

# Memorandum



CITY OF DALLAS

DATE January 31, 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 December 2013 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 \$557,000 above budget and expenditures are projected to be \$2,000 below budget. This results in forecast revenues being in excess of forecast expenditures by \$559,000.

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 2013-14 REVENUES AND EXPENDITURES  
AS OF DECEMBER 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	\$1,120,748	\$271,038	\$1,121,305	\$557
Expenditures	\$1,120,748	\$286,503	\$1,120,746	(\$2)
Net Excess of Revenues Over Expenditures/Transfers	<u>\$0</u>	<u>(\$15,465)</u>	<u>\$559</u>	<u>\$559</u>

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

**GENERAL FUND**

**Revenues**

- Total General Fund revenues are estimated to be \$557,000 above budget.
  - 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 \$2,000 below budget.
  - Management Services is projected to be \$310,000 below budget due to vacancies.
  - Sustainable Development and Construction is projected to be \$177,000 below budget primarily due to delays in hiring.

**PROPRIETARY FUNDS**

- WRR Municipal Radio revenues are projected to be \$167,000 under budget primarily due to the sale of commercials being less than planned. Expenditures are projected to be \$180,000 under budget due to vacancies.
- Risk Management is projected to be \$171,000 under budget primarily due to vacancies.

**GENERAL FUND  
FORECAST OF FY 2013-14 REVENUES  
AS OF DECEMBER 31, 2013  
(000s)**

	<u>BUDGET</u>	<u>REVENUES YEAR TO DATE</u>	<u>YEAR-END FORECAST</u>	<u>BUDGET VS FORECAST VARIANCE</u>
<b>TAXES</b>				
Ad Valorem Tax	\$483,898	\$172,512	\$483,898	\$0
Sales Tax	\$249,565	\$38,914	\$249,565	\$0
<b>TOTAL TAXES</b>	<b>\$733,463</b>	<b>\$211,427</b>	<b>\$733,463</b>	<b>\$0</b>
<b>FRANCHISE REVENUES</b>				
Oncor Electric	\$50,110	\$15,732	\$50,382	\$272
AT&T	\$13,422	\$0	\$13,422	\$0
Atmos Energy	\$11,228	\$0	\$11,228	\$0
Time Warner Cable	\$6,376	\$0	\$6,376	\$0
Other	\$20,773	\$3	\$20,785	\$12
<b>TOTAL FRANCHISE REVENUES</b>	<b>\$101,908</b>	<b>\$15,734</b>	<b>\$102,192</b>	<b>\$284</b>
<b>LICENSES AND PERMITS</b>	<b>\$9,090</b>	<b>\$2,009</b>	<b>\$9,069</b>	<b>(\$21)</b>
<b>INTEREST EARNED</b>	<b>\$632</b>	<b>\$91</b>	<b>\$632</b>	<b>\$0</b>
<b>INTERGOVERNMENTAL</b>	<b>\$6,203</b>	<b>\$0</b>	<b>\$6,203</b>	<b>\$0</b>
<b>FINES AND FORFEITURES</b>				
Municipal Court	\$13,779	\$3,316	\$13,955	\$175
Vehicle Towing & Storage	\$6,957	\$1,566	\$6,957	\$0
Parking Fines	\$5,070	\$177	\$4,983	(\$87)
Red Light Camera Fines	\$6,867	\$0	\$6,867	\$0
Public Library	\$553	\$109	\$553	\$0
<b>TOTAL FINES</b>	<b>\$33,227</b>	<b>\$5,168</b>	<b>\$33,316</b>	<b>\$89</b>
<b>CHARGES FOR SERVICE</b>				
Sanitation Service	\$62,010	\$16,001	\$62,010	\$0
Parks	\$9,716	\$1,717	\$9,716	\$0
Private Disposal Fees	\$17,694	\$3,278	\$17,616	(\$79)
Emergency Ambulance	\$42,982	\$2,509	\$42,982	\$0
Security Alarm	\$4,500	\$1,016	\$4,500	\$0
Street Lighting	\$1,000	\$0	\$1,000	\$0
Vital Statistics	\$1,581	\$296	\$1,436	(\$145)
Other	\$18,303	\$5,539	\$18,642	\$339
<b>TOTAL CHARGES</b>	<b>\$157,786</b>	<b>\$30,356</b>	<b>\$157,902</b>	<b>\$116</b>
<b>INTERFUND REVENUE</b>	<b>\$67,330</b>	<b>\$4,222</b>	<b>\$67,330</b>	<b>\$0</b>
<b>MISCELLANEOUS</b>	<b>\$11,109</b>	<b>\$2,030</b>	<b>\$11,199</b>	<b>\$90</b>
<b>TOTAL REVENUES</b>	<b>\$1,120,748</b>	<b>\$271,038</b>	<b>\$1,121,305</b>	<b>\$557</b>

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

<b>DEPARTMENT</b>	<b>BUDGET</b>	<b>EXPENDITURES YEAR TO DATE</b>	<b>YEAR-END FORECAST</b>	<b>BUDGET VS FORECAST VARIANCE</b>
Building Services	\$25,609	\$8,978	\$25,609	\$0
Business Dev/Procurement Svcs	\$2,654	\$577	\$2,654	\$0
City Attorney's Office	\$13,920	\$3,551	\$13,925	\$5
City Auditor's Office	\$2,391	\$527	\$2,411	\$19
City Controller's Office	\$4,471	\$1,052	\$4,471	\$0
City Manager's Office	\$1,559	\$522	\$1,558	(\$1)
City Secretary's Office	\$1,783	\$399	\$1,796	\$13
Civil Service	\$2,126	\$404	\$2,127	\$1
Code Compliance	\$33,720	\$7,769	\$33,720	\$0
Court Services	\$11,400	\$2,501	\$11,316	(\$84)
Elections	\$1,096	\$21	\$1,096	\$0
Fire	\$219,029	\$58,059	\$219,029	\$0
Housing	\$10,883	\$6,258	\$10,874	(\$8)
Human Resources	\$4,080	\$1,330	\$4,080	\$0
Independent Audit	\$919	\$0	\$919	\$0
Jail Contract - Lew Sterrett	\$8,714	\$8,714	\$8,714	\$0
Judiciary	\$3,528	\$768	\$3,429	(\$98)
Library	\$22,370	\$6,040	\$22,370	\$0
Management Services	\$5,968	\$2,219	\$5,657	(\$310)
Mayor and Council	\$3,911	\$871	\$3,911	\$0
Non-Departmental	\$41,935	\$6,457	\$41,935	\$0
Office of Cultural Affairs	\$16,916	\$5,191	\$16,908	(\$8)
Office of Economic Development	\$1,122	\$1,046	\$1,122	\$0
Office of Financial Services	\$2,886	\$488	\$2,886	\$0
Park and Recreation	\$78,614	\$19,509	\$78,614	\$0
Police	\$426,401	\$108,879	\$426,396	(\$6)
Public Works	\$7,121	\$2,541	\$7,094	(\$27)
Sanitation Services	\$74,399	\$14,469	\$75,099	\$700
Street Lighting	\$19,201	\$3,597	\$19,201	\$0
Street Services	\$61,742	\$13,003	\$61,747	\$4
Sustainable Dev/Construction	\$1,788	\$636	\$1,611	(\$177)
Trinity Watershed Management	\$661	\$126	\$637	(\$24)
<b>RESERVES AND TRANSFERS</b>				
Contingency Reserve	\$400	\$0	\$400	\$0
Liability/Claim Fund	\$5,088	\$0	\$5,088	\$0
Salary and Benefit Reserve	\$2,340	\$0	\$2,340	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$1,120,748</b>	<b>\$286,503</b>	<b>\$1,120,746</b>	<b>(\$2)</b>

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

<b>DEPARTMENT</b>	<b>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	\$61,184	\$14,232	\$61,191	\$6
Expenses	\$61,184	\$15,499	\$61,171	(\$13)
Net Excess of Revenues Over Expenses/Transfer	<u>\$0</u>	<u>(\$1,267)</u>	<u>\$20</u>	<u>\$20</u>
<b>Convention Center</b>				
Revenues	\$65,308	\$16,123	\$65,444	\$136
Expenses	\$65,307	\$15,377	\$65,438	\$132
Net Excess of Revenues Over Expenses/Transfer	<u>\$1</u>	<u>\$746</u>	<u>\$5</u>	<u>\$4</u>
<b>Sustainable Dev/Construction</b>				
Revenues	\$26,780	\$6,446	\$26,780	\$0
Expenses	\$25,262	\$4,059	\$24,205	(\$1,058)
Net Excess of Revenues Over Expenses/Transfer	<u>\$1,518</u>	<u>\$2,388</u>	<u>\$2,576</u>	<u>\$1,058</u>
<b>Municipal Radio Fund</b>				
Revenues	\$2,409	\$570	\$2,242	(\$167)
Expenses	\$2,379	\$532	\$2,200	(\$180)
Net Excess of Revenues Over Expenses/Transfer	<u>\$29</u>	<u>\$38</u>	<u>\$42</u>	<u>\$13</u>
<b>Water Utilities</b>				
Revenues	\$595,315	\$145,588	\$594,185	(\$1,130)
Expenses	\$595,315	\$104,937	\$594,185	(\$1,130)
Net Excess of Revenues Over Expenses/Transfer	<u>\$0</u>	<u>\$40,651</u>	<u>(\$0)</u>	<u>(\$0)</u>
<b>Communication &amp; Information Svcs.</b>				
Revenues	\$58,765	\$13,262	\$58,765	\$0
Expenses	\$61,459	\$17,198	\$61,265	(\$194)
Net Excess of Revenues Over Expenses/Transfer	<u>(\$2,695)</u>	<u>(\$3,936)</u>	<u>(\$2,500)</u>	<u>\$194</u>

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

<b>DEPARTMENT</b>	<b>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	\$54,212	\$4,347	\$54,216	\$5
Expenses	\$54,212	\$6,383	\$54,200	(\$12)
Net Excess of Revenues Over Expenses/Transfer	<u>\$0</u>	<u>(\$2,037)</u>	<u>\$17</u>	<u>\$17</u>
<b>Express Business</b>				
Revenues	\$4,117	\$620	\$4,118	\$1
Expenses	\$3,812	\$1,003	\$3,812	\$0
Net Excess of Revenues Over Expenses/Transfer	<u>\$305</u>	<u>(\$383)</u>	<u>\$307</u>	<u>\$1</u>

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

<b>DEPARTMENT</b>	<b>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	\$123	\$1,339	\$0
<b>Risk Management</b>	\$2,441	\$446	\$2,270	(\$171)
<b>9-1-1 System Operations</b>				
Revenues	\$14,046	\$2,799	\$14,046	\$0
Expenses	\$19,758	\$1,280	\$19,692	(\$66)
Net Excess of Revenues Over Expenses/Transfer	<u>(\$5,712)</u>	<u>\$1,520</u>	<u>(\$5,646)</u>	<u>\$66</u>
<b>Storm Water Drainage</b>				
Revenues	\$50,111	\$13,032	\$50,111	\$0
Expenses	\$55,011	\$4,319	\$54,761	(\$250)
Net Excess of Revenues Over Expenses/Transfer	<u>(\$4,900)</u>	<u>\$8,713</u>	<u>(\$4,650)</u>	<u>\$250</u>



**DEBT SERVICE FUND  
FORECAST OF FY 2012-13 REVENUES AND EXPENDITURES  
AS OF DECEMBER 31, 2013  
(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	\$5,027	\$0
Revenues	\$233,212	\$73,021	\$233,212	\$0
Expenses	\$234,511	\$0	\$234,511	\$0
Ending Balance	<u>\$3,729</u>	<u>\$73,021</u>	<u>\$3,729</u>	<u>\$0</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)
<b>Balance as of December 31, 2013</b>	<u><b>\$3,351,897</b></u>

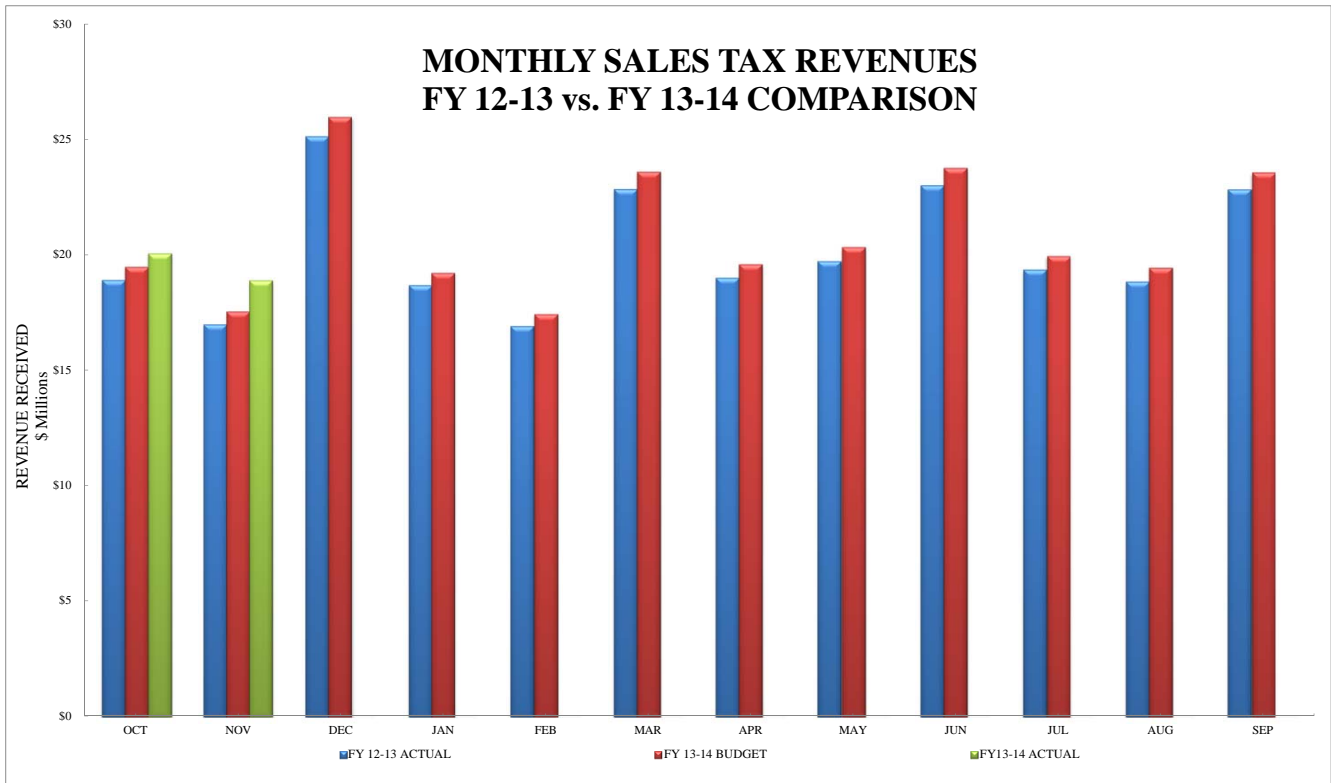
**LIABILITY/CLAIMS FUND**

<b>Beginning Balance October 1, 2013</b>	<b>\$2,193,194</b>
Budgeted Revenue	<u>\$6,668,716</u>
<b>FY 2013-14 Available Funds</b>	<b>\$8,861,910</b>
Paid October 2013	(\$624,425)
Paid November 2013	(\$426,920)
Paid December 2013	(\$1,846,332)
<b>Balance as of December 31, 2013</b>	<u><b>\$5,964,233</b></u>

# SALES TAX

*as of November 2013*

	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
<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					
<b>JAN</b>	18,640,007	19,175,626					
<b>FEB</b>	16,860,157	17,384,976					
<b>MAR</b>	22,819,012	23,570,356					
<b>APR</b>	18,991,012	19,570,345					
<b>MAY</b>	19,720,602	20,330,987					
<b>JUN</b>	23,000,521	23,756,265					
<b>JUL</b>	19,328,989	19,924,006					
<b>AUG</b>	18,805,897	19,406,369					
<b>SEP</b>	22,802,286	23,537,667					
<b>TOTAL</b>	<b>\$241,946,140</b>	<b>\$249,565,006</b>	<b>\$38,914,387</b>	<b>\$3,050,261</b>	<b>8.5%</b>	<b>\$1,946,227</b>	<b>5.3%</b>



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

	FY 2011-12		FY 2012-13		FY 2013-14	
	YEAR TO DATE	YEAR-END ACTUAL *	YEAR TO DATE	YEAR-END FORECAST**	YEAR TO DATE	YEAR-END FORECAST***
<b>TAXES</b>						
Ad Valorem Tax	\$153,191	\$439,212	\$153,481	\$450,615	\$172,512	\$483,898
Sales Tax	\$56,762	\$229,577	\$35,864	\$241,592	\$38,914	\$249,565
<b>TOTAL TAXES</b>	<b>\$209,953</b>	<b>\$668,789</b>	<b>\$189,345</b>	<b>\$692,207</b>	<b>\$211,427</b>	<b>\$733,463</b>
<b>FRANCHISE REVENUES</b>						
Oncor Electric	\$17,056	\$52,466	\$15,887	\$51,139	\$15,732	\$50,382
AT&T	\$0	\$16,392	\$0	\$15,037	\$0	\$13,422
Atmos Energy	\$0	\$10,444	\$0	\$10,984	\$0	\$11,228
Time Warner Cable	\$515	\$6,440	\$0	\$6,391	\$0	\$6,376
Other	\$158	\$18,345	\$1,866	\$19,463	\$3	\$20,785
<b>TOTAL FRANCHISE REVENUES</b>	<b>\$17,729</b>	<b>\$104,087</b>	<b>\$17,754</b>	<b>\$103,015</b>	<b>\$15,734</b>	<b>\$102,192</b>
<b>LICENSES AND PERMITS</b>	<b>\$2,440</b>	<b>\$9,771</b>	<b>\$2,609</b>	<b>\$9,984</b>	<b>\$2,009</b>	<b>\$9,069</b>
<b>INTEREST EARNED</b>	<b>\$0</b>	<b>\$1,127</b>	<b>\$84</b>	<b>\$738</b>	<b>\$91</b>	<b>\$632</b>
<b>INTERGOVERNMENTAL</b>	<b>\$90</b>	<b>\$6,427</b>	<b>\$0</b>	<b>\$6,464</b>	<b>\$0</b>	<b>\$6,203</b>
<b>FINES AND FORFEITURES</b>						
Municipal Court	\$2,794	\$15,241	\$2,846	\$15,052	\$3,316	\$13,955
Vehicle Towing & Storage	\$1,810	\$6,938	\$1,611	\$6,831	\$1,566	\$6,957
Parking Fines	\$1,214	\$5,047	\$247	\$4,770	\$177	\$4,983
Red Light Camera Fines	\$0	\$7,322	\$0	\$6,985	\$0	\$6,867
Public Library	\$127	\$533	\$127	\$518	\$109	\$553
<b>TOTAL FINES</b>	<b>\$5,944</b>	<b>\$35,081</b>	<b>\$4,830</b>	<b>\$34,155</b>	<b>\$5,168</b>	<b>\$33,316</b>
<b>CHARGES FOR SERVICE</b>						
Sanitation Service	\$15,043	\$60,538	\$15,547	\$61,344	\$16,001	\$62,010
Parks	\$1,355	\$8,766	\$1,806	\$9,860	\$1,717	\$9,716
Private Disposal Fees	\$5,053	\$19,663	\$4,543	\$18,844	\$3,278	\$17,616
Emergency Ambulance	\$3,910	\$16,684	\$1,388	\$20,759	\$2,509	\$42,982
Security Alarm	\$1,063	\$4,593	\$1,173	\$4,450	\$1,016	\$4,500
Street Lighting	\$16	\$965	\$63	\$1,447	\$0	\$1,000
Vital Statistics	\$312	\$1,563	\$589	\$1,581	\$296	\$1,436
Other	\$5,998	\$17,376	\$5,871	\$18,668	\$5,539	\$18,642
<b>TOTAL CHARGES</b>	<b>\$32,750</b>	<b>\$130,148</b>	<b>\$30,982</b>	<b>\$136,952</b>	<b>\$30,356</b>	<b>\$157,902</b>
<b>INTERFUND REVENUE</b>	<b>\$8,947</b>	<b>\$45,572</b>	<b>\$6,056</b>	<b>\$46,710</b>	<b>\$4,222</b>	<b>\$67,330</b>
<b>MISCELLANEOUS</b>	<b>\$2,054</b>	<b>\$12,769</b>	<b>\$4,894</b>	<b>\$11,664</b>	<b>\$2,030</b>	<b>\$11,199</b>
<b>TOTAL REVENUES</b>	<b>\$279,910</b>	<b>\$1,013,770</b>	<b>\$256,555</b>	<b>\$1,041,889</b>	<b>\$271,038</b>	<b>\$1,121,305</b>

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

\*\* Estimates based on revenues through August 2013

\*\*\* Estimates based on revenues through December 2013

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

DEPARTMENT	FY 2011-12		FY 2012-13		FY 2013-14	
	YEAR TO DATE	YEAR-END ACTUAL*	YEAR TO DATE	YEAR-END FORECAST**	YEAR TO DATE	YEAR-END FORECAST***
Building Services	\$6,612	\$18,083	\$6,765	\$22,599	\$8,978	\$25,609
Business Dev/Procurement Svcs	\$478	\$2,086	\$573	\$2,403	\$577	\$2,654
City Attorney's Office	\$2,566	\$10,741	\$2,911	\$12,888	\$3,551	\$13,925
City Auditor's Office	\$507	\$2,030	\$485	\$2,085	\$527	\$2,411
City Controller's Office	\$892	\$3,485	\$994	\$3,998	\$1,052	\$4,471
City Manager's Office	\$521	\$1,628	\$484	\$1,448	\$522	\$1,558
City Secretary's Office	\$206	\$1,500	\$388	\$1,718	\$399	\$1,796
Civil Service	\$278	\$1,374	\$391	\$1,821	\$404	\$2,127
Code Compliance	\$5,795	\$27,795	\$6,989	\$30,663	\$7,769	\$33,720
Court Services	\$2,103	\$10,666	\$2,425	\$10,918	\$2,501	\$11,316
Elections	\$16	\$1,133	\$104	\$1,119	\$21	\$1,096
Fire	\$49,421	\$206,691	\$51,152	\$205,922	\$58,059	\$219,029
Housing	\$4,436	\$8,076	\$4,933	\$9,502	\$6,258	\$10,874
Human Resources	\$1,161	\$3,151	\$1,039	\$3,710	\$1,330	\$4,080
Independent Audit	\$0	\$937	\$0	\$903	\$0	\$919
Jail Contract - Lew Sterrett	\$7,852	\$7,852	\$1,371	\$8,229	\$8,714	\$8,714
Judiciary	\$787	\$3,006	\$540	\$3,153	\$768	\$3,429
Library	\$4,423	\$18,111	\$5,104	\$20,147	\$6,040	\$22,370
Management Services	\$1,396	\$3,339	\$3,677	\$4,448	\$2,219	\$5,657
Mayor and Council	\$745	\$3,527	\$845	\$3,748	\$871	\$3,911
Non-Departmental	\$5,929	\$28,592	\$7,182	\$32,479	\$6,457	\$41,935
Office of Cultural Affairs	\$4,403	\$13,083	\$4,980	\$15,853	\$5,191	\$16,908
Office of Economic Development	\$483	\$647	\$586	\$760	\$1,046	\$1,122
Office of Financial Services	\$311	\$1,521	\$395	\$2,129	\$488	\$2,886
Park and Recreation	\$18,666	\$66,281	\$21,776	\$73,367	\$19,509	\$78,614
Police	\$86,868	\$398,795	\$87,584	\$401,923	\$108,879	\$426,396
Public Works	\$2,654	\$4,775	\$2,784	\$5,036	\$2,541	\$7,094
Sanitation Services	\$18,410	\$73,537	\$13,359	\$73,586	\$14,469	\$75,099
Street Lighting	\$1,291	\$16,979	\$4,850	\$18,082	\$3,597	\$19,201
Street Services	\$10,467	\$53,629	\$9,642	\$57,260	\$13,003	\$61,747
Sustainable Dev/Construction	\$564	\$1,004	\$702	\$1,199	\$636	\$1,611
Trinity Watershed Management	\$227	\$265	\$222	\$244	\$126	\$637
<b>RESERVES AND TRANSFERS</b>						
Contingency Reserve	\$0	\$1,663	\$0	\$200	\$0	\$400
Liability/Claim Fund	\$0	\$5,288	\$0	\$3,630	\$0	\$5,088
Salary and Benefit Reserve	\$0	\$0	\$0	\$773	\$0	\$2,340
<b>EXPENDITURES</b>	<b>\$240,468</b>	<b>\$1,001,271</b>	<b>\$245,233</b>	<b>\$1,037,945</b>	<b>\$286,503</b>	<b>\$1,120,746</b>

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

\*\* Estimates based on expenditures through August 2013

\*\*\* Estimates based on expenditures through December 2013