



**APPROVED ANNUAL BUDGET  
FOR MUNICIPAL SERVICES  
FISCAL YEAR  
OCTOBER 1, 2021 – SEPTEMBER 30, 2022**

As Required by Section 102 of the Local Government Code, the City of Carrollton is providing the following statement on this cover page of its adopted budget:

This budget will raise more revenue from property taxes than last year's budget by \$11,377,959 (12.64% increase), and of that amount, \$1,377,109 is tax revenue to be raised from new property added to the tax roll this year. Due to the Coronavirus Pandemic, last year's Certified Rolls were received after adoption of the initial Fiscal Year 2021 Budget and the budget was amended. After Fiscal Year 2021's amendment, this year's budget will raise \$4,782,599 (4.95% increase) more than the amended budget, and of that amount, \$1,377,109 is tax revenue to be raised from new property added to the roll this year.

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

FOR: Councilmember Steve Babick, Mayor Pro Tem Pat Cochran, Deputy Mayor Pro Tem Andrew Palacios, Councilmember Nancy Cline, Councilmember Young Sung, Councilmember HA "Rusty" Pendleton

AGAINST: Councilmember Adam Polter

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 2021	Fiscal Year 2022
Adopted Property Tax Rate	\$0.587500	\$0.582500
No-New-Revenue Tax Rate	\$0.616375	\$0.562693
No-New-Revenue Maintenance and Operations Tax Rate	\$0.477762	\$0.426076
Voter-Approval Tax Rate	\$0.624116	\$0.617297
Debt Tax rate	\$0.146354	\$0.139693

The total amount of outstanding municipal debt obligations secured by property taxes is \$173,375,000.

Fiscal Year 2022 Principal and Interest Requirements for Debt Service are:

Property Tax Supported Debt: \$23,786,463

The information below is in accordance with Local Government Code Section 140.0045 “Itemization of Certain Public Notice Expenditures Required in Certain Political Subdivision Budgets”, as amended by HB1495 of the 86th Texas Legislature.

	Actual 2019-2020	Est. Budget 2020-2021	Budget 2021-2022
Required Legal Notices	\$40,802	\$52,700	\$52,700
Legislative Lobbying	\$66,000	\$66,000	\$66,000



## APPROVED ANNUAL BUDGET FOR MUNICIPAL SERVICES

FISCAL YEAR  
OCTOBER 1, 2021 – SEPTEMBER 30, 2022



(L-R): Councilmember Young Sung, Councilmember Nancy Cline, Councilmember Steve Babick, Councilmember H.A. “Rusty” Pendleton, City Manager Erin Rinehart, Mayor Kevin Falconer, Deputy Mayor Pro Tem Andrew Palacios, Mayor Pro Tem Pat Cochran, Councilmember Adam Polter.

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**CARROLLTON**  
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# 2021-2022 Council Goals

## Financial

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

- Increase and stimulate the sales tax base
- Increase the property tax base
- Leverage opportunities around TODs
- Fiduciary care and maintenance of infrastructure

## Community

Focus on quality of life in our community so all feel safe, valued, and respected

- In each interaction, deliver a comfortable, informative experience
- Improve accessibility to the services we provide
- Improve the perception and reputation of our brand
- Ensure that we are culturally inclusive and responsive to foster a sense of belonging
- Attract and retain businesses and residents

## Process

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

- Establish a process for integrated, cross-functional, business planning and execution
- Judiciously invest in technology and leverage innovation to improve our effectiveness and efficiency
- Adapt and modify regulations and business practices to reflect changing conditions

## Culture/Employee

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

- Allocate resources for optimal results
- Ensure our people have the resources and exemplify the Vision
- Attract, reflect, and retain a diverse, motivated, and qualified team
- Invest in the professional development of our employees



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# Executive Summary

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## BUDGET POLICY GUIDELINES

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The Fiscal Year 2022 Adopted Budget was developed within the context of the City Council adopted budget policies, goals, and financial standards.

Discussion of the Fiscal Year 2022 Budget began on March 2, 2021 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 Adopted Budget:

- Provide a balanced budget.
- 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 3, 2021, at which time staff discussed the Preliminary Budget with Council. Council set the proposed tax rate and related public hearing dates at the August 3<sup>rd</sup> meeting to begin legally required advertising. Council also began its discussions on various council decision points. An additional work session occurred on August 17, 2021, where Council continued their deliberations and provided guidance to staff. An additional work session was held on August 31, 2021, prior to the public hearing, that allowed for any changes to be made to this Adopted Budget.

The public hearing on the Adopted Budget and tax rate was held on August 31, 2021, followed by the vote for adoption of the budget and tax rate.

### **Property Tax Reform**

During the 86<sup>th</sup> Legislative Session, Senate Bill 2 was passed representing one of the most comprehensive rewrites of Texas property tax law in many years. The effective tax rate was replaced by the no new revenue rate. The most significant impact of the bill included a mandatory election if the maintenance and operations (M&O) property tax revenue increased by more than 3.5% from the previous year, also known as the voter-approval rate. If the 3.5% increase in M&O is not taken in one year, an equivalent amount can be taken within the next three years without triggering an election.

Calculations related to the no new revenue tax rate and voter approval tax rate can be found in the back of this document.

### Sales Tax Rule Changes

In 2020, the Texas Comptroller of Public Accounts issued a rule change to Texas Administrative Code Section 3.334 that impacts which city where sales are sourced, resulting in a possible diversion of sales tax revenue away from the City of Carrollton. The changes in the rule are scheduled to go into effect on October 1, 2021.

As directed by council at the Multi-Year budgeting session, staff used conservative estimates of the expected sales tax income for Fiscal Year 2022.

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### BUDGET IN BRIEF

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The Fiscal Year 2022 Budget has recurring uses of funds in the Operating, Debt Service and Fleet Replacement Funds totaling \$257,980,299, an increase of 3.65% from the original Fiscal Year 2021 Budget. Recurring sources of funds for these funds total \$257,125,627, representing a 3.32% increase over the previous year budget. Several non-major funds are drawing down fund balance through this budget, including the Debt Service Fund. The Debt Service Fund draw down is a result of Senate Bill 2 legislation.

	<b>2020-21 Budget</b>	<b>2021-22 Budget</b>	<b>Change</b>
<b>Total Budget Recurring Uses of Funds –</b>			
Operating, Debt Service, & Fleet Replacement	\$248,872,964	\$257,125,627	3.32%
<b>Total General Fund Recurring Uses Funds</b>	\$111,764,785	\$116,866,969	4.57%
<b>Taxable Assessed Value*</b>	\$16,449,504,160	\$17,263,563,555	4.95%
Estimated <b>Sales and Use Taxes</b>	\$35,982,839	\$35,201,316	(2.17)%
Ad Valorem <b>Tax Rate</b>	\$0.587500	\$0.582500	(0.85)%
Total <b>Utility Fund</b> Recurring Uses of Funds	\$49,092,973	\$49,308,896	0.44%
Total <b>Capital Program</b> New Projects	\$75,970,968	\$88,191,096	16.09%
Total City <b>Full-time Equivalent Employees</b>	874.75	889.5	1.60%

\*based on Certified Values

### Property Tax – FY 2021 Tax Rate Impacts on FY 2022

During 2020, the Coronavirus pandemic and resulting economic downturn caused a record number of property value appeals at a time when shelter-in-place orders and other work restrictions reduced the ability of each county’s Central Appraisal District (CAD) to process these appeals. As a result, each CAD was unable to meet the threshold of 10% or less property under protest for a “Certified Roll” and instead provided the City with a “Certified Estimate” that has no limit regarding the percentage of property under protest. To calculate the no-new-revenue and voter-approval-rates for Tax Year 2020, the State statute required the City to use the value the property owner included in their appeal. In November of 2020, staff returned to Council with final certified rolls that resulted in a taxable valuation (adjusted for TIRZ) of \$15,869,999,604, an increase of more than \$543,000,000 over the certified estimate.

The use of certified estimates to develop the tax rate for FY2021, resulted in a substantial decrease in the taxable assessed value for the City of Carrollton when the tax rate was adopted in September 2020. The City adopted a tax rate **below** the voter approval rate established through Truth-In-Taxation calculations for Fiscal Year 2021, and for Fiscal Year 2022 the City has the option to utilize an unused increment from the prior year.

The Fiscal Year 2022 taxable assessed value for the City of Carrollton is \$17,263,563,555. This represents an 4.95% increase from the prior year's certified roll. This includes an additional \$234,401,461 million in value because of new construction throughout Carrollton. Ad valorem tax revenue for the Fiscal Year 2022 Adopted Budget is \$97,677,806. The average homestead market value is \$293,910 compared to last year's average value of \$279,576, an increase of 5.13%. This Adopted Budget reduces the property tax rate to \$0.582500 per \$100 assessed value. Based on this rate, taxes on the average homestead will be \$1,339, a \$60 increase from the Fiscal Year 2021 amount of \$1,279.

### **Sales and Use Taxes**

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% for one-time non-recurring purposes. Fiscal Year 2021 originally budgeted revenue of \$35,982,839, however the current estimate for Fiscal Year 2021 sales tax revenue has been increased to \$38,735,355. In preparation of the implementation of Comptroller Rule 3.334 change, sales tax revenue is expected to decrease to \$35,201,316 in Fiscal Year 2022. The Adopted Budget includes sales tax revenue for recurring purposes of \$26,400,987 and non-recurring "one-time" sources of funds from sales tax of \$8,800,329.

This category also includes a Mixed Drink tax that is expected to decrease to \$209,171 in Fiscal Year 2022 from Fiscal Year 2021 budget of \$236,999.

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

Over \$88 million for new capital projects are funded from debt issuance, non-recurring sources, and tax revenue. The City is planning the issuance of \$22,795,000 of General Obligated Bonds in Fiscal Year 2021.

### **American Recue Plan Act Funding**

In 2021, the Federal Government passed the American Recue Plan Act (ARPA) which provided recovery funding to local government as a result of the coronavirus pandemic. The City of Carrollton will receive \$19,571,304. The funds may be used for revenue recovery, infrastructure, or other approved projects. These dollars have been programmed in the Capital Budget and a work session for use of the funds will occur later in calendar year 2021.

### **Multi-Year Forecasts**

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

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## BUDGET KEY CHANGES

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### Staffing and Compensation

Total full-time equivalent staffing for Fiscal Year 2022 is 889.5, a 1.6% overall increase in positions from the Fiscal Year 2021 Budget. The following positions changes from the Fiscal Year 2021 Budget have been included in the Fiscal Year 2022 Adopted Budget:

#### Additional positions:

- Administrative Services – 3 positions – additional Resolution Center employees
- Police Department – 1 position – to transition to a civilian crime analyst from a sworn police officer
- Police Department – 2 positions – to implement the Public Safety Officer Program
- Fire Department – 3 positions – to complete the staffing of the ambulance at Station 7.
- Office of Emergency Management – 1 position – to enhance the Emergency Management Program
- Information Technology – 2 positions – to increase project management support (approved FY2021 budget amendment)
- Information Technology – 1 position – to allow for specialized public safety technology support
- Library – 0.5 position – transition from full-time to part time support staff
- Engineering – 0.5 position – transition from part-time to full-time support staff
- Engineering – 2 positions – capital project funded engineering positions

#### Reduction of Positions:

- Parks Department – 1 position – reduction of maintenance worker
- Engineering – 1 position – reduction of senior engineering technician

The Adopted Budget contains a 3.50% employee compensation increase for Fiscal Year 2022 and scheduled civil service step increases are also included. In the Adopted Budget, no increases in employer and employee-only health insurance premium costs have been included in Fiscal Year 2022. A premium increase of \$2 or \$7 biweekly for family health insurance has been included in the Adopted Budget.

The City's actuarially required contribution rate to the Texas Municipal Retirement System (TMRS) decreased each year from 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 will consider maintaining the previous year's rate within a range of 0 to 1 percentage points above the required rate annually. The 2022 required contribution rate is decreasing to 10.83% from the 2021 rate of 11.84%. In 2019, the City Council approved funding TMRS at 12.67%, 0.72 percentage points higher than the required contribution rate. Through 2021, the city has maintained the same contribution rate of 12.67% while the contribution rate was only 12.12% in 2020 and 11.84% in 2021. The 2022 Adopted Budget has been prepared based on a contribution rate of 11.83%, 1.00 percentage point higher than required and represents an

additional contribution of approximately \$640,823. The City's December 31, 2020 unfunded liability for its TMRS plan on a funding basis decreased to \$14,822,902 from \$19,746,020.

### **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 also 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.

### **Rate Changes**

Effective October 1, 2021, Solid Waste collection services for residential services are expected to increase by 33 cents to \$21.75 for base services and to \$8.79 for an extra container based on contractual increases from the Republic Waste Contract. In Fiscal Year 2021, apartment complex billing transitioned to a cost-of-service billing model where apartments will pay for the services provided, plus an additional overhead amount to pay for city administrative expenses. In Fiscal Year 2022, the base cost for services will increase in accordance with the contractual increases for services, however the administrative overhead amount is not increasing.

As a result of excess fund balance in the Utility Fund, the City is not currently projecting a need for increases in water and sewer rates for Fiscal Year 2022. However potential increases of 4.8% and 3.9% may be required in Fiscal Year 2023 and 2024. As a significant amount of water sales occur in the final quarter of the fiscal year; the need for a rate change will be reevaluated after the actual Fiscal Year 2021 results are finalized and brought back to council in the last calendar quarter of 2021.

The Fiscal Year 2022 Adopted Budget removes Library Late Fines from the Fee Ordinance and contains a restructure of the Parks & Recreation fee schedule.

# Budget Overview

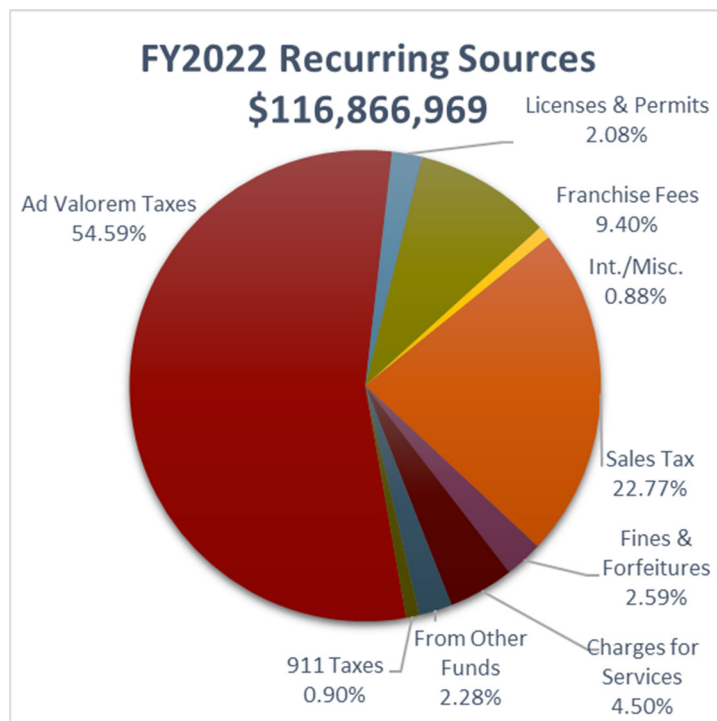
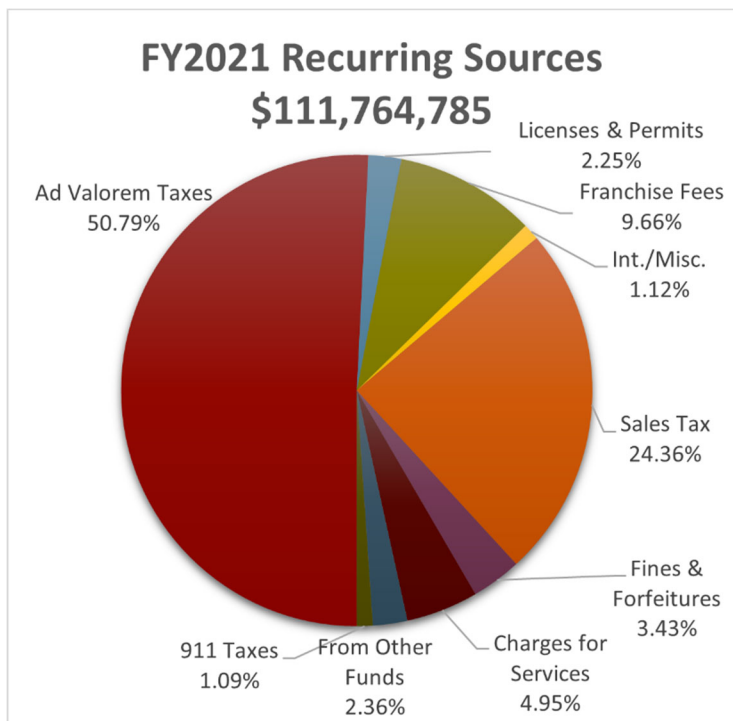
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## GENERAL FUND

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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 2022 Budget total \$116,866,969, an increase of 4.57% from Fiscal Year 2021. General ad valorem taxes (54.59%), sales taxes (22.77%) and franchise fees (9.40%) collectively produce 86.76% of the General Fund recurring sources of funds for Fiscal Year 2022 compared to 84.80% for the previous year.

**General Fund Recurring Sources of Funds  
 Increases/Decreases from the FY 2021 Budget**

<b>General Fund Revenue Source</b>	<b>Budget Amount</b>	<b>% of Total</b>	<b>Change from Prior Year</b>	<b>% Change from Prior Year</b>
Ad Valorem Taxes, including Penalties & Interest <sup>(1)</sup>	\$63,800,775	54.59%	\$7,035,949	12.39%
Licenses & Permits <sup>(4)</sup>	2,427,637	2.08%	(86,740)	(3.45%)
Franchise Fees <sup>(3)</sup>	10,984,493	9.40%	191,384	1.77%
Int./Misc.	1,032,472	0.88%	(214,917)	(17.23%)
Sales Tax <sup>(2)</sup>	26,610,158	22.77%	(613,970)	(2.26%)
Fines & Forfeitures <sup>(5)</sup>	3,029,095	2.59%	(806,519)	(21.03%)
Charges for Services	5,262,404	4.50%	(267,528)	(4.84%)
From Other Funds	2,669,036	2.28%	26,426	1.00%
911 Taxes	1,050,889	0.90%	(161,901)	(13.35%)
	<u>\$116,866,969</u>	<u>100%</u>	<u>\$5,102,184</u>	<u>4.57%</u>

<sup>(1)</sup> Assessed valuations (adjusted for the tax increment reinvestment zone) of \$17,027,582,803 represents an increase of 4.29% from Fiscal Year 2021 Certified Values.

<sup>(2)</sup> 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 2022 sales and use tax revenue considered for recurring operating purposes are projected to decrease by 2.26% from Fiscal Year 2021.

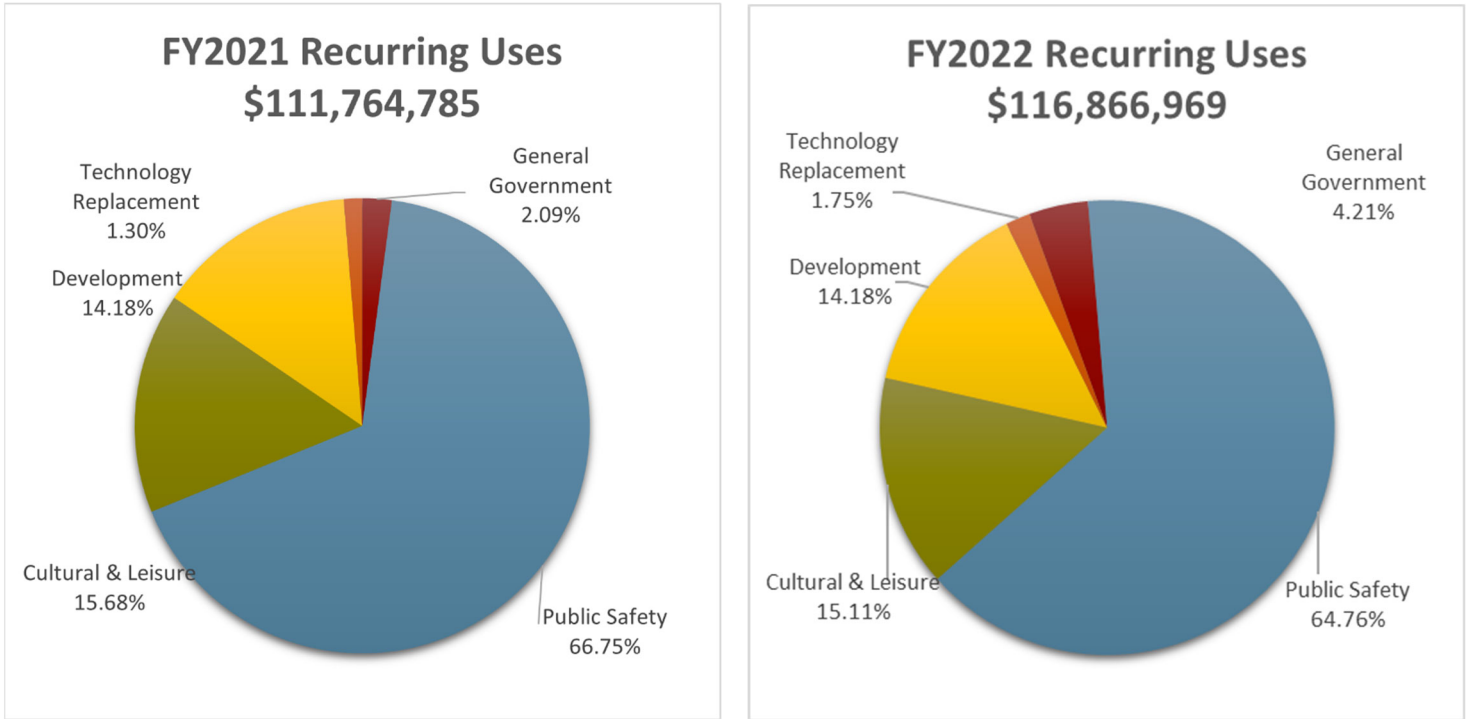
<sup>(3)</sup> Franchise fees are projected to end Fiscal Year 2021 at \$11,123,762 or 3.06% more than the original budget. In Fiscal Year 2022 Franchise fee are projected to remain relatively flat from the Fiscal Year 2021 end of year estimate.

<sup>(4)</sup> Licenses and permits are projected to end Fiscal Year 2021 at \$2,764,056 or 9.93% under budget due to the interruption in permitting activity during shelter-in-place orders.

<sup>(5)</sup> Fines and Forfeitures are projected to end Fiscal Year 2021 at \$668,771 or 17.44% under budget, due to a decrease in operations as a result of the Coronavirus pandemic. The Fiscal Year 2022 Budget, along with subsequent fiscal years reflect a budgetary decrease in anticipated fines and forfeitures collections.

**General Fund Recurring Uses of Funds**

General Fund recurring uses of funds total \$116,866,969 for the Fiscal Year 2022 Budget, an increase of 4.57% from the Fiscal Year 2021 budget.



**General Fund Recurring Uses of Funds  
 Increases/Decreases from the FY 2021 Budget**

General Fund Function	Budget Amount	% of Total	Change from Prior Year	% Change from Prior Year's Budget
General Government	4,916,011	4.21%	2,578,871	110.34%
Public Safety	75,682,037	64.76%	1,076,018	1.44%
Cultural & Leisure	17,654,729	15.11%	130,957	0.75%
Development	16,572,967	14.18%	725,113	4.58%
Technology Replacement	2,041,225	1.75%	591,225	40.77%
<b>Total</b>	<b>116,866,969</b>	<b>100.00%</b>	<b>5,102,184</b>	<b>4.57%</b>

The increase in General Government is reflective of a programmed 3.50% compensation increases being proposed for the upcoming year along with required step increased for public safety personnel. Due to uncertainty as to the amount of compensation increase that will ultimately be needed, this is initially budgeted in a non-departmental, general governmental line item. No recurring compensation increase was given in Fiscal Year 2021.



The change in Technology Replacement is reflective of the implementation of a recurring funding for the refresh of public safety radios. Each year the city will place one-sixth (1/6) of the needed costs for radio replacements in a capital budget to provide for the ongoing need of public safety mobile radios.

### ***Fiscal Years 2023 and 2024 Forecasts***

Forecasted recurring sources of funds for Fiscal Years 2023 and 2024 are projected to increase moderately with Fiscal Year 2024 forecast recurring resources projected at 4.84% higher than the Fiscal Year 2022 Budgeted revenues. This is primarily due to the expiration of tax rebates during Fiscal Year 2023.

Recurring uses of funds in the Fiscal Years 2023 and 2024 Forecasts increase by 2.63% and 2.15%, respectively. These increases are primarily due to 2% compensation increase pools each year and 5% increases in health insurance premiums budgeted in both Fiscal Years 2023 and 2024. In addition, during the Fiscal Year 2021 budget process, each department took two-year budget cuts to prepare for possible impacts from the coronavirus pandemic. Those operational costs are programmed back beginning in Fiscal Year 2023. Based on these forecasted recurring sources and uses of funds, no additional sources or reductions in uses are projected for Fiscal Year 2023 or 2024.

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#### **SPECIAL REVENUE FUNDS**

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The Special Revenue Funds account for the accumulation and disbursement of restricted resources. Special Revenue Funds consist of the Hotel/Motel Tax Fund, Court Security Fund, Juvenile Case Management Fund, Public Safety Grants Fund, Commercial Motor Vehicles Enforcement Fund, Confiscated Assets Fund, Economic Development Grants Fund, Utility Rate Review Fund, 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 is \$145,000 in Fiscal Year 2021, \$270,000 in Fiscal Year 2022 and every year thereafter.

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

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

The projected Fiscal Year 2022 General Obligation debt service will require a debt service tax rate of \$0.139693 per hundred dollars of value. Beginning Fund Balance of \$5,095,677 represents 21.25% of projected debt service well exceeding the industry benchmark of 10% to 15% of annual

debt service. The City will use this excess fund balance to smooth debt service impacts over future years by gradually drawing down fund balance to the recommended levels.

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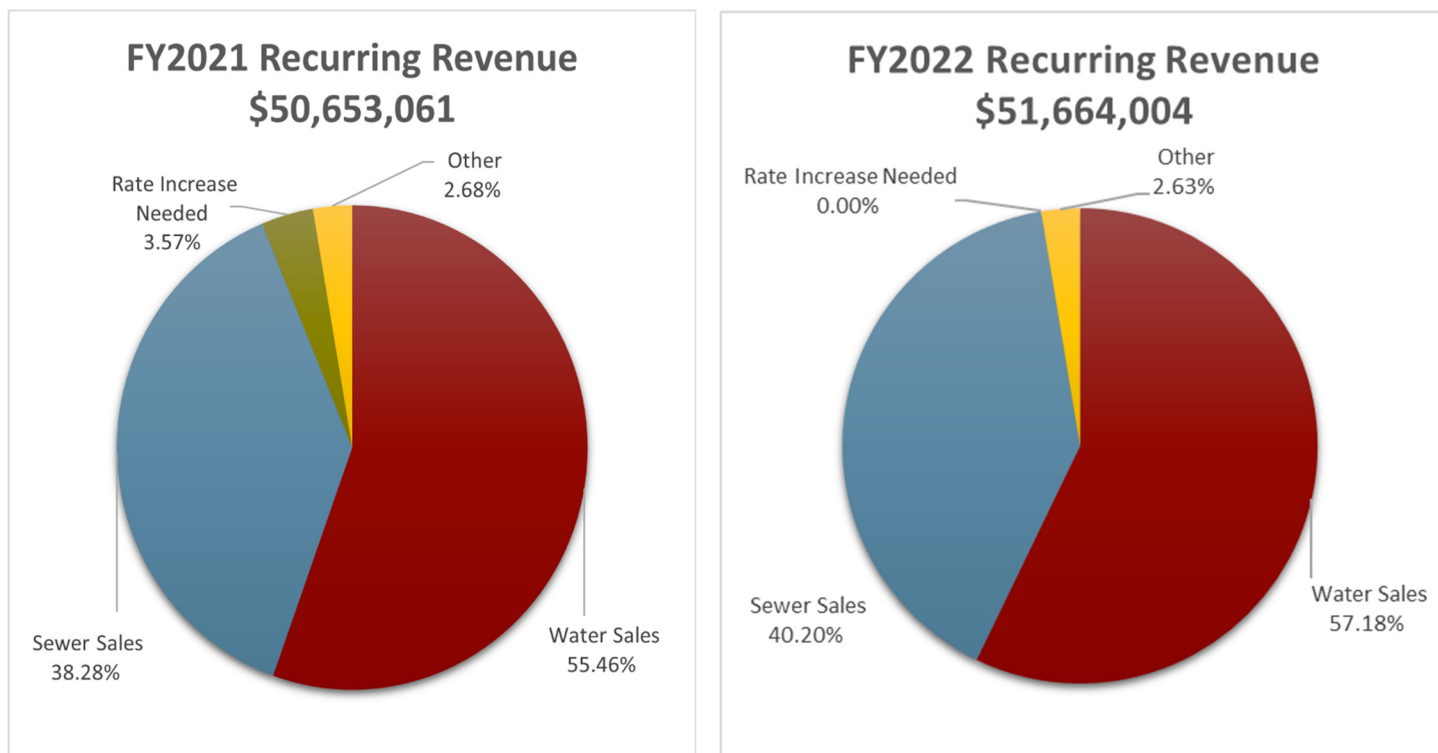
**ENTERPRISE FUNDS**

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

**UTILITY OPERATING FUND**

***Utility Operating Fund Recurring Sources of Funds***

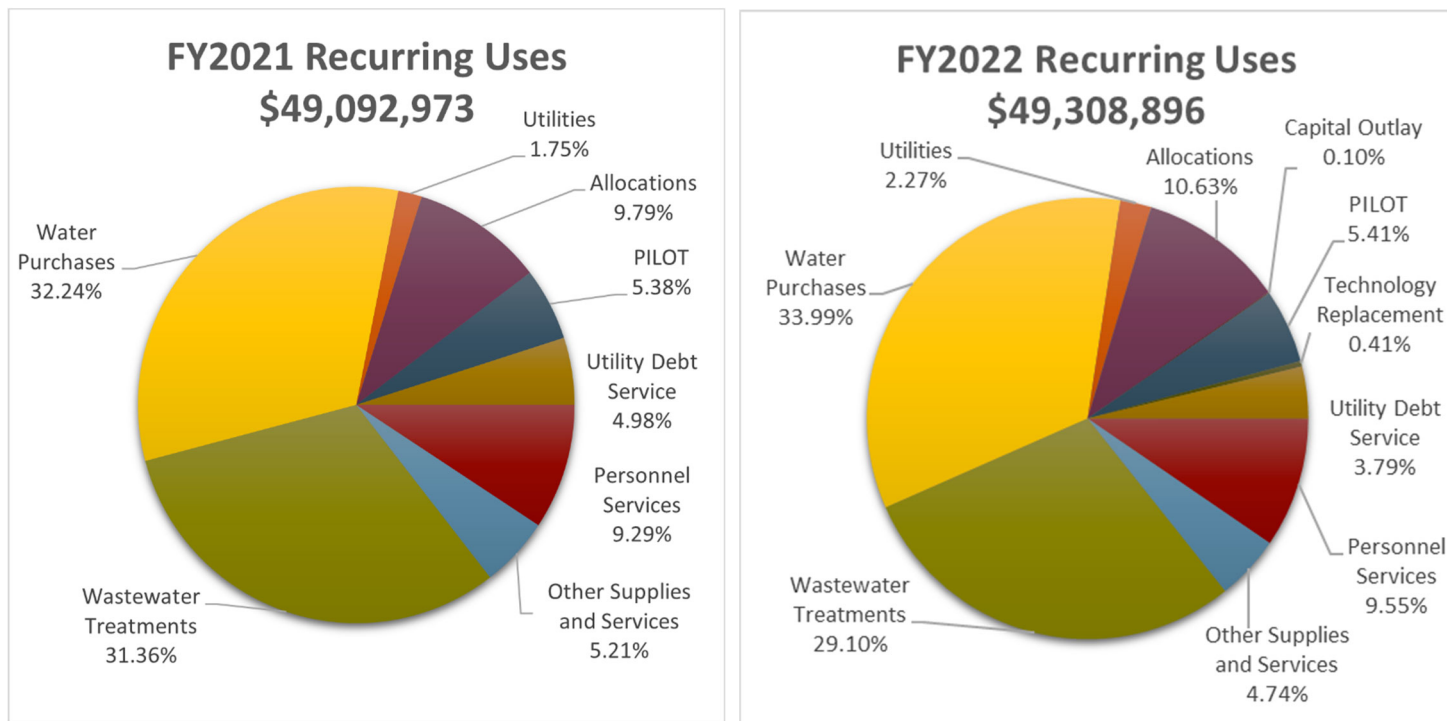


In recent years, the City has experienced a decrease in per capita water and sewer volume partially offset by population and commercial growth. This is attributable to water conservation efforts ranging from low flow toilets and showerheads to less lawn watering. Current projections do not support the need for a rate increase. After the completion of this Fiscal Year, the need for a rate increase will be reevaluated in November 2021, for an effective date of January 1, 2022. Forecasts for Fiscal Years 2023 and 2024 project the need for utility rate increases of approximately 4.8% and 3.9% respectively. 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. Re-estimates of any needed rate increases will be performed during each year’s budget cycle.

Fiscal Year 2022 Recurring Sources of Funds are projected to increase 2.00% from the Fiscal Year 2021 Budget. 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**



In Fiscal Year 2020, the City’s expenditures were well below the budgeted amount, primarily because of the coronavirus pandemic halting the production of supplies and services. The Utility Fund ended Fiscal Year 2020 with 152 days fund balance. This excess fund balance contributes to the need for no additional rate increase expected for Fiscal Year 2022. In addition, in Fiscal Year 2021 the Utility Fund is also expected to complete its repayments of a loan from the General Fund which results in the reduction the annual recurring costs needed for debt service payments. Beginning in Fiscal Year 2022, the Utility Fund will contribute an annual amount of \$200,000 to the Technology Replacement Fund to support required staff technology along with state monitoring requirements for water facilities.

Payment in lieu of taxes (PILOT) 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. This amount grows 1% annually and is expected to be \$2,669,036 for Fiscal Year 2022.

The Utility Fund is budgeted to have \$12,102,392 in ending fund balance or 90 days of recurring uses of funds for Fiscal Year 2022. 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. Again, in Fiscal Year 2020, the Golf Course has faced more challenges as a result of the global Coronavirus pandemic. For three months in Fiscal Year 2021, council approved a temporary amendment to the Golf Course management contract to support loss from Winter Storm Uri and ongoing effects from the pandemic. Since May 2021, the revenue-sharing contract has been reimplemented and will continue to be in place for the foreseeable future.

Golf Course revenues for Fiscal Year 2022 are projected at \$603,906. Revenues are projected to increase slightly in Fiscal Years 2023 and 2024 to reflect the impact of a new contract with the current management company. The Golf Course Operating Fund received a planned subsidy in Fiscal Year 2021 in the amount of \$200,000. A positive fund balance is projected for Fiscal Year 2022 and continues throughout the multi-year budget, barring no unplanned major event.

### **SOLID WASTE OPERATING FUND**

Residential and multi-family solid waste services are outsourced to a private solid waste provider, Republic Services. 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 2022 Preliminary Budget is set to increase by \$0.33 to \$21.75 per month as a result of contractual requirements. Extra cart fees will also increase to \$8.79 per month. A portion of this residential rate is transferred to city funds to recover billing and administrative costs and to provide funds for alley replacement.

In Fiscal Year 2021, the City of Carrollton transitioned from a per-unit to a cost-plus model for apartment complexes. With the continual growth in apartment complexes, service demand has changed. Moving forward, apartments will now be charged for the services provided by city rather than a set rate per unit. For Fiscal Year 2022, apartments will experience an increase in the base costs as determined by the City's contract with its service provider, but the administrative cost markup remains the same.

Fiscal Year 2022 is projected to end the year with a \$252,718 fund balance which may be used for storm related clean up needs that may occur above normal service levels.

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## **INTERNAL SERVICE FUNDS**

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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 2022, Fleet Services Fund expenditures are projected at \$3,449,855, an increase of 2.48% from Fiscal Year 2021. Ending fund balance is projected to be at \$626,955 in Fiscal Year 2022.

### **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 2022 Fiscal Year with a fund balance of \$3,577,086 with an excess of \$2,244,086 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 2022 with a fund balance of \$1,736,121 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. In Fiscal Year 2020 and the beginning of Fiscal Year 2021, spending was down throughout the year in response to the pandemic and sheltering-in-place orders, but activities are beginning to return to normal. The Employee Health and Disability Fund is projected to end Fiscal Year 2022 with fund balance of \$5,149,851 which represents 138 days of fund balance.

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**CAPITAL FUNDS**

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The Capital Project Funds account for financial resources used for the acquisition or construction of major capital facilities. Capital Project Funds consist of General and Public Safety Capital, Community Development, Parks, Streets, Drainage, Traffic, Tax Increment Reinvestment Zone, Utility and Golf Course Funds. These funds are budgeted on a multi-year basis as the project expenditures normally cross over fiscal years. The budgets presented include only new projects to be budgeted. Specific features of the Fiscal Year 2022 Capital Budget are listed below. For additional capital projects funded by available capital funds, see the Capital Projects Funds section of this document.

G.O. Bond issuance of \$22,795,000 with funding for the following projects:

Streets Improvement Projects	\$14,995,000
Parks and Recreation Improvement Projects	4,600,000
Public Safety Projects	<u>3,200,000</u>
	<u>\$22,795,000</u>

Projects funding with Community Development Block Grant (CDBG):

Housing Rehabilitation	\$180,000
Enhanced Code Enforcement	90,000
N.O.T.I.C.E. Program	<u>661,058</u>
	<u>\$847,967</u>

“Pay as you go” projects:

Alley Rehabilitation	\$1,537,601
Capital Dedicated Ad Valorem Tax	\$3,581,076
Streets Capital Improvements	\$1,000,000

Neighborhood Partnership ad valorem tax funding will provide \$3,561,974 for the N.O.T.I.C.E. program and other infrastructure improvement projects.

This budget has \$19,571,304 million in American Rescue Plan Funding appropriated in the Capital Budget which allows for an expenditure to be made at a later date with these funds. A work session will occur at a council meeting later in calendar year 2021 to discuss opportunities for revenue recovery and other potential programs.

Non-recurring funds from excess sales tax and fund balances from the General and Administrative Service Funds of \$220,657 has been included in this budget for capital projects and Strategic Community Reinvestment.

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

Public Safety Radios	\$ 3,547,351
Fire Station No 6 Capital Funding	
Technology Replacement Funds	1,100,000
Public Safety Generator Program	1,800,000
Facilities Maintenance Funds	1,746,300
Parks Strategic Amenity Fund	950,000
Early Warning System	500,000
	262,544



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



**Budget Preparation and Strategic Business Plan Calendar  
 Fiscal Year 2022**

January 25 Monday	Strategic Business Plan Kickoff	All Departments
March 2 Tuesday	Multi-Year Budget Presentation	City Council Budget Team
March 26 Friday	Strategic Business Plans Due	Executive Team Department Directors
April 7 Wednesday	Budget Kick-Off	All Departments
May 3 Monday	Budget Requests Due All Recommended Fee Changes Due	All Departments
May 4 – June 4	Data Entry & Technical Review	Budget Team
May 14 Friday	Preliminary Tax Roll Due	Appraisal Districts
June 7 – June 18	Executive Team Budget Review	Executive Team Impacted Departments Budget Team
July 2 Friday	Pre-Tax Roll & Final Review	CM/Budget Team
July 25 Sunday	Certified Tax Roll Due	Appraisal Districts
July 31 Saturday	City Council Preliminary Budget Packet Distributed	Budget Team
August 3 Tuesday	City Council Work session – Preliminary Budget Presentation & Deliberation *Vote Setting Proposed Tax Rate, Public Hearing Dates and Date for Approval of Proposed Tax Rate and Budget	City Council Budget Team
August 8, Sunday	VOTER APPROVAL TAX RATE Publication of Proposed Tax Rate Note/Notice of Budget Public Hearing	Budget Team City Website/Local Newspaper
August 17, Tuesday	NO-NEW-REVENUE TAX RATE – City Council Work Session – Preliminary Budget Deliberation	City Council Budget Team
August 17, Tuesday	VOTER APPROVAL TAX RATE- City Council Work Session – Preliminary Budget Deliberation 1 <sup>st</sup> Public Hearing on Proposed Budget and Tax Increase	City Council Budget Team
August 17, Tuesday	VOTER APPROVAL TAX RATE – Adopt Budget & Tax Rate – Exceeding the Voter Approval Rate	City Council
August 22, Sunday	NO-NEW-REVENUE TAX RATE – Publication of Proposed Tax Rate Notice/Notice of Budget Public Hearing	Budget Team City Website/Local Newspaper

August 31, Tuesday	NO-NEW-REVENUE TAX RATE – City Council Work Session – Preliminary Budget Deliberation NO-NEW-REVENUE TAX RATE – 1 <sup>st</sup> Public Hearing & Adoption of Budget & Tax Rate	City Council Budget Team
November, 2 Tuesday	Election to Approve the Tax Rate Exceeding the Voter Tax Approval Rate	City Secretary Budget

\*Based on the assumption that certified rolls would be received on July 25, rather than certified estimates.

The Annual Budget Preparation and Strategic Business Plan Calendar made in accordance with requirements established by the *Texas Property Tax Code*, Chapter 26.

## TAX BASE COMPARISON

MCOS Rank	City	Population	TY 2021 Assessed Value Certified RolF	2020 Sales Tax Collected <sup>(2)</sup>	Per Capita Assessed Value	Per Capita Sales Tax	Per Capita Ratio Assess. Value	Per Capita Ratio Sales Tax	Tax Rate	Homestead Exemption
1	Lewisville	109,270	\$ 12,432,350,254	\$ 33,575,893	\$ 113,776	\$ 307.00	\$ 0.94	\$ 1.10	\$ 0.443301	0%
2	Plano <sup>(1)</sup>	286,290	\$ 47,760,405,833	\$ 86,785,467	\$ 166,825	\$ 303.00	\$ 1.38	\$ 1.08	0.448200	20%
3	<b>Carrollton</b> <sup>(1)</sup>	<b>139,351</b>	<b>\$ 16,853,486,584</b>	<b>\$ 38,957,127</b>	<b>\$ 120,943</b>	<b>\$ 280.00</b>	<b>\$ 1.00</b>	<b>\$ 1.00</b>	<b>0.582500</b>	<b>20%</b>
4	Farmers Branch <sup>(1)</sup>	38,340	\$ 6,951,338,755	\$ 17,047,297	\$ 181,308	\$ 445.00	\$ 1.50	\$ 1.59	0.570000	20%
5	Coppell <sup>(1)</sup>	41,590	\$ 8,589,646,793	\$ 21,458,685	\$ 206,532	\$ 516.00	\$ 1.71	\$ 1.84	0.580000	5%
6	Frisco <sup>(1)</sup>	206,610	\$ 36,338,844,674	\$ 45,345,014	\$ 175,881	\$ 219.00	\$ 1.45	\$ 0.78	0.446600	8%
7	Irving <sup>(1)</sup>	25,690	\$ 31,371,495,332	\$ 75,152,836	\$ 1,221,156	\$ 2,925.00	\$ 10.10	\$ 10.45	0.583900	20%
8	Addison <sup>(1)</sup>	16,320	\$ 4,970,875,427	\$ 6,986,957	\$ 304,588	\$ 428.00	\$ 2.52	\$ 1.53	0.615105	20%
9	Allen	103,720	\$ 15,787,317,956	\$ 21,248,612	\$ 152,211	\$ 205.00	\$ 1.26	\$ 0.73	0.481000	0%
10	Arlington <sup>(1)</sup>	393,420	\$ 30,886,433,671	\$ 59,971,661	\$ 78,508	\$ 152.00	\$ 0.65	\$ 0.54	0.619800	20%
11	McKinney	200,990	\$ 27,116,136,186	\$ 32,261,212	\$ 134,913	\$ 161.00	\$ 1.12	\$ 0.58	0.497655	0%
12	Fort Worth <sup>(1)</sup>	890,050	\$ 87,373,928,947	\$ 110,286,584	\$ 98,167	\$ 124.00	\$ 0.81	\$ 0.44	0.732500	20%
13	Denton <sup>(1)</sup>	141,000	\$ 13,828,457,000	\$ 25,123,749	\$ 98,074	\$ 178.00	\$ 0.81	\$ 0.64	0.590454	0.5%
14	Grand Prairie <sup>(1)</sup>	200,640	\$ 18,125,734,480	\$ 31,279,706	\$ 90,340	\$ 156.00	\$ 0.75	\$ 0.56	0.664998	10%
15	Dallas <sup>(1)</sup>	1,320,170	\$ 152,242,443,110	\$ 307,328,803	\$ 115,320	\$ 233.00	\$ 0.95	\$ 0.83	0.773300	20%
16	The Colony	47,370	\$ 5,967,213,214	\$ 17,234,555	\$ 125,970	\$ 364.00	\$ 1.04	\$ 1.30	0.652500	0%
17	Mesquite	145,750	\$ 10,275,322,411	\$ 22,503,799	\$ 70,500	\$ 154.00	\$ 0.58	\$ 0.55	0.708620	0%
18	Richardson	117,050	\$ 19,725,464,101	\$ 43,232,503	\$ 168,522	\$ 369.00	\$ 1.39	\$ 1.32	0.625160	0%
19	Castle Hills <sup>(1)(4)(5)</sup>	13,706	\$ 2,879,623,289	\$ 1,655,095	\$ 210,099	\$ 121.00	\$ 1.74	\$ 0.43	0.980000	10%
20	Garland <sup>(1)</sup>	242,830	\$ 17,995,346,570	\$ 28,873,040	\$ 74,107	\$ 119.00	\$ 0.61	\$ 0.43	0.756965	8%
	<b>Total - All Cities</b>	<b>4,680,157</b>	<b>567,471,864,587</b>	<b>1,026,308,597</b>	---	---	---	---	---	---
	<b>Avg. - All Cities</b> <sup>(3)</sup>	---	---	---	<b>\$ 195,387</b>	<b>\$ 387.95</b>	<b>\$ 1.62</b>	<b>\$ 1.39</b>	<b>0.66432</b>	---
	<b>Weighted Avg.</b>	---	---	---	<b>\$ 121,250</b>	<b>\$ 219.31</b>	---	---	---	---
	<i>2018 Weighted Avg.</i>	---	---	---	<i>92,940</i>	<i>206.26</i>	---	---	---	---

Notes:

- (1) Reflects cities with homestead exemption.
- (2) Sales tax figures according to State Comptroller 2020 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.
- (6) Tax Year 2021 Assessed Certified Rolls are as of data available in July 2021. Some values are estimates based on the delayed completion of certified rolls from the County Appraisal Districts.

**RESIDENTIAL MUNICIPAL COST OF SERVICE COMPARISON**

PY RANK	OVERALL RANK	CITY	POP. <sup>(2)</sup>	VALUE <sup>(3)</sup>	HOMESTEAD VALUE	TAX RATE	HOMESTEAD EXEMPTION	CITY SALES TAX RATE	ANNUAL PROPERTY TAXES <sup>(3)</sup>	ANNUAL WATER CHARGE <sup>(4)</sup>	ANNUAL SEWER CHARGE <sup>(4)</sup>	ANNUAL DRAINAGE CHARGE <sup>(5)(6)</sup>	ANNUAL SANITATION CHARGE <sup>(7)</sup>	TOTAL ANNUAL CHARGE	COMBINED WATER & SEWER	SALES TAX
1	1	Lewisville	109,270	\$ 293,910	1.000	0.443301	0%	1.25%	1,303	\$ 656	\$ 271	\$48	\$ 164	\$ 2,442	\$ 927	\$ 0.0825
2	2	Plano	286,290	\$ 293,910	0.800	0.448200	20%	1.00%	1,054	677	853	47	159	2,790	1,530	0.0825
3	3	Carrollton	139,351	\$ 293,910	0.800	0.582500	20%	1.00%	1,370	634	534	0	278	2,816	1,168	0.0825
8	4	Farmers Branch	38,340	\$ 293,910	0.800	0.570000	20%	1.00%	1,340	1,043	575	0	0	2,958	1,618	0.0825
7	5	Coppell	41,590	\$ 293,910	0.900	0.580000	10%	2.00%	1,534	687	511	12	229	2,973	1,198	0.0825
6	6	Frisco	206,610	\$ 293,910	0.900	0.446600	10%	2.00%	1,181	735	846	50	208	3,020	1,580	0.0825
4	7	Irving	25,690	\$ 293,910	0.800	0.583900	20%	1.00%	1,373	689	487	108	383	3,040	1,176	0.0825
5	8	Addison	16,320	\$ 293,910	0.800	0.615105	20%	2.00%	1,446	671	627	193	163	3,100	1,298	0.0825
10	9	Allen	103,720	\$ 293,910	1.000	0.481000	0%	2.00%	1,414	744	708	42	203	3,111	1,452	0.0825
9	10	Arlington	393,420	\$ 293,910	0.800	0.619800	20%	2.00%	1,457	588	776	98	195	3,114	1,364	0.0825
11	11	McKinney	200,990	\$ 293,910	1.000	0.497655	0%	2.00%	1,463	857	785	48	220	3,373	1,642	0.0825
13	12	Fort Worth	890,050	\$ 293,910	0.800	0.732500	20%	1.50%	1,722	694	735	69	227	3,448	1,429	0.0825
14	13	Denton	141,000	\$ 293,910	0.995	0.590454	0.5%	1.50%	1,727	823	588	65	246	3,449	1,411	0.0825
12	14	Grand Prairie	200,640	\$ 293,910	0.925	0.664998	8%	2.00%	1,808	735	750	56	215	3,564	1,485	0.0825
16	15	Dallas	1,320,170	\$ 293,910	0.800	0.773300	20%	1.00%	1,818	645	708	106	446	3,723	1,353	0.0825
15	16	The Colony	47,370	\$ 293,910	1.000	0.652500	0%	2.00%	1,918	857	644	48	296	3,763	1,501	0.0825
20	17	Mesquite	145,750	\$ 293,910	0.800	0.708620	20%	2.00%	1,666	1,145	738	60	289	3,898	1,883	0.0825
17	18	Richardson	117,050	\$ 293,910	1.000	0.625160	0%	2.00%	1,837	1,105	664	45	252	3,903	1,769	0.0825
18	19	Castle Hills <sup>(8)</sup>	13,706	\$ 293,910	0.800	0.980000	20%	1.25%	2,304	896	540	0	240	3,980	1,436	0.0750
19	20	Garland	242,830	\$ 293,910	0.900	0.756965	10%	2.00%	2,002	1,165	665	43	280	4,155	1,830	0.0825

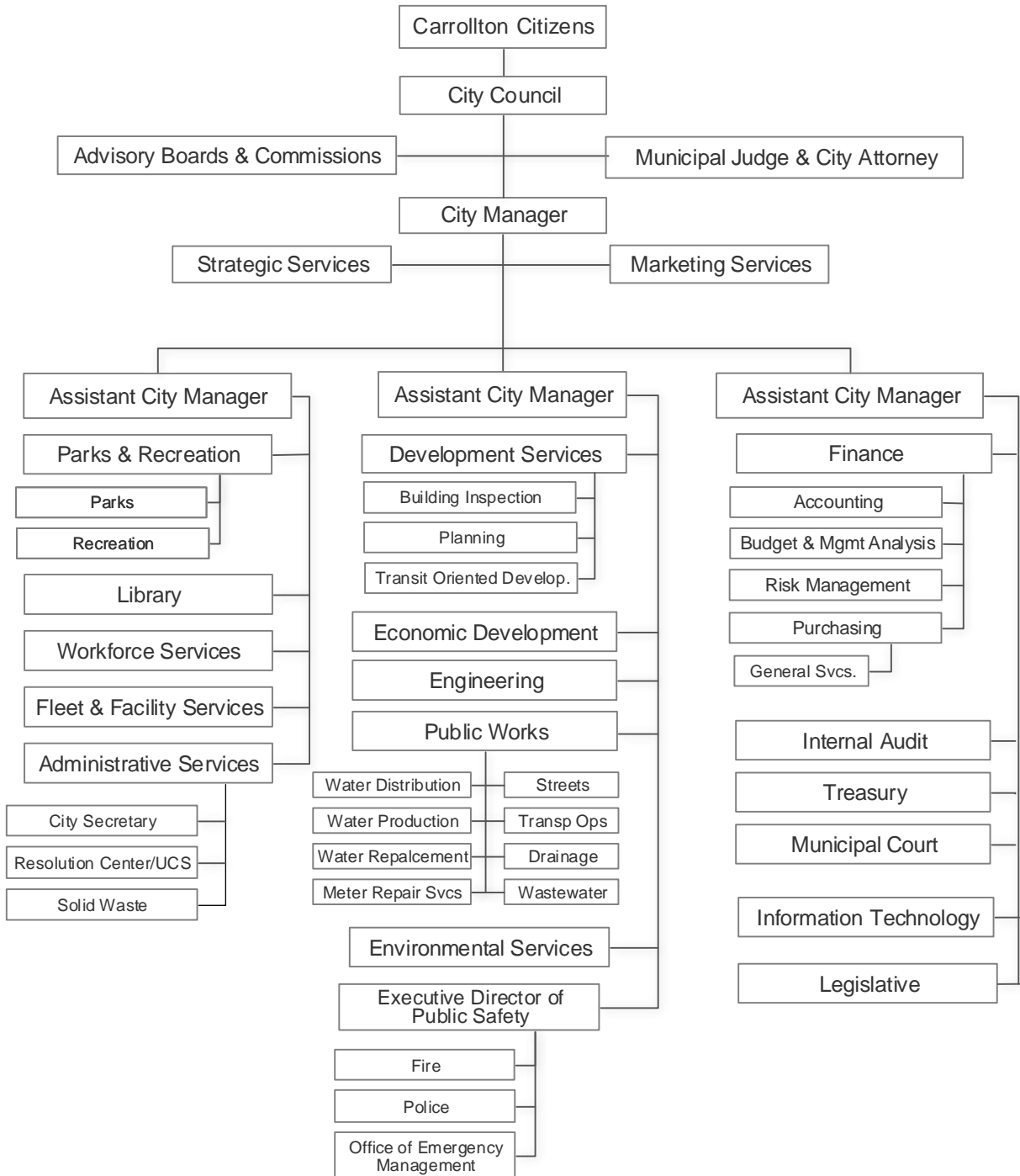
<b>AVERAGE:</b>	\$ 1,587	\$ 802	\$ 650	\$ 57	\$ 235	\$ 3,332	\$ 1,453
<b>MEDIAN:</b>	\$ 1,498	\$ 735	\$ 665	\$ 48	\$ 228	\$ 3,244	\$ 1,444

**Notes:**

- <sup>(1)</sup> Ranking based on Total Annual Charge.
- <sup>(2)</sup> Population estimates, obtained from the 2021 NCTCOG population estimates. Castle Hills from DCFWSD Website.
- <sup>(3)</sup> Annual Property Taxes calculated based on residential homestead value of \$293,910.
- <sup>(4)</sup> 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.
- <sup>(5)</sup> Drainage fees for Dallas & Frisco are based upon lot size. Used 9,000 sq.ft. as the average lot size.
- <sup>(6)</sup> 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.
- <sup>(7)</sup> Residential sanitation charge including sales tax.
- <sup>(8)</sup> 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).

# City of Carrollton Organizational Chart

City of Carrollton  
FY 2021 - 2022 Approved Budget





**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.*

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

**Target Fund Balance:**

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

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

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The Carrollton City Council adopted the following financial standard in February of 2013, 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.

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

**Pension Plan Funding:**

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

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

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

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

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

Comment: The City has funded the Texas Municipal Retirement System (TMRS) in excess of the required contribution rate for several years

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

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### **Informal Financial Policies**

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

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

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### **Compliance**

Staff has made every effort to comply with these policies in their entirety and it is our belief that the budget meets or exceeds all legal and policy requirements, except as follows:

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

## 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.

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

	<b>ACTUAL FY 2019-20</b>	<b>BUDGET FY 2020-21</b>	<b>ESTIMATE FY 2020-21</b>	<b>BUDGET FY 2021-22</b>	<b>% CHNG BUD/BUD</b>	<b>FORECAST FY 2022-23</b>	<b>FORECAST FY 2023-24</b>
<b>Beginning Fund Balance</b>							
<b><u>Operating Funds</u></b>							
General Fund	\$ 24,536,882	\$ 24,673,013	\$ 31,916,378	\$ 28,839,771	16.89%	\$ 19,259,158	\$ 19,765,033
Hotel/Motel Tax Fund	-	31,494	21,280	4,801	(84.76%)	4,801	4,801
Court Security Fund	190,338	134,994	165,070	128,951	(4.48%)	76,290	43,380
Juvenile Case Management Fund	1,221,236	1,132,517	1,211,960	1,179,799	4.17%	836,589	546,939
Public Safety Grants Fund	(2,098)	-	(2,098)	-	0.00%	-	-
Commercial Motor Vehicles Enforcement Fund	265,102	193,102	239,056	257,833	33.52%	149,251	109,182
Confiscated Asset Fund	531,729	870,255	905,864	835,287	(4.02%)	106,558	108,160
Economic Development Grants Fund	-	906,250	1,280,688	1,200,113	0.00%	-	-
Utility Rate Review Fund	327,173	327,173	335,648	310,648	(5.05%)	25,000	25,000
General Special Revenue Fund	775,018	739,768	793,749	1,047,117	41.55%	225,317	224,553
Utility Fund	14,510,902	13,701,895	17,719,248	15,066,387	9.96%	12,102,392	12,255,093
Golf Course Fund	(49,007)	(23,910)	100,500	243,265	100.00%	187,513	271,780
Solid Waste Fund	521,120	451,883	311,398	283,939	(37.17%)	252,718	316,439
Fleet Services Fund	267,940	125,221	523,028	579,824	363.04%	626,995	625,106
Risk Management Fund	4,541,052	4,198,065	4,727,036	4,216,913	0.45%	3,577,086	3,450,712
Administrative Services Fund	3,159,918	2,244,264	4,120,458	3,772,945	68.12%	1,736,121	1,772,599
Employee Health and Disability Fund	2,634,952	4,710,354	4,803,125	5,504,304	16.86%	5,149,851	4,775,175
Public Improvement Districts Fund	-	-	-	-	0.00%	-	-
<b>Total Operating Funds</b>	<b>53,432,257</b>	<b>54,416,338</b>	<b>69,172,388</b>	<b>63,471,897</b>	<b>16.64%</b>	<b>44,315,640</b>	<b>44,293,952</b>
<b><u>Debt Service Funds</u></b>							
General Debt Service Fund	5,188,339	5,493,166	5,410,385	5,095,677	(7.24%)	5,030,194	5,030,194
Utility Debt Service Fund	1,887,143	2,039,199	2,885,425	1,963,585	(3.71%)	1,687,606	1,230,629
Golf Debt Service Fund	-	-	-	-	0.00%	-	-
<b>Total Debt Service Funds</b>	<b>7,075,482</b>	<b>7,532,365</b>	<b>8,295,810</b>	<b>7,059,262</b>	<b>(6.28%)</b>	<b>6,717,800</b>	<b>6,260,823</b>
<b><u>Fleet Replacement Funds</u></b>							
General Fleet Replacement Fund	5,794,822	6,914,224	4,659,306	3,746,460	(45.82%)	4,090,017	4,764,563
Utility Fleet Replacement Fund	1,251,322	245,187	874,163	1,008,074	311.14%	769,825	906,374
Golf Fleet Replacement Fund	101,204	244,998	246,717	382,588	100.00%	307,417	227,951
<b>Total Replacement Funds</b>	<b>7,147,348</b>	<b>7,404,409</b>	<b>5,780,186</b>	<b>5,137,122</b>	<b>(30.62%)</b>	<b>5,167,259</b>	<b>5,898,888</b>
<b>Total Beginning Funds</b>	<b>67,655,087</b>	<b>69,353,112</b>	<b>83,248,384</b>	<b>75,668,281</b>	<b>9.11%</b>	<b>56,200,699</b>	<b>56,453,663</b>

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

	<u>ACTUAL</u> <u>FY 2019-20</u>	<u>BUDGET</u> <u>FY 2020-21</u>	<u>ESTIMATE</u> <u>FY 2020-21</u>	<u>BUDGET</u> <u>FY 2021-22</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2022-23</u>	<u>FORECAST</u> <u>FY 2023-24</u>
<b>Recurring Sources of Funds</b>							
<b><u>Operating Funds</u></b>							
General Fund	\$ 108,272,060	\$ 111,764,785	\$ 113,174,622	\$ 116,866,969	4.57%	\$ 119,944,376	\$ 122,519,238
Hotel/Motel Tax Fund	533,028	420,000	306,126	640,000	52.38%	640,000	645,000
Court Security Fund	82,401	76,000	90,146	73,082	(3.84%)	73,856	74,640
Juvenile Case Management Fund	119,887	165,000	102,957	127,394	(22.79%)	132,763	133,151
Public Safety Grants Fund	-	19,300	43,324	18,122	(6.10%)	19,300	19,300
Commercial Motor Vehicles Enforcement Fund	67,921	123,000	119,211	121,300	(1.38%)	121,300	121,300
Confiscated Asset Fund	499,788	155,000	129,423	151,526	(2.24%)	151,602	151,698
Economic Development Grants Fund	2,997,237	2,589,584	2,952,471	3,581,076	38.29%	1,155,609	1,062,268
Utility Rate Review Fund	25,000	25,000	25,000	25,000	0.00%	25,000	25,000
General Special Revenue Fund	53,704	102,000	320,948	101,200	(0.78%)	101,236	101,273
Utility Fund	49,115,528	50,653,061	51,252,440	51,664,004	2.00%	53,753,915	53,912,355
Golf Course Fund	1,138,325	166,432	494,044	603,906	262.85%	618,041	666,499
Solid Waste Fund	10,790,322	11,464,946	11,427,069	11,963,466	4.35%	12,225,816	12,519,819
Fleet Services Fund	3,118,395	3,443,400	3,423,256	3,497,025	1.56%	3,576,692	3,665,340
Risk Management Fund	2,124,072	2,213,266	2,174,520	2,774,520	25.36%	3,276,083	3,277,724
Administrative Services Fund	19,199,042	20,656,870	20,802,726	21,366,144	3.43%	21,846,430	22,302,581
Employee Health and Disability Fund	12,831,903	12,975,077	13,300,928	13,269,378	2.27%	13,930,347	14,624,364
Public Improvement Districts	1,448,764	1,447,982	3,630,728	1,192,367	(17.65%)	1,192,367	1,192,368
<b>Total Operating Funds</b>	<b>212,417,377</b>	<b>218,460,703</b>	<b>223,769,939</b>	<b>228,036,479</b>	<b>4.38%</b>	<b>232,784,733</b>	<b>237,013,918</b>
<b><u>Debt Service Funds</u></b>							
General Debt Service Fund	23,350,154	23,572,609	25,122,321	23,911,483	1.44%	23,575,151	23,810,863
Utility Debt Service Fund	2,448,255	2,443,042	3,271,443	1,869,147	(23.49%)	1,225,648	747,285
Golf Debt Service Fund	-	434,783	-	-	100.00%	351,805	352,038
<b>Total Debt Service Funds</b>	<b>25,798,409</b>	<b>26,450,434</b>	<b>28,393,764</b>	<b>25,780,630</b>	<b>(2.53%)</b>	<b>25,152,604</b>	<b>24,910,186</b>
<b><u>Fleet Replacement Funds</u></b>							
General Fleet Replacement Fund	2,870,830	3,316,672	2,998,689	3,490,387	5.24%	3,823,545	4,145,099
Utility Fleet Replacement Fund	446,533	498,965	497,734	536,474	7.52%	541,442	615,734
Golf Fleet Replacement Fund	145,513	174,262	135,871	136,329	(21.77%)	132,035	111,525
<b>Total Replacement Funds</b>	<b>3,462,876</b>	<b>3,989,899</b>	<b>3,632,294</b>	<b>4,163,190</b>	<b>4.34%</b>	<b>4,497,022</b>	<b>4,872,358</b>
<b>Total Recurring Sources of Funds</b>	<b>241,678,662</b>	<b>248,901,036</b>	<b>255,795,997</b>	<b>257,980,299</b>	<b>3.65%</b>	<b>262,434,359</b>	<b>266,796,462</b>



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

	<u>ACTUAL</u> <u>FY 2019-20</u>	<u>BUDGET</u> <u>FY 2020-21</u>	<u>ESTIMATE</u> <u>FY 2020-21</u>	<u>BUDGET</u> <u>FY 2021-22</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2022-23</u>	<u>FORECAST</u> <u>FY 2023-24</u>
<b>Recurring Uses of Funds</b>							
<b><u>Operating Funds</u></b>							
General Fund	\$ 105,146,616	\$ 111,764,785	\$ 113,931,652	\$ 116,866,969	4.57%	\$ 119,944,376	\$ 122,519,238
Hotel/Motel Tax Fund	626,749	345,000	247,605	910,000	163.77%	910,000	975,000
Court Security Fund	107,669	126,265	126,265	125,743	(0.41%)	106,766	107,809
Juvenile Case Management Fund	129,162	471,570	135,118	470,604	(0.20%)	422,413	424,257
Public Safety Grants Fund	-	19,300	41,226	18,122	(6.10%)	19,300	19,300
Commercial Motor Vehicles Enforcement Fund	93,967	213,300	100,434	229,882	7.77%	161,369	200,917
Confiscated Asset Fund	125,652	1,020,255	200,000	880,255	(13.72%)	150,000	150,000
Economic Development Grants Fund	2,716,549	2,589,584	2,952,471	3,581,076	38.29%	1,155,609	1,062,268
Utility Rate Review Fund	16,525	327,173	50,000	310,648	(5.05%)	25,000	25,000
General Special Revenue Fund	34,973	102,000	67,580	923,000	804.90%	102,000	102,000
Utility Fund	42,624,812	49,092,973	49,920,874	49,308,896	0.44%	49,701,214	49,950,810
Golf Course Fund	1,615,482	310,432	551,278	559,658	80.28%	533,774	613,079
Solid Waste Fund	9,888,799	9,989,681	10,116,921	10,457,086	4.68%	10,811,119	11,176,613
Fleet Services Fund	2,863,307	3,366,460	3,366,460	3,449,855	2.48%	3,578,580	3,619,024
Risk Management Fund	1,938,088	3,173,134	2,684,643	3,414,347	7.60%	3,402,457	3,410,483
Administrative Services Fund	17,729,607	20,656,870	20,603,800	21,366,144	3.43%	21,809,952	22,265,166
Employee Health and Disability Fund	10,663,730	12,975,077	12,599,749	13,623,831	5.00%	14,305,022	15,020,274
Public Improvement Districts Fund	1,448,764	1,447,982	3,630,728	1,192,367	(17.65%)	1,192,367	1,192,368
<b>Total Operating Funds</b>	<b>197,770,451</b>	<b>217,991,841</b>	<b>221,326,804</b>	<b>227,688,483</b>	<b>4.45%</b>	<b>228,331,318</b>	<b>232,833,606</b>
<b><u>Debt Service Funds</u></b>							
General Debt Service Fund	23,128,108	23,790,094	25,437,029	23,976,966	0.79%	23,575,151	23,810,863
Utility Debt Service Fund	2,520,015	2,518,657	4,193,284	2,145,125	(14.83%)	1,682,625	817,425
Golf Debt Service Fund	-	434,783	-	-	100.00%	351,805	352,038
<b>Total Debt Service Funds</b>	<b>25,648,123</b>	<b>26,743,534</b>	<b>29,630,313</b>	<b>26,122,091</b>	<b>(2.32%)</b>	<b>25,609,581</b>	<b>24,980,326</b>
<b><u>Fleet Replacement Funds</u></b>							
General Fleet Replacement Fund	4,006,346	3,689,766	3,911,535	3,146,830	(14.71%)	3,148,999	3,149,085
Utility Fleet Replacement Fund	823,691	363,823	363,823	774,723	112.94%	404,893	793,805
Golf Fleet Replacement Fund	-	84,000	-	211,500	151.79%	211,500	-
<b>Total Replacement Funds</b>	<b>4,830,037</b>	<b>4,137,589</b>	<b>4,275,358</b>	<b>4,133,053</b>	<b>(0.11%)</b>	<b>3,765,392</b>	<b>3,942,890</b>
<b>Total Recurring Uses of Funds</b>	<b>228,248,611</b>	<b>248,872,964</b>	<b>255,232,475</b>	<b>257,943,627</b>	<b>3.64%</b>	<b>257,706,291</b>	<b>261,756,822</b>

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

	<b>ACTUAL</b>	<b>BUDGET</b>	<b>ESTIMATE</b>	<b>BUDGET</b>	<b>% CHNG</b>	<b>FORECAST</b>	<b>FORECAST</b>
	<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>BUD/BUD</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>
<b>Non-recurring "One-time"</b>							
<b>Sources of Funds</b>							
<b>Operating Funds</b>							
General Fund	\$ 20,335,758	\$ 9,361,192	\$ 17,964,065	\$ 8,800,329	(5.99%)	\$ 8,990,051	\$ 9,079,951
Hotel/Motel Tax Fund	115,000	360,000	360,000	270,000	(25.00%)	270,000	330,000
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	1,000,000	-	-	130,000	-	130,000	75,831
Utility Rate Review Fund	-	-	-	-	0.00%	-	-
General Special Revenue Fund	-	-	-	-	0.00%	-	-
Utility Fund	-	-	-	-	0.00%	-	-
Golf Course Fund	776,664	200,000	200,000	-	0.00%	-	-
Solid Waste Fund	-	-	-	-	0.00%	-	-
Fleet Services Fund	-	-	-	-	0.00%	-	-
Risk Management Fund	-	-	-	-	0.00%	-	-
Administrative Services Fund	-	-	183,783	-	0.00%	-	-
Employee Health and Disability Fund	-	-	-	-	0.00%	-	-
Public Improvement Districts Fund	-	-	-	-	0.00%	-	-
<b>Total Operating Funds</b>	<b>22,227,422</b>	<b>9,921,192</b>	<b>18,707,848</b>	<b>9,200,329</b>	<b>(7.27%)</b>	<b>9,390,051</b>	<b>9,485,782</b>
<b>Debt Service Funds</b>							
General Debt Service Fund	-	-	-	-	0.00%	-	-
Utility Debt Service Fund	-	-	-	-	0.00%	-	-
Golf Debt Service Fund	-	-	-	-	0.00%	-	-
<b>Total Debt Service Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>-</b>
<b>Fleet Replacement Funds</b>							
General Fleet Replacement Fund	-	-	-	-	0.00%	-	-
Utility Fleet Replacement Fund	-	-	-	-	0.00%	-	-
Golf Fleet Replacement Fund	-	-	-	-	-	-	-
<b>Total Replacement Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>-</b>
<b>Total Non-recurring "One-time"</b>							
<b>Sources of Funds</b>							
	<b>22,227,422</b>	<b>9,921,192</b>	<b>18,707,848</b>	<b>9,200,329</b>	<b>(7.27%)</b>	<b>9,390,051</b>	<b>9,485,782</b>

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

	<u>ACTUAL</u> <u>FY 2019-20</u>	<u>BUDGET</u> <u>FY 2020-21</u>	<u>ESTIMATE</u> <u>FY 2020-21</u>	<u>BUDGET</u> <u>FY 2021-22</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2022-23</u>	<u>FORECAST</u> <u>FY 2023-24</u>
<b>Non-recurring "One-time"</b>							
<b>Uses of Funds</b>							
<b><u>Operating Funds</u></b>							
General Fund	\$ 17,923,257	\$ 15,661,912	\$ 20,283,642	\$ 14,379,126	(8.19%)	\$ 8,484,176	\$ 8,656,686
Hotel/Motel Tax Fund	-	435,000	435,000	-	(100.00%)	-	-
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	-	906,250	80,575	1,330,113	46.77%	130,000	75,831
Utility Rate Review Fund	-	-	-	-	0.00%	-	-
General Special Revenue Fund	-	-	-	-	0.00%	-	-
Utility Fund	3,282,370	3,160,636	3,984,427	5,319,103	68.29%	3,900,000	3,900,000
Golf Course Fund	150,000	-	-	100,000	0.00%	-	-
Solid Waste Fund	1,111,245	1,524,357	1,337,607	1,537,601	0.87%	1,350,977	1,364,486
Fleet Services Fund	-	-	-	-	0.00%	-	-
Risk Management Fund	-	-	-	-	0.00%	-	-
Administrative Services Fund	508,895	546,439	730,222	2,036,824	272.74%	-	-
Employee Health and Disability Fund	-	-	-	-	0.00%	-	-
Public Improvement Districts Fund	-	-	-	-	0.00%	-	-
<b>Total Operating Funds</b>	<b>22,975,767</b>	<b>22,234,594</b>	<b>26,851,473</b>	<b>24,702,767</b>	<b>11.10%</b>	<b>13,865,153</b>	<b>13,997,003</b>
<b><u>Debt Service Funds</u></b>							
General Debt Service Fund	-	-	-	-	0.00%	-	-
Utility Debt Service Fund	-	-	-	-	0.00%	-	-
Golf Debt Service Fund	-	-	-	-	0.00%	-	-
<b>Total Debt Service Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>-</b>
<b><u>Fleet Replacement Funds</u></b>							
General Fleet Replacement Fund	-	-	-	-	0.00%	-	-
Utility Fleet Replacement Fund	-	-	-	-	0.00%	-	-
Golf Fleet Replacement Fund	-	-	-	-	0.00%	-	-
<b>Total Replacement Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100.00%</b>	<b>-</b>	<b>-</b>
<b>Non-recurring "One-time"</b>							
<b>Uses of Funds</b>							
	<b>22,975,767</b>	<b>22,234,594</b>	<b>26,851,473</b>	<b>24,702,767</b>	<b>11.10%</b>	<b>13,865,153</b>	<b>13,997,003</b>

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

	<u>ACTUAL</u> <u>FY 2019-20</u>	<u>BUDGET</u> <u>FY 2020-21</u>	<u>ESTIMATE</u> <u>FY 2020-21</u>	<u>BUDGET</u> <u>FY 2021-22</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2022-23</u>	<u>FORECAST</u> <u>FY 2023-24</u>
<b>Additional recurring sources or reductions in uses needed to maintain Target Fund Balance</b>							
<b><u>Operating Funds</u></b>							
General Fund	\$ -	-	-	\$ -	0.00%	\$ -	\$ -
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%	-	-
<b>Total Operating Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>-</b>
<b><u>Debt Service Funds</u></b>							
General Debt Service Fund	-	-	-	-	0.00%	-	-
Utility Debt Service Fund	-	-	-	-	0.00%	-	-
Golf Debt Service Fund	-	-	-	-	0.00%	-	-
<b>Total Debt Service Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>-</b>
<b><u>Fleet Replacement Funds</u></b>							
General Fleet Replacement Fund	-	-	-	-	0.00%	-	-
Utility Fleet Replacement Fund	-	-	-	-	0.00%	-	-
Golf Fleet Replacement Fund	-	-	-	-	0.00%	-	-
<b>Total Replacement Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Additional sources or reductions in uses needed to Maintain Target Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>-</b>

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

	<u>ACTUAL</u> <u>FY 2019-20</u>	<u>BUDGET</u> <u>FY 2020-21</u>	<u>ESTIMATE</u> <u>FY 2020-21</u>	<u>BUDGET</u> <u>FY 2021-22</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2022-23</u>	<u>FORECAST</u> <u>FY 2023-24</u>
<b>Ending Fund Balance</b>							
<b><u>Operating Funds</u></b>							
General Fund	\$ 31,916,378	\$ 18,372,293	\$ 28,839,771	\$ 19,259,158	4.83%	\$ 19,765,033	\$ 20,188,298
Hotel/Motel Tax Fund	21,280	31,494	4,801	4,801	0.00%	4,801	4,801
Court Security Fund	165,070	84,729	128,951	76,290	(9.96%)	43,380	10,211
Juvenile Case Management Fund	1,211,960	825,947	1,179,799	836,589	1.29%	546,939	255,833
Public Safety Grants Fund	(2,098)	-	-	-	0.00%	-	-
Commercial Motor Vehicles Enforcement Fund	239,056	102,802	257,833	149,251	0.00%	109,182	29,565
Confiscated Asset Fund	905,861	5,000	835,287	106,558	2031.16%	108,160	109,858
Economic Development Grants Fund	1,280,688	-	1,200,113	-	0.00%	-	-
Utility Rate Review Fund	335,648	25,000	310,648	25,000	0.00%	25,000	25,000
General Special Revenue Fund	793,749	739,768	1,047,117	225,317	0.00%	224,553	223,826
Utility Fund	17,719,248	12,101,347	15,066,387	12,102,392	0.01%	12,255,093	12,316,638
Golf Course Fund	100,500	32,090	243,266	187,513	0.00%	271,780	325,200
Solid Waste Fund	311,398	402,791	283,939	252,718	(37.26%)	316,439	295,158
Fleet Services Fund	523,028	202,161	579,824	626,995	210.15%	625,106	671,422
Risk Management Fund	4,727,036	3,238,197	4,216,913	3,577,086	10.47%	3,450,712	3,317,953
Administrative Services Fund	4,120,458	1,697,825	3,772,945	1,736,121	2.26%	1,772,599	1,810,014
Employee Health and Disability Fund	4,803,125	4,710,354	5,504,304	5,149,851	9.33%	4,775,176	4,379,266
Public Improvement Districts Fund	-	-	-	-	0.00%	-	-
<b>Total Operating Funds</b>	<u>69,172,385</u>	<u>42,571,798</u>	<u>63,471,898</u>	<u>44,315,640</u>	<u>4.10%</u>	<u>44,293,953</u>	<u>43,963,043</u>
<b><u>Debt Service Funds</u></b>							
General Debt Service Fund	5,410,386	5,275,681	5,095,677	5,030,194	(4.65%)	5,030,194	5,030,194
Utility Debt Service Fund	1,815,383	1,963,584	1,963,585	1,687,606	(14.05%)	1,230,629	1,160,489
Golf Debt Service Fund	-	-	-	-	-	-	-
<b>Total Debt Service Funds</b>	<u>7,225,769</u>	<u>7,239,265</u>	<u>7,059,262</u>	<u>6,717,800</u>	<u>(7.20%)</u>	<u>6,260,823</u>	<u>6,190,683</u>
<b><u>Fleet Replacement Funds</u></b>							
General Fleet Replacement Fund	4,659,306	6,541,130	3,746,460	4,090,017	(37.47%)	4,764,563	5,760,585
Utility Fleet Replacement Fund	874,163	380,329	1,008,074	769,825	102.41%	906,374	728,303
Golf Fleet Replacement Fund	246,717	335,260	382,588	307,417	100.00%	227,951	339,476
<b>Total Replacement Funds</b>	<u>5,780,186</u>	<u>7,256,719</u>	<u>5,137,122</u>	<u>5,167,259</u>	<u>(28.79%)</u>	<u>5,898,888</u>	<u>6,828,364</u>
<b>Total Ending Fund Balances</b>	<u>\$ 82,178,340</u>	<u>\$ 57,067,782</u>	<u>\$ 75,668,282</u>	<u>\$ 56,200,699</u>	<u>(1.52%)</u>	<u>\$ 56,453,664</u>	<u>\$ 56,982,090</u>



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

**COMBINED FUNDS  
 CAPITAL PROJECTS FUNDS  
 FISCAL YEAR 2022**

**Unbudgeted Resources:**

General and Public Safety Capital	\$ 38,927,219
Community Development	5,606,653
Parks	7,611,408
Streets	24,814,611
Drainage	3,259,657
Traffic	268,755
Tax Increment Reinvestment Zone	622,795
Utility	7,789,825
Golf Course	113,964
	<u>89,014,887</u>

**Additional Projects: \***

General and Public Safety Capital	38,927,219
Community Development	5,606,653
Parks	7,611,408
Streets	24,814,611
Drainage	3,259,657
Traffic	268,755
Tax Increment Reinvestment Zone	622,795
Utility	7,789,825
Golf Course	113,964
	<u>89,014,887</u>

**Projected Remaining Unobligated Fund Balances:**

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

\* Includes contingency funds in each of the project categories



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



## Personnel Schedule

	2017-18	2018-19	2019-2020	2020-2021	2021-2022	Variance
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
	FTE	FTE	FTE	FTE	FTE	FTE
<b><u>GENERAL FUND</u></b>						
<b><u>Public Safety</u></b>						
Police Management Services	117.500	88.500	84.500	84.500	85.000	0.500
Police Operations	106.000	108.000	114.000	116.000	118.000	2.000
Police - COPS grant	2.000	2.000	2.000	-	-	-
Police - Detention	-	31.000	30.500	30.500	30.500	-
Dispatch	-	-	-	-	-	-
Office of Emergency Management	-	-	-	-	3.000	3.000
Fire Operations	156.000	155.000	159.000	159.000	162.000	3.000
Fire Support Services	14.500	16.500	16.000	16.500	15.000	(1.500)
Municipal Court	19.100	17.800	17.800	16.500	16.500	-
Environmental Services	21.500	21.500	21.500	21.500	21.500	-
Animal Services	11.000	11.000	11.000	11.000	11.000	-
<b>Total Public Safety</b>	<b>447.600</b>	<b>451.300</b>	<b>456.300</b>	<b>455.500</b>	<b>462.500</b>	<b>7.000</b>
<b><u>Culture &amp; Leisure</u></b>						
Library	37.750	37.250	37.250	37.500	38.000	0.500
Parks & Recreation Administration	7.000	9.000	4.000	4.000	4.000	-
Rosemeade Recreation Center	5.000	4.000	1.000	1.000	1.000	-
Crosby Recreation Center	3.000	4.000	-	-	-	-
Senior Center	3.000	1.000	1.000	1.000	1.000	-
A.W. Perry Museum	1.000	1.000	1.000	1.000	1.000	-
Recreation	33.000	3.000	14.000	14.000	14.000	-
Parks Operations	29.000	60.000	61.000	61.000	60.000	(1.000)
<b>Total Cultural &amp; Recreational</b>	<b>118.750</b>	<b>119.250</b>	<b>119.250</b>	<b>119.500</b>	<b>119.000</b>	<b>(0.500)</b>
<b><u>Development</u></b>						
Transportation Engineering	7.000	7.000	7.000	7.000	6.000	(1.000)
Civil Engineering	14.000	9.500	9.500	9.500	6.000	(3.500)
CIP Engineering	-	4.000	4.000	4.000	8.000	4.000
Traffic Operations	15.000	15.000	15.000	15.000	15.000	-
Streets	28.000	28.000	29.000	28.000	28.300	0.300
Drainage	10.000	10.000	9.000	9.000	9.000	-
Public Works Administration	5.000	5.000	5.000	8.000	8.000	-
Building Inspection	23.000	24.000	24.000	23.000	23.000	-
Planning	3.000	4.000	4.000	4.000	4.000	-
Economic Development	2.000	2.000	2.000	2.000	2.000	-
Transit Oriented Development	1.000	-	-	-	-	-
<b>Total Development</b>	<b>108.000</b>	<b>108.500</b>	<b>108.500</b>	<b>109.500</b>	<b>109.300</b>	<b>(0.200)</b>
<b>Total General Fund</b>	<b>674.350</b>	<b>679.050</b>	<b>684.050</b>	<b>684.500</b>	<b>690.800</b>	<b>6.300</b>
<b><u>UTILITY FUND</u></b>						
Water Production	16.000	16.000	16.000	15.000	15.000	-
Water Distribution	14.600	14.600	13.600	15.000	19.000	4.000
Wastewater Collection	10.000	10.000	10.000	10.000	10.000	-
Meter Repair Services	3.400	11.400	12.400	12.000	12.000	-
Water Concrete Replacement	14.000	14.000	14.000	12.000	7.700	(4.300)
<b>Total Utility Fund</b>	<b>58.000</b>	<b>66.000</b>	<b>66.000</b>	<b>64.000</b>	<b>63.700</b>	<b>(0.300)</b>
<b><u>FLEET SERVICES FUND</u></b>						
Fleet Services	0.500	0.800	0.800	0.800	0.800	-
<b><u>RISK SERVICES FUND</u></b>						
Risk Management	1.000	1.000	1.000	1.000	1.000	-
<b><u>ADMINISTRATIVE SERVICES FUND</u></b>						
<b><u>General Government</u></b>						
City Manager's Office	7.000	6.000	7.000	7.000	7.000	-
Resolution Center	13.500	13.000	13.000	13.000	16.000	3.000
Organizational Development	2.000	-	-	-	-	-
Managed Competition & Strategic Planning	-	2.000	2.000	3.000	3.000	-
Marketing Services	6.750	7.000	8.000	8.000	8.000	-
City Attorney	6.150	7.700	7.200	9.000	9.000	-
<b>Total General Government</b>	<b>35.400</b>	<b>35.700</b>	<b>37.200</b>	<b>40.000</b>	<b>43.000</b>	<b>3.000</b>

**Personnel Schedule**

	<b>2017-18</b>	<b>2018-19</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	
	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>Variance</b>
	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>	<b>FTE</b>
<b>Administration</b>						
Finance Administration	3.000	3.500	3.500	4.500	4.500	-
Budget & Management Analysis	3.000	3.000	3.000	3.000	3.000	-
Accounting	7.500	7.500	8.500	8.500	8.500	-
Purchasing	2.000	2.000	2.000	3.000	3.000	-
General Services	2.000	2.000	2.000	1.000	1.000	-
Utility Customer Service	19.500	9.500	9.500	9.000	9.000	-
Information Technology	1.000	2.000	5.000	32.000	35.000	3.000
Workforce Services	8.000	8.000	8.000	8.000	8.000	-
Facility Maintenance	7.500	7.200	8.200	8.200	8.200	-
<b>Total Administration</b>	<b>53.500</b>	<b>44.700</b>	<b>49.700</b>	<b>77.200</b>	<b>80.200</b>	<b>3.000</b>
<b>Total Administrative Services Fund</b>	<b>88.900</b>	<b>80.400</b>	<b>86.900</b>	<b>117.200</b>	<b>123.200</b>	<b>6.000</b>
<b><u>SPECIAL REVENUE FUNDS</u></b>						
Special Revenue Funds	3.000	3.000	3.000	3.000	3.000	-
<b><u>CAPITAL PROJECTS FUNDS</u></b>						
Capital Projects Fund	4.000	5.000	5.000	5.000	7.000	2.000
<b>CITY TOTAL</b>	<b>829.750</b>	<b>835.250</b>	<b>846.750</b>	<b>875.500</b>	<b>889.500</b>	<b>14.000</b>

## **General Fund**

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



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

GENERAL FUND

	ACTUAL FY 2019-20	BUDGET FY 2020-21	ESTIMATE FY 2020-21	BUDGET FY 2021-22	% CHNG BUD/BUD	FORECAST FY 2022-23	FORECAST FY 2023-24
<b>Beginning Fund Balance</b>	\$ 24,536,882	\$ 24,673,013	\$ 31,916,378	\$ 28,839,771	16.9%	\$ 19,259,158	\$ 19,765,033
<b>Recurring Sources of Funds</b>							
Taxes	82,147,670	85,201,754	87,564,898	91,461,832	7.3%	94,436,843	96,847,006
Franchise Fees	11,823,746	10,793,109	11,123,762	10,984,493	1.8%	11,044,031	11,104,583
Licenses and Permits	2,640,243	2,514,377	2,764,056	2,427,637	(3.4%)	2,414,636	2,401,766
Charges for Services	4,509,027	5,529,932	4,939,981	5,262,404	(4.8%)	5,315,028	5,368,178
Fines and Forfeitures	2,764,656	3,835,614	3,166,843	3,029,095	(21.0%)	3,059,225	3,089,656
Investment Income	1,091,096	916,389	641,472	641,472	(30.0%)	647,887	654,366
Miscellaneous	679,175	331,000	331,000	391,000	18.1%	331,000	331,000
Utility Operating Fund - Payment in Lieu of Taxes	2,616,446	2,642,610	2,642,610	2,669,036	1.0%	2,695,726	2,722,684
<b>Total Recurring Sources of Funds</b>	<b>108,272,060</b>	<b>111,764,785</b>	<b>113,174,622</b>	<b>116,866,969</b>	<b>4.6%</b>	<b>119,944,376</b>	<b>122,519,238</b>
<b>Recurring Uses of Funds</b>							
Personnel Services	66,609,342	69,510,070	71,536,226	72,450,978	4.2%	74,157,716	76,003,121
Supplies and Services	15,363,330	16,953,637	17,740,862	16,695,129	(1.5%)	17,187,230	17,300,820
Utilities	2,324,189	2,563,435	2,563,435	2,476,409	(3.4%)	2,539,528	2,581,953
Allocations*	18,605,910	20,866,532	20,304,605	21,647,611	3.7%	22,685,873	23,242,746
Capital Outlay	834,566	396,111	396,211	1,530,617	286.4%	1,307,804	1,324,373
Utility Rate Review	25,000	25,000	25,000	25,000	0.0%	25,000	25,000
Essential Technology Replacement Funds	1,450,000	1,450,000	1,450,000	1,450,000	0.0%	1,450,000	1,450,000
Public Safety Radio Replacements	-	-	-	591,225	-	591,225	591,225
Prior Year's Cancelled Expenditures	(65,721)	-	(84,687)	-	-	-	-
<b>Total Recurring Uses of Funds</b>	<b>105,146,616</b>	<b>111,764,785</b>	<b>113,931,652</b>	<b>116,866,969</b>	<b>4.6%</b>	<b>119,944,376</b>	<b>122,519,238</b>
<b>Net Recurring Funds</b>	<b>2,627,260</b>	<b>-</b>	<b>(757,031)</b>	<b>(0)</b>		<b>(0)</b>	<b>(0)</b>
<b>Non-recurring "One-time" Sources of Funds</b>							
Sales Tax	12,183,473	8,995,710	11,748,226	8,800,329	(2.2%)	8,990,051	9,079,951
Certified Tax Roll Adjustment	-	-	4,175,730	-	-	-	-
CARES Act Funding	7,786,803	-	-	-	-	-	-
Interfund loan repayment from Utility Fund	365,482	365,482	2,040,109	-	(100.0%)	-	-
<b>Total Non-recurring "One-time" Sources of Funds</b>	<b>20,335,758</b>	<b>9,361,192</b>	<b>17,964,065</b>	<b>8,800,329</b>	<b>(6.0%)</b>	<b>8,990,051</b>	<b>9,079,951</b>
<b>Non-recurring "One-time" Uses of Funds</b>							
Hotel Motel Tax Fund Subsidy	115,000	145,000	145,000	270,000	86.2%	270,000	270,000
Golf Course Subsidy - Coronavirus Impact	576,664	200,000	200,000	-	(100.0%)	-	-
Golf Course Subsidy - FEMA Payback & A/R Writeoff	200,000	-	-	-	-	-	-
Economic Development Grants Fund	1,000,000	-	-	-	-	-	-
Olympus on Main Eco. Development Rental Agreement	-	-	-	130,000	-	130,000	75,831
2020 FY Non-Recurring ATBs	3,403,500	-	-	-	-	-	-
Coronavirus Response	759,332	500,000	500,000	-	(100.0%)	-	-
Employee Safety Program	-	-	-	452,370	-	-	-
City of Carrollton Advertisement	-	-	-	160,000	-	-	-
Metrocrest Services Supplemental Funding	1,724,729	-	446,000	224,000	-	-	-
Metrocrest Services Capital Investment	-	-	-	1,240,000	-	-	-
Carrollton Difference One-Time Pay	539,298	1,187,711	1,187,711	575,123	(51.6%)	-	-
McInnish Ballpark Irrigation	-	95,000	95,000	-	(100.0%)	-	-
FY21 One-Time ATBs	-	1,168,000	1,168,000	-	(100.0%)	-	-
Transfer to Administrative Fund	-	-	183,783	-	-	-	-
Fire Station 6	1,200,000	1,200,000	1,200,000	1,100,000	(8.3%)	-	-
Early Warning System	-	-	-	262,544	-	-	-
Public Safety Radio Replacement	-	-	-	3,547,351	-	-	-
IDF Cabinets Improvements	-	-	-	518,700	-	-	-
TOD Capital Investments	-	-	-	1,623,941	-	-	-
Corridor Enhancement	-	-	-	1,200,000	-	-	-
Parks & Recreation Capital Investments	-	-	-	415,000	-	-	-
Parks Strategic Amenity Fund	780,000	500,000	500,000	500,000	0.0%	500,000	500,000
Leisure Services Equipment Fund	180,000	180,000	180,000	180,000	0.0%	180,000	180,000
Facility Maintenance Fund	950,000	950,000	950,000	950,000	0.0%	950,000	950,000
<b>Other Capital Projects Funds</b>	<b>6,494,734</b>	<b>9,536,201</b>	<b>13,528,148</b>	<b>1,030,097</b>	<b>(89.2%)</b>	<b>6,454,176</b>	<b>6,680,855</b>
<b>Total Non-recurring "One-time" Uses of Funds</b>	<b>17,923,257</b>	<b>15,661,912</b>	<b>20,283,642</b>	<b>14,379,126</b>	<b>(8.2%)</b>	<b>8,484,176</b>	<b>8,656,686</b>
<b>Net Non-recurring "One-time" Funds</b>	<b>2,412,501</b>	<b>(6,300,721)</b>	<b>(2,319,577)</b>	<b>(5,578,797)</b>		<b>505,875</b>	<b>423,265</b>
<b>The Bottom Line - Net Recurring and Non-recurring Funds</b>	<b>5,039,760</b>	<b>(6,300,721)</b>	<b>(3,076,608)</b>	<b>(5,578,797)</b>		<b>505,875</b>	<b>423,265</b>
<b>Encumbrance Recon</b>	<b>2,339,736</b>			<b>4,001,816</b>			
<b>Additional recurring sources or reductions in recurring uses needed to maintain Target Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>31,916,378</b>	<b>18,372,293</b>	<b>28,839,771</b>	<b>19,259,158</b>		<b>19,765,033</b>	<b>20,188,298</b>
<b>Days of Recurring Uses of Funds</b>	<b>111</b>	<b>60</b>	<b>92</b>	<b>60</b>		<b>60</b>	<b>60</b>

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

GENERAL FUND  
RECURRING SOURCES OF FUNDS

	ACTUAL FY 2019-20	BUDGET FY 2020-21	ESTIMATE FY 2020-21	BUDGET FY 2021-22	% CHNG BUD/BUD	FORECAST FY 2022-23	FORECAST FY 2023-24
<b>TAX REVENUES</b>							
<b>Ad Valorem Taxes</b>							
Current taxes	\$ 53,053,547	\$ 56,284,827	\$ 58,876,232	\$ 63,320,775	12.50%	\$ 65,705,654	\$ 67,824,521
Delinquent taxes	(123,851)	180,000	180,000	180,000	0.00%	180,000	180,000
<b>Total Ad Valorem Taxes</b>	<b>52,929,696</b>	<b>56,464,827</b>	<b>59,056,232</b>	<b>63,500,775</b>	<b>12.46%</b>	<b>65,885,654</b>	<b>68,004,521</b>
<b>Sales and Use Taxes</b>							
City sales tax	27,621,618	26,987,129	26,987,129	26,400,987	(2.17%)	26,970,152	27,239,853
Mixed drink tax	227,453	236,999	170,639	209,171	(11.74%)	219,630	230,611
<b>Total Sales and Use Taxes</b>	<b>27,849,071</b>	<b>27,224,128</b>	<b>27,157,768</b>	<b>26,610,158</b>	<b>(2.26%)</b>	<b>27,189,782</b>	<b>27,470,464</b>
<b>Penalty and Interest</b>							
Penalty and interest	297,143	300,000	300,000	300,000	0.00%	300,000	300,000
<b>911 Taxes</b>							
911 Taxes	1,071,761	1,212,800	1,050,899	1,050,899	(13.35%)	1,061,407	1,072,022
<b>TOTAL TAX REVENUE</b>	<b>82,147,670</b>	<b>85,201,754</b>	<b>87,564,898</b>	<b>91,461,832</b>	<b>7.35%</b>	<b>94,436,843</b>	<b>96,847,006</b>
<b>FRANCHISE FEES</b>							
Electric	6,139,393	6,259,377	6,146,903	6,146,903	(1.80%)	6,208,372	6,270,456
Telephone	1,538,695	992,569	1,146,652	1,135,185	14.37%	1,123,834	1,112,595
Gas	1,223,398	1,260,009	1,454,062	1,468,603	16.55%	1,483,289	1,498,122
Cable	1,430,733	1,098,859	1,193,850	1,095,596	(0.30%)	1,084,640	1,073,793
Solid Waste	1,491,527	1,182,295	1,182,295	1,138,206	(3.73%)	1,143,898	1,149,617
<b>TOTAL FRANCHISE FEES</b>	<b>11,823,746</b>	<b>10,793,109</b>	<b>11,123,762</b>	<b>10,984,493</b>	<b>1.77%</b>	<b>11,044,031</b>	<b>11,104,583</b>
<b>LICENSES AND PERMITS</b>							
Permits	1,561,398	1,450,000	1,639,391	1,300,000	(10.34%)	1,287,000	1,274,130
Licenses & miscellaneous	119,467	114,712	175,425	175,425	52.93%	175,425	175,425
Env Health	4,788	425	-	425	0.00%	425	425
Comm. Services Apt. Fees	246,628	245,558	245,558	246,628	0.44%	246,628	246,628
Single Family Rental Inspection	137,259	160,000	160,000	160,000	0.00%	160,000	160,000
Comm. Services Food Program	245,044	253,994	253,994	253,994	0.00%	253,994	253,994
Pollution control	152,545	125,000	125,000	125,000	0.00%	125,000	125,000
Comm Services Misc. Fees	6,585	2,000	2,000	2,000	0.00%	2,000	2,000
Environmental MSD Fees	-	-	-	-	-	-	-
Pool code fees	15,150	15,000	15,000	15,000	0.00%	15,000	15,000
County Veh Reg Fee	151,053	147,688	147,688	149,165	0.00%	149,164	149,164
Film Permit Fees	325	-	-	-	-	-	-
<b>TOTAL LICENSES &amp; PERMITS</b>	<b>2,640,243</b>	<b>2,514,377</b>	<b>2,764,056</b>	<b>2,427,637</b>	<b>(3.45%)</b>	<b>2,414,636</b>	<b>2,401,766</b>
<b>CHARGES FOR SERVICES</b>							
<b>Public Safety</b>							
Ambulance fees	1,917,431	1,941,451	1,899,795	1,899,795	(2.15%)	1,918,793	1,937,981
Ambulance Supplemental Payment Program	816,467	400,000	400,000	400,000	0.00%	404,000	408,040
Gas Leak Response Fee	-	-	-	-	-	-	-
Fire Facility and Inspection fees	-	-	-	-	-	-	-
Alarm permit fees	255,660	360,000	360,000	360,000	0.00%	363,600	367,236
Alarm appeals fees	-	-	-	-	-	-	-
False alarms	425	45,000	45,000	45,000	0.00%	45,450	45,905
Fingerprint fees	3,110	5,000	2,000	2,000	(60.00%)	2,020	2,040
<b>Total Public Safety</b>	<b>2,993,094</b>	<b>2,751,451</b>	<b>2,706,795</b>	<b>2,706,795</b>	<b>(1.62%)</b>	<b>2,733,863</b>	<b>2,761,202</b>

(continued)

CHARGES FOR SERVICES (continued)

**GENERAL FUND  
RECURRING SOURCES OF FUNDS**

	ACTUAL FY 2019-20	BUDGET FY 2020-21	ESTIMATE FY 2020-21	BUDGET FY 2021-22	% CHNG BUD/BUD	FORECAST FY 2022-23	FORECAST FY 2023-24
<b>Culture and Leisure</b>							
Softball Concession/Sales	\$ 4,880	\$ 12,000	\$ 6,000	\$ 12,000	0.00%	\$ 12,120	\$ 12,241
Misc. recreation fees/Rec rental fees	274,281	581,670	400,000	552,500	(5.01%)	558,025	563,605
Rosemeade Enhancements	-	-	-	-	-	-	-
Recreation class fees	214,443	675,000	381,060	480,000	(28.89%)	484,800	489,648
Sports Field Use	264,080	283,000	275,000	280,000	(1.06%)	282,800	285,628
Swimming pool fees	86,471	450,000	400,000	420,000	(6.67%)	424,200	428,442
Tennis Center fees	50,683	60,000	42,831	60,000	0.00%	60,600	61,206
Athletic program fees	100,823	218,322	193,759	200,000	(8.39%)	202,000	204,020
Library meeting room fees	2,478	15,000	-	15,000	0.00%	15,150	15,302
Library Non-Resident fees	-	18,670	-	18,670	0.00%	18,857	19,045
Library county contract	63,200	63,000	64,300	63,000	0.00%	63,630	64,266
<b>Total Culture and Leisure</b>	<u>1,061,339</u>	<u>2,376,662</u>	<u>1,762,950</u>	<u>2,101,170</u>	<u>(11.59%)</u>	<u>2,122,182</u>	<u>2,143,404</u>
<b>Other</b>							
Animal control fees	35,072	35,000	27,077	35,000	0.00%	35,350	35,704
Fire hydrant/street markers	520	-	4,845	520	-	525	530
Developer's inspection fees	42,000	50,520	126,927	100,000	97.94%	101,000	102,010
Cellular Small Node	10,000	-	-	-	-	-	-
Application for ROW/Easement Abandonment	9,000	-	-	-	-	-	-
Planning fees	17,525	23,975	25,975	23,795	(0.75%)	24,033	24,273
Zoning Verification Letters	4,900	-	2,800	2,800	-	2,828	2,856
Mowing Assessment	54,694	42,324	32,612	42,324	0.00%	42,747	43,175
Jail/Traffic Sales to Other Cities	280,884	250,000	250,000	250,000	0.00%	252,500	255,025
<b>Total Other</b>	<u>454,595</u>	<u>401,819</u>	<u>470,236</u>	<u>454,439</u>	<u>13.10%</u>	<u>458,983</u>	<u>463,573</u>
<b>TOTAL CHARGES FOR SERVICES</b>	<u>4,509,027</u>	<u>5,529,932</u>	<u>4,939,981</u>	<u>5,262,404</u>	<u>(4.84%)</u>	<u>5,315,028</u>	<u>5,368,178</u>
<b>FINES AND FORFEITURES</b>							
Municipal court fines	2,005,089	2,719,509	2,245,852	2,133,559	(21.55%)	2,154,895	2,176,444
Court admin fee	15,294	24,765	20,452	20,452	(17.42%)	20,657	20,863
Dismiss/arrest fees	421,733	555,821	494,521	494,521	(11.03%)	499,466	504,461
Warrant fees	195,327	364,962	267,686	267,686	(26.65%)	270,363	273,066
Jury fees	-	-	-	-	-	-	-
Child safety	21,836	45,125	42,869	42,869	(5.00%)	43,298	43,731
Traffic - local	41,997	49,638	47,156	47,156	(5.00%)	47,628	48,104
Judicial Efficiency	2,085	6,002	5,702	5,702	(5.00%)	5,759	5,817
Expungement Court Fee	-	-	-	-	-	-	-
Impound fines	52	2,888	1,000	1,000	(65.37%)	1,010	1,020
Apt Crime Reduction	-	-	-	-	-	-	-
Library book fines	49,011	50,754	33,530	-	(100.00%)	-	-
Charges for lost books	12,230	16,150	8,075	16,150	0.00%	16,150	16,150
<b>TOTAL FINES &amp; FORFEITURES</b>	<u>2,764,656</u>	<u>3,835,614</u>	<u>3,166,843</u>	<u>3,029,095</u>	<u>(21.03%)</u>	<u>3,059,225</u>	<u>3,089,656</u>
<b>INVESTMENT INCOME</b>	<u>1,091,096</u>	<u>916,389</u>	<u>641,472</u>	<u>641,472</u>	<u>(30.00%)</u>	<u>647,887</u>	<u>654,366</u>
<b>MISCELLANEOUS REVENUE</b>	<u>679,175</u>	<u>331,000</u>	<u>331,000</u>	<u>391,000</u>	<u>18.13%</u>	<u>331,000</u>	<u>331,000</u>
<b>UTILITY OPERATING FUND - PAYMENT IN LIEU OF TAXES</b>	<u>2,616,446</u>	<u>2,642,610</u>	<u>2,642,610</u>	<u>2,669,036</u>	<u>1.00%</u>	<u>2,695,726</u>	<u>2,722,684</u>
<b>LOAN REPAYMENT</b>	<u>365,482</u>	<u>365,482</u>	<u>2,040,109</u>	<u>-</u>	<u>(100.00%)</u>	<u>-</u>	<u>-</u>
<b>TOTAL RECURRING SOURCES OF FUNDS</b>	<u>\$ 108,637,542</u>	<u>\$ 112,130,267</u>	<u>\$ 115,214,731</u>	<u>\$ 116,866,969</u>	<u>4.22%</u>	<u>\$ 119,944,376</u> (concluded)	<u>\$ 122,519,238</u>

GENERAL FUND  
RECURRING USES OF FUNDS

	ACTUAL FY 2019-20	BUDGET FY 2020-21	ESTIMATE FY 2020-21	BUDGET FY 2021-22	% CHNG BUD/BUD	FORECAST FY 2022-23	FORECAST FY 2023-24
<b>GENERAL GOVERNMENT:</b>							
City Council:							
Personnel Services	\$ 22,829	\$ 23,500	\$ 23,500	\$ 23,500	0.00%	\$ 23,500	\$ 23,713
Supplies and Services	77,553	135,670	388,844	88,038	(35.11%)	290,112	189,255
Utilities	6,132	6,813	6,813	6,111	(10.30%)	6,234	6,160
Allocations	205,526	297,248	297,248	360,970	21.44%	370,644	377,434
	<u>312,040</u>	<u>463,231</u>	<u>716,405</u>	<u>478,619</u>	<u>3.32%</u>	<u>690,490</u>	<u>596,562</u>
Non-Departmental:							
Personnel Services	613,051	131,794	759,787	2,611,997	1881.88%	3,261,703	3,982,359
Supplies and Services	2,478,867	510,245	1,006,545	521,255	2.16%	535,119	549,399
Allocations	179,295	1,206,870	644,943	1,279,137	5.99%	1,292,406	1,303,281
Capital Outlay	-	-	100	-	-	-	-
	<u>3,271,213</u>	<u>1,848,909</u>	<u>2,411,375</u>	<u>4,412,389</u>	<u>138.65%</u>	<u>5,089,227</u>	<u>5,835,040</u>
<b>TOTAL GENERAL GOVERNMENT</b>	<u>3,583,253</u>	<u>2,312,140</u>	<u>3,127,780</u>	<u>4,891,008</u>	<u>111.54%</u>	<u>5,779,717</u>	<u>6,431,602</u>
<b>PUBLIC SAFETY:</b>							
Police Management Services:							
Personnel Services	8,714,739	8,368,691	12,351,626	11,904,095	42.25%	12,104,624	12,309,163
Supplies and Services	998,809	1,396,190	1,387,530	1,155,920	(17.21%)	1,168,690	1,170,962
Utilities	70,677	78,041	78,041	72,532	(7.06%)	74,414	75,687
Allocations	1,451,861	1,373,631	1,373,631	1,512,216	10.09%	1,551,392	1,588,213
Capital Outlay	130,499	5,010	5,010	700,334	13878.72%	714,010	729,218
	<u>11,366,585</u>	<u>11,221,563</u>	<u>15,195,838</u>	<u>15,345,097</u>	<u>36.75%</u>	<u>15,613,130</u>	<u>15,873,244</u>
Police Operations:							
Personnel Services	13,034,425	14,601,045	11,332,115	11,277,383	(22.76%)	11,466,876	11,660,082
Supplies and Services	1,170,619	1,213,369	1,267,125	1,235,189	1.80%	1,274,175	1,297,029
Utilities	24,564	29,279	29,279	22,892	(21.81%)	23,350	23,817
Allocations	2,569,982	2,887,673	2,887,673	2,269,362	(21.41%)	2,303,087	2,369,861
Capital Outlay	199,482	25,925	25,925	99,027	281.97%	26,151	26,151
	<u>16,999,072</u>	<u>18,757,291</u>	<u>15,542,117</u>	<u>14,903,853</u>	<u>(20.54%)</u>	<u>15,093,639</u>	<u>15,376,940</u>
Detention Center:							
Personnel Services	1,724,794	1,955,976	1,922,068	1,939,216	(0.86%)	1,970,272	2,001,925
Supplies and Services	69,631	85,235	85,235	85,235	0.00%	92,235	92,235
Utilities	-	3,675	3,675	5,500	49.66%	5,500	5,500
Allocations	594,461	487,358	487,358	503,379	3.29%	510,987	520,698
Capital Outlay	1,873	1,800	1,800	1,800	0.00%	1,800	1,800
	<u>2,390,759</u>	<u>2,534,044</u>	<u>2,500,136</u>	<u>2,535,130</u>	<u>0.04%</u>	<u>2,580,794</u>	<u>2,622,158</u>
<b>Total Police Department</b>	<u>30,756,416</u>	<u>32,512,898</u>	<u>33,238,091</u>	<u>32,784,080</u>	<u>0.83%</u>	<u>33,287,563</u>	<u>33,872,342</u>
Fire Operations:							
Personnel Services	21,678,722	21,146,210	22,417,153	21,341,581	0.92%	21,568,952	21,901,391
Supplies and Services	2,071,007	2,403,630	2,398,309	2,319,305	(3.51%)	2,360,805	2,414,963
Utilities	106,971	102,273	102,273	110,966	8.50%	114,164	115,962
Allocations	3,668,865	3,623,610	3,623,610	3,228,481	(10.90%)	3,461,474	3,553,012
Capital Outlay	18,258	24,000	24,000	143,892	499.55%	60,767	60,767
	<u>27,543,823</u>	<u>27,299,723</u>	<u>28,565,345</u>	<u>27,144,224</u>	<u>(0.57%)</u>	<u>27,566,161</u>	<u>28,046,095</u>
Fire Support Services:							
Personnel Services	2,225,418	2,097,658	2,175,339	2,080,023	(0.84%)	2,114,602	2,149,873
Supplies and Services	111,907	217,638	221,719	138,062	(36.56%)	139,418	139,703
Utilities	6,427	6,804	6,804	6,287	(7.60%)	6,413	6,542
Allocations	478,672	501,981	501,981	506,545	0.91%	518,469	510,752
Capital Outlay	-	-	-	-	-	-	-
	<u>2,822,424</u>	<u>2,824,081</u>	<u>2,905,843</u>	<u>2,730,916</u>	<u>(3.30%)</u>	<u>2,778,902</u>	<u>2,806,870</u>
<b>Total Fire Department</b>	<u>30,366,247</u>	<u>30,123,804</u>	<u>31,471,188</u>	<u>29,875,140</u>	<u>(0.83%)</u>	<u>30,345,063</u>	<u>30,852,965</u>

(continued)



**GENERAL FUND  
RECURRING USES OF FUNDS**

	<u>ACTUAL</u> <u>FY 2019-20</u>	<u>BUDGET</u> <u>FY 2020-21</u>	<u>ESTIMATE</u> <u>FY 2020-21</u>	<u>BUDGET</u> <u>FY 2021-22</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2022-23</u>	<u>FORECAST</u> <u>FY 2023-24</u>
<b>PUBLIC SAFETY (continued):</b>							
Environmental Services:							
Personnel Services	\$ 1,919,951	\$ 2,142,430	\$ 1,548,990	\$ 2,116,740	(1.20%)	\$ 2,165,603	\$ 2,199,532
Supplies and Services	411,497	475,784	483,861	454,831	(4.40%)	460,282	466,106
Utilities	9,414	10,459	10,459	9,379	(10.33%)	9,567	9,760
Allocations	557,414	648,409	648,409	647,568	(0.13%)	717,737	731,083
Capital Outlay	140	1,541	1,541	1,541	0.00%	1,541	1,541
	<u>2,898,416</u>	<u>3,278,623</u>	<u>2,693,260</u>	<u>3,230,059</u>	<u>(1.48%)</u>	<u>3,354,730</u>	<u>3,408,022</u>
Emergency Management							
Personnel Services	-	-	150,868	423,281	-	430,775	438,419
Supplies and Services	-	-	-	121,000	-	91,159	91,159
Utilities	-	-	-	-	-	-	-
Allocations	-	-	-	363,234	-	369,034	373,863
Capital Outlay	-	-	-	60,914	-	226	226
	<u>-</u>	<u>-</u>	<u>150,868</u>	<u>968,429</u>	<u>-</u>	<u>891,194</u>	<u>903,667</u>
Emergency Dispatch:							
Personnel Services	-	-	-	-	-	-	-
Supplies and Services	3,054,760	4,444,110	4,444,110	4,483,757	0.89%	4,483,757	4,483,757
Utilities	-	-	-	-	-	-	-
Allocations	207,840	403,564	403,564	317,110	(21.42%)	335,658	340,091
Capital Outlay	-	-	-	-	-	-	-
	<u>3,262,600</u>	<u>4,847,674</u>	<u>4,847,674</u>	<u>4,800,867</u>	<u>(0.97%)</u>	<u>4,819,415</u>	<u>4,823,848</u>
Animal Services							
Personnel Services	650,429	738,107	714,942	730,658	(1.01%)	741,508	752,574
Supplies and Services	97,442	116,505	114,892	106,846	(8.29%)	117,518	120,860
Utilities	49,033	52,653	52,653	43,778	(16.86%)	44,779	45,641
Allocations	406,833	404,580	404,580	451,665	11.64%	468,571	477,426
	<u>1,203,737</u>	<u>1,311,845</u>	<u>1,287,067</u>	<u>1,332,947</u>	<u>1.61%</u>	<u>1,372,375</u>	<u>1,396,502</u>
Municipal Court:							
Personnel Services	1,136,750	1,217,771	1,231,407	1,286,880	5.68%	1,355,817	1,377,275
Supplies and Services	255,015	296,605	299,089	300,070	1.17%	313,918	350,540
Utilities	33,747	37,566	37,566	33,846	(9.90%)	34,743	35,317
Allocations	802,250	960,008	960,008	1,068,619	11.31%	1,324,591	1,435,905
Capital Outlay	-	19,225	19,225	1,100	(94.28%)	1,100	1,100
	<u>2,227,762</u>	<u>2,531,175</u>	<u>2,547,295</u>	<u>2,690,515</u>	<u>6.30%</u>	<u>3,030,169</u>	<u>3,200,136</u>
<b>TOTAL PUBLIC SAFETY</b>	<u>70,715,178</u>	<u>74,606,019</u>	<u>76,235,443</u>	<u>75,682,037</u>	<u>1.44%</u>	<u>77,100,509</u>	<u>78,457,482</u>
<b>CULTURE AND LEISURE:</b>							
Library:							
Personnel Services	2,288,704	2,442,535	2,540,373	2,253,299	(7.75%)	2,289,241	2,325,903
Supplies and Services	395,313	350,403	332,026	349,362	(0.30%)	370,566	378,578
Utilities	94,329	102,687	102,687	93,853	(8.60%)	95,925	97,765
Allocations	800,150	755,442	755,442	852,189	12.81%	866,117	884,034
Capital Outlay	301,142	293,965	293,965	293,965	0.00%	326,628	326,628
	<u>3,879,638</u>	<u>3,945,032</u>	<u>4,024,493</u>	<u>3,842,668</u>	<u>(2.59%)</u>	<u>3,948,477</u>	<u>4,012,907</u>
Parks & Recreation Administration:							
Personnel Services	469,397	485,396	498,917	481,757	(0.75%)	490,005	498,417
Supplies and Services	57,200	59,179	59,179	66,145	11.77%	66,071	66,510
Utilities	1,304	1,968	1,968	1,888	(4.07%)	1,939	1,989
Allocations	325,663	299,600	299,600	374,468	24.99%	383,621	389,955
	<u>853,564</u>	<u>846,143</u>	<u>859,664</u>	<u>924,257</u>	<u>9.23%</u>	<u>941,635</u>	<u>956,871</u>
Recreation:							
Personnel Services	900,446	1,121,913	1,044,101	1,113,913	(0.71%)	1,126,111	1,138,552
Supplies and Services	189,576	374,824	371,824	355,931	(5.04%)	391,820	398,205
Utilities	-	-	-	-	-	-	-
Allocations	301,943	408,419	408,419	462,483	13.24%	473,164	481,550
Capital Outlay	-	-	-	-	-	-	-
	<u>1,391,965</u>	<u>1,905,156</u>	<u>1,824,344</u>	<u>1,932,327</u>	<u>1.43%</u>	<u>1,991,095</u>	<u>2,018,308</u>

(continued)

GENERAL FUND  
RECURRING USES OF FUNDS

	ACTUAL FY 2019-20	BUDGET FY 2020-21	ESTIMATE FY 2020-21	BUDGET FY 2021-22	% CHNG BUD/BUD	FORECAST FY 2022-23	FORECAST FY 2023-24
<b>CULTURE AND LEISURE (continued):</b>							
Parks Maintenance							
Personnel Services	\$ 3,860,863	\$ 4,315,733	\$ 4,130,240	\$ 4,206,434	(2.53%)	\$ 4,262,401	\$ 4,319,487
Supplies and Services	1,347,092	1,876,738	1,879,669	2,039,352	8.66%	1,977,800	2,006,406
Utilities	721,376	798,511	798,511	762,040	(4.57%)	788,312	797,243
Allocations	1,331,234	1,383,556	1,383,556	1,257,655	(9.10%)	1,354,335	1,399,541
Capital Outlay	42,602	4,000	4,000	73,499	1737.48%	12,394	12,394
	<u>7,303,167</u>	<u>8,378,538</u>	<u>8,195,976</u>	<u>8,338,980</u>	<u>(0.47%)</u>	<u>8,395,243</u>	<u>8,535,072</u>
Tennis Center:							
Supplies and Services	5,490	18,137	17,573	18,708	3.15%	18,896	19,086
Utilities	18,767	27,798	27,798	16,379	(41.08%)	16,757	17,064
Allocations	178,333	216,622	216,622	284,216	31.20%	290,930	294,957
	<u>202,590</u>	<u>262,557</u>	<u>261,993</u>	<u>319,303</u>	<u>21.61%</u>	<u>326,584</u>	<u>331,107</u>
Rosemeade Rec Center:							
Personnel Services	75,546	81,832	78,104	111,682	36.48%	112,909	116,160
Supplies and Services	203,862	446,906	443,814	289,049	(35.32%)	404,991	400,855
Utilities	40,001	54,880	54,880	38,890	(29.14%)	39,685	40,496
Allocations	260,086	280,362	280,362	344,424	22.85%	354,926	360,188
	<u>579,495</u>	<u>863,980</u>	<u>857,160</u>	<u>784,045</u>	<u>(9.25%)</u>	<u>912,511</u>	<u>917,699</u>
Crosby Rec Center:							
Personnel Services	34,336	46,700	46,700	47,850	2.46%	47,850	48,200
Supplies and Services	35,891	137,159	134,529	140,228	2.24%	142,357	143,864
Utilities	33,271	37,768	37,768	31,234	(17.30%)	32,132	32,659
Allocations	257,366	261,187	261,187	327,999	25.58%	336,992	341,701
	<u>360,864</u>	<u>482,814</u>	<u>480,184</u>	<u>547,311</u>	<u>13.36%</u>	<u>559,331</u>	<u>566,425</u>
Perry Museum							
Personnel Services	86,983	94,194	101,146	93,588	(0.64%)	94,840	96,118
Supplies and Services	39,033	25,604	25,643	25,571	(0.13%)	25,989	26,411
Utilities	7,005	7,581	7,581	7,675	1.24%	7,931	8,034
Allocations	191,857	228,886	228,886	297,247	29.87%	304,286	308,738
	<u>324,878</u>	<u>356,265</u>	<u>363,256</u>	<u>424,080</u>	<u>19.03%</u>	<u>433,046</u>	<u>439,300</u>
Senior Center:							
Personnel Services	39,578	81,498	72,500	106,561	30.75%	107,824	109,113
Supplies and Services	40,657	92,715	92,901	66,662	(28.10%)	67,729	68,858
Utilities	36,297	41,712	41,712	36,257	(13.08%)	37,215	37,849
Allocations	217,995	267,362	267,362	332,277	24.28%	341,566	347,815
Capital Outlay	-	-	-	-	-	-	-
	<u>334,527</u>	<u>483,287</u>	<u>474,475</u>	<u>541,758</u>	<u>12.10%</u>	<u>554,334</u>	<u>563,635</u>
Total Parks and Recreation Department	<u>11,351,050</u>	<u>13,578,740</u>	<u>13,317,052</u>	<u>13,812,061</u>	<u>1.72%</u>	<u>14,113,779</u>	<u>14,328,417</u>
<b>TOTAL CULTURE AND LEISURE</b>	<u>15,230,688</u>	<u>17,523,772</u>	<u>17,341,545</u>	<u>17,654,729</u>	<u>0.75%</u>	<u>18,062,256</u>	<u>18,341,324</u>
<b>DEVELOPMENT:</b>							
Transportation Engineering:							
Personnel Services	859,532	852,832	1,334,910	743,648	(12.80%)	757,157	770,936
Supplies and Services	12,374	58,582	62,882	62,642	6.93%	53,642	53,642
Utilities	2,471	2,745	2,745	2,462	(10.31%)	2,512	2,563
Allocations	246,826	284,718	284,718	359,296	26.19%	373,424	381,063
Capital Outlay	20,474	6,247	6,247	6,247	0.00%	68,247	69,536
	<u>1,141,677</u>	<u>1,205,124</u>	<u>1,691,502</u>	<u>1,174,294</u>	<u>(2.56%)</u>	<u>1,254,981</u>	<u>1,277,740</u>

(continued)

**GENERAL FUND  
RECURRING USES OF FUNDS**

	<u>ACTUAL</u> <u>FY 2019-20</u>	<u>BUDGET</u> <u>FY 2020-21</u>	<u>ESTIMATE</u> <u>FY 2020-21</u>	<u>BUDGET</u> <u>FY 2021-22</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2022-23</u>	<u>FORECAST</u> <u>FY 2023-24</u>
<b>DEVELOPMENT (continued):</b>							
Civil Engineering:							
Personnel Services	\$ 506,896	\$ 756,444	\$ 537,912	\$ 608,111	(19.61%)	\$ 618,395	\$ 628,884
Supplies and Services	63,090	92,564	84,839	104,735	13.15%	98,704	100,528
Utilities	8,442	8,215	8,215	9,749	18.67%	9,965	10,155
Allocations	297,081	279,145	279,145	349,496	25.20%	362,479	368,981
Capital Outlay	9,706	10,477	10,477	140,477	1240.81%	86,270	85,842
	<u>885,215</u>	<u>1,146,845</u>	<u>920,588</u>	<u>1,212,568</u>	<u>5.73%</u>	<u>1,175,813</u>	<u>1,194,390</u>
CIP Engineering:							
Personnel Services	148,653	336,288	189,849	571,396	69.91%	571,602	579,857
Supplies and Services	17,008	29,824	31,610	37,471	25.64%	28,471	28,471
Utilities	-	-	-	-	-	-	-
Allocations	-	240,057	240,057	366,471	52.66%	380,230	387,448
Capital Outlay	1,263	1,275	1,275	1,275	0.01%	1,624	1,624
	<u>166,924</u>	<u>607,444</u>	<u>462,791</u>	<u>976,614</u>	<u>60.77%</u>	<u>981,927</u>	<u>997,400</u>
Traffic Operations:							
Personnel Services	903,939	1,062,747	1,186,297	1,054,662	(0.76%)	1,070,736	1,087,449
Supplies and Services	386,037	408,574	408,574	396,803	(2.88%)	408,326	413,361
Utilities	1,042,183	1,136,599	1,136,599	1,151,599	1.32%	1,174,631	1,198,124
Allocations	606,371	560,755	560,755	676,924	20.72%	704,274	717,918
Capital Outlay	-	-	-	500	-	1,000	1,500
	<u>2,938,530</u>	<u>3,168,675</u>	<u>3,292,225</u>	<u>3,280,488</u>	<u>3.53%</u>	<u>3,358,967</u>	<u>3,418,352</u>
Streets:							
Personnel Services	1,692,663	2,037,635	1,813,998	1,941,494	(4.72%)	1,969,288	1,997,637
Supplies and Services	997,403	1,101,194	1,101,379	1,153,979	4.79%	1,176,194	1,191,384
Allocations	972,724	999,419	999,419	932,956	(6.65%)	951,595	973,630
Capital Outlay	25,500	-	-	-	-	-	-
	<u>3,688,290</u>	<u>4,138,248</u>	<u>3,914,796</u>	<u>4,028,429</u>	<u>(2.65%)</u>	<u>4,097,077</u>	<u>4,162,651</u>
Drainage:							
Personnel Services	470,715	599,586	560,104	599,065	-0.09%	607,760	616,630
Supplies and Services	142,963	153,472	153,472	150,833	(1.72%)	155,543	158,567
Utilities	-	-	-	-	-	-	-
Allocations	507,399	558,137	558,137	637,702	14.26%	669,681	683,051
	<u>1,121,077</u>	<u>1,311,195</u>	<u>1,271,713</u>	<u>1,387,600</u>	<u>5.83%</u>	<u>1,432,984</u>	<u>1,458,248</u>
Building Inspection:							
Personnel Services	1,965,854	2,088,626	2,088,625	2,106,538	0.86%	2,140,137	2,174,409
Supplies and Services	109,879	146,641	152,587	151,138	3.07%	155,134	157,990
Utilities	6,429	7,144	7,144	6,407	(10.32%)	6,536	6,667
Allocations	528,408	505,261	505,261	590,856	16.94%	603,844	618,091
Capital Outlay	-	463	463	463	0.00%	463	463
	<u>2,610,570</u>	<u>2,748,135</u>	<u>2,754,080</u>	<u>2,855,402</u>	<u>3.90%</u>	<u>2,906,114</u>	<u>2,957,620</u>
Public Works Administration:							
Personnel Services	17,671	-	-	-	-	-	-
Supplies and Services	(38,881)	-	-	-	-	-	-
Utilities	(552)	-	-	-	-	-	-
Allocations	-	-	-	-	-	-	-
	<u>(21,762)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Planning:							
Personnel Services	288,693	408,969	390,920	403,758	(1.27%)	410,567	417,513
Supplies and Services	39,127	63,358	66,768	56,622	(10.63%)	62,858	64,602
Utilities	3,769	5,899	5,899	4,563	(22.65%)	4,659	4,750
Allocations	242,758	280,769	280,769	372,904	32.82%	382,374	389,624
Capital Outlay	(515)	1,683	1,683	5,083	202.02%	5,083	5,083
	<u>573,832</u>	<u>760,678</u>	<u>746,039</u>	<u>842,930</u>	<u>10.81%</u>	<u>865,542</u>	<u>881,572</u>

(continued)

GENERAL FUND  
 RECURRING USES OF FUNDS

	<u>ACTUAL</u> <u>FY 2019-20</u>	<u>BUDGET</u> <u>FY 2020-21</u>	<u>ESTIMATE</u> <u>FY 2020-21</u>	<u>BUDGET</u> <u>FY 2021-22</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2022-23</u>	<u>FORECAST</u> <u>FY 2023-24</u>
<b>DEVELOPMENT (continued):</b>							
Economic Development:							
Personnel Services	\$ 280,830	\$ 273,960	\$ 293,735	\$ 271,868	(0.76%)	\$ 276,661	\$ 281,550
Supplies and Services	109,067	222,782	224,334	220,390	(1.07%)	254,951	257,534
Utilities	2,128	2,365	2,365	2,122	(10.27%)	2,165	2,209
Allocations	216,717	261,903	261,903	319,762	22.09%	327,985	332,842
Capital Outlay	-	500	500	500	0.00%	500	500
	<u>608,742</u>	<u>761,510</u>	<u>782,837</u>	<u>814,642</u>	<u>6.98%</u>	<u>862,262</u>	<u>874,635</u>
<b>TOTAL DEVELOPMENT</b>	<u>13,713,095</u>	<u>15,847,854</u>	<u>15,836,571</u>	<u>16,572,967</u>	<u>4.58%</u>	<u>16,935,667</u>	<u>17,222,608</u>
<b>Utility Rate Review</b>	<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>
<b>Essential Technology Replacement Funds</b>	<u>1,450,000</u>	<u>1,450,000</u>	<u>1,450,000</u>	<u>2,041,225</u>	<u>40.77%</u>	<u>2,041,225</u>	<u>2,041,225</u>
<b>Prior Years' Canceled Expenditures</b>	<u>(65,721)</u>	<u>-</u>	<u>(84,687)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL RECURRING USES OF FUNDS</b>	<u>\$ 105,146,616</u>	<u>\$ 111,764,785</u>	<u>\$ 113,931,652</u>	<u>\$ 116,866,966</u>	<u>4.57%</u>	<u>\$ 119,944,374</u> (concluded)	<u>\$ 122,519,241</u>

# Special Revenue Funds

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

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

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

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

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

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

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

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

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

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



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

**HOTEL/MOTEL TAX FUND**

	<b>ACTUAL</b>	<b>BUDGET</b>	<b>ESTIMATE</b>	<b>BUDGET</b>	<b>% CHNG</b>	<b>FORECAST</b>	<b>FORECAST</b>
	<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>BUD/BUD</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>
<b>Beginning Fund Balance</b>	\$ -	\$ 31,194	\$ 21,280	\$ 4,801	(84.61%)	\$ 4,801	\$ 4,801
<b>Recurring Sources of Funds</b>							
Occupancy Tax	413,595	345,000	303,759	565,000	63.77%	565,000	565,000
Event Revenues and Sponsorships	119,434	75,000	2,367	75,000	0.00%	75,000	75,000
<b>Total Recurring Sources of Funds</b>	<b>533,028</b>	<b>420,000</b>	<b>306,126</b>	<b>640,000</b>	<b>52.38%</b>	<b>640,000</b>	<b>640,000</b>
<b>Recurring Uses of Funds</b>							
Festival at the Switchyard	425,005	15,000	12,303	575,000	3733.33%	575,000	575,000
Occupancy Tax Rebate Grant	201,744	330,000	235,302	335,000	1.52%	335,000	335,000
<b>Total Recurring Uses of Fund</b>	<b>626,749</b>	<b>345,000</b>	<b>247,605</b>	<b>910,000</b>	<b>163.77%</b>	<b>910,000</b>	<b>910,000</b>
<b>Net Recurring Funds</b>	<b>(93,720)</b>	<b>75,000</b>	<b>58,521</b>	<b>(270,000)</b>		<b>(270,000)</b>	<b>(270,000)</b>
<b>Non-recurring "One-time" Sources of Funds</b>							
Festival at the Switzyard Reclass for Subsequent Year	-	215,000	215,000	-	(100.00%)	-	-
Subsidy from General Fund Needed to Maintain a Positive Fund Balance	115,000	145,000	145,000	270,000	86.21%	270,000	270,000
<b>Total Non-Recurring Sources of Fund</b>	<b>115,000</b>	<b>360,000</b>	<b>360,000</b>	<b>270,000</b>	<b>(25.00%)</b>	<b>270,000</b>	<b>270,000</b>
<b>Non-recurring "One-time" Uses of Funds</b>							
Festival at the Switchyard Reclass for Subsequent Year	-	435,000	435,000	-	(100.00%)	-	-
<b>Total Non-Recurring Uses of Fund</b>	<b>-</b>	<b>435,000</b>	<b>435,000</b>	<b>-</b>	<b>(100.00%)</b>	<b>-</b>	<b>-</b>
<b>Net Non-Recurring Funds</b>	<b>115,000</b>	<b>(75,000)</b>	<b>(75,000)</b>	<b>270,000</b>		<b>270,000</b>	<b>270,000</b>
<b>The Bottom Line - Net Recurring and Non-recurring Funds</b>							
	21,280	-	(16,479)	-		-	-
<b>Ending Fund Balance</b>	<b>\$ 21,280</b>	<b>\$ 31,194</b>	<b>\$ 4,801</b>	<b>\$ 4,801</b>	<b>(84.61%)</b>	<b>\$ 4,801</b>	<b>\$ 4,801</b>

**COURT SECURITY FUND**

	<u>ACTUAL</u> <u>FY 2019-20</u>	<u>BUDGET</u> <u>FY 2020-21</u>	<u>ESTIMATE</u> <u>FY 2020-21</u>	<u>BUDGET</u> <u>FY 2021-22</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2022-23</u>	<u>FORECAST</u> <u>FY 2023-24</u>
<b>Beginning Fund Balance</b>	\$ 190,338	\$ 134,994	\$ 165,070	\$ 128,951	(4.48%)	\$ 76,290	\$ 43,380
		-					
<b>Recurring Sources of Funds</b>							
Fines and Forfeitures	79,682	72,000	89,115	72,000	0.00%	72,720	73,447
Investment Income	2,719	4,000	1,031	1,082	(72.95%)	1,136	1,193
<b>Total Recurring Sources of Funds</b>	<u>82,401</u>	<u>76,000</u>	<u>90,146</u>	<u>73,082</u>	<u>(3.84%)</u>	<u>73,856</u>	<u>74,640</u>
<b>Recurring Uses of Funds</b>							
Personnel Services	65,648	66,265	66,265	65,743	(0.79%)	66,766	67,809
Supplies and Services	42,021	60,000	60,000	60,000	0.00%	40,000	40,000
<b>Total Recurring Uses of Funds</b>	<u>107,669</u>	<u>126,265</u>	<u>126,265</u>	<u>125,743</u>	<u>(0.41%)</u>	<u>106,766</u>	<u>107,809</u>
		-					
<b>The Bottom Line - Net Recurring Funds</b>	<b>(25,268)</b>	<b>(50,265)</b>	<b>(36,119)</b>	<b>(52,661)</b>		<b>(32,910)</b>	<b>(33,169)</b>
<b>Ending Fund Balance</b>	<u>\$ 165,070</u>	<u>\$ 84,729</u>	<u>\$ 128,951</u>	<u>\$ 76,290</u>	<u>(9.96%)</u>	<u>\$ 43,380</u>	<u>\$ 10,211</u>



**JUVENILE CASE MANAGEMENT FUND**

	<u>ACTUAL</u> <u>FY 2019-20</u>	<u>BUDGET</u> <u>FY 2020-21</u>	<u>ESTIMATE</u> <u>FY 2020-21</u>	<u>BUDGET</u> <u>FY 2021-22</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2022-23</u>	<u>FORECAST</u> <u>FY 2023-24</u>
<b>Beginning Fund Balance</b>	\$ 1,221,236	\$ 1,132,517	\$ 1,211,960	\$ 1,179,799	4.17%	\$ 836,589	\$ 546,939
<b>Recurring Sources of Funds</b>							
Fines and Forfeitures	101,354	145,000	95,636	120,000	(17.24%)	125,000	125,000
Investment Income	<u>18,533</u>	<u>20,000</u>	<u>7,320</u>	<u>7,394</u>	<u>(63.03%)</u>	<u>7,763</u>	<u>8,151</u>
<b>Total Recurring Sources of Funds</b>	<u>119,887</u>	<u>165,000</u>	<u>102,957</u>	<u>127,394</u>	<u>(22.79%)</u>	<u>132,763</u>	<u>133,151</u>
<b>Recurring Uses of Funds</b>							
Personnel Services	127,602	121,570	125,118	120,604	(0.79%)	122,413	124,257
Supplies and Services	<u>1,560</u>	<u>350,000</u>	<u>10,000</u>	<u>350,000</u>	<u>0.00%</u>	<u>300,000</u>	<u>300,000</u>
<b>Total Recurring Uses of Funds</b>	<u>129,162</u>	<u>471,570</u>	<u>135,118</u>	<u>470,604</u>	<u>(0.20%)</u>	<u>422,413</u>	<u>424,257</u>
<b>The Bottom Line -</b>							
<b>Net Recurring Funds</b>	<b>(9,275)</b>	<b>(306,570)</b>	<b>(32,161)</b>	<b>(343,210)</b>		<b>(289,650)</b>	<b>(291,106)</b>
<b>Ending Fund Balance</b>	<u>\$ 1,211,960</u>	<u>\$ 825,947</u>	<u>\$ 1,179,799</u>	<u>\$ 836,589</u>	<u>1.29%</u>	<u>\$ 546,939</u>	<u>\$ 255,833</u>

**PUBLIC SAFETY GRANTS FUND**

	<u>ACTUAL</u> <u>FY 2019-20</u>	<u>BUDGET</u> <u>FY 2020-21</u>	<u>ESTIMATE</u> <u>FY 2020-21</u>	<u>BUDGET</u> <u>FY 2021-22</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2022-23</u>	<u>FORECAST</u> <u>FY 2023-24</u>
<b>Beginning Fund Balance</b>	\$ (2,098)	\$ -	\$ (2,098)	\$ -	-	\$ -	\$ -
<b>Recurring Sources of Funds</b>							
Grant Revenue	-	19,300	43,324	18,122	(6.10%)	19,300	19,300
Investment Income	-	-	-	-	-	-	-
<b>Total Recurring Sources of Funds</b>	<u>-</u>	<u>19,300</u>	<u>43,324</u>	<u>18,122</u>	<u>(6.10%)</u>	<u>19,300</u>	<u>19,300</u>
<b>Recurring Uses of Funds</b>							
Supplies and Services	-	10,000	14,271	10,000	0.00%	10,000	10,000
Capital Outlay	-	9,300	26,955	8,122	(12.67%)	9,300	9,300
<b>Total Recurring Uses of Funds</b>	<u>-</u>	<u>19,300</u>	<u>41,226</u>	<u>18,122</u>	<u>(6.10%)</u>	<u>19,300</u>	<u>19,300</u>
<b>The Bottom Line -</b>							
<b>Net Recurring Funds</b>	-	-	<b>2,098</b>	-	-	-	-
<b>Ending Fund Balance</b>	<u>\$ (2,098)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMERCIAL MOTOR VEHICLES ENFORCEMENT FUND**

	<u>ACTUAL</u> <u>FY 2019-20</u>	<u>BUDGET</u> <u>FY 2020-21</u>	<u>ESTIMATE</u> <u>FY 2020-21</u>	<u>BUDGET</u> <u>FY 2021-22</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2022-23</u>	<u>FORECAST</u> <u>FY 2023-24</u>
<b>Beginning Fund Balance</b>	\$ 265,102	\$ 193,102	\$ 239,056	\$ 257,833	33.52%	\$ 149,251	\$ 109,182
<b>Recurring Sources of Funds</b>							
Fines and Forfeitures	64,147	120,000	117,911	120,000	0.00%	120,000	120,000
Investment Income	3,774	3,000	1,300	1,300	(56.67%)	1,300	1,300
<b>Total Recurring Sources of Funds</b>	<u>67,921</u>	<u>123,000</u>	<u>119,211</u>	<u>121,300</u>	<u>(1.38%)</u>	<u>121,300</u>	<u>121,300</u>
<b>Recurring Uses of Funds</b>							
Supplies and Services	48,487	13,300	13,300	13,400	0.75%	13,400	18,254
Capital Outlay	40,552	200,000	82,140	200,000	0.00%	120,000	120,000
Allocations	4,928	-	4,994	16,482	-	27,969	62,663
<b>Total Recurring Uses of Funds</b>	<u>93,967</u>	<u>213,300</u>	<u>100,434</u>	<u>229,882</u>	<u>7.77%</u>	<u>161,369</u>	<u>200,917</u>
<b>The Bottom Line -</b>							
<b>Net Recurring Funds</b>	<b>(26,046)</b>	<b>(90,300)</b>	<b>18,777</b>	<b>(108,582)</b>		<b>(40,069)</b>	<b>(79,617)</b>
<b>Ending Fund Balance</b>	<u>\$ 239,056</u>	<u>\$ 102,802</u>	<u>\$ 257,833</u>	<u>\$ 149,251</u>	<u>45.18%</u>	<u>\$ 109,182</u>	<u>\$ 29,565</u>

**CONFISCATED ASSETS FUND**

	<u>ACTUAL</u> <u>FY 2019-20</u>	<u>BUDGET</u> <u>FY 2020-21</u>	<u>ESTIMATE</u> <u>FY 2020-21</u>	<u>BUDGET</u> <u>FY 2021-22</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2022-23</u>	<u>FORECAST</u> <u>FY 2023-24</u>
<b>Beginning Fund Balance</b>	\$ 531,729	\$ 870,255	\$ 905,864	\$ 835,287	(4.02%)	\$ 106,558	\$ 108,160
<b>Recurring Sources of Funds</b>							
Confiscated Revenues	464,604	150,000	127,897	150,000	0.00%	150,000	150,000
Interest Income	8,045	5,000	1,526	1,526	(69.48%)	1,602	1,698
Auction Proceeds/ Cap Insurance Assets	27,139	-	-	-	-	-	-
<b>Total Recurring Sources of Funds</b>	<u>499,788</u>	<u>155,000</u>	<u>129,423</u>	<u>151,526</u>	<u>(2.24%)</u>	<u>151,602</u>	<u>151,698</u>
<b>Recurring Uses of Funds</b>							
Supplies and Services	42,861	50,000	50,000	50,255	0.51%	50,000	50,000
Capital Outlay	82,791	970,255	150,000	830,000	(14.46%)	100,000	100,000
<b>Total Recurring Uses of Funds</b>	<u>125,652</u>	<u>1,020,255</u>	<u>200,000</u>	<u>880,255</u>	<u>(13.72%)</u>	<u>150,000</u>	<u>150,000</u>
<b>The Bottom Line -</b>							
<b>Net Recurring Funds</b>	<b>374,136</b>	<b>(865,255)</b>	<b>(70,577)</b>	<b>(728,729)</b>		<b>1,602</b>	<b>1,698</b>
<b>Ending Fund Balance</b>	<u>\$ 905,864</u>	<u>\$ 5,000</u>	<u>\$ 835,287</u>	<u>\$ 106,558</u>	<u>2031.16%</u>	<u>\$ 108,160</u>	<u>\$ 109,858</u>

**ECONOMIC DEVELOPMENT GRANTS FUND**

	<u>ACTUAL</u> <u>FY 2019-20</u>	<u>BUDGET</u> <u>FY 2020-21</u>	<u>ESTIMATE</u> <u>FY 2020-21</u>	<u>BUDGET</u> <u>FY 2021-22</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2022-23</u>	<u>FORECAST</u> <u>FY 2023-24</u>
<b>Beginning Fund Balance</b>	\$ -	\$ 906,250	\$ 1,280,688	\$ 1,200,113	32.43%	\$ -	\$ -
<b>Recurring Sources of Funds</b>							
Ad Valorem Taxes	<u>2,997,237</u>	<u>2,589,584</u>	<u>2,952,471</u>	<u>3,581,076</u>	<u>38.29%</u>	<u>1,155,609</u>	<u>1,062,268</u>
<b>Recurring Uses of Funds</b>							
Property Tax Rebate Grants	<u>2,716,549</u>	<u>2,589,584</u>	<u>2,952,471</u>	<u>3,581,076</u>	<u>38.29%</u>	<u>1,155,609</u>	<u>1,062,268</u>
<b>Net Recurring Funds</b>	<u>280,688</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>
<b>Non-recurring "One-time" Sources of Funds</b>							
Transfer from the General Fund	<u>1,000,000</u>	<u>-</u>	<u>-</u>	<u>130,000</u>	<u>-</u>	<u>130,000</u>	<u>75,831</u>
<b>Non-recurring "One-time" Uses of Funds</b>							
Industrial Rehab Grants	-	250,000	-	250,000	0.00%	-	-
Rent Agreement	-	-	50,575	130,000	-	130,000	75,831
Class A Office Space Grants	-	250,000	-	250,000	0.00%	-	-
Job Grants	-	406,250	30,000	700,113	72.34%	-	-
<b>Total Non-Recurring Uses of Fund</b>	<u>-</u>	<u>906,250</u>	<u>80,575</u>	<u>1,330,113</u>	<u>46.77%</u>	<u>130,000</u>	<u>75,831</u>
<b>Net Non-recurring "One-time" Funds</b>	<u>1,000,000</u>	<u>(906,250)</u>	<u>(80,575)</u>	<u>(1,200,113)</u>		<u>-</u>	<u>-</u>
<b>The Bottom Line - Net Recurring and Non-recurring Funds</b>	<u>1,280,688</u>	<u>(906,250)</u>	<u>(80,575)</u>	<u>(1,200,113)</u>		<u>-</u>	<u>-</u>
<b>Ending Fund Balance</b>	<u>\$ 1,280,688</u>	<u>\$ 0</u>	<u>\$ 1,200,113</u>	<u>\$ -</u>	<u>(100.00%)</u>	<u>\$ -</u>	<u>\$ -</u>

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

**UTILITY RATE REVIEW FUND**

	<u>ACTUAL</u> <u>FY 2019-20</u>	<u>BUDGET</u> <u>FY 2020-21</u>	<u>ESTIMATE</u> <u>FY 2020-21</u>	<u>BUDGET</u> <u>FY 2021-22</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2022-23</u>	<u>FORECAST</u> <u>FY 2023-24</u>
<b>Beginning Fund Balance</b>	\$ 327,173	\$ 327,173	\$ 335,648	\$ 310,648	(5.05%)	\$ 25,000	\$ 25,000
<b>Recurring Sources of Funds</b>							
General Fund - Annual Allocation	25,000	25,000	25,000	25,000	0.00%	25,000	25,000
<b>Recurring Uses of Funds</b>							
Supplies and Services	16,525	327,173	50,000	310,648	(5.05%)	25,000	25,000
<b>The Bottom Line -</b>							
<b>Net Recurring Funds</b>	<b>8,475</b>	<b>(302,173)</b>	<b>(25,000)</b>	<b>(285,648)</b>		-	-
<b>Ending Fund Balance</b>	<u>\$ 335,648</u>	<u>\$ 25,000</u>	<u>\$ 310,648</u>	<u>\$ 25,000</u>	<u>0.00%</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>

**GENERAL SPECIAL REVENUE FUND**

	<u>ACTUAL</u> <u>FY 2019-20</u>	<u>BUDGET</u> <u>FY 2020-21</u>	<u>ESTIMATE</u> <u>FY 2020-21</u>	<u>BUDGET</u> <u>FY 2021-22</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2022-23</u>	<u>FORECAST</u> <u>FY 2023-24</u>
<b>Beginning Fund Balance</b>	\$ 775,018	\$ 739,768	\$ 793,749	\$ 1,047,117	41.55%	\$ 225,317	\$ 224,553
<b>Recurring Sources of Funds</b>							
Donations and miscellaneous	47,240	75,000	53,000	75,000	0.00%	75,000	75,000
Fines and Forfeitures	4,440	25,000	267,048	25,000	0.00%	25,000	25,000
Interest Income	2,024	2,000	900	1,200	(40.00%)	1,236	1,273
<b>Total Recurring Sources of Funds</b>	<u>53,704</u>	<u>102,000</u>	<u>320,948</u>	<u>101,200</u>	<u>(0.78%)</u>	<u>101,236</u>	<u>101,273</u>
<b>Recurring Uses of Funds</b>							
Supplies and Services	34,973	90,000	52,580	908,000	908.89%	90,000	90,000
Capital Outlay	-	12,000	15,000	15,000	25.00%	12,000	12,000
<b>Total Recurring Uses of Funds</b>	<u>34,973</u>	<u>102,000</u>	<u>67,580</u>	<u>923,000</u>	<u>804.90%</u>	<u>102,000</u>	<u>102,000</u>
<b>The Bottom Line -</b>							
<b>Net Recurring Funds</b>	<b>18,731</b>	<b>-</b>	<b>253,368</b>	<b>(821,800)</b>		<b>(764)</b>	<b>(727)</b>
<b>Ending Fund Balance</b>	<u>\$ 793,749</u>	<u>\$ 739,768</u>	<u>\$ 1,047,117</u>	<u>\$ 225,317</u>	<u>(69.54%)</u>	<u>\$ 224,553</u>	<u>\$ 223,826</u>



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## **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.



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**PUBLIC IMPROVEMENT DISTRICTS**

	<u>ACTUAL</u> <u>FY 2019-20</u>	<u>BUDGET</u> <u>FY 2020-21</u>	<u>ESTIMATE</u> <u>FY 2020-21</u>	<u>BUDGET</u> <u>FY 2021-22</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2022-23</u>	<u>FORECAST</u> <u>FY 2023-24</u>
<b>Beginning Fund Balance</b>	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -
<b>Recurring Sources of Funds</b>							
Assessments	<u>1,448,764</u>	<u>1,447,982</u>	<u>3,630,728</u>	<u>1,192,367</u>	<u>(17.65%)</u>	<u>1,192,368</u>	<u>1,192,369</u>
<b>Recurring Uses of Funds</b>							
Supplies and Services	31,234	30,452	30,452	26,821	(11.92%)	27,090	27,361
Developer Reimbursement	<u>1,417,530</u>	<u>1,417,530</u>	<u>3,600,276</u>	<u>1,165,546</u>	<u>(17.78%)</u>	<u>1,165,278</u>	<u>1,165,008</u>
<b>Total Recurring Uses of Funds</b>	<u>1,448,764</u>	<u>1,447,982</u>	<u>3,630,728</u>	<u>1,192,367</u>	<u>(17.65%)</u>	<u>1,192,368</u>	<u>1,192,369</u>
<b>The Bottom Line -</b>							
<b>Net Recurring Funds</b>	-	-	-	-	-	-	-
<b>Ending Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>



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## **General Debt Service Fund**

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



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**GENERAL DEBT SERVICE FUND**

	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>% CHNG</u>	<u>FORECAST</u>	<u>FORECAST</u>
	<u>FY 2019-20</u>	<u>FY 2020-21</u>	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>BUD/BUD</u>	<u>FY 2022-23</u>	<u>FY 2023-24</u>
<b>Beginning Fund Balance</b>	\$ 5,188,339	\$ 5,493,166	\$ 5,410,385	\$ 5,095,677	(7.24%)	\$ 5,030,194	\$ 5,030,194
<b>Recurring Sources of Funds</b>							
Ad valorem tax - current	23,316,989	23,447,609	25,094,914	23,786,483	1.45%	23,450,151	23,685,863
Ad valorem tax - delinquent	(57,348)	75,000	(44,235)	75,000	0.00%	75,000	75,000
Penalty and Interest	56,729	50,000	47,604	50,000	0.00%	50,000	50,000
Investment income	33,783	-	24,037	-	-	-	-
<b>Total Recurring Sources of Funds</b>	<u>23,350,154</u>	<u>23,572,609</u>	<u>25,122,321</u>	<u>23,911,483</u>	<u>1.44%</u>	<u>23,575,151</u>	<u>23,810,863</u>
<b>Recurring Uses of Funds</b>							
Debt service	23,125,013	23,786,094	25,433,399	23,972,966	0.79%	23,571,151	23,806,863
Paying agent fees	3,095	4,000	3,630	4,000	0.00%	4,000	4,000
<b>Total Recurring Uses of Funds</b>	<u>23,128,108</u>	<u>23,790,094</u>	<u>25,437,029</u>	<u>23,976,966</u>	<u>0.79%</u>	<u>23,575,151</u>	<u>23,810,863</u>
<b>The Bottom Line -</b>							
<b>Net Recurring Funds</b>	<b>222,046</b>	<b>(217,485)</b>	<b>(314,708)</b>	<b>(65,483)</b>		-	-
<b>Ending Fund Balance</b>	<u>\$ 5,410,385</u>	<u>\$ 5,275,681</u>	<u>\$ 5,095,677</u>	<u>\$ 5,030,194</u>	<u>(4.65%)</u>	<u>\$ 5,030,194</u>	<u>\$ 5,030,194</u>



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## **Enterprise Funds**

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



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## **Utility Funds**

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



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**UTILITY OPERATING FUND**

	<b>ACTUAL FY 2019-20</b>	<b>BUDGET FY 2020-21</b>	<b>ESTIMATE FY 2020-21</b>	<b>BUDGET FY 2021-22</b>	<b>% CHNG BUD/BUD</b>	<b>FORECAST FY 2022-23</b>	<b>FORECAST FY 2023-24</b>
<b>Beginning Fund Balance</b>	\$ 14,510,902	\$ 13,701,895	\$ 17,719,248	\$ 15,066,387	9.96%	\$ 12,102,392	\$ 12,255,093
<b>Recurring Sources of Funds</b>							
Water Sales and Charges	28,579,005	28,092,887	29,539,390	29,539,390	5.15%	29,637,235	29,933,607
Sewer Sales and Charges	19,406,706	19,391,114	20,461,196	20,768,114	7.10%	20,975,795	21,185,553
<b>Future Revenue from Rate Increase</b>	-	<b>1,809,060</b>				<b>1,837,560</b>	<b>1,482,704</b>
Tag and Reconnect Fees	172,536	450,000	400,000	450,000	0.00%	450,000	450,000
Industrial Surcharge	413,962	315,000	421,854	375,000	19.05%	315,000	315,000
Backflow Prevention Charges	198,301	220,000	200,000	220,000	0.00%	220,000	220,000
Investment Income	238,908	200,000	130,000	136,500	(31.75%)	143,325	150,491
Miscellaneous	106,110	175,000	100,000	175,000	0.00%	175,000	175,000
<b>Total Recurring Sources of Funds</b>	<b>49,115,528</b>	<b>50,653,061</b>	<b>51,252,440</b>	<b>51,664,004</b>	<b>2.00%</b>	<b>53,753,915</b>	<b>53,912,355</b>
<b>Recurring Uses of Funds</b>							
Personnel Services	3,430,283	4,562,056	4,575,803	4,710,841	3.26%	4,786,595	4,849,872
Supplies and Services	29,181,615	33,779,753	33,526,005	33,447,298	(0.98%)	34,099,372	34,666,865
Utilities	1,004,504	861,054	1,101,054	1,120,877	30.17%	1,234,166	1,248,417
Allocations*	3,969,843	4,804,458	4,804,458	5,243,341	9.13%	5,450,036	5,506,017
Capital Outlay	-	-	-	48,356	(100.00%)	9,671	9,671
Prior Year's Cancelled Expenditures	(26,135)	-	(499)	-	0.00%	-	-
General Fund -							
Payment in Lieu of Taxes	2,616,446	2,642,610	2,642,610	2,669,036	1.00%	2,695,726	2,722,683
Technology Replacement Funds	-	-	-	200,000	0.00%	200,000	200,000
Utility Debt Service Funds	2,448,255	2,443,042	3,271,443	1,869,147	(23.49%)	1,225,648	747,285
<b>Total Recurring Uses of Funds</b>	<b>42,624,812</b>	<b>49,092,973</b>	<b>49,920,874</b>	<b>49,308,896</b>	<b>0.44%</b>	<b>49,701,214</b>	<b>49,950,810</b>
<b>Net Recurring Funds</b>	<b>6,490,716</b>	<b>1,560,088</b>	<b>1,331,566</b>	<b>2,355,108</b>		<b>4,052,701</b>	<b>3,961,545</b>
<b>Non-recurring "One-time" Sources of Funds</b>							
Loan from General Fund	-	-	-	-	(100.00%)	-	-
<b>Non-recurring "One-time" Uses of Funds</b>							
CDOT/One-Time Pay	32,370	60,636	60,636	33,333	(45.03%)	-	-
Utility Billing Software Implementation	-	823,791	823,791	-	(100.00%)	-	-
Update Water and Sewer Master Plan	150,000	-	-	-	-	-	-
Water and Sewer Line Rehabilitation	3,100,000	2,276,209	3,100,000	5,285,770	132.22%	3,900,000	3,900,000
Debt Extinguishment	-	-	-	-	(100.00%)	-	-
<b>Total Non-recurring Uses of Funds</b>	<b>3,282,370</b>	<b>3,160,636</b>	<b>3,984,427</b>	<b>5,319,103</b>	<b>68.29%</b>	<b>3,900,000</b>	<b>3,900,000</b>
<b>Net Non-recurring Funds</b>	<b>(3,282,370)</b>	<b>(3,160,636)</b>	<b>(3,984,427)</b>	<b>(5,319,103)</b>		<b>(3,900,000)</b>	<b>(3,900,000)</b>
<b>The Bottom Line - Net Recurring and Non-recurring Funds</b>							
<b>Ending Fund Balance</b>	<b>\$ 17,719,248</b>	<b>\$ 12,101,347</b>	<b>\$ 15,066,387</b>	<b>\$ 12,102,392</b>	<b>0.01%</b>	<b>\$ 12,255,093</b>	<b>\$ 12,316,638</b>
<b>Days of Recurring Uses of Funds</b>	152	90	110	90		90	90
Incremental % rate increase needed	0.0%	5.1%	0.0%	0.0%		4.8%	3.9%

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

**UTILITY OPERATING FUND  
RECURRING USES OF FUNDS**

	<b>ACTUAL FY 2019-20</b>	<b>BUDGET FY 2020-21</b>	<b>ESTIMATE FY 2020-21</b>	<b>BUDGET FY 2021-22</b>	<b>% CHNG BUD/BUD</b>	<b>FORECAST FY 2022-23</b>	<b>FORECAST FY 2023-24</b>
<b>Water Production:</b>							
Personnel Services	\$ 914,509	\$ 1,041,367	\$ 1,057,503	\$ 1,033,688	(0.74%)	\$ 1,049,352	\$ 1,065,556
Supplies and Services	13,739,315	16,776,202	16,211,967	17,461,965	4.09%	17,657,247	17,834,412
Utilities	954,456	792,431	1,032,431	1,043,909	31.74%	1,055,793	1,067,904
Allocations	1,383,436	1,742,053	1,742,053	1,816,321	4.26%	1,897,120	1,918,915
Capital Outlay	-	-	-	774	(100.00%)	774	774
	<u>16,991,717</u>	<u>20,352,053</u>	<u>20,043,954</u>	<u>21,356,657</u>	<u>4.94%</u>	<u>21,660,286</u>	<u>21,887,561</u>
<b>Water Distribution:</b>							
Personnel Services	712,231	970,754	857,954	941,936	(2.97%)	957,492	970,299
Supplies and Services	427,339	471,767	791,002	541,002	14.68%	547,434	557,097
Utilities	14,011	25,333	25,333	26,000	2.63%	26,105	26,985
Allocations	712,482	798,200	798,200	832,793	4.33%	862,268	872,917
	<u>1,866,063</u>	<u>2,266,054</u>	<u>2,472,489</u>	<u>2,341,731</u>	<u>3.34%</u>	<u>2,393,299</u>	<u>2,427,297</u>
<b>Wastewater Collection:</b>							
Personnel Services	574,910	609,399	611,988	605,714	(0.60%)	614,598	623,660
Supplies and Services	14,421,194	15,801,126	15,801,126	14,789,335	(6.40%)	15,229,684	15,600,731
Utilities	33,342	35,588	35,588	38,495	8.17%	39,205	39,930
Allocations	696,020	899,264	899,264	946,331	5.23%	992,285	996,846
Capital Outlay	-	-	-	8,897	-	8,897	8,897
	<u>15,725,466</u>	<u>17,345,377</u>	<u>17,347,966</u>	<u>16,388,771</u>	<u>(5.52%)</u>	<u>16,884,669</u>	<u>17,270,064</u>
<b>Meter Repair Services:</b>							
Personnel Services	610,990	703,910	722,700	700,568	(0.47%)	710,737	721,225
Supplies and Services	239,891	265,244	270,244	286,902	8.17%	293,026	296,550
Utilities	2,088	1,602	1,602	2,473	54.37%	2,553	2,588
Allocations	425,212	482,962	482,962	524,629	8.63%	538,045	544,089
	<u>1,278,181</u>	<u>1,453,718</u>	<u>1,477,508</u>	<u>1,514,572</u>	<u>4.19%</u>	<u>1,544,359</u>	<u>1,564,451</u>
<b>Water Concrete Replacement:</b>							
Personnel Services	650,013	1,022,731	709,020	968,373	(5.31%)	993,854	1,008,570
Supplies and Services	430,834	461,814	448,066	364,494	(21.07%)	368,381	374,475
Utilities	607	6,100	6,100	10,000	63.93%	10,510	11,010
Allocations	569,555	630,307	630,307	665,756	5.62%	699,533	712,042
Capital Outlay	-	-	-	38,685	(100.00%)	-	-
	<u>1,651,008</u>	<u>2,120,952</u>	<u>1,793,493</u>	<u>2,047,308</u>	<u>(3.47%)</u>	<u>2,072,278</u>	<u>2,106,097</u>
<b>Non-departmental:</b>							
Personnel Services	-	213,895	677,274	460,562	115.32%	460,562	460,562
Supplies and Services	2,851	3,600	3,600	3,600	0.00%	3,600	3,600
Utilities	-	-	-	-	-	-	-
Allocations	183,138	251,672	251,672	457,511	81.79%	460,785	461,208
	<u>185,989</u>	<u>469,167</u>	<u>932,546</u>	<u>921,673</u>	<u>96.45%</u>	<u>924,947</u>	<u>925,370</u>
<b>General Fund - Payment in Lieu of Taxes</b>							
	<u>2,616,446</u>	<u>2,642,610</u>	<u>2,642,610</u>	<u>2,669,036</u>	<u>1.00%</u>	<u>2,695,726</u>	<u>2,722,683</u>
<b>Technology Replacement Funds</b>							
	<u>-</u>	<u>-</u>	<u>-</u>	<u>200,000</u>	<u>-</u>	<u>200,000</u>	<u>200,000</u>
<b>Utility Debt Service Funds</b>							
	<u>2,448,255</u>	<u>2,443,042</u>	<u>3,271,443</u>	<u>1,869,147</u>	<u>(23.49%)</u>	<u>1,225,648</u>	<u>747,285</u>
<b>Prior Years' Canceled Expenditures</b>							
	<u>(26,135)</u>	<u>-</u>	<u>(499)</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
<b>TOTAL RECURRING USES OF FUNDS</b>	<u>\$ 42,736,991</u>	<u>\$ 49,092,973</u>	<u>\$ 49,981,510</u>	<u>\$ 49,308,895</u>	<u>0.44%</u>	<u>\$ 49,601,212</u>	<u>\$ 49,850,808</u>

**UTILITY DEBT SERVICE FUND**

	<u>ACTUAL</u> <u>FY 2019-20</u>	<u>BUDGET</u> <u>FY 2020-21</u>	<u>ESTIMATE</u> <u>FY 2020-21</u>	<u>BUDGET</u> <u>FY 2021-22</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2022-23</u>	<u>FORECAST</u> <u>FY 2023-24</u>
<b>Beginning Fund Balance</b>	\$ 1,887,143	\$ 2,039,199	\$ 2,885,425	\$ 1,963,585	(3.71%)	\$ 1,687,606	\$ 1,230,629
<b>Recurring Sources of Funds</b>							
From Utility Operating Fund	2,448,255	2,443,042	3,271,443	1,869,147	(23.49%)	1,225,648	747,285
<b>Recurring Uses of Funds</b>							
Debt service	2,153,950	2,152,550	2,152,550	2,144,500	(0.37%)	1,682,000	816,800
Interfund loan repayment	365,482	365,482	2,040,109	-	(100.00%)	-	-
Paying agent fees	583	625	625	625	0.00%	625	625
<b>Total Recurring</b>							
<b>Uses of Funds</b>	2,520,015	2,518,657	4,193,284	2,145,125	(14.83%)	1,682,625	817,425
<b>The Bottom Line -</b>							
<b>Net Recurring Funds</b>	<b>(71,760)</b>	<b>(75,615)</b>	<b>(921,841)</b>	<b>(275,978)</b>		<b>(456,977)</b>	<b>(70,140)</b>
<b>Ending Fund Balance</b>	<u>\$ 1,815,383</u>	<u>\$ 1,963,584</u>	<u>\$ 1,963,585</u>	<u>\$ 1,687,606</u>	<u>(14.05%)</u>	<u>\$ 1,230,629</u>	<u>\$ 1,160,489</u>

**UTILITY FLEET REPLACEMENT FUND**

	<u>ACTUAL</u> <u>FY 2019-20</u>	<u>BUDGET</u> <u>FY 2020-21</u>	<u>ESTIMATE</u> <u>FY 2020-21</u>	<u>BUDGET</u> <u>FY 2021-22</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2022-23</u>	<u>FORECAST</u> <u>FY 2023-24</u>
<b>Beginning Fund Balance</b>	\$ 1,251,322	\$ 245,187	\$ 874,163	\$ 1,008,074	311.15%	\$ 769,825	\$ 906,374
<b>Recurring Sources of Funds</b>							
Fleet replacement allocation	412,044	476,965	474,048	507,254	6.35%	520,824	522,652
Auction proceeds	14,826	10,000	18,000	23,250	132.50%	14,350	86,500
Investment income	19,663	12,000	5,686	5,970	(50.25%)	6,268	6,582
<b>Total Recurring Sources of Funds</b>	<u>446,533</u>	<u>498,965</u>	<u>497,734</u>	<u>536,474</u>	<u>7.52%</u>	<u>541,442</u>	<u>615,734</u>
<b>Recurring Uses of Funds</b>							
Allocations	141,495	165,895	165,895	169,137	1.95%	171,306	170,970
Capital outlay	682,196	197,928	197,928	605,586	205.96%	233,587	622,835
<b>Total Recurring Uses of Funds</b>	<u>823,691</u>	<u>363,823</u>	<u>363,823</u>	<u>774,723</u>	<u>112.94%</u>	<u>404,893</u>	<u>793,805</u>
<b>The Bottom Line -</b>							
<b>Net Recurring Funds</b>	<b>(377,158)</b>	<b>135,142</b>	<b>133,911</b>	<b>(238,249)</b>		<b>136,549</b>	<b>(178,071)</b>
<b>Ending Fund Balance</b>	<u>\$ 874,163</u>	<u>\$ 380,329</u>	<u>\$ 1,008,074</u>	<u>\$ 769,825</u>	<u>102.41%</u>	<u>\$ 906,374</u>	<u>\$ 728,302</u>



## **Golf Course Funds**

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



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**GOLF COURSE OPERATING FUND**

	<b>ACTUAL FY 2019-20</b>	<b>BUDGET FY 2020-21</b>	<b>ESTIMATE FY 2020-21</b>	<b>BUDGET FY 2021-22</b>	<b>% CHNG BUD/BUD</b>	<b>FORECAST FY 2022-23</b>	<b>FORECAST FY 2023-24</b>
<b>Beginning Fund Balance</b>	\$ (49,007)	\$ (23,910)	\$ 100,500	\$ 243,265	100.00%	\$ 187,513	\$ 271,780
<b>Recurring Sources of Funds</b>							
Fleet Rental	46,965	143,512	101,594	132,579	(7.62%)	131,285	110,775
Course Revenues	211,966	22,920	391,262	530,731	2215.58%	555,756	555,724
Green Fees, Range	451,229	-	-	-	100.00%	-	-
Pro Shop	81,527	-	-	-	100.00%	-	-
Carts	133,251	-	-	-	100.00%	-	-
Food/Beverage	219,677	-	-	-	100.00%	-	-
Investment Income	(6,290)	-	1,188	-	(100.00%)	-	-
<b>Total Recurring Sources of Funds</b>	<b>1,138,325</b>	<b>166,432</b>	<b>494,044</b>	<b>663,310</b>	<b>262.85%</b>	<b>618,041</b>	<b>666,499</b>
<b>Recurring Uses of Funds</b>							
Food and Beverage	-	-	-	-	100.00%	-	-
Transfer to Orion for Pro Shop Revenue	-	-	-	-	100.00%	-	-
Supplies and Services	1,303,221	144,000	321,761	144,480	0.33%	144,480	144,480
Utilities	159,061	-	71,476	-	0.00%	-	-
Allocations	10,156	22,920	22,920	4,720	(79.41%)	5,786	5,786
Fleet Allocation	143,044	143,512	135,121	132,579	(7.62%)	131,285	110,775
Management Fee	-	-	-	-	100.00%	-	-
Revenue Share after Target Met	-	-	-	-	0.00%	-	-
Debt Service	-	-	-	-	100.00%	228,584	240,246
Interest Expense	-	-	-	-	100.00%	123,221	111,792
<b>Total Recurring Uses of Funds</b>	<b>1,615,482</b>	<b>310,432</b>	<b>551,278</b>	<b>281,779</b>	<b>80.28%</b>	<b>533,774</b>	<b>613,079</b>
<b>Net Recurring Funds</b>	<b>(477,157)</b>	<b>(144,000)</b>	<b>(57,234)</b>	<b>381,531</b>		<b>84,267</b>	<b>53,420</b>
<b>Non-recurring "One-time" Sources of Funds</b>							
Subsidy from General Fund - Coronavirus Impact	-	200,000	200,000	-	100.00%	-	-
Transfer from Capital Projects	776,664	-	-	-	100.00%	-	-
<b>Total Non-recurring "One-time" Sources of Funds</b>	<b>776,664</b>	<b>200,000</b>	<b>200,000</b>	<b>-</b>	<b>100.00%</b>	<b>-</b>	<b>-</b>
<b>Non-recurring "One-time" Uses of Funds</b>							
Transfer to Golf Fleet Replacement Fund	-	-	-	-	-	-	-
Capital Projects	-	-	-	100,000	-	-	-
Repayment to FEMA & A/R Writeoff	150,000	-	-	-	0.00%	-	-
<b>Total Non-recurring "One-time" Uses of Funds</b>	<b>150,000</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	<b>(100.00%)</b>	<b>-</b>	<b>-</b>
<b>Net Non-recurring Funds</b>	<b>626,664</b>	<b>200,000</b>	<b>200,000</b>	<b>(100,000)</b>		<b>-</b>	<b>-</b>
<b>The Bottom Line - Net Recurring and Non-recurring Funds</b>	<b>149,507</b>	<b>56,000</b>	<b>142,766</b>	<b>281,531</b>		<b>84,267</b>	<b>53,420</b>
<b>Ending Fund Balance</b>	<b>\$ 100,500</b>	<b>\$ 32,090</b>	<b>\$ 243,265</b>	<b>\$ 524,796</b>	<b>0.00%</b>	<b>\$ 271,780</b>	<b>\$ 325,200</b>

**GOLF COURSE DEBT SERVICE FUND**

	<u>ACTUAL</u> <u>FY2019-20</u>	<u>BUDGET</u> <u>FY2020-21</u>	<u>ESTIMATE</u> <u>FY2020-21</u>	<u>BUDGET</u> <u>FY2021-22</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY2022-23</u>	<u>FORECAST</u> <u>FY2023-24</u>
<b>Beginning Fund Balance</b>	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -
<b>Recurring Sources of Funds</b>							
From Operating Fund	-	434,783	-	-	100.00%	351,805	352,038
<b>Recurring Uses of Funds</b>							
Interfund Loan Repayment	-	-	-	-	0.00%	-	-
Debt Service	-	434,783	-	-	100.00%	351,805	352,038
Total Recurring Uses of Funds	-	434,783	-	-		351,805	352,038
<b>The Bottom Line -</b>							
<b>Net Recurring Funds</b>	-	-	-	-		-	-
<b>Ending Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>	<u>\$ -</u>	<u>\$ -</u>

**GOLF COURSE FLEET REPLACEMENT FUND**

	<u>ACTUAL</u> <u>FY2019-20</u>	<u>BUDGET</u> <u>FY2020-21</u>	<u>ESTIMATE</u> <u>FY2020-21</u>	<u>BUDGET</u> <u>FY2021-22</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY2022-23</u>	<u>FORECAST</u> <u>FY2023-24</u>
<b>Beginning Fund Balance</b>	\$ 101,204	\$ 244,998	\$ 246,717	\$ 382,588	56.16%	\$ 298,917	\$ 219,451
<b>Recurring Sources of Funds</b>							
Fleet replacement allocation	143,044	143,512	135,121	132,579	(7.62%)	131,285	110,775
Auction proceeds	-	30,000	-	3,000	(90.00%)	-	-
Investment income	2,469	750	750	750	0.00%	750	750
<b>Total Recurring Revenues</b>	<u>145,513</u>	<u>174,262</u>	<u>135,871</u>	<u>136,329</u>	<u>(21.77%)</u>	<u>132,035</u>	<u>111,525</u>
<b>Recurring Uses of Funds</b>							
Capital outlay	-	84,000	-	220,000	161.90%	211,500	-
<b>Net Recurring Funds</b>	<b>145,513</b>	<b>90,262</b>	<b>135,871</b>	<b>(83,671)</b>	<b>(192.70%)</b>	<b>(79,465)</b>	<b>111,525</b>
<b>Non-recurring "One-time"</b>							
<b>Sources of Funds</b>							
Transfer from Golf Operating Fund	-	-	-	-	-	-	-
<b>The Bottom Line - Net Recurring and Non-recurring Funds</b>	<b>145,513</b>	<b>90,262</b>	<b>135,871</b>	<b>(83,671)</b>		<b>(79,465)</b>	<b>111,525</b>
<b>Ending Fund Balance</b>	<u>\$ 246,717</u>	<u>\$ 335,260</u>	<u>\$ 382,588</u>	<u>\$ 298,917</u>	<u>(10.84%)</u>	<u>\$ 219,451</u>	<u>\$ 330,976</u>



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## **Solid Waste Operating Fund**

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



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**SOLID WASTE OPERATING FUND**

	<u>ACTUAL FY2019-20</u>	<u>BUDGET FY2020-21</u>	<u>ESTIMATE FY2020-21</u>	<u>BUDGET FY2021-22</u>	<u>% CHNG BUD/BUD</u>	<u>FORECAST FY 2022-23</u>	<u>FORECAST FY 2023-24</u>
<b>Beginning Fund Balance</b>	\$ 521,120	\$ 451,883	\$ 311,398	\$ 283,939	(37.17%)	\$ 252,718	\$ 316,439
<b>Recurring Sources of Funds</b>							
Collection Fees-Residential	8,591,266	8,863,513	8,840,486	9,019,737	1.76%	9,220,770	9,425,272
Collection Fees-Apartments	2,171,687	2,577,433	2,578,759	2,928,729	13.63%	2,989,896	3,079,245
Investment Income	27,369	24,000	7,824	15,000	(37.50%)	15,150	15,302
<b>Total Recurring Sources of Funds</b>	<u>10,790,322</u>	<u>11,464,946</u>	<u>11,427,069</u>	<u>11,963,466</u>	<u>4.35%</u>	<u>12,225,816</u>	<u>12,519,819</u>
<b>Recurring Uses of Funds</b>							
Supplies and Services	9,170,642	9,343,215	9,470,955	9,716,058	3.99%	10,063,244	10,423,416
Allocations	718,157	646,466	645,966	741,028	14.63%	747,875	753,197
<b>Total Recurring Uses of Funds</b>	<u>9,888,799</u>	<u>9,989,681</u>	<u>10,116,921</u>	<u>10,457,086</u>	<u>4.68%</u>	<u>10,811,119</u>	<u>11,176,613</u>
<b>Net Recurring Funds</b>	<b>901,522</b>	<b>1,475,265</b>	<b>1,310,148</b>	<b>1,506,380</b>		<b>1,414,697</b>	<b>1,343,206</b>
<b>Non-recurring "One-time" Uses of Funds</b>							
Capital Projects - (alleys)	1,111,245	1,524,357	1,337,607	1,537,601	0.87%	1,350,977	1,364,486
<b>The Bottom Line - Net Recurring and Non-recurring Funds</b>	<b>(209,723)</b>	<b>(49,092)</b>	<b>(27,459)</b>	<b>(31,221)</b>		<b>63,721</b>	<b>(21,281)</b>
<b>Ending Fund Balance</b>	<u>\$ 311,398</u>	<u>\$ 402,791</u>	<u>\$ 283,939</u>	<u>\$ 252,718</u>	<u>(37.26%)</u>	<u>\$ 316,439</u>	<u>\$ 295,158</u>



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## **Internal Service Funds**

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



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## **Fleet Services Funds**

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

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



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**FLEET SERVICES FUND**

	<u>ACTUAL</u> <u>FY 2019-20</u>	<u>BUDGET</u> <u>FY 2020-21</u>	<u>ESTIMATE</u> <u>FY 2020-21</u>	<u>BUDGET</u> <u>FY 2021-22</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2022-23</u>	<u>FORECAST</u> <u>FY 2023-24</u>
<b>Beginning Fund Balance</b>	\$ 267,940	\$ 125,221	\$ 523,028	\$ 579,824	363.04%	\$ 626,995	\$ 625,106
<b>Recurring Sources of Funds</b>							
Charges for Services	3,112,574	3,423,400	3,344,421	3,491,457	1.99%	3,570,845	3,659,201
Investment and Miscellaneous Income	5,821	20,000	78,835	5,568	(72.16%)	5,847	6,139
<b>Total Recurring Sources of Funds</b>	<u>3,118,395</u>	<u>3,443,400</u>	<u>3,423,256</u>	<u>3,497,025</u>	<u>1.56%</u>	<u>3,576,692</u>	<u>3,665,340</u>
<b>Recurring Uses of Funds</b>							
Personnel Services	81,180	111,448	111,448	101,419	(9.00%)	102,370	104,312
Fuel Supplies	584,050	754,787	754,787	793,783	5.17%	873,161	890,623
Other Supplies and Services	1,975,540	2,149,135	2,149,135	2,211,898	2.92%	2,245,026	2,261,255
Utilities	31,537	33,156	33,156	35,767	7.87%	36,501	37,250
Allocations	191,000	317,934	317,934	306,988	(3.44%)	321,522	325,584
<b>Total Recurring Uses of Funds</b>	<u>2,863,307</u>	<u>3,366,460</u>	<u>3,366,460</u>	<u>3,449,855</u>	<u>2.48%</u>	<u>3,578,580</u>	<u>3,619,024</u>
<b>The Bottom Line -</b>							
<b>Net Recurring Funds</b>	<b>255,088</b>	<b>76,940</b>	<b>56,796</b>	<b>47,170</b>		<b>(1,888)</b>	<b>46,316</b>
<b>Ending Fund Balance</b>	<u>\$ 523,028</u>	<u>\$ 202,161</u>	<u>\$ 579,824</u>	<u>\$ 626,995</u>	<u>210.15%</u>	<u>\$ 625,106</u>	<u>\$ 671,422</u>

**GENERAL FLEET REPLACEMENT FUND**

	<b>ACTUAL FY 2019-20</b>	<b>BUDGET FY 2020-21</b>	<b>ESTIMATE FY 2020-2021</b>	<b>BUDGET FY 2021-22</b>	<b>% CHNG BUD/BUD</b>	<b>FORECAST FY 2022-23</b>	<b>FORECAST FY 2023-24</b>
<b>Beginning Fund Balance</b>	\$ 5,794,822	\$ 6,914,224	\$ 4,659,306	\$ 3,746,460	(45.82%)	\$ 4,090,017	\$ 4,764,563
<b>Recurring Sources of Funds</b>							
Fleet replacement allocation	2,449,147	3,043,572	2,810,467	3,290,737	8.12%	3,592,145	3,698,804
Auction proceeds	329,677	173,100	152,500	161,650	(6.61%)	191,500	404,400
Investment and Miscellaneous Income	92,006	100,000	35,723	38,000	(62.00%)	39,900	41,895
<b>Total Recurring Sources of Funds</b>	<u>2,870,830</u>	<u>3,316,672</u>	<u>2,998,689</u>	<u>3,490,387</u>	5.24%	<u>3,823,545</u>	<u>4,145,099</u>
<b>Recurring Uses of Funds</b>							
Allocations	141,495	165,895	165,895	169,137	1.95%	171,306	171,392
Capital outlay	3,864,851	3,523,871	3,745,640	2,977,693	(15.50%)	2,977,693	2,977,693
<b>Total Recurring Uses of Funds</b>	<u>4,006,346</u>	<u>3,689,766</u>	<u>3,911,535</u>	<u>3,146,830</u>	(14.71%)	<u>3,148,999</u>	<u>3,149,085</u>
<b>The Bottom Line - Net Recurring Funds</b>	<b>(1,135,516)</b>	<b>(373,094)</b>	<b>(912,846)</b>	<b>343,557</b>		<b>674,546</b>	<b>996,014</b>
<b>Ending Fund Balance</b>	<u>\$ 4,659,306</u>	<u>\$ 6,541,130</u>	<u>\$ 3,746,460</u>	<u>\$ 4,090,017</u>	(37.47%)	<u>\$ 4,764,563</u>	<u>\$ 5,760,578</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**  
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**RISK FUND SUMMARY**

	<u>ACTUAL</u> <u>FY 2019-20</u>	<u>BUDGET</u> <u>FY 2020-21</u>	<u>ESTIMATE</u> <u>FY 2020-21</u>	<u>BUDGET</u> <u>FY 2021-22</u>	<u>% CHNG</u> <u>BUD/BUD</u>	<u>FORECAST</u> <u>FY 2022-23</u>	<u>FORECAST</u> <u>FY 2023-24</u>
<b>Beginning Fund Balance</b>	\$ 4,541,052	\$ 4,198,065	\$ 4,727,036	\$ 4,216,913	0.45%	\$ 3,577,086	\$ 3,450,712
<b>Recurring Sources of Funds</b>							
Charges for Services	2,047,610	2,143,266	2,143,266	2,743,266	27.99%	3,243,266	3,243,266
Investment Income	76,462	70,000	31,254	31,254	(55.35%)	32,817	34,458
<b>Total Recurring Sources of Funds</b>	<u>2,124,072</u>	<u>2,213,266</u>	<u>2,174,520</u>	<u>2,774,520</u>	<u>4.20%</u>	<u>3,276,083</u>	<u>3,277,724</u>
<b>Recurring Uses of Funds</b>							
<b>Administrative Cost :</b>							
Personnel Services	104,031	139,379	128,997	139,812	0.31%	140,741	142,633
Supplies and Services	5,449	57,258	57,258	95,783	67.28%	77,004	77,043
Utilities	316	339	355	316	(6.78%)	323	330
Allocations	102,488	222,701	222,701	280,701	26.04%	286,119	290,134
<b>Total Administrative Cost</b>	<u>212,284</u>	<u>419,677</u>	<u>409,311</u>	<u>516,612</u>	<u>97.70%</u>	<u>504,187</u>	<u>510,140</u>
<b>Self Insurance Cost :</b>							
Insurance Policy Premiums	792,944	921,340	920,223	1,055,563	14.57%	1,053,483	1,055,563
Legal Fees	270,525	300,000	262,042	300,000	0.00%	300,000	300,000
Claims Administration Services	30,749	4,700	4,700	9,400	100.00%	9,400	9,400
Recoveries Fees	(674,399)	(210,000)	(388,080)	(210,000)	0.00%	(210,000)	(210,000)
Claims Paid	1,216,818	1,543,000	1,282,030	1,543,000	0.00%	1,543,000	1,543,000
Change in Long-term Risk Liability	-	-	-	-	0.00%	-	-
Allocations	89,167	194,417	194,417	199,772	2.75%	202,387	202,380
<b>Total Self Insurance Cost</b>	<u>1,725,804</u>	<u>2,753,457</u>	<u>2,275,332</u>	<u>2,897,735</u>	<u>5.24%</u>	<u>2,898,270</u>	<u>2,900,343</u>
<b>Total Recurring Uses of Funds</b>	<u>1,938,088</u>	<u>3,173,134</u>	<u>2,684,643</u>	<u>3,414,347</u>	<u>7.60%</u>	<u>3,402,457</u>	<u>3,410,483</u>
<b>The Bottom Line - Net Recurring Funds</b>	<b>185,984</b>	<b>(959,868)</b>	<b>(510,123)</b>	<b>(639,827)</b>		<b>(126,374)</b>	<b>(132,759)</b>
<b>Ending Fund Balance</b>	<u>\$ 4,727,036</u>	<u>\$ 3,238,197</u>	<u>\$ 4,216,913</u>	<u>\$ 3,577,086</u>	<u>9.47%</u>	<u>\$ 3,450,712</u>	<u>\$ 3,317,953</u>



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## **Administrative Services Fund**

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



**CARROLLTON**  
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**ADMINISTRATIVE SERVICES FUND**

	ACTUAL FY 2019-20	BUDGET FY 2020-21	ESTIMATE FY 2020-21	BUDGET FY 2021-22	% CHNG BUD/BUD	FORECAST FY 2022-23	FORECAST FY 2023-24
<b>Beginning Fund Balance</b>	\$ 3,159,918	\$ 2,244,264	\$ 4,120,458	\$ 3,772,945	68.12%	\$ 1,736,121	\$ 1,772,599
<b>Recurring Sources of Funds</b>							
Overhead Allocations	18,584,448	20,251,870	20,251,870	20,900,694	3.20%	21,379,207	21,833,497
Charges for Services	183,747	130,000	192,001	130,000	0.00%	130,000	130,000
Investment Income	71,651	75,000	38,187	35,450	(52.73%)	37,223	39,084
Miscellaneous	359,195	200,000	320,668	300,000	50.00%	300,000	300,000
<b>Total Recurring Sources of Funds</b>	<b>19,199,042</b>	<b>20,656,870</b>	<b>20,802,726</b>	<b>21,366,144</b>	<b>3.43%</b>	<b>21,846,430</b>	<b>22,302,581</b>
<b>Recurring Uses of Funds</b>							
Personnel Services	9,436,704	12,023,023	12,153,977	12,787,951	6.36%	13,009,943	13,041,866
Supplies and Services	7,631,095	6,274,472	6,459,135	6,597,006	5.14%	6,790,524	7,171,297
Utilities	160,284	158,228	158,228	177,968	12.48%	184,268	187,246
Allocations*	257,282	695,932	565,455	637,877	(8.34%)	693,427	700,237
Capital Outlay	119,754	1,355,215	1,362,763	1,015,342	(25.08%)	981,790	1,014,520
Cancelled Encumbrances	(25,512)	-	(245,758)	-	-	-	-
Technology Replacement Funds	150,000	150,000	150,000	150,000	0.00%	150,000	150,000
<b>Total Recurring Uses of Funds</b>	<b>17,729,607</b>	<b>20,656,870</b>	<b>20,603,800</b>	<b>21,366,144</b>	<b>3.43%</b>	<b>21,809,952</b>	<b>22,265,166</b>
<b>Net Recurring Funds</b>	<b>1,469,435</b>	<b>-</b>	<b>198,926</b>	<b>-</b>		<b>36,478</b>	<b>37,415</b>
<b>Non-recurring "One-time" Sources of Funds</b>							
Transfer from General Fund	-	-	183,783	-	-	-	-
<b>Total Non-recurring "One-time" Sources of Funds</b>	<b>-</b>	<b>-</b>	<b>183,783</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Non-recurring "One-time" Uses of Funds</b>							
CDOT/One-Time Pay	-	185,529	185,529	99,964	(46.12%)	-	-
Life & Safety Generator Program	-	-	-	1,746,300	-	-	-
Capital Project IT Resources	508,895	297,000	297,000	-	(100.00%)	-	-
IT Project Manager	-	-	183,783	-	-	-	-
<i>Other Capital Project Funds</i>	-	<b>63,910</b>	<b>63,910</b>	<b>190,560</b>	<b>198.17%</b>	-	-
<b>Total Non-recurring "One-time" Uses of Funds</b>	<b>508,895</b>	<b>546,439</b>	<b>730,222</b>	<b>2,036,824</b>	<b>272.74%</b>	<b>-</b>	<b>-</b>
<b>The Bottom Line - Net Recurring and Non-recurring Funds</b>	<b>960,540</b>	<b>(546,439)</b>	<b>(347,513)</b>	<b>(2,036,824)</b>		<b>36,478</b>	<b>37,415</b>
<b>Ending Fund Balance</b>	<b>\$ 4,120,458</b>	<b>\$ 1,697,825</b>	<b>\$ 3,772,945</b>	<b>\$ 1,736,121</b>	<b>2.26%</b>	<b>\$ 1,772,599</b>	<b>\$ 1,810,014</b>
<b>Days of Recurring Uses of Funds</b>	<b>85</b>	<b>30</b>	<b>67</b>	<b>30</b>		<b>30</b>	<b>30</b>

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

**ADMINISTRATIVE SERVICES FUND  
RECURRING USES OF FUNDS**

	ACTUAL FY 2019-20	BUDGET FY 2020-21	ESTIMATE FY 2020-21	BUDGET FY 2021-22	% CHNG BUD/BUD	FORECAST FY 2022-23	FORECAST FY 2023-24
<b>City Management:</b>							
Personnel Services	\$ 933,234	\$ 1,201,144	\$ 1,018,447	\$ 1,437,624	19.69%	\$ 1,466,556	\$ 1,492,040
Supplies and Services	111,048	54,878	59,067	124,372	126.63%	130,058	132,986
Utilities	4,003	3,591	4,133	7,654	113.14%	7,735	7,817
Allocations	11,899	14,168	14,168	15,709	10.88%	19,258	19,258
	<u>1,060,184</u>	<u>1,273,781</u>	<u>1,095,815</u>	<u>1,585,359</u>	<u>24.46%</u>	<u>1,623,607</u>	<u>1,652,101</u>
<b>Marketing Services:</b>							
Personnel Services	644,317	713,525	727,679	706,950	(0.92%)	718,566	730,415
Supplies and Services	124,257	178,284	180,524	176,206	(1.17%)	187,588	190,104
Utilities	1,704	1,893	1,893	1,700	(10.20%)	1,735	1,771
Allocations	4,077	10,231	10,231	10,722	4.80%	13,091	15,365
	<u>774,355</u>	<u>903,933</u>	<u>920,327</u>	<u>895,578</u>	<u>(0.92%)</u>	<u>920,981</u>	<u>937,656</u>
<b>City Attorney:</b>							
Personnel Services	960,945	1,067,182	981,409	979,712	(8.20%)	996,482	1,013,587
Supplies and Services	60,657	104,274	111,643	121,231	16.26%	135,456	135,878
Utilities	2,263	2,515	2,515	2,258	(10.22%)	2,305	2,352
Allocations	5,846	13,105	13,105	13,298	1.47%	16,302	16,302
Capital Outlay	-	-	-	23,345	-	25,845	25,845
	<u>1,029,711</u>	<u>1,187,076</u>	<u>1,108,672</u>	<u>1,139,844</u>	<u>(3.98%)</u>	<u>1,176,390</u>	<u>1,193,964</u>
<b>Non-Departmental:</b>							
Personnel Services	-	63,317	604,843	452,961	615.39%	452,728	362,489
Supplies and Services	40,036	112,390	112,390	112,390	0.00%	112,390	112,390
Utilities	-	-	-	-	-	-	-
Allocations	-	221,429	90,952	216,430	(2.26%)	218,594	220,780
Capital Outlay	54,067	58,000	59,000	58,000	0.00%	58,000	58,000
	<u>94,103</u>	<u>455,136</u>	<u>867,185</u>	<u>839,781</u>	<u>84.51%</u>	<u>841,712</u>	<u>753,660</u>
<b>Finance Administration:</b>							
Personnel Services	582,762	614,888	687,278	634,967	3.27%	646,266	657,791
Supplies and Services	731,731	562,739	560,185	591,005	5.02%	621,124	639,099
Utilities	1,425	1,583	1,583	1,420	(10.30%)	1,449	1,478
Allocations	7,527	14,124	14,124	15,468	9.52%	18,962	18,962
	<u>1,323,445</u>	<u>1,193,334</u>	<u>1,263,170</u>	<u>1,242,860</u>	<u>4.15%</u>	<u>1,287,801</u>	<u>1,317,329</u>
<b>Accounting:</b>							
Personnel Services	639,979	671,840	666,103	612,384	(8.85%)	622,100	632,011
Supplies and Services	166,616	322,148	428,997	221,004	(31.40%)	225,070	228,837
Utilities	1,921	2,135	2,135	1,916	(10.26%)	1,955	1,995
Allocations	5,697	9,621	9,621	9,876	2.65%	12,107	12,107
	<u>814,213</u>	<u>1,005,744</u>	<u>1,106,856</u>	<u>845,180</u>	<u>(15.96%)</u>	<u>861,232</u>	<u>874,950</u>
<b>Budget and Management Analysis:</b>							
Personnel Services	276,561	310,876	290,331	318,920	2.59%	324,342	329,873
Supplies and Services	70,610	57,891	58,509	57,268	(1.08%)	57,850	58,438
Utilities	1,569	1,743	1,743	1,566	(10.15%)	1,599	1,632
Allocations	1,696	4,109	4,109	4,352	5.91%	5,335	5,335
	<u>350,436</u>	<u>374,619</u>	<u>354,692</u>	<u>382,106</u>	<u>2.00%</u>	<u>389,126</u>	<u>395,278</u>
<b>Purchasing:</b>							
Personnel Services	172,316	181,745	204,380	237,942	30.92%	241,754	245,642
Supplies and Services	28,418	55,668	54,790	55,758	0.16%	56,330	56,908
Utilities	2,227	2,474	2,474	2,220	(10.27%)	2,266	2,313
Allocations	1,502	2,685	2,685	3,445	28.31%	4,223	4,223
	<u>204,463</u>	<u>242,572</u>	<u>264,329</u>	<u>299,365</u>	<u>23.41%</u>	<u>304,573</u>	<u>309,086</u>
<b>General Services:</b>							
Personnel Services	80,728	101,335	54,220	54,478	(46.24%)	55,241	56,019
Supplies and Services	33,076	49,199	49,732	48,815	(0.78%)	49,927	50,498
Utilities	2,624	2,915	2,915	2,616	(10.26%)	2,669	2,723
Allocations	3,792	4,559	4,559	6,010	31.83%	6,734	6,734
	<u>120,220</u>	<u>158,008</u>	<u>111,426</u>	<u>111,919</u>	<u>(29.17%)</u>	<u>114,571</u>	<u>115,973</u>

(continued)



**ADMINISTRATIVE SERVICES FUND  
RECURRING USES OF FUNDS**

	<b>ACTUAL FY 2019-20</b>	<b>BUDGET FY 2020-21</b>	<b>ESTIMATE FY 2020-21</b>	<b>BUDGET FY 2021-22</b>	<b>% CHNG BUD/BUD</b>	<b>FORECAST FY 2022-23</b>	<b>FORECAST FY 2023-24</b>
<b>Utility Customer Service:</b>							
Personnel Services	\$ 406,039	\$ 531,749	\$ 522,052	\$ 523,622	(1.53%)	\$ 531,369	\$ 539,428
Supplies and Services	687,360	879,282	876,841	942,603	7.20%	956,368	967,234
Utilities	6,876	7,601	7,601	7,103	(6.55%)	7,246	7,391
Allocations	104,427	64,716	64,716	68,798	6.31%	73,045	73,045
	<u>1,204,702</u>	<u>1,483,348</u>	<u>1,471,210</u>	<u>1,542,126</u>	<u>3.96%</u>	<u>1,568,028</u>	<u>1,587,098</u>
<b>Information Technology:</b>							
Personnel Services	2,365,717	3,701,604	3,545,012	4,150,485	12.13%	4,221,684	4,294,307
Supplies and Services	4,746,509	2,749,922	2,756,682	3,054,787	11.09%	3,177,827	3,467,251
Utilities	26,927	28,767	28,767	27,748	(3.54%)	28,304	28,871
Allocations	48,955	251,236	251,236	185,096	(26.33%)	206,895	209,245
Capital Outlay	37,192	1,297,215	1,303,763	933,997	(28.00%)	895,167	927,897
	<u>7,225,300</u>	<u>8,028,744</u>	<u>7,885,460</u>	<u>8,352,113</u>	<u>4.03%</u>	<u>8,529,877</u>	<u>8,927,570</u>
<b>Workforce Services:</b>							
Personnel Services	707,772	714,153	784,173	693,762	(2.86%)	704,975	716,417
Supplies and Services	35,572	114,634	128,560	113,759	(0.76%)	114,785	115,811
Utilities	3,643	4,047	4,047	3,630	(10.30%)	3,703	3,779
Allocations	6,113	9,292	9,292	9,577	3.07%	11,741	11,741
	<u>753,100</u>	<u>842,126</u>	<u>926,072</u>	<u>820,728</u>	<u>(2.54%)</u>	<u>835,204</u>	<u>847,748</u>
<b>Facilities Services:</b>							
Personnel Services	498,990	588,210	564,199	556,774	(5.34%)	565,647	575,198
Supplies and Services	843,255	882,780	882,840	894,200	1.29%	905,660	914,647
Utilities	94,687	83,846	83,846	107,751	28.51%	112,707	114,316
Allocations	48,180	51,257	51,257	62,399	21.74%	66,671	66,671
Capital Outlay	28,495	-	-	-	-	-	-
	<u>1,513,607</u>	<u>1,606,093</u>	<u>1,582,142</u>	<u>1,621,124</u>	<u>0.94%</u>	<u>1,650,685</u>	<u>1,670,832</u>
<b>Resolution Center:</b>							
Personnel Services	726,209	822,842	734,818	953,423	15.87%	967,617	982,094
Supplies and Services	2,331	12,867	13,453	11,466	(10.89%)	11,484	11,616
Utilities	8,278	9,196	9,196	8,247	(10.32%)	8,413	8,582
Allocations	4,942	9,500	9,500	11,564	21.73%	14,176	14,176
Capital Outlay	-	-	-	-	-	2,778	2,778
	<u>741,760</u>	<u>854,405</u>	<u>766,967</u>	<u>984,700</u>	<u>15.25%</u>	<u>1,004,468</u>	<u>1,019,246</u>
<b>City Secretary</b>							
Personnel Services	141,862	296,139	298,725	-	(100.00%)	-	-
Supplies and Services	336	65,832	63,420	-	(100.00%)	-	-
Utilities	-	3,592	3,050	-	(100.00%)	-	-
Allocations	-	10,125	10,125	-	(100.00%)	-	-
	<u>142,198</u>	<u>375,688</u>	<u>375,320</u>	<u>-</u>	<u>(100.00%)</u>	<u>-</u>	<u>-</u>
<b>Strategic Services</b>							
Personnel Services	299,273	442,474	470,308	473,947	7.11%	463,017	371,859
Supplies and Services	60,276	71,684	121,502	72,142	0.64%	88,352	89,600
Utilities	2,137	2,330	2,330	2,139	(8.20%)	2,182	2,226
Allocations	2,629	5,775	5,775	5,133	(11.12%)	6,293	6,293
	<u>364,315</u>	<u>522,263</u>	<u>599,915</u>	<u>553,361</u>	<u>100.00%</u>	<u>559,844</u>	<u>469,977</u>
<b>Technology Replacement Funds</b>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>0.00%</u>	<u>150,000</u>	<u>150,000</u>
<b>Prior Years' Canceled Expenditures</b>	<u>(25,512)</u>	<u>-</u>	<u>(245,758)</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
<b>TOTAL RECURRING USES OF FUNDS</b>	<u>\$ 17,840,600</u>	<u>\$ 20,656,870</u>	<u>\$ 20,603,800</u>	<u>\$ 21,366,144</u>	<u>3.43%</u>	<u>\$ 21,818,098</u>	<u>\$ 22,222,470</u>
							(concluded)



**CARROLLTON**  
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## **Employee Health and Disability Fund**

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



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

**EMPLOYEE HEALTH AND DISABILITY FUND**

	<b>ACTUAL</b>	<b>BUDGET</b>	<b>ESTIMATE</b>	<b>BUDGET</b>	<b>% CHNG</b>	<b>FORECAST</b>	<b>FORECAST</b>
	<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>BUD/BUD</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>
<b>Beginning Fund Balance</b>	\$ 2,634,952	\$ 4,710,354	\$ 4,803,125	\$ 5,504,304	16.86%	\$ 5,149,851	\$ 4,775,175
<b>Recurring Sources of Funds</b>							
Charges for services	12,756,891	12,925,077	13,219,378	13,219,378	2.28%	13,880,347	14,574,364
Investment income	75,012	50,000	81,550	50,000	0.00%	50,000	50,000
<b>Total Recurring Sources of Funds</b>	<u>12,831,903</u>	<u>12,975,077</u>	<u>13,300,928</u>	<u>13,269,378</u>	<u>2.27%</u>	<u>13,930,347</u>	<u>14,624,364</u>
<b>Recurring Uses of Funds</b>							
Supplies and Services	10,663,730	12,975,077	12,599,749	13,623,831	5.00%	14,305,022	15,020,274
<b>Net Recurring Funds</b>	<u>2,168,173</u>	<u>-</u>	<u>701,179</u>	<u>(354,453)</u>		<u>(374,676)</u>	<u>(395,909)</u>
<b>Non-recurring "One-time" Sources of Funds</b>							
Subsidy from the General Fund	-	-	-	-	-	-	-
<b>The Bottom Line - Net Recurring Funds</b>	<u>2,168,173</u>	<u>-</u>	<u>701,179</u>	<u>(354,453)</u>		<u>(374,676)</u>	<u>(395,909)</u>
<b>Ending Fund Balance</b>	<u>\$ 4,803,125</u>	<u>\$ 4,710,354</u>	<u>\$ 5,504,304</u>	<u>\$ 5,149,851</u>	<u>9.33%</u>	<u>\$ 4,775,175</u>	<u>\$ 4,379,266</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 2022**

**Resources:**

Current FY 21 Resources as of 5/31/21

Cash	\$ 33,183,213
Misc. Receivable and Prepaid Asset	30,805
Accrued Interest Earnings	4,037
American Rescue Plan (ARPA) Funds	9,785,652
Liabilities	(171,720)
Pending Transfers	17,779,058
Pending Rent Transit Oriented Development	87,043
Pending Court Technology Revenue	23,206
Pending Cable Franchise Fees	127,000
Pending Interest Income	15,205
Pending Grant Funds	184,659
Pending Bond Proceeds	1,000,000
Pending Intergovernmental	940,031
Remaining unspent budget amount for projects in process	(50,217,136)
Net unobligated balances and contingencies	<u>12,771,053</u>

Projected FY22 Resources:

Interest Income	45,616
Court Technology Fee	69,612
Rent Income - Transit Oriented Development (TOD)	270,570
Cable Franchise Fees	254,000
2022 GO Bonds	3,200,000
Public Safety Grant Funds	170,000
American Rescue Plan (ARPA) Funds	9,785,650
Transfer from General and Administrative Services Funds	12,160,718
Transfer from Utility	200,000
Total Future Resources	<u>26,156,166</u>

**Funds available to be committed** 38,927,219

**Additional Projects:**

Bond Program - 2022	
City Jail Upgrade and Expansion	1,400,000
Future Public Safety - Fire Station 6	1,800,000
Cable Franchise Projects	206,160
Court Technology Projects	96,703
Technology Replacements	1,800,000
2022 Public Safety Grants	170,000
Facility Maintenance	950,000
American Rescue Plan (ARP) Projects	19,571,302
Transfer to Other Capital Project Funds (Parks)	1,315,000
Strategic Community Reinvestment/Other Capital Projects	220,657
IT/Public Safety Radio	3,547,351
Radio Replacements	591,225
Fire Station 6 (phase 3 - final phase)	1,100,000
Early Warning System	262,544
Life & Public Safety Generator Program	1,746,300
IDF Cabinets	518,700
Downtown Mural Refresh	85,000
Downtown Infill Streetscape	1,238,941
Downtown Dumpster Screening	270,000
Asphalt Art Program	30,000

Contingencies - represents 2.39% of remaining budgeted funds for active projects at 5/31/21 and new projects	2,007,336
<b>Total Additional Projects</b>	<u>38,927,219</u>

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

**CAPITAL IMPROVEMENTS PROGRAM  
 COMMUNITY DEVELOPMENT CAPITAL BUDGET  
 FISCAL YEAR 2022**

**Resources:**

Current FY 21 Resources as of 5/31/21

Cash	22,017,775
Accrued Interest Earnings	2,456
Liabilities	(14,155)
Pending Grant Receipts	1,476,827
Pending Cares Act Revenue	1,260,250
Pending Neighborhood Partnership Tax	2,859,301
Pending Interest Income	7,781
Remaining unspent budget amount for projects in process	(26,529,956)
Net unobligated balances and contingencies	1,080,279

Projected FY22 Resources:

Community Development Block Grant (CDBG) Revenue	941,058
Interest Income	23,342
Ad Valorem Tax - Neighborhood Partnership	3,561,974
Total Future Resources	4,526,374

<b>Total Resources</b>	<b>5,606,653</b>
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**Additional Projects:**

<b>CDBG Programs -2022</b>	
Enhanced Code Enforcement	90,000
Housing Rehabilitation	180,000
NOTICE - Cox/Kirby/Brake Neighborhood	661,058
Administrative Training	10,000
Neighborhood Partnership Program	3,561,974
Contingencies - represents 3.56% of remaining budgeted funds for active projects at 5/31/21 and new projects	1,103,621
<b>Total Additional Projects</b>	<b>5,606,653</b>

<b>PROJECTED REMAINING UNOBLIGATED FUND BALANCE</b>	<b>\$ -</b>
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**CAPITAL IMPROVEMENTS PROGRAM  
 PARKS CAPITAL BUDGET  
 FISCAL YEAR 2022**

**Resources:**

Current FY 21 Resources as of 5/31/21

Cash	\$ 12,062,744
Accrued Interest Earnings	1,968
Liabilities	(167,403)
Pending Interest Income	5,644
Pending Leisure Program Fee Receipts	36,000
Pending Aquatic Program Fee Receipts	45,000
Pending Rental Receipts	30,000
Pending Intergovernmental Participation	3,000,000
Pending Transfers	1,990,060
Pending Bond Proceeds	3,400,000
Remaining unspent budget amount for projects in process	(19,994,536)
Net unobligated balances and contingencies	<u>409,477</u>

Projected FY22 Resources:

Interest Income	16,931
Leisure Program Fee Receipts	100,000
Aquatic Program Fee Receipts	45,000
Rental Fee Receipts	30,000
2022 GO Bonds	4,600,000
Transfer from Other Capital Project Funds	1,315,000
Transfer from General Fund	1,095,000
Total Future Resources	<u>7,201,931</u>

**Total Resources** 7,611,408

**Additional Projects:**

Bond Program - 2022	
Rosemeade Gym	1,550,000
McInnish Parking Lot	650,000
McInnish Restroom	1,400,000
Downtown Trails	1,000,000
Park Pro-rata projects**	224,494
Leisure Program Equipment Replacement	76,391
Aquatic Program Equipment Replacement	49,970
Leisure Program Marketing	12,726
Parks Strategic Amenity Fund	500,000
Leisure Services Fund	180,000
Hebron Park	1,315,000
Turf Replacement	30,000
Facilities Improvement	190,000
Woodlake Court Lights	185,000
Facilities Murals	40,000

Contingencies - represents 0.77% of remaining budgeted funds for active projects at 5/31/21 and new projects

**Total Additional Projects** \$ 207,827  
\$ 7,611,408

**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 2022**

**Resources:**

Current FY 21 Resources as of 5/31/21

Cash	\$	67,044,229
Accrued Interest Earnings		7,147
Liabilities		(930,099)
Pending Interest Income		27,251
Pending Ad Valorem Tax - Capital Dedicated		4,354,355
Pending Transfers		2,154,817
Pending Intergov. Participation		529,024
Pending Bond Proceeds		17,666,326
Remaining unspent budget amount for projects in process		(87,565,310)
Net unobligated balances and contingencies		<u>3,287,740</u>

Projected FY22 Resources:

Interest Income		81,753
Ad Valorem Tax - Capital Dedicated		3,427,517
2022 GO Bonds		14,280,000
Transfer from General and Administrative Services Funds		2,200,000
Transfer from Solid Waste Fund		1,537,601
Total Future Resources		<u>21,526,871</u>

**Total Resources** 24,814,611

**Additional Projects:**

Bond Program - 2022

Turn Lanes		100,000
Traffic Signals		300,000
Residential Panel Replacement		500,000
Carrollton Heights (NOTICE)		2,380,000
Sandy Lake		100,000
Country Club Dr		1,000,000
Cromwell Drive		1,000,000
Northside Drive		1,290,000
Cemetery Hill Road		2,500,000
Whitlock Lane		1,520,000
Whitlock East (NOTICE)		1,300,000
Whitlock West Neighborhood (NOTICE)		260,000
Study Lane		100,000
Jackson Road		230,000
Main/4th Streets		200,000
Residential Streets		1,500,000
Alley Rehabilitation		1,537,601
Street Corridor Enhancements		1,200,000
Streets Improvements		1,000,000
Ad Valorem Tax - Capital Dedicated		3,427,517
Contingencies - represents 3.09% of remaining budgeted funds for active projects at 5/31/21 and new projects		3,369,493
<b>Total Additional Projects</b>		<u>24,814,611</u>

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

**CAPITAL IMPROVEMENTS PROGRAM  
 DRAINAGE CAPITAL BUDGET  
 FISCAL YEAR 2022**

**Resources:**

Current FY 21 Resources as of 5/31/21

Cash	\$	19,513,815
Accrued Interest Earnings		2,455
Liabilities		(173)
Pending Interest Income		10,043
Pending Transfer		(129,210)
Remaining unspent budget amount for projects in process		(16,167,401)
Net unobligated balances and contingencies		3,229,529

Projected FY22 Resources:

Interest Income		30,128
Total Future Resources		30,128

<b>Total Resources</b>		<b>3,259,657</b>
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**Additional Projects:**

Contingencies - represents 20.16% of remaining budgeted funds for active projects at 5/31/21 and new projects		3,259,657
<b>Total Additional Projects</b>		<b>3,259,657</b>

<b>PROJECTED REMAINING UNOBLIGATED FUND BALANCE</b>	<b>\$</b>	<b>-</b>
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**CAPITAL IMPROVEMENTS PROGRAM  
 TRAFFIC CAPITAL BUDGET  
 FISCAL YEAR 2022**

**Resources:**

Current FY 21 Resources as of 5/31/21

Cash	\$	1,436,430
Accrued Interest Earnings		596
Liabilities		(153,154)
Pending Grant Funds		270,617
Pending Transfers		-
Pending Interest Income		735
Remaining unspent budget amount for projects in process		(1,288,673)
Net unobligated balances and contingencies		266,551

Projected FY22 Resources:

Interest Income		2,204
Total Future Resources		2,204

<b>Total Resources</b>		268,755
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**Additional Projects:**

2022 Traffic Lights		200,000
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Contingencies - represents 4.62% of remaining budgeted funds for active projects at 5/31/21 and new projects		68,755
<b>Total Additional Projects</b>		268,755

**PROJECTED REMAINING**

<b>UNOBLIGATED FUND BALANCE</b>	\$	-
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**CAPITAL IMPROVEMENTS PROGRAM  
 TAX INCREMENT REINVESTMENT ZONE CAPITAL BUDGET  
 FISCAL YEAR 2022**

**Resources:**

Current FY 21 Resources as of 5/31/21

Cash	\$ 2,586,733
Accrued Interest Earnings	563
Pending Interest Income	512
Ad-Valorem - Carrollton	572,411
Remaining unspent budget amount for projects in process	(3,197,470)
Net unobligated balances and contingencies	(37,251)

Projected FY22 Resources:

Interest Income	1,535
Ad Valorem Tax - Increment Financing	561,162
Dallas County Participation	97,349
Total Future Resources	660,046

<b>Total Resources</b>	<b>622,795</b>
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**Additional Projects:**

Reinvestment Zone Future Projects	622,795
<b>Total Additional Projects</b>	<b>622,795</b>

<b>PROJECTED REMAINING UNOBLIGATED FUND BALANCE</b>	<b>\$ -</b>
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**CAPITAL IMPROVEMENTS PROGRAM  
 UTILITY CAPITAL BUDGET  
 FISCAL YEAR 2022**

**Resources:**

Current FY 21 Resources as of 5/31/21

Cash	\$ 20,817,220
Accrued Interest Earnings	2,690
Liabilities	(292,401)
Pending Transfers	3,923,791
Pending Interest Income	8,263
Remaining unspent budget amount for projects in process	(21,980,298)
Net unobligated balances and contingencies	2,479,265

Projected FY22 Resources:

Interest Income	24,790
Transfer from Utility Operating Fund	5,285,770
Total Future Resources	5,310,560

**Total Resources**

7,789,825

**Additional Projects:**

Sandy Lake Rd - Wastewater	135,000
Cromwell	135,000
Northside Dr	545,000
Misc Sewer Project	750,000
Clay Pipe Replacement Program	750,000
Don Cline PS Moderization/Upgrades	2,130,000
Sandy Lake Rd - Water	155,000
Misc Water Project	835,770
Contingencies - represents 5.58% of remaining budgeted funds for active projects at 5/31/21 and new projects	2,354,055
<b>Total Additional Projects</b>	<b>7,789,825</b>

**PROJECTED REMAINING  
 UNOBLIGATED FUND BALANCE**

\$ -



**CAPITAL IMPROVEMENTS PROGRAM  
 GOLF COURSE CAPITAL BUDGET  
 FISCAL YEAR 2022**

**Resources:**

Current FY 21 Resources as of 5/31/21

Cash	\$	84,395
Accrued Interest Earnings		40
Remaining unspent budget amount for projects in process		(70,471)
Net unobligated balances and contingencies		13,964

Projected FY22 Resources:

		-
Transfer from Golf Operating Fund		100,000
Total Future Resources		100,000

<b>Total Resources</b>		113,964
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**Additional Golf Course Projects:**

Golf Course Equipment & Improvements		13,964
Contingencies - represents 87.75% of remaining budgeted funds for active projects at 5/31/21 and new projects		100,000

<b>Total Additional Projects</b>		113,964
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<b>PROJECTED REMAINING UNOBLIGATED FUND BALANCE</b>	<b>\$</b>	<b>-</b>
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**CARROLLTON**  
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# Capital Improvement Plan

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



**CARROLLTON**  
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## **CIPAC Recommendation Fiscal Year 2022 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 debt capacity changes occur, projects previously approved by the voters can be moved up or delayed 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. Outside funding sources, such as funding from the State or Counties, 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 project plan represents the capital spending recommendations for the upcoming fiscal year and current voter-approved projects scheduled for future years.

Additional specific recommendations are as follows:

### **Funding Recommendations**

Any additional surplus, year-end non-recurring funds should be used towards the following programs in priority order:

- 1) **Sidewalks**
- 2) **Intersection Improvements**
- 3) **Residential Street Lights**
- 4) **Alleys**

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



**CARROLLTON**  
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### FY 2021-2025 Capital Improvement Plan (\$000's)

CIP	2021	2022	2023	2024	2025	TOTALS
<b>SUMMARY</b>						
Parks	3,400	4,600	2,250	3,500	3,500	\$ 17,250
Streets	26,150	26,132	23,115	16,725	12,705	\$ 104,827
Water & Wastewater	3,100	5,285	3,900	3,900	3,900	\$ 20,085
Drainage	-	-	750	2,500	2,500	\$ 5,750
Public Safety	1,000	3,200	1,000	2,500	2,500	\$ 10,200
Facilities	-	-	-	-	-	\$ -
<b>TOTALS</b>	<b>\$ 33,650</b>	<b>\$ 39,217</b>	<b>\$ 31,015</b>	<b>\$ 29,125</b>	<b>\$ 25,105</b>	<b>\$ 158,112</b>

CIP	2021	2022	2023	2024	2025	TOTALS
<b>SUMMARY OF SOURCES</b>						
GO Bond Program	22,000	22,795	22,615	20,725	16,705	\$ 104,840
Other Sources	8,550	11,137	4,500	4,500	4,500	\$ 25,213
Revenue Bond Program	-	-	-	-	-	\$ -
Water Replacement Program	2,100	2,970	1,780	1,900	1,900	\$ 9,891
Wastewater Replacement Program	1,000	2,315	2,120	2,000	2,000	\$ 7,185
<b>TOTALS</b>	<b>\$ 31,489</b>	<b>\$ 30,395</b>	<b>\$ 31,015</b>	<b>\$ 29,125</b>	<b>\$ 25,105</b>	<b>\$ 147,129</b>

CIP	2021	2022	2023	2024	2025	TOTALS
<b>SUMMARY OF BOND PROGRAM</b>						
Streets	17,600	14,995	18,615	12,225	8,205	\$ 71,640
Drainage	-	-	750	2,500	2,500	\$ 5,750
Parks	3,400	4,600	2,250	3,500	3,500	\$ 17,250
Public Safety	1,000	3,200	1,000	2,500	2,500	\$ 10,200
Facilities	-	-	-	-	-	\$ -
<b>TOTALS</b>	<b>\$ 22,000</b>	<b>\$ 22,795</b>	<b>\$ 22,615</b>	<b>\$ 20,725</b>	<b>\$ 16,705</b>	<b>\$ 104,840</b>

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

CIP	2021	2022	2023	2024	2025	TOTALS
<b>BOND PROGRAM - STREETS:</b>						
Turn Lanes	100	100	200	100	100	600
Traffic Signals	300	300	450	300	300	1,650
Residential Panel Replacement	100	500	1,500	500	500	3,100
Northcrest Estates (NOTICE)	3,690					3,690
Crosby Estates (NOTICE)	2,950					2,950
Northland Estates (NOTICE)	2,240					2,240
Carrollton Heights (NOTICE)	2,410	2,380				4,790
Sandy Lake	3,040	100				3,140
Country Club Dr	1,870	1,000				2,870
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		1,500	630	1,900	2,000	6,030
<b>FUTURE PLANNING (SUBJECT TO BOND ELECTION):</b>						
McCoy Road		190	1,650	1,460		3,300
Standridge Road			120	1,045	925	2,090
Jackson Road West				345	2,630	2,975
Peters Colony		125	1,085	960		2,170
Brake, Cox, & Kirby		175	1,185	1,015		2,375
Denton Road		225	1,225	4,600	1,750	7,800
						-
<b>TOTAL BOND PROGRAM - STREETS</b>	<b>\$ 17,600</b>	<b>\$ 14,995</b>	<b>\$ 18,615</b>	<b>\$ 12,225</b>	<b>\$ 8,205</b>	<b>\$ 71,640</b>
<b>OTHER FUNDING SOURCES:</b>						
Street Rehab Program (AV Tax)	4,354	3,838	4,500	4,500	4,500	21,692
Alley Rehab Program (Solid Waste)	1,337	1,537				\$ 2,874
<b>Neighborhood Partnership</b>						
Sidewalk Improvements	600	600				1,200
Residential Panel Replacement	600	1,000				1,600
NOTICE - AW Perry	525					525
NOTICE - Duncan Heights	300					300
NOTICE - Northcrest Estates	834					834
NOTICE - Carrollton Heights		1,000				1,000
Contingency		962				962
<b>TOTAL Neighborhood Partnership</b>	<b>2,859</b>	<b>3,562</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,421</b>
<b>ATB's</b>						
Corridor Enhancements		1,200				\$ 1,200
Streets Maintenance		1,000				\$ 1,000
<b>TOTAL ATB's</b>	<b>-</b>	<b>2,200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 2,200</b>



<b>STREETS</b>	\$ 8,550	\$ 11,137	\$ 4,500	\$ 4,500	\$ 4,500	\$ 33,187
<b>STREET FUNDS TOTAL</b>	\$ 26,150	\$ 26,132	\$ 23,115	\$ 16,725	\$ 12,705	\$ 104,827
<b>BOND PROGRAM - DRAINAGE:</b>						
Localized Drainage Projects				500	500	1,000
Large Drainage Project				2,000	2,000	4,000
Denton Road Drainage Improvements			750			750
<b>TOTAL BOND PROGRAM - DRAINAGE</b>	\$ -	\$ -	\$ 750	\$ 2,500	\$ 2,500	\$ 5,750
<b>WATER &amp; WASTEWATER REHAB PROGRAM:</b>						
<b>WASTEWATER PROJECTS</b>						
Country Club Drive	375					375
Sandy Lake Rd		135	80			215
Cromwell		135	85			220
Northside Dr		545	205			750
Whitlock Neighborhood			130			130
Whitlock Rd			40			40
Cemetery Hill			80			80
Jackson Rd			75			75
Misc Sewer Project	625	750	675	1,250	1,250	4,550
Clay Pipe Replacement Program		750	750	750	750	3,000
<b>TOTAL WASTEWATER</b>	<b>1,000</b>	<b>2,315</b>	<b>2,120</b>	<b>2,000</b>	<b>2,000</b>	<b>9,435</b>
<b>WATER PROJECTS</b>						
Don Cline PS Moderization/Upgrades	1,100	2,130	770			4,000
Belaire Heights						-
Crosby Estates	50					50
Carrollton Heights	50					50
Sandy Lake Rd		155				155
Whitlock Rd			160			160
Cemetery Hill			430			430
Misc Water Project	900	685	420	1,900	1,900	5,805
<b>TOTAL WATER</b>	<b>\$ 2,100</b>	<b>\$ 2,970</b>	<b>\$ 1,780</b>	<b>\$ 1,900</b>	<b>\$ 1,900</b>	<b>\$ 10,650</b>
<b>FUND</b>	<b>\$ 3,100</b>	<b>\$ 5,285</b>	<b>\$ 3,900</b>	<b>\$ 3,900</b>	<b>\$ 3,900</b>	<b>\$ 20,085</b>
<b>WATER/SEWER</b>						
						-
<b>TOTAL BOND PROGRAM - WATER/SEWER</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL WATER AND WASTEWATER</b>	<b>\$ 3,100</b>	<b>\$ 5,285</b>	<b>\$ 3,900</b>	<b>\$ 3,900</b>	<b>\$ 3,900</b>	<b>\$ 20,085</b>
<b>TOTAL PUBLIC WORKS</b>	<b>\$ 29,250</b>	<b>\$ 31,417</b>	<b>\$ 27,765</b>	<b>\$ 23,125</b>	<b>\$ 19,105</b>	<b>\$ 130,662</b>

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

<b>CIP</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>TOTALS</b>
<b>BOND PROGRAM:</b>						
Rosemeade Gym	2,000	1,550				\$ 3,550
McInnish Parking Lot	100	650				\$ 750
McInnish Bathroom	1,100	1,400	1,000			\$ 3,500
Downtown Trails	200	1,000				\$ 1,200
Crosby Rec Center			1,250			\$ 1,250
Misc Parks				3,500	3,500	\$ 7,000
<b>TOTALS</b>	<b>\$ 3,400</b>	<b>\$ 4,600</b>	<b>\$ 2,250</b>	<b>\$ 3,500</b>	<b>\$ 3,500</b>	<b>\$ 17,250</b>

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

<b>CIP</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>TOTALS</b>
<b>BOND PROGRAM:</b>						
Fire Station 6		1,800	1,000			\$ 2,800
City Jail Upgrade & Expansion	1,000	1,400				\$ 2,400
Misc Public Safety				2,500	2,500	\$ 5,000
<b>TOTALS</b>	<b>\$ 1,000</b>	<b>\$ 3,200</b>	<b>\$ 1,000</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>	<b>\$ 10,200</b>



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

**TAX LEVY ANALYSIS**

**Market value:**

Real property:	
Land	\$ 4,189,654,337
Improvements	13,137,033,307
Business personal property	3,801,954,737
	<u>21,128,642,381</u>

**Less property exemptions:**

<u>Type</u>	
Homestead	1,566,921,155
Over 65	501,249,782
Disabled	20,246,204
Disabled veterans	40,368,195
Totally exempt	1,039,207,280
Agricultural	58,312,564
Freeport	913,715,124
Capped value	117,119,165
Low income housing	13,005,040
Other exemptions	5,011,288
	<u>4,275,155,797</u>

<b>Certified Assessed Valuation</b>	16,853,486,584
<b>Property Under Protest**</b>	410,076,971
<b>Net taxable value</b>	17,263,563,555
<b>TIRZ Incremental Value</b>	(235,980,752)
<b>Total Estimated Taxable Value</b>	17,027,582,803
<b>Rate per \$100.00</b>	<u>0.582500</u>
<b>Total tax levy</b>	99,185,670
<b>Estimated percent collection</b>	<u>98.0%</u>
<b>Estimated current tax collection*</b>	<u>\$ 97,677,806</u>

	PERCENT	RATE	AMOUNT
<u>Debt service needs</u>			
G.O. debt service*	23.98%	0.139693	\$ 23,786,463
<u>Operating needs</u>			
General Fund	65.14%	0.379461	\$ 63,320,775
Economic Development	3.68%	0.021460	\$ 3,581,076
Neighborhood Part.	3.66%	0.021346	\$ 3,561,974
Capital Dedicated	3.53%	0.020540	\$ 3,427,517
Sub-total - Operating	76.02%	0.442807	73,891,343
<b>Total</b>	<b>100.00%</b>	<b>0.582500</b>	<b>\$ 97,677,806</b>

\*Debt Service amount is calculated on a 100% collection rate per Tax Code Ch. 26

**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%
2021	12,959,747,549	3,213,902,960	16,173,650,509	0.587500	3.51%
2022	16,853,486,584	410,076,791	17,263,563,375	0.582500	12.64%

### 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 2012		FY 2021		FY 2022		FY 21 to FY 22 Change	% Change
	Total	% of Total	Total	% of Total	Total	% of Total		
REAL: RESIDENTIAL SINGLE FAMILY, MOBILE HOMES	\$ 4,149,576,923	46.19%	\$ 7,575,521,383	47.23%	\$ 8,051,001,405	46.64%	\$ 475,480,022	6.28%
REAL: COMMERCIAL, INDUSTRIAL AND OTHER	3,342,700,118	37.21%	6,415,145,491	40.01%	6,627,679,339	38.39%	\$ 212,533,848	3.31%
BPP: COMMERCIAL AND INDUSTRIAL	1,491,000,016	16.60%	2,048,387,212	12.77%	2,584,882,811	14.97%	\$ 536,495,599	26.19%
GRAND TOTALS	\$ 8,983,277,127	100.00%	\$ 16,039,054,086	100.00%	\$ 17,263,563,555	100.00%	\$ 1,224,509,469	7.63%
Tax Rate	\$ 0.617875		\$ 0.587500		\$ 0.587500		\$ -	0.00%
Average Homestead Market Value	\$ 176,862		\$ 279,576		\$ 293,910		\$ 14,334	5.13%
Average Homestead Taxable Value	\$ 141,517		\$ 217,627		\$ 229,878		\$ 12,251	5.63%
Average Homestead Tax Bill	\$ 874		\$ 1,279		\$ 1,351		\$ 72	5.63%
Tax Bill per \$100,000 Market Value of Homestead	\$ 494		\$ 470		\$ 470		\$ -	0.00%

\*Table is reflective of taxable value that is net of capped amounts.



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



# Outstanding Indebtedness

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



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

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

<b>FYE</b>	<b>Principal</b>	<b>Interest</b>	<b>Debt Service</b>
2021	\$ 15,390,000.00	\$ 7,533,882.55	\$ 22,923,882.55
2022	15,505,000.00	7,832,773.75	23,337,773.75
2023	15,475,000.00	6,929,505.02	22,404,505.02
2024	15,600,000.00	6,214,455.02	21,814,455.02
2025	16,330,000.00	5,481,867.52	21,811,867.52
2026	15,505,000.00	4,803,437.52	20,308,437.52
2027	14,845,000.00	4,067,037.52	18,912,037.52
2028	14,105,000.00	3,415,287.52	17,520,287.52
2029	13,640,000.00	2,783,581.26	16,423,581.26
2030	12,455,000.00	2,205,668.76	14,660,668.76
2031	11,900,000.00	1,695,700.00	13,595,700.00
2032	10,870,000.00	1,212,925.00	12,082,925.00
2033	9,545,000.00	800,612.50	10,345,612.50
2034	7,455,000.00	452,087.50	7,907,087.50
2035	4,535,000.00	194,050.00	4,729,050.00
2036	1,610,000.00	32,200.00	1,642,200.00
<b>Total</b>	<b>\$194,765,000.00</b>	<b>\$55,655,071.44</b>	<b>\$250,420,071.44</b>

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

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

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Refunding Interest Transfer</u>	<u>Debt Service</u>	<u>FYE 9/30 Debt Service</u>
2/15/2021		181,931.25		181,931.25	
6/8/2021 <sup>(1)</sup>			104,921.28	104,921.28	
8/15/2021	740,000.00	14,800.00	754,800.00	754,800.00	1,041,652.53
2/15/2022					
8/15/2022					
2/15/2023					
8/15/2023					
2/15/2024					
8/15/2024					
2/15/2025					
8/15/2025					
2/15/2026					
8/15/2026					
2/15/2027					
8/15/2027					
2/15/2028					
8/15/2028					
2/15/2029					
8/15/2029					
2/15/2030					
8/15/2030					
<b>Total</b>	<b><u>\$740,000.00</u></b>	<b><u>\$196,731.25</u></b>	<b><u>\$859,721.28</u></b>	<b><u>\$1,041,652.53</u></b>	<b><u>\$1,041,652.53</u></b>

<sup>(1)</sup> Represents interest contributed to refunding of 2011 bonds by 2021 bonds

**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>
2/15/2021		100,531.25	100,531.25	
8/15/2021	1,970,000.00	100,531.25	2,070,531.25	2,171,062.50
2/15/2022		61,131.25	61,131.25	
8/15/2022	1,765,000.00	61,131.25	1,826,131.25	1,887,262.50
2/15/2023		25,831.25	25,831.25	
8/15/2023	955,000.00	25,831.25	980,831.25	1,006,662.50
2/15/2024		11,506.25	11,506.25	
8/15/2024	395,000.00	11,506.25	406,506.25	418,012.50
2/15/2025		6,075.00	6,075.00	
8/15/2025	<u>405,000.00</u>	<u>6,075.00</u>	<u>411,075.00</u>	<u>417,150.00</u>
<b>Total</b>	<b><u>\$5,490,000.00</u></b>	<b><u>\$410,150.00</u></b>	<b><u>\$5,900,150.00</u></b>	<b><u>\$5,900,150.00</u></b>

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

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Debt Service</u>	<u>FYE 9/30 Debt Service</u>
2/15/2021		133,987.50	133,987.50	
8/15/2021	425,000.00	133,987.50	558,987.50	692,975.00
2/15/2022		127,612.50	127,612.50	
8/15/2022	435,000.00	127,612.50	562,612.50	690,225.00
2/15/2023		121,087.50	121,087.50	
8/15/2023	450,000.00	121,087.50	571,087.50	692,175.00
2/15/2024		114,337.50	114,337.50	
8/15/2024	465,000.00	114,337.50	579,337.50	693,675.00
2/15/2025		106,200.00	106,200.00	
8/15/2025	480,000.00	106,200.00	586,200.00	692,400.00
2/15/2026		97,800.00	97,800.00	
8/15/2026	495,000.00	97,800.00	592,800.00	690,600.00
2/15/2027		87,900.00	87,900.00	
8/15/2027	515,000.00	87,900.00	602,900.00	690,800.00
2/15/2028		77,600.00	77,600.00	
8/15/2028	535,000.00	77,600.00	612,600.00	690,200.00
2/15/2029		66,900.00	66,900.00	
8/15/2029	555,000.00	66,900.00	621,900.00	688,800.00
2/15/2030		55,800.00	55,800.00	
8/15/2030	580,000.00	55,800.00	635,800.00	691,600.00
2/15/2031		42,750.00	42,750.00	
8/15/2031	605,000.00	42,750.00	647,750.00	690,500.00
2/15/2032		29,137.50	29,137.50	
8/15/2032	635,000.00	29,137.50	664,137.50	693,275.00
2/15/2033		14,850.00	14,850.00	
8/15/2033	<u>660,000.00</u>	<u>14,850.00</u>	<u>674,850.00</u>	<u>689,700.00</u>
<b>Total</b>	<b><u>\$6,835,000.00</u></b>	<b><u>\$2,151,925.00</u></b>	<b><u>\$8,986,925.00</u></b>	<b><u>\$8,986,925.00</u></b>

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

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Debt Service</u>	<u>FYE 9/30 Debt Service</u>
2/15/2021		261,546.88	261,546.88	
8/15/2021	900,000.00	261,546.88	1,161,546.88	1,423,093.76
2/15/2022		248,046.88	248,046.88	
8/15/2022	925,000.00	248,046.88	1,173,046.88	1,421,093.76
2/15/2023		234,171.88	234,171.88	
8/15/2023	955,000.00	234,171.88	1,189,171.88	1,423,343.76
2/15/2024		219,846.88	219,846.88	
8/15/2024	980,000.00	219,846.88	1,199,846.88	1,419,693.76
2/15/2025		205,146.88	205,146.88	
8/15/2025	1,015,000.00	205,146.88	1,220,146.88	1,425,293.76
2/15/2026		189,921.88	189,921.88	
8/15/2026	1,050,000.00	189,921.88	1,239,921.88	1,429,843.76
2/15/2027		174,171.88	174,171.88	
8/15/2027	1,090,000.00	174,171.88	1,264,171.88	1,438,343.76
2/15/2028		157,821.88	157,821.88	
8/15/2028	1,125,000.00	157,821.88	1,282,821.88	1,440,643.76
2/15/2029		140,243.75	140,243.75	
8/15/2029	1,165,000.00	140,243.75	1,305,243.75	1,445,487.50
2/15/2030		121,312.50	121,312.50	
8/15/2030	1,205,000.00	121,312.50	1,326,312.50	1,447,625.00
2/15/2031		98,718.75	98,718.75	
8/15/2031	1,250,000.00	98,718.75	1,348,718.75	1,447,437.50
2/15/2032		75,281.25	75,281.25	
8/15/2032	1,290,000.00	75,281.25	1,365,281.25	1,440,562.50
2/15/2033		51,093.75	51,093.75	
8/15/2033	1,340,000.00	51,093.75	1,391,093.75	1,442,187.50
2/15/2034		25,968.75	25,968.75	
8/15/2034	<u>1,385,000.00</u>	<u>25,968.75</u>	<u>1,410,968.75</u>	<u>1,436,937.50</u>
<b>Total</b>	<b><u>\$15,675,000.00</u></b>	<b><u>\$4,406,587.58</u></b>	<b><u>\$20,081,587.58</u></b>	<b><u>\$20,081,587.58</u></b>

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

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Debt Service</u>	<u>FYE 9/30 Debt Service</u>
2/15/2021		543,105.63	543,105.63	
8/15/2021	2,640,000.00	543,105.63	3,183,105.63	3,726,211.26
2/15/2022		477,105.63	477,105.63	
8/15/2022	2,770,000.00	477,105.63	3,247,105.63	3,724,211.26
2/15/2023		407,855.63	407,855.63	
8/15/2023	2,915,000.00	407,855.63	3,322,855.63	3,730,711.26
2/15/2024		334,980.63	334,980.63	
8/15/2024	3,065,000.00	334,980.63	3,399,980.63	3,734,961.26
2/15/2025		258,355.63	258,355.63	
8/15/2025	3,215,000.00	258,355.63	3,473,355.63	3,731,711.26
2/15/2026		222,990.63	222,990.63	
8/15/2026	2,200,000.00	222,990.63	2,422,990.63	2,645,981.26
2/15/2027		167,990.63	167,990.63	
8/15/2027	925,000.00	167,990.63	1,092,990.63	1,260,981.26
2/15/2028		149,490.63	149,490.63	
8/15/2028	965,000.00	149,490.63	1,114,490.63	1,263,981.26
2/15/2029		135,015.63	135,015.63	
8/15/2029	995,000.00	135,015.63	1,130,015.63	1,265,031.26
2/15/2030		120,090.63	120,090.63	
8/15/2030	1,025,000.00	120,090.63	1,145,090.63	1,265,181.26
2/15/2031		104,075.00	104,075.00	
8/15/2031	1,000,000.00	104,075.00	1,104,075.00	1,208,150.00
2/15/2032		87,825.00	87,825.00	
8/15/2032	1,090,000.00	87,825.00	1,177,825.00	1,265,650.00
2/15/2033		70,112.50	70,112.50	
8/15/2033	1,125,000.00	70,112.50	1,195,112.50	1,265,225.00
2/15/2034		50,425.00	50,425.00	
8/15/2034	1,160,000.00	50,425.00	1,210,425.00	1,260,850.00
2/15/2035		30,125.00	30,125.00	
8/15/2035	<u>1,205,000.00</u>	<u>30,125.00</u>	<u>1,235,125.00</u>	<u>1,265,250.00</u>
<b>Total</b>	<b><u>\$26,295,000.00</u></b>	<b><u>\$6,319,087.60</u></b>	<b><u>\$32,614,087.60</u></b>	<b><u>\$32,614,087.60</u></b>



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

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Debt Service</u>	<u>FYE 9/30 Debt Service</u>
2/15/2021		475,025.00	475,025.00	
8/15/2021	2,040,000.00	475,025.00	2,515,025.00	2,990,050.00
2/15/2022		424,025.00	424,025.00	
8/15/2022	2,145,000.00	424,025.00	2,569,025.00	2,993,050.00
2/15/2023		370,400.00	370,400.00	
8/15/2023	2,255,000.00	370,400.00	2,625,400.00	2,995,800.00
2/15/2024		314,025.00	314,025.00	
8/15/2024	2,365,000.00	314,025.00	2,679,025.00	2,993,050.00
2/15/2025		254,900.00	254,900.00	
8/15/2025	2,480,000.00	254,900.00	2,734,900.00	2,989,800.00
2/15/2026		192,900.00	192,900.00	
8/15/2026	2,595,000.00	192,900.00	2,787,900.00	2,980,800.00
2/15/2027		128,025.00	128,025.00	
8/15/2027	2,715,000.00	128,025.00	2,843,025.00	2,971,050.00
2/15/2028		87,300.00	87,300.00	
8/15/2028	1,390,000.00	87,300.00	1,477,300.00	1,564,600.00
2/15/2029		66,450.00	66,450.00	
8/15/2029	1,435,000.00	66,450.00	1,501,450.00	1,567,900.00
2/15/2030		44,925.00	44,925.00	
8/15/2030	1,475,000.00	44,925.00	1,519,925.00	1,564,850.00
2/15/2031		22,800.00	22,800.00	
8/15/2031	<u>1,520,000.00</u>	<u>22,800.00</u>	<u>1,542,800.00</u>	<u>1,565,600.00</u>
<b>Total</b>	<b><u>\$22,415,000.00</u></b>	<b><u>\$4,761,550.00</u></b>	<b><u>\$27,176,550.00</u></b>	<b><u>\$27,176,550.00</u></b>

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

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Debt Service</u>	<u>FYE 9/30 Debt Service</u>
2/15/2021		322,662.50	322,662.50	
8/15/2021	1,090,000.00	322,662.50	1,412,662.50	1,735,325.00
2/15/2022		307,675.00	307,675.00	
8/15/2022	1,120,000.00	307,675.00	1,427,675.00	1,735,350.00
2/15/2023		292,275.00	292,275.00	
8/15/2023	1,150,000.00	292,275.00	1,442,275.00	1,734,550.00
2/15/2024		269,275.00	269,275.00	
8/15/2024	1,195,000.00	269,275.00	1,464,275.00	1,733,550.00
2/15/2025		245,375.00	245,375.00	
8/15/2025	1,245,000.00	245,375.00	1,490,375.00	1,735,750.00
2/15/2026		220,475.00	220,475.00	
8/15/2026	1,290,000.00	220,475.00	1,510,475.00	1,730,950.00
2/15/2027		194,675.00	194,675.00	
8/15/2027	1,345,000.00	194,675.00	1,539,675.00	1,734,350.00
2/15/2028		161,050.00	161,050.00	
8/15/2028	1,410,000.00	161,050.00	1,571,050.00	1,732,100.00
2/15/2029		125,800.00	125,800.00	
8/15/2029	1,480,000.00	125,800.00	1,605,800.00	1,731,600.00
2/15/2030		96,200.00	96,200.00	
8/15/2030	1,540,000.00	96,200.00	1,636,200.00	1,732,400.00
2/15/2031		65,400.00	65,400.00	
8/15/2031	1,605,000.00	65,400.00	1,670,400.00	1,735,800.00
2/15/2032		33,300.00	33,300.00	
8/15/2032	<u>1,665,000.00</u>	<u>33,300.00</u>	<u>1,698,300.00</u>	<u>1,731,600.00</u>
<b>Total</b>	<b><u>\$16,135,000.00</u></b>	<b><u>\$4,668,325.00</u></b>	<b><u>\$20,803,325.00</u></b>	<b><u>\$20,803,325.00</u></b>

**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>
2/15/2021		368,106.25	368,106.25	
8/15/2021	1,000,000.00	368,106.25	1,368,106.25	1,736,212.50
2/15/2022		343,106.25	343,106.25	
8/15/2022	1,045,000.00	343,106.25	1,388,106.25	1,731,212.50
2/15/2023		316,981.25	316,981.25	
8/15/2023	1,100,000.00	316,981.25	1,416,981.25	1,733,962.50
2/15/2024		289,481.25	289,481.25	
8/15/2024	1,155,000.00	289,481.25	1,444,481.25	1,733,962.50
2/15/2025		260,606.25	260,606.25	
8/15/2025	1,210,000.00	260,606.25	1,470,606.25	1,731,212.50
2/15/2026		230,356.25	230,356.25	
8/15/2026	1,275,000.00	230,356.25	1,505,356.25	1,735,712.50
2/15/2027		198,481.25	198,481.25	
8/15/2027	1,335,000.00	198,481.25	1,533,481.25	1,731,962.50
2/15/2028		165,106.25	165,106.25	
8/15/2028	1,405,000.00	165,106.25	1,570,106.25	1,735,212.50
2/15/2029		129,981.25	129,981.25	
8/15/2029	1,475,000.00	129,981.25	1,604,981.25	1,734,962.50
2/15/2030		100,481.25	100,481.25	
8/15/2030	1,535,000.00	100,481.25	1,635,481.25	1,735,962.50
2/15/2031		77,456.25	77,456.25	
8/15/2031	1,580,000.00	77,456.25	1,657,456.25	1,734,912.50
2/15/2032		52,768.75	52,768.75	
8/15/2032	1,630,000.00	52,768.75	1,682,768.75	1,735,537.50
2/15/2033		27,300.00	27,300.00	
8/15/2033	<u>1,680,000.00</u>	27,300.00	<u>1,707,300.00</u>	<u>1,734,600.00</u>
<b>Total</b>	<b><u>\$17,425,000.00</u></b>	<b><u>\$5,120,425.00</u></b>	<b><u>\$22,545,425.00</u></b>	<b><u>\$22,545,425.00</u></b>

**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>
2/15/2021		956,050.00	956,050.00	
8/15/2021	3,680,000.00	956,050.00	4,636,050.00	5,592,100.00
2/15/2022		864,050.00	864,050.00	
8/15/2022	2,865,000.00	864,050.00	3,729,050.00	4,593,100.00
2/15/2023		792,425.00	792,425.00	
8/15/2023	2,940,000.00	792,425.00	3,732,425.00	4,524,850.00
2/15/2024		718,925.00	718,925.00	
8/15/2024	3,090,000.00	718,925.00	3,808,925.00	4,527,850.00
2/15/2025		641,675.00	641,675.00	
8/15/2025	3,245,000.00	641,675.00	3,886,675.00	4,528,350.00
2/15/2026		560,550.00	560,550.00	
8/15/2026	3,405,000.00	560,550.00	3,965,550.00	4,526,100.00
2/15/2027		475,425.00	475,425.00	
8/15/2027	3,570,000.00	475,425.00	4,045,425.00	4,520,850.00
2/15/2028		386,175.00	386,175.00	
8/15/2028	3,755,000.00	386,175.00	4,141,175.00	4,527,350.00
2/15/2029		292,300.00	292,300.00	
8/15/2029	3,940,000.00	292,300.00	4,232,300.00	4,524,600.00
2/15/2030		193,800.00	193,800.00	
8/15/2030	2,375,000.00	193,800.00	2,568,800.00	2,762,600.00
2/15/2031		134,425.00	134,425.00	
8/15/2031	1,485,000.00	134,425.00	1,619,425.00	1,753,850.00
2/15/2032		97,300.00	97,300.00	
8/15/2032	1,560,000.00	97,300.00	1,657,300.00	1,754,600.00
2/15/2033		66,100.00	66,100.00	
8/15/2033	1,620,000.00	66,100.00	1,686,100.00	1,752,200.00
2/15/2034		33,700.00	33,700.00	
8/15/2034	<u>1,685,000.00</u>	33,700.00	<u>1,718,700.00</u>	<u>1,752,400.00</u>
<b>Total</b>	<b><u>\$39,215,000.00</u></b>	<b><u>\$12,425,800.00</u></b>	<b><u>\$51,640,800.00</u></b>	<b><u>\$51,640,800.00</u></b>

**City of Carrollton, Texas**  
**General Obligation Bonds, Series 2020**

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Debt Service</u>	<u>FYE 9/30 Debt Service</u>
2/15/2021		455,100.00	455,100.00	
8/15/2021	905,000.00	455,100.00	1,360,100.00	1,815,200.00
2/15/2022		432,475.00	432,475.00	
8/15/2022	955,000.00	432,475.00	1,387,475.00	1,819,950.00
2/15/2023		408,600.00	408,600.00	
8/15/2023	1,005,000.00	408,600.00	1,413,600.00	1,822,200.00
2/15/2024		383,475.00	383,475.00	
8/15/2024	1,055,000.00	383,475.00	1,438,475.00	1,821,950.00
2/15/2025		357,100.00	357,100.00	
8/15/2025	1,105,000.00	357,100.00	1,462,100.00	1,819,200.00
2/15/2026		329,475.00	329,475.00	
8/15/2026	1,160,000.00	329,475.00	1,489,475.00	1,818,950.00
2/15/2027		300,475.00	300,475.00	
8/15/2027	1,220,000.00	300,475.00	1,520,475.00	1,820,950.00
2/15/2028		269,975.00	269,975.00	
8/15/2028	1,280,000.00	269,975.00	1,549,975.00	1,819,950.00
2/15/2029		237,975.00	237,975.00	
8/15/2029	1,345,000.00	237,975.00	1,582,975.00	1,820,950.00
2/15/2030		204,350.00	204,350.00	
8/15/2030	1,410,000.00	204,350.00	1,614,350.00	1,818,700.00
2/15/2031		169,100.00	169,100.00	
8/15/2031	1,480,000.00	169,100.00	1,649,100.00	1,818,200.00
2/15/2032		132,100.00	132,100.00	
8/15/2032	1,555,000.00	132,100.00	1,687,100.00	1,819,200.00
2/15/2033		101,000.00	101,000.00	
8/15/2033	1,620,000.00	101,000.00	1,721,000.00	1,822,000.00
2/15/2034		68,600.00	68,600.00	
8/15/2034	1,680,000.00	68,600.00	1,748,600.00	1,817,200.00
2/15/2035		35,000.00	35,000.00	
8/15/2035	<u>1,750,000.00</u>	<u>35,000.00</u>	<u>1,785,000.00</u>	<u>1,820,000.00</u>
<b>Total</b>	<b><u>\$19,525,000.00</u></b>	<b><u>\$7,769,600.00</u></b>	<b><u>\$27,294,600.00</u></b>	<b><u>\$27,294,600.00</u></b>

**City of Carrollton, Texas**  
**General Obligation Improvement and Refunding Bonds, Series 2021**

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Debt Service</u>	<u>FYE 9/30 Debt Service</u>
2/15/2021		-	-	
8/15/2021		-	-	-
2/15/2022		730,193.73	730,193.73	
8/15/2022	1,480,000.00	532,125.00	2,012,125.00	2,742,318.73
2/15/2023		495,125.00	495,125.00	
8/15/2023	1,750,000.00	495,125.00	2,245,125.00	2,740,250.00
2/15/2024		451,375.00	451,375.00	
8/15/2024	1,835,000.00	451,375.00	2,286,375.00	2,737,750.00
2/15/2025		405,500.00	405,500.00	
8/15/2025	1,930,000.00	405,500.00	2,335,500.00	2,741,000.00
2/15/2026		357,250.00	357,250.00	
8/15/2026	2,035,000.00	357,250.00	2,392,250.00	2,749,500.00
2/15/2027		306,375.00	306,375.00	
8/15/2027	2,130,000.00	306,375.00	2,436,375.00	2,742,750.00
2/15/2028		253,125.00	253,125.00	
8/15/2028	2,240,000.00	253,125.00	2,493,125.00	2,746,250.00
2/15/2029		197,125.00	197,125.00	
8/15/2029	1,250,000.00	197,125.00	1,447,125.00	1,644,250.00
2/15/2030		165,875.00	165,875.00	
8/15/2030	1,310,000.00	165,875.00	1,475,875.00	1,641,750.00
2/15/2031		133,125.00	133,125.00	
8/15/2031	1,375,000.00	133,125.00	1,508,125.00	1,641,250.00
2/15/2032		98,750.00	98,750.00	
8/15/2032	1,445,000.00	98,750.00	1,543,750.00	1,642,500.00
2/15/2033		69,850.00	69,850.00	
8/15/2033	1,500,000.00	69,850.00	1,569,850.00	1,639,700.00
2/15/2034		47,350.00	47,350.00	
8/15/2034	1,545,000.00	47,350.00	1,592,350.00	1,639,700.00
2/15/2035		31,900.00	31,900.00	
8/15/2035	1,580,000.00	31,900.00	1,611,900.00	1,643,800.00
2/15/2036		16,100.00	16,100.00	
8/15/2036	<u>1,610,000.00</u>	<u>16,100.00</u>	<u>1,626,100.00</u>	1,642,200.00
<b>Total</b>	<b><u>\$25,015,000.00</u></b>	<b><u>\$7,319,968.73</u></b>	<b><u>\$32,334,968.73</u></b>	<b><u>\$32,334,968.73</u></b>

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

<b>FYE</b>	<b>Principal</b>	<b>Interest</b>	<b>Debt Service</b>
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
<b>Total</b>	<b>\$11,890,000.00</b>	<b>\$3,090,600.00</b>	<b>\$14,980,600.00</b>

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

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Debt Service</u>	<u>FYE 9/30 Debt Service</u>
11/01/20		55,975.00	55,975.00	
05/01/21	1,220,000.00	55,975.00	1,275,975.00	1,331,950.00
11/01/21		31,575.00	31,575.00	
05/01/22	1,265,000.00	31,575.00	1,296,575.00	1,328,150.00
11/01/22		12,600.00	12,600.00	
05/01/23	<u>840,000.00</u>	<u>12,600.00</u>	<u>852,600.00</u>	<u>865,200.00</u>
<b>Total</b>	<b><u>\$3,325,000.00</u></b>	<b><u>\$200,300.00</u></b>	<b><u>\$3,525,300.00</u></b>	<b><u>\$3,525,300.00</u></b>



**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>
11/01/20		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>
<b>Total</b>	<b><u>\$8,565,000.00</u></b>	<b><u>\$2,890,300.00</u></b>	<b><u>\$11,455,300.00</u></b>	<b><u>\$11,455,300.00</u></b>



**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, Executive Director of Public Safety, Director of Strategic Services, Marketing Director and Administrative Services Director/City Secretary.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Sinking Fund** - See Debt Service Fund

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

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

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



# **CARROLLTON**

**T E X A S**

## 2021 Tax Rate Calculation Worksheet

### Taxing Units Other Than School Districts or Water Districts

#### CITY OF CARROLLTON

**GENERAL INFORMATION:** Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the No-New-Revenue (NNR) tax rate and Voter-Approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School Districts without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

#### **SECTION 1: No-New-Revenue Tax Rate**

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

<b>No-New-Revenue Tax Rate Worksheet</b>	<b>Amount/Rate</b>
<b>1. 2020 total taxable value.</b> Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$15,565,736,580
<b>2. 2020 tax ceilings.</b> Counties, cities and junior college districts. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$0
<b>3. Preliminary 2020 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$15,565,736,580
<b>4. 2020 total adopted tax rate.</b>	\$0.587500/\$100
<b>5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value.</b> A. <b>Original 2020 ARB values:</b>	\$1,198,267,019

<b>B. 2020 values resulting from final court decisions:</b>	\$1,111,028,449
<b>C. 2020 value loss.</b> Subtract B from A. <sup>3</sup>	\$87,238,570
<b>6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
<b>A. 2020 ARB certified value:</b>	\$984,607,337
<b>B. 2020 disputed value:</b>	\$407,032,913
<b>C. 2020 undisputed value.</b> Subtract B from A. <sup>4</sup>	\$577,574,424
<b>7. 2020 Chapter 42 related adjusted values</b> Add Line 5C and Line 6C.	\$664,812,994
<b>8. 2020 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$16,230,549,574
<b>9. 2020 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2020.</b> Enter the 2020 value of property in deannexed territory. <sup>5</sup>	\$2,661
<b>10. 2020 taxable value lost because property first qualified for an exemption in 2021.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2021 does not create a new exemption or reduce taxable value.	
<b>A. Absolute exemptions.</b> Use 2020 market value:	\$1,215,104
<b>B. Partial exemptions.</b> 2021 exemption amount or 2021 percentage exemption times 2020 value:	\$77,358,669
<b>C. Value loss.</b> Add A and B. <sup>5</sup>	\$78,573,773
<b>11. 2020 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2021.</b> Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.	
<b>A. 2020 market value:</b>	\$0
<b>B. 2021 productivity or special appraised value:</b>	\$0
<b>C. Value loss.</b> Subtract B from A. <sup>7</sup>	\$0
<b>12. Total adjustments for lost value.</b> Add lines 9, 10C and 11C.	\$78,576,434
<b>13. 2020 captured value of property in a TIF.</b> Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$155,437,481
<b>14. 2020 total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$15,996,535,659
<b>15. Adjusted 2020 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$93,979,646
<b>16. Taxes refunded for years preceding tax year 2020.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2020. Types of refunds include court	\$514,443



decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020. <sup>8</sup>	
<b>17. Adjusted 2020 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$94,494,089
<b>18. Total 2021 taxable value on the 2021 certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. <sup>11</sup>	
A. <b>Certified values:</b>	\$16,853,486,584
B. <b>Counties:</b> Include railroad rolling stock values certified by the Comptroller's office:	\$0
C. <b>Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	\$0
D. <b>Tax increment financing:</b> Deduct the 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. <sup>12</sup>	\$235,980,752
E. <b>Total 2021 value.</b> Add A and B, then subtract C and D.	\$16,617,505,832
<b>19. Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup>	
A. <b>2021 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup>	\$410,076,971
B. <b>2021 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. <sup>15</sup>	\$0  \$410,076,971
C. <b>Total value under protest or not certified:</b> Add A and B.	
<b>20. 2021 tax ceilings.</b> Counties, cities and junior colleges enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$0
<b>21. 2021 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$17,027,582,803
<b>22. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020.</b>	\$0

Include both real and personal property. Enter the 2021 value of property in territory annexed. <sup>18</sup>	
<b>23. Total 2021 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2020. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2020, and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2021. <sup>19</sup>	\$234,401,461
<b>24. Total adjustments to the 2021 taxable value.</b> Add Lines 22 and 23.	\$234,401,461
<b>25. Adjusted 2021 taxable value.</b> Subtract Line 24 from Line 21.	\$16,793,181,342
<b>26. 2021 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$0.562693/\$100
<b>27. COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. <sup>21</sup>	

<sup>1</sup>Tex. Tax Code Section 26.012(14)

<sup>2</sup>Tex. Tax Code Section 26.012(14)

<sup>3</sup>Tex. Tax Code Section 26.012(13)

<sup>4</sup>Tex. Tax Code Section 26.012(13)

<sup>5</sup>Tex. Tax Code Section 26.012(15)

<sup>6</sup>Tex. Tax Code Section 26.012(15)

<sup>7</sup>Tex. Tax Code Section 26.012(13)

<sup>8</sup>Tex. Tax Code Section 26.012(13)

<sup>9</sup>Tex. Tax Code Section 26.03(c)

<sup>10</sup>Tex. Tax Code Section 26.012(13)

<sup>11</sup>Tex. Tax Code Section 26.012,26.04(c-2)

<sup>12</sup>Tex. Tax Code Section 26.03(c)

<sup>13</sup>Tex. Tax Code Section 26.01(c) and (d)

<sup>14</sup>Tex. Tax Code Section 26.01(c)

<sup>15</sup>Tex. Tax Code Section 26.01(d)

<sup>16</sup>Tex. Tax Code Section 26.012(6)(b)

<sup>17</sup>Tex. Tax Code Section 26.012(6)

<sup>18</sup>Tex. Tax Code Section 26.012(17)

<sup>19</sup>Tex. Tax Code Section 26.012(17)

<sup>20</sup>Tex. Tax Code Section 26.04(c)

<sup>21</sup>Tex. Tax Code Section 26.04(d)

<sup>22</sup>Reserved for expansion

**SECTION 2: Voter-Approval Tax Rate**

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations
2. **Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The Voter-Approval tax rate for a county is the sum of the Voter-Approval tax rates calculated for each type of tax the county levies. In most cases the Voter-Approval tax rate exceeds the No-New-Revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

<b>Voter-Approval Tax Rate Worksheet</b>	<b>Amount/Rate</b>
<b>28. 2020 M&amp;O tax rate.</b> Enter the 2020 M&O tax rate.	\$0.441146/\$100
<b>29. 2020 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$16,230,549,574
<b>30. Total 2020 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100.	\$71,600,420
<b>31. Adjusted 2020 levy for calculating NNR M&amp;O rate.</b>	
<b>A. M&amp;O taxes refunded for years preceding tax year 2020</b> Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020.	\$381,164
<b>B. 2020 taxes in TIF</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2021 captured appraised value in Line 18D, enter 0.	\$429,816
<b>C. 2020 transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	\$0
<b>D. 2020 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	\$-48,652
<b>E. Add Line 30 to 31D.</b>	\$71,551,768
<b>32. Adjusted 2021 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$16,793,181,342
<b>33. 2021 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$0.426076/\$100
<b>34. Rate adjustment for state criminal justice mandate.<sup>23</sup></b>	
<b>A. 2021 state criminal justice mandate:</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	\$0

<p><b>B. 2020 state criminal justice mandate:</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p>
<p><b>35. Rate adjustment for indigent health care expenditures.<sup>24</sup></b></p> <p><b>A. 2021 indigent health care expenditures:</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.</p> <p><b>B. 2020 indigent health care expenditures:</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose.</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p>
<p><b>36. Rate adjustment for county indigent defense compensation.<sup>25</sup></b></p> <p><b>A. 2021 indigent defense compensation expenditures:</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.</p> <p><b>B. 2020 indigent defense compensation expenditures:</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose.</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100.</p> <p><b>E.</b> Enter the lessor of C and D. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p>
<p><b>37. Rate adjustment for county hospital expenditures.<sup>26</sup></b></p> <p><b>A. 2021 eligible county hospital expenditures:</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.</p> <p><b>B. 2020 eligible county hospital expenditures:</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020.</p>	<p>\$0</p> <p>\$0</p>

<p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.</p> <p>E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.</p>	<p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p>
<p><b>38. Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.</p> <p><b>A. Amount appropriated for public safety in 2020.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year</p> <p><b>B. Expenditures for public safety in 2020.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p>
<p><b>39. Adjusted 2021 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	<p>\$0.426076/\$100</p>
<p><b>40. Adjustment for 2020 sales tax specifically to reduce property values.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 in Section 3. Other taxing units, enter zero.</p> <p><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;O expenses in 2020, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.</p> <p><b>B.</b> Divide Line 40A by Line 32 and multiply by \$100.</p> <p>C. Add Line 40B to Line 39.</p>	<p>\$0</p> <p>\$0.000000</p> <p>\$0.426076</p>
<p><b>41. 2021 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	<p>\$0.440988/\$100</p>
<p><b>D41. Disaster Line 41 (D41): 2021 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located</p>	<p>\$0.000000/\$100</p>

<p>in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <ol style="list-style-type: none"> <li>1. the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</li> <li>2. the third tax year after the tax year in which the disaster occurred.</li> </ol> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.<sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	
<p><b>42. Total 2021 debt to be paid with property taxes and additional sales tax revenue.</b>          Debt means the interest and principal that will be paid on debts that:</p> <ol style="list-style-type: none"> <li>(1) are paid by property taxes,</li> <li>(2) are secured by property taxes,</li> <li>(3) are scheduled for payment over a period longer than one year and</li> <li>(4) are not classified in the taxing unit's budget as M&amp;O expenses</li> </ol> <p>A. <b>Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.<sup>28</sup>          Enter debt amount.</p> <p>B. Subtract <b>unencumbered fund amount</b> used to reduce total debt.</p> <p>C. Subtract <b>certified amount spent from sales tax to reduce debt</b> (enter zero if none)</p> <p>D. Subtract <b>amount paid</b> from other resources.</p> <p>E. <b>Adjusted debt.</b> Subtract B, C, and D from A.</p>	<p style="text-align: right;">\$23,972,966</p> <p style="text-align: right;">\$0</p> <p style="text-align: right;">\$0</p> <p style="text-align: right;">\$0</p> <p style="text-align: right;">\$23,972,966</p>
<p><b>43. Certified 2020 excess debt collections.</b> Enter the amount certified by the collector.<sup>28</sup></p>	<p style="text-align: right;">\$186,503</p>
<p><b>44. Adjusted 2021 debt.</b> Subtract Line 43 from Line 42E.</p>	<p style="text-align: right;">\$23,786,463</p>
<p><b>45. 2021 anticipated collection rate.</b></p> <p>A. Enter the 2021 anticipated collection rate certified by the collector:<sup>29</sup></p> <p>B. Enter the 2020 actual collection rate</p> <p>C. Enter the 2019 actual collection rate</p> <p>D. Enter the 2018 actual collection rate</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.<sup>31</sup></p>	<p style="text-align: right;">100.00%</p> <p style="text-align: right;">100.00%</p> <p style="text-align: right;">98.54%</p> <p style="text-align: right;">99.79%</p> <p style="text-align: right;">100.18%</p> <p style="text-align: right;">100.00%</p>
<p><b>46. 2021 debt adjusted for collections.</b> Divide Line 44 by Line 45E</p>	<p style="text-align: right;">\$23,786,463</p>
<p><b>47. 2021 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	<p style="text-align: right;">\$17,027,582,803</p>

<b>48. 2021 debt tax rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$0.139693/\$100
<b>49. 2021 voter-approval tax rate.</b> Add Lines 41 and 48.	\$0.580681/\$100
<b>D49. Disaster Line 49 (D49): 2021 voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$0.000000/\$100
<b>50. COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 county voter-approval tax rate.	

<sup>23</sup>Tex. Tax Code Section 26.044

<sup>24</sup>Tex. Tax Code Section 26.0442

<sup>25</sup>Tex. Tax Code Section 26.0442

<sup>26</sup>Tex. Tax Code Section 26.0443

<sup>27</sup>Tex. Tax Code Section 26.04(c-1)

<sup>28</sup>Tex. Tax Code Section 26.012(10) and 26.04(b)

<sup>29</sup>Tex. Tax Code Section 26.04(b)

<sup>30</sup>Tex. Tax Code Section 26.04(b)

**SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes**

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Additional Sales and Use Tax Worksheet	Amount/Rate
<p><b>51. Taxable Sales.</b> For taxing units that adopted the sales tax in November 2020 or May 2021, enter the Comptroller's estimate of taxable sales for the previous four quarters.<sup>20</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2020, enter 0.</p>	\$0
<p><b>52. Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.<sup>33</sup></p> <p><b>Taxing units that adopted the sales tax in November 2020 or in May 2021.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95.<sup>34</sup></p> <p>- or -</p> <p><b>Taxing units that adopted the sales tax before November 2020.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$0
<p><b>53. 2021 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$17,027,582,803
<p><b>54. Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.</p>	\$0.000000/\$100
<p><b>55. 2021 NNR tax rate, unadjusted for sales tax.</b><sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$0.562693/\$100
<p><b>56. 2021 NNR tax rate, adjusted for sales tax.</b></p> <p><b>Taxing units that adopted the sales tax in November 2020 or in May 2021.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2020.</p>	\$0.562693/\$100
<p><b>57. 2021 voter-approval tax rate, unadjusted for sales tax.</b><sup>36</sup> Enter the rate from Line 49, Line D49 (disaster), or Line 50 (counties), as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i>.</p>	\$0.580681/\$100
<p><b>58. 2021 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.</p>	\$0.580681/\$100

<sup>31</sup>Reserved for expansion

<sup>34</sup>Tex. Tax Code Section 26.041(d)

<sup>32</sup>Tex. Tax Code Section 26.041(d)

<sup>35</sup>Tex. Tax Code Section 26.04(c)

<sup>33</sup>Tex. Tax Code Section 26.041(i)

<sup>36</sup>Tex. Tax Code Section 26.04(c)



**SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control**

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

<b>Voter-Approval Protection for Pollution Control Worksheet</b>	<b>Amount/Rate</b>
<b>59. Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$0
<b>60. 2021 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$17,027,582,803
<b>61. Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$0.000000/\$100
<b>62. 2021 voter-approval tax rate, adjusted for pollution control.</b> Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$0.580681/\$100

<sup>37</sup>Tex. Tax Code Section 26.045(d)

<sup>38</sup>Tex. Tax Code Section 26.045(i)

**SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate**

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years.<sup>39</sup> In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020; and<sup>40</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>41</sup> or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.<sup>42</sup>

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.<sup>43</sup>

<b>Unused Increment Rate Worksheet</b>	<b>Amount/Rate</b>
<b>63. 2020 unused increment rate.</b> Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0.036616
<b>64. 2019 unused increment rate.</b> Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero	\$0
<b>65. 2018 unused increment rate.</b> Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0.000000
<b>66. 2021 unused increment rate.</b> Add Lines 63, 64 and 65.	\$0.036616/\$100
<b>67. 2021 voter-approval tax rate, adjusted for unused increment rate.</b> <sup>23</sup> Add Line 66 to one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$0.617297/\$100

<sup>39</sup>Tex. Tax Code Section 26.013(a)  
<sup>40</sup>Tex. Tax Code Section 26.013(c)  
<sup>41</sup>Tex. Tax Code Section 26.063(a)(1)

**SECTION 6: De Minimis Rate**

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.<sup>42</sup>

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.<sup>43</sup>

<b>De Minimis Rate Worksheet</b>	<b>Amount/Rate</b>
<b>68. Adjusted 2021 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$0.426076/\$100
<b>69. 2021 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$17,027,582,803
<b>70. Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100.	\$0.002936
<b>71. 2021 debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.139693/\$100
<b>72. De minimis rate.</b> <sup>23</sup> Add Lines 68, 70 and 71.	\$0.000000/\$100

<sup>42</sup>Tex. Tax Code Section 26.012(8-a)

<sup>43</sup>Tex. Tax Code Section 26.063(a)(1)

<sup>44</sup>Tex. Tax Code Section 26.04(c)

**SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate**

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.<sup>46</sup>

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.

**NOTE: This section will not apply to any taxing units in 2021.** It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a declared disaster in 2020, as provided for in the recently repealed Tax Code Sections 26.04(c-1) and 26.041(c-1).

In future tax years, this section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

In future tax years, this section will also apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

<b>Emergency Revenue Rate Worksheet</b>	<b>Amount/Rate</b>
<b>73. 2020 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
<b>74. Adjusted 2020 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.  If a disaster occurred in 2020 and the taxing unit calculated its 2020 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2020 worksheet due to a disaster, enter the 2020 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49.  - or - If a disaster occurred prior to 2020 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2020, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2020 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. <sup>48</sup> Enter the final adjusted 2020 voter-approval tax rate from the worksheet.  - or - If the taxing unit adopted a tax rate above the 2020 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	N/A
<b>75. Increase in 2020 tax rate due to disaster.</b> Subtract Line 74 from Line 73.	N/A
<b>76. Adjusted 2020 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
<b>77. Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.	N/A

<b>78. Adjusted 2021 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
<b>79. Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>	N/A
<b>80. 2021 voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	N/A

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

**No-New-Revenue tax rate**

As applicable, enter the 2021 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). \$0.562693/\$100

Indicate the line number used: 26

**Voter-Approval tax rate**

As applicable, enter the 2021 voter-approval tax rate from: Line 49, Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). \$0.617297/\$100

Indicate the line number used: 67

**De minimis rate**

If applicable, enter the de minimis rate from Line 72. \$0.000000/\$100

**SECTION 9: Taxing Unit Representative Name and Signature**


Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code.<sup>50</sup>

**print here**

Printed Name of Taxing Unit Representative

**sign here**

Taxing Unit Representative

DocuSigned by:  
  
7E724361442240F...

8/6/2021

Date

**Notice About 2021 Tax Rates**

Property Tax Rates in CITY OF CARROLLTON

This notice concerns the 2021 property tax rates for CITY OF CARROLLTON. This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

**This year's no-new-revenue tax rate:** \$0.562693/\$100  
**This year's voter-approval tax rate:** \$0.617297/\$100

To see the full calculations, please visit for a copy of the Tax Rate Calculation Worksheet.

**Unencumbered Fund Balance**

The following estimated balances will be left in the unit's accounts at the end of the fiscal year. These balances are not encumbered by a corresponding debt obligation.

Type of Fund	Balance
GENERAL AND ADMINISTRATIVE SERVICES FUND	4,835,000
SPECIAL REVENUE FUNDS	4,999,549
GENERAL DEBT SERVICE FUND	5,096,000
GOVERNMENTAL CAPITAL PROJECTS FUNDS	184,074,000
ENTERPRISE OPERATING FUNDS	16,522,000
ENTERPRISE DEBT SERVICE FUNDS	1,964,000
ENTERPRISE CAPITAL PROJECTS FUNDS	25,991,000
INTERNAL SERVICE FUNDS	14,000,000

**Current Year Debt Service**

The following amounts are for long-term debts that are secured by property taxes. These amounts will be paid from upcoming property tax revenues (or additional sales tax revenues, if applicable).

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
2012 GENERAL OBLIGATION	1,765,000	122,263	0	1,887,263
2013 GENERAL OBLIGATION	435,000	255,225	0	690,225
2014 GENERAL OBLIGATION	925,000	496,094	0	1,421,094
2015 GENERAL OBLIGATION	2,770,000	954,211	0	3,724,211
2016 GENERAL OBLIGATION	2,145,000	848,050	0	2,993,050
2017 GENERAL OBLIGATION	1,120,000	615,350	0	1,735,350
2018 GENERAL OBLIGATION	1,045,000	686,213	0	1,731,213
2019 GENERAL OBLIGATION	2,865,000	1,728,100	0	4,593,100
2020 GENERAL OBLIGATION	955,000	864,950	0	1,819,950
2021 GENERAL OBLIGATION	1,480,000	1,262,319	0	2,742,319
2022 GENERAL OBLIGATION	635,191	0	0	635,191

Total required for 2021 debt service	\$23,972,966
- Amount (if any) paid from funds listed in unencumbered funds	\$0
- Amount (if any) paid from other resources	\$0
- Excess collections last year	\$186,503
= Total to be paid from taxes in 2021	\$23,786,463

+ Amount added in anticipation that the unit will collect only 100.00% of its taxes in 2021	\$0
= Total debt levy	\$23,786,463

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This notice contains a summary of actual no-new-revenue and voter-approval calculations as certified by , on .



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