

# Memorandum



DATE February 13, 2015  
TO The Honorable Mayor and Members of the City Council  
SUBJECT Financial Forecast Report

CITY OF DALLAS

The FY 2014-15 Financial Forecast Report based on information through December 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 on December 10, 2014 by CR# 14-2194.

For FY 2014-15, General Fund revenues are projected to be \$5,259,000 below budget and General Fund expenditures are projected to \$3,551,000 below budget. This results in forecast expenditures being in excess of forecast revenues by \$1,708,000. Details related to budget variances may be found on page 15 of the Financial Forecast Report.

The General Fund revenue reduction is due primarily to more service providers applying to the State of Texas for the Ambulance Supplemental Payment Program resulting in fewer funds available to reimburse the City of Dallas. This revenue reduction is already partially offset by anticipated savings in fuel expense as the price per gallon is less than budgeted and partially offset by Municipal Court revenues being better than budgeted. As the Financial Forecast Report is monitored monthly, additional opportunities to offset the remaining revenue reduction will be identified. Potential savings will be identified from slowed spending, vacancies, a possible selected hiring freeze, deferral of the planned major maintenance projects, reduction in number of lane miles of partial street reconstruction, and/or possible increases in other revenues. As a last resort, fund balance is available to make up the variance if necessary.

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

  
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



FY 2014-15

# Financial Forecast Report

Information as of December 31, 2014

All Dollars in Thousands



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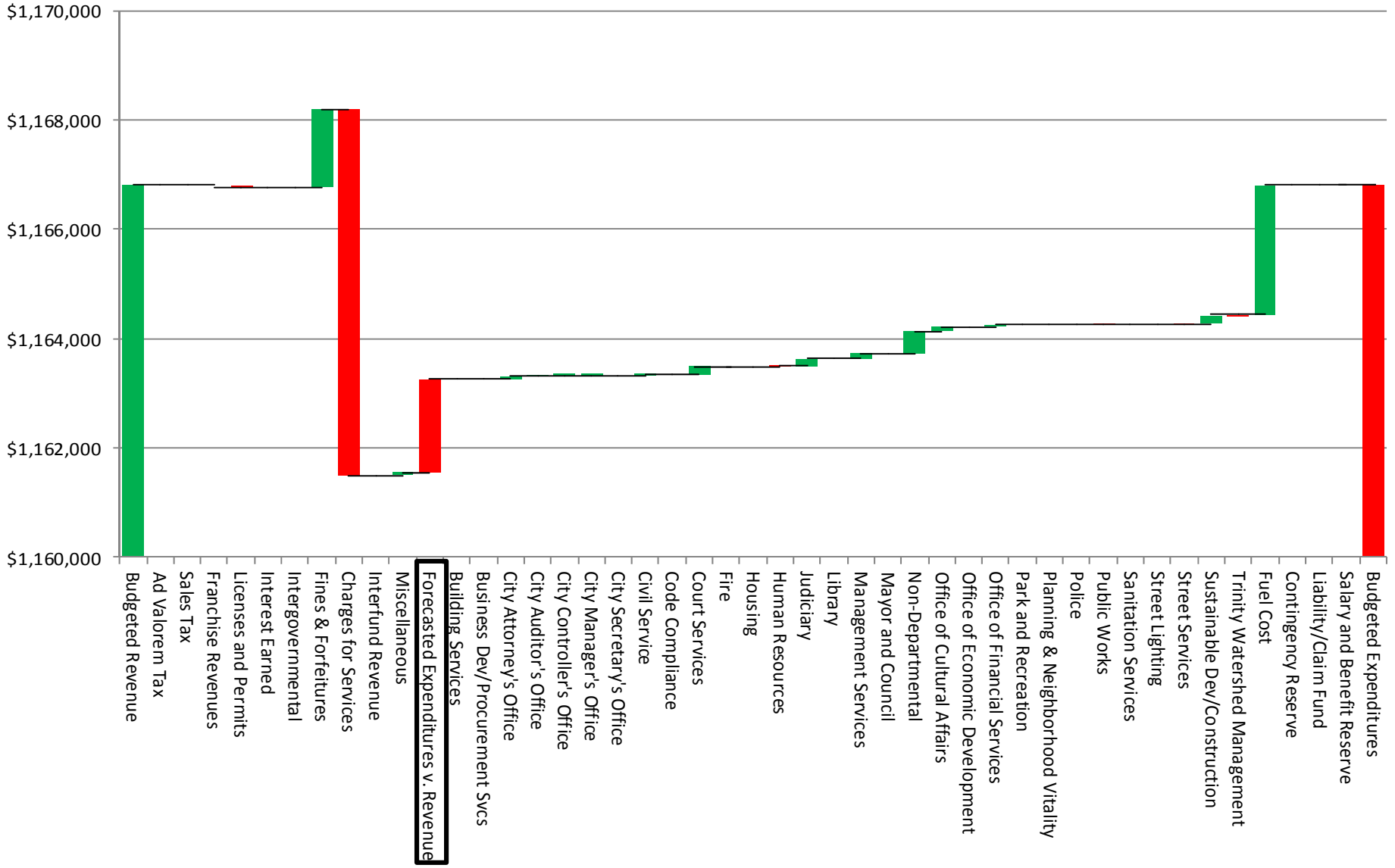
# GENERAL FUND

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<u>ITEM</u>	<u>AMENDED BUDGET <sup>1</sup></u>	<u>YEAR TO DATE</u>	<u>YEAR-END FORECAST</u>	<u>BUDGET VS FORECAST VARIANCE</u>
Revenues	\$1,166,814	\$300,190	\$1,161,556	(\$5,259)
Expenditures	1,166,814	295,819	1,163,264	(3,551)
Net Excess of Revenues Over Expenditures/Transfers	<u>\$0</u>	<u>\$4,371</u>	<u>(\$1,708)</u>	<u>(\$1,708)</u>

# GENERAL FUND

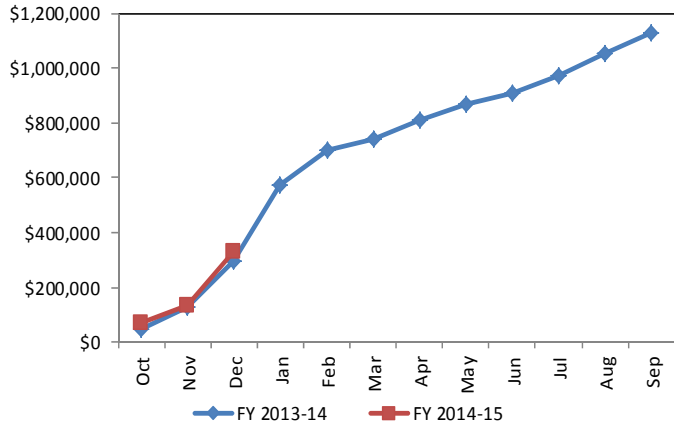
*Budgeted Revenues & Expenditures vs Forecast Revenues and Expenditures*



# GENERAL FUND REVENUES

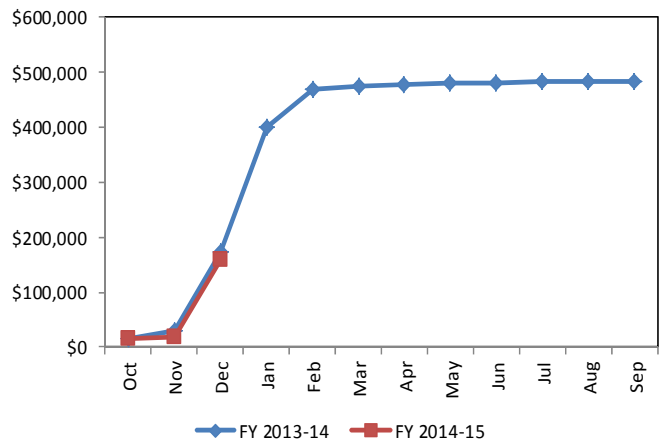
## All SOURCES

	FY 2013-14	FY 2014-15	Variance
Oct	\$49,412	\$69,308	\$19,896
Nov	78,405	65,871	(12,534)
Dec	169,703	194,702	24,999
Jan	278,416		
Feb	121,977		
Mar	45,183		
Apr	69,980		
May	55,278		
Jun	41,380		
Jul	64,070		
Aug	80,412		
Sep	73,925		
<b>Total</b>	<b>\$1,128,141</b>	<b>\$329,880</b>	<b>\$32,361</b>



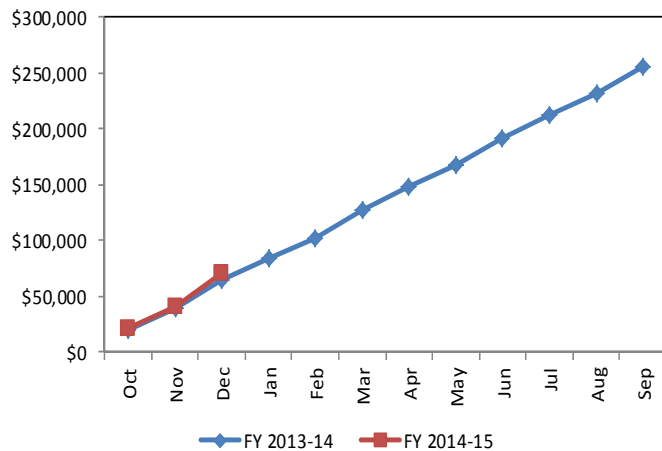
## PROPERTY TAX

	FY 2013-14	FY 2014-15	Variance
Oct	\$14,962	\$16,175	\$1,213
Nov	15,512	18,472	2,960
Dec	142,039	160,305	18,266
Jan	227,269		
Feb	69,688		
Mar	5,696		
Apr	2,724		
May	1,464		
Jun	2,032		
Jul	523		
Aug	654		
Sep	677		
<b>Total</b>	<b>\$483,240</b>	<b>\$194,951</b>	<b>\$22,439</b>



## SALES TAX

	FY 2013-14	FY 2014-15	Variance
Oct	\$20,062	\$21,933	\$1,872
Nov	18,853	19,220	368
Dec	26,482	29,690	3,208
Jan	18,272		
Feb	18,878		
Mar	24,697		
Apr	20,532		
May	19,772		
Jun	23,682		
Jul	20,546		
Aug	19,665		
Sep	24,276		
<b>Total</b>	<b>\$255,716</b>	<b>\$70,844</b>	<b>\$5,448</b>



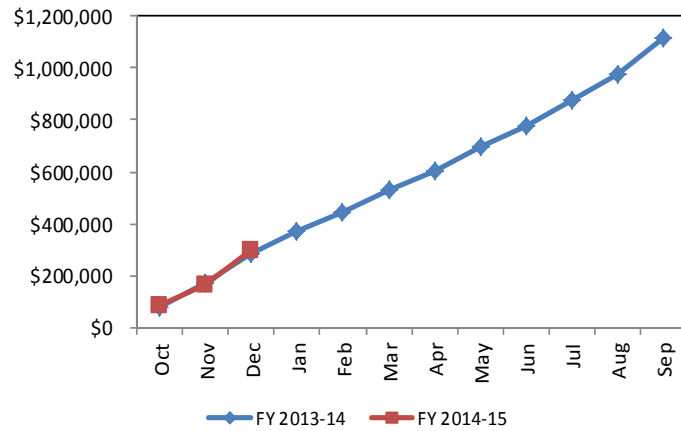
# GENERAL FUND REVENUES

	AMENDED BUDGET <sup>1</sup>	REVENUES YEAR TO DATE	YEAR-END FORECAST	BUDGET VS FORECAST VARIANCE
<b>TAXES</b>				
Ad Valorem Tax	\$520,321	\$194,951	\$520,321	\$0
Sales Tax	268,666	70,844	268,666	0
<b>TOTAL TAXES</b>	<b>788,987</b>	<b>265,795</b>	<b>788,987</b>	<b>0</b>
<b>FRANCHISE REVENUES</b>				
Oncor Electric	50,014	15,171	50,014	0
AT&T	12,064	0	12,064	0
Atmos Energy	12,178	0	12,178	0
Time Warner Cable	5,768	0	5,768	0
Other	22,336	11	22,336	0
<b>TOTAL FRANCHISE REVENUES</b>	<b>102,360</b>	<b>15,181</b>	<b>102,360</b>	<b>0</b>
<b>LICENSES AND PERMITS</b>	<b>9,857</b>	<b>2,804</b>	<b>9,816</b>	<b>(41)</b>
<b>INTEREST EARNED</b>	<b>591</b>	<b>0</b>	<b>591</b>	<b>0</b>
<b>INTERGOVERNMENTAL</b>	<b>6,638</b>	<b>0</b>	<b>6,638</b>	<b>0</b>
<b>FINES AND FORFEITURES</b>				
Municipal Court <sup>2</sup>	12,214	2,792	13,642	1,428
Vehicle Towing & Storage	6,978	1,658	6,978	0
Parking Fines	4,419	0	4,419	0
Red Light Camera Fines	7,335	0	7,335	0
Public Library	500	97	500	0
<b>TOTAL FINES</b>	<b>31,446</b>	<b>4,548</b>	<b>32,874</b>	<b>1,428</b>
<b>CHARGES FOR SERVICE</b>				
Sanitation Service	63,530	16,662	63,669	140
Parks	9,814	1,424	9,830	16
Private Disposal Fees	17,509	4,968	17,888	379
Emergency Ambulance <sup>3</sup>	33,626	4,514	26,917	(6,709)
Security Alarm	4,510	1,143	4,510	0
Street Lighting	743	0	743	0
Vital Statistics	1,470	305	1,470	0
Other	21,754	5,958	21,225	(528)
<b>TOTAL CHARGES</b>	<b>152,954</b>	<b>34,974</b>	<b>146,251</b>	<b>(6,703)</b>
<b>INTERFUND REVENUE</b>	<b>61,842</b>	<b>4,215</b>	<b>61,842</b>	<b>0</b>
<b>MISCELLANEOUS</b>	<b>12,140</b>	<b>2,363</b>	<b>12,197</b>	<b>57</b>
<b>TOTAL REVENUES</b>	<b>\$1,166,814</b>	<b>\$329,880</b>	<b>\$1,161,556</b>	<b>(\$5,259)</b>

# GENERAL FUND EXPENDITURES

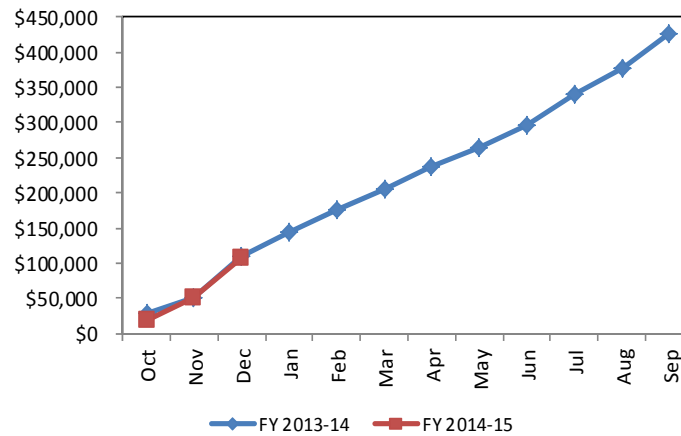
## ALL EXPENSES

	FY 2013-14	FY 2014-15	Variance
Oct	\$79,179	\$83,596	\$4,417
Nov	88,876	83,285	(5,591)
Dec	118,448	128,938	10,490
Jan	84,834		
Feb	75,046		
Mar	81,882		
Apr	78,188		
May	89,869		
Jun	83,353		
Jul	99,016		
Aug	98,277		
Sep	140,563		
<b>Total</b>	<b>\$1,117,530</b>	<b>\$295,819</b>	<b>\$9,316</b>



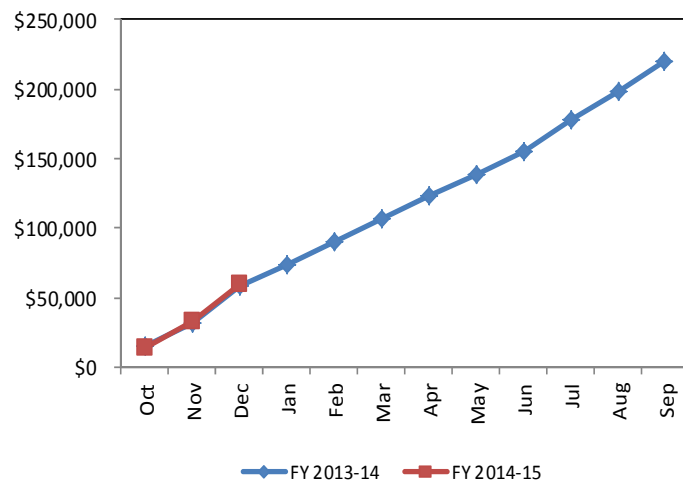
## POLICE

	FY 2013-14	FY 2014-15	Variance
Oct	\$29,227	\$19,262	(\$9,965)
Nov	21,557	31,339	9,782
Dec	58,095	57,789	(306)
Jan	35,212		
Feb	31,340		
Mar	31,152		
Apr	31,437		
May	27,178		
Jun	32,164		
Jul	42,757		
Aug	36,838		
Sep	49,275		
<b>Total</b>	<b>\$426,231</b>	<b>\$108,390</b>	<b>(\$489)</b>



## FIRE

	FY 2013-14	FY 2014-15	Variance
Oct	\$14,775	\$13,502	(\$1,273)
Nov	17,133	19,557	2,424
Dec	26,151	26,055	(96)
Jan	15,708		
Feb	16,476		
Mar	16,859		
Apr	15,798		
May	15,816		
Jun	16,850		
Jul	22,240		
Aug	20,946		
Sep	21,365		
<b>Total</b>	<b>\$220,117</b>	<b>\$59,114</b>	<b>\$1,055</b>



# GENERAL FUND EXPENDITURES

DEPARTMENT	AMENDED BUDGET <sup>1</sup>	EXPENDITURES YEAR TO DATE	YEAR-END FORECAST	BUDGET VS FORECAST VARIANCE
Building Services	\$23,896	\$7,487	\$23,896	\$0
Business Dev/Procurement Svcs	2,855	634	2,854	(0)
City Attorney's Office	15,147	3,489	15,103	(44)
City Auditor's Office	2,844	575	2,823	(21)
City Controller's Office	5,603	934	5,602	(1)
City Manager's Office	1,829	544	1,828	(1)
City Secretary's Office	3,028	558	3,028	0
Civil Service	2,345	442	2,342	(3)
Code Compliance	35,383	9,062	35,383	0
Court Services	20,185	10,607	20,025	(160)
Fire	228,009	59,114	228,009	0
Housing	11,628	6,228	11,628	0
Human Resources	4,638	1,374	4,635	(4)
Judiciary	3,695	748	3,559	(136)
Library	26,144	5,550	26,144	0
Management Services	5,650	3,098	5,552	(98)
Mayor and Council	3,923	869	3,923	(0)
Non-Departmental	49,342	5,770	48,942	(400)
Office of Cultural Affairs	17,288	6,335	17,206	(82)
Office of Economic Development	1,577	1,051	1,577	0
Office of Financial Services	3,643	710	3,604	(38)
Park and Recreation	81,877	25,048	81,877	0
Planning & Neighborhood Vitality	2,527	595	2,527	0
Police	438,060	108,390	438,060	0
Public Works	6,861	3,114	6,861	(1)
Sanitation Services	75,694	15,790	75,694	0
Street Lighting	17,923	3,491	17,923	0
Street Services	65,914	13,435	65,905	(9)
Sustainable Dev/Construction <sup>4</sup>	1,540	579	1,380	(160)
Trinity Watershed Management	1,351	197	1,330	(21)
<b>OTHER</b>				
Fuel Cost (to be allocated) <sup>5</sup>	0	0	(2,372)	(2,372)
<b>RESERVES AND TRANSFERS</b>				
Contingency Reserve	450	0	450	0
Liability/Claim Fund	4,170	0	4,170	0
Salary & Benefit Reserve	1,800	0	1,800	0
<b>TOTAL EXPENDITURES</b>	<b>\$1,166,814</b>	<b>\$295,819</b>	<b>\$1,163,264</b>	<b>(\$3,551)</b>



# PROPRIETARY FUNDS

DEPARTMENT	BUDGET	YEAR TO DATE	YEAR-END FORECAST	BUDGET VS FORECAST VARIANCE
<b>AVIATION</b>				
BEGINNING FUND BALANCE	\$12,043	\$ -	\$12,043	\$ -
REVENUES:				
Field Maintenance	27,571	6,177	27,680	109
Terminal Maintenance	32,613	6,663	32,613	0
Parking Garage	24,283	5,975	24,283	0
All Remaining Revenues	2,077	471	2,463	386
<b>TOTAL REVENUES</b>	<b>86,545</b>	<b>19,286</b>	<b>87,039</b>	<b>494</b>
<b>TOTAL EXPENDITURES</b>	<b>86,545</b>	<b>14,718</b>	<b>85,871</b>	<b>(674)</b>
<b>ENDING FUND BALANCE</b>	<b>\$12,043</b>	<b>\$ -</b>	<b>\$13,211</b>	<b>\$1,168</b>

## CONVENTION AND EVENT SERVICES

BEGINNING FUND BALANCE	\$15,621	\$ -	\$15,621	\$ -
REVENUES:				
Hotel Occupancy Tax	50,263	8,426	50,263	0
Alcoholic Beverage Tax	9,650	0	9,650	0
Contract Services	7,883	1,818	7,883	0
All Remaining Revenues	9,595	1,776	9,612	17
<b>TOTAL REVENUES</b>	<b>77,392</b>	<b>12,021</b>	<b>77,409</b>	<b>17</b>
<b>TOTAL EXPENDITURES</b>	<b>77,345</b>	<b>15,270</b>	<b>77,355</b>	<b>10</b>
<b>ENDING FUND BALANCE</b>	<b>\$15,667</b>	<b>\$ -</b>	<b>\$15,674</b>	<b>\$7</b>

# PROPRIETARY FUNDS

DEPARTMENT	BUDGET	YEAR TO DATE	YEAR-END FORECAST	BUDGET VS FORECAST VARIANCE
<b>SUSTAINABLE DEVELOPMENT AND CONSTRUCTION</b>				
BEGINNING FUND BALANCE	\$29,798	\$ -	\$29,798	\$ -
REVENUES:				
Building Permits	16,973	4,930	17,199	226
Certificate of Occupancy	1,324	324	1,345	21
Plan Review	3,562	1,016	3,596	34
Registration/License	1,018	212	1,018	0
Special Plats	878	224	878	0
Private Development	998	275	1,000	2
Zoning	1,172	232	1,172	0
Interest Earnings	116	0	116	0
All Remaining Revenues	1,464	446	1,464	0
<b>TOTAL REVENUES</b>	<b>27,505</b>	<b>7,659</b>	<b>27,787</b>	<b>282</b>
<b>TOTAL EXPENDITURES</b>	<b>26,839</b>	<b>4,790</b>	<b>26,059</b>	<b>(779)</b>
<b>ENDING FUND BALANCE</b>	<b>\$30,465</b>	<b>\$ -</b>	<b>\$31,526</b>	<b>\$1,061</b>
<b>MUNICIPAL RADIO</b>				
BEGINNING FUND BALANCE	\$1,234	\$ -	\$1,234	\$ -
REVENUES:				
Local Sales	2,003	473	2,003	0
National Sales	8	15	20	12
Local Political	4	0	4	0
Local New Sales	100	117	125	25
Interest Earned	7	0	7	0
All Remaining Revenues	5	0	5	0
<b>TOTAL REVENUES</b>	<b>2,126</b>	<b>605</b>	<b>2,163</b>	<b>37</b>
<b>TOTAL EXPENDITURES</b>	<b>2,062</b>	<b>603</b>	<b>1,996</b>	<b>(66)</b>
<b>ENDING FUND BALANCE</b>	<b>\$1,298</b>	<b>\$ -</b>	<b>\$1,401</b>	<b>\$103</b>

# PROPRIETARY FUNDS

DEPARTMENT	BUDGET	YEAR TO DATE	YEAR-END FORECAST	BUDGET VS FORECAST VARIANCE
<b>WATER UTILITIES</b>				
BEGINNING FUND BALANCE	\$71,876	\$ -	\$71,876	\$ -
REVENUES:				
Treated Water - Retail	271,965	65,480	268,593	(3,372)
Treated Water - Wholesale	72,565	17,270	71,643	(922)
Wastewater - Retail	219,098	53,932	217,908	(1,190)
Wastewater - Wholesale	10,217	1,756	9,418	(798)
All Remaining Revenues	40,676	9,065	37,417	(3,259)
<b>TOTAL REVENUES</b>	<b>614,521</b>	<b>147,503</b>	<b>604,979</b>	<b>(9,542)</b>
<b>TOTAL EXPENDITURES</b>	<b>614,521</b>	<b>111,806</b>	<b>604,979</b>	<b>(9,542)</b>
<b>ENDING FUND BALANCE</b>	<b>\$71,876</b>	<b>\$ -</b>	<b>\$71,876</b>	<b>\$0</b>

## COMMUNICATION & INFORMATION SERVICES

BEGINNING FUND BALANCE	\$9,991	\$ -	\$9,991	\$ -
REVENUES:				
Interdepartmental Charges	51,934	12,979	51,934	0
Telephones Leased	7,971	637	7,971	0
Circuits	1,501	0	1,501	0
Desktop Services	1,060	250	1,060	0
Interest	102	0	102	0
Equipment Rental	4,957	1,233	4,957	0
Miscellaneous	77	27	78	1
<b>TOTAL REVENUES</b>	<b>67,603</b>	<b>15,127</b>	<b>67,603</b>	<b>1</b>
<b>TOTAL EXPENDITURES</b>	<b>70,446</b>	<b>23,741</b>	<b>70,375</b>	<b>(70)</b>
<b>ENDING FUND BALANCE</b>	<b>\$7,148</b>	<b>\$ -</b>	<b>\$7,219</b>	<b>\$71</b>

# PROPRIETARY FUNDS

DEPARTMENT	BUDGET	YEAR TO DATE	YEAR-END FORECAST	BUDGET VS FORECAST VARIANCE
<b>EQUIPMENT SERVICES</b>				
BEGINNING FUND BALANCE	\$3,165	\$ -	\$3,165	\$ -
REVENUES:				
Rental/Wreck	31,486	2,436	31,688	202
Fuel	22,597	1,858	19,704	(2,893)
Auto Auction	328	22	398	70
Miscellaneous Revenue	16	4	49	33
Interest and Other	5	0	5	0
<b>TOTAL REVENUES<sup>6</sup></b>	<b>54,432</b>	<b>4,319</b>	<b>51,843</b>	<b>(2,589)</b>
<b>TOTAL EXPENDITURES<sup>6</sup></b>	<b>54,432</b>	<b>8,316</b>	<b>51,843</b>	<b>(2,589)</b>
<b>ENDING FUND BALANCE</b>	<b>\$3,165</b>	<b>\$ -</b>	<b>\$3,165</b>	<b>\$0</b>

## EXPRESS BUSINESS CENTER

BEGINNING FUND BALANCE	\$1,888	\$ -	\$1,888	\$ -
REVENUES:				
Postage Sales	2,703	604	2,703	0
All Other Revenues	1,278	403	1,330	52
<b>TOTAL REVENUES</b>	<b>3,981</b>	<b>1,008</b>	<b>4,033</b>	<b>52</b>
<b>TOTAL EXPENDITURES</b>	<b>4,812</b>	<b>1,035</b>	<b>4,812</b>	<b>(0)</b>
<b>ENDING FUND BALANCE</b>	<b>\$1,058</b>	<b>\$ -</b>	<b>\$1,109</b>	<b>\$52</b>

# OTHER FUNDS

DEPARTMENT	BUDGET	YEAR TO DATE	YEAR-END FORECAST	BUDGET VS FORECAST VARIANCE
<b>9-1-1 SYSTEM OPERATIONS</b>				
BEGINNING FUND BALANCE	\$5,837	\$ -	\$5,837	\$ -
REVENUES:				
9-1-1 Service Receipts - Wireless	5,968	689	6,193	225
9-1-1 Service Receipts - Wireline	6,909	632	6,909	0
Interest and Other	41	0	39	(1)
<b>TOTAL REVENUES</b>	<b>12,918</b>	<b>1,321</b>	<b>13,141</b>	<b>223</b>
<b>TOTAL EXPENDITURES</b>	<b>17,239</b>	<b>2,135</b>	<b>17,231</b>	<b>(8)</b>
<b>ENDING FUND BALANCE</b>	<b>\$1,515</b>	<b>\$ -</b>	<b>\$1,746</b>	<b>\$231</b>
<b>STORM DRAINAGE MANAGEMENT</b>				
BEGINNING FUND BALANCE	\$4,620	\$ -	\$4,620	\$ -
REVENUES:				
Storm Water Fees	51,079	12,949	51,079	0
<b>TOTAL REVENUES</b>	<b>51,079</b>	<b>12,949</b>	<b>51,079</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>53,599</b>	<b>5,783</b>	<b>53,564</b>	<b>(35)</b>
<b>ENDING FUND BALANCE</b>	<b>\$2,099</b>	<b>\$ -</b>	<b>\$2,135</b>	<b>\$35</b>

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# OTHER FUNDS

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DEPARTMENT	BUDGET	YEAR TO DATE	YEAR-END FORECAST	BUDGET VS FORECAST VARIANCE
<b>EMPLOYEE BENEFITS</b>				
TOTAL EXPENDITURES	\$1,370	\$167	\$1,370	\$0
<b>RISK MANAGEMENT</b>				
TOTAL EXPENDITURES	\$2,525	\$481	\$2,520	(\$5)

## LIABILITY/CLAIMS FUND

<b>Beginning Balance October 1, 2014</b>	<b>\$5,464</b>
Budgeted Revenue	5,634
<b>FY 2014-15 Available Funds</b>	<b>11,097</b>
Paid October 2014	(155)
Paid November 2014	(382)
Paid December 2014	(523)
<b>Balance as of December 31, 2014</b>	<b>\$10,038</b>

# DEBT SERVICE FUND

DEPARTMENT	BUDGET	YEAR TO DATE	YEAR-END FORECAST	BUDGET VS FORECAST VARIANCE
<b>DEBT SERVICE FUND</b>				
BEGINNING FUND BALANCE	\$2,012	\$ -	\$2,012	\$ -
REVENUES:				
Ad Valorem	214,354	66,009	214,354	0
Interest/Transfers/Other	20,842	0	20,842	0
<b>TOTAL REVENUES</b>	<b>235,197</b>	<b>66,009</b>	<b>235,197</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>229,908</b>	<b>0</b>	<b>226,719</b>	<b>(3,190)</b>
<b>ENDING FUND BALANCE</b>	<b>\$7,300</b>	<b>\$ -</b>	<b>\$10,490</b>	<b>\$3,190</b>

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# NOTES

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(Dollars in 000s)

1. The General Fund Budget was amended/increased by \$129 based on Council's approved use of contingency reserve funds on December 10, 2014 by CR# 14-2194.
2. Municipal Court revenue is projected to be \$1,428 above budget based on analysis of year end collection revenues of the previous two fiscal years.
3. Emergency Ambulance revenue is projected to be \$6,709 below budget due to a reduction in the reimbursement from the State as a result of the increased number of ambulance service providers requesting reimbursement.
4. Sustainable Development and Construction is projected to be \$160 below budget due to vacancies.
5. General fund fuel expenses are projected to be \$2,372 below budget due to a decline in fuel prices.
6. Equipment Services revenues and expenses are projected to be \$2,589 below budget due to a decline in fuel prices.



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

	FY 2012-13			FY 2013-14			FY 2014-15		
	AMENDED BUDGET	YEAR TO DATE	YEAR-END ACTUAL*	AMENDED BUDGET	YEAR TO DATE	YEAR-END FORECAST**	AMENDED BUDGET	YEAR TO DATE	YEAR-END FORECAST***
<b>TAXES</b>									
Ad Valorem Tax	\$451,489	\$153,481	\$450,752	\$483,898	\$172,512	\$484,244	\$520,321	\$194,951	\$520,321
Sales Tax	231,463	60,978	241,946	255,519	65,396	255,519	268,666	70,844	268,666
<b>TOTAL TAXES</b>	<b>682,952</b>	<b>214,459</b>	<b>692,698</b>	<b>739,417</b>	<b>237,909</b>	<b>739,763</b>	<b>788,987</b>	<b>265,795</b>	<b>788,987</b>
<b>FRANCHISE REVENUES</b>									
Oncor Electric	49,323	15,887	51,139	51,110	15,732	52,472	50,014	15,171	50,014
AT&T	14,875	0	15,132	13,422	0	13,640	12,064	0	12,064
Atmos Energy	11,174	0	11,736	12,228	0	15,102	12,178	0	12,178
Time Warner Cable	6,170	0	6,362	6,376	0	5,969	5,768	0	5,768
Other	18,096	1,866	20,012	20,773	3	21,301	22,336	11	22,336
<b>TOTAL FRANCHISE REVENUES</b>	<b>99,638</b>	<b>17,754</b>	<b>104,381</b>	<b>103,908</b>	<b>15,735</b>	<b>108,484</b>	<b>102,360</b>	<b>15,181</b>	<b>102,360</b>
<b>LICENSES AND PERMITS</b>	<b>9,808</b>	<b>2,609</b>	<b>9,786</b>	<b>9,090</b>	<b>2,009</b>	<b>9,774</b>	<b>9,857</b>	<b>2,804</b>	<b>9,816</b>
<b>INTEREST EARNED</b>	<b>755</b>	<b>84</b>	<b>455</b>	<b>632</b>	<b>91</b>	<b>675</b>	<b>591</b>	<b>0</b>	<b>591</b>
<b>INTERGOVERNMENTAL</b>	<b>5,589</b>	<b>0</b>	<b>6,715</b>	<b>6,203</b>	<b>0</b>	<b>6,887</b>	<b>6,638</b>	<b>0</b>	<b>6,638</b>
<b>FINES AND FORFEITURES</b>									
Municipal Court	16,540	2,846	14,754	13,779	3,316	14,824	12,214	2,792	13,642
Vehicle Towing & Storage	7,678	1,611	6,881	6,957	1,566	6,941	6,978	1,658	6,978
Parking Fines	5,962	247	4,342	5,070	177	3,989	4,419	0	4,419
Red Light Camera Fines	6,867	0	7,719	6,867	0	7,391	7,335	0	7,335
Public Library	603	127	522	553	109	471	500	97	500
<b>TOTAL FINES</b>	<b>37,650</b>	<b>4,830</b>	<b>34,218</b>	<b>33,227</b>	<b>5,168</b>	<b>33,616</b>	<b>31,446</b>	<b>4,548</b>	<b>32,874</b>
<b>CHARGES FOR SERVICE</b>									
Sanitation Service	59,838	15,547	60,860	62,010	16,001	62,148	63,530	16,662	63,669
Parks	8,629	1,806	9,943	9,716	1,717	10,767	9,814	1,424	9,830
Private Disposal Fees	18,864	4,543	18,574	17,694	3,278	19,289	17,509	4,968	17,888
Emergency Ambulance	20,207	1,388	20,507	42,982	2,509	43,367	33,626	4,514	26,917
Security Alarm	4,231	1,173	4,361	4,500	1,016	4,570	4,510	1,143	4,510
Street Lighting	1,200	63	1,450	1,000	0	665	743	0	743
Vital Statistics	1,492	589	1,562	1,581	296	1,530	1,470	305	1,470
Other	17,729	5,871	18,815	20,182	5,539	20,242	21,754	5,958	21,225
<b>TOTAL CHARGES</b>	<b>132,190</b>	<b>30,982</b>	<b>136,071</b>	<b>159,665</b>	<b>30,356</b>	<b>162,579</b>	<b>152,954</b>	<b>34,974</b>	<b>146,251</b>
<b>INTERFUND REVENUE</b>	<b>60,410</b>	<b>6,056</b>	<b>46,552</b>	<b>67,330</b>	<b>4,222</b>	<b>60,748</b>	<b>61,842</b>	<b>4,215</b>	<b>61,842</b>
<b>MISCELLANEOUS</b>	<b>12,311</b>	<b>4,894</b>	<b>11,192</b>	<b>11,109</b>	<b>2,030</b>	<b>11,321</b>	<b>12,140</b>	<b>2,363</b>	<b>12,197</b>
<b>TOTAL REVENUES</b>	<b>\$1,041,303</b>	<b>\$281,669</b>	<b>\$1,042,069</b>	<b>\$1,130,581</b>	<b>\$297,520</b>	<b>\$1,133,847</b>	<b>\$1,166,814</b>	<b>\$329,880</b>	<b>\$1,161,556</b>

\* Based on Actual FY 2012-13 year end revenues

\*\* Estimates based on revenues through August 2014

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

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

DEPARTMENT	FY 2012-13			FY 2013-14			FY 2014-15		
	AMENDED BUDGET	YEAR TO DATE	YEAR-END ACTUAL*	AMENDED BUDGET	YEAR TO DATE	YEAR-END FORECAST**	AMENDED BUDGET	YEAR TO DATE	YEAR-END FORECAST***
Building Services	\$22,602	\$6,765	\$22,042	\$25,709	\$8,978	\$25,682	\$23,896	\$7,487	\$23,896
Business Dev/Procurement Svcs	2,410	573	2,229	2,654	577	2,644	2,855	634	2,854
City Attorney's Office	12,915	2,911	12,913	14,456	3,551	14,427	15,147	3,489	15,103
City Auditor's Office	2,180	485	2,087	2,391	527	2,376	2,844	575	2,823
City Controller's Office	4,969	994	4,781	5,391	1,052	5,378	5,603	934	5,602
City Manager's Office	1,509	484	1,503	1,596	522	1,596	1,829	544	1,828
City Secretary's Office	2,877	492	3,015	2,944	419	2,930	3,028	558	3,028
Civil Service	1,829	391	1,735	2,126	404	2,076	2,345	442	2,342
Code Compliance	30,663	6,989	30,096	33,720	7,769	33,042	35,383	9,062	35,383
Court Services	19,083	3,796	19,008	20,039	11,215	19,930	20,185	10,607	20,025
Fire	207,275	51,152	207,212	221,718	58,059	221,263	228,009	59,114	228,009
Housing	9,516	4,933	9,516	11,373	6,258	11,360	11,628	6,228	11,628
Human Resources	3,752	1,039	3,237	4,121	1,330	4,121	4,638	1,374	4,635
Judiciary	3,286	540	2,980	3,528	768	3,406	3,695	748	3,559
Library	20,295	5,104	19,845	22,370	6,040	22,365	26,144	5,550	26,144
Management Services	4,646	3,677	4,478	5,568	2,219	5,320	5,650	3,098	5,552
Mayor and Council	3,864	845	3,706	3,911	871	3,878	3,923	869	3,923
Non-Departmental	33,239	7,182	31,482	38,455	6,457	37,836	49,342	5,770	48,942
Office of Cultural Affairs	16,025	4,980	15,083	16,916	5,191	16,914	17,288	6,335	17,206
Office of Economic Development	760	586	756	1,122	1,046	1,122	1,577	1,051	1,577
Office of Financial Services	2,147	395	1,757	2,826	488	2,753	3,643	710	3,604
Park and Recreation	73,442	21,776	73,292	78,764	19,509	78,764	81,877	25,048	81,877
Planning and Neighborhood Vitality							2,527	595	2,527
Police	402,252	87,584	401,874	428,943	108,879	428,416	438,060	108,390	438,060
Public Works	5,279	2,784	5,053	7,121	2,541	6,803	6,861	3,114	6,861
Sanitation Services	73,596	13,359	73,350	74,797	14,469	74,797	75,694	15,790	75,694
Street Lighting	18,318	4,850	18,029	18,201	3,597	18,118	17,923	3,491	17,923
Street Services	57,262	9,642	55,620	61,742	13,003	61,732	65,914	13,435	65,905
Sustainable Dev/Construction	1,238	702	463	1,613	636	1,498	1,540	579	1,380
Trinity Watershed Management	244	222	205	641	126	559	1,351	197	1,330
<b>OTHER</b>									
Fuel and Fleet Cost (to be allocated)									(2,372)
<b>RESERVES AND TRANSFERS</b>									
Contingency Reserve	200		200	3,248		3,248	450		450
Liability/Claim Fund	3,630		3,630	11,531		11,531	4,170		4,170
Salary and Benefit Reserve	0		0	1,045		1,045	1,800		1,800
<b>EXPENDITURES</b>	<b>\$1,041,303</b>	<b>\$245,233</b>	<b>\$1,031,177</b>	<b>\$1,130,581</b>	<b>\$286,503</b>	<b>\$1,126,929</b>	<b>\$1,166,814</b>	<b>\$295,819</b>	<b>\$1,163,264</b>

\* Based on Actual FY 2012-13 year end expenditures

\*\*Estimates based on expenditures through August 2014

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