

CITY OF CARROLLTON

GENERAL FUND

MULTI-YEAR BUDGET AND FINANCIAL FORECAST

	ACTUAL	BUDGET	ESTIMATE	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED
	2018-19	2019-20	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Beginning operating funds	\$ 24,949,841	\$ 21,694,479	\$ 24,266,416	\$ 22,024,837	\$ 18,390,802	\$ 18,957,560	\$ 19,687,196	\$ 20,301,334
Recurring Sources of Funds								
Ad valorem taxes	49,457,785	53,393,999	55,411,423	57,334,023	59,323,914	61,383,451	64,401,520	65,679,950
Sales taxes	27,867,033	27,865,352	27,843,352	27,854,439	28,142,296	28,433,497	28,728,099	29,026,161
Franchise fees	11,729,120	10,688,692	10,688,692	10,671,880	10,656,122	10,641,392	10,627,665	10,614,916
911 Fees		1,069,525	832,407	998,888	1,018,866	1,039,243	1,060,028	1,081,228
Licenses & permits	2,920,751	2,416,627	2,642,502	2,642,502	2,642,502	2,642,502	2,642,502	2,642,502
Charges for services	5,644,584	5,724,940	5,198,129	5,706,218	5,706,219	5,707,219	5,710,219	5,710,219
Fines & forfeitures	4,025,138	3,942,697	3,200,593	3,835,613	3,835,614	3,835,614	3,835,614	3,835,614
Investment Income	1,518,459	1,008,458	1,008,458	916,689	925,856	935,115	944,466	953,911
Miscellaneous	713,129	529,373	400,000	400,000	400,000	400,000	400,000	400,000
Utility Operating Fund -								
Payment in Lieu of Taxes	2,590,541	2,616,446	2,616,446	2,642,610	2,669,036	2,695,726	2,722,683	2,749,910
Total Recurring Sources of Funds	106,466,540	109,256,109	109,842,002	113,002,862	115,320,425	117,713,759	121,072,796	122,694,411
Recurring Uses of Funds								
Personnel services	65,799,952	68,621,710	68,621,710	70,892,505	73,354,449	76,351,336	79,502,360	82,820,573
Supplies & Services	14,490,527	15,457,077	15,457,077	17,253,736	17,696,793	18,523,793	18,500,720	18,873,500
Utilities	2,296,038	2,277,154	2,531,434	2,571,896	2,659,445	2,668,579	2,671,093	2,673,677
Allocations	17,494,197	20,516,834	20,516,834	19,215,574	19,668,757	20,264,943	20,860,883	21,394,152
Capital outlay	1,084,793	908,335	908,335	468,670	470,710	480,124	489,726	499,521
Utility Rate Review	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Essential Technology								
Replacements Funds	1,450,000	1,450,000	1,450,000	1,450,000	1,450,000	1,450,000	1,450,000	1,450,000
Prior Year's Cancelled Encumbrances	(17,051)	-	(20,941)	-	-	-	-	-
Total Recurring Uses of Funds	102,623,456	109,256,109	109,489,449	111,877,381	115,325,154	119,763,775	123,499,782	127,736,423
Net Recurring Funds	3,843,084	-	352,553	1,125,481	(4,729)	(2,050,016)	(2,426,986)	(5,042,012)
Non-recurring "One-time"								
Sources of Funds								
Excess Sales Tax	10,950,413	10,950,413	12,532,336	8,532,336	8,702,983	8,877,043	9,054,584	9,235,676
Repayment from Golf Fund for debt early retirement	-	-	-	-	-	-	-	-
Repayment from Utility Fund for debt early retirement	365,482	365,482	365,482	365,482	365,482	365,482	365,482	365,482
Total Non-recurring "One-time"								
Sources of Funds	11,315,895	11,315,895	12,897,818	8,897,818	9,068,465	9,242,525	9,420,066	9,601,158
Non-recurring "One-time"								
Uses of Funds								
Hotel Motel Tax Fund Subsidy	207,093	285,000	285,000	160,000	175,000	180,250	185,658	191,228
Golf Course Fund Subsidy	426,384	-	300,000	-	-	-	-	-
Transfer to Health Fund	-	-	-	-	-	-	-	-
Loan to Utility fund	-	-	-	-	-	-	-	-
Economic Development Grants Fund	281,655	1,000,000	1,000,000	-	-	-	-	-
Reconstruct Fire Station	-	1,200,000	1,200,000					
Fire Station Architectural Evaluation	-	100,000	100,000					
Emergency Traffic Signal (Fire St. 7)	-	150,000	150,000					
EMS Inventory Mgmt System	-	56,000	56,000					
2020 FY Non-Recurring ATB's	-	3,893,716	3,893,716					
Special Event Funding	-	102,500	102,500					
Update Trail Master Plan	-	-	200,000					
Facilities Maintenance Fund	950,000	950,000	950,000	950,000	950,000	950,000	950,000	950,000
Parks Strategic Amenity Fund	125,000	780,000	780,000	500,000	500,000	500,000	500,000	500,000
Leisure Services Equipment Fund	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000
Capital Projects Funds	13,672,272	6,494,734	6,294,734	10,023,431	6,691,978	4,652,623	4,563,284	2,041,484
Total Non-recurring								
"One-time" Uses of Funds	15,842,404	15,191,950	15,491,950	11,813,431	8,496,978	6,462,873	6,378,942	3,862,712
Net Non-recurring "One-time" Funds	(4,526,509)	(3,876,055)	(2,594,132)	(2,915,613)	571,487	2,779,652	3,041,124	5,738,446
The Bottom Line - Net Recurring and Non-recurring Funds	(683,425)	(3,876,055)	(2,241,579)	(1,790,132)	566,758	729,636	614,138	696,434
Subsidy from other funds, additional sources, or reductions in uses needed to Maintain Target Fund Balance	-	-	-	(1,843,903)				
Ending Fund Balance	\$ 24,266,416	\$ 17,818,424	\$ 22,024,837	\$ 18,390,802	\$ 18,957,560	\$ 19,687,196	\$ 20,301,334	\$ 20,997,768
Days of Recurring Uses of Funds	86	60	73	60	60	60	60	60
Funds needed as a % of Recurring Uses of Funds				-1.65%	0.00%	0.00%	0.00%	0.00%

**CITY OF CARROLLTON
GENERAL FUND
REVENUE PROJECTIONS**

Account	ACTUAL 2018-19	BUDGET 2019-20	ESTIMATED 2019-20	PROJECTED 2020-21	PROJECTED 2021-22	PROJECTED 2022-23	PROJECTED 2023-24	PROJECTED 2024-25						
<u>TAX REVENUES</u>														
Ad valorem taxes														
40000	\$ 49,541,747	\$ 52,913,999	\$ 54,931,423	\$ 56,854,023	\$ 58,843,914	\$ 60,903,451	\$ 63,921,520	\$ 65,199,950		FY21	FY22	FY23	FY24	FY25
40010	(83,962)	180,000	180,000	180,000	180,000	180,000	180,000	180,000		3.50%	3.50%	3.50%	2.00%	2.00%
	49,457,785	53,093,999	55,111,423	57,034,023	59,023,914	61,083,451	64,101,520	65,379,950		0.00%	0.00%	0.00%	0.00%	0.00%
Franchise taxes														
40900	6,096,354	6,190,687	6,190,687	6,190,687	6,190,687	6,190,687	6,190,687	6,190,687		0.00%				
40910	1,747,421	1,018,527	1,018,527	987,971	958,332	929,582	901,695	874,644		-3.00%				
40920	1,299,051	1,374,404	1,374,404	1,388,148	1,402,029	1,416,049	1,430,209	1,444,511		1.00%				
40930	1,694,707	922,779	922,779	922,779	922,779	922,779	922,779	922,779		0.00%				
40940	891,587	1,182,295	1,182,295	1,182,295	1,182,295	1,182,295	1,182,295	1,182,295		0.00%				
	11,729,120	10,688,692	10,688,692	10,671,880	10,656,122	10,641,392	10,627,665	10,614,916						
Sales & use taxes														
40500+40510	27,621,618	27,621,618	27,621,618	27,621,618	27,897,834	28,176,812	28,458,580	28,743,166		0.00%	1.00%	1.00%	1.00%	1.00%
40550	245,415	243,734	221,734	232,821	244,462	256,685	269,519	282,995		5.00%				
	27,867,033	27,865,352	27,843,352	27,854,439	28,142,296	28,433,497	28,728,099	29,026,161						
Penalty & interest														
40020	270,684	300,000	300,000	300,000	300,000	300,000	300,000	300,000		0.00%				
911 Fees														
XXXXX	-	1,069,525	832,407	998,888	1,018,866	1,039,243	1,060,028	1,081,228		2.00%				
	89,324,622	93,017,568	93,943,467	96,859,230	99,141,198	101,497,583	104,817,312	106,402,255						
<u>LICENSES & PERMITS</u>														
43000	1,787,265	1,343,121	1,600,642	1,600,642	1,600,642	1,600,642	1,600,642	1,600,642		0.00%				
43100	175,360	120,878	89,998	89,998	89,998	89,998	89,998	89,998		0.00%				
43500	170	425	425	425	425	425	425	425		0.00%				
43510	240,524	240,636	244,870	244,870	244,870	244,870	244,870	244,870		0.00%				
43521	169,968	160,000	160,000	160,000	160,000	160,000	160,000	160,000		0.00%				
43530	255,056	253,994	253,994	253,994	253,994	253,994	253,994	253,994		0.00%				
43550	134,886	125,000	125,000	125,000	125,000	125,000	125,000	125,000		0.00%				
43560	4,700	2,000	2,000	2,000	2,000	2,000	2,000	2,000		0.00%				
43570	-	-	-	-	-	-	-	-		0.00%				
43580	11,023	17,000	12,000	12,000	12,000	12,000	12,000	12,000						
43600	141,572	153,573	153,573	153,573	153,573	153,573	153,573	153,573		0.00%				
43700	227	-	-	-	-	-	-	-						
	2,920,751	2,416,627	2,642,502	2,642,502	2,642,502	2,642,502	2,642,502	2,642,502						
<u>CHARGES FOR SERVICES</u>														
Public safety														

**CITY OF CARROLLTON
GENERAL FUND
REVENUE PROJECTIONS**

Account	ACTUAL	BUDGET	ESTIMATED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED		
	2018-19	2019-20	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25		
41000 Ambulance fees	1,963,010	1,951,506	2,024,023	2,024,023	2,024,023	2,024,023	2,024,023	2,024,023	0.00%	
41001 Ambulance Supplemental Payment Program	556,776	400,000	400,000	400,000	400,000	400,000	400,000	400,000	0.00%	
41020 Gas Leak Response Fee	-	-	-	-	-	-	-	-	0.00%	
Fire Facility and Inspection fees	-	-	-	-	-	-	-	-	0.00%	
41050 Alarm permit fees	356,809	340,000	240,000	360,000	360,000	360,000	360,000	360,000	0.00%	
41055 Alarm appeals fees	225	-	-	-	-	-	-	-	0.00%	
41060 False alarms	51,690	45,000	20,000	45,000	45,000	45,000	45,000	45,000	0.00%	
41070 Fingerprint fees	6,425	5,000	5,000	5,000	5,000	5,000	5,000	5,000	0.00%	
Total public safety	2,934,935	2,741,506	2,689,023	2,834,023	2,834,023	2,834,023	2,834,023	2,834,023		
Culture & Recreation										
41100+41120 Mis. Rec Fees/Rec Fac Rental	617,766	635,755	484,549	581,459	581,459	581,459	581,459	581,459	0.00%	
41110 Recreation class fees	588,065	758,333	613,994	736,793	736,793	736,793	736,793	736,793	0.00%	
Rosemeade Enhancements						1,000	4,000	4,000		
41150-41153 Tennis Center Fees	64,029	49,517	65,457	47,800	47,800	47,800	47,800	47,800	0.00%	
41200 Athletic Program fees	230,209	214,322	176,276	211,531	211,531	211,531	211,531	211,531	0.00%	
41210 Sports Field Use	282,757	330,000	264,000	316,800	316,800	316,800	316,800	316,800	0.00%	
41220+41230 Softball Concession/Sales	8,804	20,000	20,000	20,000	20,000	20,000	20,000	20,000	0.00%	
41250+41255 Swimming Pool Fees	8,946	460,212	364,918	437,902	437,902	437,902	437,902	437,902	0.00%	
41270 Library County Contract	58,215	57,728	57,728	57,728	57,728	57,728	57,728	57,728	0.00%	
41275 Library Facility Rentals	15,973	15,000	15,000	15,000	15,000	15,000	15,000	15,000	0.00%	
Total culture & recreation	1,874,764	2,540,867	2,061,923	2,425,012	2,425,013	2,426,013	2,429,013	2,429,013		
Other										
41300 Animal control fees	54,583	72,367	54,583	54,583	54,583	54,583	54,583	54,583	0.00%	
41400 Fire hydrant/street markers	16,861	-	-	-	-	-	-	-	0.00%	
41410 Developer's inspection fees	396,017	100,000	100,000	100,000	100,000	100,000	100,000	100,000	0.00%	
41415 Cellular Small Node	-	-	-	-	-	-	-	-	0.00%	
41416 Application for ROW/Easement Abandonment	21,250									
41420 Planning fees	25,950	20,000	20,000	20,000	20,000	20,000	20,000	20,000	0.00%	
41421 Zoning Verification Letters	3,075	-	-	-	-	-	-	-	0.00%	
40980 Mowing Assessment	26,738	25,200	22,600	22,600	22,600	22,600	22,600	22,600	0.00%	0.00%
41450/41455/ 41 Jail/Traffic Sales to Other Cities	290,411	225,000	250,000	250,000	250,000	250,000	250,000	250,000	0.00%	
Total other	834,885	442,567	447,183	447,183	447,183	447,183	447,183	447,183		
TOTAL CHARGES FOR SERVICES	5,644,584	5,724,940	5,198,129	5,706,218	5,706,219	5,707,219	5,710,219	5,710,219		
FINES & FORFEITURES										
44100 Municipal court fines	2,806,387	2,769,509	2,220,450	2,719,509	2,719,509	2,719,509	2,719,509	2,719,509	0.00%	0.00%
44110+44120 Court admin fee	28,007	26,068	13,068	24,765	24,765	24,765	24,765	24,765	0.00%	0.00%
44130 Dismiss/arrest fees	601,687	585,075	517,310	555,821	555,821	555,821	555,821	555,821	0.00%	0.00%
44140 Warrant fees	396,559	384,170	295,307	364,962	364,962	364,962	364,962	364,962	0.00%	0.00%
44150 Jury fees	250	-	-	-	-	-	-	-	0.00%	0.00%
44160 Child safety	52,768	47,500	35,000	45,125	45,125	45,125	45,125	45,125	0.00%	0.00%
44170 Traffic - local	47,093	52,250	34,250	49,638	49,638	49,638	49,638	49,638	0.00%	0.00%
44180 Judicial Efficiency	701	6,318	4,518	6,002	6,002	6,002	6,002	6,002	0.00%	0.00%

**CITY OF CARROLLTON
GENERAL FUND
REVENUE PROJECTIONS**

Account	ACTUAL 2018-19	BUDGET 2019-20	ESTIMATED 2019-20	PROJECTED 2020-21	PROJECTED 2021-22	PROJECTED 2022-23	PROJECTED 2023-24	PROJECTED 2024-25		
44220 Expungement Court Fee	269	-	-	-	-	-	-	-	0.00%	0.00%
44350 Impound fines	1,398	3,040	3,040	2,888	2,888	2,888	2,888	2,888	0.00%	0.00%
44360 Apt Crime Reduction	-	-	-	-	-	-	-	-	0.00%	0.00%
44500 Library book fines	73,080	53,425	61,500	50,754	50,754	50,754	50,754	50,754	0.00%	0.00%
44550 Charges for lost books	16,939	15,342	16,150	16,150	16,150	16,150	16,150	16,150	0.00%	0.00%
TOTAL FINES & FORFEITURES	4,025,138	3,942,697	3,200,593	3,835,613	3,835,614	3,835,614	3,835,614	3,835,614		
<u>INVESTMENT INCOME</u>										
49400+49460 Investment income	1,518,459	1,008,458	1,008,458	916,689	925,856	935,115	944,466	953,911	1.00%	
TOTAL INVESTMENT INCOME	1,518,459	1,008,458	1,008,458	916,689	925,856	935,115	944,466	953,911		
<u>MISCELLANEOUS REVENUE</u>										
45000+45050 Intergov/Grant	118,961	-	-	-	-	-	-	-	0.00%	
45500+45510 Rent income	54,481	49,000	49,000	49,000	49,000	49,000	49,000	49,000	0.00%	
46000 Vending Income	-	-	-	-	-	-	-	-	0.00%	
46020 Other misc. income	381,923	329,373	200,000	200,000	200,000	200,000	200,000	200,000	0.00%	
46030 Returned check fee	690	1,000	1,000	1,000	1,000	1,000	1,000	1,000	0.00%	
46080 Credit Card Conv Fees	67,721	70,000	70,000	70,000	70,000	70,000	70,000	70,000	0.00%	
49300 Auction proceeds	89,353	80,000	80,000	80,000	80,000	80,000	80,000	80,000	0.00%	
TOTAL MISCELLANEOUS REV	713,129	529,373	400,000	400,000	400,000	400,000	400,000	400,000		
TOTAL GENERAL FUND REVENUE	104,146,683	\$ 106,639,663	\$ 106,393,149	\$ 110,360,252	\$ 112,651,389	\$ 115,018,033	\$ 118,350,113	\$ 119,944,501		
		102.39%	99.77%	103.73%	102.08%	102.10%	102.90%	101.35%		

**CITY OF CARROLLTON
GENERAL FUND
EXPENDITURE PROJECTIONS**

	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>PROJECTED</u>	<u>PROJECTED</u>	<u>PROJECTED</u>	<u>PROJECTED</u>	<u>PROJECTED</u>	<u>CHANGE</u>	<u>NOTES</u>		
	<u>2019-20</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>				
Personnel: Base Salary Increase			2.0%	2.0%	2.0%	2.0%	2.0%				
Base	56,549,597	56,209,497	58,736,538	60,154,889	61,876,607	63,627,260	65,407,426				
12 month increase	2,263,045	2,263,045	1,418,351	1,446,718	1,475,653	1,505,166	1,535,269				
Step Increase - \$275k/year	275,000	275,000	275,000	275,000	275,000	275,000	275,000				
57000 Health Insurance	10,034,068	10,374,168	10,874,168	11,454,866	12,462,342	13,708,576	15,079,434				
3 month increase	-	-	166,667	138,010	289,822	318,804	350,685				
9 month increase	500,000	500,000	414,031	869,466	956,412	1,052,054	1,157,259	10%			
Allowance for Turnover	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)				
Rosemeade Rec Expansion - 7/1/21			7,750	15,500	15,500	15,500	15,500				
	<u>68,621,710</u>	<u>68,621,710</u>	<u>70,892,505</u>	<u>73,354,449</u>	<u>76,351,336</u>	<u>79,502,360</u>	<u>82,820,573</u>	3.00%	3.00%		
		100.00%	103.31%	103.47%	104.09%	104.13%	104.17%				
Supplies & Services:											
Base	15,457,077	15,457,077	17,041,182	17,393,161	17,741,024	18,095,844	18,457,761	0.00%	2.00%		
Tree/Corridor Enhancements			20,000	40,000	40,000	60,000	60,000	2.00%	2.00%		
Jail Pod Expansion Facility Costs - 1/1/22					7,479	9,972	13,296				
Rosemeade Rec Expansion Facilities Costs - 7/1/21				6,025	24,100	24,100	24,100				
NTECC Cost Adjustment			164,554	219,107	662,190	251,304	258,843	3.00%			
Trail Enhancements			21,000	31,500	42,000	52,500	52,500				
Rosemeade Rainforest enhancements			7,000	7,000	7,000	7,000	7,000				
	<u>15,457,077</u>	<u>15,457,077</u>	<u>17,253,736</u>	<u>17,696,793</u>	<u>18,523,793</u>	<u>18,500,720</u>	<u>18,873,500</u>				
		100.00%	111.62%	102.57%	104.67%	99.88%	102.01%				
Utilities											
Base	(35,778)				-	-	-	0.00%			
62100 City Water Usage (Water-Sewer)	514,554	510,501	547,972	557,452	564,141	564,141	564,141	7.34%	1.73%	1.20%	0.00%
62105 Raw Water Usages	-	-	-	75,000	75,000	75,000	75,000				
62200 Natural Gas	55,375	59,031	60,212	61,416	62,644	63,897	65,175	2.00%	2.00%		
62300 Electricity	1,686,841	1,937,402	1,937,402	1,937,402	1,937,402	1,937,402	1,937,402	0.00%			
62400 Solid Waste	56,162	61,546	63,392	65,294	67,253	69,271	71,349	3.00%	3.00%		
69035 Utilities Reimbursement	-	(37,046)	(37,082)	(37,119)	(37,861)	(38,618)	(39,390)	2.00%	2.00%		
Jail Pod Expansion Facility Costs - 1/1/22						5,562	7,416				
Rosemeade Rec Expansion Facilities Costs - 7/1/21					4,481	17,924	17,924				
	<u>2,277,154</u>	<u>2,531,434</u>	<u>2,571,896</u>	<u>2,659,445</u>	<u>2,668,579</u>	<u>2,671,093</u>	<u>2,673,677</u>				

Allocations										
base	(231,192)	(231,192)	609,507	733,336	733,336	733,336	733,336	733,336		
65999 General Fund Contingency	1,252,500	1,252,500	915,000	930,000	1,062,000	1,102,000	1,144,000	1,144,000	0.00%	
61650 Vehicle Replacement	2,733,739	2,733,739	3,029,770	2,893,217	2,951,081	3,010,103	3,070,305	3,070,305	2.00%	
67100 Risk Allocation Charges	1,493,466	1,493,466	1,493,466	1,568,139	1,568,139	1,646,546	1,646,546	1,646,546	0.00%	5.00%
67200 Overhead Allocation Charges	14,910,833	14,910,833	13,108,154	13,488,903	13,893,570	14,310,377	14,739,688	14,739,688	0.00%	3.00%
67300 401001 Public Works Overhead	357,488	357,488	313,480	316,574	326,071	335,853	345,929	345,929	0.00%	3.00%
69036 Reimbursements - Allocations	0	-	(253,803)	(261,412)	(269,254)	(277,332)	(285,652)	(285,652)	0.00%	3.00%
	<u>20,516,834</u>	<u>20,516,834</u>	<u>19,215,574</u>	<u>19,668,757</u>	<u>20,264,943</u>	<u>20,860,883</u>	<u>21,394,152</u>			
		100.00%	93.66%	102.36%	103.03%	102.94%	102.56%			
Capital Outlay										
Base	908,335	908,335	468,670	470,710	480,124	489,726	499,521	499,521	2.00%	
	<u>908,335</u>	<u>908,335</u>	<u>468,670</u>	<u>470,710</u>	<u>480,124</u>	<u>489,726</u>	<u>499,521</u>			
		100.00%	51.60%	100.44%	102.00%	102.00%	102.00%			
Total	<u>107,781,110</u>	<u>108,035,390</u>	<u>110,402,381</u>	<u>113,850,154</u>	<u>118,288,775</u>	<u>122,024,782</u>	<u>126,261,423</u>			
		100.24%	102.19%	103.12%	103.90%	103.16%	103.47%			