



CARROLLTON
TEXAS

Where Connections Happen

Carrollton Named Top Ten
in Best Texas Cities for
Young Families

2012-2014
Carrollton City Council

Carrollton
Celebrates
100 Years
1913-2013

600 Participated in the
Carrollton Trails 5K Run &
1 Mile Fun Walk

Carrollton Ranked #1 in
Economic Development by
Dallas Business Journal

CytusOne

Approved Annual Budget for Municipal Services

October 1, 2013 to September 30, 2014

15,000 Attended
the 2012 Festival
at the Switchyard

Award Winning Fumeaux
Creek 5 Channel
Improvement Project

Fire Station #8
Opens 2013



APPROVED ANNUAL BUDGET FOR MUNICIPAL SERVICES

FISCAL YEAR
OCTOBER 1, 2013 – SEPTEMBER 30, 2014



Front Row (L-R): Mayor Matthew Marchant, Councilmember Jeff Andonian
Second Row (L-R): Councilmember Doug Hrbacek, Councilmember Lisa Sutter, Councilmember Terry Simons
Third Row (L-R): Councilmember Anthony Wilder, Mayor Pro Tem Kevin Falconer, Deputy Mayor Pro Tem Bob Garza

Leonard Martin, City Manager
Erin Rinehart, Assistant City Manager, Culture, Leisure & Support Services
Marc Guy, Assistant City Manager, Development
Bob Scott, Assistant City Manager, Financial Services

This budget will raise more revenue from property taxes than last year's budget by an amount of \$2,421,229, which is a 4.4% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$430,338.

The record vote of each member of the governing body by name voting on the adoption of the budget was as follows:

FOR: Mayor Pro Tem Kevin Falconer, Deputy Mayor Pro Tem Bob Garza, Councilmember Jeff Andonian, Councilmember Doug Hrbacek, Councilmember Terry Simons, and Councilmember Lisa Sutter

AGAINST: Councilmember Anthony Wilder

PRESENT and not voting: Mayor Matthew Marchant (does not vote unless there is a tie vote)

The municipal property tax rates for the preceding fiscal year, and each municipal property tax rate that has been adopted or calculated for the current fiscal year, include:

	Fiscal Year <u>2014</u>	Fiscal Year <u>2013</u>
Adopted Property Tax Rate	\$0.617875	\$0.617875
Effective Tax Rate	\$0.593717	\$0.614266
Effective Maintenance and Operations Tax Rate	\$0.395717	\$0.396109
Rollback Tax Rate	\$0.630801	\$0.633785
Debt Tax rate	\$0.203427	\$0.205988

The total amount of outstanding municipal debt obligations secured by property taxes is \$155,755,000. The total amount of outstanding debt obligations considered self-supporting is \$1,440,000. Self-supporting debt is currently secured by golf course revenues. In the event such amounts are insufficient to pay debt service, the City will be required to assess an ad valorem tax to pay such obligations.

Fiscal Year 2014 Principal and Interest Requirements for Debt Service are:

Property Tax Supported Debt: \$19,506,545

Self-Supporting Debt: \$415,000

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Executive Summary

The City Council adopted the following vision, principles and goals at their 2012 retreat.

Our Vision for Carrollton:

To create and maintain a highly regarded, safe, family-oriented, vibrant and attractive community with diverse development, a successful transit-oriented development (TOD) district and a wide variety of housing, culture, entertainment and leisure venues that provides a high quality of life; a community where the economic development and investment potential draw individuals and companies to do business in Carrollton.

Financially sustain our community

- Monitor Federal and State legislative issues
- Continue implementing 2007 bond program
- Ensure Public Safety sustainability
- Maintain warehouse and industrial development tax base
- Initiate discussion on the future of the Metrocrest Hospital Authority

Maintain and enhance the quality, vitality and attractiveness of our community

- Continue code enforcement and neighborhood integrity efforts
- Continue to expand trail system
- Ensure hotels and apartments are operating cleanly, safely, and responsibly
- Monitor the implementation of railroad quiet zones throughout the City
- Continue a pro-active plan to deal with migratory birds
- Fund traffic calming solutions in neighborhoods as identified
- Develop and implement a residential re-development incentive program
- Prevent expansion of the Camelot landfill
- Determine feasibility and cost of electronic announcement boards within the City

Improve our infrastructure

- Schedule and fund priority street improvement projects
- Continue to enhance sidewalk repair and replacement programs
- Improve infrastructure in older neighborhoods through the N.O.T.I.C.E. program

Improve our transportation system

- Implement the Transit-Oriented Development Master Plan
- Pursue development west of IH-35E including working with NTTA to market property along President George Bush Turnpike
- Maintain traffic signal synchronization at key intersections
- Monitor the design of the IH-35E widening project with TXDOT including design of the Belt Line Road underpass and establishing IH-35E entry features

Operate city government as a service business

- Continue shared services with other government agencies
- Maintain on-going emphasis on operating as a service business
- Enhance relationships with other government agencies, school districts, and neighboring cities.
- Maintain the city employee compensation and benefits plan

Reflect and promote a positive image of our community

- Continue a targeted branding and advertising strategy to improve perception in the Metroplex and with our citizens
- Provide activities that support a sense of community
- Evaluate and implement a Signature Element program to create a distinctive identity for Carrollton (i.e. wayfinding signs)
- Improve communication of the City's vision and goals to Boards and Commissions
- Pursue sponsorships for City assets
- Plant seeds and conduct a Bluebonnet Festival
- Conduct the 5K Trail Run
- Conduct a Carrollton Centennial Celebration
- Continue the Festival at the Switchyard.

Intentionally encourage quality new development and strategic re-development

- Pursue development of Raiford property
- Pursue specific types of restaurants and retail that fits Carrollton's long term vision
- Pursue intentional redevelopment of aging apartments that do not fit Carrollton's long term vision
- Pursue development agreements and annexation with adjacent land owners

Enhance the image of Carrollton's major corridors

- Pursue major street corridor redevelopment and cleanup
- Implement a plan that prioritizes, replaces, and builds masonry walls along arterial thoroughfares as needed and as funding is available
- Develop urban design guidelines to promote quality development and redevelopment in the city's major street corridors

BUDGET POLICY GUIDELINES

The Fiscal Year 2014 budget was developed within the context of the City Council adopted budget policies and goals and financial standards.

Discussion of the Fiscal Year 2014 budget began on February 19, 2013 with the presentation of the Multi-year Budget and Financial Forecast to City Council. This long-range forecast outlines the City's financial outlook for the next five years.

The following budget parameters were used to develop the budget:

- Provide a balanced budget with no tax rate increase.
- Continue to seek opportunities to reduce costs and increase operational efficiencies and effectiveness.
- Protect fiscal reserves and comply with financial policies.

A City Council work session was held on August 6, 2013, at which time staff discussed the Preliminary Budget with Council. An additional City Council work session was held on August 20, 2013, for Council to deliberate and provide guidance to staff for the finalization of the Proposed Budget.

Two public hearings on proposed tax rate and budget were held on September 3 and 10, 2013. The budget and tax rate were adopted on September 17, 2013.

BUDGET IN BRIEF

The Fiscal Year 2014 budget has recurring uses of funds in the operating, debt service and fleet replacement funds totaling \$185,330,000, an increase of 4.2% from the Fiscal Year 2013 budget. Recurring sources of funds for these funds total \$183,325,607, representing a 3.9% increase over the previous year budget.

	2012-13 Budget	2013-14 Budget	Change
Total Budget Recurring Uses of Funds –			
Operating, Fleet Replacement and Debt Service	\$177,891,873	\$185,330,000	4.2%
Total General Fund Recurring Uses of Funds	\$79,723,566	\$83,651,364	4.9%
Taxable Assessed Value	\$9,159,989,052	\$9,595,174,967	4.8%
Estimated Sales and Use Taxes	\$23,300,400	\$25,286,079	8.5%
Ad Valorem Tax Rate	\$0.617875	\$0.617875	0.0%
Total Utility Fund Recurring Uses of Funds	\$33,447,386	\$34,462,006	3.0%
Total Capital Program New Projects	\$38,239,781	\$35,759,945	-6.5%
Total City Full-time Equivalent Employees	801.35	817.75	2.0%

Property Tax

The Fiscal Year 2014 taxable assessed value for the City of Carrollton is \$9,595,174,967. This represents a 4.8% increase from the prior year. This taxable assessed value is adjusted by the incremental value allocated to the Tax Increment Reinvestment Zone and the value of Economic Development tax rebates to calculate the budgeted ad valorem tax revenue. Including these adjustments, the estimated taxable value is \$9,435,373,063, an increase of 4.3% from the same calculation in the prior year. Ad valorem tax revenue for the Fiscal Year 2014 Budget is \$57,132,835. The average homestead market value is \$175,065 compared to last year's average value of \$173,104, an increase of 1.1%. The Fiscal Year 2014 Budget keeps the property tax rate at \$0.617875 per \$100 assessed value. Based on this rate, taxes on the average homestead with the 20% homestead exemption will be \$866, a \$10 increase from the Fiscal Year 2013 amount of \$856.

Sales and Use Taxes

Sales tax revenue is expected to increase to \$25,184,079 in Fiscal Year 2014 from Fiscal Year 2013 budgeted revenue of \$23,225,400. Current estimate for Fiscal Year 2013 sales tax revenue has also been increased to \$24,776,800. In February 2013, Council approved a new financial standard that sales tax in excess of \$23,225,400 for Fiscal Year 2013 and adjusted annually for inflation will be transferred to capital projects funds for non-recurring, one-time uses.

This category also included Mixed Drink tax that is expected to increase to \$102,000 in Fiscal Year 2014 from Fiscal Year 2013 budget of \$75,000

Debt Issuance and Capital Funding

Over \$35 million for new capital projects are funded from debt issuance, non-recurring sources and tax revenue. Debt issuance of \$10,000,000 is planned in Fiscal Year 2014 from the bond program already authorized by voters. Should additional bonds be authorized by voters in the planned November election, any newly authorized bonds to be sold in Fiscal Year 2014 would require a budget amendment. Capital funding includes \$7.2 million for council directed strategic community reinvestment projects.

Multi-Year Forecasts

Multi-year financial forecasts for the next two fiscal years have also been included in the Budget.

BUDGET KEY CHANGES

Staffing and Compensation

Total full-time equivalent staffing for Fiscal Year 2014 is budgeted at 817.75, a 16.4 (2.0%) overall increase of positions from the Fiscal Year 2013 Budget. The following positions changes from the Fiscal Year 2013 Budget have been included in the Fiscal Year 2014 Budget:

Addition of 24.9 positions

- Police – 4.5 positions
 - Legal Advisor – .5 of a position – Full-time Legal Advisor position was eliminated in the Fiscal Year 2013 budget and budgeted as contract legal services.
 - Civilian Crime Analyst and Police Best Practices Coordinator positions to cover duties currently staffed by sworn officers.
 - 2 Traffic Officer positions to cover increased demands.
- Fire – 8 positions
 - A Business Systems Analyst position added to provide additional administrative support
 - Occupational Health and Safety Practitioner to coordinate a new health, fitness, wellness and safety program.
 - 6 Firefighters to provide full-time staffing for the 4th Medic unit.
- Municipal Court – 3.25 positions – 2.25 Service Support Specialists and a Marshal added to support continued increases in citation levels.
- Animal Services – 1 position – Additional Animal Care Specialist
- Parks and Recreation - .25 of a position – To provide additional hours for part-time recreation attendant duties.
- City Manager’s Office – .25 of a position – Part-time Administrative Support Assistant position hours increased to support open records requests.
- Resolution Center – 2.75 positions – Support Services Specialists added to support increased call volumes.
- Marketing – 1.5 positions – Marketing Assistant positions to provide for workload originally budgeted as contract services.
- City Attorney – .4 of a position – Part-time Chief Prosecutor position increased to full-time to cover hours previously covered by contract services.
- Facility Maintenance – .75 of a position – Special Projects Supervisor added to oversee facility projects.
- Utility Customer Service – 1 position – Additional Service Support Assistant
- Planning – .25 of a position – Part-time Administrative Support Assistant position upgraded to full-time.
- Water Production – 1 position – Water Resource Management Specialist to coordinate water conservation programs.

Reduction of 8.5 positions

- Fire – 3 positions – Elimination of 3 overfill positions that we added in a prior year. These positions were added as a budget tool. The elimination will not impact the number of authorized positions.
- Municipal Court – .5 of a position – Assistant Municipal Court Judge
- Environmental Services – 1 position – Administrative Support Specialist

- Tennis Center – 3 positions – Recreation Attendant positions eliminated with the outsourcing of Tennis Center operations.
- Economic Development – 1 position – Director to be replaced with a part-time contract position.

An employee compensation increase pool of 3% for increases effective October 1, 2013 is included in Fiscal Year 2014 in addition to scheduled civil service step increases. In prior years, annual compensation increases have been effective on January 1. As the first year of the increases were only for 75% of the fiscal year, this practice created a budget “hangover” as the remaining impact had to be funded from revenue increases in the following year. Changing the effective date of increases to October 1 will provide the full-year impact to be budgeted in the year of the increase.

The City has experienced a sharp increase in health claims during Fiscal Years 2012 and 2013. The City’s Health Plan consultant has projected the need for significant increases in premiums and/or changes to plan designs. The Fiscal Year 2014 Budget includes an 8% increase in both employee and employer health insurance rates and some changes to plan designs, with the remainder of the needed funds coming from a \$641,000 fund balance reduction in the Employee Health Fund.

The City’s actuarially required contribution to the Texas Municipal Retirement System (TMRS) decreased from 13.95% to 13.66% effective January 1, 2013. This required contribution will decrease again to 13.30% effective January 1, 2014. However, as part of the the long-term strategy to stabilize rates and improve funded status, the Fiscal Year 2014 Budget maintains the TMRS contribution at 13.95% with the 0.65% representing an additional contribution of approximately \$300,000. The City’s December 31, 2012 unfunded liability for its TMRS plan is \$15,420,962.

Technology Funding

With technology becoming an increasingly integral part of all operations, a long-term funding strategy was adopted for Fiscal Year 2013. The Fiscal Year 2014 Budget includes a recurring use of funds in the General Fund of \$1.45 million for technology replacements.

Golf Course Debt – Early Repayment

Non-recurring resources in the General Fund will be used for an early repayment of outstanding Golf Course debt. This repayment will be considered a loan to the Golf Course Fund from the General Fund and will be repaid at a 2% interest rate over the same four years remaining for the existing debt. This “internal refunding” will reduce the average annual debt service for the Golf Course fund from \$418,047 to \$374,892.

Rate Changes

Effective October 1, 2013, Solid Waste collection services for residential services will increase from \$16.32 to \$16.63 for base services and from \$6.84 to \$7.05 for an extra container based on scheduled increases in the Waste Management Contract. Additionally, the apartment monthly solid waste rate is will increase by \$0.25 to \$7.75 per unit per month.

The Fiscal Year 2014 Budget includes few additional fee increases with the most significant increase being to Ambulance fees. New charges for ambulance disposable supplies are expected to increase revenues by \$200,000. Fee changes other than to Solid Waste and Ambulance fees included in the Fiscal Year 2014 Budget are estimated to reduce revenues by \$10,850.



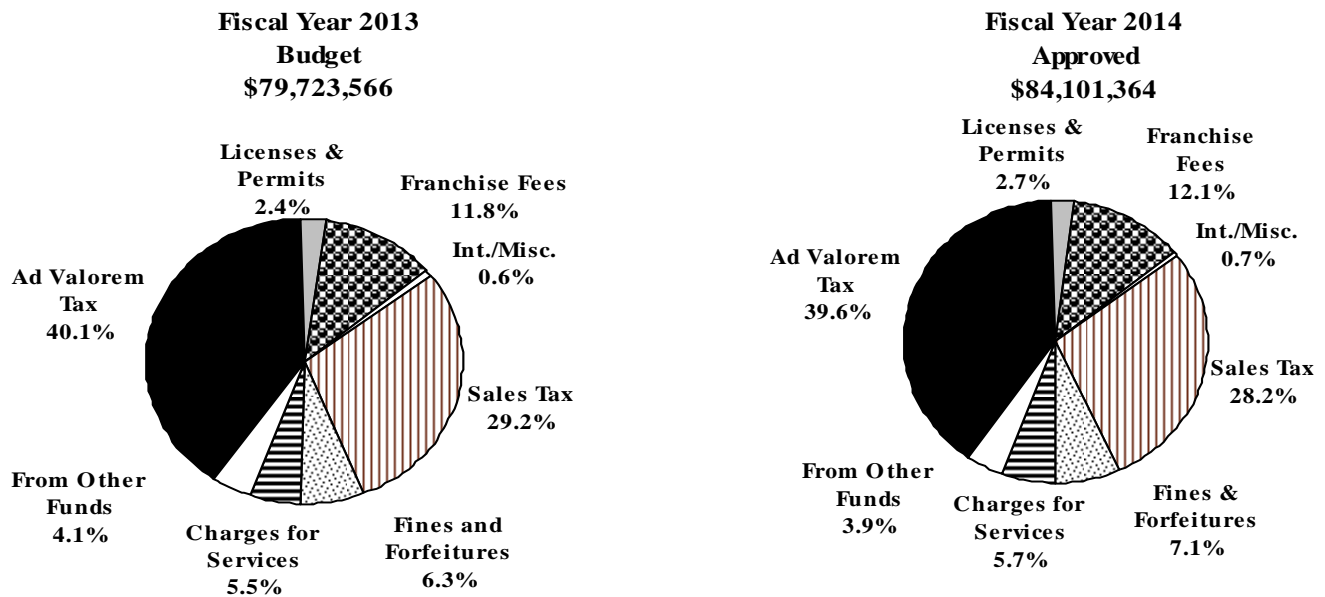
CARROLLTON
T E X A S

Budget Overview

GENERAL FUND

The General Fund accounts for operations of traditional governmental services as well as financial resources not required to be accounted for in other funds.

General Fund Recurring Sources of Funds



General Fund recurring sources of funds for the Fiscal Year 2014 Budget total \$84,101,364, an increase of 5.5% from Fiscal Year 2013. General ad valorem taxes (39.6%), sales taxes (28.2%) and franchise fees (12.1%) collectively produce 79.9% of the General Fund recurring sources of funds for Fiscal Year 2014 compared to 81.1% for the previous year.

**General Fund Recurring Sources of Funds
 Increases/Decreases from the FY 2013 Budget**

General Fund Revenue Source	FY 2014 Budget Amount	% of Total	Change from FY 2013	% Change from FY 2013 Budget
Ad Valorem Taxes, including				
Penalties and Interest ⁽¹⁾	\$33,274,038	39.6%	\$ 1,297,351	4.1%
Sales and Use Taxes ⁽²⁾	23,703,651	28.2%	403,251	1.7%
Franchise Fees ⁽³⁾	10,212,200	12.1%	806,700	8.6%
Licenses and Permits ⁽⁴⁾	2,258,900	2.7%	366,900	19.4%
Charges for Services ⁽⁵⁾	4,808,760	5.7%	453,027	10.4%
Fines and Forfeitures ⁽⁶⁾	5,978,605	7.1%	974,665	19.5%
Investment Income ⁽⁷⁾	162,000	0.2%	(8,000)	(4.7%)
Miscellaneous	409,500	0.5%	59,500	17.0%
From Other Funds	3,293,710	3.9%	24,404	0.7%
Total	<u>\$84,101,364</u>	<u>100.0%</u>	<u>\$ 4,377,798</u>	5.5%

⁽¹⁾ Estimated taxable assessed valuations (adjusted for the tax rebates and TIRZ incremental value) of \$9,435,373,063 represent an increase of 4.3% from the prior year.

⁽²⁾ In February 2013, Council approved a new financial standard that sales tax in excess of \$23,225,400 for Fiscal Year 2013 and adjusted annually for inflation will be transferred to capital projects funds for non-recurring, one-time uses. Fiscal Year 2014 sales and use tax revenue considered for recurring operating purposes are projected to be 1.7% over Fiscal Year 2013.

⁽³⁾ Franchise fees are projected to end Fiscal Year 2013 \$10,173,000 or 8.2% more than the original budget. Fiscal Year 2014 Franchise fee are projected to increase only slightly from the fiscal year 2013 amounts.

⁽⁴⁾ Increase in Licenses and Permits is primarily due to increases in Building Inspection fees due to increased activity.

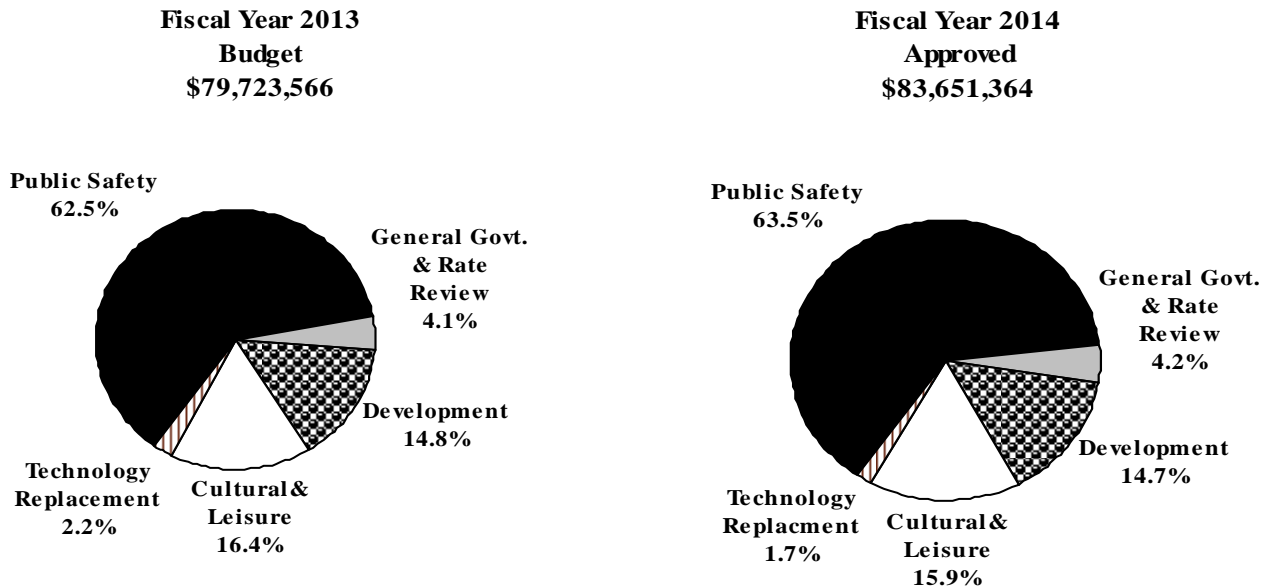
⁽⁵⁾ Increase in Charges for Services is primarily due to increase in Ambulance Transport, Alarm Permit, and Developer Inspection fees offset by a decrease in Culture and Leisure Tennis Center fees.

⁽⁶⁾ Fines and Forfeitures are projected to increase due to increases in Municipal Court fines from increased traffic enforcement citations.

⁽⁷⁾ Decrease in Investment Income is due to continued historically low interest rates.

General Fund Recurring Uses of Funds

General Fund recurring uses of funds total \$83,651,364 for the Fiscal Year 2014 Budget, an increase of 4.9% from the Fiscal Year 2013 Budget.



**General Fund Recurring Uses of Funds
Increases/Decreases from the FY 2013 Budget**

General Fund Function	FY 2014 Budget Amount	% of Total	Change from FY 2013	% Change from FY 2013 Budget
General Government ⁽¹⁾	\$ 3,524,834	4.2%	\$ 284,702	8.8%
Public Safety ⁽²⁾	53,063,898	63.5%	3,239,096	6.5%
Cultural and Leisure	13,309,014	15.9%	261,347	2.0%
Development	12,303,618	14.7%	467,653	4.0%
Technology Replacement	1,450,000	1.7%	(325,000)	(18.3%)
Total	\$83,651,364	100.0%	\$ 3,927,798	4.9%

⁽¹⁾ The increase in General Government is primarily due the change to the effective date of the employee compensation pool from January 1 to October 1. The compensation pool is budgeted in the Non-departmental business unit which is part of the General Government group.

⁽²⁾ The increase in Public Safety uses of funds is primarily due to staffing increases in the Police and Fire departments.

Fiscal Years 2015 and 2016 Forecasts

Forecasted recurring sources of funds for Fiscal Years 2015 and 2016 are projected to increase only slightly with Fiscal Year 2016 forecast recurring resources only projected at 2.8% higher than the Fiscal Year 2014 Budgeted revenues.

Recurring uses of funds in the Fiscal Years 2015 and 2016 Forecasts increase by 2.9% and 3.2%, respectively. These increases are primarily due compensation increase pools of 2% in Fiscal Year 2015 and 3% in Fiscal Year 2016 and 10% increases in health insurance premiums budgeted each year.

Based on these forecasted recurring sources and uses of funds, additional sources or reductions in uses of \$1,324,187 in Fiscal Year 2015 and \$2,883,740 in Fiscal Year 2016 are needed to maintain the General Fund target fund balance.

SPECIAL REVENUE FUNDS

The Special Revenue Funds account for the accumulation and disbursement of restricted resources. Special Revenue Funds consist of the Hotel/Motel Tax Fund, Digital Mapping Fund, Court Security Fund, Juvenile Case Management Fund, Public Safety Grants Fund, Commercial Motor Vehicles Enforcement Fund, Confiscated Assets Fund, Utility Rate Review Fund, and General Special Revenue Fund.

Beginning in Fiscal Year 2010, the Hotel/Motel Fund uses of funds included funding for the Festival at the Switchyard signature event and the Perry Museum operations. Funding for the operations of the Perry Museum was again budgeted in the General Fund beginning in Fiscal Year 2013. Budget projections show the Hotel/Motel Fund balance being fully depleted in 2014, requiring a subsidy from the General Fund of \$85,748 in Fiscal Year 2014, \$308,800 in Fiscal Year 2015 and \$318,035 in Fiscal Year 2016.

GENERAL DEBT SERVICE FUND

The General Debt Service Fund accounts for the accumulation of resources for and the payment of general long-term debt principal and interest. Debt service sources of funds consist primarily of ad valorem taxes with a small amount of interest income. Taxes levied for debt service cannot be used for any other purpose.

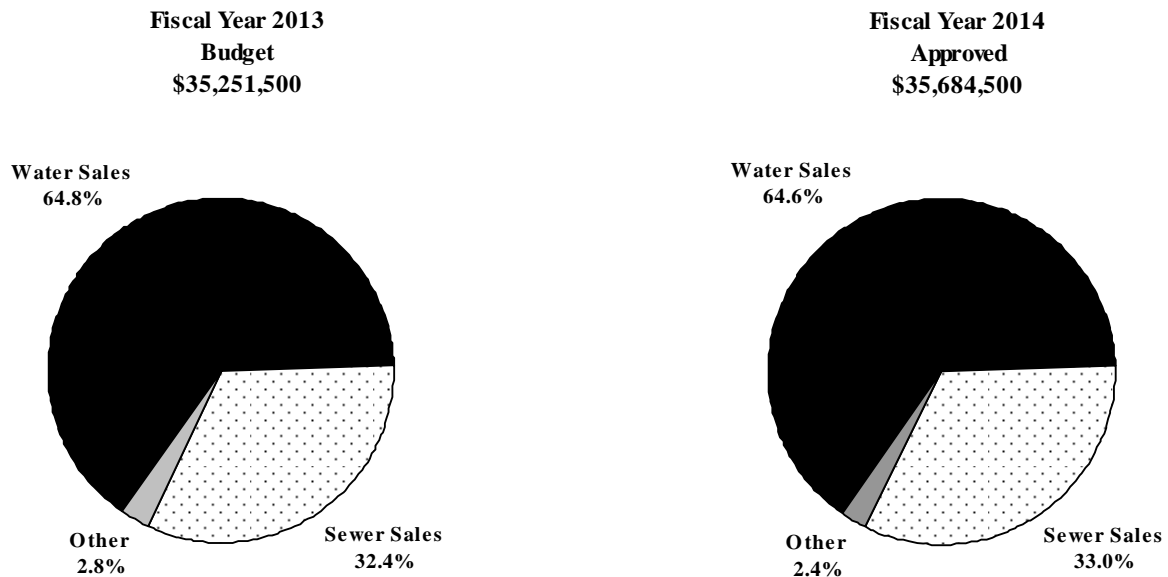
The projected Fiscal Year 2014 General Obligation debt service will require a debt service tax rate of \$0.203427 per hundred dollars of value. Beginning Fund Balance of \$4,881,452 represents 25% of projected debt service and is well in excess of the industry benchmark of 10% to 15% of annual debt service. The City will use this excess fund balance to smooth debt service impacts over future years by gradually drawing down fund balance to the recommended levels.

ENTERPRISE FUNDS

The Enterprise Funds account for operations that are financed and operated in a manner similar to private business enterprises. The intent of the City is that the costs of providing the goods and services to the public will be financed through user charges. The enterprise funds of the City are the Utility Fund, Golf Course Fund and the Solid Waste Fund.

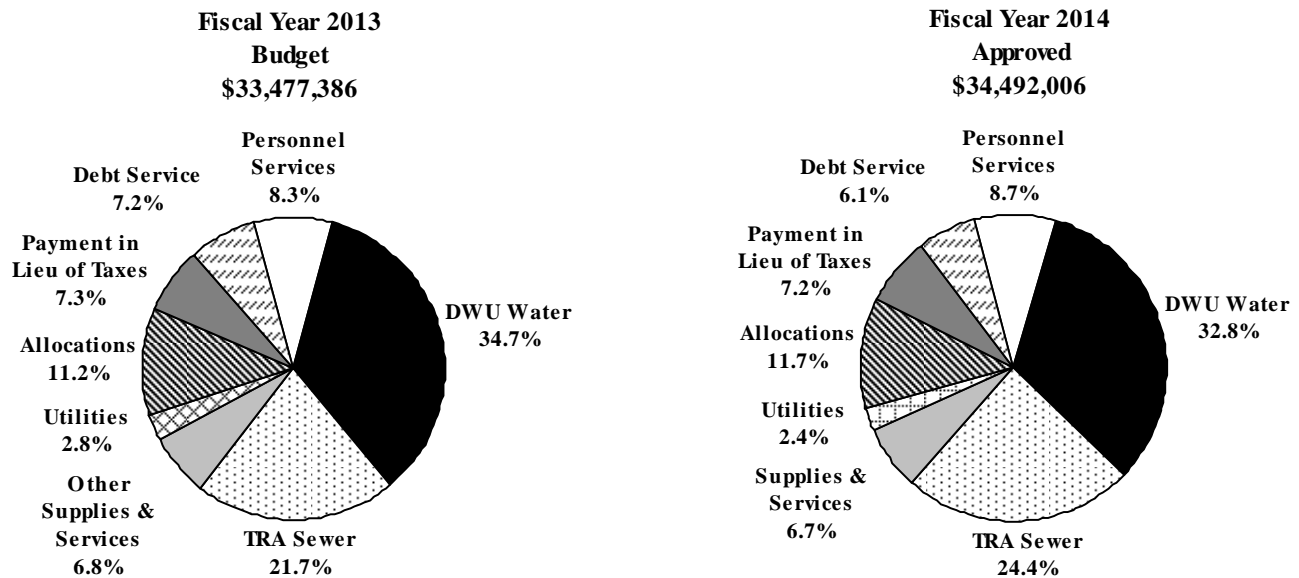
UTILITY OPERATING FUND

Utility Operating Fund Recurring Sources of Funds



Fiscal Year 2014 Recurring Sources of Funds are projected to increase 1.2% from the Fiscal Year 2013 Budget. With the use of fund balances above the financial target, the next projected rate increase is in Fiscal Year 2016. Of course, the Utility Fund resources are susceptible to weather extremes. The need for rate increases will continue to be reviewed annually.

Utility Operating Fund Recurring Uses of Funds



Payment in lieu of taxes to the General Fund is calculated as an estimate of what the Utility Fund would pay to the City in ad valorem and franchise fees if it were a separate entity.

The Utility Fund is budgeted to have \$12,913,281 in ending fund balance or 137 days of recurring uses of funds for Fiscal Year 2014. Financial standards for this fund call for a fund balance of 90 days of recurring uses of funds.

GOLF COURSE OPERATING FUND

Based on the course management contract with EAGLE Golf, the City receives 28% of total golf course revenue. Additionally, EAGLE Golf makes monthly rental payments to the City for the use of fleet equipment.

Non-recurring resources in the General Fund will be used for an early repayment of outstanding Golf Course debt. This repayment will be considered a loan to the Golf Course Fund from the General Fund and will be repaid at a 2% interest rate over the same four years remaining for the existing debt. This “internal refunding” will reduce the average annual debt service for the Golf Course fund from \$418,047 to \$374,892.

For Fiscal Year 2014 Budget and Fiscal Years 2015 and 2016 Forecasts, the Golf Course revenue is projected to cover all operating and debt service costs as well as provide some funding for capital improvements. The ending fund balance in the operating fund for Fiscal Year 2014 is \$187,446 which represents 50% of annual debt service.

SOLID WASTE OPERATING FUND

Residential solid waste services were outsourced on September 29, 2003. Commercial solid waste accounts were sold and apartment collections were outsourced during the first quarter of Fiscal Year 2004. The Solid Waste Operating Fund budget reflects revenues and expenditures related to the outsourced operations of residential and apartment collections.

During Fiscal Year 2010, solid waste collection services were bid and a new contractor selected. This new contract provided a reduction in the cost of residential collection services. The new contract was effective October 1, 2010. The residential monthly solid waste rate included in the Fiscal Year 2014 Budget is \$16.63, an increase of \$0.31 based on the scheduled increase in the outsourced vendor rate. A portion of the residential rate is directed to funding for the General Fund and to stabilize the rate in future years. The apartment monthly solid waste rate is budgeted to increase by \$0.25 (or 3.3%) to \$7.75 per month.

Fiscal Year 2014 is projected to end the year with a \$400,000 fund balance to be used for storm related collection and clean up needs that may occur above normal service levels.

INTERNAL SERVICE FUNDS

Internal Service Funds account for the financing of goods and services provided by one City department to another. The City has four internal service funds: Fleet Services, Risk Management, Administrative Services and Employee Health and Disability.

FLEET SERVICES

Effective July 1, 2010, fleet maintenance services were outsourced. For Fiscal Year 2014, Fleet Services Fund revenues and expenditures are projected at \$3,273,284, a decrease of 10.2% from Fiscal Year 2013. This decrease is primarily in non-target fleet charges for non-routine type maintenance and vehicle make-ready. Ending fund balance is projected at \$0.

RISK MANAGEMENT

The Risk Management Fund accounts for the City's workers compensation, general liability, property and casualty claims and outside legal expenses. This fund is estimated to finish the 2014 Fiscal Year with a fund balance of \$2,548,600 well in excess of the financial target of one year of claims net of recoveries.

ADMINISTRATIVE SERVICES

The Administrative Services Fund accounts for all of the operating expenditures of the general administrative departments (i.e. City Manager’s Office, Finance, Workforce Services, Information Technology and City Attorney). Funding is provided by an allocation of costs to the user departments based on a detailed cost allocation plan.

The Administrative Services Fund is projected to end Fiscal Year 2014 with a fund balance of \$1,235,846 or 30 days of operating expenditures.

EMPLOYEE HEALTH AND DISABILITY

There are two primary components to the Employee Health and Disability Fund: Employee Health and Retiree Health. Disability benefits also paid from this fund are relatively minor and stable compared to the other activities. During Fiscal Years 2012 and 2013, the City has experienced a significant increase in health claims. The majority of this increase is due to a small number of catastrophic claims. Fiscal Year 2014 budgeted ending fund balance of \$9,685,567 is considered necessary due to the volatile nature of health care expenditures and in recognition of the long-term liability that the City has for retiree health (Governmental Accounting Standards Board Statement 45 *Accounting and Financial Reporting by Employers for Post Employment Benefits Other Than Pensions*). The accrued actuarial liability in accordance with this statement is \$4.8 million.

CAPITAL FUNDS

The Capital Project Funds account for financial resources used for the acquisition or construction of major capital facilities. Capital Project Funds consist of General Capital, Community Development, Parks, Streets, Drainage, Traffic, Tax Increment Financing Reinvestment Zone, Utility and Golf Course Funds. These funds are budgeted on a multi-year basis as the project expenditures normally cross over fiscal years. The budgets presented include only new projects to be budgeted. Specific features of the Fiscal Year 2014 Capital Budget are listed below. For additional capital projects funded by available capital funds, see the capital projects budgets section.

G.O. Bond issuance of \$10,000,000 with funding for the following projects:

Facilities Projects	\$ 1,850,000
Retail Redevelopment and Rehabilitation Projects	400,000
Streets Projects	3,250,000
Drainage Projects	4,200,000
Traffic Projects	<u>300,000</u>
	<u>\$10,000,000</u>

Projects funding with Community Development Block Grant (CDBG):

Grant Administration	\$ 82,525
Minor Home Repair	30,000
Enhanced Code Enforcement	59,975
N.O.T.I.C.E. Program	<u>575,199</u>
	<u>\$747,699</u>

“Pay as you go” projects:

Water and Sewer Line Rehabilitation	\$3,500,000
Street Rehabilitation/TOD Dedicated Ad Valorem Tax	3,236,333

Neighborhood Partnership ad valorem tax funding will provide \$2,087,250 for the N.O.T.I.C.E. program and other infrastructure improvement projects.

Other Projects exceeding \$100,000 funded with non-recurring sources and available cash:

Transit Oriented Development (TOD)	\$ 343,968
Hebron and Josey Library Public Space Remodel	211,812
Homeland Security Grant	125,000
Cable Franchise Funded Projects	413,483
Court Technology Fee Projects	166,625
Technology Replacement Funds	1,600,000
Facility Maintenance Special Projects	914,553
Strategic Community Reinvestment	7,154,351
Central Service Center Fuel Tank Replacement	275,000
Parks Pro-rata Projects	120,800
Alley Improvements	638,437
Reinvestment Zone Projects	126,447
Golf Course Improvements	141,941



CARROLLTON
T E X A S

Budget Calendar

February 19 Tuesday	Multi-Year Budget Presentation	City Council Budget Team
April 2 Tuesday	Budget Kick-Off Meeting	All Departments
April 29 Tuesday	Budget Requests Due All Recommended Fee Changes Due	All Departments
April 30 – June 7	Data Entry / Technical Review	Budget Team
May 16 Thursday	Preliminary Tax Roll Due	Appraisal Districts
June 11 & June 13	Executive Team Budget Review	Executive Team Budget Team
June 14 – July 31	Prepare Preliminary Budget	Budget Team
July 25 Thursday	Certified Tax Roll Due	Appraisal Districts
July 31 Wednesday	City Council Preliminary Budget Packet Distributed	Budget Team
August 6 Tuesday	City Council Work Session – Preliminary Budget Presentation and Deliberation	City Council Budget Team
August 11 Sunday	Publication of Effective Tax Rate Notice	Local newspaper
August 20 Tuesday	City Council Work Session – Preliminary Budget Deliberation Vote Setting Proposed Tax Rate, Public Hearing Dates and Date for Approval of Proposed Tax Rate and Budget	City Council Budget Team

City of Carrollton
Fiscal Year 2013-14 Approved Budget

August 25 Sunday	Publications of “Notice of Public Hearings on Tax Increase” and “Notice of Budget Public Hearing”	Local newspaper
September 3 Tuesday	1 st Public Hearing on Proposed Budget and Tax Increase	City Council Budget Team
September 8 Sunday	Publication of 1 st “Notice of Tax Revenue Increase”	Local newspaper
September 10 Tuesday Special Meeting	2 nd Public Hearing on Proposed Budget and Tax Increase*	City Council Budget Team
September 15 Sunday	Publication of 2 nd “Notice of Tax Revenue Increase”	Local newspaper
September 17 Tuesday	Adopt Budget and Tax Rate	City Council

*Section 26.05(d) of the Texas Property Tax Code requires a taxing unit to hold two public hearings and publish newspaper ads before adopting a tax rate that exceeds the rollback rate or the effective tax rate, whichever rate is lower.

TAX BASE COMPARISON

MCOS Rank	City	Population	2012 Assessed Value Certified Roll	Fiscal Year 2013 Budgeted Sales Tax ⁽²⁾	Per Capita Assessed Value	Per Capita Sales Tax	Per Capita Ratio Assess. Value	Per Capita Ratio Sales Tax	Total Tax Rate ⁽³⁾
1	Farmers Branch	⁽¹⁾ 28,620	\$ 3,688,232,621	\$ 12,995,000	\$ 128,869	\$ 454.00	\$ 1.71	\$ 2.36	\$ 0.52950
2	Lewisville	96,000	\$ 6,775,913,340	16,190,194	\$ 70,582	\$ 169.00	\$ 0.93	\$ 0.88	0.44021
3	Carrollton	⁽¹⁾ 121,150	\$ 9,147,696,963	23,300,400 ⁽⁴⁾	\$ 75,507	\$ 192.00	\$ 1.00	\$ 1.00	0.617875
4	Plano	⁽¹⁾ 261,900	\$ 25,643,483,749	57,012,269	\$ 97,913	\$ 218.00	\$ 1.30	\$ 1.14	0.48860
5	Addison	⁽¹⁾ 13,680	\$ 3,134,894,878	11,560,010	\$ 229,159	\$ 845.00	\$ 3.03	\$ 4.40	0.58000
6	Irving	⁽¹⁾ 218,850	\$ 17,179,841,379	46,805,000	\$ 78,501	\$ 214.00	\$ 1.04	\$ 1.11	0.59860
7	Arlington	⁽¹⁾ 365,860	\$ 17,565,133,941	29,805,187	\$ 48,011	\$ 81.00	\$ 0.64	\$ 0.42	0.64800
8	Frisco	125,500	\$ 14,731,964,949	12,914,100	\$ 117,386	\$ 103.00	\$ 1.55	\$ 0.54	0.46191
9	Allen	86,600	\$ 7,982,971,831	7,846,565	\$ 92,182	\$ 91.00	\$ 1.22	\$ 0.47	0.55300
10	Coppell	⁽¹⁾ 38,950	\$ 4,936,924,782	5,571,429	\$ 126,750	\$ 143.00	\$ 1.68	\$ 0.74	0.67046
11	Richardson	100,450	\$ 10,138,468,508	25,807,757	\$ 100,930	\$ 257.00	\$ 1.34	\$ 1.34	0.63516
12	Grand Prairie	⁽¹⁾ 176,980	\$ 9,348,168,684	23,189,393	\$ 52,820	\$ 131.00	\$ 0.70	\$ 0.68	0.669998
13	McKinney	136,180	\$ 11,016,801,277	8,250,000	\$ 80,899	\$ 61.00	\$ 1.07	\$ 0.32	0.58550
14	Mesquite	139,950	\$ 5,597,665,285	13,435,500	\$ 39,998	\$ 96.00	\$ 0.53	\$ 0.50	0.64000
15	Fort Worth	⁽¹⁾ 757,810	\$ 42,655,206,917	108,798,434	\$ 56,287	\$ 144.00	\$ 0.75	\$ 0.75	0.85500
16	Dallas	⁽¹⁾ 1,207,420	\$ 83,528,978,798	231,463,168	\$ 69,180	\$ 192.00	\$ 0.92	\$ 1.00	0.79700
17	The Colony	36,590	\$ 2,179,988,416	1,824,365	\$ 59,579	\$ 50.00	\$ 0.79	\$ 0.26	0.68000
18	Denton	⁽¹⁾ 115,810	\$ 6,716,711,368	17,644,071	\$ 57,998	\$ 152.00	\$ 0.77	\$ 0.79	0.68975
19	Garland	⁽¹⁾ 228,060	\$ 9,990,923,411	21,688,599	\$ 43,808	\$ 95.00	\$ 0.58	\$ 0.49	0.70460
Total - All Cities		4,256,360	291,959,971,097	676,101,441	---	---	---	---	---
Avg. - All Cities		---	---	---	85,598	194	1.13	1.01	0.70379
Weighted Avg.		---	---	---	68,594	159	---	---	---
<i>2012 Weighted Avg.</i>		<i>---</i>	<i>---</i>	<i>---</i>	<i>66,994</i>	<i>168</i>	<i>---</i>	<i>---</i>	<i>---</i>

Notes:

- (1) Reflects cities with homestead exemption.
- (2) The sales tax figures have been adjusted to reflect a 1% sales tax rate.
- (3) Avg. - All Cities is the average tax rate, weighted by population.
- (4) Amount represents originally budgeted sales tax. Current updated estimate for the year is \$24,876,800.

RESIDENTIAL MUNICIPAL COST OF SERVICE COMPARISON

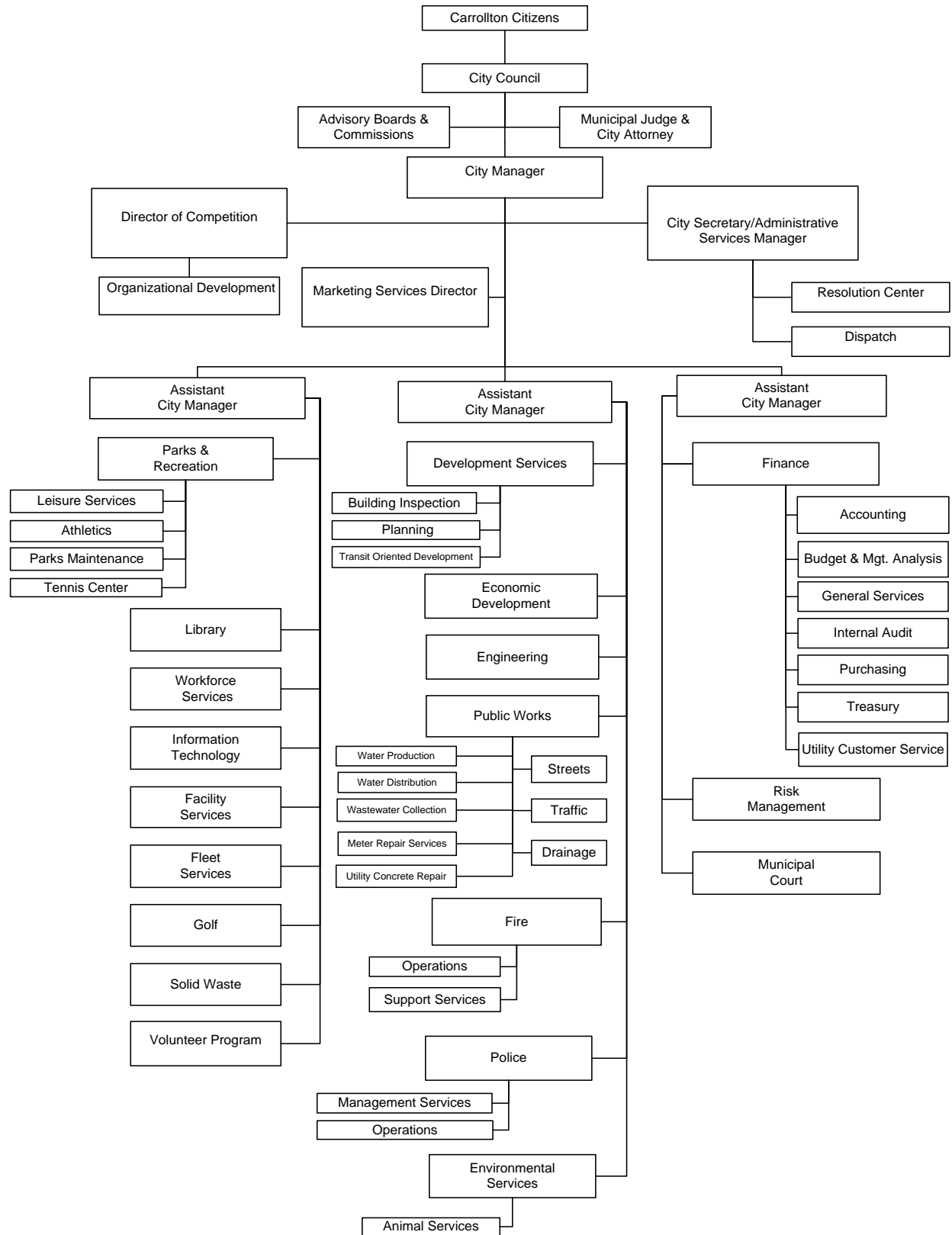
PY RANK	OVERALL RANK	CITY	POP. ⁽²⁾	VALUE ⁽³⁾	TAX RATE	HOMESTEAD EXEMPTION	CITY SALES TAX RATE	ANNUAL PROPERTY TAXES ⁽³⁾	ANNUAL WATER CHARGE ⁽⁴⁾	ANNUAL SEWER CHARGE ⁽⁴⁾	ANNUAL DRAINAGE CHARGE ^{(5) (6)}	ANNUAL SANITATION CHARGE ⁽⁷⁾	TOTAL ANNUAL CHARGE	COMBINED WATER & SEWER	SALES TAX
1	1	Farmers Branch	28,620	\$175,000	\$0.52950	20%	1.00%	\$ 741	\$ 569	\$315	\$ -	\$ -	\$1,625	\$ 884	\$0.0825
2	2	Lewisville	96,000	175,000	0.44021	0%	1.25%	770	508	415	-	154	1,847	923	0.0825
3	3	Carrollton	121,150	175,000	0.617875	20%	1.00%	865	490	310	-	212	1,877	800	0.0825
4	4	Plano	261,900	175,000	0.48860	20%	1.00%	684	443	607	27	181	1,942	1,050	0.0825
5	5	Addison	13,680	175,000	0.58000	20%	1.00%	812	448	527	-	160	1,947	975	0.0825
6	6	Irving	218,850	175,000	0.59860	20%	1.00%	838	540	342	36	219	1,975	882	0.0825
8	7	Arlington	365,860	175,000	0.64800	20%	1.75%	907	427	496	51	147	2,028	923	0.0800
7	8	Frisco	125,500	175,000	0.46191	0%	2.00%	808	577	509	14	149	2,058	1,086	0.0825
9	9	Allen	86,600	175,000	0.55300	0%	2.00%	968	480	437	36	203	2,124	917	0.0825
10	10	Coppell	38,950	175,000	0.67046	5%	1.75%	1,115	503	360	12	209	2,199	863	0.0825
11	11	Richardson	100,450	175,000	0.63516	0%	1.00%	1,112	586	378	45	216	2,337	964	0.0825
12	12	Grand Prairie	176,980	175,000	0.669998	1%	1.75%	1,161	518	512	45	183	2,419	1,030	0.0825
13	13	McKinney	136,180	175,000	0.58550	0%	2.00%	1,025	629	540	33	195	2,422	1,169	0.0825
14	14	Mesquite	139,950	175,000	0.64000	0%	2.00%	1,120	721	448	36	198	2,523	1,169	0.0825
17	15	Fort Worth	757,810	175,000	0.85500	20%	1.00%	1,197	585	496	97	231	2,606	1,081	0.0825
15	16	Dallas	1,207,420	175,000	0.79700	20%	1.00%	1,116	567	626	93	263	2,665	1,193	0.0825
18	17	The Colony	36,590	175,000	0.68000	0%	2.00%	1,190	656	607	30	212	2,695	1,263	0.0825
16	18	Denton	115,810	175,000	0.68975	0.5%	1.50%	1,173	712	520	65	277	2,747	1,232	0.0825
19	19	Garland	228,060	175,000	0.70460	8%	1.00%	1,134	716	680	29	235	2,794	1,396	0.0825

AVERAGE:	\$ 986	\$ 562	\$480	\$ 34	\$ 192	\$2,254	\$1,042
MEDIAN:	\$1,025	\$ 567	\$496	\$ 33	\$ 203	\$2,199	\$1,030

Notes:

- ⁽¹⁾ Ranking based on Total Annual Charge.
- ⁽²⁾ Population estimates, obtained from the annual NCTCOG population estimates.
- ⁽³⁾ Annual Property Taxes calculated based on residential homestead value of \$175,000.
- ⁽⁴⁾ Water & Sewer = Average residential consumption of 10,000 gallons from September to May and 20,000 gallons from June to August. Fort Worth purchases based on a per 100 cubic foot rate, using the consumption level that would yield 10,000 gallons and 20,000 gallons during the same periods listed above.
- ⁽⁵⁾ Drainage fees for Dallas are based upon lot size. Used 9,000 sq.ft. as the average lot size.
- ⁽⁶⁾ Drainage fees for Denton are based on square footage of impervious surfaces. Used an average of 2,001 to 3,000 square feet of impervious surface for the purposes of calculation.
- ⁽⁷⁾ Residential sanitation charge including sales tax.

Organizational Chart



Municipal Fund Structure

The City of Carrollton uses governmental and proprietary fund types to account for its activities. All fund structures and accounting standards of the City used for financial reporting are in compliance with generally accepted accounting principles (GAAP) for local governments as prescribed by the Governmental Accounting Standards Board (GASB) and other recognized professional standards. However, for budgeting purposes the City's activities are budgeted within four major groupings: operating funds, debt service funds, fleet replacement, and capital project funds. While we conduct a unified municipal operation, the Annual Budget is a combination and summarization of the planned activity of various separate and distinct funds. The budgeted expenditures are prepared on an encumbrance basis with expenditures being considered incurred for budget purposes when the goods or services are first contracted. Debt service payments are budgeted on a cash basis. Budgeted expenditures for self-insured risk claims include the actuarially required reserves for claims incurred. Revenues are budgeted consistent with GAAP basis. The difference between budget and GAAP basis is particularly notable for the proprietary funds. For financial reporting purposes, each proprietary fund is accounted for in a single combined fund. For budget purposes, however, each proprietary fund can be comprised of one of the four fund types discussed above.

The City's budget structure utilizes seventeen (17) funds to budget for the operating programs of the City: General Fund, Hotel/Motel Tax Fund, Digital Mapping Fund, Court Security Fund, Juvenile Case Management Fund, Public Safety Grant Fund, Commercial Motor Vehicle Enforcement Fund, Confiscated Assets Fund, Utility Rate Review Fund, General Special Revenue Fund, Utility Fund, Golf Course Fund, Solid Waste Fund, Fleet Services Fund, Risk Management Fund, Administrative Services Fund, and Employee Health and Disability Fund.

Three funds are utilized to budget for debt service. These are identified as General Debt Service - for property tax supported debt, Utility Debt Service - for Water and Sewer Revenue supported debt and Golf Course Debt Service - for golf course funded debt.

Three funds are utilized to budget for fleet replacement: Utility Fleet Replacement Fund, Golf Course Fleet Replacement Fund and General Fleet Replacement Fund.

Capital Project Funds: budget for the capital improvement projects are included in nine funds. These capital project funds are General and Public Safety Fund, Community Development Fund, Parks Fund, Streets Fund, Drainage Fund, Traffic Fund, Tax Increment Zone Fund, Utility Fund, and Golf Course Fund.

Financial Standards

The Carrollton City Council first adopted the following financial standards in August of 1985.

Operating Funds Standards

Current operating expenditures will not exceed current locally generated revenues.

Comment: Generally, the city should not, in any given fiscal period, spend more than it reasonably expects to receive in income. Excess cash balances should be reserved for unforeseen emergencies and capital expenditures of a non-recurring nature. Routine replacement of capital equipment should be treated as an operating expense for purposes of this standard.

Bonded debt will not be used to fund current expenditures.

Comment: Long-term debt should only be used to finance assets with useful lives equal to or greater than the term of the debt. Exceptions to this general rule are the initial outlays for equipment, fixtures, furniture, etc., required for a new facility. It is also appropriate to capitalize certain operational costs, such as engineering or architectural design, as a part of a facilities construction cost. The payment of legal and fiscal fees associated with a bond issue out of the proceeds of the sale is also appropriate.

Enterprise fund revenues will be sufficient to cover all costs of providing service including indirect cost allocations.

Comment: The city of Carrollton maintains separately a Utility Fund, a Golf Course Fund and a Solid Waste Fund to finance these operations. Each should be self-supporting from revenue sources dedicated to their use.

Transfers out of these funds to the General Fund are budgeted annually to cover the costs of services through a prescribed and established allocation (such as supervision, financial administration, data processing, payroll and benefits management).

Debt Management Funds Standards

No capital project or asset will be financed for a period in excess of the useful life of the asset.

Comment: The city should not pay for any project or equipment item from which it no longer derives benefit or use.

Debt service on net direct debt will be monitored towards a goal of 20-30% of operating revenues.

Comment: Net direct debt is that portion of the City's long-term obligations that are supported by ad valorem tax revenues. Debt that is self-supporting with a pledged non-tax revenue source is excluded from this definition (i.e., Water & Sewer Revenue Bonds). A debt service requirement has the first claim on tax receipts and if that requirement demands a significant amount of total operating revenues, then expenditure flexibility will decline and may affect the City's ability to fund operational programs.

The City will maintain good communications with bond rating agencies about its financial condition. The City will follow a policy of full disclosure on every financial report and bond prospectus.

Where possible, the City will use special assessment, revenue, or other self-supporting bonds instead of general obligation bonds. The City will not use long-term debt for current operations.

Financial Management and Practices

The City will make all capital improvements in accordance with an adopted capital improvement program.

The City will develop a multi-year plan for capital improvements and update it annually.

The City will enact an annual capital budget based on the multi-year capital improvement plan.

Development of the capital improvement budget will be coordinated with development of the operating budget.

The City staff will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted to the Council for approval.

The Carrollton City Council adopted the following financial standards in February of 2002, and amended them in August of 2006.

Target Fund Balance:

It is the desire of the City to maintain adequate Fund Balances to maintain liquidity and in anticipation of economic downturns. With this in mind, every effort is made to maintain established Target Fund Balances as follows:

<u>Fund</u>	<u>Target</u>
General	60 days of operating expenditures
Utilities	90 days of operating expenditures
Golf	50% of annual debt service
Solid Waste	\$200,000
Risk	1 year of claims net of recoveries
Fleet	Break-even

The Carrollton City Council adopted the following financial standard in February of 2013.

Excess Sales Tax:

Sales tax in excess of \$23,225,400 for fiscal year 2012-13 and adjusted annually for inflation will be transferred to capital projects funds for non-recurring, one-time uses.

Comment: Sales tax is the City of Carrollton's second largest General Fund revenue and also one of its most volatile. It has been the city's experience that rapid increases in sales tax revenues are often followed by rapid declines. Creating a

“cap” for the amount of sales tax that can be used in a given year for operating purposes allows the city to manage this volatility, promotes a healthy pay as you go infrastructure re-investment program and protects the city from rapid revenue declines during times of economic downturns.

Informal Financial Policies

The following financial policies have been followed by the city for many years and have been regularly included in the Bond Rating Presentation but have not been formally adopted by the City Council.

Operations to Debt Ratio: Construction of City assets typically involves a significant commitment to maintain and operate. Accordingly, the City strives to maintain balance in its taxing structure reserving no more than 40% of the tax levy for servicing debt obligations.

Compliance

Staff has made every effort to comply with these policies in their entirety and it is our belief that the budget meets all legal and policy requirements.

Solid Waste Fund Balance – Ending fund balance for the Fiscal Year 2014 Budget is \$400,000, double the target fund balance. Management considers this level of fund balance necessary as a reserve for future storm damage collection costs based on the actual costs incurred for the last major storm in Fiscal Year 2008.

Contingent Budget Planning

The Carrollton City Council adopted the following policy on June 17, 2003.

Statement of Need

In accordance with the City Charter, Carrollton adopts annual operating budgets and multi-year capital budgets each year at least 10 days prior to the beginning of the new fiscal year. Historically, the city has used a “conservative but realistic” approach to revenue forecasts. This approach forecasts a potential range for revenue growth using historic and other known factors for each revenue type and typically utilizes for budget purposes projections at the lower to middle of the range. In recent years, both the national and regional economy have become increasingly volatile combined with state legislative proposals affecting local government revenue sources have increased the probability that the city will experience revenue shortfalls in upcoming budgets. In addition, natural disasters including tornados and flooding as well as terrorism and other events could increase required expenditures in the middle of a budget year without warning.

Guiding Principles

The City Council of the City of Carrollton hereby adopts the following principles for addressing budget contingencies. These principles are intentionally general in nature to allow flexibility in addressing the wide range of possible budget shortfalls.

A) The revenues and expenditures for all major funds of the city will be monitored and reported on a monthly basis to both management and city council including an analysis of whether projected revenues and expenditures are expected to end the year within budget. The City Manager will be ultimately responsible for determining when a projected shortfall requires corrective action. Corrective action will be implemented within the guidelines below and may include a variety of measures that should produce both short and long term savings to the city.

B) The Strategic Goals as developed by the City Council each year will serve as the guidelines for making needed budget cuts. “Across the board” cuts which assign the same budget reduction target to all the operations of the city will be avoided if possible.

C) Current Financial Policies as adopted by the City Council and included in the annual budget will remain in effect until changed by the City Council. Fund Balance targets will not be reduced simply to balance the budget during a time of economic downturn. Exceptions to the financial policies will continue to be reported along with the plan for eliminating the exception as part of the annual budget process.

D) Utilizing fund balances to respond to a sudden, unanticipated natural disaster is an acceptable use of fund balance. In this situation, the next adopted budget should include a plan for rebuilding fund balances to levels required by the city’s financial policies.

E) Deferring needed maintenance to the city’s equipment, buildings or infrastructure is not an acceptable budget balancing strategy. Although plans to significantly improve infrastructure condition maybe delayed, current pay as you go programs and operating expenditures should be maintained.

F) All new operating or capital programs of the city regardless of whether the economy is expanding or in recession should be reviewed to determine if the program adds to the sustainability of the city. Sustainability has many aspects including adding to the tax or economic base of the city, minimizing future maintenance and operating costs and sufficiently maintaining the currently owned assets before adding new ones.

G) City Management should be careful to take advantage of opportunities provided during economic downturns. For example, facilities/infrastructure that meet the city council's strategic goals and are determined to add to the sustainability of the community should be accelerated if lower interest rates and lower construction costs would produce savings to the city while maintaining fund balance and other financial policy requirements.

Description of Revenue Sources and Expenditure Types

REVENUE SOURCES

The following provides a description of the major revenue sources for the City's major operating funds and the assumptions used to project these revenues for the budget. Most projected revenues are based on historical data with increases due to growth factors and any planned rate increase.

GENERAL FUND

TAX REVENUES

Ad Valorem Tax - This is the largest single source of revenue. It commonly refers to the property tax on real and personal property.

For property owners, this is the most noticeable of all City revenues. This tax is used because a majority of services provided by the City is a public good and is not divisible or chargeable as a service to individual persons. For instance, the Carrollton Fire Department provides services to all citizens. Because of its public good status, it is not practical for the fire department to request payment from only those persons to whom they provide service.

The City must base its ad valorem tax rate on the certified role provided by the Dallas, Denton, and Collin Central Appraisal Districts. Thus, the only variables set by the City are the collection and tax rates. This collection rate is set at 98% based on Carrollton's historically high collection rate.

Sales & Use Taxes - These taxes are collected by businesses and remitted to the State Comptroller's Office for the sale of goods and services within the City of Carrollton. The State returns the portion designated for the City.

Aggregate historical data, adjusted for any known changes to the base, is used to project future sales tax revenues.

Penalty and Interest On Taxes - Citizens who do not pay their taxes by the date they are due must pay a penalty plus interest from the delinquent date to the date paid. The fee is set by the Texas Property Tax Code.

FRANCHISE FEES

Franchise Fees - In Carrollton, this category refers to the franchise fees charged to specific industries conducting business within the City. Utilities (electric, telephone, gas and cable) that operate within the City pay this fee for their use of the City's right-of-way to run their utility lines. The heavy refuse trucks of private solid waste haulers contribute to the deterioration of Carrollton's streets while they conduct their business. Because of this, they pay this fee to cover their share in the cost of maintaining Carrollton's streets.

Projections are based on population increase and projected utility use. However, use can be affected by abnormal weather conditions and is therefore difficult to project.

LICENSES AND PERMITS

Permits - Building permit revenue is collected by the Building Inspection Department for city services related to construction activity. It includes project permits which cover all parts of construction (electrical, plumbing, and mechanical permits and certificate of occupancy fees), specific permits (fences, electric, plumbing, etc.) and service fees (re-inspections, special inspections and special services).

Licenses and Miscellaneous - This revenue source is also collected by Building Inspections. It includes contractor registration, master electrician license, journeyman electrician license, annual permits, and homebuilder directional signs. It also includes the sale of copies of ordinances and codes and filing fees.

Environmental Health - This revenue source is collected by the Environmental Health Department. It includes fees for mowing and cleaning of property, pool and spa permits, food service and food manager permits and certifications, inspections and re-inspections and temporary permits.

Pollution Control - This revenue source is collected by Environmental Health. It includes permit fees for industrial spill cleanups, wastewater sampling, analysis and control, liquid waste hauler permits and grease trap inspections.

CHARGES FOR SERVICES

Public Safety

Fire and Ambulance Contract - This revenue is obtained from Denton County by contract for the purpose of providing fire and ambulance service to persons in designated parts of Denton County that are outside the City of Carrollton's city limits.

Ambulance Fees - This fee represents the revenue that is earned from providing emergency medical service to persons in the City. The City provides this as a service to the community, and these fees only help offset the cost of providing the service.

Fingerprint Fees - This revenue source is from providing the service of fingerprinting for licenses and gun permit requirements.

Alarm Permit Fees - This revenue source is derived from persons who have alarm systems in their homes or businesses.

False Alarms - The Police Department responds quickly to emergencies, but false alarms can detrimentally affect efficiency of the operation of the Police Department. This fee is assessed to encourage property owners to reduce false alarms.

Culture and Recreation

Parks Concession Contract - This revenue source is the funds received from the vendor that provides concession services at athletic events.

Sports Field Use - The fee will be charged for use of the sports fields, excluding organized league play. The budget fee is projected based on estimated fee and usage levels.

Swimming Pool Fees - This revenue accounts for admittance fees to the City's swimming pools and all other revenue brought in by swimming facilities. It includes rental fees for parties as well as fees for classes taught at the pools.

Miscellaneous Recreation Fees - This revenue source includes fees for the use of various city recreation facilities and Mary Heads Carter Park Pavilion.

Recreation Program Receipts - This category is generally for all recreation fees other than swimming pool fees. Fees include those for racquetball courts as well as fees for classes taught in conjunction with the City's recreation program.

Tennis Center Fees - The fee will be charged for use of the tennis courts. The budget fee is projected based on estimated fee and usage levels.

Athletic Program Fees - This revenue source is derived from the scheduling and coordinating of organized sports league activities such as softball, soccer, basketball, volleyball, and football.

Library Meeting Room Fees – This fee is used to account for the revenue collected from rental fees for the meeting rooms at the Carrollton libraries.

Library Contract with County - This revenue is a set amount determined by population, paid by Denton County, to the City of Carrollton to help fund the operation of the Public Library servicing Denton county residents.

Other Charges For Services

Animal Control Fees - This revenue source consists of fees for city registration of pets, pet license tags, adoptions and boarding fees, stray animal pickup fees, euthanasia of animals and rabies testing.

Fire Hydrant/Street Markers - Developers pay the City for fire hydrants and blue street markers that are included in the development.

Developer Inspection Fees - These fees, collected by the Engineering Department, offset costs of inspection services provided by the City's engineering inspectors to developers. Inspections are done to ensure that construction meets the City's standards for water, sewer and drainage.

Planning Fees - These fees, collected by the Planning Department, are for persons needing the services of the City's Planning staff. Their services include zoning changes, processing information and providing copies of codes and ordinances.

FINES AND FORFEITURES

Municipal Court Fines - These fines are levied by the Judge for misdemeanor offenses occurring within the City of Carrollton.

Dismiss Fees - These fees are collected on certain dismissals and on cases placed on a deferral program.

Warrant Fees/Arrest Fees - These fees are collected for the service of peace officers issuing citations and processing warrants.

Child Safety - The child safety cost is collected pursuant to CCP Article 102.014. The money collected under this article must be used for a school crossing guard program.

Traffic - Local - This revenue source is from fines for traffic violations within Carrollton's jurisdiction.

Judicial Efficiency - Fees collected from persons on a payment plan as part of the time payment fee.

Impound Fines - Fines charged for vehicles towed and housed in the City's impound lot.

Juvenile Case Management Fee - Fee collected from persons convicted of a misdemeanor offense.

Library Book Fines - Fines assessed for overdue books are accounted for in the category.

Charges for Lost Books - Fees to recover costs of lost materials at the Library.

INVESTMENT INCOME

Interest earnings on the cash and investment balances maintained in the City's accounts are accumulated in this account.

MISCELLANEOUS REVENUE

Small amounts of revenue received that do not fall into another category, such as rental income and auction proceeds on miscellaneous assets.

TRANSFERS IN

Consist of moneys transferred from another fund to the General Fund for specified projects or obligations.

UTILITY FUND

Water and Sewer Sales and Charges - Utility Customer Service bills and collects revenue from the sale of potable water and the disposal of sewage discharge for residential, commercial, apartments and mobile dwellings.

Tag Fees - When a customer is delinquent on payment for water and sewer services, to the point of termination, a city representative provides an on-premise notification for which a fee is charged.

Industrial Surcharge - This is revenue collected for the determination of and allowance of specified levels of organic and solid waste discharges into the waste water system.

Backflow Prevention Charges - This revenue source is collected from the registration of backflow prevention assembly devices and tester registration fees.

Investment Income - Interest earnings on the cash and investment balances maintained in the City's accounts are accumulated in this account.

Miscellaneous - Small amounts of revenue such as Not Sufficient Funds (NSF) Fees, new service connection fees and non-emergency response fees.

SOLID WASTE FUND

Collection Fees - These fees are charged for residential, commercial and apartment solid waste collection. This fee covers the cost of collection and disposal of this waste.

GOLF COURSE FUND

Contractor Revenue Allocation - This allocation is the City's portion of revenue from the course operations as part of the contract with the third-party course management company.

FLEET SERVICES FUND

Charges for Service - These revenues are paid by the user departments and customers for repair services rendered and fuel usage.

Investment Income - Interest earnings on the cash and investment balances maintained in the City's accounts are accumulated in this account.

RISK MANAGEMENT FUND

Charges for Service - This revenue represents premiums allocations charged to user departments for risk management claims coverage.

Investment Income - Interest earnings on the cash and investment balances maintained in the City's accounts are accumulated in this account.

ADMINISTRATION FUND

Overhead Allocation to Operating Departments - These funds are charges to the user departments based on the annual allocation of administrative operating costs to those units.

Charges for Service - These charges are for sales to other entities for Information Technology, Human Resource services and charges to user departments for printer usage.

Investment Income - Interest earnings on the cash and investment balances maintained in the City's accounts are accumulated in this account.

EMPLOYEE HEALTH/DISABILITY FUND

Charges for Service - These charges are employee and employer premiums for health and disability coverage.

Investment Income - Interest earnings on the cash and investment balances maintained in the City's accounts are accumulated in this account.

EXPENDITURE/EXPENSE TYPES

The following provides a description of the major expenditure/expense types for the City's major operating funds

Personal Services - Consists of personnel salaries and benefits.

Supplies and Services – Supplies consist of those items necessary for operations including office and janitorial supplies, postage and couriers, landscape and chemical materials, food, fuel and supplies for the repair and maintenance of facilities, vehicles, equipment, signs and markings, small equipment and hand tools. Services consist of payments for professional services, travel and training, memberships, publications, photocopies, general and legal advertisements, utilities, machinery and equipment rentals, freight and transportation, internal vehicle and equipment maintenance charges, risk management allocation, overhead allocations and the fleet replacement allocations.

Utilities – Consists of electricity, water, natural gas, and solid waste services.

Allocations – Consists of overhead, internal overhead, and risk allocation.

Capital Outlay - Consists of appropriations needed for furniture and fixtures, and capital equipment. Typically, these expenditures result in the acquisition of or addition to fixed assets.

Cancelled Encumbrances - Consists of the reversal of expenditures for services or items contracted for in the prior fiscal year that were never received.

Transfers Out - Consist of moneys transferred to another fund for specified projects or obligations.

Debt Service - Payment of the principal and interest associated with general long term debt issuances.



CARROLLTON
T E X A S

Home Rule Charter – Article IV – Budget Provisions

SECTION 4.01 FISCAL YEAR.

The fiscal year of the City of Carrollton shall begin on October 1 of each calendar year and will end on September 30 of the following calendar year. The fiscal year will also be established as the accounting and budget year.

SECTION 4.02 PREPARATION AND SUBMISSION OF BUDGET.

The city manager, prior to August 1 of each year, shall prepare and submit the budget, covering the next fiscal year, to the council, which shall contain the following information. In preparing this budget, each employee, officer, board and department shall assist the city manager by furnishing all necessary information.

(1) The city manager's budget message shall outline the proposed financial policies for the next fiscal year with explanations of any changes from previous years in expenditures and any major changes of policy and a complete statement regarding the financial condition of the city.

(2) An estimate of all revenue from taxes and other sources, including the present tax structure rates and property evaluations for the ensuing year.

(3) A carefully itemized list of proposed expenses by fund and service type and project for the budget year, as compared to actual expenses of the last ended fiscal year, and an estimate of final expenditures for the current fiscal year.

(4) A description of all outstanding bond indebtedness, showing amount, date of issue, rate of interest and maturity date, as well as any other indebtedness referred to in Article V, which the city has incurred and which has not been paid.

(5) A statement proposing any capital expenditures deemed necessary for undertaking during the next budget year and recommended provision for financing.

(6) A list of capital projects which should be undertaken within the five next succeeding years.

SECTION 4.03 BUDGET A PUBLIC RECORD.

The budget and all supporting schedules shall be filed with the City Secretary when submitted to the Council and shall be open to public inspection by anyone interested.

SECTION 4.04 PUBLIC HEARING

At the Council meeting when the budget is submitted, the Council shall name the place and date of a public hearing. The hearing shall be no less than fifteen days subsequent to the date the budget is filed as provided in Section 4.03. Public notice of the hour, date and place of such hearing shall be published in the official newspaper of the City not less than five nor more than 15 days before the hearing. At this hearing, interested citizens of the City may be present and express their opinions concerning items of expenditures and revenue, giving their reasons for wishing to increase or decrease any item.

SECTION 4.05 THE ADOPTION OF THE BUDGET

After public hearing, the Council shall analyze the budget, making any deletions or additions which they feel appropriate, and shall, at least ten days prior to the beginning of the next fiscal year, adopt the budget by a favorable majority vote of all members of the Council.

**SECTION 4.06 BUDGET
APPROPRIATIONS AND TAXATION**

On final adoption, the budget shall be in effect for the budget year. Final adoption of the budget by the Council shall constitute the official appropriations as proposed expenditures for the current year and shall constitute the basis of the official levy of the property tax as the amount of tax to be assessed and collected for the corresponding tax year. Estimated expenditures will in no case exceed proposed revenue plus fund balance. Unused appropriations may be transferred to any item required for the same general purpose.

**SECTION 4.07 UNALLOCATED
RESERVE FUND.**

When recommended by the city manager and in the discretion of the council, the budget may contain a reasonable sum set aside as an unallocated reserve fund to meet unexpected and unforeseen contingencies in current operating costs of any budget service type or project.

**SECTION 4.08 AMENDING THE
BUDGET.**

In case of grave public necessity, emergency expenditures to meet unusual and unforeseen conditions, which could not by reasonable diligent

thought and attention, have been included in the original budget, may from time to time be authorized by the council as amendments to the original budget. Any amendment providing for additional expenditure shall also provide for reductions in other expenditures or supplemental revenues to fund such amendments. These amendments shall be by ordinance, and shall become an attachment to the original budget.

**SECTION 4.09 CERTIFICATION;
COPIES MADE AVAILABLE.**

A copy of the budget, as finally adopted, shall be filed with the city secretary, the county clerk of Dallas, Denton and Collin Counties and the Carrollton Public Library. The final budget shall be printed, mimeographed or otherwise reproduced and sufficient copies shall be made available for the use of all offices, agencies and for the use of interested persons and civic organizations.

**SECTION 4.10 DEFECT SHALL NOT
INVALIDATE THE TAX LEVY.**

Errors or defects in the form or preparation of the budget or the failure to perform any procedural requirements shall not nullify the tax levy or the tax rate.

Budget Process Overview

BUDGETING FOR OPERATIONS

The City of Carrollton utilizes a program budgeting format based on modified accrual accounting with budgeted expenditures considered incurred when encumbered. These programs are the common work groups of the organization, and are referred to as business units or accounting units. Each department consists of at least one unit.

The City Charter names the City Manager or his designee as the Budget Officer of the City. Budget preparation, monitoring, and analysis is a shared responsibility between the City Manager's Office and the Finance Department.

The formal annual budget process is initiated by the City Manager's office each spring. A budget kick-off is scheduled for all managers, supervisors, employees performing the budget preparation and others interested in the process. Carrollton promotes an open forum of budget preparation to enhance organization communication. A representative from each business unit is provided a budget packet. The budget packet consists of a budget preparation manual and calendar, a print out of their current budget with year-to-date expenditures, a current listing of positions and salaries, a declaration of their base budget and a proposed budget expenditure dollar target. This information is designed to assist in budget preparation. The budget process is reviewed each fall and any improvements or modifications incorporated during the next year.

The budget process is completed in three steps. Step one is the year-end-estimate for the current year. This step allows the business unit to project expenditures for the remainder of the year. Business units are instructed to begin the process by preparing estimates for the remainder of the year. Business units should be as realistic as possible and should propose estimates that are anticipated to be spent.

Once end-of-year estimates are completed, the departments begin preparing their proposed base budget estimates for the upcoming year. These estimates are completed by line item and must meet their dollar target assignments for the upcoming fiscal year. This step is the proposed cost for maintaining the current base operation, and assumes no additional personnel or additional equipment. Beginning with the Fiscal Year 2011 Budget, business units were asked to also prepare financial forecasts for the next two fiscal years. This phase uses a series of detailing sheets and a master summary sheet.

Detailing sheets are requested on certain line items, in order to document and describe the assumptions and calculations that comprise the line item total request. Activities that require any additional resources to maintain the service due to growth, new facilities, new equipment, etc., are considered additions to the base budget, and are dealt with in a separate phase.

The final step is a review of any proposed new programs or additions for the next year. This is defined as any proposed change in program emphasis, expenditure of funds, allocation of personnel or equipment that will result in a change in the level of service currently being delivered. All requests for new personnel, fleet, or equipment that represents a net addition to the operation are considered additions to the base budget. The business unit will have to describe the program, itemize all new costs, proposed personnel, and justify the reason why the request is needed. All justification must include objectives, how the addition relates to their multi-year strategic business plan, and service changes. Each of these additions to the base is prioritized according to need as perceived by the business units. Each addition to the base is prepared as a separate module, to allow for independent consideration of each, and to allow the mixing of all requests into a master priority list for consideration during the remainder of the budget process.

Concurrent with these three steps, the Finance Department, in conjunction with affected departments, prepares year-end estimates of revenues, and a projection of revenues for the upcoming year. Beginning with the Fiscal Year 2011 Budget, revenue projections for the next two fiscal years were also prepared. Water, wastewater, and solid waste rate needs are also determined.

Once all departments have firmed up their base and addition to the base proposals, the Budget Staff prepares a comprehensive report on all requested additions to the base. The list is divided according to one-time capital expenses (non-recurring) and ongoing (recurring) programs. The Executive Team reviews this list and makes recommendations of which items should be included in the proposed budget. Management prepares a proposed preliminary budget and presents it to the City Council prior to August 1st. The City Council reviews the proposed budget, provides direction for any changes and holds an official budget hearing before the final budget adoption. The budget is approved according to the City Charter, which requires that a budget be approved ten days before October 1st, which is the first day of the fiscal year. Other budget procedures are also described in Article IV of the City Charter.

BUDGETING FOR CAPITAL IMPROVEMENTS

In addition to the requirements to develop, adopt and implement an annual fiscal budget, the City Charter also requires for the development of a Capital Improvements Budget. Accordingly, the capital budgeting process occurs concurrently with the budgeting process for operations. Carrollton has a Capital Improvement Plan Advisory Committee (CIPAC) comprised of citizens. This committee plays an important role in determining the capital budget for the fiscal year. Carrollton values input from the citizenry on when, where and what the community's needs are.

During the capital budgeting process, the CFO will determine the available debt capacity for the upcoming fiscal year. The CFO then holds several meetings with Department Managers and CIPAC members to update and prioritize the Multi-Year Capital Improvements Plan, paying strict scrutiny to the upcoming fiscal year priorities. Throughout this process, any impacts from capital improvements on the operating budget are determined. The CFO prepares a proposed Capital Budget for the upcoming fiscal year, which is presented concurrently with the proposed operating budget, to the Council for approval.

BUDGET ADOPTION

The budget is approved through the favorable passage of two ordinances: the ad valorem tax rate ordinance and the budget appropriation ordinance. City Charter dictates that the budget is appropriated at the fund level, though administrative control and practice is exercised more closely at the department and business unit level. The budget can be amended during the fiscal year through Council action.

Developed on a program basis, the budget depicts all services provided by the City and resources allocated for the provision of these services. Program priorities for the organization are developed by the City Council and staff and are used as major guidelines in the development of funding recommendations. The programs outlined in the budget are implemented by the various departments and offices within the City.

BUDGET CALENDAR

To ensure the timely preparation of the operating and capital budgets, a Budget Calendar is prepared outlining important dates and events. This calendar is distributed organization wide and is closely followed during the budgeting process.

BUDGET AMENDMENTS

The City Council is permitted by state statute to amend the Budget Ordinance at anytime during the fiscal year. The procedure for amending the budget depends upon the type of change that is needed. One type of change does not affect the “bottom line” total for a department. These changes, mainly transfer dollars from one line item to another within a department’s operating budget, or changes between divisions within a department, may be allowed by the Chief Financial Officer at the written request of the department.

The second type of budget amendment brings about a change in the total appropriation for a fund. Examples of these changes include but are not limited to the following:

- The appropriation of additional funding if expenditures are projected to exceed current budget amounts.
- The re-appropriation of moneys from one fund to another when deemed necessary.

These types of changes require Council approval in the form of an ordinance.

BUDGETARY CONTROLS

The Chief Financial Officer and his staff exercise budgetary control. A system of internal controls has been developed to safeguard assets and ensure timely, accurate financial reporting. In addition, budgetary controls for all business units supplement internal controls and are strictly enforced throughout the organization as a whole.

The following budgetary controls have been implemented and will be adhered to by all departments and divisions.

- Transfers from the salary accounts require Department Director, Assistant City Manager or City Manager approvals.
- Funds may be transferred between other accounts within the same business unit with Department Director approval.
- Funds may be transferred from one business unit to another with both units being in the same fund with the Department Director and the transferring Division Manager approvals.

The following types of budget transfers require department director approval and additional approval by the City Manager or an Assistant City Manager:

- An appropriation of contingency reserves.
- Any transfers that increase the Finance Department’s annual budget as a whole.
- The Chief Financial Officer or an Assistant City Manager must approve transfers in the Accounting and Budget and Management Analysis business units.
- Transfers that would increase the Finance Department’s related capital projects as a whole.

All other transfers require the Department Director and either the Chief Financial Officer’s, Controller’s or Management Analysts’ approval.



CARROLLTON

TEXAS

City of Carrollton
Fiscal Year 2013-14 Approved Budget

**COMBINED FUNDS
OPERATING, DEBT SERVICE AND
FLEET REPLACEMENT FUNDS**

	<u>ACTUAL</u> <u>FY 2011-12</u>	<u>BUDGET</u> <u>FY 2012-13</u>	<u>ESTIMATE</u> <u>FY 2012-13</u>	<u>BUDGET</u> <u>FY 2013-14</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2014-15</u>	<u>FORECAST</u> <u>FY 2015-16</u>
Beginning Fund Balance							
<u>Operating Funds</u>							
General Fund	\$ 14,394,733	\$ 13,429,144	\$ 16,090,977	\$ 13,750,909	2.40%	\$ 13,750,909	\$ 14,148,453
Hotel/Motel Tax Fund	841,095	472,573	535,625	225,402	(52.30%)	-	-
Digital Mapping Fund	41,413	-	-	-	0.00%	-	-
Court Security Fund	137,245	96,725	109,901	118,276	22.28%	122,651	123,526
Juvenile Case Management Fund	421,040	481,690	492,107	588,607	22.20%	675,107	759,107
Public Safety Grants Fund	480	17	(29,932)	-	(100.00%)	-	-
Commercial Motor Vehicles Enforcement Fund	2,833	12,883	31,920	51,120	296.80%	-	-
Confiscated Funds	489,537	132,007	216,204	191,939	45.40%	18,000	18,000
Utility Rate Review Fund	305,187	305,187	307,458	307,458	0.74%	-	-
General Special Revenue Fund	247,873	247,873	254,182	146,735	(40.80%)	-	-
Utility Fund	15,990,267	15,821,461	15,751,406	14,640,787	(7.46%)	12,913,281	10,566,029
Golf Course Fund	241,627	208,388	208,388	209,688	0.62%	187,446	187,446
Solid Waste Fund	393,735	400,000	431,893	400,000	0.00%	400,000	400,000
Fleet Services Fund	-	-	-	-	0.00%	-	-
Risk Management Fund	2,212,675	2,100,794	2,045,205	2,840,485	35.21%	2,548,600	2,351,120
Administrative Services	1,549,356	1,231,986	1,614,810	1,235,846	0.31%	1,235,846	1,256,934
Employee Health and Disability Fund	12,385,429	9,804,429	10,976,567	10,326,567	5.33%	9,685,567	9,685,567
Total Operating Funds	49,654,525	44,745,157	49,036,711	45,033,819	0.65%	41,537,407	39,496,182
<u>Debt Service Funds</u>							
General Debt Service Fund	5,380,736	5,202,776	5,255,333	4,881,452	(6.18%)	4,352,621	3,823,790
Utility Debt Service Fund	2,837,094	2,594,336	2,594,336	2,548,324	(1.77%)	2,250,874	2,224,570
Golf Debt Service Fund	-	-	-	-	0.00%	-	-
Total Debt Service Funds	8,217,830	7,797,112	7,849,669	7,429,776	(4.71%)	6,603,495	6,048,360
<u>Fleet Replacement Funds</u>							
General Fleet Replacement Fund	4,257,034	3,955,492	3,955,492	2,052,929	(48.10%)	762,410	1,107,554
Utility Fleet Replacement Fund	1,531,421	1,569,618	1,575,699	1,093,248	(30.35%)	593,037	818,460
Golf Fleet Replacement Fund	249,118	202,889	208,288	189,576	(6.56%)	246,622	307,261
Total Replacement Funds	6,037,573	5,727,999	5,739,479	3,335,753	(41.76%)	1,602,069	2,233,275
Total Beginning Funds	63,909,928	58,270,268	62,625,859	55,799,348	(4.24%)	49,742,971	47,777,817

City of Carrollton
Fiscal Year 2013-14 Approved Budget

**COMBINED FUNDS
OPERATING, DEBT SERVICE AND
FLEET REPLACEMENT FUNDS**

	<u>ACTUAL</u> <u>FY 2011-12</u>	<u>BUDGET</u> <u>FY 2012-13</u>	<u>ESTIMATE</u> <u>FY 2012-13</u>	<u>BUDGET</u> <u>FY 2013-14</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2014-15</u>	<u>FORECAST</u> <u>FY 2015-16</u>
Recurring Sources of Funds							
<u>Operating Funds</u>							
General Fund	\$ 81,448,351	\$ 79,723,566	\$ 81,882,421	\$ 84,101,364	5.49%	\$ 85,143,115	\$ 86,431,832
Hotel/Motel Tax Fund	185,877	171,500	185,891	185,000	7.87%	186,550	188,115
Digital Mapping Fund	177	-	-	-	0.00%	-	-
Court Security Fund	108,147	105,475	115,375	115,375	9.39%	115,375	115,375
Juvenile Case Management Fund	177,605	176,800	191,500	191,500	8.31%	191,500	191,500
Public Safety Grants Fund	142,545	49,862	71,913	18,552	(62.79%)	18,500	18,500
Commercial Motor Vehicles Enforcement Fund	55,753	60,050	75,200	75,200	25.23%	75,200	75,200
Confiscated Funds	109,354	50,250	85,735	101,000	101.00%	101,000	101,000
Utility Rate Review Fund	25,000	25,000	25,000	25,000	0.00%	25,000	25,000
General Special Revenue Fund	58,056	34,150	77,553	55,100	61.35%	55,100	55,100
Utility Fund	34,882,056	35,251,500	35,337,000	35,684,500	1.23%	36,038,000	38,227,430
Golf Course Fund	1,008,424	1,095,960	1,045,243	1,074,248	(1.98%)	1,102,381	1,104,247
Solid Waste Fund	7,442,045	7,597,743	7,650,950	7,867,773	3.55%	8,121,054	8,382,406
Fleet Services Fund	3,464,526	3,646,488	3,354,080	3,273,284	(10.23%)	3,278,888	3,276,374
Risk Management Fund	1,914,389	1,914,455	1,910,960	2,005,809	4.77%	2,006,509	2,106,834
Administrative Services	13,999,519	14,317,903	14,365,303	15,036,128	5.02%	15,313,787	15,670,965
Employee Health and Disability Fund	7,905,681	8,150,000	8,350,000	8,860,000	8.71%	9,735,000	10,685,000
Total Operating Funds	152,927,505	152,370,702	154,724,124	158,669,833	4.13%	161,506,959	166,654,878
<u>Debt Service Funds</u>							
General Debt Service Fund	19,572,397	18,454,560	18,495,500	18,980,714	2.85%	19,089,214	18,658,770
Utility Debt Service Fund	2,692,344	2,397,531	2,340,751	2,094,704	(12.63%)	1,806,274	1,803,637
Golf Debt Service Fund	416,775	419,375	419,375	374,892	(10.61%)	374,892	374,892
Total Debt Service Funds	22,681,516	21,271,466	21,255,626	21,450,310	0.84%	21,270,380	20,837,299
<u>Fleet Replacement Funds</u>							
General Fleet Replacement Fund	1,789,205	2,293,165	2,123,283	2,647,185	15.44%	2,850,671	2,849,609
Utility Fleet Replacement Fund	270,713	451,282	393,221	443,406	(1.75%)	408,611	451,163
Golf Fleet Replacement Fund	83,122	101,460	108,817	114,873	13.22%	128,681	115,647
Total Replacement Funds	2,143,040	2,845,907	2,625,321	3,205,464	12.63%	3,387,963	3,416,419
Total Recurring Sources of Funds	177,752,061	176,488,075	178,605,071	183,325,607	3.87%	186,165,302	190,908,596

City of Carrollton
Fiscal Year 2013-14 Approved Budget

**COMBINED FUNDS
OPERATING, DEBT SERVICE AND
FLEET REPLACEMENT FUNDS**

	ACTUAL FY 2011-12	BUDGET FY 2012-13	ESTIMATE FY 2012-13	BUDGET FY 2013-14	% CHNG BUD/BUD	FORECAST FY 2014-15	FORECAST FY 2015-16
Recurring Uses of Funds							
<u>Operating Funds</u>							
General Fund	\$ 72,894,545	\$ 79,723,566	\$ 77,829,711	\$ 83,651,364	4.93%	\$ 86,069,758	\$ 88,857,339
Hotel/Motel Tax Fund	522,096	451,404	496,114	496,150	9.91%	495,350	506,150
Digital Mapping Fund	24,873	-	-	-	0.00%	-	-
Court Security Fund	135,491	115,000	107,000	111,000	(3.48%)	114,500	118,000
Juvenile Case Management Fund	106,538	100,250	95,000	105,000	4.74%	107,500	110,000
Public Safety Grants Fund	172,957	49,879	41,981	18,552	(62.81%)	18,500	18,500
Commercial Motor Vehicles Enforcement Fund	26,666	72,933	56,000	126,320	73.20%	75,200	75,200
Confiscated Funds	382,687	164,257	110,000	274,939	67.38%	101,000	101,000
Utility Rate Review Fund	22,729	330,187	25,000	332,458	0.69%	25,000	25,000
General Special Revenue Fund	51,747	269,693	185,000	201,835	(25.16%)	55,100	55,100
Utility Fund	32,470,917	33,447,386	33,647,619	34,462,006	3.03%	35,285,252	36,534,863
Golf Course Fund	834,280	899,650	898,433	883,262	(1.82%)	902,860	897,770
Solid Waste Fund	6,810,755	7,056,105	7,027,272	7,343,269	4.07%	7,573,309	7,821,080
Fleet Services Fund	3,464,526	3,646,488	3,354,080	3,273,284	(10.23%)	3,278,888	3,276,374
Risk Management Fund	2,081,859	2,081,013	1,115,680	2,297,694	10.41%	2,203,989	2,244,947
Administrative Services	13,694,132	14,317,903	14,420,507	15,036,128	5.02%	15,292,699	15,642,236
Employee Health and Disability Fund	9,314,543	8,950,000	9,000,000	9,501,000	6.16%	9,735,000	10,685,000
Total Operating Funds	143,011,341	151,675,714	148,409,397	158,114,261	4.24%	161,333,905	166,968,559
<u>Debt Service Funds</u>							
General Debt Service Fund	19,697,800	18,869,881	18,869,381	19,509,545	3.39%	19,618,045	19,187,601
Utility Debt Service Fund	2,935,102	2,386,763	2,386,763	2,392,154	0.23%	1,832,578	1,837,554
Golf Debt Service Fund	416,775	419,375	419,375	374,892	(10.61%)	374,892	374,892
Total Debt Service Funds	23,049,677	21,676,019	21,675,519	22,276,591	2.77%	21,825,515	21,400,047
<u>Fleet Replacement Funds</u>							
General Fleet Replacement Fund	2,543,247	3,457,048	3,573,346	3,937,704	13.90%	2,505,527	2,230,697
Utility Fleet Replacement Fund	226,435	1,005,192	875,672	943,617	(6.13%)	183,188	506,354
Golf Fleet Replacement Fund	123,952	77,900	127,529	57,827	(25.77%)	68,042	93,015
Total Replacement Funds	2,893,634	4,540,140	4,576,547	4,939,148	8.79%	2,756,757	2,830,066
Total Recurring Uses of Funds	168,954,652	177,891,873	174,661,463	185,330,000	4.18%	185,916,177	191,198,672

City of Carrollton
Fiscal Year 2013-14 Approved Budget

**COMBINED FUNDS
OPERATING, DEBT SERVICE AND
FLEET REPLACEMENT FUNDS**

	<u>ACTUAL</u> <u>FY 2011-12</u>	<u>BUDGET</u> <u>FY 2012-13</u>	<u>ESTIMATE</u> <u>FY 2012-13</u>	<u>BUDGET</u> <u>FY 2013-14</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2014-15</u>	<u>FORECAST</u> <u>FY 2015-16</u>
Non-recurring "One-time"							
Sources of Funds							
<u>Operating Funds</u>							
General Fund	\$ 16,717	\$ 25,000	\$ 1,560,765	\$ 1,957,320	7729.28%	\$ 1,988,969	\$ 2,021,251
Hotel/Motel Tax Fund	30,749	-	-	85,748	100.00%	308,800	318,035
Digital Mapping Fund	-	-	-	-	0.00%	-	-
Court Security Fund	-	-	-	-	0.00%	-	-
Juvenile Case Management Fund	-	-	-	-	0.00%	-	-
Public Safety Grants Fund	-	-	-	-	0.00%	-	-
Commercial Motor Vehicles Enforcement Fund	-	-	-	-	0.00%	-	-
Confiscated Funds	-	-	-	-	0.00%	-	-
Utility Rate Review Fund	-	-	-	-	0.00%	-	-
General Special Revenue Fund	-	-	-	-	0.00%	-	-
Utility Fund	-	-	-	-	0.00%	-	-
Golf Course Fund	-	-	-	-	0.00%	-	-
Solid Waste Fund	-	-	-	-	0.00%	-	-
Fleet Services Fund	-	-	-	-	0.00%	-	-
Risk Management Fund	-	-	-	-	0.00%	-	-
Administrative Services	-	-	-	-	0.00%	-	-
Employee Health and Disability Fund	-	-	-	-	0.00%	-	-
Total Operating Funds	<u>47,466</u>	<u>25,000</u>	<u>1,560,765</u>	<u>2,043,068</u>	<u>8072.27%</u>	<u>2,297,769</u>	<u>2,339,286</u>
<u>Debt Service Funds</u>							
General Debt Service Fund	-	-	-	-	0.00%	-	-
Utility Debt Service Fund	-	-	-	-	0.00%	-	-
Golf Debt Service Fund	-	-	-	-	0.00%	-	-
Total Debt Service Funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
<u>Fleet Replacement Funds</u>							
General Fleet Replacement Fund	452,500	-	-	-	0.00%	-	-
Utility Fleet Replacement Fund	-	-	-	-	0.00%	-	-
Golf Fleet Replacement Fund	-	-	-	-	0.00%	-	-
Total Replacement Funds	<u>452,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Total Non-recurring "One-time"							
Sources of Funds	<u>499,966</u>	<u>25,000</u>	<u>1,560,765</u>	<u>2,043,068</u>	<u>8072.27%</u>	<u>2,297,769</u>	<u>2,339,286</u>

City of Carrollton
Fiscal Year 2013-14 Approved Budget

**COMBINED FUNDS
OPERATING, DEBT SERVICE AND
FLEET REPLACEMENT FUNDS**

	<u>ACTUAL</u> <u>FY 2011-12</u>	<u>BUDGET</u> <u>FY 2012-13</u>	<u>ESTIMATE</u> <u>FY 2012-13</u>	<u>BUDGET</u> <u>FY 2013-14</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2014-15</u>	<u>FORECAST</u> <u>FY 2015-16</u>
Non-recurring "One-time"							
Uses of Funds							
<u>Operating Funds</u>							
General Fund	\$ 6,874,279	\$ 348,900	\$ 7,953,543	\$ 2,407,320	589.97%	\$ 1,988,969	\$ 2,021,251
Hotel/Motel Tax Fund	-	-	-	-	0.00%	-	-
Digital Mapping Fund	16,717	-	-	-	0.00%	-	-
Court Security Fund	-	-	-	-	0.00%	-	-
Juvenile Case Management Fund	-	-	-	-	0.00%	-	-
Public Safety Grants Fund	-	-	-	-	0.00%	-	-
Commercial Motor Vehicles Enforcement Fund	-	-	-	-	0.00%	-	-
Confiscated Funds	-	-	-	-	0.00%	-	-
Utility Rate Review Fund	-	-	-	-	0.00%	-	-
General Special Revenue Fund	-	-	-	-	0.00%	-	-
Utility Fund	2,650,000	2,800,000	2,800,000	2,950,000	5.36%	3,100,000	3,250,000
Golf Course Fund	207,383	195,010	145,510	213,228	9.34%	199,521	206,477
Solid Waste Fund	593,132	541,638	655,571	524,504	(3.16%)	547,745	561,326
Fleet Services Fund	-	-	-	-	0.00%	-	-
Risk Management Fund	-	-	-	-	0.00%	-	-
Administrative Services	239,933	-	323,760	-	0.00%	-	-
Employee Health and Disability Fund	-	-	-	-	0.00%	-	-
Total Operating Funds	10,581,444	3,885,548	11,878,384	6,095,052	56.86%	5,836,235	6,039,054
<u>Debt Service Funds</u>							
General Debt Service Fund	-	-	-	-	0.00%	-	-
Utility Debt Service Fund	-	-	-	-	0.00%	-	-
Golf Debt Service Fund	-	-	-	-	0.00%	-	-
Total Debt Service Funds	-	-	-	-	0.00%	-	-
<u>Fleet Replacement Funds</u>							
General Fleet Replacement Fund	-	452,500	452,500	-	(100.00%)	-	-
Utility Fleet Replacement Fund	-	-	-	-	0.00%	-	-
Golf Fleet Replacement Fund	-	-	-	-	0.00%	-	-
Total Replacement Funds	-	452,500	452,500	-	100.00%	-	-
Non-recurring "One-time"							
Uses of Funds							
	10,581,444	4,338,048	12,330,884	6,095,052	40.50%	5,836,235	6,039,054

City of Carrollton
 Fiscal Year 2013-14 Approved Budget

**COMBINED FUNDS
 OPERATING, DEBT SERVICE AND
 FLEET REPLACEMENT FUNDS**

	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>% CHNG</u>	<u>FORECAST</u>	<u>FORECAST</u>
	<u>FY 2011-12</u>	<u>FY 2012-13</u>	<u>FY 2012-13</u>	<u>FY 2013-14</u>	<u>BUD/BUD</u>	<u>FY 2014-15</u>	<u>FY 2015-16</u>
Additional sources or reductions in uses needed to Maintain Target Fund Balance							
<u>Operating Funds</u>							
General Fund	\$ -	\$ -	\$ -	\$ -	0.00%	\$ 1,324,187	\$ 2,883,740
Hotel/Motel Tax Fund	-	-	-	-	0.00%	-	-
Digital Mapping Fund	-	-	-	-	0.00%	-	-
Court Security Fund	-	-	-	-	0.00%	-	-
Juvenile Case Management Fund	-	-	-	-	0.00%	-	-
Public Safety Grants Fund	-	-	-	-	0.00%	-	-
Commercial Motor Vehicles Enforcement Fund	-	-	-	-	0.00%	-	-
Confiscated Funds	-	-	-	-	0.00%	-	-
Utility Rate Review Fund	-	-	-	-	0.00%	-	-
General Special Revenue Fund	-	-	-	-	0.00%	-	-
Utility Fund	-	-	-	-	0.00%	-	-
Golf Course Fund	-	-	-	-	0.00%	-	-
Solid Waste Fund	-	-	-	-	0.00%	-	-
Fleet Services Fund	-	-	-	-	0.00%	-	-
Risk Management Fund	-	-	-	-	0.00%	-	-
Administrative Services	-	-	-	-	0.00%	-	-
Employee Health and Disability Fund	-	-	-	-	0.00%	-	-
Total Operating Funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>1,324,187</u>	<u>2,883,740</u>
<u>Debt Service Funds</u>							
General Debt Service Fund	-	-	-	-	0.00%	-	-
Utility Debt Service Fund	-	-	-	-	0.00%	-	-
Golf Debt Service Fund	-	-	-	-	0.00%	-	-
Total Debt Service Funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
<u>Fleet Replacement Funds</u>							
General Fleet Replacement Fund	-	-	-	-	0.00%	-	-
Utility Fleet Replacement Fund	-	-	-	-	0.00%	-	-
Golf Fleet Replacement Fund	-	-	-	-	0.00%	-	-
Total Replacement Funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Additional sources or reductions in uses needed to Maintain Target Fund Balance							
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>1,324,187</u>	<u>2,883,740</u>

City of Carrollton
Fiscal Year 2013-14 Approved Budget

**COMBINED FUNDS
OPERATING, DEBT SERVICE AND
FLEET REPLACEMENT FUNDS**

	<u>ACTUAL</u> <u>FY 2011-12</u>	<u>BUDGET</u> <u>FY 2012-13</u>	<u>ESTIMATE</u> <u>FY 2012-13</u>	<u>BUDGET</u> <u>FY 2013-14</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2014-15</u>	<u>FORECAST</u> <u>FY 2015-16</u>
Ending Fund Balance							
<u>Operating Funds</u>							
General Fund	\$ 16,090,977	\$ 13,105,244	\$ 13,750,909	\$ 13,750,909	4.93%	\$ 14,148,453	\$ 14,606,686
Hotel/Motel Tax Fund	535,625	192,669	225,402	-	(100.00%)	-	-
Digital Mapping Fund	-	-	-	-	0.00%	-	-
Court Security Fund	109,901	87,200	118,276	122,651	40.65%	123,526	120,901
Juvenile Case Management Fund	492,107	558,240	588,607	675,107	20.93%	759,107	840,607
Public Safety Grants Fund	(29,932)	-	-	-	0.00%	-	-
Commercial Motor Vehicles Enforcement Fund	31,920	-	51,120	-	0.00%	-	-
Confiscated Funds	216,204	18,000	191,939	18,000	0.00%	18,000	18,000
Utility Rate Review Fund	307,458	-	307,458	-	0.00%	-	-
General Special Revenue Fund	254,182	12,330	146,735	-	(100.00%)	-	-
Utility Fund	15,751,406	14,825,575	14,640,787	12,913,281	(12.90%)	10,566,029	9,008,596
Golf Course Fund	208,388	209,688	209,688	187,446	(10.61%)	187,446	187,446
Solid Waste Fund	431,893	400,000	400,000	400,000	0.00%	400,000	400,000
Fleet Services Fund	-	-	-	-	0.00%	-	-
Risk Management Fund	2,045,205	1,934,236	2,840,485	2,548,600	31.76%	2,351,120	2,213,007
Administrative Services	1,614,810	1,231,986	1,235,846	1,235,846	0.31%	1,256,934	1,285,663
Employee Health and Disability Fund	10,976,567	9,004,429	10,326,567	9,685,567	7.56%	9,685,567	9,685,567
Total Operating Funds	49,036,711	41,579,597	45,033,819	41,537,407	(0.10%)	39,496,182	38,366,473
<u>Debt Service Funds</u>							
General Debt Service Fund	5,255,333	4,787,455	4,881,452	4,352,621	(9.08%)	3,823,790	3,294,959
Utility Debt Service Fund	2,594,336	2,605,104	2,548,324	2,250,874	(13.60%)	2,224,570	2,190,653
Golf Debt Service Fund	-	-	-	-	0.00%	-	-
Total Debt Service Funds	7,849,669	7,392,559	7,429,776	6,603,495	(10.67%)	6,048,360	5,485,612
<u>Fleet Replacement Funds</u>							
General Fleet Replacement Fund	3,955,492	2,339,109	2,052,929	762,410	(67.41%)	1,107,554	1,726,466
Utility Fleet Replacement Fund	1,575,699	1,015,708	1,093,248	593,037	(41.61%)	818,460	763,269
Golf Fleet Replacement Fund	208,288	226,449	189,576	246,622	8.91%	307,261	329,893
Total Replacement Funds	5,739,479	3,581,266	3,335,753	1,602,069	(55.27%)	2,233,275	2,819,628
Total Ending Fund Balances	\$ 62,625,859	\$ 52,553,422	\$ 55,799,348	\$ 49,742,971	(5.35%)	\$ 47,777,817	\$ 46,671,713



CARROLLTON

TEXAS

**COMBINED FUNDS
 CAPITAL PROJECTS FUNDS
 FISCAL YEAR 2014**

Unbudgeted Resources:

General Capital	\$ 14,960,292
Community Development	2,842,982
Parks	320,023
Streets	7,966,228
Drainage	4,553,533
Traffic	371,258
Tax Increment Zone	126,447
Utility	4,477,241
Golf Course	141,941
	<u>35,759,945</u>

Additional Projects: *

General Capital	14,960,292
Community Development	2,842,982
Parks	320,023
Streets	7,966,228
Drainage	4,553,533
Traffic	371,258
Tax Increment Zone	126,447
Utility	4,477,241
Golf Course	141,941
	<u>35,759,945</u>

Projected Remaining Unobligated Fund Balances:

General Capital	-
Community Development	-
Parks	-
Streets	-
Drainage	-
Traffic	-
Tax Increment Zone	-
Utility	-
Golf Course	-
	<u>\$ -</u>

* Includes contingency funds in each of the project categories



CARROLLTON

TEXAS

Personnel Schedule

	2009-10	2010-11	2011-12	2012-13	2013-14
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	FTE	FTE	FTE	FTE	FTE
<u>GENERAL FUND</u>					
<u>Public Safety</u>					
Police Management Services	60.50	65.50	79.75	73.00	79.50
Police Investigative Services	73.00	73.00	-	-	-
Police Operations	105.00	99.00	127.00	133.00	131.00
Police Victim Asst. Program	-	-	-	-	-
Dispatch	-	-	31.00	31.00	31.00
Fire Operations	126.00	124.00	130.00	142.00	144.00
Fire Support Services	12.00	11.00	11.00	12.00	15.00
Municipal Court	17.00	16.00	15.50	16.75	19.10
Environmental Services	21.50	21.50	21.50	21.50	20.50
Animal Services	10.00	10.00	10.00	10.00	11.00
Total Public Safety	425.00	420.00	425.75	439.25	451.10
<u>Culture & Leisure</u>					
Library	44.50	37.75	37.75	37.75	37.75
Parks Administration	3.00	2.50	-	-	-
Leisure Services	20.25	16.50	5.00	5.00	5.00
Rosemeade Recreation Center	-	-	5.25	5.00	5.25
Crosby Recreation Center	-	-	5.00	5.00	5.00
Senior Center	-	-	3.25	3.25	3.25
A.W. Perry Museum	-	-	-	1.00	1.00
Athletics	26.00	25.00	24.00	24.00	28.00
Parks - Non-Contract	15.00	14.00	12.00	12.00	8.00
Parks - Contract	21.00	23.00	22.00	22.00	22.00
Tennis Center	3.25	3.25	3.50	4.00	1.00
Total Cultural & Recreational	133.00	122.00	117.75	119.00	116.25
<u>Development</u>					
Transportation Engineering	7.00	7.00	7.00	7.00	7.00
Engineering	14.00	14.00	13.00	13.00	13.00
Traffic Operations	14.00	14.00	14.00	14.00	14.00
Streets	30.00	28.00	27.00	27.00	27.00
Drainage	8.00	9.00	9.00	9.00	9.00
Public Works Administration	15.00	14.50	14.50	14.00	14.00
Building Inspection	21.00	19.00	19.00	19.00	19.00
Planning	4.00	3.00	2.75	2.75	3.00
Economic Development	2.00	2.00	2.00	2.00	1.00
Transit Oriented Development	1.00	1.00	1.00	1.00	1.00
Total Development	116.00	111.50	109.25	108.75	108.00
Total General Fund	674.00	653.50	652.75	667.00	675.35

Personnel Schedule

	2009-10	2010-11	2011-12	2012-13	2013-14
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	FTE	FTE	FTE	FTE	FTE
<u>UTILITY FUND</u>					
Water Production	13.00	13.00	13.00	13.00	14.00
Water Distribution	12.00	13.00	13.00	13.00	13.00
Wastewater Collection	9.00	9.00	9.00	9.00	9.00
Meter Repair Services	3.00	3.00	3.00	3.00	3.00
Water Concrete Replacement	14.00	13.00	13.00	13.00	13.00
Total Utility Fund	51.00	51.00	51.00	51.00	52.00
<u>FLEET SERVICES FUND</u>					
Fleet Services	14.00	-	0.50	0.50	0.50
<u>RISK SERVICES FUND</u>					
Risk Management	2.50	2.50	1.00	1.00	1.00
<u>ADMINISTRATIVE SERVICES FUND</u>					
<u>General Government</u>					
City Manager's Office	7.00	7.00	7.00	7.50	7.75
Resolution Center	8.50	7.75	7.75	7.75	10.50
Organizational Development	2.00	2.00	2.00	2.00	2.00
Marketing Services	4.00	3.00	3.00	3.00	4.50
City Attorney	5.20	5.00	4.60	4.60	5.40
Total General Government	26.70	24.75	24.35	24.85	30.15
<u>Administration</u>					
Finance Administration	4.00	4.00	3.00	3.00	3.00
Budget & Management Analysis	5.00	5.00	4.00	4.00	4.00
Accounting	9.00	8.00	7.50	7.50	7.50
Purchasing	2.00	2.00	2.00	2.00	2.00
General Services	2.50	1.75	1.75	1.75	1.75
Utility Customer Service	18.00	17.50	17.00	17.50	18.50
Information Technology	1.00	1.00	1.00	1.00	1.00
Workforce Services	7.75	7.75	7.75	7.75	7.75
Facility Maintenance	9.00	8.00	6.50	6.50	7.25
Total Administration	58.25	55.00	50.50	51.00	52.75
Total Administrative Services Fund	84.95	79.75	74.85	75.85	82.90
<u>SPECIAL REVENUE FUNDS</u>					
Special Revenue Funds	3.00	4.00	3.50	3.00	3.00
<u>CAPITAL PROJECTS FUNDS</u>					
Capital Projects	4.00	3.50	3.00	3.00	3.00
CITY TOTAL	833.45	794.25	786.60	801.35	817.75

General Fund

The General Fund is the main operating fund of the City. This fund is used to account for all financial resources not accounted for in other funds. All general tax revenues and other receipts that are not restricted by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures, fixed charges and capital improvement costs that are not paid through other funds are paid from the General Fund. This fund includes most of the basic operating services such as fire and police protection, environmental services, parks and recreation, libraries, development services and street maintenance.



CARROLLTON
T E X A S

City of Carrollton
Fiscal Year 2013-14 Approved Budget

**GENERAL FUND
EXECUTIVE SUMMARY**

	ACTUAL FY 2011-12	BUDGET FY 2012-13	ESTIMATE FY 2012-13	BUDGET FY 2013-14	% CHNG BUD/BUD	FORECAST FY 2014-15	FORECAST FY 2015-16
Beginning Fund Balance	\$14,394,733	\$ 13,429,144	\$ 16,090,977	\$ 13,750,909	2.40%	\$ 13,750,909	\$ 14,148,453
Total Recurring Sources of Funds	81,448,351	79,723,566	81,882,421	84,101,364	5.49%	85,143,115	86,431,832
Total Recurring Uses of Funds	72,894,545	79,723,566	77,829,711	83,651,364	4.93%	86,069,758	88,857,339
Net Recurring Funds	8,553,806	-	4,052,710	450,000		(926,643)	(2,425,507)
Total Non-recurring "One-time" Sources of Funds	16,717	25,000	1,560,765	1,957,320	7729.28%	1,988,969	2,021,251
Total Non-recurring "One-time" Uses of Funds	6,874,279	348,900	7,953,543	2,407,320	589.97%	1,988,969	2,021,251
Net Non-recurring "One-time" Funds	(6,857,562)	(323,900)	(6,392,778)	(450,000)		-	-
The Bottom Line - Net Recurring and Non-recurring Funds	1,696,244	(323,900)	(2,340,068)	-		(926,643)	(2,425,507)
Additional sources or reductions in uses needed to Maintain Target Fund Balance	-	-	-	-		1,324,187	2,883,740
Ending Fund Balance	<u>\$16,090,977</u>	<u>\$ 13,105,244</u>	<u>\$ 13,750,909</u>	<u>\$ 13,750,909</u>	<u>4.93%</u>	<u>\$ 14,148,453</u>	<u>\$ 14,606,686</u>
Days of Recurring Uses of Funds	81	60	64	60		60	60

City of Carrollton
Fiscal Year 2013-14 Approved Budget

GENERAL FUND

	ACTUAL FY 2011-12	BUDGET FY 2012-13	ESTIMATE FY 2012-13	BUDGET FY 2013-14	% CHNG BUD/BUD	FORECAST FY 2014-15	FORECAST FY 2015-16
Beginning Fund Balance	\$ 14,394,733	\$ 13,429,144	\$ 16,090,977	\$ 13,750,909	2.40%	\$ 13,750,909	\$ 14,148,453
Recurring Sources of Funds							
Taxes	55,949,407	55,277,087	55,076,400	56,977,689	3.08%	57,946,748	59,100,183
Franchise Fees	9,962,752	9,405,500	10,173,000	10,212,200	8.58%	10,255,320	10,302,435
Licenses and Permits	1,951,889	1,892,000	2,270,150	2,258,900	19.39%	2,258,900	2,258,900
Charges for Services	4,450,674	4,355,733	4,677,865	4,808,760	10.40%	4,805,584	4,800,565
Fines and Forfeitures	5,353,617	5,003,940	5,844,200	5,978,605	19.48%	5,978,605	6,038,391
Investment Income	162,614	170,000	162,000	162,000	(4.71%)	170,100	178,605
Miscellaneous	372,254	350,000	409,500	409,500	17.00%	409,500	409,500
Utility Operating Fund - Payment in Lieu of Taxes	2,416,244	2,440,406	2,440,406	2,464,810	1.00%	2,489,458	2,514,353
Solid Waste Fund Support	828,900	828,900	828,900	828,900	0.00%	828,900	828,900
Total Recurring Sources of Funds	81,448,351	79,723,566	81,882,421	84,101,364	5.49%	85,143,115	86,431,832
Recurring Uses of Funds							
Personnel Services	48,429,165	50,783,131	50,035,461	54,156,396	6.64%	56,118,555	58,540,504
Supplies and Services	8,308,296	9,480,148	9,061,667	9,502,965	0.24%	9,491,802	9,509,024
Utilities	2,460,178	2,492,251	2,554,499	2,353,932	(5.55%)	2,284,987	2,290,675
Allocations*	13,508,302	14,880,528	14,122,537	15,743,211	5.80%	16,252,128	16,615,621
Capital Outlay	169,766	287,508	270,624	419,860	46.03%	447,286	426,515
Utility Rate Review	25,000	25,000	25,000	25,000	0.00%	25,000	25,000
Essential Technology Replacement Funds	-	1,775,000	1,775,000	1,450,000	(18.31%)	1,450,000	1,450,000
Prior Year's Cancelled Expenditures	(6,162)	-	(15,077)	-	0.00%	-	-
Total Recurring Uses of Funds	72,894,545	79,723,566	77,829,711	83,651,364	4.93%	86,069,758	88,857,339
Net Recurring Funds	8,553,806	-	4,052,710	450,000		(926,643)	(2,425,507)
Non-recurring "One-time" Sources of Funds							
Sales Tax	-	-	1,551,400	1,582,428	100.00%	1,614,077	1,646,359
Centennial Events	-	25,000	9,365	-	(100.00%)	-	-
Funds from the Digital Mapping Fund	16,717	-	-	-	0.00%	-	-
Repayment from Golf Fund for debt early retirement	-	-	-	374,892	100.00%	374,892	374,892
Total Non-recurring "One-time" Sources of Funds	16,717	25,000	1,560,765	1,957,320	7729.28%	1,988,969	2,021,251
Non-recurring "One-time" Uses of Funds							
Hotel Motel Tax Fund Subsidy	-	-	-	85,748	100.00%	308,800	318,035
Centennial Events	-	75,000	95,000	-	(100.00%)	-	-
Community Service Funding	-	110,000	110,000	65,000	(40.91%)	-	-
Municipal Marketing	-	30,000	32,500	-	(100.00%)	-	-
Public Safety additions	452,500	133,900	133,900	306,496	128.90%	26,000	-
Golf Course Debt early retirement	-	-	1,440,000	-	0.00%	-	-
Capital Projects Funds	6,421,779	-	6,142,143	1,950,076	100.00%	1,654,169	1,703,216
Total Non-recurring "One-time" Uses of Funds	6,874,279	348,900	7,953,543	2,407,320	589.97%	1,988,969	2,021,251
Net Non-recurring "One-time" Funds	(6,857,562)	(323,900)	(6,392,778)	(450,000)		-	-
The Bottom Line - Net Recurring and Non-recurring Funds	1,696,244	(323,900)	(2,340,068)	-		(926,643)	(2,425,507)
Additional sources or reductions in uses needed to Maintain Target Fund Balance							
	-	-	-	-		1,324,187	2,883,740
Ending Fund Balance	\$ 16,090,977	\$ 13,105,244	\$ 13,750,909	\$ 13,750,909	4.93%	\$ 14,148,453	\$ 14,606,686
Days of Recurring Uses of Funds	81	60	64	60		60	60

* Allocations include Overhead Allocations from Administrative Services and Risk Management Funds and Public Works Administration Division, Fleet Replacement Allocations, and Contingencies.

City of Carrollton
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**GENERAL FUND
RECURRING SOURCES OF FUNDS**

	ACTUAL FY 2011-12	BUDGET FY 2012-13	ESTIMATE FY 2012-13	BUDGET FY 2013-14	% CHNG BUD/BUD	FORECAST FY 2014-15	FORECAST FY 2015-16
TAX REVENUES							
Ad Valorem Taxes							
Current taxes	\$ 31,445,944	\$ 31,641,687	\$ 31,485,000	\$ 32,999,038	4.29%	\$ 33,494,024	\$ 34,163,904
Delinquent taxes	246,007	100,000	92,000	100,000	0.00%	100,000	100,000
Total Ad Valorem Taxes	31,691,951	31,741,687	31,577,000	33,099,038	4.28%	33,594,024	34,263,904
Sales and Use Taxes							
City sales tax	23,941,284	23,225,400	23,225,400	23,601,651	1.62%	24,073,684	24,555,158
Mixed drink tax	79,619	75,000	100,000	102,000	36.00%	104,040	106,121
Total Sales and Use Taxes	24,020,903	23,300,400	23,325,400	23,703,651	1.73%	24,177,724	24,661,279
Penalty and Interest							
Penalty and interest	236,553	235,000	174,000	175,000	(25.53%)	175,000	175,000
TOTAL TAX REVENUE	55,949,407	55,277,087	55,076,400	56,977,689	3.08%	57,946,748	59,100,183
FRANCHISE FEES							
Electric	5,329,838	5,210,000	5,588,000	5,588,000	7.26%	5,588,000	5,588,000
Telephone	1,365,804	873,000	1,250,000	1,212,500	38.89%	1,176,125	1,140,841
Gas	951,179	1,010,000	910,000	919,100	(9.00%)	928,291	937,574
Cable	1,616,774	1,627,500	1,690,000	1,757,600	7.99%	1,827,904	1,901,020
Solid Waste	699,157	685,000	735,000	735,000	7.30%	735,000	735,000
TOTAL FRANCHISE FEES	9,962,752	9,405,500	10,173,000	10,212,200	8.58%	10,255,320	10,302,435
LICENSES AND PERMITS							
Permits	1,161,161	1,130,000	1,430,000	1,418,800	25.56%	1,418,800	1,418,800
Licenses and miscellaneous	22,330	20,000	23,000	23,000	15.00%	23,000	23,000
Film permits	50	-	50	-	0.00%	-	-
Comm. Services Apt. Fees	212,378	215,000	217,500	217,500	1.16%	217,500	217,500
Comm. Services Food Program	248,812	245,000	260,000	260,000	6.12%	260,000	260,000
Single Family Rental Inspection	113,754	110,000	141,000	141,000	28.18%	141,000	141,000
Pollution control	93,616	100,000	99,000	99,000	(1.00%)	99,000	99,000
Comm. Services Misc. Fee	964	1,000	800	800	(20.00%)	800	800
Environmental MSD Fees	2,100	-	1,800	1,800	100.00%	1,800	1,800
County Vehicle Registration Fee	96,724	71,000	97,000	97,000	36.62%	97,000	97,000
TOTAL LICENSES AND PERMITS	1,951,889	1,892,000	2,270,150	2,258,900	19.39%	2,258,900	2,258,900
CHARGES FOR SERVICES							
Public Safety							
Ambulance fees	1,388,199	1,415,000	1,525,000	1,725,000	21.91%	1,725,000	1,725,000
Fingerprint fees	3,960	3,500	3,700	3,700	5.71%	3,700	3,700
Gas leak response fee	1,500	1,500	-	-	(100.00%)	-	-
Alarm Permit Fees	140,379	135,000	300,000	300,000	122.22%	300,000	300,000
False alarms	66,000	80,000	55,000	55,000	(31.25%)	55,000	55,000
Total Public Safety	1,600,038	1,635,000	1,883,700	2,083,700	27.44%	2,083,700	2,083,700
Culture and Leisure							
Softball Concession/Sales	25,333	27,000	29,700	29,700	10.00%	29,700	29,700
Misc. recreation fees/Rec rental fees	375,617	400,000	447,225	447,575	11.89%	447,575	447,575
Recreation class fees	402,525	360,000	438,000	438,000	21.67%	438,000	438,000
Sports Field Use	280,989	290,000	340,000	340,000	17.24%	340,000	340,000
Swimming pool fees	567,046	601,285	510,000	510,000	(15.18%)	510,000	510,000
Tennis Center fees	436,306	450,000	111,920	45,400	(89.91%)	47,800	47,800
Athletic program fees	312,666	312,000	320,000	320,000	2.56%	320,000	320,000
Library meeting room fees	15,585	15,000	19,000	19,000	26.67%	19,000	19,000
Library county contract	59,387	53,448	58,700	55,765	4.34%	50,189	45,170
Total Culture and Leisure	2,475,454	2,508,733	2,274,545	2,205,440	(12.09%)	2,202,264	2,197,245

(continued)

**GENERAL FUND
 RECURRING SOURCES OF FUNDS**

	<u>ACTUAL</u> <u>FY 2011-12</u>	<u>BUDGET</u> <u>FY 2012-13</u>	<u>ESTIMATE</u> <u>FY 2012-13</u>	<u>BUDGET</u> <u>FY 2013-14</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2014-15</u>	<u>FORECAST</u> <u>FY 2015-16</u>
CHARGES FOR SERVICES (continued)							
Other							
Animal control fees	\$ 67,601	\$ 65,000	\$ 67,750	\$ 67,750	4.23%	\$ 67,750	\$ 67,750
Developer's inspection fees	138,404	7,000	193,500	193,500	2664.29%	193,500	193,500
Planning fees	30,240	30,000	25,000	25,000	(16.67%)	25,000	25,000
Mowing assessments	62,635	50,000	100,000	100,000	100.00%	100,000	100,000
Sales to other cities	76,302	60,000	133,370	133,370	122.28%	133,370	133,370
Total Other	<u>375,182</u>	<u>212,000</u>	<u>519,620</u>	<u>519,620</u>	<u>145.10%</u>	<u>519,620</u>	<u>519,620</u>
TOTAL CHARGES FOR SERVICES	<u>4,450,674</u>	<u>4,355,733</u>	<u>4,677,865</u>	<u>4,808,760</u>	<u>10.40%</u>	<u>4,805,584</u>	<u>4,800,565</u>
FINES AND FORFEITURES							
Municipal court fines	3,732,812	3,456,000	4,150,000	4,284,405	23.97%	4,284,405	4,327,249
Court admin fee	34,665	28,800	45,000	45,000	56.25%	45,000	45,450
Dismiss/arrest fees	898,985	864,000	900,000	900,000	4.17%	900,000	909,000
Warrant fees	442,457	422,400	500,000	500,000	18.37%	500,000	505,000
Child Safety	32,315	28,800	32,500	32,500	12.85%	32,500	32,825
Traffic - local	70,472	67,200	70,500	70,500	4.91%	70,500	71,205
Judicial efficiency	6,547	6,240	9,700	9,700	55.45%	9,700	9,797
Impound fines	24,431	20,000	30,000	30,000	50.00%	30,000	30,300
Apartment Crime Reduction Program	4,000	2,500	3,500	3,500	40.00%	3,500	3,535
Library fees and fines	90,761	90,000	85,000	85,000	(5.56%)	85,000	85,850
Charges for lost books	16,172	18,000	18,000	18,000	0.00%	18,000	18,180
TOTAL FINES AND FORFEITURES	<u>5,353,617</u>	<u>5,003,940</u>	<u>5,844,200</u>	<u>5,978,605</u>	<u>19.48%</u>	<u>5,978,605</u>	<u>6,038,391</u>
INVESTMENT INCOME	<u>162,614</u>	<u>170,000</u>	<u>162,000</u>	<u>162,000</u>	<u>(4.71%)</u>	<u>170,100</u>	<u>178,605</u>
MISCELLANEOUS REVENUE	<u>372,254</u>	<u>350,000</u>	<u>409,500</u>	<u>409,500</u>	<u>17.00%</u>	<u>409,500</u>	<u>409,500</u>
UTILITY OPERATING FUND - PAYMENT IN LIEU OF TAXES	<u>2,416,244</u>	<u>2,440,406</u>	<u>2,440,406</u>	<u>2,464,810</u>	<u>1.00%</u>	<u>2,489,458</u>	<u>2,514,353</u>
SOLID WASTE FUND SUPPORT	<u>828,900</u>	<u>828,900</u>	<u>828,900</u>	<u>828,900</u>	<u>0.00%</u>	<u>828,900</u>	<u>828,900</u>
TOTAL RECURRING SOURCES OF FUNDS	<u>\$ 81,448,351</u>	<u>\$ 79,723,566</u>	<u>\$ 81,882,421</u>	<u>\$ 84,101,364</u>	<u>5.49%</u>	<u>\$ 85,143,115</u>	<u>\$ 86,431,832</u>

(concluded)

City of Carrollton
Fiscal Year 2013-14 Approved Budget

**GENERAL FUND
RECURRING USES OF FUNDS**

	<u>ACTUAL FY 2011-12</u>	<u>BUDGET FY 2012-13</u>	<u>ESTIMATE FY 2012-13</u>	<u>BUDGET FY 2013-14</u>	<u>% CHNG BUD/BUD</u>	<u>FORECAST FY 2014-15</u>	<u>FORECAST FY 2015-16</u>
GENERAL GOVERNMENT:							
City Council:							
Personnel Services	\$ 22,799	\$ 24,400	\$ 23,455	\$ 24,400	0.00%	\$ 24,400	\$ 24,400
Supplies and Services	63,707	53,162	60,877	133,577	151.26%	93,577	68,577
Utilities	11,562	12,057	10,326	9,191	(23.77%)	8,768	8,862
Allocations	167,256	182,383	182,383	191,231	4.85%	194,825	199,485
	<u>265,324</u>	<u>272,002</u>	<u>277,041</u>	<u>358,399</u>	<u>31.76%</u>	<u>321,570</u>	<u>301,324</u>
Non-Departmental:							
Personnel Services	-	846,393	(113,740)	1,385,472	63.69%	3,209,684	5,614,188
Supplies and Services	540,310	948,580	549,536	607,038	(36.01%)	577,218	577,218
Allocations	465,240	1,148,157	425,227	1,148,925	0.07%	1,208,672	1,244,954
	<u>1,005,550</u>	<u>2,943,130</u>	<u>861,023</u>	<u>3,141,435</u>	<u>6.74%</u>	<u>4,995,574</u>	<u>7,436,360</u>
TOTAL GENERAL GOVERNMENT	<u>1,270,874</u>	<u>3,215,132</u>	<u>1,138,064</u>	<u>3,499,834</u>	<u>8.86%</u>	<u>5,317,144</u>	<u>7,737,684</u>
PUBLIC SAFETY:							
Police Management Services:							
Personnel Services	7,066,482	6,309,967	6,837,706	7,027,154	11.37%	7,027,154	7,027,154
Supplies and Services	364,838	713,503	598,066	639,411	(10.38%)	644,266	651,518
Utilities	106,406	86,315	106,462	95,871	11.07%	92,839	92,986
Allocations	901,272	998,255	998,255	1,042,273	4.41%	1,059,342	1,088,179
Capital Outlay	72,545	71,100	5,100	6,750	(90.51%)	6,000	6,000
	<u>8,511,543</u>	<u>8,179,140</u>	<u>8,545,589</u>	<u>8,811,459</u>	<u>7.73%</u>	<u>8,829,601</u>	<u>8,865,837</u>
Police Operations:							
Personnel Services	11,134,003	11,683,686	11,435,568	11,807,364	1.06%	11,807,364	11,807,364
Supplies and Services	1,054,887	977,106	1,043,939	1,095,426	12.11%	1,097,892	1,093,610
Utilities	32,166	52,530	31,531	27,984	(46.73%)	26,935	26,935
Allocations	2,320,270	2,499,816	2,489,444	2,721,420	8.86%	2,755,073	2,766,826
Capital Outlay	9,615	4,400	5,400	4,400	0.00%	4,400	7,246
	<u>14,550,941</u>	<u>15,217,538</u>	<u>15,005,882</u>	<u>15,656,594</u>	<u>2.89%</u>	<u>15,691,664</u>	<u>15,701,981</u>
Total Police Department	<u>23,062,484</u>	<u>23,396,678</u>	<u>23,551,471</u>	<u>24,468,053</u>	<u>4.58%</u>	<u>24,521,265</u>	<u>24,567,818</u>
Fire Operations:							
Personnel Services	13,297,494	13,737,417	14,396,196	14,620,185	6.43%	14,682,073	14,682,073
Supplies and Services	1,368,460	1,195,376	1,378,399	1,476,501	23.52%	1,509,894	1,513,943
Utilities	108,396	107,863	107,873	114,223	5.90%	112,069	112,394
Allocations	2,330,237	2,591,196	2,597,689	2,853,669	10.13%	2,929,282	2,983,693
	<u>17,104,587</u>	<u>17,631,852</u>	<u>18,480,157</u>	<u>19,064,578</u>	<u>8.13%</u>	<u>19,233,318</u>	<u>19,292,103</u>
Fire Support Services:							
Personnel Services	1,200,104	1,250,347	1,311,109	1,555,537	24.41%	1,555,537	1,555,537
Supplies and Services	43,734	99,223	102,605	81,720	(17.64%)	82,000	82,334
Utilities	6,484	6,753	6,639	5,910	(12.48%)	5,695	5,698
Allocations	133,409	157,498	156,071	190,340	20.85%	195,368	202,113
	<u>1,383,731</u>	<u>1,513,821</u>	<u>1,576,424</u>	<u>1,833,507</u>	<u>21.12%</u>	<u>1,838,600</u>	<u>1,845,682</u>
Total Fire Department	<u>18,488,318</u>	<u>19,145,673</u>	<u>20,056,581</u>	<u>20,898,085</u>	<u>9.15%</u>	<u>21,071,918</u>	<u>21,137,785</u>

(continued)

City of Carrollton
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**GENERAL FUND
RECURRING USES OF FUNDS**

	<u>ACTUAL FY 2011-12</u>	<u>BUDGET FY 2012-13</u>	<u>ESTIMATE FY 2012-13</u>	<u>BUDGET FY 2013-14</u>	<u>% CHNG BUD/BUD</u>	<u>FORECAST FY 2014-15</u>	<u>FORECAST FY 2015-16</u>
PUBLIC SAFETY (continued):							
Environmental Services:							
Personnel Services	\$ 1,347,728	\$ 1,427,284	\$ 1,399,824	\$ 1,432,529	0.37%	\$ 1,432,529	\$ 1,432,529
Supplies and Services	321,365	357,980	360,394	378,592	5.76%	382,025	385,317
Utilities	6,812	7,104	9,250	8,244	16.05%	7,951	7,956
Allocations	539,195	574,420	574,420	600,674	4.57%	611,124	624,585
	<u>2,215,100</u>	<u>2,366,788</u>	<u>2,343,888</u>	<u>2,420,039</u>	<u>2.25%</u>	<u>2,433,629</u>	<u>2,450,387</u>
Emergency Dispatch:							
Personnel Services	1,386,001	1,848,511	1,578,134	1,906,587	3.14%	1,906,587	1,906,587
Supplies and Services	34,646	50,034	50,034	50,431	0.79%	50,431	50,931
Utilities	8,019	6,028	9,447	8,411	39.53%	8,109	8,112
Allocations	-	261,143	261,143	284,878	9.09%	290,040	297,244
Capital Outlay	10,282	4,800	6,850	6,850	42.71%	6,850	6,898
	<u>1,438,948</u>	<u>2,170,516</u>	<u>1,905,608</u>	<u>2,257,157</u>	<u>3.99%</u>	<u>2,262,017</u>	<u>2,269,772</u>
Animal Control:							
Personnel Services	563,781	571,963	588,115	630,266	10.19%	630,266	630,266
Supplies and Services	76,970	77,457	76,486	80,503	3.93%	80,870	81,199
Utilities	54,264	52,080	59,117	52,669	1.13%	50,965	51,040
Allocations	137,641	164,653	164,653	171,443	4.12%	179,581	187,924
	<u>832,656</u>	<u>866,153</u>	<u>888,371</u>	<u>934,881</u>	<u>7.93%</u>	<u>941,682</u>	<u>950,429</u>
Municipal Court:							
Personnel Services	936,481	1,030,911	1,039,908	1,168,970	13.39%	1,168,970	1,168,970
Supplies and Services	148,074	151,967	160,953	181,287	19.29%	181,676	183,199
Utilities	54,887	54,333	55,355	50,743	(6.61%)	49,193	49,228
Allocations	742,663	641,783	641,783	684,683	6.68%	697,044	713,907
	<u>1,882,105</u>	<u>1,878,994</u>	<u>1,897,999</u>	<u>2,085,683</u>	<u>11.00%</u>	<u>2,096,883</u>	<u>2,115,304</u>
TOTAL PUBLIC SAFETY	<u>47,919,611</u>	<u>49,824,802</u>	<u>50,643,918</u>	<u>53,063,898</u>	<u>6.50%</u>	<u>53,327,394</u>	<u>53,491,495</u>
CULTURE AND LEISURE:							
Library:							
Personnel Services	1,865,677	1,978,375	1,867,714	2,019,571	2.08%	2,019,571	2,019,571
Supplies and Services	211,759	272,924	224,619	197,048	(27.80%)	191,136	198,746
Utilities	162,374	165,514	158,875	143,208	(13.48%)	139,054	139,757
Allocations	1,073,521	861,722	861,722	895,305	3.90%	911,693	934,110
Capital Outlay	25,958	123,650	175,541	318,802	157.83%	326,628	323,593
	<u>3,339,289</u>	<u>3,402,185</u>	<u>3,288,471</u>	<u>3,573,934</u>	<u>5.05%</u>	<u>3,588,082</u>	<u>3,615,777</u>
Leisure Services:							
Personnel Services	466,911	465,032	452,857	470,695	1.22%	470,695	470,695
Supplies and Services	34,880	45,054	47,082	48,151	6.87%	48,554	49,039
Utilities	600	-	1,130	1,054	100.00%	1,039	1,050
Allocations	179,259	126,307	126,307	140,729	11.42%	143,160	146,880
	<u>681,650</u>	<u>636,393</u>	<u>627,376</u>	<u>660,629</u>	<u>3.81%</u>	<u>663,448</u>	<u>667,664</u>
Athletics:							
Personnel Services	1,493,362	1,558,671	1,644,701	1,836,549	17.83%	1,836,549	1,836,549
Supplies and Services	650,604	706,601	724,598	740,174	4.75%	746,418	752,086
Utilities	391,573	390,764	395,757	369,158	(5.53%)	361,629	362,118
Allocations	449,679	462,114	448,420	484,100	4.76%	539,626	551,956
	<u>2,985,218</u>	<u>3,118,150</u>	<u>3,213,476</u>	<u>3,429,981</u>	<u>10.00%</u>	<u>3,484,222</u>	<u>3,502,709</u>

(continued)

City of Carrollton
Fiscal Year 2013-14 Approved Budget

**GENERAL FUND
RECURRING USES OF FUNDS**

	<u>ACTUAL FY 2011-12</u>	<u>BUDGET FY 2012-13</u>	<u>ESTIMATE FY 2012-13</u>	<u>BUDGET FY 2013-14</u>	<u>% CHNG BUD/BUD</u>	<u>FORECAST FY 2014-15</u>	<u>FORECAST FY 2015-16</u>
CULTURE AND LEISURE (continued):							
Parks Non-Contract:							
Personnel Services	\$ 582,356	\$ 634,321	\$ 584,096	\$ 457,664	(27.85%)	\$ 457,664	\$ 457,664
Supplies and Services	286,161	283,332	285,198	305,093	7.68%	305,447	305,346
Utilities	245,468	307,197	308,475	305,558	(0.53%)	303,627	304,178
Allocations	289,176	335,539	334,214	291,041	(13.26%)	295,789	306,280
Capital Outlay	-	500	-	500	0.00%	500	500
	<u>1,403,161</u>	<u>1,560,889</u>	<u>1,511,983</u>	<u>1,359,856</u>	<u>(12.88%)</u>	<u>1,363,027</u>	<u>1,373,968</u>
Parks Contract:							
Personnel Services	897,292	982,332	868,956	1,023,111	4.15%	1,023,111	1,023,111
Supplies and Services	673,527	755,911	788,310	880,088	16.43%	871,152	870,469
Allocations	284,999	301,577	295,886	332,492	10.25%	358,115	374,322
Capital Outlay	1,736	3,000	-	-	(100.00%)	-	-
	<u>1,857,554</u>	<u>2,042,820</u>	<u>1,953,152</u>	<u>2,235,691</u>	<u>9.44%</u>	<u>2,252,378</u>	<u>2,267,902</u>
Tennis Center:							
Personnel Services	160,791	147,810	73,453	57,625	(61.01%)	57,625	57,625
Supplies and Services	323,758	319,308	88,958	17,108	(94.64%)	17,124	17,139
Utilities	28,684	32,392	26,418	28,283	(12.69%)	27,504	27,504
Allocations	54,148	77,527	77,527	88,078	13.61%	89,600	91,929
	<u>567,381</u>	<u>577,037</u>	<u>266,356</u>	<u>191,094</u>	<u>(66.88%)</u>	<u>191,853</u>	<u>194,197</u>
Rosemeade Rec Center:							
Personnel Services	219,861	202,891	246,894	237,912	17.26%	237,912	237,912
Supplies and Services	224,720	232,167	284,268	290,770	25.24%	293,034	295,163
Utilities	60,264	58,076	67,173	60,794	4.68%	58,966	59,053
Allocations	235,177	245,060	245,060	253,221	3.33%	257,871	264,076
	<u>740,022</u>	<u>738,194</u>	<u>843,395</u>	<u>842,697</u>	<u>14.16%</u>	<u>847,783</u>	<u>856,204</u>
Crosby Rec Center:							
Personnel Services	209,280	206,927	217,588	223,297	7.91%	223,297	223,297
Supplies and Services	58,808	92,168	90,907	90,832	(1.45%)	91,577	92,488
Utilities	43,557	44,703	42,549	38,787	(13.23%)	37,867	37,937
Allocations	175,905	180,811	180,811	186,304	3.04%	189,717	193,519
	<u>487,550</u>	<u>524,609</u>	<u>531,855</u>	<u>539,220</u>	<u>2.79%</u>	<u>542,458</u>	<u>547,241</u>
Perry Museum							
Personnel Services	-	64,246	66,648	68,127	6.04%	68,127	68,127
Supplies and Services	-	8,723	8,704	13,830	58.55%	8,782	8,864
Utilities	-	7,831	9,823	8,955	14.35%	8,769	8,784
Allocations	-	1,311	1,311	-	(100.00%)	-	-
	<u>-</u>	<u>82,111</u>	<u>86,486</u>	<u>90,912</u>	<u>100.00%</u>	<u>85,678</u>	<u>85,775</u>
Senior Center:							
Personnel Services	166,874	151,001	178,627	166,652	10.36%	167,754	168,878
Supplies and Services	33,868	46,276	47,082	47,306	2.23%	47,638	47,963
Utilities	40,120	40,542	43,935	40,166	(0.93%)	36,093	39,154
Allocations	144,894	127,460	127,460	130,876	2.68%	133,122	136,127
	<u>385,756</u>	<u>365,279</u>	<u>397,104</u>	<u>385,000</u>	<u>5.40%</u>	<u>384,607</u>	<u>392,122</u>
Total Parks and Recreation Department	<u>9,108,292</u>	<u>9,645,482</u>	<u>9,431,183</u>	<u>9,735,080</u>	<u>0.93%</u>	<u>9,815,454</u>	<u>9,887,782</u>
TOTAL CULTURE AND LEISURE	<u>12,447,581</u>	<u>13,047,667</u>	<u>12,719,654</u>	<u>13,309,014</u>	<u>2.00%</u>	<u>13,403,536</u>	<u>13,503,559</u>

(continued)

**GENERAL FUND
RECURRING USES OF FUNDS**

	ACTUAL FY 2011-12	BUDGET FY 2012-13	ESTIMATE FY 2012-13	BUDGET FY 2013-14	% CHNG BUD/BUD	FORECAST FY 2014-15	FORECAST FY 2015-16
DEVELOPMENT:							
Transportation Engineering:							
Personnel Services	\$ 682,556	\$ 655,809	\$ 684,637	\$ 678,046	3.39%	\$ 678,046	\$ 678,046
Supplies and Services	19,333	50,257	53,982	48,336	(3.82%)	48,774	49,261
Utilities	3,265	3,405	3,320	2,956	(13.19%)	2,850	2,852
Allocations	177,212	119,017	119,017	124,343	4.47%	126,577	129,748
Capital Outlay	37,353	68,000	63,775	67,100	(1.32%)	67,150	67,820
	<u>919,719</u>	<u>896,488</u>	<u>924,731</u>	<u>920,781</u>	<u>2.71%</u>	<u>923,397</u>	<u>927,727</u>
Engineering:							
Personnel Services	680,094	724,710	691,933	834,396	15.14%	834,358	849,630
Supplies and Services	51,670	69,527	66,244	66,271	(4.68%)	67,768	74,483
Utilities	11,124	12,001	11,152	9,772	(18.57%)	9,426	9,431
Allocations	354,265	192,657	191,585	198,384	2.97%	203,783	210,467
Capital Outlay	9,413	9,600	11,500	13,000	35.42%	33,300	12,000
	<u>1,106,566</u>	<u>1,008,495</u>	<u>972,414</u>	<u>1,121,823</u>	<u>11.24%</u>	<u>1,148,635</u>	<u>1,156,011</u>
Traffic Operations:							
Personnel Services	660,014	715,258	542,097	748,678	4.67%	749,188	749,795
Supplies and Services	274,225	411,611	375,439	391,671	(4.84%)	394,261	396,068
Utilities	1,069,182	1,025,636	1,077,236	956,047	(6.78%)	920,195	920,195
Allocations	531,820	526,086	527,116	562,291	6.88%	610,951	639,648
	<u>2,535,241</u>	<u>2,678,591</u>	<u>2,521,888</u>	<u>2,658,687</u>	<u>(0.74%)</u>	<u>2,674,595</u>	<u>2,705,706</u>
Streets:							
Personnel Services	1,074,308	1,221,875	1,108,579	1,359,409	11.26%	1,359,509	1,359,859
Supplies and Services	1,036,081	1,102,233	1,112,750	1,141,675	3.58%	1,151,587	1,158,495
Allocations	830,904	838,764	830,874	837,026	(0.21%)	884,198	906,361
	<u>2,941,293</u>	<u>3,162,872</u>	<u>3,052,203</u>	<u>3,338,110</u>	<u>5.54%</u>	<u>3,395,294</u>	<u>3,424,715</u>
Drainage:							
Personnel Services	441,281	444,790	435,113	470,152	5.70%	470,322	470,414
Supplies and Services	153,685	195,951	207,569	217,787	11.14%	218,756	219,155
Utilities	-	-	183	-	0.00%	-	-
Allocations	404,895	416,362	416,362	445,451	6.99%	485,581	497,458
	<u>999,861</u>	<u>1,057,103</u>	<u>1,059,227</u>	<u>1,133,390</u>	<u>7.22%</u>	<u>1,174,659</u>	<u>1,187,027</u>
Building Inspection:							
Personnel Services	1,423,217	1,339,418	1,351,183	1,394,022	4.08%	1,497,645	1,497,645
Supplies and Services	98,934	88,047	88,659	92,213	4.73%	97,794	93,487
Utilities	8,675	9,046	8,745	7,787	(13.92%)	7,506	7,510
Allocations	341,589	425,345	424,232	443,525	4.27%	453,288	464,275
Capital Outlay	864	458	458	458	0.00%	458	458
	<u>1,873,279</u>	<u>1,862,314</u>	<u>1,873,277</u>	<u>1,938,005</u>	<u>4.06%</u>	<u>2,056,691</u>	<u>2,063,375</u>
Public Works Administration:							
Personnel Services	(93,491)	-	(69,474)	-	0.00%	-	-
Supplies and Services	(11,054)	-	240	-	0.00%	-	-
Utilities	(3,122)	-	(5,194)	-	0.00%	-	-
Allocations	(354)	-	-	-	0.00%	-	-
	<u>(108,021)</u>	<u>-</u>	<u>(74,428)</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Planning:							
Personnel Services	169,857	186,393	192,965	209,179	12.22%	209,179	209,179
Supplies and Services	18,662	25,922	25,922	26,759	3.23%	26,759	26,759
Utilities	6,187	6,452	4,556	4,052	(37.20%)	3,904	3,905
Allocations	133,183	275,954	275,954	286,055	3.66%	291,417	298,408
Capital Outlay	2,000	2,000	2,000	2,000	0.00%	2,000	2,000
	<u>329,889</u>	<u>496,721</u>	<u>501,397</u>	<u>528,045</u>	<u>6.31%</u>	<u>533,259</u>	<u>540,251</u>

(continued)

City of Carrollton
 Fiscal Year 2013-14 Approved Budget

**GENERAL FUND
 RECURRING USES OF FUNDS**

	<u>ACTUAL FY 2011-12</u>	<u>BUDGET FY 2012-13</u>	<u>ESTIMATE FY 2012-13</u>	<u>BUDGET FY 2013-14</u>	<u>% CHNG BUD/BUD</u>	<u>FORECAST FY 2014-15</u>	<u>FORECAST FY 2015-16</u>
DEVELOPMENT (continued):							
Economic Development:							
Personnel Services	\$ 226,151	\$ 222,497	\$ 255,846	\$ 195,106	(12.31%)	\$ 165,698	\$ 165,698
Supplies and Services	126,642	120,597	130,696	131,726	9.23%	131,726	131,726
Utilities	1,563	1,629	2,105	1,876	15.16%	1,809	1,810
Allocations	87,089	93,600	93,600	98,687	5.43%	100,494	102,964
	<u>441,445</u>	<u>438,323</u>	<u>482,247</u>	<u>427,395</u>	<u>(2.49%)</u>	<u>399,727</u>	<u>402,198</u>
Transit Oriented Development:							
Personnel Services	147,901	149,896	144,773	147,741	(1.44%)	147,741	147,741
Supplies and Services	25,042	29,151	29,151	31,641	8.54%	33,666	34,441
Utilities	1,668	2,000	2,261	2,233	11.65%	2,225	2,226
Allocations	23,758	54,011	54,011	55,767	3.25%	56,795	58,183
	<u>198,369</u>	<u>235,058</u>	<u>230,196</u>	<u>237,382</u>	<u>0.99%</u>	<u>240,427</u>	<u>242,591</u>
TOTAL DEVELOPMENT	<u>11,237,641</u>	<u>11,835,965</u>	<u>11,543,152</u>	<u>12,303,618</u>	<u>3.95%</u>	<u>12,546,684</u>	<u>12,649,601</u>
Utility Rate Review	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>0.00%</u>	<u>25,000</u>	<u>25,000</u>
Essential Technology Replacement Funds	<u>-</u>	<u>1,775,000</u>	<u>1,775,000</u>	<u>1,450,000</u>	<u>(18.31%)</u>	<u>1,450,000</u>	<u>1,450,000</u>
Prior Years' Canceled Expenditures	<u>(6,162)</u>	<u>-</u>	<u>(15,077)</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
TOTAL RECURRING USES OF FUNDS	<u>\$ 72,894,545</u>	<u>\$ 79,723,566</u>	<u>\$ 77,829,711</u>	<u>\$ 83,651,364</u>	<u>4.93%</u>	<u>\$ 86,069,758</u>	<u>\$ 88,857,339</u> (concluded)



CARROLLTON

TEXAS

Special Revenue Funds

The Special Revenue Funds account for the accumulation and disbursement of restricted resources. Special Revenue Funds consist of the following funds:

Hotel/Motel Tax Fund – to account for the accumulation of resources from the Hotel/Motel Tax assessment levied by the City. These monies are to be spent to promote the progress, development or growth of the City within the guidelines set forth on disposition of revenues collected under the authority of the Texas Hotel Occupancy Tax Act.

Digital Mapping Fund – to account for funds spent on digitizing new sub-division plats and merging information into the City's basemap system. Use of this fund was discontinued in Fiscal Year 2012 with the remaining balance transferred to the General Fund.

Court Security Fund – to account for court fees to be expended on court security.

Juvenile Case Management Fund – to account for the revenues collected through the Juvenile Case Management fee and the expenditures associated with juvenile case management and the Juvenile Case Manager.

Public Safety Grants Fund – to account for grant funds received for the purpose of public safety initiatives.

Commercial Motor Vehicles Enforcement Fund – to account for revenues and expenditures for enforcement of the Motor Carrier Violations Act.

Confiscated Assets Fund – to account for funds obtained through forfeiture provisions under federal laws; seized money from delivery of controlled substance in accordance with Public Health Laws. These monies are to be used for training and other law enforcement activities.

Utility Rate Review Fund –to account for utility rate regulation activities.

General Special Revenue Fund – to account for miscellaneous funds designated for special programs of the City.



CARROLLTON
T E X A S

City of Carrollton
Fiscal Year 2013-14 Approved Budget

HOTEL/MOTEL TAX FUND

	ACTUAL	BUDGET	ESTIMATE	BUDGET	% CHNG	FORECAST	FORECAST
	FY 2011-12	FY 2012-13	FY 2012-13	FY 2013-14	BUD/BUD	FY 2014-15	FY 2015-16
Beginning Fund Balance	\$ 841,095	\$ 472,573	\$ 535,625	\$ 225,402	(52.30%)	\$ -	\$ -
Recurring Sources of Funds							
Hotel-Motel Tax	146,077	135,000	155,000	155,000	14.81%	156,550	158,115
Investment Income	2,192	1,500	525	-	(100.00%)	-	-
Signature Event Revenues and Sponsorships	37,608	35,000	30,366	30,000	(14.29%)	30,000	30,000
Total Recurring Sources of Funds	185,877	171,500	185,891	185,000	7.87%	186,550	188,115
Recurring Uses of Funds							
Visitor Relations	19,353	40,550	40,550	40,550	0.00%	40,550	40,550
Events/Promotions	29,015	30,000	30,000	30,000	0.00%	30,000	30,000
Historical Preservation	116,544	11,954	11,954	11,700	(2.12%)	11,700	11,700
Athletics Tournaments/Events	7,146	13,500	13,500	13,500	0.00%	13,500	13,500
Promotion of Arts	9,500	9,500	9,500	9,500	0.00%	9,500	9,500
Administration	66	5,900	-	5,900	0.00%	100	5,900
Signature Event	340,472	340,000	390,610	385,000	13.24%	390,000	395,000
Total Recurring Uses of Fund	522,096	451,404	496,114	496,150	9.91%	495,350	506,150
Net Recurring Funds	(336,219)	(279,904)	(310,223)	(311,150)		(308,800)	(318,035)
Non-recurring "One-time" Sources of Funds							
Hotel-motel tax - Audit Payments	30,749	-	-	-	0.00%	-	-
Subsidy from General Fund Needed to Maintain a Positive Fund Balance	-	-	-	85,748	100.00%	308,800	318,035
Total Non-recurring "One-time" Sources of Funds	30,749	-	-	85,748	100.00%	308,800	318,035
The Bottom Line - Net Recurring and Non-recurring Funds	(305,470)	(279,904)	(310,223)	(225,402)		-	-
Ending Fund Balance	\$ 535,625	\$ 192,669	\$ 225,402	\$ -	(100.00%)	\$ -	\$ -

Note: Funding for the operations of the Perry Musuem is budgeted in the General Fund beginning in fiscal year 2012-13.

DIGITAL MAPPING FUND

	<u>ACTUAL</u> <u>FY 2011-12</u>	<u>BUDGET</u> <u>FY 2012-13</u>	<u>ESTIMATE</u> <u>FY 2012-13</u>	<u>BUDGET</u> <u>FY 20113-14</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2014-15</u>	<u>FORECAST</u> <u>FY 2015-16</u>
Beginning Fund Balance	\$ 41,413	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -
Recurring Sources of Funds							
Digital mapping fee	30	-	-	-	0.00%	-	-
Investment income	147	-	-	-	0.00%	-	-
Total Recurring Sources of Funds	<u>177</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Recurring Uses of Funds							
Supplies and Services	<u>24,873</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Net Recurring Funds	(24,696)	-	-	-		-	-
Non-recurring "One-time" Uses of Funds							
Transfer to the General Fund	<u>16,717</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
The Bottom Line - Net Recurring and Non-recurring Funds	(41,413)	-	-	-		-	-
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>	<u>\$ -</u>	<u>\$ -</u>

Note: The use of this Fund was discontinued in Fiscal Year 2012 and the remaining funds moved to the General Fund.

City of Carrollton
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COURT SECURITY FUND

	<u>ACTUAL</u> <u>FY 2011-12</u>	<u>BUDGET</u> <u>FY 2012-13</u>	<u>ESTIMATE</u> <u>FY 2012-13</u>	<u>BUDGET</u> <u>FY 2013-14</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2014-15</u>	<u>FORECAST</u> <u>FY 2015-16</u>
Beginning Fund Balance	\$ 137,245	\$ 96,725	\$ 109,901	\$ 118,276	22.28%	\$ 122,651	\$ 123,526
Recurring Sources of Funds							
Fines and Forfeitures	107,684	105,000	115,000	115,000	9.52%	115,000	115,000
Investment Income	463	475	375	375	(21.05%)	375	375
Total Recurring Sources of Funds	<u>108,147</u>	<u>105,475</u>	<u>115,375</u>	<u>115,375</u>	<u>9.39%</u>	<u>115,375</u>	<u>115,375</u>
Recurring Uses of Funds							
Personnel Services	91,689	65,000	57,000	60,000	(7.69%)	62,000	64,000
Supplies and Services	43,802	50,000	50,000	51,000	2.00%	52,500	54,000
Total Recurring Uses of Funds	<u>135,491</u>	<u>115,000</u>	<u>107,000</u>	<u>111,000</u>	<u>(3.48%)</u>	<u>114,500</u>	<u>118,000</u>
The Bottom Line -							
Net Recurring Funds	(27,344)	(9,525)	8,375	4,375		875	(2,625)
Ending Fund Balance	<u>\$ 109,901</u>	<u>\$ 87,200</u>	<u>\$ 118,276</u>	<u>\$ 122,651</u>	<u>40.65%</u>	<u>\$ 123,526</u>	<u>\$ 120,901</u>

JUVENILE CASE MANAGEMENT FUND

	<u>ACTUAL</u> <u>FY 2011-12</u>	<u>BUDGET</u> <u>FY 2012-13</u>	<u>ESTIMATE</u> <u>FY 2012-13</u>	<u>BUDGET</u> <u>FY 2013-14</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2014-15</u>	<u>FORECAST</u> <u>FY 2015-16</u>
Beginning Fund Balance	\$ 421,040	\$ 481,690	\$ 492,107	\$ 588,607	22.20%	\$ 675,107	\$ 759,107
Recurring Sources of Funds							
Fines and Forfeitures	175,873	175,000	190,000	190,000	8.57%	190,000	190,000
Investment Income	1,732	1,800	1,500	1,500	(16.67%)	1,500	1,500
Total Recurring Sources of Funds	<u>177,605</u>	<u>176,800</u>	<u>191,500</u>	<u>191,500</u>	8.31%	<u>191,500</u>	<u>191,500</u>
Recurring Uses of Funds							
Personnel Services	103,129	88,000	90,000	95,000	7.95%	97,500	100,000
Supplies and Services	3,409	12,250	5,000	10,000	(18.37%)	10,000	10,000
Total Recurring Uses of Funds	<u>106,538</u>	<u>100,250</u>	<u>95,000</u>	<u>105,000</u>	4.74%	<u>107,500</u>	<u>110,000</u>
The Bottom Line -							
Net Recurring Funds	71,067	76,550	96,500	86,500		84,000	81,500
Ending Fund Balance	<u>\$ 492,107</u>	<u>\$ 558,240</u>	<u>\$ 588,607</u>	<u>\$ 675,107</u>	20.93%	<u>\$ 759,107</u>	<u>\$ 840,607</u>

PUBLIC SAFETY GRANTS FUND

	<u>ACTUAL</u> <u>FY 2011-12</u>	<u>BUDGET</u> <u>FY 2012-13</u>	<u>ESTIMATE</u> <u>FY 2012-13</u>	<u>BUDGET</u> <u>FY 2013-14</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2014-15</u>	<u>FORECAST</u> <u>FY 2015-16</u>
Beginning Fund Balance	\$ 480	\$ 17	\$ (29,932)	\$ -	(100.00%)	\$ -	\$ -
Recurring Sources of Funds							
Grant Revenue	142,500	49,862	71,913	18,552	(62.79%)	18,500	18,500
Investment Income	45	-	-	-	0.00%	-	-
Total Recurring Sources of Funds	<u>142,545</u>	<u>49,862</u>	<u>71,913</u>	<u>18,552</u>	<u>(62.79%)</u>	<u>18,500</u>	<u>18,500</u>
Recurring Uses of Funds							
Personnel Services	21,275	-	-	-	0.00%	-	-
Supplies and Services	140,797	22,328	23,968	8,000	(64.17%)	8,000	8,000
Capital Outlay	10,885	27,551	18,013	10,552	(61.70%)	10,500	10,500
Total Recurring Uses of Funds	<u>172,957</u>	<u>49,879</u>	<u>41,981</u>	<u>18,552</u>	<u>(62.81%)</u>	<u>18,500</u>	<u>18,500</u>
The Bottom Line -							
Net Recurring Funds	(30,412)	(17)	29,932	-		-	-
Ending Fund Balance	<u>\$ (29,932)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>	<u>\$ -</u>	<u>\$ -</u>

COMMERCIAL MOTOR VEHICLES ENFORCEMENT FUND

	ACTUAL FY 2011-12	BUDGET FY 2012-13	ESTIMATE FY 2012-13	BUDGET FY 2013-14	% CHNG BUD/BUD	FORECAST FY 2014-15	FORECAST FY 2015-16
Beginning Fund Balance	\$ 2,833	\$ 12,883	\$ 31,920	\$ 51,120	296.80%	\$ -	\$ -
Recurring Sources of Funds							
Fines and Forfeitures	55,671	60,000	75,000	75,000	25.00%	75,000	75,000
Investment Income	82	50	200	200	300.00%	200	200
Total Recurring Sources of Funds	<u>55,753</u>	<u>60,050</u>	<u>75,200</u>	<u>75,200</u>	<u>25.23%</u>	<u>75,200</u>	<u>75,200</u>
Recurring Uses of Funds							
Supplies and Services	26,666	72,933	10,000	25,000	(65.72%)	25,000	25,000
Capital Outlay	-	-	46,000	101,320	100.00%	50,200	50,200
Total Recurring Uses of Funds	<u>26,666</u>	<u>72,933</u>	<u>56,000</u>	<u>126,320</u>	<u>73.20%</u>	<u>75,200</u>	<u>75,200</u>
The Bottom Line -							
Net Recurring Funds	29,087	(12,883)	19,200	(51,120)		-	-
Ending Fund Balance	<u>\$ 31,920</u>	<u>\$ -</u>	<u>\$ 51,120</u>	<u>\$ -</u>	<u>0.00%</u>	<u>\$ -</u>	<u>\$ -</u>

CONFISCATED ASSETS FUND

	<u>ACTUAL</u> <u>FY 2011-12</u>	<u>BUDGET</u> <u>FY 2012-13</u>	<u>ESTIMATE</u> <u>FY 2012-13</u>	<u>BUDGET</u> <u>FY 2013-14</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2014-15</u>	<u>FORECAST</u> <u>FY 2015-16</u>
Beginning Fund Balance	\$ 489,537	\$ 132,007	\$ 216,204	\$ 191,939	45.40%	\$ 18,000	\$ 18,000
Recurring Sources of Funds							
Confiscated Revenues	109,354	50,000	85,000	100,000	100.00%	100,000	100,000
Interest Income	-	250	735	1,000	300.00%	1,000	1,000
Total Recurring Sources of Funds	<u>109,354</u>	<u>50,250</u>	<u>85,735</u>	<u>101,000</u>	<u>101.00%</u>	<u>101,000</u>	<u>101,000</u>
Recurring Uses of Funds							
Supplies and Services	165,617	-	50,000	-	0.00%	-	-
Capital Outlay	217,070	164,257	60,000	274,939	67.38%	101,000	101,000
Total Recurring Uses of Funds	<u>382,687</u>	<u>164,257</u>	<u>110,000</u>	<u>274,939</u>	<u>67.38%</u>	<u>101,000</u>	<u>101,000</u>
The Bottom Line -							
Net Recurring Funds	(273,333)	(114,007)	(24,265)	(173,939)		-	-
Ending Fund Balance	<u>\$ 216,204</u>	<u>\$ 18,000</u>	<u>\$ 191,939</u>	<u>\$ 18,000</u>	<u>0.00%</u>	<u>\$ 18,000</u>	<u>\$ 18,000</u>

City of Carrollton
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UTILITY RATE REVIEW FUND

	<u>ACTUAL</u> <u>FY 2011-12</u>	<u>BUDGET</u> <u>FY 2012-13</u>	<u>ESTIMATE</u> <u>FY 2012-13</u>	<u>BUDGET</u> <u>FY 2013-14</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2014-15</u>	<u>FORECAST</u> <u>FY 2015-16</u>
Beginning Fund Balance	\$ 305,187	\$ 305,187	\$ 307,458	\$ 307,458	0.74%	\$ -	\$ -
Recurring Sources of Funds							
General Fund - Annual Allocation	25,000	25,000	25,000	25,000	0.00%	25,000	25,000
Recurring Uses of Funds							
Supplies and Services	22,729	330,187	25,000	332,458	0.69%	25,000	25,000
The Bottom Line - Net Recurring Funds	2,271	(305,187)	-	(307,458)		-	-
Ending Fund Balance	<u>\$ 307,458</u>	<u>\$ -</u>	<u>\$ 307,458</u>	<u>\$ -</u>	<u>0.00%</u>	<u>\$ -</u>	<u>\$ -</u>

GENERAL SPECIAL REVENUE FUND

	<u>ACTUAL</u> <u>FY 2011-12</u>	<u>BUDGET(1)</u> <u>FY 2012-13</u>	<u>ESTIMATE</u> <u>FY 2012-13</u>	<u>BUDGET</u> <u>FY 2013-14</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2014-15</u>	<u>FORECAST</u> <u>FY 2015-16</u>
Beginning Fund Balance	\$ 247,873	\$ 247,873	\$ 254,182	\$ 146,735	(40.80%)	\$ -	\$ -
Recurring Sources of Funds							
Donations and miscellaneous	34,123	10,000	30,000	30,000	200.00%	30,000	30,000
Fines and Forfeitures	23,788	24,000	47,453	25,000	4.17%	25,000	25,000
Interest Income	145	150	100	100	(33.33%)	100	100
Total Recurring Sources of Funds	<u>58,056</u>	<u>34,150</u>	<u>77,553</u>	<u>55,100</u>	<u>61.35%</u>	<u>55,100</u>	<u>55,100</u>
Recurring Uses of Funds							
Supplies and Services	48,014	219,693	180,000	196,835	(10.40%)	50,100	50,100
Capital Outlay	3,733	50,000	5,000	5,000	(90.00%)	5,000	5,000
Total Recurring Uses of Funds	<u>51,747</u>	<u>269,693</u>	<u>185,000</u>	<u>201,835</u>	<u>(25.16%)</u>	<u>55,100</u>	<u>55,100</u>
The Bottom Line -							
Net Recurring Funds	6,309	(235,543)	(107,447)	(146,735)		-	-
Ending Fund Balance	<u>\$ 254,182</u>	<u>\$ 12,330</u>	<u>\$ 146,735</u>	<u>\$ -</u>	<u>(100.00%)</u>	<u>\$ -</u>	<u>\$ -</u>

(1) As amended October 16, 2012



CARROLLTON
T E X A S

General Debt Service Fund

The Debt Service Fund is used to account for the accumulation of financial resources for the payment of principal, interest and related costs on general long-term debt paid primarily from taxes levied by the City.



CARROLLTON

TEXAS

GENERAL DEBT SERVICE FUND

	<u>ACTUAL</u> <u>FY 2011-12</u>	<u>BUDGET</u> <u>FY 2012-13</u>	<u>ESTIMATE</u> <u>FY 2012-13</u>	<u>BUDGET</u> <u>FY 2013-14</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2014-15</u>	<u>FORECAST</u> <u>FY 2015-16</u>
Beginning Fund Balance	\$ 5,380,736	\$ 5,202,776	\$ 5,255,333	\$ 4,881,452	(6.18%)	\$ 4,352,621	\$ 3,823,790
Recurring Sources of Funds							
Ad valorem tax - current	19,332,490	18,263,560	18,385,000	18,810,214	2.99%	18,918,714	18,488,270
Ad valorem tax - delinquent	118,134	65,000	40,000	75,000	15.38%	75,000	75,000
Penalty and Interest	115,270	120,000	65,000	90,000	(25.00%)	90,000	90,000
Investment income	6,503	6,000	5,500	5,500	(8.33%)	5,500	5,500
Total Recurring Sources of Funds	<u>19,572,397</u>	<u>18,454,560</u>	<u>18,495,500</u>	<u>18,980,714</u>	<u>2.85%</u>	<u>19,089,214</u>	<u>18,658,770</u>
Recurring Uses of Funds							
Debt service	19,695,460	18,866,381	18,866,381	19,506,545	3.39%	19,615,045	19,184,601
Paying agent fees	2,340	3,500	3,000	3,000	(14.29%)	3,000	3,000
Total Recurring Uses of Funds	<u>19,697,800</u>	<u>18,869,881</u>	<u>18,869,381</u>	<u>19,509,545</u>	<u>3.39%</u>	<u>19,618,045</u>	<u>19,187,601</u>
The Bottom Line - Net Recurring Funds	(125,403)	(415,321)	(373,881)	(528,831)		(528,831)	(528,831)
Ending Fund Balance	<u>\$ 5,255,333</u>	<u>\$ 4,787,455</u>	<u>\$ 4,881,452</u>	<u>\$ 4,352,621</u>	<u>(9.08%)</u>	<u>\$ 3,823,790</u>	<u>\$ 3,294,959</u>

Note: Forecasts for FY 2014-15 and FY 2015-16 include projected debt service only for future bond issues already authorized by the voters.



CARROLLTON

TEXAS

Enterprise Funds

The Enterprise Funds account for operations that are financed and operated in a manner similar to private business enterprises. The intent of the City is that the costs of providing the goods and services to the public will be financed through user charges. The rates for these services are established to ensure that revenues are adequate to meet all necessary expenditures. The enterprise funds of the City are the Utility Funds, Golf Course Funds and the Solid Waste Fund.



CARROLLTON
T E X A S

Utility Funds

The Utility Funds are enterprise funds used to account for all costs of providing water and sewer services to the general public. These services are financed through customer charges. These funds include the Utility Operating Fund, Utility Debt Service Fund and the Utility Fleet Replacement Fund.



CARROLLTON
T E X A S

City of Carrollton
Fiscal Year 2013-14 Approved Budget

UTILITY OPERATING FUND

	ACTUAL FY 2011-12	BUDGET FY 2012-13	ESTIMATE FY 2012-13	BUDGET FY 2013-14	% CHNG BUD/BUD	FORECAST FY 2014-15	FORECAST FY 2015-16
Beginning Fund Balance	\$ 15,990,267	\$ 15,821,461	\$ 15,751,406	\$ 14,640,787	(7.46%)	\$ 12,913,281	\$ 10,566,029
Recurring Sources of Funds							
Water Sales and Charges	22,319,989	22,825,000	22,825,000	23,050,000	0.99%	23,280,500	23,513,300
Sewer Sales and Charges	11,700,002	11,435,000	11,670,000	11,785,000	3.06%	11,905,000	12,024,000
Rate Increase Needed	-	-	-	-	0.00%	-	1,834,630
Tag and Reconnect Fees	428,590	440,000	435,000	435,000	(1.14%)	435,000	435,000
Industrial Surcharge	36,850	195,000	35,000	35,000	(82.05%)	35,000	35,000
Backflow Prevention Charges	144,109	140,000	140,000	140,000	0.00%	140,000	140,000
Investment Income	71,631	72,000	57,000	57,000	(20.83%)	60,000	63,000
Miscellaneous	180,885	144,500	175,000	182,500	26.30%	182,500	182,500
Total Recurring Sources of Funds	34,882,056	35,251,500	35,337,000	35,684,500	1.23%	36,038,000	38,227,430
Recurring Uses of Funds							
Personal Services	2,514,150	2,781,854	2,554,511	2,996,624	7.72%	3,093,621	3,222,977
Supplies and Services	20,389,868	21,134,638	21,685,839	22,037,591	4.27%	22,993,351	24,000,583
Utilities	889,333	944,456	928,888	833,570	(11.74%)	777,142	777,178
Allocations*	3,568,978	3,748,501	3,697,224	4,034,707	7.64%	4,125,406	4,216,135
General Fund -							
Payment in Lieu of Taxes	2,416,244	2,440,406	2,440,406	2,464,810	1.00%	2,489,458	2,514,353
Utility Debt Service Funds	2,692,344	2,397,531	2,340,751	2,094,704	(12.63%)	1,806,274	1,803,637
Total Recurring Uses of Funds	32,470,917	33,447,386	33,647,619	34,462,006	3.03%	35,285,252	36,534,863
Net Recurring Funds	2,411,139	1,804,114	1,689,381	1,222,494		752,748	1,692,567
Non-recurring "One-time" Uses of Funds							
Water and Sewer Line Rehabilitation	2,650,000	2,800,000	2,800,000	2,950,000	5.36%	3,100,000	3,250,000
The Bottom Line - Net Recurring and Non-recurring Funds							
	(238,861)	(995,886)	(1,110,619)	(1,727,506)		(2,347,252)	(1,557,433)
Ending Fund Balance	\$ 15,751,406	\$ 14,825,575	\$ 14,640,787	\$ 12,913,281	(12.90%)	\$ 10,566,029	\$ 9,008,596
Days of Recurring Uses of Funds	177	162	159	137		109	90

* Allocations include Overhead Allocations from Administrative Services and Risk Management Funds and Public Works Administration Division, Fleet Replacement Allocations, and Contingencies.

**UTILITY OPERATING FUND
RECURRING USES OF FUNDS**

	<u>ACTUAL FY 2011-12</u>	<u>BUDGET FY 2012-13</u>	<u>ESTIMATE FY 2012-13</u>	<u>BUDGET FY 2013-14</u>	<u>% CHNG BUD/BUD</u>	<u>FORECAST FY 2014-15</u>	<u>FORECAST FY 2015-16</u>
Water Production:							
Personnel Services	\$ 628,083	\$ 657,331	\$ 650,698	\$ 733,552	11.60%	\$ 733,552	\$ 733,552
Supplies and Services	11,639,300	12,122,434	12,225,540	11,829,603	(2.42%)	12,168,987	12,646,030
Utilities	843,433	880,158	868,555	774,143	(12.04%)	718,757	718,793
Allocations	1,376,422	1,785,948	1,785,082	1,961,878	9.85%	1,994,455	2,042,755
	<u>14,487,238</u>	<u>15,445,871</u>	<u>15,529,875</u>	<u>15,299,176</u>	<u>(0.95%)</u>	<u>15,615,751</u>	<u>16,141,130</u>
Water Distribution:							
Personnel Services	693,911	736,637	714,972	771,383	4.72%	771,383	771,383
Supplies and Services	411,605	422,540	411,873	447,558	5.92%	450,622	452,853
Utilities	6,634	26,000	26,000	26,000	0.00%	26,000	26,000
Allocations	664,274	540,542	534,919	548,391	1.45%	555,659	568,017
	<u>1,776,424</u>	<u>1,725,719</u>	<u>1,687,764</u>	<u>1,793,332</u>	<u>3.92%</u>	<u>1,803,664</u>	<u>1,818,253</u>
Wastewater Collection:							
Personnel Services	449,996	505,052	445,628	527,210	4.39%	527,210	527,210
Supplies and Services	7,568,890	7,716,883	8,267,522	8,873,462	14.99%	9,481,775	10,081,281
Utilities	34,635	38,298	31,333	30,427	(20.55%)	29,385	29,385
Allocations	724,811	752,905	754,082	818,626	8.73%	847,979	864,177
	<u>8,778,332</u>	<u>9,013,138</u>	<u>9,498,565</u>	<u>10,249,725</u>	<u>13.72%</u>	<u>10,886,349</u>	<u>11,502,053</u>
Meter Repair Services:							
Personnel Services	124,071	157,809	128,510	163,808	3.80%	163,808	163,808
Supplies and Services	157,611	173,106	169,132	251,619	45.36%	253,201	178,034
Allocations	212,991	177,988	177,988	182,491	2.53%	183,880	186,125
	<u>494,673</u>	<u>508,903</u>	<u>475,630</u>	<u>597,918</u>	<u>17.49%</u>	<u>600,889</u>	<u>527,967</u>
Water Concrete Replacement:							
Personnel Services	618,089	650,750	603,453	691,333	6.24%	691,333	691,333
Supplies and Services	586,427	595,322	594,926	612,687	2.92%	616,104	619,723
Utilities	4,631	-	3,000	3,000	100.00%	3,000	3,000
Allocations	558,862	417,055	407,090	447,004	7.18%	466,364	477,002
	<u>1,768,009</u>	<u>1,663,127</u>	<u>1,608,469</u>	<u>1,754,024</u>	<u>5.47%</u>	<u>1,776,801</u>	<u>1,791,058</u>
Non-departmental:							
Personnel Services	-	74,275	11,250	109,338	47.21%	206,335	335,691
Supplies and Services	26,035	104,353	16,846	22,662	(78.28%)	22,662	22,662
Allocations	31,618	74,063	38,063	76,317	3.04%	77,069	78,059
	<u>57,653</u>	<u>252,691</u>	<u>66,159</u>	<u>208,317</u>	<u>(17.56%)</u>	<u>306,066</u>	<u>436,412</u>
General Fund - Payment in Lieu of Taxes							
	<u>2,416,244</u>	<u>2,440,406</u>	<u>2,440,406</u>	<u>2,464,810</u>	<u>1.00%</u>	<u>2,489,458</u>	<u>2,514,353</u>
Utility Debt Service Funds							
	<u>2,692,344</u>	<u>2,397,531</u>	<u>2,340,751</u>	<u>2,094,704</u>	<u>(12.63%)</u>	<u>1,806,274</u>	<u>1,803,637</u>
TOTAL RECURRING USES OF FUNDS	<u>\$32,470,917</u>	<u>\$33,447,386</u>	<u>\$33,647,619</u>	<u>\$34,462,006</u>	<u>3.03%</u>	<u>\$35,285,252</u>	<u>\$36,534,863</u>

UTILITY DEBT SERVICE FUND

	<u>ACTUAL</u> <u>FY 2011-12</u>	<u>BUDGET</u> <u>FY 2012-13</u>	<u>ESTIMATE</u> <u>FY 2012-13</u>	<u>BUDGET</u> <u>FY 2013-14</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2014-15</u>	<u>FORECAST</u> <u>FY 2015-16</u>
Beginning Fund Balance	\$ 2,837,094	\$ 2,594,336	\$ 2,594,336	\$ 2,548,324	(1.77%)	\$ 2,250,874	\$ 2,224,570
Recurring Sources of Funds							
From Utility Operating Fund	<u>2,692,344</u>	<u>2,397,531</u>	<u>2,340,751</u>	<u>2,094,704</u>	<u>(12.63%)</u>	<u>1,806,274</u>	<u>1,803,637</u>
Recurring Uses of Funds							
Debt service	2,933,902	2,383,413	2,383,413	2,388,804	0.23%	1,829,228	1,834,204
Paying agent fees	<u>1,200</u>	<u>3,350</u>	<u>3,350</u>	<u>3,350</u>	<u>0.00%</u>	<u>3,350</u>	<u>3,350</u>
Total Recurring Uses of Funds	<u>2,935,102</u>	<u>2,386,763</u>	<u>2,386,763</u>	<u>2,392,154</u>	<u>0.23%</u>	<u>1,832,578</u>	<u>1,837,554</u>
The Bottom Line - Net Recurring Funds	(242,758)	10,768	(46,012)	(297,450)		(26,304)	(33,917)
Ending Fund Balance	<u>\$ 2,594,336</u>	<u>\$ 2,605,104</u>	<u>\$ 2,548,324</u>	<u>\$ 2,250,874</u>	<u>(13.60%)</u>	<u>\$ 2,224,570</u>	<u>\$ 2,190,653</u>

City of Carrollton
 Fiscal Year 2013-14 Approved Budget

UTILITY FLEET REPLACEMENT FUND

	<u>ACTUAL</u> <u>FY 2011-12</u>	<u>BUDGET</u> <u>FY 2012-13</u>	<u>ESTIMATE</u> <u>FY 2012-13</u>	<u>BUDGET</u> <u>FY 2013-14</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2014-15</u>	<u>FORECAST</u> <u>FY 2015-16</u>
Beginning Fund Balance	\$ 1,531,421	\$ 1,569,618	\$ 1,575,699	\$ 1,093,248	(30.35%)	\$ 593,037	\$ 818,460
Recurring Sources of Funds							
Fleet replacement allocation	264,285	309,972	294,431	355,751	14.77%	396,031	406,982
Auction proceeds	-	136,310	93,790	84,955	(37.68%)	8,880	40,781
Investment income	6,428	5,000	5,000	2,700	(46.00%)	3,700	3,400
Total Recurring							
Uses of Funds	<u>270,713</u>	<u>451,282</u>	<u>393,221</u>	<u>443,406</u>	(1.75%)	<u>408,611</u>	<u>451,163</u>
Recurring Uses of Funds							
Allocations	34,107	34,892	34,892	36,561	4.78%	37,251	38,138
Capital outlay	192,328	970,300	840,780	907,056	(6.52%)	145,937	468,216
Total Recurring							
Uses of Funds	<u>226,435</u>	<u>1,005,192</u>	<u>875,672</u>	<u>943,617</u>	(6.13%)	<u>183,188</u>	<u>506,354</u>
The Bottom Line -							
Net Recurring Funds	44,278	(553,910)	(482,451)	(500,211)		225,423	(55,191)
Ending Fund Balance	<u>\$ 1,575,699</u>	<u>\$ 1,015,708</u>	<u>\$ 1,093,248</u>	<u>\$ 593,037</u>	<u>(41.61%)</u>	<u>\$ 818,460</u>	<u>\$ 763,269</u>

Golf Course Funds

The Golf Course Funds are enterprise funds used to account for all costs of Indian Creek Golf Club operations. These services are financed through customer charges. These funds include the Golf Course Operating Fund, Golf Course Debt Service Fund and the Golf Course Fleet Replacement Fund.



CARROLLTON
T E X A S

GOLF COURSE OPERATING FUND

	<u>ACTUAL</u> <u>FY 2011-12</u>	<u>BUDGET</u> <u>FY 2012-13</u>	<u>ESTIMATE</u> <u>FY 2012-13</u>	<u>BUDGET</u> <u>FY 2013-14</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2014-15</u>	<u>FORECAST</u> <u>FY 2015-16</u>
Beginning Fund Balance	\$ 241,627	\$ 208,388	\$ 208,388	\$ 209,688	0.62%	\$ 187,446	\$ 187,446
Recurring Sources of Funds							
Fleet Rental	75,871	100,460	99,243	114,073	13.55%	127,881	114,847
Contractor Revenue Allocation	931,266	994,250	945,000	959,175	(3.53%)	973,500	988,400
Investment Income	1,287	1,250	1,000	1,000	(20.00%)	1,000	1,000
Total Recurring Sources of Funds	<u>1,008,424</u>	<u>1,095,960</u>	<u>1,045,243</u>	<u>1,074,248</u>	<u>(1.98%)</u>	<u>1,102,381</u>	<u>1,104,247</u>
Recurring Uses of Funds							
Supplies and Services	29,907	70,000	70,000	70,000	0.00%	70,000	70,000
Allocations	371,598	402,775	401,558	430,870	6.98%	450,468	445,378
Capital Outlay	16,000	7,500	7,500	7,500	0.00%	7,500	7,500
Debt Service	416,775	419,375	419,375	374,892	(10.61%)	374,892	374,892
Total Recurring Uses of Funds	<u>834,280</u>	<u>899,650</u>	<u>898,433</u>	<u>883,262</u>	<u>(1.82%)</u>	<u>902,860</u>	<u>897,770</u>
Net Recurring Funds	174,144	196,310	146,810	190,986		199,521	206,477
Non-recurring "One-time" Uses of Funds							
Capital Projects	<u>207,383</u>	<u>195,010</u>	<u>145,510</u>	<u>213,228</u>	<u>9.34%</u>	<u>199,521</u>	<u>206,477</u>
The Bottom Line - Net Recurring and Non-recurring Funds	(33,239)	1,300	1,300	(22,242)		-	-
Ending Fund Balance	<u>\$ 208,388</u>	<u>\$ 209,688</u>	<u>\$ 209,688</u>	<u>\$ 187,446</u>	<u>(10.61%)</u>	<u>\$ 187,446</u>	<u>\$ 187,446</u>

GOLF COURSE DEBT SERVICE FUND

	<u>ACTUAL</u> <u>FY 2011-12</u>	<u>BUDGET</u> <u>FY 2012-13</u>	<u>ESTIMATE</u> <u>FY 2012-13</u>	<u>BUDGET</u> <u>FY 2013-14</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2014-15</u>	<u>FORECAST</u> <u>FY 2015-16</u>
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -
Recurring Sources of Funds							
From Operating Fund	<u>416,775</u>	<u>419,375</u>	<u>419,375</u>	<u>374,892</u>	<u>(10.61%)</u>	<u>374,892</u>	<u>374,892</u>
Recurring Uses of Funds							
Existing debt-principal	290,000	310,000	310,000	349,282	12.67%	356,332	363,525
Existing debt-interest	<u>126,775</u>	<u>109,375</u>	<u>109,375</u>	<u>25,610</u>	<u>(76.59%)</u>	<u>18,560</u>	<u>11,367</u>
Total Recurring Uses of Funds	<u>416,775</u>	<u>419,375</u>	<u>419,375</u>	<u>374,892</u>	<u>(10.61%)</u>	<u>374,892</u>	<u>374,892</u>
The Bottom Line -							
Net Recurring Funds	-	-	-	-		-	-
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>	<u>\$ -</u>	<u>\$ -</u>

GOLF COURSE FLEET REPLACEMENT FUND

	<u>ACTUAL</u> <u>FY 2011-12</u>	<u>BUDGET</u> <u>FY 2012-13</u>	<u>ESTIMATE</u> <u>FY 2012-13</u>	<u>BUDGET</u> <u>FY 2013-14</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2014-15</u>	<u>FORECAST</u> <u>FY 2015-16</u>
Beginning Fund Balance	\$ 249,118	\$ 202,889	\$ 208,288	\$ 189,576	(6.56%)	\$ 246,622	\$ 307,261
Recurring Sources of Funds							
Fleet replacement allocation	75,871	100,460	99,243	114,073	13.55%	127,881	114,847
Auction proceeds	6,162	-	8,774	-	0.00%	-	-
Investment income	1,089	1,000	800	800	(20.00%)	800	800
Total Recurring Revenues	<u>83,122</u>	<u>101,460</u>	<u>108,817</u>	<u>114,873</u>	<u>13.22%</u>	<u>128,681</u>	<u>115,647</u>
Recurring Uses of Funds							
Capital outlay	<u>123,952</u>	<u>77,900</u>	<u>127,529</u>	<u>57,827</u>	<u>(25.77%)</u>	<u>68,042</u>	<u>93,015</u>
The Bottom Line -							
Net Recurring Funds	(40,830)	23,560	(18,712)	57,046		60,639	22,632
Ending Fund Balance	<u>\$ 208,288</u>	<u>\$ 226,449</u>	<u>\$ 189,576</u>	<u>\$ 246,622</u>	<u>8.91%</u>	<u>\$ 307,261</u>	<u>\$ 329,893</u>



CARROLLTON
T E X A S

Solid Waste Operating Fund

The Solid Waste Operating Fund is an enterprise fund used to account for all revenues and expenses associated with providing solid waste services to the citizens of Carrollton. These activities are financed through monthly charges to the citizens for services rendered.



CARROLLTON
T E X A S

SOLID WASTE OPERATING FUND

	<u>ACTUAL</u> <u>FY 2011-12</u>	<u>BUDGET</u> <u>FY 2012-13</u>	<u>ESTIMATE</u> <u>FY 2012-13</u>	<u>BUDGET</u> <u>2013-14</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>2014-15</u>	<u>FORECAST</u> <u>2015-16</u>
Beginning Fund Balance	\$ 393,735	\$ 400,000	\$ 431,893	\$ 400,000	0.00%	\$ 400,000	\$ 400,000
Recurring Sources of Funds							
Collection Fees-Residential	6,133,529	6,224,243	6,277,450	6,421,773	3.17%	6,628,554	6,843,406
Collection Fees-Apartments	1,303,001	1,368,000	1,369,000	1,441,500	5.37%	1,488,000	1,534,500
Investment Income	5,515	5,500	4,500	4,500	(18.18%)	4,500	4,500
Total Recurring Sources of Funds	<u>7,442,045</u>	<u>7,597,743</u>	<u>7,650,950</u>	<u>7,867,773</u>	<u>3.55%</u>	<u>8,121,054</u>	<u>8,382,406</u>
Recurring Uses of Funds							
Supplies and Services	5,186,259	5,412,749	5,383,916	5,661,522	4.60%	5,877,089	6,102,706
Allocations	795,596	814,456	814,456	852,847	4.71%	867,320	889,474
General Fund Support	828,900	828,900	828,900	828,900	0.00%	828,900	828,900
Total Recurring Uses of Funds	<u>6,810,755</u>	<u>7,056,105</u>	<u>7,027,272</u>	<u>7,343,269</u>	<u>4.07%</u>	<u>7,573,309</u>	<u>7,821,080</u>
Net Recurring Funds	<u>631,290</u>	<u>541,638</u>	<u>623,678</u>	<u>524,504</u>		<u>547,745</u>	<u>561,326</u>
Non-recurring "One-time" Uses of Funds							
Capital Projects	<u>593,132</u>	<u>541,638</u>	<u>655,571</u>	<u>524,504</u>	<u>(3.16%)</u>	<u>547,745</u>	<u>561,326</u>
Total Non-recurring "One-time" Uses of Funds	<u>593,132</u>	<u>541,638</u>	<u>655,571</u>	<u>524,504</u>	<u>(3.16%)</u>	<u>547,745</u>	<u>561,326</u>
The Bottom Line - Net Recurring and Non-recurring Funds	<u>38,158</u>	<u>-</u>	<u>(31,893)</u>	<u>-</u>		<u>-</u>	<u>-</u>
Ending Fund Balance	<u>\$ 431,893</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>0.00%</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>



CARROLLTON
T E X A S

Internal Service Funds

Internal Service Funds account for the financing of goods and services provided by one City department to another on a cost reimbursement basis. These funds include: Fleet Services Fund, General Fleet Replacement Fund, Risk Management Fund, Administrative Services Fund and Employee Health and Disability Fund.



CARROLLTON
T E X A S

Fleet Services Funds

Fleet Services Fund - The Fleet Services Fund is an internal service fund used to account for all costs of providing general vehicle maintenance to all business units. These activities are financed through charges to the user departments for services rendered.

General Fleet Replacement - The General Fleet Replacement Fund accounts for all costs of fleet replacements for the General Fund operating department. The activities are financed through replacement allocations to the user departments, determined based on their fleet equipment holdings.



CARROLLTON

TEXAS

FLEET SERVICES FUND

	<u>ACTUAL</u> <u>FY 2011-12</u>	<u>BUDGET</u> <u>FY 2012-13</u>	<u>ESTIMATE</u> <u>FY 2012-13</u>	<u>BUDGET</u> <u>FY 2013-14</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2014-15</u>	<u>FORECAST</u> <u>FY 2015-16</u>
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -
Recurring Sources of Funds							
Charges for Services	3,464,283	3,646,488	3,354,080	3,273,284	(10.23%)	3,278,888	3,276,374
Investment and Miscellaneous Income	243	-	-	-	0.00%	-	-
Total Recurring Sources of Funds	<u>3,464,526</u>	<u>3,646,488</u>	<u>3,354,080</u>	<u>3,273,284</u>	<u>(10.23%)</u>	<u>3,278,888</u>	<u>3,276,374</u>
Recurring Uses of Funds							
Personal Services	63,950	64,503	67,356	68,966	6.92%	70,698	73,160
Fuel Supplies	1,078,006	1,125,000	1,037,859	1,167,267	3.76%	1,167,267	1,167,267
Other Supplies and Services	2,109,651	2,241,480	2,033,337	1,829,199	(18.39%)	1,829,199	1,817,299
Utilities	33,239	33,334	33,117	30,165	(9.51%)	29,393	29,537
Allocations	179,680	182,171	182,411	177,687	(2.46%)	182,331	189,111
Total Recurring Uses of Funds	<u>3,464,526</u>	<u>3,646,488</u>	<u>3,354,080</u>	<u>3,273,284</u>	<u>(10.23%)</u>	<u>3,278,888</u>	<u>3,276,374</u>
Net Recurring Funds	-	-	-	-		-	-
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>	<u>\$ -</u>	<u>\$ -</u>

City of Carrollton
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GENERAL FLEET REPLACEMENT FUND

	<u>ACTUAL</u> <u>FY 2011-12</u>	<u>BUDGET</u> <u>FY 2012-13*</u>	<u>ESTIMATE</u> <u>FY 2012-13</u>	<u>BUDGET</u> <u>FY 2013-14</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2014-15</u>	<u>FORECAST</u> <u>FY 2015-16</u>
Beginning Fund Balance	\$ 4,257,034	\$ 3,955,492	\$ 3,955,492	\$ 2,052,929	(48.10%)	\$ 762,410	\$ 1,107,554
Recurring Sources of Funds							
Fleet replacement allocation	1,709,977	2,048,015	2,027,478	2,432,527	18.77%	2,694,283	2,708,525
Auction proceeds	61,146	227,150	82,305	206,658	(9.02%)	146,388	129,084
Investment and Miscellaneous Income	18,082	18,000	13,500	8,000	(55.56%)	10,000	12,000
Total Recurring Sources of Funds	<u>1,789,205</u>	<u>2,293,165</u>	<u>2,123,283</u>	<u>2,647,185</u>	<u>15.44%</u>	<u>2,850,671</u>	<u>2,849,609</u>
Recurring Uses of Funds							
Allocations	160,574	164,269	164,269	172,127	4.78%	175,374	179,553
Capital outlay	2,382,673	3,292,779	3,409,077	3,765,577	14.36%	2,330,153	2,051,144
Total Recurring Uses of Funds	<u>2,543,247</u>	<u>3,457,048</u>	<u>3,573,346</u>	<u>3,937,704</u>	<u>13.90%</u>	<u>2,505,527</u>	<u>2,230,697</u>
Net Recurring Funds	(754,042)	(1,163,883)	(1,450,063)	(1,290,519)		345,144	618,912
Non-recurring "One-Time" Sources of Funds							
General Fund - Fire Equipment Upgrade	452,500	-	-	-	0.00%	-	-
Non-Recurring "One-time" Uses of Funds							
Fire Equipment Upgrade	-	452,500	452,500	-	(100.00%)	-	-
Net Non-recurring "One-time" Funds	452,500	(452,500)	(452,500)	-	(100.00%)	-	-
The Bottom Line - Net Recurring and Non-recurring funds	(301,542)	(1,616,383)	(1,902,563)	(1,290,519)		345,144	618,912
Ending Fund Balance	<u>\$ 3,955,492</u>	<u>\$ 2,339,109</u>	<u>\$ 2,052,929</u>	<u>\$ 762,410</u>	<u>(67.41%)</u>	<u>\$ 1,107,554</u>	<u>\$ 1,726,466</u>

* as amended on June 11, 2013

Risk Management Fund

The Risk Management Fund is an internal service fund used to account for the costs associated with the worker's compensation, general liability, property and casualty claims involving the City. These activities are financed through allocations to the user departments, which are transferred to this fund in equal monthly allotments.



CARROLLTON

TEXAS

RISK MANAGEMENT FUND

	<u>ACTUAL</u> <u>FY 2011-12</u>	<u>BUDGET</u> <u>FY 2012-13</u>	<u>ESTIMATE</u> <u>FY 2012-13</u>	<u>BUDGET</u> <u>FY 2013-14</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2014-15</u>	<u>FORECAST</u> <u>FY 2015-16</u>
Beginning Fund Balance	\$ 2,212,675	\$ 2,100,794	\$ 2,045,205	\$ 2,840,485	35.21%	\$ 2,548,600	\$ 2,351,120
Recurring Sources of Funds							
Charges for Services	1,896,960	1,896,955	1,896,960	1,991,809	5.00%	1,991,809	2,091,399
Investment Income	17,429	17,500	14,000	14,000	(20.00%)	14,700	15,435
Total Recurring Sources of Funds	<u>1,914,389</u>	<u>1,914,455</u>	<u>1,910,960</u>	<u>2,005,809</u>	<u>4.77%</u>	<u>2,006,509</u>	<u>2,106,834</u>
Recurring Uses of Funds							
Administrative Cost :							
Personal Services	80,191	84,054	81,809	87,618	4.24%	90,102	93,529
Supplies and Services	15,010	13,871	10,599	20,700	49.23%	10,796	23,945
Utilities	1,188	1,238	889	791	(36.11%)	762	762
Allocations	96,817	98,984	98,984	100,964	2.00%	102,869	105,320
Total Administrative Cost	<u>193,206</u>	<u>198,147</u>	<u>192,281</u>	<u>210,073</u>	<u>6.02%</u>	<u>204,529</u>	<u>223,556</u>
Self Insurance Cost :							
Insurance Policy Premiums	603,027	500,221	486,604	517,334	3.42%	528,498	549,560
Legal Fees	309,323	300,000	600,000	400,000	33.33%	300,000	300,000
Claims Administration Services	4,120	7,350	6,500	6,500	(11.56%)	6,500	6,500
Recoveries Fees	(268,316)	(60,000)	(60,000)	(60,000)	0.00%	(60,000)	(60,000)
Claims Paid	1,207,114	1,101,142	1,056,142	1,188,000	7.89%	1,188,000	1,188,000
Change in Long-term Risk Liability	-	-	(1,200,000)	-	0.00%	-	-
Allocations	33,385	34,153	34,153	35,787	4.78%	36,462	37,331
Total Self Insurance Cost	<u>1,888,653</u>	<u>1,882,866</u>	<u>923,399</u>	<u>2,087,621</u>	<u>10.87%</u>	<u>1,999,460</u>	<u>2,021,391</u>
Total Recurring Uses of Funds	<u>2,081,859</u>	<u>2,081,013</u>	<u>1,115,680</u>	<u>2,297,694</u>	<u>10.41%</u>	<u>2,203,989</u>	<u>2,244,947</u>
The Bottom Line -							
Net Recurring Funds	(167,470)	(166,558)	795,280	(291,885)		(197,480)	(138,113)
Ending Fund Balance	<u>\$ 2,045,205</u>	<u>\$ 1,934,236</u>	<u>\$ 2,840,485</u>	<u>\$ 2,548,600</u>	<u>31.76%</u>	<u>\$ 2,351,120</u>	<u>\$ 2,213,007</u>



CARROLLTON
T E X A S

Administrative Services Fund

The Administrative Services Fund accounts for all the expenditures of the general administrative departments (i.e. City Manager's Office, Finance, Workforce Services, Information Technology and City Attorney). Funding for this fund is provided by an allocation of costs to the user departments based on a detailed cost allocation plan.



CARROLLTON

TEXAS

ADMINISTRATIVE SERVICES FUND

	ACTUAL FY 2011-12	BUDGET FY 2012-13	ESTIMATE FY 2012-13	BUDGET FY 2013-14	% CHNG BUD/BUD	FORECAST FY 2014-15	FORECAST FY 2015-16
Beginning Fund Balance	\$1,549,356	\$1,231,986	\$1,614,810	\$1,235,846	0.31%	\$ 1,235,846	\$1,256,934
Recurring Sources of Funds							
Overhead Allocations	13,707,387	14,022,803	14,022,803	14,693,628	4.78%	14,970,812	15,327,490
Charges for Services	193,861	259,100	245,000	245,000	(5.44%)	245,000	245,000
Investment Income	10,990	11,000	9,500	9,500	(13.64%)	9,975	10,475
Miscellaneous	87,281	25,000	88,000	88,000	252.00%	88,000	88,000
Total Recurring Sources of Funds	13,999,519	14,317,903	14,365,303	15,036,128	5.02%	15,313,787	15,670,965
Recurring Uses of Funds							
Personnel Services	5,713,129	5,748,671	5,922,841	6,390,186	11.16%	6,549,963	6,800,662
Supplies and Services	7,444,802	7,998,781	7,935,994	8,106,357	1.34%	8,201,145	8,287,235
Utilities	155,605	177,738	161,372	152,794	(14.03%)	150,609	151,112
Allocations*	225,479	232,529	232,865	228,386	(1.78%)	232,577	244,822
Capital Outlay	6,427	10,184	17,644	8,405	(17.47%)	8,405	8,405
Cancelled Encumbrances	(1,310)	-	(209)	-	0.00%	-	-
Technology Replacement Funds	150,000	150,000	150,000	150,000	0.00%	150,000	150,000
Total Recurring Uses of Funds	13,694,132	14,317,903	14,420,507	15,036,128	5.02%	15,292,699	15,642,236
Net Recurring Funds	305,387	-	(55,204)	-		21,088	28,729
Non-recurring "One-time" Uses of Funds							
Capital Project Funds	239,933	-	323,760	-	0.00%	-	-
The Bottom Line - Net Recurring and Non-recurring Funds	65,454	-	(378,964)	-		21,088	28,729
Ending Fund Balance	\$1,614,810	\$1,231,986	\$1,235,846	\$1,235,846	0.31%	\$ 1,256,934	\$1,285,663
Days of Recurring Uses of Funds	43	31	31	30		30	30

* Allocations include Overhead Allocation from the Risk Management Fund, Bad Debt Expense, Fleet Replacement Allocations and Contingencies.

**ADMINISTRATIVE SERVICES FUND
RECURRING USES OF FUNDS**

	<u>ACTUAL FY 2011-12</u>	<u>BUDGET FY 2012-13</u>	<u>ESTIMATE FY 2012-13</u>	<u>BUDGET FY 2013-14</u>	<u>% CHNG BUD/BUD</u>	<u>FORECAST FY 2014-15</u>	<u>FORECAST FY 2015-16</u>
City Management:							
Personnel Services	\$ 1,009,043	\$ 1,035,343	\$ 1,112,828	\$ 1,070,589	3.40%	\$ 1,070,589	\$ 1,070,589
Supplies and Services	100,455	99,159	121,924	129,759	30.86%	129,759	129,759
Utilities	11,743	12,246	9,274	8,250	(32.63%)	7,949	7,952
Allocations	8,800	8,800	8,800	9,598	9.07%	9,598	10,078
	<u>1,130,041</u>	<u>1,155,548</u>	<u>1,252,826</u>	<u>1,218,196</u>	<u>5.42%</u>	<u>1,217,895</u>	<u>1,218,378</u>
Marketing Services:							
Personnel Services	245,737	267,195	272,519	331,214	23.96%	331,214	331,214
Supplies and Services	65,879	115,900	70,050	90,247	(22.13%)	87,574	86,070
Utilities	1,772	1,848	2,000	1,782	(3.57%)	1,718	1,719
Allocations	3,834	3,834	3,834	3,834	0.00%	3,834	4,897
	<u>317,222</u>	<u>388,777</u>	<u>348,403</u>	<u>427,077</u>	<u>9.85%</u>	<u>424,340</u>	<u>423,900</u>
City Attorney:							
Personnel Services	597,118	586,880	682,607	657,979	12.11%	657,979	657,979
Supplies and Services	49,141	64,634	41,901	47,588	(26.37%)	48,283	48,765
Utilities	4,812	5,018	4,141	3,684	(26.58%)	3,551	3,552
Allocations	4,124	4,124	4,124	5,808	40.83%	5,808	6,099
Capital Outlay	5,691	2,184	4,833	-	(100.00%)	-	-
	<u>660,886</u>	<u>662,840</u>	<u>737,606</u>	<u>715,059</u>	<u>7.88%</u>	<u>715,621</u>	<u>716,395</u>
Non-Departmental:							
Personnel Services	-	(102,097)	(231,930)	(25,308)	(75.21%)	161,285	418,039
Supplies and Services	43,602	115,363	72,495	112,575	(2.42%)	113,294	113,350
Capital Outlay	-	8,000	12,406	8,000	0.00%	8,000	8,000
	<u>43,602</u>	<u>21,266</u>	<u>(147,029)</u>	<u>95,267</u>	<u>347.98%</u>	<u>282,579</u>	<u>539,389</u>
Finance Administration:							
Personnel Services	383,068	380,834	388,547	417,845	9.72%	421,029	414,974
Supplies and Services	414,797	433,454	422,529	430,376	(0.71%)	438,796	447,456
Utilities	1,594	1,662	1,740	1,549	(6.80%)	1,494	1,495
Allocations	7,299	7,299	7,299	7,299	0.00%	6,444	6,767
	<u>806,758</u>	<u>823,249</u>	<u>820,115</u>	<u>857,069</u>	<u>4.11%</u>	<u>867,763</u>	<u>870,692</u>
Accounting:							
Personnel Services	456,105	451,695	466,150	469,618	3.97%	469,618	469,618
Supplies and Services	134,374	142,316	144,596	146,731	3.10%	150,046	153,617
Utilities	4,546	4,742	3,793	3,375	(28.83%)	3,252	3,254
Allocations	5,536	5,536	5,536	5,046	(8.85%)	5,046	5,298
	<u>600,561</u>	<u>604,289</u>	<u>620,075</u>	<u>624,770</u>	<u>3.39%</u>	<u>627,962</u>	<u>631,787</u>
Budget and Management Analysis:							
Personnel Services	269,173	273,110	277,344	283,859	3.94%	283,859	283,859
Supplies and Services	10,293	10,579	10,375	17,402	64.50%	11,959	17,601
Utilities	3,775	3,937	3,135	2,790	(29.13%)	2,688	2,689
Allocations	4,357	4,357	4,357	3,137	(28.00%)	3,137	3,294
	<u>287,598</u>	<u>291,983</u>	<u>295,211</u>	<u>307,188</u>	<u>5.21%</u>	<u>301,643</u>	<u>307,443</u>
Purchasing:							
Personnel Services	149,883	160,283	152,888	165,425	3.21%	165,425	165,425
Supplies and Services	3,335	6,530	5,630	6,560	0.46%	6,560	6,625
Utilities	1,094	1,140	1,876	1,673	46.75%	1,613	1,614
Allocations	1,410	1,410	1,410	1,348	(4.40%)	1,348	1,416
	<u>155,722</u>	<u>169,363</u>	<u>161,804</u>	<u>175,006</u>	<u>3.33%</u>	<u>174,946</u>	<u>175,080</u>

(continued)

**ADMINISTRATIVE SERVICES FUND
RECURRING USES OF FUNDS**

	<u>ACTUAL FY 2011-12</u>	<u>BUDGET FY 2012-13</u>	<u>ESTIMATE FY 2012-13</u>	<u>BUDGET FY 2013-14</u>	<u>% CHNG BUD/BUD</u>	<u>FORECAST FY 2014-15</u>	<u>FORECAST FY 2015-16</u>
General Services:							
Personnel Services	\$ 66,721	\$ 68,515	\$ 68,507	\$ 71,245	3.98%	\$ 71,245	\$ 71,245
Supplies and Services	36,671	54,207	53,812	54,736	0.98%	55,240	55,759
Utilities	3,462	3,610	3,523	3,136	(13.13%)	3,024	3,025
Allocations	3,354	3,354	3,354	2,889	(13.86%)	3,243	3,644
	<u>110,208</u>	<u>129,686</u>	<u>129,196</u>	<u>132,006</u>	<u>1.79%</u>	<u>132,752</u>	<u>133,673</u>
Utility Customer Service:							
Personnel Services	829,679	893,424	883,065	976,496	9.30%	976,496	976,496
Supplies and Services	400,196	461,934	480,153	471,290	2.03%	481,003	485,431
Utilities	9,642	10,050	9,557	8,536	(15.06%)	8,240	8,248
Allocations	96,764	103,614	103,348	91,862	(11.34%)	91,228	91,815
	<u>1,336,281</u>	<u>1,469,022</u>	<u>1,476,123</u>	<u>1,548,184</u>	<u>5.39%</u>	<u>1,556,967</u>	<u>1,561,990</u>
Information Technology:							
Personnel Services	147,707	146,672	150,580	150,560	2.65%	150,560	150,560
Supplies and Services	5,518,857	5,655,368	5,653,525	5,730,709	1.33%	5,802,820	5,860,521
Utilities	29,058	29,976	29,320	26,179	(12.67%)	25,266	25,291
Allocations	36,364	36,364	36,364	42,090	15.75%	42,090	44,195
	<u>5,731,986</u>	<u>5,868,380</u>	<u>5,869,789</u>	<u>5,949,538</u>	<u>1.38%</u>	<u>6,020,736</u>	<u>6,080,567</u>
Workforce Services:							
Personnel Services	539,834	564,999	560,281	591,267	4.65%	591,267	591,267
Supplies and Services	58,659	112,545	95,505	83,415	(25.88%)	89,615	92,932
Utilities	4,209	4,389	4,529	4,034	(8.09%)	3,889	3,891
Allocations	5,387	5,387	5,387	5,758	6.89%	5,758	6,046
	<u>608,089</u>	<u>687,320</u>	<u>665,702</u>	<u>684,474</u>	<u>(0.41%)</u>	<u>690,529</u>	<u>694,136</u>
Facilities Services:							
Personnel Services	384,513	392,327	406,551	435,233	10.94%	435,233	435,233
Supplies and Services	563,996	646,186	676,985	735,344	13.80%	736,471	739,446
Utilities	79,898	99,120	87,483	86,916	(12.31%)	87,067	87,524
Allocations	41,856	42,056	42,658	44,211	5.12%	49,537	55,491
	<u>1,070,263</u>	<u>1,179,689</u>	<u>1,213,677</u>	<u>1,301,704</u>	<u>10.34%</u>	<u>1,308,308</u>	<u>1,317,694</u>
Resolution Center:							
Personnel Services	420,563	424,486	516,587	552,023	30.05%	552,023	552,023
Supplies and Services	5,180	5,961	10,744	6,126	2.77%	6,126	6,204
Allocations	3,926	3,926	3,926	3,412	(13.09%)	3,412	3,583
Capital Outlay	736	-	405	405	100.00%	405	405
	<u>430,405</u>	<u>434,373</u>	<u>531,662</u>	<u>561,966</u>	<u>29.37%</u>	<u>561,966</u>	<u>562,215</u>
Organizational Development:							
Personnel Services	213,985	205,005	216,317	242,141	18.11%	212,141	212,141
Supplies and Services	39,367	74,645	75,770	43,499	(41.73%)	43,599	43,699
Utilities	-	-	1,001	890	100.00%	858	858
Allocations	2,468	2,468	2,468	2,094	(15.15%)	2,094	2,199
	<u>255,820</u>	<u>282,118</u>	<u>295,556</u>	<u>288,624</u>	<u>2.31%</u>	<u>258,692</u>	<u>258,897</u>
Technology Replacement Funds							
	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>0.00%</u>	<u>150,000</u>	<u>150,000</u>
Prior Years' Canceled Expenditures							
	<u>(1,310)</u>	<u>-</u>	<u>(209)</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
TOTAL RECURRING USES OF FUNDS	<u>\$ 13,694,132</u>	<u>\$ 14,317,903</u>	<u>\$ 14,420,507</u>	<u>\$ 15,036,128</u>	<u>5.02%</u>	<u>\$ 15,292,699</u>	<u>\$ 15,642,236</u> (concluded)



CARROLLTON
T E X A S

Employee Health and Disability Fund

The Employee Health and Disability Fund accounts for the provision of group accident, health and long-term disability insurance coverage for all City employees and those retirees choosing to stay on the plan. Resources are provided by employer and employee premiums.



CARROLLTON

TEXAS

City of Carrollton
 Fiscal Year 2013-14 Approved Budget

EMPLOYEE HEALTH AND DISABILITY FUND

	<u>ACTUAL</u> <u>FY 2011-12</u>	<u>BUDGET</u> <u>FY 2012-13</u>	<u>ESTIMATE</u> <u>FY 2012-13</u>	<u>BUDGET</u> <u>FY 2013-14</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2014-15</u>	<u>FORECAST</u> <u>FY 2015-16</u>
Beginning Fund Balance	\$ 12,385,429	\$ 9,804,429	\$ 10,976,567	\$ 10,326,567	5.33%	\$ 9,685,567	\$ 9,685,567
Recurring Sources of Funds							
Charges for services	7,859,560	8,120,000	8,315,000	8,825,000	8.68%	9,700,000	10,650,000
Investment income	46,121	30,000	35,000	35,000	16.67%	35,000	35,000
Total Recurring Sources of Funds	<u>7,905,681</u>	<u>8,150,000</u>	<u>8,350,000</u>	<u>8,860,000</u>	<u>8.71%</u>	<u>9,735,000</u>	<u>10,685,000</u>
Recurring Uses of Funds							
Supplies and Services	<u>9,314,543</u>	<u>8,950,000</u>	<u>9,000,000</u>	<u>9,501,000</u>	<u>6.16%</u>	<u>9,735,000</u>	<u>10,685,000</u>
The Bottom Line - Net Recurring Funds	(1,408,862)	(800,000)	(650,000)	(641,000)		-	-
Ending Fund Balance	<u>\$ 10,976,567</u>	<u>\$ 9,004,429</u>	<u>\$ 10,326,567</u>	<u>\$ 9,685,567</u>	<u>7.56%</u>	<u>\$ 9,685,567</u>	<u>\$ 9,685,567</u>



CARROLLTON

TEXAS

Capital Projects Fund

The Capital Project Funds account for financial resources to be used for the acquisition or construction of major capital assets and facilities. Capital Project Funds consist of General Capital, Community Development, Parks, Streets, Drainage, Traffic, Tax Increment Financing Reinvestment Zone, Utility and Golf Course Funds. These funds are budgeted on a multi-year basis as the project expenditures normally cross over fiscal years. The budgets presented include only new projects to be budgeted.



CARROLLTON
T E X A S

**Capital Improvements Program
 General Capital Budget**

Resources:

Current FY 13 Resources as of 5/31/13 -

Cash	\$ 25,054,973
Accrued Interest Earnings	5,214
Liabilities	(177,311)
Pending Transfers	9,153,782
Pending Rent Transit Oriented Development	62,296
Pending Court Technology Revenue	51,000
Pending Cable Franchise Fees	169,127
Pending Interest Income	25,000
Pending Grant Funds	122,252
Pending Intergovernmental Participation	2,529,938
Pending Miscellaneous Revenue	632,100
Remaining unspent budget amount for projects in process	<u>(29,358,148)</u>
Net unobligated balances and contingencies	<u>8,270,223</u>

Projected FY 14 Resources:

Interest Income	85,000
2014 GO Bonds	2,250,000
Court Technology Fee	153,000
Rent Income - Transit Oriented Development (TOD)	186,888
Cable Franchise Fees	340,105
Grant Funds	125,000
Transfer from General and Administrative Services Funds	<u>3,550,076</u>
Total Future Resources	<u>6,690,069</u>

Funds available to be committed 14,960,292

Additional Projects:

Bond Program - 2014	
Central Service Center Parking Lot	1,850,000
Retail Redevelopment and Rehabilitation	400,000
Transit Oriented Development	343,968
Cable Franchise Projects	413,483
Court Technology Projects	166,625
Retail Redevelopment and Rehabilitation	5,500
Technology Replacements	1,600,000
UASI Grant	125,000
Facilities Maintenance Projects	914,553
Strategic Community Reinvestment	7,154,351
Hebron and Josey Library Public Space Remodel	211,812
Central Service Center Fuel Tank Replacement	275,000
Contingencies - represents 3.50% of remaining budgeted funds for active projects at 5/31/13 and new projects	<u>1,500,000</u>
Total Additional Projects	<u>14,960,292</u>

PROJECTED REMAINING UNOBLIGATED FUND BALANCE \$ -

**Capital Improvements Program
 Community Development Capital Budget**

Resources:

Current FY 13 Resources as of 5/31/13 -

Cash	\$	2,772,621
Accrued Interest Earnings		578
Liabilities		(84,426)
Pending Grant Receipts		1,891,351
Pending Neighborhood Partnership Tax		1,790,600
Pending Interest Income		2,680
Pending Transfers		20,000
Remaining unspent budget amount for projects in process		(6,393,371)
Net unobligated balances and contingencies		33

Projected FY 14 Resources:

Community Development Block Grant (CDBG) Revenue		747,699
Interest Income		8,000
Ad Valorem Tax - Neighborhood Partnership 2014		2,087,250
Total Future Resources		2,842,949

Total Resources		2,842,982
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Additional Projects:

CDBG Programs -2014

Grant Administration and Planning		82,525
NOTICE Program		575,199
Minor Home Repair		30,000
Enhanced Code Enforcement		59,975
Neighborhood Partnership Program		2,087,250
Contingencies - represents 0.09% of remaining budgeted funds for active projects at 5/31/13 and new projects		8,033
		2,842,982

Total Additional Projects		2,842,982
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PROJECTED REMAINING UNOBLIGATED FUND BALANCE	\$	-
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**Capital Improvements Program
 Parks Budget**

Resources:

Current FY 13 Resources as of 5/31/13 -

Cash	\$ 4,826,482
Accrued Interest Earnings	1,021
Liabilities	(80,749)
Pending Interest Income	6,000
Pending Leisure Program Fee Receipts	24,968
Pending Aquatic Program Fee Receipts	38,000
Pending Intergovernmental Participation	881,000
Pending Transfers	15,000
Remaining unspent budget amount for projects in process	(5,542,603)
Net unobligated balances and contingencies	169,119

Projected FY 14 Resources:

Interest Income	18,000
Miscellaneous Income	17,500
Leisure Program Fee Receipts	74,904
Aquatic Program Fee Receipts	40,500
Total Future Resources	150,904

Total Resources 320,023

Additional Projects:

Park Pro-rata projects**	120,800
Leisure Program Equipment Replacement	98,491
Aquatic Program Equipment Replacement	37,679
Park Master Plan	15,000
Contingencies - represents 0.83% of remaining budgeted funds for active projects at 5/31/13 and new projects	48,053
Total Additional Projects	320,023

**PROJECTED REMAINING
 UNOBLIGATED FUND BALANCE** **\$ -**

**Park Pro-rata funds are restricted to Park projects located within the Park District the funds were assessed in.

**Capital Improvements Program
 Streets Budget**

Resources:

Current FY 13 Resources as of 5/31/13 -

Cash	\$ 24,678,371
Accrued Interest Earnings	5,164
Liabilities	(481,727)
Pending Interest Income	28,000
Pending Ad Valorem Tax - Capital Dedicated	3,125,000
Pending Transfers	(142,308)
Pending DART Revenues	530,725
Pending Intergov. Participation	590,571
Pending 2013 GO Bonds	6,800,000
Remaining unspent budget amount for projects in process	<u>(34,263,405)</u>
Net unobligated balances and contingencies	<u>870,391</u>

Projected FY 14 Resources:

Interest Income	85,000
Ad Valorem Tax Street Rehab. / TOD	3,236,333
2014 GO Bonds	3,250,000
Transfer from Solid Waste Fund	<u>524,504</u>
Total Future Resources	<u>7,095,837</u>

Total Resources 7,966,228

Additional Projects:

Bond Program - 2014	
Gold Rush (Sutter Mill To Crooked C)	650,000
Alley Project 2014-1	1,300,000
Alley Project 2014-2	1,300,000
Ad Valorem Tax Street Rehab. / TOD	3,236,333
Alley Improvements	638,437
Contingencies - represents 2.03% of remaining budgeted funds for active projects at 5/31/13 and new projects	<u>841,458</u>
Total Additional Projects	<u>7,966,228</u>

**PROJECTED REMAINING
 UNOBLIGATED FUND BALANCE** \$ -

**Capital Improvements Program
 Drainage Budget**

Resources:

Current FY 13 Resources as of 5/31/13 -

Cash	\$	1,701,790
Accrued Interest Earnings		414
Liabilities		(189,572)
Pending Interest Income		2,400
Pending 2013 GO Bonds		2,600,000
Remaining unspent budget amount for projects in process		(3,768,699)
Net unobligated balances and contingencies		346,333

Projected FY 14 Resources:

Interest Income		7,200
2014 GO Bonds		4,200,000
Total Future Resources		4,207,200

Total Resources 4,553,533

Additional Projects:

Bond Program - 2014		
Furneaux Creek (Furneaux-Hebron)		800,000
Hutton Branch HB		900,000
Indian Creek Phase One		2,500,000
Contingencies - represents 4.4% of remaining budgeted funds for active projects at 5/31/13 and new projects		353,533
Total Additional Projects		4,553,533

**PROJECTED REMAINING
 UNOBLIGATED FUND BALANCE** \$ -

**Capital Improvements Program
 Traffic Budget**

Resources:

Current FY 13 Resources as of 5/31/13 -

Cash	\$ 2,402,248
Accrued Interest Earnings	494
Liabilities	-
Pending Intergovernmental Participation	288,387
Pending Interest Income	2,500
Pending 2013 GO Bonds	600,000
Remaining unspent budget amount for projects in process	(3,230,071)
Net unobligated balances and contingencies	63,558

Projected FY 14 Resources:

Interest Income	7,700
2014 GO Bonds	300,000
Total Future Resources	307,700

Total Resources	371,258
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Additional Projects:

Bond Program - 2014	
Signals / New Rebuild	300,000
Contingencies - represents 2.0% of remaining budgeted funds for active projects at 5/31/13 and new projects	71,258
Total Additional Projects	371,258

PROJECTED REMAINING UNOBLIGATED FUND BALANCE	\$ -
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**Capital Improvements Program
Tax Increment Financing Reinvestment Zone Budget**

Resources:

Current FY 13 Resources as of 5/31/13 -

Cash	\$ 189,320
Accrued Interest Earnings	39
Pending Interest Income	200
Remaining unspent budget amount for projects in process	<u>(189,703)</u>
Net unobligated balances and contingencies	<u>(144)</u>

Projected FY 14 Resources:

Interest Income	500
Ad Valorem Tax - Increment Financing	87,209
Dallas County Participation	38,882
Total Future Resources	<u>126,591</u>

Total Resources 126,447

Additional Projects:

Reinvestment Zone Future Projects	<u>126,447</u>
Total Additional Projects	<u>126,447</u>

**PROJECTED REMAINING
UNOBLIGATED FUND BALANCE** \$ -

**Capital Improvements Program
Utility Budget**

Resources:

Current FY 13 Resources as of 5/31/13 -

Cash	\$ 10,450,178
Accrued Interest Earnings	2,187
Liabilities	(208,824)
Pending Transfers	2,800,000
Pending Interest Income	12,000
Remaining unspent budget amount for projects in process	<u>(11,563,300)</u>
Net unobligated balances and contingencies	<u>1,492,241</u>

Projected FY 14 Resources:

Interest Income	35,000
2014 Transfers from Utility Fund	<u>2,950,000</u>
Total Future Resources	<u>2,985,000</u>

Total Resources 4,477,241

Additional Projects:

Water and Wastewater Rehabilitation	3,500,000
Contingencies - represents 6.49% of remaining budgeted funds for active projects at 5/31/13 and new projects	<u>977,241</u>
Total Additional Projects	<u>4,477,241</u>

**PROJECTED REMAINING
UNOBLIGATED FUND BALANCE**

\$ -

Capital Improvements Program Golf Course Budget

Resources:

Current FY 13 Resources as of 5/31/13 -

Cash	\$ 90,914
Accrued Interest Earnings	18
Pending Transfers	145,510
Pending Reimbursement from EAGLE	225,000
Pending Interest Income	110
Remaining unspent budget amount for projects in process	(533,169)
Net unobligated balances and contingencies	<u>(71,617)</u>

Projected FY 14 Resources:

Transfer from Golf Operating Fund	213,228
Interest Income	330
Total Future Resources	<u>213,558</u>

Total Resources 141,941

Additional Golf Course Projects:

Golf Course Equipment & Improvements	141,941
Contingencies - represents 0.00% of remaining budgeted funds for active projects at 5/31/13 and new projects	-
Total Additional Projects	<u>141,941</u>

**PROJECTED REMAINING
UNOBLIGATED FUND BALANCE** \$ -



CARROLLTON

TEXAS

Capital Improvement Plan

The Capital Improvement Plan is a multi-year planning tool projecting capital needs into future years.



CARROLLTON
T E X A S

CIPAC Recommendation FY 2013 Bond Election and FY 2014 Budget

- 1) **Purpose.** The attached multi-year plan represents the capital spending recommendations for the upcoming fiscal year and current voter-approved projects scheduled for future years.
- 2) **Projects Approved by the Voters a Priority.** As a general rule, the highest priority should be given to completing the projects approved previously in city bond elections. Exceptions are those projects that due to lack of right-of-way, permitting, sequencing or other delays cannot be completed before other projects that were approved later.
- 3) **Role of Council Strategic Goals.** When additional debt capacity becomes available, projects previously approved by the voters should be moved up using the priorities set by the City Council's strategic goals and related planning documents considering logical sequencing of projects and the ability of City staff to effectively administer the projects.
- 4) **Expediting of Projects.** Projects should be designed in advance of the bond issue whenever possible.
- 5) **Leveraging Available Outside Funding.** Outside funding sources should be utilized whenever possible, realizing that this may result in the reprioritization of projects as outside funding becomes available.
- 6) **Communication to the Community.** Continue communications to the community by informing citizens through periodic progress reports with enhanced use of the city website to project executive summary or other detailed information.
- 7) **Maintaining Financial Standards.** Sound financial policies as adopted by the council and including an ad valorem tax ratio of 60% to operations and 40% to debt service should be followed.
- 8) **Infrastructure Report Card.** The Infrastructure Report Card is an important tool in managing the city's infrastructure assets. It should be updated biennially and available funding should be allocated based on factors considered in the report.
- 9) **November Bond Election.** CIPAC recommends that the council call a bond election for this November. A list of possible projects that council should consider is included in this recommendation.
- 10) **Old Denton Road.** The proposed project list addresses the failing pavement on Old Denton Road between PGBT and Frankford Rd. The city should continue to look at the condition of the pavement between Frankford and Rosemeade and if needed use sound pavement management practices to extend the life of the pavement.
- 11) **Palm Street.** The city should consider using TIRZ funding sources to enhance the pavement and ride quality of this road especially considering the new trail connection and with the potential development of the vacant tract to the east.

- 12) **New Police Station.** It is understood that there is insufficient funding for a new proposed police station with this bond election. If the election is approved, it is recommended that vast majority of the funds allocated should be used towards constructing a new building with only a minimal amount toward the renovation of the existing building. It is also recommended that any new project would incorporate the existing improvements to the police physical training area.
- 13) **Valwood Parkway.** The city should renew efforts with the land owners to either have the ROW donated to the city or have the ROW cost significantly discounted so that the project can move forward.

FY 2014-2017 Capital Improvement Plan (\$000's)

CIP	2014	2015	2016	2017	TOTALS
SUMMARY					
Streets	\$ 6,380	\$ 3,160	\$ 3,200	\$ 5,230	\$ 17,970
Drainage	\$ 4,200	\$ 6,900	\$ 2,200	\$ -	\$ 13,300
Water and Wastewater	\$ 2,950	\$ 3,100	\$ 3,250	\$ 3,400	\$ 12,700
Transportation	\$ 300	\$ 300	\$ 300	\$ -	\$ 900
Facilities	\$ 1,850	\$ -	\$ -	\$ -	\$ 1,850
Retail Redevelopment and Rehabilitation	\$ 400	\$ -	\$ -	\$ -	\$ 400
TOTAL	\$ 16,080	\$ 13,460	\$ 8,950	\$ 8,630	\$ 47,120

CIP	2014	2015	2016	2017	TOTALS
SUMMARY OF SOURCES					
GO Bond Program	\$ 10,000	\$ 7,200	\$ 2,500	\$ 2,000	\$ 21,700
Other Sources	\$ 3,130	\$ 3,160	\$ 3,200	\$ 3,230	\$ 12,720
Wastewater Replacement Program	\$ 900	\$ 950	\$ 1,000	\$ 1,050	\$ 3,900
Water Replacement Program	\$ 2,050	\$ 2,150	\$ 2,250	\$ 2,350	\$ 8,800
TOTAL	\$16,080	\$ 13,460	\$ 8,950	\$ 8,630	\$ 47,120

Streets Capital Improvement Plan (\$000's)

CIP	2014	2015	2016	2017	TOTALS
BOND PROGRAM:					
PGBT Interchange Improvements				2,000	\$ 2,000
Gold Rush (Sutters Mill to Crooked C)	650				\$ 650
Alley Project 2014-1	1,300				\$ 1,300
Alley Project 2014-2	1,300				\$ 1,300
TOTAL BOND PROGRAM	\$ 3,250	\$ -	\$ -	\$ 2,000	\$ 5,250
OTHER FUNDING SOURCES:					
Street Rehab Program (AV Tax)	3,130	3,160	3,200	3,230	\$ 12,720
TOTAL	\$ 6,380	\$ 3,160	\$ 3,200	\$ 5,230	\$ 17,970

Drainage Capital Improvement Plan (\$000's)

CIP	2014	2015	2016	2017	TOTALS
BOND PROGRAM:					
Furneaux Creek (Furneaux-Hebron)	800				\$ 800
Hutton Branch HB	900				\$ 900
Indian Creek Phase One	2,500	2,000	200		\$ 4,700
Indian Creek Phase Two		2,600			\$ 2,600
2nd Downtown Detention Pond			2,000		\$ 2,000
Downtown Drainage Study		2,300			\$ 2,300
TOTAL	\$ 4,200	\$ 6,900	\$ 2,200	\$ -	\$ 13,300

Water and Wastewater Capital Improvement Plan (\$000's)

CIP	2014	2015	2016	2017	TOTALS
WATER AND WASTEWATER REHAB:					
Wastewater Projects	900	950	1,000	1,050	\$ 3,900
Water projects	2,050	2,150	2,250	2,350	\$ 8,800
TOTAL	\$ 2,950	\$ 3,100	\$ 3,250	\$ 3,400	\$ 12,700

Transportation Capital Improvement Plan (\$000's)

CIP	2014	2015	2016	2017	TOTALS
BOND PROGRAM:					
Signals/New Rebuild/Coord.	300	300	300		\$ 900
TOTAL	\$ 300	\$ 300	\$ 300	\$ -	\$ 900

Facilities Capital Improvement Plan (\$000's)

CIP	2014	2015	2016	2017	TOTALS
BOND PROGRAM:					
C. Service Center Parking Lot	1,850				\$ 1,850
TOTAL	\$ 1,850	\$ -	\$ -	\$ -	\$ 1,850

Retail Redevelopment and Rehabilitation Capital Improvement Plan (\$000's)

CIP	2014	2015	2016	2017	TOTALS
BOND PROGRAM:					
Retail Redev. & Rehab.	400				\$ 400
TOTAL	\$ 400	\$ -	\$ -	\$ -	\$ 400



CARROLLTON

TEXAS

**TAX LEVY ANALYSIS
 FISCAL YEAR 2014**

Market value:	
Real property:	
Land	\$ 2,884,171,929
Improvements	6,703,272,793
Business personal property	2,360,645,202
	<u>11,948,089,924</u>
Less property exemptions:	
Type	
Homestead	859,193,410
Over 65	335,049,335
Disabled	22,630,375
Disabled veterans	3,918,658
Totally exempt	668,418,081
Agricultural	69,454,359
Freeport	421,183,988
Capped value	2,602,588
Low income housing	8,517,319
Other exemptions	478,866
	<u>2,391,446,979</u>
Certified Assessed Valuation	9,556,642,945
Property Under Protest	<u>38,532,022</u>
Net taxable value	9,595,174,967
Estimated Value on Rebatable Property	(145,687,621)
TIRZ Incremental Value	<u>(14,114,283)</u>
Total Estimated Taxable Value	9,435,373,063
Rate per \$100.00	<u>0.617875</u>
Total tax levy	58,298,811
Estimated percent collection	<u>98.0%</u>
Estimated current tax collection	<u>\$ 57,132,835</u>

<u>Debt service needs</u>
G.O. debt service
<u>Operating needs</u>
General Fund
Neighborhood Part.
Capital Dedicated
Sub-total - Operating
Total

PERCENT	RATE	AMOUNT
32.92%	0.203428	\$ 18,810,307
57.76%	0.356875	32,999,038
3.65%	0.022572	2,087,157
5.66%	0.035000	3,236,333
67.08%	0.414447	38,322,528
100.00%	0.617875	\$ 57,132,835

ANALYSIS OF ASSESSED VALUATION

<u>FISCAL YEAR</u>	<u>CERTIFIED ASSESSED VALUE</u>	<u>EST. VALUE PROTESTED PROPERTY</u>	<u>TOTAL</u>	<u>TAX RATE</u>	<u>% CHANGE IN VALUE</u>
2005	8,042,575,779	276,585,300	8,319,161,079	0.599300	1.14%
2006	8,178,218,158	277,759,174	8,455,977,332	0.632875	1.64%
2007	8,491,796,090	185,402,484	8,677,198,574	0.632875	2.62%
2008	9,291,057,815	99,881,525	9,390,939,340	0.617875	8.23%
2009	9,086,431,988	436,557,469	9,522,989,457	0.617875	1.41%
2010	9,203,400,425	85,359,662	9,288,760,087	0.617875	-2.46%
2011	8,906,668,661	85,037,273	8,991,705,934	0.617875	-3.20%
2012	8,897,348,983	85,928,144	8,983,277,127	0.617875	-0.09%
2013	9,098,799,667	61,189,385	9,159,989,052	0.617875	1.97%
2014	9,556,642,945	38,532,022	9,595,174,967	0.617875	4.75%

Taxable Values by Type

Generally, the higher the percentage of commercial and business personal property (BPP) in a government's tax base, the lower the property tax rate. This is due to residents requiring a higher level of service than their property tax typically provides. Tracking changes in tax values by type over time also shows shifts in tax burdens between categories of taxpayers.

	FY 2004		FY 2013		FY 2014		FY 13 to FY 14 Change	% Change
	Total	% of Total	Total	% of Total	Total	% of Total		
REAL: RESIDENTIAL SINGLE FAMILY, MOBILE HOMES	\$ 3,497,357,207	43.08%	\$ 4,066,981,970	44.40%	\$ 4,127,583,245	43.02%	\$ 60,601,275	1.49%
REAL: COMMERCIAL, INDUSTRIAL AND OTHER	2,803,230,204	34.53%	3,475,622,152	37.94%	3,699,685,754	38.56%	\$ 224,063,602	6.45%
BPP: COMMERCIAL AND INDUSTRIAL	1,818,166,266	22.39%	1,617,384,930	17.66%	1,767,905,968	18.42%	\$ 150,521,038	9.31%
GRAND TOTALS	\$ 8,118,753,677	100.00%	\$ 9,159,989,052	100.00%	\$ 9,595,174,967	100.00%	\$ 435,185,915	4.75%
Tax Rate	\$ 0.5993		\$ 0.617875		\$ 0.617875		\$ -	0.00%
Average Homestead Market Value	\$ 153,265		\$ 173,104		\$ 175,065		\$ 1,961	1.13%
Average Homestead Taxable Value	\$ 122,331		\$ 138,596		\$ 140,127		\$ 1,531	1.10%
Average Homestead Tax Bill	\$ 733		\$ 856		\$ 866		\$ 10	1.17%
Tax Bill per \$100,000 Market Value of Homestead	\$ 479		\$ 494		\$ 494		\$ -	0.00%

FY 2004 - from Dallas CAD Valuation Report with supplemental adjustments as of 7/19/12
FY 2012 and FY 2013 - from Certified and Disputed Property lists provided by CAD's at end of July.
Freeport Exemption effective for FY 2005.



CARROLLTON
T E X A S

Outstanding Indebtedness

The following section is a description of all outstanding bonded indebtedness, showing the amount, date of issue, rates of interest and the maturity date by issuance.



CARROLLTON
T E X A S

TOTAL TAX-SUPPORTED DEBT SERVICE

<u>FISCAL YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL DEBT SERVICE</u>
2014	\$ 13,345,000.00	\$ 6,615,783.34	\$ 19,960,783.34
2015	13,325,000.00	6,020,381.26	19,345,381.26
2016	12,925,000.00	5,491,256.26	18,416,256.26
2017	12,535,000.00	5,002,331.26	17,537,331.26
2018	12,065,000.00	4,491,881.26	16,556,881.26
2019	11,715,000.00	3,998,206.26	15,713,206.26
2020	10,680,000.00	3,510,000.02	14,190,000.02
2021	9,740,000.00	3,067,187.50	12,807,187.50
2022	8,725,000.00	2,662,393.76	11,387,393.76
2023	8,155,000.00	2,283,950.00	10,438,950.00
2024	7,935,000.00	1,932,175.00	9,867,175.00
2025	8,285,000.00	1,570,262.50	9,855,262.50
2026	7,150,000.00	1,191,050.00	8,341,050.00
2027	5,690,000.00	861,700.00	6,551,700.00
2028	4,325,000.00	597,575.00	4,922,575.00
2029	4,520,000.00	405,350.00	4,925,350.00
2030	2,740,000.00	202,037.50	2,942,037.50
2031	605,000.00	85,500.00	690,500.00
2032	635,000.00	58,275.00	693,275.00
2033	660,000.00	29,700.00	689,700.00
TOTAL	<u>\$ 155,755,000.00</u>	<u>\$ 50,076,995.92</u>	<u>\$ 205,831,995.92</u>

DEBT SERVICE SCHEDULE
TAX AND GOLF COURSE SURPLUS REVENUE CERTIFICATES OF OBLIGATION,
TAXABLE SERIES 2002
ORIGINAL ISSUE SIZE = \$4,000,000

FISCAL YEAR	TOTAL BONDS		
	PRINCIPAL	INTEREST	TOTAL
2014	\$ 325,000.00	\$ 90,000.00	\$ 415,000.00
2015	350,000.00	69,687.50	419,687.50
2016	370,000.00	47,812.50	417,812.50
2017	395,000.00	24,687.50	419,687.50
TOTAL	\$ 1,440,000.00	\$ 232,187.50	\$ 1,672,187.50

Date Issued: 05/15/02
Bond Type: Serial
Paying Agent: Bank of New York
Payment Dates: 2/15 & 8/15
Coupons Range: 5.00% to 6.00%
Maturity Years: 8/15/03 thru 8/15/17
TIC: 6.113344%
Moody's Rating: Aa2
S & P's Rating: AA
Fitch's Rating: AA+
Underwriter: Morgan Keegan & Co.
Callable: 8/15/12 & thereafter @ par
Type: Tax and Golf Course Surplus Revenue Certificates of Obligation, Taxable Series 2002
Arbitrage Yield: This issue is NOT subject to federal arbitrage rebate provisions.

**DEBT SERVICE SCHEDULE
 GENERAL OBLIGATION ISSUE, SERIES 2003
 ORIGINAL ISSUE SIZE = \$15,860,000**

FISCAL YEAR	TOTAL BONDS		
	PRINCIPAL	INTEREST	TOTAL
2014	\$ 805,000.00	\$ 32,200.00	\$ 837,200.00
TOTAL	\$ 805,000.00	\$ 32,200.00	\$ 837,200.00

Date Issued: 06/01/03
Bond Type: Serial
Paying Agent: Bank of New York
Payment Dates: 2/15 & 8/15
Coupons Range: 3.00% to 4.25%
Maturity Years: 8/15/04 thru 8/15/23
TIC: 3.826857%
Moody's Rating: Aaa
S & P's Rating: AAA
Fitch's Rating: AAA
Underwriter: UBS PaineWebber
Callable: 8/15/13 & thereafter @ par
Type: General Obligation Bonds
Arbitrage Yield: 3.71431%

DEBT SERVICE SCHEDULE
GENERAL OBLIGATION IMP. & REFUND. ISSUE, SERIES 2005
ORIGINAL ISSUE SIZE = \$54,110,000

FISCAL YEAR	TOTAL BONDS		
	PRINCIPAL	INTEREST	TOTAL
2014	\$ 5,165,000.00	\$ 1,260,762.50	\$ 6,425,762.50
2015	5,445,000.00	989,600.00	6,434,600.00
2016	2,435,000.00	717,350.00	3,152,350.00
2017	2,320,000.00	595,600.00	2,915,600.00
2018	2,070,000.00	479,600.00	2,549,600.00
2019	1,645,000.00	376,100.00	2,021,100.00
2020	1,060,000.00	293,850.00	1,353,850.00
2021	845,000.00	240,850.00	1,085,850.00
2022	885,000.00	198,600.00	1,083,600.00
2023	930,000.00	154,350.00	1,084,350.00
2024	980,000.00	105,525.00	1,085,525.00
2025	1,030,000.00	54,075.00	1,084,075.00
TOTAL	\$ 24,810,000.00	\$ 5,466,262.50	\$ 30,276,262.50

Date Issued: 02/15/05
Bond Type: Serial
Paying Agent: Wells Fargo Bank, N.A.
Payment Dates: 2/15 & 8/15
Coupons Range: 3.00% to 5.25%
Maturity Years: 8/15/06 thru 8/15/22
\$4,650,000 5.25% Term Current Interest Bonds due August 15, 2025. Priced to yield 4.00%
TIC: 3.954%
Moody's Rating: Aaa
S & P's Rating: AAA
Fitch's Rating: AAA
Underwriter: First Southwest Co., Southwest Securities, Siebert Brandford Shank & Co.,
 Coastal Securities
Callable: 8/15/14 & thereafter @ par
Type: General Obligation & Refunding Bonds
Arbitrage Yield: 3.62546%

DEBT SERVICE SCHEDULE
GENERAL OBLIGATION IMPROVEMENTS, SERIES 2006
ORIGINAL ISSUE SIZE = \$22,825,000

FISCAL YEAR	TOTAL BONDS		
	PRINCIPAL	INTEREST	TOTAL
2014	\$ 1,000,000.00	\$ 744,018.76	\$ 1,744,018.76
2015	1,055,000.00	704,018.76	1,759,018.76
2016	1,100,000.00	661,818.76	1,761,818.76
2017	1,150,000.00	617,818.76	1,767,818.76
2018	1,200,000.00	570,381.26	1,770,381.26
2019	1,250,000.00	519,381.26	1,769,381.26
2020	1,305,000.00	466,256.26	1,771,256.26
2021	1,365,000.00	409,162.50	1,774,162.50
2022	1,425,000.00	349,443.76	1,774,443.76
2023	1,490,000.00	287,100.00	1,777,100.00
2024	1,560,000.00	220,050.00	1,780,050.00
2025	1,630,000.00	149,850.00	1,779,850.00
2026	1,700,000.00	76,500.00	1,776,500.00
TOTAL	\$ 17,230,000.00	\$ 5,775,800.08	\$ 23,005,800.08

Date Issued: 06/01/06
Bond Type: Serial
Paying Agent: Bank of New York
Payment Dates: 2/15 & 8/15
Coupons Range: 4% to 6.00%
Maturity Years: 8/15/07 thru 8/15/26
TIC: 4.472458%
Moody's Rating: Aaa
S & P's Rating: AAA
Fitch's Rating: AAA
Underwriter: Coastal Securities
Callable: 8/15/16 & thereafter @ par
Type: General Obligation Bonds
Arbitrage Yield: 4.39131%

DEBT SERVICE SCHEDULE
GENERAL OBLIGATION IMPROVEMENTS, SERIES 2007
ORIGINAL ISSUE SIZE = \$20,685,000

FISCAL YEAR	TOTAL BONDS		
	PRINCIPAL	INTEREST	TOTAL
2014	\$ 845,000.00	\$ 757,562.50	\$ 1,602,562.50
2015	890,000.00	723,762.50	1,613,762.50
2016	930,000.00	688,162.50	1,618,162.50
2017	980,000.00	650,962.50	1,630,962.50
2018	1,030,000.00	610,537.50	1,640,537.50
2019	1,075,000.00	566,762.50	1,641,762.50
2020	1,125,000.00	519,731.26	1,644,731.26
2021	1,175,000.00	470,512.50	1,645,512.50
2022	1,230,000.00	417,637.50	1,647,637.50
2023	1,290,000.00	362,287.50	1,652,287.50
2024	1,350,000.00	304,237.50	1,654,237.50
2025	1,415,000.00	233,362.50	1,648,362.50
2026	1,480,000.00	159,075.00	1,639,075.00
2027	1,550,000.00	81,375.00	1,631,375.00
TOTAL	\$ 16,365,000.00	\$ 6,545,968.76	\$ 22,910,968.76

Date Issued: 08/01/07
Bond Type: Serial
Paying Agent: Regions Bank
Payment Dates: 2/15 & 8/15
Coupons Range: 4.00% - 4.50%
Maturity Years: 8/15/08 thru 8/15/27
\$5,795,000 5.25% Term Bond due August 15, 2027, Priced to Yield 4.63%
TIC: 4.638305%
Moody's Rating: Aaa
S & P's Rating: AAA
Fitch's Rating: AAA
Underwriter: Coastal Securities
Callable: 8/15/17 & thereafter @ par
Type: General Obligation Bonds
Arbitrage Yield: 4.48966%

DEBT SERVICE SCHEDULE
GENERAL OBLIGATION IMPROVEMENT AND REFUNDING BONDS, SERIES 2009
ORIGINAL ISSUE SIZE = \$38,855,000

FISCAL YEAR	TOTAL BONDS		
	PRINCIPAL	INTEREST	TOTAL
2014	\$ 2,985,000.00	\$ 1,164,350.00	\$ 4,149,350.00
2015	2,460,000.00	1,044,950.00	3,504,950.00
2016	2,000,000.00	971,150.00	2,971,150.00
2017	1,545,000.00	911,150.00	2,456,150.00
2018	1,590,000.00	864,800.00	2,454,800.00
2019	1,645,000.00	809,150.00	2,454,150.00
2020	1,245,000.00	743,350.00	1,988,350.00
2021	1,295,000.00	693,550.00	1,988,550.00
2022	1,345,000.00	641,750.00	1,986,750.00
2023	1,410,000.00	574,500.00	1,984,500.00
2024	1,485,000.00	504,000.00	1,989,000.00
2025	1,555,000.00	429,750.00	1,984,750.00
2026	1,635,000.00	352,000.00	1,987,000.00
2027	1,715,000.00	270,250.00	1,985,250.00
2028	1,800,000.00	184,500.00	1,984,500.00
2029	1,890,000.00	94,500.00	1,984,500.00
TOTAL	\$ 27,600,000.00	\$ 10,253,700.00	\$ 37,853,700.00

Date Issued: 04/15/09
Bond Type: Serial
Paying Agent: Bank of New York
Payment Dates: 2/15 & 8/15
Coupons Range: 3.00% - 5.00%
Maturity Years: 08/15/2009 - 08/15/2029
Underwriters: Morgan Keegan & Co., Coastal Securities, Siebert Brandford Shank & Co. ,
 Southwest Securities
TIC: 3.806%
Moody's Rating: Aa2
S & P's Rating: AAA
Fitch's Rating: AA+
Callable: 08/15/19 & thereafter @ par
Type: General Obligation & Refunding Bonds
Arbitrage Yield: 3.41090%

DEBT SERVICE SCHEDULE
GENERAL OBLIGATION IMPROVEMENT AND REFUNDING BONDS, SERIES 2010
ORIGINAL ISSUE SIZE = \$27,415,000

FISCAL YEAR	TOTAL BONDS		
	PRINCIPAL	INTEREST	TOTAL
2014	\$ 880,000.00	\$ 974,062.50	\$ 1,854,062.50
2015	900,000.00	956,462.50	1,856,462.50
2016	2,385,000.00	936,212.50	3,321,212.50
2017	2,480,000.00	840,812.50	3,320,812.50
2018	2,580,000.00	741,612.50	3,321,612.50
2019	2,675,000.00	638,412.50	3,313,412.50
2020	2,780,000.00	531,412.50	3,311,412.50
2021	1,925,000.00	420,212.50	2,345,212.50
2022	870,000.00	343,212.50	1,213,212.50
2023	830,000.00	308,412.50	1,138,412.50
2024	865,000.00	275,212.50	1,140,212.50
2025	900,000.00	240,612.50	1,140,612.50
2026	935,000.00	204,612.50	1,139,612.50
2027	970,000.00	167,212.50	1,137,212.50
2028	1,010,000.00	128,412.50	1,138,412.50
2029	1,050,000.00	88,012.50	1,138,012.50
2030	1,090,000.00	44,962.50	1,134,962.50
TOTAL	\$ 25,125,000.00	\$ 7,839,862.50	\$ 32,964,862.50

Date Issued: 04/15/10
Bond Type: Serial
Paying Agent: Wells Fargo Bank, N.A.
Payment Dates: 2/15 & 8/15
Coupons Range: 3.00% - 4.125%
Maturity Years: 08/15/2010 - 08/15/2030
Underwriters: Morgan Keegan & Co., Coastal Securities, Estrada Hinojosa & Company
TIC: 3.543%
Moody's Rating: Aa1
S & P's Rating: AAA
Fitch's Rating: AA+
Callable: 08/15/2019 & thereafter @ par
Type: General Obligation & Refunding Bonds
Arbitrage Yield: 3.4103%

DEBT SERVICE SCHEDULE
GENERAL OBLIGATION IMPROVEMENT BONDS, SERIES 2011
ORIGINAL ISSUE SIZE = \$15,000,000

FISCAL YEAR	TOTAL BONDS		
	PRINCIPAL	INTEREST	TOTAL
2014	\$ 610,000.00	\$ 519,162.50	\$ 1,129,162.50
2015	620,000.00	500,862.50	1,120,862.50
2016	635,000.00	482,262.50	1,117,262.50
2017	650,000.00	463,212.50	1,113,212.50
2018	670,000.00	443,712.50	1,113,712.50
2019	695,000.00	420,262.50	1,115,262.50
2020	715,000.00	392,462.50	1,107,462.50
2021	740,000.00	363,862.50	1,103,862.50
2022	770,000.00	334,262.50	1,104,262.50
2023	800,000.00	303,462.50	1,103,462.50
2024	835,000.00	271,462.50	1,106,462.50
2025	870,000.00	238,062.50	1,108,062.50
2026	905,000.00	203,262.50	1,108,262.50
2027	940,000.00	167,062.50	1,107,062.50
2028	980,000.00	129,462.50	1,109,462.50
2029	1,025,000.00	89,037.50	1,114,037.50
2030	1,070,000.00	45,475.00	1,115,475.00
TOTAL	\$ 13,530,000.00	\$ 5,367,350.00	\$ 18,897,350.00

Date Issued: 04/15/11
Bond Type: Serial
Paying Agent: U.S. Bank N.A.
Payment Dates: 2/15 & 8/15
Coupons Range: 3.00% - 4.25%
Maturity Years: 8/15/2011 - 8/15/2030
\$1,845,000 4.00% Term Bond due August 15, 2027, Priced to Yield 4.10%
TIC: 3.681000%
Moody's Rating: Aa1
S & P's Rating: AAA
Fitch's Rating: AAA
Underwriter: UBS Financial Services Inc.
Callable: 08/15/21 & thereafter @ par
Type: General Obligation Bonds
Arbitrage Yield: 3.6042%

DEBT SERVICE SCHEDULE
GENERAL OBLIGATION REFUNDING BONDS, SERIES 2012
ORIGINAL ISSUE SIZE = \$20,100,000

FISCAL YEAR	TOTAL BONDS		
	PRINCIPAL	INTEREST	TOTAL
2014	\$ 405,000.00	\$ 709,312.50	\$ 1,114,312.50
2015	1,245,000.00	701,212.50	1,946,212.50
2016	2,700,000.00	663,862.50	3,363,862.50
2017	2,640,000.00	582,862.50	3,222,862.50
2018	2,535,000.00	477,262.50	3,012,262.50
2019	2,330,000.00	375,862.50	2,705,862.50
2020	2,040,000.00	282,662.50	2,322,662.50
2021	1,970,000.00	201,062.50	2,171,062.50
2022	1,765,000.00	122,262.50	1,887,262.50
2023	955,000.00	51,662.50	1,006,662.50
2024	395,000.00	23,012.50	418,012.50
2025	405,000.00	12,150.00	417,150.00
TOTAL	\$ 19,385,000.00	\$ 4,203,187.50	\$ 23,588,187.50

Date Issued: 05/01/12
Bond Type: Serial
Paying Agent: U.S. Bank N.A.
Payment Dates: 2/15 & 8/15
Coupons Range: 2.00% - 4.00%
Maturity Years: 8/15/2012 - 8/15/2025
TIC: 1.954000%
Moody's Rating: Aa1
S & P's Rating: AAA
Fitch's Rating: AAA
Underwriter: Raymond James | Morgan Keegan, B of A Merrill Lynch, Siebert Brandford Shank & Co.
Callable: 08/15/22 & thereafter @ par
Type: General Obligation Refunding Bonds
Arbitrage Yield: 1.789300%

DEBT SERVICE SCHEDULE
GENERAL OBLIGATION IMPROVEMENT BONDS, SERIES 2013
ORIGINAL ISSUE SIZE = \$9,465,000

FISCAL YEAR	TOTAL BONDS		
	PRINCIPAL	INTEREST	TOTAL
2014	\$ 325,000.00	\$ 364,352.08	\$ 689,352.08
2015	360,000.00	329,825.00	689,825.00
2016	370,000.00	322,625.00	692,625.00
2017	375,000.00	315,225.00	690,225.00
2018	390,000.00	303,975.00	693,975.00
2019	400,000.00	292,275.00	692,275.00
2020	410,000.00	280,275.00	690,275.00
2021	425,000.00	267,975.00	692,975.00
2022	435,000.00	255,225.00	690,225.00
2023	450,000.00	242,175.00	692,175.00
2024	465,000.00	228,675.00	693,675.00
2025	480,000.00	212,400.00	692,400.00
2026	495,000.00	195,600.00	690,600.00
2027	515,000.00	175,800.00	690,800.00
2028	535,000.00	155,200.00	690,200.00
2029	555,000.00	133,800.00	688,800.00
2030	580,000.00	111,600.00	691,600.00
2031	605,000.00	85,500.00	690,500.00
2032	635,000.00	58,275.00	693,275.00
2033	660,000.00	29,700.00	689,700.00
TOTAL	\$ 9,465,000.00	\$ 4,360,477.08	\$ 13,825,477.08

Date Issued: 07/15/13
Bond Type: Serial
Paying Agent: Bank of New York
Payment Dates: 2/15 & 8/15
Coupons Range: 2.00% - 4.50%
Maturity Years: 8/15/2014 - 8/15/2023
TIC: 3.347493%
S & P's Rating: AAA
Fitch's Rating: AAA
Underwriter: Raymond James, Loop Capital, RBC Capital Markets
Callable: 08/15/23 & thereafter @ par
Type: General Obligation Bonds
Arbitrage Yield: 2.981371%



CARROLLTON
T E X A S

TOTAL WATERWORKS AND SEWER SYSTEM REVENUE DEBT SERVICE

<u>FISCAL YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL DEBT SERVICE</u>
2014	\$ 1,715,000.00	\$ 673,803.76	\$ 2,388,803.76
2015	1,215,000.00	614,228.76	1,829,228.76
2016	1,260,000.00	574,203.76	1,834,203.76
2017	1,310,000.00	524,378.76	1,834,378.76
2018	1,360,000.00	470,603.76	1,830,603.76
2019	1,425,000.00	414,778.76	1,839,778.76
2020	1,485,000.00	356,653.76	1,841,653.76
2021	1,545,000.00	295,703.76	1,840,703.76
2022	1,605,000.00	232,278.76	1,837,278.76
2023	1,200,000.00	178,603.76	1,378,603.76
2024	1,055,000.00	136,753.76	1,191,753.76
2025	1,100,000.00	91,360.00	1,191,360.00
2026	410,000.00	42,000.00	452,000.00
2027	<u>430,000.00</u>	<u>21,500.00</u>	<u>451,500.00</u>
TOTAL	\$ <u>17,115,000.00</u>	\$ <u>4,626,851.36</u>	\$ <u>21,741,851.36</u>

DEBT SERVICE SCHEDULE
WATERWORKS AND SEWER SYSTEM REVENUE BONDS, SERIES 2005
ORIGINAL ISSUE SIZE = \$10,000,000

FISCAL YEAR	TOTAL BONDS		
	PRINCIPAL	INTEREST	TOTAL
2014	\$ 460,000.00	\$ 113,385.00	\$ 573,385.00
2015	480,000.00	94,985.00	574,985.00
2016	500,000.00	75,785.00	575,785.00
2017	0.00	57,660.00	57,660.00
2018	0.00	57,660.00	57,660.00
2019	0.00	57,660.00	57,660.00
2020	0.00	57,660.00	57,660.00
2021	0.00	57,660.00	57,660.00
2022	0.00	57,660.00	57,660.00
2023	0.00	57,660.00	57,660.00
2024	680,000.00	57,660.00	737,660.00
2025	705,000.00	29,610.00	734,610.00
TOTAL	\$ 2,825,000.00	\$ 775,045.00	\$ 3,600,045.00

Date Issued: 02/15/05
Bond Type: Serial
Paying Agent: Wells Fargo Bank, N.A.
Payment Dates: 11/01 & 5/01
Coupons Range: 2.50% - 4.20%
Maturity Years: 5/1/06 thru 5/1/25
TIC: 4.011%
Moody's Rating: Aaa
S & P's Rating: AAA
Fitch's Rating: AAA
Underwriter: First Southwest, Southwest Securities, Siebert Brandford Shank & Co., Coastal Securities
Callable: 8/15/14 & thereafter @ par
Type: Water & Sanitary Sewer Revenue
Arbitrage Yield: 3.94017000%

DEBT SERVICE SCHEDULE
WATERWORKS AND SEWER SYSTEM REVENUE BONDS, SERIES 2007
ORIGINAL ISSUE SIZE = \$5,820,000

FISCAL YEAR	TOTAL BONDS		
	PRINCIPAL	INTEREST	TOTAL
2014	\$ 235,000.00	\$ 211,668.76	\$ 446,668.76
2015	245,000.00	201,093.76	446,093.76
2016	260,000.00	190,068.76	450,068.76
2017	275,000.00	178,368.76	453,368.76
2018	285,000.00	165,993.76	450,993.76
2019	300,000.00	153,168.76	453,168.76
2020	310,000.00	140,043.76	450,043.76
2021	325,000.00	126,093.76	451,093.76
2022	340,000.00	111,468.76	451,468.76
2023	360,000.00	95,743.76	455,743.76
2024	375,000.00	79,093.76	454,093.76
2025	395,000.00	61,750.00	456,750.00
2026	410,000.00	42,000.00	452,000.00
2027	430,000.00	21,500.00	451,500.00
TOTAL	\$ 4,545,000.00	\$ 1,778,056.36	\$ 6,323,056.36

Date Issued: 08/01/07
Bond Type: Serial
Paying Agent: Regions Bank
Payment Dates: 11/01 & 5/01
Coupons Range: 4.375% - 4.625%
Maturity Years: 5/1/08 thru 5/1/24
\$1,235,000 5.00% Term Bond due May 1, 2027, Priced to Yield 4.70%
TIC: 4.671%
Moody's Rating: Aaa
S & P's Rating: AAA
Fitch's Rating: AAA
Underwriter: Coastal Securities
Callable: 05/01/17 & thereafter @ par
Type: Water and Sanitary Sewer Revenue
Arbitrage Yield: 4.538%

DEBT SERVICE SCHEDULE
WATERWORKS AND SEWER SYSTEM REVENUE REFUNDING BONDS, SERIES 2012
ORIGINAL ISSUE SIZE = \$10,535,000

FISCAL YEAR	TOTAL BONDS		
	PRINCIPAL	INTEREST	TOTAL
2014	\$ 1,020,000.00	\$ 348,750.00	\$ 1,368,750.00
2015	490,000.00	318,150.00	808,150.00
2016	500,000.00	308,350.00	808,350.00
2017	1,035,000.00	288,350.00	1,323,350.00
2018	1,075,000.00	246,950.00	1,321,950.00
2019	1,125,000.00	203,950.00	1,328,950.00
2020	1,175,000.00	158,950.00	1,333,950.00
2021	1,220,000.00	111,950.00	1,331,950.00
2022	1,265,000.00	63,150.00	1,328,150.00
2023	840,000.00	25,200.00	865,200.00
TOTAL	\$ 9,745,000.00	\$ 2,073,750.00	\$ 11,818,750.00

Date Issued: 05/01/12
Bond Type: Serial
Paying Agent: U.S. Bank N.A.
Payment Dates: 11/01 & 5/01
Coupons Range: 2.00% - 4.00%
Maturity Years: 5/1/13 thru 5/1/23
TIC: 2.087%
Moody's Rating: Aa2
S & P's Rating: AAA
Fitch's Rating: AAA
Underwriter: Raymond James | Morgan Keegan
Callable: 05/01/22 & thereafter @ par
Type: Water & Sanitary Sewer Revenue
Arbitrage Yield: 1.833%

**GENERAL OBLIGATION BOND AUTHORIZATION UNISSUED
 BALANCES**

<u>Authorization Purpose</u>	<u>Authorization Date</u>	<u>Amount Authorized</u>	<u>Prior Issuance</u>	<u>Balance Unissued</u>
Traffic Imp.	01/16/98	5,100,000	4,650,000	450,000
Drainage Imp.	05/15/04	15,400,000	11,209,567	4,190,433
Traffic Imp.	05/15/04	450,000	-	450,000
Street Imp. & Traffic Flow	11/06/07	27,550,000	17,193,433	10,356,567
Drainage Imp.	11/06/07	9,200,000	-	9,200,000
Central Service Center Imp.	11/06/07	2,050,000	200,000	1,850,000
Economic Develop. Incentives	11/06/07	<u>2,000,000</u>	<u>1,600,000</u>	<u>400,000</u>
Total G.O. Bonds		<u>\$ 61,750,000</u>	<u>\$ 34,853,000</u>	<u>\$ 26,897,000</u>

Note:
 This schedule only reflects authorizations which have remaining balances outstanding. Prior authorizations have been completely utilized.



CARROLLTON

TEXAS

GLOSSARY OF TERMS

Accrual Accounting - The basis of accounting where transactions are recognized in the financial statements when they occur, regardless of when cash is actually received or spent.

Ad Valorem Tax - See Property Tax.

Appropriation - A legal authorization granted by a legislative body to make expenditures and incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

Appropriation Ordinance - An ordinance which gives appropriations legal effect. It is the method by which the expenditure side of the annual operating budget is enacted into law by the City Council.

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

Bond - A written promise to pay a specified sum of money, called the face value or principle amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate. The most common types of bonds are general obligation and revenue. Bonds are most frequently used to finance the construction of large capital projects.

Budget - A plan of financial operation that links all planned revenues and expenditures with various municipal services. The term "budget" usually indicates a financial plan for a single fiscal year adopted by ordinance.

Budget Amendment - The City Council is permitted by state statute to amend the Budget Ordinance at anytime during the fiscal year, bringing about a change in the total appropriation for a fund.

Capital Improvements Program Budget - A Capital Improvement Program (CIP) Budget is a separate budget from the operating budget. Items in the CIP are usually construction projects or major capital purchases designed to improve and maintain the value of the City's assets.

CIPAC - Capital Improvement Plan Advisory Committee.

CDBG - Community Development Block Grant.

Debt Service - The City's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

Debt Service Fund - A fund established to account for the accumulation of resources for, and the payment of, general long term debt principal and interest. May also be called a Sinking Fund.

Delinquent Taxes - Taxes remaining unpaid on and after the date on which a penalty for non-payment is attached.

Encumbrances - The pledge to expend appropriated funds to purchase an item or service. To encumber funds means to set aside funds for future expenditures.

Estimated Revenue - The amount of projected revenue to be collected during the fiscal year.

Executive Team – group consisting of the City Manager, Assistant City Manager’s, Director of Strategic Planning & Competition Assistant to the City Manager, Marketing Director and City Secretary.

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

Fiscal Year - A 12-month period to which the annual operating budget applies and at the end of which the City determines its financial position and the results of its operations. The Fiscal Year for Carrollton begins October 1, and ends September 30.

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

Forecast – Projection of future years’ financial results. Current Forecast includes the two years following the current budget year. While these projections are not a legally binding budget, amounts are an indication of future financial results based on Council direction including planned program and facility enhancements to be used for planning purposes.

Fund - A fiscal and accounting entity with a self-balancing set of accounts that records all financial transactions for specific activities or government functions. Commonly used funds in public accounting are: general fund, special revenue funds, debt service fund, capital project funds, enterprise funds, and internal service funds.

Fund Balance - The excess of assets over liabilities, and is therefore known as surplus funds.

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

Interfund Transfers - Amounts transferred from one fund to another.

Line-Item Budget - A budget that lists each expenditure category (personnel, supplies and services, allocations, utilities, etc.) separately, along with the dollar amount budgeted for each specified category.

Modified Accrual Accounting - A basis of accounting in which expenditures are accrued but revenues are accounted when they are measurable and available to pay current liabilities. This accounting technique is a combination of cash and accrual accounting since expenditures are immediately incurred as a liability while revenues are not recorded until they are measurable and available to pay current liabilities. This type of accounting basis is conservative and is recommended as the standard for most governmental funds.

Operating Budget - The plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law.

Ordinance - A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies.

Payment in Lieu of Taxes (PILOT) – A transfer of funds from the Utility Fund to the General Fund, calculated as an estimate of what the Utility Fund would pay to the City in ad valorem and franchise taxes if it were a separate entity.

PILOT - See Payment in Lieu of Taxes.

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

Reimbursements - Reimbursements budgeted with the various cost centers represent receipts from other departments or individuals to cover a portion of the business unit's expenditures that were directly related to services provided to the reimbursing department or individual.

Reserve - An account used to earmark a portion of fund balance to indicate that it is not appropriate for expenditure. A reserve may also be an account used to earmark a portion of fund equity as legally segregated for a specific future use.

Revenue - Funds that the City receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.

Revenue Bonds - Bonds whose principal and interest are payable exclusively from earnings of an Enterprise Fund.

Sinking Fund - See Debt Service Fund

Taxes - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges, for example, sanitation service charges.

Transit-Orient Development - The strategy of planned and controlled development of property in the vicinity of future Dallas Area Rapid Transit (DART) light-rail stations.

Transfers In / Transfers Out – See Interfund Transfers.



CARROLLTON
T E X A S

ORDINANCE NO. 3572

AN ORDINANCE OF THE CITY OF CARROLLTON, TEXAS, ADOPTING AND APPROVING AN OPERATING AND CAPITAL BUDGET FOR THE CITY OF CARROLLTON, TEXAS; MAKING APPROPRIATIONS THEREFORE FOR THE FISCAL YEAR OCTOBER 1, 2013, THROUGH SEPTEMBER 30, 2014; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, heretofore a budget for the Fiscal Year October 1, 2013 through September 30, 2014, has been prepared by the City Manager of the City of Carrollton, Texas; and

WHEREAS, said budget has been presented by the City Manager, along with his budget message, in accordance with Article IV of the City Charter; and

WHEREAS, the City Council finds that all legal requirements of notice and hearings have been met; and

WHEREAS, the City Council finds the budget, as filed and amended, safeguards the financial condition of the City and the comparative expenditures expressed therein provide for the health, safety and welfare of the community. Now, therefore,

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF CARROLLTON, TEXAS:

SECTION 1

That the City Council hereby adopts and approves the budget as filed and amended for the Fiscal Year beginning October 1, 2013, through September 30, 2014, and hereby appropriates the amounts as specified therein at the fund level.

SECTION 2

That the City Council does hereby designate that \$0.035000 of the \$0.414447 tax rate levy for operating purposes for Fiscal Year 2013-2014 be segregated into a capital fund for the specific and expressed purposes of street rehabilitation and transit oriented development.

SECTION 3

That the City Council does hereby designate that \$0.022572 of the \$0.414447 tax rate levy for operating purposes for Fiscal Year 2013-2014 be segregated into a capital fund for the specific and expressed purposes of a Neighborhood Partnership/CIP Program.

SECTION 4


That the City Manager is authorized to take all steps reasonable and necessary to implement the budget; and in this regard may expend up to \$25,000 per project without further City Council action.

SECTION 5


That this ordinance shall become and be effective on and after its adoption.

DULY PASSED AND APPROVED by the City Council of the City of Carrollton, Texas this 17th day of September, 2013.

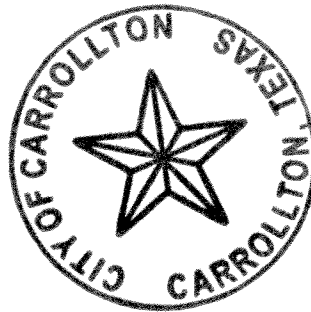
City of Carrollton, Texas

By: 
Matthew Marchant
Mayor

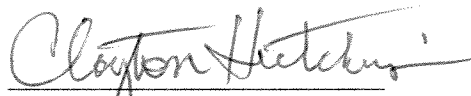
ATTEST:



Ashley D. Mitchell
City Secretary




Approved as to form:



Clayton Hutchins
City Attorney

Approved as to content:



Robert B. Scott
Chief Financial Officer

ORDINANCE NO. 3573

AN ORDINANCE OF THE CITY OF CARROLLTON, TEXAS, ESTABLISHING THE TAX RATE AND TAX LEVY FOR THE CITY OF CARROLLTON, TEXAS FOR THE TAX YEAR 2013 UPON THE TAXABLE PROPERTY IN THE CITY OF CARROLLTON, IN CONFORMITY WITH THE LAWS OF THE STATE OF TEXAS AND THE CITY; AND PROVIDING AN EFFECTIVE DATE.

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

SECTION 1

There shall be and the same is hereby levied and shall be assessed and collected for the tax year 2013, an ad valorem tax rate of SIXTY ONE POINT SEVEN EIGHT SEVEN FIVE CENTS (\$0.617875) ON EACH ONE HUNDRED DOLLARS (\$100) valuation of property located within the present City limits, made taxable by law, with taxes when collected shall be appropriated among the funds and departments of the City for the following purposes:

For Maintenance and Operation Purposes	\$0.414447
For General Obligation Debt Service	<u>\$0.203428</u>
Total Ad Valorem Tax Rate	\$0.617875

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 4.7 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$14.99.

SECTION 2

An exemption amounting to twenty percent (20%) of the assessed valuation, or a minimum of five-thousand dollars (\$5,000) is hereby granted to owner-occupied single-family residential units within the City.

Additional exemptions hereby granted for homestead property are sixty-thousand dollars (\$60,000) to all persons sixty-five (65) years of age or older and sixty-thousand dollars (\$60,000) to the handicapped. A handicapped person is one who is totally disabled as determined by the Social Security Administration.

SECTION 3

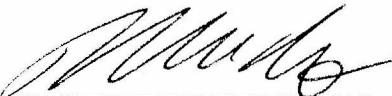
The Tax Assessors for the City of Carrollton is hereby directed to assess, extend and enter upon the tax rolls of the City, for current taxable year, the amounts and rates herein levied, and to keep a current amount of same and when same is collected.

SECTION 4

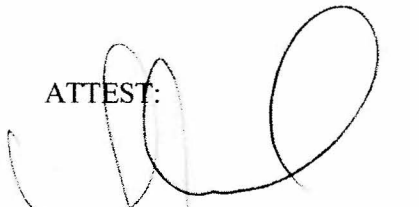
This ordinance shall become and be effective on and after its adoption.

DULY PASSED AND APPROVED by the City Council of the City of Carrollton, Texas this 17th day of September, 2013.

City of Carrollton, Texas

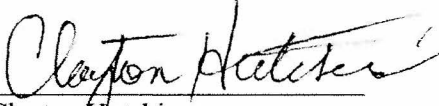
By: 
Matthew Marchant
Mayor

ATTEST:

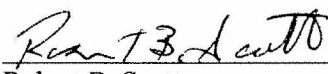

Ashley D. Mitchell
City Secretary



Approved as to form:


Clayton Hutchins
City Attorney

Approved as to content:


Robert B. Scott
Chief Financial Officer

RESOLUTION NO. 3651

A RESOLUTION OF THE CITY OF CARROLLTON, TEXAS, RATIFYING THE PROPERTY TAX INCREASE REFLECTED IN THE FISCAL YEAR 2013-2014 OPERATING BUDGET; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Section 102.007 of the Texas Local Government Code requires that when a governing body intends to adopt a budget that requires raising more revenue from property taxes than in the previous year, that governing body is to ratify the property tax increase reflected in the budget; and

WHEREAS, Section 102.007 of the Texas Local Government Code requires that this ratification be conducted as a vote separate from the vote to adopt the budget; and

WHEREAS, Section 102.007 of the Texas Local Government Code requires that this ratification be conducted as a vote separate from the vote to set the tax rate, as required by Chapter 26, Tax Code or other law ; and

WHEREAS, the Fiscal Year 2013-2014 Proposed Budget for Annual Services, as presented to City Council and in the form for which it is considered for the public hearing requires raising more revenue from property taxes than in the previous year; and

WHEREAS, the Carrollton City Council, as the governing body, intends to adopt the Proposed Fiscal Year 2013-2014 Proposed Annual Budget for Municipal Services.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF CARROLLTON, TEXAS:

SECTION 1

The Carrollton City Council, as the governing body of the City of Carrollton, hereby ratifies the property tax revenue increase reflected in the Fiscal Year 2013-2014 Proposed Annual Budget for Municipal Services.

SECTION 2

That this resolution shall take effect immediately from and after its passage.

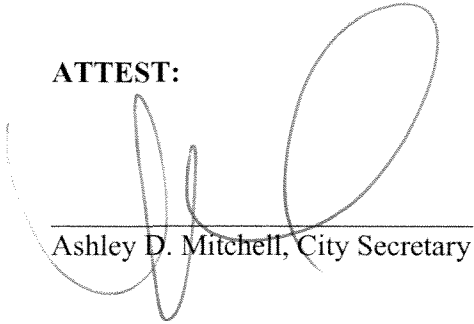
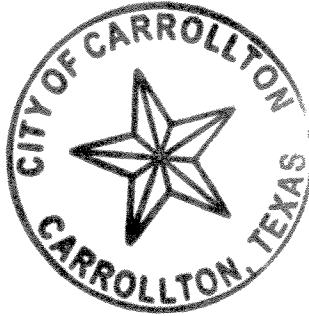
DULY PASSED AND APPROVED by the City Council of the City of Carrollton, Texas, this 17th day of September, 2013.

CITY OF CARROLLTON, TEXAS

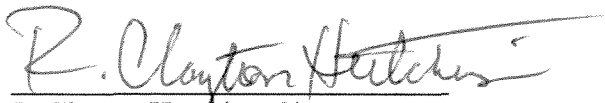


Matthew Marchant, Mayor

ATTEST:


Ashley D. Mitchell, City Secretary

APPROVED AS TO FORM:


R. Clayton Hutchins, City Attorney

APPROVED AS TO CONTENT:


Bob Scott, Chief Financial Officer



CARROLLTON
TEXAS

Where Connections Happen

City of Carrollton
1945 E. Jackson Road
Carrollton, Texas 75006

972-466-3000 | cityofcarrollton.com