

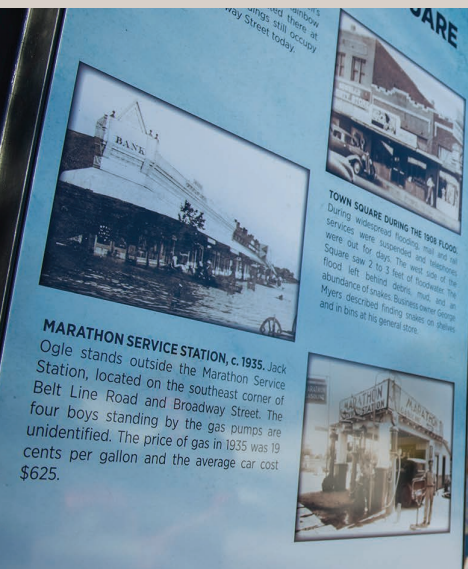


# CARROLLTON TEXAS

*Where Connections Happen*

# Approved Annual Budget for Municipal Services

October 1, 2015 to September 30, 2016



**MARATHON SERVICE STATION, c. 1935.** Jack Ogle stands outside the Marathon Service Station, located on the southeast corner of Belt Line Road and Broadway Street. The four boys standing by the gas pumps are unidentified. The price of gas in 1935 was 19 cents per gallon and the average car cost \$625.

**Downtown Carrollton Re-Opening**



**Crown Community Award-American City & County Magazine**



**10<sup>th</sup> Best Place to Live in Texas-NerdWallet**



**group space  
Hebron & Josey Library Expansion**



**Rosemeade Dog Park Opening**



**CARROLLTON**  
**T E X A S**



## APPROVED ANNUAL BUDGET FOR MUNICIPAL SERVICES

FISCAL YEAR  
OCTOBER 1, 2015 – SEPTEMBER 30, 2016



Front Row (L-R): Mayor Pro Tem Anthony Wilder, City Manager Leonard Martin, Mayor Matthew Marchant, Councilmember Bob Garza

Back Row (L-R): Councilmember Steve Babick, Councilmember James Lawrence, Councilmember Glen Blanscet, Councilmember John Sutter, Deputy Mayor Pro Tem Doug Hrbacek

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 \$4,720,778, which is a 7.4% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$1,187,810.

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 Anthony Wilder, Deputy Mayor Pro Tem Doug Hrbacek, Councilmember Bob Garza, Councilmember Steve Babick, Councilmember James Lawrence, Councilmember Glen Blanscet, Councilmember John Sutter

**AGAINST:**

**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>2016</u>	Fiscal Year <u>2015</u>
Adopted Property Tax Rate	\$0.612875	\$0.615375
Effective Tax Rate	\$0.577569	\$0.581065
Effective Maintenance and Operations Tax Rate	\$0.391292	\$0.389488
Rollback Tax Rate	\$0.615427	\$0.618633
Debt Tax rate	\$0.192832	\$0.197986

The total amount of outstanding municipal debt obligations secured by property taxes is \$162,600,000.

Fiscal Year 2016 Principal and Interest Requirements for Debt Service are:

Property Tax Supported Debt: \$20,317,880

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## **Executive Summary**

The City Council adopted the following vision, principles and goals at their 2015 retreat.

### **Our Vision for Carrollton:**

To create and maintain a highly regarded, safe, family-oriented, vibrant and attractive community with diverse development, lively retail, a successful transit-oriented development (TOD) district and a blend of housing styles, 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.

### **2015-2016 City Council Strategic Goals**

#### **Financially sustain our community**

- Ensure Public Safety sustainability while maintaining a low property crime rate
- Continue implementing bond programs
- Maintain warehouse and industrial development tax base

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

- Maintain and enhance residential re-development incentive program
- Revitalize and potentially purchase shopping centers
- Ensure hotels and apartments are operating cleanly, safely and responsibly
- Monitor the implementation of railroad quiet zones throughout the City and analyze future opportunities
- Continue a pro-active plan to deal with migratory birds and wildlife-related management

#### **Maintain and enhance amenities and services that enhance the quality of life**

- Continue code enforcement and neighborhood integrity efforts
- Continue to expand trail system
- Maintain a priority on redevelopment of existing parks
- Maintain traffic signal synchronization at key intersections
- Complete an “Adopt-a-Neighborhood” program through the NAC to create more neighborhood ownership and connections
- Pursue alternatives for re-developing the golf course

#### **Maintain and enhance our infrastructure and transportation system**

- Schedule and fund priority street improvement and sidewalk repair projects
- Monitor completion of the IH-35E widening project with TXDOT including design of the Belt Line Road underpass and establishing IH-35E entry features
- Increase emphasis on securing passenger rail opportunities in Carrollton
- Implement a plan to upgrade the top 20 high-traffic, strategic DART bus stops

**Operate city government as a service business**

- Maintain on-going emphasis on operating as a service business
- Pursue opportunities for increased local representation on regional boards and commissions that affect the City of Carrollton
- Continue to optimize and build relationships with other government agencies, school districts, and neighboring cities
- Maintain a total rewards environment that optimizes employee compensation, benefits, development, and work environment

**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
- Promote historical landmarks within the community as part of our marketing efforts
- Monitor sponsorships for City assets
- Continue to conduct festivals and events (i.e. – Festival at the Switchyard, Bluebonnet Festival, and 5k Trail Run)

**Intentionally encourage quality new development and strategic re-development**

- Implement and revisit the Transit-Oriented Development Master Plan
- Expand retention, attraction and growth efforts of specific types of restaurants and retail that fit Carrollton’s long term vision
- Enhance the connection between the City of Carrollton and small businesses, including retail
- Pursue intentional redevelopment of aging apartments that do not fit Carrollton’s long term vision

**Maintain and enhance the image of Carrollton’s major corridors**

- Pursue major street corridor redevelopment and cleanup including entry points and the Marsh-Rosemeade substation
- Implement urban design guidelines to promote quality development and redevelopment in the city’s major street corridors
- Explore and present options for distinguishing Carrollton city limits from Dallas in areas where boundaries are connected

**Maintain and enhance transparency throughout the organization**

- Continue to exceed minimum legal requirements for transparency and open government

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**BUDGET POLICY GUIDELINES**

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The Fiscal Year 2016 budget was developed within the context of the City Council adopted budget policies and goals and financial standards.

Discussion of the Fiscal Year 2016 budget began on February 17, 2015 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 Approved 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 4, 2015, at which time staff discussed the Preliminary Budget with Council. Additional City Council work sessions were held on August 18 and September 1, 2015, for Council to deliberate and provide guidance to staff for the finalization of the budget. This Approved Budget document includes changes as directed by Council during those work sessions.

The public hearings on the Proposed Budget and tax rate were held on August 18 and September 1, 2015. The budget and tax rate were adopted on September 15, 2015.

### **BUDGET IN BRIEF**

The Fiscal Year 2016 budget has recurring uses of funds in the operating, debt service and fleet replacement funds totaling \$197,204,449, an increase of 2.9% from the Fiscal Year 2015 budget. Recurring sources of funds for these funds total \$199,043,727, representing a 3.95% increase over the previous year budget.

	<b>2014-15 Budget</b>	<b>2015-16 Budget</b>	<b>Change</b>
<b>Total Budget Recurring Uses of Funds –</b>			
Operating, Fleet Replacement and Debt Service	\$191,648,824	\$197,204,449	2.90%
<b>Total General Fund Recurring Uses of Funds</b>	\$88,736,169	\$91,247,991	2.83%
<b>Taxable Assessed Value</b>	\$10,319,102,677	\$11,131,463,361	7.87%
<b>Estimated Sales and Use Taxes</b>	\$28,043,007	\$31,628,000	12.80%
<b>Ad Valorem Tax Rate</b>	\$0.615375	\$0.612875	-0.41%
<b>Total Utility Fund Recurring Uses of Funds</b>	\$34,909,836	\$36,335,572	4.08%
<b>Total Capital Program New Projects</b>	\$54,722,014	\$58,513,689	6.93%
<b>Total City Full-time Equivalent Employees</b>	827.375	831.5	0.50%

### **Property Tax**

The Fiscal Year 2016 taxable assessed value for the City of Carrollton is \$11,131,463,361. This represents a 7.87% 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 grants to calculate the budgeted ad valorem tax revenue. Including these adjustments, the estimated taxable value is \$10,845,831,595, an increase of 7.17% from the same calculation in the prior year. Ad valorem tax revenue for the Fiscal Year 2016 Approved Budget is \$65,141,963. The average homestead market value is \$201,888 compared to last year's average value of \$186,707, an increase of 8.13%. This Approved Budget lowers the property tax rate to \$0.612875 per \$100 assessed value. Based on this rate, taxes on the average homestead with the 20% homestead exemption will be \$976, a \$64 increase from the Fiscal Year 2015 amount of \$912.

### **Sales and Use Taxes**

Sales tax revenue is expected to increase to \$31,460,592 in Fiscal Year 2016 from Fiscal Year 2015 budgeted revenue of \$27,906,905. Current estimate for Fiscal Year 2015 sales tax revenue has also been increased to \$30,843,717. In February 2013, Council approved a new financial standard that sales tax in excess of budget for Fiscal Year 2013 and adjusted annually for inflation will be used for non-recurring, one-time uses. Thus, this Approved Budget includes non-recurring “one-time” sources of funds from sales tax of \$6,770,033 and \$6,905,434 in Fiscal Years 2015 and 2016, respectively.

This category also included Mixed Drink tax that is expected to increase to \$167,408 in Fiscal Year 2016 from Fiscal Year 2015 budget of \$136,102.

### **Debt Issuance and Capital Funding**

Over \$58 million for new capital projects are funded from debt issuance, non-recurring sources and tax revenue. Debt issuance of \$20,000,000 is planned in Fiscal Year 2016. Capital funding includes \$6,523,994 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.

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## **BUDGET KEY CHANGES**

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### **Staffing and Compensation**

Total full-time equivalent staffing for Fiscal Year 2016 is 831.5, a 4.125 (0.5%) overall increase of positions from the Fiscal Year 2015 Budget. The following positions changes from the Fiscal Year 2015 Budget have been included in the Fiscal Year 2016 Approved Budget:

#### Addition of 10 positions

- Resolution Center – 1 position – A Support Services Specialist position will be added to handle the increased call volume due to the transfer of solid waste customer calls from the Waste Management call center to the City’s Resolution Center.
- Leisure Services – 1 position – Special Events Coordinator
- Police Management – 7 positions
  - A civilian Detention Center Manager to allow reassignment of a sworn Commander.
  - Addition of five Detention Officers due to increased workloads and to reduce overtime.
  - A civilian Supervisor for the Property and Evidence section will allow reassignment of a sworn Sergeant.
- Building Inspection – 1 position – An additional Building Inspector due to increased development activity and increased complexity of projects.

#### Reduction of 5.875 positions

- City Manager’s Office – .75 of a position – Eliminated a part-time Support Services Technician position.
- City Attorney’s Office –.125 of a position – Reduced hours in a part-time Prosecutor position.

- Municipal Court – 1 position – Eliminated a Support Services Assistant
- Animal Services –.5 of a position – Reduced a full-time position to a part-time Animal Care Specialist.
- Recreation and Senior Centers – 3.5 positions – Eliminated a Recreation Coordinator position and 2.5 Recreation Attendant positions were changed to non-benefited flexible staffing. Non-benefited flexible staffing is not included in the City’s personnel count.

An employee compensation increase pool of 3% for increases effective October 1, 2015 is included in Fiscal Year 2016 in addition to scheduled civil service step increases. Additionally, the City has experienced a sharp increase in health claims during the past three years. The City’s Health Plan consultant has projected the need for significant increases in premiums and/or changes to plan designs. The Fiscal Year 2016 budget includes a 10% increase in health insurance rates and changes to plan designs.

The City’s actuarially required contribution to the Texas Municipal Retirement System (TMRS) decreased from 13.95% to 13.66% effective January 1, 2013, to 13.30% effective January 1, 2014, and to 12.45% effective January 1, 2015. This required contribution will decrease again to 11.48% effective January 1, 2016. However, as part of the long-term strategy to stabilize rates and improve funded status, this Approved Budget maintains the TMRS contribution at 13.95% with the 2.47% representing an additional contribution of approximately \$1 million. The City’s December 31, 2014 unfunded liability for its TMRS plan on a funding basis is \$22,442,049.

### **Technology Funding**

With technology becoming an increasingly integral part of all operations, a long-term funding strategy was adopted for Fiscal Year 2013. This Approved Budget includes a recurring use of funds in the General Fund of \$1.45 million and in the Administrative Services Fund of \$150,000 for technology replacements.

### **Rate Changes**

Effective October 1, 2015, Solid Waste collection services for residential services will increase from \$16.95 to \$19.75 for base services and from \$7.26 to \$7.50 for an extra container based on increases from a new Waste Management Contract. Additionally, the apartment monthly solid waste rate will increase by \$8.00 to \$9.00 per unit per month.

Forecasts for fiscal year 2016 through fiscal year 2018 project a need for increases in utility rates of 14.4%. A professional rate study is currently under way with recommendations due to be presented to Council in the fall. This budget includes increases effective January 1, 2015 of 7.5% on water and sewer rates.



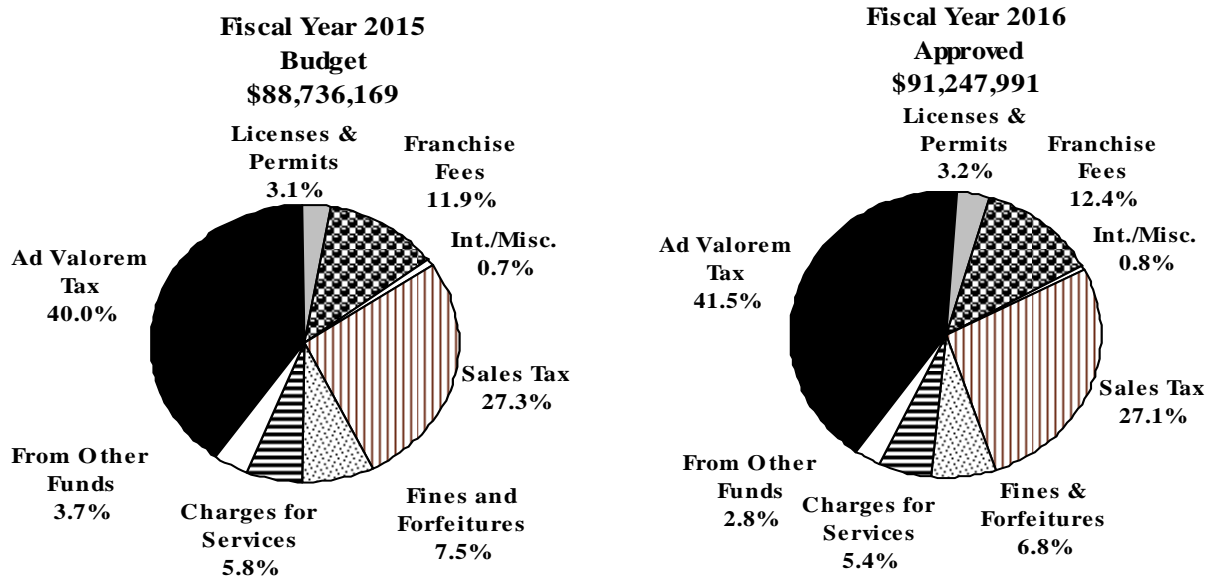
**CARROLLTON**  
**T E X A S**

## 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 2016 Budget total \$91,247,991, an increase of 2.83% from Fiscal Year 2015. General ad valorem taxes (41.5%), sales taxes (27.1%) and franchise fees (12.4%) collectively produce 81% of the General Fund recurring sources of funds for Fiscal Year 2016 compared to 79.2% for the previous year.

**General Fund Recurring Sources of Funds  
 Increases/Decreases from the FY 2015 Budget**

General Fund Revenue Source	Budget Amount	% of Total	Change from Prior Year	% Change from Prior Year's Budget
Ad Valorem Taxes, including				
Penalties and Interest <sup>(1)</sup>	\$37,800,495	41.5%	\$ 2,380,843	6.7%
Sales and Use Taxes <sup>(2)</sup>	24,722,566	27.1%	512,780	2.1%
Franchise Fees <sup>(3)</sup>	11,345,046	12.4%	755,614	7.1%
Licenses and Permits <sup>(4)</sup>	2,937,969	3.2%	216,676	8.0%
Charges for Services <sup>(5)</sup>	4,950,462	5.4%	(214,125)	(4.1%)
Fines and Forfeitures <sup>(6)</sup>	6,234,450	6.8%	(453,741)	(6.8%)
Investment Income	246,750	0.3%	84,750	52.3%
Miscellaneous	495,900	0.5%	33,030	7.1%
From Other Funds	2,514,353	2.8%	(804,005)	(24.2%)
<b>Total</b>	<u><u>\$91,247,991</u></u>	<u><u>100.0%</u></u>	<u><u>\$ 2,511,822</u></u>	<u><u>2.8%</u></u>

<sup>(1)</sup> Estimated taxable assessed valuations (adjusted for the tax grants and TIRZ incremental value) of \$ 10,845,831,595 represent an increase of 7.17% from the prior year.

<sup>(2)</sup> In February 2013, Council approved a new financial standard that sales tax in excess of budget for Fiscal Year 2013 and adjusted annually for inflation will be transferred to capital projects funds for non-recurring, one-time uses. Fiscal Year 2016 sales and use tax revenue considered for recurring operating purposes are projected to be 2.1% over Fiscal Year 2015.

<sup>(3)</sup> Franchise fees are projected to end Fiscal Year 2015 \$11,318,279 or 6.9% more than the original budget. Fiscal Year 2016 Franchise fee are projected to increase only slightly from the Fiscal Year 2015 amounts.

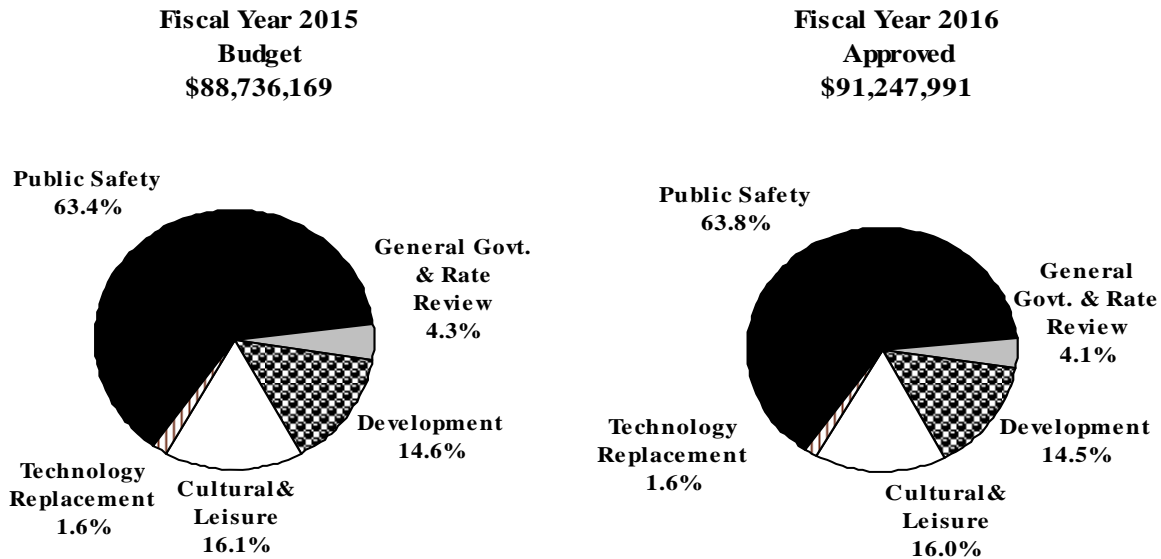
<sup>(4)</sup> Increase in Licenses and Permits is primarily due to increases in Building Inspection fees due to increased activity.

<sup>(5)</sup> Decrease in Charges for Services is primarily due to a reduction in developers' inspection fees.

<sup>(6)</sup> Fines and Forfeitures are projected to decrease due to a reduction in Municipal Court fines from traffic enforcement citations.

**General Fund Recurring Uses of Funds**

General Fund recurring uses of funds total \$91,247,991 for the Fiscal Year 2016 Budget, an increase of 2.8% from the Fiscal Year 2015 budget.



**General Fund Recurring Uses of Funds  
 Increases/Decreases from the FY 2015 Budget**

General Fund Function	Budget Amount	% of Total	Change from Prior Year	% Change from Prior Year's Budget
General Government	\$ 3,729,157	4.1%	\$ (89,467)	(2.3%)
Public Safety <sup>(1)</sup>	58,313,296	63.8%	2,130,494	3.8%
Cultural and Leisure	14,567,100	16.0%	262,227	1.8%
Development	13,188,438	14.5%	208,568	1.6%
Technology Replacement	1,450,000	1.6%	-	0.0%
<b>Total</b>	<b>\$91,247,991</b>	<b>100.0%</b>	<b>\$ 2,511,822</b>	<b>2.8%</b>

<sup>(1)</sup> The increase in Public Safety uses of funds is primarily due to staffing additions in Police Management.

### *Fiscal Years 2017 and 2018 Forecasts*

Forecasted recurring sources of funds for Fiscal Years 2017 and 2018 are projected to increase only slightly with Fiscal Year 2018 forecast recurring resources only projected at 3% higher than the Fiscal Year 2016 Budgeted revenues.

Recurring uses of funds in the Fiscal Years 2017 and 2018 Forecasts increase by 2.5% and 3.2%, respectively. These increases are primarily due to 2% compensation increase pools 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 \$876,737 in Fiscal Year 2017 and \$2,478,343 in Fiscal Year 2018 are needed to maintain the General Fund target fund balance.

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#### **SPECIAL REVENUE FUNDS**

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The Special Revenue Funds account for the accumulation and disbursement of restricted resources. Special Revenue Funds consist of the Hotel/Motel Tax 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.

Budget projections show the Hotel/Motel Fund balance being fully depleted in 2015, requiring a subsidy from the General Fund of \$213,325 in Fiscal Year 2016, \$223,325 in Fiscal Year 2017 and \$233,325 in Fiscal Year 2018.

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#### **GENERAL DEBT SERVICE FUND**

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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 2016 General Obligation debt service will require a debt service tax rate of \$0.192832 per hundred dollars of value. Beginning Fund Balance of \$4,350,329 represents 20% 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.

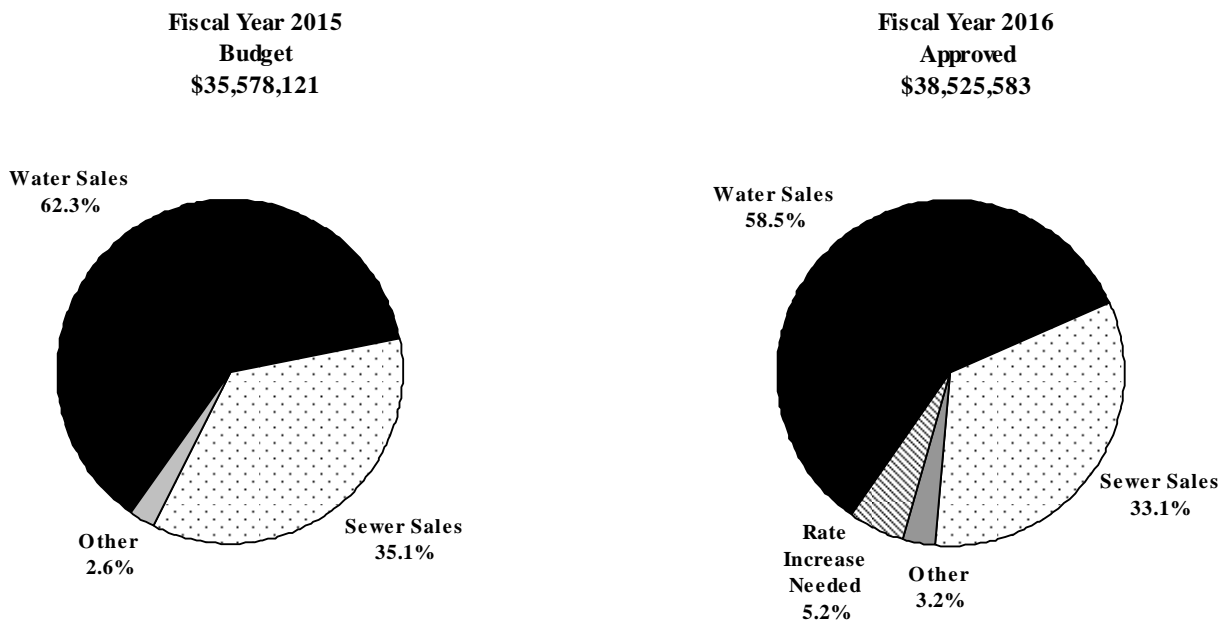


**ENTERPRISE FUNDS**

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**

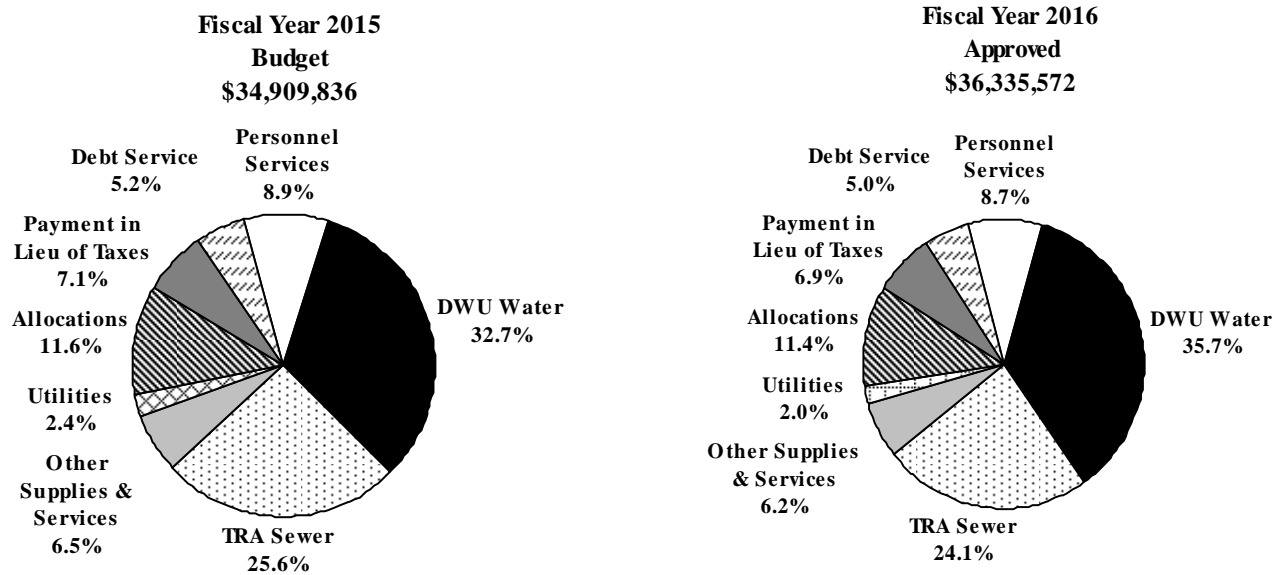
*Utility Operating Fund Recurring Sources of Funds*



The City has experienced a decrease in water and sewer sales. This decrease appears to be more than would be attributable to weather fluctuations. Forecasts for Fiscal Years 2016 to 2018 project the need for utility rate increases of 14.4%. This Budget includes increases effective January 1, 2016 of an average of 7.5% on water and sewer rates. A professional rate study is currently under way with recommendations due to be presented to Council in the fall. These recommendations will mostly include changes to the current rate structures including increases in minimum usage charges.

Fiscal Year 2016 Recurring Sources of Funds are projected to increase 8.3% from the Fiscal Year 2015 Budget. 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 \$8,959,456 in ending fund balance or 90 days of recurring uses of funds for Fiscal Year 2016. Financial standards for this fund call for a fund balance of 90 days of recurring uses of funds.

**GOLF COURSE OPERATING FUND**

Due to flooding in May 2015, the Golf Course is currently closed. Management is currently analyzing options for repairs to the Course. These options include a total rebuild of the courses. The Fiscal Year 2016 Budget has been prepared with the assumption that the course will be closed for the entire year. At this point, no new debt related to the course has been included in the budget. The budget includes projected use in Fiscal Year 2015 of the Golf Fleet Replacement Fund balance of \$435,819 plus an additional \$28,150 from the General Fund to subsidize operations. In Fiscal Year 2016, it is projected that the Golf Course Operating Fund will require a subsidy from the General Fund of \$1,249,984.

Once decisions regarding the repair and/or rebuilding of the course are made, budget amendments can be prepared.

### **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 2015, solid waste collection services were bid and a new contract was signed with the existing provider. This new contract represents an increase in the cost of collection services. The new contract is effective October 1, 2015. The residential monthly solid waste rate included in the Fiscal Year 2016 Approved Budget is \$19.75, an increase of \$2.80. The apartment monthly solid waste rate will increase by \$1.00 (or 12.5%) to \$9.00 per month.

Fiscal Year 2016 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.

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### **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 2016, Fleet Services Fund revenues and expenditures are projected at \$3,119,466, a decrease of 7.88% from Fiscal Year 2015, primarily due to decreases in fuel costs. 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 2016 Fiscal Year with a fund balance of \$1,836,175 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 2016 with a fund balance of \$1,346,596 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 the past three fiscal years, the City has experienced significant increases in health claims. The majority of these increases are due to a small number of catastrophic claims. Fiscal Year 2016 budgeted ending fund balance of \$5,715,049 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.

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**CAPITAL FUNDS**

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The Capital Project Funds account for financial resources used for the acquisition or construction of major capital facilities. Capital Project Funds consist of General and Public Safety Capital, Community Development, Parks, Streets, Drainage, Traffic, Tax Increment 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 2016 Capital Budget are listed below. For additional capital projects funded by available capital funds, see the Capital Projects Funds section of this document.

G.O. Bond issuance of \$20 million with funding for the following projects:

General & Public Safety Projects	\$ 7,900,000
Parks Projects	2,550,000
Streets Projects	9,300,000
Traffic Projects	<u>250,000</u>
	<u>\$20,000,000</u>

Projects funding with Community Development Block Grant (CDBG):

Housing Rehabilitation	\$ 79,000
Enhanced Code Enforcement	58,341
N.O.T.I.C.E. Program	<u>558,720</u>
	<u>\$696,061</u>

“Pay as you go” projects:

Water and Sewer Line Rehabilitation	\$ 2,900,000
Street Rehabilitation/TOD Dedicated Ad Valorem Tax	3,720,120

Neighborhood Partnership ad valorem tax funding will provide \$3,525,399 for the N.O.T.I.C.E. program and other infrastructure improvement projects.

Non-recurring funds from excess sales tax and fund balances from the General and Administrative Service Funds of \$6,523,994 have been included in this budget for Strategic Community Reinvestment.

Other Projects exceeding \$250,000 funded with non-recurring sources and available cash:

Transit Oriented Development (TOD)	\$ 361,278
Cable Franchise Funded Projects	380,000
Technology Replacement Funds	1,600,000
Facilities Maintenance Special Projects	950,000
Restaurant Finish Out	380,000
Crosby Road Development	1,500,000
Flood Damage Repairs	2,000,000
Retail Rehabilitation Grant Program	250,000
Police Station	2,000,000
SCBA Equipment Replacement	338,587
ECG Monitors / Defibrillator Replacement	275,500
Central Service Center Improvements	380,000
Hike/Bike Trail to Connect Mustang Park	350,000
Trinity Mills – TXDOT Closeout	937,000
Old Denton Road	550,000
Marsh Lane	1,300,000
Dickerson Right of Way	315,988
Alley Rehabilitation	1,365,835
ATMS Software / Hardware Upgrade – TXDOT	557,000
Reinvestment Zone Projects	319,315



# CARROLLTON

TEXAS

## Budget Calendar

February 17 Tuesday	Multi-Year Budget Presentation	City Council Budget Team
April 9 Thursday	Budget Kick-Off Meeting	All Departments
May 7 Thursday	Budget Requests Due All Recommended Fee Changes Due	All Departments
May 8 – June 12	Data Entry / Technical Review	Budget Team
May 14 Thursday	Preliminary Tax Roll Due	Appraisal Districts
June 17 & June 25	Executive Team Budget Review	Executive Team Budget Team
June 26 – July 31	Prepare Preliminary Budget	Budget Team
July 25 Saturday	Certified Tax Roll Due	Appraisal Districts
July 31 Friday	City Council Preliminary Budget Packet Distributed	Budget Team
August 4 Tuesday	City Council Work Session – Preliminary Budget Presentation and Deliberation Vote Setting Proposed Tax Rate, Public Hearing Dates and Date for Approval of Proposed Tax Rate and Budget	City Council Budget Team
August 9 Sunday	Publication of Proposed Property Tax Rate Notice Notice of Budget Public Hearing	Local newspaper
August 18 Tuesday	City Council Work Session – Preliminary Budget Deliberation 1 <sup>st</sup> Public Hearing on Proposed Budget and Tax Increase	City Council Budget Team
September 1 Tuesday	2 <sup>nd</sup> Public Hearing on Proposed Budget and Tax Increase*	City Council Budget Team
September 15 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 before adopting a tax rate that exceeds the rollback rate or the effective tax rate, whichever rate is lower.



# CARROLLTON

TEXAS



## TAX BASE COMPARISON

MCOS Rank	City	Population	2014 Assessed Value Certified Roll	2014 Sales Tax Collected <sup>(2)</sup>	Per Capita Assessed Value	Per Capita Sales Tax	Per Capita Ratio Assess. Value	Per Capita Ratio Sales Tax	Total Tax Rate <sup>(3)</sup>
1	Lewisville	98,330	\$ 7,805,203,470	\$ 19,785,117	\$ 79,378	\$ 201.00	\$ 0.96	\$ 0.90	0.43609
2	Farmers Branch <sup>(1)</sup>	29,660	\$ 4,216,240,665	\$ 13,518,144	\$ 142,152	\$ 456.00	\$ 1.71	\$ 2.04	\$ 0.60227
3	Addison <sup>(1)</sup>	15,180	\$ 3,805,580,841	\$ 13,453,266	\$ 250,697	\$ 886.00	\$ 3.02	\$ 3.96	0.56180
<b>4</b>	<b>Carrollton <sup>(1)</sup></b>	<b>124,400</b>	<b>\$ 10,318,700,091</b>	<b>\$ 27,903,908</b>	<b>\$ 82,948</b>	<b>\$ 224.00</b>	<b>\$ 1.00</b>	<b>\$ 1.00</b>	<b>0.615375</b>
5	Irving <sup>(1)</sup>	227,030	\$ 19,280,434,934	\$ 57,663,644	\$ 84,925	\$ 254.00	\$ 1.02	\$ 1.13	0.59410
6	Plano <sup>(1)</sup>	269,330	\$ 28,938,553,416	\$ 75,393,702	\$ 107,446	\$ 280.00	\$ 1.30	\$ 1.25	0.48860
7	Coppell <sup>(1)</sup>	39,180	\$ 5,650,222,241	\$ 14,134,025	\$ 144,212	\$ 361.00	\$ 1.74	\$ 1.61	0.60649
8	Arlington <sup>(1)</sup>	378,070	\$ 18,862,429,240	\$ 53,539,930	\$ 49,891	\$ 142.00	\$ 0.60	\$ 0.63	0.64800
9	Allen	90,030	\$ 9,957,945,028	\$ 17,660,457	\$ 110,607	\$ 196.00	\$ 1.33	\$ 0.88	0.54000
10	Frisco	137,310	\$ 18,092,532,439	\$ 34,801,522	\$ 131,764	\$ 253.00	\$ 1.59	\$ 1.13	0.46000
11	McKinney	147,910	\$ 13,473,925,466	\$ 20,178,192	\$ 91,095	\$ 136.00	\$ 1.10	\$ 0.61	0.58300
12	Grand Prairie <sup>(1)</sup>	181,230	\$ 10,528,326,628	\$ 22,459,874	\$ 58,094	\$ 124.00	\$ 0.70	\$ 0.55	0.669998
13	Richardson	101,820	\$ 11,278,250,066	\$ 30,101,407	\$ 110,767	\$ 296.00	\$ 1.34	\$ 1.32	0.63516
14	The Colony	38,730	\$ 2,639,688,179	\$ 6,047,388	\$ 68,156	\$ 156.00	\$ 0.82	\$ 0.70	0.67250
15	Mesquite	142,210	\$ 5,878,713,588	\$ 19,970,829	\$ 41,338	\$ 140.00	\$ 0.50	\$ 0.63	0.64000
16	Fort Worth <sup>(1)</sup>	781,100	\$ 47,087,953,180	\$ 84,175,335	\$ 60,284	\$ 108.00	\$ 0.73	\$ 0.48	0.85500
17	Dallas <sup>(1)</sup>	1,232,360	\$ 92,917,482,536	\$ 256,926,026	\$ 75,398	\$ 208.00	\$ 0.91	\$ 0.93	0.79700
18	Denton <sup>(1)</sup>	120,820	\$ 7,797,177,608	\$ 17,700,175	\$ 64,535	\$ 147.00	\$ 0.78	\$ 0.66	0.68975
19	Garland <sup>(1)</sup>	231,700	\$ 10,449,430,568	\$ 23,333,280	\$ 45,099	\$ 101.00	\$ 0.54	\$ 0.45	0.70460
20	Castle Hills	11,043	\$ 1,508,696,402	\$ 494,170	\$ 136,620	\$ 45.00	\$ 1.65	\$ 0.20	1.00000
<b>Total - All Cities</b>		<b>4,397,443</b>	<b>330,487,486,586</b>	<b>809,240,390</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Avg. - All Cities</b>		<b>---</b>	<b>---</b>	<b>---</b>	<b>\$ 96,770</b>	<b>\$ 235.70</b>	<b>\$ 1.17</b>	<b>\$ 1.05</b>	<b>0.70265</b>
<b>Weighted Avg.</b>		<b>---</b>	<b>---</b>	<b>---</b>	<b>\$ 75,154</b>	<b>\$ 183.95</b>	<b>---</b>	<b>---</b>	<b>---</b>
<i>2014 Weighted Avg.</i>		<i>---</i>	<i>---</i>	<i>---</i>	<i>69,627</i>	<i>159.94</i>	<i>---</i>	<i>---</i>	<i>---</i>

Notes:

- (1) Reflects cities with homestead exemption.
- (2) Sales tax figures according to State Comptroller 2014 Allocations. Figures have been adjusted to reflect a 1% sales tax rate.
- (3) Avg. - All Cities is the average tax rate, weighted by population.

**RESIDENTIAL MUNICIPAL COST OF SERVICE COMPARISON**

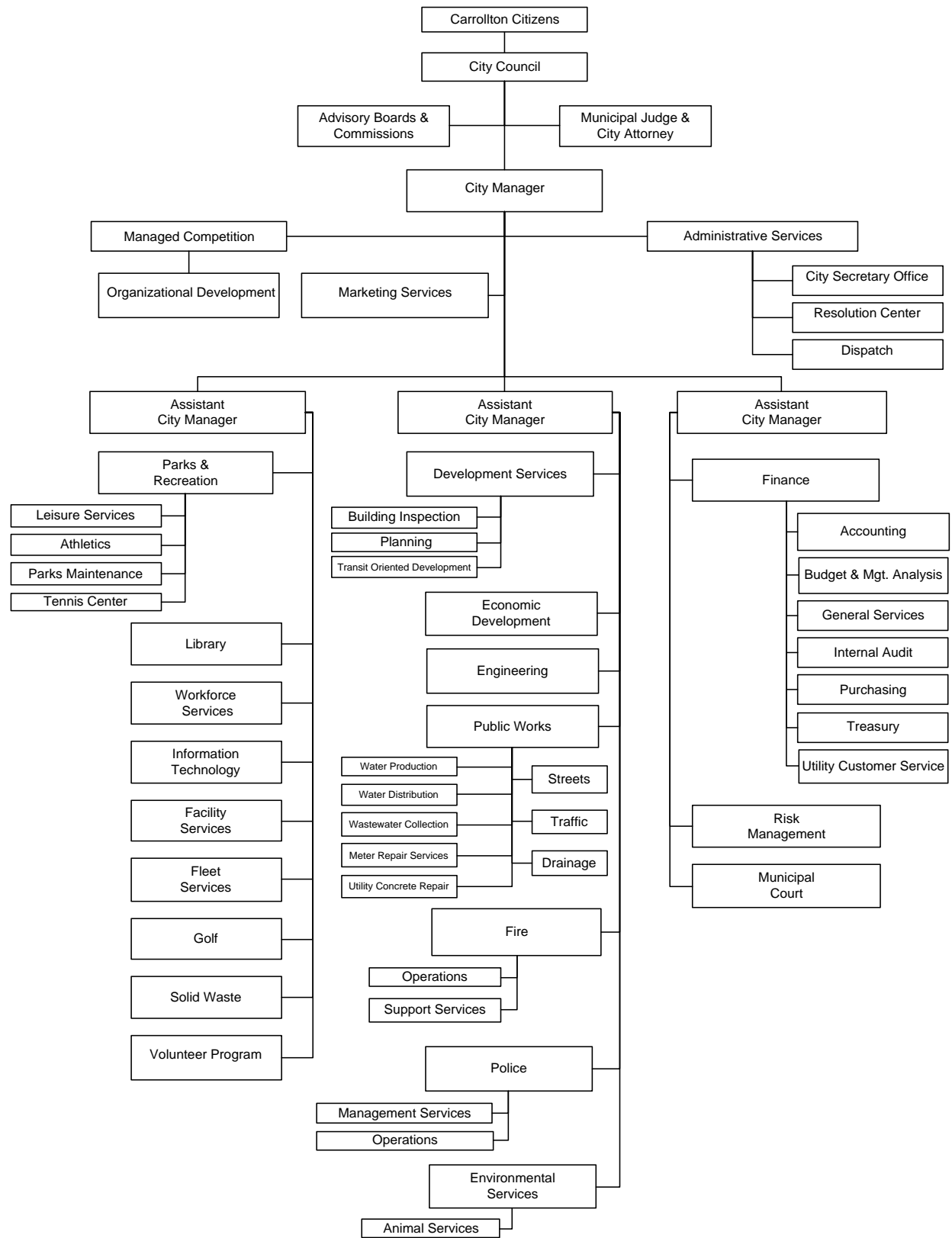
PY RANK	OVERALL RANK	CITY	POP. <sup>(2)</sup>	VALUE <sup>(3)</sup>	TAX RATE	HOMESTEAD EXEMPTION	CITY SALES TAX RATE	ANNUAL PROPERTY TAXES <sup>(3)</sup>	ANNUAL WATER CHARGE <sup>(4)</sup>	ANNUAL SEWER CHARGE <sup>(4)</sup>	ANNUAL DRAINAGE CHARGE <sup>(5) (6)</sup>	ANNUAL SANITATION CHARGE <sup>(7)</sup>	TOTAL ANNUAL CHARGE	COMBINED WATER & SEWER	SALES TAX
2	1	Lewisville	98,330	\$ 175,000	\$ 0.436086	0%	1.50%	\$ 763	\$ 508	\$257	\$ -	\$ 154	\$ 1,682	\$ 765	\$ 0.0825
1	2	Farmers Branch	29,660	175,000	0.602267	20%	1.00%	843	603	334	-	-	1,780	937	0.0825
4	3	Addison	15,180	175,000	0.561800	20%	1.00%	787	462	476	-	166	1,891	938	0.0825
<b>3</b>	<b>4</b>	<b>Carrollton</b>	<b>124,400</b>	<b>175,000</b>	<b>0.615375</b>	<b>20%</b>	<b>1.00%</b>	<b>862</b>	<b>505</b>	<b>325</b>	<b>-</b>	<b>220</b>	<b>1,912</b>	<b>830</b>	<b>0.0825</b>
5	5	Irving	227,030	175,000	0.594100	20%	1.00%	832	548	343	36	254	2,013	891	0.0825
6	6	Plano	269,330	175,000	0.488600	20%	1.00%	684	521	623	50	146	2,024	1,144	0.0825
9	7	Coppell	39,180	175,000	0.606490	5%	2.00%	1,008	503	338	12	192	2,053	841	0.0825
8	8	Arlington	378,070	175,000	0.648000	20%	1.75%	907	503	551	51	157	2,169	1,054	0.0800
10	9	Allen	90,030	175,000	0.540000	0%	2.00%	945	549	487	36	203	2,220	1,036	0.0825
7	10	Frisco	137,310	175,000	0.460000	0%	2.00%	805	642	640	24	149	2,260	1,282	0.0825
12	11	McKinney	147,910	175,000	0.583000	0%	2.00%	1,020	660	484	33	200	2,397	1,144	0.0825
11	12	Grand Prairie	181,230	175,000	0.669998	1%	2.00%	1,161	561	557	45	187	2,511	1,118	0.0825
13	13	Richardson	101,820	175,000	0.635160	0%	1.00%	1,112	767	473	45	216	2,613	1,240	0.0825
15	14	The Colony	38,730	175,000	0.672500	0%	2.00%	1,177	696	524	30	248	2,675	1,220	0.0825
14	15	Mesquite	142,210	175,000	0.640000	0%	2.00%	1,120	813	540	36	204	2,713	1,353	0.0825
16	16	Fort Worth	781,100	175,000	0.855000	20%	1.50%	1,197	643	568	97	227	2,733	1,211	0.0825
17	17	Dallas	1,232,360	175,000	0.797000	20%	1.00%	1,116	623	647	93	263	2,742	1,270	0.0825
19	18	Denton	120,820	175,000	0.689750	0.5%	1.50%	1,173	762	598	65	277	2,875	1,360	0.0825
18	19	Garland	231,700	175,000	0.704600	8%	1.00%	1,134	866	614	35	254	2,903	1,480	0.0825
20	20	Castle Hills <sup>(8)</sup>	11,043	175,000	1.000000	0%	1.25%	1,700	908	540	-	200	3,348	1,448	0.0750

<b>AVERAGE:</b>	\$ 1,017	\$ 632	\$496	\$ 34	\$ 196	\$ 2,376	\$ 1,128
<b>MEDIAN:</b>	\$ 1,014	\$ 613	\$532	\$ 36	\$ 202	\$ 2,329	\$ 1,144

**Notes:**

- (1) Ranking based on Total Annual Charge.
- (2) Population estimates, obtained from the 2014 NCTCOG population estimates. Castle Hills from DCFWSD Website.
- (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.
- (8) Castle Hills is covered by 8 different districts (Denton County Fresh Water Supply Districts 1A-1H) with different tax rates & homestead exemptions. Cost calculated based on district with highest population.

# 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 sixteen (16) funds to budget for the operating programs of the City: General Fund, Hotel/Motel Tax 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: General Fleet Replacement, Utility Fleet Replacement, and Golf Course Fleet Replacement.

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 Reinvestment 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.*

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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:*

<b><u>Fund</u></b>	<b><u>Target</u></b>
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

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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.

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**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.

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**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.

**Golf Course Fund Balance:** Due to the flood damage that has closed the course, the Golf Course will require subsidies from the General Fund. Thus, the subsidy is budgeted only to bring the fund balance to zero.

**Solid Waste Fund Balance:** Ending fund balance for the Fiscal Year 2016 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

TEXAS

## **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 are 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**  
**T E X A S**

City of Carrollton  
Fiscal Year 2015-16 Approved Budget

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

	<b>ACTUAL FY 2013-14</b>	<b>BUDGET FY 2014-15</b>	<b>ESTIMATE FY 2014-15</b>	<b>BUDGET FY 2015-16</b>	<b>% CHNG BUD/BUD</b>	<b>FORECAST FY 2016-17</b>	<b>FORECAST FY 2017-18</b>
<b>Beginning Fund Balance</b>							
<b><u>Operating Funds</u></b>							
General Fund	\$ 16,460,217	\$ 14,586,768	\$ 17,653,594	\$ 14,999,670	2.83%	\$ 14,999,670	\$ 15,368,511
Hotel/Motel Tax Fund	276,405	49,745	74,492	-	(100.00%)	-	-
Court Security Fund	127,176	164,701	181,249	239,099	45.17%	271,739	302,299
Juvenile Case Management Fund	613,691	736,191	771,906	929,506	26.26%	634,286	340,256
Public Safety Grants Fund	-	-	-	-	0.00%	-	-
Commercial Motor Vehicles Enforcement Fund	66,508	54,741	133,539	243,339	344.53%	-	-
Confiscated Asset Fund	275,802	259,016	295,569	320,694	23.81%	18,000	18,000
Utility Rate Review Fund	309,730	309,730	315,229	312,229	0.81%	-	-
General Special Revenue Fund	173,326	318,711	357,813	291,513	(8.53%)	-	-
Utility Fund	15,128,739	12,673,724	12,752,449	9,669,445	(23.70%)	8,959,456	9,373,018
Golf Course Fund	238,948	187,446	240,534	-	(100.00%)	-	-
Solid Waste Fund	409,346	400,000	443,983	400,000	0.00%	400,000	400,000
Fleet Services Fund	47,034	-	73,275	42,697	100.00%	-	-
Risk Management Fund	2,662,894	2,506,825	2,038,883	1,946,971	(22.33%)	1,836,175	1,696,675
Administrative Services Fund	1,364,986	1,302,917	1,437,237	1,346,596	3.35%	1,346,596	1,370,090
Employee Health and Disability Fund	10,271,525	6,745,525	8,225,049	5,715,049	(15.28%)	5,715,049	5,715,049
<b>Total Operating Funds</b>	<b>48,426,327</b>	<b>40,296,040</b>	<b>44,994,801</b>	<b>36,456,808</b>	<b>(9.53%)</b>	<b>34,180,971</b>	<b>34,583,898</b>
<b><u>Debt Service Funds</u></b>							
General Debt Service Fund	5,003,609	4,498,243	4,797,279	4,350,329	(3.29%)	3,676,296	3,002,263
Utility Debt Service Fund	2,548,324	2,253,274	2,250,874	2,226,969	(1.17%)	2,195,452	2,155,474
Golf Debt Service Fund	-	-	-	-	0.00%	-	-
<b>Total Debt Service Funds</b>	<b>7,551,933</b>	<b>6,751,517</b>	<b>7,048,153</b>	<b>6,577,298</b>	<b>(2.58%)</b>	<b>5,871,748</b>	<b>5,157,737</b>
<b><u>Fleet Replacement Funds</u></b>							
General Fleet Replacement Fund	2,387,188	942,843	1,242,287	2,221,554	135.62%	3,997,044	1,942,039
Utility Fleet Replacement Fund	1,098,603	853,492	908,004	1,109,299	29.97%	1,457,702	1,027,825
Golf Fleet Replacement Fund	263,918	355,191	383,044	-	(100.00%)	-	-
<b>Total Replacement Funds</b>	<b>3,749,709</b>	<b>2,151,526</b>	<b>2,533,335</b>	<b>3,330,853</b>	<b>54.81%</b>	<b>5,454,746</b>	<b>2,969,864</b>
<b>Total Beginning Funds</b>	<b>59,727,969</b>	<b>49,199,083</b>	<b>54,576,289</b>	<b>46,364,959</b>	<b>(5.76%)</b>	<b>45,507,465</b>	<b>42,711,499</b>

City of Carrollton  
Fiscal Year 2015-16 Approved Budget

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

	<b>ACTUAL FY 2013-14</b>	<b>BUDGET FY 2014-15</b>	<b>ESTIMATE FY 2014-15</b>	<b>BUDGET FY 2015-16</b>	<b>% CHNG BUD/BUD</b>	<b>FORECAST FY 2016-17</b>	<b>FORECAST FY 2017-18</b>
<b>Recurring Sources of Funds</b>							
<b><u>Operating Funds</u></b>							
General Fund	\$ 87,982,610	\$ 88,736,169	\$ 89,662,447	\$ 91,247,991	2.83%	\$ 92,615,038	\$ 94,012,033
Hotel/Motel Tax Fund	232,138	213,000	259,207	255,000	19.72%	255,000	255,000
Court Security Fund	141,878	132,525	145,850	138,640	4.61%	140,060	141,480
Juvenile Case Management Fund	265,751	227,500	268,600	253,780	11.55%	257,970	260,165
Public Safety Grants Fund	18,911	18,637	18,042	18,400	(1.27%)	18,400	18,400
Commercial Motor Vehicles Enforcement Fund	126,393	90,000	175,800	166,250	84.72%	167,900	169,500
Confiscated Asset Fund	136,634	100,075	100,125	100,000	(0.07%)	100,000	100,000
Utility Rate Review Fund	25,000	25,000	25,000	25,000	0.00%	25,000	25,000
General Special Revenue Fund	226,635	84,100	43,700	90,200	7.25%	90,000	90,000
Utility Fund	33,888,164	35,578,121	32,794,000	38,525,583	8.28%	41,326,356	42,427,570
Golf Course Fund	1,100,209	1,097,680	556,839	-	(100.00%)	-	-
Solid Waste Fund	7,889,626	8,145,054	8,109,200	9,474,510	16.32%	9,766,451	10,079,082
Fleet Services Fund	3,144,364	3,386,153	3,081,350	3,119,466	(7.88%)	3,136,101	3,148,034
Risk Management Fund	2,008,454	2,005,309	2,009,309	2,109,774	5.21%	2,110,694	2,216,228
Administrative Services Fund	15,070,846	15,852,156	15,754,628	16,383,584	3.35%	16,692,926	17,053,848
Employee Health and Disability Fund	9,616,280	10,282,500	9,840,000	10,820,000	5.23%	11,898,000	13,083,800
<b>Total Operating Funds</b>	<b>161,873,893</b>	<b>165,973,979</b>	<b>162,844,097</b>	<b>172,728,178</b>	<b>4.07%</b>	<b>178,599,896</b>	<b>183,080,140</b>
<b><u>Debt Service Funds</u></b>							
General Debt Service Fund	19,303,288	19,804,189	19,951,500	20,747,449	4.76%	22,229,319	23,712,101
Utility Debt Service Fund	2,092,301	1,806,274	1,806,274	1,803,637	(0.15%)	1,795,351	1,788,323
Golf Debt Service Fund	332,473	407,630	407,630	407,630	0.00%	373,661	-
<b>Total Debt Service Funds</b>	<b>21,728,062</b>	<b>22,018,093</b>	<b>22,165,404</b>	<b>22,958,716</b>	<b>4.27%</b>	<b>24,398,331</b>	<b>25,500,424</b>
<b><u>Fleet Replacement Funds</u></b>							
General Fleet Replacement Fund	2,450,380	2,932,183	2,863,654	2,942,365	0.35%	2,977,671	3,235,664
Utility Fleet Replacement Fund	419,685	435,602	411,938	414,468	(4.85%)	407,824	446,550
Golf Fleet Replacement Fund	121,973	118,280	73,775	-	(100.00%)	-	-
<b>Total Replacement Funds</b>	<b>2,992,038</b>	<b>3,486,065</b>	<b>3,349,367</b>	<b>3,356,833</b>	<b>(3.71%)</b>	<b>3,385,495</b>	<b>3,682,214</b>
<b>Total Recurring Sources of Funds</b>	<b>186,593,993</b>	<b>191,478,137</b>	<b>188,358,868</b>	<b>199,043,727</b>	<b>3.95%</b>	<b>206,383,722</b>	<b>212,262,778</b>

City of Carrollton  
Fiscal Year 2015-16 Approved Budget

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

	<b>ACTUAL FY 2013-14</b>	<b>BUDGET FY 2014-15</b>	<b>ESTIMATE FY 2014-15</b>	<b>BUDGET FY 2015-16</b>	<b>% CHNG BUD/BUD</b>	<b>FORECAST FY 2016-17</b>	<b>FORECAST FY 2017-18</b>
<b>Recurring Uses of Funds</b>							
<b><u>Operating Funds</u></b>							
General Fund	\$ 80,918,234	\$ 88,736,169	\$ 85,791,378	\$ 91,247,991	2.83%	\$ 93,491,775	\$ 96,490,375
Hotel/Motel Tax Fund	434,051	451,315	468,956	468,325	3.77%	478,325	488,325
Court Security Fund	87,805	110,000	88,000	106,000	(3.64%)	109,500	111,225
Juvenile Case Management Fund	107,536	118,000	111,000	549,000	365.25%	552,000	555,000
Public Safety Grants Fund	18,911	18,637	18,042	18,400	(1.27%)	18,400	18,400
Commercial Motor Vehicles Enforcement Fund	59,362	144,741	66,000	409,589	182.98%	167,900	169,500
Confiscated Asset Fund	116,867	341,091	75,000	402,694	18.06%	100,000	100,000
Utility Rate Review Fund	19,501	334,730	28,000	337,229	0.75%	25,000	25,000
General Special Revenue Fund	42,148	402,811	110,000	381,713	(5.24%)	90,000	90,000
Utility Fund	33,314,454	34,909,836	32,977,004	36,335,572	4.08%	38,012,794	39,227,944
Golf Course Fund	787,991	909,717	991,342	1,249,984	37.40%	1,232,436	878,342
Solid Waste Fund	7,245,056	7,553,682	7,452,406	8,214,429	8.75%	8,494,751	8,795,694
Fleet Services Fund	3,118,123	3,386,153	3,111,928	3,162,163	(6.61%)	3,136,101	3,148,034
Risk Management Fund	2,632,465	2,194,794	2,101,221	2,220,570	1.17%	2,250,194	2,252,986
Administrative Services Fund	14,998,595	15,852,156	15,626,754	16,383,584	3.35%	16,669,432	17,024,652
Employee Health and Disability Fund	11,662,756	10,282,500	12,350,000	10,820,000	5.23%	11,898,000	13,083,800
<b>Total Operating Funds</b>	<b>155,563,855</b>	<b>165,746,332</b>	<b>161,367,031</b>	<b>172,307,243</b>	<b>3.96%</b>	<b>176,726,608</b>	<b>182,459,277</b>
<b><u>Debt Service Funds</u></b>							
General Debt Service Fund	19,509,618	20,400,022	20,398,450	21,421,482	5.01%	22,903,352	24,386,134
Utility Debt Service Fund	2,389,751	1,830,179	1,830,179	1,835,154	0.27%	1,835,329	1,831,554
Golf Debt Service Fund	332,473	407,630	407,630	407,630	0.00%	373,661	-
<b>Total Debt Service Funds</b>	<b>22,231,842</b>	<b>22,637,831</b>	<b>22,636,259</b>	<b>23,664,266</b>	<b>4.53%</b>	<b>25,112,342</b>	<b>26,217,688</b>
<b><u>Fleet Replacement Funds</u></b>							
General Fleet Replacement Fund	3,595,281	2,954,892	2,384,387	1,166,875	(60.51%)	5,032,676	3,539,748
Utility Fleet Replacement Fund	610,284	250,619	210,643	66,065	(73.64%)	837,701	656,377
Golf Fleet Replacement Fund	2,847	59,150	21,000	-	(100.00%)	-	-
<b>Total Replacement Funds</b>	<b>4,208,412</b>	<b>3,264,661</b>	<b>2,616,030</b>	<b>1,232,940</b>	<b>(62.23%)</b>	<b>5,870,377</b>	<b>4,196,125</b>
<b>Total Recurring Uses of Funds</b>	<b>182,004,109</b>	<b>191,648,824</b>	<b>186,619,320</b>	<b>197,204,449</b>	<b>2.90%</b>	<b>207,709,327</b>	<b>212,873,090</b>

City of Carrollton  
Fiscal Year 2015-16 Approved Budget

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

	<u>ACTUAL</u> <u>FY 2013-14</u>	<u>BUDGET</u> <u>FY 2014-15</u>	<u>ESTIMATE</u> <u>FY 2014-15</u>	<u>BUDGET</u> <u>FY 2015-16</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2016-17</u>	<u>FORECAST</u> <u>FY 2017-18</u>
<b>Non-recurring "One-time"</b>							
<b>Sources of Funds</b>							
<b><u>Operating Funds</u></b>							
General Fund	\$ 4,693,104	\$ 4,240,851	\$ 7,177,663	\$ 7,313,064	72.44%	\$ 7,417,204	\$ 7,184,414
Hotel/Motel Tax Fund	-	188,570	135,257	213,325	13.13%	223,325	233,325
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 Asset Fund	-	-	-	-	0.00%	-	-
Utility Rate Review Fund	-	-	-	-	0.00%	-	-
General Special Revenue Fund	-	-	-	-	0.00%	-	-
Utility Fund	-	-	-	-	0.00%	-	-
Golf Course Fund	-	-	463,969	1,249,984	100.00%	1,232,436	878,342
Solid Waste Fund	-	-	-	-	0.00%	-	-
Fleet Services Fund	-	-	-	-	0.00%	-	-
Risk Management Fund	-	-	-	-	0.00%	-	-
Administrative Services Fund	-	-	-	-	0.00%	-	-
Employee Health and Disability Fund	-	-	-	-	0.00%	-	-
<b>Total Operating Funds</b>	<u>4,693,104</u>	<u>4,429,421</u>	<u>7,776,889</u>	<u>8,776,373</u>	<u>98.14%</u>	<u>8,872,965</u>	<u>8,296,081</u>
<b><u>Debt Service Funds</u></b>							
General Debt Service Fund	-	-	-	-	0.00%	-	-
Utility Debt Service Fund	-	-	-	-	0.00%	-	-
Golf Debt Service Fund	-	-	-	-	0.00%	-	-
<b>Total Debt Service Funds</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
<b><u>Fleet Replacement Funds</u></b>							
General Fleet Replacement Fund	-	500,000	500,000	-	(100.00%)	-	-
Utility Fleet Replacement Fund	-	-	-	-	0.00%	-	-
Golf Fleet Replacement Fund	-	-	-	-	0.00%	-	-
<b>Total Replacement Funds</b>	<u>-</u>	<u>500,000</u>	<u>500,000</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
<b>Total Non-recurring "One-time"</b>							
<b>Sources of Funds</b>	<u>4,693,104</u>	<u>4,929,421</u>	<u>8,276,889</u>	<u>8,776,373</u>	<u>78.04%</u>	<u>8,872,965</u>	<u>8,296,081</u>



City of Carrollton  
 Fiscal Year 2015-16 Approved Budget

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

	<b>ACTUAL FY 2013-14</b>	<b>BUDGET FY 2014-15</b>	<b>ESTIMATE FY 2014-15</b>	<b>BUDGET FY 2015-16</b>	<b>% CHNG BUD/BUD</b>	<b>FORECAST FY 2016-17</b>	<b>FORECAST FY 2017-18</b>
<b>Non-recurring "One-time" Uses of Funds</b>							
<b><u>Operating Funds</u></b>							
General Fund	\$ 10,564,103	\$ 4,240,851	\$ 13,702,656	\$ 7,313,064	72.44%	\$ 7,048,363	\$ 6,691,494
Hotel/Motel Tax 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 Asset Fund	-	-	-	-	0.00%	-	-
Utility Rate Review Fund	-	-	-	-	0.00%	-	-
General Special Revenue Fund	-	-	-	-	0.00%	-	-
Utility Fund	2,950,000	2,900,000	2,900,000	2,900,000	0.00%	2,900,000	2,900,000
Golf Course Fund	310,632	171,594	270,000	-	(100.00%)	-	-
Solid Waste Fund	609,933	591,372	700,777	1,260,081	113.08%	1,271,700	1,283,388
Fleet Services Fund	-	-	-	-	0.00%	-	-
Risk Management Fund	-	-	-	-	0.00%	-	-
Administrative Services Fund	-	-	218,515	-	0.00%	-	-
Employee Health and Disability Fund	-	-	-	-	0.00%	-	-
<b>Total Operating Funds</b>	<b>14,434,668</b>	<b>7,903,817</b>	<b>17,791,948</b>	<b>11,473,145</b>	<b>45.16%</b>	<b>11,220,063</b>	<b>10,874,882</b>
<b><u>Debt Service Funds</u></b>							
General Debt Service Fund	-	-	-	-	0.00%	-	-
Utility Debt Service Fund	-	-	-	-	0.00%	-	-
Golf Debt Service Fund	-	-	-	-	0.00%	-	-
<b>Total Debt Service Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>-</b>
<b><u>Fleet Replacement Funds</u></b>							
General Fleet Replacement Fund	-	-	-	-	0.00%	-	-
Utility Fleet Replacement Fund	-	-	-	-	0.00%	-	-
Golf Fleet Replacement Fund	-	-	435,819	-	0.00%	-	-
<b>Total Replacement Funds</b>	<b>-</b>	<b>-</b>	<b>435,819</b>	<b>-</b>	<b>100.00%</b>	<b>-</b>	<b>-</b>
<b>Non-recurring "One-time" Uses of Funds</b>	<b>14,434,668</b>	<b>7,903,817</b>	<b>18,227,767</b>	<b>11,473,145</b>	<b>45.16%</b>	<b>11,220,063</b>	<b>10,874,882</b>

City of Carrollton  
 Fiscal Year 2015-16 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 2013-14</u>	<u>FY 2014-15</u>	<u>FY 2014-15</u>	<u>FY 2015-16</u>	<u>BUD/BUD</u>	<u>FY 2016-17</u>	<u>FY 2017-18</u>
<b>Additional recurring sources or reductions in uses needed to maintain Target Fund Balance</b>							
<b><u>Operating Funds</u></b>							
General Fund	\$ -	\$ -	\$ -	\$ -	0.00%	\$ 876,737	\$ 2,478,343
Hotel/Motel Tax 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 Asset Fund	-	-	-	-	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 Fund	-	-	-	-	0.00%	-	-
Employee Health and Disability Fund	-	-	-	-	0.00%	-	-
<b>Total Operating Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>876,737</b>	<b>2,478,343</b>
<b><u>Debt Service Funds</u></b>							
General Debt Service Fund	-	-	-	-	0.00%	-	-
Utility Debt Service Fund	-	-	-	-	0.00%	-	-
Golf Debt Service Fund	-	-	-	-	0.00%	-	-
<b>Total Debt Service Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>-</b>
<b><u>Fleet Replacement Funds</u></b>							
General Fleet Replacement Fund	-	-	-	-	0.00%	-	-
Utility Fleet Replacement Fund	-	-	-	-	0.00%	-	-
Golf Fleet Replacement Fund	-	-	-	-	0.00%	-	-
<b>Total Replacement Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>-</b>
<b>Additional sources or reductions in uses needed to Maintain Target Fund Balance</b>							
<b>Target Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>876,737</b>	<b>2,478,343</b>

City of Carrollton  
Fiscal Year 2015-16 Approved Budget

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

	<b>ACTUAL FY 2013-14</b>	<b>BUDGET FY 2014-15</b>	<b>ESTIMATE FY 2014-15</b>	<b>BUDGET FY 2015-16</b>	<b>% CHNG BUD/BUD</b>	<b>FORECAST FY 2016-17</b>	<b>FORECAST FY 2017-18</b>
<b>Ending Fund Balance</b>							
<b><u>Operating Funds</u></b>							
General Fund	\$ 17,653,594	\$ 14,586,768	\$ 14,999,670	\$ 14,999,670	2.83%	\$ 15,368,511	\$ 15,861,432
Hotel/Motel Tax Fund	74,492	-	-	-	0.00%	-	-
Court Security Fund	181,249	187,226	239,099	271,739	45.14%	302,299	332,554
Juvenile Case Management Fund	771,906	845,691	929,506	634,286	(25.00%)	340,256	45,421
Public Safety Grants Fund	-	-	-	-	0.00%	-	-
Commercial Motor Vehicles Enforcement Fund	133,539	-	243,339	-	0.00%	-	-
Confiscated Asset Fund	295,569	18,000	320,694	18,000	0.00%	18,000	18,000
Utility Rate Review Fund	315,229	-	312,229	-	0.00%	-	-
General Special Revenue Fund	357,813	-	291,513	-	0.00%	-	-
Utility Fund	12,752,449	10,442,009	9,669,445	8,959,456	(14.20%)	9,373,018	9,672,644
Golf Course Fund	240,534	203,815	-	-	(100.00%)	-	-
Solid Waste Fund	443,983	400,000	400,000	400,000	0.00%	400,000	400,000
Fleet Services Fund	73,275	-	42,697	-	0.00%	-	-
Risk Management Fund	2,038,883	2,317,340	1,946,971	1,836,175	(20.76%)	1,696,675	1,659,917
Administrative Services Fund	1,437,237	1,302,917	1,346,596	1,346,596	3.35%	1,370,090	1,399,286
Employee Health and Disability Fund	8,225,049	6,745,525	5,715,049	5,715,049	(15.28%)	5,715,049	5,715,049
<b>Total Operating Funds</b>	<b>44,994,801</b>	<b>37,049,291</b>	<b>36,456,808</b>	<b>34,180,971</b>	<b>(7.74%)</b>	<b>34,583,898</b>	<b>35,104,303</b>
<b><u>Debt Service Funds</u></b>							
General Debt Service Fund	4,797,279	3,902,410	4,350,329	3,676,296	(5.79%)	3,002,263	2,328,230
Utility Debt Service Fund	2,250,874	2,229,369	2,226,969	2,195,452	(1.52%)	2,155,474	2,112,243
Golf Debt Service Fund	-	-	-	-	0.00%	-	-
<b>Total Debt Service Funds</b>	<b>7,048,153</b>	<b>6,131,779</b>	<b>6,577,298</b>	<b>5,871,748</b>	<b>(4.24%)</b>	<b>5,157,737</b>	<b>4,440,473</b>
<b><u>Fleet Replacement Funds</u></b>							
General Fleet Replacement Fund	1,242,287	1,420,134	2,221,554	3,997,044	181.46%	1,942,039	1,637,955
Utility Fleet Replacement Fund	908,004	1,038,475	1,109,299	1,457,702	40.37%	1,027,825	817,998
Golf Fleet Replacement Fund	383,044	414,321	-	-	(100.00%)	-	-
<b>Total Replacement Funds</b>	<b>2,533,335</b>	<b>2,872,930</b>	<b>3,330,853</b>	<b>5,454,746</b>	<b>89.87%</b>	<b>2,969,864</b>	<b>2,455,953</b>
<b>Total Ending Fund Balances</b>	<b>\$ 54,576,289</b>	<b>\$ 46,054,000</b>	<b>\$ 46,364,959</b>	<b>\$ 45,507,465</b>	<b>(1.19%)</b>	<b>\$ 42,711,499</b>	<b>\$ 42,000,729</b>



# CARROLLTON

TEXAS

**COMBINED FUNDS  
 CAPITAL PROJECTS FUNDS  
 FISCAL YEAR 2016**

**Unbudgeted Resources:**

General and Public Safety Capital	\$ 26,855,211
Community Development	4,245,692
Parks	3,686,233
Streets	18,366,444
Drainage	354,358
Traffic	927,383
Tax Increment Reinvestment Zone	319,315
Utility	3,930,173
Golf Course	(171,120)
	<u>58,513,689</u>

**Additional Projects: \***

General and Public Safety Capital	26,855,211
Community Development	4,245,692
Parks	3,686,233
Streets	18,366,444
Drainage	354,358
Traffic	927,383
Tax Increment Reinvestment Zone	319,315
Utility	3,930,173
Golf Course	(171,120)
	<u>58,513,689</u>

**Projected Remaining Unobligated Fund Balances:**

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

\* Includes contingency funds in each of the project categories



# CARROLLTON

TEXAS

## Personnel Schedule

	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>
<b><u>GENERAL FUND</u></b>					
<b><u>Public Safety</u></b>					
Police Management Services	79.750	73.000	79.500	104.000	114.000
Police Operations	127.000	133.000	131.000	106.000	103.000
Dispatch	31.000	31.000	31.000	31.000	31.000
Fire Operations	130.000	142.000	144.000	144.000	144.000
Fire Support Services	11.000	12.000	15.000	14.000	14.000
Municipal Court	15.500	16.750	19.100	21.100	20.100
Environmental Services	21.500	21.500	20.500	20.500	20.500
Animal Services	10.000	10.000	11.000	11.000	10.500
<b>Total Public Safety</b>	<b>425.750</b>	<b>439.250</b>	<b>451.100</b>	<b>451.600</b>	<b>457.100</b>
<b><u>Culture &amp; Leisure</u></b>					
Library	37.750	37.750	37.750	37.750	37.750
Leisure Services	5.000	5.000	5.000	5.000	6.000
Rosemeade Recreation Center	5.250	5.000	5.250	6.250	4.000
Crosby Recreation Center	5.000	5.000	5.000	5.000	4.000
Senior Center	3.250	3.250	3.250	3.250	3.000
A.W. Perry Museum	-	1.000	1.000	1.000	1.000
Athletics	24.000	24.000	28.000	28.000	29.000
Parks - Non-Contract	12.000	12.000	8.000	8.000	8.000
Parks - Contract	22.000	22.000	22.000	24.000	23.000
Tennis Center	3.500	4.000	1.000	-	-
<b>Total Cultural &amp; Recreational</b>	<b>117.750</b>	<b>119.000</b>	<b>116.250</b>	<b>118.250</b>	<b>115.750</b>
<b><u>Development</u></b>					
Transportation Engineering	7.000	7.000	7.000	7.000	7.000
Engineering	13.000	13.000	13.000	14.000	14.000
Traffic Operations	14.000	14.000	14.000	14.000	14.000
Streets	27.000	27.000	27.000	27.000	27.000
Drainage	9.000	9.000	9.000	9.000	9.000
Public Works Administration	14.500	14.000	14.000	14.000	14.000
Building Inspection	19.000	19.000	19.000	21.000	22.000
Planning	2.750	2.750	3.000	3.000	3.000
Economic Development	2.000	2.000	1.000	2.000	2.000
Transit Oriented Development	1.000	1.000	1.000	1.000	1.000
<b>Total Development</b>	<b>109.250</b>	<b>108.750</b>	<b>108.000</b>	<b>112.000</b>	<b>113.000</b>
<b>Total General Fund</b>	<b>652.750</b>	<b>667.000</b>	<b>675.350</b>	<b>681.850</b>	<b>685.850</b>

**Personnel Schedule**

	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>
<b><u>UTILITY FUND</u></b>					
Water Production	13.000	13.000	14.000	14.000	14.000
Water Distribution	13.000	13.000	13.000	13.000	13.000
Wastewater Collection	9.000	9.000	9.000	9.000	9.000
Meter Repair Services	3.000	3.000	3.000	3.000	3.000
Water Concrete Replacement	13.000	13.000	13.000	13.000	13.000
<b>Total Utility Fund</b>	<b>51.000</b>	<b>51.000</b>	<b>52.000</b>	<b>52.000</b>	<b>52.000</b>
<b><u>FLEET SERVICES FUND</u></b>					
Fleet Services	0.500	0.500	0.500	0.500	0.500
<b><u>RISK SERVICES FUND</u></b>					
Risk Management	1.000	1.000	1.000	1.000	1.000
<b><u>ADMINISTRATIVE SERVICES FUND</u></b>					
<b><u>General Government</u></b>					
City Manager's Office	7.000	7.500	7.750	8.750	8.000
Resolution Center	7.750	7.750	10.500	10.500	11.500
Organizational Development	2.000	2.000	2.000	2.000	2.000
Marketing Services	3.000	3.000	4.500	4.500	4.500
City Attorney	4.600	4.600	5.400	6.025	5.900
<b>Total General Government</b>	<b>24.350</b>	<b>24.850</b>	<b>30.150</b>	<b>31.775</b>	<b>31.900</b>
<b><u>Administration</u></b>					
Finance Administration	3.000	3.000	3.000	3.000	3.000
Budget & Management Analysis	4.000	4.000	4.000	4.000	4.000
Accounting	7.500	7.500	7.500	7.500	7.500
Purchasing	2.000	2.000	2.000	2.000	2.000
General Services	1.750	1.750	1.750	2.000	2.000
Utility Customer Service	17.000	17.500	18.500	19.500	19.500
Information Technology	1.000	1.000	1.000	1.000	1.000
Workforce Services	7.750	7.750	7.750	7.750	7.750
Facility Maintenance	6.500	6.500	7.250	7.500	7.500
<b>Total Administration</b>	<b>50.500</b>	<b>51.000</b>	<b>52.750</b>	<b>54.250</b>	<b>54.250</b>
<b>Total Administrative Services Fund</b>	<b>74.850</b>	<b>75.850</b>	<b>82.900</b>	<b>86.025</b>	<b>86.150</b>
<b><u>SPECIAL REVENUE FUNDS</u></b>					
Special Revenue Funds	3.500	3.000	3.000	3.000	3.000
<b><u>CAPITAL PROJECTS FUNDS</u></b>					
Capital Projects Fund	3.000	3.000	3.000	3.000	3.000
<b>CITY TOTAL</b>	<b>786.600</b>	<b>801.350</b>	<b>817.750</b>	<b>827.375</b>	<b>831.500</b>



## **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 2015-16 Approved Budget

**GENERAL FUND  
 EXECUTIVE SUMMARY**

	<u>ACTUAL</u> <u>FY 2013-14</u>	<u>BUDGET</u> <u>FY 2014-15</u>	<u>ESTIMATE</u> <u>FY 2014-15</u>	<u>BUDGET</u> <u>FY 2015-16</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2016-17</u>	<u>FORECAST</u> <u>FY 2017-18</u>
Beginning Fund Balance	\$ 16,460,217	\$ 14,586,768	\$ 17,653,594	\$ 14,999,670	2.83%	\$ 14,999,670	\$ 15,368,511
Total Recurring Sources of Funds	87,982,610	88,736,169	89,662,447	91,247,991	2.83%	92,615,038	94,012,033
Total Recurring Uses of Funds	80,918,234	88,736,169	85,791,378	91,247,991	2.83%	93,491,775	96,490,375
<b>Net Recurring Funds</b>	<b>7,064,376</b>	<b>-</b>	<b>3,871,069</b>	<b>-</b>		<b>(876,737)</b>	<b>(2,478,342)</b>
Total Non-recurring "One-time" Sources of Funds	4,693,104	4,240,851	7,177,663	7,313,064	72.44%	7,417,204	7,184,414
Total Non-recurring "One-time" Uses of Funds	10,564,103	4,240,851	13,702,656	7,313,064	72.44%	7,048,363	6,691,494
<b>Net Non-recurring "One-time" Funds</b>	<b>(5,870,999)</b>	<b>-</b>	<b>(6,524,993)</b>	<b>-</b>		<b>368,841</b>	<b>492,920</b>
<b>The Bottom Line - Net Recurring and Non-recurring Funds</b>	<b>1,193,377</b>	<b>-</b>	<b>(2,653,924)</b>	<b>-</b>		<b>(507,896)</b>	<b>(1,985,422)</b>
<b>Additional recurring sources or reductions in recurring uses needed to maintain Target Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>876,737</b>	<b>2,478,343</b>
Ending Fund Balance	<u>\$ 17,653,594</u>	<u>\$ 14,586,768</u>	<u>\$ 14,999,670</u>	<u>\$ 14,999,670</u>	<u>2.83%</u>	<u>\$ 15,368,511</u>	<u>\$ 15,861,432</u>
Days of Recurring Uses of Funds	80	60	64	60		60	60

City of Carrollton  
Fiscal Year 2015-16 Approved Budget

**GENERAL FUND**

	<b>ACTUAL FY 2013-14</b>	<b>BUDGET FY 2014-15</b>	<b>ESTIMATE FY 2014-15</b>	<b>BUDGET FY 2015-16</b>	<b>% CHNG BUD/BUD</b>	<b>FORECAST FY 2016-17</b>	<b>FORECAST FY 2017-18</b>
<b>Beginning Fund Balance</b>	\$ 16,460,217	\$ 14,586,768	\$ 17,653,594	\$ 14,999,670	2.83%	\$ 14,999,670	\$ 15,368,511
<b>Recurring Sources of Funds</b>							
Taxes	57,722,681	59,629,438	59,962,809	62,523,061	4.85%	63,765,522	65,032,832
Franchise Fees	11,243,691	10,589,432	11,318,279	11,345,046	7.14%	11,374,899	11,407,852
Licenses and Permits	2,816,818	2,721,293	2,938,044	2,937,969	7.96%	2,937,969	2,937,969
Charges for Services	5,301,811	5,164,587	4,832,542	4,950,462	(4.15%)	4,945,368	4,940,783
Fines and Forfeitures	6,931,802	6,688,191	6,561,515	6,234,450	(6.78%)	6,296,795	6,359,763
Investment Income	217,713	162,000	235,000	246,750	52.31%	259,088	272,042
Miscellaneous	454,384	462,870	495,900	495,900	7.14%	495,900	495,900
Utility Operating Fund - Payment in Lieu of Taxes	2,464,810	2,489,458	2,489,458	2,514,353	1.00%	2,539,497	2,564,892
Solid Waste Fund Support	828,900	828,900	828,900	-	(100.00%)	-	-
<b>Total Recurring Sources of Funds</b>	<b>87,982,610</b>	<b>88,736,169</b>	<b>89,662,447</b>	<b>91,247,991</b>	<b>2.83%</b>	<b>92,615,038</b>	<b>94,012,033</b>
<b>Recurring Uses of Funds</b>							
Personnel Services	53,442,941	56,809,231	54,765,091	57,190,162	0.67%	58,622,758	60,703,702
Supplies and Services	8,734,303	10,353,305	10,217,151	12,323,528	19.03%	12,960,974	13,225,250
Utilities	2,220,637	2,536,516	2,367,731	2,382,566	(6.07%)	2,389,694	2,392,252
Allocations*	14,685,155	17,084,581	16,195,699	17,321,726	1.39%	17,616,683	18,244,489
Capital Outlay	368,172	477,536	784,824	555,009	16.22%	426,666	449,682
Utility Rate Review	25,000	25,000	25,000	25,000	0.00%	25,000	25,000
Essential Technology Replacements	1,450,000	1,450,000	1,450,000	1,450,000	0.00%	1,450,000	1,450,000
Prior Year's Cancelled Expenditures	(7,974)	-	(14,118)	-	0.00%	-	-
<b>Total Recurring Uses of Funds</b>	<b>80,918,234</b>	<b>88,736,169</b>	<b>85,791,378</b>	<b>91,247,991</b>	<b>2.83%</b>	<b>93,491,775</b>	<b>96,490,375</b>
<b>Net Recurring Funds</b>	<b>7,064,376</b>	<b>-</b>	<b>3,871,069</b>	<b>-</b>		<b>(876,737)</b>	<b>(2,478,342)</b>
<b>Non-recurring "One-time" Sources of Funds</b>							
Sales Tax	3,962,339	3,833,221	6,770,033	6,905,434	80.15%	7,043,543	7,184,414
Solid Waste Franchise Fee - audit	425,042	-	-	-	0.00%	-	-
Repayment from Golf Fund for debt early retirement	305,723	407,630	407,630	407,630	0.00%	373,661	-
<b>Total Non-recurring "One-time" Sources of Funds</b>	<b>4,693,104</b>	<b>4,240,851</b>	<b>7,177,663</b>	<b>7,313,064</b>	<b>72.44%</b>	<b>7,417,204</b>	<b>7,184,414</b>
<b>Non-recurring "One-time" Uses of Funds</b>							
Hotel Motel Tax Fund Subsidy	-	188,570	135,257	213,325	13.13%	223,325	233,325
Miscellaneous non-recurring items	420,625	303,680	-	-	(100.00%)	-	-
Golf Course Debt early retirement	1,440,000	-	-	-	0.00%	-	-
Golf Course Subsidy	-	-	28,150	1,249,984	100.00%	1,232,436	878,342
Transfer to the Fleet Replacement Fund	-	500,000	500,000	-	(100.00%)	-	-
Facility Maintenance Fund	914,553	583,134	583,134	950,000	62.91%	950,000	950,000
ECG Monitor/Defibrillator Replacements	-	-	-	275,500	100.00%	275,500	275,500
Police overtime - Bicycle unit	-	-	-	242,278	100.00%	-	-
Fire overtime - On-demand Medic	-	-	-	128,742	100.00%	-	-
Metrocrest flooding costs reimbursement	-	-	76,000	-	100.00%	-	-
Parks Strategic Amenity Fund	300,000	125,000	125,000	125,000	0.00%	125,000	125,000
Other Capital Projects Funds	7,488,925	2,540,467	12,255,115	4,128,235	62.50%	4,242,102	4,229,327
<b>Total Non-recurring "One-time" Uses of Funds</b>	<b>10,564,103</b>	<b>4,240,851</b>	<b>13,702,656</b>	<b>7,313,064</b>	<b>72.44%</b>	<b>7,048,363</b>	<b>6,691,494</b>
<b>Net Non-recurring "One-time" Funds</b>	<b>(5,870,999)</b>	<b>-</b>	<b>(6,524,993)</b>	<b>-</b>		<b>368,841</b>	<b>492,920</b>
<b>The Bottom Line - Net Recurring and Non-recurring Funds</b>	<b>1,193,377</b>	<b>-</b>	<b>(2,653,924)</b>	<b>-</b>		<b>(507,896)</b>	<b>(1,985,422)</b>
<b>Additional recurring sources or reductions in recurring uses needed to maintain Target Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>876,737</b>	<b>2,478,343</b>
<b>Ending Fund Balance</b>	<b>\$ 17,653,594</b>	<b>\$ 14,586,768</b>	<b>\$ 14,999,670</b>	<b>\$ 14,999,670</b>	<b>2.83%</b>	<b>\$ 15,368,511</b>	<b>\$ 15,861,432</b>
<b>Days of Recurring Uses of Funds</b>	<b>80</b>	<b>60</b>	<b>64</b>	<b>60</b>		<b>60</b>	<b>60</b>

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

City of Carrollton  
Fiscal Year 2015-16 Approved Budget

**GENERAL FUND  
RECURRING SOURCES OF FUNDS**

	<u>ACTUAL FY 2013-14</u>	<u>BUDGET FY 2014-15</u>	<u>ESTIMATE FY 2014-15</u>	<u>BUDGET FY 2015-16</u>	<u>% CHNG BUD/BUD</u>	<u>FORECAST FY 2016-17</u>	<u>FORECAST FY 2017-18</u>
<b>TAX REVENUES</b>							
<b>Ad Valorem Taxes</b>							
Current taxes	\$ 33,410,133	\$ 35,144,652	\$ 35,300,000	\$ 37,400,495	6.42%	\$ 38,148,505	\$ 38,911,475
Delinquent taxes	284,138	100,000	225,000	200,000	100.00%	200,000	200,000
<b>Total Ad Valorem Taxes</b>	<u>33,694,271</u>	<u>35,244,652</u>	<u>35,525,000</u>	<u>37,600,495</u>	<u>6.68%</u>	<u>38,348,505</u>	<u>39,111,475</u>
<b>Sales and Use Taxes</b>							
City sales tax	23,601,651	24,073,684	24,073,684	24,555,158	2.00%	25,046,261	25,547,186
Mixed drink tax	144,170	136,102	164,125	167,408	23.00%	170,756	174,171
<b>Total Sales and Use Taxes</b>	<u>23,745,821</u>	<u>24,209,786</u>	<u>24,237,809</u>	<u>24,722,566</u>	<u>2.12%</u>	<u>25,217,017</u>	<u>25,721,357</u>
<b>Penalty and Interest</b>							
Penalty and interest	282,589	175,000	200,000	200,000	14.29%	200,000	200,000
<b>TOTAL TAX REVENUE</b>	<u>57,722,681</u>	<u>59,629,438</u>	<u>59,962,809</u>	<u>62,523,061</u>	<u>4.85%</u>	<u>63,765,522</u>	<u>65,032,832</u>
<b>FRANCHISE FEES</b>							
Electric	5,591,235	5,693,092	5,773,179	5,773,179	1.41%	5,773,179	5,773,179
Telephone	1,458,601	1,218,059	1,419,214	1,376,638	13.02%	1,335,339	1,295,279
Gas	1,515,879	1,052,660	1,356,690	1,370,257	30.17%	1,383,960	1,397,800
Cable	1,776,416	1,825,621	1,859,196	1,914,972	4.89%	1,972,421	2,031,594
Solid Waste	901,560	800,000	910,000	910,000	13.75%	910,000	910,000
<b>TOTAL FRANCHISE FEES</b>	<u>11,243,691</u>	<u>10,589,432</u>	<u>11,318,279</u>	<u>11,345,046</u>	<u>7.14%</u>	<u>11,374,899</u>	<u>11,407,852</u>
<b>LICENSES AND PERMITS</b>							
Permits	1,909,068	1,779,808	2,016,606	2,016,606	13.30%	2,016,606	2,016,606
Licenses and miscellaneous	46,377	37,945	50,358	50,358	32.71%	50,358	50,358
Film permits	25	-	75	-	0.00%	-	-
Comm. Services Apt. Fees	228,240	250,000	219,000	219,000	(12.40%)	219,000	219,000
Comm. Services Food Program	272,805	270,000	275,000	275,000	1.85%	275,000	275,000
Single Family Rental Inspection	162,965	170,000	165,000	165,000	(2.94%)	165,000	165,000
Pollution control	78,456	99,000	100,000	100,000	1.01%	100,000	100,000
Comm. Services Misc. Fee	14,565	14,000	5,905	5,905	(57.82%)	5,905	5,905
Environmental Health Fees	1,890	3,540	1,100	1,100	(68.93%)	1,100	1,100
County Vehicle Registration Fee	102,427	97,000	105,000	105,000	8.25%	105,000	105,000
<b>TOTAL LICENSES AND PERMITS</b>	<u>2,816,818</u>	<u>2,721,293</u>	<u>2,938,044</u>	<u>2,937,969</u>	<u>7.96%</u>	<u>2,937,969</u>	<u>2,937,969</u>
<b>CHARGES FOR SERVICES</b>							
<b>Public Safety</b>							
Ambulance fees	1,620,048	1,705,545	1,894,708	1,894,708	11.09%	1,894,708	1,894,708
Fingerprint fees	3,231	3,500	4,000	4,000	14.29%	4,000	4,000
Fire facility and inspection fees	-	14,750	14,750	14,750	0.00%	14,750	14,750
Alarm Permit Fees	388,794	330,000	415,350	415,350	25.86%	415,350	415,350
False alarms	110,249	85,150	55,000	55,000	(35.41%)	55,000	55,000
<b>Total Public Safety</b>	<u>2,122,322</u>	<u>2,138,945</u>	<u>2,383,808</u>	<u>2,383,808</u>	<u>11.45%</u>	<u>2,383,808</u>	<u>2,383,808</u>
<b>Culture and Leisure</b>							
Softball Concession/Sales	24,099	29,700	15,000	27,000	(9.09%)	27,000	27,000
Misc. recreation fees/Rec rental fees	539,039	590,718	545,385	543,434	(8.00%)	543,434	543,434
Recreation class fees	451,148	480,753	430,000	430,000	(10.56%)	430,000	430,000
Sports Field Use	333,247	340,000	240,000	300,000	(11.76%)	300,000	300,000
Swimming pool fees	558,896	518,897	560,000	535,000	3.10%	535,000	535,000
Tennis Center fees	65,361	47,800	63,280	63,280	32.38%	63,280	63,280
Athletic program fees	307,547	299,168	233,469	312,000	4.29%	312,000	312,000
Library meeting room fees	16,781	19,000	20,000	20,000	5.26%	20,000	20,000
Library county contract	52,974	52,977	56,600	50,940	(3.85%)	45,846	41,261
<b>Total Culture and Leisure</b>	<u>2,349,092</u>	<u>2,379,013</u>	<u>2,163,734</u>	<u>2,281,654</u>	<u>(4.09%)</u>	<u>2,276,560</u>	<u>2,271,975</u>

(continued)

**GENERAL FUND  
RECURRING SOURCES OF FUNDS**

	ACTUAL FY 2013-14	BUDGET FY 2014-15	ESTIMATE FY 2014-15	BUDGET FY 2015-16	% CHNG BUD/BUD	FORECAST FY 2016-17	FORECAST FY 2017-18
<b>CHARGES FOR SERVICES (continued)</b>							
<b>Other</b>							
Animal control fees	\$ 61,692	\$ 67,750	\$ 50,000	\$ 50,000	(26.20%)	\$ 50,000	\$ 50,000
Developers' inspection fees	481,465	311,974	3,000	3,000	(99.04%)	3,000	3,000
Planning fees	45,234	25,000	50,000	50,000	100.00%	50,000	50,000
Mowing assessments	45,499	100,000	80,000	80,000	(20.00%)	80,000	80,000
Sales to other cities	196,507	141,905	102,000	102,000	(28.12%)	102,000	102,000
<b>Total Other</b>	<u>830,397</u>	<u>646,629</u>	<u>285,000</u>	<u>285,000</u>	<u>(55.93%)</u>	<u>285,000</u>	<u>285,000</u>
<b>TOTAL CHARGES FOR SERVICES</b>	<u>5,301,811</u>	<u>5,164,587</u>	<u>4,832,542</u>	<u>4,950,462</u>	<u>(4.15%)</u>	<u>4,945,368</u>	<u>4,940,783</u>
<b>FINES AND FORFEITURES</b>							
Municipal court fines	4,761,205	4,738,261	4,594,929	4,365,183	(7.87%)	4,408,835	4,452,923
Court admin fee	45,489	45,000	45,000	42,750	(5.00%)	43,178	43,610
Dismiss/arrest fees	1,206,134	1,063,195	1,009,881	959,387	(9.76%)	968,981	978,671
Warrant fees	627,834	590,535	631,805	600,215	1.64%	606,217	612,279
Child Safety	46,566	34,000	46,000	43,700	28.53%	44,137	44,578
Traffic - local	96,864	70,500	89,100	84,645	20.06%	85,491	86,346
Expungement fee	-	-	5,700	-	0.00%	-	-
Judicial efficiency	11,542	9,700	10,600	10,070	3.81%	10,171	10,273
Impound fines	33,408	30,000	33,500	33,500	11.67%	33,835	34,173
Apartment Crime Reduction Program	2,000	3,500	-	-	(100.00%)	-	-
Library fees and fines	80,703	85,000	80,000	80,000	(5.88%)	80,800	81,608
Charges for lost books	20,057	18,500	15,000	15,000	(18.92%)	15,150	15,302
<b>TOTAL FINES AND FORFEITURES</b>	<u>6,931,802</u>	<u>6,688,191</u>	<u>6,561,515</u>	<u>6,234,450</u>	<u>(6.78%)</u>	<u>6,296,795</u>	<u>6,359,763</u>
<b>INVESTMENT INCOME</b>	<u>217,713</u>	<u>162,000</u>	<u>235,000</u>	<u>246,750</u>	<u>52.31%</u>	<u>259,088</u>	<u>272,042</u>
<b>MISCELLANEOUS REVENUE</b>	<u>454,384</u>	<u>462,870</u>	<u>495,900</u>	<u>495,900</u>	<u>7.14%</u>	<u>495,900</u>	<u>495,900</u>
<b>UTILITY OPERATING FUND - PAYMENT IN LIEU OF TAXES</b>	<u>2,464,810</u>	<u>2,489,458</u>	<u>2,489,458</u>	<u>2,514,353</u>	<u>1.00%</u>	<u>2,539,497</u>	<u>2,564,892</u>
<b>SOLID WASTE FUND SUPPORT</b>	<u>828,900</u>	<u>828,900</u>	<u>828,900</u>	<u>-</u>	<u>(100.00%)</u>	<u>-</u>	<u>-</u>
<b>TOTAL RECURRING SOURCES OF FUNDS</b>	<u>\$ 87,982,610</u>	<u>\$ 88,736,169</u>	<u>\$ 89,662,447</u>	<u>\$ 91,247,991</u>	<u>2.83%</u>	<u>\$ 92,615,038</u>	<u>\$ 94,012,033</u>

(concluded)

**GENERAL FUND  
RECURRING USES OF FUNDS**

	<u>ACTUAL FY 2013-14</u>	<u>BUDGET FY 2014-15</u>	<u>ESTIMATE FY 2014-15</u>	<u>BUDGET FY 2015-16</u>	<u>% CHNG BUD/BUD</u>	<u>FORECAST FY 2016-17</u>	<u>FORECAST FY 2017-18</u>
<b>GENERAL GOVERNMENT:</b>							
City Council:							
Personnel Services	\$ 23,477	\$ 24,400	\$ 22,984	\$ 24,400	0.00%	\$ 24,400	\$ 24,400
Supplies and Services	80,923	158,927	152,903	117,903	(25.81%)	142,903	142,903
Utilities	6,933	8,244	6,976	6,983	(15.30%)	6,991	6,998
Allocations	191,231	116,672	116,672	121,448	4.09%	123,776	126,531
	<u>302,564</u>	<u>308,243</u>	<u>299,535</u>	<u>270,734</u>	<u>(12.17%)</u>	<u>298,070</u>	<u>300,832</u>
Non-Departmental:							
Personnel Services	3,247	1,779,777	150,000	1,915,637	7.63%	3,884,881	5,947,599
Supplies and Services	547,225	468,845	455,470	455,470	(2.85%)	455,470	455,470
Allocations	345,026	1,236,759	598,051	1,062,316	(14.10%)	1,104,219	1,147,497
	<u>895,498</u>	<u>3,485,381</u>	<u>1,203,521</u>	<u>3,433,423</u>	<u>(1.49%)</u>	<u>5,444,570</u>	<u>7,550,566</u>
<b>TOTAL GENERAL GOVERNMENT</b>	<u>1,198,062</u>	<u>3,793,624</u>	<u>1,503,056</u>	<u>3,704,157</u>	<u>(2.36%)</u>	<u>5,742,640</u>	<u>7,851,398</u>
<b>PUBLIC SAFETY:</b>							
Police Management Services:							
Personnel Services	7,235,911	8,573,794	9,117,424	9,134,502	6.54%	9,134,502	9,134,502
Supplies and Services	624,312	766,857	766,630	845,005	10.19%	830,054	837,723
Utilities	88,024	102,831	90,545	90,858	(11.64%)	91,011	91,168
Allocations	1,042,273	1,230,998	1,230,998	1,282,568	4.19%	1,304,524	1,337,363
Capital Outlay	5,586	6,750	23,250	6,750	0.00%	6,810	6,810
	<u>8,996,106</u>	<u>10,681,230</u>	<u>11,228,847</u>	<u>11,359,683</u>	<u>6.35%</u>	<u>11,366,901</u>	<u>11,407,566</u>
Police Operations:							
Personnel Services	12,120,326	10,760,060	10,481,503	10,752,197	(0.07%)	10,752,197	10,757,697
Supplies and Services	1,190,257	1,367,287	1,362,741	1,367,582	0.02%	1,391,933	1,414,336
Utilities	27,942	32,370	28,214	28,214	(12.84%)	28,214	28,214
Allocations	2,692,042	2,848,420	2,800,867	2,854,174	0.20%	2,904,701	3,097,196
Capital Outlay	12,138	4,400	58,618	4,000	(9.09%)	5,400	8,500
	<u>16,042,705</u>	<u>15,012,537</u>	<u>14,731,943</u>	<u>15,006,167</u>	<u>(0.04%)</u>	<u>15,082,445</u>	<u>15,305,943</u>
Total Police Department	<u>25,038,811</u>	<u>25,693,767</u>	<u>25,960,790</u>	<u>26,365,850</u>	<u>2.62%</u>	<u>26,449,346</u>	<u>26,713,509</u>
Fire Operations:							
Personnel Services	15,330,225	15,153,664	15,704,786	15,873,766	4.75%	15,889,484	15,909,702
Supplies and Services	1,528,600	1,655,556	1,658,498	1,809,330	9.29%	1,776,473	1,774,740
Utilities	111,607	119,969	114,344	115,061	(4.09%)	115,606	116,162
Allocations	2,790,123	3,168,109	3,131,860	3,307,094	4.39%	3,366,536	3,520,284
Capital Outlay	-	-	28,000	44,000	100.00%	-	-
	<u>19,760,555</u>	<u>20,097,298</u>	<u>20,637,488</u>	<u>21,149,251</u>	<u>5.23%</u>	<u>21,148,099</u>	<u>21,320,888</u>
Fire Support Services:							
Personnel Services	1,454,116	1,542,865	1,558,812	1,657,915	7.46%	1,657,915	1,657,915
Supplies and Services	58,489	79,204	163,841	140,139	76.93%	121,215	122,668
Utilities	5,537	6,583	5,570	5,576	(15.30%)	5,582	5,588
Allocations	182,768	252,400	251,182	259,999	3.01%	264,011	274,866
Capital Outlay	-	-	34,000	-	0.00%	-	-
	<u>1,700,910</u>	<u>1,881,052</u>	<u>2,013,405</u>	<u>2,063,629</u>	<u>9.71%</u>	<u>2,048,723</u>	<u>2,061,037</u>
Total Fire Department	<u>21,461,465</u>	<u>21,978,350</u>	<u>22,650,893</u>	<u>23,212,880</u>	<u>5.62%</u>	<u>23,196,822</u>	<u>23,381,925</u>

(continued)

City of Carrollton  
Fiscal Year 2015-16 Approved Budget

**GENERAL FUND  
RECURRING USES OF FUNDS**

	<u>ACTUAL FY 2013-14</u>	<u>BUDGET FY 2014-15</u>	<u>ESTIMATE FY 2014-15</u>	<u>BUDGET FY 2015-16</u>	<u>% CHNG BUD/BUD</u>	<u>FORECAST FY 2016-17</u>	<u>FORECAST FY 2017-18</u>
<b>PUBLIC SAFETY (continued):</b>							
Environmental Services:							
Personnel Services	\$ 1,478,116	\$ 1,480,811	\$ 1,444,080	\$ 1,506,114	1.71%	\$ 1,507,656	\$ 1,509,260
Supplies and Services	302,026	391,212	378,419	385,393	(1.49%)	388,131	391,264
Utilities	10,644	12,657	10,709	10,721	(15.30%)	10,732	10,744
Allocations	600,674	530,292	530,111	544,599	2.70%	555,908	563,395
	<u>2,391,460</u>	<u>2,414,972</u>	<u>2,363,319</u>	<u>2,446,827</u>	<u>1.32%</u>	<u>2,462,427</u>	<u>2,474,663</u>
Emergency Dispatch:							
Personnel Services	1,605,052	1,991,640	1,772,790	556,300	(72.07%)	-	-
Supplies and Services	58,099	50,258	61,395	1,612,680	3108.80%	2,246,921	2,380,094
Utilities	9,360	11,129	9,417	9,427	(15.29%)	9,437	9,447
Allocations	284,878	366,237	366,237	381,309	4.12%	388,436	397,344
Capital Outlay	2,871	6,850	1,500	500	(92.70%)	-	-
	<u>1,960,260</u>	<u>2,426,114</u>	<u>2,211,339</u>	<u>2,560,216</u>	<u>5.53%</u>	<u>2,644,794</u>	<u>2,786,885</u>
Animal Services							
Personnel Services	614,185	644,055	579,006	628,220	(2.46%)	628,220	628,220
Supplies and Services	75,442	78,296	74,633	89,849	14.76%	90,140	91,595
Utilities	49,890	60,006	41,404	41,593	(30.69%)	41,661	41,730
Allocations	172,186	188,261	189,939	194,710	3.43%	201,761	209,928
Capital Outlay	-	-	20,890	-	0.00%	-	-
	<u>911,703</u>	<u>970,618</u>	<u>905,872</u>	<u>954,372</u>	<u>(1.67%)</u>	<u>961,782</u>	<u>971,473</u>
Municipal Court:							
Personnel Services	1,152,762	1,281,227	1,252,836	1,264,123	(1.33%)	1,264,123	1,264,123
Supplies and Services	174,474	212,503	222,271	251,786	18.49%	236,986	240,947
Utilities	44,282	52,228	46,752	46,806	(10.38%)	46,862	46,918
Allocations	694,616	1,153,023	1,167,259	1,210,436	4.98%	1,219,010	1,251,702
Capital Outlay	-	-	61,697	-	0.00%	-	-
	<u>2,066,134</u>	<u>2,698,981</u>	<u>2,750,815</u>	<u>2,773,151</u>	<u>2.75%</u>	<u>2,766,981</u>	<u>2,803,690</u>
<b>TOTAL PUBLIC SAFETY</b>	<u>53,829,833</u>	<u>56,182,802</u>	<u>56,843,028</u>	<u>58,313,296</u>	<u>3.79%</u>	<u>58,482,152</u>	<u>59,132,145</u>
<b>CULTURE AND LEISURE:</b>							
Library:							
Personnel Services	1,997,738	2,184,032	2,008,380	2,189,820	0.27%	2,189,820	2,189,820
Supplies and Services	183,097	215,891	217,214	267,797	24.04%	241,603	247,791
Utilities	129,277	153,591	131,631	133,016	(13.40%)	133,181	133,348
Allocations	895,305	951,908	951,908	991,058	4.11%	1,009,637	1,032,713
Capital Outlay	325,023	326,628	326,628	326,628	0.00%	326,628	326,628
	<u>3,530,440</u>	<u>3,832,050</u>	<u>3,635,761</u>	<u>3,908,319</u>	<u>1.99%</u>	<u>3,900,869</u>	<u>3,930,300</u>
Leisure Services:							
Personnel Services	493,003	486,111	515,990	555,088	14.19%	555,088	555,088
Supplies and Services	33,255	56,418	61,967	99,563	76.47%	100,204	100,931
Utilities	676	1,055	615	644	(38.96%)	654	664
Allocations	140,729	140,844	140,844	146,709	4.16%	149,299	152,944
	<u>667,663</u>	<u>684,428</u>	<u>719,416</u>	<u>802,004</u>	<u>17.18%</u>	<u>805,245</u>	<u>809,627</u>
Athletics:							
Personnel Services	1,733,702	1,870,906	1,764,285	1,936,013	3.48%	1,936,013	1,936,013
Supplies and Services	818,238	912,721	941,532	972,426	6.54%	984,165	1,000,822
Utilities	348,888	399,630	372,194	373,430	(6.56%)	373,874	374,328
Allocations	464,711	562,542	546,674	578,974	2.92%	595,766	612,121
Capital Outlay	-	-	13,229	11,500	100.00%	-	-
	<u>3,365,539</u>	<u>3,745,799</u>	<u>3,637,914</u>	<u>3,872,343</u>	<u>3.38%</u>	<u>3,889,818</u>	<u>3,923,284</u>

(continued)



City of Carrollton  
Fiscal Year 2015-16 Approved Budget

**GENERAL FUND  
RECURRING USES OF FUNDS**

	<u>ACTUAL FY 2013-14</u>	<u>BUDGET FY 2014-15</u>	<u>ESTIMATE FY 2014-15</u>	<u>BUDGET FY 2015-16</u>	<u>% CHNG BUD/BUD</u>	<u>FORECAST FY 2016-17</u>	<u>FORECAST FY 2017-18</u>
<b>CULTURE AND LEISURE (continued):</b>							
Parks Non-Contract:							
Personnel Services	\$ 493,317	\$ 476,506	\$ 522,223	\$ 482,152	1.18%	\$ 482,152	\$ 482,152
Supplies and Services	215,789	226,207	135,204	217,289	(3.94%)	218,460	223,538
Utilities	249,830	312,816	310,492	314,494	0.54%	319,724	320,345
Allocations	260,143	244,613	239,393	245,450	0.34%	250,418	259,736
Capital Outlay	1,434	500	500	500	0.00%	500	500
	<u>1,220,513</u>	<u>1,260,642</u>	<u>1,207,812</u>	<u>1,259,885</u>	<u>(0.06%)</u>	<u>1,271,254</u>	<u>1,286,271</u>
Parks Contract:							
Personnel Services	1,055,846	1,161,497	1,084,128	1,167,407	0.51%	1,167,407	1,168,407
Supplies and Services	841,522	913,577	887,970	872,316	(4.52%)	899,281	911,313
Allocations	335,218	438,874	417,437	439,830	0.22%	440,919	423,083
Capital Outlay	8,620	29,500	29,500	3,000	(89.83%)	3,000	3,000
	<u>2,241,206</u>	<u>2,543,448</u>	<u>2,419,035</u>	<u>2,482,553</u>	<u>(2.39%)</u>	<u>2,510,607</u>	<u>2,505,803</u>
Tennis Center:							
Personnel Services	49,339	-	535	-	0.00%	-	-
Supplies and Services	7,079	15,540	15,040	15,540	0.00%	15,695	15,927
Utilities	24,551	29,484	28,286	27,786	(5.76%)	27,786	27,786
Allocations	88,078	59,773	59,773	62,284	4.20%	63,335	64,952
	<u>169,047</u>	<u>104,797</u>	<u>103,634</u>	<u>105,610</u>	<u>0.78%</u>	<u>106,816</u>	<u>108,665</u>
Rosemeade Rec Center:							
Personnel Services	279,894	338,245	248,160	256,546	(24.15%)	256,556	257,127
Supplies and Services	297,221	318,768	317,906	325,308	2.05%	328,825	332,307
Utilities	55,740	72,435	60,342	60,566	(16.39%)	60,711	60,858
Allocations	253,221	268,369	268,369	279,285	4.07%	283,455	290,351
	<u>886,076</u>	<u>997,817</u>	<u>894,777</u>	<u>921,705</u>	<u>(7.63%)</u>	<u>929,547</u>	<u>940,643</u>
Crosby Rec Center:							
Personnel Services	161,197	248,306	241,380	256,237	3.19%	256,237	256,737
Supplies and Services	50,594	84,279	98,418	99,701	18.30%	100,951	101,838
Utilities	42,557	45,596	42,059	42,239	(7.36%)	42,374	42,513
Allocations	186,304	204,383	204,382	210,522	3.00%	215,977	222,247
	<u>440,652</u>	<u>582,564</u>	<u>586,239</u>	<u>608,699</u>	<u>4.49%</u>	<u>615,539</u>	<u>623,335</u>
Perry Museum							
Personnel Services	68,530	71,127	74,654	74,939	5.36%	74,939	74,939
Supplies and Services	7,668	9,282	9,282	9,364	0.88%	9,452	9,582
Utilities	8,459	9,580	9,134	9,161	(4.37%)	9,188	9,216
Allocations	1,780	49,670	49,670	51,700	4.09%	52,697	53,861
	<u>86,437</u>	<u>139,659</u>	<u>142,740</u>	<u>145,164</u>	<u>3.94%</u>	<u>146,276</u>	<u>147,598</u>
Senior Center:							
Personnel Services	207,614	190,155	206,993	212,333	11.66%	212,567	212,567
Supplies and Services	32,791	46,361	47,372	48,505	4.62%	48,991	49,990
Utilities	38,802	42,523	39,036	39,171	(7.88%)	39,262	39,355
Allocations	130,875	134,630	134,630	139,766	3.81%	142,232	138,187
Capital Outlay	-	-	-	21,043	100.00%	-	-
	<u>410,082</u>	<u>413,669</u>	<u>428,031</u>	<u>460,818</u>	<u>11.40%</u>	<u>443,052</u>	<u>440,099</u>
Total Parks and Recreation Department	<u>9,487,215</u>	<u>10,472,823</u>	<u>10,139,598</u>	<u>10,658,781</u>	<u>1.78%</u>	<u>10,718,154</u>	<u>10,785,325</u>
<b>TOTAL CULTURE AND LEISURE</b>	<u>13,017,655</u>	<u>14,304,873</u>	<u>13,775,359</u>	<u>14,567,100</u>	<u>1.83%</u>	<u>14,619,023</u>	<u>14,715,625</u>

(continued)

**GENERAL FUND  
RECURRING USES OF FUNDS**

	<u>ACTUAL FY 2013-14</u>	<u>BUDGET FY 2014-15</u>	<u>ESTIMATE FY 2014-15</u>	<u>BUDGET FY 2015-16</u>	<u>% CHNG BUD/BUD</u>	<u>FORECAST FY 2016-17</u>	<u>FORECAST FY 2017-18</u>
<b>DEVELOPMENT:</b>							
Transportation Engineering:							
Personnel Services	\$ 722,098	\$ 781,313	\$ 721,141	\$ 720,950	(7.73%)	\$ 720,950	\$ 720,950
Supplies and Services	36,729	52,243	52,244	52,559	0.60%	53,052	53,867
Utilities	2,793	3,322	2,811	2,814	(15.29%)	2,817	2,820
Allocations	124,343	95,099	95,099	99,040	4.14%	100,830	103,231
Capital Outlay	2,000	67,150	67,104	67,820	1.00%	68,498	68,498
	<u>887,963</u>	<u>999,127</u>	<u>938,399</u>	<u>943,183</u>	<u>(5.60%)</u>	<u>946,147</u>	<u>949,366</u>
Engineering:							
Personnel Services	776,934	872,653	815,780	970,565	11.22%	972,276	957,509
Supplies and Services	49,830	65,162	56,935	69,941	7.33%	68,995	67,491
Utilities	8,361	10,142	8,412	8,421	(16.97%)	8,430	8,439
Allocations	196,857	228,128	224,423	237,276	4.01%	242,597	246,918
Capital Outlay	10,500	33,300	33,300	13,160	(60.48%)	13,700	33,600
	<u>1,042,482</u>	<u>1,209,385</u>	<u>1,138,850</u>	<u>1,299,363</u>	<u>7.44%</u>	<u>1,305,998</u>	<u>1,313,957</u>
Traffic Operations:							
Personnel Services	606,603	757,000	683,892	798,130	5.43%	798,275	799,775
Supplies and Services	286,415	386,303	361,982	389,768	0.90%	395,386	399,719
Utilities	950,200	1,034,153	1,001,581	1,001,581	(3.15%)	1,001,581	1,001,581
Allocations	537,768	621,394	577,838	605,143	(2.62%)	615,126	640,363
	<u>2,380,986</u>	<u>2,798,850</u>	<u>2,625,293</u>	<u>2,794,622</u>	<u>(0.15%)</u>	<u>2,810,368</u>	<u>2,841,438</u>
Streets:							
Personnel Services	1,196,235	1,410,998	1,189,176	1,444,071	2.34%	1,444,185	1,446,103
Supplies and Services	829,480	1,197,347	1,085,185	1,156,726	(3.39%)	1,185,913	1,216,338
Utilities	260	-	-	-	0.00%	-	-
Allocations	780,518	896,870	858,311	926,713	3.33%	910,014	934,006
Capital Outlay	-	-	57,000	54,000	100.00%	-	-
	<u>2,806,493</u>	<u>3,505,215</u>	<u>3,189,672</u>	<u>3,581,510</u>	<u>2.18%</u>	<u>3,540,112</u>	<u>3,596,447</u>
Drainage:							
Personnel Services	396,171	469,339	418,940	467,017	(0.49%)	467,191	467,370
Supplies and Services	175,681	205,205	247,300	217,357	5.92%	221,524	225,818
Allocations	410,528	467,179	420,287	439,186	(5.99%)	450,130	469,119
	<u>982,380</u>	<u>1,141,723</u>	<u>1,086,527</u>	<u>1,123,560</u>	<u>(1.59%)</u>	<u>1,138,845</u>	<u>1,162,307</u>
Building Inspection:							
Personnel Services	1,397,043	1,564,297	1,648,509	1,715,597	9.67%	1,715,597	1,715,597
Supplies and Services	67,748	102,814	96,203	89,768	(12.69%)	91,332	98,911
Utilities	7,269	8,644	7,314	7,321	(15.31%)	7,329	7,337
Allocations	442,451	376,688	371,039	387,318	2.82%	393,603	400,694
Capital Outlay	-	458	27,958	458	0.00%	463	463
	<u>1,914,511</u>	<u>2,052,901</u>	<u>2,151,023</u>	<u>2,200,462</u>	<u>7.19%</u>	<u>2,208,324</u>	<u>2,223,002</u>
Public Works Administration:							
Personnel Services	13,199	-	(68,290)	-	0.00%	-	-
Supplies and Services	(12,439)	-	-	-	0.00%	-	-
Utilities	(7,441)	-	(6,785)	-	0.00%	-	-
	<u>(6,681)</u>	<u>-</u>	<u>(75,075)</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Planning:							
Personnel Services	232,621	217,030	224,708	225,649	3.97%	225,653	225,656
Supplies and Services	22,544	28,859	28,859	38,859	34.65%	29,121	29,411
Utilities	1,703	2,024	1,713	1,715	(15.27%)	1,716	1,718
Allocations	286,055	147,228	147,228	153,262	4.10%	156,181	159,684
Capital Outlay	-	2,000	1,650	1,650	(17.50%)	1,667	1,683
	<u>542,923</u>	<u>397,141</u>	<u>404,158</u>	<u>421,135</u>	<u>6.04%</u>	<u>414,338</u>	<u>418,152</u>

(continued)

**GENERAL FUND  
 RECURRING USES OF FUNDS**

	<u>ACTUAL FY 2013-14</u>	<u>BUDGET FY 2014-15</u>	<u>ESTIMATE FY 2014-15</u>	<u>BUDGET FY 2015-16</u>	<u>% CHNG BUD/BUD</u>	<u>FORECAST FY 2016-17</u>	<u>FORECAST FY 2017-18</u>
<b>DEVELOPMENT (continued):</b>							
Economic Development:							
Personnel Services	\$ 398,130	\$ 328,752	\$ 235,762	\$ 255,793	(22.19%)	\$ 255,793	\$ 255,793
Supplies and Services	133,083	253,717	226,871	259,688	2.35%	256,788	256,788
Utilities	2,406	2,861	2,421	2,424	(15.27%)	2,426	2,429
Allocations	98,687	67,657	67,657	70,449	4.13%	71,749	73,419
	<u>632,306</u>	<u>652,987</u>	<u>532,711</u>	<u>588,354</u>	<u>(9.90%)</u>	<u>586,756</u>	<u>588,429</u>
Transit Oriented Development:							
Personnel Services	146,310	148,671	144,524	148,681	0.01%	148,681	148,681
Supplies and Services	18,131	33,666	32,866	45,916	36.39%	31,010	31,128
Utilities	2,087	2,643	2,544	2,544	(3.75%)	2,545	2,546
Allocations	55,767	37,561	37,561	39,108	4.12%	39,836	40,754
	<u>222,295</u>	<u>222,541</u>	<u>217,495</u>	<u>236,249</u>	<u>6.16%</u>	<u>222,072</u>	<u>223,109</u>
<b>TOTAL DEVELOPMENT</b>	<u>11,405,658</u>	<u>12,979,870</u>	<u>12,209,053</u>	<u>13,188,438</u>	<u>1.61%</u>	<u>13,172,960</u>	<u>13,316,207</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>1,450,000</u>	<u>1,450,000</u>	<u>1,450,000</u>	<u>1,450,000</u>	<u>0.00%</u>	<u>1,450,000</u>	<u>1,450,000</u>
Prior Years' Canceled Expenditures	<u>(7,974)</u>	<u>-</u>	<u>(14,118)</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
<b>TOTAL RECURRING USES OF FUNDS</b>	<u>\$ 80,918,234</u>	<u>\$ 88,736,169</u>	<u>\$ 85,791,378</u>	<u>\$ 91,247,991</u>	<u>2.83%</u>	<u>\$ 93,491,775</u>	<u>\$ 96,490,375</u> (concluded)



**CARROLLTON**  
**T E X A S**

## 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.

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

TEXAS

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**HOTEL/MOTEL TAX FUND**

	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>% CHNG</u>	<u>FORECAST</u>	<u>FORECAST</u>
	<u>FY 2013-14</u>	<u>FY 2014-15</u>	<u>FY 2014-15</u>	<u>FY 2015-16</u>	<u>BUD/BUD</u>	<u>FY 2016-17</u>	<u>FY 2017-18</u>
<b>Beginning Fund Balance</b>	\$ 276,405	\$ 49,745	\$ 74,492	\$ -	(100.00%)	\$ -	\$ -
<b>Recurring Sources of Funds</b>							
Hotel-Motel Tax	181,025	168,000	205,000	205,000	22.02%	205,000	205,000
Investment Income	209	-	-	-	0.00%	-	-
Signature Event Revenues and Sponsorships	50,904	45,000	54,207	50,000	11.11%	50,000	50,000
<b>Total Recurring Sources of Funds</b>	<u>232,138</u>	<u>213,000</u>	<u>259,207</u>	<u>255,000</u>	<u>19.72%</u>	<u>255,000</u>	<u>255,000</u>
<b>Recurring Uses of Funds</b>							
Visitor Relations	19,277	40,550	20,000	20,550	(49.32%)	20,550	20,550
Events/Promotions	37,800	32,065	35,000	30,575	(4.65%)	30,575	30,575
Historical Preservation	11,091	10,200	8,700	8,700	(14.71%)	8,700	8,700
Athletics Tournaments/Events	5,893	9,000	9,000	9,000	0.00%	9,000	9,000
Promotion of Arts	9,500	9,500	9,500	9,500	0.00%	9,500	9,500
Signature Event	350,490	350,000	386,756	390,000	11.43%	400,000	410,000
<b>Total Recurring Uses of Fund</b>	<u>434,051</u>	<u>451,315</u>	<u>468,956</u>	<u>468,325</u>	<u>3.77%</u>	<u>478,325</u>	<u>488,325</u>
<b>Net Recurring Funds</b>	<b>(201,913)</b>	<b>(238,315)</b>	<b>(209,749)</b>	<b>(213,325)</b>		<b>(223,325)</b>	<b>(233,325)</b>
<b>Non-recurring "One-time" Sources of Funds</b>							
Subsidy from General Fund Needed to Maintain a Positive Fund Balance	-	188,570	135,257	213,325	13.13%	223,325	233,325
<b>The Bottom Line - Net Recurring and Non-recurring Funds</b>	<b>(201,913)</b>	<b>(49,745)</b>	<b>(74,492)</b>	<b>-</b>		<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<u>\$ 74,492</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>	<u>\$ -</u>	<u>\$ -</u>

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**COURT SECURITY FUND**

	<u>ACTUAL</u> <u>FY 2013-14</u>	<u>BUDGET</u> <u>FY 2014-15</u>	<u>ESTIMATE</u> <u>FY 2014-15</u>	<u>BUDGET</u> <u>FY 2015-16</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2016-17</u>	<u>FORECAST</u> <u>FY 2017-18</u>
<b>Beginning Fund Balance</b>	\$ 127,176	\$ 164,701	\$ 181,249	\$ 239,099	45.17%	\$ 271,739	\$ 302,299
<b>Recurring Sources of Funds</b>							
Fines and Forfeitures	141,226	132,000	145,000	137,750	4.36%	139,125	140,500
Investment Income	652	525	850	890	69.52%	935	980
<b>Total Recurring Sources of Funds</b>	<u>141,878</u>	<u>132,525</u>	<u>145,850</u>	<u>138,640</u>	<u>4.61%</u>	<u>140,060</u>	<u>141,480</u>
<b>Recurring Uses of Funds</b>							
Personnel Services	53,383	60,000	54,000	56,000	(6.67%)	57,500	59,225
Supplies and Services	34,422	50,000	34,000	50,000	0.00%	52,000	52,000
<b>Total Recurring Uses of Funds</b>	<u>87,805</u>	<u>110,000</u>	<u>88,000</u>	<u>106,000</u>	<u>(3.64%)</u>	<u>109,500</u>	<u>111,225</u>
<b>The Bottom Line -</b>							
<b>Net Recurring Funds</b>	<b>54,073</b>	<b>22,525</b>	<b>57,850</b>	<b>32,640</b>		<b>30,560</b>	<b>30,255</b>
<b>Ending Fund Balance</b>	<u>\$ 181,249</u>	<u>\$ 187,226</u>	<u>\$ 239,099</u>	<u>\$ 271,739</u>	<u>45.14%</u>	<u>\$ 302,299</u>	<u>\$ 332,554</u>



**JUVENILE CASE MANAGEMENT FUND**

	<u>ACTUAL</u> <u>FY 2013-14</u>	<u>BUDGET</u> <u>FY 2014-15</u>	<u>ESTIMATE</u> <u>FY 2014-15</u>	<u>BUDGET</u> <u>FY 2015-16</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2016-17</u>	<u>FORECAST</u> <u>FY 2017-18</u>
<b>Beginning Fund Balance</b>	\$ 613,691	\$ 736,191	\$ 771,906	\$ 929,506	26.26%	\$ 634,286	\$ 340,256
<b>Recurring Sources of Funds</b>							
Fines and Forfeitures	262,829	225,000	265,000	250,000	11.11%	254,000	256,000
Investment Income	2,922	2,500	3,600	3,780	51.20%	3,970	4,165
<b>Total Recurring Sources of Funds</b>	<u>265,751</u>	<u>227,500</u>	<u>268,600</u>	<u>253,780</u>	<u>11.55%</u>	<u>257,970</u>	<u>260,165</u>
<b>Recurring Uses of Funds</b>							
Personnel Services	92,645	98,000	96,000	99,000	1.02%	102,000	105,000
Supplies and Services	14,891	20,000	15,000	450,000	2150.00%	450,000	450,000
<b>Total Recurring Uses of Funds</b>	<u>107,536</u>	<u>118,000</u>	<u>111,000</u>	<u>549,000</u>	<u>365.25%</u>	<u>552,000</u>	<u>555,000</u>
<b>The Bottom Line -</b>							
<b>Net Recurring Funds</b>	<b>158,215</b>	<b>109,500</b>	<b>157,600</b>	<b>(295,220)</b>		<b>(294,030)</b>	<b>(294,835)</b>
<b>Ending Fund Balance</b>	<u>\$ 771,906</u>	<u>\$ 845,691</u>	<u>\$ 929,506</u>	<u>\$ 634,286</u>	<u>(25.00%)</u>	<u>\$ 340,256</u>	<u>\$ 45,421</u>

**PUBLIC SAFETY GRANTS FUND**

	<u>ACTUAL</u> <u>FY 2013-14</u>	<u>BUDGET</u> <u>FY 2014-15</u>	<u>ESTIMATE</u> <u>FY 2014-15</u>	<u>BUDGET</u> <u>FY 2015-16</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2016-17</u>	<u>FORECAST</u> <u>FY 2017-18</u>
<b>Beginning Fund Balance</b>	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -
<b>Recurring Sources of Funds</b>							
Grant Revenue	18,907	18,637	18,042	18,400	(1.27%)	18,400	18,400
Investment Income	4	-	-	-	0.00%	-	-
<b>Total Recurring Sources of Funds</b>	<u>18,911</u>	<u>18,637</u>	<u>18,042</u>	<u>18,400</u>	<u>(1.27%)</u>	<u>18,400</u>	<u>18,400</u>
<b>Recurring Uses of Funds</b>							
Supplies and Services	18,911	8,400	7,805	7,900	(5.95%)	7,900	7,900
Capital Outlay	-	10,237	10,237	10,500	2.57%	10,500	10,500
<b>Total Recurring Uses of Funds</b>	<u>18,911</u>	<u>18,637</u>	<u>18,042</u>	<u>18,400</u>	<u>(1.27%)</u>	<u>18,400</u>	<u>18,400</u>
<b>The Bottom Line -</b>							
<b>Net Recurring Funds</b>	-	-	-	-		-	-
<b>Ending Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMERCIAL MOTOR VEHICLES ENFORCEMENT FUND**

	<u>ACTUAL</u> <u>FY 2013-14</u>	<u>BUDGET</u> <u>FY 2014-15</u>	<u>ESTIMATE</u> <u>FY 2014-15</u>	<u>BUDGET</u> <u>FY 2015-16</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2016-17</u>	<u>FORECAST</u> <u>FY 2017-18</u>
<b>Beginning Fund Balance</b>	\$ 66,508	\$ 54,741	\$ 133,539	\$ 243,339	344.53%	\$ -	\$ -
<b>Recurring Sources of Funds</b>							
Fines and Forfeitures	126,017	90,000	175,000	166,250	84.72%	167,900	169,500
Investment Income	376	-	800	-	0.00%	-	-
<b>Total Recurring Sources of Funds</b>	<u>126,393</u>	<u>90,000</u>	<u>175,800</u>	<u>166,250</u>	<u>84.72%</u>	<u>167,900</u>	<u>169,500</u>
<b>Recurring Uses of Funds</b>							
Supplies and Services	5,040	10,000	6,000	10,000	0.00%	10,000	10,000
Capital Outlay	54,322	134,741	60,000	399,589	196.56%	157,900	159,500
<b>Total Recurring Uses of Funds</b>	<u>59,362</u>	<u>144,741</u>	<u>66,000</u>	<u>409,589</u>	<u>182.98%</u>	<u>167,900</u>	<u>169,500</u>
<b>The Bottom Line -</b>							
<b>Net Recurring Funds</b>	<b>67,031</b>	<b>(54,741)</b>	<b>109,800</b>	<b>(243,339)</b>		-	-
<b>Ending Fund Balance</b>	<u>\$ 133,539</u>	<u>\$ -</u>	<u>\$ 243,339</u>	<u>\$ -</u>	<u>0.00%</u>	<u>\$ -</u>	<u>\$ -</u>

**CONFISCATED ASSETS FUND**

	<u>ACTUAL</u> <u>FY 2013-14</u>	<u>BUDGET</u> <u>FY 2014-15</u>	<u>ESTIMATE</u> <u>FY 2014-15</u>	<u>BUDGET</u> <u>FY 2015-16</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2016-17</u>	<u>FORECAST</u> <u>FY 2017-18</u>
<b>Beginning Fund Balance</b>	\$ 275,802	\$ 259,016	\$ 295,569	\$ 320,694	23.81%	\$ 18,000	\$ 18,000
<b>Recurring Sources of Funds</b>							
Confiscated Revenues	136,547	100,000	100,000	100,000	0.00%	100,000	100,000
Interest Income	87	75	125	-	(100.00%)	-	-
<b>Total Recurring Sources of Funds</b>	<u>136,634</u>	<u>100,075</u>	<u>100,125</u>	<u>100,000</u>	<u>(0.07%)</u>	<u>100,000</u>	<u>100,000</u>
<b>Recurring Uses of Funds</b>							
Supplies and Services	42,515	-	15,000	-	0.00%	-	-
Capital Outlay	74,352	341,091	60,000	402,694	18.06%	100,000	100,000
<b>Total Recurring Uses of Funds</b>	<u>116,867</u>	<u>341,091</u>	<u>75,000</u>	<u>402,694</u>	<u>18.06%</u>	<u>100,000</u>	<u>100,000</u>
<b>The Bottom Line -</b>							
<b>Net Recurring Funds</b>	<b>19,767</b>	<b>(241,016)</b>	<b>25,125</b>	<b>(302,694)</b>		<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<u>\$ 295,569</u>	<u>\$ 18,000</u>	<u>\$ 320,694</u>	<u>\$ 18,000</u>	<u>0.00%</u>	<u>\$ 18,000</u>	<u>\$ 18,000</u>

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**UTILITY RATE REVIEW FUND**

	<u>ACTUAL</u> <u>FY 2013-14</u>	<u>BUDGET</u> <u>FY 2014-15</u>	<u>ESTIMATE</u> <u>FY 2014-15</u>	<u>BUDGET</u> <u>FY 2015-16</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2016-17</u>	<u>FORECAST</u> <u>FY 2017-18</u>
<b>Beginning Fund Balance</b>	\$ 309,730	\$ 309,730	\$ 315,229	\$ 312,229	0.81%	\$ -	\$ -
<b>Recurring Sources of Funds</b>							
General Fund - Annual Allocation	25,000	25,000	25,000	25,000	0.00%	25,000	25,000
<b>Recurring Uses of Funds</b>							
Supplies and Services	19,501	334,730	28,000	337,229	0.75%	25,000	25,000
<b>The Bottom Line - Net Recurring Funds</b>	<b>5,499</b>	<b>(309,730)</b>	<b>(3,000)</b>	<b>(312,229)</b>		-	-
<b>Ending Fund Balance</b>	\$ 315,229	\$ -	\$ 312,229	\$ -	0.00%	\$ -	\$ -

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**GENERAL SPECIAL REVENUE FUND**

	<b>ACTUAL FY 2013-14</b>	<b>BUDGET FY 2014-15</b>	<b>ESTIMATE FY 2014-15</b>	<b>BUDGET FY 2015-16</b>	<b>% CHNG BUD/BUD</b>	<b>FORECAST FY 2016-17</b>	<b>FORECAST FY 2017-18</b>
<b>Beginning Fund Balance</b>	\$ 173,326	\$ 318,711	\$ 357,813	\$ 291,513	(8.53%)	\$ -	\$ -
<b>Recurring Sources of Funds</b>							
Donations and miscellaneous	40,163	34,000	43,500	40,000	17.65%	40,000	40,000
Fines and Forfeitures	186,306	50,000	-	50,000	0.00%	50,000	50,000
Interest Income	166	100	200	200	100.00%	-	-
<b>Total Recurring Sources of Funds</b>	<u>226,635</u>	<u>84,100</u>	<u>43,700</u>	<u>90,200</u>	<u>7.25%</u>	<u>90,000</u>	<u>90,000</u>
<b>Recurring Uses of Funds</b>							
Supplies and Services	39,577	397,811	100,000	376,713	(5.30%)	85,000	85,000
Capital Outlay	2,571	5,000	10,000	5,000	0.00%	5,000	5,000
<b>Total Recurring Uses of Funds</b>	<u>42,148</u>	<u>402,811</u>	<u>110,000</u>	<u>381,713</u>	<u>(5.24%)</u>	<u>90,000</u>	<u>90,000</u>
<b>The Bottom Line -</b>							
<b>Net Recurring Funds</b>	<b>184,487</b>	<b>(318,711)</b>	<b>(66,300)</b>	<b>(291,513)</b>		-	-
<b>Ending Fund Balance</b>	<u>\$ 357,813</u>	<u>\$ -</u>	<u>\$ 291,513</u>	<u>\$ -</u>	<u>0.00%</u>	<u>\$ -</u>	<u>\$ -</u>

## **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



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**GENERAL DEBT SERVICE FUND**

	<b>ACTUAL</b>	<b>BUDGET</b>	<b>ESTIMATE</b>	<b>BUDGET</b>	<b>% CHNG</b>	<b>FORECAST</b>	<b>FORECAST</b>
	<b>FY 2013-14</b>	<b>FY 2014-15</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>	<b>BUD/BUD</b>	<b>FY 2016-17</b>	<b>FY 2017-18</b>
<b>Beginning Fund Balance</b>	\$ 5,003,609	\$ 4,498,243	\$ 4,797,279	\$ 4,350,329	(3.29%)	\$ 3,676,296	\$ 3,002,263
<b>Recurring Sources of Funds</b>							
Ad valorem tax - current	19,041,870	19,634,989	19,700,000	20,495,949	4.38%	21,977,819	23,460,601
Ad valorem tax - delinquent	145,524	75,000	150,000	150,000	100.00%	150,000	150,000
Penalty and Interest	114,389	90,000	100,000	100,000	11.11%	100,000	100,000
Investment income	1,505	4,200	1,500	1,500	(64.29%)	1,500	1,500
<b>Total Recurring Sources of Funds</b>	<b>19,303,288</b>	<b>19,804,189</b>	<b>19,951,500</b>	<b>20,747,449</b>	<b>4.76%</b>	<b>22,229,319</b>	<b>23,712,101</b>
<b>Recurring Uses of Funds</b>							
Debt service	19,506,545	20,396,422	20,394,850	21,417,882	5.01%	22,899,752	24,382,534
Paying agent fees	3,073	3,600	3,600	3,600	0.00%	3,600	3,600
<b>Total Recurring Uses of Funds</b>	<b>19,509,618</b>	<b>20,400,022</b>	<b>20,398,450</b>	<b>21,421,482</b>	<b>5.01%</b>	<b>22,903,352</b>	<b>24,386,134</b>
<b>The Bottom Line - Net Recurring Funds</b>	<b>(206,330)</b>	<b>(595,833)</b>	<b>(446,950)</b>	<b>(674,033)</b>		<b>(674,033)</b>	<b>(674,033)</b>
<b>Ending Fund Balance</b>	<b>\$ 4,797,279</b>	<b>\$ 3,902,410</b>	<b>\$ 4,350,329</b>	<b>\$ 3,676,296</b>	<b>(5.79%)</b>	<b>\$ 3,002,263</b>	<b>\$ 2,328,230</b>



# 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

TEXAS

**UTILITY OPERATING FUND**

	<b>ACTUAL FY 2013-14</b>	<b>BUDGET FY 2014-15</b>	<b>ESTIMATE FY 2014-15</b>	<b>BUDGET FY 2015-16</b>	<b>% CHNG BUD/BUD</b>	<b>FORECAST FY 2016-17</b>	<b>FORECAST FY 2017-18</b>
<b>Beginning Fund Balance</b>	\$15,128,739	\$12,673,724	\$12,752,449	\$ 9,669,445	(23.70%)	\$ 8,959,456	\$ 9,373,018
<b>Recurring Sources of Funds</b>							
Water Sales and Charges	21,054,561	22,151,951	19,625,000	22,537,579	1.74%	22,762,955	22,990,585
Sewer Sales and Charges	11,835,549	12,490,670	11,950,000	12,767,572	2.22%	12,895,248	13,024,200
<b>Rate Increases Needed</b>	-	-	-	<b>1,997,932</b>		<b>4,441,978</b>	<b>5,182,751</b>
Tag and Reconnect Fees	410,125	415,000	384,000	384,000	(7.47%)	384,000	384,000
Industrial Surcharge	104,101	65,000	300,000	300,000	361.54%	300,000	300,000
Backflow Prevention Charges	164,525	152,000	175,000	175,000	15.13%	175,000	175,000
Investment Income	66,959	58,500	70,000	73,500	25.64%	77,175	81,034
Miscellaneous	252,344	245,000	290,000	290,000	18.37%	290,000	290,000
<b>Total Recurring Sources of Funds</b>	<b>33,888,164</b>	<b>35,578,121</b>	<b>32,794,000</b>	<b>38,525,583</b>	<b>8.28%</b>	<b>41,326,356</b>	<b>42,427,570</b>
<b>Recurring Uses of Funds</b>							
Personal Services	2,683,533	3,093,349	2,858,550	3,169,244	2.45%	3,278,825	3,395,365
Supplies and Services	21,424,902	22,615,985	21,123,221	23,979,359	6.03%	25,483,486	26,448,510
Utilities	686,610	849,534	721,854	731,918	(13.84%)	731,964	732,011
Allocations*	3,962,298	4,055,236	3,977,647	4,137,061	2.02%	4,183,671	4,298,843
General Fund -							
Payment in Lieu of Taxes	2,464,810	2,489,458	2,489,458	2,514,353	1.00%	2,539,497	2,564,892
Utility Debt Service Funds	2,092,301	1,806,274	1,806,274	1,803,637	(0.15%)	1,795,351	1,788,323
<b>Total Recurring Uses of Funds</b>	<b>33,314,454</b>	<b>34,909,836</b>	<b>32,977,004</b>	<b>36,335,572</b>	<b>4.08%</b>	<b>38,012,794</b>	<b>39,227,944</b>
<b>Net Recurring Funds</b>	<b>573,710</b>	<b>668,285</b>	<b>(183,004)</b>	<b>2,190,011</b>		<b>3,313,562</b>	<b>3,199,626</b>
<b>Non-recurring "One-time" Uses of Funds</b>							
Water and Sewer Line Rehabilitation	2,950,000	2,900,000	2,900,000	2,900,000	0.00%	2,900,000	2,900,000
<b>The Bottom Line -</b>							
<b>Net Recurring and Non-recurring Funds</b>	<b>(2,376,290)</b>	<b>(2,231,715)</b>	<b>(3,083,004)</b>	<b>(709,989)</b>		<b>413,562</b>	<b>299,626</b>
<b>Ending Fund Balance</b>	<b>\$12,752,449</b>	<b>\$10,442,009</b>	<b>\$ 9,669,445</b>	<b>\$ 8,959,456</b>	<b>(14.20%)</b>	<b>\$ 9,373,018</b>	<b>\$ 9,672,644</b>
<b>Days of Recurring Uses of Funds</b>	140	109	107	90		90	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**

	<b>ACTUAL FY 2013-14</b>	<b>BUDGET FY 2014-15</b>	<b>ESTIMATE FY 2014-15</b>	<b>BUDGET FY 2015-16</b>	<b>% CHNG BUD/BUD</b>	<b>FORECAST FY 2016-17</b>	<b>FORECAST FY 2017-18</b>
<b>Water Production:</b>							
Personnel Services	\$ 678,653	\$ 768,301	\$ 739,855	\$ 797,019	3.74%	\$ 797,019	\$ 797,019
Supplies and Services	11,580,449	11,919,656	11,817,944	13,535,847	13.56%	13,952,090	14,360,282
Utilities	645,065	786,967	662,699	672,763	(14.51%)	672,809	672,856
Allocations	1,958,974	1,902,068	1,899,022	1,967,417	3.44%	2,010,508	2,067,977
	<u>14,863,141</u>	<u>15,376,992</u>	<u>15,119,520</u>	<u>16,973,046</u>	<u>10.38%</u>	<u>17,432,426</u>	<u>17,898,134</u>
<b>Water Distribution:</b>							
Personnel Services	754,606	794,009	756,779	806,725	1.60%	806,725	806,725
Supplies and Services	366,414	454,237	461,295	454,865	0.14%	462,117	470,446
Utilities	7,774	25,333	25,333	25,333	0.00%	25,333	25,333
Allocations	544,280	561,533	564,804	580,916	3.45%	586,497	609,332
	<u>1,673,074</u>	<u>1,835,112</u>	<u>1,808,211</u>	<u>1,867,839</u>	<u>1.78%</u>	<u>1,880,672</u>	<u>1,911,836</u>
<b>Wastewater Collection:</b>							
Personnel Services	481,528	522,569	509,374	525,411	0.54%	525,411	525,411
Supplies and Services	8,632,356	9,402,911	7,994,135	9,206,217	(2.09%)	10,276,092	10,813,236
Utilities	28,086	32,705	29,496	29,496	(9.81%)	29,496	29,496
Allocations	803,398	877,864	841,057	867,854	(1.14%)	866,154	888,921
	<u>9,945,368</u>	<u>10,836,049</u>	<u>9,374,062</u>	<u>10,628,978</u>	<u>(1.91%)</u>	<u>11,697,153</u>	<u>12,257,064</u>
<b>Meter Repair Services:</b>							
Personnel Services	95,089	150,517	127,017	151,293	0.52%	151,293	151,293
Supplies and Services	246,553	239,609	242,385	180,976	(24.47%)	182,940	185,045
Utilities	1,266	1,529	1,326	1,326	(13.28%)	1,326	1,326
Allocations	182,491	183,504	183,504	188,053	2.48%	189,064	189,982
	<u>525,399</u>	<u>575,159</u>	<u>554,232</u>	<u>521,648</u>	<u>(9.30%)</u>	<u>524,623</u>	<u>527,646</u>
<b>Water Concrete Replacement:</b>							
Personnel Services	673,657	718,892	714,275	738,783	2.77%	738,783	738,783
Supplies and Services	569,552	597,022	576,462	600,454	0.57%	609,247	618,501
Utilities	4,419	3,000	3,000	3,000	0.00%	3,000	3,000
Allocations	432,838	455,732	449,621	465,967	2.25%	464,007	474,484
	<u>1,680,466</u>	<u>1,774,646</u>	<u>1,743,358</u>	<u>1,808,204</u>	<u>1.89%</u>	<u>1,815,037</u>	<u>1,834,768</u>
<b>Non-departmental:</b>							
Personnel Services	-	139,061	11,250	150,013	7.88%	259,594	376,134
Supplies and Services	29,578	2,550	31,000	1,000	(60.78%)	1,000	1,000
Allocations	40,317	74,535	39,639	66,854	(10.31%)	67,441	68,147
	<u>69,895</u>	<u>216,146</u>	<u>81,889</u>	<u>217,867</u>	<u>0.80%</u>	<u>328,035</u>	<u>445,281</u>
<b>General Fund - Payment in Lieu of Taxes</b>							
	<u>2,464,810</u>	<u>2,489,458</u>	<u>2,489,458</u>	<u>2,514,353</u>	<u>1.00%</u>	<u>2,539,497</u>	<u>2,564,892</u>
<b>Utility Debt Service Funds</b>							
	<u>2,092,301</u>	<u>1,806,274</u>	<u>1,806,274</u>	<u>1,803,637</u>	<u>(0.15%)</u>	<u>1,795,351</u>	<u>1,788,323</u>
<b>TOTAL RECURRING USES OF FUNDS</b>	<u>\$33,314,454</u>	<u>\$34,909,836</u>	<u>\$32,977,004</u>	<u>\$36,335,572</u>	<u>4.08%</u>	<u>\$38,012,794</u>	<u>\$39,227,944</u>



**UTILITY DEBT SERVICE FUND**

	<b>ACTUAL FY 2013-14</b>	<b>BUDGET FY 2014-15</b>	<b>ESTIMATE FY 2014-15</b>	<b>BUDGET FY 2015-16</b>	<b>% CHNG BUD/BUD</b>	<b>FORECAST FY 2016-17</b>	<b>FORECAST FY 2017-18</b>
<b>Beginning Fund Balance</b>	\$ 2,548,324	\$ 2,253,274	\$ 2,250,874	\$ 2,226,969	(1.17%)	\$ 2,195,452	\$ 2,155,474
<b>Recurring Sources of Funds</b>							
From Utility Operating Fund	2,092,301	1,806,274	1,806,274	1,803,637	(0.15%)	1,795,351	1,788,323
<b>Recurring Uses of Funds</b>							
Debt service	2,388,804	1,829,229	1,829,229	1,834,204	0.27%	1,834,379	1,830,604
Paying agent fees	947	950	950	950	0.00%	950	950
<b>Total Recurring Uses of Funds</b>	<u>2,389,751</u>	<u>1,830,179</u>	<u>1,830,179</u>	<u>1,835,154</u>	<u>0.27%</u>	<u>1,835,329</u>	<u>1,831,554</u>
<b>The Bottom Line -</b>							
<b>Net Recurring Funds</b>	<b>(297,450)</b>	<b>(23,905)</b>	<b>(23,905)</b>	<b>(31,517)</b>		<b>(39,978)</b>	<b>(43,231)</b>
<b>Ending Fund Balance</b>	<u>\$ 2,250,874</u>	<u>\$ 2,229,369</u>	<u>\$ 2,226,969</u>	<u>\$ 2,195,452</u>	<u>(1.52%)</u>	<u>\$ 2,155,474</u>	<u>\$ 2,112,243</u>

**UTILITY FLEET REPLACEMENT FUND**

	<b>ACTUAL FY 2013-14</b>	<b>BUDGET FY 2014-15</b>	<b>ESTIMATE FY 2014-15</b>	<b>BUDGET FY 2015-16</b>	<b>% CHNG BUD/BUD</b>	<b>FORECAST FY 2016-17</b>	<b>FORECAST FY 2017-18</b>
<b>Beginning Fund Balance</b>	\$ 1,098,603	\$ 853,492	\$ 908,004	\$ 1,109,299	29.97%	\$ 1,457,702	\$ 1,027,825
<b>Recurring Sources of Funds</b>							
Fleet replacement allocation	319,293	419,256	377,438	379,968	(9.37%)	373,324	412,050
Auction proceeds	95,377	11,346	30,000	30,000	164.41%	30,000	30,000
Investment income	5,015	5,000	4,500	4,500	(10.00%)	4,500	4,500
<b>Total Recurring</b>							
<b>Uses of Funds</b>	<u>419,685</u>	<u>435,602</u>	<u>411,938</u>	<u>414,468</u>	<u>(4.85%)</u>	<u>407,824</u>	<u>446,550</u>
<b>Recurring Uses of Funds</b>							
Allocations	36,561	26,819	26,722	27,815	3.71%	28,351	28,977
Capital outlay	<u>573,723</u>	<u>223,800</u>	<u>183,921</u>	<u>38,250</u>	<u>(82.91%)</u>	<u>809,350</u>	<u>627,400</u>
<b>Total Recurring</b>							
<b>Uses of Funds</b>	<u>610,284</u>	<u>250,619</u>	<u>210,643</u>	<u>66,065</u>	<u>(73.64%)</u>	<u>837,701</u>	<u>656,377</u>
<b>The Bottom Line -</b>							
<b>Net Recurring Funds</b>	<b>(190,599)</b>	<b>184,983</b>	<b>201,295</b>	<b>348,403</b>		<b>(429,877)</b>	<b>(209,827)</b>
<b>Ending Fund Balance</b>	<u>\$ 908,004</u>	<u>\$ 1,038,475</u>	<u>\$ 1,109,299</u>	<u>\$ 1,457,702</u>	<u>40.37%</u>	<u>\$ 1,027,825</u>	<u>\$ 817,998</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 2013-14</u>	<u>BUDGET</u> <u>FY 2014-15</u>	<u>ESTIMATE</u> <u>FY 2014-15</u>	<u>BUDGET</u> <u>FY 2015-16</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2016-17</u>	<u>FORECAST</u> <u>FY 2017-18</u>
<b>Beginning Fund Balance</b>	\$ 238,948	\$ 187,446	\$ 240,534	\$ -	(100.00%)	\$ -	\$ -
<b>Recurring Sources of Funds</b>							
Fleet Rental	107,459	117,480	72,775	-	(100.00%)	-	-
Contractor Revenue Allocation	991,578	979,200	483,604	-	(100.00%)	-	-
Investment Income	1,172	1,000	460	-	(100.00%)	-	-
<b>Total Recurring Sources of Funds</b>	<u>1,100,209</u>	<u>1,097,680</u>	<u>556,839</u>	<u>-</u>	<u>(100.00%)</u>	<u>-</u>	<u>-</u>
<b>Recurring Uses of Funds</b>							
Supplies and Services	19,063	45,000	130,000	412,000	815.56%	420,250	430,000
Utilities	-	-	50,000	85,800	100.00%	87,525	89,300
Allocations	424,257	449,587	403,712	344,554	(23.36%)	351,000	359,042
Capital Outlay	12,198	7,500	-	-	(100.00%)	-	-
Debt Service	332,473	407,630	407,630	407,630	0.00%	373,661	-
<b>Total Recurring Uses of Funds</b>	<u>787,991</u>	<u>909,717</u>	<u>991,342</u>	<u>1,249,984</u>	<u>37.40%</u>	<u>1,232,436</u>	<u>878,342</u>
<b>Net Recurring Funds</b>	<b>312,218</b>	<b>187,963</b>	<b>(434,503)</b>	<b>(1,249,984)</b>		<b>(1,232,436)</b>	<b>(878,342)</b>
<b>Non-recurring "One-time" Sources of Funds</b>							
Transfer from Golf Fleet							
Replacement Fund	-	-	435,819	-	0.00%	-	-
Subsidy from the General Fund	-	-	28,150	1,249,984	100.00%	1,232,436	878,342
<b>Total Non-recurring "One-time" Sources of Funds</b>	<u>-</u>	<u>-</u>	<u>463,969</u>	<u>1,249,984</u>	<u>100.00%</u>	<u>1,232,436</u>	<u>878,342</u>
<b>Non-recurring "One-time" Uses of Funds</b>							
EAGLE Contract Buy-Out	-	-	270,000	-	0.00%	-	-
Capital Projects	310,632	171,594	-	-	(100.00%)	-	-
<b>Total Non-recurring "One-time" Uses of Funds</b>	<u>310,632</u>	<u>171,594</u>	<u>270,000</u>	<u>-</u>	<u>(100.00%)</u>	<u>-</u>	<u>-</u>
<b>Net Non-recurring Funds</b>	<b>(310,632)</b>	<b>(171,594)</b>	<b>193,969</b>	<b>1,249,984</b>		<b>1,232,436</b>	<b>878,342</b>
<b>The Bottom Line - Net Recurring and Non-recurring Funds</b>	<b>1,586</b>	<b>16,369</b>	<b>(240,534)</b>	<b>-</b>		<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<u>\$ 240,534</u>	<u>\$ 203,815</u>	<u>\$ -</u>	<u>\$ -</u>	<u>(100.00%)</u>	<u>\$ -</u>	<u>\$ -</u>

Note: Assumes Golf Course is not reopened before the end of Fiscal Year 2018 and no new debt is issued.

**GOLF COURSE DEBT SERVICE FUND**

	<u>ACTUAL</u> <u>FY 2013-14</u>	<u>BUDGET</u> <u>FY 2014-15</u>	<u>ESTIMATE</u> <u>FY 2014-15</u>	<u>BUDGET</u> <u>FY 2015-16</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2016-17</u>	<u>FORECAST</u> <u>FY 2017-18</u>
<b>Beginning Fund Balance</b>	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -
<b>Recurring Sources of Funds</b>							
From Operating Fund	332,473	407,630	407,630	407,630	0.00%	373,661	-
<b>Recurring Uses of Funds</b>							
Bonds - Debt Service	26,750	-	-	-	0.00%	-	-
Interfund Loan Repayment	305,723	407,630	407,630	407,630	0.00%	373,661	-
<b>Total Recurring Uses of Funds</b>	332,473	407,630	407,630	407,630	0.00%	373,661	-
<b>The Bottom Line -</b>							
<b>Net Recurring Funds</b>	-	-	-	-		-	-
<b>Ending Fund Balance</b>	<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 2013-14</u>	<u>BUDGET</u> <u>FY 2014-15</u>	<u>ESTIMATE</u> <u>FY 2014-15</u>	<u>BUDGET</u> <u>FY 2015-16</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2016-17</u>	<u>FORECAST</u> <u>FY 2017-18</u>
<b>Beginning Fund Balance</b>	\$ 263,918	\$ 355,191	\$ 383,044	\$ -	(100.00%)	\$ -	\$ -
<b>Recurring Sources of Funds</b>							
Fleet replacement allocation	107,459	117,480	72,775	-	(100.00%)	-	-
Auction proceeds	13,143	-	-	-	0.00%	-	-
Investment income	1,371	800	1,000	-	(100.00%)	-	-
<b>Total Recurring Revenues</b>	<u>121,973</u>	<u>118,280</u>	<u>73,775</u>	<u>-</u>	<u>(100.00%)</u>	<u>-</u>	<u>-</u>
<b>Recurring Uses of Funds</b>							
Capital outlay	<u>2,847</u>	<u>59,150</u>	<u>21,000</u>	<u>-</u>	<u>(100.00%)</u>	<u>-</u>	<u>-</u>
<b>Net Recurring Funds</b>	<b>119,126</b>	<b>59,130</b>	<b>52,775</b>	<b>-</b>		<b>-</b>	<b>-</b>
<b>Non-recurring "One-time"</b>							
<b>Uses of Funds</b>							
Transfer to Golf Operating Fund	-	-	435,819	-	0.00%	-	-
<b>The Bottom Line - Net Recurring and Non-recurring Funds</b>	<b>119,126</b>	<b>59,130</b>	<b>(383,044)</b>	<b>-</b>		<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<u>\$ 383,044</u>	<u>\$ 414,321</u>	<u>\$ -</u>	<u>\$ -</u>	<u>(100.00%)</u>	<u>\$ -</u>	<u>\$ -</u>



# CARROLLTON

TEXAS



## **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

TEXAS

**SOLID WASTE OPERATING FUND**

	<u>ACTUAL 2013-14</u>	<u>BUDGET 2014-15</u>	<u>ESTIMATE 2014-15</u>	<u>BUDGET 2015-16</u>	<u>% CHNG BUD/BUD</u>	<u>FORECAST 2016-17</u>	<u>FORECAST 2017-18</u>
<b>Beginning Fund Balance</b>	\$ 409,346	\$ 400,000	\$ 443,983	\$ 400,000	0.00%	\$ 400,000	\$ 400,000
<b>Recurring Sources of Funds</b>							
Collection Fees-Residential	6,442,461	6,628,554	6,630,000	7,783,200	17.42%	8,001,496	8,238,907
Collection Fees-Apartments	1,440,164	1,512,000	1,473,000	1,684,800	11.43%	1,758,120	1,833,000
Investment Income	7,001	4,500	6,200	6,510	44.67%	6,835	7,175
<b>Total Recurring Sources of Funds</b>	<u>7,889,626</u>	<u>8,145,054</u>	<u>8,109,200</u>	<u>9,474,510</u>	<u>16.32%</u>	<u>9,766,451</u>	<u>10,079,082</u>
<b>Recurring Uses of Funds</b>							
Supplies and Services	5,578,309	5,833,659	5,738,058	7,290,972	24.98%	7,554,578	7,832,517
Allocations	837,847	891,123	885,448	923,457	3.63%	940,173	963,177
General Fund Support	828,900	828,900	828,900	-	(100.00%)	-	-
<b>Total Recurring Uses of Funds</b>	<u>7,245,056</u>	<u>7,553,682</u>	<u>7,452,406</u>	<u>8,214,429</u>	<u>8.75%</u>	<u>8,494,751</u>	<u>8,795,694</u>
<b>Net Recurring Funds</b>	<u>644,570</u>	<u>591,372</u>	<u>656,794</u>	<u>1,260,081</u>		<u>1,271,700</u>	<u>1,283,388</u>
<b>Non-recurring "One-time" Uses of Funds</b>							
Capital Projects	609,933	591,372	700,777	1,260,081	113.08%	1,271,700	1,283,388
<b>Total Non-recurring "One-time" Uses of Funds</b>	<u>609,933</u>	<u>591,372</u>	<u>700,777</u>	<u>1,260,081</u>	<u>113.08%</u>	<u>1,271,700</u>	<u>1,283,388</u>
<b>The Bottom Line - Net Recurring and Non-recurring Funds</b>	<u>34,637</u>	<u>-</u>	<u>(43,983)</u>	<u>-</u>		<u>-</u>	<u>-</u>
<b>Ending Fund Balance</b>	<u>\$ 443,983</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

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## **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.



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## **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.



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**FLEET SERVICES FUND**

	<u>ACTUAL</u> <u>FY 2013-14</u>	<u>BUDGET</u> <u>FY 2014-15</u>	<u>ESTIMATE</u> <u>FY 2014-15</u>	<u>BUDGET</u> <u>FY 2015-16</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2016-17</u>	<u>FORECAST</u> <u>FY 2017-18</u>
<b>Beginning Fund Balance</b>	\$ 47,034	\$ -	\$ 73,275	\$ 42,697	0.00%	\$ -	\$ -
<b>Recurring Sources of Funds</b>							
Charges for Services	3,143,671	3,386,153	3,080,000	3,119,466	(7.88%)	3,136,101	3,148,034
Investment and Miscellaneous Income	693	-	1,350	-	0.00%	-	-
<b>Total Recurring Sources of Funds</b>	<u>3,144,364</u>	<u>3,386,153</u>	<u>3,081,350</u>	<u>3,119,466</u>	<u>(7.88%)</u>	<u>3,136,101</u>	<u>3,148,034</u>
<b>Recurring Uses of Funds</b>							
Personal Services	71,088	71,833	73,842	73,178	1.87%	75,062	77,030
Fuel Supplies	1,079,406	1,253,615	1,025,000	1,036,728	(17.30%)	1,036,728	1,036,728
Other Supplies and Services	1,764,317	1,887,997	1,838,587	1,828,525	(3.15%)	1,841,275	1,846,275
Utilities	25,625	28,923	29,147	29,360	1.51%	29,494	29,632
Allocations	177,687	143,785	145,352	194,372	35.18%	153,542	158,369
<b>Total Recurring Uses of Funds</b>	<u>3,118,123</u>	<u>3,386,153</u>	<u>3,111,928</u>	<u>3,162,163</u>	<u>(6.61%)</u>	<u>3,136,101</u>	<u>3,148,034</u>
<b>The Bottom Line -</b>							
<b>Net Recurring Funds</b>	<b>26,241</b>	<b>-</b>	<b>(30,578)</b>	<b>(42,697)</b>		<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<u>\$ 73,275</u>	<u>\$ -</u>	<u>\$ 42,697</u>	<u>\$ -</u>	<u>0.00%</u>	<u>\$ -</u>	<u>\$ -</u>

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**GENERAL FLEET REPLACEMENT FUND**

	<u>ACTUAL</u> <u>FY 2013-14</u>	<u>BUDGET</u> <u>FY 2014-15</u>	<u>ESTIMATE</u> <u>FY 2014-15</u>	<u>BUDGET</u> <u>FY 2015-16</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2016-17</u>	<u>FORECAST</u> <u>FY 2017-18</u>
<b>Beginning Fund Balance</b>	\$ 2,387,188	\$ 942,843	\$ 1,242,287	\$ 2,221,554	135.62%	\$ 3,997,044	\$ 1,942,039
<b>Recurring Sources of Funds</b>							
Fleet replacement allocation	2,193,860	2,831,613	2,620,654	2,732,365	(3.50%)	2,767,671	3,025,664
Auction proceeds	242,242	94,070	232,000	200,000	112.61%	200,000	200,000
Investment and Miscellaneous Income	14,278	6,500	11,000	10,000	53.85%	10,000	10,000
<b>Total Recurring Sources of Funds</b>	<u>2,450,380</u>	<u>2,932,183</u>	<u>2,863,654</u>	<u>2,942,365</u>	<u>0.35%</u>	<u>2,977,671</u>	<u>3,235,664</u>
<b>Recurring Uses of Funds</b>							
Allocations	172,127	126,267	125,808	130,950	3.71%	133,476	136,423
Capital outlay	3,423,154	2,828,625	2,258,579	1,035,925	(63.38%)	4,899,200	3,403,325
<b>Total Recurring Uses of Funds</b>	<u>3,595,281</u>	<u>2,954,892</u>	<u>2,384,387</u>	<u>1,166,875</u>	<u>(60.51%)</u>	<u>5,032,676</u>	<u>3,539,748</u>
<b>Net Recurring Funds</b>	<b>(1,144,901)</b>	<b>(22,709)</b>	<b>479,267</b>	<b>1,775,490</b>		<b>(2,055,005)</b>	<b>(304,084)</b>
<b>Non-recurring "One-time" Sources of Funds</b>							
Transfer from the General Fund	-	500,000	500,000	-	(100.00%)	-	-
<b>The Bottom Line - Net Recurring and Non-recurring funds</b>	<b>(1,144,901)</b>	<b>477,291</b>	<b>979,267</b>	<b>1,775,490</b>		<b>(2,055,005)</b>	<b>(304,084)</b>
<b>Ending Fund Balance</b>	<u>\$ 1,242,287</u>	<u>\$ 1,420,134</u>	<u>\$ 2,221,554</u>	<u>\$ 3,997,044</u>	<u>181.46%</u>	<u>\$ 1,942,039</u>	<u>\$ 1,637,955</u>

## **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.



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**RISK MANAGEMENT FUND**

	<u>ACTUAL FY 2013-14</u>	<u>BUDGET FY 2014-15</u>	<u>ESTIMATE FY 2014-15</u>	<u>BUDGET FY 2015-16</u>	<u>% CHNG BUD/BUD</u>	<u>FORECAST FY 2016-17</u>	<u>FORECAST FY 2017-18</u>
<b>Beginning Fund Balance</b>	\$ 2,662,894	\$ 2,506,825	\$ 2,038,883	\$ 1,946,971	(22.33%)	\$ 1,836,175	\$ 1,696,675
<b>Recurring Sources of Funds</b>							
Charges for Services	1,991,814	1,991,809	1,991,809	2,091,399	5.00%	2,091,399	2,195,968
Investment Income	16,640	13,500	17,500	18,375	36.11%	19,295	20,260
<b>Total Recurring Sources of Funds</b>	<u>2,008,454</u>	<u>2,005,309</u>	<u>2,009,309</u>	<u>2,109,774</u>	<u>5.21%</u>	<u>2,110,694</u>	<u>2,216,228</u>
<b>Recurring Uses of Funds</b>							
<b>Administrative Cost :</b>							
Personal Services	84,772	90,886	88,608	92,506	1.78%	95,227	98,094
Supplies and Services	8,780	40,858	22,493	41,217	0.88%	43,213	37,987
Utilities	357	424	359	359	(15.33%)	360	360
Allocations	100,964	79,229	78,941	82,168	3.71%	83,753	65,602
<b>Total Administrative Cost</b>	<u>194,873</u>	<u>211,397</u>	<u>190,401</u>	<u>216,250</u>	<u>2.30%</u>	<u>222,553</u>	<u>202,043</u>
<b>Self Insurance Cost :</b>							
Insurance Policy Premiums	338,803	528,498	511,002	549,590	3.99%	571,463	594,242
Legal Fees	386,007	300,000	400,000	300,000	0.00%	300,000	300,000
Claims Administration Services	4,120	4,500	4,500	4,500	0.00%	4,500	4,500
Recoveries Fees	(144,657)	(60,000)	(215,000)	(60,000)	0.00%	(60,000)	(60,000)
Claims Paid	1,160,055	1,188,000	1,188,000	1,188,000	0.00%	1,188,000	1,188,000
Change in Long-term Risk Liability	657,477	-	-	-	0.00%	-	-
Allocations	35,787	22,399	22,318	22,230	(0.75%)	23,678	24,201
<b>Total Self Insurance Cost</b>	<u>2,437,592</u>	<u>1,983,397</u>	<u>1,910,820</u>	<u>2,004,320</u>	<u>1.05%</u>	<u>2,027,641</u>	<u>2,050,943</u>
<b>Total Recurring Uses of Funds</b>	<u>2,632,465</u>	<u>2,194,794</u>	<u>2,101,221</u>	<u>2,220,570</u>	<u>1.17%</u>	<u>2,250,194</u>	<u>2,252,986</u>
<b>The Bottom Line - Net Recurring Funds</b>	<b>(624,011)</b>	<b>(189,485)</b>	<b>(91,912)</b>	<b>(110,796)</b>		<b>(139,500)</b>	<b>(36,758)</b>
<b>Ending Fund Balance</b>	<u>\$ 2,038,883</u>	<u>\$ 2,317,340</u>	<u>\$ 1,946,971</u>	<u>\$ 1,836,175</u>	<u>(20.76%)</u>	<u>\$ 1,696,675</u>	<u>\$ 1,659,917</u>

\* Allocations include Overhead Allocations from Administrative Services and Risk Management Funds.



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## **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.



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**ADMINISTRATIVE SERVICES FUND**

	<u>ACTUAL</u> <u>FY 2013-14</u>	<u>BUDGET</u> <u>FY 2014-15</u>	<u>ESTIMATE</u> <u>FY 2014-15</u>	<u>BUDGET</u> <u>FY 2015-16</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2016-17</u>	<u>FORECAST</u> <u>FY 2017-18</u>
<b>Beginning Fund Balance</b>	\$1,364,986	\$1,302,917	\$1,437,237	\$ 1,346,596	3.35%	\$ 1,346,596	\$ 1,370,090
<b>Recurring Sources of Funds</b>							
Overhead Allocations	14,693,626	15,426,656	15,370,628	15,998,884	3.71%	16,307,491	16,667,643
Charges for Services	196,575	215,000	200,000	200,000	(6.98%)	200,000	200,000
Investment Income	13,342	10,500	14,000	14,700	40.00%	15,435	16,205
Miscellaneous	167,303	200,000	170,000	170,000	(15.00%)	170,000	170,000
<b>Total Recurring Sources of Funds</b>	<u>15,070,846</u>	<u>15,852,156</u>	<u>15,754,628</u>	<u>16,383,584</u>	<u>3.35%</u>	<u>16,692,926</u>	<u>17,053,848</u>
<b>Recurring Uses of Funds</b>							
Personnel Services	6,596,652	6,766,036	6,475,170	6,847,802	1.21%	7,036,532	7,262,422
Supplies and Services	7,882,238	8,460,344	8,558,620	8,943,200	5.71%	9,040,137	9,156,324
Utilities	146,466	158,338	145,258	146,303	(7.60%)	146,763	147,233
Allocations*	210,323	232,233	214,544	230,874	(0.59%)	237,591	250,264
Capital Outlay	12,916	85,205	85,205	65,405	(23.24%)	58,409	58,409
Cancelled Encumbrances	-	-	(2,043)	-	0.00%	-	-
Technology Replacement Funds	150,000	150,000	150,000	150,000	0.00%	150,000	150,000
<b>Total Recurring Uses of Funds</b>	<u>14,998,595</u>	<u>15,852,156</u>	<u>15,626,754</u>	<u>16,383,584</u>	<u>3.35%</u>	<u>16,669,432</u>	<u>17,024,652</u>
<b>Net Recurring Funds</b>	<b>72,251</b>	<b>-</b>	<b>127,874</b>	<b>-</b>		<b>23,494</b>	<b>29,196</b>
<b>Non-recurring "One-time" Uses of Funds</b>							
Capital Project Funds	-	-	218,515	-	0.00%	-	-
<b>The Bottom Line - Net Recurring and Non-recurring Funds</b>	<b>72,251</b>	<b>-</b>	<b>(90,641)</b>	<b>-</b>		<b>23,494</b>	<b>29,196</b>
<b>Ending Fund Balance</b>	<u>\$1,437,237</u>	<u>\$1,302,917</u>	<u>\$1,346,596</u>	<u>\$ 1,346,596</u>	<u>3.35%</u>	<u>\$ 1,370,090</u>	<u>\$ 1,399,286</u>
<b>Days of Recurring Uses of Funds</b>	35	30	31	30		30	30

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**ADMINISTRATIVE SERVICES FUND  
RECURRING USES OF FUNDS**

	<u>ACTUAL</u> <u>FY 2013-14</u>	<u>BUDGET</u> <u>FY 2014-15</u>	<u>ESTIMATE</u> <u>FY 2014-15</u>	<u>BUDGET</u> <u>FY 2015-16</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2016-17</u>	<u>FORECAST</u> <u>FY 2017-18</u>
City Management:							
Personnel Services	\$ 1,089,322	\$ 1,190,191	\$ 1,155,615	\$ 1,175,392	(1.24%)	\$ 1,175,392	\$ 1,175,392
Supplies and Services	120,989	129,418	125,634	136,041	5.12%	135,916	136,941
Utilities	4,527	5,383	4,554	4,559	(15.31%)	4,564	4,569
Allocations	9,598	9,598	9,598	10,078	5.00%	10,078	10,582
	<u>1,224,436</u>	<u>1,334,590</u>	<u>1,295,401</u>	<u>1,326,070</u>	<u>(0.64%)</u>	<u>1,325,950</u>	<u>1,327,484</u>
Marketing Services:							
Personnel Services	298,951	322,656	303,695	330,926	2.56%	330,926	330,926
Supplies and Services	76,260	103,554	127,510	107,565	3.87%	107,575	110,085
Utilities	1,927	2,291	1,938	1,940	(15.32%)	1,942	1,944
Allocations	3,834	4,687	7,079	8,086	72.52%	8,086	8,307
	<u>380,972</u>	<u>433,188</u>	<u>440,222</u>	<u>448,517</u>	<u>3.54%</u>	<u>448,529</u>	<u>451,262</u>
City Attorney:							
Personnel Services	929,429	739,622	578,066	632,353	(14.50%)	632,353	632,353
Supplies and Services	48,979	41,683	87,615	54,406	30.52%	54,915	55,319
Utilities	2,559	3,043	2,574	2,577	(15.31%)	2,580	2,583
Allocations	5,808	5,808	5,808	6,098	4.99%	6,098	6,403
Capital Outlay	4,221	-	-	-	0.00%	-	-
	<u>990,996</u>	<u>790,156</u>	<u>674,063</u>	<u>695,434</u>	<u>(11.99%)</u>	<u>695,946</u>	<u>696,658</u>
Non-Departmental:							
Personnel Services	-	10,431	18,070	19,865	90.44%	233,641	459,531
Supplies and Services	43,925	179,239	84,225	203,475	13.52%	206,475	213,475
Capital Outlay	7,901	58,000	58,000	58,000	0.00%	58,000	58,000
	<u>51,826</u>	<u>247,670</u>	<u>160,295</u>	<u>281,340</u>	<u>13.59%</u>	<u>498,116</u>	<u>731,006</u>
Finance Administration:							
Personnel Services	440,892	436,404	554,839	490,819	12.47%	490,819	490,819
Supplies and Services	413,988	432,114	425,284	461,399	6.78%	471,460	481,775
Utilities	1,611	1,916	1,621	1,623	(15.29%)	1,624	1,626
Allocations	7,299	6,444	6,444	6,766	5.00%	6,766	7,105
	<u>863,790</u>	<u>876,878</u>	<u>988,188</u>	<u>960,607</u>	<u>9.55%</u>	<u>970,669</u>	<u>981,325</u>
Accounting:							
Personnel Services	512,726	482,029	471,393	496,629	3.03%	496,629	496,629
Supplies and Services	141,369	150,047	144,047	153,618	2.38%	153,009	157,656
Utilities	2,172	2,583	2,185	2,188	(15.29%)	2,190	2,192
Allocations	5,046	5,046	5,046	5,298	4.99%	5,298	5,563
	<u>661,313</u>	<u>639,705</u>	<u>622,671</u>	<u>657,733</u>	<u>2.82%</u>	<u>657,126</u>	<u>662,040</u>
Budget and Management Analysis:							
Personnel Services	225,914	289,961	231,438	324,669	11.97%	324,669	324,669
Supplies and Services	10,846	9,990	9,990	15,730	57.46%	10,480	16,230
Utilities	1,774	2,110	1,785	1,786	(15.36%)	1,788	1,790
Allocations	3,137	3,137	3,137	3,294	5.00%	3,294	3,459
	<u>241,671</u>	<u>305,198</u>	<u>246,350</u>	<u>345,479</u>	<u>13.20%</u>	<u>340,231</u>	<u>346,148</u>
Purchasing:							
Personnel Services	158,890	171,655	158,724	173,336	0.98%	173,336	173,336
Supplies and Services	4,049	6,560	6,406	6,625	0.99%	6,691	6,756
Utilities	2,519	2,994	2,533	2,536	(15.30%)	2,539	2,541
Allocations	1,348	1,348	1,348	1,415	4.97%	1,415	1,486
	<u>166,806</u>	<u>182,557</u>	<u>169,011</u>	<u>183,912</u>	<u>0.74%</u>	<u>183,981</u>	<u>184,119</u>

(continued)

**ADMINISTRATIVE SERVICES FUND  
RECURRING USES OF FUNDS**

	<u>ACTUAL</u> <u>FY 2013-14</u>	<u>BUDGET</u> <u>FY 2014-15</u>	<u>ESTIMATE</u> <u>FY 2014-15</u>	<u>BUDGET</u> <u>FY 2015-16</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2016-17</u>	<u>FORECAST</u> <u>FY 2017-18</u>
<b>General Services:</b>							
Personnel Services	\$ 70,606	\$ 84,584	\$ 71,570	\$ 86,519	2.29%	\$ 86,519	\$ 86,519
Supplies and Services	40,704	54,613	47,134	52,422	(4.01%)	54,485	54,549
Utilities	2,967	3,528	2,985	2,988	(15.31%)	2,992	2,995
Allocations	2,889	2,497	2,366	1,367	(45.25%)	2,581	3,844
	<u>117,166</u>	<u>145,222</u>	<u>124,055</u>	<u>143,296</u>	<u>(1.33%)</u>	<u>146,577</u>	<u>147,907</u>
<b>Utility Customer Service:</b>							
Personnel Services	928,088	1,028,953	945,484	1,027,556	(0.14%)	1,027,556	1,027,556
Supplies and Services	436,276	490,795	523,133	529,815	7.95%	544,707	554,760
Utilities	7,444	8,750	7,720	7,734	(11.61%)	7,749	7,764
Allocations	74,691	94,354	77,282	84,623	(10.31%)	88,494	89,824
Capital Outlay	-	26,800	26,800	-	(100.00%)	-	-
	<u>1,446,499</u>	<u>1,649,652</u>	<u>1,580,419</u>	<u>1,649,728</u>	<u>0.00%</u>	<u>1,668,506</u>	<u>1,679,904</u>
<b>Information Technology:</b>							
Personnel Services	156,415	155,361	161,058	159,708	2.80%	159,708	159,708
Supplies and Services	5,687,456	5,988,853	6,078,599	6,318,876	5.51%	6,381,209	6,445,304
Utilities	25,142	28,953	27,265	27,324	(5.63%)	27,384	27,446
Allocations	42,090	42,090	42,090	44,195	5.00%	44,195	46,404
	<u>5,911,103</u>	<u>6,215,257</u>	<u>6,309,012</u>	<u>6,550,103</u>	<u>5.39%</u>	<u>6,612,496</u>	<u>6,678,862</u>
<b>Workforce Services:</b>							
Personnel Services	530,178	583,425	546,428	590,047	1.14%	590,047	590,047
Supplies and Services	112,744	86,970	116,970	92,171	5.98%	93,756	95,104
Utilities	4,119	4,898	4,145	4,149	(15.29%)	4,153	4,158
Allocations	5,758	5,758	5,758	6,046	5.00%	6,046	6,348
	<u>652,799</u>	<u>681,051</u>	<u>673,301</u>	<u>692,413</u>	<u>1.67%</u>	<u>694,002</u>	<u>695,657</u>
<b>Facilities Services:</b>							
Personnel Services	453,373	465,585	449,123	454,238	(2.44%)	454,238	454,238
Supplies and Services	717,421	738,983	731,511	761,707	3.08%	769,962	778,670
Utilities	87,700	89,481	83,883	84,828	(5.20%)	85,186	85,552
Allocations	43,319	45,960	43,082	47,826	4.06%	49,458	54,868
	<u>1,301,813</u>	<u>1,340,009</u>	<u>1,307,599</u>	<u>1,348,599</u>	<u>0.64%</u>	<u>1,358,844</u>	<u>1,373,328</u>
<b>Resolution Center:</b>							
Personnel Services	547,563	560,449	571,078	617,946	10.26%	617,946	617,946
Supplies and Services	5,403	6,326	7,534	7,496	18.50%	7,558	7,661
Allocations	3,412	3,412	3,412	3,583	5.01%	3,583	3,762
Capital Outlay	794	405	405	7,405	1728.40%	409	409
	<u>557,172</u>	<u>570,592</u>	<u>582,429</u>	<u>636,430</u>	<u>11.54%</u>	<u>629,496</u>	<u>629,778</u>
<b>Organizational Development:</b>							
Personnel Services	254,305	244,730	258,589	267,799	9.43%	242,753	242,753
Supplies and Services	21,829	41,199	43,028	41,854	1.59%	41,939	42,039
Utilities	2,005	2,408	2,070	2,071	(14.00%)	2,072	2,073
Allocations	2,094	2,094	2,094	2,199	5.01%	2,199	2,309
	<u>280,233</u>	<u>290,431</u>	<u>305,781</u>	<u>313,923</u>	<u>8.09%</u>	<u>288,963</u>	<u>289,174</u>
<b>Technology Replacement Funds</b>							
	<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>
<b>Prior Years' Canceled Expenditures</b>							
	<u>-</u>	<u>-</u>	<u>(2,043)</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
<b>TOTAL RECURRING USES OF FUNDS</b>	<u>\$ 14,998,595</u>	<u>\$ 15,852,156</u>	<u>\$ 15,626,754</u>	<u>\$ 16,383,584</u>	<u>3.35%</u>	<u>\$ 16,669,432</u>	<u>\$ 17,024,652</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**  
**T E X A S**

**EMPLOYEE HEALTH AND DISABILITY FUND**

	<u>ACTUAL</u> <u>FY 2013-14</u>	<u>BUDGET</u> <u>FY 2014-15</u>	<u>ESTIMATE</u> <u>FY 2014-15</u>	<u>BUDGET</u> <u>FY 2015-16</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2016-17</u>	<u>FORECAST</u> <u>FY 2017-18</u>
<b>Beginning Fund Balance</b>	\$10,271,525	\$ 6,745,525	\$ 8,225,049	\$ 5,715,049	(15.28%)	\$ 5,715,049	\$ 5,715,049
<b>Recurring Sources of Funds</b>							
Charges for services	9,574,860	10,257,500	9,800,000	10,780,000	5.09%	11,858,000	13,043,800
Investment income	41,420	25,000	40,000	40,000	60.00%	40,000	40,000
<b>Total Recurring Sources of Funds</b>	<u>9,616,280</u>	<u>10,282,500</u>	<u>9,840,000</u>	<u>10,820,000</u>	<u>5.23%</u>	<u>11,898,000</u>	<u>13,083,800</u>
<b>Recurring Uses of Funds</b>							
Supplies and Services	<u>11,662,756</u>	<u>10,282,500</u>	<u>12,350,000</u>	<u>10,820,000</u>	<u>5.23%</u>	<u>11,898,000</u>	<u>13,083,800</u>
<b>The Bottom Line -</b>							
<b>Net Recurring Funds</b>	<b>(2,046,476)</b>	<b>-</b>	<b>(2,510,000)</b>	<b>-</b>		<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<u>\$ 8,225,049</u>	<u>\$ 6,745,525</u>	<u>\$ 5,715,049</u>	<u>\$ 5,715,049</u>	<u>(15.28%)</u>	<u>\$ 5,715,049</u>	<u>\$ 5,715,049</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 and Public Safety Capital, Community Development, Parks, Streets, Drainage, Traffic, Tax Increment 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

TEXAS

City of Carrollton  
 Fiscal Year 2015-16 Approved Budget

**CAPITAL IMPROVEMENTS PROGRAM  
 GENERAL AND PUBLIC SAFETY CAPITAL BUDGET  
 FISCAL YEAR 2016**

**Resources:**

<u>Current FY 15 Resources as of 5/31/15 -</u>	
Cash	\$ 30,006,664
Misc. Receivable and Prepaid Asset	1,063,144
Accrued Interest Earnings	28,141
Liabilities	(120,095)
Pending Transfers	13,025,594
Pending Rent Transit Oriented Development	40,466
Pending Court Technology Revenue	56,000
Pending Cable Franchise Fees	15,000
Pending Interest Income	40,000
Pending Grant Funds	1,530,616
Remaining unspent budget amount for projects in process	(34,622,660)
Net unobligated balances and contingencies	<u>11,062,870</u>

Projected FY16 Resources:

Interest Income	120,000
2016 GO Bonds	7,900,000
Court Technology Fee	168,000
Rent Income - Transit Oriented Development (TOD)	134,442
Cable Franchise Fees	365,000
Grant Funds	130,000
Land Sale	1,880,000
Transfer from General and Administrative Services Funds	5,094,899
Total Future Resources	<u>15,792,341</u>

**Funds available to be committed** 26,855,211

**Additional Projects:**

<u>Bond Program - 2016</u>	
Police Station	7,000,000
Fire Burn Center	500,000
Retail Redevelopment and Rehabilitation	400,000
Transit Oriented Development	361,278
Cable Franchise Projects	380,000
Court Technology Projects	178,893
Homeland Security Grant	130,000
Restaurant Finish Out	380,000
Crosby Road Development	1,500,000
Flood Damage Repairs	2,000,000
Retail Rehabilitation Grant Program	250,000
Corridor Beautification	100,000
TASER replacements	75,000
Police Station	2,000,000
SCBA refill station	38,000
SCBA equipment Replacement	338,587
ECG monitors/defibrillators replacements	275,500
Central Service Center improvements	380,000
Building Inspection front counter remodel	45,000
Josey/Belt Line Property Rehabilitation Incentive Program	50,000
Resolution Center space remodel	159,316
Facility Special Projects	950,000
Fleet equipment replacement and fuel island upgrade	104,500
Technology Replacements	1,600,000
Snow Plow	35,000
Body Worn Video Cameras	135,000
Strategic Community Reinvestment	6,523,994
Contingencies - represents 1.59% of remaining budgeted funds for active projects at 5/31/15 and new projects	965,143
<b>Total Additional Projects</b>	<u>26,855,211</u>

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

**CAPITAL IMPROVEMENTS PROGRAM  
 COMMUNITY DEVELOPMENT CAPITAL BUDGET  
 FISCAL YEAR 2016**

**Resources:**

Current FY 15 Resources as of 5/31/15 -

Cash	3,111,724
Accrued Interest Earnings	3,243
Liabilities	(39,852)
Pending Grant Receipts	936,612
Pending Neighborhood Partnership Tax	2,755,139
Pending Interest Income	4,000
Remaining unspent budget amount for projects in process	(6,758,634)
Net unobligated balances and contingencies	<u>12,232</u>

Projected FY16 Resources:

Community Development Block Grant (CDBG) Revenue	696,061
Interest Income	12,000
Ad Valorem Tax - Neighborhood Partnership	3,525,399
Total Future Resources	<u>4,233,460</u>

<b>Total Resources</b>	<u>4,245,692</u>
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**Additional Projects:**

CDBG Programs -2016

Enhanced Code Enforcement	58,341
Housing Rehabilitation	79,000
NOTICE - Carrollton Downs Ph II	543,720
NOTICE- Rhoton Park Improvements	15,000
Neighborhood Partnership Program	3,525,399
Contingencies - represents 0.22% of remaining budgeted funds for active projects at 5/31/15 and new projects	24,232

<b>Total Additional Projects</b>	<u>4,245,692</u>
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**PROJECTED REMAINING  
 UNOBLIGATED FUND BALANCE**

\$ -

**CAPITAL IMPROVEMENTS PROGRAM  
 PARKS CAPITAL BUDGET  
 FISCAL YEAR 2016**

**Resources:**

Current FY 15 Resources as of 5/31/15 -

Cash	\$ 6,975,287
Accrued Interest Earnings	6,456
Liabilities	(83,348)
Pending Interest Income	9,000
Pending Leisure Program Fee Receipts	26,000
Pending Aquatic Program Fee Receipts	54,000
Pending Intergovernmental Participation	3,733,353
Pending Transfers	1,753,006
Remaining unspent budget amount for projects in process	(12,316,521)
Net unobligated balances and contingencies	<u>157,233</u>

Projected FY16 Resources:

Interest Income	27,000
Leisure Program Fee Receipts	80,000
Aquatic Program Fee Receipts	57,000
Transfer from General Fund	815,000
2016 GO Bonds	<u>2,550,000</u>
Total Future Resources	<u>3,529,000</u>

**Total Resources** 3,686,233

**Additional Projects:**

Bond Program - 2016	
Downtown Trail: Belt Line to T Mills	605,000
Mary Head Carter Improvements	500,000
Thomas Athletic Complex	475,000
Dudley Branch Trail: T center to S Fe	195,000
Furneaux Trail: T Mills to Old Denton	775,000
Park Pro-rata projects**	
Leisure Program Equipment Replacement	74,888
Aquatic Program Equipment Replacement	94,344
Leisure Program Marketing	12,475
Parks Strategic Amenity Fund	125,000
Replaster Rosemeade Rainforest Play Area, Lazy River, & Catch Pool	85,000
Right turn lane for NB Rosemeade Park Rd/Cromwell to EB Rosemeade	52,000
Public Restrooms in Downtown	95,000
Hike/Bike Trail to connect Mustang Park	350,000
McInnish Field 16 Improvements	48,000
Josey Ranch - Playground	60,000
Contingencies - represents .88% of remaining budgeted funds for active projects at 5/31/15 and new projects	<u>139,526</u>
<b>Total Additional Projects</b>	<u>3,686,233</u>

**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 CAPITAL BUDGET  
 FISCAL YEAR 2016**

**Resources:**

Current FY 15 Resources as of 5/31/15 -

Cash	\$ 42,211,883
Accrued Interest Earnings	36,762
Liabilities	(631,754)
Pending Interest Income	56,000
Pending Ad Valorem Tax - Capital Dedicated	3,435,098
Pending Transfers	700,777
Pending Intergov. Participation	2,750,000
Remaining unspent budget amount for projects in process	<u>(47,627,523)</u>
Net unobligated balances and contingencies	<u>931,243</u>

Projected FY16 Resources:

Interest Income	168,000
Ad Valorem Tax Street Rehab. / TOD	3,720,120
Intergovernmental Participation	1,850,000
2016 GO Bonds	9,300,000
Transfer from General Fund	1,137,000
Transfer from Solid Waste Fund	<u>1,260,081</u>
Total Future Resources	<u>17,435,201</u>

**Total Resources** 18,366,444

**Additional Projects:**

Bond Program - 2016

PGBT Interchange Improvements	260,000
Alley Project 2015	1,200,000
9 x 5 Box Culverts	350,000
Palo Alto	2,150,000
Myers St.	270,000
Carroll Ave	145,000
Main/Fourth	1,000,000
Woodlake #2	1,580,000
Woodlake #3	400,000
Jackson Arms	700,000
Santa Rosa Heights NOTICE	925,000
Quality of Life	240,000
Sidewalks	80,000
Ad Valorem Tax Street Rehab. / TOD	3,720,120
Trinity Mills - TXDOT Closeout	937,000
Old Denton Road	550,000
Marsh Lane	1,300,000
Dickerson Right Of Way	315,988
Bridge Retrofit Program	200,000
Alley Rehabilitation	1,365,835
Contingencies - represents 1.04% of remaining budgeted funds for active projects at 5/31/15 and new projects	<u>677,501</u>
<b>Total Additional Projects</b>	<u>18,366,444</u>

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

**CAPITAL IMPROVEMENTS PROGRAM  
DRAINAGE CAPITAL BUDGET  
FISCAL YEAR 2016**

**Resources:**

Current FY 15 Resources as of 5/31/15 -

Cash	\$ 8,915,830
Accrued Interest Earnings	5,895
Pending Interest Income	11,000
Pending Transfers	35,000
Remaining unspent budget amount for projects in process	(8,648,367)
Net unobligated balances and contingencies	<u>319,358</u>

Projected FY16 Resources:

Interest Income	35,000
Total Future Resources	<u>35,000</u>

**Total Resources** 354,358

**Additional Projects:**

Contingencies - represents 4.1% of remaining budgeted funds for active projects at 5/31/15 and new projects	354,358
<b>Total Additional Projects</b>	<u>354,358</u>

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

**CAPITAL IMPROVEMENTS PROGRAM  
 TRAFFIC CAPITAL BUDGET  
 FISCAL YEAR 2016**

**Resources:**

Current FY 15 Resources as of 5/31/15 -

Cash	\$ 2,840,869
Accrued Interest Earnings	2,772
Liabilities	(26,059)
Pending Grant Funds	465,000
Pending Interest Income	4,000
Remaining unspent budget amount for projects in process	(3,178,199)
Net unobligated balances and contingencies	<u>108,383</u>

Projected FY16 Resources:

Interest Income	12,000
2016 GO Bonds	250,000
Intergovernmental Participation	557,000
Total Future Resources	<u>819,000</u>

<b>Total Resources</b>	<u>927,383</u>
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**Additional Projects:**

Bond Program - 2016	
Signals/New Rebuild/Coord.	250,000
ATMS Software / Hardware Upgrade -TXDOT	557,000
Contingencies - represents 3.0% of remaining budgeted funds for active projects at 5/31/15 and new projects	120,383
<b>Total Additional Projects</b>	<u>927,383</u>

<b>PROJECTED REMAINING UNOBLIGATED FUND BALANCE</b>	<u><u>\$ -</u></u>
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**CAPITAL IMPROVEMENTS PROGRAM  
TAX INCREMENT REINVESTMENT ZONE CAPITAL BUDGET  
FISCAL YEAR 2016**

**Resources:**

Current FY 15 Resources as of 5/31/15 -

Cash	\$ 363,849
Accrued Interest Earnings	289
Pending Interest Income	500
Remaining unspent budget amount for projects in process	(363,473)
Net unobligated balances and contingencies	<u>1,165</u>

Projected FY16 Resources:

Interest Income	1,500
Ad Valorem Tax - Increment Financing	229,493
Dallas County Participation	87,157
Total Future Resources	<u>318,150</u>

**Total Resources** 319,315

**Additional Projects:**

Reinvestment Zone Future Projects	<u>319,315</u>
<b>Total Additional Projects</b>	<u>319,315</u>

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

**CAPITAL IMPROVEMENTS PROGRAM  
 UTILITY CAPITAL BUDGET  
 FISCAL YEAR 2016**

**Resources:**

Current FY 15 Resources as of 5/31/15 -

Cash	\$	7,386,017
Accrued Interest Earnings		7,996
Liabilities		(564,995)
Pending Transfers		2,900,000
Pending Interest Income		10,000
Remaining unspent budget amount for projects in process		(8,738,845)
Net unobligated balances and contingencies		<u>1,000,173</u>

Projected FY16 Resources:

Interest Income		30,000
2016 Transfers from Utility Fund		2,900,000
Total Future Resources		<u>2,930,000</u>

**Total Resources**

3,930,173

**Additional Projects:**

Water meter re-routing		70,000
2016 Water and Wastewater Replacement/Rehabilitation		2,900,000
Contingencies - represents 8.2% of remaining budgeted funds for active projects at 5/31/15 and new projects		960,173

**Total Additional Projects**

3,930,173

**PROJECTED REMAINING  
 UNOBLIGATED FUND BALANCE**

\$ -

**CAPITAL IMPROVEMENTS PROGRAM  
GOLF COURSE CAPITAL BUDGET  
FISCAL YEAR 2016**

**Resources:**

Current FY 15 Resources as of 5/31/15 -

Cash	\$ 101,404
Accrued Interest Earnings	127
Pending Transfers	-
Remaining unspent budget amount for projects in process	(272,651)
Net unobligated balances and contingencies	<u>(171,120)</u>

Projected FY16 Resources:

Transfer from Golf Operating Fund	-
Total Future Resources	<u>-</u>

**Total Resources** (171,120)

**Additional Golf Course Projects:**

Golf Course Equipment & Improvements	(171,120)
Contingencies - represents 0.00% of remaining budgeted funds for active projects at 5/31/15 and new projects	-
<b>Total Additional Projects</b>	<u>(171,120)</u>

**PROJECTED REMAINING**

**UNOBLIGATED FUND BALANCE** \$ -



**CARROLLTON**  
**T E X A S**

# 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 Fiscal Year 2016 Budget

The mission of the Capital Improvements Projects Advisory Committee is to review the multi-year capital spending schedule for the City, make recommendations to the City Council on the most effective and efficient use of capital funds, and communicate to the community by informing citizens through periodic progress reports with enhanced use of the City's website. 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. 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. Projects should be designed in advance of the bond issue whenever possible. Outside funding sources should be utilized whenever possible, realizing that this may result in the reprioritization of projects as outside funding becomes available. Sound financial policies as adopted by the City Council, including an ad valorem tax ratio of 60% to operations and 40% to debt service, should be followed.

The attached multi-year plan represents the capital spending recommendations for the upcoming fiscal year and current voter-approved projects scheduled for future years.

Additional specific recommendations are as follows:

### Funding Recommendations

- 1) **Police Station.** CIPAC considers completion of the police station a high priority. Recommend that any surplus year end funds be allocated to the reconstruction of the police station. If necessary, recommend issuing additional debt to accomplish this goal.
- 2) **Kelly Blvd.** Recommend that any surplus year end funds be allocated to the reconstruction between Country Club and Keller Springs.

### Policy Recommendations

- 1) **Infrastructure Report Card.** The Infrastructure Report Card is an important tool in managing the City's infrastructure assets. It should be updated the year prior to future bond elections (or on a 4 year cycle) for future funds to be allocated based on factors considered in the report.
- 2) **Long Term Debt.** As ad valorem capacity allows and without causing delays in completion of projects, CIPAC recommends shortening individual year's debt issuance to a fifteen (15) year repayment term. This strategy will reduce overall debt and related interest over time.



**CARROLLTON**  
**T E X A S**



**FY 2016-2019 Capital Improvement Plan (\$000's)**

<b>CIP</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>TOTALS</b>
<b>SUMMARY</b>					
Parks	\$ 2,550	\$ 2,385	\$ -	\$ -	\$ 4,935
Public Works (Streets/Drainage)	\$ 12,500	\$ 20,595	\$ 19,260	\$ 4,790	\$ 57,145
Transportation (Part of PW in 2018)	\$ 250	\$ 250	\$ -	\$ -	\$ 500
Water & Wastewater	\$ 4,350	\$ 2,650	\$ 3,950	\$ 2,500	\$ 13,450
Public Safety	\$ 7,500	\$ -	\$ -	\$ -	\$ 7,500
Retail Rehabilitation	\$ 400	\$ -	\$ -	\$ -	\$ 400
<b>TOTALS</b>	<b>\$ 27,550</b>	<b>\$ 25,880</b>	<b>\$ 23,210</b>	<b>\$ 7,290</b>	<b>\$ 83,930</b>

<b>CIP</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>TOTALS</b>
<b>SUMMARY OF SOURCES</b>					
GO Bond Program	\$ 20,000	\$ 20,000	\$ 16,000	\$ 1,500	\$ 57,500
Other Sources	\$ 3,200	\$ 3,230	\$ 3,260	\$ 3,290	\$ 12,980
Water Replacement Program	\$ 3,850	\$ 1,650	\$ 2,950	\$ 1,500	\$ 9,950
Wastewater Replacement Program	\$ 500	\$ 1,000	\$ 1,000	\$ 1,000	\$ 3,500
<b>TOTALS</b>	<b>\$ 27,550</b>	<b>\$ 25,880</b>	<b>\$ 23,210</b>	<b>\$ 7,290</b>	<b>\$ 83,930</b>

**Streets Capital Improvement Plan (\$000's)**

CIP	2016	2017	2018	2019	TOTALS
<b>BOND PROGRAM:</b>					
PGBT Interchange Improvements	260	1,460	280		\$ 2,000
Alley Project 2015	1,200				\$ 1,200
9 x 5 Box Culverts	350				\$ 350
Palo Alto	2,150				\$ 2,150
Myers St	270				\$ 270
Carroll Ave	145				\$ 145
Main/Fourth St	1,000				\$ 1,000
Traffic Signals & School Flashers			475	400	\$ 875
Woodlake #2	1,580	930			\$ 2,510
Woodlake #3	400	3,000			\$ 3,400
Jackson Arms	700	1,000			\$ 1,700
Santa Rosa Heights NOTICE	925				\$ 925
Rosemeade 2		2,820			\$ 2,820
Nob Hill		2,000	2,830		\$ 4,830
Alleys		300	2,000		\$ 2,300
Streets General			500		\$ 500
Quality of Life	240		100		\$ 340
Sidewalks	80	80	80	100	\$ 340
<b>TOTAL BOND PROGRAM</b>	<b>\$ 9,300</b>	<b>\$ 11,590</b>	<b>\$ 6,265</b>	<b>\$ 500</b>	<b>\$ 27,655</b>
<b>OTHER FUNDING SOURCES:</b>					
Street Rehab Program (AV Tax)	3,200	3,230	3,260	3,290	\$ 12,980
<b>TOTAL OTHER FUNDING SOURCES-STREETS</b>	<b>\$ 3,200</b>	<b>\$ 3,230</b>	<b>\$ 3,260</b>	<b>\$ 3,290</b>	<b>\$ 12,980</b>
<b>TOTALS</b>	<b>\$ 12,500</b>	<b>\$ 14,820</b>	<b>\$ 9,525</b>	<b>\$ 3,790</b>	<b>\$ 40,635</b>

**Drainage Capital Improvement Plan (\$000's)**

CIP	2016	2017	2018	2019	TOTALS
<b>BOND PROGRAM:</b>					
Indian Creek Phase One		2,000			\$ 2,000
Indian Creek Phase Two		1,475	3,225		\$ 4,700
Lower Dudley Branch		2,000	2,500		\$ 4,500
Detention Pond East of IH 35		300	1,700		\$ 2,000
Downtown Drainage Study			1,300	1,000	\$ 2,300
Coyote Ridge			1,010		\$ 1,010
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ 5,775</b>	<b>\$ 9,735</b>	<b>\$ 1,000</b>	<b>\$ 16,510</b>

**Water and Waste Water Capital Improvement Program (\$000's)**

CIP	2016	2017	2018	2019	TOTALS
<b>WATER &amp; WASTEWATER REHAB:</b>					
Waste Water Projects	500	1,000	1,000	1,000	\$ 3,500
Water Projects	1,050	1,450	1,050	1,500	\$ 5,050
Josey Elevated Storage Tank	2,800				\$ 2,800
Don Cline Generator Upgrades		200	1,900		\$ 2,100
<b>TOTALS</b>	<b>\$ 4,350</b>	<b>\$ 2,650</b>	<b>\$ 3,950</b>	<b>\$ 2,500</b>	<b>\$ 13,450</b>

**Transportation Capital Improvement Plan (\$000's)**

CIP	2016	2017	2018	2019	TOTALS
<b>BOND PROGRAM:</b>					
Signals/New Rebuild/Coord.	250	250			\$ 500
<b>TOTALS</b>	<b>\$ 250</b>	<b>\$ 250</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 500</b>

**Parks & Recreation Capital Improvement Plan (\$000's)**

CIP	2016	2017	2018	2019	TOTALS
<b>BOND PROGRAM:</b>					
Downtown Trail: Belt Line to T Mills	605				\$ 605
Mary Head Carter Improvements	500				\$ 500
Thomas Athletic Complex	475				\$ 475
Dudley Branch Trail: T Center to S Fe	195	1,105			\$ 1,300
Furneaux Trail: T Mills to Old Denton	775	750			\$ 1,525
Parks Improvements: Various		530			\$ 530
<b>TOTALS</b>	<b>\$ 2,550</b>	<b>\$ 2,385</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,935</b>

**Public Safety Capital Improvement Plan (\$000's)**

CIP	2016	2017	2018	2019	TOTALS
<b>BOND PROGRAM:</b>					
Police Station	7,000				\$ 7,000
Fire Burn Center	500				\$ 500
<b>TOTALS</b>	<b>\$ 7,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,500</b>

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

CIP	2016	2017	2018	2019	TOTALS
<b>BOND PROGRAM:</b>					
Retail Redev. & Rehab.	400				\$ 400
<b>TOTALS</b>	<b>\$ 400</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 400</b>



**CARROLLTON**  
**T E X A S**

**TAX LEVY ANALYSIS**

**Market value:**

Real property:		
Land	\$	3,081,473,105
Improvements		8,140,565,624
Business personal property		2,553,129,415
		<u>13,775,168,144</u>

**Less property exemptions:**

<u>Type</u>		
Homestead		982,703,782
Over 65		369,937,476
Disabled		19,945,067
Disabled veterans		14,846,220
Totally exempt		762,545,232
Agricultural		54,717,844
Freeport		409,831,029
Capped value		63,519,860
Low income housing		10,571,794
Other exemptions		530,776
		<u>2,689,149,080</u>

**Certified Assessed Valuation** 11,086,019,064

**Property Under Protest** 45,444,297

**Net taxable value** 11,131,463,361

**Estimated Value on Tax Grant Property** (247,577,412)

**TIRZ Incremental Value** (38,054,354)

**Total Estimated Taxable Value** 10,845,831,595

**Rate per \$100.00** 0.612875

**Total tax levy** 66,471,390

**Estimated percent collection** 98.0%

**Estimated current tax collection** \$ 65,141,963

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

PERCENT	RATE	AMOUNT
31.46%	0.192832	\$ 20,495,949
57.41%	0.351875	37,400,495
5.41%	0.033168	3,525,399
5.71%	0.035000	3,720,120
68.54%	0.420043	44,646,014
<b>100.00%</b>	<b>0.612875</b>	<b>\$ 65,141,963</b>

**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>
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%
2015	10,280,594,071	38,508,606	10,319,102,677	0.615375	7.54%
2016	11,086,019,064	45,444,297	11,131,463,361	0.612875	7.87%

## 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 2015		FY 2016		FY 15 to FY 16 Change	% Change
	Total	% of Total	Total	% of Total	Total	% of Total		
REAL: RESIDENTIAL SINGLE FAMILY, MOBILE HOMES	\$ 3,497,357,207	43.08%	\$ 4,403,933,925	42.68%	\$ 4,831,986,046	43.41%	\$ 428,052,121	9.72%
REAL: COMMERCIAL, INDUSTRIAL AND OTHER	2,803,230,204	34.53%	4,031,741,664	39.07%	4,323,035,007	38.84%	\$ 291,293,343	7.23%
BPP: COMMERCIAL AND INDUSTRIAL	<u>1,818,166,266</u>	<u>22.39%</u>	<u>1,883,427,088</u>	<u>18.25%</u>	<u>1,976,442,308</u>	<u>17.76%</u>	<u>\$ 93,015,220</u>	4.94%
GRAND TOTALS	<u>\$ 8,118,753,677</u>	<u>100.00%</u>	<u>\$ 10,319,102,677</u>	<u>100.00%</u>	<u>\$ 11,131,463,361</u>	<u>100.00%</u>	<u>\$ 812,360,684</u>	7.87%
Tax Rate	\$ 0.5993		\$ 0.615375		\$ 0.612875		\$ (0.0025)	(0.41%)
Average Homestead Market Value	\$ 153,265		\$ 186,707		\$ 201,888		\$ 15,181	8.13%
Average Homestead Taxable Value	\$ 122,331		\$ 148,170		\$ 159,245		\$ 11,075	7.47%
Average Homestead Tax Bill	\$ 733		\$ 912		\$ 976		\$ 64	7.02%
Tax Bill per \$100,000 Market Value of Homestead	\$ 479		\$ 492		\$ 490		\$ (2)	(0.41%)

FY 2004 - from Dallas CAD Valuation Report with supplemental adjustments as of 7/26/14  
 Freeport Exemption effective for FY 2005.

FY 2014 and FY 2015 - from Certified and Disputed Property lists provided by CAD's at end of July.



**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**

**City of Carrollton, Texas**  
**Annual General Obligation Debt Service**  
**by Principal and Interest**

<b>FYE</b>	<b>Principal</b>	<b>Interest</b>	<b>Debt Service</b>
2015	\$13,885,000.00	\$6,509,849.99	\$20,394,849.99
2016	13,790,000.00	6,527,880.02	20,317,880.02
2017	13,340,000.00	6,076,780.02	19,416,780.02
2018	13,275,000.00	5,575,755.02	18,850,755.02
2019	12,945,000.00	5,065,680.02	18,010,680.02
2020	11,955,000.00	4,523,698.78	16,478,698.78
2021	11,070,000.00	4,026,480.02	15,096,480.02
2022	10,110,000.00	3,564,655.02	13,674,655.02
2023	9,605,000.00	3,126,555.02	12,731,555.02
2024	9,440,000.00	2,716,255.02	12,156,255.02
2025	9,855,000.00	2,293,342.52	12,148,342.52
2026	8,700,000.00	1,940,375.02	10,640,375.02
2027	7,705,000.00	1,546,025.02	9,251,025.02
2028	6,415,000.00	1,212,200.02	7,627,200.02
2029	6,680,000.00	955,868.76	7,635,868.76
2030	4,970,000.00	684,843.76	5,654,843.76
2031	2,855,000.00	491,087.50	3,346,087.50
2032	3,015,000.00	384,487.50	3,399,487.50
2033	3,125,000.00	272,112.50	3,397,112.50
2034	2,545,000.00	152,787.50	2,697,787.50
2035	1,205,000.00	60,250.00	1,265,250.00
<b>Total</b>	<b>\$176,485,000.00</b>	<b>\$57,706,969.03</b>	<b>\$234,191,969.03</b>

Fiscal year is assumed to be October 1 through September 30.

**City of Carrollton, Texas**  
**General Obligation Improvement and Refunding Bonds, Series 2005**

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Debt Service</u>	<u>FYE 9/30 Debt Service</u>
02/15/15		\$494,800.00	\$494,800.00	
08/15/15	<u>\$5,445,000.00</u>	<u>136,125.00</u>	<u>5,581,125.00</u>	<u>\$6,075,925.00</u>
<b>Total</b>	<b><u>\$5,445,000.00</u></b>	<b><u>\$630,925.00</u></b>	<b><u>\$6,075,925.00</u></b>	<b><u>\$6,075,925.00</u></b>

**City of Carrollton, Texas**  
**General Obligation Improvement Bonds, Series 2006**

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Debt Service</u>	<u>FYE 9/30 Debt Service</u>
02/15/15		\$352,009.38	\$352,009.38	
08/15/15	<u>\$1,055,000.00</u>	<u>21,100.00</u>	<u>1,076,100.00</u>	<u>\$1,428,109.38</u>
<b>Total</b>	<b><u>\$1,055,000.00</u></b>	<b><u>\$373,109.38</u></b>	<b><u>\$1,428,109.38</u></b>	<b><u>\$1,428,109.38</u></b>

**City of Carrollton, Texas**  
**General Obligation Improvement Bonds, Series 2007**

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Debt Service</u>	<u>FYE 9/30 Debt Service</u>
02/15/15		\$361,881.25	\$361,881.25	
08/15/15	\$890,000.00	361,881.25	1,251,881.25	\$1,613,762.50
02/15/16		344,081.25	344,081.25	
08/15/16	930,000.00	344,081.25	1,274,081.25	1,618,162.50
02/15/17		325,481.25	325,481.25	
08/15/17	980,000.00	325,481.25	1,305,481.25	1,630,962.50
02/15/18		305,268.75	305,268.75	
08/15/18	1,030,000.00	305,268.75	1,335,268.75	1,640,537.50
02/15/19		283,381.25	283,381.25	
08/15/19	1,075,000.00	283,381.25	1,358,381.25	1,641,762.50
02/15/20		259,865.63	259,865.63	
08/15/20	1,125,000.00	259,865.63	1,384,865.63	1,644,731.26
02/15/21		235,256.25	235,256.25	
08/15/21	1,175,000.00	235,256.25	1,410,256.25	1,645,512.50
02/15/22		208,818.75	208,818.75	
08/15/22	1,230,000.00	208,818.75	1,438,818.75	1,647,637.50
02/15/23		181,143.75	181,143.75	
08/15/23	1,290,000.00	181,143.75	1,471,143.75	1,652,287.50
02/15/24		152,118.75	152,118.75	
08/15/24	1,350,000.00	152,118.75	1,502,118.75	1,654,237.50
02/15/25		116,681.25	116,681.25	
08/15/25	1,415,000.00	116,681.25	1,531,681.25	1,648,362.50
02/15/26		79,537.50	79,537.50	
08/15/26	1,480,000.00	79,537.50	1,559,537.50	1,639,075.00
02/15/27		40,687.50	40,687.50	
08/15/27	<u>1,550,000.00</u>	<u>40,687.50</u>	<u>1,590,687.50</u>	<u>1,631,375.00</u>
<b>Total</b>	<b><u>\$15,520,000.00</u></b>	<b><u>\$5,788,406.26</u></b>	<b><u>\$21,308,406.26</u></b>	<b><u>\$21,308,406.26</u></b>

**City of Carrollton, Texas**  
**General Obligation Improvement and Refunding Bonds, Series 2009**

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Debt Service</u>	<u>FYE 9/30 Debt Service</u>
02/15/15		\$522,475.00	\$522,475.00	
08/15/15	\$2,460,000.00	522,475.00	2,982,475.00	\$3,504,950.00
02/15/16		485,575.00	485,575.00	
08/15/16	2,000,000.00	485,575.00	2,485,575.00	2,971,150.00
02/15/17		455,575.00	455,575.00	
08/15/17	1,545,000.00	455,575.00	2,000,575.00	2,456,150.00
02/15/18		432,400.00	432,400.00	
08/15/18	1,590,000.00	432,400.00	2,022,400.00	2,454,800.00
02/15/19		404,575.00	404,575.00	
08/15/19	1,645,000.00	404,575.00	2,049,575.00	2,454,150.00
02/15/20		371,675.00	371,675.00	
08/15/20	1,245,000.00	371,675.00	1,616,675.00	1,988,350.00
02/15/21		346,775.00	346,775.00	
08/15/21	1,295,000.00	346,775.00	1,641,775.00	1,988,550.00
02/15/22		320,875.00	320,875.00	
08/15/22	1,345,000.00	320,875.00	1,665,875.00	1,986,750.00
02/15/23		287,250.00	287,250.00	
08/15/23	1,410,000.00	287,250.00	1,697,250.00	1,984,500.00
02/15/24		252,000.00	252,000.00	
08/15/24	1,485,000.00	252,000.00	1,737,000.00	1,989,000.00
02/15/25		214,875.00	214,875.00	
08/15/25	1,555,000.00	214,875.00	1,769,875.00	1,984,750.00
02/15/26		176,000.00	176,000.00	
08/15/26	1,635,000.00	176,000.00	1,811,000.00	1,987,000.00
02/15/27		135,125.00	135,125.00	
08/15/27	1,715,000.00	135,125.00	1,850,125.00	1,985,250.00
02/15/28		92,250.00	92,250.00	
08/15/28	1,800,000.00	92,250.00	1,892,250.00	1,984,500.00
02/15/29		47,250.00	47,250.00	
08/15/29	<u>1,890,000.00</u>	<u>47,250.00</u>	<u>1,937,250.00</u>	<u>1,984,500.00</u>
<b>Total</b>	<b><u>\$24,615,000.00</u></b>	<b><u>\$9,089,350.00</u></b>	<b><u>\$33,704,350.00</u></b>	<b><u>\$33,704,350.00</u></b>

**City of Carrollton, Texas**  
**General Obligation Improvement and Refunding Bonds, Series 2010**

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Debt Service</u>	<u>FYE 9/30 Debt Service</u>
02/15/15		\$478,231.25	\$478,231.25	
08/15/15	\$900,000.00	478,231.25	1,378,231.25	\$1,856,462.50
02/15/16		468,106.25	468,106.25	
08/15/16	2,385,000.00	468,106.25	2,853,106.25	3,321,212.50
02/15/17		420,406.25	420,406.25	
08/15/17	2,480,000.00	420,406.25	2,900,406.25	3,320,812.50
02/15/18		370,806.25	370,806.25	
08/15/18	2,580,000.00	370,806.25	2,950,806.25	3,321,612.50
02/15/19		319,206.25	319,206.25	
08/15/19	2,675,000.00	319,206.25	2,994,206.25	3,313,412.50
02/15/20		265,706.25	265,706.25	
08/15/20	2,780,000.00	265,706.25	3,045,706.25	3,311,412.50
02/15/21		210,106.25	210,106.25	
08/15/21	1,925,000.00	210,106.25	2,135,106.25	2,345,212.50
02/15/22		171,606.25	171,606.25	
08/15/22	870,000.00	171,606.25	1,041,606.25	1,213,212.50
02/15/23		154,206.25	154,206.25	
08/15/23	830,000.00	154,206.25	984,206.25	1,138,412.50
02/15/24		137,606.25	137,606.25	
08/15/24	865,000.00	137,606.25	1,002,606.25	1,140,212.50
02/15/25		120,306.25	120,306.25	
08/15/25	900,000.00	120,306.25	1,020,306.25	1,140,612.50
02/15/26		102,306.25	102,306.25	
08/15/26	935,000.00	102,306.25	1,037,306.25	1,139,612.50
02/15/27		83,606.25	83,606.25	
08/15/27	970,000.00	83,606.25	1,053,606.25	1,137,212.50
02/15/28		64,206.25	64,206.25	
08/15/28	1,010,000.00	64,206.25	1,074,206.25	1,138,412.50
02/15/29		44,006.25	44,006.25	
08/15/29	1,050,000.00	44,006.25	1,094,006.25	1,138,012.50
02/15/30		22,481.25	22,481.25	
08/15/30	<u>1,090,000.00</u>	<u>22,481.25</u>	<u>1,112,481.25</u>	<u>1,134,962.50</u>
<b>Total</b>	<b><u>\$24,245,000.00</u></b>	<b><u>\$6,865,800.00</u></b>	<b><u>\$31,110,800.00</u></b>	<b><u>\$31,110,800.00</u></b>



**City of Carrollton, Texas**  
**General Obligation Improvement Bonds, Series 2011**

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Debt Service</u>	<u>FYE 9/30 Debt Service</u>
02/15/15		\$250,431.25	\$250,431.25	
08/15/15	\$620,000.00	250,431.25	870,431.25	\$1,120,862.50
02/15/16		241,131.25	241,131.25	
08/15/16	635,000.00	241,131.25	876,131.25	1,117,262.50
02/15/17		231,606.25	231,606.25	
08/15/17	650,000.00	231,606.25	881,606.25	1,113,212.50
02/15/18		221,856.25	221,856.25	
08/15/18	670,000.00	221,856.25	891,856.25	1,113,712.50
02/15/19		210,131.25	210,131.25	
08/15/19	695,000.00	210,131.25	905,131.25	1,115,262.50
02/15/20		196,231.25	196,231.25	
08/15/20	715,000.00	196,231.25	911,231.25	1,107,462.50
02/15/21		181,931.25	181,931.25	
08/15/21	740,000.00	181,931.25	921,931.25	1,103,862.50
02/15/22		167,131.25	167,131.25	
08/15/22	770,000.00	167,131.25	937,131.25	1,104,262.50
02/15/23		151,731.25	151,731.25	
08/15/23	800,000.00	151,731.25	951,731.25	1,103,462.50
02/15/24		135,731.25	135,731.25	
08/15/24	835,000.00	135,731.25	970,731.25	1,106,462.50
02/15/25		119,031.25	119,031.25	
08/15/25	870,000.00	119,031.25	989,031.25	1,108,062.50
02/15/26		101,631.25	101,631.25	
08/15/26	905,000.00	101,631.25	1,006,631.25	1,108,262.50
02/15/27		83,531.25	83,531.25	
08/15/27	940,000.00	83,531.25	1,023,531.25	1,107,062.50
02/15/28		64,731.25	64,731.25	
08/15/28	980,000.00	64,731.25	1,044,731.25	1,109,462.50
02/15/29		44,518.75	44,518.75	
08/15/29	1,025,000.00	44,518.75	1,069,518.75	1,114,037.50
02/15/30		22,737.50	22,737.50	
08/15/30	<u>1,070,000.00</u>	<u>22,737.50</u>	<u>1,092,737.50</u>	<u>1,115,475.00</u>
<b>Total</b>	<b><u>\$12,920,000.00</u></b>	<b><u>\$4,848,187.50</u></b>	<b><u>\$17,768,187.50</u></b>	<b><u>\$17,768,187.50</u></b>

**City of Carrollton, Texas**  
**General Obligation Refunding Bonds, Series 2012**

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Debt Service</u>	<u>FYE 9/30 Debt Service</u>
02/15/15		\$350,606.25	\$350,606.25	
08/15/15	1,245,000.00	350,606.25	1,595,606.25	1,946,212.50
02/15/16		331,931.25	331,931.25	
08/15/16	2,700,000.00	331,931.25	3,031,931.25	3,363,862.50
02/15/17		291,431.25	291,431.25	
08/15/17	2,640,000.00	291,431.25	2,931,431.25	3,222,862.50
02/15/18		238,631.25	238,631.25	
08/15/18	2,535,000.00	238,631.25	2,773,631.25	3,012,262.50
02/15/19		187,931.25	187,931.25	
08/15/19	2,330,000.00	187,931.25	2,517,931.25	2,705,862.50
02/15/20		141,331.25	141,331.25	
08/15/20	2,040,000.00	141,331.25	2,181,331.25	2,322,662.50
02/15/21		100,531.25	100,531.25	
08/15/21	1,970,000.00	100,531.25	2,070,531.25	2,171,062.50
02/15/22		61,131.25	61,131.25	
08/15/22	1,765,000.00	61,131.25	1,826,131.25	1,887,262.50
02/15/23		25,831.25	25,831.25	
08/15/23	955,000.00	25,831.25	980,831.25	1,006,662.50
02/15/24		11,506.25	11,506.25	
08/15/24	395,000.00	11,506.25	406,506.25	418,012.50
02/15/25		6,075.00	6,075.00	
08/15/25	<u>405,000.00</u>	<u>6,075.00</u>	<u>411,075.00</u>	<u>417,150.00</u>
<b>Total</b>	<b><u>\$18,980,000.00</u></b>	<b><u>\$3,493,875.00</u></b>	<b><u>\$22,473,875.00</u></b>	<b><u>\$22,473,875.00</u></b>

**City of Carrollton, Texas**  
**General Obligation Improvement Bonds, Series 2013**

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Debt Service</u>	<u>FYE 9/30 Debt Service</u>
02/15/15		\$164,912.50	\$164,912.50	
08/15/15	360,000.00	164,912.50	524,912.50	689,825.00
02/15/16		161,312.50	161,312.50	
08/15/16	370,000.00	161,312.50	531,312.50	692,625.00
02/15/17		157,612.50	157,612.50	
08/15/17	375,000.00	157,612.50	532,612.50	690,225.00
02/15/18		151,987.50	151,987.50	
08/15/18	390,000.00	151,987.50	541,987.50	693,975.00
02/15/19		146,137.50	146,137.50	
08/15/19	400,000.00	146,137.50	546,137.50	692,275.00
02/15/20		140,137.50	140,137.50	
08/15/20	410,000.00	140,137.50	550,137.50	690,275.00
02/15/21		133,987.50	133,987.50	
08/15/21	425,000.00	133,987.50	558,987.50	692,975.00
02/15/22		127,612.50	127,612.50	
08/15/22	435,000.00	127,612.50	562,612.50	690,225.00
02/15/23		121,087.50	121,087.50	
08/15/23	450,000.00	121,087.50	571,087.50	692,175.00
02/15/24		114,337.50	114,337.50	
08/15/24	465,000.00	114,337.50	579,337.50	693,675.00
02/15/25		106,200.00	106,200.00	
08/15/25	480,000.00	106,200.00	586,200.00	692,400.00
02/15/26		97,800.00	97,800.00	
08/15/26	495,000.00	97,800.00	592,800.00	690,600.00
02/15/27		87,900.00	87,900.00	
08/15/27	515,000.00	87,900.00	602,900.00	690,800.00
02/15/28		77,600.00	77,600.00	
08/15/28	535,000.00	77,600.00	612,600.00	690,200.00
02/15/29		66,900.00	66,900.00	
08/15/29	555,000.00	66,900.00	621,900.00	688,800.00
02/15/30		55,800.00	55,800.00	
08/15/30	580,000.00	55,800.00	635,800.00	691,600.00
02/15/31		42,750.00	42,750.00	
08/15/31	605,000.00	42,750.00	647,750.00	690,500.00
02/15/32		29,137.50	29,137.50	
08/15/32	635,000.00	29,137.50	664,137.50	693,275.00
02/15/33		14,850.00	14,850.00	
08/15/33	<u>660,000.00</u>	<u>14,850.00</u>	<u>674,850.00</u>	<u>689,700.00</u>
<b>Total</b>	<b><u>\$9,140,000.00</u></b>	<b><u>\$3,996,125.00</u></b>	<b><u>\$13,136,125.00</u></b>	<b><u>\$13,136,125.00</u></b>

**City of Carrollton, Texas**  
**General Obligation Improvement Bonds, Series 2014**

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Debt Service</u>	<u>FYE 9/30 Debt Service</u>
02/15/15		\$484,831.11	\$484,831.11	
08/15/15	645,000.00	340,896.88	985,896.88	1,470,727.99
02/15/16		327,996.88	327,996.88	
08/15/16	795,000.00	327,996.88	1,122,996.88	1,450,993.76
02/15/17		312,096.88	312,096.88	
08/15/17	810,000.00	312,096.88	1,122,096.88	1,434,193.76
02/15/18		299,946.88	299,946.88	
08/15/18	830,000.00	299,946.88	1,129,946.88	1,429,893.76
02/15/19		287,496.88	287,496.88	
08/15/19	855,000.00	287,496.88	1,142,496.88	1,429,993.76
02/15/20		274,671.88	274,671.88	
08/15/20	875,000.00	274,671.88	1,149,671.88	1,424,343.76
02/15/21		261,546.88	261,546.88	
08/15/21	900,000.00	261,546.88	1,161,546.88	1,423,093.76
02/15/22		248,046.88	248,046.88	
08/15/22	925,000.00	248,046.88	1,173,046.88	1,421,093.76
02/15/23		234,171.88	234,171.88	
08/15/23	955,000.00	234,171.88	1,189,171.88	1,423,343.76
02/15/24		219,846.88	219,846.88	
08/15/24	980,000.00	219,846.88	1,199,846.88	1,419,693.76
02/15/25		205,146.88	205,146.88	
08/15/25	1,015,000.00	205,146.88	1,220,146.88	1,425,293.76
02/15/26		189,921.88	189,921.88	
08/15/26	1,050,000.00	189,921.88	1,239,921.88	1,429,843.76
02/15/27		174,171.88	174,171.88	
08/15/27	1,090,000.00	174,171.88	1,264,171.88	1,438,343.76
02/15/28		157,821.88	157,821.88	
08/15/28	1,125,000.00	157,821.88	1,282,821.88	1,440,643.76
02/15/29		140,243.75	140,243.75	
08/15/29	1,165,000.00	140,243.75	1,305,243.75	1,445,487.50
02/15/30		121,312.50	121,312.50	
08/15/30	1,205,000.00	121,312.50	1,326,312.50	1,447,625.00
02/15/31		98,718.75	98,718.75	
08/15/31	1,250,000.00	98,718.75	1,348,718.75	1,447,437.50
02/15/32		75,281.25	75,281.25	
08/15/32	1,290,000.00	75,281.25	1,365,281.25	1,440,562.50
02/15/33		51,093.75	51,093.75	
08/15/33	1,340,000.00	51,093.75	1,391,093.75	1,442,187.50
02/15/34		25,968.75	25,968.75	
08/15/34	<u>1,385,000.00</u>	<u>25,968.75</u>	<u>1,410,968.75</u>	<u>1,436,937.50</u>
<b>Total</b>	<b><u>\$20,485,000.00</u></b>	<b><u>\$8,236,734.37</u></b>	<b><u>\$28,721,734.37</u></b>	<b><u>\$28,721,734.37</u></b>

**City of Carrollton, Texas**  
**General Obligation Improvement & Refunding Bonds, Series 2015**

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Debt Service</u>	<u>FYE 9/30 Debt Service</u>
08/15/15	\$265,000.00	\$423,012.62	\$688,012.62	\$688,012.62
02/15/16		903,805.63	903,805.63	
08/15/16	3,975,000.00	903,805.63	4,878,805.63	5,782,611.26
02/15/17		844,180.63	844,180.63	
08/15/17	3,860,000.00	844,180.63	4,704,180.63	5,548,361.26
02/15/18		766,980.63	766,980.63	
08/15/18	3,650,000.00	766,980.63	4,416,980.63	5,183,961.26
02/15/19		693,980.63	693,980.63	
08/15/19	3,270,000.00	693,980.63	3,963,980.63	4,657,961.26
02/15/20		612,230.63	612,230.63	
08/15/20	2,765,000.00	612,230.63	3,377,230.63	3,989,461.26
02/15/21		543,105.63	543,105.63	
08/15/21	2,640,000.00	543,105.63	3,183,105.63	3,726,211.26
02/15/22		477,105.63	477,105.63	
08/15/22	2,770,000.00	477,105.63	3,247,105.63	3,724,211.26
02/15/23		407,855.63	407,855.63	
08/15/23	2,915,000.00	407,855.63	3,322,855.63	3,730,711.26
02/15/24		334,980.63	334,980.63	
08/15/24	3,065,000.00	334,980.63	3,399,980.63	3,734,961.26
02/15/25		258,355.63	258,355.63	
08/15/25	3,215,000.00	258,355.63	3,473,355.63	3,731,711.26
02/15/26		222,990.63	222,990.63	
08/15/26	2,200,000.00	222,990.63	2,422,990.63	2,645,981.26
02/15/27		167,990.63	167,990.63	
08/15/27	925,000.00	167,990.63	1,092,990.63	1,260,981.26
02/15/28		149,490.63	149,490.63	
08/15/28	965,000.00	149,490.63	1,114,490.63	1,263,981.26
02/15/29		135,015.63	135,015.63	
08/15/29	995,000.00	135,015.63	1,130,015.63	1,265,031.26
02/15/30		120,090.63	120,090.63	
08/15/30	1,025,000.00	120,090.63	1,145,090.63	1,265,181.26
02/15/31		104,075.00	104,075.00	
08/15/31	1,000,000.00	104,075.00	1,104,075.00	1,208,150.00
02/15/32		87,825.00	87,825.00	
08/15/32	1,090,000.00	87,825.00	1,177,825.00	1,265,650.00
02/15/33		70,112.50	70,112.50	
08/15/33	1,125,000.00	70,112.50	1,195,112.50	1,265,225.00
02/15/34		50,425.00	50,425.00	
08/15/34	1,160,000.00	50,425.00	1,210,425.00	1,260,850.00
02/15/35		30,125.00	30,125.00	
08/15/35	<u>1,205,000.00</u>	<u>30,125.00</u>	<u>1,235,125.00</u>	<u>1,265,250.00</u>
<b>Total</b>	<b><u>\$44,080,000.00</u></b>	<b><u>\$14,384,456.52</u></b>	<b><u>\$58,464,456.52</u></b>	<b><u>\$58,464,456.52</u></b>

**City of Carrollton, Texas**  
**Annual Waterworks and Sewer System**  
**Revenue Debt Service by Principal and Interest**

<b>FYE</b>	<b>Principal</b>	<b>Interest</b>	<b>Debt Service</b>
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	430,000.00	21,500.00	451,500.00
<b>Total</b>	<b>\$15,400,000.00</b>	<b>\$3,953,047.60</b>	<b>\$19,353,047.60</b>

**City of Carrollton, Texas**  
Waterworks and Sewer System Revenue Bonds, Series 2005

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Debt Service</u>	<u>FYE 9/30 Debt Service</u>
11/01/14		\$47,492.50	\$47,492.50	
05/01/15	\$480,000.00	47,492.50	527,492.50	\$574,985.00
11/01/15		37,892.50	37,892.50	
05/01/16	500,000.00	37,892.50	537,892.50	575,785.00
11/01/16		28,830.00	28,830.00	
05/01/17		28,830.00	28,830.00	57,660.00
11/01/17		28,830.00	28,830.00	
05/01/18		28,830.00	28,830.00	57,660.00
11/01/18		28,830.00	28,830.00	
05/01/19		28,830.00	28,830.00	57,660.00
11/01/19		28,830.00	28,830.00	
05/01/20		28,830.00	28,830.00	57,660.00
11/01/20		28,830.00	28,830.00	
05/01/21		28,830.00	28,830.00	57,660.00
11/01/21		28,830.00	28,830.00	
05/01/22		28,830.00	28,830.00	57,660.00
11/01/22		28,830.00	28,830.00	
05/01/23		28,830.00	28,830.00	57,660.00
11/01/23		28,830.00	28,830.00	
05/01/24	680,000.00	28,830.00	708,830.00	737,660.00
11/01/24		14,805.00	14,805.00	
05/01/25	<u>705,000.00</u>	<u>14,805.00</u>	<u>719,805.00</u>	<u>734,610.00</u>
<b>Total</b>	<b><u>\$2,365,000.00</u></b>	<b><u>\$661,660.00</u></b>	<b><u>\$3,026,660.00</u></b>	<b><u>\$3,026,660.00</u></b>

**City of Carrollton, Texas**  
Waterworks and Sewer System Revenue Bonds, Series 2007

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Debt Service</u>	<u>FYE 9/30 Debt Service</u>
11/01/14		\$100,546.88	\$100,546.88	
05/01/15	\$245,000.00	100,546.88	345,546.88	\$446,093.76
11/01/15		95,034.38	95,034.38	
05/01/16	260,000.00	95,034.38	355,034.38	450,068.76
11/01/16		89,184.38	89,184.38	
05/01/17	275,000.00	89,184.38	364,184.38	453,368.76
11/01/17		82,996.88	82,996.88	
05/01/18	285,000.00	82,996.88	367,996.88	450,993.76
11/01/18		76,584.38	76,584.38	
05/01/19	300,000.00	76,584.38	376,584.38	453,168.76
11/01/19		70,021.88	70,021.88	
05/01/20	310,000.00	70,021.88	380,021.88	450,043.76
11/01/20		63,046.88	63,046.88	
05/01/21	325,000.00	63,046.88	388,046.88	451,093.76
11/01/21		55,734.38	55,734.38	
05/01/22	340,000.00	55,734.38	395,734.38	451,468.76
11/01/22		47,871.88	47,871.88	
05/01/23	360,000.00	47,871.88	407,871.88	455,743.76
11/01/23		39,546.88	39,546.88	
05/01/24	375,000.00	39,546.88	414,546.88	454,093.76
11/01/24		30,875.00	30,875.00	
05/01/25	395,000.00	30,875.00	425,875.00	456,750.00
11/01/25		21,000.00	21,000.00	
05/01/26	410,000.00	21,000.00	431,000.00	452,000.00
11/01/26		10,750.00	10,750.00	
05/01/27	<u>430,000.00</u>	<u>10,750.00</u>	<u>440,750.00</u>	<u>451,500.00</u>
<b>Total</b>	<b><u>\$4,310,000.00</u></b>	<b><u>\$1,566,387.60</u></b>	<b><u>\$5,876,387.60</u></b>	<b><u>\$5,876,387.60</u></b>



**City of Carrollton, Texas**  
Waterworks and Sewer System Revenue Refunding Bonds, Series 2012

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Debt Service</u>	<u>FYE 9/30 Debt Service</u>
11/01/14		\$159,075.00	\$159,075.00	
05/01/15	\$490,000.00	159,075.00	649,075.00	\$808,150.00
11/01/15		154,175.00	154,175.00	
05/01/16	500,000.00	154,175.00	654,175.00	808,350.00
11/01/16		144,175.00	144,175.00	
05/01/17	1,035,000.00	144,175.00	1,179,175.00	1,323,350.00
11/01/17		123,475.00	123,475.00	
05/01/18	1,075,000.00	123,475.00	1,198,475.00	1,321,950.00
11/01/18		101,975.00	101,975.00	
05/01/19	1,125,000.00	101,975.00	1,226,975.00	1,328,950.00
11/01/19		79,475.00	79,475.00	
05/01/20	1,175,000.00	79,475.00	1,254,475.00	1,333,950.00
11/01/20		55,975.00	55,975.00	
05/01/21	1,220,000.00	55,975.00	1,275,975.00	1,331,950.00
11/01/21		31,575.00	31,575.00	
05/01/22	1,265,000.00	31,575.00	1,296,575.00	1,328,150.00
11/01/22		12,600.00	12,600.00	
05/01/23	<u>840,000.00</u>	<u>12,600.00</u>	<u>852,600.00</u>	<u>865,200.00</u>
<b>Total</b>	<b><u>\$8,725,000.00</u></b>	<b><u>\$1,725,000.00</u></b>	<b><u>\$10,450,000.00</u></b>	<b><u>\$10,450,000.00</u></b>

**GENERAL OBLIGATION BOND AUTHORIZATION UNISSUED  
 BALANCES**

<b>Authorization Purpose</b>	<b>Authorization Date</b>	<b>Amount Authorized</b>	<b>Prior Issuance</b>	<b>Balance Unissued</b>
Traffic Imp.	01/16/98	5,100,000	5,050,000	50,000
Traffic Imp.	05/15/04	450,000	-	450,000
Drainage Imp.	05/15/04	15,400,000	15,400,000	-
Drainage Imp.	11/06/07	9,200,000	1,379,567	7,820,433
Economic Develop. Incentives	11/06/07	2,000,000	1,600,000	400,000
Street Imp. & Traffic Flow	11/05/13	43,175,000	10,230,222	32,944,778
Drainage Improvements	11/05/13	8,780,000	-	8,780,000
Parks & Rec Facilities Imp.	11/05/13	8,545,000	4,085,000	4,460,000
Public Safety Facilities Imp.	11/05/13	<u>14,500,000</u>	<u>7,000,000</u>	<u>7,500,000</u>
<b>Total G.O. Bonds</b>		<b><u>\$ 107,150,000</u></b>	<b><u>\$ 44,744,789</u></b>	<b><u>\$ 62,405,211</u></b>

Note:

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

## 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. 3705**

**AN ORDINANCE OF THE CITY COUNCIL 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, 2015 THROUGH SEPTEMBER 30, 2016; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, heretofore a budget for the Fiscal Year October 1, 2015 through September 30, 2016, 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, THAT:**

**SECTION 1**

The City Council hereby adopts and approves the budget as filed and amended for the Fiscal Year beginning October 1, 2015, through September 30, 2016, and hereby appropriates the amounts as specified therein at the fund level.

**SECTION 2**

The City Council does hereby designate that \$0.035000 of the \$0.420043 tax rate levy for operating purposes for Fiscal Year 2015-2016 be segregated into a capital fund for the specific and expressed purposes of street rehabilitation and transit oriented development.

**SECTION 3**

The City Council does hereby designate that \$0.033168 of the \$0.420043 tax rate levy for operating purposes for Fiscal Year 2015-2016 be segregated into a capital fund for the specific and expressed purposes of a Neighborhood Partnership/CIP Program.

**SECTION 4**

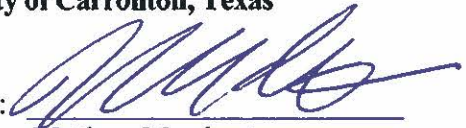
The City Manager is authorized to take all steps reasonable and necessary to implement the budget; and in this regard may expend up to \$25,000 per project without further City Council action.

**SECTION 5**

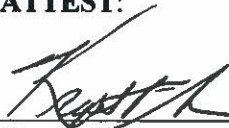
This ordinance shall become and be effective on and after its adoption.

**DULY PASSED AND APPROVED** by the City Council of the City of Carrollton, Texas this 15<sup>th</sup> day of September, 2015.

**City of Carrollton, Texas**


By:   
Matthew Marchant  
Mayor

**ATTEST:**

  
Krystle Nelinson  
City Secretary



**Approved as to form:**

  
Meredith Ladd  
City Attorney

**Approved as to content:**

  
Robert B. Scott  
Chief Financial Officer



**ORDINANCE NO. 3706**

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF CARROLLTON, TEXAS, ESTABLISHING THE TAX RATE AND TAX LEVY FOR THE CITY OF CARROLLTON, TEXAS, FOR THE TAX YEAR 2015 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 2015, an ad valorem tax rate of SIXTY ONE POINT TWO EIGHT SEVEN FIVE CENTS (\$0.612875) 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	\$0.420043
For General Obligation Debt Service	<u>\$0.192832</u>
Total Ad Valorem Tax Rate	\$0.612875

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 7.3 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$23.

**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 are 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

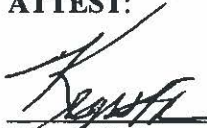
This ordinance shall become and be effective on and after its adoption.

**DULY PASSED AND APPROVED** by the City Council of the City of Carrollton, Texas this 15<sup>th</sup> day of September, 2015.

City of Carrollton, Texas


By:   
Matthew Marchant  
Mayor

ATTEST:

  
Krystle Nelinson  
City Secretary



Approved as to form:

  
Meredith Ladd  
City Attorney

Approved as to content:

  
Robert B. Scott  
Chief Financial Officer

**RESOLUTION NO. 3840**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY COUNCIL OF THE CITY OF CARROLLTON, TEXAS, RATIFYING THE PROPERTY TAX INCREASE REFLECTED IN THE FISCAL YEAR 2015-2016 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 2015-2016 Proposed Annual Budget for Municipal 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 2015-2016 Proposed Annual Budget for Municipal Services.

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

**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 2015-2016 Proposed Annual Budget for Municipal Services.

**SECTION 2**

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 15<sup>th</sup> day of September, 2015.

**CITY OF CARROLLTON, TEXAS**



Matthew Marchant, Mayor

**ATTEST:**



Krystle Nelinson, City Secretary



**APPROVED AS TO FORM:**



Meredith Ladd, City Attorney

**APPROVED AS TO CONTENT:**



Bob Scott, Chief Financial Officer



**CARROLLTON**  
TEXAS

*Where Connections Happen*

City of Carrollton  
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Carrollton, Texas 75006

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Over 20,000 Attended the  
2014 Festival at the Switchyard.



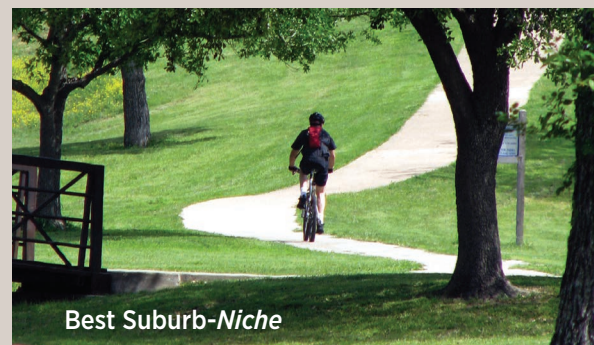
Over 10,000 Enjoyed  
the July 4 Community  
Fireworks Display



Del Santer Park  
Opening



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



Best Suburb-Niche