



City of Royse City  
Adopted Annual Operating Budget  
Fiscal Year 2022-2023



## Adopted Annual Operating Budget Fiscal Year 2022-2023

"This budget will raise more revenue from property taxes than last year's budget by an amount of \$2,954,840, which is a 41.37 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$1,430,471."

The members of the governing body voted on the budget as follows:

**FOR:** Council Members Holder, Ratterree, Bradley, Wheatly, Branch, Crowley, and Mayor Ellis

**AGAINST:**

**PRESENT** and not voting:

**ABSENT:**

Property Tax Rate	FY 2022-2023	FY 2021-2022
Total Tax Rate	.6050	.6215
M&O Tax Rate	.3435	.4060
I&S Tax Rate	.2615	.2155
No New Revenue Tax Rate	.499098	.560226
No New Revenue M&O Tax Rate	.331189	.396017
Voter Approval Tax Rate	.608730	.621938

Fiscal Year 2022-2023 Principal and Interest Requirements for Debt Service are:

\$4,650,514 Property Tax Supported Debt

\$588,323 Self-Supporting Debt

## Consolidated Schedule of Fund Balances

Fiscal Year 2023

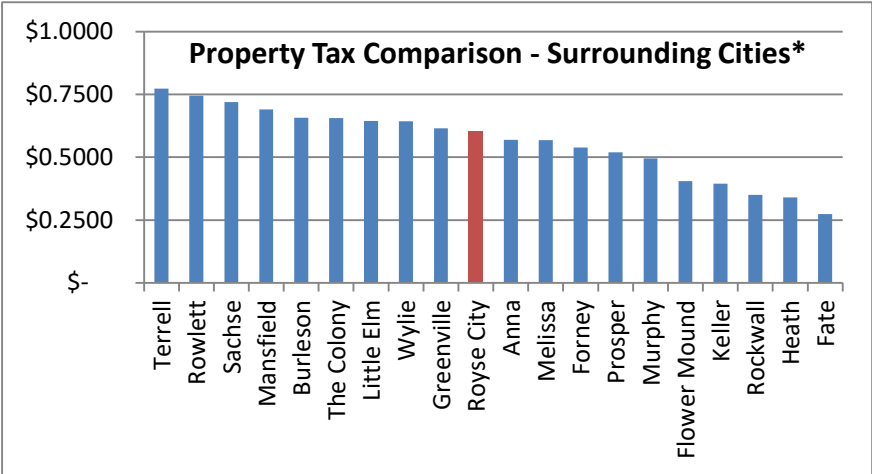
Fund	9/30/2021 Audited Fund Balance	*FY 2022 Revenues	*FY 2022 Expenditures	Projected Beginning Fund Balance	*FY 2023 Revenues	*FY 2023 Expenditures	Projected Ending Fund Balance
<b>OPERATING FUNDS</b>							
100 General Fund	4,192,733	15,633,000	14,554,800	\$ 5,270,933	\$ 14,422,550	\$ 15,636,750	\$ 4,056,733
200 Water & Sewer	7,161,151	11,412,500	11,315,150	7,258,501	10,225,000	10,492,900	6,990,601
<b>Subtotal Operating Funds</b>	<b>11,353,884</b>	<b>27,045,500</b>	<b>25,869,950</b>	<b>12,529,434</b>	<b>24,647,550</b>	<b>26,129,650</b>	<b>11,047,334</b>
<b>DEBT SERVICE FUND</b>							
103 Debt Service	1,459,565	2,788,300	2,846,400	1,401,465	4,310,400	4,652,000	1,059,865
<b>Subtotal Debt Service Funds</b>	<b>1,459,565</b>	<b>2,788,300</b>	<b>2,846,400</b>	<b>1,401,465</b>	<b>4,310,400</b>	<b>4,652,000</b>	<b>1,059,865</b>
<b>SPECIAL REVENUE FUNDS</b>							
106 Court Technology Fund	20,621	4,550	3,000	22,171	5,000	10,600	16,571
107 Court Security Fund	42,379	5,500	3,000	44,879	5,000	5,000	44,879
115 Hotel Motel Fund	284,770	70,500	69,500	285,770	70,500	50,000	306,270
207 Police Forfeiture - Federal	11,660	-	5,000	6,660	-	2,500	4,160
208 Police Forfeiture - Local	7,113	18,600	8,700	17,013	-	1,000	16,013
304 Juvenile Case Management Fund	27,682	6,450	6,500	27,632	6,400	6,800	27,232
306 Senior Center Donations	5,418	200	1,000	4,618	-	1,000	3,618
307 Main Street Donations	43,824	27,600	25,000	46,424	25,100	25,000	46,524
308 Park Donations	15,352	6,600	3,000	18,952	-	1,000	17,952
309 Animal Control Donations	39,886	5,700	10,000	35,586	5,100	5,000	35,686
310 Police Donations	5,068	2,400	1,000	6,468	-	1,000	5,468
311 Animal Shelter New Building Donations	8,081	15	-	8,096	-	-	8,096
315 Fire Donations	3,553	1,900	2,200	3,253	-	1,000	2,253
318 Recreation Special Revenue Fund	37,553	-	-	37,553	-	-	37,553
<b>Subtotal Special Revenue Funds</b>	<b>552,960</b>	<b>150,015</b>	<b>137,900</b>	<b>565,075</b>	<b>117,100</b>	<b>109,900</b>	<b>572,275</b>
<b>CAPITAL PROJECT FUNDS</b>							
204 Water Impact Fee Fund	3,631,387	1,905,000	425,000	5,111,387	505,000	1,350,000	4,266,387
205 Sewer Impact Fee Fund	4,237,388	1,715,000	3,133,000	2,819,388	707,500	355,000	3,171,888
206 Roadway Impact Fee Fund	2,338,543	992,000	260,000	3,070,543	255,000	400,000	2,925,543
209 MUD/City Roadway Fund - Verandah	330,356	170,000	-	500,356	50,000	25,000	525,356
470 Bond Funds	2,381,687	25,020,000	628,800	26,772,887	25,000	16,000,000	10,797,887
<b>Subtotal Capital Project Funds</b>	<b>12,919,361</b>	<b>29,802,000</b>	<b>4,446,800</b>	<b>38,274,561</b>	<b>1,542,500</b>	<b>18,130,000</b>	<b>21,687,061</b>
<b>Total All Budgeted Funds</b>	<b>\$ 26,285,770</b>	<b>\$ 59,785,815</b>	<b>\$ 33,301,050</b>	<b>\$ 52,770,535</b>	<b>\$ 30,617,550</b>	<b>\$ 49,021,550</b>	<b>\$ 34,366,535</b>

\* Includes Transfers

## Analysis of Ad Valorem Values and Tax Rate Distribution

Rockwall, Collin and Hunt County appraisal districts establish and certify the value of each property within the City of Royse City. Rockwall County Appraisal District compiles the three counties' certified rolls to perform the tax rate calculation process. The total certified value for Fiscal Year 2023 is \$1,723,826,612 and is an increase of approximately \$502 million over adjusted taxable values from Fiscal Year 2022.

The tax rate is proposed to decrease to \$0.6050 per \$100 assessed value for Fiscal 2023. The chart illustrates that the Royse City tax rate falls in the mid-range for other cities in our area. Further provided is an analysis of ad valorem values and tax rate distribution.



\*current year tax rate

	Rockwall	Collin	Hunt	Total
Assessed Value	\$ 1,196,030,253	\$ 243,262,246	\$ 284,534,113	\$ 1,723,826,612
New Construction/Value	169,892,960	7,836,733	58,608,121	236,337,814
Avg Taxable Value (Homestead residential)	\$ 260,097	\$ 268,733	\$ 274,723	\$ 263,779
Percentage Increase				
From New Values	20.42%	3.97%	30.51%	19.35%
From Existing Properties	23.32%	19.30%	17.62%	21.77%
Overall Increase	43.74%	23.27%	48.13%	41.12%

Current Tax Rate 62.15 cents

<b>Proposed Tax Rate</b>	<b>60.50 cents</b>	Revenue Generated 98% collection rate*
Debt Rate	26.15 cents	\$ 4,417,650
M&O Rate	34.35 cents	\$ 5,802,917

+ senior tax\*

No New Revenue  
Tax Rate 49.9098 cents  
Voter Approval  
Tax Rate 60.8730 cents

# Summary of Revenues and Expenditures

## 100 - GENERAL FUND

The General Fund is the primary operating fund and the largest fund of the City. It is used to account for revenue and expenditures generally recognized as governmental services and functions. These include police, fire, streets, code enforcement, parks & recreation, development services, community services (library, museum, senior center) and general administrative services. These services are funded primarily by property tax and sales tax.

	History		Budget		Budget
	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2023 Adopted
<b>FUND BALANCE - BEGINNING</b>	\$ 3,847,547	\$ 3,766,197	\$ 5,204,447	\$ 4,192,773	\$ 5,270,973
<b>REVENUES</b>					
Property Taxes	4,494,140	4,857,133	5,103,700	5,248,000	5,944,000
Sales Taxes	3,184,893	3,951,456	3,680,000	4,750,000	4,987,850
Franchise Fees	634,061	599,970	602,000	665,800	635,200
Fees	699,673	423,565	295,500	268,600	259,500
Permits	1,343,298	3,339,591	1,016,000	3,518,900	1,221,900
Court Fines & Fees	243,716	230,431	204,000	246,200	227,500
Miscellaneous	84,653	153,478	44,000	57,500	44,500
Intergovernmental	326,011	625,502	505,000	573,000	790,100
Transfers	305,000	921,191	305,000	305,000	412,000
<b>TOTAL REVENUES</b>	<b>\$ 11,315,444</b>	<b>\$ 15,102,318</b>	<b>\$ 11,755,200</b>	<b>\$ 15,633,000</b>	<b>\$ 14,522,550</b>
<b>EXPENDITURES</b>					
Administration	2,274,888	2,482,158	2,681,850	2,954,600	3,539,350
Library	127,000	127,257	145,800	147,400	180,050
Museum	11,389	11,339	15,300	12,700	15,300
Development Services	702,582	507,743	643,100	633,300	747,900
Sr. Center	124,620	122,500	172,100	170,350	184,200
Main Street	135,384	142,151	158,625	159,500	172,600
Parks	632,381	617,037	767,600	740,800	903,100
Animal Services	133,248	163,890	241,700	241,800	281,600
Police	3,027,152	3,234,597	3,710,450	3,941,350	4,615,000
Environmental Services	78,903	69,117	161,600	146,900	201,600
Court	228,822	235,695	250,650	255,650	266,100
Inspections	-	677,468	576,200	618,950	710,700
Fire	931,998	1,116,683	1,343,650	1,466,800	1,885,900
Streets	748,327	418,104	632,800	807,300	804,200
<b>TOTAL EXPENDITURES</b>	<b>\$ 9,156,694</b>	<b>\$ 9,925,741</b>	<b>\$ 11,501,425</b>	<b>\$ 12,297,400</b>	<b>\$ 14,507,600</b>
<b>NET OPERATING INCREASE (DECREASE)</b>	<b>\$ 2,158,750</b>	<b>\$ 5,176,576</b>	<b>\$ 253,775</b>	<b>\$ 3,335,600</b>	<b>\$ 14,950</b>
<b>TRANSFER TO CAPITAL PROJECTS*</b>	<b>\$ (2,240,100)</b>	<b>\$ (4,750,000)</b>	<b>\$ (1,116,200)</b>	<b>\$ (2,257,400)</b>	<b>\$ (1,129,150)</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 3,766,197</b>	<b>\$ 4,192,773</b>	<b>\$ 4,342,022</b>	<b>\$ 5,270,973</b>	<b>\$ 4,156,773</b>

\*General Operating Reserve Capital Transfers are detailed on the following page

## General Operating Reserve Capital Transfers

As per the Council adopted Roysse City Fund Balance Policy; Appropriation of funds above the minimum unassigned fund balance shall require the approval of the Council and shall be utilized only for one-time expenditures, such as capital purchases, and not for ongoing expenditures unless a viable revenue plan designed to sustain the expenditure is simultaneously adopted. The City Council may elect to transfer a portion of the fund balance to a capital projects fund to pay for future capital projects such as roads and facilities, repairs extending the life of an asset and capital project planning expenses.

The following projects/capital purchases are proposed to be funded from this transfer.

	History		Budget		Budget
	2020	2021	2022	2022	2023
	Actual	Actual	Adopted	Revised	Adopted
TSF from GF - Vehicle/Equip Replacement	858,100	570,000	431,200	476,900	880,900
TSF from GF - Technology Improvements	150,000	205,000	35,000	45,500	108,250
TSF from GF - Capital Improvement Projects	1,232,000	3,975,000	650,000	1,735,000	140,000
<b>TOTAL TRANSFERS TO CAPITAL PROJECTS</b>	<b>\$ 2,240,100</b>	<b>\$ 4,750,000</b>	<b>\$ 1,116,200</b>	<b>\$ 2,257,400</b>	<b>\$ 1,129,150</b>

Capital Projects Funds have been allocated to the projects identified below:

### Vehicle/Equipment Replacement

Brush Truck Grant Match		50,000	50,000	50,000	
PD trailer					
Opticom			8,500	28,500	
Tanker grant match	20,000	20,000			
Patrol Vehicles	110,000		174,300	200,000	237,500
Investigator vehicles	80,000				48,500
Police Motorcycles					92,000
Police Equipment	14,000				
Vehicle Replacement Fund	300,000	400,000	198,400	198,400	428,800
Park Equipment	334,100	100,000			74,100
	<u>858,100</u>	<u>570,000</u>	<u>431,200</u>	<u>476,900</u>	<u>880,900</u>

### Technology

Technology Replacements	150,000	130,000	20,000	30,500	40,750
PD laptops/backup solution		65,000	15,000	15,000	
Ticketwriters		10,000			67,500
	<u>150,000</u>	<u>205,000</u>	<u>35,000</u>	<u>45,500</u>	<u>108,250</u>

### General Capital/Community Improvement Projects

Street Rehab/Drainage Projects	500,000	750,000	650,000	1,405,000	140,000
DT Dumpster/Parking Lot Project	50,000	75,000			
Fire Station Temp Solution		2,075,000			
Fire Station	25,000				
Future Facility Improvements	500,000	1,000,000		300,000	
Flooring replacement library/council chamber	50,000				
Downtown Light poles	107,000	25,000			
Replace Main Street Sound System				30,000	
Erby Campbell Light Replacements		50,000			
	<u>1,232,000</u>	<u>3,975,000</u>	<u>650,000</u>	<u>1,735,000</u>	<u>140,000</u>
	<u>2,240,100</u>	<u>4,750,000</u>	<u>1,116,200</u>	<u>2,257,400</u>	<u>1,129,150</u>

## Summary of Revenues and Expenditures

### 103 - DEBT SERVICE FUND

The Debt Service Fund is used to account for a portion of property tax revenues restricted for principal and interest payments on bonded debt.

			Budget		Budget
	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2023 Adopted
<b>FUND BALANCE - BEGINNING</b>	\$ 1,335,271	\$ 1,349,671	\$ 1,349,771	\$ 1,459,565	\$ 1,401,465
<b>REVENUES</b>					
Current Taxes	1,753,708	1,998,344	2,672,500	2,750,000	4,277,900
Delinquent Taxes	40,991	42,778	20,000	22,800	20,000
Penalty & Interest	18,565	13,841	10,000	13,000	10,000
Misc. Revenue	-	5,125	-	-	-
Interest Earnings	25,751	2,167	2,500	2,500	2,500
<b>TOTAL REVENUES</b>	<b>\$ 1,839,016</b>	<b>\$ 2,062,256</b>	<b>\$ 2,705,000</b>	<b>\$ 2,788,300</b>	<b>\$ 4,310,400</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 3,174,286</b>	<b>\$ 3,411,927</b>	<b>\$ 4,054,771</b>	<b>\$ 4,247,865</b>	<b>\$ 5,711,865</b>
<b>EXPENDITURES</b>					
Paying Agent Fees	1,500	900	1,500	1,500	1,500
Principal	1,261,000	1,394,000	1,951,300	1,951,300	2,985,000
Interest	562,115	557,463	865,300	893,600	1,665,500
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,824,615</b>	<b>\$ 1,952,363</b>	<b>\$ 2,818,100</b>	<b>\$ 2,846,400</b>	<b>\$ 4,652,000</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 1,349,671</b>	<b>\$ 1,459,565</b>	<b>\$ 1,236,671</b>	<b>\$ 1,401,465</b>	<b>\$ 1,059,865</b>

#### Principal & Interest Requirements for 2022-23

Issue	Principal	Interest	Total
2016 Certificates of Obligation	170,000	38,588	208,588
2017 Certificates of Obligation	180,000	123,716	303,716
2017 General Obligation/Refunding	525,000	158,550	683,550
2018 Certificates of Obligation	185,000	74,825	259,825
2019 Certificates of Obligation	200,000	147,700	347,700
2020 Certificates of Obligation	325,000	238,738	563,738
2020 General Obligation/Refunding	285,000	109,750	394,750
2022 Certificates of Obligation	1,115,000	773,647	1,888,647
	<b>\$ 2,985,000</b>	<b>\$ 1,665,514</b>	<b>\$ 4,650,514</b>

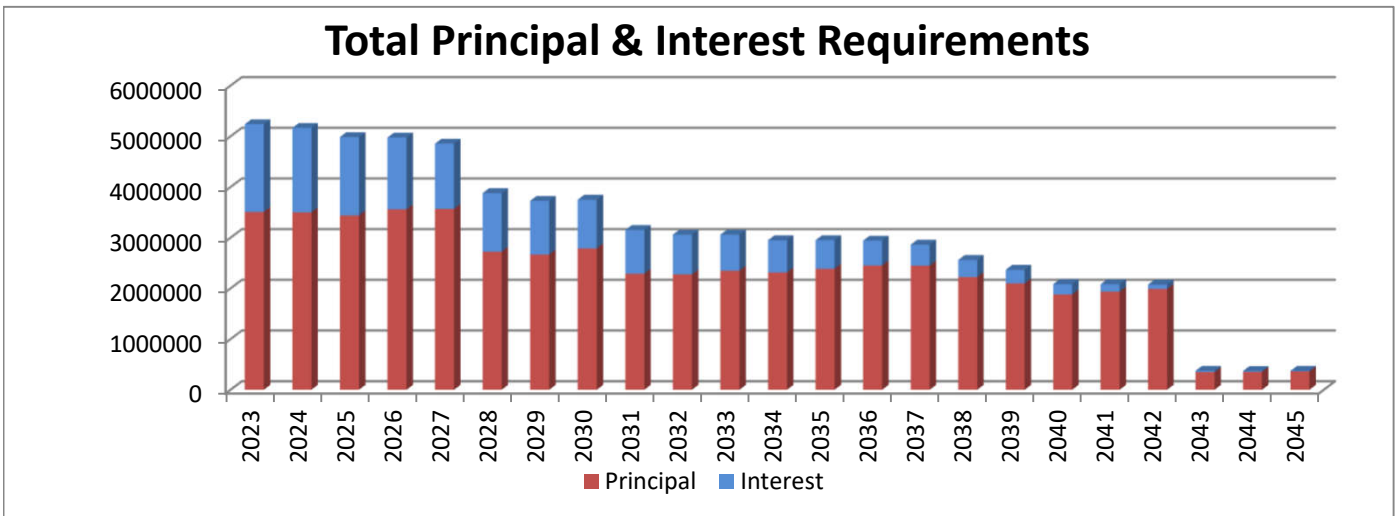


# LONG - TERM DEBT OBLIGATIONS

Fiscal Year 2023

Issue	Original Issue Amount	Outstanding 10/1/2022	Maturity Date
2014 Refunding GO Bonds	4,695,000	2,025,000	2030
2016 Certificates of Obligation	2,490,000	1,465,000	2036
2017 Certificates of Obligation	4,650,000	3,575,000	2037
2017 Refunding GO Bonds	7,645,000	4,380,000	2027
2018 Certificates of Obligation	3,265,000	2,295,000	2038
2019 Certificates of Obligation	5,005,000	4,485,000	2039
2020 Certificates of Obligation	8,375,000	7,160,000	2045
2020 Refunding GO Bonds	4,130,000	2,985,000	2033
2022 Certificates of Obligation	25,120,000	25,120,000	2042
<b>Total Bonded Debt Outstanding</b>		<b>65,375,000</b>	<b>53,490,000</b>

BY FUND	Original Issue Amount	Outstanding 10/1/2022	Last Maturity Date
General Long-Term Debt	44,340,000	38,844,800	2042
Water/Sewer Debt	21,035,000	14,645,200	2045
<b>Total Bonded Debt Outstanding</b>		<b>65,375,000</b>	<b>53,490,000</b>



Fiscal Year 2022-2023 Principal and Interest Requirements for Debt Service are:  
 \$4,650,514 Property Tax Supported Debt  
 \$588,323 Self-Supporting Debt



## Summary of Revenues and Expenditures

### 200 - WATER SEWER FUND

The Water Sewer Fund is used to account for providing water and wastewater services to Roysel City water and wastewater system customers. This fund is also responsible for billing and collection. The Water and Sewer Fund is financed and operated in a manner similar to private business enterprises. Costs of providing services and maintaining infrastructure to the public are financed primarily through user fees and are not dependent on tax revenue.

	History		Budget		Budget
	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2023 Adopted
<b>WORKING CAPITAL - BEGINNING</b>	\$ 3,010,711	\$ 4,826,201	\$ 6,219,121	\$ 7,161,151	\$ 7,258,501
<b>REVENUES</b>					
Retail Water Sales	4,706,797	5,367,215	4,900,000	6,500,000	5,250,000
Sewer Charges	3,094,267	3,509,175	3,450,000	4,116,000	4,500,000
Contract Water Sales	383	39	-	-	-
Penalties & Reconnect Fees	116,350	142,210	100,000	193,500	100,000
Meter Sensor Fee	94,650	220,675	75,000	240,000	150,000
Water Meters	116,325	234,125	75,000	266,000	165,000
Credit Card Fees	36,245	-	-	-	-
Misc. Income	31,137	40,692	35,000	65,000	45,000
Interest Earnings	35,358	18,652	5,000	32,000	15,000
<b>TOTAL REVENUES</b>	\$ 8,231,512	\$ 9,532,782	\$ 8,640,000	\$ 11,412,500	\$ 10,225,000
<b>TOTAL AVAILABLE RESOURCES</b>	\$ 11,242,223	\$ 14,358,983	\$ 14,859,121	\$ 18,573,651	\$ 17,483,501
<b>EXPENDITURES</b>					
Water Operations	2,517,051	2,981,983	3,782,900	3,946,950	4,558,300
Customer Service	294,854	275,004	320,800	323,000	473,600
Sewer Charges	2,069,000	1,676,129	2,506,100	3,017,000	3,352,100
Debt Service	1,285,116	1,570,433	1,569,800	1,242,000	593,300
<b>TOTAL EXPENDITURES</b>	\$ 6,166,022	\$ 6,503,548	\$ 8,179,600	\$ 8,528,950	\$ 8,977,300
<b>TRANSFER TO CAPITAL PROJECTS</b>	\$ (250,000)	\$ (694,284)	\$ (500,000)	\$ (2,786,200)	\$ (1,515,600)
<b>WORKING CAPITAL - ENDING</b>	\$ 4,826,201	\$ 7,161,151	\$ 6,179,521	\$ 7,258,501	\$ 6,990,601

## Summary of Revenues and Expenditures

### 106 - MUNICIPAL COURT TECHNOLOGY FUND

The Court Technology Fund accounts for a portion of court fines assessed and is restricted to provide technological enhancements for a Municipal Court. Funds are used to upgrade technology that will allow the Court to streamline its operations.

	History		Budget		Budget
	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2023 Adopted
<b>FUND BALANCE - BEGINNING</b>	\$ 44,384	\$ 21,352	\$ 18,202	\$ 20,621	\$ 22,171
<b>REVENUES</b>					
Court Fines & Fees	4,766	5,016	5,000	4,500	5,000
Interest Earnings	438	86	-	50	-
<b>TOTAL REVENUES</b>	<b>\$ 5,204</b>	<b>\$ 5,101</b>	<b>\$ 5,000</b>	<b>\$ 4,550</b>	<b>\$ 5,000</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 49,588</b>	<b>\$ 26,453</b>	<b>\$ 23,202</b>	<b>\$ 25,171</b>	<b>\$ 27,171</b>
<b>EXPENDITURES</b>					
Court Technology Expense	28,236	5,832	2,500	3,000	3,600
Transfers	-	-	-	-	7,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 28,236</b>	<b>\$ 5,832</b>	<b>\$ 2,500</b>	<b>\$ 3,000</b>	<b>\$ 10,600</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 21,352</b>	<b>\$ 20,621</b>	<b>\$ 20,702</b>	<b>\$ 22,171</b>	<b>\$ 16,571</b>

#### **RECOMMENDED NEW PROGRAM FUNDING**

Purchase of replacement court laptops and contribution to Police Department ticket writers

## Summary of Revenues and Expenditures

### 107 - MUNICIPAL COURT SECURITY FUND

The Court Security Fund accounts for a portion of court fines assessed and is restricted to provide security related services or improvements to buildings that house Municipal Court.

	History		Budget		Budget
	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2023 Adopted
<b>FUND BALANCE - BEGINNING</b>	\$ 32,375	\$ 37,024	\$ 40,524	\$ 42,379	\$ 44,879
<b>REVENUES</b>					
Court Fines & Fees	4,304	5,193	5,000	5,400	5,000
Interest Earnings	345	162	-	100	-
<b>TOTAL REVENUES</b>	<b>\$ 4,649</b>	<b>\$ 5,355</b>	<b>\$ 5,000</b>	<b>\$ 5,500</b>	<b>\$ 5,000</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 37,024</b>	<b>\$ 42,379</b>	<b>\$ 45,524</b>	<b>\$ 47,879</b>	<b>\$ 49,879</b>
<b>EXPENDITURES</b>					
Court Security Expense	-	-	5,000	3,000	5,000
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ 3,000</b>	<b>\$ 5,000</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 37,024</b>	<b>\$ 42,379</b>	<b>\$ 40,524</b>	<b>\$ 44,879</b>	<b>\$ 44,879</b>

#### RECOMMENDED NEW PROGRAM FUNDING

None at this time

## Summary of Revenues and Expenditures

### 115 - HOTEL MOTEL FUND

The City's Hotel Occupancy Tax is levied at 7% per room rental rate. Revenues in this fund are restricted to expenses that directly enhance and promote tourism and the hotel industry.

	History		Budget		Budget
	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2023 Adopted
<b>FUND BALANCE - BEGINNING</b>	\$ 205,552	\$ 237,986	\$ 274,986	\$ 284,770	\$ 285,770
<b>REVENUES</b>					
Hotel Occupancy Tax	71,204	94,151	80,000	70,000	70,000
Interest Earnings	2,139	1,059	500	500	500
<b>TOTAL REVENUES</b>	<b>\$ 73,343</b>	<b>\$ 95,210</b>	<b>\$ 80,500</b>	<b>\$ 70,500</b>	<b>\$ 70,500</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 278,894</b>	<b>\$ 333,197</b>	<b>\$ 355,486</b>	<b>\$ 355,270</b>	<b>\$ 356,270</b>
<b>EXPENDITURES</b>					
Misc Expenses/Advertising	25,589	14,415	15,000	30,000	15,000
Celebrating Freedom	15,319	34,012	35,000	39,500	35,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 40,908</b>	<b>\$ 48,427</b>	<b>\$ 50,000</b>	<b>\$ 69,500</b>	<b>\$ 50,000</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 237,986</b>	<b>\$ 284,770</b>	<b>\$ 305,486</b>	<b>\$ 285,770</b>	<b>\$ 306,270</b>

#### RECOMMENDED NEW PROGRAM FUNDING

None at this time

## Summary of Revenues and Expenditures

### 207 - POLICE FORFEITURE FUND - FEDERAL

The Police Forfeiture Fund accounts for all monies seized by the Roysse City Police Department and subsequently awarded by court order to the Police Department for law enforcement purposes. The Federal Fund quantifies amounts awarded from DEA cases.

	History		Budget		Budget
	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2023 Adopted
<b>FUND BALANCE - BEGINNING</b>	\$ -	\$ 21,306	\$ 11,306	\$ 11,660	\$ 6,660
<b>REVENUES</b>					
Forfeitures	35,714	-	-	-	-
Interest Earnings	241	79	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 35,955</b>	<b>\$ 79</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 35,955</b>	<b>\$ 21,385</b>	<b>\$ 11,306</b>	<b>\$ 11,660</b>	<b>\$ 6,660</b>
<b>EXPENDITURES</b>					
Police Expense	14,649	9,725	2,500	5,000	2,500
<b>TOTAL EXPENDITURES</b>	<b>\$ 14,649</b>	<b>\$ 9,725</b>	<b>\$ 2,500</b>	<b>\$ 5,000</b>	<b>\$ 2,500</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 21,306</b>	<b>\$ 11,660</b>	<b>\$ 8,806</b>	<b>\$ 6,660</b>	<b>\$ 4,160</b>

#### RECOMMENDED NEW PROGRAM FUNDING

None at this time

## Summary of Revenues and Expenditures

### 208 - POLICE FORFEITURE FUND - LOCAL

The Police Forfeiture Fund accounts for all monies seized by the Royse City Police Department and subsequently awarded by court order to the Police Department for law enforcement purposes. The Local Fund quantifies amounts awarded from local/county courts.

	History		Budget		Budget
	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2023 Adopted
<b>FUND BALANCE - BEGINNING</b>	\$ 3,192	\$ 6,985	\$ 5,985	\$ 7,113	\$ 17,013
<b>REVENUES</b>					
Forfeiture Revenue	3,805	-	-	18,500	-
Interest Earnings	63	128	-	100	-
<b>TOTAL REVENUES</b>	<b>\$ 3,868</b>	<b>\$ 128</b>	<b>\$ -</b>	<b>\$ 18,600</b>	<b>\$ -</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 7,060</b>	<b>\$ 7,113</b>	<b>\$ 5,985</b>	<b>\$ 25,713</b>	<b>\$ 17,013</b>
<b>EXPENDITURES</b>					
Police Expense	75	-	1,000	8,700	1,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 75</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ 8,700</b>	<b>\$ 1,000</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 6,985</b>	<b>\$ 7,113</b>	<b>\$ 4,985</b>	<b>\$ 17,013</b>	<b>\$ 16,013</b>

#### RECOMMENDED NEW PROGRAM FUNDING

None at this time

## Summary of Revenues and Expenditures

### 304 - JUVENILE CASE MANAGEMENT FUND

The Juvenile Case Management Fund accounts for a portion of court fines assessed and is restricted to fund the salary of a Juvenile Case Manager. A transfer to General Fund will partially offset the salary of a part-time Juvenile Case Manager.

	History		Budget		Budget
	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2023 Adopted
<b>FUND BALANCE - BEGINNING</b>	\$ 21,940	\$ 22,200	\$ 21,700	\$ 27,682	\$ 27,632
<b>REVENUES</b>					
Teen Court Fees	200	-	400	400	400
Court Fines & Fees	5,627	5,794	6,000	6,000	6,000
Interest Earnings	222	100	50	50	-
<b>TOTAL REVENUES</b>	<b>\$ 6,049</b>	<b>\$ 5,894</b>	<b>\$ 6,450</b>	<b>\$ 6,450</b>	<b>\$ 6,400</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 27,990</b>	<b>\$ 28,094</b>	<b>\$ 28,150</b>	<b>\$ 34,132</b>	<b>\$ 34,032</b>
<b>EXPENDITURES</b>					
JCM Expense	790	412	1,800	1,500	1,800
<b>TOTAL EXPENDITURES</b>	<b>\$ 790</b>	<b>\$ 412</b>	<b>\$ 1,800</b>	<b>\$ 1,500</b>	<b>\$ 1,800</b>
<b>INTERFUND TRANSFER</b>					
To GF - JCM Salary Contribution	\$ (5,000)	\$ -	\$ (5,000)	\$ (5,000)	\$ (5,000)
<b>FUND BALANCE - ENDING</b>	<b>\$ 22,200</b>	<b>\$ 27,682</b>	<b>\$ 21,350</b>	<b>\$ 27,632</b>	<b>\$ 27,232</b>

#### RECOMMENDED NEW PROGRAM FUNDING

None at this time



## Summary of Revenues and Expenditures

### 306 - SENIOR CENTER DONATIONS

Donations received throughout the year for specific purpose are assigned to separate special revenue funds. These funds are specific to the Senior Center.

	History		Budget		Budget
	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2023 Adopted
<b>FUND BALANCE - BEGINNING</b>	\$ 5,183	\$ 5,235	\$ 3,460	\$ 5,418	\$ 4,618
<b>REVENUES</b>					
Donations	-	3,680	-	200	-
Interest Earnings	52	24	25	-	-
<b>TOTAL REVENUES</b>	<b>\$ 52</b>	<b>\$ 3,704</b>	<b>\$ 25</b>	<b>\$ 200</b>	<b>\$ -</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 5,235</b>	<b>\$ 8,939</b>	<b>\$ 3,485</b>	<b>\$ 5,618</b>	<b>\$ 4,618</b>
<b>EXPENDITURES</b>					
Senior Center Expense	-	3,521	1,000	1,000	1,000
Transfers	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 3,521</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 5,235</b>	<b>\$ 5,418</b>	<b>\$ 2,485</b>	<b>\$ 4,618</b>	<b>\$ 3,618</b>

#### RECOMMENDED NEW PROGRAM FUNDING

None at this time

## Summary of Revenues and Expenditures

### 307 - MAIN STREET DONATIONS

Donations received throughout the year for specific purpose are assigned to separate special revenue funds. The Main Street Fund is used to account for donations and event registration fees and corresponding event expense.

	History		Budget		Budget
	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2023 Adopted
<b>FUND BALANCE - BEGINNING</b>	\$ 32,522	\$ 34,099	\$ 34,199	\$ 43,824	\$ 46,424
<b>REVENUES</b>					
Donations/Registration Fees	14,933	28,591	25,000	27,500	25,000
Interest Earnings	353	138	100	100	100
<b>TOTAL REVENUES</b>	<b>\$ 15,286</b>	<b>\$ 28,729</b>	<b>\$ 25,100</b>	<b>\$ 27,600</b>	<b>\$ 25,100</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 47,808</b>	<b>\$ 62,828</b>	<b>\$ 59,299</b>	<b>\$ 71,424</b>	<b>\$ 71,524</b>
<b>EXPENDITURES</b>					
Main Street Expense	13,709	19,004	25,000	25,000	25,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 13,709</b>	<b>\$ 19,004</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>
	34,099	43,824			
<b>FUND BALANCE - ENDING</b>	<b>\$ 34,099</b>	<b>\$ 43,824</b>	<b>\$ 34,299</b>	<b>\$ 46,424</b>	<b>\$ 46,524</b>

#### RECOMMENDED NEW PROGRAM FUNDING

None at this time

## Summary of Revenues and Expenditures

### 308 - PARK DONATIONS

Donations received throughout the year for specific purpose are assigned to separate special revenue funds. The Parks Department periodically receives donations from the various sports associations to complete projects on the city fields.

	History		Budget		Budget
	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2023 Adopted
<b>FUND BALANCE - BEGINNING</b>	\$ 13,058	\$ 12,110	\$ 12,110	\$ 15,352	\$ 18,952
<b>REVENUES</b>					
Donations	-	3,190	-	6,600	-
Interest Earnings	122	52	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 122</b>	<b>\$ 3,242</b>	<b>\$ -</b>	<b>\$ 6,600</b>	<b>\$ -</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 13,180</b>	<b>\$ 15,352</b>	<b>\$ 12,110</b>	<b>\$ 21,952</b>	<b>\$ 18,952</b>
<b>EXPENDITURES</b>					
Parks Expense	1,070	-	1,000	3,000	1,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,070</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ 3,000</b>	<b>\$ 1,000</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 12,110</b>	<b>\$ 15,352</b>	<b>\$ 11,110</b>	<b>\$ 18,952</b>	<b>\$ 17,952</b>

#### RECOMMENDED NEW PROGRAM FUNDING

None at this time

## Summary of Revenues and Expenditures

### 309 - ANIMAL CONTROL DONATIONS

Donations received throughout the year for specific purpose are assigned to separate special revenue funds. Animal Control Donations are used to help fund shelter operations.

	History		Budget		Budget
	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2023 Adopted
<b>FUND BALANCE - BEGINNING</b>	\$ 32,902	\$ 42,595	\$ 41,195	\$ 39,886	\$ 35,586
<b>REVENUES</b>					
Donations	15,979	4,210	5,000	5,600	5,000
Interest Earnings	349	174	100	100	100
<b>TOTAL REVENUES</b>	<b>\$ 16,328</b>	<b>\$ 4,384</b>	<b>\$ 5,100</b>	<b>\$ 5,700</b>	<b>\$ 5,100</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 49,230</b>	<b>\$ 46,979</b>	<b>\$ 46,295</b>	<b>\$ 45,586</b>	<b>\$ 40,686</b>
<b>EXPENDITURES</b>					
Animal Control Expense	6,635	7,092	5,000	10,000	5,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 6,635</b>	<b>\$ 7,092</b>	<b>\$ 5,000</b>	<b>\$ 10,000</b>	<b>\$ 5,000</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 42,595</b>	<b>\$ 39,886</b>	<b>\$ 41,295</b>	<b>\$ 35,586</b>	<b>\$ 35,686</b>

#### RECOMMENDED NEW PROGRAM FUNDING

None at this time

## Summary of Revenues and Expenditures

### 310 - POLICE DONATIONS

Donations received throughout the year for specific purpose are assigned to separate special revenue funds. These donations are specific to the Police Department.

	History		Budget		Budget
	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2023 Adopted
<b>FUND BALANCE - BEGINNING</b>	\$ 6,903	\$ 6,683	\$ 5,933	\$ 5,068	\$ 6,468
<b>REVENUES</b>					
Donations	2,375	1,039	-	2,400	-
Interest Earnings	99	114	50	-	-
<b>TOTAL REVENUES</b>	<b>\$ 2,474</b>	<b>\$ 1,153</b>	<b>\$ 50</b>	<b>\$ 2,400</b>	<b>\$ -</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 9,377</b>	<b>\$ 7,836</b>	<b>\$ 5,983</b>	<b>\$ 7,468</b>	<b>\$ 6,468</b>
<b>EXPENDITURES</b>					
Police Expense	2,694	2,769	1,000	1,000	1,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,694</b>	<b>\$ 2,769</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 6,683</b>	<b>\$ 5,068</b>	<b>\$ 4,983</b>	<b>\$ 6,468</b>	<b>\$ 5,468</b>

#### RECOMMENDED NEW PROGRAM FUNDING

None at this time

## Summary of Revenues and Expenditures

### 311 - ANIMAL SHELTER BUILDING DONATIONS

Donations received throughout the year for specific purpose are assigned to separate special revenue funds. Animal Control Donations are used to help fund shelter improvements.

	History		Budget		Budget
	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2023 Adopted
<b>FUND BALANCE - BEGINNING</b>	\$ 7,563	\$ 8,233	\$ 8,233	\$ 8,081	\$ 8,096
<b>REVENUES</b>					
Donations	593	-	-	15	-
Interest Earnings	78	34	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 671</b>	<b>\$ 34</b>	<b>\$ -</b>	<b>\$ 15</b>	<b>\$ -</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 8,233</b>	<b>\$ 8,268</b>	<b>\$ 8,233</b>	<b>\$ 8,096</b>	<b>\$ 8,096</b>
<b>EXPENDITURES</b>					
Animal Control Expense	-	187	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 187</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 8,233</b>	<b>\$ 8,081</b>	<b>\$ 8,233</b>	<b>\$ 8,096</b>	<b>\$ 8,096</b>

#### RECOMMENDED NEW PROGRAM FUNDING

None at this time

## Summary of Revenues and Expenditures

### 315 - FIRE DONATIONS

Donations received throughout the year for specific purpose are assigned to separate special revenue funds. These donations are specific to the Fire Department.

	History		Budget		Budget
	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2023 Adopted
<b>FUND BALANCE - BEGINNING</b>	\$ 12,303	\$ 7,153	\$ 4,703	\$ 3,553	\$ 3,253
<b>REVENUES</b>					
Donations	12,946	2,950	1,000	1,900	-
Interest Earnings	138	22	50	-	-
<b>TOTAL REVENUES</b>	<b>\$ 13,084</b>	<b>\$ 2,972</b>	<b>\$ 1,050</b>	<b>\$ 1,900</b>	<b>\$ -</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 25,387</b>	<b>\$ 10,126</b>	<b>\$ 5,753</b>	<b>\$ 5,453</b>	<b>\$ 3,253</b>
<b>EXPENDITURES</b>					
Fire Expense	18,233	6,573	1,000	2,200	1,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 18,233</b>	<b>\$ 6,573</b>	<b>\$ 1,000</b>	<b>\$ 2,200</b>	<b>\$ 1,000</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 7,153</b>	<b>\$ 3,553</b>	<b>\$ 4,753</b>	<b>\$ 3,253</b>	<b>\$ 2,253</b>

#### RECOMMENDED NEW PROGRAM FUNDING

None at this time



## Summary of Revenues and Expenditures

### 318 - RECREATION SPECIAL REVENUE FUND

The Recreation Special Revenue Fund was created to account for sports program revenue and expenditure activity. The City began administering the youth baseball and softball program during Fiscal 2018.

	History		Budget		Budget
	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2023 Adopted
<b>FUND BALANCE - BEGINNING</b>	\$ 36,931	\$ 37,411	\$ 37,411	\$ 37,553	\$ 37,553
<b>REVENUES</b>					
Registration Fees	1,800	-	-	-	-
Interest Earnings	374	157	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 2,174</b>	<b>\$ 157</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 39,104</b>	<b>\$ 37,568</b>	<b>\$ 37,411</b>	<b>\$ 37,553</b>	<b>\$ 37,553</b>
<b>EXPENDITURES</b>					
Professional Fees	911	15	1,500	-	-
Software	140	-	-	-	-
Athletic Program Supplies	642	-	1,000	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,693</b>	<b>\$ 15</b>	<b>\$ 2,500</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 37,411</b>	<b>\$ 37,553</b>	<b>\$ 34,911</b>	<b>\$ 37,553</b>	<b>\$ 37,553</b>

#### RECOMMENDED NEW PROGRAM FUNDING

None at this time

## Summary of Revenues and Expenditures

### 204 - WATER IMPACT FEE FUND

Impact fees are paid by developers and are restricted for use only on projects deemed necessary for development by an impact fee study.

	History		Budget		Budget
	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2023 Adopted
<b>FUND BALANCE - BEGINNING</b>	\$ 1,334,754	\$ 1,906,123	\$ 3,416,123	\$ 3,631,387	\$ 5,111,387
<b>REVENUES</b>					
Water Impact Fees	715,650	1,883,200	500,000	1,900,000	500,000
Interest Earnings	16,821	4,345	5,000	5,000	5,000
<b>TOTAL REVENUES</b>	<b>\$ 732,471</b>	<b>\$ 1,887,545</b>	<b>\$ 505,000</b>	<b>\$ 1,905,000</b>	<b>\$ 505,000</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 2,067,225</b>	<b>\$ 3,793,669</b>	<b>\$ 3,921,123</b>	<b>\$ 5,536,387</b>	<b>\$ 5,616,387</b>
<b>EXPENDITURES</b>					
Engineering/Consulting Projects	7,102	5,004	75,000	75,000	500,000
Water Line Projects	-	-	525,000	100,000	600,000
Impact Fee Reimbursements	154,000	157,277	250,000	250,000	250,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 161,102</b>	<b>\$ 162,282</b>	<b>\$ 850,000</b>	<b>\$ 425,000</b>	<b>\$ 1,350,000</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 1,906,123</b>	<b>\$ 3,631,387</b>	<b>\$ 3,071,123</b>	<b>\$ 5,111,387</b>	<b>\$ 4,266,387</b>

#### **RECOMMENDED NEW PROGRAM FUNDING**

Meters at Pump Station 1 and 2 (Deferred to FY23)  
Water Tower and associated Waterline Engineering

## Summary of Revenues and Expenditures

### 205 - SEWER IMPACT FEE FUND

Impact fees are paid by developers and are restricted for use only on projects deemed necessary for development by an impact fee study.

	History		Budget		Budget
	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2023 Adopted
<b>FUND BALANCE - BEGINNING</b>	\$ 1,762,351	\$ 2,461,104	\$ 4,358,604	\$ 4,237,388	\$ 2,819,388
<b>REVENUES</b>					
Sewer Impact Fees	678,150	1,772,600	700,000	1,700,000	700,000
Interest Earnings	21,469	6,082	7,500	15,000	7,500
<b>TOTAL REVENUES</b>	<b>\$ 699,619</b>	<b>\$ 1,778,682</b>	<b>\$ 707,500</b>	<b>\$ 1,715,000</b>	<b>\$ 707,500</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 2,461,970</b>	<b>\$ 4,239,787</b>	<b>\$ 5,066,104</b>	<b>\$ 5,952,388</b>	<b>\$ 3,526,888</b>
<b>EXPENDITURES</b>					
Engineering/Consulting Projects	865	2,399	150,000	50,000	150,000
Legal Fees	-	-	-	3,000	5,000
Sewer Line Projects	-	-	100,000	-	100,000
Impact Fee Reimbursements	-	-	-	330,000	100,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 865</b>	<b>\$ 2,399</b>	<b>\$ 250,000</b>	<b>\$ 383,000</b>	<b>\$ 355,000</b>
<b>INTERFUND TRANSFER</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (2,750,000)</b>	<b>\$ -</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 2,461,104</b>	<b>\$ 4,237,388</b>	<b>\$ 4,816,104</b>	<b>\$ 2,819,388</b>	<b>\$ 3,171,888</b>

#### RECOMMENDED NEW PROGRAM FUNDING

None at this time

## Summary of Revenues and Expenditures

### 206 - ROADWAY IMPACT FEE FUND

Impact fees are paid by developers and are restricted for use only on projects deemed necessary for development by an impact fee study. Roadway impact fees are further restricted to specific zones.

	History		Budget		Budget
	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2023 Adopted
<b>FUND BALANCE - BEGINNING</b>	\$ 1,482,850	\$ 1,653,487	\$ 2,196,987	\$ 2,338,543	\$ 3,070,543
<b>REVENUES</b>					
Roadway Impact Fees	154,477	722,098	250,000	980,000	250,000
Interest Earnings	17,385	3,302	3,500	12,000	5,000
<b>TOTAL REVENUES</b>	<b>\$ 171,862</b>	<b>\$ 725,400</b>	<b>\$ 253,500</b>	<b>\$ 992,000</b>	<b>\$ 255,000</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 1,654,712</b>	<b>\$ 2,378,887</b>	<b>\$ 2,450,487</b>	<b>\$ 3,330,543</b>	<b>\$ 3,325,543</b>
<b>EXPENDITURES</b>					
Engineering/Consulting Projects	1,225	344	169,600	100,000	50,000
Roadway Projects	-	-	250,000	-	250,000
Impact Fee Reimbursements	-	40,000	-	160,000	100,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,225</b>	<b>\$ 40,344</b>	<b>\$ 419,600</b>	<b>\$ 260,000</b>	<b>\$ 400,000</b>
<b>INTERFUND TRANSFER</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 1,653,487</b>	<b>\$ 2,338,543</b>	<b>\$ 2,030,887</b>	<b>\$ 3,070,543</b>	<b>\$ 2,925,543</b>

#### RECOMMENDED NEW PROGRAM FUNDING

Ongoing Roadway Impact Fee Update  
Ongoing Throughfare Update

## Summary of Revenues and Expenditures

### 209 - MUD ROADWAY FUND

This fund is a result of an agreement with Verandah Municipal Utility District. Impact fees are paid by developers per building permit and are restricted for use only on road projects that primarily serve the development (FM 2642).

	History		Budget		Budget
	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2023 Adopted
<b>FUND BALANCE - BEGINNING</b>	\$ 173,125	\$ 227,552	\$ 327,552	\$ 330,356	\$ 500,356
<b>REVENUES</b>					
Roadway Impact Fees	52,500	101,700	50,000	170,000	50,000
Interest Earnings	1,928	1,104	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 54,428</b>	<b>\$ 102,804</b>	<b>\$ 50,000</b>	<b>\$ 170,000</b>	<b>\$ 50,000</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 227,552</b>	<b>\$ 330,356</b>	<b>\$ 377,552</b>	<b>\$ 500,356</b>	<b>\$ 550,356</b>
<b>EXPENDITURES</b>					
Roadway Projects	-	-	25,000	-	25,000
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ 25,000</b>
<b>INTERFUND TRANSFER</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 227,552</b>	<b>\$ 330,356</b>	<b>\$ 352,552</b>	<b>\$ 500,356</b>	<b>\$ 525,356</b>

#### RECOMMENDED NEW PROGRAM FUNDING

None at this time

## Summary of Revenues and Expenditures

### 470 - BOND FUNDS

2018 Certificates were issued for vehicle replacements, replacement fire engine, land acquisition, restroom facility, City Hall roof replacement and minor remodels, and street replacement funds. 2019 Certificates are issued for the construction of a new fire station. 2020 Certificates are issued for vehicle replacements and replacement fire engine. 2022 Certificates are issued for the construction of a new police station and street replacement.

	History		Budget		Budget
	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2023 Adopted
<b>FUND BALANCE - BEGINNING</b>	\$ 8,841,069	\$ 5,525,559	\$ 1,453,559	\$ 2,381,687	\$ 26,772,887
<b>REVENUES</b>					
Bond Proceeds/Premium	7,075	741,126	-	25,000,000	-
Interest Earnings	110,563	7,311	20,000	20,000	25,000
<b>TOTAL REVENUES</b>	<b>\$ 117,638</b>	<b>\$ 748,437</b>	<b>\$ 20,000</b>	<b>\$ 25,020,000</b>	<b>\$ 25,000</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 8,958,707</b>	<b>\$ 6,273,997</b>	<b>\$ 1,473,559</b>	<b>\$ 27,401,687</b>	<b>\$ 26,797,887</b>
<b>EXPENDITURES</b>					
Vehicles/Equipment	1,283,434	144,462	-	28,800	-
Facility Projects	1,742,906	4,487,867	250,000	600,000	15,000,000
Street Projects	1,181,808	24,547	500,000	-	1,000,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,208,148</b>	<b>\$ 4,656,876</b>	<b>\$ 750,000</b>	<b>\$ 628,800</b>	<b>\$ 16,000,000</b>
<b>INTERFUND TRANSFER</b>	<b>\$ 775,000</b>	<b>\$ 764,566</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 5,525,559</b>	<b>\$ 2,381,687</b>	<b>\$ 723,559</b>	<b>\$ 26,772,887</b>	<b>\$ 10,797,887</b>

#### RECOMMENDED NEW PROGRAM FUNDING

Police Station construction  
Downtown Road Improvements