# Table of Contents

1. **Manager's Message:** An introductory message from the City Manager discussing the budget's context, economic conditions, financial strategy, and key initiatives for FY 2025.
2. **Budget in Brief:** Provides a high-level overview of the city's total revenues and expenditures across major operating funds, including details on General Fund revenues like property and sales taxes.
3. **Organization Chart:** Displays the organizational structure of the City of Arlington government.
4. **Business Plan:** A detailed section outlining specific projects and activities planned by city departments for FY 2025, organized by City Council priorities (Build Unity, Champion Great Neighborhoods, Enhance Regional Mobility, Invest in Our Economy, Leverage Technology, Support Youth and Families) and core service areas (Culture/Recreation/Education, Financial/Economic Development, Infrastructure, Public Safety). It includes departmental narratives and performance measures.
5. **Financial Summaries:** Contains matrices showing operating positions, revenues by type, expenditures by classification, and details on financial reserves for the City's operating funds.
6. **General Fund:** Details the city's primary operating fund, including revenue sources (property tax, sales tax, franchise fees) and expenditures broken down by department (e.g., Police, Fire, Parks, Library, Public Works).
7. **Enterprise Funds:** Covers self-supporting funds financed primarily through user charges, including Aviation, Storm Water Utility, and Water Utilities.
8. **Special Revenue Funds:** Details funds with specific revenue sources restricted for particular purposes, such as Convention & Event Services, Park Performance, and Street Maintenance.
9. **Internal Service Funds:** Describes funds accounting for services provided between city departments on a cost-reimbursement basis (e.g., Communication Services, Document Services, Fleet Services, Information Technology Support).
10. **Debt Service Fund:** Outlines the accumulation and payment of the City's general long-term debt, primarily funded by property taxes.
11. **Capital Improvement Program (CIP):** Describes the multi-year plan for funding and scheduling major infrastructure projects, including streets, parks, public safety facilities, and utilities.
12. **Other Budget Information:** Includes supplemental details such as approved/declined budget proposals, departmental budget reductions, job studies, consolidated position lists, and information related to specific local government codes.
13. **Appendices:** Contains supporting documents like the adopted budget ordinance, lists of full-time positions, the budget development calendar, city facts, financial policies, fund accounting information, and tax details.

# Manager's Message

The message, authored by City Manager Trey Yelverton [source: 65], presents the Fiscal Year 2025 budget, highlighting the city's commitment to residents amidst a changing economic landscape [source: 16, 17]. It acknowledges a shift from significant post-pandemic economic growth to more moderate, pre-pandemic growth levels [source: 19, 23]. Specifically, property tax value growth is slowing (1.5% increase for 2025), and sales tax revenue is stabilizing to a more typical annual growth rate (3.4%) [source: 24, 26]. Overall revenue growth for FY 2025 is forecasted at 4.9% [source: 27].

Facing these conditions, the budget prioritizes financial sustainability and stability [source: 28]. Difficult decisions were necessary, including eliminating 22 positions, implementing departmental budget reductions totaling $3.1 million, and deferring $23 million (52%) of departmental budget requests [source: 30, 35, 36]. Despite constraints, the budget proposes a modest 2% compensation adjustment for all employees to address the rising cost of living, with an additional 2% for the Police Department to maintain competitive salaries [source: 31, 32].

To fund new core service investments approved by voters and demanded by residents, a one-cent property tax rate increase (to $0.5998 per $100 of value) is proposed [source: 39, 40]. This increase will support staffing for the new ACTIV Adult Center, enhance public safety by funding additional police officers (matching a federal grant and reallocating 10 officers to patrol), and create a "Clean Team" focused on city appearance (litter removal, median maintenance) [source: 41, 42, 43].

The City aims to balance these investments with tax relief [source: 45]. Hotel Occupancy Tax dollars are being leveraged for increased investment in historic preservation (Fielder Museum, Heritage Park, Arlington Cemetery) and cultural arts [source: 47, 48, 49]. All current property tax exemptions (20% homestead, $60,000 for over 65/disabled) are reauthorized, and a new 100% exemption for qualifying childcare providers is introduced [source: 50, 51].

The message concludes by summarizing the financial impact on the average household: an increase of approximately $13.50 per month ($162.01 per year) for city property taxes, water, sanitation, and storm water services [source: 54]. The City Manager emphasizes the commitment to residents and states that the modest tax adjustment is necessary to maintain services and address community priorities in the current economic climate [source: 55, 56, 59, 60, 62].

Most Important Points:

Slowing Economic Growth: Arlington is experiencing moderated growth in key revenue sources like property and sales taxes compared to the immediate post-pandemic years [source: 19, 23, 24, 26].

Financial Prudence: The FY 2025 budget required difficult decisions, including position eliminations, budget cuts ($3.1M), and deferred requests ($23M) to ensure financial stability [source: 30, 35, 36].

Proposed Tax Rate Increase: A one-cent increase in the property tax rate (to $0.5998) is proposed to fund voter-approved priorities [source: 39, 40].

Key Investments: New funding is directed towards the ACTIV Adult Center, police staffing (including matching a federal grant), and a new city beautification "Clean Team" [source: 41, 42, 43]. Historic preservation and arts funding are also increased using Hotel Occupancy Tax [source: 47, 48, 49].

Employee Compensation: A 2% general compensation adjustment is included, with an additional 2% for police salaries [source: 31, 32].

Tax Relief: Existing property tax exemptions are maintained, and a new exemption for qualifying childcare providers is added [source: 50, 51].

Resident Impact: The average household will see an estimated increase of $13.50 per month for core city services [source: 54].

Core Message: The budget balances essential service sustainment, strategic new investments, and tax relief while navigating a more conservative fiscal environment [source: 27, 53, 62].

Figures/Graphs/Tables:

There are no figures, graphs, or tables embedded directly within the Manager's Message text itself on pages 6-8. The message primarily consists of narrative text explaining the budget context and priorities.

# Budget in Brief

This section provides a concise overview of the City of Arlington's FY 2025 adopted operating budget. Total revenues and expenditures for the city are balanced at $722,030,671 [source: 67, 70]. The General Fund is the largest component, followed by Water and Sewer, and Debt Service [source: 69, 73].

The General Fund revenue outlook shows continued growth, although the pace has moderated compared to the immediate post-COVID recovery years, returning closer to pre-pandemic trends [source: 75, 76]. Property tax values saw a 5.3% increase for FY 2025, a slower rate than the previous two years due to a leveling-off housing market [source: 79, 80]. Sales tax revenue is projected to grow by 4.1% over the FY 2024 estimate [source: 80]. Total adopted General Fund revenue is $336.7 million [source: 82].

Property taxes constitute the largest share (45.1% or $152.0 million) of General Fund revenues [source: 82, 86]. The total adopted property tax rate for FY 2025 is $0.5998 per $100 of assessed value, which is 1.0 cent higher than the FY 2024 rate [source: 88, 91]. This marks the first rate increase after eight consecutive years of decreases [source: 96]. The General Fund receives 41.46 cents of this rate, while Debt Service receives 18.52 cents [source: 89, 91]. The total assessed value of taxable property is $42.9 billion [source: 87].

Sales taxes make up 28.9% ($97.2 million) of General Fund revenues [source: 82, 98, 101]. The City's 2.00-cent portion of the total 8.25-cent sales tax rate is allocated to the General Fund (1 cent), sports venue debt repayment (0.5 cents), street maintenance (0.25 cents), and the Arlington Economic Development Corporation (0.25 cents) [source: 98, 99].

Other General Fund revenues (totaling 26.0% or $87.5 million) include Franchise Fees (10.0%, mainly from utilities like electric, gas, cable) [source: 104, 105, 106, 113], Service Charges (3.0%, from facility use, inspections, interfund reimbursements) [source: 107, 108, 109], Fines and Forfeitures (1.7%, primarily from Municipal Court) [source: 110, 111], and miscellaneous sources like interest, leases, and licenses (11.4%) [source: 113, 114].

The section concludes with brief financial summaries for other major operating funds, stating their projected available resources and total expenditures for FY 2025, including Water Utilities, Storm Water Utility, Aviation, Convention and Event Services, Park Performance, Street Maintenance, various Internal Service Funds, and the Debt Service Fund [source: 116, 117, 118, 119, 120, 121, 122, 123, 124, 125, 126, 127].

**Most Important Points:**

* **Balanced Budget:** Total City revenues and expenditures for FY 2025 are adopted at $722,030,671 [source: 67, 70].
* **General Fund Dominance:** The General Fund is the largest fund, with revenues of $336.7 million and expenditures of $335.5 million [source: 69, 73].
* **Moderating Growth:** Revenue growth, especially from property and sales taxes, is slowing down from post-pandemic highs to more normal rates [source: 75, 76, 77].
* **Property Tax Rate Increase:** The FY 2025 property tax rate increased by 1 cent to $0.5998 per $100 valuation, the first increase in nine years [source: 88, 91, 96].
* **Key Revenue Sources (General Fund):** Property Taxes (45.1%), Sales Taxes (28.9%), and Franchise Fees (10.0%) are the primary drivers [source: 82, 86, 98, 104, 105].
* **Sales Tax Allocation:** The City's 2-cent sales tax portion is split among the General Fund, debt, street maintenance, and economic development [source: 99].
* **Other Funds Overview:** Provides a quick look at the financial positions of other key city funds (Water, Stormwater, Aviation, etc.) [source: 117-127].

**Explanation of Figures/Graphs/Tables:**

* **Page 10 - Revenue Pie Chart & Table [Image 2, source: 68, 69]:** This chart visually breaks down the City's total $722 million adopted revenue for FY 2025 by major operating fund. The accompanying table lists the exact dollar amount and percentage contribution for each fund. It clearly shows the General Fund ($336.7M, 46.7%) and the Water and Sewer Fund ($207.8M, 28.8%) as the two largest revenue sources.
* **Page 10 - Expenditure Pie Chart & Table [Image 3, source: 71, 73]:** Similar to the revenue chart, this visually represents the total $722 million adopted expenditures for FY 2025, broken down by major operating fund. The table provides specific amounts and percentages. The General Fund ($335.5M, 46.4%) and Water and Sewer ($179.4M, 24.8%) account for the largest shares of spending.
* **Page 11 - General Fund Revenue Table [source: 82]:** This table details the General Fund's revenue sources, comparing actual amounts from FY 2023, estimated amounts for FY 2024, and the adopted budget for FY 2025. It allows for easy comparison of revenue categories like Property Taxes, Sales Taxes, Franchise Fees, Service Charges, Fines, and Other Revenues across these three fiscal years.
* **Page 11 - General Fund Revenue Line Graph [Image 4, source: 85]:** This graph plots the trends of major General Fund revenue sources (Property Taxes, Sales Taxes, Franchise Fees, etc.) in millions of dollars from FY 2017 through the FY 2025 adopted budget. It illustrates the general upward trend in most revenues, particularly property and sales taxes, after dips around FY 2020-2021.
* **Page 12 - Tax Rate Allocation Table [source: 91]:** This table breaks down the total property tax rate (in cents per $100 valuation) into its General Fund and Debt Service components for both FY 2024 and FY 2025. It clearly shows the 1.00 cent total increase in FY 2025 and how it's distributed: a 0.66 cent increase for the General Fund and a 0.34 cent increase for Debt Service.
* **Page 12 - Property Tax Base % Change Bar Chart [Image 5, source: 93]:** This bar chart displays the annual percentage change in the city's total assessed property value from FY 2008 to FY 2025. It highlights the significant growth in recent years (peaking at 14.0% in FY 2024) and shows the FY 2025 growth rate slowing to 5.3% [source: 93, 94].
* **Page 12 - Property Tax Rate History Line Graph [Image 6, source: 96, 97]:** This graph tracks Arlington's total property tax rate per $100 valuation from FY 2013 through the FY 2025 adopted rate. It visually emphasizes the period of rate decreases from FY 2017 to FY 2024 and the subsequent increase for FY 2025 [source: 96].
* **Page 13 - General Fund Sales Tax Revenue Bar Chart [Image 7, source: 102, 103]:** This chart shows the historical trend of General Fund sales tax revenues in millions of dollars from 2015 through the FY 2025 adopted budget amount of $97.2 million, illustrating consistent growth, especially in recent years [source: 100, 103].

# Organization Chart

This section primarily consists of a visual organization chart [Image 8, source: 130] depicting the structure of the City of Arlington's government as of September 2024. The chart shows the reporting relationships starting from the citizens, through elected officials, appointed positions, and down to the various city departments.

**Most Important Points:**

* **Top Authority:** The chart places the Citizens of Arlington at the highest level, followed by the elected Mayor and City Council [source: 130].
* **Council/Mayor Oversight:** Appointed Boards and Commissions, the Health Authority, City Attorney, City Auditor, and the Municipal Court Judiciary are shown reporting to the Mayor and City Council [source: 130].
* **City Manager Role:** The City Manager serves as the chief executive overseeing city operations, reporting directly to the Mayor and City Council [source: 130].
* **Executive Leadership:** Reporting to the City Manager are key executives: the Chief Financial Officer, the Chief Equity Officer, and three Deputy City Managers [source: 130].
* **Departmental Structure:** Various city departments are grouped under the appropriate executive:
  + **Chief Financial Officer:** Oversees Finance [source: 130].
  + **Chief Equity Officer:** Oversees Grants Management and the Office of Business Diversity [source: 130].
  + **Deputy City Managers:** Oversee the remaining operational departments, including Police, Office of Strategic Initiatives, Parks & Recreation, Planning & Development Services, Communication & Legislative Affairs, Transportation, Asset Management, Fire, Libraries, Human Resources, Housing Authority, Public Works, Water Utilities, Information Technology, Municipal Court (operations), Economic Development (including the EDC), and Esports [source: 130, 131].

**Explanation of Figures/Graphs/Tables:**

* **Organization Chart [Image 8, page 16, source: 130]:** This is the central element of the section. It's a flowchart illustrating the hierarchy and reporting structure of the City of Arlington's government.
  + It starts with the **Citizens of Arlington** at the top.
  + Below them are the **Mayor and City Council**.
  + Several entities report to the Mayor/Council, including the **Municipal Court Judiciary, Appointed Boards/Commissions, Health Authority, City Attorney,** and **City Auditor**.
  + The **City Manager** reports to the Mayor/Council and is the central administrative figure.
  + Reporting directly to the City Manager are the **Chief Financial Officer** (over Finance), the **Chief Equity Officer** (over Grants Management, Office of Business Diversity), and three **Deputy City Managers**.
  + The chart then branches out to show the various city departments organized under the three Deputy City Managers, providing a visual map of operational oversight within the city administration (e.g., Police, Fire, Parks & Rec, Public Works, Water Utilities, Libraries, HR, IT, Planning & Development, Transportation, Economic Development, etc.) [source: 130, 131].
  + The chart indicates it was last revised in September 2024 [source: 130].

# Business Plan

The Business Plan is an integral part of the City of Arlington's FY 2025 budget document. It details specific projects and activities funded in the budget, designed to implement the City Council's priorities and support the City's core services [source: 133, 134]. The plan operates on the fiscal year, October 1st to September 30th [source: 135].

Council priorities for FY 2025 were established based on community needs, citizen feedback, and development trends [source: 136, 137]. These priorities are [source: 139]:

* Build Unity
* Champion Great Neighborhoods
* Enhance Regional Mobility
* Invest in Our Economy
* Leverage Technology
* Support Youth and Families

In addition to these priorities, projects are also categorized under four core service areas [source: 139]:

* Culture/Education/Recreation
* Financial/Economic Development
* Infrastructure
* Public Safety

The bulk of the Business Plan (pages 32-128) details specific projects undertaken by various city departments, categorized under these ten headings (6 priorities + 4 core services) [source: 139, 140]. Projects directly supporting a council priority are elevated to that section [source: 141]. Each priority and core service area section typically includes scorecards tracking departmental activity measures related to that goal [source: 142, 143]. The Business Plan and scorecards are updated quarterly and made available to the City Council and the public via the City's website [source: 144, 145].

Before detailing the projects, the plan provides narratives (pages 19-31) describing the primary functions and recent activities or awards for each major city department [source: 146, 147, 148]. These include summaries for:

* **Asset Management:** Oversees city buildings, fleet, solid waste/recycling, and code compliance [source: 148]. Recent highlights include completing Fire Station No. 1, managing capital projects like the Active Adult Center, electrifying the fleet, and managing landfill contracts [source: 152, 153, 161, 162, 166]. Code Compliance focuses on property maintenance ordinances and includes a Homeless Encampment Coordinator and a Tool Sharing Program [source: 172, 174, 178].
* **Communication & Legislative Affairs:** Handles executive support, City Secretary functions, communications, Action Center, intergovernmental relations, and document services [source: 180, 181]. Connects government with residents through various channels [source: 183].
* **Economic Development (OED & AEDC):** Supports existing businesses and recruits new ones, guided by the Economic Development Strategic Plan [source: 186, 188]. Recent successes include the Loews Hotel opening and attracting corporate HQs like Acciona, Great American Media, and E-Space [source: 193, 194]. Focus includes small business support and leveraging various economic tools [source: 197].
* **Convention & Event Services:** Manages the Arlington Expo Center (home to Esports Stadium Arlington and the Arlington Museum of Art) and oversees the contract with the Arlington Convention and Visitors Bureau (ACVB) [source: 200, 201, 202, 204, 206]. Liaises with partners in the Entertainment District [source: 211].
* **Finance:** Provides financial support, budget development, financial reporting (ACFR), vendor payments, payroll, procurement, and cash/debt management [source: 213, 214, 215]. Received the Distinguished Budget Presentation Award for 38 years [source: 217].
* **Fire Department (AFD):** Provides emergency response, fire prevention, EMS, training, emergency management, dispatch, and special event support [source: 218, 219]. Collaborates on a Firefighter/EMT program with TCCD and AISD [source: 220]. Recent activities include planning Fire Station 8 rebuild, adding swift water boats and drones, and managing large events [source: 227, 229, 232].
* **Grants Management:** Manages HUD funds (CDBG, ESG, HOME) for community development, housing rehab, public services, homeless services, and seeks other grant opportunities [source: 235, 236, 238, 243].
* **Human Resources:** Handles recruitment, employee relations, compensation, benefits, training, risk management, and wellness programs [source: 246, 247, 248]. Recognized for traffic safety programs [source: 250, 252].
* **Information Technology:** Collaborates with departments to deliver digital services, manages IT infrastructure, security, project management, and support [source: 253, 256].
* **Library:** Operates six branches, providing books, e-content, programs, computer access, and maker spaces [source: 257, 261, 262]. Offers adult education (ESL, HSE), passport services, and outreach [source: 268, 272, 275, 278]. FY 2023 saw over 563,000 visits and 1.4 million items checked out [source: 264, 265].
* **Municipal Court:** Adjudicates Class C misdemeanors, city ordinance violations, and some civil matters [source: 284, 285, 286, 1457]. Manages court records, fines, and dockets [source: 1460].
* **Parks and Recreation (APRD):** Manages over 4,700 acres of parks, facilities, trails, and open spaces, offering recreational programs and events [source: 294, 297, 298]. Major projects include the ACTIV center, park/trail improvements, and operating Animal Services [source: 299, 303].
* **Planning & Development Services:** Oversees land development (zoning, platting), building inspections, plan review, health services (food/pool inspections, mosquito control), gas well regulation, and the One Start Development Center for permitting [source: 309, 1486, 1489, 1490, 1491, 1492, 1493].
* **Police Department (APD):** Provides public safety services, focusing on community policing, technology (like UAS/drones, Real Time Crime Center), and proactive initiatives like the Safe Roads Initiative to reduce crime and traffic accidents [source: 332, 333, 334, 344, 345, 350, 1500, 1503].
* **Public Works:** Designs, builds, and maintains street and drainage infrastructure (roads, signals, streetlights, storm drains) and manages surface water quality [source: 351, 353, 354, 1512]. Recent projects include Bowman Springs Road rebuild and California Lane drainage improvements [source: 363, 368].
* **Office of Strategic Initiatives:** Manages special projects, Real Estate Services, Neighborhood Engagement Program (grants, block parties), Historic Preservation, Research & Analytics (Open Data Portal), and the Arlington Urban Design Center (partnership with UTA) [source: 374, 375, 377, 379, 381, 384, 388, 1524].
* **Transportation:** Manages mobility options including Arlington On-Demand rideshare, Handitran paratransit service, the Arlington Municipal Airport, and long-range transportation planning (Connect Arlington, Hike & Bike Plan, etc.) [source: 393, 394, 1539, 1540, 1541, 1542].
* **Water Utilities:** Provides drinking water treatment/delivery and wastewater collection/disposal for residents and wholesale customers [source: 410, 1584]. Manages over 1,400 miles of water main and 1,200 miles of sewer main, operates treatment plants, and leads water conservation efforts [source: 411, 412, 414]. Key projects include the Pierce-Burch plant rehabilitation and a new lab/maintenance building [source: 416, 420].

The subsequent detailed project pages (32-128) typically include for each project: a summary, performance measures (sometimes with charts/graphs showing targets vs. actuals), the responsible department(s), and often a table outlining key milestones with target and actual completion dates [source: e.g., 427, 436, 441, 449, 461, 488, 492, 504, 518, 525, 531, 539, 560, 574, 592, etc.]. Examples of projects detailed include diversity communication outreach [source: 422], affordable housing initiatives [source: 429], digital literacy programs [source: 436], police youth investment programs [source: 449], commercial corridor code compliance [source: 485], park improvements [source: 546], autonomous vehicle pilots [source: 599], street condition updates [source: 609], business recruitment [source: 684], IT system implementations (like ERP, eDiscovery, content management) [source: 734, 741, 742], public safety initiatives (crime reduction, traffic safety, behavioral health response) [source: 1115, 1126, 1152], and infrastructure maintenance (AMI meters, water conservation, wastewater collection) [source: 1086, 1091, 1094].

**Most Important Points:**

* **Purpose & Scope:** The Business Plan translates the budget and Council Priorities into actionable projects and departmental activities for FY 2025 [source: 133, 134, 138].
* **Structure:** Organized around 6 Council Priorities and 4 Core Service Areas, with detailed project descriptions, performance metrics, and responsible departments for each initiative [source: 139, 140, 141, 142].
* **Content:** Provides narratives summarizing the role and recent activities of all major city departments [source: 146-421] followed by specific project details aimed at achieving city goals [source: 422-1265].
* **Accountability:** Includes performance measures and scorecards, updated quarterly, to track progress [source: 142, 143, 144].

**Explanation of Figures/Graphs/Tables:**

* **Illustrative Images:** Pages 19-31 contain numerous photographs showcasing city facilities, equipment, and activities relevant to the departmental descriptions (e.g., Fire Station [Image 9], Garbage Truck [Image 10], Loews Hotel [Image 11], Park scene [Image 12], Esports Stadium [Image 13], Transparency Star logo [Image 14], Fire Dept. activity [Image 15], etc.). These are primarily illustrative.
* **Project Detail Tables/Graphs (Pages 32-128):** Within the detailed project descriptions, various tables and graphs are used:
  + **Milestone Tables:** Commonly used for specific projects to list key steps or phases, their estimated completion dates, and their actual completion status (e.g., [source: 427, 492, 504, 518, 525, 560, 593, 608, 614, 625, 632, 636, 678, 719, 731, 739, 750, 759, 767, 770, 777, 782, 789, 792, 805, 813, 819, 821, 834, 837, 841, 846, 849, 851, 853, 859, 863, 870, 877, 885, 892, 899, 905, 914, 918, 920, 927, 949, 953, 978, 985, 991, 1006, 1013, 1019, 1026, 1038, 1047, 1052, 1055, 1063, 1069, 1085, 1090, 1134, 1141, 1151, 1162, 1168, 1175, 1183, 1186, 1191, 1194, 1204, 1214, 1220, 1223, 1226, 1232, 1236, 1241, 1243, 1249, 1257, 1336, 1349, 1366, 1383, 1390, 1398, 1401, 1431, 1438, 1441, 1447, 1470, 1477, 1480, 1497, 1527, 1533, 1547, 1567, 1580, 1587, 1610, 1632, 1648, 1654, 1674, 1681, 1688, 1723, 1741, 1745, 1755, 1758, 1762, 1764, 1769, 1772, 1776, 1778, 1784, 1787, 1793, 1799, 1802, 1810, 1815, 1818, 1821, 1824, 1827, 1831]).
  + **Performance Measure Graphs/Charts:** Often used to track progress towards quantitative goals (e.g., number of participants, items circulated, volunteer hours, linear feet designed, crime rates, response times, tons collected). These typically show trends over time (quarterly or annually) against a target or baseline (e.g., [source: 436, 440, 448, 526, 530, 533, 572, 576, 579, 945, 946, 1093, 1096, 1100, 1118, 1125, 1127, 1129, 1137, 1143, 1145, 1151, 1161, 1168, 1213, 1342, 1350, 1358, 1362, 1364, 1370, 1408, 1414, 1420, 1429, 1434, 1440, 1445, 1451, 1458, 1463, 1469, 1488, 1495, 1515, 1521, 1529, 1539, 1553, 1560, 1570, 1573, 1579, 1596, 1605, 1607, 1624, 1631, 1637, 1644, 1652, 1656, 1672, 1676, 1685, 1692, 1728, 1733, 1735, 1750, 1753, 1756, 1760, 1767, 1770, 1774, 1782, 1785, 1789, 1795, 1805, 1813, 1816, 1819, 1822, 1825, 1828, 1835, 1864, 1877, 1882, 1886, 1894, 1902, 1912, 1929, 1933, 1938, 1942, 1946, 1952, 1964, 1971, 1978, 1989, 1995, 1999, 2005, 2011, 2017, 2023, 2029, 2032, 2038, 2041, 2051, 2057, 2061, 2067, 2073, 2079, 2085, 2097, 2104, 2109, 2117, 2134, 2140, 2147, 2154, 2160, 2166, 2171, 2176, 2180, 2184, 2188, 2196, 2201, 2207, 2213, 2218, 2224, 2230, 2236, 2242, 2248, 2254, 2260, 2266, 2272, 2279, 2285, 2297, 2304, 2310, 2314, 2318, 2321, 2324, 2328, 2334, 2340, 2346, 2352, 2359, 2365, 2370, 2377, 2383, 2390, 2396, 2402, 2408, 2414, 2420, 2431, 2437, 2443, 2452, 2458, 2462, 2476, 2484, 2488, 2491, 2496, 2501, 2507, 2514, 2524, 2537, 2541, 2547, 2554, 2561, 2566, 2573, 2576, 2582, 2588, 2594, 2600, 2607, 2611, 2617, 2624, 2630, 2635, 2641, 2647, 2655, 2660, 2666, 2671, 2677, 2684, 2691, 2697, 2704, 2707, 2714, 2720, 2724, 2728, 2732, 2740, 2744, 2748, 2754, 2759, 2762, 2766, 2773, 2780, 2784, 2787, 2792, 2797, 2799, 2800, 2808, 2814, 2819, 2824, 2827, 2831, 2837, 2841, 2845, 2850, 2857, 2860, 2867, 2874, 2879, 2881, 2888, 2895, 2901, 2905, 2909, 2925, 2931, 2937, 2940, 2946, 2951, 2957, 2963, 2969, 2972, 2977, 2984, 2989, 2993, 2997, 3002, 3007, 3011, 3015, 3018, 3022, 3029, 3039, 3047, 3053, 3060, 3068, 3071, 3078, 3085, 3095, 3098, 3104, 3111, 3114, 3118, 3120, 3126, 3134, 3137, 3141, 3148, 3156, 3160, 3168, 3177, 3180, 3184, 3188, 3190, 3196, 3202, 3207, 3210, 3217, 3223, 3225, 3230, 3237, 3241, 3247, 3251, 3257, 3261, 3266, 3270, 3274, 3277, 3281, 3288, 3294, 3299, 3303, 3308, 3316, 3318, 3323, 3333, 3337, 3342, 3348, 3350, 3360, 3366, 3370, 3378, 3382, 3390, 3394, 3401, 3408, 3413, 3418, 3422, 3429, 3433, 3436, 3443, 3450, 3454, 3460, 3464, 3470, 3472, 3476, 3484, 3492, 3495, 3504, 3510, 3516, 3520, 3527, 3531, 3538, 3542, 3546, 3551, 3557, 3560, 3567, 3573, 3580, 3587, 3592, 3605, 3611, 3613, 3618, 3624, 3631, 3638, 3644, 3653, 3657, 3662, 3675, 3680, 3696, 3704, 3708, 3722, 3733, 3740, 3753, 3768, 3776, 3784, 3795, 3799, 3803, 3809, 3812, 3821, 3835, 3842, 3853, 3863, 3875, 3879, 3890, 3892, 3904, 3913]).
  + **Scorecard Tables (End of each Priority/Core Service Section):** These tables compile key performance indicators (KPIs) across multiple departments related to the specific priority or service area. They typically show the measure, the responsible department, actual results for previous fiscal years, and targets/estimates for the current/budget year (e.g., [source: 595, 597, 657, 732, 890, 909, 931, 947, 1021, 1028, 1107, 1111, 1258, 1262]).

# Financial Summaries

This section provides consolidated financial overviews for the City's operating funds [source: 1266]. It presents the budgeted operating positions, breaks down revenues by type and expenditures by classification for major funds, and details the status of key financial reserves [source: 1267, 1268, 1269].

Key financial reserves maintained by the City include [source: 1276, 1280]:

* **Unallocated Reserve:** For emergencies and unanticipated expenses, budgeted at $11.4 million at the start of FY 2025 (equal to at least 3% of recurring General Fund expenditures) [source: 1277, 1278, 1280].
* **Working Capital Reserve:** To cover cash flow needs, set aside at $31.8 million (at least one month of recurring General Fund expenditures) [source: 1280].
* **Business Continuity Reserve:** One-time funding ($4.1 million) available to support core services during significant economic downturns or unforeseen events [source: 1279, 1280].
* **Landfill Lease Reserve:** Funding ($17.2 million) from the original landfill lease agreement [source: 1279, 1280].
* **Other Post-Employment Benefits (OPEB) Reserve:** Established ($1.7 million) to address funding liability for retiree benefits other than pensions [source: 1280].

Collectively, these reserves represent 20.0% of the General Fund's recurring expenditures budgeted for FY 2025 [source: 1280].

**Most Important Points:**

* **Purpose:** This section aggregates financial data for the City's main operating funds.
* **Key Funds Summarized:** Provides financial snapshots (revenues, expenditures, balances) for General Fund, Water/Sewer, Aviation, Convention & Event Services, Park Performance, Storm Water Utility, Street Maintenance, and Debt Service Fund.
* **Revenue & Expenditure Breakdown:** Shows the sources of revenue (taxes, fees, charges) and categories of spending (personnel, operations, capital) for these funds.
* **Financial Reserves:** Details the purpose and balances of significant reserves maintained for financial stability, emergencies, and specific obligations, totaling 20% of recurring General Fund expenditures for FY 2025 [source: 1276, 1280].

**Explanation of Figures/Graphs/Tables:**

* **FY 2025 Operating Positions Table (Pages 130-131) [source: 1270, 1271]:**
  + **What it shows:** This table summarizes the projected financial position for FY 2025 for each major operating fund listed above.
  + **Columns:** For each fund, it lists the Beginning Balance, Total Revenues, Net Interfund Transfers (in/out), Total Available Funds (sum of the previous three), Total Expenditures, and the resulting projected Ending Balance.
  + **Key takeaway:** It provides a concise budget summary for each fund, showing how revenues and transfers cover expenditures and the net change in fund balance. The totals row shows the aggregate picture for these funds.
* **FY 2025 Revenues and Expenditures Table (Pages 132-133) [source: 1272, 1274]:**
  + **What it shows:** This table offers a more detailed breakdown of the revenues and expenditures summarized in the previous table, again organized by major operating fund.
  + **Revenue Details:** The top half breaks down each fund's total revenue into specific sources like Property Taxes, Sales Taxes, Hotel Occupancy Tax, Water/Wastewater Charges, Franchise Fees, Licenses & Permits, Leases & Rents, Fines & Forfeitures, Service Charges/Programs, and Interest/Miscellaneous [source: 1272, 1273].
  + **Expenditure Details:** The bottom half classifies each fund's total expenditures into three main categories: Salaries and Benefits, Supplies, Maintenance, and Training, and Capital Outlays [source: 1272, 1275].
  + **Key takeaway:** This table allows comparison of revenue sources and spending types across different city operations.
* **FY 2025 Reserves Table (Page 134) [source: 1276, 1280]:**
  + **What it shows:** This table tracks the balances of selected major financial reserves: Unallocated, Working Capital, Business Continuity, Landfill Lease, and OPEB.
  + **Columns:** It starts with the actual balance on October 1, 2023 (start of FY 2024), shows transfers and adjustments during FY 2024, calculates the resulting balance for September 30, 2024 (start of FY 2025), lists any budgeted transfers/appropriations for FY 2025, and arrives at the projected balance for October 1, 2024.
  + **Key takeaway:** It shows the status and planned use of funds set aside for specific purposes like emergencies, cash flow, and long-term obligations.

# General Fund

The General Fund is described as the City's primary operating fund [source: 1281, 1344]. It accounts for core government services financed by general tax revenues and other receipts not specifically allocated to other funds [source: 1281, 1282, 1345]. Services paid from the General Fund include Police, Fire, non-self-supporting Park Operations, Libraries, Public Works, and other traditional government functions like general administration, planning, finance, legal, HR, and communication [source: 1282, 1345].

The main revenue sources are property taxes, sales taxes, and franchise fees [source: 1283, 1346]. For FY 2025, General Fund revenues plus net interfund transfers are budgeted at $335,571,819, and expenditures are budgeted slightly lower at $335,533,445, leaving a small positive ending balance difference [source: 1284, 1285].

A more detailed breakdown of FY 2025 General Fund revenues ($336.7 million total) shows [source: 1302, 1332]:

* **Taxes ($258.6M):** Primarily Ad Valorem (Property) Taxes ($152.0M) and Sales Tax ($97.2M), along with PILOTs (Payments In Lieu Of Taxes from city utilities) and state liquor/bingo taxes [source: 1303, 1308, 1332].
* **Licenses and Permits ($10.9M):** Includes building permits, gas well fees, food establishment permits, business registrations, etc. [source: 1320, 1322, 1333, 1334].
* **Service Charges ($10.3M):** Fees for specific services like multi-family inspections, plan reviews, AISD reimbursements for School Resource Officers, vital statistics, etc. [source: 1314, 1315, 1336, 1337, 1338].
* **Franchise Fees ($33.6M):** Payments from utilities (Electric, Gas, Water, Cable TV, Telephone) for using City rights-of-way, plus sanitation franchise fees [source: 1311, 1312, 1313, 1340].
* **Fines and Forfeitures ($5.6M):** Primarily Municipal Court fines and traffic fines [source: 1318, 1319, 1341].
* **Leases and Rents ($10.5M):** Includes revenue from the City landfill, cell tower leases, property leases, and methane royalties [source: 1322, 1323, 1324, 1342, 1343].
* **Miscellaneous Revenue ($7.3M):** Primarily interest earnings, plus auction income and risk management damage recovery [source: 1324, 1325, 1343].

Net interfund transfers result in $1.2 million moving *out* of the General Fund in FY 2025 [source: 1331]. This includes receiving over $7.1 million *from* other funds (Water, Storm Water, Aviation, Convention, EDC) for indirect costs and administrative fees, but transferring *out* more significant amounts to support other funds like Street Maintenance ($7.5M total), IT projects ($1.3M), Transportation ($0.9M), and reserves ($2.5M) [source: 1285, 1286, 1326, 1327, 1328, 1329, 1330].

The remainder of the section (pages 147-194) provides detailed budget information for each department funded through the General Fund [source: 1347]. These departmental pages typically include a narrative of the department's function, budget highlights for FY 2025, performance measures (scorecard), workforce diversity data, and detailed expenditure breakdowns by division or program within the department [source: See structure on pages 148, 152, 154, 156, 157, 158, 161, 163, 166, 169, 172, 173, 176, 178, 179, 182, 184, 187, 190, 192].

**Most Important Points:**

* **Core Operating Fund:** The General Fund finances most essential city services like public safety (Police, Fire), libraries, parks, public works, and administration [source: 1281, 1282, 1345].
* **Revenue Dependence:** Heavily reliant on property taxes (45.1%) and sales taxes (28.9%) [source: 82, 1303, 1308].
* **FY 2025 Size:** Budgeted expenditures total $335.5 million [source: 1284].
* **Expenditure Allocation:** Funds are distributed across numerous city departments, with Police ($138.6M) and Fire ($73.7M) being the largest components [source: 1291, 1289].
* **Detailed Departmental Budgets:** The section provides granular budget details (personnel, operations, capital) for each department operating within the General Fund [source: 1347-1546].

**Explanation of Figures/Graphs/Tables:**

* **General Fund Operating Position Table (Page 136) [source: 1285, 1286, 1287, 1288]:**
  + **Purpose:** Compares the General Fund's overall financial position across FY 2023 (Actual), FY 2024 (Budgeted & Estimated), and FY 2025 (Adopted).
  + **Content:** Shows total revenues, lists individual interfund transfers (both in and out), calculates total available funds, lists total expenditures, and determines the ending balance. Useful for seeing the net impact of transfers and the overall balance projection.
* **General Fund Expenditures by Department Table (Pages 137-141) [source: 1289-1301]:**
  + **Purpose:** Provides a detailed breakdown of General Fund spending allocated to each city department and their internal divisions/programs.
  + **Content:** Lists departments (Fire, Library, Police, Parks, Public Works, etc.) and their specific operational units, showing expenditure amounts for FY 2023 (Actual), FY 2024 (Budgeted & Estimated), and FY 2025 (Adopted).
  + **Key takeaway:** Shows how the General Fund budget is distributed across different city services and allows year-over-year comparison of departmental spending. Note: Code Compliance is shown with $0 for FY25 as it was moved under Asset Management [source: 1290, 1350].
* **General Fund Revenues by Item Table (Pages 143-146) [source: 1332-1343]:**
  + **Purpose:** Offers a line-item view of all revenue sources contributing to the General Fund.
  + **Content:** Categorizes revenues (Taxes, Licenses/Permits, Service Charges, Franchise Fees, Fines, Leases/Rents, Miscellaneous) and lists specific revenue items within each category (e.g., Ad Valorem Taxes, Building Permits, Electric Utility Franchise Fee, Municipal Court Fines, Landfill Lease). It compares amounts across FY 2023 (Actual), FY 2024 (Budgeted & Estimated), and FY 2025 (Adopted).
  + **Key takeaway:** Provides transparency on where General Fund money comes from, detailing specific fees, taxes, and charges.
* **Departmental Budget/Scorecard/Diversity Pages (Pages 147-194) [source: e.g., 1348, 1353, 1357, etc.]:**
  + **Purpose:** To provide a dedicated overview for each department operating within the General Fund.
  + **Typical Content:** Includes a description of the department's mission, an "At A Glance" summary (positions, budget totals), specific FY 2025 Budget Highlights, references to Business Plan goals, performance metrics (Scorecard), a chart/table on workforce diversity, and tables detailing expenditures by program and category (Personnel, Operating, Capital).
  + **Key takeaway:** These pages offer a deep dive into the budget, activities, and performance of individual city departments funded by general revenues.

# Enterprise Funds

This section details the City of Arlington's Enterprise Funds, which are used for operations financed and run similarly to private businesses, primarily through user charges and fees [source: 1548, 1550]. These funds are intended to be self-supporting [source: 1550]. The City's Enterprise Funds for FY 2025 are the Aviation Fund, the Storm Water Utility Fund, and the Water Utilities Fund [source: 1548, 1549].

1. **Aviation Fund** (Pages 196-198)
   * **Purpose:** Operates the Arlington Municipal Airport, designated as a National Airport, serving general aviation needs including flight training, corporate, cargo, charter, and private flights [source: 1552, 1553]. It houses based aircraft, businesses (like Bell's Flight Test Research Center), and provides Fixed Base Operation (FBO) services such as fuel, hangar storage, and concierge services [source: 1554, 1555].
   * **Budget (FY 2025):** $8.9 million in total expenditures, funded by revenues like fuel sales, hangar rentals, and leases [source: 1559, 1564]. The fund has 26 authorized positions [source: 1559].
   * **Highlights:** Includes funding for an FBO remodel ($307k) and reflects the full-year costs of operating the FBO services in-house, which began in FY 2024 [source: 1559, 1555].
2. **Storm Water Utility Fund** (Pages 199-201)
   * **Purpose:** Responsible for the City's stormwater conveyance systems, protecting surface water quality, reducing flood potential, implementing mitigation projects, inspecting/maintaining infrastructure, and public outreach [source: 1566, 1567, 1569, 1570].
   * **Funding:** Primarily generated through the Stormwater Utility Fee paid by residential and commercial property owners via water bills [source: 1571, 1578].
   * **Budget (FY 2025):** $15.4 million in total expenditures, covering administration, storm water management, and environmental management/education programs [source: 1573, 1577]. The fund has 40 authorized positions [source: 1573].
   * **Highlights:** Includes one-time funding for a tandem dump truck replacement ($300k) and increased recurring funding for debt service costs ($628k), PILOT fees ($60k), and various maintenance/contract costs [source: 1573].
3. **Water Utilities Fund** (Pages 202-206)
   * **Purpose:** Treats and delivers drinking water, collects and disposes of wastewater for Arlington residents, businesses, and wholesale customers [source: 1584]. Also administers billing, water conservation programs, and maintains over 1,400 miles of water mains and 1,200 miles of sewer mains [source: 1585, 1587, 412].
   * **Funding:** Primarily funded through charges for water sales and sewer services [source: 1602, 1603, 1604].
   * **Budget (FY 2025):** $179.4 million in total expenditures, covering administration, operations (field, meter reading), treatment (plants, lab), engineering, customer service, and payments to Trinity River Authority (TRA) and Tarrant Regional Water District (TRWD) [source: 1590, 1597, 1607]. The fund has 246 authorized positions [source: 1590].
   * **Highlights:** Includes funding for 8 new positions (Technicians, Analyst, Engineer), significant increases in payments to TRA ($4.4M) and TRWD ($2.0M), increased debt service ($2.0M), higher chemical costs ($1.6M), and various other operational cost increases. Also includes $1.75M for rebatable arbitrage and $900k for replacement vehicles [source: 1591, 1592, 1593].

**Most Important Points:**

* **Nature of Funds:** Enterprise funds operate like businesses, covering costs primarily through user fees specific to the service provided (airport services, storm water fees, water/sewer charges) [source: 1548, 1550].
* **Services Covered:** These funds manage critical city infrastructure and services: the municipal airport, the storm drainage system, and the water/wastewater system [source: 1549].
* **Self-Sufficiency:** They are designed to be financially self-supporting apart from the general tax base [source: 1550].
* **Budget Sizes (FY 2025):** Water Utilities ($179.4M) is the largest, followed by Storm Water ($15.4M), and Aviation ($8.9M) [source: 1590, 1573, 1559].

**Explanation of Figures/Graphs/Tables:**

* **Departmental Pages (Structure):** Each fund (Aviation, Storm Water, Water) has dedicated pages including:
  + **Narrative:** Describes the department's mission and services [source: e.g., 1552, 1566, 1584].
  + **At A Glance:** Summarizes authorized positions and budget breakdown (Personnel, Operating, Capital) [source: e.g., 1559, 1573, 1590].
  + **Budget Highlights:** Lists key funding changes for FY 2025 [source: e.g., 1559, 1573, 1591].
  + **(Optional Sections):** May include Business Plan Goals, Scorecard, Diversity data (these are often consolidated elsewhere but referenced).
  + **Expenditures Table:** Shows spending by division/program within the fund [source: e.g., 1563, 1577, 1597].
  + **Authorized Positions & Expenditures by Category Table:** Compares FTE counts and spending categories (Personnel, Operating, Capital) over recent years [source: e.g., 1563, 1577, 1597].
* **Operating Position Table (One per fund):** [source: 1564, 1578, 1599, 1602]
  + **Purpose:** Provides the detailed FY 2025 budget for each specific Enterprise Fund.
  + **Content:** Shows the fund's Beginning Balance, lists specific Revenue sources (e.g., Fuel Sales for Aviation [source: 1564], Storm Water Fees [source: 1578], Water/Sewer Charges [source: 1599]), details Interfund Transfers, calculates Total Available Funds, breaks down Expenditures by program/division, and shows the projected Ending Balance.
  + **Key Takeaway:** Offers a comprehensive view of the specific revenues financing each service and how those funds are allocated within the department's operations.

# Special Revenue Funds

This section describes the City's Special Revenue Funds, which are used to account for specific revenue sources legally restricted to expenditures for specified purposes [source: 1609]. These funds often receive dedicated revenue streams like portions of sales tax or direct fees for services [source: 1609]. The funds covered are the Convention & Event Services Fund, the Park Performance Fund, and the Street Maintenance Fund [source: 1608].

1. **Convention & Event Services Fund** (Pages 208-211)
   * **Purpose:** Operates the Arlington Expo Center (including the Esports Stadium Arlington and the Arlington Museum of Art), supports the Arlington Convention & Visitors Bureau (ACVB), manages public events, and funds arts, sister cities, and historic preservation initiatives [source: 1611, 1612, 1620]. Aims to drive economic development, particularly in hospitality and entertainment [source: 1612].
   * **Funding:** Primarily funded by Hotel Occupancy Tax, venue rental/service charges, and leases [source: 1622, 1623, 1624].
   * **Budget (FY 2025):** $16.7 million in total expenditures, covering administration, event services, facility operations, parking, CVB support, and arts/revitalization projects [source: 1616, 1620]. The fund has 30 authorized positions [source: 1616].
   * **Highlights:** Includes carry-forward funding ($2.5M) for facility upgrades, one-time funding for ACVB reserves ($252k) and an automated parking system ($300k), plus increased recurring funding for the Fielder Museum, Arlington Cultural Tourism Council ($125k), Sister Cities ($50k), and Historic Preservation Projects ($1.5M) [source: 1616].
2. **Park Performance Fund** (Pages 212-214)
   * **Purpose:** Accounts for the City's fee-based park and recreation operations, including Athletics, Aquatics, Recreation Centers, Rentals (Lake House, Bob Duncan Center), Golf (Texas Rangers Golf Club, Tierra Verde), and Tennis [source: 1628, 1629]. Focuses on revenue generation and cost recovery [source: 1630].
   * **Funding:** Primarily funded through program fees, rentals, golf green fees, and concessions [source: 1639]. Also receives transfers from the Golf Surcharge Fund and Parks ATF Gas funds [source: 1639, 1640].
   * **Budget (FY 2025):** $20.9 million in total expenditures, covering Golf, Recreation, and Field Maintenance divisions [source: 1632, 1637]. The fund has 96 authorized positions [source: 1632].
   * **Highlights:** Budget reflects cutting 3 vacant positions at Eunice Senior Center, significant budget adjustments for Golf/Food & Beverage operations ($715k increase), increased funding for Golf ($1M from surcharge transfer), and funding for ACTIV center staffing ($760k increase) [source: 1632].
3. **Street Maintenance Fund** (Pages 215-218)
   * **Purpose:** Funds the maintenance of street and traffic infrastructure, including street resurfacing, concrete/sidewalk repair, traffic signal operations/maintenance, streetlight maintenance, and sign/pavement marking maintenance [source: 1641, 1642, 1643, 1645, 1646, 1647, 1648, 1649, 1650]. Also supports emergency operations related to weather [source: 1645].
   * **Funding:** Primarily funded by a dedicated quarter-cent sales tax approved by voters, supplemented by transfers from the General Fund [source: 1644, 1654, 1658, 2320].
   * **Budget (FY 2025):** $37.4 million in total expenditures, covering divisions supported by sales tax and those supported by the General Fund transfer [source: 1651, 1655]. The fund has 92 authorized positions [source: 1651].
   * **Highlights:** Includes significant funding ($3.0M one-time, $3.3M recurring increase) for contracted street maintenance, plus one-time funds for radio replacements ($53k) and a facility remodel ($30k) [source: 1651].

**Most Important Points:**

* **Dedicated Funding:** Special Revenue Funds use specific, often legally restricted, revenue sources (like hotel tax, recreation fees, or a portion of sales tax) for designated purposes [source: 1609].
* **Key Services:** These funds support convention/tourism services, fee-based park programs (especially golf), and essential street/traffic maintenance [source: 1610].
* **Funding Mechanisms:** Highlights diverse funding, including dedicated sales tax (Street Maintenance) [source: 1644], hotel occupancy tax (Convention & Event Services) [source: 1622], and user fees (Park Performance) [source: 1639].

**Explanation of Figures/Graphs/Tables:**

* **Departmental/Fund Pages (Structure):** Similar to Enterprise Funds, each Special Revenue Fund section includes:
  + **Narrative:** Explains the fund's purpose and operations [source: e.g., 1611, 1628, 1641].
  + **At A Glance:** Key stats like positions and budget totals [source: e.g., 1616, 1632, 1651].
  + **Budget Highlights:** Noteworthy FY 2025 funding items [source: e.g., 1616, 1632, 1651].
  + **(Optional Sections):** Business Plan Goals, Scorecard, Diversity Data.
  + **Expenditures Table:** Spending breakdown by program/division [source: e.g., 1620, 1637, 1655].
  + **Authorized Positions & Expenditures by Category Table:** FTE and spending category totals over time [source: e.g., 1621, 1638, 1657].
* **Operating Position Table (One per fund):** [source: 1622, 1639, 1658]
  + **Purpose:** Details the complete FY 2025 budget for the specific Special Revenue Fund.
  + **Content:** Shows Beginning Balance, itemized Revenues (e.g., Occupancy Tax [source: 1622], Golf Fees [source: 1639], Sales Tax [source: 1658]), Interfund Transfers, Total Available Funds, itemized Expenditures by program, and the Ending Balance.
  + **Key Takeaway:** Illustrates how the restricted revenues and transfers align with the specific expenditures allowed for that fund.

# Internal Service Funds

This section covers the City's Internal Service Funds, which account for the financing of goods and services provided by one city department to other departments on a cost-reimbursement basis [source: 1660]. The goal is for these funds to recover their costs through chargebacks to the user departments. The funds included are Communication Services, Document Services, Fleet Services, and Information Technology (IT) Support [source: 1660, 1661].

1. **Communication Services Fund** (Pages 220-222)
   * **Purpose:** Part of the Fire Department, this fund handles public safety dispatch operations (9-1-1) and the installation/maintenance of radio and wireless data systems for public safety [source: 1662, 1663].
   * **Funding:** Revenues come from charges to the Police and Fire departments for these services [source: 1663, 1671].
   * **Budget (FY 2025):** $13.5 million in total expenditures, primarily for personnel costs related to dispatch operations [source: 1665, 1670]. The fund has 113 authorized positions [source: 1665].
   * **Highlights:** Includes recurring funding increases for CAD system maintenance/updates ($114k total), radio system maintenance ($21k), and hosted towed vehicle file fees ($24k, offset by revenue) [source: 1665]. One-time funding of $175k is allocated for a professional services contract [source: 1665].
2. **Document Services Fund** (Pages 223-225)
   * **Purpose:** Part of the Communication & Legislative Affairs Dept., this fund provides city departments with printing, engineering document duplication, mail/courier services, and records management/storage [source: 1672, 1673, 1675].
   * **Funding:** Revenues are derived from charges to departments for these services [source: 1673, 1678]. A transfer from the General Fund also supports the fund [source: 1678].
   * **Budget (FY 2025):** $2.4 million in total expenditures, covering administration, mail services, managed print services, and records management [source: 1675, 1677]. The fund has 5 authorized positions [source: 1675].
   * **Highlights:** No major new initiatives highlighted; budget reflects standard operational costs and adjustments [source: 1675].
3. **Fleet Services Fund** (Pages 226-228)
   * **Purpose:** Part of the Office of Asset Management, this fund manages the City's vehicle fleet, including the service contract for maintenance, vehicle replacement, up-fitting, and fuel [source: 1679, 1680].
   * **Funding:** Supported by charges to user departments for fuel and maintenance/operations, plus contributions for vehicle replacements [source: 1680, 1686].
   * **Budget (FY 2025):** $11.8 million in total expenditures, with major components being vehicle replacements ($4.3M), the maintenance contract, and fuel ($3.0M) [source: 1681, 1685, 1686]. The fund has 2 authorized positions [source: 1681].
   * **Highlights:** Includes funding for a new Admin Analyst position ($70k), vehicle replacements ($450k one-time), fuel tank maintenance ($30k one-time), and an increase in the fleet maintenance contract cost ($383k) [source: 1681].
4. **Information Technology (IT) Support Fund** (Pages 229-231)
   * **Purpose:** Provides city-wide IT services, including infrastructure (network, servers), software services, customer support (Help Desk), IT security, and project management for technology initiatives [source: 1687, 1688, 1689].
   * **Funding:** Revenues come from chargebacks to user departments based on services consumed (e.g., number of computers, software licenses) [source: 1696]. Receives transfers for specific one-time projects [source: 1696].
   * **Budget (FY 2025):** $24.3 million in total expenditures, covering various IT divisions and specific IT projects ($6.1M) [source: 1689, 1694, 1695]. The fund has 67 authorized positions [source: 1689].
   * **Highlights:** Includes funding for a new Operational Technology Security Engineer ($164k, partnership with Water Utilities), significant funding for Enterprise IT Projects ($2.7M new, $2.5M carry-forward), hardware replacements ($75k), Windows 11 deployment ($65k), software/license cost increases ($70k), security tool renewals ($90k), and cloud backups ($95k) [source: 1689, 1690].

**Most Important Points:**

* **Internal Focus:** These funds exist to provide essential support services (dispatch, IT, fleet, mail/printing) *to other City departments* [source: 1660].
* **Cost Recovery Model:** They are primarily funded through chargebacks or cost reimbursements from the departments that utilize their services [source: 1660].
* **Key Services:** Cover critical internal operations: 9-1-1 dispatch and public safety radio (Communication Services), mail and records (Document Services), vehicle purchase and maintenance (Fleet Services), and computer/network/software support (IT Support).
* **IT Project Hub:** The IT Support Fund manages a large portfolio of city-wide technology upgrade projects [source: 1689, 1690].

**Explanation of Figures/Graphs/Tables:**

* **Departmental/Fund Pages (Structure):** Each Internal Service Fund section includes:
  + **Narrative:** Describes the fund's purpose and services [source: e.g., 1662, 1672, 1679, 1687].
  + **At A Glance:** Key stats (positions, budget) [source: e.g., 1665, 1675, 1681, 1689].
  + **Budget Highlights:** FY 2025 funding changes [source: e.g., 1665, 1675, 1681, 1689].
  + **Scorecard:** Performance metrics relevant to the service (e.g., Call answer times [source: 1668], Fleet repair times [source: 1684], IT system uptime [source: 1693]).
  + **Diversity Data:** Workforce demographics [source: e.g., 1666, 1676, 1683, 1691].
  + **Expenditures Table:** Spending breakdown by division/program [source: e.g., 1670, 1677, 1685, 1694].
  + **Authorized Positions & Expenditures by Category Table:** FTEs and spending by category over time [source: e.g., 1670, 1677, 1685, 1695].
* **Operating Position Table (One per fund):** [source: 1671, 1678, 1686, 1696]
  + **Purpose:** Details the FY 2025 budget for the specific Internal Service Fund.
  + **Content:** Shows Beginning Balance, Revenues (often listed as generic "Chargebacks" or specific service sales like "Managed Print Services"), Interfund Transfers (often for specific projects), Total Available Funds, Expenditures by program/service area, and Ending Balance.
  + **Key Takeaway:** Illustrates how charges to other departments cover the operational costs of providing these internal services.

# Debt Service Fund

The Debt Service Fund is used by the City to gather resources for paying the principal and interest on its general long-term debt, specifically debt that isn't financed by proprietary funds like Water or Storm Water [source: 1698]. The fund's main income source is ad valorem (property) taxes [source: 1699]. For FY 2025, the debt service portion of the property tax rate is set at 18.52 cents per $100 of assessed valuation [source: 1700]. Total revenues budgeted for the fund in FY 2025 are approximately $79.7 million, while total expenditures are budgeted at $79.2 million [source: 1701, 1702]. Expenditures primarily cover principal and interest payments on bonds and certificates of obligation, along with related fees [source: 1702].

**Most Important Points:**

* **Purpose:** Manages payments for the City's general long-term debt (excluding debt supported by specific enterprise fund revenues) [source: 1698].
* **Funding Source:** Primarily funded by a dedicated portion of the City's property tax levy [source: 1699]. The FY 2025 debt service tax rate is $0.1852 [source: 1700].
* **Budget:** FY 2025 revenues are budgeted at $79.7 million, and expenditures (mostly principal and interest payments) are $79.2 million [source: 1701, 1702].
* **Expenditure Focus:** The vast majority of the fund's expenditures go towards paying scheduled principal and interest on outstanding general obligation bonds and certificates of obligation [source: 1702, 1705].

**Explanation of Figures/Graphs/Tables:**

* **Page 233 - Debt Service Fund Operating Position Table [source: 1702]:**
  + **What it shows:** This table presents the budget details for the Debt Service Fund, comparing FY 2023 Actuals, FY 2024 Budget and Estimates, and the FY 2025 Adopted Budget.
  + **Content:** It outlines the Beginning Balance, itemizes Revenues (primarily Ad Valorem Taxes, plus bond premiums/proceeds and interest), details Interfund Transfers (reimbursements from other funds for TMRS contributions), calculates Total Available Funds, itemizes Expenditures (Principal/Interest Payments, Issuance Fees, Agent Fees), and shows the projected Ending Balance.
  + **Key takeaway:** It demonstrates how property tax revenue allocated for debt service, along with transfers, covers the City's general debt obligations for the fiscal year.
* **Page 234 - Debt Schedule Tables [source: 1703-1710]:**
  + **What it shows:** This page contains several tables listing specific outstanding debt issues (bonds, certificates of obligation) and the principal and interest amounts due for each during FY 2025.
  + **Content:** The tables are categorized by debt type:
    - General Obligation Bonds and Certificates of Obligation [source: 1703, 1704, 1705]: Lists numerous series, their outstanding balance, and the FY 2025 principal ($53.5M) and interest ($24.8M) payments, totaling $78.3M. These are the primary obligations paid from this Debt Service Fund.
    - Venue Special Tax Revenue Bonds [source: 1706]: Details bonds likely supported by specific venue-related taxes (e.g., hotel, rental car taxes related to the stadiums), showing $31.6M in payments due.
    - Water & Wastewater (WWS) Revenue Bonds [source: 1707, 1708]: Lists bonds supported by Water Utility Fund revenues, showing $33.5M in payments due.
    - Municipal Drainage Utility System Revenue Bonds [source: 1709, 1710]: Lists bonds supported by the Storm Water Utility Fund, showing $6.8M in payments due.
  + **Key takeaway:** These tables provide a detailed schedule of all city debt payments due in FY 2025, specifying which bond issues are being paid down. While all are listed, only the General Obligation and Certificates of Obligation are directly paid from the property-tax-supported Debt Service Fund described on page 233.

# Capital Improvement Program (CIP)

This section describes the City of Arlington's process for planning, funding, and implementing large-scale, long-term capital projects, such as constructing or improving streets, parks, public buildings, and utility infrastructure [source: 1711, 1726, 1728].

The CIP process involves several key stages:

1. **Needs Identification:** Project needs are identified through various channels, including citizen calls, City Council priorities, departmental reviews of inventories and master plans, development requirements, and input from the Citizen’s Bond Committee (CBC) [source: 1712, 1713].
2. **Bond Election:** Based on identified needs, the City holds bond elections (most recently in May 2023, authorizing $278.3 million) to ask voters for authorization to issue debt (primarily General Obligation Bonds) to fund a list of proposed projects [source: 1721, 1722, 1724]. As of the report, $229.4 million in authorization remained from the 2023 election [source: 1725, 1808].
3. **Capital Improvement Plan:** A three- to five-year fiscal plan is developed to prioritize and schedule projects authorized by bond elections, considering timing, city capacity, financial constraints, and operational impacts [source: 1726, 1727, 1728]. This plan is a working document updated annually [source: 1729].
4. **Capital Budget:** An annual capital budget is adopted by the City Council (typically Oct-Mar cycle) [source: 1730, 1733], appropriating funds for specific projects scheduled for that year in the CIP. The Capital Budget Executive Committee (department directors and finance/manager's office representatives) helps prioritize projects for the annual budget [source: 1719, 1734].
5. **Bond Sales:** The City sells bonds annually on the open market to secure the cash needed for the projects included in the adopted Capital Budget [source: 1736, 1737]. The most recent sale mentioned was $181.7 million in May 2024 [source: 1741]. Certificates of Obligation (which don't require voter approval) may also be used, though the City prioritizes voter-approved debt [source: 1738, 2234]. Short-term financing using commercial paper may bridge funding gaps before bonds are sold [source: 1763, 1764].
6. **Debt Service & Retirement:** The City makes annual payments on the principal and interest for previously issued bonds through the Debt Service Fund, funded primarily by a dedicated portion of the property tax rate [source: 1743, 1744]. The City aims for a conservative repayment schedule, typically issuing 20-year debt with an average life of 9 years [source: 1747, 1748].

The Capital Budget and the Operating Budget are interconnected [source: 1751]. The City's property tax rate is split between funding operations (General Fund) and funding debt payments (Debt Service Fund) [source: 1752, 1753]. Furthermore, new capital projects often increase future operating budget needs for maintenance and staffing [source: 1755]. Capital project funds also pay service charges back to operating funds for support like inspections or surveys [source: 1760, 1761].

The City uses specific Capital Project Funds to manage spending for different types of projects, such as Airport, Fire, Library, Municipal Office/IT, Park, Police, Traffic, Stormwater, Street, and Water projects [source: 1809-1832].

**Most Important Points:**

* **CIP Purpose:** A systematic multi-year process for planning and funding major city infrastructure and facilities [source: 1726, 1728].
* **Funding Source:** Primarily relies on voter-approved General Obligation Bonds, repaid via property taxes [source: 1721, 1738, 1743].
* **Citizen Input:** Employs a Citizen's Bond Committee (CBC) to involve residents in identifying and prioritizing needs [source: 1713].
* **Annual Cycle:** While based on multi-year plans and voter authorizations, specific project funding is approved annually through the Capital Budget, tied to annual bond sales [source: 1730, 1731, 1736].
* **Link to Operations:** Capital projects impact the operating budget through debt service payments and future maintenance/operations costs [source: 1751, 1755].
* **Recent Activity:** A $278.3M bond election was approved in May 2023 [source: 1724], and $181.7M in bonds were sold in May 2024 [source: 1741].

**Explanation of Figures/Graphs/Tables:**

* **FY 2024-2028 Capital Budget Tables (Pages 240-242) [source: 1766-1797]:**
  + **Purpose:** These tables outline the *preliminary* five-year spending plan for capital projects funded by General Obligation Bonds, Stormwater Utility funds, and Water Utility funds, respectively.
  + **Content:** They list specific projects (e.g., Fire Station construction, park development, street rebuilds, drainage improvements, water main replacements) and show budgeted amounts for each year from FY 2024 to FY 2028. The source bond year authorization is often noted.
  + **Key Takeaway:** Provides a forward look at planned major investments across different city functions, subject to annual budget adoption.
* **Certificates of Obligation Five Year History Table (Page 243) [source: 1798-1799]:**
  + **Purpose:** Tracks capital projects funded by Certificates of Obligation (non-voter approved debt) over the past five fiscal years.
  + **Content:** Lists projects from FY 2020, showing the amount, cost, status, and dates. Shows no new C.O.s issued for capital projects in FY21-FY24.
* **Bond Election History Tables (Pages 244-245) [source: 1800-1805]:**
  + **Purpose:** Summarize historical voter authorizations for issuing General Obligation Bonds.
  + **Content:** Page 244 lists bond elections from 1994 to 2023 by year, showing the propositions and authorized amounts. Page 245 reorganizes this data to show the total authorized amount by department/purpose across all listed elections.
* **Remaining Bond Issuance Authorization Table & Chart (Page 246) [source: 1806-1808]:**
  + **Purpose:** Shows the status of voter-approved bond authorizations.
  + **Content:** Lists past bond elections, the total amount authorized, the amount used (bonds sold), and the remaining authorization available for future sales. It highlights that the majority of remaining authorization ($229.4M) comes from the May 2023 election [source: 1725]. The chart visually summarizes the used vs. remaining authorization.
* **Capital Project Fund Descriptions (Page 247) [source: 1809-1832]:**
  + **Purpose:** Briefly describes the various fund types used to account for capital project expenditures.
  + **Content:** Lists funds by category (Airport, Fire, Library, etc.) and explains their primary purpose and funding sources (bond proceeds, fees, grants, etc.).
* **FY 2025 Capital Budget Calendar (Page 239) [source: 1765]:**
  + **Purpose:** Outlines the timeline for developing and adopting the *next* fiscal year's Capital Budget (the one adopted in early 2025 for FY 2026 spending, based on the bond sale typically occurring mid-year 2025). *Note: The tables on pages 240-242 show preliminary plans, but the actual FY25 adopted capital budget details would have been finalized earlier in calendar year 2024.*

# Other Budget Information

This section provides various supplementary details related to the FY 2025 budget, including approved and denied funding requests, personnel changes, cost recovery calculations, and information for specific non-appropriated funds [source: 14].

Key subsections include:

* **Approved/Declined Budget Proposals (Pages 249-252):** These pages list specific funding requests submitted by departments during the budget process. Tables detail proposals that were *approved* for funding in FY 2025 (separated by General Fund and Other Funds), indicating the department, description, cost, funding type (recurring, one-time, offset), and any associated Full-Time Equivalent (FTE) positions added [source: 1834, 1846]. There are also tables showing proposals that were *deferred* (often to a future bond election, like fire apparatus) or *declined* [source: 1856, 1857].
* **Budget Proposals Withdrawn/Postponed (Page 253):** Lists proposals initially submitted but later withdrawn by departments [source: 1862].
* **Department Budget Reductions (Pages 254-255):** This table itemizes specific budget cuts made by various departments to meet overall budget targets, showing the department, description, FTE impact (like cutting vacant positions), and the dollar amount reduced [source: 1869].
* **Approved Job Studies (Page 256):** Lists job classification studies approved for FY 2025 [source: 1875].
* **Consolidated and Other Funds Operating Positions (Page 257):** Presents a high-level summary table showing total revenues by type and total expenditures by classification for all City operating funds combined, comparing FY 2023, FY 2024, and FY 2025 [source: 1876].
* **Multi-Family Inspection Program Cost Recovery (Page 266):** Includes a table calculating the cost recovery percentage (93.65%) for the multi-family inspection program by comparing program expenses (direct and indirect) to inspection revenues [source: 1876].
* **Texas Local Government Code Chapter 140.0045 Information (Page 267):** Provides specific expenditure figures for state legislative lobbying ($90k), federal legislative lobbying ($67.75k), and legal advertising ($12k) as required by state law [source: 1986].
* **Specific Fund Summaries (Pages 258-265):** Provides FY 2025 operating position summaries (beginning balance, revenues, expenditures/commitments, ending balance) for several specific, non-appropriated funds:
  + Asset Forfeiture Fund [source: 1878]
  + Gambling Asset Forfeiture Fund [source: 1889]
  + Ambulance Services Liquidated Damages Fund [source: 1896]
  + Innovation / Venture Capital Fund [source: 1905]
  + General Gas Fund [source: 1915]
  + Parks Gas Fund [source: 1924]
  + Airport Gas Fund [source: 1936]
  + Court Technology Fund [source: 1945]

**Most Important Points:**

* **Budget Transparency:** This section provides detailed backup for the main budget, showing specific approved additions, cuts, deferrals, and personnel changes.
* **Approved Initiatives:** Highlights specific new funding items approved across various departments (e.g., funding for Sanford Properties maintenance, Solid Waste Analyst, Purchasing Coordinator, ED Analyst, Historic Preservation Projects, Clean Team, etc.) [source: 1835, 1838, 1840, 1845, 1846, 1850].
* **Budget Constraints:** Details specific reductions and deferrals made necessary by budget constraints, including cuts to vacant positions and postponement of capital items like fire apparatus [source: 1856, 1869].
* **Specific Fund Details:** Offers financial summaries for smaller, special-purpose funds not included in the main operating fund sections.
* **Compliance:** Includes information required by state law regarding specific expenditures [source: 1986] and cost recovery calculations [source: 1876].

**Explanation of Figures/Graphs/Tables:**

* **Budget Proposal Tables (Pages 249-253) [source: 1834-1868]:**
  + **Purpose:** To itemize decisions made on specific departmental funding requests during the budget process.
  + **Content:** Lists are broken down by Approved (General Fund, Other Funds, Deferred to Bond), Declined/Deferred, and Withdrawn/Postponed. Each entry typically shows the Department, Description, FY 2025 Amount, Funding Source (Offset, Recurring, One-time), and FTE impact.
  + **Key Takeaway:** Provides a transparent list of what specific new items were funded, what was cut or delayed, and the associated costs/positions.
* **Department Budget Reductions Table (Pages 254-255) [source: 1869-1874]:**
  + **Purpose:** To detail the specific cuts made to balance the budget.
  + **Content:** Lists reductions by Department, Cost Center, Spend Category, Description (e.g., cut vacant position, reduce supply budget), FTE impact, and FY 2025 Dollar Impact.
  + **Key Takeaway:** Shows where savings were found across the organization.
* **Approved Job Studies Table (Page 256) [source: 1875]:**
  + **Purpose:** Lists job reclassification studies approved.
  + **Content:** Shows Department and Description of the job study.
* **All Funds Summary Table (Page 257) [source: 1876-1877]:**
  + **Purpose:** To show the combined financial picture of all operating funds.
  + **Content:** Aggregates revenues by type (Property Tax, Sales Tax, Charges, etc.) and expenditures by classification (Salaries/Benefits, Supplies/Maintenance, Capital) across all funds, comparing FY23, FY24, and FY25.
  + **Key Takeaway:** Provides city-wide totals for major revenue and spending categories.
* **Specific Fund Operating Position Tables (Pages 258-265) [source: e.g., 1878, 1889, 1896, etc.]:**
  + **Purpose:** To show the FY 2025 budget for smaller, non-appropriated funds with dedicated revenue streams and spending rules (e.g., forfeiture funds, gas royalties, court fees).
  + **Content:** Each table typically shows Beginning Balance, specific Revenues, Expenditures/Commitments, and Ending Balance for that fund.
  + **Key Takeaway:** Details the financial plan for these specialized funds.
* **Multi-Family Inspection Cost Recovery Table (Page 266) [source: 1876]:**
  + **Purpose:** To calculate if the fees charged cover the costs of the program.
  + **Content:** Lists direct and indirect expenses, total program revenue, and calculates the cost recovery percentage.
* **Texas Local Government Code Table (Page 267) [source: 1986]:**
  + **Purpose:** Required disclosure under state law.
  + **Content:** Itemizes expenditures for Lobbying and Legal Advertising for FY23, FY24 Estimate, and FY25 Adopted.

# Appendices

The Appendices section comprises the final part of the budget document and contains a collection of detailed supporting materials, reference documents, required disclosures, and historical data relevant to the FY 2025 budget and the City's operations [source: 14, 1987]. It serves as a repository for granular information that supports the summaries and narratives presented in the main body of the document.

**Most Important Points:**

* **Purpose:** To provide detailed background information, legal documentation, comprehensive lists, policies, definitions, and historical context supporting the FY 2025 budget.
* **Comprehensive Data:** Contains highly detailed lists (like all city positions) and multi-year financial data (forecasts, fund balances).
* **Governing Information:** Includes key documents like the official budget ordinance and the City's financial policies.
* **Reference Material:** Offers a glossary of terms and city facts/figures for better understanding.
* **Historical Context:** Provides past tax rate information and the final update on the previous year's business plan.

**Explanation of Figures/Graphs/Tables (Content of each Appendix):**

The Appendices section is composed of several distinct parts, mostly consisting of text documents, lists, and tables:

* **Adopted Budget Ordinance (Page 268):** The formal legal ordinance passed by the City Council to officially adopt the FY 2025 budget [source: 1987].
* **Adopted Full Time Positions (Pages 269-296):** An extensive multi-page table listing every authorized full-time position within the City government for FY 2025, broken down by department and funding source (General Fund, specific Enterprise/Special Revenue/Internal Service funds, Grants, etc.). It compares position counts across FY 2023, FY 2024, and FY 2025 [source: 1988-2044].
* **Adopted Position Adds & Cuts (Page 288):** A summary table specifically highlighting the positions added and positions eliminated as part of the FY 2025 budget decisions, categorized by fund [source: 2045].
* **Budget Development Calendar (Pages 289-290):** A schedule listing key dates and milestones involved in the creation and adoption process for the FY 2025 budget (from preliminary estimates in Jan 2024 to final adoption in Sept 2024) [source: 2047-2053].
* **Budget Process (Page 291):** A narrative description outlining the steps the City follows for budget preparation, review (including Council planning sessions and City Manager review), public hearings, and adoption [source: 2054-2081].
* **City of Arlington Facts & Figures (Pages 292-297):** A compilation of general information about Arlington, including history, geography, demographics (population trends, race/ethnicity, age, income), housing data, education statistics (AISD, UTA enrollment), economic data (taxable value breakdown, tax levy, top taxpayers, bond ratings), and employment statistics [source: 2082-2091].
* **Comprehensive Financial Forecast (Pages 298-325):** Detailed multi-year financial projections for various city funds, forecasting revenues and expenditures beyond the adopted budget year [source: 2092-2110]. (The specific forecast details are extensive).
* **Financial Policies (Pages 326-334):** Outlines the City's official policies governing its financial operations, covering areas like Accounting/Reporting, Budgeting, Procurement, Investments, Grants, Tax Collection, Reserves, Debt Management, and Disclosure. Includes notes on compliance status for FY 2024 [source: 2111-2267].
* **Fund Accounting Information (Pages 335-336):** Explains the different fund types (Governmental, Proprietary), basis of accounting (Accrual, Modified Accrual), and basis of budgeting used by the City [source: 2268-2304].
* **Fund Structure (Page 337):** A flowchart visually representing the City's different fund categories (Governmental, Proprietary) and the specific funds within each (General, Debt Service, Capital, Special Revenue, Enterprise, Internal Service), along with FY 2025 budgeted expenditure totals for major funds/categories [source: 2305, 2306].
* **Department-Fund Relationships (Page 338):** A matrix visually showing which City departments receive budget allocations from which funds (e.g., Police is primarily in General Fund, Water Utilities is in the Water Utilities Enterprise Fund) [source: 2307-2310].
* **Fund Balances (Page 339):** A table comparing the budgeted ending fund balances for major operating funds between FY 2024 and FY 2025, providing explanations for significant changes (variances >10%) [source: 2311-2324].
* **Glossary of Terms (Pages 340-344):** An alphabetical list defining key terminology used within the budget document (e.g., Ad Valorem Tax, Appropriation, Enterprise Fund, Fiscal Year, General Obligation Bonds) [source: 2325-2423].
* **Tax Information (Pages 345-346):** Provides tables showing a ten-year history of the City's tax rate and levy, and a twenty-year history of the tax rate allocation between the General Fund and Debt Service Fund [source: 2424-2426].
* **Tax Rate Calculation Worksheet (Pages 347-356):** Includes the detailed, multi-page worksheet used to calculate the No-New-Revenue and Voter-Approval tax rates for FY 2025 according to state requirements [source: 2427-2436].
* **FY 2024 4th Quarter Business Plan Update (Pages 357-end):** The complete final progress report for the *previous* fiscal year's (FY 2024) business plan, detailing the status of projects undertaken during that period [source: 2437-3974].