45,000
DONATIONS/GRANTS	17,312	17,929	617	81%	22,000	22,000	-
<b>TOTAL REVENUES</b>	<b>13,493,794</b>	<b>14,653,011</b>	<b>1,159,217</b>	<b>98%</b>	<b>15,005,370</b>	<b>15,875,370</b>	<b>870,000</b>
<b>EXPENDITURES</b>							
GENERAL SERVICES	\$ 1,168,280	\$ 1,159,522	8,758	118%	\$ 978,683	978,683	-
ADMINISTRATION	1,021,560	950,664	70,896	73%	1,295,985	1,275,985	20,000 (9)
FINANCE	467,210	443,820	23,390	78%	570,027	570,027	-
POLICE	4,669,837	4,591,058	78,779	78%	5,905,213	5,905,213	-
PUBLIC WORKS	762,317	775,453	(13,136) *	77%	1,002,787	1,002,787	-
MUNICIPAL COURT	481,341	448,851	32,490	71%	629,609	629,609	-
BLDG & DEVELOPMENT SERVICES	1,459,711	1,291,641	168,070	65%	1,996,682	1,796,682	200,000 (9)
PARKS & RECREATION	1,172,283	1,091,538	80,745	72%	1,518,179	1,518,179	-
ACTIVITY CENTER	478,395	446,472	31,923	73%	608,930	608,930	-
SWIM CENTER	448,645	475,943	(27,298) *	77%	617,656	617,656	-
CAPITAL OUTLAY	158,000	158,000	-	0%	158,000	158,000	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 12,287,579</b>	<b>\$ 11,832,962</b>	<b>454,617</b>	<b>77%</b>	<b>\$ 15,281,751</b>	<b>\$ 15,061,751</b>	<b>\$ 220,000</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>\$ 1,206,215</b>	<b>\$ 2,820,049</b>	<b>1,613,834</b>		<b>\$ (276,381)</b>	<b>\$ 813,619</b>	<b>\$ 1,090,000</b>
<b>OTHER FINANCING SOURCES/(USES)</b>							
TRANSFER TO CAPITAL RESERVE FUND	\$ (350,000)	\$ (350,000)	\$ -		\$ (350,000)	\$ (350,000)	\$ -
		<b>FUND BALANCE - BEGINNING</b>			<b>\$ 6,814,962</b>	<b>\$ 6,814,962</b>	<b>\$ -</b>
		<b>FUND BALANCE - ENDING</b>			<b>6,188,581</b>	<b>7,278,581</b>	<b>1,090,000</b>
		<b>FUND BALANCE RATIO</b>			<b>40%</b>	<b>48%</b>	

- (1) Due to understated tax base due to ARB process delays
- (2) SB 1152 requires telecommunications 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