



## Adopted Annual Operating Budget Fiscal Year 2016-2017

"This budget will raise more total property taxes than last year's budget by \$616,960 or 17 percent, and of that amount \$285,742 is tax revenue to be raised from new property added to the tax roll this year."

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

**FOR:** Charles Houk, Clay Ellis, Bruce Bradley, Janet Nichol, Matt Wheatley, Tom Crowley

**AGAINST:** James Branch

**PRESENT** and not voting:

**ABSENT:**

Property Tax Rate	FY 2016-2017	FY 2015-2016
Total Tax Rate	.6771	.6771
M&O Tax Rate	.4600	.4351
I&S Tax Rate	.2171	.2420
Effective Tax Rate	.619276	.62187
Effective M&O Tax Rate	.482014	.45193
Rollback Tax Rate	.646517	.641926

Fiscal Year 2016-2017 Principal and Interest Requirements for Debt Service are:

\$1,355,405 Property Tax Supported Debt  
\$1,112,100 Self-Supporting Debt

# Budget Summary – All City Funds

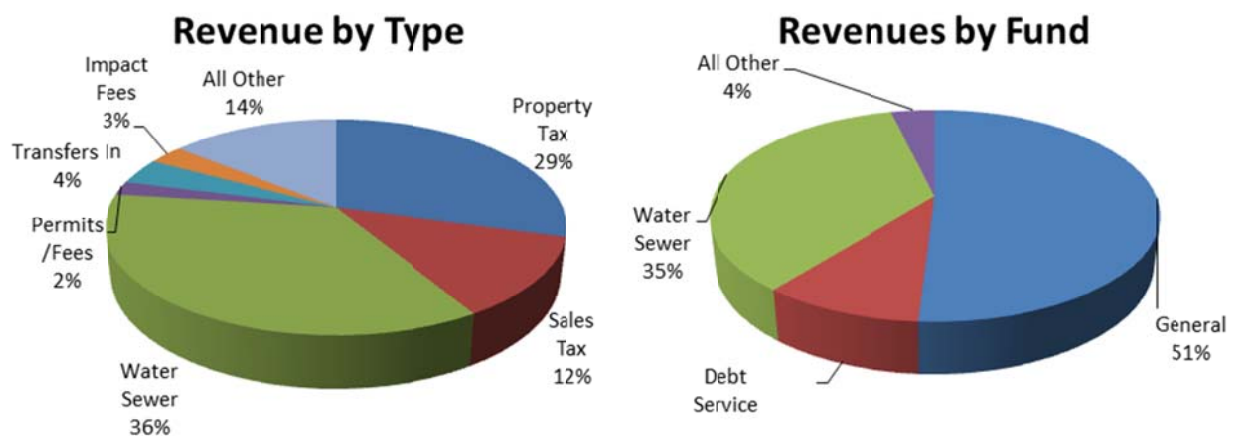
## Introduction

The Budget Summary section provides a general overview to the entire City of Royse City FY 2017 budget. It highlights significant revenue and expense items at a city wide level as well as for our two largest funds, the General Fund and Water and Sewer Fund. Further explanations are included in the narratives found within the individual funds. Budgets are adopted by fund and managed at the department level.

## Total City Funds

### REVENUES

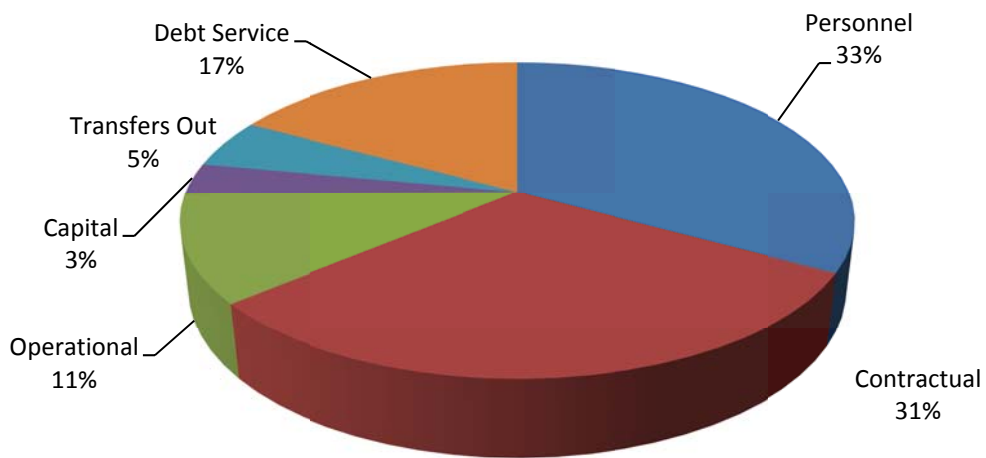
FY 2017 total budgeted revenues, including transfers, total \$14,285,000 which is \$2,944,450 (17.1%) less than the 2016 amended budget. This is primarily related to the bond proceeds received mid-year combined with conservative budgeting of impact fee revenue as compared to the current year. While commercial growth continued to be strong in FY 2016, residential permits slowed due to lack of lot inventory. Several developments are in various stages of planning and it is expected this revenue will continue to be strong. Significant commercial project permits/impact fees were collected in FY 2016. While much growth is on the horizon, the building related revenue as well as sales tax is conservatively budgeted until those projects come to fruition. Revenue comes primarily from three areas: utility sales & services (36%), property tax (29%) and sales tax (12%).



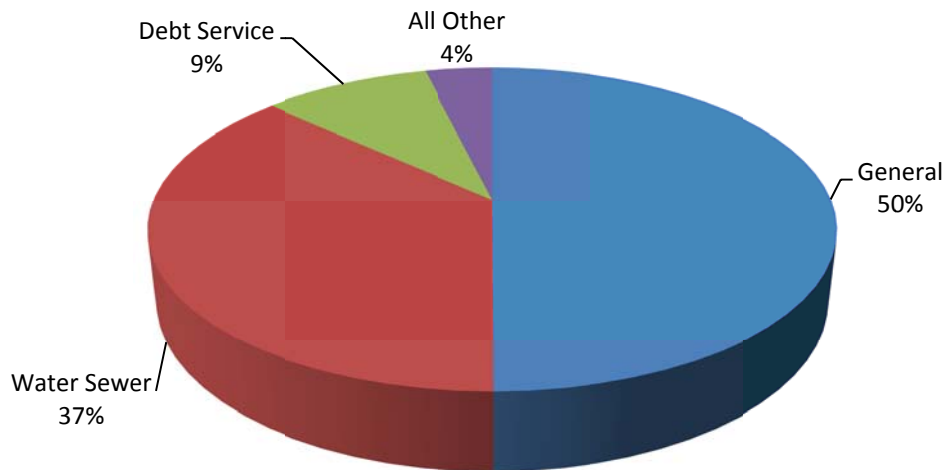
## EXPENDITURES

Total citywide expenditures for FY 2017 are budgeted at \$15,310,550, including transfers and bond projects. This is an increase of \$460,200 from the FY 2016 amended budget. An increase in debt service for the recently issued bond, a sewer treatment plant expansion, wholesale water provider rate increases and funding a number of general operating needs, including a police investigator, city planner, STAR Transit services, and street repair funding are among many of the items addressed throughout the proposed budget.

### Expenditure by Category



### Expenditure by Fund



## Consolidated Schedule of Fund Balances

Fiscal Year 2017

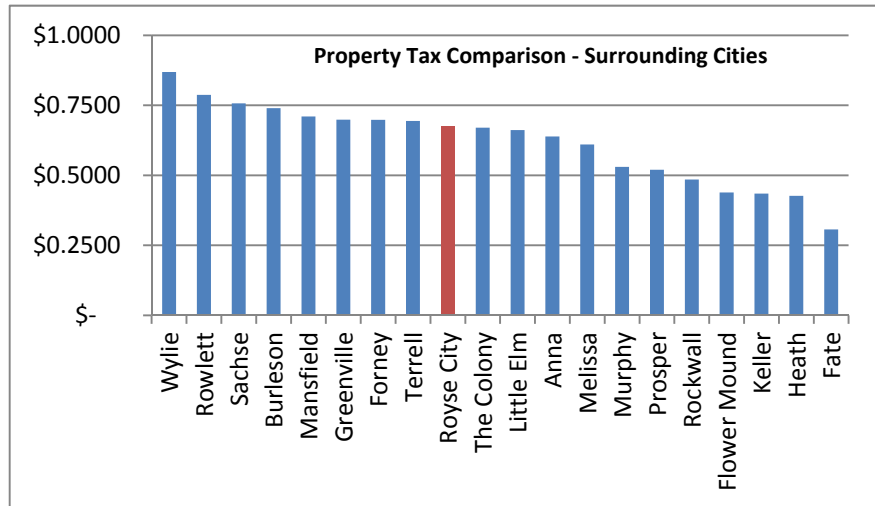
Fund	9/30/2015 Audited Fund Balance	*FY 2016 Revenues	*FY 2016 Expenditures	Projected Beginning Fund Balance	*FY 2017 Revenues	*FY 2017 Expenditures	Projected Ending Fund Balance
<b>OPERATING FUNDS</b>							
100 General Fund	1,015,498	7,148,100	6,807,050	\$ 1,356,548	\$ 7,310,900	\$ 7,304,100	\$ 1,363,348
200 Water & Sewer	1,676,910	5,118,400	4,978,375	1,816,935	5,058,500	5,329,250	1,546,185
<b>Subtotal Operating Funds</b>	<b>2,692,408</b>	<b>12,266,500</b>	<b>11,785,425</b>	<b>3,173,483</b>	<b>12,369,400</b>	<b>12,633,350</b>	<b>2,909,533</b>
<b>DEBT SERVICE FUND</b>							
103 Debt Service	710,250	1,397,000	1,273,075	834,175	1,380,400	1,360,400	854,175
<b>Subtotal Debt Service Funds</b>	<b>710,250</b>	<b>1,397,000</b>	<b>1,273,075</b>	<b>834,175</b>	<b>1,380,400</b>	<b>1,360,400</b>	<b>854,175</b>
<b>SPECIAL REVENUE FUNDS</b>							
106 Court Technology Fund	28,743	4,500	7,000	26,243	5,000	1,000	30,243
107 Court Security Fund	41,872	3,500	1,500	43,872	4,000	2,000	45,872
115 Hotel Motel Fund	200,664	98,000	88,000	210,664	80,000	80,000	210,664
207 Police Forfeiture - Federal	15,819	-	15,819	-	-	-	-
208 Police Forfeiture - Local	16,133	500	14,000	2,633	-	1,000	1,633
304 Juvenile Case Management Fund	23,285	5,500	9,500	19,285	5,700	8,500	16,485
306 Senior Center Donations	1,621	600	1,000	1,221	-	1,000	221
307 Main Street Donations	5,702	19,000	19,000	5,702	20,000	20,000	5,702
308 Park Donations	27	5,800	4,300	1,527	-	1,000	527
309 Animal Control Donations	18,969	3,700	10,000	12,669	5,000	10,000	7,669
310 Police Donations	1,714	1,000	1,000	1,714	-	1,000	714
311 Animal Shelter New Building Donations	7,133	-	-	7,133	-	-	7,133
315 Fire Donations	3,557	12,150	14,850	857	-	500	357
<b>Subtotal Special Revenue Funds</b>	<b>365,239</b>	<b>154,250</b>	<b>185,969</b>	<b>333,520</b>	<b>119,700</b>	<b>126,000</b>	<b>327,220</b>
<b>CAPITAL PROJECT FUNDS</b>							
204 Water Impact Fee Fund	801,647	275,600	115,000	962,247	151,000	100,000	1,013,247
205 Sewer Impact Fee Fund	821,306	241,800	290,000	773,106	151,000	325,000	599,106
206 Roadway Impact Fee Fund	635,564	332,200	15,000	952,764	101,000	-	1,053,764
209 MUD/City Roadway Fund - Verandah	126,000	9,500	-	135,500	7,500	-	143,000
470 2016 Bonds Funds	-	2,552,600	1,185,900	1,366,700	5,000	765,800	605,900
<b>Subtotal Capital Project Funds</b>	<b>2,384,517</b>	<b>3,411,700</b>	<b>1,605,900</b>	<b>4,190,317</b>	<b>415,500</b>	<b>1,190,800</b>	<b>3,415,017</b>
<b>Total All Funds</b>	<b>\$ 6,152,414</b>	<b>\$ 17,229,450</b>	<b>\$ 14,850,369</b>	<b>\$ 8,531,495</b>	<b>\$ 14,285,000</b>	<b>\$ 15,310,550</b>	<b>\$ 7,505,945</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 2017 is \$625,532,822 and is an increase of approximately \$91 million over adjusted taxable values from Fiscal Year 2016.

The tax rate remained the same, at \$0.6771 per \$100 assessed value for Fiscal 2017. 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	\$ 464,274,921	\$ 130,232,171	\$ 31,025,730	\$ 625,532,822
New Construction	24,219,817	16,067,599	1,913,421	42,200,837
Avg Taxable Value (Homestead residential)	\$ 146,742	\$ 178,510	\$ 146,000	\$ 152,975
Percentage Increase				
From New Values	5.98%	15.39%	7.52%	7.90%
From Existing Properties	8.63%	9.37%	14.34%	9.00%
Overall Increase	14.60%	24.80%	21.90%	16.90%

Current Tax Rate 67.71 cents

<b>Adopted Tax Rate</b>	<b>67.71 cents</b>	Revenue Generated 97% collection rate*
Debt Rate	21.71 cents	\$ 1,317,290
M&O Rate	46.00 cents	\$ 2,791,127

+ senior tax\*

Effective Tax Rate 61.9276 cents

Rollback Tax Rate 64.6517 cents

## Property Tax Contribution to Cost

Fiscal 2017 Average Home Value	152,975
Adopted Tax Rate	0.6771
Estimated Property Tax for City Services, before exemptions*	\$ 1,035.79

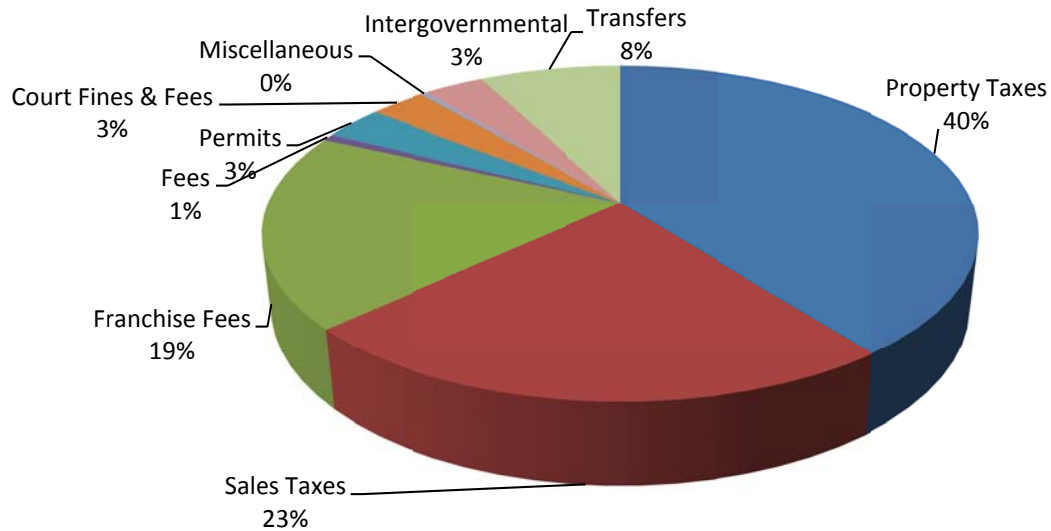
	Service Cost	Average Home Contribution	
Administration	\$ 1,885,550	0.1342	\$ 205.26
Library	112,650	0.0080	12.26
Museum	11,100	0.0008	1.21
Development Services	486,300	0.0346	52.94
Sr. Center	94,400	0.0067	10.28
Main Street	109,750	0.0078	11.95
Parks	535,450	0.0381	58.29
Environmental Services	199,950	0.0142	21.77
Police	2,074,850	0.1477	225.87
Court	213,000	0.0152	23.19
Fire	385,300	0.0274	41.94
Streets	355,800	0.0253	38.73
Debt Service	1,360,400	0.2171	332.11
	\$ 7,824,500	\$ 0.6771	\$ 1,035.79

\* This tax amount is calculated from the full value of the home before exemptions (homestead, over 65, etc.) Actual tax may be less.

# Budget Summary – General Fund

FY 2017 budgeted revenues & transfers total \$7,310,900, which is \$162,800 or 2.3% more than estimated FY 2016 revenue. The graph below illustrates the revenue sources for the General Fund.

## General Fund – Revenue Sources

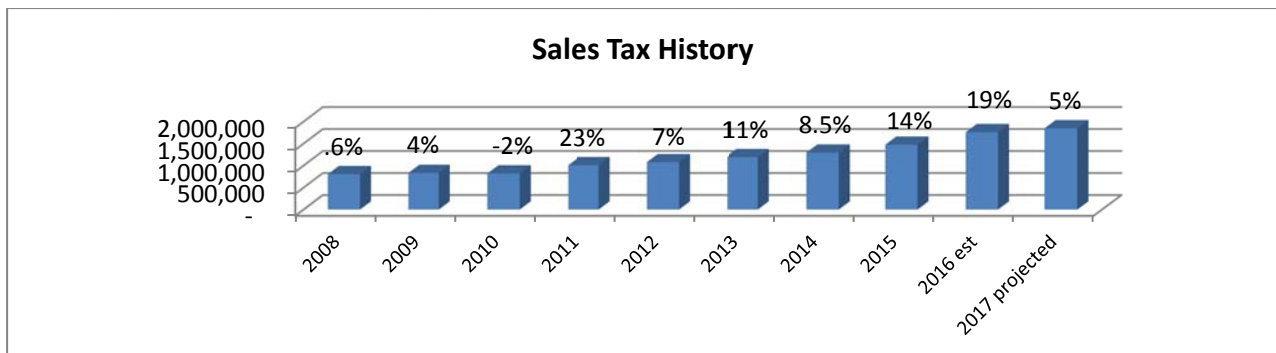


### Property Tax

The largest source of revenue for the General Fund is property taxes, which are budgeted to be 39.5% of revenues. This budget was prepared maintaining the tax rate at \$0.6771 cents per \$100 assessed value. The FY 2017 budget includes a 16.9% increase in property tax revenue primarily due to new construction and increased value.

### Sales Tax

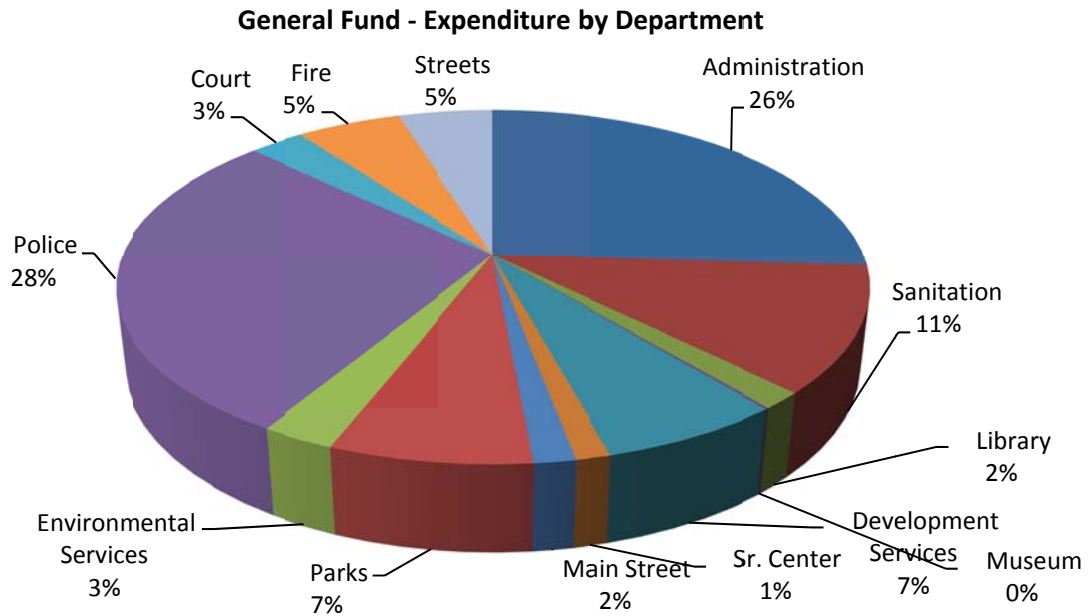
The second largest source of revenue for the General Fund is sales tax. In FY 2017, sales tax is projected to increase \$83,000 (5%) over projected FY 2016 revenue, primarily related a full year of collections for retail that opened in FY 2016 and conservative estimates as to timing revenue generated from new retail opening in the next year.



## General Fund – Expenditures

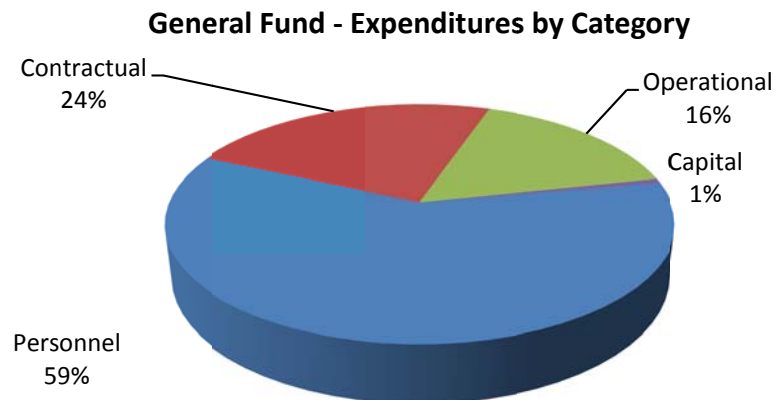
The FY 2017 total General Fund budget proposes \$7,304,100 in expenditures. This is a 7.3% increase from estimated FY 2016 expense.

By Department – The chart illustrates each general government allocation



## By Category

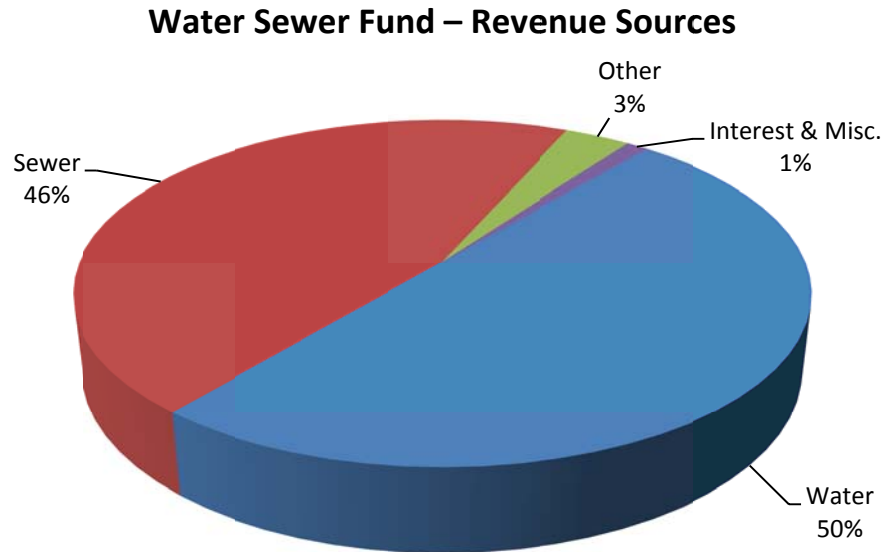
At 59%, personnel is the largest spending category in the General Fund. A Police Investigator, Planner and reallocating a part-time police administrative employee to full-time are additions to the FY17 budget. Additionally, funding for annual merit increases are included. Personnel expense also includes employer taxes, medical and retirement benefits.





## Budget Summary – Water and Sewer Fund

FY 2017 budgeted revenues total \$5,058,000, which is \$59,900 or 1.2% less than estimated FY 2016 revenue. The graph below illustrates the revenue sources for the Water and Sewer Fund.



### Water Revenue

Water revenue represents the amount billed to customers for metered water used. The city uses a tiered rate structure with higher rates for higher water use plus a flat, minimum maintenance charge for all accounts. There are differing rate structures for residential and commercial accounts. NTMWD, the city's water provider continues to implement annual rate increases. The fiscal 2017 rate NTMWD increase will be 10.5%. A rate study was conducted during the current budget year to evaluate the city's rate structure and Council adopted a multi-year ordinance to address these significant rate changes, and the impact of the wholesale customer disconnecting from the system. An adjustment will take place by ordinance January 2017 with a \$2.45 adjustment to the minimum in-city residential bill and corresponding adjustments to volume charges.

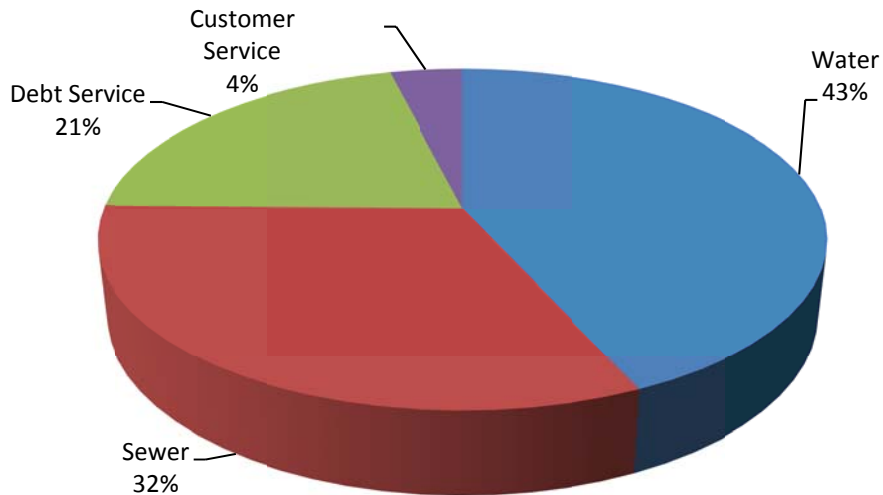
### Sewer Revenue

Sewer revenue represents the amount billed to customers for their sewer service. Sewer is not metered. Instead, a sewer average is calculated annually for residential accounts using December, January and February water usage. Non-residential accounts are billed the equivalent amount of actual water usage to determine sewer charges. Sewer charges from NTMWD are increasing \$289,950 primarily related to a debt issue for the expansion of the Sabine Creek Treatment Plant that serves Royse City and Fate.

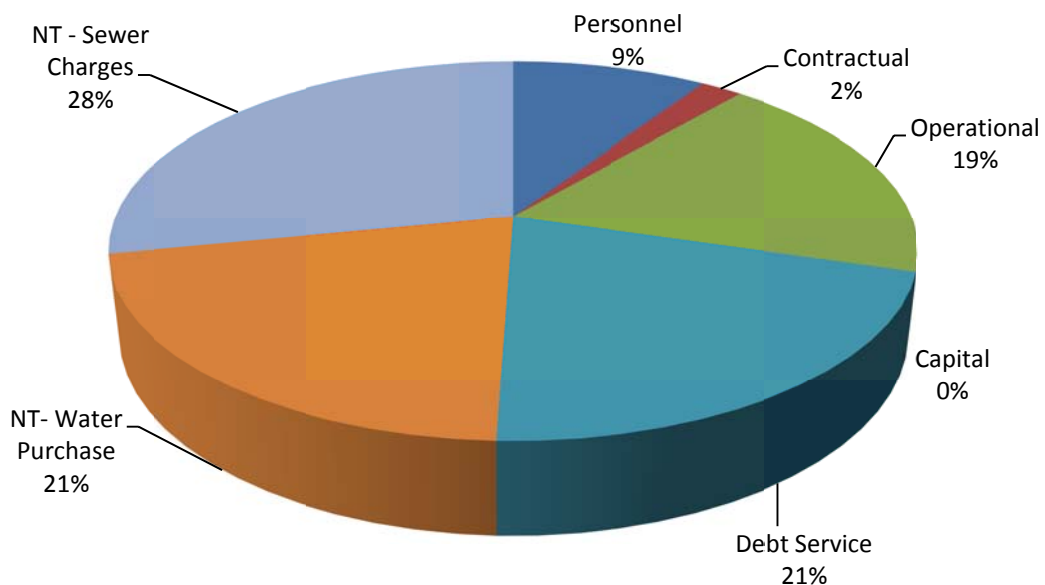
## Water and Sewer Fund – Expenditures

The FY 2017 total Water and Sewer Fund budget proposes \$5,329,250 in expenditures, which is \$350,875 (7% more) than the estimated FY 2016 expenditures.

### Water Sewer Fund – Expenditures by Department



### Water Sewer Fund - Expenditure by Category



# 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		2017 Adopted
	2014 Actual	2015 Actual	2016 Adopted	2016 Revised	
<b>FUND BALANCE - BEGINNING</b>	\$ 441,392	\$ 477,995	\$ 747,035	\$ 1,015,498	\$ 1,356,548
<b>REVENUES</b>					
Property Taxes	1,681,277	2,037,940	2,291,000	2,474,400	2,893,000
Sales Taxes	1,308,189	1,515,581	1,777,100	1,633,800	1,716,800
Franchise Fees	1,170,497	1,239,406	1,276,500	1,328,400	1,376,000
Fees	34,191	74,186	39,100	194,800	46,100
Permits	278,353	426,559	235,100	338,900	235,500
Court Fines & Fees	427,961	410,629	263,500	195,800	228,500
Miscellaneous	26,441	102,683	21,000	29,000	23,000
Intergovernmental	263,566	127,961	194,500	210,000	234,000
Transfers	988,975	898,733	743,000	743,000	558,000
<b>TOTAL REVENUES</b>	<b>\$ 6,179,450</b>	<b>\$ 6,833,677</b>	<b>\$ 6,840,800</b>	<b>\$ 7,148,100</b>	<b>\$ 7,310,900</b>
<b>EXPENDITURES</b>					
Administration	2,371,590	2,388,413	2,479,950	2,528,950	2,725,550
Library	95,520	98,133	100,000	101,300	112,650
Museum	9,261	10,510	11,100	11,100	11,100
Development Services	305,370	429,311	416,400	508,250	486,300
Sr. Center	70,136	83,700	88,600	97,000	94,400
Main Street	80,059	88,247	104,650	104,650	109,750
Parks	412,116	487,289	542,450	562,050	535,450
Environmental Services	148,219	168,825	196,600	191,300	199,950
Police	1,709,094	1,689,564	1,904,450	1,793,250	2,074,850
Court	339,857	324,820	201,050	210,500	213,000
Fire	246,696	248,032	370,150	355,900	385,300
Streets	236,504	279,329	345,850	342,800	355,800
<b>TOTAL EXPENDITURES</b>	<b>\$ 6,024,422</b>	<b>\$ 6,296,175</b>	<b>\$ 6,761,250</b>	<b>\$ 6,807,050</b>	<b>\$ 7,304,100</b>
<b>NET INCREASE (DECREASE)</b>	<b>\$ 155,028</b>	<b>\$ 537,503</b>	<b>\$ 79,550</b>	<b>\$ 341,050</b>	<b>\$ 6,800</b>
<b>Adjustment</b>	<b>\$ (118,425)</b>				
<b>FUND BALANCE - ENDING</b>	<b>\$ 477,995</b>	<b>\$ 1,015,498</b>	<b>\$ 826,585</b>	<b>\$ 1,356,548</b>	<b>\$ 1,363,348</b>

## 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.

	History		Budget		2017 Adopted
	2014 Actual	2015 Actual	2016 Adopted	2016 Revised	
<b>FUND BALANCE - BEGINNING</b>	\$ 833,682	\$ 816,517	\$ 714,623	\$ 710,250	\$ 834,175
<b>REVENUES</b>					
Current Taxes	1,546,255	1,380,019	1,254,900	1,357,000	1,348,900
Delinquent Taxes	23,946	11,235	20,000	25,000	20,000
Penalty & Interest	56,973	10,189	10,000	10,000	10,000
Interest Earnings	5,069	1,596	1,500	5,000	1,500
<b>TOTAL REVENUES</b>	<b>\$ 1,632,243</b>	<b>\$ 1,403,040</b>	<b>\$ 1,286,400</b>	<b>\$ 1,397,000</b>	<b>\$ 1,380,400</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 2,465,925</b>	<b>\$ 2,219,557</b>	<b>\$ 2,001,023</b>	<b>\$ 2,107,250</b>	<b>\$ 2,214,575</b>
<b>EXPENDITURES</b>					
Paying Agent Fees	4,298	2,500	5,000	5,000	5,000
Principal	514,572	500,786	713,950	713,950	815,000
Interest	377,584	351,309	554,125	554,125	540,400
Transfer	752,954	654,712	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,649,408</b>	<b>\$ 1,509,307</b>	<b>\$ 1,273,075</b>	<b>\$ 1,273,075</b>	<b>\$ 1,360,400</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 816,517</b>	<b>\$ 710,250</b>	<b>\$ 727,948</b>	<b>\$ 834,175</b>	<b>\$ 854,175</b>

#### Principal & Interest Requirements for 2016-17

Issue	Principal	Interest	Total
2006 Certificates of Obligation	\$ 100,000	\$ 48,360	\$ 148,360
2007A Certificates of Obligation	385,000	246,763	631,763
2007B Certificates of Obligation	170,000	161,079	331,079
2011 Certificates of Obligation	25,000	20,613	45,613
2016 Certificates of Obligation	135,000	63,590	198,590
	<b>\$ 815,000</b>	<b>\$ 540,405</b>	<b>\$ 1,355,405</b>

# LONG - TERM DEBT OBLIGATIONS

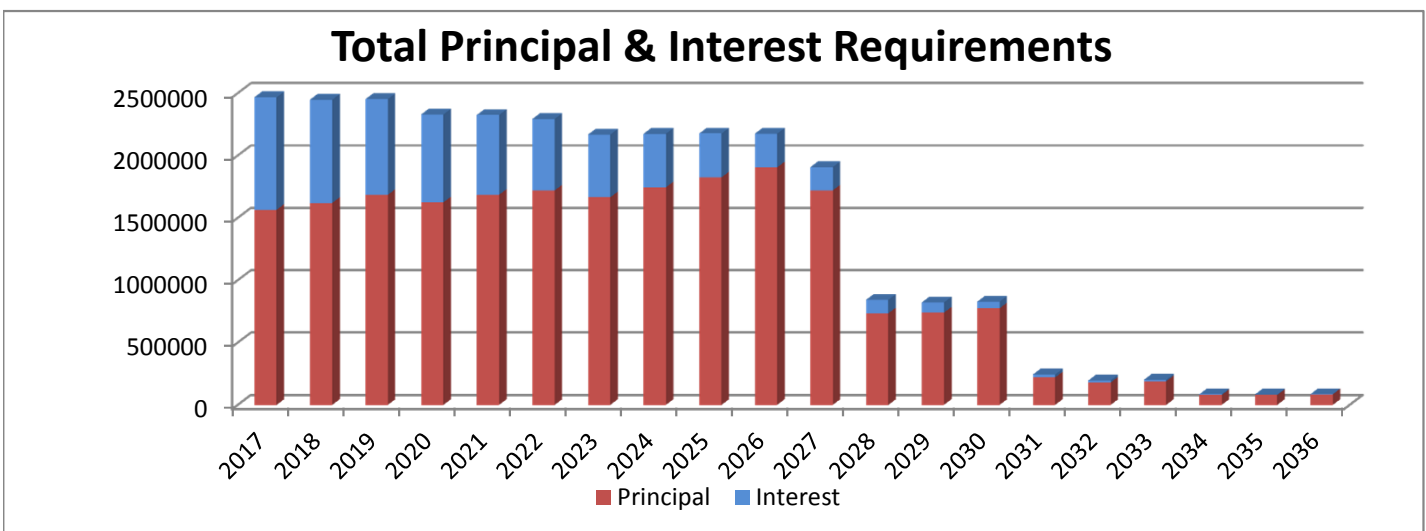
Fiscal Year 2017

Issue	Original Issue Amount	Outstanding 10/1/2016	Maturity Date
2006 Certificates of Obligations	1,875,000	1,200,000	2026
2007A Certifications of Obligation	7,850,000	5,340,000	2027
2007B Certificates of Obligation	4,695,000	3,325,000	2027
2010 Refunding Bonds	555,000	360,000	2019
2010 Certificates of Obligation	3,690,000	3,165,000	2010
2011 Certificates of Obligation	535,000	485,000	2031
2013 Certificates of Obligation	1,585,000	1,455,000	2033
2014 Refunding Bonds	4,695,000	4,025,000	2030
2016 Certificates of Obligation	2,490,000	2,490,000	2036

	<b>27,970,000</b>	
<b>Total Bonded Debt Outstanding</b>		<b>21,845,000</b>

BY FUND	Original Issue Amount	Outstanding 10/1/2016	Last Maturity Date
General Long-Term Debt	12,175,000	9,010,000	2036
Water/Sewer Debt	15,795,000	12,835,000	2036

	<b>27,970,000</b>	
<b>Total Bonded Debt Outstanding</b>		<b>21,845,000</b>



Fiscal Year 2016-2017 Principal and Interest Requirements for Debt Service are:  
 \$1,355,405 Property Tax Supported Debt  
 \$1,112,100 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 Royse 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		2017 Adopted
	2014 Actual	2015 Actual	2016 Adopted	2016 Revised	
<b>WORKING CAPITAL - BEGINNING</b>	\$ 1,196,110	\$ 1,222,129	\$ 1,010,401	\$ 1,676,910	\$ 1,816,935
<b>REVENUES</b>					
Retail Water Sales	1,767,476	2,153,627	2,184,800	2,415,000	2,525,000
Sewer Charges	1,759,002	1,863,226	2,215,400	2,185,000	2,305,000
Contract Water Sales	507,854	595,193	-	270,900	-
Penalties & Reconnect Fees	95,180	97,220	95,000	96,000	95,000
Meter Sensor Fee	21,575	21,300	15,000	16,500	16,000
Water Meters	28,000	29,335	20,000	27,000	25,000
Credit Card Fees	29,498	37,590	30,000	42,000	35,000
Misc. Income	55,266	72,638	50,000	62,000	55,000
Transfers	754,712	654,712	-	-	-
Sale of Surplus Property	-	10,600	-	-	-
Interest Earnings	454	804	500	4,000	2,500
<b>TOTAL REVENUES</b>	\$ 5,019,017	\$ 5,536,244	\$ 4,610,700	\$ 5,118,400	\$ 5,058,500
<b>TOTAL AVAILABLE RESOURCES</b>	\$ 6,215,127	\$ 6,758,373	\$ 5,621,101	\$ 6,795,310	\$ 6,875,435
<b>EXPENDITURES</b>					
Water Operations	3,776,853	3,689,952	3,201,850	3,363,775	3,417,750
Customer Service	157,362	186,560	195,350	192,950	206,300
Sewer Charges	1,058,783	1,204,952	1,424,650	1,421,650	1,705,200
<b>TOTAL EXPENDITURES</b>	\$ 4,992,998	\$ 5,081,464	\$ 4,821,850	\$ 4,978,375	\$ 5,329,250
<b>WORKING CAPITAL - ENDING</b>	\$ 1,222,129	\$ 1,676,910	\$ 799,251	\$ 1,816,935	\$ 1,546,185

## 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		2017 Adopted
	2014 Actual	2015 Actual	2016 Adopted	2016 Revised	
<b>FUND BALANCE - BEGINNING</b>	\$ 38,427	\$ 24,035	\$ 27,535	\$ 28,743	\$ 26,243
<b>REVENUES</b>					
Court Fines & Fees	8,054	7,854	7,500	4,500	5,000
<b>TOTAL REVENUES</b>	<b>\$ 8,054</b>	<b>\$ 7,854</b>	<b>\$ 7,500</b>	<b>\$ 4,500</b>	<b>\$ 5,000</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 46,481</b>	<b>\$ 31,889</b>	<b>\$ 35,035</b>	<b>\$ 33,243</b>	<b>\$ 31,243</b>
<b>EXPENDITURES</b>					
Court Technology Expense	1,963	3,146	6,300	7,000	1,000
Transfers	20,483	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 22,446</b>	<b>\$ 3,146</b>	<b>\$ 6,300</b>	<b>\$ 7,000</b>	<b>\$ 1,000</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 24,035</b>	<b>\$ 28,743</b>	<b>\$ 28,735</b>	<b>\$ 26,243</b>	<b>\$ 30,243</b>

## 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		2017 Adopted
	2014 Actual	2015 Actual	2016 Adopted	2016 Revised	
<b>FUND BALANCE - BEGINNING</b>	\$ 30,619	\$ 36,260	\$ 41,260	\$ 41,872	\$ 43,872
<b>REVENUES</b>					
Court Fines & Fees	6,041	5,902	6,000	3,500	4,000
<b>TOTAL REVENUES</b>	<b>\$ 6,041</b>	<b>\$ 5,902</b>	<b>\$ 6,000</b>	<b>\$ 3,500</b>	<b>\$ 4,000</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 36,660</b>	<b>\$ 42,162</b>	<b>\$ 47,260</b>	<b>\$ 45,372</b>	<b>\$ 47,872</b>
<b>EXPENDITURES</b>					
Court Security Expense	400	290	3,500	1,500	2,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 400</b>	<b>\$ 290</b>	<b>\$ 3,500</b>	<b>\$ 1,500</b>	<b>\$ 2,000</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 36,260</b>	<b>\$ 41,872</b>	<b>\$ 43,760</b>	<b>\$ 43,872</b>	<b>\$ 45,872</b>



## 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		2017 Adopted
	2014 Actual	2015 Actual	2016 Adopted	2016 Revised	
<b>FUND BALANCE - BEGINNING</b>	\$ 190,308	\$ 176,012	\$ 159,041	\$ 200,664	\$ 210,664
<b>REVENUES</b>					
Hotel Occupancy Tax	78,341	80,255	77,000	98,000	80,000
<b>TOTAL REVENUES</b>	<b>\$ 78,341</b>	<b>\$ 80,255</b>	<b>\$ 77,000</b>	<b>\$ 98,000</b>	<b>\$ 80,000</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 268,649</b>	<b>\$ 256,267</b>	<b>\$ 236,041</b>	<b>\$ 298,664</b>	<b>\$ 290,664</b>
<b>EXPENDITURES</b>					
Misc Expenses/Advertising	48,893	28,960	65,000	25,000	60,000
4th Fest	15,625	26,643	15,000	38,000	20,000
Capital Projects			-	25,000	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 64,518</b>	<b>\$ 55,603</b>	<b>\$ 80,000</b>	<b>\$ 88,000</b>	<b>\$ 80,000</b>
<b>INTERFUND TRANSFER</b>	<b>\$ (28,119)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 176,012</b>	<b>\$ 200,664</b>	<b>\$ 156,041</b>	<b>\$ 210,664</b>	<b>\$ 210,664</b>

## 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		2017 Adopted
	2014 Actual	2015 Actual	2016 Adopted	2016 Revised	
<b>FUND BALANCE - BEGINNING</b>	\$ 21,335	\$ 20,359	\$ 760	\$ 15,819	\$ 0
<b>REVENUES</b>					
Forfeitures	-	-	-	-	-
<b>TOTAL REVENUES</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL AVAILABLE RESOURCES</b>	\$ 21,335	\$ 20,359	\$ 760	\$ 15,819	\$ 0
<b>EXPENDITURES</b>					
Police Expense	976	4,540	-	15,819	-
<b>TOTAL EXPENDITURES</b>	\$ 976	\$ 4,540	\$ -	\$ 15,819	\$ -
<b>FUND BALANCE - ENDING</b>	\$ 20,359	\$ 15,819	\$ 760	\$ 0	\$ 0

## Summary of Revenues and Expenditures

### 208 - POLICE FORFEITURE FUND - LOCAL

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 Local Fund quantifies amounts awarded from local/county courts.

	History		Budget		
	2014 Actual	2015 Actual	2016 Adopted	2016 Revised	
<b>FUND BALANCE - BEGINNING</b>	\$ 21,446	\$ 15,372	\$ 1,073	\$ 16,133	\$ 2,633
<b>REVENUES</b>					
Forfeitures	2,686	6,821	-	500	-
<b>TOTAL REVENUES</b>	<b>\$ 2,686</b>	<b>\$ 6,821</b>	<b>\$ -</b>	<b>\$ 500</b>	<b>\$ -</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 24,132</b>	<b>\$ 22,193</b>	<b>\$ 1,073</b>	<b>\$ 16,633</b>	<b>\$ 2,633</b>
<b>EXPENDITURES</b>					
Police Expense	1,238	6,060	-	14,000	1,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,238</b>	<b>\$ 6,060</b>	<b>\$ -</b>	<b>\$ 14,000</b>	<b>\$ 1,000</b>
<b>INTERFUND TRANSFER</b>	<b>\$ (7,522)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 15,372</b>	<b>\$ 16,133</b>	<b>\$ 1,073</b>	<b>\$ 2,633</b>	<b>\$ 1,633</b>

## 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 the part-time Juvenile Case Manager.

	History		Budget		2017 Adopted
	2014 Actual	2015 Actual	2016 Adopted	2016 Revised	
<b>FUND BALANCE - BEGINNING</b>	\$ 28,011	\$ 21,436	\$ 23,135	\$ 23,285	\$ 19,285
<b>REVENUES</b>					
Teen Court Fees	791	700	500	200	200
Court Fines & Fees	9,431	9,301	9,500	5,300	5,500
<b>TOTAL REVENUES</b>	<b>\$ 10,222</b>	<b>\$ 10,001</b>	<b>\$ 10,000</b>	<b>\$ 5,500</b>	<b>\$ 5,700</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 38,233</b>	<b>\$ 31,437</b>	<b>\$ 33,135</b>	<b>\$ 28,785</b>	<b>\$ 24,985</b>
<b>EXPENDITURES</b>					
JCM Expense	1,598	152	500	1,500	500
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,598</b>	<b>\$ 152</b>	<b>\$ 500</b>	<b>\$ 1,500</b>	<b>\$ 500</b>
<b>INTERFUND TRANSFER</b>					
To GF - JCM Salary Contribution	\$ (15,199)	\$ (8,000)	\$ (8,000)	\$ (8,000)	\$ (8,000)
<b>FUND BALANCE - ENDING</b>	<b>\$ 21,436</b>	<b>\$ 23,285</b>	<b>\$ 24,635</b>	<b>\$ 19,285</b>	<b>\$ 16,485</b>

## 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		2017 Adopted
	2014 Actual	2015 Actual	2016 Adopted	2016 Revised	
<b>FUND BALANCE - BEGINNING</b>	\$ 1,250	\$ 1,371	\$ 1,121	\$ 1,621	\$ 1,221
<b>REVENUES</b>					
Donations	121	250	-	600	-
<b>TOTAL REVENUES</b>	<b>\$ 121</b>	<b>\$ 250</b>	<b>\$ -</b>	<b>\$ 600</b>	<b>\$ -</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 1,371</b>	<b>\$ 1,621</b>	<b>\$ 1,121</b>	<b>\$ 2,221</b>	<b>\$ 1,221</b>
<b>EXPENDITURES</b>					
Senior Center Expense	-	-	1,000	1,000	1,000
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 1,371</b>	<b>\$ 1,621</b>	<b>\$ 121</b>	<b>\$ 1,221</b>	<b>\$ 221</b>

## 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		2017 Adopted
	2014 Actual	2015 Actual	2016 Adopted	2016 Revised	
<b>FUND BALANCE - BEGINNING</b>	\$ 5,121	\$ 6,859	\$ 8,359	\$ 5,702	\$ 5,702
<b>REVENUES</b>					
Donations/Registration Fees	29,521	20,955	20,000	19,000	20,000
<b>TOTAL REVENUES</b>	<b>\$ 29,521</b>	<b>\$ 20,955</b>	<b>\$ 20,000</b>	<b>\$ 19,000</b>	<b>\$ 20,000</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 34,642</b>	<b>\$ 27,814</b>	<b>\$ 28,359</b>	<b>\$ 24,702</b>	<b>\$ 25,702</b>
<b>EXPENDITURES</b>					
Main Street Expense	27,783	22,112	20,000	19,000	20,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 27,783</b>	<b>\$ 22,112</b>	<b>\$ 20,000</b>	<b>\$ 19,000</b>	<b>\$ 20,000</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 6,859</b>	<b>\$ 5,702</b>	<b>\$ 8,359</b>	<b>\$ 5,702</b>	<b>\$ 5,702</b>

## 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 received a large donation from the local soccer association for repairs to Fox Fields. This work is underway and expected to be complete by the end of the fiscal year.

	History		Budget		2017 Adopted
	2014 Actual	2015 Actual	2016 Adopted	2016 Revised	
<b>FUND BALANCE - BEGINNING</b>	\$ 4,242	\$ 1,177	\$ 1,876	\$ 27	\$ 1,527
<b>REVENUES</b>					
Donations	10,457	28,097	-	5,800	-
<b>TOTAL REVENUES</b>	<b>\$ 10,457</b>	<b>\$ 28,097</b>	<b>\$ -</b>	<b>\$ 5,800</b>	<b>\$ -</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 14,699</b>	<b>\$ 29,274</b>	<b>\$ 1,876</b>	<b>\$ 5,827</b>	<b>\$ 1,527</b>
<b>EXPENDITURES</b>					
Parks Expense	13,522	29,247	-	4,300	1,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 13,522</b>	<b>\$ 29,247</b>	<b>\$ -</b>	<b>\$ 4,300</b>	<b>\$ 1,000</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 1,177</b>	<b>\$ 27</b>	<b>\$ 1,876</b>	<b>\$ 1,527</b>	<b>\$ 527</b>

## 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		2017 Adopted
	2014 Actual	2015 Actual	2016 Adopted	2016 Revised	
<b>FUND BALANCE - BEGINNING</b>	\$ 4,334	\$ 6,760	\$ 10,260	\$ 18,969	\$ 12,669
<b>REVENUES</b>					
Donations	6,157	12,935	7,500	3,700	5,000
<b>TOTAL REVENUES</b>	<b>\$ 6,157</b>	<b>\$ 12,935</b>	<b>\$ 7,500</b>	<b>\$ 3,700</b>	<b>\$ 5,000</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 10,491</b>	<b>\$ 19,695</b>	<b>\$ 17,760</b>	<b>\$ 22,669</b>	<b>\$ 17,669</b>
<b>EXPENDITURES</b>					
Animal Control Expense	3,731	726	10,000	10,000	10,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,731</b>	<b>\$ 726</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 6,760</b>	<b>\$ 18,969</b>	<b>\$ 7,760</b>	<b>\$ 12,669</b>	<b>\$ 7,669</b>



## 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		2017 Adopted
	2014 Actual	2015 Actual	2016 Adopted	2016 Revised	
<b>FUND BALANCE - BEGINNING</b>	\$ 1,533	\$ 1,533	\$ 1,033	\$ 1,714	\$ 1,714
<b>REVENUES</b>					
Donations	-	181	-	1,000	-
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ 181</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ -</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 1,533</b>	<b>\$ 1,714</b>	<b>\$ 1,033</b>	<b>\$ 2,714</b>	<b>\$ 1,714</b>
<b>EXPENDITURES</b>					
Police Expense	-	-	1,000	1,000	1,000
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 1,533</b>	<b>\$ 1,714</b>	<b>\$ 33</b>	<b>\$ 1,714</b>	<b>\$ 714</b>

## 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		2017 Adopted
	2014 Actual	2015 Actual	2016 Adopted	2016 Revised	
<b>FUND BALANCE - BEGINNING</b>	\$ 6,000	\$ 6,000	\$ 7,000	\$ 7,133	\$ 7,133
<b>REVENUES</b>					
Donations	-	1,133	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ 1,133</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 6,000</b>	<b>\$ 7,133</b>	<b>\$ 7,000</b>	<b>\$ 7,133</b>	<b>\$ 7,133</b>
<b>EXPENDITURES</b>					
Animal Control Expense	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 6,000</b>	<b>\$ 7,133</b>	<b>\$ 7,000</b>	<b>\$ 7,133</b>	<b>\$ 7,133</b>

## 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		2017 Adopted
	2014 Actual	2015 Actual	2016 Adopted	2016 Revised	
<b>FUND BALANCE - BEGINNING</b>	\$ 10,035	\$ 11,367	\$ 3,567	\$ 3,557	\$ 857
<b>REVENUES</b>					
Explorer Program	-	-	-	1,050	-
Donations	11,981	1,985	-	11,100	-
<b>TOTAL REVENUES</b>	\$ 11,981	\$ 1,985	\$ -	\$ 12,150	\$ -
<b>TOTAL AVAILABLE RESOURCES</b>	\$ 22,016	\$ 13,352	\$ 3,567	\$ 15,707	\$ 857
<b>EXPENDITURES</b>					
Fire Expense	10,649	9,795	1,000	14,850	500
<b>TOTAL EXPENDITURES</b>	\$ 10,649	\$ 9,795	\$ 1,000	\$ 14,850	\$ 500
<b>FUND BALANCE - ENDING</b>	\$ 11,367	\$ 3,557	\$ 2,567	\$ 857	\$ 357

## 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		2017 Adopted
	2014 Actual	2015 Actual	2016 Adopted	2016 Revised	
<b>FUND BALANCE - BEGINNING</b>	\$ 448,413	\$ 563,812	\$ 729,311	\$ 801,647	\$ 962,247
<b>REVENUES</b>					
Water Impact Fees	171,000	252,200	150,000	273,000	150,000
Interest Earnings	454	656	500	2,600	1,000
<b>TOTAL REVENUES</b>	\$ 171,454	\$ 252,856	\$ 150,500	\$ 275,600	\$ 151,000
<b>TOTAL AVAILABLE RESOURCES</b>	\$ 619,867	\$ 816,668	\$ 879,811	\$ 1,077,247	\$ 1,113,247
<b>EXPENDITURES</b>					
Engineering/Consulting Projects	-	-	-	-	50,000
Water Line Projects	13,180	15,021	50,000	100,000	50,000
<b>TOTAL EXPENDITURES</b>	\$ 13,180	\$ 15,021	\$ 50,000	\$ 100,000	\$ 100,000
<b>INTERFUND TRANSFER</b>	\$ (42,875)	\$ -	\$ (15,000)	\$ (15,000)	\$ -
<b>FUND BALANCE - ENDING</b>	\$ 563,812	\$ 801,647	\$ 814,811	\$ 962,247	\$ 1,013,247

## 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		2017 Adopted
	2014 Actual	2015 Actual	2016 Adopted	2016 Revised	
<b>FUND BALANCE - BEGINNING</b>	\$ 495,240	\$ 600,958	\$ 701,458	\$ 821,306	\$ 773,106
<b>REVENUES</b>					
Sewer Impact Fees	176,000	248,200	150,000	240,000	150,000
Interest Earnings	442	706	500	1,800	1,000
<b>TOTAL REVENUES</b>	\$ 176,442	\$ 248,906	\$ 150,500	\$ 241,800	\$ 151,000
<b>TOTAL AVAILABLE RESOURCES</b>	\$ 671,682	\$ 849,864	\$ 851,958	\$ 1,063,106	\$ 924,106
<b>EXPENDITURES</b>					
Engineering/Consulting Projects	-	-	-	-	50,000
Sewer Line Projects	27,849	28,558	275,000	275,000	275,000
<b>TOTAL EXPENDITURES</b>	\$ 27,849	\$ 28,558	\$ 275,000	\$ 275,000	\$ 325,000
<b>INTERFUND TRANSFER</b>	\$ (42,875)	\$ -	\$ (15,000)	\$ (15,000)	\$ -
<b>FUND BALANCE - ENDING</b>	\$ 600,958	\$ 821,306	\$ 561,958	\$ 773,106	\$ 599,106

## 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		2017 Adopted
	2014 Actual	2015 Actual	2016 Adopted	2016 Revised	
<b>FUND BALANCE - BEGINNING</b>	\$ 240,584	\$ 342,202	\$ 617,502	\$ 635,564	\$ 952,764
<b>REVENUES</b>					
Roadway Impact Fees	101,410	292,993	100,000	330,000	100,000
Interest Earnings	208	369	300	2,200	1,000
<b>TOTAL REVENUES</b>	<b>\$ 101,618</b>	<b>\$ 293,362</b>	<b>\$ 100,300</b>	<b>\$ 332,200</b>	<b>\$ 101,000</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 342,202</b>	<b>\$ 635,564</b>	<b>\$ 717,802</b>	<b>\$ 967,764</b>	<b>\$ 1,053,764</b>
<b>EXPENDITURES</b>					
Roadway Projects	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>INTERFUND TRANSFER</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (15,000)</b>	<b>\$ (15,000)</b>	<b>\$ -</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 342,202</b>	<b>\$ 635,564</b>	<b>\$ 702,802</b>	<b>\$ 952,764</b>	<b>\$ 1,053,764</b>

## 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		2017 Adopted
	2014 Actual	2015 Actual	2016 Adopted	2016 Revised	
<b>FUND BALANCE - BEGINNING</b>	\$ 84,300	\$ 108,900	\$ 122,100	\$ 126,000	\$ 135,500
<b>REVENUES</b>					
Roadway Impact Fees	24,600	17,100	10,000	9,500	7,500
<b>TOTAL REVENUES</b>	\$ 24,600	\$ 17,100	\$ 10,000	\$ 9,500	\$ 7,500
<b>TOTAL AVAILABLE RESOURCES</b>	\$ 108,900	\$ 126,000	\$ 132,100	\$ 135,500	\$ 143,000
<b>EXPENDITURES</b>					
Roadway Projects	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>INTERFUND TRANSFER</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>FUND BALANCE - ENDING</b>	\$ 108,900	\$ 126,000	\$ 132,100	\$ 135,500	\$ 143,000

## Summary of Revenues and Expenditures

### 470 - 2016 BOND FUNDS

Certificates of Obligation were issued in the Spring of 2016 to fund reconstruction of Wood Street, Shaw Drive Improvements, Bell Street Waterline Replacement and purchase a dump truck for public works.

	History		Budget		2017 Adopted
	2014 Actual	2015 Actual	2016 Adopted	2016 Revised	
<b>FUND BALANCE - BEGINNING</b>	\$ -	\$ -	\$ -	\$ -	\$ 1,366,700
<b>REVENUES</b>					
Bond Proceeds/Premium	-	-	-	2,550,100	-
Interest Earnings	-	-	-	2,500	5,000
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,552,600</b>	<b>\$ 5,000</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,552,600</b>	<b>\$ 1,371,700</b>
<b>EXPENDITURES</b>					
Vehicles	-	-	-	105,200	-
Wood Street	-	-	-	100,000	765,800
Bell Street Waterline	-	-	-	370,000	-
Shaw Dr.	-	-	-	610,700	-
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,185,900</b>	<b>\$ 765,800</b>
<b>INTERFUND TRANSFER</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,366,700</b>	<b>\$ 605,900</b>



**CITY OF ROYSE CITY, TEXAS**

**ORDINANCE NO. 16-09-1167**

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF ROYSE CITY, TEXAS FIXING AND LEVYING MUNICIPAL AD VALOREM TAXES OF THE CITY OF ROYSE CITY, TEXAS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2016, AND ENDING SEPTEMBER 30, 2017 AT THE RATE OF \$0.6771 PER ONE HUNDRED DOLLARS (\$100.00), AND FOR DIRECTING THE ASSESSMENT THEREOF; PROVIDING FOR A DATE ON WHICH SUCH TAXES BECOME DUE AND DELINQUENT TOGETHER WITH PENALTIES AND INTEREST THEREON; PROVIDING FOR REPEALING, SAVINGS AND SEVERABILITY CLAUSES; PROVIDING FOR AN EFFECTIVE DATE OF THIS ORDINANCE; AND PROVIDING FOR THE PUBLICATION OF THE CAPTION HEREOF.**

**WHEREAS**, the City Council hereby finds that the tax for the fiscal year beginning October 1, 2016, and ending September 30, 2017, thereafter levied for current expenses of the City and the general improvements of the City and its property must be levied to provide the revenue requirements of the budget for the ensuing year;

**WHEREAS**, the City Council approved on September 13, 2016 a separate budget ordinance for the fiscal year beginning October 1, 2016, and ending September 30, 2017. The 2016 Appraisal Roll for the City of Royse City was approved by the Appraisal Review Board of Rockwall, Hunt and Collin Central Appraisal District; and

**WHEREAS**, certified values and rates concerning the 2016 Property Tax Rates by the Rockwall, Hunt and Collin County Central Appraisal District are therefore approved; all statutory and constitutional requirements concerning the levying and assessing of ad valorem taxes have been completed in due and correct time.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ROYSE CITY, TEXAS:**

**Section 1**

The findings set forth above are incorporated into the body of this Ordinance as if fully set forth herein.

**Section 2**

There is hereby levied/ratified and ordered to be assessed and collected for the fiscal year beginning October 1, 2016, and ending on September 30, 2017, and for each fiscal year thereafter until it be otherwise provided and ordained on all property situated within the corporate limits of the City of Royse City, Texas, and not exempt from taxation by valid law, an ad valorem tax rate of \$0.2171/\$100 valuation for interest and sinking funds required on the City's bonded indebtedness and \$0.46/\$100 valuation for the general operations of the City for a total of \$0.6771 on each One Hundred Dollar (\$100.00) valuation of such property.

**"THIS TAX RATE WILL RAISE MORE TAXES FOR  
MAINTENANCE AND OPERATIONS THAN LAST YEAR'S  
TAX RATE."**

**Section 3**

The taxes assessed and levied hereby are payable anytime after the approval and publication of this Ordinance and not later than January 31 of the year following the year in which the taxes are assessed. The penalties and interest provided for herein shall accrue after January 31 of the year following the year in which the taxes are assessed. However, if the entire taxes due as provided herein are paid in full by January 31 of the year following the year in which the taxes are assessed, no penalty or interest shall be due.

**Section 4**

A delinquent tax shall incur the maximum penalty and interest authorized by Section 33.01, Texas Tax Code, to-wit: a penalty of six percent (6%) of the amount of the tax for the first calendar month it is delinquent, plus one percent (1%) for each additional month or portion of a month the tax remains unpaid prior to July 1<sup>st</sup> of the year in which it becomes delinquent.

Provided, however, a tax that is delinquent on July 1<sup>st</sup> of the year in which it becomes delinquent shall incur a total penalty of twelve percent (12%) of the amount of the delinquent tax without regard to the number of months the tax has been delinquent. A delinquent tax shall also accrue interest at a rate of one percent (1%) for each month or portion of a month the tax remains unpaid. Taxes that remain delinquent on July 1 of the year in which they become delinquent shall incur an additional penalty of twenty percent (20%) of the amount of taxes, penalty and interest due; such additional penalty is to defray the costs of collection as authorized by Section 6.30, Texas Tax Code.

**Section 5**

Taxes are payable at the office of the City Tax Assessor/Collector. The City shall have available all rights and remedies provided by law for the enforcement of the collection of taxes levied under this ordinance.

**Section 6**

The tax roll, together with any supplement thereto, is hereby accepted.

**Section 7**

All provisions of any ordinance in conflict with this Ordinance are hereby repealed; but such repeal shall not abate any pending prosecution for violation of the repealed Ordinance, nor shall the repeal prevent prosecution from being commenced for any violation if occurring prior to the repeal of the Ordinance. Any remaining portions of conflicting ordinances shall remain in full force and effect.

**Section 8**

Should any section, subsection, sentence, clause or phrase of this Ordinance be declared unconstitutional or invalid by a court of competent jurisdiction, it is expressly provided that any and all remaining portions of this Ordinance shall remain in full force and effect. The City hereby declares that it would have passed this Ordinance, and each section, subsection, sentence, clause, or phrase thereof irrespective of the fact that any one or more sections, subsections, sentences, clauses, or phrases be declared unconstitutional or invalid.


**Section 9**

This Ordinance shall become effective from and after its adoption and publication as required by the City Charter and by law.

**PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF ROYSE CITY, TEXAS this 13<sup>th</sup> day of September, 2016.**


  
Janet Nichol, Mayor

ATTEST:

  
Deborah Sorensen, TRMC, City Secretary



APPROVED AS TO FORM:

  
Jason Day, City Attorney

DATE OF PUBLICATION: 1<sup>ST</sup> 9/21/16 2<sup>ND</sup> 9/28/16 IN THE ROYSE CITY HERALD BANNER

**CITY OF ROYSE CITY, TEXAS**

**ORDINANCE NO. 16-09-1166**

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF ROYSE CITY, TEXAS, APPROVING AND ADOPTING A BUDGET FOR THE CITY FOR THE FISCAL YEAR OCTOBER 1, 2016 THROUGH SEPTEMBER 30, 2017; PROVIDING THAT EXPENDITURES FOR SAID FISCAL YEAR SHALL BE MADE IN ACCORDANCE WITH SAID BUDGET; AND DECLARING AN EFFECTIVE DATE.**

**WHEREAS**, the City Manager of the City of Royse City, Texas has submitted to the City Council a proposed budget of the expenditures and revenues of all City Departments, Divisions and Officers for the Fiscal Year 2016-2017; and

**WHEREAS**, the Budget Officer of the City of Royse City, Texas has heretofore on the 12<sup>th</sup> of August, 2016 filed with the City Secretary, a proposed general budget for the city governing the fiscal year aforesaid; and

**WHEREAS**, the governing body of the city has concluded its public hearing on said budget on the 13<sup>th</sup> of September, 2016; and

**WHEREAS**, the City Council, upon full consideration of the matter, is of the opinion that the budget hereinafter set forth is proper and should be adopted; and the sections for which the council has approved or made no changes from the prior year will be completed and filed as required with the City of Royse City and the Rockwall County Clerk, Collin County Clerk and the Hunt County Clerk.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ROYSE CITY, TEXAS:**

**Section 1.**

That appropriations as designated for the payment of expenses for the operation of the city government, hereinafter itemized by a true and correct copy of the budget document here to be prepared with all necessary sections and records for delivery to the Royse City 'City Council', Royse City 'City

Secretary’, and Rockwall, Collin and Hunt ‘County Clerk’ are hereby approved.

	<b><u>Fiscal 2017</u></b>
General Fund	\$7,304,100
Debt Service Fund	1,360,400
Water & Sewer Fund	5,329,250
Court Technology Fund	1,000
Court Security Fund	2,000
Hotel Motel Fund	80,000
Police Forfeiture Fund – Local	1,000
Juvenile Case Management Fund	8,500
Senior Center Donations	1,000
Main Street Donations	20,000
Park Donations	1,000
Animal Control Donations	10,000
Police Donations	1,000
Fire Donations	500
Water Impact Fees	100,000
Sewer Impact Fees	325,000
2016 Bond Funds	765,800
Total Appropriations	\$15,310,550

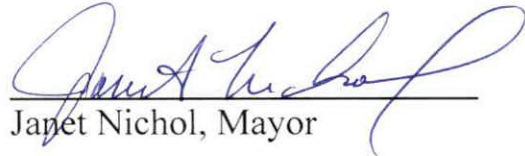
### **Section 2.**

That expenditures during the fiscal year shall be made in accordance with budget approved by this ordinance, unless otherwise authorized by a duly enacted ordinance of the City, said Budget document being on file for public inspection in the office of the City Secretary.

### **Section 3.**

That the necessity for making and approving a budget for the fiscal year, as required by the laws of the State of Texas, required that this Ordinance shall take effect immediately from and after its passage, as the law in such case provides.

**DULY PASSED AND APPROVED** by the City Council of the City of Royse City, Texas this **13th** day of **September, 2016**.

  
Janet Nichol, Mayor

**ATTEST:**

  
Deborah Sorensen, TRMC, City Secretary



APPROVED AS TO FORM:

  
Jason Day, City Attorney

Date of Publication: 1st 9/21/16 2nd 9/28/16 in the Royse City Herald Banner