

ORDINANCE NO. 4275

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF CARROLLTON, TEXAS, ADOPTING AND APPROVING AN OPERATING AND CAPITAL BUDGET FOR THE CITY OF CARROLLTON, TEXAS; MAKING APPROPRIATIONS THEREFORE FOR THE FISCAL YEAR OCTOBER 1, 2025 THROUGH SEPTEMBER 30, 2026; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, heretofore a budget for the Fiscal Year October 1, 2025 through September 30, 2026, has been prepared by the City Manager of the City of Carrollton, Texas (“City”); and

WHEREAS, said budget has been presented by the City Manager, along with her budget message, in accordance with Article IV of the City Charter; and

WHEREAS, the City Council of the City of Carrollton, Texas (“City Council”) finds that all legal requirements of notice and hearings have been met; and

WHEREAS, the City Council finds the budget, as filed and amended, safeguards the financial condition of the City and the comparative expenditures expressed therein provide for the health, safety and welfare of the community.

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

SECTION 1

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

SECTION 2

The City Council hereby adopts and approves the budget as filed and amended for the Fiscal Year beginning October 1, 2025, through September 30, 2026, and hereby appropriates the amounts as specified therein at the fund level.

SECTION 3

The City Council does hereby designate that \$0.026441 of the \$0.387652 tax rate levy for operating purposes for Fiscal Year 2025-2026 be segregated into a capital fund for the specific and expressed purposes of street rehabilitation and transit-oriented development.

SECTION 4

The City Council does hereby designate that \$0.026441 of the \$0.387652 tax rate levy for operating purposes for Fiscal Year 2025-2026 be segregated into a capital fund for the specific and expressed purposes of a Neighborhood Partnership or Capital Improvement Program.

SECTION 5

The City Council does hereby designate that \$0.005635 of the \$0.387652 tax rate levy for operating purposes for Fiscal Year 2025-2026 be segregated into a special revenue fund for the specific and expressed purposes of economic development grants.

SECTION 6

The City Manager is authorized to take all steps reasonable and necessary to implement the budget; therefore, general expenditure authority of up to \$100,000 is granted to the City Manager, or her designees, without further City Council action.

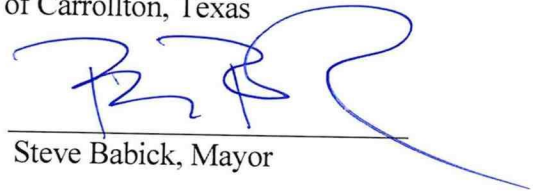
SECTION 7

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


PASSED AND APPROVED THIS 9TH DAY OF SEPTEMBER, 2025.

City of Carrollton, Texas

By:



Steve Babick, Mayor

ATTEST:


Chloe Sawatzky, City Secretary



APPROVED AS TO FORM:


Meredith Ladd, City Attorney

APPROVED AS TO CONTENT:


Diana K. Vaughn, Chief Financial Officer

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

	ACTUAL FY 2023-24	BUDGET FY 2024-25	ESTIMATE FY 2024-25	BUDGET FY 2025-26	% CHNG BUD/BUD	FORECAST FY 2026-27	FORECAST FY 2027-28
Beginning Fund Balance							
<u>Operating Funds</u>							
General Fund	\$ 53,699,990	\$ 40,777,273	\$ 47,020,969	\$ 35,848,149	(12.09%)	\$ 23,832,674	\$ 24,284,052
Hotel/Motel Tax Fund	338,656	218,850	418,322	326,557	49.21%	126,557	31,557
Court Security Fund	68,954	59,752	59,885	59,671	(0.14%)	59,370	58,894
Juvenile Management Fund	1,223,873	1,183,710	1,251,996	1,234,811	4.32%	1,165,108	1,071,173
Public Safety Grants Fund	4,411	-	15,600	19,808	-	19,808	19,808
Commercial Motor Vehicles Enforcement Fund	651,337	606,314	804,619	727,307	19.96%	627,955	578,719
Confiscated Asset Fund	943,124	615,804	899,651	801,594	30.17%	446,192	422,452
Economic Development Grants Fund	1,855,596	1,835,596	2,195,336	2,195,336	19.60%	2,195,336	1,445,336
Utility Rate Review Fund	347,793	322,793	351,809	276,809	(14.25%)	51,809	51,809
General Special Revenue Fund	1,108,616	1,148,254	1,192,382	1,180,862	2.84%	1,046,762	924,931
Utility Fund	21,220,215	17,239,175	20,017,519	20,528,093	19.08%	17,488,075	16,760,850
Golf Course Fund	1,756,020	1,196,539	1,563,972	1,584,024	32.38%	1,658,274	1,736,801
Solid Waste Fund	202,100	213,025	395,809	207,963	(2.38%)	500,841	522,794
Fleet Services Fund	1,290,578	1,659,877	1,818,607	2,262,337	36.30%	2,471,954	2,132,513
Risk Management Fund	3,365,053	3,120,109	3,484,341	2,494,965	(20.04%)	2,075,307	1,767,456
Administrative Services Fund	9,210,749	4,823,589	6,367,591	3,924,861	(18.63%)	2,418,818	2,469,329
Employee Health and Disability Fund	5,923,537	5,411,287	5,664,305	4,382,117	(19.02%)	3,584,669	2,982,441
Public Improvement Districts Fund	-	-	-	-	0.00%	-	-
Total Operating Funds	103,210,602	80,431,947	93,522,713	78,055,264	(2.95%)	59,769,509	57,260,915
<u>Debt Service Funds</u>							
General Debt Service Fund	5,244,935	4,302,275	5,421,931	4,581,261	6.48%	4,700,261	4,818,761
Utility Debt Service Fund	1,005,725	1,564,956	1,702,943	1,721,388	10.00%	2,509,389	2,527,886
Golf Debt Service Fund	-	-	-	-	0.00%	-	-
Total Debt Service Funds	6,250,660	5,867,231	7,124,874	6,302,649	7.42%	7,209,650	7,346,647
<u>Fleet Replacement Funds</u>							
General Fleet Replacement Fund	9,035,856	6,777,356	8,067,795	2,993,300	(55.83%)	4,053,330	3,224,690
Utility Fleet Replacement Fund	1,260,715	1,215,299	1,328,273	285,479	(76.51%)	156,830	323,198
Golf Fleet Replacement Fund	366,397	133,499	461,972	115,134	(13.76%)	234,931	227,033
Total Replacement Funds	10,662,968	8,126,154	9,858,040	3,393,913	(58.23%)	4,445,091	3,774,921
Total Beginning Funds	120,124,230	94,425,332	110,505,627	87,751,826	(7.07%)	71,424,250	68,382,483

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

	ACTUAL FY 2023-24	BUDGET FY 2024-25	ESTIMATE FY 2024-25	BUDGET FY 2025-26	% CHNG BUD/BUD	FORECAST FY 2026-27	FORECAST FY 2027-28
Recurring Sources of Funds							
<u>Operating Funds</u>							
General Fund	\$ 133,924,207	\$ 137,845,920	\$ 141,350,579	\$ 144,982,100	5.18%	\$ 147,727,986	\$ 152,023,099
Hotel/Motel Tax Fund	688,060	795,000	652,529	695,000	(12.58%)	715,000	715,000
Court Security Fund	77,918	75,329	82,386	83,891	11.37%	85,340	86,752
Juvenile Management Fund	126,603	125,637	141,643	141,702	12.79%	140,098	137,184
Public Safety Grants Fund	11,189	14,000	32,269	13,299	(5.01%)	14,000	14,000
Commercial Motor Vehicles Enforcement Fund	292,261	203,093	181,308	206,648	1.75%	206,965	207,284
Confiscated Asset Fund	159,649	180,000	124,372	226,000	25.56%	151,260	151,523
Economic Development Grants Fund	1,256,376	1,324,820	1,324,820	1,312,110	(0.96%)	1,311,038	1,311,038
Utility Rate Review Fund	25,000	25,000	25,000	25,000	0.00%	25,000	25,000
General Special Revenue Fund	153,779	121,093	82,193	101,900	(15.85%)	103,169	104,201
Utility Fund	59,144,981	61,407,137	63,876,243	68,262,405	11.16%	73,247,331	81,389,982
Golf Course Fund	940,020	999,314	1,115,243	1,240,035	24.09%	1,272,989	1,280,307
Solid Waste Fund	12,737,054	13,749,000	13,179,178	15,382,068	11.88%	16,051,919	16,737,790
Fleet Services Fund	4,315,975	4,133,405	4,442,253	4,481,682	8.43%	4,248,076	4,295,211
Risk Management Fund	3,342,881	3,365,224	3,351,834	3,574,035	6.20%	3,731,394	3,820,681
Administrative Services Fund	25,733,645	27,447,167	27,559,401	29,428,947	7.22%	30,094,017	30,736,501
Employee Health and Disability Fund	12,640,224	12,051,193	12,718,786	13,623,555	13.05%	14,251,405	14,899,817
Public Improvement Districts Fund	1,194,687	1,196,533	1,193,272	1,194,533	(0.17%)	1,194,533	1,194,533
Total Operating Funds	256,764,509	265,058,865	271,433,309	284,974,910	7.51%	294,571,520	309,129,903
<u>Debt Service Funds</u>							
General Debt Service Fund	31,295,626	33,035,224	32,589,304	35,545,579	7.60%	35,028,306	35,247,629
Utility Debt Service Fund	1,669,643	1,448,091	1,437,676	2,203,350	52.16%	2,187,544	2,143,906
Golf Debt Service Fund	-	352,077	352,077	351,902	(0.05%)	351,494	351,999
Total Debt Service Funds	32,965,269	34,835,392	34,379,057	38,100,831	9.37%	37,567,344	37,743,534
<u>Fleet Replacement Funds</u>							
General Fleet Replacement Fund	4,105,361	4,452,548	5,304,269	7,420,682	66.66%	5,920,711	6,352,368
Utility Fleet Replacement Fund	726,213	902,754	738,681	818,850	(9.29%)	841,411	914,485
Golf Fleet Replacement Fund	95,575	193,574	111,049	179,797	(7.12%)	207,102	210,346
Total Replacement Funds	4,927,149	5,548,876	6,153,999	8,419,329	51.73%	6,969,224	7,477,199
Total Recurring Sources of Funds	294,656,927	305,443,133	311,966,365	331,495,070	8.53%	339,108,088	354,350,636

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

	ACTUAL FY 2023-24	BUDGET FY 2024-25	ESTIMATE FY 2024-25	BUDGET FY 2025-26	% CHNG BUD/BUD	FORECAST FY 2026-27	FORECAST FY 2027-28
Recurring Uses of Funds							
<u>Operating Funds</u>							
General Fund	\$ 130,345,567	\$ 137,845,920	\$ 138,323,209	\$ 144,982,100	5.18%	\$ 147,727,986	\$ 152,023,099
Hotel/Motel Tax Fund	878,394	1,030,000	1,044,294	1,195,000	16.02%	1,210,000	1,226,200
Court Security Fund	86,987	87,679	82,600	84,192	(3.98%)	85,816	87,472
Juvenile Management Fund	98,480	370,697	158,828	211,405	(42.97%)	234,033	236,714
Public Safety Grants Fund	-	14,000	28,061	13,299	(5.01%)	14,000	14,000
Commercial Motor Vehicles Enforcement Fund	138,979	131,151	258,620	306,000	133.32%	256,200	256,200
Confiscated Asset Fund	203,122	645,000	222,429	581,402	(9.86%)	175,000	200,000
Economic Development Grants Fund	1,002,562	1,324,820	1,324,820	1,312,110	(0.96%)	1,311,038	1,311,038
Utility Rate Review Fund	20,984	322,793	100,000	250,000	(22.55%)	25,000	25,000
General Special Revenue Fund	70,013	243,500	93,713	236,000	(3.08%)	225,000	225,000
Utility Fund	52,447,677	57,522,861	58,232,069	64,229,361	11.66%	67,974,556	73,923,195
Golf Course Fund	232,068	679,851	595,191	665,785	(2.07%)	694,462	700,415
Solid Waste Fund	11,578,858	12,191,005	12,342,024	14,019,190	15.00%	14,615,966	15,233,730
Fleet Services Fund	3,787,946	4,117,070	3,998,523	4,272,065	3.76%	4,587,517	4,676,525
Risk Management Fund	3,223,593	3,790,314	4,341,210	3,993,693	5.37%	4,039,245	4,086,094
Administrative Services Fund	24,904,302	27,447,167	27,434,475	29,428,947	7.22%	30,043,506	30,576,865
Employee Health and Disability Fund	12,899,456	12,571,453	14,000,974	14,421,003	14.71%	14,853,633	15,299,242
Public Improvement Districts Fund	1,194,687	1,196,533	1,193,272	1,194,533	(0.17%)	1,194,533	1,194,533
Total Operating Funds	243,113,675	261,531,814	263,774,312	281,396,085	7.60%	289,267,491	301,295,322
<u>Debt Service Funds</u>							
General Debt Service Fund	31,118,630	32,914,224	33,429,974	35,426,579	7.63%	34,909,806	35,129,129
Utility Debt Service Fund	972,425	1,419,931	1,419,231	1,415,350	(0.32%)	2,169,047	2,173,994
Golf Debt Service Fund	-	352,077	352,077	351,902	(0.05%)	351,494	351,999
Total Debt Service Funds	32,091,055	34,686,232	35,201,282	37,193,831	7.23%	37,430,347	37,655,122
<u>Fleet Replacement Funds</u>							
General Fleet Replacement Fund	5,073,422	3,815,308	10,378,764	6,360,652	66.71%	6,749,351	6,217,192
Utility Fleet Replacement Fund	658,655	1,891,899	1,781,475	947,499	(49.92%)	675,043	891,477
Golf Fleet Replacement Fund	-	300,000	457,887	60,000	(80.00%)	215,000	130,000
Total Replacement Funds	5,732,077	6,007,207	12,618,126	7,368,151	22.66%	7,639,394	7,238,669
Total Recurring Uses of Funds	280,936,807	302,225,254	311,593,720	325,958,067	7.85%	334,337,232	346,189,113

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

	ACTUAL FY 2023-24	BUDGET FY 2024-25	ESTIMATE FY 2024-25	BUDGET FY 2025-26	% CHNG BUD/BUD	FORECAST FY 2026-27	FORECAST FY 2027-28
Non-recurring "One-time"							
Sources of Funds							
<u>Operating Funds</u>							
General Fund	\$ 18,583,539	\$ 12,600,277	\$ 17,485,458	\$ 11,683,554	(7.28%)	\$ 11,917,307	\$ 12,155,653
Hotel/Motel Tax Fund	270,000	135,000	300,000	300,000	122.22%	400,000	480,000
Court Security Fund	-	-	-	-	0.00%	-	-
Juvenile 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	85,926	622,959	706,508	522,180	(16.18%)	-	-
Utility Rate Review Fund	-	-	-	-	0.00%	-	-
General Special Revenue Fund	-	-	-	-	0.00%	-	-
Utility Fund	-	-	-	-	0.00%	-	-
Golf Course Fund	-	-	-	-	0.00%	-	-
Solid Waste Fund	-	-	510,800	330,000	0.00%	-	-
Fleet Services Fund	-	-	-	-	0.00%	-	-
Risk Management Fund	-	-	-	-	0.00%	-	-
Administrative Services Fund	-	-	-	-	0.00%	-	-
Employee Health and Disability Fund	-	-	-	-	0.00%	-	-
Public Improvement Districts Fund	-	-	-	-	0.00%	-	-
Total Operating Funds	18,939,465	13,358,236	19,002,766	12,835,734	(3.91%)	12,317,307	12,635,653
<u>Debt Service Funds</u>							
General Debt Service Fund	-	-	-	-	0.00%	-	-
Utility Debt Service Fund	-	-	-	-	0.00%	-	-
Golf Debt Service Fund	-	-	-	-	0.00%	-	-
Total Debt Service Funds	-	-	-	-	0.00%	-	-
<u>Fleet Replacement Funds</u>							
General Fleet Replacement Fund	-	-	-	-	0.00%	-	-
Utility Fleet Replacement Fund	-	-	-	-	0.00%	-	-
Golf Fleet Replacement Fund	-	-	-	-	0.00%	-	-
Total Replacement Funds	-	-	-	-	0.00%	-	-
Total Non-recurring "One-time"							
Sources of Funds	18,939,465	13,358,236	19,002,766	12,835,734	(3.91%)	12,317,307	12,635,653

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

	ACTUAL FY 2023-24	BUDGET FY 2024-25	ESTIMATE FY 2024-25	BUDGET FY 2025-26	% CHNG BUD/BUD	FORECAST FY 2026-27	FORECAST FY 2027-28
Non-recurring "One-time"							
Uses of Funds							
Operating Funds							
General Fund	\$ 28,841,200	\$ 30,861,300	\$ 31,685,649	\$ 23,699,029	(23.21%)	\$ 11,465,928	\$ 11,449,605
Hotel/Motel Tax Fund	-	-	-	-	-	-	-
Court Security Fund	-	-	-	-	0.00%	-	-
Juvenile 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	-	1,722,959	706,508	522,180	(69.69%)	750,000	-
Utility Rate Review Fund	-	-	-	-	0.00%	-	-
General Special Revenue Fund	-	-	-	-	0.00%	-	-
Utility Fund	7,900,000	5,133,600	5,133,600	7,073,062	37.78%	6,000,000	6,000,000
Golf Course Fund	900,000	500,000	500,000	500,000	0.00%	500,000	500,000
Solid Waste Fund	964,487	1,485,000	1,535,800	1,400,000	(5.72%)	1,414,000	1,428,140
Fleet Services Fund	-	-	-	-	0.00%	-	-
Risk Management Fund	-	-	-	-	0.00%	-	-
Administrative Services Fund	3,672,501	2,567,657	2,567,657	1,506,043	(41.35%)	-	115,798
Employee Health and Disability Fund	-	-	-	-	0.00%	-	-
Public Improvement Districts Fund	-	-	-	-	0.00%	-	-
Total Operating Funds	42,278,188	42,270,516	42,129,214	34,700,314	(17.91%)	20,129,928	19,493,543
Debt Service Funds							
General Debt Service Fund	-	-	-	-	0.00%	-	-
Utility Debt Service Fund	-	-	-	-	0.00%	-	-
Golf Debt Service Fund	-	-	-	-	0.00%	-	-
Total Debt Service Funds	-	-	-	-	0.00%	-	-
Fleet Replacement Funds							
General Fleet Replacement Fund	-	-	-	-	0.00%	-	-
Utility Fleet Replacement Fund	-	-	-	-	0.00%	-	-
Golf Fleet Replacement Fund	-	-	-	-	0.00%	-	-
Total Replacement Funds	-	-	-	-	100.00%	-	-
Non-recurring "One-time"							
Uses of Funds							
	42,278,188	42,270,516	42,129,214	34,700,314	(17.91%)	20,129,928	19,493,543

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

	ACTUAL FY 2023-24	BUDGET FY 2024-25	ESTIMATE FY 2024-25	BUDGET FY 2025-26	% CHNG BUD/BUD	FORECAST FY 2026-27	FORECAST FY 2027-28
Additional recurring sources or reductions in uses needed to maintain Target Fund Balance							
<u>Operating Funds</u>							
General Fund	\$ -	-	\$ -	\$ -	0.00%	\$ -	\$ -
Hotel/Motel Tax Fund	-	-	-	-	0.00%	-	-
Court Security Fund	-	-	-	-	0.00%	-	-
Juvenile Management Fund	-	-	-	-	0.00%	-	-
Public Safety Grants Fund	-	-	-	-	0.00%	-	-
Commercial Motor Vehicles Enforcement Fund	-	-	-	-	0.00%	-	-
Confiscated Asset Fund	-	-	-	-	0.00%	-	-
Economic Development Grants Fund	-	-	-	-	0.00%	-	-
Utility Rate Review Fund	-	-	-	-	0.00%	-	-
General Special Revenue Fund	-	-	-	-	0.00%	-	-
Utility Fund	-	-	-	-	0.00%	-	-
Golf Course Fund	-	-	-	-	0.00%	-	-
Solid Waste Fund	-	-	-	-	0.00%	-	-
Fleet Services Fund	-	-	-	-	0.00%	-	-
Risk Management Fund	-	-	-	-	0.00%	-	-
Administrative Services Fund	-	-	-	-	0.00%	-	-
Employee Health and Disability Fund	-	-	-	-	0.00%	-	-
Public Improvement Districts Fund	-	-	-	-	0.00%	-	-
Total Operating Funds	-	-	-	-	0.00%	-	-
<u>Debt Service Funds</u>							
General Debt Service Fund	-	-	-	-	0.00%	-	-
Utility Debt Service Fund	-	-	-	-	0.00%	-	-
Golf Debt Service Fund	-	-	-	-	0.00%	-	-
Total Debt Service Funds	-	-	-	-	0.00%	-	-
<u>Fleet Replacement Funds</u>							
General Fleet Replacement Fund	-	-	-	-	0.00%	-	-
Utility Fleet Replacement Fund	-	-	-	-	0.00%	-	-
Golf Fleet Replacement Fund	-	-	-	-	0.00%	-	-
Total Replacement Funds	-	-	-	-	-	-	-
Additional sources or reductions in uses needed to Maintain Target Fund Balance	-	-	-	-	0.00%	-	-

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

	ACTUAL FY 2023-24	BUDGET FY 2024-25	ESTIMATE FY 2024-25	BUDGET FY 2025-26	% CHNG BUD/BUD	FORECAST FY 2026-27	FORECAST FY 2027-28
Ending Fund Balance							
<u>Operating Funds</u>							
General Fund	47,020,969	22,516,250	35,848,149	23,832,674	5.85%	24,284,052	24,990,100
Hotel/Motel Tax Fund	418,322	118,850	326,557	126,557	6.48%	31,557	357
Court Security Fund	59,885	47,403	59,671	59,370	25.25%	58,894	58,174
Juvenile Management Fund	1,251,996	938,650	1,234,811	1,165,108	24.13%	1,071,173	971,643
Public Safety Grants Fund	15,600	-	19,808	19,808	0.00%	19,808	19,808
Commercial Motor Vehicles Enforcement Fund	804,619	678,256	727,307	627,955	(7.42%)	578,719	529,804
Confiscated Asset Fund	899,651	150,804	801,594	446,192	195.88%	422,452	373,974
Economic Development Grants Fund	2,195,336	735,596	2,195,336	2,195,336	198%	1,445,336	1,445,336
Utility Rate Review Fund	351,809	25,000	276,809	51,809	107.24%	51,809	51,809
General Special Revenue Fund	1,192,382	1,025,847	1,180,862	1,046,762	2.04%	924,931	804,132
Utility Fund	20,017,519	15,989,851	20,528,093	17,488,075	9.37%	16,760,850	18,227,637
Golf Course Fund	1,563,972	1,016,002	1,584,024	1,658,274	63.22%	1,736,801	1,816,693
Solid Waste Fund	395,809	286,020	207,963	500,841	75.11%	522,794	598,714
Fleet Services Fund	1,818,607	1,676,212	2,262,337	2,471,954	47.47%	2,132,513	1,751,199
Risk Management Fund	3,484,341	2,695,019	2,494,965	2,075,307	(22.99%)	1,767,456	1,502,043
Administrative Services Fund	6,367,591	2,255,932	3,924,861	2,418,818	7.22%	2,469,329	2,513,167
Employee Health and Disability Fund	5,664,305	4,891,027	4,382,117	3,584,669	(26.71%)	2,982,441	2,583,016
Public Improvement Districts Fund	-	-	-	-	0.00%	-	-
Total Operating Funds	93,522,713	55,046,719	78,055,264	59,769,509	8.58%	57,260,915	58,237,606
<u>Debt Service Funds</u>							
General Debt Service Fund	5,421,931	4,423,275	4,581,261	4,700,261	6.26%	4,818,761	4,937,261
Utility Debt Service Fund	1,702,943	1,593,116	1,721,388	2,509,389	57.51%	2,527,886	2,497,798
Golf Debt Service Fund	-	-	-	-	0%	-	-
Total Debt Service Funds	7,124,874	6,016,391	6,302,649	7,209,650	19.83%	7,346,647	7,435,059
<u>Fleet Replacement Funds</u>							
General Fleet Replacement Fund	8,067,795	7,414,596	2,993,300	4,053,330	(45.33%)	3,224,690	3,359,866
Utility Fleet Replacement Fund	1,328,273	226,154	285,479	156,830	(30.65%)	323,198	346,206
Golf Fleet Replacement Fund	461,972	27,073	115,134	234,931	767.77%	227,033	307,379
Total Replacement Funds	9,858,040	7,667,823	3,393,913	4,445,091	(42.03%)	3,774,921	4,013,451
Total Ending Fund Balances	\$ 110,505,627	\$ 68,730,933	\$ 87,751,826	\$ 71,424,250	3.92%	\$ 68,382,483	\$ 69,686,116

ORDINANCE NO. 4275

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF CARROLLTON, TEXAS, ADOPTING AND APPROVING AN OPERATING AND CAPITAL BUDGET FOR THE CITY OF CARROLLTON, TEXAS; MAKING APPROPRIATIONS THEREFORE FOR THE FISCAL YEAR OCTOBER 1, 2025 THROUGH SEPTEMBER 30, 2026; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, heretofore a budget for the Fiscal Year October 1, 2025 through September 30, 2026, has been prepared by the City Manager of the City of Carrollton, Texas (“City”); and

WHEREAS, said budget has been presented by the City Manager, along with her budget message, in accordance with Article IV of the City Charter; and

WHEREAS, the City Council of the City of Carrollton, Texas (“City Council”) finds that all legal requirements of notice and hearings have been met; and

WHEREAS, the City Council finds the budget, as filed and amended, safeguards the financial condition of the City and the comparative expenditures expressed therein provide for the health, safety and welfare of the community.

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

SECTION 1

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

SECTION 2

The City Council hereby adopts and approves the budget as filed and amended for the Fiscal Year beginning October 1, 2025, through September 30, 2026, and hereby appropriates the amounts as specified therein at the fund level.

SECTION 3

The City Council does hereby designate that \$0.026441 of the \$0.387652 tax rate levy for operating purposes for Fiscal Year 2025-2026 be segregated into a capital fund for the specific and expressed purposes of street rehabilitation and transit-oriented development.

SECTION 4

The City Council does hereby designate that \$0.026441 of the \$0.387652 tax rate levy for operating purposes for Fiscal Year 2025-2026 be segregated into a capital fund for the specific and expressed purposes of a Neighborhood Partnership or Capital Improvement Program.

SECTION 5

The City Council does hereby designate that \$0.005635 of the \$0.387652 tax rate levy for operating purposes for Fiscal Year 2025-2026 be segregated into a special revenue fund for the specific and expressed purposes of economic development grants.

SECTION 6

The City Manager is authorized to take all steps reasonable and necessary to implement the budget; therefore, general expenditure authority of up to \$100,000 is granted to the City Manager, or her designees, without further City Council action.

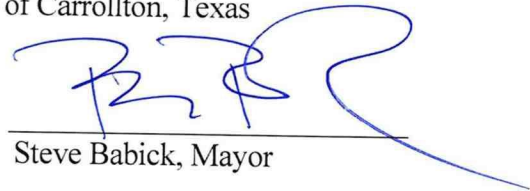
SECTION 7

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

PASSED AND APPROVED THIS 9TH DAY OF SEPTEMBER, 2025.

City of Carrollton, Texas

By:

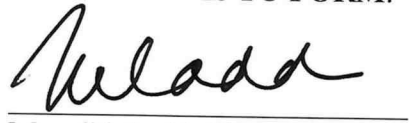

Steve Babick, Mayor

ATTEST:


Chloe Sawatzky, City Secretary



APPROVED AS TO FORM:


Meredith Ladd, City Attorney

APPROVED AS TO CONTENT:


Diana K. Vaughn, Chief Financial Officer

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

	ACTUAL FY 2023-24	BUDGET FY 2024-25	ESTIMATE FY 2024-25	BUDGET FY 2025-26	% CHNG BUD/BUD	FORECAST FY 2026-27	FORECAST FY 2027-28
Beginning Fund Balance							
<u>Operating Funds</u>							
General Fund	\$ 53,699,990	\$ 40,777,273	\$ 47,020,969	\$ 35,848,149	(12.09%)	\$ 23,832,674	\$ 24,284,052
Hotel/Motel Tax Fund	338,656	218,850	418,322	326,557	49.21%	126,557	31,557
Court Security Fund	68,954	59,752	59,885	59,671	(0.14%)	59,370	58,894
Juvenile Management Fund	1,223,873	1,183,710	1,251,996	1,234,811	4.32%	1,165,108	1,071,173
Public Safety Grants Fund	4,411	-	15,600	19,808	-	19,808	19,808
Commercial Motor Vehicles Enforcement Fund	651,337	606,314	804,619	727,307	19.96%	627,955	578,719
Confiscated Asset Fund	943,124	615,804	899,651	801,594	30.17%	446,192	422,452
Economic Development Grants Fund	1,855,596	1,835,596	2,195,336	2,195,336	19.60%	2,195,336	1,445,336
Utility Rate Review Fund	347,793	322,793	351,809	276,809	(14.25%)	51,809	51,809
General Special Revenue Fund	1,108,616	1,148,254	1,192,382	1,180,862	2.84%	1,046,762	924,931
Utility Fund	21,220,215	17,239,175	20,017,519	20,528,093	19.08%	17,488,075	16,760,850
Golf Course Fund	1,756,020	1,196,539	1,563,972	1,584,024	32.38%	1,658,274	1,736,801
Solid Waste Fund	202,100	213,025	395,809	207,963	(2.38%)	500,841	522,794
Fleet Services Fund	1,290,578	1,659,877	1,818,607	2,262,337	36.30%	2,471,954	2,132,513
Risk Management Fund	3,365,053	3,120,109	3,484,341	2,494,965	(20.04%)	2,075,307	1,767,456
Administrative Services Fund	9,210,749	4,823,589	6,367,591	3,924,861	(18.63%)	2,418,818	2,469,329
Employee Health and Disability Fund	5,923,537	5,411,287	5,664,305	4,382,117	(19.02%)	3,584,669	2,982,441
Public Improvement Districts Fund	-	-	-	-	0.00%	-	-
Total Operating Funds	103,210,602	80,431,947	93,522,713	78,055,264	(2.95%)	59,769,509	57,260,915
<u>Debt Service Funds</u>							
General Debt Service Fund	5,244,935	4,302,275	5,421,931	4,581,261	6.48%	4,700,261	4,818,761
Utility Debt Service Fund	1,005,725	1,564,956	1,702,943	1,721,388	10.00%	2,509,389	2,527,886
Golf Debt Service Fund	-	-	-	-	0.00%	-	-
Total Debt Service Funds	6,250,660	5,867,231	7,124,874	6,302,649	7.42%	7,209,650	7,346,647
<u>Fleet Replacement Funds</u>							
General Fleet Replacement Fund	9,035,856	6,777,356	8,067,795	2,993,300	(55.83%)	4,053,330	3,224,690
Utility Fleet Replacement Fund	1,260,715	1,215,299	1,328,273	285,479	(76.51%)	156,830	323,198
Golf Fleet Replacement Fund	366,397	133,499	461,972	115,134	(13.76%)	234,931	227,033
Total Replacement Funds	10,662,968	8,126,154	9,858,040	3,393,913	(58.23%)	4,445,091	3,774,921
Total Beginning Funds	120,124,230	94,425,332	110,505,627	87,751,826	(7.07%)	71,424,250	68,382,483

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

	ACTUAL FY 2023-24	BUDGET FY 2024-25	ESTIMATE FY 2024-25	BUDGET FY 2025-26	% CHNG BUD/BUD	FORECAST FY 2026-27	FORECAST FY 2027-28
Recurring Sources of Funds							
<u>Operating Funds</u>							
General Fund	\$ 133,924,207	\$ 137,845,920	\$ 141,350,579	\$ 144,982,100	5.18%	\$ 147,727,986	\$ 152,023,099
Hotel/Motel Tax Fund	688,060	795,000	652,529	695,000	(12.58%)	715,000	715,000
Court Security Fund	77,918	75,329	82,386	83,891	11.37%	85,340	86,752
Juvenile Management Fund	126,603	125,637	141,643	141,702	12.79%	140,098	137,184
Public Safety Grants Fund	11,189	14,000	32,269	13,299	(5.01%)	14,000	14,000
Commercial Motor Vehicles Enforcement Fund	292,261	203,093	181,308	206,648	1.75%	206,965	207,284
Confiscated Asset Fund	159,649	180,000	124,372	226,000	25.56%	151,260	151,523
Economic Development Grants Fund	1,256,376	1,324,820	1,324,820	1,312,110	(0.96%)	1,311,038	1,311,038
Utility Rate Review Fund	25,000	25,000	25,000	25,000	0.00%	25,000	25,000
General Special Revenue Fund	153,779	121,093	82,193	101,900	(15.85%)	103,169	104,201
Utility Fund	59,144,981	61,407,137	63,876,243	68,262,405	11.16%	73,247,331	81,389,982
Golf Course Fund	940,020	999,314	1,115,243	1,240,035	24.09%	1,272,989	1,280,307
Solid Waste Fund	12,737,054	13,749,000	13,179,178	15,382,068	11.88%	16,051,919	16,737,790
Fleet Services Fund	4,315,975	4,133,405	4,442,253	4,481,682	8.43%	4,248,076	4,295,211
Risk Management Fund	3,342,881	3,365,224	3,351,834	3,574,035	6.20%	3,731,394	3,820,681
Administrative Services Fund	25,733,645	27,447,167	27,559,401	29,428,947	7.22%	30,094,017	30,736,501
Employee Health and Disability Fund	12,640,224	12,051,193	12,718,786	13,623,555	13.05%	14,251,405	14,899,817
Public Improvement Districts Fund	1,194,687	1,196,533	1,193,272	1,194,533	(0.17%)	1,194,533	1,194,533
Total Operating Funds	256,764,509	265,058,865	271,433,309	284,974,910	7.51%	294,571,520	309,129,903
<u>Debt Service Funds</u>							
General Debt Service Fund	31,295,626	33,035,224	32,589,304	35,545,579	7.60%	35,028,306	35,247,629
Utility Debt Service Fund	1,669,643	1,448,091	1,437,676	2,203,350	52.16%	2,187,544	2,143,906
Golf Debt Service Fund	-	352,077	352,077	351,902	(0.05%)	351,494	351,999
Total Debt Service Funds	32,965,269	34,835,392	34,379,057	38,100,831	9.37%	37,567,344	37,743,534
<u>Fleet Replacement Funds</u>							
General Fleet Replacement Fund	4,105,361	4,452,548	5,304,269	7,420,682	66.66%	5,920,711	6,352,368
Utility Fleet Replacement Fund	726,213	902,754	738,681	818,850	(9.29%)	841,411	914,485
Golf Fleet Replacement Fund	95,575	193,574	111,049	179,797	(7.12%)	207,102	210,346
Total Replacement Funds	4,927,149	5,548,876	6,153,999	8,419,329	51.73%	6,969,224	7,477,199
Total Recurring Sources of Funds	294,656,927	305,443,133	311,966,365	331,495,070	8.53%	339,108,088	354,350,636

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

	ACTUAL FY 2023-24	BUDGET FY 2024-25	ESTIMATE FY 2024-25	BUDGET FY 2025-26	% CHNG BUD/BUD	FORECAST FY 2026-27	FORECAST FY 2027-28
Recurring Uses of Funds							
<u>Operating Funds</u>							
General Fund	\$ 130,345,567	\$ 137,845,920	\$ 138,323,209	\$ 144,982,100	5.18%	\$ 147,727,986	\$ 152,023,099
Hotel/Motel Tax Fund	878,394	1,030,000	1,044,294	1,195,000	16.02%	1,210,000	1,226,200
Court Security Fund	86,987	87,679	82,600	84,192	(3.98%)	85,816	87,472
Juvenile Management Fund	98,480	370,697	158,828	211,405	(42.97%)	234,033	236,714
Public Safety Grants Fund	-	14,000	28,061	13,299	(5.01%)	14,000	14,000
Commercial Motor Vehicles Enforcement Fund	138,979	131,151	258,620	306,000	133.32%	256,200	256,200
Confiscated Asset Fund	203,122	645,000	222,429	581,402	(9.86%)	175,000	200,000
Economic Development Grants Fund	1,002,562	1,324,820	1,324,820	1,312,110	(0.96%)	1,311,038	1,311,038
Utility Rate Review Fund	20,984	322,793	100,000	250,000	(22.55%)	25,000	25,000
General Special Revenue Fund	70,013	243,500	93,713	236,000	(3.08%)	225,000	225,000
Utility Fund	52,447,677	57,522,861	58,232,069	64,229,361	11.66%	67,974,556	73,923,195
Golf Course Fund	232,068	679,851	595,191	665,785	(2.07%)	694,462	700,415
Solid Waste Fund	11,578,858	12,191,005	12,342,024	14,019,190	15.00%	14,615,966	15,233,730
Fleet Services Fund	3,787,946	4,117,070	3,998,523	4,272,065	3.76%	4,587,517	4,676,525
Risk Management Fund	3,223,593	3,790,314	4,341,210	3,993,693	5.37%	4,039,245	4,086,094
Administrative Services Fund	24,904,302	27,447,167	27,434,475	29,428,947	7.22%	30,043,506	30,576,865
Employee Health and Disability Fund	12,899,456	12,571,453	14,000,974	14,421,003	14.71%	14,853,633	15,299,242
Public Improvement Districts Fund	1,194,687	1,196,533	1,193,272	1,194,533	(0.17%)	1,194,533	1,194,533
Total Operating Funds	243,113,675	261,531,814	263,774,312	281,396,085	7.60%	289,267,491	301,295,322
<u>Debt Service Funds</u>							
General Debt Service Fund	31,118,630	32,914,224	33,429,974	35,426,579	7.63%	34,909,806	35,129,129
Utility Debt Service Fund	972,425	1,419,931	1,419,231	1,415,350	(0.32%)	2,169,047	2,173,994
Golf Debt Service Fund	-	352,077	352,077	351,902	(0.05%)	351,494	351,999
Total Debt Service Funds	32,091,055	34,686,232	35,201,282	37,193,831	7.23%	37,430,347	37,655,122
<u>Fleet Replacement Funds</u>							
General Fleet Replacement Fund	5,073,422	3,815,308	10,378,764	6,360,652	66.71%	6,749,351	6,217,192
Utility Fleet Replacement Fund	658,655	1,891,899	1,781,475	947,499	(49.92%)	675,043	891,477
Golf Fleet Replacement Fund	-	300,000	457,887	60,000	(80.00%)	215,000	130,000
Total Replacement Funds	5,732,077	6,007,207	12,618,126	7,368,151	22.66%	7,639,394	7,238,669
Total Recurring Uses of Funds	280,936,807	302,225,254	311,593,720	325,958,067	7.85%	334,337,232	346,189,113

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

	ACTUAL FY 2023-24	BUDGET FY 2024-25	ESTIMATE FY 2024-25	BUDGET FY 2025-26	% CHNG BUD/BUD	FORECAST FY 2026-27	FORECAST FY 2027-28
Non-recurring "One-time"							
Sources of Funds							
<u>Operating Funds</u>							
General Fund	\$ 18,583,539	\$ 12,600,277	\$ 17,485,458	\$ 11,683,554	(7.28%)	\$ 11,917,307	\$ 12,155,653
Hotel/Motel Tax Fund	270,000	135,000	300,000	300,000	122.22%	400,000	480,000
Court Security Fund	-	-	-	-	0.00%	-	-
Juvenile 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	85,926	622,959	706,508	522,180	(16.18%)	-	-
Utility Rate Review Fund	-	-	-	-	0.00%	-	-
General Special Revenue Fund	-	-	-	-	0.00%	-	-
Utility Fund	-	-	-	-	0.00%	-	-
Golf Course Fund	-	-	-	-	0.00%	-	-
Solid Waste Fund	-	-	510,800	330,000	0.00%	-	-
Fleet Services Fund	-	-	-	-	0.00%	-	-
Risk Management Fund	-	-	-	-	0.00%	-	-
Administrative Services Fund	-	-	-	-	0.00%	-	-
Employee Health and Disability Fund	-	-	-	-	0.00%	-	-
Public Improvement Districts Fund	-	-	-	-	0.00%	-	-
Total Operating Funds	18,939,465	13,358,236	19,002,766	12,835,734	(3.91%)	12,317,307	12,635,653
<u>Debt Service Funds</u>							
General Debt Service Fund	-	-	-	-	0.00%	-	-
Utility Debt Service Fund	-	-	-	-	0.00%	-	-
Golf Debt Service Fund	-	-	-	-	0.00%	-	-
Total Debt Service Funds	-	-	-	-	0.00%	-	-
<u>Fleet Replacement Funds</u>							
General Fleet Replacement Fund	-	-	-	-	0.00%	-	-
Utility Fleet Replacement Fund	-	-	-	-	0.00%	-	-
Golf Fleet Replacement Fund	-	-	-	-	0.00%	-	-
Total Replacement Funds	-	-	-	-	0.00%	-	-
Total Non-recurring "One-time"							
Sources of Funds	18,939,465	13,358,236	19,002,766	12,835,734	(3.91%)	12,317,307	12,635,653

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

	ACTUAL FY 2023-24	BUDGET FY 2024-25	ESTIMATE FY 2024-25	BUDGET FY 2025-26	% CHNG BUD/BUD	FORECAST FY 2026-27	FORECAST FY 2027-28
Non-recurring "One-time"							
Uses of Funds							
<u>Operating Funds</u>							
General Fund	\$ 28,841,200	\$ 30,861,300	\$ 31,685,649	\$ 23,699,029	(23.21%)	\$ 11,465,928	\$ 11,449,605
Hotel/Motel Tax Fund	-	-	-	-	-	-	-
Court Security Fund	-	-	-	-	0.00%	-	-
Juvenile 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	-	1,722,959	706,508	522,180	(69.69%)	750,000	-
Utility Rate Review Fund	-	-	-	-	0.00%	-	-
General Special Revenue Fund	-	-	-	-	0.00%	-	-
Utility Fund	7,900,000	5,133,600	5,133,600	7,073,062	37.78%	6,000,000	6,000,000
Golf Course Fund	900,000	500,000	500,000	500,000	0.00%	500,000	500,000
Solid Waste Fund	964,487	1,485,000	1,535,800	1,400,000	(5.72%)	1,414,000	1,428,140
Fleet Services Fund	-	-	-	-	0.00%	-	-
Risk Management Fund	-	-	-	-	0.00%	-	-
Administrative Services Fund	3,672,501	2,567,657	2,567,657	1,506,043	(41.35%)	-	115,798
Employee Health and Disability Fund	-	-	-	-	0.00%	-	-
Public Improvement Districts Fund	-	-	-	-	0.00%	-	-
Total Operating Funds	42,278,188	42,270,516	42,129,214	34,700,314	(17.91%)	20,129,928	19,493,543
<u>Debt Service Funds</u>							
General Debt Service Fund	-	-	-	-	0.00%	-	-
Utility Debt Service Fund	-	-	-	-	0.00%	-	-
Golf Debt Service Fund	-	-	-	-	0.00%	-	-
Total Debt Service Funds	-	-	-	-	0.00%	-	-
<u>Fleet Replacement Funds</u>							
General Fleet Replacement Fund	-	-	-	-	0.00%	-	-
Utility Fleet Replacement Fund	-	-	-	-	0.00%	-	-
Golf Fleet Replacement Fund	-	-	-	-	0.00%	-	-
Total Replacement Funds	-	-	-	-	100.00%	-	-
Non-recurring "One-time"							
Uses of Funds							
	42,278,188	42,270,516	42,129,214	34,700,314	(17.91%)	20,129,928	19,493,543

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

	ACTUAL FY 2023-24	BUDGET FY 2024-25	ESTIMATE FY 2024-25	BUDGET FY 2025-26	% CHNG BUD/BUD	FORECAST FY 2026-27	FORECAST FY 2027-28
Additional recurring sources or reductions in uses needed to maintain Target Fund Balance							
<u>Operating Funds</u>							
General Fund	\$ -	-	\$ -	\$ -	0.00%	\$ -	\$ -
Hotel/Motel Tax Fund	-	-	-	-	0.00%	-	-
Court Security Fund	-	-	-	-	0.00%	-	-
Juvenile Management Fund	-	-	-	-	0.00%	-	-
Public Safety Grants Fund	-	-	-	-	0.00%	-	-
Commercial Motor Vehicles Enforcement Fund	-	-	-	-	0.00%	-	-
Confiscated Asset Fund	-	-	-	-	0.00%	-	-
Economic Development Grants Fund	-	-	-	-	0.00%	-	-
Utility Rate Review Fund	-	-	-	-	0.00%	-	-
General Special Revenue Fund	-	-	-	-	0.00%	-	-
Utility Fund	-	-	-	-	0.00%	-	-
Golf Course Fund	-	-	-	-	0.00%	-	-
Solid Waste Fund	-	-	-	-	0.00%	-	-
Fleet Services Fund	-	-	-	-	0.00%	-	-
Risk Management Fund	-	-	-	-	0.00%	-	-
Administrative Services Fund	-	-	-	-	0.00%	-	-
Employee Health and Disability Fund	-	-	-	-	0.00%	-	-
Public Improvement Districts Fund	-	-	-	-	0.00%	-	-
Total Operating Funds	-	-	-	-	0.00%	-	-
<u>Debt Service Funds</u>							
General Debt Service Fund	-	-	-	-	0.00%	-	-
Utility Debt Service Fund	-	-	-	-	0.00%	-	-
Golf Debt Service Fund	-	-	-	-	0.00%	-	-
Total Debt Service Funds	-	-	-	-	0.00%	-	-
<u>Fleet Replacement Funds</u>							
General Fleet Replacement Fund	-	-	-	-	0.00%	-	-
Utility Fleet Replacement Fund	-	-	-	-	0.00%	-	-
Golf Fleet Replacement Fund	-	-	-	-	0.00%	-	-
Total Replacement Funds	-	-	-	-	-	-	-
Additional sources or reductions in uses needed to Maintain Target Fund Balance	-	-	-	-	0.00%	-	-

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

	ACTUAL FY 2023-24	BUDGET FY 2024-25	ESTIMATE FY 2024-25	BUDGET FY 2025-26	% CHNG BUD/BUD	FORECAST FY 2026-27	FORECAST FY 2027-28
Ending Fund Balance							
<u>Operating Funds</u>							
General Fund	47,020,969	22,516,250	35,848,149	23,832,674	5.85%	24,284,052	24,990,100
Hotel/Motel Tax Fund	418,322	118,850	326,557	126,557	6.48%	31,557	357
Court Security Fund	59,885	47,403	59,671	59,370	25.25%	58,894	58,174
Juvenile Management Fund	1,251,996	938,650	1,234,811	1,165,108	24.13%	1,071,173	971,643
Public Safety Grants Fund	15,600	-	19,808	19,808	0.00%	19,808	19,808
Commercial Motor Vehicles Enforcement Fund	804,619	678,256	727,307	627,955	(7.42%)	578,719	529,804
Confiscated Asset Fund	899,651	150,804	801,594	446,192	195.88%	422,452	373,974
Economic Development Grants Fund	2,195,336	735,596	2,195,336	2,195,336	198%	1,445,336	1,445,336
Utility Rate Review Fund	351,809	25,000	276,809	51,809	107.24%	51,809	51,809
General Special Revenue Fund	1,192,382	1,025,847	1,180,862	1,046,762	2.04%	924,931	804,132
Utility Fund	20,017,519	15,989,851	20,528,093	17,488,075	9.37%	16,760,850	18,227,637
Golf Course Fund	1,563,972	1,016,002	1,584,024	1,658,274	63.22%	1,736,801	1,816,693
Solid Waste Fund	395,809	286,020	207,963	500,841	75.11%	522,794	598,714
Fleet Services Fund	1,818,607	1,676,212	2,262,337	2,471,954	47.47%	2,132,513	1,751,199
Risk Management Fund	3,484,341	2,695,019	2,494,965	2,075,307	(22.99%)	1,767,456	1,502,043
Administrative Services Fund	6,367,591	2,255,932	3,924,861	2,418,818	7.22%	2,469,329	2,513,167
Employee Health and Disability Fund	5,664,305	4,891,027	4,382,117	3,584,669	(26.71%)	2,982,441	2,583,016
Public Improvement Districts Fund	-	-	-	-	0.00%	-	-
Total Operating Funds	<u>93,522,713</u>	<u>55,046,719</u>	<u>78,055,264</u>	<u>59,769,509</u>	<u>8.58%</u>	<u>57,260,915</u>	<u>58,237,606</u>
<u>Debt Service Funds</u>							
General Debt Service Fund	5,421,931	4,423,275	4,581,261	4,700,261	6.26%	4,818,761	4,937,261
Utility Debt Service Fund	1,702,943	1,593,116	1,721,388	2,509,389	57.51%	2,527,886	2,497,798
Golf Debt Service Fund	-	-	-	-	0%	-	-
Total Debt Service Funds	<u>7,124,874</u>	<u>6,016,391</u>	<u>6,302,649</u>	<u>7,209,650</u>	<u>19.83%</u>	<u>7,346,647</u>	<u>7,435,059</u>
<u>Fleet Replacement Funds</u>							
General Fleet Replacement Fund	8,067,795	7,414,596	2,993,300	4,053,330	(45.33%)	3,224,690	3,359,866
Utility Fleet Replacement Fund	1,328,273	226,154	285,479	156,830	(30.65%)	323,198	346,206
Golf Fleet Replacement Fund	461,972	27,073	115,134	234,931	767.77%	227,033	307,379
Total Replacement Funds	<u>9,858,040</u>	<u>7,667,823</u>	<u>3,393,913</u>	<u>4,445,091</u>	<u>(42.03%)</u>	<u>3,774,921</u>	<u>4,013,451</u>
Total Ending Fund Balances	<u>\$ 110,505,627</u>	<u>\$ 68,730,933</u>	<u>\$ 87,751,826</u>	<u>\$ 71,424,250</u>	<u>3.92%</u>	<u>\$ 68,382,483</u>	<u>\$ 69,686,116</u>

**COMBINED FUNDS
CAPITAL PROJECTS FUNDS
FISCAL YEAR 2026**

Unbudgeted Resources:

General and Public Safety Capital	\$ 29,577,633
Community Development	11,287,308
Parks	14,409,023
Streets	49,749,990
Drainage	3,447,895
Traffic	810,708
Tax Increment Reinvestment Zone	2,480,142
Utility	21,104,767
Golf Course	512,971
	<u>133,380,437</u>

Additional Projects: *

General and Public Safety Capital	29,577,633
Community Development	11,287,308
Parks	14,409,023
Streets	49,749,990
Drainage	3,447,895
Traffic	810,708
Tax Increment Reinvestment Zone	2,480,142
Utility	21,104,767
Golf Course	512,971
	<u>133,380,437</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

Personnel Schedule

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Variance
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
	FTE	FTE	FTE	FTE	FTE	FTE	FTE
<u>GENERAL FUND</u>							
<u>Public Safety</u>							
Police Management Services (201001)	84.000	106.000	103.000	105.000	104.000	109.000	5.000
Police Operations (203001)	116.000	99.000	100.000	100.000	103.000	100.000	(3.000)
Police - Detention	30.500	30.500	30.500	24.500	24.500	24.000	(0.500)
Office of Emergency Management	-	3.000	6.000	6.000	6.000	6.000	-
Fire Operations (232001)	159.000	162.000	162.000	162.000	163.000	157.000	(6.000)
Fire Support Services	16.500	15.000	15.000	15.000	17.000	20.000	3.000
Municipal Court (141001)	16.500	16.500	16.500	16.500	16.500	16.500	-
Environmental Services (261001)	21.500	21.500	22.500	23.000	24.000	24.000	-
Animal Services (263001)	11.000	11.000	11.000	11.000	11.000	12.000	1.000
Total Public Safety	455.000	464.500	466.500	463.000	469.000	468.500	(0.500)
<u>Culture & Leisure</u>							
Library (321001)	37.500	38.000	38.500	38.500	38.500	38.500	-
Parks & Recreation Admin. (352001)	4.000	4.000	4.000	5.000	5.000	5.000	-
Rosemeade Recreation Center	1.000	1.000	1.000	1.000	1.000	1.000	-
Senior Center	1.000	1.000	1.000	1.000	1.000	1.000	-
A.W. Perry Museum	1.000	1.000	1.000	1.000	1.000	1.000	-
Recreation (354001)	14.000	12.000	19.750	19.750	19.750	20.750	1.000
Parks Operations	61.000	60.000	60.750	60.750	60.750	60.750	-
Total Cultural & Recreational	119.500	117.000	126.000	127.000	127.000	128.000	1.000
<u>Development</u>							
Transportation Engineering	7.000	5.000	4.000	4.000	4.000	4.000	-
Civil Engineering	9.500	6.000	6.000	6.000	6.000	7.000	1.000
CIP Engineering	5.000	9.000	10.000	10.000	10.000	9.000	(1.000)
Traffic Operations (404001)	15.000	15.000	15.000	15.000	15.000	15.000	-
Streets (402001)	28.000	28.300	23.300	23.300	23.300	22.300	(1.000)
Special Operations (403001)	9.000	9.000	7.000	7.000	7.000	7.000	-
Public Works Administration (401001)	8.000	8.000	6.000	5.000	6.000	5.000	(1.000)
Outside Contracts	-	-	4.000	5.000	4.000	5.000	1.000
Building Inspection (441001)	23.000	23.000	23.000	24.000	24.000	23.000	(1.000)
Planning	4.000	4.000	4.000	4.000	4.000	4.000	-
Economic Development (421001)	2.000	2.000	2.000	2.000	3.000	4.000	1.000
Total Development	110.500	109.300	104.300	105.300	106.300	105.300	(1.000)
Total General Fund	685.000	690.800	696.800	695.300	702.300	701.800	(0.500)
<u>UTILITY FUND</u>							
Water Production (405001)	15.000	15.000	15.000	15.000	15.000	15.000	-
Water Distribution (405002)	15.000	19.000	16.000	16.000	16.000	16.000	-
Wastewater Collection (405003)	10.000	10.000	10.000	10.000	9.000	9.000	-
Meter Repair Services	12.000	12.000	4.000	4.000	4.000	4.000	-
Meter Reader Services	-	-	8.000	8.000	9.000	8.000	(1.000)
Water Concrete Replacement (405005)	12.000	7.700	9.700	9.700	9.700	10.700	1.000
Total Utility Fund	64.000	63.700	62.700	62.700	62.700	62.700	-
<u>FLEET SERVICES FUND</u>							
Fleet Services (571001)	0.800	0.800	1.800	1.800	1.800	2.800	-
<u>RISK SERVICES FUND</u>							
Risk Management (142001)	1.000	1.000	1.000	1.000	1.500	1.500	0.500
<u>ADMINISTRATIVE SERVICES FUND</u>							
<u>General Government</u>							
City Manager's Office (102001)	7.000	7.000	6.000	8.000	6.000	8.000	2.000
Resolution Center	13.000	16.000	18.000	17.000	18.000	18.000	-
Managed Competition & Strategic Planning	3.000	3.000	3.000	3.000	3.000	3.000	-
Marketing Services (171001)	6.000	6.000	9.000	9.000	9.000	9.000	-
City Attorney (121001)	9.000	9.000	12.000	9.000	11.000	8.000	(3.000)
Total General Government	38.000	41.000	48.000	46.000	47.000	46.000	(1.000)
<u>Administration</u>							
Finance Administration	4.500	4.500	4.500	4.500	4.000	4.000	-
Budget & Management Analysis	3.000	3.000	3.000	3.000	4.000	4.000	-
Accounting	8.500	8.500	8.500	8.500	8.000	10.000	2.000
Purchasing	3.000	3.000	3.000	3.000	4.000	4.000	-
General Services	1.000	1.000	1.000	1.000	1.000	1.000	-
Utility Customer Service	9.000	9.000	9.000	10.000	11.000	12.000	1.000
Information Technology	32.000	35.000	35.000	35.000	34.000	34.000	-
Workforce Services	8.000	8.000	8.000	8.000	8.000	7.500	(0.500)
Facility Maintenance	8.200	8.200	9.200	9.200	11.200	11.200	-
Total Administration	77.200	80.200	81.200	82.200	85.200	87.700	2.500
Total Administrative Services Fund	115.200	121.200	129.200	128.200	132.200	133.700	1.500
<u>SPECIAL REVENUE FUNDS</u>							
Special Revenue Funds	3.000	3.000	3.000	3.000	3.000	3.000	-
<u>CAPITAL PROJECTS FUNDS</u>							
Capital Projects Fund	5.000	7.000	8.000	8.000	8.000	8.000	-
CITY TOTAL	874.000	887.500	902.500	900.000	911.000	913.500	1.500