

Memorandum



CITY OF DALLAS

DATE May 30, 2014
TO The Honorable Mayor and Members of the City Council
SUBJECT Financial Forecast Report

The FY 2013-14 Financial Forecast Report based on information through April 2014 is attached and provided for your information. This report reflects an amended General Fund budget based on Council's approved use of contingency reserve funds by CR# 13-1995 on November 12, 2013.

For FY 2013-14, General Fund revenues are projected to be \$11,041,000 above budget and expenditures are projected to be \$8,038,000 above budget. This results in forecast revenues being in excess of forecast expenditures by \$3,004,000.

We will continue to closely monitor revenues and expenditures and keep you informed.



A.C. Gonzalez
City Manager

Attachment

c: Ryan S. Evans, Interim First Assistant City Manager
Jill A. Jordan, P.E., Assistant City Manager
Forest Turner, Assistant City Manager
Joey Zapata, Assistant City Manager
Charles M. Cato, Interim Assistant City Manager
Theresa O' Donnell, Interim Assistant City Manager
Jeanne Chipperfield, Chief Financial Officer
Jack Ireland, Director, Office of Financial Services

**GENERAL FUND
COMPARISON OF FY 2013-14 REVENUES AND EXPENDITURES
AS OF APRIL 30, 2014
(000s)**

<u>ITEM</u>	<u>BUDGET</u>	<u>YEAR TO DATE</u>	<u>YEAR-END FORECAST</u>	<u>BUDGET VS FORECAST VARIANCE</u>
Revenues	\$1,120,748	\$794,804	\$1,131,789	\$11,041
Expenditures	\$1,120,748	\$606,453	\$1,128,786	\$8,038
Net Excess of Revenues Over Expenditures/Transfers	<u>\$0</u>	<u>\$188,351</u>	<u>\$3,004</u>	<u>\$3,004</u>

FINANCIAL FORECAST REPORT
FY 2013-14
AS OF APRIL 30, 2014

GENERAL FUND

Revenues

- Total General Fund revenues are estimated to be \$11,041,000 above budget.
 - Atmos Energy is projected to be \$2,711,000 above budget primarily due to unusually cold winter weather which resulted in higher consumption.
 - Time Warner Cable is projected to be \$435,000 below budget due to a decrease in the number of subscribers.
 - Interest Earned is projected to be \$42,000 below budget due to lower than anticipated interest rates.
 - Intergovernmental revenues are projected to be \$659,000 above budget due to higher than expected payments from Euless and Irving as part of the DFW Airport revenue sharing agreement.
 - Parking Fines is projected to be \$528,000 below budget due to lower ticket issuance as a result of fewer cars parking downtown because of construction and increased use of public transportation.
 - Library revenue is projected to be \$43,000 below budget due to an increase in the usage of e-materials. Fines and late fees are not collected on e-materials as they are electronically recalled on the due date.
 - Street Lighting revenue is projected to be \$90,000 below budget due to a reduction in expenses that are reimbursable by TxDOT.
 - Vital Statistics revenue is projected to be \$145,000 below budget due to a decrease in sales of birth certificates.

Expenditures

- Total General Fund expenditures are estimated to be \$8,038,000 above budget.
 - Street Lighting is projected to be \$1,084,000 below budget primarily due to lower than anticipated power costs for more energy efficient lights.
 - Sustainable Development and Construction is projected to be \$263,000 below budget primarily due to delays in hiring.
 - Trinity Watershed Management is projected to be \$30,000 below budget primarily due to vacancies.
 - The transfer to contingency reserve is projected to be \$2,848,000 above budget primarily to replenish the funds used for the library repairs.
 - The liability reserve transfer is projected to be \$4,843,000 above budget due to an increase in claim activity.

PROPRIETARY FUNDS

- Aviation revenues are projected to be \$5,157,000 above budget due to increased revenue from on-airport lease schedules and improved collections. Aviation expenses are projected to be \$4,972,000 above budget due to an increased transfer to capital construction.
- Convention Center revenues are projected to be \$9,803,000 above budget primarily due to increases in the Hotel Occupancy Tax (HOT), Alcohol Beverage Tax, convention center parking, and contract services as a result of the increase in event bookings. Convention Center expenses are projected to be \$9,764,000 above budget due to water heater replacement, increase in transfers for storage and infrastructure needs, office renovation expenses, the purchase of tables and stage risers, higher than

FINANCIAL FORECAST REPORT
FY 2013-14
AS OF APRIL 30, 2014

anticipated costs for a concession contract, and an increase in the payment to DCVB as a result of the increased HOT revenue.

- Sustainable Development and Construction expenses are projected to be \$1,776,000 below budget primarily due to delays in hiring.
- WRR Municipal Radio revenues are projected to be \$501,000 under budget primarily due to the sale of commercials being less than planned. Expenditures are projected to be \$477,000 under budget due to vacancies and a reduction in sales commission.
- Employee Benefits expenses are projected to be \$82,000 under budget due to vacancies.
- Communication and Information Systems 911 Systems Operations revenues are projected to be \$1,132,000 under budget primarily due to a decline in wireless revenue allocation from the state and a decline in the collections of wireline revenues. Expenses are projected to be \$2,052,000 under budget due to a reduction in the reimbursements to the Police Department and Dallas Fire Rescue.

**GENERAL FUND
FORECAST OF FY 2013-14 REVENUES
AS OF APRIL 30, 2014
(000s)**

	BUDGET	REVENUES YEAR TO DATE	YEAR-END FORECAST	BUDGET VS FORECAST VARIANCE
TAXES				
Ad Valorem Tax	\$483,898	\$477,889	\$485,793	\$1,895
Sales Tax	\$249,565	\$127,243	\$253,768	\$4,203
TOTAL TAXES	\$733,463	\$605,132	\$739,561	\$6,099
FRANCHISE REVENUES				
Oncor Electric	\$50,110	\$40,553	\$50,381	\$271
AT&T	\$13,422	\$3,587	\$13,526	\$104
Atmos Energy	\$11,228	\$3,576	\$13,939	\$2,711
Time Warner Cable	\$6,376	\$1,437	\$5,941	(\$435)
Other	\$20,773	\$5,443	\$21,480	\$708
TOTAL FRANCHISE REVENUES	\$101,908	\$54,596	\$105,267	\$3,359
LICENSES AND PERMITS	\$9,090	\$6,010	\$9,315	\$225
INTEREST EARNED	\$632	\$266	\$591	(\$42)
INTERGOVERNMENTAL	\$6,203	\$6,362	\$6,862	\$659
FINES AND FORFEITURES				
Municipal Court	\$13,779	\$8,538	\$14,014	\$234
Vehicle Towing & Storage	\$6,957	\$3,959	\$6,948	(\$10)
Parking Fines	\$5,070	\$1,224	\$4,542	(\$528)
Red Light Camera Fines	\$6,867	\$0	\$7,037	\$170
Public Library	\$553	\$260	\$510	(\$43)
TOTAL FINES	\$33,227	\$13,981	\$33,051	(\$177)
CHARGES FOR SERVICE				
Sanitation Service	\$62,010	\$37,127	\$62,010	\$0
Parks	\$9,716	\$5,890	\$10,031	\$316
Private Disposal Fees	\$17,694	\$9,089	\$17,666	(\$29)
Emergency Ambulance	\$42,982	\$9,316	\$43,479	\$497
Security Alarm	\$4,500	\$2,575	\$4,522	\$22
Street Lighting	\$1,000	\$227	\$910	(\$90)
Vital Statistics	\$1,581	\$848	\$1,436	(\$145)
Other	\$18,303	\$13,565	\$18,756	\$453
TOTAL CHARGES	\$157,786	\$78,637	\$158,810	\$1,024
INTERFUND REVENUE	\$67,330	\$24,690	\$67,330	\$0
MISCELLANEOUS	\$11,109	\$5,130	\$11,003	(\$106)
TOTAL REVENUES	\$1,120,748	\$794,804	\$1,131,789	\$11,041

**GENERAL FUND
FORECAST OF FY 2013-14 EXPENDITURES
AS OF APRIL 30, 2014
(000s)**

DEPARTMENT	BUDGET	EXPENDITURES YEAR TO DATE	YEAR-END FORECAST	BUDGET VS FORECAST VARIANCE
Building Services	\$25,609	\$16,009	\$25,730	\$121
Business Dev/Procurement Svcs	\$2,654	\$1,399	\$2,654	(\$0)
City Attorney's Office	\$14,106	\$8,356	\$14,579	\$474
City Auditor's Office	\$2,395	\$1,316	\$2,385	(\$9)
City Controller's Office	\$4,471	\$2,567	\$4,466	(\$5)
City Manager's Office	\$1,596	\$895	\$1,565	(\$31)
City Secretary's Office	\$1,783	\$977	\$1,829	\$46
Civil Service	\$2,126	\$1,002	\$2,126	\$1
Code Compliance	\$33,720	\$17,503	\$33,720	\$0
Court Services	\$11,400	\$5,860	\$11,304	(\$97)
Elections	\$1,096	\$50	\$1,096	\$0
Fire	\$219,068	\$122,900	\$220,824	\$1,756
Housing	\$10,883	\$7,683	\$10,868	(\$15)
Human Resources	\$4,081	\$2,504	\$4,072	(\$9)
Independent Audit	\$919	\$0	\$919	\$0
Jail Contract - Lew Sterrett	\$8,714	\$8,714	\$8,714	\$0
Judiciary	\$3,528	\$1,867	\$3,431	(\$96)
Library	\$22,370	\$12,097	\$22,370	\$0
Management Services	\$5,968	\$4,300	\$5,720	(\$248)
Mayor and Council	\$3,911	\$2,141	\$3,846	(\$64)
Non-Departmental	\$41,935	\$10,752	\$40,979	(\$957)
Office of Cultural Affairs	\$16,955	\$8,967	\$16,890	(\$64)
Office of Economic Development	\$1,122	\$1,122	\$1,122	\$0
Office of Financial Services	\$2,886	\$1,266	\$2,866	(\$20)
Park and Recreation	\$78,614	\$46,638	\$78,757	\$142
Police	\$426,401	\$238,020	\$427,391	\$990
Public Works	\$7,121	\$5,377	\$6,939	(\$182)
Sanitation Services	\$74,399	\$34,396	\$74,399	\$0
Street Lighting	\$19,201	\$9,584	\$18,118	(\$1,084)
Street Services	\$61,742	\$30,491	\$61,734	(\$8)
Sustainable Dev/Construction	\$1,788	\$1,394	\$1,525	(\$263)
Trinity Watershed Management	\$661	\$307	\$631	(\$30)
RESERVES AND TRANSFERS				
Contingency Reserve	\$400	\$0	\$3,248	\$2,848
Liability/Claim Fund	\$5,088	\$0	\$9,931	\$4,843
Salary and Benefit Reserve	\$2,036	\$0	\$2,036	\$0
TOTAL EXPENDITURES	\$1,120,748	\$606,453	\$1,128,786	\$8,038

PROPRIETARY FUNDS
FORECAST OF FY 2013-14 REVENUES AND EXPENDITURES
AS OF APRIL 30, 2014
(000s)

DEPARTMENT	BUDGET	REVENUES AND EXPENDITURES YEAR TO DATE	YEAR-END FORECAST	BUDGET VS FORECAST VARIANCE
Aviation				
Revenues	\$61,184	\$36,247	\$66,341	\$5,157
Expenses	\$61,184	\$34,651	\$66,156	\$4,972
Net Excess of Revenues Over Expenses/Transfer	<u>\$0</u>	<u>\$1,597</u>	<u>\$185</u>	<u>\$185</u>
Convention Center				
Revenues	\$65,308	\$38,095	\$75,111	\$9,803
Expenses	\$65,307	\$32,617	\$75,071	\$9,764
Net Excess of Revenues Over Expenses/Transfer	<u>\$1</u>	<u>\$5,478</u>	<u>\$40</u>	<u>\$39</u>
Sustainable Dev/Construction				
Revenues	\$26,780	\$15,169	\$26,809	\$29
Expenses	\$25,262	\$11,293	\$23,486	(\$1,776)
Net Excess of Revenues Over Expenses/Transfer	<u>\$1,518</u>	<u>\$3,876</u>	<u>\$3,323</u>	<u>\$1,804</u>
Municipal Radio Fund				
Revenues	\$2,409	\$1,139	\$1,908	(\$501)
Expenses	\$2,379	\$973	\$1,903	(\$477)
Net Excess of Revenues Over Expenses/Transfer	<u>\$29</u>	<u>\$165</u>	<u>\$6</u>	<u>(\$24)</u>
Water Utilities				
Revenues	\$595,315	\$308,715	\$585,521	(\$9,794)
Expenses	\$595,315	\$300,595	\$580,909	(\$14,406)
Net Excess of Revenues Over Expenses/Transfer	<u>\$0</u>	<u>\$8,120</u>	<u>\$4,612</u>	<u>\$4,612</u>
Communication & Information Svcs.				
Revenues	\$58,765	\$32,126	\$58,822	\$57
Expenses	\$61,459	\$36,331	\$59,770	(\$1,689)
Net Excess of Revenues Over Expenses/Transfer	<u>(\$2,695)</u>	<u>(\$4,206)</u>	<u>(\$949)</u>	<u>\$1,746</u>

PROPRIETARY FUNDS
FORECAST OF FY 2013-14 REVENUES AND EXPENDITURES
AS OF APRIL 30, 2014
(000s)

DEPARTMENT	BUDGET	REVENUES AND EXPENDITURES YEAR TO DATE	YEAR-END FORECAST	BUDGET VS FORECAST VARIANCE
Equipment Services				
Revenues	\$54,212	\$17,044	\$54,169	(\$43)
Expenses	<u>\$54,212</u>	<u>\$25,459</u>	<u>\$54,117</u>	<u>(\$95)</u>
Net Excess of Revenues Over Expenses/Transfer	<u>\$0</u>	<u>(\$8,415)</u>	<u>\$52</u>	<u>\$52</u>
Express Business				
Revenues	\$4,117	\$2,072	\$3,980	(\$137)
Expenses	<u>\$3,812</u>	<u>\$1,840</u>	<u>\$3,812</u>	<u>\$0</u>
Net Excess of Revenues Over Expenses/Transfer	<u>\$305</u>	<u>\$231</u>	<u>\$168</u>	<u>(\$137)</u>

OTHER FUNDS
FORECAST OF FY 2013-14 REVENUES AND EXPENDITURES
AS OF APRIL 30, 2014
(000s)

DEPARTMENT	BUDGET	REVENUES AND EXPENDITURES YEAR TO DATE	YEAR-END FORECAST	BUDGET VS FORECAST VARIANCE
Employee Benefits	\$1,339	\$326	\$1,257	(\$82)
Risk Management	\$2,441	\$1,136	\$2,414	(\$27)
9-1-1 System Operations				
Revenues	\$14,046	\$7,010	\$12,915	(\$1,132)
Expenses	<u>\$19,758</u>	<u>\$3,396</u>	<u>\$17,706</u>	<u>(\$2,052)</u>
Net Excess of Revenues Over Expenses/Transfer	<u>(\$5,712)</u>	<u>\$3,614</u>	<u>(\$4,792)</u>	<u>\$920</u>
Storm Water Drainage				
Revenues	\$50,111	\$29,786	\$50,329	\$217
Expenses	<u>\$55,011</u>	<u>\$16,262</u>	<u>\$54,611</u>	<u>(\$400)</u>
Net Excess of Revenues Over Expenses/Transfer	<u>(\$4,900)</u>	<u>\$13,524</u>	<u>(\$4,283)</u>	<u>\$617</u>

**DEBT SERVICE FUND
FORECAST OF FY 2012-13 REVENUES AND EXPENDITURES
AS OF APRIL 30, 2014
(000s)**

DEBT SERVICE	BUDGET	EXPENDITURES AND REVENUES YEAR TO DATE	YEAR-END FORECAST	BUDGET VS FORECAST VARIANCE
Beginning Balance	\$5,027	\$0	\$5,292	\$264
Revenues	\$233,212	\$202,273	\$233,972	\$760
Expenses	\$234,511	\$181,926	\$234,354	(\$157)
Ending Balance	\$3,729	\$20,347	\$4,910	\$1,181

CONTINGENCY RESERVE STATUS

Beginning Balance October 1, 2013	\$5,300,000
Budgeted Transfer In	<u>\$400,000</u>
FY 2013-14 Available Funds	\$5,700,000
Equipment & Building Services - Emergency repairs at the J. Erik Jonsson Central Library as a result of a sewer pipe burst (November 12, 2013, CR# 13-1995)	(\$2,348,103)
Replenishment and increase of contingency funds	\$2,848,103
Balance as of April 30, 2014	<u><u>\$6,200,000</u></u>

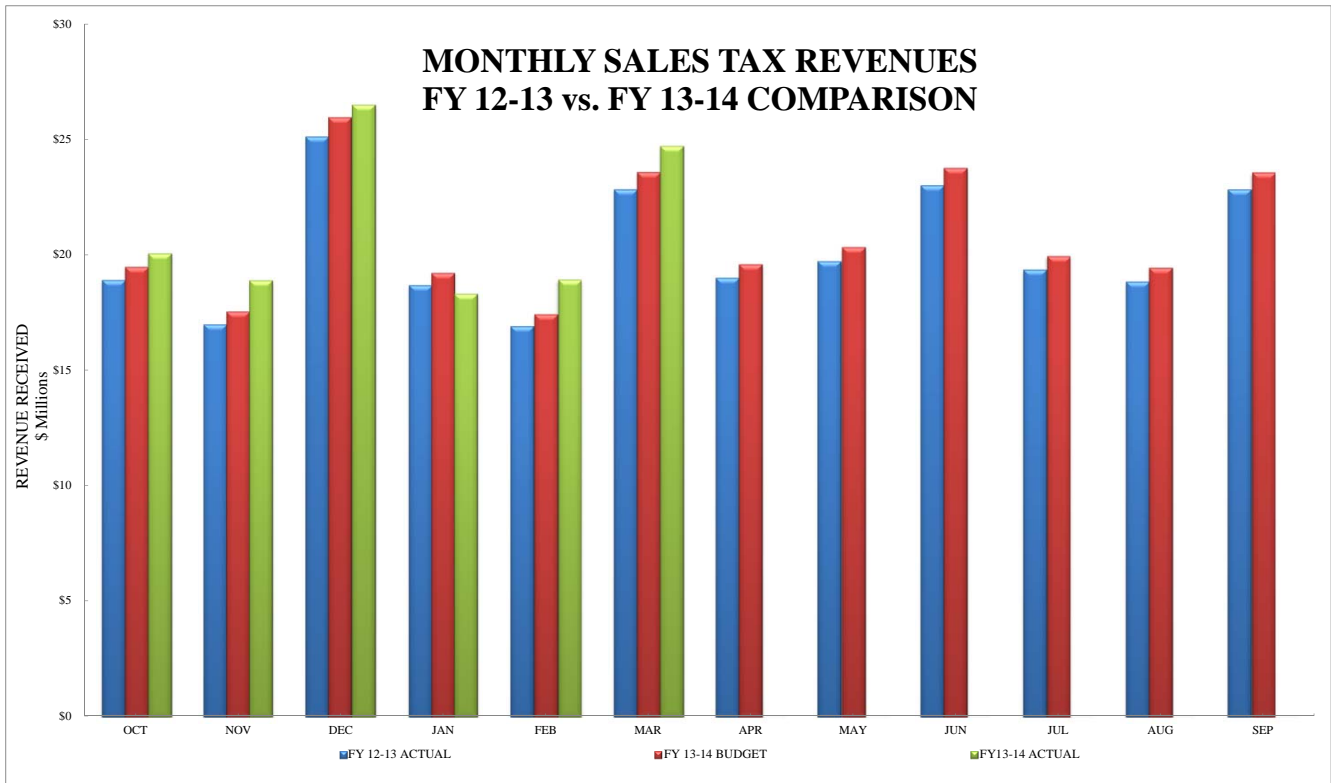
LIABILITY/CLAIMS FUND

Beginning Balance October 1, 2013	\$1,903,284
Revised Budgeted Revenue	<u>\$11,511,373</u>
FY 2013-14 Available Funds	\$13,414,657
Paid October 2013	(\$624,425)
Paid November 2013	(\$426,920)
Paid December 2013	(\$1,846,332)
Paid January 2014	(\$317,321)
Paid February 2014	(\$332,674)
Paid March 2014	(\$233,864)
Paid April 2014	(\$2,420,518)
Balance as of April 30, 2014	<u><u>\$7,212,603</u></u>

SALES TAX

as of March 2014

	ACTUAL FY 2012-13	BUDGET FY 2013-14	ACTUAL FY 2013-14	YTD VARIANCE FY 13-14 ACT. VS. FY 12-13 ACT.		YTD VARIANCE FY 13-14 ACTUAL VS. BUDGET	
				DOLLARS	PERCENT	DOLLARS	PERCENT
OCT	\$18,909,571	\$19,469,547	\$20,061,677	\$1,152,106	6.1%	\$592,130	3.0%
NOV	16,954,555	17,498,613	18,852,710	1,898,155	11.2%	1,354,097	7.7%
DEC	25,113,531	25,940,249	26,481,621	1,368,090	5.4%	541,372	2.1%
JAN	18,640,007	19,175,626	18,271,632	(368,375)	-2.0%	(903,994)	-4.7%
FEB	16,860,157	17,384,976	18,878,147	2,017,990	12.0%	1,493,171	8.6%
MAR	22,819,012	23,570,356	24,696,838	1,877,826	8.2%	1,126,482	4.8%
APR	18,991,012	19,570,345					
MAY	19,720,602	20,330,987					
JUN	23,000,521	23,756,265					
JUL	19,328,989	19,924,006					
AUG	18,805,897	19,406,369					
SEP	22,802,286	23,537,667					
TOTAL	\$241,946,140	\$249,565,006	\$127,242,625	\$7,945,792	6.7%	\$4,203,258	3.4%



**GENERAL FUND
HISTORICAL REVENUE COMPARISON
AS OF APRIL
(000s)**

	FY 2011-12			FY 2012-13			FY 2013-14		
	FINAL BUDGET	YEAR TO DATE	YEAR-END ACTUAL*	FINAL BUDGET	YEAR TO DATE	YEAR-END FORECAST**	AMENDED BUDGET	YEAR TO DATE	YEAR-END FORECAST***
TAXES									
Ad Valorem Tax	\$434,638	\$431,186	\$439,212	\$451,489	\$444,805	\$450,615	\$483,898	\$477,889	\$485,793
Sales Tax	\$215,508	\$129,351	\$229,577	\$231,463	\$119,297	\$241,592	\$249,565	\$127,243	\$253,768
TOTAL TAXES	\$650,147	\$560,538	\$668,789	\$682,952	\$564,102	\$692,207	\$733,463	\$605,132	\$739,561
FRANCHISE REVENUES									
Oncor Electric	\$51,097	\$40,070	\$52,466	\$49,323	\$39,428	\$51,139	\$50,110	\$40,553	\$50,381
AT&T	\$16,515	\$4,209	\$16,392	\$14,875	\$3,913	\$15,037	\$13,422	\$3,587	\$13,526
Atmos Energy	\$11,474	\$7,133	\$10,444	\$11,174	\$2,963	\$10,984	\$11,228	\$3,576	\$13,939
Time Warner Cable	\$6,170	\$2,716	\$6,440	\$6,170	\$1,580	\$6,391	\$6,376	\$1,437	\$5,941
Other	\$17,212	\$4,586	\$18,345	\$18,096	\$4,919	\$19,463	\$20,773	\$5,443	\$21,480
TOTAL FRANCHISE REVENUES	\$102,469	\$58,714	\$104,087	\$99,639	\$52,802	\$103,015	\$101,908	\$54,596	\$105,267
LICENSES AND PERMITS	\$9,747	\$6,162	\$9,771	\$9,808	\$6,166	\$9,984	\$9,090	\$6,010	\$9,315
INTEREST EARNED	\$914	\$717	\$1,127	\$755	\$458	\$738	\$632	\$266	\$591
INTERGOVERNMENTAL	\$5,430	\$5,757	\$6,427	\$5,589	\$5,463	\$6,464	\$6,203	\$6,362	\$6,862
FINES AND FORFEITURES									
Municipal Court	\$17,822	\$8,474	\$15,241	\$16,540	\$8,437	\$15,052	\$13,779	\$8,538	\$14,014
Vehicle Towing & Storage	\$7,874	\$4,179	\$6,938	\$7,678	\$3,919	\$6,831	\$6,957	\$3,959	\$6,948
Parking Fines	\$5,793	\$1,927	\$5,047	\$5,962	\$1,763	\$4,770	\$5,070	\$1,224	\$4,542
Red Light Camera Fines	\$7,276	\$0	\$7,322	\$6,867	\$0	\$6,985	\$6,867	\$0	\$7,037
Public Library	\$603	\$305	\$533	\$603	\$305	\$518	\$553	\$260	\$510
TOTAL FINES	\$39,368	\$14,885	\$35,081	\$37,650	\$14,423	\$34,155	\$33,227	\$13,981	\$33,051
CHARGES FOR SERVICE									
Sanitation Service	\$59,922	\$35,451	\$60,538	\$59,838	\$35,836	\$61,344	\$62,010	\$37,127	\$62,010
Parks	\$7,321	\$4,056	\$8,766	\$8,629	\$5,513	\$9,860	\$9,716	\$5,890	\$10,031
Private Disposal Fees	\$18,336	\$10,589	\$19,663	\$18,864	\$10,161	\$18,844	\$17,694	\$9,089	\$17,666
Emergency Ambulance	\$20,063	\$8,095	\$16,684	\$20,207	\$8,062	\$20,759	\$42,982	\$9,316	\$43,479
Security Alarm	\$4,155	\$2,618	\$4,593	\$4,231	\$2,559	\$4,450	\$4,500	\$2,575	\$4,522
Street Lighting	\$1,493	\$296	\$965	\$1,200	\$288	\$1,447	\$1,000	\$227	\$910
Vital Statistics	\$1,563	\$877	\$1,563	\$1,492	\$884	\$1,581	\$1,581	\$848	\$1,436
Other	\$18,756	\$13,105	\$17,376	\$17,729	\$11,394	\$18,668	\$18,303	\$13,565	\$18,756
TOTAL CHARGES	\$131,610	\$75,086	\$130,148	\$132,190	\$74,695	\$136,952	\$157,786	\$78,637	\$158,810
INTERFUND REVENUE	\$60,584	\$26,679	\$45,572	\$60,410	\$14,717	\$46,710	\$67,330	\$24,690	\$67,330
MISCELLANEOUS	\$12,516	\$6,142	\$12,769	\$12,311	\$6,389	\$11,664	\$11,109	\$5,130	\$11,003
TOTAL REVENUES	\$1,012,786	\$754,679	\$1,013,770	\$1,041,303	\$739,216	\$1,041,889	\$1,120,748	\$794,804	\$1,131,789

* Based on Actual FY 2011-12 year end revenues

** Estimates based on revenues through August 2013

*** Estimates based on revenues through April 2014

**GENERAL FUND
HISTORICAL EXPENDITURE COMPARISON
AS OF APRIL
(000s)**

<u>DEPARTMENT</u>	<u>FY 2011-12</u>			<u>FY 2012-13</u>			<u>FY 2013-14</u>		
	<u>FINAL BUDGET</u>	<u>YEAR TO DATE</u>	<u>YEAR-END ACTUAL*</u>	<u>FINAL BUDGET</u>	<u>YEAR TO DATE</u>	<u>YEAR-END FORECAST**</u>	<u>AMENDED BUDGET</u>	<u>YEAR TO DATE</u>	<u>YEAR-END FORECAST***</u>
Building Services	\$18,180	\$11,446	\$18,083	\$22,602	\$12,377	\$22,599	\$25,609	\$16,009	\$25,730
Business Dev/Procurement Svcs	\$2,116	\$1,156	\$2,086	\$2,410	\$1,318	\$2,403	\$2,654	\$1,399	\$2,654
City Attorney's Office	\$10,754	\$5,640	\$10,741	\$12,915	\$7,265	\$12,888	\$14,106	\$8,356	\$14,579
City Auditor's Office	\$2,067	\$1,102	\$2,030	\$2,180	\$1,151	\$2,085	\$2,395	\$1,316	\$2,385
City Controller's Office	\$3,613	\$1,902	\$3,485	\$4,066	\$2,341	\$3,998	\$4,471	\$2,567	\$4,466
City Manager's Office	\$1,635	\$1,097	\$1,628	\$1,509	\$1,127	\$1,448	\$1,596	\$895	\$1,565
City Secretary's Office	\$1,514	\$1,097	\$1,500	\$1,758	\$1,000	\$1,718	\$1,783	\$977	\$1,829
Civil Service	\$1,459	\$738	\$1,374	\$1,829	\$969	\$1,821	\$2,126	\$1,002	\$2,126
Code Compliance	\$28,045	\$13,479	\$27,795	\$30,663	\$16,868	\$30,663	\$33,720	\$17,503	\$33,720
Court Services	\$10,693	\$5,403	\$10,666	\$10,854	\$5,726	\$10,918	\$11,400	\$5,860	\$11,304
Elections	\$1,239	\$57	\$1,133	\$1,120	\$488	\$1,119	\$1,096	\$50	\$1,096
Fire	\$206,958	\$118,111	\$206,691	\$207,275	\$121,166	\$205,922	\$219,068	\$122,900	\$220,824
Housing	\$8,097	\$6,547	\$8,076	\$9,516	\$7,716	\$9,502	\$10,883	\$7,683	\$10,868
Human Resources	\$3,491	\$1,868	\$3,151	\$3,752	\$2,232	\$3,710	\$4,081	\$2,504	\$4,072
Independent Audit	\$937	\$0	\$937	\$903	\$0	\$903	\$919	\$0	\$919
Jail Contract - Lew Sterrett	\$7,852	\$7,852	\$7,852	\$8,229	\$8,229	\$8,229	\$8,714	\$8,714	\$8,714
Judiciary	\$3,077	\$1,581	\$3,006	\$3,286	\$1,875	\$3,153	\$3,528	\$1,867	\$3,431
Library	\$18,462	\$10,512	\$18,111	\$20,295	\$11,121	\$20,147	\$22,370	\$12,097	\$22,370
Management Services	\$3,455	\$2,529	\$3,339	\$4,646	\$3,535	\$4,448	\$5,968	\$4,300	\$5,720
Mayor and Council	\$3,624	\$1,833	\$3,527	\$3,864	\$2,099	\$3,748	\$3,911	\$2,141	\$3,846
Non-Departmental	\$31,147	\$20,919	\$28,592	\$33,239	\$23,426	\$32,479	\$41,935	\$10,752	\$40,979
Office of Cultural Affairs	\$13,895	\$8,642	\$13,083	\$16,025	\$10,268	\$15,853	\$16,955	\$8,967	\$16,890
Office of Economic Development	\$657	\$603	\$647	\$760	\$757	\$760	\$1,122	\$1,122	\$1,122
Office of Financial Services	\$1,776	\$703	\$1,521	\$2,147	\$951	\$2,129	\$2,886	\$1,266	\$2,866
Park and Recreation	\$66,636	\$38,684	\$66,281	\$73,442	\$43,875	\$73,367	\$78,614	\$46,638	\$78,757
Police	\$399,406	\$212,489	\$398,795	\$402,252	\$224,076	\$401,923	\$426,401	\$238,020	\$427,391
Public Works	\$5,015	\$3,626	\$4,775	\$5,279	\$4,665	\$5,036	\$7,121	\$5,377	\$6,939
Sanitation Services	\$74,535	\$34,837	\$73,537	\$73,596	\$34,073	\$73,586	\$74,399	\$34,396	\$74,399
Street Lighting	\$18,084	\$9,050	\$16,979	\$18,318	\$9,125	\$18,082	\$19,201	\$9,584	\$18,118
Street Services	\$53,645	\$26,527	\$53,629	\$57,262	\$29,765	\$57,260	\$61,742	\$30,491	\$61,734
Sustainable Dev/Construction	\$1,204	\$1,158	\$1,004	\$1,238	\$1,144	\$1,199	\$1,788	\$1,394	\$1,525
Trinity Watershed Management	\$272	\$248	\$265	\$244	\$244	\$244	\$661	\$307	\$631
RESERVES AND TRANSFERS									
Contingency Reserve	\$1,663	\$0	\$1,663	\$200	\$0	\$200	\$400	\$0	\$3,248
Liability/Claim Fund	\$5,288	\$0	\$5,288	\$3,630	\$0	\$3,630	\$5,088	\$0	\$9,931
Salary and Benefit Reserve	\$2,295	\$0	\$0	\$0	\$0	\$773	\$2,036	\$0	\$2,036
EXPENDITURES	\$1,012,786	\$551,436	\$1,001,271	\$1,041,303	\$590,974	\$1,037,945	\$1,120,748	\$606,453	\$1,128,786

* Based on Actual FY 2011-12 year end expenditures

**Estimates based on expenditures through August 2013

*** Estimates based on expenditures through April 2014