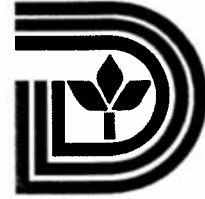


# Memorandum



CITY OF DALLAS

DATE August 29, 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 July 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 \$13.0m above budget and expenditures are projected to be \$7.7m above budget. This results in forecast revenues being in excess of forecast expenditures by \$5.3m.

Approximately \$10.5m of anticipated FY 2013-14 General Fund surplus has been allocated to fund some of the FY 2014-15 liability/claim fund and contingency reserve costs and is shown as an increase in estimated expenditures in the current year.

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  
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 JULY 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	\$955,532	\$1,133,760	\$13,012
Expenditures	\$1,120,748	\$878,691	\$1,128,455	\$7,707
Net Excess of Revenues Over Expenditures/Transfers	<u>\$0</u>	<u>\$76,842</u>	<u>\$5,305</u>	<u>\$5,305</u>

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

**GENERAL FUND**

**Revenues**

- Total General Fund revenues are estimated to be \$13,012,000 above budget.
  - Atmos Energy is projected to be \$2,711,000 above budget primarily due to cooler winter and spring weather which resulted in higher consumption.
  - Time Warner Cable is projected to be \$435,000 below budget due to a decrease in the number of subscribers.
  - Licenses and Permits revenues are projected to be \$561,000 above budget primarily due to an increase in taxi cab permits and licenses used for public rights-of-way updates.
  - Interest Earned is projected to be \$42,000 below budget due to lower than anticipated interest rates.
  - Intergovernmental revenues are projected to be \$685,000 above budget due to higher than expected payments from Euless and Irving as part of the DFW Airport revenue sharing agreement.
  - Municipal Court revenues are projected to be \$862,000 above budget due to one-time revenue related to an accounting adjustment.
  - Parking Fines are projected to be \$1,081,000 below budget due to increased use of parking lots and lower ticket issuance due in part to increased compliance as a result of pay by phone meters.
  - Red Light Camera Fines are projected to be \$524,000 above budget due to an increase in the capture rate of license plates from red light cameras.
  - Library revenue is projected to be \$72,000 below budget due to an increase in the usage of e-materials. Fines and late fees are not collected on e-materials as they are electronically recalled on the due date.
  - Parks revenues are projected to be \$764,000 above budget primarily due to higher than anticipated demand for contract classes and athletic field rentals.
  - Private Disposal Fees are projected to be \$1,203,000 above budget due to increased landfill activities due in part to the spring storm.
  - Street Lighting revenue is projected to be \$327,000 below budget due to a reduction in expenses that are reimbursable by TxDOT.
  - Other Charges for Service revenues are projected to be \$1,504,000 above budget due to additional events at the Majestic Theater and City Performance Hall, increased revenue related to the Extended Neighborhood Patrol program, and parking lot fees.
  - Interfund revenue is projected to be \$6,269,000 below budget due to deferred transfers from internal City funds.

**Expenditures**

- Total General Fund expenditures are estimated to be \$7,707,000 above budget.
  - While Fire-Rescue Department expenses are shown to be over budget by \$1,978,000, this is due to a reduction in offsetting CIS 9-1-1 fund reimbursements in the amount of \$2,000,000. The CIS 9-1-1 fund reimbursement will be deferred for use in FY 2014-15.
  - While Police Department expenses are shown to be over budget by \$2,031,000, this is due to a reduction in offsetting CIS 9-1-1 fund reimbursements in the amount of \$2,050,000. The CIS 9-1-1 fund reimbursement will be deferred for use in FY 2014-15.

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

- Management Services is projected to be \$740,000 below budget due to salary savings.
- Street Lighting is projected to be \$1,083,000 below budget primarily due to lower than anticipated power costs for more energy efficient lights.
- Sustainable Development and Construction is projected to be \$262,000 below budget primarily due to delays in hiring.
- Trinity Watershed Management is projected to be \$97,000 below budget primarily due to vacancies.
- The transfer to contingency reserve is projected to be \$2,848,000 above budget primarily to replenish the funds used for the library repairs. This eliminates the need to replenish the contingency reserve in FY 2014-15.
- The liability/claims fund transfer is projected to be \$6,443,000 above budget due to an increase in claim activity and to replenish the fund. This reduces the funding requirements for the liability reserve in FY 2014-15.

**PROPRIETARY FUNDS**

- Aviation revenues are projected to be \$5,930,000 above budget primarily due to increased revenue from on-airport lease schedules and improved collections. Aviation expenses are projected to be \$5,297,000 above budget due to an increased transfer to capital construction.
- Convention Center revenues are projected to be \$10,668,000 above budget primarily due to increases in the Hotel Occupancy Tax (HOT), Alcoholic Beverage Tax, convention center parking, and contract services as a result of the increase in event bookings. Convention Center expenses are projected to be \$10,156,000 above budget due to an increase in the payment to DCVB as a result of the increased HOT revenue, water heater replacement, increase in transfers for storage and infrastructure needs, office renovation expenses, the purchase of tables and stage risers, and higher than anticipated costs for a concession contract.
- Sustainable Development and Construction expenses are projected to be \$1,759,000 below budget primarily due to delays in hiring.
- WRR Municipal Radio revenues are projected to be \$497,000 under budget primarily due to the sale of commercials being less than planned. Expenditures are projected to be \$517,000 under budget due to vacancies and a reduction in sales commission.
- Employee Benefits expenses are projected to be \$218,000 under budget primarily as a result of lower than expected costs for outside legal consulting related to the Affordable Care Act.
- Communication and Information Systems 911 Systems Operations revenues are projected to be \$1,070,000 under budget primarily due to a decline in wireless revenue allocation from the state and a decline in the collections of wireline revenues. Expenses are projected to be \$4,236,000 under budget primarily due to a reduction in the reimbursements to the Police Department and Dallas Fire Rescue.

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

	<b>BUDGET</b>	<b>REVENUES YEAR TO DATE</b>	<b>YEAR-END FORECAST</b>	<b>BUDGET VS FORECAST VARIANCE</b>
<b>TAXES</b>				
Ad Valorem Tax	\$483,898	\$481,908	\$484,244	\$346
Sales Tax	\$249,565	\$191,229	\$257,519	\$7,954
<b>TOTAL TAXES</b>	<b>\$733,463</b>	<b>\$673,137</b>	<b>\$741,763</b>	<b>\$8,300</b>
<b>FRANCHISE REVENUES</b>				
Oncor Electric	\$50,110	\$52,472	\$52,472	\$2,362
AT&T	\$13,422	\$7,095	\$13,526	\$104
Atmos Energy	\$11,228	\$10,039	\$13,939	\$2,711
Time Warner Cable	\$6,376	\$2,875	\$5,941	(\$435)
Other	\$20,773	\$10,682	\$21,482	\$709
<b>TOTAL FRANCHISE REVENUES</b>	<b>\$101,908</b>	<b>\$83,163</b>	<b>\$107,360</b>	<b>\$5,451</b>
<b>LICENSES AND PERMITS</b>	<b>\$9,090</b>	<b>\$8,080</b>	<b>\$9,651</b>	<b>\$561</b>
<b>INTEREST EARNED</b>	<b>\$632</b>	<b>\$580</b>	<b>\$591</b>	<b>(\$42)</b>
<b>INTERGOVERNMENTAL</b>	<b>\$6,203</b>	<b>\$6,887</b>	<b>\$6,887</b>	<b>\$685</b>
<b>FINES AND FORFEITURES</b>				
Municipal Court	\$13,779	\$12,156	\$14,642	\$862
Vehicle Towing & Storage	\$6,957	\$5,790	\$6,954	(\$3)
Parking Fines	\$5,070	\$1,826	\$3,989	(\$1,081)
Red Light Camera Fines	\$6,867	\$0	\$7,391	\$524
Public Library	\$553	\$380	\$481	(\$72)
<b>TOTAL FINES</b>	<b>\$33,227</b>	<b>\$20,151</b>	<b>\$33,456</b>	<b>\$229</b>
<b>CHARGES FOR SERVICE</b>				
Sanitation Service	\$62,010	\$52,843	\$62,203	\$192
Parks	\$9,716	\$8,909	\$10,480	\$764
Private Disposal Fees	\$17,694	\$14,927	\$18,897	\$1,203
Emergency Ambulance	\$42,982	\$22,634	\$43,367	\$386
Security Alarm	\$4,500	\$3,772	\$4,570	\$70
Street Lighting	\$1,000	\$379	\$673	(\$327)
Vital Statistics	\$1,581	\$1,262	\$1,530	(\$51)
Other	\$18,303	\$17,772	\$19,807	\$1,504
<b>TOTAL CHARGES</b>	<b>\$157,786</b>	<b>\$122,499</b>	<b>\$161,527</b>	<b>\$3,741</b>
<b>INTERFUND REVENUE</b>	<b>\$67,330</b>	<b>\$32,444</b>	<b>\$61,061</b>	<b>(\$6,269)</b>
<b>MISCELLANEOUS</b>	<b>\$11,109</b>	<b>\$8,591</b>	<b>\$11,464</b>	<b>\$355</b>
<b>TOTAL REVENUES</b>	<b>\$1,120,748</b>	<b>\$955,532</b>	<b>\$1,133,760</b>	<b>\$13,012</b>

**GENERAL FUND  
FORECAST OF FY 2013-14 EXPENDITURES  
AS OF JULY 31, 2014  
(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	\$22,055	\$25,669	\$59
Business Dev/Procurement Svcs	\$2,654	\$1,940	\$2,650	(\$4)
City Attorney's Office	\$14,106	\$11,637	\$14,409	\$304
City Auditor's Office	\$2,391	\$1,868	\$2,370	(\$21)
City Controller's Office	\$4,471	\$3,514	\$4,449	(\$22)
City Manager's Office	\$1,596	\$1,239	\$1,596	(\$0)
City Secretary's Office	\$1,783	\$1,383	\$1,842	\$59
Civil Service	\$2,126	\$1,463	\$2,075	(\$51)
Code Compliance	\$33,720	\$24,669	\$33,372	(\$348)
Court Services	\$11,400	\$8,315	\$11,250	(\$150)
Elections	\$1,096	\$69	\$1,096	\$0
Fire	\$219,068	\$177,806	\$221,046	\$1,978
Housing	\$11,373	\$9,257	\$11,356	(\$16)
Human Resources	\$4,114	\$3,256	\$4,119	\$5
Independent Audit	\$919	\$0	\$919	\$0
Jail Contract - Lew Sterrett	\$8,714	\$8,714	\$8,714	\$0
Judiciary	\$3,528	\$1,643	\$3,406	(\$121)
Library	\$22,370	\$17,742	\$22,370	\$0
Management Services	\$5,968	\$5,571	\$5,227	(\$740)
Mayor and Council	\$3,911	\$3,046	\$3,888	(\$22)
Non-Departmental	\$41,445	\$30,722	\$38,360	(\$3,085)
Office of Cultural Affairs	\$16,916	\$14,177	\$16,909	(\$7)
Office of Economic Development	\$1,122	\$1,122	\$1,122	\$0
Office of Financial Services	\$2,886	\$1,871	\$2,753	(\$133)
Park and Recreation	\$78,614	\$67,319	\$78,617	\$3
Police	\$426,401	\$340,119	\$428,432	\$2,031
Public Works	\$7,121	\$7,121	\$6,993	(\$128)
Sanitation Services	\$74,399	\$53,450	\$74,681	\$282
Street Lighting	\$19,201	\$13,473	\$18,118	(\$1,083)
Street Services	\$61,742	\$41,723	\$61,730	(\$12)
Sustainable Dev/Construction	\$1,788	\$1,820	\$1,525	(\$262)
Trinity Watershed Management	\$661	\$587	\$564	(\$97)
<b>RESERVES AND TRANSFERS</b>				
Contingency Reserve	\$400	\$0	\$3,248	\$2,848
Liability/Claim Fund	\$5,088	\$0	\$11,531	\$6,443
Salary and Benefit Reserve	\$2,045	\$0	\$2,045	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$1,120,748</b>	<b>\$878,691</b>	<b>\$1,128,455</b>	<b>\$7,707</b>

**PROPRIETARY FUNDS**  
**FORECAST OF FY 2013-14 REVENUES AND EXPENDITURES**  
**AS OF JULY 31, 2014**  
**(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	\$54,197	\$67,115	\$5,930
Expenses	\$61,184	\$47,225	\$66,481	\$5,297
Net Excess of Revenues Over Expenses/Transfer	<u>\$0</u>	<u>\$6,972</u>	<u>\$634</u>	<u>\$634</u>
<b>Convention Center</b>				
Revenues	\$65,308	\$57,848	\$75,976	\$10,668
Expenses	\$65,307	\$53,068	\$75,463	\$10,156
Net Excess of Revenues Over Expenses/Transfer	<u>\$1</u>	<u>\$4,779</u>	<u>\$513</u>	<u>\$512</u>
<b>Sustainable Dev/Construction</b>				
Revenues	\$26,780	\$23,015	\$27,437	\$657
Expenses	\$25,262	\$16,835	\$23,503	(\$1,759)
Net Excess of Revenues Over Expenses/Transfer	<u>\$1,518</u>	<u>\$6,180</u>	<u>\$3,935</u>	<u>\$2,416</u>
<b>Municipal Radio Fund</b>				
Revenues	\$2,409	\$1,565	\$1,911	(\$497)
Expenses	\$2,379	\$1,513	\$1,862	(\$517)
Net Excess of Revenues Over Expenses/Transfer	<u>\$29</u>	<u>\$52</u>	<u>\$49</u>	<u>\$20</u>
<b>Water Utilities</b>				
Revenues	\$595,315	\$456,162	\$574,556	(\$20,758)
Expenses	\$595,315	\$427,109	\$591,556	(\$3,758)
Net Excess of Revenues Over Expenses/Transfer	<u>\$0</u>	<u>\$29,053</u>	<u>(\$17,000)</u>	<u>(\$17,000)</u>
<b>Communication &amp; Information Svcs.</b>				
Revenues	\$58,765	\$46,697	\$58,876	\$111
Expenses	\$61,459	\$44,240	\$59,952	(\$1,508)
Net Excess of Revenues Over Expenses/Transfer	<u>(\$2,695)</u>	<u>\$2,456</u>	<u>(\$1,075)</u>	<u>\$1,619</u>

**PROPRIETARY FUNDS**  
**FORECAST OF FY 2013-14 REVENUES AND EXPENDITURES**  
**AS OF JULY 31, 2014**  
**(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	\$34,104	\$54,212	\$0
Expenses	\$54,212	\$40,973	\$54,211	(\$1)
Net Excess of Revenues Over Expenses/Transfer	<u>\$0</u>	<u>(\$6,870)</u>	<u>\$1</u>	<u>\$1</u>
<b>Express Business</b>				
Revenues	\$4,117	\$2,884	\$3,973	(\$143)
Expenses	\$3,812	\$2,750	\$3,812	(\$0)
Net Excess of Revenues Over Expenses/Transfer	<u>\$305</u>	<u>\$134</u>	<u>\$162</u>	<u>(\$143)</u>



**OTHER FUNDS**  
**FORECAST OF FY 2013-14 REVENUES AND EXPENDITURES**  
**AS OF JULY 31, 2014**  
**(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	\$526	\$1,121	(\$218)
<b>Risk Management</b>	\$2,441	\$1,483	\$2,436	(\$5)
<b>9-1-1 System Operations</b>				
Revenues	\$14,046	\$10,322	\$12,977	(\$1,070)
Expenses	\$19,758	\$12,125	\$15,522	(\$4,236)
Net Excess of Revenues Over Expenses/Transfer	<u>(\$5,712)</u>	<u>(\$1,804)</u>	<u>(\$2,546)</u>	<u>\$3,166</u>
<b>Storm Water Drainage</b>				
Revenues	\$50,111	\$41,789	\$50,287	\$176
Expenses	\$55,011	\$32,204	\$54,715	(\$297)
Net Excess of Revenues Over Expenses/Transfer	<u>(\$4,900)</u>	<u>\$9,586</u>	<u>(\$4,427)</u>	<u>\$473</u>

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

<b>DEBT SERVICE</b>	<b>BUDGET</b>	<b>EXPENDITURES AND REVENUES YEAR TO DATE</b>	<b>YEAR-END FORECAST</b>	<b>BUDGET VS FORECAST VARIANCE</b>
Beginning Balance	\$5,027	\$0	\$5,292	\$264
Revenues	\$233,212	\$210,784	\$230,413	(\$2,799)
Expenses	\$234,511	\$189,100	\$234,122	(\$389)
Ending Balance	<u>\$3,729</u>	<u>\$21,684</u>	<u>\$1,582</u>	<u>(\$2,146)</u>

**CONTINGENCY RESERVE STATUS**

<b>Beginning Balance October 1, 2013</b>	<b>\$5,300,000</b>
Budgeted Transfer In	\$400,000
<b>FY 2013-14 Available Funds</b>	<b>\$5,700,000</b>
Equipment & Building Services - Emergency repairs at the J. Erik Jonsson Central Library as a result of a sewer pipe burst (November 12, 2013, CR# 13-1995)	(\$2,348,103)
Replenishment and increase of contingency funds	\$2,848,103
<b>Balance as of July 31, 2014</b>	<b>\$6,200,000</b>

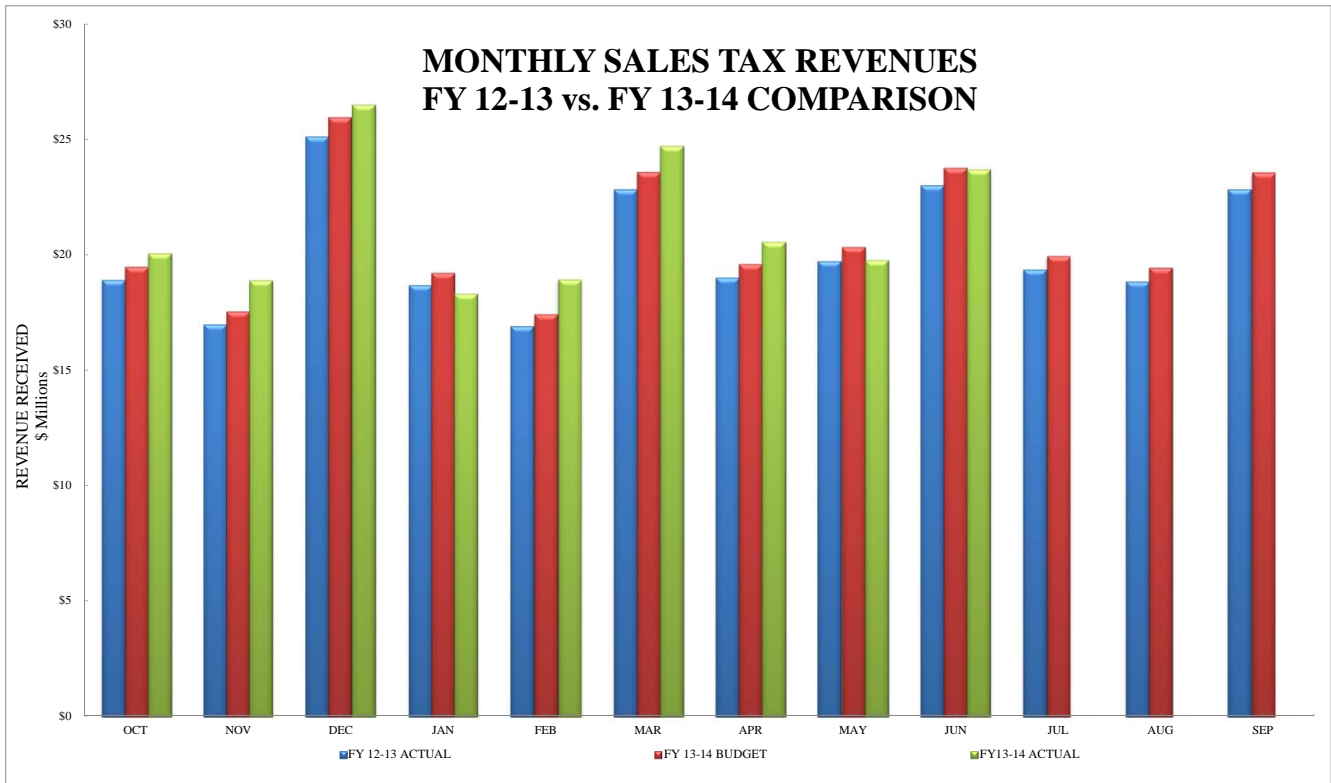
**LIABILITY/CLAIMS FUND**

<b>Beginning Balance October 1, 2013</b>	<b>\$1,903,284</b>
Revised Budgeted Revenue	\$13,111,373
<b>FY 2013-14 Available Funds</b>	<b>\$15,014,657</b>
Paid October 2013	(\$624,425)
Paid November 2013	(\$426,920)
Paid December 2013	(\$1,846,332)
Paid January 2014	(\$317,321)
Paid February 2014	(\$332,674)
Paid March 2014	(\$233,864)
Paid April 2014	(\$2,420,518)
Paid May 2014	(\$330,272)
Paid June 2014	(\$492,348)
Paid July 2014	(\$1,367,090)
<b>Balance as of July 31, 2014</b>	<b>\$6,622,893</b>

# SALES TAX

as of June 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
<b>OCT</b>	\$18,909,571	\$19,469,547	\$20,061,677	\$1,152,106	6.1%	\$592,130	3.0%
<b>NOV</b>	16,954,555	17,498,613	18,852,710	1,898,155	11.2%	1,354,097	7.7%
<b>DEC</b>	25,113,531	25,940,249	26,481,621	1,368,090	5.4%	541,372	2.1%
<b>JAN</b>	18,640,007	19,175,626	18,271,632	(368,375)	-2.0%	(903,994)	-4.7%
<b>FEB</b>	16,860,157	17,384,976	18,878,147	2,017,990	12.0%	1,493,171	8.6%
<b>MAR</b>	22,819,012	23,570,356	24,696,838	1,877,826	8.2%	1,126,482	4.8%
<b>APR</b>	18,991,012	19,570,345	20,532,409	1,541,397	8.1%	962,064	4.9%
<b>MAY</b>	19,720,602	20,330,987	19,772,367	51,765	0.3%	(558,620)	-2.7%
<b>JUN</b>	23,000,521	23,756,265	23,681,808	681,287	3.0%	(74,457)	-0.3%
<b>JUL</b>	19,328,989	19,924,006					
<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>\$191,229,209</b>	<b>\$10,220,241</b>	<b>5.6%</b>	<b>\$4,532,245</b>	<b>2.4%</b>



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

	FY 2011-12			FY 2012-13			FY 2013-14		
	FINAL BUDGET	YEAR TO DATE	YEAR-END ACTUAL*	FINAL BUDGET	YEAR TO DATE	YEAR-END FORECAST**	AMENDED BUDGET	YEAR TO DATE	YEAR-END FORECAST***
<b>TAXES</b>									
Ad Valorem Tax	\$434,638	\$437,351	\$439,212	\$451,489	\$449,606	\$450,615	\$483,898	\$481,908	\$484,244
Sales Tax	\$215,508	\$169,574	\$229,577	\$231,463	\$188,009	\$241,592	\$249,565	\$191,229	\$257,519
<b>TOTAL TAXES</b>	<b>\$650,147</b>	<b>\$606,925</b>	<b>\$668,789</b>	<b>\$682,952</b>	<b>\$637,615</b>	<b>\$692,207</b>	<b>\$733,463</b>	<b>\$673,137</b>	<b>\$741,763</b>
<b>FRANCHISE REVENUES</b>									
Oncor Electric	\$51,097	\$52,466	\$52,466	\$49,323	\$51,139	\$51,139	\$50,110	\$52,472	\$52,472
AT&T	\$16,515	\$8,335	\$16,392	\$14,875	\$7,740	\$15,037	\$13,422	\$7,095	\$13,526
Atmos Energy	\$11,474	\$7,133	\$10,444	\$11,174	\$7,255	\$10,984	\$11,228	\$10,039	\$13,939
Time Warner Cable	\$6,170	\$4,361	\$6,440	\$6,170	\$3,165	\$6,391	\$6,376	\$2,875	\$5,941
Other	\$17,212	\$10,298	\$18,345	\$18,096	\$9,429	\$19,463	\$20,773	\$10,682	\$21,482
<b>TOTAL FRANCHISE REVENUES</b>	<b>\$102,469</b>	<b>\$82,592</b>	<b>\$104,087</b>	<b>\$99,639</b>	<b>\$78,727</b>	<b>\$103,015</b>	<b>\$101,908</b>	<b>\$83,163</b>	<b>\$107,360</b>
<b>LICENSES AND PERMITS</b>	<b>\$9,747</b>	<b>\$8,361</b>	<b>\$9,771</b>	<b>\$9,808</b>	<b>\$8,416</b>	<b>\$9,984</b>	<b>\$9,090</b>	<b>\$8,080</b>	<b>\$9,651</b>
<b>INTEREST EARNED</b>	<b>\$914</b>	<b>\$1,066</b>	<b>\$1,127</b>	<b>\$755</b>	<b>\$688</b>	<b>\$738</b>	<b>\$632</b>	<b>\$580</b>	<b>\$591</b>
<b>INTERGOVERNMENTAL</b>	<b>\$5,430</b>	<b>\$6,096</b>	<b>\$6,427</b>	<b>\$5,589</b>	<b>\$5,629</b>	<b>\$6,464</b>	<b>\$6,203</b>	<b>\$6,887</b>	<b>\$6,887</b>
<b>FINES AND FORFEITURES</b>									
Municipal Court	\$17,822	\$11,993	\$15,241	\$16,540	\$11,995	\$15,052	\$13,779	\$12,156	\$14,642
Vehicle Towing & Storage	\$7,874	\$5,838	\$6,938	\$7,678	\$5,657	\$6,831	\$6,957	\$5,790	\$6,954
Parking Fines	\$5,793	\$3,060	\$5,047	\$5,962	\$2,932	\$4,770	\$5,070	\$1,826	\$3,989
Red Light Camera Fines	\$7,276	\$0	\$7,322	\$6,867	\$0	\$6,985	\$6,867	\$0	\$7,391
Public Library	\$603	\$443	\$533	\$603	\$440	\$518	\$553	\$380	\$481
<b>TOTAL FINES</b>	<b>\$39,368</b>	<b>\$21,333</b>	<b>\$35,081</b>	<b>\$37,650</b>	<b>\$21,023</b>	<b>\$34,155</b>	<b>\$33,227</b>	<b>\$20,151</b>	<b>\$33,456</b>
<b>CHARGES FOR SERVICE</b>									
Sanitation Service	\$59,922	\$51,443	\$60,538	\$59,838	\$50,812	\$61,344	\$62,010	\$52,843	\$62,203
Parks	\$7,321	\$7,468	\$8,766	\$8,629	\$8,199	\$9,860	\$9,716	\$8,909	\$10,480
Private Disposal Fees	\$18,336	\$16,290	\$19,663	\$18,864	\$14,639	\$18,844	\$17,694	\$14,927	\$18,897
Emergency Ambulance	\$20,063	\$8,513	\$16,684	\$20,207	\$15,529	\$20,759	\$42,982	\$22,634	\$43,367
Security Alarm	\$4,155	\$3,676	\$4,593	\$4,231	\$3,723	\$4,450	\$4,500	\$3,772	\$4,570
Street Lighting	\$1,493	\$635	\$965	\$1,200	\$838	\$1,447	\$1,000	\$379	\$673
Vital Statistics	\$1,563	\$1,293	\$1,563	\$1,492	\$1,291	\$1,581	\$1,581	\$1,262	\$1,530
Other	\$18,756	\$14,987	\$17,376	\$17,729	\$15,064	\$18,668	\$18,303	\$17,772	\$19,807
<b>TOTAL CHARGES</b>	<b>\$131,610</b>	<b>\$104,306</b>	<b>\$130,148</b>	<b>\$132,190</b>	<b>\$110,095</b>	<b>\$136,952</b>	<b>\$157,786</b>	<b>\$122,499</b>	<b>\$161,527</b>
<b>INTERFUND REVENUE</b>	<b>\$60,584</b>	<b>\$33,774</b>	<b>\$45,572</b>	<b>\$60,410</b>	<b>\$30,484</b>	<b>\$46,710</b>	<b>\$67,330</b>	<b>\$32,444</b>	<b>\$61,061</b>
<b>MISCELLANEOUS</b>	<b>\$12,516</b>	<b>\$10,006</b>	<b>\$12,769</b>	<b>\$12,311</b>	<b>\$10,306</b>	<b>\$11,664</b>	<b>\$11,109</b>	<b>\$8,591</b>	<b>\$11,464</b>
<b>TOTAL REVENUES</b>	<b>\$1,012,786</b>	<b>\$874,458</b>	<b>\$1,013,770</b>	<b>\$1,041,303</b>	<b>\$902,983</b>	<b>\$1,041,889</b>	<b>\$1,120,748</b>	<b>\$955,532</b>	<b>\$1,133,760</b>

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

\*\* Estimates based on revenues through August 2013

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

**GENERAL FUND  
HISTORICAL EXPENDITURE COMPARISON  
AS OF JULY  
(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	\$14,832	\$18,083	\$22,602	\$17,229	\$22,599	\$25,609	\$22,055	\$25,669
Business Dev/Procurement Svcs	\$2,116	\$1,672	\$2,086	\$2,410	\$1,788	\$2,403	\$2,654	\$1,940	\$2,650
City Attorney's Office	\$10,754	\$8,513	\$10,741	\$12,915	\$10,437	\$12,888	\$14,106	\$11,637	\$14,409
City Auditor's Office	\$2,067	\$1,659	\$2,030	\$2,180	\$1,663	\$2,085	\$2,391	\$1,868	\$2,370
City Controller's Office	\$3,613	\$3,007	\$3,485	\$4,066	\$3,329	\$3,998	\$4,471	\$3,514	\$4,449
City Manager's Office	\$1,635	\$1,482	\$1,628	\$1,509	\$1,456	\$1,448	\$1,596	\$1,239	\$1,596
City Secretary's Office	\$1,514	\$1,193	\$1,500	\$1,758	\$1,432	\$1,718	\$1,783	\$1,383	\$1,842
Civil Service	\$1,459	\$1,115	\$1,374	\$1,829	\$1,407	\$1,821	\$2,126	\$1,463	\$2,075
Code Compliance	\$28,045	\$21,149	\$27,795	\$30,663	\$24,003	\$30,663	\$33,720	\$24,669	\$33,372
Court Services	\$10,693	\$7,989	\$10,666	\$10,854	\$8,178	\$10,918	\$11,400	\$8,315	\$11,250
Elections	\$1,239	\$75	\$1,133	\$1,120	\$1,001	\$1,119	\$1,096	\$69	\$1,096
Fire	\$206,958	\$173,066	\$206,691	\$207,275	\$175,998	\$205,922	\$219,068	\$177,806	\$221,046
Housing	\$8,097	\$7,881	\$8,076	\$9,516	\$8,875	\$9,502	\$11,373	\$9,257	\$11,356
Human Resources	\$3,491	\$2,675	\$3,151	\$3,752	\$3,083	\$3,710	\$4,114	\$3,256	\$4,119
Independent Audit	\$937	\$0	\$937	\$903	\$0	\$903	\$919	\$0	\$919
Jail Contract - Lew Sterrett	\$7,852	\$3,926	\$7,852	\$8,229	\$8,229	\$8,229	\$8,714	\$8,714	\$8,714
Judiciary	\$3,077	\$2,487	\$3,006	\$3,286	\$2,660	\$3,153	\$3,528	\$1,643	\$3,406
Library	\$18,462	\$14,656	\$18,111	\$20,295	\$15,734	\$20,147	\$22,370	\$17,742	\$22,370
Management Services	\$3,455	\$2,936	\$3,339	\$4,646	\$3,831	\$4,448	\$5,968	\$5,571	\$5,227
Mayor and Council	\$3,624	\$2,814	\$3,527	\$3,864	\$2,528	\$3,748	\$3,911	\$3,046	\$3,888
Non-Departmental	\$31,147	\$23,674	\$28,592	\$33,239	\$26,000	\$32,479	\$41,445	\$30,722	\$38,360
Office of Cultural Affairs	\$13,895	\$11,022	\$13,083	\$16,025	\$12,641	\$15,853	\$16,916	\$14,177	\$16,909
Office of Economic Development	\$657	\$627	\$647	\$760	\$1,152	\$760	\$1,122	\$1,122	\$1,122
Office of Financial Services	\$1,776	\$1,075	\$1,521	\$2,147	\$1,397	\$2,129	\$2,886	\$1,871	\$2,753
Park and Recreation	\$66,636	\$56,475	\$66,281	\$73,442	\$62,659	\$73,367	\$78,614	\$67,319	\$78,617
Police	\$399,406	\$315,803	\$398,795	\$402,252	\$333,759	\$401,923	\$426,401	\$340,119	\$428,432
Public Works	\$5,015	\$4,782	\$4,775	\$5,279	\$5,266	\$5,036	\$7,121	\$7,121	\$6,993
Sanitation Services	\$74,535	\$56,842	\$73,537	\$73,596	\$50,677	\$73,586	\$74,399	\$53,450	\$74,681
Street Lighting	\$18,084	\$14,269	\$16,979	\$18,318	\$14,578	\$18,082	\$19,201	\$13,473	\$18,118
Street Services	\$53,645	\$41,343	\$53,629	\$57,262	\$46,400	\$57,260	\$61,742	\$41,723	\$61,730
Sustainable Dev/Construction	\$1,204	\$1,264	\$1,004	\$1,238	\$1,322	\$1,199	\$1,788	\$1,820	\$1,525
Trinity Watershed Management	\$272	\$244	\$265	\$244	\$229	\$244	\$661	\$587	\$564
<b>RESERVES AND TRANSFERS</b>									
Contingency Reserve	\$1,663	\$0	\$1,663	\$200	\$0	\$200	\$400	\$0	\$3,248
Liability/Claim Fund	\$5,288	\$0	\$5,288	\$3,630	\$0	\$3,630	\$5,088	\$0	\$11,531
Salary and Benefit Reserve	\$2,295	\$0	\$0	\$0	\$0	\$773	\$2,045	\$0	\$2,045
<b>EXPENDITURES</b>	<b>\$1,012,786</b>	<b>\$800,550</b>	<b>\$1,001,271</b>	<b>\$1,041,303</b>	<b>\$848,942</b>	<b>\$1,037,945</b>	<b>\$1,120,748</b>	<b>\$878,691</b>	<b>\$1,128,455</b>

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

\*\*Estimates based on expenditures through August 2013

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