

Memorandum



CITY OF DALLAS

DATE April 4, 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 February 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 \$4,312,000 above budget and expenditures are projected to be \$2,223,000 above budget. This results in forecast revenues being in excess of forecast expenditures by \$2,089,000.

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 FEBRUARY 28, 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	\$679,641	\$1,125,060	\$4,312
Expenditures	\$1,120,748	\$446,383	\$1,122,971	\$2,223
Net Excess of Revenues Over Expenditures/Transfers	<u>\$0</u>	<u>\$233,258</u>	<u>\$2,089</u>	<u>\$2,089</u>

**FINANCIAL FORECAST REPORT
FY 2013-14
AS OF FEBRUARY 28, 2014**

GENERAL FUND

Revenues

- Total General Fund revenues are estimated to be \$4,312,000 above budget.
 - 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 \$33,000 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.
 - Vital Statistics revenue is projected to be \$145,000 below budget due to a decrease in sales of birth certificates.
 - Other Charges for Service revenue is projected to be \$999,000 above budget primarily due to an increase in the number of fire re-inspections, additional events at the Majestic and City Performance Hall, and additional revenue related to the Extended Neighborhood Patrol program.

Expenditures

- Total General Fund expenditures are estimated to be \$2,223,000 above budget.
 - Management Services is projected to be \$299,000 below budget primarily due to vacancies.
 - Sustainable Development and Construction is projected to be \$263,000 below budget primarily due to delays in hiring.
 - The liability reserve transfer is projected to be \$2,743,000 above budget due to an increase in claim activity.

PROPRIETARY FUNDS

- Aviation revenues are projected to be \$5,796,000 above budget due to increased revenue from on-airport lease schedules and improved collections.
- Sustainable Development and Construction expenses are projected to be \$1,922,000 below budget primarily due to delays in hiring.
- WRR Municipal Radio revenues are projected to be \$193,000 under budget primarily due to the sale of commercials being less than planned. Expenditures are projected to be \$264,000 under budget due to vacancies.

**GENERAL FUND
FORECAST OF FY 2013-14 REVENUES
AS OF FEBRUARY 28, 2014
(000s)**

	BUDGET	REVENUES YEAR TO DATE	YEAR-END FORECAST	BUDGET VS FORECAST VARIANCE
TAXES				
Ad Valorem Tax	\$483,898	\$469,469	\$485,778	\$1,880
Sales Tax	\$249,565	\$83,668	\$251,149	\$1,584
TOTAL TAXES	\$733,463	\$553,137	\$736,927	\$3,464
FRANCHISE REVENUES				
Oncor Electric	\$50,110	\$27,775	\$50,382	\$272
AT&T	\$13,422	\$3,587	\$13,444	\$22
Atmos Energy	\$11,228	\$3,428	\$11,311	\$83
Time Warner Cable	\$6,376	\$1,437	\$6,263	(\$113)
Other	\$20,773	\$5,370	\$20,909	\$136
TOTAL FRANCHISE REVENUES	\$101,908	\$41,597	\$102,309	\$400
LICENSES AND PERMITS	\$9,090	\$4,361	\$9,181	\$91
INTEREST EARNED	\$632	\$173	\$632	\$0
INTERGOVERNMENTAL	\$6,203	\$0	\$6,203	\$0
FINES AND FORFEITURES				
Municipal Court	\$13,779	\$5,965	\$13,995	\$216
Vehicle Towing & Storage	\$6,957	\$2,950	\$6,956	(\$1)
Parking Fines	\$5,070	\$686	\$4,542	(\$528)
Red Light Camera Fines	\$6,867	\$0	\$7,037	\$170
Public Library	\$553	\$184	\$520	(\$33)
TOTAL FINES	\$33,227	\$9,785	\$33,051	(\$176)
CHARGES FOR SERVICE				
Sanitation Service	\$62,010	\$25,577	\$62,010	\$0
Parks	\$9,716	\$3,785	\$9,747	\$32
Private Disposal Fees	\$17,694	\$6,217	\$17,666	(\$29)
Emergency Ambulance	\$42,982	\$5,734	\$42,982	\$0
Security Alarm	\$4,500	\$1,806	\$4,543	\$43
Street Lighting	\$1,000	\$112	\$955	(\$45)
Vital Statistics	\$1,581	\$552	\$1,436	(\$145)
Other	\$18,303	\$8,949	\$19,302	\$999
TOTAL CHARGES	\$157,786	\$52,732	\$158,641	\$855
INTERFUND REVENUE	\$67,330	\$13,987	\$67,330	\$0
MISCELLANEOUS	\$11,109	\$3,869	\$10,787	(\$322)
TOTAL REVENUES	\$1,120,748	\$679,641	\$1,125,060	\$4,312

**GENERAL FUND
FORECAST OF FY 2013-14 EXPENDITURES
AS OF FEBRUARY 28, 2014
(000s)**

DEPARTMENT	BUDGET	EXPENDITURES YEAR TO DATE	YEAR-END FORECAST	BUDGET VS FORECAST VARIANCE
Building Services	\$25,609	\$12,591	\$25,730	\$121
Business Dev/Procurement Svcs	\$2,654	\$945	\$2,654	\$0
City Attorney's Office	\$14,013	\$5,731	\$14,432	\$419
City Auditor's Office	\$2,391	\$878	\$2,408	\$17
City Controller's Office	\$4,471	\$1,729	\$4,465	(\$6)
City Manager's Office	\$1,701	\$940	\$1,742	\$41
City Secretary's Office	\$1,783	\$665	\$1,830	\$47
Civil Service	\$2,126	\$689	\$2,128	\$3
Code Compliance	\$33,720	\$11,893	\$33,707	(\$13)
Court Services	\$11,400	\$4,064	\$11,313	(\$88)
Elections	\$1,096	\$34	\$1,096	\$0
Fire	\$219,029	\$90,243	\$219,529	\$500
Housing	\$10,883	\$6,683	\$10,875	(\$7)
Human Resources	\$4,080	\$1,780	\$4,080	\$0
Independent Audit	\$919	\$0	\$919	\$0
Jail Contract - Lew Sterrett	\$8,714	\$8,714	\$8,714	\$0
Judiciary	\$3,528	\$1,258	\$3,429	(\$98)
Library	\$22,370	\$8,900	\$22,370	\$0
Management Services	\$5,968	\$3,035	\$5,669	(\$299)
Mayor and Council	\$3,911	\$1,456	\$3,905	(\$6)
Non-Departmental	\$41,935	\$9,283	\$41,421	(\$515)
Office of Cultural Affairs	\$16,955	\$7,233	\$16,912	(\$43)
Office of Economic Development	\$1,122	\$836	\$1,122	\$0
Office of Financial Services	\$2,886	\$815	\$2,876	(\$10)
Park and Recreation	\$78,614	\$32,381	\$78,599	(\$15)
Police	\$426,401	\$175,431	\$426,395	(\$6)
Public Works	\$7,121	\$4,082	\$6,971	(\$149)
Sanitation Services	\$74,399	\$25,470	\$74,957	\$558
Street Lighting	\$19,201	\$7,018	\$18,528	(\$673)
Street Services	\$61,742	\$20,321	\$61,735	(\$7)
Sustainable Dev/Construction	\$1,788	\$1,079	\$1,525	(\$263)
Trinity Watershed Management	\$661	\$208	\$638	(\$24)
RESERVES AND TRANSFERS				
Contingency Reserve	\$400	\$0	\$400	\$0
Liability/Claim Fund	\$5,088	\$0	\$7,831	\$2,743
Salary and Benefit Reserve	\$2,066	\$0	\$2,066	\$0
TOTAL EXPENDITURES	\$1,120,748	\$446,383	\$1,122,971	\$2,223

PROPRIETARY FUNDS
FORECAST OF FY 2013-14 REVENUES AND EXPENDITURES
AS OF FEBRUARY 28, 2014
(000s)

DEPARTMENT	BUDGET	REVENUES AND EXPENDITURES YEAR TO DATE	YEAR-END FORECAST	BUDGET VS FORECAST VARIANCE
Aviation				
Revenues	\$61,184	\$24,999	\$66,980	\$5,796
Expenses	\$61,184	\$25,427	\$60,871	(\$313)
Net Excess of Revenues Over Expenses/Transfer	<u>\$0</u>	<u>(\$428)</u>	<u>\$6,110</u>	<u>\$6,110</u>
Convention Center				
Revenues	\$65,308	\$24,212	\$68,351	\$3,043
Expenses	\$65,307	\$19,903	\$68,226	\$2,919
Net Excess of Revenues Over Expenses/Transfer	<u>\$1</u>	<u>\$4,309</u>	<u>\$126</u>	<u>\$124</u>
Sustainable Dev/Construction				
Revenues	\$26,780	\$10,181	\$26,809	\$29
Expenses	\$25,262	\$7,272	\$23,340	(\$1,922)
Net Excess of Revenues Over Expenses/Transfer	<u>\$1,518</u>	<u>\$2,909</u>	<u>\$3,469</u>	<u>\$1,950</u>
Municipal Radio Fund				
Revenues	\$2,409	\$827	\$2,216	(\$193)
Expenses	\$2,379	\$643	\$2,115	(\$264)
Net Excess of Revenues Over Expenses/Transfer	<u>\$29</u>	<u>\$184</u>	<u>\$101</u>	<u>\$72</u>
Water Utilities				
Revenues	\$595,315	\$223,459	\$585,258	(\$10,057)
Expenses	\$595,315	\$184,190	\$585,258	(\$10,057)
Net Excess of Revenues Over Expenses/Transfer	<u>\$0</u>	<u>\$39,269</u>	<u>\$0</u>	<u>\$0</u>
Communication & Information Svcs.				
Revenues	\$58,765	\$22,525	\$58,803	\$38
Expenses	\$61,459	\$30,020	\$60,750	(\$710)
Net Excess of Revenues Over Expenses/Transfer	<u>(\$2,695)</u>	<u>(\$7,495)</u>	<u>(\$1,947)</u>	<u>\$748</u>

PROPRIETARY FUNDS
FORECAST OF FY 2013-14 REVENUES AND EXPENDITURES
AS OF FEBRUARY 28, 2014
(000s)

DEPARTMENT	BUDGET	REVENUES AND EXPENDITURES YEAR TO DATE	YEAR-END FORECAST	BUDGET VS FORECAST VARIANCE
Equipment Services				
Revenues	\$54,212	\$12,647	\$54,245	\$33
Expenses	<u>\$54,212</u>	<u>\$15,297</u>	<u>\$54,186</u>	<u>(\$26)</u>
Net Excess of Revenues Over Expenses/Transfer	<u>\$0</u>	<u>(\$2,650)</u>	<u>\$59</u>	<u>\$59</u>
Express Business				
Revenues	\$4,117	\$1,349	\$4,004	(\$112)
Expenses	<u>\$3,812</u>	<u>\$1,159</u>	<u>\$3,812</u>	<u>\$0</u>
Net Excess of Revenues Over Expenses/Transfer	<u>\$305</u>	<u>\$190</u>	<u>\$193</u>	<u>(\$112)</u>

OTHER FUNDS
FORECAST OF FY 2013-14 REVENUES AND EXPENDITURES
AS OF FEBRUARY 28, 2014
(000s)

DEPARTMENT	BUDGET	REVENUES AND EXPENDITURES YEAR TO DATE	YEAR-END FORECAST	BUDGET VS FORECAST VARIANCE
Employee Benefits	\$1,339	\$206	\$1,339	\$0
Risk Management	\$2,441	\$778	\$2,416	(\$25)
9-1-1 System Operations				
Revenues	\$14,046	\$5,090	\$13,480	(\$567)
Expenses	<u>\$19,758</u>	<u>\$3,820</u>	<u>\$19,674</u>	<u>(\$84)</u>
Net Excess of Revenues Over Expenses/Transfer	<u>(\$5,712)</u>	<u>\$1,270</u>	<u>(\$6,194)</u>	<u>(\$482)</u>
Storm Water Drainage				
Revenues	\$50,111	\$20,816	\$50,329	\$217
Expenses	<u>\$55,011</u>	<u>\$10,493</u>	<u>\$54,463</u>	<u>(\$549)</u>
Net Excess of Revenues Over Expenses/Transfer	<u>(\$4,900)</u>	<u>\$10,324</u>	<u>(\$4,134)</u>	<u>\$766</u>

**DEBT SERVICE FUND
FORECAST OF FY 2012-13 REVENUES AND EXPENDITURES
AS OF FEBRUARY 28, 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	\$198,670	\$233,972	\$760
Expenses	\$234,511	\$181,926	\$234,511	\$0
Ending Balance	\$3,729	\$16,744	\$4,752	\$1,024

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)
Balance as of February 28, 2014	<u>\$3,351,897</u>

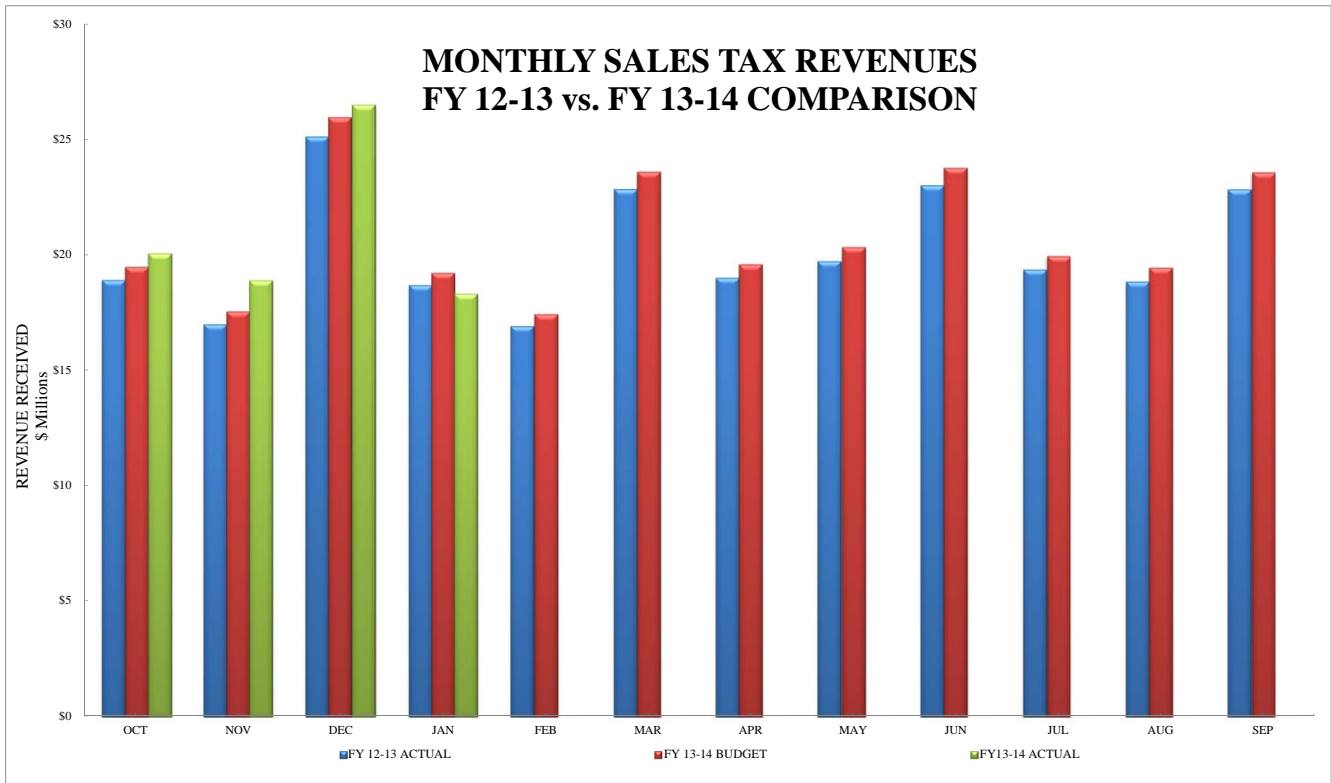
LIABILITY/CLAIMS FUND

Beginning Balance October 1, 2013	\$1,903,284
Revised Budgeted Revenue	<u>\$9,411,373</u>
FY 2013-14 Available Funds	\$11,314,657
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)
Balance as of February 28, 2014	<u>\$7,766,985</u>

SALES TAX

as of January 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					
MAR	22,819,012	23,570,356					
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	\$83,667,640	\$4,049,976	5.1%	\$1,583,605	1.9%



**GENERAL FUND
HISTORICAL REVENUE COMPARISON
AS OF FEBRUARY
(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	\$422,083	\$439,212	\$451,489	\$437,125	\$450,615	\$483,898	\$469,469	\$485,778
Sales Tax	\$215,508	\$89,499	\$229,577	\$231,463	\$79,618	\$241,592	\$249,565	\$83,668	\$251,149
TOTAL TAXES	\$650,147	\$511,582	\$668,789	\$682,952	\$516,743	\$692,207	\$733,463	\$553,137	\$736,927
FRANCHISE REVENUES									
Oncor Electric	\$51,097	\$28,715	\$52,466	\$49,323	\$27,368	\$51,139	\$50,110	\$27,775	\$50,382
AT&T	\$16,515	\$4,209	\$16,392	\$14,875	\$3,913	\$15,037	\$13,422	\$3,587	\$13,444
Atmos Energy	\$11,474	\$3,068	\$10,444	\$11,174	\$2,569	\$10,984	\$11,228	\$3,428	\$11,311
Time Warner Cable	\$6,170	\$1,587	\$6,440	\$6,170	\$1,580	\$6,391	\$6,376	\$1,437	\$6,263
Other	\$17,212	\$4,361	\$18,345	\$18,096	\$4,720	\$19,463	\$20,773	\$5,370	\$20,909
TOTAL FRANCHISE REVENUES	\$102,469	\$41,941	\$104,087	\$99,639	\$40,150	\$103,015	\$101,908	\$41,597	\$102,309
LICENSES AND PERMITS	\$9,747	\$4,576	\$9,771	\$9,808	\$4,624	\$9,984	\$9,090	\$4,361	\$9,181
INTEREST EARNED	\$914	\$416	\$1,127	\$755	\$221	\$738	\$632	\$173	\$632
INTERGOVERNMENTAL	\$5,430	\$429	\$6,427	\$5,589	\$0	\$6,464	\$6,203	\$0	\$6,203
FINES AND FORFEITURES									
Municipal Court	\$17,822	\$5,730	\$15,241	\$16,540	\$5,315	\$15,052	\$13,779	\$5,965	\$13,995
Vehicle Towing & Storage	\$7,874	\$3,052	\$6,938	\$7,678	\$2,782	\$6,831	\$6,957	\$2,950	\$6,956
Parking Fines	\$5,793	\$1,920	\$5,047	\$5,962	\$957	\$4,770	\$5,070	\$686	\$4,542
Red Light Camera Fines	\$7,276	\$0	\$7,322	\$6,867	\$0	\$6,985	\$6,867	\$0	\$7,037
Public Library	\$603	\$217	\$533	\$603	\$211	\$518	\$553	\$184	\$520
TOTAL FINES	\$39,368	\$10,919	\$35,081	\$37,650	\$9,265	\$34,155	\$33,227	\$9,785	\$33,051
CHARGES FOR SERVICE									
Sanitation Service	\$59,922	\$25,041	\$60,538	\$59,838	\$26,122	\$61,344	\$62,010	\$25,577	\$62,010
Parks	\$7,321	\$2,960	\$8,766	\$8,629	\$3,657	\$9,860	\$9,716	\$3,785	\$9,747
Private Disposal Fees	\$18,336	\$7,409	\$19,663	\$18,864	\$7,057	\$18,844	\$17,694	\$6,217	\$17,666
Emergency Ambulance	\$20,063	\$6,793	\$16,684	\$20,207	\$4,352	\$20,759	\$42,982	\$5,734	\$42,982
Security Alarm	\$4,155	\$1,736	\$4,593	\$4,231	\$1,871	\$4,450	\$4,500	\$1,806	\$4,543
Street Lighting	\$1,493	\$160	\$965	\$1,200	\$130	\$1,447	\$1,000	\$112	\$955
Vital Statistics	\$1,563	\$592	\$1,563	\$1,492	\$596	\$1,581	\$1,581	\$552	\$1,436
Other	\$18,756	\$10,456	\$17,376	\$17,729	\$10,001	\$18,668	\$18,303	\$8,949	\$19,302
TOTAL CHARGES	\$131,610	\$55,148	\$130,148	\$132,190	\$53,785	\$136,952	\$157,786	\$52,732	\$158,641
INTERFUND REVENUE	\$60,584	\$13,866	\$45,572	\$60,410	\$7,687	\$46,710	\$67,330	\$13,987	\$67,330
MISCELLANEOUS	\$12,516	\$4,380	\$12,769	\$12,311	\$4,908	\$11,664	\$11,109	\$3,869	\$10,787
TOTAL REVENUES	\$1,012,786	\$643,257	\$1,013,770	\$1,041,303	\$637,382	\$1,041,889	\$1,120,748	\$679,641	\$1,125,060

* Based on Actual FY 2011-12 year end revenues

** Estimates based on revenues through August 2013

*** Estimates based on revenues through February 2014

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

DEPARTMENT	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***
Building Services	\$18,180	\$9,185	\$18,083	\$22,602	\$9,316	\$22,599	41%	\$25,609	\$12,591	\$25,730
Business Dev/Procurement Svcs	\$2,116	\$885	\$2,086	\$2,410	\$901	\$2,403	38%	\$2,654	\$945	\$2,654
City Attorney's Office	\$10,754	\$4,093	\$10,741	\$12,915	\$4,848	\$12,888	38%	\$14,013	\$5,731	\$14,432
City Auditor's Office	\$2,067	\$804	\$2,030	\$2,180	\$778	\$2,085	37%	\$2,391	\$878	\$2,408
City Controller's Office	\$3,613	\$1,523	\$3,485	\$4,066	\$1,533	\$3,998	38%	\$4,471	\$1,729	\$4,465
City Manager's Office	\$1,635	\$826	\$1,628	\$1,509	\$793	\$1,448	55%	\$1,701	\$940	\$1,742
City Secretary's Office	\$1,514	\$558	\$1,500	\$1,758	\$689	\$1,718	40%	\$1,783	\$665	\$1,830
Civil Service	\$1,459	\$526	\$1,374	\$1,829	\$641	\$1,821	35%	\$2,126	\$689	\$2,128
Code Compliance	\$28,045	\$10,302	\$27,795	\$30,663	\$11,350	\$30,663	37%	\$33,720	\$11,893	\$33,707
Court Services	\$10,693	\$3,853	\$10,666	\$10,854	\$3,873	\$10,918	35%	\$11,400	\$4,064	\$11,313
Elections	\$1,239	\$48	\$1,133	\$1,120	\$18	\$1,119	2%	\$1,096	\$34	\$1,096
Fire	\$206,958	\$87,365	\$206,691	\$207,275	\$89,452	\$205,922	43%	\$219,029	\$90,243	\$219,529
Housing	\$8,097	\$5,239	\$8,076	\$9,516	\$5,829	\$9,502	61%	\$10,883	\$6,683	\$10,875
Human Resources	\$3,491	\$1,576	\$3,151	\$3,752	\$1,766	\$3,710	48%	\$4,080	\$1,780	\$4,080
Independent Audit	\$937	\$0	\$937	\$903	\$0	\$903	0%	\$919	\$0	\$919
Jail Contract - Lew Sterrett	\$7,852	\$7,852	\$7,852	\$8,229	\$7,543	\$8,229	92%	\$8,714	\$8,714	\$8,714
Judiciary	\$3,077	\$1,304	\$3,006	\$3,286	\$1,289	\$3,153	41%	\$3,528	\$1,258	\$3,429
Library	\$18,462	\$8,127	\$18,111	\$20,295	\$7,818	\$20,147	39%	\$22,370	\$8,900	\$22,370
Management Services	\$3,455	\$2,138	\$3,339	\$4,646	\$2,374	\$4,448	53%	\$5,968	\$3,035	\$5,669
Mayor and Council	\$3,624	\$1,293	\$3,527	\$3,864	\$1,410	\$3,748	38%	\$3,911	\$1,456	\$3,905
Non-Departmental	\$31,147	\$8,105	\$28,592	\$33,239	\$8,271	\$32,479	25%	\$41,935	\$9,283	\$41,421
Office of Cultural Affairs	\$13,895	\$6,151	\$13,083	\$16,025	\$8,738	\$15,853	55%	\$16,955	\$7,233	\$16,912
Office of Economic Development	\$657	\$685	\$647	\$760	\$737	\$760	97%	\$1,122	\$836	\$1,122
Office of Financial Services	\$1,776	\$499	\$1,521	\$2,147	\$601	\$2,129	28%	\$2,886	\$815	\$2,876
Park and Recreation	\$66,636	\$28,383	\$66,281	\$73,442	\$30,197	\$73,367	41%	\$78,614	\$32,381	\$78,599
Police	\$399,406	\$158,774	\$398,795	\$402,252	\$158,975	\$401,923	40%	\$426,401	\$175,431	\$426,395
Public Works	\$5,015	\$3,534	\$4,775	\$5,279	\$4,047	\$5,036	80%	\$7,121	\$4,082	\$6,971
Sanitation Services	\$74,535	\$27,255	\$73,537	\$73,596	\$24,195	\$73,586	33%	\$74,399	\$25,470	\$74,957
Street Lighting	\$18,084	\$6,650	\$16,979	\$18,318	\$6,455	\$18,082	36%	\$19,201	\$7,018	\$18,528
Street Services	\$53,645	\$18,904	\$53,629	\$57,262	\$20,438	\$57,260	36%	\$61,742	\$20,321	\$61,735
Sustainable Dev/Construction	\$1,204	\$883	\$1,004	\$1,238	\$850	\$1,199	71%	\$1,788	\$1,079	\$1,525
Trinity Watershed Management	\$272	\$223	\$265	\$244	\$330	\$244	135%	\$661	\$208	\$638
RESERVES AND TRANSFERS										
Contingency Reserve	\$1,663	\$0	\$1,663	\$200	\$0	\$200		\$400	\$0	\$400
Liability/Claim Fund	\$5,288	\$0	\$5,288	\$3,630	\$0	\$3,630		\$5,088	\$0	\$7,831
Salary and Benefit Reserve	\$2,295	\$0	\$0	\$0	\$0	\$773		\$2,066	\$0	\$2,066
EXPENDITURES	\$1,012,786	\$407,543	\$1,001,271	\$1,041,303	\$416,053	\$1,037,945	40%	\$1,120,748	\$446,383	\$1,122,971

* Based on Actual FY 2011-12 year end expenditures

**Estimates based on expenditures through August 2013

*** Estimates based on expenditures through February 2014