



City of Royse City
Adopted Annual Operating Budget
Fiscal Year 2021-2022



Adopted Annual Operating Budget Fiscal Year 2021-2022

"This budget will raise more revenue from property taxes than last year's budget by an amount of \$1,197,165, which is a 19.12 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 \$512,387."

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

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

AGAINST: None

PRESENT and not voting: None

ABSENT: None

Property Tax Rate	FY 2021-2022	FY 2020-2021
Total Tax Rate	.6215	.6215
M&O Tax Rate	.4060	.4380
I&S Tax Rate	.2155	.1835
No New Revenue Tax Rate	.560226	.602512
No New Revenue M&O Tax Rate	.396017	.524503
Voter Approval Tax Rate	.621938	.624674

Fiscal Year 2021-2022 Principal and Interest Requirements for Debt Service are:

\$2,816,504 Property Tax Supported Debt

\$1,564,727 Self-Supporting Debt

Consolidated Schedule of Fund Balances

Fiscal Year 2022

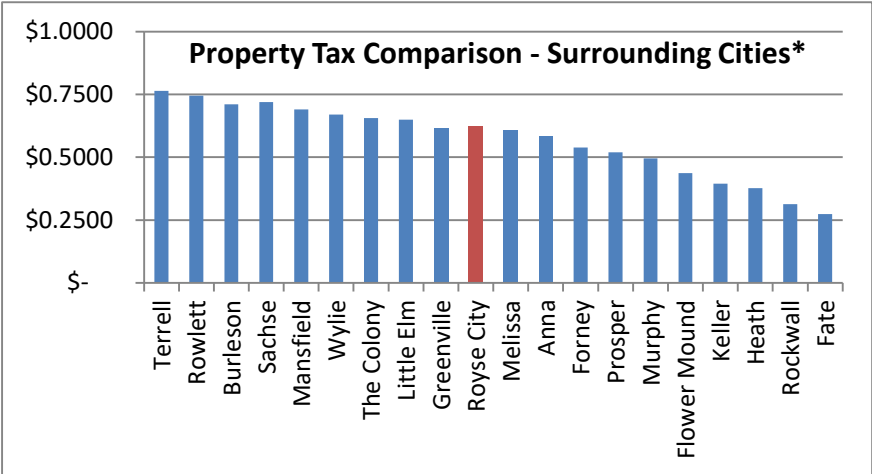
Fund	9/30/2020 Audited Fund Balance	*FY 2021 Revenues	*FY 2021 Expenditures	Projected Beginning Fund Balance	*FY 2022 Revenues	*FY 2022 Expenditures	Projected Ending Fund Balance
OPERATING FUNDS							
100 General Fund	3,766,197	13,212,100	11,773,850	\$ 5,204,447	\$ 11,755,200	\$ 12,617,625	\$ 4,342,022
200 Water & Sewer	4,826,201	8,720,100	7,327,180	6,219,121	8,640,000	8,679,600	6,179,521
Subtotal Operating Funds	8,592,398	21,932,200	19,101,030	11,423,568	20,395,200	21,297,225	10,521,543
DEBT SERVICE FUND							
103 Debt Service	1,349,671	2,028,400	2,028,300	1,349,771	2,705,000	2,818,100	1,236,671
Subtotal Debt Service Funds	1,349,671	2,028,400	2,028,300	1,349,771	2,705,000	2,818,100	1,236,671
SPECIAL REVENUE FUNDS							
106 Court Technology Fund	21,352	4,350	7,500	18,202	5,000	2,500	20,702
107 Court Security Fund	37,024	4,500	1,000	40,524	5,000	5,000	40,524
115 Hotel Motel Fund	237,986	80,500	43,500	274,986	80,500	50,000	305,486
207 Police Forfeiture - Federal	21,306	-	10,000	11,306	-	2,500	8,806
208 Police Forfeiture - Local	6,985	-	1,000	5,985	-	1,000	4,985
304 Juvenile Case Management Fund	22,200	5,000	5,500	21,700	6,400	6,800	21,300
306 Senior Center Donations	5,235	3,225	5,000	3,460	25	1,000	2,485
307 Main Street Donations	34,099	30,100	30,000	34,199	25,100	25,000	34,299
308 Park Donations	12,110	-	-	12,110	-	1,000	11,110
309 Animal Control Donations	42,595	3,600	5,000	41,195	5,100	5,000	41,295
310 Police Donations	6,683	1,250	2,000	5,933	50	1,000	4,983
311 Animal Shelter New Building Donations	8,233	-	-	8,233	-	-	8,233
315 Fire Donations	7,153	2,050	4,500	4,703	1,050	1,000	4,753
318 Recreation Special Revenue Fund	37,411	-	-	37,411	-	-	37,411
Subtotal Special Revenue Funds	500,372	134,575	115,000	519,947	128,225	101,800	546,372
CAPITAL PROJECT FUNDS							
204 Water Impact Fee Fund	1,906,123	1,770,000	260,000	3,416,123	505,000	850,000	3,071,123
205 Sewer Impact Fee Fund	2,461,104	2,007,500	110,000	4,358,604	707,500	250,000	4,816,104
206 Roadway Impact Fee Fund	1,653,487	553,500	10,000	2,196,987	253,500	419,600	2,030,887
209 MUD/City Roadway Fund - Verandah	227,552	100,000	-	327,552	50,000	25,000	352,552
470 Bond Funds	5,525,559	678,000	4,750,000	1,453,559	20,000	750,000	723,559
Subtotal Capital Project Funds	11,773,825	5,109,000	5,130,000	11,752,825	1,536,000	2,294,600	10,994,225
Total All Budgeted Funds	\$ 22,216,266	\$ 29,204,175	\$ 26,374,330	\$ 25,046,111	\$ 24,764,425	\$ 26,511,725	\$ 23,298,811

* 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 2022 is \$1,221,520,234 and is an increase of approximately \$206 million over adjusted taxable values from Fiscal Year 2021.

The tax rate is proposed to remain the same at \$0.6215 per \$100 assessed value for Fiscal 2022. 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	\$ 832,094,210	\$ 197,338,999	\$ 192,087,025	\$ 1,221,520,234
New Construction/Value	62,135,894	4,350,598	12,947,300	79,433,792
Avg Taxable Value (Homestead residential)	\$ 217,569	\$ 244,945	\$ 231,751	\$ 223,819
Percentage Increase				
From New Values	9.21%	2.33%	8.44%	7.83%
From Existing Properties	14.14%	3.50%	16.51%	12.54%
Overall Increase	23.35%	5.84%	24.95%	20.37%

Current Tax Rate 62.15 cents

Proposed Tax Rate	62.15 cents	Revenue Generated
		98% collection rate*
Debt Rate	21.55 cents	\$ 2,579,728
M&O Rate	40.60 cents	\$ 4,959,372

+ senior tax*

No New Revenue
Tax Rate 56.0226 cents
Voter Approval
Tax Rate 62.1931 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		City Manager
	2019 Actual	2020 Actual	2021 Adopted	2021 Revised	2022 Proposed
FUND BALANCE - BEGINNING	\$ 3,785,137	\$ 3,847,547	\$ 4,046,073	\$ 3,766,197	\$ 5,204,447
REVENUES					
Property Taxes	3,967,376	4,494,140	4,583,900	4,833,500	5,103,700
Sales Taxes	2,544,348	3,184,893	2,966,000	3,596,500	3,680,000
Franchise Fees	642,184	634,061	579,000	598,100	602,000
Fees	481,813	699,673	211,500	372,300	295,500
Permits	687,768	1,343,298	416,000	2,517,500	1,016,000
Court Fines & Fees	348,266	243,716	207,200	195,500	204,000
Miscellaneous	128,216	84,653	90,000	172,100	44,000
Intergovernmental	372,925	326,011	502,900	621,600	505,000
Transfers	308,000	305,000	308,000	305,000	305,000
TOTAL REVENUES	\$ 9,480,897	\$ 11,315,444	\$ 9,864,500	\$ 13,212,100	\$ 11,755,200
EXPENDITURES					
Administration	2,060,171	2,274,888	2,281,050	2,573,700	2,681,850
Library	126,996	127,000	135,000	132,200	145,800
Museum	11,490	11,389	15,400	12,350	15,300
Development Services	615,539	702,582	679,400	534,300	643,100
Sr. Center	123,087	124,620	144,500	124,300	172,100
Main Street	121,265	135,384	155,075	154,850	158,625
Parks	682,860	632,381	711,100	712,450	767,600
Animal Services	137,211	133,248	153,900	160,650	241,700
Police	2,741,005	3,027,152	3,109,500	3,298,900	3,710,450
Environmental Services	102,599	78,903	115,400	131,450	161,600
Court	206,996	228,822	245,200	243,050	250,650
Inspections	-	-	395,200	573,400	576,200
Fire	823,650	931,998	1,128,950	1,120,850	1,343,650
Streets	524,017	748,327	568,600	591,400	632,800
TOTAL EXPENDITURES	\$ 8,276,886	\$ 9,156,694	\$ 9,838,275	\$ 10,363,850	\$ 11,501,425
NET OPERATING INCREASE (DECREASE)	\$ 1,204,010	\$ 2,158,750	\$ 26,225	\$ 2,848,250	\$ 253,775
TRANSFER TO CAPITAL PROJECTS*	\$ (1,141,600)	\$ (2,240,100)	\$ (250,000)	\$ (1,410,000)	\$ (1,116,200)
FUND BALANCE - ENDING	\$ 3,847,547	\$ 3,766,197	\$ 3,822,298	\$ 5,204,447	\$ 4,342,022

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

General Operating Reserve Capital Transfers

As per the Council adopted Royse 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.

	2019 Actual	2020 Actual	2021 Adopted	2021 Revised	2022 Proposed
TSF from GF - Vehicle/Equip Replacement	131,600	858,100	20,000	320,000	431,200
TSF from GF - Technology Improvements	45,000	150,000	30,000	40,000	35,000
TSF from GF - Capital Improvement Projects	965,000	1,232,000	200,000	1,050,000	650,000
TOTAL TRANSFERS TO CAPITAL PROJECTS	\$ 1,141,600	\$ 2,240,100	\$ 250,000	\$ 1,410,000	\$ 1,116,200

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

Vehicle/Equipment Replacement

Brush Truck Grant Match	32,000			50,000	50,000
PD trailer	25,000				
Opticom	13,600				8,500
Tanker grant match		20,000	20,000	20,000	
Patrol Vehicles		110,000			174,300
Investigator vehicles		80,000			
Police Equipment		14,000			
Vehicle Replacement Fund		300,000		150,000	198,400
Park Equipment	61,000	334,100		100,000	
	<u>131,600</u>	<u>858,100</u>	<u>20,000</u>	<u>320,000</u>	<u>431,200</u>

Technology

Technology Replacements	15,000	150,000	20,000	30,000	20,000
PD laptops/backup solution	30,000				15,000
Ticketwriters			10,000	10,000	
	<u>45,000</u>	<u>150,000</u>	<u>30,000</u>	<u>40,000</u>	<u>35,000</u>

General Capital/Community Improvement Projects

Street Rehab/Drainage Projects	250,000	500,000	150,000	750,000	650,000
DT Dumpster/Parking Lot Project	90,000	50,000			
Fire Station Temp Solution	100,000				
Fire Station	525,000	25,000			
Future Facility Improvements		500,000		250,000	
Flooring replacement library/council chambers		50,000			
Downtown Light poles		107,000			
Erby Campbell Light Replacements			50,000	50,000	
	<u>965,000</u>	<u>1,232,000</u>	<u>200,000</u>	<u>1,050,000</u>	<u>650,000</u>
	<u>1,141,600</u>	<u>2,240,100</u>	<u>250,000</u>	<u>1,410,000</u>	<u>1,116,200</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.

	2019 Actual	2020 Actual	Budget		City Manager 2022 Proposed
			2021 Adopted	2021 Revised	
FUND BALANCE - BEGINNING	\$ 1,173,631	\$ 1,335,271	\$ 1,318,271	\$ 1,349,671	\$ 1,349,771
REVENUES					
Current Taxes	1,484,724	1,753,708	1,950,000	1,995,900	2,672,500
Delinquent Taxes	17,545	40,991	20,000	20,000	20,000
Penalty & Interest	17,113	18,565	10,000	10,000	10,000
Developer Contributions	100,000	-	-	-	-
Misc. Revenue	6,894	-	-	-	-
Interest Earnings	52,749	25,751	25,000	2,500	2,500
TOTAL REVENUES	\$ 1,679,026	\$ 1,839,016	\$ 2,005,000	\$ 2,028,400	\$ 2,705,000
TOTAL AVAILABLE RESOURCES	\$ 2,852,657	\$ 3,174,286	\$ 3,323,271	\$ 3,378,071	\$ 4,054,771
EXPENDITURES					
Paying Agent Fees	1,500	1,500	5,000	1,500	1,500
Principal	1,095,000	1,261,000	1,449,000	1,449,000	1,951,300
Interest	420,886	562,115	577,800	577,800	865,300
Transfer	-	-	-	-	-
TOTAL EXPENDITURES	\$ 1,517,386	\$ 1,824,615	\$ 2,031,800	\$ 2,028,300	\$ 2,818,100
FUND BALANCE - ENDING	\$ 1,335,271	\$ 1,349,671	\$ 1,291,471	\$ 1,349,771	\$ 1,236,671

Principal & Interest Requirements for 2021-22

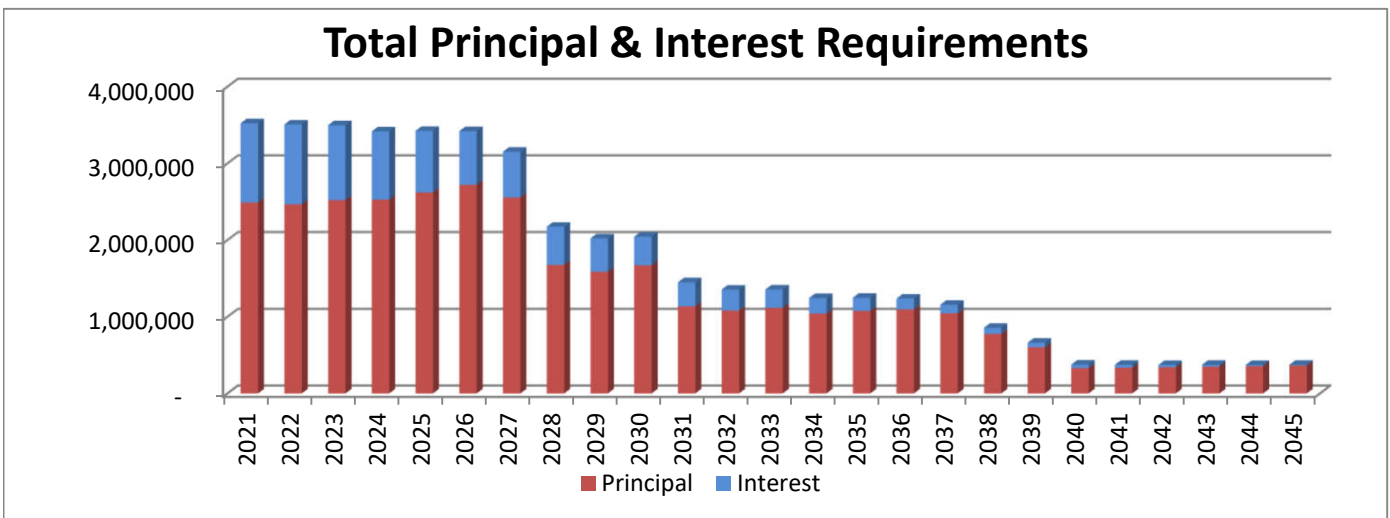
Issue	Principal	Interest	Total
2006 Certificates of Obligation	\$ 655,000	\$ 81,608	\$ 736,608
2016 Certificates of Obligation	140,000	13,650	153,650
2017 Certificates of Obligation/Refunding	120,000	87,348	207,348
2018 Certificates of Obligation	520,000	112,300	632,300
2019 Certificates of Obligation	180,000	80,225	260,225
2020 Certificates of Obligation	195,000	153,550	348,550
2020 General Obligation/Refunding	141,235	336,588	477,823
	\$ 1,951,235	\$ 865,269	\$ 2,816,504

LONG - TERM DEBT OBLIGATIONS

Fiscal Year 2022

Issue	Original Issue Amount	Outstanding 10/1/2021	Maturity Date
2006 Certificates of Obligations	1,875,000	655,000	2026
2014 Refunding GO Bonds	4,695,000	2,375,000	2030
2016 Certificates of Obligation	2,490,000	1,630,000	2036
2017 Certificates of Obligation	4,650,000	3,755,000	2037
2017 Refunding GO Bonds	7,645,000	5,185,000	2027
2018 Certificates of Obligation	3,265,000	2,475,000	2038
2019 Certificates of Obligation	5,005,000	4,680,000	2039
2020 Certificates of Obligation	8,375,000	7,355,000	2045
2020 Refunding GO Bonds	4,130,000	3,260,000	2033
42,130,000			
Total Bonded Debt Outstanding		31,370,000	

BY FUND	Original Issue Amount	Outstanding 10/1/2021	Last Maturity Date
General Long-Term Debt	21,095,000	15,676,000	2039
Water/Sewer Debt	21,035,000	15,694,000	2045
42,130,000			
Total Bonded Debt Outstanding		31,370,000	



Fiscal Year 2021-2022 Principal and Interest Requirements for Debt Service are:
 \$2,816,504 Property Tax Supported Debt
 \$1,564,727 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		City Manager
	2019 Actual	2020 Actual	2021 Adopted	2021 Revised	2022 Proposed
WORKING CAPITAL - BEGINNING	\$ 2,308,116	\$ 3,010,711	\$ 4,041,311	\$ 4,826,201	\$ 6,219,121

REVENUES

Retail Water Sales	3,975,196	4,706,797	3,800,000	4,800,000	4,900,000
Sewer Charges	2,807,644	3,094,267	2,850,000	3,400,000	3,450,000
Contract Water Sales	-	383	-	100	-
Penalties & Reconnect Fees	107,770	116,350	100,000	120,000	100,000
Meter Sensor Fee	44,850	94,650	35,000	175,000	75,000
Water Meters	52,800	116,325	40,000	185,000	75,000
Credit Card Fees	66,888	36,245	-	-	-
Misc. Income	60,408	31,137	45,000	35,000	35,000
Interest Earnings	94,869	35,358	40,000	5,000	5,000
TOTAL REVENUES	\$ 7,210,424	\$ 8,231,512	\$ 6,910,000	\$ 8,720,100	\$ 8,640,000
TOTAL AVAILABLE RESOURCES	\$ 9,518,540	\$ 11,242,223	\$ 10,951,311	\$ 13,546,301	\$ 14,859,121

EXPENDITURES

Water Operations	2,433,327	2,517,051	2,804,400	3,063,100	3,782,900
Customer Service	219,839	294,854	291,950	286,280	320,800
Sewer Charges	2,086,121	2,069,000	2,226,500	1,952,700	2,506,100
Revenue Debt Service	1,325,471	1,285,116	1,525,100	1,525,100	1,569,800
Bond/Capital Projects	443,072	250,000	500,000	500,000	500,000
TOTAL EXPENDITURES	\$ 6,507,830	\$ 6,416,022	\$ 7,347,950	\$ 7,327,180	\$ 8,679,600
WORKING CAPITAL - ENDING	\$ 3,010,711	\$ 4,826,201	\$ 3,603,361	\$ 6,219,121	\$ 6,179,521

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		City Manager
	2019 Actual	2020 Actual	2021 Adopted	2021 Revised	2022 Proposed
FUND BALANCE - BEGINNING	\$ 41,175	\$ 44,384	\$ 19,584	\$ 21,352	\$ 18,202
REVENUES					
Court Fines & Fees	6,852	4,766	5,000	4,000	5,000
Interest Earnings	695	438	-	350	-
TOTAL REVENUES	\$ 7,547	\$ 5,204	\$ 5,000	\$ 4,350	\$ 5,000
TOTAL AVAILABLE RESOURCES	\$ 48,722	\$ 49,588	\$ 24,584	\$ 25,702	\$ 23,202
EXPENDITURES					
Court Technology Expense	4,338	28,236	15,000	7,500	2,500
Transfers	-	-	-	-	-
TOTAL EXPENDITURES	\$ 4,338	\$ 28,236	\$ 15,000	\$ 7,500	\$ 2,500
FUND BALANCE - ENDING	\$ 44,384	\$ 21,352	\$ 9,584	\$ 18,202	\$ 20,702

RECOMMENDED NEW PROGRAM FUNDING

None at this time

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		City Manager
	2019 Actual	2020 Actual	2021 Adopted	2021 Revised	2022 Proposed
FUND BALANCE - BEGINNING	\$ 56,091	\$ 32,375	\$ 31,675	\$ 37,024	\$ 40,524
REVENUES					
Court Fines & Fees	5,139	4,304	5,000	4,200	5,000
Interest Earnings	620	345	300	300	-
TOTAL REVENUES	\$ 5,759	\$ 4,649	\$ 5,300	\$ 4,500	\$ 5,000
TOTAL AVAILABLE RESOURCES	\$ 61,850	\$ 37,024	\$ 36,975	\$ 41,524	\$ 45,524
EXPENDITURES					
Court Security Expense	29,475	-	5,000	1,000	5,000
TOTAL EXPENDITURES	\$ 29,475	\$ -	\$ 5,000	\$ 1,000	\$ 5,000
FUND BALANCE - ENDING	\$ 32,375	\$ 37,024	\$ 31,975	\$ 40,524	\$ 40,524

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		City Manager
	2019 Actual	2020 Actual	2021 Adopted	2021 Revised	2022 Proposed
FUND BALANCE - BEGINNING	\$ 171,122	\$ 205,552	\$ 238,752	\$ 237,986	\$ 274,986
REVENUES					
Hotel Occupancy Tax	98,051	71,204	80,000	80,000	80,000
Interest Earnings	2,759	2,139	-	500	500
TOTAL REVENUES	\$ 100,811	\$ 73,343	\$ 80,000	\$ 80,500	\$ 80,500
TOTAL AVAILABLE RESOURCES	\$ 271,932	\$ 278,894	\$ 318,752	\$ 318,486	\$ 355,486
EXPENDITURES					
Misc Expenses/Advertising	31,856	25,589	15,000	8,500	15,000
Celebrating Freedom	34,525	15,319	20,000	35,000	35,000
Capital Projects	-	-	-	-	-
TOTAL EXPENDITURES	\$ 66,381	\$ 40,908	\$ 35,000	\$ 43,500	\$ 50,000
FUND BALANCE - ENDING	\$ 205,552	\$ 237,986	\$ 283,752	\$ 274,986	\$ 305,486

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 Royle 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		City Manager 2022 Proposed
	2019 Actual	2020 Actual	2021 Adopted	2021 Revised	
FUND BALANCE - BEGINNING	\$ -	\$ -	\$ 25,700	\$ 21,306	\$ 11,306
REVENUES					
Forfeitures	-	35,714	-	-	-
Interest Earnings	-	241	-	-	-
TOTAL REVENUES	\$ -	\$ 35,955	\$ -	\$ -	\$ -
TOTAL AVAILABLE RESOURCES	\$ -	\$ 35,955	\$ 25,700	\$ 21,306	\$ 11,306
EXPENDITURES					
Police Expense	-	14,649	12,000	10,000	2,500
Transfers	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ 14,649	\$ 12,000	\$ 10,000	\$ 2,500
FUND BALANCE - ENDING	\$ -	\$ 21,306	\$ 13,700	\$ 11,306	\$ 8,806

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 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		City Manager 2022 Proposed
	2019 Actual	2020 Actual	2021 Adopted	2021 Revised	
FUND BALANCE - BEGINNING	\$ 3,034	\$ 3,192	\$ 7,592	\$ 6,985	\$ 5,985
REVENUES					
Misc. Income	695	3,805	-	-	-
Interest Earnings	63	63	-	-	-
TOTAL REVENUES	\$ 758	\$ 3,868	\$ -	\$ -	\$ -
TOTAL AVAILABLE RESOURCES	\$ 3,792	\$ 7,060	\$ 7,592	\$ 6,985	\$ 5,985
EXPENDITURES					
Police Expense	600	75	1,000	1,000	1,000
TOTAL EXPENDITURES	\$ 600	\$ 75	\$ 1,000	\$ 1,000	\$ 1,000
INTERFUND TRANSFER	\$ -		\$ -	\$ -	\$ -
FUND BALANCE - ENDING	\$ 3,192	\$ 6,985	\$ 6,592	\$ 5,985	\$ 4,985

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		City Manager
	2019 Actual	2020 Actual	2021 Adopted	2021 Revised	2022 Proposed
FUND BALANCE - BEGINNING	\$ 22,605	\$ 21,940	\$ 21,840	\$ 22,200	\$ 21,700
REVENUES					
Teen Court Fees	440	200	400	-	400
Court Fines & Fees	8,291	5,627	7,500	5,000	6,000
Interest Earnings	362	222	-	50	50
TOTAL REVENUES	\$ 9,093	\$ 6,049	\$ 7,900	\$ 5,000	\$ 6,400
TOTAL AVAILABLE RESOURCES	\$ 31,698	\$ 27,990	\$ 29,740	\$ 27,200	\$ 28,100
EXPENDITURES					
JCM Expense	1,758	790	2,500	500	1,800
TOTAL EXPENDITURES	\$ 1,758	\$ 790	\$ 2,500	\$ 500	\$ 1,800
INTERFUND TRANSFER					
To GF - JCM Salary Contribution	\$ (8,000)	\$ (5,000)	\$ (8,000)	\$ (5,000)	\$ (5,000)
FUND BALANCE - ENDING	\$ 21,940	\$ 22,200	\$ 19,240	\$ 21,700	\$ 21,300

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		City Manager
	2019 Actual	2020 Actual	2021 Adopted	2021 Revised	2022 Proposed
FUND BALANCE - BEGINNING	\$ 2,132	\$ 5,183	\$ 4,183	\$ 5,235	\$ 3,460
REVENUES					
Donations	9,831	-	-	3,200	-
Interest Earnings	63	52	-	25	25
TOTAL REVENUES	\$ 9,895	\$ 52	\$ -	\$ 3,225	\$ 25
TOTAL AVAILABLE RESOURCES	\$ 12,027	\$ 5,235	\$ 4,183	\$ 8,460	\$ 3,485
EXPENDITURES					
Senior Center Expense	6,844	-	1,000	5,000	1,000
TOTAL EXPENDITURES	\$ 6,844	\$ -	\$ 1,000	\$ 5,000	\$ 1,000
FUND BALANCE - ENDING	\$ 5,183	\$ 5,235	\$ 3,183	\$ 3,460	\$ 2,485

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		City Manager 2022 Proposed
	2019 Actual	2020 Actual	2021 Adopted	2021 Revised	
FUND BALANCE - BEGINNING	\$ 26,089	\$ 32,522	\$ 32,522	\$ 34,099	\$ 34,199
REVENUES					
Donations/Registration Fees	19,290	14,933	25,000	30,000	25,000
Interest Earnings	505	353	-	100	100
TOTAL REVENUES	\$ 19,795	\$ 15,286	\$ 25,000	\$ 30,100	\$ 25,100
TOTAL AVAILABLE RESOURCES	\$ 45,883	\$ 47,808	\$ 57,522	\$ 64,199	\$ 59,299
EXPENDITURES					
Main Street Expense	13,361	13,709	25,000	30,000	25,000
TOTAL EXPENDITURES	\$ 13,361	\$ 13,709	\$ 25,000	\$ 30,000	\$ 25,000
FUND BALANCE - ENDING	\$ 32,522	\$ 34,099	\$ 32,522	\$ 34,199	\$ 34,299

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		City Manager 2022 Proposed
	2019 Actual	2020 Actual	2021 Adopted	2021 Revised	
FUND BALANCE - BEGINNING	\$ 9,290	\$ 13,058	\$ 11,958	\$ 12,110	\$ 12,110
REVENUES					
Donations	9,048	-	-	-	-
Interest Earnings	157	122	-	-	-
TOTAL REVENUES	\$ 9,205	\$ 122	\$ -	\$ -	\$ -
TOTAL AVAILABLE RESOURCES	\$ 18,495	\$ 13,180	\$ 11,958	\$ 12,110	\$ 12,110
EXPENDITURES					
Parks Expense	5,437	1,070	1,000	-	1,000
TOTAL EXPENDITURES	\$ 5,437	\$ 1,070	\$ 1,000	\$ -	\$ 1,000
FUND BALANCE - ENDING	\$ 13,058	\$ 12,110	\$ 10,958	\$ 12,110	\$ 11,110

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		City Manager 2022 Proposed
	2019 Actual	2020 Actual	2021 Adopted	2021 Revised	
FUND BALANCE - BEGINNING	\$ 25,519	\$ 32,902	\$ 42,902	\$ 42,595	\$ 41,195
REVENUES					
Donations	11,617	15,979	5,000	3,500	5,000
Interest Earnings	490	349	-	100	100
TOTAL REVENUES	\$ 12,107	\$ 16,328	\$ 5,000	\$ 3,600	\$ 5,100
TOTAL AVAILABLE RESOURCES	\$ 37,626	\$ 49,230	\$ 47,902	\$ 46,195	\$ 46,295
EXPENDITURES					
Animal Control Expense	4,724	6,635	5,000	5,000	5,000
TOTAL EXPENDITURES	\$ 4,724	\$ 6,635	\$ 5,000	\$ 5,000	\$ 5,000
FUND BALANCE - ENDING	\$ 32,902	\$ 42,595	\$ 42,902	\$ 41,195	\$ 41,295

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		City Manager 2022 Proposed
	2019 Actual	2020 Actual	2021 Adopted	2021 Revised	
FUND BALANCE - BEGINNING	\$ 5,674	\$ 6,903	\$ 8,303	\$ 6,683	\$ 5,933
REVENUES					
Donations	1,635	2,375	-	1,200	-
Interest Earnings	103	99	-	50	50
TOTAL REVENUES	\$ 1,738	\$ 2,474	\$ -	\$ 1,250	\$ 50
TOTAL AVAILABLE RESOURCES	\$ 7,412	\$ 9,377	\$ 8,303	\$ 7,933	\$ 5,983
EXPENDITURES					
Police Expense	509	2,694	1,000	2,000	1,000
Transfers	-	-	-	-	-
TOTAL EXPENDITURES	\$ 509	\$ 2,694	\$ 1,000	\$ 2,000	\$ 1,000
FUND BALANCE - ENDING	\$ 6,903	\$ 6,683	\$ 7,303	\$ 5,933	\$ 4,983

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		City Manager 2022 Proposed
	2019 Actual	2020 Actual	2021 Adopted	2021 Revised	
FUND BALANCE - BEGINNING	\$ 7,440	\$ 7,563	\$ 8,163	\$ 8,233	\$ 8,233
REVENUES					
Donations	-	593	-	-	-
Interest Earnings	123	78	-	-	-
TOTAL REVENUES	\$ 123	\$ 671	\$ -	\$ -	\$ -
TOTAL AVAILABLE RESOURCES	\$ 7,563	\$ 8,233	\$ 8,163	\$ 8,233	\$ 8,233
EXPENDITURES					
Animal Control Expense	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCE - ENDING	\$ 7,563	\$ 8,233	\$ 8,163	\$ 8,233	\$ 8,233

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		City Manager
	2019 Actual	2020 Actual	2021 Adopted	2021 Revised	2022 Proposed
FUND BALANCE - BEGINNING	\$ 8,696	\$ 12,303	\$ 7,003	\$ 7,153	\$ 4,703
REVENUES					
Donations	11,251	12,946	3,000	2,000	1,000
Interest Earnings	227	138	-	50	50
TOTAL REVENUES	\$ 11,479	\$ 13,084	\$ 3,000	\$ 2,050	\$ 1,050
TOTAL AVAILABLE RESOURCES	\$ 20,174	\$ 25,387	\$ 10,003	\$ 9,203	\$ 5,753
EXPENDITURES					
Fire Expense	7,872	18,233	3,000	4,500	1,000
TOTAL EXPENDITURES	\$ 7,872	\$ 18,233	\$ 3,000	\$ 4,500	\$ 1,000
FUND BALANCE - ENDING	\$ 12,303	\$ 7,153	\$ 7,003	\$ 4,703	\$ 4,753

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		City Manager 2022 Proposed
	2019 Actual	2020 Actual	2021 Adopted	2021 Revised	
FUND BALANCE - BEGINNING	\$ 32,208	\$ 36,931	\$ 36,831	\$ 37,411	\$ 37,411
REVENUES					
Registration Fees	28,235	1,800	2,500	-	-
Concession Fees	410	-	-	-	-
Interest Earnings	662	374	-	-	-
TOTAL REVENUES	\$ 29,307	\$ 2,174	\$ 2,500	\$ -	\$ -
TOTAL AVAILABLE RESOURCES	\$ 61,514	\$ 39,104	\$ 39,331	\$ 37,411	\$ 37,411
EXPENDITURES					
Professional Fees	15,324	911	1,500	-	-
Software	494	140	-	-	-
Athletic Program Supplies	8,766	642	1,000	-	-
TOTAL EXPENDITURES	\$ 24,584	\$ 1,693	\$ 2,500	\$ -	\$ -
FUND BALANCE - ENDING	\$ 36,931	\$ 37,411	\$ 36,831	\$ 37,411	\$ 37,411

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		City Manager
	2019 Actual	2020 Actual	2021 Adopted	2021 Revised	2022 Proposed
FUND BALANCE - BEGINNING	\$ 1,242,517	\$ 1,334,754	\$ 1,529,754	\$ 1,906,123	\$ 3,416,123
REVENUES					
Water Impact Fees	447,350	715,650	200,000	1,765,000	500,000
Interest Earnings	31,951	16,821	20,000	5,000	5,000
TOTAL REVENUES	\$ 479,301	\$ 732,471	\$ 220,000	\$ 1,770,000	\$ 505,000
TOTAL AVAILABLE RESOURCES	\$ 1,721,818	\$ 2,067,225	\$ 1,749,754	\$ 3,676,123	\$ 3,921,123
EXPENDITURES					
Engineering/Consulting Projects	68,114	7,102	75,000	10,000	75,000
Water Line Projects	226,950	-	100,000	-	525,000
Oversize Participation	-	-	-	-	-
Impact Fee Reimbursements	92,000	154,000	250,000	250,000	250,000
TOTAL EXPENDITURES	\$ 387,064	\$ 161,102	\$ 425,000	\$ 260,000	\$ 850,000
INTERFUND TRANSFER	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCE - ENDING	\$ 1,334,754	\$ 1,906,123	\$ 1,324,754	\$ 3,416,123	\$ 3,071,123

RECOMMENDED NEW PROGRAM FUNDING

Meters at Pump Station 1 and 2

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		City Manager
	2019 Actual	2020 Actual	2021 Adopted	2021 Revised	2022 Proposed
FUND BALANCE - BEGINNING	\$ 1,380,228	\$ 1,762,351	\$ 1,982,351	\$ 2,461,104	\$ 4,358,604
REVENUES					
Sewer Impact Fees	408,700	678,150	175,000	2,000,000	700,000
Interest Earnings	35,672	21,469	15,000	7,500	7,500
TOTAL REVENUES	\$ 444,372	\$ 699,619	\$ 190,000	\$ 2,007,500	\$ 707,500
TOTAL AVAILABLE RESOURCES	\$ 1,824,600	\$ 2,461,970	\$ 2,172,351	\$ 4,468,604	\$ 5,066,104
EXPENDITURES					
Engineering/Consulting Projects	62,249	865	150,000	10,000	150,000
Sewer Line Projects	-	-	100,000	100,000	100,000
TOTAL EXPENDITURES	\$ 62,249	\$ 865	\$ 250,000	\$ 110,000	\$ 250,000
INTERFUND TRANSFER	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCE - ENDING	\$ 1,762,351	\$ 2,461,104	\$ 1,922,351	\$ 4,358,604	\$ 4,816,104

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		City Manager
	2019 Actual	2020 Actual	2021 Adopted	2021 Revised	2022 Proposed
FUND BALANCE - BEGINNING	\$ 1,356,496	\$ 1,482,850	\$ 1,580,850	\$ 1,653,487	\$ 2,196,987
REVENUES					
Roadway Impact Fees	116,497	154,477	100,000	550,000	250,000
Interest Earnings	32,926	17,385	20,000	3,500	3,500
TOTAL REVENUES	\$ 149,423	\$ 171,862	\$ 120,000	\$ 553,500	\$ 253,500
TOTAL AVAILABLE RESOURCES	\$ 1,505,919	\$ 1,654,712	\$ 1,700,850	\$ 2,206,987	\$ 2,450,487
EXPENDITURES					
Engineering/Consulting Projects	23,069	1,225	50,000	10,000	169,600
Roadway Projects	-	-	-	-	250,000
TOTAL EXPENDITURES	\$ 23,069	\$ 1,225	\$ 50,000	\$ 10,000	\$ 419,600
INTERFUND TRANSFER	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCE - ENDING	\$ 1,482,850	\$ 1,653,487	\$ 1,650,850	\$ 2,196,987	\$ 2,030,887

RECOMMENDED NEW PROGRAM FUNDING

Roadway Impact Fee Update
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		City Manager
	2019 Actual	2020 Actual	2021 Adopted	2021 Revised	2022 Proposed
FUND BALANCE - BEGINNING	\$ 157,895	\$ 173,125	\$ 215,125	\$ 227,552	\$ 327,552
REVENUES					
Roadway Impact Fees	12,600	52,500	10,000	100,000	50,000
Interest Earnings	2,630	1,928	500	-	-
TOTAL REVENUES	\$ 15,230	\$ 54,428	\$ 10,500	\$ 100,000	\$ 50,000
TOTAL AVAILABLE RESOURCES	\$ 173,125	\$ 227,552	\$ 225,625	\$ 327,552	\$ 377,552
EXPENDITURES					
Roadway Projects	-	-	25,000	-	25,000
TOTAL EXPENDITURES	\$ -	\$ -	\$ 25,000	\$ -	\$ 25,000
INTERFUND TRANSFER	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCE - ENDING	\$ 173,125	\$ 227,552	\$ 200,625	\$ 327,552	\$ 352,552

RECOMMENDED NEW PROGRAM FUNDING

None 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. 2020 Certificates are issued for vehicle replacements and replacement fire engine.

	History		Budget		City Manager
	2019 Actual	2020 Actual	2021 Adopted	2021 Revised	2022 Proposed
FUND BALANCE - BEGINNING	\$ 4,114,949	\$ 8,841,069	\$ 5,616,069	\$ 5,525,559	\$ 1,453,559
REVENUES					
Bond Proceeds/Premium	5,250,000	7,075	750,000	660,000	-
Interest Earnings	129,411	110,563	50,000	18,000	20,000
TOTAL REVENUES	\$ 5,379,411	\$ 117,638	\$ 800,000	\$ 678,000	\$ 20,000
TOTAL AVAILABLE RESOURCES	\$ 9,494,360	\$ 8,958,707	\$ 6,416,069	\$ 6,203,559	\$ 1,473,559
EXPENDITURES					
Land Acquisition	265	-	-	-	-
Vehicles/Equipment	167,673	1,283,434	650,000	200,000	-
Facility Projects	135,825	1,742,906	4,100,000	4,500,000	250,000
Street Projects	349,527	1,181,808	500,000	50,000	500,000
Drainage Projects	-	-	-	-	-
Transfers	-	-	-	-	-
TOTAL EXPENDITURES	\$ 653,290	\$ 4,208,148	\$ 5,250,000	\$ 4,750,000	\$ 750,000
INTERFUND TRANSFER	\$ -	\$ 775,000	\$ -	\$ -	\$ -
FUND BALANCE - ENDING	\$ 8,841,069	\$ 5,525,559	\$ 1,166,069	\$ 1,453,559	\$ 723,559

RECOMMENDED NEW PROGRAM FUNDING

Police Station Certificates of Obligation will be considered in FY 2022