



# Approved Annual Budget for Municipal Services

October 1, 2017 to September 30, 2018



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



## **APPROVED ANNUAL BUDGET FOR MUNICIPAL SERVICES**

**FISCAL YEAR  
OCTOBER 1, 2017 – SEPTEMBER 30, 2018**



(L-R): Councilmember Doug Hrbacek, Councilmember James Lawrence, Councilmember Mike Hennefer, City Manager Erin Rinehart, Mayor Kevin Falconer, Councilmember Frances Cruz, Mayor Pro Tem Glen Blanscet, Councilmember Young Sung, Deputy Mayor Pro Tem John Sutter



This budget will raise more revenue from property taxes than last year's budget by an amount of \$5,735,076, which is an 7.8% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$1,208,996.

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 Glen Blanscet, Deputy Mayor Pro John Sutter, Councilmember James Lawrence, Councilmember Mike Hennefer, Council Member Doug Hrbacek, Councilmember Frances Cruz, Councilmember Young Sung

AGAINST:

PRESENT and not voting: Mayor Kevin Falconer (does not vote unless there is a tie vote)

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

	Fiscal Year <u>2018</u>	Fiscal Year <u>2017</u>
Adopted Property Tax Rate	\$0.599700	\$0.603700
Effective Tax Rate	\$0.570415	\$0.576164
Effective Maintenance and Operations Tax Rate	\$0.401673	\$0.394251
Rollback Tax Rate	\$0.605716	\$0.603704
Debt Tax rate	\$0.171910	\$0.177913

The total amount of outstanding municipal debt obligations secured by property taxes is \$170,030,000.

Fiscal Year 2018 Principal and Interest Requirements for Debt Service are:

Property Tax Supported Debt: \$22,525,793

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## **Executive Summary**

The City Council adopted the following vision and goals at their July 2017 retreat.

### **City of Carrollton Vision**

To be the community that families and businesses want to call home.

### **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
- Pursue alternative programs and approaches for redevelopment of aging areas

#### **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 and expansion 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

#### **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 multi-modal opportunities in Carrollton

**Operate city government as a customer service business**

- Maintain on-going emphasis on operating as a competitive service business
- Create opportunities for customer/citizen engagement
- 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
- Continue to exceed minimum legal requirements for transparency and open government

**Promote and reflect 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
- Develop a strategic plan for west of IH-35E

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

- Pursue major street corridor redevelopment and beautification of entry points.
- Implement urban design guidelines to promote quality development and redevelopment in the city's major street corridors



## **BUDGET POLICY GUIDELINES**

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The Fiscal Year 2018 budget was developed within the context of the City Council adopted budget policies and goals and financial standards.

Discussion of the Fiscal Year 2018 budget began on February 21, 2017 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 1, 2017, at which time staff discussed the Preliminary Budget with Council. Additionally on August 1, 2017, Council set the tax rate and public hearing dates in order to begin legally required advertising. An additional City Council work session was held on August 15, 2017, for Council to deliberate and provide guidance to staff for the finalization of the budget.

Public hearing on the Proposed Budget and tax rate were held on August 15 and September 5, 2017. The adoption of the budget and tax rate were approved on September 19, 2017.

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## **BUDGET IN BRIEF**

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The Fiscal Year 2018 budget has recurring uses of funds in the operating, debt service and fleet replacement funds totaling \$221,588,734, an increase of 6.11% from the Fiscal Year 2017 budget. Recurring sources of funds for these funds total \$221,276,760, representing a 5.79% increase over the previous year budget.

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	<b>2016-17 Amended Budget</b>	<b>2017-18 Budget</b>	<b>Change</b>
<b>Total Budget Recurring Uses of Funds –</b> Operating, Fleet Replacement and Debt Service	\$208,819,765	\$221,588,734	6.11%
<b>Total General Fund</b> Recurring Uses of Funds	\$95,687,979	\$98,631,485	3.08%
<b>Taxable Assessed Value</b>	\$12,115,845,499	\$13,152,982,417	8.56%
Estimated <b>Sales and Use Taxes</b>	\$36,014,233	\$37,863,121	5.13%
Ad Valorem <b>Tax Rate</b>	\$0.6037	\$0.5997	(0.66%)
Total <b>Utility Fund</b> Recurring Uses of Funds	\$37,581,461	\$42,742,452	13.73%
Total <b>Capital Program</b> New Projects	\$60,430,265	\$65,232,234	7.95%
Total City <b>Full-time Equivalent Employees</b>	827.25	830.75	0.42%

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### **Property Tax**

The Fiscal Year 2018 taxable assessed value for the City of Carrollton is \$13,152,982,417. This represents an 8.56% increase from the prior year. Ad valorem tax revenue for the Fiscal Year 2018 Budget is \$77,367,378. The average homestead market value is \$246,565 compared to last year's average value of \$224,512, an increase of 9.82%. This Budget lowers the property tax rate by 0.66% to \$0.5997 per \$100 assessed value. Based on this rate, taxes on the average homestead will be \$1,139, a \$91 increase from the Fiscal Year 2017 amount of \$1,048

### **Sales and Use Taxes**

Sales tax revenue is expected to increase to \$37,671,353 in Fiscal Year 2018 from Fiscal Year 2017 originally budgeted revenue of \$35,642,892. Current estimate for Fiscal Year 2017 sales tax revenue has also been increased to \$36,932,699. 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 \$11,886,438 and \$12,124,167 in Fiscal Years 2017 and 2018, respectively.

This category also included Mixed Drink tax that is expected to increase to \$191,768 in Fiscal Year 2018 from Fiscal Year 2017 budget of \$171,341.

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

Over \$65 million for new capital projects are funded from debt issuance, non-recurring sources and tax revenue. Debt issuance of \$21,265,000 is planned in Fiscal Year 2018. Capital funding includes \$7,681,827 for Council directed strategic community reinvestment projects.

### **Multi-Year Forecasts**

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

## **BUDGET KEY CHANGES**

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### **Staffing and Compensation**

Total full-time equivalent staffing for Fiscal Year 2018 is 830.75, a 3.5 (0.42%) overall increase in positions from the Fiscal Year 2017 Budget. The following positions changes from the Fiscal Year 2017 Budget have been included in the Fiscal Year 2018 Budget:

#### Addition of 13.5 positions

- Public Safety – 1 position – New Executive Director of Public Safety
- Fire – 4 positions –
  - A Firefighter position to support inspection operations.
  - Three Firefighter positions to provide coverage for leave and reduce overtime.
- Police – 4 positions –
  - Two Police Officer positions funded by the COPS grant received during Fiscal Year 2017.
  - A Police Officer position to add to the Bicycle Unit staffing.
  - A Civilian Crime Scene Investigator will allow the reassignment of a sworn officer.
- Marketing Services – 2 positions – To support increased marketing initiatives and special events.
- Animal Control – 0.5 of a position – To restore an Animal Care Specialist to full-time.
- Civil Engineering – 1 position – Construction Inspector to support increased development activity.
- Water Production – 1 position – Maintenance Worker to support water quality programs.

#### Reduction of 10 positions

- Fire – 7 positions – Firefighter positions to staff the 6<sup>th</sup> Ambulance Unit have been put on hold until a service optimization study can be completed.
- Budget and Management Analysis – 1 position – Elimination of an Analyst position.
- Municipal Court – 1 position – Elimination of a Services Support Assistant.
- City Manager's Office – 1 position – Elimination of the Administrative Services Manager position.

An employee compensation increase pool of 3% for increases effective September 30, 2017 is included in Fiscal Year 2018 in addition to scheduled civil service step increases. Additional funds are budgeted for targeted compensation adjustments recommended by a recently completed market study, and \$287,500 of non-recurring funds have been programmed for one-time compensation payments. Also, Fiscal Year 2018 includes a 10% increase in the budgeted employer health insurance premium costs effective January 1, 2018. Employee premium costs will increase from \$0 to \$82 per month depending on coverage options selected.

The City's actuarially required contribution rate to the Texas Municipal Retirement System (TMRS) decreased from each year for 2013 to 2016. However, the City had 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 required contribution rate increased to 12.44% from the 2016 rate of 11.48%. For 2017, the City Council approved funding TMRS at 12.94%, 0.5 percentage points

higher than the required contribution rate. Additionally, Council adopted a financial policy that in years when the required contribution drops, Council should consider maintaining the previous year's rate within a range of 0 to 1 percentage points above the required rate. The required contribution rate effective for 2018 will decrease to 12.38%. The Fiscal Year 2018 Budget continues the 12.94% contribution rate representing an additional contribution of approximately \$225,000. The City's December 31, 2016 unfunded liability for its TMRS plan on a funding basis was \$23,832,269.

### **Economic Development Grants Fund**

To provide greater transparency regarding Economic Development incentive grants, a new fund was established for Fiscal Year 2017. In prior years, tax rebate grants had been netted as a reduction in property tax revenues recorded in the respective funds. Starting in Fiscal Year 2017, these grants have been recognized as an expenditure in this new fund. In the Fiscal Year 2018 Budget for this fund, job grants have been added. 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.

### **Revenue Bond Early Retirement**

In the Utility Fund, an early retirement of \$4,915,000 of existing revenue bonds is budgeted in Fiscal Year 2018. These bonds have interest rates ranging from 4.125% to 5%. The retirement will be funded by a one-time \$2 million reduction in the annual water and sewer line rehabilitation and a \$2,915,000 loan from the General Fund. This loan will be paid off over the original life of the retired bonds at 1.5% interest.

### **Rate Changes**

Effective October 1, 2017, Solid Waste collection services for residential services will increase from \$20.00 to \$20.40 for base services and from \$7.69 to \$7.80 for an extra container based on contractual increases from the Waste Management Contract. Additionally, the apartment monthly solid waste rate will increase from \$9.57 to \$10.22 per unit per month.

Due to projected rate increases from its wholesale water and wastewater providers, the City is projecting a need for increases in utility rates totaling approximately 22.5% for fiscal years 2018 through 2020. This Budget includes increases effective January 1, 2018 of 11.8% on water and sewer rates. However, this rate increase will be reevaluated after the actual Fiscal Year 2017 results are finalized.

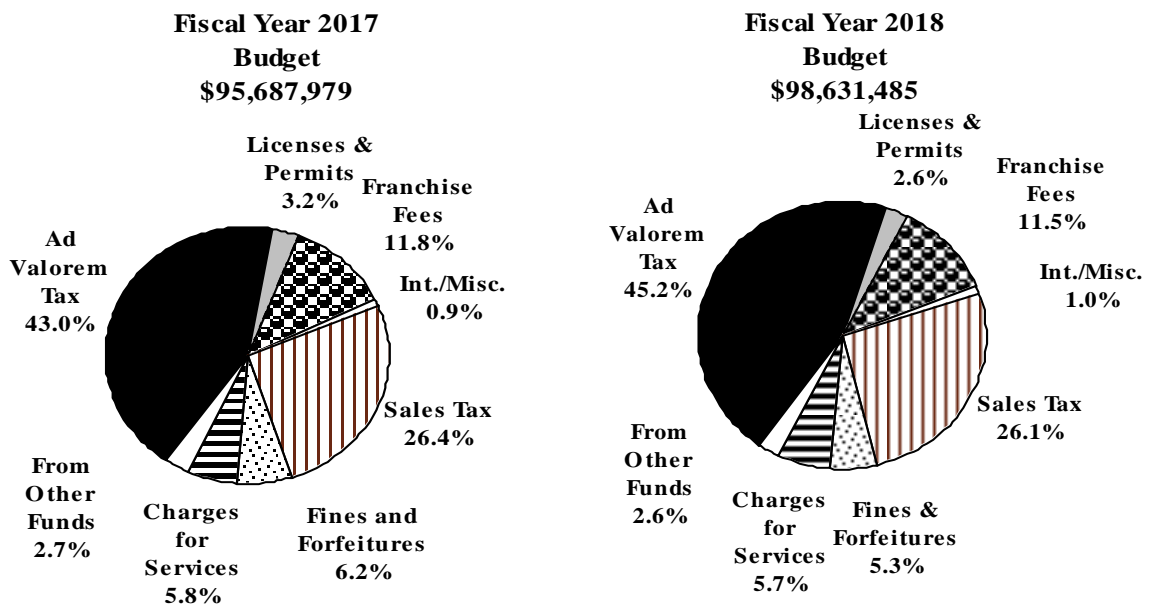
The Fiscal Year 2018 Budget includes several small General Fund fee increases. Estimated additional General Fund revenue from these fee increases total \$15,000.

## 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 2018 Budget total \$98,631,485, an increase of 3.1% from Fiscal Year 2017. General ad valorem taxes (45.2%), sales taxes (26.1%) and franchise fees (11.5%) collectively produce 82.8% of the General Fund recurring sources of funds for Fiscal Year 2018 compared to 81.2% for the previous year.



***General Fund Recurring Sources of Funds  
 Increases/Decreases from the Prior Year's Budget***

General Fund Revenue Source	Budget Amount	% of Total	Change from Prior Year	% Change from Prior Year's Budget
Ad Valorem Taxes, including				
Penalties and Interest <sup>(1)</sup>	\$44,575,891	45.2%	\$ 3,420,074	8.3%
Sales and Use Taxes <sup>(2)</sup>	25,738,954	26.1%	521,352	2.1%
Franchise Fees <sup>(3)</sup>	11,348,510	11.5%	89,295	0.8%
Licenses and Permits <sup>(4)</sup>	2,517,079	2.6%	(526,127)	(17.3%)
Charges for Services	5,643,015	5.7%	52,176	0.9%
Fines and Forfeitures <sup>(5)</sup>	5,213,144	5.3%	(730,759)	(12.3%)
Investment Income	630,000	0.6%	201,600	47.1%
Miscellaneous	400,000	0.4%	(109,500)	(21.5%)
From Other Funds	2,564,892	2.6%	25,395	1.0%
<b>Total</b>	<u><u>\$98,631,485</u></u>	<u><u>100.0%</u></u>	<u><u>\$ 2,943,506</u></u>	3.1%

<sup>(1)</sup> Assessed valuations (adjusted for the TIRZ incremental value) of \$13,097,475,513 represent an increase of 8.5% 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 2018 sales and use tax revenue considered for recurring operating purposes are projected to be 2.0% over Fiscal Year 2017.

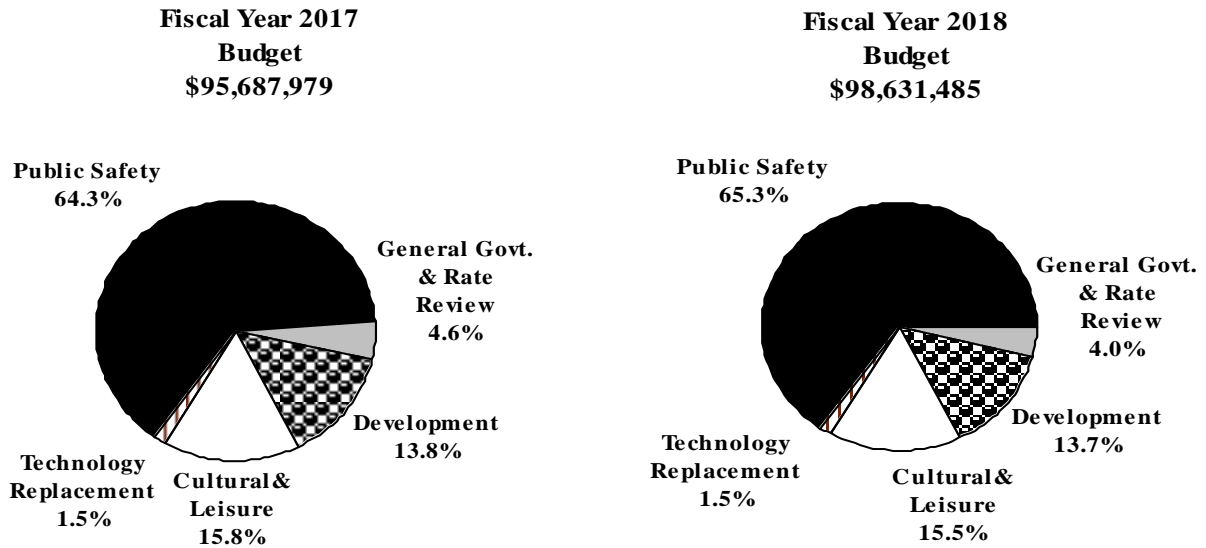
<sup>(3)</sup> Franchise fees are projected to end Fiscal Year 2017 \$11,436,115 or 1.6% more than the original budget. Fiscal Year 2018 Franchise fee are projected to decrease slightly from the Fiscal Year 2017 current projected amounts.

<sup>(4)</sup> Licenses and permits are projected to end Fiscal Year 2017 at \$2,517,079 or 17.3% under budget primarily due to declines in building permit fees due to fluctuations in timing of development projects and economic development incentives that forgo fees. Fiscal Year 2018 revenues are projected to be consistent with Fiscal Year 2017 levels.

<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 \$98,631,485 for the Fiscal Year 2018 Budget, an increase of 3.1% from the Fiscal Year 2017 budget.



**General Fund Recurring Uses of Funds  
 Increases/Decreases from the Prior Year's Budget**

General Fund Function	Budget Amount	% of Total	Change from Prior Year	% Change from Prior Year's Budget
General Government <sup>(1)</sup>	\$ 3,911,100	4.0%	\$ (448,530)	(10.3%)
Public Safety <sup>(2)</sup>	64,408,324	65.3%	2,900,320	4.7%
Cultural and Leisure	15,316,271	15.5%	184,584	1.2%
Development	13,545,790	13.7%	307,132	2.3%
Technology Replacement	1,450,000	1.5%	-	0.0%
<b>Total</b>	<b>\$98,631,485</b>	<b>100.0%</b>	<b>\$ 2,943,506</b>	<b>3.1%</b>

<sup>(1)</sup> The decrease in General Government is primarily due to reduction in the compensation increase pool from 3.25% in Fiscal Year 2017 to 3% in Fiscal Year 2018 and reduction in projected growth in health insurance premiums.

<sup>(2)</sup> The increase in Public Safety uses of funds is primarily due to staffing additions and funding for support of the new Police Records Management System.

### *Fiscal Years 2019 and 2020 Forecasts*

Forecasted recurring sources of funds for Fiscal Years 2019 and 2020 are projected to increase only slightly with Fiscal Year 2020 forecast recurring resources only projected at 2.0% higher than the Fiscal Year 2018 Budgeted revenues.

Recurring uses of funds in the Fiscal Years 2019 and 2020 Forecasts increase by 3.2% and 2.9%, respectively. These increases are primarily due to 2% compensation increase pools and 10% increases in health insurance premiums budgeted each year. Based on these forecasted recurring sources and uses of funds, additional sources or reductions in uses of \$1,948,697 in Fiscal Year 2019 and \$4,116,728 in Fiscal Year 2020 will be 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 and \$223,778 in Fiscal Years 2015 and 2016, respectively. Additional subsidies are projected at \$163,410 in Fiscal Year 2017, \$155,000 in Fiscal Year 2018, \$160,000 in Fiscal Year 2019 and \$175,000 in Fiscal Year 2020.

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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.

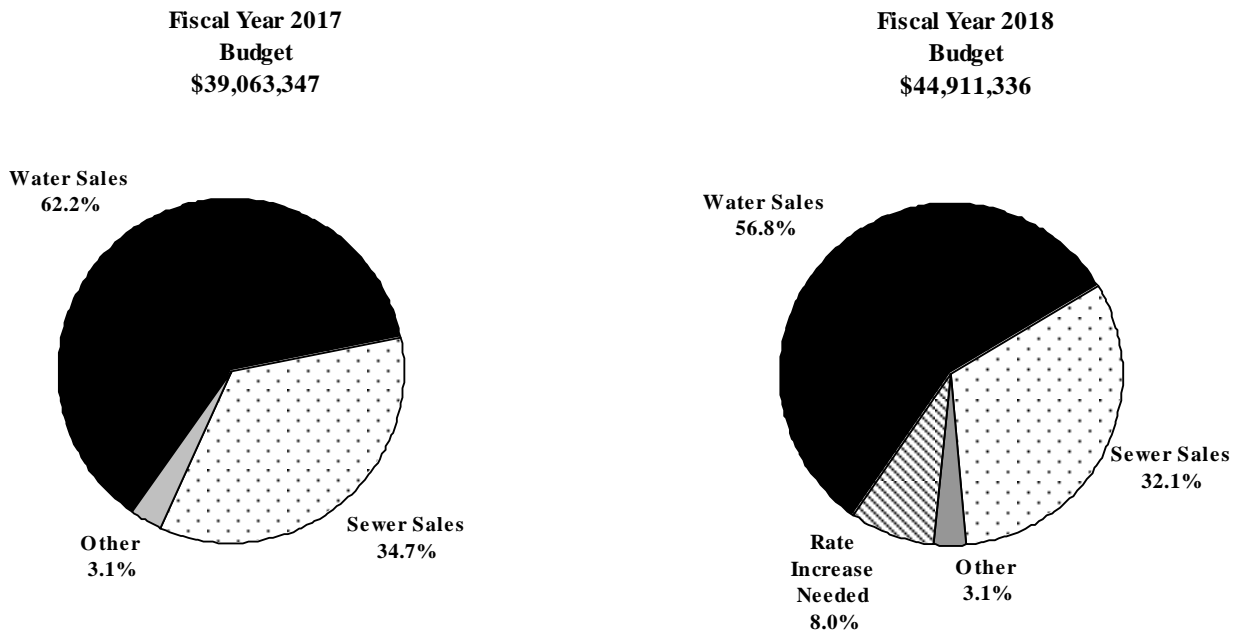
The projected Fiscal Year 2018 General Obligation debt service will require a debt service tax rate of \$0.171910 per hundred dollars of value. Beginning Fund Balance of \$4,842,010 represents 21.5% of projected debt service and is well in excess of the industry benchmark of 10% to 15% of annual debt service. The City will use this excess fund balance to smooth debt service impacts on the tax rate over future years by gradually drawing down fund balance to the recommended levels.

**ENTERPRISE FUNDS**

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

**UTILITY OPERATING FUND**

*Utility Operating Fund Recurring Sources of Funds*

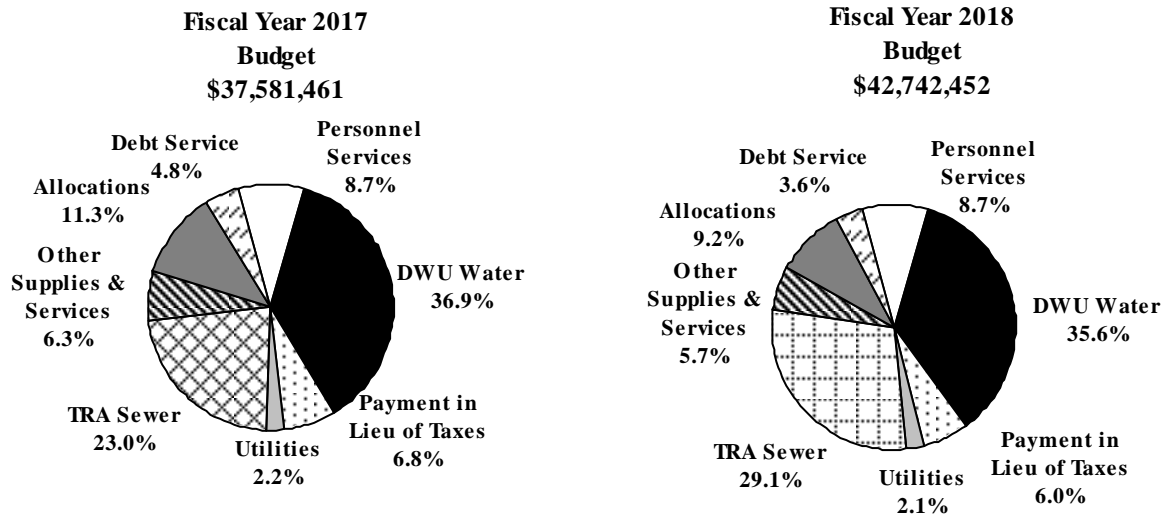


Over the last few years, the City has experienced a decrease in water and sewer sales. This decrease appears to be more than would be attributable to weather fluctuations. Forecasts for Fiscal Years 2018 to 2020 project the need for utility rate increases totaling approximately 23%. These rate increases are driven primarily due to projected rate increases from the City’s treated water supplier, Dallas Water Utility, and the City’s wastewater treatment provider, Trinity River Authority.

This Budget includes increases effective January 1, 2018 of an average of 12.1% on water and sewer rates. However, this rate increase will be reevaluated after the actual Fiscal Year 2017 results are finalized.

Fiscal Year 2018 Recurring Sources of Funds are projected to increase 15.0% from the Fiscal Year 2017 Budget including the 12.1% rate increase effective January 1, 2018. Of course, the Utility Fund resources are highly 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.

An early retirement of \$4,915,000 of existing revenue bonds is budgeted in Fiscal Year 2018. These bonds have interest rates ranging from 4.125% to 5%. The retirement will be funded by a \$2 million one-time reduction in the annual water and sewer line rehabilitation and a \$2,915,000 loan from the General Fund. This loan will be paid off over the original life of the retired bonds at 1.5% interest.

The Utility Fund is budgeted to have \$10,539,235 in ending fund balance or 90 days of recurring uses of funds for Fiscal Year 2018. 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 opened 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. A new management company was selected through a competitive process and took over operations on January 1, 2017.

In Fiscal Year 2016, the Golf Course Operating Fund received a subsidy from the General Fund of \$1,399,080. Fiscal Year 2017 Original Budget included a projected subsidy of \$962,128. This subsidy has been reduced to \$726,074 in the Fiscal Year 2017 updated estimates. No operating subsidies are projected in future years.



### **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 2018 Budget is \$20.40, an increase of \$0.40 due to contractual increase from Waste Management. A portion of the residential rate is directed to funding for alley replacement. The apartment monthly solid waste rate is will increase from \$9.57 to \$10.22 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 2018, Fleet Services Fund expenditures are projected at \$3,009,208, a decrease of 4.0% from Fiscal Year 2017. Ending fund balance is projected at \$615,137.

#### **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 2018 Fiscal Year with a fund balance of \$2,504,318 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 2018 with a fund balance of \$1,431,909 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 several 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 2018 budgeted ending fund balance of \$2,015,063 is considered necessary due to the volatile nature of health care expenditures.

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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 2018 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 \$21,265,000 with funding for the following projects:

Streets Projects	\$10,439,778
Drainage Projects	<u>10,825,222</u>
	<u>\$21,265,000</u>

Projects funding with Community Development Block Grant (CDBG):

Housing Rehabilitation	\$ 79,000
Enhanced Code Enforcement	62,101
Crosby Rec. Center Toddler Playground	15,000
N.O.T.I.C.E. Program	<u>582,065</u>
	<u>\$738,166</u>

“Pay as you go” projects:

Water and Sewer Line Rehabilitation	\$2,900,000
Alley Rehabilitation	1,155,439
Capital Dedicated Ad Valorem Tax	4,192,829

Neighborhood Partnership ad valorem tax funding will provide \$4,784,986 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 \$7,681,827 have been included in this budget for Strategic Community Reinvestment.

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

Cable Franchise Funded Projects	\$ 259,737
Technology Replacement Funds	1,600,000
Facilities Maintenance Special Projects	950,000
ECG Monitors / Defibrillator Replacement	275,500
Police Record Management System	1,072,000
Technology Services Study	250,000
Retail Rehabilitation Program	500,000
Work Order/Asset Management System	800,000
Park Pro-rata projects	329,550
Parks Strategic Amenity Fund	500,000
Recreation Centers Outdoor Lighting Upgrades	225,894
Erosion Repair to McInnish Field #3	664,000
Josey Ranch Field #6	350,000
Veterans Memorial Park	250,000
Streets Panel Replacements	500,000
Reinvestment Zone Future Projects	475,016
Golf Course Equipment & Improvements	354,848
Golf Course Disaster Reserve	555,452



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

## Budget Calendar

February 21 Tuesday	Multi-Year Budget Presentation	City Council Budget Team
April 6 Thursday	Budget Kick-Off Meeting	All Departments
May 8 Monday	Budget Requests Due All Recommended Fee Changes Due	All Departments
May 9 – June 20	Data Entry / Technical Review	Budget Team
May 15 Monday	Preliminary Tax Roll Due	Appraisal Districts
June 22 & June 29	Executive Team Budget Review	Executive Team Budget Team
June 30 – July 28	Prepare Preliminary Budget	Budget Team
July 25 Tuesday	Certified Tax Roll Due	Appraisal Districts
July 31 Monday	City Council Preliminary Budget Packet Distributed	Budget Team
August 1 Tuesday	City Council Work Session – Preliminary Budget Presentation and Deliberation Vote Setting Proposed Tax Rate, Public Hearing Dates and Date for Approval of Proposed Tax Rate and Budget	City Council Budget Team
August 6 Sunday	Publication of Proposed Property Tax Rate Notice Notice of Budget Public Hearing	Local newspaper
August 15 Tuesday	City Council Work Session – Preliminary Budget Deliberation 1 <sup>st</sup> Public Hearing on Proposed Budget and Tax Increase	City Council Budget Team
September 5 Tuesday	2 <sup>nd</sup> Public Hearing on Proposed Budget and Tax Increase*	City Council Budget Team
September 19 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**  
**T E X A S**

**TAX BASE COMPARISON**

MCOS Rank	City	Population	2016 Assessed Value Certified Roll	2016 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	100,400	\$ 9,155,662,592	\$ 27,411,085	\$ 91,192	\$ 273.00	\$ 0.96	\$ 1.00	\$ 0.436086
<b>2</b>	<b>Carrollton <sup>(1)</sup></b>	<b>127,980</b>	<b>\$ 12,112,534,029</b>	<b>\$ 34,896,281</b>	<b>\$ 94,644</b>	<b>\$ 273.00</b>	<b>\$ 1.00</b>	<b>\$ 1.00</b>	<b>0.603700</b>
3	Addison <sup>(1)</sup>	15,530	\$ 4,300,271,555	\$ 12,975,854	\$ 276,901	\$ 836.00	\$ 2.93	\$ 3.06	0.560472
4	Plano <sup>(1)</sup>	274,960	\$ 34,355,837,638	\$ 78,286,505	\$ 124,948	\$ 285.00	\$ 1.32	\$ 1.04	0.478600
5	Farmers Branch <sup>(1)</sup>	30,480	\$ 4,852,809,226	\$ 13,827,371	\$ 159,213	\$ 454.00	\$ 1.68	\$ 1.66	0.602267
6	Coppell <sup>(1)</sup>	40,310	\$ 6,668,271,862	\$ 18,788,393	\$ 165,425	\$ 466.00	\$ 1.75	\$ 1.71	0.579500
7	Irving <sup>(1)</sup>	231,040	\$ 22,913,845,695	\$ 64,683,621	\$ 99,177	\$ 280.00	\$ 1.05	\$ 1.03	0.594100
8	Allen	91,800	\$ 11,225,448,262	\$ 18,867,725	\$ 122,282	\$ 206.00	\$ 1.29	\$ 0.75	0.520000
9	Arlington <sup>(1)</sup>	380,740	\$ 19,734,570,809	\$ 58,795,429	\$ 51,832	\$ 154.00	\$ 0.55	\$ 0.56	0.644800
10	Frisco	153,520	\$ 24,083,399,514	\$ 37,345,996	\$ 156,875	\$ 243.00	\$ 1.66	\$ 0.89	0.450000
11	McKinney	161,470	\$ 17,226,601,029	\$ 23,369,397	\$ 106,686	\$ 145.00	\$ 1.13	\$ 0.53	0.573000
12	Grand Prairie <sup>(1)</sup>	184,620	\$ 11,691,378,663	\$ 29,194,011	\$ 63,327	\$ 158.00	\$ 0.67	\$ 0.58	0.669998
13	The Colony	39,810	\$ 3,637,984,680	\$ 11,799,719	\$ 91,384	\$ 296.00	\$ 0.97	\$ 1.08	0.667500
14	Fort Worth <sup>(1)</sup>	806,380	\$ 49,704,978,581	\$ 136,399,971	\$ 61,640	\$ 169.00	\$ 0.65	\$ 0.62	0.835000
15	Richardson	104,300	\$ 14,032,045,638	\$ 32,565,210	\$ 134,535	\$ 312.00	\$ 1.42	\$ 1.14	0.625160
16	Dallas <sup>(1)</sup>	1,257,730	\$ 110,169,735,298	\$ 284,659,887	\$ 87,594	\$ 226.00	\$ 0.93	\$ 0.83	0.782500
17	Denton <sup>(1)</sup>	125,980	\$ 9,172,250,493	\$ 20,633,400	\$ 72,807	\$ 164.00	\$ 0.77	\$ 0.60	0.683340
18	Garland <sup>(1)</sup>	234,300	\$ 12,359,203,040	\$ 28,852,134	\$ 52,749	\$ 123.00	\$ 0.56	\$ 0.45	0.704600
19	Mesquite	142,950	\$ 6,719,697,130	\$ 21,476,297	\$ 47,007	\$ 150.00	\$ 0.50	\$ 0.55	0.687000
20	Castle Hills <sup>(1)(4)(5)</sup>	11,893	\$ 2,020,442,921	\$ 671,387	\$ 169,885	\$ 56.00	\$ 1.79	\$ 0.21	0.980000
<b>Total - All Cities</b>		<b>4,516,193</b>	<b>386,136,968,655</b>	<b>955,499,670</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Avg. - All Cities <sup>(3)</sup></b>		<b>---</b>	<b>---</b>	<b>---</b>	<b>\$ 111,505</b>	<b>\$ 263.45</b>	<b>\$ 1.18</b>	<b>\$ 0.97</b>	<b>0.69288</b>
<b>Weighted Avg.</b>		<b>---</b>	<b>---</b>	<b>---</b>	<b>\$ 85,501</b>	<b>\$ 211.43</b>	<b>---</b>	<b>---</b>	<b>---</b>
<i>2016 Weighted Avg.</i>		<i>---</i>	<i>---</i>	<i>---</i>	<i>69,627</i>	<i>159.94</i>	<i>---</i>	<i>---</i>	<i>---</i>

Notes:

- (1) Reflects cities with homestead exemption.
- (2) Sales tax figures according to State Comptroller 2016 Allocations. Figures have been adjusted to reflect a 1% sales tax rate.
- (3) Avg. - All Cities is the average tax rate, weighted by population.
- (4) 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).
- (5) Sales tax for Castle Hills is collected by the City of Lewisville under a Strategic Partnership Agreement. The bulk of sales tax collected in the district pays for Lewisville Fire and Police Service contracts. The leftover balance is split 50/50 with Lewisville.

**RESIDENTIAL MUNICIPAL COST OF SERVICE COMPARISON**

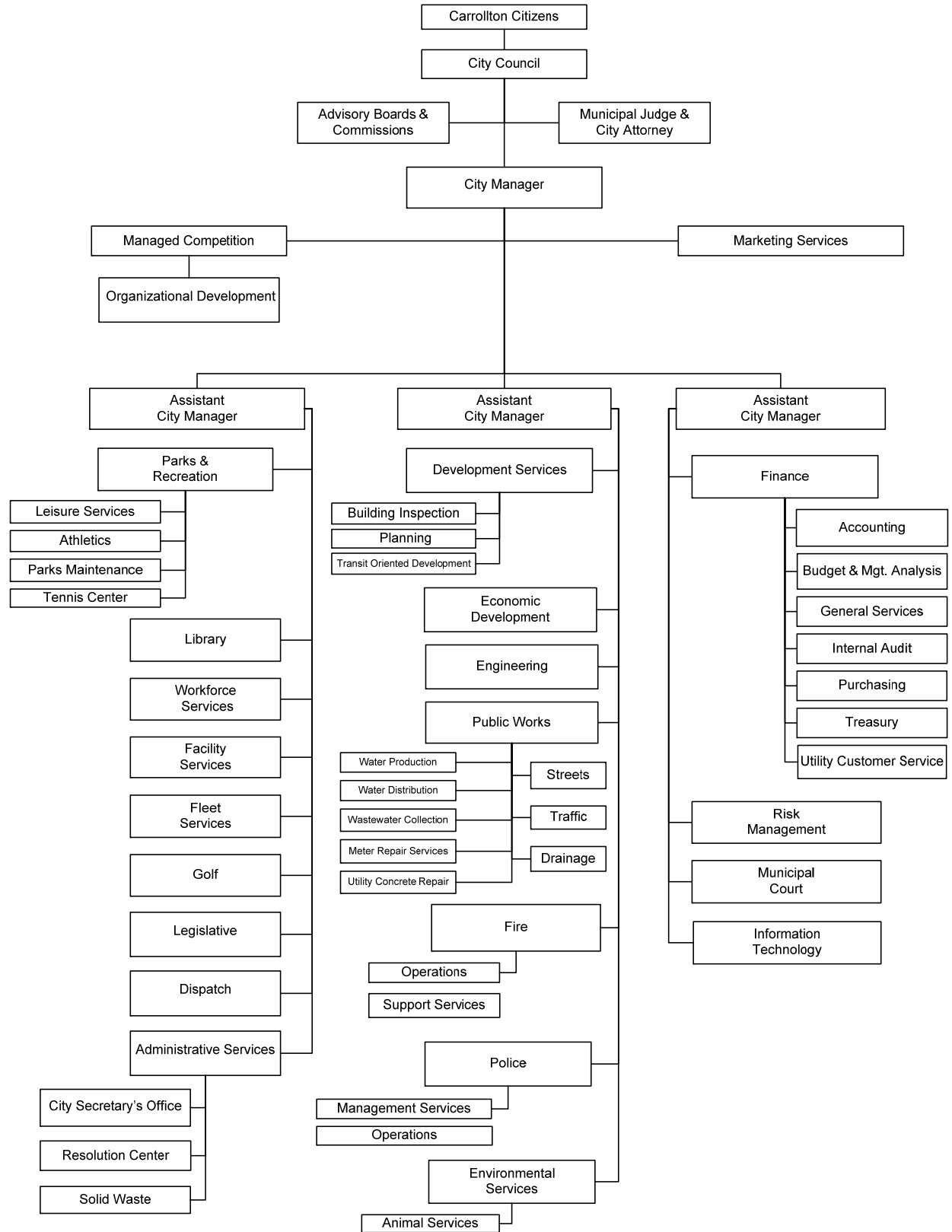
PY RANK	OVERALL RANK	CITY	POP. <sup>(2)</sup>	VALUE <sup>(3)</sup>	TAX RATE	HOMESTEAD EXEMPTION	CITY SALES TAX RATE	ANNUAL PROPERTY TAXES <sup>(3)</sup>	ANNUAL WATER CHARGE <sup>(4)</sup>	ANNUAL SEWER CHARGE <sup>(4)</sup>	ANNUAL DRAINAGE CHARGE <sup>(5) (6)</sup>	ANNUAL SANITATION CHARGE <sup>(7)</sup>	TOTAL ANNUAL CHARGE	COMBINED WATER & SEWER	SALES TAX
1	1	Lewisville	100,400	\$ 200,000	\$ 0.436086	0%	1.50%	\$ 872	\$ 543	\$ 271	\$ 0	\$ 149	\$ 1,835	\$ 814	\$ 0.0825
2	2	Carrollton	127,980	\$ 200,000	\$ 0.603700	20%	1.00%	\$ 966	\$ 560	\$ 367	\$ 0	\$ 260	\$ 2,153	\$ 927	\$ 0.0825
4	3	Addison	15,530	\$ 200,000	0.560472	20%	1.00%	897	528	481	114	152	2,172	1,009	0.0825
6	4	Plano	274,960	\$ 200,000	0.478600	20%	1.00%	766	554	721	37	146	2,224	1,275	0.0825
3	5	Farmers Branch	30,480	\$ 200,000	0.602267	20%	1.00%	964	847	469	0	0	2,280	1,316	0.0825
7	6	Coppell	40,310	\$ 200,000	0.579500	5%	2.00%	1,101	585	392	12	199	2,289	977	0.0825
5	7	Irving	231,040	\$ 200,000	0.594100	20%	1.00%	951	634	396	36	302	2,319	1,030	0.0825
9	8	Allen	91,800	\$ 200,000	0.520000	0%	2.00%	1,040	585	511	36	203	2,375	1,096	0.0825
8	9	Arlington	380,740	\$ 200,000	0.644800	20%	1.75%	1,032	556	557	69	165	2,379	1,113	0.0800
10	10	Frisco	153,520	\$ 200,000	0.450000	0%	2.00%	900	674	730	41	149	2,494	1,404	0.0825
11	11	McKinney	161,470	\$ 200,000	0.573000	0%	2.00%	1,146	784	595	48	200	2,773	1,379	0.0825
12	12	Grand Prairie	184,620	\$ 200,000	0.669998	1%	2.00%	1,327	606	602	50	196	2,781	1,208	0.0825
14	13	The Colony	39,810	\$ 200,000	0.667500	0%	2.00%	1,335	738	556	30	249	2,908	1,294	0.0825
16	14	Fort Worth	806,380	\$ 200,000	0.835000	20%	1.50%	1,336	669	626	65	227	2,923	1,295	0.0825
13	15	Richardson	104,300	\$ 200,000	0.625160	0%	1.00%	1,250	888	536	45	252	2,971	1,424	0.0825
17	16	Dallas	1,257,730	\$ 200,000	0.782500	20%	1.00%	1,252	679	694	93	316	3,034	1,373	0.0825
18	17	Denton	125,980	\$ 200,000	0.683340	0.5%	1.50%	1,333	841	621	65	334	3,194	1,462	0.0825
19	18	Garland	234,300	\$ 200,000	0.704600	8%	1.00%	1,296	1,029	619	35	254	3,233	1,648	0.0825
15	19	Mesquite	142,950	\$ 200,000	0.687000	0%	2.00%	1,374	965	641	54	234	3,268	1,606	0.0825
20	20	Castle Hills <sup>(8)</sup>	11,893	\$ 200,000	0.980000	8%	1.25%	1,911	908	540	0	200	3,559	1,448	0.0750

<b>AVERAGE:</b>	\$ 1,152	\$ 709	\$ 546	\$ 42	\$ 209	\$ 2,658	\$ 1,255
<b>MEDIAN:</b>	\$ 1,124	\$ 671	\$ 557	\$ 39	\$ 202	\$ 2,634	\$ 1,295

**Notes:**

- (1) Ranking based on Total Annual Charge.
- (2) Population estimates, obtained from the 2016 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 & Frisco are based upon lot size. Used 9,000 sq.ft. as the average lot size.
- (6) Drainage fees for Denton & Plano 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:*

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

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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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The Carrollton City Council adopted the following financial standard in November of 2016.

**Pension Plan Funding:**

*Carrollton will always contribute its actuarially determined contribution (ADC) as an absolute minimum.*

*Recognizing the inherent uncertainties surrounding public sector pensions, the city council desires to manage and smooth the volatility of its required ADC by:*

*In years that the ADC rate drops, City Council should consider maintaining the previous year’s rate. This excess contribution should be evaluated annually and generally should be kept within a range of 0 to 1 percentage points above the upcoming year’s ADC.*

*When the previous year’s ADC exceeds the upcoming year’s ADC by more than 1 percentage point, the ADC included in the City Manager’s Preliminary Budget will automatically be reduced to 1 percentage point over the previous year’s ADC.*

*City Council as part of their annual budget deliberations will determine where in the range contributions will be made taking into consideration overall funded status, recent trends in both the ADC and funded status and other budgetary needs.*

Comment: The City has funded the Texas Municipal Retirement System (TMRS) in excess



of the required contribution rate for several years to reduce the unfunded actuarial liability. The City Council recognizes the importance of conservatively funding the TMRS pension obligations, but also the does not want to unnecessarily use resources that can be used for other purposes.

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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 or exceeds all legal and policy requirements, except as follows:

**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.



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

## Contingent Budget Planning

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

### Statement of Need

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

### Guiding Principles

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

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

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

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

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

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

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

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

# Description of Revenue Sources and Expenditure Types

## REVENUE SOURCES

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

### GENERAL FUND

#### TAX REVENUES

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

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

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

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

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

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

#### FRANCHISE FEES

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

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

#### LICENSES AND PERMITS

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

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

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

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

## **CHARGES FOR SERVICES**

### **Public Safety**

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

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

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

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

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

### **Culture and Recreation**

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

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

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

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

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

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

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

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

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

**Other Charges For Services**

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

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

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

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

**FINES AND FORFEITURES**

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

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

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

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

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

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

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

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

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

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

**INVESTMENT INCOME**

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

**MISCELLANEOUS REVENUE**

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

**TRANSFERS IN**

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



### **UTILITY FUND**

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

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

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

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

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

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

### **SOLID WASTE FUND**

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

### **GOLF COURSE FUND**

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

### **FLEET SERVICES FUND**

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

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

### **RISK MANAGEMENT FUND**

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

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

### **ADMINISTRATION FUND**

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

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

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

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

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

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

## **EXPENDITURE/EXPENSE TYPES**

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

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

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

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

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

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

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

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

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



# CARROLLTON

TEXAS

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

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

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

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

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

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

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

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

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

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

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

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

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

### **SECTION 4.04 PUBLIC HEARING**

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

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

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

**SECTION 4.06 BUDGET  
APPROPRIATIONS AND TAXATION**

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

**SECTION 4.07 UNALLOCATED  
RESERVE FUND.**

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

**SECTION 4.08 AMENDING THE  
BUDGET.**

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

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

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

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

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

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

## Budget Process Overview

### BUDGETING FOR OPERATIONS

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

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

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

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

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

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

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

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

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

### **BUDGETING FOR CAPITAL IMPROVEMENTS**

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

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

### **BUDGET ADOPTION**

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

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

### **BUDGET CALENDAR**

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



### **BUDGET AMENDMENTS**

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

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

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

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

### **BUDGETARY CONTROLS**

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

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

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

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

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

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



# CARROLLTON

TEXAS

City of Carrollton  
 Fiscal Year 2017-18 Approved Budget

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

	<b>ACTUAL FY 2015-16</b>	<b>BUDGET FY 2016-17</b>	<b>ESTIMATE FY 2016-17</b>	<b>BUDGET FY 2017-18</b>	<b>% CHNG BUD/BUD</b>	<b>FORECAST FY 2018-19</b>	<b>FORECAST FY 2019-20</b>
<b>Beginning Fund Balance</b>							
<b><u>Operating Funds</u></b>							
General Fund	\$ 16,443,280	\$ 15,729,531	\$ 18,259,136	\$ 16,213,395	3.08%	\$ 16,213,395	\$ 16,730,965
Hotel/Motel Tax Fund	-	-	-	-	0.00%	-	-
Court Security Fund	218,241	227,141	233,566	188,816	(16.87%)	134,666	74,916
Juvenile Case Management Fund	927,831	1,058,331	1,050,328	1,118,328	5.67%	779,728	428,678
Public Safety Grants Fund	-	-	46	-	100.00%	-	-
Commercial Motor Vehicles Enforcement Fund	231,077	202,477	217,190	172,090	(15.01%)	-	-
Confiscated Asset Fund	368,543	450,543	541,742	646,242	43.44%	18,000	18,000
Economic Development Grants Fund	-	-	-	-	0.00%	-	-
Utility Rate Review Fund	313,096	313,096	320,552	315,552	0.78%	-	-
General Special Revenue Fund	382,130	293,790	447,283	323,483	10.11%	-	-
Utility Fund	12,248,104	10,684,776	11,581,988	11,270,351	5.48%	10,539,235	11,173,790
Golf Course Fund	53,484	-	82,214	-	(100.00%)	-	-
Solid Waste Fund	456,596	400,000	391,941	400,000	0.00%	400,000	400,000
Fleet Services Fund	348,299	348,299	615,137	615,137	76.61%	615,137	615,137
Risk Management Fund	3,032,677	2,834,778	2,978,421	2,721,747	(3.99%)	2,504,318	2,255,196
Administrative Services Fund	1,766,258	1,394,927	2,542,868	1,431,909	2.65%	1,431,909	1,471,771
Employee Health and Disability Fund	6,818,159	3,948,578	4,925,063	2,015,063	(48.97%)	2,015,063	2,015,063
<b>Total Operating Funds</b>	<b>43,607,775</b>	<b>37,886,267</b>	<b>44,187,475</b>	<b>37,432,113</b>	<b>(1.20%)</b>	<b>34,651,451</b>	<b>35,183,516</b>
<b><u>Debt Service Funds</u></b>							
General Debt Service Fund	4,294,882	4,629,755	4,691,283	4,842,010	4.58%	4,615,349	4,379,822
Utility Debt Service Fund	2,224,570	2,193,053	2,190,653	2,029,525	(7.46%)	1,791,369	1,770,625
Golf Debt Service Fund	-	-	-	-	0.00%	-	-
<b>Total Debt Service Funds</b>	<b>6,519,452</b>	<b>6,822,808</b>	<b>6,881,936</b>	<b>6,871,535</b>	<b>0.71%</b>	<b>6,406,718</b>	<b>6,150,447</b>
<b><u>Fleet Replacement Funds</u></b>							
General Fleet Replacement Fund	2,447,873	2,700,340	3,089,518	4,234,902	56.83%	3,476,684	4,582,943
Utility Fleet Replacement Fund	1,142,626	1,483,662	1,496,353	1,666,608	12.33%	1,035,487	1,009,284
Golf Fleet Replacement Fund	-	-	-	-	0.00%	-	59,798
<b>Total Replacement Funds</b>	<b>3,590,499</b>	<b>4,184,002</b>	<b>4,585,871</b>	<b>5,901,510</b>	<b>41.05%</b>	<b>4,512,171</b>	<b>5,652,025</b>
<b>Total Beginning Funds</b>	<b>53,717,726</b>	<b>48,893,077</b>	<b>55,655,282</b>	<b>50,205,158</b>	<b>2.68%</b>	<b>45,570,340</b>	<b>46,985,988</b>

City of Carrollton  
Fiscal Year 2017-18 Approved Budget

**COMBINED FUNDS  
OPERATING, DEBT SERVICE AND  
FLEET REPLACEMENT FUNDS**  
(continued)

	<u>ACTUAL</u> <u>FY 2015-16</u>	<u>BUDGET</u> <u>FY 2016-17</u>	<u>ESTIMATE</u> <u>FY 2016-17</u>	<u>BUDGET</u> <u>FY 2017-18</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2018-19</u>	<u>FORECAST</u> <u>FY 2019-20</u>
<b>Recurring Sources of Funds</b>							
<b><u>Operating Funds</u></b>							
General Fund	\$ 91,508,169	\$ 95,687,979	\$ 95,318,746	\$ 98,631,485	3.08%	\$ 99,831,338	\$ 100,647,803
Hotel/Motel Tax Fund	340,083	630,000	596,590	660,000	4.76%	695,000	730,000
Court Security Fund	112,369	116,400	82,250	82,000	(29.55%)	82,000	82,000
Juvenile Case Management Fund	224,439	235,000	181,000	177,500	(24.47%)	173,750	171,875
Public Safety Grants Fund	17,394	18,900	18,698	19,800	4.76%	19,800	19,800
Commercial Motor Vehicles Enforcement Fund	32,958	30,700	116,900	101,500	230.62%	100,000	100,000
Confiscated Asset Fund	209,287	102,000	224,500	202,000	98.04%	200,000	200,000
Economic Development Grants Fund	-	1,757,074	1,755,000	2,120,540	20.69%	2,438,621	2,804,414
Utility Rate Review Fund	25,000	25,000	25,000	25,000	0.00%	25,000	25,000
General Special Revenue Fund	178,713	90,000	76,200	100,000	11.11%	100,000	100,000
Utility Fund	37,480,413	39,063,347	41,105,000	44,911,336	14.97%	48,850,483	51,386,639
Golf Course Fund	976,527	1,092,850	1,156,681	871,727	(20.23%)	906,798	936,579
Solid Waste Fund	9,505,951	9,874,756	9,845,875	10,265,616	3.96%	10,586,211	10,884,899
Fleet Services Fund	3,044,620	2,784,738	2,993,726	3,009,208	8.06%	3,072,820	3,133,737
Risk Management Fund	2,123,783	2,113,399	2,116,399	2,217,968	4.95%	2,217,968	2,327,766
Administrative Services Fund	16,583,459	16,971,612	16,859,657	17,421,565	2.65%	17,946,408	18,458,915
Employee Health and Disability Fund	9,395,882	11,710,000	10,450,000	12,345,000	5.42%	13,535,500	14,889,050
<b>Total Operating Funds</b>	<u>171,759,047</u>	<u>182,303,755</u>	<u>182,922,222</u>	<u>193,162,245</u>	<u>5.96%</u>	<u>200,781,697</u>	<u>206,898,477</u>
<b><u>Debt Service Funds</u></b>							
General Debt Service Fund	20,871,523	21,254,285	21,615,000	22,303,132	4.93%	23,536,970	25,138,620
Utility Debt Service Fund	1,800,912	1,795,351	1,673,876	1,531,271	(14.71%)	1,674,313	1,659,511
Golf Debt Service Fund	407,630	373,661	373,661	-	(100.00%)	-	-
<b>Total Debt Service Funds</b>	<u>23,080,065</u>	<u>23,423,297</u>	<u>23,662,537</u>	<u>23,834,403</u>	<u>1.76%</u>	<u>25,211,283</u>	<u>26,798,131</u>
<b><u>Fleet Replacement Funds</u></b>							
General Fleet Replacement Fund	2,837,249	2,941,731	2,544,119	3,579,363	21.68%	3,584,657	3,438,220
Utility Fleet Replacement Fund	443,283	390,237	385,017	565,022	44.79%	512,497	497,853
Golf Fleet Replacement Fund	-	98,004	110,606	135,727	38.49%	148,798	156,579
<b>Total Replacement Funds</b>	<u>3,280,532</u>	<u>3,429,972</u>	<u>3,039,742</u>	<u>4,280,112</u>	<u>24.79%</u>	<u>4,245,952</u>	<u>4,092,652</u>
<b>Total Recurring Sources of Funds</b>	<u>198,119,644</u>	<u>209,157,024</u>	<u>209,624,501</u>	<u>221,276,760</u>	<u>5.79%</u>	<u>230,238,932</u>	<u>237,789,260</u>

City of Carrollton  
Fiscal Year 2017-18 Approved Budget

**COMBINED FUNDS  
OPERATING, DEBT SERVICE AND  
FLEET REPLACEMENT FUNDS**  
(continued)

	<b>ACTUAL FY 2015-16</b>	<b>BUDGET FY 2016-17</b>	<b>ESTIMATE FY 2016-17</b>	<b>BUDGET FY 2017-18</b>	<b>% CHNG BUD/BUD</b>	<b>FORECAST FY 2018-19</b>	<b>FORECAST FY 2019-20</b>
<b>Recurring Uses of Funds</b>							
<b><u>Operating Funds</u></b>							
General Fund	\$ 88,011,994	\$ 95,687,979	\$ 93,289,917	\$ 98,631,485	3.08%	\$ 101,780,035	\$ 104,764,531
Hotel/Motel Tax Fund	563,861	825,000	760,000	815,000	(1.21%)	855,000	905,000
Court Security Fund	97,044	122,350	127,000	136,150	11.28%	141,750	147,825
Juvenile Case Management Fund	101,942	556,500	113,000	516,100	(7.26%)	524,800	534,200
Public Safety Grants Fund	17,348	18,900	18,744	19,800	4.76%	19,800	19,800
Commercial Motor Vehicles Enforcement Fund	46,845	233,177	162,000	273,590	17.33%	100,000	100,000
Confiscated Asset Fund	36,088	534,543	120,000	830,242	55.32%	200,000	200,000
Economic Development Grants Fund	-	1,891,074	1,879,937	2,120,540	12.13%	2,438,621	2,804,414
Utility Rate Review Fund	17,544	338,096	30,000	340,552	0.73%	25,000	25,000
General Special Revenue Fund	113,560	383,790	200,000	423,483	10.34%	100,000	100,000
Utility Fund	35,246,529	37,581,461	38,516,637	42,742,452	13.73%	45,315,928	47,859,465
Golf Course Fund	2,346,877	1,576,139	1,589,402	590,854	(62.51%)	586,134	605,105
Solid Waste Fund	8,086,295	8,518,205	8,639,070	8,952,372	5.10%	9,274,266	9,584,413
Fleet Services Fund	2,777,782	3,133,037	2,993,726	3,009,208	(3.95%)	3,072,820	3,133,737
Risk Management Fund	2,178,039	2,419,853	2,373,073	2,435,397	0.64%	2,467,090	2,495,208
Administrative Services Fund	15,167,222	16,971,612	17,218,253	17,421,565	2.65%	17,906,546	18,416,963
Employee Health and Disability Fund	11,288,978	11,710,000	13,360,000	12,345,000	5.42%	13,535,500	14,889,050
<b>Total Operating Funds</b>	<b>166,097,948</b>	<b>182,501,716</b>	<b>181,390,759</b>	<b>191,603,790</b>	<b>4.99%</b>	<b>198,343,290</b>	<b>206,584,711</b>
<b><u>Debt Service Funds</u></b>							
General Debt Service Fund	20,475,122	21,488,593	21,464,273	22,529,793	4.85%	23,772,497	25,398,538
Utility Debt Service Fund	1,834,829	1,835,329	1,835,004	1,769,427	(3.59%)	1,695,057	1,700,057
Golf Debt Service Fund	407,630	373,661	373,661	-	(100.00%)	-	-
<b>Total Debt Service Funds</b>	<b>22,717,581</b>	<b>23,697,583</b>	<b>23,672,938</b>	<b>24,299,220</b>	<b>2.54%</b>	<b>25,467,554</b>	<b>27,098,595</b>
<b><u>Fleet Replacement Funds</u></b>							
General Fleet Replacement Fund	2,195,604	2,035,645	1,398,735	4,337,581	113.08%	2,478,398	2,528,824
Utility Fleet Replacement Fund	89,556	231,621	214,762	1,196,143	416.42%	538,700	367,986
Golf Fleet Replacement Fund	-	353,200	262,530	152,000	(56.96%)	89,000	65,500
<b>Total Replacement Funds</b>	<b>2,285,160</b>	<b>2,620,466</b>	<b>1,876,027</b>	<b>5,685,724</b>	<b>116.97%</b>	<b>3,106,098</b>	<b>2,962,310</b>
<b>Total Recurring Uses of Funds</b>	<b>191,100,689</b>	<b>208,819,765</b>	<b>206,939,724</b>	<b>221,588,734</b>	<b>6.11%</b>	<b>226,916,942</b>	<b>236,645,616</b>

City of Carrollton  
 Fiscal Year 2017-18 Approved Budget

**COMBINED FUNDS  
 OPERATING, DEBT SERVICE AND  
 FLEET REPLACEMENT FUNDS**  
 (continued)

	<u>ACTUAL</u> <u>FY 2015-16</u>	<u>BUDGET</u> <u>FY 2016-17</u>	<u>ESTIMATE</u> <u>FY 2016-17</u>	<u>BUDGET</u> <u>FY 2017-18</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2018-19</u>	<u>FORECAST</u> <u>FY 2019-20</u>
<b>Non-recurring "One-time"</b>							
<b>Sources of Funds</b>							
<b><u>Operating Funds</u></b>							
General Fund	\$ 10,905,438	\$ 11,170,292	\$ 12,260,099	\$ 12,459,192	11.54%	\$ 12,732,132	\$ 12,979,465
Hotel/Motel Tax Fund	223,778	195,000	163,410	155,000	(20.51%)	160,000	175,000
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	-	200,000	190,937	314,000	57.00%	-	-
Utility Rate Review Fund	-	-	-	-	0.00%	-	-
General Special Revenue Fund	-	-	-	-	0.00%	-	-
Utility Fund	-	-	-	2,915,000	100.00%	-	-
Golf Course Fund	1,399,080	962,128	726,074	-	(100.00%)	-	-
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>	<u>12,528,296</u>	<u>12,527,420</u>	<u>13,340,520</u>	<u>15,843,192</u>	<u>26.47%</u>	<u>12,892,132</u>	<u>13,154,465</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	-	-	-	-	0.00%	-	-
Utility Fleet Replacement Fund	-	-	-	-	0.00%	-	-
Golf Fleet Replacement Fund	-	255,196	151,924	16,273	(93.62%)	-	-
<b>Total Replacement Funds</b>	<u>-</u>	<u>255,196</u>	<u>151,924</u>	<u>16,273</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
<b>Total Non-recurring "One-time"</b>							
<b>Sources of Funds</b>	<u>12,528,296</u>	<u>12,782,616</u>	<u>13,492,444</u>	<u>15,859,465</u>	<u>24.07%</u>	<u>12,892,132</u>	<u>13,154,465</u>

City of Carrollton  
 Fiscal Year 2017-18 Approved Budget

**COMBINED FUNDS  
 OPERATING, DEBT SERVICE AND  
 FLEET REPLACEMENT FUNDS**  
 (continued)

	<u>ACTUAL</u> <u>FY 2015-16</u>	<u>BUDGET</u> <u>FY 2016-17</u>	<u>ESTIMATE</u> <u>FY 2016-17</u>	<u>BUDGET</u> <u>FY 2017-18</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2018-19</u>	<u>FORECAST</u> <u>FY 2019-20</u>
<b>Non-recurring "One-time"</b>							
<b>Uses of Funds</b>							
<b><u>Operating Funds</u></b>							
General Fund	\$ 12,585,757	\$ 11,170,292	\$ 16,334,669	\$ 12,459,192	11.54%	\$ 12,214,562	\$ 12,488,863
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	-	66,000	66,000	314,000	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	5,815,000	100.52%	2,900,000	2,900,000
Golf Course Fund	-	478,839	375,567	280,873	(41.34%)	320,664	331,474
Solid Waste Fund	1,484,311	1,356,551	1,198,746	1,313,244	(3.19%)	1,311,945	1,300,486
Fleet Services Fund	-	-	-	-	0.00%	-	-
Risk Management Fund	-	-	-	-	0.00%	-	-
Administrative Services Fund	639,627	-	752,363	-	0.00%	-	-
Employee Health and Disability Fund	-	-	-	-	0.00%	-	-
<b>Total Operating Funds</b>	<u>17,609,695</u>	<u>15,971,682</u>	<u>21,627,345</u>	<u>20,182,309</u>	<u>26.36%</u>	<u>16,747,171</u>	<u>17,020,823</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	-	-	-	-	0.00%	-	-
Utility Fleet Replacement Fund	-	-	-	-	0.00%	-	-
Golf Fleet Replacement Fund	-	-	-	-	0.00%	-	-
<b>Total Replacement Funds</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>100.00%</u>	<u>-</u>	<u>-</u>
<b>Non-recurring "One-time"</b>							
<b>Uses of Funds</b>							
	<u>17,609,695</u>	<u>15,971,682</u>	<u>21,627,345</u>	<u>20,182,309</u>	<u>26.36%</u>	<u>16,747,171</u>	<u>17,020,823</u>



City of Carrollton  
 Fiscal Year 2017-18 Approved Budget

**COMBINED FUNDS  
 OPERATING, DEBT SERVICE AND  
 FLEET REPLACEMENT FUNDS**  
 (continued)

	<u>ACTUAL</u> <u>FY 2015-16</u>	<u>BUDGET</u> <u>FY 2016-17</u>	<u>ESTIMATE</u> <u>FY 2016-17</u>	<u>BUDGET</u> <u>FY 2017-18</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2018-19</u>	<u>FORECAST</u> <u>FY 2019-20</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%	\$ 1,948,697	\$ 4,116,728
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>1,948,697</b>	<b>4,116,728</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>1,948,697</b>	<b>4,116,728</b>

City of Carrollton  
 Fiscal Year 2017-18 Approved Budget

**COMBINED FUNDS  
 OPERATING, DEBT SERVICE AND  
 FLEET REPLACEMENT FUNDS**  
 (concluded)

	<b>ACTUAL FY 2015-16</b>	<b>BUDGET FY 2016-17</b>	<b>ESTIMATE FY 2016-17</b>	<b>BUDGET FY 2017-18</b>	<b>% CHNG BUD/BUD</b>	<b>FORECAST FY 2018-19</b>	<b>FORECAST FY 2019-20</b>
<b>Ending Fund Balance</b>							
<b>Operating Funds</b>							
General Fund	\$ 18,259,136	\$ 15,729,531	\$ 16,213,395	\$ 16,213,395	3.08%	\$ 16,730,965	\$ 17,221,567
Hotel/Motel Tax Fund	-	-	-	-	0.00%	-	-
Court Security Fund	233,566	221,191	188,816	134,666	(39.12%)	74,916	9,091
Juvenile Case Management Fund	1,050,328	736,831	1,118,328	779,728	5.82%	428,678	66,353
Public Safety Grants Fund	46	-	-	-	0.00%	-	-
Commercial Motor Vehicles Enforcement Fund	217,190	-	172,090	-	0.00%	-	-
Confiscated Asset Fund	541,742	18,000	646,242	18,000	0.00%	18,000	18,000
Economic Development Grants Fund	-	-	-	-	0.00%	-	-
Utility Rate Review Fund	320,552	-	315,552	-	0.00%	-	-
General Special Revenue Fund	447,283	-	323,483	-	0.00%	-	-
Utility Fund	11,581,988	9,266,662	11,270,351	10,539,235	13.73%	11,173,790	11,800,964
Golf Course Fund	82,214	-	-	-	0.00%	-	-
Solid Waste Fund	391,941	400,000	400,000	400,000	0.00%	400,000	400,000
Fleet Services Fund	615,137	-	615,137	615,137	100.00%	615,137	615,137
Risk Management Fund	2,978,421	2,528,324	2,721,747	2,504,318	(0.95%)	2,255,196	2,087,754
Administrative Services Fund	2,542,868	1,394,927	1,431,909	1,431,909	2.65%	1,471,771	1,513,723
Employee Health and Disability Fund	4,925,063	3,948,578	2,015,063	2,015,063	(48.97%)	2,015,063	2,015,063
<b>Total Operating Funds</b>	<b>44,187,475</b>	<b>34,244,044</b>	<b>37,432,113</b>	<b>34,651,451</b>	<b>1.19%</b>	<b>35,183,516</b>	<b>35,747,652</b>
<b>Debt Service Funds</b>							
General Debt Service Fund	4,691,283	4,395,447	4,842,010	4,615,349	5.00%	4,379,822	4,119,904
Utility Debt Service Fund	2,190,653	2,153,075	2,029,525	1,791,369	(16.80%)	1,770,625	1,730,079
Golf Debt Service Fund	-	-	-	-	0.00%	-	-
<b>Total Debt Service Funds</b>	<b>6,881,936</b>	<b>6,548,522</b>	<b>6,871,535</b>	<b>6,406,718</b>	<b>(2.17%)</b>	<b>6,150,447</b>	<b>5,849,983</b>
<b>Fleet Replacement Funds</b>							
General Fleet Replacement Fund	3,089,518	3,606,426	4,234,902	3,476,684	(3.60%)	4,582,943	5,492,339
Utility Fleet Replacement Fund	1,496,353	1,642,278	1,666,608	1,035,487	(36.95%)	1,009,284	1,139,151
Golf Fleet Replacement Fund	-	-	-	-	0.00%	59,798	150,877
<b>Total Replacement Funds</b>	<b>4,585,871</b>	<b>5,248,704</b>	<b>5,901,510</b>	<b>4,512,171</b>	<b>(14.03%)</b>	<b>5,652,025</b>	<b>6,782,367</b>
<b>Total Ending Fund Balances</b>	<b>\$ 55,655,282</b>	<b>\$ 46,041,270</b>	<b>\$ 50,205,158</b>	<b>\$ 45,570,340</b>	<b>(1.02%)</b>	<b>\$ 46,985,988</b>	<b>\$ 48,380,002</b>



# CARROLLTON

TEXAS

**COMBINED FUNDS  
 CAPITAL PROJECTS FUNDS  
 FISCAL YEAR 2018**

**Unbudgeted Resources:**

General and Public Safety Capital	\$ 17,122,101
Community Development	5,830,512
Parks	3,262,988
Streets	21,967,352
Drainage	11,303,875
Traffic	697,606
Tax Increment Reinvestment Zone	475,016
Utility	3,420,484
Golf Course	1,152,300
	<u>65,232,234</u>

**Additional Projects: \***

General and Public Safety Capital	17,122,101
Community Development	5,830,512
Parks	3,262,988
Streets	21,967,352
Drainage	11,303,875
Traffic	697,606
Tax Increment Reinvestment Zone	475,016
Utility	3,420,484
Golf Course	1,152,300
	<u>65,232,234</u>

**Projected Remaining Unobligated Fund Balances:**

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

\* Includes contingency funds in each of the project categories



# CARROLLTON

TEXAS

## Personnel Schedule

	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>
<b><u>GENERAL FUND</u></b>					
<b><u>Public Safety</u></b>					
Police Management Services	79.500	104.000	114.000	111.000	117.500
Police Operations	131.000	106.000	103.000	110.000	106.000
Police - COPS grant	-	-	-	-	2.000
Dispatch	31.000	31.000	31.000	-	-
Fire Operations	144.000	144.000	144.000	159.000	156.000
Fire Support Services	15.000	14.000	14.000	14.000	14.500
Municipal Court	19.100	21.100	20.100	20.100	19.100
Environmental Services	20.500	20.500	20.500	21.500	21.500
Animal Services	11.000	11.000	10.500	10.500	11.000
<b>Total Public Safety</b>	<b>451.100</b>	<b>451.600</b>	<b>457.100</b>	<b>446.100</b>	<b>447.600</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	6.000	6.000	7.000
Rosemeade Recreation Center	5.250	6.250	4.000	4.000	5.000
Crosby Recreation Center	5.000	5.000	4.000	4.000	3.000
Senior Center	3.250	3.250	3.000	3.000	3.000
A.W. Perry Museum	1.000	1.000	1.000	1.000	1.000
Athletics	28.000	28.000	29.000	31.000	33.000
Parks Operations	30.000	32.000	31.000	32.000	29.000
Tennis Center	1.000	-	-	-	-
<b>Total Cultural &amp; Recreational</b>	<b>116.250</b>	<b>118.250</b>	<b>115.750</b>	<b>118.750</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	14.000	14.000	13.000	14.000
Traffic Operations	14.000	14.000	14.000	14.000	15.000
Streets	27.000	27.000	27.000	27.000	28.000
Drainage	9.000	9.000	9.000	9.000	10.000
Public Works Administration	14.000	14.000	14.000	14.000	5.000
Building Inspection	19.000	21.000	22.000	23.000	23.000
Planning	3.000	3.000	3.000	3.000	3.000
Economic Development	1.000	2.000	2.000	2.000	2.000
Transit Oriented Development	1.000	1.000	1.000	1.000	1.000
<b>Total Development</b>	<b>108.000</b>	<b>112.000</b>	<b>113.000</b>	<b>113.000</b>	<b>108.000</b>
<b>Total General Fund</b>	<b>675.350</b>	<b>681.850</b>	<b>685.850</b>	<b>677.850</b>	<b>674.350</b>

## Personnel Schedule

	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</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	14.000	14.000	14.000	14.000	16.000
Water Distribution	13.000	13.000	13.000	13.000	14.600
Wastewater Collection	9.000	9.000	9.000	9.000	10.000
Meter Repair Services	3.000	3.000	3.000	3.000	3.400
Water Concrete Replacement	13.000	13.000	13.000	13.000	14.000
<b>Total Utility Fund</b>	<b>52.000</b>	<b>52.000</b>	<b>52.000</b>	<b>52.000</b>	<b>58.000</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	7.750	8.750	8.000	8.000	7.000
Resolution Center	10.500	10.500	11.500	13.500	13.500
Organizational Development	2.000	2.000	2.000	2.000	2.000
Marketing Services	4.500	4.500	4.500	4.750	6.750
City Attorney	5.400	6.025	5.900	6.150	6.150
<b>Total General Government</b>	<b>30.150</b>	<b>31.775</b>	<b>31.900</b>	<b>34.400</b>	<b>35.400</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	3.000
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	2.000	2.000	2.000	2.000
Utility Customer Service	18.500	19.500	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	8.000	8.000
Facility Maintenance	7.250	7.500	7.500	7.500	7.500
<b>Total Administration</b>	<b>52.750</b>	<b>54.250</b>	<b>54.250</b>	<b>54.500</b>	<b>53.500</b>
<b>Total Administrative Services Fund</b>	<b>82.900</b>	<b>86.025</b>	<b>86.150</b>	<b>88.900</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	4.000	5.000
<b>CITY TOTAL</b>	<b>817.750</b>	<b>827.375</b>	<b>831.500</b>	<b>827.250</b>	<b>830.750</b>

## **General Fund**

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





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

City of Carrollton  
Fiscal Year 2017-18 Approved Budget

GENERAL FUND

	ACTUAL FY 2015-16	AMENDED BUDGET FY 2016-17	ESTIMATE FY 2016-17	BUDGET FY 2017-18	% CHNG BUD/BUD	FORECAST FY 2018-19	FORECAST FY 2019-20
<b>Beginning Fund Balance</b>	\$ 16,443,280	\$ 15,729,531	\$ 18,259,136	\$ 16,213,395	3.08%	\$ 16,213,395	\$ 16,730,965
<b>Recurring Sources of Funds</b>							
Taxes	62,266,696	66,373,419	67,149,269	70,314,845	5.94%	71,711,442	72,686,244
Franchise Fees	11,412,565	11,259,215	11,436,115	11,348,510	0.79%	11,264,066	11,182,695
Licenses and Permits	3,038,325	3,043,206	2,517,079	2,517,079	(17.29%)	2,300,611	2,116,613
Charges for Services	5,634,288	5,590,839	5,885,695	5,643,015	0.93%	5,637,903	5,633,302
Fines and Forfeitures	5,664,968	5,943,903	4,782,212	5,213,144	(12.29%)	5,265,275	5,317,928
Investment Income	439,543	428,400	600,000	630,000	47.06%	661,500	694,575
Miscellaneous	537,431	509,500	408,879	400,000	(21.49%)	400,000	400,000
Utility Operating Fund - Payment in Lieu of Taxes	2,514,353	2,539,497	2,539,497	2,564,892	1.00%	2,590,541	2,616,446
<b>Total Recurring Sources of Funds</b>	<b>91,508,169</b>	<b>95,687,979</b>	<b>95,318,746</b>	<b>98,631,485</b>	<b>3.08%</b>	<b>99,831,338</b>	<b>100,647,803</b>
<b>Recurring Uses of Funds</b>							
Personnel Services	56,622,842	60,129,582	58,698,865	62,074,469	3.23%	64,299,388	66,573,011
Supplies and Services	10,525,018	13,498,834	13,267,302	14,094,597	4.41%	14,386,390	14,757,631
Utilities	2,337,792	2,296,971	2,399,893	2,393,849	4.22%	2,420,045	2,422,687
Allocations*	16,538,800	17,715,530	16,867,095	18,088,698	2.11%	18,730,542	19,065,492
Capital Outlay	521,547	572,062	590,898	504,872	(11.75%)	468,670	470,710
Utility Rate Review	25,000	25,000	25,000	25,000	0.00%	25,000	25,000
Essential Technology 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	(9,005)	-	(9,136)	-	0.00%	-	-
<b>Total Recurring Uses of Funds</b>	<b>88,011,994</b>	<b>95,687,979</b>	<b>93,289,917</b>	<b>98,631,485</b>	<b>3.08%</b>	<b>101,780,035</b>	<b>104,764,531</b>
<b>Net Recurring Funds</b>	<b>3,496,175</b>	<b>-</b>	<b>2,028,829</b>	<b>-</b>		<b>(1,948,697)</b>	<b>(4,116,728)</b>
<b>Non-recurring "One-time" Sources of Funds</b>							
Sales Tax	10,497,808	10,796,631	11,886,438	12,124,167	12.30%	12,366,650	12,613,983
Interfund loan repayment from Golf Fund	407,630	373,661	373,661	-	(100.00%)	-	-
Interfund loan repayment from Utility Fund	-	-	-	335,025	100.00%	365,482	365,482
<b>Total Non-recurring "One-time" Sources of Funds</b>	<b>10,905,438</b>	<b>11,170,292</b>	<b>12,260,099</b>	<b>12,459,192</b>	<b>11.54%</b>	<b>12,732,132</b>	<b>12,979,465</b>
<b>Non-recurring "One-time" Uses of Funds</b>							
Hotel Motel Tax Fund Subsidy	223,778	195,000	163,410	155,000	(20.51%)	160,000	175,000
Golf Course Subsidy	1,399,080	962,128	726,074	-	(100.00%)	-	-
Economic Development Grants Fund	-	200,000	190,937	314,000	57.00%	-	-
Police/Fire overtime	638,738	-	-	-	0.00%	-	-
Police Bicycle Officers - start up costs	-	-	-	32,088	100.00%	-	-
Fire staffing additions - start up costs	-	-	-	222,182	100.00%	-	-
Fire Optimization Study	-	-	-	60,000	100.00%	-	-
One-time Compensation Adjustment	-	-	-	287,500	100.00%	-	-
Loan to Utility fund	-	-	-	2,915,000	100.00%	-	-
Parks Strategic Amenity Fund	125,000	125,000	125,000	500,000	300.00%	500,000	500,000
Leisure Services Equipment Fund	-	180,000	180,000	180,000	0.00%	180,000	180,000
ECG Monitor/Defibrillator Replacements	275,500	275,500	275,500	275,500	0.00%	-	-
Facility Maintenance Fund	950,000	950,000	950,000	950,000	0.00%	950,000	950,000
Other Capital Projects Funds	8,973,661	8,282,664	13,723,748	6,567,922	(20.70%)	10,424,562	10,683,863
<b>Total Non-recurring "One-time" Uses of Funds</b>	<b>12,585,757</b>	<b>11,170,292</b>	<b>16,334,669</b>	<b>12,459,192</b>	<b>11.54%</b>	<b>12,214,562</b>	<b>12,488,863</b>
<b>Net Non-recurring "One-time" Funds</b>	<b>(1,680,319)</b>	<b>-</b>	<b>(4,074,570)</b>	<b>-</b>		<b>517,570</b>	<b>490,602</b>
<b>The Bottom Line - Net Recurring and Non-recurring Funds</b>	<b>1,815,856</b>	<b>-</b>	<b>(2,045,741)</b>	<b>-</b>		<b>(1,431,127)</b>	<b>(3,626,126)</b>
<b>Additional recurring sources or reductions in recurring uses needed to maintain Target Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>1,948,697</b>	<b>4,116,728</b>
<b>Ending Fund Balance</b>	<b>\$ 18,259,136</b>	<b>\$ 15,729,531</b>	<b>\$ 16,213,395</b>	<b>\$ 16,213,395</b>	<b>3.08%</b>	<b>\$ 16,730,965</b>	<b>\$ 17,221,567</b>
<b>Days of Recurring Uses of Funds</b>	<b>76</b>	<b>60</b>	<b>63</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 2017-18 Approved Budget

**GENERAL FUND  
RECURRING SOURCES OF FUNDS**

	ACTUAL FY 2015-16	AMENDED BUDGET FY 2016-17	ESTIMATE FY 2016-17	BUDGET FY 2017-18	% CHNG BUD/BUD	FORECAST FY 2018-19	FORECAST FY 2019-20
<b>TAX REVENUES</b>							
<b>Ad Valorem Taxes</b>							
Current taxes	\$ 37,921,709	\$ 40,840,817	\$ 41,430,000	\$ 44,090,891	7.96%	\$ 44,972,709	\$ 45,422,436
Delinquent taxes	94,235	65,000	235,000	235,000	261.54%	235,000	235,000
<b>Total Ad Valorem Taxes</b>	<b>38,015,944</b>	<b>40,905,817</b>	<b>41,665,000</b>	<b>44,325,891</b>	<b>8.36%</b>	<b>45,207,709</b>	<b>45,657,436</b>
<b>Sales and Use Taxes</b>							
City sales tax	23,844,014	25,046,261	25,046,261	25,547,186	2.00%	26,058,130	26,579,293
Mixed drink tax	170,645	171,341	188,008	191,768	11.92%	195,603	199,515
<b>Total Sales and Use Taxes</b>	<b>24,014,659</b>	<b>25,217,602</b>	<b>25,234,269</b>	<b>25,738,954</b>	<b>2.07%</b>	<b>26,253,733</b>	<b>26,778,808</b>
<b>Penalty and Interest</b>							
Penalty and interest	236,093	250,000	250,000	250,000	0.00%	250,000	250,000
<b>TOTAL TAX REVENUE</b>	<b>62,266,696</b>	<b>66,373,419</b>	<b>67,149,269</b>	<b>70,314,845</b>	<b>5.94%</b>	<b>71,711,442</b>	<b>72,686,244</b>
<b>FRANCHISE FEES</b>							
Electric	5,809,799	5,765,884	5,677,433	5,677,433	(1.53%)	5,677,433	5,677,433
Telephone	1,671,705	1,569,948	1,786,172	1,732,587	10.36%	1,680,609	1,630,191
Gas	1,095,595	964,468	1,333,877	1,347,216	39.68%	1,360,688	1,374,295
Cable	1,830,807	1,943,915	1,578,633	1,531,274	(21.23%)	1,485,336	1,440,776
Solid Waste	1,004,659	1,015,000	1,060,000	1,060,000	4.43%	1,060,000	1,060,000
<b>TOTAL FRANCHISE FEES</b>	<b>11,412,565</b>	<b>11,259,215</b>	<b>11,436,115</b>	<b>11,348,510</b>	<b>0.79%</b>	<b>11,264,066</b>	<b>11,182,695</b>
<b>LICENSES AND PERMITS</b>							
Permits	2,085,442	2,048,649	1,443,121	1,443,121	(29.56%)	1,226,653	1,042,655
Licenses and miscellaneous	49,263	48,741	120,878	120,878	148.00%	120,878	120,878
Comm. Services Apt. fees	212,105	211,000	210,000	210,000	(0.47%)	210,000	210,000
Comm. Services Food Program	302,154	305,000	308,000	308,000	0.98%	308,000	308,000
Single Family Rental Inspection	174,935	170,000	194,000	194,000	14.12%	194,000	194,000
Pollution control	105,399	115,000	140,000	140,000	21.74%	140,000	140,000
Comm. Services Misc. fees	2,316	2,316	500	500	(78.41%)	500	500
Enviromental Health fees	3,810	4,500	580	580	(87.11%)	580	580
Enviromental Health Pool Code fees	17,950	18,000	15,000	15,000	(16.67%)	15,000	15,000
County Vehicle Registration fee	84,951	120,000	85,000	85,000	(29.17%)	85,000	85,000
<b>TOTAL LICENSES AND PERMITS</b>	<b>3,038,325</b>	<b>3,043,206</b>	<b>2,517,079</b>	<b>2,517,079</b>	<b>(17.29%)</b>	<b>2,300,611</b>	<b>2,116,613</b>
<b>CHARGES FOR SERVICES</b>							
<b>Public Safety</b>							
Ambulance fees	2,030,015	2,042,656	2,080,613	2,080,613	1.86%	2,080,613	2,080,613
Ambulance Supplemental program	377,289	330,000	330,000	330,000	0.00%	330,000	330,000
Fingerprint fees	4,460	4,300	5,000	5,000	16.28%	5,000	5,000
Alarm Permit Fees	401,228	388,000	405,000	405,000	4.38%	405,000	405,000
False alarms	44,165	40,000	40,000	40,000	0.00%	40,000	40,000
<b>Total Public Safety</b>	<b>2,857,157</b>	<b>2,804,956</b>	<b>2,860,613</b>	<b>2,860,613</b>	<b>1.98%</b>	<b>2,860,613</b>	<b>2,860,613</b>
<b>Culture and Leisure</b>							
Softball Concession/Sales	23,368	30,000	12,000	12,000	(60.00%)	12,000	12,000
Misc. recreation fees/Rec rental fees	495,536	558,984	587,266	587,266	5.06%	587,266	587,266
Recreation class fees	383,453	430,000	443,229	443,229	3.08%	443,229	443,229
Sports Field Use	325,551	295,000	340,000	340,000	15.25%	340,000	340,000
Swimming pool fees	516,639	559,303	492,262	502,262	(10.20%)	502,262	502,262
Tennis Center fees	73,548	70,635	64,771	64,771	(8.30%)	64,771	64,771
Athletic program fees	291,743	275,251	249,394	249,394	(9.39%)	249,394	249,394
Library meeting room fees	18,563	19,000	20,000	20,000	5.26%	20,000	20,000
Library county contract	58,978	51,210	56,800	51,120	(0.18%)	46,008	41,407
<b>Total Culture and Leisure</b>	<b>2,187,379</b>	<b>2,289,383</b>	<b>2,265,722</b>	<b>2,270,042</b>	<b>(0.84%)</b>	<b>2,264,930</b>	<b>2,260,329</b>

(continued)

**GENERAL FUND  
 RECURRING SOURCES OF FUNDS**

	ACTUAL FY 2015-16	AMENDED BUDGET FY 2016-17	ESTIMATE FY 2016-17	BUDGET FY 2017-18	% CHNG BUD/BUD	FORECAST FY 2018-19	FORECAST FY 2019-20
<b>CHARGES FOR SERVICES (continued)</b>							
<b>Other</b>							
Animal control fees	\$ 45,898	\$ 73,000	\$ 46,000	\$ 51,000	(30.14%)	\$ 51,000	\$ 51,000
Developers' inspection fees	274,860	35,000	410,000	200,000	471.43%	200,000	200,000
Planning fees	57,539	50,000	40,500	40,500	(19.00%)	40,500	40,500
Mowing assessments	18,501	18,000	62,000	20,000	11.11%	20,000	20,000
Sales to other cities	192,954	320,500	200,860	200,860	(37.33%)	200,860	200,860
<b>Total Other</b>	<u>589,752</u>	<u>496,500</u>	<u>759,360</u>	<u>512,360</u>	<u>3.19%</u>	<u>512,360</u>	<u>512,360</u>
<b>TOTAL CHARGES FOR SERVICES</b>	<u>5,634,288</u>	<u>5,590,839</u>	<u>5,885,695</u>	<u>5,643,015</u>	<u>0.93%</u>	<u>5,637,903</u>	<u>5,633,302</u>
<b>FINES AND FORFEITURES</b>							
Municipal court fines	3,865,115	4,027,659	3,331,464	3,598,290	(10.66%)	3,634,273	3,670,616
Court admin fee	36,953	36,000	29,500	33,227	(7.70%)	33,559	33,895
Dismiss/arrest fees	962,032	1,046,656	754,027	858,030	(18.02%)	866,610	875,276
Warrant fees	531,344	550,488	458,221	494,783	(10.12%)	499,731	504,728
Child Safety	50,874	53,000	40,000	45,437	(14.27%)	45,891	46,350
Traffic - local	80,255	89,000	56,000	68,128	(23.45%)	68,809	69,497
Expungement fee	1,726	1,100	-	-	(100.00%)	-	-
Judicial efficiency	9,378	9,000	7,000	8,189	(9.01%)	8,271	8,354
Impound fines	19,302	19,000	10,000	10,100	(46.84%)	10,201	10,303
Library fees and fines	87,946	90,000	79,000	79,790	(11.34%)	80,588	81,394
Charges for lost books	20,043	22,000	17,000	17,170	(21.95%)	17,342	17,515
<b>TOTAL FINES AND FORFEITURES</b>	<u>5,664,968</u>	<u>5,943,903</u>	<u>4,782,212</u>	<u>5,213,144</u>	<u>(12.29%)</u>	<u>5,265,275</u>	<u>5,317,928</u>
<b>INVESTMENT INCOME</b>	<u>439,543</u>	<u>428,400</u>	<u>600,000</u>	<u>630,000</u>	<u>47.06%</u>	<u>661,500</u>	<u>694,575</u>
<b>MISCELLANEOUS REVENUE</b>	<u>537,431</u>	<u>509,500</u>	<u>408,879</u>	<u>400,000</u>	<u>(21.49%)</u>	<u>400,000</u>	<u>400,000</u>
<b>UTILITY OPERATING FUND - PAYMENT IN LIEU OF TAXES</b>	<u>2,514,353</u>	<u>2,539,497</u>	<u>2,539,497</u>	<u>2,564,892</u>	<u>1.00%</u>	<u>2,590,541</u>	<u>2,616,446</u>
<b>TOTAL RECURRING SOURCES OF FUNDS</b>	<u>\$ 91,508,169</u>	<u>\$ 95,687,979</u>	<u>\$ 95,318,746</u>	<u>\$ 98,631,485</u>	<u>3.08%</u>	<u>\$ 99,831,338</u>	<u>\$100,647,803</u> (concluded)

City of Carrollton  
Fiscal Year 2017-18 Approved Budget

**GENERAL FUND  
RECURRING USES OF FUNDS**

	<b>ACTUAL FY 2015-16</b>	<b>AMENDED BUDGET FY 2016-17</b>	<b>ESTIMATE FY 2016-17</b>	<b>BUDGET FY 2017-18</b>	<b>% CHNG BUD/BUD</b>	<b>FORECAST FY 2018-19</b>	<b>FORECAST FY 2019-20</b>
<b>GENERAL GOVERNMENT:</b>							
City Council:							
Personnel Services	\$ 23,743	\$ 24,400	\$ 24,400	\$ 24,400	0.00%	\$ 24,400	\$ 24,400
Supplies and Services	62,646	140,511	111,181	135,904	(3.28%)	85,760	116,425
Utilities	6,638	6,759	6,591	6,597	(2.40%)	6,602	6,608
Allocations	121,448	124,944	124,944	129,192	3.40%	133,129	137,013
	<u>214,475</u>	<u>296,614</u>	<u>267,116</u>	<u>296,093</u>	<u>(0.18%)</u>	<u>249,891</u>	<u>284,446</u>
Non-Departmental:							
Personnel Services	-	2,261,393	150,000	1,776,749	(21.43%)	3,882,696	6,089,333
Supplies and Services	456,444	484,975	461,925	471,825	(2.71%)	497,775	514,765
Allocations	365,508	1,291,648	650,431	1,341,433	3.85%	1,344,273	1,371,895
	<u>821,952</u>	<u>4,038,016</u>	<u>1,262,356</u>	<u>3,590,007</u>	<u>(11.09%)</u>	<u>5,724,744</u>	<u>7,975,993</u>
<b>TOTAL GENERAL GOVERNMENT</b>	<u>1,036,427</u>	<u>4,334,630</u>	<u>1,529,472</u>	<u>3,886,100</u>	<u>(10.35%)</u>	<u>5,974,635</u>	<u>8,260,439</u>
<b>PUBLIC SAFETY:</b>							
Police Management Services:							
Personnel Services	8,721,507	8,983,481	9,574,861	9,757,182	8.61%	9,760,683	9,764,185
Supplies and Services	721,781	1,175,751	1,174,480	1,592,121	35.41%	1,608,130	1,609,201
Utilities	81,495	92,130	79,699	79,834	(13.35%)	79,971	80,113
Allocations	1,282,568	1,315,551	1,315,551	1,301,244	(1.09%)	1,338,380	1,379,147
Capital Outlay	6,198	6,810	6,810	12,702	86.52%	12,702	12,702
	<u>10,813,549</u>	<u>11,573,723</u>	<u>12,151,401</u>	<u>12,743,083</u>	<u>10.10%</u>	<u>12,799,866</u>	<u>12,845,348</u>
Police Operations:							
Personnel Services	11,476,073	11,745,044	11,502,769	11,895,970	1.29%	11,899,199	11,902,429
Supplies and Services	1,242,168	1,072,756	1,037,361	1,058,220	(1.36%)	1,088,233	1,113,352
Utilities	24,000	25,779	23,099	23,099	(10.40%)	23,099	23,099
Allocations	2,770,846	2,842,685	2,659,422	2,862,967	0.71%	2,977,078	2,952,911
Capital Outlay	3,279	8,684	11,968	24,662	183.99%	17,237	18,201
	<u>15,516,366</u>	<u>15,694,948</u>	<u>15,234,619</u>	<u>15,864,918</u>	<u>1.08%</u>	<u>16,004,846</u>	<u>16,009,992</u>
Total Police Department	<u>26,329,915</u>	<u>27,268,671</u>	<u>27,386,020</u>	<u>28,608,001</u>	<u>4.91%</u>	<u>28,804,712</u>	<u>28,855,340</u>
Fire Operations:							
Personnel Services	16,823,580	17,597,854	18,494,162	17,917,739	1.82%	17,995,787	18,041,970
Supplies and Services	1,844,723	1,840,521	1,899,314	1,861,762	1.15%	1,902,512	1,948,644
Utilities	111,199	113,068	112,159	112,619	(0.40%)	113,088	113,568
Allocations	3,341,883	3,426,746	3,382,612	3,820,581	11.49%	4,043,040	4,036,478
Capital Outlay	44,000	-	-	24,000	0.00%	24,000	24,000
	<u>22,165,385</u>	<u>22,978,189</u>	<u>23,888,247</u>	<u>23,736,701</u>	<u>3.30%</u>	<u>24,078,427</u>	<u>24,164,660</u>
Fire Support Services:							
Personnel Services	1,673,072	1,705,141	1,888,714	2,111,572	23.84%	2,111,995	2,112,418
Supplies and Services	102,763	150,437	164,238	140,566	(6.56%)	148,064	149,916
Utilities	5,300	5,396	5,263	5,267	(2.39%)	5,271	5,276
Allocations	257,579	255,434	255,495	282,832	10.73%	297,257	313,051
	<u>2,038,714</u>	<u>2,116,408</u>	<u>2,313,710</u>	<u>2,540,237</u>	<u>20.03%</u>	<u>2,562,587</u>	<u>2,580,661</u>
Total Fire Department	<u>24,204,099</u>	<u>25,094,597</u>	<u>26,201,957</u>	<u>26,276,938</u>	<u>4.71%</u>	<u>26,641,014</u>	<u>26,745,321</u>
Environmental Services:							
Personnel Services	1,490,940	1,605,658	1,615,922	1,647,512	2.61%	1,649,395	1,651,316
Supplies and Services	288,921	458,960	437,948	450,797	(1.78%)	454,248	458,367
Utilities	10,278	10,376	10,119	10,127	(2.40%)	10,136	10,144
Allocations	544,733	556,486	554,009	560,247	0.68%	568,668	585,501
Capital Outlay	-	29,600	29,600	-	(100.00%)	-	-
	<u>2,334,872</u>	<u>2,661,080</u>	<u>2,647,598</u>	<u>2,668,683</u>	<u>0.29%</u>	<u>2,682,447</u>	<u>2,705,328</u>

(continued)

City of Carrollton  
Fiscal Year 2017-18 Approved Budget

**GENERAL FUND  
RECURRING USES OF FUNDS**

	<u>ACTUAL</u> <u>FY 2015-16</u>	<u>AMENDED</u> <u>BUDGET</u> <u>FY 2016-17</u>	<u>ESTIMATE</u> <u>FY 2016-17</u>	<u>BUDGET</u> <u>FY 2017-18</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2018-19</u>	<u>FORECAST</u> <u>FY 2019-20</u>
<b>PUBLIC SAFETY (continued):</b>							
Emergency Dispatch:							
Personnel Services	\$ 1,073,995	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -
Supplies and Services	1,051,375	2,267,622	2,464,492	2,525,304	11.36%	2,676,823	2,837,432
Utilities	5,089	-	-	-	0.00%	-	-
Allocations	381,309	392,016	392,016	412,840	5.31%	424,896	437,651
Capital Outlay	283	-	-	-	0.00%	-	-
	<u>2,512,051</u>	<u>2,659,638</u>	<u>2,856,508</u>	<u>2,938,144</u>	<u>10.47%</u>	<u>3,101,719</u>	<u>3,275,083</u>
Animal Services							
Personnel Services	601,053	618,223	605,239	665,029	7.57%	665,591	665,907
Supplies and Services	74,829	95,202	79,918	89,029	(6.48%)	90,290	91,923
Utilities	39,938	40,776	43,631	43,699	7.17%	43,768	43,840
Allocations	196,975	201,395	199,287	218,319	8.40%	226,978	235,777
	<u>912,795</u>	<u>955,596</u>	<u>928,075</u>	<u>1,016,076</u>	<u>6.33%</u>	<u>1,026,627</u>	<u>1,037,447</u>
Municipal Court:							
Personnel Services	1,301,715	1,329,084	1,303,663	1,321,819	(0.55%)	1,322,395	1,322,972
Supplies and Services	214,577	265,013	277,614	297,646	12.31%	298,023	298,699
Utilities	44,254	43,364	42,315	42,356	(2.32%)	42,397	42,438
Allocations	1,210,436	1,220,849	1,220,849	1,238,661	1.46%	1,276,170	1,313,247
Capital Outlay	-	10,112	10,112	-	(100.00%)	-	-
	<u>2,770,982</u>	<u>2,868,422</u>	<u>2,854,553</u>	<u>2,900,482</u>	<u>1.12%</u>	<u>2,938,985</u>	<u>2,977,356</u>
<b>TOTAL PUBLIC SAFETY</b>	<u>59,064,714</u>	<u>61,508,004</u>	<u>62,874,711</u>	<u>64,408,324</u>	<u>4.72%</u>	<u>65,195,504</u>	<u>65,595,875</u>
<b>CULTURE AND LEISURE:</b>							
Library:							
Personnel Services	1,987,742	2,128,130	2,047,621	2,169,071	1.92%	2,170,210	2,171,350
Supplies and Services	289,463	345,122	344,601	343,443	(0.49%)	344,547	351,507
Utilities	126,901	132,444	127,034	127,180	(3.97%)	127,329	127,482
Allocations	991,058	1,018,969	1,018,969	1,056,687	3.70%	1,088,112	1,120,387
Capital Outlay	332,891	326,628	326,628	326,628	0.00%	326,628	326,628
	<u>3,728,055</u>	<u>3,951,293</u>	<u>3,864,853</u>	<u>4,023,009</u>	<u>1.82%</u>	<u>4,056,826</u>	<u>4,097,354</u>
Leisure Services:							
Personnel Services	560,430	590,374	681,300	660,753	11.92%	660,964	661,175
Supplies and Services	105,064	155,047	156,848	154,371	(0.44%)	155,577	157,327
Utilities	759	918	851	863	(5.99%)	876	890
Allocations	146,709	150,600	150,600	149,123	(0.98%)	153,503	158,093
	<u>812,962</u>	<u>896,939</u>	<u>989,599</u>	<u>965,110</u>	<u>7.60%</u>	<u>970,920</u>	<u>977,485</u>
Athletics:							
Personnel Services	1,838,354	2,132,796	2,032,673	2,304,987	8.07%	2,305,983	2,306,979
Supplies and Services	862,192	1,013,613	985,183	994,502	(1.89%)	1,010,372	1,027,029
Utilities	390,674	378,818	374,605	375,100	(0.98%)	375,609	376,134
Allocations	572,721	568,590	589,101	596,020	4.82%	594,350	589,244
Capital Outlay	11,107	34,650	34,650	-	(100.00%)	-	-
	<u>3,675,048</u>	<u>4,128,467</u>	<u>4,016,212</u>	<u>4,270,609</u>	<u>3.44%</u>	<u>4,286,314</u>	<u>4,299,386</u>
Parks Operations:							
Personnel Services	1,761,155	1,742,666	1,726,117	1,685,651	(3.27%)	1,686,527	1,693,402
Supplies and Services	789,669	1,150,594	932,515	1,036,982	(9.87%)	1,062,889	1,080,166
Utilities	304,671	313,882	369,960	372,660	18.73%	385,464	386,291
Allocations	662,128	652,215	640,314	647,852	(0.67%)	653,421	694,879
Capital Outlay	21,056	38,150	41,202	3,500	(90.83%)	3,500	4,000
	<u>3,538,679</u>	<u>3,897,507</u>	<u>3,710,108</u>	<u>3,746,645</u>	<u>(3.87%)</u>	<u>3,791,801</u>	<u>3,858,738</u>
Tennis Center:							
Supplies and Services	15,356	15,695	15,695	15,927	1.48%	16,161	16,398
Utilities	25,242	28,975	29,006	29,006	0.11%	29,006	29,006
Allocations	62,284	63,863	63,863	59,133	(7.41%)	60,911	62,705
	<u>102,882</u>	<u>108,533</u>	<u>108,564</u>	<u>104,066</u>	<u>(4.12%)</u>	<u>106,078</u>	<u>108,109</u>

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

	<u>ACTUAL FY 2015-16</u>	<u>AMENDED BUDGET FY 2016-17</u>	<u>ESTIMATE FY 2016-17</u>	<u>BUDGET FY 2017-18</u>	<u>% CHNG BUD/BUD</u>	<u>FORECAST FY 2018-19</u>	<u>FORECAST FY 2019-20</u>
<b>CULTURE AND LEISURE (continued):</b>							
Rosemeade Rec Center:							
Personnel Services	\$ 246,636	\$ 247,069	\$ 263,742	\$ 290,484	17.57%	\$ 291,485	\$ 291,636
Supplies and Services	294,840	325,007	328,339	330,741	1.76%	333,739	337,763
Utilities	59,856	62,262	61,266	57,514	(7.63%)	61,514	61,643
Allocations	279,285	285,854	285,854	297,167	3.96%	306,054	315,089
	<u>880,617</u>	<u>920,192</u>	<u>939,201</u>	<u>975,906</u>	<u>6.05%</u>	<u>992,792</u>	<u>1,006,131</u>
Crosby Rec Center:							
Personnel Services	209,844	231,114	194,700	240,376	4.01%	241,141	241,231
Supplies and Services	62,764	100,725	101,200	102,240	1.50%	103,128	104,741
Utilities	37,971	40,018	38,381	34,594	(13.55%)	38,559	38,652
Allocations	210,521	216,284	216,283	224,805	3.94%	231,562	238,371
	<u>521,100</u>	<u>588,141</u>	<u>550,564</u>	<u>602,015</u>	<u>2.36%</u>	<u>614,390</u>	<u>622,995</u>
Perry Museum							
Personnel Services	79,904	91,859	89,034	84,408	(8.11%)	84,439	84,627
Supplies and Services	6,521	21,887	21,862	21,992	0.48%	22,246	22,469
Utilities	7,828	8,107	7,976	7,994	(1.39%)	8,040	8,086
Allocations	51,700	53,198	53,198	56,381	5.98%	58,067	59,783
	<u>145,953</u>	<u>175,051</u>	<u>172,070</u>	<u>170,775</u>	<u>(2.44%)</u>	<u>172,792</u>	<u>174,965</u>
Senior Center:							
Personnel Services	197,979	224,996	189,982	218,810	(2.75%)	218,901	218,991
Supplies and Services	46,265	47,645	47,989	57,983	21.70%	58,993	60,047
Utilities	42,179	49,933	43,152	39,357	(21.18%)	43,314	43,397
Allocations	139,765	142,990	142,990	141,986	(0.70%)	145,199	149,481
Capital Outlay	21,043	-	-	-	0.00%	-	-
	<u>447,231</u>	<u>465,564</u>	<u>424,113</u>	<u>458,136</u>	<u>(1.60%)</u>	<u>466,407</u>	<u>471,916</u>
Total Parks and Recreation Department	<u>10,124,472</u>	<u>11,180,394</u>	<u>10,910,431</u>	<u>11,293,262</u>	<u>1.01%</u>	<u>11,401,494</u>	<u>11,519,725</u>
<b>TOTAL CULTURE AND LEISURE</b>	<u>13,852,527</u>	<u>15,131,687</u>	<u>14,775,284</u>	<u>15,316,271</u>	<u>1.22%</u>	<u>15,458,320</u>	<u>15,617,079</u>
<b>DEVELOPMENT:</b>							
Transportation Engineering:							
Personnel Services	749,501	743,964	691,450	756,436	1.68%	752,647	752,858
Supplies and Services	18,959	54,122	54,122	55,387	2.34%	55,458	56,043
Utilities	2,675	2,724	2,656	2,658	(2.42%)	2,660	2,662
Allocations	99,040	101,729	101,729	105,736	3.94%	108,763	112,069
Capital Outlay	18,040	67,498	67,498	63,048	(6.59%)	67,800	68,047
	<u>888,215</u>	<u>970,037</u>	<u>917,455</u>	<u>983,265</u>	<u>1.36%</u>	<u>987,328</u>	<u>991,679</u>
Engineering:							
Personnel Services	865,227	910,134	766,609	981,995	7.90%	1,008,086	1,006,376
Supplies and Services	60,971	152,648	121,291	135,793	(11.04%)	136,063	137,203
Utilities	8,004	8,150	7,948	7,954	(2.40%)	7,961	7,968
Allocations	236,435	241,388	243,536	252,984	4.80%	259,009	266,400
Capital Outlay	9,750	18,200	18,200	38,186	109.81%	14,657	14,986
	<u>1,180,387</u>	<u>1,330,520</u>	<u>1,157,584</u>	<u>1,416,912</u>	<u>6.49%</u>	<u>1,425,776</u>	<u>1,432,933</u>
Traffic Operations:							
Personnel Services	786,038	811,318	848,285	928,384	14.43%	928,837	929,289
Supplies and Services	252,992	384,871	353,983	384,572	(0.08%)	389,546	395,020
Utilities	989,881	919,314	1,001,919	1,001,919	8.99%	1,001,919	1,001,919
Allocations	624,366	622,810	614,644	532,277	(14.54%)	558,492	579,026
Capital Outlay	-	-	-	10,000	100.00%	-	-
	<u>2,653,277</u>	<u>2,738,313</u>	<u>2,818,831</u>	<u>2,857,152</u>	<u>4.34%</u>	<u>2,878,794</u>	<u>2,905,254</u>

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

	<u>ACTUAL FY 2015-16</u>	<u>AMENDED BUDGET FY 2016-17</u>	<u>ESTIMATE FY 2016-17</u>	<u>BUDGET FY 2017-18</u>	<u>% CHNG BUD/BUD</u>	<u>FORECAST FY 2018-19</u>	<u>FORECAST FY 2019-20</u>
<b>DEVELOPMENT (continued):</b>							
Streets:							
Personnel Services	\$ 1,264,123	\$ 1,489,510	\$ 1,338,943	\$ 1,583,771	6.33%	\$ 1,584,616	\$ 1,585,461
Supplies and Services	1,027,288	1,146,814	1,028,651	1,151,657	0.42%	1,167,651	1,183,930
Allocations	908,844	886,255	892,938	746,285	(15.79%)	790,376	818,998
Capital Outlay	53,300	-	12,500	-	0.00%	-	-
	<u>3,253,555</u>	<u>3,522,579</u>	<u>3,273,032</u>	<u>3,481,713</u>	<u>(1.16%)</u>	<u>3,542,643</u>	<u>3,588,389</u>
Drainage:							
Personnel Services	416,532	487,911	413,677	563,208	15.43%	564,472	564,774
Supplies and Services	250,546	212,270	261,101	222,317	4.73%	225,992	230,743
Allocations	428,217	411,516	430,705	359,219	(12.71%)	375,705	398,770
	<u>1,095,295</u>	<u>1,111,697</u>	<u>1,105,483</u>	<u>1,144,744</u>	<u>2.97%</u>	<u>1,166,169</u>	<u>1,194,287</u>
Building Inspection:							
Personnel Services	1,650,282	1,810,501	1,881,655	1,837,444	1.49%	1,838,138	1,838,832
Supplies and Services	75,192	104,585	92,010	106,992	2.30%	95,130	96,395
Utilities	6,960	7,086	6,911	6,917	(2.38%)	6,922	6,928
Allocations	389,623	401,263	397,503	412,669	2.84%	426,723	440,472
Capital Outlay	600	30,063	30,063	463	(98.46%)	463	463
	<u>2,122,657</u>	<u>2,353,498</u>	<u>2,408,142</u>	<u>2,364,485</u>	<u>0.47%</u>	<u>2,367,376</u>	<u>2,383,090</u>
Public Works Administration:							
Personnel Services	115,345	-	(202,079)	-	0.00%	-	-
Supplies and Services	(4,035)	-	(250)	40,000	0.00%	40,000	40,000
Utilities	(27)	-	(1,180)	-	0.00%	-	-
	<u>111,283</u>	<u>-</u>	<u>(203,509)</u>	<u>40,000</u>	<u>0.00%</u>	<u>40,000</u>	<u>40,000</u>
Planning:							
Personnel Services	277,022	228,449	204,876	256,625	12.33%	256,616	256,824
Supplies and Services	19,995	29,151	29,151	29,316	0.57%	29,501	29,671
Utilities	1,630	1,660	1,618	1,619	(2.47%)	1,621	1,622
Allocations	153,262	157,648	157,648	163,676	3.82%	168,614	173,567
Capital Outlay	-	1,667	1,667	1,683	0.96%	1,683	1,683
	<u>451,909</u>	<u>418,575</u>	<u>394,960</u>	<u>452,919</u>	<u>8.20%</u>	<u>458,035</u>	<u>463,367</u>
Economic Development:							
Personnel Services	263,560	277,235	255,615	279,319	0.75%	279,379	279,440
Supplies and Services	272,946	256,270	253,520	256,070	(0.08%)	258,070	260,651
Utilities	2,304	2,345	2,287	2,289	(2.39%)	2,291	2,293
Allocations	70,449	72,402	72,402	76,603	5.80%	78,801	81,193
	<u>609,259</u>	<u>608,252</u>	<u>583,824</u>	<u>614,281</u>	<u>0.99%</u>	<u>618,541</u>	<u>623,577</u>
Transit Oriented Development:							
Personnel Services	167,490	111,278	114,935	114,775	3.14%	114,806	114,836
Supplies and Services	17,803	31,020	31,020	31,138	0.38%	31,469	31,804
Utilities	2,093	2,687	2,627	2,627	(2.23%)	2,628	2,628
Allocations	39,108	40,202	40,202	41,779	3.92%	43,011	44,294
	<u>226,494</u>	<u>185,187</u>	<u>188,784</u>	<u>190,319</u>	<u>2.77%</u>	<u>191,914</u>	<u>193,562</u>
<b>TOTAL DEVELOPMENT</b>	<u>12,592,331</u>	<u>13,238,658</u>	<u>12,644,586</u>	<u>13,545,790</u>	<u>2.32%</u>	<u>13,676,576</u>	<u>13,816,138</u>
Utility Rate Review	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>0.00%</u>	<u>25,000</u>	<u>25,000</u>
Essential Technology Replacement Funds	<u>1,450,000</u>	<u>1,450,000</u>	<u>1,450,000</u>	<u>1,450,000</u>	<u>0.00%</u>	<u>1,450,000</u>	<u>1,450,000</u>
Prior Years' Canceled Expenditures	<u>(9,005)</u>	<u>-</u>	<u>(9,136)</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
<b>TOTAL RECURRING USES OF FUNDS</b>	<u>\$ 88,011,994</u>	<u>\$ 95,687,979</u>	<u>\$ 93,289,917</u>	<u>\$ 98,631,485</u>	<u>3.08%</u>	<u>\$ 101,780,035</u>	<u>\$ 104,764,531</u> (concluded)





# CARROLLTON

TEXAS

## Special Revenue Funds

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

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

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  
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**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 2015-16</b>	<b>FY 2016-17</b>	<b>FY 2016-17</b>	<b>FY 2017-18</b>	<b>BUD/BUD</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>
<b>Beginning Fund Balance</b>	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -
<b>Recurring Sources of Funds</b>							
Occupancy Tax	243,259	520,000	482,892	550,000	5.77%	585,000	620,000
Event Revenues and Sponsorships	96,824	110,000	113,698	110,000	0.00%	110,000	110,000
<b>Total Recurring Sources of Funds</b>	<b>340,083</b>	<b>630,000</b>	<b>596,590</b>	<b>660,000</b>	<b>4.76%</b>	<b>695,000</b>	<b>730,000</b>
<b>Recurring Uses of Funds</b>							
Visitor Relations	16,088	-	-	-	0.00%	-	-
Events/Promotions	9,682	-	-	-	0.00%	-	-
Historical Preservation	3,280	-	-	-	0.00%	-	-
Athletics Tournaments/Events	700	-	-	-	0.00%	-	-
Promotion of Arts	9,500	-	-	-	0.00%	-	-
Festival at the Switchyard	451,444	525,000	460,000	485,000	(7.62%)	490,000	505,000
Occupancy Tax Rebate Grant	73,167	300,000	300,000	330,000	10.00%	365,000	400,000
<b>Total Recurring Uses of Fund</b>	<b>563,861</b>	<b>825,000</b>	<b>760,000</b>	<b>815,000</b>	<b>(1.21%)</b>	<b>855,000</b>	<b>905,000</b>
<b>Net Recurring Funds</b>	<b>(223,778)</b>	<b>(195,000)</b>	<b>(163,410)</b>	<b>(155,000)</b>		<b>(160,000)</b>	<b>(175,000)</b>
<b>Non-recurring "One-time" Sources of Funds</b>							
Subsidy from General Fund Needed to Maintain a Positive Fund Balance	223,778	195,000	163,410	155,000	(20.51%)	160,000	175,000
<b>The Bottom Line - Net Recurring and Non-recurring Funds</b>	<b>-</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>

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**COURT SECURITY FUND**

	<u>ACTUAL</u> <u>FY 2015-16</u>	<u>BUDGET</u> <u>FY 2016-17</u>	<u>ESTIMATE</u> <u>FY 2016-17</u>	<u>BUDGET</u> <u>FY 2017-18</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2018-19</u>	<u>FORECAST</u> <u>FY 2019-20</u>
<b>Beginning Fund Balance</b>	\$ 218,241	\$ 227,141	\$ 233,566	\$ 188,816	(16.87%)	\$ 134,666	\$ 74,916
<b>Recurring Sources of Funds</b>							
Fines and Forfeitures	110,577	115,000	80,000	80,000	(30.43%)	80,000	80,000
Investment Income	1,792	1,400	2,250	2,000	42.86%	2,000	2,000
<b>Total Recurring Sources of Funds</b>	<u>112,369</u>	<u>116,400</u>	<u>82,250</u>	<u>82,000</u>	<u>(29.55%)</u>	<u>82,000</u>	<u>82,000</u>
<b>Recurring Uses of Funds</b>							
Personnel Services	57,908	62,350	61,000	66,150	6.09%	71,750	77,825
Supplies and Services	39,136	60,000	66,000	70,000	16.67%	70,000	70,000
<b>Total Recurring Uses of Funds</b>	<u>97,044</u>	<u>122,350</u>	<u>127,000</u>	<u>136,150</u>	<u>11.28%</u>	<u>141,750</u>	<u>147,825</u>
<b>The Bottom Line - Net Recurring Funds</b>	<b>15,325</b>	<b>(5,950)</b>	<b>(44,750)</b>	<b>(54,150)</b>		<b>(59,750)</b>	<b>(65,825)</b>
<b>Ending Fund Balance</b>	<u>\$ 233,566</u>	<u>\$ 221,191</u>	<u>\$ 188,816</u>	<u>\$ 134,666</u>	<u>(39.12%)</u>	<u>\$ 74,916</u>	<u>\$ 9,091</u>

**JUVENILE CASE MANAGEMENT FUND**

	<u>ACTUAL</u> <u>FY 2015-16</u>	<u>BUDGET</u> <u>FY 2016-17</u>	<u>ESTIMATE</u> <u>FY 2016-17</u>	<u>BUDGET</u> <u>FY 2017-18</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2018-19</u>	<u>FORECAST</u> <u>FY 2019-20</u>
<b>Beginning Fund Balance</b>	\$ 927,831	\$1,058,331	\$ 1,050,328	\$ 1,118,328	5.67%	\$ 779,728	\$ 428,678
<b>Recurring Sources of Funds</b>							
Fines and Forfeitures	216,809	230,000	170,000	170,000	(26.09%)	170,000	170,000
Investment Income	7,630	5,000	11,000	7,500	50.00%	3,750	1,875
<b>Total Recurring Sources of Funds</b>	<u>224,439</u>	<u>235,000</u>	<u>181,000</u>	<u>177,500</u>	<u>(24.47%)</u>	<u>173,750</u>	<u>171,875</u>
<b>Recurring Uses of Funds</b>							
Personnel Services	100,535	106,500	108,000	116,100	9.01%	124,800	134,200
Supplies and Services	1,407	450,000	5,000	400,000	(11.11%)	400,000	400,000
<b>Total Recurring Uses of Funds</b>	<u>101,942</u>	<u>556,500</u>	<u>113,000</u>	<u>516,100</u>	<u>(7.26%)</u>	<u>524,800</u>	<u>534,200</u>
<b>The Bottom Line -</b>							
<b>Net Recurring Funds</b>	<b>122,497</b>	<b>(321,500)</b>	<b>68,000</b>	<b>(338,600)</b>		<b>(351,050)</b>	<b>(362,325)</b>
<b>Ending Fund Balance</b>	<u>\$ 1,050,328</u>	<u>\$ 736,831</u>	<u>\$ 1,118,328</u>	<u>\$ 779,728</u>	<u>5.82%</u>	<u>\$ 428,678</u>	<u>\$ 66,353</u>

**PUBLIC SAFETY GRANTS FUND**

	<u>ACTUAL</u> <u>FY 2015-16</u>	<u>BUDGET</u> <u>FY 2016-17</u>	<u>ESTIMATE</u> <u>FY 2016-17</u>	<u>BUDGET</u> <u>FY 2017-18</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2018-19</u>	<u>FORECAST</u> <u>FY 2019-20</u>
<b>Beginning Fund Balance</b>	\$ -	\$ -	\$ 46	\$ -	0.00%	\$ -	\$ -
<b>Recurring Sources of Funds</b>							
Grant Revenue	17,360	18,900	18,677	19,800	4.76%	19,800	19,800
Investment Income	34	-	21	-	0.00%	-	-
<b>Total Recurring Sources of Funds</b>	<u>17,394</u>	<u>18,900</u>	<u>18,698</u>	<u>19,800</u>	<u>4.76%</u>	<u>19,800</u>	<u>19,800</u>
<b>Recurring Uses of Funds</b>							
Supplies and Services	9,552	8,400	9,470	10,500	25.00%	10,500	10,500
Capital Outlay	7,796	10,500	9,274	9,300	(11.43%)	9,300	9,300
<b>Total Recurring Uses of Funds</b>	<u>17,348</u>	<u>18,900</u>	<u>18,744</u>	<u>19,800</u>	<u>4.76%</u>	<u>19,800</u>	<u>19,800</u>
<b>The Bottom Line -</b>							
<b>Net Recurring Funds</b>	<b>46</b>	<b>-</b>	<b>(46)</b>	<b>-</b>		<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<u>\$ 46</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMERCIAL MOTOR VEHICLES ENFORCEMENT FUND**

	<u>ACTUAL</u> <u>FY 2015-16</u>	<u>BUDGET</u> <u>FY 2016-17</u>	<u>ESTIMATE</u> <u>FY 2016-17</u>	<u>BUDGET</u> <u>FY 2017-18</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2018-19</u>	<u>FORECAST</u> <u>FY 2019-20</u>
<b>Beginning Fund Balance</b>	\$ 231,077	\$ 202,477	\$ 217,190	\$ 172,090	(15.01%)	\$ -	\$ -
<b>Recurring Sources of Funds</b>							
Fines and Forfeitures	31,162	30,000	115,000	100,000	233.33%	100,000	100,000
Investment Income	1,796	700	1,900	1,500	100.00%	-	-
<b>Total Recurring Sources of Funds</b>	<u>32,958</u>	<u>30,700</u>	<u>116,900</u>	<u>101,500</u>	<u>230.62%</u>	<u>100,000</u>	<u>100,000</u>
<b>Recurring Uses of Funds</b>							
Supplies and Services	7,761	10,000	5,000	10,000	0.00%	10,000	10,000
Capital Outlay	39,084	223,177	157,000	263,590	18.11%	90,000	90,000
<b>Total Recurring Uses of Funds</b>	<u>46,845</u>	<u>233,177</u>	<u>162,000</u>	<u>273,590</u>	<u>17.33%</u>	<u>100,000</u>	<u>100,000</u>
<b>The Bottom Line -</b>							
<b>Net Recurring Funds</b>	<b>(13,887)</b>	<b>(202,477)</b>	<b>(45,100)</b>	<b>(172,090)</b>		-	-
<b>Ending Fund Balance</b>	<u>\$ 217,190</u>	<u>\$ -</u>	<u>\$ 172,090</u>	<u>\$ -</u>	<u>0.00%</u>	<u>\$ -</u>	<u>\$ -</u>



**CONFISCATED ASSETS FUND**

	<u>ACTUAL</u> <u>FY 2015-16</u>	<u>BUDGET</u> <u>FY 2016-17</u>	<u>ESTIMATE</u> <u>FY 2016-17</u>	<u>BUDGET</u> <u>FY 2017-18</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2018-19</u>	<u>FORECAST</u> <u>FY 2019-20</u>
<b>Beginning Fund Balance</b>	\$ 368,543	\$ 450,543	\$ 541,742	\$ 646,242	43.44%	\$ 18,000	\$ 18,000
<b>Recurring Sources of Funds</b>							
Confiscated Revenues	206,798	100,000	220,000	200,000	100.00%	200,000	200,000
Interest Income	2,489	2,000	4,500	2,000	100.00%	-	-
<b>Total Recurring Sources of Funds</b>	<u>209,287</u>	<u>102,000</u>	<u>224,500</u>	<u>202,000</u>	<u>98.04%</u>	<u>200,000</u>	<u>200,000</u>
<b>Recurring Uses of Funds</b>							
Supplies and Services	5,936	-	45,000	-	0.00%	-	-
Capital Outlay	30,152	534,543	75,000	830,242	55.32%	200,000	200,000
<b>Total Recurring Uses of Funds</b>	<u>36,088</u>	<u>534,543</u>	<u>120,000</u>	<u>830,242</u>	<u>55.32%</u>	<u>200,000</u>	<u>200,000</u>
<b>The Bottom Line -</b>							
<b>Net Recurring Funds</b>	<b>173,199</b>	<b>(432,543)</b>	<b>104,500</b>	<b>(628,242)</b>		-	-
<b>Ending Fund Balance</b>	<u>\$ 541,742</u>	<u>\$ 18,000</u>	<u>\$ 646,242</u>	<u>\$ 18,000</u>	<u>0.00%</u>	<u>\$ 18,000</u>	<u>\$ 18,000</u>

**ECONOMIC DEVELOPMENT GRANTS FUND**

	<u>ACTUAL</u> <u>FY 2015-16</u>	<u>AMENDED</u> <u>BUDGET</u> <u>FY 2016-17</u>	<u>ESTIMATE</u> <u>FY 2016-17</u>	<u>BUDGET</u> <u>FY 2017-18</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2018-19</u>	<u>FORECAST</u> <u>FY 2019-20</u>
<b>Beginning Fund Balance</b>	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -
<b>Recurring Sources of Funds</b>							
Ad Valorem Taxes	-	1,757,074	1,755,000	2,120,540	20.69%	2,438,621	2,804,414
<b>Recurring Uses of Funds</b>							
Property Tax Rebate Grants	-	1,891,074	1,879,937	2,120,540	12.13%	2,438,621	2,804,414
<b>Net Recurring Funds</b>	-	(134,000)	(124,937)	-		-	-
<b>Non-recurring "One-time" Sources of Funds</b>							
Transfer from the General Fund	-	200,000	190,937	314,000	57.00%	-	-
<b>Non-recurring "One-time" Uses of Funds</b>							
Job Grants	-	66,000	66,000	314,000	375.76%	-	-
<b>Net Non-recurring "One-time" Funds</b>	-	134,000	124,937	-		-	-
<b>The Bottom Line - Net Recurring and Non-recurring Funds</b>	-	-	-	-		-	-
<b>Ending Fund Balance</b>	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -

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> <u>FY 2015-16</u>	<u>BUDGET</u> <u>FY 2016-17</u>	<u>ESTIMATE</u> <u>FY 2016-17</u>	<u>BUDGET</u> <u>FY 2017-18</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2018-19</u>	<u>FORECAST</u> <u>FY 2019-20</u>
<b>Beginning Fund Balance</b>	\$ 313,096	\$ 313,096	\$ 320,552	\$ 315,552	0.78%	\$ -	\$ -
<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	17,544	338,096	30,000	340,552	0.73%	25,000	25,000
<b>The Bottom Line - Net Recurring Funds</b>	<b>7,456</b>	<b>(313,096)</b>	<b>(5,000)</b>	<b>(315,552)</b>		-	-
<b>Ending Fund Balance</b>	\$ 320,552	\$ -	\$ 315,552	\$ -	0.00%	\$ -	\$ -

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**GENERAL SPECIAL REVENUE FUND**

	<b>ACTUAL FY 2015-16</b>	<b>BUDGET FY 2016-17</b>	<b>ESTIMATE FY 2016-17</b>	<b>BUDGET FY 2017-18</b>	<b>% CHNG BUD/BUD</b>	<b>FORECAST FY 2018-19</b>	<b>FORECAST FY 2019-20</b>
<b>Beginning Fund Balance</b>	\$ 382,130	\$ 293,790	\$ 447,283	\$ 323,483	10.11%	\$ -	\$ -
<b>Recurring Sources of Funds</b>							
Donations and miscellaneous	142,892	65,000	75,000	75,000	15.38%	75,000	75,000
Fines and Forfeitures	35,335	25,000	-	25,000	0.00%	25,000	25,000
Interest Income	486	-	1,200	-	0.00%	-	-
<b>Total Recurring Sources of Funds</b>	<u>178,713</u>	<u>90,000</u>	<u>76,200</u>	<u>100,000</u>	11.11%	<u>100,000</u>	<u>100,000</u>
<b>Recurring Uses of Funds</b>							
Supplies and Services	113,560	373,790	190,000	413,483	10.62%	90,000	90,000
Capital Outlay	-	10,000	10,000	10,000	0.00%	10,000	10,000
<b>Total Recurring Uses of Funds</b>	<u>113,560</u>	<u>383,790</u>	<u>200,000</u>	<u>423,483</u>	10.34%	<u>100,000</u>	<u>100,000</u>
<b>The Bottom Line -</b>							
<b>Net Recurring Funds</b>	<b>65,153</b>	<b>(293,790)</b>	<b>(123,800)</b>	<b>(323,483)</b>		-	-
<b>Ending Fund Balance</b>	<u>\$ 447,283</u>	<u>\$ -</u>	<u>\$ 323,483</u>	<u>\$ -</u>	0.00%	<u>\$ -</u>	<u>\$ -</u>



**CARROLLTON**  
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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> <u>FY 2015-16</u>	<u>BUDGET</u> <u>FY 2016-17</u>	<u>ESTIMATE</u> <u>FY 2016-17</u>	<u>BUDGET</u> <u>FY 2017-18</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2018-19</u>	<u>FORECAST</u> <u>FY 2019-20</u>
<b>Beginning Fund Balance</b>	\$ 4,294,882	\$ 4,629,755	\$ 4,691,283	\$ 4,842,010	4.58%	\$ 4,615,349	\$ 4,379,822
<b>Recurring Sources of Funds</b>							
Ad valorem tax - current	20,780,788	21,157,785	21,460,000	22,178,132	4.82%	23,411,970	25,013,620
Ad valorem tax - delinquent	48,250	35,000	105,000	75,000	114.29%	75,000	75,000
Penalty and Interest	56,432	60,000	50,000	50,000	(16.67%)	50,000	50,000
Investment income	(13,947)	1,500	-	-	(100.00%)	-	-
<b>Total Recurring Sources of Funds</b>	<u>20,871,523</u>	<u>21,254,285</u>	<u>21,615,000</u>	<u>22,303,132</u>	<u>4.93%</u>	<u>23,536,970</u>	<u>25,138,620</u>
<b>Recurring Uses of Funds</b>							
Debt service	20,471,310	21,484,993	21,460,273	22,525,793	4.84%	23,768,497	25,394,538
Paying agent fees	3,812	3,600	4,000	4,000	11.11%	4,000	4,000
<b>Total Recurring Uses of Funds</b>	<u>20,475,122</u>	<u>21,488,593</u>	<u>21,464,273</u>	<u>22,529,793</u>	<u>4.85%</u>	<u>23,772,497</u>	<u>25,398,538</u>
<b>The Bottom Line - Net Recurring Funds</b>	<b>396,401</b>	<b>(234,308)</b>	<b>150,727</b>	<b>(226,661)</b>		<b>(235,527)</b>	<b>(259,918)</b>
<b>Ending Fund Balance</b>	<u>\$ 4,691,283</u>	<u>\$ 4,395,447</u>	<u>\$ 4,842,010</u>	<u>\$ 4,615,349</u>	<u>5.00%</u>	<u>\$ 4,379,822</u>	<u>\$ 4,119,904</u>





# CARROLLTON

TEXAS

## **Enterprise Funds**

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



# CARROLLTON

TEXAS

## **Utility Funds**

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



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

City of Carrollton  
Fiscal Year 2017-18 Approved Budget

**UTILITY OPERATING FUND**

	<u>ACTUAL</u> <u>FY 2015-16</u>	<u>BUDGET</u> <u>FY 2016-17</u>	<u>ESTIMATE</u> <u>FY 2016-17</u>	<u>BUDGET</u> <u>FY 2017-18</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2018-19</u>	<u>FORECAST</u> <u>FY 2019-20</u>
<b>Beginning Fund Balance</b>	\$ 12,248,104	\$ 10,684,776	\$ 11,581,988	\$ 11,270,351	5.48%	\$ 10,539,235	\$ 11,173,790
<b>Recurring Sources of Funds</b>							
Water Sales and Charges	23,209,713	24,295,502	25,200,000	25,500,000	4.96%	25,755,000	26,012,550
Sewer Sales and Charges	12,918,134	13,572,025	14,250,000	14,422,500	6.27%	14,566,725	14,712,392
<b>Future Rate increases</b>				<b>3,612,086</b>		<b>7,144,920</b>	<b>9,270,417</b>
Tag and Reconnect Fees	393,975	384,000	395,000	395,000	2.86%	395,000	395,000
Industrial Surcharge	462,988	300,000	750,000	465,000	55.00%	465,000	465,000
Backflow Prevention Charges	175,049	175,000	175,000	175,000	0.00%	175,000	175,000
Investment Income	104,670	71,820	135,000	141,750	97.37%	148,838	156,280
Miscellaneous	215,884	265,000	200,000	200,000	(24.53%)	200,000	200,000
<b>Total Recurring Sources of Funds</b>	<b>37,480,413</b>	<b>39,063,347</b>	<b>41,105,000</b>	<b>44,911,336</b>	<b>14.97%</b>	<b>48,850,483</b>	<b>51,386,639</b>
<b>Recurring Uses of Funds</b>							
Personal Services	3,020,197	3,288,915	2,954,783	3,741,404	13.76%	3,869,370	4,005,356
Supplies and Services	22,935,274	24,870,426	26,255,621	30,032,162	20.75%	32,253,120	34,521,877
Utilities	867,232	849,384	920,681	880,713	3.69%	880,746	880,781
Allocations*	4,110,100	4,237,888	4,178,700	3,924,491	(7.40%)	4,047,838	4,175,494
Capital Outlay	-	-	-	67,519	100.00%	-	-
Prior Year's Cancelled Expenditures	(1,539)	-	(6,521)	-	0.00%	-	-
General Fund -							
Payment in Lieu of Taxes	2,514,353	2,539,497	2,539,497	2,564,892	1.00%	2,590,541	2,616,446
Utility Debt Service Funds	1,800,912	1,795,351	1,673,876	1,531,271	(14.71%)	1,674,313	1,659,511
<b>Total Recurring Uses of Funds</b>	<b>35,246,529</b>	<b>37,581,461</b>	<b>38,516,637</b>	<b>42,742,452</b>	<b>13.73%</b>	<b>45,315,928</b>	<b>47,859,465</b>
<b>Net Recurring Funds</b>	<b>2,233,884</b>	<b>1,481,886</b>	<b>2,588,363</b>	<b>2,168,884</b>		<b>3,534,555</b>	<b>3,527,174</b>
<b>Non-recurring "One-time" Sources of Funds</b>							
Loan from General Fund	-	-	-	2,915,000	100.00%	-	-
<b>Non-recurring "One-time" Uses of Funds</b>							
Water and Sewer Line							
Rehabilitation	2,900,000	2,900,000	2,900,000	900,000	(68.97%)	2,900,000	2,900,000
Debt Extinguishment	-	-	-	4,915,000	100.00%	-	-
<b>Total Non-recurring Uses of Funds</b>	<b>2,900,000</b>	<b>2,900,000</b>	<b>2,900,000</b>	<b>5,815,000</b>	<b>100.52%</b>	<b>2,900,000</b>	<b>2,900,000</b>
<b>Net Non-recurring Funds</b>	<b>(2,900,000)</b>	<b>(2,900,000)</b>	<b>(2,900,000)</b>	<b>(2,900,000)</b>		<b>(2,900,000)</b>	<b>(2,900,000)</b>
<b>The Bottom Line - Net Recurring and Non-recurring Funds</b>	<b>(666,116)</b>	<b>(1,418,114)</b>	<b>(311,637)</b>	<b>(731,116)</b>		<b>634,555</b>	<b>627,174</b>
<b>Ending Fund Balance</b>	<u>\$ 11,581,988</u>	<u>\$ 9,266,662</u>	<u>\$ 11,270,351</u>	<u>\$ 10,539,235</u>	<u>13.73%</u>	<u>\$ 11,173,790</u>	<u>\$ 11,800,964</u>
<b>Days of Recurring Uses of Funds</b>	120	90	107	90		90	90
Incremental % rate increase needed				12.1%		6.9%	3.7%

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

**UTILITY OPERATING FUND  
RECURRING USES OF FUNDS**

	<b>ACTUAL FY 2015-16</b>	<b>BUDGET FY 2016-17</b>	<b>ESTIMATE FY 2016-17</b>	<b>BUDGET FY 2017-18</b>	<b>% CHNG BUD/BUD</b>	<b>FORECAST FY 2018-19</b>	<b>FORECAST FY 2019-20</b>
<b>Water Production:</b>							
Personnel Services	\$ 843,370	\$ 835,866	\$ 847,442	\$ 971,174	16.19%	\$ 971,627	\$ 972,079
Supplies and Services	13,595,117	14,468,092	14,799,045	15,800,144	9.21%	16,580,169	17,384,622
Utilities	816,329	780,965	852,577	812,609	4.05%	812,642	812,677
Allocations	1,979,065	2,028,863	2,030,599	2,015,013	(0.68%)	2,079,078	2,143,581
Capital Outlay	-	-	-	28,000	100.00%	-	-
	<u>17,233,881</u>	<u>18,113,786</u>	<u>18,529,663</u>	<u>19,626,940</u>	<u>8.35%</u>	<u>20,443,516</u>	<u>21,312,959</u>
<b>Water Distribution:</b>							
Personnel Services	794,335	820,157	676,732	948,071	15.60%	948,511	948,952
Supplies and Services	379,271	442,679	436,823	451,238	1.93%	458,535	466,584
Utilities	3,297	25,333	25,333	25,333	0.00%	25,333	25,333
Allocations	577,262	575,563	575,559	508,073	(11.73%)	530,190	541,973
	<u>1,754,165</u>	<u>1,863,732</u>	<u>1,714,447</u>	<u>1,932,715</u>	<u>3.70%</u>	<u>1,962,569</u>	<u>1,982,842</u>
<b>Wastewater Collection:</b>							
Personnel Services	513,119	550,471	517,616	630,681	14.57%	630,983	631,285
Supplies and Services	8,291,671	9,092,932	10,151,803	12,870,604	41.55%	14,293,304	15,738,042
Utilities	37,152	35,682	35,137	35,137	(1.53%)	35,137	35,137
Allocations	867,861	875,199	875,199	801,752	(8.39%)	825,360	859,414
	<u>9,709,803</u>	<u>10,554,284</u>	<u>11,579,755</u>	<u>14,338,174</u>	<u>35.85%</u>	<u>15,784,784</u>	<u>17,263,878</u>
<b>Meter Repair Services:</b>							
Personnel Services	149,275	149,552	182,617	173,199	15.81%	173,302	173,405
Supplies and Services	165,417	180,128	222,781	228,414	26.81%	230,502	232,615
Utilities	1,383	1,304	1,534	1,534	17.64%	1,534	1,534
Allocations	188,053	192,118	192,118	153,659	(20.02%)	153,170	155,960
	<u>504,128</u>	<u>523,102</u>	<u>599,050</u>	<u>556,806</u>	<u>6.44%</u>	<u>558,508</u>	<u>563,514</u>
<b>Water Concrete Replacement:</b>							
Personnel Services	720,098	759,459	719,126	858,892	13.09%	859,315	859,738
Supplies and Services	500,112	682,845	641,569	678,162	(0.69%)	687,010	696,414
Utilities	9,071	6,100	6,100	6,100	0.00%	6,100	6,100
Allocations	467,005	459,063	458,048	358,024	(22.01%)	370,905	384,295
Capital Outlay	-	-	-	39,519	100.00%	-	-
	<u>1,696,286</u>	<u>1,907,467</u>	<u>1,824,843</u>	<u>1,940,697</u>	<u>1.74%</u>	<u>1,923,330</u>	<u>1,946,547</u>
<b>Non-departmental:</b>							
Personnel Services	-	173,410	11,250	159,387	(8.09%)	285,632	419,897
Supplies and Services	3,686	3,750	3,600	3,600	(4.00%)	3,600	3,600
Allocations	30,854	107,082	47,177	87,970	(17.85%)	89,135	90,271
	<u>34,540</u>	<u>284,242</u>	<u>62,027</u>	<u>250,957</u>	<u>(11.71%)</u>	<u>378,367</u>	<u>513,768</u>
<b>General Fund - Payment in Lieu of Taxes</b>							
	<u>2,514,353</u>	<u>2,539,497</u>	<u>2,539,497</u>	<u>2,564,892</u>	<u>1.00%</u>	<u>2,590,541</u>	<u>2,616,446</u>
<b>Utility Debt Service Funds</b>							
	<u>1,800,912</u>	<u>1,795,351</u>	<u>1,673,876</u>	<u>1,531,271</u>	<u>(14.71%)</u>	<u>1,674,313</u>	<u>1,659,511</u>
<b>Prior Years' Canceled Expenditures</b>							
	<u>(1,539)</u>	<u>-</u>	<u>(6,521)</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
<b>TOTAL RECURRING USES OF FUNDS</b>	<u>\$35,246,529</u>	<u>\$37,581,461</u>	<u>\$38,516,637</u>	<u>\$42,742,452</u>	<u>13.73%</u>	<u>\$45,315,928</u>	<u>\$47,859,465</u>

**UTILITY DEBT SERVICE FUND**

	<b>ACTUAL FY 2015-16</b>	<b>BUDGET FY 2016-17</b>	<b>ESTIMATE FY 2016-17</b>	<b>BUDGET FY 2017-18</b>	<b>% CHNG BUD/BUD</b>	<b>FORECAST FY 2018-19</b>	<b>FORECAST FY 2019-20</b>
<b>Beginning Fund Balance</b>	\$ 2,224,570	\$ 2,193,053	\$ 2,190,653	\$ 2,029,525	(7.46%)	\$ 1,791,369	\$ 1,770,625
<b>Recurring Sources of Funds</b>							
From Utility Operating Fund	1,800,912	1,795,351	1,673,876	1,531,271	(14.71%)	1,674,313	1,659,511
<b>Recurring Uses of Funds</b>							
Debt service	1,834,204	1,834,379	1,834,379	1,433,777	(21.84%)	1,328,950	1,333,950
Interfund loan repayment	-	-	-	335,025	100.00%	365,482	365,482
Paying agent fees	625	950	625	625	(34.21%)	625	625
<b>Total Recurring Uses of Funds</b>	<u>1,834,829</u>	<u>1,835,329</u>	<u>1,835,004</u>	<u>1,769,427</u>	<u>(3.59%)</u>	<u>1,695,057</u>	<u>1,700,057</u>
<b>The Bottom Line -</b>							
<b>Net Recurring Funds</b>	<b>(33,917)</b>	<b>(39,978)</b>	<b>(161,128)</b>	<b>(238,156)</b>		<b>(20,744)</b>	<b>(40,546)</b>
<b>Ending Fund Balance</b>	<u>\$ 2,190,653</u>	<u>\$ 2,153,075</u>	<u>\$ 2,029,525</u>	<u>\$ 1,791,369</u>	<u>(16.80%)</u>	<u>\$ 1,770,625</u>	<u>\$ 1,730,079</u>



City of Carrollton  
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**UTILITY FLEET REPLACEMENT FUND**

	<u>ACTUAL</u> <u>FY 2015-16</u>	<u>BUDGET</u> <u>FY 2016-17</u>	<u>ESTIMATE</u> <u>FY 2016-17</u>	<u>BUDGET</u> <u>FY 2017-18</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2018-19</u>	<u>FORECAST</u> <u>FY 2019-20</u>
<b>Beginning Fund Balance</b>	\$ 1,142,626	\$ 1,483,662	\$ 1,496,353	\$ 1,666,608	12.33%	\$ 1,035,487	\$ 1,009,284
<b>Recurring Sources of Funds</b>							
Fleet replacement allocation	389,008	351,237	350,717	373,522	6.34%	414,597	443,153
Auction proceeds	43,977	30,000	18,000	181,500	505.00%	88,300	44,000
Investment income	10,298	9,000	16,300	10,000	11.11%	9,600	10,700
<b>Total Recurring Sources of Funds</b>	<u>443,283</u>	<u>390,237</u>	<u>385,017</u>	<u>565,022</u>	<u>44.79%</u>	<u>512,497</u>	<u>497,853</u>
<b>Recurring Uses of Funds</b>							
Allocations	27,815	28,621	28,621	29,593	3.40%	30,500	31,386
Capital outlay	61,741	203,000	186,141	1,166,550	474.66%	508,200	336,600
<b>Total Recurring Uses of Funds</b>	<u>89,556</u>	<u>231,621</u>	<u>214,762</u>	<u>1,196,143</u>	<u>416.42%</u>	<u>538,700</u>	<u>367,986</u>
<b>The Bottom Line - Net Recurring Funds</b>	<b>353,727</b>	<b>158,616</b>	<b>170,255</b>	<b>(631,121)</b>		<b>(26,203)</b>	<b>129,867</b>
<b>Ending Fund Balance</b>	<u>\$ 1,496,353</u>	<u>\$ 1,642,278</u>	<u>\$ 1,666,608</u>	<u>\$ 1,035,487</u>	<u>(36.95%)</u>	<u>\$ 1,009,284</u>	<u>\$ 1,139,151</u>

## **Golf Course Funds**

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



# CARROLLTON

TEXAS

City of Carrollton  
 Fiscal Year 2017-18 Approved Budget

**GOLF COURSE OPERATING FUND**

	<b>ACTUAL FY 2015-16</b>	<b>BUDGET FY 2016-17</b>	<b>ESTIMATE FY 2016-17</b>	<b>BUDGET FY 2017-18</b>	<b>% CHNG BUD/BUD</b>	<b>FORECAST FY 2018-19</b>	<b>FORECAST FY 2019-20</b>
<b>Beginning Fund Balance</b>	\$ 53,484	\$ -	\$ 82,214	\$ -	0.00%	\$ -	\$ -
<b>Recurring Sources of Funds</b>							
Fleet Rental	-	-	87,036	135,727	100.00%	148,798	156,579
Course Revenues	976,527	1,092,850	1,073,845	736,000	(32.65%)	758,000	780,000
Investment Income	-	-	(4,200)	-	0.00%	-	-
<b>Total Recurring Sources of Funds</b>	<b>976,527</b>	<b>1,092,850</b>	<b>1,156,681</b>	<b>871,727</b>	<b>(20.23%)</b>	<b>906,798</b>	<b>936,579</b>
<b>Recurring Uses of Funds</b>							
Supplies and Services	1,453,055	700,989	693,080	88,693	(87.35%)	60,000	60,000
Utilities	141,638	49,248	57,818	-	(100.00%)	-	-
Allocations	344,554	452,241	464,843	502,161	11.04%	526,134	545,105
Debt Service	407,630	373,661	373,661	-	(100.00%)	-	-
<b>Total Recurring Uses of Funds</b>	<b>2,346,877</b>	<b>1,576,139</b>	<b>1,589,402</b>	<b>590,854</b>	<b>(62.51%)</b>	<b>586,134</b>	<b>605,105</b>
<b>Net Recurring Funds</b>	<b>(1,370,350)</b>	<b>(483,289)</b>	<b>(432,721)</b>	<b>280,873</b>		<b>320,664</b>	<b>331,474</b>
<b>Non-recurring "One-time" Sources of Funds</b>							
Subsidy from the General Fund	1,399,080	962,128	726,074	-	(100.00%)	-	-
<b>Non-recurring "One-time" Uses of Funds</b>							
Transfer to Golf Fleet							
Replacement Fund	-	255,196	151,924	16,273	(93.62%)	-	-
Capital Projects	-	223,643	223,643	264,600	18.31%	320,664	331,474
<b>Total Non-recurring "One-time" Uses of Funds</b>	<b>-</b>	<b>478,839</b>	<b>375,567</b>	<b>280,873</b>	<b>100.00%</b>	<b>320,664</b>	<b>331,474</b>
<b>Net Non-recurring Funds</b>	<b>1,399,080</b>	<b>483,289</b>	<b>350,507</b>	<b>(280,873)</b>		<b>(320,664)</b>	<b>(331,474)</b>
<b>The Bottom Line - Net Recurring and Non-recurring Funds</b>							
	<b>28,730</b>	<b>-</b>	<b>(82,214)</b>	<b>-</b>		<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 82,214</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>\$ -</b>

**GOLF COURSE DEBT SERVICE FUND**

	<u>ACTUAL</u> <u>FY 2015-16</u>	<u>BUDGET</u> <u>FY 2016-17</u>	<u>ESTIMATE</u> <u>FY 2016-17</u>	<u>BUDGET</u> <u>FY 2017-18</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2018-19</u>	<u>FORECAST</u> <u>FY 2019-20</u>
<b>Beginning Fund Balance</b>	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -
<b>Recurring Sources of Funds</b>							
From Operating Fund	407,630	373,661	373,661	-	(100.00%)	-	-
<b>Recurring Uses of Funds</b>							
Interfund Loan Repayment	407,630	373,661	373,661	-	(100.00%)	-	-
<b>The Bottom Line - Net Recurring Funds</b>	-	-	-	-		-	-
<b>Ending Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>	<u>\$ -</u>	<u>\$ -</u>

**GOLF COURSE FLEET REPLACEMENT FUND**

	<u>ACTUAL</u> <u>FY 2015-16</u>	<u>BUDGET</u> <u>FY 2016-17</u>	<u>ESTIMATE</u> <u>FY 2016-17</u>	<u>BUDGET</u> <u>FY 2017-18</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2018-19</u>	<u>FORECAST</u> <u>FY 2019-20</u>
<b>Beginning Fund Balance</b>	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 59,798
<b>Recurring Sources of Funds</b>							
Fleet replacement allocation	-	98,004	110,606	135,727	38.49%	148,798	156,579
Auction proceeds	-	-	-	-	0.00%	-	-
Investment income	-	-	-	-	0.00%	-	-
<b>Total Recurring Revenues</b>	<u>-</u>	<u>98,004</u>	<u>110,606</u>	<u>135,727</u>	<u>38.49%</u>	<u>148,798</u>	<u>156,579</u>
<b>Recurring Uses of Funds</b>							
Capital outlay	-	353,200	262,530	152,000	(56.96%)	89,000	65,500
<b>Net Recurring Funds</b>	<b>-</b>	<b>(255,196)</b>	<b>(151,924)</b>	<b>(16,273)</b>		<b>59,798</b>	<b>91,079</b>
<b>Non-recurring "One-time" Sources of Funds</b>							
Transfer from Golf Operating Fund	-	255,196	151,924	16,273	(93.62%)	-	-
<b>The Bottom Line - Net Recurring and Non-recurring Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>59,798</b>	<b>91,079</b>
<b>Ending Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>	<u>\$ 59,798</u>	<u>\$ 150,877</u>



**CARROLLTON**  
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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.





# CARROLLTON

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**SOLID WASTE OPERATING FUND**

	<u>ACTUAL 2015-16</u>	<u>BUDGET 2016-17</u>	<u>ESTIMATE 2016-17</u>	<u>BUDGET 2017-18</u>	<u>% CHNG BUD/BUD</u>	<u>FORECAST 2018-19</u>	<u>FORECAST 2019-20</u>
<b>Beginning Fund Balance</b>	\$ 456,596	\$ 400,000	\$ 391,941	\$ 400,000	0.00%	\$ 400,000	\$ 400,000
<b>Recurring Sources of Funds</b>							
Collection Fees-Residential	7,749,118	7,958,412	7,936,475	8,178,000	2.76%	8,404,893	8,602,302
Collection Fees-Apartments	1,743,238	1,906,344	1,894,400	2,072,616	8.72%	2,166,318	2,267,597
Investment Income	13,595	10,000	15,000	15,000	50.00%	15,000	15,000
<b>Total Recurring Sources of Funds</b>	<u>9,505,951</u>	<u>9,874,756</u>	<u>9,845,875</u>	<u>10,265,616</u>	<u>3.96%</u>	<u>10,586,211</u>	<u>10,884,899</u>
<b>Recurring Uses of Funds</b>							
Supplies and Services	7,161,356	7,563,464	7,689,329	7,969,233	5.36%	8,263,371	8,542,517
Allocations	924,939	954,741	949,741	983,139	2.97%	1,010,895	1,041,896
<b>Total Recurring Uses of Funds</b>	<u>8,086,295</u>	<u>8,518,205</u>	<u>8,639,070</u>	<u>8,952,372</u>	<u>5.10%</u>	<u>9,274,266</u>	<u>9,584,413</u>
<b>Net Recurring Funds</b>	<u>1,419,656</u>	<u>1,356,551</u>	<u>1,206,805</u>	<u>1,313,244</u>		<u>1,311,945</u>	<u>1,300,486</u>
<b>Non-recurring "One-time" Uses of Funds</b>							
Capital Projects	1,484,311	1,356,551	1,198,746	1,313,244	(3.19%)	1,311,945	1,300,486
<b>Total Non-recurring "One-time" Uses of Funds</b>	<u>1,484,311</u>	<u>1,356,551</u>	<u>1,198,746</u>	<u>1,313,244</u>	<u>(3.19%)</u>	<u>1,311,945</u>	<u>1,300,486</u>
<b>The Bottom Line - Net Recurring and Non-recurring Funds</b>	<u>(64,655)</u>	<u>-</u>	<u>8,059</u>	<u>-</u>		<u>-</u>	<u>-</u>
<b>Ending Fund Balance</b>	<u>\$ 391,941</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.



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## **Fleet Services Funds**

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

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



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**FLEET SERVICES FUND**

	<b>ACTUAL FY 2015-16</b>	<b>BUDGET FY 2016-17</b>	<b>ESTIMATE FY 2016-17</b>	<b>BUDGET FY 2017-18</b>	<b>% CHNG BUD/BUD</b>	<b>FORECAST FY 2018-19</b>	<b>FORECAST FY 2019-20</b>
<b>Beginning Fund Balance</b>	\$ 348,299	\$ 348,299	\$ 615,137	\$ 615,137	76.61%	\$ 615,137	\$ 615,137
<b>Recurring Sources of Funds</b>							
Charges for Services	3,039,993	2,784,738	2,986,226	3,009,208	8.06%	3,072,820	3,133,737
Investment and Miscellaneous Income	4,627	-	7,500	-	0.00%	-	-
<b>Total Recurring Sources of Funds</b>	<u>3,044,620</u>	<u>2,784,738</u>	<u>2,993,726</u>	<u>3,009,208</u>	<u>8.06%</u>	<u>3,072,820</u>	<u>3,133,737</u>
<b>Recurring Uses of Funds</b>							
Personal Services	74,443	76,135	96,393	42,924	(43.62%)	44,252	45,656
Fuel Supplies	611,454	750,787	750,787	750,787	0.00%	750,787	750,787
Other Supplies and Services	1,912,307	2,123,490	1,961,816	2,053,196	(3.31%)	2,112,221	2,167,196
Utilities	27,202	26,899	29,486	29,583	9.98%	29,684	29,786
Allocations	152,376	155,726	155,244	132,718	(14.77%)	135,876	140,312
<b>Total Recurring Uses of Funds</b>	<u>2,777,782</u>	<u>3,133,037</u>	<u>2,993,726</u>	<u>3,009,208</u>	<u>(3.95%)</u>	<u>3,072,820</u>	<u>3,133,737</u>
<b>The Bottom Line -</b>							
<b>Net Recurring Funds</b>	<b>266,838</b>	<b>(348,299)</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<u>\$ 615,137</u>	<u>\$ -</u>	<u>\$ 615,137</u>	<u>\$ 615,137</u>	<u>0.00%</u>	<u>\$ 615,137</u>	<u>\$ 615,137</u>



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**GENERAL FLEET REPLACEMENT FUND**

	<b>ACTUAL FY 2015-16</b>	<b>BUDGET FY 2016-17</b>	<b>ESTIMATE FY 2016-17</b>	<b>BUDGET FY 2017-18</b>	<b>% CHNG BUD/BUD</b>	<b>FORECAST FY 2018-19</b>	<b>FORECAST FY 2019-20</b>
<b>Beginning Fund Balance</b>	\$ 2,447,873	\$ 2,700,340	\$ 3,089,518	\$ 4,234,902	56.83%	\$ 3,476,684	\$ 4,582,943
<b>Recurring Sources of Funds</b>							
Fleet replacement allocation	2,669,571	2,616,731	2,455,519	2,769,163	5.83%	3,024,557	2,893,020
Auction proceeds	129,828	300,000	33,600	765,200	155.07%	515,100	500,200
Investment and Miscellaneous Income	37,850	25,000	55,000	45,000	80.00%	45,000	45,000
<b>Total Recurring Sources of Funds</b>	<u>2,837,249</u>	<u>2,941,731</u>	<u>2,544,119</u>	<u>3,579,363</u>	<u>21.68%</u>	<u>3,584,657</u>	<u>3,438,220</u>
<b>Recurring Uses of Funds</b>							
Allocations	130,950	134,745	134,745	139,321	3.40%	143,593	147,764
Capital outlay	2,064,654	1,900,900	1,263,990	4,198,260	120.86%	2,334,805	2,381,060
<b>Total Recurring Uses of Funds</b>	<u>2,195,604</u>	<u>2,035,645</u>	<u>1,398,735</u>	<u>4,337,581</u>	<u>113.08%</u>	<u>2,478,398</u>	<u>2,528,824</u>
<b>The Bottom Line - Net Recurring Fund</b>	<b>641,645</b>	<b>906,086</b>	<b>1,145,384</b>	<b>(758,218)</b>		<b>1,106,259</b>	<b>909,396</b>
<b>Ending Fund Balance</b>	<u>\$ 3,089,518</u>	<u>\$ 3,606,426</u>	<u>\$ 4,234,902</u>	<u>\$ 3,476,684</u>	<u>(3.60%)</u>	<u>\$ 4,582,943</u>	<u>\$ 5,492,339</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> <u>FY 2015-16</u>	<u>BUDGET</u> <u>FY 2016-17</u>	<u>ESTIMATE</u> <u>FY 2016-17</u>	<u>BUDGET</u> <u>FY 2017-18</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2018-19</u>	<u>FORECAST</u> <u>FY 2019-20</u>
<b>Beginning Fund Balance</b>	\$ 3,032,677	\$ 2,834,778	\$ 2,978,421	\$ 2,721,747	(3.99%)	\$ 2,504,318	\$ 2,255,196
<b>Recurring Sources of Funds</b>							
Charges for Services	2,091,401	2,091,399	2,091,399	2,195,968	5.00%	2,195,968	2,305,766
Investment Income	32,382	22,000	25,000	22,000	0.00%	22,000	22,000
<b>Total Recurring Sources of Funds</b>	<u>2,123,783</u>	<u>2,113,399</u>	<u>2,116,399</u>	<u>2,217,968</u>	<u>4.95%</u>	<u>2,217,968</u>	<u>2,327,766</u>
<b>Recurring Uses of Funds</b>							
<b>Administrative Cost :</b>							
Personal Services	88,413	96,494	92,005	101,379	5.06%	104,291	107,357
Supplies and Services	6,047	30,705	40,456	24,201	(21.18%)	22,997	23,666
Utilities	342	348	340	340	(2.30%)	340	340
Allocations	82,168	84,770	84,549	87,420	3.13%	90,101	92,718
<b>Total Administrative Cost</b>	<u>176,970</u>	<u>212,317</u>	<u>217,350</u>	<u>213,340</u>	<u>0.48%</u>	<u>217,729</u>	<u>224,081</u>
<b>Self Insurance Cost :</b>							
Insurance Policy Premiums	505,143	547,162	640,349	665,906	21.70%	692,485	713,543
Legal Fees	34,541	300,000	300,000	300,000	0.00%	300,000	300,000
Claims Administration Services	4,620	4,500	14,500	4,500	0.00%	4,500	4,500
Recoveries Fees	(174,989)	(80,000)	(235,000)	(185,000)	131.25%	(185,000)	(185,000)
Claims Paid	1,265,510	1,413,000	1,413,000	1,413,000	0.00%	1,413,000	1,413,000
Change in Long-term Risk Liability	343,014	-	-	-	0.00%	-	-
Allocations	23,230	22,874	22,874	23,651	3.40%	24,376	25,084
<b>Total Self Insurance Cost</b>	<u>2,001,069</u>	<u>2,207,536</u>	<u>2,155,723</u>	<u>2,222,057</u>	<u>0.66%</u>	<u>2,249,361</u>	<u>2,271,127</u>
<b>Total Recurring Uses of Funds</b>	<u>2,178,039</u>	<u>2,419,853</u>	<u>2,373,073</u>	<u>2,435,397</u>	<u>0.64%</u>	<u>2,467,090</u>	<u>2,495,208</u>
<b>The Bottom Line -</b>							
<b>Net Recurring Funds</b>	<b>(54,256)</b>	<b>(306,454)</b>	<b>(256,674)</b>	<b>(217,429)</b>		<b>(249,122)</b>	<b>(167,442)</b>
<b>Ending Fund Balance</b>	<u>\$ 2,978,421</u>	<u>\$ 2,528,324</u>	<u>\$ 2,721,747</u>	<u>\$ 2,504,318</u>	<u>(0.95%)</u>	<u>\$ 2,255,196</u>	<u>\$ 2,087,754</u>

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



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## **Administrative Services Fund**

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



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**ADMINISTRATIVE SERVICES FUND**

	<u>ACTUAL</u> <u>FY 2015-16</u>	<u>BUDGET</u> <u>FY 2016-17</u>	<u>ESTIMATE</u> <u>FY 2016-17</u>	<u>BUDGET</u> <u>FY 2017-18</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2018-19</u>	<u>FORECAST</u> <u>FY 2019-20</u>
<b>Beginning Fund Balance</b>	\$ 1,766,258	\$ 1,394,927	\$ 2,542,868	\$ 1,431,909	2.65%	\$ 1,431,909	\$ 1,471,771
<b>Recurring Sources of Funds</b>							
Overhead Allocations	15,998,884	16,495,362	16,494,657	17,054,815	3.39%	17,577,821	18,088,398
Charges for Services	276,791	200,000	100,000	100,000	(50.00%)	100,000	100,000
Investment Income	30,004	26,250	35,000	36,750	40.00%	38,587	40,517
Miscellaneous	277,780	250,000	230,000	230,000	(8.00%)	230,000	230,000
<b>Total Recurring Sources of Funds</b>	<u>16,583,459</u>	<u>16,971,612</u>	<u>16,859,657</u>	<u>17,421,565</u>	<u>2.65%</u>	<u>17,946,408</u>	<u>18,458,915</u>
<b>Recurring Uses of Funds</b>							
Personnel Services	6,567,162	7,280,283	7,472,472	7,453,894	2.38%	7,714,500	7,963,332
Supplies and Services	8,065,840	9,106,981	9,132,752	9,372,354	2.91%	9,595,017	9,842,576
Utilities	130,870	147,290	188,884	149,403	1.43%	149,936	150,484
Allocations*	220,964	228,649	217,427	237,505	3.87%	238,593	252,071
Capital Outlay	35,774	58,409	58,409	58,409	0.00%	58,500	58,500
Cancelled Encumbrances	(3,388)	-	(1,691)	-	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>15,167,222</u>	<u>16,971,612</u>	<u>17,218,253</u>	<u>17,421,565</u>	<u>2.65%</u>	<u>17,906,546</u>	<u>18,416,963</u>
<b>Net Recurring Funds</b>	<b>1,416,237</b>	<b>-</b>	<b>(358,596)</b>	<b>-</b>		<b>39,862</b>	<b>41,952</b>
<b>Non-recurring "One-time" Uses of Funds</b>							
Capital Project Funds	639,627	-	752,363	-	0.00%	-	-
<b>The Bottom Line - Net Recurring and Non-recurring Funds</b>	<b>776,610</b>	<b>-</b>	<b>(1,110,959)</b>	<b>-</b>		<b>39,862</b>	<b>41,952</b>
<b>Ending Fund Balance</b>	<u>\$ 2,542,868</u>	<u>\$ 1,394,927</u>	<u>\$ 1,431,909</u>	<u>\$ 1,431,909</u>	<u>2.65%</u>	<u>\$ 1,471,771</u>	<u>\$ 1,513,723</u>
<b>Days of Recurring Uses of Funds</b>	61	30	30	30		30	30

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



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**ADMINISTRATIVE SERVICES FUND  
 RECURRING USES OF FUNDS**

	<u>ACTUAL</u> <u>FY 2015-16</u>	<u>BUDGET</u> <u>FY 2016-17</u>	<u>ESTIMATE</u> <u>FY 2016-17</u>	<u>BUDGET</u> <u>FY 2017-18</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2018-19</u>	<u>FORECAST</u> <u>FY 2019-20</u>
City Management:							
Personnel Services	\$ 1,177,543	\$ 1,192,973	\$ 1,411,786	\$ 1,112,391	(6.75%)	\$ 1,112,602	\$ 1,112,813
Supplies and Services	163,069	138,312	142,550	140,336	1.46%	141,736	144,364
Utilities	4,334	4,413	4,303	4,307	(2.40%)	4,310	4,314
Allocations	10,078	10,078	10,078	12,788	26.89%	12,788	13,427
	<u>1,355,024</u>	<u>1,345,776</u>	<u>1,568,717</u>	<u>1,269,822</u>	<u>(5.64%)</u>	<u>1,271,436</u>	<u>1,274,918</u>
Marketing Services:							
Personnel Services	358,348	446,954	496,663	552,196	23.55%	552,400	552,603
Supplies and Services	81,366	146,190	155,205	161,268	10.31%	160,337	158,908
Utilities	1,845	1,878	1,831	1,833	(2.40%)	1,834	1,836
Allocations	8,100	7,846	7,921	7,661	(2.36%)	5,189	4,570
	<u>449,659</u>	<u>602,868</u>	<u>661,620</u>	<u>722,958</u>	<u>19.92%</u>	<u>719,760</u>	<u>717,917</u>
City Attorney:							
Personnel Services	552,782	663,073	598,164	717,736	8.24%	717,921	718,107
Supplies and Services	74,019	54,985	73,768	55,389	0.73%	55,942	56,501
Utilities	2,450	2,495	2,433	2,435	(2.40%)	2,437	2,439
Allocations	6,098	6,098	6,098	6,283	3.03%	6,283	6,597
	<u>635,349</u>	<u>726,651</u>	<u>680,463</u>	<u>781,843</u>	<u>7.60%</u>	<u>782,583</u>	<u>783,644</u>
Non-Departmental:							
Personnel Services	-	85,317	18,070	69,731	(18.27%)	302,652	548,802
Supplies and Services	32,520	205,703	52,025	211,970	3.05%	217,690	223,430
Capital Outlay	28,111	58,000	58,000	58,000	0.00%	58,000	58,000
	<u>60,631</u>	<u>349,020</u>	<u>128,095</u>	<u>339,701</u>	<u>(2.67%)</u>	<u>578,342</u>	<u>830,232</u>
Finance Administration:							
Personnel Services	503,380	505,962	514,475	520,446	2.86%	520,537	520,627
Supplies and Services	442,096	458,057	458,057	472,890	3.24%	489,517	507,235
Utilities	1,543	1,571	1,532	1,533	(2.42%)	1,534	1,535
Allocations	6,766	6,766	6,766	8,090	19.57%	8,090	8,495
	<u>953,785</u>	<u>972,356</u>	<u>980,830</u>	<u>1,002,959</u>	<u>3.15%</u>	<u>1,019,678</u>	<u>1,037,892</u>
Accounting:							
Personnel Services	504,285	490,674	521,065	511,410	4.23%	511,637	511,863
Supplies and Services	147,445	158,706	154,485	163,036	2.73%	168,149	169,850
Utilities	2,080	2,117	2,065	2,066	(2.41%)	2,068	2,070
Allocations	5,298	5,298	5,298	6,123	15.57%	6,123	6,429
	<u>659,108</u>	<u>656,795</u>	<u>682,913</u>	<u>682,635</u>	<u>3.93%</u>	<u>687,977</u>	<u>690,212</u>
Budget and Management Analysis:							
Personnel Services	179,077	331,581	256,223	277,652	(16.26%)	277,743	277,833
Supplies and Services	1,564	16,020	10,520	16,270	1.56%	10,932	16,596
Utilities	1,698	1,729	1,687	1,688	(2.37%)	1,690	1,691
Allocations	3,294	3,294	3,294	1,823	(44.66%)	1,823	1,914
	<u>185,633</u>	<u>352,624</u>	<u>271,724</u>	<u>297,433</u>	<u>(15.65%)</u>	<u>292,188</u>	<u>298,034</u>
Purchasing:							
Personnel Services	163,740	177,889	169,313	180,324	1.37%	180,384	180,445
Supplies and Services	3,434	6,711	6,711	6,826	1.71%	6,826	6,876
Utilities	2,411	2,455	2,394	2,396	(2.40%)	2,398	2,400
Allocations	1,415	1,415	1,415	1,614	14.06%	1,614	1,695
	<u>171,000</u>	<u>188,470</u>	<u>179,833</u>	<u>191,160</u>	<u>1.43%</u>	<u>191,222</u>	<u>191,416</u>

(continued)

City of Carrollton  
Fiscal Year 2017-18 Approved Budget

**ADMINISTRATIVE SERVICES FUND  
RECURRING USES OF FUNDS**

	<u>ACTUAL FY 2015-16</u>	<u>BUDGET FY 2016-17</u>	<u>ESTIMATE FY 2016-17</u>	<u>BUDGET FY 2017-18</u>	<u>% CHNG BUD/BUD</u>	<u>FORECAST FY 2018-19</u>	<u>FORECAST FY 2019-20</u>
General Services:							
Personnel Services	\$ 73,646	\$ 88,414	\$ 83,107	\$ 90,945	2.86%	\$ 91,005	\$ 91,066
Supplies and Services	38,446	50,026	45,119	51,444	2.83%	53,233	53,798
Utilities	2,841	2,892	2,821	2,823	(2.39%)	2,825	2,827
Allocations	1,367	1,127	1,127	1,217	7.99%	1,217	2,976
	<u>116,300</u>	<u>142,459</u>	<u>132,174</u>	<u>146,429</u>	<u>2.79%</u>	<u>148,280</u>	<u>150,667</u>
Utility Customer Service:							
Personnel Services	1,014,791	1,064,461	1,064,174	1,086,592	2.08%	1,087,181	1,087,769
Supplies and Services	513,597	629,993	638,507	642,495	1.98%	648,803	655,809
Utilities	7,197	7,349	7,151	7,160	(2.57%)	7,170	7,179
Allocations	74,541	86,520	71,282	74,366	(14.05%)	79,472	84,163
	<u>1,610,126</u>	<u>1,788,323</u>	<u>1,781,114</u>	<u>1,810,613</u>	<u>1.25%</u>	<u>1,822,626</u>	<u>1,834,920</u>
Information Technology:							
Personnel Services	165,914	161,368	225,885	166,019	2.88%	166,050	166,080
Supplies and Services	5,718,613	6,228,610	6,252,696	6,456,766	3.66%	6,637,384	6,833,074
Utilities	27,738	28,038	26,891	26,932	(3.94%)	26,975	27,018
Allocations	44,341	44,195	45,944	52,483	18.75%	52,483	55,020
	<u>5,956,606</u>	<u>6,462,211</u>	<u>6,551,416</u>	<u>6,702,200</u>	<u>3.71%</u>	<u>6,882,892</u>	<u>7,081,192</u>
Workforce Services:							
Personnel Services	551,271	616,161	545,651	589,297	(4.36%)	614,539	614,780
Supplies and Services	74,387	128,836	147,179	95,194	(26.11%)	96,555	97,531
Utilities	3,943	4,015	3,916	3,919	(2.39%)	3,922	3,925
Allocations	6,046	6,046	6,046	6,570	8.67%	6,570	6,899
	<u>635,647</u>	<u>755,058</u>	<u>702,792</u>	<u>694,980</u>	<u>(7.96%)</u>	<u>721,586</u>	<u>723,135</u>
Facilities Services:							
Personnel Services	468,626	481,875	543,194	533,895	10.80%	534,122	534,348
Supplies and Services	725,850	809,617	803,931	837,468	3.44%	846,786	856,222
Utilities	66,827	77,189	120,725	81,168	5.15%	81,622	82,091
Allocations	47,838	44,184	46,376	50,351	13.96%	48,805	51,343
	<u>1,309,141</u>	<u>1,412,865</u>	<u>1,514,226</u>	<u>1,502,882</u>	<u>6.37%</u>	<u>1,511,335</u>	<u>1,524,004</u>
Resolution Center:							
Personnel Services	599,612	745,764	778,526	799,074	7.15%	799,481	799,889
Supplies and Services	4,981	21,930	21,930	10,978	(49.94%)	11,003	11,158
Utilities	3,871	9,124	8,897	8,904	(2.41%)	8,912	8,919
Allocations	3,583	3,583	3,583	5,311	48.23%	5,311	5,577
Capital Outlay	7,663	409	409	409	0.00%	500	500
	<u>619,710</u>	<u>780,810</u>	<u>813,345</u>	<u>824,676</u>	<u>5.62%</u>	<u>825,207</u>	<u>826,043</u>
Organizational Development:							
Personnel Services	254,147	227,817	246,176	246,186	8.06%	246,246	246,307
Supplies and Services	44,453	53,285	170,069	50,024	(6.12%)	50,124	51,224
Utilities	2,092	2,025	2,238	2,239	10.57%	2,239	2,240
Allocations	2,199	2,199	2,199	2,825	28.47%	2,825	2,966
	<u>302,891</u>	<u>285,326</u>	<u>420,682</u>	<u>301,274</u>	<u>5.59%</u>	<u>301,434</u>	<u>302,737</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>(3,388)</u>	<u>-</u>	<u>(1,691)</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
<b>TOTAL RECURRING USES OF FUNDS</b>	<u>\$ 15,167,222</u>	<u>\$ 16,971,612</u>	<u>\$ 17,218,253</u>	<u>\$ 17,421,565</u>	<u>2.65%</u>	<u>\$ 17,906,546</u>	<u>\$ 18,416,963</u> (concluded)



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

## **Employee Health and Disability Fund**

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



# CARROLLTON

TEXAS

City of Carrollton  
 Fiscal Year 2017-18 Approved Budget

**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 2015-16</b>	<b>FY 2016-17</b>	<b>FY 2016-17</b>	<b>FY 2017-18</b>	<b>BUD/BUD</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>
<b>Beginning Fund Balance</b>	\$ 6,818,159	\$ 3,948,578	\$ 4,925,063	\$ 2,015,063	(48.97%)	\$ 2,015,063	\$ 2,015,063
<b>Recurring Sources of Funds</b>							
Charges for services	9,348,871	11,670,000	10,405,000	12,305,000	5.44%	13,535,500	14,889,050
Investment income	47,011	40,000	45,000	40,000	0.00%	-	-
<b>Total Recurring Sources of Funds</b>	<u>9,395,882</u>	<u>11,710,000</u>	<u>10,450,000</u>	<u>12,345,000</u>	<u>5.42%</u>	<u>13,535,500</u>	<u>14,889,050</u>
<b>Recurring Uses of Funds</b>							
Supplies and Services	11,288,978	11,710,000	13,360,000	12,345,000	5.42%	13,535,500	14,889,050
<b>The Bottom Line -</b>							
<b>Net Recurring Funds</b>	<b>(1,893,096)</b>	<b>-</b>	<b>(2,910,000)</b>	<b>-</b>		<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<u>\$ 4,925,063</u>	<u>\$ 3,948,578</u>	<u>\$ 2,015,063</u>	<u>\$ 2,015,063</u>	<u>(48.97%)</u>	<u>\$ 2,015,063</u>	<u>\$ 2,015,063</u>

Note: In prior years, budget fund balances were net of the liability for Other Postemployment Benefits (Retiree Health). Due to pending changes to the accounting for this liability, it has been eliminated from budget basis accounting.



# 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 2018**

**Resources:**

Current FY 17 Resources as of 5/31/17

Cash	\$ 30,058,301
Misc. Receivable and Prepaid Asset	213,639
Accrued Interest Earnings	73,336
Liabilities	(1,290,028)
Pending Transfers	(2,642,934)

Pending Rent Transit Oriented Development	30,186
Pending Court Technology Revenue	41,000
Pending Cable Franchise Fees	175,977
Pending Interest Income	110,259
Pending Grant Funds	1,016,202
Pending Land Sale	1,750,000
Remaining unspent budget amount for projects in process	(26,347,414)
Net unobligated balances and contingencies	<u>3,188,524</u>

Projected FY18 Resources:

Interest Income	330,777
Court Technology Fee	123,000
Rent Income - Transit Oriented Development (TOD)	63,570
Cable Franchise Fees	306,255
Public Safety Grant Funds	130,000
Transfer from General and Administrative Services Funds	12,979,975
Total Future Resources	<u>13,933,577</u>

**Funds available to be committed** 17,122,101

**Additional Projects:**

Cable Franchise Projects	259,737
Court Technology Projects	76,970
Technology Replacements	1,600,000
Public Safety Grants	130,000
Pediatric Training Simulator	38,559
ECG Monitor/Defibrillator Replacements	275,500
Facility Maintenance	950,000
Police Record Management System	1,072,000
Police Miscellaneous Technology	24,650
Vehicle Additions	184,131
Technology Services Study	250,000
Retail Rehabilitation Program	500,000
Josey/Belt Line Rehabilitation Incentive Program	50,000
Work Order/Asset Management System	800,000
Strategic Community Reinvestment	7,681,827
Contingencies - represents 8.02% of remaining budgeted funds for active projects at 5/31/17 and new projects	3,228,727
<b>Total Additional Projects</b>	<u>17,122,101</u>

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

**CAPITAL IMPROVEMENTS PROGRAM  
 COMMUNITY DEVELOPMENT CAPITAL BUDGET  
 FISCAL YEAR 2018**

**Resources:**

Current FY 17 Resources as of 5/31/17

Cash	5,212,444
Accrued Interest Earnings	12,995
Liabilities	(279,703)
Pending Grant Receipts	292,801
Pending Neighborhood Partnership Tax	4,168,319
Pending Interest Income	18,852
Pending Transfers	3,178,572
Remaining unspent budget amount for projects in process	(12,353,475)
Net unobligated balances and contingencies	<u>250,805</u>

Projected FY18 Resources:

Community Development Block Grant (CDBG) Revenue	738,166
Interest Income	56,555
Ad Valorem Tax - Neighborhood Partnership	4,784,986
Total Future Resources	<u>5,579,707</u>

<b>Total Resources</b>	<u>5,830,512</u>
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**Additional Projects:**

CDBG Programs -2018

Enhanced Code Enforcement	62,101
Housing Rehabilitation	79,000
NOTICE	582,065
Crosby Rec Toddler Playground	15,000
Neighborhood Partnership Program	4,784,986
Contingencies - represents 1.72% of remaining budgeted funds for active projects at 5/31/17 and new projects	307,360

<b>Total Additional Projects</b>	<u>5,830,512</u>
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**PROJECTED REMAINING  
 UNOBLIGATED FUND BALANCE**

\$ -

**CAPITAL IMPROVEMENTS PROGRAM  
 PARKS CAPITAL BUDGET  
 FISCAL YEAR 2018**

**Resources:**

Current FY 17 Resources as of 5/31/17

Cash	\$ 8,369,933
Accrued Interest Earnings	17,715
Liabilities	(212,974)
Pending Interest Income	27,162
Pending Leisure Program Fee Receipts	14,064
Pending Aquatic Program Fee Receipts	45,705
Pending Intergovernmental Participation	3,647,383
Pending Transfers	2,785,026
Remaining unspent budget amount for projects in process	<u>(14,086,407)</u>
Net unobligated balances and contingencies	<u>607,607</u>

Projected FY18 Resources:

Interest Income	81,487
Leisure Program Fee Receipts	70,000
Aquatic Program Fee Receipts	52,000
Transfer from General Fund	<u>2,451,894</u>
Total Future Resources	<u>2,655,381</u>

**Total Resources** 3,262,988

**Additional Projects:**

Park Pro-rata projects**	329,550
Leisure Program Equipment Replacement	51,780
Aquatic Program Equipment Replacement	46,413
Leisure Program Marketing	8,626
Parks Strategic Amenity Fund	500,000
Leisure Services Equipment	180,000
Recreation Centers Security Camera Upgrades	35,000
Recreation Centers Outdoor Lighting Upgrades	225,894
Rosemeade Recreation Center Basketball Flooring Replacement	90,000
Erosion Repair to McInnish Field #3	664,000
Rosemeade Rainforest Pool Deck Resurfacing	157,000
Josey Ranch Field 6	350,000
Veterans Memorial Park	250,000
Contingencies - represents 2.21% of remaining budgeted funds for active projects at 5/31/17 and new projects	<u>374,725</u>

**Total Additional Projects** 3,262,988

**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 2018**

**Resources:**

Current FY 17 Resources as of 5/31/17

Cash	\$ 45,365,353
Accrued Interest Earnings	92,756
Liabilities	(1,133,969)
Pending Interest Income	150,825
Pending Ad Valorem Tax - Capital Dedicated	3,985,207
Pending Transfers	9,042,051
Pending Intergov. Participation	4,270,103
Remaining unspent budget amount for projects in process	<u>(57,631,494)</u>
Net unobligated balances and contingencies	<u>4,140,832</u>

Projected FY18 Resources:

Interest Income	452,474
Ad Valorem Tax - Capital Dedicated	4,192,829
Intergovernmental Participation	1,086,000
2018 GO Bonds	10,439,778
Transfer from General Fund	500,000
Transfer from Solid Waste Fund	1,155,439
Total Future Resources	<u>17,826,520</u>

<b>Total Resources</b>	<u>21,967,352</u>
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**Additional Projects:**

Bond Program - 2018	
PGBT Interchange Improvements	280,000
Traffic Signals and School Flashers	875,000
Nob Hill	3,305,000
Alleys	4,199,778
Industrial Street Rehab Program	1,600,000
Sidewalks	180,000
Alley Rehabilitation	1,155,439
Street Panel Replacements	500,000
Ad Valorem Tax - Capital Dedicated	4,192,829
Contingencies - represents 7.68% of remaining budgeted funds for active projects at 5/31/17 and new projects	<u>5,679,306</u>
<b>Total Additional Projects</b>	<u>21,967,352</u>

<b>PROJECTED REMAINING UNOBLIGATED FUND BALANCE</b>	<u><u>\$ -</u></u>
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**CAPITAL IMPROVEMENTS PROGRAM  
 DRAINAGE CAPITAL BUDGET  
 FISCAL YEAR 2018**

**Resources:**

Current FY 17 Resources as of 5/31/17

Cash	\$	13,497,361
Accrued Interest Earnings		24,342
Liabilities		(17,351)
Pending Grant Revenue		10,410
Pending Interest Income		32,147
Remaining unspent budget amount for projects in process		(13,164,696)
Net unobligated balances and contingencies		382,213

Projected FY18 Resources:

Interest Income	96,440
2018 GO Bonds	10,825,222
Total Future Resources	10,921,662

<b>Total Resources</b>	<b>11,303,875</b>
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**Additional Projects:**

Bond Program - 2018

Indian Creek Phase Two	3,225,222
Lower Dudley Branch	2,500,000
Detention Pond East of IH35	1,700,000
Downtown Drainage Study	2,390,000
Coyote Ridge	1,010,000

Contingencies - represents 2.00% of remaining budgeted funds for active projects at 5/31/17 and new projects	478,653
	11,303,875

<b>Total Additional Projects</b>	<b>11,303,875</b>
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<b>PROJECTED REMAINING UNOBLIGATED FUND BALANCE</b>	<b>\$ -</b>
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**CAPITAL IMPROVEMENTS PROGRAM  
 TRAFFIC CAPITAL BUDGET  
 FISCAL YEAR 2018**

**Resources:**

Current FY 17 Resources as of 5/31/17

Cash	\$	2,318,293
Accrued Interest Earnings		5,237
Liabilities		(98,513)
Pending Grant Funds		1,022,000
Pending Transfers		165,000
Pending Interest Income		8,994
Remaining unspent budget amount for projects in process		(3,085,386)
Net unobligated balances and contingencies		335,625

Projected FY18 Resources:

Interest Income		26,981
Transfer from General Fund		335,000
Total Future Resources		361,981

<b>Total Resources</b>		697,606
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**Additional Projects:**

GIS Locating for All Traffic Control Signs		160,000
Traffic Signal		175,000
Contingencies - represents 10.60% of remaining budgeted funds for active projects at 5/31/17 and new projects		362,606
<b>Total Additional Projects</b>		697,606

<b>PROJECTED REMAINING UNOBLIGATED FUND BALANCE</b>	\$	-
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**CAPITAL IMPROVEMENTS PROGRAM  
TAX INCREMENT REINVESTMENT ZONE CAPITAL BUDGET  
FISCAL YEAR 2018**

**Resources:**

Current FY 17 Resources as of 5/31/17

Cash	\$ 892,908
Accrued Interest Earnings	1,647
Pending Interest Income	1,918
Remaining unspent budget amount for projects in process	(895,463)
Net unobligated balances and contingencies	<u>1,010</u>

Projected FY18 Resources:

Interest Income	5,755
Ad Valorem Tax - Increment Financing	330,069
Dallas County Participation	138,182
Total Future Resources	<u>474,006</u>

**Total Resources** 475,016

**Additional Projects:**

Reinvestment Zone Future Projects	<u>475,016</u>
<b>Total Additional Projects</b>	<u>475,016</u>

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



**CAPITAL IMPROVEMENTS PROGRAM  
 UTILITY CAPITAL BUDGET  
 FISCAL YEAR 2018**

**Resources:**

Current FY 17 Resources as of 5/31/17

Cash	\$	10,852,866
Accrued Interest Earnings		24,031
Liabilities		-
Pending Transfers		2,900,000
Pending Interest Income		35,943
Remaining unspent budget amount for projects in process		(11,400,185)
Net unobligated balances and contingencies		<u>2,412,655</u>

Projected FY18 Resources:

Interest Income		107,829
2018 Transfers from Utility Fund		900,000
Total Future Resources		<u>1,007,829</u>

<b>Total Resources</b>		<u>3,420,484</u>
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**Additional Projects:**

2018 Water and Wastewater Replacement/Rehabilitation		2,900,000
Contingencies - represents 3.64% of remaining budgeted funds for active projects at 5/31/17 and new projects		520,484
<b>Total Additional Projects</b>		<u>3,420,484</u>

<b>PROJECTED REMAINING UNOBLIGATED FUND BALANCE</b>	<b>\$</b>	<u><u>-</u></u>
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**CAPITAL IMPROVEMENTS PROGRAM  
GOLF COURSE CAPITAL BUDGET  
FISCAL YEAR 2018**

**Resources:**

Current FY 17 Resources as of 5/31/17

Cash	\$ (7,183)
Accrued Interest Earnings	(19)
Pending Transfers	465,643
Pending Grant Revenue	555,452
Remaining unspent budget amount for projects in process	<u>(126,193)</u>
Net unobligated balances and contingencies	<u>887,700</u>

Projected FY18 Resources:

Transfer from Golf Operating Fund	<u>264,600</u>
Total Future Resources	<u>264,600</u>

**Total Resources** 1,152,300

**Additional Golf Course Projects:**

Golf Course Equipment & Improvements	354,848
Roof Replacement	132,000
Air Conditioner Replacement	110,000
Disaster Reserve	<u>555,452</u>
<b>Total Additional Projects</b>	<u>1,152,300</u>

**PROJECTED REMAINING**

**UNOBLIGATED FUND BALANCE** \$ -



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

# Capital Improvement Plan

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



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

## CIPAC Recommendation Fiscal Year 2018 Budget

The mission of the Capital Improvements Projects Advisory Committee is to review the multi-year capital spending schedule for the City, make recommendations to the City Council on the most effective and efficient use of capital funds, and communicate to the community by informing citizens through periodic progress reports with enhanced use of the City's website. As a general rule, the highest priority should be given to completing the projects approved previously in City bond elections. Exceptions are those projects that due to lack of right-of-way, permitting, sequencing or other delays cannot be completed before other projects that were approved later. When additional debt capacity becomes available, projects previously approved by the voters should be moved up using the priorities set by the City Council's strategic goals and related planning documents considering logical sequencing of projects and the ability of City staff to effectively administer the projects. Projects should be designed in advance of the bond issue whenever possible. Outside funding sources should be utilized whenever possible, realizing that this may result in the reprioritization of projects as outside funding becomes available. Sound financial policies as adopted by the City Council, including an ad valorem tax ratio of 60% to operations and 40% to debt service, should be followed.

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

Additional specific recommendations are as follows:

### Funding Recommendations

Any additional surplus, year-end non-recurring funds should be used towards:

- 1) **Trails.** The hike/bike trail connecting Trinity Mills Station to Old Denton Road
- 2) **Sidewalk and Alleys.** Additional sidewalk and alley projects.
- 3) **Intersection Improvements.** If remaining funds are available, intersection improvements.

### Policy Recommendations

- 1) **Calling of 2018 Bond Election.** CIPAC recommends the calling of a May 2018 bond election sized to a five to seven year duration with issuance timed to avoid raising taxes.
- 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**  
**T E X A S**

**FY 2018-2021 Capital Improvement Plan (\$000's)**

CIP	2018	2019	2020	2021	TOTALS
<b>SUMMARY</b>					
Streets	\$ 13,700	\$ 3,290	\$ 3,350	\$ 3,400	\$ 23,740
Drainage	\$ 10,825	\$ -	\$ -	\$ -	\$ 10,825
Water & Wastewater	\$ 2,950	\$ 2,900	\$ 2,950	\$ 3,150	\$ 11,950
<b>TOTALS</b>	<b>\$ 27,475</b>	<b>\$ 6,190</b>	<b>\$ 6,300</b>	<b>\$ 6,550</b>	<b>\$ 46,515</b>

CIP	2018	2019	2020	2021	TOTALS
<b>SUMMARY OF SOURCES</b>					
GO Bond Program	\$ 21,265	\$ -	\$ -	\$ -	\$ 21,265
Other Sources	\$ 3,260	\$ 3,290	\$ 3,350	\$ 3,400	\$ 13,300
Water Replacement Program	\$ 1,950	\$ 1,900	\$ 1,950	\$ 2,100	\$ 7,900
Wastewater Replacement Program	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,050	\$ 4,050
<b>TOTALS</b>	<b>\$ 27,475</b>	<b>\$ 6,190</b>	<b>\$ 6,300</b>	<b>\$ 6,550</b>	<b>\$ 46,515</b>



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

CIP	2018	2019	2020	2021	TOTALS
<b>BOND PROGRAM:</b>					
PGBT Interchange Improvements	280				\$ 280
Traffic Signals & School Flashers	875				\$ 875
Nob Hill	3,305				\$ 3,305
Alleys	4,200				\$ 4,200
Industrial Street Rehab Program	1,600				\$ 1,600
Sidewalks	180				\$ 180
<b>TOTAL BOND PROGRAM</b>	<b>\$10,440</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,440</b>
<b>OTHER FUNDING SOURCES:</b>					
Street Rehab Program (AV Tax)	3,260	3,290	3,350	3,400	\$ 13,300
<b>TOTAL OTHER FUNDING SOURCES</b>	<b>\$ 3,260</b>	<b>\$ 3,290</b>	<b>\$ 3,350</b>	<b>\$ 3,400</b>	<b>\$ 13,300</b>
<b>TOTALS</b>	<b>\$13,700</b>	<b>\$ 3,290</b>	<b>\$ 3,350</b>	<b>\$ 3,400</b>	<b>\$ 23,740</b>

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

CIP	2018	2019	2020	2021	TOTALS
<b>BOND PROGRAM:</b>					
Indian Creek Phase Two	3,225				\$ 3,225
Lower Dudley Branch	2,500				\$ 2,500
Detention Pond East of IH 35	1,700				\$ 1,700
Downtown Drainage Study	2,390				\$ 2,390
Coyote Ridge	1,010				\$ 1,010
<b>TOTALS</b>	<b>\$10,825</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,825</b>

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

CIP	2018	2019	2020	2021	TOTALS
<b>WASTEWATER PROJECTS</b>					
To be allocated wastewater projects	1,000	1,000	1,000	1,050	\$ 4,050
<b>WATER PROJECTS</b>					
Bond Refunding Payment	450	450	450	450	\$ 1,800
Don Cline Emergency Gen				150	\$ 150
2018 Water Replacement	1,350				\$ 1,350
2019 Water Replacement	150	1,300			\$ 1,450
2020 Water Replacement		150	1,350		\$ 1,500
2021 Water Replacement			150	1,350	\$ 1,500
To be allocated water projects				150	\$ 150
<b>TOTAL WATER</b>	<b>\$ 1,950</b>	<b>\$ 1,900</b>	<b>\$ 1,950</b>	<b>\$ 2,100</b>	<b>\$ 7,900</b>
<b>TOTALS</b>	<b>\$ 2,950</b>	<b>\$ 2,900</b>	<b>\$ 2,950</b>	<b>\$ 3,150</b>	<b>\$ 11,950</b>

**TAX LEVY ANALYSIS**

<b>Market value:</b>	
Real property:	
Land	\$ 3,579,456,717
Improvements	9,900,922,273
Business personal property	2,819,164,332
	16,299,543,322
 <b>Less property exemptions:</b>	
<u>Type</u>	
Homestead	1,215,092,533
Over 65	408,861,059
Disabled	20,436,762
Disabled veterans	19,422,687
Totally exempt	889,686,898
Agricultural	64,673,555
Freeport	462,241,143
Capped value	203,289,723
Low income housing	11,138,500
Other exemptions	412,760
	3,295,255,620
<b>Certified Assessed Valuation</b>	13,004,287,702
<b>Property Under Protest</b>	148,694,715
<b>Net taxable value</b>	13,152,982,417
<b>TIRZ Incremental Value</b>	(55,506,904)
<b>Total Estimated Taxable Value</b>	13,097,475,513
<b>Rate per \$100.00</b>	0.599700
<b>Total tax levy</b>	78,545,561
<b>Estimated percent collection</b>	98.5%
<b>Estimated current tax collection</b>	\$ 77,367,377

	PERCENT	RATE	AMOUNT
<u>Debt service needs</u>			
G.O. debt service	28.67%	0.171910	\$ 22,178,132
<u>Operating needs</u>			
General Fund	56.99%	0.341763	44,090,891
Economic Development	2.74%	0.016437	2,120,540
Neighborhood Part.	6.18%	0.037090	4,784,986
Capital Dedicated	5.42%	0.032500	4,192,829
Sub-total - Operating	71.33%	0.427790	55,189,246
<b>Total</b>	<b>100.00%</b>	<b>0.599700</b>	<b>\$ 77,367,378</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>
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%
2018	13,004,287,702	148,694,715	13,152,982,417	0.599700	8.56%

## 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 2009		FY 2017		FY 2018		FY 17 to FY 18 Change	% Change
	Total	% of Total	Total	% of Total	Total	% of Total		
REAL: RESIDENTIAL SINGLE FAMILY, MOBILE HOMES	\$ 4,212,666,092	44.24%	\$ 5,366,678,220	44.29%	\$ 5,953,389,818	45.26%	\$ 586,711,598	10.93%
REAL: COMMERCIAL, INDUSTRIAL AND OTHER	3,746,308,031	39.34%	4,627,902,780	38.20%	5,033,111,434	38.27%	\$ 405,208,654	8.76%
BPP: COMMERCIAL AND INDUSTRIAL	1,564,015,334	16.42%	2,121,264,499	17.51%	2,166,481,165	16.47%	\$ 45,216,666	2.13%
<b>GRAND TOTALS</b>	<b>\$ 9,522,989,457</b>	<b>100.00%</b>	<b>\$ 12,115,845,499</b>	<b>100.00%</b>	<b>\$ 13,152,982,417</b>	<b>100.00%</b>	<b>\$ 1,037,136,918</b>	<b>8.56%</b>
Tax Rate	\$ 0.617875		\$ 0.603700		\$ 0.599700		\$ (0.004000)	(0.66%)
Average Homestead Market Value	\$ 178,605		\$ 224,512		\$ 246,565		\$ 22,053	9.82%
Average Homestead Taxable Value	\$ 142,263		\$ 173,533		\$ 189,990		\$ 16,457	9.48%
Average Homestead Tax Bill	\$ 879		\$ 1,048		\$ 1,139		\$ 91	8.68%
Tax Bill per \$100,000 Market Value of Homestead	\$ 494		\$ 483		\$ 480		\$ (3)	(0.66%)



# 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>
2017	\$14,535,000.00	\$6,925,273.15	\$21,460,273.15
2018	15,035,000.00	6,890,792.52	21,925,792.52
2019	14,770,000.00	6,314,992.52	21,084,992.52
2020	13,870,000.00	5,685,242.52	19,555,242.52
2021	13,025,000.00	5,151,342.52	18,176,342.52
2022	12,145,000.00	4,610,417.52	16,755,417.52
2023	11,720,000.00	4,089,617.52	15,809,617.52
2024	11,650,000.00	3,578,617.52	15,228,617.52
2025	12,165,000.00	3,060,530.02	15,225,530.02
2026	11,105,000.00	2,608,050.02	13,713,050.02
2027	10,215,000.00	2,110,050.02	12,325,050.02
2028	9,215,000.00	1,708,900.02	10,923,900.02
2029	9,595,000.00	1,340,368.76	10,935,368.76
2030	7,985,000.00	967,093.76	8,952,093.76
2031	5,980,000.00	667,487.50	6,647,487.50
2032	4,680,000.00	451,087.50	5,131,087.50
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>\$184,565,000.00</b>	<b>\$56,645,013.39</b>	<b>\$241,210,013.39</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 Debt Service</u>
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>\$980,000.00</u></b>	<b><u>\$40,425.00</u></b>	<b><u>\$1,020,425.00</u></b>	<b><u>\$1,020,425.00</u></b>

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

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Debt Service</u>	<u>FYE 9/30 Debt Service</u>
02/15/17		\$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>\$20,155,000.00</u></b>	<b><u>\$7,073,250.00</u></b>	<b><u>\$27,228,250.00</u></b>	<b><u>\$27,228,250.00</u></b>

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

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Debt Service</u>	<u>FYE 9/30 Debt Service</u>
02/15/17		\$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>\$20,960,000.00</u></b>	<b><u>\$4,973,125.00</u></b>	<b><u>\$25,933,125.00</u></b>	<b><u>\$25,933,125.00</u></b>

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

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Debt Service</u>	<u>FYE 9/30 Debt Service</u>
02/15/17		\$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>\$11,665,000.00</u></b>	<b><u>\$3,865,062.50</u></b>	<b><u>\$15,530,062.50</u></b>	<b><u>\$15,530,062.50</u></b>

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

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Debt Service</u>	<u>FYE 9/30 Debt Service</u>
02/15/17		\$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>\$15,035,000.00</u></b>	<b><u>\$2,128,800.00</u></b>	<b><u>\$17,163,800.00</u></b>	<b><u>\$17,163,800.00</u></b>

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

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Debt Service</u>	<u>FYE 9/30 Debt Service</u>
02/15/17		\$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>\$8,410,000.00</u></b>	<b><u>\$3,343,675.00</u></b>	<b><u>\$11,753,675.00</u></b>	<b><u>\$11,753,675.00</u></b>

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

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Debt Service</u>	<u>FYE 9/30 Debt Service</u>
02/15/17		\$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>\$19,045,000.00</u></b>	<b><u>\$6,755,012.62</u></b>	<b><u>\$25,800,012.62</u></b>	<b><u>\$25,800,012.62</u></b>

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

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Debt Service</u>	<u>FYE 9/30 Debt Service</u>
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>\$39,840,000.00</u></b>	<b><u>\$12,153,832.64</u></b>	<b><u>\$51,993,832.64</u></b>	<b><u>\$51,993,832.64</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 Debt Service</u>
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>\$28,925,000.00</u></b>	<b><u>\$9,286,150.00</u></b>	<b><u>\$38,211,150.00</u></b>	<b><u>\$38,211,150.00</u></b>

**City of Carrollton, Texas**  
**General Obligation Improvement Bonds, Series 2017**

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Debt Service</u>	<u>FYE 9/30 Debt Service</u>
08/15/17	\$335,000.00	\$240,280.63	\$575,280.63	\$575,280.63
02/15/18		366,312.50	366,312.50	
08/15/18	1,000,000.00	366,312.50	1,366,312.50	1,732,625.00
02/15/19		356,312.50	356,312.50	
08/15/19	1,020,000.00	356,312.50	1,376,312.50	1,732,625.00
02/15/20		335,912.50	335,912.50	
08/15/20	1,060,000.00	335,912.50	\$1,395,912.50	1,731,825.00
02/15/21		322,662.50	322,662.50	
08/15/21	1,090,000.00	322,662.50	1,412,662.50	1,735,325.00
02/15/22		307,675.00	307,675.00	
08/15/22	1,120,000.00	307,675.00	1,427,675.00	1,735,350.00
02/15/23		292,275.00	292,275.00	
08/15/23	1,150,000.00	292,275.00	1,442,275.00	1,734,550.00
02/15/24		269,275.00	269,275.00	
08/15/24	1,195,000.00	269,275.00	\$1,464,275.00	1,733,550.00
02/15/25		245,375.00	245,375.00	
08/15/25	1,245,000.00	245,375.00	1,490,375.00	1,735,750.00
02/15/26		220,475.00	220,475.00	
08/15/26	1,290,000.00	220,475.00	1,510,475.00	1,730,950.00
02/15/27		194,675.00	194,675.00	
08/15/27	1,345,000.00	194,675.00	1,539,675.00	1,734,350.00
02/15/28		161,050.00	161,050.00	
08/15/28	1,410,000.00	161,050.00	\$1,571,050.00	1,732,100.00
02/15/29		125,800.00	125,800.00	
08/15/29	1,480,000.00	125,800.00	1,605,800.00	1,731,600.00
02/15/30		96,200.00	96,200.00	
08/15/30	1,540,000.00	96,200.00	1,636,200.00	1,732,400.00
02/15/31		65,400.00	65,400.00	
08/15/31	1,605,000.00	65,400.00	1,670,400.00	1,735,800.00
02/15/32		33,300.00	33,300.00	
08/15/23	<u>1,665,000.00</u>	<u>33,300.00</u>	<u>1,698,300.00</u>	<u>1,731,600.00</u>
<b>Total</b>	<b><u>\$19,550,000.00</u></b>	<b><u>\$7,025,680.63</u></b>	<b><u>\$26,575,680.63</u></b>	<b><u>\$26,575,680.63</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>
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>\$12,925,000.00</b>	<b>\$2,764,615.08</b>	<b>\$15,689,615.08</b>

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

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Debt Service</u>	<u>FYE 9/30 Debt Service</u>
11/01/16		\$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>\$1,385,000.00</u></b>	<b><u>\$490,890.00</u></b>	<b><u>\$1,875,890.00</u></b>	<b><u>\$1,875,890.00</u></b>

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

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Debt Service</u>	<u>FYE 9/30 Debt Service</u>
11/01/16		\$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>\$3,805,000.00</u></b>	<b><u>\$1,175,225.08</u></b>	<b><u>\$4,980,225.08</u></b>	<b><u>\$4,980,225.08</u></b>

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

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Debt Service</u>	<u>FYE 9/30 Debt Service</u>
11/01/16		\$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>\$7,735,000.00</u></b>	<b><u>\$1,098,500.00</u></b>	<b><u>\$8,833,500.00</u></b>	<b><u>\$8,833,500.00</u></b>

**General Obligation Bond Authorization Unissued Balances**

<b><u>Authorization Purpose</u></b>	<b><u>Authorization Date</u></b>	<b><u>Amount Authorized</u></b>	<b><u>Prior Issuance</u></b>	<b><u>2017 Issuance</u></b>	<b><u>Balance Unissued</u></b>
Traffic Improvements	05/15/04	450,000	200,000	250,000	-
Drainage Improvements	11/06/07	9,200,000	1,379,567	5,775,000	2,045,433
Street Improvements & Traffic Flow	11/05/13	43,175,000	19,530,222	13,205,000	10,439,778
Drainage Improvements	11/05/13	8,780,000	-	-	8,780,000
Parks & Rec. Facilities Improvements	11/05/13	8,545,000	6,635,000	1,910,000	-
<b>Total G.O. Bonds</b>		<b><u>\$ 70,150,000</u></b>	<b><u>\$ 27,744,789</u></b>	<b><u>\$ 21,140,000</u></b>	<b><u>\$ 21,265,211</u></b>

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

## GLOSSARY OF TERMS

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

**Ad Valorem Tax** - See Property Tax.

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

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

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

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

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

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

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

**CIPAC** - Capital Improvement Plan Advisory Committee.

**CDBG** - Community Development Block Grant.

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

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

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

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

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



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

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

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

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

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

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

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

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

**Interfund Transfers** - Amounts transferred from one fund to another.

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

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

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

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

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

**PILOT** - See Payment in Lieu of Taxes.

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

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

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

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

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

**Sinking Fund** - See Debt Service Fund

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

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

**Transfers In / Transfers Out** – See Interfund Transfers.



# CARROLLTON

TEXAS

**ORDINANCE NO. 3829**

**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, 2017 THROUGH SEPTEMBER 30, 2018; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, heretofore a budget for the Fiscal Year October 1, 2017 through September 30, 2018, 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 her 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, 2017, through September 30, 2018, and hereby appropriates the amounts as specified therein at the fund level.

**SECTION 2**

The City Council does hereby designate that \$0.032500 of the \$0.427790 tax rate levy for operating purposes for Fiscal Year 2017-2018 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 \$0.037090 of the \$0.427790 tax rate levy for operating purposes for Fiscal Year 2017-2018 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 \$0.016437 of the \$0.427790 tax rate levy for operating purposes for Fiscal Year 2017-2018 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.

**PASSED AND APPROVED THIS 19<sup>TH</sup> DAY OF SEPTEMBER, 2017.**

City of Carrollton, Texas

By:   
Kevin W. Falconer, Mayor

ATTEST:

  
Laurie Garber, City Secretary



APPROVED AS TO FORM:

  
Meredith Ladd, City Attorney

APPROVED AS TO CONTENT:

  
Robert B. Scott, Assistant City Manager

**ORDINANCE NO. 3830**

**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 2017 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 2017, an ad valorem tax rate of FIFTY NINE POINT NINE SEVEN CENTS (\$0.5997) 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	\$0.427790
For General Obligation Debt Service	<u>\$0.171910</u>
Total Ad Valorem Tax Rate	\$0.599700

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 6.5 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$21.

**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**

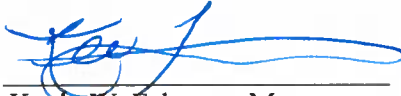
The Tax Assessors for the City of Carrollton are hereby directed to assess, extend and enter upon the tax rolls of the City, for current taxable year, the amounts and rates herein levied, and to keep a current amount of same and when same is collected.

**SECTION 4**

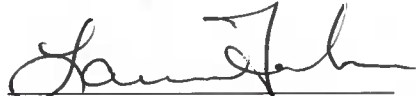
This ordinance shall become and be effective on and after its adoption.

**PASSED AND APPROVED THIS 19<sup>TH</sup> DAY OF SEPTEMBER, 2017.**

City of Carrollton, Texas

By:   
Kevin W. Falconer, Mayor

**ATTEST:**

  
Laurie Garber, City Secretary



**APPROVED AS TO FORM:**

  
Meredith Ladd, City Attorney

**APPROVED AS TO CONTENT:**

  
Robert B. Scott, Assistant City Manager

**RESOLUTION NO. 4112**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CARROLLTON, TEXAS, RATIFYING THE PROPERTY TAX INCREASE REFLECTED IN THE FISCAL YEAR 2017-2018 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 2017-2018 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 2017-2018 Proposed Annual Budget for Municipal Services.

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

**SECTION 1**

All of the above premises are found to be true and correct legislative and factual findings of the City Council, and they are hereby approved, ratified and incorporated into the body of this Resolution as if copied in their entirety.

**SECTION 2**

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 2017-2018 Proposed Annual Budget for Municipal Services.



**SECTION 3**

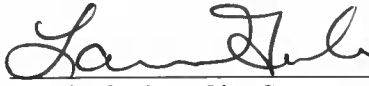
This Resolution shall take effect immediately from and after its passage.


**DULY PASSED AND APPROVED** by the City Council of the City of Carrollton, Texas, this 19<sup>th</sup> day of September 2017.

**CITY OF CARROLLTON, TEXAS**

  
\_\_\_\_\_  
Kevin W. Falconer, Mayor

**ATTEST:**

  
\_\_\_\_\_  
Laurie Garber, City Secretary



**APPROVED AS TO FORM:**

  
\_\_\_\_\_  
Meredith Ladd, City Attorney

**APPROVED AS TO CONTENT:**

  
\_\_\_\_\_  
Bob Scott, Assistant City Manager



# CARROLLTON

TEXAS



**CARROLLTON**  
TEXAS

*Where Connections Happen*

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

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