

Year-End Budget Analysis Report FY 2023

TEAMWORK:
*Employees
and Residents
Working Together
for a Better Arlington*



**FY 2023 Year-End
Budget Analysis Report**

Introduction

The FY 2023 Year-End Budget Analysis Report (BAR) is a discussion of revenue and expenditure variances compared to budgeted appropriations for the City’s operating funds. We believe this report demonstrates that the City continues to provide valuable services to its residents and 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 \$3,726,792 more than budgeted in FY 2023 (1.3%). 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 \$5.3 million (1.8%) over budget in revenues. A discussion of significant revenue variances is included below.

General Fund Revenues	FY 2023 Budget	FY 2023 Actual	Variance
Property Taxes	\$ 125,399,016	\$ 124,884,401	\$ (514,615)
Sales Taxes	86,679,276	88,423,472	1,744,196
Other Taxes	2,734,958	2,628,761	(106,197)
Licenses and Permits	7,205,392	7,471,718	266,326
Service Charges	17,634,909	17,062,109	(572,800)
Franchise Fees	37,114,177	39,367,237	2,253,060
Fines and Forfeitures	7,218,390	5,679,070	(1,539,320)
Leases and Rents	5,266,712	4,911,178	(355,534)
Miscellaneous Revenues	1,324,943	3,876,621	2,551,678
Total	\$ 290,577,773	\$ 294,304,565	\$ 3,726,792

Tax Revenue

Overall tax revenues for the City were \$1.1 million above budget in FY 2023 (0.5%). Property taxes were \$514,615 (-0.4%) under budget primarily due to a lower-than-expected collection rate. As shown in the table below, the amounts under litigation have steadily increased since FY 2019 due to value-over-market protests.

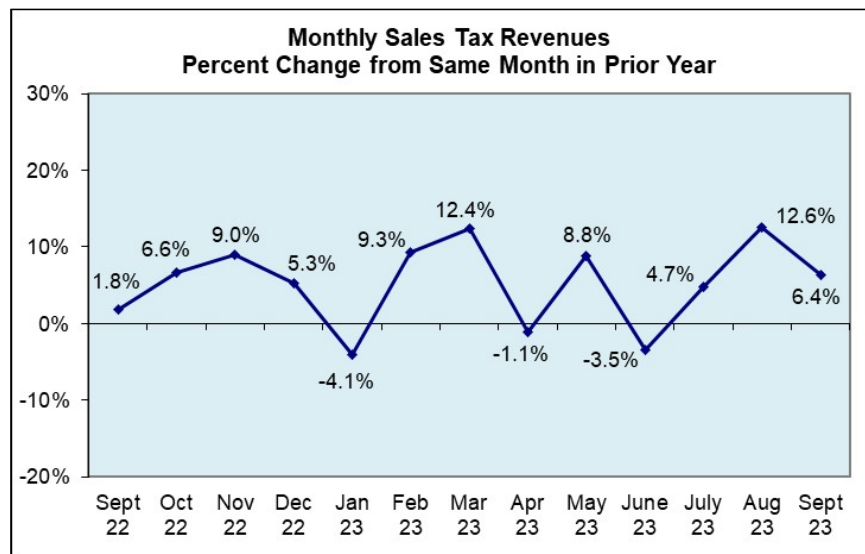
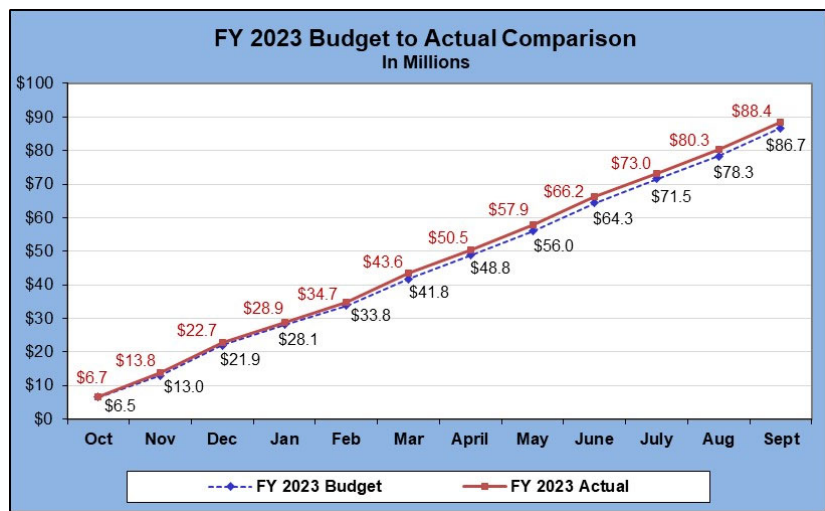
Adjustment to Taxable Value due to Litigation and Other Exemptions				
FY 2019	FY 2020	FY2021	FY2022	FY2023
-488,826,412	-553,352,371	-697,830,164	-735,052,563	-758,772,537

The City's property tax collections through September 2023 as a percentage of the July 2022 levy were 97.64%, compared to 97.39% for the same period last year. The following chart compares FY 2023 year-end collections with FY 2022 year-end collections.

YTD September				
Property Taxes	FY 2023		FY 2022	
	Total Collected	Percent of Total	Total Collected	Percent of Total
Current	201,618,836	97.64%	186,434,621	97.39%
Prior Years	220,093	5.7%	-145,978	-3.4%
P & I on Taxes	1,023,380	NA	966,534	NA

The July 2022 levy was \$206,485,990. Collections for FY 2023 were \$201,618,836; penalty and interest collections were \$1,023,380 for September.

Sales tax revenues continued to return to normal growth patterns in FY 2023. General Fund receipts were \$88.4 million, which was \$1.74 million (2.0%) higher than budget and \$4.51 million (5.4%) higher than FY 2022. While this growth rate is still above historical averages over the last 20 years, it is significantly below the growth seen in the previous two years, when sales tax revenues grew by 14.9% (FY 2021) and 13.7% (FY 2022) as the City's retail economy recovered from the pandemic more quickly than expected. The graph to the right shows cumulative actual receipts compared to the weighted budget by month.



The graph to the left shows the percentage increase or decrease from the same month in the prior year for each of the monthly sales tax payments received in FY 2023. Activity throughout the year was mixed compared to the prior year, with nine months of increases and three months of declines. The City's slowing growth pattern was also evident among all the top 20 sales tax-generating cities in the state.

Licenses and Permits

Overall, license and permit revenues were over budget by \$266,326 (3.7%) for the year, led by strong building permit revenues that were \$412,400 (11.8%) over budget. Other construction-related permits (mechanical, electrical, and plumbing) were more than budgeted by \$46,182 (7.2%) in the aggregate. Food establishment permits continued to rebound from declines experienced during the pandemic and were over budget by \$86,490 (11.5%). These revenues more than offset shortfalls in fire inspection fees and fire operational permits, which combined were under budget by \$231,385, and in burglar alarm permits (under budget by \$79,529), primarily attributable to the continuing decline in permit applications as consumers have security system options that do not require outside alarm monitoring.

Service Charges

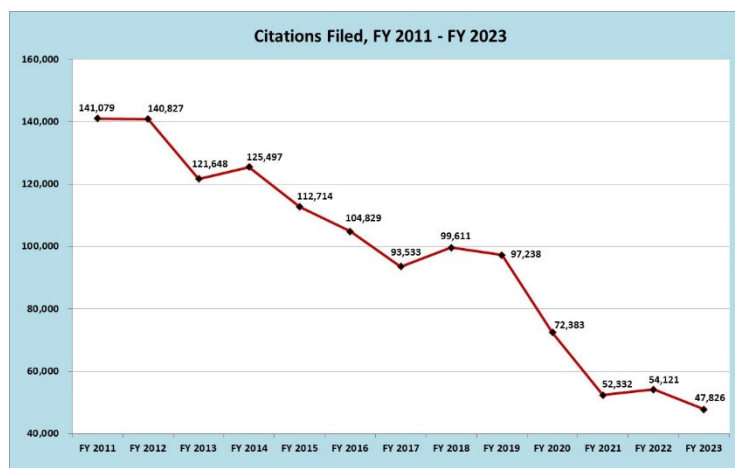
Revenues in this category were \$572,800 (-3.3%) under budget in FY 2023. However, these revenues included \$1.28 million budgeted, but not anticipated, for infrastructure improvements. Net of this \$1.28 million, overall Service Charge revenues were actually over budget by \$711,952 (4.4%), partially attributable to plan review fees that were \$398,840 (27.4%) over budget for the year. Reimbursements from bond funds for work performed by General Fund staff for engineering, inspections, surveying, and real estate components of bond-funded projects were under budget by \$181,053 in the aggregate, while payments received from AISD for the School Resource Officers (SRO) program were over budget by \$1.0 million (47.7%) due to a renegotiated contract resulting in the School District paying for a larger share of the services being provided by the City.

Franchise Fees

Franchise fee revenues were \$2,253,060 (6.1%) over budget in FY 2023, attributable to electric, gas and water franchise fees that were over budget by \$1,724,220 (6.8%) in the aggregate due to the heat and drought conditions during the summer months. Communication technology franchise fees for telephones and cable television were a combined \$1,149,317 under budget, with \$900,382 of this shortfall attributable to the continuing decline in landline telephone usage. Solid waste franchise fees and royalties from the City's landfill operations were a combined \$1,678,157 over budget for the year, with methane royalties over budget by \$441,779 (62.1%) and landfill gross revenues that were over budget by \$1,177,293 (25.5%).

Fines and Forfeitures

Fines and forfeitures were under budget by \$1,539,320 (-21.3%) for the year. The number of citations filed at the Court in FY 2023 was 47,826, a decline of 11.6% from the previous year (chart at right). Aggregate revenues from the Municipal Court (including Criminal Justice Fees) were \$5,900,146 for the year, a decline of \$1,227,812 from FY 2022.



Leases and Rents

Leases and rental revenues were \$355,534 (-6.8%) under budget during the year, primarily attributable to deferred landfill revenues that were reduced with the new lease agreement; these revenues were under budget by \$373,273 (-81.6%) for the year. Lease payments received from Republic for the City's landfill were over budget by \$212,746 (8.6%), while rental payments received by the City for leasing space on its cell phone towers were under budget by \$87,148 (-28.1%) and message board rentals were under budget by \$24,372 (-48.7%).

Miscellaneous Revenues

In the aggregate, these revenues were over budget by \$2,551,678 (192.6%) for the year, led by a sharp increase in interest revenue (over budget by \$2,220,612) as interest rates received on the City's invested funds rose steadily throughout the year. Subrogation payments received from outside parties for damage caused to City-owned property were over budget by \$244,197 (97.7%).

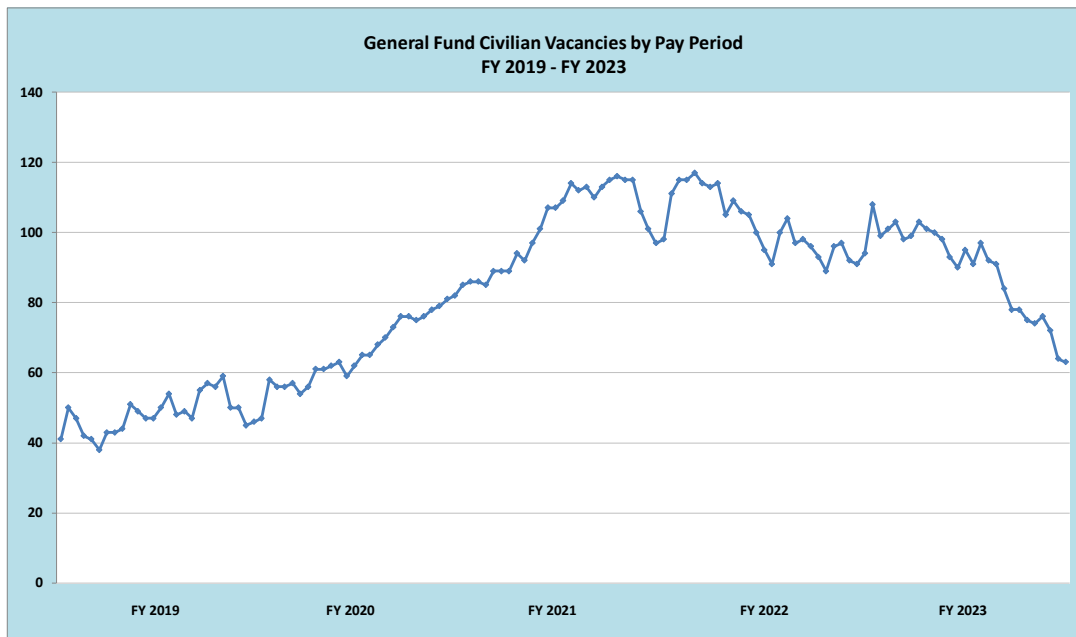
Interfund Transfers

The FY 2023 Year-End BAR shows interfund transfers from the General Fund to other funds and selected reserves at \$12.38 million higher than budget. This is attributable to the following:

- An additional \$2,299,938 was transferred to the City's Working Capital and Unallocated reserves to maintain aggregate operating reserves at 20% of recurring General Fund expenditures.
- A total of \$2,517,490 of the \$3,057,871 budgeted from the Parks Gas Fund for one-time projects was not needed due to project delays. The funds will be used in the Capital Budget for upcoming dredging projects.
- Support needed for the Transportation Fund was \$383,063 higher than budget due to lower than anticipated grant funding for Handitran.
- Support needed for the Traffic divisions of the Street Maintenance Fund was \$562,892 less than budget.
- A total of \$744,000 from the General Fund's ending balance was reserved for use in FY 2024.
- A total of \$1.9 million from the General Fund's ending balance was set aside to provide additional support for APFA. Of this amount, \$422,344 was available from expenditure savings in the Police Department.
- A total of \$2.4 million was transferred into the City's Special Event Trust Fund to support upcoming events in the City's entertainment district.
- A total of \$1.7 million will be set aside and appropriated into the FY 2024 Capital Budget for an upcoming dredging project at Johnson Creek.
- \$1 million of ending balance will be used to amend the FY 2024 Budget to cover the costs associated with moving and temporarily leasing office space for staff working at the City Office Tower during building renovations.

General Fund Expenditures

Overall, General Fund expenditures were under budget by \$8.67 million (2.9%) in FY 2023. The budget was developed assuming salary savings from vacant positions totaling \$2.74 million, based on the anticipated average number of civilian vacancies per pay period. This amount was budgeted in Non-Departmental as a negative number, and unused salary and benefit amounts budgeted in General Fund departments were transferred into Non-Departmental throughout the year to reflect savings from position vacancies. As shown in the graph at the top of the next page, the civilian vacancy rate steadily rose during FY 2020 and 2021 due to the hiring restrictions that were put in place during the pandemic, peaking at an average of 102 vacancies per pay period in FY 2021 and 2022. With the lifting of those restrictions during the latter part of FY 2022, the rate began to decline, and averaged 90 vacant positions during FY 2023. The number of vacancies was down to 64 positions in the final pay period of the year.



General Fund department expenditures compared to budget are shown in the table below. Additional department-specific expenditure outcomes, where significant, are discussed in the remainder of this report.

General Fund Departments	FY 2023 Budget	FY 2023 Actual	Variance
Asset Management	\$ 10,238,540	\$ 10,516,201	\$ (277,662)
Business Diversity Office	533,157	506,219	26,939
City Attorney's Office	4,722,758	4,500,328	222,430
City Manager's Office	1,476,385	1,243,657	232,728
Code Compliance	7,175,971	7,173,999	1,971
Communication & Legislative Affairs	4,391,465	4,324,520	66,945
Economic Development	1,582,828	1,381,779	201,048
Finance	6,490,043	6,378,310	111,733
Fire	58,998,881	58,380,418	618,462
Human Resources	4,767,000	4,544,625	222,375
Internal Audit	791,497	633,273	158,224
Judiciary	1,051,611	1,010,909	40,702
Library	9,576,032	9,298,369	277,664
Municipal Court	3,481,133	3,404,056	77,077
Non-Departmental	12,408,001	10,820,066	1,587,935
Parks and Recreation	24,675,844	21,684,881	2,990,962
Planning and Development Services	7,609,634	7,605,508	4,126
Police	121,264,509	120,842,165	422,344
Public Works	8,192,105	8,058,968	133,138
Strategic Initiatives	601,705	599,407	2,299
Transportation	6,379,226	6,368,244	10,981
Health Insurance Savings	-	(1,539,443)	1,539,443
Total	\$ 296,408,323	\$ 287,736,459	\$ 8,671,864

Police Department

The Police Department ended FY 2023 \$422,344 under budget. Unlike other General Fund Departments, Police Department vacancy savings are not transferred to Non-Departmental each pay period, but are instead reserved for other Police related expenses as shown in the first page of the FY 2023 General Fund Operating Position and discussed in the Interfund Transfer section of this report.

Parks and Recreation

The Parks and Recreation Department ended the year \$2,990,962 under budget, primarily due to postponing several erosion control and pond dredging projects, which resulted in savings of about \$2.5 million. As noted above, the budgeted interfund transfer from the Parks Gas Fund to the General Fund of \$3.1 million to support these and other projects was reduced by \$2.5 million. Expenditure savings were also achieved by reducing part-time hiring and purchases of supplies at The Beacon.

Asset Management

Asset Management expenditures ended the year over budget by \$277,662 (2.7%) in FY 2023. The overage occurred largely in the Facility Repair Division, which ended the year over budget by \$629,054 due to greater than anticipated costs of repairs at City Facilities. The Custodial Division ended the year over budget by \$135,631, as costs for custodial services and cleaning supplies were greater than anticipated. These overages were partially offset by savings in the Building Design and Construction Division, which ended the year under budget by 499,822, largely due to projects that were not completed in FY 2023. Funding for two of these projects—Improvements to the City Office Tower and 101 Center Parking Garage—was rolled forward into the FY 2024 budget.

Non-Departmental

Expenditures in Non-Departmental ended the year under budget by \$1,587,935 in the aggregate. Delays in implementing the second phase of the Enterprise Resource Planning (ERP) System resulted in savings of \$891,757; this funding will be carried forward into FY 2024 to complete the project. In addition, \$300,000 was budgeted but not spent for reimbursable expenditures associated with major events. These savings were more than sufficient to offset an overage of \$540,505 in terminal pay and related benefits, the budgets for which are in Non-Departmental for all General Fund departments. In addition, salary savings from vacant positions in excess of the amount budgeted (as discussed above) were used to support the costs of various capital maintenance projects.

Other Operating Funds

Water Utilities Fund

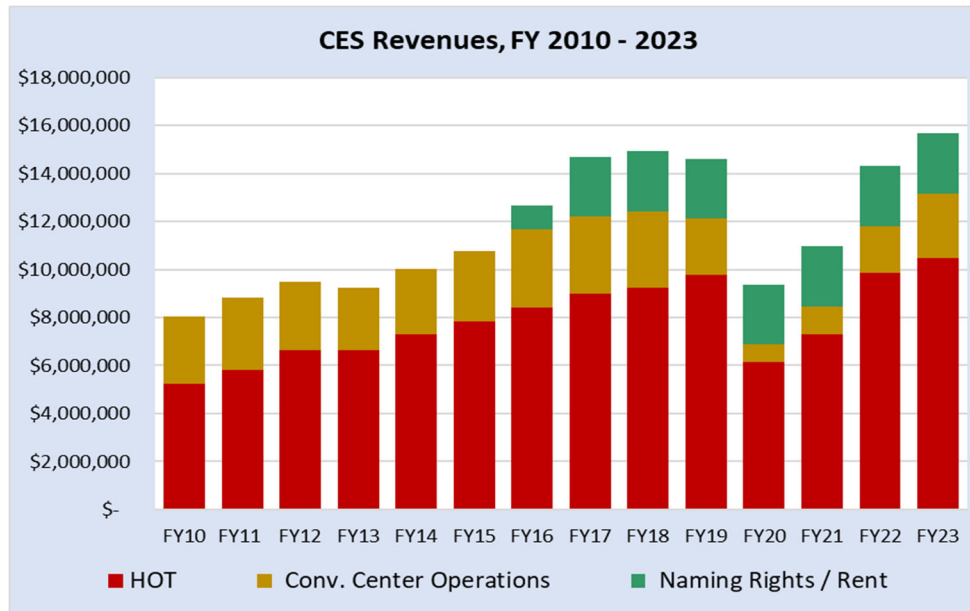
Revenues in the Water Utilities Fund were \$16.37 (9.1%) more than budgeted for the year. The most significant positive variance, \$6.4M, occurred in Water Sales, which was the result of increased water purchases during the hot and dry summer. Sewer Charges were up by \$1.9M and Interest Income was up by \$4M due to higher interest rates.

The fund ended the year under budget in expenditures by \$1,409,852 (0.9%). Most savings are the result of lower than budgeted payments to the Tarrant Regional Water District (TRWD). O&M Expenditures were over budget by \$1.6M due to an increased investment in capital equipment and vehicles. Revenue performance and expenditure savings allowed for \$21.3M to be transferred to Renewal/Rehabilitation Fund for the Utilities' "pay-go" capital program and an additional \$11.9M for early repayment of the ATF Corpus for the Texas Live project and \$1.1M to the Special Event Trust Fund.

The Fund's year-end balance is \$350,660.

Convention and Event Services Fund

Total revenues in the Convention and Event Services Fund were \$1,928,418 (14.0%) greater than budget for FY 2023. After revenues declined in FY 2020 and FY 2021 due to the COVID-19 pandemic, hotel occupancy tax (HOT) receipts returned to pre-pandemic levels in FY 2022. In FY 2023, HOT revenues reached \$10,477,877—an increase of \$635,719 (6.5%) over FY 2022. This 6.5% growth from FY 2022 to FY 2023 is in line with the average rate of growth in HOT revenue over the last 15 years, which has hovered around 6%.



Convention Center operating revenues ended FY 2023 totaling \$1,958,315, which is \$587,455 (27.9%) greater than budget. This is an increase of \$737,230 (37.6%) over FY 2022 operating revenues and, notably, an increase of \$368,444 (15.8%) over FY 2019 totals. This indicates that Convention Center operating revenues in the aggregate have returned to and are exceeding pre-pandemic levels.

Expenditures in the fund were under budget by \$341,573 (2.9%) during FY 2023 primarily due to salary savings in the fund. The fund’s year-end balance is \$3,243,073, which is \$2,998,736 greater than budget, and is mostly carried forward and programmed for expenditures in the FY 2024 budget.

Park Performance Fund

Park Performance Fund (PPF) revenues were over budget by \$1,389,320 (9.4%) in FY 2023. Revenues from golf operations were over budget by \$1,692,260 (21.8%), as the City’s golf courses, particularly the new facilities at the Texas Rangers Golf Club, continued to show steady increases in program participation. These revenues were more than sufficient to offset revenue shortfalls at the City’s recreation centers, which in the aggregate were under budget by \$421,184 (-6.8%), largely attributable to the closure of Eunice Senior Rec Center, limited programming at Dottie Lynn Rec Center and The Beacon, and lower enrollment in adult sports team programs.

In the aggregate, expenditures in the Performance Fund were under budget by \$384,463 (-2.2%). Substantial savings at the recreation centers (under budget by \$1,028,814) more than offset overages among the golf programs of \$688,155. The strong revenues in the golf programs required increased expenditures for staffing and supply inventories to support revenue-generating activities. Significant expenditure savings were achieved at the recreation centers through position vacancies and reduced

costs for printing and supplies. Due to the favorable revenues in the PPF and reduced spending at the recreation centers, a budgeted transfer of \$1.0 million from the Park Fee Fund was not needed.

The fund's year-end balance is \$416,167, which is \$412,824 higher than budgeted.

Street Maintenance Fund

Revenues in the Street Maintenance Fund were \$1,776,813 (7.7%) higher than budget in FY 2023. Sales tax revenues were \$1,031,291 (4.5%) over budget, and interest revenues were \$745,522 (437.9%) higher than budget.

The fund's expenditures were \$327,339 (-1.0%) under budget, largely due to savings from position vacancies and lower-than-anticipated spending on equipment maintenance and replacement. The budgeted transfer of \$1,230,013 to the fund's operating reserve was reduced by \$842,387 to \$387,626, this maintains the reserve at two months' worth of recurring operating expenditures net of interfund transfers.

The fund's year-end balance is \$2,517,217, which is \$2,383,648 higher than budgeted.

Storm Water Utility Fund

Revenues in the Storm Water Utility Fund were over budget by \$1,181,258 (4.9%). Commercial drainage fees were \$67,000 over budget and residential fees were \$315,553 over budget, both of which benefitted from ongoing collection audits conducted by the Public Works Department. Interest revenues were \$798,705 over budget for the year.

The fund's total expenditures were \$443,300 (-3.5%) under budget, with savings achieved from position vacancies and less-than-anticipated costs for bond issuance. The budgeted transfer of \$102,702 to the fund's operating reserve was increased by \$50,693 to maintain the reserve at two months' worth of operating expenditures net of debt principal and interest costs. The fund's available resources were sufficient to increase the budgeted transfer of \$10.7 million to Pay-Go capital projects by \$1.0 million.

The fund's year-end balance is \$418,609, which is \$412,861 higher than budgeted.

Information Technology Fund

The Information Technology Fund ended the year with expenditures under budget by \$1.9M (9.9%). Expenditure savings in the fund are primarily due to funding for four FY 2023 Enterprise IT projects carried forward to FY 2024.

The fund's year-end balance is \$2,138,635.

Document Services Fund

The Document Services Fund ended the year with revenues greater than budget by \$29,039 (1.3%). Total expenditures in the fund were under budget by \$30,415 (1.3%). Expenditures in the Mail Services division ended the year \$48,500 (5.1%) over budget, due to greater-than-anticipated spending on a variety of supplies and services. This overage was offset by savings in the Administration division, which was under budget by \$72,445 (5.8%), primarily due a combination of savings on various types of supplies, services, and utility costs.

The fund's year-end balance is \$22,966, which is \$55,665 less than budgeted.

Communication Services Fund

Communication Services finished the year with revenues less than budget by \$22,247 (0.2%). Total expenditures for the fiscal year were under budget by \$782,928 (6.3%) primarily the result of a relatively large number of position vacancies throughout the year. With staffing levels lower than usual, spending on travel, training, and supplies was also less than usual.

The fund's year-end balance is \$2,436,994, which is \$1,229,619 more than budgeted. The balance was carried forward and programmed in the FY 2024 Budget.

Fleet Services Fund

The Fleet Services Fund ended the year with revenues greater than budget by \$346,006 (3.3%). This is due to greater-than-anticipated subrogation receipts and auction proceeds. Expenditures in the fund during FY 2023 were under budget by \$962,310 (9.0%). Fuel savings of \$692,242 accounts for the bulk of the savings, as fuel prices remained lower than anticipated during the year. Expenditures on vehicle purchases were \$80,316 under budget, while a combination of savings on targeted fleet maintenance, lower-than-estimated costs for fuel tank removal and software maintenance comprised most of the remaining savings.

The fund's year-end balance is \$1,692,649, which is \$1,248,419 more than budgeted.

Debt Service Fund

The Debt Service Fund ended the year with revenues over budget by \$595,904 (0.9%), and expenditures under budget by \$183,141 (-0.3%). Ad valorem tax revenues were under budget by \$882,294 (-1.3%), while proceeds from bond issuance premiums were \$1,537,952 (192.2%) higher than budget, the result of a substantial increase in debt refunding activities. The expenditure savings of \$183,141 were attributable to lower-than-expected fees for bond issuance.

The fund's year-end balance is \$2,729,165, which is \$502,372 lower than budgeted.

FY 2023 Year-End Operating Positions

The remainder of this report shows the year-end operating positions for each of the City's funds that are subject to annual appropriation.

GENERAL FUND
FY 2023 Year-End Operating Position

	Budgeted	Estimated	Actual	Variance
	FY 2023	FY 2023	FY 2023	from Budget
GENERAL FUND REVENUES	\$ 290,577,773	\$ 291,458,018	\$ 294,304,565	\$ 3,726,792
INTERFUND TRANSFERS:				
From Water and Sewer Fund - Indirect Cost	\$ 4,427,528	\$ 4,427,528	\$ 4,427,528	\$ -
From Convention & Event Services Fund - Indirect Cost	447,382	447,382	447,382	-
From Storm Water Fund - Indirect Cost	790,950	790,950	790,950	-
To IT - One-time Projects	(300,000)	(300,000)	(300,000)	-
To Communication Services - Radio Maintenance	(1,750,281)	(1,750,281)	(1,750,281)	-
From SWUF - Engineering Reviews	88,699	88,699	88,699	-
To Reserves	(2,629,392)	(4,929,330)	(4,929,330)	(2,299,938)
General Fund Ending Balance	3,696,141	3,696,141	3,696,141	-
(To) / From Economic Development Corporation (EDC)	254,250	254,250	254,250	-
From CARES Savings	5,500,000	5,500,000	5,500,000	-
From Parks Gas Fund - TRGC Debt Reimbursement	1,189,850	1,189,850	1,189,850	-
From Parks Gas Fund - Parks One-time Projects	3,057,871	3,057,871	540,381	(2,517,490)
To Park Performance Fund - Social Equity Support	(700,000)	(700,000)	(700,000)	-
To Transportation Fund	(1,000,000)	(1,000,000)	(1,383,063)	(383,063)
To Street Maintenance Fund - Traffic	(4,789,739)	(4,592,998)	(4,644,254)	145,485
To Street Maintenance Fund	(2,416,527)	(2,205,936)	(1,999,121)	417,406
Use of General Fund ending balance in FY 2024	-	-	(744,000)	(744,000)
Reserved for additional support for APFA	-	-	(1,477,656)	(1,477,656)
Reserved for Public Safety contribution to APFA	-	(320,416)	(422,344)	(422,344)
Reserved for Special Events Trust Fund	-	-	(2,400,000)	(2,400,000)
Reserved for Johnson Creek Dredging Project	-	-	(1,700,000)	(1,700,000)
Reserved for FY 2024 Budget Amendment	-	-	(1,000,000)	(1,000,000)
TOTAL INTERFUND TRANSFERS	\$ 5,866,732	\$ 3,653,711	\$ (6,514,867)	\$ (12,381,599)
TOTAL AVAILABLE FUNDS	\$ 296,444,505	\$ 295,111,729	\$ 287,789,698	\$ (8,654,807)
GENERAL FUND EXPENDITURES	\$ 296,408,323	\$ 293,559,240	\$ 287,736,459	\$ 8,671,864
ENDING BALANCE	\$ 36,182	\$ 1,552,489	\$ 53,239	\$ 17,057

GENERAL FUND
FY 2023 Year-End Revenues

REVENUE ITEM	Budgeted FY 2023	Estimated FY 2023	Actual FY 2023	Variance from Budget
TAXES:				
Ad Valorem Taxes	\$ 125,399,016	\$ 125,436,636	\$ 124,884,401	\$ (514,615)
Sales Tax	86,679,276	89,098,295	88,423,472	1,744,196
Major Event Trust Fund Revenue	300,000	-	-	(300,000)
Criminal Justice Tax	283,674	221,111	221,076	(62,598)
State Liquor Tax	2,059,855	2,181,462	2,295,884	236,029
Bingo Tax	<u>91,429</u>	<u>108,304</u>	<u>111,801</u>	<u>20,372</u>
TOTAL TAXES	\$ 214,813,250	\$ 217,045,808	\$ 215,936,634	\$ 1,123,384
LICENSES AND PERMITS:				
Building Permits	\$ 3,495,000	\$ 4,053,442	\$ 3,907,400	\$ 412,400
Electrical Permits	120,000	139,868	141,265	21,265
Plumbing Permits	320,000	352,714	350,865	30,865
Mechanical Permits	200,275	192,631	194,328	(5,948)
Swimming Pool Permits	104,950	112,425	113,075	8,125
Business Registration	210,000	213,988	199,240	(10,760)
Certificates of Occupancy	110,000	114,205	103,094	(6,906)
Boathouse / Pier License	13,399	13,399	13,419	20
Small Cell Permits, Inspections, Rentals	135,000	135,000	162,199	27,199
Food Establishment Permits	750,000	780,000	836,490	86,490
Alcoholic Beverage License	110,000	110,000	117,685	7,685
Food Handlers Permit	10,000	10,210	10,125	125
Dog and Cat License	42,081	35,245	31,518	(10,563)
Euthanasia Fees, Other Animal Fees	17,601	14,239	13,981	(3,621)
Animal Services - Owner Surrender Fees	11,877	10,734	9,046	(2,831)
Burglar Alarm Permit	642,100	503,065	562,571	(79,529)
Abandonment Fees	6,000	6,000	2,200	(3,800)
Child Care License / Permit	60,000	55,170	58,810	(1,190)
Fire Permits	216,743	231,377	229,222	12,479
Fire Inspection Fees	324,314	147,140	187,960	(136,354)
Fire OT and Re-inspection Fees	13,200	13,910	36,791	23,591
Fire Operational Permits	206,513	81,114	111,482	(95,031)
Securing Code Violations	3,089	4,355	-	(3,089)
Irrigation Permits	67,000	63,200	63,015	(3,985)
Special Event Parking	14,800	13,800	14,300	(500)
Other Licenses / Permits	<u>1,450</u>	<u>1,800</u>	<u>1,638</u>	<u>188</u>
TOTAL LICENSES AND PERMITS	\$ 7,205,392	\$ 7,409,031	\$ 7,471,718	\$ 266,326

GENERAL FUND
FY 2023 Year-End Revenues

REVENUE ITEM	Budgeted FY 2023	Estimated FY 2023	Actual FY 2023	Variance from Budget
SERVICE CHARGES:				
Vital Statistics	\$ 315,000	\$ 315,000	\$ 347,361	\$ 32,361
Rezoning Fees	200,000	145,000	108,764	(91,236)
Plat Review and Inspection Fees	638,000	496,117	287,996	(350,004)
Landscape / Tree Preservation Fees	8,000	5,300	4,140	(3,860)
Building Inspection Fees	50,000	45,000	52,182	2,182
Drilling / Gas Well Inspection Fees	-	29,000	159,520	159,520
Gas Well Reinspection Fee	963,000	946,400	977,600	14,600
Gas Well Supplemental Fee	25,000	8,250	8,250	(16,750)
Plan Review Fee	1,455,150	1,618,705	1,853,990	398,840
Public Works Reimbursements	650,000	724,039	645,565	(4,435)
Inspection Transfer	1,100,000	865,103	890,491	(209,509)
Survey Transfer	120,000	137,448	136,468	16,468
Real Estate Transfer	200,000	200,000	216,423	16,423
Construction Management Fees	453,937	250,000	251,833	(202,104)
Saturday Inspection Fees	30,000	23,472	18,440	(11,560)
Food Service Application Fees	75,000	70,210	75,610	610
Police Admin. Services Revenue	36,693	40,201	46,134	9,441
Jail Support Revenues	1,667	-	-	(1,667)
Abandoned Vehicle Search Fees	10,214	8,507	7,600	(2,614)
Police Towing	110,134	115,440	100,055	(10,079)
PILOT - Water	4,801,336	4,801,336	4,801,336	-
PILOT - SWUF	857,459	857,459	857,459	-
Impoundment Fees	37,115	34,297	26,868	(10,247)
Animal Adoption Fees	71,956	26,894	28,580	(43,377)
Animal Awareness / Safety Program	700	328	105	(595)
Vet Services	9,115	7,925	7,467	(1,648)
Multi-Family Annual Inspections	653,522	645,762	630,856	(22,666)
Extended-Stay Annual Inspections	150,226	150,226	141,794	(8,432)
Hotel Inspections	35,000	15,000	14,150	(20,850)
Short Term Rental Revenue	45,500	95,000	110,000	64,500
Dangerous Structure Demolition Fees	8,767	11,364	35,251	26,484
Nuisance Abatement	35,753	45,520	47,842	12,089
Multi-Family Re-Inspections	2,250	4,080	5,700	3,450
Duplex Registration / Re-Inspections	20,200	18,128	19,182	(1,018)
Food Establishment Re-Inspection	12,000	10,875	11,100	(900)
Swimming Pool Re-Inspections	2,700	7,200	9,600	6,900
Water Department Street Cuts	170,000	150,000	179,632	9,632
Fire Initial Inspection	66,600	47,100	48,350	(18,250)
Park Bond Fund Reimbursement	70,000	70,000	53,940	(16,060)
Transportation Bond Fund Reimbursement	116,000	116,000	116,000	-
AISD - SRO Program, PD and Fire	2,117,538	2,744,202	3,127,873	1,010,335
Mowing Services	98,016	91,930	105,245	7,229
State Reimbursement - Transportation	62,153	62,130	15,532	(46,621)
Non-Resident Library Cards	24,800	23,000	26,763	1,963
Other Library Services	14,106	34,158	36,198	22,092
Miscellaneous Revenue, for Infrastructure	1,284,752	-	-	(1,284,752)
Other Service Charges	425,550	649,278	416,862	(8,688)
TOTAL SERVICE CHARGES	\$ 17,634,909	\$ 16,762,384	\$ 17,062,109	\$ (572,800)

GENERAL FUND
FY 2023 Year-End Revenues

REVENUE ITEM	Budgeted FY 2023	Estimated FY 2023	Actual FY 2023	Variance from Budget
FRANCHISE FEES:				
Electrical Utility	\$ 12,564,092	\$ 12,880,079	12,838,232	\$ 274,140
Gas Utility	2,528,085	2,566,006	3,231,253	703,168
Water Utility	10,220,122	10,602,832	10,967,034	746,912
Telephone Utility	2,235,007	1,703,091	1,334,625	(900,382)
Sanitation Franchise	2,382,991	2,574,038	2,441,957	58,966
Storm Clean-Up Fees	59,368	59,368	59,487	119
Methane Royalties	711,746	1,105,342	1,153,525	441,779
Landfill Gross Revenues	4,617,819	5,104,102	5,795,112	1,177,293
Cable TV Franchise	<u>1,794,947</u>	<u>1,753,418</u>	<u>1,546,012</u>	<u>(248,935)</u>
TOTAL FRANCHISE FEES	\$ 37,114,177	\$ 38,348,276	\$ 39,367,237	\$ 2,253,060
FINES AND FORFEITURES:				
Municipal Court Fines	\$ 2,704,190	\$ 2,013,981	\$ 2,125,615	\$ (578,575)
Child Safety Fees	26,300	23,168	24,247	(2,053)
Uniform Traffic Fines	4,165,100	3,218,587	3,258,166	(906,934)
Time Payment Fees	124,015	109,818	111,938	(12,077)
Issue / Arrest Fees	<u>198,785</u>	<u>154,906</u>	<u>159,104</u>	<u>(39,681)</u>
TOTAL FINES AND FORFEITURES	\$ 7,218,390	\$ 5,520,460	\$ 5,679,070	\$ (1,539,320)
LEASES AND RENTS:				
Sheraton Ground Lease	\$ 327,805	\$ 327,805	\$ 327,805	\$ -
101 Center, Ground Lease and Parking Lease	139,500	61,500	61,500	(78,000)
Terminal Building Lease	75,781	46,124	50,367	(25,414)
Hangar Rental	215,685	214,300	213,773	(1,912)
Tie Down Charges	29,040	32,866	32,866	3,826
Land and Ramp Lease	995,806	1,011,208	1,011,633	15,827
Cell Phone Tower Leases	310,000	310,000	222,852	(87,148)
Landfill Lease	2,475,216	2,475,216	2,687,962	212,746
Landfill Lease, Deferred Revenue	457,259	83,986	83,986	(373,273)
Pipeline License Agreements	70,000	60,000	75,755	5,755
Message Board Rentals	50,000	9,000	25,628	(24,372)
Misc. Leases / Rents (Copier Concession)	<u>120,620</u>	<u>115,000</u>	<u>117,051</u>	<u>(3,569)</u>
TOTAL LEASES AND RENTS	\$ 5,266,712	\$ 4,747,005	\$ 4,911,178	\$ (355,534)
MISCELLANEOUS REVENUE:				
Interest	\$ 1,016,050	\$ 1,056,997	\$ 3,236,662	\$ 2,220,612
Auction Income	31,480	36,725	114,696	83,216
Risk Management Damages	250,000	500,000	494,197	244,197
Beverage Contract	<u>27,413</u>	<u>30,526</u>	<u>31,066</u>	<u>3,653</u>
TOTAL MISCELLANEOUS REVENUE	\$ 1,324,943	\$ 1,624,248	\$ 3,876,621	\$ 2,551,678
TOTAL - GENERAL FUND REVENUES	\$ 290,577,773	\$ 291,458,018	\$ 294,304,565	\$ 3,726,792

GENERAL FUND
FY 2023 Year-End Expenditures

	Budgeted FY 2023	Estimated FY 2023	Actual FY 2023	Variance from Budget
FIRE				
Administration	\$ 7,829,393	\$ 7,743,344	\$ 7,826,049	\$ 3,343
Business Services	1,304,333	1,133,471	1,137,216	167,117
Operations	41,660,589	41,181,100	41,248,892	411,697
Prevention	2,914,968	2,871,674	2,877,819	37,149
Medical Services	1,018,199	1,124,703	1,047,547	(29,348)
Training	1,166,537	946,751	959,328	207,209
Resource Management	1,975,806	2,275,866	2,223,663	(247,857)
Emergency Management	329,301	317,005	330,851	(1,550)
Special Events	394,121	385,655	387,297	6,824
Gas Well Response	<u>405,633</u>	<u>342,839</u>	<u>341,755</u>	<u>63,879</u>
TOTAL	\$ 58,998,881	\$ 58,322,408	\$ 58,380,418	\$ 618,462
LIBRARY				
Administration	\$ 2,991,005	\$ 3,070,203	\$ 3,059,949	\$ (68,944)
Downtown Library	848,214	783,560	791,538	56,676
Branch Libraries	1,639,889	1,620,963	1,600,437	39,452
Library Technology	606,478	583,867	560,680	45,798
Library Collections	1,551,621	1,515,612	1,510,520	41,102
Library Special Projects	391,660	385,875	381,302	10,358
Library Youth Services	773,401	723,035	723,800	49,600
Library Adult Education	213,949	177,753	148,912	65,037
Library Adult Services	<u>559,815</u>	<u>516,240</u>	<u>521,231</u>	<u>38,584</u>
TOTAL	\$ 9,576,032	\$ 9,377,108	\$ 9,298,369	\$ 277,664
CODE COMPLIANCE				
Administration	\$ 1,108,197	\$ 1,142,891	\$ 1,172,949	\$ (64,752)
Code Compliance	3,027,049	3,034,828	3,048,224	(21,175)
Animal Services	2,569,147	2,539,174	2,450,784	118,363
Multi-Family Inspection	<u>471,578</u>	<u>499,000</u>	<u>502,042</u>	<u>(30,465)</u>
TOTAL	\$ 7,175,971	\$ 7,215,892	\$ 7,173,999	\$ 1,971

GENERAL FUND
FY 2023 Year-End Expenditures

	Budgeted FY 2023	Estimated FY 2023	Actual FY 2023	Variance from Budget
POLICE				
Administration	\$ 10,055,842	\$ 10,155,022	\$ 10,135,949	\$ (80,107)
Jail	5,045,605	5,311,964	5,331,219	(285,614)
Quartermaster & Fleet	1,023,453	1,406,407	1,521,588	(498,135)
Patrol	54,109,351	52,194,558	52,340,799	1,768,552
Traffic	6,852,326	6,546,894	6,635,274	217,052
SWAT	3,260,705	2,999,657	3,051,915	208,790
Event Management	1,048,062	996,974	1,036,278	11,784
Community Action Team	2,706,902	2,515,260	2,510,072	196,830
Criminal Investigations	3,981,614	4,261,047	4,205,587	(223,972)
Special Investigations	6,096,359	5,946,414	5,930,066	166,294
Covert Investigations	3,020,175	3,198,208	3,205,933	(185,758)
Administrative Support	1,382,882	1,254,837	1,235,399	147,483
Records Services	1,964,695	1,991,720	1,744,810	219,884
Technology	3,104,012	3,580,848	3,214,089	(110,078)
Fiscal Services	2,260,331	2,104,227	2,113,046	147,285
Behavioral Health & Victim Advocacy	1,907,536	2,418,092	2,418,653	(511,118)
Community Outreach	3,519,392	4,229,708	4,316,799	(797,407)
Victim Services	584,723	158,854	124,397	460,325
Training	3,795,014	3,932,328	3,990,554	(195,540)
Technical Services	5,352,330	5,704,335	5,742,980	(390,650)
Body Worn Camera Operations	<u>193,199</u>	<u>36,740</u>	<u>36,759</u>	<u>156,440</u>
TOTAL	\$ 121,264,509	\$ 120,944,093	\$ 120,842,165	\$ 422,344
PARKS AND RECREATION				
Administration	\$ 3,248,715	\$ 3,252,474	\$ 3,255,192	\$ (6,477)
Marketing	422,637	425,443	433,545	(10,908)
Planning	4,824,780	4,776,461	2,118,390	2,706,390
Business Services	877,721	840,865	835,216	42,505
Recreation Program Administration	185,410	188,353	184,855	555
The Beacon Operations	417,244	441,976	389,518	27,726
Field Maintenance	5,857,037	5,772,222	5,792,550	64,487
Asset Management	3,585,309	3,579,605	3,508,617	76,692
Forestry	2,011,338	1,978,877	1,923,814	87,523
North District	1,750,589	1,790,614	1,760,415	(9,826)
South District	<u>1,495,063</u>	<u>1,501,524</u>	<u>1,482,768</u>	<u>12,296</u>
TOTAL	\$ 24,675,844	\$ 24,548,414	\$ 21,684,881	\$ 2,990,962

GENERAL FUND
FY 2023 Year-End Expenditures

	Budgeted	Estimated	Actual	Variance
	FY 2023	FY 2023	FY 2023	from Budget
PUBLIC WORKS				
Administration	\$ 2,229,317	\$ 2,325,592	\$ 2,229,538	\$ (221)
Traffic Engineering	1,118,075	1,049,940	1,100,451	17,623
School Safety	567,141	553,112	529,514	37,627
Engineering CIP	927,188	937,034	918,338	8,850
Inspections	1,841,527	1,784,484	1,797,245	44,282
Survey	193,129	191,899	189,015	4,114
Business Services	723,308	705,320	701,585	21,723
Information Services	347,673	365,954	361,506	(13,833)
Operations Support	<u>244,747</u>	<u>211,830</u>	<u>231,775</u>	<u>12,972</u>
TOTAL	\$ 8,192,105	\$ 8,125,166	\$ 8,058,968	\$ 133,138
ASSET MANAGEMENT				
Administration	\$ 834,359	\$ 857,873	\$ 853,790	\$ (19,431)
Construction Management	1,362,028	1,366,491	862,206	499,822
Solid Waste Operations	235,626	241,783	228,994	6,632
Custodial	952,599	948,899	1,088,230	(135,631)
Facility Repair	<u>6,853,928</u>	<u>7,891,449</u>	<u>7,482,981</u>	<u>(629,054)</u>
TOTAL	\$ 10,238,540	\$ 11,306,495	\$ 10,516,201	\$ (277,662)
ECONOMIC DEVELOPMENT				
Economic Development	\$ 794,970	\$ 685,807	\$ 582,362	\$ 212,608
Land Bank	<u>787,858</u>	<u>809,190</u>	<u>799,417</u>	<u>(11,559)</u>
TOTAL	\$ 1,582,828	\$ 1,494,997	\$ 1,381,779	\$ 201,048
PLANNING AND DEVELOPMENT SERVICES				
Administration	\$ 1,368,788	\$ 1,377,563	\$ 1,380,068	\$ (11,279)
Development Services	4,305,789	4,292,589	4,268,627	37,162
Environmental Health	834,001	861,195	861,980	(27,979)
Business Services	1,001,055	1,001,663	968,062	32,993
Mosquito Borne Virus Mitigation	<u>100,000</u>	<u>100,000</u>	<u>126,771</u>	<u>(26,771)</u>
TOTAL	\$ 7,609,634	\$ 7,633,010	\$ 7,605,508	\$ 4,126
OFFICE OF STRATEGIC INITIATIVES				
	\$ 601,705	\$ 590,428	\$ 599,407	\$ 2,299
CITY MANAGER'S OFFICE				
City Manager's Office	\$ 1,407,957	\$ 1,216,921	\$ 1,194,177	\$ 213,779
Mayor & Council	<u>68,428</u>	<u>58,468</u>	<u>49,480</u>	<u>18,948</u>
TOTAL	\$ 1,476,385	\$ 1,275,390	\$ 1,243,657	\$ 232,728

GENERAL FUND
FY 2023 Year-End Expenditures

	Budgeted	Estimated	Actual	Variance
	FY 2023	FY 2023	FY 2023	from Budget
INTERNAL AUDIT	\$ 791,497	\$ 669,203	\$ 633,273	\$ 158,224
JUDICIARY	\$ 1,051,611	\$ 991,849	\$ 1,010,909	\$ 40,702
CITY ATTORNEY'S OFFICE				
Administration	\$ 1,638,405	\$ 1,623,224	\$ 1,526,457	\$ 111,947
Litigation	1,330,052	1,231,765	1,197,117	132,935
Municipal Law	1,035,421	946,616	961,430	73,991
Public Safety Section	718,881	890,263	815,324	(96,443)
TOTAL	<u>\$ 4,722,758</u>	<u>\$ 4,691,868</u>	<u>\$ 4,500,328</u>	<u>\$ 222,430</u>
HUMAN RESOURCES				
Administration	\$ 552,210	\$ 527,121	\$ 531,422	\$ 20,788
Employee Operations	814,706	833,199	772,491	42,215
Employee Services	464,230	538,271	393,916	70,314
Workforce Investment	773,543	772,967	737,301	36,242
Risk Management	1,696,243	1,649,844	1,609,869	86,374
Civil Service Operations	466,069	509,341	499,628	(33,559)
TOTAL	<u>\$ 4,767,000</u>	<u>\$ 4,830,743</u>	<u>\$ 4,544,625</u>	<u>\$ 222,375</u>
FINANCE				
Administration	\$ 1,319,136	\$ 1,321,420	\$ 1,257,860	\$ 61,275
Accounting	1,019,313	1,051,894	1,040,166	(20,853)
Purchasing	609,323	600,398	589,158	20,166
Treasury	2,129,224	2,092,581	2,031,438	97,786
Payroll / Payables	636,890	643,174	660,301	(23,412)
Office of Management and Budget	776,158	797,793	799,388	(23,230)
TOTAL	<u>\$ 6,490,043</u>	<u>\$ 6,507,260</u>	<u>\$ 6,378,310</u>	<u>\$ 111,733</u>
COMMUNICATION & LEGISLATIVE AFFAIRS				
Office of Communications	\$ 1,157,310	\$ 1,152,131	\$ 1,139,684	\$ 17,626
Action Center	1,080,121	1,086,975	1,061,258	18,864
Executive and Legislative Support	1,998,742	2,003,426	1,977,686	21,056
Intergovernmental Relations	155,292	164,909	145,893	9,399
TOTAL	<u>\$ 4,391,465</u>	<u>\$ 4,407,441</u>	<u>\$ 4,324,520</u>	<u>\$ 66,945</u>

GENERAL FUND
FY 2023 Year-End Expenditures

	Budgeted	Estimated	Actual	Variance
	FY 2023	FY 2023	FY 2023	from Budget
NON-DEPARTMENTAL				
Non-Departmental	\$ 8,086,564	\$ 8,080,369	\$ 8,132,680	\$ (46,117)
Non-Departmental Projects	1,292,502	995,050	850,208	442,294
Non-Departmental METF	300,000	-	-	300,000
ERP Systems	<u>2,728,935</u>	<u>2,728,935</u>	<u>1,837,178</u>	<u>891,757</u>
TOTAL	\$ 12,408,001	\$ 11,804,354	\$ 10,820,066	\$ 1,587,935
BUSINESS DIVERSITY OFFICE	\$ 533,157	\$ 500,280	\$ 506,219	\$ 26,939
MUNICIPAL COURT	\$ 3,481,133	\$ 3,349,355	\$ 3,404,056	\$ 77,077
TRANSPORTATION				
Administration	\$ 566,084	\$ 580,882	\$ 583,397	\$ (17,314)
Contracted Transportation Services	4,631,822	4,617,000	4,611,001	20,821
Aviation	<u>1,181,320</u>	<u>1,175,604</u>	<u>1,173,846</u>	<u>7,474</u>
TOTAL	\$ 6,379,226	\$ 6,373,487	\$ 6,368,244	\$ 10,981
Health Insurance Savings	\$ -	\$ (1,400,000)	\$ (1,539,443)	\$ 1,539,443
TOTAL - GENERAL FUND	\$ 296,408,323	\$ 293,559,240	\$ 287,736,459	\$ 8,671,864

WATER UTILITIES FUND
FY 2023 Year-End Operating Position

	Budgeted FY 2023	Estimated FY 2023	Actual FY 2023	Variance from Budget
BEGINNING BALANCE	\$ 318,605	\$ 276,714	\$ 276,714	\$ -
REVENUES:				
Water Sales	\$ 88,595,770	\$ 90,504,598	\$ 94,999,097	\$ 6,403,327
Sewer Charges	79,243,035	80,427,459	81,118,333	1,875,298
Plat Review & Inspection Fees	120,000	153,393	207,638	87,638
Hauler Fees	40,000	29,985	20,770	(19,230)
Garbage / Drainage Billing Fee	408,000	408,000	405,469	(2,531)
Sewer Charges - Other	425,000	403,556	353,777	(71,223)
Sewer Surcharges	155,000	119,299	113,247	(41,753)
Class Rate Sewer Surcharge	950,000	862,145	833,942	(116,058)
Sewer Tap Installation Fees	-	55,000	59,231	59,231
Water Sales - Other	68,000	77,854	153,749	85,749
Water Taps	390,000	450,707	476,175	86,175
Laboratory Fees	127,000	135,809	140,087	13,087
Other Revenue	300,000	183,878	192,983	(107,017)
Water Activation Fee	350,000	510,589	605,047	255,047
Reclaimed Water Sales	136,000	75,000	253,877	117,877
Backflow Assembly and Tester Registration	211,000	215,503	224,401	13,401
Wholesale Water Sales to DWG	77,791	178,853	258,580	180,789
Non-rate Revenue DWG	41,656	94,762	128,661	87,005
Wholesale Water Sales to Bethesda	279,000	393,752	519,853	240,853
Non-rate Revenue Bethesda	149,400	200,502	256,813	107,413
Kennedale O&M	1,620,000	2,472,263	2,311,891	691,891
Kennedale Customer Service	106,000	106,868	97,940	(8,060)
Wholesale Water Sales to Kennedale	68,163	176,873	321,333	253,170
Non-rate Revenue Kennedale	36,500	61,041	132,859	96,359
GIS Services	1,000	1,260	1,320	320
Special Services Charges	2,100,000	2,647,300	2,832,401	732,401
Impact / Sewer	315,000	466,059	506,944	191,944
Impact / Water	645,000	1,054,869	1,113,091	468,091
TRA Reimbursement	-	25,000	17,968	17,968
Cell Tower Lease	60,000	61,432	61,432	1,432
Gas Royalties - Water Utilities	10,000	70,000	51,114	41,114
Miscellaneous Revenue	1,351,943	1,452,763	1,453,904	101,961
Subrogation Receipts	-	250,000	480,897	480,897
Municipal Settings Designation	-	2,000	2,000	2,000
Interest Income	1,313,083	4,528,414	5,359,465	4,046,382
TOTAL REVENUES	\$ 179,693,341	\$ 188,856,786	\$ 196,066,290	\$ 16,372,949

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WATER UTILITIES FUND
FY 2023 Year-End Operating Position

	Budgeted	Estimated	Actual	Variance
	FY 2023	FY 2023	FY 2023	from Budget
TRANSFERS:				
To General Fund - Indirect Cost	\$ (4,427,528)	\$ (4,427,528)	\$ (4,427,528)	\$ -
From Storm Water Fund - Indirect Cost	170,122	170,122	170,122	-
To Debt Service Fund - TMRS Reimbursement	(904,051)	(904,051)	(904,051)	-
To Operating Reserve	(904,051)	(807,881)	(807,881)	96,170
To Fleet Reserve	-	-	(32,607)	(32,607)
Reserved for Early Repayment of ATF Corpus for Texas Live	-	-	(11,868,500)	(11,868,500)
Reserved for Special Events Trust Fund	-	-	(1,100,000)	(1,100,000)
(To) / From Rate Stabilization Fund	3,839,559	(237,537)	(237,537)	(4,077,096)
To Renewal / Rehabilitation Fund	(21,299,116)	(27,100,000)	(21,299,116)	-
To Renewal / Rehabilitation Reimbursement	<u>(227,556)</u>	<u>(356,305)</u>	<u>(695,261)</u>	<u>(467,705)</u>
TOTAL TRANSFERS	\$ (23,752,621)	\$ (33,663,180)	\$ (41,202,359)	\$ (17,449,738)
TOTAL AVAILABLE FUNDS	\$ 156,259,325	\$ 155,470,320	\$ 155,140,645	\$ (1,076,789)
EXPENDITURES:				
Salaries and Benefits	\$ 18,376,621	\$ 18,979,744	\$ 18,611,336	\$ (234,715)
O&M Expenditures	19,990,561	20,508,949	21,593,929	(1,603,368)
Trinity River Authority	42,028,655	43,738,461	41,886,321	142,334
Tarrant Regional Water District	25,982,663	22,075,090	22,112,045	3,870,618
Bond Principal	24,560,000	24,245,000	24,245,000	315,000
Bond Interest	8,423,976	8,774,527	8,774,527	(350,551)
Bond Handling Fees / Issuance Costs	570,025	250,000	420,153	149,872
Franchise Fees	10,220,122	10,602,832	10,967,034	(746,912)
PILOT	4,801,336	4,801,336	4,801,336	-
Kennedale Operations	<u>1,245,878</u>	<u>1,392,987</u>	<u>1,378,304</u>	<u>(132,426)</u>
TOTAL EXPENDITURES	\$ 156,199,837	\$ 155,368,926	\$ 154,789,985	\$ 1,409,852
ENDING BALANCE	\$ 59,488	\$ 101,394	\$ 350,660	\$ 291,172

CONVENTION AND EVENT SERVICES FUND
FY 2023 Year-End Operating Position

	Budgeted FY 2023	Estimated FY 2023	Actual FY 2023	Variance from Budget
BEGINNING BALANCE	\$ 1,277,083	\$ 3,005,828	\$ 3,005,828	\$ 1,728,745
REVENUES:				
Occupancy Tax	\$ 9,136,915	\$ 10,313,378	\$ 10,477,877	\$ 1,340,962
Cowboys Stadium Rent / Naming Rights	2,500,000	2,500,000	2,500,000	-
Esports Stadium + Expo Center Revenues:				
eSports Lease	\$ 350,000	\$ 350,000	\$ 350,000	\$ -
eSports Rental Share Revenue	250,000	217,312	217,312	(32,688)
Audio-Visual	45,000	80,000	115,651	70,651
Catering	60,000	189,500	160,448	100,448
Communication Services	10,000	50,000	63,590	53,590
Concessionaire Reimbursement	10,000	37,603	40,321	30,321
Concessions - Food	60,000	90,000	89,656	29,656
Concessions - Liquor	15,000	37,500	36,883	21,883
Event Labor & Expense	5,649	4,200	4,160	(1,489)
Miscellaneous Revenue	2,250	3,500	6,773	4,523
Parking	250,000	380,000	427,679	177,679
Parking - Special Event	201,000	230,000	206,587	5,587
Rental - Grand Hall	89,500	155,000	140,375	50,875
Rental - Equipment	30,590	30,590	39,647	9,057
Rental - Exhibit Hall	640,500	640,500	623,150	(17,350)
Rental - VIP Room	1,000	2,100	2,100	1,100
Security Revenue	12,000	28,000	31,881	19,881
Utility Services	75,600	115,000	139,332	63,732
Total Esports Stadium + Expo Center Revenues	\$ 2,108,089	\$ 2,640,805	\$ 2,695,544	\$ 587,455
TOTAL REVENUES	\$ 13,745,004	\$ 15,454,183	\$ 15,673,421	\$ 1,928,418
INTERFUND TRANSFERS:				
From General Gas Funds - ATF Corpus	\$ 3,208,364	\$ 3,208,364	\$ 3,208,364	\$ -
To ATF - Corpus Reimbursement	(3,208,364)	(3,208,364)	(3,208,364)	-
To ATF - Granting & Interest	(2,534,949)	(2,534,949)	(2,534,949)	-
To Capital Improvements Set-Aside Loews Arlington	-	(1,000,000)	(1,000,000)	(1,000,000)
To Debt Service Fund - TMRS Reimbursement	(113,707)	(113,707)	(113,707)	-
To General Fund - Indirect Costs	(447,382)	(447,382)	(447,382)	-
TOTAL INTERFUND TRANSFERS	\$ (3,096,038)	\$ (4,096,038)	\$ (4,096,038)	\$ (1,000,000)
TOTAL AVAILABLE FUNDS	\$ 11,926,049	\$ 14,363,973	\$ 14,583,211	\$ 2,657,163

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CONVENTION AND EVENT SERVICES FUND
FY 2023 Year-End Operating Position

	Budgeted	Estimated	Actual	Variance
	FY 2023	FY 2023	FY 2023	from Budget
EXPENDITURES:				
Administration	\$ 938,798	\$ 813,644	\$ 791,370	\$ 147,428
Event Services	458,143	413,945	406,943	51,200
Facility Operations	2,512,711	2,626,263	2,447,316	65,395
Parking Operations	81,770	80,470	60,715	21,055
Convention & Visitors Bureau	6,550,000	6,550,000	6,550,000	-
Art Trail	150,000	150,000	93,505	56,495
Arlington Cultural Tourism Council	600,000	600,000	600,000	-
Public Events	250,000	250,000	250,000	-
Ground Maintenance	100,289	100,289	100,289	-
Fielder Museum	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>-</u>
TOTAL EXPENDITURES	\$ 11,681,711	\$ 11,624,611	\$ 11,340,138	\$ 341,573
ENDING BALANCE	\$ 244,338	\$ 2,739,363	\$ 3,243,073	\$ 2,998,736

INFORMATION TECHNOLOGY SUPPORT FUND
FY 2023 Year-End Operating Position

	Budgeted FY 2023	Estimated FY 2023	Actual FY 2023	Variance from Budget
BEGINNING BALANCE	\$ 898,949	\$ 1,010,107	\$ 1,010,107	\$ 111,158
TOTAL REVENUES	\$ 18,261,519	\$ 18,261,519	\$ 18,261,519	\$ -
INTERFUND TRANSFERS:				
From General Fund - One-time Projects	\$ 300,000	\$ 300,000	\$ 300,000	\$ -
TOTAL INTERFUND TRANSFERS	\$ 300,000	\$ 300,000	\$ 300,000	\$ -
TOTAL AVAILABLE FUNDS	\$ 19,460,468	\$ 19,571,626	\$ 19,571,626	\$ 111,158
EXPENDITURES:				
Administration	\$ 346,915	\$ 349,879	\$ 342,166	\$ 4,749
Project Management	1,014,609	876,795	859,239	155,370
Business Development	713,510	729,942	782,979	(69,469)
Software Services	4,522,439	4,321,114	4,249,218	273,220
Network Support	2,144,985	2,181,982	2,185,994	(41,008)
Server Support	3,100,548	2,916,844	2,870,001	230,546
Customer Support	3,986,182	3,941,308	3,919,197	66,985
IT Security	1,025,231	1,256,220	1,240,629	(215,398)
IT Projects	<u>2,491,800</u>	<u>1,023,800</u>	<u>983,569</u>	<u>1,508,231</u>
TOTAL EXPENDITURES	\$ 19,346,218	\$ 17,597,884	\$ 17,432,991	\$ 1,913,227
ENDING BALANCE	\$ 114,250	\$ 1,973,742	\$ 2,138,635	\$ 2,024,385

PARK PERFORMANCE FUND
FY 2023 Year-End Operating Position

	Budgeted FY 2023	Estimated FY 2023	Actual FY 2023	Variance from Budget
BEGINNING BALANCE	\$ 331,458	\$ 215,939	\$ 215,939	\$ (115,519)
REVENUES:				
Golf	\$ 7,775,886	\$ 9,552,406	\$ 9,468,146	\$ 1,692,260
Recreation	6,230,500	5,433,344	5,809,316	(421,184)
Field Maintenance	<u>702,000</u>	<u>750,000</u>	<u>820,244</u>	<u>118,244</u>
TOTAL REVENUES	\$ 14,708,386	\$ 15,735,750	\$ 16,097,706	\$ 1,389,320
INTERFUND TRANSFERS:				
From General Fund - Social Equity Support	\$ 700,000	\$ 700,000	\$ 700,000	\$ -
From Park Fee Fund 4003	1,000,000	800,000	-	(1,000,000)
From Golf Surcharge Fund 4004	<u>645,440</u>	<u>672,388</u>	<u>400,000</u>	<u>(245,440)</u>
TOTAL INTERFUND TRANSFERS	\$ 2,345,440	\$ 2,172,388	\$ 1,100,000	\$ (1,245,440)
TOTAL AVAILABLE FUNDS	\$ 17,385,284	\$ 18,124,077	\$ 17,413,645	\$ 28,361
EXPENDITURES:				
Golf	\$ 8,254,006	\$ 8,806,251	\$ 8,942,161	\$ (688,155)
Recreation	8,561,466	7,588,927	7,532,652	1,028,814
Field Maintenance	<u>566,469</u>	<u>524,901</u>	<u>522,664</u>	<u>43,805</u>
TOTAL EXPENDITURES	\$ 17,381,941	\$ 16,920,079	\$ 16,997,478	\$ 384,463
ENDING BALANCE	\$ 3,343	\$ 1,203,998	\$ 416,167	\$ 412,824

STREET MAINTENANCE FUND
FY 2023 Year-End Operating Position

	Budgeted FY 2023	Estimated FY 2023	Actual FY 2023	Variance from Budget
BEGINNING BALANCE	\$ 5,794,160	\$ 5,794,160	\$ 5,794,160	\$ -
REVENUES:				
Sales Tax Revenue	\$ 22,817,720	\$ 25,034,902	\$ 23,849,011	\$ 1,031,291
Interest Revenue	<u>170,249</u>	<u>177,110</u>	<u>915,771</u>	<u>745,522</u>
TOTAL REVENUES	\$ 22,987,969	\$ 25,212,012	\$ 24,764,782	\$ 1,776,813
INTERFUND TRANSFERS:				
To Debt Service Fund - TMRS Reimbursement	\$ (182,473)	\$ (182,473)	\$ (182,473)	\$ -
To Operating Reserve	(1,230,013)	(1,230,013)	(387,626)	842,387
From General Fund	2,416,527	2,205,936	1,999,121	(417,406)
From General Fund - Traffic	<u>4,789,739</u>	<u>4,592,998</u>	<u>4,644,254</u>	<u>(145,485)</u>
TOTAL INTERFUND TRANSFERS	\$ 5,793,780	\$ 5,386,447	\$ 6,073,275	\$ 279,495
TOTAL AVAILABLE FUNDS	\$ 34,575,909	\$ 36,392,619	\$ 36,632,217	\$ 2,056,308
EXPENDITURES:				
Sales Tax Supported Division	\$ 27,236,073	\$ 27,091,887	\$ 27,721,626	\$ (485,553)
General Fund Supported Division	2,416,527	1,955,936	1,749,121	667,406
Traffic Signals - GF Supported	1,918,805	1,787,432	1,828,829	89,976
Traffic Signs & Markings - GF Supported	960,885	955,166	1,029,618	(68,733)
Street Light Maintenance - GF Supported	<u>1,910,049</u>	<u>1,850,400</u>	<u>1,785,807</u>	<u>124,242</u>
TOTAL EXPENDITURES	\$ 34,442,339	\$ 33,640,820	\$ 34,115,000	\$ 327,339
ENDING BALANCE	\$ 133,570	\$ 2,751,799	\$ 2,517,217	\$ 2,383,648

STORM WATER UTILITY FUND
FY 2023 Year-End Operating Position

	Budgeted FY 2023	Estimated FY 2023	Actual FY 2023	Variance from Budget
BEGINNING BALANCE	\$ 668,853	\$ 507,849	\$ 507,849	\$ (161,004)
REVENUES:				
Storm Water Fee Revenue - Commercial	\$ 11,529,000	\$ 11,555,000	\$ 11,596,000	\$ 67,000
Storm Water Fee Revenue - Residential	12,354,000	12,367,000	12,669,553	315,553
Interest and Miscellaneous Revenue	<u>212,924</u>	<u>221,505</u>	<u>1,011,629</u>	<u>798,705</u>
TOTAL REVENUES	\$ 24,095,924	\$ 24,143,505	\$ 25,277,182	\$ 1,181,258
INTERFUND TRANSFERS:				
To General Fund - Indirect Costs	\$ (790,950)	\$ (790,950)	\$ (790,950)	\$ -
To General Fund - Engineering Reviews	(88,699)	(88,699)	(88,699)	-
To Debt Service Fund - TMRS Reimbursement	(140,683)	(140,683)	(140,683)	-
To Pay-Go Capital Projects	(10,700,000)	(10,700,000)	(11,700,000)	(1,000,000)
To Operating Reserve	(102,702)	(153,395)	(153,395)	(50,693)
To Water and Sewer Fund - Indirect Costs	<u>(170,122)</u>	<u>(170,122)</u>	<u>(170,122)</u>	<u>-</u>
TOTAL INTERFUND TRANSFERS	\$ (11,993,156)	\$ (12,043,849)	\$ (13,043,849)	\$ (1,050,693)
TOTAL AVAILABLE FUNDS	\$ 12,771,621	\$ 12,607,505	\$ 12,741,182	\$ (30,439)
EXPENDITURES:				
Administration	\$ 8,824,045	\$ 8,545,926	\$ 8,536,819	\$ 287,227
Storm Water Management	2,287,069	2,281,338	2,340,487	(53,417)
Environmental Management	1,509,949	1,323,183	1,295,625	214,324
Environmental Education	<u>144,810</u>	<u>145,640</u>	<u>149,643</u>	<u>(4,834)</u>
TOTAL EXPENDITURES	\$ 12,765,873	\$ 12,296,087	\$ 12,322,573	\$ 443,300
ENDING BALANCE	\$ 5,748	\$ 311,418	\$ 418,609	\$ 412,861

COMMUNICATION SERVICES FUND
FY 2023 Year-End Operating Position

	Budgeted FY 2023	Estimated FY 2023	Actual FY 2023	Variance from Budget
BEGINNING BALANCE	\$ 1,405,472	\$ 1,874,409	\$ 1,874,409	\$ 468,937
REVENUES:				
Communication Services Chargebacks	\$ 9,983,766	\$ 9,983,766	\$ 9,983,766	\$ -
Intergovernmental Revenue - Tarrant County	315,099	297,645	297,645	(17,454)
Other Revenue - UTA	45,887	46,080	43,560	(2,327)
Other Revenue - Pantego	24,709	24,709	13,572	(11,137)
Other Revenue - DWG	-	14,112	14,112	14,112
Other Revenue - PSAP	<u>160,114</u>	<u>154,673</u>	<u>154,673</u>	<u>(5,441)</u>
TOTAL REVENUES	\$ 10,529,575	\$ 10,520,985	\$ 10,507,328	\$ (22,247)
INTERFUND TRANSFERS:				
From General Fund	<u>\$ 1,750,281</u>	<u>\$ 1,750,281</u>	<u>\$ 1,750,281</u>	<u>\$ -</u>
TOTAL INTERFUND TRANSFERS	\$ 1,750,281	\$ 1,750,281	\$ 1,750,281	\$ -
TOTAL AVAILABLE FUNDS	\$ 13,685,328	\$ 14,145,675	\$ 14,132,018	\$ 446,690
EXPENDITURES:				
Administration	\$ 1,831,117	\$ 1,812,597	\$ 1,833,856	\$ (2,739)
Dispatch	<u>10,646,835</u>	<u>10,181,976</u>	<u>9,861,168</u>	<u>785,667</u>
TOTAL EXPENDITURES	\$ 12,477,952	\$ 11,994,573	\$ 11,695,024	\$ 782,928
ENDING BALANCE	\$ 1,207,376	\$ 2,151,102	\$ 2,436,994	\$ 1,229,619

DOCUMENT SERVICES FUND
FY 2023 Year-End Operating Position

	Budgeted FY 2023	Estimated FY 2023	Actual FY 2023	Variance from Budget
BEGINNING BALANCE	\$ 151,029	\$ 9,315	\$ 9,315	\$ (141,714)
REVENUES:				
Space Rental for Print Shop	\$ 2,556	\$ 2,556	\$ 2,556	\$ -
Managed Print Services	600,000	650,000	595,803	(4,197)
Sales - Mail Services	1,000,000	900,000	971,128	(28,872)
Sales - Information Resource Center	500,000	420,000	524,697	24,697
Sales - Records Management	100,000	140,000	138,730	38,730
Parking Meter Revenue	<u>6,000</u>	<u>3,500</u>	<u>4,681</u>	<u>(1,319)</u>
TOTAL REVENUES	\$ 2,208,556	\$ 2,116,056	\$ 2,237,595	\$ 29,039
INTERFUND TRANSFERS:				
To Debt Service Fund - TMRS Reimbursement	\$ (26,595)	\$ (26,595)	\$ -	\$ 26,595
From General Fund - Support of Proprietary Fund	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>-</u>
TOTAL INTERFUND TRANSFERS	\$ 73,405	\$ 73,405	\$ 100,000	\$ 26,595
TOTAL AVAILABLE FUNDS	\$ 2,432,990	\$ 2,198,776	\$ 2,346,910	\$ (86,080)
EXPENDITURES:				
Administration	\$ 1,253,089	\$ 1,120,444	\$ 1,180,644	\$ 72,445
Mail Services	953,987	843,860	1,002,487	(48,500)
Records Management	<u>147,283</u>	<u>141,246</u>	<u>140,814</u>	<u>6,469</u>
TOTAL EXPENDITURES	\$ 2,354,359	\$ 2,105,550	\$ 2,323,944	\$ 30,415
ENDING BALANCE	\$ 78,631	\$ 93,226	\$ 22,966	\$ (55,665)

FLEET SERVICES FUND
FY 2023 Year-End Operating Position

	Budgeted FY 2023	Estimated FY 2023	Actual FY 2023	Variance from Budget
BEGINNING BALANCE	\$ 178,696	\$ 118,798	\$ 118,798	\$ (59,898)
REVENUES:				
Fuel	\$ 3,000,000	\$ 3,000,000	\$ 3,000,670	\$ 670
Maintenance & Operation	7,176,766	7,176,766	7,176,766	-
Miscellaneous (Subro, Auctions)	<u>310,000</u>	<u>345,000</u>	<u>655,336</u>	<u>345,336</u>
TOTAL REVENUES	\$ 10,486,766	\$ 10,521,766	\$ 10,832,773	\$ 346,006
INTERFUND TRANSFERS:				
(To) / From Fleet Fuel Reserve	<u>\$ 500,000</u>	<u>\$ 500,000</u>	<u>\$ 500,000</u>	<u>\$ -</u>
TOTAL INTERFUND TRANSFERS	\$ 500,000	\$ 500,000	\$ 500,000	\$ -
TOTAL AVAILABLE FUNDS	\$ 11,165,462	\$ 11,140,564	\$ 11,451,571	\$ 286,108
EXPENDITURES:				
Fleet Services	\$ 4,147,497	\$ 4,152,691	\$ 3,957,744	\$ 189,753
Fuel	3,500,000	2,809,679	2,807,758	692,242
Vehicles	<u>3,073,735</u>	<u>3,066,337</u>	<u>2,993,419</u>	<u>80,316</u>
TOTAL EXPENDITURES	\$ 10,721,232	\$ 10,028,707	\$ 9,758,922	\$ 962,310
ENDING BALANCE	\$ 444,230	\$ 1,111,857	\$ 1,692,649	\$ 1,248,419

DEBT SERVICE FUND
FY 2023 Year-End Operating Position

	Budgeted FY 2023	Estimated FY 2023	Actual FY 2023	Variance from Budget
BEGINNING BALANCE	\$ 5,135,283	\$ 3,853,865	\$ 3,853,865	\$ (1,281,418)
REVENUES:				
Ad Valorem Taxes	\$ 67,624,595	\$ 67,644,882	\$ 66,742,301	\$ (882,294)
Premium / Proceeds	800,000	800,000	2,337,952	1,537,952
Interest and Miscellaneous Revenue	<u>309,801</u>	<u>322,286</u>	<u>250,047</u>	<u>(59,754)</u>
TOTAL REVENUES	\$ 68,734,396	\$ 68,767,168	\$ 69,330,300	\$ 595,904
INTERFUND TRANSFERS:				
From Grant Funds - TMRS Reimbursement	\$ 168,815	\$ 168,815	\$ 168,815	\$ -
From Operating Funds - TMRS Reimbursement	<u>1,367,509</u>	<u>1,367,509</u>	<u>1,367,509</u>	<u>-</u>
TOTAL INTERFUND TRANSFERS	\$ 1,536,324	\$ 1,536,324	\$ 1,536,324	\$ -
TOTAL AVAILABLE FUNDS	\$ 75,406,003	\$ 74,157,357	\$ 74,720,489	\$ (685,514)
EXPENDITURES:				
Principal / Interest Payments	\$ 71,313,216	\$ 71,313,216	\$ 71,313,216	\$ -
Issuance Fees	800,000	800,000	616,859	183,141
Agent Fees	<u>61,250</u>	<u>61,250</u>	<u>61,250</u>	<u>-</u>
TOTAL EXPENDITURES	\$ 72,174,466	\$ 72,174,466	\$ 71,991,324	\$ 183,141
ENDING BALANCE	\$ 3,231,537	\$ 1,982,891	\$ 2,729,165	\$ (502,372)