



# Approved Annual Budget for Municipal Services

October 1, 2016 to September 30, 2017



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



## APPROVED ANNUAL BUDGET FOR MUNICIPAL SERVICES

FISCAL YEAR  
OCTOBER 1, 2016 – SEPTEMBER 30, 2017



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

Back Row (L-R): Deputy Mayor Pro Tem Steve Babick, Councilmember James Lawrence, Councilmember Glen Blanscet, Councilmember John Sutter, 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 \$4,921,403, which is a 7.2% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$1,614,100.

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

AGAINST: Councilmember Anthony Wilder

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

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

|   | Fiscal Year<br><u>2017</u> | Fiscal Year<br><u>2016</u> |
|---|----------------------------|----------------------------|
| Adopted Property Tax Rate                     | \$0.603700                 | \$0.612875                 |
| Effective Tax Rate                            | \$0.576164                 | \$0.577569                 |
| Effective Maintenance and Operations Tax Rate | \$0.394251                 | \$0.391292                 |
| Rollback Tax Rate                             | \$0.603704                 | \$0.615427                 |
| Debt Tax rate                                 | \$0.177913                 | \$0.192832                 |

The total amount of outstanding municipal debt obligations secured by property taxes is \$165,015,000.

Fiscal Year 2017 Principal and Interest Requirements for Debt Service are:

Property Tax Supported Debt: \$21,484,993

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## **Executive Summary**

The City Council adopted the following vision, principles and goals at their 2016 retreat.

### **City of Carrollton Vision:**

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.

### **2016-2017 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 Neighborhood IMPACT 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

#### **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, and neighboring cities
- Continue to optimize and build relationships with school districts
- 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
- Optimize sponsorships for City assets and events
- 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
- Pursue and Market Trinity Mills Office Opportunity

**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 2017 budget was developed within the context of the City Council adopted budget policies and goals and financial standards.

Discussion of the Fiscal Year 2017 budget began on April 5, 2016 with the presentation of the Multi-year Budget and Financial Forecast to City Council. This long-range forecast outlines the City’s financial outlook for the next five years.

The following budget parameters were used to develop the Budget:

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

A City Council work session was held on August 2, 2016, at which time staff discussed the Preliminary Budget with Council. Additional work sessions were held on August 16 and September 6, 2016, 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 were held on August 16 and September 6, 2016. The budget and tax rate were adopted on September 20, 2016.

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**BUDGET IN BRIEF**

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The Fiscal Year 2017 budget has recurring uses of funds in the operating, debt service and fleet replacement funds totaling \$208,685,765, an increase of 4.16% from the Fiscal Year 2016 budget. Recurring sources of funds for these funds total \$209,157,024, representing a 4.58% increase over the previous year budget.

|   | <b>2015-16<br/>Amended<br/>Budget</b> | <b>2016-17<br/>Budget</b> | <b>Change</b> |
|---|---------------------------------------|---------------------------|---------------|
| <b>Total Budget Recurring Uses of Funds –</b>     |                                       |                           |               |
| Operating, Fleet Replacement and Debt Service     | \$200,358,704                         | \$208,685,765             | 4.16%         |
| <b>Total General Fund Recurring Uses of Funds</b> | \$91,247,991                          | \$95,687,979              | 4.87%         |
| <b>Taxable Assessed Value</b>                     | \$11,131,463,361                      | \$12,115,845,499          | 8.84%         |
| Estimated <b>Sales and Use Taxes</b>              | \$34,328,000                          | \$35,814,233              | 4.33%         |
| Ad Valorem <b>Tax Rate</b>                        | \$0.612875                            | \$0.603700                | -1.50%        |
| Total <b>Utility Fund</b> Recurring Uses of Funds | \$36,335,572                          | \$37,581,461              | 3.43%         |
| Total <b>Capital Program</b> New Projects         | \$60,269,699                          | \$60,430,265              | 0.03%         |
| Total City <b>Full-time Equivalent Employees</b>  | 831.5                                 | 826.25                    | -0.63%        |

### **Property Tax**

The Fiscal Year 2017 taxable assessed value for the City of Carrollton is \$12,115,845,499. This represents an 8.84% increase from the prior year. Ad valorem tax revenue for the Fiscal Year 2017 Budget is \$71,793,263. The average homestead market value is \$224,512 compared to last year's average value of \$201,807, an increase of 11.25%. This Budget decreases the property tax rate by 1.5% to \$0.6037 per \$100 assessed value. Based on this rate, taxes on the average homestead will be \$1,048, a \$72 increase from the Fiscal Year 2016 amount of \$976.

### **Sales and Use Taxes**

Sales tax revenue is expected to increase to \$35,642,892 in Fiscal Year 2017 from Fiscal Year 2016 originally budgeted revenue of \$31,460,592. Current estimate for Fiscal Year 2016 sales tax revenue has also been increased to \$34,944,012. 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 Budget includes non-recurring "one-time" sources of funds from sales tax of \$10,388,854 and \$10,596,631 in Fiscal Years 2016 and 2017, respectively.

This category also included Mixed Drink tax that is expected to increase to \$171,341 in Fiscal Year 2017 from Fiscal Year 2016 budget of \$167,408.

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

Over \$60 million for new capital projects are funded from debt issuance, non-recurring sources and tax revenue. Debt issuance of \$21,140,000 is planned in Fiscal Year 2017. Capital funding includes \$8,482,731 for Council directed strategic community reinvestment projects.

The DFW area is currently experiencing robust construction demand that is impacting the cost of both raw materials and construction related services. Concrete, for example has increased in cost from \$75 to \$118 a square yard, a 57% increase in just 5 years. Another example is the cost of constructing elevated water tanks has almost doubled during the same 5-year period. The City is aware of these cost escalations and is revising its estimates and providing contingency amounts in its multi-year capital plan. Ultimately however, continued cost escalations may force the City to prioritize and reduce the total number of projects completed.

### **Multi-Year Forecasts**

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

## **BUDGET KEY CHANGES**

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### **Staffing and Compensation**

Total full-time equivalent staffing for Fiscal Year 2017 is 826.25, a 5.25 (0.6%) overall decrease of positions from the Fiscal Year 2016 Budget. The following positions changes from the Fiscal Year 2016 Budget have been included in the Fiscal Year 2017 Budget:

#### Addition of 26.75 positions

- Resolution Center – 2 positions – Two Support Services Specialist positions will be added to handle the increased call volume and the re-implementation of the City Hall reception desk.
- Athletics – 2 positions
  - A Craft Technician to maintain the irrigation systems added throughout the City.
  - A Project Manager to oversee the increase in park improvement projects and to assist with planning for future park needs.
- Parks – 1 position – A Maintenance Worker for trash pickup and maintenance of restrooms.
- Environmental Services – 2 positions
  - A Program Specialist to support Community Development Block Grant programs.
  - A Sanitarian for restaurant inspections.
- Building Inspection – 1 position – An additional Building Inspector due to increased development activity.
- Fire Operations – 15 positions
  - 13 Firefighter positions to support a 5<sup>th</sup> Ambulance Unit approved during fiscal year 2016 and a 6<sup>th</sup> Ambulance Unit planned for fiscal year 2017.
  - A Sub-Apparatus Operator to serve as a EMS Support Specialist.
  - A Captain to oversee training and professional development programs.
- Police – 3 positions
  - One additional Property and Evidence Technician to support Property Room operations.
  - Two Police Officers for a bicycle team.
- Marketing Services – .25 of a position – Increase in hours for a Marketing Specialist.
- City Attorney – .25 of a position – Increase in hours for a part-time Assistant City Attorney.
- Workforce Services – .25 of a position – Increase in hours taking a part-time Administrative Support Assistant to full-time.

#### Reduction of 32 positions

- Dispatch – 31 positions – All Dispatch positions were transitioned to the regional North Texas Emergency Communications Center during Fiscal Year 2016. This transition is intended to improve service levels, response times, and coordination between the public safety functions of the participating cities. As the dispatch function is still funded by the City, there is no corresponding budget reduction due this change.
- Civil Engineering – 1 position – The Real Estate Program Manager position was converted to contract services during Fiscal Year 2016

An employee compensation increase pool of 3.25% for increases effective October 1, 2016 is included in Fiscal Year 2017 in addition to scheduled civil service step increases. Also, Fiscal Year 2017 includes a 12.4% increase in the budgeted employer health insurance premium costs effective January 1, 2017. Employee premium costs are expected to increase on average about \$265 per year.

The City's actuarially required contribution to the Texas Municipal Retirement System (TMRS) decreased from each year for 2013 to 2016. However, the City has continued to fund TMRS at the 2012 rate of 13.95% as part of the long-term strategy to stabilize rates and improve funded status. The 2017 actuarially required contribution will actually increase to 12.44% from the 2016 rate of 11.48%. This Budget includes funding for the TMRS contribution at 12.94% with the additional contribution over the actuarially required contribution representing an additional contribution of approximately \$192,000. The City's December 31, 2015 unfunded liability for its TMRS plan on a funding basis is \$24,821,858.

### **Economic Development Grants Fund**

To provide greater transparency regarding Economic Development incentive grants, a new fund has been established. In prior years, tax rebate grants have been netted as a reduction in property tax revenues recorded in the respective funds. Starting in Fiscal Year 2017, these grants will be recognized as an expenditure in this new fund. This fund will also be used for future one-time grants. Due to their multi-year and capital nature, transit-oriented development and retail rehabilitation and redevelopment grants will continue to be accounted for in the General and Public Safety Capital Fund.

### **Technology Funding**

With technology becoming an increasingly integral part of all operations, a long-term funding strategy was adopted for Fiscal Year 2013. This 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, 2016, Solid Waste collection services for residential services will increase from \$19.75 to \$20.00 for base services and from \$7.50 to \$7.69 for an extra container based on contractual increases from the Waste Management Contract. Additionally, the apartment monthly solid waste rate will increase from \$9.00 to \$9.57 per unit per month.

Forecasts for Fiscal Year 2017 through Fiscal Year 2019 project a need for increases in utility rates of approximately 16%. This Budget includes increases effective January 1, 2016 of 3.5% on water and sewer rates. However, this rate increase will be reevaluated after the actual Fiscal Year 2016 results are finalized.

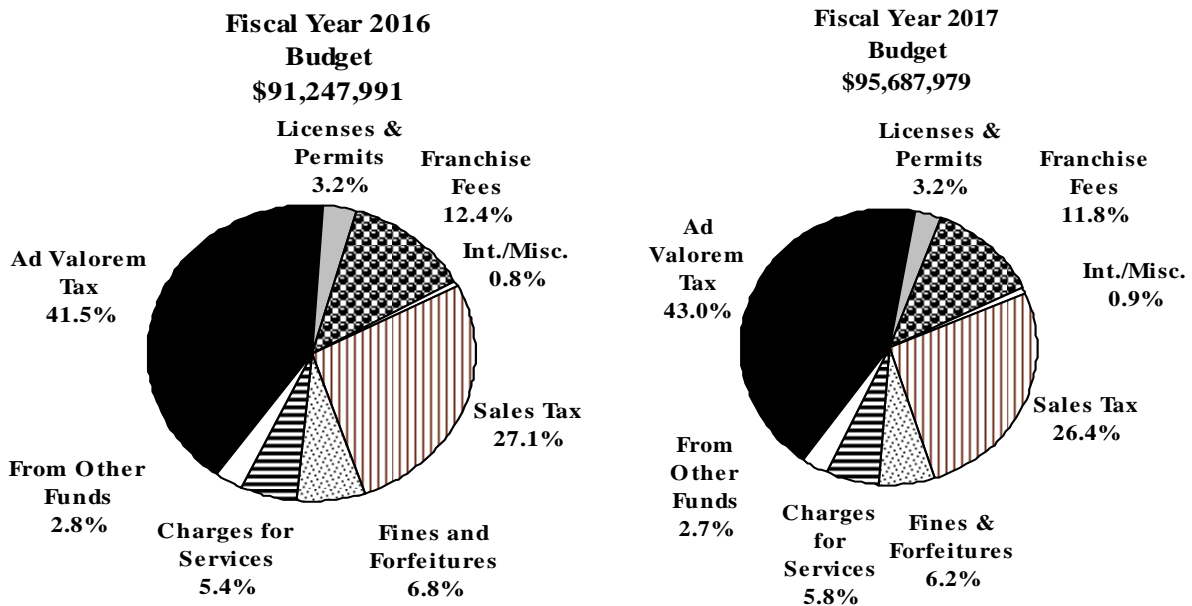
The Fiscal Year 2017 Budget includes several small General Fund fee increases. Estimated additional General Fund revenue from these fee increases total \$21,050.

## 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 2017 Budget total \$95,687,979, an increase of 4.87% from Fiscal Year 2016. General ad valorem taxes (43.0%), sales taxes (26.4%) and franchise fees (11.8%) collectively produce 81.2% of the General Fund recurring sources of funds for Fiscal Year 2017 compared to 81.0% for the previous year.

**General Fund Recurring Sources of Funds  
 Increases/Decreases from the FY 2016 Budget**

| General Fund<br>Revenue Source        | Budget<br>Amount           | % of<br>Total        | Change from<br>Prior Year  | % Change from<br>Prior Year's<br>Budget |
|---------------------------------------|----------------------------|----------------------|----------------------------|---|
| Ad Valorem Taxes, including           |                            |                      |                            |   |
| Penalties and Interest <sup>(1)</sup> | \$41,155,817               | 43.0%                | \$ 3,355,322               | 8.9%                                    |
| Sales and Use Taxes <sup>(2)</sup>    | 25,217,602                 | 26.4%                | 495,036                    | 2.0%                                    |
| Franchise Fees <sup>(3)</sup>         | 11,259,215                 | 11.8%                | (85,831)                   | (0.8%)                                  |
| Licenses and Permits                  | 3,043,206                  | 3.2%                 | 105,237                    | 3.6%                                    |
| Charges for Services <sup>(4)</sup>   | 5,590,839                  | 5.8%                 | 640,377                    | 12.9%                                   |
| Fines and Forfeitures <sup>(5)</sup>  | 5,943,903                  | 6.2%                 | (290,547)                  | (4.7%)                                  |
| Investment Income                     | 428,400                    | 0.4%                 | 181,650                    | 73.6%                                   |
| Miscellaneous                         | 509,500                    | 0.5%                 | 13,600                     | 2.7%                                    |
| From Other Funds                      | 2,539,497                  | 2.7%                 | 25,144                     | 1.0%                                    |
| <b>Total</b>                          | <u><u>\$95,687,979</u></u> | <u><u>100.0%</u></u> | <u><u>\$ 4,439,988</u></u> | 4.9%                                    |

<sup>(1)</sup> Assessed valuations of \$12,115,845,499 represent an increase of 8.84% 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 2017 sales and use tax revenue considered for recurring operating purposes are projected to be 2.0% over Fiscal Year 2016.

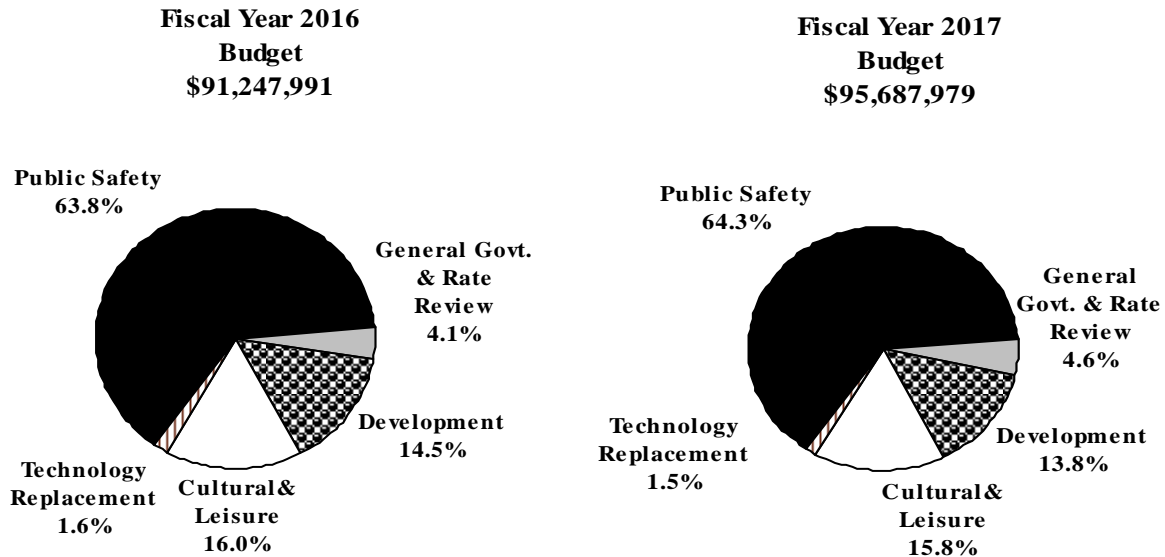
<sup>(3)</sup> Franchise fees are projected to end Fiscal Year 2016 \$11,241,602 or 0.9% less than the original budget. Fiscal Year 2017 Franchise fee are projected to increase only slightly from the Fiscal Year 2016 amounts.

<sup>(4)</sup> Increase in Charges for Services is primarily due increased ambulance fees and funding from the ambulance supplemental payment program.

<sup>(5)</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 \$95,687,979 for the Fiscal Year 2017 Budget, an increase of 4.9% from the Fiscal Year 2016 budget.



**General Fund Recurring Uses of Funds  
 Increases/Decreases from the FY 2016 Budget**

| General Fund Function             | Budget Amount       | % of Total    | Change from Prior Year | % Change from Prior Year's Budget |
|-----------------------------------|---------------------|---------------|------------------------|-----------------------------------|
| General Government <sup>(1)</sup> | \$ 4,359,630        | 4.6%          | \$ 630,473             | 16.9%                             |
| Public Safety <sup>(2)</sup>      | 61,508,004          | 64.3%         | 3,194,708              | 5.5%                              |
| Cultural and Leisure              | 15,131,687          | 15.8%         | 564,587                | 3.9%                              |
| Development                       | 13,238,658          | 13.8%         | 50,220                 | 0.4%                              |
| Technology Replacement            | 1,450,000           | 1.5%          | -                      | 0.0%                              |
| <b>Total</b>                      | <b>\$95,687,979</b> | <b>100.0%</b> | <b>\$ 4,439,988</b>    | <b>4.9%</b>                       |

<sup>(1)</sup> The increase in General Government is primarily due to salary and insurance increase pools and an increase in budgeted contingencies. Contingencies are normally budgeted at approximately 1% of expenditures. However, in the prior year the amount was reduced by \$216,000 to balance the budget.

<sup>(2)</sup> The increase in Public Safety uses of funds is primarily due to staffing additions of 15 positions in the Fire Department and three positions in the Police Department.

### *Fiscal Years 2018 and 2019 Forecasts*

Forecasted recurring sources of funds for Fiscal Years 2018 and 2019 are projected to increase only slightly with Fiscal Year 2019 forecast recurring resources only projected at 3.5% higher than the Fiscal Year 2017 Budgeted revenues.

Recurring uses of funds in the Fiscal Years 2018 and 2019 Forecasts increase by 3.8% and 3.3%, respectively. These increases are primarily due to 2% compensation increase pools and 10% increases in health insurance premiums budgeted each year and the full-year impact of Fiscal Year 2017 public safety staffing additions. Based on these forecasted recurring sources and uses of funds, additional sources or reductions in uses of \$1,774,083 in Fiscal Year 2018 and \$3,599,749 in Fiscal Year 2019 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, Economic Development Grants Fund, Utility Rate Review Fund, and General Special Revenue Fund.

The Hotel/Motel Fund balance was fully depleted in 2015, requiring a subsidy from the General Fund of \$84,933. Additional subsidies are projected at \$244,194 in Fiscal Year 2016, \$195,000 in Fiscal Year 2017, \$210,000 in Fiscal Year 2018 and \$227,000 in Fiscal Year 2019.

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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 2017 General Obligation debt service will require a debt service tax rate of \$0.177913 per hundred dollars of value. Beginning Fund Balance of \$4,629,755 represents 21.5% 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.



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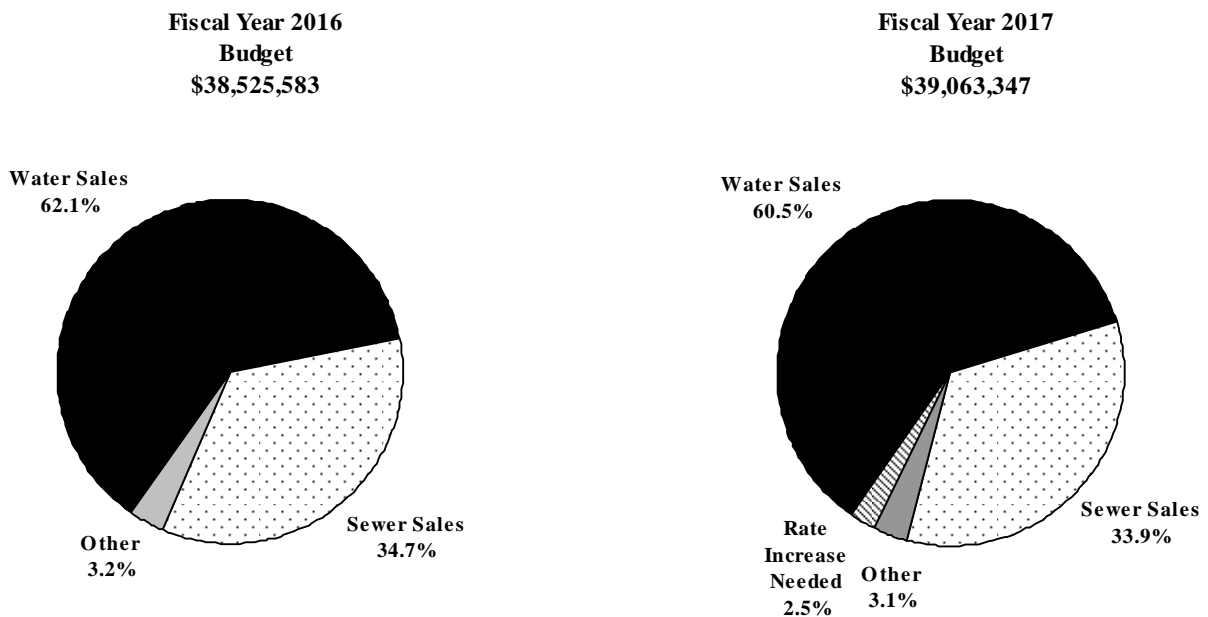
**ENTERPRISE FUNDS**

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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**

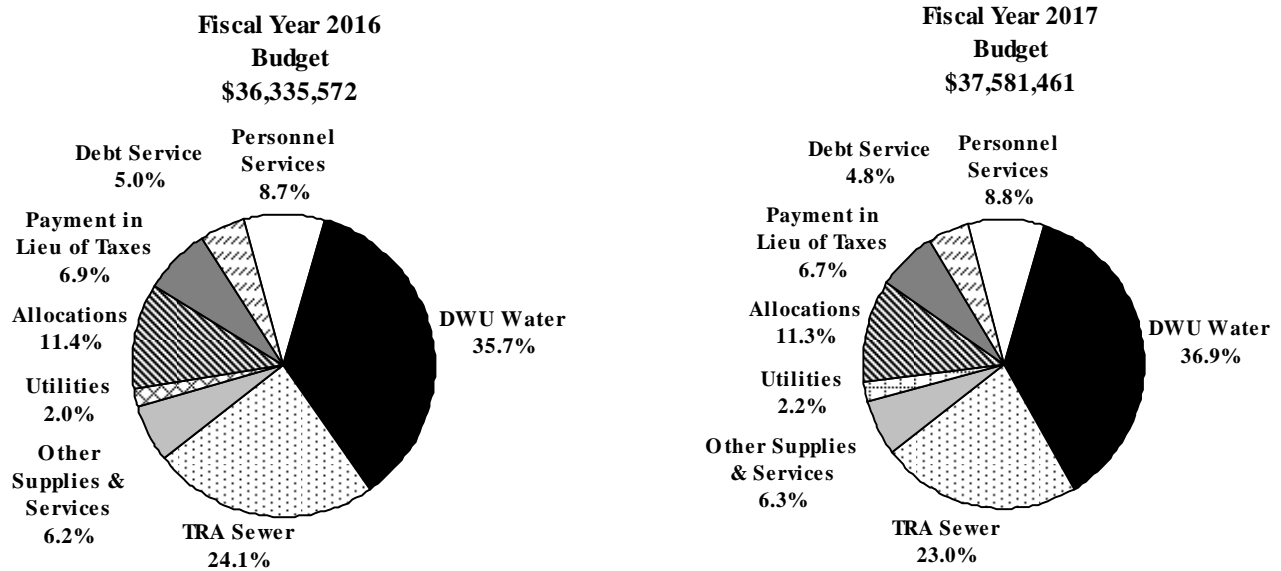
*Utility Operating Fund Recurring Sources of Funds*



Over the last few years, 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 2017 to 2019 project the need for utility rate increases of approximately 16%. This Budget includes increases effective January 1, 2017 of an average of 3.5% on water and sewer rates. However, this rate increase will be reevaluated after the actual Fiscal Year 2016 results are finalized.

Fiscal Year 2017 Recurring Sources of Funds are projected to increase 1.4% from the Fiscal Year 2016 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 \$9,266,662 in ending fund balance or 90 days of recurring uses of funds for Fiscal Year 2017. 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 was closed. The Lakes Course was reopened April 14, 2016 and the Creek Course opening is projected for August 5, 2016. Due to the closure, the management contract was terminated and the City entered into a maintenance contract with the prior management company. Fiscal Year 2016 amended budget projection include a subsidy from the General Fund of \$1,926,256. Current plans are to complete a competitive process to select a management company and negotiate a contract to begin January 1, 2017.

Due to the uncertainty with the course recovery and new management contract structure, this budget includes continued subsidies from the General Fund of \$962,128 in Fiscal Year 2017 and \$481,564 in Fiscal Year 2018.

### **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 represented an increase in the cost of collection services. The new contract was effective October 1, 2015.

The residential monthly solid waste rate included in the Fiscal Year 2017 Approved Budget is \$20.00, an increase of \$0.25 due to contractual increase from Waste Management. A portion of this residential rate is directed to funding for alley replacement. The apartment monthly solid waste rate will increase from \$9.00 to \$9.57 per unit per month.

Fiscal Year 2017 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 2017, Fleet Services Fund expenditures are projected at \$3,133,037, a decrease of .92% from Fiscal Year 2016, 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 2017 Fiscal Year with a fund balance of \$2,528,324 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 2017 with a fund balance of \$1,394,927 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 four 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 2017 budgeted ending fund balance of \$3,948,578 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 2017 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 \$21,140,000 with funding for the following projects:

|                   |                     |
|-------------------|---------------------|
| Parks Projects    | \$ 1,435,000        |
| Streets Projects  | 13,680,000          |
| Drainage Projects | 5,775,000           |
| Traffic Projects  | <u>250,000</u>      |
|                   | <u>\$21,140,000</u> |

Projects funding with Community Development Block Grant (CDBG):

|                           |                  |
|---------------------------|------------------|
| Housing Rehabilitation    | \$ 79,000        |
| Enhanced Code Enforcement | 60,091           |
| N.O.T.I.C.E. Program      | <u>689,140</u>   |
|                           | <u>\$828,231</u> |

“Pay as you go” projects:

|  |             |
|--|-------------|
| Water and Sewer Line Rehabilitation                | \$2,900,000 |
| Alley Rehabilitation                               | 1,580,781   |
| Street Rehabilitation/TOD Dedicated Ad Valorem Tax | 3,924,429   |

Neighborhood Partnership ad valorem tax funding will provide \$4,113,158 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 \$8,482,731 have been included in this budget for Strategic Community Reinvestment.

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

|  |             |
|--|-------------|
| Technology Replacement Funds             | \$1,048,665 |
| Cable Franchise Funded Projects          | 391,155     |
| Facilities Maintenance Special Projects  | 950,000     |
| Retail Rehabilitation Grant Program      | 500,000     |
| Police Station Canopy and Fence          | 354,400     |
| ECG Monitors / Defibrillator Replacement | 275,500     |
| 6 <sup>th</sup> Medic Unit               | 426,446     |
| Rainforest Lazy River Repairs            | 360,000     |
| Playground Resurfacing                   | 389,575     |
| Reinvestment Zone Projects               | 355,687     |

In addition, as part of their annual recommendation, CIPAC has proposed use of surplus funds for sidewalks, streets, and parks.



# CARROLLTON

TEXAS

## Budget Calendar

|                         |  |                               |
|-------------------------|--|-------------------------------|
| April 5<br>Tuesday      | Multi-Year Budget Presentation   | City Council<br>Budget Team   |
| April 11<br>Monday      | Budget Kick-Off Meeting  | All Departments               |
| May 9<br>Monday         | Budget Requests Due<br>All Recommended Fee Changes Due   | All Departments               |
| May 10 – June 20        | Data Entry / Technical Review  | Budget Team                   |
| May 16<br>Monday        | Preliminary Tax Roll Due   | Appraisal Districts           |
| June 23 & June 30       | Executive Team Budget Review   | Executive Team<br>Budget Team |
| June 30 – July 29       | Prepare Preliminary Budget   | Budget Team                   |
| July 25<br>Monday       | Certified Tax Roll Due   | Appraisal Districts           |
| July 29<br>Friday       | City Council Preliminary Budget Packet Distributed   | Budget Team                   |
| August 2<br>Tuesday     | City Council Work Session – Preliminary Budget<br>Presentation and Deliberation<br>Vote Setting Proposed Tax Rate, Public Hearing Dates<br>and Date for Approval of Proposed Tax Rate and Budget | City Council<br>Budget Team   |
| August 7<br>Sunday      | Publication of Proposed Property Tax Rate Notice<br>Notice of Budget Public Hearing  | Local newspaper               |
| August 16<br>Tuesday    | City Council Work Session – Preliminary Budget Deliberation<br>1 <sup>st</sup> Public Hearing on Proposed Budget and Tax Increase  | City Council<br>Budget Team   |
| September 6<br>Tuesday  | 2 <sup>nd</sup> Public Hearing on Proposed Budget and Tax Increase*  | City Council<br>Budget Team   |
| September 20<br>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       | 2015 Assessed Value Certified Roll | 2015 Sales Tax Collected <sup>(2)</sup> | Per Capita Assessed Value | Per Capita Sales Tax | Per Capita Ratio Assess. Value | Per Capita Ratio Sales Tax | Tax Rate       |
|---|-------------------------------|------------------|------------------------------------|---|---------------------------|----------------------|--------------------------------|----------------------------|----------------|
| 1                                       | Lewisville                    | 99,480           | \$ 8,458,799,976                   | \$ 21,185,685                           | \$ 85,030                 | \$ 213.00            | \$ 0.96                        | \$ 0.84                    | \$ 0.436086    |
| 2                                       | Carrollton <sup>(1)</sup>     | 125,250          | \$ 11,150,172,340                  | \$ 31,860,058                           | \$ 89,023                 | \$ 254.00            | \$ 1.00                        | \$ 1.00                    | 0.612875       |
| 3                                       | Farmers Branch <sup>(1)</sup> | 30,350           | \$ 4,539,598,200                   | \$ 14,376,011                           | \$ 149,575                | \$ 474.00            | \$ 1.68                        | \$ 1.87                    | 0.602267       |
| 4                                       | Addison <sup>(1)</sup>        | 15,530           | \$ 4,036,723,767                   | \$ 13,145,604                           | \$ 259,931                | \$ 846.00            | \$ 2.92                        | \$ 3.33                    | 0.579150       |
| 5                                       | Irving <sup>(1)</sup>         | 228,610          | \$ 21,145,852,790                  | \$ 62,495,755                           | \$ 92,497                 | \$ 273.00            | \$ 1.04                        | \$ 1.07                    | 0.594100       |
| 6                                       | Plano <sup>(1)</sup>          | 271,140          | \$ 31,281,085,222                  | \$ 77,558,042                           | \$ 115,369                | \$ 286.00            | \$ 1.30                        | \$ 1.13                    | 0.488600       |
| 7                                       | Coppell <sup>(1)</sup>        | 39,880           | \$ 6,185,615,949                   | \$ 15,243,328                           | \$ 155,106                | \$ 382.00            | \$ 1.74                        | \$ 1.50                    | 0.584000       |
| 8                                       | Arlington <sup>(1)</sup>      | 379,370          | \$ 18,461,096,788                  | \$ 56,410,525                           | \$ 48,663                 | \$ 149.00            | \$ 0.55                        | \$ 0.59                    | 0.648000       |
| 9                                       | Allen                         | 91,390           | \$ 10,176,416,783                  | \$ 17,739,105                           | \$ 111,352                | \$ 194.00            | \$ 1.25                        | \$ 0.76                    | 0.530000       |
| 10                                      | Frisco                        | 145,510          | \$ 20,795,138,029                  | \$ 39,040,304                           | \$ 142,912                | \$ 268.00            | \$ 1.61                        | \$ 1.06                    | 0.460000       |
| 11                                      | McKinney                      | 154,840          | \$ 15,284,591,241                  | \$ 21,691,728                           | \$ 98,712                 | \$ 140.00            | \$ 1.11                        | \$ 0.55                    | 0.583000       |
| 12                                      | Grand Prairie <sup>(1)</sup>  | 182,610          | \$ 10,640,153,235                  | \$ 23,735,733                           | \$ 58,267                 | \$ 130.00            | \$ 0.65                        | \$ 0.51                    | 0.669998       |
| 13                                      | Richardson                    | 102,430          | \$ 12,306,742,027                  | \$ 31,751,701                           | \$ 120,148                | \$ 310.00            | \$ 1.35                        | \$ 1.22                    | 0.635160       |
| 14                                      | The Colony                    | 39,310           | \$ 3,110,038,444                   | \$ 9,712,836                            | \$ 79,116                 | \$ 247.00            | \$ 0.89                        | \$ 0.97                    | 0.670000       |
| 15                                      | Fort Worth <sup>(1)</sup>     | 792,720          | \$ 45,833,753,661                  | \$ 87,803,608                           | \$ 57,818                 | \$ 111.00            | \$ 0.65                        | \$ 0.44                    | 0.855000       |
| 16                                      | Dallas <sup>(1)</sup>         | 1,244,270        | \$ 100,124,725,739                 | \$ 272,645,990                          | \$ 80,469                 | \$ 219.00            | \$ 0.90                        | \$ 0.86                    | 0.797000       |
| 17                                      | Mesquite                      | 142,230          | \$ 6,129,528,866                   | \$ 20,537,861                           | \$ 43,096                 | \$ 144.00            | \$ 0.48                        | \$ 0.57                    | 0.640000       |
| 18                                      | Denton <sup>(1)</sup>         | 123,200          | \$ 8,463,146,760                   | \$ 19,078,776                           | \$ 68,694                 | \$ 155.00            | \$ 0.77                        | \$ 0.61                    | 0.689750       |
| 19                                      | Garland <sup>(1)</sup>        | 232,960          | \$ 11,106,302,782                  | \$ 24,966,377                           | \$ 47,675                 | \$ 107.00            | \$ 0.54                        | \$ 0.42                    | 0.704600       |
| 20                                      | Castle Hills <sup>(1)</sup>   | 11,043           | \$ 1,731,679,593                   | \$ 390,761                              | \$ 156,812                | \$ 35.00             | \$ 1.76                        | \$ 0.14                    | 0.980000       |
| <b>Total - All Cities</b>               |                               | <b>4,452,123</b> | <b>350,961,162,192</b>             | <b>861,369,785</b>                      | ---                       | ---                  | ---                            | ---                        | ---            |
| <b>Avg. - All Cities <sup>(3)</sup></b> |                               | ---              | ---                                | ---                                     | <b>\$ 103,013</b>         | <b>\$ 246.85</b>     | <b>\$ 1.16</b>                 | <b>\$ 0.97</b>             | <b>0.70183</b> |
| <b>Weighted Avg.</b>                    |                               | ---              | ---                                | ---                                     | <b>\$ 78,830</b>          | <b>\$ 193.44</b>     | ---                            | ---                        | ---            |
| <i>2015 Weighted Avg.</i>               |                               | ---              | ---                                | ---                                     | 69,627                    | 159.94               | ---                            | ---                        | ---            |

Notes:

- (1) Reflects cities with homestead exemption.
- (2) Sales tax figures according to State Comptroller 2015 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**

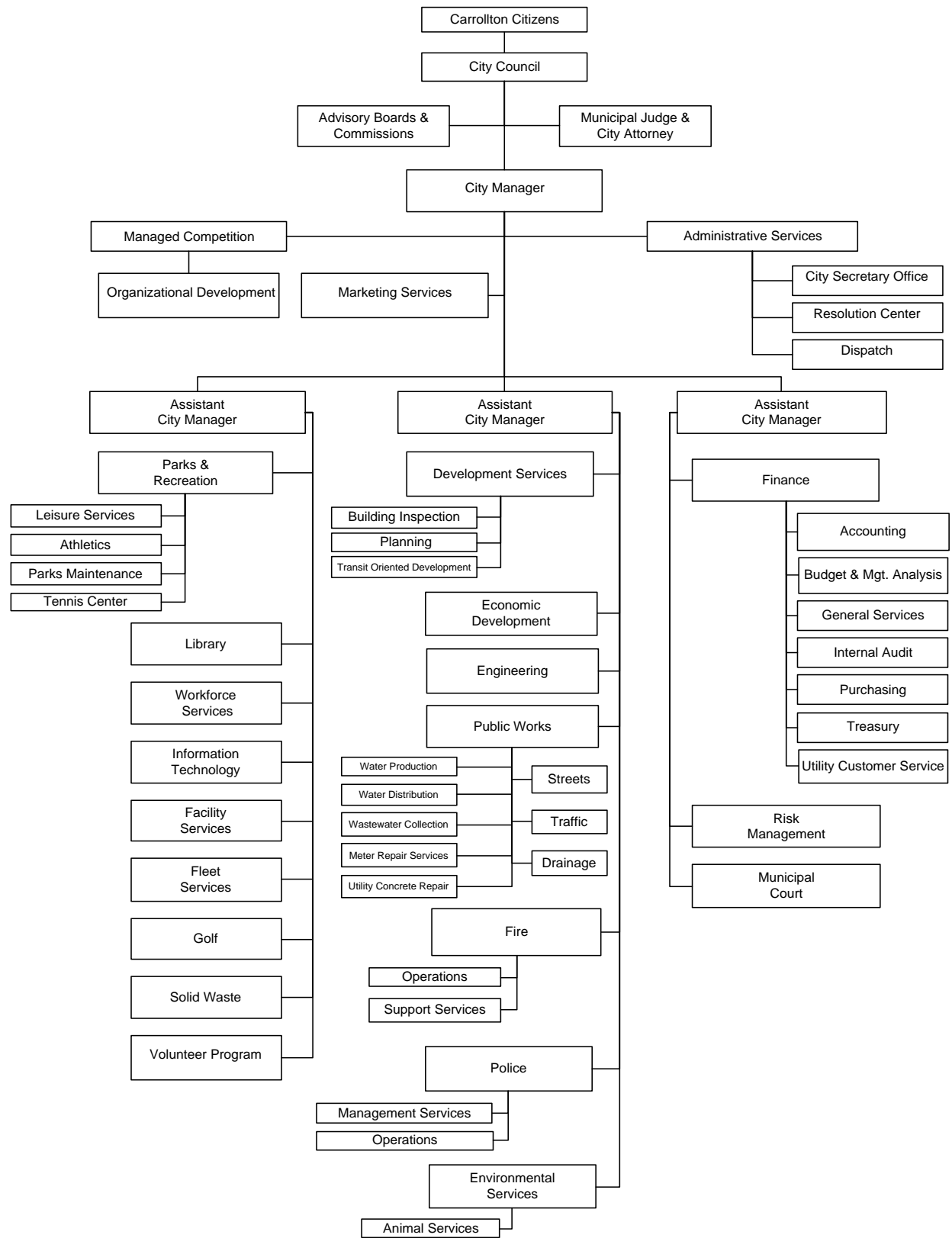
| PY RANK | OVERALL RANK | CITY                        | POP. <sup>(2)</sup> | VALUE <sup>(3)</sup> | TAX RATE    | HOMESTEAD EXEMPTION | CITY SALES TAX RATE | ANNUAL PROPERTY TAXES <sup>(3)</sup> | ANNUAL WATER CHARGE <sup>(4)</sup> | ANNUAL SEWER CHARGE <sup>(4)</sup> | ANNUAL DRAINAGE CHARGE <sup>(5) (6)</sup> | ANNUAL SANITATION CHARGE <sup>(7)</sup> | TOTAL ANNUAL CHARGE | COMBINED WATER & SEWER | SALES TAX |
|---------|--------------|-----------------------------|---------------------|----------------------|-------------|---------------------|---------------------|--------------------------------------|------------------------------------|------------------------------------|---|---|---------------------|------------------------|-----------|
| 1       | 1            | Lewisville                  | 99,480              | \$ 200,000           | \$ 0.436086 | 0%                  | 1.50%               | \$ 872                               | \$ 543                             | \$257                              | \$ -                                      | \$ 149                                  | \$ 1,821            | \$ 800                 | \$ 0.0825 |
| 4       | 2            | Carrollton                  | 125,250             | \$ 200,000           | 0.612875    | 20%                 | 1.00%               | 981                                  | 538                                | 353                                | -   | 257                                     | 2,129               | 891                    | 0.0825    |
| 2       | 3            | Farmers Branch              | 30,350              | \$ 200,000           | 0.602267    | 20%                 | 1.00%               | 964                                  | 777                                | 430                                | -   | -                                       | 2,171               | 1,207                  | 0.0825    |
| 3       | 4            | Addison                     | 15,530              | \$ 200,000           | 0.579150    | 20%                 | 1.00%               | 927                                  | 513                                | 476                                | 108                                       | 152                                     | 2,176               | 989                    | 0.0825    |
| 5       | 5            | Irving                      | 228,610             | \$ 200,000           | 0.594100    | 20%                 | 1.00%               | 951                                  | 592                                | 370                                | 36  | 254                                     | 2,203               | 962                    | 0.0825    |
| 6       | 6            | Plano                       | 271,140             | \$ 200,000           | 0.488600    | 20%                 | 1.00%               | 782                                  | 554                                | 687                                | 37  | 146                                     | 2,206               | 1,241                  | 0.0825    |
| 7       | 7            | Coppell                     | 39,880              | \$ 200,000           | 0.584000    | 5%                  | 2.00%               | 1,110                                | 585                                | 392                                | 12  | 199                                     | 2,298               | 977                    | 0.0825    |
| 8       | 8            | Arlington                   | 379,370             | \$ 200,000           | 0.648000    | 20%                 | 1.75%               | 1,037                                | 503                                | 551                                | 63  | 160                                     | 2,314               | 1,054                  | 0.0800    |
| 9       | 9            | Allen                       | 91,390              | \$ 200,000           | 0.530000    | 0%                  | 2.00%               | 1,060                                | 585                                | 511                                | 36  | 203                                     | 2,395               | 1,096                  | 0.0825    |
| 10      | 10           | Frisco                      | 145,510             | \$ 200,000           | 0.460000    | 0%                  | 2.00%               | 920                                  | 674                                | 730                                | 41  | 149                                     | 2,515               | 1,404                  | 0.0825    |
| 11      | 11           | McKinney                    | 154,840             | \$ 200,000           | 0.583000    | 0%                  | 2.00%               | 1,166                                | 733                                | 546                                | 48  | 200                                     | 2,693               | 1,279                  | 0.0825    |
| 12      | 12           | Grand Prairie               | 182,610             | \$ 200,000           | 0.669998    | 1%                  | 2.00%               | 1,327                                | 586                                | 582                                | 45  | 187                                     | 2,727               | 1,168                  | 0.0825    |
| 13      | 13           | Richardson                  | 102,430             | \$ 200,000           | 0.635160    | 0%                  | 1.00%               | 1,270                                | 821                                | 503                                | 45  | 216                                     | 2,855               | 1,324                  | 0.0825    |
| 14      | 14           | The Colony                  | 39,310              | \$ 200,000           | 0.670000    | 0%                  | 2.00%               | 1,340                                | 716                                | 539                                | 30  | 248                                     | 2,873               | 1,255                  | 0.0825    |
| 16      | 15           | Fort Worth                  | 792,720             | \$ 200,000           | 0.855000    | 20%                 | 1.50%               | 1,368                                | 643                                | 626                                | 65  | 227                                     | 2,929               | 1,269                  | 0.0825    |
| 17      | 16           | Dallas                      | 1,244,270           | \$ 200,000           | 0.797000    | 20%                 | 1.00%               | 1,275                                | 659                                | 679                                | 93  | 296                                     | 3,002               | 1,338                  | 0.0825    |
| 15      | 17           | Mesquite                    | 142,230             | \$ 200,000           | 0.640000    | 0%                  | 2.00%               | 1,280                                | 893                                | 594                                | 48  | 204                                     | 3,019               | 1,487                  | 0.0825    |
| 18      | 18           | Denton                      | 123,200             | \$ 200,000           | 0.689750    | 0.5%                | 1.50%               | 1,345                                | 811                                | 611                                | 65  | 328                                     | 3,160               | 1,422                  | 0.0825    |
| 19      | 19           | Garland                     | 232,960             | \$ 200,000           | 0.704600    | 8%                  | 1.00%               | 1,296                                | 990                                | 614                                | 35  | 254                                     | 3,189               | 1,604                  | 0.0825    |
| 20      | 20           | Castle Hills <sup>(8)</sup> | 11,043              | \$ 200,000           | 0.980000    | 6%                  | 1.50%               | 1,911                                | 908                                | 540                                | -   | 200                                     | 3,559               | 1,448                  | 0.0825    |

|                 |          |        |        |       |        |          |          |
|-----------------|----------|--------|--------|-------|--------|----------|----------|
| <b>AVERAGE:</b> | \$ 1,159 | \$ 681 | \$ 530 | \$ 40 | \$ 201 | \$ 2,612 | \$ 1,211 |
| <b>MEDIAN:</b>  | \$ 1,138 | \$ 651 | \$ 543 | \$ 39 | \$ 202 | \$ 2,604 | \$ 1,248 |

**Notes:**

- (1) Ranking based on Total Annual Charge.
- (2) Population estimates, obtained from the 2015 NCTCOG population estimates. Castle Hills from DCFWSD Website.
- (3) Annual Property Taxes calculated based on residential homestead value of \$200,000.
- (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 (1F).

# 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 (17) 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, Economic Development Grants 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 closed the course for many months, 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 2017 Budget is \$400,000, double the target fund balance. Management considers this level of fund balance necessary as a reserve for future storm damage collection costs based on the actual costs incurred for the last major storm in Fiscal Year 2008.

## Contingent Budget Planning

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

### Statement of Need

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

### Guiding Principles

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

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

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

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

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

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

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

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



# Description of Revenue Sources and Expenditure Types

## REVENUE SOURCES

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

### GENERAL FUND

#### TAX REVENUES

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

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

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

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

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

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

#### FRANCHISE FEES

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

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

#### LICENSES AND PERMITS

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

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

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

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

## **CHARGES FOR SERVICES**

### **Public Safety**

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

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

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

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

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

### **Culture and Recreation**

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

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

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

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

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

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

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

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

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

**Other Charges For Services**

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

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

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

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

**FINES AND FORFEITURES**

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

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

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

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

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

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

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

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

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

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

**INVESTMENT INCOME**

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

**MISCELLANEOUS REVENUE**

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

**TRANSFERS IN**

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

### **UTILITY FUND**

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

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

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

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

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

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

### **SOLID WASTE FUND**

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

### **GOLF COURSE FUND**

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

### **FLEET SERVICES FUND**

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

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

### **RISK MANAGEMENT FUND**

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

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

### **ADMINISTRATION FUND**

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

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

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

### **EMPLOYEE HEALTH/DISABILITY FUND**

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

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

## **EXPENDITURE/EXPENSE TYPES**

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

**Personal Services** - Consists of personnel salaries and benefits.

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

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

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

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

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

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

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



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

## **Home Rule Charter – Article IV – Budget Provisions**

### **SECTION 4.01 FISCAL YEAR.**

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

### **SECTION 4.02 PREPARATION AND SUBMISSION OF BUDGET.**

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

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

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

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

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

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

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

### **SECTION 4.03 BUDGET A PUBLIC RECORD.**

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

### **SECTION 4.04 PUBLIC HEARING**

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

### **SECTION 4.05 THE ADOPTION OF THE BUDGET**

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

**SECTION 4.06 BUDGET  
APPROPRIATIONS AND TAXATION**

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

**SECTION 4.07 UNALLOCATED  
RESERVE FUND.**

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

**SECTION 4.08 AMENDING THE  
BUDGET.**

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

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

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

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

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

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



## Budget Process Overview

### BUDGETING FOR OPERATIONS

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

The City Charter names the City Manager or his designee as the Budget Officer of the City. Budget preparation, monitoring, and analysis 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

TEXAS

City of Carrollton  
Fiscal Year 2016-17 Approved Budget

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

|   | <b>ACTUAL<br/>FY 2014-15</b> | <b>BUDGET<br/>FY 2015-16</b> | <b>ESTIMATE<br/>FY 2015-16</b> | <b>BUDGET<br/>FY 2016-17</b> | <b>% CHNG<br/>BUD/BUD</b> | <b>FORECAST<br/>FY 2017-18</b> | <b>FORECAST<br/>FY 2018-19</b> |
|---|------------------------------|------------------------------|--------------------------------|------------------------------|---------------------------|--------------------------------|--------------------------------|
| <b>Beginning Fund Balance</b>                 |                              |                              |                                |                              |                           |                                |                                |
| <b><u>Operating Funds</u></b>                 |                              |                              |                                |                              |                           |                                |                                |
| General Fund                                  | \$ 17,653,594                | \$ 14,999,670                | \$ 16,443,280                  | \$ 15,729,531                | 4.87%                     | \$ 15,729,531                  | \$ 16,325,529                  |
| Hotel/Motel Tax Fund                          | 74,492                       | -                            | -                              | -                            | 0.00%                     | -                              | -                              |
| Court Security Fund                           | 181,249                      | 239,099                      | 218,241                        | 227,141                      | (5.00%)                   | 221,191                        | 217,651                        |
| Juvenile Case Management Fund                 | 771,906                      | 929,506                      | 927,831                        | 1,058,331                    | 13.86%                    | 736,831                        | 408,731                        |
| Public Safety Grants Fund                     | -                            | -                            | -                              | -                            | 0.00%                     | -                              | -                              |
| Commercial Motor Vehicles<br>Enforcement Fund | 133,539                      | 243,339                      | 231,077                        | 202,477                      | (16.79%)                  | -                              | -                              |
| Confiscated Asset Fund                        | 295,569                      | 320,694                      | 368,543                        | 450,543                      | 40.49%                    | 18,000                         | 18,000                         |
| Economic Development Grants Fund              | -                            | -                            | -                              | -                            | 0.00%                     | -                              | -                              |
| Utility Rate Review Fund                      | 315,229                      | 312,229                      | 313,096                        | 313,096                      | 0.28%                     | -                              | -                              |
| General Special Revenue Fund                  | 357,813                      | 291,513                      | 382,130                        | 293,790                      | 0.78%                     | -                              | -                              |
| Utility Fund                                  | 12,752,449                   | 9,669,445                    | 12,248,104                     | 10,684,776                   | 10.50%                    | 9,266,662                      | 9,766,213                      |
| Golf Course Fund                              | 240,534                      | -                            | 53,484                         | -                            | 0.00%                     | -                              | -                              |
| Solid Waste Fund                              | 443,983                      | 400,000                      | 456,596                        | 400,000                      | 0.00%                     | 400,000                        | 400,000                        |
| Fleet Services Fund                           | 73,275                       | 42,697                       | 348,299                        | 348,299                      | 715.75%                   | -                              | -                              |
| Risk Management Fund                          | 2,038,883                    | 1,946,971                    | 3,032,677                      | 2,834,778                    | 45.60%                    | 2,528,324                      | 2,304,694                      |
| Administrative Services Fund                  | 1,437,237                    | 1,346,596                    | 1,766,258                      | 1,394,927                    | 3.59%                     | 1,394,927                      | 1,433,517                      |
| Employee Health and Disability Fund           | 8,225,048                    | 5,715,049                    | 5,936,578                      | 3,948,578                    | (30.91%)                  | 3,948,578                      | 3,948,578                      |
| <b>Total Operating Funds</b>                  | <b>44,994,800</b>            | <b>36,456,808</b>            | <b>42,726,194</b>              | <b>37,886,267</b>            | <b>3.92%</b>              | <b>34,244,044</b>              | <b>34,822,913</b>              |
| <b><u>Debt Service Funds</u></b>              |                              |                              |                                |                              |                           |                                |                                |
| General Debt Service Fund                     | 4,797,279                    | 4,350,329                    | 4,294,882                      | 4,629,755                    | 6.42%                     | 4,395,447                      | 4,161,139                      |
| Utility Debt Service Fund                     | 2,250,874                    | 2,226,969                    | 2,224,570                      | 2,193,053                    | (1.52%)                   | 2,153,075                      | 2,109,844                      |
| Golf Debt Service Fund                        | -                            | -                            | -                              | -                            | 0.00%                     | -                              | -                              |
| <b>Total Debt Service Funds</b>               | <b>7,048,153</b>             | <b>6,577,298</b>             | <b>6,519,452</b>               | <b>6,822,808</b>             | <b>3.73%</b>              | <b>6,548,522</b>               | <b>6,270,983</b>               |
| <b><u>Fleet Replacement Funds</u></b>         |                              |                              |                                |                              |                           |                                |                                |
| General Fleet Replacement Fund                | 1,242,287                    | 2,221,554                    | 2,447,873                      | 2,700,340                    | 21.55%                    | 3,606,426                      | 2,456,458                      |
| Utility Fleet Replacement Fund                | 908,004                      | 1,109,299                    | 1,142,626                      | 1,483,662                    | 33.75%                    | 1,642,278                      | 935,358                        |
| Golf Fleet Replacement Fund                   | 383,044                      | -                            | -                              | -                            | 0.00%                     | -                              | -                              |
| <b>Total Replacement Funds</b>                | <b>2,533,335</b>             | <b>3,330,853</b>             | <b>3,590,499</b>               | <b>4,184,002</b>             | <b>25.61%</b>             | <b>5,248,704</b>               | <b>3,391,816</b>               |
| <b>Total Beginning Funds</b>                  | <b>54,576,288</b>            | <b>46,364,959</b>            | <b>52,836,145</b>              | <b>48,893,077</b>            | <b>5.45%</b>              | <b>46,041,270</b>              | <b>44,485,712</b>              |

City of Carrollton  
Fiscal Year 2016-17 Approved Budget

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

|   | <u>ACTUAL</u><br><u>FY 2014-15</u> | <u>BUDGET</u><br><u>FY 2015-16</u> | <u>ESTIMATE</u><br><u>FY 2015-16</u> | <u>BUDGET</u><br><u>FY 2016-17</u> | <u>% CHNG</u><br><u>BUD/BUD</u> | <u>FORECAST</u><br><u>FY 2017-18</u> | <u>FORECAST</u><br><u>FY 2018-19</u> |
|---|------------------------------------|------------------------------------|--------------------------------------|------------------------------------|---------------------------------|--------------------------------------|--------------------------------------|
| <b>Recurring Sources of Funds</b>             |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| <b><u>Operating Funds</u></b>                 |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| General Fund                                  | \$ 90,068,584                      | \$ 91,247,991                      | \$ 91,881,492                        | \$ 95,687,979                      | 4.87%                           | \$ 97,539,554                        | \$ 99,023,001                        |
| Hotel/Motel Tax Fund                          | 261,984                            | 255,000                            | 376,813                              | 630,000                            | 147.06%                         | 630,000                              | 630,000                              |
| Court Security Fund                           | 127,698                            | 138,640                            | 116,400                              | 116,400                            | (16.04%)                        | 117,620                              | 118,850                              |
| Juvenile Case Management Fund                 | 252,964                            | 253,780                            | 236,000                              | 235,000                            | (7.40%)                         | 234,800                              | 235,623                              |
| Public Safety Grants Fund                     | 18,066                             | 18,400                             | 17,391                               | 18,900                             | 2.72%                           | 19,215                               | 19,540                               |
| Commercial Motor Vehicles<br>Enforcement Fund | 142,260                            | 166,250                            | 31,400                               | 30,700                             | (81.53%)                        | 30,000                               | 30,000                               |
| Confiscated Asset Fund                        | 101,677                            | 100,000                            | 177,000                              | 102,000                            | 2.00%                           | 100,000                              | 100,000                              |
| Economic Development Grants Fund              | -                                  | -                                  | -                                    | 1,757,074                          | 100.00%                         | 1,809,786                            | 1,845,982                            |
| Utility Rate Review Fund                      | 25,000                             | 25,000                             | 25,000                               | 25,000                             | 0.00%                           | 25,000                               | 25,000                               |
| General Special Revenue Fund                  | 76,812                             | 90,200                             | 100,660                              | 90,000                             | (0.22%)                         | 90,000                               | 90,000                               |
| Utility Fund                                  | 35,388,062                         | 38,525,583                         | 36,920,583                           | 39,063,347                         | 1.40%                           | 43,006,970                           | 44,858,637                           |
| Golf Course Fund                              | 557,610                            | 944,860                            | 891,376                              | 1,092,850                          | 15.66%                          | 900,000                              | 920,000                              |
| Solid Waste Fund                              | 8,238,401                          | 9,474,510                          | 9,529,960                            | 9,874,756                          | 4.22%                           | 10,196,461                           | 10,525,376                           |
| Fleet Services Fund                           | 3,186,906                          | 3,119,466                          | 3,005,566                            | 2,784,738                          | (10.73%)                        | 3,143,456                            | 3,194,704                            |
| Risk Management Fund                          | 2,009,706                          | 2,109,774                          | 2,116,399                            | 2,113,399                          | 0.17%                           | 2,217,968                            | 2,217,968                            |
| Administrative Services Fund                  | 15,800,187                         | 16,383,584                         | 16,473,884                           | 16,971,612                         | 3.59%                           | 17,479,719                           | 17,982,075                           |
| Employee Health and Disability Fund           | 9,712,549                          | 10,820,000                         | 10,062,000                           | 11,710,000                         | 8.23%                           | 12,877,000                           | 14,250,700                           |
| <b>Total Operating Funds</b>                  | <b>165,968,466</b>                 | <b>173,673,038</b>                 | <b>171,961,924</b>                   | <b>182,303,755</b>                 | <b>4.97%</b>                    | <b>190,417,549</b>                   | <b>196,067,456</b>                   |
| <b><u>Debt Service Funds</u></b>              |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| General Debt Service Fund                     | 19,895,926                         | 20,747,449                         | 20,809,783                           | 21,254,285                         | 2.44%                           | 23,011,889                           | 24,652,918                           |
| Utility Debt Service Fund                     | 1,803,871                          | 1,803,637                          | 1,803,637                            | 1,795,351                          | (0.46%)                         | 1,788,323                            | 1,780,946                            |
| Golf Debt Service Fund                        | 407,630                            | 407,630                            | 407,630                              | 373,661                            | (8.33%)                         | -                                    | -                                    |
| <b>Total Debt Service Funds</b>               | <b>22,107,427</b>                  | <b>22,958,716</b>                  | <b>23,021,050</b>                    | <b>23,423,297</b>                  | <b>2.02%</b>                    | <b>24,800,212</b>                    | <b>26,433,864</b>                    |
| <b><u>Fleet Replacement Funds</u></b>         |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| General Fleet Replacement Fund                | 2,931,868                          | 2,942,365                          | 2,847,133                            | 2,941,731                          | (0.02%)                         | 2,978,608                            | 3,197,706                            |
| Utility Fleet Replacement Fund                | 411,541                            | 414,468                            | 442,006                              | 390,237                            | (5.85%)                         | 449,304                              | 477,596                              |
| Golf Fleet Replacement Fund                   | 79,596                             | -                                  | -                                    | 98,004                             | 100.00%                         | 100,790                              | 124,740                              |
| <b>Total Replacement Funds</b>                | <b>3,423,005</b>                   | <b>3,356,833</b>                   | <b>3,289,139</b>                     | <b>3,429,972</b>                   | <b>2.18%</b>                    | <b>3,528,702</b>                     | <b>3,800,042</b>                     |
| <b>Total Recurring Sources of Funds</b>       | <b>191,498,898</b>                 | <b>199,988,587</b>                 | <b>198,272,113</b>                   | <b>209,157,024</b>                 | <b>4.58%</b>                    | <b>218,746,463</b>                   | <b>226,301,362</b>                   |

City of Carrollton  
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**COMBINED FUNDS  
OPERATING, DEBT SERVICE AND  
FLEET REPLACEMENT FUNDS**

|   | <b>ACTUAL<br/>FY 2014-15</b> | <b>BUDGET<br/>FY 2015-16</b> | <b>ESTIMATE<br/>FY 2015-16</b> | <b>BUDGET<br/>FY 2016-17</b> | <b>% CHNG<br/>BUD/BUD</b> | <b>FORECAST<br/>FY 2017-18</b> | <b>FORECAST<br/>FY 2018-19</b> |
|---|------------------------------|------------------------------|--------------------------------|------------------------------|---------------------------|--------------------------------|--------------------------------|
| <b>Recurring Uses of Funds</b>                |                              |                              |                                |                              |                           |                                |                                |
| <b><u>Operating Funds</u></b>                 |                              |                              |                                |                              |                           |                                |                                |
| General Fund                                  | \$ 84,832,831                | \$ 91,247,991                | \$ 89,959,699                  | \$ 95,687,979                | 4.87%                     | \$ 99,313,637                  | \$ 102,622,750                 |
| Hotel/Motel Tax Fund                          | 421,409                      | 468,325                      | 621,007                        | 825,000                      | 76.16%                    | 840,000                        | 857,000                        |
| Court Security Fund                           | 90,706                       | 106,000                      | 107,500                        | 122,350                      | 15.42%                    | 121,160                        | 128,500                        |
| Juvenile Case Management Fund                 | 97,039                       | 549,000                      | 105,500                        | 556,500                      | 1.37%                     | 562,900                        | 569,700                        |
| Public Safety Grants Fund                     | 18,066                       | 18,400                       | 17,391                         | 18,900                       | 2.72%                     | 19,215                         | 19,540                         |
| Commercial Motor Vehicles<br>Enforcement Fund | 44,722                       | 409,589                      | 60,000                         | 233,177                      | (43.07%)                  | 30,000                         | 30,000                         |
| Confiscated Asset Fund                        | 28,703                       | 402,694                      | 95,000                         | 534,543                      | 32.74%                    | 100,000                        | 100,000                        |
| Economic Development Grants Fund              | -                            | -                            | -                              | 1,757,074                    | 100.00%                   | 1,809,786                      | 1,845,982                      |
| Utility Rate Review Fund                      | 27,133                       | 337,229                      | 25,000                         | 338,096                      | 0.26%                     | 25,000                         | 25,000                         |
| General Special Revenue Fund                  | 52,495                       | 381,713                      | 189,000                        | 383,790                      | 0.54%                     | 90,000                         | 90,000                         |
| Utility Fund                                  | 32,992,407                   | 36,335,572                   | 35,583,911                     | 37,581,461                   | 3.43%                     | 39,607,419                     | 41,493,561                     |
| Golf Course Fund                              | 916,300                      | 2,871,116                    | 2,871,116                      | 1,576,139                    | (45.10%)                  | 526,395                        | 560,756                        |
| Solid Waste Fund                              | 7,525,011                    | 8,214,429                    | 8,102,245                      | 8,518,205                    | 3.70%                     | 8,856,142                      | 9,181,120                      |
| Fleet Services Fund                           | 2,911,882                    | 3,162,163                    | 3,005,566                      | 3,133,037                    | (0.92%)                   | 3,143,456                      | 3,194,704                      |
| Risk Management Fund                          | 1,015,912                    | 2,220,570                    | 2,314,298                      | 2,419,853                    | 8.97%                     | 2,441,598                      | 2,471,773                      |
| Administrative Services Fund                  | 15,252,651                   | 16,383,584                   | 16,205,588                     | 16,971,612                   | 3.59%                     | 17,441,129                     | 17,940,990                     |
| Employee Health and Disability Fund           | 12,001,019                   | 10,820,000                   | 12,050,000                     | 11,710,000                   | 8.23%                     | 12,877,000                     | 14,250,700                     |
| <b>Total Operating Funds</b>                  | <b>158,228,286</b>           | <b>173,928,375</b>           | <b>171,312,821</b>             | <b>182,367,716</b>           | <b>4.85%</b>              | <b>187,804,837</b>             | <b>195,382,076</b>             |
| <b><u>Debt Service Funds</u></b>              |                              |                              |                                |                              |                           |                                |                                |
| General Debt Service Fund                     | 20,398,323                   | 21,421,482                   | 20,474,910                     | 21,488,593                   | 0.31%                     | 23,246,197                     | 24,887,226                     |
| Utility Debt Service Fund                     | 1,830,175                    | 1,835,154                    | 1,835,154                      | 1,835,329                    | 0.01%                     | 1,831,554                      | 1,840,729                      |
| Golf Debt Service Fund                        | 407,630                      | 407,630                      | 407,630                        | 373,661                      | (8.33%)                   | -                              | -                              |
| <b>Total Debt Service Funds</b>               | <b>22,636,128</b>            | <b>23,664,266</b>            | <b>22,717,694</b>              | <b>23,697,583</b>            | <b>0.14%</b>              | <b>25,077,751</b>              | <b>26,727,955</b>              |
| <b><u>Fleet Replacement Funds</u></b>         |                              |                              |                                |                              |                           |                                |                                |
| General Fleet Replacement Fund                | 2,226,282                    | 2,699,998                    | 2,594,666                      | 2,035,645                    | (24.61%)                  | 4,128,576                      | 5,495,176                      |
| Utility Fleet Replacement Fund                | 176,919                      | 66,065                       | 100,970                        | 231,621                      | 250.60%                   | 1,156,224                      | 602,891                        |
| Golf Fleet Replacement Fund                   | 21,000                       | -                            | -                              | 353,200                      | 100.00%                   | 149,100                        | 14,400                         |
| <b>Total Replacement Funds</b>                | <b>2,424,201</b>             | <b>2,766,063</b>             | <b>2,695,636</b>               | <b>2,620,466</b>             | <b>(5.26%)</b>            | <b>5,433,900</b>               | <b>6,112,467</b>               |
| <b>Total Recurring Uses of Funds</b>          | <b>183,288,615</b>           | <b>200,358,704</b>           | <b>196,726,151</b>             | <b>208,685,765</b>           | <b>4.16%</b>              | <b>218,316,488</b>             | <b>228,222,498</b>             |

City of Carrollton  
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**COMBINED FUNDS  
OPERATING, DEBT SERVICE AND  
FLEET REPLACEMENT FUNDS**

|   | <u>ACTUAL</u><br><u>FY 2014-15</u> | <u>BUDGET</u><br><u>FY 2015-16</u> | <u>ESTIMATE</u><br><u>FY 2015-16</u> | <u>BUDGET</u><br><u>FY 2016-17</u> | <u>% CHNG</u><br><u>BUD/BUD</u> | <u>FORECAST</u><br><u>FY 2017-18</u> | <u>FORECAST</u><br><u>FY 2018-19</u> |
|---|------------------------------------|------------------------------------|--------------------------------------|------------------------------------|---------------------------------|--------------------------------------|--------------------------------------|
| <b>Non-recurring "One-time"</b>               |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| <b>Sources of Funds</b>                       |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| <b><u>Operating Funds</u></b>                 |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| General Fund                                  | \$ 7,558,331                       | \$ 10,013,064                      | \$ 10,796,484                        | \$ 10,970,292                      | 9.56%                           | \$ 10,808,564                        | \$ 11,024,735                        |
| Hotel/Motel Tax Fund                          | 84,933                             | 213,325                            | 244,194                              | 195,000                            | (8.59%)                         | 210,000                              | 227,000                              |
| Court Security Fund                           | -                                  | -                                  | -                                    | -                                  | 0.00%                           | -                                    | -                                    |
| Juvenile Case Management Fund                 | -                                  | -                                  | -                                    | -                                  | 0.00%                           | -                                    | -                                    |
| Public Safety Grants Fund                     | -                                  | -                                  | -                                    | -                                  | 0.00%                           | -                                    | -                                    |
| Commercial Motor Vehicles<br>Enforcement Fund | -                                  | -                                  | -                                    | -                                  | 0.00%                           | -                                    | -                                    |
| Confiscated Asset Fund                        | -                                  | -                                  | -                                    | -                                  | 0.00%                           | -                                    | -                                    |
| Economic Development Grants Fund              | -                                  | -                                  | -                                    | -                                  | 0.00%                           | -                                    | -                                    |
| Utility Rate Review Fund                      | -                                  | -                                  | -                                    | -                                  | 0.00%                           | -                                    | -                                    |
| General Special Revenue Fund                  | -                                  | -                                  | -                                    | -                                  | 0.00%                           | -                                    | -                                    |
| Utility Fund                                  | -                                  | -                                  | -                                    | -                                  | 0.00%                           | -                                    | -                                    |
| Golf Course Fund                              | 441,640                            | 1,926,256                          | 1,926,256                            | 962,128                            | (50.05%)                        | 481,564                              | -                                    |
| 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>8,084,904</u>                   | <u>12,152,645</u>                  | <u>12,966,934</u>                    | <u>12,127,420</u>                  | <u>(0.21%)</u>                  | <u>11,500,128</u>                    | <u>11,251,735</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                            | -                                  | -                                    | -                                  | 0.00%                           | -                                    | -                                    |
| Utility Fleet Replacement Fund                | -                                  | -                                  | -                                    | -                                  | 0.00%                           | -                                    | -                                    |
| Golf Fleet Replacement Fund                   | -                                  | -                                  | -                                    | 255,196                            | 100.00%                         | 48,310                               | -                                    |
| <b>Total Replacement Funds</b>                | <u>500,000</u>                     | <u>-</u>                           | <u>-</u>                             | <u>255,196</u>                     | <u>0.00%</u>                    | <u>48,310</u>                        | <u>-</u>                             |
| <b>Total Non-recurring "One-time"</b>         |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| <b>Sources of Funds</b>                       | <u>8,584,904</u>                   | <u>12,152,645</u>                  | <u>12,966,934</u>                    | <u>12,382,616</u>                  | <u>1.89%</u>                    | <u>11,548,438</u>                    | <u>11,251,735</u>                    |



City of Carrollton  
 Fiscal Year 2016-17 Approved Budget

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

|   | <u>ACTUAL</u><br><u>FY 2014-15</u> | <u>BUDGET</u><br><u>FY 2015-16</u> | <u>ESTIMATE</u><br><u>FY 2015-16</u> | <u>BUDGET</u><br><u>FY 2016-17</u> | <u>% CHNG</u><br><u>BUD/BUD</u> | <u>FORECAST</u><br><u>FY 2017-18</u> | <u>FORECAST</u><br><u>FY 2018-19</u> |
|---|------------------------------------|------------------------------------|--------------------------------------|------------------------------------|---------------------------------|--------------------------------------|--------------------------------------|
| <b>Non-recurring "One-time"</b>               |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| <b>Uses of Funds</b>                          |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| <b><u>Operating Funds</u></b>                 |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| General Fund                                  | \$ 14,004,398                      | \$ 10,013,064                      | \$ 13,432,026                        | \$ 10,970,292                      | 9.56%                           | \$ 10,212,566                        | \$ 10,480,771                        |
| 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<br>Enforcement Fund | -                                  | -                                  | -                                    | -                                  | 0.00%                           | -                                    | -                                    |
| Confiscated Asset Fund                        | -                                  | -                                  | -                                    | -                                  | 0.00%                           | -                                    | -                                    |
| Economic Development Grants Fund              | -                                  | -                                  | -                                    | -                                  | 0.00%                           | -                                    | -                                    |
| Utility Rate Review Fund                      | -                                  | -                                  | -                                    | -                                  | 0.00%                           | -                                    | -                                    |
| General Special Revenue Fund                  | -                                  | -                                  | -                                    | -                                  | 0.00%                           | -                                    | -                                    |
| Utility Fund                                  | 2,900,000                          | 2,900,000                          | 2,900,000                            | 2,900,000                          | 0.00%                           | 2,900,000                            | 2,900,000                            |
| Golf Course Fund                              | 270,000                            | -                                  | -                                    | 478,839                            | 100.00%                         | 855,169                              | 359,244                              |
| Solid Waste Fund                              | 700,777                            | 1,260,081                          | 1,484,311                            | 1,356,551                          | 7.66%                           | 1,340,319                            | 1,344,256                            |
| Fleet Services Fund                           | -                                  | -                                  | -                                    | -                                  | 0.00%                           | -                                    | -                                    |
| Risk Management Fund                          | -                                  | -                                  | -                                    | -                                  | 0.00%                           | -                                    | -                                    |
| Administrative Services Fund                  | 218,515                            | -                                  | 639,627                              | -                                  | 0.00%                           | -                                    | -                                    |
| Employee Health and Disability Fund           | -                                  | -                                  | -                                    | -                                  | 0.00%                           | -                                    | -                                    |
| <b>Total Operating Funds</b>                  | <b>18,093,690</b>                  | <b>14,173,145</b>                  | <b>18,455,964</b>                    | <b>15,705,682</b>                  | <b>10.81%</b>                   | <b>15,308,054</b>                    | <b>15,084,271</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                   | 441,640                            | -                                  | -                                    | -                                  | 0.00%                           | -                                    | -                                    |
| <b>Total Replacement Funds</b>                | <b>441,640</b>                     | <b>-</b>                           | <b>-</b>                             | <b>-</b>                           | <b>100.00%</b>                  | <b>-</b>                             | <b>-</b>                             |
| <b>Non-recurring "One-time"</b>               |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| <b>Uses of Funds</b>                          |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
|   | <b>18,535,330</b>                  | <b>14,173,145</b>                  | <b>18,455,964</b>                    | <b>15,705,682</b>                  | <b>10.81%</b>                   | <b>15,308,054</b>                    | <b>15,084,271</b>                    |

City of Carrollton  
 Fiscal Year 2016-17 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 2014-15</u> | <u>FY 2015-16</u> | <u>FY 2015-16</u> | <u>FY 2016-17</u> | <u>BUD/BUD</u> | <u>FY 2017-18</u> | <u>FY 2018-19</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%          | \$ 1,774,083      | \$ 3,599,749      |
| 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%          | -                 | -                 |
| Economic Development Grants 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>1,774,083</b>  | <b>3,599,749</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>1,774,083</b>  | <b>3,599,749</b>  |

City of Carrollton  
Fiscal Year 2016-17 Approved Budget

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

|   | <b>ACTUAL<br/>FY 2014-15</b> | <b>BUDGET<br/>FY 2015-16</b> | <b>ESTIMATE<br/>FY 2015-16</b> | <b>BUDGET<br/>FY 2016-17</b> | <b>% CHNG<br/>BUD/BUD</b> | <b>FORECAST<br/>FY 2017-18</b> | <b>FORECAST<br/>FY 2018-19</b> |
|---|------------------------------|------------------------------|--------------------------------|------------------------------|---------------------------|--------------------------------|--------------------------------|
| <b>Ending Fund Balance</b>                    |                              |                              |                                |                              |                           |                                |                                |
| <b>Operating Funds</b>                        |                              |                              |                                |                              |                           |                                |                                |
| General Fund                                  | \$ 16,443,280                | \$ 14,999,670                | \$ 15,729,531                  | \$ 15,729,531                | 4.87%                     | \$ 16,325,529                  | \$ 16,869,493                  |
| Hotel/Motel Tax Fund                          | -                            | -                            | -                              | -                            | 0.00%                     | -                              | -                              |
| Court Security Fund                           | 218,241                      | 271,739                      | 227,141                        | 221,191                      | (18.60%)                  | 217,651                        | 208,001                        |
| Juvenile Case Management Fund                 | 927,831                      | 634,286                      | 1,058,331                      | 736,831                      | 16.17%                    | 408,731                        | 74,654                         |
| Public Safety Grants Fund                     | -                            | -                            | -                              | -                            | 0.00%                     | -                              | -                              |
| Commercial Motor Vehicles<br>Enforcement Fund | 231,077                      | -                            | 202,477                        | -                            | 0.00%                     | -                              | -                              |
| Confiscated Asset Fund                        | 368,543                      | 18,000                       | 450,543                        | 18,000                       | 0.00%                     | 18,000                         | 18,000                         |
| Economic Development Grants Fund              | -                            | -                            | -                              | -                            | 0.00%                     | -                              | -                              |
| Utility Rate Review Fund                      | 313,096                      | -                            | 313,096                        | -                            | 0.00%                     | -                              | -                              |
| General Special Revenue Fund                  | 382,130                      | -                            | 293,790                        | -                            | 0.00%                     | -                              | -                              |
| Utility Fund                                  | 12,248,104                   | 8,959,456                    | 10,684,776                     | 9,266,662                    | 3.43%                     | 9,766,213                      | 10,231,289                     |
| Golf Course Fund                              | 53,484                       | -                            | -                              | -                            | 0.00%                     | -                              | -                              |
| Solid Waste Fund                              | 456,596                      | 400,000                      | 400,000                        | 400,000                      | 0.00%                     | 400,000                        | 400,000                        |
| Fleet Services Fund                           | 348,299                      | -                            | 348,299                        | -                            | 0.00%                     | -                              | -                              |
| Risk Management Fund                          | 3,032,677                    | 1,836,175                    | 2,834,778                      | 2,528,324                    | 37.70%                    | 2,304,694                      | 2,050,889                      |
| Administrative Services Fund                  | 1,766,258                    | 1,346,596                    | 1,394,927                      | 1,394,927                    | 3.59%                     | 1,433,517                      | 1,474,602                      |
| Employee Health and Disability Fund           | 5,936,578                    | 5,715,049                    | 3,948,578                      | 3,948,578                    | (30.91%)                  | 3,948,578                      | 3,948,578                      |
| <b>Total Operating Funds</b>                  | <b>42,726,194</b>            | <b>34,180,971</b>            | <b>37,886,267</b>              | <b>34,244,044</b>            | <b>0.18%</b>              | <b>34,822,913</b>              | <b>35,275,506</b>              |
| <b>Debt Service Funds</b>                     |                              |                              |                                |                              |                           |                                |                                |
| General Debt Service Fund                     | 4,294,882                    | 3,676,296                    | 4,629,755                      | 4,395,447                    | 19.56%                    | 4,161,139                      | 3,926,831                      |
| Utility Debt Service Fund                     | 2,224,570                    | 2,195,452                    | 2,193,053                      | 2,153,075                    | (1.93%)                   | 2,109,844                      | 2,050,061                      |
| Golf Debt Service Fund                        | -                            | -                            | -                              | -                            | 0.00%                     | -                              | -                              |
| <b>Total Debt Service Funds</b>               | <b>6,519,452</b>             | <b>5,871,748</b>             | <b>6,822,808</b>               | <b>6,548,522</b>             | <b>11.53%</b>             | <b>6,270,983</b>               | <b>5,976,892</b>               |
| <b>Fleet Replacement Funds</b>                |                              |                              |                                |                              |                           |                                |                                |
| General Fleet Replacement Fund                | 2,447,873                    | 2,463,921                    | 2,700,340                      | 3,606,426                    | 46.37%                    | 2,456,458                      | 158,988                        |
| Utility Fleet Replacement Fund                | 1,142,626                    | 1,457,702                    | 1,483,662                      | 1,642,278                    | 12.66%                    | 935,358                        | 810,063                        |
| Golf Fleet Replacement Fund                   | -                            | -                            | -                              | -                            | 0.00%                     | -                              | 110,340                        |
| <b>Total Replacement Funds</b>                | <b>3,590,499</b>             | <b>3,921,623</b>             | <b>4,184,002</b>               | <b>5,248,704</b>             | <b>33.84%</b>             | <b>3,391,816</b>               | <b>1,079,391</b>               |
| <b>Total Ending Fund Balances</b>             | <b>\$ 52,836,145</b>         | <b>\$ 43,974,342</b>         | <b>\$ 48,893,077</b>           | <b>\$ 46,041,270</b>         | <b>4.70%</b>              | <b>\$ 44,485,712</b>           | <b>\$ 42,331,789</b>           |



# CARROLLTON

TEXAS

**COMBINED FUNDS  
 CAPITAL PROJECTS FUNDS  
 FISCAL YEAR 2017**

**Unbudgeted Resources:**

|                                   |                   |
|-----------------------------------|-------------------|
| General and Public Safety Capital | \$ 16,855,785     |
| Community Development             | 5,249,519         |
| Parks                             | 3,714,608         |
| Streets                           | 22,788,107        |
| Drainage                          | 5,979,866         |
| Traffic                           | 677,892           |
| Tax Increment Reinvestment Zone   | 355,687           |
| Utility                           | 4,585,849         |
| Golf Course                       | 222,952           |
|                                   | <u>60,430,265</u> |

**Additional Projects: \***

|                                   |                   |
|-----------------------------------|-------------------|
| General and Public Safety Capital | 16,855,785        |
| Community Development             | 5,249,519         |
| Parks                             | 3,714,608         |
| Streets                           | 22,788,107        |
| Drainage                          | 5,979,866         |
| Traffic                           | 677,892           |
| Tax Increment Reinvestment Zone   | 355,687           |
| Utility                           | 4,585,849         |
| Golf Course                       | 222,952           |
|                                   | <u>60,430,265</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**  
**T E X A S**

## Personnel Schedule

|  | <b>2012-13</b> | <b>2013-14</b> | <b>2014-15</b> | <b>2015-16</b> | <b>2016-17</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               | 73.000         | 79.500         | 104.000        | 114.000        | 110.000        |
| Police Operations                        | 133.000        | 131.000        | 106.000        | 103.000        | 110.000        |
| Dispatch                                 | 31.000         | 31.000         | 31.000         | 31.000         | -              |
| Fire Operations                          | 142.000        | 144.000        | 144.000        | 144.000        | 159.000        |
| Fire Support Services                    | 12.000         | 15.000         | 14.000         | 14.000         | 14.000         |
| Municipal Court                          | 16.750         | 19.100         | 21.100         | 20.100         | 20.100         |
| Environmental Services                   | 21.500         | 20.500         | 20.500         | 20.500         | 21.500         |
| Animal Services                          | 10.000         | 11.000         | 11.000         | 10.500         | 10.500         |
| <b>Total Public Safety</b>               | <b>439.250</b> | <b>451.100</b> | <b>451.600</b> | <b>457.100</b> | <b>445.100</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          | 6.000          | 6.000          |
| Rosemeade Recreation Center              | 5.000          | 5.250          | 6.250          | 4.000          | 4.000          |
| Crosby Recreation Center                 | 5.000          | 5.000          | 5.000          | 4.000          | 4.000          |
| Senior Center                            | 3.250          | 3.250          | 3.250          | 3.000          | 3.000          |
| A.W. Perry Museum                        | 1.000          | 1.000          | 1.000          | 1.000          | 1.000          |
| Athletics                                | 24.000         | 28.000         | 28.000         | 29.000         | 31.000         |
| Parks - Non-Contract                     | 12.000         | 8.000          | 8.000          | 8.000          | 9.000          |
| Parks - Contract                         | 22.000         | 22.000         | 24.000         | 23.000         | 23.000         |
| Tennis Center                            | 4.000          | 1.000          | -              | -              | -              |
| <b>Total Cultural &amp; Recreational</b> | <b>119.000</b> | <b>116.250</b> | <b>118.250</b> | <b>115.750</b> | <b>118.750</b> |
| <b><u>Development</u></b>                |                |                |                |                |                |
| Transportation Engineering               | 7.000          | 7.000          | 7.000          | 7.000          | 7.000          |
| Engineering                              | 13.000         | 13.000         | 14.000         | 14.000         | 13.000         |
| 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              | 14.000         | 14.000         | 14.000         | 14.000         | 14.000         |
| Building Inspection                      | 19.000         | 19.000         | 21.000         | 22.000         | 23.000         |
| Planning                                 | 2.750          | 3.000          | 3.000          | 3.000          | 3.000          |
| Economic Development                     | 2.000          | 1.000          | 2.000          | 2.000          | 2.000          |
| Transit Oriented Development             | 1.000          | 1.000          | 1.000          | 1.000          | 1.000          |
| <b>Total Development</b>                 | <b>108.750</b> | <b>108.000</b> | <b>112.000</b> | <b>113.000</b> | <b>113.000</b> |
| <b>Total General Fund</b>                | <b>667.000</b> | <b>675.350</b> | <b>681.850</b> | <b>685.850</b> | <b>676.850</b> |

**Personnel Schedule**

|  | <b>2012-13</b> | <b>2013-14</b> | <b>2014-15</b> | <b>2015-16</b> | <b>2016-17</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         | 14.000         | 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>52.000</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                      | 7.500          | 7.750          | 8.750          | 8.000          | 8.000          |
| Resolution Center                          | 7.750          | 10.500         | 10.500         | 11.500         | 13.500         |
| Organizational Development                 | 2.000          | 2.000          | 2.000          | 2.000          | 2.000          |
| Marketing Services                         | 3.000          | 4.500          | 4.500          | 4.500          | 4.750          |
| City Attorney                              | 4.600          | 5.400          | 6.025          | 5.900          | 6.150          |
| <b>Total General Government</b>            | <b>24.850</b>  | <b>30.150</b>  | <b>31.775</b>  | <b>31.900</b>  | <b>34.400</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          | 2.000          | 2.000          | 2.000          |
| Utility Customer Service                   | 17.500         | 18.500         | 19.500         | 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          | 8.000          |
| Facility Maintenance                       | 6.500          | 7.250          | 7.500          | 7.500          | 7.500          |
| <b>Total Administration</b>                | <b>51.000</b>  | <b>52.750</b>  | <b>54.250</b>  | <b>54.250</b>  | <b>54.500</b>  |
| <b>Total Administrative Services Fund</b>  | <b>75.850</b>  | <b>82.900</b>  | <b>86.025</b>  | <b>86.150</b>  | <b>88.900</b>  |
| <b><u>SPECIAL REVENUE FUNDS</u></b>        |                |                |                |                |                |
| Special Revenue Funds                      | 3.000          | 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          | 4.000          |
| <b>CITY TOTAL</b>                          | <b>801.350</b> | <b>817.750</b> | <b>827.375</b> | <b>831.500</b> | <b>826.250</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

TEXAS

City of Carrollton  
 Fiscal Year 2016-17 Approved Budget

**GENERAL FUND  
 EXECUTIVE SUMMARY**

|  | ACTUAL<br>FY 2014-15 | AMENDED<br>BUDGET<br>FY 2015-16 | ESTIMATE<br>FY 2015-16 | BUDGET<br>FY 2016-17 | % CHNG<br>BUD/BUD | FORECAST<br>FY 2017-18 | FORECAST<br>FY 2018-19 |
|--|----------------------|---------------------------------|------------------------|----------------------|-------------------|------------------------|------------------------|
| Beginning Fund Balance   | \$ 17,653,594        | \$ 14,999,670                   | \$ 16,443,280          | \$ 15,729,531        | 4.87%             | \$ 15,729,531          | \$ 16,325,529          |
| Total Recurring Sources of Funds   | 90,068,584           | 91,247,991                      | 91,881,492             | 95,687,979           | 4.87%             | 97,539,554             | 99,023,001             |
| Total Recurring Uses of Funds  | 84,832,831           | 91,247,991                      | 89,959,699             | 95,687,979           | 4.87%             | 99,313,637             | 102,622,750            |
| <b>Net Recurring Funds</b>   | <b>5,235,753</b>     | <b>-</b>                        | <b>1,921,793</b>       | <b>-</b>             |                   | <b>(1,774,083)</b>     | <b>(3,599,749)</b>     |
| Total Non-recurring "One-time"<br>Sources of Funds   | 7,558,331            | 10,013,064                      | 10,796,484             | 10,970,292           | 9.56%             | 10,808,564             | 11,024,735             |
| Total Non-recurring "One-time"<br>Uses of Funds  | 14,004,398           | 10,013,064                      | 13,432,026             | 10,970,292           | 9.56%             | 10,212,566             | 10,480,771             |
| <b>Net Non-recurring "One-time" Funds</b>  | <b>(6,446,067)</b>   | <b>-</b>                        | <b>(2,635,542)</b>     | <b>-</b>             |                   | <b>595,998</b>         | <b>543,964</b>         |
| <b>The Bottom Line - Net Recurring<br/>and Non-recurring Funds</b>   | <b>(1,210,314)</b>   | <b>-</b>                        | <b>(713,749)</b>       | <b>-</b>             |                   | <b>(1,178,085)</b>     | <b>(3,055,785)</b>     |
| <b>Additional recurring sources or<br/>reductions in recurring uses needed<br/>to maintain Target Fund Balance</b> | <b>-</b>             | <b>-</b>                        | <b>-</b>               | <b>-</b>             |                   | <b>1,774,083</b>       | <b>3,599,749</b>       |
| Ending Fund Balance  | \$ 16,443,280        | \$ 14,999,670                   | \$ 15,729,531          | \$ 15,729,531        | 4.87%             | \$ 16,325,529          | \$ 16,869,493          |
| Days of Recurring Uses of Funds  | 71                   | 60                              | 64                     | 60                   |                   | 60                     | 60                     |

City of Carrollton  
Fiscal Year 2016-17 Approved Budget

**GENERAL FUND**

|  | ACTUAL<br>FY 2014-15 | AMENDED<br>BUDGET<br>FY 2015-16 | ESTIMATE<br>FY 2015-16 | BUDGET<br>FY 2016-17 | % CHNG<br>BUD/BUD | FORECAST<br>FY 2017-18 | FORECAST<br>FY 2018-19 |
|--|----------------------|---------------------------------|------------------------|----------------------|-------------------|------------------------|------------------------|
| <b>Beginning Fund Balance</b>  | \$ 17,653,594        | \$ 14,999,670                   | \$ 16,443,280          | \$ 15,729,531        | 4.87%             | \$ 15,729,531          | \$ 16,325,529          |
| <b>Recurring Sources of Funds</b>  |                      |                                 |                        |                      |                   |                        |                        |
| Taxes  | 59,750,762           | 62,523,061                      | 62,838,139             | 66,373,419           | 6.16%             | 68,102,996             | 69,458,756             |
| Franchise Fees   | 11,395,148           | 11,345,046                      | 11,241,602             | 11,259,215           | (0.76%)           | 11,280,079             | 11,304,202             |
| Licenses and Permits   | 2,797,402            | 2,937,969                       | 3,043,206              | 3,043,206            | 3.58%             | 3,043,206              | 3,043,206              |
| Charges for Services   | 5,262,071            | 4,950,462                       | 5,382,789              | 5,590,839            | 12.94%            | 5,585,718              | 5,581,109              |
| Fines and Forfeitures  | 6,692,041            | 6,234,450                       | 5,943,903              | 5,943,903            | (4.66%)           | 6,003,343              | 6,063,376              |
| Investment Income  | 237,911              | 246,750                         | 408,000                | 428,400              | 73.62%            | 449,820                | 472,311                |
| Miscellaneous  | 614,891              | 495,900                         | 509,500                | 509,500              | 2.74%             | 509,500                | 509,500                |
| Utility Operating Fund -<br>Payment in Lieu of Taxes   | 2,489,458            | 2,514,353                       | 2,514,353              | 2,539,497            | 1.00%             | 2,564,892              | 2,590,541              |
| Solid Waste Fund Support   | 828,900              | -                               | -                      | -                    | 0.00%             | -                      | -                      |
| <b>Total Recurring Sources of Funds</b>  | <b>90,068,584</b>    | <b>91,247,991</b>               | <b>91,881,492</b>      | <b>95,687,979</b>    | <b>4.87%</b>      | <b>97,539,554</b>      | <b>99,023,001</b>      |
| <b>Recurring Uses of Funds</b>   |                      |                                 |                        |                      |                   |                        |                        |
| Personnel Services   | 55,193,238           | 57,190,162                      | 57,641,340             | 60,129,582           | 5.14%             | 62,940,421             | 65,315,199             |
| Supplies and Services  | 9,269,888            | 12,327,028                      | 11,271,348             | 13,498,834           | 9.51%             | 13,755,469             | 14,077,376             |
| Utilities  | 2,311,408            | 2,382,566                       | 2,247,695              | 2,296,971            | (3.59%)           | 2,311,022              | 2,314,716              |
| Allocations*   | 15,934,425           | 17,318,226                      | 16,779,460             | 17,715,530           | 2.29%             | 18,378,559             | 19,008,477             |
| Capital Outlay   | 662,990              | 555,009                         | 553,992                | 572,062              | 3.07%             | 453,166                | 431,982                |
| Utility Rate Review  | 25,000               | 25,000                          | 25,000                 | 25,000               | 0.00%             | 25,000                 | 25,000                 |
| Essential Technology<br>Replacement Funds  | 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  | (14,118)             | -                               | (9,136)                | -                    | 0.00%             | -                      | -                      |
| <b>Total Recurring Uses of Funds</b>   | <b>84,832,831</b>    | <b>91,247,991</b>               | <b>89,959,699</b>      | <b>95,687,979</b>    | <b>4.87%</b>      | <b>99,313,637</b>      | <b>102,622,750</b>     |
| <b>Net Recurring Funds</b>   | <b>5,235,753</b>     | <b>-</b>                        | <b>1,921,793</b>       | <b>-</b>             |                   | <b>(1,774,083)</b>     | <b>(3,599,749)</b>     |
| <b>Non-recurring "One-time"<br/>Sources of Funds</b>   |                      |                                 |                        |                      |                   |                        |                        |
| Sales Tax  | 7,150,701            | 9,605,434                       | 10,388,854             | 10,596,631           | 10.32%            | 10,808,564             | 11,024,735             |
| Repayment from Golf Fund for<br>debt early retirement  | 407,630              | 407,630                         | 407,630                | 373,661              | (8.33%)           | -                      | -                      |
| <b>Total Non-recurring "One-time"<br/>Sources of Funds</b>   | <b>7,558,331</b>     | <b>10,013,064</b>               | <b>10,796,484</b>      | <b>10,970,292</b>    | <b>9.56%</b>      | <b>10,808,564</b>      | <b>11,024,735</b>      |
| <b>Non-recurring "One-time"<br/>Uses of Funds</b>  |                      |                                 |                        |                      |                   |                        |                        |
| Hotel Motel Tax Fund Subsidy   | 84,933               | 213,325                         | 244,194                | 195,000              | (8.59%)           | 210,000                | 227,000                |
| Golf Course Subsidy  | -                    | 1,926,256                       | 1,926,256              | 962,128              | (50.05%)          | 481,564                | -                      |
| Transfer to the Fleet Replacement Fund   | 500,000              | -                               | -                      | -                    | 0.00%             | -                      | -                      |
| Police overtime - Bicycle unit   | -                    | 242,278                         | 242,278                | -                    | (100.00%)         | -                      | -                      |
| Fire overtime - On-demand Medic  | -                    | 396,460                         | 396,460                | -                    | (100.00%)         | -                      | -                      |
| Metrocrest flooding costs reimbursement  | 75,548               | -                               | -                      | -                    | 0.00%             | -                      | -                      |
| Parks Strategic Amenity Fund   | 125,000              | 125,000                         | 125,000                | 125,000              | 0.00%             | 125,000                | 125,000                |
| Leisure Services Equipment Fund  | -                    | -                               | -                      | 180,000              | 100.00%           | 180,000                | 180,000                |
| ECG Monitor/Defibrillator Replacements   | -                    | 275,500                         | 275,500                | 275,500              | 0.00%             | 275,500                | -                      |
| Facility Maintenance Fund  | 583,134              | 950,000                         | 950,000                | 950,000              | 0.00%             | 950,000                | 950,000                |
| Other Capital Projects Funds   | 12,635,783           | 5,884,245                       | 9,272,338              | 8,282,664            | 40.76%            | 7,990,502              | 8,998,771              |
| <b>Total Non-recurring "One-time"<br/>Uses of Funds</b>  | <b>14,004,398</b>    | <b>10,013,064</b>               | <b>13,432,026</b>      | <b>10,970,292</b>    | <b>9.56%</b>      | <b>10,212,566</b>      | <b>10,480,771</b>      |
| <b>Net Non-recurring "One-time" Funds</b>  | <b>(6,446,067)</b>   | <b>-</b>                        | <b>(2,635,542)</b>     | <b>-</b>             |                   | <b>595,998</b>         | <b>543,964</b>         |
| <b>The Bottom Line - Net Recurring<br/>and Non-recurring Funds</b>   | <b>(1,210,314)</b>   | <b>-</b>                        | <b>(713,749)</b>       | <b>-</b>             |                   | <b>(1,178,085)</b>     | <b>(3,055,785)</b>     |
| <b>Additional recurring sources or<br/>reductions in recurring uses needed<br/>to maintain Target Fund Balance</b> | <b>-</b>             | <b>-</b>                        | <b>-</b>               | <b>-</b>             |                   | <b>1,774,083</b>       | <b>3,599,749</b>       |
| <b>Ending Fund Balance</b>   | <b>\$ 16,443,280</b> | <b>\$ 14,999,670</b>            | <b>\$ 15,729,531</b>   | <b>\$ 15,729,531</b> | <b>4.87%</b>      | <b>\$ 16,325,529</b>   | <b>\$ 16,869,493</b>   |
| <b>Days of Recurring Uses of Funds</b>   | <b>71</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 2016-17 Approved Budget

**GENERAL FUND  
RECURRING SOURCES OF FUNDS**

|                                       | <u>ACTUAL<br/>FY 2014-15</u> | <u>BUDGET<br/>FY 2015-16</u> | <u>ESTIMATE<br/>FY 2015-16</u> | <u>BUDGET<br/>FY 2016-17</u> | <u>% CHNG<br/>BUD/BUD</u> | <u>FORECAST<br/>FY 2017-18</u> | <u>FORECAST<br/>FY 2018-19</u> |
|---------------------------------------|------------------------------|------------------------------|--------------------------------|------------------------------|---------------------------|--------------------------------|--------------------------------|
| <b>TAX REVENUES</b>                   |                              |                              |                                |                              |                           |                                |                                |
| <b>Ad Valorem Taxes</b>               |                              |                              |                                |                              |                           |                                |                                |
| Current taxes                         | \$ 35,231,268                | \$ 37,400,495                | \$ 37,800,000                  | \$ 40,840,817                | 9.20%                     | \$ 42,066,042                  | \$ 42,907,363                  |
| Delinquent taxes                      | 214,548                      | 200,000                      | 65,000                         | 65,000                       | (67.50%)                  | 65,000                         | 65,000                         |
| <b>Total Ad Valorem Taxes</b>         | <u>35,445,816</u>            | <u>37,600,495</u>            | <u>37,865,000</u>              | <u>40,905,817</u>            | <u>8.79%</u>              | <u>42,131,042</u>              | <u>42,972,363</u>              |
| <b>Sales and Use Taxes</b>            |                              |                              |                                |                              |                           |                                |                                |
| City sales tax                        | 23,919,990                   | 24,555,158                   | 24,555,158                     | 25,046,261                   | 2.00%                     | 25,547,186                     | 26,058,130                     |
| Mixed drink tax                       | 167,331                      | 167,408                      | 167,981                        | 171,341                      | 2.35%                     | 174,768                        | 178,263                        |
| <b>Total Sales and Use Taxes</b>      | <u>24,087,321</u>            | <u>24,722,566</u>            | <u>24,723,139</u>              | <u>25,217,602</u>            | <u>2.00%</u>              | <u>25,721,954</u>              | <u>26,236,393</u>              |
| <b>Penalty and Interest</b>           |                              |                              |                                |                              |                           |                                |                                |
| Penalty and interest                  | 217,625                      | 200,000                      | 250,000                        | 250,000                      | 25.00%                    | 250,000                        | 250,000                        |
| <b>TOTAL TAX REVENUE</b>              | <u>59,750,762</u>            | <u>62,523,061</u>            | <u>62,838,139</u>              | <u>66,373,419</u>            | <u>6.16%</u>              | <u>68,102,996</u>              | <u>69,458,756</u>              |
| <b>FRANCHISE FEES</b>                 |                              |                              |                                |                              |                           |                                |                                |
| Electric                              | 5,686,421                    | 5,773,179                    | 5,765,884                      | 5,765,884                    | (0.13%)                   | 5,765,884                      | 5,765,884                      |
| Telephone                             | 1,532,723                    | 1,376,638                    | 1,618,503                      | 1,569,948                    | 14.04%                    | 1,522,850                      | 1,477,165                      |
| Gas                                   | 1,331,550                    | 1,370,257                    | 954,919                        | 964,468                      | (29.61%)                  | 974,113                        | 983,854                        |
| Cable                                 | 1,867,598                    | 1,914,972                    | 1,887,296                      | 1,943,915                    | 1.51%                     | 2,002,232                      | 2,062,299                      |
| Solid Waste                           | 976,856                      | 910,000                      | 1,015,000                      | 1,015,000                    | 11.54%                    | 1,015,000                      | 1,015,000                      |
| <b>TOTAL FRANCHISE FEES</b>           | <u>11,395,148</u>            | <u>11,345,046</u>            | <u>11,241,602</u>              | <u>11,259,215</u>            | <u>(0.76%)</u>            | <u>11,280,079</u>              | <u>11,304,202</u>              |
| <b>LICENSES AND PERMITS</b>           |                              |                              |                                |                              |                           |                                |                                |
| Permits                               | 1,849,518                    | 2,016,606                    | 2,048,649                      | 2,048,649                    | 1.59%                     | 2,048,649                      | 2,048,649                      |
| Licenses and miscellaneous            | 52,581                       | 50,358                       | 48,741                         | 48,741                       | (3.21%)                   | 48,741                         | 48,741                         |
| Film permits                          | 125                          | -                            | -                              | -                            | 0.00%                     | -                              | -                              |
| Comm. Services Apt. fees              | 218,747                      | 219,000                      | 211,000                        | 211,000                      | (3.65%)                   | 211,000                        | 211,000                        |
| Comm. Services Food Program           | 279,824                      | 275,000                      | 305,000                        | 305,000                      | 10.91%                    | 305,000                        | 305,000                        |
| Single Family Rental Inspection       | 164,120                      | 165,000                      | 170,000                        | 170,000                      | 3.03%                     | 170,000                        | 170,000                        |
| Pollution control                     | 108,232                      | 100,000                      | 115,000                        | 115,000                      | 15.00%                    | 115,000                        | 115,000                        |
| Comm. Services Misc. fees             | 9,306                        | 5,905                        | 2,316                          | 2,316                        | (60.78%)                  | 2,316                          | 2,316                          |
| Environmental Health fees             | 2,000                        | 1,100                        | 4,500                          | 4,500                        | 309.09%                   | 4,500                          | 4,500                          |
| Environmental Health Pool Code fees   | -                            | -                            | 18,000                         | 18,000                       | 100.00%                   | 18,000                         | 18,000                         |
| County Vehicle Registration fee       | 112,949                      | 105,000                      | 120,000                        | 120,000                      | 14.29%                    | 120,000                        | 120,000                        |
| <b>TOTAL LICENSES AND PERMITS</b>     | <u>2,797,402</u>             | <u>2,937,969</u>             | <u>3,043,206</u>               | <u>3,043,206</u>             | <u>3.58%</u>              | <u>3,043,206</u>               | <u>3,043,206</u>               |
| <b>CHARGES FOR SERVICES</b>           |                              |                              |                                |                              |                           |                                |                                |
| <b>Public Safety</b>                  |                              |                              |                                |                              |                           |                                |                                |
| Ambulance fees                        | 1,923,252                    | 1,894,708                    | 2,042,656                      | 2,042,656                    | 7.81%                     | 2,042,656                      | 2,042,656                      |
| Ambulance Supplemental program        | 441,612                      | -                            | 330,000                        | 330,000                      | 100.00%                   | 330,000                        | 330,000                        |
| Fingerprint fees                      | 4,100                        | 4,000                        | 4,300                          | 4,300                        | 7.50%                     | 4,300                          | 4,300                          |
| Fire facility and inspection fees     | -                            | 14,750                       | -                              | -                            | (100.00%)                 | -                              | -                              |
| Alarm Permit Fees                     | 416,071                      | 415,350                      | 388,000                        | 388,000                      | (6.58%)                   | 388,000                        | 388,000                        |
| False alarms                          | 60,080                       | 55,000                       | 40,000                         | 40,000                       | (27.27%)                  | 40,000                         | 40,000                         |
| <b>Total Public Safety</b>            | <u>2,845,115</u>             | <u>2,383,808</u>             | <u>2,804,956</u>               | <u>2,804,956</u>             | <u>17.67%</u>             | <u>2,804,956</u>               | <u>2,804,956</u>               |
| <b>Culture and Leisure</b>            |                              |                              |                                |                              |                           |                                |                                |
| Softball Concession/Sales             | 19,352                       | 27,000                       | 30,000                         | 30,000                       | 11.11%                    | 30,000                         | 30,000                         |
| Misc. recreation fees/Rec rental fees | 514,128                      | 543,434                      | 489,286                        | 558,984                      | 2.86%                     | 558,984                        | 558,984                        |
| Recreation class fees                 | 418,222                      | 430,000                      | 383,129                        | 430,000                      | 0.00%                     | 430,000                        | 430,000                        |
| Sports Field Use                      | 234,324                      | 300,000                      | 295,000                        | 295,000                      | (1.67%)                   | 295,000                        | 295,000                        |
| Swimming pool fees                    | 553,143                      | 535,000                      | 559,303                        | 559,303                      | 4.54%                     | 559,303                        | 559,303                        |
| Tennis Center fees                    | 62,397                       | 63,280                       | 70,635                         | 70,635                       | 11.62%                    | 70,635                         | 70,635                         |
| Athletic program fees                 | 229,028                      | 312,000                      | 275,251                        | 275,251                      | (11.78%)                  | 275,251                        | 275,251                        |
| Library meeting room fees             | 23,484                       | 20,000                       | 19,000                         | 19,000                       | (5.00%)                   | 19,000                         | 19,000                         |
| Library county contract               | 58,999                       | 50,940                       | 56,900                         | 51,210                       | 0.53%                     | 46,089                         | 41,480                         |
| <b>Total Culture and Leisure</b>      | <u>2,113,077</u>             | <u>2,281,654</u>             | <u>2,178,504</u>               | <u>2,289,383</u>             | <u>0.34%</u>              | <u>2,284,262</u>               | <u>2,279,653</u>               |

(continued)

**GENERAL FUND  
RECURRING SOURCES OF FUNDS**

|  | <u>ACTUAL</u><br><u>FY 2014-15</u> | <u>BUDGET</u><br><u>FY 2015-16</u> | <u>ESTIMATE</u><br><u>FY 2015-16</u> | <u>BUDGET</u><br><u>FY 2016-17</u> | <u>% CHNG</u><br><u>BUD/BUD</u> | <u>FORECAST</u><br><u>FY 2017-18</u> | <u>FORECAST</u><br><u>FY 2018-19</u> |
|--|------------------------------------|------------------------------------|--------------------------------------|------------------------------------|---------------------------------|--------------------------------------|--------------------------------------|
| <b>CHARGES FOR SERVICES (continued)</b>                      |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| <b>Other</b>   |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| Animal control fees  | \$ 80,790                          | \$ 50,000                          | \$ 73,000                            | \$ 73,000                          | 46.00%                          | \$ 73,000                            | \$ 73,000                            |
| Developers' inspection fees                                  | 2,731                              | 3,000                              | 67,829                               | 35,000                             | 1066.67%                        | 35,000                               | 35,000                               |
| Planning fees  | 41,087                             | 50,000                             | 50,000                               | 50,000                             | 0.00%                           | 50,000                               | 50,000                               |
| Mowing assessments   | 74,453                             | 80,000                             | 18,000                               | 18,000                             | (77.50%)                        | 18,000                               | 18,000                               |
| Sales to other cities  | 104,818                            | 102,000                            | 190,500                              | 320,500                            | 214.22%                         | 320,500                              | 320,500                              |
| <b>Total Other</b>   | <u>303,879</u>                     | <u>285,000</u>                     | <u>399,329</u>                       | <u>496,500</u>                     | <u>74.21%</u>                   | <u>496,500</u>                       | <u>496,500</u>                       |
| <b>TOTAL CHARGES FOR SERVICES</b>                            | <u>5,262,071</u>                   | <u>4,950,462</u>                   | <u>5,382,789</u>                     | <u>5,590,839</u>                   | <u>12.94%</u>                   | <u>5,585,718</u>                     | <u>5,581,109</u>                     |
| <b>FINES AND FORFEITURES</b>                                 |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| Municipal court fines  | 4,629,991                          | 4,365,183                          | 4,027,659                            | 4,027,659                          | (7.73%)                         | 4,067,936                            | 4,108,615                            |
| Court admin fee  | 45,943                             | 42,750                             | 36,000                               | 36,000                             | (15.79%)                        | 36,360                               | 36,724                               |
| Dismiss/arrest fees  | 1,068,389                          | 959,387                            | 1,046,656                            | 1,046,656                          | 9.10%                           | 1,057,123                            | 1,067,694                            |
| Warrant fees   | 654,859                            | 600,215                            | 550,488                              | 550,488                            | (8.28%)                         | 555,993                              | 561,553                              |
| Jury fees  | 2,437                              | -                                  | -                                    | -                                  | 100.00%                         | -                                    | -                                    |
| Child Safety   | 51,337                             | 43,700                             | 53,000                               | 53,000                             | 21.28%                          | 53,530                               | 54,065                               |
| Traffic - local  | 88,042                             | 84,645                             | 89,000                               | 89,000                             | 5.15%                           | 89,890                               | 90,789                               |
| Expungement fee  | 5,657                              | -                                  | 1,100                                | 1,100                              | 100.00%                         | 1,111                                | 1,122                                |
| Judicial efficiency  | 11,484                             | 10,070                             | 9,000                                | 9,000                              | (10.63%)                        | 9,090                                | 9,181                                |
| Impound fines  | 33,692                             | 33,500                             | 19,000                               | 19,000                             | (43.28%)                        | 19,190                               | 19,382                               |
| Library fees and fines                                       | 81,472                             | 80,000                             | 90,000                               | 90,000                             | 12.50%                          | 90,900                               | 91,809                               |
| Charges for lost books                                       | 18,738                             | 15,000                             | 22,000                               | 22,000                             | 46.67%                          | 22,220                               | 22,442                               |
| <b>TOTAL FINES AND FORFEITURES</b>                           | <u>6,692,041</u>                   | <u>6,234,450</u>                   | <u>5,943,903</u>                     | <u>5,943,903</u>                   | <u>(4.66%)</u>                  | <u>6,003,343</u>                     | <u>6,063,376</u>                     |
| <b>INVESTMENT INCOME</b>                                     | <u>237,911</u>                     | <u>246,750</u>                     | <u>408,000</u>                       | <u>428,400</u>                     | <u>73.62%</u>                   | <u>449,820</u>                       | <u>472,311</u>                       |
| <b>MISCELLANEOUS REVENUE</b>                                 | <u>614,891</u>                     | <u>495,900</u>                     | <u>509,500</u>                       | <u>509,500</u>                     | <u>2.74%</u>                    | <u>509,500</u>                       | <u>509,500</u>                       |
| <b>UTILITY OPERATING FUND -<br/>PAYMENT IN LIEU OF TAXES</b> | <u>2,489,458</u>                   | <u>2,514,353</u>                   | <u>2,514,353</u>                     | <u>2,539,497</u>                   | <u>1.00%</u>                    | <u>2,564,892</u>                     | <u>2,590,541</u>                     |
| <b>SOLID WASTE FUND SUPPORT</b>                              | <u>828,900</u>                     | <u>-</u>                           | <u>-</u>                             | <u>-</u>                           | <u>0.00%</u>                    | <u>-</u>                             | <u>-</u>                             |
| <b>TOTAL RECURRING<br/>SOURCES OF FUNDS</b>                  | <u>\$ 90,068,584</u>               | <u>\$ 91,247,991</u>               | <u>\$ 91,881,492</u>                 | <u>\$ 95,687,979</u>               | <u>4.87%</u>                    | <u>\$ 97,539,554</u>                 | <u>\$ 99,023,001</u>                 |

(concluded)

City of Carrollton  
Fiscal Year 2016-17 Approved Budget

**GENERAL FUND  
RECURRING USES OF FUNDS**

|                                 | <u>ACTUAL<br/>FY 2014-15</u> | <u>BUDGET<br/>FY 2015-16</u> | <u>ESTIMATE<br/>FY 2015-16</u> | <u>BUDGET<br/>FY 2016-17</u> | <u>% CHNG<br/>BUD/BUD</u> | <u>FORECAST<br/>FY 2017-18</u> | <u>FORECAST<br/>FY 2018-19</u> |
|---------------------------------|------------------------------|------------------------------|--------------------------------|------------------------------|---------------------------|--------------------------------|--------------------------------|
| <b>GENERAL GOVERNMENT:</b>      |                              |                              |                                |                              |                           |                                |                                |
| City Council:                   |                              |                              |                                |                              |                           |                                |                                |
| Personnel Services              | \$ 23,549                    | \$ 24,400                    | \$ 24,400                      | \$ 24,400                    | 0.00%                     | \$ 24,400                      | \$ 24,400                      |
| Supplies and Services           | 129,203                      | 117,903                      | 113,728                        | 140,511                      | 19.18%                    | 140,511                        | 115,511                        |
| Utilities                       | 6,931                        | 6,983                        | 6,754                          | 6,759                        | (3.21%)                   | 6,763                          | 6,768                          |
| Allocations                     | 116,672                      | 121,448                      | 121,448                        | 124,944                      | 2.88%                     | 128,900                        | 132,660                        |
|                                 | <u>276,355</u>               | <u>270,734</u>               | <u>266,330</u>                 | <u>296,614</u>               | <u>9.56%</u>              | <u>300,574</u>                 | <u>279,339</u>                 |
| Non-Departmental:               |                              |                              |                                |                              |                           |                                |                                |
| Personnel Services              | -                            | 1,915,637                    | 833,528                        | 2,261,393                    | 18.05%                    | 4,493,450                      | 6,726,421                      |
| Supplies and Services           | 417,986                      | 458,970                      | 419,987                        | 484,975                      | 5.67%                     | 477,975                        | 484,975                        |
| Allocations                     | 348,054                      | 1,058,816                    | 570,952                        | 1,291,648                    | 21.99%                    | 1,346,847                      | 1,390,290                      |
|                                 | <u>766,040</u>               | <u>3,433,423</u>             | <u>1,824,467</u>               | <u>4,038,016</u>             | <u>17.61%</u>             | <u>6,318,272</u>               | <u>8,601,686</u>               |
| <b>TOTAL GENERAL GOVERNMENT</b> | <u>1,042,395</u>             | <u>3,704,157</u>             | <u>2,090,797</u>               | <u>4,334,630</u>             | <u>17.02%</u>             | <u>6,618,846</u>               | <u>8,881,025</u>               |
| <b>PUBLIC SAFETY:</b>           |                              |                              |                                |                              |                           |                                |                                |
| Police Management Services:     |                              |                              |                                |                              |                           |                                |                                |
| Personnel Services              | 9,061,963                    | 9,134,502                    | 8,522,052                      | 8,983,481                    | (1.65%)                   | 8,983,481                      | 8,983,481                      |
| Supplies and Services           | 734,423                      | 845,005                      | 871,248                        | 1,175,751                    | 39.14%                    | 1,176,178                      | 1,183,225                      |
| Utilities                       | 90,035                       | 90,858                       | 83,840                         | 92,130                       | 1.40%                     | 103,684                        | 104,217                        |
| Allocations                     | 1,230,998                    | 1,282,568                    | 1,282,568                      | 1,315,551                    | 2.57%                     | 1,359,717                      | 1,395,181                      |
| Capital Outlay                  | 16,923                       | 6,750                        | 6,750                          | 6,810                        | 0.89%                     | 6,810                          | 6,810                          |
|                                 | <u>11,134,342</u>            | <u>11,359,683</u>            | <u>10,766,458</u>              | <u>11,573,723</u>            | <u>1.88%</u>              | <u>11,629,870</u>              | <u>11,672,914</u>              |
| Police Operations:              |                              |                              |                                |                              |                           |                                |                                |
| Personnel Services              | 10,592,255                   | 10,752,197                   | 11,448,229                     | 11,745,044                   | 9.23%                     | 11,750,544                     | 11,750,544                     |
| Supplies and Services           | 1,233,244                    | 1,367,582                    | 1,244,973                      | 1,072,756                    | (21.56%)                  | 1,092,567                      | 1,121,363                      |
| Utilities                       | 28,289                       | 28,214                       | 25,779                         | 25,779                       | (8.63%)                   | 25,779                         | 25,779                         |
| Allocations                     | 2,787,602                    | 2,854,174                    | 2,803,396                      | 2,842,685                    | (0.40%)                   | 2,925,526                      | 3,022,681                      |
| Capital Outlay                  | 58,369                       | 4,000                        | 4,000                          | 8,684                        | 117.10%                   | 11,784                         | 11,784                         |
|                                 | <u>14,699,759</u>            | <u>15,006,167</u>            | <u>15,526,377</u>              | <u>15,694,948</u>            | <u>4.59%</u>              | <u>15,806,200</u>              | <u>15,932,151</u>              |
| Total Police Department         | <u>25,834,101</u>            | <u>26,365,850</u>            | <u>26,292,835</u>              | <u>27,268,671</u>            | <u>3.42%</u>              | <u>27,436,070</u>              | <u>27,605,065</u>              |
| Fire Operations:                |                              |                              |                                |                              |                           |                                |                                |
| Personnel Services              | 16,183,263                   | 15,873,766                   | 17,261,039                     | 17,597,854                   | 10.86%                    | 18,178,578                     | 18,292,946                     |
| Supplies and Services           | 1,711,199                    | 1,809,330                    | 1,514,986                      | 1,840,521                    | 1.72%                     | 1,873,177                      | 1,929,042                      |
| Utilities                       | 114,214                      | 115,061                      | 112,635                        | 113,068                      | (1.73%)                   | 113,510                        | 113,963                        |
| Allocations                     | 3,140,240                    | 3,307,094                    | 3,336,739                      | 3,426,746                    | 3.62%                     | 3,625,293                      | 3,700,646                      |
| Capital Outlay                  | 26,755                       | 44,000                       | 44,000                         | -                            | (100.00%)                 | -                              | -                              |
|                                 | <u>21,175,671</u>            | <u>21,149,251</u>            | <u>22,269,399</u>              | <u>22,978,189</u>            | <u>8.65%</u>              | <u>23,790,558</u>              | <u>24,036,597</u>              |
| Fire Support Services:          |                              |                              |                                |                              |                           |                                |                                |
| Personnel Services              | 1,567,642                    | 1,657,915                    | 1,641,121                      | 1,705,141                    | 2.85%                     | 1,705,141                      | 1,705,141                      |
| Supplies and Services           | 132,256                      | 140,139                      | 145,205                        | 150,437                      | 7.35%                     | 131,661                        | 133,526                        |
| Utilities                       | 5,534                        | 5,576                        | 5,393                          | 5,396                        | (3.23%)                   | 5,400                          | 5,404                          |
| Allocations                     | 253,577                      | 259,999                      | 257,396                        | 255,434                      | (1.76%)                   | 264,750                        | 272,906                        |
|                                 | <u>1,959,009</u>             | <u>2,063,629</u>             | <u>2,049,115</u>               | <u>2,116,408</u>             | <u>2.56%</u>              | <u>2,106,952</u>               | <u>2,116,977</u>               |
| Total Fire Department           | <u>23,134,680</u>            | <u>23,212,880</u>            | <u>24,318,514</u>              | <u>25,094,597</u>            | <u>8.11%</u>              | <u>25,897,510</u>              | <u>26,153,574</u>              |

(continued)

City of Carrollton  
Fiscal Year 2016-17 Approved Budget

**GENERAL FUND  
RECURRING USES OF FUNDS**

|                                   | <u>ACTUAL</u><br><u>FY 2014-15</u> | <u>BUDGET</u><br><u>FY 2015-16</u> | <u>ESTIMATE</u><br><u>FY 2015-16</u> | <u>BUDGET</u><br><u>FY 2016-17</u> | <u>% CHNG</u><br><u>BUD/BUD</u> | <u>FORECAST</u><br><u>FY 2017-18</u> | <u>FORECAST</u><br><u>FY 2018-19</u> |
|-----------------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------------------|---------------------------------|--------------------------------------|--------------------------------------|
| <b>PUBLIC SAFETY (continued):</b> |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| Environmental Services:           |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| Personnel Services                | \$ 1,430,424                       | \$ 1,506,114                       | \$ 1,478,333                         | \$ 1,605,658                       | 6.61%                           | \$ 1,607,262                         | \$ 1,608,927                         |
| Supplies and Services             | 318,024                            | 385,393                            | 366,747                              | 458,960                            | 19.09%                          | 461,519                              | 464,540                              |
| Utilities                         | 10,640                             | 10,721                             | 10,369                               | 10,376                             | (3.22%)                         | 10,383                               | 10,391                               |
| Allocations                       | 530,111                            | 544,599                            | 544,733                              | 556,486                            | 2.18%                           | 568,314                              | 593,721                              |
| Capital Outlay                    | -                                  | -                                  | -                                    | 29,600                             | 100.00%                         | -                                    | -                                    |
|                                   | <u>2,289,199</u>                   | <u>2,446,827</u>                   | <u>2,400,182</u>                     | <u>2,661,080</u>                   | <u>8.76%</u>                    | <u>2,647,478</u>                     | <u>2,677,579</u>                     |
| Emergency Dispatch:               |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| Personnel Services                | 1,756,539                          | 556,300                            | 1,071,835                            | -                                  | (100.00%)                       | -                                    | -                                    |
| Supplies and Services             | 57,600                             | 1,612,680                          | 1,046,839                            | 2,267,622                          | 40.61%                          | 2,403,679                            | 2,547,900                            |
| Utilities                         | 9,356                              | 9,427                              | 5,089                                | -                                  | (100.00%)                       | -                                    | -                                    |
| Allocations                       | 366,236                            | 381,309                            | 381,309                              | 392,016                            | 2.81%                           | 404,601                              | 416,114                              |
| Capital Outlay                    | 4,960                              | 500                                | 283                                  | -                                  | (100.00%)                       | -                                    | -                                    |
|                                   | <u>2,194,691</u>                   | <u>2,560,216</u>                   | <u>2,505,355</u>                     | <u>2,659,638</u>                   | <u>3.88%</u>                    | <u>2,808,280</u>                     | <u>2,964,014</u>                     |
| Animal Services                   |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| Personnel Services                | 606,579                            | 628,220                            | 600,585                              | 618,223                            | (1.59%)                         | 618,223                              | 618,448                              |
| Supplies and Services             | 72,978                             | 89,849                             | 93,192                               | 95,202                             | 5.96%                           | 96,663                               | 98,048                               |
| Utilities                         | 42,775                             | 41,593                             | 41,151                               | 40,776                             | (1.96%)                         | 40,852                               | 40,932                               |
| Allocations                       | 190,454                            | 194,710                            | 196,975                              | 201,395                            | 3.43%                           | 211,674                              | 219,040                              |
| Capital Outlay                    | 20,881                             | -                                  | -                                    | -                                  | 0.00%                           | -                                    | -                                    |
|                                   | <u>933,667</u>                     | <u>954,372</u>                     | <u>931,903</u>                       | <u>955,596</u>                     | <u>0.13%</u>                    | <u>967,412</u>                       | <u>976,468</u>                       |
| Municipal Court:                  |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| Personnel Services                | 1,257,455                          | 1,264,123                          | 1,326,070                            | 1,329,084                          | 5.14%                           | 1,329,084                            | 1,329,084                            |
| Supplies and Services             | 201,011                            | 251,786                            | 248,675                              | 265,013                            | 5.25%                           | 267,140                              | 269,359                              |
| Utilities                         | 47,380                             | 46,806                             | 43,332                               | 43,364                             | (7.35%)                         | 43,396                               | 43,428                               |
| Allocations                       | 1,167,019                          | 1,210,436                          | 1,210,436                            | 1,220,849                          | 0.86%                           | 1,247,765                            | 1,293,748                            |
| Capital Outlay                    | 53,346                             | -                                  | -                                    | 10,112                             | 100.00%                         | -                                    | -                                    |
|                                   | <u>2,726,211</u>                   | <u>2,773,151</u>                   | <u>2,828,513</u>                     | <u>2,868,422</u>                   | <u>3.44%</u>                    | <u>2,887,385</u>                     | <u>2,935,619</u>                     |
| <b>TOTAL PUBLIC SAFETY</b>        | <u>57,112,549</u>                  | <u>58,313,296</u>                  | <u>59,277,302</u>                    | <u>61,508,004</u>                  | <u>5.48%</u>                    | <u>62,644,135</u>                    | <u>63,312,319</u>                    |
| <b>CULTURE AND LEISURE:</b>       |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| Library:                          |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| Personnel Services                | 1,992,289                          | 2,189,820                          | 2,019,486                            | 2,128,130                          | (2.82%)                         | 2,128,130                            | 2,128,130                            |
| Supplies and Services             | 191,437                            | 267,797                            | 316,392                              | 345,122                            | 28.87%                          | 342,326                              | 348,821                              |
| Utilities                         | 129,720                            | 133,016                            | 132,292                              | 132,444                            | (0.43%)                         | 132,600                              | 132,760                              |
| Allocations                       | 951,908                            | 991,058                            | 991,058                              | 1,018,969                          | 2.82%                           | 1,051,629                            | 1,081,639                            |
| Capital Outlay                    | 317,347                            | 326,628                            | 326,628                              | 326,628                            | 0.00%                           | 326,628                              | 326,628                              |
|                                   | <u>3,582,701</u>                   | <u>3,908,319</u>                   | <u>3,785,856</u>                     | <u>3,951,293</u>                   | <u>1.10%</u>                    | <u>3,981,313</u>                     | <u>4,017,978</u>                     |
| Leisure Services:                 |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| Personnel Services                | 530,170                            | 555,088                            | 540,579                              | 590,374                            | 6.36%                           | 590,374                              | 590,374                              |
| Supplies and Services             | 79,429                             | 99,563                             | 113,888                              | 155,047                            | 55.73%                          | 150,009                              | 151,417                              |
| Utilities                         | 818                                | 644                                | 905                                  | 918                                | 42.55%                          | 930                                  | 943                                  |
| Allocations                       | 140,844                            | 146,709                            | 146,709                              | 150,600                            | 2.65%                           | 155,580                              | 159,763                              |
|                                   | <u>751,261</u>                     | <u>802,004</u>                     | <u>802,081</u>                       | <u>896,939</u>                     | <u>11.84%</u>                   | <u>896,893</u>                       | <u>902,497</u>                       |
| Athletics:                        |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| Personnel Services                | 1,754,962                          | 1,936,013                          | 1,828,153                            | 2,132,796                          | 10.16%                          | 2,132,796                            | 2,132,796                            |
| Supplies and Services             | 864,414                            | 972,426                            | 966,404                              | 1,013,613                          | 4.24%                           | 1,006,038                            | 1,022,874                            |
| Utilities                         | 374,058                            | 373,430                            | 353,351                              | 378,818                            | 1.44%                           | 379,699                              | 380,602                              |
| Allocations                       | 545,402                            | 578,974                            | 572,722                              | 568,590                            | (1.79%)                         | 590,455                              | 615,628                              |
| Capital Outlay                    | 13,229                             | 11,500                             | 11,500                               | 34,650                             | 201.30%                         | -                                    | -                                    |
|                                   | <u>3,552,065</u>                   | <u>3,872,343</u>                   | <u>3,732,130</u>                     | <u>4,128,467</u>                   | <u>6.61%</u>                    | <u>4,108,988</u>                     | <u>4,151,900</u>                     |

(continued)



City of Carrollton  
Fiscal Year 2016-17 Approved Budget

**GENERAL FUND  
RECURRING USES OF FUNDS**

|  | <u>ACTUAL<br/>FY 2014-15</u> | <u>BUDGET<br/>FY 2015-16</u> | <u>ESTIMATE<br/>FY 2015-16</u> | <u>BUDGET<br/>FY 2016-17</u> | <u>% CHNG<br/>BUD/BUD</u> | <u>FORECAST<br/>FY 2017-18</u> | <u>FORECAST<br/>FY 2018-19</u> |
|--|------------------------------|------------------------------|--------------------------------|------------------------------|---------------------------|--------------------------------|--------------------------------|
| <b>CULTURE AND LEISURE (continued):</b>  |                              |                              |                                |                              |                           |                                |                                |
| Parks Non-Contract:                      |                              |                              |                                |                              |                           |                                |                                |
| Personnel Services                       | \$ 541,055                   | \$ 482,152                   | \$ 563,926                     | \$ 542,669                   | 12.55%                    | \$ 542,669                     | \$ 542,669                     |
| Supplies and Services                    | 127,397                      | 217,289                      | 193,750                        | 240,452                      | 10.66%                    | 269,331                        | 294,957                        |
| Utilities                                | 260,128                      | 314,494                      | 308,148                        | 313,882                      | (0.19%)                   | 314,213                        | 314,966                        |
| Allocations                              | 238,953                      | 245,450                      | 243,259                        | 244,782                      | (0.27%)                   | 255,935                        | 269,232                        |
| Capital Outlay                           | 844                          | 500                          | 500                            | 35,150                       | 6930.00%                  | 500                            | 500                            |
|  | <u>1,168,377</u>             | <u>1,259,885</u>             | <u>1,309,583</u>               | <u>1,376,935</u>             | <u>9.29%</u>              | <u>1,382,648</u>               | <u>1,422,324</u>               |
| Parks Contract:                          |                              |                              |                                |                              |                           |                                |                                |
| Personnel Services                       | 1,121,413                    | 1,167,407                    | 1,132,556                      | 1,199,997                    | 2.79%                     | 1,199,997                      | 1,199,997                      |
| Supplies and Services                    | 751,147                      | 872,316                      | 826,072                        | 910,142                      | 4.34%                     | 933,889                        | 947,075                        |
| Allocations                              | 410,113                      | 439,830                      | 430,824                        | 407,433                      | (7.37%)                   | 402,102                        | 428,752                        |
| Capital Outlay                           | 29,050                       | 3,000                        | 3,000                          | 3,000                        | 0.00%                     | 3,000                          | 3,000                          |
|  | <u>2,311,723</u>             | <u>2,482,553</u>             | <u>2,392,452</u>               | <u>2,520,572</u>             | <u>1.53%</u>              | <u>2,538,988</u>               | <u>2,578,824</u>               |
| Tennis Center:                           |                              |                              |                                |                              |                           |                                |                                |
| Personnel Services                       | 388                          | -                            | -                              | -                            | 0.00%                     | -                              | -                              |
| Supplies and Services                    | 6,548                        | 15,540                       | 15,540                         | 15,695                       | 1.00%                     | 15,927                         | 16,161                         |
| Utilities                                | 30,116                       | 27,786                       | 28,675                         | 28,975                       | 4.28%                     | 28,975                         | 28,975                         |
| Allocations                              | 59,773                       | 62,284                       | 62,284                         | 63,863                       | 2.54%                     | 66,022                         | 67,720                         |
|  | <u>96,825</u>                | <u>105,610</u>               | <u>106,499</u>                 | <u>108,533</u>               | <u>2.77%</u>              | <u>110,924</u>                 | <u>112,856</u>                 |
| Rosemeade Rec Center:                    |                              |                              |                                |                              |                           |                                |                                |
| Personnel Services                       | 278,803                      | 256,546                      | 242,170                        | 247,069                      | (3.69%)                   | 247,640                        | 248,490                        |
| Supplies and Services                    | 304,193                      | 325,308                      | 322,727                        | 325,007                      | (0.09%)                   | 328,299                        | 331,852                        |
| Utilities                                | 59,325                       | 60,566                       | 62,140                         | 62,262                       | 2.80%                     | 62,387                         | 62,516                         |
| Allocations                              | 268,369                      | 279,285                      | 279,285                        | 285,854                      | 2.35%                     | 294,152                        | 303,902                        |
|  | <u>910,690</u>               | <u>921,705</u>               | <u>906,322</u>                 | <u>920,192</u>               | <u>(0.16%)</u>            | <u>932,478</u>                 | <u>946,760</u>                 |
| Crosby Rec Center:                       |                              |                              |                                |                              |                           |                                |                                |
| Personnel Services                       | 235,605                      | 256,237                      | 176,173                        | 231,114                      | (9.80%)                   | 231,614                        | 232,288                        |
| Supplies and Services                    | 64,636                       | 99,701                       | 99,933                         | 100,725                      | 1.03%                     | 101,604                        | 102,633                        |
| Utilities                                | 41,094                       | 42,239                       | 39,936                         | 40,018                       | (5.26%)                   | 40,101                         | 40,187                         |
| Allocations                              | 204,382                      | 210,522                      | 210,522                        | 216,284                      | 2.74%                     | 223,154                        | 231,062                        |
|  | <u>545,717</u>               | <u>608,699</u>               | <u>526,564</u>                 | <u>588,141</u>               | <u>(3.38%)</u>            | <u>596,473</u>                 | <u>606,170</u>                 |
| Perry Museum                             |                              |                              |                                |                              |                           |                                |                                |
| Personnel Services                       | 74,386                       | 74,939                       | 92,508                         | 91,859                       | 22.58%                    | 91,859                         | 91,859                         |
| Supplies and Services                    | 9,371                        | 9,364                        | 9,364                          | 21,887                       | 133.74%                   | 22,017                         | 22,113                         |
| Utilities                                | 8,779                        | 9,161                        | 8,088                          | 8,107                        | (11.51%)                  | 8,127                          | 8,332                          |
| Allocations                              | 49,670                       | 51,700                       | 51,700                         | 53,198                       | 2.90%                     | 54,876                         | 56,487                         |
|  | <u>142,206</u>               | <u>145,164</u>               | <u>161,660</u>                 | <u>175,051</u>               | <u>20.59%</u>             | <u>176,879</u>                 | <u>178,791</u>                 |
| Senior Center:                           |                              |                              |                                |                              |                           |                                |                                |
| Personnel Services                       | 199,917                      | 212,333                      | 223,132                        | 224,996                      | 5.96%                     | 224,996                        | 224,996                        |
| Supplies and Services                    | 37,536                       | 48,505                       | 46,294                         | 47,645                       | (1.77%)                   | 48,584                         | 49,689                         |
| Utilities                                | 37,035                       | 39,171                       | 35,773                         | 49,933                       | 27.47%                    | 50,241                         | 50,556                         |
| Allocations                              | 134,629                      | 139,766                      | 139,765                        | 142,990                      | 2.31%                     | 140,025                        | 148,186                        |
| Capital Outlay                           | -                            | 21,043                       | 21,043                         | -                            | (100.00%)                 | -                              | -                              |
|  | <u>409,117</u>               | <u>460,818</u>               | <u>466,007</u>                 | <u>465,564</u>               | <u>1.03%</u>              | <u>463,846</u>                 | <u>473,427</u>                 |
| Total Parks and<br>Recreation Department | <u>9,887,981</u>             | <u>10,658,781</u>            | <u>10,403,298</u>              | <u>11,180,394</u>            | <u>4.89%</u>              | <u>11,208,117</u>              | <u>11,373,549</u>              |
| <b>TOTAL CULTURE<br/>AND LEISURE</b>     | <u>13,470,682</u>            | <u>14,567,100</u>            | <u>14,189,154</u>              | <u>15,131,687</u>            | <u>3.88%</u>              | <u>15,189,430</u>              | <u>15,391,527</u>              |

(continued)

City of Carrollton  
Fiscal Year 2016-17 Approved Budget

**GENERAL FUND  
RECURRING USES OF FUNDS**

|                              | <u>ACTUAL</u><br><u>FY 2014-15</u> | <u>BUDGET</u><br><u>FY 2015-16</u> | <u>ESTIMATE</u><br><u>FY 2015-16</u> | <u>BUDGET</u><br><u>FY 2016-17</u> | <u>% CHNG</u><br><u>BUD/BUD</u> | <u>FORECAST</u><br><u>FY 2017-18</u> | <u>FORECAST</u><br><u>FY 2018-19</u> |
|------------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------------------|---------------------------------|--------------------------------------|--------------------------------------|
| <b>DEVELOPMENT:</b>          |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| Transportation Engineering:  |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| Personnel Services           | \$ 763,640                         | \$ 720,950                         | \$ 728,046                           | \$ 743,964                         | 3.19%                           | \$ 743,964                           | \$ 743,964                           |
| Supplies and Services        | 20,631                             | 52,559                             | 53,359                               | 54,122                             | 2.97%                           | 54,937                               | 55,211                               |
| Utilities                    | 2,792                              | 2,814                              | 2,722                                | 2,724                              | (3.20%)                         | 2,725                                | 2,727                                |
| Allocations                  | 95,098                             | 99,040                             | 99,040                               | 101,729                            | 2.72%                           | 105,054                              | 107,945                              |
| Capital Outlay               | 24,597                             | 67,820                             | 67,020                               | 67,498                             | (0.47%)                         | 67,498                               | 68,047                               |
|                              | <u>906,758</u>                     | <u>943,183</u>                     | <u>950,187</u>                       | <u>970,037</u>                     | <u>2.85%</u>                    | <u>974,178</u>                       | <u>977,894</u>                       |
| Engineering:                 |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| Personnel Services           | 792,731                            | 970,565                            | 809,694                              | 910,134                            | (6.23%)                         | 896,417                              | 919,480                              |
| Supplies and Services        | 47,078                             | 69,941                             | 107,997                              | 152,648                            | 118.25%                         | 150,854                              | 152,058                              |
| Utilities                    | 8,358                              | 8,421                              | 8,144                                | 8,150                              | (3.22%)                         | 8,156                                | 8,161                                |
| Allocations                  | 223,278                            | 237,276                            | 236,435                              | 241,388                            | 1.73%                           | 251,305                              | 258,898                              |
| Capital Outlay               | 30,387                             | 13,160                             | 13,160                               | 18,200                             | 38.30%                          | 34,800                               | 13,067                               |
|                              | <u>1,101,832</u>                   | <u>1,299,363</u>                   | <u>1,175,430</u>                     | <u>1,330,520</u>                   | <u>2.40%</u>                    | <u>1,341,532</u>                     | <u>1,351,664</u>                     |
| Traffic Operations:          |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| Personnel Services           | 671,029                            | 798,130                            | 750,376                              | 811,318                            | 1.65%                           | 812,818                              | 812,818                              |
| Supplies and Services        | 264,891                            | 389,768                            | 332,232                              | 384,871                            | (1.26%)                         | 388,953                              | 394,642                              |
| Utilities                    | 996,836                            | 1,001,581                          | 919,314                              | 919,314                            | (8.21%)                         | 919,314                              | 919,314                              |
| Allocations                  | 579,214                            | 605,143                            | 624,366                              | 622,810                            | 2.92%                           | 642,404                              | 668,584                              |
|                              | <u>2,511,970</u>                   | <u>2,794,622</u>                   | <u>2,626,288</u>                     | <u>2,738,313</u>                   | <u>(2.01%)</u>                  | <u>2,763,489</u>                     | <u>2,795,358</u>                     |
| Streets:                     |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| Personnel Services           | 1,207,646                          | 1,444,071                          | 1,248,311                            | 1,489,510                          | 3.15%                           | 1,491,428                            | 1,491,428                            |
| Supplies and Services        | 1,057,540                          | 1,156,726                          | 1,072,055                            | 1,146,814                          | (0.86%)                         | 1,176,404                            | 1,193,055                            |
| Utilities                    | 465                                | -                                  | -                                    | -                                  | 0.00%                           | -                                    | -                                    |
| Allocations                  | 856,874                            | 926,713                            | 907,600                              | 886,255                            | (4.37%)                         | 916,635                              | 969,845                              |
| Capital Outlay               | 39,884                             | 54,000                             | 54,000                               | -                                  | (100.00%)                       | -                                    | -                                    |
|                              | <u>3,162,409</u>                   | <u>3,581,510</u>                   | <u>3,281,966</u>                     | <u>3,522,579</u>                   | <u>(1.65%)</u>                  | <u>3,584,467</u>                     | <u>3,654,328</u>                     |
| Drainage:                    |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| Personnel Services           | 395,594                            | 467,017                            | 439,372                              | 487,911                            | 4.47%                           | 488,090                              | 489,052                              |
| Supplies and Services        | 199,978                            | 217,357                            | 227,833                              | 212,270                            | (2.34%)                         | 216,401                              | 219,853                              |
| Allocations                  | 420,287                            | 439,186                            | 425,498                              | 411,516                            | (6.30%)                         | 452,316                              | 487,670                              |
|                              | <u>1,015,859</u>                   | <u>1,123,560</u>                   | <u>1,092,703</u>                     | <u>1,111,697</u>                   | <u>(1.06%)</u>                  | <u>1,156,807</u>                     | <u>1,196,575</u>                     |
| Building Inspection:         |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| Personnel Services           | 1,537,278                          | 1,715,597                          | 1,791,990                            | 1,810,501                          | 5.53%                           | 1,810,501                            | 1,810,501                            |
| Supplies and Services        | 84,541                             | 89,768                             | 91,139                               | 104,585                            | 16.51%                          | 112,177                              | 108,211                              |
| Utilities                    | 7,268                              | 7,321                              | 7,081                                | 7,086                              | (3.21%)                         | 7,091                                | 7,096                                |
| Allocations                  | 372,222                            | 387,318                            | 389,622                              | 401,263                            | 3.60%                           | 414,633                              | 429,291                              |
| Capital Outlay               | 26,418                             | 458                                | 458                                  | 30,063                             | 6463.97%                        | 463                                  | 463                                  |
|                              | <u>2,027,727</u>                   | <u>2,200,462</u>                   | <u>2,280,290</u>                     | <u>2,353,498</u>                   | <u>6.95%</u>                    | <u>2,344,865</u>                     | <u>2,355,562</u>                     |
| Public Works Administration: |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| Personnel Services           | 4,438                              | -                                  | 141,580                              | -                                  | 0.00%                           | -                                    | -                                    |
| Supplies and Services        | (12,986)                           | -                                  | 8,000                                | -                                  | 0.00%                           | -                                    | -                                    |
| Utilities                    | (7,103)                            | -                                  | 95                                   | -                                  | 0.00%                           | -                                    | -                                    |
|                              | <u>(15,651)</u>                    | <u>-</u>                           | <u>149,675</u>                       | <u>-</u>                           | <u>0.00%</u>                    | <u>-</u>                             | <u>-</u>                             |
| Planning:                    |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| Personnel Services           | 225,676                            | 225,649                            | 275,316                              | 228,449                            | 1.24%                           | 228,452                              | 228,452                              |
| Supplies and Services        | 20,493                             | 38,859                             | 38,859                               | 29,151                             | (24.98%)                        | 29,441                               | 29,726                               |
| Utilities                    | 1,702                              | 1,715                              | 1,658                                | 1,660                              | (3.21%)                         | 1,661                                | 1,662                                |
| Allocations                  | 147,228                            | 153,262                            | 153,262                              | 157,648                            | 2.86%                           | 162,657                              | 167,372                              |
| Capital Outlay               | -                                  | 1,650                              | 1,650                                | 1,667                              | 1.03%                           | 1,683                                | 1,683                                |
|                              | <u>395,099</u>                     | <u>421,135</u>                     | <u>470,745</u>                       | <u>418,575</u>                     | <u>(0.61%)</u>                  | <u>423,894</u>                       | <u>428,895</u>                       |

(continued)

City of Carrollton  
Fiscal Year 2016-17 Approved Budget

**GENERAL FUND  
RECURRING USES OF FUNDS**

|   | <u>ACTUAL<br/>FY 2014-15</u> | <u>BUDGET<br/>FY 2015-16</u> | <u>ESTIMATE<br/>FY 2015-16</u> | <u>BUDGET<br/>FY 2016-17</u> | <u>% CHNG<br/>BUD/BUD</u> | <u>FORECAST<br/>FY 2017-18</u> | <u>FORECAST<br/>FY 2018-19</u>       |
|---|------------------------------|------------------------------|--------------------------------|------------------------------|---------------------------|--------------------------------|--------------------------------------|
| <b>DEVELOPMENT (continued):</b>           |                              |                              |                                |                              |                           |                                |                                      |
| Economic Development:                     |                              |                              |                                |                              |                           |                                |                                      |
| Personnel Services                        | \$ 241,873                   | \$ 255,793                   | \$ 263,412                     | \$ 277,235                   | 8.38%                     | \$ 277,235                     | \$ 277,235                           |
| Supplies and Services                     | 119,607                      | 259,688                      | 318,004                        | 256,270                      | (1.32%)                   | 256,070                        | 258,070                              |
| Utilities                                 | 2,406                        | 2,424                        | 2,344                          | 2,345                        | (3.26%)                   | 2,347                          | 2,349                                |
| Allocations                               | 67,657                       | 70,449                       | 70,449                         | 72,402                       | 2.77%                     | 74,742                         | 76,842                               |
|   | <u>431,543</u>               | <u>588,354</u>               | <u>654,209</u>                 | <u>608,252</u>               | <u>3.38%</u>              | <u>610,394</u>                 | <u>614,496</u>                       |
| Transit Oriented Development:             |                              |                              |                                |                              |                           |                                |                                      |
| Personnel Services                        | 144,676                      | 148,681                      | 167,368                        | 111,278                      | (25.16%)                  | 111,278                        | 111,278                              |
| Supplies and Services                     | 24,083                       | 45,916                       | 45,926                         | 31,020                       | (32.44%)                  | 31,138                         | 31,469                               |
| Utilities                                 | 2,457                        | 2,544                        | 2,687                          | 2,687                        | 5.62%                     | 2,688                          | 2,688                                |
| Allocations                               | 37,561                       | 39,108                       | 39,108                         | 40,202                       | 2.80%                     | 41,496                         | 42,672                               |
|   | <u>208,777</u>               | <u>236,249</u>               | <u>255,089</u>                 | <u>185,187</u>               | <u>(21.61%)</u>           | <u>186,600</u>                 | <u>188,107</u>                       |
| <b>TOTAL DEVELOPMENT</b>                  | <u>11,746,323</u>            | <u>13,188,438</u>            | <u>12,936,582</u>              | <u>13,238,658</u>            | <u>0.38%</u>              | <u>13,386,226</u>              | <u>13,562,879</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<br>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<br>Expenditures     | <u>(14,118)</u>              | <u>-</u>                     | <u>(9,136)</u>                 | <u>-</u>                     | <u>0.00%</u>              | <u>-</u>                       | <u>-</u>                             |
| <b>TOTAL RECURRING<br/>USES OF FUNDS</b>  | <u>\$ 84,832,831</u>         | <u>\$ 91,247,991</u>         | <u>\$ 89,959,699</u>           | <u>\$ 95,687,979</u>         | <u>4.87%</u>              | <u>\$ 99,313,637</u>           | <u>\$ 102,622,750</u><br>(concluded) |



# CARROLLTON

TEXAS

## Special Revenue Funds

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

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

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.

Economic Development Grants Fund – to provide greater transparency regarding Economic Development incentive grants. In prior years, tax rebate grants have been netted as a reduction in property tax revenues. Starting in Fiscal Year 2017, these grants will be recognized as an expenditure in this new fund. This fund will also be used for future one-time grants. Due to their multi-year nature, transit-oriented development and retail rehabilitation and redevelopment grants will continue to be accounted for in the General and Public Safety Capital Fund.

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

City of Carrollton  
 Fiscal Year 2016-17 Approved Budget

**HOTEL/MOTEL TAX FUND**

|  | <b>ACTUAL</b>     | <b>BUDGET</b>     | <b>ESTIMATE</b>   | <b>BUDGET</b>     | <b>% CHNG</b>  | <b>FORECAST</b>   | <b>FORECAST</b>   |
|--|-------------------|-------------------|-------------------|-------------------|----------------|-------------------|-------------------|
|  | <b>FY 2014-15</b> | <b>FY 2015-16</b> | <b>FY 2015-16</b> | <b>FY 2016-17</b> | <b>BUD/BUD</b> | <b>FY 2017-18</b> | <b>FY 2018-19</b> |
| <b>Beginning Fund Balance</b>  | \$ 74,492         | \$ -              | \$ -              | \$ -              | 0.00%          | \$ -              | \$ -              |
| <b>Recurring Sources of Funds</b>                                    |                   |                   |                   |                   |                |                   |                   |
| Occupancy Tax  | 210,677           | 205,000           | 266,489           | 520,000           | 153.66%        | 520,000           | 520,000           |
| Event Revenues and Sponsorships                                      | 51,307            | 50,000            | 110,324           | 110,000           | 120.00%        | 110,000           | 110,000           |
| <b>Total Recurring Sources of Funds</b>                              | <b>261,984</b>    | <b>255,000</b>    | <b>376,813</b>    | <b>630,000</b>    | <b>147.06%</b> | <b>630,000</b>    | <b>630,000</b>    |
| <b>Recurring Uses of Funds</b>                                       |                   |                   |                   |                   |                |                   |                   |
| Visitor Relations  | 7,832             | 20,550            | 20,550            | -                 | (100.00%)      | -                 | -                 |
| Events/Promotions  | 20,978            | 30,575            | 12,892            | -                 | (100.00%)      | -                 | -                 |
| Historical Preservation  | 1,310             | 8,700             | 8,980             | -                 | (100.00%)      | -                 | -                 |
| Athletics Tournaments/Events   | 2,034             | 9,000             | 9,000             | -                 | (100.00%)      | -                 | -                 |
| Promotion of Arts  | 9,500             | 9,500             | 9,500             | -                 | (100.00%)      | -                 | -                 |
| Festival at the Switchyard   | 379,755           | 390,000           | 510,085           | 525,000           | 34.62%         | 540,000           | 557,000           |
| Occupancy Tax Rebate Grant   | -                 | -                 | 50,000            | 300,000           | 100.00%        | 300,000           | 300,000           |
| <b>Total Recurring Uses of Fund</b>                                  | <b>421,409</b>    | <b>468,325</b>    | <b>621,007</b>    | <b>825,000</b>    | <b>76.16%</b>  | <b>840,000</b>    | <b>857,000</b>    |
| <b>Net Recurring Funds</b>   | <b>(159,425)</b>  | <b>(213,325)</b>  | <b>(244,194)</b>  | <b>(195,000)</b>  |                | <b>(210,000)</b>  | <b>(227,000)</b>  |
| <b>Non-recurring "One-time" Sources of Funds</b>                     |                   |                   |                   |                   |                |                   |                   |
| Subsidy from General Fund Needed to Maintain a Positive Fund Balance | 84,933            | 213,325           | 244,194           | 195,000           | (8.59%)        | 210,000           | 227,000           |
| <b>The Bottom Line - Net Recurring and Non-recurring Funds</b>       | <b>(74,492)</b>   | <b>-</b>          | <b>-</b>          | <b>-</b>          |                | <b>-</b>          | <b>-</b>          |
| <b>Ending Fund Balance</b>   | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>0.00%</b>   | <b>\$ -</b>       | <b>\$ -</b>       |

City of Carrollton  
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**COURT SECURITY FUND**

|  | <u>ACTUAL</u><br><u>FY 2014-15</u> | <u>BUDGET</u><br><u>FY 2015-16</u> | <u>ESTIMATE</u><br><u>FY 2015-16</u> | <u>BUDGET</u><br><u>FY 2016-17</u> | <u>% CHNG</u><br><u>BUD/BUD</u> | <u>FORECAST</u><br><u>FY 2017-18</u> | <u>FORECAST</u><br><u>FY 2018-19</u> |
|--|------------------------------------|------------------------------------|--------------------------------------|------------------------------------|---------------------------------|--------------------------------------|--------------------------------------|
| <b>Beginning Fund Balance</b>                | \$ 181,249                         | \$ 239,099                         | \$ 218,241                           | \$ 227,141                         | (5.00%)                         | \$ 221,191                           | \$ 217,651                           |
| <b>Recurring Sources of Funds</b>            |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| Fines and Forfeitures                        | 126,784                            | 137,750                            | 115,000                              | 115,000                            | (16.52%)                        | 116,150                              | 117,310                              |
| Investment Income                            | 914                                | 890                                | 1,400                                | 1,400                              | 57.30%                          | 1,470                                | 1,540                                |
| <b>Total Recurring Sources of Funds</b>      | <u>127,698</u>                     | <u>138,640</u>                     | <u>116,400</u>                       | <u>116,400</u>                     | <u>(16.04%)</u>                 | <u>117,620</u>                       | <u>118,850</u>                       |
| <b>Recurring Uses of Funds</b>               |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| Personnel Services                           | 53,031                             | 56,000                             | 57,500                               | 62,350                             | 11.34%                          | 67,600                               | 73,300                               |
| Supplies and Services                        | 37,675                             | 50,000                             | 50,000                               | 60,000                             | 20.00%                          | 53,560                               | 55,200                               |
| <b>Total Recurring Uses of Funds</b>         | <u>90,706</u>                      | <u>106,000</u>                     | <u>107,500</u>                       | <u>122,350</u>                     | <u>15.42%</u>                   | <u>121,160</u>                       | <u>128,500</u>                       |
| <b>The Bottom Line - Net Recurring Funds</b> | <b>36,992</b>                      | <b>32,640</b>                      | <b>8,900</b>                         | <b>(5,950)</b>                     |                                 | <b>(3,540)</b>                       | <b>(9,650)</b>                       |
| <b>Ending Fund Balance</b>                   | <u>\$ 218,241</u>                  | <u>\$ 271,739</u>                  | <u>\$ 227,141</u>                    | <u>\$ 221,191</u>                  | <u>(18.60%)</u>                 | <u>\$ 217,651</u>                    | <u>\$ 208,001</u>                    |



**JUVENILE CASE MANAGEMENT FUND**

|   | <u>ACTUAL</u><br><u>FY 2014-15</u> | <u>BUDGET</u><br><u>FY 2015-16</u> | <u>ESTIMATE</u><br><u>FY 2015-16</u> | <u>BUDGET</u><br><u>FY 2016-17</u> | <u>% CHNG</u><br><u>BUD/BUD</u> | <u>FORECAST</u><br><u>FY 2017-18</u> | <u>FORECAST</u><br><u>FY 2018-19</u> |
|---|------------------------------------|------------------------------------|--------------------------------------|------------------------------------|---------------------------------|--------------------------------------|--------------------------------------|
| <b>Beginning Fund Balance</b>           | \$ 771,906                         | \$ 929,506                         | \$ 927,831                           | \$ 1,058,331                       | 13.86%                          | \$ 736,831                           | \$ 408,731                           |
| <b>Recurring Sources of Funds</b>       |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| Fines and Forfeitures                   | 249,147                            | 250,000                            | 230,000                              | 230,000                            | (8.00%)                         | 232,300                              | 234,623                              |
| Investment Income                       | 3,817                              | 3,780                              | 6,000                                | 5,000                              | 32.28%                          | 2,500                                | 1,000                                |
| <b>Total Recurring Sources of Funds</b> | <u>252,964</u>                     | <u>253,780</u>                     | <u>236,000</u>                       | <u>235,000</u>                     | <u>(7.40%)</u>                  | <u>234,800</u>                       | <u>235,623</u>                       |
| <b>Recurring Uses of Funds</b>          |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| Personnel Services                      | 94,755                             | 99,000                             | 100,500                              | 106,500                            | 7.58%                           | 112,900                              | 119,700                              |
| Supplies and Services                   | 2,284                              | 450,000                            | 5,000                                | 450,000                            | 0.00%                           | 450,000                              | 450,000                              |
| <b>Total Recurring Uses of Funds</b>    | <u>97,039</u>                      | <u>549,000</u>                     | <u>105,500</u>                       | <u>556,500</u>                     | <u>1.37%</u>                    | <u>562,900</u>                       | <u>569,700</u>                       |
| <b>The Bottom Line -</b>                |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| <b>Net Recurring Funds</b>              | <b>155,925</b>                     | <b>(295,220)</b>                   | <b>130,500</b>                       | <b>(321,500)</b>                   |                                 | <b>(328,100)</b>                     | <b>(334,077)</b>                     |
| <b>Ending Fund Balance</b>              | <u>\$ 927,831</u>                  | <u>\$ 634,286</u>                  | <u>\$ 1,058,331</u>                  | <u>\$ 736,831</u>                  | <u>16.17%</u>                   | <u>\$ 408,731</u>                    | <u>\$ 74,654</u>                     |

**PUBLIC SAFETY GRANTS FUND**

|   | <u>ACTUAL</u><br><u>FY 2014-15</u> | <u>BUDGET</u><br><u>FY 2015-16</u> | <u>ESTIMATE</u><br><u>FY 2015-16</u> | <u>BUDGET</u><br><u>FY 2016-17</u> | <u>% CHNG</u><br><u>BUD/BUD</u> | <u>FORECAST</u><br><u>FY 2017-18</u> | <u>FORECAST</u><br><u>FY 2018-19</u> |
|---|------------------------------------|------------------------------------|--------------------------------------|------------------------------------|---------------------------------|--------------------------------------|--------------------------------------|
| <b>Beginning Fund Balance</b>           | \$ -                               | \$ -                               | \$ -                                 | \$ -                               | 0.00%                           | \$ -                                 | \$ -                                 |
| <b>Recurring Sources of Funds</b>       |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| Grant Revenue                           | 18,041                             | 18,400                             | 17,361                               | 18,900                             | 2.72%                           | 19,215                               | 19,540                               |
| Investment Income                       | 25                                 | -                                  | 30                                   | -                                  | 0.00%                           | -                                    | -                                    |
| <b>Total Recurring Sources of Funds</b> | <u>18,066</u>                      | <u>18,400</u>                      | <u>17,391</u>                        | <u>18,900</u>                      | <u>2.72%</u>                    | <u>19,215</u>                        | <u>19,540</u>                        |
| <b>Recurring Uses of Funds</b>          |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| Supplies and Services                   | 18,066                             | 7,900                              | 8,096                                | 8,400                              | 6.33%                           | 8,715                                | 9,040                                |
| Capital Outlay                          | -                                  | 10,500                             | 9,295                                | 10,500                             | 0.00%                           | 10,500                               | 10,500                               |
| <b>Total Recurring Uses of Funds</b>    | <u>18,066</u>                      | <u>18,400</u>                      | <u>17,391</u>                        | <u>18,900</u>                      | <u>2.72%</u>                    | <u>19,215</u>                        | <u>19,540</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><br><u>FY 2014-15</u> | <u>BUDGET</u><br><u>FY 2015-16</u> | <u>ESTIMATE</u><br><u>FY 2015-16</u> | <u>BUDGET</u><br><u>FY 2016-17</u> | <u>% CHNG</u><br><u>BUD/BUD</u> | <u>FORECAST</u><br><u>FY 2017-18</u> | <u>FORECAST</u><br><u>FY 2018-19</u> |
|---|------------------------------------|------------------------------------|--------------------------------------|------------------------------------|---------------------------------|--------------------------------------|--------------------------------------|
| <b>Beginning Fund Balance</b>           | \$ 133,539                         | \$ 243,339                         | \$ 231,077                           | \$ 202,477                         | (16.79%)                        | \$ -                                 | \$ -                                 |
| <b>Recurring Sources of Funds</b>       |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| Fines and Forfeitures                   | 141,374                            | 166,250                            | 30,000                               | 30,000                             | (81.95%)                        | 30,000                               | 30,000                               |
| Investment Income                       | 886                                | -                                  | 1,400                                | 700                                | 100.00%                         | -                                    | -                                    |
| <b>Total Recurring Sources of Funds</b> | <u>142,260</u>                     | <u>166,250</u>                     | <u>31,400</u>                        | <u>30,700</u>                      | <u>(81.53%)</u>                 | <u>30,000</u>                        | <u>30,000</u>                        |
| <b>Recurring Uses of Funds</b>          |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| Supplies and Services                   | 2,462                              | 10,000                             | 10,000                               | 10,000                             | 0.00%                           | 10,000                               | 10,000                               |
| Capital Outlay                          | 42,260                             | 399,589                            | 50,000                               | 223,177                            | (44.15%)                        | 20,000                               | 20,000                               |
| <b>Total Recurring Uses of Funds</b>    | <u>44,722</u>                      | <u>409,589</u>                     | <u>60,000</u>                        | <u>233,177</u>                     | <u>(43.07%)</u>                 | <u>30,000</u>                        | <u>30,000</u>                        |
| <b>The Bottom Line -</b>                |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| <b>Net Recurring Funds</b>              | <b>97,538</b>                      | <b>(243,339)</b>                   | <b>(28,600)</b>                      | <b>(202,477)</b>                   |                                 | -                                    | -                                    |
| <b>Ending Fund Balance</b>              | <u>\$ 231,077</u>                  | <u>\$ -</u>                        | <u>\$ 202,477</u>                    | <u>\$ -</u>                        | <u>0.00%</u>                    | <u>\$ -</u>                          | <u>\$ -</u>                          |

**CONFISCATED ASSETS FUND**

|   | <u>ACTUAL</u><br><u>FY 2014-15</u> | <u>BUDGET</u><br><u>FY 2015-16</u> | <u>ESTIMATE</u><br><u>FY 2015-16</u> | <u>BUDGET</u><br><u>FY 2016-17</u> | <u>% CHNG</u><br><u>BUD/BUD</u> | <u>FORECAST</u><br><u>FY 2017-18</u> | <u>FORECAST</u><br><u>FY 2018-19</u> |
|---|------------------------------------|------------------------------------|--------------------------------------|------------------------------------|---------------------------------|--------------------------------------|--------------------------------------|
| <b>Beginning Fund Balance</b>           | \$ 295,569                         | \$ 320,694                         | \$ 368,543                           | \$ 450,543                         | 40.49%                          | \$ 18,000                            | \$ 18,000                            |
| <b>Recurring Sources of Funds</b>       |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| Confiscated Revenues                    | 101,507                            | 100,000                            | 175,000                              | 100,000                            | 0.00%                           | 100,000                              | 100,000                              |
| Interest Income                         | 170                                | -                                  | 2,000                                | 2,000                              | 100.00%                         | -                                    | -                                    |
| <b>Total Recurring Sources of Funds</b> | <u>101,677</u>                     | <u>100,000</u>                     | <u>177,000</u>                       | <u>102,000</u>                     | <u>2.00%</u>                    | <u>100,000</u>                       | <u>100,000</u>                       |
| <b>Recurring Uses of Funds</b>          |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| Supplies and Services                   | 6,542                              | -                                  | 20,000                               | -                                  | 0.00%                           | -                                    | -                                    |
| Capital Outlay                          | 22,161                             | 402,694                            | 75,000                               | 534,543                            | 32.74%                          | 100,000                              | 100,000                              |
| <b>Total Recurring Uses of Funds</b>    | <u>28,703</u>                      | <u>402,694</u>                     | <u>95,000</u>                        | <u>534,543</u>                     | <u>32.74%</u>                   | <u>100,000</u>                       | <u>100,000</u>                       |
| <b>The Bottom Line -</b>                |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| <b>Net Recurring Funds</b>              | <b>72,974</b>                      | <b>(302,694)</b>                   | <b>82,000</b>                        | <b>(432,543)</b>                   |                                 | -                                    | -                                    |
| <b>Ending Fund Balance</b>              | <u>\$ 368,543</u>                  | <u>\$ 18,000</u>                   | <u>\$ 450,543</u>                    | <u>\$ 18,000</u>                   | <u>0.00%</u>                    | <u>\$ 18,000</u>                     | <u>\$ 18,000</u>                     |

**ECONOMIC DEVELOPMENT GRANTS FUND**

|  | <u>ACTUAL</u><br><u>FY 2014-15</u> | <u>BUDGET</u><br><u>FY 2015-16</u> | <u>ESTIMATE</u><br><u>FY 2015-16</u> | <u>BUDGET</u><br><u>FY 2016-17</u> | <u>% CHNG</u><br><u>BUD/BUD</u> | <u>FORECAST</u><br><u>FY 2017-18</u> | <u>FORECAST</u><br><u>FY 2018-19</u> |
|--|------------------------------------|------------------------------------|--------------------------------------|------------------------------------|---------------------------------|--------------------------------------|--------------------------------------|
| <b>Beginning Fund Balance</b>                    | \$ -                               | \$ -                               | \$ -                                 | \$ -                               | 0.00%                           | \$ -                                 | \$ -                                 |
| <b>Recurring Sources of Funds</b>                |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| Ad Valorem Taxes                                 | -                                  | -                                  | -                                    | 1,757,074                          | 100.00%                         | 1,809,786                            | 1,845,982                            |
| <b>Recurring Uses of Funds</b>                   |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| Property Tax Rebate Grants                       | -                                  | -                                  | -                                    | 1,757,074                          | 100.00%                         | 1,809,786                            | 1,845,982                            |
| <b>The Bottom Line -<br/>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>                          |

**Note:** This fund was created in Fiscal Year 2017 to provide greater transparency for Economic Development grants. This fund will account for annual property tax rebate grants and new one-time grants. Transit oriented grants, one-time grants existing prior to Fiscal Year 2017 and retail rehabilitation and redevelopment grants will continue to be accounted for in Capital Projects funds.

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**UTILITY RATE REVIEW FUND**

|  | <u>ACTUAL</u><br><u>FY 2014-15</u> | <u>BUDGET</u><br><u>FY 2015-16</u> | <u>ESTIMATE</u><br><u>FY 2015-16</u> | <u>BUDGET</u><br><u>FY 2016-17</u> | <u>% CHNG</u><br><u>BUD/BUD</u> | <u>FORECAST</u><br><u>FY 2017-18</u> | <u>FORECAST</u><br><u>FY 2018-19</u> |
|--|------------------------------------|------------------------------------|--------------------------------------|------------------------------------|---------------------------------|--------------------------------------|--------------------------------------|
| <b>Beginning Fund Balance</b>                    | \$ 315,229                         | \$ 312,229                         | \$ 313,096                           | \$ 313,096                         | 0.28%                           | \$ -                                 | \$ -                                 |
| <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                            | 27,133                             | 337,229                            | 25,000                               | 338,096                            | 0.26%                           | 25,000                               | 25,000                               |
| <b>The Bottom Line -<br/>Net Recurring Funds</b> | <b>(2,133)</b>                     | <b>(312,229)</b>                   | <b>-</b>                             | <b>(313,096)</b>                   |                                 | <b>-</b>                             | <b>-</b>                             |
| <b>Ending Fund Balance</b>                       | <u>\$ 313,096</u>                  | <u>\$ -</u>                        | <u>\$ 313,096</u>                    | <u>\$ -</u>                        | <u>0.00%</u>                    | <u>\$ -</u>                          | <u>\$ -</u>                          |

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**GENERAL SPECIAL REVENUE FUND**

|   | <b>ACTUAL<br/>FY 2014-15</b> | <b>BUDGET<br/>FY 2015-16</b> | <b>ESTIMATE<br/>FY 2015-16</b> | <b>BUDGET<br/>FY 2016-17</b> | <b>% CHNG<br/>BUD/BUD</b> | <b>FORECAST<br/>FY 2017-18</b> | <b>FORECAST<br/>FY 2018-19</b> |
|---|------------------------------|------------------------------|--------------------------------|------------------------------|---------------------------|--------------------------------|--------------------------------|
| <b>Beginning Fund Balance</b>           | \$ 357,813                   | \$ 291,513                   | \$ 382,130                     | \$ 293,790                   | 0.78%                     | \$ -                           | \$ -                           |
| <b>Recurring Sources of Funds</b>       |                              |                              |                                |                              |                           |                                |                                |
| Donations and miscellaneous             | 68,274                       | 40,000                       | 65,000                         | 65,000                       | 62.50%                    | 65,000                         | 65,000                         |
| Fines and Forfeitures                   | 8,325                        | 50,000                       | 35,335                         | 25,000                       | (50.00%)                  | 25,000                         | 25,000                         |
| Interest Income                         | 213                          | 200                          | 325                            | -                            | (100.00%)                 | -                              | -                              |
| <b>Total Recurring Sources of Funds</b> | <u>76,812</u>                | <u>90,200</u>                | <u>100,660</u>                 | <u>90,000</u>                | <u>(0.22%)</u>            | <u>90,000</u>                  | <u>90,000</u>                  |
| <b>Recurring Uses of Funds</b>          |                              |                              |                                |                              |                           |                                |                                |
| Supplies and Services                   | 43,529                       | 376,713                      | 180,000                        | 373,790                      | (0.78%)                   | 80,000                         | 80,000                         |
| Capital Outlay                          | 8,966                        | 5,000                        | 9,000                          | 10,000                       | 100.00%                   | 10,000                         | 10,000                         |
| <b>Total Recurring Uses of Funds</b>    | <u>52,495</u>                | <u>381,713</u>               | <u>189,000</u>                 | <u>383,790</u>               | <u>0.54%</u>              | <u>90,000</u>                  | <u>90,000</u>                  |
| <b>The Bottom Line -</b>                |                              |                              |                                |                              |                           |                                |                                |
| <b>Net Recurring Funds</b>              | <b>24,317</b>                | <b>(291,513)</b>             | <b>(88,340)</b>                | <b>(293,790)</b>             |                           | -                              | -                              |
| <b>Ending Fund Balance</b>              | <u>\$ 382,130</u>            | <u>\$ -</u>                  | <u>\$ 293,790</u>              | <u>\$ -</u>                  | <u>0.00%</u>              | <u>\$ -</u>                    | <u>\$ -</u>                    |



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## **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.

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**GENERAL DEBT SERVICE FUND**

|  | <u>ACTUAL</u><br><u>FY 2014-15</u> | <u>BUDGET</u><br><u>FY 2015-16</u> | <u>ESTIMATE</u><br><u>FY 2015-16</u> | <u>BUDGET</u><br><u>FY 2016-17</u> | <u>% CHNG</u><br><u>BUD/BUD</u> | <u>FORECAST</u><br><u>FY 2017-18</u> | <u>FORECAST</u><br><u>FY 2018-19</u> |
|--|------------------------------------|------------------------------------|--------------------------------------|------------------------------------|---------------------------------|--------------------------------------|--------------------------------------|
| <b>Beginning Fund Balance</b>                | \$ 4,797,279                       | \$ 4,350,329                       | \$ 4,294,882                         | \$ 4,629,755                       | 6.42%                           | \$ 4,395,447                         | \$ 4,161,139                         |
| <b>Recurring Sources of Funds</b>            |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| Ad valorem tax - current                     | 19,688,320                         | 20,495,949                         | 20,714,883                           | 21,157,785                         | 3.23%                           | 22,915,389                           | 24,556,418                           |
| Ad valorem tax - delinquent                  | 109,195                            | 150,000                            | 34,400                               | 35,000                             | (76.67%)                        | 35,000                               | 35,000                               |
| Penalty and Interest                         | 96,441                             | 100,000                            | 59,000                               | 60,000                             | (40.00%)                        | 60,000                               | 60,000                               |
| Investment income                            | 1,970                              | 1,500                              | 1,500                                | 1,500                              | 0.00%                           | 1,500                                | 1,500                                |
| <b>Total Recurring Sources of Funds</b>      | <u>19,895,926</u>                  | <u>20,747,449</u>                  | <u>20,809,783</u>                    | <u>21,254,285</u>                  | <u>2.44%</u>                    | <u>23,011,889</u>                    | <u>24,652,918</u>                    |
| <b>Recurring Uses of Funds</b>               |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| Debt service                                 | 20,394,850                         | 21,417,882                         | 20,471,310                           | 21,484,993                         | 0.31%                           | 23,242,597                           | 24,851,226                           |
| Paying agent fees                            | 3,473                              | 3,600                              | 3,600                                | 3,600                              | 0.00%                           | 3,600                                | 36,000                               |
| <b>Total Recurring Uses of Funds</b>         | <u>20,398,323</u>                  | <u>21,421,482</u>                  | <u>20,474,910</u>                    | <u>21,488,593</u>                  | <u>0.31%</u>                    | <u>23,246,197</u>                    | <u>24,887,226</u>                    |
| <b>The Bottom Line - Net Recurring Funds</b> | <b>(502,397)</b>                   | <b>(674,033)</b>                   | <b>334,873</b>                       | <b>(234,308)</b>                   |                                 | <b>(234,308)</b>                     | <b>(234,308)</b>                     |
| <b>Ending Fund Balance</b>                   | <u>\$ 4,294,882</u>                | <u>\$ 3,676,296</u>                | <u>\$ 4,629,755</u>                  | <u>\$ 4,395,447</u>                | <u>19.56%</u>                   | <u>\$ 4,161,139</u>                  | <u>\$ 3,926,831</u>                  |

## **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.



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## **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.



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**UTILITY OPERATING FUND**

|  | <b>ACTUAL<br/>FY 2014-15</b> | <b>BUDGET<br/>FY 2015-16</b> | <b>ESTIMATE<br/>FY 2015-16</b> | <b>BUDGET<br/>FY 2016-17</b> | <b>% CHNG<br/>BUD/BUD</b> | <b>FORECAST<br/>FY 2017-18</b> | <b>FORECAST<br/>FY 2018-19</b> |
|--|------------------------------|------------------------------|--------------------------------|------------------------------|---------------------------|--------------------------------|--------------------------------|
| <b>Beginning Fund Balance</b>                                  | \$12,752,449                 | \$ 9,669,445                 | \$12,248,104                   | \$10,684,776                 | 10.50%                    | \$ 9,266,662                   | \$ 9,766,213                   |
| <b>Recurring Sources of Funds</b>                              |                              |                              |                                |                              |                           |                                |                                |
| Water Sales and Charges  | 22,125,044                   | 23,933,360                   | 22,922,916                     | 23,673,949                   | (1.08%)                   | 23,910,688                     | 24,149,795                     |
| Sewer Sales and Charges  | 11,995,443                   | 13,369,723                   | 12,805,267                     | 13,224,811                   | (1.08%)                   | 13,357,059                     | 13,490,630                     |
| <b>Future Rate increases</b>                                   |                              |                              |                                | <b>968,767</b>               |                           | <b>4,539,812</b>               | <b>6,015,030</b>               |
| Tag and Reconnect Fees   | 381,605                      | 384,000                      | 384,000                        | 384,000                      | 0.00%                     | 384,000                        | 384,000                        |
| Industrial Surcharge   | 387,262                      | 300,000                      | 300,000                        | 300,000                      | 0.00%                     | 300,000                        | 300,000                        |
| Backflow Prevention Charges                                    | 167,113                      | 175,000                      | 175,000                        | 175,000                      | 0.00%                     | 175,000                        | 175,000                        |
| Investment Income  | 65,143                       | 73,500                       | 68,400                         | 71,820                       | (2.29%)                   | 75,411                         | 79,182                         |
| Miscellaneous  | 266,452                      | 290,000                      | 265,000                        | 265,000                      | (8.62%)                   | 265,000                        | 265,000                        |
| <b>Total Recurring Sources of Funds</b>                        | <b>35,388,062</b>            | <b>38,525,583</b>            | <b>36,920,583</b>              | <b>39,063,347</b>            | <b>1.40%</b>              | <b>43,006,970</b>              | <b>44,858,637</b>              |
| <b>Recurring Uses of Funds</b>                                 |                              |                              |                                |                              |                           |                                |                                |
| Personal Services  | 2,821,782                    | 3,169,244                    | 3,036,095                      | 3,288,915                    | 3.78%                     | 3,418,859                      | 3,545,094                      |
| Supplies and Services  | 21,065,900                   | 23,979,359                   | 23,260,380                     | 24,870,426                   | 3.72%                     | 26,628,110                     | 28,210,996                     |
| Utilities  | 849,045                      | 731,918                      | 849,347                        | 849,384                      | 16.05%                    | 849,420                        | 849,458                        |
| Allocations*   | 3,967,255                    | 4,137,061                    | 4,120,099                      | 4,237,888                    | 2.44%                     | 4,357,815                      | 4,516,526                      |
| Prior Year's Cancelled Expenditures                            | (4,904)                      | -                            | -                              | -                            | 0.00%                     | -                              | -                              |
| General Fund -   |                              |                              |                                |                              |                           |                                |                                |
| Payment in Lieu of Taxes                                       | 2,489,458                    | 2,514,353                    | 2,514,353                      | 2,539,497                    | 1.00%                     | 2,564,892                      | 2,590,541                      |
| Utility Debt Service Funds                                     | 1,803,871                    | 1,803,637                    | 1,803,637                      | 1,795,351                    | (0.46%)                   | 1,788,323                      | 1,780,946                      |
| <b>Total Recurring Uses of Funds</b>                           | <b>32,992,407</b>            | <b>36,335,572</b>            | <b>35,583,911</b>              | <b>37,581,461</b>            | <b>3.43%</b>              | <b>39,607,419</b>              | <b>41,493,561</b>              |
| <b>Net Recurring Funds</b>                                     | <b>2,395,655</b>             | <b>2,190,011</b>             | <b>1,336,672</b>               | <b>1,481,886</b>             |                           | <b>3,399,551</b>               | <b>3,365,076</b>               |
| <b>Non-recurring "One-time" Uses of Funds</b>                  |                              |                              |                                |                              |                           |                                |                                |
| Water and Sewer Line Rehabilitation                            | 2,900,000                    | 2,900,000                    | 2,900,000                      | 2,900,000                    | 0.00%                     | 2,900,000                      | 2,900,000                      |
| <b>The Bottom Line - Net Recurring and Non-recurring Funds</b> |                              |                              |                                |                              |                           |                                |                                |
|  | <b>(504,345)</b>             | <b>(709,989)</b>             | <b>(1,563,328)</b>             | <b>(1,418,114)</b>           |                           | <b>499,551</b>                 | <b>465,076</b>                 |
| <b>Ending Fund Balance</b>                                     | <b>\$12,248,104</b>          | <b>\$ 8,959,456</b>          | <b>\$10,684,776</b>            | <b>\$ 9,266,662</b>          | <b>3.43%</b>              | <b>\$ 9,766,213</b>            | <b>\$10,231,289</b>            |
| <b>Days of Recurring Uses of Funds</b>                         | 136                          | 90                           | 110                            | 90                           |                           | 90                             | 90                             |
| Incremental % rate increase needed                             |                              |                              |                                | 3.5%                         |                           | 11.2%                          | 1.2%                           |

\* 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<br/>FY 2014-15</b> | <b>BUDGET<br/>FY 2015-16</b> | <b>ESTIMATE<br/>FY 2015-16</b> | <b>BUDGET<br/>FY 2016-17</b> | <b>% CHNG<br/>BUD/BUD</b> | <b>FORECAST<br/>FY 2017-18</b> | <b>FORECAST<br/>FY 2018-19</b> |
|--|------------------------------|------------------------------|--------------------------------|------------------------------|---------------------------|--------------------------------|--------------------------------|
| <b>Water Production:</b>                       |                              |                              |                                |                              |                           |                                |                                |
| Personnel Services                             | \$ 742,379                   | \$ 797,019                   | \$ 849,213                     | \$ 835,866                   | 4.87%                     | \$ 835,866                     | \$ 835,866                     |
| Supplies and Services                          | 11,919,823                   | 13,535,847                   | 13,523,291                     | 14,468,092                   | 6.89%                     | 14,891,759                     | 15,340,694                     |
| Utilities                                      | 807,483                      | 672,763                      | 780,928                        | 780,965                      | 16.08%                    | 781,001                        | 781,039                        |
| Allocations                                    | 1,900,023                    | 1,967,417                    | 1,979,065                      | 2,028,863                    | 3.12%                     | 2,102,668                      | 2,164,538                      |
|  | <u>15,369,708</u>            | <u>16,973,046</u>            | <u>17,132,497</u>              | <u>18,113,786</u>            | <u>6.72%</u>              | <u>18,611,294</u>              | <u>19,122,137</u>              |
| <b>Water Distribution:</b>                     |                              |                              |                                |                              |                           |                                |                                |
| Personnel Services                             | 761,655                      | 806,725                      | 743,842                        | 820,157                      | 1.67%                     | 820,157                        | 820,157                        |
| Supplies and Services                          | 403,635                      | 454,865                      | 427,995                        | 442,679                      | (2.68%)                   | 453,582                        | 461,730                        |
| Utilities                                      | 3,670                        | 25,333                       | 25,333                         | 25,333                       | 0.00%                     | 25,333                         | 25,333                         |
| Allocations                                    | 563,594                      | 580,916                      | 577,262                        | 575,563                      | (0.92%)                   | 601,947                        | 632,064                        |
|  | <u>1,732,554</u>             | <u>1,867,839</u>             | <u>1,774,432</u>               | <u>1,863,732</u>             | <u>(0.22%)</u>            | <u>1,901,019</u>               | <u>1,939,284</u>               |
| <b>Wastewater Collection:</b>                  |                              |                              |                                |                              |                           |                                |                                |
| Personnel Services                             | 493,256                      | 525,411                      | 515,975                        | 550,471                      | 4.77%                     | 550,471                        | 550,471                        |
| Supplies and Services                          | 7,919,855                    | 9,206,217                    | 8,585,593                      | 9,092,932                    | (1.23%)                   | 10,405,272                     | 11,519,119                     |
| Utilities                                      | 32,055                       | 29,496                       | 35,682                         | 35,682                       | 20.97%                    | 35,682                         | 35,682                         |
| Allocations                                    | 841,060                      | 867,854                      | 867,861                        | 875,199                      | 0.85%                     | 890,205                        | 906,910                        |
|  | <u>9,286,226</u>             | <u>10,628,978</u>            | <u>10,005,111</u>              | <u>10,554,284</u>            | <u>(0.70%)</u>            | <u>11,881,630</u>              | <u>13,012,182</u>              |
| <b>Meter Repair Services:</b>                  |                              |                              |                                |                              |                           |                                |                                |
| Personnel Services                             | 109,926                      | 151,293                      | 143,767                        | 149,552                      | (1.15%)                   | 149,552                        | 149,552                        |
| Supplies and Services                          | 216,262                      | 180,976                      | 177,260                        | 180,128                      | (0.47%)                   | 182,171                        | 184,237                        |
| Utilities                                      | 1,329                        | 1,326                        | 1,304                          | 1,304                        | (1.66%)                   | 1,304                          | 1,304                          |
| Allocations                                    | 183,504                      | 188,053                      | 188,052                        | 192,118                      | 2.16%                     | 193,502                        | 196,117                        |
|  | <u>511,021</u>               | <u>521,648</u>               | <u>510,383</u>                 | <u>523,102</u>               | <u>0.28%</u>              | <u>526,529</u>                 | <u>531,210</u>                 |
| <b>Water Concrete Replacement:</b>             |                              |                              |                                |                              |                           |                                |                                |
| Personnel Services                             | 714,566                      | 738,783                      | 717,500                        | 759,459                      | 2.80%                     | 759,459                        | 759,459                        |
| Supplies and Services                          | 576,789                      | 600,454                      | 542,489                        | 682,845                      | 13.72%                    | 691,576                        | 701,466                        |
| Utilities                                      | 4,508                        | 3,000                        | 6,100                          | 6,100                        | 103.33%                   | 6,100                          | 6,100                          |
| Allocations                                    | 449,434                      | 465,967                      | 467,005                        | 459,063                      | (1.48%)                   | 471,727                        | 495,333                        |
|  | <u>1,745,297</u>             | <u>1,808,204</u>             | <u>1,733,094</u>               | <u>1,907,467</u>             | <u>5.49%</u>              | <u>1,928,862</u>               | <u>1,962,358</u>               |
| <b>Non-departmental:</b>                       |                              |                              |                                |                              |                           |                                |                                |
| Personnel Services                             | -                            | 150,013                      | 65,798                         | 173,410                      | 15.60%                    | 303,354                        | 429,589                        |
| Supplies and Services                          | 29,536                       | 1,000                        | 3,752                          | 3,750                        | 275.00%                   | 3,750                          | 3,750                          |
| Allocations                                    | 29,640                       | 66,854                       | 40,854                         | 107,082                      | 60.17%                    | 97,766                         | 121,564                        |
|  | <u>59,176</u>                | <u>217,867</u>               | <u>110,404</u>                 | <u>284,242</u>               | <u>30.47%</u>             | <u>404,870</u>                 | <u>554,903</u>                 |
| <b>General Fund - Payment in Lieu of Taxes</b> |                              |                              |                                |                              |                           |                                |                                |
|  | <u>2,489,458</u>             | <u>2,514,353</u>             | <u>2,514,353</u>               | <u>2,539,497</u>             | <u>1.00%</u>              | <u>2,564,892</u>               | <u>2,590,541</u>               |
| <b>Utility Debt Service Funds</b>              |                              |                              |                                |                              |                           |                                |                                |
|  | <u>1,803,871</u>             | <u>1,803,637</u>             | <u>1,803,637</u>               | <u>1,795,351</u>             | <u>(0.46%)</u>            | <u>1,788,323</u>               | <u>1,780,946</u>               |
| <b>Prior Years' Canceled Expenditures</b>      |                              |                              |                                |                              |                           |                                |                                |
|  | <u>(4,904)</u>               | <u>-</u>                     | <u>-</u>                       | <u>-</u>                     | <u>0.00%</u>              | <u>-</u>                       | <u>-</u>                       |
| <b>TOTAL RECURRING USES OF FUNDS</b>           | <u>\$32,992,407</u>          | <u>\$36,335,572</u>          | <u>\$35,583,911</u>            | <u>\$37,581,461</u>          | <u>3.43%</u>              | <u>\$39,607,419</u>            | <u>\$41,493,561</u>            |



**UTILITY DEBT SERVICE FUND**

|  | <u>ACTUAL</u><br><u>FY 2014-15</u> | <u>BUDGET</u><br><u>FY 2015-16</u> | <u>ESTIMATE</u><br><u>FY 2015-16</u> | <u>BUDGET</u><br><u>FY 2016-17</u> | <u>% CHNG</u><br><u>BUD/BUD</u> | <u>FORECAST</u><br><u>FY 2017-18</u> | <u>FORECAST</u><br><u>FY 2018-19</u> |
|--|------------------------------------|------------------------------------|--------------------------------------|------------------------------------|---------------------------------|--------------------------------------|--------------------------------------|
| <b>Beginning Fund Balance</b>            | \$ 2,250,874                       | \$ 2,226,969                       | \$ 2,224,570                         | \$ 2,193,053                       | (1.52%)                         | \$ 2,153,075                         | \$ 2,109,844                         |
| <b>Recurring Sources of Funds</b>        |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| From Utility Operating Fund              | <u>1,803,871</u>                   | <u>1,803,637</u>                   | <u>1,803,637</u>                     | <u>1,795,351</u>                   | <u>(0.46%)</u>                  | <u>1,788,323</u>                     | <u>1,780,946</u>                     |
| <b>Recurring Uses of Funds</b>           |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| Debt service                             | <u>1,829,228</u>                   | <u>1,834,204</u>                   | <u>1,834,204</u>                     | <u>1,834,379</u>                   | <u>0.01%</u>                    | <u>1,830,604</u>                     | <u>1,839,779</u>                     |
| Paying agent fees                        | <u>947</u>                         | <u>950</u>                         | <u>950</u>                           | <u>950</u>                         | <u>0.00%</u>                    | <u>950</u>                           | <u>950</u>                           |
| <b>Total Recurring<br/>Uses of Funds</b> | <u>1,830,175</u>                   | <u>1,835,154</u>                   | <u>1,835,154</u>                     | <u>1,835,329</u>                   | <u>0.01%</u>                    | <u>1,831,554</u>                     | <u>1,840,729</u>                     |
| <b>The Bottom Line -</b>                 |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| <b>Net Recurring Funds</b>               | <b>(26,304)</b>                    | <b>(31,517)</b>                    | <b>(31,517)</b>                      | <b>(39,978)</b>                    |                                 | <b>(43,231)</b>                      | <b>(59,783)</b>                      |
| <b>Ending Fund Balance</b>               | <u>\$ 2,224,570</u>                | <u>\$ 2,195,452</u>                | <u>\$ 2,193,053</u>                  | <u>\$ 2,153,075</u>                | <u>(1.93%)</u>                  | <u>\$ 2,109,844</u>                  | <u>\$ 2,050,061</u>                  |

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**UTILITY FLEET REPLACEMENT FUND**

|  | <u>ACTUAL</u><br><u>FY 2014-15</u> | <u>BUDGET</u><br><u>FY 2015-16</u> | <u>ESTIMATE</u><br><u>FY 2015-16</u> | <u>BUDGET</u><br><u>FY 2016-17</u> | <u>% CHNG</u><br><u>BUD/BUD</u> | <u>FORECAST</u><br><u>FY 2017-18</u> | <u>FORECAST</u><br><u>FY 2018-19</u> |
|--|------------------------------------|------------------------------------|--------------------------------------|------------------------------------|---------------------------------|--------------------------------------|--------------------------------------|
| <b>Beginning Fund Balance</b>                | \$ 908,004                         | \$ 1,109,299                       | \$ 1,142,626                         | \$ 1,483,662                       | 33.75%                          | \$ 1,642,278                         | \$ 935,358                           |
| <b>Recurring Sources of Funds</b>            |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| Fleet replacement allocation                 | 377,045                            | 379,968                            | 389,006                              | 351,237                            | (7.56%)                         | 380,304                              | 438,596                              |
| Auction proceeds                             | 29,757                             | 30,000                             | 44,000                               | 30,000                             | 0.00%                           | 60,000                               | 30,000                               |
| Investment income                            | 4,739                              | 4,500                              | 9,000                                | 9,000                              | 100.00%                         | 9,000                                | 9,000                                |
| <b>Total Recurring Sources of Funds</b>      | <u>411,541</u>                     | <u>414,468</u>                     | <u>442,006</u>                       | <u>390,237</u>                     | <u>(5.85%)</u>                  | <u>449,304</u>                       | <u>477,596</u>                       |
| <b>Recurring Uses of Funds</b>               |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| Allocations                                  | 26,722                             | 27,815                             | 27,815                               | 28,621                             | 2.90%                           | 29,524                               | 30,391                               |
| Capital outlay                               | 150,197                            | 38,250                             | 73,155                               | 203,000                            | 430.72%                         | 1,126,700                            | 572,500                              |
| <b>Total Recurring Uses of Funds</b>         | <u>176,919</u>                     | <u>66,065</u>                      | <u>100,970</u>                       | <u>231,621</u>                     | <u>250.60%</u>                  | <u>1,156,224</u>                     | <u>602,891</u>                       |
| <b>The Bottom Line - Net Recurring Funds</b> | <b>234,622</b>                     | <b>348,403</b>                     | <b>341,036</b>                       | <b>158,616</b>                     |                                 | <b>(706,920)</b>                     | <b>(125,295)</b>                     |
| <b>Ending Fund Balance</b>                   | <u>\$ 1,142,626</u>                | <u>\$ 1,457,702</u>                | <u>\$ 1,483,662</u>                  | <u>\$ 1,642,278</u>                | <u>12.66%</u>                   | <u>\$ 935,358</u>                    | <u>\$ 810,063</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.



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City of Carrollton  
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**GOLF COURSE OPERATING FUND**

|  | <b>ACTUAL<br/>FY 2014-15</b> | <b>BUDGET<br/>FY 2015-16</b> | <b>ESTIMATE<br/>FY 2015-16</b> | <b>BUDGET<br/>FY 2016-17</b> | <b>% CHNG<br/>BUD/BUD</b> | <b>FORECAST<br/>FY 2017-18</b> | <b>FORECAST<br/>FY 2018-19</b> |
|--|------------------------------|------------------------------|--------------------------------|------------------------------|---------------------------|--------------------------------|--------------------------------|
| <b>Beginning Fund Balance</b>                                  | \$ 240,534                   | \$ -                         | \$ 53,484                      | \$ -                         | 0.00%                     | \$ -                           | \$ -                           |
| <b>Recurring Sources of Funds</b>                              |                              |                              |                                |                              |                           |                                |                                |
| Fleet Rental   | 72,775                       | -                            | -                              | -                            | 0.00%                     | 100,000                        | 100,000                        |
| Course Revenues  | 484,138                      | 944,860                      | 893,876                        | 1,092,850                    | 15.66%                    | 800,000                        | 820,000                        |
| Investment Income  | 697                          | -                            | (2,500)                        | -                            | 0.00%                     | -                              | -                              |
| <b>Total Recurring Sources of Funds</b>                        | <b>557,610</b>               | <b>944,860</b>               | <b>891,376</b>                 | <b>1,092,850</b>             | <b>15.66%</b>             | <b>900,000</b>                 | <b>920,000</b>                 |
| <b>Recurring Uses of Funds</b>                                 |                              |                              |                                |                              |                           |                                |                                |
| Supplies and Services  | 72,354                       | 1,999,100                    | 1,999,100                      | 700,989                      | (64.93%)                  | 60,000                         | 60,000                         |
| Utilities  | 32,604                       | 119,832                      | 119,832                        | 49,248                       | (58.90%)                  | -                              | -                              |
| Allocations  | 403,712                      | 344,554                      | 344,554                        | 452,241                      | 31.25%                    | 466,395                        | 500,756                        |
| Capital Outlay   | -                            | -                            | -                              | -                            | 0.00%                     | -                              | -                              |
| Debt Service   | 407,630                      | 407,630                      | 407,630                        | 373,661                      | (8.33%)                   | -                              | -                              |
| <b>Total Recurring Uses of Funds</b>                           | <b>916,300</b>               | <b>2,871,116</b>             | <b>2,871,116</b>               | <b>1,576,139</b>             | <b>(45.10%)</b>           | <b>526,395</b>                 | <b>560,756</b>                 |
| <b>Net Recurring Funds</b>                                     | <b>(358,690)</b>             | <b>(1,926,256)</b>           | <b>(1,979,740)</b>             | <b>(483,289)</b>             |                           | <b>373,605</b>                 | <b>359,244</b>                 |
| <b>Non-recurring "One-time" Sources of Funds</b>               |                              |                              |                                |                              |                           |                                |                                |
| Transfer from Golf Fleet                                       |                              |                              |                                |                              |                           |                                |                                |
| Replacement Fund   | 441,640                      | -                            | -                              | -                            | 0.00%                     | -                              | -                              |
| Subsidy from the General Fund                                  | -                            | 1,926,256                    | 1,926,256                      | 962,128                      | (50.05%)                  | 481,564                        | -                              |
| <b>Total Non-recurring "One-time" Sources of Funds</b>         | <b>441,640</b>               | <b>1,926,256</b>             | <b>1,926,256</b>               | <b>962,128</b>               | <b>(50.05%)</b>           | <b>481,564</b>                 | <b>-</b>                       |
| <b>Non-recurring "One-time" Uses of Funds</b>                  |                              |                              |                                |                              |                           |                                |                                |
| EAGLE Contract Buy-Out   | 270,000                      | -                            | -                              | -                            | 0.00%                     | -                              | -                              |
| Transfer to Golf Fleet   |                              |                              |                                |                              |                           |                                |                                |
| Replacement Fund   | -                            | -                            | -                              | 255,196                      | 100.00%                   | 48,130                         | -                              |
| Capital Projects   | -                            | -                            | -                              | 223,643                      | 100.00%                   | 807,039                        | 359,244                        |
| <b>Total Non-recurring "One-time" Uses of Funds</b>            | <b>270,000</b>               | <b>-</b>                     | <b>-</b>                       | <b>478,839</b>               | <b>100.00%</b>            | <b>855,169</b>                 | <b>359,244</b>                 |
| <b>Net Non-recurring Funds</b>                                 | <b>171,640</b>               | <b>1,926,256</b>             | <b>1,926,256</b>               | <b>483,289</b>               |                           | <b>(373,605)</b>               | <b>(359,244)</b>               |
| <b>The Bottom Line - Net Recurring and Non-recurring Funds</b> |                              |                              |                                |                              |                           |                                |                                |
|  | <b>(187,050)</b>             | <b>-</b>                     | <b>(53,484)</b>                | <b>-</b>                     |                           | <b>-</b>                       | <b>-</b>                       |
| <b>Ending Fund Balance</b>                                     | <b>\$ 53,484</b>             | <b>\$ -</b>                  | <b>\$ -</b>                    | <b>\$ -</b>                  | <b>0.00%</b>              | <b>\$ -</b>                    | <b>\$ -</b>                    |

**GOLF COURSE DEBT SERVICE FUND**

|                                      | <u>ACTUAL</u><br><u>FY 2014-15</u> | <u>BUDGET</u><br><u>FY 2015-16</u> | <u>ESTIMATE</u><br><u>FY 2015-16</u> | <u>BUDGET</u><br><u>FY 2016-17</u> | <u>% CHNG</u><br><u>BUD/BUD</u> | <u>FORECAST</u><br><u>FY 2017-18</u> | <u>FORECAST</u><br><u>FY 2018-19</u> |
|--------------------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------------------|---------------------------------|--------------------------------------|--------------------------------------|
| <b>Beginning Fund Balance</b>        | \$ -                               | \$ -                               | \$ -                                 | \$ -                               | 0.00%                           | \$ -                                 | \$ -                                 |
| <b>Recurring Sources of Funds</b>    |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| From Operating Fund                  | 407,630                            | 407,630                            | 407,630                              | 373,661                            | (8.33%)                         | -                                    | -                                    |
| <b>Recurring Uses of Funds</b>       |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| Bonds - Debt Service                 | -                                  | -                                  | -                                    | -                                  | 0.00%                           | -                                    | -                                    |
| Interfund Loan Repayment             | 407,630                            | 407,630                            | 407,630                              | 373,661                            | (8.33%)                         | -                                    | -                                    |
| <b>Total Recurring Uses of Funds</b> | 407,630                            | 407,630                            | 407,630                              | 373,661                            | (8.33%)                         | -                                    | -                                    |
| <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><br><u>FY 2014-15</u> | <u>BUDGET</u><br><u>FY 2015-16</u> | <u>ESTIMATE</u><br><u>FY 2015-16</u> | <u>BUDGET</u><br><u>FY 2016-17</u> | <u>% CHNG</u><br><u>BUD/BUD</u> | <u>FORECAST</u><br><u>FY 2017-18</u> | <u>FORECAST</u><br><u>FY 2018-19</u> |
|--|------------------------------------|------------------------------------|--------------------------------------|------------------------------------|---------------------------------|--------------------------------------|--------------------------------------|
| <b>Beginning Fund Balance</b>                                  | \$ 383,044                         | \$ -                               | \$ -                                 | \$ -                               | 0.00%                           | \$ -                                 | \$ -                                 |
| <b>Recurring Sources of Funds</b>                              |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| Fleet replacement allocation                                   | 72,775                             | -                                  | -                                    | 98,004                             | 100.00%                         | 100,790                              | 124,740                              |
| Auction proceeds   | 5,255                              | -                                  | -                                    | -                                  | 0.00%                           | -                                    | -                                    |
| Investment income  | 1,566                              | -                                  | -                                    | -                                  | 0.00%                           | -                                    | -                                    |
| <b>Total Recurring Revenues</b>                                | <u>79,596</u>                      | <u>-</u>                           | <u>-</u>                             | <u>98,004</u>                      | <u>0.00%</u>                    | <u>100,790</u>                       | <u>124,740</u>                       |
| <b>Recurring Uses of Funds</b>                                 |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| Capital outlay   | 21,000                             | -                                  | -                                    | 353,200                            | 100.00%                         | 149,100                              | 14,400                               |
| <b>Net Recurring Funds</b>                                     | <b>58,596</b>                      | <b>-</b>                           | <b>-</b>                             | <b>(255,196)</b>                   |                                 | <b>(48,310)</b>                      | <b>110,340</b>                       |
| <b>Non-recurring "One-time" Sources of Funds</b>               |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| Transfer from Golf Operating Fund                              | -                                  | -                                  | -                                    | 255,196                            | 100.00%                         | 48,310                               | -                                    |
| <b>Non-recurring "One-time" Uses of Funds</b>                  |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| Transfer to Golf Operating Fund                                | 441,640                            | -                                  | -                                    | -                                  | 0.00%                           | -                                    | -                                    |
| <b>Net Non-recurring Funds</b>                                 | <b>(441,640)</b>                   | <b>-</b>                           | <b>-</b>                             | <b>255,196</b>                     |                                 | <b>48,310</b>                        | <b>-</b>                             |
| <b>The Bottom Line - Net Recurring and Non-recurring Funds</b> | <b>(383,044)</b>                   | <b>-</b>                           | <b>-</b>                             | <b>-</b>                           |                                 | <b>-</b>                             | <b>110,340</b>                       |
| <b>Ending Fund Balance</b>                                     | <u>\$ -</u>                        | <u>\$ -</u>                        | <u>\$ -</u>                          | <u>\$ -</u>                        | <u>0.00%</u>                    | <u>\$ -</u>                          | <u>\$ 110,340</u>                    |



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## **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.



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**SOLID WASTE OPERATING FUND**

|  | <u>ACTUAL<br/>2014-15</u> | <u>BUDGET<br/>2015-16</u> | <u>ESTIMATE<br/>2015-16</u> | <u>BUDGET<br/>2016-17</u> | <u>% CHNG<br/>BUD/BUD</u> | <u>FORECAST<br/>2017-18</u> | <u>FORECAST<br/>2018-19</u> |
|--|---------------------------|---------------------------|-----------------------------|---------------------------|---------------------------|-----------------------------|-----------------------------|
| <b>Beginning Fund Balance</b>                                      | \$ 443,983                | \$ 400,000                | \$ 456,596                  | \$ 400,000                | 0.00%                     | \$ 400,000                  | \$ 400,000                  |
| <b>Recurring Sources of Funds</b>                                  |                           |                           |                             |                           |                           |                             |                             |
| Collection Fees-Residential  | 6,635,357                 | 7,783,200                 | 7,779,000                   | 7,958,412                 | 2.25%                     | 8,191,622                   | 8,428,854                   |
| Collection Fees-Apartments   | 1,483,652                 | 1,684,800                 | 1,740,960                   | 1,906,344                 | 13.15%                    | 1,994,839                   | 2,086,522                   |
| Miscellaneous Income   | 112,563                   | -                         | -                           | -                         | 0.00%                     | -                           | -                           |
| Investment Income  | 6,829                     | 6,510                     | 10,000                      | 10,000                    | 53.61%                    | 10,000                      | 10,000                      |
| <b>Total Recurring Sources of Funds</b>                            | <u>8,238,401</u>          | <u>9,474,510</u>          | <u>9,529,960</u>            | <u>9,874,756</u>          | <u>4.22%</u>              | <u>10,196,461</u>           | <u>10,525,376</u>           |
| <b>Recurring Uses of Funds</b>                                     |                           |                           |                             |                           |                           |                             |                             |
| Supplies and Services  | 5,802,630                 | 7,290,972                 | 7,171,712                   | 7,563,464                 | 3.74%                     | 7,870,576                   | 8,169,526                   |
| Allocations  | 893,481                   | 923,457                   | 930,533                     | 954,741                   | 3.39%                     | 985,566                     | 1,011,594                   |
| General Fund Support   | 828,900                   | -                         | -                           | -                         | 0.00%                     | -                           | -                           |
| <b>Total Recurring Uses of Funds</b>                               | <u>7,525,011</u>          | <u>8,214,429</u>          | <u>8,102,245</u>            | <u>8,518,205</u>          | <u>3.70%</u>              | <u>8,856,142</u>            | <u>9,181,120</u>            |
| <b>Net Recurring Funds</b>   | <u>713,390</u>            | <u>1,260,081</u>          | <u>1,427,715</u>            | <u>1,356,551</u>          |                           | <u>1,340,319</u>            | <u>1,344,256</u>            |
| <b>Non-recurring "One-time"<br/>Uses of Funds</b>                  |                           |                           |                             |                           |                           |                             |                             |
| Capital Projects   | 700,777                   | 1,260,081                 | 1,484,311                   | 1,356,551                 | 7.66%                     | 1,340,319                   | 1,344,256                   |
| <b>Total Non-recurring "One-time"<br/>Uses of Funds</b>            | <u>700,777</u>            | <u>1,260,081</u>          | <u>1,484,311</u>            | <u>1,356,551</u>          | <u>7.66%</u>              | <u>1,340,319</u>            | <u>1,344,256</u>            |
| <b>The Bottom Line - Net Recurring<br/>and Non-recurring Funds</b> | <u>12,613</u>             | <u>-</u>                  | <u>(56,596)</u>             | <u>-</u>                  |                           | <u>-</u>                    | <u>-</u>                    |
| <b>Ending Fund Balance</b>   | <u>\$ 456,596</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>           |



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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.



# CARROLLTON

TEXAS

## **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><br><u>FY 2014-15</u> | <u>BUDGET</u><br><u>FY 2015-16</u> | <u>ESTIMATE</u><br><u>FY 2015-16</u> | <u>BUDGET</u><br><u>FY 2016-17</u> | <u>% CHNG</u><br><u>BUD/BUD</u> | <u>FORECAST</u><br><u>FY 2017-18</u> | <u>FORECAST</u><br><u>FY 2018-19</u> |
|---|------------------------------------|------------------------------------|--------------------------------------|------------------------------------|---------------------------------|--------------------------------------|--------------------------------------|
| <b>Beginning Fund Balance</b>           | \$ 73,275                          | \$ 42,697                          | \$ 348,299                           | \$ 348,299                         | 0.00%                           | \$ -                                 | \$ -                                 |
| <b>Recurring Sources of Funds</b>       |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| Charges for Services                    | 3,185,374                          | 3,119,466                          | 3,001,566                            | 2,784,738                          | (10.73%)                        | 3,143,456                            | 3,194,704                            |
| Investment and Miscellaneous Income     | 1,532                              | -                                  | 4,000                                | -                                  | 0.00%                           | -                                    | -                                    |
| <b>Total Recurring Sources of Funds</b> | <u>3,186,906</u>                   | <u>3,119,466</u>                   | <u>3,005,566</u>                     | <u>2,784,738</u>                   | <u>(10.73%)</u>                 | <u>3,143,456</u>                     | <u>3,194,704</u>                     |
| <b>Recurring Uses of Funds</b>          |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| Personal Services                       | 73,842                             | 73,178                             | 74,968                               | 76,135                             | 4.04%                           | 78,163                               | 80,266                               |
| Fuel Supplies                           | 763,232                            | 1,036,728                          | 653,796                              | 750,787                            | (27.58%)                        | 750,787                              | 750,787                              |
| Other Supplies and Services             | 1,893,645                          | 1,828,525                          | 2,054,932                            | 2,123,490                          | 16.13%                          | 2,126,149                            | 2,172,149                            |
| Utilities                               | 28,342                             | 29,360                             | 26,797                               | 26,899                             | (8.38%)                         | 27,005                               | 27,113                               |
| Allocations                             | 152,821                            | 194,372                            | 195,073                              | 155,726                            | (19.88%)                        | 161,352                              | 164,389                              |
| <b>Total Recurring Uses of Funds</b>    | <u>2,911,882</u>                   | <u>3,162,163</u>                   | <u>3,005,566</u>                     | <u>3,133,037</u>                   | <u>(0.92%)</u>                  | <u>3,143,456</u>                     | <u>3,194,704</u>                     |
| <b>The Bottom Line -</b>                |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| <b>Net Recurring Funds</b>              | <b>275,024</b>                     | <b>(42,697)</b>                    | <b>-</b>                             | <b>(348,299)</b>                   |                                 | <b>-</b>                             | <b>-</b>                             |
| <b>Ending Fund Balance</b>              | <u>\$ 348,299</u>                  | <u>\$ -</u>                        | <u>\$ 348,299</u>                    | <u>\$ -</u>                        | <u>0.00%</u>                    | <u>\$ -</u>                          | <u>\$ -</u>                          |

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**GENERAL FLEET REPLACEMENT FUND**

|  | ACTUAL<br>FY 2014-15 | AMENDED<br>BUDGET<br>FY 2015-16 | ESTIMATE<br>FY 2015-16 | BUDGET<br>FY 2016-17 | % CHNG<br>BUD/BUD | FORECAST<br>FY 2017-18 | FORECAST<br>FY 2018-19 |
|--|----------------------|---------------------------------|------------------------|----------------------|-------------------|------------------------|------------------------|
| <b>Beginning Fund Balance</b>                                      | \$ 1,242,287         | \$ 2,221,554                    | \$ 2,447,873           | \$ 2,700,340         | 21.55%            | \$ 3,606,426           | \$ 2,456,458           |
| <b>Recurring Sources of Funds</b>                                  |                      |                                 |                        |                      |                   |                        |                        |
| Fleet replacement allocation                                       | 2,599,577            | 2,732,365                       | 2,692,633              | 2,616,731            | (4.23%)           | 2,753,608              | 2,972,706              |
| Auction proceeds   | 320,447              | 200,000                         | 120,000                | 300,000              | 50.00%            | 200,000                | 200,000                |
| Investment and Miscellaneous Income                                | 11,844               | 10,000                          | 34,500                 | 25,000               | 150.00%           | 25,000                 | 25,000                 |
| <b>Total Recurring Sources of Funds</b>                            | <u>2,931,868</u>     | <u>2,942,365</u>                | <u>2,847,133</u>       | <u>2,941,731</u>     | <u>(0.02%)</u>    | <u>2,978,608</u>       | <u>3,197,706</u>       |
| <b>Recurring Uses of Funds</b>                                     |                      |                                 |                        |                      |                   |                        |                        |
| Allocations  | 125,808              | 130,950                         | 130,950                | 134,745              | 2.90%             | 138,996                | 143,076                |
| Capital outlay   | 2,100,474            | 2,569,048                       | 2,463,716              | 1,900,900            | (26.01%)          | 3,989,580              | 5,352,100              |
| <b>Total Recurring Uses of Funds</b>                               | <u>2,226,282</u>     | <u>2,699,998</u>                | <u>2,594,666</u>       | <u>2,035,645</u>     | <u>(24.61%)</u>   | <u>4,128,576</u>       | <u>5,495,176</u>       |
| <b>Net Recurring Funds</b>   | <b>705,586</b>       | <b>242,367</b>                  | <b>252,467</b>         | <b>906,086</b>       |                   | <b>(1,149,968)</b>     | <b>(2,297,470)</b>     |
| <b>Non-recurring "One-time"<br/>Sources of Funds</b>               |                      |                                 |                        |                      |                   |                        |                        |
| Transfer from the General Fund                                     | 500,000              | -                               | -                      | -                    | 0.00%             | -                      | -                      |
| <b>The Bottom Line - Net Recurring<br/>and Non-recurring funds</b> | <b>1,205,586</b>     | <b>242,367</b>                  | <b>252,467</b>         | <b>906,086</b>       |                   | <b>(1,149,968)</b>     | <b>(2,297,470)</b>     |
| <b>Ending Fund Balance</b>   | <u>\$ 2,447,873</u>  | <u>\$ 2,463,921</u>             | <u>\$ 2,700,340</u>    | <u>\$ 3,606,426</u>  | <u>46.37%</u>     | <u>\$ 2,456,458</u>    | <u>\$ 158,988</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</u><br><u>FY 2014-15</u> | <u>BUDGET</u><br><u>FY 2015-16</u> | <u>ESTIMATE</u><br><u>FY 2015-16</u> | <u>BUDGET</u><br><u>FY 2016-17</u> | <u>% CHNG</u><br><u>BUD/BUD</u> | <u>FORECAST</u><br><u>FY 2017-18</u> | <u>FORECAST</u><br><u>FY 2018-19</u> |
|---|------------------------------------|------------------------------------|--------------------------------------|------------------------------------|---------------------------------|--------------------------------------|--------------------------------------|
| <b>Beginning Fund Balance</b>           | \$ 2,038,883                       | \$ 1,946,971                       | \$ 3,032,677                         | \$ 2,834,778                       | 45.60%                          | \$ 2,528,324                         | \$ 2,304,694                         |
| <b>Recurring Sources of Funds</b>       |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| Charges for Services                    | 1,991,809                          | 2,091,399                          | 2,091,399                            | 2,091,399                          | 0.00%                           | 2,195,968                            | 2,195,968                            |
| Investment Income                       | 17,897                             | 18,375                             | 25,000                               | 22,000                             | 19.73%                          | 22,000                               | 22,000                               |
| <b>Total Recurring Sources of Funds</b> | <u>2,009,706</u>                   | <u>2,109,774</u>                   | <u>2,116,399</u>                     | <u>2,113,399</u>                   | <u>0.17%</u>                    | <u>2,217,968</u>                     | <u>2,217,968</u>                     |
| <b>Recurring Uses of Funds</b>          |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| <b>Administrative Cost :</b>            |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| Personal Services                       | 85,808                             | 92,506                             | 89,462                               | 96,494                             | 4.31%                           | 99,573                               | 102,664                              |
| Supplies and Services                   | 9,848                              | 41,217                             | 22,034                               | 30,705                             | (25.50%)                        | 24,226                               | 25,982                               |
| Utilities                               | 357                                | 359                                | 348                                  | 348                                | (3.06%)                         | 348                                  | 349                                  |
| Allocations                             | 78,941                             | 82,168                             | 82,168                               | 84,770                             | 3.17%                           | 87,362                               | 89,933                               |
| <b>Total Administrative Cost</b>        | <u>174,954</u>                     | <u>216,250</u>                     | <u>194,012</u>                       | <u>212,317</u>                     | <u>(1.82%)</u>                  | <u>211,509</u>                       | <u>218,928</u>                       |
| <b>Self Insurance Cost :</b>            |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| Insurance Policy Premiums               | 472,583                            | 549,590                            | 505,556                              | 547,162                            | (0.44%)                         | 568,993                              | 591,057                              |
| Legal Fees                              | 297,177                            | 300,000                            | 300,000                              | 300,000                            | 0.00%                           | 300,000                              | 300,000                              |
| Claims Administration Services          | 4,220                              | 4,500                              | 4,500                                | 4,500                              | 0.00%                           | 4,500                                | 4,500                                |
| Recoveries Fees                         | (288,686)                          | (60,000)                           | (125,000)                            | (80,000)                           | 33.33%                          | (80,000)                             | (80,000)                             |
| Claims Paid                             | 1,119,274                          | 1,188,000                          | 1,413,000                            | 1,413,000                          | 18.94%                          | 1,413,000                            | 1,413,000                            |
| Change in Long-term Risk Liability      | (785,928)                          | -                                  | -                                    | -                                  | 0.00%                           | -                                    | -                                    |
| Allocations                             | 22,318                             | 22,230                             | 22,230                               | 22,874                             | 2.90%                           | 23,596                               | 24,288                               |
| <b>Total Self Insurance Cost</b>        | <u>840,958</u>                     | <u>2,004,320</u>                   | <u>2,120,286</u>                     | <u>2,207,536</u>                   | <u>10.14%</u>                   | <u>2,230,089</u>                     | <u>2,252,845</u>                     |
| <b>Total Recurring Uses of Funds</b>    | <u>1,015,912</u>                   | <u>2,220,570</u>                   | <u>2,314,298</u>                     | <u>2,419,853</u>                   | <u>8.97%</u>                    | <u>2,441,598</u>                     | <u>2,471,773</u>                     |
| <b>The Bottom Line -</b>                |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| <b>Net Recurring Funds</b>              | <b>993,794</b>                     | <b>(110,796)</b>                   | <b>(197,899)</b>                     | <b>(306,454)</b>                   |                                 | <b>(223,630)</b>                     | <b>(253,805)</b>                     |
| <b>Ending Fund Balance</b>              | <u>\$ 3,032,677</u>                | <u>\$ 1,836,175</u>                | <u>\$ 2,834,778</u>                  | <u>\$ 2,528,324</u>                | <u>37.70%</u>                   | <u>\$ 2,304,694</u>                  | <u>\$ 2,050,889</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><br><u>FY 2014-15</u> | <u>BUDGET</u><br><u>FY 2015-16</u> | <u>ESTIMATE</u><br><u>FY 2015-16</u> | <u>BUDGET</u><br><u>FY 2016-17</u> | <u>% CHNG</u><br><u>BUD/BUD</u> | <u>FORECAST</u><br><u>FY 2017-18</u> | <u>FORECAST</u><br><u>FY 2018-19</u> |
|--|------------------------------------|------------------------------------|--------------------------------------|------------------------------------|---------------------------------|--------------------------------------|--------------------------------------|
| <b>Beginning Fund Balance</b>                                  | \$ 1,437,237                       | \$ 1,346,596                       | \$ 1,766,258                         | \$ 1,394,927                       | 3.59%                           | \$ 1,394,927                         | \$ 1,433,517                         |
| <b>Recurring Sources of Funds</b>                              |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| Overhead Allocations   | 15,370,628                         | 15,998,884                         | 15,998,884                           | 16,495,362                         | 3.10%                           | 17,002,159                           | 17,503,175                           |
| Charges for Services   | 223,621                            | 200,000                            | 200,000                              | 200,000                            | 0.00%                           | 200,000                              | 200,000                              |
| Investment Income  | 14,142                             | 14,700                             | 25,000                               | 26,250                             | 78.57%                          | 27,560                               | 28,900                               |
| Miscellaneous  | 191,796                            | 170,000                            | 250,000                              | 250,000                            | 47.06%                          | 250,000                              | 250,000                              |
| <b>Total Recurring Sources of Funds</b>                        | <u>15,800,187</u>                  | <u>16,383,584</u>                  | <u>16,473,884</u>                    | <u>16,971,612</u>                  | <u>3.59%</u>                    | <u>17,479,719</u>                    | <u>17,982,075</u>                    |
| <b>Recurring Uses of Funds</b>                                 |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| Personnel Services   | 6,410,003                          | 6,847,802                          | 6,833,062                            | 7,280,283                          | 6.32%                           | 7,531,196                            | 7,780,091                            |
| Supplies and Services  | 8,246,307                          | 8,943,200                          | 8,787,943                            | 9,106,981                          | 1.83%                           | 9,310,206                            | 9,548,003                            |
| Utilities  | 156,762                            | 146,303                            | 141,672                              | 147,290                            | 0.67%                           | 147,831                              | 148,388                              |
| Allocations*   | 208,926                            | 230,874                            | 230,894                              | 228,649                            | (0.96%)                         | 243,487                              | 256,008                              |
| Capital Outlay   | 82,689                             | 65,405                             | 65,405                               | 58,409                             | (10.70%)                        | 58,409                               | 58,500                               |
| Cancelled Encumbrances   | (2,036)                            | -                                  | (3,388)                              | -                                  | 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>15,252,651</u>                  | <u>16,383,584</u>                  | <u>16,205,588</u>                    | <u>16,971,612</u>                  | <u>3.59%</u>                    | <u>17,441,129</u>                    | <u>17,940,990</u>                    |
| <b>Net Recurring Funds</b>                                     | <b>547,536</b>                     | <b>-</b>                           | <b>268,296</b>                       | <b>-</b>                           |                                 | <b>38,590</b>                        | <b>41,085</b>                        |
| <b>Non-recurring "One-time" Uses of Funds</b>                  |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| Capital Project Funds  | 218,515                            | -                                  | 639,627                              | -                                  | 0.00%                           | -                                    | -                                    |
| <b>The Bottom Line - Net Recurring and Non-recurring Funds</b> | <b>329,021</b>                     | <b>-</b>                           | <b>(371,331)</b>                     | <b>-</b>                           |                                 | <b>38,590</b>                        | <b>41,085</b>                        |
| <b>Ending Fund Balance</b>                                     | <u>\$ 1,766,258</u>                | <u>\$ 1,346,596</u>                | <u>\$ 1,394,927</u>                  | <u>\$ 1,394,927</u>                | <u>3.59%</u>                    | <u>\$ 1,433,517</u>                  | <u>\$ 1,474,602</u>                  |
| <b>Days of Recurring Uses of Funds</b>                         | 42                                 | 30                                 | 31                                   | 30                                 |                                 | 30                                   | 30                                   |

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

City of Carrollton  
Fiscal Year 2016-17 Approved Budget

**ADMINISTRATIVE SERVICES FUND  
RECURRING USES OF FUNDS**

|                                 | <u>ACTUAL</u><br><u>FY 2014-15</u> | <u>BUDGET</u><br><u>FY 2015-16</u> | <u>ESTIMATE</u><br><u>FY 2015-16</u> | <u>BUDGET</u><br><u>FY 2016-17</u> | <u>% CHNG</u><br><u>BUD/BUD</u> | <u>FORECAST</u><br><u>FY 2017-18</u> | <u>FORECAST</u><br><u>FY 2018-19</u> |
|---------------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------------------|---------------------------------|--------------------------------------|--------------------------------------|
| City Management:                |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| Personnel Services              | \$ 1,152,786                       | \$ 1,175,392                       | \$ 1,185,495                         | \$ 1,192,973                       | 1.50%                           | \$ 1,192,973                         | \$ 1,192,973                         |
| Supplies and Services           | 99,676                             | 136,041                            | 132,473                              | 138,312                            | 1.67%                           | 138,310                              | 138,329                              |
| Utilities                       | 4,525                              | 4,559                              | 4,410                                | 4,413                              | (3.20%)                         | 4,416                                | 4,419                                |
| Allocations                     | 9,598                              | 10,078                             | 10,078                               | 10,078                             | 0.00%                           | 10,582                               | 10,582                               |
|                                 | <u>1,266,585</u>                   | <u>1,326,070</u>                   | <u>1,332,456</u>                     | <u>1,345,776</u>                   | <u>1.49%</u>                    | <u>1,346,281</u>                     | <u>1,346,303</u>                     |
| Marketing Services:             |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| Personnel Services              | 315,337                            | 330,926                            | 361,477                              | 446,954                            | 35.06%                          | 446,954                              | 446,954                              |
| Supplies and Services           | 93,166                             | 107,565                            | 111,545                              | 146,190                            | 35.91%                          | 148,726                              | 147,763                              |
| Utilities                       | 1,926                              | 1,940                              | 1,877                                | 1,878                              | (3.20%)                         | 1,879                                | 1,880                                |
| Allocations                     | 7,083                              | 8,086                              | 8,094                                | 7,846                              | (2.97%)                         | 8,067                                | 5,594                                |
|                                 | <u>417,512</u>                     | <u>448,517</u>                     | <u>482,993</u>                       | <u>602,868</u>                     | <u>34.41%</u>                   | <u>605,626</u>                       | <u>602,191</u>                       |
| City Attorney:                  |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| Personnel Services              | 539,557                            | 632,353                            | 580,237                              | 663,073                            | 4.86%                           | 663,073                              | 663,073                              |
| Supplies and Services           | 111,167                            | 54,406                             | 54,406                               | 54,985                             | 1.06%                           | 55,389                               | 55,942                               |
| Utilities                       | 2,558                              | 2,577                              | 2,493                                | 2,495                              | (3.18%)                         | 2,496                                | 2,498                                |
| Allocations                     | 5,808                              | 6,098                              | 6,098                                | 6,098                              | 0.00%                           | 6,403                                | 6,403                                |
|                                 | <u>659,090</u>                     | <u>695,434</u>                     | <u>643,234</u>                       | <u>726,651</u>                     | <u>4.49%</u>                    | <u>727,361</u>                       | <u>727,916</u>                       |
| Non-Departmental:               |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| Personnel Services              | -                                  | 19,865                             | 109,228                              | 85,317                             | 329.48%                         | 336,230                              | 585,125                              |
| Supplies and Services           | 41,646                             | 203,475                            | 89,248                               | 205,703                            | 1.09%                           | 210,863                              | 216,033                              |
| Capital Outlay                  | 60,284                             | 58,000                             | 58,000                               | 58,000                             | 0.00%                           | 58,000                               | 58,000                               |
|                                 | <u>101,930</u>                     | <u>281,340</u>                     | <u>256,476</u>                       | <u>349,020</u>                     | <u>24.06%</u>                   | <u>605,093</u>                       | <u>859,158</u>                       |
| Finance Administration:         |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| Personnel Services              | 490,323                            | 490,819                            | 502,810                              | 505,962                            | 3.09%                           | 505,962                              | 505,962                              |
| Supplies and Services           | 421,403                            | 461,399                            | 444,944                              | 458,057                            | (0.72%)                         | 474,418                              | 491,476                              |
| Utilities                       | 1,610                              | 1,623                              | 1,569                                | 1,571                              | (3.20%)                         | 1,572                                | 1,573                                |
| Allocations                     | 6,444                              | 6,766                              | 6,766                                | 6,766                              | 0.00%                           | 7,105                                | 7,105                                |
|                                 | <u>919,780</u>                     | <u>960,607</u>                     | <u>956,089</u>                       | <u>972,356</u>                     | <u>1.22%</u>                    | <u>989,057</u>                       | <u>1,006,116</u>                     |
| Accounting:                     |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| Personnel Services              | 504,399                            | 496,629                            | 504,153                              | 490,674                            | (1.20%)                         | 490,674                              | 490,674                              |
| Supplies and Services           | 134,901                            | 153,618                            | 153,418                              | 158,706                            | 3.31%                           | 163,536                              | 168,649                              |
| Utilities                       | 2,171                              | 2,188                              | 2,115                                | 2,117                              | (3.24%)                         | 2,118                                | 2,120                                |
| Allocations                     | 5,046                              | 5,298                              | 5,298                                | 5,298                              | 0.00%                           | 5,563                                | 5,563                                |
|                                 | <u>646,517</u>                     | <u>657,733</u>                     | <u>664,984</u>                       | <u>656,795</u>                     | <u>(0.14%)</u>                  | <u>661,891</u>                       | <u>667,006</u>                       |
| Budget and Management Analysis: |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| Personnel Services              | 242,125                            | 324,669                            | 254,219                              | 331,581                            | 2.13%                           | 331,581                              | 331,581                              |
| Supplies and Services           | 3,602                              | 15,730                             | 10,230                               | 16,020                             | 1.84%                           | 10,770                               | 16,432                               |
| Utilities                       | 1,774                              | 1,786                              | 1,728                                | 1,729                              | (3.19%)                         | 1,730                                | 1,731                                |
| Allocations                     | 3,137                              | 3,294                              | 3,294                                | 3,294                              | 0.00%                           | 3,459                                | 3,459                                |
|                                 | <u>250,638</u>                     | <u>345,479</u>                     | <u>269,471</u>                       | <u>352,624</u>                     | <u>2.07%</u>                    | <u>347,540</u>                       | <u>353,203</u>                       |
| Purchasing:                     |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| Personnel Services              | 158,876                            | 173,336                            | 163,578                              | 177,889                            | 2.63%                           | 177,889                              | 177,889                              |
| Supplies and Services           | 3,460                              | 6,625                              | 6,176                                | 6,711                              | 1.30%                           | 6,826                                | 6,826                                |
| Utilities                       | 2,517                              | 2,536                              | 2,454                                | 2,455                              | (3.19%)                         | 2,457                                | 2,459                                |
| Allocations                     | 1,348                              | 1,415                              | 1,415                                | 1,415                              | 0.00%                           | 1,486                                | 1,486                                |
|                                 | <u>166,201</u>                     | <u>183,912</u>                     | <u>173,623</u>                       | <u>188,470</u>                     | <u>2.48%</u>                    | <u>188,658</u>                       | <u>188,660</u>                       |

(continued)

**ADMINISTRATIVE SERVICES FUND  
RECURRING USES OF FUNDS**

|                                      | <u>ACTUAL</u><br><u>FY 2014-15</u> | <u>BUDGET</u><br><u>FY 2015-16</u> | <u>ESTIMATE</u><br><u>FY 2015-16</u> | <u>BUDGET</u><br><u>FY 2016-17</u> | <u>% CHNG</u><br><u>BUD/BUD</u> | <u>FORECAST</u><br><u>FY 2017-18</u> | <u>FORECAST</u><br><u>FY 2018-19</u> |
|--------------------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------------------|---------------------------------|--------------------------------------|--------------------------------------|
| General Services:                    |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| Personnel Services                   | \$ 71,723                          | \$ 86,519                          | \$ 73,497                            | \$ 88,414                          | 2.19%                           | \$ 88,414                            | \$ 88,414                            |
| Supplies and Services                | 37,181                             | 52,422                             | 45,162                               | 50,026                             | (4.57%)                         | 53,286                               | 53,397                               |
| Utilities                            | 2,966                              | 2,988                              | 2,890                                | 2,892                              | (3.21%)                         | 2,894                                | 2,896                                |
| Allocations                          | 2,497                              | 1,367                              | 1,367                                | 1,127                              | (17.56%)                        | 2,280                                | 3,384                                |
|                                      | <u>114,367</u>                     | <u>143,296</u>                     | <u>122,916</u>                       | <u>142,459</u>                     | <u>(0.58%)</u>                  | <u>146,874</u>                       | <u>148,091</u>                       |
| Utility Customer Service:            |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| Personnel Services                   | 940,491                            | 1,027,556                          | 1,006,774                            | 1,064,461                          | 3.59%                           | 1,064,461                            | 1,064,461                            |
| Supplies and Services                | 481,350                            | 529,815                            | 571,046                              | 629,993                            | 18.91%                          | 642,119                              | 655,446                              |
| Utilities                            | 7,606                              | 7,734                              | 7,340                                | 7,349                              | (4.98%)                         | 7,358                                | 7,367                                |
| Allocations                          | 71,492                             | 84,623                             | 84,623                               | 86,520                             | 2.24%                           | 89,777                               | 96,087                               |
| Capital Outlay                       | 22,025                             | -                                  | -                                    | -                                  | 0.00%                           | -                                    | -                                    |
|                                      | <u>1,522,964</u>                   | <u>1,649,728</u>                   | <u>1,669,783</u>                     | <u>1,788,323</u>                   | <u>8.40%</u>                    | <u>1,803,715</u>                     | <u>1,823,361</u>                     |
| Information Technology:              |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| Personnel Services                   | 161,339                            | 159,708                            | 165,570                              | 161,368                            | 1.04%                           | 161,368                              | 161,368                              |
| Supplies and Services                | 5,918,997                          | 6,318,876                          | 6,266,842                            | 6,228,610                          | (1.43%)                         | 6,410,445                            | 6,591,347                            |
| Utilities                            | 28,043                             | 27,324                             | 27,993                               | 28,038                             | 2.61%                           | 28,083                               | 28,128                               |
| Allocations                          | 42,090                             | 44,195                             | 44,195                               | 44,195                             | 0.00%                           | 46,404                               | 46,404                               |
|                                      | <u>6,150,469</u>                   | <u>6,550,103</u>                   | <u>6,504,600</u>                     | <u>6,462,211</u>                   | <u>(1.34%)</u>                  | <u>6,646,300</u>                     | <u>6,827,247</u>                     |
| Workforce Services:                  |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| Personnel Services                   | 522,753                            | 590,047                            | 578,174                              | 616,161                            | 4.43%                           | 616,161                              | 616,161                              |
| Supplies and Services                | 79,287                             | 92,171                             | 92,171                               | 128,836                            | 39.78%                          | 95,194                               | 96,555                               |
| Utilities                            | 4,117                              | 4,149                              | 4,013                                | 4,015                              | (3.23%)                         | 4,018                                | 4,021                                |
| Allocations                          | 5,758                              | 6,046                              | 6,046                                | 6,046                              | 0.00%                           | 6,348                                | 6,348                                |
|                                      | <u>611,915</u>                     | <u>692,413</u>                     | <u>680,404</u>                       | <u>755,058</u>                     | <u>9.05%</u>                    | <u>721,721</u>                       | <u>723,085</u>                       |
| Facilities Services:                 |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| Personnel Services                   | 451,448                            | 454,238                            | 465,346                              | 481,875                            | 6.08%                           | 481,875                              | 481,875                              |
| Supplies and Services                | 797,910                            | 761,707                            | 755,468                              | 809,617                            | 6.29%                           | 838,956                              | 848,315                              |
| Utilities                            | 94,880                             | 84,828                             | 76,738                               | 77,189                             | (9.01%)                         | 77,655                               | 78,133                               |
| Allocations                          | 43,119                             | 47,826                             | 47,838                               | 44,184                             | (7.62%)                         | 49,942                               | 57,522                               |
|                                      | <u>1,387,357</u>                   | <u>1,348,599</u>                   | <u>1,345,390</u>                     | <u>1,412,865</u>                   | <u>4.77%</u>                    | <u>1,448,428</u>                     | <u>1,465,845</u>                     |
| Resolution Center:                   |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| Personnel Services                   | 572,597                            | 617,946                            | 608,165                              | 745,764                            | 20.68%                          | 745,764                              | 745,764                              |
| Supplies and Services                | 5,325                              | 7,496                              | 6,389                                | 21,930                             | 192.56%                         | 10,978                               | 11,003                               |
| Utilities                            | -                                  | -                                  | 4,028                                | 9,124                              | 100.00%                         | 9,130                                | 9,137                                |
| Allocations                          | 3,412                              | 3,583                              | 3,583                                | 3,583                              | 0.00%                           | 3,762                                | 3,762                                |
| Capital Outlay                       | 380                                | 7,405                              | 7,405                                | 409                                | (94.48%)                        | 409                                  | 500                                  |
|                                      | <u>581,714</u>                     | <u>636,430</u>                     | <u>629,570</u>                       | <u>780,810</u>                     | <u>22.69%</u>                   | <u>770,043</u>                       | <u>770,166</u>                       |
| Organizational Development:          |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
| Personnel Services                   | 286,249                            | 267,799                            | 274,339                              | 227,817                            | (14.93%)                        | 227,817                              | 227,817                              |
| Supplies and Services                | 17,236                             | 41,854                             | 48,425                               | 53,285                             | 27.31%                          | 50,390                               | 50,490                               |
| Utilities                            | 2,069                              | 2,071                              | 2,024                                | 2,025                              | (2.22%)                         | 2,025                                | 2,026                                |
| Allocations                          | 2,094                              | 2,199                              | 2,199                                | 2,199                              | 0.00%                           | 2,309                                | 2,309                                |
|                                      | <u>307,648</u>                     | <u>313,923</u>                     | <u>326,987</u>                       | <u>285,326</u>                     | <u>(9.11%)</u>                  | <u>282,541</u>                       | <u>282,642</u>                       |
| Technology Replacement Funds         |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
|                                      | <u>150,000</u>                     | <u>150,000</u>                     | <u>150,000</u>                       | <u>150,000</u>                     | <u>0.00%</u>                    | <u>150,000</u>                       | <u>150,000</u>                       |
| Prior Years' Canceled Expenditures   |                                    |                                    |                                      |                                    |                                 |                                      |                                      |
|                                      | <u>(2,036)</u>                     | <u>-</u>                           | <u>(3,388)</u>                       | <u>-</u>                           | <u>0.00%</u>                    | <u>-</u>                             | <u>-</u>                             |
| <b>TOTAL RECURRING USES OF FUNDS</b> | <u>\$ 15,252,651</u>               | <u>\$ 16,383,584</u>               | <u>\$ 16,205,588</u>                 | <u>\$ 16,971,612</u>               | <u>3.59%</u>                    | <u>\$ 17,441,129</u>                 | <u>\$ 17,940,990</u><br>(concluded)  |



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

## **Employee Health and Disability Fund**

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



# CARROLLTON

TEXAS

**EMPLOYEE HEALTH AND DISABILITY FUND**

|   | <b>ACTUAL</b>       | <b>BUDGET</b>       | <b>ESTIMATE</b>     | <b>BUDGET</b>       | <b>% CHNG</b>   | <b>FORECAST</b>     | <b>FORECAST</b>     |
|---|---------------------|---------------------|---------------------|---------------------|-----------------|---------------------|---------------------|
|   | <b>FY 2014-15</b>   | <b>FY 2015-16</b>   | <b>FY 2015-16</b>   | <b>FY 2016-17</b>   | <b>BUD/BUD</b>  | <b>FY 2017-18</b>   | <b>FY 2018-19</b>   |
| <b>Beginning Fund Balance</b>           | \$ 8,225,048        | \$ 5,715,049        | \$ 5,936,578        | \$ 3,948,578        | (30.91%)        | \$ 3,948,578        | \$ 3,948,578        |
| <b>Recurring Sources of Funds</b>       |                     |                     |                     |                     |                 |                     |                     |
| Charges for services                    | 9,675,013           | 10,780,000          | 10,022,000          | 11,670,000          | 8.26%           | 12,837,000          | 14,210,700          |
| Investment income                       | 37,536              | 40,000              | 40,000              | 40,000              | 0.00%           | 40,000              | 40,000              |
| <b>Total Recurring Sources of Funds</b> | <u>9,712,549</u>    | <u>10,820,000</u>   | <u>10,062,000</u>   | <u>11,710,000</u>   | <u>8.23%</u>    | <u>12,877,000</u>   | <u>14,250,700</u>   |
| <b>Recurring Uses of Funds</b>          |                     |                     |                     |                     |                 |                     |                     |
| Supplies and Services                   | <u>12,001,019</u>   | <u>10,820,000</u>   | <u>12,050,000</u>   | <u>11,710,000</u>   | <u>8.23%</u>    | <u>12,877,000</u>   | <u>14,250,700</u>   |
| <b>The Bottom Line -</b>                |                     |                     |                     |                     |                 |                     |                     |
| <b>Net Recurring Funds</b>              | <b>(2,288,470)</b>  | <b>-</b>            | <b>(1,988,000)</b>  | <b>-</b>            |                 | <b>-</b>            | <b>-</b>            |
| <b>Ending Fund Balance</b>              | <u>\$ 5,936,578</u> | <u>\$ 5,715,049</u> | <u>\$ 3,948,578</u> | <u>\$ 3,948,578</u> | <u>(30.91%)</u> | <u>\$ 3,948,578</u> | <u>\$ 3,948,578</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**  
**T E X A S**

**CAPITAL IMPROVEMENTS PROGRAM  
GENERAL AND PUBLIC SAFETY CAPITAL BUDGET  
FISCAL YEAR 2017**

|  |                       |
|--|-----------------------|
| <b>Resources:</b>  |                       |
| <u>Current FY 16 Resources as of 5/31/16 and 7/12/16 Budget Amendment</u>  |                       |
| Cash   | \$ 39,855,762         |
| Misc. Receivable and Prepaid Asset   | 751,204               |
| Accrued Interest Earnings  | 61,172                |
| Liabilities  | (233,198)             |
| Pending Transfers  | 1,452,443             |
| Pending Rent Transit Oriented Development  | 19,960                |
| Pending Court Technology Revenue   | 53,000                |
| Pending Cable Franchise Fees   | 180,000               |
| Pending Interest Income  | 78,000                |
| Pending Grant Funds  | 1,143,219             |
| Pending Land Sale  | 1,880,000             |
| Remaining unspent budget amount for<br>projects in process   | (42,320,926)          |
| Net unobligated balances and contingencies   | <u>2,920,636</u>      |
| <br><u>Projected FY17 Resources:</u>   |                       |
| Interest Income  | 234,000               |
| Court Technology Fee   | 158,000               |
| Rent Income - Transit Oriented Development (TOD)   | 79,146                |
| Cable Franchise Fees   | 360,000               |
| Public Safety Grant Funds  | 102,194               |
| Land Sale  | -                     |
| Transfer from General and Administrative Services Funds  | 13,001,809            |
| Total Future Resources   | <u>13,935,149</u>     |
| <br><b>Funds available to be committed</b>   | <br><u>16,855,785</u> |
| <br><b>Additional Projects:</b>  |                       |
| Cable Franchise Projects   | 391,155               |
| Court Technology Projects  | 149,368               |
| Technology Replacements  | 1,048,665             |
| 2016 Public Safety Grants  | 102,194               |
| TASER Replacements   | 70,298                |
| EMS Stryker Patient Cots   | 49,875                |
| Fire Rescue Boat   | 19,500                |
| Library Facility Improvements  | 29,514                |
| City Hall Pond Fill/Vinyl Liner  | 135,000               |
| ECG Monitor/Defibrillator Replacements   | 275,500               |
| Facilities Maintenance Special Projects  | 950,000               |
| Automated License Plate Readers  | 99,636                |
| Opticom Fire Apparatus GPS Emitter Equipment   | 214,510               |
| BI, Planning, Permitting & Code Enforcement Software   | 237,189               |
| Retail Rehab Grant Program   | 500,000               |
| Strategic Community Reinvestment   | 8,482,731             |
| Police Station Canopy and Fence  | 354,400               |
| Police Bicycle Unit  | 109,045               |
| 6th Medic Unit   | 426,446               |
| Contingencies - represents 5.74% of remaining<br>budgeted funds for active projects<br>at 5/31/16 and new projects | 3,210,759             |
| <b>Total Additional Projects</b>   | <u>16,855,785</u>     |
| <br><b>PROJECTED REMAINING<br/>UNOBLIGATED FUND BALANCE</b>  | <br><u>\$ -</u>       |

**CAPITAL IMPROVEMENTS PROGRAM  
 COMMUNITY DEVELOPMENT CAPITAL BUDGET  
 FISCAL YEAR 2017**

**Resources:**

Current FY 16 Resources as of 5/31/16

|  |               |
|--|---------------|
| Cash   | 4,447,407     |
| Accrued Interest Earnings                                  | 7,723         |
| Liabilities  | (275,020)     |
| Pending Grant Receipts                                     | 373,137       |
| Pending Neighborhood Partnership Tax                       | 3,488,854     |
| Pending Interest Income                                    | 8,700         |
| Pending Transfers  | 270,000       |
| Remaining unspent budget amount for<br>projects in process | (8,273,771)   |
| Net unobligated balances and contingencies                 | <u>47,030</u> |

Projected FY17 Resources:

|  |                  |
|--|------------------|
| Community Development Block Grant (CDBG) Revenue | 828,231          |
| Interest Income                                  | 26,100           |
| Transfer from the General Fund                   | 235,000          |
| Ad Valorem Tax - Neighborhood Partnership        | 4,113,158        |
| Total Future Resources                           | <u>5,202,489</u> |

**Total Resources** 5,249,519

**Additional Projects:**

CDBG Programs -2017

|  |           |
|--|-----------|
| Enhanced Code Enforcement  | 60,091    |
| Housing Rehabilitation   | 79,000    |
| NOTICE - Santa Rosa  | 614,140   |
| NOTICE- Rhoton Park Improvements   | 75,000    |
| Neighborhood Partnership Program   | 4,113,158 |
| Eddy Mann Wall Enhancements  | 100,000   |
| Entry Way Improvements   | 125,000   |
| Neighborhood Safety Grants   | 10,000    |
| Contingencies - represents 0.54% of remaining<br>budgeted funds for active projects<br>at 5/31/16 and new projects | 73,130    |

**Total Additional Projects** 5,249,519

**PROJECTED REMAINING  
 UNOBLIGATED FUND BALANCE**

\$ -

**CAPITAL IMPROVEMENTS PROGRAM  
 PARKS CAPITAL BUDGET  
 FISCAL YEAR 2017**

**Resources:**

Current FY 16 Resources as of 5/31/16 and 7/12/16 Budget Amendment

|  |    |              |
|--|----|--------------|
| Cash   | \$ | 8,154,125    |
| Accrued Interest Earnings                                  |    | 10,960       |
| Liabilities  |    | (142,095)    |
| Pending Interest Income                                    |    | 16,000       |
| Pending Leisure Program Fee Receipts                       |    | 34,000       |
| Pending Aquatic Program Fee Receipts                       |    | 55,000       |
| Pending Intergovernmental Participation                    |    | 3,448,077    |
| Pending Transfers  |    | 1,959,802    |
| Remaining unspent budget amount for<br>projects in process |    | (13,480,336) |
| Net unobligated balances and contingencies                 |    | 55,533       |

Projected FY17 Resources:

|                              |  |           |
|------------------------------|--|-----------|
| Interest Income              |  | 48,000    |
| Leisure Program Fee Receipts |  | 80,000    |
| Aquatic Program Fee Receipts |  | 57,000    |
| Transfer from General Fund   |  | 2,039,075 |
| 2017 GO Bonds                |  | 1,435,000 |
| Total Future Resources       |  | 3,659,075 |

**Total Resources** 3,714,608

**Additional Projects:**

|  |  |                  |
|--|--|------------------|
| Bond Program - 2017  |  |                  |
| Dudley Branch Trail  |  | 805,000          |
| Furneaux Trail   |  | 630,000          |
| Park Pro-rata projects**   |  | 30,907           |
| Leisure Program Equipment Replacement  |  | 97,721           |
| Aquatic Program Equipment Replacement  |  | 72,210           |
| Leisure Program Marketing  |  | 16,279           |
| Parks Strategic Amenity Fund   |  | 125,000          |
| Restroom Trailer for Events  |  | 35,000           |
| Recreation Center Facility Improvements  |  | 57,500           |
| Rainforest Lazy River Repair   |  | 360,000          |
| Equipment Replacement Fund   |  | 180,000          |
| Expanded Events  |  | 30,000           |
| Rosemeade Recreation Center Floor and Ceiling Replacements   |  | 150,000          |
| Playground Resurfacing   |  | 389,575          |
| Practice Area Lights   |  | 184,000          |
| Rosemeade Dog Parks Lights   |  | 138,000          |
| Jimmy Porter Park Improvements   |  | 220,000          |
| Martha Pointer Park Improvements   |  | 170,000          |
| Contingencies - represents 0.14% of remaining<br>budgeted funds for active projects<br>at 5/31/16 and new projects |  | 23,416           |
| <b>Total Additional Projects</b>   |  | <b>3,714,608</b> |

**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 2017**

**Resources:**

Current FY 16 Resources as of 5/31/16

|  |    |                  |
|--|----|------------------|
| Cash   | \$ | 44,732,242       |
| Accrued Interest Earnings                                  |    | 66,109           |
| Liabilities  |    | (1,126,708)      |
| Pending Interest Income                                    |    | 88,000           |
| Pending Ad Valorem Tax - Capital Dedicated                 |    | 3,667,357        |
| Pending Transfers  |    | 4,812,581        |
| Pending Intergov. Participation                            |    | 4,346,251        |
| Pending Settlement   |    | 120,000          |
| Remaining unspent budget amount for<br>projects in process |    | (53,570,362)     |
| Net unobligated balances and contingencies                 |    | <u>3,135,470</u> |

Projected FY17 Resources:

|                                    |                   |
|------------------------------------|-------------------|
| Interest Income                    | 264,000           |
| Ad Valorem Tax Street Rehab. / TOD | 3,924,429         |
| Intergovernmental Participation    | 203,427           |
| 2017 GO Bonds                      | 13,680,000        |
| Transfer from Solid Waste Fund     | 1,580,781         |
| Total Future Resources             | <u>19,652,637</u> |

**Total Resources** 22,788,107

**Additional Projects:**

Bond Program - 2017

|  |                  |
|--|------------------|
| PGBT Interchange Improvements  | 1,460,000        |
| Woodlake #2  | 930,000          |
| Woodlake #3  | 3,000,000        |
| Jackson Arms   | 1,000,000        |
| Rosemeade 2  | 2,820,000        |
| Nob Hill   | 2,000,000        |
| Alleys   | 300,000          |
| Streets General  | 2,090,000        |
| Sidewalks  | 80,000           |
| Ad Valorem Tax Street Rehab. / TOD   | 3,924,429        |
| Marsh Lane   | 203,427          |
| Alley Rehabilitation   | 1,580,781        |
| Contingencies - represents 4.66% of remaining<br>budgeted funds for active projects<br>at 5/31/16 and new projects | <u>3,399,470</u> |

**Total Additional Projects** 22,788,107

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

**CAPITAL IMPROVEMENTS PROGRAM  
 DRAINAGE CAPITAL BUDGET  
 FISCAL YEAR 2017**

**Resources:**

Current FY 16 Resources as of 5/31/16

|   |    |             |
|---|----|-------------|
| Cash  | \$ | 8,130,540   |
| Accrued Interest Earnings                               |    | 13,741      |
| Pending Interest Income                                 |    | 16,000      |
| Remaining unspent budget amount for projects in process |    | (8,003,415) |
| Net unobligated balances and contingencies              |    | 156,866     |

Projected FY17 Resources:

|                        |  |           |
|------------------------|--|-----------|
| Interest Income        |  | 48,000    |
| 2017 GO Bonds          |  | 5,775,000 |
| Total Future Resources |  | 5,823,000 |

|                        |  |           |
|------------------------|--|-----------|
| <b>Total Resources</b> |  | 5,979,866 |
|------------------------|--|-----------|

**Additional Projects:**

Bond Program - 2017

|  |  |           |
|--|--|-----------|
| Indian Creek Phase One   |  | 2,000,000 |
| Indian Creek Phase Two   |  | 1,475,000 |
| Lower Dudley Branch  |  | 2,000,000 |
| Detention Pond East of IH35  |  | 300,000   |
| Contingencies - represents 2.56% of remaining budgeted funds for active projects at 5/31/16 and new projects |  | 204,866   |
| <b>Total Additional Projects</b>   |  | 5,979,866 |

|   |           |   |
|---|-----------|---|
| <b>PROJECTED REMAINING UNOBLIGATED FUND BALANCE</b> | <b>\$</b> | - |
|---|-----------|---|

**CAPITAL IMPROVEMENTS PROGRAM  
 TRAFFIC CAPITAL BUDGET  
 FISCAL YEAR 2017**

**Resources:**

Current FY 16 Resources as of 5/31/16

|   |    |             |
|---|----|-------------|
| Cash  | \$ | 2,458,280   |
| Accrued Interest Earnings                               |    | 3,890       |
| Liabilities   |    | (43,845)    |
| Pending Grant Funds                                     |    | 1,022,000   |
| Pending Interest Income                                 |    | 5,000       |
| Remaining unspent budget amount for projects in process |    | (3,197,433) |
| Net unobligated balances and contingencies              |    | 247,892     |

Projected FY17 Resources:

|                            |  |         |
|----------------------------|--|---------|
| Interest Income            |  | 15,000  |
| Transfer from General Fund |  | 165,000 |
| 2017 GO Bonds              |  | 250,000 |
| Total Future Resources     |  | 430,000 |

|                        |  |         |
|------------------------|--|---------|
| <b>Total Resources</b> |  | 677,892 |
|------------------------|--|---------|

**Additional Projects:**

|  |  |         |
|--|--|---------|
| Bond Program - 2017  |  |         |
| Signals/New Rebuild/Coord.   |  | 250,000 |
| Additional Traffic Signal  |  | 165,000 |
| Contingencies - represents 7.28% of remaining budgeted funds for active projects at 5/31/16 and new projects |  | 262,892 |
| <b>Total Additional Projects</b>   |  | 677,892 |

|   |    |   |
|---|----|---|
| <b>PROJECTED REMAINING UNOBLIGATED FUND BALANCE</b> | \$ | - |
|---|----|---|



**CAPITAL IMPROVEMENTS PROGRAM  
TAX INCREMENT REINVESTMENT ZONE CAPITAL BUDGET  
FISCAL YEAR 2017**

**Resources:**

Current FY 16 Resources as of 5/31/16

|  |            |
|--|------------|
| Cash   | \$ 605,071 |
| Accrued Interest Earnings                                  | 921        |
| Pending Interest Income                                    | 1,000      |
| Remaining unspent budget amount for<br>projects in process | (606,961)  |
| Net unobligated balances and contingencies                 | <u>31</u>  |

Projected FY17 Resources:

|                                      |                |
|--------------------------------------|----------------|
| Interest Income                      | 3,000          |
| Ad Valorem Tax - Increment Financing | 252,946        |
| Dallas County Participation          | 99,710         |
| Total Future Resources               | <u>355,656</u> |

**Total Resources** 355,687

**Additional Projects:**

|                                   |                |
|-----------------------------------|----------------|
| Reinvestment Zone Future Projects | <u>355,687</u> |
| <b>Total Additional Projects</b>  | <u>355,687</u> |

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

**CAPITAL IMPROVEMENTS PROGRAM  
UTILITY CAPITAL BUDGET  
FISCAL YEAR 2017**

**Resources:**

Current FY 16 Resources as of 5/31/16

|  |                     |
|--|---------------------|
| Cash   | \$ 9,657,726        |
| Accrued Interest Earnings                                  | 16,207              |
| Liabilities  | (61,914)            |
| Pending Transfers  | 2,900,000           |
| Pending Interest Income                                    | 19,000              |
| Remaining unspent budget amount for<br>projects in process | <u>(10,902,170)</u> |
| Net unobligated balances and contingencies                 | <u>1,628,849</u>    |

Projected FY17 Resources:

|                                  |                  |
|----------------------------------|------------------|
| Interest Income                  | 57,000           |
| 2017 Transfers from Utility Fund | <u>2,900,000</u> |
| Total Future Resources           | <u>2,957,000</u> |

**Total Resources** 4,585,849

**Additional Projects:**

|   |                  |
|---|------------------|
| 2017 Water and Wastewater Replacement/Rehabilitation  | 2,900,000        |
| Contingencies - represents 12.21% of remaining<br>budgeted funds for active projects<br>at 5/31/16 and new projects | <u>1,685,849</u> |
| <b>Total Additional Projects</b>  | <u>4,585,849</u> |

**PROJECTED REMAINING  
UNOBLIGATED FUND BALANCE**

\$ -

**CAPITAL IMPROVEMENTS PROGRAM  
GOLF COURSE CAPITAL BUDGET  
FISCAL YEAR 2017**

**Resources:**

Current FY 16 Resources as of 5/31/16

|  |                  |
|--|------------------|
| Cash   | \$ (731,524)     |
| Accrued Interest Earnings                                  | (739)            |
| Pending Transfers  | 1,600,000        |
| Remaining unspent budget amount for<br>projects in process | <u>(868,428)</u> |
| Net unobligated balances and contingencies                 | <u>(691)</u>     |

Projected FY17 Resources:

|                                   |                |
|-----------------------------------|----------------|
| Transfer from Golf Operating Fund | <u>223,643</u> |
| Total Future Resources            | <u>223,643</u> |

**Total Resources** 222,952

**Additional Golf Course Projects:**

|                                      |                |
|--------------------------------------|----------------|
| Golf Course Equipment & Improvements | <u>222,952</u> |
| <b>Total Additional Projects</b>     | <u>222,952</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**  
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## **CIPAC Recommendation Fiscal Year 2017 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. Finally, the Infrastructure Report Card is an important tool in managing the City's infrastructure assets. It should be updated on a 4 year cycle for future funds to be allocated based on factors considered in the report.

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) Add \$150,000 in additional sidewalk funding from any surplus, year-end non-recurring sources.
- 2) Any additional surplus, year-end non-recurring funds available after #1 is addressed should be allocated to existing street projects.
- 3) Any additional surplus, year-end non-recurring funds available after #2 is addressed should be allocated to existing parks (non-golf) projects.

### **Policy Recommendations**

- 1) **Calling of 2017 Bond Election**
- 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.

Note: Once a recommendation is accepted by City Council, it will not be carried forward to the next year.



**CARROLLTON**  
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**FY 2017-2020 Capital Improvement Plan (\$000's)**

| CIP                 | 2017             | 2018             | 2019            | 2020            | TOTALS           |
|---------------------|------------------|------------------|-----------------|-----------------|------------------|
| <b>SUMMARY</b>      |                  |                  |                 |                 |                  |
| Streets             | \$ 16,910        | \$ 9,525         | \$ 4,490        | \$ 2,500        | \$ 33,425        |
| Drainage            | \$ 5,775         | \$ 9,735         | \$ 1,090        | \$ -            | \$ 16,600        |
| Water & Waste Water | \$ 2,500         | \$ 4,000         | \$ 2,500        | \$ 2,500        | \$ 11,500        |
| Transportation      | \$ 250           | \$ -             | \$ -            | \$ -            | \$ 250           |
| Parks               | \$ 1,435         | \$ -             | \$ -            | \$ -            | \$ 1,435         |
| <b>TOTALS</b>       | <b>\$ 26,870</b> | <b>\$ 23,260</b> | <b>\$ 8,080</b> | <b>\$ 5,000</b> | <b>\$ 63,210</b> |

| CIP                       | 2017             | 2018             | 2019            | 2020            | TOTALS           |
|---------------------------|------------------|------------------|-----------------|-----------------|------------------|
| <b>SUMMARY OF SOURCES</b> |                  |                  |                 |                 |                  |
| GO Bond Program           | \$ 21,140        | \$ 16,000        | \$ 2,290        | \$ 2,500        | \$ 41,930        |
| Other Sources             | \$ 3,230         | \$ 3,260         | \$ 3,290        | \$ -            | \$ 9,780         |
| Water & Waste Water Rehab | \$ 2,500         | \$ 4,000         | \$ 2,500        | \$ 2,500        | \$ 11,500        |
| <b>TOTALS</b>             | <b>\$ 26,870</b> | <b>\$ 23,260</b> | <b>\$ 8,080</b> | <b>\$ 5,000</b> | <b>\$ 63,210</b> |

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

| <b>CIP</b>                         | <b>2017</b>     | <b>2018</b>     | <b>2019</b>     | <b>2020</b>     | <b>TOTALS</b>    |
|------------------------------------|-----------------|-----------------|-----------------|-----------------|------------------|
| <b>BOND PROGRAM:</b>               |                 |                 |                 |                 |                  |
| PGBT Interchange Improvements      | 1,460           | 280             |                 |                 | \$ 1,740         |
| Traffic Signals & School Flashers  |                 | 475             | 400             |                 | \$ 875           |
| Woodlake #2                        | 930             |                 |                 |                 | \$ 930           |
| Woodlake #3                        | 3,000           |                 |                 |                 | \$ 3,000         |
| Jackson Arms                       | 1,000           |                 |                 |                 | \$ 1,000         |
| Rosemeade 2                        | 2,820           |                 |                 |                 | \$ 2,820         |
| Nob Hill                           | 2,000           | 2,830           |                 |                 | \$ 4,830         |
| Alleys                             | 300             | 2,000           |                 |                 | \$ 2,300         |
| Industrial Street Rehab Program    |                 | 500             | 500             | 500             | \$ 1,500         |
| Alleys                             |                 |                 | 200             | 2,000           | \$ 2,200         |
| Streets General                    | 2,090           |                 |                 |                 | \$ 2,090         |
| Quality of Life                    |                 | 100             |                 |                 | \$ 100           |
| Sidewalks                          | 80              | 80              | 100             |                 | \$ 260           |
| <b>TOTAL BOND PROGRAM</b>          | <b>\$13,680</b> | <b>\$ 6,265</b> | <b>\$ 1,200</b> | <b>\$ 2,500</b> | <b>\$ 23,645</b> |
| <b>OTHER FUNDING SOURCES:</b>      |                 |                 |                 |                 |                  |
| Street Rehab Program (AV Tax)      | 3,230           | 3,260           | 3,290           |                 | \$ 9,780         |
| <b>TOTAL OTHER FUNDING SOURCES</b> | <b>\$ 3,230</b> | <b>\$ 3,260</b> | <b>\$ 3,290</b> | <b>\$ -</b>     | <b>\$ 9,780</b>  |
| <b>TOTALS</b>                      | <b>\$16,910</b> | <b>\$ 9,525</b> | <b>\$ 4,490</b> | <b>\$ 2,500</b> | <b>\$ 33,425</b> |

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

| <b>CIP</b>                   | <b>2017</b>     | <b>2018</b>     | <b>2019</b>     | <b>2020</b> | <b>TOTALS</b>    |
|------------------------------|-----------------|-----------------|-----------------|-------------|------------------|
| <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           | 1,090           |             | \$ 2,390         |
| Coyote Ridge                 |                 | 1,010           |                 |             | \$ 1,010         |
| <b>TOTALS</b>                | <b>\$ 5,775</b> | <b>\$ 9,735</b> | <b>\$ 1,090</b> | <b>\$ -</b> | <b>\$ 16,600</b> |

**Water and Wastewater Capital Improvement Plan (000's)**

| CIP                                | 2017            | 2018            | 2019            | 2020            | TOTALS           |
|------------------------------------|-----------------|-----------------|-----------------|-----------------|------------------|
| <b>WATER AND WASTEWATER REHAB:</b> |                 |                 |                 |                 |                  |
| Waste Water Projects               | 1,000           | 1,000           | 1,000           | 1,000           | \$ 4,000         |
| Water Replacement                  | 1,500           | 3,000           | 1,500           | 1,500           | \$ 7,500         |
| <b>TOTALS</b>                      | <b>\$ 2,500</b> | <b>\$ 4,000</b> | <b>\$ 2,500</b> | <b>\$ 2,500</b> | <b>\$ 11,500</b> |

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

| CIP                        | 2017          | 2018        | 2019        | 2020        | TOTALS        |
|----------------------------|---------------|-------------|-------------|-------------|---------------|
| <b>BOND PROGRAM:</b>       |               |             |             |             |               |
| Signals/New Rebuild/Coord. | 250           |             |             |             | \$ 250        |
| <b>TOTALS</b>              | <b>\$ 250</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 250</b> |

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

| CIP                                   | 2017            | 2018        | 2019        | 2020        | TOTALS          |
|---------------------------------------|-----------------|-------------|-------------|-------------|-----------------|
| <b>BOND PROGRAM:</b>                  |                 |             |             |             |                 |
| Dudley Branch Trail: T Center to S Fe | 805             |             |             |             | \$ 805          |
| Furneaux Trail: T Mills to Old Denton | 630             |             |             |             | \$ 630          |
| <b>TOTALS</b>                         | <b>\$ 1,435</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 1,435</b> |



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

**TAX LEVY ANALYSIS**

|   |                       |
|---|-----------------------|
| <b>Market value:</b>                    |                       |
| Real property:                          |                       |
| Land                                    | \$ 3,293,013,494      |
| Improvements                            | 9,021,084,545         |
| Business personal property              | 2,774,168,176         |
|   | <u>15,088,266,215</u> |
| <b>Less property exemptions:</b>        |                       |
| <u>Type</u>                             |                       |
| Homestead                               | 1,103,696,334         |
| Over 65                                 | 390,161,448           |
| Disabled                                | 21,183,488            |
| Disabled veterans                       | 17,411,058            |
| Totally exempt                          | 858,741,677           |
| Agricultural                            | 72,420,406            |
| Freeport                                | 505,323,258           |
| Capped value                            | 163,333,474           |
| Low income housing                      | 11,138,500            |
| Other exemptions                        | 649,733               |
|   | <u>3,144,059,376</u>  |
| <b>Certified Assessed Valuation</b>     | 11,944,206,839        |
| <b>Property Under Protest</b>           | 171,638,660           |
| <b>Net taxable value</b>                | 12,115,845,499        |
| <b>TIRZ Incremental Value</b>           | <u>(42,537,352)</u>   |
| <b>Total Estimated Taxable Value</b>    | 12,073,308,147        |
| <b>Rate per \$100.00</b>                | <u>0.603700</u>       |
| <b>Total tax levy</b>                   | 72,886,561            |
| <b>Estimated percent collection</b>     | <u>98.5%</u>          |
| <b>Estimated current tax collection</b> | <u>\$ 71,793,263</u>  |

|                           | PERCENT        | RATE            | AMOUNT               |
|---------------------------|----------------|-----------------|----------------------|
| <u>Debt service needs</u> |                |                 |                      |
| G.O. debt service         | 29.47%         | 0.177913        | \$ 21,157,785        |
| <u>Operating needs</u>    |                |                 |                      |
| General Fund              | 56.89%         | 0.343425        | 40,840,817           |
| Economic Development      | 2.45%          | 0.014775        | 1,757,074            |
| Neighborhood Part.        | 5.73%          | 0.034587        | 4,113,158            |
| Capital Dedicated         | 5.47%          | 0.033000        | 3,924,429            |
| Sub-total - Operating     | <u>70.53%</u>  | <u>0.425787</u> | <u>50,635,478</u>    |
| <b>Total</b>              | <b>100.00%</b> | <b>0.603700</b> | <b>\$ 71,793,263</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> |
|--------------------|---------------------------------|--------------------------------------|------------------|-----------------|--------------------------|
| 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%                    |
| 2017               | 11,944,206,839                  | 171,638,660                          | 12,115,845,499   | 0.603700        | 8.84%                    |

## 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 2016                  |                | FY 2017                  |                | FY 15 to FY 16<br>Change | %<br>Change  |
|--|-------------------------|----------------|--------------------------|----------------|--------------------------|----------------|--------------------------|--------------|
|  | Total                   | % of Total     | Total                    | % of Total     | Total                    | % of Total     |                          |              |
| REAL: RESIDENTIAL SINGLE FAMILY, MOBILE HOMES    | \$ 3,497,357,207        | 43.08%         | \$ 4,831,986,046         | 43.41%         | \$ 5,366,678,220         | 44.29%         | \$ 534,692,174           | 11.07%       |
| REAL: COMMERCIAL, INDUSTRIAL AND OTHER           | 2,803,230,204           | 34.53%         | 4,323,035,007            | 38.84%         | 4,627,902,780            | 38.20%         | \$ 304,867,773           | 7.05%        |
| BPP: COMMERCIAL AND INDUSTRIAL                   | 1,818,166,266           | 22.39%         | 1,976,442,308            | 17.76%         | 2,121,264,499            | 17.51%         | \$ 144,822,191           | 7.33%        |
| <b>GRAND TOTALS</b>                              | <b>\$ 8,118,753,677</b> | <b>100.00%</b> | <b>\$ 11,131,463,361</b> | <b>100.00%</b> | <b>\$ 12,115,845,499</b> | <b>100.00%</b> | <b>\$ 984,382,138</b>    | <b>8.84%</b> |
| Tax Rate   | \$ 0.5993               |                | \$ 0.612875              |                | \$ 0.603700              |                | \$ (0.009175)            | (1.50%)      |
| Average Homestead Market Value                   | \$ 153,265              |                | \$ 201,807               |                | \$ 224,512               |                | \$ 22,705                | 11.25%       |
| Average Homestead Taxable Value                  | \$ 122,331              |                | \$ 159,180               |                | \$ 173,533               |                | \$ 14,353                | 9.02%        |
| Average Homestead Tax Bill                       | \$ 733                  |                | \$ 976                   |                | \$ 1,048                 |                | \$ 72                    | 7.38%        |
| Tax Bill per \$100,000 Market Value of Homestead | \$ 479                  |                | \$ 490                   |                | \$ 483                   |                | \$ (7)                   | (1.50%)      |

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

FY 2016 and FY 2017 - from Certified and Disputed Property lists provided by CAD's at end of July.



# CARROLLTON

TEXAS



## **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

TEXAS

**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>     |
|--------------|-------------------------|------------------------|-------------------------|
| 2016         | \$13,980,000.00         | \$6,491,310.02         | \$20,471,310.02         |
| 2017         | 14,200,000.00           | 6,684,992.52           | 20,884,992.52           |
| 2018         | 14,035,000.00           | 6,158,167.52           | 20,193,167.52           |
| 2019         | 13,750,000.00           | 5,602,367.52           | 19,352,367.52           |
| 2020         | 12,810,000.00           | 5,013,417.52           | 17,823,417.52           |
| 2021         | 11,935,000.00           | 4,506,017.52           | 16,441,017.52           |
| 2022         | 11,025,000.00           | 3,995,067.52           | 15,020,067.52           |
| 2023         | 10,570,000.00           | 3,505,067.52           | 14,075,067.52           |
| 2024         | 10,455,000.00           | 3,040,067.52           | 13,495,067.52           |
| 2025         | 10,920,000.00           | 2,569,780.02           | 13,489,780.02           |
| 2026         | 9,815,000.00            | 2,167,100.02           | 11,982,100.02           |
| 2027         | 8,870,000.00            | 1,720,700.02           | 10,590,700.02           |
| 2028         | 7,805,000.00            | 1,386,800.02           | 9,191,800.02            |
| 2029         | 8,115,000.00            | 1,088,768.76           | 9,203,768.76            |
| 2030         | 6,445,000.00            | 774,693.76             | 7,219,693.76            |
| 2031         | 4,375,000.00            | 536,687.50             | 4,911,687.50            |
| 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>\$178,995,000.00</b> | <b>\$56,110,642.78</b> | <b>\$235,105,642.78</b> |

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

**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<br/>Debt Service</u> |
|--------------|------------------------------|----------------------------|------------------------------|----------------------------------|
| 02/15/16     |                              | \$344,081.25               | \$344,081.25                 |                                  |
| 08/15/16     | \$930,000.00                 | 38,812.50                  | 968,812.50                   | \$1,312,893.75                   |
| 02/15/17     |                              | 20,212.50                  | 20,212.50                    |                                  |
| 08/15/17     | <u>980,000.00</u>            | <u>20,212.50</u>           | <u>1,000,212.50</u>          | <u>1,020,425.00</u>              |
| <b>Total</b> | <b><u>\$1,910,000.00</u></b> | <b><u>\$423,318.75</u></b> | <b><u>\$2,333,318.75</u></b> | <b><u>\$2,333,318.75</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<br/>Debt Service</u> |
|--------------|-------------------------------|------------------------------|-------------------------------|----------------------------------|
| 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>\$22,155,000.00</u></b> | <b><u>\$8,044,400.00</u></b> | <b><u>\$30,199,400.00</u></b> | <b><u>\$30,199,400.00</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<br/>Debt Service</u> |
|--------------|-------------------------------|------------------------------|-------------------------------|----------------------------------|
| 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>\$23,345,000.00</u></b> | <b><u>\$5,909,337.50</u></b> | <b><u>\$29,254,337.50</u></b> | <b><u>\$29,254,337.50</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<br/>Debt Service</u> |
|--------------|-------------------------------|------------------------------|-------------------------------|----------------------------------|
| 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>\$12,300,000.00</u></b> | <b><u>\$4,347,325.00</u></b> | <b><u>\$16,647,325.00</u></b> | <b><u>\$16,647,325.00</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<br/>Debt Service</u> |
|--------------|-------------------------------|------------------------------|-------------------------------|----------------------------------|
| 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>\$17,735,000.00</u></b> | <b><u>\$2,792,662.50</u></b> | <b><u>\$20,527,662.50</u></b> | <b><u>\$20,527,662.50</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<br/>Debt Service</u> |
|--------------|------------------------------|------------------------------|-------------------------------|----------------------------------|
| 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>\$8,780,000.00</u></b> | <b><u>\$3,666,300.00</u></b> | <b><u>\$12,446,300.00</u></b> | <b><u>\$12,446,300.00</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<br/>Debt Service</u> |
|--------------|-------------------------------|------------------------------|-------------------------------|----------------------------------|
| 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>\$19,840,000.00</u></b> | <b><u>\$7,411,006.38</u></b> | <b><u>\$27,251,006.38</u></b> | <b><u>\$27,251,006.38</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<br/>Debt Service</u> |
|--------------|-------------------------------|-------------------------------|-------------------------------|----------------------------------|
| 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>\$43,815,000.00</u></b> | <b><u>\$13,961,443.90</u></b> | <b><u>\$57,776,443.90</u></b> | <b><u>\$57,776,443.90</u></b>    |

**City of Carrollton, Texas**  
**General Obligation Improvement & Refunding Bonds, Series 2016**

| <u>Date</u>  | <u>Principal</u>              | <u>Interest</u>              | <u>Debt Service</u>           | <u>FYE 9/30<br/>Debt Service</u> |
|--------------|-------------------------------|------------------------------|-------------------------------|----------------------------------|
| 08/15/16     | \$190,000.00                  | \$268,698.75                 | \$458,698.75                  | \$458,698.75                     |
| 02/15/17     |                               | 609,375.00                   | 609,375.00                    |                                  |
| 08/15/17     | 860,000.00                    | 609,375.00                   | 1,469,375.00                  | 2,078,750.00                     |
| 02/15/18     |                               | 596,475.00                   | 596,475.00                    |                                  |
| 08/15/18     | 1,790,000.00                  | 596,475.00                   | 2,386,475.00                  | 2,982,950.00                     |
| 02/15/19     |                               | 551,725.00                   | 551,725.00                    |                                  |
| 08/15/19     | 1,880,000.00                  | 551,725.00                   | 2,431,725.00                  | 2,983,450.00                     |
| 02/15/20     |                               | 504,725.00                   | 504,725.00                    |                                  |
| 08/15/20     | 1,980,000.00                  | 504,725.00                   | \$2,484,725.00                | 2,989,450.00                     |
| 02/15/21     |                               | 475,025.00                   | 475,025.00                    |                                  |
| 08/15/21     | 2,040,000.00                  | 475,025.00                   | 2,515,025.00                  | 2,990,050.00                     |
| 02/15/22     |                               | 424,025.00                   | 424,025.00                    |                                  |
| 08/15/22     | 2,145,000.00                  | 424,025.00                   | 2,569,025.00                  | 2,993,050.00                     |
| 02/15/23     |                               | 370,400.00                   | 370,400.00                    |                                  |
| 08/15/23     | 2,255,000.00                  | 370,400.00                   | 2,625,400.00                  | 2,995,800.00                     |
| 02/15/24     |                               | 314,025.00                   | 314,025.00                    |                                  |
| 08/15/24     | 2,365,000.00                  | 314,025.00                   | \$2,679,025.00                | 2,993,050.00                     |
| 02/15/25     |                               | 254,900.00                   | 254,900.00                    |                                  |
| 08/15/25     | 2,480,000.00                  | 254,900.00                   | 2,734,900.00                  | 2,989,800.00                     |
| 02/15/26     |                               | 192,900.00                   | 192,900.00                    |                                  |
| 08/15/26     | 2,595,000.00                  | 192,900.00                   | 2,787,900.00                  | 2,980,800.00                     |
| 02/15/27     |                               | 128,025.00                   | 128,025.00                    |                                  |
| 08/15/27     | 2,715,000.00                  | 128,025.00                   | 2,843,025.00                  | 2,971,050.00                     |
| 02/15/28     |                               | 87,300.00                    | 87,300.00                     |                                  |
| 08/15/28     | 1,390,000.00                  | 87,300.00                    | \$1,477,300.00                | 1,564,600.00                     |
| 02/15/29     |                               | 66,450.00                    | 66,450.00                     |                                  |
| 08/15/29     | 1,435,000.00                  | 66,450.00                    | 1,501,450.00                  | 1,567,900.00                     |
| 02/15/30     |                               | 44,925.00                    | 44,925.00                     |                                  |
| 08/15/30     | 1,475,000.00                  | 44,925.00                    | 1,519,925.00                  | 1,564,850.00                     |
| 02/15/31     |                               | 22,800.00                    | 22,800.00                     |                                  |
| 08/15/31     | <u>1,520,000.00</u>           | <u>22,800.00</u>             | <u>1,542,800.00</u>           | <u>1,565,600.00</u>              |
| <b>Total</b> | <b><u>\$29,115,000.00</u></b> | <b><u>\$9,554,848.75</u></b> | <b><u>\$38,669,848.75</u></b> | <b><u>\$38,669,848.75</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>    |
|--------------|------------------------|-----------------------|------------------------|
| 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>\$14,185,000.00</b> | <b>\$3,338,818.84</b> | <b>\$17,523,818.84</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<br/>Debt Service</u> |
|--------------|------------------------------|----------------------------|------------------------------|----------------------------------|
| 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>\$1,885,000.00</u></b> | <b><u>\$566,675.00</u></b> | <b><u>\$2,451,675.00</u></b> | <b><u>\$2,451,675.00</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<br/>Debt Service</u> |
|--------------|------------------------------|------------------------------|------------------------------|----------------------------------|
| 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>\$4,065,000.00</u></b> | <b><u>\$1,365,293.84</u></b> | <b><u>\$5,430,293.84</u></b> | <b><u>\$5,430,293.84</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<br/>Debt Service</u> |
|--------------|------------------------------|------------------------------|------------------------------|----------------------------------|
| 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>\$8,235,000.00</u></b> | <b><u>\$1,406,850.00</u></b> | <b><u>\$9,641,850.00</u></b> | <b><u>\$9,641,850.00</u></b>     |



**General Obligation Bond Authorization Unissued Balances**

| <u>Authorization Purpose</u>          | <u>Authorization Date</u> | <u>Amount Authorized</u>    | <u>Prior Issuance</u>       | <u>2016 Issuance</u>        | <u>Balance Unissued</u>     |
|---------------------------------------|---------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| Traffic Improvements                  | 01/16/98                  | \$ 5,100,000                | \$ 5,050,000                | \$ 50,000                   | \$ -                        |
| Traffic Improvements                  | 05/15/04                  | 450,000                     | -                           | 200,000                     | 250,000                     |
| Drainage Improvements                 | 05/15/04                  | 15,400,000                  | 15,400,000                  | -                           | -                           |
| Drainage Improvements                 | 11/06/07                  | 9,200,000                   | 1,379,567                   |                             | 7,820,433                   |
| Economic Development Incentives       | 11/06/07                  | 2,000,000                   | 1,600,000                   | 400,000                     | -                           |
| Street Improvements & Traffic Flow    | 11/05/13                  | 43,175,000                  | 10,230,222                  | 9,300,000                   | 23,644,778                  |
| Drainage Improvements                 | 11/05/13                  | 8,780,000                   | -                           | -                           | 8,780,000                   |
| Parks & Rec. Facilities Improvements  | 11/05/13                  | 8,545,000                   | 4,085,000                   | 2,550,000                   | 1,910,000                   |
| Public Safety Facilities Improvements | 11/05/13                  | 14,500,000                  | 7,000,000                   | 7,500,000                   | -                           |
| <b>Total G.O. Bonds</b>               |                           | <b><u>\$107,150,000</u></b> | <b><u>\$ 44,744,789</u></b> | <b><u>\$ 20,000,000</u></b> | <b><u>\$ 42,405,211</u></b> |

Note:

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



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

## 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

TEXAS

**ORDINANCE NO. ~~3765~~**

**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, 2016 THROUGH SEPTEMBER 30, 2017; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, heretofore a budget for the Fiscal Year October 1, 2016 through September 30, 2017, 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, 2016, through September 30, 2017, and hereby appropriates the amounts as specified therein at the fund level.

**SECTION 2**

The City Council does hereby designate that \$0.033000 of the \$0.425787 tax rate levy for operating purposes for Fiscal Year 2016-2017 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 \$0.034587 of the \$0.425787 tax rate levy for operating purposes for Fiscal Year 2016-2017 be segregated into a capital fund for the specific and expressed purposes of a Neighborhood Partnership/CIP Program.

**SECTION 4**

The City Council does hereby designate that \$0.014775 of the \$0.425787 tax rate levy for operating purposes for Fiscal Year 2016-2017 be segregated into a special revenue fund for the specific and expressed purposes of economic development grants.

**SECTION 5**

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 6**

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 20<sup>th</sup> day of September, 2016.

**City of Carrollton, Texas**


By:   
Matthew Marchant  
Mayor

**ATTEST:**

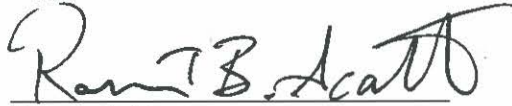
  
Laurie Garber  
City Secretary



**Approved as to form:**

  
Meredith Ladd  
City Attorney

**Approved as to content:**

  
Robert B. Scott  
Chief Financial Officer



**ORDINANCE NO. 3766**

**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 2016 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 2016, an ad valorem tax rate of SIXTY POINT THREE SEVEN CENTS (\$0.6037) 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 | \$0.425787        |
| For General Obligation Debt Service    | <u>\$0.177913</u> |
| Total Ad Valorem Tax Rate              | \$0.603700        |

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 8.0 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$25.

**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

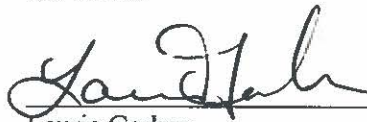
This ordinance shall become and be effective on and after its adoption.

**DULY PASSED AND APPROVED** by the City Council of the City of Carrollton, Texas this 20<sup>th</sup> day of September, 2016.

City of Carrollton, Texas

By:   
Matthew Marchant  
Mayor

ATTEST:

  
Laurie Garber  
City Secretary



Approved as to form:

  
Meredith Ladd  
City Attorney

Approved as to content:

  
Robert B. Scott  
Chief Financial Officer

**RESOLUTION NO. 3960**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CARROLLTON, TEXAS, RATIFYING THE PROPERTY TAX INCREASE REFLECTED IN THE FISCAL YEAR 2016-2017 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 2016-2017 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 2016-2017 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 2016-2017 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 20<sup>th</sup> day of September, 2016.

**CITY OF CARROLLTON, TEXAS**


  
Matthew Marchant, Mayor

**ATTEST:**

  
Laurie Garber, City Secretary



**APPROVED AS TO FORM:**

  
Meredith Ladd, City Attorney

**APPROVED AS TO CONTENT:**

  
Bob Scott, Chief Financial Officer



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



**CARROLLTON**  
TEXAS

*Where Connections Happen*

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

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