

Memorandum



CITY OF DALLAS

DATE May 15, 2015
TO The Honorable Mayor and Members of the City Council
SUBJECT Financial Forecast Report

The FY 2014-15 Financial Forecast Report based on information through March 2015 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 and on March 25, 2015 by CR# 15-0555.

For FY 2014-15, General Fund revenues are projected to be \$1,255,000 above budget and General Fund expenditures are projected to be \$1,875,000 below budget. This results in forecast revenue being in excess of forecast expenditures by \$3,130,000. Details related to budget variances may be found on page 15 of the Financial Forecast Report.

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 March 31, 2015

All Dollars in Thousands

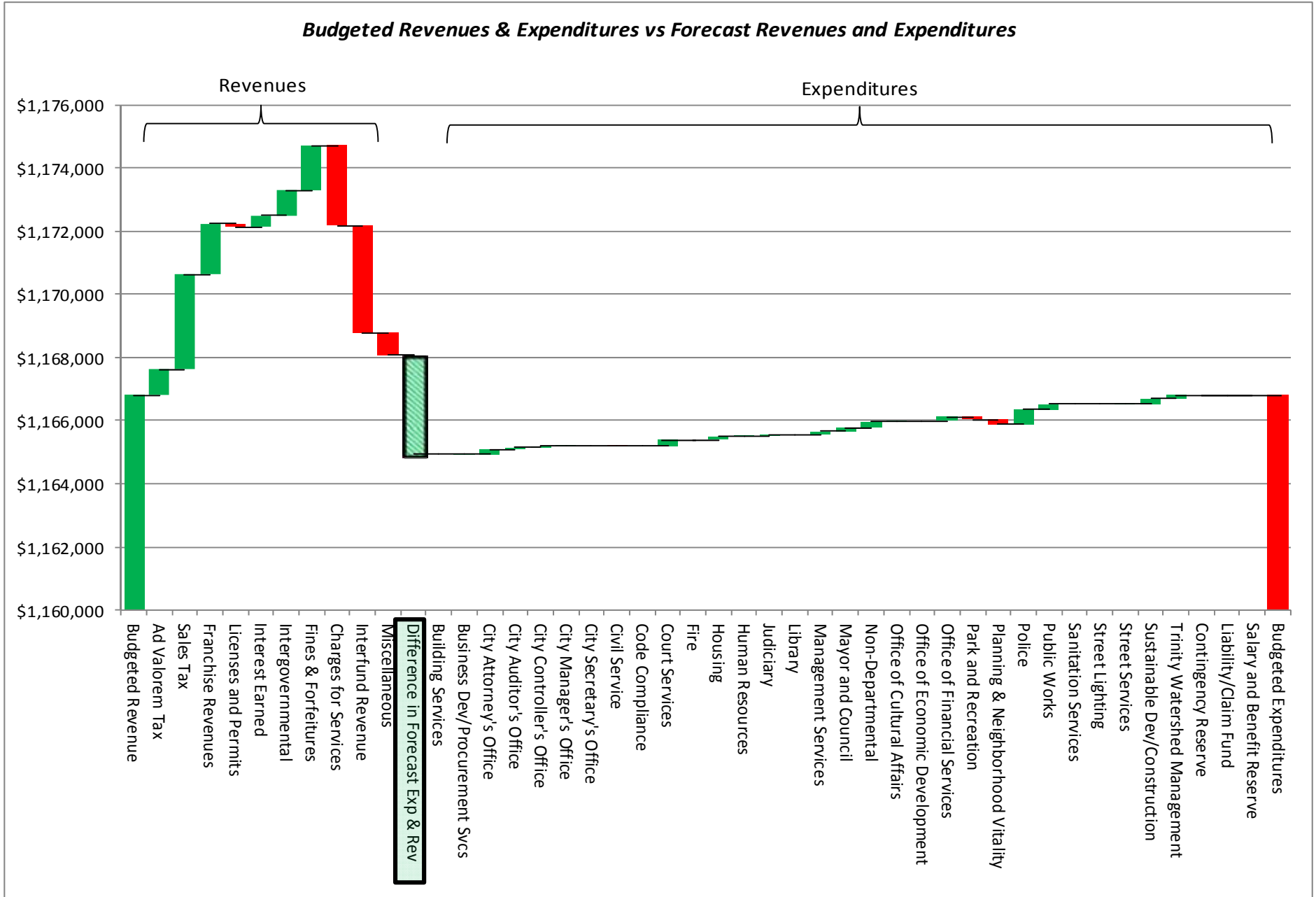


GENERAL FUND

As of March 31, 2015

<u>ITEM</u>	<u>AMENDED BUDGET ¹</u>	<u>YEAR TO DATE</u>	<u>YEAR-END FORECAST</u>	<u>BUDGET VS FORECAST VARIANCE</u>
Revenues	\$1,167,401	\$814,522	\$1,168,656	\$1,255
Expenditures	1,167,401	559,377	1,165,526	(1,875)
Net Excess of Revenues Over Expenditures/Transfers	<u>\$0</u>	<u>\$255,145</u>	<u>\$3,130</u>	<u>\$3,130</u>

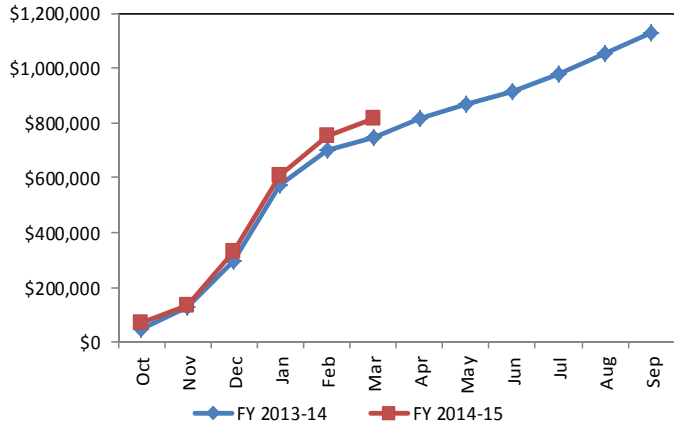
GENERAL FUND



GENERAL FUND REVENUES

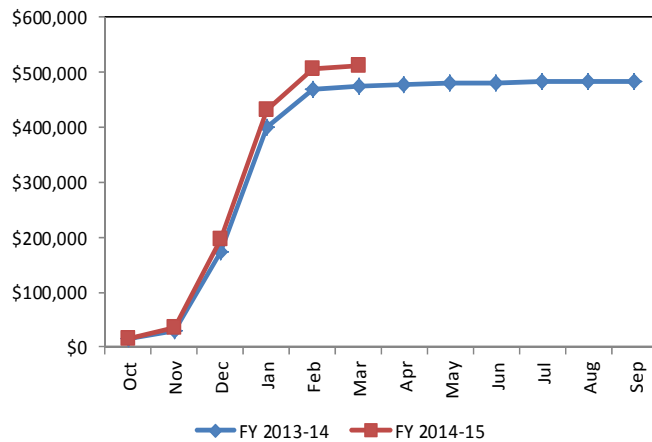
All SOURCES

	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	278,998	582
Feb	122,583	144,793	22,210
Mar	51,002	60,850	9,848
Apr	65,815		
May	54,518		
Jun	45,290		
Jul	60,934		
Aug	79,531		
Sep	72,532		
Total	\$1,128,141	\$814,522	\$65,001



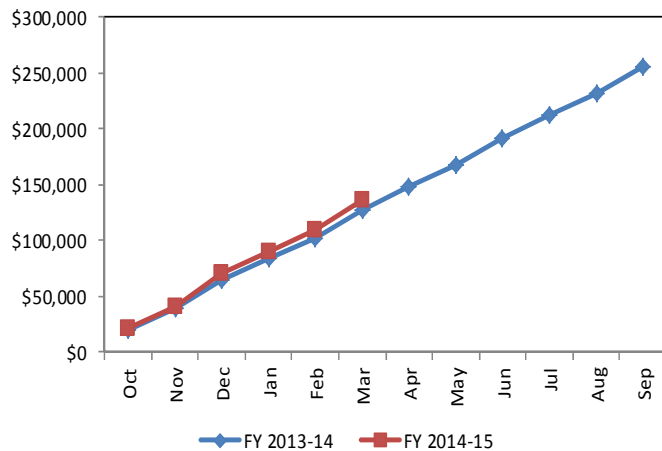
PROPERTY TAX

	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	235,891	8,622
Feb	69,688	74,439	4,751
Mar	5,696	6,533	837
Apr	2,724		
May	1,464		
Jun	2,032		
Jul	523		
Aug	654		
Sep	677		
Total	\$483,240	\$511,814	\$36,649



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	20,009	1,737
Feb	18,878	18,928	50
Mar	24,697	26,847	2,150
Apr	20,532		
May	19,772		
Jun	23,682		
Jul	20,546		
Aug	19,665		
Sep	24,276		
Total	\$255,716	\$136,627	\$9,385



GENERAL FUND REVENUES

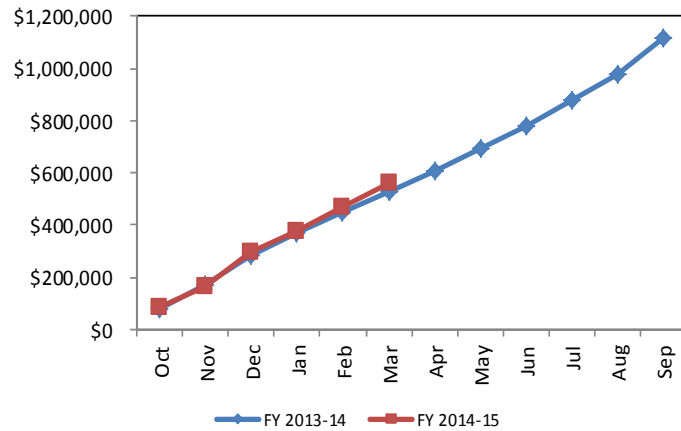
As of March 31, 2015

	AMENDED BUDGET ¹	REVENUES YEAR TO DATE	YEAR-END FORECAST	BUDGET VS FORECAST VARIANCE
TAXES				
Ad Valorem Tax	\$520,321	\$511,814	\$521,137	\$815
Sales Tax ²	268,666	136,627	271,671	3,005
TOTAL TAXES	788,987	648,442	792,808	3,821
FRANCHISE REVENUES				
Oncor Electric	50,014	26,796	51,233	1,219
AT&T	12,064	3,213	12,119	56
Atmos Energy	12,178	3,566	11,987	(191)
Time Warner Cable	5,768	1,467	5,795	27
Other	22,336	5,470	22,832	496
TOTAL FRANCHISE REVENUES	102,360	40,512	103,966	1,606
LICENSES AND PERMITS	9,857	5,735	9,757	(101)
INTEREST EARNED³	591	868	950	360
INTERGOVERNMENTAL⁴	6,638	5,864	7,432	793
FINES AND FORFEITURES				
Municipal Court ⁵	12,214	6,844	14,474	2,260
Vehicle Towing & Storage	6,978	3,430	6,972	(6)
Parking Fines ⁶	4,419	804	3,586	(833)
Red Light Camera Fines	7,335	0	7,335	0
Public Library	500	211	494	(6)
TOTAL FINES	31,446	11,288	32,860	1,415
CHARGES FOR SERVICE				
Sanitation Service	63,530	32,818	63,892	362
Parks ⁷	9,814	4,590	10,458	644
Private Disposal Fees ⁸	17,509	10,850	19,933	2,424
Emergency Ambulance ⁹	33,626	9,165	28,544	(5,082)
Security Alarm	4,510	2,208	4,450	(60)
Street Lighting ¹⁰	743	215	648	(96)
Vital Statistics	1,470	730	1,510	40
Other	21,754	12,085	20,992	(762)
TOTAL CHARGES	152,954	72,661	150,425	(2,529)
INTERFUND REVENUE¹¹	62,429	23,613	59,029	(3,400)
MISCELLANEOUS¹²	12,140	5,539	11,430	(710)
TOTAL REVENUES	\$1,167,401	\$814,522	\$1,168,656	\$1,255

GENERAL FUND EXPENDITURES

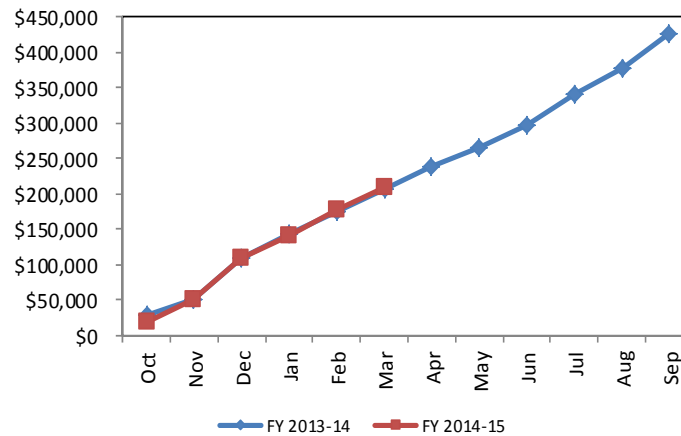
ALL EXPENSES

	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	82,954	(1,880)
Feb	75,046	91,324	16,278
Mar	81,882	89,279	7,397
Apr	78,188		
May	89,869		
Jun	83,353		
Jul	99,016		
Aug	98,277		
Sep	140,563		
Total	\$1,117,530	\$559,376	\$31,111



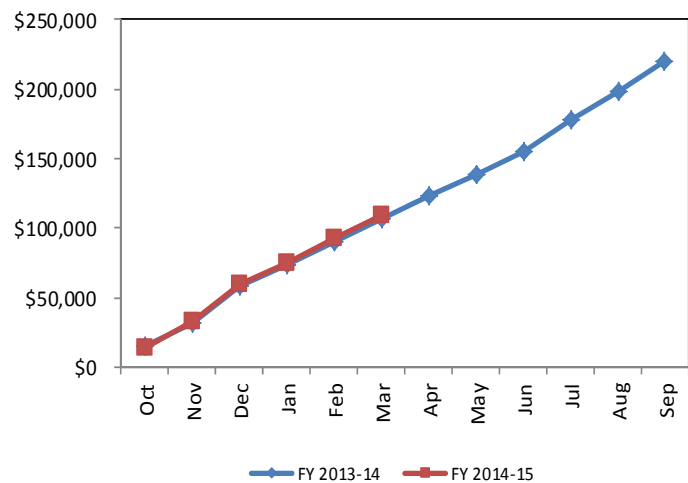
POLICE

	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	32,898	(2,314)
Feb	31,340	36,864	5,524
Mar	31,152	32,472	1,320
Apr	31,437		
May	27,178		
Jun	32,164		
Jul	42,757		
Aug	36,838		
Sep	49,275		
Total	\$426,231	\$210,624	\$4,041



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	16,078	370
Feb	16,476	17,117	641
Mar	16,859	17,033	174
Apr	15,798		
May	15,816		
Jun	16,850		
Jul	22,240		
Aug	20,946		
Sep	21,365		
Total	\$220,117	\$109,342	\$2,240



GENERAL FUND EXPENDITURES

As of March 31, 2015

DEPARTMENT	AMENDED BUDGET ¹	EXPENDITURES YEAR TO DATE	YEAR-END FORECAST	BUDGET VS FORECAST VARIANCE
Building Services	\$23,896	\$13,546	\$23,896	\$0
Business Dev/Procurement Svcs	2,855	1,354	2,854	(1)
City Attorney's Office	15,147	7,244	14,995	(152)
City Auditor's Office	2,844	1,268	2,776	(68)
City Controller's Office	5,603	2,154	5,576	(27)
City Manager's Office	1,829	1,152	1,825	(4)
City Secretary's Office	3,614	2,196	3,614	0
Civil Service	2,345	1,028	2,348	4
Code Compliance	35,383	17,311	35,383	0
Court Services	20,185	13,507	19,979	(206)
Fire	228,009	109,342	228,009	0
Housing	11,628	7,769	11,520	(108)
Human Resources	4,638	2,330	4,629	(10)
Judiciary	3,695	1,436	3,647	(48)
Library	26,144	11,984	26,144	0
Management Services	5,650	4,335	5,540	(110)
Mayor and Council	3,923	1,811	3,821	(102)
Non-Departmental	49,342	9,242	49,140	(202)
Office of Cultural Affairs	17,288	8,547	17,265	(23)
Office of Economic Development	1,577	1,577	1,577	0
Office of Financial Services	3,643	1,544	3,519	(124)
Park and Recreation	81,877	44,571	81,959	82
Planning & Neighborhood Vitality ¹³	2,527	1,203	2,680	153
Police	438,060	210,624	437,587	(473)
Public Works	6,861	6,350	6,699	(162)
Sanitation Services	75,694	33,351	75,694	0
Street Lighting	17,923	9,926	17,923	0
Street Services	65,914	26,840	65,898	(16)
Sustainable Dev/Construction ¹⁴	1,540	1,192	1,380	(160)
Trinity Watershed Management ¹⁵	1,351	474	1,233	(118)
RESERVES AND TRANSFERS				
Contingency Reserve	450	0	450	0
Liability/Claim Fund	4,170	4,170	4,170	0
Salary & Benefit Reserve	1,800	0	1,800	0
TOTAL EXPENDITURES	\$1,167,401	\$559,376	\$1,165,526	(\$1,875)

PROPRIETARY FUNDS

As of March 31, 2015

DEPARTMENT	BUDGET	YEAR TO DATE	YEAR-END FORECAST	BUDGET VS FORECAST VARIANCE
AVIATION				
BEGINNING FUND BALANCE	\$12,043	\$ -	\$12,043	\$ -
REVENUES:				
Parking	24,283	12,557	25,114	831
Terminal Concessions	18,543	8,884	18,832	289
Landing Fees	17,784	7,950	17,784	0
Rental on Airport - Terminal	13,831	5,564	13,831	0
Rental on Airport - Field	8,864	6,148	8,794	(70)
Fuel Flow Fees	1,236	529	1,224	(12)
All Other	2,004	995	2,218	214
TOTAL REVENUES	86,545	42,627	87,796	1,251
TOTAL EXPENDITURES	86,545	34,000	85,499	(1,046)
ENDING FUND BALANCE	\$12,043	\$ -	\$14,340	\$2,297

CONVENTION AND EVENT SERVICES

BEGINNING FUND BALANCE	\$15,621	\$ -	\$15,621	\$ -
REVENUES:				
Hotel Occupancy Tax	50,263	20,291	50,263	0
Alcoholic Beverage Tax	9,650	2,703	10,350	700
Contract Services	7,883	4,710	9,341	1,458
All Remaining Revenues	9,595	5,783	9,765	170
TOTAL REVENUES	77,392	33,488	79,720	2,328
TOTAL EXPENDITURES	77,345	28,278	79,694	2,349
ENDING FUND BALANCE	\$15,667	\$ -	\$15,647	(\$20)

PROPRIETARY FUNDS

As of March 31, 2015

DEPARTMENT	BUDGET	YEAR TO DATE	YEAR-END FORECAST	BUDGET VS FORECAST VARIANCE
SUSTAINABLE DEVELOPMENT AND CONSTRUCTION				
BEGINNING FUND BALANCE	\$29,798	\$ -	\$29,798	\$ -
REVENUES:				
Building Permits	16,973	10,474	17,199	226
Certificate of Occupancy	1,324	659	1,345	21
Plan Review	3,562	2,085	3,596	34
Registration/License	1,018	464	1,018	0
Special Plats	878	427	878	0
Private Development	998	572	1,000	2
Zoning	1,172	550	1,172	0
Interest Earnings	116	122	116	0
All Remaining Revenues	1,464	887	1,464	0
TOTAL REVENUES	27,505	16,240	27,787	282
TOTAL EXPENDITURES	26,839	11,348	26,054	(785)
ENDING FUND BALANCE	\$30,465	\$ -	\$31,531	\$1,066
MUNICIPAL RADIO				
BEGINNING FUND BALANCE	\$1,234	\$ -	\$1,234	\$ -
REVENUES:				
Local Sales	2,003	899	1,777	(226)
National Sales	8	26	52	44
Local Political	4	0	4	0
Local New Sales	100	171	311	211
Interest Earned	7	6	7	0
All Remaining Revenues	5	0	5	0
TOTAL REVENUES	2,126	1,103	2,155	29
TOTAL EXPENDITURES	2,062	1,072	2,083	21
ENDING FUND BALANCE	\$1,298	\$ -	\$1,306	\$8

PROPRIETARY FUNDS

As of March 31, 2015

DEPARTMENT	BUDGET	YEAR TO DATE	YEAR-END FORECAST	BUDGET VS FORECAST VARIANCE
WATER UTILITIES				
BEGINNING FUND BALANCE	\$71,876	\$ -	\$71,876	\$ -
REVENUES:				
Treated Water - Retail	271,965	112,364	261,054	(10,912)
Treated Water - Wholesale	72,565	32,793	69,376	(3,189)
Wastewater - Retail	219,098	101,482	214,117	(4,981)
Wastewater - Wholesale	10,217	4,122	9,230	(986)
All Remaining Revenues	40,676	15,749	37,767	(2,909)
TOTAL REVENUES	614,521	266,510	591,544	(22,977)
TOTAL EXPENDITURES	614,521	237,463	591,544	(22,977)
ENDING FUND BALANCE	\$71,876	\$ -	\$71,876	\$0

COMMUNICATION & INFORMATION SERVICES

BEGINNING FUND BALANCE	\$9,991	\$ -	\$9,991	\$ -
REVENUES:				
Interdepartmental Charges	51,934	25,965	51,934	0
Telephones Leased	7,971	1,825	7,971	0
Circuits	1,501	640	1,501	0
Desktop Services	1,060	508	1,060	0
Interest	102	72	72	(34)
Equipment Rental	4,957	2,466	4,957	0
Miscellaneous	77	135	135	58
TOTAL REVENUES	67,603	31,612	67,630	27
TOTAL EXPENDITURES	70,446	33,413	69,368	(1,077)
ENDING FUND BALANCE	\$7,148	\$ -	\$8,252	\$1,104

PROPRIETARY FUNDS

As of March 31, 2015

DEPARTMENT	BUDGET	YEAR TO DATE	YEAR-END FORECAST	BUDGET VS FORECAST VARIANCE
EQUIPMENT SERVICES				
BEGINNING FUND BALANCE	\$3,165	\$ -	\$3,165	\$ -
REVENUES:				
Rental/Wreck	31,486	12,624	32,484	998
Fuel	22,597	7,206	20,744	(1,853)
Auto Auction	328	481	481	154
Miscellaneous Revenue	16	231	239	223
Interest and Other	5	0	5	0
TOTAL REVENUES	54,432	20,542	53,953	(479)
TOTAL EXPENDITURES	54,432	22,731	53,953	(479)
ENDING FUND BALANCE	\$3,165	\$ -	\$3,165	\$0

EXPRESS BUSINESS CENTER

BEGINNING FUND BALANCE	\$1,888	\$ -	\$1,888	\$ -
REVENUES:				
Postage Sales	2,703	1,080	2,703	0
All Other Revenues	1,278	900	1,520	242
TOTAL REVENUES¹⁶	3,981	1,980	4,223	242
TOTAL EXPENDITURES	4,812	1,750	4,871	60
ENDING FUND BALANCE	\$1,058	\$ -	\$1,240	\$182

OTHER FUNDS

As of March 31, 2015

DEPARTMENT	BUDGET	YEAR TO DATE	YEAR-END FORECAST	BUDGET VS FORECAST VARIANCE
9-1-1 SYSTEM OPERATIONS				
BEGINNING FUND BALANCE	\$5,837	\$ -	\$5,837	\$ -
REVENUES:				
9-1-1 Service Receipts - Wireless	5,968	2,844	6,233	265
9-1-1 Service Receipts - Wireline	6,909	3,442	6,909	0
Interest and Other	41	37	42	1
TOTAL REVENUES	12,918	6,323	13,184	266
TOTAL EXPENDITURES	17,239	3,627	17,228	(12)
ENDING FUND BALANCE	\$1,515	\$ -	\$1,793	\$278
STORM DRAINAGE MANAGEMENT				
BEGINNING FUND BALANCE	\$4,620	\$ -	\$4,620	\$ -
REVENUES:				
Storm Water Fees	51,079	25,441	51,079	0
TOTAL REVENUES	51,079	25,441	51,079	0
TOTAL EXPENDITURES	53,599	16,008	53,357	(242)
ENDING FUND BALANCE	\$2,099	\$ -	\$2,342	\$242

OTHER FUNDS

As of March 31, 2015

DEPARTMENT	BUDGET	YEAR TO DATE	YEAR-END FORECAST	BUDGET VS FORECAST VARIANCE
EMPLOYEE BENEFITS				
TOTAL EXPENDITURES	\$1,370	\$345	\$1,359	(\$11)
RISK MANAGEMENT				
TOTAL EXPENDITURES ¹⁷	\$2,525	\$1,096	\$2,327	(\$199)
LIABILITY/CLAIMS FUND				
Beginning Balance October 1, 2014				\$5,464
Budgeted Revenue				5,634
FY 2014-15 Available Funds				11,097
Paid October 2014				(155)
Paid November 2014				(382)
Paid December 2014				(523)
Paid January 2015				(550)
Paid February 2015				(484)
Paid March 2015				(607)
Balance as of March 31, 2015				\$8,397

DEBT SERVICE FUND

As of March 31, 2015

DEPARTMENT	BUDGET	YEAR TO DATE	YEAR-END FORECAST	BUDGET VS FORECAST VARIANCE
DEBT SERVICE FUND				
BEGINNING FUND BALANCE	\$2,012	\$ -	\$2,012	\$ -
REVENUES:				
Ad Valorem	214,354	210,703	214,894	540
Interest/Transfers/Other	20,842	228	20,842	0
TOTAL REVENUES	235,197	210,931	235,737	540
TOTAL EXPENDITURES	229,908	173,223	226,719	(3,190)
ENDING FUND BALANCE	\$7,300	\$ -	\$11,030	\$3,730

NOTES

(Dollars in 000s)

1. The General Fund Budget was amended/increased based on Council's approved use of contingency reserve funds by \$129 on December 10, 2014 by CR# 14-2194 and by \$587 on March 25, 2015 by CR#15-0555.
2. Sales tax revenue is projected to be \$3,005 above budget due to the improved economy.
3. Interest Earned is projected to be \$360 above budget due to higher interest allocation as a result of an increased General Fund cash balance.
4. Intergovernmental revenue is projected to be \$793 above budget due to higher than expected payments from Euless and Irving as part of the DFW Airport revenue sharing agreement.
5. Municipal Court revenue is projected to be \$2,260 above budget based on analysis of year end collection revenues of the previous two fiscal years.
6. Parking Fine revenues are projected to be \$833 below budget due in part to reduced ticket issuance as a result of increased compliance with the introduction of pay by phone meters.
7. Parks revenue is projected to be \$644 above budget primarily due to higher than anticipated demand for contract classes and an increase in special events at Gexa Energy Pavilion.
8. Private Disposal Fees are projected to be \$2,424 above budget primarily due to an increase in activity from cash customers.
9. Emergency Ambulance revenue is projected to be \$5,082 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.
10. Street Lighting revenue is projected to be \$96 below budget due to a reduction in expenses that are reimbursable by TxDOT.
11. Interfund revenue is projected to be \$3,400 below budget due to deferred transfers from internal City funds.
12. Miscellaneous revenues are projected to be \$710 below budget primarily due to lower than expected revenue related to the water/sewer line home warranty program.
13. Planning and Neighborhood Vitality is projected to be \$153 above budget due to previously grant funded employees being moved to the general fund.
14. Sustainable Development and Construction is projected to be \$160 below budget due to vacancies.
15. Trinity Watershed Management is projected to be \$118 below budget due to vacancies.
16. Express Business Center revenues are projected to be \$242 above budget primarily due to increased handling charges related to auto auctions.
17. Risk Management is projected to be \$199 below budget due to vacancies.

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

	FY 2012-13			FY 2013-14			FY 2014-15		
	FINAL BUDGET	YEAR TO DATE	YEAR-END ACTUAL*	AMENDED BUDGET	YEAR TO DATE	YEAR-END FORECAST**	AMENDED BUDGET	YEAR TO DATE	YEAR-END FORECAST***
TAXES									
Ad Valorem Tax	\$451,489	\$442,274	\$450,752	\$483,898	\$475,165	\$484,244	\$520,321	\$511,814	\$521,137
Sales Tax	231,463	96,478	241,946	255,519	102,546	255,519	268,666	136,627	271,671
TOTAL TAXES	682,952	538,752	692,698	739,417	577,711	739,763	788,987	648,442	792,808
FRANCHISE REVENUES									
Oncor Electric	49,323	27,368	51,139	51,110	27,775	52,472	50,014	26,796	51,233
AT&T	14,875	3,913	15,132	13,422	3,587	13,640	12,064	3,213	12,119
Atmos Energy	11,174	2,569	11,736	12,228	3,428	15,102	12,178	3,566	11,987
Time Warner Cable	6,170	1,580	6,362	6,376	1,437	5,969	5,768	1,467	5,795
Other	18,096	4,739	20,012	20,773	5,404	21,301	22,336	5,470	22,832
TOTAL FRANCHISE REVENUES	99,638	40,169	104,381	103,908	41,631	108,484	102,360	40,512	103,966
LICENSES AND PERMITS	9,808	5,372	9,786	9,090	5,125	9,774	9,857	5,735	9,757
INTEREST EARNED	755	352	455	632	192	675	591	998	950
INTERGOVERNMENTAL	5,589	4,686	6,715	6,203	500	6,887	6,638	5,864	7,432
FINES AND FORFEITURES									
Municipal Court	16,540	6,819	14,754	13,779	7,325	14,824	12,214	6,844	14,474
Vehicle Towing & Storage	7,678	3,396	6,881	6,957	3,555	6,941	6,978	3,430	6,972
Parking Fines	5,962	1,320	4,342	5,070	687	3,989	4,419	804	3,586
Red Light Camera Fines	6,867	0	7,719	6,867	0	7,391	7,335	0	7,335
Public Library	603	260	522	553	223	471	500	211	494
TOTAL FINES	37,650	11,794	34,218	33,227	11,790	33,616	31,446	11,288	32,860
CHARGES FOR SERVICE									
Sanitation Service	59,838	31,064	60,860	62,010	25,577	62,148	63,530	32,818	63,892
Parks	8,629	4,603	9,943	9,716	3,785	10,767	9,814	4,590	10,458
Private Disposal Fees	18,864	8,715	18,574	17,694	6,217	19,289	17,509	10,850	19,933
Emergency Ambulance	20,207	6,170	20,507	42,982	5,734	43,367	33,626	9,165	28,544
Security Alarm	4,231	2,230	4,361	4,500	1,806	4,570	4,510	2,208	4,450
Street Lighting	1,200	230	1,450	1,000	112	665	743	215	648
Vital Statistics	1,492	751	1,562	1,581	552	1,530	1,470	730	1,510
Other	17,729	11,862	18,815	20,182	8,949	20,242	21,754	12,085	20,992
TOTAL CHARGES	132,190	65,624	136,071	159,665	52,732	162,579	152,954	72,661	150,425
INTERFUND REVENUE	60,410	13,199	46,552	67,330	13,987	60,748	62,429	23,613	59,029
MISCELLANEOUS	12,311	5,003	11,192	11,109	3,869	11,321	12,140	5,539	11,430
TOTAL REVENUES	\$1,041,303	\$684,952	\$1,042,069	\$1,130,581	\$707,537	\$1,133,847	\$1,167,401	\$814,652	\$1,168,656

* Based on Actual FY 2012-13 year end revenues

** Estimates based on revenues through August 2014

*** Estimates based on revenues through March 2015

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

DEPARTMENT	FY 2012-13			FY 2013-14			FY 2014-15		
	FINAL 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	\$11,089	\$22,042	\$25,709	\$14,227	\$25,682	\$23,896	\$13,546	\$23,896
Business Dev/Procurement Svcs	2,410	1,091	2,229	2,654	1,146	2,644	2,855	1,354	2,854
City Attorney's Office	12,915	5,932	12,913	14,456	6,864	14,427	15,147	7,244	14,995
City Auditor's Office	2,180	927	2,087	2,391	1,057	2,376	2,844	1,268	2,776
City Controller's Office	4,969	1,884	4,781	5,391	2,063	5,378	5,603	2,154	5,576
City Manager's Office	1,509	905	1,503	1,596	1,102	1,596	1,829	1,152	1,825
City Secretary's Office	2,877	856	3,015	2,944	849	2,930	3,614	2,196	3,614
Civil Service	1,829	772	1,735	2,126	817	2,076	2,345	1,028	2,348
Code Compliance	30,663	13,470	30,096	33,720	14,193	33,042	35,383	17,311	35,383
Court Services	19,083	13,006	19,008	20,039	13,511	19,930	20,185	13,507	19,979
Fire	207,275	105,695	207,212	221,718	107,102	221,263	228,009	109,342	228,009
Housing	9,516	6,086	9,516	11,373	7,029	11,360	11,628	7,769	11,520
Human Resources	3,752	1,979	3,237	4,121	2,102	4,121	4,638	2,330	4,629
Judiciary	3,286	1,520	2,980	3,528	1,512	3,406	3,695	1,436	3,647
Library	20,295	9,134	19,845	22,370	10,334	22,365	26,144	11,984	26,144
Management Services	4,646	2,928	4,478	5,568	3,545	5,320	5,650	4,335	5,540
Mayor and Council	3,864	1,692	3,706	3,911	1,756	3,878	3,923	1,811	3,821
Non-Departmental	33,239	8,827	31,482	38,455	10,030	37,836	49,342	9,242	49,140
Office of Cultural Affairs	16,025	9,307	15,083	16,916	8,047	16,914	17,288	8,547	17,265
Office of Economic Development	760	760	756	1,122	1,122	1,122	1,577	1,577	1,577
Office of Financial Services	2,147	706	1,757	2,826	996	2,753	3,643	1,544	3,519
Park and Recreation	73,442	37,878	73,292	78,764	40,788	78,764	81,877	44,571	81,959
Planning and Neighborhood Vitality							2,527	1,203	2,680
Police	402,252	195,235	401,874	428,943	206,583	428,416	438,060	210,624	437,587
Public Works	5,279	4,064	5,053	7,121	4,913	6,803	6,861	6,350	6,699
Sanitation Services	73,596	28,927	73,350	74,797	30,548	74,797	75,694	33,351	75,694
Street Lighting	18,318	7,797	18,029	18,201	8,292	18,118	17,923	9,926	17,923
Street Services	57,262	23,037	55,620	61,742	26,317	61,732	65,914	26,840	65,898
Sustainable Dev/Construction	1,238	812	463	1,613	1,165	1,498	1,540	1,192	1,380
Trinity Watershed Management	244	243	205	641	254	559	1,351	474	1,233
RESERVES AND TRANSFERS									
Contingency Reserve	200	0	200	3,248	0	3,248	450	0	450
Liability/Claim Fund	3,630	0	3,630	11,531	0	11,531	4,170	4,170	4,170
Salary and Benefit Reserve	0	0	0	1,045	0	1,045	1,800	0	1,800
EXPENDITURES	\$1,041,303	\$496,560	\$1,031,177	\$1,130,581	\$528,265	\$1,126,929	\$1,167,401	\$559,376	\$1,165,526

* Based on Actual FY 2012-13 year end expenditures

**Estimates based on expenditures through August 2014

*** Estimates based on expenditures through March 2015