

# Memorandum



CITY OF DALLAS

DATE October 17, 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 August 2014 is attached and provided for your information. This report reflects amended budgets based on appropriation adjustments approved by Council on September 10, 2014.

For FY 2013-14, General Fund revenues are projected to be \$3.3m above budget and expenditures are projected to be \$3.7m below budget. This results in forecast revenues being in excess of forecast expenditures by \$6.9m.

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

A handwritten signature in black ink, appearing to read 'A.C. Gonzalez', written over a rectangular box.

A.C. Gonzalez  
City Manager

## Attachment

- c: Ryan S. Evans, First Assistant City Manager
- Jill A. Jordan, P.E., Assistant City Manager
- Joey Zapata, Assistant City Manager
- Eric D. Campbell, Assistant City Manager
- Mark McDaniel, 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 AUGUST 31, 2014  
(000s)**

<u>ITEM</u>	<u>AMENDED BUDGET*</u>	<u>YEAR TO DATE</u>	<u>YEAR-END FORECAST</u>	<u>BUDGET VS FORECAST VARIANCE</u>
Revenues	\$1,130,581	\$1,035,944	\$1,133,847	\$3,266
Expenditures	\$1,130,581	\$976,968	\$1,126,929	(\$3,651)
Net Excess of Revenues Over Expenditures/Transfers	<u>\$0</u>	<u>\$58,976</u>	<u>\$6,917</u>	<u>\$6,917</u>

\*Note: FY 2013-14 budget was amended by the city council on September 10, 2014 by Ordinance No. 29438.

**FINANCIAL FORECAST REPORT  
FY 2013-14  
AS OF AUGUST 31, 2014**

**GENERAL FUND**

**Revenues**

- Total General Fund revenues are estimated to be \$3,266,000 above budget.
  - Atmos Energy is projected to be \$2,874,000 above budget primarily due to cooler winter and spring weather which resulted in higher natural gas consumption.
  - Time Warner Cable is projected to be \$407,000 below budget due to a decrease in the number of subscribers.
  - Licenses and Permits revenues are projected to be \$684,000 above budget primarily due to an increase in taxi cab permits and licenses granted for use of the public rights-of-way.
  - Interest Earned is projected to be \$42,000 above budget due to higher than anticipated interest rates.
  - Intergovernmental revenues are projected to be \$685,000 above budget due to higher than expected payments from Euless and Irving as part of the DFW Airport revenue sharing agreement.
  - Municipal Court revenues are projected to be \$1,045,000 above budget due to one-time revenue related to an accounting adjustment.
  - Parking Fines are projected to be \$1,081,000 below budget due to increased use of parking lots and reduced ticket issuance due in part to increased compliance as a result of pay by phone meters.
  - Red Light Camera Fines are projected to be \$524,000 above budget due to an increase in the capture rate of license plates from red light cameras.
  - Library revenue is projected to be \$82,000 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.
  - Parks revenues are projected to be \$1,051,000 above budget primarily due to higher than anticipated demand for contract classes and athletic field rentals.
  - Private Disposal Fees are projected to be \$1,595,000 above budget due to increased landfill activities due in part to the spring storm.
  - Street Lighting revenue is projected to be \$335,000 below budget due to a reduction in expenses that are reimbursable by TxDOT.
  - Interfund revenue is projected to be \$6,582,000 below budget primarily due to deferred transfers from internal City funds.

**Expenditures**

- Total General Fund expenditures are estimated to be \$3,651,000 below budget.
  - Sustainable Development and Construction is projected to be \$114,000 below budget primarily due to delays in hiring.
  - Trinity Watershed Management is projected to be \$82,000 below budget primarily due to vacancies.

**FINANCIAL FORECAST REPORT**  
**FY 2013-14**  
**AS OF AUGUST 31, 2014**

**PROPRIETARY FUNDS**

- Sustainable Development and Construction expenses are projected to be \$2,083,000 below budget primarily due to delays in hiring.
- WRR Municipal Radio revenues are projected to be \$496,000 under budget primarily due to the sale of commercials being less than planned. Expenditures are projected to be \$472,000 under budget due to vacancies and a reduction in sales commission.
- Water Utilities revenue is projected to be \$28,550,000 under budget primarily due to reduced demand for treated water.
- Employee Benefits expenses are projected to be \$388,000 under budget primarily as a result of lower than expected costs for outside legal consulting related to the Affordable Care Act.
- Communication and Information Systems 911 Systems Operations revenues are projected to be \$896,000 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 \$4,902,000 under budget primarily 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 AUGUST 31, 2014  
(000s)**

	<b>AMENDED BUDGET*</b>	<b>REVENUES YEAR TO DATE</b>	<b>YEAR-END FORECAST</b>	<b>BUDGET VS FORECAST VARIANCE</b>
<b>TAXES</b>				
Ad Valorem Tax	\$483,898	\$482,562	\$484,244	\$346
Sales Tax	\$255,519	\$231,440	\$255,519	\$0
<b>TOTAL TAXES</b>	<b>\$739,417</b>	<b>\$714,003</b>	<b>\$739,763</b>	<b>\$346</b>
<b>FRANCHISE REVENUES</b>				
Oncor Electric	\$51,110	\$52,472	\$52,472	\$1,362
AT&T	\$13,422	\$10,456	\$13,640	\$219
Atmos Energy	\$12,228	\$10,039	\$15,102	\$2,874
Time Warner Cable	\$6,376	\$4,491	\$5,969	(\$407)
Other	\$20,773	\$17,726	\$21,301	\$528
<b>TOTAL FRANCHISE REVENUES</b>	<b>\$103,908</b>	<b>\$95,184</b>	<b>\$108,484</b>	<b>\$4,575</b>
<b>LICENSES AND PERMITS</b>	<b>\$9,090</b>	<b>\$8,840</b>	<b>\$9,774</b>	<b>\$684</b>
<b>INTEREST EARNED</b>	<b>\$632</b>	<b>\$647</b>	<b>\$675</b>	<b>\$42</b>
<b>INTERGOVERNMENTAL</b>	<b>\$6,203</b>	<b>\$6,887</b>	<b>\$6,887</b>	<b>\$685</b>
<b>FINES AND FORFEITURES</b>				
Municipal Court	\$13,779	\$13,467	\$14,824	\$1,045
Vehicle Towing & Storage	\$6,957	\$6,364	\$6,941	(\$16)
Parking Fines	\$5,070	\$2,399	\$3,989	(\$1,081)
Red Light Camera Fines	\$6,867	\$0	\$7,391	\$524
Public Library	\$553	\$419	\$471	(\$82)
<b>TOTAL FINES</b>	<b>\$33,227</b>	<b>\$22,649</b>	<b>\$33,616</b>	<b>\$389</b>
<b>CHARGES FOR SERVICE</b>				
Sanitation Service	\$62,010	\$58,232	\$62,148	\$138
Parks	\$9,716	\$10,038	\$10,767	\$1,051
Private Disposal Fees	\$17,694	\$16,684	\$19,289	\$1,595
Emergency Ambulance	\$42,982	\$24,566	\$43,367	\$386
Security Alarm	\$4,500	\$4,104	\$4,570	\$70
Street Lighting	\$1,000	\$492	\$665	(\$335)
Vital Statistics	\$1,581	\$1,420	\$1,530	(\$51)
Other	\$20,182	\$19,600	\$20,242	\$60
<b>TOTAL CHARGES</b>	<b>\$159,665</b>	<b>\$135,136</b>	<b>\$162,579</b>	<b>\$2,914</b>
<b>INTERFUND REVENUE</b>	<b>\$67,330</b>	<b>\$42,431</b>	<b>\$60,748</b>	<b>(\$6,582)</b>
<b>MISCELLANEOUS</b>	<b>\$11,109</b>	<b>\$10,166</b>	<b>\$11,321</b>	<b>\$213</b>
<b>TOTAL REVENUES</b>	<b>\$1,130,581</b>	<b>\$1,035,944</b>	<b>\$1,133,847</b>	<b>\$3,266</b>

\*Note: FY 2013-14 budget was amended by the city council on September 10, 2014 by Ordinance No. 29438.

**GENERAL FUND  
FORECAST OF FY 2013-14 EXPENDITURES  
AS OF AUGUST 31, 2014  
(000s)**

<b>DEPARTMENT</b>	<b>AMENDED BUDGET*</b>	<b>EXPENDITURES YEAR TO DATE</b>	<b>YEAR-END FORECAST</b>	<b>BUDGET VS FORECAST VARIANCE</b>
Building Services	\$25,709	\$23,403	\$25,682	(\$27)
Business Dev/Procurement Svcs	\$2,654	\$2,166	\$2,644	(\$10)
City Attorney's Office	\$14,456	\$12,685	\$14,427	(\$29)
City Auditor's Office	\$2,391	\$2,055	\$2,376	(\$15)
City Controller's Office	\$4,471	\$3,878	\$4,459	(\$13)
City Manager's Office	\$1,596	\$1,396	\$1,596	(\$0)
City Secretary's Office	\$1,848	\$1,543	\$1,834	(\$14)
Civil Service	\$2,126	\$1,601	\$2,076	(\$50)
Code Compliance	\$33,720	\$27,595	\$33,042	(\$679)
Court Services	\$11,325	\$9,415	\$11,216	(\$109)
Elections	\$1,096	\$76	\$1,096	\$0
Fire	\$221,718	\$198,753	\$221,263	(\$455)
Housing	\$11,373	\$9,967	\$11,360	(\$13)
Human Resources	\$4,121	\$3,580	\$4,121	\$0
Independent Audit	\$919	\$0	\$919	\$0
Jail Contract - Lew Sterrett	\$8,714	\$8,714	\$8,714	\$0
Judiciary	\$3,528	\$2,910	\$3,406	(\$121)
Library	\$22,370	\$19,485	\$22,365	(\$5)
Management Services	\$5,568	\$5,320	\$5,320	(\$248)
Mayor and Council	\$3,911	\$3,375	\$3,878	(\$33)
Non-Departmental	\$38,455	\$34,646	\$37,836	(\$620)
Office of Cultural Affairs	\$16,916	\$15,027	\$16,914	(\$2)
Office of Economic Development	\$1,122	\$1,122	\$1,122	\$0
Office of Financial Services	\$2,826	\$2,070	\$2,753	(\$73)
Park and Recreation	\$78,764	\$74,285	\$78,764	\$0
Police	\$428,943	\$376,957	\$428,416	(\$527)
Public Works	\$7,121	\$8,331	\$6,803	(\$318)
Sanitation Services	\$74,797	\$62,809	\$74,797	\$0
Street Lighting	\$18,201	\$14,833	\$18,118	(\$83)
Street Services	\$61,742	\$46,917	\$61,732	(\$10)
Sustainable Dev/Construction	\$1,613	\$1,498	\$1,498	(\$114)
Trinity Watershed Management	\$641	\$553	\$559	(\$82)
<b>RESERVES AND TRANSFERS</b>				
Contingency Reserve	\$3,248	\$0	\$3,248	\$0
Liability/Claim Fund	\$11,531	\$0	\$11,531	\$0
Salary and Benefit Reserve	\$1,045	\$0	\$1,045	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$1,130,581</b>	<b>\$976,968</b>	<b>\$1,126,929</b>	<b>(\$3,651)</b>

\*Note: FY 2013-14 budget was amended by the city council on September 10, 2014 by Ordinance No. 29438.

**PROPRIETARY FUNDS  
FORECAST OF FY 2013-14 REVENUES AND EXPENDITURES  
AS OF AUGUST 31, 2014  
(000s)**

<b>DEPARTMENT</b>	<b>AMENDED BUDGET*</b>	<b>REVENUES AND EXPENDITURES YEAR TO DATE</b>	<b>YEAR-END FORECAST</b>	<b>BUDGET VS FORECAST VARIANCE</b>
<b>Aviation</b>				
Revenues	\$66,853	\$60,179	\$68,039	\$1,187
Expenses	\$66,853	\$52,482	\$66,841	(\$11)
Net Excess of Revenues Over Expenses/Transfer	<u>\$0</u>	<u>\$7,697</u>	<u>\$1,198</u>	<u>\$1,198</u>
<b>Convention Center</b>				
Revenues	\$75,607	\$65,729	\$75,934	\$327
Expenses	\$75,607	\$60,303	\$75,491	(\$116)
Net Excess of Revenues Over Expenses/Transfer	<u>\$0</u>	<u>\$5,426</u>	<u>\$443</u>	<u>\$443</u>
<b>Sustainable Dev/Construction</b>				
Revenues	\$26,780	\$25,777	\$27,437	\$657
Expenses	\$25,262	\$19,482	\$23,179	(\$2,083)
Net Excess of Revenues Over Expenses/Transfer	<u>\$1,518</u>	<u>\$6,295</u>	<u>\$4,258</u>	<u>\$2,740</u>
<b>Municipal Radio Fund</b>				
Revenues	\$2,409	\$1,717	\$1,913	(\$496)
Expenses	\$2,379	\$1,658	\$1,907	(\$472)
Net Excess of Revenues Over Expenses/Transfer	<u>\$29</u>	<u>\$60</u>	<u>\$5</u>	<u>(\$24)</u>
<b>Water Utilities</b>				
Revenues	\$595,315	\$509,168	\$566,765	(\$28,550)
Expenses	\$595,315	\$474,582	\$583,765	(\$11,550)
Net Excess of Revenues Over Expenses/Transfer	<u>\$0</u>	<u>\$34,586</u>	<u>(\$17,000)</u>	<u>(\$17,000)</u>
<b>Communication &amp; Information Svcs.</b>				
Revenues	\$58,765	\$51,467	\$57,769	(\$995)
Expenses	\$61,459	\$49,611	\$58,894	(\$2,565)
Net Excess of Revenues Over Expenses/Transfer	<u>(\$2,695)</u>	<u>\$1,856</u>	<u>(\$1,125)</u>	<u>\$1,570</u>

\*Note: FY 2013-14 budget was amended by the city council on September 10, 2014 by Ordinance No. 29438.

**PROPRIETARY FUNDS  
FORECAST OF FY 2013-14 REVENUES AND EXPENDITURES  
AS OF AUGUST 31, 2014  
(000s)**

<b>DEPARTMENT</b>	<b>AMENDED BUDGET*</b>	<b>REVENUES AND EXPENDITURES YEAR TO DATE</b>	<b>YEAR-END FORECAST</b>	<b>BUDGET VS FORECAST VARIANCE</b>
<b>Equipment Services</b>				
Revenues	\$54,466	\$38,435	\$54,466	\$0
Expenses	\$54,466	\$47,231	\$54,465	(\$2)
Net Excess of Revenues Over Expenses/Transfer	<u>\$0</u>	<u>(\$8,797)</u>	<u>\$2</u>	<u>\$2</u>
<b>Express Business</b>				
Revenues	\$4,117	\$3,191	\$3,981	(\$136)
Expenses	\$3,812	\$3,058	\$3,767	(\$45)
Net Excess of Revenues Over Expenses/Transfer	<u>\$305</u>	<u>\$133</u>	<u>\$214</u>	<u>(\$91)</u>

\*Note: FY 2013-14 budget was amended by the city council on September 10, 2014 by Ordinance No. 29438.



**OTHER FUNDS**  
**FORECAST OF FY 2013-14 REVENUES AND EXPENDITURES**  
**AS OF AUGUST 31, 2014**  
**(000s)**

<b>DEPARTMENT</b>	<b>AMENDED BUDGET*</b>	<b>REVENUES AND EXPENDITURES YEAR TO DATE</b>	<b>YEAR-END FORECAST</b>	<b>BUDGET VS FORECAST VARIANCE</b>
<b>Employee Benefits</b>	\$1,339	\$620	\$950	(\$388)
<b>Risk Management</b>	\$2,441	\$1,858	\$2,437	(\$4)
<b>9-1-1 System Operations</b>				
Revenues	\$14,046	\$10,573	\$13,151	(\$896)
Expenses	<u>\$19,758</u>	<u>\$12,317</u>	<u>\$14,856</u>	<u>(\$4,902)</u>
Net Excess of Revenues Over Expenses/Transfer	<u>(\$5,712)</u>	<u>(\$1,745)</u>	<u>(\$1,705)</u>	<u>\$4,007</u>
<b>Storm Water Drainage</b>				
Revenues	\$50,111	\$46,233	\$50,287	\$176
Expenses	<u>\$55,011</u>	<u>\$37,444</u>	<u>\$54,066</u>	<u>(\$945)</u>
Net Excess of Revenues Over Expenses/Transfer	<u>(\$4,900)</u>	<u>\$8,789</u>	<u>(\$3,779)</u>	<u>\$1,121</u>

\*Note: FY 2013-14 budget was amended by the city council on September 10, 2014 by Ordinance No. 29438.

**DEBT SERVICE FUND  
FORECAST OF FY 2012-13 REVENUES AND EXPENDITURES  
AS OF AUGUST 31, 2014  
(000s)**

<b>DEBT SERVICE</b>	<b>BUDGET</b>	<b>EXPENDITURES AND REVENUES YEAR TO DATE</b>	<b>YEAR-END FORECAST</b>	<b>BUDGET VS FORECAST VARIANCE</b>
Beginning Balance	\$5,027	\$0	\$5,292	\$264
Revenues	\$233,212	\$228,271	\$230,413	(\$2,799)
Expenses	\$234,511	\$233,775	\$234,122	(\$389)
Ending Balance	<u>\$3,729</u>	<u>(\$5,504)</u>	<u>\$1,582</u>	<u>(\$2,146)</u>

**CONTINGENCY RESERVE STATUS**

<b>Beginning Balance October 1, 2013</b>	<b>\$5,300,000</b>
Budgeted Transfer In	<u>\$400,000</u>
<b>FY 2013-14 Available Funds</b>	<b>\$5,700,000</b>
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
<b>Balance as of August 31, 2014</b>	<b><u><u>\$6,200,000</u></u></b>

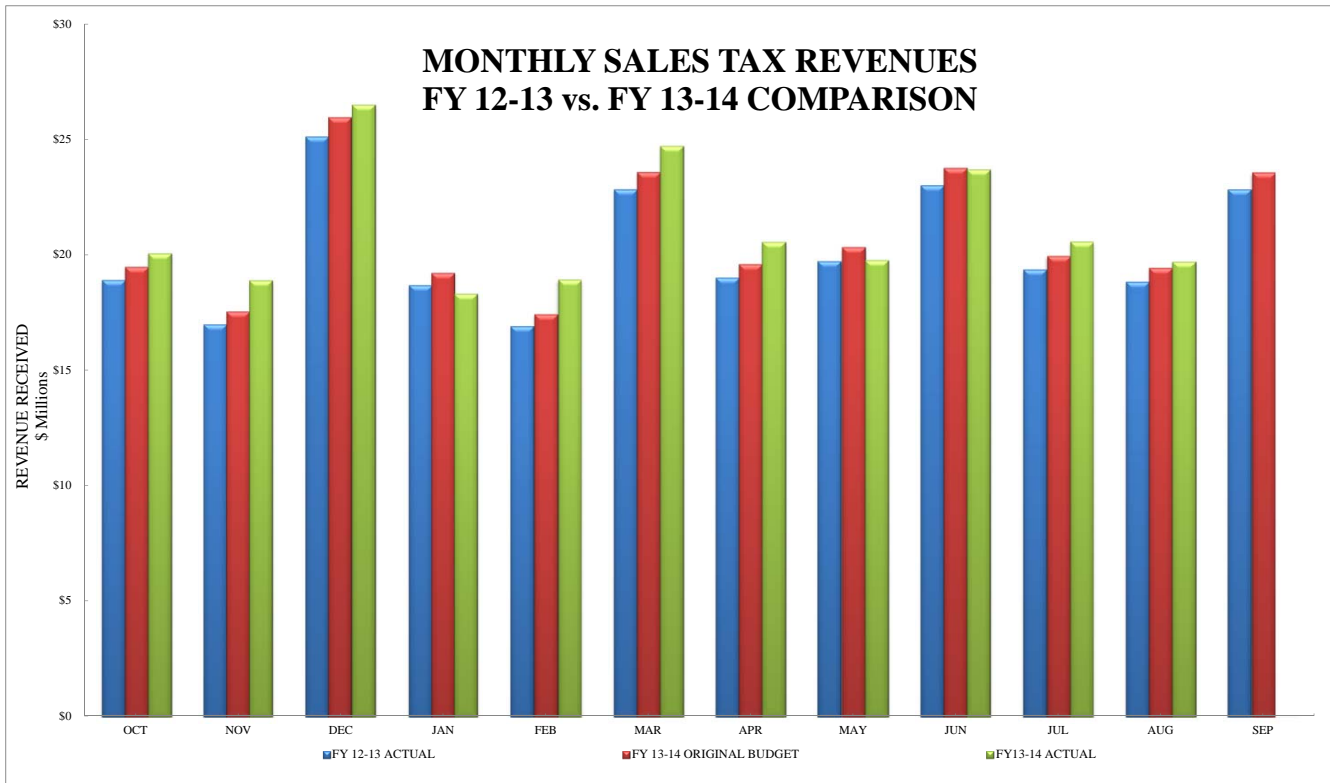
**LIABILITY/CLAIMS FUND**

<b>Beginning Balance October 1, 2013</b>	<b>\$1,903,284</b>
Revised Budgeted Revenue	<u>\$13,111,373</u>
<b>FY 2013-14 Available Funds</b>	<b>\$15,014,657</b>
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)
Paid May 2014	(\$330,272)
Paid June 2014	(\$492,348)
Paid July 2014	(\$1,367,090)
Paid August 2014	(\$384,810)
<b>Balance as of August 31, 2014</b>	<b><u><u>\$6,238,083</u></u></b>

# SALES TAX

*as of August 2014*

	ACTUAL FY 2012-13	ORIGINAL 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
<b>OCT</b>	\$18,909,571	\$19,469,547	\$20,061,677	\$1,152,106	6.1%	\$592,130	3.0%
<b>NOV</b>	16,954,555	17,498,613	18,852,710	1,898,155	11.2%	1,354,097	7.7%
<b>DEC</b>	25,113,531	25,940,249	26,481,621	1,368,090	5.4%	541,372	2.1%
<b>JAN</b>	18,640,007	19,175,626	18,271,632	(368,375)	-2.0%	(903,994)	-4.7%
<b>FEB</b>	16,860,157	17,384,976	18,878,147	2,017,990	12.0%	1,493,171	8.6%
<b>MAR</b>	22,819,012	23,570,356	24,696,838	1,877,826	8.2%	1,126,482	4.8%
<b>APR</b>	18,991,012	19,570,345	20,532,409	1,541,397	8.1%	962,064	4.9%
<b>MAY</b>	19,720,602	20,330,987	19,772,367	51,765	0.3%	(558,620)	-2.7%
<b>JUN</b>	23,000,521	23,756,265	23,681,808	681,287	3.0%	(74,457)	-0.3%
<b>JUL</b>	19,328,989	19,924,006	20,545,743	1,216,754	6.3%	621,737	3.1%
<b>AUG</b>	18,805,897	19,406,369	19,665,164	859,267	4.6%	258,795	1.3%
<b>SEP</b>	22,802,286	23,537,667					
<b>TOTAL</b>	<b>\$241,946,140</b>	<b>\$249,565,006</b>	<b>\$231,440,116</b>	<b>\$12,296,262</b>	<b>5.6%</b>	<b>\$5,412,777</b>	<b>2.4%</b>



**GENERAL FUND  
HISTORICAL REVENUE COMPARISON  
AS OF AUGUST  
(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***
<b>TAXES</b>									
Ad Valorem Tax	\$434,638	\$438,258	\$439,212	\$451,489	\$450,231	\$450,615	\$483,898	\$482,562	\$484,244
Sales Tax	\$215,508	\$208,437	\$229,577	\$231,463	\$200,338	\$241,592	\$255,519	\$231,440	\$255,519
<b>TOTAL TAXES</b>	<b>\$650,147</b>	<b>\$646,695</b>	<b>\$668,789</b>	<b>\$682,952</b>	<b>\$650,569</b>	<b>\$692,207</b>	<b>\$739,417</b>	<b>\$714,003</b>	<b>\$739,763</b>
<b>FRANCHISE REVENUES</b>									
Oncor Electric	\$51,097	\$52,466	\$52,466	\$49,323	\$51,139	\$51,139	\$51,110	\$52,472	\$52,472
AT&T	\$16,515	\$12,375	\$16,392	\$14,875	\$11,465	\$15,037	\$13,422	\$10,456	\$13,640
Atmos Energy	\$11,474	\$8,855	\$10,444	\$11,174	\$9,785	\$10,984	\$12,228	\$10,039	\$15,102
Time Warner Cable	\$6,170	\$4,360	\$6,440	\$6,170	\$4,796	\$6,391	\$6,376	\$4,491	\$5,969
Other	\$17,212	\$13,313	\$18,345	\$18,096	\$12,695	\$19,463	\$20,773	\$17,726	\$21,301
<b>TOTAL FRANCHISE REVENUES</b>	<b>\$102,469</b>	<b>\$91,369</b>	<b>\$104,087</b>	<b>\$99,639</b>	<b>\$89,879</b>	<b>\$103,015</b>	<b>\$103,908</b>	<b>\$95,184</b>	<b>\$108,484</b>
<b>LICENSES AND PERMITS</b>	<b>\$9,747</b>	<b>\$8,781</b>	<b>\$9,771</b>	<b>\$9,808</b>	<b>\$9,128</b>	<b>\$9,984</b>	<b>\$9,090</b>	<b>\$8,840</b>	<b>\$9,774</b>
<b>INTEREST EARNED</b>	<b>\$914</b>	<b>\$1,133</b>	<b>\$1,127</b>	<b>\$755</b>	<b>\$714</b>	<b>\$738</b>	<b>\$632</b>	<b>\$647</b>	<b>\$675</b>
<b>INTERGOVERNMENTAL</b>	<b>\$5,430</b>	<b>\$6,206</b>	<b>\$6,427</b>	<b>\$5,589</b>	<b>\$5,880</b>	<b>\$6,464</b>	<b>\$6,203</b>	<b>\$6,887</b>	<b>\$6,887</b>
<b>FINES AND FORFEITURES</b>									
Municipal Court	\$17,822	\$13,281	\$15,241	\$16,540	\$13,399	\$15,052	\$13,779	\$13,467	\$14,824
Vehicle Towing & Storage	\$7,874	\$6,432	\$6,938	\$7,678	\$6,261	\$6,831	\$6,957	\$6,364	\$6,941
Parking Fines	\$5,793	\$3,432	\$5,047	\$5,962	\$3,310	\$4,770	\$5,070	\$2,399	\$3,989
Red Light Camera Fines	\$7,276	\$0	\$7,322	\$6,867	\$0	\$6,985	\$6,867	\$0	\$7,391
Public Library	\$603	\$487	\$533	\$603	\$481	\$518	\$553	\$419	\$471
<b>TOTAL FINES</b>	<b>\$39,368</b>	<b>\$23,630</b>	<b>\$35,081</b>	<b>\$37,650</b>	<b>\$23,451</b>	<b>\$34,155</b>	<b>\$33,227</b>	<b>\$22,649</b>	<b>\$33,616</b>
<b>CHARGES FOR SERVICE</b>									
Sanitation Service	\$59,922	\$57,087	\$60,538	\$59,838	\$56,218	\$61,344	\$62,010	\$58,232	\$62,148
Parks	\$7,321	\$8,135	\$8,766	\$8,629	\$9,081	\$9,860	\$9,716	\$10,038	\$10,767
Private Disposal Fees	\$18,336	\$18,231	\$19,663	\$18,864	\$16,714	\$18,844	\$17,694	\$16,684	\$19,289
Emergency Ambulance	\$20,063	\$10,588	\$16,684	\$20,207	\$17,223	\$20,759	\$42,982	\$24,566	\$43,367
Security Alarm	\$4,155	\$3,989	\$4,593	\$4,231	\$4,107	\$4,450	\$4,500	\$4,104	\$4,570
Street Lighting	\$1,493	\$699	\$965	\$1,200	\$898	\$1,447	\$1,000	\$492	\$665
Vital Statistics	\$1,563	\$1,458	\$1,563	\$1,492	\$1,452	\$1,581	\$1,581	\$1,420	\$1,530
Other	\$18,756	\$16,282	\$17,376	\$17,729	\$16,839	\$18,668	\$20,182	\$19,600	\$20,242
<b>TOTAL CHARGES</b>	<b>\$131,610</b>	<b>\$116,468</b>	<b>\$130,148</b>	<b>\$132,190</b>	<b>\$122,532</b>	<b>\$136,952</b>	<b>\$159,665</b>	<b>\$135,136</b>	<b>\$162,579</b>
<b>INTERFUND REVENUE</b>	<b>\$60,584</b>	<b>\$35,845</b>	<b>\$45,572</b>	<b>\$60,410</b>	<b>\$38,234</b>	<b>\$46,710</b>	<b>\$67,330</b>	<b>\$42,431</b>	<b>\$60,748</b>
<b>MISCELLANEOUS</b>	<b>\$12,516</b>	<b>\$10,830</b>	<b>\$12,769</b>	<b>\$12,311</b>	<b>\$11,395</b>	<b>\$11,664</b>	<b>\$11,109</b>	<b>\$10,166</b>	<b>\$11,321</b>
<b>TOTAL REVENUES</b>	<b>\$1,012,786</b>	<b>\$940,958</b>	<b>\$1,013,770</b>	<b>\$1,041,303</b>	<b>\$951,783</b>	<b>\$1,041,889</b>	<b>\$1,130,581</b>	<b>\$1,035,944</b>	<b>\$1,133,847</b>

\* Based on Actual FY 2011-12 year end revenues

\*\* Estimates based on revenues through August 2013

\*\*\* Estimates based on revenues through August 2014

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

<u>DEPARTMENT</u>	FY 2011-12			FY 2012-13			FY 2013-14		
	<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	\$16,249	\$18,083	\$22,602	\$18,848	\$22,599	\$25,709	\$23,403	\$25,682
Business Dev/Procurement Svcs	\$2,116	\$1,837	\$2,086	\$2,410	\$1,949	\$2,403	\$2,654	\$2,166	\$2,644
City Attorney's Office	\$10,754	\$9,387	\$10,741	\$12,915	\$11,472	\$12,888	\$14,456	\$12,685	\$14,427
City Auditor's Office	\$2,067	\$1,813	\$2,030	\$2,180	\$1,839	\$2,085	\$2,391	\$2,055	\$2,376
City Controller's Office	\$3,613	\$3,304	\$3,485	\$4,066	\$3,562	\$3,998	\$4,471	\$3,878	\$4,459
City Manager's Office	\$1,635	\$1,611	\$1,628	\$1,509	\$1,429	\$1,448	\$1,596	\$1,396	\$1,596
City Secretary's Office	\$1,514	\$1,325	\$1,500	\$1,758	\$1,579	\$1,718	\$1,848	\$1,543	\$1,834
Civil Service	\$1,459	\$1,217	\$1,374	\$1,829	\$1,546	\$1,821	\$2,126	\$1,601	\$2,076
Code Compliance	\$28,045	\$23,276	\$27,795	\$30,663	\$25,965	\$30,663	\$33,720	\$27,595	\$33,042
Court Services	\$10,693	\$8,605	\$10,666	\$10,854	\$9,433	\$10,918	\$11,325	\$9,415	\$11,216
Elections	\$1,239	\$81	\$1,133	\$1,120	\$1,008	\$1,119	\$1,096	\$76	\$1,096
Fire	\$206,958	\$188,889	\$206,691	\$207,275	\$193,420	\$205,922	\$221,718	\$198,753	\$221,263
Housing	\$8,097	\$8,097	\$8,076	\$9,516	\$9,130	\$9,502	\$11,373	\$9,967	\$11,360
Human Resources	\$3,491	\$3,072	\$3,151	\$3,752	\$3,181	\$3,710	\$4,121	\$3,580	\$4,121
Independent Audit	\$937	\$937	\$937	\$903	\$0	\$903	\$919	\$0	\$919
Jail Contract - Lew Sterrett	\$7,852	\$7,198	\$7,852	\$8,229	\$8,229	\$8,229	\$8,714	\$8,714	\$8,714
Judiciary	\$3,077	\$2,487	\$3,006	\$3,286	\$2,904	\$3,153	\$3,528	\$2,910	\$3,406
Library	\$18,462	\$16,028	\$18,111	\$20,295	\$17,544	\$20,147	\$22,370	\$19,485	\$22,365
Management Services	\$3,455	\$3,199	\$3,339	\$4,646	\$4,103	\$4,448	\$5,568	\$5,320	\$5,320
Mayor and Council	\$3,624	\$3,098	\$3,527	\$3,864	\$3,326	\$3,748	\$3,911	\$3,375	\$3,878
Non-Departmental	\$31,147	\$24,415	\$28,592	\$33,239	\$28,000	\$32,479	\$38,455	\$34,646	\$37,836
Office of Cultural Affairs	\$13,895	\$11,804	\$13,083	\$16,025	\$13,230	\$15,853	\$16,916	\$15,027	\$16,914
Office of Economic Development	\$657	\$637	\$647	\$760	\$760	\$760	\$1,122	\$1,122	\$1,122
Office of Financial Services	\$1,776	\$1,215	\$1,521	\$2,147	\$1,539	\$2,129	\$2,826	\$2,070	\$2,753
Park and Recreation	\$66,636	\$61,497	\$66,281	\$73,442	\$67,431	\$73,367	\$78,764	\$74,285	\$78,764
Police	\$399,406	\$348,855	\$398,795	\$402,252	\$366,373	\$401,923	\$428,943	\$376,957	\$428,416
Public Works	\$5,015	\$4,632	\$4,775	\$5,279	\$5,036	\$5,036	\$7,121	\$8,331	\$6,803
Sanitation Services	\$74,535	\$61,080	\$73,537	\$73,596	\$57,007	\$73,586	\$74,797	\$62,809	\$74,797
Street Lighting	\$18,084	\$14,322	\$16,979	\$18,318	\$15,955	\$18,082	\$18,201	\$14,833	\$18,118
Street Services	\$53,645	\$45,839	\$53,629	\$57,262	\$50,313	\$57,260	\$61,742	\$46,917	\$61,732
Sustainable Dev/Construction	\$1,204	\$1,102	\$1,004	\$1,238	\$1,199	\$1,199	\$1,613	\$1,498	\$1,498
Trinity Watershed Management	\$272	\$237	\$265	\$244	\$244	\$244	\$641	\$553	\$559
<b>RESERVES AND TRANSFERS</b>									
Contingency Reserve	\$1,663	\$0	\$1,663	\$200	\$0	\$200	\$3,248	\$0	\$3,248
Liability/Claim Fund	\$5,288	\$0	\$5,288	\$3,630	\$0	\$3,630	\$11,531	\$0	\$11,531
Salary and Benefit Reserve	\$2,295	\$0	\$0	\$0	\$0	\$773	\$1,045	\$0	\$1,045
<b>EXPENDITURES</b>	<b>\$1,012,786</b>	<b>\$877,346</b>	<b>\$1,001,271</b>	<b>\$1,041,303</b>	<b>\$927,556</b>	<b>\$1,037,945</b>	<b>\$1,130,581</b>	<b>\$976,968</b>	<b>\$1,126,929</b>

\* Based on Actual FY 2011-12 year end expenditures

\*\*Estimates based on expenditures through August 2013

\*\*\* Estimates based on expenditures through August 2014