



Adopted Annual Operating Budget Fiscal Year 2019-2020

"This budget will raise more revenue from property taxes than last year's budget by an amount of \$759,836, which is a 14.87 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 \$371,371."

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

FOR: Clay Ellis, Bruce Bradley, Janet Nichol, Matt Wheatley, James Branch, Tom Crowley

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate	FY 2019-2020	FY 2018-2019
Total Tax Rate	.6215	.6215
M&O Tax Rate	.4435	.4505
I&S Tax Rate	.1780	.1710
Effective Tax Rate	.577711	.565835
Effective M&O Tax Rate	.507772	.501134
Rollback Tax Rate	.633528	.623576

Fiscal Year 2019-2020 Principal and Interest Requirements for Debt Service are:

\$1,811,000 Property Tax Supported Debt
\$1,288,500 Self-Supporting Debt

Consolidated Schedule of Fund Balances

Fiscal Year 2020

Fund	9/30/2018	*FY 2019 Revenues	*FY 2019 Expenditures	Projected	*FY 2020 Revenues	*FY 2020 Expenditures	Projected
	Audited Fund Balance			Beginning Fund Balance			Ending Fund Balance
OPERATING FUNDS							
100 General Fund	3,785,138	8,966,100	8,792,000	\$ 3,959,238	\$ 9,222,800	\$ 9,910,550	\$ 3,271,488
200 Water & Sewer	2,308,116	6,433,000	6,336,350	2,404,766	6,520,000	6,770,966	2,153,800
Subtotal Operating Funds	6,093,254	15,399,100	15,128,350	6,364,004	15,742,800	16,681,516	5,425,288
DEBT SERVICE FUND							
103 Debt Service	1,173,631	1,593,000	1,492,500	1,274,131	1,788,100	1,811,000	1,251,231
Subtotal Debt Service Funds	1,173,631	1,593,000	1,492,500	1,274,131	1,788,100	1,811,000	1,251,231
SPECIAL REVENUE FUNDS							
106 Court Technology Fund	41,175	6,300	6,000	41,475	5,000	30,000	16,475
107 Court Security Fund	56,091	5,000	28,200	32,891	5,000	5,000	32,891
115 Hotel Motel Fund	171,122	158,500	55,300	274,322	80,000	25,000	329,322
208 Police Forfeiture - Local	3,034	-	1,000	2,034	-	1,000	1,034
304 Juvenile Case Management Fund	22,605	7,500	9,500	20,605	7,900	12,500	16,005
306 Senior Center Donations	2,132	8,600	5,600	5,132	-	1,000	4,132
307 Main Street Donations	25,599	25,000	25,000	25,599	25,000	25,000	25,599
308 Park Donations	9,290	5,300	4,000	10,590	-	1,000	9,590
309 Animal Control Donations	25,519	7,500	5,000	28,019	5,000	5,000	28,019
310 Police Donations	5,674	1,600	1,000	6,274	-	1,000	5,274
311 Animal Shelter New Building Donations	7,440	-	-	7,440	-	-	7,440
315 Fire Donations	8,696	11,300	8,000	11,996	3,000	3,000	11,996
318 Recreation Special Revenue Fund	32,208	26,900	27,500	31,608	26,000	28,500	29,108
Subtotal Special Revenue Funds	410,585	263,500	176,100	497,985	156,900	138,000	516,885
CAPITAL PROJECT FUNDS							
204 Water Impact Fee Fund	1,242,517	400,000	465,000	1,177,517	220,000	425,000	972,517
205 Sewer Impact Fee Fund	1,380,228	372,000	250,000	1,502,228	190,000	250,000	1,442,228
206 Roadway Impact Fee Fund	1,356,496	125,000	50,000	1,431,496	120,000	50,000	1,501,496
209 MUD/City Roadway Fund - Verandah	157,895	1,500	-	159,395	3,500	-	162,895
470 Bond Funds	4,114,949	5,100,000	1,507,265	7,707,684	50,000	6,925,000	832,684
Subtotal Capital Project Funds	8,252,085	5,998,500	2,272,265	11,978,320	583,500	7,650,000	4,911,820
Total All Budgeted Funds	\$ 15,929,555	\$ 23,254,100	\$ 19,069,215	\$ 20,114,440	\$ 18,271,300	\$ 26,280,516	\$ 12,105,224

* Includes Transfers

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		Council
	2017 Actual	2018 Actual	2019 Adopted	2019 Revised	2020 Adopted
FUND BALANCE - BEGINNING	\$ 1,923,067	\$ 3,056,188	\$ 3,329,838	\$ 3,785,138	\$ 3,959,238
REVENUES					
Property Taxes	3,086,506	3,518,349	3,894,000	3,925,000	4,310,000
Sales Taxes	1,924,653	2,178,607	2,131,000	2,444,900	2,608,000
Franchise Fees	643,927	619,865	577,000	642,800	598,000
Fees	79,043	445,302	143,000	329,000	168,500
Permits	382,406	1,076,079	415,000	517,800	416,000
Court Fines & Fees	281,982	383,129	296,500	308,700	292,400
Miscellaneous	127,566	98,614	50,000	125,500	85,000
Intergovernmental	251,245	257,985	367,400	364,400	434,900
Transfers	557,600	385,500	308,000	308,000	310,000
TOTAL REVENUES	\$ 7,334,928	\$ 8,963,429	\$ 8,181,900	\$ 8,966,100	\$ 9,222,800
EXPENDITURES					
Administration	1,799,711	1,851,058	2,019,000	2,098,100	2,285,600
Library	112,516	112,548	125,500	130,000	130,200
Museum	9,703	9,862	13,700	13,700	14,300
Development Services	464,158	629,226	600,600	598,400	621,800
Sr. Center	93,040	92,400	108,400	108,400	110,900
Main Street	101,696	141,646	153,000	143,800	156,700
Parks	447,989	651,549	709,750	699,650	745,000
Animal Services	130,282	207,482	155,400	151,700	163,400
Police	1,965,380	2,418,231	2,728,300	2,720,150	2,965,600
Environmental Services	74,366	84,304	93,700	96,700	105,550
Court	181,399	200,315	225,500	223,700	245,000
Fire	364,662	586,170	704,100	704,300	944,750
Streets	456,905	695,688	543,900	547,800	731,650
TOTAL EXPENDITURES	\$ 6,201,807	\$ 7,680,479	\$ 8,180,850	\$ 8,236,400	\$ 9,220,450
NET OPERATING INCREASE (DECREASE)	\$ 1,133,121	\$ 1,282,949	\$ 1,050	\$ 729,700	\$ 2,350
TRANSFER TO CAPITAL PROJECTS*		\$ (554,000)	\$ (250,600)	\$ (555,600)	\$ (690,100)
FUND BALANCE - ENDING	\$ 3,056,188	\$ 3,785,138	\$ 3,080,288	\$ 3,959,238	\$ 3,271,488

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		Council
	2017 Actual	2018 Actual	2019 Adopted	2019 Revised	2020 Adopted
FUND BALANCE - BEGINNING	\$ 878,728	\$ 1,035,033	\$ 1,122,533	\$ 1,173,631	\$ 1,274,131
REVENUES					
Current Taxes	1,427,030	1,277,402	1,463,000	1,475,000	1,733,100
Delinquent Taxes	29,243	15,941	20,000	16,000	20,000
Penalty & Interest	11,591	14,821	10,000	12,000	10,000
Developer Contributions	-	100,000	-	50,000	-
Interest Earnings	17,858	31,371	10,000	40,000	25,000
TOTAL REVENUES	\$ 1,485,721	\$ 1,439,535	\$ 1,503,000	\$ 1,593,000	\$ 1,788,100
TOTAL AVAILABLE RESOURCES	\$ 2,364,449	\$ 2,474,568	\$ 2,625,533	\$ 2,766,631	\$ 3,062,231
EXPENDITURES					
Paying Agent Fees	1,300	1,024	5,000	5,000	5,000
Principal	806,100	793,000	1,062,000	1,062,000	1,261,000
Interest	347,016	506,913	425,500	425,500	545,000
Transfer	175,000	-	-	-	-
TOTAL EXPENDITURES	\$ 1,329,416	\$ 1,300,937	\$ 1,492,500	\$ 1,492,500	\$ 1,811,000
FUND BALANCE - ENDING	\$ 1,035,033	\$ 1,173,631	\$ 1,133,033	\$ 1,274,131	\$ 1,251,231

Principal & Interest Requirements for 2019-20

Issue	Principal	Interest	Total
2006 Certificates of Obligation	\$ 115,000	\$ 35,666	\$ 150,666
2011 Certificates of Obligation	30,000	17,425	47,425
2016 Certificates of Obligation	150,000	40,950	190,950
2017 Certificates of Obligation/Refunding	561,000	231,500	792,500
2018 Certificates of Obligation	255,000	95,975	350,975
2019 Certificates of Obligation	150,000	123,406	273,406
	\$ 1,261,000	\$ 544,922	\$ 1,805,922

Summary of Revenues and Expenditures

200 - WATER SEWER FUND

The Water Sewer Fund is used to account for providing water and wastewater services to Royle 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		Council
	2017 Actual	2018 Actual	2019 Adopted	2019 Revised	2020 Adopted
WORKING CAPITAL - BEGINNING	\$ 2,134,767	\$ 1,842,686	\$ 2,414,667	\$ 2,308,116	\$ 2,404,766
REVENUES					
Retail Water Sales	2,872,920	3,603,469	3,200,000	3,375,000	3,400,000
Sewer Charges	2,432,212	2,546,792	2,700,000	2,710,000	2,800,000
Contract Water Sales	2,954	2,158	-	-	-
Penalties & Reconnect Fees	98,490	103,250	95,000	105,000	100,000
Meter Sensor Fee	19,350	70,850	40,000	37,000	35,000
Water Meters	38,175	102,950	85,000	48,000	40,000
Credit Card Fees	50,962	60,157	50,000	63,000	60,000
Misc. Income	97,905	84,649	30,000	45,000	45,000
Sale of Surplus Property	4,344	-	-	-	-
Interest Earnings	23,678	57,476	20,000	50,000	40,000
	-				
TOTAL REVENUES	\$ 5,640,990	\$ 6,631,752	\$ 6,220,000	\$ 6,433,000	\$ 6,520,000
TOTAL AVAILABLE RESOURCES	\$ 7,775,757	\$ 8,474,438	\$ 8,634,667	\$ 8,741,116	\$ 8,924,766
EXPENDITURES					
Water Operations	2,345,220	2,396,375	2,538,650	2,528,250	2,576,050
Customer Service	201,121	212,410	218,400	230,100	293,150
Sewer Charges	1,790,585	1,732,978	2,089,300	2,115,000	2,113,200
Revenue Debt Service	1,376,163	1,268,663	1,463,000	1,463,000	1,288,566
Bond Projects	219,981	555,896	-	-	500,000
TOTAL EXPENDITURES	\$ 5,933,071	\$ 6,166,322	\$ 6,309,350	\$ 6,336,350	\$ 6,770,966
WORKING CAPITAL - ENDING	\$ 1,842,686	\$ 2,308,116	\$ 2,325,317	\$ 2,404,766	\$ 2,153,800

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		Council 2020 Adopted
	2017 Actual	2018 Actual	2019 Adopted	2019 Revised	
FUND BALANCE - BEGINNING	\$ 27,593	\$ 33,827	\$ 38,826	\$ 41,175	\$ 41,475
REVENUES					
Court Fines & Fees	6,999	9,515	5,000	6,000	5,000
Interest Earnings	152	362	-	300	-
TOTAL REVENUES	\$ 7,151	\$ 9,877	\$ 5,000	\$ 6,300	\$ 5,000
TOTAL AVAILABLE RESOURCES	\$ 34,745	\$ 43,704	\$ 43,826	\$ 47,475	\$ 46,475
EXPENDITURES					
Court Technology Expense	918	2,530	17,000	6,000	30,000
Transfers	-	-	-	-	-
TOTAL EXPENDITURES	\$ 918	\$ 2,530	\$ 17,000	\$ 6,000	\$ 30,000
FUND BALANCE - ENDING	\$ 33,827	\$ 41,175	\$ 26,826	\$ 41,475	\$ 16,475

RECOMMENDED NEW PROGRAM FUNDING

Ticketwriter program that was approved in FY19 will be now implemented in FY20 for Police Department
 Replacement computer/scanner
 Incode Software Upgrade

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		Council 2020 Adopted
	2017 Actual	2018 Actual	2019 Adopted	2019 Revised	
FUND BALANCE - BEGINNING	\$ 45,247	\$ 50,348	\$ 52,848	\$ 56,091	\$ 32,891
REVENUES					
Court Fines & Fees	5,486	7,657	5,000	5,000	5,000
TOTAL REVENUES	\$ 5,486	\$ 7,657	\$ 5,000	\$ 5,000	\$ 5,000
TOTAL AVAILABLE RESOURCES	\$ 50,733	\$ 58,005	\$ 57,848	\$ 61,091	\$ 37,891
EXPENDITURES					
Court Security Expense	385	1,914	25,000	28,200	5,000
TOTAL EXPENDITURES	\$ 385	\$ 1,914	\$ 25,000	\$ 28,200	\$ 5,000
FUND BALANCE - ENDING	\$ 50,348	\$ 56,091	\$ 32,848	\$ 32,891	\$ 32,891

RECOMMENDED NEW PROGRAM FUNDING

Metal Detector for Court Room

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		Council
	2017 Actual	2018 Actual	2019 Adopted	2019 Revised	2020 Adopted
FUND BALANCE - BEGINNING	\$ 223,054	\$ 276,762	\$ 160,962	\$ 171,122	\$ 274,322
REVENUES					
Hotel Occupancy Tax	98,103	89,160	80,000	85,000	80,000
TOTAL REVENUES	\$ 98,103	\$ 89,160	\$ 80,000	\$ 85,000	\$ 80,000
TOTAL AVAILABLE RESOURCES	\$ 321,157	\$ 365,922	\$ 240,962	\$ 256,122	\$ 354,322
EXPENDITURES					
Misc Expenses/Advertising	13,450	14,714	10,000	20,000	10,000
Celebrating Freedom	30,946	35,220	30,000	35,300	15,000
Capital Projects	-	218,366	-	-	-
TOTAL EXPENDITURES	\$ 44,396	\$ 268,300	\$ 40,000	\$ 55,300	\$ 25,000
Transfer In - General Fund	-	72,500	-	72,500	-
Transfer In - Main Street	-	1,000	-	1,000	-
INTERFUND TRANSFER	\$ -	\$ 73,500	\$ -	\$ 73,500	\$ -
FUND BALANCE - ENDING	\$ 276,762	\$ 171,122	\$ 200,962	\$ 274,322	\$ 329,322

RECOMMENDED NEW PROGRAM FUNDING

A portion of Celebrating Freedom expense will be funded for Parks operating budget beginning in FY20

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		Council 2020 Adopted
	2017 Actual	2018 Actual	2019 Adopted	2019 Revised	
FUND BALANCE - BEGINNING	\$ 2,660	\$ 8,001	\$ 2,800	\$ 3,034	\$ 2,034
REVENUES					
Forfeitures	5,729	3,384	-	-	-
TOTAL REVENUES	\$ 5,729	\$ 3,384	\$ -	\$ -	\$ -
TOTAL AVAILABLE RESOURCES	\$ 8,389	\$ 11,385	\$ 2,800	\$ 3,034	\$ 2,034
EXPENDITURES					
Police Expense	388	8,351	1,000	1,000	1,000
TOTAL EXPENDITURES	\$ 388	\$ 8,351	\$ 1,000	\$ 1,000	\$ 1,000
INTERFUND TRANSFER	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCE - ENDING	\$ 8,001	\$ 3,034	\$ 1,800	\$ 2,034	\$ 1,034

RECOMMENDED NEW PROGRAM FUNDING

No new funding request 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		Council
	2017 Actual	2018 Actual	2019 Adopted	2019 Revised	2020 Adopted
FUND BALANCE - BEGINNING	\$ 20,090	\$ 20,090	\$ 21,191	\$ 22,605	\$ 20,605
REVENUES					
Teen Court Fees	600	149	400	500	400
Court Fines & Fees	8,515	11,874	6,000	7,000	7,500
TOTAL REVENUES	\$ 9,115	\$ 12,022	\$ 6,400	\$ 7,500	\$ 7,900
TOTAL AVAILABLE RESOURCES	\$ 29,205	\$ 32,112	\$ 27,591	\$ 30,105	\$ 28,505
EXPENDITURES					
JCM Expense	1,116	1,507	1,500	1,500	2,500
TOTAL EXPENDITURES	\$ 1,116	\$ 1,507	\$ 1,500	\$ 1,500	\$ 2,500
INTERFUND TRANSFER					
To GF - JCM Salary Contribution	\$ (8,000)	\$ (8,000)	\$ (8,000)	\$ (8,000)	\$ (10,000)
FUND BALANCE - ENDING	\$ 20,090	\$ 22,605	\$ 18,091	\$ 20,605	\$ 16,005

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		Council 2020 Adopted
	2017 Actual	2018 Actual	2019 Adopted	2019 Revised	
FUND BALANCE - BEGINNING	\$ 1,853	\$ 2,112	\$ 1,612	\$ 2,132	\$ 5,132
REVENUES					
Donations	259	20	-	8,600	-
TOTAL REVENUES	\$ 259	\$ 20	\$ -	\$ 8,600	\$ -
TOTAL AVAILABLE RESOURCES	\$ 2,112	\$ 2,132	\$ 1,612	\$ 10,732	\$ 5,132
EXPENDITURES					
Senior Center Expense	-	-	500	5,600	1,000
TOTAL EXPENDITURES	\$ -	\$ -	\$ 500	\$ 5,600	\$ 1,000
FUND BALANCE - ENDING	\$ 2,112	\$ 2,132	\$ 1,112	\$ 5,132	\$ 4,132

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		Council 2020 Adopted
	2017 Actual	2018 Actual	2019 Adopted	2019 Revised	
FUND BALANCE - BEGINNING	\$ 9,026	\$ 20,646	\$ 22,647	\$ 25,599	\$ 25,599
REVENUES					
Donations/Registration Fees	36,242	32,530	25,000	25,000	25,000
TOTAL REVENUES	\$ 36,242	\$ 32,530	\$ 25,000	\$ 25,000	\$ 25,000
TOTAL AVAILABLE RESOURCES	\$ 45,268	\$ 53,176	\$ 47,647	\$ 50,599	\$ 50,599
EXPENDITURES					
Main Street Expense	24,623	26,577	25,000	25,000	25,000
TOTAL EXPENDITURES	\$ 24,623	\$ 26,577	\$ 25,000	\$ 25,000	\$ 25,000
Transfer Out - Cookston Court	-	1,000	-	-	-
INTERFUND TRANSFER	\$ -	\$ 1,000	\$ -	\$ -	\$ -
FUND BALANCE - ENDING	\$ 20,646	\$ 25,599	\$ 22,647	\$ 25,599	\$ 25,599

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		Council 2020 Adopted
	2017 Actual	2018 Actual	2019 Adopted	2019 Revised	
FUND BALANCE - BEGINNING	\$ 187	\$ 2,573	\$ 9,974	\$ 9,290	\$ 10,590
REVENUES					
Donations	11,337	13,140	-	5,300	-
TOTAL REVENUES	\$ 11,337	\$ 13,140	\$ -	\$ 5,300	\$ -
TOTAL AVAILABLE RESOURCES	\$ 11,523	\$ 15,713	\$ 9,974	\$ 14,590	\$ 10,590
EXPENDITURES					
Parks Expense	8,950	6,424	1,000	4,000	1,000
TOTAL EXPENDITURES	\$ 8,950	\$ 6,424	\$ 1,000	\$ 4,000	\$ 1,000
FUND BALANCE - ENDING	\$ 2,573	\$ 9,290	\$ 8,974	\$ 10,590	\$ 9,590

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		Council 2020 Adopted
	2017 Actual	2018 Actual	2019 Adopted	2019 Revised	
FUND BALANCE - BEGINNING	\$ 14,780	\$ 18,987	\$ 19,987	\$ 25,519	\$ 28,019
REVENUES					
Donations	4,587	6,532	5,000	7,500	5,000
TOTAL REVENUES	\$ 4,587	\$ 6,532	\$ 5,000	\$ 7,500	\$ 5,000
TOTAL AVAILABLE RESOURCES	\$ 19,367	\$ 25,519	\$ 24,987	\$ 33,019	\$ 33,019
EXPENDITURES					
Animal Control Expense	380	-	10,000	5,000	5,000
TOTAL EXPENDITURES	\$ 380	\$ -	\$ 10,000	\$ 5,000	\$ 5,000
FUND BALANCE - ENDING	\$ 18,987	\$ 25,519	\$ 14,987	\$ 28,019	\$ 28,019

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		Council 2020 Adopted
	2017 Actual	2018 Actual	2019 Adopted	2019 Revised	
FUND BALANCE - BEGINNING	\$ 12,790	\$ 2,298	\$ 1,945	\$ 5,674	\$ 6,274
REVENUES					
Donations	2,859	3,376	-	1,600	-
TOTAL REVENUES	\$ 2,859	\$ 3,376	\$ -	\$ 1,600	\$ -
TOTAL AVAILABLE RESOURCES	\$ 15,649	\$ 5,674	\$ 1,945	\$ 7,274	\$ 6,274
EXPENDITURES					
Police Expense	13,351	-	1,000	1,000	1,000
TOTAL EXPENDITURES	\$ 13,351	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
FUND BALANCE - ENDING	\$ 2,298	\$ 5,674	\$ 945	\$ 6,274	\$ 5,274

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		Council 2020 Adopted
	2017 Actual	2018 Actual	2019 Adopted	2019 Revised	
FUND BALANCE - BEGINNING	\$ 7,133	\$ 7,369	\$ 7,369	\$ 7,440	\$ 7,440
REVENUES					
Donations	236	71	-	-	-
TOTAL REVENUES	\$ 236	\$ 71	\$ -	\$ -	\$ -
TOTAL AVAILABLE RESOURCES	\$ 7,369	\$ 7,440	\$ 7,369	\$ 7,440	\$ 7,440
EXPENDITURES					
Animal Control Expense	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCE - ENDING	\$ 7,369	\$ 7,440	\$ 7,369	\$ 7,440	\$ 7,440

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		Council 2020 Adopted
	2017 Actual	2018 Actual	2019 Adopted	2019 Revised	
FUND BALANCE - BEGINNING	\$ 913	\$ 4,077	\$ 7,977	\$ 8,696	\$ 11,996
REVENUES					
Donations	14,203	19,531	3,000	11,300	3,000
TOTAL REVENUES	\$ 14,203	\$ 19,531	\$ 3,000	\$ 11,300	\$ 3,000
TOTAL AVAILABLE RESOURCES	\$ 15,116	\$ 23,608	\$ 10,977	\$ 19,996	\$ 14,996
EXPENDITURES					
Fire Expense	11,040	14,912	3,000	8,000	3,000
TOTAL EXPENDITURES	\$ 11,040	\$ 14,912	\$ 3,000	\$ 8,000	\$ 3,000
FUND BALANCE - ENDING	\$ 4,077	\$ 8,696	\$ 7,977	\$ 11,996	\$ 11,996

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 and plans to continue to grow these programs.

	History		Budget		Council
	2017 Actual	2018 Actual	2019 Adopted	2019 Revised	2020 Adopted
FUND BALANCE - BEGINNING	\$ -	\$ -	\$ 13,000	\$ 32,208	\$ 31,608
REVENUES					
Registration Fees	-	42,060	25,000	26,500	25,000
Concession Fees	-	1,050	1,000	400	1,000
Interest Earnings	-	226	-	-	-
TOTAL REVENUES	\$ -	\$ 43,336	\$ 26,000	\$ 26,900	\$ 26,000
TOTAL AVAILABLE RESOURCES	\$ -	\$ 43,336	\$ 39,000	\$ 59,108	\$ 57,608
EXPENDITURES					
Professional Fees	-	8,221	7,000	15,000	15,000
Park Equipment	-	32	500	500	500
Rentals	-	-	500	500	500
Insurance - Liability	-	-	1,000	-	1,000
Software	-	-	1,000	1,000	1,000
Janitorial Supplies	-	-	250	250	250
Athletic Program Supplies	-	2,875	5,500	10,000	10,000
Minor Tools	-	-	250	250	250
TOTAL EXPENDITURES	\$ -	\$ 11,129	\$ 16,000	\$ 27,500	\$ 28,500
FUND BALANCE - ENDING	\$ -	\$ 32,208	\$ 23,000	\$ 31,608	\$ 29,108

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		Council
	2017 Actual	2018 Actual	2019 Adopted	2019 Revised	2020 Adopted
FUND BALANCE - BEGINNING	\$ 1,053,941	\$ 1,136,160	\$ 1,144,661	\$ 1,242,517	\$ 1,177,517
REVENUES					
Water Impact Fees	137,600	589,900	150,000	375,000	200,000
Interest Earnings	11,490	20,705	5,000	25,000	20,000
TOTAL REVENUES	\$ 149,090	\$ 610,605	\$ 155,000	\$ 400,000	\$ 220,000
TOTAL AVAILABLE RESOURCES	\$ 1,203,031	\$ 1,746,765	\$ 1,299,661	\$ 1,642,517	\$ 1,397,517
EXPENDITURES					
Engineering/Consulting Projects	61,389	22,665	75,000	75,000	75,000
Water Line Projects	5,482	163,983	100,000	100,000	100,000
Oversize Participation	-	317,600	-	-	-
Impact Fee Reimbursements	-	-	-	290,000	250,000
TOTAL EXPENDITURES	\$ 66,871	\$ 504,248	\$ 175,000	\$ 465,000	\$ 425,000
INTERFUND TRANSFER	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCE - ENDING	\$ 1,136,160	\$ 1,242,517	\$ 1,124,661	\$ 1,177,517	\$ 972,517

RECOMMENDED NEW PROGRAM FUNDING

None at this time.

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		Council
	2017 Actual	2018 Actual	2019 Adopted	2019 Revised	2020 Adopted
FUND BALANCE - BEGINNING	\$ 1,050,499	\$ 1,194,578	\$ 1,289,578	\$ 1,380,228	\$ 1,502,228
REVENUES					
Sewer Impact Fees	133,600	538,800	125,000	350,000	175,000
Interest Earnings	10,479	21,387	5,000	22,000	15,000
TOTAL REVENUES	\$ 144,079	\$ 560,187	\$ 130,000	\$ 372,000	\$ 190,000
TOTAL AVAILABLE RESOURCES	\$ 1,194,578	\$ 1,754,765	\$ 1,419,578	\$ 1,752,228	\$ 1,692,228
EXPENDITURES					
Engineering/Consulting Projects	-	113,813	150,000	150,000	150,000
Sewer Line Projects	-	260,724	100,000	100,000	100,000
TOTAL EXPENDITURES	\$ -	\$ 374,537	\$ 250,000	\$ 250,000	\$ 250,000
INTERFUND TRANSFER	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCE - ENDING	\$ 1,194,578	\$ 1,380,228	\$ 1,169,578	\$ 1,502,228	\$ 1,442,228

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		Council
	2017 Actual	2018 Actual	2019 Adopted	2019 Revised	2020 Adopted
FUND BALANCE - BEGINNING	\$ 955,487	\$ 1,074,471	\$ 1,328,471	\$ 1,356,496	\$ 1,431,496
REVENUES					
Roadway Impact Fees	109,170	273,882	100,000	100,000	100,000
Interest Earnings	10,284	20,568	4,000	25,000	20,000
TOTAL REVENUES	\$ 119,454	\$ 294,451	\$ 104,000	\$ 125,000	\$ 120,000
TOTAL AVAILABLE RESOURCES	\$ 1,074,942	\$ 1,368,922	\$ 1,432,471	\$ 1,481,496	\$ 1,551,496
EXPENDITURES					
Engineering/Consulting Projects	470	12,426	50,000	50,000	50,000
Roadway Projects	-	-	-	-	-
TOTAL EXPENDITURES	\$ 470	\$ 12,426	\$ 50,000	\$ 50,000	\$ 50,000
INTERFUND TRANSFER	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCE - ENDING	\$ 1,074,471	\$ 1,356,496	\$ 1,382,471	\$ 1,431,496	\$ 1,501,496

RECOMMENDED NEW PROGRAM FUNDING

CIP/Impact Fee Update are underway and will be completed in FY 2019.

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		Council
	2017 Actual	2018 Actual	2019 Adopted	2019 Revised	2020 Adopted
FUND BALANCE - BEGINNING	\$ 137,400	\$ 154,601	\$ 140,101	\$ 157,895	\$ 159,395
REVENUES					
Roadway Impact Fees	16,500	1,800	7,500	1,000	3,000
Interest Earnings	701	1,494	-	500	500
TOTAL REVENUES	\$ 17,201	\$ 3,294	\$ 7,500	\$ 1,500	\$ 3,500
TOTAL AVAILABLE RESOURCES	\$ 154,601	\$ 157,895	\$ 147,601	\$ 159,395	\$ 162,895
EXPENDITURES					
Roadway Projects	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
INTERFUND TRANSFER	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCE - ENDING	\$ 154,601	\$ 157,895	\$ 147,601	\$ 159,395	\$ 162,895

RECOMMENDED NEW PROGRAM FUNDING

No new funding request at this time.

Summary of Revenues and Expenditures

470 - BOND FUNDS

2017 Certificates of Obligation were issued to fund land acquisition, vehicle replacements, and street/drainage improvements including Howard Street. 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.

	History		Budget		Council
	2017 Actual	2018 Actual	2019 Adopted	2019 Revised	2020 Adopted
FUND BALANCE - BEGINNING	\$ 1,190,007	\$ 3,345,587	\$ 3,960,599	\$ 4,114,949	\$ 7,707,684
REVENUES					
Bond Proceeds/Premium	3,275,753	3,265,339	-	5,000,000	-
Developer Contributions	100,000	-	-	-	-
Interest Earnings	26,352	59,601	20,000	100,000	50,000
TOTAL REVENUES	\$ 3,402,105	\$ 3,324,940	\$ 20,000	\$ 5,100,000	\$ 50,000
TOTAL AVAILABLE RESOURCES	\$ 4,592,111	\$ 6,670,527	\$ 3,980,599	\$ 9,214,949	\$ 7,757,684
EXPENDITURES					
Land Acquisition	535,598	765,144	-	265	-
Vehicles/Equipment	219,736	93,081	1,007,000	1,007,000	25,000
Facility Projects	-	-	250,000	250,000	5,000,000
Street Projects	482,832	1,666,322	1,000,000	250,000	1,500,000
Drainage Projects	8,358	31,031	400,000	-	400,000
TOTAL EXPENDITURES	\$ 1,246,524	\$ 2,555,578	\$ 2,657,000	\$ 1,507,265	\$ 6,925,000
INTERFUND TRANSFER	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCE - ENDING	\$ 3,345,587	\$ 4,114,949	\$ 1,323,599	\$ 7,707,684	\$ 832,684

RECOMMENDED NEW PROGRAM FUNDING

2019 Certificates will provide funding for a new fire station