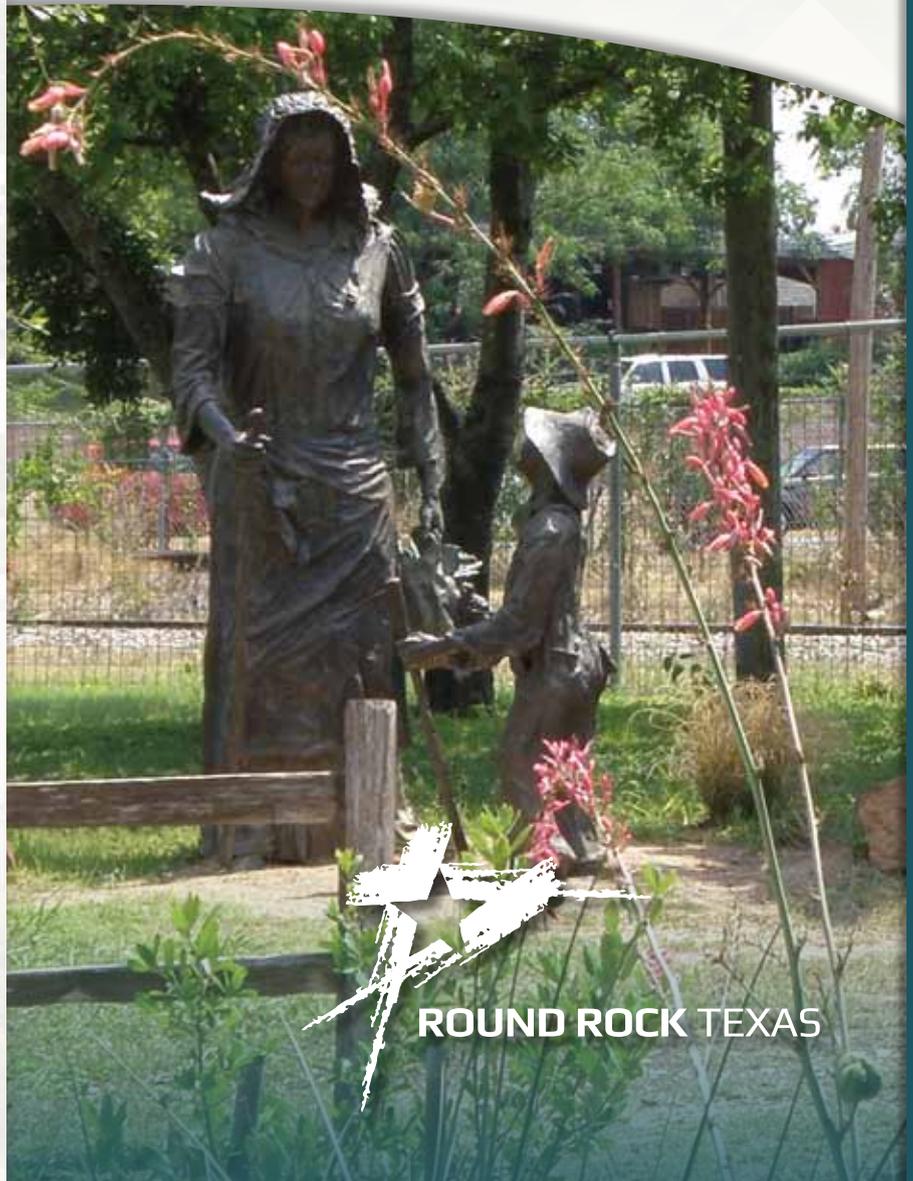


Appendix

2015-2016

- Budget Calendar
- Home Rule Charter
- Ordinances
- Glossary
- Acronyms



ROUND ROCK TEXAS

Appendix

2015-2016



Budget Calendar 2015

2015

JANUARY 2015						
S	M	T	W	T	F	S
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4	5	6	7	8	9	10
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JULY 2015						
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FEBRUARY 2015						
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AUGUST 2015						
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MARCH 2015						
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29	30	31				

SEPTEMBER 2015						
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30	31					

APRIL 2015						
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OCTOBER 2015						
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MAY 2015						
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NOVEMBER 2015						
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29	30					

JUNE 2015						
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DECEMBER 2015						
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27	28	29	30	31		

Jan – Feb	Develop Budget Materials
Feb	Budget Materials Distributed
Mar 16	MUNIS Budget Projections, Capital & Scheduled Line Items Entered New Program Forms Distributed
Apr 6	MUNIS Level 2 – released to Departments
Apr 17	MUNIS Level 2 Closed
Apr 27	New Program Requests Due MUNIS Level 3 Opened
May 1	MUNIS Level 3 Closed
May	Executive Review & Balancing
Jun 15	Strategic Budget Templates Distributed
Jun 26	Strategic Budgets Returned
Jul	City Council Review Meetings
Jul 22	Council Retreat Proposed Operating Budget Submitted Proposed Tax Rate Submitted
Sept 10	1st Vote on Budget & Tax Rate
Sept 17	Special Public Hearing on Proposed Tax Rate
Sept 24	2nd Vote on Budget & Tax Rate
Oct 1	Adopted Budget & Tax Rate are Effective

Home Rule Charter**ARTICLE 8****FINANCIAL ADMINISTRATION****SECTION 8.01 FISCAL YEAR**

The fiscal year of the City shall begin on the first day of each October and end on the last day of September of the succeeding year. All funds collected by the City during any fiscal year, including both current and delinquent revenues, shall belong to such fiscal year and, except for funds derived to pay interest and create a sinking fund on the bonded indebtedness of the City, may be applied to the payment of expenses incurred during such fiscal year, except as provided in this Charter. Any revenues uncollected at the end of any fiscal year, and any unencumbered funds actually on hand, shall become resources of the next succeeding fiscal year.

SECTION 8.02 PUBLIC RECORD

Copies of the budget adopted shall be public records and shall be made available to the public for inspection upon request.

SECTION 8.03 ANNUAL BUDGET**(a) Content.**

The budget shall provide a complete financial plan of all City funds and activities and, except as required by law or this Charter, shall be in such form as the City Manager deems desirable or the City Council may require. A budget message explaining the budget both in fiscal terms and in terms of the work programs shall be submitted with the budget. It shall outline the proposed financial policies of the City for the ensuing fiscal year, describe the important features of the budget, indicate any major changes, from the current year in financial policies, expenditures, and revenues, with reasons for such changes. It shall also summarize the City's debt position and include such other material as the City Manager deems desirable. The budget shall begin with a clear general summary of its contents and shall show in detail all estimated income, indicating the proposed property tax levy, and all proposed expenditures, including debt service, for the ensuing fiscal year. The proposed budget expenditures shall not exceed the total of estimated income. The budget shall be so arranged as to show comparative figures for actual and estimated income and expenditures of the current fiscal year and actual income and expenditures of the preceding fiscal year, compared to the estimate for the budgeted year. It shall include in separate sections:

- (1) an itemized estimate of the expense of conducting each department, division, and office;

Home Rule Charter

- (2) reasons for proposed increases or decreases of such items of expenditure compared with the current fiscal year;
 - (3) a separate schedule for each department, indicating tasks to be accomplished by the department during the year, and additional desirable tasks to be accomplished, if possible;
 - (4) a statement of the total probable income of the City from taxes for the period covered by the estimate;
 - (5) tax levies, rates, and collections for the preceding five years;
 - (6) an itemization of all anticipated revenue from sources other than the tax levy;
 - (7) the amount required for interest on the City's debts, for sinking fund and for maturing serial bonds;
 - (8) the total amount of outstanding City debts, with a schedule of maturities on bond issue;
 - (9) anticipated net surplus or deficit for the ensuing fiscal year of each utility owned or operated by the City and the proposed method of its disposition (subsidiary budgets for each such utility giving detailed income and expenditure information shall be attached as appendices to the budget);
 - (10) a Capital Improvement Program, which may be revised and extended each year to indicate capital improvements pending or in process of construction or acquisition, and shall include the following items:
 - i. a summary of proposed programs;
 - ii. a list of all capital improvements which are proposed to be undertaken during the five (5) fiscal years next ensuing, with appropriate supporting information as to the necessity for such improvements;
 - iii. cost estimates, method of financing and recommended time schedules for each such improvement; and
 - iv. the estimated annual cost of operating and maintaining the facilities to be constructed or acquired; and
 - (11) such other information as may be required by the City Council.
- (b) Submission.

On or before the first day of August of each year, the City Manager shall submit to the City Council a proposed budget and an accompanying message. The City Council shall review the proposed budget and revise same as deemed appropriate prior to general circulation for public hearing.

Home Rule Charter

(c) Public Notice and Hearing.

The City Council shall post in the City Hall a general summary of the proposed budget and a notice stating:

- (1) the times and places where copies of the message and budget are available for inspection by the public; and
- (2) the time and place, not less than two (2) weeks after such publication, for a public hearing on the budget.

(d) Amendment Before Adoption.

After the hearing, the City Council may adopt the budget with or without amendment. In amending the budget, it may add or increase programs or amounts and may delete or decrease any programs or amounts, except expenditures required by law or for debt service or for estimated cash deficit, provided that no amendment to the budget shall increase the authorized expenditures to an amount greater than the total of estimated income plus funds available from prior years.

(e) Adoption.

The budget shall be finally adopted not later than the final day of the last month of the fiscal year. Adoption of the budget shall constitute a levy of the property tax therein proposed. Should the City Council take no final action on or prior to such day the budget, as submitted, together with its proposed tax levy, shall be deemed to have been finally adopted by the City Council. No budget shall be adopted or appropriations made unless the total of estimated revenues, income and funds available shall be equal to or in excess of such budget or appropriations, except as otherwise provided in this Article.

(Charter amendment approved by voters January 20, 1996; May 10, 2008)

SECTION 8.04 ADMINISTRATION OF BUDGET

(a) Payments and Obligations Prohibited.

No payment shall be made or obligation incurred against any allotment or appropriation except in accordance with appropriations duly made and unless the City Manager or designee first certifies that there is a sufficient unencumbered balance in such allotment or appropriations and that sufficient funds therefrom are or will be available to cover the claim or meet the obligation when it becomes due and payable. Any authorization of payment or incurring of obligation in violation of the provisions of this Charter shall be void and any payment so made illegal. Such action shall be the cause for removal of any officer who knowingly authorized or made such payment or incurred such obligations, and such officer shall also be liable to the City for any amount so paid. However, this prohibition shall not be construed to prevent the making or authorizing of payments or making of contracts for capital improvements to be financed wholly or partly by

Home Rule Charter

the issuance of bonds, time warrants, certificates of indebtedness, or certificates of obligation, or to prevent the making of any contract or lease providing for payments beyond the end of the fiscal year, provided that such action is made or approved by ordinance.

(b) **Financial Reports.**

The City Manager shall submit to the City Council at least quarterly the financial condition of the City by budget item, budget estimate versus accruals for the fiscal year to date. The financial records of the City will be maintained on an accrual basis to support this type of financial management.

(Charter amendment approved by voters January 20, 1996; May 6, 2000)

SECTION 8.05 EMERGENCY APPROPRIATIONS

At any time in any fiscal year, the City Council may, pursuant to this section, make emergency appropriations to meet a pressing need for public expenditure, for other than regular or recurring requirements, to protect the public health, safety or welfare. Such appropriation shall be by ordinance adopted by the favorable votes of five (5) or more of the City Council members qualified and serving, and shall be made only upon recommendation of the City Manager. The total amount of all emergency appropriations made in any fiscal year shall not exceed the amount allowed by state law.

(Charter amendment approved by voters January 20, 1996)

SECTION 8.06 BORROWING TO MEET EMERGENCY APPROPRIATIONS

In the absence of unappropriated available revenues or other funds to meet emergency appropriations provided for under the preceding Section 8.05, the City Council may by resolution, authorize the borrowing of money to meet such deficit as provided by law.

(Charter amendment approved by voters January 20, 1996)

SECTION 8.07 BORROWING IN ANTICIPATION OF PROPERTY TAXES

In any fiscal year, in anticipation of the collection of the ad valorem property tax for such year, whether levied or to be levied in such year, the City Council may by resolution authorize the borrowing of money, not to exceed in any fiscal year an amount equal to ten percent (10%) of the budget for that fiscal year. Such borrowing shall be by the issuance of negotiable notes of the City, each of which shall be designated, "Tax Anticipation Note for the Year ____" (stating the tax year). Such notes shall mature and be payable not later than the end of the fiscal year in which issued.

(Charter amendment approved by voters January 20, 1996)

Home Rule Charter

SECTION 8.08 DEPOSITORY

All monies received by any person, department or agency of the City for or in connection with affairs of the City shall be deposited promptly in the City depository or depositories, which shall be designated by the City Council in accordance with such regulations and subject to such requirements as to security for deposits and interest thereon as may be established by ordinance. All checks, vouchers, or warrants for the withdrawal of money from the City depositories shall be signed by the Mayor or City Manager and countersigned by an authorized designee, as approved by City Council ordinance. Provided, that the City Council, under such regulations and limitations as it may prescribe, may by ordinance authorized the use of machine-imprinted facsimile signatures of said Mayor and City Manager and authorized designee on such checks, vouchers and warrants.

(Charter amendment approved by voters January 20, 1996; May 15, 2004)

SECTION 8.09 PURCHASE PROCEDURE

All purchases made and contracts executed by the City shall be pursuant to a requisition from the head of the office, department or agency whose appropriation will be charged and no contract order shall be binding upon the City unless the City Manager certifies that there is to the credit of such office, department or agency a sufficient unencumbered appropriation and allotment balance to pay for the supplies, materials, equipment or contractual services for which the contract or order is to be issued.

(Charter amendment approved by voters November 6, 1979; April 5, 1986)

SECTION 8.10 INDEPENDENT AUDIT

At the close of each fiscal year, and at such other times as it may be deemed necessary, the Council shall cause an independent audit to be made of all accounts of the City by a certified public accountant. The certified public accountant so selected shall have no personal interest, directly or indirectly, in the financial affairs of the City or any of its officers. Upon completion of the audit, a copy of the audited annual financial report shall be placed in the public library and placed on file in the City Secretary's office as public record.

(Charter amendment approved by voters January 20, 1996; May 15, 2004; May 10, 2008)

Budget

ORDINANCE NO. O-2015-2819

AN ORDINANCE APPROVING AND ADOPTING A BUDGET FOR THE CITY OF ROUND ROCK, TEXAS, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2015, AND ENDING SEPTEMBER 30, 2016, DIRECTING THE CITY CLERK TO FILE A TRUE COPY OF THE BUDGET WITH THE COUNTY CLERKS OF WILLIAMSON AND TRAVIS COUNTIES, TEXAS.

WHEREAS, the City Manager of the City of Round Rock, Texas, has heretofore submitted, in accordance with the state law and the City's Charter, a budget for said City, for the fiscal year beginning October 1, 2015, and ending September 30, 2016; and

WHEREAS, proper and timely notice that a public hearing on such budget would be held on September 10, 2015 was given and made in accordance with the law and within the time limits set forth by law; and

WHEREAS, such public hearing was held in accordance with law on September 10, 2015, prior to final adoption of this ordinance; Now Therefore

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ROUND ROCK, TEXAS, THAT:

The budget submitted by the City Manager for the fiscal year beginning October 1, 2015 and ending September 30, 2016, as summarized in Exhibit "A" attached hereto, is hereby in all things approved and adopted and it shall be effective as of October 1, 2015. Budgeted items included in Exhibit "B" attached hereto, are considered approved for procurement purposes in accordance with §2-326 of the City Code, except as noted in the policy statement in Exhibit "B".

In accordance with §102.008(a)(1), Local Government Code, the Director of Finance is directed to file with the City Clerk a true copy of the final budget as adopted by the City Council, and the City Clerk is directed to certify as a true copy said budget and file it with this ordinance in the official records of the City.

Budget

In accordance with §102.008(a)(2)(A), Local Government Code, the City Clerk is directed to ensure that a copy of the budget, including the cover page, is posted on the City's website.

In accordance with §102.008(a)(2)(B), Local Government Code, the City Clerk is directed to ensure that the record vote described by §102.007 (d)(2), Local Government Code is posted on the City's website at least until the first anniversary of the date this ordinance is adopted.

In accordance with §102.009(d), Local Government Code, the City Clerk is directed to file a certified copy of this ordinance along with a true copy of the budget with the County Clerk of Williamson County and the County Clerk of Travis County.

The City Council hereby finds and declares that written notice of the date, hour, place and subject of the meeting at which this Ordinance was adopted was posted and that such meeting was open to the public as required by law at all times during which this Ordinance and the subject matter hereof were discussed, considered and formally acted upon, all as required by the Open Meetings Act, Chapter 551, Texas Government Code, as amended.

READ and APPROVED on first reading this the 10th day of September, 2015.

READ, APPROVED and ADOPTED on second reading this the 24th day of September, 2015.



ALAN MCGRAW, Mayor
City of Round Rock, Texas

ATTEST:



SARA L. WHITE, City Clerk

Tax Levy

ORDINANCE NO. O-2015-2823

AN ORDINANCE LEVYING TAXES FOR THE MAINTENANCE AND OPERATION OF THE MUNICIPAL GOVERNMENT OF THE CITY OF ROUND ROCK, TEXAS, AND PROVIDING FOR THE INTEREST AND SINKING FUND FOR THE YEAR 2015.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ROUND ROCK, TEXAS:

I.

That there is hereby levied and there shall be collected for the maintenance and operation of the municipal government of the City of Round Rock, Texas, for the year 2015 upon all property, real, personal and mixed, within the corporate limits of said City subject to taxation, a tax of 41.465 cents on each One Hundred Dollars (\$100.00) valuation of property. THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 4.49 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$10.93.

That there is hereby levied and there shall be collected for the City of Round Rock, Texas, to provide for Interest and Sinking Funds for the year 2015 upon all property, real, personal and mixed, within the corporate limits of said City subject to taxation, a tax of 16.039 cents on each One Hundred Dollars (\$100.00) valuation of property.

SUMMARY

Maintenance and operation of the Municipal Government	25.446 cents
Interest and Sinking	16.019 cents
Total Tax per \$100.00 of valuation	41.465 cents

0112.1504; 00341371

Tax Levy

That the City Clerk shall ensure that the City's home page of its internet website shall include the following statement: "THE CITY OF ROUND ROCK ADOPTED A TAX RATE THAT WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 4.49 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$10.93."

II.

All monies collected under this ordinance for the specific items herein named, be and the same are hereby appropriated and set apart for the specific purpose indicated in each item and that the Assessor and Collector of Taxes, and the City Chief Financial Officer shall keep these accounts so as to readily and distinctly show the amount collected, the amounts expended and the amount on hand at any time, belonging to such funds. All receipts for the City not specifically apportioned by this ordinance are hereby made payable to the General Fund of the City.

The City Council hereby finds and declares that written notice of the date, hour, place and subject of the meeting at which this Ordinance was adopted was posted and that such meeting was open to the public as required by law at all times during which this Ordinance and the subject matter hereof were discussed, considered and formally acted upon, all as required by the Open Meetings Act, Chapter 551, Texas Government Code, as amended.

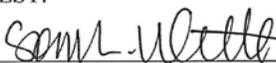
READ and **APPROVED** on first reading this the 10th day of September, 2015.

Tax Levy

READ, APPROVED and ADOPTED on second reading this the 24th day of September, 2015.



ALAN MCGRAW, Mayor
City of Round Rock, Texas

ATTEST:


SARA L. WHITE, City Clerk

Water / Sewer Utility Rates

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ORDINANCE NO. G-13-05-09-F2

AN ORDINANCE AMENDING CHAPTER 44, SECTIONS 44-29 AND 44-30, CODE OF ORDINANCES (2010 EDITION), CITY OF ROUND ROCK, TEXAS, REGARDING WATER AND SEWER RATES; AND PROVIDING FOR A SAVINGS CLAUSE AND REPEALING CONFLICTING ORDINANCES AND RESOLUTIONS.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ROUND ROCK, TEXAS:

I.

That Chapter 44, Section 44-29(f)(4), Code of Ordinances (2010 Edition), City of Round Rock, Texas, is hereby amended to read as follows:

Sec. 44-29. Water.

(f) *Water rates for retail customers.*

(4) *Volume rates for nonpeak billing periods.* For water consumed during nonpeak billing periods, each customer shall pay a volume rate of \$2.35 in the amount set forth below per 1,000 gallons or fraction thereof consumed during such billing period.

Charge Effective before January 1, 20105	Charge Effective January 1, 2015	Charge Effective January 1, 2016
\$2.35	\$2.42	\$2.49

II.

That Chapter 44, Section 44-29(f)(7), Code of Ordinances (2010 Edition), City of Round Rock, Texas, is hereby amended to read as follows:

Sec. 44-29. Water.

(f) *Water rates for retail customers.*

(7) *Monthly service charge.* Except as provided below, in addition to the above volume rates, each customer shall pay a monthly water service charge pursuant to the following schedule regardless of the amount of water used:

Meter Size in inches	Monthly Service Charge Effective Until January 1, 20105	Monthly Service Charge Effective January 1, 2015	Monthly Service Charge Effective January 1, 2016
5/8	\$13.84	\$14.26	\$14.69
3/4	\$19.28	\$19.86	\$20.46

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Water / Sewer Utility Rates

1	1	\$30.45	\$31.36	\$32.30
2	1 1/2	\$58.34	\$60.09	\$61.89
3	2	\$91.81	\$94.56	\$97.40
4	3	\$169.92	\$175.02	\$180.27
5	4	\$281.51	\$289.96	\$298.66
6	6	\$877.65	\$903.98	\$931.10
7	8	\$1,534.03	\$1,580.05	\$1,627.45
8	10	\$2,409.19	\$2,481.47	\$2,555.91
	12	\$2,956.17	\$3,044.86	\$3,136.21

III.

That Chapter 44, Section 44-30(a)(1) and (2), Code of Ordinances (2010 Edition), City of Round Rock, Texas, is hereby amended to read as follows:

Sec. 44-30. Sewer.

(a) Sewer rates for retail customers inside the city limits. The rate schedule for retail customers of the city's sanitary sewer system shall be hereinafter set forth.

(1) Volume rates. The sewer volume rate for retail customers shall be ~~\$3.23~~ in an amount set forth below per 1,000 gallons of water used for all users:

Charge Effective Until January 1, 2015	Charge Effective January 1, 2015	Charge Effective January 1, 2016
\$3.23	\$3.29	\$3.39

Meter Size	Monthly Service Charge Effective Until January 1, 2015	Monthly Service Charge Effective January 1, 2015	Monthly Service Charge Effective January 1, 2016
5/8"	\$12.63	\$12.88	\$13.27
3/4"	\$16.48	\$16.81	\$17.31
1"	\$23.63	\$24.10	\$24.82
1 1/2"	\$43.08	\$43.94	\$45.26
2"	\$66.43	\$67.76	\$69.79
3"	\$120.89	\$123.31	\$127.01
4"	\$198.70	\$202.67	\$208.75
6"	\$585.64	\$597.35	\$615.27
8"	\$1,021.96	\$1,042.40	\$1,073.67
10"	\$1,603.71	\$1,635.78	\$1,684.85

Water / Sewer Utility Rates

1	12"	\$1,967.29	\$2,006.64	\$2,066.84
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2) *Monthly service charge.* Except as provided below, in addition to the foregoing rates, each customer shall also pay a monthly sewer service charge pursuant to the following schedule, regardless of the amount of water used:

IV.

A. All ordinances, parts of ordinances, or resolutions in conflict herewith are expressly repealed.

B. The invalidity of any section or provision of this ordinance shall not invalidate other sections or provisions thereof.

C. The City Council hereby finds and declares that written notice of the date, hour, place and subject of the meeting at which this Ordinance was adopted was posted and that such meeting was open to the public as required by law at all times during which this Ordinance and the subject matter hereof were discussed, considered and formally acted upon, all as required by the Open Meetings Act, Chapter 551, Texas Government Code, as amended.

READ and APPROVED on first reading this the 25th day of APRIL, 2013.

READ, APPROVED and ADOPTED on second reading this the 9th day of May, 2013.


 ALAN MCGRAW, Mayor
 City of Round Rock, Texas
 Kris Whitfield, Mayor Pro-tem

ATTEST:

 SARA L. WHITE, City Clerk

Glossary

Accrual Basis – A method of accounting that recognizes the financial effect of events, and interfund activities when they occur, regardless of the timing of related cash flows.

Ad Valorem Tax – A tax levied on the assessed value of real property (also known as “property taxes”).

Amortize – To provide for the gradual extinguishment of (as a mortgage) usually by contribution to a sinking fund at the time of each periodic payment.

Appropriation – a specific amount of money authorized by City Council to make expenditures and incur obligations for specific purposes, frequently used interchangeably with “expenditures”.

Assessed Valuation - A valuation set upon real estate or other property by a government as a basis for levying taxes. (Note: Property values are established by the Williamson County Appraisal District).

Asset - A probable future economic benefit obtained or controlled by a particular entity as a result of past transactions or events. A current asset is cash or readily convertible into cash within a one-year time frame.

Benchmark - A comparison of performances across many organizations in order to better understand one’s own performance.

Bond - A written promise to pay a specific sum of money, called the face value or principal amount, at a specific date or dates in the future, called the maturity date, together with periodic interest at a specified rate.

Bonded Debt - The portion of indebtedness represented by outstanding bonds.

Budget - A plan of financial operation specifying expenditures to be incurred for a given period to accomplish specific goals, and the proposed means of financing them.

Budget Calendar – The schedule of key dates or milestones which the City follows in preparation, adoption, and administration of the budget.

Budget Year – From October 1st through September 30th, this is the same as the fiscal year.

Capital Improvement Program – A plan for capital expenditures to provide long-lasting physical improvements to be incurred over a fixed period of several future years. Examples include land, improvements to land, easements, buildings, building improvements and infrastructure.

Capitalized Lease Proceeds - Financing obtained through a three to five year leasing program for durable equipment and rolling stock.

Capital Outlay - Expenditures which result in the acquisition of or addition to fixed assets.

Capital Projects Fund - A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities or equipment.

Capital Recovery Fee - see Impact Fee

Community Development Block Grant (CDBG) – Federal HUD entitlement funds to meet a variety of needs of low income citizens including housing, infrastructure, equipment, facilities and public services.

Certificate of Obligation (C.O.) - A form of general obligation debt.

Appendix

Glossary

Certified Tax Roll - A list of all taxable properties, values and exemptions in the City. This roll is established by the Williamson County Appraisal District.

Comprehensive Annual Financial Report - The annual financial report prepared by the City of Round Rock covering all financial activities and audited by an independent certified public accountant.

Convention and Visitor's Bureau (CVB) - The designated sales and marketing department for the City.

Debt Service - The payment of principal and interest on borrowed funds.

Debt Service Fund - A fund established to account for the accumulation of resources for, and the payment of, long-term debt principal and interest.

Delinquent Taxes - Taxes remaining unpaid on and after the date due.

Dell Sales Tax - Economic development agreement entitles Dell to 41.67% rebate of the 1.5% - expires 2043

Demand - Reflects the scope of a program in terms of population or user activity.

Department - A logical division or classification of activities within the City (e.g. Police Department, Water Treatment Plant Department, etc.).

Depreciation - The decrease in value of physical assets due to use and the passage of time.

Destination Marketing Organization (DMO) - A resource used by the CVB to enhance the "Sports Capital of Texas" marketing program for the City.

Division - A logical subset of the city department used to help manage expenditures by activity.

Effectiveness - A program performance indicator that measures the quality of the program outputs.

Efficiency - A program performance indicator that measures the accomplishments of program goals and objectives in an economical manner.

Encumbrance - Commitments related to unperformed (executory) contracts for goods or services.

Enterprise Fund - A fund used to account for operations financed and operated in a manner similar to private business enterprises in that they are self-supported by user fees. These funds use full accrual accounting.

Executive Pay - This is the pay structure established for the City Management and City Director level positions.

Exempt Pay - This is the City's pay structure for positions that are not paid by the hour. These positions also do not have overtime compensation.

Expenditure - The actual outflow of funds paid for an asset obtained or goods and services obtained.

Expense - A charge incurred in an accounting period, whether actually paid in that accounting period or not.

Filing Fee - A processing and review fee charge when any map (or plat) is tender to the planning department.

Fiscal - Pertaining to finances in general

Fiscal Year - A twelve-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations.

Fixed Assets - Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment.

Franchise - A special privilege granted by a government permitting the continuing use of public property and rights-of-way, such as city streets.

Full Faith and Credit - A pledge of the general taxing power of the City to repay debt obligations. This term is typically used in reference to general obligation bonds.

Full-time Equivalent (FTE) - A quantifiable unit of measure utilized to convert hours worked by part-time, seasonal employees into hours worked by full-time employees. Full-time employees work 2080 hours annually. A part-time employee working 1040 hours annually represents a .5 FTE.

Fund - A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein. Funds are usually established to account for activities of a certain type.

Fund Balance - The excess of assets over liabilities in a governmental fund.

Gap Analysis - A technique for determining the steps to be taken in moving from a current state to a desired future-state. Also called need-gap analysis, needs analysis, and needs assessment.

GAAP - Generally Accepted Accounting Principles.

General Fund - The fund used to account for all financial resources except those required to be accounted for in another fund. This fund includes most of the basic operating services such as police and fire protection, parks and recreation, library services, street maintenance and general administration.

General Obligation Bonds - Bonds for the payment of which the full faith and credit of the City is pledged.

GIS (Geographical Information System) Fees - A fee intended to defray costs of adding plats to the City's electronic mapping system.

Goals - Generalized statements of where an organization desires to be at some future time with regard to certain operating elements (e.g. financial condition, service levels provided, etc.)

Governmental Fund - It refers to the General Fund, all Special Revenue Funds and Debt Service Funds.

Grant - Contributions or gifts of cash or other assets from another government to be used for a specific purpose, activity or facility.

HOT - Hotel Occupancy Tax - 7% of room rental

- Limited by state law to specific tourism promotion purposes
- Typically termed as "heads in beds" programs

I&S G.O. Bond Fund - Interest and Sinking General Obligation Bond Fund (See also Debt Service Fund).

Impact Fee - A fee assessed to new water and wastewater service connections. Fees are to be used for specific water and wastewater system improvements and are accounted for in the Water/Wastewater Utility Impact Fee account group.

Income - Funds available for expenditure during a fiscal year.

Appendix

Glossary

Infrastructure - Substructure or underlying foundation of the City (e.g. streets, utility lines, water and wastewater treatment facilities, etc.)

Inputs - A program performance indicator that measures the amount of resources expended or consumed by the program in the delivery of service during the fiscal year.

Inventory - A detailed listing of property currently held by the City.

LaserFiche - A document management system.

Liability - Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events. Current liabilities are expected to require the use of cash within a one-year time frame.

Levy - To impose taxes, special assessments, or service charges for the support of City activities.

Line Item Budget - A budget that itemizes each expenditure category (personnel, supplies, contract services, capital outlay, etc.) separately, along with the dollar amount budgeted for each specified category.

Long-Term Debt - Any un-matured debt that is not a fund liability with a maturity of more than one year.

Modified Accrual Basis - The basis of accounting in which revenues are recognized in the accounting period in which they become measurable and available. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable.

Non-exempt Pay - This is the City's pay structure for positions that are paid by the hour. These positions are eligible for overtime pay after working eight hours a day which would reflect a week's total hours above 40.

Objectives - Specific, measurable targets set in relation to goals.

Operating Budget - Plans of current, day-to-day expenditures and the proposed means of financing them.

Outputs - These are program performance indicators that measure the quantity of work performed by the program. These are units of service delivered by the program to its customers. Sometimes this is called workload.

Performance Budget - A budget that focuses upon activities rather than line item expenditures. Work load and unit cost data are collected in order to assess efficiency of services.

Policy - A plan, course of action, or guiding principle, designed to set parameters for decisions and actions.

Program - A logical division or classification of activities within the City or within a Department. See also Department.

Property Tax - Taxes that are levied on both real and personal property according to the property's valuation and tax rate.

Public Works - A combination of city departments organized to support the City Strategic Plan by sharing resources to improve efficiencies of common tasks.

Reserve – An account used to indicate that a portion of a fund’s balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

Re-use Water – Water that has been treated from the wastewater treatment plant which meets TCEQ requirements to be used in limited ways rather than potable water.

Revenue - Funds received as income. It includes such items as tax payments, fees from specific services, fines, interest income, franchise fees, etc.

Revenue Bond - Bonds whose principal and interest are payable exclusively from user fees (e.g. Water and Wastewater utility rates).

Repair and Replacement Fund - A utility fund established for major wastewater system improvements. Funding originated through the conveyance of a portion of the City’s regional wastewater plant to the City of Austin.

Risk Management – An organized effort to protect the City’s assets against loss, utilizing the most economical methods.

RRTEDC –

- Round Rock Transportation and Economic Development Corporation
- Type B Sales Tax entity – 0.5% of sales tax

Sales Tax - Levied on applicable sales of goods and services at the rate of 8.25 percent in Round Rock. The City receives revenue from the sales tax at the rate of 1.5 percent. The Round Rock Transportation System Corp. receives 0.5 percent. Revenue from the remaining portion of the rate is collected by the state.

- 1.0% - General uses – goes to General Fund
- 0.5% - Property tax reduction – goes to General Fund
- 0.5% - Economic Development / Transportation – goes to Type B fund

Self-Financed Construction Fund – A fund used to allocate cash funding for projects rather than issuing debt. The fund’s sources are year-end transfers from the respective fund.

- Cash balances to fund major CIP and Repair & Maintenance of facilities, parks and internal services
- These funds support the City’s pay-as-you-go philosophy
- City has typically used conservative revenue projections to create excess sales tax revenues from prior years to cash fund projects and maintenance that might otherwise be debt financed or deferred
- Both the General Fund and Utilities strategically manage cash available to fund current and future projects
- GSFC – General Self Financed Construction, from excess General Fund Revenues or unspent General Fund budget
- UFSC – Utility Self Financed Construction, from excess water and wastewater revenues or unspent utility budget

Special Revenue Fund - A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes (e.g. Hotel/Motel Special Revenue Funds, Drainage Fund, Law Enforcement Fund, Library Fund, Municipal Court Fund, Parks Improvement and Acquisition Fund, PEG Fund, Tree Replacement Fund).

Strategic Budget – A budget that is closely linked to the City’s Strategic Plan and Departmental Goals, Objectives, and Performance Measures. Strategic Budgeting is the process that the City of Round Rock utilizes to link the City’s Strategic Plan and individual Departmental strategy and performance to the City’s Budget.

Strategic Plan - A collectively supported vision of the City's future including observations regarding the potential effects of various operating decisions.

Subdivision Development Fee - A fee related to the inspection of subdivision improvements equating to 1.5 percent of the actual total construction costs.

Tax Base - The total value of all real and personal property in the City as of January 1st of each year, as certified by the Appraisal Review Board.

Tax Levy - The total amount of taxes imposed by the City on taxable property, as determined by the Williamson Central Appraisal District.

Tax Rate - The amount of tax stated in terms of a unit of the tax base (e.g. cents per hundred dollars valuation).

Travis Central Appraisal District - Established under state law and granted responsibility for discovering and listing all taxable property, appraising that property at market/production value, processing taxpayer applications for exemptions, and submitting the appraised values and exemptions to each taxing unit. This listing becomes the Certified Tax Roll for the taxing unit.

Utility Fund - See Water/Wastewater Utility Fund.

Venue -

- Separately voted HOT tax of 2% of room rental
- Dedicated to Sports Center

Water/Wastewater Utility Fund - A governmental accounting fund better known as an enterprise fund or proprietary fund in which the services provided are financed and operated similarly to those of a private business. The rates for these services are established to insure that revenues are adequate to meet all necessary expenditures.

Williamson Central Appraisal District - Established under state law and granted responsibility for discovering and listing all taxable property, appraising that property at market/production value, processing taxpayer applications for exemptions, and submitting the appraised values and exemptions to each taxing unit. This listing becomes the Certified Tax Roll for the taxing unit.

Working Capital - The excess of current assets over current liabilities.

Acronyms

List of Acronyms

ADA	Americans with Disability Act
AED	Automatic External Defibrillator
ALS	Advanced Life Support
ARRA	American Recovery and Reinvestment Act
ASE	Automotive Service Excellent
BCRUA	Brushy Creek Regional Utility Authority
BCRWWS	Brushy Creek Regional Waste Water System
BCFM	General Services – Building Construction & Facility Maintenance
BLS	Basic Life Support
BMP	Best Management Practice
BRA	Brazos River Authority
CAFR	Comprehensive Annual Financial Report
CAMPO	Capital Area Metropolitan Planning Organization
CARTS	Capital Area Rural Transit System
CDBG	Community Development Block Grant
CID	Criminal Investigations Division
CIP	Capital Improvement Program
CMRC	Clay Madsen Recreation Center
CO's	Certificate of Obligations Debt
CSR	Customer Service Representative
CTRMA	Central Texas Regional Mobility Authority
CTTS	Central Texas Turnpike Authority
DRC	Development Review Committee
EDPOC	Economic Development Partnership Operations Committee
EMT	Emergency Medical Technician
EPA	Environmental Protection Agency
ESD	Emergency Service District
ETJ	Extraterritorial Jurisdiction
FEMA	Federal Emergency Management Agency
FRAP	First Responder Advanced Provider
FTE	Full-Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographical Information Systems
GO's	General Obligations Debt
GPS	Global Positioning Satellite
GSFC	General Self-Financed Construction
HMCF	Hotel / Motel Construction Fund
HMRB	Hotel / Motel Revenue Bonds
H.O.T.	Hotel Occupancy Tax Fund
H.O.T S&CV	Hotel Occupancy Sports & Community Venue Fund
HPC	Historic Preservation Commission
HPO	High Performance Organization
HRMS	Human Resources Management System
I & I	Inflow & Infiltration
I & S	Interest & Sinking Bonds
ILS	Integrated Library System
ISO	Insurance Services Office, Inc.
ITC	Information Technology & Communication
LCRA	Lower Colorado River Authority

Appendix

Acronyms

LUE	Living Unit Equivalent
MGD	Million Gallons per Day
MS4	Municipal Separate Storm Sewer System
MUD	Municipal Utility District
NELAC	National Environmental Laboratory Accreditation Conference
NFPA	National Firefighter Protection Association
NPDES	National Pollutant Discharge Elimination System
NRMSIR's	Nationally Recognized Municipal Securities Information Repositories
O & M	Operations & Maintenance
OCA	Office of Court Administration
P & Z	Planning and Zoning Commission
PARD	Parks and Recreation Department
PEG	Public, Educational, Governmental Access
PMA	Preventive Maintenance Basic
PMC	Preventive Maintenance Complete
PUD's	Planned Unit Developments
ROW	Right-of-Way
RREDTC	Round Rock Economic Development & Transportation Corporation
RRHEC	Round Rock Higher Education Center
RRISD	Round Rock Independent School District
SALT	Seniors and Law Enforcement Together
SCADA	Supervisory Control and Data Acquisition
SDWA	Safe Drinking Water Act
SEC	Securities and Exchange Commission
TAP	Telephone Assurance Program
TCAD	Travis Central Appraisal District
TCEQ	Texas Commission on Environmental Quality
TML	Texas Municipal League
TPDES	Texas Pollutant Discharge Elimination System
TRANS	Round Rock Economic Development & Transportation Corporation
TWDB	Texas Water Development Board
TxDOT	Texas Department of Transportation
UCF	Utility Construction Fund
VMF	General Services – Vehicle Maintenance Facility
VoIP	Voice over Internet Protocol
WCID	Water Control & Improvement District
WCAD	Williamson Central Appraisal District
WiFi	Wireless Fidelity
WMSON	Williamson County
ZBA	Zoning Board of Appeals





Annual Operating Budget

2015-2016

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