



Adopted Annual Operating Budget Fiscal Year 2020-2021

"This budget will raise more revenue from property taxes than last year's budget by an amount of \$185,086, which is a 3.2 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 \$296,040."

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

FOR: Michael Holder, Bruce Bradley, Janet Nichol, Matt Wheatley, James Branch, Tom Crowley

AGAINST:

PRESENT and not voting:

ABSENT: Clay Ellis

Property Tax Rate	FY 2020-2021	FY 2019-2020
Total Tax Rate	.6215	.6215
M&O Tax Rate	.4380	.4435
I&S Tax Rate	.1835	.1780
No New Revenue Tax Rate	.602512	.577711
No New Revenue M&O Tax Rate	.524503	.507772
Voter Approval Tax Rate	.624674	.633528

Fiscal Year 2020-2021 Principal and Interest Requirements for Debt Service are:

\$2,026,790 Property Tax Supported Debt
\$1,520,140 Self-Supporting Debt

Consolidated Schedule of Fund Balances

Fiscal Year 2021

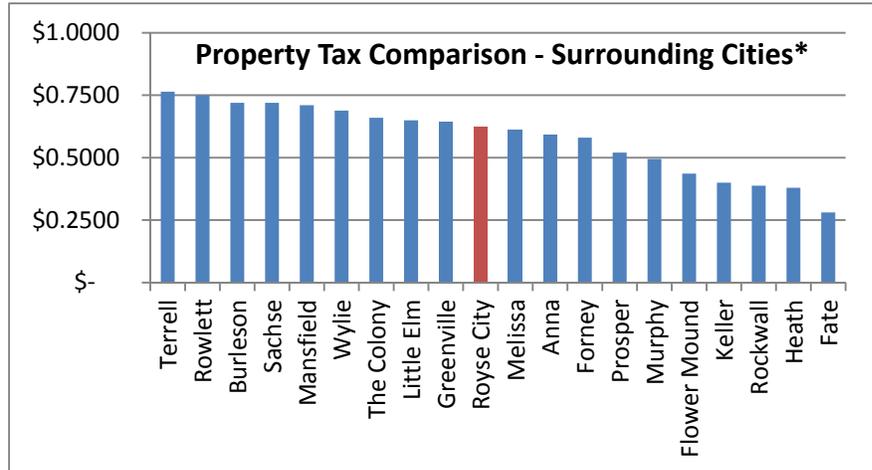
Fund	9/30/2019	*FY 2020	*FY 2020	Projected		Projected	Projected
	Audited			Revenues	Expenditures		
	Fund Balance			Fund Balance	Revenues	Expenditures	Fund Balance
OPERATING FUNDS							
100 General Fund	3,847,548	10,340,475	10,141,950	\$ 4,046,073	\$ 9,864,500	\$ 10,112,275	\$ 3,798,298
200 Water & Sewer	3,010,711	7,371,500	6,340,900	4,041,311	6,910,000	7,347,950	3,603,361
Subtotal Operating Funds	6,858,259	17,711,975	16,482,850	8,087,384	16,774,500	17,460,225	7,401,659
DEBT SERVICE FUND							
103 Debt Service	1,335,271	1,815,300	1,832,300	1,318,271	2,005,000	2,031,800	1,291,471
Subtotal Debt Service Funds	1,335,271	1,815,300	1,832,300	1,318,271	2,005,000	2,031,800	1,291,471
SPECIAL REVENUE FUNDS							
106 Court Technology Fund	44,384	5,000	30,000	19,384	5,200	15,000	9,584
107 Court Security Fund	32,375	4,300	5,000	31,675	5,300	5,000	31,975
115 Hotel Motel Fund	205,552	80,000	46,800	238,752	80,000	35,000	283,752
207 Police Forfeiture - Federal	-	35,700	10,000	25,700	-	12,000	13,700
208 Police Forfeiture - Local	3,192	5,400	1,000	7,592	-	1,000	6,592
304 Juvenile Case Management Fund	21,940	5,900	6,000	21,840	7,900	10,500	19,240
306 Senior Center Donations	5,183	-	1,000	4,183	-	1,000	3,183
307 Main Street Donations	32,522	15,000	15,000	32,522	25,000	25,000	32,522
308 Park Donations	13,058	-	1,100	11,958	-	1,000	10,958
309 Animal Control Donations	32,902	15,000	5,000	42,902	5,000	5,000	42,902
310 Police Donations	6,903	2,400	1,000	8,303	-	1,000	7,303
311 Animal Shelter New Building Donations	7,563	600	-	8,163	-	-	8,163
315 Fire Donations	12,303	13,000	18,300	7,003	3,000	3,000	7,003
318 Recreation Special Revenue Fund	36,931	2,000	2,100	36,831	2,500	2,500	36,831
Subtotal Special Revenue Funds	454,808	184,300	142,300	496,808	133,900	117,000	513,708
CAPITAL PROJECT FUNDS							
204 Water Impact Fee Fund	1,334,754	470,000	275,000	1,529,754	220,000	425,000	1,324,754
205 Sewer Impact Fee Fund	1,762,351	470,000	250,000	1,982,351	190,000	250,000	1,922,351
206 Roadway Impact Fee Fund	1,482,850	118,000	20,000	1,580,850	120,000	50,000	1,650,850
209 MUD/City Roadway Fund - Verandah	173,125	42,000	-	215,125	10,500	25,000	200,625
470 Bond Funds	8,841,069	120,000	3,345,000	5,616,069	800,000	5,250,000	1,166,069
Subtotal Capital Project Funds	13,594,149	1,220,000	3,890,000	10,924,149	1,340,500	6,000,000	6,264,649
Total All Budgeted Funds	\$ 22,242,487	\$ 20,931,575	\$ 22,347,450	\$ 20,826,612	\$ 20,253,900	\$ 25,609,025	\$ 15,471,487

* 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 estimated certified value for Fiscal Year 2021 is \$1,014,786,669 and is an increase of approximately \$70 million over adjusted taxable values from Fiscal Year 2020.

The tax rate approved remains the same at \$0.6215 per \$100 assessed value for Fiscal 2021. 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	\$ 674,597,460	\$ 186,455,000	\$ 153,734,209	\$ 1,014,786,669
New Construction/Value	20,855,590	6,023,821	20,753,799	47,633,210
Avg Taxable Value (Homestead residential)	\$ 205,084	\$ 237,101	\$ 206,930	\$ 212,503
Percentage Increase				
From New Values	3.28%	3.28%	17.55%	5.06%
From Existing Properties	2.25%	-1.63%	12.46%	2.78%
Overall Increase	5.51%	1.66%	30.01%	7.84%

Current Tax Rate 62.15 cents

Adopted Tax Rate	62.15 cents	Revenue Generated
		97% collection rate*
Debt Rate	18.35 cents	\$ 1,862,133
M&O Rate	43.80 cents	\$ 4,444,765

+ senior tax*

No New Revenue

Tax Rate 60.2512 cents

Voter Approval

Tax Rate 62.4674 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		2021 Adopted
	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	
FUND BALANCE - BEGINNING	\$ 3,056,188	\$ 3,785,137	\$ 3,959,238	\$ 3,847,548	\$ 4,046,073
REVENUES					
Property Taxes	3,518,349	3,967,376	4,310,000	4,428,000	4,583,900
Sales Taxes	2,178,607	2,544,348	2,608,000	2,960,400	2,966,000
Franchise Fees	619,865	642,184	598,000	607,700	579,000
Fees	445,302	481,813	168,500	611,975	211,500
Permits	1,076,079	687,768	416,000	708,300	416,000
Court Fines & Fees	383,129	348,266	292,400	204,200	207,200
Miscellaneous	98,614	128,216	85,000	95,500	90,000
Intergovernmental	257,985	372,925	434,900	419,400	502,900
Transfers	385,500	308,000	310,000	305,000	308,000
TOTAL REVENUES	\$ 8,963,429	\$ 9,480,897	\$ 9,222,800	\$ 10,340,475	\$ 9,864,500
EXPENDITURES					
Administration	1,828,904	2,060,171	2,260,600	2,361,000	2,281,050
Library	112,548	126,996	130,200	132,100	135,000
Museum	9,862	11,490	14,300	12,600	15,400
Development Services	629,226	615,539	621,800	725,150	703,400
Sr. Center	114,554	123,087	135,900	134,100	144,500
Main Street	141,646	121,265	156,700	156,750	155,075
Parks	651,549	682,860	745,000	690,300	711,100
Animal Services	207,482	137,211	163,400	140,200	153,900
Police	2,418,231	2,741,005	2,965,600	3,029,500	3,109,500
Environmental Services	84,304	102,599	105,550	80,250	115,400
Court	200,315	206,996	245,000	229,500	245,200
Inspections	-	-	-	-	395,200
Fire	586,170	823,650	944,750	957,750	1,128,950
Streets	695,688	524,017	731,650	802,650	568,600
TOTAL EXPENDITURES	\$ 7,680,480	\$ 8,276,886	\$ 9,220,450	\$ 9,451,850	\$ 9,862,275
NET OPERATING INCREASE (DECREASE)	\$ 1,282,949	\$ 1,204,010	\$ 2,350	\$ 888,625	\$ 2,225
TRANSFER TO CAPITAL PROJECTS*	\$ (554,000)	\$ (1,141,600)	\$ (690,100)	\$ (690,100)	\$ (250,000)
FUND BALANCE - ENDING	\$ 3,785,137	\$ 3,847,548	\$ 3,271,488	\$ 4,046,073	\$ 3,798,298

*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 fire stations, repairs extending the life of an asset and capital project planning expenses.

The following projects/capital purchases are proposed to be funded from this transfer.

	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2021 Adopted
TSF from GF - Vehicle/Equip Replacement	70,500	131,600	258,100	258,100	20,000
TSF from GF - Technology Improvements	55,000	45,000	25,000	25,000	30,000
TSF from GF - Capital Improvement Projects	428,500	965,000	407,000	407,000	200,000
TOTAL TRANSFERS TO CAPITAL PROJECTS	\$ 554,000	\$ 1,141,600	\$ 690,100	\$ 690,100	\$ 250,000

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

Vehicle/Equipment Replacement

Brush Truck Grant Match		32,000			
PD trailer		25,000			
Opticom		13,600			
Tanker grant match			20,000	20,000	20,000
Patrol Vehicles	60,000		110,000	110,000	
Investigator vehicles			80,000	80,000	
Police Equipment			14,000	14,000	
Park Equipment	10,500	61,000	34,100	34,100	
	<u>70,500</u>	<u>131,600</u>	<u>258,100</u>	<u>258,100</u>	<u>20,000</u>

Technology

Phone System	30,000				
Technology Replacements	25,000	15,000	25,000	25,000	20,000
PD laptops/backup solution		30,000			
Ticketwriters					10,000
	<u>55,000</u>	<u>45,000</u>	<u>25,000</u>	<u>25,000</u>	<u>30,000</u>

General Capital/Community Improvement Projects

Street Rehab/Drainage Projects	70,500	250,000	250,000	250,000	150,000
Outdoor Warning Sirens	225,000				
PD/FD Conceptual building plans	104,000				
City Lake Park Pavilions	14,000				
DT Dumpster/Parking Lot Project	15,000	90,000			
Fire Station Temp Solution		100,000			
Fire Station		525,000			
Flooring replacement library/council chambers			50,000	50,000	
Downtown Light poles			107,000	107,000	
Erby Campbell Light Replacements					50,000
	<u>428,500</u>	<u>965,000</u>	<u>407,000</u>	<u>407,000</u>	<u>200,000</u>
	<u>554,000</u>	<u>1,141,600</u>	<u>690,100</u>	<u>690,100</u>	<u>250,000</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.

	History		Budget		2021 Adopted
	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	
FUND BALANCE - BEGINNING	\$ 1,035,033	\$ 1,173,631	\$ 1,274,131	\$ 1,335,271	\$ 1,318,271
REVENUES					
Current Taxes	1,277,402	1,484,724	1,733,100	1,739,250	1,950,000
Delinquent Taxes	15,941	17,545	20,000	32,150	20,000
Penalty & Interest	14,821	17,113	10,000	13,900	10,000
Developer Contributions	100,000	100,000	-	-	-
Misc. Revenue	-	6,894	-	-	-
Interest Earnings	31,371	52,749	25,000	30,000	25,000
TOTAL REVENUES	\$ 1,439,535	\$ 1,679,026	\$ 1,788,100	\$ 1,815,300	\$ 2,005,000
TOTAL AVAILABLE RESOURCES	\$ 2,474,568	\$ 2,852,657	\$ 3,062,231	\$ 3,150,571	\$ 3,323,271
EXPENDITURES					
Paying Agent Fees	1,024	1,500	5,000	5,000	5,000
Principal	793,000	1,095,000	1,261,000	1,261,000	1,449,000
Interest	506,913	420,886	545,000	566,300	577,800
Transfer	-	-	-	-	-
TOTAL EXPENDITURES	\$ 1,300,937	\$ 1,517,386	\$ 1,811,000	\$ 1,832,300	\$ 2,031,800
FUND BALANCE - ENDING	\$ 1,173,631	\$ 1,335,271	\$ 1,251,231	\$ 1,318,271	\$ 1,291,471

Principal & Interest Requirements for 2020-21

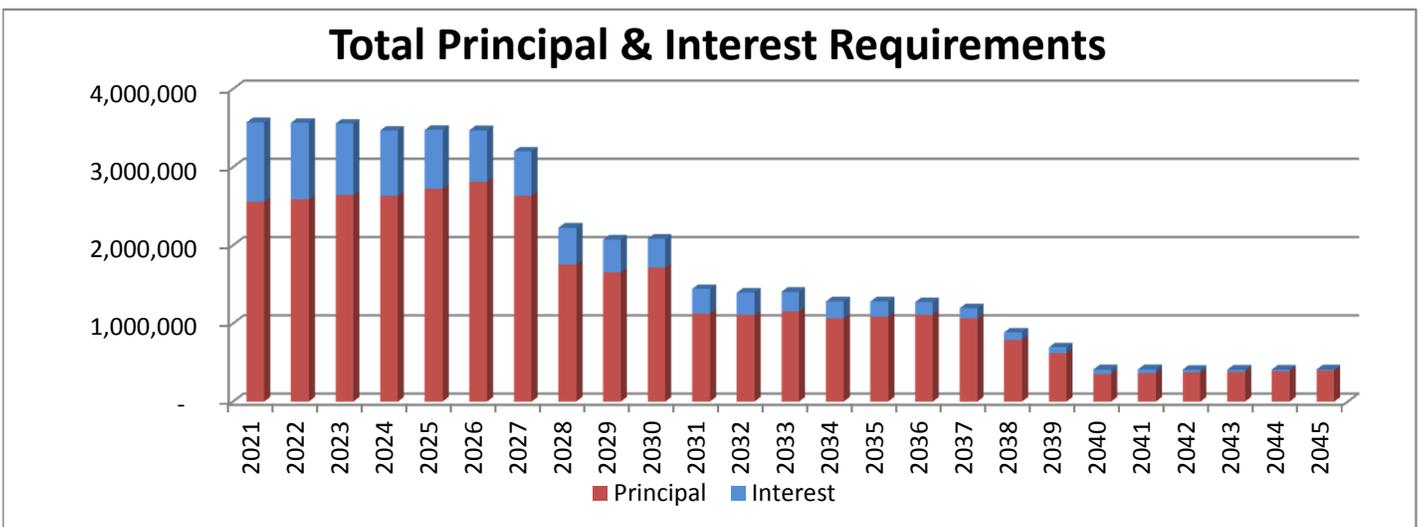
Issue	Principal	Interest	Total
2006 Certificates of Obligation	\$ 115,000	\$ 35,667	\$ 150,667
2016 Certificates of Obligation	160,000	36,450	196,450
2017 Certificates of Obligation/Refunding	564,000	219,088	783,088
2018 Certificates of Obligation	270,000	88,325	358,325
2019 Certificates of Obligation	175,000	158,800	333,800
2020 Certificates of Obligation (est)	135,000	28,347	163,347
2020 General Obligation/Refunding (est)	30,000	11,113	41,113
	\$ 1,449,000	\$ 577,790	\$ 2,026,790

LONG - TERM DEBT OBLIGATIONS

Fiscal Year 2021

Issue	Original Issue Amount	Outstanding 10/1/2020	Maturity Date
2006 Certificates of Obligations	1,875,000	770,000	2026
2014 Refunding GO Bonds	4,695,000	2,715,000	2030
2016 Certificates of Obligation	2,490,000	1,815,000	2036
2017 Certificates of Obligation	4,650,000	3,995,000	2037
2017 Refunding GO Bonds	7,645,000	5,810,000	2027
2018 Certificates of Obligation	3,265,000	2,745,000	2038
2019 Certificates of Obligation	5,005,000	4,855,000	2039
2020 Certificates of Obligation * <i>pending</i>	8,375,000	8,375,000	2045
2020 Refunding GO Bonds * <i>pending</i>	4,130,000	4,130,000	2033
42,130,000			
Total Bonded Debt Outstanding		35,210,000	

BY FUND	Original Issue Amount	Outstanding 10/1/2020	Last Maturity Date
General Long-Term Debt	21,095,000	17,229,407	2039
Water/Sewer Debt	21,035,000	17,980,593	2045
42,130,000			
Total Bonded Debt Outstanding		35,210,000	



Fiscal Year 2020-2021 Principal and Interest Requirements for Debt Service are:
 \$2,026,790 Property Tax Supported Debt
 \$1,520,140 Self-Supporting Debt

Summary of Revenues and Expenditures

200 - WATER SEWER FUND

The Water Sewer Fund is used to account for providing water and wastewater services to Royse City water and wastewater system customers. This fund is also responsible for billing and collection. The Water and Sewer Fund is financed and operated in a manner similar to private business enterprises. Costs of providing services and maintaining infrastructure to the public are financed primarily through user fees and are not dependent on tax revenue.

	History		Budget		2021 Adopted
	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	
WORKING CAPITAL - BEGINNING	\$ 1,842,686	\$ 2,308,116	\$ 2,404,766	\$ 3,010,711	\$ 4,041,311
REVENUES					
Retail Water Sales	3,603,469	3,975,196	3,400,000	4,000,000	3,800,000
Sewer Charges	2,546,792	2,807,644	2,800,000	3,000,000	2,850,000
Contract Water Sales	2,158	-	-	500	-
Penalties & Reconnect Fees	103,250	107,770	100,000	110,000	100,000
Meter Sensor Fee	70,850	44,850	35,000	65,000	35,000
Water Meters	102,950	52,800	40,000	85,000	40,000
Credit Card Fees	60,157	66,888	60,000	36,000	-
Misc. Income	84,649	60,408	45,000	35,000	45,000
Interest Earnings	57,476	94,869	40,000	40,000	40,000
	-				
TOTAL REVENUES	\$ 6,631,752	\$ 7,210,424	\$ 6,520,000	\$ 7,371,500	\$ 6,910,000
TOTAL AVAILABLE RESOURCES	\$ 8,474,438	\$ 9,518,540	\$ 8,924,766	\$ 10,382,211	\$ 10,951,311
EXPENDITURES					
Water Operations	2,396,375	2,433,327	2,576,050	2,580,050	2,804,400
Customer Service	212,410	219,839	293,150	256,150	291,950
Sewer Charges	1,732,978	2,086,121	2,113,200	2,116,100	2,226,500
Revenue Debt Service	1,268,663	1,325,471	1,288,600	1,288,600	1,525,100
Bond/Capital Projects	555,896	443,072	500,000	100,000	500,000
TOTAL EXPENDITURES	\$ 6,166,322	\$ 6,507,830	\$ 6,771,000	\$ 6,340,900	\$ 7,347,950
WORKING CAPITAL - ENDING	\$ 2,308,116	\$ 3,010,711	\$ 2,153,766	\$ 4,041,311	\$ 3,603,361

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		2021 Adopted
	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	
FUND BALANCE - BEGINNING	\$ 33,827	\$ 41,175	\$ 41,475	\$ 44,384	\$ 19,584
REVENUES					
Court Fines & Fees	9,515	6,852	5,000	5,000	5,000
Interest Earnings	362	695	-	200	-
TOTAL REVENUES	\$ 9,877	\$ 7,547	\$ 5,000	\$ 5,200	\$ 5,000
TOTAL AVAILABLE RESOURCES	\$ 43,704	\$ 48,722	\$ 46,475	\$ 49,584	\$ 24,584
EXPENDITURES					
Court Technology Expense	2,530	4,338	30,000	30,000	15,000
Transfers	-	-	-	-	-
TOTAL EXPENDITURES	\$ 2,530	\$ 4,338	\$ 30,000	\$ 30,000	\$ 15,000
FUND BALANCE - ENDING	\$ 41,175	\$ 44,384	\$ 16,475	\$ 19,584	\$ 9,584

RECOMMENDED NEW PROGRAM FUNDING

Replacement computer/scanner

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		2021 Adopted
	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	
FUND BALANCE - BEGINNING	\$ 50,348	\$ 56,091	\$ 32,891	\$ 32,375	\$ 31,675
REVENUES					
Court Fines & Fees	7,657	5,139	5,000	4,000	5,000
Interest Earnings		620	-	300	300
TOTAL REVENUES	\$ 7,657	\$ 5,759	\$ 5,000	\$ 4,300	\$ 5,300
TOTAL AVAILABLE RESOURCES	\$ 58,005	\$ 61,850	\$ 37,891	\$ 36,675	\$ 36,975
EXPENDITURES					
Court Security Expense	1,914	29,475	5,000	5,000	5,000
TOTAL EXPENDITURES	\$ 1,914	\$ 29,475	\$ 5,000	\$ 5,000	\$ 5,000
FUND BALANCE - ENDING	\$ 56,091	\$ 32,375	\$ 32,891	\$ 31,675	\$ 31,975

RECOMMENDED NEW PROGRAM FUNDING

None at this time

Summary of Revenues and Expenditures

115 - HOTEL MOTEL FUND

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

	History		Budget		2021 Adopted
	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	
FUND BALANCE - BEGINNING	\$ 276,762	\$ 171,122	\$ 200,822	\$ 205,552	\$ 238,752
REVENUES					
Hotel Occupancy Tax	89,160	100,811	80,000	80,000	80,000
TOTAL REVENUES	\$ 89,160	\$ 100,811	\$ 80,000	\$ 80,000	\$ 80,000
TOTAL AVAILABLE RESOURCES	\$ 365,922	\$ 271,932	\$ 280,822	\$ 285,552	\$ 318,752
EXPENDITURES					
Misc Expenses/Advertising	14,714	31,856	10,000	25,000	15,000
Celebrating Freedom	35,220	34,525	15,000	21,800	20,000
Capital Projects	218,366	-	-	-	-
TOTAL EXPENDITURES	\$ 268,300	\$ 66,381	\$ 25,000	\$ 46,800	\$ 35,000
FUND BALANCE - ENDING	\$ 171,122	\$ 205,552	\$ 255,822	\$ 238,752	\$ 283,752

RECOMMENDED NEW PROGRAM FUNDING

None at this time

Summary of Revenues and Expenditures

207 - POLICE FORFEITURE FUND - FEDERAL

The Police Forfeiture Fund accounts for all monies seized by the 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		
	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	
FUND BALANCE - BEGINNING	\$ -	\$ -	\$ -	\$ -	\$ 25,700
REVENUES					
Forfeitures	-	-	-	35,700	-
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ 35,700	\$ -
TOTAL AVAILABLE RESOURCES	\$ -	\$ -	\$ -	\$ 35,700	\$ 25,700
EXPENDITURES					
Police Expense	-	-	-	10,000	12,000
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 10,000	\$ 12,000
FUND BALANCE - ENDING	\$ -	\$ -	\$ -	\$ 25,700	\$ 13,700

RECOMMENDED NEW PROGRAM FUNDING

Police Equipment

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		2021 Adopted
	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	
FUND BALANCE - BEGINNING	\$ 8,001	\$ 3,034	\$ 2,034	\$ 3,192	\$ 7,592
REVENUES					
Forfeitures	3,384	-	-	5,400	-
Misc. Income	-	695	-	-	-
Interest Earnings	-	63	-	-	-
TOTAL REVENUES	\$ 3,384	\$ 758	\$ -	\$ 5,400	\$ -
TOTAL AVAILABLE RESOURCES	\$ 11,385	\$ 3,792	\$ 2,034	\$ 8,592	\$ 7,592
EXPENDITURES					
Police Expense	8,351	600	1,000	1,000	1,000
TOTAL EXPENDITURES	\$ 8,351	\$ 600	\$ 1,000	\$ 1,000	\$ 1,000
INTERFUND TRANSFER	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCE - ENDING	\$ 3,034	\$ 3,192	\$ 1,034	\$ 7,592	\$ 6,592

RECOMMENDED NEW PROGRAM FUNDING

None at this time

Summary of Revenues and Expenditures

304 - JUVENILE CASE MANAGEMENT FUND

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

	History		Budget		2021 Adopted
	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	
FUND BALANCE - BEGINNING	\$ 20,090	\$ 22,605	\$ 20,605	\$ 21,940	\$ 21,840
REVENUES					
Teen Court Fees	149	440	400	400	400
Court Fines & Fees	11,874	8,653	7,500	5,500	7,500
TOTAL REVENUES	\$ 12,022	\$ 9,093	\$ 7,900	\$ 5,900	\$ 7,900
TOTAL AVAILABLE RESOURCES	\$ 32,112	\$ 31,698	\$ 28,505	\$ 27,840	\$ 29,740
EXPENDITURES					
JCM Expense	1,507	1,758	2,500	1,000	2,500
TOTAL EXPENDITURES	\$ 1,507	\$ 1,758	\$ 2,500	\$ 1,000	\$ 2,500
INTERFUND TRANSFER					
To GF - JCM Salary Contribution	\$ (8,000)	\$ (8,000)	\$ (10,000)	\$ (5,000)	\$ (8,000)
FUND BALANCE - ENDING	\$ 22,605	\$ 21,940	\$ 16,005	\$ 21,840	\$ 19,240

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		2021 Adopted
	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	
FUND BALANCE - BEGINNING	\$ 2,112	\$ 2,132	\$ 5,132	\$ 5,183	\$ 4,183
REVENUES					
Donations	20	9,895	-	-	-
TOTAL REVENUES	\$ 20	\$ 9,895	\$ -	\$ -	\$ -
TOTAL AVAILABLE RESOURCES	\$ 2,132	\$ 12,027	\$ 5,132	\$ 5,183	\$ 4,183
EXPENDITURES					
Senior Center Expense	-	6,844	1,000	1,000	1,000
TOTAL EXPENDITURES	\$ -	\$ 6,844	\$ 1,000	\$ 1,000	\$ 1,000
FUND BALANCE - ENDING	\$ 2,132	\$ 5,183	\$ 4,132	\$ 4,183	\$ 3,183

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		2021 Adopted
	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	
FUND BALANCE - BEGINNING	\$ 20,646	\$ 26,089	\$ 25,599	\$ 32,522	\$ 32,522
REVENUES					
Donations/Registration Fees	32,530	19,794	25,000	15,000	25,000
TOTAL REVENUES	\$ 32,530	\$ 19,794	\$ 25,000	\$ 15,000	\$ 25,000
TOTAL AVAILABLE RESOURCES	\$ 53,176	\$ 45,883	\$ 50,599	\$ 47,522	\$ 57,522
EXPENDITURES					
Main Street Expense	26,087	13,361	25,000	15,000	25,000
TOTAL EXPENDITURES	\$ 26,087	\$ 13,361	\$ 25,000	\$ 15,000	\$ 25,000
Transfer Out - Cookston Court	(1,000)	-	-	-	-
INTERFUND TRANSFER	\$ (1,000)	\$ -	\$ -	\$ -	\$ -
FUND BALANCE - ENDING	\$ 26,089	\$ 32,522	\$ 25,599	\$ 32,522	\$ 32,522

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		2021 Adopted
	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	
FUND BALANCE - BEGINNING	\$ 2,573	\$ 9,290	\$ 10,590	\$ 13,058	\$ 11,958
REVENUES					
Donations	13,140	9,205	-	-	-
TOTAL REVENUES	\$ 13,140	\$ 9,205	\$ -	\$ -	\$ -
TOTAL AVAILABLE RESOURCES	\$ 15,713	\$ 18,495	\$ 10,590	\$ 13,058	\$ 11,958
EXPENDITURES					
Parks Expense	6,424	5,437	1,000	1,100	1,000
TOTAL EXPENDITURES	\$ 6,424	\$ 5,437	\$ 1,000	\$ 1,100	\$ 1,000
FUND BALANCE - ENDING	\$ 9,290	\$ 13,058	\$ 9,590	\$ 11,958	\$ 10,958

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		2021 Adopted
	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	
FUND BALANCE - BEGINNING	\$ 18,987	\$ 25,519	\$ 28,019	\$ 32,902	\$ 42,902
REVENUES					
Donations	6,532	12,107	5,000	15,000	5,000
TOTAL REVENUES	\$ 6,532	\$ 12,107	\$ 5,000	\$ 15,000	\$ 5,000
TOTAL AVAILABLE RESOURCES	\$ 25,519	\$ 37,626	\$ 33,019	\$ 47,902	\$ 47,902
EXPENDITURES					
Animal Control Expense	-	4,724	5,000	5,000	5,000
TOTAL EXPENDITURES	\$ -	\$ 4,724	\$ 5,000	\$ 5,000	\$ 5,000
FUND BALANCE - ENDING	\$ 25,519	\$ 32,902	\$ 28,019	\$ 42,902	\$ 42,902

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		2021 Adopted
	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	
FUND BALANCE - BEGINNING	\$ 2,298	\$ 5,674	\$ 6,274	\$ 6,903	\$ 8,303
REVENUES					
Donations	3,376	1,738	-	2,400	-
TOTAL REVENUES	\$ 3,376	\$ 1,738	\$ -	\$ 2,400	\$ -
TOTAL AVAILABLE RESOURCES	\$ 5,674	\$ 7,412	\$ 6,274	\$ 9,303	\$ 8,303
EXPENDITURES					
Police Expense	-	509	1,000	1,000	1,000
TOTAL EXPENDITURES	\$ -	\$ 509	\$ 1,000	\$ 1,000	\$ 1,000
FUND BALANCE - ENDING	\$ 5,674	\$ 6,903	\$ 5,274	\$ 8,303	\$ 7,303

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		2021 Adopted
	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	
FUND BALANCE - BEGINNING	\$ 7,369	\$ 7,440	\$ 7,440	\$ 7,563	\$ 8,163
REVENUES					
Donations	71	123	-	600	-
TOTAL REVENUES	\$ 71	\$ 123	\$ -	\$ 600	\$ -
TOTAL AVAILABLE RESOURCES	\$ 7,440	\$ 7,563	\$ 7,440	\$ 8,163	\$ 8,163
EXPENDITURES					
Animal Control Expense	-	-	-	-	-
TOTAL EXPENDITURES	\$ -				
FUND BALANCE - ENDING	\$ 7,440	\$ 7,563	\$ 7,440	\$ 8,163	\$ 8,163

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		2021 Adopted
	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	
FUND BALANCE - BEGINNING	\$ 4,077	\$ 8,696	\$ 11,996	\$ 12,303	\$ 7,003
REVENUES					
Donations	19,531	11,479	3,000	13,000	3,000
TOTAL REVENUES	\$ 19,531	\$ 11,479	\$ 3,000	\$ 13,000	\$ 3,000
TOTAL AVAILABLE RESOURCES	\$ 23,608	\$ 20,174	\$ 14,996	\$ 25,303	\$ 10,003
EXPENDITURES					
Fire Expense	14,912	7,872	3,000	18,300	3,000
TOTAL EXPENDITURES	\$ 14,912	\$ 7,872	\$ 3,000	\$ 18,300	\$ 3,000
FUND BALANCE - ENDING	\$ 8,696	\$ 12,303	\$ 11,996	\$ 7,003	\$ 7,003

RECOMMENDED NEW PROGRAM FUNDING

None at this time.

Summary of Revenues and Expenditures

318 - RECREATION SPECIAL REVENUE FUND

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

	History		Budget		2021 Adopted
	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	
FUND BALANCE - BEGINNING	\$ -	\$ 32,208	\$ 31,608	\$ 36,931	\$ 36,831
REVENUES					
Registration Fees	42,060	28,235	25,000	2,000	2,500
Concession Fees	1,050	410	1,000	-	-
Interest Earnings	226	662	-	-	-
TOTAL REVENUES	\$ 43,336	\$ 29,307	\$ 26,000	\$ 2,000	\$ 2,500
TOTAL AVAILABLE RESOURCES	\$ 43,336	\$ 61,514	\$ 57,608	\$ 38,931	\$ 39,331
EXPENDITURES					
Professional Fees	8,221	15,324	15,000	1,000	1,500
Park Equipment	32	-	500	-	-
Rentals	-	-	500	-	-
Insurance - Liability	-	-	1,000	-	-
Software	-	494	1,000	100	-
Janitorial Supplies	-	-	250	-	-
Athletic Program Supplies	2,875	8,766	10,000	1,000	1,000
Minor Tools	-	-	250	-	-
TOTAL EXPENDITURES	\$ 11,129	\$ 24,584	\$ 28,500	\$ 2,100	\$ 2,500
FUND BALANCE - ENDING	\$ 32,208	\$ 36,931	\$ 29,108	\$ 36,831	\$ 36,831

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		2021 Adopted
	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	
FUND BALANCE - BEGINNING	\$ 1,136,160	\$ 1,242,517	\$ 1,177,517	\$ 1,334,754	\$ 1,529,754
REVENUES					
Water Impact Fees	589,900	447,350	200,000	450,000	200,000
Interest Earnings	20,705	31,951	20,000	20,000	20,000
TOTAL REVENUES	\$ 610,605	\$ 479,301	\$ 220,000	\$ 470,000	\$ 220,000
TOTAL AVAILABLE RESOURCES	\$ 1,746,765	\$ 1,721,818	\$ 1,397,517	\$ 1,804,754	\$ 1,749,754
EXPENDITURES					
Engineering/Consulting Projects	22,665	68,114	75,000	25,000	75,000
Water Line Projects	163,983	226,950	100,000	100,000	100,000
Oversize Participation	317,600	-	-	-	-
Impact Fee Reimbursements	-	92,000	250,000	150,000	250,000
TOTAL EXPENDITURES	\$ 504,248	\$ 387,064	\$ 425,000	\$ 275,000	\$ 425,000
INTERFUND TRANSFER	\$ -				
FUND BALANCE - ENDING	\$ 1,242,517	\$ 1,334,754	\$ 972,517	\$ 1,529,754	\$ 1,324,754

RECOMMENDED NEW PROGRAM FUNDING

None at this time.

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		2021 Adopted
	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	
FUND BALANCE - BEGINNING	\$ 1,194,578	\$ 1,380,228	\$ 1,502,228	\$ 1,762,351	\$ 1,982,351
REVENUES					
Sewer Impact Fees	538,800	408,700	175,000	450,000	175,000
Interest Earnings	21,387	35,672	15,000	20,000	15,000
TOTAL REVENUES	\$ 560,187	\$ 444,372	\$ 190,000	\$ 470,000	\$ 190,000
TOTAL AVAILABLE RESOURCES	\$ 1,754,765	\$ 1,824,600	\$ 1,692,228	\$ 2,232,351	\$ 2,172,351
EXPENDITURES					
Engineering/Consulting Projects	113,813	62,249	150,000	150,000	150,000
Sewer Line Projects	260,724	-	100,000	100,000	100,000
TOTAL EXPENDITURES	\$ 374,537	\$ 62,249	\$ 250,000	\$ 250,000	\$ 250,000
INTERFUND TRANSFER	\$ -				
FUND BALANCE - ENDING	\$ 1,380,228	\$ 1,762,351	\$ 1,442,228	\$ 1,982,351	\$ 1,922,351

RECOMMENDED NEW PROGRAM FUNDING

None at this time.

Summary of Revenues and Expenditures

206 - ROADWAY IMPACT FEE FUND

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

	History		Budget		2021 Adopted
	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	
FUND BALANCE - BEGINNING	\$ 1,074,471	\$ 1,356,496	\$ 1,431,496	\$ 1,482,850	\$ 1,580,850
REVENUES					
Roadway Impact Fees	273,882	116,497	100,000	100,000	100,000
Interest Earnings	20,568	32,926	20,000	18,000	20,000
TOTAL REVENUES	\$ 294,451	\$ 149,423	\$ 120,000	\$ 118,000	\$ 120,000
TOTAL AVAILABLE RESOURCES	\$ 1,368,922	\$ 1,505,920	\$ 1,551,496	\$ 1,600,850	\$ 1,700,850
EXPENDITURES					
Engineering/Consulting Projects	12,426	23,069	50,000	20,000	50,000
Roadway Projects	-	-	-	-	-
TOTAL EXPENDITURES	\$ 12,426	\$ 23,069	\$ 50,000	\$ 20,000	\$ 50,000
INTERFUND TRANSFER	\$ -				
FUND BALANCE - ENDING	\$ 1,356,496	\$ 1,482,850	\$ 1,501,496	\$ 1,580,850	\$ 1,650,850

RECOMMENDED NEW PROGRAM FUNDING

None at this time

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		2021 Adopted
	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	
FUND BALANCE - BEGINNING	\$ 154,601	\$ 157,895	\$ 159,395	\$ 173,125	\$ 215,125
REVENUES					
Roadway Impact Fees	1,800	12,600	3,000	40,000	10,000
Interest Earnings	1,494	2,630	500	2,000	500
TOTAL REVENUES	\$ 3,294	\$ 15,230	\$ 3,500	\$ 42,000	\$ 10,500
TOTAL AVAILABLE RESOURCES	\$ 157,895	\$ 173,125	\$ 162,895	\$ 215,125	\$ 225,625
EXPENDITURES					
Roadway Projects	-	-	-	-	25,000
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ 25,000
INTERFUND TRANSFER	\$ -				
FUND BALANCE - ENDING	\$ 157,895	\$ 173,125	\$ 162,895	\$ 215,125	\$ 200,625

RECOMMENDED NEW PROGRAM FUNDING

None at this time

Summary of Revenues and Expenditures

470 - BOND FUNDS

2017 Certificates of Obligation were issued to fund land acquisition, vehicle replacements, and street/drainage improvements including Howard Street. 2018 Certificates were issued for vehicle replacements, replacement fire engine, land acquisition, restroom facility, City Hall roof replacement and minor remodels, and street replacement funds. 2019 Certificates are issued for the construction of a new fire station. 2020 Certificates are issued for vehicle replacements and replacement fire engine.

	History		Budget		2021 Adopted
	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	
FUND BALANCE - BEGINNING	\$ 3,345,587	\$ 4,114,949	\$ 7,707,684	\$ 8,841,069	\$ 5,616,069
REVENUES					
Bond Proceeds/Premium	3,265,339	5,250,000	-	-	750,000
Developer Contributions	-	-	-	-	-
Interest Earnings	59,601	129,411	50,000	120,000	50,000
TOTAL REVENUES	\$ 3,324,940	\$ 5,379,411	\$ 50,000	\$ 120,000	\$ 800,000
TOTAL AVAILABLE RESOURCES	\$ 6,670,527	\$ 9,494,360	\$ 7,757,684	\$ 8,961,069	\$ 6,416,069
EXPENDITURES					
Land Acquisition	765,144	265	-	-	-
Vehicles/Equipment	93,081	167,673	25,000	1,295,000	650,000
Facility Projects	-	135,825	5,000,000	900,000	4,100,000
Street Projects	1,666,322	349,527	1,500,000	1,150,000	500,000
Drainage Projects	31,031	-	400,000	-	-
TOTAL EXPENDITURES	\$ 2,555,578	\$ 653,290	\$ 6,925,000	\$ 3,345,000	\$ 5,250,000
INTERFUND TRANSFER	\$ -				
FUND BALANCE - ENDING	\$ 4,114,949	\$ 8,841,069	\$ 832,684	\$ 5,616,069	\$ 1,166,069

RECOMMENDED NEW PROGRAM FUNDING