



CITY OF DALWORTHINGTON
GARDENS

FISCAL YEAR 2017-2018
BUDGET

CITY OF DALWORTHINGTON GARDENS

FISCAL YEAR 2017-2018 BUDGET

This budget will raise more revenue from property taxes than last year's budget by an amount of \$193,630.68 which is a 23% increase from last year's budget, and of that amount \$5,645.06 is tax revenue to be raised from new property added to the tax roll this year.

The members of the governing body voted on the budget as follows:

FOR: Mayor Pro Tem Motley Alderman McGuire
Alderman Stein Alderman Snodgrass
Alderman Pell

AGAINST: None

PRESENT and not voting: Mayor Kimberly Fitzpatrick

Property Tax Rate Comparison

	<u>2017-2018</u>	<u>2016-17</u>
Property Tax Rate:	.374379/\$100	.273979/\$100
Effective Tax Rate:	.264453/\$100	.252239/\$100
Rollback Tax Rate:	.350849/\$100	.273980/\$100

CITY OF DALWORTHINGTON GARDENS, TEXAS

ANNUAL BUDGET

FOR THE FISCAL YEAR

OCTOBER 1, 2017 TO SEPTEMBER 30, 2018

AS APPROVED BY

THE CITY OF DALWORTHINGTON GARDENS CITY COUNCIL

ON

September 21, 2017

Kimberly Fitzpatrick, Mayor

Ed Motley, Mayor Pro-Tem, Alderman Place 4

Mark McGuire, Alderman Place 1

Guy Snodgrass, Alderman Place 2

Cathy Stein, Alderman Place 3

Richard Pell, Alderman Place 5

Fiscal Year 2017-2018 Budget Calendar

- June 20, 2017 1st Budget Work Session-Departments submit qualitative budget proposals and priority requests.
- July 25, 2017 Receive Certified Tax Roll from Tarrant Appraisal District.
Calculate Effective and Roll Back Rates.
- July 28, 2017- 2nd Budget Work Sessions-Overview of all funds, Mayor & Council discussion on
July 29, 2017 revenue and expense projections.
- August 8, 2017 Parks and Recreation Facility Development Corporation (PRFDC) Budget meeting- Discuss and approved PRFDC budget.
- August 16, 2017 3rd Budget Work Session-Finalize revenue and expenses for all funds, proposed tax rate, effective tax rate, and rollback tax rate discussion.
- August 17, 2017 Regular City Council Meeting-Vote on Proposed Fiscal Year 2017-2018 Budget and associated Tax Rate.
- August 18, 2017 File proposed budget with City Secretary and post on website.
- August 23, 2017 Publish "Notice of Tax Rate Increase" in newspaper and on website.
- September 5, 2017 1st Public Hearing on proposed tax rate. Crime Control & Prevention District (CCPD) Budget Public Hearing and adoption.
- September 12, 2017 2nd Public Hearing on proposed tax rate.
- September 21, 2017 Regular City Council Meeting-Public hearing on FY 2017-18 budget, City Council adoption of FY 2017-2018 Budget and Tax Rate.

FUND SUMMARIES

Revenues	2015-16 Actual	2016-17 Budget	2016-17 Projected	2017-18 Proposed
General Fund	2,847,791	2,829,459	2,752,505	2,922,946
Court Security Fund	9,841	15,000	10,418	15,005
Court Automation Fund	13,109	20,000	13,857	14,400
Enterprise Fund	1,330,805	1,687,669	1,687,670	1,647,239
Park Fund	13,740	1,966	58	14
Capital Improvement-Enterprise	-	-	-	-
Capital Improvement-Streets	-	-	1,000,338	-
Capital Improvement-City Hall	-	-	2,000,655	-
Grant Fund	-	1,931	4,320	4,400
Debt Service Fund	163,157	165,270	570,393	307,964
Parks & Recreation Facilities Development Corporation	196,075	190,150	194,735	190,240
Crime Control & Prevention District	188,294	178,250	187,837	188,000
Emergency Management	-	-	-	-
Seizure Fund	-	-	2,506	-
Total Revenue-All Funds	4,762,812	5,087,764	8,422,959	5,290,208

Expenses	2015-16 Actual	2016-17 Budget	2016-17 Projected	2017-18 Proposed
General Fund	2,977,675	2,864,310	2,848,471	2,922,946
Court Security Fund	6,188	29,045	13,642	3,972
Court Automation Fund	31,640	67,804	22,275	60,000
Enterprise Fund	1,723,412	1,568,646	1,568,650	1,552,026
Park Fund	12,887	1,966	-	-
Capital Improvement-Enterprise	1,025,087	-	614,751	-
Capital Improvement-Streets	-	-	-	800,000
Capital Improvement-City Hall	-	-	-	1,000,000
Grant Fund	-	1,931	4,320	4,400
Debt Service Fund	163,432	165,270	594,254	301,857
Parks & Recreation Facilities Development Corporation	71,520	406,510	88,145	187,500
Crime Control & Prevention District	438,575	178,250	163,349	35,325
Emergency Management	-	-	-	-
Seizure Fund	-	-	-	-
Total Expenses-All Funds	6,450,416	5,283,732	5,917,857	6,868,026

FUND DETAILS

110-General Fund	2015-16 Actual	2016-17 Budget*	2016-17 Projected	2017-18 Proposed
Beginning Fund Balance	901,699	700,175	700,175	624,449
<u>Revenues</u>				
Ad Valorem Taxes	852,341	804,863	798,882	1,034,726
Sales Tax	391,859	380,000	390,652	390,000
Mixed Beverage Taxes	4,583	5,000	4,617	5,000
Franchise Fees	397,094	405,700	385,567	397,500
Permits & Fees	143,798	149,024	174,563	110,000
Contractor Fees	21,220	20,250	19,610	22,200
Court Fines & Fees	524,875	627,300	511,198	700,000
Service Fees	4,975	4,500	3,300	4,500
Other Revenues	507,046	432,823	464,116	259,020
Total Revenues	2,847,791	2,829,459	2,752,505	2,922,946
<u>Expenses</u>				
Personnel	1,724,978	1,953,559	1,945,373	2,043,333
Training & Travel	36,608	35,471	41,337	31,200
Materials & Supplies	107,431	83,194	82,982	97,659
Utilities	87,459	79,713	81,324	75,443
Maintenance	90,406	67,362	61,424	56,549
Consultants	375,747	242,520	218,358	197,600
Contractual	407,800	360,349	376,675	360,122
Other	70,300	42,142	40,998	35,040
Capital Outlay	148,586	-	-	26,000
Total Expenses	3,049,315	2,864,310	2,848,471	2,922,946
Transfers In		58,635	58,635	-
Transfers Out		38,395	38,395	-
Ending Fund Balance	700,175	685,564	624,449	624,449
Fund Balance Reserves	23%	24%	22%	21%
Fund Balance Operating Days	84	87	80	78

*Amended Budget

FUND DETAILS

115-Court Security Fund	2015-16 Actual	2016-17 Budget	2016-17 Projected	2017-18 Proposed
Beginning Fund Balance	42,763	46,416	46,416	43,192
<u>Revenues</u>				
Court Fines & Fees	9,841	15,000	10,418	15,005
Total Revenues	9,841	15,000	10,418	15,005
<u>Expenses</u>				
Personnel	6,188	14,045	6,754	3,872
Materials & Supplies	-	-	67	100
Other	-	955	-	-
Total Expenses	6,188	15,000	13,642	3,972
Ending Fund Balance	46,416	46,416	43,192	54,225

118-Court Automation Fund	2015-16 Actual	2016-17 Budget	2016-17 Projected	2017-18 Proposed
Beginning Fund Balance	149,002	138,965	138,965	130,547
<u>Revenues</u>				
Court Fines & Fees	13,109	20,000	13,857	14,400
Total Revenues	13,109	20,000	13,857	14,400
<u>Expenses</u>				
Materials & Supplies	15,272	15,000	3,353	30,000
Consultants	3,784	6,000	1,712	-
Contractual	4,090	6,000	5,923	-
Other	-	804	-	-
Capital Outlay	-	-	-	30,000
Total Expenses	23,146	67,804	22,275	60,000
Ending Fund Balance	138,965	91,161	130,547	84,947

FUND DETAILS

120-Enterprise Fund	2015-16 Actual	2016-17 Budget*	2016-17 Projected	2017-18 Proposed
Beginning Fund Balance	923,145	530,538	530,538	609,832
<u>Revenues</u>				
Water/Sewer Sales	1,120,809	1,477,136	1,477,136	1,431,666
Permits & Fees	28,217	15,856	15,856	7,660
Refuse Collection	145,917	166,629	166,629	169,392
Other Revenue	35,861	46,854	46,854	38,521
Total Revenues	1,330,805	1,706,475	1,706,475	1,647,239
<u>Expenses</u>				
Personnel	195,897	277,892	277,892	312,614
Training & Travel	1,030	1,200	1,200	2,000
Materials & Supplies	20,668	33,817	33,817	18,942
Utilities	51,139	31,875	31,875	35,586
Bad Debt Expense	-	4,267	4,267	16,000
Maintenance	64,964	37,043	37,043	43,915
Consultants	14,060	5,439	5,439	7,500
Contractual	1,183,884	1,174,591	1,174,591	1,106,540
Other	71,237	2,522	2,522	329
Capital Outlay	120,533	-	-	8,600
Total Expenses	1,723,412	1,568,646	1,568,646	1,552,026
Transfers In	-	-		-
Transfers Out			58,635	95,213
Ending Fund Balance	530,538	609,832	609,832	609,832
Fund Balance Reserves	31%	39%	39%	39%
Fund Balance Operating Days	112	142	142	142

*Amended Budget

FUND DETAILS

130-Park Fund	2015-16 Actual	2016-17 Budget	2016-17 Projected	2017-18 Proposed
Beginning Fund Balance	17,959	18,812	18,812	18,870
<u>Revenues</u>				
Other Revenue: Interest from Investments	10	6	15	14
Other Revenue: Donations for Anniversary Celebration	13,730	-	43	-
Other Revenue: Miscellaneous	-	1,960	-	-
Total Revenues	13,740	1,966	58	14
<u>Expenses</u>				
Other: Miscellaneous	12,887	1,966	-	-
Total Expenses	12,887	1,966	-	-
Ending Fund Balance	18,812	18,812	18,870	18,885

145-Grant Fund	2015-16 Actual	2016-17 Budget	2016-17 Projected	2017-18 Proposed
Beginning Fund Balance	-	-	-	-
<u>Revenues</u>				
TC911 Operator Grant	-	1,931	1,931	2,000
TC911 Dispatch Grant	-	-	1,002	1,000
LEOSE Grant	-	-	1,388	1,400
TXA&M Grant	-	-	-	-
Total Revenues	-	1,931	4,320	4,400
<u>Expenses</u>				
TC911 Operator Grant	-	-	1,931	2,000
TC911 Dispatch Grant	-	-	1,002	1,000
LEOSE Grant	-	-	1,388	1,400
TXA&M Grant	-	-	-	-
Total Expenses	-	-	4,320	4,400
Ending Fund Balance		1,931	-	-

FUND DETAILS

141-Capital Improvement Fund- Streets	2015-16 Actual	2016-17 Budget	2016-17 Projected	2017-18 Proposed
Beginning Fund Balance	-	-	-	1,000,338
<u>Revenues</u>				
Proceeds from Bond Issuance	-	-	1,000,000	
Other Revenue: GO 2017 Bond Interest	-	-	338	-
Total Revenues	-	-	1,000,338	-
<u>Expenses</u>				
Streets	-	-	-	800,000
Total Expenses	-	-	-	800,000
Ending Fund Balance	-	-	1,000,338	200,338

142-Capital Improvement Fund- City Hall	2015-16 Actual	2016-17 Budget	2016-17 Projected	2017-18 Proposed
Beginning Fund Balance				
<u>Revenues</u>				
Proceeds from Bond Issuance	-	-	-	655
Other Revenue: GO 2017 Bond Interest	-	-	-	2,000,000
Total Revenues				2,000,655
<u>Expenses</u>				
City Hall Expansion	-	-	-	1,000,000
Total Expenses	-	-	-	1,000,000
Ending Fund Balance	-	-	-	1,000,655

FUND DETAILS

140-Capital Improvement Fund-Enterprise	2015-16 Actual	2016-17 Budget	2016-17 Projected	2017-18 Proposed
Beginning Fund Balance	1,650,284	625,197	625,197	10,446
<u>Revenues</u>				
Bond Proceeds	-	-	-	-
Interest on Bonds	-	-	-	-
Total Revenues				-
<u>Expenses</u>				
City Hall Expansion	5,580	-	-	-
Streets	732,659	-	5,589	-
Utility Infrastructure	286,847	-	600,438	-
CDBG Projects	-	-	6,850	-
Other	-		1,875	-
Total Expenses	1,025,087		614,751	-
Ending Fund Balance	625,197	625,197	10,446	10,446

FUND DETAILS

150-Debt Service	2015-16 Actual	2016-17 Budget	2016-17 Projected	2017-18 Proposed
Beginning Fund Balance	108,699	108,424	108,424	84,563
<u>Revenues</u>				
Property Taxes	-	126,875	120,204	307,964
Transfer In	163,150	38,395	38,395	-
Interest from Investments	7	-	4	-
Proceeds from Bond Issuance	-	-	190,000	-
Premium from Bond Issuance	-	-	221,790	-
GO 2006 Principal	-	-	-	-
GO 2006 Interest Expense	-	-	-	-
CO 2014 Principal	-	-	-	-
CO 2014 Interest Expense	-	-	-	-
Total Revenues	163,157	165,270	570,393	307,964
<u>Expenses</u>				
GO 2006 Principal	40,000	25,000	6,698	
GO 2006 Interest Expense	15,257	13,395	31,698	
CO 2014 Principal	50,000	70,000	70,000	55,000
CO 2014 Interest Expense	58,175	56,875	56,875	55,475
GO 2017 Principal	-	-	-	70,000
GO 2017 Interest Expense	-	-	-	121,382
Debt Related Issuance costs	-	-	155,090	-
Escrow Agent-Bond Refunding	-	-	260,000	-
Transfer Out	-	-	13,894	-
Total Expenses	163,432	165,270	594,255	301,857
Ending Fund Balance	108,424	108,424	84,563	90,669

FUND DETAILS

180-Parks & Recreation Facilities Development Corp (PRFDC)	2015-16 Actual	2016-17 Budget	2016-17 Projected	2017-18 Proposed
Beginning Fund Balance	300,310	424,865	424,865	531,455
<u>Revenues</u>				
Taxes-Sales Tax-EDC	195,900	190,000	191,856	190,000
Other Revenue: Interest from Investments	175	150	212	240
Other-Donation Park Dedicate	-	-	2,667	
Total Revenues	196,075	190,150	194,735	190,240
<u>Expenses</u>				
Maintenance: Bldg/Ground/Parks	36,125	13,000	6,234	18,000
Legal: Regular	6,734	50,000	19,109	20,000
Consultants: Other	-	-	-	30,000
Engineer: Regular	-	1,000	394	-
Memberships/Dues	2,500	2,500	3,385	3,000
Scout Projects	-	1,000	-	1,500
Historical Committee	-	-	-	500
Special Events	-	-	-	7,500
Miscellaneous	1,800	5,000	6,405	2,000
Capital Outlay	24,362	334,010	52,498	105,000
Total Expenses	71,520	406,510	88,145	187,500
Ending Fund Balance	424,865	208,505	531,455	534,195

FUND DETAILS

185-Crime Control & Prevention District (CCPD)	2015-16 Actual	2016-17 Budget	2016-17 Projected	2017-18 Proposed
Beginning Fund Balance	1	(105,820)	(105,820)	(81,333)
<u>Revenues</u>				
Taxes-Sales Tax-CCPD	188,294	178,000	187,773	188,000
Other Revenue	-	250	64	-
Total Revenues	188,294	178,250	187,837	188,000
<u>Expenses</u>				
Personnel	430,069	177,250	163,029	34,845
Materials & Supplies	8,506	-	320	480
Consultants	-	1,000	-	-
Total Expenses	438,575	178,250	163,349	35,325
Ending Fund Balance	(105,820)	(105,820)	(81,333)	71,342

FUND DETAILS

190-Emergency Management Fund	2015-16 Actual	2016-17 Budget	2016-17 Projected	2017-18 Proposed
Beginning Fund Balance	-	-	-	-
<u>Revenues</u>				
FEMA Funds	-	-	-	-
Total Revenues	-	-	-	-
<u>Expenses</u>				
Personnel	-	-	-	-
Materials & Supplies	-	-	-	-
Other	-	-	-	-
Total Expenses	-	-	-	-
Ending Fund Balance				

208-Seizure Fund	2015-16 Actual	2016-17 Budget	2016-17 Projected	2017-18 Proposed
Beginning Fund Balance	10,552	10,411	10,411	9,541
<u>Revenues</u>				
DPS Seizures	-	-	2,506	-
Total Revenues	-	-	2,506	-
<u>Expenses</u>				
Materials & Supplies	1	-	705	-
Maintenance	140	-	2671	-
Capital Outlay	-	-	-	-
Total Expenses	141	-	3,376	-
Ending Fund Balance	10,411	10,411	9,541	9,541