

Memorandum

RECEIVED

2014 MAY -1 PM 4: 56

CITY SECRETARY
DALLAS, TEXAS



DATE May 2, 2014

TO Members of the Budget, Finance & Audit Committee:
Jennifer S. Gates (Vice Chair), Tennell Atkins, Sheffie Kadane, Philip T. Kingston

SUBJECT Budget, Finance & Audit Committee Meeting

Monday, May 5, 2014, 1:00 p.m.

Dallas City Hall - 6ES, 1500 Marilla St., Dallas, TX 75201

The agenda for the meeting is as follows:

1. Consideration of minutes from the April 21, 2014 Budget, Finance & Audit Committee meeting
2. Atmos Energy Corporation: Jack Ireland, Director
Dallas Annual Rate Review Office of Financial Services
3. FY 2014-15 Budget: Citizen Engagement Survey Jack Ireland, Director
Office of Financial Services
4. Upcoming Agenda Item: Bids for Event Set-up and Ron King, Director
Janitorial Services at the Kay Bailey Hutchison Convention and Event Services
Convention Center Dallas

FYI

5. Upcoming Agenda Item: Supplemental Agreement No. 1 to the Contract for Service, Parts and Heating, Ventilation and Air Conditioning Equipment
6. March 2014 Financial Forecast Report

Jerry R. Allen, Chair
Budget, Finance & Audit Committee

c: Honorable Mayor and Members of City Council
A.C. Gonzalez, City Manager
Warren M.S. Ernst, City Attorney
Craig D. Kinton, City Auditor
Rosa A. Rios, City Secretary
Daniel F. Solis, Administrative Judge
Ryan S. Evans, Interim First Assistant City Manager
Jill A. Jordan, P.E., Assistant City Manager

Forest E. 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
Shawn Williams, Interim Public Information Officer
Elsa Cantu, Assistant to the City Manager

A quorum of the Dallas City Council may attend this Council Committee meeting.

A closed executive session may be held if the discussion of any of the above agenda items concerns one of the following:

1. Contemplated or pending litigation or matters where legal advice is requested of the City Attorney. Section 551.071 of the Texas Open Meetings Act.
2. The purchase, exchange, lease or value of real property, if the deliberation in an open meeting would have a detrimental effect on the position of the City in negotiations with a third person. Section 551.072 of the Texas Open Meetings Act.
3. A contract for a prospective gift or donation to the City, if the deliberation in an open meeting would have a detrimental effect on the position of the City in negotiations with a third person. Section 551.073 of the Texas Open Meetings Act.
4. Personnel matters involving the appointment, employment, evaluation, reassignment, duties, discipline or dismissal of a public officer or employee or to hear a complaint against an officer or employee. Section 551.074 of the Texas Open Meetings Act.
5. The deployment, or specific occasions for implementation of security personnel or devices. Section 551.076 of the Texas Open Meetings Act.

Budget, Finance & Audit Committee

Meeting Record- DRAFT

Meeting Date: 4.21.2014

Convened: 1:04 p.m.

Adjourned: 2:42 p.m.

Committee Members Present:

Jerry R. Allen, Chair
Sheffie Kadane

Jennifer S. Gates, Vice-Chair
Tennell Atkins

Philip T. Kingston

Committee Members Absent:

N/A

Other Council Members Present:

Adam Medrano

Staff Present:

Jeanne Chipperfield
Jack Ireland
Zeronda Smith
Michael Frosch
Sarah Standifer
Jaquina Gilbert

Craig Kinton
Stephanie Cooper
Lance Sehorn
Molly McCall
John Rogers
Damesha Turner

Donna Lowe
Damesha Turner
James Martin
Gloria Lopez Carter
Joey Zapata
Clifton Gillespie

Paul Hansen
Elizabeth Fernandez
Edward Scott
Renee Hayden
Theresa O'Donnell

Others Present:

Debi Wheeler, International Rescue Committee Dallas

AGENDA:

1. Approval of the April 7, 2014 Minutes

Presenter(s):

Information Only: —

Action Taken/Committee Recommendation(s):

A motion was made to approve the April 7, 2014 minutes. Motion passed unanimously.

Motion made by: Sheffie Kadane

Motion seconded by: Philip T. Kingston

2. Update on Comprehensive Statement of Support

Presenter(s): Molly McCall, Director, Human Resources

Information Only: —

Action Taken/Committee Recommendation(s):

A motion was made to forward to the City Council for consideration on Wednesday, April 23, 2014. Motion passed unanimously

Motion made by: Philip T. Kingston

Motion seconded by: Sheffie Kadane

3. International Rescue Committee Dallas

Presenter(s): Debi Wheeler, Executive Director, International Rescue Committee Dallas

Information Only: X

Action Taken/Committee Recommendation(s):

N/A

Budget, Finance & Audit Committee

Meeting Record- **DRAFT**

4. **Scrap Tire Regulations and Enforcement**

Presenter(s): Jimmy Martin, Director, Code Compliance

Information Only: X

Action Taken/Committee Recommendation(s):

Committee requests additional information on the Master Security Plan and a briefing on the City Marshal's Office.

Jerry R. Allen, Chair
Budget, Finance & Audit Committee

Memorandum



CITY OF DALLAS

DATE May 2, 2014

TO Members of the Budget, Finance & Audit Committee: Jerry R. Allen (Chair),
Jennifer S. Gates (Vice Chair), Tennell Atkins, Sheffie Kadane, Philip T. Kingston

SUBJECT Atmos Energy Corporation: Dallas Annual Rate Review

The Monday, May 5th Budget, Finance and Audit Committee agenda will include a briefing on the Atmos Energy Corporation: Dallas Annual Rate Review.

Please let me know if you need additional information.

A handwritten signature in black ink, appearing to read 'Jeanne Chipperfield'.

Jeanne Chipperfield
Chief Financial Officer

Attachment

c: Honorable Mayor and Members of City Council
A.C. Gonzalez, City Manager
Warren M.S. Ernst, City Attorney
Craig D. Kinton, City Auditor
Rosa A. Rios, City Secretary
Daniel F. Solis, Administrative Judge
Ryan S. Evans, Interim First Assistant City Manager
Jill A. Jordan, P.E., Assistant City Manager
Forest E. Turner, Assistant City Manager
Joey Zapata, Assistant City Manager
Charles M. Cato, Interim Assistant City Manager
Theresa O'Donnell, Interim Assistant City Manager
Shawn Williams, Interim Public Information Officer
Elsa Cantu, Assistant to the City Manager

Atmos Energy Corporation

Dallas Annual Rate Review

Budget, Finance & Audit Committee

May 5, 2014





Purpose

- Update Committee on the Dallas Annual Rate Review (DARR) filing by Atmos Energy Corporation (Atmos)
- Consider options and review the City Manger's recommendation

Background


- Current Franchise, Ordinance #27793, issued by the City on January 13, 2010, authorizes Atmos to provide natural gas utility service in Dallas
 - Original Franchise granted to “The Dallas Gas Co.” in 1905
 - Purchased by Lone Star Gas in 1927
 - Acquired by TXU Gas in 1996
 - Merged with Atmos in 2004

Background (Continued)

- Texas Utilities Code indicates jurisdictional responsibility for the regulation of natural gas in the State
 - City has original jurisdiction to set local distribution rates within the City's boundaries
 - Railroad Commission of Texas (RCT) has appellate jurisdiction over local distribution rates and original jurisdiction over pipeline rates

Background (Continued)

- A customer's gas utility bill has two primary components
 1. Pipeline costs (appears on bill as Rider GCR)
 - Approved by the Railroad Commission of Texas
 - Costs from producer and pipeline company to city limits
 - Includes pass through of actual cost of gas
 - The pipeline costs typically comprises 60% of residential charges and 70% of commercial charges



Background (Continued)

2. Local distribution charges

- Approved by City (RCT has appellate jurisdiction)
- Charges for distribution from City limits to customers' premises
- Includes costs for meter reading, billing and customer service
- Distribution charges split between monthly customer charge and consumption charge

Background (Continued)

- Four billing classes

- Residential

- Commercial

- Businesses and apartments with gas for common use

- Industrial

- Contract for a minimum of 125 Mcf per month

- Service may be interrupted in extreme conditions

- Transport

- Fee charged to transport gas between two other parties

Background (Continued)

- Last fully litigated case to set Dallas rates
 - November 5, 2008 Atmos requested an increase in rates of \$9,140,688
 - March 25, 2009, the City denied the increase and ordered Atmos to lower its rates
 - Atmos appealed this rate decision to the RCT
 - January 23, 2010 the RCT granted Atmos an increase in rates of \$1,581,273

Background (Continued)

- Gas Reliability Infrastructure Program (GRIP)
 - Rates are adjusted annually to account for changes in net investment
 - Enacted by the 78th Legislature (2003) as an incentive for gas utilities to invest in new infrastructure
 - February 25, 2011 filed with the City of Dallas
 - Atmos requested an increase of \$20.2 million (system wide)
 - Settled for an increase of \$11.0 million (system wide)
 - As part of settlement City authorized tariff DARR-Dallas Annual Rate Review (DARR)

Background (Continued)

- Tariff DARR-Dallas Annual Rate Review
 - Authorized by Ordinance No. 28281, June 22, 2011
 - Rates are adjusted annually to reflect changes in Atmos' cost of service and capital investment
 - The City has 135 days to review the requested rates and render a decision
 - Atmos may not file a GRIP case with the City while DARR tariff is in effect
 - Atmos may appeal the City's decision to the RCT

Background (Continued)

■ Prior DARR Filings

- First DARR filing, 2012 Atmos requested \$2,545,025 increase
 - Settled for \$362,000 decrease in rates
- Second DARR Filing, 2013 Atmos requested \$3,957,324 increase
 - Settled for \$1,800,000 increase in rates

Current Filing

- January 15, 2014, Atmos filed its third DARR rate request with a proposed effective date of June 1, 2014
 - Atmos requested an increase in base rates of \$8,747,948 annually
 - Includes \$304,989 for a depreciation regulatory asset authorized by City Ordinance No. 28653 adopted May 23, 2012
 - Overall increase without gas costs 12.28% in base rates
 - Monthly bill for average residential consumer would increase by \$2.75
 - City must take action by May 30, 2014

Current Filing (Continued)

- The City retained Diversified Utility Consultants, Inc. (DUCI) to assist in reviewing the filing
 - Expertise in gas rate regulation
 - Knowledge of DARR process and prior Atmos rate cases
 - Assisted the City with last two DARR cases, last five litigated cases and all prior GRIP cases

Proposed Settlement

- With the assistance of DUCI and our outside legal counsel, and after numerous meetings, a negotiated settlement was reached (pending approval of the City Council)
 - If approved, rates will become effective for gas sold on or after June 1, 2014

Proposed Settlement (Continued)

- Base rates to increase by \$6.3 million
- Depreciation Regulatory Asset
 - Recovered separately by rate rider SU-Depreciation Regulatory Asset
 - Total to be recovered \$669,428
 - Recovered over three years (2 years remaining)
- Overall increase is 9.51% (see appendix for additional details)
 - Average residential bill will increase by \$2.08 /month plus revenue related taxes

Options for City Council Consideration

1. Approve rates per original Atmos request
 - Overall increase of \$8.4 million (10.79%)
 - Average residential bill to increase by \$2.75/month
2. Approve rates per the negotiated settlement
 - Overall increase of \$6.3 million (9.51%)
 - Average residential bill to increase by \$2.08/month
3. Deny the rate request
 - Atmos will likely appeal the denial to the RCT and may immediately implement the rates as originally requested, subject to refund
4. Set the rates at some other level
 - Atmos may appeal the new rates to the RCT and may immediately implement the rates as originally requested, subject to refund

City Manager's Recommendation

- City Manager recommends that Option #2, approval of rates per the negotiated settlement, be accepted by the committee and forwarded on to the City Council for consideration and approval on May 14, 2014
 - Overall increase of \$6.3 million (9.51%)
 - Average residential bill to increase by \$2.08/month



Appendix

Appendix

COMPARISON OF CURRENT, REQUESTED AND NEGOTIATED TARIFF RATES FOR RESIDENTIAL CUSTOMERS

Residential Rates	Current Authorized Rates	Atmos Energy Requested Rates	Negotiated Settlement Rates
Customer Charge	\$17.75	\$18.75	\$18.50
Amount per Ccf	\$0.04888	\$0.07677	\$0.06980
Rider SUR-Depreciation Regulatory Asset	\$0.03	\$0.10	\$0.10
Bill for average residential customer using 60 Ccf of gas (does not include tax or gas cost)	\$20.71	\$23.46	\$22.79

Appendix

COMPARISON OF CURRENT, REQUESTED AND NEGOTIATED TARIFF RATES FOR COMMERCIAL CUSTOMERS

Commercial Customers	Current Authorized Rates	Atmos Energy Requested Rates	Negotiated Settlement Rates
Customer Charge	\$35.00	\$38.00	\$37.00
Amount per Ccf	\$0.05850	\$0.06801	\$0.06351
Rider SUR-Depreciation Regulatory Asset	\$0.06	\$0.24	\$0.24

Appendix

COMPARISON OF CURRENT, REQUESTED AND NEGOTIATED TARIFF RATES FOR INDUSTRIAL AND TRANSPORT CUSTOMERS

Industrial & Transportation Customers	Current Authorized Rates	Atmos Energy Requested Rates	Negotiated Settlement Rates
Customer Charge	\$622.00	\$675.00	\$665.00
Consumption Charge/MMBTU			
First 1,500 MMBTU	\$0.1402	\$0.1678	\$0.1570
Next 3,500 MMBTU	\$0.1020	\$0.1221	\$0.1142
Over 5,000 MMBTU	\$0.0162	\$0.0194	\$0.0181
Rider SUR-Depreciation Regulatory Asset	\$1.25	\$4.80	\$4.80

Memorandum



CITY OF DALLAS

DATE May 2, 2014

TO Members of the Budget, Finance & Audit Committee: Jerry R. Allen (Chair),
Jennifer S. Gates (Vice Chair), Tennell Atkins, Sheffie Kadane, Philip T. Kingston

SUBJECT FY 2014-15 Budget: Citizen Engagement Survey

The Monday, May 5th Budget, Finance and Audit Committee agenda will include a briefing on the FY 2014-15 Budget: Citizen Engagement Survey.

Please let me know if you need additional information.

A handwritten signature in black ink that reads "Jeanne Chipperfield".

Jeanne Chipperfield
Chief Financial Officer

Attachment

c: Honorable Mayor and Members of City Council
A.C. Gonzalez, City Manager
Warren M.S. Ernst, City Attorney
Craig D. Kinton, City Auditor
Rosa A. Rios, City Secretary
Daniel F. Solis, Administrative Judge
Ryan S. Evans, Interim First Assistant City Manager
Jill A. Jordan, P.E., Assistant City Manager
Forest E. Turner, Assistant City Manager
Joey Zapata, Assistant City Manager
Charles M. Cato, Interim Assistant City Manager
Theresa O'Donnell, Interim Assistant City Manager
Shawn Williams, Interim Public Information Officer
Elsa Cantu, Assistant to the City Manager

FY 2014-15 Budget: Citizen Engagement Survey

Budget, Finance, and Audit Committee

May 5, 2014



Purpose

- ▶ Discuss citizen engagement in budget development process
- ▶ Provide preview of new citizen survey to be used as part of FY 2014-15 budget development process

Citizen Engagement

- ▶ Citizen participation is typically limited in budget development process
 - 3 public hearings in Council Chamber
 - Approximately 40 town hall meetings in August/September
 - Virtual town hall meetings initiated in 2013
- ▶ To increase citizen participation, a new survey will be implemented as part of FY 2014-15 budget development process

Citizen Engagement

- ▶ Contract with Vision Critical for assistance in engaging citizens
 - Web based survey and communication tool
 - Specialized software for surveys
 - Website dedicated to survey initiatives
 - www.TALKDALLAS.com
 - www.HABLEDALLAS.com
 - Citizens may participate in survey by becoming member of on-line survey community
 - Complete profile questionnaire
 - Participate in citizen budget survey
 - Invited to participate in future City survey initiatives
 - Or, citizens may participate directly in citizen budget survey without joining the on-line survey community
 - Data extraction for reporting

Citizen Engagement

- ▶ Schedule for launching new on-line survey site consists of:
 - May 5: demonstration to Budget, Finance, and Audit Committee
 - May 8: “soft” launch
 - May 12: begin advertisement
 - May 12: full launch

Citizen Engagement

- ▶ Advertising citizen engagement consists of:
 - CBS Outdoor kiosks
 - Citywide Clear Channel digital billboards
 - News release
 - Notify neighborhood lists and homeowner association contacts
 - City News & Information
 - DallasCityHall.com
 - DallasCityNewsroom.com
 - E-blast Invitation
 - Engage citizens via social media (Facebook, Twitter, Instagram, NextDoor, LinkedIn, Youtube, Vimeo)
 - Notify registered users of 311 application
- ▶ All advertising will be in both English and Spanish

Citizen Engagement

- ▶ First survey on new website will be citizen budget survey
- ▶ Developed to gauge citizen priorities and budget concerns
- ▶ 17 questions touching on various budget areas, including:
 - Five key focus areas
 - Code issues
 - Cultural arts
 - Library services
 - Park and Recreation
 - Public safety
 - Street satisfaction
 - Tax rate
- 5 videos included to provide citizens with additional information about City's budget

Citizen Engagement

- ▶ Survey will run from Monday May 12th through Sunday June 8th (28 days)
- ▶ Results of survey will be discussed with council at June 18th budget update briefing
- ▶ City Manager will use citizen survey to:
 - Help inform citizens about City's budget
 - Gain understanding of priorities of survey participants
 - Begin on-going dialogue with citizens on City issues

Citizen Engagement



Questions and Comments

Memorandum



DATE May 2, 2014

TO Members of the Budget, Finance & Audit Committee: Jerry R. Allen (Chair), Jennifer S. Gates (Vice Chair), Tennell Atkins, Sheffie Kadane, Philip T. Kingston

SUBJECT Upcoming Agenda Item: Bids for Event Set-up and Janitorial Services at the Kay Bailey Hutchison Convention Center Dallas

The May 14, 2014 Council Agenda includes an item for your consideration to authorize a five-year service contract to provide event set up and janitorial services at the Kay Bailey Hutchison Convention Center Dallas to Andrews Building Service, Inc., in the amount of \$ 16,789,100.

This contract being considered provides a flat rate for weekly janitorial services for the Kay Bailey Hutchison Convention Center Dallas and includes hourly rates for event set-up services, event janitorial, and janitorial equipment and supplies for events that are scheduled throughout the contract term. The event set-up and event janitorial services will only be utilized when events are scheduled on an as needed basis. These estimated services represent approximately 70% or \$11,719,100 of the overall recommended amount. The remaining 30% or \$5,070,000 will be utilized to perform daily janitorial maintenance for the 2.2 million square feet of space that hosts over 200 events in excess of one million visitors each year.

Examples of the major components of the contract are:

- Weekly janitorial services:
 - Used for detail and deep cleaning to prepare for daily site visits, upcoming events, and unannounced guests
 - This includes shampooing carpet, stripping and sealing non carpeted surfaces, detailing escalators, windows, etc
- Event services including supplies and all equipment
 - Set-up
 - Preparing up to 1 million square feet of meeting space per client specifications
 - Changes from initial set-up that may include several meeting rooms to changes to accommodate up to 10,000 attendees
 - Event janitorial
 - All common space, restroom and lobbies require staffing due to the continual use
 - Exhibit Halls require staffing to keep aisles clear of debris and restrooms supplied and cleaned
 - Loading docks require staffing to manage waste/ recycling initiatives

After receiving bids, the City reviewed the apparent low bidder's submission and determined Andrews Building Services, Inc., the current provider, meets the minimum

specifications for this service. As an additional protection to the City, this service contract contains a bonding provision of 25% of the annual contract or \$839,455. This payment and performance bond will be in place prior to the final execution of the contract and is required to be renewed annually. Andrews Building Services, Inc., is current on all insurance and bonding requirements with the City.

The current contract for set-up and janitorial services is nearly out of funds and if this contract is not awarded on the May 14th, 2014 agenda we will require a short term contract to maintain operations for upcoming events.

Please let me know if you need additional information.


Forest E. Turner
Assistant City Manager

c: Honorable Mayor and Members of the City Council
A.C. Gonzalez, City Manager
Warren M.S. Ernst, City Attorney
Craig D. Kinton, City Auditor
Rosa A. Rios, City Secretary
Daniel F. Solis, Administrative Judge
Ryan S. Evans, Interim First Assistant City Manager

Jill A. Jordan, P.E., 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
Shawn Williams, Interim Public Information Officer
Elsa Cantu, Assistant to the City Manager – Mayor & Council

Memorandum



DATE May 2, 2014

TO Members of the Budget, Finance & Audit Committee: Jerry R. Allen (Chair),
Jennifer S. Gates (Vice Chair), Tennell Atkins, Sheffie Kadane, Philip T. Kingston

SUBJECT Upcoming Agenda Item: Supplemental Agreement No. 1 to the Contract for Service,
Parts and Heating, Ventilation and Air Conditioning Equipment

The May 14, 2014 Council Agenda includes an item for your consideration to award Supplemental Agreement No. 1 to increase the service contract with Trane U.S., Inc. for service, parts and equipment for all heating, ventilation and air conditioning equipment not to exceed \$2,848,174, from \$11,392,695 to \$14,240,869.

The agreement is used to purchase heating, ventilation and air conditioning (HVAC) parts installed by City staff and, in some cases, vendor repairs at various facilities such as libraries, fire stations, cultural facilities, recreation centers, and City Hall. This agreement does not encumber funds, but establishes firm pricing for parts, which are ordered on an as needed basis.

Bids for a new HVAC master agreement for parts and service are currently being evaluated in Business Development and Procurement Services. This action ensures continuity of maintenance and repairs while the new agreement is being finalized.

Please let me know if you need additional information.



Forest E. Turner
Assistant City Manager

c: Honorable Mayor and Members of the City Council
A.C. Gonzalez, City Manager
Rosa A. Rios, City Secretary
Warren M.S. Ernst, City Attorney
Daniel F. Solis, Administrative Judge
Craig D. Kinton, City Auditor
Ryan S. Evans, Interim First Assistant City Manager
Jill A. Jordan, P.E., 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
Shawn Williams, Interim Public Information Officer
Elsa Cantu, Assistant to the City Manager

Memorandum



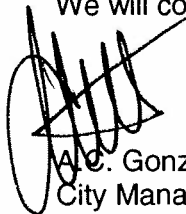
CITY OF DALLAS

DATE May 2, 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 March 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 \$5,488,000 above budget and expenditures are projected to be \$3,024,000 above budget. This results in forecast revenues being in excess of forecast expenditures by \$2,464,000.

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 MARCH 31, 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	\$724,824	\$1,126,236	\$5,488
Expenditures	\$1,120,748	\$528,265	\$1,123,772	\$3,024
Net Excess of Revenues Over Expenditures/Transfers	<u>\$0</u>	<u>\$196,559</u>	<u>\$2,464</u>	<u>\$2,464</u>

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

GENERAL FUND

Revenues

- Total General Fund revenues are estimated to be \$5,488,000 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.
 - Street Lighting revenue is projected to be \$90,000 below budget due to a reduction in expenses that are reimbursable by TxDOT.
 - 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 \$3,024,000 above budget.
 - Street Lighting is projected to be \$1,084,000 below budget primarily due to lower than anticipated Oncor transmission and distribution costs.
 - Sustainable Development and Construction is projected to be \$263,000 below budget primarily due to delays in hiring.
 - Trinity Watershed Management is projected to be \$38,000 below budget primarily due to vacancies.
 - 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 \$5,337,000 above budget due to increased revenue from on-airport lease schedules and improved collections. Aviation expenses are projected to be \$5,212,000 above budget due to an increased transfer to capital construction.
- Convention Center revenues are projected to be \$3,261,000 above budget primarily due to an increase in the Hotel Occupancy Tax (HOT) as a result of increased hotel reservations. Convention Center expenses are projected to be \$3,108,000 above budget due to higher than anticipated costs for a concession contract and an increase in the payment to DCVB as a result of the increased HOT revenue.
- Sustainable Development and Construction expenses are projected to be \$1,760,000 below budget primarily due to delays in hiring.
- WRR Municipal Radio revenues are projected to be \$293,000 under budget primarily due to the sale of commercials being less than planned. Expenditures are projected to be \$345,000 under budget due to vacancies and a reduction in sales commission.
- Employee Benefits expenses are projected to be \$82,000 under budget due to vacancies.
- Communication and Information Systems 911 Systems Operations revenues are projected to be \$1,176,000 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 \$1,061,000 under budget due to a reduction in the reimbursement to the Police Department.

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

	BUDGET	REVENUES YEAR TO DATE	YEAR-END FORECAST	BUDGET VS FORECAST VARIANCE
TAXES				
Ad Valorem Tax	\$483,898	\$475,165	\$485,793	\$1,895
Sales Tax	\$249,565	\$102,546	\$252,642	\$3,077
TOTAL TAXES	\$733,463	\$577,711	\$738,435	\$4,972
FRANCHISE REVENUES				
Oncor Electric	\$50,110	\$27,775	\$50,881	\$771
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	\$5,404	\$20,927	\$154
TOTAL FRANCHISE REVENUES	\$101,908	\$41,631	\$102,826	\$918
LICENSES AND PERMITS	\$9,090	\$5,125	\$9,180	\$90
INTEREST EARNED	\$632	\$192	\$632	\$0
INTERGOVERNMENTAL	\$6,203	\$500	\$6,203	\$0
FINES AND FORFEITURES				
Municipal Court	\$13,779	\$7,325	\$14,014	\$234
Vehicle Towing & Storage	\$6,957	\$3,555	\$6,954	(\$4)
Parking Fines	\$5,070	\$687	\$4,542	(\$528)
Red Light Camera Fines	\$6,867	\$0	\$7,037	\$170
Public Library	\$553	\$223	\$520	(\$33)
TOTAL FINES	\$33,227	\$11,790	\$33,066	(\$161)
CHARGES FOR SERVICE				
Sanitation Service	\$62,010	\$30,602	\$61,768	(\$242)
Parks	\$9,716	\$5,047	\$9,798	\$82
Private Disposal Fees	\$17,694	\$7,569	\$17,666	(\$29)
Emergency Ambulance	\$42,982	\$7,474	\$43,079	\$97
Security Alarm	\$4,500	\$2,205	\$4,580	\$80
Street Lighting	\$1,000	\$227	\$910	(\$90)
Vital Statistics	\$1,581	\$703	\$1,436	(\$145)
Other	\$18,303	\$10,005	\$18,452	\$149
TOTAL CHARGES	\$157,786	\$63,832	\$157,688	(\$98)
INTERFUND REVENUE	\$67,330	\$19,298	\$67,330	\$0
MISCELLANEOUS	\$11,109	\$4,745	\$10,876	(\$233)
TOTAL REVENUES	\$1,120,748	\$724,824	\$1,126,236	\$5,488

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

DEPARTMENT	BUDGET	EXPENDITURES YEAR TO DATE	YEAR-END FORECAST	BUDGET VS FORECAST VARIANCE
Building Services	\$25,609	\$14,227	\$25,817	\$208
Business Dev/Procurement Svcs	\$2,654	\$1,146	\$2,654	(\$0)
City Attorney's Office	\$14,013	\$6,864	\$14,447	\$433
City Auditor's Office	\$2,395	\$1,057	\$2,402	\$7
City Controller's Office	\$4,471	\$2,063	\$4,469	(\$3)
City Manager's Office	\$1,701	\$1,102	\$1,664	(\$37)
City Secretary's Office	\$1,783	\$809	\$1,829	\$46
Civil Service	\$2,126	\$817	\$2,128	\$3
Code Compliance	\$33,720	\$14,193	\$33,720	\$0
Court Services	\$11,400	\$4,797	\$11,310	(\$90)
Elections	\$1,096	\$40	\$1,096	\$0
Fire	\$219,052	\$107,102	\$220,471	\$1,418
Housing	\$10,883	\$7,029	\$10,873	(\$9)
Human Resources	\$4,081	\$2,102	\$4,083	\$2
Independent Audit	\$919	\$0	\$919	\$0
Jail Contract - Lew Sterrett	\$8,714	\$8,714	\$8,714	\$0
Judiciary	\$3,528	\$1,512	\$3,429	(\$98)
Library	\$22,370	\$10,334	\$22,370	\$0
Management Services	\$5,968	\$3,545	\$5,704	(\$264)
Mayor and Council	\$3,911	\$1,756	\$3,839	(\$72)
Non-Departmental	\$41,935	\$10,030	\$40,935	(\$1,000)
Office of Cultural Affairs	\$16,955	\$8,047	\$16,909	(\$46)
Office of Economic Development	\$1,122	\$1,122	\$1,122	\$0
Office of Financial Services	\$2,886	\$996	\$2,871	(\$15)
Park and Recreation	\$78,614	\$40,788	\$78,589	(\$25)
Police	\$426,401	\$206,583	\$427,393	\$991
Public Works	\$7,121	\$4,913	\$7,000	(\$120)
Sanitation Services	\$74,399	\$30,548	\$74,744	\$344
Street Lighting	\$19,201	\$8,292	\$18,118	(\$1,084)
Street Services	\$61,742	\$26,317	\$61,734	(\$8)
Sustainable Dev/Construction	\$1,788	\$1,165	\$1,525	(\$263)
Trinity Watershed Management	\$661	\$254	\$623	(\$38)
RESERVES AND TRANSFERS				
Contingency Reserve	\$400	\$0	\$400	\$0
Liability/Claim Fund	\$5,088	\$0	\$7,831	\$2,743
Salary and Benefit Reserve	\$2,038	\$0	\$2,038	\$0
TOTAL EXPENDITURES	\$1,120,748	\$528,265	\$1,123,772	\$3,024

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

DEPARTMENT	BUDGET	REVENUES AND EXPENDITURES YEAR TO DATE	YEAR-END FORECAST	BUDGET VS FORECAST VARIANCE
Aviation				
Revenues	\$61,184	\$30,509	\$66,521	\$5,337
Expenses	\$61,184	\$29,578	\$66,397	\$5,212
Net Excess of Revenues Over Expenses/Transfer	<u>\$0</u>	<u>\$931</u>	<u>\$125</u>	<u>\$125</u>
Convention Center				
Revenues	\$65,308	\$31,467	\$68,569	\$3,261
Expenses	\$65,307	\$25,638	\$68,415	\$3,108
Net Excess of Revenues Over Expenses/Transfer	<u>\$1</u>	<u>\$5,830</u>	<u>\$154</u>	<u>\$152</u>
Sustainable Dev/Construction				
Revenues	\$26,780	\$12,333	\$26,809	\$29
Expenses	\$25,262	\$8,596	\$23,502	(\$1,760)
Net Excess of Revenues Over Expenses/Transfer	<u>\$1,518</u>	<u>\$3,738</u>	<u>\$3,307</u>	<u>\$1,788</u>
Municipal Radio Fund				
Revenues	\$2,409	\$1,013	\$2,116	(\$293)
Expenses	\$2,379	\$780	\$2,034	(\$345)
Net Excess of Revenues Over Expenses/Transfer	<u>\$29</u>	<u>\$233</u>	<u>\$82</u>	<u>\$53</u>
Water Utilities				
Revenues	\$595,315	\$260,317	\$581,045	(\$14,269)
Expenses	\$595,315	\$244,426	\$581,045	(\$14,269)
Net Excess of Revenues Over Expenses/Transfer	<u>\$0</u>	<u>\$15,891</u>	<u>\$0</u>	<u>\$0</u>
Communication & Information Svcs.				
Revenues	\$58,765	\$27,382	\$58,808	\$43
Expenses	\$61,459	\$33,939	\$59,924	(\$1,535)
Net Excess of Revenues Over Expenses/Transfer	<u>(\$2,695)</u>	<u>(\$6,557)</u>	<u>(\$1,116)</u>	<u>\$1,579</u>

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

DEPARTMENT	BUDGET	REVENUES AND EXPENDITURES YEAR TO DATE	YEAR-END FORECAST	BUDGET VS FORECAST VARIANCE
Equipment Services				
Revenues	\$54,212	\$17,031	\$54,165	(\$47)
Expenses	<u>\$54,212</u>	<u>\$22,806</u>	<u>\$54,134</u>	<u>(\$78)</u>
Net Excess of Revenues Over Expenses/Transfer	<u>\$0</u>	<u>(\$5,774)</u>	<u>\$31</u>	<u>\$31</u>
Express Business				
Revenues	\$4,117	\$1,725	\$3,980	(\$137)
Expenses	<u>\$3,812</u>	<u>\$1,547</u>	<u>\$3,812</u>	<u>\$0</u>
Net Excess of Revenues Over Expenses/Transfer	<u>\$305</u>	<u>\$178</u>	<u>\$168</u>	<u>(\$137)</u>

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

DEPARTMENT	BUDGET	REVENUES AND EXPENDITURES YEAR TO DATE	YEAR-END FORECAST	BUDGET VS FORECAST VARIANCE
Employee Benefits	\$1,339	\$255	\$1,257	(\$82)
Risk Management	\$2,441	\$936	\$2,357	(\$84)
9-1-1 System Operations				
Revenues	\$14,046	\$5,597	\$12,870	(\$1,176)
Expenses	<u>\$19,758</u>	<u>\$3,270</u>	<u>\$18,697</u>	<u>(\$1,061)</u>
Net Excess of Revenues Over Expenses/Transfer	<u>(\$5,712)</u>	<u>\$2,327</u>	<u>(\$5,827)</u>	<u>(\$115)</u>
Storm Water Drainage				
Revenues	\$50,111	\$24,732	\$50,329	\$217
Expenses	<u>\$55,011</u>	<u>\$12,855</u>	<u>\$54,382</u>	<u>(\$629)</u>
Net Excess of Revenues Over Expenses/Transfer	<u>(\$4,900)</u>	<u>\$11,876</u>	<u>(\$4,053)</u>	<u>\$847</u>

**DEBT SERVICE FUND
FORECAST OF FY 2012-13 REVENUES AND EXPENDITURES
AS OF MARCH 31, 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	\$201,102	\$233,972	\$760
Expenses	\$234,511	\$181,926	\$234,354	(\$157)
Ending Balance	\$3,729	\$19,176	\$4,910	\$1,181

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 March 31, 2014	<u>\$3,351,897</u>

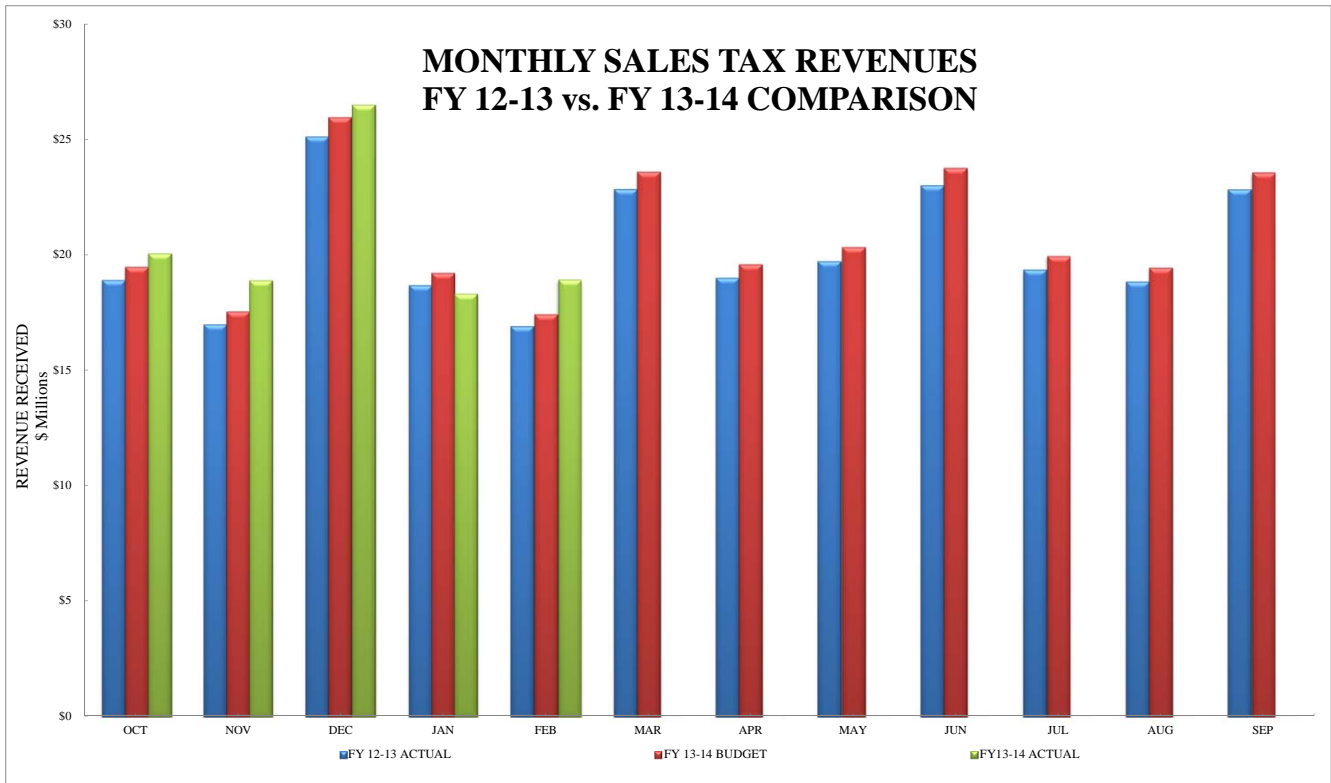
LIABILITY/CLAIMS FUND

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)
Paid March 2014	(\$233,864)
Balance as of March 31, 2014	<u>\$7,533,121</u>

SALES TAX

as of February 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	18,878,147	2,017,990	12.0%	1,493,171	8.6%
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	\$102,545,787	\$6,067,966	6.3%	\$3,076,776	3.1%



**GENERAL FUND
HISTORICAL REVENUE COMPARISON
AS OF MARCH
(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	\$428,406	\$439,212	\$451,489	\$442,274	\$450,615	\$483,898	\$475,165	\$485,793
Sales Tax	\$215,508	\$111,861	\$229,577	\$231,463	\$96,478	\$241,592	\$249,565	\$102,546	\$252,642
TOTAL TAXES	\$650,147	\$540,268	\$668,789	\$682,952	\$538,752	\$692,207	\$733,463	\$577,711	\$738,435
FRANCHISE REVENUES									
Oncor Electric	\$51,097	\$28,715	\$52,466	\$49,323	\$27,368	\$51,139	\$50,110	\$27,775	\$50,881
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	\$2,140	\$6,440	\$6,170	\$1,580	\$6,391	\$6,376	\$1,437	\$6,263
Other	\$17,212	\$4,373	\$18,345	\$18,096	\$4,739	\$19,463	\$20,773	\$5,404	\$20,927
TOTAL FRANCHISE REVENUES	\$102,469	\$42,505	\$104,087	\$99,639	\$40,169	\$103,015	\$101,908	\$41,631	\$102,826
LICENSES AND PERMITS	\$9,747	\$5,472	\$9,771	\$9,808	\$5,372	\$9,984	\$9,090	\$5,125	\$9,180
INTEREST EARNED	\$914	\$582	\$1,127	\$755	\$352	\$738	\$632	\$192	\$632
INTERGOVERNMENTAL	\$5,430	\$339	\$6,427	\$5,589	\$4,686	\$6,464	\$6,203	\$500	\$6,203
FINES AND FORFEITURES									
Municipal Court	\$17,822	\$7,144	\$15,241	\$16,540	\$6,819	\$15,052	\$13,779	\$7,325	\$14,014
Vehicle Towing & Storage	\$7,874	\$3,635	\$6,938	\$7,678	\$3,396	\$6,831	\$6,957	\$3,555	\$6,954
Parking Fines	\$5,793	\$1,524	\$5,047	\$5,962	\$1,320	\$4,770	\$5,070	\$687	\$4,542
Red Light Camera Fines	\$7,276	\$0	\$7,322	\$6,867	\$0	\$6,985	\$6,867	\$0	\$7,037
Public Library	\$603	\$266	\$533	\$603	\$260	\$518	\$553	\$223	\$520
TOTAL FINES	\$39,368	\$12,569	\$35,081	\$37,650	\$11,794	\$34,155	\$33,227	\$11,790	\$33,066
CHARGES FOR SERVICE									
Sanitation Service	\$59,922	\$31,067	\$60,538	\$59,838	\$31,064	\$61,344	\$62,010	\$30,602	\$61,768
Parks	\$7,321	\$3,530	\$8,766	\$8,629	\$4,603	\$9,860	\$9,716	\$5,047	\$9,798
Private Disposal Fees	\$18,336	\$9,303	\$19,663	\$18,864	\$8,715	\$18,844	\$17,694	\$7,569	\$17,666
Emergency Ambulance	\$20,063	\$7,597	\$16,684	\$20,207	\$6,170	\$20,759	\$42,982	\$7,474	\$43,079
Security Alarm	\$4,155	\$2,114	\$4,593	\$4,231	\$2,230	\$4,450	\$4,500	\$2,205	\$4,580
Street Lighting	\$1,493	\$296	\$965	\$1,200	\$230	\$1,447	\$1,000	\$227	\$910
Vital Statistics	\$1,563	\$745	\$1,563	\$1,492	\$751	\$1,581	\$1,581	\$703	\$1,436
Other	\$18,756	\$11,626	\$17,376	\$17,729	\$11,862	\$18,668	\$18,303	\$10,005	\$18,452
TOTAL CHARGES	\$131,610	\$66,277	\$130,148	\$132,190	\$65,624	\$136,952	\$157,786	\$63,832	\$157,688
INTERFUND REVENUE	\$60,584	\$25,056	\$45,572	\$60,410	\$13,199	\$46,710	\$67,330	\$19,298	\$67,330
MISCELLANEOUS	\$12,516	\$5,197	\$12,769	\$12,311	\$5,003	\$11,664	\$11,109	\$4,745	\$10,876
TOTAL REVENUES	\$1,012,786	\$698,264	\$1,013,770	\$1,041,303	\$684,952	\$1,041,889	\$1,120,748	\$724,824	\$1,126,236

* Based on Actual FY 2011-12 year end revenues

** Estimates based on revenues through August 2013

*** Estimates based on revenues through March 2014

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

<u>DEPARTMENT</u>	<u>FY 2011-12</u>			<u>FY 2012-13</u>			<u>FY 2013-14</u>		
	<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	\$10,762	\$18,083	\$22,602	\$11,089	\$22,599	\$25,609	\$14,227	\$25,817
Business Dev/Procurement Svcs	\$2,116	\$1,021	\$2,086	\$2,410	\$1,091	\$2,403	\$2,654	\$1,146	\$2,654
City Attorney's Office	\$10,754	\$4,875	\$10,741	\$12,915	\$5,932	\$12,888	\$14,013	\$6,864	\$14,447
City Auditor's Office	\$2,067	\$945	\$2,030	\$2,180	\$927	\$2,085	\$2,395	\$1,057	\$2,402
City Controller's Office	\$3,613	\$1,668	\$3,485	\$4,066	\$1,884	\$3,998	\$4,471	\$2,063	\$4,469
City Manager's Office	\$1,635	\$948	\$1,628	\$1,509	\$905	\$1,448	\$1,701	\$1,102	\$1,664
City Secretary's Office	\$1,514	\$706	\$1,500	\$1,758	\$828	\$1,718	\$1,783	\$809	\$1,829
Civil Service	\$1,459	\$625	\$1,374	\$1,829	\$772	\$1,821	\$2,126	\$817	\$2,128
Code Compliance	\$28,045	\$11,384	\$27,795	\$30,663	\$13,470	\$30,663	\$33,720	\$14,193	\$33,720
Court Services	\$10,693	\$4,710	\$10,666	\$10,854	\$4,777	\$10,918	\$11,400	\$4,797	\$11,310
Elections	\$1,239	\$54	\$1,133	\$1,120	\$28	\$1,119	\$1,096	\$40	\$1,096
Fire	\$206,958	\$103,956	\$206,691	\$207,275	\$105,695	\$205,922	\$219,052	\$107,102	\$220,471
Housing	\$8,097	\$5,550	\$8,076	\$9,516	\$6,086	\$9,502	\$10,883	\$7,029	\$10,873
Human Resources	\$3,491	\$1,833	\$3,151	\$3,752	\$1,979	\$3,710	\$4,081	\$2,102	\$4,083
Independent Audit	\$937	\$0	\$937	\$903	\$0	\$903	\$919	\$0	\$919
Jail Contract - Lew Sterrett	\$7,852	\$7,852	\$7,852	\$8,229	\$8,229	\$8,229	\$8,714	\$8,714	\$8,714
Judiciary	\$3,077	\$1,581	\$3,006	\$3,286	\$1,520	\$3,153	\$3,528	\$1,512	\$3,429
Library	\$18,462	\$9,336	\$18,111	\$20,295	\$9,134	\$20,147	\$22,370	\$10,334	\$22,370
Management Services	\$3,455	\$2,142	\$3,339	\$4,646	\$2,928	\$4,448	\$5,968	\$3,545	\$5,704
Mayor and Council	\$3,624	\$1,573	\$3,527	\$3,864	\$1,692	\$3,748	\$3,911	\$1,756	\$3,839
Non-Departmental	\$31,147	\$7,347	\$28,592	\$33,239	\$8,827	\$32,479	\$41,935	\$10,030	\$40,935
Office of Cultural Affairs	\$13,895	\$8,216	\$13,083	\$16,025	\$9,307	\$15,853	\$16,955	\$8,047	\$16,909
Office of Economic Development	\$657	\$549	\$647	\$760	\$760	\$760	\$1,122	\$1,122	\$1,122
Office of Financial Services	\$1,776	\$629	\$1,521	\$2,147	\$706	\$2,129	\$2,886	\$996	\$2,871
Park and Recreation	\$66,636	\$35,432	\$66,281	\$73,442	\$37,878	\$73,367	\$78,614	\$40,788	\$78,589
Police	\$399,406	\$184,991	\$398,795	\$402,252	\$195,235	\$401,923	\$426,401	\$206,583	\$427,393
Public Works	\$5,015	\$3,421	\$4,775	\$5,279	\$4,064	\$5,036	\$7,121	\$4,913	\$7,000
Sanitation Services	\$74,535	\$30,770	\$73,537	\$73,596	\$28,927	\$73,586	\$74,399	\$30,548	\$74,744
Street Lighting	\$18,084	\$9,338	\$16,979	\$18,318	\$7,797	\$18,082	\$19,201	\$8,292	\$18,118
Street Services	\$53,645	\$22,483	\$53,629	\$57,262	\$23,037	\$57,260	\$61,742	\$26,317	\$61,734
Sustainable Dev/Construction	\$1,204	\$1,042	\$1,004	\$1,238	\$812	\$1,199	\$1,788	\$1,165	\$1,525
Trinity Watershed Management	\$272	\$232	\$265	\$244	\$243	\$244	\$661	\$254	\$623
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	\$2,038	\$0	\$2,038
EXPENDITURES	\$1,012,786	\$475,970	\$1,001,271	\$1,041,303	\$496,560	\$1,037,945	\$1,120,748	\$528,265	\$1,123,772

* Based on Actual FY 2011-12 year end expenditures

**Estimates based on expenditures through August 2013

*** Estimates based on expenditures through March 2014