



Adopted Annual Operating Budget Fiscal Year 2017-2018

"This budget will raise more total property taxes than last year's budget by \$275,870 or 6.5 percent, and of that amount \$280,826 is tax revenue to be raised from new property added to the tax roll this year."

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

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

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate	FY 2017-2018	FY 2016-2017
Total Tax Rate	.6215	.6771
M&O Tax Rate	.4540	.4600
I&S Tax Rate	.1675	.2171
Effective Tax Rate	.621561	.619276
Effective M&O Tax Rate	.510281	.482014
Rollback Tax Rate	.625872	.646517

Fiscal Year 2017-2018 Principal and Interest Requirements for Debt Service are:

\$1,304,517 Property Tax Supported Debt
\$1,267,411 Self-Supporting Debt

Consolidated Schedule of Fund Balances

Fiscal Year 2018

Fund	9/30/2016 Audited Fund Balance	*FY 2017 Revenues	*FY 2017 Expenditures	Projected Beginning Fund Balance	*FY 2018 Revenues	*FY 2018 Expenditures	Projected Ending Fund Balance
OPERATING FUNDS							
100 General Fund	1,923,067	7,852,400	7,427,500	\$ 2,347,967	\$ 8,081,150	\$ 8,447,500	\$ 1,981,617
200 Water & Sewer	2,134,767	5,453,500	5,564,850	2,023,417	5,519,000	5,723,700	1,818,717
Subtotal Operating Funds	4,057,834	13,305,900	12,992,350	4,371,384	13,600,150	14,171,200	3,800,334
DEBT SERVICE FUND							
103 Debt Service	878,727	1,462,000	1,360,400	980,327	1,285,000	1,309,500	955,827
Subtotal Debt Service Funds	878,727	1,462,000	1,360,400	980,327	1,285,000	1,309,500	955,827
SPECIAL REVENUE FUNDS							
106 Court Technology Fund	27,593	6,000	2,500	31,093	5,000	1,000	35,093
107 Court Security Fund	45,247	4,500	1,500	48,247	4,000	2,000	50,247
115 Hotel Motel Fund	223,054	98,000	90,000	231,054	80,000	110,000	201,054
208 Police Forfeiture - Local	2,659	-	1,000	1,659	-	1,000	659
304 Juvenile Case Management Fund	20,091	7,500	9,500	18,091	6,400	9,000	15,491
306 Senior Center Donations	1,853	-	1,000	853	-	500	353
307 Main Street Donations	9,027	34,000	30,000	13,027	25,000	31,000	7,027
308 Park Donations	187	11,300	9,000	2,487	-	1,000	1,487
309 Animal Control Donations	14,780	5,000	10,000	9,780	5,000	10,000	4,780
310 Police Donations	12,790	2,800	13,500	2,090	-	1,000	1,090
311 Animal Shelter New Building Donations	7,133	200	-	7,333	-	-	7,333
315 Fire Donations	913	14,200	12,000	3,113	3,000	3,000	3,113
Subtotal Special Revenue Funds	365,327	183,500	180,000	368,827	128,400	169,500	327,727
CAPITAL PROJECT FUNDS							
204 Water Impact Fee Fund	1,053,942	123,000	100,000	1,076,942	155,000	100,000	1,131,942
205 Sewer Impact Fee Fund	1,050,499	131,500	65,000	1,116,999	130,000	325,000	921,999
206 Roadway Impact Fee Fund	955,487	107,000	7,500	1,054,987	104,000	25,000	1,133,987
209 MUD/City Roadway Fund - Verandah	137,400	8,500	-	145,900	7,500	-	153,400
470 2016/2017 Bonds Funds	1,190,007	3,485,000	1,100,000	3,575,007	7,500	2,400,000	1,182,507
Subtotal Capital Project Funds	4,387,335	3,855,000	1,272,500	6,969,835	404,000	2,850,000	4,523,835
Total All Budgeted Funds	\$ 9,689,223	\$ 18,806,400	\$ 15,805,250	\$ 12,690,373	\$ 15,417,550	\$ 18,500,200	\$ 9,607,723

* Includes Transfers

Summary of Revenues and Expenditures

100 - GENERAL FUND

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

	History		Budget		City Manager
	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2018
FUND BALANCE - BEGINNING	\$ 477,995	\$ 1,015,498	\$ 1,356,548	\$ 1,923,067	\$ 2,347,967
REVENUES					
Property Taxes	2,037,940	2,486,235	2,893,000	3,057,500	3,435,000
Sales Taxes	1,515,581	1,750,854	1,716,800	1,805,000	1,865,000
Franchise Fees	1,239,406	1,357,237	1,376,000	1,464,500	1,482,100
Fees	74,186	197,723	46,100	51,500	61,550
Permits	426,559	355,418	235,500	299,100	238,000
Court Fines & Fees	271,215	229,826	228,500	268,800	269,000
Miscellaneous	102,682	(28,045)	23,000	105,600	30,500
Intergovernmental	127,960	217,565	234,000	242,400	242,000
Transfers	898,733	743,000	558,000	558,000	458,000
TOTAL REVENUES	\$ 6,694,262	\$ 7,309,814	\$ 7,310,900	\$ 7,852,400	\$ 8,081,150
EXPENDITURES					
Administration	2,388,413	2,394,101	2,725,550	2,698,950	2,766,450
Library	98,133	98,947	112,650	112,650	120,500
Museum	10,510	9,410	11,100	11,100	11,850
Development Services	429,311	496,128	486,300	486,300	725,400
Sr. Center	83,700	93,285	94,400	97,200	103,600
Main Street	88,247	94,299	109,750	124,750	134,700
Parks	487,289	521,585	535,450	512,750	596,950
Animal Services	168,825	162,809	120,800	170,500	191,000
Police	1,689,564	1,685,341	2,074,850	2,048,850	2,323,800
Environmental Services	-	-	79,150	79,150	84,800
Court	185,406	184,746	213,000	201,400	222,550
Fire	248,032	345,804	385,300	388,300	628,650
Streets	279,329	315,791	355,800	495,600	537,150
TOTAL EXPENDITURES	\$ 6,156,759	\$ 6,402,246	\$ 7,304,100	\$ 7,427,500	\$ 8,447,400
NET INCREASE (DECREASE)	\$ 537,503	\$ 907,569	\$ 6,800	\$ 424,900	\$ (366,250)
FUND BALANCE - ENDING	\$ 1,015,498	\$ 1,923,067	\$ 1,363,348	\$ 2,347,967	\$ 1,981,717
Capital Reserve Expenditures included above				\$ 346,350	\$ 398,800

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		City Manager
	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2018
FUND BALANCE - BEGINNING	\$ 816,517	\$ 710,249	\$ 834,175	\$ 878,727	\$ 980,327
REVENUES					
Current Taxes	1,380,019	1,362,721	1,348,900	1,415,000	1,250,000
Delinquent Taxes	11,235	50,488	20,000	25,000	20,000
Penalty & Interest	10,189	9,101	10,000	10,000	10,000
Misc. Revenue	-	3,779	-	-	-
Interest Earnings	1,596	6,789	1,500	12,000	5,000
TOTAL REVENUES	\$ 1,403,039	\$ 1,432,877	\$ 1,380,400	\$ 1,462,000	\$ 1,285,000
TOTAL AVAILABLE RESOURCES	\$ 2,219,556	\$ 2,143,126	\$ 2,214,575	\$ 2,340,727	\$ 2,265,327
EXPENDITURES					
Paying Agent Fees	2,500	-	5,000	5,000	5,000
Principal	500,786	716,000	815,000	815,000	793,000
Interest	351,309	548,399	540,400	540,400	511,500
Transfer	654,712	-	-	-	-
TOTAL EXPENDITURES	\$ 1,509,307	\$ 1,264,399	\$ 1,360,400	\$ 1,360,400	\$ 1,309,500
FUND BALANCE - ENDING	\$ 710,249	\$ 878,727	\$ 854,175	\$ 980,327	\$ 955,827

Principal & Interest Requirements for 2017-18

Issue	Principal	Interest	Total
2006 Certificates of Obligation	\$ 105,000	\$ 44,330	\$ 149,330
2011 Certificates of Obligation	25,000	19,550	44,550
2016 Certificates of Obligation	145,000	61,238	206,238
2017 Certificates of Obligation/Refunding	518,000	386,399	904,399
	\$ 793,000	\$ 511,517	\$ 1,304,517

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
	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2018
WORKING CAPITAL - BEGINNING	\$ 1,222,129	\$ 1,676,946	\$ 1,816,935	\$ 2,134,767	\$ 2,023,417
REVENUES					
Retail Water Sales	2,153,627	2,646,005	2,525,000	2,750,000	2,800,000
Sewer Charges	1,863,226	2,205,473	2,305,000	2,400,000	2,450,000
Contract Water Sales	595,193	270,915	-	5,000	-
Penalties & Reconnect Fees	97,220	99,680	95,000	95,000	95,000
Meter Sensor Fee	21,300	16,650	16,000	17,000	24,000
Water Meters	29,335	36,630	25,000	33,000	35,000
Credit Card Fees	37,590	44,358	35,000	49,000	45,000
Misc. Income	72,638	64,487	55,000	87,000	60,000
Transfers	654,712	-	-	-	-
Sale of Surplus Property	10,600	-	-	4,300	-
Interest Earnings	804	6,636	2,500	13,200	10,000
TOTAL REVENUES	\$ 5,536,245	\$ 5,390,835	\$ 5,058,500	\$ 5,453,500	\$ 5,519,000
TOTAL AVAILABLE RESOURCES	\$ 6,758,374	\$ 7,067,781	\$ 6,875,435	\$ 7,588,267	\$ 7,542,417
EXPENDITURES					
Water Operations	2,488,007	2,406,263	2,305,650	2,408,800	2,372,650
Customer Service	186,560	200,817	206,300	207,900	211,400
Sewer Charges	1,204,952	1,362,568	1,705,200	1,831,050	1,866,450
Revenue Debt Service	1,201,909	963,365	1,112,100	1,117,100	1,273,200
TOTAL EXPENDITURES	\$ 5,081,428	\$ 4,933,014	\$ 5,329,250	\$ 5,564,850	\$ 5,723,700
WORKING CAPITAL - ENDING	\$ 1,676,946	\$ 2,134,767	\$ 1,546,185	\$ 2,023,417	\$ 1,818,717

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 2018
	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	
FUND BALANCE - BEGINNING	\$ 24,035	\$ 28,743	\$ 26,243	\$ 27,593	\$ 31,093
REVENUES					
Court Fines & Fees	7,854	5,165	5,000	6,000	5,000
TOTAL REVENUES	\$ 7,854	\$ 5,165	\$ 5,000	\$ 6,000	\$ 5,000
TOTAL AVAILABLE RESOURCES	\$ 31,889	\$ 33,908	\$ 31,243	\$ 33,593	\$ 36,093
EXPENDITURES					
Court Technology Expense	3,146	6,315	1,000	2,500	1,000
Transfers	-	-	-	-	-
TOTAL EXPENDITURES	\$ 3,146	\$ 6,315	\$ 1,000	\$ 2,500	\$ 1,000
FUND BALANCE - ENDING	\$ 28,743	\$ 27,593	\$ 30,243	\$ 31,093	\$ 35,093

RECOMMENDED NEW PROGRAM FUNDING

No new requests 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 2018
	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	
FUND BALANCE - BEGINNING	\$ 36,260	\$ 41,872	\$ 42,872	\$ 45,247	\$ 48,247
REVENUES					
Court Fines & Fees	5,902	3,875	4,000	4,500	4,000
TOTAL REVENUES	\$ 5,902	\$ 3,875	\$ 4,000	\$ 4,500	\$ 4,000
TOTAL AVAILABLE RESOURCES	\$ 42,162	\$ 45,747	\$ 46,872	\$ 49,747	\$ 52,247
EXPENDITURES					
Court Security Expense	290	500	2,000	1,500	2,000
TOTAL EXPENDITURES	\$ 290	\$ 500	\$ 2,000	\$ 1,500	\$ 2,000
FUND BALANCE - ENDING	\$ 41,872	\$ 45,247	\$ 44,872	\$ 48,247	\$ 50,247

RECOMMENDED NEW PROGRAM FUNDING

No new funding request 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 2018
	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	
FUND BALANCE - BEGINNING	\$ 176,012	\$ 200,664	\$ 210,644	\$ 223,054	\$ 231,054
REVENUES					
Hotel Occupancy Tax	80,255	103,989	80,000	98,000	80,000
TOTAL REVENUES	\$ 80,255	\$ 103,989	\$ 80,000	\$ 98,000	\$ 80,000
TOTAL AVAILABLE RESOURCES	\$ 256,267	\$ 304,653	\$ 290,644	\$ 321,054	\$ 311,054
EXPENDITURES					
Misc Expenses/Advertising	28,960	18,498	35,000	35,000	35,000
4th Fest	26,643	38,601	20,000	30,000	25,000
Capital Projects		24,500	25,000	25,000	50,000
TOTAL EXPENDITURES	\$ 55,603	\$ 81,599	\$ 80,000	\$ 90,000	\$ 110,000
INTERFUND TRANSFER	\$ -				
FUND BALANCE - ENDING	\$ 200,664	\$ 223,054	\$ 210,644	\$ 231,054	\$ 201,054

RECOMMENDED NEW PROGRAM FUNDING

Continued improvements Cookston Court

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 2018
	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	
FUND BALANCE - BEGINNING	\$ 15,372	\$ 16,133	\$ 2,633	\$ 2,659	\$ 1,659
REVENUES					
Forfeitures	6,821	500	-	-	-
TOTAL REVENUES	\$ 6,821	\$ 500	\$ -	\$ -	\$ -
TOTAL AVAILABLE RESOURCES	\$ 22,193	\$ 16,633	\$ 2,633	\$ 2,659	\$ 1,659
EXPENDITURES					
Police Expense	6,060	13,974	1,000	1,000	1,000
TOTAL EXPENDITURES	\$ 6,060	\$ 13,974	\$ 1,000	\$ 1,000	\$ 1,000
INTERFUND TRANSFER	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCE - ENDING	\$ 16,133	\$ 2,659	\$ 1,633	\$ 1,659	\$ 659

RECOMMENDED NEW PROGRAM FUNDING

No new funding request at this time.

Summary of Revenues and Expenditures

304 - JUVENILE CASE MANAGEMENT FUND

The Juvenile Case Management Fund accounts for a portion of court fines assessed and is restricted to fund the salary of a Juvenile Case Manager. A transfer to General Fund will partially offset the salary of the part-time Juvenile Case Manager.

	History		Budget		City Manager 2018
	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	
FUND BALANCE - BEGINNING	\$ 21,436	\$ 23,285	\$ 19,285	\$ 20,091	\$ 18,091
REVENUES					
Teen Court Fees	700	220	200	500	400
Court Fines & Fees	9,301	6,229	5,500	7,000	6,000
TOTAL REVENUES	\$ 10,001	\$ 6,449	\$ 5,700	\$ 7,500	\$ 6,400
TOTAL AVAILABLE RESOURCES	\$ 31,437	\$ 29,734	\$ 24,985	\$ 27,591	\$ 24,491
EXPENDITURES					
JCM Expense	152	1,643	500	1,500	1,000
TOTAL EXPENDITURES	\$ 152	\$ 1,643	\$ 500	\$ 1,500	\$ 1,000
INTERFUND TRANSFER					
To GF - JCM Salary Contribution	\$ (8,000)	\$ (8,000)	\$ (8,000)	\$ (8,000)	\$ (8,000)
FUND BALANCE - ENDING	\$ 23,285	\$ 20,091	\$ 16,485	\$ 18,091	\$ 15,491

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 2018
	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	
FUND BALANCE - BEGINNING	\$ 1,371	\$ 1,621	\$ 1,221	\$ 1,853	\$ 853
REVENUES					
Donations	250	585	-	-	-
TOTAL REVENUES	\$ 250	\$ 585	\$ -	\$ -	\$ -
TOTAL AVAILABLE RESOURCES	\$ 1,621	\$ 2,206	\$ 1,221	\$ 1,853	\$ 853
EXPENDITURES					
Senior Center Expense	-	353	1,000	1,000	500
TOTAL EXPENDITURES	\$ -	\$ 353	\$ 1,000	\$ 1,000	\$ 500
FUND BALANCE - ENDING	\$ 1,621	\$ 1,853	\$ 221	\$ 853	\$ 353

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 2018
	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	
FUND BALANCE - BEGINNING	\$ 6,859	\$ 5,702	\$ 5,702	\$ 9,027	\$ 13,027
REVENUES					
Donations/Registration Fees	20,955	18,592	20,000	34,000	25,000
TOTAL REVENUES	\$ 20,955	\$ 18,592	\$ 20,000	\$ 34,000	\$ 25,000
TOTAL AVAILABLE RESOURCES	\$ 27,814	\$ 24,294	\$ 25,702	\$ 43,027	\$ 38,027
EXPENDITURES					
Main Street Expense	22,112	15,267	20,000	30,000	25,000
Projects	-	-	-	-	6,000
TOTAL EXPENDITURES	\$ 22,112	\$ 15,267	\$ 20,000	\$ 30,000	\$ 31,000
FUND BALANCE - ENDING	\$ 5,702	\$ 9,027	\$ 5,702	\$ 13,027	\$ 7,027

RECOMMENDED NEW PROGRAM FUNDING

Replace Downtown Banners

Summary of Revenues and Expenditures

308 - PARK DONATIONS

Donations received throughout the year for specific purpose are assigned to separate special revenue funds. The Parks Department received a large donation from the local soccer association for repairs to Fox Fields. This work is underway and expected to be complete by the end of the fiscal year.

	History		Budget		City Manager 2018
	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	
FUND BALANCE - BEGINNING	\$ 1,177	\$ 27	\$ 1,527	\$ 187	\$ 2,487
REVENUES					
Donations	28,097	8,695	-	11,300	-
TOTAL REVENUES	\$ 28,097	\$ 8,695	\$ -	\$ 11,300	\$ -
TOTAL AVAILABLE RESOURCES	\$ 29,274	\$ 8,722	\$ 1,527	\$ 11,487	\$ 2,487
EXPENDITURES					
Parks Expense	29,247	8,535	1,000	9,000	1,000
TOTAL EXPENDITURES	\$ 29,247	\$ 8,535	\$ 1,000	\$ 9,000	\$ 1,000
FUND BALANCE - ENDING	\$ 27	\$ 187	\$ 527	\$ 2,487	\$ 1,487

RECOMMENDED NEW PROGRAM FUNDING

Funds were received in Fiscal 2017 from the RCYBSA for the purchase of a field lighting control system.

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 2018
	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	
FUND BALANCE - BEGINNING	\$ 6,760	\$ 18,969	\$ 12,669	\$ 14,780	\$ 9,780
REVENUES					
Donations	12,935	3,649	5,000	5,000	5,000
TOTAL REVENUES	\$ 12,935	\$ 3,649	\$ 5,000	\$ 5,000	\$ 5,000
TOTAL AVAILABLE RESOURCES	\$ 19,695	\$ 22,618	\$ 17,669	\$ 19,780	\$ 14,780
EXPENDITURES					
Animal Control Expense	726	7,838	10,000	10,000	10,000
TOTAL EXPENDITURES	\$ 726	\$ 7,838	\$ 10,000	\$ 10,000	\$ 10,000
FUND BALANCE - ENDING	\$ 18,969	\$ 14,780	\$ 7,669	\$ 9,780	\$ 4,780

RECOMMENDED NEW PROGRAM FUNDING

Facility improvements that will consider this and next budget year include:

- Kennels for outdoor dog runs, fencing, awnings and drainage improvements

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 2018
	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	
FUND BALANCE - BEGINNING	\$ 1,533	\$ 1,714	\$ 1,714	\$ 12,790	\$ 2,090
REVENUES					
Donations	181	11,076	-	2,800	-
TOTAL REVENUES	\$ 181	\$ 11,076	\$ -	\$ 2,800	\$ -
TOTAL AVAILABLE RESOURCES	\$ 1,714	\$ 12,790	\$ 1,714	\$ 15,590	\$ 2,090
EXPENDITURES					
Police Expense	-	-	1,000	13,500	1,000
TOTAL EXPENDITURES	\$ -	\$ -	\$ 1,000	\$ 13,500	\$ 1,000
FUND BALANCE - ENDING	\$ 1,714	\$ 12,790	\$ 714	\$ 2,090	\$ 1,090

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 2018
	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	
FUND BALANCE - BEGINNING	\$ 6,000	\$ 7,133	\$ 7,133	\$ 7,133	\$ 7,333
REVENUES					
Donations	1,133	-	-	200	-
TOTAL REVENUES	\$ 1,133	\$ -	\$ -	\$ 200	\$ -
TOTAL AVAILABLE RESOURCES	\$ 7,133	\$ 7,133	\$ 7,133	\$ 7,333	\$ 7,333
EXPENDITURES					
Animal Control Expense	-	-	-	-	-
TOTAL EXPENDITURES	\$ -				
FUND BALANCE - ENDING	\$ 7,133	\$ 7,133	\$ 7,133	\$ 7,333	\$ 7,333

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 2018
	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	
FUND BALANCE - BEGINNING	\$ 11,367	\$ 3,557	\$ 857	\$ 913	\$ 3,113
REVENUES					
Donations	1,985	12,200	-	14,200	3,000
TOTAL REVENUES	\$ 1,985	\$ 12,200	\$ -	\$ 14,200	\$ 3,000
TOTAL AVAILABLE RESOURCES	\$ 13,352	\$ 15,757	\$ 857	\$ 15,113	\$ 6,113
EXPENDITURES					
Fire Expense	9,795	14,844	500	12,000	3,000
TOTAL EXPENDITURES	\$ 9,795	\$ 14,844	\$ 500	\$ 12,000	\$ 3,000
FUND BALANCE - ENDING	\$ 3,557	\$ 913	\$ 357	\$ 3,113	\$ 3,113

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
	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2018
FUND BALANCE - BEGINNING	\$ 563,812	\$ 801,647	\$ 962,247	\$ 1,053,942	\$ 1,076,942
REVENUES					
Water Impact Fees	252,200	274,800	150,000	115,000	150,000
Interest Earnings	656	4,228	1,000	8,000	5,000
TOTAL REVENUES	\$ 252,856	\$ 279,028	\$ 151,000	\$ 123,000	\$ 155,000
TOTAL AVAILABLE RESOURCES	\$ 816,668	\$ 1,080,675	\$ 1,113,247	\$ 1,176,942	\$ 1,231,942
EXPENDITURES					
Engineering/Consulting Projects	-	-	50,000	50,000	50,000
Water Line Projects	15,021	11,733	50,000	50,000	50,000
TOTAL EXPENDITURES	\$ 15,021	\$ 11,733	\$ 100,000	\$ 100,000	\$ 100,000
INTERFUND TRANSFER	\$ -	\$ (15,000)	\$ -	\$ -	\$ -
FUND BALANCE - ENDING	\$ 801,647	\$ 1,053,942	\$ 1,013,247	\$ 1,076,942	\$ 1,131,942

RECOMMENDED NEW PROGRAM FUNDING

CIP/Impact Fee Update - split between Water & Sewer Impact Fees

A portion of the FM 2642/I30 Waterline Project is funded from Water Impact Fees

Future Projects Identified

Extend water service from proposed Ridge Park development along FM 35 to County Road 2526 after completion, or in conjunction with developer installed water service.

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
	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2018
FUND BALANCE - BEGINNING	\$ 600,958	\$ 821,306	\$ 773,106	\$ 1,050,499	\$ 1,116,999
REVENUES					
Sewer Impact Fees	248,200	241,600	150,000	125,000	125,000
Interest Earnings	706	2,643	1,000	6,500	5,000
TOTAL REVENUES	\$ 248,906	\$ 244,243	\$ 151,000	\$ 131,500	\$ 130,000
TOTAL AVAILABLE RESOURCES	\$ 849,864	\$ 1,065,549	\$ 924,106	\$ 1,181,999	\$ 1,246,999
EXPENDITURES					
Engineering/Consulting Projects	-	50	50,000	15,000	50,000
Sewer Line Projects	28,558	-	275,000	50,000	275,000
TOTAL EXPENDITURES	\$ 28,558	\$ 50	\$ 325,000	\$ 65,000	\$ 325,000
INTERFUND TRANSFER	\$ -	\$ (15,000)	\$ -	\$ -	\$ -
FUND BALANCE - ENDING	\$ 821,306	\$ 1,050,499	\$ 599,106	\$ 1,116,999	\$ 921,999

RECOMMENDED NEW PROGRAM FUNDING

CIP/Impact Fee Update - split between Water & Sewer Impact Fees
Abandon County Line Lift Station

Future Projects Identified

Council approved up to \$225,000 for oversize participation for new apartment complex

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
	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2018
FUND BALANCE - BEGINNING	\$ 342,202	\$ 635,564	\$ 952,764	\$ 955,487	\$ 1,054,987
REVENUES					
Roadway Impact Fees	292,993	331,344	100,000	100,000	100,000
Interest Earnings	369	3,579	1,000	7,000	4,000
TOTAL REVENUES	\$ 293,362	\$ 334,923	\$ 101,000	\$ 107,000	\$ 104,000
TOTAL AVAILABLE RESOURCES	\$ 635,564	\$ 970,487	\$ 1,053,764	\$ 1,062,487	\$ 1,158,987
EXPENDITURES					
Engineering/Consulting Projects	-	-	-	7,500	25,000
Roadway Projects	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 7,500	\$ 25,000
INTERFUND TRANSFER	\$ -	\$ (15,000)	\$ -	\$ -	\$ -
FUND BALANCE - ENDING	\$ 635,564	\$ 955,487	\$ 1,053,764	\$ 1,054,987	\$ 1,133,987

RECOMMENDED NEW PROGRAM FUNDING

CIP/Impact Fee Update are recommended

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 2018
	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	
FUND BALANCE - BEGINNING	\$ 108,900	\$ 126,000	\$ 135,500	\$ 137,400	\$ 145,900
REVENUES					
Roadway Impact Fees	17,100	11,400	7,500	8,500	7,500
TOTAL REVENUES	\$ 17,100	\$ 11,400	\$ 7,500	\$ 8,500	\$ 7,500
TOTAL AVAILABLE RESOURCES	\$ 126,000	\$ 137,400	\$ 143,000	\$ 145,900	\$ 153,400
EXPENDITURES					
Roadway Projects	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
INTERFUND TRANSFER	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCE - ENDING	\$ 126,000	\$ 137,400	\$ 143,000	\$ 145,900	\$ 153,400

RECOMMENDED NEW PROGRAM FUNDING

No new funding request at this time.

Summary of Revenues and Expenditures

470 - BOND FUNDS

2016 Certificates of Obligations were issued to fund reconstruction of Wood Street, Shaw Drive Improvements, and purchase a dump truck for public works. 2017 Certificates of Obligation were issued to fund land acquisition, vehicle replacements, and street/drainage improvements including Howard Street.

	History		Budget		City Manager 2018
	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	
FUND BALANCE - BEGINNING	\$ -	\$ -	\$ 1,366,700	\$ 1,190,007	\$ 3,575,007
REVENUES					
Bond Proceeds/Premium	-	1,962,857	-	3,475,000	-
Interest Earnings	-	5,655	5,000	10,000	7,500
TOTAL REVENUES	\$ -	\$ 1,968,511	\$ 5,000	\$ 3,485,000	\$ 7,500
TOTAL AVAILABLE RESOURCES	\$ -	\$ 1,968,511	\$ 1,371,700	\$ 4,675,007	\$ 3,582,507
EXPENDITURES					
Land Acquisition	-	-	-	575,000	-
Vehicles	-	105,222	-	300,000	-
Street Projects	-	673,282	765,800	225,000	2,000,000
Drainage Projects	-	-	-	-	400,000
TOTAL EXPENDITURES	\$ -	\$ 778,505	\$ 765,800	\$ 1,100,000	\$ 2,400,000
INTERFUND TRANSFER	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCE - ENDING	\$ -	\$ 1,190,007	\$ 605,900	\$ 3,575,007	\$ 1,182,507

RECOMMENDED NEW PROGRAM FUNDING

Completion of Wood Street
 Drainage Study
 Howard Street
 Drainage improvements/street repair Colonial and Green Terrace