



## Adopted Annual Operating Budget Fiscal Year 2018-2019

"This budget will raise more revenue from property taxes than last year's budget by an amount of \$618,548, which is a 12.8 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 \$244,248."

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

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

**AGAINST:** Charles Houk

**PRESENT** and not voting:

**ABSENT:**

Property Tax Rate	FY 2018-2019	FY 2017-2018
Total Tax Rate	.6215	.6215
M&O Tax Rate	.4505	.4540
I&S Tax Rate	.1710	.1675
Effective Tax Rate	.565835	.621561
Effective M&O Tax Rate	.501134	.510281
Rollback Tax Rate	.623576	.625872

Fiscal Year 2018-2019 Principal and Interest Requirements for Debt Service are:

\$1,489,948 Property Tax Supported Debt  
\$1,457,921 Self-Supporting Debt

## Consolidated Schedule of Fund Balances

Fiscal Year 2019

Fund	9/30/2017	*FY 2018 Revenues	*FY 2018 Expenditures	Projected		Projected		
	Audited Fund Balance			Beginning Fund Balance	*FY 2019 Revenues	*FY 2019 Expenditures	Ending Fund Balance	
<b>OPERATING FUNDS</b>								
100 General Fund	3,056,188	8,486,700	8,213,050	\$ 3,329,838	\$ 8,181,900	\$ 8,431,450	\$ 3,080,288	
200 Water & Sewer	2,062,667	6,252,100	5,900,100	2,414,667	6,220,000	6,309,350	2,325,317	
<b>Subtotal Operating Funds</b>	<b>5,118,855</b>	<b>14,738,800</b>	<b>14,113,150</b>	<b>5,744,505</b>	<b>14,401,900</b>	<b>14,740,800</b>	<b>5,405,605</b>	
<b>DEBT SERVICE FUND</b>								
103 Debt Service	1,035,033	1,419,000	1,331,500	1,122,533	1,503,000	1,492,500	1,133,033	
<b>Subtotal Debt Service Funds</b>	<b>1,035,033</b>	<b>1,419,000</b>	<b>1,331,500</b>	<b>1,122,533</b>	<b>1,503,000</b>	<b>1,492,500</b>	<b>1,133,033</b>	
<b>SPECIAL REVENUE FUNDS</b>								
106 Court Technology Fund	33,826	8,500	3,500	38,826	5,000	17,000	26,826	
107 Court Security Fund	50,348	7,000	4,500	52,848	5,000	25,000	32,848	
115 Hotel Motel Fund	276,762	164,500	280,300	160,962	80,000	40,000	200,962	
208 Police Forfeiture - Local	8,000	3,300	8,500	2,800	-	1,000	1,800	
304 Juvenile Case Management Fund	20,091	10,600	9,500	21,191	6,400	9,500	18,091	
306 Senior Center Donations	2,112	-	500	1,612	-	500	1,112	
307 Main Street Donations	20,647	34,000	32,000	22,647	25,000	25,000	22,647	
308 Park Donations	2,574	12,400	5,000	9,974	-	1,000	8,974	
309 Animal Control Donations	18,987	6,000	5,000	19,987	5,000	10,000	14,987	
310 Police Donations	2,295	650	1,000	1,945	-	1,000	945	
311 Animal Shelter New Building Donations	7,369	-	-	7,369	-	-	7,369	
315 Fire Donations	4,077	17,900	14,000	7,977	3,000	3,000	7,977	
318 Recreation Special Revenue Fund	-	29,000	16,000	13,000	26,000	16,000	23,000	
<b>Subtotal Special Revenue Funds</b>	<b>447,088</b>	<b>293,850</b>	<b>379,800</b>	<b>361,138</b>	<b>155,400</b>	<b>149,000</b>	<b>367,538</b>	
<b>CAPITAL PROJECT FUNDS</b>								
204 Water Impact Fee Fund	1,136,161	458,500	450,000	1,144,661	155,000	175,000	1,124,661	
205 Sewer Impact Fee Fund	1,194,578	420,000	325,000	1,289,578	130,000	250,000	1,169,578	
206 Roadway Impact Fee Fund	1,074,471	264,000	10,000	1,328,471	104,000	50,000	1,382,471	
209 MUD/City Roadway Fund - Verandah	138,101	2,000	-	140,101	7,500	-	147,601	
470 Bond Funds	3,345,599	3,305,000	2,690,000	3,960,599	20,000	2,657,000	1,323,599	
<b>Subtotal Capital Project Funds</b>	<b>6,888,910</b>	<b>4,449,500</b>	<b>3,475,000</b>	<b>7,863,410</b>	<b>416,500</b>	<b>3,132,000</b>	<b>5,147,910</b>	
<b>Total All Budgeted Funds</b>	<b>\$ 13,489,886</b>	<b>\$ 20,901,150</b>	<b>\$ 19,299,450</b>	<b>\$ 15,091,586</b>	<b>\$ 16,476,800</b>	<b>\$ 19,514,300</b>	<b>\$ 12,054,086</b>	

\* Includes Transfers

# Summary of Revenues and Expenditures

## 100 - GENERAL FUND

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

	History		Budget		Council
	2016 Actual	2017 Actual	2018 Adopted	2018 Revised	2019 Adopted
<b>FUND BALANCE - BEGINNING</b>	<b>\$ 1,015,498</b>	<b>\$ 1,923,067</b>	<b>\$ 2,347,967</b>	<b>\$ 3,056,188</b>	<b>\$ 3,329,838</b>
<b>REVENUES</b>					
Property Taxes	2,486,235	3,086,506	3,435,000	3,510,000	3,894,000
Sales Taxes	1,750,854	1,924,653	1,865,000	2,062,600	2,131,000
Franchise Fees	585,173	643,927	642,100	613,400	577,000
Fees	197,723	79,043	61,550	318,000	143,000
Permits	355,418	382,406	238,000	915,400	415,000
Court Fines & Fees	229,826	281,982	269,000	358,800	296,500
Miscellaneous	(28,045)	127,566	30,500	66,500	50,000
Intergovernmental	217,565	251,245	242,000	256,500	367,400
Transfers	743,000	557,600	458,000	385,500	308,000
<b>TOTAL REVENUES</b>	<b>\$ 6,537,750</b>	<b>\$ 7,334,928</b>	<b>\$ 7,241,150</b>	<b>\$ 8,486,700</b>	<b>\$ 8,181,900</b>
<b>EXPENDITURES</b>					
Administration	1,622,037	1,799,711	1,926,450	1,978,450	2,049,000
Library	98,948	112,516	120,500	114,200	125,500
Museum	9,409	9,703	11,850	11,100	13,700
Development Services	496,129	464,158	725,400	719,850	600,600
Sr. Center	93,286	93,040	103,600	101,300	108,400
Main Street	94,299	101,696	134,700	159,900	153,000
Parks	521,584	447,989	596,950	758,900	709,750
Animal Services	162,807	130,282	191,000	220,900	155,400
Police	1,685,342	1,965,380	2,323,800	2,460,450	2,753,300
Environmental Services	-	74,366	84,800	95,150	93,700
Court	184,745	181,399	222,550	201,950	225,500
Fire	345,803	364,662	628,650	602,600	749,700
Streets	315,793	456,905	537,150	788,300	693,900
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,630,181</b>	<b>\$ 6,201,807</b>	<b>\$ 7,607,400</b>	<b>\$ 8,213,050</b>	<b>\$ 8,431,450</b>
<b>NET INCREASE (DECREASE)</b>	<b>\$ 907,569</b>	<b>\$ 1,133,121</b>	<b>\$ (366,250)</b>	<b>\$ 273,650</b>	<b>\$ (249,550)</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 1,923,067</b>	<b>\$ 3,056,188</b>	<b>\$ 1,981,717</b>	<b>\$ 3,329,838</b>	<b>\$ 3,080,288</b>
Capital Reserve Expenditures included above		<b>\$ 204,350</b>	<b>\$ 398,800</b>	<b>\$ 747,900</b>	<b>\$ 275,600</b>

## Summary of Revenues and Expenditures

### 103 - DEBT SERVICE FUND

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

	History		Budget		Council
	2016 Actual	2017 Actual	2018 Adopted	2018 Revised	2019 Adopted
<b>FUND BALANCE - BEGINNING</b>	\$ 710,249	\$ 878,728	\$ 980,327	\$ 1,035,033	\$ 1,122,533
<b>REVENUES</b>					
Current Taxes	1,362,721	1,427,030	1,250,000	1,270,000	1,463,000
Delinquent Taxes	50,488	29,243	20,000	18,000	20,000
Penalty & Interest	9,101	11,591	10,000	10,000	10,000
Developer Contributions	-	-	-	100,000	-
Misc. Revenue	3,779	-	-	-	-
Interest Earnings	6,789	17,858	5,000	21,000	10,000
<b>TOTAL REVENUES</b>	\$ 1,432,878	\$ 1,485,721	\$ 1,285,000	\$ 1,419,000	\$ 1,503,000
<b>TOTAL AVAILABLE RESOURCES</b>	\$ 2,143,127	\$ 2,364,449	\$ 2,265,327	\$ 2,454,033	\$ 2,625,533
<b>EXPENDITURES</b>					
Paying Agent Fees	-	1,300	5,000	5,000	5,000
Principal	716,000	806,100	793,000	815,000	1,062,000
Interest	548,399	347,016	511,500	511,500	425,500
Transfer	-	175,000	-	-	-
<b>TOTAL EXPENDITURES</b>	\$ 1,264,399	\$ 1,329,416	\$ 1,309,500	\$ 1,331,500	\$ 1,492,500
<b>FUND BALANCE - ENDING</b>	\$ 878,728	\$ 1,035,033	\$ 955,827	\$ 1,122,533	\$ 1,133,033

#### Principal & Interest Requirements for 2018-19

Issue	Principal	Interest	Total
2006 Certificates of Obligation	\$ 110,000	\$ 40,099	\$ 150,099
2011 Certificates of Obligation	25,000	18,488	43,488
2016 Certificates of Obligation	134,600	44,483	179,083
2017 Certificates of Obligation/Refunding	527,365	230,055	757,420
2018 Certificates of Obligation	265,000	92,378	357,378
	\$ 1,061,965	\$ 425,503	\$ 1,487,468

## 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		Council
	2016 Actual	2017 Actual	2018 Adopted	2018 Revised	2019 Adopted
<b>WORKING CAPITAL - BEGINNING</b>	\$ 1,676,946	\$ 2,134,767	\$ 2,043,417	\$ 2,062,667	\$ 2,414,667
<b>REVENUES</b>					
Retail Water Sales	2,646,005	2,872,920	2,800,000	3,275,000	3,200,000
Sewer Charges	2,205,473	2,432,212	2,450,000	2,560,000	2,700,000
Contract Water Sales	270,915	2,954	-	2,100	-
Penalties & Reconnect Fees	99,680	98,490	95,000	100,000	95,000
Meter Sensor Fee	16,650	19,350	24,000	60,000	40,000
Water Meters	36,630	38,175	35,000	90,000	85,000
Credit Card Fees	44,358	50,962	45,000	60,000	50,000
Misc. Income	64,487	97,905	60,000	80,000	30,000
Sale of Surplus Property	-	4,344	-	-	-
Interest Earnings	6,636	23,678	10,000	25,000	20,000
		-			
<b>TOTAL REVENUES</b>	\$ 5,390,835	\$ 5,640,990	\$ 5,519,000	\$ 6,252,100	\$ 6,220,000
<b>TOTAL AVAILABLE RESOURCES</b>	\$ 7,067,781	\$ 7,775,757	\$ 7,562,417	\$ 8,314,767	\$ 8,634,667
<b>EXPENDITURES</b>					
Water Operations	2,406,264	2,345,220	2,372,650	2,466,600	2,538,650
Customer Service	200,817	201,121	211,400	205,000	218,400
Sewer Charges	1,362,568	1,790,585	1,866,450	1,955,300	2,089,300
Revenue Debt Service	963,364	1,376,163	1,273,200	1,273,200	1,463,000
<b>TOTAL EXPENDITURES</b>	\$ 4,933,014	\$ 5,713,089	\$ 5,723,700	\$ 5,900,100	\$ 6,309,350
<b>WORKING CAPITAL - ENDING</b>	\$ 2,134,767	\$ 2,062,667	\$ 1,838,717	\$ 2,414,667	\$ 2,325,317

## Summary of Revenues and Expenditures

### 107 - MUNICIPAL COURT SECURITY FUND

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

	History		Budget		Council 2019 Adopted
	2016 Actual	2017 Actual	2018 Adopted	2018 Revised	
<b>FUND BALANCE - BEGINNING</b>	\$ 41,872	\$ 45,247	\$ 48,247	\$ 50,348	\$ 52,848
<b>REVENUES</b>					
Court Fines & Fees	3,875	5,486	4,000	7,000	5,000
<b>TOTAL REVENUES</b>	<b>\$ 3,875</b>	<b>\$ 5,486</b>	<b>\$ 4,000</b>	<b>\$ 7,000</b>	<b>\$ 5,000</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 45,747</b>	<b>\$ 50,733</b>	<b>\$ 52,247</b>	<b>\$ 57,348</b>	<b>\$ 57,848</b>
<b>EXPENDITURES</b>					
Court Security Expense	500	385	2,000	4,500	25,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 500</b>	<b>\$ 385</b>	<b>\$ 2,000</b>	<b>\$ 4,500</b>	<b>\$ 25,000</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 45,247</b>	<b>\$ 50,348</b>	<b>\$ 50,247</b>	<b>\$ 52,848</b>	<b>\$ 32,848</b>

#### RECOMMENDED NEW PROGRAM FUNDING

Add building security magnetic door locks with key card entry

## Summary of Revenues and Expenditures

### 115 - HOTEL MOTEL FUND

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

	History		Budget		Council
	2016 Actual	2017 Actual	2018 Adopted	2018 Revised	2019 Adopted
<b>FUND BALANCE - BEGINNING</b>	\$ 200,664	\$ 223,054	\$ 231,054	\$ 276,762	\$ 160,962
<b>REVENUES</b>					
Hotel Occupancy Tax	103,989	98,103	80,000	91,000	80,000
<b>TOTAL REVENUES</b>	\$ 103,989	\$ 98,103	\$ 80,000	\$ 91,000	\$ 80,000
<b>TOTAL AVAILABLE RESOURCES</b>	\$ 304,653	\$ 321,157	\$ 311,054	\$ 367,762	\$ 240,962
<b>EXPENDITURES</b>					
Misc Expenses/Advertising	18,498	13,450	35,000	20,000	10,000
4th Fest	38,601	30,446	25,000	35,300	30,000
Capital Projects	24,500	500	50,000	225,000	-
<b>TOTAL EXPENDITURES</b>	\$ 81,599	\$ 44,396	\$ 110,000	\$ 280,300	\$ 40,000
Transfer In - General Fund	-	-	-	72,500	
Transfer In - Main Street	-	-	-	1,000	
<b>INTERFUND TRANSFER</b>	\$ -	\$ -	\$ -	\$ 73,500	\$ -
<b>FUND BALANCE - ENDING</b>	\$ 223,054	\$ 276,762	\$ 201,054	\$ 160,962	\$ 200,962

#### RECOMMENDED NEW PROGRAM FUNDING

Cookston Court Improvements were completed in FY 2018. No new requests at this time.

## Summary of Revenues and Expenditures

### 208 - POLICE FORFEITURE FUND - LOCAL

The Police Forfeiture Fund accounts for all monies seized by the Royse City Police Department and subsequently awarded by court order to the Police Department for law enforcement purposes. The Local Fund quantifies amounts awarded from local/county courts.

	History		Budget		Council 2019 Adopted
	2016 Actual	2017 Actual	2018 Adopted	2018 Revised	
<b>FUND BALANCE - BEGINNING</b>	\$ 16,133	\$ 2,659	\$ 1,659	\$ 8,000	\$ 2,800
<b>REVENUES</b>					
Forfeitures	500	5,729	-	3,300	-
<b>TOTAL REVENUES</b>	<b>\$ 500</b>	<b>\$ 5,729</b>	<b>\$ -</b>	<b>\$ 3,300</b>	<b>\$ -</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 16,633</b>	<b>\$ 8,388</b>	<b>\$ 1,659</b>	<b>\$ 11,300</b>	<b>\$ 2,800</b>
<b>EXPENDITURES</b>					
Police Expense	13,974	388	1,000	8,500	1,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 13,974</b>	<b>\$ 388</b>	<b>\$ 1,000</b>	<b>\$ 8,500</b>	<b>\$ 1,000</b>
<b>INTERFUND TRANSFER</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 2,659</b>	<b>\$ 8,000</b>	<b>\$ 659</b>	<b>\$ 2,800</b>	<b>\$ 1,800</b>

#### **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 contribute to the salary expense for the Court Administrator which is performing the Juvenile Case Manager functions.

	History		Budget		Council 2019 Adopted
	2016 Actual	2017 Actual	2018 Adopted	2018 Revised	
<b>FUND BALANCE - BEGINNING</b>	\$ 23,285	\$ 20,091	\$ 18,091	\$ 20,091	\$ 21,191
<b>REVENUES</b>					
Teen Court Fees	220	600	400	400	400
Court Fines & Fees	6,229	8,515	6,000	10,200	6,000
<b>TOTAL REVENUES</b>	<b>\$ 6,449</b>	<b>\$ 9,115</b>	<b>\$ 6,400</b>	<b>\$ 10,600</b>	<b>\$ 6,400</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 29,734</b>	<b>\$ 29,206</b>	<b>\$ 24,491</b>	<b>\$ 30,691</b>	<b>\$ 27,591</b>
<b>EXPENDITURES</b>					
JCM Expense	1,643	1,116	1,000	1,500	1,500
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,643</b>	<b>\$ 1,116</b>	<b>\$ 1,000</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>
<b>INTERFUND TRANSFER</b>					
To GF - JCM Salary Contribution	\$ (8,000)	\$ (8,000)	\$ (8,000)	\$ (8,000)	\$ (8,000)
<b>FUND BALANCE - ENDING</b>	<b>\$ 20,091</b>	<b>\$ 20,091</b>	<b>\$ 15,491</b>	<b>\$ 21,191</b>	<b>\$ 18,091</b>

#### RECOMMENDED NEW PROGRAM FUNDING

None at this time.

## Summary of Revenues and Expenditures

### 306 - SENIOR CENTER DONATIONS

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

	History		Budget		Council 2019 Adopted
	2016 Actual	2017 Actual	2018 Adopted	2018 Revised	
<b>FUND BALANCE - BEGINNING</b>	\$ 1,621	\$ 1,853	\$ 853	\$ 2,112	\$ 1,612
<b>REVENUES</b>					
Donations	585	259	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 585</b>	<b>\$ 259</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 2,206</b>	<b>\$ 2,112</b>	<b>\$ 853</b>	<b>\$ 2,112</b>	<b>\$ 1,612</b>
<b>EXPENDITURES</b>					
Senior Center Expense	353	-	500	500	500
<b>TOTAL EXPENDITURES</b>	<b>\$ 353</b>	<b>\$ -</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ 500</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 1,853</b>	<b>\$ 2,112</b>	<b>\$ 353</b>	<b>\$ 1,612</b>	<b>\$ 1,112</b>

#### RECOMMENDED NEW PROGRAM FUNDING

None at this time.

## Summary of Revenues and Expenditures

### 307 - MAIN STREET DONATIONS

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

	History		Budget		Council 2019 Adopted
	2016 Actual	2017 Actual	2018 Adopted	2018 Revised	
<b>FUND BALANCE - BEGINNING</b>	\$ 5,702	\$ 9,027	\$ 12,027	\$ 20,647	\$ 22,647
<b>REVENUES</b>					
Donations/Registration Fees	18,592	36,242	25,000	34,000	25,000
<b>TOTAL REVENUES</b>	<b>\$ 18,592</b>	<b>\$ 36,242</b>	<b>\$ 25,000</b>	<b>\$ 34,000</b>	<b>\$ 25,000</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 24,294</b>	<b>\$ 45,269</b>	<b>\$ 37,027</b>	<b>\$ 54,647</b>	<b>\$ 47,647</b>
<b>EXPENDITURES</b>					
Main Street Expense	15,267	24,623	31,000	31,000	25,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 15,267</b>	<b>\$ 24,623</b>	<b>\$ 31,000</b>	<b>\$ 31,000</b>	<b>\$ 25,000</b>
Transfer Out - Cookston Court	-	-	-	(1,000)	
<b>INTERFUND TRANSFER</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,000)</b>	<b>\$ -</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 9,027</b>	<b>\$ 20,647</b>	<b>\$ 6,027</b>	<b>\$ 22,647</b>	<b>\$ 22,647</b>

#### RECOMMENDED NEW PROGRAM FUNDING

None at this time.

## Summary of Revenues and Expenditures

### 308 - PARK DONATIONS

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

	History		Budget		Council
	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2019 Adopted
<b>FUND BALANCE - BEGINNING</b>	\$ 27	\$ 187	\$ 2,487	\$ 2,574	\$ 9,974
<b>REVENUES</b>					
Donations	8,695	11,337	-	12,400	-
<b>TOTAL REVENUES</b>	<b>\$ 8,695</b>	<b>\$ 11,337</b>	<b>\$ -</b>	<b>\$ 12,400</b>	<b>\$ -</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 8,722</b>	<b>\$ 11,524</b>	<b>\$ 2,487</b>	<b>\$ 14,974</b>	<b>\$ 9,974</b>
<b>EXPENDITURES</b>					
Parks Expense	8,535	8,950	1,000	5,000	1,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 8,535</b>	<b>\$ 8,950</b>	<b>\$ 1,000</b>	<b>\$ 5,000</b>	<b>\$ 1,000</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 187</b>	<b>\$ 2,574</b>	<b>\$ 1,487</b>	<b>\$ 9,974</b>	<b>\$ 8,974</b>

#### **RECOMMENDED NEW PROGRAM FUNDING**

None at this time.

## Summary of Revenues and Expenditures

### 309 - ANIMAL CONTROL DONATIONS

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

	History		Budget		Council
	2016 Actual	2017 Actual	2018 Adopted	2018 Revised	2019 Adopted
<b>FUND BALANCE - BEGINNING</b>	\$ 18,969	\$ 14,780	\$ 9,780	\$ 18,987	\$ 19,987
<b>REVENUES</b>					
Donations	3,649	4,587	5,000	6,000	5,000
<b>TOTAL REVENUES</b>	<b>\$ 3,649</b>	<b>\$ 4,587</b>	<b>\$ 5,000</b>	<b>\$ 6,000</b>	<b>\$ 5,000</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 22,618</b>	<b>\$ 19,367</b>	<b>\$ 14,780</b>	<b>\$ 24,987</b>	<b>\$ 24,987</b>
<b>EXPENDITURES</b>					
Animal Control Expense	7,838	380	10,000	5,000	10,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 7,838</b>	<b>\$ 380</b>	<b>\$ 10,000</b>	<b>\$ 5,000</b>	<b>\$ 10,000</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 14,780</b>	<b>\$ 18,987</b>	<b>\$ 4,780</b>	<b>\$ 19,987</b>	<b>\$ 14,987</b>

#### RECOMMENDED NEW PROGRAM FUNDING

Shelter improvements: painting, replace stairs and entrance ramp

## Summary of Revenues and Expenditures

### 310 - POLICE DONATIONS

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

	History		Budget		Council 2019 Adopted
	2016 Actual	2017 Actual	2018 Adopted	2018 Revised	
<b>FUND BALANCE - BEGINNING</b>	\$ 1,714	\$ 12,790	\$ 2,090	\$ 2,295	\$ 1,945
<b>REVENUES</b>					
Donations	11,076	2,859	-	650	-
<b>TOTAL REVENUES</b>	<b>\$ 11,076</b>	<b>\$ 2,859</b>	<b>\$ -</b>	<b>\$ 650</b>	<b>\$ -</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 12,790</b>	<b>\$ 15,649</b>	<b>\$ 2,090</b>	<b>\$ 2,945</b>	<b>\$ 1,945</b>
<b>EXPENDITURES</b>					
Police Expense	-	13,354	1,000	1,000	1,000
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 13,354</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 12,790</b>	<b>\$ 2,295</b>	<b>\$ 1,090</b>	<b>\$ 1,945</b>	<b>\$ 945</b>

#### RECOMMENDED NEW PROGRAM FUNDING

None at this time.

## Summary of Revenues and Expenditures

### 311 - ANIMAL SHELTER BUILDING DONATIONS

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

	History		Budget		Council 2019 Adopted
	2016 Actual	2017 Actual	2018 Adopted	2018 Revised	
<b>FUND BALANCE - BEGINNING</b>	\$ 7,133	\$ 7,133	\$ 7,333	\$ 7,369	\$ 7,369
<b>REVENUES</b>					
Donations	-	236	-	-	-
<b>TOTAL REVENUES</b>	\$ -	\$ 236	\$ -	\$ -	\$ -
<b>TOTAL AVAILABLE RESOURCES</b>	\$ 7,133	\$ 7,369	\$ 7,333	\$ 7,369	\$ 7,369
<b>EXPENDITURES</b>					
Animal Control Expense	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>FUND BALANCE - ENDING</b>	\$ 7,133	\$ 7,369	\$ 7,333	\$ 7,369	\$ 7,369

#### RECOMMENDED NEW PROGRAM FUNDING

None at this time.

## Summary of Revenues and Expenditures

### 315 - FIRE DONATIONS

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

	History		Budget		Council 2019 Adopted
	2016 Actual	2017 Actual	2018 Adopted	2018 Revised	
<b>FUND BALANCE - BEGINNING</b>	\$ 3,557	\$ 913	\$ 3,113	\$ 4,077	\$ 7,977
<b>REVENUES</b>					
Donations	12,200	14,203	3,000	17,900	3,000
<b>TOTAL REVENUES</b>	<b>\$ 12,200</b>	<b>\$ 14,203</b>	<b>\$ 3,000</b>	<b>\$ 17,900</b>	<b>\$ 3,000</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 15,757</b>	<b>\$ 15,116</b>	<b>\$ 6,113</b>	<b>\$ 21,977</b>	<b>\$ 10,977</b>
<b>EXPENDITURES</b>					
Fire Expense	14,844	11,040	3,000	14,000	3,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 14,844</b>	<b>\$ 11,040</b>	<b>\$ 3,000</b>	<b>\$ 14,000</b>	<b>\$ 3,000</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 913</b>	<b>\$ 4,077</b>	<b>\$ 3,113</b>	<b>\$ 7,977</b>	<b>\$ 7,977</b>

#### RECOMMENDED NEW PROGRAM FUNDING

None at this time.

## Summary of Revenues and Expenditures

### 318 - RECREATION SPECIAL REVENUE FUND

The Recreation Special Revenue Fund was created to account for sports program revenue and expenditure activity. The City began administering the youth baseball and softball program during Fiscal 2018 and plans to continue to grow these programs.

	History		Budget		Council
	2016 Actual	2017 Actual	2018 Adopted	2018 Revised	2019 Adopted
<b>FUND BALANCE - BEGINNING</b>	\$ -	\$ -	\$ -	\$ -	\$ 13,000
<b>REVENUES</b>					
Registration Fees	-	-	-	28,000	25,000
Concession Fees	-	-	-	1,000	1,000
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 29,000</b>	<b>\$ 26,000</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 29,000</b>	<b>\$ 39,000</b>
<b>EXPENDITURES</b>					
Professional Fees	-	-	-	7,000	7,000
Park Equipment	-	-	-	500	500
Rentals	-	-	-	500	500
Insurance - Liability	-	-	-	1,000	1,000
Software	-	-	-	1,000	1,000
Janitorial Supplies	-	-	-	250	250
Athletic Program Supplies	-	-	-	5,500	5,500
Minor Tools	-	-	-	250	250
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,000</b>	<b>\$ 16,000</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,000</b>	<b>\$ 23,000</b>

#### RECOMMENDED NEW PROGRAM FUNDING

None at this time.

## Summary of Revenues and Expenditures

### 204 - WATER IMPACT FEE FUND

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

	History		Budget		Council
	2016 Actual	2017 Actual	2018 Adopted	2018 Revised	2019 Adopted
<b>FUND BALANCE - BEGINNING</b>	\$ 801,647	\$ 1,053,942	\$ 1,076,942	\$ 1,136,161	\$ 1,144,661
<b>REVENUES</b>					
Water Impact Fees	274,800	137,600	150,000	443,500	150,000
Interest Earnings	4,228	11,490	5,000	15,000	5,000
<b>TOTAL REVENUES</b>	<b>\$ 279,028</b>	<b>\$ 149,090</b>	<b>\$ 155,000</b>	<b>\$ 458,500</b>	<b>\$ 155,000</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 1,080,675</b>	<b>\$ 1,203,032</b>	<b>\$ 1,231,942</b>	<b>\$ 1,594,661</b>	<b>\$ 1,299,661</b>
<b>EXPENDITURES</b>					
Engineering/Consulting Projects	-	61,389	50,000	150,000	75,000
Water Line Projects	11,733	5,482	50,000	300,000	100,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 11,733</b>	<b>\$ 66,871</b>	<b>\$ 100,000</b>	<b>\$ 450,000</b>	<b>\$ 175,000</b>
<b>INTERFUND TRANSFER</b>	<b>\$ (15,000)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 1,053,942</b>	<b>\$ 1,136,161</b>	<b>\$ 1,131,942</b>	<b>\$ 1,144,661</b>	<b>\$ 1,124,661</b>

#### RECOMMENDED NEW PROGRAM FUNDING

CIP/Impact Fee Update began in FY 2018 and will finish up in FY 2019 - split between Water & Sewer Impact Fees

## Summary of Revenues and Expenditures

### 205 - SEWER IMPACT FEE FUND

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

	History		Budget		Council
	2016 Actual	2017 Actual	2018 Adopted	2018 Revised	2019 Adopted
<b>FUND BALANCE - BEGINNING</b>	\$ 821,306	\$ 1,050,499	\$ 1,116,999	\$ 1,194,578	\$ 1,289,578
<b>REVENUES</b>					
Sewer Impact Fees	241,600	133,600	125,000	405,000	125,000
Interest Earnings	2,643	10,479	5,000	15,000	5,000
<b>TOTAL REVENUES</b>	<b>\$ 244,243</b>	<b>\$ 144,079</b>	<b>\$ 130,000</b>	<b>\$ 420,000</b>	<b>\$ 130,000</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 1,065,549</b>	<b>\$ 1,194,578</b>	<b>\$ 1,246,999</b>	<b>\$ 1,614,578</b>	<b>\$ 1,419,578</b>
<b>EXPENDITURES</b>					
Engineering/Consulting Projects	50	-	50,000	50,000	150,000
Sewer Line Projects	-	-	275,000	275,000	100,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 50</b>	<b>\$ -</b>	<b>\$ 325,000</b>	<b>\$ 325,000</b>	<b>\$ 250,000</b>
<b>INTERFUND TRANSFER</b>	<b>\$ (15,000)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 1,050,499</b>	<b>\$ 1,194,578</b>	<b>\$ 921,999</b>	<b>\$ 1,289,578</b>	<b>\$ 1,169,578</b>

#### RECOMMENDED NEW PROGRAM FUNDING

CIP/Impact Fee Update began in FY 2018 and will finish up in FY 2019 - split between Water & Sewer Impact Fees

## Summary of Revenues and Expenditures

### 206 - ROADWAY IMPACT FEE FUND

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

	History		Budget		Council
	2016 Actual	2017 Actual	2018 Adopted	2018 Revised	2019 Adopted
<b>FUND BALANCE - BEGINNING</b>	\$ 635,564	\$ 955,487	\$ 1,054,987	\$ 1,074,471	\$ 1,328,471
<b>REVENUES</b>					
Roadway Impact Fees	331,344	109,170	100,000	250,000	100,000
Interest Earnings	3,579	10,284	4,000	14,000	4,000
<b>TOTAL REVENUES</b>	<b>\$ 334,923</b>	<b>\$ 119,454</b>	<b>\$ 104,000</b>	<b>\$ 264,000</b>	<b>\$ 104,000</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 970,487</b>	<b>\$ 1,074,941</b>	<b>\$ 1,158,987</b>	<b>\$ 1,338,471</b>	<b>\$ 1,432,471</b>
<b>EXPENDITURES</b>					
Engineering/Consulting Projects	-	470	25,000	10,000	50,000
Roadway Projects	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 470</b>	<b>\$ 25,000</b>	<b>\$ 10,000</b>	<b>\$ 50,000</b>
<b>INTERFUND TRANSFER</b>	<b>\$ (15,000)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 955,487</b>	<b>\$ 1,074,471</b>	<b>\$ 1,133,987</b>	<b>\$ 1,328,471</b>	<b>\$ 1,382,471</b>

#### RECOMMENDED NEW PROGRAM FUNDING

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

## Summary of Revenues and Expenditures

### 209 - MUD ROADWAY FUND

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

	History		Budget		Council
	2016 Actual	2017 Actual	2018 Adopted	2018 Revised	2019 Adopted
<b>FUND BALANCE - BEGINNING</b>	\$ 126,000	\$ 137,400	\$ 145,900	\$ 138,101	\$ 140,101
<b>REVENUES</b>					
Roadway Impact Fees	11,400	16,500	7,500	2,000	7,500
<b>TOTAL REVENUES</b>	\$ 11,400	\$ 701	\$ 7,500	\$ 2,000	\$ 7,500
<b>TOTAL AVAILABLE RESOURCES</b>	\$ 137,400	\$ 138,101	\$ 153,400	\$ 140,101	\$ 147,601
<b>EXPENDITURES</b>					
Roadway Projects	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>INTERFUND TRANSFER</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>FUND BALANCE - ENDING</b>	\$ 137,400	\$ 138,101	\$ 153,400	\$ 140,101	\$ 147,601

#### 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		Council
	2016 Actual	2017 Actual	2018 Adopted	2018 Revised	2019 Adopted
<b>FUND BALANCE - BEGINNING</b>	\$ -	\$ 1,190,008	\$ 3,575,007	\$ 3,345,599	\$ 3,960,599
<b>REVENUES</b>					
Bond Proceeds/Premium	1,962,857	3,275,763	-	3,250,000	-
Developer Contributions		100,000	-	-	-
Interest Earnings	5,655	26,352	7,500	55,000	20,000
<b>TOTAL REVENUES</b>	<b>\$ 1,968,512</b>	<b>\$ 3,402,115</b>	<b>\$ 7,500</b>	<b>\$ 3,305,000</b>	<b>\$ 20,000</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 1,968,512</b>	<b>\$ 4,592,123</b>	<b>\$ 3,582,507</b>	<b>\$ 6,650,599</b>	<b>\$ 3,980,599</b>
<b>EXPENDITURES</b>					
Land Acquisition	-	535,598	-	700,000	-
Vehicles/Equipment	105,222	219,736	-	40,000	1,007,000
Facility Projects	-	-	-	-	250,000
Street Projects	673,282	482,832	2,000,000	1,600,000	1,000,000
Drainage Projects	-	8,358	400,000	350,000	400,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 778,504</b>	<b>\$ 1,246,524</b>	<b>\$ 2,400,000</b>	<b>\$ 2,690,000</b>	<b>\$ 2,657,000</b>
<b>INTERFUND TRANSFER</b>	<b>\$ -</b>				
<b>FUND BALANCE - ENDING</b>	<b>\$ 1,190,008</b>	<b>\$ 3,345,599</b>	<b>\$ 1,182,507</b>	<b>\$ 3,960,599</b>	<b>\$ 1,323,599</b>

#### RECOMMENDED NEW PROGRAM FUNDING

2018 Certificates will provide funding for:

- Fire Engine Replacement
- Land Acquisition
- Vehicle replacements for Police, Fire and Parks departments
- Restroom Facility
- Roof replacement at City Hall and minor remodels at City Hall and PD
- Street and Drainage Improvements