



City of Royse City

FY 2026

ADOPTED ANNUAL OPERATING BUDGET



Adopted Annual Operating Budget Fiscal Year 2025-2026

"This budget will raise more revenue from property taxes than last year's budget by an amount of \$1,838,647, which is a 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 \$988,253."

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

FOR: Mayor Nichol, Council Members Holder, Ellis, Summers, Branch, and Crowley

AGAINST: N/A

PRESENT and not voting: N/A

ABSENT: Council Member Wheatley

Property Tax Rate	FY 2025-2026	FY 2024-2025
Total Tax Rate	.5780	.5780
M&O Tax Rate	.3221	.3353
I&S Tax Rate	.2559	.2427
No New Revenue Tax Rate	.543668	.554817
No New Revenue M&O Tax Rate	.340563	.322663
Voter Approval Tax Rate	.613593	.578062

Fiscal Year 2025-2026 Principal and Interest Requirements for Debt Service are:

\$6,758,903 Property Tax Supported Debt

\$2,479,770 Self-Supporting Debt

Consolidated Schedule of Fund Balances

Fiscal Year 2026

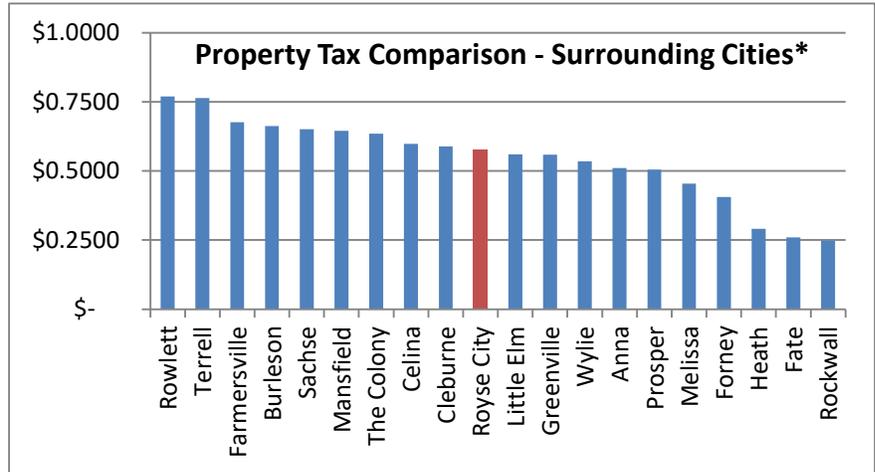
Fund	9/30/2024 Audited Fund Balance	*FY 2025 Revenues	*FY 2025 Expenditures	Projected Beginning Fund Balance	*FY 2026 Revenues	*FY 2026 Expenditures	Projected Ending Fund Balance
OPERATING FUNDS							
100 General Fund	6,878,938	20,799,600	21,038,350	\$ 6,640,188	\$ 22,244,600	\$ 22,851,750	\$ 6,033,038
200 Water & Sewer	13,563,704	16,860,000	16,262,000	14,161,704	16,475,000	18,665,850	11,970,854
Subtotal Operating Funds	20,442,642	37,659,600	37,300,350	20,801,892	38,719,600	41,517,600	18,003,892
DEBT SERVICE FUND							
103 Debt Service	1,276,801	5,957,500	5,824,200	1,410,101	6,926,600	6,804,400	1,532,301
Subtotal Debt Service Funds	1,276,801	5,957,500	5,824,200	1,410,101	6,926,600	6,804,400	1,532,301
SPECIAL REVENUE FUNDS							
301 Court Technology Fund	34,210	10,500	11,400	33,310	-	13,500	19,810
302 Court Security Fund	81,872	12,600	6,500	87,972	-	40,000	47,972
304 Juvenile Case Management Fund	53,773	14,000	12,000	55,773	15,500	13,000	58,273
305 Consolidated Court & Technology Fund	-	-	-	-	25,000	10,000	15,000
310 Police Donations	4,787	3,150	2,000	5,937	-	1,000	4,937
312 Police Forfeiture - Federal	7,056	100	-	7,156	-	2,500	4,656
313 Police Forfeiture - Local	13,459	200	1,000	12,659	-	1,000	11,659
320 Fire Donations	1,764	21,050	21,000	1,814	-	1,000	814
330 Hotel Motel Fund	408,576	125,500	83,000	451,076	91,000	65,000	477,076
335 Main Street Donations	60,162	42,900	83,380	19,682	25,100	25,000	19,782
336 Senior Center Donations	7,293	225	1,000	6,518	-	1,000	5,518
337 Animal Control Donations	28,090	2,700	6,500	24,290	2,600	5,000	21,890
338 Animal Shelter New Building Donations	8,405	-	-	8,405	-	-	8,405
340 Park Donations	30,638	-	1,000	29,638	330	1,000	28,968
341 Recreation Special Revenue Fund	38,446	-	-	38,446	-	10,000	28,446
Subtotal Special Revenue Funds	778,531	232,925	228,780	782,676	159,530	189,000	753,206
CAPITAL PROJECT FUNDS							
230 Water Impact Fee Fund	5,389,655	1,140,000	500,000	6,029,655	520,000	850,000	5,699,655
235 Sewer Impact Fee Fund	4,686,411	1,040,000	252,300	5,474,111	850,000	305,000	6,019,111
401 Roadway Impact Fee Fund	4,922,926	1,350,000	350,000	5,922,926	350,000	600,000	5,672,926
405 MUD/City Roadway Fund - Verandah	603,668	50,000	-	653,668	50,000	-	703,668
470 Bond Funds	29,779,288	31,700,000	8,500,000	52,979,288	500,000	32,200,000	21,279,288
Subtotal Capital Project Funds	45,381,948	35,280,000	9,602,300	71,059,648	2,270,000	33,955,000	39,374,648
Total All Budgeted Funds	\$ 67,879,922	\$ 79,130,025	\$ 52,955,630	\$ 94,054,317	\$ 48,075,730	\$ 82,466,000	\$ 59,664,047

* 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 (less TIRZ value and tax freeze) for Fiscal Year 2026 is \$2,523,769,403 and is an increase of approximately \$280 million over adjusted taxable values from Fiscal Year 2025.

The tax rate is proposed to remain the same at \$0.5780 per \$100 assessed value for Fiscal 2026. The chart illustrates that the Royse City tax rate falls in the mid-range for other cities in our area. Further provided is an analysis of ad valorem values and tax rate distribution.



*current year tax rate

	Rockwall	Collin	Hunt	Total
Assessed Value	\$ 1,591,337,683	\$ 435,633,404	\$ 496,798,296	\$ 2,523,769,403
New Construction/Value	103,239,643	22,835,181	44,903,295	170,978,119
Avg Taxable Value (Homestead residential)	\$ 324,826	\$ 329,634	\$ 361,806	\$ 332,987
Percentage Increase				
From New Values	7.16%	6.06%	9.74%	7.50%
From Existing Properties	3.14%	9.61%	-1.95%	3.18%
Overall Increase	10.30%	15.67%	7.79%	10.68%

Current Tax Rate 57.80 cents

Proposed Tax Rate	57.80 cents	Revenue Generated 99% collection rate*
Debt Rate	25.59 cents	\$ 6,393,742
M&O Rate	32.21 cents	\$ 8,047,770

+ senior tax*

No New Revenue
Tax Rate 54.3668 cents
Voter Approval
Tax Rate 61.632 cents

Summary of Revenues and Expenditures

100 - GENERAL FUND

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

	History		Budget		Budget
	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Adopted
FUND BALANCE - BEGINNING	\$ 4,815,807	\$ 5,751,151	\$ 6,192,191	\$ 6,878,938	\$ 6,640,188
REVENUES					
Property Taxes	6,063,959	7,556,326	7,585,000	8,520,000	8,860,000
Sales Taxes	5,341,892	5,785,671	5,980,000	6,278,800	6,804,100
Franchise Fees	665,384	787,128	710,000	815,900	835,000
Fees	961,338	582,082	344,000	844,800	557,500
Permits	1,919,523	2,321,596	1,682,000	1,882,000	1,887,000
Court Fines & Fees	583,134	681,073	535,500	646,400	687,000
Miscellaneous	751,055	712,347	356,000	360,300	416,000
Intergovernmental	805,032	896,223	933,900	927,400	1,590,000
Transfers	413,000	524,000	524,000	524,000	608,000
TOTAL REVENUES	\$ 17,504,316	\$ 19,846,445	\$ 18,650,400	\$ 20,799,600	\$ 22,244,600
EXPENDITURES					
Administration	3,390,975	3,829,816	4,163,700	4,009,850	1,564,850
Human Resources	-	-	-	-	403,350
Sr. Center	182,346	244,311	265,950	259,450	314,600
Main Street	149,179	196,545	208,700	189,400	220,900
Animal Services	290,090	333,884	353,600	360,300	419,400
Finance/I.T.	-	-	-	-	1,818,450
Court	296,674	383,377	474,900	463,750	565,700
Police - Administration	4,690,668	5,171,513	5,510,750	6,012,150	1,257,100
Police - Patrol	-	-	-	-	3,986,500
Police - CID	-	-	-	-	933,800
Police - Community Services	-	-	-	-	794,700
Police - Records	-	-	-	-	249,100
Fire	1,919,462	2,347,346	2,736,000	3,014,250	3,840,850
Development Services	748,498	1,043,374	1,185,250	1,050,550	1,183,200
Inspections	536,771	684,251	840,600	776,550	846,450
Environmental Services	189,457	196,979	221,250	220,350	232,600
Parks	849,965	1,128,408	1,433,100	1,466,200	1,285,850
Library	196,873	261,916	290,900	270,750	314,800
Museum	11,522	12,682	14,800	19,550	28,200
Facilities	-	-	-	-	628,350
Streets	1,137,343	996,856	937,250	1,225,250	1,340,200
TOTAL EXPENDITURES	\$ 14,589,822	\$ 16,831,258	\$ 18,636,750	\$ 19,338,350	\$ 22,228,950
NET OPERATING INCREASE (DECREASE)	\$ 2,914,494	\$ 3,015,187	\$ 13,650	\$ 1,461,250	\$ 15,650
TRANSFER TO CAPITAL PROJECTS*	\$ (1,979,150)	\$ (1,887,400)	\$ (862,800)	\$ (1,700,000)	\$ (622,800)
FUND BALANCE - ENDING	\$ 5,751,151	\$ 6,878,938	\$ 5,343,041	\$ 6,640,188	\$ 6,033,038

*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.

	History		Budget		Budget
	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Adopted
TSF from GF - Vehicle/Equip Replacement	944,300	456,500	76,700	745,700	535,500
TSF from GF - Technology Improvements	108,250	12,300	40,000	40,000	87,300
TSF from GF - Capital Improvement Projects	926,600	1,418,600	746,100	914,300	-
TOTAL TRANSFERS TO CAPITAL PROJECTS	\$ 1,979,150	\$ 1,887,400	\$ 862,800	\$ 1,700,000	\$ 622,800

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

Vehicle/Equipment Replacement

Fire Vehicles				50,000	83,000
Tanker grant match					
Patrol Vehicles	237,500	80,000		141,000	468,000
Investigator vehicles	48,500	61,000			
Police Motorcycles	92,000				
Vehicle Replacement Fund	428,800		76,700	76,700	(114,400)
Animal Services Vehicles				65,000	
Senior Center				59,000	
Inspector Vehicles					45,000
Street Vehicles & Equipment	22,900	115,000		301,200	
Park Vehicles & Equipment	114,600	200,500		52,800	53,900
	<u>944,300</u>	<u>456,500</u>	<u>76,700</u>	<u>745,700</u>	<u>535,500</u>

Technology

Technology Replacements	40,750	12,300	40,000	40,000	87,300
Ticketwriters	67,500				
	<u>108,250</u>	<u>12,300</u>	<u>40,000</u>	<u>40,000</u>	<u>87,300</u>

General Capital/Community Improvement Projects

Street Rehab/Drainage Projects	331,600	706,400	500,000	500,000	
Future Facility Improvements	480,000			50,000	
Park Improvements	115,000	462,200	150,000	150,000	
Replace Main Street Sound System				15,000	
Comp Plan Update		250,000		68,000	
Police Projects			96,100	131,300	
	<u>926,600</u>	<u>1,418,600</u>	<u>746,100</u>	<u>914,300</u>	<u>-</u>
	<u>1,979,150</u>	<u>1,887,400</u>	<u>862,800</u>	<u>1,700,000</u>	<u>622,800</u>

Summary of Revenues and Expenditures

103 - DEBT SERVICE FUND

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

			Budget		Budget
	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Adopted
FUND BALANCE - BEGINNING	\$ 1,342,709	\$ 1,508,511	\$ 1,429,711	\$ 1,276,801	\$ 1,410,101
REVENUES					
Current Taxes	4,599,525	5,643,520	5,641,400	5,728,600	6,871,600
Delinquent Taxes	12,925	30,627	20,000	36,400	20,000
Penalty & Interest	3,460	(17,342)	10,000	2,500	10,000
Misc. Revenue	4,291	5,430	-	-	-
Interest Earnings	198,014	190,822	25,000	190,000	25,000
TOTAL REVENUES	\$ 4,818,215	\$ 5,853,058	\$ 5,696,400	\$ 5,957,500	\$ 6,926,600
TOTAL AVAILABLE RESOURCES	\$ 6,160,924	\$ 7,361,569	\$ 7,126,111	\$ 7,234,301	\$ 8,336,701
EXPENDITURES					
Paying Agent Fees	1,900	400	1,500	1,500	1,500
Service Agreements	-	-	-	-	19,000
Other Professional Fees	-	-	-	-	25,000
Principal	2,985,000	3,903,143	3,049,600	3,049,600	3,330,500
Interest	1,665,512	2,181,224	2,733,100	2,773,100	3,428,400
TOTAL EXPENDITURES	\$ 4,652,412	\$ 6,084,767	\$ 5,784,200	\$ 5,824,200	\$ 6,804,400
FUND BALANCE - ENDING	\$ 1,508,511	\$ 1,276,801	\$ 1,341,911	\$ 1,410,101	\$ 1,532,301

Principal & Interest Requirements for 2025-26

Issue	Principal	Interest	Total
2016 Certificates of Obligation	160,000	14,100	174,100
2017 Certificates of Obligation	140,000	67,348	207,348
2017 General Obligation/Refunding	580,000	47,400	627,400
2018 Certificates of Obligation	200,000	55,775	255,775
2019 Certificates of Obligation	225,000	122,900	347,900
2020 Certificates of Obligation	40,000	11,500	51,500
2020 General Obligation/Refunding	30,528	7,346	37,874
2022 Certificates of Obligation	985,000	721,991	1,706,991
2023 Certificates of Obligation	810,000	1,037,956	1,847,956
2025 Certificates of Obligation	160,000	1,342,059	1,502,059
	\$ 3,330,528	\$ 3,428,375	\$ 6,758,903

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		Budget
	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Adopted
WORKING CAPITAL - BEGINNING	\$ 10,251,205	\$ 11,531,018	\$ 11,692,989	\$ 13,563,703	\$ 14,161,703
REVENUES					
Retail Water Sales	8,151,675	8,780,363	7,500,000	8,525,000	8,600,000
Sewer Charges	5,286,595	6,533,520	5,500,000	7,175,000	7,200,000
Penalties & Reconnect Fees	217,130	243,195	150,000	250,000	200,000
Meter Sensor Fee	132,175	128,950	125,000	120,000	125,000
Water Meters	160,554	159,768	150,000	135,000	125,000
Misc. Income	93,202	99,765	75,000	105,000	75,000
Interest Earnings	405,837	556,861	150,000	550,000	150,000
TOTAL REVENUES	\$ 14,447,168	\$ 16,502,466	\$ 13,650,000	\$ 16,860,000	\$ 16,475,000
TOTAL AVAILABLE RESOURCES	\$ 24,698,373	\$ 28,033,484	\$ 25,342,989	\$ 30,423,703	\$ 30,636,703
EXPENDITURES					
Water Operations	4,422,185	5,363,504	6,594,300	6,720,750	7,559,000
Customer Service	400,352	433,287	546,650	526,000	654,550
Sewer Charges	4,751,768	5,080,318	5,329,250	5,046,750	6,747,100
Debt Service	588,325	2,474,760	1,964,700	1,964,700	2,484,800
TOTAL EXPENDITURES	\$ 10,162,630	\$ 13,351,869	\$ 14,434,900	\$ 14,258,200	\$ 17,445,450
TRANSFER TO CAPITAL PROJECTS	\$ (3,004,726)	\$ (1,117,912)	\$ (1,000,000)	\$ (2,003,800)	\$ (1,220,400)
WORKING CAPITAL - ENDING	\$ 11,531,018	\$ 13,563,703	\$ 9,908,089	\$ 14,161,703	\$ 11,970,853

Summary of Revenues and Expenditures

301 - MUNICIPAL COURT TECHNOLOGY FUND

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

	History		Budget		Budget
	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Adopted
FUND BALANCE - BEGINNING	\$ 24,154	\$ 25,993	\$ 31,093	\$ 34,210	\$ 33,310
REVENUES					
Court Fines & Fees	14,937	15,868	10,000	10,000	-
Interest Earnings	195	449	-	500	-
TOTAL REVENUES	\$ 15,133	\$ 16,317	\$ 10,000	\$ 10,500	\$ -
TOTAL AVAILABLE RESOURCES	\$ 39,287	\$ 42,310	\$ 41,093	\$ 44,710	\$ 33,310
EXPENDITURES					
Court Technology Expense	5,294	100	3,500	3,400	5,500
Transfers	8,000	8,000	8,000	8,000	8,000
TOTAL EXPENDITURES	\$ 13,294	\$ 8,100	\$ 11,500	\$ 11,400	\$ 13,500
FUND BALANCE - ENDING	\$ 25,993	\$ 34,210	\$ 29,593	\$ 33,310	\$ 19,810

RECOMMENDED NEW PROGRAM FUNDING

Technology for Bailiff positions

On May 29, 2025, House Bill 1950 went into effect immediately and created the Municipal Court Building Security and Technology Fund, a consolidated account which is fund 305 for our purposes. Money collected on or after May 29, 2025 must be deposited into the new Consolidated Security and Technology Fund. Money collected May 28, 2025 or earlier must be deposited into the pre-HB 1950 funds (106 and 107) and are subject to the previous usage rules.

Summary of Revenues and Expenditures

302 - MUNICIPAL COURT SECURITY FUND

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

	History		Budget		Budget
	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Adopted
FUND BALANCE - BEGINNING	\$ 49,629	\$ 68,085	\$ 78,985	\$ 81,872	\$ 87,972
REVENUES					
Court Fines & Fees	18,007	19,218	12,000	12,100	-
Interest Earnings	450	1,103	-	500	-
TOTAL REVENUES	\$ 18,457	\$ 20,321	\$ 12,000	\$ 12,600	\$ -
TOTAL AVAILABLE RESOURCES	\$ 68,085	\$ 88,406	\$ 90,985	\$ 94,472	\$ 87,972
EXPENDITURES					
Court Security Expense	-	534	5,000	500	10,000
Transfers	-	6,000	-	6,000	30,000
TOTAL EXPENDITURES	\$ -	\$ 6,534	\$ 5,000	\$ 6,500	\$ 40,000
FUND BALANCE - ENDING	\$ 68,085	\$ 81,872	\$ 85,985	\$ 87,972	\$ 47,972

RECOMMENDED NEW PROGRAM FUNDING

Walk-thru metal detector

Transfers to assist in funding Municipal Court Bailiff position

On May 29, 2025, House Bill 1950 went into effect immediately and created the Municipal Court Building Security and Technology Fund, a consolidated account which is fund 305 for our purposes. Money collected on or after May 29, 2025 must be deposited into the new Consolidated Security and Technology Fund. Money collected May 28, 2025 or earlier must be deposited into the pre-HB 1950 funds (106 and 107) and are subject to the previous usage rules.

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 Juvenile Court Clerk.

	History		Budget		Budget
	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Adopted
FUND BALANCE - BEGINNING	\$ 30,691	\$ 44,165	\$ 49,205	\$ 53,773	\$ 55,773
REVENUES					
Teen Court Fees	440	600	500	500	500
Court Fines & Fees	18,818	19,774	10,000	13,000	15,000
Interest Earnings	312	771	-	500	-
TOTAL REVENUES	\$ 19,569	\$ 21,145	\$ 10,500	\$ 14,000	\$ 15,500
TOTAL AVAILABLE RESOURCES	\$ 50,260	\$ 65,310	\$ 59,705	\$ 67,773	\$ 71,273
EXPENDITURES					
JCM Expense	1,095	1,536	2,000	2,000	3,000
TOTAL EXPENDITURES	\$ 1,095	\$ 1,536	\$ 2,000	\$ 2,000	\$ 3,000
INTERFUND TRANSFER					
To GF - JCM Salary Contribution	\$ (5,000)	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ (10,000)
FUND BALANCE - ENDING	\$ 44,165	\$ 53,773	\$ 47,705	\$ 55,773	\$ 58,273

RECOMMENDED NEW PROGRAM FUNDING

None at this time.

Summary of Revenues and Expenditures

305 - CONSOLIDATED SECURITY & TECHNOLOGY FUND

The Consolidated Security & Technology Fund accounts for a portion of court fines assessed and is restricted to provide technology related enhancements and upgrades, as well as security related services or improvements to buildings that house Municipal Court.

	History		Budget		Budget
	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Adopted
FUND BALANCE - BEGINNING	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUES					
Court Fines & Fees	-	-	-	-	25,000
Interest Earnings	-	-	-	-	-
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ 25,000
TOTAL AVAILABLE RESOURCES	\$ -	\$ -	\$ -	\$ -	\$ 25,000
EXPENDITURES					
Court Security & Technology Expense	-	-	-	-	-
Transfers	-	-	-	-	10,000
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ 10,000
FUND BALANCE - ENDING	\$ -	\$ -	\$ -	\$ -	\$ 15,000

RECOMMENDED NEW PROGRAM FUNDING

None at this time

Summary of Revenues and Expenditures

310 - POLICE DONATIONS

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

	History		Budget		Budget
	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Adopted
FUND BALANCE - BEGINNING	\$ 6,574	\$ 6,846	\$ 3,566	\$ 4,787	\$ 5,937
REVENUES					
Donations	4,530	3,640	-	3,000	-
Interest Earnings	218	481	-	150	-
TOTAL REVENUES	\$ 4,748	\$ 4,121	\$ -	\$ 3,150	\$ -
TOTAL AVAILABLE RESOURCES	\$ 11,323	\$ 10,967	\$ 3,566	\$ 7,937	\$ 5,937
EXPENDITURES					
Police Expense	4,476	6,180	1,000	2,000	1,000
TOTAL EXPENDITURES	\$ 4,476	\$ 6,180	\$ 1,000	\$ 2,000	\$ 1,000
FUND BALANCE - ENDING	\$ 6,846	\$ 4,787	\$ 2,566	\$ 5,937	\$ 4,937

RECOMMENDED NEW PROGRAM FUNDING

None at this time

Summary of Revenues and Expenditures

312 - POLICE FORFEITURE FUND - FEDERAL

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 Federal Fund quantifies amounts awarded from DEA cases.

	History		Budget		Budget
	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Adopted
FUND BALANCE - BEGINNING	\$ 6,909	\$ 6,960	\$ 7,010	\$ 7,056	\$ 7,156
REVENUES					
Forfeitures	-	-	-	-	-
Interest Earnings	50	96	-	100	-
TOTAL REVENUES	\$ 50	\$ 96	\$ -	\$ 100	\$ -
TOTAL AVAILABLE RESOURCES	\$ 6,960	\$ 7,056	\$ 7,010	\$ 7,156	\$ 7,156
EXPENDITURES					
Police Expense	-	-	2,500	-	2,500
TOTAL EXPENDITURES	\$ -	\$ -	\$ 2,500	\$ -	\$ 2,500
FUND BALANCE - ENDING	\$ 6,960	\$ 7,056	\$ 4,510	\$ 7,156	\$ 4,656

RECOMMENDED NEW PROGRAM FUNDING

None at this time

Summary of Revenues and Expenditures

313 - 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		Budget
	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Adopted
FUND BALANCE - BEGINNING	\$ 16,966	\$ 13,223	\$ 13,246	\$ 13,459	\$ 12,659
REVENUES					
Forfeiture Revenue	12,251	-	-	-	-
Interest Earnings	162	236	-	200	-
TOTAL REVENUES	\$ 12,414	\$ 236	\$ -	\$ 200	\$ -
TOTAL AVAILABLE RESOURCES	\$ 29,380	\$ 13,459	\$ 13,246	\$ 13,659	\$ 12,659
EXPENDITURES					
Police Expense	16,157	-	1,000	1,000	1,000
TOTAL EXPENDITURES	\$ 16,157	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
FUND BALANCE - ENDING	\$ 13,223	\$ 13,459	\$ 12,246	\$ 12,659	\$ 11,659

RECOMMENDED NEW PROGRAM FUNDING

None at this time

Summary of Revenues and Expenditures

320 - FIRE DONATIONS

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

	History		Budget		Budget
	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Adopted
FUND BALANCE - BEGINNING	\$ 3,323	\$ 23	\$ 1,548	\$ 1,764	\$ 1,814
REVENUES					
Donations	1,000	1,725	-	21,000	-
Interest Earnings	23	16	-	50	-
TOTAL REVENUES	\$ 1,023	\$ 1,741	\$ -	\$ 21,050	\$ -
TOTAL AVAILABLE RESOURCES	\$ 4,345	\$ 1,764	\$ 1,548	\$ 22,814	\$ 1,814
EXPENDITURES					
Fire Expense	4,323	-	1,000	21,000	1,000
TOTAL EXPENDITURES	\$ 4,323	\$ -	\$ 1,000	\$ 21,000	\$ 1,000
FUND BALANCE - ENDING	\$ 23	\$ 1,764	\$ 548	\$ 1,814	\$ 814

RECOMMENDED NEW PROGRAM FUNDING

None at this time

Summary of Revenues and Expenditures

330 - HOTEL MOTEL FUND

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

	History		Budget		Budget
	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Adopted
FUND BALANCE - BEGINNING	\$ 292,057	\$ 355,673	\$ 377,373	\$ 408,576	\$ 451,076
REVENUES					
Hotel Occupancy Tax	116,467	128,447	80,000	120,000	90,000
Interest Earnings	2,369	5,403	500	5,500	1,000
TOTAL REVENUES	\$ 118,836	\$ 133,850	\$ 80,500	\$ 125,500	\$ 91,000
TOTAL AVAILABLE RESOURCES	\$ 410,893	\$ 489,524	\$ 457,873	\$ 534,076	\$ 542,076
EXPENDITURES					
Misc Expenses/Advertising	21,986	10,860	15,000	15,000	15,000
Celebrating Freedom	33,233	70,088	45,000	68,000	50,000
TOTAL EXPENDITURES	\$ 55,219	\$ 80,948	\$ 60,000	\$ 83,000	\$ 65,000
FUND BALANCE - ENDING	\$ 355,673	\$ 408,576	\$ 397,873	\$ 451,076	\$ 477,076

RECOMMENDED NEW PROGRAM FUNDING

None at this time

Summary of Revenues and Expenditures

335 - MAIN STREET DONATIONS

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

	History		Budget		Budget
	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Adopted
FUND BALANCE - BEGINNING	\$ 54,575	\$ 59,667	\$ 59,167	\$ 60,162	\$ 19,682
REVENUES					
Donations/Registration Fees	26,322	26,104	25,000	27,800	25,000
Interest Earnings	427	883	100	100	100
TOTAL REVENUES	\$ 26,749	\$ 26,988	\$ 25,100	\$ 27,900	\$ 25,100
TOTAL AVAILABLE RESOURCES	\$ 81,325	\$ 86,655	\$ 84,267	\$ 88,062	\$ 44,782
EXPENDITURES					
Main Street Expense	21,658	26,492	25,000	19,730	25,000
Projects				63,650	
Transfers			-		-
TOTAL EXPENDITURES	\$ 21,658	\$ 26,492	\$ 25,000	\$ 83,380	\$ 25,000
INTERFUND TRANSFER			\$ -	\$ 15,000	\$ -
FUND BALANCE - ENDING	\$ 59,667	\$ 60,162	\$ 59,267	\$ 19,682	\$ 19,782

RECOMMENDED NEW PROGRAM FUNDING

None at this time

Summary of Revenues and Expenditures

336 - SENIOR CENTER DONATIONS

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

	History		Budget		Budget
	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Adopted
FUND BALANCE - BEGINNING	\$ 5,629	\$ 6,732	\$ 7,282	\$ 7,293	\$ 6,518
REVENUES					
Donations	1,985	1,600	-	150	-
Interest Earnings	47	106	-	75	-
TOTAL REVENUES	\$ 2,032	\$ 1,706	\$ -	\$ 225	\$ -
TOTAL AVAILABLE RESOURCES	\$ 7,662	\$ 8,438	\$ 7,282	\$ 7,518	\$ 6,518
EXPENDITURES					
Senior Center Expense	930	1,145	1,000	1,000	1,000
Transfers	-	-	-	-	-
TOTAL EXPENDITURES	\$ 930	\$ 1,145	\$ 1,000	\$ 1,000	\$ 1,000
FUND BALANCE - ENDING	\$ 6,732	\$ 7,293	\$ 6,282	\$ 6,518	\$ 5,518

RECOMMENDED NEW PROGRAM FUNDING

None at this time

Summary of Revenues and Expenditures

337 - ANIMAL CONTROL DONATIONS

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

	History		Budget		Budget
	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Adopted
FUND BALANCE - BEGINNING	\$ 37,800	\$ 38,517	\$ 28,047	\$ 28,090	\$ 24,290
REVENUES					
Donations	3,776	2,338	3,000	2,500	2,500
Interest Earnings	281	439	50	200	100
TOTAL REVENUES	\$ 4,057	\$ 2,777	\$ 3,050	\$ 2,700	\$ 2,600
TOTAL AVAILABLE RESOURCES	\$ 41,857	\$ 41,294	\$ 31,097	\$ 30,790	\$ 26,890
EXPENDITURES					
Animal Control Expense	3,340	13,204	5,000	6,500	5,000
TOTAL EXPENDITURES	\$ 3,340	\$ 13,204	\$ 5,000	\$ 6,500	\$ 5,000
FUND BALANCE - ENDING	\$ 38,517	\$ 28,090	\$ 26,097	\$ 24,290	\$ 21,890

RECOMMENDED NEW PROGRAM FUNDING

Shade for Exercise Yard

Summary of Revenues and Expenditures

338 - ANIMAL SHELTER BUILDING DONATIONS

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

	History		Budget		Budget
	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Adopted
FUND BALANCE - BEGINNING	\$ 8,112	\$ 8,248	\$ 8,298	\$ 8,405	\$ 8,405
REVENUES					
Donations	75	40	-	-	-
Interest Earnings	61	118	-	-	-
TOTAL REVENUES	\$ 136	\$ 158	\$ -	\$ -	\$ -
TOTAL AVAILABLE RESOURCES	\$ 8,248	\$ 8,405	\$ 8,298	\$ 8,405	\$ 8,405
EXPENDITURES					
Animal Control Expense	-	-	-	-	-
TOTAL EXPENDITURES	\$ -				
FUND BALANCE - ENDING	\$ 8,248	\$ 8,405	\$ 8,298	\$ 8,405	\$ 8,405

RECOMMENDED NEW PROGRAM FUNDING

None at this time

Summary of Revenues and Expenditures

340 - PARK DONATIONS

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

	History		Budget		Budget
	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Adopted
FUND BALANCE - BEGINNING	\$ 23,983	\$ 31,203	\$ 30,203	\$ 30,638	\$ 29,968
REVENUES					
Donations	10,670	-	-	30	-
Interest Earnings	203	436	-	300	-
TOTAL REVENUES	\$ 10,873	\$ 436	\$ -	\$ 330	\$ -
TOTAL AVAILABLE RESOURCES	\$ 34,856	\$ 31,638	\$ 30,203	\$ 30,968	\$ 29,968
EXPENDITURES					
Parks Expense	3,653	1,000	1,000	1,000	1,000
TOTAL EXPENDITURES	\$ 3,653	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
FUND BALANCE - ENDING	\$ 31,203	\$ 30,638	\$ 29,203	\$ 29,968	\$ 28,968

RECOMMENDED NEW PROGRAM FUNDING

None at this time

Summary of Revenues and Expenditures

341 - 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. Currently, athletic programs are hosted via third-parties.

	History		Budget		Budget
	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Adopted
FUND BALANCE - BEGINNING	\$ 37,629	\$ 37,907	\$ 37,907	\$ 38,446	\$ 38,446
REVENUES					
Registration Fees	-	-	-	-	-
Interest Earnings	278	539	-	-	-
TOTAL REVENUES	\$ 278	\$ 539	\$ -	\$ -	\$ -
TOTAL AVAILABLE RESOURCES	\$ 37,907	\$ 38,446	\$ 37,907	\$ 38,446	\$ 38,446
EXPENDITURES					
Professional Fees	-	-	-	-	-
Software	-	-	-	-	-
Athletic Program Supplies	-	-	-	-	10,000
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ 10,000
FUND BALANCE - ENDING	\$ 37,907	\$ 38,446	\$ 37,907	\$ 38,446	\$ 28,446

RECOMMENDED NEW PROGRAM FUNDING

None at this time

Summary of Revenues and Expenditures

230 - WATER IMPACT FEE FUND

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

	History		Budget		Budget
	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Adopted
FUND BALANCE - BEGINNING	\$ 5,390,350	\$ 5,180,710	\$ 4,852,710	\$ 5,389,655	\$ 6,029,655
REVENUES					
Water Impact Fees	962,923	1,159,638	500,000	900,000	500,000
Interest Earnings	235,314	285,985	5,000	240,000	20,000
TOTAL REVENUES	\$ 1,198,236	\$ 1,445,623	\$ 505,000	\$ 1,140,000	\$ 520,000
TOTAL AVAILABLE RESOURCES	\$ 6,588,586	\$ 6,626,333	\$ 5,357,710	\$ 6,529,655	\$ 6,549,655
EXPENDITURES					
Engineering/Consulting Projects	-	48,678	100,000	50,000	100,000
Water Line Projects	-	-	600,000	100,000	500,000
Impact Fee Reimbursements	32,107	1,188,000	250,000	350,000	250,000
TOTAL EXPENDITURES	\$ 32,107	\$ 1,236,678	\$ 950,000	\$ 500,000	\$ 850,000
INTERFUND TRANSFER	\$ (1,375,769)	\$ -	\$ -	\$ -	\$ -
FUND BALANCE - ENDING	\$ 5,180,710	\$ 5,389,655	\$ 4,407,710	\$ 6,029,655	\$ 5,699,655

RECOMMENDED NEW PROGRAM FUNDING

Impact Fee/Master Plan Update

Summary of Revenues and Expenditures

235 - SEWER IMPACT FEE FUND

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

	History		Budget		Budget
	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Adopted
FUND BALANCE - BEGINNING	\$ 2,702,760	\$ 3,747,262	\$ 4,567,262	\$ 4,686,411	\$ 5,474,111
REVENUES					
Sewer Impact Fees	1,006,502	743,824	700,000	800,000	700,000
Interest Earnings	133,746	195,325	50,000	240,000	150,000
TOTAL REVENUES	\$ 1,140,248	\$ 939,149	\$ 750,000	\$ 1,040,000	\$ 850,000
TOTAL AVAILABLE RESOURCES	\$ 3,843,008	\$ 4,686,411	\$ 5,317,262	\$ 5,726,411	\$ 6,324,111
EXPENDITURES					
Engineering/Consulting Projects	-	-	150,000	50,000	100,000
Legal Fees	1,746	-	5,000	5,000	5,000
Sewer Line Projects	-	-	100,000	100,000	100,000
Impact Fee Reimbursements	94,000	-	100,000	97,300	100,000
TOTAL EXPENDITURES	\$ 95,746	\$ -	\$ 355,000	\$ 252,300	\$ 305,000
FUND BALANCE - ENDING	\$ 3,747,262	\$ 4,686,411	\$ 4,962,262	\$ 5,474,111	\$ 6,019,111

RECOMMENDED NEW PROGRAM FUNDING

Impact Fee/Master Plan Update

Summary of Revenues and Expenditures

401 - ROADWAY IMPACT FEE FUND

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

	History		Budget		Budget
	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Adopted
FUND BALANCE - BEGINNING	\$ 3,135,695	\$ 3,759,203	\$ 4,591,203	\$ 4,922,926	\$ 5,922,926
REVENUES					
Roadway Impact Fees	580,729	1,164,590	250,000	1,200,000	250,000
Interest Earnings	142,218	185,286	50,000	150,000	100,000
TOTAL REVENUES	\$ 722,948	\$ 1,349,876	\$ 300,000	\$ 1,350,000	\$ 350,000
TOTAL AVAILABLE RESOURCES	\$ 3,858,643	\$ 5,109,079	\$ 4,891,203	\$ 6,272,926	\$ 6,272,926
EXPENDITURES					
Engineering/Consulting Projects	26,440	-	250,000	250,000	250,000
Roadway Projects	-	-	250,000	-	250,000
Impact Fee Reimbursements	73,000	186,153	100,000	100,000	100,000
TOTAL EXPENDITURES	\$ 99,440	\$ 186,153	\$ 600,000	\$ 350,000	\$ 600,000
INTERFUND TRANSFER	\$ -		\$ -	\$ -	\$ -
FUND BALANCE - ENDING	\$ 3,759,203	\$ 4,922,926	\$ 4,291,203	\$ 5,922,926	\$ 5,672,926

RECOMMENDED NEW PROGRAM FUNDING

Mercantile Blvd Traffic Signal
 Elm Grove Bridge Preliminary Engineering

Summary of Revenues and Expenditures

405 - MUD ROADWAY FUND

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

	History		Budget		Budget
	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Adopted
FUND BALANCE - BEGINNING	\$ 494,102	\$ 548,707	\$ 589,707	\$ 603,668	\$ 653,668
REVENUES					
Roadway Impact Fees	50,700	46,800	50,000	50,000	50,000
Interest Earnings	3,905	8,161	-	-	-
TOTAL REVENUES	\$ 54,605	\$ 54,961	\$ 50,000	\$ 50,000	\$ 50,000
TOTAL AVAILABLE RESOURCES	\$ 548,707	\$ 603,668	\$ 639,707	\$ 653,668	\$ 703,668
EXPENDITURES					
Roadway Projects	-	-	-	-	-
TOTAL EXPENDITURES	\$ -				
INTERFUND TRANSFER	\$ -				
FUND BALANCE - ENDING	\$ 548,707	\$ 603,668	\$ 639,707	\$ 653,668	\$ 703,668

RECOMMENDED NEW PROGRAM FUNDING

None at this time

Summary of Revenues and Expenditures

470 - BOND FUNDS

2022 Certificates are issued for the construction of a new police station and street replacement. 2023 Certificates are issued for facility remodel/addition, roadway, and drainage projects. 2025 Certificates are issued for land acquisition and park improvements, fire station and ladder truck, downtown road and facility projects.

	History		Budget		Budget
	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Adopted
FUND BALANCE - BEGINNING	\$ 26,978,886	\$ 14,727,024	\$ 20,552,024	\$ 29,779,288	\$ 52,979,288
REVENUES					
Bond Proceeds/Premium	-	25,088,801	-	30,000,000	-
Interest Earnings	1,308,387	3,084,599	100,000	1,700,000	500,000
TOTAL REVENUES	\$ 1,308,387	\$ 28,173,400	\$ 100,000	\$ 31,700,000	\$ 500,000
TOTAL AVAILABLE RESOURCES	\$ 28,287,273	\$ 42,900,424	\$ 20,652,024	\$ 61,479,288	\$ 53,479,288
EXPENDITURES					
Land Acquisition	108,205	-	-	-	10,000,000
Vehicles/Equipment	-	-	2,200,000	-	2,200,000
Facility Projects	13,147,862	12,743,788	10,000,000	4,500,000	15,000,000
Street Projects	288,591	377,348	4,000,000	4,000,000	5,000,000
TOTAL EXPENDITURES	\$ 13,544,657	\$ 13,121,136	\$ 16,200,000	\$ 8,500,000	\$ 32,200,000
INTERFUND TRANSFER	\$ (15,592)	\$ -	\$ -	\$ -	\$ -
FUND BALANCE - ENDING	\$ 14,727,024	\$ 29,779,288	\$ 4,452,024	\$ 52,979,288	\$ 21,279,288

RECOMMENDED NEW PROGRAM FUNDING

Road Improvements
 Josephine Phase 2
 Land Acquisition
 Fire Station 2
 Facility Projects
 City Hall Remodel/Addition