



Adopted Annual Operating Budget Fiscal Year 2015-2016

"This budget will raise more total property taxes than last year's budget by \$229,900 or 7 percent, and of that amount \$121,912 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: Clay Ellis, Bruce Bradley, Janet Nichol, James Branch, Tom Crowley

AGAINST:

PRESENT and not voting:

ABSENT: Charles Houk, Matt Wheatley

Property Tax Rate	FY 2015-2016	FY 2014-2015
Total Tax Rate	.6771	.6771
M&O Tax Rate	.4351	.4011
I&S Tax Rate	.2420	.2760
Effective Tax Rate	.62187	.6978
Effective M&O Tax Rate	.45193	.44890
Rollback Tax Rate	.641926	.67710

Fiscal Year 2015-2016 Principal and Interest Requirements for Debt Service are:

\$1,267,994 Property Tax Supported Debt

\$962,625 Self-Supporting Debt

Budget Summary – All City Funds

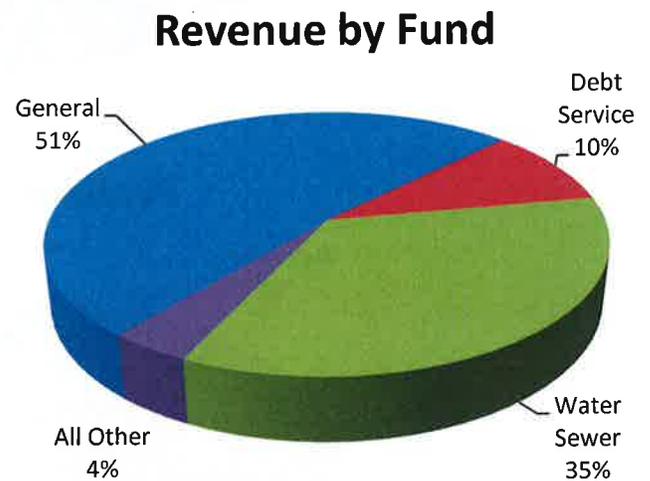
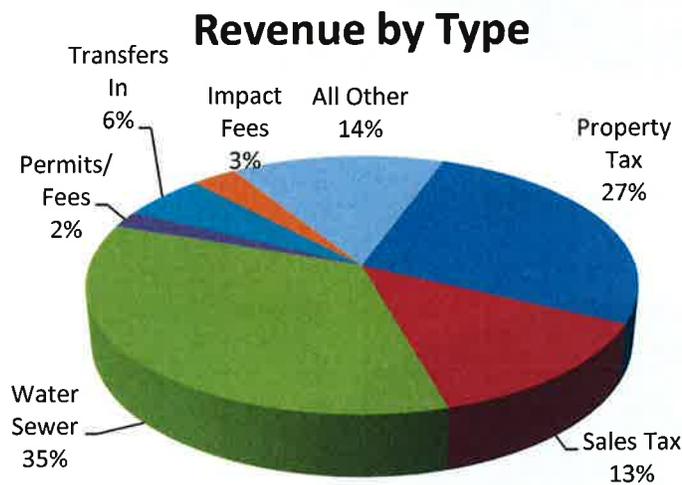
Introduction

The Budget Summary section provides a general overview to the entire City of Royle City FY 2016 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

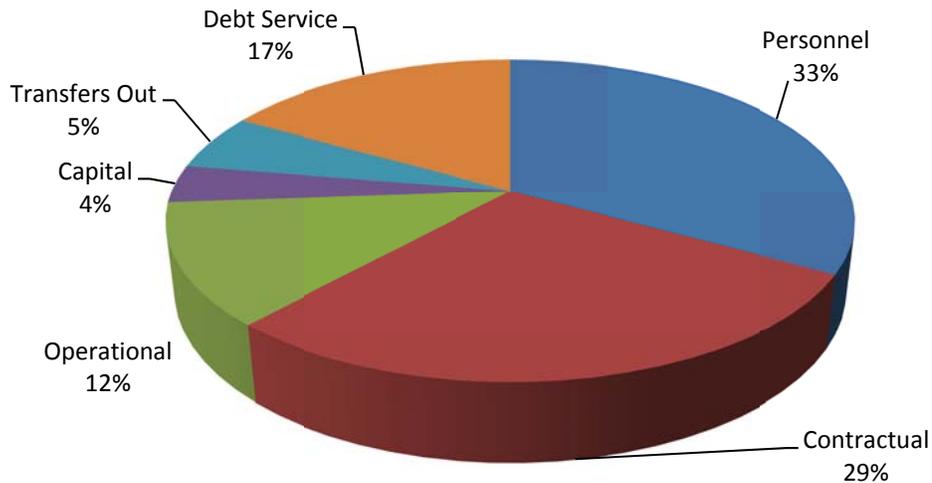
FY 2016 total budgeted revenues, including transfers, total \$13,277,200 which is \$675,525 (4.8%) less than the 2015 amended budget. This is primarily related to reduced revenue to the Water and Sewer Fund, reduced debt service requirements and a reduction in building related projected revenue (permits, impact fees). Significant commercial project permits/impact fees were collected in FY 2015. While much growth is on the horizon, the building related revenue is conservatively budgeted until those projects come to fruition. Revenue comes primarily from three areas: utility sales & services (35%), property tax (27%) and sales tax (13%).



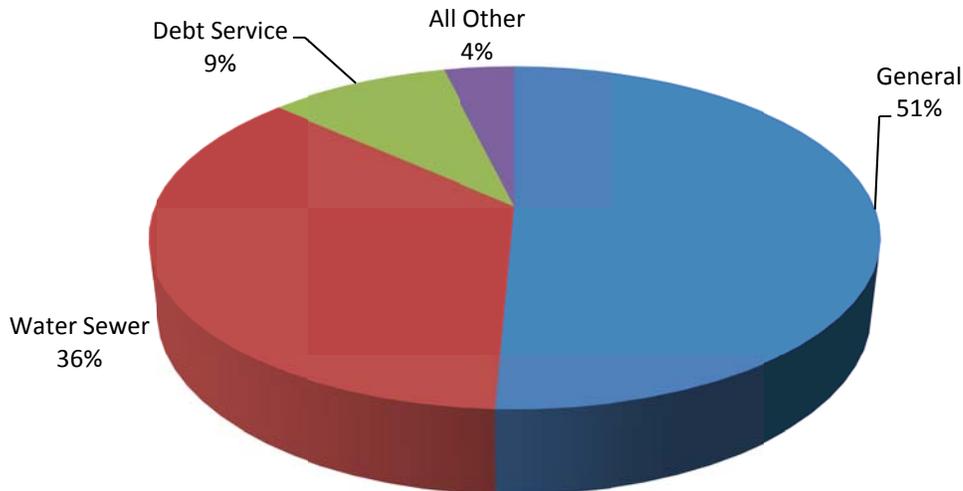
EXPENDITURES

Total citywide budgeted expenditures for FY 2016 are \$13,339,450, including transfers. This is a decrease of \$467,800 from the FY 2015 amended budget. This is primarily related to reduction in Water and Sewer Expenditures. While costs are significantly higher from the water supplier, our wholesale customer is expected to complete a construction project allowing direct connection to North Texas before the end of this fiscal year. This decrease in cost for the city's system is offset by a decrease in revenue paid from the wholesale customer plus cost of providing service.

Expenditure by Category



Expenditure by Fund



Consolidated Schedule of Fund Balances

Fiscal Year 2016

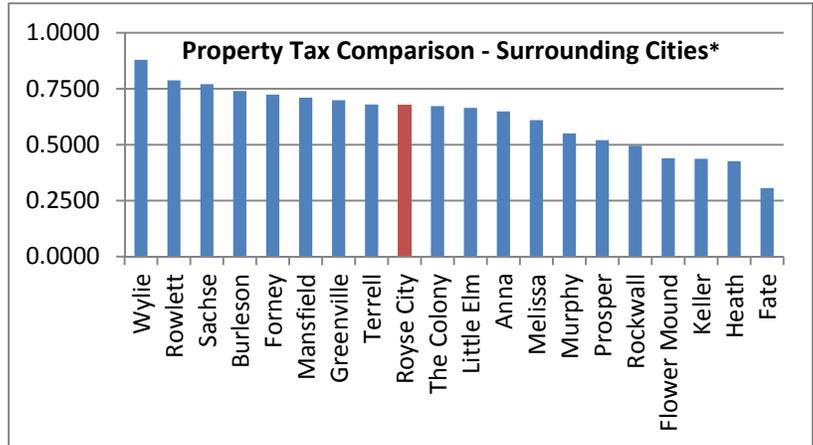
Fund	9/30/2014 Audited Fund Balance	*FY 2015 Revenues	*FY 2015 Expenditures	Projected Beginning Fund Balance	*FY 2016 Revenues	*FY 2016 Expenditures	Projected Ending Fund Balance
OPERATING FUNDS							
100 General Fund	679,260	6,740,075	6,672,300	\$ 747,035	\$ 6,840,800	\$ 6,761,250	\$ 826,585
200 Water & Sewer	1,369,052	4,941,400	5,300,050	1,010,402	4,610,700	4,803,850	817,252
Subtotal Operating Funds	2,048,312	11,681,475	11,972,350	1,757,437	11,451,500	11,565,100	1,643,837
DEBT SERVICE FUND							
103 Debt Service	809,011	1,413,500	1,507,900	714,611	1,286,400	1,273,050	727,961
Subtotal Debt Service Funds	809,011	1,413,500	1,507,900	714,611	1,286,400	1,273,050	727,961
SPECIAL REVENUE FUNDS							
106 Court Technology Fund	24,035	7,500	4,000	27,535	7,500	6,300	28,735
107 Court Security Fund	36,260	6,000	1,000	41,260	6,000	3,500	43,760
115 Hotel Motel Fund	156,041	79,000	76,000	159,041	77,000	80,000	156,041
207 Police Forfeiture - Federal	20,360	-	19,600	760	-	-	760
208 Police Forfeiture - Local	15,373	7,800	22,100	1,073	-	-	1,073
304 Juvenile Case Management Fund	21,435	10,200	8,500	23,135	10,000	8,500	24,635
306 Senior Center Donations	1,371	250	500	1,121	-	1,000	121
307 Main Street Donations	6,859	20,500	19,000	8,359	20,000	20,000	8,359
308 Park Donations	1,176	27,700	27,000	1,876	-	-	1,876
309 Animal Control Donations	6,760	7,500	4,000	10,260	7,500	10,000	7,760
310 Police Donations	1,533	-	500	1,033	-	1,000	33
311 Animal Shelter New Building Donations	6,000	1,000	-	7,000	-	-	7,000
315 Fire Donations	11,367	2,000	9,800	3,567	-	1,000	2,567
Subtotal Special Revenue Funds	308,570	169,450	192,000	286,020	128,000	131,300	282,720
CAPITAL PROJECT FUNDS							
204 Water Impact Fee Fund	563,811	200,500	35,000	729,311	150,500	65,000	814,811
205 Sewer Impact Fee Fund	600,958	200,500	100,000	701,458	150,500	290,000	561,958
206 Roadway Impact Fee Fund	342,202	275,300	-	617,502	100,300	15,000	702,802
209 MUD/City Roadway Fund - Verandah	110,100	12,000	-	122,100	10,000	-	132,100
Subtotal Capital Project Funds	1,617,072	688,300	135,000	2,170,372	411,300	370,000	2,211,672
Total All Funds	\$ 4,782,965	\$ 13,952,725	\$ 13,807,250	\$ 4,928,440	\$ 13,277,200	\$ 13,339,450	\$ 4,866,190

* 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 2016 is \$534,601,445 and is an increase of \$61,700,160 over adjusted taxable values from Fiscal Year 2015.

The tax rate remained the same, at \$0.6771 per \$100 valuation, for Fiscal 2016 as adopted for Fiscal Year 2015. 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	\$ 404,617,456	\$ 104,523,057	\$ 25,460,932	\$ 534,601,445
New Construction	5,372,630	11,617,644	1,014,760	18,005,034
Avg Taxable Value (residential)	\$ 134,366	\$ 164,091	\$ 139,138	\$ 139,390
# properties	1,543	315	112	1,970
Percentage Increase				
From New Values	1.4%	14.2%	4.3%	3.8%
From Existing Properties	6.9%	13.2%	3.6%	9.2%
Overall Increase	8.3%	27.4%	7.9%	13.0%

FY 2015 Tax Rate 67.71 cents

FY 2016 Tax Rate	67.71 cents	Revenue Generated
		97% collection rate
Debt Rate	24.20 cents	\$ 1,254,923
M&O Rate	43.51 cents	\$ 2,256,269

Effective Tax Rate 62.187 cents

Rollback Tax Rate 64.1926 cents

Property Tax Contribution to Cost

2016 Average Home Value	139,390
Adopted Tax Rate	0.6771
Estimated Property Tax for City Services, before exemptions*	\$ 943.81

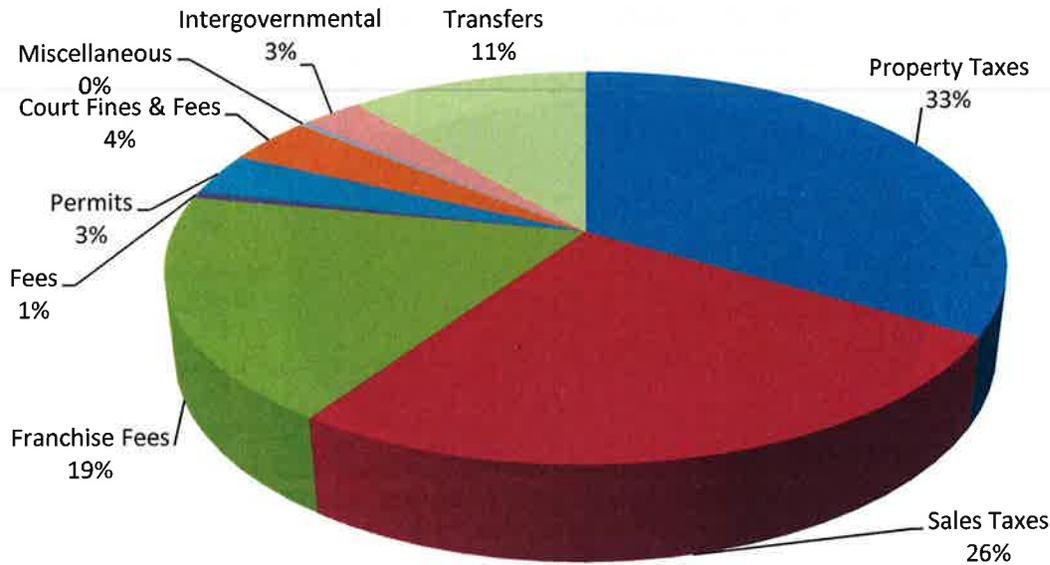
	Service Cost	Average Citizen Contribution	
Administration	\$ 1,692,950	\$ 0.123	\$ 171.86
Library	100,000	0.007	10.15
Museum	11,100	0.001	1.13
Development Services	416,400	0.030	42.27
Sr. Center	88,600	0.006	8.99
Main Street	104,650	0.008	10.62
Parks	542,450	0.040	55.07
Environmental Services	196,600	0.014	19.96
Police	1,904,450	0.139	193.33
Court	201,050	0.015	20.41
Fire	370,150	0.027	37.58
Streets	345,850	0.025	35.11
Debt Service	1,273,050	0.242	337.32
	\$ 7,247,300	\$ 0.6771	\$ 943.81

* 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 2016 budgeted revenues total \$6,840,800, which is \$100,725 or 1.5% more than estimated FY 2015 revenue. The graph below illustrates the revenue sources for the General Fund.

General Fund – Revenue Sources

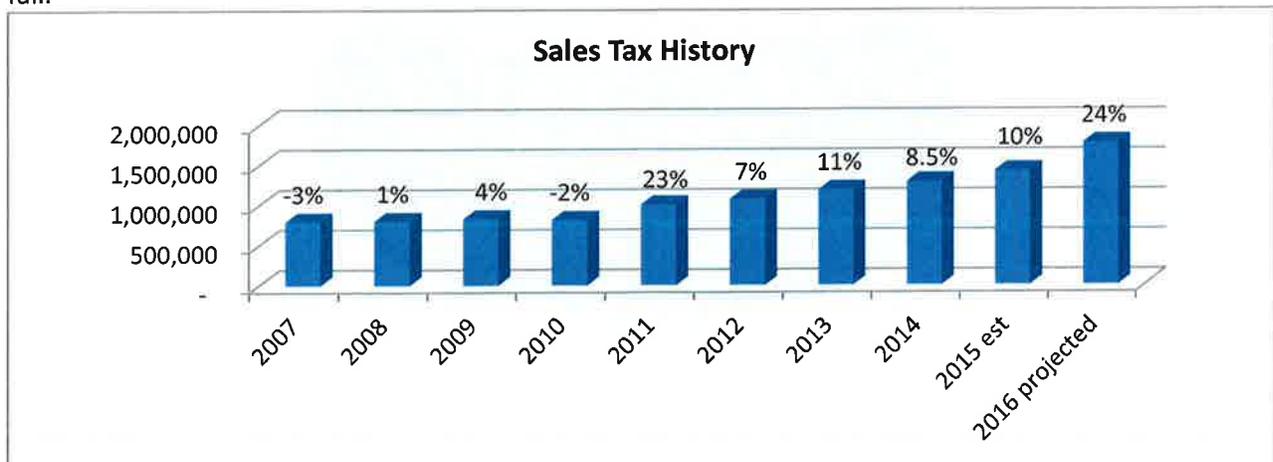


Property Tax

The largest source of revenue for the General Fund is property taxes which are budgeted to be 33% of revenues. No change is proposed to the tax rate from FY 2015, \$0.6771 per \$100 assessed value. The FY 2016 proposed budget includes a 12.9% increase in property tax revenue primarily due to increased and added value.

Sales Tax

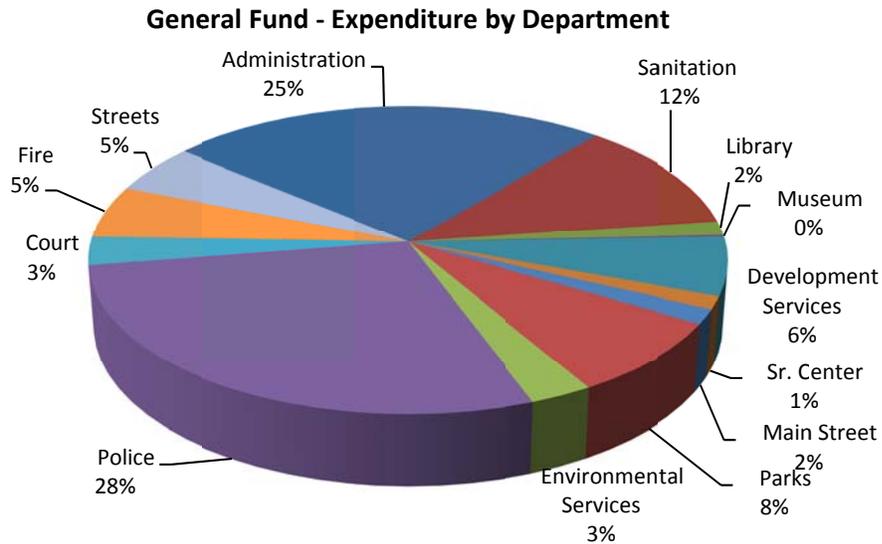
The second largest source of revenue for the General Fund is sales tax. In FY 2016, sales tax projected to increase \$341,700 (23.8%) over projected FY 2015 revenue, primarily related to new retail opening this fall.



General Fund – Expenditures

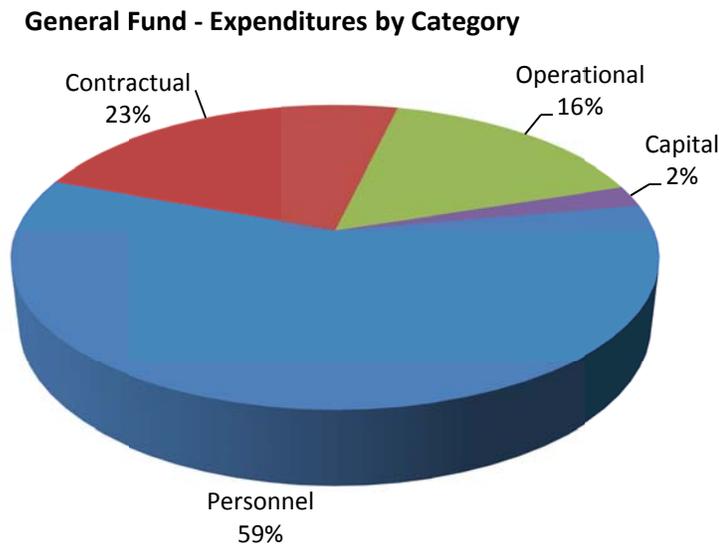
The FY 2016 total General Fund budget proposes \$6,761,250 in expenditures. This is a 1.3% increase from estimated FY 2015 expense.

By Department – The chart illustrates each general government allocation



By Category

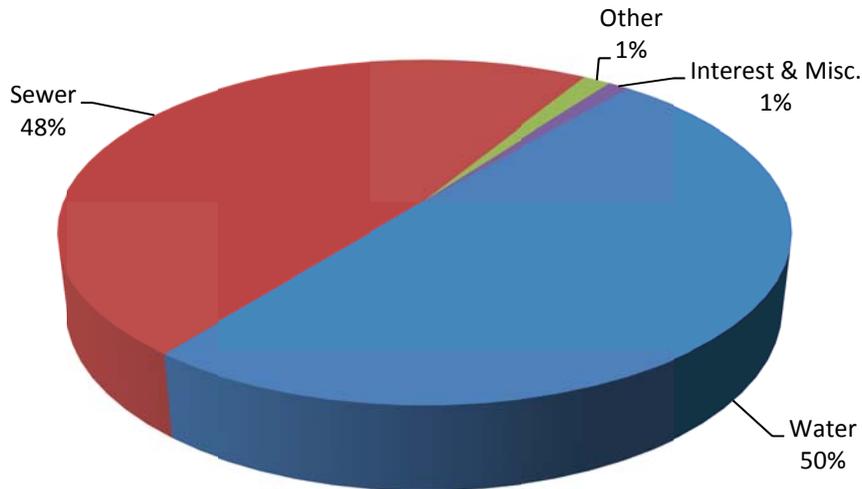
At 59%, personnel is the largest spending category in the General Fund. A Police Investigator, Fire Inspector, Part-Time Summer Library and Parks positions are budgeted additions. Additionally, the third & final phase of the pay plan is implemented along with funding for annual merit increases. Personnel expense also includes employer taxes, medical and retirement benefits.



Budget Summary – Water and Sewer Fund

FY 2016 budgeted revenues total \$4,610,700, which is \$330,700 or 6.7% less than estimated FY 2015 revenue. The graph below illustrates the revenue sources for the Water and Sewer Fund.

Water Sewer Fund – Revenue Sources



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 has increased water rates 54% and sewer charges 65% since 2011. The city increased rates 5% in 2013. These increases were compounded by the drought restrictions – while customer's consumption was restricted and sales were not adequate to meet minimum charges. The Fund can no longer absorb the increases and as a result a rate increase is necessary. The projected impact to the average residential customer is expected to be \$12 per month. It is recommended that a rate study be conducted in FY 2016 to determine the rate structure in place is adequate to address operating and capital needs of the system while planning for continued increases from NTMWD.

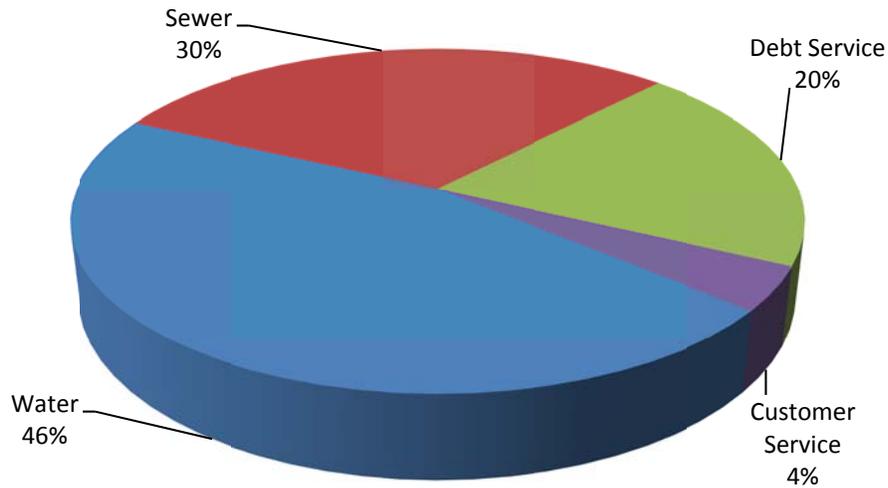
Sewer Revenue

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. All non-residential accounts are billed the equivalent amount of actual water usage to determine sewer charges. Expansion of the Sabine Creek Treatment Plant will begin engineering this fall. Sewer rate increases are inclusive of the water increase.

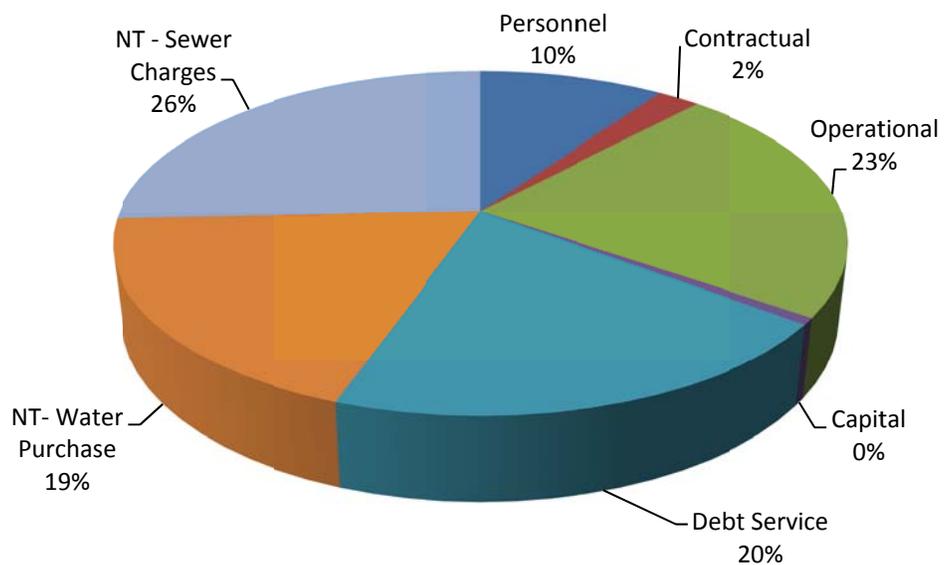
Water and Sewer Fund – Expenditures

The FY 2016 total Water and Sewer Fund budget proposes \$4,803,850 in expenditures, which is \$496,200 (9.3% less) than the estimated FY 2015 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		2016 Adopted
	2013 Actual	2014 Actual	2015 Adopted	2015 Revised	
FUND BALANCE - BEGINNING	\$ 85,858	\$ 441,392	\$ 646,286	\$ 679,260	\$ 747,035
REVENUES					
Property Taxes	1,470,341	1,681,277	1,884,000	2,032,000	2,291,000
Sales Taxes	1,227,402	1,308,189	1,365,647	1,435,400	1,777,100
Franchise Fees	1,137,537	1,170,497	1,194,384	1,234,400	1,276,500
Fees	131,195	34,191	49,400	35,600	39,100
Permits	34,051	278,353	159,500	375,600	235,100
Court Fines & Fees	422,541	427,961	257,474	275,100	263,500
Miscellaneous	95,628	22,076	36,500	23,625	21,000
Intergovernmental	188,328	263,566	188,503	429,600	194,500
Transfers	1,206,257	1,133,626	890,733	898,750	743,000
TOTAL REVENUES	\$ 5,913,281	\$ 6,319,736	\$ 6,026,141	\$ 6,740,075	\$ 6,840,800
EXPENDITURES					
Administration	2,135,865	2,404,036	2,254,821	2,453,450	2,479,950
Library	96,222	95,520	93,857	98,550	100,000
Museum	8,200	9,261	10,881	11,300	11,100
Development Services	241,641	305,370	272,741	436,700	416,400
Sr. Center	72,546	70,136	72,043	80,600	88,600
Main Street	66,461	80,059	93,372	94,500	104,650
Parks	356,584	412,116	414,029	779,500	542,450
Environmental Services	154,252	148,219	172,333	189,900	196,600
Police	1,546,642	1,709,094	1,808,168	1,736,650	1,904,450
Court	345,927	339,857	196,227	201,300	201,050
Fire	253,589	271,696	247,371	258,550	370,150
Streets	279,818	236,504	262,980	331,300	345,850
TOTAL EXPENDITURES	\$ 5,557,747	\$ 6,081,868	\$ 5,898,823	\$ 6,672,300	\$ 6,761,250
NET INCREASE (DECREASE)	\$ 355,534	\$ 237,868	\$ 127,318	\$ 67,775	\$ 79,550
FUND BALANCE - ENDING	\$ 441,392	\$ 679,260	\$ 773,604	\$ 747,035	\$ 826,585

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		2016 Adopted
	2013 Actual	2014 Actual	2015 Adopted	2015 Revised	
FUND BALANCE - BEGINNING	\$ 936,890	\$ 826,175	\$ 777,318	\$ 809,010	\$ 714,623
REVENUES					
Current Taxes	1,671,657	1,546,255	1,447,000	1,380,000	1,254,900
Delinquent Taxes	35,858	23,946	25,000	21,000	20,000
Penalty & Interest	19,602	56,973	25,000	11,000	10,000
Interest Earnings	2,311	5,069	2,000	1,500	1,500
TOTAL REVENUES	\$ 1,729,428	\$ 1,632,243	\$ 1,499,000	\$ 1,413,500	\$ 1,286,400
TOTAL AVAILABLE RESOURCES	\$ 2,666,318	\$ 2,458,418	\$ 2,276,318	\$ 2,222,510	\$ 2,001,023
EXPENDITURES					
Paying Agent Fees	6,485	4,298	1,000	1,000	5,000
Principal	558,096	514,572	500,786	500,800	713,950
Interest	396,270	377,584	351,312	351,375	554,100
Transfer	879,292	752,954	654,712	654,712	-
TOTAL EXPENDITURES	\$ 1,840,143	\$ 1,649,408	\$ 1,507,810	\$ 1,507,887	\$ 1,273,050
FUND BALANCE - ENDING	\$ 826,175	\$ 809,010	\$ 768,508	\$ 714,623	\$ 727,973

Principal & Interest Requirements for 2015-16

Issue	Principal	Interest	Total
1976 General Obligation	\$ 7,000	\$ 175	\$ 7,175
2006 Certificates of Obligation	95,000	52,189	147,189
2006 Certificates of Obligation	26,936	5,657	32,593
2007A Certificates of Obligation	370,000	262,488	632,488
2007B Certificates of Obligation	205,000	223,154	428,154
2011 Certificates of Obligation	10,000	10,395	20,395
	\$ 713,936	\$ 554,058	\$ 1,267,994

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		2016 Adopted
	2013 Actual	2014 Actual	2015 Adopted	2015 Revised	
WORKING CAPITAL - BEGINNING	\$ 828,595	\$ 1,196,110	\$ 2,371,264	\$ 1,369,051	\$ 1,010,401
REVENUES					
Retail Water Sales	1,795,298	1,767,476	1,985,000	1,785,000	2,184,800
Sewer Charges	1,638,620	1,759,002	1,790,000	1,810,000	2,215,400
Contract Water Sales	662,137	507,854	475,000	461,000	-
Penalties & Reconnect Fees	93,115	95,180	90,000	95,000	95,000
Meter Sensor Fee	16,300	21,575	15,000	18,000	15,000
Water Meters	23,074	28,000	17,000	27,000	20,000
Credit Card Fees	24,170	29,498	20,000	32,000	30,000
Misc. Income	75,535	55,266	50,000	58,000	50,000
Transfers	854,712	754,712	654,712	654,700	-
Interest Earnings	211	454	-	700	500
TOTAL REVENUES	\$ 5,183,172	\$ 5,019,017	\$ 5,096,712	\$ 4,941,400	\$ 4,610,700
TOTAL AVAILABLE RESOURCES	\$ 6,011,767	\$ 6,215,127	\$ 7,467,976	\$ 6,310,451	\$ 5,621,101
EXPENDITURES					
Water Operations	3,574,761	3,629,931	3,847,915	3,813,500	3,183,850
Customer Service	149,913	157,362	191,245	189,900	195,350
Sewer Charges	1,090,983	1,058,783	1,180,038	1,296,650	1,424,650
TOTAL EXPENDITURES	\$ 4,815,657	\$ 4,846,076	\$ 5,219,198	\$ 5,300,050	\$ 4,803,850
WORKING CAPITAL - ENDING	\$ 1,196,110	\$ 1,369,051	\$ 2,248,778	\$ 1,010,401	\$ 817,251

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		2016 Adopted
	2013 Actual	2014 Actual	2015 Adopted	2015 Revised	
FUND BALANCE - BEGINNING	\$ 29,314	\$ 38,427	\$ 20,162	\$ 24,035	\$ 27,535
REVENUES					
Court Fines & Fees	9,113	8,054	7,500	7,500	7,500
TOTAL REVENUES	\$ 9,113	\$ 8,054	\$ 7,500	\$ 7,500	\$ 7,500
TOTAL AVAILABLE RESOURCES	\$ 38,427	\$ 46,481	\$ 27,662	\$ 31,535	\$ 35,035
EXPENDITURES					
Court Technology Expense	-	1,963	10,000	4,000	6,300
Transfers	-	20,483	-	-	
TOTAL EXPENDITURES	\$ -	\$ 22,446	\$ 10,000	\$ 4,000	\$ 6,300
FUND BALANCE - ENDING	\$ 38,427	\$ 24,035	\$ 17,662	\$ 27,535	\$ 28,735

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		2016 Adopted
	2013 Actual	2014 Actual	2015 Adopted	2015 Revised	
FUND BALANCE - BEGINNING	\$ 23,781	\$ 30,619	\$ 35,752	\$ 36,260	\$ 41,260
REVENUES					
Court Fines & Fees	6,838	6,041	7,500	6,000	6,000
TOTAL REVENUES	\$ 6,838	\$ 6,041	\$ 7,500	\$ 6,000	\$ 6,000
TOTAL AVAILABLE RESOURCES	\$ 30,619	\$ 36,660	\$ 43,252	\$ 42,260	\$ 47,260
EXPENDITURES					
Court Security Expense	-	400	10,000	1,000	3,500
TOTAL EXPENDITURES	\$ -	\$ 400	\$ 10,000	\$ 1,000	\$ 3,500
FUND BALANCE - ENDING	\$ 30,619	\$ 36,260	\$ 33,252	\$ 41,260	\$ 43,760

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		2016 Adopted
	2013 Actual	2014 Actual	2015 Adopted	2015 Revised	
FUND BALANCE - BEGINNING	\$ 161,683	\$ 170,338	\$ 162,087	\$ 156,041	\$ 159,041
REVENUES					
Hotel Occupancy Tax	58,287	78,341	77,000	79,000	77,000
TOTAL REVENUES	\$ 58,287	\$ 78,341	\$ 77,000	\$ 79,000	\$ 77,000
TOTAL AVAILABLE RESOURCES	\$ 219,970	\$ 248,679	\$ 239,087	\$ 235,041	\$ 236,041
EXPENDITURES					
Misc Expenses/Advertising	35,235	48,893	63,500	50,000	65,000
4th Fest	14,397	15,625	13,500	26,000	15,000
TOTAL EXPENDITURES	\$ 49,632	\$ 64,518	\$ 77,000	\$ 76,000	\$ 80,000
INTERFUND TRANSFER	\$ -	\$ (28,119)	\$ -	\$ -	\$ -
FUND BALANCE - ENDING	\$ 170,338	\$ 156,041	\$ 162,087	\$ 159,041	\$ 156,041

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		2016 Adopted
	2013 Actual	2014 Actual	2015 Adopted	2015 Revised	
FUND BALANCE - BEGINNING	\$ 21,335	\$ 21,335	\$ 20,164	\$ 20,360	\$ 760
REVENUES					
Forfeitures	-	-	20,000	-	-
TOTAL REVENUES	\$ -	\$ -	\$ 20,000	\$ -	\$ -
TOTAL AVAILABLE RESOURCES	\$ 21,335	\$ 21,335	\$ 40,164	\$ 20,360	\$ 760
EXPENDITURES					
Police Expense	-	976	20,000	19,600	-
TOTAL EXPENDITURES	\$ -	\$ 976	\$ 20,000	\$ 19,600	\$ -
FUND BALANCE - ENDING	\$ 21,335	\$ 20,360	\$ 20,164	\$ 760	\$ 760

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		2016 Adopted
	2013 Actual	2014 Actual	2015 Adopted	2015 Revised	
FUND BALANCE - BEGINNING	\$ 21,758	\$ 21,446	\$ 14,157	\$ 15,373	\$ 1,073
REVENUES					
Forfeitures	18,853	2,686	14,000	7,800	-
TOTAL REVENUES	\$ 18,853	\$ 2,686	\$ 14,000	\$ 7,800	\$ -
TOTAL AVAILABLE RESOURCES	\$ 40,611	\$ 24,133	\$ 28,157	\$ 23,173	\$ 1,073
EXPENDITURES					
Police Expense	5,235	1,238	14,000	22,100	-
TOTAL EXPENDITURES	\$ 5,235	\$ 1,238	\$ 14,000	\$ 22,100	\$ -
INTERFUND TRANSFER	\$ (13,930)	\$ (7,522)	\$ -	\$ -	\$ -
FUND BALANCE - ENDING	\$ 21,446	\$ 15,373	\$ 14,157	\$ 1,073	\$ 1,073

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		2016 Adopted
	2013 Actual	2014 Actual	2015 Adopted	2015 Revised	
FUND BALANCE - BEGINNING	\$ 20,632	\$ 28,011	\$ 17,643	\$ 21,435	\$ 23,135
REVENUES					
Teen Court Fees	320	791	300	700	500
Court Fines & Fees	10,782	9,431	10,000	9,500	9,500
TOTAL REVENUES	\$ 11,102	\$ 10,222	\$ 10,300	\$ 10,200	\$ 10,000
TOTAL AVAILABLE RESOURCES	\$ 31,734	\$ 38,233	\$ 27,943	\$ 31,635	\$ 33,135
EXPENDITURES					
JCM Expense	306	1,598	-	500	500
TOTAL EXPENDITURES	\$ 306	\$ 1,598	\$ -	\$ 500	\$ 500
INTERFUND TRANSFER					
To GF - JCM Salary Contribution	\$ (3,417)	\$ (15,199)	\$ (19,377)	\$ (8,000)	\$ (8,000)
FUND BALANCE - ENDING	\$ 28,011	\$ 21,435	\$ 8,566	\$ 23,135	\$ 24,635

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		2016 Adopted
	2013 Actual	2014 Actual	2015 Adopted	2015 Revised	
FUND BALANCE - BEGINNING	\$ 1,250	\$ 1,250	\$ 1,394	\$ 1,371	\$ 1,121
REVENUES					
Donations	-	121	150	250	-
TOTAL REVENUES	\$ -	\$ 121	\$ 150	\$ 250	\$ -
TOTAL AVAILABLE RESOURCES	\$ 1,250	\$ 1,371	\$ 1,544	\$ 1,621	\$ 1,121
EXPENDITURES					
Senior Center Expense	-	-	1,400	500	1,000
TOTAL EXPENDITURES	\$ -	\$ -	\$ 1,400	\$ 500	\$ 1,000
FUND BALANCE - ENDING	\$ 1,250	\$ 1,371	\$ 144	\$ 1,121	\$ 121

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		2016 Adopted
	2013 Actual	2014 Actual	2015 Adopted	2015 Revised	
FUND BALANCE - BEGINNING	\$ (27)	\$ 5,121	\$ 8,559	\$ 6,859	\$ 8,359
REVENUES					
Donations/Registration Fees	10,794	29,521	8,000	20,500	20,000
TOTAL REVENUES	\$ 10,794	\$ 29,521	\$ 8,000	\$ 20,500	\$ 20,000
TOTAL AVAILABLE RESOURCES	\$ 10,767	\$ 34,642	\$ 16,559	\$ 27,359	\$ 28,359
EXPENDITURES					
Main Street Expense	5,646	27,783	8,000	19,000	20,000
TOTAL EXPENDITURES	\$ 5,646	\$ 27,783	\$ 8,000	\$ 19,000	\$ 20,000
FUND BALANCE - ENDING	\$ 5,121	\$ 6,859	\$ 8,559	\$ 8,359	\$ 8,359

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 2015.

	History		Budget		2016 Adopted
	2013 Actual	2014 Actual	2015 Adopted	2015 Revised	
FUND BALANCE - BEGINNING	\$ 1,787	\$ 4,242	\$ 8,329	\$ 1,176	\$ 1,876
REVENUES					
Donations	2,455	10,457	10,000	27,700	-
TOTAL REVENUES	\$ 2,455	\$ 10,457	\$ 10,000	\$ 27,700	\$ -
TOTAL AVAILABLE RESOURCES	\$ 4,242	\$ 14,699	\$ 18,329	\$ 28,876	\$ 1,876
EXPENDITURES					
Parks Expense	-	13,522	10,000	27,000	-
TOTAL EXPENDITURES	\$ -	\$ 13,522	\$ 10,000	\$ 27,000	\$ -
FUND BALANCE - ENDING	\$ 4,242	\$ 1,176	\$ 8,329	\$ 1,876	\$ 1,876

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		2016 Adopted
	2013 Actual	2014 Actual	2015 Adopted	2015 Revised	
FUND BALANCE - BEGINNING	\$ 746	\$ 4,334	\$ 4,763	\$ 6,760	\$ 10,260
REVENUES					
Donations	17,089	6,157	10,000	7,500	7,500
TOTAL REVENUES	\$ 17,089	\$ 6,157	\$ 10,000	\$ 7,500	\$ 7,500
TOTAL AVAILABLE RESOURCES	\$ 17,834	\$ 10,491	\$ 14,763	\$ 14,260	\$ 17,760
EXPENDITURES					
Animal Control Expense	13,500	3,731	10,000	4,000	10,000
TOTAL EXPENDITURES	\$ 13,500	\$ 3,731	\$ 10,000	\$ 4,000	\$ 10,000
FUND BALANCE - ENDING	\$ 4,334	\$ 6,760	\$ 4,763	\$ 10,260	\$ 7,760

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		2016 Adopted
	2013 Actual	2014 Actual	2015 Adopted	2015 Revised	
FUND BALANCE - BEGINNING	\$ 3,654	\$ 1,533	\$ 1,533	\$ 1,533	\$ 1,033
REVENUES					
Donations	-	-	1,000	-	-
TOTAL REVENUES	\$ -	\$ -	\$ 1,000	\$ -	\$ -
TOTAL AVAILABLE RESOURCES	\$ 3,654	\$ 1,533	\$ 2,533	\$ 1,533	\$ 1,033
EXPENDITURES					
Police Expense	2,121	-	1,000	500	1,000
TOTAL EXPENDITURES	\$ 2,121	\$ -	\$ 1,000	\$ 500	\$ 1,000
FUND BALANCE - ENDING	\$ 1,533	\$ 1,533	\$ 1,533	\$ 1,033	\$ 33

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		2016 Adopted
	2013 Actual	2014 Actual	2015 Adopted	2015 Revised	
FUND BALANCE - BEGINNING	\$ -	\$ 6,000	\$ 6,000	\$ 6,000	\$ 7,000
REVENUES					
Donations	6,000	-	1,000	1,000	-
TOTAL REVENUES	\$ 6,000	\$ -	\$ 1,000	\$ 1,000	\$ -
TOTAL AVAILABLE RESOURCES	\$ 6,000	\$ 6,000	\$ 7,000	\$ 7,000	\$ 7,000
EXPENDITURES					
Animal Control Expense	-	-	5,000	-	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ 5,000	\$ -	\$ -
FUND BALANCE - ENDING	\$ 6,000	\$ 6,000	\$ 2,000	\$ 7,000	\$ 7,000

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		2016 Adopted
	2013 Actual	2014 Actual	2015 Adopted	2015 Revised	
FUND BALANCE - BEGINNING	\$ 9,935	\$ 10,035	\$ 4,262	\$ 11,367	\$ 3,567
REVENUES					
Donations	100	11,981	1,000	2,000	-
TOTAL REVENUES	\$ 100	\$ 11,981	\$ 1,000	\$ 2,000	\$ -
TOTAL AVAILABLE RESOURCES	\$ 10,035	\$ 22,016	\$ 5,262	\$ 13,367	\$ 3,567
EXPENDITURES					
Fire Expense	-	10,649	5,000	9,800	1,000
TOTAL EXPENDITURES	\$ -	\$ 10,649	\$ 5,000	\$ 9,800	\$ 1,000
FUND BALANCE - ENDING	\$ 10,035	\$ 11,367	\$ 262	\$ 3,567	\$ 2,567

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		2016 Adopted
	2013 Actual	2014 Actual	2015 Adopted	2015 Revised	
FUND BALANCE - BEGINNING	\$ 302,159	\$ 448,413	\$ 576,497	\$ 563,811	\$ 729,311
REVENUES					
Water Impact Fees	222,477	171,000	200,000	200,000	150,000
Interest Earnings	437	454	500	500	500
TOTAL REVENUES	\$ 222,914	\$ 171,454	\$ 200,500	\$ 200,500	\$ 150,500
TOTAL AVAILABLE RESOURCES	\$ 525,073	\$ 619,866	\$ 776,997	\$ 764,311	\$ 879,811
EXPENDITURES					
Water Line Projects	2,900	13,180	50,000	35,000	50,000
TOTAL EXPENDITURES	\$ 2,900	\$ 13,180	\$ 50,000	\$ 35,000	\$ 50,000
INTERFUND TRANSFER	\$ (73,760)	\$ (42,875)	\$ -	\$ -	\$ (15,000)
FUND BALANCE - ENDING	\$ 448,413	\$ 563,811	\$ 726,997	\$ 729,311	\$ 814,811

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		2016 Adopted
	2013 Actual	2014 Actual	2015 Adopted	2015 Revised	
FUND BALANCE - BEGINNING	\$ 307,590	\$ 495,240	\$ 439,177	\$ 600,958	\$ 701,458
REVENUES					
Sewer Impact Fees	194,000	176,000	200,000	200,000	150,000
Interest Earnings	450	442	500	500	500
TOTAL REVENUES	\$ 194,450	\$ 176,442	\$ 200,500	\$ 200,500	\$ 150,500
TOTAL AVAILABLE RESOURCES	\$ 502,040	\$ 671,682	\$ 639,677	\$ 801,458	\$ 851,958
EXPENDITURES					
Sewer Line Projects	6,800	27,849	200,000	100,000	275,000
TOTAL EXPENDITURES	\$ 6,800	\$ 27,849	\$ 200,000	\$ 100,000	\$ 275,000
INTERFUND TRANSFER	\$ -	\$ (42,875)	\$ -	\$ -	\$ (15,000)
FUND BALANCE - ENDING	\$ 495,240	\$ 600,958	\$ 439,677	\$ 701,458	\$ 561,958

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		2016 Adopted
	2013 Actual	2014 Actual	2015 Adopted	2015 Revised	
FUND BALANCE - BEGINNING	\$ 217,078	\$ 240,584	\$ 253,376	\$ 342,202	\$ 617,502
REVENUES					
Roadway Impact Fees	100,000	101,410	55,000	275,000	100,000
Interest Earnings	306	208	300	300	300
TOTAL REVENUES	\$ 100,306	\$ 101,618	\$ 55,300	\$ 275,300	\$ 100,300
TOTAL AVAILABLE RESOURCES	\$ 317,384	\$ 342,202	\$ 308,676	\$ 617,502	\$ 717,802
EXPENDITURES					
Roadway Projects	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
INTERFUND TRANSFER	\$ (76,800)	\$ -	\$ -	\$ -	\$ (15,000)
FUND BALANCE - ENDING	\$ 240,584	\$ 342,202	\$ 308,676	\$ 617,502	\$ 702,802

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		2016 Adopted
	2013 Actual	2014 Actual	2015 Adopted	2015 Revised	
FUND BALANCE - BEGINNING	\$ -	\$ 85,500	\$ 89,400	\$ 110,100	\$ 122,100
REVENUES					
Roadway Impact Fees	8,700	24,600	18,000	12,000	10,000
TOTAL REVENUES	\$ 8,700	\$ 24,600	\$ 18,000	\$ 12,000	\$ 10,000
TOTAL AVAILABLE RESOURCES	\$ 8,700	\$ 110,100	\$ 107,400	\$ 122,100	\$ 132,100
EXPENDITURES					
Roadway Projects	-	-	25,000	-	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ 25,000	\$ -	\$ -
INTERFUND TRANSFER	\$ 76,800	\$ -	\$ -	\$ -	\$ -
FUND BALANCE - ENDING	\$ 85,500	\$ 110,100	\$ 82,400	\$ 122,100	\$ 132,100

CITY OF ROYSE CITY, TEXAS

ORDINANCE NO. 15-09-10131

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, 2015, AND ENDING SEPTEMBER 30, 2016 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, 2015, and ending September 30, 2016, 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 15, 2015 a separate budget ordinance for the fiscal year beginning October 1, 2015, and ending September 30, 2016. The 2015 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 2015 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, 2015, and ending on September 30, 2016, 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 \$0.2420/\$100 valuation for interest and sinking funds required on the City's bonded indebtedness and \$0.4351/\$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 1st of the year in which it becomes delinquent.

Provided, however, a tax that is delinquent on July 1st 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 15th day of September, 2015.

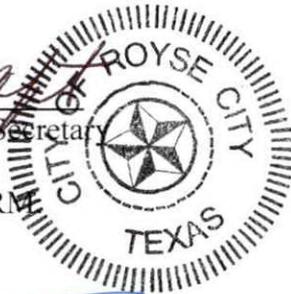
ATTEST:

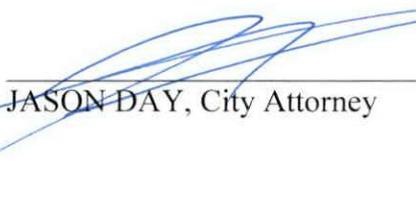
APPROVED:


BREND A CRAFT, City Secretary


JANET NICHOL, Mayor

APPROVED AS TO FORM




JASON DAY, City Attorney

Date of Publication: Sept 30, 2015 and Oct 7, 2015, in the Royse City Herald Banner

CITY OF ROYSE CITY, TEXAS

ORDINANCE NO. 15-09-10130

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, 2015 THROUGH SEPTEMBER 30, 2016; 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 Offices for the Fiscal Year 2015-2016; and

WHEREAS, the Budget Officer of the City of Royse City, Texas has heretofore on the 7th of August, 2015 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 15th of September, 2015; 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.

	<u>Fiscal 2016</u>
General Fund	\$6,761,250
Debt Service Fund	1,273,050
Water & Sewer Fund	4,803,850
Court Technology Fund	6,300
Court Security Fund	3,500
Hotel Motel Fund	80,000
Juvenile Case Management Fund	8,500
Senior Center Donations	1,000
Main Street Donations	20,000
Animal Control Donations	10,000
Police Donations	1,000
Fire Donations	1,000
Water Impact Fees	65,000
Sewer Impact Fees	290,000
Roadway Impact Fees	15,000
Total Appropriations	\$13,339,450

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 **15th** day of **September, 2015**.

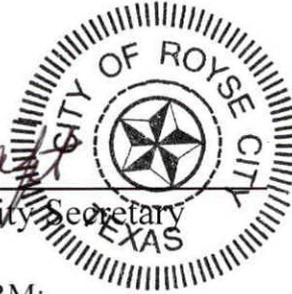


JANET NICHOL, Mayor

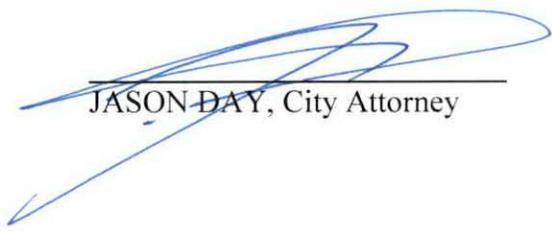
ATTEST:



BRENDA CRAFT, City Secretary



APPROVED AS TO FORM:



JASON DAY, City Attorney

Date of Publication: 1st Sept 30, 2015 2nd Oct 7, 2015 in the Royse City Herald Banner