



CARROLLTON
TEXAS

Where Connections Happen



Adopted Annual Budget

for Municipal Services

October 1, 2019-
September 30, 2020



PROPOSED ANNUAL BUDGET FOR MUNICIPAL SERVICES

**FISCAL YEAR
OCTOBER 1, 2019 – SEPTEMBER 30, 2020**



(L-R): Councilmember Steve Babick, Councilmember John Sutter, Mayor Pro Tem Young Sung, City Manager Erin Rinehart, Mayor Kevin Falconer, Deputy Mayor Pro Tem 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 \$5,837,615, which is an 6.82% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$1,686,870.

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

FOR: Mayor Pro Tem Young Sung, Deputy Mayor Pro Tem Frances Cruz, Councilmember John Sutter, 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>2020</u>	Fiscal Year <u>2019</u>
Adopted Property Tax Rate	\$0.589970	\$0.594970
Effective Tax Rate	\$0.563016	\$0.559397
Effective Maintenance and Operations Tax Rate	\$0.406362	\$0.398355
Rollback Tax Rate	\$0.589970	\$0.594973
Debt Tax rate	\$0.151100	\$0.164750

The total amount of outstanding municipal debt obligations secured by property taxes is \$173,540,000.

Fiscal Year 2020 Principal and Interest Requirements for Debt Service are:

Property Tax Supported Debt: \$23,308,840

Table of Contents

EXECUTIVE SUMMARY / BUDGET OVERVIEW

Executive Summary	5
Budget Overview.....	10
Budget Calendar	19
Tax Base Comparison	21
Residential Municipal Service Cost Comparison.....	22
Organizational Chart	23
Municipal Fund Structure	25
Financial Standards	26
Contingent Budget Planning	29
Description of Revenue Sources and Expenditure Types	31
Home Rule Charter – Article IV – Budget Provisions	37
Budget Process Overview	39

FUND SUMMARIES

Combined Funds:

Combined Funds Summary.....	43
Personnel Schedule	53

Governmental Funds:

General Fund Description	55
General Fund Summary	57
General Fund Recurring Sources of Funds.....	58
General Fund Recurring Uses of Funds.....	60
Special Revenue Funds Description	65
Hotel / Motel Tax Fund Summary	67
Court Security Fund Summary	68
Juvenile Case Management Fund Summary	69
Public Safety Grants Fund Summary.....	70
Commercial Motor Vehicles Enforcement Fund	71
Confiscated Assets Fund Summary	72
Economic Development Grants Fund.....	73
Utility Rate Review Fund Summary.....	74
General Special Revenue Fund Summary	75
Public Improvement Districts Fund Description	77
Public Improvement Districts Fund Summary	79
General Debt Service Fund Description	81
General Debt Service Fund Summary	83

Enterprise Funds:

Enterprise Funds Description.....	85
Utility Funds Description.....	87
Utility Operating Fund Summary	89
Utility Operating Fund Recurring Uses of Funds.....	90
Utility Debt Service Fund Summary	91
Utility Fleet Replacement Fund Summary	92
Golf Course Funds Description.....	93
Golf Course Operating Fund Summary.....	95
Golf Course Debt Service Fund Summary	96
Golf Course Fleet Replacement Fund Summary	97
Solid Waste Operating Fund Description	99
Solid Waste Operating Fund Summary	101

Internal Service Funds:

Internal Service Funds Description.....	103
Fleet Services Funds Description.....	105
Fleet Services Fund Summary	107
General Fleet Replacement Fund Summary	108
Risk Management Fund Description	109
Risk Management Fund Summary	111
Administrative Services Fund Description	113
Administrative Services Fund Summary	115
Administrative Services Fund Recurring Uses of Funds	116
Employee Health and Disability Fund Description.....	119
Employee Health and Disability Fund Summary	121

Capital Project Funds:

Capital Project Funds Description	123
General and Public Safety Capital Budget	125
Community Development Capital Budget	126
Parks Capital Budget.....	127
Streets Capital Budget.....	128
Drainage Capital Budget.....	129
Traffic Capital Budget.....	130
Tax Increment Financing Reinvestment Zone.....	131
Utility Capital Budget	132
Golf Capital Budget.....	133

CAPITAL IMPROVEMENT PLAN

Capital Improvement Plan Description.....	135
CIPAC Recommendation.....	137
Capital Improvement Plan - Summary	139
Capital Improvement Plan – Detail.....	140

ASSESSED VALUATIONS

Tax Levy Analysis.....	145
Analysis of Assessed Valuation.....	146
Taxable Values by Type.....	147

OUTSTANDING INDEBTEDNESS

Outstanding Indebtedness Description	149
Schedules of Outstanding Indebtedness	151

GLOSSARY/ NOTES

Glossary of Terms	167
-------------------------	-----

Executive Summary

The City Council adopted the following vision and goals at their June 2019 retreat.

City of Carrollton Vision

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

City Council Goals & Strategies

Goals

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

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

Process - Our processes enable us to deliver highest-quality, most expedient, and friendliest service every time.

Culture/Employee - Our people are empowered and trusted to work as a team to deliver exceptional service.

Strategies

- Allocate resources for optimal results
- Establish a process for integrated, cross-functional, business planning and execution
- Judiciously invest in technology to improve our effectiveness and efficiency
- Ensure our people have the resources necessary to do their job
- Improve the perception and reputation of our brand
- Ensure that all employees embrace and exemplify the Vision
- Improve accessibility to the services we provide
- Ensure that we are culturally inclusive and responsive
- Attract new businesses
- Attract and retain outstanding employees by investing in the professional development of our employees
- Leverage opportunities around TODs
- Increase the sales tax base
- Increase the property tax base
- Prepare financially for a potential economic downturn

BUDGET POLICY GUIDELINES

The Fiscal Year 2020 budget was developed within the context of the City Council adopted budget policies and goals and financial standards.

Discussion of the Fiscal Year 2020 budget began on March 5, 2019 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 Proposed 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 conducted on August 6, 2019, 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 20, 2019, for Council in which they deliberated and provided guidance to staff to finalize the budget.

The public hearings on the Proposed Budget and tax rate were held on August 20 and September 10, 2019. The vote for adoption of the budget and tax rate was conducted on September 17, 2019.

Senate Bill 2

During the 86th Legislative Session, Senate Bill 2 was passed representing one of the most comprehensive rewrites of Texas property tax law in many years. Significant impacts include mandatory elections if the maintenance and operations property tax revenue increases more than 3.5% from the previous year. While not effective until January 1, 2020, the City has begun planning for future years.

BUDGET IN BRIEF

The Fiscal Year 2020 budget has recurring uses of funds in the operating, debt service and fleet replacement funds totaling \$243,255,991, an increase of 3.13% from the Fiscal Year 2019 budget. Recurring sources of funds for these funds total \$246,214,299, representing a 4.13% increase over the previous year budget. Several non-major funds are drawing down fund balance through this budget.

	2018-19 Amended Budget	2019-20 Budget	Change
Total Budget Recurring Uses of Funds – Operating, Fleet Replacement and Debt Service	\$235,876,705	\$243,255,991	3.13%
Total General Fund Recurring Uses of Funds	\$105,811,967	\$109,256,109	3.25%
Taxable Assessed Value	\$14,409,165,203	\$15,625,397,833	8.44%
Estimated Sales and Use Taxes	\$41,061,003	\$38,815,765	(5.7)%
Ad Valorem Tax Rate	\$0.59497	\$0.58997	(0.84)%
Total Utility Fund Recurring Uses of Funds	\$44,853,544	\$47,158,662	5.01%
Total Capital Program New Projects	\$79,766,526	\$73,067,672	(8.4)%
Total City Full-time Equivalent Employees	835.25	847.25	1.43%

Property Tax

The Fiscal Year 2020 taxable assessed value for the City of Carrollton is \$15,625,397,833. This represents an 8.44% increase from the prior year. Ad valorem tax revenue for the Fiscal Year 2020 Proposed Budget is \$91,000,376. The average homestead market value is \$282,260 compared to last year's average value of \$267,259, an increase of 5.6%. This Proposed Budget will change the property tax rate to \$0.58997 per \$100 assessed value. Based on this rate, taxes on the average homestead will be \$1,274, a \$46 increase from the Fiscal Year 2019 amount of \$1,228.

Sales and Use Taxes

Sales tax revenue is expected to decrease to \$38,815,765 in Fiscal Year 2020 from Fiscal Year 2019 originally budgeted revenue of \$41,061,003. Current estimate for Fiscal Year 2019 sales tax revenue has been decreased to \$39,060,986. 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. For Fiscal Year 2020, the Proposed Budget includes flat sales tax revenue for recurring purposes and non-recurring "one-time" sources of funds from sales tax of \$10,950,413.

This category also includes a Mixed Drink tax that is expected to increase to \$243,734 in Fiscal Year 2020 from Fiscal Year 2019 budget of \$214,228.

Debt Issuance and Capital Funding

Over \$73 million for new capital projects are funded from debt issuance, non-recurring sources and tax revenue. The City is planning the issuance of \$24,000,000 of General Obligated Bonds.

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 2020 is 847.25, a (1.4%) overall increase in positions from the Fiscal Year 2019 Budget. The following positions changes from the Fiscal Year 2019 Budget have been included in the Fiscal Year 2020 Proposed Budget:

Addition of 12 positions

- Fire Support – 4 positions – To support the transition to a full-time MICU Unit
- Police Operations – 2 positions – To support the new beat created in North Carrollton.
- Police Operations – 1 position – New School Resource Officer assigned to Lewisville ISD
- Information Technology – 2 positions – To support an increase of internal IT initiatives.
- Finance – 1 position – To support new financial standards requirements.
- Marketing – 1 position – To support the increased demand of Marketing Services
- Facilities – 1 position – To support the increased square footage of facilities managed by the Department.

An employee compensation increase pool of 4% for pay increases effective October 1, 2019 is included in Fiscal Year 2020 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 2020 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 2020 includes a 5.1% increase in the budgeted employer health insurance premium costs effective January 1, 2020. Employee premium costs will increase effective January 1, 2020 from \$1 to \$72 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 years rate within a range of 0 to 1 percentage points above the required rate. The 2020 required contribution rate increased to 12.12% from the 2019 rate of 11.95%. For 2019, the City Council approved funding TMRS at 12.67%, 0.72 percentage points higher than the required contribution rate. The 2020 Proposed Budget has been prepared based on a contribution rate of 12.67%, .55 percentage points higher than required and represents an additional contribution of approximately \$320,000. The City's December 31, 2018 unfunded liability for its TMRS plan on a funding basis increased to \$22,570,616 from \$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 were added, and in Fiscal Year 2020 funds for Budget Class A Office Space Incentives and Industrial Rehabilitation Funds were allocated. This fund will also be used for future one-time grants. Due to their multi-year and capital nature, transit-oriented development, retail rehabilitation and redevelopment grants will continue to be accounted for in the General and Public Safety Capital Projects 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 Proposed 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, 2019, Solid Waste collection services for residential services expected to remain the same at \$20.92 for base services and \$8.00 for an extra container based on contractual increases from the Allied Waste 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 22% for fiscal years 2020 through 2022. This Budget includes increases effective January 1, 2020 of 8.2% 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 2019 results are finalized.

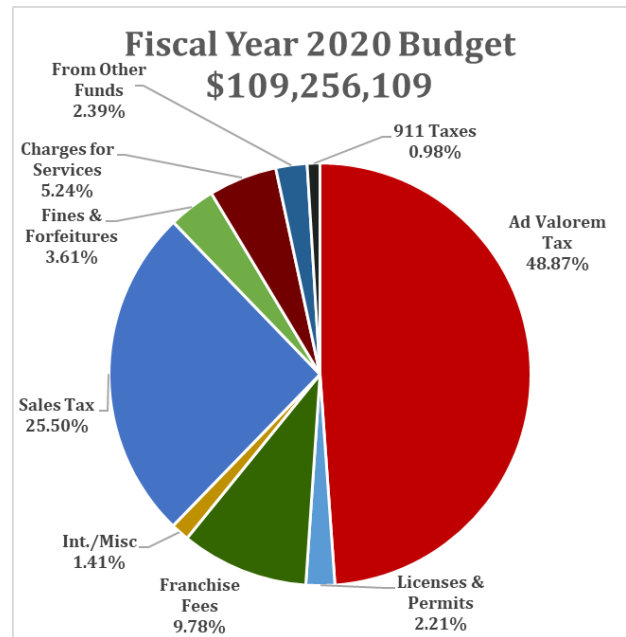
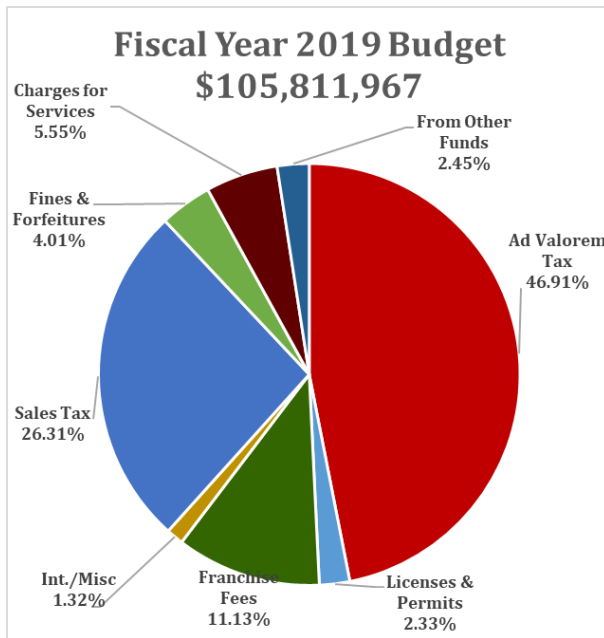
The Fiscal Year 2020 Budget includes several small General Fund fee increases. Estimated additional General Fund revenue from these fee increases total \$29,150.

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 2020 Budget total \$109,256,109, an increase of 3.25% from Fiscal Year 2019. General ad valorem taxes (48.87%), sales taxes (25.50%) and franchise fees (9.78%) collectively produce 84.15% of the General Fund recurring sources of funds for Fiscal Year 2020 compared to 84.35% for the previous year. Fiscal Year 2020 includes an additional revenue source of 911 taxes, however, without historic data this is a rough estimate and actuals could vary significantly.

**General Fund Recurring Sources of Funds
 Increases/Decreases from the FY 2019 Budget**

General Fund Revenue Source	Budget Amount	% of Total	Change from Prior Year	% Change from Prior Year
Ad Valorem Taxes, including Penalties & Interest ⁽¹⁾	53,393,999	48.87%	3,756,113	7.57%
Licenses & Permits	2,416,627	2.21%	(44,224)	(1.80%)
Franchise Fees	10,688,692	9.78%	(1,083,610)	(9.20%)
Int./Misc	1,537,831	1.41%	140,331	10.04%
Sales Tax ⁽²⁾	27,865,352	25.50%	29,446	0.11%
Fines & Forfeitures	3,942,697	3.61%	(301,117)	(7.10%)
Charges for Services	5,724,940	5.24%	(148,167)	(2.52%)
From Other Funds	2,616,446	2.39%	25,905	1.00%
911 Taxes	1,069,525	0.98%	1,069,525	-
	109,256,109	100%	3,444,202	3.25%

⁽¹⁾ Assessed valuations (adjusted for the tax increment reinvestment zone) of \$15,503,620,335 represent an increase of 8.14% 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 2020 sales and use tax revenue considered for recurring operating purposes are projected to be 0.11% over Fiscal Year 2019, solely due to an increase in mixed drink taxes.

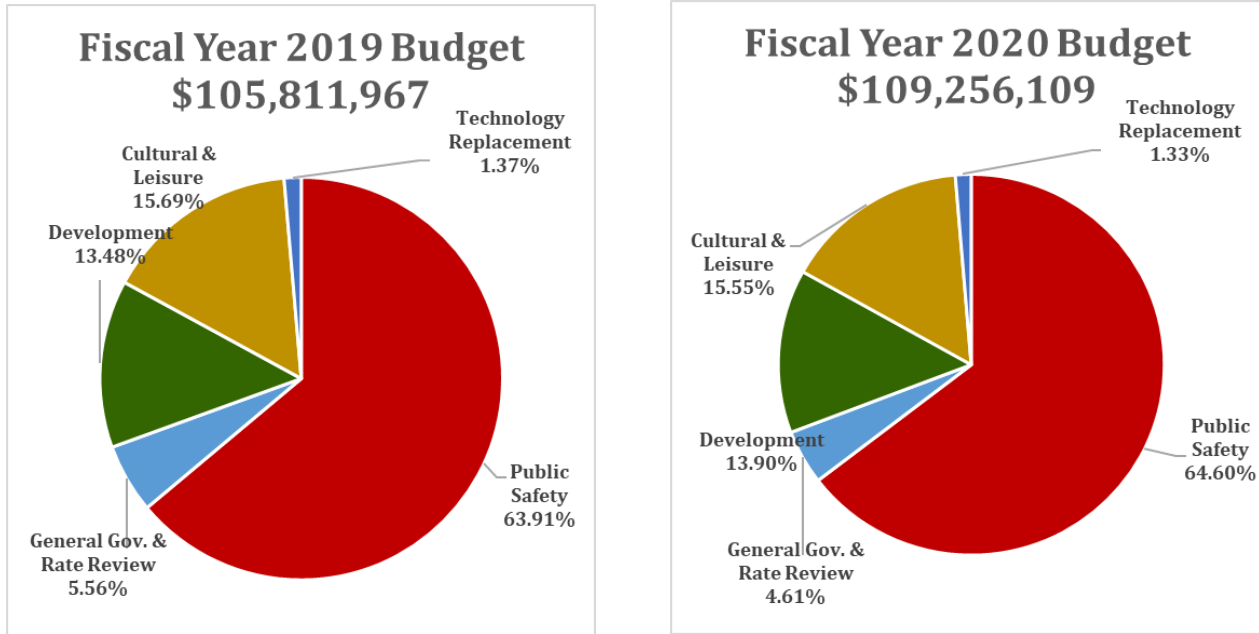
⁽³⁾ Franchise fees are projected to end Fiscal Year 2019 at \$12,014,155 or 2.05% more than the original budget. Fiscal Year 2020 Franchise fee are projected to decrease from the Fiscal Year 2019 current projected amounts due to the recently passed legislation limiting fees when multiple services are provided through one service line.

⁽⁴⁾ Licenses and permits are projected to end Fiscal Year 2019 at \$3,048,609 or 23.9% over budget reflecting an increase in building permit fees due to increased construction activity. Fiscal Year 2020 revenues are projected to decrease from Fiscal Year 2019 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 2019 at \$4,154,630 or 2.1% under budget, and continue decreasing in subsequent fiscal years due to a reduction in traffic enforcement citations being issued.

General Fund Recurring Uses of Funds

General Fund recurring uses of funds total \$109,256,109 for the Fiscal Year 2020 Budget, an increase of 3.25% from the Fiscal Year 2019 budget.



General Fund Recurring Uses of Funds Increases/Decreases from the FY 2019 Budget

General Fund Function	Budget Amount	% of Total	Change from Prior Year	% Change from Prior Year's Budget
General Government	5,041,221	4.61%	(838,903)	(14.27%)
Public Safety	70,580,432	64.60%	2,960,969	4.38%
Cultural & Leisure	16,994,280	15.55%	392,380	2.36%
Development	15,190,176	13.90%	929,696	6.52%
Technology Replacement	1,450,000	1.33%	-	0.00%
Total	109,256,109	100.00%	3,444,142	3.25%

The increase in uses of funds in the General Fund is primarily due to the compensation increase pool at 4% in Fiscal Year 2020 and higher health insurance premium costs, estimated at 5.1%, to address a growing trend in claims during the last years.

Fiscal Years 2021 and 2022 Forecasts

Forecasted recurring sources of funds for Fiscal Years 2021 and 2022 are projected to increase moderately with Fiscal Year 2022 forecast recurring resources projected at 6.57% higher than the Fiscal Year 2020 Budgeted revenues.

Recurring uses of funds in the Fiscal Years 2021 and 2022 Forecasts increase by 2.38% and 2.54%, respectively. These increases are primarily due to 3% compensation increase pools and 10% increases in health insurance premiums budgeted each year. Based on these forecasted recurring sources and uses of funds, no additional sources or reductions in uses are projected for Fiscal Year 2021 or 2022.

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 required a subsidy from the General Fund starting in 2015 after the fund balance was fully depleted. The General Fund subsidy was \$136,754 in Fiscal Year 2018 and is projected at \$285,000 for Fiscal Year 2019. Additional subsidies are projected at \$285,000 in Fiscal Year 2020, \$410,000 in Fiscal Year 2021, and \$560,000 in Fiscal Year 2022.

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.

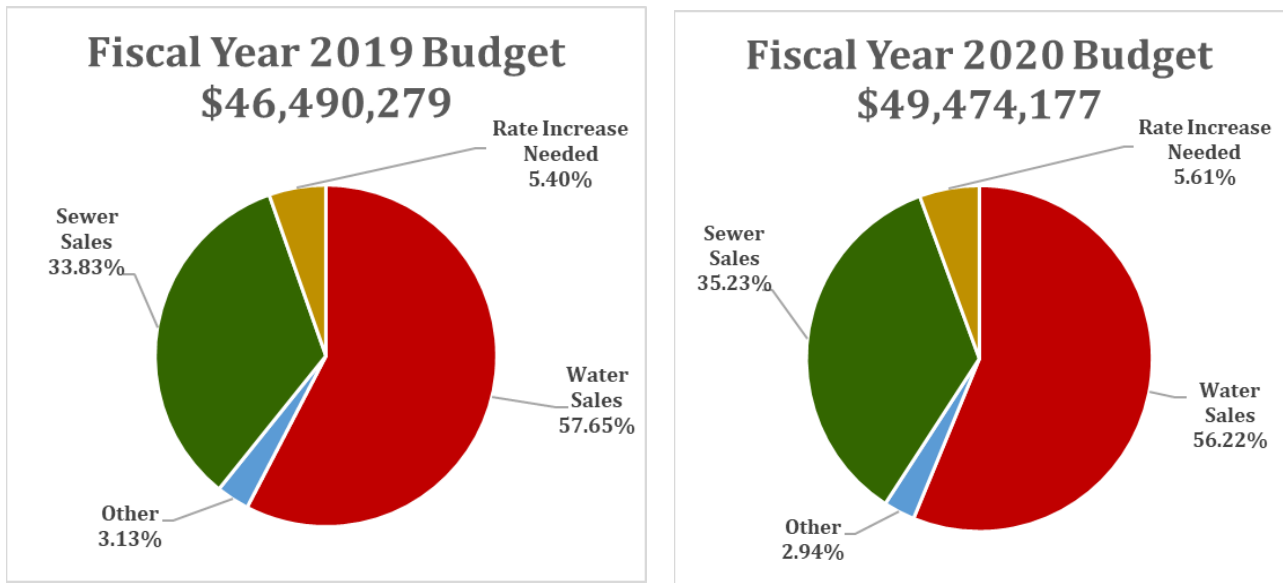
The projected Fiscal Year 2020 General Obligation debt service will require a debt service tax rate of \$0.151100 per hundred dollars of value. Beginning Fund Balance of \$5,054,250 represents 20.87% of projected debt service well in excess of the industry benchmark of 10% to 15% of annual debt service. 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

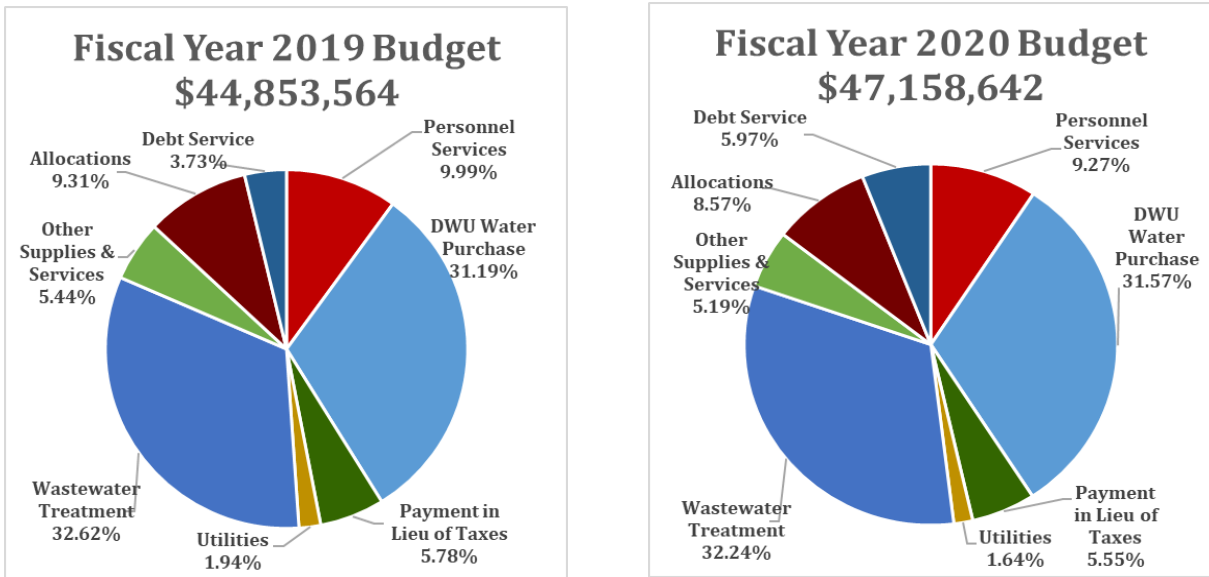


In recent years, the City has experienced a decrease in water and sewer volume partially offset by population and commercial growth. That is attributable to water conservation efforts ranging from low flow toilets and showerheads to less lawn watering. Forecasts for Fiscal Years 2020 to 2022 project the need for utility rate increases totaling approximately 22%. These rate increases are driven primarily due to the 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, 2020 of an average of 8.2% on water and sewer rates. However, this rate increase will be reevaluated late in the calendar year after the actual Fiscal Year 2019 results are finalized.

Fiscal Year 2020 Recurring Sources of Funds are projected to increase 6.4% from the Fiscal Year 2019 Budget including the 8.2% rate increase effective January 1, 2020. 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 \$11,628,158 in ending fund balance or 90 days of recurring uses of funds for Fiscal Year 2020. Financial standards for this fund call for a fund balance of 90 days of recurring uses of funds.

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, but subsequently closed throughout Fiscal Year 2019 for substantial renovations and improvements.

Golf Course revenues for Fiscal Year 2020 are projected at \$3,215,852. Revenues are projected to increase slightly in 2021 and 2022 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 of amounts of \$426,384. Breakeven is projected for Fiscal Year 2020, 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 are outsourced to a private solid waste provider, Allied Waste. 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 residential and apartment collections.

The residential monthly solid waste rate included in the Fiscal Year 2020 Proposed Budget remains the same as the previous year set at \$20.92 per month. A portion of this residential rate is retained by the city funds for alley replacement. The apartment monthly solid waste rate is proposed to stay at \$10.22 per unit per month.

Fiscal Year 2020 is projected to end the year with a \$652,693 fund balance to be used for storm related 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

Fleet Services are provided on-site through an outsourced contractor. For Fiscal Year 2020, Fleet Services Fund expenditures are projected at \$3,296,447, an increase of 3.35% from Fiscal Year 2019. Ending fund balance is projected at \$405,395.

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 2020 Fiscal Year with a fund balance of \$3,516,653 with an excess of \$2,313,653 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 2020 with a fund balance of \$1,567,846 or 30 days of operating expenditures.

EMPLOYEE HEALTH AND DISABILITY

There are two primary components to the Employee Health and Disability Fund: Employee Health and Retiree Health. Disability benefits also paid from this fund are relatively minor and stable compared to the other activities. During 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 2020. The Employee Health and Disability Fund is projected to end Fiscal Year 2020 with

fund balance of \$3,107,987 which represents 90 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 \$24,000,000 with funding for the following projects:

Streets Improvement Projects	\$19,800,000
Parks and Recreation Improvement Projects	3,150,000
Public Safety Projects	<u>1,050,000</u>
	<u>\$24,000,000</u>

Projects funding with Community Development Block Grant (CDBG):

Housing Rehabilitation	\$ 112,500
Enhanced Code Enforcement	67,000
N.O.T.I.C.E. Program	<u>648,963</u>
	<u>\$828,463</u>

“Pay as you go” projects:

Alley Rehabilitation	\$1,311,245
Capital Dedicated Ad Valorem Tax	\$6,347,841

Neighborhood Partnership ad valorem tax funding will provide \$5,437,701 for the N.O.T.I.C.E. program and other infrastructure improvement projects.

Non-recurring funds from excess sales tax and fund balances from the General and Administrative Service Funds of \$6,494,734 has been included in this budget for Strategic Community Reinvestment. Other Projects exceeding \$250,000 funded with non-recurring sources and available cash include:

Cable Franchise Funded Projects	\$ 292,000
Technology Replacement Funds	1,600,000
Reconstruction of Fire Station	1,200,000
Update to Oak Creek Tennis Courts	735,000
Street Light Construction	405,000
Drainage Program Funding	500,000
Bridge Retrofit Program Funding	350,000
Screening Wall Program Funding	570,000



CARROLLTON
TEXAS

**Budget Preparation and Strategic Business Plan Calendar
 Fiscal Year 2020**

January 21 Monday	Strategic Business Plan Kickoff	All Departments
March 1 Friday	Strategic Business Plan Presentations	Executive Team Division Directors Budget Team
March 5 Tuesday	Multi-Year Budget Presentation	City Council Budget Team
March 15 Friday	Strategic Business Plans Due	All Departments
March 18-22	Individual Department Strategic Plan Review Meetings with Managed Competition & Strategic Planning	All Departments
March 19-May 7 Tuesdays	Council Work Sessions for Large \$ Requests	Executive Team Impacted Departments Budget Team
March 21 st Thursday	Budget Kick-Off Meeting	All Departments
May 1 Wednesday	Budget Requests Due All Recommended Fee Changes Due	All Departments
May 1 – June 6	Data Entry / Technical Review	Budget Team
May 14 Monday	Preliminary Tax Roll Due	Appraisal Districts
June 13 & June 20 Thursdays	Executive Team Budget Review	Executive Team Budget Team All Directors
June 20 – July 28	Prepare Preliminary Budget to meet Charter Requirements	Budget Team
July 19 Friday	Pre Tax Roll Final Review	CM/Budget Team
July 25 Wednesday	Certified Tax Roll Due	Appraisal Districts
July 31 Monday	City Council Preliminary Budget Packet Distributed	Budget Team
August 4 Sunday	Publication of Proposed Property Tax Rate Notice Notice of Budget Public Hearing	Local Newspaper

August 6 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 20 Tuesday	City Council Work Session – Preliminary Budget Deliberation 1 st Public Hearing on Proposed Budget and Tax Increase	City Council Budget Team
September 10 Tuesday	2 nd Public Hearing on Proposed Budget and Tax Increase*	City Council Budget Team
September 17 Tuesday	Adopt Budget and Tax Rate	City Council

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

TAX BASE COMPARISON

MCOS Rank	City	Population	2018 Assessed Value Certified Roll	2018 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	104,780	\$ 11,015,634,642	\$ 26,264,931	\$ 105,131	\$ 251.00	\$ 0.97	\$ 0.83	\$ 0.436086
2	Addison ⁽¹⁾	15,730	\$ 4,725,759,169	\$ 16,120,006	\$ 300,430	\$1,025.00	\$ 2.76	\$ 3.38	0.591133
3	Plano ⁽¹⁾	281,390	\$ 42,920,233,435	\$ 89,766,816	\$ 152,529	\$ 319.00	\$ 1.40	\$ 1.05	0.448500
4	Carrollton ⁽¹⁾	132,330	\$ 14,400,284,321	\$ 40,157,963	\$ 108,821	\$ 303.00	\$ 1.00	\$ 1.00	0.589970
5	Irving ⁽¹⁾	237,490	\$ 25,906,830,084	\$ 67,896,620	\$ 109,086	\$ 286.00	\$ 1.00	\$ 0.94	0.594100
6	Farmers Branch ⁽¹⁾	31,590	\$ 5,575,637,174	\$ 14,927,440	\$ 176,500	\$ 473.00	\$ 1.62	\$ 1.56	0.599507
7	Arlington ⁽¹⁾	383,950	\$ 24,763,471,813	\$ 63,133,003	\$ 64,497	\$ 164.00	\$ 0.59	\$ 0.54	0.624000
8	Frisco ⁽¹⁾	172,940	\$ 29,351,318,858	\$ 43,653,989	\$ 169,720	\$ 252.00	\$ 1.56	\$ 0.83	0.446600
9	Coppell ⁽¹⁾	41,100	\$ 7,497,317,995	\$ 19,395,932	\$ 182,416	\$ 472.00	\$ 1.68	\$ 1.56	0.584000
10	Allen	96,870	\$ 13,636,538,512	\$ 20,422,042	\$ 140,772	\$ 211.00	\$ 1.29	\$ 0.70	0.498000
11	McKinney	179,970	\$ 21,987,081,464	\$ 27,037,869	\$ 122,171	\$ 150.00	\$ 1.12	\$ 0.50	0.515600
12	Grand Prairie ⁽¹⁾	189,430	\$ 14,309,704,609	\$ 28,959,875	\$ 75,541	\$ 153.00	\$ 0.69	\$ 0.50	0.669998
13	Fort Worth ⁽¹⁾	829,560	\$ 67,584,971,603	\$ 105,133,207	\$ 81,471	\$ 127.00	\$ 0.75	\$ 0.42	0.747500
14	The Colony	42,090	\$ 4,526,048,717	\$ 14,534,338	\$ 107,533	\$ 345.00	\$ 0.99	\$ 1.14	0.660000
15	Dallas ⁽¹⁾	1,286,380	\$ 129,252,937,398	\$ 304,963,822	\$ 100,478	\$ 237.00	\$ 0.92	\$ 0.78	0.780000
16	Denton ⁽¹⁾	130,990	\$ 11,427,568,900	\$ 24,288,708	\$ 87,240	\$ 185.00	\$ 0.80	\$ 0.61	0.605454
17	Richardson	110,140	\$ 17,003,871,591	\$ 37,671,046	\$ 154,384	\$ 342.00	\$ 1.42	\$ 1.13	0.625160
18	Garland ⁽¹⁾	236,030	\$ 14,966,094,828	\$ 28,746,070	\$ 63,408	\$ 122.00	\$ 0.58	\$ 0.40	0.769600
19	Castle Hills ⁽¹⁾⁽⁴⁾⁽⁵⁾	13,262	\$ 2,393,593,074	\$ 857,245	\$ 180,485	\$ 65.00	\$ 1.66	\$ 0.21	0.980000
20	Mesquite	143,350	\$ 8,056,041,708	\$ 21,909,206	\$ 56,198	\$ 153.00	\$ 0.52	\$ 0.50	0.734000
	Total - All Cities	4,659,372	471,300,939,895	995,840,127	---	---	---	---	---
	Avg. - All Cities ⁽³⁾	---	---	---	\$ 126,941	\$ 281.75	\$ 1.17	\$ 0.93	0.67120
	Weighted Avg.	---	---	---	\$ 101,151	\$ 213.71	---	---	---
	<i>2018 Weighted Avg.</i>	<i>---</i>	<i>---</i>	<i>---</i>	<i>92,940</i>	<i>206.26</i>	<i>---</i>	<i>---</i>	<i>---</i>

Notes:

- (1) Reflects cities with homestead exemption.
- (2) Sales tax figures according to State Comptroller 2018 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

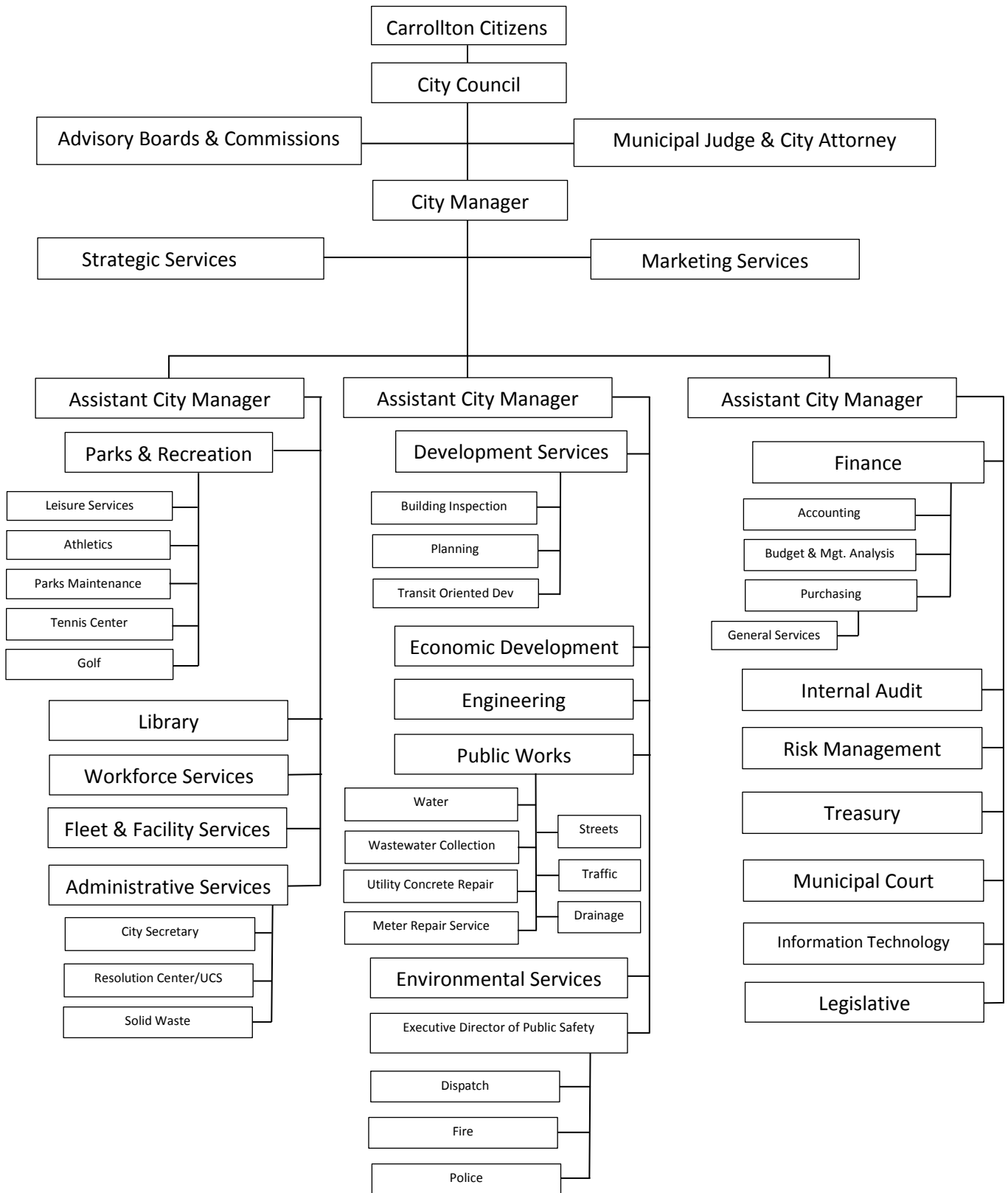
PY RANK	OVERALL RANK	CITY	POP. ⁽²⁾	VALUE ⁽³⁾	TAX RATE	HOMESTEAD EXEMPTION	CITY SALES TAX RATE	ANNUAL PROPERTY TAXES ⁽³⁾	ANNUAL WATER CHARGE ⁽⁴⁾	ANNUAL SEWER CHARGE ⁽⁴⁾	ANNUAL DRAINAGE CHARGE ⁽⁵⁾⁽⁶⁾	ANNUAL SANITATION CHARGE ⁽⁷⁾	TOTAL ANNUAL CHARGE	COMBINED WATER & SEWER	SALES TAX
1	1	Lewisville	105,640	\$270,000	\$0.436086	0%	1.50%	\$1,177	\$ 669	\$271	\$48	\$ 156	\$ 2,321	\$ 940	\$0.0825
4	2	Plano	284,070	\$270,000	0.448500	20%	1.00%	969	661	791	37	146	2,604	1,452	0.0825
3	3	Carrollton	136,170	\$270,000	0.589970	20%	1.00%	1,274	616	491	0	265	2,646	1,107	0.0825
2	4	Addison	15,790	\$270,000	0.591130	20%	1.00%	1,277	592	551	126	159	2,705	1,143	0.0825
5	5	Irving	240,420	\$270,000	0.594100	20%	1.00%	1,283	689	432	36	317	2,757	1,121	0.0825
8	6	Arlington	386,180	\$270,000	0.624000	20%	1.75%	1,348	546	662	81	179	2,816	1,208	0.0800
6	7	Farmers Branch	31,780	\$270,000	0.599507	20%	1.00%	1,295	993	548	0	0	2,836	1,541	0.0825
15	8	Frisco	183,560	\$270,000	0.446600	8%	2.00%	1,115	701	820	50	175	2,862	1,521	0.0825
10	9	Allen	99,020	\$270,000	0.498000	0%	2.00%	1,345	688	618	42	203	2,896	1,306	0.0825
9	10	Coppell	41,290	\$270,000	0.584000	5%	2.00%	1,498	687	511	12	212	2,920	1,198	0.0825
11	11	McKinney	188,500	\$270,000	0.515600	0%	2.00%	1,392	877	688	48	200	3,205	1,565	0.0825
13	12	Fort Worth	848,860	\$270,000	0.747500	20%	1.50%	1,615	676	698	65	227	3,281	1,374	0.0825
12	13	Grand Prairie	191,720	\$270,000	0.669998	1%	2.00%	1,791	643	658	54	207	3,353	1,301	0.0825
17	14	Denton	113,383	\$270,000	0.605454	0.5%	1.50%	1,627	841	588	65	294	3,415	1,429	0.0825
14	15	The Colony	44,370	\$270,000	0.660000	0%	2.00%	1,782	760	573	36	269	3,420	1,333	0.0825
15	16	Dallas	1,301,970	\$270,000	0.780000	20%	1.00%	1,685	678	701	102	327	3,493	1,379	0.0825
16	17	Richardson	113,710	\$270,000	0.625160	0%	1.00%	1,688	1,032	622	45	252	3,639	1,654	0.0825
18	18	Garland	237,270	\$270,000	0.769600	8%	1.00%	1,912	1,172	643	36	233	3,996	1,815	0.0825
20	19	Castle Hills ⁽⁸⁾	13,262	\$270,000	0.980000	10%	1.25%	2,381	896	540	0	212	4,029	1,436	0.0750
19	20	Mesquite	145,030	\$270,000	0.734000	0%	2.00%	1,982	1,091	709	54	234	4,070	1,800	0.0825

AVERAGE:	\$ 1,551	\$ 781	\$596	\$ 47	\$ 217	\$ 3,193	\$ 1,377
MEDIAN:	\$ 1,445	\$ 689	\$620	\$ 47	\$ 212	\$ 3,063	\$ 1,374

Notes:

- (1) Ranking based on Total Annual Charge.
- (2) Population estimates, obtained from the 2018 NCTCOG population estimates. Castle Hills from DCFWSD Website.
- (3) Annual Property Taxes calculated based on residential homestead value of \$270,000.
- (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





CARROLLTON

T E X A S

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.

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 99.5% 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.

911 Taxes - Carrollton is an Emergency Communication District and provides 9-1-1 services. Telecommunication service providers collect the 9-1-1 Emergency Service Fee for each local exchange access line or equivalent local exchange access line as defined in the Commission on State Emergency Communication (CSEC) Rule 255.4.

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.

Home Rule Charter – Article IV – Budget Provisions

SECTION 4.01 FISCAL YEAR.

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

SECTION 4.02 PREPARATION AND SUBMISSION OF BUDGET.

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

- (1) The city manager's budget message shall outline the proposed financial policies for the next fiscal year with explanations of any changes from previous years in expenditures and any major changes of policy and a complete statement regarding the financial condition of the city.
- (2) An estimate of all revenue from taxes and other sources, including the present tax structure rates and property evaluations for the ensuing year.
- (3) A carefully itemized list of proposed expenses by fund and service type and project for the budget year, as compared to actual expenses of the last ended fiscal year, and an estimate of final expenditures for the current fiscal year.
- (4) A description of all outstanding bond indebtedness, showing amount, date of issue, rate of interest and maturity date, as well as any other indebtedness referred to in Article V, which the city has incurred and which has not been paid.

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

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

SECTION 4.03 BUDGET A PUBLIC RECORD.

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

SECTION 4.04 PUBLIC HEARING

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

SECTION 4.05 THE ADOPTION OF THE BUDGET

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

**SECTION 4.06 BUDGET
APPROPRIATIONS AND TAXATION**

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

**SECTION 4.07 UNALLOCATED
RESERVE FUND.**

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

**SECTION 4.08 AMENDING THE
BUDGET.**

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

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

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

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

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

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

Budget Process Overview

BUDGETING FOR OPERATIONS

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

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

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

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

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

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

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

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

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

BUDGETING FOR CAPITAL IMPROVEMENTS

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

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

BUDGET ADOPTION

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

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

BUDGET CALENDAR

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

BUDGET AMENDMENTS

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

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

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

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

BUDGETARY CONTROLS

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

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

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

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

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

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



CARROLLTON

T E X A S

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

	<u>ACTUAL</u> <u>FY 17-18</u>	<u>BUDGET</u> <u>FY 2018-19</u>	<u>ESTIMATE</u> <u>FY 2018-19</u>	<u>BUDGET</u> <u>FY 2019-20</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2020-21</u>	<u>FORECAST</u> <u>FY 2021-22</u>
Beginning Fund Balance							
<u>Operating Funds</u>							
General Fund	\$ 17,985,418	\$ 22,667,780	\$ 24,949,841	\$ 21,694,479	(4.29%)	\$ 17,818,424	\$ 18,386,809
Hotel/Motel Tax Fund	-	-	-	73,150	0.00%	81,150	228,150
Court Security Fund	219,515	193,515	212,205	178,841	(7.58%)	131,099	81,849
Juvenile Case Management Fund	1,120,116	1,120,116	1,168,391	1,159,408	3.51%	850,425	534,925
Public Safety Grants Fund	-	-	(2,598)	2,598	0.00%	-	-
Commercial Motor Vehicles Enforcement Fund	150,065	150,065	179,536	232,536	54.96%	145,536	139,536
Confiscated Asset Fund	751,735	646,242	388,728	383,728	(40.62%)	18,000	18,000
Economic Development Grants Fund	-	-	(72,970)	221,030	0.00%	221,030	221,030
Utility Rate Review Fund	322,914	317,914	325,244	320,244	0.73%	20	20
General Special Revenue Fund	417,528	593,924	699,685	735,766	23.88%	735,766	735,766
Utility Fund	10,626,415	10,323,043	11,699,623	12,594,993	22.01%	11,628,158	12,359,209
Golf Course Fund	-	-	(101,395)	-	100.00%	2,167	59,026
Solid Waste Fund	430,398	400,000	511,468	525,143	31.29%	652,693	677,927
Fleet Services Fund	836,952	615,137	869,353	583,221	(5.19%)	405,395	310,774
Risk Management Fund	3,440,088	3,360,333	4,041,519	3,917,010	16.57%	3,516,653	3,101,354
Administrative Services Fund	2,107,190	1,472,936	2,254,472	2,142,585	45.46%	1,567,846	1,579,443
Employee Health and Disability Fund	3,293,383	2,654,497	1,923,885	3,047,987	14.82%	3,107,987	3,107,987
Public Improvement Districts Fund	-	-	-	-	0.00%	-	-
Total Operating Funds	<u>41,701,717</u>	<u>44,515,502</u>	<u>49,046,987</u>	<u>47,812,719</u>	<u>7.41%</u>	<u>40,882,349</u>	<u>41,541,805</u>
<u>Debt Service Funds</u>							
General Debt Service Fund	4,832,260	4,439,695	4,915,817	5,054,250	13.84%	5,409,050	5,176,621
Utility Debt Service Fund	2,147,650	1,791,369	1,980,396	1,768,542	(1.27%)	2,064,247	2,071,996
Golf Debt Service Fund	-	-	-	-	0.00%	-	-
Total Debt Service Funds	<u>6,979,910</u>	<u>6,231,064</u>	<u>6,896,213</u>	<u>6,822,792</u>	<u>9.50%</u>	<u>7,473,297</u>	<u>7,248,617</u>
<u>Fleet Replacement Funds</u>							
General Fleet Replacement Fund	4,343,579	4,021,698	5,680,494	6,349,088	57.87%	7,053,601	6,623,895
Utility Fleet Replacement Fund	1,702,891	887,042	1,951,168	1,821,505	105.35%	1,503,622	1,625,185
Golf Fleet Replacement Fund	-	63,383	64,244	201,662	100.00%	284,198	368,483
Total Replacement Funds	<u>6,046,470</u>	<u>4,972,123</u>	<u>7,695,906</u>	<u>8,372,255</u>	<u>68.38%</u>	<u>8,841,421</u>	<u>8,617,563</u>
Total Beginning Funds	<u>54,728,097</u>	<u>55,718,689</u>	<u>63,639,106</u>	<u>63,007,766</u>	<u>13.08%</u>	<u>57,197,067</u>	<u>57,407,985</u>

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

	<u>ACTUAL</u> <u>FY 17-18</u>	<u>BUDGET</u> <u>FY 2018-19</u>	<u>ESTIMATE</u> <u>FY 2018-19</u>	<u>BUDGET</u> <u>FY 2019-20</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2020-21</u>	<u>FORECAST</u> <u>FY 2021-22</u>
Recurring Sources of Funds							
<u>Operating Funds</u>							
General Fund	\$ 101,148,538	\$ 105,811,967	\$ 107,053,849	\$ 109,256,109	3.25%	\$ 112,835,380	\$ 116,437,499
Hotel/Motel Tax Fund	614,623	610,000	615,745	625,000	2.46%	635,000	640,000
Court Security Fund	86,493	84,000	78,636	78,250	(6.85%)	78,250	78,250
Juvenile Case Management Fund	182,483	180,000	180,000	180,000	0.00%	180,000	180,000
Public Safety Grants Fund	7,854	19,300	19,300	19,300	0.00%	19,300	19,300
Commercial Motor Vehicles Enforcement Fund	119,746	127,000	123,000	123,000	(3.15%)	122,000	122,000
Confiscated Asset Fund	151,980	202,000	195,000	155,000	(23.27%)	150,000	150,000
Economic Development Grants Fund	2,145,565	2,450,554	2,450,554	3,000,994	22.46%	3,151,044	3,308,596
Utility Rate Review Fund	25,000	25,000	25,000	25,000	0.00%	25,000	25,000
General Special Revenue Fund	348,555	102,000	101,852	102,000	0.00%	102,000	102,000
Utility Fund	45,186,992	46,490,279	45,202,078	49,474,177	6.42%	53,954,511	57,582,565
Golf Course Fund	553,810	1,714,966	1,193,062	3,215,852	87.52%	3,408,476	3,596,619
Solid Waste Fund	10,384,361	10,602,505	10,510,305	10,781,823	1.69%	10,923,676	11,067,795
Fleet Services Fund	2,839,217	3,189,678	2,990,724	3,118,621	(2.23%)	3,236,139	3,246,114
Risk Management Fund	2,272,877	2,265,968	2,270,968	2,113,266	(6.74%)	2,113,266	2,215,430
Administrative Services Fund	17,624,716	17,920,725	17,920,725	19,216,562	7.23%	19,441,707	19,876,441
Employee Health and Disability Fund	11,801,682	15,069,492	12,956,652	12,707,054	(15.68%)	13,329,407	13,943,377
Public Improvement Districts	-	571,608	571,608	1,447,982	153.32%	1,447,982	1,447,982
Total Operating Funds	195,494,492	207,437,042	204,459,058	215,639,990	3.95%	225,153,138	234,038,968
<u>Debt Service Funds</u>							
General Debt Service Fund	22,605,084	23,389,577	23,389,577	23,433,840	0.19%	23,333,478	22,061,720
Utility Debt Service Fund	1,575,925	1,674,313	1,483,203	2,815,762	68.17%	2,526,406	2,428,828
Golf Debt Service Fund	-	67,349	82,847	501,745	100.00%	434,783	357,111
Total Debt Service Funds	24,181,009	25,131,239	24,955,627	26,751,347	6.45%	26,294,667	24,847,659
<u>Fleet Replacement Funds</u>							
General Fleet Replacement Fund	2,811,469	3,138,971	3,273,262	3,197,152	1.85%	3,407,755	3,781,353
Utility Fleet Replacement Fund	368,660	622,549	553,876	475,274	(23.66%)	503,901	508,410
Golf Fleet Replacement Fund	122,100	124,476	137,418	150,536	20.94%	150,285	120,829
Total Replacement Funds	3,302,229	3,885,996	3,964,556	3,822,962	(1.62%)	4,061,941	4,410,592
Total Recurring Sources of Funds	222,977,730	236,454,277	233,379,241	246,214,299	4.13%	255,509,746	263,297,219

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

	<u>ACTUAL</u> <u>FY 17-18</u>	<u>BUDGET</u> <u>FY 2018-19</u>	<u>ESTIMATE</u> <u>FY 2018-19</u>	<u>BUDGET</u> <u>FY 2019-20</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2020-21</u>	<u>FORECAST</u> <u>FY 2021-22</u>
Recurring Uses of Funds							
<u>Operating Funds</u>							
General Fund	\$ 96,969,078	\$ 105,811,967	\$ 102,280,779	\$ 109,256,109	3.25%	\$ 111,853,090	\$ 114,695,878
Hotel/Motel Tax Fund	751,377	895,000	892,595	895,000	0.00%	905,000	960,000
Court Security Fund	93,803	125,992	112,000	125,992	0.00%	127,500	130,000
Juvenile Case Management Fund	134,208	488,983	188,983	488,983	0.00%	495,500	505,000
Public Safety Grants Fund	10,452	19,300	19,300	19,300	0.00%	19,300	19,300
Commercial Motor Vehicles Enforcement Fund	90,275	160,000	70,000	210,000	31.25%	128,000	128,000
Confiscated Asset Fund	514,987	830,242	200,000	520,728	(37.28%)	150,000	150,000
Economic Development Grants Fund	2,152,535	2,450,554	2,450,554	3,000,994	22.46%	3,151,044	3,308,596
Utility Rate Review Fund	22,670	342,914	30,000	345,224	0.67%	25,000	25,000
General Special Revenue Fund	66,398	695,924	65,771	102,000	(85.34%)	102,000	102,000
Utility Fund	41,213,784	44,853,544	43,403,708	47,158,642	5.14%	50,123,460	52,978,566
Golf Course Fund	655,205	2,352,747	2,036,126	3,213,685	36.59%	3,351,617	3,348,097
Solid Waste Fund	8,978,938	9,304,243	9,198,368	9,343,028	0.42%	9,574,085	10,002,259
Fleet Services Fund	2,806,816	3,189,678	3,276,856	3,296,447	3.35%	3,330,790	3,359,205
Risk Management Fund	1,671,446	2,397,983	2,395,477	2,513,623	4.82%	2,528,565	2,565,001
Administrative Services Fund	16,419,895	17,920,725	17,795,661	19,216,562	7.23%	19,430,110	19,831,943
Employee Health and Disability Fund	13,171,180	15,069,492	12,082,550	12,647,054	(16.08%)	13,329,407	13,943,377
Public Improvement Districts Fund	-	571,608	571,608	1,447,982	153.32%	1,447,982	1,447,982
Total Operating Funds	<u>185,723,047</u>	<u>207,480,896</u>	<u>197,070,336</u>	<u>213,801,353</u>	<u>3.05%</u>	<u>220,072,450</u>	<u>227,500,204</u>
<u>Debt Service Funds</u>							
General Debt Service Fund	22,521,527	23,322,955	23,251,144	23,079,040	(1.05%)	23,565,907	22,274,782
Utility Debt Service Fund	1,743,179	1,695,057	1,695,057	2,520,057	48.67%	2,518,657	2,510,607
Golf Debt Service Fund	-	57,349	82,847	501,745	100.00%	434,783	357,111
Total Debt Service Funds	<u>24,264,706</u>	<u>25,075,361</u>	<u>25,029,048</u>	<u>26,100,842</u>	<u>4.09%</u>	<u>26,519,347</u>	<u>25,142,500</u>
<u>Fleet Replacement Funds</u>							
General Fleet Replacement Fund	1,474,554	2,095,418	2,604,668	2,492,639	18.96%	3,837,461	4,055,877
Utility Fleet Replacement Fund	120,383	1,121,030	683,539	793,157	(29.25%)	382,338	546,548
Golf Fleet Replacement Fund	57,856	104,000	-	68,000	(34.62%)	66,000	99,000
Total Replacement Funds	<u>1,652,793</u>	<u>3,320,448</u>	<u>3,288,207</u>	<u>3,353,796</u>	<u>1.00%</u>	<u>4,285,799</u>	<u>4,701,425</u>
Total Recurring Uses of Funds	<u>211,640,546</u>	<u>235,876,705</u>	<u>225,387,591</u>	<u>243,255,991</u>	<u>3.13%</u>	<u>250,877,596</u>	<u>257,344,129</u>

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

	ACTUAL FY 17-18	BUDGET FY 2018-19	ESTIMATE FY 2018-19	BUDGET FY 2019-20	% CHNG BUD/BUD	FORECAST FY 2020-21	FORECAST FY 2021-22
Non-recurring "One-time"							
Sources of Funds							
Operating Funds							
General Fund	\$ 14,325,659	\$ 13,590,579	\$ 11,565,895	\$ 11,315,895	(16.74%)	\$ 12,750,216	\$ 11,826,755
Hotel/Motel Tax Fund	136,754	285,000	350,000	285,000	0.00%	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	-	994,000	994,000	1,000,000	0.60%	156,500	1,331,000
Utility Rate Review Fund	-	-	-	-	0.00%	-	-
General Special Revenue Fund	-	-	-	-	0.00%	-	-
Utility Fund	2,915,000	-	-	-	-	-	-
Golf Course Fund	-	736,656	944,459	-	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	-	250,000	250,000	-	100.00%	-	-
Public Improvement Districts Fund	-	-	-	-	0.00%	-	-
Total Operating Funds	17,377,413	15,856,235	14,104,354	12,600,895	(20.53%)	13,316,716	13,717,755
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	-	-	-	-	-	-	-
Total Replacement Funds	-	-	-	-	0.00%	-	-
Total Non-recurring "One-time"							
Sources of Funds	17,377,413	15,856,235	14,104,354	12,600,895	(20.53%)	13,316,716	13,717,755

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

	<u>ACTUAL</u> <u>FY 17-18</u>	<u>BUDGET</u> <u>FY 2018-19</u>	<u>ESTIMATE</u> <u>FY 2018-19</u>	<u>BUDGET</u> <u>FY 2019-20</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2020-21</u>	<u>FORECAST</u> <u>FY 2021-22</u>
Non-recurring "One-time"							
Uses of Funds							
<u>Operating Funds</u>							
General Fund	\$ 11,540,696	\$ 18,864,611	\$ 19,594,327	\$ 15,191,950	(19.47%)	\$ 12,181,831	\$ 11,359,447
Hotel/Motel Tax Fund	-	-	-	-	0.00%	-	-
Court Security Fund	-	-	-	-	0.00%	-	-
Juvenile Case Management Fund	-	-	-	-	0.00%	-	-
Public Safety Grants Fund	-	-	2,598	-	0.00%	-	-
Commercial Motor Vehicles Enforcement Fund	-	-	-	-	0.00%	-	-
Confiscated Asset Fund	-	-	-	-	0.00%	-	-
Economic Development Grants Fund	66,000	994,000	700,000	1,000,000	0.60%	156,500	1,331,000
Utility Rate Review Fund	-	-	-	-	0.00%	-	-
General Special Revenue Fund	-	-	-	-	0.00%	-	-
Utility Fund	5,815,000	900,000	900,000	3,282,370	264.71%	3,100,000	3,900,000
Golf Course Fund	-	-	-	-	-	-	-
Solid Waste Fund	1,324,353	1,298,262	1,298,262	1,311,245	1.00%	1,324,357	1,337,601
Fleet Services Fund	-	-	-	-	0.00%	-	-
Risk Management Fund	-	-	-	-	0.00%	-	-
Administrative Services Fund	1,057,539	-	236,951	574,739	0.00%	-	-
Employee Health and Disability Fund	-	-	-	-	0.00%	-	-
Public Improvement Districts Fund	-	-	-	-	0.00%	-	-
Total Operating Funds	19,803,588	22,056,873	22,732,138	21,360,304	(3.16%)	16,762,688	17,928,048
<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							
	19,803,588	22,056,873	22,732,138	21,360,304	(3.16%)	16,762,688	17,928,048

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

	<u>ACTUAL</u> <u>FY 17-18</u>	<u>BUDGET</u> <u>FY 2018-19</u>	<u>ESTIMATE</u> <u>FY 2018-19</u>	<u>BUDGET</u> <u>FY 2019-20</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2020-21</u>	<u>FORECAST</u> <u>FY 2021-22</u>
Additional recurring sources or reductions in uses needed to maintain Target Fund Balance							
<u>Operating Funds</u>							
General Fund	\$ -	\$ -	\$ -	\$ -	0.00%	\$ (982,290)	\$ (1,741,621)
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%	(982,290)	(1,741,621)
<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							
Target Fund Balance	-	-	-	-	0.00%	(982,290)	(1,741,621)

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

	<u>ACTUAL</u> <u>FY 17-18</u>	<u>BUDGET</u> <u>FY 2018-19</u>	<u>ESTIMATE</u> <u>FY 2018-19</u>	<u>BUDGET</u> <u>FY 2019-20</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2020-21</u>	<u>FORECAST</u> <u>FY 2021-22</u>
Ending Fund Balance							
<u>Operating Funds</u>							
General Fund	\$ 24,949,841	\$ 17,393,748	\$ 21,694,479	\$ 17,818,424	2.44%	\$ 18,386,809	\$ 18,854,117
Hotel/Motel Tax Fund	-	-	73,150	88,150	0.00%	228,150	468,150
Court Security Fund	212,205	151,523	178,841	131,099	(13.48%)	81,849	30,099
Juvenile Case Management Fund	1,168,391	811,133	1,159,408	850,425	4.84%	534,925	209,925
Public Safety Grants Fund	(2,598)	-	(5,196)	2,598	0.00%	-	-
Commercial Motor Vehicles Enforcement Fund	179,536	117,065	232,536	145,536	0.00%	139,536	133,536
Confiscated Asset Fund	388,728	18,000	383,728	18,000	0.00%	18,000	18,000
Economic Development Grants Fund	(72,970)	-	221,030	221,030	0.00%	221,030	221,030
Utility Rate Review Fund	325,244	-	320,244	20	0.00%	20	20
General Special Revenue Fund	699,685	-	735,766	735,766	0.00%	735,766	735,766
Utility Fund	11,699,623	11,059,778	12,597,993	11,628,158	5.14%	12,359,209	13,063,208
Golf Course Fund	(101,395)	98,875	-	2,167	0.00%	59,026	307,548
Solid Waste Fund	511,468	400,000	525,143	652,693	63.17%	677,927	405,862
Fleet Services Fund	869,353	615,137	583,221	405,395	(34.10%)	310,744	197,683
Risk Management Fund	4,041,519	3,228,318	3,917,010	3,516,653	8.93%	3,101,354	2,751,783
Administrative Services Fund	2,254,472	1,472,936	2,142,585	1,567,846	6.44%	1,579,443	1,623,941
Employee Health and Disability Fund	1,923,885	2,904,497	3,047,987	3,107,987	7.01%	3,107,987	3,107,987
Public Improvement Districts Fund	-	-	-	-	0.00%	-	-
Total Operating Funds	<u>49,046,987</u>	<u>38,271,010</u>	<u>47,807,925</u>	<u>40,891,947</u>	<u>6.85%</u>	<u>41,541,775</u>	<u>42,128,655</u>
<u>Debt Service Funds</u>							
General Debt Service Fund	4,915,817	4,506,317	5,054,250	5,409,050	20.03%	5,176,621	4,963,559
Utility Debt Service Fund	1,980,396	1,770,625	1,768,542	2,064,247	16.58%	2,071,996	1,990,217
Golf Debt Service Fund	-	10,000	-	-	100.00%	-	-
Total Debt Service Funds	<u>6,896,213</u>	<u>6,276,942</u>	<u>6,822,792</u>	<u>7,473,297</u>	<u>19.06%</u>	<u>7,248,617</u>	<u>6,953,776</u>
<u>Fleet Replacement Funds</u>							
General Fleet Replacement Fund	5,680,494	5,065,251	6,349,088	7,053,601	39.25%	6,623,895	6,349,371
Utility Fleet Replacement Fund	1,951,168	388,561	1,821,505	1,503,622	286.97%	1,625,185	1,587,047
Golf Fleet Replacement Fund	64,244	83,859	201,662	284,198	100.00%	368,483	390,312
Total Replacement Funds	<u>7,695,906</u>	<u>5,537,671</u>	<u>8,372,255</u>	<u>8,841,421</u>	<u>59.66%</u>	<u>8,617,563</u>	<u>8,326,730</u>
Total Ending Fund Balances	<u>\$ 63,639,106</u>	<u>\$ 50,085,623</u>	<u>\$ 63,002,972</u>	<u>\$ 57,206,665</u>	<u>14.22%</u>	<u>\$ 57,407,955</u>	<u>\$ 57,409,161</u>



CARROLLTON

T E X A S

**COMBINED FUNDS
 CAPITAL PROJECTS FUNDS
 FISCAL YEAR 2020**

Unbudgeted Resources:

General and Public Safety Capital	\$	14,545,956
Community Development		7,113,788
Parks		6,416,505
Streets		35,155,079
Drainage		1,868,374
Traffic		1,196,600
Tax Increment Reinvestment Zone		656,700
Utility		6,056,689
Golf Course		57,981
		73,067,672

Additional Projects: *

General and Public Safety Capital		14,545,956
Community Development		7,113,788
Parks		6,416,505
Streets		35,155,079
Drainage		1,868,374
Traffic		1,196,600
Tax Increment Reinvestment Zone		656,700
Utility		6,056,689
Golf Course		57,981
		73,067,672

Projected Remaining Unobligated Fund Balances:

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

* Includes contingency funds in each of the project categories



CARROLLTON

T E X A S

Personnel Schedule

	2015-16	2016-17	2017-18	2018-19	2019-2020
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	FTE	FTE	FTE	FTE	FTE
<u>GENERAL FUND</u>					
<u>Public Safety</u>					
Police Management Services	114.000	111.000	117.500	88.500	84.000
Police Operations	103.000	110.000	106.000	108.000	114.000
Police - COPS grant	-	-	2.000	2.000	2.000
Police - Detention	-	-	-	31.000	31.000
Dispatch	31.000	-	-	-	-
Fire Operations	144.000	159.000	156.000	155.000	159.000
Fire Support Services	14.000	14.000	14.500	16.500	16.000
Municipal Court	20.100	20.100	19.100	17.800	17.800
Environmental Services	20.500	21.500	21.500	21.500	21.500
Animal Services	10.500	10.500	11.000	11.000	11.000
Total Public Safety	457.100	446.100	447.600	451.300	456.300
<u>Culture & Leisure</u>					
Library	37.750	37.750	37.750	37.250	37.250
Leisure Services	6.000	6.000	7.000	9.000	8.000
Rosemeade Recreation Center	4.000	4.000	5.000	4.000	3.000
Crosby Recreation Center	4.000	4.000	3.000	4.000	4.000
Senior Center	3.000	3.000	3.000	1.000	2.000
A.W. Perry Museum	1.000	1.000	1.000	1.000	1.000
Athletics	29.000	31.000	33.000	3.000	3.000
Parks Operations	31.000	32.000	29.000	60.000	61.000
Total Cultural & Recreational	115.750	118.750	118.750	119.250	119.250
<u>Development</u>					
Transportation Engineering	7.000	7.000	7.000	7.000	7.000
Civil Engineering	14.000	13.000	14.000	9.500	9.500
CIP Engineering	-	-	-	4.000	4.000
Traffic Operations	14.000	14.000	15.000	15.000	15.000
Streets	27.000	27.000	28.000	28.000	29.000
Drainage	9.000	9.000	10.000	10.000	9.000
Public Works Administration	14.000	14.000	5.000	5.000	5.000
Building Inspection	22.000	23.000	23.000	24.000	24.000
Planning	3.000	3.000	3.000	4.000	4.000
Economic Development	2.000	2.000	2.000	2.000	2.000
Transit Oriented Development	1.000	1.000	1.000	-	-
Total Development	113.000	113.000	108.000	108.500	108.500
Total General Fund	685.850	677.850	674.350	679.050	684.050
<u>UTILITY FUND</u>					
Water Production	14.000	14.000	16.000	16.000	16.000
Water Distribution	13.000	13.000	14.600	14.600	13.600
Wastewater Collection	9.000	9.000	10.000	10.000	10.000
Meter Repair Services	3.000	3.000	3.400	11.400	12.400
Water Concrete Replacement	13.000	13.000	14.000	14.000	14.000
Total Utility Fund	52.000	52.000	58.000	66.000	66.000
<u>FLEET SERVICES FUND</u>					
Fleet Services	0.500	0.500	0.500	0.800	0.800
<u>RISK SERVICES FUND</u>					
Risk Management	1.000	1.000	1.000	1.000	1.000

Personnel Schedule

	2015-16	2016-17	2017-18	2018-19	2019-2020
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	FTE	FTE	FTE	FTE	FTE
<u>ADMINISTRATIVE SERVICES FUND</u>					
<u>General Government</u>					
City Manager's Office	8.000	8.000	7.000	6.000	7.500
Resolution Center	11.500	13.500	13.500	13.000	13.000
Organizational Development	2.000	2.000	2.000	-	-
Managed Competition & Strategic Planning	-	-	-	2.000	2.000
Marketing Services	4.500	4.750	6.750	7.000	8.000
City Attorney	5.900	6.150	6.150	7.700	7.200
Total General Government	31.900	34.400	35.400	35.700	37.700
<u>Administration</u>					
Finance Administration	3.000	3.000	3.000	3.500	3.500
Budget & Management Analysis	4.000	4.000	3.000	3.000	3.000
Accounting	7.500	7.500	7.500	7.500	8.500
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	9.500	9.500
Information Technology	1.000	1.000	1.000	2.000	5.000
Workforce Services	7.750	8.000	8.000	8.000	8.000
Facility Maintenance	7.500	7.500	7.500	7.200	8.200
Total Administration	54.250	54.500	53.500	44.700	49.700
Total Administrative Services Fund	86.150	88.900	88.900	80.400	87.400
<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	831.500	826.250	829.750	835.250	847.250

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 service and street maintenance.



CARROLLTON

T E X A S

GENERAL FUND

	ACTUAL FY 2017-18	BUDGET FY 2018-19	ESTIMATE FY 2018-19	BUDGET FY 2019-20	% CHNG BUD/BUD	FORECAST FY 2020-21	FORECAST FY 2021-22
Beginning Fund Balance	\$17,985,418	\$22,667,780	\$ 24,949,841	\$ 21,694,479	(4.29%)	\$ 17,818,424	\$ 18,386,809
Recurring Sources of Funds							
Taxes	70,856,717	77,473,852	78,635,078	82,328,876	6.27%	86,206,363	89,964,810
Franchise Fees	12,205,081	11,772,302	12,014,155	10,688,692	(9.20%)	10,579,602	10,480,794
Licenses and Permits	3,580,421	2,460,851	3,048,609	2,416,627	(1.80%)	2,416,627	2,416,627
Charges for Services	5,552,539	5,873,107	5,202,378	5,724,940	(2.52%)	5,724,940	5,724,940
Fines and Forfeitures	4,633,569	4,243,814	4,154,630	3,942,697	(7.10%)	3,856,780	3,772,834
Investment Income	993,833	997,500	1,008,458	1,008,458	1.10%	1,008,458	1,008,458
Miscellaneous	761,486	400,000	400,000	529,373	32.34%	400,000	400,000
Utility Operating Fund - Payment in Lieu of Taxes	2,564,892	2,590,541	2,590,541	2,616,446	1.00%	2,642,610	2,669,036
Total Recurring Sources of Funds	101,148,538	105,811,967	107,053,849	109,256,109	3.25%	112,835,380	116,437,499
Recurring Uses of Funds							
Personnel Services	62,926,191	67,545,859	64,461,686	68,621,710	1.59%	69,979,811	71,909,571
Supplies and Services	12,706,085	14,975,346	15,791,102	15,457,077	3.22%	17,041,182	17,393,161
Utilities	2,521,815	2,528,752	2,270,873	2,277,154	(9.95%)	2,313,436	2,349,394
Allocations*	16,806,933	18,811,165	17,583,980	20,516,834	9.07%	20,538,668	21,086,546
Capital Outlay	497,972	475,845	698,138	908,335	90.89%	504,993	482,206
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	(2,877)	-	-	-	0.00%	-	-
Total Recurring Uses of Funds	96,969,078	105,811,967	102,280,779	109,256,109	3.25%	111,853,090	114,695,878
Net Recurring Funds	4,179,460	-	4,773,070	(0)		982,290	1,741,621
Non-recurring "One-time" Sources of Funds							
Sales Tax	14,051,547	13,225,097	11,200,413	10,950,413	(17.20%)	12,384,734	11,461,273
Interfund loan repayment from Golf Fund	-	-	-	-	0.00%	-	-
Interfund loan repayment from Utility Fund	274,112	365,482	365,482	365,482	100.00%	365,482	365,482
Total Non-recurring "One-time" Sources of Funds	14,325,659	13,590,579	11,565,895	11,315,895	(16.74%)	12,750,216	11,826,755
Non-recurring "One-time" Uses of Funds							
Hotel Motel Tax Fund Subsidy	136,754	285,000	285,000	285,000	0.00%	410,000	560,000
Golf Course Subsidy	-	121,626	426,384	-	0.00%	31,741	-
Economic Development Grants Fund	-	994,000	994,000	1,000,000	0.60%	156,500	-
Transfer to Health Fund	-	250,000	250,000	-	(100.00%)	-	-
Transfer to Public Safety Fund	-	-	2,958	-	-	-	-
Transfer Trail Master and Dredging Op to Cap	-	-	422,000	-	-	-	-
Loan to Utility fund	2,915,000	-	-	-	0.00%	-	-
2019 FY Non-recurring ATBs	-	1,933,581	1,933,581	-	0.00%	-	-
Reconstruct Fire Stations	-	-	-	1,200,000	100.00%	-	-
Fire Station Architectural Evaluation	-	-	-	100,000	100.00%	-	-
Emergency Traffic Signal Station 7	-	-	-	150,000	100.00%	-	-
EMS Inventory Management System	-	-	-	56,000	100.00%	-	-
2020 FY Non-Recurring ATBs	-	-	-	3,893,716	100.00%	-	-
Special Events Funding	-	-	-	102,500	100.00%	-	-
Parks Strategic Amenity Fund	500,000	500,000	500,000	780,000	56.00%	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	-	-	-	(100.00%)	-	-
Facility Maintenance Fund	950,000	950,000	950,000	950,000	0.00%	950,000	950,000
Other Capital Projects Funds	6,583,442	13,650,404	13,650,404	6,494,734	(52.42%)	9,953,590	9,169,447
Total Non-recurring "One-time" Uses of Funds	11,540,696	18,864,611	19,594,327	15,191,950	(19.47%)	12,181,831	11,359,447
Net Non-recurring "One-time" Funds	2,784,963	(5,274,032)	(8,028,432)	(3,876,055)		568,385	467,308
The Bottom Line - Net Recurring and Non-recurring Funds	6,964,423	(5,274,032)	(3,255,362)	(3,876,055)		1,550,675	2,208,929
Additional recurring sources or reductions in recurring uses needed to maintain Target Fund Balance	-	-	-	-		(982,290)	(1,741,621)
Ending Fund Balance	\$24,949,841	\$17,393,748	\$ 21,694,479	\$ 17,818,424	2.44%	\$ 18,386,809	\$ 18,854,117
Days of Recurring Uses of Funds	94	60	77	60		60	60

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

**GENERAL FUND
RECURRING SOURCES OF FUNDS**

	<u>ACTUAL</u> <u>FY 2017-18</u>	<u>AMENDED</u> <u>BUDGET</u> <u>FY 2018-19</u>	<u>ESTIMATE</u> <u>FY 2018-19</u>	<u>BUDGET</u> <u>FY 2019-20</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2020-21</u>	<u>FORECAST</u> <u>FY 2021-22</u>
TAX REVENUES							
Ad Valorem Taxes							
Current taxes	\$ 44,514,586	\$ 49,157,886	\$ 50,294,505	\$ 52,913,999	7.64%	\$ 54,765,989	\$ 56,682,799
Delinquent taxes	275,994	180,000	180,000	180,000	0.00%	180,000	180,000
Total Ad Valorem Taxes	<u>44,790,580</u>	<u>49,337,886</u>	<u>50,474,505</u>	<u>53,093,999</u>	<u>7.61%</u>	<u>54,945,989</u>	<u>56,862,799</u>
Sales and Use Taxes							
City sales tax	25,547,186	27,621,618	27,621,618	27,621,618	0.00%	29,278,915	31,035,650
Mixed drink tax	212,300	214,288	238,955	243,734	13.74%	248,609	253,581
Total Sales and Use Taxes	<u>25,759,486</u>	<u>27,835,906</u>	<u>27,860,573</u>	<u>27,865,352</u>	<u>0.11%</u>	<u>29,527,524</u>	<u>31,289,231</u>
Penalty and Interest							
Penalty and interest	306,651	300,000	300,000	300,000	0.00%	300,000	300,000
911 Taxes							
911 Taxes	-	-	-	1,069,525	N/A	1,432,850	1,512,780
TOTAL TAX REVENUE	<u>70,856,717</u>	<u>77,473,852</u>	<u>78,635,078</u>	<u>82,328,876</u>	<u>6.27%</u>	<u>86,206,363</u>	<u>89,964,810</u>
FRANCHISE FEES							
Electric	6,144,813	5,938,010	6,190,687	6,190,687	4.26%	6,190,687	6,190,687
Telephone	1,739,065	1,704,278	1,699,512	1,018,527	(40.24%)	987,971	958,332
Gas	1,530,868	1,537,675	1,360,796	1,374,404	(10.62%)	1,388,148	1,402,029
Cable	1,608,040	1,442,339	1,580,865	922,779	(36.02%)	830,501	747,451
Solid Waste	1,182,295	1,150,000	1,182,295	1,182,295	2.81%	1,182,295	1,182,295
TOTAL FRANCHISE FEES	<u>12,205,081</u>	<u>11,772,302</u>	<u>12,014,155</u>	<u>10,688,692</u>	<u>(9.20%)</u>	<u>10,579,602</u>	<u>10,480,794</u>
LICENSES AND PERMITS							
Permits	2,389,487	1,443,121	1,847,895	1,343,121	(6.93%)	1,343,121	1,343,121
Licenses and miscellaneous	273,330	115,635	228,039	120,878	4.53%	120,878	120,878
Comm. Services Apt. fees	240,636	210,920	240,000	240,636	14.09%	240,636	240,636
Comm. Services Food Program	253,994	303,250	303,250	253,994	(16.24%)	253,994	253,994
Single Family Rental Inspection	168,135	160,000	160,000	160,000	0.00%	160,000	160,000
Pollution control	142,125	125,000	125,000	125,000	0.00%	125,000	125,000
Comm. Services Misc. fees	2,000	500	2,000	2,000	300.00%	2,000	2,000
Environmental Health fees	515	425	425	425	0.00%	425	425
Environmental Health Pool Code fees	16,150	17,000	17,000	17,000	0.00%	17,000	17,000
County Vehicle Registration fee	93,573	85,000	125,000	153,573	80.67%	153,573	153,573
Film Permits	476	-	-	-	0.00%	-	-
TOTAL LICENSES AND PERMITS	<u>3,580,421</u>	<u>2,460,851</u>	<u>3,048,609</u>	<u>2,416,627</u>	<u>(1.80%)</u>	<u>2,416,627</u>	<u>2,416,627</u>
CHARGES FOR SERVICES							
Public Safety							
Ambulance fees	1,909,342	2,025,111	1,951,506	1,951,506	(3.63%)	1,951,506	1,951,506
Ambulance Supplemental program	383,560	400,000	400,000	400,000	0.00%	400,000	400,000
Fingerprint fees	5,715	5,000	5,000	5,000	0.00%	5,000	5,000
Alarm Permit Fees	384,043	390,000	340,000	340,000	(12.82%)	340,000	340,000
False alarms	51,950	40,000	45,000	45,000	12.50%	45,000	45,000
Total Public Safety	<u>2,734,610</u>	<u>2,860,111</u>	<u>2,741,506</u>	<u>2,741,506</u>	<u>(4.15%)</u>	<u>2,741,506</u>	<u>2,741,506</u>
Culture and Leisure							
Softball Concession/Sales	20,570	20,000	20,000	20,000	0.00%	20,000	20,000
Misc. recreation fees/Rec rental fees	602,972	595,335	635,005	635,755	6.79%	635,755	635,755
Recreation class fees	527,606	710,274	635,333	758,333	6.77%	758,333	758,333
Sports Field Use	310,945	330,000	330,000	330,000	0.00%	330,000	330,000
Swimming pool fees	460,212	538,297	36,000	460,212	(14.51%)	460,212	460,212
Tennis Center fees	52,650	50,495	49,517	49,517	(1.94%)	49,517	49,517
Athletic program fees	262,601	227,900	214,322	214,322	(5.96%)	214,322	214,322
Library meeting room fees	17,307	15,000	15,000	15,000	0.00%	15,000	15,000
Library county contract	59,769	57,728	57,728	57,728	0.00%	57,728	57,728
Total Culture and Leisure	<u>2,314,632</u>	<u>2,545,029</u>	<u>1,992,905</u>	<u>2,540,867</u>	<u>(0.16%)</u>	<u>2,540,867</u>	<u>2,540,867</u>

(continued)

**GENERAL FUND
RECURRING SOURCES OF FUNDS**

	<u>ACTUAL</u> <u>FY 2017-18</u>	<u>AMENDED</u> <u>BUDGET</u> <u>FY 2018-19</u>	<u>ESTIMATE</u> <u>FY 2018-19</u>	<u>BUDGET</u> <u>FY 2019-20</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2020-21</u>	<u>FORECAST</u> <u>FY 2021-22</u>
CHARGES FOR SERVICES (continued)							
Other							
Animal control fees	\$ 56,848	\$ 75,367	\$ 75,367	\$ 72,367	(3.98%)	\$ 72,367	\$ 72,367
Developers' inspection fees	92,851	100,000	100,000	100,000	0.00%	100,000	100,000
Planning fees	31,658	20,000	20,000	20,000	0.00%	20,000	20,000
Mowing assessments	28,177	22,600	22,600	25,200	11.50%	25,200	25,200
Sales to other cities	293,763	250,000	250,000	225,000	(10.00%)	225,000	225,000
Total Other	<u>503,297</u>	<u>467,967</u>	<u>467,967</u>	<u>442,567</u>	<u>(5.43%)</u>	<u>442,567</u>	<u>442,567</u>
TOTAL CHARGES FOR SERVICES	<u>5,552,539</u>	<u>5,873,107</u>	<u>5,202,378</u>	<u>5,724,940</u>	<u>(2.52%)</u>	<u>5,724,940</u>	<u>5,724,940</u>
FINES AND FORFEITURES							
Municipal court fines	3,237,387	2,948,277	2,915,273	2,769,509	(6.06%)	2,714,119	2,659,837
Court admin fee	31,180	26,600	26,600	26,068	(2.00%)	25,547	25,036
Dismiss/arrest fees	722,879	679,081	615,868	585,075	(13.84%)	573,373	561,906
Warrant fees	438,737	412,266	404,389	384,170	(6.82%)	376,486	368,956
Child Safety	47,738	38,000	50,000	47,500	25.00%	46,550	45,619
Traffic - local	54,138	52,250	55,000	52,250	0.00%	51,205	50,181
Expungement fee	-	-	-	-	0.00%	-	-
Judicial efficiency	7,587	6,650	6,650	6,318	(5.00%)	6,191	6,067
Impound fines	3,371	3,040	3,200	3,040	0.00%	2,979	2,919
Library fees and fines	73,923	61,500	61,500	53,425	(13.13%)	45,754	38,466
Charges for lost books	16,629	16,150	16,150	15,343	(5.00%)	14,576	13,847
TOTAL FINES AND FORFEITURES	<u>4,633,569</u>	<u>4,243,814</u>	<u>4,154,630</u>	<u>3,942,697</u>	<u>(7.10%)</u>	<u>3,856,780</u>	<u>3,772,834</u>
INVESTMENT INCOME	<u>993,833</u>	<u>997,500</u>	<u>1,008,458</u>	<u>1,008,458</u>	<u>1.10%</u>	<u>1,008,458</u>	<u>1,008,458</u>
MISCELLANEOUS REVENUE	<u>761,486</u>	<u>400,000</u>	<u>400,000</u>	<u>529,373</u>	<u>32.34%</u>	<u>400,000</u>	<u>400,000</u>
UTILITY OPERATING FUND - PAYMENT IN LIEU OF TAXES	<u>2,564,892</u>	<u>2,590,541</u>	<u>2,590,541</u>	<u>2,616,446</u>	<u>1.00%</u>	<u>2,642,610</u>	<u>2,669,036</u>
LOAN REPAYMENT	<u>274,112</u>	<u>365,482</u>	<u>365,482</u>	<u>365,482</u>	<u>0.00%</u>	<u>365,482</u>	<u>365,482</u>
TOTAL RECURRING SOURCES OF FUNDS	<u>\$ 101,422,650</u>	<u>\$ 106,177,449</u>	<u>\$ 107,419,331</u>	<u>\$ 109,621,591</u>	<u>3.24%</u>	<u>\$ 113,200,862</u>	<u>\$ 116,802,981</u> (concluded)

**GENERAL FUND
 RECURRING USES OF FUNDS**

	<u>ACTUAL FY 2017-18</u>	<u>BUDGET FY 2018-19</u>	<u>ESTIMATE FY 2018-19</u>	<u>BUDGET FY 2019-20</u>	<u>% CHNG BUD/BUD</u>	<u>FORECAST FY 2020-21</u>	<u>FORECAST FY 2021-22</u>
GENERAL GOVERNMENT:							
City Council:							
Personnel Services	\$ 23,414	\$ 23,400	\$ 21,549	\$ 23,500	0.43%	\$ 23,500	\$ 23,500
Supplies and Services	78,706	106,700	80,700	111,075	4.10%	114,665	87,175
Utilities	6,235	6,654	5,808	5,924	(10.97%)	6,043	6,163
Allocations	129,192	134,994	135,182	205,526	52.25%	195,221	199,712
	<u>237,547</u>	<u>271,748</u>	<u>243,239</u>	<u>346,025</u>	<u>27.33%</u>	<u>339,429</u>	<u>316,550</u>
Non-Departmental:							
Personnel Services	315,200	2,967,872	-	2,685,480	(9.51%)	4,618,441	6,615,339
Supplies and Services	460,633	489,180	530,410	516,765	5.64%	537,875	561,713
Allocations	417,413	1,567,618	568,529	1,467,951	(6.36%)	1,255,159	1,260,008
	<u>1,193,246</u>	<u>5,024,670</u>	<u>1,098,939</u>	<u>4,670,196</u>	<u>(7.05%)</u>	<u>6,411,475</u>	<u>8,437,060</u>
TOTAL GENERAL GOVERNMENT	<u>1,430,793</u>	<u>5,296,418</u>	<u>1,342,178</u>	<u>5,016,221</u>	<u>(5.29%)</u>	<u>6,750,904</u>	<u>8,753,610</u>
PUBLIC SAFETY:							
Police Management Services:							
Personnel Services	10,097,344	8,595,156	8,223,575	8,451,508	(1.67%)	8,457,508	8,468,619
Supplies and Services	1,106,635	1,537,546	1,226,946	1,526,850	(0.70%)	1,539,982	1,542,099
Utilities	85,429	88,097	79,362	57,699	(34.51%)	58,653	59,624
Allocations	1,301,244	1,355,976	1,355,976	1,451,861	7.07%	1,482,533	1,497,057
Capital Outlay	55,143	5,010	5,010	134,383	2582.30%	5,010	5,010
	<u>12,645,795</u>	<u>11,581,785</u>	<u>10,890,869</u>	<u>11,622,301</u>	<u>0.35%</u>	<u>11,543,686</u>	<u>11,572,409</u>
Police Operations:							
Personnel Services	12,157,028	12,493,489	12,827,123	13,133,754	5.12%	12,845,935	12,783,797
Supplies and Services	1,020,168	1,181,463	1,317,521	1,378,558	16.68%	1,416,028	1,471,505
Utilities	34,605	37,159	30,136	30,738	(17.28%)	31,353	31,980
Allocations	2,719,028	2,905,950	2,901,014	2,786,079	(4.13%)	2,726,816	2,748,922
Capital Outlay	38,345	18,677	18,677	246,751	1221.15%	25,925	25,925
	<u>15,969,174</u>	<u>16,636,738</u>	<u>17,094,471</u>	<u>17,575,880</u>	<u>5.64%</u>	<u>17,046,057</u>	<u>17,062,129</u>
Detention Center:							
Personnel Services	-	1,880,941	1,809,046	1,900,385	1.02%	1,901,885	1,901,885
Supplies and Services	-	83,675	92,235	92,235	9.28%	92,235	92,235
Utilities	-	-	18,565	21,045	100.00%	21,391	21,746
Allocations	-	-	-	594,461	100.00%	604,012	612,508
Capital Outlay	-	1,800	1,800	1,800	0.00%	1,800	1,800
	<u>-</u>	<u>1,966,416</u>	<u>1,921,646</u>	<u>2,609,926</u>	<u>32.73%</u>	<u>2,621,323</u>	<u>2,630,174</u>
Total Police Department	<u>28,614,969</u>	<u>30,184,939</u>	<u>29,906,986</u>	<u>31,808,107</u>	<u>5.38%</u>	<u>31,211,066</u>	<u>31,264,712</u>
Fire Operations:							
Personnel Services	19,584,390	19,567,430	20,752,282	20,512,903	4.83%	20,195,909	20,171,650
Supplies and Services	1,865,499	2,165,320	1,912,650	1,921,607	(11.26%)	1,918,913	1,987,424
Utilities	114,428	117,487	103,790	105,417	(10.27%)	107,078	108,772
Allocations	3,664,017	3,858,487	3,747,187	3,761,232	(2.52%)	3,878,552	4,102,698
Capital Outlay	-	24,000	198,750	24,000	0.00%	24,000	24,000
	<u>25,228,334</u>	<u>25,732,724</u>	<u>26,714,659</u>	<u>26,325,159</u>	<u>2.30%</u>	<u>26,124,452</u>	<u>26,394,544</u>
Fire Support Services:							
Personnel Services	2,241,214	2,141,692	2,400,282	2,069,403	(3.38%)	2,071,403	2,073,403
Supplies and Services	141,030	172,173	188,782	172,585	0.24%	177,113	180,605
Utilities	6,597	5,860	6,111	6,232	6.35%	6,357	6,485
Allocations	275,993	288,977	297,164	489,548	69.41%	503,106	511,522
Capital Outlay	-	-	-	-	0.00%	-	-
	<u>2,664,834</u>	<u>2,608,702</u>	<u>2,892,339</u>	<u>2,737,768</u>	<u>4.95%</u>	<u>2,757,979</u>	<u>2,772,015</u>
Total Fire Department	<u>27,893,168</u>	<u>28,341,426</u>	<u>29,606,998</u>	<u>29,062,927</u>	<u>2.55%</u>	<u>28,882,431</u>	<u>29,166,559</u>

(continued)

**GENERAL FUND
 RECURRING USES OF FUNDS**

	<u>ACTUAL FY 2017-18</u>	<u>BUDGET FY 2018-19</u>	<u>ESTIMATE FY 2018-19</u>	<u>BUDGET FY 2019-20</u>	<u>% CHNG BUD/BUD</u>	<u>FORECAST FY 2020-21</u>	<u>FORECAST FY 2021-22</u>
PUBLIC SAFETY (continued):							
Environmental Services:							
Personnel Services	\$ 1,616,887	\$ 1,727,457	\$ 1,830,443	\$ 1,716,313	(0.65%)	\$ 1,719,625	\$ 1,720,812
Supplies and Services	456,533	465,708	436,111	452,093	(2.92%)	456,174	460,663
Utilities	9,572	10,215	8,847	9,024	(11.66%)	9,204	9,388
Allocations	560,862	576,316	576,192	572,349	(0.69%)	593,419	605,756
Capital Outlay	-	8,141	35,029	8,147	100.00%	8,147	8,147
	<u>2,643,854</u>	<u>2,787,837</u>	<u>2,886,622</u>	<u>2,757,926</u>	<u>(1.07%)</u>	<u>2,786,569</u>	<u>2,804,766</u>
Emergency Dispatch:							
Personnel Services	-	-	-	-	0.00%	-	-
Supplies and Services	2,525,303	2,416,177	2,456,696	2,914,727	20.63%	4,302,707	4,388,761
Utilities	-	-	-	-	0.00%	-	-
Allocations	412,840	430,608	431,471	207,840	(51.73%)	204,719	210,146
Capital Outlay	-	-	-	-	0.00%	-	-
	<u>2,938,143</u>	<u>2,846,785</u>	<u>2,888,167</u>	<u>3,122,567</u>	<u>9.69%</u>	<u>4,507,426</u>	<u>4,598,907</u>
Animal Services							
Personnel Services	680,994	706,713	656,365	689,952	(2.37%)	689,952	689,952
Supplies and Services	81,366	136,043	140,806	141,075	3.70%	142,921	145,543
Utilities	54,808	52,540	47,297	48,141	(8.37%)	49,022	49,920
Allocations	219,645	226,693	228,305	407,474	79.75%	402,442	398,502
	<u>1,036,813</u>	<u>1,121,989</u>	<u>1,072,773</u>	<u>1,286,642</u>	<u>14.68%</u>	<u>1,284,337</u>	<u>1,283,917</u>
Municipal Court:							
Personnel Services	1,217,239	1,303,864	1,225,470	1,371,207	5.16%	1,372,007	1,372,007
Supplies and Services	261,328	317,921	333,983	318,194	0.09%	318,487	322,686
Utilities	41,346	37,835	34,276	34,801	(8.02%)	35,337	35,885
Allocations	1,238,661	1,296,570	1,295,667	818,061	(36.91%)	829,271	840,473
Capital Outlay	-	-	-	-	0.00%	-	-
	<u>2,758,574</u>	<u>2,956,190</u>	<u>2,889,396</u>	<u>2,542,263</u>	<u>(14.00%)</u>	<u>2,555,102</u>	<u>2,571,051</u>
TOTAL PUBLIC SAFETY	<u>65,885,521</u>	<u>68,239,166</u>	<u>69,250,942</u>	<u>70,580,432</u>	<u>3.43%</u>	<u>71,226,931</u>	<u>71,689,912</u>
CULTURE AND LEISURE:							
Library:							
Personnel Services	2,182,174	2,300,606	2,246,965	2,330,203	1.29%	2,332,703	2,335,203
Supplies and Services	247,782	346,939	361,514	359,673	3.67%	366,710	373,817
Utilities	104,524	121,386	93,953	95,672	(21.18%)	97,425	99,214
Allocations	1,056,687	1,103,001	1,105,252	800,150	(27.46%)	801,217	809,719
Capital Outlay	324,383	326,628	326,628	326,628	0.00%	326,628	326,628
	<u>3,915,550</u>	<u>4,198,560</u>	<u>4,134,312</u>	<u>3,912,326</u>	<u>(6.82%)</u>	<u>3,924,683</u>	<u>3,944,581</u>
Leisure Services:							
Personnel Services	715,406	709,502	815,042	777,639	9.60%	777,639	777,639
Supplies and Services	134,154	155,446	161,346	67,337	(56.68%)	68,209	69,090
Utilities	845	885	2,581	2,632	197.40%	2,685	2,738
Allocations	149,123	155,579	155,579	325,663	109.32%	322,721	328,241
	<u>999,528</u>	<u>1,021,412</u>	<u>1,134,548</u>	<u>1,173,271</u>	<u>14.87%</u>	<u>1,171,254</u>	<u>1,177,708</u>
Athletics:							
Personnel Services	2,345,202	259,659	98,523	449,724	73.20%	451,724	451,724
Supplies and Services	993,814	458,566	285,202	392,856	(14.33%)	388,913	394,290
Utilities	455,620	286,538	84,058	85,739	100.00%	87,454	89,204
Allocations	598,273	610,191	449,344	301,943	(50.52%)	296,549	304,495
Capital Outlay	-	-	-	-	0.00%	-	-
	<u>4,392,909</u>	<u>1,614,954</u>	<u>917,127</u>	<u>1,230,262</u>	<u>(23.82%)</u>	<u>1,224,640</u>	<u>1,239,713</u>

(continued)

**GENERAL FUND
 RECURRING USES OF FUNDS**

	<u>ACTUAL FY 2017-18</u>	<u>BUDGET FY 2018-19</u>	<u>ESTIMATE FY 2018-19</u>	<u>BUDGET FY 2019-20</u>	<u>% CHNG BUD/BUD</u>	<u>FORECAST FY 2020-21</u>	<u>FORECAST FY 2021-22</u>
CULTURE AND LEISURE (continued):							
Parks Operations:							
Personnel Services	\$ 1,706,246	\$ 4,014,071	\$ 4,013,688	\$ 4,021,012	0.17%	\$ 4,026,012	\$ 4,026,012
Supplies and Services	920,060	1,817,900	1,854,977	1,981,271	8.99%	2,030,653	2,070,039
Utilities	385,945	513,474	650,770	648,141	26.23%	652,517	656,981
Allocations	621,717	647,627	774,946	1,363,880	110.60%	1,456,956	1,562,819
Capital Outlay	1,080	3,500	17,900	44,000	1157.14%	6,325	6,325
	<u>3,635,048</u>	<u>6,996,572</u>	<u>7,312,281</u>	<u>8,058,304</u>	<u>15.18%</u>	<u>8,172,463</u>	<u>8,322,176</u>
Tennis Center:							
Supplies and Services	6,799	16,161	19,661	18,898	16.94%	18,137	18,378
Utilities	22,797	29,727	22,407	23,775	(20.02%)	25,151	25,534
Allocations	59,133	61,753	61,753	178,333	188.78%	171,583	176,136
	<u>88,729</u>	<u>107,641</u>	<u>103,821</u>	<u>221,006</u>	<u>105.32%</u>	<u>214,871</u>	<u>220,048</u>
Rosemeade Rec Center:							
Personnel Services	247,135	383,496	238,070	150,878	(60.66%)	150,878	151,378
Supplies and Services	384,782	430,667	433,520	434,390	0.86%	436,491	441,836
Utilities	54,876	63,985	52,709	53,637	(16.17%)	54,583	55,548
Allocations	297,167	310,265	310,083	260,086	(16.17%)	256,448	263,037
	<u>983,960</u>	<u>1,188,413</u>	<u>1,034,382</u>	<u>898,991</u>	<u>(24.35%)</u>	<u>898,400</u>	<u>911,799</u>
Crosby Rec Center:							
Personnel Services	204,341	284,535	256,764	271,575	(4.55%)	271,575	271,575
Supplies and Services	76,196	179,006	148,283	146,621	(18.09%)	149,318	152,154
Utilities	40,370	39,706	34,648	35,233	(11.27%)	35,831	36,440
Allocations	224,804	234,764	234,764	257,367	9.63%	252,382	258,820
	<u>545,711</u>	<u>738,011</u>	<u>674,459</u>	<u>710,796</u>	<u>(3.69%)</u>	<u>709,106</u>	<u>718,989</u>
Perry Museum							
Personnel Services	87,527	87,487	97,867	89,999	2.87%	90,158	90,158
Supplies and Services	7,625	22,246	22,246	22,769	2.35%	25,579	26,025
Utilities	8,211	8,789	8,745	8,118	(7.63%)	8,253	8,360
Allocations	56,381	58,867	58,867	191,857	225.92%	185,515	190,142
	<u>159,744</u>	<u>177,389</u>	<u>187,725</u>	<u>312,743</u>	<u>76.30%</u>	<u>309,505</u>	<u>314,685</u>
Senior Center:							
Personnel Services	190,169	218,589	160,868	132,055	(39.59%)	132,555	132,555
Supplies and Services	76,830	89,107	92,246	90,878	1.99%	92,308	94,088
Utilities	45,204	43,080	35,101	35,653	(17.24%)	36,215	36,789
Allocations	141,986	147,175	147,175	217,995	48.12%	211,783	222,492
Capital Outlay	-	-	-	-	0.00%	-	-
	<u>454,189</u>	<u>497,951</u>	<u>435,390</u>	<u>476,581</u>	<u>(4.29%)</u>	<u>472,861</u>	<u>485,924</u>
Total Parks and Recreation Department	<u>11,259,818</u>	<u>12,342,343</u>	<u>11,799,733</u>	<u>13,081,954</u>	<u>5.99%</u>	<u>13,173,100</u>	<u>13,391,042</u>
TOTAL CULTURE AND LEISURE	<u>15,175,368</u>	<u>16,540,903</u>	<u>15,934,045</u>	<u>16,994,280</u>	<u>2.74%</u>	<u>17,097,783</u>	<u>17,335,623</u>
DEVELOPMENT:							
Transportation Engineering:							
Personnel Services	813,571	813,571	728,132	842,672	3.58%	842,672	843,172
Supplies and Services	55,458	55,458	55,058	58,043	4.66%	58,582	58,729
Utilities	2,681	2,681	2,322	2,368	(11.67%)	2,416	2,464
Allocations	110,198	110,198	109,618	246,826	123.98%	245,828	251,108
Capital Outlay	67,800	67,800	68,200	68,047	0.36%	68,247	69,047
	<u>1,049,708</u>	<u>1,049,708</u>	<u>963,330</u>	<u>1,217,956</u>	<u>16.03%</u>	<u>1,217,745</u>	<u>1,224,520</u>

(continued)

**GENERAL FUND
RECURRING USES OF FUNDS**

	<u>ACTUAL FY 2017-18</u>	<u>BUDGET FY 2018-19</u>	<u>ESTIMATE FY 2018-19</u>	<u>BUDGET FY 2019-20</u>	<u>% CHNG BUD/BUD</u>	<u>FORECAST FY 2020-21</u>	<u>FORECAST FY 2021-22</u>
DEVELOPMENT (continued):							
Civil Engineering:							
Personnel Services	\$ 944,220	\$ 636,494	\$ 200,325	\$ 756,666	18.88%	\$ 756,666	\$ 757,166
Supplies and Services	73,193	47,751	48,285	111,877	134.29%	112,896	114,076
Utilities	8,916	8,022	8,094	7,087	(11.66%)	7,229	7,374
Allocations	251,392	143,895	143,895	298,430	107.39%	299,810	305,505
Capital Outlay	11,221	14,772	20,627	11,890	(19.51%)	35,490	11,890
	<u>1,288,942</u>	<u>850,934</u>	<u>421,226</u>	<u>1,185,950</u>	<u>39.37%</u>	<u>1,212,091</u>	<u>1,196,011</u>
CIP Engineering:							
Personnel Services	-	428,260	177,822	201,333	(52.99%)	201,515	199,976
Supplies and Services	-	91,330	91,330	29,505	(67.69%)	29,799	30,096
Utilities	-	-	-	-	0.00%	-	-
Allocations	-	118,066	118,066	202,117	71.19%	199,887	204,651
Capital Outlay	-	3,371	3,371	1,263	(62.55%)	1,275	1,288
	<u>-</u>	<u>641,027</u>	<u>390,589</u>	<u>434,217</u>	<u>(32.26%)</u>	<u>432,476</u>	<u>436,011</u>
Traffic Operations:							
Personnel Services	906,090	974,631	1,003,023	983,102	0.87%	984,602	985,102
Supplies and Services	297,175	438,846	437,337	408,038	(7.02%)	415,978	425,946
Utilities	1,025,458	1,039,145	927,028	945,569	(9.01%)	964,480	983,770
Allocations	524,242	561,042	531,404	604,764	7.79%	612,773	628,660
Capital Outlay	-	-	-	-	100.00%	-	-
	<u>2,752,965</u>	<u>3,013,664</u>	<u>2,898,792</u>	<u>2,941,473</u>	<u>(2.40%)</u>	<u>2,977,833</u>	<u>3,023,478</u>
Streets:							
Personnel Services	1,401,009	1,680,722	1,539,498	1,713,225	1.93%	1,716,225	1,716,225
Supplies and Services	948,304	1,112,103	1,056,181	1,075,314	(3.31%)	1,096,323	1,132,542
Allocations	728,765	794,348	760,546	989,811	24.61%	1,004,139	999,167
Capital Outlay	-	-	-	39,280	0.00%	-	-
	<u>3,078,078</u>	<u>3,587,173</u>	<u>3,356,225</u>	<u>3,817,630</u>	<u>6.42%</u>	<u>3,816,687</u>	<u>3,847,934</u>
Drainage:							
Personnel Services	558,204	607,323	517,753	551,147	(9.25%)	552,647	552,647
Supplies and Services	188,677	212,676	261,241	264,176	24.22%	272,292	282,543
Allocations	354,322	382,046	361,587	529,129	38.50%	563,513	594,808
	<u>1,101,203</u>	<u>1,202,045</u>	<u>1,140,581</u>	<u>1,344,452</u>	<u>11.85%</u>	<u>1,388,452</u>	<u>1,429,998</u>
Building Inspection:							
Personnel Services	1,926,594	2,062,649	2,046,048	2,085,042	1.09%	2,085,042	2,085,542
Supplies and Services	103,452	111,735	124,140	126,921	13.59%	136,279	139,700
Utilities	6,538	6,976	6,042	6,162	(11.67%)	6,286	6,412
Allocations	411,789	435,767	430,066	526,626	20.85%	535,563	542,886
Capital Outlay	-	463	463	463	0.00%	463	463
	<u>2,448,373</u>	<u>2,617,590</u>	<u>2,606,759</u>	<u>2,745,214</u>	<u>4.88%</u>	<u>2,763,633</u>	<u>2,775,003</u>
Public Works Administration:							
Personnel Services	97,647	-	-	-	0.00%	-	-
Supplies and Services	13,763	-	-	-	(100.00%)	-	-
Utilities	(460)	-	-	-	0.00%	-	-
Allocations	-	-	-	-	0.00%	5,869	10,493
	<u>110,950</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>5,869</u>	<u>10,493</u>
Planning:							
Personnel Services	383,817	386,514	317,592	399,007	3.23%	399,007	399,007
Supplies and Services	63,382	60,970	64,125	62,095	1.85%	62,858	63,514
Utilities	5,106	4,703	6,223	6,307	34.11%	6,393	6,480
Allocations	205,456	214,549	214,505	242,758	13.15%	236,805	241,757
Capital Outlay	-	1,683	1,683	1,683	0.00%	1,683	1,683
	<u>657,761</u>	<u>668,419</u>	<u>604,128</u>	<u>711,850</u>	<u>6.50%</u>	<u>706,746</u>	<u>712,441</u>

(continued)

**GENERAL FUND
RECURRING USES OF FUNDS**

	<u>ACTUAL FY 2017-18</u>	<u>BUDGET FY 2018-19</u>	<u>ESTIMATE FY 2018-19</u>	<u>BUDGET FY 2019-20</u>	<u>% CHNG BUD/BUD</u>	<u>FORECAST FY 2020-21</u>	<u>FORECAST FY 2021-22</u>
DEVELOPMENT (continued):							
Economic Development:							
Personnel Services	\$ 283,129	\$ 289,736	\$ 257,571	\$ 312,026	7.69%	\$ 312,026	\$ 313,526
Supplies and Services	117,438	258,070	1,557,570	260,651	1.00%	262,757	265,889
Utilities	2,164	2,271	2,000	2,040	(10.17%)	2,080	2,123
Allocations	76,603	79,843	79,843	216,717	171.43%	209,946	214,799
	<u>479,334</u>	<u>629,920</u>	<u>1,896,984</u>	<u>791,434</u>	<u>25.64%</u>	<u>786,809</u>	<u>796,337</u>
TOTAL DEVELOPMENT	<u>12,967,314</u>	<u>14,260,480</u>	<u>14,278,614</u>	<u>15,190,176</u>	<u>6.52%</u>	<u>15,308,341</u>	<u>15,452,226</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>(2,877)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
TOTAL RECURRING USES OF FUNDS	<u>\$ 96,931,119</u>	<u>\$ 105,811,967</u>	<u>\$ 102,280,779</u>	<u>\$ 109,256,109</u>	<u>3.25%</u>	<u>\$ 111,858,959</u>	<u>\$ 114,706,371</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.

HOTEL/MOTEL TAX FUND

	<u>ACTUAL</u> <u>FY 2017-18</u>	<u>BUDGET</u> <u>FY 2018-19</u>	<u>ESTIMATE</u> <u>FY 2018-19</u>	<u>BUDGET</u> <u>FY 2019-20</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2020-21</u>	<u>FORECAST</u> <u>FY 2021-22</u>
Beginning Fund Balance	\$ -	\$ -	\$ (0)	\$ 73,150	0.00%	\$ 88,150	\$ 228,150
Recurring Sources of Funds							
Occupancy Tax	539,530	535,000	545,401	550,000	2.80%	560,000	565,000
Event Revenues and Sponsorships	75,093	75,000	70,344	75,000	0.00%	75,000	75,000
Total Recurring Sources of Funds	<u>614,623</u>	<u>610,000</u>	<u>615,745</u>	<u>625,000</u>	<u>2.46%</u>	<u>635,000</u>	<u>640,000</u>
Recurring Uses of Funds							
Festival at the Switchyard	449,313	575,000	575,000	575,000	0.00%	575,000	625,000
Occupancy Tax Rebate Grant	302,064	320,000	317,595	320,000	0.00%	330,000	335,000
Total Recurring Uses of Fund	<u>751,377</u>	<u>895,000</u>	<u>892,595</u>	<u>895,000</u>	<u>0.00%</u>	<u>905,000</u>	<u>960,000</u>
Net Recurring Funds	(136,754)	(285,000)	(276,850)	(270,000)		(270,000)	(320,000)
Non-recurring "One-time" Sources of Funds							
Subsidy from General Fund Needed to Maintain a Positive Fund Balance	136,754	285,000	350,000	285,000	0.00%	410,000	560,000
The Bottom Line - Net Recurring and Non-recurring Funds	<u>(0)</u>	<u>-</u>	<u>73,150</u>	<u>15,000</u>		<u>140,000</u>	<u>240,000</u>
Ending Fund Balance	<u>\$ (0)</u>	<u>\$ -</u>	<u>\$ 73,150</u>	<u>\$ 88,150</u>	<u>0.00%</u>	<u>\$ 228,150</u>	<u>\$ 468,150</u>

COURT SECURITY FUND

	<u>ACTUAL</u> <u>FY 2017-18</u>	<u>BUDGET</u> <u>FY 2018-19</u>	<u>ESTIMATE</u> <u>FY 2018-19</u>	<u>BUDGET</u> <u>FY 2019-20</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2020-21</u>	<u>FORECAST</u> <u>FY 2021-22</u>
Beginning Fund Balance	\$ 219,515	\$ 193,515	\$ 212,205	\$ 178,841	(7.58%)	\$ 131,099	\$ 81,849
Recurring Sources of Funds							
Fines and Forfeitures	83,065	80,000	74,636	74,250	(7.19%)	74,250	74,250
Investment Income	3,428	4,000	4,000	4,000	0.00%	4,000	4,000
Total Recurring Sources of Funds	<u>86,493</u>	<u>84,000</u>	<u>78,636</u>	<u>78,250</u>	<u>(6.85%)</u>	<u>78,250</u>	<u>78,250</u>
Recurring Uses of Funds							
Personnel Services	61,584	65,992	62,000	65,992	0.00%	67,500	70,000
Supplies and Services	32,219	60,000	50,000	60,000	0.00%	60,000	60,000
Total Recurring Uses of Funds	<u>93,803</u>	<u>125,992</u>	<u>112,000</u>	<u>125,992</u>	<u>0.00%</u>	<u>127,500</u>	<u>130,000</u>
The Bottom Line -							
Net Recurring Funds	(7,310)	(41,992)	(33,364)	(47,742)		(49,250)	(51,750)
Ending Fund Balance	<u>\$ 212,205</u>	<u>\$ 151,523</u>	<u>\$ 178,841</u>	<u>\$ 131,099</u>	<u>(13.48%)</u>	<u>\$ 81,849</u>	<u>\$ 30,099</u>

JUVENILE CASE MANAGEMENT FUND

	<u>ACTUAL</u> <u>FY 2017-18</u>	<u>BUDGET</u> <u>FY 2018-19</u>	<u>ESTIMATE</u> <u>FY 2018-19</u>	<u>BUDGET</u> <u>FY 2019-20</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2020-21</u>	<u>FORECAST</u> <u>FY 2021-22</u>
Beginning Fund Balance	\$ 1,120,116	\$ 1,120,116	\$ 1,168,391	\$ 1,159,408	3.51%	\$ 850,425	\$ 534,925
Recurring Sources of Funds							
Fines and Forfeitures	164,469	160,000	165,000	160,000	0.00%	160,000	160,000
Investment Income	18,014	20,000	15,000	20,000	0.00%	20,000	20,000
Total Recurring Sources of Funds	<u>182,483</u>	<u>180,000</u>	<u>180,000</u>	<u>180,000</u>	<u>0.00%</u>	<u>180,000</u>	<u>180,000</u>
Recurring Uses of Funds							
Personnel Services	113,612	138,983	138,983	138,983	0.00%	145,500	155,000
Supplies and Services	20,596	350,000	50,000	350,000	0.00%	350,000	350,000
Total Recurring Uses of Funds	<u>134,208</u>	<u>488,983</u>	<u>188,983</u>	<u>488,983</u>	<u>0.00%</u>	<u>495,500</u>	<u>505,000</u>
The Bottom Line - Net Recurring Funds	48,275	(308,983)	(8,983)	(308,983)		(315,500)	(325,000)
Ending Fund Balance	<u>\$ 1,168,391</u>	<u>\$ 811,133</u>	<u>\$ 1,159,408</u>	<u>\$ 850,425</u>	<u>4.84%</u>	<u>\$ 534,925</u>	<u>\$ 209,925</u>

PUBLIC SAFETY GRANTS FUND

	<u>ACTUAL</u> <u>FY 2017-18</u>	<u>BUDGET</u> <u>FY 2018-19</u>	<u>ESTIMATE</u> <u>FY 2018-19</u>	<u>BUDGET</u> <u>FY 2019-20</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2020-21</u>	<u>FORECAST</u> <u>FY 2021-22</u>
Beginning Fund Balance	\$ -	\$ -	\$ (2,598)	\$ 2,598	0.00%	\$ -	\$ -
Recurring Sources of Funds							
Grant Revenue	7,854	19,300	19,300	19,300	0.00%	19,300	19,300
Investment Income	-	-	-	-	0.00%	-	-
Total Recurring Sources of Funds	<u>7,854</u>	<u>19,300</u>	<u>19,300</u>	<u>19,300</u>	<u>0.00%</u>	<u>19,300</u>	<u>19,300</u>
Recurring Uses of Funds							
Supplies and Services	10,452	10,000	10,000	10,000	0.00%	10,000	10,000
Capital Outlay	-	9,300	9,300	9,300	0.00%	9,300	9,300
Total Recurring Uses of Funds	<u>10,452</u>	<u>19,300</u>	<u>19,300</u>	<u>19,300</u>	<u>0.00%</u>	<u>19,300</u>	<u>19,300</u>
Non-recurring "One-time" Uses of Funds							
Transfer from General Fund	-	-	2,598	-	0.00%	-	-
Ending Fund Balance	<u>\$ (2,598)</u>	<u>\$ -</u>	<u>\$ 2,598</u>	<u>\$ -</u>	<u>0.00%</u>	<u>\$ -</u>	<u>\$ -</u>

COMMERCIAL MOTOR VEHICLES ENFORCEMENT FUND

	<u>ACTUAL</u> <u>FY 2017-18</u>	<u>BUDGET</u> <u>FY 2018-19</u>	<u>ESTIMATE</u> <u>FY 2018-19</u>	<u>BUDGET</u> <u>FY 2019-20</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2020-21</u>	<u>FORECAST</u> <u>FY 2021-22</u>
Beginning Fund Balance	\$ 150,065	\$ 150,065	\$ 179,536	\$ 232,536	54.96%	\$ 145,536	\$ 139,536
Recurring Sources of Funds							
Fines and Forfeitures	117,013	125,000	120,000	120,000	(4.00%)	120,000	120,000
Investment Income	<u>2,733</u>	<u>2,000</u>	<u>3,000</u>	<u>3,000</u>	<u>100.00%</u>	<u>2,000</u>	<u>2,000</u>
Total Recurring Sources of Funds	<u>119,746</u>	<u>127,000</u>	<u>123,000</u>	<u>123,000</u>	<u>(3.15%)</u>	<u>122,000</u>	<u>122,000</u>
Recurring Uses of Funds							
Supplies and Services	10,522	10,000	10,000	10,000	0.00%	10,000	10,000
Capital Outlay	<u>79,753</u>	<u>150,000</u>	<u>60,000</u>	<u>200,000</u>	<u>33.33%</u>	<u>118,000</u>	<u>118,000</u>
Total Recurring Uses of Funds	<u>90,275</u>	<u>160,000</u>	<u>70,000</u>	<u>210,000</u>	<u>31.25%</u>	<u>128,000</u>	<u>128,000</u>
The Bottom Line -							
Net Recurring Funds	29,471	(33,000)	53,000	(87,000)		(6,000)	(6,000)
Ending Fund Balance	<u>\$ 179,536</u>	<u>\$ 117,065</u>	<u>\$ 232,536</u>	<u>\$ 145,536</u>	<u>0.00%</u>	<u>\$ 139,536</u>	<u>\$ 133,536</u>

CONFISCATED ASSETS FUND

	<u>ACTUAL</u> <u>FY 2017-18</u>	<u>BUDGET</u> <u>FY 2018-19</u>	<u>ESTIMATE</u> <u>FY 2018-19</u>	<u>BUDGET</u> <u>FY 2019-20</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2020-21</u>	<u>FORECAST</u> <u>FY 2021-22</u>
Beginning Fund Balance	\$ 751,735	\$ 646,242	\$ 388,728	\$ 383,728	(40.62%)	\$ 18,000	\$ 18,000
Recurring Sources of Funds							
Confiscated Revenues	136,671	200,000	180,000	150,000	(25.00%)	150,000	150,000
Interest Income	15,309	2,000	15,000	5,000	150.00%	-	-
Total Recurring Sources of Funds	<u>151,980</u>	<u>202,000</u>	<u>195,000</u>	<u>155,000</u>	<u>(23.27%)</u>	<u>150,000</u>	<u>150,000</u>
Recurring Uses of Funds							
Supplies and Services	3,142	-	45,000	50,000	0.00%	-	-
Capital Outlay	511,845	830,242	155,000	470,728	(43.30%)	150,000	150,000
Total Recurring Uses of Funds	<u>514,987</u>	<u>830,242</u>	<u>200,000</u>	<u>520,728</u>	<u>(37.28%)</u>	<u>150,000</u>	<u>150,000</u>
The Bottom Line -							
Net Recurring Funds	(363,007)	(628,242)	(5,000)	(365,728)		-	-
Ending Fund Balance	<u>\$ 388,728</u>	<u>\$ 18,000</u>	<u>\$ 383,728</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 2017-18</u>	<u>BUDGET</u> <u>FY 2018-19</u>	<u>ESTIMATE</u> <u>FY 2018-19</u>	<u>BUDGET</u> <u>FY 2019-20</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2020-21</u>	<u>FORECAST</u> <u>FY 2021-22</u>
Beginning Fund Balance	\$ -	\$ -	\$ (72,970)	\$ 221,030	0.00%	\$ 221,030	\$ 221,030
Recurring Sources of Funds							
Ad Valorem Taxes	2,145,565	2,450,554	2,450,554	3,000,994	22.46%	3,151,044	3,308,596
Recurring Uses of Funds							
Property Tax Rebate Grants	2,152,535	2,450,554	2,450,554	3,000,994	22.46%	3,151,044	3,308,596
Net Recurring Funds	(6,970)	-	-	-		-	-
Non-recurring "One-time" Sources of Funds							
Transfer from the General Fund	-	994,000	994,000	1,000,000	0.60%	156,500	1,331,000
Non-recurring "One-time" Uses of Funds							
Industrial Rehab Grants				250,000			
Class A Office Space Grants				250,000			
Job Grants	66,000	994,000	700,000	500,000	(49.70%)	156,500	1,331,000
Net Non-recurring "One-time" Funds	(66,000)	-	294,000	-		-	-
The Bottom Line - Net Recurring and Non-recurring Funds	(72,970)	-	294,000	-		-	-
Ending Fund Balance	\$ (72,970)	\$ -	\$ 221,030	\$ 221,030	0.00%	\$ 221,030	\$ 221,030

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.

UTILITY RATE REVIEW FUND

	<u>ACTUAL</u> <u>FY 2017-18</u>	<u>BUDGET</u> <u>FY 2018-19</u>	<u>ESTIMATE</u> <u>FY 2018-19</u>	<u>BUDGET</u> <u>FY 2019-20</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2020-21</u>	<u>FORECAST</u> <u>FY 2021-22</u>
Beginning Fund Balance	\$ 322,914	\$ 317,914	\$ 325,244	\$ 320,244	0.73%	\$ 20	\$ 20
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	22,670	342,914	30,000	345,224	0.67%	25,000	25,000
The Bottom Line -							
Net Recurring Funds	2,330	(317,914)	(5,000)	(320,224)		-	-
Ending Fund Balance	<u>\$ 325,244</u>	<u>\$ -</u>	<u>\$ 320,244</u>	<u>\$ 20</u>	<u>0.00%</u>	<u>\$ 20</u>	<u>\$ 20</u>

GENERAL SPECIAL REVENUE FUND

	<u>ACTUAL</u> <u>FY 2017-18</u>	<u>BUDGET</u> <u>FY 2018-19</u>	<u>ESTIMATE</u> <u>FY 2018-19</u>	<u>BUDGET</u> <u>FY 2019-20</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2020-21</u>	<u>FORECAST</u> <u>FY 2021-22</u>
Beginning Fund Balance	\$ 417,528	\$ 593,924	\$ 699,685	\$ 735,766	23.88%	\$ 735,766	\$ 735,766
Recurring Sources of Funds							
Donations and miscellaneous	84,668	75,000	87,805	75,000	0.00%	75,000	75,000
Fines and Forfeitures	261,930	25,000	11,637	25,000	0.00%	25,000	25,000
Interest Income	1,957	2,000	2,410	2,000	100.00%	2,000	2,000
Total Recurring Sources of Funds	<u>348,555</u>	<u>102,000</u>	<u>101,852</u>	<u>102,000</u>	<u>0.00%</u>	<u>102,000</u>	<u>102,000</u>
Recurring Uses of Funds							
Supplies and Services	66,070	683,924	65,166	90,000	(86.84%)	90,000	90,000
Capital Outlay	328	12,000	605	12,000	0.00%	12,000	12,000
Total Recurring Uses of Funds	<u>66,398</u>	<u>695,924</u>	<u>65,771</u>	<u>102,000</u>	<u>(85.34%)</u>	<u>102,000</u>	<u>102,000</u>
The Bottom Line -							
Net Recurring Funds	282,157	(593,924)	36,081	-		-	-
Ending Fund Balance	<u>\$ 699,685</u>	<u>\$ -</u>	<u>\$ 735,766</u>	<u>\$ 735,766</u>	<u>0.00%</u>	<u>\$ 735,766</u>	<u>\$ 735,766</u>



CARROLLTON

T E X A S

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

T E X A S

PUBLIC IMPROVEMENT DISTRICTS

	<u>ACTUAL</u> <u>FY 2017-18</u>	<u>BUDGET</u> <u>FY 2018-19</u>	<u>ESTIMATE</u> <u>FY 2018-19</u>	<u>BUDGET</u> <u>FY 2019-20</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2020-21</u>	<u>FORECAST</u> <u>FY 2021-22</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	30,150	101.00%	30,301	30,455
Developer Reimbursement	-	556,608	556,608	1,417,832	154.73%	1,417,681	1,417,527
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	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>	<u>\$ -</u>	<u>\$ -</u>



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

T E X A S

GENERAL DEBT SERVICE FUND

	<u>ACTUAL</u> <u>FY 2017-18</u>	<u>BUDGET</u> <u>FY 2018-19</u>	<u>ESTIMATE</u> <u>FY 2018-19</u>	<u>BUDGET</u> <u>FY 2019-20</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2020-21</u>	<u>FORECAST</u> <u>FY 2021-22</u>
Beginning Fund Balance	\$ 4,832,260	\$ 4,439,695	\$ 4,915,817	\$ 5,054,250	13.84%	\$ 5,409,050	\$ 5,176,621
Recurring Sources of Funds							
Ad valorem tax - current	22,406,792	23,264,577	23,264,577	23,308,840	0.19%	23,208,478	21,936,720
Ad valorem tax - delinquent	127,566	75,000	75,000	75,000	0.00%	75,000	75,000
Penalty and Interest	70,855	50,000	50,000	50,000	0.00%	50,000	50,000
Investment income	(129)	-	-	-	0.00%	-	-
Total Recurring							
Sources of Funds	<u>22,605,084</u>	<u>23,389,577</u>	<u>23,389,577</u>	<u>23,433,840</u>	<u>0.19%</u>	<u>23,333,478</u>	<u>22,061,720</u>
Recurring Uses of Funds							
Debt service	22,517,702	23,318,955	23,247,144	23,075,040	(1.05%)	23,561,907	22,270,782
Paying agent fees	3,825	4,000	4,000	4,000	0.00%	4,000	4,000
Total Recurring							
Uses of Funds	<u>22,521,527</u>	<u>23,322,955</u>	<u>23,251,144</u>	<u>23,079,040</u>	<u>(1.05%)</u>	<u>23,565,907</u>	<u>22,274,782</u>
The Bottom Line -							
Net Recurring Funds	83,557	66,622	138,433	354,800		(232,429)	(213,062)
Ending Fund Balance	<u>\$ 4,915,817</u>	<u>\$ 4,506,317</u>	<u>\$ 5,054,250</u>	<u>\$ 5,409,050</u>	<u>20.03%</u>	<u>\$ 5,176,621</u>	<u>\$ 4,963,559</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

T E X A S

Utility Funds

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



CARROLLTON
TEXAS

UTILITY OPERATING FUND

	ACTUAL FY 2017-18	BUDGET FY 2018-19	ESTIMATE FY 2018-19	BUDGET FY 2019-20	% CHNG BUD/BUD	FORECAST FY 2020-21	FORECAST FY 2021-22
Beginning Fund Balance	\$ 10,626,415	\$ 10,323,043	\$ 11,699,623	\$ 12,594,993	22.01%	\$ 11,628,158	\$ 12,359,209
Recurring Sources of Funds							
Water Sales and Charges	27,814,740	26,799,388	26,575,498	27,814,740	3.79%	28,092,887	28,373,816
Sewer Sales and Charges	15,848,910	15,725,540	17,258,493	17,431,078	10.85%	17,605,389	17,781,443
Future Revenue from Rate Increase		2,510,351		2,773,359		6,896,235	10,067,306
Tag and Reconnect Fees	527,845	395,000	502,000	395,000	0.00%	450,000	450,000
Industrial Surcharge	505,229	465,000	311,087	465,000	0.00%	315,000	315,000
Backflow Prevention Charges	192,530	175,000	210,000	220,000	25.71%	220,000	220,000
Investment Income	173,624	200,000	200,000	200,000	0.00%	200,000	200,000
Miscellaneous	124,114	220,000	145,000	175,000	(20.45%)	175,000	175,000
Total Recurring Sources of Funds	45,186,992	46,490,279	45,202,078	49,474,177	6.42%	53,954,511	57,582,565
Recurring Uses of Funds							
Personnel Services	3,374,669	4,482,098	3,963,966	4,371,406	(2.47%)	4,385,493	4,399,324
Supplies and Services	28,917,249	31,062,920	30,579,379	32,537,231	4.75%	35,564,526	38,449,452
Utilities	883,460	869,226	762,897	774,266	(10.92%)	785,863	797,691
Allocations*	3,837,891	4,174,446	4,026,722	4,043,531	(3.14%)	4,218,562	4,234,235
Capital Outlay	59,698	-	-	-	(100.00%)	-	-
Prior Year's Cancelled Expenditures	-	-	-	-	0.00%	-	-
General Fund - Payment in Lieu of Taxes	2,564,892	2,590,541	2,590,541	2,616,446	1.00%	2,642,610	2,669,036
Utility Debt Service Funds	1,575,925	1,674,313	1,483,203	2,815,762	68.17%	2,526,406	2,428,828
Total Recurring Uses of Funds	41,213,784	44,853,544	43,406,708	47,158,642	5.14%	50,123,460	52,978,566
Net Recurring Funds	3,973,208	1,636,735	1,795,370	2,315,535		3,831,051	4,603,999
Non-recurring "One-time" Sources of Funds							
Loan from General Fund	2,915,000	-	-	-	(100.00%)	-	-
Non-recurring "One-time" Uses of Funds							
CDOT Incentive Pay				32,370			
Update Water and Sewer Master Plan				150,000			
Water and Sewer Line Rehabilitation	900,000	900,000	900,000	3,100,000	244.44%	3,100,000	3,900,000
Debt Extinguishment	4,915,000	-	-	-	(100.00%)	-	-
Total Non-recurring Uses of Funds	5,815,000	900,000	900,000	3,282,370	264.71%	3,100,000	3,900,000
Net Non-recurring Funds	(2,900,000)	(900,000)	(900,000)	(3,282,370)		(3,100,000)	(3,900,000)
The Bottom Line - Net Recurring and Non-recurring Funds							
	1,073,208	736,735	895,370	(966,835)		731,051	703,999
Ending Fund Balance	\$ 11,699,623	\$ 11,059,778	\$ 12,594,993	\$ 11,628,158	5.14%	\$ 12,359,209	\$ 13,063,208
Days of Recurring Uses of Funds	104	90	106	90		90	90
Incremental % rate increase needed				8.2%		8.6%	5.2%

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

**UTILITY OPERATING FUND
RECURRING USES OF FUNDS**

	ACTUAL FY 2017-18	BUDGET FY 2018-19	ESTIMATE FY 2018-19	BUDGET FY 2019-20	% CHNG BUD/BUD	FORECAST FY 2020-21	FORECAST FY 2021-22
Water Production:							
Personnel Services	\$ 1,024,439	\$ 1,023,598	\$ 911,992	\$ 1,014,937	(0.85%)	\$ 1,015,937	\$ 1,015,937
Supplies and Services	15,556,877	14,630,805	14,114,678	15,540,257	6.22%	15,874,423	16,294,826
Utilities	826,523	800,754	701,240	712,065	(11.08%)	723,107	734,368
Allocations	2,008,917	2,120,215	2,088,055	1,378,550	(34.98%)	1,390,610	1,411,114
Capital Outlay	21,118	-	-	-	(100.00%)	-	-
	<u>19,437,874</u>	<u>18,575,372</u>	<u>17,815,965</u>	<u>18,645,809</u>	<u>0.38%</u>	<u>19,004,077</u>	<u>19,456,245</u>
Water Distribution:							
Personnel Services	870,403	1,017,828	898,164	946,162	(7.04%)	946,662	947,162
Supplies and Services	304,190	457,498	468,060	476,586	4.17%	479,414	493,509
Utilities	18,136	25,333	25,333	25,333	0.00%	25,333	25,333
Allocations	494,443	551,150	525,434	729,148	32.30%	742,200	755,538
	<u>1,687,172</u>	<u>2,051,809</u>	<u>1,916,991</u>	<u>2,177,229</u>	<u>6.11%</u>	<u>2,193,609</u>	<u>2,221,542</u>
Wastewater Collection:							
Personnel Services	587,879	658,702	776,249	691,390	4.96%	691,890	692,390
Supplies and Services	12,432,263	15,113,922	15,128,002	15,641,489	3.49%	18,336,606	20,770,700
Utilities	34,041	35,423	28,811	29,327	(17.21%)	29,853	30,391
Allocations	794,460	838,278	806,760	676,324	(19.32%)	690,690	699,156
	<u>13,848,643</u>	<u>16,646,325</u>	<u>16,739,822</u>	<u>17,038,530</u>	<u>2.36%</u>	<u>19,749,039</u>	<u>22,192,637</u>
Meter Repair Services:							
Personnel Services	296,644	646,402	602,379	636,818	(1.48%)	637,318	637,818
Supplies and Services	196,687	296,633	298,135	299,955	1.12%	302,171	307,355
Utilities	1,929	1,616	1,413	1,441	(10.83%)	1,470	1,499
Allocations	156,328	188,573	176,386	435,794	131.10%	547,043	455,310
	<u>651,588</u>	<u>1,133,224</u>	<u>1,078,313</u>	<u>1,374,008</u>	<u>21.25%</u>	<u>1,488,002</u>	<u>1,401,982</u>
Water Concrete Replacement:							
Personnel Services	595,304	866,952	607,703	883,611	1.92%	884,111	884,611
Supplies and Services	349,840	560,462	566,904	575,344	2.66%	568,312	579,462
Utilities	2,831	6,100	6,100	6,100	0.00%	6,100	6,100
Allocations	345,773	380,591	357,393	590,577	55.17%	598,794	601,975
Capital Outlay	38,580	-	-	-	(100.00%)	-	-
	<u>1,332,328</u>	<u>1,814,105</u>	<u>1,538,100</u>	<u>2,055,632</u>	<u>13.31%</u>	<u>2,057,317</u>	<u>2,072,148</u>
Non-departmental:							
Personnel Services	-	268,616	167,479	198,488	(26.11%)	209,575	221,406
Supplies and Services	77,392	3,600	3,600	3,600	0.00%	3,600	3,600
Allocations	37,970	95,639	72,694	233,138	143.77%	249,225	311,142
	<u>115,362</u>	<u>367,855</u>	<u>243,773</u>	<u>435,226</u>	<u>18.31%</u>	<u>462,400</u>	<u>536,148</u>
General Fund - Payment in Lieu of Taxes							
	<u>2,564,892</u>	<u>2,590,541</u>	<u>2,590,541</u>	<u>2,616,446</u>	<u>1.00%</u>	<u>2,642,610</u>	<u>2,669,036</u>
Utility Debt Service Funds							
	<u>1,575,925</u>	<u>1,674,313</u>	<u>1,483,203</u>	<u>2,815,762</u>	<u>68.17%</u>	<u>2,526,406</u>	<u>2,428,828</u>
Prior Years' Canceled Expenditures							
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
TOTAL RECURRING USES OF FUNDS	<u>\$41,213,784</u>	<u>\$44,853,544</u>	<u>\$43,406,708</u>	<u>\$47,158,642</u>	<u>5.14%</u>	<u>\$50,123,460</u>	<u>\$52,978,566</u>

UTILITY DEBT SERVICE FUND

	<u>ACTUAL</u> <u>FY 2017-18</u>	<u>BUDGET</u> <u>FY 2018-19</u>	<u>ESTIMATE</u> <u>FY 2018-19</u>	<u>BUDGET</u> <u>FY 2019-20</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2020-21</u>	<u>FORECAST</u> <u>FY 2021-22</u>
Beginning Fund Balance	\$ 2,147,650	\$ 1,791,369	\$ 1,980,396	\$ 1,768,542	(1.27%)	\$ 2,064,247	\$ 2,071,996
Recurring Sources of Funds							
From Utility Operating Fund	<u>1,575,925</u>	<u>1,674,313</u>	<u>1,483,203</u>	<u>2,815,762</u>	68.17%	<u>2,526,406</u>	<u>2,428,828</u>
Recurring Uses of Funds							
Debt service	1,468,567	1,328,950	1,328,950	2,153,950	62.08%	2,152,550	2,144,500
Interfund loan repayment	274,112	365,482	365,482	365,482	0.00%	365,482	365,482
Paying agent fees	<u>500</u>	<u>625</u>	<u>625</u>	<u>625</u>	0.00%	<u>625</u>	<u>625</u>
Total Recurring Uses of Funds	<u>1,743,179</u>	<u>1,695,057</u>	<u>1,695,057</u>	<u>2,520,057</u>	48.67%	<u>2,518,657</u>	<u>2,510,607</u>
The Bottom Line - Net Recurring Funds	(167,254)	(20,744)	(211,854)	295,705		7,749	(81,779)
Ending Fund Balance	<u>\$ 1,980,396</u>	<u>\$ 1,770,625</u>	<u>\$ 1,768,542</u>	<u>\$ 2,064,247</u>	16.58%	<u>\$ 2,071,996</u>	<u>\$ 1,990,217</u>

UTILITY FLEET REPLACEMENT FUND

	<u>ACTUAL</u> <u>FY 2017-18</u>	<u>BUDGET</u> <u>FY 2018-19</u>	<u>ESTIMATE</u> <u>FY 2018-19</u>	<u>BUDGET</u> <u>FY 2019-20</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2020-21</u>	<u>FORECAST</u> <u>FY 2021-22</u>
Beginning Fund Balance	\$ 1,702,891	\$ 887,042	\$ 1,951,168	\$ 1,821,505	105.35%	\$ 1,503,622	\$ 1,625,185
Recurring Sources of Funds							
Fleet replacement allocation	341,351	436,075	344,402	433,774	(0.53%)	478,301	479,910
Auction proceeds	4,232	176,474	176,474	29,500	(83.28%)	13,600	13,500
Investment income	23,077	10,000	33,000	12,000	20.00%	12,000	15,000
Total Recurring Sources of Funds	<u>368,660</u>	<u>622,549</u>	<u>553,876</u>	<u>475,274</u>	<u>(23.66%)</u>	<u>503,901</u>	<u>508,410</u>
Recurring Uses of Funds							
Allocations	29,593	30,930	30,930	141,495	357.47%	138,374	142,884
Capital outlay	90,790	1,090,100	652,609	651,662	(40.22%)	243,964	403,664
Total Recurring Uses of Funds	<u>120,383</u>	<u>1,121,030</u>	<u>683,539</u>	<u>793,157</u>	<u>(29.25%)</u>	<u>382,338</u>	<u>546,548</u>
The Bottom Line - Net Recurring Funds	248,277	(498,481)	(129,663)	(317,883)		121,563	(38,138)
Ending Fund Balance	<u>\$ 1,951,168</u>	<u>\$ 388,561</u>	<u>\$ 1,821,505</u>	<u>\$ 1,503,622</u>	<u>286.97%</u>	<u>\$ 1,625,185</u>	<u>\$ 1,587,047</u>

Golf Course Funds

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



CARROLLTON

T E X A S

GOLF COURSE OPERATING FUND

	ACTUAL FY 2017-18	AMENDED BUDGET FY 2018-19	ESTIMATE FY 2018-19	BUDGET FY 2019-20	% CHNG BUD/BUD	FORECAST FY 2020-21	FORECAST FY 2021-22
Beginning Fund Balance	\$ -	\$ -	\$ (101,395)	\$ -	100.00%	\$ 2,167	\$ 59,026
Recurring Sources of Funds							
Fleet Rental	111,504	-	-	-	-	-	-
Course Revenues (1)	446,295	-	-	-	-	-	-
Green Fees, Range	-	784,155	581,700	1,539,879	100.00%	1,665,646	1,772,659
Pro Shop	-	158,970	119,300	288,394	100.00%	291,112	329,736
Carts	-	308,903	162,843	468,281	100.00%	529,568	548,574
Food/Beverage	-	467,138	327,219	923,498	100.00%	926,350	949,850
Investment Income	(3,989)	(4,200)	2,000	(4,200)	(100.00%)	(4,200)	(4,200)
Total Recurring Sources of Funds	<u>553,810</u>	<u>1,714,966</u>	<u>1,193,062</u>	<u>3,215,852</u>	<u>87.52%</u>	<u>3,408,476</u>	<u>3,596,619</u>
Recurring Uses of Funds							
Food and Beverage	-	144,816	-	266,396	100.00%	269,959	274,905
Transfer to Orion for Pro Shop Revenue	-	158,970	-	193,698	100.00%	289,655	297,015
Supplies and Services	167,473	1,504,996	1,595,838	1,887,568	25.42%	1,991,820	2,081,226
Utilities	171,208	114,975	80,000	137,385	0.00%	138,759	140,146
Allocations	195,226	125,915	141,473	77,107	(38.76%)	77,107	77,615
Fleet Allocation	121,298	123,726	135,968	149,786	21.06%	149,534	120,079
Management Fee	-	100,000	-	-	100.00%	-	-
Revenue Share after Target Met	-	-	-	-	0.00%	-	-
Debt Service	-	67,349	43,928	336,267	100.00%	286,118	222,752
Interest Expense	-	12,000	38,919	165,478	100.00%	148,665	134,359
Total Recurring Uses of Funds	<u>655,205</u>	<u>2,352,747</u>	<u>2,036,126</u>	<u>3,213,685</u>	<u>36.59%</u>	<u>3,351,617</u>	<u>3,348,097</u>
Net Recurring Funds	(101,395)	(637,781)	(843,064)	2,167		56,859	248,522
Non-recurring "One-time" Sources of Funds							
Subsidy from the General Fund	-	218,581	426,384	-	100.00%	-	-
Transfer from Capital Projects	-	518,075	518,075	-	100.00%	-	-
Total Non-recurring "One-time" Sources of Funds	-	736,656	944,459	-	100.00%	-	-
Non-recurring "One-time" Uses of Funds							
Transfer to Golf Fleet							
Replacement Fund	-	-	-	-	-	-	-
Capital Projects	-	-	-	-	-	-	-
Net Loss and September Writeoff	-	-	-	-	0.00%	-	-
Total Non-recurring "One-time" Uses of Funds	-	-	-	-	(100.00%)	-	-
Net Non-recurring Funds	-	736,656	944,459	-		-	-
The Bottom Line - Net Recurring and Non-recurring Funds	(101,395)	98,875	101,395	2,167		56,859	248,522
Ending Fund Balance	<u>\$ (101,395)</u>	<u>\$ 98,875</u>	<u>\$ -</u>	<u>\$ 2,167</u>	<u>0.00%</u>	<u>\$ 59,026</u>	<u>\$ 307,548</u>

GOLF COURSE DEBT SERVICE FUND

	<u>ACTUAL</u> <u>FY2017-18</u>	<u>BUDGET</u> <u>FY2018-19</u>	<u>ESTIMATE</u> <u>FY2018-19</u>	<u>BUDGET</u> <u>FY2019-20</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY2020-21</u>	<u>FORECAST</u> <u>FY2021-22</u>
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -
Recurring Sources of Funds							
From Operating Fund	-	67,349	82,847	501,745	100.00%	434,783	357,111
Recurring Uses of Funds							
Interfund Loan Repayment	-	-	-	-	0.00%	-	-
Debt Service	-	57,349	82,847	501,745	100.00%	434,783	357,111
Total Recurring Uses of Funds	-	57,349	82,847	501,745		434,783	357,111
The Bottom Line - Net Recurring Funds	-	10,000	-	-		-	-
Ending Fund Balance	<u>\$ -</u>	<u>\$ 10,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>	<u>\$ -</u>	<u>\$ -</u>

GOLF COURSE FLEET REPLACEMENT FUND

	<u>ACTUAL</u> <u>FY2017-18</u>	<u>BUDGET</u> <u>FY2018-19</u>	<u>ESTIMATE</u> <u>FY2018-19</u>	<u>BUDGET</u> <u>FY2019-20</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY2020-21</u>	<u>FORECAST</u> <u>FY2021-22</u>
Beginning Fund Balance	\$ -	\$ 63,383	\$ 64,244	\$ 201,662	100.00%	\$ 284,198	\$ 368,483
Recurring Sources of Funds							
Fleet replacement allocation	121,298	123,726	135,968	149,786	21.06%	149,535	120,079
Auction proceeds	-	-	-	-	0.00%	-	-
Investment income	802	750	1,450	750	100.00%	750	750
Total Recurring Revenues	<u>122,100</u>	<u>124,476</u>	<u>137,418</u>	<u>150,536</u>	<u>20.94%</u>	<u>150,285</u>	<u>120,829</u>
Recurring Uses of Funds							
Capital outlay	<u>57,856</u>	<u>104,000</u>	<u>-</u>	<u>68,000</u>	<u>(34.62%)</u>	<u>66,000</u>	<u>99,000</u>
Net Recurring Funds	64,244	20,476	137,418	82,536		84,285	21,829
Non-recurring "One-time" Sources of Funds							
Transfer from Golf Operating Fund	-	-	-	-	-	-	-
The Bottom Line - Net Recurring and Non-recurring Funds	64,244	20,476	137,418	82,536		84,285	21,829
Ending Fund Balance	<u>\$ 64,244</u>	<u>\$ 83,859</u>	<u>\$ 201,662</u>	<u>\$ 284,198</u>	<u>100.00%</u>	<u>\$ 368,483</u>	<u>\$ 390,312</u>



CARROLLTON

T E X A S

Solid Waste Operating Fund

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



CARROLLTON

T E X A S

SOLID WASTE OPERATING FUND

	<u>ACTUAL</u> <u>FY 2017-18</u>	<u>BUDGET</u> <u>FY 2018-19</u>	<u>ESTIMATE</u> <u>FY 2018-19</u>	<u>BUDGET</u> <u>FY 2019-20</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2020-21</u>	<u>FORECAST</u> <u>FY 2021-22</u>
Beginning Fund Balance	\$ 430,398	\$ 400,000	\$ 511,468	\$ 525,143	31.29%	\$ 652,693	\$ 677,927
Recurring Sources of Funds							
Collection Fees-Residential	8,268,859	8,372,948	8,346,844	8,595,680	2.66%	8,683,479	8,772,193
Collection Fees-Apartments	2,092,813	2,205,558	2,133,461	2,162,143	(1.97%)	2,216,197	2,271,602
Investment Income	22,689	24,000	30,000	24,000	0.00%	24,000	24,000
Total Recurring Sources of Funds	<u>10,384,361</u>	<u>10,602,505</u>	<u>10,510,305</u>	<u>10,781,823</u>	<u>1.69%</u>	<u>10,923,676</u>	<u>11,067,795</u>
Recurring Uses of Funds							
Supplies and Services	7,977,785	8,280,434	8,189,604	8,635,139	4.28%	8,878,368	9,292,555
Allocations	1,001,153	1,023,809	1,008,764	707,889	(30.86%)	695,717	709,704
Total Recurring Uses of Funds	<u>8,978,938</u>	<u>9,304,243</u>	<u>9,198,368</u>	<u>9,343,028</u>	<u>0.42%</u>	<u>9,574,085</u>	<u>10,002,259</u>
Net Recurring Funds	1,405,423	1,298,262	1,311,937	1,438,795		1,349,590	1,065,535
Non-recurring "One-time" Uses of Funds							
Capital Projects - (alleys)	1,324,353	1,298,262	1,298,262	1,311,245	1.00%	1,324,357	1,337,601
The Bottom Line - Net Recurring and Non-recurring Funds	81,070	(0)	13,675	127,550		25,233	(272,066)
Ending Fund Balance	<u>\$ 511,468</u>	<u>\$ 400,000</u>	<u>\$ 525,143</u>	<u>\$ 652,693</u>	<u>63.17%</u>	<u>\$ 677,927</u>	<u>\$ 405,861</u>



CARROLLTON

T E X A S

Internal Service Funds

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



CARROLLTON

T E X A S

Fleet Services Funds

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

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



CARROLLTON

T E X A S

FLEET SERVICES FUND

	<u>ACTUAL</u> <u>FY 2017-18</u>	<u>BUDGET</u> <u>FY 2018-19</u>	<u>ESTIMATE</u> <u>FY 2018-19</u>	<u>BUDGET</u> <u>FY 2019-20</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2020-21</u>	<u>FORECAST</u> <u>FY 2021-22</u>
Beginning Fund Balance	\$ 836,952	\$ 615,137	\$ 869,353	\$ 583,221	(5.19%)	\$ 405,395	\$ 310,744
Recurring Sources of Funds							
Charges for Services	2,823,851	3,169,678	2,970,724	3,098,621	(2.24%)	3,216,139	3,226,114
Investment and Miscellaneous Income	15,366	20,000	20,000	20,000	100.00%	20,000	20,000
Total Recurring Sources of Funds	<u>2,839,217</u>	<u>3,189,678</u>	<u>2,990,724</u>	<u>3,118,621</u>	<u>(2.23%)</u>	<u>3,236,139</u>	<u>3,246,114</u>
Recurring Uses of Funds							
Personnel Services	82,902	102,281	76,735	104,392	2.06%	101,892	101,892
Fuel Supplies	795,910	750,787	750,787	750,787	0.00%	758,787	750,787
Other Supplies and Services	1,759,819	2,163,183	2,300,121	2,216,235	2.45%	2,248,308	2,278,212
Utilities	35,467	36,054	33,365	34,033	(5.61%)	34,713	35,408
Allocations	132,718	137,373	115,848	191,000	39.04%	187,090	192,906
Total Recurring Uses of Funds	<u>2,806,816</u>	<u>3,189,678</u>	<u>3,276,856</u>	<u>3,296,447</u>	<u>3.35%</u>	<u>3,330,790</u>	<u>3,359,205</u>
The Bottom Line - Net Recurring Funds	32,401	-	(286,132)	(177,826)		(94,651)	(113,091)
Ending Fund Balance	<u>\$ 869,353</u>	<u>\$ 615,137</u>	<u>\$ 583,221</u>	<u>\$ 405,395</u>	<u>(34.10%)</u>	<u>\$ 310,744</u>	<u>\$ 197,653</u>

GENERAL FLEET REPLACEMENT FUND

	<u>ACTUAL</u> <u>FY 2017-18</u>	<u>BUDGET</u> <u>FY 2018-19</u>	<u>ESTIMATE</u> <u>FY 2018-19</u>	<u>BUDGET</u> <u>FY 2019-20</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2020-21</u>	<u>FORECAST</u> <u>FY 2021-22</u>
Beginning Fund Balance	\$ 4,343,579	\$ 4,021,698	\$ 5,680,494	\$ 6,349,088	57.87%	\$ 7,053,601	\$ 6,623,895
		1					
Recurring Sources of Funds							
Fleet replacement allocation	2,434,033	2,554,215	3,063,465	2,712,396	6.19%	2,919,589	3,212,617
Auction proceeds	293,137	484,756	109,797	384,756	(20.63%)	388,166	468,736
Investment and Miscellaneous Income	84,299	100,000	100,000	100,000	0.00%	100,000	100,000
Total Recurring Sources of Funds	<u>2,811,469</u>	<u>3,138,971</u>	<u>3,273,262</u>	<u>3,197,152</u>	<u>1.85%</u>	<u>3,407,755</u>	<u>3,781,353</u>
Recurring Uses of Funds							
Allocations	139,321	145,618	145,618	141,495	(2.83%)	138,374	142,884
Capital outlay	1,335,233	1,949,800	2,459,050	2,351,144	20.58%	3,699,087	3,912,993
Total Recurring Uses of Funds	<u>1,474,554</u>	<u>2,095,418</u>	<u>2,604,668</u>	<u>2,492,639</u>	<u>18.96%</u>	<u>3,837,461</u>	<u>4,055,877</u>
The Bottom Line - Net Recurring Fund	1,336,915	1,043,553	668,594	704,513		(429,706)	(274,524)
Ending Fund Balance	<u>\$ 5,680,494</u>	<u>\$ 5,065,251</u>	<u>\$ 6,349,088</u>	<u>\$ 7,053,601</u>	<u>39.25%</u>	<u>\$ 6,623,895</u>	<u>\$ 6,349,371</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.



CARROLLTON
TEXAS

RISK MANAGEMENT FUND

	<u>ACTUAL FY 2017-18</u>	<u>BUDGET FY 2018-19</u>	<u>ESTIMATE FY 2018-19</u>	<u>BUDGET FY 2019-20</u>	<u>% CHNG BUD/BUD</u>	<u>FORECAST FY 2020-21</u>	<u>FORECAST FY 2021-22</u>
Beginning Fund Balance	\$ 3,440,088	\$ 3,360,333	\$ 4,041,519	\$ 3,917,010	16.57%	\$ 3,516,653	\$ 3,101,354
Recurring Sources of Funds							
Charges for Services	2,195,968	2,195,968	2,195,968	2,043,266	(6.95%)	2,043,266	2,145,430
Investment Income	76,909	70,000	75,000	70,000	0.00%	70,000	70,000
Total Recurring Sources of Funds	<u>2,272,877</u>	<u>2,265,968</u>	<u>2,270,968</u>	<u>2,113,266</u>	<u>(6.74%)</u>	<u>2,113,266</u>	<u>2,215,430</u>
Recurring Uses of Funds							
Administrative Cost :							
Personnel Services	98,207	109,078	103,449	133,380	22.28%	139,943	144,014
Supplies and Services	13,306	23,047	32,352	24,093	4.54%	23,693	23,643
Utilities	321	342	296	303	(11.40%)	309	314
Allocations	87,420	91,371	91,371	89,167	(2.41%)	86,177	90,839
Total Administrative Cost	<u>199,254</u>	<u>223,838</u>	<u>227,468</u>	<u>246,943</u>	<u>10.32%</u>	<u>250,122</u>	<u>258,810</u>
Self Insurance Cost :							
Insurance Policy Premiums	684,071	716,912	719,789	820,000	14.38%	834,766	863,881
Legal Fees	72,085	200,000	200,000	150,000	(25.00%)	150,000	150,000
Claims Administration Services	4,500	4,500	22,500	4,500	0.00%	4,500	4,500
Recoveries Fees	(779,194)	(185,000)	(185,000)	(210,000)	13.51%	(210,000)	(210,000)
Claims Paid	1,782,045	1,413,000	1,386,000	1,413,000	0.00%	1,413,000	1,406,971
Change in Long-term Risk Liability	(314,966)	-	-	-	0.00%	-	-
Allocations	23,651	24,733	24,720	89,180	260.57%	86,177	90,839
Total Self Insurance Cost	<u>1,472,192</u>	<u>2,174,145</u>	<u>2,168,009</u>	<u>2,266,680</u>	<u>4.26%</u>	<u>2,278,443</u>	<u>2,306,191</u>
Total Recurring Uses of Funds	<u>1,671,446</u>	<u>2,397,983</u>	<u>2,395,477</u>	<u>2,513,623</u>	<u>4.82%</u>	<u>2,528,565</u>	<u>2,565,001</u>
The Bottom Line -							
Net Recurring Funds	601,431	(132,015)	(124,509)	(400,357)		(415,299)	(349,571)
Ending Fund Balance	<u>\$ 4,041,519</u>	<u>\$ 3,228,318</u>	<u>\$ 3,917,010</u>	<u>\$ 3,516,653</u>	<u>8.93%</u>	<u>\$ 3,101,354</u>	<u>\$ 2,751,783</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
TEXAS

ADMINISTRATIVE SERVICES FUND

	<u>ACTUAL</u> <u>FY 2017-18</u>	<u>BUDGET</u> <u>FY 2018-19</u>	<u>ESTIMATE</u> <u>FY 2018-19</u>	<u>BUDGET</u> <u>FY 2019-20</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2020-21</u>	<u>FORECAST</u> <u>FY 2021-22</u>
Beginning Fund Balance	\$ 2,107,190	\$ 1,472,936	\$ 2,254,472	\$ 2,142,585	45.46%	\$ 1,567,846	\$ 1,579,443
Recurring Sources of Funds							
Overhead Allocations	17,054,815	17,490,725	17,490,725	18,786,562	7.41%	19,001,707	19,446,441
Charges for Services	192,135	130,000	130,000	130,000	0.00%	130,000	130,000
Investment Income	68,324	75,000	75,000	75,000	0.00%	85,000	75,000
Miscellaneous	309,442	225,000	225,000	225,000	0.00%	225,000	225,000
Total Recurring Sources of Funds	<u>17,624,716</u>	<u>17,920,725</u>	<u>17,920,725</u>	<u>19,216,562</u>	<u>7.23%</u>	<u>19,441,707</u>	<u>19,876,441</u>
Recurring Uses of Funds							
Personnel Services	7,185,136	7,612,310	7,291,501	8,053,364	5.79%	8,356,219	8,567,784
Supplies and Services	8,565,336	9,733,945	9,952,808	10,547,880	8.36%	10,469,541	10,639,595
Utilities	136,839	154,172	141,029	152,759	(0.92%)	154,861	157,008
Allocations*	288,689	211,198	207,684	251,809	19.23%	241,489	256,751
Capital Outlay	61,576	59,100	60,400	60,750	2.79%	58,000	60,805
Cancelled Encumbrances	(7,761)	-	(7,761)	-	0.00%	-	-
Technology Replacement Funds	190,080	150,000	150,000	150,000	0.00%	150,000	150,000
Total Recurring Uses of Funds	<u>16,419,895</u>	<u>17,920,725</u>	<u>17,795,661</u>	<u>19,216,562</u>	<u>7.23%</u>	<u>19,430,110</u>	<u>19,831,943</u>
Net Recurring Funds	1,204,821	-	125,064	-		11,597	44,498
The Vehicle Replacement fund will be decreased for Fiscal Year 2020 respectively.							
Non-recurring "One-time"							
Uses of Funds							
CDOT Incentive Pay				65,844			
Capital Project IT Resources				508,895			
<i>Other Capital Project Funds</i>	<i>1,057,539</i>	<i>-</i>	<i>236,951</i>	<i>-</i>	<i>0.00%</i>	<i>-</i>	<i>-</i>
Total Non-recurring "One-time"							
Uses of Funds	<i>1,057,539</i>	<i>-</i>	<i>236,951</i>	<i>574,739</i>		<i>-</i>	<i>-</i>
The Bottom Line - Net Recurring and Non-recurring Funds	147,282	-	(111,887)	(574,739)		11,597	44,498
Ending Fund Balance	<u>\$ 2,254,472</u>	<u>\$ 1,472,936</u>	<u>\$ 2,142,585</u>	<u>\$ 1,567,846</u>	<u>6.44%</u>	<u>\$ 1,579,443</u>	<u>\$ 1,623,941</u>
Days of Recurring Uses of Funds	50	30	44	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 2017-18</u>	<u>BUDGET</u> <u>FY 2018-19</u>	<u>ESTIMATE</u> <u>FY 2018-19</u>	<u>BUDGET</u> <u>FY 2019-20</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2020-21</u>	<u>FORECAST</u> <u>FY 2021-22</u>
City Management:							
Personnel Services	\$ 1,167,562	\$ 983,515	\$ 1,039,060	\$ 766,690	(22.05%)	\$ 1,059,260	\$ 1,059,260
Supplies and Services	121,215	141,370	139,780	65,562	(53.62%)	65,900	66,859
Utilities	4,071	4,344	5,256	2,681	(38.28%)	2,733	2,788
Allocations	12,788	12,788	11,332	5,949	(53.48%)	5,949	11,867
	<u>1,305,636</u>	<u>1,142,017</u>	<u>1,195,428</u>	<u>840,882</u>	<u>(26.37%)</u>	<u>1,133,842</u>	<u>1,140,774</u>
Marketing Services:							
Personnel Services	512,605	588,787	575,777	678,073	15.16%	607,855	608,355
Supplies and Services	151,484	164,046	161,457	179,968	9.71%	162,479	161,490
Utilities	1,732	1,848	1,601	1,633	(11.63%)	1,666	1,699
Allocations	7,661	7,560	4,718	4,077	(46.07%)	4,077	4,269
	<u>673,482</u>	<u>762,241</u>	<u>743,553</u>	<u>863,751</u>	<u>13.32%</u>	<u>776,077</u>	<u>775,813</u>
City Attorney:							
Personnel Services	767,088	859,297	818,168	800,271	(6.87%)	800,271	800,271
Supplies and Services	159,808	75,799	97,114	104,461	37.81%	104,281	104,281
Utilities	2,301	2,456	2,456	2,170	(11.64%)	2,213	2,257
Allocations	6,283	6,283	6,283	5,846	(6.96%)	5,846	6,138
	<u>935,480</u>	<u>943,835</u>	<u>924,021</u>	<u>912,748</u>	<u>(3.29%)</u>	<u>912,611</u>	<u>912,947</u>
Non-Departmental:							
Personnel Services	-	247,013	205,933	137,261	(44.43%)	344,472	565,119
Supplies and Services	29,112	217,390	157,390	265,130	21.96%	265,887	267,025
Capital Outlay	61,286	58,000	58,000	58,000	0.00%	58,000	58,000
	<u>90,398</u>	<u>522,403</u>	<u>421,323</u>	<u>460,391</u>	<u>(11.87%)</u>	<u>668,359</u>	<u>890,144</u>
Finance Administration:							
Personnel Services	639,267	575,005	561,757	567,472	(1.31%)	567,472	567,472
Supplies and Services	473,260	503,365	508,168	521,296	3.56%	539,946	545,344
Utilities	1,449	1,546	1,338	1,366	(11.64%)	1,393	1,420
Allocations	8,090	8,090	7,169	7,527	(6.96%)	7,527	7,904
	<u>1,122,066</u>	<u>1,088,006</u>	<u>1,078,432</u>	<u>1,097,661</u>	<u>0.89%</u>	<u>1,116,338</u>	<u>1,122,140</u>
Accounting:							
Personnel Services	548,100	549,450	512,993	606,922	10.46%	606,292	606,292
Supplies and Services	148,994	167,649	189,027	230,841	37.69%	171,067	173,301
Utilities	1,953	2,085	1,806	1,842	(11.65%)	1,878	1,915
Allocations	6,123	6,123	5,426	5,697	(6.96%)	5,697	5,982
	<u>705,170</u>	<u>725,307</u>	<u>709,252</u>	<u>845,302</u>	<u>16.54%</u>	<u>784,934</u>	<u>787,490</u>
Budget and Management Analysis:							
Personnel Services	237,279	281,103	284,173	305,753	8.77%	299,318	287,020
Supplies and Services	10,151	16,351	19,265	18,761	14.74%	19,461	22,428
Utilities	1,596	1,703	1,475	1,504	(11.69%)	1,534	1,564
Allocations	1,823	1,823	1,615	1,696	(6.97%)	1,696	1,781
	<u>250,849</u>	<u>300,980</u>	<u>306,528</u>	<u>327,714</u>	<u>8.88%</u>	<u>322,009</u>	<u>312,793</u>
Purchasing:							
Personnel Services	237,743	166,109	163,268	172,725	3.98%	172,725	172,725
Supplies and Services	5,029	7,618	25,668	81,168	965.48%	71,668	37,168
Utilities	2,265	2,417	2,094	2,134	(11.71%)	2,177	2,221
Allocations	1,614	1,614	1,430	1,502	(6.94%)	1,502	1,577
	<u>246,651</u>	<u>177,758</u>	<u>192,460</u>	<u>257,529</u>	<u>44.88%</u>	<u>248,072</u>	<u>213,691</u>
General Services:							
Personnel Services	88,368	96,174	89,902	95,895	(0.29%)	95,895	95,895
Supplies and Services	36,128	54,519	49,992	50,527	(7.32%)	50,964	51,517
Utilities	2,668	2,847	2,466	2,515	(11.66%)	2,565	2,617
Allocations	1,217	2,923	3,596	3,987	36.40%	4,556	4,606
	<u>128,381</u>	<u>156,463</u>	<u>145,956</u>	<u>152,924</u>	<u>(2.26%)</u>	<u>153,980</u>	<u>154,635</u>

(continued)

**ADMINISTRATIVE SERVICES FUND
 RECURRING USES OF FUNDS**

	<u>ACTUAL</u> <u>FY 2017-18</u>	<u>BUDGET</u> <u>FY 2018-19</u>	<u>ESTIMATE</u> <u>FY 2018-19</u>	<u>BUDGET</u> <u>FY 2019-20</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2020-21</u>	<u>FORECAST</u> <u>FY 2021-22</u>
Utility Customer Service:							
Personnel Services	\$ 799,500	\$ 568,511	\$ 436,266	\$ 564,706	(0.67%)	\$ 564,706	\$ 566,206
Supplies and Services	617,729	626,614	685,319	679,963	8.51%	686,377	692,853
Utilities	7,103	7,589	6,676	6,810	(10.26%)	6,947	7,085
Allocations	125,550	48,000	61,813	63,504	32.30%	64,504	65,229
	<u>1,549,882</u>	<u>1,250,714</u>	<u>1,190,074</u>	<u>1,314,983</u>	<u>5.14%</u>	<u>1,322,534</u>	<u>1,331,373</u>
Information Technology:							
Personnel Services	208,458	420,274	367,601	684,276	62.82%	684,276	684,276
Supplies and Services	6,309,190	6,687,122	6,670,972	6,967,169	4.19%	7,110,049	7,315,470
Utilities	24,987	26,644	22,901	23,359	(12.33%)	23,826	24,303
Allocations	52,483	52,483	46,707	48,955	(6.72%)	48,955	51,578
	<u>6,595,118</u>	<u>7,186,523</u>	<u>7,108,181</u>	<u>7,723,759</u>	<u>7.48%</u>	<u>7,867,106</u>	<u>8,075,627</u>
Workforce Services:							
Personnel Services	584,090	649,150	635,463	664,713	2.40%	664,713	664,713
Supplies and Services	97,255	96,555	81,136	127,531	32.08%	128,764	130,756
Utilities	3,704	3,953	3,424	3,492	(11.66%)	3,561	3,633
Allocations	6,570	6,570	5,822	6,113	(6.96%)	6,113	6,419
	<u>691,619</u>	<u>756,228</u>	<u>725,845</u>	<u>801,849</u>	<u>6.03%</u>	<u>803,151</u>	<u>805,521</u>
Facilities Services:							
Personnel Services	457,864	495,783	497,193	520,775	5.04%	472,721	472,721
Supplies and Services	361,881	910,333	1,084,606	1,081,469	18.80%	916,315	926,193
Utilities	72,332	85,409	79,710	90,553	6.02%	91,412	92,290
Allocations	50,351	48,805	44,564	83,435	70.96%	71,546	75,205
	<u>942,428</u>	<u>1,540,330</u>	<u>1,706,073</u>	<u>1,776,232</u>	<u>15.32%</u>	<u>1,551,994</u>	<u>1,566,409</u>
Resolution Center:							
Personnel Services	738,199	797,657	795,117	767,049	(3.84%)	763,549	764,049
Supplies and Services	4,155	13,440	11,140	12,545	(6.66%)	15,448	12,834
Utilities	8,417	8,981	7,796	7,952	(11.46%)	8,111	8,274
Allocations	5,311	5,311	4,706	4,942	(6.95%)	4,942	5,189
Capital Outlay	290	1,100	2,400	2,750	150.00%	-	2,805
	<u>756,372</u>	<u>826,489</u>	<u>821,159</u>	<u>795,238</u>	<u>(3.78%)</u>	<u>792,050</u>	<u>793,151</u>
Organizational Development:							
Personnel Services	199,013	-	6,635	-	-	-	-
Supplies and Services	39,945	-	-	-	-	-	-
Utilities	2,261	-	-	-	-	-	-
Allocations	2,825	-	-	-	-	-	-
	<u>244,044</u>	<u>-</u>	<u>6,635</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
City Secretary							
Personnel Services	-	-	-	292,570	-	296,139	296,139
Supplies and Services	-	-	-	109,715	-	108,661	79,008
Utilities	-	-	-	2,679	-	2,734	2,789
Allocations	-	-	-	5,950	-	5,950	6,247
	<u>-</u>	<u>-</u>	<u>-</u>	<u>410,914</u>	<u>-</u>	<u>413,484</u>	<u>384,183</u>
Managed Competition and Strategic Planning							
Personnel Services	-	334,482	302,194	428,213	100.00%	356,555	357,271
Supplies and Services	-	51,774	71,774	51,774	100.00%	52,274	53,068
Utilities	-	2,350	2,030	2,069	100.00%	2,111	2,153
Allocations	-	2,825	2,503	2,629	100.00%	2,629	2,760
	<u>-</u>	<u>391,431</u>	<u>378,501</u>	<u>484,685</u>	<u>100.00%</u>	<u>413,569</u>	<u>415,252</u>
Technology Replacement Funds	190,080	150,000	150,000	150,000	0.00%	150,000	150,000
Prior Years' Canceled Expenditures	(7,761)	-	(7,761)	-	0.00%	-	-
TOTAL RECURRING USES OF FUNDS	<u>\$ 16,419,895</u>	<u>\$ 17,920,725</u>	<u>\$ 17,795,661</u>	<u>\$ 19,216,562</u>	<u>7.23%</u>	<u>\$ 19,430,110</u>	<u>\$ 19,831,943</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

EMPLOYEE HEALTH AND DISABILITY FUND

	<u>ACTUAL</u> <u>FY 2017-18</u>	<u>BUDGET</u> <u>FY 2018-19</u>	<u>ESTIMATE</u> <u>FY 2018-19</u>	<u>BUDGET</u> <u>FY 2019-20</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2020-21</u>	<u>FORECAST</u> <u>FY 2021-22</u>
Beginning Fund Balance	\$ 3,293,383	\$ 2,654,497	\$ 1,923,885	\$ 3,047,987	14.82%	\$ 3,107,987	\$ 3,107,987
Recurring Sources of Funds							
Charges for services	11,752,429	15,019,492	12,881,652	12,647,054	(15.80%)	13,279,407	13,943,377
Investment income	49,253	50,000	75,000	60,000	20.00%	50,000	
Total Recurring Sources of Funds	<u>11,801,682</u>	<u>15,069,492</u>	<u>12,956,652</u>	<u>12,707,054</u>	<u>(15.68%)</u>	<u>13,329,407</u>	<u>13,943,377</u>
Recurring Uses of Funds							
Supplies and Services	<u>13,171,180</u>	<u>15,069,492</u>	<u>12,082,550</u>	<u>12,647,054</u>	<u>(16.08%)</u>	<u>13,329,407</u>	<u>13,943,377</u>
Net Recurring Funds	<u>(1,369,498)</u>	<u>-</u>	<u>874,102</u>	<u>60,000</u>	<u>0</u>	<u>-</u>	<u>-</u>
Non-recurring "One-time" Sources of Funds							
Subsidy from the General Fund	<u>-</u>	<u>250,000</u>	<u>250,000</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
The Bottom Line - Net Recurring Funds	<u>(1,369,498)</u>	<u>250,000</u>	<u>1,124,102</u>	<u>60,000</u>	<u>0</u>	<u>-</u>	<u>-</u>
Ending Fund Balance	<u>\$ 1,923,885</u>	<u>\$ 2,904,497</u>	<u>\$ 3,047,987</u>	<u>\$ 3,107,987</u>	<u>7.01%</u>	<u>\$ 3,107,987</u>	<u>\$ 3,107,987</u>

Note: Budget fund balances does not include OPEB



CARROLLTON

T E X A S

Capital Projects Fund

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



CARROLLTON

T E X A S

**CAPITAL IMPROVEMENTS PROGRAM
 GENERAL AND PUBLIC SAFETY CAPITAL BUDGET
 FISCAL YEAR 2020**

Resources:
Current FY 19 Resources as of 5/31/19

Cash	\$ 28,240,556
Misc. Receivable and Prepaid Asset	1,195,874
Accrued Interest Earnings	160,201
Liabilities	(29,760)
Pending Transfers	14,060,073
Pending Rent Transit Oriented Development	21,090
Pending Court Technology Revenue	33,664
Pending Cable Franchise Fees	141,832
Pending Interest Income	107,875
Pending Grant Funds	1,044,009
Remaining unspent budget amount for projects in process	<u>(43,248,410)</u>
Net unobligated balances and contingencies	<u>1,727,004</u>

Projected FY20 Resources:

Interest Income	323,624
Court Technology Fee	100,992
Rent Income - Transit Oriented Development (TOD)	54,570
Cable Franchise Fees	292,000
2020 GO Bonds	1,050,000
Public Safety Grant Funds	144,137
Transfer from General and Administrative Services Funds	10,853,629
Total Future Resources	<u>12,818,952</u>

Funds available to be committed 14,545,956

Additional Projects:

Bond Program - 2020	
Fire Station 6 Upgrade	400,000
City Jail Upgrade and Expansion	350,000
Future Public Safety	300,000
Cable Franchise Projects	292,000
Court Technology Projects	86,137
Technology Replacements	1,600,000
2019 Public Safety Grants	144,137
Facility Maintenance	950,000
Strategic Community Reinvestment	6,494,734
Reconstruct Fire Station	1,200,000
Fire Station Architectural Evaluations	100,000
IT Professional Services	508,895

Contingencies - represents 3.88% of remaining budgeted funds for active projects at 5/31/19 and new projects 2,120,053

Total Additional Projects 14,545,956

PROJECTED REMAINING UNOBLIGATED FUND BALANCE \$ -

**CAPITAL IMPROVEMENTS PROGRAM
 COMMUNITY DEVELOPMENT CAPITAL BUDGET
 FISCAL YEAR 2020**

Resources:
Current FY 19 Resources as of 5/31/19

Cash	14,504,636
Accrued Interest Earnings	84,286
Liabilities	(121,730)
Pending Grant Receipts	788,130
Pending Neighborhood Partnership Tax	4,554,067
Pending Interest Income	49,495
Remaining unspent budget amount for projects in process	(19,159,745)
Net unobligated balances and contingencies	699,139

Projected FY20 Resources:

Community Development Block Grant (CDBG) Revenue	828,463
Interest Income	148,485
Ad Valorem Tax - Neighborhood Partnership	5,437,701
Total Future Resources	6,414,649

Total Resources	7,113,788
------------------------	------------------

Additional Projects:

CDBG Programs -2020	
Enhanced Code Enforcement	67,000
Housing Rehabilitation	112,500
NOTICE	648,963
Neighborhood Partnership Program	5,437,701
Contingencies - represents 3.33% of remaining budgeted funds for active projects at 5/31/19 and new projects	847,624
Total Additional Projects	7,113,788

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

**CAPITAL IMPROVEMENTS PROGRAM
 PARKS CAPITAL BUDGET
 FISCAL YEAR 2020**

Resources:
Current FY 19 Resources as of 5/31/19

Cash	\$ 13,363,971
Accrued Interest Earnings	59,544
Liabilities	(252,451)
Pending Interest Income	45,700
Pending Leisure Program Fee Receipts	29,896
Pending Aquatic Program Fee Receipts	-
Pending Intergovernmental Participation	3,448,077
Pending Grant Funds	125,020
Pending Rent	30,000
Pending Transfers	1,422,331
Remaining unspent budget amount for projects in process	<u>(17,436,182)</u>
Net unobligated balances and contingencies	<u>835,906</u>

Projected FY20 Resources:

Interest Income	137,099
Leisure Program Fee Receipts	90,000
Aquatic Program Fee Receipts	45,000
Blue Sky Rental	30,000
2020 GO Bonds	3,150,000
Transfer from General Fund	<u>2,128,500</u>
Total Future Resources	<u>5,580,599</u>

Total Resources 6,416,505

Additional Projects:

Bond Program - 2020	
Woodlake Pond	2,250,000
Rosemeade Gym	400,000
McInnish Restroom	300,000
Downtown Trails	200,000
Park Pro-rata projects**	109,154
Leisure Program Equipment Replacement	82,968
Aquatic Program Equipment Replacement	20
Leisure Program Marketing	13,822
Parks Strategic Amenity Fund	500,000
Veterans Memorial Park	280,000
Leisure Services Equipment	180,000
Museum Exterior Restrooms	208,500
Harold Bessire Playground Improvements	225,000
Turf Replacement	30,000
Oak Creek Tennis Center Overlay	385,000
Oak Creek Tennis Center Lighting	350,000

Contingencies - represents 3.93% of remaining
 budgeted funds for active projects
 at 5/31/19 and new projects 902,041

Total Additional Projects 6,416,505

**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 2020**

Resources:
Current FY 19 Resources as of 5/31/19

Cash	\$ 57,184,084
Accrued Interest Earnings	286,961
Liabilities	(591,033)
Pending Interest Income	215,563
Pending Ad Valorem Tax - Capital Dedicated	4,589,370
Pending Transfers	2,898,262
Pending Intergov. Participation	1,048,106
Remaining unspent budget amount for projects in process	<u>(59,748,225)</u>
Net unobligated balances and contingencies	<u>5,883,088</u>

Projected FY20 Resources:

Interest Income	646,689
Ad Valorem Tax - Capital Dedicated	6,347,841
Intergovernmental Participation	246,216
2020 GO Bonds	19,800,000
Transfer from General Fund	920,000
Transfer from Solid Waste Fund	1,311,245
Total Future Resources	<u>29,271,991</u>

Total Resources 35,155,079

Additional Projects:

Bond Program - 2020

Traffic Signals	150,000
Residential Panel Replacement	400,000
Northcrest Estates (NOTICE)	4,100,000
Green Valley Estates	2,000,000
Crosby Estates (NOTICE)	3,500,000
Northland Estates (NOTICE)	2,500,000
Ridgecrest Estates	1,830,000
Perry Road	2,950,000
Carrollton Heights (NOTICE)	900,000
Sandy Lake Road	1,070,000
Country Club Drive	400,000
Street Repairs - Bus Routes	246,216
Bridge Retrofit	350,000
Screening Wall Phase 2	570,000
Alley Rehabilitation	1,311,245

Ad Valorem Tax - Capital Dedicated	6,347,841
Contingencies - represents 7.39% of remaining budgeted funds for active projects at 5/31/19 and new projects	<u>6,529,777</u>
Total Additional Projects	<u>35,155,079</u>

PROJECTED REMAINING UNOBLIGATED FUND BALANCE \$ -

**CAPITAL IMPROVEMENTS PROGRAM
 DRAINAGE CAPITAL BUDGET
 FISCAL YEAR 2020**

Resources:
Current FY 19 Resources as of 5/31/19

Cash	\$	19,665,945
Accrued Interest Earnings		115,122
Liabilities		(182,053)
Pending Grant Revenue		372,643
Country Place HOA Participation		50,000
Pending Interest Income		86,735
Remaining unspent budget amount for projects in process		(19,000,223)
Net unobligated balances and contingencies		1,108,169

Projected FY20 Resources:

Interest Income		260,205
Transfer From General Fund		500,000
Total Future Resources		760,205

Total Resources		1,868,374
------------------------	--	-----------

Additional Projects:

Localized Drainage Program Phase I		500,000
------------------------------------	--	---------

Contingencies - represents 7.02% of remaining budgeted funds for active projects at 5/31/19 and new projects		1,368,374
		1,868,374

Total Additional Projects		1,868,374
----------------------------------	--	-----------

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

**CAPITAL IMPROVEMENTS PROGRAM
 TRAFFIC CAPITAL BUDGET
 FISCAL YEAR 2020**

Resources:
Current FY 19 Resources as of 5/31/19

Cash	\$	1,540,791
Accrued Interest Earnings		9,566
Liabilities		(133,168)
Pending Grant Funds		1,028,568
Pending Transfers		385,000
Pending Interest Income		7,245
Remaining unspent budget amount for projects in process		(2,378,138)
Net unobligated balances and contingencies		459,864

Projected FY20 Resources:

Interest Income		21,736
Transfer from General Fund		715,000
Total Future Resources		736,736

Total Resources		1,196,600
------------------------	--	-----------

Additional Projects:

Emergency Traffic Signal Fire Station 7		150,000
Entry Monument Signs with City Logo		160,000
Street Light Construction and Maintenance		405,000

Contingencies - represents 15.57% of remaining budgeted funds for active projects at 5/31/19 and new projects		481,600
Total Additional Projects		1,196,600

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

**CAPITAL IMPROVEMENTS PROGRAM
 TAX INCREMENT REINVESTMENT ZONE CAPITAL BUDGET
 FISCAL YEAR 2020**

Resources:
Current FY 19 Resources as of 5/31/19

Cash	\$ 1,254,061
Accrued Interest Earnings	4,718
Liabilities	-
Pending Interest Income	5,225
Remaining unspent budget amount for projects in process	(1,304,083)
Net unobligated balances and contingencies	(40,079)

Projected FY20 Resources:

Interest Income	15,676
Ad Valorem Tax - Increment Financing	681,103
Dallas County Participation	-
Total Future Resources	696,779

Total Resources	656,700
------------------------	----------------

Additional Projects:

Reinvestment Zone Future Projects	656,700
Total Additional Projects	656,700

PROJECTED REMAINING

UNOBLIGATED FUND BALANCE	\$ -
---------------------------------	-------------

**CAPITAL IMPROVEMENTS PROGRAM
 UTILITY CAPITAL BUDGET
 FISCAL YEAR 2020**

Resources:
Current FY 19 Resources as of 5/31/19

Cash	\$ 20,727,784
Accrued Interest Earnings	75,182
Liabilities	(376,954)
Pending Transfers	-
Pending Interest Income	54,457
Remaining unspent budget amount for projects in process	(17,837,151)
Net unobligated balances and contingencies	2,643,318

Projected FY20 Resources:

Interest Income	163,371
Transfer from Utility Operating Fund	3,250,000
Total Future Resources	3,413,371

Total Resources	6,056,689
------------------------	------------------

Additional Projects:

Update Water and Sewer Master Plan	150,000
2020 Water and Wastewater Replacement/Rehabilitation	3,100,000

Contingencies - represents 13.31% of remaining budgeted funds for active projects at 5/31/19 and new projects	2,806,689
Total Additional Projects	6,056,689

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

**CAPITAL IMPROVEMENTS PROGRAM
 GOLF COURSE CAPITAL BUDGET
 FISCAL YEAR 2020**

Resources:
Current FY 19 Resources as of 5/31/19

Cash	\$ 2,244,770
Accrued Interest Earnings	(848)
Liabilities	(209,732)
Pending Transfers	-
Pending Interest Income	1,238
Pending Grant Revenue	141,887
Remaining unspent budget amount for projects in process	(2,123,048)
Net unobligated balances and contingencies	54,267

Projected FY20 Resources:

Interest Income	3,714
	-
Transfer from Golf Operating Fund	-
Total Future Resources	3,714

Total Resources	57,981
------------------------	---------------

Additional Golf Course Projects:

Golf Course Equipment & Improvements	57,981
Total Additional Projects	57,981

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



CARROLLTON

T E X A S

Capital Improvement Plan

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



CARROLLTON
TEXAS

CIPAC Recommendation Fiscal Year 2020 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:

Policy Recommendations

The committee was briefed on the possible impacts of the new state law that restricts a city's future property tax revenue to a 3.5 percent maximum increase (without the potential for a rollback election) going forward. It is expected that this law will influence future capital funding strategies and debt services. As a result, the committee is recommending the following equally important policy recommendations:

Council should consider using excess year-end surplus to fund projects that have a positive economic impact to the city.

Council should consider funding projects that satisfy the most urgent needs of the city.

Year-end surplus may be used to maintain a capital projects contingency fund.

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, the same recommendation will not be resubmitted the next year.

FY 2020-2024 Capital Improvement Plan (\$000's)

CIP	2020	2021	2022	2023	2024	TOTALS
SUMMARY						
Parks	\$ 3,150	\$ 3,300	\$ 4,600	\$ 2,350	\$ -	\$ 13,400
Public Works (Streets/Drainage)	\$ 31,584	\$ 22,200	\$ 17,180	\$ 17,450	\$ 6,400	\$ 94,814
Water & Wastewater	\$ 3,250	\$ 3,100	\$ 3,900	\$ 3,400	\$ 2,900	\$ 16,550
Public Safety	\$ 1,050	\$ 1,000	\$ 2,100	\$ 2,100	\$ -	\$ 6,250
Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 39,034	\$ 29,600	\$ 27,780	\$ 25,300	\$ 9,300	\$ 131,014

CIP	2020	2021	2022	2023	2024	TOTALS
SUMMARY OF SOURCES						
GO Bond Program	\$ 24,000	\$ 22,000	\$ 19,380	\$ 17,400	\$ 1,900	\$ 84,680
Other Sources	\$ 11,784	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ 29,784
Revenue Bond Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water Replacement Program	\$ 2,675	\$ 2,100	\$ 2,340	\$ 2,400	\$ 1,900	\$ 11,415
Wastewater Replacement Program	\$ 575	\$ 1,000	\$ 1,560	\$ 1,000	\$ 1,000	\$ 5,135
TOTALS	\$ 39,034	\$ 29,600	\$ 27,780	\$ 25,300	\$ 9,300	\$ 131,014

Public Works Capital Improvement Plan (\$000's)

CIP	2020	2021	2022	2023	2024	TOTALS
BOND PROGRAM-STREETS:						
Turn Lanes		100	100	200		\$ 400
Street Lights						\$ -
Traffic Signals	150	300	300	450		\$ 1,200
Residential Panel Replacement	400	100	500	1,500		\$ 2,500
Northcrest Estates (NOTICE)	4,100	3,690				\$ 7,790
Green Valley Estates	2,000					\$ 2,000
Crosby Estates (NOTICE)	3,500	2,950				\$ 6,450
Northland Estates (NOTICE)	2,500	2,240				\$ 4,740
Ridgecrest Estates	1,830					\$ 1,830
Perry Road	2,950					\$ 2,950
Carrollton Heights (NOTICE)	900	1,410	3,380			\$ 5,690
Sandy Lake	1,070	3,140				\$ 4,210
Country Club Dr	400	2,870				\$ 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				230	1,900	\$ 2,130
						\$ -
						\$ -
Unprogram./Construction Conting.						\$ -
TOTAL BOND PROGRAM - STREETS	\$19,800	\$17,700	\$12,680	\$12,950	\$ 1,900	\$ 65,030
OTHER FUNDING SOURCES:						
Street Rehab Program (AV Tax)	6,347	4,500	4,500	4,500	4,500	\$ 24,347
Neighborhood Partnership						
Sidewalk Improvements	600					\$ 600
Residential Panel Replacement	400					\$ 400
Nob Hill Neighborhood	1,000					\$ 1,000
NOTICE - AW Perry	1,200					\$ 1,200
NOTICE - Duncan Heights	300					\$ 300
NOTICE - Northcrest Estates	1,937					\$ 1,937
						\$ -
						\$ -
Unprogram/Construction Conting.						\$ -
TOTAL Neighborhood Partnership	5,437	-	-	-	-	\$ 5,437
TOTAL OTHER FUNDING SOURCES-STREETS	\$11,784	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ 29,784
STREET FUNDS TOTAL	\$31,584	\$22,200	\$17,180	\$17,450	\$ 6,400	\$ 94,814
BOND PROGRAM-DRAINAGE:						

Public Works Capital Improvement Plan (\$000's)

CIP	2020	2021	2022	2023	2024	TOTALS
TOTAL BOND PROGRAM - DRAINAGE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WATER & WASTEWATER REHAB PROGRAM:						
WASTEWATER PROJECTS						
Country Club Drive			\$ 375			\$ 375
Sandy Lake Rd			\$ 215			\$ 215
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	\$ 1,000	\$ 3,175
Sewer Master Plan Update	\$ 75					\$ 75
TOTAL WASTEWATER	575	1,000	1,560	1,000	1,000	\$ 5,135
WATER PROJECTS						\$ -
Don Cline PS Moderization/Upgrades	250	1,100	2,130	1,520		\$ 5,000
Sandy Lake Rd			210			\$ 210
Whitlock Rd				160		\$ 160
Cemetery Hill				430		\$ 430
Josey Elevated Tank	1,500					\$ 1,500
Water Master Plan Update	75					\$ 75
Golden Bear Pump Station	700					\$ 700
Misc Water Project	150	1,000		290	1,900	\$ 3,340
TOTAL WATER	\$ 2,675	\$ 2,100	\$ 2,340	\$ 2,400	\$ 1,900	\$ 11,415
TOTAL WATER & WASTEWATER REHAB FUND	\$ 3,250	\$ 3,100	\$ 3,900	\$ 3,400	\$ 2,900	\$ 16,550
REVENUE BOND PROGRAM - WATER/SEWER						\$ -
TOTAL BOND PROGRAM - WATER/SEWER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL WATER AND WASTEWATER	\$ 3,250	\$ 3,100	\$ 3,900	\$ 3,400	\$ 2,900	\$ 16,550
TOTAL PUBLIC WORKS	\$34,834	\$25,300	\$21,080	\$20,850	\$ 9,300	\$ 111,364

Facilities Capital Improvement Plan (\$000's)

CIP	2020	2021	2022	2023	2024	TOTALS
BOND PROGRAM:						
						\$ -
						\$ -
						\$ -
						\$ -
TOTALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

CIP	2020	2021	2022	2023	2024	TOTALS
BOND PROGRAM:						
Rosemeade Rainforest Aq Complex						\$ -
Indian Creek Golf Course						\$ -
Woodlake Pond	2,250					\$ 2,250
Rosemeade Gym	400	2,000	1,850			\$ 4,250
McInnish Parking Lot		100	650			\$ 750
McInnish Bathroom	300	1,000	1,100	1,100		\$ 3,500
Downtown Trails	200	200	1,000			\$ 1,400
Crosby Rec Center				1,250		\$ 1,250
TOTALS	\$ 3,150	\$ 3,300	\$ 4,600	\$ 2,350	\$ -	\$ 13,400

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

CIP	2020	2021	2022	2023	2024	TOTALS
BOND PROGRAM:						
Fire Station 6	400					\$ 400
City Jail Upgrade & Expansion	350	1,000	2,100			\$ 3,450
Fire Station 5				400		\$ 400
Future Public Safety	300			1,700		\$ 2,000
TOTALS	\$ 1,050	\$ 1,000	\$ 2,100	\$ 2,100	\$ -	\$ 6,250

TAX LEVY ANALYSIS
Market value:

Real property:	
Land	\$ 4,112,559,629
Improvements	11,871,840,513
Business personal property	3,229,734,057
	<u>19,214,134,199</u>

Less property exemptions:

<u>Type</u>	
Homestead	1,402,193,820
Over 65	454,844,958
Disabled	20,366,303
Disabled veterans	29,742,563
Totally exempt	969,593,029
Agricultural	58,242,960
Freeport	550,708,655
Capped value	203,944,828
Low income housing	12,839,480
Other exemptions	620,131
	<u>3,703,096,727</u>

Certified Assessed Valuation	15,511,037,472
Property Under Protest	114,360,361
Net taxable value	15,625,397,833
TIRZ Incremental Value	<u>(121,777,498)</u>
Total Estimated Taxable Value	15,503,620,335
Rate per \$100.00	<u>0.589970</u>
Total tax levy	91,466,709
Estimated percent collection	<u>99.5%</u>
Estimated current tax collection	<u>\$ 91,009,376</u>

	PERCENT	RATE	AMOUNT
<u>Debt service needs</u>			
G.O. debt service	25.61%	0.151100	\$ 23,308,840
<u>Operating needs</u>			
General Fund	58.14%	0.343016	52,913,999
Economic Development	3.30%	0.019454	3,000,994
Neighborhood Part.	5.97%	0.035250	5,437,701
Capital Dedicated	6.97%	0.041150	6,347,841
Sub-total - Operating	74.39%	0.438870	67,700,535
Total	100.00%	0.589970	\$ 91,009,375

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>
2006	8,178,218,158	277,759,174	8,455,977,332	0.632875	1.14%
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%
2020	15,511,037,472	114,360,361	15,625,397,833	0.589970	8.44%

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 2011		FY 2019		FY 2020		FY 19 to FY 20 Change	%
	Total	% of Total	Total	% of Total	Total	% of Total		
REAL: RESIDENTIAL SINGLE FAMILY, MOBILE HOMES	\$ 4,193,074,616	46.63%	\$ 6,570,873,324	45.60%	\$ 7,081,408,163	45.32%	\$ 510,534,839	7.77%
REAL: COMMERCIAL, INDUSTRIAL AND OTHER	3,322,400,492	36.95%	5,561,095,981	38.60%	6,060,459,955	38.80%	\$ 499,363,974	8.98%
BPP: COMMERCIAL AND INDUSTRIAL	1,476,230,891	16.42%	2,277,195,898	15.80%	2,483,529,715	15.89%	\$ 206,333,817	9.06%
GRAND TOTALS	\$ 8,991,705,734	100.00%	\$ 14,409,165,203	100.00%	\$ 15,625,397,833	100.00%	\$ 1,216,232,630	8.44%
Tax Rate	\$ 0.617875		\$ 0.594970		\$ 0.589970		\$ (0.005000)	(0.84%)
Average Homestead Market Value	\$ 178,140		\$ 267,259		\$ 282,260		\$ 15,001	5.61%
Average Homestead Taxable Value	\$ 142,511		\$ 206,423		\$ 219,356		\$ 12,933	6.27%
Average Homestead Tax Bill	\$ 881		\$ 1,228		\$ 1,294		\$ 66	5.37%
Tax Bill per \$100,000 Market Value of Homestead	\$ 494		\$ 476		\$ 472		\$ (4)	(0.84%)



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
2019	\$16,240,000.00	\$7,007,143.77	\$23,247,143.77
2020	15,120,000.00	7,322,542.52	22,442,542.52
2021	14,485,000.00	6,685,892.52	21,170,892.52
2022	13,840,000.00	6,039,767.52	19,879,767.52
2023	13,520,000.00	5,425,517.52	18,945,517.52
2024	13,545,000.00	4,816,217.52	18,361,217.52
2025	14,165,000.00	4,194,730.02	18,359,730.02
2026	13,215,000.00	3,633,250.02	16,848,250.02
2027	12,435,000.00	3,020,400.02	15,455,400.02
2028	11,565,000.00	2,498,550.02	14,063,550.02
2029	12,070,000.00	2,002,418.76	14,072,418.76
2030	10,805,000.00	1,510,693.76	12,315,693.76
2031	9,045,000.00	1,091,250.00	10,136,250.00
2032	7,870,000.00	751,225.00	8,621,225.00
2033	6,425,000.00	458,912.50	6,883,912.50
2034	4,230,000.00	220,187.50	4,450,187.50
2035	1,205,000.00	60,250.00	1,265,250.00
Total	\$189,780,000.00	\$56,738,948.97	\$246,518,948.97

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>
02/15/2019		\$404,575.00	\$404,575.00	
08/15/2019	<u>\$1,645,000.00</u>	<u>32,900.00</u>	<u>1,677,900.00</u>	<u>\$2,082,475.00</u>
Total	<u>\$1,645,000.00</u>	<u>\$437,475.00</u>	<u>\$2,082,475.00</u>	<u>\$2,082,475.00</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>
02/15/2019		\$319,206.25	\$319,206.25	
08/15/2019	<u>\$2,675,000.00</u>	<u>53,500.00</u>	<u>2,728,500.00</u>	<u>\$3,047,706.25</u>
Total	<u>\$2,675,000.00</u>	<u>\$372,706.25</u>	<u>\$3,047,706.25</u>	<u>\$3,047,706.25</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>
02/15/2019		\$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>\$10,345,000.00</u>	<u>\$2,958,137.50</u>	<u>\$13,303,137.50</u>	<u>\$13,303,137.50</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>
02/15/2019		\$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>\$9,860,000.00</u>	<u>\$1,068,675.00</u>	<u>\$10,928,675.00</u>	<u>\$10,928,675.00</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>
02/15/2019		\$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>\$7,645,000.00</u>	<u>\$2,724,475.00</u>	<u>\$10,369,475.00</u>	<u>\$10,369,475.00</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>
02/15/2019		\$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>\$17,405,000.00</u>	<u>\$5,530,925.10</u>	<u>\$22,935,925.10</u>	<u>\$22,935,925.10</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>
02/15/2019		\$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>\$32,330,000.00</u>	<u>\$8,931,510.12</u>	<u>\$41,261,510.12</u>	<u>\$41,261,510.12</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>
02/15/2019		\$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>\$26,275,000.00</u>	<u>\$6,874,450.00</u>	<u>\$33,149,450.00</u>	<u>\$33,149,450.00</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>
02/15/2019		\$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>\$18,215,000.00</u>	<u>\$6,052,775.00</u>	<u>\$24,267,775.00</u>	<u>\$24,267,775.00</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>
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
02/15/2033		27,300.00	27,300.00	
08/15/2033	<u>1,680,000.00</u>	27,300.00	<u>1,707,300.00</u>	<u>1,734,600.00</u>
Total	<u>\$19,280,000.00</u>	<u>\$6,733,100.00</u>	<u>\$26,013,100.00</u>	<u>\$26,013,100.00</u>

City of Carrollton, Texas
General Obligation Improvement and Refunding Bonds, Series 2019

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Debt Service</u>	<u>FYE 9/30 Debt Service</u>
08/15/2019	\$565,000.00	\$500,570.00	\$1,065,570.00	\$1,065,570.00
02/15/2020		1,064,175.00	1,064,175.00	
08/15/2020	4,325,000.00	1,064,175.00	5,389,175.00	6,453,350.00
02/15/2021		956,050.00	956,050.00	
08/15/2021	3,680,000.00	956,050.00	4,636,050.00	5,592,100.00
02/15/2022		864,050.00	864,050.00	
08/15/2022	2,865,000.00	864,050.00	3,729,050.00	4,593,100.00
02/15/2023		792,425.00	792,425.00	
08/15/2023	2,940,000.00	792,425.00	3,732,425.00	4,524,850.00
02/15/2024		718,925.00	718,925.00	
08/15/2024	3,090,000.00	718,925.00	3,808,925.00	4,527,850.00
02/15/2025		641,675.00	641,675.00	
08/15/2025	3,245,000.00	641,675.00	3,886,675.00	4,528,350.00
02/15/2026		560,550.00	560,550.00	
08/15/2026	3,405,000.00	560,550.00	3,965,550.00	4,526,100.00
02/15/2027		475,425.00	475,425.00	
08/15/2027	3,570,000.00	475,425.00	4,045,425.00	4,520,850.00
02/15/2028		386,175.00	386,175.00	
08/15/2028	3,755,000.00	386,175.00	4,141,175.00	4,527,350.00
02/15/2029		292,300.00	292,300.00	
08/15/2029	3,940,000.00	292,300.00	4,232,300.00	4,524,600.00
02/15/2030		193,800.00	193,800.00	
08/15/2030	2,375,000.00	193,800.00	2,568,800.00	2,762,600.00
02/15/2031		134,425.00	134,425.00	
08/15/2031	1,485,000.00	134,425.00	1,619,425.00	1,753,850.00
02/15/2032		97,300.00	97,300.00	
08/15/2032	1,560,000.00	97,300.00	1,657,300.00	1,754,600.00
02/15/2033		66,100.00	66,100.00	
08/15/2033	1,620,000.00	66,100.00	1,686,100.00	1,752,200.00
02/15/2033		33,700.00	33,700.00	
08/15/2033	<u>1,685,000.00</u>	33,700.00	<u>1,718,700.00</u>	<u>1,752,400.00</u>
Total	<u>\$44,105,000.00</u>	<u>\$15,054,720.00</u>	<u>\$59,159,720.00</u>	<u>\$59,159,720.00</u>

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

FYE	Principal	Interest	Debt Service
2019	\$1,125,000.00	\$203,950.00	\$1,328,950.00
2020	1,655,000.00	498,950.00	2,153,950.00
2021	1,695,000.00	457,550.00	2,152,550.00
2022	1,750,000.00	394,500.00	2,144,500.00
2023	1,340,000.00	342,000.00	1,682,000.00
2024	515,000.00	301,800.00	816,800.00
2025	540,000.00	281,200.00	821,200.00
2026	560,000.00	259,600.00	819,600.00
2027	585,000.00	231,600.00	816,600.00
2028	615,000.00	202,350.00	817,350.00
2029	645,000.00	171,600.00	816,600.00
2030	675,000.00	145,800.00	820,800.00
2031	700,000.00	118,800.00	818,800.00
2032	730,000.00	90,800.00	820,800.00
2033	755,000.00	61,600.00	816,600.00
2034	785,000.00	31,400.00	816,400.00
Total	\$14,670,000.00	\$3,793,500.00	\$18,463,500.00

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

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Debt Service</u>	<u>FYE 9/30 Debt Service</u>
11/01/18		\$101,975.00	\$101,975.00	
05/01/19	\$1,125,000.00	101,975.00	1,226,975.00	\$1,328,950.00
11/01/19		79,475.00	79,475.00	
05/01/20	1,175,000.00	79,475.00	1,254,475.00	1,333,950.00
11/01/20		55,975.00	55,975.00	
05/01/21	1,220,000.00	55,975.00	1,275,975.00	1,331,950.00
11/01/21		31,575.00	31,575.00	
05/01/22	1,265,000.00	31,575.00	1,296,575.00	1,328,150.00
11/01/22		12,600.00	12,600.00	
05/01/23	<u>840,000.00</u>	<u>12,600.00</u>	<u>852,600.00</u>	<u>865,200.00</u>
Total	<u>\$5,625,000.00</u>	<u>\$563,200.00</u>	<u>\$6,188,200.00</u>	<u>\$6,188,200.00</u>

City of Carrollton, Texas
Waterworks and Sewer System Revenue Bonds, Series 2019

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Debt Service</u>	<u>FYE 9/30 Debt Service</u>
11/01/19		\$160,000.00	\$160,000.00	
05/01/20	\$480,000.00	180,000.00	660,000.00	\$820,000.00
11/01/20		172,800.00	172,800.00	
05/01/21	475,000.00	172,800.00	647,800.00	820,600.00
11/01/21		165,675.00	165,675.00	
05/01/22	485,000.00	165,675.00	650,675.00	816,350.00
11/01/22		158,400.00	158,400.00	
05/01/23	500,000.00	158,400.00	658,400.00	816,800.00
11/01/23		150,900.00	150,900.00	
05/01/24	515,000.00	150,900.00	665,900.00	816,800.00
11/01/24		140,600.00	140,600.00	
05/01/25	540,000.00	140,600.00	680,600.00	821,200.00
11/01/25		129,800.00	129,800.00	
05/01/26	560,000.00	129,800.00	689,800.00	819,600.00
11/01/26		115,800.00	115,800.00	
05/01/27	585,000.00	115,800.00	700,800.00	816,600.00
11/01/27		101,175.00	101,175.00	
05/01/28	615,000.00	101,175.00	716,175.00	817,350.00
11/01/28		85,800.00	85,800.00	
05/01/29	645,000.00	85,800.00	730,800.00	816,600.00
11/01/29		72,900.00	72,900.00	
05/01/30	675,000.00	72,900.00	747,900.00	820,800.00
11/01/30		59,400.00	59,400.00	
05/01/31	700,000.00	59,400.00	759,400.00	818,800.00
11/01/31		45,400.00	45,400.00	
05/01/32	730,000.00	45,400.00	775,400.00	820,800.00
11/01/32		30,800.00	30,800.00	
05/01/33	755,000.00	30,800.00	785,800.00	816,600.00
11/01/33		15,700.00	15,700.00	
05/01/34	<u>785,000.00</u>	<u>15,700.00</u>	<u>800,700.00</u>	<u>816,400.00</u>
Total	<u>\$9,045,000.00</u>	<u>\$3,230,300.00</u>	<u>\$12,275,300.00</u>	<u>\$12,275,300.00</u>



CARROLLTON

T E X A S

GLOSSARY OF TERMS

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

Ad Valorem Tax - See Property Tax.

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

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

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

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

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

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

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

CIPAC - Capital Improvement Plan Advisory Committee.

CDBG - Community Development Block Grant.

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

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

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

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

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

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

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

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

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

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

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

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

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

Interfund Transfers - Amounts transferred from one fund to another.

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

Modified Accrual Accounting - A basis of accounting in which expenditures are accrued but revenues are accounted when they are measurable and available to pay current liabilities. This accounting technique is a combination of cash and accrual accounting since expenditures are

immediately incurred as a liability while revenues are not recorded until they are measurable and available to pay current liabilities. This type of accounting basis is conservative and is recommended as the standard for most governmental funds.

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

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

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

PILOT - See Payment in Lieu of Taxes.

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

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

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

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

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

Sinking Fund - See Debt Service Fund

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

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

Transfers In / Transfers Out – See Interfund Transfers.

ORDINANCE NO. 003925

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, 2019 THROUGH SEPTEMBER 30, 2020; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, heretofore a budget for the Fiscal Year October 1, 2019 through September 30, 2020, 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, 2019, through September 30, 2020, and hereby appropriates the amounts as specified therein at the fund level.

SECTION 2

The City Council does hereby designate that \$0.041150 of the \$0.438870 tax rate levy for operating purposes for Fiscal Year 2019-2020 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 \$0.035250 of the \$0.438870 tax rate levy for operating purposes for Fiscal Year 2019-2020 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 \$0.019454 of the \$0.438870 tax rate levy for operating purposes for Fiscal Year 2019-2020 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 17TH DAY OF SEPTEMBER, 2019.

City of Carrollton, Texas


By: 
Kevin W. Falconer, Mayor



ATTEST:


Laurie Garber, City Secretary

APPROVED AS TO FORM:


Meredith A. Ladd, City Attorney

APPROVED AS TO CONTENT:


Robert B. Scott, Assistant City Manager

003926
ORDINANCE NO. _____

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 2019 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 2019, an ad valorem tax rate of FIFTY EIGHT POINT NINE NINE SEVEN CENTS (\$0.58997) 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	\$0.438870
For General Obligation Debt Service	<u>\$0.151100</u>
Total Ad Valorem Tax Rate	\$0.589970

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 4.78 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$33.

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 17TH DAY OF SEPTEMBER, 2019.

City of Carrollton, Texas

By: 
Kevin W. Falconer, Mayor

ATTEST:


Laurie Garber, City Secretary



APPROVED AS TO FORM:


Meredith A. Ladd, City Attorney

APPROVED AS TO CONTENT:


Robert B. Scott, Assistant City Manager

RESOLUTION NO. _____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CARROLLTON, TEXAS, RATIFYING THE PROPERTY TAX INCREASE REFLECTED IN THE FISCAL YEAR 2019-2020 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 2019-2020 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 2019-2020 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 2019-2020 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 17th day of September 2019.

CITY OF CARROLLTON, TEXAS



Kevin W. Falconer, Mayor

ATTEST:


Laurie Garber, City Secretary



APPROVED AS TO FORM:


Meredith A. Ladd, City Attorney

APPROVED AS TO CONTENT:


Bob Scott, Assistant City Manager



Where Connections Happen

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

972-466-3000 • cityofcarrollton.com