

## FY 2018 Year-End Budget Analysis Report

### Introduction

This report includes the FY 2018 Year-End Budget Analysis Report (BAR), a discussion of revenue and expenditure variances compared to budgeted appropriations among the City's operating funds. We believe this report demonstrates that the City continues to provide valuable services to its citizens, along with our ongoing commitment to effectively manage funds entrusted to us by our taxpayers. In addition to the following summary, this report also includes detailed revenues, transfers and expenditures (unaudited) for all operating funds.

### General Fund Revenues

Revenues in the General Fund were \$951,075 below budget in FY 2018 (0.39%), but \$1,131,698 higher than the 3<sup>rd</sup> Quarter estimates (0.47%). Net of the \$1.58 million in revenues budgeted (but not anticipated) for infrastructure and Major Event Trust Fund reimbursements, the fund ended the year approximately \$634,000 over budget in revenues. A discussion of significant revenue variances is included below.

General Fund Revenues	FY 2018 Budget	FY 2018 Actual	Variance
Property Taxes	\$ 98,648,508	\$ 98,098,871	\$ (549,637)
Sales Taxes	62,806,919	62,875,224	68,305
Other Taxes	2,567,908	2,332,783	(235,125)
Licenses and Permits	7,158,184	6,721,674	(436,510)
Service Charges	15,359,328	14,514,113	(845,215)
Franchise Fees	38,228,715	38,512,617	283,902
Fines and Forfeitures	10,476,449	10,597,591	121,142
Leases and Rents	6,366,226	6,706,160	339,934
Miscellaneous Revenues	1,998,093	2,300,222	302,129
<b>Total</b>	<b>\$ 243,610,330</b>	<b>\$ 242,659,255</b>	<b>\$ (951,075)</b>

### **Tax Revenue**

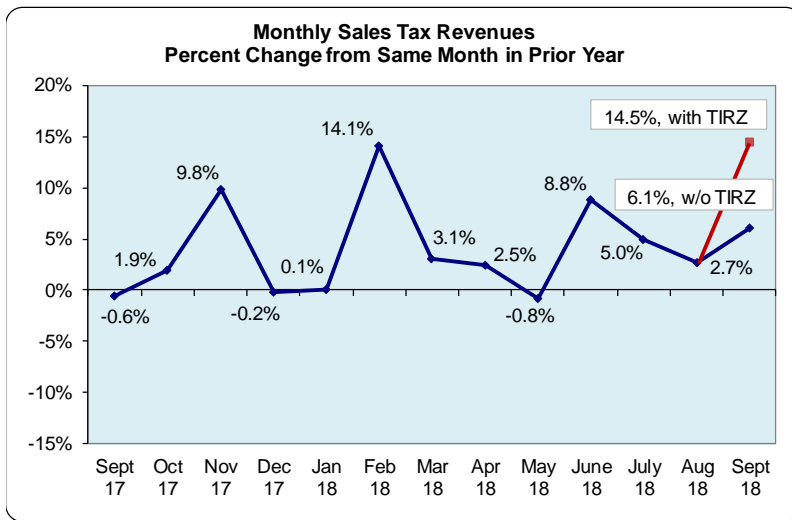
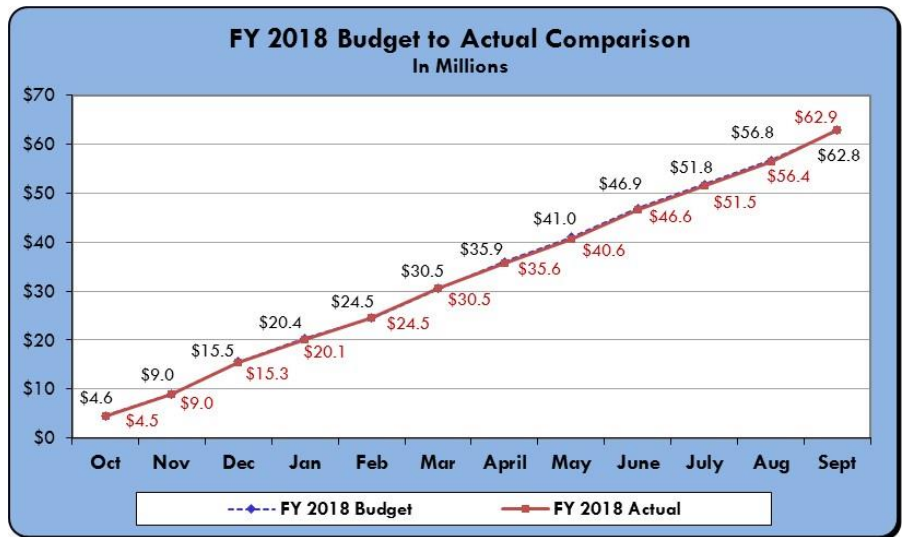
Overall tax revenues for the City were \$716,458 below budget in FY 2018 (0.4%). Property taxes were \$549,637 (0.6%) under budget primarily due to protested assessed values. As shown in the table below, the amounts under litigation or protest declined significantly in FY 2016, but increased in FY 2017 and 2018 due to value-over-market protests.

<b>Adjustment to Taxable Value due to Litigation and Other Exemptions</b>				
FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
-237,307,378	-205,754,422	-94,358,695	-220,202,007	-475,616,703

Sales tax revenues were over budget by \$68,305 (0.1%). Approximately \$470,000 in revenues were attributable to the termination of TIRZ 4 during the year. While sales tax revenues were 4.9% higher than the revenue received in FY 2017, they would have been 4.1% higher without the additional TIRZ 4 revenue.

Inflation has begun to gradually increase in the DFW Metroplex (2.2% for the 12 months ending November 2018), but remains low compared to historical averages. The unemployment rate continues to fall in the region and the country and is now at its lowest point in the past 20 years.

The graph to the right shows actual General Fund sales tax receipts compared to the FY 2018 budget.



The graph to the left shows the percentage increase or decrease from the same month in the prior year for each of the last 12 monthly sales tax payments. September receipts included approximately \$470,000 in revenues from the termination of TIRZ4. Receipts throughout the year were mostly favorable, trending upward in 10 of the past 12 months.

### Licenses and Permits

Overall, license and permit revenues were under budget by \$436,510 (6.1%) for the year. Building permits were under budget by \$255,405 (7.3%), largely due to planned projects that did not occur in FY 2018. Fire inspection fees were under budget by \$127,730 (46.8%), the result of fewer man-hours available for inspections as Fire staff responded to a significant increase in explosive ordnance device (EOD) calls during the second half of the year. These service demands also affected fire operational permits (under budget by \$98,700, 48.4%), as these permits are issued only after inspections are completed. Burglar alarm permit revenues were under budget by \$131,939 (15.1%), due to an increase in the number of permit exemptions and a decline in applications now that consumers have home security options that don't require outside alarm monitoring.

### Service Charges

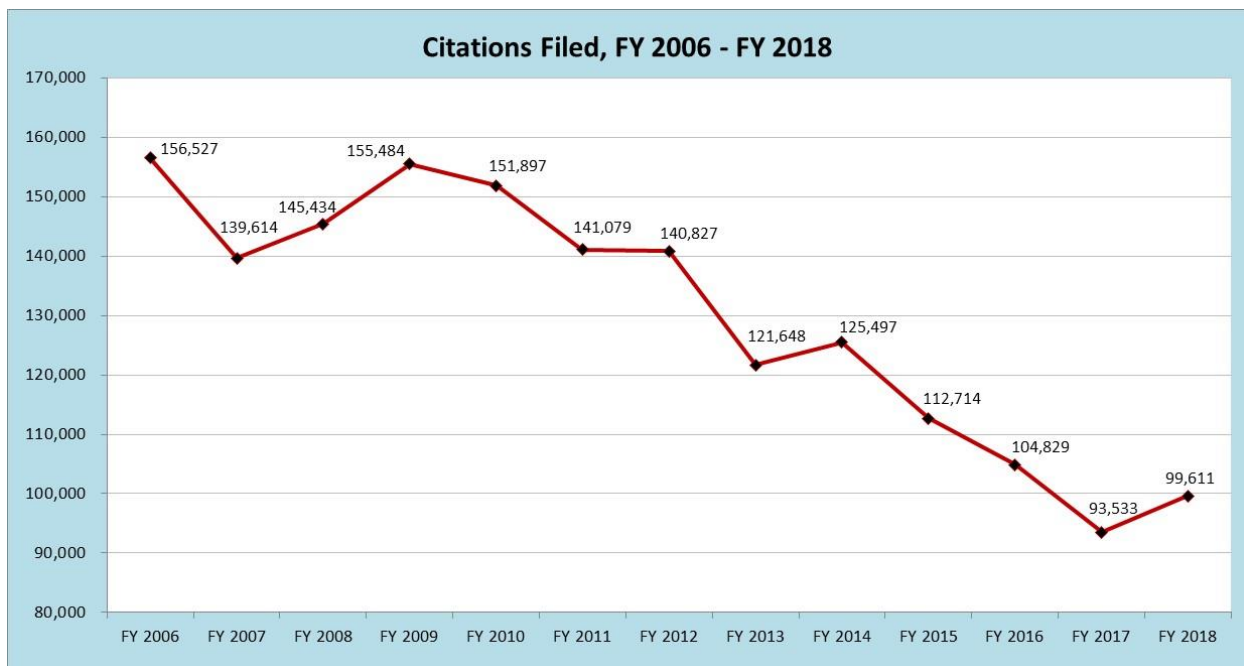
Revenues in this category were \$845,215 (5.5%) under budget in FY 2018. However, these revenues included \$1.28 million budgeted, but not anticipated, for infrastructure improvements. Net of this \$1.28 million, overall Service Charge revenues were over budget by \$439,537 for the year. Among the strong performers in this category were plat review and inspection fees, over budget by \$469,978 due to public improvement projects at the Viridian and Twin Hill developments, and construction management fees, over budget by \$147,772 due to unanticipated construction project assistance involving the John Kubala HVAC system and the Richard Simpson Lakehouse. Plan review revenues were under budget by \$247,107 (15.4%); as with building permit revenues, this was attributable to several anticipated projects that did not occur in FY 2018. Revenues from vital statistics records (birth and death certificates issued by the City Secretary’s Office) were \$57,906 (20.7%) over budget for the year. Reimbursements from AISD were \$91,466 (5.8%) over budget due to expanded programs involving City police and fire personnel at Arlington’s schools.

### Franchise Fees

Franchise fee revenues were \$283,902 (0.7%) over budget in FY 2018. Electric and gas utility franchise fees combined were \$569,476 over budget due to above-average summer temperatures and colder weather that lasted into the spring. The declines in telephone and cable television fees continue to reflect the evolution of communications technology, with telephone fees coming in \$893,389 (18.7%) under budget and cable television fees at \$107,806 (3.2%) under budget. In the aggregate, solid waste franchise fees and royalties from the City’s landfill operations were \$199,228 over budget for the year, mostly attributable to royalties from material brought to the landfill from outside the City. Water utility fees were over budget by \$510,622 (6.0%), attributable to higher-than-expected water sales during the year.

### Fines and Forfeiture Revenues

Fines and forfeitures were over budget by \$121,142 (1.2%) for the year. After several years of declines, revenues from the Municipal Court appear to have stabilized; in the aggregate (not including Criminal Justice Taxes), these revenues exceeded budget by \$124,709 for the year. As the chart below indicates,



a total of 99,611 citations were filed at the Court during the year, up from 93,533 in FY 2017, an increase of 6.5%. Library fines for overdue materials were under budget by \$3,567 (2.7%).

### **Leases and Rents**

Leases and rental revenues were \$339,934 (5.3%) over budget during the year. New ground lease revenues of \$60,000 from the 101 Center development were not anticipated at the time the budget was developed. In the aggregate, rental revenues at the City's Airport were essentially at budget for the year. Revenues from leasing space on the City's cell phone towers were over budget by \$121,489 (57.9%) as demand for this service remains high. Copier concessions at the City's libraries and other miscellaneous leases were over budget by \$59,743 (70.2%).

### **Miscellaneous Revenues**

In the aggregate, these revenues were over budget by \$302,129 (15.1%) for the year, primarily attributable to interest revenues that were \$291,447 (30.8%) better than budget as rates have moved gradually upward. Revenues from auctions of City property were over budget by \$20,735 (55.2%), due to a larger-than-expected sale of furniture and other items removed from the old Central Library.

### **Interfund Transfers**

The FY 2018 Year-End BAR shows interfund transfers from the General Fund to other funds at \$4.0 million higher than budget. This is attributable to the following:

- Several one-time costs will be funded from the General Fund's year-end balance. In the aggregate, these total \$3.0 million, and include:
  - \$726,000 to support infrastructure
  - \$469,000 to fund an additional Fire academy in FY 2019
  - \$800,000 to support Fielder Plaza
  - \$333,333 to support the AISD Natatorium
  - \$665,708 for Fire apparatus in FY 2019.
- An unbudgeted transfer of \$100,000 to the Parks Capital Fund for landscape screens as requested in the FY 2019 budget.
- A budgeted transfer of \$478,000 available from the General Fund's FY 2017 year-end balance was not implemented, as it was not needed.
- An increase of \$820,000 in the amounts transferred to the Working Capital and Unallocated Reserves to bring the reserves to the required level for FY 2019.
- A savings of \$109,317 in the amount needed to support Special Transit (Handitran).
- A savings of \$252,212 in the amount needed to support the Traffic divisions of the Street Maintenance Fund.

## General Fund Expenditures

Overall, General Fund expenditures were under the adopted FY 2018 budget amount by \$5,223,499, or 2.1%, as shown in the table below. However, net of the funds budgeted, but not anticipated, for infrastructure improvements and the major event trust fund, expenditures were 1.5% under.

<b>General Fund Departments</b>	<b>FY 2018 Budget</b>	<b>FY 2018 Actual</b>	<b>Variance</b>
Aviation	\$ 1,069,438	\$ 1,058,054	\$ 11,384
Municipal Court	3,724,997	3,727,455	(2,458)
Finance	5,444,027	5,383,108	60,919
City Attorney's Office	4,462,320	4,352,085	110,234
City Manager's Office	1,235,812	1,046,143	189,668
Human Resources	3,876,356	3,687,490	188,866
Public Works and Transportation	12,703,022	12,821,555	(118,533)
Economic Development	760,162	703,810	56,352
Code Compliance	6,355,792	6,162,606	193,186
Library	8,449,626	8,375,461	74,165
Management Resources	4,068,698	4,009,264	59,434
Parks and Recreation	17,392,430	17,055,100	337,330
Judiciary	991,932	1,013,901	(21,969)
Internal Audit	712,404	696,515	15,889
Police	106,648,349	105,170,723	1,477,626
Fire	49,063,407	47,794,553	1,268,854
Community Devel. and Planning	8,444,485	8,230,886	213,600
Non-Departmental, without Infra + METF	7,102,337	7,578,137	(475,800)
Non-Departmental, Infra. + METF	1,584,752	-	1,584,752
<b>Total</b>	<b>\$ 244,090,346</b>	<b>\$ 238,866,847</b>	<b>\$ 5,223,499</b>

Position vacancies provided additional salary and benefit savings in FY 2018, although the vacancy rate in the General Fund has been declining during the past year. The assumptions used in developing the FY 2018 Budget included an anticipated average of approximately 48 civilian vacancies; actual vacancies in the General Fund averaged just over 50 civilian positions during the year. Significant departmental variances from budget are discussed below.

### **Fire**

The Fire Department ended FY 2018 under budget by \$1.27 million (2.6%). This was largely attributable to a substantial number of retirements at the beginning of the year as the department implemented the provisions of civil service, which resulted in a high number of staff vacancies. The department also deferred the purchase of one fire apparatus until FY 2019, which resulted in approximately \$650,000 in savings. The Prevention division was over budget by \$89,124 largely due to increased overtime associated with the rise in suspicious package calls following the serial bombing emergency in Austin, Texas. Resource Management finished over budget by \$82,329, due to increased investments in new training materials which will improve the department's internal training capabilities.

### **Library**

The Library Services Department ended the fiscal year \$74,165 (0.9%) under budget. The department experienced overages of about \$185,000 in the Administration and the Operations and Facility Management Divisions. Much of the overage is related to furniture, equipment and utilities for the

opening of the Downtown Library. The department was able to offset these overages by reducing expenditures related to the purchase of new library materials in the Content and Technical Services and Program Management and Community Engagement Divisions. Collectively, these two divisions were under budget by nearly \$260,000.

### **Code Compliance**

The Code Compliance Department ended the year \$193,186 (3.0%) under budget. The Administration and Code Compliance divisions were both within about 1% of their respective budgets. The Animal Services Division ended the year under budget by \$191,534, primarily due to a total of nine position vacancies, including the Veterinarian position, which remained unfilled for more than two-thirds of the fiscal year. Through careful fiscal management, the department was able save nearly \$60,000 on microchips, vet supplies, and animal food in FY 2018 by using encumbered funds from the prior fiscal year to help fund these purchases. In addition, the utility costs at the animal shelter were under budget by \$11,280, due to milder temperatures during FY 2018 and the new electric rate. The Multifamily Inspection division was under budget by \$15,047, due primarily to position vacancies.

### **Police**

The Police Department ended the year under budget by \$1,477,626 (1.4%) partially due to cost containment measures (\$853,874) implemented in the first quarter of FY 2018. Patrol Operations ended the year under budget by \$2,090,001 due to attrition. Additional salary savings in Patrol Operations were used throughout the other units in the department to fund equipment expenses. Salary savings were also realized in Administration, Covert, Records and Victim Services divisions. Traffic Operations ended the year over budget partially due to additional staffing in the unit. Technical Services was over budget by \$187,262 due to increased forensic lab testing and allocating additional funding toward sexual assault kits.

### **Parks**

The Parks Department was under budget by \$337,330 (1.9%) for the year. The Administration and Marketing divisions were under budget in the aggregate by \$38,734 due to position vacancies. The Asset Management division was over budget by \$50,893, largely due to increased costs for the janitorial services contract and water, sewer, and garbage services. The Forestry division, along with the North and South operations divisions, were under budget in the aggregate by \$338,075, primarily due to position vacancies and savings from the contract with the forestry services vendor.

### **Public Works and Transportation**

The Public Works and Transportation Department ended the year over budget by \$118,533 (0.9%). Several divisions within the department were over budget due to less employee turnover than anticipated. However, these overages were largely offset by salary savings in other divisions, including the Engineering CIP division, which was under budget by \$115,706. The Information Services Division was under budget by \$109,731, due to position vacancies and savings on Cartegraph software licensing fees. However, these savings were not sufficient to offset the \$239,930 overage in the Facility Repair division. About \$42,000 of the overage in this division is salary and benefits expenditures, due lower-than-anticipated turnover. Another \$56,000 is due to unexpected software maintenance costs. The remainder is primarily due to unforeseen maintenance and repairs required to maintain City facilities and equipment in compliance with current City standards.

### **Economic Development**

The Economic Development Department ended the year under budget by \$56,352 (7.4%). The savings is primarily attributable to lower-than-budgeted travel and training costs, as well reduced expenditures on advertising, sponsorship of seminars, job fairs and other events.

## **Community Development and Planning**

The Community Development and Planning Department ended FY 2018 under budget by \$213,600 (2.5%). The Administration division was under by \$114,634 due to the vacant director position. Strategic Planning was under budget by \$89,211, largely attributable to savings from the TRE Interlocal Agreement. Overages in Development Services of \$49,939 (partially due to increased costs for pre-opening inspections at Texas Live performed by Bureau Veritas) were offset by savings of \$51,711 in Business Services, which resulted from seven position vacancies and reduced expenditures for credit card fees.

## **City Manager's Office**

The office ended the year \$189,668 (15.3%) under budget. These savings are primarily attributable to the position vacancy resulting from the retirement of a Deputy City Manager, although the CMO realized additional savings in out-of-town travel and training. The Mayor and Council's Office did not take its full allotment of cell phone allowances.

## **Judiciary**

The department ended the year over budget by \$21,969 (2.2%). As part of the Court Savings Plan implemented in FY 2018, Judiciary reduced its part-time salaries budget in expectation of savings from modifying court docket scheduling and changes to the magistration process for prisoners held in the City of Arlington jail. The savings were not realized as anticipated resulting in the department going over budget.

## **City Attorney's Office**

The department ended the year under budget by \$110,234 (2.5%). The savings were realized in the Administration division, mostly due to vacancies being held open longer than anticipated.

## **Human Resources**

The department finished the year under budget by \$188,866 (4.9%). Salary savings from vacant positions that occurred throughout the year, and less than projected non-civil service related arbitration costs are the primary sources of the savings.

## **Finance**

The Finance Department finished the year under budget by \$60,919 (1.1%). Overages in Accounting, Purchasing and Payroll were a result of lack of turnover in those divisions. The OMB division was under budget by \$115,543, primarily attributable to two vacant positions and reduced expenditures for copying and printing.

## **Management Resources**

The Management Resources Department finished the year under budget by \$59,434 (1.5%). Although the Action Center exceeded its budget by \$60,102 due to unfunded costs associated with the Ask Arlington application and a position overfill, these costs were offset by salary savings resulting from vacancies in the Executive and Legislative Support division, which was under budget by \$103,640.

## **Non-Departmental**

Overall, Non-Departmental expenditures were under budget by \$1,108,953 (12.8%). Costs for terminal pay and related benefits (which are budgeted in Non-Departmental for the General Fund) exceeded budget by approximately \$830,000, over \$700,000 of which was attributable to retirements in the Fire Department at the beginning of the year. Budgeted amounts in the Non-Departmental Projects and Major Event Trust Fund divisions, totaling \$1,584,752 in the aggregate, were not spent in FY 2018. Savings were

also achieved from reduced election costs and lower-than-budgeted payments to the Texas Workforce Commission.

### **Municipal Court**

The department finished the year over budget by \$2,458 (0.1%), due to fewer position vacancies than anticipated.

### **Other Operating Funds**

#### **Water Utilities Fund**

Revenues in the Water Utilities Fund were \$12,826,079 (8.8%) more than budgeted for the year. The most significant variance occurred in Water Sales, which generated approximately \$7 million more than budget as the result of an increase in customer water usage due to a hot, dry summer. Sewer Charges were up \$2.7 million due to increased wastewater flows. Revenue from Impact Fees (water and sewer) and Water Taps were over budget by \$962,514 due to an increase in development and expansion of the system.

The fund ended the year under budget in expenditures by \$2,204,201 (1.7%). Administration finished under budget primarily due to a positive FY 2018 year-end settlement from Tarrant Regional Water District and mid-year reallocation from Trinity River Authority (TRA), however the division also experienced higher bond issuance costs and payments as a result of accelerating the Utility's capital program. Customer Service and Engineering ended the year under budget due to staffing vacancies. Field Operations finished the year over budget due to the purchase of additional water and sewer components and the need for increased overtime due to vacancies.

The fund's year-end balance is \$0, which is \$796,907 lower than budgeted due to an increased transfer to the Utilities' Renewal/Rehabilitation Fund.

#### **Convention and Event Services Fund**

Revenues in this fund exceeded budget by a total of \$515,138 (3.4%). Hotel occupancy tax revenues, which comprise nearly two thirds of the fund's budgeted revenues, were under budget by \$257,143 (2.7%). As of the third quarter BAR, occupancy tax collections were on pace to meet or exceed budget. This shortfall was offset by an unexpected extra payment of \$500,000 in FY 2018 for the City's portion of naming rights revenues associated with AT & T Stadium. Naming Rights revenues for both FY 2017 and FY 2018 were received during FY 2018. Only one payment per fiscal year is anticipated moving forward. Most other Convention Center Revenues were at or above budget, except for Special Event Parking, Grand Hall Rental, and Equipment Rental, which in the aggregate were about \$75,000 under budget.

Expenditures in the fund were \$444,517 (3.6%) under budget. The Departmental Projects Division was under budget by \$157,409. This is primarily because \$125,000 set aside as a contingency for a hotel study or other activities in support of a possible hotel was not needed. The remaining \$32,000 were savings on several projects that came in under budget. The Arts & Revitalization Division was under budget by \$81,316.

The fund's year-end balance is \$1,004,688, which is \$828,014 more than budgeted.



### **Park Performance Fund**

Park Performance Fund revenues were under budget by \$2.5 million (22.1%) in FY 2018. Revenues in the golf program were under budget by \$2.3 million (40.6%), \$1.8 million of which was attributable to the delay in reopening Texas Rangers (formerly Ditto) Golf Club. Revenues at Tierra Verde were also under budget in the aggregate by \$217,826 due to reduced sales at the club's restaurant and smaller-than-anticipated events. Recreation revenues were under budget by \$206,452 (4.1%); increasing participation in youth sports was offset by declines in the Great Outdoors and Teen Camp programs. Inclement weather reduced the revenues generated at the Tennis Center (under budget by \$144,158), as planned classes and activities were cancelled. Revenues at the Bob Duncan Center were under budget by \$123,002 due to the loss of two long-term rental clients. Revenue from activities at the City's sports fields were under budget by \$14,609, largely due to inclement weather.

In the aggregate, expenditures for the recreation and field maintenance programs were under budget by \$302,228, an amount sufficient to cover the respective revenue shortfalls in those programs. However, the imbalance in the golf program remained challenging; golf program expenditures were under budget by \$1.2 million (19.0%), more than \$1 million less than golf's revenue shortfall. This was primarily attributable to start-up and re-opening costs incurred at TRGC despite the fact that the redesigned course and new clubhouse were not open. In addition, transfers available from the Golf Surcharge Fund to support golf operations were \$63,222 (13.3%) lower than budget. This imbalance necessitated an unbudgeted transfer of \$980,000 from the Parks Gas Fund to keep the Performance Fund from ending the year with a significant negative balance.

The fund's year-end balance is \$12,305, which is \$115,648 lower than budgeted.

### **Street Maintenance Fund**

Revenues in the fund were better than budget by a total of \$94,955 (0.6%); while sales tax receipts were \$19,378 (0.1%) under budget, interest revenues were \$114,333 (84.9%) above budget. The fund's expenditures were \$1,133,560 (4.4%) under budget. The Sales Tax Supported Division was under budget by \$578,393; approximately \$80,000 of this was due to salary savings, while the bulk of the remaining savings was related to contract reductions based on the estimated amount of work that could be completed within the fiscal year. The General Fund Supported division was under budget by \$302,955 (14.1%). About \$116,000 of this was attributable to salary savings from position vacancies. The remainder is attributable to savings in concrete costs for the sidewalk program which were covered instead by street bond funds. In total, the three traffic-related divisions (Traffic Signals, Traffic Signs & Markings, and Street Light Maintenance) were under budget by \$252,212. This is primarily attributable to savings on electricity costs resulting from LED streetlight conversions.

The fund's year-end balance is \$2,335,336, which is \$1,721,710 higher than budgeted.

### **Storm Water Utility Fund**

Revenues in the fund were slightly better than budgeted, ending the year \$105,523 (0.6%) above budget. While Residential and Commercial Storm Water Fees came in essentially at budget, Interest Revenue was \$81,100 (48.0%) above budget. The fund's total expenditures were \$906,472 (11.2%) under budget. While the Administration and Environmental Education Divisions both ended the year essentially at or near budget (1.5% and 0.2% under budget, respectively), the Storm Water Management Division ended the year \$762,940 (25.8%) under budget. This is primarily because the Upper Johnson Creek Pond Dredging Project was not ready by the end of fiscal year to encumber the funding. The Environmental Management Division was under budget by \$81,313 (8.6%), attributable to position vacancies and savings from contingency funding for hazardous spill clean-up that was not used this year.

The fund's year-end balance is \$1,223,753, which is \$866,759 less than budgeted.

### **Information Technology Fund**

The Information Technology fund ended the year with revenues under budget by \$121,609. Expenditures in the fund were also under budget by \$169,358 (1.2%). Expenditure savings in the fund are primarily due to the implemented 1<sup>st</sup> Quarter BAR reductions of \$116,972; realized by delaying the implementation of Skype and One Drive until FY 2019.

The fund's year-end balance is \$158,563, which is \$115,508 higher than budgeted.

### **Knowledge Services Fund**

The Knowledge Services Fund ended the year with revenues exceeding budget by \$28,905 (1.3%). The fund's expenditures were \$107,141 (4.5%) under budget for the year, primarily attributable to lower-than-expected expenses in the Mail Services Division (\$84,515). Expenditure savings are primarily due to three months of lease forgiveness that resulted in savings of approximately \$81,500 as part of a copier refresh agreement with Imagenet, the City's copier provider.

The fund's year-end balance is \$49,809, which is \$48,336 more than budgeted.

### **Communication Services Fund**

Communication Services finished the year with revenues over budget by \$146,123 (1.8%), largely attributable to an increase of \$127,019 in chargebacks from the Fire Department. This increase allows Fire to reduce its FY 2019 chargebacks to cover the cost of installing extractors and air compressors at five fire stations. Contributions from UTA and the City of Pantego for shared dispatch services were also higher than budget by \$19,104 in the aggregate. Expenditures in the fund were under budget by \$26,883 (0.3%). Increased costs for staff overtime were offset by savings in equipment maintenance and a delay in radio maintenance payments. In FY 2018 a new multi-year radio maintenance agreement was negotiated that does not take effect until FY 2019.

The fund's year-end balance is \$600,335, which is \$408,748 higher than budgeted. This is partially attributable to a beginning balance that was \$235,742 higher than anticipated when the FY 2018 budget was adopted.

### **Fleet Services Fund**

Fleet Services revenues in FY 2018 were essentially on target, ending the year below budget by \$2,853 (0.05%). Expenditures in the fund were \$357,809 (5.1%) over budget. This is primarily due to fuel prices that rose higher than expected during the year, the new fleet contract that was bid after the budget was set for the year and required mitigation of ground contamination from oil. While vehicle orders were frozen after the first quarter, resulting in savings of \$133,988, this only partially offset the unexpected rise in fuel costs and other expenses.

The fund's year-end balance is \$51,933, which is \$229,292 less than budgeted.

### **Debt Service Fund**

The Debt Service Fund ended the year with revenues \$198,873 under budget (0.4%), and expenditures essentially at budget, under by \$1,117. Ad valorem tax revenues were under budget by \$345,311 (0.7%), largely attributable to value litigations. However, interest revenue was \$210,681 over budget (91.6%), as interest rates have continued to trend upward. Transfers to the fund resulting from the termination of

TIRZ 5 were also essentially at budget, under by \$33,668 (1.7%). On the expenditure side, the overage in issuance fees of \$14,128 was offset by \$15,245 in savings on agent fees.

The fund's year-end balance is \$2,366,783, which is \$218,337 higher than budgeted, and represents approximately 4.9% of the fund's operating expenditures during the year.

### **Conclusion**

The General Fund ended FY 2018 under budget in expenditures by \$5.2 million, and under budget in revenues by \$951,075. Excluding the \$1.58 million in revenues budgeted (but not anticipated) for infrastructure and major event trust fund reimbursements, the fund's revenues were actually over budget by approximately \$634,000. The General Fund's revenues showed significant improvement as the year progressed, particularly at the Municipal Court (due to the upswing in citations) and in Franchise Fees, which in the aggregate finished the year over budget largely due to electricity and gas usage. Savings on the expenditure side were achieved from delaying the purchase of one fire apparatus to FY 2019, substantial vacancy savings in Police and Fire (particularly due to the large number of retirements in Fire early in the year), and significant vacancy savings in other departments including Human Resources, Code Compliance, Parks and Recreation, and Community Development and Planning. The year-end balance in the General Fund was sufficiently favorable to accommodate several one-time expenditures, as noted earlier in the discussion and shown on the following page.

**GENERAL FUND**  
**FY 2018 Year-End Operating Position**

	<b>Budgeted FY 2018</b>	<b>Estimated FY 2018</b>	<b>Actual FY 2018</b>	<b>Variance from Budget</b>
<b>GENERAL FUND REVENUES</b>	\$ 243,610,330	\$ 241,527,557	\$ 242,659,255	\$ (951,075)
<b>INTERFUND TRANSFERS:</b>				
Water and Sewer Fund Indirect Cost	\$ 4,226,514	\$ 4,226,514	\$ 4,226,514	\$ -
Conv. & Event Svcs. Fund Indirect Cost	604,161	604,161	604,161	-
Storm Water Indirect Cost	425,292	425,292	425,292	-
To IT for one-time projects	(135,521)	(135,521)	(135,521)	-
From Convention & Event Services Fund (Debt Reimbursement)	1,156,399	1,156,399	1,156,399	-
TIRZ 4 Reimbursement	2,053,251	2,053,251	2,053,251	-
To Parks Capital Fund (green screens in FY19)	-	(100,000)	(100,000)	(100,000)
From SWUF for capital reimbursement	463,055	463,055	463,055	-
From SWUF for engineering reviews	88,699	88,699	88,699	-
General Fund ending balance	478,000	-	-	(478,000)
To Working Capital and Unallocated Reserves	(1,139,371)	(1,959,371)	(1,959,371)	(820,000)
From General Gas Fund for one-time costs	12,000	12,000	12,000	-
From Parks Gas Fund for TRGC debt reimbursement	941,883	941,883	941,883	-
To Fleet Services for vehicles	(635,629)	(635,629)	(635,629)	-
To Special Transportation Fund	(1,116,199)	(1,116,199)	(1,006,882)	109,317
To Street Maintenance Fund for Traffic	(4,773,409)	(4,517,360)	(4,521,197)	252,212
To Street Maintenance Fund	(2,166,527)	(2,166,527)	(2,166,527)	-
Reserved for Infrastructure	-	-	(726,000)	(726,000)
Reserved for Fire Academy (FY19 Proposed Budget Amendment)	-	-	(469,000)	(469,000)
Reserved for Fielder Plaza agreement	-	-	(800,000)	(800,000)
Reserved for AISD Natatorium contribution	-	-	(333,333)	(333,333)
Carry forward to FY19 for fire truck	-	-	(665,708)	(665,708)
<b>TOTAL INTERFUND TRANSFERS</b>	<b>\$ 482,598</b>	<b>\$ (659,353)</b>	<b>\$ (3,547,914)</b>	<b>\$ (4,030,512)</b>
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 244,092,928</b>	<b>\$ 240,868,204</b>	<b>\$ 239,111,341</b>	<b>\$ (4,981,587)</b>
<b>GENERAL FUND EXPENDITURES</b>	<b>\$ 244,090,346</b>	<b>\$ 239,883,384</b>	<b>\$ 238,866,846</b>	<b>\$ 5,223,499</b>
<b>ENDING BALANCE</b>	<b>\$ 2,582</b>	<b>\$ 984,820</b>	<b>\$ 244,495</b>	<b>\$ 241,913</b>

**GENERAL FUND**  
**FY 2018 Year-End Revenues**

<b>REVENUE ITEM</b>	<b>Budgeted FY 2018</b>	<b>Estimated FY 2018</b>	<b>Actual FY 2018</b>	<b>Variance</b>
<b>TAXES:</b>				
Ad Valorem Taxes	\$ 98,648,508	\$ 98,437,542	\$ 98,098,871	\$ (549,637)
Sales Tax	62,806,919	62,564,461	62,875,224	68,305
Major Event Trust Fund Revenue	300,000	-	-	(300,000)
Criminal Justice Tax	332,058	305,415	323,520	(8,538)
State Liquor Tax	1,855,850	1,802,936	1,959,487	103,637
Bingo Tax	80,000	81,652	49,776	(30,224)
<b>TOTAL TAXES</b>	<b>\$ 164,023,336</b>	<b>\$ 163,192,006</b>	<b>\$ 163,306,878</b>	<b>\$ (716,458)</b>
<b>LICENSES AND PERMITS:</b>				
Building Permits	\$ 3,500,000	\$ 3,251,348	\$ 3,244,595	\$ (255,405)
Electrical Permits	80,000	76,309	80,052	52
Plumbing Permits	285,000	304,979	330,635	45,635
Mechanical Permits	130,000	162,898	172,848	42,848
Swimming Pool Permits	96,000	94,450	97,300	1,300
Business Registration	225,000	190,484	195,117	(29,883)
Certificates of Occupancy	135,000	127,110	120,992	(14,008)
Boathouse / Pier License	13,309	13,309	13,759	450
Food Establishment Permits	706,125	708,450	756,134	50,009
Alcoholic Beverage License	123,600	115,000	121,310	(2,290)
Food Handlers Permit	15,600	11,149	10,775	(4,825)
Dog and Cat License	76,665	63,683	61,583	(15,082)
Euthanasia Fees, Other Animal Fees	16,250	19,718	19,671	3,421
Animal Services - Owner Surrender Fees	30,500	27,810	26,900	(3,600)
Burglar Alarm Permit	925,000	805,440	785,061	(139,939)
Abandonment Fees	6,000	8,000	8,400	2,400
Child Care License / Permit	55,135	58,800	56,850	1,715
Fire Permits	160,550	262,248	250,252	89,702
Fire Inspection Fees	272,700	202,932	144,970	(127,730)
Fire OT and Re-inspection Fees	17,600	17,585	14,444	(3,156)
Fire Operational Permits	204,000	139,929	105,300	(98,700)
Securing Code Violations	4,750	3,936	8,554	3,804
Irrigation Permits	45,000	55,393	59,795	14,795
Special Event Parking	14,200	15,000	14,850	650
Parking Meter Revenue	6,300	1,984	1,984	(4,316)
Pedicab Revenues	10,400	13,985	17,875	7,475
Other Licenses / Permits	3,500	1,514	1,668	(1,832)
<b>TOTAL LICENSES AND PERMITS</b>	<b>\$ 7,158,184</b>	<b>\$ 6,753,443</b>	<b>\$ 6,721,674</b>	<b>\$ (436,510)</b>

**GENERAL FUND**  
**FY 2018 Year-End Revenues**

<b>REVENUE ITEM</b>	<b>Budgeted FY 2018</b>	<b>Estimated FY 2018</b>	<b>Actual FY 2018</b>	<b>Variance</b>
<b>SERVICE CHARGES:</b>				
Vital Statistics	\$ 280,000	\$ 300,000	\$ 337,906	\$ 57,906
Rezoning Fees	108,464	104,872	105,980	(2,484)
Plat Review and Inspection Fees	400,000	800,040	869,978	469,978
Landscape / Tree Preservation Fees	12,000	17,418	19,140	7,140
Building Inspection Fees	90,000	84,728	80,836	(9,164)
Drilling / Gas Well Inspection Fees	145,000	174,000	174,000	29,000
Gas Well Reinspection Fee	902,200	902,200	894,400	(7,800)
Gas Well Supplemental Fee	12,500	54,000	54,750	42,250
Plan Review Fee	1,600,000	1,369,314	1,352,893	(247,107)
Public Works Reimbursements	635,000	600,000	622,913	(12,087)
Inspection Transfer	1,074,000	1,065,000	1,050,761	(23,239)
Survey Transfer	140,000	146,000	141,286	1,286
Real Estate Transfer	374,254	378,810	339,015	(35,239)
Construction Management Fees	9,900	140,000	157,672	147,772
Saturday Inspection Fees	30,000	30,000	28,096	(1,904)
Food Service Application Fees	54,050	60,300	85,475	31,425
Police Admin. Services Revenue	75,000	75,664	53,839	(21,161)
Jail Support revenues	6,700	5,980	5,542	(1,158)
Abandoned Vehicle Search Fees	8,000	20,100	19,310	11,310
Police Towing	150,000	148,300	161,160	11,160
PILOT - Water	4,203,284	4,203,284	4,203,284	-
Impoundment Fees	60,530	44,395	43,688	(16,842)
Animal Adoption Fees	144,500	99,369	103,368	(41,132)
Animal Awareness / Safety Program	3,500	3,870	3,625	125
Vet Services	13,520	14,033	15,840	2,320
Multi-Family Annual Inspections	610,000	607,494	601,621	(8,379)
Extended-Stay Annual Inspections	164,767	167,864	165,971	1,204
Dangerous Structure Demolition Fees	11,470	27,950	21,711	10,241
Nuisance Abatement	43,150	46,574	32,486	(10,664)
Multi-Family Re-Inspections	2,980	2,400	900	(2,080)
Duplex Registration / Re-Inspections	17,170	19,529	22,459	5,289
Food Establishment Re-Inspection	15,000	12,150	11,250	(3,750)
Swimming Pool Re-Inspections	3,350	3,750	2,700	(650)
Water Department Street Cuts	155,000	180,000	174,248	19,248
Fire Initial Inspection	66,600	67,581	64,150	(2,450)
Park Bond Fund Reimb.	65,000	75,000	48,002	(16,998)
Transportation Bond Fund Reimb.	105,000	105,000	105,000	-
AISD - SRO Program, PD and Fire	1,567,400	1,573,668	1,658,866	91,466
Mowing Services	102,000	80,835	91,353	(10,647)
State Reimbursement - Transportation	71,232	71,232	71,232	-
Non-Resident Library Cards	42,055	28,599	31,061	(10,994)
Miscellaneous revenue, for infrastructure	1,284,752	-	-	(1,284,752)
Other Service Charges	500,000	457,821	486,346	(13,654)
<b>TOTAL SERVICE CHARGES</b>	<b>\$ 15,359,328</b>	<b>\$ 14,369,124</b>	<b>\$ 14,514,113</b>	<b>\$ (845,215)</b>

**GENERAL FUND**  
**FY 2018 Year-End Revenues**

<b>REVENUE ITEM</b>	<b>Budgeted FY 2018</b>	<b>Estimated FY 2018</b>	<b>Actual FY 2018</b>	<b>Variance</b>
<b>FRANCHISE FEES:</b>				
Electrical Utility	\$ 12,887,287	\$ 13,005,473	\$ 13,209,685	\$ 322,398
Gas Utility	2,603,393	3,001,596	2,850,471	247,078
Water Utility	8,459,430	8,649,316	8,970,053	510,622
Telephone Utility	4,767,633	4,361,798	3,874,244	(893,389)
Sanitation Franchise	1,902,000	2,000,000	1,953,839	51,839
City Waste Royalty	1,500,000	1,500,000	1,499,522	(478)
Non-City Waste	2,538,772	2,665,800	2,665,775	127,003
Storm Clean-Up Fees	57,200	57,500	57,665	465
Methane Royalties	20,000	26,900	23,381	3,381
Brush Royalty	52,000	53,500	62,677	10,677
City Department Waste Rebate	61,000	61,700	67,341	6,341
Taxicab Franchise	-	4,345	5,770	5,770
Cable TV Franchise	3,380,000	3,148,610	3,272,194	(107,806)
<b>TOTAL FRANCHISE FEES</b>	<b>\$ 38,228,715</b>	<b>\$ 38,536,538</b>	<b>\$ 38,512,617</b>	<b>\$ 283,902</b>
<b>FINES AND FORFEITURES:</b>				
Municipal Court Fines	\$ 2,987,807	\$ 2,844,597	\$ 2,879,005	\$ (108,802)
Child Safety Fees	54,061	42,843	39,085	(14,976)
Uniform Traffic Fines	6,954,811	6,676,717	7,195,188	240,377
Time Payment Fees	56,483	55,658	56,065	(418)
Issue/Arrest Fees	290,357	275,756	298,885	8,528
Library Fines	132,930	132,930	129,363	(3,567)
<b>TOTAL FINES AND FORFEITURES</b>	<b>\$ 10,476,449</b>	<b>\$ 10,028,501</b>	<b>\$ 10,597,591</b>	<b>\$ 121,142</b>
<b>LEASES AND RENTS:</b>				
Sheraton Ground Lease	\$ 292,356	\$ 295,564	\$ 295,564	\$ 3,208
101 Center Ground Lease	-	60,000	60,001	60,001
Terminal Building Lease	92,325	77,444	81,563	(10,762)
Hangar Rental	200,364	202,000	204,369	4,005
Tie Down Charges	28,800	28,800	29,325	525
Land and Ramp Lease	737,478	737,478	744,642	7,164
Ballpark Lease	1,500,000	1,500,000	1,500,000	-
Ballpark Lease, one-time expenditures	500,000	500,000	500,000	-
Cell Phone Tower Leases	210,000	210,000	331,489	121,489
Landfill Lease	2,172,500	2,210,000	2,210,011	37,511
Landfill Lease, Deferred revenue	457,259	457,259	457,259	-
Pipeline License Agreements	50,000	75,572	107,318	57,318
Message Board Rentals	40,000	22,000	39,732	(268)
Misc. Leases / Rents (Copier Concession)	85,144	93,650	144,887	59,743
<b>TOTAL LEASES AND RENTS</b>	<b>\$ 6,366,226</b>	<b>\$ 6,469,767</b>	<b>\$ 6,706,160</b>	<b>\$ 339,934</b>
<b>MISCELLANEOUS REVENUE:</b>				
Interest	\$ 945,738	\$ 1,180,563	\$ 1,237,185	\$ 291,447
Auction Income	37,576	31,779	58,311	20,735
Risk Management Damages	228,000	180,000	221,123	(6,877)
Ballpark Settlement Agreement	727,500	727,500	727,500	-
Beverage contract	59,279	58,336	56,103	(3,176)
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>\$ 1,998,093</b>	<b>\$ 2,178,178</b>	<b>\$ 2,300,222</b>	<b>\$ 302,129</b>
<b>TOTAL - GENERAL FUND REVENUES</b>	<b>\$ 243,610,330</b>	<b>\$ 241,527,557</b>	<b>\$ 242,659,255</b>	<b>\$ (951,075)</b>

**GENERAL FUND**  
**FY 2018 Year-End Expenditures**

	Budgeted FY 2018	Estimated FY 2018	Actual FY 2018	Amount Under (Over) Budget
<b>FIRE</b>				
Administration	\$ 4,566,369	\$ 4,518,421	\$ 4,705,397	\$ (139,028)
Business Services	1,042,091	1,172,197	1,097,102	(55,011)
Operations	37,242,014	35,868,826	35,720,793	1,521,221
Prevention	1,910,095	1,998,759	1,999,219	(89,124)
Medical Services	544,770	542,747	547,597	(2,827)
Training	703,891	728,206	712,644	(8,753)
Resource Management	1,934,911	2,130,335	2,017,245	(82,334)
Emergency Management	316,287	250,914	260,553	55,734
Special Events	343,386	345,420	346,736	(3,350)
Gas Well Response	459,593	371,275	387,267	72,326
<b>TOTAL</b>	<b>\$ 49,063,407</b>	<b>\$ 47,927,099</b>	<b>\$ 47,794,553</b>	<b>\$ 1,268,854</b>
<b>LIBRARY</b>				
Administration	\$ 2,028,604	\$ 2,059,816	\$ 2,084,743	\$ (56,139)
Operations & Facility Mgmt.	2,478,743	2,553,166	2,608,176	(129,433)
Content & Technical Services	2,325,360	2,282,963	2,240,116	85,244
Program Mgmt. & Community Engagement	1,616,919	1,484,664	1,442,427	174,492
<b>TOTAL</b>	<b>\$ 8,449,626</b>	<b>\$ 8,380,609</b>	<b>\$ 8,375,461</b>	<b>\$ 74,165</b>
<b>CODE COMPLIANCE</b>				
Administration	\$ 939,246	\$ 954,613	\$ 950,070	\$ (10,824)
Code Compliance	2,657,654	2,685,291	2,660,225	(2,571)
Animal Services	2,380,783	2,229,618	2,189,249	191,534
Multifamily Inspection	378,109	381,717	363,062	15,047
<b>TOTAL</b>	<b>\$ 6,355,792</b>	<b>\$ 6,251,238</b>	<b>\$ 6,162,606</b>	<b>\$ 193,186</b>
<b>POLICE</b>				
Administration	\$ 11,299,829	\$ 11,185,669	\$ 11,110,603	\$ 189,226
Jail Operations	5,218,078	5,484,516	5,366,237	(148,159)
Quartermaster	2,786,211	2,944,492	2,867,731	(81,520)
Patrol Operations	49,432,530	47,554,541	47,342,529	2,090,001
Body Worn Camera	1,000,875	978,945	971,409	29,466
Traffic Operations	5,955,453	6,181,202	6,206,517	(251,064)
Special Operations	2,492,617	2,513,734	2,556,325	(63,708)
Special Events	810,079	843,216	804,660	5,419
Criminal Investigations	3,822,242	3,839,109	3,874,193	(51,951)
Special Investigations	4,009,919	4,009,604	3,967,661	42,258
Covert	2,620,354	2,371,815	2,336,085	284,269
Administrative Support	893,423	915,213	1,060,575	(167,152)
Records Services	2,126,228	2,046,564	2,010,194	116,034
Research & Development	1,226,169	1,357,055	1,383,713	(157,544)
Fiscal Services	2,085,453	2,273,912	2,101,147	(15,694)
Community Services	928,696	931,567	923,533	5,163
Youth Support	2,566,623	2,567,679	2,595,525	(28,902)
Victim Services	595,859	574,179	529,229	66,630
Personnel	2,882,374	3,000,212	3,080,257	(197,883)
Technical Services	3,895,337	4,113,965	4,082,599	(187,262)
<b>TOTAL</b>	<b>\$ 106,648,349</b>	<b>\$ 105,687,189</b>	<b>\$ 105,170,723</b>	<b>\$ 1,477,626</b>



**GENERAL FUND**  
**FY 2018 Year-End Expenditures**

	Budgeted FY 2018	Estimated FY 2018	Actual FY 2018	Amount Under (Over) Budget
<b>PARKS AND RECREATION</b>				
Administration	\$ 2,302,563	\$ 2,302,308	\$ 2,284,940	\$ 17,623
Marketing	389,537	392,315	368,426	21,111
Planning	851,987	872,036	858,144	(6,157)
Business Services	766,845	777,713	774,349	(7,504)
Recreation Program Administration	116,998	118,411	121,175	(4,177)
Field Maintenance	4,769,444	4,655,665	4,740,192	29,252
Asset Management	2,085,014	2,171,821	2,135,907	(50,893)
Forestry	2,074,505	2,007,124	1,982,595	91,910
North District	2,059,882	2,023,333	1,949,562	110,320
South District	1,975,655	1,886,840	1,839,810	135,845
<b>TOTAL</b>	<b>\$ 17,392,430</b>	<b>\$ 17,207,565</b>	<b>\$ 17,055,100</b>	<b>\$ 337,330</b>
<b>PUBLIC WORKS AND TRANSPORTATION</b>				
Administration	\$ 1,761,455	\$ 1,834,387	\$ 1,841,488	\$ (80,033)
Construction Management	464,703	484,227	488,506	(23,803)
Traffic Engineering	1,024,196	1,061,102	1,062,815	(38,619)
School Safety	461,486	444,850	434,072	27,414
Solid Waste Operations	355,299	354,641	356,537	(1,238)
Engineering CIP	875,569	761,455	759,863	115,706
Inspections	1,674,480	1,688,778	1,682,315	(7,835)
Survey	268,593	277,067	273,046	(4,453)
Business Services	804,744	827,005	826,563	(21,819)
Custodial	708,875	740,328	664,850	44,025
Facility Repair	3,591,687	3,715,463	3,831,617	(239,930)
Information Services	380,995	270,589	271,264	109,731
Operations Support	330,940	325,119	328,620	2,320
<b>TOTAL</b>	<b>\$ 12,703,022</b>	<b>\$ 12,785,011</b>	<b>\$ 12,821,555</b>	<b>\$ (118,533)</b>
<b>ECONOMIC DEVELOPMENT</b>	<b>\$ 760,162</b>	<b>\$ 755,047</b>	<b>\$ 703,810</b>	<b>\$ 56,352</b>
<b>COMMUNITY DEVELOPMENT AND PLANNING</b>				
Administration	\$ 1,266,051	\$ 1,190,287	\$ 1,151,417	\$ 114,634
Strategic Planning	1,517,602	1,439,411	1,428,390	89,211
Development Services	3,405,674	3,472,676	3,455,613	(49,939)
Neighborhood Initiatives	5,964	1,127	545	5,419
Environmental Health	641,912	640,061	638,131	3,781
Real Estate Services	539,440	553,034	540,658	(1,218)
Business Services	967,843	935,335	916,132	51,711
Mosquito Borne Virus Mitigation	100,000	100,000	100,000	-
<b>TOTAL</b>	<b>\$ 8,444,485</b>	<b>\$ 8,331,931</b>	<b>\$ 8,230,886</b>	<b>\$ 213,600</b>
<b>AVIATION</b>	<b>\$ 1,069,438</b>	<b>\$ 1,051,106</b>	<b>\$ 1,058,054</b>	<b>\$ 11,384</b>
<b>CITY MANAGER'S OFFICE</b>				
City Manager's Office	\$ 1,149,242	\$ 935,764	\$ 978,702	\$ 170,540
Mayor & Council	64,562	61,193	57,456	7,106
Transit Support	22,008	13,989	9,986	12,022
<b>TOTAL</b>	<b>\$ 1,235,812</b>	<b>\$ 1,010,946</b>	<b>\$ 1,046,143</b>	<b>\$ 189,668</b>
<b>INTERNAL AUDIT</b>	<b>\$ 712,404</b>	<b>\$ 701,828</b>	<b>\$ 696,515</b>	<b>15,889</b>

**GENERAL FUND**  
**FY 2018 Year-End Expenditures**

	<b>Budgeted</b>	<b>Estimated</b>	<b>Actual</b>	<b>Amount</b>
	<b>FY 2018</b>	<b>FY 2018</b>	<b>FY 2018</b>	<b>Under (Over)</b>
				<b>Budget</b>
<b>JUDICIARY</b>	\$ 991,932	\$ 991,852	\$ 1,013,901	\$ (21,969)
<b>CITY ATTORNEY'S OFFICE</b>				
Administration	\$ 1,343,851	\$ 1,294,901	\$ 1,263,809	\$ 80,042
Litigation	1,313,209	1,274,972	1,269,115	44,094
Municipal Law	883,762	897,681	896,022	(12,260)
Citizen Services	921,498	923,244	923,140	(1,642)
<b>TOTAL</b>	<u>\$ 4,462,320</u>	<u>\$ 4,390,797</u>	<u>\$ 4,352,085</u>	<u>\$ 110,234</u>
<b>HUMAN RESOURCES</b>				
Administration	\$ 579,605	\$ 587,527	\$ 565,342	\$ 14,263
Employee Operations	692,831	659,351	637,013	55,818
Employee Services	505,424	487,098	486,755	18,669
Workforce Investment	619,839	556,157	533,402	86,437
Risk Management	1,109,157	1,114,658	1,095,300	13,857
Civil Service Operations	369,500	377,416	369,678	(178)
<b>TOTAL</b>	<u>\$ 3,876,356</u>	<u>\$ 3,782,206</u>	<u>\$ 3,687,490</u>	<u>\$ 188,866</u>
<b>FINANCE</b>				
Administration	\$ 821,498	\$ 802,082	\$ 807,078	\$ 14,420
Accounting	809,803	853,382	854,591	(44,788)
Purchasing	670,162	687,906	691,720	(21,558)
Treasury	1,788,415	1,809,958	1,808,804	(20,389)
Payroll/Payables	522,068	504,440	504,377	17,691
Office of Management and Budget	832,081	723,509	716,538	115,543
<b>TOTAL</b>	<u>\$ 5,444,027</u>	<u>\$ 5,381,277</u>	<u>\$ 5,383,108</u>	<u>\$ 60,919</u>
<b>MANAGEMENT RESOURCES</b>				
Office of Communication	\$ 952,664	\$ 952,158	\$ 934,925	\$ 17,739
Action Center	1,023,228	1,083,065	1,083,330	(60,102)
Executive and Legislative Support	1,934,514	1,862,453	1,830,874	103,640
Intergovernmental Relations	158,292	158,010	160,135	(1,843)
<b>TOTAL</b>	<u>\$ 4,068,698</u>	<u>\$ 4,055,687</u>	<u>\$ 4,009,264</u>	<u>\$ 59,434</u>
<b>NON-DEPARTMENTAL</b>				
Non-Departmental	\$ 7,102,337	\$ 7,461,985	\$ 7,578,136	\$ (475,799)
Non-Departmental Projects	1,284,752	-	-	1,284,752
Non-Departmental METF	300,000	-	-	300,000
<b>TOTAL</b>	<u>\$ 8,687,089</u>	<u>\$ 7,461,985</u>	<u>\$ 7,578,136</u>	<u>\$ 1,108,953</u>
<b>MUNICIPAL COURT</b>	\$ 3,724,997	\$ 3,730,009	\$ 3,727,455	\$ (2,458)
<b>TOTAL - GENERAL FUND</b>	<u>\$ 244,090,346</u>	<u>\$ 239,883,384</u>	<u>\$ 238,866,846</u>	<u>\$ 5,223,499</u>

**WATER UTILITIES FUND**  
**FY 2018 Year-End Operating Position**

	Budgeted FY 2018	Estimated FY 2018	Actual FY 2018	Variance from Budget
<b>BEGINNING BALANCE</b>	\$ -	\$ -	\$ -	\$ -
<b>REVENUES:</b>				
Class Rate Sewer Surcharge	\$ 900,000	\$ 942,277	\$ 960,591	\$ 60,591
Concrete Sales	30,000	4,000	3,135	(26,865)
Garbage / Drainage Billing Fee	386,000	397,707	399,491	13,491
GIS Services	6,500	3,632	21,734	15,234
Hauler Fees	40,000	34,915	24,718	(15,282)
Impact / Sewer	315,000	386,154	432,397	117,397
Impact / Water	645,000	1,139,330	1,281,774	636,774
Interest Income	777,180	1,232,204	1,570,374	793,194
Laboratory Fees	150,000	144,281	178,769	28,769
Other Revenue	300,000	1,017,460	1,026,639	726,639
Plat Review & Inspection Fees	120,000	304,556	291,446	171,446
Backflow Assembly and Tester Regis.	170,000	181,615	170,541	541
Sewer Tap Installation Fees	65,000	78,659	77,398	12,398
Sewer Charges	62,410,319	64,405,333	65,131,575	2,721,256
Sewer Charges - Other	450,000	587,602	539,481	89,481
Sewer Pro Rata	9,000	-	-	(9,000)
Sewer Surcharges	123,000	138,836	163,399	40,399
Special Services Charges	1,950,000	2,048,282	2,030,887	80,887
Subrogation Receipts	-	33,295	42,775	42,775
Water Pro Rata	1,300	-	-	(1,300)
Water Convenience Fee	270,000	317,935	290,160	20,160
Water Sales to Dalworthington Gardens	400,000	181,534	215,973	(184,027)
Entrepreneurial Water Sales to DWG	-	85,285	101,465	101,465
Reclaimed Water Sales	77,000	185,677	268,299	191,299
Water Sales	75,030,038	77,423,743	81,957,946	6,927,908
Water Sales - Other	150,000	117,559	201,296	51,296
Water Taps	325,000	473,046	533,344	208,344
Fire Line Taps	-	600	-	-
Gas Royalties - Water Utilities	10,000	18,302	20,809	10,809
<b>TOTAL REVENUES</b>	<b>\$ 145,110,337</b>	<b>\$ 151,883,819</b>	<b>\$ 157,936,416</b>	<b>\$ 12,826,079</b>

**WATER UTILITIES FUND**  
**FY 2018 Year-End Operating Position**

	Budgeted FY 2018	Estimated FY 2018	Actual FY 2018	Variance from Budget
<b>INTERFUND TRANSFERS:</b>				
General Fund - Indirect Cost	\$ (4,226,514)	\$ (4,226,514)	\$ (4,226,514)	\$ -
From Storm Water Fund - Indirect Cost	170,122	170,122	170,122	-
Debt Service Reserve	(2,582,040)	(2,582,040)	(2,093,425)	488,615
Operating Reserve	(705,623)	(705,623)	(705,623)	-
Rate Stabilization Fund	2,285,837	(2,715,641)	(4,995,845)	(7,281,682)
Renewal / Rehabilitation Fund	(13,000,000)	(8,856,245)	(12,415,592)	584,408
Renewal / Rehabilitation Reimbursement	-	(85,285)	(101,465)	(101,465)
To Convention Center Improvements	-	(10,000,000)	(10,000,000)	(10,000,000)
Fleet Reserve	<u>100,000</u>	<u>582,936</u>	<u>582,936</u>	<u>482,936</u>
<b>TOTAL INTERFUND TRANSFERS</b>	<b>\$ (17,958,218)</b>	<b>\$ (28,418,290)</b>	<b>\$ (33,785,405)</b>	<b>\$ (15,827,187)</b>
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 127,152,119</b>	<b>\$ 123,465,529</b>	<b>\$ 124,151,010</b>	<b>\$ (3,001,109)</b>
<b>EXPENDITURES:</b>				
Administration	\$ 99,384,434	\$ 97,845,560	\$ 99,382,111	\$ 2,323
Financial Services	299,593	234,020	254,166	45,427
Conservation Program	288,700	281,950	228,955	59,745
Engineering	1,177,604	915,521	913,564	264,040
Information Services	1,056,523	1,068,340	1,090,549	(34,026)
Customer Services	2,350,774	2,072,266	2,116,229	234,545
Meter Maintenance	1,456,051	1,450,021	1,445,179	10,872
Meter Reading	484,743	505,193	505,971	(21,228)
Water Treatment PB	2,628,055	2,305,178	3,035,890	(407,835)
Water Treatment JK	3,349,021	3,168,747	1,774,522	1,574,499
Treatment Maintenance	2,564,703	2,555,268	2,337,841	226,862
Laboratory	886,166	885,475	887,254	(1,088)
Water Resource Services	751,867	697,514	661,958	89,909
Field Operations South	7,495,596	7,327,514	7,542,167	(46,571)
Operations Support Office	<u>2,181,382</u>	<u>2,152,961</u>	<u>1,974,655</u>	<u>206,727</u>
<b>TOTAL EXPENDITURES</b>	<b>\$ 126,355,212</b>	<b>\$ 123,465,529</b>	<b>\$ 124,151,011</b>	<b>\$ 2,204,201</b>
<b>ENDING BALANCE</b>	<b>\$ 796,907</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (796,907)</b>

**CONVENTION AND EVENT SERVICES FUND**  
**FY 2018 Year-End Operating Position**

	Budgeted FY 2018	Estimated FY 2018	Actual FY 2018	Variance from Budget
<b>BEGINNING BALANCE</b>	\$ 1,815,180	\$ 1,808,540	\$ 1,808,540	\$ (6,640)
<b>REVENUES:</b>				
Occupancy Tax	\$ 9,512,699	\$ 9,535,787	\$ 9,255,556	\$ (257,143)
Stadium Rent/Naming Rights	2,500,000	2,500,000	3,042,026	542,026
Convention Center Revenues:				
Audio-Visual	\$ 110,000	\$ 178,000	\$ 178,065	68,065
Catering	402,500	442,000	470,886	68,386
Communication Services	35,000	52,000	50,929	15,929
Concessionaire Reimbursement	17,000	20,000	23,908	6,908
Concessions - Food	62,000	72,000	73,143	11,143
Concessions - Liquor	39,000	57,000	58,051	19,051
Event Labor & Expense	9,000	9,000	8,550	(450)
Interest Income	35,586	43,599	50,509	14,923
Parking	300,000	300,000	335,593	35,593
Parking - Special Event	615,264	700,000	596,343	(18,921)
Rental - Grand Hall	280,000	253,445	245,500	(34,500)
Rental - Equipment	85,600	62,000	64,461	(21,139)
Rental - Exhibit Hall	330,000	352,350	360,550	30,550
Rental - GEM	400,000	395,050	410,025	10,025
Rental - Meeting Room	13,000	16,000	20,450	7,450
Rental - Kitchen	-	250	250	250
Outdoor Venue Revenue	-	12,000	12,000	12,000
Security Revenue	9,040	11,000	12,601	3,561
Utility Services	<u>201,400</u>	<u>201,000</u>	<u>202,832</u>	<u>1,432</u>
Total Convention Center Revenues	\$ 2,944,390	\$ 3,176,694	\$ 3,174,645	\$ 230,255
<b>TOTAL REVENUES</b>	\$ 14,957,089	\$ 15,212,481	\$ 15,472,227	\$ 515,138

(continued on next page)

**CONVENTION AND EVENT SERVICES FUND**  
**FY 2018 Year-End Operating Position**

	<b>Budgeted</b>	<b>Estimated</b>	<b>Actual</b>	<b>Variance</b>
	<b>FY 2018</b>	<b>FY 2018</b>	<b>FY 2018</b>	<b>from Budget</b>
<b>INTERFUND TRANSFERS:</b>				
(To) From Building Maintenance Reserve	\$ 800,000	\$ 800,000	\$ 800,000	\$ -
From General Gas Funds for ATF Corpus	2,763,011	2,763,011	2,763,011	-
To ATF Corpus Reimbursement	(2,763,011)	(2,763,011)	(2,763,011)	-
To ATF, granting & interest	(1,388,660)	(1,388,660)	(1,388,660)	-
To Dispatch for Radio System Lease Payment	(928,301)	(928,301)	(928,301)	-
To Innovation Venture Capital	(1,003,125)	(1,003,125)	(1,003,125)	-
(To) From Hotel Attraction Support	125,000	-	-	(125,000)
To General Fund - Debt Repayment	(1,156,399)	(1,156,399)	(1,156,399)	-
To General Fund - Indirect Costs	<u>(604,161)</u>	<u>(604,161)</u>	<u>(604,161)</u>	<u>-</u>
<b>TOTAL INTERFUND TRANSFERS</b>	<b>\$ (4,155,646)</b>	<b>\$ (4,280,646)</b>	<b>\$ (4,280,646)</b>	<b>\$ (125,000)</b>
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 12,616,623</b>	<b>\$ 12,740,375</b>	<b>\$ 13,000,121</b>	<b>\$ 383,498</b>
<b>EXPENDITURES:</b>				
Administration	\$ 1,184,420	\$ 1,163,805	\$ 1,151,915	\$ 32,505
Event Services	451,160	449,211	445,035	6,125
Facility Operations	1,771,878	1,783,614	1,742,075	29,803
Parking Operations	167,652	168,094	173,777	(6,125)
ACC Departmental Projects	1,087,600	1,096,195	930,191	157,409
Convention & Visitors Bureau	4,900,000	4,900,000	4,900,000	-
Arts & Revitalization	771,158	771,158	689,842	81,316
Downtown Revitalization	50,000	50,000	50,000	-
Fielder Museum	30,000	30,000	30,000	-
Non-Hot Funded Projects	<u>2,026,081</u>	<u>2,026,081</u>	<u>1,882,597</u>	<u>143,484</u>
<b>TOTAL EXPENDITURES</b>	<b>\$ 12,439,949</b>	<b>\$ 12,438,158</b>	<b>\$ 11,995,432</b>	<b>\$ 444,517</b>
<b>ENDING BALANCE</b>	<b>\$ 176,674</b>	<b>\$ 302,217</b>	<b>\$ 1,004,688</b>	<b>\$ 828,014</b>

**PARK PERFORMANCE FUND**  
**FY 2018 Year-End Operating Position**

	<b>Budgeted FY 2018</b>	<b>Estimated FY 2018</b>	<b>Actual FY 2018</b>	<b>Variance from Budget</b>
<b>BEGINNING BALANCE</b>	\$ 98,358	\$ 105,217	\$ 105,217	\$ 6,859
<b>REVENUES:</b>				
Golf	\$ 5,602,684	\$ 3,586,942	\$ 3,326,094	\$ (2,276,590)
Recreation	4,977,250	4,775,853	4,770,798	(206,452)
Field Maintenance	<u>702,000</u>	<u>702,204</u>	<u>687,391</u>	<u>(14,609)</u>
<b>TOTAL REVENUES</b>	<b>\$ 11,281,934</b>	<b>\$ 9,064,999</b>	<b>\$ 8,784,283</b>	<b>\$ (2,497,651)</b>
<b>INTERFUND TRANSFERS:</b>				
Transfer from Parks ATF	\$ 1,392,199	\$ 1,392,199	\$ 1,392,199	\$ -
Transfer from Parks Gas	-	1,017,226	980,000	980,000
From Golf Surcharge Fund	<u>473,726</u>	<u>424,262</u>	<u>410,504</u>	<u>(63,222)</u>
<b>TOTAL INTERFUND TRANSFERS</b>	<b>\$ 1,865,925</b>	<b>\$ 2,833,687</b>	<b>\$ 2,782,703</b>	<b>\$ 916,778</b>
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 13,246,217</b>	<b>\$ 12,003,903</b>	<b>\$ 11,672,203</b>	<b>\$ (1,574,014)</b>
<b>EXPENDITURES:</b>				
Golf	\$ 6,080,024	\$ 5,162,854	\$ 4,923,886	\$ 1,156,138
Recreation	6,476,526	6,277,483	6,212,723	263,803
Field Maintenance	<u>561,714</u>	<u>560,848</u>	<u>523,289</u>	<u>38,425</u>
<b>TOTAL EXPENDITURES</b>	<b>\$ 13,118,264</b>	<b>\$ 12,001,186</b>	<b>\$ 11,659,898</b>	<b>\$ 1,458,366</b>
<b>ENDING BALANCE</b>	<b>\$ 127,953</b>	<b>\$ 2,717</b>	<b>\$ 12,305</b>	<b>\$ (115,648)</b>

**STREET MAINTENANCE FUND**  
**FY 2018 Year-End Operating Position**

	Budgeted FY 2018	Estimated FY 2018	Actual FY 2018	Variance from Budget
<b>BEGINNING BALANCE</b>	\$ 3,745,798	\$ 4,491,205	\$ 4,491,205	\$ 745,407
REVENUES:				
Sales Tax Revenue	\$ 15,701,730	\$ 15,541,115	\$ 15,682,352	\$ (19,378)
Interest Revenue	<u>134,660</u>	<u>218,127</u>	<u>248,993</u>	<u>114,333</u>
<b>TOTAL REVENUES</b>	\$ 15,836,390	\$ 15,759,242	\$ 15,931,345	\$ 94,955
INTERFUND TRANSFERS:				
From General Fund	\$ 2,166,527	\$ 2,166,527	\$ 2,166,527	\$ -
From General Fund for Traffic	<u>4,773,409</u>	<u>4,517,360</u>	<u>4,521,197</u>	<u>(252,212)</u>
<b>TOTAL INTERFUND TRANSFERS</b>	\$ 6,939,936	\$ 6,683,887	\$ 6,687,724	\$ (252,212)
<b>TOTAL AVAILABLE FUNDS</b>	\$ 26,522,124	\$ 26,934,334	\$ 27,110,274	\$ 588,150
EXPENDITURES:				
Sales Tax supported division	\$ 18,988,686	\$ 18,987,820	\$ 18,410,293	\$ 578,393
General Fund supported division	2,146,402	2,145,971	1,843,447	302,955
Traffic Signals - GF supported	1,559,819	1,570,301	1,592,306	(32,487)
Traffic Signs & Markings - GF supported	1,179,886	1,091,074	1,095,376	84,510
Street Light Maintenance - GF supported	<u>2,033,704</u>	<u>1,855,984</u>	<u>1,833,514</u>	<u>200,190</u>
<b>TOTAL EXPENDITURES</b>	\$ 25,908,497	\$ 25,651,151	\$ 24,774,937	\$ 1,133,560
<b>ENDING BALANCE</b>	\$ 613,627	\$ 1,283,183	\$ 2,335,336	\$ 1,721,710



**STORM WATER UTILITY FUND**  
**FY 2018 Year-End Operating Position**

	<b>Budgeted</b>	<b>Estimated</b>	<b>Actual</b>	<b>Variance</b>
	<b>FY 2018</b>	<b>FY 2018</b>	<b>FY 2018</b>	<b>from Budget</b>
<b>BEGINNING BALANCE</b>	\$ 278,276	\$ 558,040	\$ 558,040	\$ 279,764
<b>REVENUES:</b>				
Storm Water Fee Revenue - Commercial	\$ 7,514,600	\$ 7,681,300	\$ 7,543,433	\$ 28,833
Storm Water Fee Revenue - Residential	8,763,500	8,835,500	8,759,091	(4,409)
Interest Revenue	<u>169,048</u>	<u>221,226</u>	<u>250,148</u>	<u>81,100</u>
<b>TOTAL REVENUES</b>	\$ 16,447,148	\$ 16,738,026	\$ 16,552,671	\$ 105,523
<b>INTERFUND TRANSFERS:</b>				
To General Fund - Indirect Costs	\$ (425,292)	\$ (425,292)	\$ (425,292)	\$ -
To General Fund for capital reimbursement	(463,055)	(463,055)	(463,055)	-
To General Fund for engineering reviews	(88,699)	(88,699)	(88,699)	-
To Pay-Go Capital Projects	(7,150,000)	(7,300,000)	(7,575,000)	(425,000)
To Water and Sewer Fund	<u>(170,122)</u>	<u>(170,122)</u>	<u>(170,122)</u>	<u>-</u>
<b>TOTAL INTERFUND TRANSFERS</b>	\$ (8,297,168)	\$ (8,447,168)	\$ (8,722,168)	\$ (425,000)
<b>TOTAL AVAILABLE FUNDS</b>	\$ 8,428,256	\$ 8,848,898	\$ 8,388,543	\$ (39,713)
<b>EXPENDITURES:</b>				
Administration	\$ 4,039,580	\$ 3,866,052	\$ 3,977,583	\$ 61,997
Storm Water Management	2,961,257	3,019,178	2,198,317	762,940
Environmental Management	941,716	913,912	860,404	81,313
Environmental Education	<u>128,708</u>	<u>128,064</u>	<u>128,486</u>	<u>222</u>
<b>TOTAL EXPENDITURES</b>	\$ 8,071,262	\$ 7,927,206	\$ 7,164,789	\$ 906,472
<b>ENDING BALANCE</b>	\$ 356,995	\$ 921,692	\$ 1,223,753	\$ 866,759

**INFORMATION TECHNOLOGY FUND**  
**FY 2018 Year-End Operating Position**

	<b>Budgeted FY 2018</b>	<b>Estimated FY 2018</b>	<b>Actual FY 2018</b>	<b>Variance from Budget</b>
<b>BEGINNING BALANCE</b>	\$ 223,061	\$ 290,819	\$ 290,819	\$ 67,758
<b>TOTAL REVENUES</b>	\$ 14,293,633	\$ 14,172,024	\$ 14,172,024	\$ (121,609)
INTERFUND TRANSFERS:				
One-time funding	\$ 135,521	\$ 135,521	\$ 135,521	\$ -
<b>TOTAL INTERFUND TRANSFERS</b>	\$ 135,521	\$ 135,521	\$ 135,521	\$ -
<b>TOTAL AVAILABLE FUNDS</b>	\$ 14,652,215	\$ 14,598,364	\$ 14,598,364	\$ (53,851)
EXPENDITURES:				
Administration	\$ 504,185	\$ 516,839	\$ 516,959	\$ (12,774)
Project Management	1,009,660	1,025,016	1,000,477	9,183
Infrastructure	202,909	209,495	196,270	6,639
Business Development	612,983	636,000	633,726	(20,743)
Software Services	2,669,629	2,682,607	2,698,443	(28,814)
Network Support	1,886,018	1,814,415	1,855,573	30,445
Server Support	3,457,188	3,391,088	3,297,945	159,243
Customer Support	3,202,854	3,159,666	3,176,776	26,078
IT Security	513,733	513,733	513,631	102
IT Projects	550,000	549,366	550,000	-
<b>TOTAL EXPENDITURES</b>	\$ 14,609,159	\$ 14,498,226	\$ 14,439,801	\$ 169,358
<b>ENDING BALANCE</b>	\$ 43,056	\$ 100,138	\$ 158,563	\$ 115,508

**KNOWLEDGE SERVICES FUND**  
**FY 2018 Year-End Operating Position**

	Budgeted FY 2018	Estimated FY 2018	Actual FY 2018	Variance from Budget
<b>BEGINNING BALANCE</b>	\$ 87,710	\$ -	\$ -	\$ (87,710)
REVENUES:				
Space Rental for Print Shop	\$ 2,556	\$ 2,556	\$ 2,343	\$ (213)
Managed Print Services - ImageNet	650,000	665,000	667,295	17,295
Sales - Mail Services	1,100,000	1,050,000	1,045,919	(54,081)
Sales - Information Resource Center	432,500	430,000	488,520	56,020
Sales - Records Management	126,000	126,000	122,288	(3,712)
Parking Meter Revenue	-	16,000	13,596	13,596
<b>TOTAL REVENUES</b>	<u>\$ 2,311,056</u>	<u>\$ 2,289,556</u>	<u>\$ 2,339,961</u>	<u>\$ 28,905</u>
<b>TOTAL AVAILABLE FUNDS</b>	\$ 2,398,766	\$ 2,289,556	\$ 2,339,961	\$ (58,805)
EXPENDITURES:				
Administration	\$ 1,221,019	\$ 1,162,462	\$ 1,183,523	\$ 37,497
Mail Services	1,021,385	950,204	936,870	84,515
Records Management	154,889	174,436	169,759	(14,870)
<b>TOTAL EXPENDITURES</b>	<u>\$ 2,397,293</u>	<u>\$ 2,287,101</u>	<u>\$ 2,290,152</u>	<u>\$ 107,141</u>
<b>ENDING BALANCE</b>	\$ 1,473	\$ 2,455	\$ 49,809	\$ 48,336

**COMMUNICATION SERVICES FUND**  
**FY 2018 Year-End Operating Position**

	Budgeted FY 2018	Estimated FY 2018	Actual FY 2018	Variance from Budget
<b>BEGINNING BALANCE</b>	\$ 751,411	\$ 987,153	\$ 987,153	\$ 235,742
REVENUES:				
Communication Services chargeback	\$ 7,789,990	\$ 7,882,296	\$ 7,917,009	\$ 127,019
Intergovernmental Revenue - Tarrant County	315,099	315,099	315,099	-
Other Revenue - UTA	33,719	46,886	46,137	12,418
Other Revenue - Pantego	18,157	25,246	24,843	6,686
Other Revenue - PSAP	<u>164,422</u>	<u>164,422</u>	<u>164,422</u>	<u>-</u>
<b>TOTAL REVENUES</b>	\$ 8,321,387	\$ 8,433,949	\$ 8,467,510	\$ 146,123
INTERFUND TRANSFERS:				
(To) From Liquidated Damages Fund	\$ 300,000	\$ 300,000	\$ 300,000	\$ -
(To) From Convention & Event Services	<u>928,301</u>	<u>928,301</u>	<u>928,301</u>	<u>-</u>
<b>TOTAL INTERFUND TRANSFERS</b>	\$ 1,228,301	\$ 1,228,301	\$ 1,228,301	\$ -
<b>TOTAL AVAILABLE FUNDS</b>	\$ 10,301,099	\$ 10,649,403	\$ 10,682,964	\$ 381,865
EXPENDITURES:				
Administration	\$ 1,529,554	\$ 1,536,884	\$ 1,529,456	\$ 98
Dispatch	<u>8,579,957</u>	<u>8,572,138</u>	<u>8,553,173</u>	<u>26,784</u>
<b>TOTAL EXPENDITURES</b>	\$ 10,109,512	\$ 10,109,022	\$ 10,082,629	\$ 26,883
<b>ENDING BALANCE</b>	\$ 191,587	\$ 540,381	\$ 600,335	\$ 408,748

**FLEET SERVICES FUND**  
**FY 2018 Year-End Operating Position**

	Budgeted FY 2018	Estimated FY 2018	Actual FY 2018	Variance from Budget
<b>BEGINNING BALANCE</b>	\$ 406,254	\$ 537,625	\$ 537,625	\$ 131,371
REVENUES:				
Fuel	\$ 1,600,000	\$ 1,600,000	\$ 1,602,694	\$ 2,694
Maintenance & Operation	4,446,332	4,446,332	4,446,335	3
Miscellaneous (subro, auctions)	<u>180,000</u>	<u>240,000</u>	<u>174,450</u>	<u>(5,550)</u>
<b>TOTAL REVENUES</b>	<b>\$ 6,226,332</b>	<b>\$ 6,286,332</b>	<b>\$ 6,223,479</b>	<b>\$ (2,853)</b>
INTERFUND TRANSFERS:				
(To) From General Fund	<u>\$ 635,629</u>	<u>\$ 635,629</u>	<u>\$ 635,629</u>	<u>\$ -</u>
<b>TOTAL INTERFUND TRANSFERS</b>	<b>\$ 635,629</b>	<b>\$ 635,629</b>	<b>\$ 635,629</b>	<b>\$ -</b>
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 7,268,215</b>	<b>\$ 7,459,586</b>	<b>\$ 7,396,733</b>	<b>\$ 128,518</b>
EXPENDITURES:				
Fleet Services	\$ 3,201,990	\$ 3,304,457	\$ 3,318,731	\$ (116,741)
Fuel	1,600,000	1,984,000	1,975,056	(375,056)
Vehicles	<u>2,185,000</u>	<u>1,980,491</u>	<u>2,051,012</u>	<u>133,988</u>
<b>TOTAL EXPENDITURES</b>	<b>\$ 6,986,990</b>	<b>\$ 7,268,947</b>	<b>\$ 7,344,799</b>	<b>\$ (357,809)</b>
<b>ENDING BALANCE</b>	<b>\$ 281,225</b>	<b>\$ 190,639</b>	<b>\$ 51,933</b>	<b>\$ (229,292)</b>

Note: As an internal service fund, Fleet Services receives a significant portion of its revenues through transfers (known as “chargebacks”) from other operating funds to support its operations. Any available balance at the beginning of each year is the result of expenditures that were lower than necessary in prior years. These resources are available in subsequent years to support expenditures that are higher than anticipated due to unforeseen circumstances and therefore do not require amending an internal service fund’s budget for expenditure overages, unlike what would be required for the General Fund, enterprise funds, or special revenue funds.

**DEBT SERVICE FUND**  
**FY 2018 Year-End Operating Position**

	<b>Budgeted FY 2018</b>	<b>Estimated FY 2018</b>	<b>Actual FY 2018</b>	<b>Variance from Budget</b>
<b>BEGINNING BALANCE</b>	\$ 1,668,448	\$ 2,118,210	\$ 2,118,210	\$ 449,762
REVENUES:				
Ad Valorem Taxes	\$ 46,148,196	\$ 46,095,550	\$ 45,802,885	\$ (345,311)
Premium on Bond Issuance	600,000	600,000	535,757	(64,243)
Interest and Miscellaneous Revenue	<u>229,979</u>	<u>422,493</u>	<u>440,660</u>	<u>210,681</u>
<b>TOTAL REVENUES</b>	\$ 46,978,175	\$ 47,118,043	\$ 46,779,302	\$ (198,873)
INTERFUND TRANSFERS:				
TIRZ 5	<u>\$ 1,986,125</u>	<u>\$ 1,963,888</u>	<u>\$ 1,952,457</u>	<u>\$ (33,668)</u>
<b>TOTAL INTERFUND TRANSFERS</b>	\$ 1,986,125	\$ 1,963,888	\$ 1,952,457	\$ (33,668)
<b>TOTAL AVAILABLE FUNDS</b>	\$ 50,632,749	\$ 51,200,141	\$ 50,849,969	\$ 217,220
EXPENDITURES:				
Principal / Interest Payments	\$ 47,829,303	\$ 47,829,303	\$ 47,829,303	\$ -
Issuance Fees	600,000	600,000	614,128	(14,128)
Agent Fees	<u>55,000</u>	<u>55,000</u>	<u>39,755</u>	<u>15,245</u>
<b>TOTAL EXPENDITURES</b>	\$ 48,484,303	\$ 48,484,303	\$ 48,483,186	\$ 1,117
<b>ENDING BALANCE</b>	\$ 2,148,446	\$ 2,715,838	\$ 2,366,783	\$ 218,337