

Approved Annual Budget

for Municipal Services



October 1, 2018-
September 30, 2019



Safe Routes to School Sidewalk Repair Program
Safest Texas City List-Safefhome • 2nd Leanest
Local Government-Dallas Business Journal •
AAA Bond Rating • 2017 Clean Silver Fleet
Award • Sustainable Economic Growth • Lone
Star Achievement Award • Crime Rates Drop
to Lowest in Recent History
Approximately 5,000 Attended TEXFest
Over 10,000 Enjoyed the July 4 Community Fireworks Display
Over 10,000 Enjoyed the Switchyard • 40,000 Attended Festival at the Switchyard
450 Participated in the Carrollton Trails 5K Run & 1 Mile Fun Walk
Approximately 5,000 Attended TEXFest
American Heart Association Gold Plus EMS Award
Police Department Recognized by Chiefs Statewide
Rhon Park Improvements • 450 Participated in the Carrollton Trails 5K Run & 1 Mile Fun Walk
Old Denton Phase II Completed
Two State-of-the-Art Dream Courts • Sir Reads-A-Lot Statue Installed • 40,000 Attended Festival at the Switchyard



APPROVED ANNUAL BUDGET FOR MUNICIPAL SERVICES

**FISCAL YEAR
OCTOBER 1, 2018 – SEPTEMBER 30, 2019**



(L-R): Councilmember Steve Babick, Mayor Pro Tem John Sutter, Deputy Mayor Pro Tem Young Sung, City Manager Erin Rinehart, Mayor Kevin Falconer, Councilmember Frances Cruz, Councilmember Glen Blascet, Councilmember Pat Cochran, Councilmember Mike Hennefer.

Adopted Budget Cover Page

Chapter 102 of the Local Government code requires an adopted budget that will require raising more revenue from property taxes than in the previous year to include a cover page as follows (based on Preliminary Budget figures):

This budget will raise more revenue from property taxes than last year's budget by an amount of \$6,851,746, which is an 8.7% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$1,199,460.

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 John Sutter, Deputy Mayor Pro Young Sung, Councilmember Steve Babick, Councilmember Mike Hennefer, Councilmember Pat Cochran, Councilmember Frances Cruz, Councilmember Glen Blanscet

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>2019</u>	Fiscal Year <u>2018</u>
Adopted Property Tax Rate	\$0.594970	\$0.599700
Effective Tax Rate	\$0.559397	\$0.570415
Effective Maintenance and Operations Tax Rate	\$0.398355	\$0.401673
Rollback Tax Rate	\$0.594973	\$0.605716
Debt Tax rate	\$0.164750	\$0.171910

The total amount of outstanding municipal debt obligations secured by property taxes is \$174,275,000.

Fiscal Year 2019 Principal and Interest Requirements for Debt Service are:

Property Tax Supported Debt: \$23,264,577

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Executive Summary

The City Council adopted the following vision and goals at their July 2018 retreat.

City of Carrollton Vision

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

City Council Strategic Goals

Financial Goal and Strategies

To build and maintain a consistently thriving and diverse financial base while being outstanding stewards of City resources

- Increase the property tax base
- Increase the sales tax base
- Attract new businesses
- Allocate resources for optimal results

Customer Goal and Strategies

In each interaction, deliver a comfortable, informative experience where every customer feels valued

- Improve accessibility to the services we provide
- Improve our reputation and brand
- Ensure that we are culturally inclusive and responsive

Internal Process Goal and Strategies

Our processes enable us to deliver highest quality, most expedient and friendly service every time

- Establish a process for continuously seeking out best practices to regularly evaluate and improve internal processes
- Judiciously invest in technology to improve our effectiveness and efficiency

Culture/Human Resources Goal and Strategies

Our people are empowered and trusted to work as a team to deliver exceptional service

- Ensure that all employees embrace and exemplify the Vision
- Ensure our people have the resources necessary to do their job

Invest in the professional development of our employees

BUDGET POLICY GUIDELINES

The Fiscal Year 2019 budget was developed within the context of the City Council adopted budget policies and goals and financial standards.

Discussion of the Fiscal Year 2019 budget began on March 6, 2018 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 Preliminary 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 scheduled for August 7, 2018, at which time staff discussed the Preliminary Budget with Council. Following the work session, Council set the tax rate and public hearing dates in order to begin legally required advertising. An additional City Council work session was scheduled for August 21, 2018, for Council to deliberate and provide guidance to staff for the finalization of the budget.

The public hearings on the Proposed Budget and tax rate was held on August 21 and September 4, 2018. The adoption of the budget and tax rate was scheduled for September 18, 2018.

BUDGET IN BRIEF

The Fiscal Year 2019 budget has recurring uses of funds in the operating, debt service and fleet replacement funds totaling \$233,083,278, an increase of 5.19% from the Fiscal Year 2018 budget. Recurring sources of funds for these funds total \$234,318,732, representing a 5.89% increase over the previous year budget.

	2017-18 Amended Budget	2018-19 Budget	Change
Total Budget Recurring Uses of Funds – Operating, Fleet Replacement and Debt Service	\$221,588,734	\$233,083,278	5.19%
Total General Fund Recurring Uses of Funds	\$98,631,485	\$105,811,967	7.28%
Taxable Assessed Value	\$13,152,982,417	\$14,409,165,203	9.55%
Estimated Sales and Use Taxes	\$37,863,121	\$41,061,003	8.45%
Ad Valorem Tax Rate	\$0.5997	\$0.59497	(0.79%)
Total Utility Fund Recurring Uses of Funds	\$42,742,452	\$44,853,544	4.94%
Total Capital Program New Projects	\$65,232,234	\$79,766,526	22.28%
Total City Full-time Equivalent Employees	830.75	835.25	0.54%

Property Tax

The Fiscal Year 2019 taxable assessed value for the City of Carrollton is \$14,409,165,203. This represents a 9.55% increase from the prior year. Ad valorem tax revenue for the Fiscal Year 2019 Preliminary Budget is \$84,016,514. The average homestead market value is \$267,259 compared to last year's average value of \$246,565, an increase of 8.39%. This Preliminary Budget reduces the property tax rate to \$0.59497 per \$100 assessed value. Based on this rate, taxes on the average homestead will be \$1,228, an \$89 increase from the Fiscal Year 2018 amount of \$1,139.

Sales and Use Taxes

Sales tax revenue is expected to increase to \$40,846,715 in Fiscal Year 2019 from Fiscal Year 2018 originally budgeted revenue of \$37,671,353. Current estimate for Fiscal Year 2018 sales tax revenue has also been increased to \$40,045,799. In August 2018, Council approved a new financial standard that sales tax will not be allowed to grow more than 8% over the previous year's capped amount, while limiting the percentage of total sales tax spent for recurring items at 75%, with the remaining 25% on one-time non-recurring purposes. Thus, this Approved Budget includes non-recurring "one-time" sources of funds from sales tax of \$14,498,613 and \$13,225,097 in Fiscal Years 2018 and 2019, respectively.

This category also included Mixed Drink tax that is expected to increase to \$214,288 in Fiscal Year 2019 from Fiscal Year 2018 budget of \$191,768.

Debt Issuance and Capital Funding

Over \$79 million for new capital projects are funded from debt issuance, non-recurring sources and tax revenue. Issuance of \$22,000,000 of General Obligated Bonds and \$10,000,000 of Waterworks and Sewer Revenue Bonds is planned in Fiscal Year 2019. Capital funding includes \$12,574,540 for Council directed strategic community reinvestment projects.

Multi-Year Forecasts

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

BUDGET KEY CHANGES

Staffing and Compensation

Total full-time equivalent staffing for Fiscal Year 2019 is 835.25, a 4.5 (0.54%) overall increase in positions from the Fiscal Year 2018 Budget. The following positions changes from the Fiscal Year 2018 Budget have been included in the Fiscal Year 2019 Preliminary Budget:

Addition of 11.5 positions

- Managed Competition – 1 position – Managed Competition and Strategic Planning Coordinator position added to support Director.
- Marketing Services – 0.25 of a position – To support increased marketing initiatives and special events.
- City Attorney – 1.25 of a position – To increase position to be full-time, and add an Administrative Support Specialist to assist with an increase in clerical duties.
- Information Technology – 1 position – To support increase of internal IT initiatives.
- Building Inspection – 1 position – To support upcoming complex construction projects.
- Parks and Recreation – 2 positions – To support increase of parks and trail maintenance.
- Fire Support – 1 position – To support the Community Outreach Program.
- Police Operations – 4 positions – To support the new beat creation in north Carrollton, as well as two School Resource Officers.

Reduction of 7.0 positions

- Organizational Development – 2 positions – Elimination of Organizational Manager and Trainer.
- Resolution Center – 0.5 of a position – Elimination of a Support Services Specialist.
- Municipal Court – 1 position – Elimination of a Service Support Assistant.
- Utility Customer Service – 2 positions – Elimination of a Senior Financial Services Specialist and a Support Services Assistant.
- Senior Center – 1 position – Elimination of a Recreation Coordinator.
- Library – 0.5 of a position – Reorganization and elimination of part-time Administrative Support Assistant.

An employee compensation increase pool of 3.5% for increases effective October 1, 2018 is included in Fiscal Year 2019 in addition to scheduled civil service step increases. Additional funds are budgeted for targeted compensation adjustments recommended by a recently completed market study. Significant increases in employer and employee health insurance premium costs have been included in Fiscal Year 2019 to address a sharp growth in claims and a high trend rate in the Employee Health fund and to, catch up from previous year deficits. Fiscal Year 2019 includes a 25.72% increase in the budgeted employer health insurance premium costs effective January 1, 2019. Employee premium costs will increase effective January 1, 2019 from \$1 to \$85 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 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. Council adopted a financial policy in 2017 that in years when the required

contribution drops, Council considers maintaining the previous year's rate within a range of 0 to 1 percentage points above the required rate. The 2018 required contribution rate decreased to 12.38% from the 2017 rate of 12.44%. For 2018, the City Council approved funding TMRS at 12.94%, 0.56 percentage points higher than the required contribution rate. The required contribution rate effective for 2019 will decrease to 11.95%. The Fiscal Year 2019 Approved Budget has been prepared based on a contribution rate of 12.67%, representing an additional contribution of approximately \$300,000. The City's December 31, 2018 unfunded liability for its TMRS plan on a funding basis was \$21,455,331.

Economic Development Grants Fund

To provide greater transparency regarding Economic Development incentive grants, a new fund was established in 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 2019 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 Preliminary Budget continues a recurring use of funds in the General Fund of \$1.45 million and in the Administrative Services Fund of \$150,000 for technology replacements.

Rate Changes

Effective October 1, 2018, Solid Waste collection services for residential services will increase from \$20.40 to \$20.92 for base services and from \$7.80 to \$8.00 for an extra container based on contractual increases from the Waste Management Contract.

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 31.3% for fiscal years 2019 through 2021. This Budget includes increases effective January 1, 2019 of 22.5% on water and wastewater rates. However, as a significant amount of water sales occur in the final quarters, this rate increase will be reevaluated after the actual Fiscal Year 2018 results are finalized.

The Fiscal Year 2019 Budget includes several small General Fund fee increases. Estimated additional General Fund revenue from these fee increases total \$15,000.



CARROLLTON

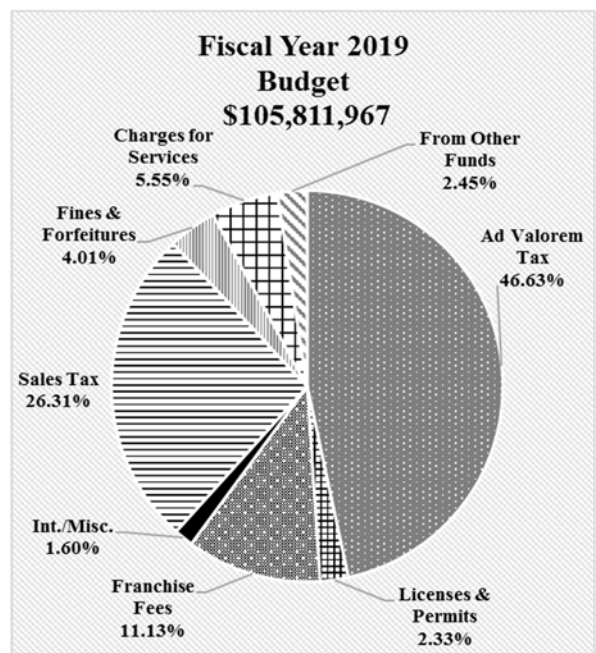
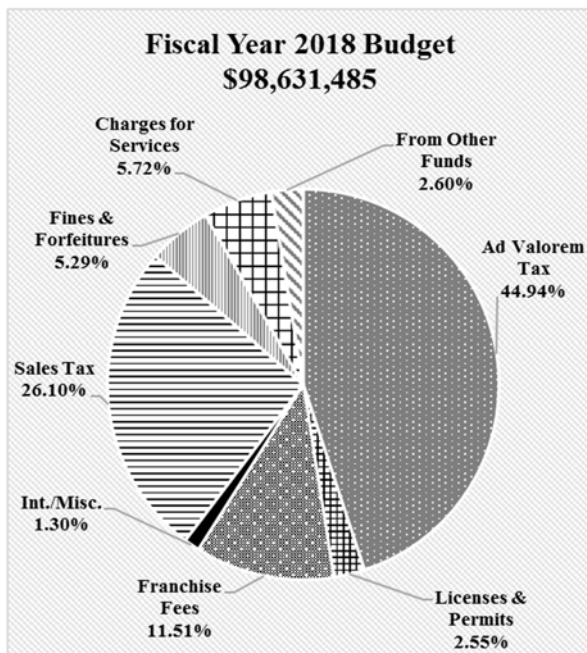
TEXAS

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 2019 Budget total \$105,811,967, an increase of 7.3% from Fiscal Year 2018. General ad valorem taxes (46.63%), sales taxes (26.31%) and franchise fees (11.13%) collectively produce 84.07% of the General Fund recurring sources of funds for Fiscal Year 2019 compared to 82.5% for the previous year.

**General Fund Recurring Sources of Funds
 Increases/Decreases from the FY 2018 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 ⁽¹⁾	\$ 49,637,946	46.9%	\$ 5,062,055	11.4%
Sales and Use Taxes ⁽²⁾	27,835,906	26.3%	2,096,952	8.1%
Franchise Fees ⁽³⁾	11,772,302	11.1%	423,792	3.7%
Licenses and Permits ⁽⁴⁾	2,460,851	2.3%	(56,228)	(2.2%)
Charges for Services	5,873,107	5.7%	230,092	4.1%
Fines and Forfeitures ⁽⁵⁾	4,243,814	4.0%	(969,330)	(18.6%)
Investment Income	997,500	0.9%	367,500	58.3%
Miscellaneous	400,000	0.4%	-	0.0%
From Other Funds	2,590,541	2.4%	25,649	1.0%
Total	<u>\$ 105,811,967</u>	<u>100.0%</u>	<u>\$ 7,180,482</u>	<u>7.3%</u>

⁽¹⁾ Assessed valuations (adjusted for the TIRZ incremental value) of \$14,336,181,987 represent an increase of 9.5% from the prior year.

⁽²⁾ Sales and Use Taxes also include mixed drink taxes. 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. In August 2018, Council approved an additional policy stating that the capped sales tax will not be allowed to grow more than 8% over the previous year's capped amount, while limiting the percentage of total sales tax spent for recurring items at 75%, with the remaining 25% on one-time non-recurring purposes. Fiscal Year 2019 sales and use tax revenue considered for recurring operating purposes are projected to be 8.15% over Fiscal Year 2018.

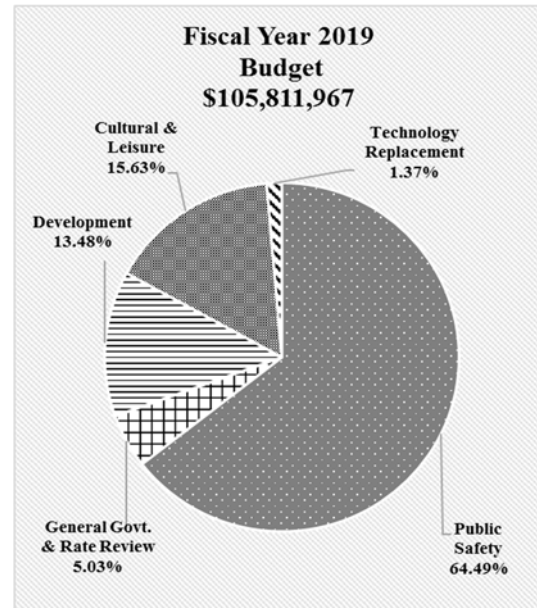
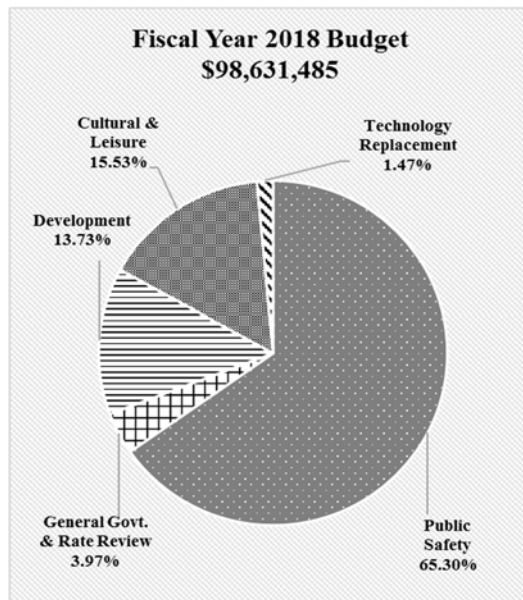
⁽³⁾ Franchise fees are projected to end Fiscal Year 2018 \$11,970,047 or 5.5% more than the original budget. Fiscal Year 2019 Franchise fee are projected to decrease slightly from the Fiscal Year 2018 current projected amounts.

⁽⁴⁾ Licenses and permits are projected to end Fiscal Year 2018 at \$3,085,007 or 22.6% over budget primarily related to an increase in building permit fees. Fiscal Year 2019 revenues are projected to decrease from Fiscal Year 2018 budgeted levels based on a decline in building permit fees. This reflects fluctuations in timing of development projects and economic development incentives that forgo fees.

⁽⁵⁾ Fines and Forfeitures are projected to end Fiscal Year 2018 \$711,026 or \$13.6% under budget, and to decrease in subsequent fiscal years 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 \$105,811,967 for the Fiscal Year 2019 Budget, an increase of 7.28% from the Fiscal Year 2018 budget.



**General Fund Recurring Uses of Funds
 Increases/Decreases from the FY 2018 Budget**

General Fund Function	Budget Amount	% of Total	Change from Prior Year	% Change from Prior Year's Budget
General Government ⁽¹⁾	\$ 5,321,418	5.0%	\$ 1,410,318	36.1%
Public Safety ⁽¹⁾	68,239,166	64.5%	3,830,842	5.9%
Cultural and Leisure ⁽¹⁾	16,540,903	15.6%	1,224,632	8.0%
Development ⁽¹⁾	14,260,480	13.5%	714,690	5.3%
Technology Replacement	1,450,000	1.4%	-	0.0%
Total	\$ 105,811,967	100.0%	\$ 7,180,482	7.3%

⁽¹⁾ The increase in uses of funds in the general fund is primarily due to the compensation increase pool at 3.5% in Fiscal Year 2019, and higher health insurance premium costs to address a growing trend in claims during the last years.

⁽²⁾ The increase in Public Safety uses of funds is primarily due to additions of personnel, as well as step increases and compensation increases.

Fiscal Years 2020 and 2021 Forecasts

Forecasted recurring sources of funds for Fiscal Years 2020 and 2021 are projected to increase only slightly with Fiscal Year 2021 forecast recurring resources only projected at 3.3% higher than the Fiscal Year 2019 Budgeted revenues.

Recurring uses of funds in the Fiscal Years 2020 and 2021 Forecasts increase by 3.5% and 2.8%, respectively. These increases are primarily due to 3.5% 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 \$478,772 in Fiscal Year 2021 will be needed to maintain the General Fund target fund balance. No additional sources or reductions in uses are projected for Fiscal Year 2020.

SPECIAL REVENUE FUNDS

The Special Revenue Funds account for the accumulation and disbursement of restricted resources. Special Revenue Funds consist of the Hotel/Motel Tax Fund, 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, Public Improvement Districts Fund and General Special Revenue Fund.

The Hotel/Motel Fund balance required a subsidy from the General Fund starting in 2015 after it was fully depleted. The General Fund subsidy was \$54,910 in Fiscal Year 2017 and is projected at \$177,407 for Fiscal Year 2018. Additional subsidies are projected at \$285,000 in Fiscal Year 2019, \$410,000 in Fiscal Year 2020, and \$560,000 in Fiscal Year 2021.

GENERAL DEBT SERVICE FUND

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

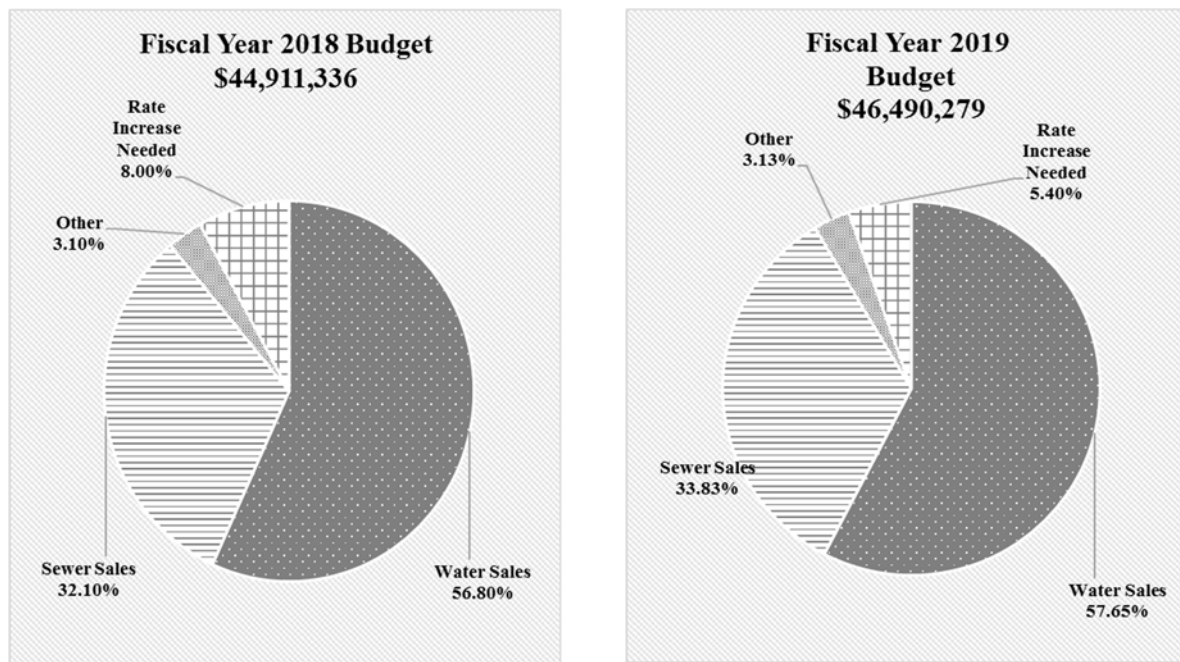
The projected Fiscal Year 2019 General Obligation debt service will require a debt service tax rate of \$0.164750 per hundred dollars of value. Beginning Fund Balance of \$4,439,695 represents 19.04% of projected debt service well in excess of the industry benchmark of 10% to 15% of annual debt service. The City will use this excess fund balance to smooth debt service impacts over future years by gradually drawing down fund balance to the recommended levels.

ENTERPRISE FUNDS

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

UTILITY OPERATING FUND

Utility Operating Fund Recurring Sources of Funds

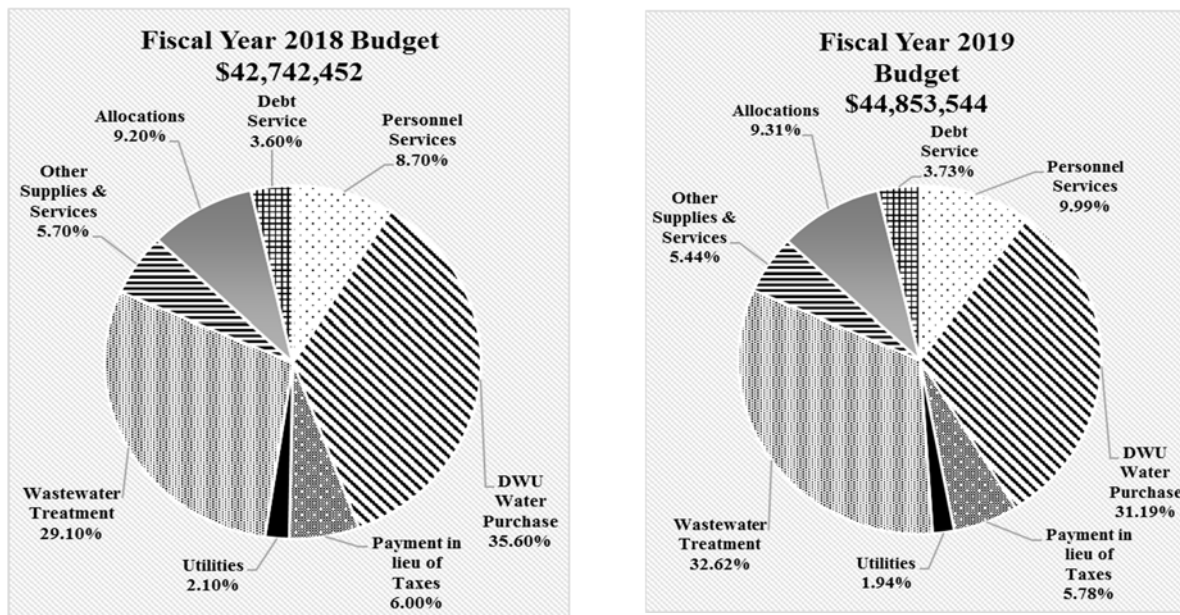


In recent years, the City has experienced a decrease in water and sewer sales. That is most likely attributable to water conservation efforts. Forecasts for Fiscal Years 2019 to 2021 project the need for utility rate increases totaling approximately 22.1%. These rate increases are driven primarily due to smaller per capita consumption combined with 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, 2019 of an average of 7.9% on water and sewer rates. However, this rate increase will be reevaluated after the actual Fiscal Year 2018 results are finalized.

Fiscal Year 2019 Recurring Sources of Funds are projected to increase 3.52% from the Fiscal Year 2018 Budget including the 7.9% rate increase effective January 1, 2019. 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.

The Utility Fund is budgeted to have \$11,059,778 in ending fund balance or 90 days of recurring uses of funds for Fiscal Year 2019. Financial standards for this fund call for a fund balance of 90 days of recurring uses of funds.

A \$10,000,000 Waterworks and Sewer Revenue Bonds issuance is planned in Fiscal Year 2019 to fund the replacement of residential water lines and an elevated storage tank.

GOLF COURSE OPERATING FUND

The Golf Course was closed due to flooding from February 20, 2018 to March 6, 2018. The Creek Course opened March 7, 2018, and the Lakes Course was reopened March 9, 2018. Due to the closure and reduced rounds after reopening, revenues in Fiscal Year 2018 are projected to end at \$607,200 or 18% under budget.

Improvements to the Lakes Course are schedule to start at the end of the first quarter of Fiscal Year 2019 and last five to eight months. Golf Course revenues for Fiscal Year 2019 are projected at \$77,502 (an 89% decrease) due to the closure of the course during the construction of the Lakes Course and the renegotiation of the contract to accommodate the closure. Additionally, revenues were projected to increase slightly in 2020 and 2021 to reflect the reopening of the Lake Course and the impact of a new contract with the current management company. The Golf Course Operating Fund is currently projected to require a subsidy in Fiscal Years 2019 and 2020 of amounts of \$121,626 and \$31,741 respectively. Breakeven is projected for Fiscal Year 2021, although margins are very tight and it is unlikely that it will be able to meet its fund balance target per the financial policy.

SOLID WASTE OPERATING FUND

Residential solid waste services were outsourced to a private solid waste provider, Waste Management. The City continues to bill citizens for solid waste services and the Solid Waste Operating Fund budget reflects revenues and expenditures related to the outsourced operations of residential and apartment collections.

The residential monthly solid waste rate included in the Fiscal Year 2018 Preliminary Budget is \$20.92, an increase of \$0.52 due to contractual increase from Waste Management. A portion of this residential rate is directed to funding for alley replacement. The apartment monthly solid waste rate is proposed to stay at \$10.22 per unit per month.

Fiscal Year 2019 is projected to end the year with a \$400,000 fund balance to be used for storm related collection and clean up needs that may occur above normal service levels.

INTERNAL SERVICE FUNDS

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

FLEET SERVICES

The fleet maintenance services were outsourced in July 1, 2010. For Fiscal Year 2019, Fleet Services Fund expenditures are projected at \$3,189,678, an increase of 6.00% from Fiscal Year 2018. Ending fund balance is projected at \$836,952.

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 2019 Fiscal Year with a fund balance of \$3,228,318 with an excess of \$2,000,318 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 2019 with a fund balance of \$1,472,936 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. The continuous increase in healthcare costs and health claims required an increase of employer premium insurance costs reflected in the Fiscal Year Projections for Fiscal Year 2019. The Employee Health and Disability Fund is projected to end Fiscal year 2019 with fund balance of \$2,904,497 which represents 70 days of fund balance which may not be adequate due to the volatile nature of health care expenditures.

CAPITAL FUNDS

The Capital Project Funds account for financial resources used for the acquisition or construction of major capital facilities. Capital Project Funds consist of General 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 2019 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 \$22,000,000 with funding for the following projects:

Streets Improvement Projects	\$12,980,000
Parks and Recreation Improvement Projects	<u>9,020,000</u>
	<u>\$22,000,000</u>

Projects funding with Community Development Block Grant (CDBG):

Housing Rehabilitation	\$ 79,000
Enhanced Code Enforcement	62,101
2019- 2024 Consolidated Plan	29,000
Analysis of Impediments to Fair Housing	21,000
N.O.T.I.C.E. Program	<u>607,179</u>
	<u>\$798,280</u>

“Pay as you go” projects:

Alley Rehabilitation	1,301,357
Capital Dedicated Ad Valorem Tax	4,589,370

Neighborhood Partnership ad valorem tax funding will provide \$4,554,067 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 \$12,574,540 have been included in this budget for Strategic Community

Reinvestment. The Council Decision Points section of the Preliminary Budget provides some options for use of these funds.

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

Cable Franchise Funded Projects	\$ 324,277
Technology Replacement Funds	1,600,000
Facilities Maintenance Special Projects	950,000
Design and Construction of Crosby Rd. Culverts	600,000
Screening Wall Program, Phase 1	500,000
Bridge Retrofit, Phase III	500,000
Reinvestment Zone Future Projects	622,858



CARROLLTON
T E X A S

Budget Calendar

March 6 Tuesday	Multi-Year Budget Presentation	City Council Budget Team
April 11 Wednesday	Budget Kick-Off Meeting	All Departments
May 4 Friday	Budget Requests Due All Recommended Fee Changes Due	All Departments
May - June	Data Entry / Technical Review	Budget Team
Mid-May	Preliminary Tax Roll Due	Appraisal Districts
June 21 & July 2	Executive Team Budget Review	Executive Team Budget Team
July	Prepare Preliminary Budget	Budget Team
July 25 Wednesday	Certified Tax Roll Due	Appraisal Districts
July 31 Tuesday	City Council Preliminary Budget Packet Distributed	Budget Team
August 7 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 12 Sunday	Publication of Proposed Property Tax Rate Notice Notice of Budget Public Hearing	Local newspaper
August 21 Tuesday	City Council Work Session – Preliminary Budget Deliberation 1 st Public Hearing on Proposed Budget and Tax Increase	City Council Budget Team
September 4 Tuesday	2 nd Public Hearing on Proposed Budget and Tax Increase*	City Council Budget Team
September 18 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	2017 Assessed Value Certified Roll	2017 Sales Tax Collected ⁽²⁾	Per Capita Assessed Value	Per Capita Sales Tax	Per Capita Ratio Assess. Value	Per Capita Ratio Sales Tax	Tax Rate
1	Lewisville	103,640	\$ 10,054,247,285	\$ 24,876,075	\$ 97,011	\$ 240.00	\$ 0.96	\$ 0.85	0.436086
2	Addison ⁽¹⁾	15,730	\$ 4,450,533,504	\$ 13,713,219	\$ 282,933	\$ 872.00	\$ 2.81	\$ 3.10	0.550000
3	Carrollton ⁽¹⁾	130,820	\$ 13,152,982,417	\$ 36,758,394	\$ 100,543	\$ 281.00	\$ 1.00	\$ 1.00	0.599700
4	Plano ⁽¹⁾	277,720	\$ 39,211,154,760	\$ 83,078,508	\$ 141,190	\$ 299.00	\$ 1.40	\$ 1.06	0.468600
5	Irving ⁽¹⁾	234,710	\$ 24,131,805,578	\$ 66,360,235	\$ 102,815	\$ 283.00	\$ 1.02	\$ 1.01	0.594100
6	Farmers Branch ⁽¹⁾	31,560	\$ 5,101,985,597	\$ 14,278,566	\$ 161,660	\$ 452.00	\$ 1.61	\$ 1.61	0.602267
7	Frisco	161,400	\$ 26,532,839,613	\$ 40,704,634	\$ 164,392	\$ 252.00	\$ 1.64	\$ 0.90	0.446600
8	Arlington ⁽¹⁾	382,230	\$ 22,437,008,883	\$ 60,343,110	\$ 58,700	\$ 158.00	\$ 0.58	\$ 0.56	0.639800
9	Coppell ⁽¹⁾	40,820	\$ 6,908,296,304	\$ 17,979,903	\$ 169,238	\$ 440.00	\$ 1.68	\$ 1.57	0.579500
10	Allen	95,350	\$ 12,399,194,007	\$ 18,890,209	\$ 130,039	\$ 198.00	\$ 1.29	\$ 0.70	0.510000
11	McKinney	169,710	\$ 19,689,744,789	\$ 25,275,822	\$ 116,020	\$ 149.00	\$ 1.15	\$ 0.53	0.540199
12	Grand Prairie ⁽¹⁾	187,050	\$ 13,154,535,647	\$ 26,873,631	\$ 70,326	\$ 144.00	\$ 0.70	\$ 0.51	0.669998
13	Fort Worth ⁽¹⁾	815,430	\$ 58,219,718,033	\$ 98,901,471	\$ 71,398	\$ 121.00	\$ 0.71	\$ 0.43	0.805000
14	The Colony	41,160	\$ 4,074,685,241	\$ 12,743,558	\$ 98,996	\$ 310.00	\$ 0.98	\$ 1.10	0.665000
15	Dallas ⁽¹⁾	1,270,170	\$ 117,514,443,469	\$ 294,218,052	\$ 92,519	\$ 232.00	\$ 0.92	\$ 0.83	0.780400
16	Richardson	107,400	\$ 15,558,792,254	\$ 35,559,975	\$ 144,868	\$ 331.00	\$ 1.44	\$ 1.18	0.625160
17	Denton ⁽¹⁾	128,160	\$ 10,416,861,217	\$ 23,482,510	\$ 81,280	\$ 183.00	\$ 0.81	\$ 0.65	0.637856
18	Garland ⁽¹⁾	234,710	\$ 13,479,572,687	\$ 28,451,055	\$ 57,431	\$ 121.00	\$ 0.57	\$ 0.43	0.704600
19	Mesquite	143,060	\$ 7,313,706,140	\$ 21,770,758	\$ 51,123	\$ 152.00	\$ 0.51	\$ 0.54	0.687000
20	Castle Hills ⁽¹⁾⁽⁴⁾⁽⁵⁾	13,262	\$ 2,242,079,137	\$ 1,046,559	\$ 169,060	\$ 79.00	\$ 1.68	\$ 0.28	0.980000
Total - All Cities		4,584,092	426,044,186,562	945,306,244	---	---	---	---	---
Avg. - All Cities ⁽³⁾		---	---	---	\$ 118,077	\$ 264.85	\$ 1.17	\$ 0.94	0.68223
Weighted Avg.		---	---	---	\$ 92,940	\$ 206.26	---	---	---
<i>2017 Weighted Avg.</i>		<i>---</i>	<i>---</i>	<i>---</i>	<i>85,501</i>	<i>211.43</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

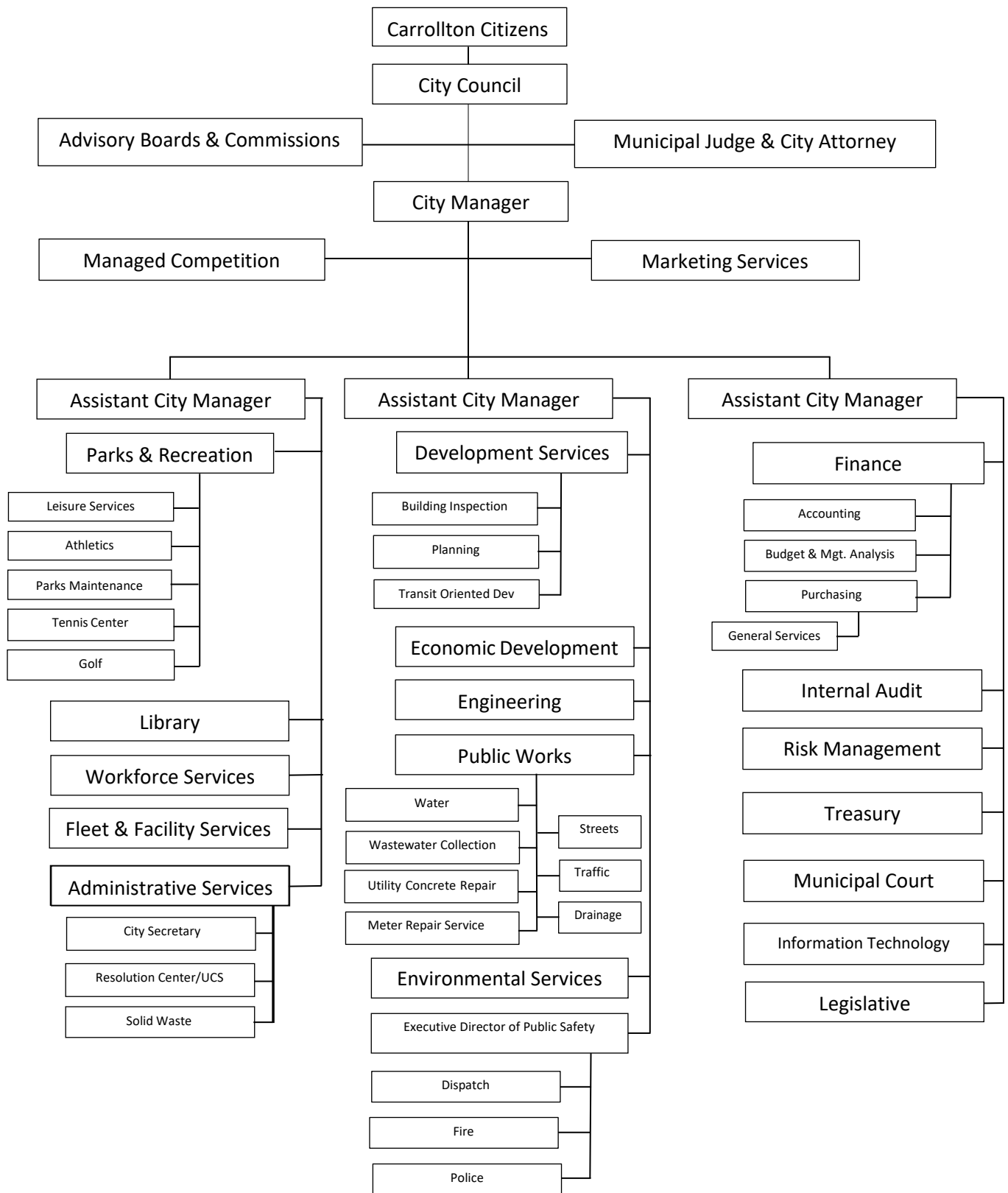
PY RANK	OVERALL RANK	CITY	POP. ⁽²⁾	VALUE ⁽³⁾	TAX RATE	HOMESTEAD EXEMPTION	CITY SALES TAX RATE	ANNUAL PROPERTY TAXES ⁽³⁾	ANNUAL WATER CHARGE ⁽⁴⁾	ANNUAL SEWER CHARGE ⁽⁴⁾	ANNUAL DRAINAGE CHARGE ^{(5) (6)}	ANNUAL SANITATION CHARGE ⁽⁷⁾	TOTAL ANNUAL CHARGE	COMBINED WATER & SEWER	SALES TAX
1	1	Lewisville	103,640	\$ 250,000	\$ 0.436086	0%	1.50%	\$ 1,090	\$ 595	\$ 271	\$ 48	\$ 152	\$ 2,156	\$ 866	\$ 0.0825
3	2	Addison	15,730	\$ 250,000	0.550000	20%	1.00%	1,100	547	510	120	154	2,431	1,057	0.0825
2	3	Carrollton	130,820	\$ 250,000	0.599700	20%	1.00%	1,199	599	442	0	265	2,505	1,041	0.0825
4	4	Plano	277,720	\$ 250,000	0.468600	20%	1.00%	937	629	764	37	146	2,513	1,393	0.0825
7	5	Irving	234,710	\$ 250,000	0.594100	20%	1.00%	1,188	672	421	36	317	2,634	1,093	0.0825
5	6	Farmers Branch	31,560	\$ 250,000	0.602267	20%	1.00%	1,205	937	517	0	0	2,659	1,454	0.0825
10	7	Frisco	161,400	\$ 250,000	0.446600	8%	2.00%	1,033	679	752	50	149	2,663	1,431	0.0825
9	8	Arlington	382,230	\$ 250,000	0.639800	20%	1.75%	1,280	556	620	75	167	2,698	1,176	0.0800
6	9	Coppell	40,820	\$ 250,000	0.579500	5%	2.00%	1,376	654	456	12	205	2,703	1,110	0.0825
8	10	Allen	95,350	\$ 250,000	0.510000	0%	2.00%	1,275	644	562	42	203	2,726	1,206	0.0825
11	11	McKinney	169,710	\$ 250,000	0.540199	0%	2.00%	1,350	845	646	48	200	3,089	1,491	0.0825
12	12	Grand Prairie	187,050	\$ 250,000	0.669998	1%	2.00%	1,658	616	629	52	204	3,159	1,245	0.0825
14	13	Fort Worth	815,430	\$ 250,000	0.805000	20%	1.50%	1,610	676	698	65	227	3,276	1,374	0.0825
13	14	The Colony	41,160	\$ 250,000	0.665000	0%	2.00%	1,663	760	573	30	254	3,280	1,333	0.0825
16	15	Dallas	1,270,170	\$ 250,000	0.780400	20%	1.00%	1,561	693	703	102	327	3,386	1,396	0.0825
15	16	Richardson	107,400	\$ 250,000	0.625160	0%	1.00%	1,563	955	578	45	252	3,393	1,533	0.0825
17	17	Denton	128,160	\$ 250,000	0.637856	0.5%	1.50%	1,587	841	621	65	334	3,448	1,462	0.0825
18	18	Garland	234,710	\$ 250,000	0.704600	8%	1.00%	1,621	1,134	619	36	233	3,643	1,753	0.0825
19	19	Mesquite	143,060	\$ 250,000	0.687000	0%	2.00%	1,718	1,039	682	54	234	3,727	1,721	0.0825
20	20	Castle Hills ⁽⁸⁾	11,893	\$ 250,000	0.980000	10%	1.25%	2,205	896	540	0	212	3,853	1,436	0.0750

AVERAGE:	\$ 1,411	\$ 748	\$ 580	\$ 46	\$ 212	\$ 2,997	\$ 1,329
MEDIAN:	\$ 1,363	\$ 677	\$ 599	\$ 47	\$ 209	\$ 2,908	\$ 1,384

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 \$250,000.
- (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 eighteen (18) 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, Public Improvement Districts 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.

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

Target Fund Balance:

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

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

The Carrollton City Council adopted the following financial standard in February of 2013, and amended it in August of 2018.

Excess Sales Tax:

The capped sales tax will not be allowed to grow more than 8% over the previous year's capped amount, while limiting the percentage of total sales tax spent for recurring items at 75%, with the remaining 25% on one-time non-recurring purposes.

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.

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.

Informal Financial Policies

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

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

Compliance

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

TEXAS

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 2018-19 Approved Budget

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

	<u>ACTUAL</u> <u>FY 2016-17</u>	<u>BUDGET</u> <u>FY 2017-18</u>	<u>ESTIMATE</u> <u>FY 2017-18</u>	<u>BUDGET</u> <u>FY 2018-19</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2019-20</u>	<u>FORECAST</u> <u>FY 2020-21</u>
Beginning Fund Balance							
<u>Operating Funds</u>							
General Fund	\$ 18,259,136	\$ 16,213,395	\$ 17,985,418	\$ 22,667,780	39.81%	\$ 17,393,748	\$ 17,929,914
Hotel/Motel Tax Fund	-	-	-	-	0.00%	-	-
Court Security Fund	233,566	188,816	219,515	193,515	2.49%	151,523	108,023
Juvenile Case Management Fund	1,050,328	1,118,328	1,120,116	1,120,116	0.16%	811,133	495,633
Public Safety Grants Fund	46	-	-	-	0.00%	-	-
Commercial Motor Vehicles Enforcement Fund	217,190	172,090	150,065	117,065	(31.97%)	-	-
Confiscated Asset Fund	541,742	646,242	751,735	347,115	(46.29%)	18,000	18,000
Economic Development Grants Fund	-	-	-	-	0.00%	-	-
Utility Rate Review Fund	320,552	315,552	322,914	317,914	0.75%	-	-
General Special Revenue Fund	447,283	323,483	415,244	593,924	83.60%	-	-
Utility Fund	11,581,988	11,270,351	10,626,415	10,323,043	(8.41%)	11,059,778	11,851,943
Golf Course Fund	82,214	-	-	73,336	100.00%	(0)	0
Solid Waste Fund	391,941	400,000	430,398	400,000	0.00%	400,000	400,000
Fleet Services Fund	615,137	615,137	836,952	836,952	36.06%	836,952	836,952
Risk Management Fund	2,978,421	2,721,747	3,440,088	3,360,333	23.46%	3,228,318	3,170,532
Administrative Services Fund	2,542,868	1,431,909	2,107,190	1,472,936	2.87%	1,472,936	1,524,417
Employee Health and Disability Fund	4,925,063	2,015,063	3,293,983	2,654,497	31.73%	2,904,497	2,904,497
Public Improvement Districts Fund	-	-	-	-	0.00%	-	-
Total Operating Funds	44,187,475	37,432,113	41,700,033	44,478,526	18.82%	38,276,885	39,239,911
<u>Debt Service Funds</u>							
General Debt Service Fund	4,691,283	4,842,010	4,832,260	4,439,695	(8.31%)	4,506,317	4,307,983
Utility Debt Service Fund	2,190,653	2,029,525	2,147,650	1,791,369	(11.73%)	1,770,625	1,730,079
Golf Debt Service Fund	-	-	-	-	0.00%	10,000	10,000
Total Debt Service Funds	6,881,936	6,871,535	6,979,910	6,231,064	(9.32%)	6,286,942	6,048,062
<u>Fleet Replacement Funds</u>							
General Fleet Replacement Fund	3,089,518	4,234,902	4,343,579	4,021,698	(5.03%)	5,065,251	5,885,116
Utility Fleet Replacement Fund	1,496,353	1,666,608	1,702,891	887,042	(46.78%)	388,561	807,959
Golf Fleet Replacement Fund	-	-	-	63,383	100.00%	83,859	132,310
Total Replacement Funds	4,585,871	5,901,510	6,046,470	4,972,123	(15.75%)	5,537,671	6,825,385
Total Beginning Funds	55,655,282	50,205,158	54,726,413	55,681,713	10.91%	50,101,499	52,113,359

City of Carrollton
Fiscal Year 2018-19 Approved Budget

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

	<u>ACTUAL</u> <u>FY 2016-17</u>	<u>BUDGET</u> <u>FY 2017-18</u>	<u>ESTIMATE</u> <u>FY 2017-18</u>	<u>BUDGET</u> <u>FY 2018-19</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2019-20</u>	<u>FORECAST</u> <u>FY 2020-21</u>
Recurring Sources of Funds							
<u>Operating Funds</u>							
General Fund	\$ 96,293,996	\$ 98,631,485	\$ 99,750,453	\$ 105,811,967	7.28%	\$ 109,118,474	\$ 111,610,395
Hotel/Motel Tax Fund	617,657	660,000	597,593	610,000	(7.58%)	625,000	640,000
Court Security Fund	94,274	82,000	87,000	84,000	2.44%	84,000	84,000
Juvenile Case Management Fund	193,370	177,500	180,000	180,000	1.41%	180,000	180,000
Public Safety Grants Fund	20,726	19,800	19,300	19,300	(2.53%)	19,300	19,300
Commercial Motor Vehicles Enforcement Fund	124,727	101,500	127,000	128,000	26.11%	128,000	128,000
Confiscated Asset Fund	304,505	202,000	145,380	155,000	(23.27%)	150,000	150,000
Economic Development Grants Fund	1,781,022	2,120,540	2,131,731	2,450,554	15.56%	2,818,137	3,240,858
Utility Rate Review Fund	25,000	25,000	25,000	25,000	0.00%	25,000	25,000
General Special Revenue Fund	80,994	100,000	338,680	102,000	2.00%	102,000	102,000
Utility Fund	39,781,286	44,911,336	44,361,156	46,490,279	3.52%	50,758,380	54,315,849
Golf Course Fund	1,134,012	871,727	728,498	197,028	(77.40%)	635,565	699,141
Solid Waste Fund	9,854,860	10,265,616	10,233,636	10,602,505	3.28%	11,023,892	11,488,840
Fleet Services Fund	3,060,706	3,009,208	3,059,947	3,189,678	6.00%	3,229,881	3,268,517
Risk Management Fund	2,139,578	2,217,968	2,270,968	2,265,968	2.16%	2,375,766	2,420,766
Administrative Services Fund	16,930,373	17,421,565	17,474,815	17,920,725	2.87%	18,598,560	19,069,351
Employee Health and Disability Fund	10,667,713	12,345,000	12,888,000	15,069,492	22.07%	17,069,358	19,269,211
Public Improvement Districts	-	571,608	571,608	1,447,982	153.32%	1,447,982	1,447,982
Total Operating Funds	183,104,799	193,162,245	194,419,157	205,301,497	6.28%	216,941,314	226,711,228
<u>Debt Service Funds</u>							
General Debt Service Fund	21,604,100	22,303,132	22,132,961	23,389,577	4.87%	21,094,621	19,386,914
Utility Debt Service Fund	1,792,001	1,531,271	1,447,936	1,674,313	9.34%	2,519,511	2,480,049
Golf Debt Service Fund	373,661	-	-	67,349	100.00%	343,144	343,144
Total Debt Service Funds	23,769,762	23,834,403	23,580,897	25,131,239	5.44%	23,957,276	22,210,107
<u>Fleet Replacement Funds</u>							
General Fleet Replacement Fund	2,633,988	3,579,363	2,791,312	3,138,971	(12.30%)	3,080,769	3,028,290
Utility Fleet Replacement Fund	387,384	565,022	356,652	622,549	10.18%	518,150	546,924
Golf Fleet Replacement Fund	106,576	135,727	121,898	124,476	(8.29%)	123,451	139,214
Total Replacement Funds	3,127,948	4,280,112	3,269,862	3,885,996	(9.21%)	3,722,370	3,714,428
Total Recurring Sources of Funds	210,002,509	221,276,760	221,269,916	234,318,732	5.89%	244,620,960	252,635,763

City of Carrollton
Fiscal Year 2018-19 Approved Budget

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

	ACTUAL FY 2016-17	BUDGET FY 2017-18	ESTIMATE FY 2017-18	BUDGET FY 2018-19	% CHNG BUD/BUD	FORECAST FY 2019-20	FORECAST FY 2020-21
Recurring Uses of Funds							
Operating Funds							
General Fund	\$ 92,286,740	\$ 98,631,485	\$ 98,004,357	\$ 105,811,967	7.28%	\$ 109,073,643	\$ 112,089,167
Hotel/Motel Tax Fund	672,567	815,000	775,000	895,000	9.82%	1,035,000	1,200,000
Court Security Fund	108,325	136,150	113,000	125,992	(7.46%)	127,500	130,000
Juvenile Case Management Fund	123,582	516,100	180,000	488,983	(5.25%)	495,500	505,000
Public Safety Grants Fund	20,772	19,800	19,300	19,300	(2.53%)	19,300	19,300
Commercial Motor Vehicles Enforcement Fund	191,852	273,590	160,000	245,065	(10.43%)	128,000	128,000
Confiscated Asset Fund	94,512	830,242	550,000	484,115	(41.69%)	150,000	150,000
Economic Development Grants Fund	1,871,573	2,120,540	2,028,443	2,450,554	15.56%	2,818,137	3,240,858
Utility Rate Review Fund	22,638	340,552	30,000	342,914	0.69%	25,000	25,000
General Special Revenue Fund	113,033	423,483	160,000	695,924	64.33%	102,000	102,000
Utility Fund	37,836,859	42,742,452	41,729,737	44,853,544	4.94%	48,066,215	50,753,284
Golf Course Fund	1,569,459	590,854	655,162	391,990	(33.66%)	667,306	683,069
Solid Waste Fund	8,617,657	8,952,372	8,939,681	9,304,243	3.93%	9,641,135	10,066,486
Fleet Services Fund	2,838,891	3,009,208	3,059,947	3,189,678	6.00%	3,229,881	3,268,517
Risk Management Fund	1,677,911	2,435,397	2,350,723	2,397,983	(1.54%)	2,433,552	2,473,825
Administrative Services Fund	16,613,688	17,421,565	17,011,450	17,920,725	2.87%	18,547,079	19,029,684
Employee Health and Disability Fund	12,298,793	12,345,000	13,527,486	15,069,492	22.07%	17,069,358	19,269,211
Public Improvement Districts Fund	-	571,608	571,608	1,447,982	153.32%	1,447,982	1,447,982
Total Operating Funds	176,958,852	191,603,790	189,294,286	204,687,469	6.83%	213,628,606	223,133,401
Debt Service Funds							
General Debt Service Fund	21,463,123	22,529,793	22,525,526	23,322,955	3.52%	21,292,955	19,559,243
Utility Debt Service Fund	1,835,004	1,769,427	1,804,217	1,695,057	(4.20%)	2,560,057	2,560,057
Golf Debt Service Fund	373,661	-	-	57,349	100.00%	343,144	343,144
Total Debt Service Funds	23,671,788	24,299,220	24,329,743	25,075,361	3.19%	24,196,156	22,462,444
Fleet Replacement Funds							
General Fleet Replacement Fund	1,379,927	4,337,581	3,113,193	2,095,418	(51.69%)	2,260,904	2,020,057
Utility Fleet Replacement Fund	180,846	1,196,143	1,172,501	1,121,030	(6.28%)	98,752	321,231
Golf Fleet Replacement Fund	263,410	152,000	58,515	104,000	(31.58%)	75,000	151,500
Total Replacement Funds	1,824,183	5,685,724	4,344,209	3,320,448	(41.60%)	2,434,656	2,492,788
Total Recurring Uses of Funds	202,454,823	221,588,734	217,968,238	233,083,278	5.19%	240,259,418	248,088,633

City of Carrollton
Fiscal Year 2018-19 Approved Budget

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

	ACTUAL FY 2016-17	BUDGET FY 2017-18	ESTIMATE FY 2017-18	BUDGET FY 2018-19	% CHNG BUD/BUD	FORECAST FY 2019-20	FORECAST FY 2020-21
Non-recurring "One-time"							
Sources of Funds							
Operating Funds							
General Fund	\$ 11,918,444	\$ 12,459,192	\$ 15,207,299	\$ 13,590,579	9.08%	\$ 12,750,216	\$ 11,826,755
Hotel/Motel Tax Fund	54,910	155,000	177,407	285,000	83.87%	410,000	560,000
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	156,551	314,000	60,212	994,000	216.56%	156,500	-
Utility Rate Review Fund	-	-	-	-	0.00%	-	-
General Special Revenue Fund	-	-	-	-	0.00%	-	-
Utility Fund	-	2,915,000	2,915,000	-	(100.00%)	-	-
Golf Course Fund	733,710	-	-	121,626	0.00%	31,741	-
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	-	-	-	250,000	100.00%	-	-
Public Improvement Districts Fund	-	-	-	-	0.00%	-	-
Total Operating Funds	12,863,615	15,843,192	18,359,918	15,241,205	(3.80%)	13,348,457	12,386,755
Debt Service Funds							
General Debt Service Fund	-	-	-	-	0.00%	-	-
Utility Debt Service Fund	-	-	-	-	0.00%	-	-
Golf Debt Service Fund	-	-	-	-	0.00%	-	-
Total Debt Service Funds	-	-	-	-	0.00%	-	-
Fleet Replacement Funds							
General Fleet Replacement Fund	-	-	-	-	0.00%	-	-
Utility Fleet Replacement Fund	-	-	-	-	0.00%	-	-
Golf Fleet Replacement Fund	156,834	16,273	-	-	(100.00%)	-	-
Total Replacement Funds	156,834	16,273	-	-	0.00%	-	-
Total Non-recurring "One-time"							
Sources of Funds	13,020,449	15,859,465	18,359,918	15,241,205	(3.90%)	13,348,457	12,386,755

City of Carrollton
Fiscal Year 2018-19 Approved Budget

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

	<u>ACTUAL</u> <u>FY 2016-17</u>	<u>BUDGET</u> <u>FY 2017-18</u>	<u>ESTIMATE</u> <u>FY 2017-18</u>	<u>BUDGET</u> <u>FY 2018-19</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2019-20</u>	<u>FORECAST</u> <u>FY 2020-21</u>
Non-recurring "One-time"							
Uses of Funds							
<u>Operating Funds</u>							
General Fund	\$ 16,199,418	\$ 12,459,192	\$ 12,271,033	\$ 18,864,611	51.41%	\$ 12,214,050	\$ 11,331,053
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	314,000	163,500	994,000	216.56%	156,500	-
Utility Rate Review Fund	-	-	-	-	0.00%	-	-
General Special Revenue Fund	-	-	-	-	0.00%	-	-
Utility Fund	2,900,000	5,815,000	5,849,791	900,000	(84.52%)	1,900,000	2,900,000
Golf Course Fund	380,477	280,873	-	-	(100.00%)	-	-
Solid Waste Fund	1,198,746	1,313,244	1,324,353	1,298,262	(1.14%)	1,382,758	1,422,354
Fleet Services Fund	-	-	-	-	0.00%	-	-
Risk Management Fund	-	-	-	-	0.00%	-	-
Administrative Services Fund	752,363	-	1,097,619	-	0.00%	-	-
Employee Health and Disability Fund	-	-	-	-	0.00%	-	-
Public Improvement Districts Fund	-	-	-	-	0.00%	-	-
Total Operating Funds	21,497,004	20,182,309	20,706,296	22,056,873	9.29%	15,653,308	15,653,407
<u>Debt Service Funds</u>							
General Debt Service Fund	-	-	-	-	0.00%	-	-
Utility Debt Service Fund	-	-	-	-	0.00%	-	-
Golf Debt Service Fund	-	-	-	-	0.00%	-	-
Total Debt Service Funds	-	-	-	-	0.00%	-	-
<u>Fleet Replacement Funds</u>							
General Fleet Replacement Fund	-	-	-	-	0.00%	-	-
Utility Fleet Replacement Fund	-	-	-	-	0.00%	-	-
Golf Fleet Replacement Fund	-	-	-	-	0.00%	-	-
Total Replacement Funds	-	-	-	-	100.00%	-	-
Non-recurring "One-time"							
Uses of Funds	21,497,004	20,182,309	20,706,296	22,056,873	9.29%	15,653,308	15,653,407

City of Carrollton
 Fiscal Year 2018-19 Approved Budget

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

	<u>ACTUAL</u> <u>FY 2016-17</u>	<u>BUDGET</u> <u>FY 2017-18</u>	<u>ESTIMATE</u> <u>FY 2017-18</u>	<u>BUDGET</u> <u>FY 2018-19</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2019-20</u>	<u>FORECAST</u> <u>FY 2020-21</u>
Additional recurring sources or reductions in uses needed to maintain Target Fund Balance							
<u>Operating Funds</u>							
General Fund	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -
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%	-	-
Public Improvement Districts Fund	-	-	-	-	0.00%	-	-
Total Operating Funds	-	-	-	-	0.00%	-	-
<u>Debt Service Funds</u>							
General Debt Service Fund	-	-	-	-	0.00%	-	-
Utility Debt Service Fund	-	-	-	-	0.00%	-	-
Golf Debt Service Fund	-	-	-	-	0.00%	-	-
Total Debt Service Funds	-	-	-	-	0.00%	-	-
<u>Fleet Replacement Funds</u>							
General Fleet Replacement Fund	-	-	-	-	0.00%	-	-
Utility Fleet Replacement Fund	-	-	-	-	0.00%	-	-
Golf Fleet Replacement Fund	-	-	-	-	0.00%	-	-
Total Replacement Funds	-	-	-	-	-	-	-
Additional sources or reductions in uses needed to Maintain Target Fund Balance	-	-	-	-	0.00%	-	-

City of Carrollton
Fiscal Year 2018-19 Approved Budget

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

	<u>ACTUAL</u> <u>FY 2016-17</u>	<u>BUDGET</u> <u>FY 2017-18</u>	<u>ESTIMATE</u> <u>FY 2017-18</u>	<u>BUDGET</u> <u>FY 2018-19</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2019-20</u>	<u>FORECAST</u> <u>FY 2020-21</u>
Ending Fund Balance							
<u>Operating Funds</u>							
General Fund	\$ 17,985,418	\$ 16,213,395	\$ 22,667,780	\$ 17,393,748	7.28%	\$ 17,974,745	\$ 17,946,844
Hotel/Motel Tax Fund	-	-	-	-	0.00%	-	-
Court Security Fund	219,515	134,666	193,515	151,523	12.52%	108,023	62,023
Juvenile Case Management Fund	1,120,116	779,728	1,120,116	811,133	4.03%	495,633	170,633
Public Safety Grants Fund	-	-	-	-	0.00%	-	-
Commercial Motor Vehicles Enforcement Fund	150,065	-	117,065	-	0.00%	-	-
Confiscated Asset Fund	751,735	18,000	347,115	18,000	0.00%	18,000	18,000
Economic Development Grants Fund	-	-	-	-	0.00%	-	-
Utility Rate Review Fund	322,914	-	317,914	-	0.00%	-	-
General Special Revenue Fund	415,244	-	593,924	-	0.00%	-	-
Utility Fund	10,626,415	10,539,235	10,323,043	11,059,778	4.94%	11,851,943	12,514,508
Golf Course Fund	-	-	73,336	(0)	0.00%	0	16,072
Solid Waste Fund	430,398	400,000	400,000	400,000	0.00%	400,000	400,000
Fleet Services Fund	836,952	615,137	836,952	836,952	36.06%	836,952	836,952
Risk Management Fund	3,440,088	2,504,318	3,360,333	3,228,318	28.91%	3,170,532	3,117,473
Administrative Services Fund	2,107,190	1,431,909	1,472,936	1,472,936	2.87%	1,524,417	1,564,084
Employee Health and Disability Fund	3,293,983	2,015,063	2,654,497	2,904,497	44.14%	2,904,497	2,904,497
Public Improvement Districts Fund	-	-	-	-	0.00%	-	-
Total Operating Funds	<u>41,700,033</u>	<u>34,651,451</u>	<u>44,478,526</u>	<u>38,276,885</u>	<u>10.46%</u>	<u>39,284,743</u>	<u>39,551,086</u>
<u>Debt Service Funds</u>							
General Debt Service Fund	4,832,260	4,615,349	4,439,695	4,506,317	(2.36%)	4,307,983	4,135,654
Utility Debt Service Fund	2,147,650	1,791,369	1,791,369	1,770,625	(1.16%)	1,730,079	1,650,071
Golf Debt Service Fund	-	-	-	10,000	100.00%	10,000	10,000
Total Debt Service Funds	<u>6,979,910</u>	<u>6,406,718</u>	<u>6,231,064</u>	<u>6,276,942</u>	<u>(2.03%)</u>	<u>6,038,062</u>	<u>5,785,725</u>
<u>Fleet Replacement Funds</u>							
General Fleet Replacement Fund	4,343,579	3,476,684	4,021,698	5,065,251	45.69%	5,885,116	6,893,349
Utility Fleet Replacement Fund	1,702,891	1,035,487	887,042	388,561	(62.48%)	807,959	1,033,652
Golf Fleet Replacement Fund	-	-	63,383	83,859	100.00%	132,310	120,024
Total Replacement Funds	<u>6,046,470</u>	<u>4,512,171</u>	<u>4,972,123</u>	<u>5,537,671</u>	<u>22.73%</u>	<u>6,825,385</u>	<u>8,047,025</u>
Total Ending Fund Balances	<u>\$ 54,726,413</u>	<u>\$ 45,570,340</u>	<u>\$ 55,681,713</u>	<u>\$ 50,091,499</u>	<u>9.92%</u>	<u>\$ 52,148,190</u>	<u>\$ 53,383,837</u>



CARROLLTON

TEXAS

**COMBINED FUNDS
 CAPITAL PROJECTS FUNDS
 FISCAL YEAR 2019**

Unbudgeted Resources:

General and Public Safety Capital	\$ 19,560,492
Community Development	5,929,067
Parks	6,992,478
Streets	25,423,624
Drainage	956,600
Traffic	917,896
Tax Increment Reinvestment Zone	622,858
Utility	11,537,771
Golf Course	4,010,610
	<u>75,951,396</u>

Additional Projects: *

General and Public Safety Capital	19,560,492
Community Development	5,929,067
Parks	6,992,478
Streets	25,423,624
Drainage	956,600
Traffic	917,896
Tax Increment Reinvestment Zone	622,858
Utility	11,537,771
Golf Course	4,010,610
	<u>75,951,396</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

	2014-15	2015-16	2016-17	2017-18	2018-19
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	FTE	FTE	FTE	FTE	FTE
<u>GENERAL FUND</u>					
<u>Public Safety</u>					
Police Management Services	104.000	114.000	111.000	117.500	88.500
Police Operations	106.000	103.000	110.000	106.000	108.000
Police - COPS grant	-	-	-	2.000	2.000
Police - Detention	-	-	-	-	31.000
Dispatch	31.000	31.000	-	-	-
Fire Operations	144.000	144.000	159.000	156.000	155.000
Fire Support Services	14.000	14.000	14.000	14.500	16.500
Municipal Court	21.100	20.100	20.100	19.100	17.800
Environmental Services	20.500	20.500	21.500	21.500	21.500
Animal Services	11.000	10.500	10.500	11.000	11.000
Total Public Safety	451.600	457.100	446.100	447.600	451.300
<u>Culture & Leisure</u>					
Library	37.750	37.750	37.750	37.750	37.250
Leisure Services	5.000	6.000	6.000	7.000	9.000
Rosemeade Recreation Center	6.250	4.000	4.000	5.000	4.000
Crosby Recreation Center	5.000	4.000	4.000	3.000	4.000
Senior Center	3.250	3.000	3.000	3.000	1.000
A.W. Perry Museum	1.000	1.000	1.000	1.000	1.000
Athletics	28.000	29.000	31.000	33.000	3.000
Parks Operations	32.000	31.000	32.000	29.000	60.000
Tennis Center	-	-	-	-	-
Total Cultural & Recreational	118.250	115.750	118.750	118.750	119.250
<u>Development</u>					
Transportation Engineering	7.000	7.000	7.000	7.000	7.000
Civil Engineering	14.000	14.000	13.000	14.000	9.500
CIP Engineering	-	-	-	-	4.000
Traffic Operations	14.000	14.000	14.000	15.000	15.000
Streets	27.000	27.000	27.000	28.000	28.000
Drainage	9.000	9.000	9.000	10.000	10.000
Public Works Administration	14.000	14.000	14.000	5.000	5.000
Building Inspection	21.000	22.000	23.000	23.000	24.000
Planning	3.000	3.000	3.000	3.000	4.000
Economic Development	2.000	2.000	2.000	2.000	2.000
Transit Oriented Development	1.000	1.000	1.000	1.000	-
Total Development	112.000	113.000	113.000	108.000	108.500
Total General Fund	681.850	685.850	677.850	674.350	679.050
<u>UTILITY FUND</u>					
Water Production	14.000	14.000	14.000	16.000	16.000
Water Distribution	13.000	13.000	13.000	14.600	14.600
Wastewater Collection	9.000	9.000	9.000	10.000	10.000
Meter Repair Services	3.000	3.000	3.000	3.400	11.400
Water Concrete Replacement	13.000	13.000	13.000	14.000	14.000
Total Utility Fund	52.000	52.000	52.000	58.000	66.000
<u>FLEET SERVICES FUND</u>					
Fleet Services	0.500	0.500	0.500	0.500	0.800
<u>RISK SERVICES FUND</u>					
Risk Management	1.000	1.000	1.000	1.000	1.000

Personnel Schedule

	2014-15	2015-16	2016-17	2017-18	2018-19
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	FTE	FTE	FTE	FTE	FTE
<u>ADMINISTRATIVE SERVICES FUND</u>					
<u>General Government</u>					
City Manager's Office	8.750	8.000	8.000	7.000	6.000
Resolution Center	10.500	11.500	13.500	13.500	13.000
Organizational Development	2.000	2.000	2.000	2.000	-
Managed Competition & Strategic Planning	-	-	-	-	2.000
Marketing Services	4.500	4.500	4.750	6.750	7.000
City Attorney	6.025	5.900	6.150	6.150	7.700
Total General Government	31.775	31.900	34.400	35.400	35.700
<u>Administration</u>					
Finance Administration	3.000	3.000	3.000	3.000	3.500
Budget & Management Analysis	4.000	4.000	4.000	3.000	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	2.000	2.000	2.000	2.000	2.000
Utility Customer Service	19.500	19.500	19.500	19.500	9.500
Information Technology	1.000	1.000	1.000	1.000	2.000
Workforce Services	7.750	7.750	8.000	8.000	8.000
Facility Maintenance	7.500	7.500	7.500	7.500	7.200
Total Administration	54.250	54.250	54.500	53.500	44.700
Total Administrative Services Fund	86.025	86.150	88.900	88.900	80.400
<u>SPECIAL REVENUE FUNDS</u>					
Special Revenue Funds	3.000	3.000	3.000	3.000	3.000
<u>CAPITAL PROJECTS FUNDS</u>					
Capital Projects Fund	3.000	3.000	4.000	5.000	5.000
CITY TOTAL	827.375	831.500	827.250	830.750	835.250

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 2018-19 Approved Budget

GENERAL FUND

	ACTUAL FY 2016-17	BUDGET FY 2017-18	ESTIMATE FY 2017-18	BUDGET FY 2018-19	% CHNG BUD/BUD	FORECAST FY 2019-20	FORECAST FY 2020-21
Beginning Fund Balance	\$18,259,136	\$16,213,395	\$17,985,418	\$ 22,667,780	39.81%	\$ 17,393,748	\$ 17,929,914
Recurring Sources of Funds							
Taxes	67,147,954	70,314,845	70,560,865	77,473,852	10.18%	81,101,753	83,885,344
Franchise Fees	11,743,863	11,348,510	11,970,047	11,772,302	3.73%	11,592,317	11,428,444
Licenses and Permits	2,525,756	2,517,079	3,085,007	2,460,851	(2.23%)	2,460,851	2,460,851
Charges for Services	6,087,614	5,643,015	5,649,390	5,873,107	4.08%	5,873,107	5,873,107
Fines and Forfeitures	4,805,880	5,213,144	4,502,118	4,243,814	(18.59%)	4,026,625	3,820,295
Investment Income	661,901	630,000	950,000	997,500	58.33%	1,047,375	1,099,744
Miscellaneous	781,531	400,000	468,134	400,000	0.00%	400,000	400,000
Utility Operating Fund - Payment in Lieu of Taxes	2,539,497	2,564,892	2,564,892	2,590,541	1.00%	2,616,446	2,642,610
Total Recurring Sources of Funds	96,293,996	98,631,485	99,750,453	105,811,967	7.28%	109,118,474	111,610,395
Recurring Uses of Funds							
Personnel Services	58,953,967	62,074,469	61,774,610	67,545,859	8.81%	69,093,784	71,142,198
Supplies and Services	12,366,639	14,094,597	14,483,028	14,976,883	6.26%	16,243,444	16,708,990
Utilities	2,385,429	2,393,849	2,452,536	2,527,215	5.57%	2,568,195	2,610,008
Allocations*	16,603,872	18,088,698	17,288,814	18,811,165	3.99%	19,215,574	19,668,757
Capital Outlay	503,931	504,872	530,369	475,845	(5.75%)	477,646	484,214
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	(2,098)	-	-	-	0.00%	-	-
Total Recurring Uses of Funds	92,286,740	98,631,485	98,004,357	105,811,967	7.28%	109,073,643	112,089,167
Net Recurring Funds	4,007,256	-	1,746,096	0		44,831	(478,772)
Non-recurring "One-time" Sources of Funds							
Sales Tax	11,544,783	12,124,167	14,498,613	13,225,097	9.08%	12,384,734	11,461,273
Interfund loan repayment from Golf Fund	373,661	-	373,661	-	0.00%	-	-
Interfund loan repayment from Utility Fund	-	335,025	335,025	365,482	100.00%	365,482	365,482
Total Non-recurring "One-time" Sources of Funds	11,918,444	12,459,192	15,207,299	13,590,579	9.08%	12,750,216	11,826,755
Non-recurring "One-time" Uses of Funds							
Hotel Motel Tax Fund Subsidy	54,910	155,000	177,407	285,000	83.87%	410,000	560,000
Golf Course Subsidy	733,710	-	-	121,626	0.00%	31,741	-
Economic Development Grants Fund	156,551	314,000	60,212	994,000	216.56%	156,500	-
Transfer to Health Fund	-	-	-	250,000	100.00%	-	-
Police Bicycle Officers - start up costs	-	32,088	32,088	-	(100.00%)	-	-
Fire staffing additions - start up costs	-	222,182	222,182	-	(100.00%)	-	-
Fire Optimization Study	-	60,000	60,000	-	(100.00%)	-	-
One-time Compensation Adjustment	-	287,500	315,200	-	(100.00%)	-	-
Loan to Utility fund	-	2,915,000	2,915,000	-	(100.00%)	-	-
Fire Protection Engineer Vehicle	-	-	-	29,600	100.00%	-	-
Community Outreach Program/Public Education	-	-	-	38,100	100.00%	-	-
Fire Operations Intersection GPS Equipment	-	-	-	165,000	100.00%	165,000	-
Fire Infant Interactive Simulator	-	-	-	38,600	100.00%	-	-
CFBISD & LJSO SROs (2)	-	-	-	273,728	100.00%	-	-
Officers for a new beat (2)	-	-	-	99,032	100.00%	-	-
Police Investigative Vehicles	-	-	-	102,679	100.00%	-	-
Peak Demand Ambulance Program	-	-	-	393,536	100.00%	-	-
Tablet Purchases (Fire, Env. Svc., Parks, Civil Eng.)	-	-	-	31,276	100.00%	-	-
Fire CPR/Stop the Bleed Program	-	-	-	90,030	100.00%	-	-
Dredge Sancheater Pond	-	-	-	222,000	100.00%	-	-
Update Trail Master Plan	-	-	-	200,000	100.00%	-	-
Entry enhancements in Downtown Carrollton	-	-	-	250,000	100.00%	-	-
Parks Strategic Amenity Fund	125,000	500,000	500,000	500,000	0.00%	500,000	500,000
Leisure Services Equipment Fund	180,000	180,000	180,000	180,000	0.00%	180,000	180,000
ECG Monitor/Defibrillator Replacements	275,500	275,500	275,500	-	(100.00%)	-	-
Facility Maintenance Fund	950,000	950,000	950,000	950,000	0.00%	950,000	950,000
Other Capital Projects Funds	13,723,747	6,567,922	6,583,444	13,650,404	107.83%	9,820,809	9,141,053
Total Non-recurring "One-time" Uses of Funds	16,199,418	12,459,192	12,271,033	18,864,611	51.41%	12,214,050	11,331,053
Net Non-recurring "One-time" Funds	(4,280,974)	-	2,936,266	(5,274,032)		536,166	495,702
The Bottom Line - Net Recurring and Non-recurring Funds	(273,718)	-	4,682,362	(5,274,032)		580,997	16,930
Additional recurring sources or reductions in recurring uses needed to maintain Target Fund Balance	-	-	-	-		(44,831)	478,772
Ending Fund Balance	\$17,985,418	\$16,213,395	\$22,667,780	\$ 17,393,748	7.28%	\$ 17,929,914	\$ 18,425,616
Days of Recurring Uses of Funds	71	60	84	60		60	60

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

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**GENERAL FUND
RECURRING SOURCES OF FUNDS**

	ACTUAL FY 2016-17	AMENDED BUDGET FY 2017-18	ESTIMATE FY 2017-18	BUDGET FY 2018-19	% CHNG BUD/BUD	FORECAST FY 2019-20	FORECAST FY 2020-21
TAX REVENUES							
Ad Valorem Taxes							
Current taxes	\$ 41,472,751	\$ 44,090,891	\$ 44,323,593	\$ 49,157,946	11.49%	\$ 51,124,264	\$ 52,146,749
Delinquent taxes	150,864	235,000	180,000	180,000	(23.40%)	180,000	180,000
Total Ad Valorem Taxes	41,623,615	44,325,891	44,503,593	49,337,946	11.31%	51,304,264	52,326,749
Sales and Use Taxes							
City sales tax	25,046,261	25,547,186	25,547,186	27,621,618	8.12%	29,278,915	31,035,650
Mixed drink tax	191,881	191,768	210,086	214,288	11.74%	218,574	222,945
Total Sales and Use Taxes	25,238,142	25,738,954	25,757,272	27,835,906	8.15%	29,497,489	31,258,595
Penalty and Interest							
Penalty and interest	286,197	250,000	300,000	300,000	20.00%	300,000	300,000
TOTAL TAX REVENUE	67,147,954	70,314,845	70,560,865	77,473,852	10.18%	81,101,753	83,885,344
FRANCHISE FEES							
Electric	5,819,502	5,677,433	5,938,010	5,938,010	4.59%	5,938,010	5,938,010
Telephone	1,841,390	1,732,587	1,756,988	1,704,278	(1.63%)	1,653,150	1,603,556
Gas	1,314,064	1,347,216	1,522,450	1,537,675	14.14%	1,553,052	1,568,583
Cable	1,632,336	1,531,274	1,602,599	1,442,339	(5.81%)	1,298,105	1,168,295
Solid Waste	1,136,571	1,060,000	1,150,000	1,150,000	8.49%	1,150,000	1,150,000
TOTAL FRANCHISE FEES	11,743,863	11,348,510	11,970,047	11,772,302	3.73%	11,592,317	11,428,444
LICENSES AND PERMITS							
Permits	1,436,082	1,443,121	2,059,145	1,443,121	0.00%	1,443,121	1,443,121
Licenses and miscellaneous	129,707	120,878	153,180	120,878	0.00%	120,878	120,878
Comm. Services Apt. fees	210,920	210,000	240,000	210,920	0.44%	210,920	210,920
Comm. Services Food Program	303,250	308,000	250,000	303,250	(1.54%)	303,250	303,250
Single Family Rental Inspection	188,590	194,000	160,000	160,000	(17.53%)	160,000	160,000
Pollution control	162,498	140,000	125,000	125,000	(10.71%)	125,000	125,000
Comm. Services Misc. fees	377	500	2,000	2,000	300.00%	2,000	2,000
Environmental Health fees	975	580	425	425	(26.72%)	425	425
Environmental Health Pool Code fees	15,100	15,000	17,000	17,000	13.33%	17,000	17,000
County Vehicle Registration fee	78,257	85,000	78,257	78,257	(7.93%)	78,257	78,257
TOTAL LICENSES AND PERMITS	2,525,756	2,517,079	3,085,007	2,460,851	(2.23%)	2,460,851	2,460,851
CHARGES FOR SERVICES							
Public Safety							
Ambulance fees	2,069,083	2,080,613	2,025,111	2,025,111	(2.67%)	2,025,111	2,025,111
Ambulance Supplemental program	430,187	330,000	400,000	400,000	21.21%	400,000	400,000
Fingerprint fees	5,560	5,000	5,000	5,000	0.00%	5,000	5,000
Alarm Permit Fees	395,324	405,000	390,000	390,000	(3.70%)	390,000	390,000
False alarms	41,210	40,000	40,000	40,000	0.00%	40,000	40,000
Total Public Safety	2,941,364	2,860,613	2,860,111	2,860,111	(0.02%)	2,860,111	2,860,111
Culture and Leisure							
Softball Concession/Sales	20,113	12,000	20,000	20,000	66.67%	20,000	20,000
Misc. recreation fees/Rec rental fees	571,071	587,266	587,585	595,335	1.37%	595,335	595,335
Recreation class fees	457,667	443,229	512,274	710,274	60.25%	710,274	710,274
Sports Field Use	335,789	340,000	330,000	330,000	(2.94%)	330,000	330,000
Swimming pool fees	486,051	502,262	538,297	538,297	7.17%	538,297	538,297
Tennis Center fees	67,379	64,771	50,495	50,495	(22.04%)	50,495	50,495
Athletic program fees	264,406	249,394	227,900	227,900	(8.62%)	227,900	227,900
Library meeting room fees	20,962	20,000	15,000	15,000	(25.00%)	15,000	15,000
Library county contract	58,002	51,120	57,728	57,728	12.93%	57,728	57,728
Total Culture and Leisure	2,281,440	2,270,042	2,339,279	2,545,029	12.11%	2,545,029	2,545,029

(continued)

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

	ACTUAL FY 2016-17	AMENDED BUDGET FY 2017-18	ESTIMATE FY 2017-18	BUDGET FY 2018-19	% CHNG BUD/BUD	FORECAST FY 2019-20	FORECAST FY 2020-21
CHARGES FOR SERVICES (continued)							
Other							
Animal control fees	\$ 49,463	\$ 51,000	\$ 60,000	\$ 75,367	47.78%	\$ 75,367	\$ 75,367
Developers' inspection fees	501,423	200,000	100,000	100,000	(50.00%)	100,000	100,000
Planning fees	39,078	40,500	20,000	20,000	(50.62%)	20,000	20,000
Mowing assessments	65,945	20,000	20,000	22,600	13.00%	22,600	22,600
Sales to other cities	208,901	200,860	250,000	250,000	24.46%	250,000	250,000
Total Other	<u>864,810</u>	<u>512,360</u>	<u>450,000</u>	<u>467,967</u>	<u>(8.66%)</u>	<u>467,967</u>	<u>467,967</u>
TOTAL CHARGES FOR SERVICES	<u>6,087,614</u>	<u>5,643,015</u>	<u>5,649,390</u>	<u>5,873,107</u>	<u>4.08%</u>	<u>5,873,107</u>	<u>5,873,107</u>
FINES AND FORFEITURES							
Municipal court fines	3,329,577	3,598,290	3,133,132	2,948,277	(18.06%)	2,800,863	2,660,820
Court admin fee	30,070	33,227	28,000	26,600	(19.94%)	25,270	24,007
Dismiss/arrest fees	770,716	858,030	714,822	679,081	(20.86%)	645,127	612,871
Warrant fees	454,023	494,783	433,964	412,266	(16.68%)	391,653	372,070
Child Safety	42,001	45,437	40,000	38,000	(16.37%)	36,100	34,295
Traffic - local	61,862	68,128	55,000	52,250	(23.31%)	49,638	47,156
Expungement fee	-	-	-	-	0.00%	-	-
Judicial efficiency	7,368	8,189	7,000	6,650	(18.79%)	6,318	6,002
Impound fines	10,317	10,100	3,200	3,040	(69.90%)	2,888	2,744
Library fees and fines	80,642	79,790	70,000	61,500	(22.92%)	53,425	45,754
Charges for lost books	19,304	17,170	17,000	16,150	(5.94%)	15,343	14,576
TOTAL FINES AND FORFEITURES	<u>4,805,880</u>	<u>5,213,144</u>	<u>4,502,118</u>	<u>4,243,814</u>	<u>(18.59%)</u>	<u>4,026,625</u>	<u>3,820,295</u>
INVESTMENT INCOME	<u>661,901</u>	<u>630,000</u>	<u>950,000</u>	<u>997,500</u>	<u>58.33%</u>	<u>1,047,375</u>	<u>1,099,744</u>
MISCELLANEOUS REVENUE	<u>781,531</u>	<u>400,000</u>	<u>468,134</u>	<u>400,000</u>	<u>0.00%</u>	<u>400,000</u>	<u>400,000</u>
UTILITY OPERATING FUND - PAYMENT IN LIEU OF TAXES	<u>2,539,497</u>	<u>2,564,892</u>	<u>2,564,892</u>	<u>2,590,541</u>	<u>1.00%</u>	<u>2,616,446</u>	<u>2,642,610</u>
TOTAL RECURRING SOURCES OF FUNDS	<u>\$ 96,293,996</u>	<u>\$ 98,631,485</u>	<u>\$ 99,750,453</u>	<u>\$ 105,811,967</u>	<u>7.28%</u>	<u>\$109,118,474</u>	<u>\$111,610,395</u> (concluded)

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

	<u>ACTUAL FY 2016-17</u>	<u>AMENDED BUDGET FY 2017-18</u>	<u>ESTIMATE FY 2017-18</u>	<u>BUDGET FY 2018-19</u>	<u>% CHNG BUD/BUD</u>	<u>FORECAST FY 2019-20</u>	<u>FORECAST FY 2020-21</u>
GENERAL GOVERNMENT:							
City Council:							
Personnel Services	\$ 23,017	\$ 24,400	\$ 23,400	\$ 23,400	(4.10%)	\$ 23,400	\$ 23,400
Supplies and Services	39,028	135,904	133,806	106,700	(21.49%)	111,075	114,665
Utilities	6,612	6,597	6,522	6,654	0.86%	6,786	6,922
Allocations	124,944	129,192	129,192	134,994	4.49%	140,551	144,147
	<u>193,601</u>	<u>296,093</u>	<u>292,920</u>	<u>271,748</u>	<u>(8.22%)</u>	<u>281,812</u>	<u>289,134</u>
Non-Departmental:							
Personnel Services	91,981	1,776,749	183,034	2,967,872	67.04%	4,452,974	6,470,566
Supplies and Services	454,216	471,825	469,325	489,180	3.68%	514,765	537,875
Allocations	401,672	1,341,433	916,717	1,567,618	16.86%	1,530,884	1,570,399
	<u>947,869</u>	<u>3,590,007</u>	<u>1,569,076</u>	<u>5,024,670</u>	<u>39.96%</u>	<u>6,498,623</u>	<u>8,578,840</u>
TOTAL GENERAL GOVERNMENT	<u>1,141,470</u>	<u>3,886,100</u>	<u>1,861,996</u>	<u>5,296,418</u>	<u>36.29%</u>	<u>6,780,435</u>	<u>8,867,974</u>
PUBLIC SAFETY:							
Police Management Services:							
Personnel Services	9,575,845	9,757,182	10,075,012	8,595,156	(11.91%)	8,599,590	8,604,763
Supplies and Services	983,374	1,592,121	1,603,169	1,537,546	(3.43%)	1,547,646	1,560,822
Utilities	86,142	79,834	86,458	88,097	10.35%	89,770	91,477
Allocations	1,315,551	1,301,244	1,301,244	1,355,976	4.21%	1,412,522	1,446,444
Capital Outlay	6,030	12,702	19,249	5,010	(60.56%)	5,010	5,010
	<u>11,966,942</u>	<u>12,743,083</u>	<u>13,085,132</u>	<u>11,581,785</u>	<u>(9.11%)</u>	<u>11,654,538</u>	<u>11,708,516</u>
Police Operations:							
Personnel Services	11,724,299	11,895,970	12,023,062	12,493,489	5.02%	12,498,232	12,503,765
Supplies and Services	1,009,040	1,058,220	1,109,748	1,181,463	11.65%	1,206,454	1,239,456
Utilities	28,479	23,099	36,430	37,159	60.87%	37,902	38,660
Allocations	2,654,442	2,862,967	2,708,888	2,905,950	1.50%	2,928,653	2,881,905
Capital Outlay	14,411	24,662	74,912	18,677	(24.27%)	19,641	25,925
	<u>15,430,671</u>	<u>15,864,918</u>	<u>15,953,040</u>	<u>16,636,738</u>	<u>4.86%</u>	<u>16,690,882</u>	<u>16,689,711</u>
Detention Center:							
Personnel Services	-	-	-	1,880,941	100.00%	1,880,941	1,880,941
Supplies and Services	-	-	-	83,675	100.00%	83,675	84,822
Utilities	-	-	-	-	0.00%	-	-
Allocations	-	-	-	-	0.00%	-	-
Capital Outlay	-	-	-	1,800	100.00%	1,800	1,800
	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,966,416</u>	<u>0.00%</u>	<u>1,966,416</u>	<u>1,967,563</u>
Total Police Department	<u>27,397,613</u>	<u>28,608,001</u>	<u>29,038,172</u>	<u>30,184,939</u>	<u>5.51%</u>	<u>30,311,836</u>	<u>30,365,790</u>
Fire Operations:							
Personnel Services	18,574,048	17,917,739	19,491,560	19,567,430	9.21%	19,626,835	19,634,652
Supplies and Services	1,959,844	1,861,762	2,094,008	2,165,320	16.30%	2,217,975	2,269,794
Utilities	111,372	112,619	115,581	117,487	4.32%	119,432	121,418
Allocations	3,382,612	3,820,581	3,656,697	3,858,487	0.99%	3,883,624	4,030,286
Capital Outlay	-	24,000	24,000	24,000	0.00%	24,000	24,000
	<u>24,027,876</u>	<u>23,736,701</u>	<u>25,381,846</u>	<u>25,732,724</u>	<u>8.41%</u>	<u>25,871,866</u>	<u>26,080,150</u>
Fire Support Services:							
Personnel Services	1,846,468	2,111,572	2,138,101	2,141,692	1.43%	2,142,431	2,143,293
Supplies and Services	123,988	140,566	146,483	172,173	22.49%	173,986	176,044
Utilities	5,280	5,267	5,746	5,860	11.26%	5,978	6,098
Allocations	255,495	282,832	275,517	288,977	2.17%	313,360	331,407
Capital Outlay	-	-	-	-	0.00%	-	-
	<u>2,231,231</u>	<u>2,540,237</u>	<u>2,565,847</u>	<u>2,608,702</u>	<u>2.70%</u>	<u>2,635,755</u>	<u>2,656,842</u>
Total Fire Department	<u>26,259,107</u>	<u>26,276,938</u>	<u>27,947,693</u>	<u>28,341,426</u>	<u>7.86%</u>	<u>28,507,621</u>	<u>28,736,992</u>

(continued)

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

	<u>ACTUAL FY 2016-17</u>	<u>AMENDED BUDGET FY 2017-18</u>	<u>ESTIMATE FY 2017-18</u>	<u>BUDGET FY 2018-19</u>	<u>% CHNG BUD/BUD</u>	<u>FORECAST FY 2019-20</u>	<u>FORECAST FY 2020-21</u>
PUBLIC SAFETY (continued):							
Environmental Services:							
Personnel Services	1,575,224	1,647,512	1,757,329	1,727,457	4.85%	1,729,494	1,731,697
Supplies and Services	373,061	450,797	430,059	465,708	3.31%	469,980	474,277
Utilities	10,151	10,127	10,014	10,215	0.87%	10,419	10,627
Allocations	554,007	560,247	560,862	576,316	2.87%	599,888	614,374
Capital Outlay	24,414	-	-	8,141	100.00%	8,147	8,147
	<u>2,536,857</u>	<u>2,668,683</u>	<u>2,758,264</u>	<u>2,787,837</u>	<u>4.46%</u>	<u>2,817,928</u>	<u>2,839,122</u>
Emergency Dispatch:							
Personnel Services	\$ 15,084	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -
Supplies and Services	2,464,431	2,525,304	2,525,304	2,416,177	(4.32%)	3,662,154	3,881,883
Utilities	-	-	-	-	0.00%	-	-
Allocations	392,016	412,840	412,840	430,608	4.30%	448,485	459,498
Capital Outlay	-	-	-	-	0.00%	-	-
	<u>2,871,531</u>	<u>2,938,144</u>	<u>2,938,144</u>	<u>2,846,785</u>	<u>(3.11%)</u>	<u>4,110,639</u>	<u>4,341,381</u>
Animal Services							
Personnel Services	626,838	665,029	643,657	706,713	6.27%	707,473	707,776
Supplies and Services	82,682	89,029	79,893	136,043	52.81%	137,107	138,608
Utilities	45,961	43,699	51,562	52,540	20.23%	53,538	54,556
Allocations	200,329	218,319	218,765	226,693	3.84%	236,586	242,233
	<u>955,810</u>	<u>1,016,076</u>	<u>993,877</u>	<u>1,121,989</u>	<u>10.42%</u>	<u>1,134,704</u>	<u>1,143,173</u>
Municipal Court:							
Personnel Services	1,270,240	1,321,819	1,245,216	1,303,864	(1.36%)	1,304,185	1,304,561
Supplies and Services	175,352	297,646	300,450	317,921	6.81%	318,692	318,578
Utilities	39,051	42,356	37,226	37,835	(10.67%)	38,455	39,088
Allocations	1,220,849	1,238,661	1,238,661	1,296,570	4.68%	1,352,213	1,386,475
Capital Outlay	-	-	-	-	0.00%	-	-
	<u>2,705,492</u>	<u>2,900,482</u>	<u>2,821,553</u>	<u>2,956,190</u>	<u>1.92%</u>	<u>3,013,545</u>	<u>3,048,702</u>
TOTAL PUBLIC SAFETY	<u>62,726,410</u>	<u>64,408,324</u>	<u>66,497,703</u>	<u>68,239,166</u>	<u>5.95%</u>	<u>69,896,273</u>	<u>70,475,160</u>
CULTURE AND LEISURE:							
Library:							
Personnel Services	2,035,448	2,169,071	2,192,118	2,300,606	6.06%	2,301,515	2,302,576
Supplies and Services	295,171	343,443	345,870	346,939	1.02%	353,998	361,115
Utilities	118,896	127,180	119,202	121,386	(4.56%)	123,612	125,884
Allocations	1,018,969	1,056,687	1,056,687	1,103,001	4.38%	1,148,629	1,177,334
Capital Outlay	323,495	326,628	326,628	326,628	0.00%	326,628	326,628
	<u>3,791,979</u>	<u>4,023,009</u>	<u>4,040,505</u>	<u>4,198,560</u>	<u>4.36%</u>	<u>4,254,382</u>	<u>4,293,537</u>
Leisure Services:							
Personnel Services	666,213	660,753	733,304	709,502	7.38%	709,664	709,854
Supplies and Services	134,086	154,371	154,166	155,446	0.70%	157,317	159,212
Utilities	897	863	864	885	2.55%	907	930
Allocations	150,600	149,123	149,123	155,579	4.33%	162,031	166,032
	<u>951,796</u>	<u>965,110</u>	<u>1,037,457</u>	<u>1,021,412</u>	<u>5.83%</u>	<u>1,029,919</u>	<u>1,036,028</u>
Athletics:							
Personnel Services	2,078,554	2,304,987	2,361,827	259,659	(88.73%)	261,332	263,284
Supplies and Services	1,066,194	994,502	1,047,775	458,566	(53.89%)	463,505	468,577
Utilities	389,684	375,100	386,578	286,538	(23.61%)	292,448	298,481
Allocations	590,139	596,020	596,949	610,191	2.38%	603,584	606,915
Capital Outlay	34,570	-	-	-	0.00%	-	-
	<u>4,159,141</u>	<u>4,270,609</u>	<u>4,393,129</u>	<u>1,614,954</u>	<u>(62.18%)</u>	<u>1,620,869</u>	<u>1,637,257</u>

(continued)

City of Carrollton
Fiscal Year 2018-19 Approved Budget

**GENERAL FUND
RECURRING USES OF FUNDS**

	<u>ACTUAL FY 2016-17</u>	<u>AMENDED BUDGET FY 2017-18</u>	<u>ESTIMATE FY 2017-18</u>	<u>BUDGET FY 2018-19</u>	<u>% CHNG BUD/BUD</u>	<u>FORECAST FY 2019-20</u>	<u>FORECAST FY 2020-21</u>
CULTURE AND LEISURE (continued):							
Parks Operations:							
Personnel Services	1,672,714	1,685,651	1,673,758	4,014,071	138.13%	4,014,980	4,016,041
Supplies and Services	917,852	1,036,982	1,108,195	1,817,900	75.31%	1,856,603	1,902,749
Utilities	327,109	372,660	369,155	513,474	37.79%	515,434	517,442
Allocations	628,433	647,852	633,881	647,627	(0.03%)	660,584	722,894
Capital Outlay	39,858	3,500	3,500	3,500	0.00%	4,000	4,000
	<u>3,585,966</u>	<u>3,746,645</u>	<u>3,788,489</u>	<u>6,996,572</u>	<u>86.74%</u>	<u>7,051,601</u>	<u>7,163,126</u>
Tennis Center:							
Supplies and Services	18,373	15,927	15,927	16,161	1.47%	16,398	16,637
Utilities	27,702	29,006	29,292	29,727	2.49%	30,172	30,625
Allocations	63,863	59,133	59,133	61,753	4.43%	64,302	65,926
	<u>109,938</u>	<u>104,066</u>	<u>104,352</u>	<u>107,641</u>	<u>3.44%</u>	<u>110,872</u>	<u>113,188</u>
Rosemeade Rec Center:							
Personnel Services	\$ 271,567	\$ 290,484	\$ 228,662	\$ 383,496	32.02%	\$ 383,561	\$ 385,637
Supplies and Services	349,351	330,741	334,433	430,667	30.21%	341,927	344,128
Utilities	60,485	57,514	62,836	63,985	11.25%	65,158	66,356
Allocations	285,854	297,167	297,167	310,265	4.41%	323,075	331,193
	<u>967,257</u>	<u>975,906</u>	<u>923,098</u>	<u>1,188,413</u>	<u>21.78%</u>	<u>1,113,721</u>	<u>1,127,314</u>
Crosby Rec Center:							
Personnel Services	209,266	240,376	205,216	284,535	18.37%	284,632	284,746
Supplies and Services	88,010	102,240	92,412	179,006	75.08%	105,703	107,684
Utilities	39,775	34,594	39,521	39,706	14.78%	40,404	41,117
Allocations	216,283	224,805	224,805	234,764	4.43%	244,445	250,617
	<u>553,334</u>	<u>602,015</u>	<u>561,954</u>	<u>738,011</u>	<u>22.59%</u>	<u>675,184</u>	<u>684,164</u>
Perry Museum							
Personnel Services	83,622	84,408	93,432	87,487	3.65%	87,645	87,645
Supplies and Services	24,118	21,992	23,132	22,246	1.15%	22,769	25,738
Utilities	8,687	7,994	7,505	8,789	9.94%	8,937	9,088
Allocations	53,198	56,381	56,381	58,867	4.41%	61,299	62,840
	<u>169,625</u>	<u>170,775</u>	<u>180,450</u>	<u>177,389</u>	<u>3.87%</u>	<u>180,650</u>	<u>185,311</u>
Senior Center:							
Personnel Services	221,533	218,810	101,696	218,589	(0.10%)	218,589	218,589
Supplies and Services	60,229	57,983	67,864	89,107	53.68%	60,307	61,684
Utilities	50,827	39,357	42,370	43,080	9.46%	43,806	44,545
Allocations	142,989	141,986	141,986	147,175	3.65%	153,229	157,039
Capital Outlay	-	-	-	-	0.00%	-	-
	<u>475,578</u>	<u>458,136</u>	<u>353,916</u>	<u>497,951</u>	<u>8.69%</u>	<u>475,931</u>	<u>481,857</u>
Total Parks and Recreation Department	<u>10,972,635</u>	<u>11,293,262</u>	<u>11,342,845</u>	<u>12,342,343</u>	<u>9.29%</u>	<u>12,258,747</u>	<u>12,428,245</u>
TOTAL CULTURE AND LEISURE	<u>14,764,614</u>	<u>15,316,271</u>	<u>15,383,350</u>	<u>16,540,903</u>	<u>8.00%</u>	<u>16,513,129</u>	<u>16,721,782</u>
DEVELOPMENT:							
Transportation Engineering:							
Personnel Services	718,596	756,436	682,159	813,571	7.55%	814,004	814,509
Supplies and Services	36,439	55,387	55,387	55,458	0.13%	56,043	56,682
Utilities	2,664	2,658	2,629	2,681	0.87%	2,735	2,789
Allocations	101,729	105,736	105,736	110,198	4.22%	114,791	117,556
Capital Outlay	18,822	63,048	63,048	67,800	7.54%	68,047	68,247
	<u>878,250</u>	<u>983,265</u>	<u>908,959</u>	<u>1,049,708</u>	<u>6.76%</u>	<u>1,055,620</u>	<u>1,059,783</u>

(continued)

City of Carrollton
Fiscal Year 2018-19 Approved Budget

**GENERAL FUND
RECURRING USES OF FUNDS**

	<u>ACTUAL</u> <u>FY 2016-17</u>	<u>AMENDED</u> <u>BUDGET</u> <u>FY 2017-18</u>	<u>ESTIMATE</u> <u>FY 2017-18</u>	<u>BUDGET</u> <u>FY 2018-19</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2019-20</u>	<u>FORECAST</u> <u>FY 2020-21</u>
DEVELOPMENT (continued):							
Civil Engineering:							
Personnel Services	804,570	981,995	491,499	636,494	(35.18%)	636,020	635,035
Supplies and Services	79,748	135,793	131,518	47,751	(64.84%)	48,434	48,943
Utilities	10,362	7,954	8,130	8,022	0.85%	8,183	8,347
Allocations	243,537	252,984	251,392	143,895	(43.12%)	149,375	152,540
Capital Outlay	10,599	38,186	16,886	14,772	(61.32%)	14,822	14,872
	<u>1,148,816</u>	<u>1,416,912</u>	<u>899,425</u>	<u>850,934</u>	<u>(39.94%)</u>	<u>856,834</u>	<u>859,737</u>
CIP Engineering:							
Personnel Services	-	-	-	428,260	100.00%	426,977	427,576
Supplies and Services	-	-	-	91,330	100.00%	92,244	93,166
Utilities	-	-	-	-	0.00%	-	-
Allocations	-	-	-	118,066	100.00%	122,920	126,084
Capital Outlay	-	-	-	3,371	100.00%	3,405	3,439
	<u>-</u>	<u>-</u>	<u>-</u>	<u>641,027</u>	<u>100.00%</u>	<u>645,546</u>	<u>650,265</u>
Traffic Operations:							
Personnel Services	851,296	928,384	942,708	974,631	4.98%	975,248	975,969
Supplies and Services	292,691	384,572	438,678	438,846	14.11%	445,805	456,143
Utilities	1,003,371	1,001,919	1,018,770	1,039,145	3.72%	1,059,928	1,081,127
Allocations	614,363	532,277	522,516	561,042	5.40%	583,233	594,645
Capital Outlay	-	10,000	-	-	100.00%	-	-
	<u>2,761,721</u>	<u>2,857,152</u>	<u>2,922,672</u>	<u>3,013,664</u>	<u>5.48%</u>	<u>3,064,214</u>	<u>3,107,884</u>
Streets:							
Personnel Services	\$ 1,264,468	\$ 1,583,771	\$ 1,371,895	\$ 1,680,722	6.12%	\$ 1,666,661	\$ 1,666,661
Supplies and Services	851,829	1,151,657	1,099,032	1,112,103	(3.43%)	1,126,628	1,141,464
Allocations	893,334	746,285	725,866	794,348	6.44%	828,589	837,180
Capital Outlay	11,535	-	-	-	0.00%	-	-
	<u>3,021,166</u>	<u>3,481,713</u>	<u>3,196,793</u>	<u>3,587,173</u>	<u>3.03%</u>	<u>3,621,878</u>	<u>3,645,305</u>
Drainage:							
Personnel Services	441,963	563,208	527,046	607,323	7.83%	607,696	608,132
Supplies and Services	165,342	222,317	210,273	212,676	(4.34%)	217,012	221,453
Allocations	430,705	359,219	353,962	382,046	6.35%	385,076	409,519
	<u>1,038,010</u>	<u>1,144,744</u>	<u>1,091,281</u>	<u>1,202,045</u>	<u>5.01%</u>	<u>1,209,784</u>	<u>1,239,104</u>
Building Inspection:							
Personnel Services	1,841,966	1,837,444	1,925,348	2,062,649	12.26%	2,063,337	2,064,162
Supplies and Services	86,973	106,992	109,597	111,735	4.43%	113,116	121,404
Utilities	6,932	6,917	6,839	6,976	0.85%	7,116	7,258
Allocations	397,707	412,669	411,789	435,767	5.60%	457,071	469,056
Capital Outlay	20,197	463	463	463	0.00%	463	463
	<u>2,353,775</u>	<u>2,364,485</u>	<u>2,454,036</u>	<u>2,617,590</u>	<u>10.70%</u>	<u>2,641,103</u>	<u>2,662,343</u>
Public Works Administration:							
Personnel Services	(124,032)	-	-	-	0.00%	-	-
Supplies and Services	(5,057)	40,000	40,000	-	(100.00%)	-	-
Utilities	(1,041)	-	2,429	-	0.00%	-	-
Allocations	-	-	-	-	0.00%	-	-
	<u>(130,130)</u>	<u>40,000</u>	<u>42,429</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Planning:							
Personnel Services	340,273	371,400	383,983	386,514	4.07%	386,632	386,632
Supplies and Services	50,504	60,454	60,454	60,970	0.85%	61,475	62,130
Utilities	3,736	4,246	4,650	4,703	10.76%	4,758	4,811
Allocations	197,850	205,455	205,455	214,549	4.43%	223,406	229,042
Capital Outlay	-	1,683	1,683	1,683	0.00%	1,683	1,683
	<u>592,363</u>	<u>643,238</u>	<u>656,225</u>	<u>668,419</u>	<u>3.91%</u>	<u>677,954</u>	<u>684,298</u>

(continued)

City of Carrollton
 Fiscal Year 2018-19 Approved Budget

**GENERAL FUND
 RECURRING USES OF FUNDS**

	<u>ACTUAL</u> <u>FY 2016-17</u>	<u>AMENDED</u> <u>BUDGET</u> <u>FY 2017-18</u>	<u>ESTIMATE</u> <u>FY 2017-18</u>	<u>BUDGET</u> <u>FY 2018-19</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2019-20</u>	<u>FORECAST</u> <u>FY 2020-21</u>
DEVELOPMENT (continued):							
Economic Development:							
Personnel Services	252,906	279,319	279,588	289,736	3.73%	289,736	289,736
Supplies and Services	189,770	256,070	256,070	258,070	0.78%	260,651	263,257
Utilities	2,295	2,289	2,227	2,271	(0.79%)	2,317	2,362
Allocations	72,402	76,603	76,603	79,843	4.23%	83,169	85,177
	<u>517,373</u>	<u>614,281</u>	<u>614,488</u>	<u>629,920</u>	<u>2.55%</u>	<u>635,873</u>	<u>640,532</u>
TOTAL DEVELOPMENT	<u>12,181,344</u>	<u>13,545,790</u>	<u>12,786,308</u>	<u>14,260,480</u>	<u>5.28%</u>	<u>14,408,806</u>	<u>14,549,251</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>(2,098)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
TOTAL RECURRING USES OF FUNDS	<u>\$ 92,286,740</u>	<u>\$ 98,631,485</u>	<u>\$ 98,004,357</u>	<u>\$ 105,811,967</u>	<u>7.28%</u>	<u>\$ 109,073,643</u>	<u>\$ 112,089,167</u> (concluded)

Special Revenue Funds

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

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

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

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

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

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

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

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

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

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



CARROLLTON

TEXAS

City of Carrollton
 Fiscal Year 2018-19 Approved Budget

HOTEL/MOTEL TAX FUND

	ACTUAL	BUDGET	ESTIMATE	BUDGET	% CHNG	FORECAST	FORECAST
	FY 2016-17	FY 2017-18	FY 2017-18	FY 2018-19	BUD/BUD	FY 2019-20	FY 2020-21
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -
Recurring Sources of Funds							
Occupancy Tax	503,959	550,000	520,000	535,000	(2.73%)	550,000	565,000
Event Revenues and Sponsorships	113,698	110,000	77,593	75,000	(31.82%)	75,000	75,000
Total Recurring Sources of Funds	<u>617,657</u>	<u>660,000</u>	<u>597,593</u>	<u>610,000</u>	<u>(7.58%)</u>	<u>625,000</u>	<u>640,000</u>
Recurring Uses of Funds							
Festival at the Switchyard	461,516	485,000	515,000	575,000	18.56%	640,000	715,000
Occupancy Tax Rebate Grant	211,051	330,000	260,000	320,000	(3.03%)	395,000	485,000
Total Recurring Uses of Fund	<u>672,567</u>	<u>815,000</u>	<u>775,000</u>	<u>895,000</u>	<u>9.82%</u>	<u>1,035,000</u>	<u>1,200,000</u>
Net Recurring Funds	(54,910)	(155,000)	(177,407)	(285,000)		(410,000)	(560,000)
Non-recurring "One-time" Sources of Funds							
Subsidy from General Fund Needed to Maintain a Positive Fund Balance	54,910	155,000	177,407	285,000	83.87%	410,000	560,000
The Bottom Line - Net Recurring and Non-recurring Funds	-	-	-	-		-	-
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>	<u>\$ -</u>	<u>\$ -</u>

City of Carrollton
 Fiscal Year 2018-19 Approved Budget

COURT SECURITY FUND

	<u>ACTUAL</u> <u>FY 2016-17</u>	<u>BUDGET</u> <u>FY 2017-18</u>	<u>ESTIMATE</u> <u>FY 2017-18</u>	<u>BUDGET</u> <u>FY 2018-19</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2019-20</u>	<u>FORECAST</u> <u>FY 2020-21</u>
Beginning Fund Balance	\$ 233,566	\$ 188,816	\$ 219,515	\$ 193,515	2.49%	\$ 151,523	\$ 108,023
Recurring Sources of Funds							
Fines and Forfeitures	91,942	80,000	84,000	80,000	0.00%	80,000	80,000
Investment Income	2,332	2,000	3,000	4,000	100.00%	4,000	4,000
Total Recurring Sources of Funds	<u>94,274</u>	<u>82,000</u>	<u>87,000</u>	<u>84,000</u>	<u>2.44%</u>	<u>84,000</u>	<u>84,000</u>
Recurring Uses of Funds							
Personnel Services	60,615	66,150	63,000	65,992	(0.24%)	67,500	70,000
Supplies and Services	47,710	70,000	50,000	60,000	(14.29%)	60,000	60,000
Total Recurring Uses of Funds	<u>108,325</u>	<u>136,150</u>	<u>113,000</u>	<u>125,992</u>	<u>(7.46%)</u>	<u>127,500</u>	<u>130,000</u>
The Bottom Line - Net Recurring Funds	(14,051)	(54,150)	(26,000)	(41,992)		(43,500)	(46,000)
Ending Fund Balance	<u>\$ 219,515</u>	<u>\$ 134,666</u>	<u>\$ 193,515</u>	<u>\$ 151,523</u>	<u>12.52%</u>	<u>\$ 108,023</u>	<u>\$ 62,023</u>

JUVENILE CASE MANAGEMENT FUND

	<u>ACTUAL</u> <u>FY 2016-17</u>	<u>BUDGET</u> <u>FY 2017-18</u>	<u>ESTIMATE</u> <u>FY 2017-18</u>	<u>BUDGET</u> <u>FY 2018-19</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2019-20</u>	<u>FORECAST</u> <u>FY 2020-21</u>
Beginning Fund Balance	\$ 1,050,328	\$ 1,118,328	\$ 1,120,116	\$ 1,120,116	0.16%	\$ 811,133	\$ 495,633
Recurring Sources of Funds							
Fines and Forfeitures	182,014	170,000	165,000	160,000	(5.88%)	160,000	160,000
Investment Income	11,356	7,500	15,000	20,000	166.67%	20,000	20,000
Total Recurring Sources of Funds	<u>193,370</u>	<u>177,500</u>	<u>180,000</u>	<u>180,000</u>	<u>1.41%</u>	<u>180,000</u>	<u>180,000</u>
Recurring Uses of Funds							
Personnel Services	123,342	116,100	130,000	138,983	19.71%	145,500	155,000
Supplies and Services	240	400,000	50,000	350,000	(12.50%)	350,000	350,000
Total Recurring Uses of Funds	<u>123,582</u>	<u>516,100</u>	<u>180,000</u>	<u>488,983</u>	<u>(5.25%)</u>	<u>495,500</u>	<u>505,000</u>
The Bottom Line -							
Net Recurring Funds	69,788	(338,600)	-	(308,983)		(315,500)	(325,000)
Ending Fund Balance	<u>\$ 1,120,116</u>	<u>\$ 779,728</u>	<u>\$ 1,120,116</u>	<u>\$ 811,133</u>	<u>4.03%</u>	<u>\$ 495,633</u>	<u>\$ 170,633</u>

PUBLIC SAFETY GRANTS FUND

	<u>ACTUAL</u> <u>FY 2016-17</u>	<u>BUDGET</u> <u>FY 2017-18</u>	<u>ESTIMATE</u> <u>FY 2017-18</u>	<u>BUDGET</u> <u>FY 2018-19</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2019-20</u>	<u>FORECAST</u> <u>FY 2020-21</u>
Beginning Fund Balance	\$ 46	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -
Recurring Sources of Funds							
Grant Revenue	20,705	19,800	19,300	19,300	(2.53%)	19,300	19,300
Investment Income	21	-	-	-	0.00%	-	-
Total Recurring Sources of Funds	<u>20,726</u>	<u>19,800</u>	<u>19,300</u>	<u>19,300</u>	<u>(2.53%)</u>	<u>19,300</u>	<u>19,300</u>
Recurring Uses of Funds							
Supplies and Services	275	10,500	10,000	10,000	(4.76%)	10,000	10,000
Capital Outlay	20,497	9,300	9,300	9,300	0.00%	9,300	9,300
Total Recurring Uses of Funds	<u>20,772</u>	<u>19,800</u>	<u>19,300</u>	<u>19,300</u>	<u>(2.53%)</u>	<u>19,300</u>	<u>19,300</u>
The Bottom Line -							
Net Recurring Funds	(46)	-	-	-		-	-
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>	<u>\$ -</u>	<u>\$ -</u>

COMMERCIAL MOTOR VEHICLES ENFORCEMENT FUND

	<u>ACTUAL</u> <u>FY 2016-17</u>	<u>BUDGET</u> <u>FY 2017-18</u>	<u>ESTIMATE</u> <u>FY 2017-18</u>	<u>BUDGET</u> <u>FY 2018-19</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2019-20</u>	<u>FORECAST</u> <u>FY 2020-21</u>
Beginning Fund Balance	\$ 217,190	\$ 172,090	\$ 150,065	\$ 117,065	(31.97%)	\$ -	\$ -
Recurring Sources of Funds							
Fines and Forfeitures	122,741	100,000	125,000	125,000	25.00%	125,000	125,000
Investment Income	<u>1,986</u>	<u>1,500</u>	<u>2,000</u>	<u>3,000</u>	<u>100.00%</u>	<u>3,000</u>	<u>3,000</u>
Total Recurring Sources of Funds	<u>124,727</u>	<u>101,500</u>	<u>127,000</u>	<u>128,000</u>	<u>26.11%</u>	<u>128,000</u>	<u>128,000</u>
Recurring Uses of Funds							
Supplies and Services	7,344	10,000	10,000	10,000	0.00%	10,000	10,000
Capital Outlay	<u>184,508</u>	<u>263,590</u>	<u>150,000</u>	<u>235,065</u>	<u>(10.82%)</u>	<u>118,000</u>	<u>118,000</u>
Total Recurring Uses of Funds	<u>191,852</u>	<u>273,590</u>	<u>160,000</u>	<u>245,065</u>	<u>(10.43%)</u>	<u>128,000</u>	<u>128,000</u>
The Bottom Line -							
Net Recurring Funds	(67,125)	(172,090)	(33,000)	(117,065)		-	-
Ending Fund Balance	<u>\$ 150,065</u>	<u>\$ -</u>	<u>\$ 117,065</u>	<u>\$ -</u>	<u>0.00%</u>	<u>\$ -</u>	<u>\$ -</u>

CONFISCATED ASSETS FUND

	<u>ACTUAL</u> <u>FY 2016-17</u>	<u>BUDGET</u> <u>FY 2017-18</u>	<u>ESTIMATE</u> <u>FY 2017-18</u>	<u>BUDGET</u> <u>FY 2018-19</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2019-20</u>	<u>FORECAST</u> <u>FY 2020-21</u>
Beginning Fund Balance	\$ 541,742	\$ 646,242	\$ 751,735	\$ 347,115	(46.29%)	\$ 18,000	\$ 18,000
Recurring Sources of Funds							
Confiscated Revenues	298,704	200,000	135,380	150,000	(25.00%)	150,000	150,000
Interest Income	5,801	2,000	10,000	5,000	150.00%	-	-
Total Recurring Sources of Funds	<u>304,505</u>	<u>202,000</u>	<u>145,380</u>	<u>155,000</u>	<u>(23.27%)</u>	<u>150,000</u>	<u>150,000</u>
Recurring Uses of Funds							
Supplies and Services	27,105	-	-	-	0.00%	-	-
Capital Outlay	67,407	830,242	550,000	484,115	(41.69%)	150,000	150,000
Total Recurring Uses of Funds	<u>94,512</u>	<u>830,242</u>	<u>550,000</u>	<u>484,115</u>	<u>(41.69%)</u>	<u>150,000</u>	<u>150,000</u>
The Bottom Line -							
Net Recurring Funds	209,993	(628,242)	(404,620)	(329,115)		-	-
Ending Fund Balance	<u>\$ 751,735</u>	<u>\$ 18,000</u>	<u>\$ 347,115</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 2016-17</u>	<u>AMENDED</u> <u>BUDGET</u> <u>FY 2017-18</u>	<u>ESTIMATE</u> <u>FY 2017-18</u>	<u>BUDGET</u> <u>FY 2018-19</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2019-20</u>	<u>FORECAST</u> <u>FY 2020-21</u>
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -
Recurring Sources of Funds							
Ad Valorem Taxes	1,781,022	2,120,540	2,131,731	2,450,554	15.56%	2,818,137	3,240,858
Recurring Uses of Funds							
Property Tax Rebate Grants	1,871,573	2,120,540	2,028,443	2,450,554	15.56%	2,818,137	3,240,858
Net Recurring Funds	(90,551)	-	103,288	-		-	-
Non-recurring "One-time" Sources of Funds							
Transfer from the General Fund	156,551	314,000	60,212	994,000	216.56%	156,500	-
Non-recurring "One-time" Uses of Funds							
Job Grants	66,000	314,000	163,500	994,000	216.56%	156,500	-
Net Non-recurring "One-time" Funds	90,551	-	(103,288)	-		-	-
The Bottom Line - Net Recurring and Non-recurring Funds	-	-	-	-		-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	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.

City of Carrollton
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UTILITY RATE REVIEW FUND

	<u>ACTUAL</u> <u>FY 2016-17</u>	<u>BUDGET</u> <u>FY 2017-18</u>	<u>ESTIMATE</u> <u>FY 2017-18</u>	<u>BUDGET</u> <u>FY 2018-19</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2019-20</u>	<u>FORECAST</u> <u>FY 2020-21</u>
Beginning Fund Balance	\$ 320,552	\$ 315,552	\$ 322,914	\$ 317,914	0.75%	\$ -	\$ -
Recurring Sources of Funds							
General Fund - Annual Allocation	25,000	25,000	25,000	25,000	0.00%	25,000	25,000
Recurring Uses of Funds							
Supplies and Services	22,638	340,552	30,000	342,914	0.69%	25,000	25,000
The Bottom Line - Net Recurring Funds	2,362	(315,552)	(5,000)	(317,914)		-	-
Ending Fund Balance	\$ 322,914	\$ -	\$ 317,914	\$ -	0.00%	\$ -	\$ -

City of Carrollton
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GENERAL SPECIAL REVENUE FUND

	ACTUAL FY 2016-17	BUDGET FY 2017-18	ESTIMATE FY 2017-18	BUDGET FY 2018-19	% CHNG BUD/BUD	FORECAST FY 2019-20	FORECAST FY 2020-21
Beginning Fund Balance	\$ 447,283	\$ 323,483	\$ 415,244	\$ 593,924	83.60%	\$ -	\$ -
Recurring Sources of Funds							
Donations and miscellaneous	70,840	75,000	75,000	75,000	0.00%	75,000	75,000
Fines and Forfeitures	8,880	25,000	261,930	25,000	0.00%	25,000	25,000
Interest Income	1,274	-	1,750	2,000	100.00%	2,000	2,000
Total Recurring Sources of Funds	<u>80,994</u>	<u>100,000</u>	<u>338,680</u>	<u>102,000</u>	<u>2.00%</u>	<u>102,000</u>	<u>102,000</u>
Recurring Uses of Funds							
Supplies and Services	111,003	413,483	150,000	683,924	65.41%	90,000	90,000
Capital Outlay	2,030	10,000	10,000	12,000	20.00%	12,000	12,000
Total Recurring Uses of Funds	<u>113,033</u>	<u>423,483</u>	<u>160,000</u>	<u>695,924</u>	<u>64.33%</u>	<u>102,000</u>	<u>102,000</u>
The Bottom Line -							
Net Recurring Funds	(32,039)	(323,483)	178,680	(593,924)		-	-
Ending Fund Balance	<u>\$ 415,244</u>	<u>\$ -</u>	<u>\$ 593,924</u>	<u>\$ -</u>	<u>0.00%</u>	<u>\$ -</u>	<u>\$ -</u>



CARROLLTON

TEXAS

Public Improvement Districts

Carrollton Castle Hills Public Improvement Districts 1 & 2 were established in 2016 and 2017 respectively to reimburse the developer for certain development costs. All costs of development are initially financed by the developer with the PID providing the specified reimbursements over twenty years.



CARROLLTON

TEXAS

PUBLIC IMPROVEMENT DISTRICTS

	<u>ACTUAL</u> <u>FY 2016-17</u>	<u>BUDGET</u> <u>FY 2017-18</u>	<u>ESTIMATE</u> <u>FY 2017-18</u>	<u>BUDGET</u> <u>FY 2018-19</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2019-20</u>	<u>FORECAST</u> <u>FY 2020-21</u>
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -
Recurring Sources of Funds							
Assessments	-	571,608	571,608	1,447,982	153.32%	1,447,982	1,447,982
Recurring Uses of Funds							
Supplies and Services	-	15,000	15,000	30,000	100.00%	30,000	30,000
Developer Reimbursement	-	556,608	556,608	1,417,982	154.75%	1,417,982	1,417,982
Total Recurring Uses of Funds	-	571,608	571,608	1,447,982	153.32%	1,447,982	1,447,982
The Bottom Line - Net Recurring Funds	-	-	-	-		-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -



CARROLLTON
T E X A S

General Debt Service Fund

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



CARROLLTON

TEXAS

City of Carrollton
 Fiscal Year 2018-19 Approved Budget

GENERAL DEBT SERVICE FUND

	<u>ACTUAL</u> <u>FY 2016-17</u>	<u>BUDGET</u> <u>FY 2017-18</u>	<u>ESTIMATE</u> <u>FY 2017-18</u>	<u>BUDGET</u> <u>FY 2018-19</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2019-20</u>	<u>FORECAST</u> <u>FY 2020-21</u>
Beginning Fund Balance	\$ 4,691,283	\$ 4,842,010	\$ 4,832,260	\$ 4,439,695	(8.31%)	\$ 4,506,317	\$ 4,307,983
Recurring Sources of Funds							
Ad valorem tax - current	21,467,725	22,178,132	22,052,961	23,264,577	4.90%	20,969,621	19,261,914
Ad valorem tax - delinquent	71,371	75,000	75,000	75,000	0.00%	75,000	75,000
Penalty and Interest	71,364	50,000	5,000	50,000	0.00%	50,000	50,000
Investment income	(6,360)	-	-	-	0.00%	-	-
Total Recurring Sources of Funds	<u>21,604,100</u>	<u>22,303,132</u>	<u>22,132,961</u>	<u>23,389,577</u>	<u>4.87%</u>	<u>21,094,621</u>	<u>19,386,914</u>
Recurring Uses of Funds							
Debt service	21,460,273	22,525,793	22,521,526	23,318,955	3.52%	21,288,955	19,555,243
Paying agent fees	2,850	4,000	4,000	4,000	0.00%	4,000	4,000
Total Recurring Uses of Funds	<u>21,463,123</u>	<u>22,529,793</u>	<u>22,525,526</u>	<u>23,322,955</u>	<u>3.52%</u>	<u>21,292,955</u>	<u>19,559,243</u>
The Bottom Line - Net Recurring Funds	140,977	(226,661)	(392,565)	66,622		(198,334)	(172,329)
Ending Fund Balance	<u>\$ 4,832,260</u>	<u>\$ 4,615,349</u>	<u>\$ 4,439,695</u>	<u>\$ 4,506,317</u>	<u>(2.36%)</u>	<u>\$ 4,307,983</u>	<u>\$ 4,135,654</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

TEXAS

City of Carrollton
Fiscal Year 2018-19 Approved Budget

UTILITY OPERATING FUND

	ACTUAL FY 2016-17	BUDGET FY 2017-18	ESTIMATE FY 2017-18	BUDGET FY 2018-19	% CHNG BUD/BUD	FORECAST FY 2019-20	FORECAST FY 2020-21
Beginning Fund Balance	\$ 11,581,988	\$ 11,270,351	\$ 10,626,415	\$ 10,323,043	(8.41%)	\$ 11,059,778	\$ 11,851,943
Recurring Sources of Funds							
Water Sales and Charges	24,190,406	28,209,065	27,346,314	26,799,388	(5.00%)	27,067,382	27,338,055
Sewer Sales and Charges	13,950,822	15,325,521	15,569,842	15,725,540	2.61%	15,882,796	16,041,624
Future Revenue from Rate Increase				2,510,351		6,353,203	9,481,170
Tag and Reconnect Fees	397,453	395,000	410,000	395,000	0.00%	395,000	395,000
Industrial Surcharge	708,403	465,000	500,000	465,000	0.00%	465,000	465,000
Backflow Prevention Charges	175,545	175,000	175,000	175,000	0.00%	175,000	175,000
Investment Income	138,249	141,750	160,000	200,000	41.09%	200,000	200,000
Miscellaneous	220,408	200,000	200,000	220,000	10.00%	220,000	220,000
Total Recurring Sources of Funds	39,781,286	44,911,336	44,361,156	46,490,279	3.52%	50,758,380	54,315,849
Recurring Uses of Funds							
Personnel Services	2,846,436	3,741,404	3,494,313	4,482,098	19.80%	4,524,862	4,625,107
Supplies and Services	25,550,910	30,032,162	29,453,437	31,062,920	3.43%	33,212,865	35,709,036
Utilities	947,273	880,713	855,932	869,226	(1.30%)	882,785	896,618
Allocations*	4,167,263	3,924,491	3,845,708	4,174,446	6.37%	4,309,746	4,399,864
Capital Outlay	-	67,519	67,519	-	(100.00%)	-	-
Prior Year's Cancelled Expenditures	(6,521)	-	-	-	0.00%	-	-
General Fund - Payment in Lieu of Taxes	2,539,497	2,564,892	2,564,892	2,590,541	1.00%	2,616,446	2,642,610
Utility Debt Service Funds	1,792,001	1,531,271	1,447,936	1,674,313	9.34%	2,519,511	2,480,049
Total Recurring Uses of Funds	37,836,859	42,742,452	41,729,737	44,853,544	4.94%	48,066,215	50,753,284
Net Recurring Funds	1,944,427	2,168,884	2,631,419	1,636,735		2,692,165	3,562,565
Non-recurring "One-time" Sources of Funds							
Loan from General Fund	-	2,915,000	2,915,000	-	(100.00%)	-	-
Non-recurring "One-time" Uses of Funds							
Water and Sewer Line Rehabilitation	2,900,000	900,000	900,000	900,000	0.00%	1,900,000	2,900,000
Debt Extinguishment	-	4,915,000	4,949,791	-	(100.00%)	-	-
Total Non-recurring Uses of Funds	2,900,000	5,815,000	5,849,791	900,000	(84.52%)	1,900,000	2,900,000
Net Non-recurring Funds	(2,900,000)	(2,900,000)	(2,934,791)	(900,000)		(1,900,000)	(2,900,000)
The Bottom Line - Net Recurring and Non-recurring Funds	(955,573)	(731,116)	(303,372)	736,735		792,165	662,565
Ending Fund Balance	\$ 10,626,415	\$ 10,539,235	\$ 10,323,043	\$ 11,059,778	4.94%	\$ 11,851,943	\$ 12,514,508
Days of Recurring Uses of Funds	103	90	90	90		90	90
Incremental % rate increase needed				7.9%		8.7%	5.6%

* 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**

	ACTUAL FY 2016-17	BUDGET FY 2017-18	ESTIMATE FY 2017-18	BUDGET FY 2018-19	% CHNG BUD/BUD	FORECAST FY 2019-20	FORECAST FY 2020-21
Water Production:							
Personnel Services	\$ 819,866	\$ 971,174	\$ 980,883	\$ 1,023,598	5.40%	\$ 1,023,956	\$ 1,024,373
Supplies and Services	14,467,446	15,800,144	15,402,800	14,630,805	(7.40%)	16,211,530	17,191,427
Utilities	895,713	812,609	788,187	800,754	(1.46%)	813,573	826,650
Allocations	2,030,599	2,015,013	2,008,719	2,120,215	5.22%	2,217,430	2,268,334
Capital Outlay	-	28,000	28,000	-	(100.00%)	-	-
	<u>18,213,624</u>	<u>19,626,940</u>	<u>19,208,589</u>	<u>18,575,372</u>	<u>(5.36%)</u>	<u>20,266,489</u>	<u>21,310,784</u>
Water Distribution:							
Personnel Services	674,196	948,071	813,119	1,017,828	7.36%	1,013,377	1,014,017
Supplies and Services	384,517	451,238	437,111	457,498	1.39%	465,182	464,086
Utilities	8,341	25,333	25,333	25,333	0.00%	25,333	25,333
Allocations	574,781	508,073	494,138	551,150	8.48%	577,525	582,272
	<u>1,641,835</u>	<u>1,932,715</u>	<u>1,769,701</u>	<u>2,051,809</u>	<u>6.16%</u>	<u>2,081,417</u>	<u>2,085,708</u>
Wastewater Collection:							
Personnel Services	499,518	630,681	608,200	658,702	4.44%	658,962	659,265
Supplies and Services	9,942,802	12,870,604	12,698,440	15,113,922	17.43%	15,663,261	17,188,032
Utilities	35,456	35,137	34,728	35,423	0.81%	36,131	36,854
Allocations	875,199	801,752	794,460	838,278	4.56%	868,200	896,539
	<u>11,352,975</u>	<u>14,338,174</u>	<u>14,135,828</u>	<u>16,646,325</u>	<u>16.10%</u>	<u>17,226,554</u>	<u>18,780,690</u>
Meter Repair Services:							
Personnel Services	186,142	173,199	362,306	646,402	273.21%	646,454	646,515
Supplies and Services	223,626	228,414	254,234	296,633	29.87%	300,073	301,718
Utilities	1,550	1,534	1,584	1,616	5.35%	1,648	1,681
Allocations	192,118	153,659	153,659	188,573	22.72%	199,642	203,579
	<u>603,436</u>	<u>556,806</u>	<u>771,783</u>	<u>1,133,224</u>	<u>103.52%</u>	<u>1,147,817</u>	<u>1,153,493</u>
Water Concrete Replacement:							
Personnel Services	666,714	858,892	718,555	866,952	0.94%	867,439	868,008
Supplies and Services	528,409	678,162	653,017	560,462	(17.36%)	569,219	560,173
Utilities	6,213	6,100	6,100	6,100	0.00%	6,100	6,100
Allocations	457,389	358,024	341,762	380,591	6.30%	406,121	406,759
Capital Outlay	-	39,519	39,519	-	(100.00%)	-	-
	<u>1,658,725</u>	<u>1,940,697</u>	<u>1,758,953</u>	<u>1,814,105</u>	<u>(6.52%)</u>	<u>1,848,879</u>	<u>1,841,040</u>
Non-departmental:							
Personnel Services	-	159,387	11,250	268,616	68.53%	314,674	412,929
Supplies and Services	4,110	3,600	7,835	3,600	0.00%	3,600	3,600
Allocations	37,177	87,970	52,970	95,639	8.72%	40,828	42,381
	<u>41,287</u>	<u>250,957</u>	<u>72,055</u>	<u>367,855</u>	<u>46.58%</u>	<u>359,102</u>	<u>458,910</u>
General Fund - Payment in Lieu of Taxes							
	<u>2,539,497</u>	<u>2,564,892</u>	<u>2,564,892</u>	<u>2,590,541</u>	<u>1.00%</u>	<u>2,616,446</u>	<u>2,642,610</u>
Utility Debt Service Funds							
	<u>1,792,001</u>	<u>1,531,271</u>	<u>1,447,936</u>	<u>1,674,313</u>	<u>9.34%</u>	<u>2,519,511</u>	<u>2,480,049</u>
Prior Years' Canceled Expenditures							
	<u>(6,521)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
TOTAL RECURRING USES OF FUNDS	<u>\$37,836,859</u>	<u>\$42,742,452</u>	<u>\$41,729,737</u>	<u>\$44,853,544</u>	<u>4.94%</u>	<u>\$48,066,215</u>	<u>\$50,753,284</u>

City of Carrollton
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UTILITY DEBT SERVICE FUND

	<u>ACTUAL</u> <u>FY 2016-17</u>	<u>BUDGET</u> <u>FY 2017-18</u>	<u>ESTIMATE</u> <u>FY 2017-18</u>	<u>BUDGET</u> <u>FY 2018-19</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2019-20</u>	<u>FORECAST</u> <u>FY 2020-21</u>
Beginning Fund Balance	\$ 2,190,653	\$ 2,029,525	\$ 2,147,650	\$ 1,791,369	(11.73%)	\$ 1,770,625	\$ 1,730,079
Recurring Sources of Funds							
From Utility Operating Fund	<u>1,792,001</u>	<u>1,531,271</u>	<u>1,447,936</u>	<u>1,674,313</u>	9.34%	<u>2,519,511</u>	<u>2,480,049</u>
Recurring Uses of Funds							
Debt service	1,834,379	1,433,777	1,468,567	1,328,950	(7.31%)	2,193,950	2,193,950
Interfund loan repayment	-	335,025	335,025	365,482	9.09%	365,482	365,482
Paying agent fees	<u>625</u>	<u>625</u>	<u>625</u>	<u>625</u>	0.00%	<u>625</u>	<u>625</u>
Total Recurring Uses of Funds	<u>1,835,004</u>	<u>1,769,427</u>	<u>1,804,217</u>	<u>1,695,057</u>	(4.20%)	<u>2,560,057</u>	<u>2,560,057</u>
The Bottom Line - Net Recurring Funds	(43,003)	(238,156)	(356,281)	(20,744)		(40,546)	(80,008)
Ending Fund Balance	<u>\$ 2,147,650</u>	<u>\$ 1,791,369</u>	<u>\$ 1,791,369</u>	<u>\$ 1,770,625</u>	(1.16%)	<u>\$ 1,730,079</u>	<u>\$ 1,650,071</u>

UTILITY FLEET REPLACEMENT FUND

	<u>ACTUAL</u> <u>FY 2016-17</u>	<u>BUDGET</u> <u>FY 2017-18</u>	<u>ESTIMATE</u> <u>FY 2017-18</u>	<u>BUDGET</u> <u>FY 2018-19</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2019-20</u>	<u>FORECAST</u> <u>FY 2020-21</u>
Beginning Fund Balance	\$ 1,496,353	\$ 1,666,608	\$ 1,702,891	\$ 887,042	(46.78%)	\$ 388,561	\$ 807,959
Recurring Sources of Funds							
Fleet replacement allocation	349,505	373,522	336,421	436,075	16.75%	490,420	498,924
Auction proceeds	21,014	181,500	4,231	176,474	(2.77%)	15,730	33,000
Investment income	16,865	10,000	16,000	10,000	0.00%	12,000	15,000
Total Recurring Sources of Funds	<u>387,384</u>	<u>565,022</u>	<u>356,652</u>	<u>622,549</u>	<u>10.18%</u>	<u>518,150</u>	<u>546,924</u>
Recurring Uses of Funds							
Allocations	28,621	29,593	29,593	30,930	4.52%	32,202	33,031
Capital outlay	152,225	1,166,550	1,142,908	1,090,100	(6.55%)	66,550	288,200
Total Recurring Uses of Funds	<u>180,846</u>	<u>1,196,143</u>	<u>1,172,501</u>	<u>1,121,030</u>	<u>(6.28%)</u>	<u>98,752</u>	<u>321,231</u>
The Bottom Line - Net Recurring Funds	206,538	(631,121)	(815,849)	(498,481)		419,398	225,693
Ending Fund Balance	<u>\$ 1,702,891</u>	<u>\$ 1,035,487</u>	<u>\$ 887,042</u>	<u>\$ 388,561</u>	<u>(62.48%)</u>	<u>\$ 807,959</u>	<u>\$ 1,033,652</u>

Golf Course Funds

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



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City of Carrollton
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GOLF COURSE OPERATING FUND

	ACTUAL FY 2016-17	BUDGET FY 2017-18	ESTIMATE FY 2017-18	BUDGET FY 2018-19	% CHNG BUD/BUD	FORECAST FY 2019-20	FORECAST FY 2020-21
Beginning Fund Balance	\$ 82,214	\$ -	\$ -	\$ 73,336	100.00%	\$ (0)	\$ 0
Recurring Sources of Funds							
Fleet Rental	83,569	135,727	121,298	123,726	(8.84%)	122,701	138,464
Course Revenues (1)	1,054,300	736,000	607,200	77,502	(89.47%)	517,064	564,877
Investment Income	(3,857)	-	-	(4,200)	(100.00%)	(4,200)	(4,200)
Total Recurring Sources of Funds	1,134,012	871,727	728,498	197,028	(77.40%)	635,565	699,141
Recurring Uses of Funds							
Supplies and Services	707,299	88,693	167,430	75,000	(15.44%)	75,000	75,000
Utilities	27,123	-	-	-	0.00%	-	-
Allocations	354,237	366,434	366,434	125,915	(65.64%)	126,461	126,461
Fleet Allocation	107,139	135,727	121,298	123,726	(8.84%)	122,701	138,464
Debt Service	373,661	-	-	67,349	100.00%	343,144	343,144
Total Recurring Uses of Funds	1,569,459	590,854	655,162	391,990	(33.66%)	667,306	683,069
Net Recurring Funds	(435,447)	280,873	73,336	(194,962)		(31,741)	16,072
Non-recurring "One-time" Sources of Funds							
Subsidy from the General Fund	733,710	-	-	121,626	0.00%	31,741	-
Non-recurring "One-time" Uses of Funds							
Transfer to Golf Fleet							
Replacement Fund	156,834	16,273	-	-	(100.00%)	-	-
Capital Projects	223,643	264,600	-	-	(100.00%)	-	-
Total Non-recurring "One-time" Uses of Funds	380,477	280,873	-	-	(100.00%)	-	-
Net Non-recurring Funds	353,233	(280,873)	-	121,626		31,741	-
The Bottom Line - Net Recurring and Non-recurring Funds	(82,214)	-	73,336	(73,336)		0	16,072
Ending Fund Balance	\$ -	\$ -	\$ 73,336	\$ (0)	0.00%	\$ 0	\$ 16,072

(1) The decrease in course revenues for Fiscal Year 2019 is due to the closure of the course during the construction of the Lakes Course. Beginning November 1, 2018, there will be 0% revenue share while the Lakes Course is closed.. This closure creates the need for a subsidy from the General Fund in Fiscal Years 2019 and 2020. Beginning October 1, 2019 the revenue share will decrease to 18.5% of net course revenues.

GOLF COURSE DEBT SERVICE FUND

	<u>ACTUAL</u> <u>FY 2016-17</u>	<u>BUDGET</u> <u>FY 2017-18</u>	<u>ESTIMATE</u> <u>FY 2017-18</u>	<u>BUDGET</u> <u>FY 2018-19</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2019-20</u>	<u>FORECAST</u> <u>FY 2020-21</u>
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	0.00%	\$ 10,000	\$ 10,000
Recurring Sources of Funds							
From Operating Fund	373,661	-	-	67,349	100.00%	343,144	343,144
Recurring Uses of Funds							
Interfund Loan Repayment	373,661	-	-	-	0.00%	-	-
Debt Service	-	-	-	57,349	100.00%	343,144	343,144
Total Recurring Uses of Funds	373,661	-	-	57,349		343,144	343,144
The Bottom Line - Net Recurring Funds	-	-	-	10,000		-	-
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,000</u>	<u>0.00%</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>

GOLF COURSE FLEET REPLACEMENT FUND

	<u>ACTUAL</u> <u>FY 2016-17</u>	<u>BUDGET</u> <u>FY 2017-18</u>	<u>ESTIMATE</u> <u>FY 2017-18</u>	<u>BUDGET</u> <u>FY 2018-19</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2019-20</u>	<u>FORECAST</u> <u>FY 2020-21</u>
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ 63,383	100.00%	\$ 83,859	\$ 132,310
Recurring Sources of Funds							
Fleet replacement allocation	107,139	135,727	121,298	123,726	(8.84%)	122,701	138,464
Auction proceeds	-	-	-	-	0.00%	-	-
Investment income	(563)	-	600	750	100.00%	750	750
Total Recurring Revenues	<u>106,576</u>	<u>135,727</u>	<u>121,898</u>	<u>124,476</u>	<u>(8.29%)</u>	<u>123,451</u>	<u>139,214</u>
Recurring Uses of Funds							
Capital outlay	<u>263,410</u>	<u>152,000</u>	<u>58,515</u>	<u>104,000</u>	<u>(31.58%)</u>	<u>75,000</u>	<u>151,500</u>
Net Recurring Funds	(156,834)	(16,273)	63,383	20,476		48,451	(12,286)
Non-recurring "One-time" Sources of Funds							
Transfer from Golf Operating Fund	<u>156,834</u>	<u>16,273</u>	<u>-</u>	<u>-</u>	<u>(100.00%)</u>	<u>-</u>	<u>-</u>
The Bottom Line - Net Recurring and Non-recurring Funds	-	-	63,383	20,476		48,451	(12,286)
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 63,383</u>	<u>\$ 83,859</u>	<u>100.00%</u>	<u>\$ 132,310</u>	<u>\$ 120,024</u>



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Solid Waste Operating Fund

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



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SOLID WASTE OPERATING FUND

	ACTUAL FY 2016-17	BUDGET FY 2017-18	ESTIMATE FY 2017-18	BUDGET FY 2018-19	% CHNG BUD/BUD	FORECAST FY 2019-20	FORECAST FY 2020-21
Beginning Fund Balance	\$ 391,941	\$ 400,000	\$ 430,398	\$ 400,000	0.00%	\$ 400,000	\$ 400,000
Recurring Sources of Funds							
Collection Fees-Residential	7,941,893	8,178,000	8,165,270	8,372,948	2.38%	8,602,302	8,945,871
Collection Fees-Apartments	1,897,322	2,072,616	2,048,366	2,205,558	6.41%	2,397,591	2,518,969
Investment Income	15,645	15,000	20,000	24,000	60.00%	24,000	24,000
Total Recurring Sources of Funds	<u>9,854,860</u>	<u>10,265,616</u>	<u>10,233,636</u>	<u>10,602,505</u>	<u>3.28%</u>	<u>11,023,892</u>	<u>11,488,840</u>
Recurring Uses of Funds							
Supplies and Services	7,671,627	7,969,233	7,956,542	8,280,434	3.91%	8,574,743	8,974,698
Allocations	946,030	983,139	983,139	1,023,809	4.14%	1,066,392	1,091,788
Total Recurring Uses of Funds	<u>8,617,657</u>	<u>8,952,372</u>	<u>8,939,681</u>	<u>9,304,243</u>	<u>3.93%</u>	<u>9,641,135</u>	<u>10,066,486</u>
Net Recurring Funds	1,237,203	1,313,244	1,293,955	1,298,262		1,382,758	1,422,354
Non-recurring "One-time" Uses of Funds							
Capital Projects - (alleys)	1,198,746	1,313,244	1,324,353	1,298,262	(1.14%)	1,382,758	1,422,354
The Bottom Line - Net Recurring and Non-recurring Funds	38,457	-	(30,398)	0		(0)	0
Ending Fund Balance	<u>\$ 430,398</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>0.00%</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>



CARROLLTON
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Internal Service Funds

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



CARROLLTON

TEXAS

Fleet Services Funds

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

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



CARROLLTON
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FLEET SERVICES FUND

	<u>ACTUAL</u> <u>FY 2016-17</u>	<u>BUDGET</u> <u>FY 2017-18</u>	<u>ESTIMATE</u> <u>FY 2017-18</u>	<u>BUDGET</u> <u>FY 2018-19</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2019-20</u>	<u>FORECAST</u> <u>FY 2020-21</u>
Beginning Fund Balance	\$ 615,137	\$ 615,137	\$ 836,952	\$ 836,952	36.06%	\$ 836,952	\$ 836,952
Recurring Sources of Funds							
Charges for Services	3,052,138	3,009,208	3,039,947	3,169,678	5.33%	3,209,881	3,248,517
Investment and Miscellaneous Income	8,568	-	20,000	20,000	100.00%	20,000	20,000
Total Recurring Sources of Funds	<u>3,060,706</u>	<u>3,009,208</u>	<u>3,059,947</u>	<u>3,189,678</u>	<u>6.00%</u>	<u>3,229,881</u>	<u>3,268,517</u>
Recurring Uses of Funds							
Personnel Services	96,244	42,924	87,814	102,281	138.28%	104,392	107,184
Fuel Supplies	657,532	750,787	750,787	750,787	0.00%	750,787	750,787
Other Supplies and Services	1,899,813	2,053,196	2,053,297	2,163,183	5.36%	2,194,757	2,226,962
Utilities	30,058	29,583	35,331	36,054	21.87%	36,794	37,548
Allocations	155,244	132,718	132,718	137,373	3.51%	143,151	146,036
Total Recurring Uses of Funds	<u>2,838,891</u>	<u>3,009,208</u>	<u>3,059,947</u>	<u>3,189,678</u>	<u>6.00%</u>	<u>3,229,881</u>	<u>3,268,517</u>
The Bottom Line -							
Net Recurring Funds	221,815	-	-	-		-	-
Ending Fund Balance	<u>\$ 836,952</u>	<u>\$ 615,137</u>	<u>\$ 836,952</u>	<u>\$ 836,952</u>	<u>36.06%</u>	<u>\$ 836,952</u>	<u>\$ 836,952</u>

GENERAL FLEET REPLACEMENT FUND

	ACTUAL FY 2016-17	BUDGET FY 2017-18	ESTIMATE FY 2017-18	BUDGET FY 2018-19	% CHNG BUD/BUD	FORECAST FY 2019-20	FORECAST FY 2020-21
Beginning Fund Balance	\$ 3,089,518	\$ 4,234,902	\$ 4,343,579	\$ 4,021,698	(5.03%)	\$ 5,065,251	\$ 5,885,116
Recurring Sources of Funds							
Fleet replacement allocation	2,444,797	2,769,163	2,425,575	2,554,215	(7.76%)	2,392,603	2,459,554
Auction proceeds	133,148	765,200	285,737	484,756	(36.65%)	588,166	468,736
Investment and Miscellaneous Income	56,043	45,000	80,000	100,000	122.22%	100,000	100,000
Total Recurring Sources of Funds	<u>2,633,988</u>	<u>3,579,363</u>	<u>2,791,312</u>	<u>3,138,971</u>	<u>(12.30%)</u>	<u>3,080,769</u>	<u>3,028,290</u>
Recurring Uses of Funds							
Allocations	134,745	139,321	139,321	145,618	4.52%	151,604	155,507
Capital outlay	1,245,182	4,198,260	2,973,872	1,949,800	(53.56%)	2,109,300	1,864,550
Total Recurring Uses of Funds	<u>1,379,927</u>	<u>4,337,581</u>	<u>3,113,193</u>	<u>2,095,418</u>	<u>(51.69%)</u>	<u>2,260,904</u>	<u>2,020,057</u>
The Bottom Line - Net Recurring Fund	1,254,061	(758,218)	(321,881)	1,043,553		819,865	1,008,233
Ending Fund Balance	<u>\$ 4,343,579</u>	<u>\$ 3,476,684</u>	<u>\$ 4,021,698</u>	<u>\$ 5,065,251</u>	<u>45.69%</u>	<u>\$ 5,885,116</u>	<u>\$ 6,893,349</u>

Risk Management Fund

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



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RISK MANAGEMENT FUND

	<u>ACTUAL FY 2016-17</u>	<u>BUDGET FY 2017-18</u>	<u>ESTIMATE FY 2017-18</u>	<u>BUDGET FY 2018-19</u>	<u>% CHNG BUD/BUD</u>	<u>FORECAST FY 2019-20</u>	<u>FORECAST FY 2020-21</u>
Beginning Fund Balance	\$ 2,978,421	\$ 2,721,747	\$ 3,440,088	\$ 3,360,333	23.46%	\$ 3,228,318	\$ 3,170,532
Recurring Sources of Funds							
Charges for Services	2,091,401	2,195,968	2,195,968	2,195,968	0.00%	2,305,766	2,350,766
Investment Income	48,177	22,000	75,000	70,000	218.18%	70,000	70,000
Total Recurring Sources of Funds	<u>2,139,578</u>	<u>2,217,968</u>	<u>2,270,968</u>	<u>2,265,968</u>	<u>2.16%</u>	<u>2,375,766</u>	<u>2,420,766</u>
Recurring Uses of Funds							
Administrative Cost :							
Personnel Services	91,750	101,379	98,578	109,078	7.59%	111,199	114,169
Supplies and Services	34,760	24,201	24,201	23,047	(4.77%)	23,666	22,713
Utilities	340	340	336	342	0.59%	350	356
Allocations	84,549	87,420	87,420	91,371	4.52%	95,127	97,576
Total Administrative Cost	<u>211,399</u>	<u>213,340</u>	<u>210,535</u>	<u>223,838</u>	<u>4.92%</u>	<u>230,342</u>	<u>234,814</u>
Self Insurance Cost :							
Insurance Policy Premiums	577,947	665,906	684,037	716,912	7.66%	744,974	780,112
Legal Fees	6,173	300,000	200,000	200,000	(33.33%)	200,000	200,000
Claims Administration Services	17,197	4,500	4,500	4,500	0.00%	4,500	4,500
Recoveries Fees	(274,100)	(185,000)	(185,000)	(185,000)	0.00%	(185,000)	(185,000)
Claims Paid	1,154,374	1,413,000	1,413,000	1,413,000	0.00%	1,413,000	1,413,000
Change in Long-term Risk Liability	(37,953)	-	-	-	0.00%	-	-
Allocations	22,874	23,651	23,651	24,733	4.57%	25,736	26,399
Total Self Insurance Cost	<u>1,466,512</u>	<u>2,222,057</u>	<u>2,140,188</u>	<u>2,174,145</u>	<u>(2.16%)</u>	<u>2,203,210</u>	<u>2,239,011</u>
Total Recurring Uses of Funds	<u>1,677,911</u>	<u>2,435,397</u>	<u>2,350,723</u>	<u>2,397,983</u>	<u>(1.54%)</u>	<u>2,433,552</u>	<u>2,473,825</u>
The Bottom Line - Net Recurring Funds	461,667	(217,429)	(79,755)	(132,015)		(57,786)	(53,059)
Ending Fund Balance	<u>\$ 3,440,088</u>	<u>\$ 2,504,318</u>	<u>\$ 3,360,333</u>	<u>\$ 3,228,318</u>	<u>28.91%</u>	<u>\$ 3,170,532</u>	<u>\$ 3,117,473</u>

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



CARROLLTON

TEXAS

Administrative Services Fund

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



CARROLLTON
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City of Carrollton
Fiscal Year 2018-19 Approved Budget

ADMINISTRATIVE SERVICES FUND

	<u>ACTUAL</u> <u>FY 2016-17</u>	<u>BUDGET</u> <u>FY 2017-18</u>	<u>ESTIMATE</u> <u>FY 2017-18</u>	<u>BUDGET</u> <u>FY 2018-19</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2019-20</u>	<u>FORECAST</u> <u>FY 2020-21</u>
Beginning Fund Balance	\$ 2,542,868	\$ 1,431,909	\$ 2,107,190	\$ 1,472,936	2.87%	\$ 1,472,936	\$ 1,524,417
Recurring Sources of Funds							
Overhead Allocations	16,494,657	17,054,815	17,054,815	17,490,725	2.56%	18,168,560	18,639,351
Charges for Services	136,535	100,000	130,000	130,000	30.00%	130,000	130,000
Investment Income	44,223	36,750	60,000	75,000	104.08%	75,000	75,000
Miscellaneous	254,958	230,000	230,000	225,000	(2.17%)	225,000	225,000
Total Recurring Sources of Funds	<u>16,930,373</u>	<u>17,421,565</u>	<u>17,474,815</u>	<u>17,920,725</u>	<u>2.87%</u>	<u>18,598,560</u>	<u>19,069,351</u>
Recurring Uses of Funds							
Personnel Services	7,303,967	7,453,894	7,099,905	7,612,310	2.13%	7,967,378	8,187,019
Supplies and Services	8,703,271	9,372,354	9,323,485	9,733,945	3.86%	9,990,802	10,244,771
Utilities	189,385	149,403	151,949	154,172	3.19%	156,440	158,757
Allocations*	211,175	237,505	235,463	211,198	(11.08%)	223,359	229,987
Capital Outlay	57,581	58,409	58,409	59,100	1.18%	59,100	59,150
Cancelled Encumbrances	(1,691)	-	(7,761)	-	0.00%	-	-
Technology Replacement Funds	150,000	150,000	150,000	150,000	0.00%	150,000	150,000
Total Recurring Uses of Funds	<u>16,613,688</u>	<u>17,421,565</u>	<u>17,011,450</u>	<u>17,920,725</u>	<u>2.87%</u>	<u>18,547,079</u>	<u>19,029,684</u>
Net Recurring Funds	316,685	-	463,365	-		51,481	39,667
Non-recurring "One-time" Uses of Funds							
<i>Capital Project Funds</i>	<u>752,363</u>	<u>-</u>	<u>1,097,619</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Total Non-recurring "One-time" Uses of Funds	<u>752,363</u>	<u>-</u>	<u>1,097,619</u>	<u>-</u>		<u>-</u>	<u>-</u>
The Bottom Line - Net Recurring and Non-recurring Funds	(435,678)	-	(634,254)	-		51,481	39,667
Ending Fund Balance	<u>\$ 2,107,190</u>	<u>\$ 1,431,909</u>	<u>\$ 1,472,936</u>	<u>\$ 1,472,936</u>	<u>2.87%</u>	<u>\$ 1,524,417</u>	<u>\$ 1,564,084</u>
Days of Recurring Uses of Funds	46	30	32	30		30	30

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

**ADMINISTRATIVE SERVICES FUND
RECURRING USES OF FUNDS**

	<u>ACTUAL</u> <u>FY 2016-17</u>	<u>BUDGET</u> <u>FY 2017-18</u>	<u>ESTIMATE</u> <u>FY 2017-18</u>	<u>BUDGET</u> <u>FY 2018-19</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2019-20</u>	<u>FORECAST</u> <u>FY 2020-21</u>
City Management:							
Personnel Services	\$ 1,363,334	\$ 1,112,391	\$ 1,012,675	\$ 983,515	(11.59%)	\$ 983,743	\$ 984,008
Supplies and Services	137,405	140,336	138,954	141,370	0.74%	143,845	145,740
Utilities	4,317	4,307	4,259	4,344	0.86%	4,431	4,520
Allocations	10,078	12,788	12,788	12,788	0.00%	13,427	13,427
	<u>1,515,134</u>	<u>1,269,822</u>	<u>1,168,676</u>	<u>1,142,017</u>	<u>(10.06%)</u>	<u>1,145,446</u>	<u>1,147,695</u>
Marketing Services:							
Personnel Services	479,297	552,196	508,720	588,787	6.63%	588,966	589,174
Supplies and Services	112,187	161,268	164,983	164,046	1.72%	162,640	165,236
Utilities	1,838	1,833	1,812	1,848	0.82%	1,885	1,923
Allocations	7,921	7,661	7,661	7,560	(1.32%)	9,314	9,314
	<u>601,243</u>	<u>722,958</u>	<u>683,176</u>	<u>762,241</u>	<u>5.43%</u>	<u>762,805</u>	<u>765,647</u>
City Attorney:							
Personnel Services	599,609	717,736	765,051	859,297	19.72%	859,365	859,445
Supplies and Services	116,527	55,389	85,220	75,799	36.85%	75,894	75,734
Utilities	2,441	2,435	2,407	2,456	0.86%	2,505	2,555
Allocations	6,098	6,283	6,283	6,283	0.00%	6,597	6,597
	<u>724,675</u>	<u>781,843</u>	<u>858,961</u>	<u>943,835</u>	<u>20.72%</u>	<u>944,361</u>	<u>944,331</u>
Non-Departmental:							
Personnel Services	-	69,731	34,985	247,013	254.24%	597,126	813,538
Supplies and Services	30,649	211,970	82,670	217,390	2.56%	223,430	228,887
Capital Outlay	57,413	58,000	58,000	58,000	0.00%	58,000	58,000
	<u>88,062</u>	<u>339,701</u>	<u>175,655</u>	<u>522,403</u>	<u>53.78%</u>	<u>878,556</u>	<u>1,100,425</u>
Finance Administration:							
Personnel Services	513,397	520,446	539,382	575,005	10.48%	575,313	575,673
Supplies and Services	459,919	472,890	472,915	503,365	6.44%	521,296	539,946
Utilities	1,537	1,533	1,515	1,546	0.85%	1,577	1,608
Allocations	6,766	8,090	8,090	8,090	0.00%	8,495	8,495
	<u>981,619</u>	<u>1,002,959</u>	<u>1,021,902</u>	<u>1,088,006</u>	<u>8.48%</u>	<u>1,106,681</u>	<u>1,125,722</u>
Accounting:							
Personnel Services	521,515	511,410	556,968	549,450	7.44%	549,831	549,776
Supplies and Services	146,180	163,036	163,036	167,649	2.83%	169,350	171,567
Utilities	2,071	2,066	2,043	2,085	0.92%	2,126	2,168
Allocations	5,298	6,123	6,123	6,123	0.00%	6,429	6,429
	<u>675,064</u>	<u>682,635</u>	<u>728,170</u>	<u>725,307</u>	<u>6.25%</u>	<u>727,736</u>	<u>729,940</u>
Budget and Management Analysis:							
Personnel Services	250,623	277,652	236,148	281,103	1.24%	281,168	281,244
Supplies and Services	5,685	16,270	7,995	16,351	0.50%	10,851	16,761
Utilities	1,692	1,688	1,669	1,703	0.89%	1,737	1,771
Allocations	3,294	1,823	1,823	1,823	0.00%	1,914	1,914
	<u>261,294</u>	<u>297,433</u>	<u>247,635</u>	<u>300,980</u>	<u>1.19%</u>	<u>295,670</u>	<u>301,690</u>
Purchasing:							
Personnel Services	169,023	180,324	238,699	166,109	(7.88%)	166,320	166,566
Supplies and Services	3,616	6,826	7,161	7,618	11.60%	7,668	7,718
Utilities	2,402	2,396	2,369	2,417	0.88%	2,465	2,514
Allocations	1,415	1,614	1,614	1,614	0.00%	1,695	1,695
	<u>176,456</u>	<u>191,160</u>	<u>249,843</u>	<u>177,758</u>	<u>(7.01%)</u>	<u>178,148</u>	<u>178,493</u>
General Services:							
Personnel Services	83,122	90,945	88,701	96,174	5.75%	96,271	96,385
Supplies and Services	36,789	51,444	52,719	54,519	5.98%	55,121	55,624
Utilities	2,830	2,823	2,792	2,847	0.85%	2,904	2,962
Allocations	1,127	1,217	1,217	2,923	140.18%	4,683	4,683
	<u>123,868</u>	<u>146,429</u>	<u>145,429</u>	<u>156,463</u>	<u>6.85%</u>	<u>158,979</u>	<u>159,654</u>

(continued)

City of Carrollton
Fiscal Year 2018-19 Approved Budget

**ADMINISTRATIVE SERVICES FUND
RECURRING USES OF FUNDS**

	<u>ACTUAL FY 2016-17</u>	<u>BUDGET FY 2017-18</u>	<u>ESTIMATE FY 2017-18</u>	<u>BUDGET FY 2018-19</u>	<u>% CHNG BUD/BUD</u>	<u>FORECAST FY 2019-20</u>	<u>FORECAST FY 2020-21</u>
Utility Customer Service:							
Personnel Services	\$ 1,034,922	\$ 1,086,592	\$ 845,824	\$ 568,511	(47.68%)	\$ 568,926	\$ 569,410
Supplies and Services	607,215	642,495	657,463	626,614	(2.47%)	633,331	640,584
Utilities	7,195	7,160	7,441	7,589	5.99%	7,741	7,895
Allocations	65,030	74,366	72,324	48,000	(35.45%)	49,000	50,000
	<u>1,714,362</u>	<u>1,810,613</u>	<u>1,583,052</u>	<u>1,250,714</u>	<u>(30.92%)</u>	<u>1,258,998</u>	<u>1,267,889</u>
Information Technology:							
Personnel Services	225,960	166,019	183,113	420,274	153.15%	420,274	420,274
Supplies and Services	6,027,975	6,456,766	6,438,494	6,687,122	3.57%	6,903,588	7,104,503
Utilities	26,047	26,932	26,121	26,644	(1.07%)	27,177	27,720
Allocations	45,944	52,483	52,483	52,483	0.00%	55,020	55,020
	<u>6,325,926</u>	<u>6,702,200</u>	<u>6,700,211</u>	<u>7,186,523</u>	<u>7.23%</u>	<u>7,406,059</u>	<u>7,607,517</u>
Workforce Services:							
Personnel Services	546,320	589,297	599,101	649,150	10.16%	649,150	649,150
Supplies and Services	95,548	95,194	88,232	96,555	1.43%	97,531	98,764
Utilities	3,929	3,919	3,876	3,953	0.87%	4,031	4,112
Allocations	6,046	6,570	6,570	6,570	0.00%	6,899	6,899
	<u>651,843</u>	<u>694,980</u>	<u>697,779</u>	<u>756,228</u>	<u>8.81%</u>	<u>757,611</u>	<u>758,925</u>
Facilities Services:							
Personnel Services	546,371	533,895	463,036	495,783	(7.14%)	495,880	495,994
Supplies and Services	793,949	837,468	878,774	910,333	8.70%	920,288	927,135
Utilities	121,882	81,168	84,536	85,409	5.22%	86,304	87,220
Allocations	46,376	50,351	50,351	48,805	(3.07%)	51,343	56,971
	<u>1,508,578</u>	<u>1,502,882</u>	<u>1,476,697</u>	<u>1,540,330</u>	<u>2.49%</u>	<u>1,553,815</u>	<u>1,567,320</u>
Resolution Center:							
Personnel Services	734,061	799,074	777,228	797,657	(0.18%)	798,112	798,643
Supplies and Services	2,662	10,978	5,095	13,440	22.43%	14,195	14,298
Utilities	8,926	8,904	8,805	8,981	0.86%	9,161	9,345
Allocations	3,583	5,311	5,311	5,311	0.00%	5,577	5,577
Capital Outlay	168	409	409	1,100	168.95%	1,100	1,150
	<u>749,400</u>	<u>824,676</u>	<u>796,848</u>	<u>826,489</u>	<u>0.22%</u>	<u>828,145</u>	<u>829,013</u>
Organizational Development:							
Personnel Services	236,413	246,186	250,274	-	(100.00%)	-	-
Supplies and Services	126,965	50,024	79,774	-	(100.00%)	-	-
Utilities	2,278	2,239	2,304	-	(100.00%)	-	-
Allocations	2,199	2,825	2,825	-	(100.00%)	-	-
	<u>367,855</u>	<u>301,274</u>	<u>335,177</u>	<u>-</u>	<u>(100.00%)</u>	<u>-</u>	<u>-</u>
Managed Competition and Strategic Planing							
Personnel Services	-	-	-	334,482	100.00%	336,933	337,739
Supplies and Services	-	-	-	51,774	100.00%	51,774	52,274
Utilities	-	-	-	2,350	100.00%	2,396	2,444
Allocations	-	-	-	2,825	100.00%	2,966	2,966
	<u>-</u>	<u>-</u>	<u>-</u>	<u>391,431</u>	<u>100.00%</u>	<u>394,069</u>	<u>395,423</u>
Technology Replacement Funds							
Funds	150,000	150,000	150,000	150,000	0.00%	150,000	150,000
Prior Years' Canceled Expenditures							
Expenditures	(1,691)	-	(7,761)	-	0.00%	-	-
TOTAL RECURRING USES OF FUNDS	<u>\$ 16,613,688</u>	<u>\$ 17,421,565</u>	<u>\$ 17,011,450</u>	<u>\$ 17,920,725</u>	<u>2.87%</u>	<u>\$ 18,547,079</u>	<u>\$ 19,029,684</u> (concluded)



CARROLLTON

TEXAS

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 2018-19 Approved Budget

EMPLOYEE HEALTH AND DISABILITY FUND

	<u>ACTUAL</u> <u>FY 2016-17</u>	<u>BUDGET</u> <u>FY 2017-18</u>	<u>ESTIMATE</u> <u>FY 2017-18</u>	<u>BUDGET</u> <u>FY 2018-19</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2019-20</u>	<u>FORECAST</u> <u>FY 2020-21</u>
Beginning Fund Balance	\$ 4,925,063	\$ 2,015,063	\$ 3,293,983	\$ 2,654,497	31.73%	\$ 2,904,497	\$ 2,904,497
Recurring Sources of Funds							
Charges for services	10,621,078	12,305,000	12,840,700	15,019,492	22.06%	17,019,358	19,219,211
Investment income	46,635	40,000	47,300	50,000	25.00%	50,000	50,000
Total Recurring Sources of Funds	<u>10,667,713</u>	<u>12,345,000</u>	<u>12,888,000</u>	<u>15,069,492</u>	<u>22.07%</u>	<u>17,069,358</u>	<u>19,269,211</u>
Recurring Uses of Funds							
Supplies and Services	12,298,793	12,345,000	13,527,486	15,069,492	22.07%	17,069,358	19,269,211
Net Recurring Funds	(1,631,080)	-	(639,486)	-	-	-	-
Non-recurring "One-time" Sources of Funds							
Subsidy from the General Fund	-	-	-	250,000	0.00%	-	-
The Bottom Line - Net Recurring Funds	(1,631,080)	-	(639,486)	250,000	-	-	-
Ending Fund Balance	<u>\$ 3,293,983</u>	<u>\$ 2,015,063</u>	<u>\$ 2,654,497</u>	<u>\$ 2,904,497</u>	<u>44.14%</u>	<u>\$ 2,904,497</u>	<u>\$ 2,904,497</u>

Note: Budget fund balances does not include 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

TEXAS

**CAPITAL IMPROVEMENTS PROGRAM
 GENERAL AND PUBLIC SAFETY CAPITAL BUDGET
 FISCAL YEAR 2019**

Resources:

Current FY 18 Resources as of 5/31/18

Cash	\$ 20,236,596
Misc. Receivable and Prepaid Asset	1,087,936
Accrued Interest Earnings	98,574
Liabilities	(36,514)
Pending Transfers	9,393,422
Pending Rent Transit Oriented Development	26,843
Pending Court Technology Revenue	37,708
Pending Cable Franchise Fees	214,000
Pending Interest Income	156,308
Pending Grant Funds	1,122,998
Pending Land Sale	750,000
Remaining unspent budget amount for projects in process	(30,254,881)
Net unobligated balances and contingencies	<u>2,832,990</u>

Projected FY19 Resources:

Interest Income	468,925
Court Technology Fee	113,000
Rent Income - Transit Oriented Development (TOD)	86,672
Cable Franchise Fees	308,000
Public Safety Grant Funds	257,360
Transfer from General and Administrative Services Funds	15,493,545
Total Future Resources	<u>16,727,502</u>

Funds available to be committed 19,560,492

Additional Projects:

Cable Franchise Projects	324,277
Court Technology Projects	102,510
Technology Replacements	1,600,000
2018 Public Safety Grants	257,360
Facility Maintenance	950,000
City Hall Cubicle, Lighting and Ceiling Tile Replacement	248,925
External Scanning Services	80,000
NICE - Telephony integration and screen capture	40,080
Strategic Community Reinvestment	12,574,540
Contingencies - represents 7.97% of remaining budgeted funds for active projects at 5/31/18 and new projects	3,382,800
Total Additional Projects	<u>19,560,492</u>

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

**CAPITAL IMPROVEMENTS PROGRAM
 COMMUNITY DEVELOPMENT CAPITAL BUDGET
 FISCAL YEAR 2019**

Resources:

Current FY 18 Resources as of 5/31/18

Cash	10,954,410
Accrued Interest Earnings	47,819
Liabilities	(27,471)
Pending Grant Receipts	796,840
Pending Neighborhood Partnership Tax	4,830,520
Pending Interest Income	38,543
Pending Transfers	519,647
Remaining unspent budget amount for projects in process	(16,699,217)
Net unobligated balances and contingencies	461,091

Projected FY19 Resources:

Community Development Block Grant (CDBG) Revenue	798,280
Interest Income	115,629
Ad Valorem Tax - Neighborhood Partnership	4,554,067
Total Future Resources	5,467,976

Total Resources	5,929,067
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Additional Projects:

CDBG Programs -2019

Enhanced Code Enforcement	62,101
Housing Rehabilitation	79,000
NOTICE	607,179
2019-2024 Consolidated Plan	29,000
Analysis of Impediments to Fair Housing	21,000

Neighborhood Partnership Program	4,554,067
Contingencies - represents 2.62% of remaining budgeted funds for active projects at 5/31/18 and new projects	576,720
	5,929,067

Total Additional Projects	5,929,067
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**PROJECTED REMAINING
 UNOBLIGATED FUND BALANCE**

\$ -

**CAPITAL IMPROVEMENTS PROGRAM
 PARKS CAPITAL BUDGET
 FISCAL YEAR 2019**

Resources:

Current FY 18 Resources as of 5/31/18

Cash	\$ 11,283,394
Accrued Interest Earnings	49,302
Liabilities	-
Pending Interest Income	46,890
Pending Leisure Program Fee Receipts	25,081
Pending Aquatic Program Fee Receipts	36,768
Pending Intergovernmental Participation	3,448,077
Pending Grant Funds	175,294
Pending Transfers	680,000
Remaining unspent budget amount for projects in process	(14,722,998)
Net unobligated balances and contingencies	<u>1,021,808</u>

Projected FY19 Resources:

Interest Income	140,670
Leisure Program Fee Receipts	85,000
Aquatic Program Fee Receipts	45,000
2019 GO Bonds	5,020,000
Transfer from General Fund	680,000
Total Future Resources	<u>5,970,670</u>

Total Resources 6,992,478

Additional Projects:

Bond Program - 2019

Rosemeade Rainforest Aquatic Complex	4,770,000
Woodlake Pond	250,000
Park Pro-rata projects**	48,753
Leisure Program Equipment Replacement	86,846
Aquatic Program Equipment Replacement	38,735
Leisure Program Marketing	14,468
Parks Strategic Amenity Fund	145,000
Perry Museum Repairs	35,000
Replace Downtown Turf	200,000
Repair 2 Fields Irrigation System	35,000
Sump Pump/Water Features	35,000
Rosemeade Slide Restoration	50,000
Leisure Services Equipment	180,000

Contingencies - represents 5.35% of remaining budgeted funds for active projects at 5/31/18 and new projects

	<u>1,103,676</u>
Total Additional Projects	<u>6,992,478</u>

PROJECTED REMAINING

UNOBLIGATED FUND BALANCE \$ -

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

**CAPITAL IMPROVEMENTS PROGRAM
 STREETS CAPITAL BUDGET
 FISCAL YEAR 2019**

Resources:

Current FY 18 Resources as of 5/31/18

Cash	\$ 53,624,181
Accrued Interest Earnings	191,204
Liabilities	(1,391,766)
Pending Interest Income	218,052
Pending Ad Valorem Tax - Capital Dedicated	4,232,545
Pending Transfers	793,597
Pending Intergov. Participation	600,164
Remaining unspent budget amount for projects in process	(55,069,237)
Net unobligated balances and contingencies	<u>3,198,740</u>

Projected FY19 Resources:

Interest Income	654,157
Ad Valorem Tax - Capital Dedicated	4,589,370
Intergovernmental Participation	1,100,000
2019 GO Bonds	12,980,000
Transfer from General Fund	1,600,000
Transfer from Solid Waste Fund	1,301,357
Total Future Resources	<u>22,224,884</u>

Total Resources 25,423,624

Additional Projects:

Bond Program - 2019

Turn Lanes	100,000
Traffic Signals	300,000
Crowley Drive	890,000
Belaire Heights (NOTICE)	1,500,000
Monetary Lane	1,680,000
Myerwood	730,000
Northcrest Estates (NOTICE)	2,050,000
Green Valley Estates	270,000
Crosby Estates (NOTICE)	2,860,000
Northland Estates (NOTICE)	500,000
Ridgecrest Estates	1,300,000
Perry Road	300,000
Alley Rehabilitation	1,301,357
Design and Construction of Culverts for Crosby Rd at DAR	600,000
Screening Wall Program, Phase I	500,000
Bridge Retrofit, Phase III	500,000
Ad Valorem Tax - Capital Dedicated	4,589,370
Contingencies - represents 7.27% of remaining budgeted funds for active projects at 5/31/18 and new projects	5,452,897
Total Additional Projects	<u>25,423,624</u>

PROJECTED REMAINING UNOBLIGATED FUND BALANCE \$ -

**CAPITAL IMPROVEMENTS PROGRAM
 DRAINAGE CAPITAL BUDGET
 FISCAL YEAR 2019**

Resources:

Current FY 18 Resources as of 5/31/18

Cash	\$	22,149,870
Accrued Interest Earnings		70,928
Liabilities		(81,507)
Pending Grant Revenue		372,643
Pending Interest Income		60,904
Remaining unspent budget amount for projects in process		(21,798,951)
Net unobligated balances and contingencies		773,887

Projected FY19 Resources:

Interest Income		182,713
Total Future Resources		182,713

Total Resources		956,600
------------------------	--	---------

Additional Projects:

-

Contingencies - represents 4.39% of remaining budgeted funds for active projects at 5/31/18 and new projects		956,600
Total Additional Projects		956,600

PROJECTED REMAINING UNOBLIGATED FUND BALANCE	\$	-
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**CAPITAL IMPROVEMENTS PROGRAM
 TRAFFIC CAPITAL BUDGET
 FISCAL YEAR 2019**

Resources:

Current FY 18 Resources as of 5/31/18

Cash	\$	2,000,421
Accrued Interest Earnings		9,576
Liabilities		(150,514)
Pending Grant Funds		1,022,000
Pending Transfers		-
Pending Interest Income		11,688
Remaining unspent budget amount for projects in process		(2,485,340)
Net unobligated balances and contingencies		407,831

Projected FY19 Resources:

Interest Income		35,065
Grant - Signal Upgrade		50,000
Grant - Rosemeade at Harmony Right Turn Bay		40,000
Transfer from General Fund		385,000
Total Future Resources		510,065

Total Resources		917,896
------------------------	--	---------

Additional Projects:

Signal Detection Upgrade		90,000
Rosemeade at Harmony Right Turn Bay Extension		50,000
Belt Line Road Retiming		20,000
Intersection GPS Equipment and Installation		165,000
Turn Bay Extensions		100,000
LED Street Light Conversion Study		120,000

Contingencies - represents 10.56% of remaining budgeted funds for active projects at 5/31/18 and new projects		372,896
		917,896

Total Additional Projects

PROJECTED REMAINING UNOBLIGATED FUND BALANCE	\$	-
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**CAPITAL IMPROVEMENTS PROGRAM
TAX INCREMENT REINVESTMENT ZONE CAPITAL BUDGET
FISCAL YEAR 2019**

Resources:

Current FY 18 Resources as of 5/31/18

Cash	\$ 776,150
Accrued Interest Earnings	2,815
Liabilities	(49,917)
Pending Interest Income	3,332
Remaining unspent budget amount for projects in process	<u>(732,884)</u>
Net unobligated balances and contingencies	<u>(504)</u>

Projected FY19 Resources:

Interest Income	9,997
Ad Valorem Tax - Increment Financing	428,630
Dallas County Participation	184,735
Total Future Resources	<u>623,362</u>

Total Resources 622,858

Additional Projects:

Reinvestment Zone Future Projects	<u>622,858</u>
Total Additional Projects	<u>622,858</u>

PROJECTED REMAINING

UNOBLIGATED FUND BALANCE \$ -

**CAPITAL IMPROVEMENTS PROGRAM
 UTILITY CAPITAL BUDGET
 FISCAL YEAR 2019**

Resources:

Current FY 18 Resources as of 5/31/18

Cash	\$ 12,938,143
Accrued Interest Earnings	56,093
Liabilities	(42,908)
Pending Transfers	900,000
Pending Interest Income	57,065
Remaining unspent budget amount for projects in process	(12,541,817)
Net unobligated balances and contingencies	1,366,576

Projected FY19 Resources:

Interest Income	171,195
Revenue Bonds - 2019	10,000,000
Total Future Resources	10,171,195

Total Resources	11,537,771
------------------------	-------------------

Additional Projects:

Revenue Bond Projects - 2019

Josey Elevated Storage Tank	3,000,000
2018 Misc Water/Sewer	1,250,000
Monetary Lane	380,000
Perry Road	600,000
Northcrest Estates	2,100,000
Northland Estates	2,000,000
Myerwood	150,000
Ridgecrest Estates	520,000

Contingencies - represents 6.82% of remaining
 budgeted funds for active projects
 at 5/31/18 and new projects

	1,537,771
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Total Additional Projects	11,537,771
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**PROJECTED REMAINING
 UNOBLIGATED FUND BALANCE**

	\$ -
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**CAPITAL IMPROVEMENTS PROGRAM
GOLF COURSE CAPITAL BUDGET
FISCAL YEAR 2019**

Resources:

Current FY 18 Resources as of 5/31/18

Cash	\$ 395,337
Accrued Interest Earnings	1,759
Pending Transfers	-
Pending Interest Income	1,599
Pending Grant Revenue	555,452
Remaining unspent budget amount for projects in process	<u>(948,335)</u>
Net unobligated balances and contingencies	<u>5,812</u>

Projected FY19 Resources:

Interest Income	4,798
2019 GO Bonds	4,000,000
Transfer from Golf Operating Fund	-
Total Future Resources	<u>4,004,798</u>

Total Resources 4,010,610

Additional Golf Course Projects:

Bond Program - 2019	
Golf Course Improvements	4,000,000
Golf Course Equipment & Improvements	10,610

Total Additional Projects 4,010,610

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



CARROLLTON

TEXAS

Capital Improvement Plan

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



CARROLLTON
T E X A S

CIPAC Recommendation Fiscal Year 2019 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 the following programs in priority order:

- 1) **Trails.**
- 2) **Sidewalks.**
- 3) **Intersection Improvements.**
- 4) **Traffic Flow.**

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 2019-2020 Capital Improvement Plan (\$000's)

CIP	2019	2020	2021	2022	2023	TOTALS
SUMMARY						
Parks	\$ 9,020	\$ 2,950	\$ 3,200	\$ 4,900	\$ 2,350	\$ 22,420
Public Works (Streets/Drainage)	\$ 17,480	\$ 22,830	\$ 22,290	\$ 17,560	\$ 20,350	\$ 100,510
Water & Wastewater	\$ 10,000	\$ 1,000	\$ 2,000	\$ 2,900	\$ 2,900	\$ 18,800
Public Safety	\$ -	\$ 720	\$ 1,010	\$ 2,120	\$ 2,400	\$ 6,250
Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 36,500	\$ 27,500	\$ 28,500	\$ 27,480	\$ 28,000	\$ 147,980

CIP	2019	2020	2021	2022	2023	TOTALS
SUMMARY OF SOURCES						
GO Bond Program	\$ 22,000	\$ 22,000	\$ 22,000	\$ 20,080	\$ 20,600	\$ 106,680
Other Sources	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ 22,500
Revenue Bond Program	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Water Replacement Program	\$ -	\$ 500	\$ 1,000	\$ 1,340	\$ 1,900	\$ 4,740
Wastewater Replacement Program	\$ -	\$ 500	\$ 1,000	\$ 1,560	\$ 1,000	\$ 4,060
TOTALS	\$ 36,500	\$ 27,500	\$ 28,500	\$ 27,480	\$ 28,000	\$ 147,980

FY 2019-2020 Capital Improvement Plan (\$000's)

CIP	2019	2020	2021	2022	2023	TOTALS
BOND PROGRAM-STREETS:						
Turn Lanes	100		100	100	200	\$ 500
Street Lights	500					\$ 500
Traffic Signals	300	150	300	300	450	\$ 1,500
Residential Panel Replacement					2,500	\$ 2,500
Crowley Dr	890					\$ 890
Belaire Heights (NOTICE)	1,500					\$ 1,500
Monetary Ln	1,680					\$ 1,680
Myerwood	730					\$ 730
Northcrest Estates (NOTICE)	2,050	4,100	3,690			\$ 9,840
Green Valley Estates	270	2,000				\$ 2,270
Crosby Estates (NOTICE)	2,860	3,500	2,950			\$ 9,310
Northland Estates (NOTICE)	500	2,500	2,240			\$ 5,240
Ridgecrest Estates	1,300	1,830				\$ 3,130
Perry Road	300	2,950				\$ 3,250
Carrollton Heights (NOTICE)		600	1,500	3,590		\$ 5,690
Sandy Lake		400	3,140	670		\$ 4,210
Country Club Dr		300	2,970			\$ 3,270
Cromwell			100	1,000		\$ 1,100
Northside			300	1,290		\$ 1,590
Cemetery Hill			300	2,500		\$ 2,800
Whitlock Lane			200	1,520		\$ 1,720
Whitlock East (NOTICE)				1,300	4,160	\$ 5,460
Whitlock West (NOTICE)				260	2,200	\$ 2,460
Study Lane				100	500	\$ 600
Jackson Road				230	1,900	\$ 2,130
Main/4th Streets				200	1,810	\$ 2,010
Residential Streets					2,130	\$ 2,130
						\$ -
						\$ -
Unprogram./Construction Conting.						\$ -
TOTAL BOND PROGRAM - STREETS	\$12,980	\$18,330	\$17,790	\$13,060	\$15,850	\$ 78,010
OTHER FUNDING SOURCES:						
Street Rehab Program (AV Tax)	4,500	4,500	4,500	4,500	4,500	\$ 22,500
TOTAL OTHER FUNDING SOURCES-STREETS	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ 22,500
STREET FUNDS TOTAL	\$17,480	\$22,830	\$22,290	\$17,560	\$20,350	\$ 100,510
BOND PROGRAM-DRAINAGE:						
						\$ -
TOTAL BOND PROGRAM - DRAINAGE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WATER & WASTEWATER REHAB PROGRAM:						
WASTEWATER PROJECTS						
Country Club Drive				\$ 375		\$ 375
Sandy Lake Rd				\$ 215		\$ 215

FY 2019-2020 Capital Improvement Plan (\$000's)

CIP	2019	2020	2021	2022	2023	TOTALS
Cromwell				\$ 220		\$ 220
Northside Dr				\$ 750		\$ 750
Whitlock Neighborhood					\$ 130	\$ 130
Whitlock Rd					\$ 40	\$ 40
Cemetery Hill					\$ 80	\$ 80
Jackson Rd					\$ 75	\$ 75
Misc Sewer Project		\$ 500	\$ 1,000		\$ 675	\$ 2,175
TOTAL WASTEWATER	-	500	1,000	1,560	1,000	\$ 4,060
WATER PROJECTS						\$ -
Don Cline Emergency Gen		250		1,130	820	\$ 2,200
Sandy Lake Rd				210		\$ 210
Whitlock Rd					160	\$ 160
Cemetery Hill					430	\$ 430
Misc Water Project		250	1,000		490	\$ 1,740
						\$ -
TOTAL WATER	\$ -	\$ 500	\$ 1,000	\$ 1,340	\$ 1,900	\$ 4,740
TOTAL WATER & WASTEWATER REHAB FUND	\$ -	\$ 1,000	\$ 2,000	\$ 2,900	\$ 2,900	\$ 8,800
REVENUE BOND PROGRAM - WATER/SEWER						
Josey Elevated Storage Tank	\$ 3,000					\$ 3,000
2018 Misc Water/Sewer	\$ 1,250					\$ 1,250
Monterey Lane	\$ 380					\$ 380
Perry Road	\$ 600					\$ 600
Northcrest Estates	\$ 2,100					\$ 2,100
Northland Estates	\$ 2,000					\$ 2,000
Myerwood	150					\$ 150
Ridgecrest Estates	\$ 520					\$ 520
						\$ -
TOTAL BOND PROGRAM - WATER/SEWER	\$10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
TOTAL WATER AND WASTEWATER	\$10,000	\$ 1,000	\$ 2,000	\$ 2,900	\$ 2,900	\$ 18,800
TOTAL PUBLIC WORKS	\$27,480	\$23,830	\$24,290	\$20,460	\$23,250	\$ 119,310

FY 2019-2020 Capital Improvement Plan (\$000's)

CIP	2019	2020	2021	2022	2023	TOTALS
BOND PROGRAM:						
Rosemeade Rainforest Aq Complex	4,770					\$ 4,770
Indian Creek Golf Course	4,000					\$ 4,000
Woodlake Pond	250	2,250				\$ 2,500
Rosemeade Gym		400	2,000	1,850		\$ 4,250
McInnish Parking Lot				750		\$ 750
McInnish Bathroom		300	1,000	1,100	1,100	\$ 3,500
Downtown Trails			200	1,200		\$ 1,400
Crosby Rec Center					1,250	\$ 1,250
TOTALS	\$ 9,020	\$ 2,950	\$ 3,200	\$ 4,900	\$ 2,350	\$ 22,420

FY 2019-2020 Capital Improvement Plan (\$000's)

CIP	2019	2020	2021	2022	2023	TOTALS
BOND PROGRAM:						
Fire Station 6		400				\$ 400
City Jail Upgrade & Expansion		320	1,010	2,120		\$ 3,450
Fire Station 5					400	\$ 400
Future Public Safety					2,000	\$ 2,000
TOTALS	\$ -	\$ 720	\$ 1,010	\$ 2,120	\$ 2,400	\$ 6,250



CARROLLTON
T E X A S

TAX LEVY ANALYSIS

Market value:	
Real property:	
Land	\$ 3,919,065,596
Improvements	10,838,201,644
Business personal property	3,007,035,638
	<u>17,764,302,878</u>
Less property exemptions:	
Type	
Homestead	1,324,544,422
Over 65	434,853,223
Disabled	20,233,410
Disabled veterans	24,600,978
Totally exempt	892,778,014
Agricultural	54,366,741
Freeport	544,821,041
Capped value	219,508,680
Low income housing	12,569,343
Other exemptions	526,906
	<u>3,528,802,758</u>
Certified Assessed Valuation	14,235,500,120
Property Under Protest	173,665,083
Net taxable value	14,409,165,203
TIRZ Incremental Value	<u>(72,983,216)</u>
Total Estimated Taxable Value	14,336,181,987
Rate per \$100.00	<u>0.594970</u>
Total tax levy	85,295,953
Estimated percent collection	<u>98.5%</u>
Estimated current tax collection	<u>\$ 84,016,514</u>

	PERCENT	RATE	AMOUNT
<u>Debt service needs</u>			
G.O. debt service	27.69%	0.164750	\$ 23,264,577
<u>Operating needs</u>			
General Fund	58.51%	0.348116	49,157,946
Economic Development	2.92%	0.017354	2,450,554
Neighborhood Part.	5.42%	0.032250	4,554,067
Capital Dedicated	5.46%	0.032500	4,589,370
Sub-total - Operating	72.31%	0.430220	60,751,938
Total	100.00%	0.594970	\$ 84,016,514

ANALYSIS OF ASSESSED VALUATION

<u>FISCAL YEAR</u>	<u>CERTIFIED ASSESSED VALUE</u>	<u>EST. VALUE PROTESTED PROPERTY</u>	<u>TOTAL</u>	<u>TAX RATE</u>	<u>% CHANGE IN VALUE</u>
2005	8,042,575,779	276,585,300	8,319,161,079	0.599300	1.14%
2006	8,178,218,158	277,759,174	8,455,977,332	0.632875	1.64%
2007	8,491,796,090	185,402,484	8,677,198,574	0.632875	2.62%
2008	9,291,057,815	99,881,525	9,390,939,340	0.617875	8.23%
2009	9,086,431,988	436,557,469	9,522,989,457	0.617875	1.41%
2010	9,203,400,425	85,359,662	9,288,760,087	0.617875	-2.46%
2011	8,906,668,661	85,037,273	8,991,705,934	0.617875	-3.20%
2012	8,897,348,983	85,928,144	8,983,277,127	0.617875	-0.09%
2013	9,098,799,667	61,189,385	9,159,989,052	0.617875	1.97%
2014	9,556,642,945	38,532,022	9,595,174,967	0.617875	4.75%
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%
2019	14,235,500,120	173,665,083	14,409,165,203	0.594970	9.55%

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 2010		FY 2018		FY 2019		FY 18 to FY 19 Change	%
	Total	% of Total	Total	% of Total	Total	% of Total		
REAL: RESIDENTIAL SINGLE FAMILY, MOBILE HOMES	\$ 4,236,177,209	45.60%	\$ 5,953,389,818	45.26%	\$ 6,570,873,324	45.60%	\$ 617,483,506	10.37%
REAL: COMMERCIAL, INDUSTRIAL AND OTHER	3,553,557,787	38.26%	5,033,111,434	38.27%	5,561,095,981	38.60%	\$ 527,984,547	10.49%
BPP: COMMERCIAL AND INDUSTRIAL	1,499,025,091	16.14%	2,166,481,165	16.47%	2,277,195,898	15.80%	\$ 110,714,733	5.11%
GRAND TOTALS	\$ 9,288,760,087	100.00%	\$ 13,152,982,417	100.00%	\$ 14,409,165,203	100.00%	\$ 1,256,182,786	9.55%
Tax Rate	\$ 0.617875		\$ 0.599700		\$ 0.594970		\$ (0.004730)	(0.79%)
Average Homestead Market Value	\$ 179,914		\$ 246,565		\$ 267,259		\$ 20,694	8.39%
Average Homestead Taxable Value	\$ 143,842		\$ 189,990		\$ 206,423		\$ 16,433	8.65%
Average Homestead Tax Bill	\$ 889		\$ 1,139		\$ 1,228		\$ 89	7.81%
Tax Bill per \$100,000 Market Value of Homestead	\$ 494		\$ 480		\$ 476		\$ (4)	(0.79%)



CARROLLTON
T E X A S

Outstanding Indebtedness

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



CARROLLTON
T E X A S

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

FYE	Principal	Interest	Debt Service
2018	\$15,435,000.00	\$7,086,525.54	\$22,521,525.54
2019	15,675,000.00	7,143,955.02	22,818,955.02
2020	14,820,000.00	6,468,955.02	21,288,955.02
2021	14,025,000.00	5,887,555.02	19,912,555.02
2022	13,190,000.00	5,296,630.02	18,486,630.02
2023	12,820,000.00	4,723,580.02	17,543,580.02
2024	12,805,000.00	4,157,580.02	16,962,580.02
2025	13,375,000.00	3,581,742.52	16,956,742.52
2026	12,380,000.00	3,068,762.52	15,448,762.52
2027	11,550,000.00	2,507,012.52	14,057,012.52
2028	10,620,000.00	2,039,112.52	12,659,112.52
2029	11,070,000.00	1,600,331.26	12,670,331.26
2030	9,520,000.00	1,168,056.26	10,688,056.26
2031	7,560,000.00	822,400.00	8,382,400.00
2032	6,310,000.00	556,625.00	6,866,625.00
2033	4,805,000.00	326,712.50	5,131,712.50
2034	2,545,000.00	152,787.50	2,697,787.50
2035	1,205,000.00	60,250.00	1,265,250.00
Total	\$189,710,000.00	\$56,648,573.26	\$246,358,573.26

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

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>
02/15/2018		\$432,400.00	\$432,400.00	
08/15/2018	\$1,590,000.00	432,400.00	2,022,400.00	\$2,454,800.00
02/15/2019		404,575.00	404,575.00	
08/15/2019	1,645,000.00	404,575.00	2,049,575.00	2,454,150.00
02/15/2020		371,675.00	371,675.00	
08/15/2020	1,245,000.00	371,675.00	1,616,675.00	1,988,350.00
02/15/2021		346,775.00	346,775.00	
08/15/2021	1,295,000.00	346,775.00	1,641,775.00	1,988,550.00
02/15/2022		320,875.00	320,875.00	
08/15/2022	1,345,000.00	320,875.00	1,665,875.00	1,986,750.00
02/15/2023		287,250.00	287,250.00	
08/15/2023	1,410,000.00	287,250.00	1,697,250.00	1,984,500.00
02/15/2024		252,000.00	252,000.00	
08/15/2024	1,485,000.00	252,000.00	1,737,000.00	1,989,000.00
02/15/2025		214,875.00	214,875.00	
08/15/2025	1,555,000.00	214,875.00	1,769,875.00	1,984,750.00
02/15/2026		176,000.00	176,000.00	
08/15/2026	1,635,000.00	176,000.00	1,811,000.00	1,987,000.00
02/15/2027		135,125.00	135,125.00	
08/15/2027	1,715,000.00	135,125.00	1,850,125.00	1,985,250.00
02/15/2028		92,250.00	92,250.00	
08/15/2028	1,800,000.00	92,250.00	1,892,250.00	1,984,500.00
02/15/2029		47,250.00	47,250.00	
08/15/2029	<u>1,890,000.00</u>	<u>47,250.00</u>	<u>1,937,250.00</u>	<u>1,984,500.00</u>
Total	<u>\$18,610,000.00</u>	<u>\$6,162,100.00</u>	<u>\$24,772,100.00</u>	<u>\$24,772,100.00</u>

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>
02/15/2018		\$370,806.25	\$370,806.25	
08/15/2018	\$2,580,000.00	370,806.25	2,950,806.25	\$3,321,612.50
02/15/2019		319,206.25	319,206.25	
08/15/2019	2,675,000.00	319,206.25	2,994,206.25	3,313,412.50
02/15/2020		265,706.25	265,706.25	
08/15/2020	2,780,000.00	265,706.25	3,045,706.25	3,311,412.50
02/15/2021		210,106.25	210,106.25	
08/15/2021	1,925,000.00	210,106.25	2,135,106.25	2,345,212.50
02/15/2022		171,606.25	171,606.25	
08/15/2022	870,000.00	171,606.25	1,041,606.25	1,213,212.50
02/15/2023		154,206.25	154,206.25	
08/15/2023	830,000.00	154,206.25	984,206.25	1,138,412.50
02/15/2024		137,606.25	137,606.25	
08/15/2024	865,000.00	137,606.25	1,002,606.25	1,140,212.50
02/15/2025		120,306.25	120,306.25	
08/15/2025	900,000.00	120,306.25	1,020,306.25	1,140,612.50
02/15/2026		102,306.25	102,306.25	
08/15/2026	935,000.00	102,306.25	1,037,306.25	1,139,612.50
02/15/2027		83,606.25	83,606.25	
08/15/2027	970,000.00	83,606.25	1,053,606.25	1,137,212.50
02/15/2028		64,206.25	64,206.25	
08/15/2028	1,010,000.00	64,206.25	1,074,206.25	1,138,412.50
02/15/2029		44,006.25	44,006.25	
08/15/2029	1,050,000.00	44,006.25	1,094,006.25	1,138,012.50
02/15/2030		22,481.25	22,481.25	
08/15/2030	<u>1,090,000.00</u>	<u>22,481.25</u>	<u>1,112,481.25</u>	<u>1,134,962.50</u>
Total	<u>\$18,480,000.00</u>	<u>\$4,132,312.50</u>	<u>\$22,612,312.50</u>	<u>\$22,612,312.50</u>

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>
02/15/2018		\$221,856.25	\$221,856.25	
08/15/2018	\$670,000.00	221,856.25	891,856.25	\$1,113,712.50
02/15/2019		210,131.25	210,131.25	
08/15/2019	695,000.00	210,131.25	905,131.25	1,115,262.50
02/15/2020		196,231.25	196,231.25	
08/15/2020	715,000.00	196,231.25	911,231.25	1,107,462.50
02/15/2021		181,931.25	181,931.25	
08/15/2021	740,000.00	181,931.25	921,931.25	1,103,862.50
02/15/2022		167,131.25	167,131.25	
08/15/2022	770,000.00	167,131.25	937,131.25	1,104,262.50
02/15/2023		151,731.25	151,731.25	
08/15/2023	800,000.00	151,731.25	951,731.25	1,103,462.50
02/15/2024		135,731.25	135,731.25	
08/15/2024	835,000.00	135,731.25	970,731.25	1,106,462.50
02/15/2025		119,031.25	119,031.25	
08/15/2025	870,000.00	119,031.25	989,031.25	1,108,062.50
02/15/2026		101,631.25	101,631.25	
08/15/2026	905,000.00	101,631.25	1,006,631.25	1,108,262.50
02/15/2027		83,531.25	83,531.25	
08/15/2027	940,000.00	83,531.25	1,023,531.25	1,107,062.50
02/15/2028		64,731.25	64,731.25	
08/15/2028	980,000.00	64,731.25	1,044,731.25	1,109,462.50
02/15/2029		44,518.75	44,518.75	
08/15/2029	1,025,000.00	44,518.75	1,069,518.75	1,114,037.50
02/15/2030		22,737.50	22,737.50	
08/15/2030	<u>1,070,000.00</u>	<u>22,737.50</u>	<u>1,092,737.50</u>	<u>1,115,475.00</u>
Total	<u>\$11,015,000.00</u>	<u>\$3,401,850.00</u>	<u>\$14,416,850.00</u>	<u>\$14,416,850.00</u>

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>
02/15/2018		\$238,631.25	\$238,631.25	
08/15/2018	\$2,535,000.00	238,631.25	2,773,631.25	\$3,012,262.50
02/15/2019		187,931.25	187,931.25	
08/15/2019	2,330,000.00	187,931.25	2,517,931.25	2,705,862.50
02/15/2020		141,331.25	141,331.25	
08/15/2020	2,040,000.00	141,331.25	2,181,331.25	2,322,662.50
02/15/2021		100,531.25	100,531.25	
08/15/2021	1,970,000.00	100,531.25	2,070,531.25	2,171,062.50
02/15/2022		61,131.25	61,131.25	
08/15/2022	1,765,000.00	61,131.25	1,826,131.25	1,887,262.50
02/15/2023		25,831.25	25,831.25	
08/15/2023	955,000.00	25,831.25	980,831.25	1,006,662.50
02/15/2024		11,506.25	11,506.25	
08/15/2024	395,000.00	11,506.25	406,506.25	418,012.50
02/15/2025		6,075.00	6,075.00	
08/15/2025	<u>405,000.00</u>	<u>6,075.00</u>	<u>411,075.00</u>	<u>417,150.00</u>
Total	<u>\$12,395,000.00</u>	<u>\$1,545,937.50</u>	<u>\$13,940,937.50</u>	<u>\$13,940,937.50</u>

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>
02/15/2018		\$151,987.50	\$151,987.50	
08/15/2018	\$390,000.00	151,987.50	541,987.50	\$693,975.00
02/15/2019		146,137.50	146,137.50	
08/15/2019	400,000.00	146,137.50	546,137.50	692,275.00
02/15/2020		140,137.50	140,137.50	
08/15/2020	410,000.00	140,137.50	550,137.50	690,275.00
02/15/2021		133,987.50	133,987.50	
08/15/2021	425,000.00	133,987.50	558,987.50	692,975.00
02/15/2022		127,612.50	127,612.50	
08/15/2022	435,000.00	127,612.50	562,612.50	690,225.00
02/15/2023		121,087.50	121,087.50	
08/15/2023	450,000.00	121,087.50	571,087.50	692,175.00
02/15/2024		114,337.50	114,337.50	
08/15/2024	465,000.00	114,337.50	579,337.50	693,675.00
02/15/2025		106,200.00	106,200.00	
08/15/2025	480,000.00	106,200.00	586,200.00	692,400.00
02/15/2026		97,800.00	97,800.00	
08/15/2026	495,000.00	97,800.00	592,800.00	690,600.00
02/15/2027		87,900.00	87,900.00	
08/15/2027	515,000.00	87,900.00	602,900.00	690,800.00
02/15/2028		77,600.00	77,600.00	
08/15/2028	535,000.00	77,600.00	612,600.00	690,200.00
02/15/2029		66,900.00	66,900.00	
08/15/2029	555,000.00	66,900.00	621,900.00	688,800.00
02/15/2030		55,800.00	55,800.00	
08/15/2030	580,000.00	55,800.00	635,800.00	691,600.00
02/15/2031		42,750.00	42,750.00	
08/15/2031	605,000.00	42,750.00	647,750.00	690,500.00
02/15/2032		29,137.50	29,137.50	
08/15/2032	635,000.00	29,137.50	664,137.50	693,275.00
02/15/2033		14,850.00	14,850.00	
08/15/2033	<u>660,000.00</u>	<u>14,850.00</u>	<u>674,850.00</u>	<u>689,700.00</u>
Total	<u>\$8,035,000.00</u>	<u>\$3,028,450.00</u>	<u>\$11,063,450.00</u>	<u>\$11,063,450.00</u>

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>
02/15/2018		\$299,946.88	\$299,946.88	
08/15/2018	\$830,000.00	299,946.88	1,129,946.88	\$1,429,893.76
02/15/2019		287,496.88	287,496.88	
08/15/2019	855,000.00	287,496.88	1,142,496.88	1,429,993.76
02/15/2020		274,671.88	274,671.88	
08/15/2020	875,000.00	274,671.88	1,149,671.88	1,424,343.76
02/15/2021		261,546.88	261,546.88	
08/15/2021	900,000.00	261,546.88	1,161,546.88	1,423,093.76
02/15/2022		248,046.88	248,046.88	
08/15/2022	925,000.00	248,046.88	1,173,046.88	1,421,093.76
02/15/2023		234,171.88	234,171.88	
08/15/2023	955,000.00	234,171.88	1,189,171.88	1,423,343.76
02/15/2024		219,846.88	219,846.88	
08/15/2024	980,000.00	219,846.88	1,199,846.88	1,419,693.76
02/15/2025		205,146.88	205,146.88	
08/15/2025	1,015,000.00	205,146.88	1,220,146.88	1,425,293.76
02/15/2026		189,921.88	189,921.88	
08/15/2026	1,050,000.00	189,921.88	1,239,921.88	1,429,843.76
02/15/2027		174,171.88	174,171.88	
08/15/2027	1,090,000.00	174,171.88	1,264,171.88	1,438,343.76
02/15/2028		157,821.88	157,821.88	
08/15/2028	1,125,000.00	157,821.88	1,282,821.88	1,440,643.76
02/15/2029		140,243.75	140,243.75	
08/15/2029	1,165,000.00	140,243.75	1,305,243.75	1,445,487.50
02/15/2030		121,312.50	121,312.50	
08/15/2030	1,205,000.00	121,312.50	1,326,312.50	1,447,625.00
02/15/2031		98,718.75	98,718.75	
08/15/2031	1,250,000.00	98,718.75	1,348,718.75	1,447,437.50
02/15/2032		75,281.25	75,281.25	
08/15/2032	1,290,000.00	75,281.25	1,365,281.25	1,440,562.50
02/15/2033		51,093.75	51,093.75	
08/15/2033	1,340,000.00	51,093.75	1,391,093.75	1,442,187.50
02/15/2034		25,968.75	25,968.75	
08/15/2034	<u>1,385,000.00</u>	<u>25,968.75</u>	<u>1,410,968.75</u>	<u>1,436,937.50</u>
Total	<u>\$18,235,000.00</u>	<u>\$6,130,818.86</u>	<u>\$24,365,818.86</u>	<u>\$24,365,818.86</u>

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>
02/15/2018		\$766,980.63	\$766,980.63	
08/15/2018	\$3,650,000.00	766,980.63	4,416,980.63	\$5,183,961.26
02/15/2019		693,980.63	693,980.63	
08/15/2019	3,270,000.00	693,980.63	3,963,980.63	4,657,961.26
02/15/2020		612,230.63	612,230.63	
08/15/2020	2,765,000.00	612,230.63	3,377,230.63	3,989,461.26
02/15/2021		543,105.63	543,105.63	
08/15/2021	2,640,000.00	543,105.63	3,183,105.63	3,726,211.26
02/15/2022		477,105.63	477,105.63	
08/15/2022	2,770,000.00	477,105.63	3,247,105.63	3,724,211.26
02/15/2023		407,855.63	407,855.63	
08/15/2023	2,915,000.00	407,855.63	3,322,855.63	3,730,711.26
02/15/2024		334,980.63	334,980.63	
08/15/2024	3,065,000.00	334,980.63	3,399,980.63	3,734,961.26
02/15/2025		258,355.63	258,355.63	
08/15/2025	3,215,000.00	258,355.63	3,473,355.63	3,731,711.26
02/15/2026		222,990.63	222,990.63	
08/15/2026	2,200,000.00	222,990.63	2,422,990.63	2,645,981.26
02/15/2027		167,990.63	167,990.63	
08/15/2027	925,000.00	167,990.63	1,092,990.63	1,260,981.26
02/15/2028		149,490.63	149,490.63	
08/15/2028	965,000.00	149,490.63	1,114,490.63	1,263,981.26
02/15/2029		135,015.63	135,015.63	
08/15/2029	995,000.00	135,015.63	1,130,015.63	1,265,031.26
02/15/2030		120,090.63	120,090.63	
08/15/2030	1,025,000.00	120,090.63	1,145,090.63	1,265,181.26
02/15/2031		104,075.00	104,075.00	
08/15/2031	1,000,000.00	104,075.00	1,104,075.00	1,208,150.00
02/15/2032		87,825.00	87,825.00	
08/15/2032	1,090,000.00	87,825.00	1,177,825.00	1,265,650.00
02/15/2033		70,112.50	70,112.50	
08/15/2033	1,125,000.00	70,112.50	1,195,112.50	1,265,225.00
02/15/2034		50,425.00	50,425.00	
08/15/2034	1,160,000.00	50,425.00	1,210,425.00	1,260,850.00
02/15/2035		30,125.00	30,125.00	
08/15/2035	<u>1,205,000.00</u>	<u>30,125.00</u>	<u>1,235,125.00</u>	<u>1,265,250.00</u>
Total	<u>\$35,980,000.00</u>	<u>\$10,465,471.38</u>	<u>\$46,445,471.38</u>	<u>\$46,445,471.38</u>

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>
02/15/2018		\$596,475.00	\$596,475.00	
08/15/2018	\$1,790,000.00	596,475.00	2,386,475.00	\$2,982,950.00
02/15/2019		551,725.00	551,725.00	
08/15/2019	1,880,000.00	551,725.00	2,431,725.00	2,983,450.00
02/15/2020		504,725.00	504,725.00	
08/15/2020	1,980,000.00	504,725.00	\$2,484,725.00	2,989,450.00
02/15/2021		475,025.00	475,025.00	
08/15/2021	2,040,000.00	475,025.00	2,515,025.00	2,990,050.00
02/15/2022		424,025.00	424,025.00	
08/15/2022	2,145,000.00	424,025.00	2,569,025.00	2,993,050.00
02/15/2023		370,400.00	370,400.00	
08/15/2023	2,255,000.00	370,400.00	2,625,400.00	2,995,800.00
02/15/2024		314,025.00	314,025.00	
08/15/2024	2,365,000.00	314,025.00	\$2,679,025.00	2,993,050.00
02/15/2025		254,900.00	254,900.00	
08/15/2025	2,480,000.00	254,900.00	2,734,900.00	2,989,800.00
02/15/2026		192,900.00	192,900.00	
08/15/2026	2,595,000.00	192,900.00	2,787,900.00	2,980,800.00
02/15/2027		128,025.00	128,025.00	
08/15/2027	2,715,000.00	128,025.00	2,843,025.00	2,971,050.00
02/15/2028		87,300.00	87,300.00	
08/15/2028	1,390,000.00	87,300.00	\$1,477,300.00	1,564,600.00
02/15/2029		66,450.00	66,450.00	
08/15/2029	1,435,000.00	66,450.00	1,501,450.00	1,567,900.00
02/15/2030		44,925.00	44,925.00	
08/15/2030	1,475,000.00	44,925.00	1,519,925.00	1,564,850.00
02/15/2031		22,800.00	22,800.00	
08/15/2031	<u>1,520,000.00</u>	<u>22,800.00</u>	<u>1,542,800.00</u>	<u>1,565,600.00</u>
Total	<u>\$28,065,000.00</u>	<u>\$8,067,400.00</u>	<u>\$36,132,400.00</u>	<u>\$36,132,400.00</u>

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>
02/15/2018		\$366,312.50	\$366,312.50	
08/15/2018	\$1,000,000.00	366,312.50	1,366,312.50	\$1,732,625.00
02/15/2019		356,312.50	356,312.50	
08/15/2019	1,020,000.00	356,312.50	1,376,312.50	1,732,625.00
02/15/2020		335,912.50	335,912.50	
08/15/2020	1,060,000.00	335,912.50	\$1,395,912.50	1,731,825.00
02/15/2021		322,662.50	322,662.50	
08/15/2021	1,090,000.00	322,662.50	1,412,662.50	1,735,325.00
02/15/2022		307,675.00	307,675.00	
08/15/2022	1,120,000.00	307,675.00	1,427,675.00	1,735,350.00
02/15/2023		292,275.00	292,275.00	
08/15/2023	1,150,000.00	292,275.00	1,442,275.00	1,734,550.00
02/15/2024		269,275.00	269,275.00	
08/15/2024	1,195,000.00	269,275.00	\$1,464,275.00	1,733,550.00
02/15/2025		245,375.00	245,375.00	
08/15/2025	1,245,000.00	245,375.00	1,490,375.00	1,735,750.00
02/15/2026		220,475.00	220,475.00	
08/15/2026	1,290,000.00	220,475.00	1,510,475.00	1,730,950.00
02/15/2027		194,675.00	194,675.00	
08/15/2027	1,345,000.00	194,675.00	1,539,675.00	1,734,350.00
02/15/2028		161,050.00	161,050.00	
08/15/2028	1,410,000.00	161,050.00	\$1,571,050.00	1,732,100.00
02/15/2029		125,800.00	125,800.00	
08/15/2029	1,480,000.00	125,800.00	1,605,800.00	1,731,600.00
02/15/2030		96,200.00	96,200.00	
08/15/2030	1,540,000.00	96,200.00	1,636,200.00	1,732,400.00
02/15/2031		65,400.00	65,400.00	
08/15/2031	1,605,000.00	65,400.00	1,670,400.00	1,735,800.00
02/15/2032		33,300.00	33,300.00	
08/15/2032	<u>1,665,000.00</u>	<u>33,300.00</u>	<u>1,698,300.00</u>	<u>1,731,600.00</u>
Total	<u>\$19,215,000.00</u>	<u>\$6,785,400.00</u>	<u>\$26,000,400.00</u>	<u>\$26,000,400.00</u>

City of Carrollton, Texas
General Obligation Improvement Bonds, Series 2018

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Debt Service</u>	<u>FYE 9/30 Debt Service</u>
08/15/2018	\$400,000.00	\$195,733.02	\$595,733.02	\$595,733.02
02/15/2019		414,481.25	414,481.25	
08/15/2019	905,000.00	414,481.25	1,319,481.25	1,733,962.50
02/15/2020		391,856.25	391,856.25	
08/15/2020	950,000.00	391,856.25	\$1,341,856.25	1,733,712.50
02/15/2021		368,106.25	368,106.25	
08/15/2021	1,000,000.00	368,106.25	1,368,106.25	1,736,212.50
02/15/2022		343,106.25	343,106.25	
08/15/2022	1,045,000.00	343,106.25	1,388,106.25	1,731,212.50
02/15/2023		316,981.25	316,981.25	
08/15/2023	1,100,000.00	316,981.25	1,416,981.25	1,733,962.50
02/15/2024		289,481.25	289,481.25	
08/15/2024	1,155,000.00	289,481.25	\$1,444,481.25	1,733,962.50
02/15/2025		260,606.25	260,606.25	
08/15/2025	1,210,000.00	260,606.25	1,470,606.25	1,731,212.50
02/15/2026		230,356.25	230,356.25	
08/15/2026	1,275,000.00	230,356.25	1,505,356.25	1,735,712.50
02/15/2027		198,481.25	198,481.25	
08/15/2027	1,335,000.00	198,481.25	1,533,481.25	1,731,962.50
02/15/2028		165,106.25	165,106.25	
08/15/2028	1,405,000.00	165,106.25	\$1,570,106.25	1,735,212.50
02/15/2029		129,981.25	129,981.25	
08/15/2029	1,475,000.00	129,981.25	1,604,981.25	1,734,962.50
02/15/2030		100,481.25	100,481.25	
08/15/2030	1,535,000.00	100,481.25	1,635,481.25	1,735,962.50
02/15/2031		77,456.25	77,456.25	
08/15/2031	1,580,000.00	77,456.25	1,657,456.25	1,734,912.50
02/15/2032		52,768.75	52,768.75	
08/15/2032	1,630,000.00	52,768.75	1,682,768.75	1,735,537.50
02/15/1933		27,300.00	27,300.00	
08/15/1933	<u>1,680,000.00</u>	27,300.00	<u>1,707,300.00</u>	<u>1,734,600.00</u>
Total	<u>\$19,680,000.00</u>	<u>\$6,928,833.02</u>	<u>\$26,608,833.02</u>	<u>\$26,608,833.02</u>

City of Carrollton, Texas
WW & SS Revenue Refunding Bonds, Series 2012 Annual Debt Service

FYE	Principal	Interest	Debt Service
2018	\$1,075,000.00	\$246,950.00	\$1,321,950.00
2019	1,125,000.00	203,950.00	1,328,950.00
2020	1,175,000.00	158,950.00	1,333,950.00
2021	1,220,000.00	111,950.00	1,331,950.00
2022	1,265,000.00	63,150.00	1,328,150.00
2023	840,000.00	25,200.00	865,200.00
Total	\$6,700,000.00	\$810,150.00	\$7,510,150.00

City of Carrollton, Texas
WW & SS Revenue Refunding Bonds, Series 2012 Semi-Annual Debt Service

FYE	Principal	Interest	Debt Service	FYE 9/30 Debt Service
11/01/2017			\$123,475.00	
05/01/2018	\$1,075,000.00	\$123,475.00	1,198,475.00	\$1,321,950.00
11/01/2018	0.00	101,975.00	101,975.00	
05/01/2019	1,125,000.00	101,975.00	1,226,975.00	1,328,950.00
11/01/2019	0.00	79,475.00	79,475.00	
05/01/2020	1,175,000.00	79,475.00	1,254,475.00	1,333,950.00
11/01/2020	0.00	55,975.00	55,975.00	
05/01/2021	1,220,000.00	55,975.00	1,275,975.00	1,331,950.00
11/01/2021	0.00	31,575.00	31,575.00	
05/01/2022	1,265,000.00	31,575.00	1,296,575.00	1,328,150.00
11/01/2022	0.00	12,600.00	12,600.00	
05/01/2023	840,000.00	12,600.00	852,600.00	865,200.00
Total	\$6,700,000.00	\$686,675.00	\$7,510,150.00	\$7,510,150.00

General Obligation Bond Authorization Unissued Balances

<u>Authorization Purpose</u>	<u>Authorization Date</u>	<u>Amount Authorized</u>	<u>Prior Issuance</u>	<u>2018 Bonds⁽³⁾</u>	<u>Balance Unissued</u>
Traffic Improvements	05/15/2004	\$ 450,000	\$ 450,000	\$ -	\$ -
Drainage Improvements	11/06/2007	9,200,000	7,154,567	2,045,433	-
Drainage Improvements	11/05/2013	8,780,000	-	8,780,000	-
Street Improvements & Traffic Flow	11/05/2013	43,175,000	32,735,222	10,439,778	-
Street Improvements & Traffic Flow	05/05/2018	78,010,000	-	-	78,010,000
Public Safety Facilities Improvements	05/05/2018	6,250,000	-	-	6,250,000
Parks & Recreation Improvements	05/05/2018	22,420,000	-	-	22,420,000
Total Balances		\$ 168,285,000	\$ 40,339,789	\$ 21,265,211	\$ 106,680,000

⁽¹⁾ This schedule reflects authorizations which have remaining balances outstanding. Prior authorizations have been completely utilized and are reflected in the total debt outstanding.

⁽³⁾ The 2018 Bonds assume use of par and premium against authorization.

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. 3877

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, 2018 THROUGH SEPTEMBER 30, 2019; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, heretofore a budget for the Fiscal Year October 1, 2018 through September 30, 2019, 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, 2018, through September 30, 2019, 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 \$0.430220 tax rate levy for operating purposes for Fiscal Year 2018-2019 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 \$0.032250 of the \$0.430220 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 \$0.164750 of the \$0.430220 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 \$50,000 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 18TH DAY OF SEPTEMBER, 2018.

City of Carrollton, Texas

By: 
Kevin W. Faleoner, 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. 3878

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 2018 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 2018, an ad valorem tax rate of FIFTY NINE POINT FOUR NINE SEVEN CENTS (\$0.59497) 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	\$0.430220
For General Obligation Debt Service	<u>\$0.164750</u>
Total Ad Valorem Tax Rate	\$0.594970

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 7.99 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$32.

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

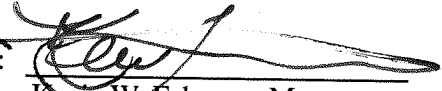
The Tax Assessors for the City of Carrollton are hereby directed to assess, extend and enter upon the tax rolls of the City, for current taxable year, the amounts and rates herein levied, and to keep a current amount of same and when same is collected.

SECTION 4


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

PASSED AND APPROVED THIS 18TH DAY OF SEPTEMBER, 2018.

City of Carrollton, Texas

By: 
Kevin W. Falconer, Mayor

ATTEST:

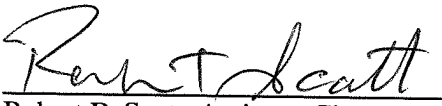

Laurie Garber, City Secretary



APPROVED AS TO FORM:


Meredith Ladd, City Attorney

APPROVED AS TO CONTENT:


Robert B. Scott, Assistant City Manager

RESOLUTION NO. 4194

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CARROLLTON, TEXAS, RATIFYING THE PROPERTY TAX INCREASE REFLECTED IN THE FISCAL YEAR 2018-2019 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 2018-2019 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 2018-2019 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 2018-2019 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 18th day of September 2018.

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

Where Connections Happen

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