

Memorandum



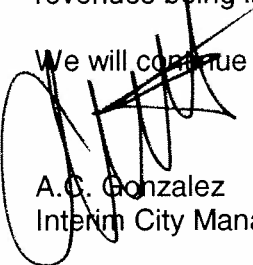
CITY OF DALLAS

DATE August 30, 2013
TO The Honorable Mayor and Members of the City Council
SUBJECT Financial Forecast Report

The FY 2012-13 Financial Forecast Report based on information through July 2013 is attached and provided for your information.

For FY 2012-13, General Fund revenues are projected to be \$1,575,000 above budget and expenditures are projected to be \$2,565,000 below budget. This results in forecast revenues being in excess of forecast expenditures by \$4,140,000.

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


A.C. Gonzalez
Interim 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 2012-13 REVENUES AND EXPENDITURES
AS OF JULY 31, 2013
(000s)**

<u>ITEM</u>	<u>BUDGET</u>	<u>YEAR TO DATE</u>	<u>YEAR-END FORECAST</u>	<u>BUDGET VS FORECAST VARIANCE</u>
Revenues	\$1,041,303	\$902,983	\$1,042,878	\$1,575
Expenditures	\$1,041,303	\$848,942	\$1,038,738	(\$2,565)
Net Excess of Revenues Over Expenditures/Transfers	<u>\$0</u>	<u>\$54,041</u>	<u>\$4,140</u>	<u>\$4,140</u>

**FINANCIAL FORECAST REPORT
FY 2012-13
AS OF JULY 31, 2013**

GENERAL FUND

Revenues

- Total General Fund revenues are estimated to be \$1,575,000 above budget.
 - Atmos franchise revenues are projected to be \$720,000 below budget due to lower commodity prices and unusually warm winter weather which resulted in less consumption.
 - Intergovernmental revenues are projected to be \$874,000 above budget primarily due to higher than expected payments from the city of Euless as part of the DFW Airport revenue sharing agreement.
 - Municipal Court revenues are projected to be \$1,486,000 below budget primarily as a result of a decrease in the number of citations being written.
 - Vehicle Towing and Storage fees are projected to be \$890,000 below budget primarily due to a decrease in the number of tows resulting from arrests and an increase in the number of tows conducted by the County Sheriff's Office resulting in cars being towed to other auto pounds.
 - Parking Fines are projected to be \$1,068,000 below budget due to lower ticket issuance as a result of fewer cars parking downtown because of construction and increased use of alternative public transportation.
 - Park and Recreation revenue is projected to be \$557,000 above budget primarily due to revenue associated with special events at the GEXA Energy Pavilion at Fair Park and higher than expected revenues from contract classes.
 - Street Lighting revenue is projected to be \$247,000 above budget due to a higher than expected reimbursement from TxDOT for the re-lamping of freeway lights.
 - Other charges for service are projected to be \$1,112,000 above budget due to an increase in requests for Fire Prevention Inspections, increased gas royalties at the landfill, and parking lot/meter fees.
 - Interfund revenue is projected to be \$10,900,000 below budget due to deferred transfers from internal City funds.

Expenditures

- Total General Fund expenditures are estimated to be \$2,565,000 below budget.
 - Court Services is projected to be \$995,000 below budget primarily due to vacancies.
 - Non-Departmental is projected to be \$3,920,000 below budget due to savings related to the sales tax audit, unemployment expenses, TIF expenses, contract wrecker services, and the master lease program.
 - Public Works and Transportation is projected to be \$502,000 below budget due to vacancies.
 - Sustainable Development and Construction is projected to be \$129,000 below budget primarily due to delays in hiring.

PROPRIETARY FUNDS

- Aviation revenues are projected to be \$7,302,000 above budget primarily due to additional landing fee collections related to the Love Field Modernization Project. Aviation is projected to be \$2,595,000 over budget primarily due to an accrued expenditure for debt payment that is due in November 2013.

FINANCIAL FORECAST REPORT
FY 2012-13
AS OF JULY 31, 2013

- Convention and Event Services revenues are projected to be \$10,151,000 over budget and expenditures are projected to be \$9,496,000 over budget. The overruns are primarily due to the addition of a smart pay parking system in Lot C, an increase in revenue received related to the Alcohol Beverage Tax, an increase in the transfer to capital construction fund, and three unbudgeted events: Bristol Meyers Squibb Diabetes National Sales Meeting, International Air-conditioning Heating Refrigeration Exposition, and a Keller-Williams nationwide meeting of realtors.
- Sustainable Development and Construction expenses are projected to be \$1,753,000 under budget primarily due to delays in hiring. Revenues are projected to be \$2,758,000 over budget due to the increase in building permits as a result of increased construction.
- WRR Municipal Radio revenues are projected to be \$611,000 under budget primarily due to the sale of commercials being less than planned. Expenditures are projected to be \$605,000 under budget primarily due to a reduction in the sales commission costs and other expenses which are driven by advertisement sales.
- Equipment Services revenues and expenditures are projected to be \$3,429,000 and \$3,515,000 over budget respectively. The expense overruns are primarily due to increased costs for parts, additional usage of towing, and additional paint/body repairs. Increased expenses will be charged back to user departments which accounts for the increased revenue in Equipment Services.
- Express Business Center revenues are projected to be \$348,000 under budget and expenses are projected to be \$248,000 under budget primarily due to a reduction in postage sales.
- 911 System Operations revenues are projected to be \$1,427,000 over budget due to higher than anticipated wireline revenues.
- Employee Benefits is projected to be \$145,000 under budget due to lower than expected expenses related to the Wellness Program.
- Risk Management is projected to be \$164,000 over budget due to higher than budgeted personnel expenses.
- Storm Water Drainage expenses are projected to be \$3,780,000 over budget due to a higher than budgeted transfer to the Capital Construction Fund.

**GENERAL FUND
FORECAST OF FY 2012-13 REVENUES
AS OF JULY 31, 2013
(000s)**

	<u>BUDGET</u>	<u>REVENUES YEAR TO DATE</u>	<u>YEAR-END FORECAST</u>	<u>BUDGET VS FORECAST VARIANCE</u>
TAXES				
Ad Valorem Tax	\$451,489	\$449,606	\$451,643	\$154
Sales Tax	\$231,463	\$188,009	\$241,592	\$10,129
TOTAL TAXES	\$682,952	\$637,615	\$693,235	\$10,283
FRANCHISE REVENUES				
Oncor Electric	\$49,323	\$51,139	\$51,139	\$1,816
AT&T	\$14,875	\$7,740	\$14,982	\$107
Atmos Energy	\$11,174	\$7,255	\$10,454	(\$720)
Time Warner Cable	\$6,170	\$3,165	\$6,225	\$55
Other	\$18,096	\$9,429	\$18,853	\$757
TOTAL FRANCHISE REVENUES	\$99,639	\$78,727	\$101,653	\$2,015
LICENSES AND PERMITS	\$9,808	\$8,416	\$9,507	(\$301)
INTEREST EARNED	\$755	\$688	\$738	(\$17)
INTERGOVERNMENTAL	\$5,589	\$5,629	\$6,463	\$874
FINES AND FORFEITURES				
Municipal Court	\$16,540	\$11,995	\$15,054	(\$1,486)
Vehicle Towing & Storage	\$7,678	\$5,657	\$6,788	(\$890)
Parking Fines	\$5,962	\$2,932	\$4,894	(\$1,068)
Red Light Camera Fines	\$6,867	\$0	\$6,985	\$117
Public Library	\$603	\$440	\$548	(\$55)
TOTAL FINES	\$37,650	\$21,023	\$34,268	(\$3,382)
CHARGES FOR SERVICE				
Sanitation Service	\$59,838	\$50,812	\$60,736	\$898
Parks	\$8,629	\$8,199	\$9,187	\$557
Private Disposal Fees	\$18,864	\$14,639	\$18,985	\$121
Emergency Ambulance	\$20,207	\$15,529	\$20,457	\$250
Security Alarm	\$4,231	\$3,723	\$4,500	\$269
Street Lighting	\$1,200	\$838	\$1,447	\$247
Vital Statistics	\$1,492	\$1,291	\$1,581	\$89
Other	\$17,729	\$15,064	\$18,841	\$1,112
TOTAL CHARGES	\$132,190	\$110,095	\$135,733	\$3,543
INTERFUND REVENUE	\$60,410	\$30,484	\$49,510	(\$10,900)
MISCELLANEOUS	\$12,311	\$10,306	\$11,769	(\$541)
TOTAL REVENUES	\$1,041,303	\$902,983	\$1,042,878	\$1,575

**GENERAL FUND
FORECAST OF FY 2012-13 EXPENDITURES
AS OF JULY 31, 2013
(000s)**

DEPARTMENT	BUDGET	EXPENDITURES YEAR TO DATE	YEAR-END FORECAST	BUDGET VS FORECAST VARIANCE
Building Services	\$22,102	\$17,229	\$22,569	\$467
Business Dev/Procurement Svcs	\$2,410	\$1,788	\$2,403	(\$7)
City Attorney's Office	\$12,800	\$10,437	\$12,873	\$73
City Auditor's Office	\$2,180	\$1,663	\$2,083	(\$97)
City Controller's Office	\$4,176	\$3,329	\$3,983	(\$193)
City Manager's Office	\$1,509	\$1,456	\$1,499	(\$9)
City Secretary's Office	\$1,743	\$1,432	\$1,741	(\$1)
Civil Service	\$1,814	\$1,407	\$1,813	(\$2)
Code Compliance	\$30,428	\$24,003	\$30,567	\$138
Court Services	\$11,519	\$8,178	\$10,524	(\$995)
Elections	\$1,120	\$1,001	\$1,119	(\$0)
Fire	\$203,432	\$175,998	\$205,303	\$1,871
Housing	\$9,176	\$8,875	\$9,479	\$304
Human Resources	\$3,802	\$3,083	\$3,713	(\$89)
Independent Audit	\$803	\$0	\$903	\$100
Jail Contract - Lew Sterrett	\$8,229	\$8,229	\$8,229	\$0
Judiciary	\$3,286	\$2,660	\$3,153	(\$134)
Library	\$20,295	\$15,734	\$20,221	(\$74)
Management Services	\$4,646	\$3,831	\$4,596	(\$50)
Mayor and Council	\$3,864	\$2,528	\$3,749	(\$115)
Non-Departmental	\$36,539	\$26,000	\$32,618	(\$3,920)
Office of Cultural Affairs	\$16,025	\$12,641	\$15,965	(\$60)
Office of Economic Development	\$760	\$1,152	\$760	\$0
Office of Financial Services	\$2,147	\$1,397	\$2,134	(\$13)
Park and Recreation	\$73,342	\$62,659	\$73,274	(\$69)
Police	\$402,002	\$333,759	\$401,911	(\$90)
Public Works and Transportation	\$5,659	\$5,266	\$5,157	(\$502)
Sanitation Services	\$73,596	\$50,677	\$73,594	(\$3)
Street Lighting	\$19,058	\$14,578	\$18,242	(\$816)
Street Services	\$57,262	\$46,400	\$57,260	(\$2)
Sustainable Dev/Construction	\$1,328	\$1,322	\$1,199	(\$129)
Trinity Watershed Management	\$244	\$229	\$244	(\$1)
RESERVES AND TRANSFERS				
Contingency Reserve	\$200	\$0	\$200	\$0
Liability Reserve/Claim Fund	\$1,779	\$0	\$3,630	\$1,851
Salary and Benefit Reserve	\$2,030	\$0	\$2,030	\$0
TOTAL EXPENDITURES	\$1,041,303	\$848,942	\$1,038,738	(\$2,565)

PROPRIETARY FUNDS
FORECAST OF FY 2012-13 REVENUES AND EXPENDITURES
AS OF JULY 31, 2013
(000s)

DEPARTMENT	BUDGET	REVENUES AND EXPENDITURES YEAR TO DATE	YEAR-END FORECAST	BUDGET VS FORECAST VARIANCE
Aviation				
Revenues	\$49,074	\$41,621	\$56,376	\$7,302
Expenses	\$49,074	\$36,299	\$51,668	\$2,595
Net Excess of Revenues Over Expenses/Transfer	<u>\$0</u>	<u>\$5,322</u>	<u>\$4,707</u>	<u>\$4,707</u>
Convention Center				
Revenues	\$59,332	\$52,766	\$69,483	\$10,151
Expenses	\$59,332	\$46,874	\$68,827	\$9,496
Net Excess of Revenues Over Expenses/Transfer	<u>\$0</u>	<u>\$5,892</u>	<u>\$655</u>	<u>\$655</u>
Sustainable Dev/Construction				
Revenues	\$23,243	\$21,906	\$26,000	\$2,758
Expenses	\$23,171	\$16,075	\$21,418	(\$1,753)
Net Excess of Revenues Over Expenses/Transfer	<u>\$72</u>	<u>\$5,831</u>	<u>\$4,583</u>	<u>\$4,510</u>
Municipal Radio Fund				
Revenues	\$2,625	\$1,730	\$2,015	(\$611)
Expenses	\$2,599	\$1,647	\$1,995	(\$605)
Net Excess of Revenues Over Expenses/Transfer	<u>\$26</u>	<u>\$83</u>	<u>\$20</u>	<u>(\$6)</u>
Water Utilities				
Revenues	\$563,964	\$436,576	\$552,805	(\$11,159)
Expenses	\$563,964	\$393,510	\$552,805	(\$11,159)
Net Excess of Revenues Over Expenses/Transfer	<u>\$0</u>	<u>\$43,067</u>	<u>\$0</u>	<u>\$0</u>
Communication & Information Svcs.				
Revenues	\$46,172	\$35,577	\$44,808	(\$1,364)
Expenses	\$54,643	\$41,970	\$53,446	(\$1,198)
Net Excess of Revenues Over Expenses/Transfer	<u>(\$8,471)</u>	<u>(\$6,393)</u>	<u>(\$8,637)</u>	<u>(\$167)</u>

PROPRIETARY FUNDS
FORECAST OF FY 2012-13 REVENUES AND EXPENDITURES
AS OF JULY 31, 2013
(000s)

DEPARTMENT	BUDGET	REVENUES AND EXPENDITURES YEAR TO DATE	YEAR-END FORECAST	BUDGET VS FORECAST VARIANCE
Equipment Services				
Revenues	\$49,529	\$33,173	\$52,958	\$3,429
Expenses	\$49,443	\$35,942	\$52,958	\$3,515
Net Excess of Revenues Over Expenses/Transfer	<u>\$86</u>	<u>(\$2,769)</u>	<u>\$0</u>	<u>(\$86)</u>
Express Business				
Revenues	\$4,119	\$2,940	\$3,772	(\$348)
Expenses	\$3,813	\$2,598	\$3,564	(\$248)
Net Excess of Revenues Over Expenses/Transfer	<u>\$307</u>	<u>\$342</u>	<u>\$207</u>	<u>(\$99)</u>

OTHER FUNDS
FORECAST OF FY 2012-13 REVENUES AND EXPENDITURES
AS OF JULY 31, 2013
(000s)

DEPARTMENT	BUDGET	REVENUES AND EXPENDITURES YEAR TO DATE	YEAR-END FORECAST	BUDGET VS FORECAST VARIANCE
Employee Benefits	\$1,015	\$411	\$871	(\$145)
Risk Management	\$1,810	\$1,743	\$1,974	\$164
9-1-1 System Operations				
Revenues	\$13,170	\$11,362	\$11,743	(\$1,427)
Expenses	\$18,230	\$10,342	\$17,635	(\$596)
Net Excess of Revenues Over Expenses/Transfer	<u>(\$5,060)</u>	<u>\$1,020</u>	<u>(\$5,891)</u>	<u>(\$831)</u>
Storm Water Drainage				
Revenues	\$49,746	\$43,604	\$50,300	\$554
Expenses	\$53,846	\$32,143	\$57,626	\$3,780
Net Excess of Revenues Over Expenses/Transfer	<u>(\$4,100)</u>	<u>\$11,462</u>	<u>(\$7,326)</u>	<u>(\$3,226)</u>

**DEBT SERVICE FUND
FORECAST OF FY 2012-13 REVENUES AND EXPENDITURES
AS OF JULY 31, 2013
(000s)**

DEBT SERVICE	BUDGET	EXPENDITURES AND REVENUES YEAR TO DATE	YEAR-END FORECAST	BUDGET VS FORECAST VARIANCE
Beginning Balance	\$5,233	\$0	\$6,362	\$1,129
Revenues	\$233,008	\$224,376	\$232,934	(\$74)
Expenses	<u>\$233,285</u>	<u>\$183,157</u>	<u>\$233,197</u>	<u>(\$88)</u>
Ending Balance	<u><u>\$4,955</u></u>	<u><u>\$41,219</u></u>	<u><u>\$6,099</u></u>	<u><u>\$1,144</u></u>

CONTINGENCY RESERVE STATUS

Beginning Balance October 1, 2012	\$5,100,000
Budgeted Transfer In	\$200,000
Balance as of July 31, 2013	<u>\$5,300,000</u>

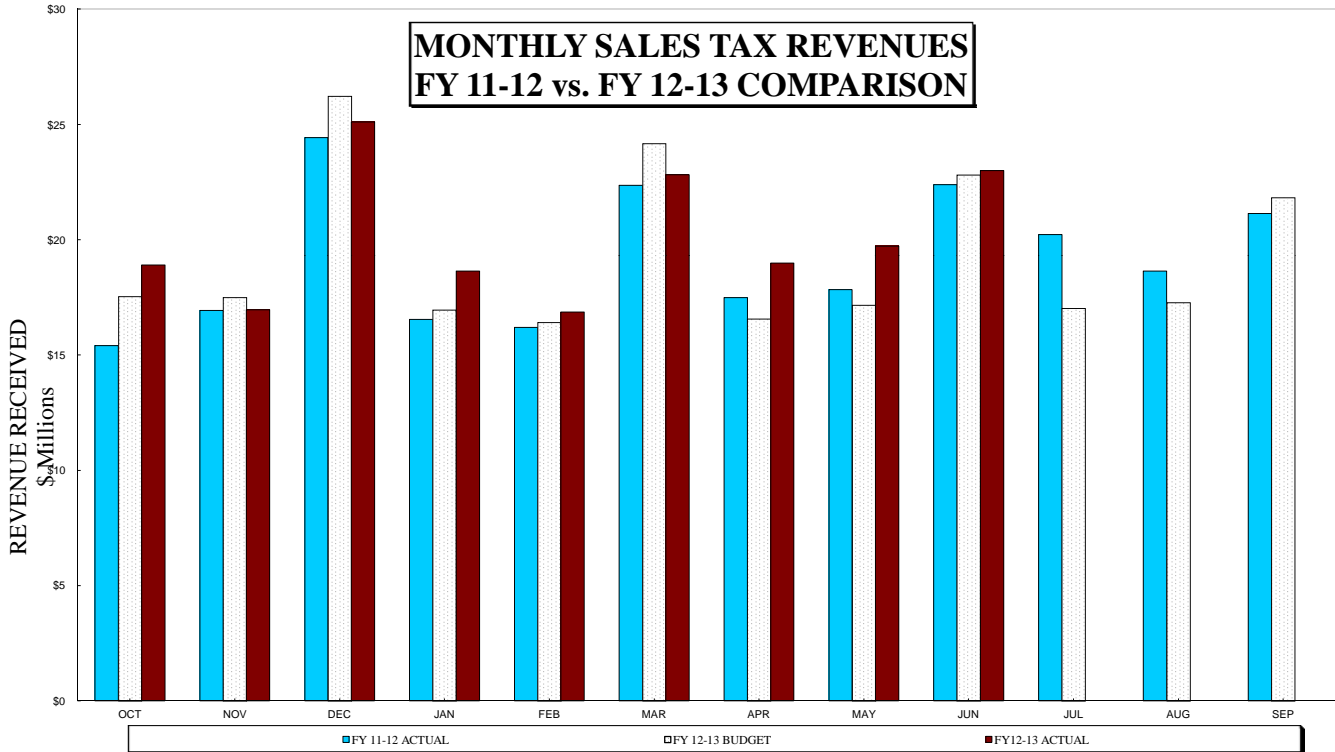
LIABILITY/CLAIMS FUND

Beginning Balance October 1, 2012	\$4,295,717
Revised Budgeted Revenue	<u>\$5,526,300</u>
FY 2012-13 Available Funds	\$9,822,017
Paid October 2012	(\$928,543)
Paid November 2012	(\$711,014)
Paid December 2012	(\$483,467)
Paid January 2013	(\$324,095)
Paid February 2013	(\$386,353)
Paid March 2013	(\$640,937)
Paid April 2013	(\$220,048)
Paid May 2013	(\$870,029)
Paid June 2013	(\$603,823)
Paid July 2012	(\$954,172)
Balance as of July 31, 2013	<u>\$3,699,536</u>

SALES TAX

as of June 2013

	ACTUAL FY 2011-12	BUDGET FY 2012-13	ACTUAL FY 2012-13	YTD VARIANCE FY 12-13 ACT. VS. FY 11-12 ACT.		YTD VARIANCE FY 12-13 ACTUAL VS. BUDGET	
				DOLLARS	PERCENT	DOLLARS	PERCENT
OCT	\$15,401,765	\$17,542,004	\$18,909,571	\$3,507,806	22.8%	\$1,367,567	7.8%
NOV	16,931,117	17,495,657	16,954,555	23,438	0.1%	(541,102)	-3.1%
DEC	24,429,551	26,220,175	25,113,531	683,980	2.8%	(1,106,644)	-4.2%
JAN	16,540,783	16,954,266	18,640,007	2,099,224	12.7%	1,685,741	9.9%
FEB	16,195,414	16,418,404	16,860,157	664,743	4.1%	441,753	2.7%
MAR	22,362,792	24,175,756	22,819,012	456,220	2.0%	(1,356,744)	-5.6%
APR	17,489,176	16,567,636	18,991,012	1,501,836	8.6%	2,423,376	14.6%
MAY	17,840,445	17,165,800	19,720,602	1,880,157	10.5%	2,554,802	14.9%
JUN	22,383,001	22,804,133	23,000,521	617,520	2.8%	196,388	0.9%
JUL	20,223,678	17,025,086					
AUG	18,639,347	17,268,947					
SEP	21,140,086	21,825,304					
TOTAL	\$229,577,155	\$231,463,168	\$181,008,968	\$11,434,924	6.7%	\$5,665,137	3.2%



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

	FY 2010-11		FY 2011-12		FY 2012-13	
	YEAR TO DATE	YEAR-END ACTUAL	YEAR TO DATE	YEAR-END ACTUAL	YEAR TO DATE	YEAR-END FORECAST
TAXES						
Ad Valorem Tax	\$438,649	\$440,922	\$437,351	\$439,212	\$449,606	\$451,643
Sales Tax	\$138,705	\$215,893	\$169,574	\$229,577	\$188,009	\$241,592
TOTAL TAXES	\$577,354	\$656,815	\$606,925	\$668,789	\$637,615	\$693,235
FRANCHISE REVENUES						
Oncor Electric	\$38,767	\$50,798	\$52,466	\$52,466	\$51,139	\$51,139
AT&T	\$9,087	\$17,777	\$8,335	\$16,392	\$7,740	\$14,982
Atmos Energy	\$10,061	\$12,120	\$7,133	\$10,444	\$7,255	\$10,454
Time Warner Cable	\$4,754	\$6,059	\$4,361	\$6,440	\$3,165	\$6,225
Other	\$8,386	\$16,634	\$10,298	\$18,345	\$9,429	\$18,853
TOTAL FRANCHISE REVENUES	\$71,055	\$103,387	\$82,592	\$104,087	\$78,727	\$101,653
LICENSES AND PERMITS	\$8,050	\$9,292	\$8,361	\$9,771	\$8,416	\$9,507
INTEREST EARNED	\$937	\$1,153	\$1,066	\$1,127	\$688	\$738
INTERGOVERNMENTAL	\$5,345	\$5,494	\$6,096	\$6,427	\$5,629	\$6,463
FINES AND FORFEITURES						
Municipal Court	\$12,982	\$15,640	\$11,993	\$15,241	\$11,995	\$15,054
Vehicle Towing & Storage	\$6,033	\$7,384	\$5,838	\$6,938	\$5,657	\$6,788
Parking Fines	\$3,668	\$5,569	\$3,060	\$5,047	\$2,932	\$4,894
Red Light Camera Fines	\$0	\$6,868	\$0	\$7,322	\$0	\$6,985
Public Library	\$459	\$549	\$443	\$533	\$440	\$548
TOTAL FINES	\$23,142	\$36,010	\$21,333	\$35,081	\$21,023	\$34,268
CHARGES FOR SERVICE						
Sanitation Service	\$50,864	\$59,869	\$51,443	\$60,538	\$50,812	\$60,736
Parks	\$7,040	\$8,349	\$7,468	\$8,766	\$8,199	\$9,187
Private Disposal Fees	\$13,492	\$17,725	\$16,290	\$19,663	\$14,639	\$18,985
Emergency Ambulance	\$10,397	\$13,793	\$8,513	\$16,684	\$15,529	\$20,457
Security Alarm	\$3,493	\$4,175	\$3,676	\$4,593	\$3,723	\$4,500
Street Lighting	\$919	\$1,539	\$635	\$965	\$838	\$1,447
Vital Statistics	\$1,319	\$1,617	\$1,293	\$1,563	\$1,291	\$1,581
Other	\$16,645	\$16,580	\$14,987	\$17,376	\$15,064	\$18,841
TOTAL CHARGES	\$104,169	\$123,647	\$104,306	\$130,148	\$110,095	\$135,733
INTERFUND REVENUE	\$32,080	\$44,948	\$33,774	\$45,572	\$30,484	\$49,510
MISCELLANEOUS	\$12,847	\$19,477	\$10,006	\$12,769	\$10,306	\$11,769
TOTAL REVENUES	\$834,979	\$1,000,224	\$874,458	\$1,013,770	\$902,983	\$1,042,878

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

<u>DEPARTMENT</u>	<u>FY 2010-11</u>		<u>FY 2011-12</u>		<u>FY 2012-13</u>	
	<u>YEAR TO DATE</u>	<u>YEAR-END ACTUAL</u>	<u>YEAR TO DATE</u>	<u>YEAR-END ACTUAL</u>	<u>YEAR TO DATE</u>	<u>YEAR-END FORECAST</u>
Building Services	\$17,926	\$20,806	\$14,832	\$18,083	\$17,229	\$22,569
Business Dev/Procurement Svcs	\$1,592	\$2,035	\$1,672	\$2,086	\$1,788	\$2,403
City Attorney's Office	\$7,812	\$9,684	\$8,513	\$10,741	\$10,437	\$12,873
City Auditor's Office	\$1,645	\$2,077	\$1,659	\$2,030	\$1,663	\$2,083
City Controller's Office	\$2,749	\$3,245	\$3,007	\$3,485	\$3,329	\$3,983
City Manager's Office	\$1,441	\$1,567	\$1,482	\$1,628	\$1,456	\$1,499
City Secretary's Office	\$1,322	\$1,624	\$1,193	\$1,500	\$1,432	\$1,741
Civil Service	\$851	\$1,070	\$1,115	\$1,374	\$1,407	\$1,813
Code Compliance	\$20,276	\$26,325	\$21,149	\$27,795	\$24,003	\$30,567
Court Services	\$8,008	\$10,175	\$7,989	\$10,666	\$8,178	\$10,524
Elections	\$2,372	\$2,786	\$75	\$1,133	\$1,001	\$1,119
Fire	\$161,070	\$197,774	\$173,066	\$206,691	\$175,998	\$205,303
Housing	\$6,581	\$7,489	\$7,881	\$8,076	\$8,875	\$9,479
Human Resources	\$2,422	\$2,935	\$2,675	\$3,151	\$3,083	\$3,713
Independent Audit	\$0	\$1,072	\$0	\$937	\$0	\$903
Jail Contract - Lew Sterrett	\$8,116	\$8,116	\$3,926	\$7,852	\$8,229	\$8,229
Judiciary	\$2,758	\$2,755	\$2,487	\$3,006	\$2,660	\$3,153
Library	\$15,798	\$19,485	\$14,656	\$18,111	\$15,734	\$20,221
Management Services	\$2,566	\$2,539	\$2,936	\$3,339	\$3,831	\$4,596
Mayor and Council	\$2,738	\$3,434	\$2,814	\$3,527	\$2,528	\$3,749
Non-Departmental	\$28,900	\$33,763	\$23,674	\$28,592	\$26,000	\$32,618
Office of Cultural Affairs	\$10,242	\$12,581	\$11,022	\$13,083	\$12,641	\$15,965
Office of Economic Development	\$433	\$555	\$627	\$647	\$1,152	\$760
Office of Financial Services	\$1,050	\$1,395	\$1,075	\$1,521	\$1,397	\$2,134
Park and Recreation	\$56,750	\$63,993	\$56,475	\$66,281	\$62,659	\$73,274
Police	\$313,673	\$399,297	\$315,803	\$398,795	\$333,759	\$401,911
Public Works	\$13,800	\$12,016	\$4,782	\$4,775	\$5,266	\$5,157
Sanitation Services	\$58,139	\$70,907	\$56,842	\$73,537	\$50,677	\$73,594
Street Lighting	\$13,259	\$17,228	\$14,269	\$16,979	\$14,578	\$18,242
Street Services	\$32,096	\$48,862	\$41,343	\$53,629	\$46,400	\$57,260
Sustainable Dev/Construction	\$904	\$571	\$1,264	\$1,004	\$1,322	\$1,199
Trinity Watershed Management	\$55	\$357	\$244	\$265	\$229	\$244
 <u>RESERVES AND TRANSFERS</u>						
Contingency Reserve	\$0	\$3,646	\$0	\$1,663	\$0	\$200
Liability Reserve/Claim Fund	\$0	\$6,569	\$0	\$5,288	\$0	\$3,630
Salary and Benefit Reserve	\$0	\$0	\$0	\$0	\$0	\$2,030
 EXPENDITURES	 \$797,344	 \$998,732	 \$800,550	 \$1,001,271	 \$848,942	 \$1,038,738