

# First Quarter FY 2014 Budget Analysis Report

The First Quarter Budget Analysis Report (BAR) is the year’s initial report on revenue and expenditure projections for FY 2014, based on the first quarter performance (October 1 through December 31, 2013) of the City’s operating funds.

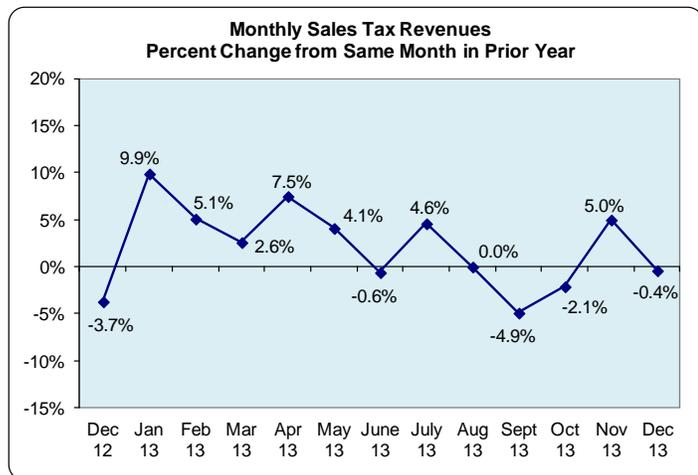
## General Fund Revenues

The General Fund is projecting an ending balance of \$273,439 for FY 2014. Revenues in the fund are projected to be \$3.56 million below budget, as reflected in the following table.

| General Fund Revenues  | FY 2014 Budget        | Estimate              | Variance              |
|------------------------|-----------------------|-----------------------|-----------------------|
| Property Taxes         | \$ 78,231,117         | \$ 77,313,210         | \$ (917,907)          |
| Sales Taxes            | 54,185,131            | 52,341,289            | (1,843,842)           |
| Other Taxes            | 1,690,527             | 1,661,422             | (29,105)              |
| Licenses and Permits   | 5,310,496             | 5,607,084             | 296,588               |
| Service Charges        | 13,103,929            | 12,666,171            | (437,758)             |
| Franchise Fees         | 35,516,173            | 35,739,771            | 223,598               |
| Fines and Forfeitures  | 16,216,644            | 15,321,719            | (894,925)             |
| Leases and Rents       | 5,878,024             | 5,940,960             | 62,936                |
| Miscellaneous Revenues | 1,487,611             | 1,463,221             | (24,391)              |
|                        |                       |                       |                       |
| <b>Total</b>           | <b>\$ 211,619,652</b> | <b>\$ 208,054,846</b> | <b>\$ (3,564,806)</b> |

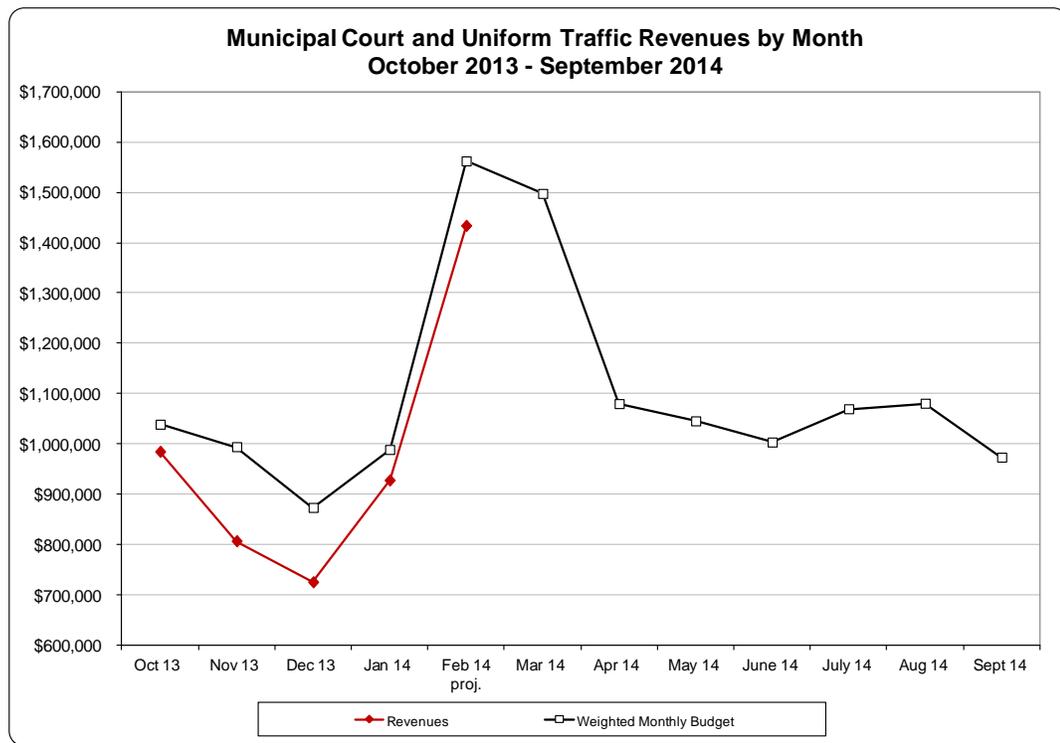
## Revenue Highlights

- Property taxes are projected to be approximately \$918,000 below budget, primarily attributable to ongoing value litigation settlements.
- Sales taxes are projected to be \$1.8 million under budget for the year. As shown in the accompanying graph, receipts for December 2013 (the holiday sales quarter) were down 0.4 percent from the same month last year. The December payment was also \$513,000 below the weighted budget amount for the month, and was the third payment in the last four in which receipts were below the amount received in the same month one year earlier. Factors contributing to this decline include the shorter holiday shopping season (the period of “Black Friday” through Christmas Eve) and unseasonably cold weather during the late fall of 2013.



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- Service charges are projected to be \$438,000 under budget. However, this shortfall is attributable to \$1.28 million in revenues budgeted, but not anticipated, for infrastructure. In the event other fund revenues had covered this shortfall, expenditures for infrastructure projects budgeted in Non-Departmental could have proceeded. These expenditures are on hold while we continue to monitor revenues.
- Fines and forfeitures are projected to be \$895,000 under budget, due to Municipal Court revenues that are below expectations. The decline in the number of citations issued that began during FY 2013 has continued in FY 2014. Through the first five months of the year (with February projected), Municipal Court and Uniform Traffic fines, the two largest sources of revenue at the Court, are below the cumulative weighted budget amount by \$577,000.



- Franchise fees, leases and rents, and licenses and permits are all projected to be above budget for the year. Gas franchise fees for the first quarter were higher than anticipated due to colder-than-usual weather. Construction-related permit activity is driving license and permit revenues higher than expected.

## Interfund Transfers

The 1<sup>st</sup> Quarter BAR shows interfund transfers to the General Fund to be \$480,551 higher than budgeted. This is attributable to the following transfers and variances:

- A transfer of \$129,000 from the Convention and Event Services fund to cover the city's share of hosting the NCAA Final 4 tournament. The expenditure is shown in the General Fund Non-Departmental account.

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- A transfer of \$786,095 from the Parks Performance Fund to the General Fund to repay the debt forgiven in the FY 2010 Budget.
- The Knowledge Services Fund is transferring \$232,500 to the General Fund to repay half of the subsidy granted to the Fund in FY 2012.
- When the FY 2014 Budget was adopted in August of 2013, it was estimated that the FY 2013 ending balance would be adequate to fund \$2.2M of one-time expenditures in FY 2014. Upon completion of the CAFR, only \$1.5M was available. \$740,000 of this ending balance is transferred to the Information Technology Fund for one-time expenses approved in the FY 2014 budget.
- The transfer to the Street Maintenance Fund for Traffic is estimated to be \$72,956 better than originally budgeted due to lower than budgeted expenses in that program.

## General Fund Expenditures

Most departments in the General Fund are projected to be at or under budget in expenditures, as reflected in the following table. The fund is projected to be \$3.35 million under budget in expenditures.

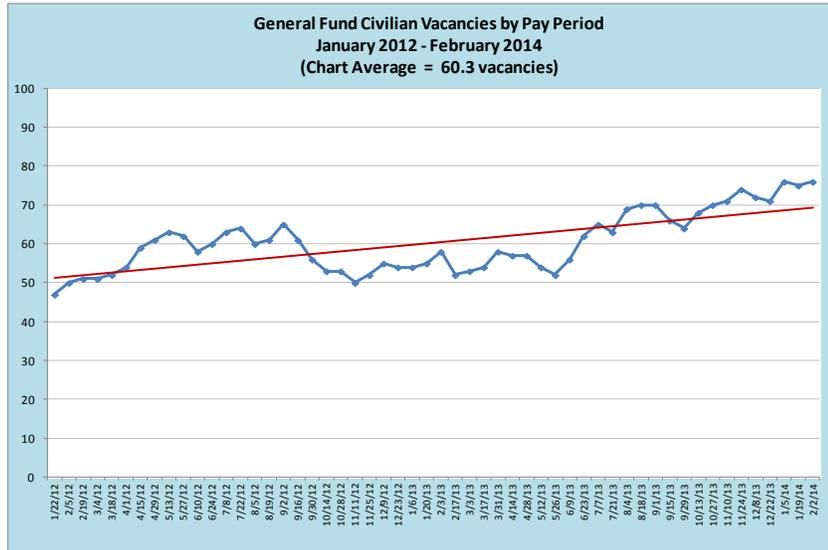
| General Fund Departments        | FY 2014 Budget        | Estimate              | Variance            |
|---------------------------------|-----------------------|-----------------------|---------------------|
| Aviation                        | \$ 840,424            | \$ 838,124            | \$ 2,300            |
| City Attorney's Office          | 3,936,246             | 3,805,985             | 130,261             |
| City Manager's Office           | 990,796               | 978,501               | 12,296              |
| Community Devel. and Planning   | 6,877,681             | 6,862,253             | 15,428              |
| Code Compliance                 | 5,630,262             | 5,509,009             | 121,253             |
| Economic Development            | 412,237               | 413,681               | (1,444)             |
| Fire                            | 43,238,685            | 42,742,419            | 496,266             |
| Information Technology          | 4,289,341             | 4,286,480             | 2,861               |
| Internal Audit                  | 530,893               | 517,567               | 13,326              |
| Judiciary                       | 906,553               | 888,505               | 18,048              |
| Library                         | 7,246,851             | 7,216,521             | 30,330              |
| Finance                         | 5,113,197             | 5,079,630             | 33,567              |
| Management Resources            | 3,092,399             | 3,052,012             | 40,386              |
| Non-Departmental                | 8,829,567             | 7,446,906             | 1,382,661           |
| Municipal Court                 | 3,022,038             | 2,950,379             | 71,659              |
| Office of Mayor and Council     | 65,721                | 63,983                | 1,738               |
| Parks and Recreation            | 14,185,192            | 14,042,221            | 142,971             |
| Police                          | 89,766,725            | 89,092,827            | 673,899             |
| Public Works and Transportation | 9,736,111             | 9,631,125             | 104,987             |
| Human Resources                 | 2,866,485             | 2,804,500             | 61,985              |
| <b>Total</b>                    | <b>\$ 211,577,404</b> | <b>\$ 208,222,628</b> | <b>\$ 3,354,776</b> |

The significant under-expenditure in Non-Departmental is attributable to spending for infrastructure maintenance that, because of revenue shortfalls, is on hold while we monitor revenues. Police and Fire are projected under budget primarily due to reducing their "chargeback" transfers to the Fleet Services Fund for vehicle purchases that are also on hold due to revenue constraints.

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## General Fund Vacancies

When the FY 2014 budget for the General Fund was developed, the vacancy savings calculation (turnover factor) was applied assuming an average of 56 vacancies in the fund. For the pay period ending January 5, the General Fund had 76 civilian vacancies, and the fund has averaged 64 vacant civilian positions during the past 12 months. This vacancy trend is a contributing factor in the overall expenditure savings in the General Fund.



## **Other Operating Funds**

The **Water Utilities Fund** is projecting an ending balance of \$646,421, with revenues projected to be \$1.1 million under budget and expenditures projected to be \$1.3 million under budget. Expenditure projections in the fund include reducing the chargeback transfers to Fleet Services by \$99,569.

The **Convention and Event Services Fund** is projecting an ending balance of \$310,413, with revenues projected to be \$53,927 over budget and expenditures projected to be \$40,627 under budget.

The **Park Performance Fund** is projecting an ending balance of \$672,478, with revenues projected to be \$137,624 under budget and expenditures projected to be \$272,928 under budget.

The **Street Maintenance Fund** is projecting an ending balance of \$3.1 million, with revenues projected to be \$469,307 under budget and expenditures projected to be \$225,704 under budget. Expenditure projections in the fund include reducing the chargeback transfers to Fleet Services by \$87,572.

The **Storm Water Utility Fund** is projecting an ending balance of \$783,840, with revenues projected to be \$428,676 better than budget and expenditures projected to be \$41,726 under budget. Expenditure projections in the fund include reducing the chargeback transfers to Fleet Services by \$27,059.

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The **Information Technology Support Fund** (internal service fund) is projecting an ending balance of \$143,523, with revenues projected at budget and expenditures projected to be \$4,790 under budget.

The **Knowledge Services Fund** (internal service fund, with significant revenues from external sources) is projecting an ending balance of \$287,718, with revenues projected to be \$63,221 under budget and expenditures projected to be \$38,578 under budget.

The **Communication Services Fund** (internal service fund) is projecting an ending balance of \$562,384, with revenues projected to be \$21,746 better than budget and expenditures projected to be \$983 under budget.

The **Fleet Services Fund** (internal service fund) is projecting an ending balance of \$856,987, with revenues projected to be \$853,545 under budget and expenditures projected to be \$1,019,527 under budget. The expenditure savings from reduced vehicle purchases in Fleet has been returned to other funds by reducing their respective chargeback transfers as noted earlier, which results in lower revenues for the Fleet Services Fund.

The **Debt Service Fund** is projecting an ending balance of \$2.4 million, with revenues projected to be \$401,728 under budget and expenditures projected at budget.

Finally, we are closely monitoring the **Health Insurance Fund** and revenues and expenditures are tracking appropriately and additional transfers are not anticipated at this time. However, if conditions change or claims increase unexpectedly we will revisit our estimates and report on the outcome as we continue to provide updates to Council.

# First Quarter FY 2014 Budget Analysis Report

## GENERAL FUND FY 2014 1st Quarter BAR Operating Position

|  | Adopted<br>FY 2014 | Estimated<br>FY 2014 | Variance       |
|--|--------------------|----------------------|----------------|
| <b>GENERAL FUND REVENUES</b>                       | \$ 211,619,652     | \$ 208,054,846       | \$ (3,564,806) |
| <b>INTERFUND TRANSFERS:</b>                        |                    |                      |                |
| Water and Sewer Fund Indirect Cost                 | \$ 3,387,482       | \$ 3,387,482         | \$ -           |
| Conv. & Event Svcs. Fund Indirect Cost             | 594,852            | 723,852              | 129,000        |
| Storm Water Indirect Cost                          | 360,459            | 360,459              | -              |
| One-time Funds                                     | 3,980,000          | 3,980,000            | -              |
| From SWUF for capital reimbursement                | 463,055            | 463,055              | -              |
| To APFA Fund                                       | (511,995)          | (511,995)            | -              |
| To Park Performance Fund                           | (1,539,456)        | (1,539,456)          | -              |
| From Park Performance Fund, FY 2010 debt repayment | -                  | 786,095              | 786,095        |
| (To) from Knowledge Services Fund                  | -                  | 232,500              | 232,500        |
| To FY 2014, use of FY 2013 ending balance          | 1,427,000          | 687,000              | (740,000)      |
| To Special Transportation Fund                     | (995,744)          | (995,744)            | -              |
| To Street Maintenance Fund for Traffic             | (5,038,456)        | (4,965,500)          | 72,956         |
| To Street Maintenance Fund                         | (2,166,527)        | (2,166,527)          | -              |
| <b>TOTAL INTERFUND TRANSFERS</b>                   | \$ (39,330)        | \$ 441,221           | \$ 480,551     |
| <b>TOTAL AVAILABLE FUNDS</b>                       | \$ 211,580,322     | \$ 208,496,067       | \$ (3,084,255) |
| <b>GENERAL FUND EXPENDITURES</b>                   | \$ 211,577,404     | \$ 208,222,628       | \$ 3,354,776   |
| <b>ENDING BALANCE</b>                              | \$ 2,918           | \$ 273,439           | \$ 270,522     |

# First Quarter FY 2014 Budget Analysis Report

## GENERAL FUND FY 2014 1st Quarter BAR Revenues

| Revenue Item                       | Adopted<br>FY 2014    | Estimated<br>FY 2014  | Variance<br>From Budget |
|------------------------------------|-----------------------|-----------------------|-------------------------|
| <b>TAXES</b>                       |                       |                       |                         |
| Ad Valorem Taxes                   | \$ 78,231,117         | \$ 77,313,210         | \$ (917,907)            |
| Sales Tax                          | 54,185,131            | 52,341,289            | (1,843,842)             |
| Criminal Justice Tax               | 454,765               | 425,660               | (29,105)                |
| State Liquor Tax                   | 1,135,762             | 1,135,762             | -                       |
| Bingo Tax                          | 100,000               | 100,000               | -                       |
| <b>TOTAL TAXES</b>                 | <b>\$ 134,106,775</b> | <b>\$ 131,315,921</b> | <b>\$ (2,790,854)</b>   |
| <b>LICENSES AND PERMITS</b>        |                       |                       |                         |
| Building Permits                   | \$ 1,684,546          | \$ 1,780,000          | \$ 95,454               |
| Electrical Permits                 | 82,177                | 85,000                | 2,823                   |
| Plumbing Permits                   | 265,739               | 290,000               | 24,261                  |
| Mechanical Permits                 | 119,884               | 142,000               | 22,116                  |
| Swimming Pool Permits              | 65,000                | 96,750                | 31,750                  |
| Business Registration              | 210,940               | 210,000               | (940)                   |
| Certificates of Occupancy          | 133,450               | 138,000               | 4,550                   |
| Boathouse / Pier License           | 12,000                | 12,605                | 605                     |
| Food Establishment Permits         | 672,390               | 689,815               | 17,425                  |
| Alcoholic Beverage License         | 80,000                | 100,000               | 20,000                  |
| Food Handlers Permit               | 103,120               | 103,120               | -                       |
| Dog and Cat License                | 50,000                | 58,864                | 8,864                   |
| Euthanasia Fees, Other Animal Fees | 15,800                | 14,283                | (1,517)                 |
| Burglar Alarm Permit               | 1,040,000             | 1,040,000             | -                       |
| Abandonment Fees                   | 2,000                 | 2,000                 | -                       |
| Child Care License / Permit        | 58,250                | 59,535                | 1,285                   |
| Fire Permits                       | 150,000               | 150,000               | -                       |
| Fire Inspection Fees               | 230,000               | 230,000               | -                       |
| Fire OT and Re-inspection Fees     | 20,000                | 80,000                | 60,000                  |
| Fire Operational Permits           | 175,000               | 175,000               | -                       |
| Fire Applicant Fees                | 60,000                | 60,000                | -                       |
| Securing Code Violations           | 750                   | 1,125                 | 375                     |
| Irrigation Permits                 | 53,500                | 53,500                | -                       |
| Special Event Parking              | 11,500                | 13,500                | 2,000                   |
| Parking Meter Revenue              | 12,950                | 16,568                | 3,618                   |
| Other Licenses / Permits           | 1,500                 | 5,419                 | 3,919                   |
| <b>TOTAL LICENSES / PERMITS</b>    | <b>\$ 5,310,496</b>   | <b>\$ 5,607,084</b>   | <b>\$ 296,588</b>       |

# First Quarter FY 2014 Budget Analysis Report

## GENERAL FUND FY 2014 1st Quarter BAR Revenues

| Revenue Item                              | Adopted<br>FY 2014   | Estimated<br>FY 2014 | Variance<br>From Budget |
|---|----------------------|----------------------|-------------------------|
| <b>SERVICE CHARGES</b>                    |                      |                      |                         |
| Vital Statistics                          | \$ 215,879           | \$ 259,522           | \$ 43,643               |
| Zoning Board of Adjustment                | 1,200                | 1,200                | -                       |
| Rezoning Fees                             | 70,000               | 81,000               | 11,000                  |
| Plat Review / Inspection                  | 85,000               | 85,000               | -                       |
| Landscape / Tree Preservation Fees        | 8,000                | 10,000               | 2,000                   |
| Building Inspection Fees                  | 64,176               | 62,000               | (2,176)                 |
| Drilling / Well Inspection Fees           | 174,000              | 174,000              | -                       |
| Gas Well Reinspection Fee                 | 544,000              | 544,000              | -                       |
| Gas Well Supplemental Fee                 | 30,000               | 43,000               | 13,000                  |
| Gas Well Operational Permit Fee           | 449,750              | 449,750              | -                       |
| Plan Review Fee                           | 647,926              | 720,000              | 72,074                  |
| Public Works Reimbursements               | 510,000              | 510,000              | -                       |
| Inspection Transfer                       | 860,000              | 950,000              | 90,000                  |
| Survey Transfer                           | 140,000              | 140,000              | -                       |
| Real Estate Transfer                      | 231,668              | 462,684              | 231,016                 |
| Construction Management Fees              | 25,000               | 50,000               | 25,000                  |
| Saturday Inspection Fees                  | 25,000               | 25,000               | -                       |
| Food Service Application Fees             | 57,875               | 61,350               | 3,475                   |
| Police Admin. Services Revenue            | 100,000              | 100,000              | -                       |
| Jail Support revenues                     | 47,931               | 53,156               | 5,225                   |
| Abandoned Vehicle Search Fees             | 8,000                | 6,000                | (2,000)                 |
| Police Towing                             | 150,000              | 150,000              | -                       |
| Water Data Service Charge                 | 415,277              | 415,277              | -                       |
| PILOT - Water                             | 3,776,052            | 3,776,052            | -                       |
| Impoundment Fees                          | 60,000               | 60,102               | 102                     |
| Animal Adoption Fees                      | 220,000              | 223,067              | 3,067                   |
| Animal Awareness / Safety program         | 14,000               | 11,760               | (2,240)                 |
| Vet Services                              | 15,000               | 15,635               | 635                     |
| Multi-Family Annual Inspections           | 520,000              | 606,798              | 86,798                  |
| Extended-Stay Annual Inspections          | 165,000              | 192,480              | 27,480                  |
| Dangerous Structure Demolition Fees       | 20,000               | 28,486               | 8,486                   |
| Nuisance Abatement                        | 25,000               | 23,767               | (1,233)                 |
| Multi-Family Re-Inspections               | 3,000                | 11,250               | 8,250                   |
| Duplex Registration / Re-Inspections      | 31,778               | 31,299               | (479)                   |
| Food Establishment Re-Inspection          | 5,250                | 5,000                | (250)                   |
| Swimming Pool Re-Inspections              | 1,500                | 4,050                | 2,550                   |
| Child Care Re-Inspections                 | -                    | -                    | -                       |
| Street Cuts                               | 115,000              | 115,000              | -                       |
| Fire Initial Inspection                   | 65,000               | 65,000               | -                       |
| Park Bond Fund Reimb.                     | 70,000               | 50,000               | (20,000)                |
| Transportation Bond Fund Reimb.           | 95,000               | 95,000               | -                       |
| AISD - SRO Program                        | 1,191,190            | 1,209,534            | 18,344                  |
| Mowing Services                           | 60,000               | 75,712               | 15,712                  |
| State Reimbursement - Transport.          | 65,725               | 65,725               | -                       |
| Non-Resident Library Cards                | 40,000               | 41,000               | 1,000                   |
| Miscellaneous revenue, for infrastructure | 1,284,752            | -                    | (1,284,752)             |
| Other Service Charges                     | 400,000              | 606,515              | 206,515                 |
| <b>TOTAL SERVICE CHARGES</b>              | <b>\$ 13,103,929</b> | <b>\$ 12,666,171</b> | <b>\$ (437,758)</b>     |

# First Quarter FY 2014 Budget Analysis Report

## GENERAL FUND FY 2014 1st Quarter BAR Revenues

| Revenue Item                              | Adopted<br>FY 2014    | Estimated<br>FY 2014  | Variance<br>From Budget |
|---|-----------------------|-----------------------|-------------------------|
| <b>FRANCHISE FEES</b>                     |                       |                       |                         |
| Electrical Utility                        | \$ 12,948,246         | \$ 12,948,246         | \$ -                    |
| Gas Utility                               | 2,010,570             | 2,544,611             | 534,041                 |
| Water Utility                             | 7,068,923             | 6,912,799             | (156,124)               |
| Telephone Utility                         | 5,566,967             | 5,149,888             | (417,079)               |
| Sanitation Franchise, Storm Clean-up Fees | 1,535,000             | 1,550,000             | 15,000                  |
| City Waste Royalty                        | 1,250,000             | 1,250,000             | -                       |
| Non-City Waste and Methane Royalties      | 1,665,000             | 1,695,000             | 30,000                  |
| Brush Royalty                             | 35,000                | 50,000                | 15,000                  |
| City Department Waste Rebate              | 50,000                | 50,000                | -                       |
| Taxicab Franchise                         | 160,532               | 151,578               | (8,954)                 |
| Cable TV Franchise                        | 3,225,935             | 3,437,650             | 211,715                 |
| <b>TOTAL FRANCHISE FEES</b>               | <b>\$ 35,516,173</b>  | <b>\$ 35,739,771</b>  | <b>\$ 223,598</b>       |
| <b>FINES AND FORFEITURES</b>              |                       |                       |                         |
| Municipal Court                           | \$ 13,756,644         | \$ 12,876,219         | \$ (880,425)            |
| Red Light Revenue                         | 2,170,000             | 2,170,000             | -                       |
| Library Fines                             | 290,000               | 275,500               | (14,500)                |
| <b>TOTAL FINES/FORFEITURES</b>            | <b>\$ 16,216,644</b>  | <b>\$ 15,321,719</b>  | <b>\$ (894,925)</b>     |
| <b>LEASES AND RENTS</b>                   |                       |                       |                         |
| Sheraton Ground Lease                     | \$ 278,803            | \$ 283,286            | \$ 4,483                |
| Terminal Building Lease                   | 72,105                | 96,229                | 24,124                  |
| Hangar Rental                             | 279,746               | 289,886               | 10,140                  |
| Tie Down Charges                          | 29,700                | 27,720                | (1,980)                 |
| Land and Ramp Lease                       | 353,296               | 372,580               | 19,284                  |
| Ballpark Lease                            | 2,000,000             | 2,000,000             | -                       |
| Cell Phone Tower Leases                   | 144,115               | 125,000               | (19,115)                |
| Landfill Lease                            | 2,125,000             | 2,145,000             | 20,000                  |
| Landfill Lease, Deferred revenue          | 457,259               | 457,259               | -                       |
| Pipeline License Agreements               | 17,000                | 23,000                | 6,000                   |
| Message Board Rentals                     | 50,000                | 50,000                | -                       |
| Misc. Leases / Rents (Copier Concession)  | 71,000                | 71,000                | -                       |
| <b>TOTAL LEASES/RENTS</b>                 | <b>\$ 5,878,024</b>   | <b>\$ 5,940,960</b>   | <b>\$ 62,936</b>        |
| <b>MISCELLANEOUS REVENUE</b>              |                       |                       |                         |
| Interest                                  | \$ 294,660            | \$ 250,420            | \$ (44,240)             |
| Auction Income                            | 30,000                | 40,243                | 10,243                  |
| Risk Management Damages                   | 125,000               | 125,000               | -                       |
| Ballpark Settlement Agreement             | 1,000,000             | 1,000,000             | -                       |
| Beverage contract                         | 37,951                | 47,558                | 9,607                   |
| <b>TOTAL MISCELLANEOUS</b>                | <b>\$ 1,487,611</b>   | <b>\$ 1,463,221</b>   | <b>\$ (24,391)</b>      |
| <b>TOTAL - GENERAL FUND REVENUES</b>      | <b>\$ 211,619,652</b> | <b>\$ 208,054,846</b> | <b>\$ (3,564,806)</b>   |

# First Quarter FY 2014 Budget Analysis Report

## GENERAL FUND

### FY 2014 1st Quarter BAR Expenditures

|                                      | Adopted<br>FY 2014   | Estimated<br>FY 2014 | Variance          |
|--------------------------------------|----------------------|----------------------|-------------------|
| <b>FIRE</b>                          |                      |                      |                   |
| Administration                       | \$ 3,833,437         | \$ 3,831,309         | \$ 2,128          |
| Business Services                    | 678,693              | 687,900              | (9,206)           |
| Operations                           | 34,239,203           | 33,566,941           | 672,262           |
| Prevention                           | 1,406,480            | 1,499,301            | (92,821)          |
| Medical Services                     | 383,935              | 417,385              | (33,450)          |
| Training                             | 575,355              | 590,856              | (15,501)          |
| Resource Management                  | 1,093,251            | 1,152,019            | (58,767)          |
| Emergency Management                 | 284,838              | 285,920              | (1,083)           |
| Special Events                       | 290,762              | 313,527              | (22,765)          |
| Gas Well Response                    | 452,730              | 397,261              | 55,469            |
| <b>TOTAL</b>                         | <b>\$ 43,238,685</b> | <b>\$ 42,742,419</b> | <b>\$ 496,266</b> |
| <b>LIBRARY</b>                       |                      |                      |                   |
| Administration                       | \$ 1,074,564         | \$ 1,090,473         | \$ (15,910)       |
| Operations & Facility Mgmt.          | 2,335,589            | 2,348,905            | (13,316)          |
| Content Mgmt. & Virtual Experience   | 2,243,073            | 2,253,607            | (10,534)          |
| Program Mgmt. & Community Engagement | 1,593,625            | 1,523,535            | 70,090            |
| <b>TOTAL</b>                         | <b>\$ 7,246,851</b>  | <b>\$ 7,216,521</b>  | <b>\$ 30,330</b>  |
| <b>CODE COMPLIANCE</b>               |                      |                      |                   |
| Administration                       | \$ 718,921           | \$ 729,682           | \$ (10,761)       |
| Code Enforcement                     | 2,563,683            | 2,500,924            | 62,759            |
| Animal Services                      | 2,006,385            | 1,950,021            | 56,364            |
| Multifamily Inspection               | 341,273              | 328,382              | 12,891            |
| <b>TOTAL</b>                         | <b>\$ 5,630,262</b>  | <b>\$ 5,509,009</b>  | <b>\$ 121,253</b> |
| <b>POLICE</b>                        |                      |                      |                   |
| Administration                       | \$ 8,268,482         | \$ 8,369,985         | \$ (101,503)      |
| Jail Operations                      | 3,577,867            | 3,824,185            | (246,318)         |
| Field Operations                     | 950,072              | 966,482              | (16,410)          |
| Patrol Operations                    | 43,603,548           | 42,830,129           | 773,420           |
| Operations Support                   | 8,194,609            | 8,352,134            | (157,525)         |
| Investigations                       | 9,077,772            | 8,794,943            | 282,829           |
| Business Services                    | 5,668,602            | 5,510,309            | 158,293           |
| Community Affairs                    | 3,881,955            | 4,174,728            | (292,773)         |
| Personnel                            | 2,236,702            | 2,074,178            | 162,524           |
| Technical Services                   | 4,307,116            | 4,195,753            | 111,363           |
| <b>TOTAL</b>                         | <b>\$ 89,766,725</b> | <b>\$ 89,092,827</b> | <b>\$ 673,898</b> |

# First Quarter FY 2014 Budget Analysis Report

## GENERAL FUND FY 2014 1st Quarter BAR Expenditures

|   | Adopted<br>FY 2014   | Estimated<br>FY 2014 | Variance          |
|---|----------------------|----------------------|-------------------|
| <b>PARKS AND RECREATION</b>               |                      |                      |                   |
| Administration                            | \$ 1,410,620         | \$ 1,406,109         | \$ 4,511          |
| Marketing                                 | 372,969              | 399,592              | (26,623)          |
| Planning                                  | 886,420              | 880,897              | 5,523             |
| Business Services                         | 739,707              | 632,329              | 107,378           |
| Recreation Program Administration         | 107,408              | 111,429              | (4,021)           |
| Field Maintenance                         | 4,168,188            | 4,181,021            | (12,833)          |
| Asset Management                          | 1,848,266            | 1,851,125            | (2,859)           |
| Forestry                                  | 1,221,244            | 1,188,226            | 33,018            |
| North District                            | 1,801,023            | 1,810,709            | (9,686)           |
| South District                            | 1,629,347            | 1,580,783            | 48,564            |
| <b>TOTAL</b>                              | <b>\$ 14,185,192</b> | <b>\$ 14,042,221</b> | <b>\$ 142,971</b> |
| <b>PUBLIC WORKS AND TRANSPORTATION</b>    |                      |                      |                   |
| Administration                            | \$ 1,052,500         | \$ 1,036,687         | \$ 15,813         |
| Construction Management                   | 497,140              | 516,702              | (19,562)          |
| Traffic Engineering                       | 974,242              | 837,198              | 137,043           |
| School Safety                             | 471,918              | 472,006              | (88)              |
| Engineering CIP                           | 774,026              | 813,097              | (39,071)          |
| Inspections                               | 1,455,056            | 1,464,143            | (9,087)           |
| Survey                                    | 243,817              | 249,944              | (6,127)           |
| Business Services                         | 479,773              | 483,881              | (4,108)           |
| Custodial                                 | 597,052              | 611,450              | (14,398)          |
| Facility Repair                           | 2,260,738            | 2,238,641            | 22,097            |
| Information Services                      | 374,949              | 344,856              | 30,093            |
| Operations Support                        | 244,881              | 246,001              | (1,120)           |
| Solid Waste Operations                    | 310,020              | 316,519              | (6,499)           |
| <b>TOTAL</b>                              | <b>\$ 9,736,111</b>  | <b>\$ 9,631,125</b>  | <b>\$ 104,987</b> |
| <b>ECONOMIC DEVELOPMENT</b>               | <b>\$ 412,237</b>    | <b>\$ 413,681</b>    | <b>\$ (1,444)</b> |
| <b>COMMUNITY DEVELOPMENT AND PLANNING</b> |                      |                      |                   |
| Administration                            | \$ 1,390,965         | \$ 1,394,418         | \$ (3,453)        |
| Strategic Planning                        | 1,284,261            | 1,276,572            | 7,689             |
| Development Services                      | 3,298,844            | 3,183,092            | 115,752           |
| Neighborhood Initiatives                  | 17,304               | 7,600                | 9,704             |
| Environmental Health                      | 436,151              | 433,980              | 2,171             |
| Real Estate Services                      | 450,156              | 566,591              | (116,435)         |
| <b>TOTAL</b>                              | <b>\$ 6,877,681</b>  | <b>\$ 6,862,253</b>  | <b>\$ 15,428</b>  |
| <b>AVIATION</b>                           | <b>\$ 840,424</b>    | <b>\$ 838,124</b>    | <b>\$ 2,300</b>   |

# First Quarter FY 2014 Budget Analysis Report

## GENERAL FUND FY 2014 1st Quarter BAR Expenditures

|                                 | Adopted<br>FY 2014  | Estimated<br>FY 2014 | Variance          |
|---------------------------------|---------------------|----------------------|-------------------|
| <b>CITY MANAGER'S OFFICE</b>    |                     |                      |                   |
| City Manager's Office           | \$ 964,164          | \$ 957,127           | \$ 7,038          |
| Mayor & Council                 | 65,721              | 63,983               | 1,738             |
| Transit Support                 | 26,632              | 21,374               | 5,258             |
| <b>TOTAL</b>                    | <b>\$ 1,056,517</b> | <b>\$ 1,042,484</b>  | <b>\$ 14,034</b>  |
| <b>INTERNAL AUDIT</b>           | <b>\$ 530,893</b>   | <b>\$ 517,567</b>    | <b>\$ 13,326</b>  |
| <b>JUDICIARY</b>                | <b>\$ 906,553</b>   | <b>\$ 888,505</b>    | <b>\$ 18,048</b>  |
| <b>CITY ATTORNEY'S OFFICE</b>   |                     |                      |                   |
| Administration                  | \$ 1,014,474        | \$ 923,076           | \$ 91,398         |
| Litigation                      | 730,299             | 743,872              | (13,573)          |
| Municipal Law                   | 802,096             | 823,474              | (21,378)          |
| Citizen Services                | 1,389,377           | 1,315,562            | 73,815            |
| <b>TOTAL</b>                    | <b>\$ 3,936,246</b> | <b>\$ 3,805,985</b>  | <b>\$ 130,261</b> |
| <b>HUMAN RESOURCES</b>          |                     |                      |                   |
| Administration                  | \$ 416,912          | \$ 330,685           | \$ 86,227         |
| Employee Operations             | 775,381             | 729,870              | 45,511            |
| Employee Services               | 471,278             | 565,581              | (94,303)          |
| Organizational Development      | 649,615             | 636,774              | 12,841            |
| Risk Management                 | 553,299             | 541,590              | 11,709            |
| <b>TOTAL</b>                    | <b>\$ 2,866,485</b> | <b>\$ 2,804,500</b>  | <b>\$ 61,985</b>  |
| <b>FINANCE</b>                  |                     |                      |                   |
| Administration                  | \$ 1,147,146        | \$ 1,156,913         | \$ (9,767)        |
| Accounting                      | 677,227             | 674,181              | 3,046             |
| Purchasing                      | 440,478             | 482,648              | (42,170)          |
| Treasury                        | 1,550,819           | 1,540,203            | 10,616            |
| Payroll/Payables                | 460,594             | 456,827              | 3,766             |
| Office of Management and Budget | 836,934             | 768,858              | 68,076            |
| <b>TOTAL</b>                    | <b>\$ 5,113,197</b> | <b>\$ 5,079,630</b>  | <b>\$ 33,567</b>  |

# First Quarter FY 2014 Budget Analysis Report

## GENERAL FUND FY 2014 1st Quarter BAR Expenditures

### MANAGEMENT RESOURCES

|                                   |                |                |           |
|-----------------------------------|----------------|----------------|-----------|
| Office of Communication           | \$ 921,313     | \$ 918,180     | \$ 3,133  |
| Action Center                     | 584,535        | 530,968        | 53,567    |
| Executive and Legislative Support | 1,404,899      | 1,421,213      | (16,314)  |
| Intergovernmental Relations       | <u>181,651</u> | <u>181,651</u> | <u>-</u>  |
| TOTAL                             | \$ 3,092,399   | \$ 3,052,012   | \$ 40,386 |

### NON-DEPARTMENTAL

|                           |                  |                |                  |
|---------------------------|------------------|----------------|------------------|
| Non-Departmental          | \$ 7,147,315     | \$ 7,317,906   | \$ (170,591)     |
| Non-Departmental Projects | <u>1,682,252</u> | <u>129,000</u> | <u>1,553,252</u> |
| TOTAL                     | \$ 8,829,567     | \$ 7,446,906   | \$ 1,382,661     |

### INFORMATION TECHNOLOGY

|                      |                  |                  |                 |
|----------------------|------------------|------------------|-----------------|
| Administration       | \$ 607,884       | \$ 616,429       | \$ (8,545)      |
| Project Management   | 751,412          | 775,172          | (23,760)        |
| Infrastructure       | 171,217          | 167,195          | 4,022           |
| Information Security | 57,968           | 57,868           | 100             |
| Business Development | 388,450          | 347,073          | 41,377          |
| Software Services    | <u>2,312,410</u> | <u>2,322,744</u> | <u>(10,334)</u> |
| TOTAL                | \$ 4,289,341     | \$ 4,286,480     | \$ 2,861        |

### MUNICIPAL COURT

|  |              |              |           |
|--|--------------|--------------|-----------|
|  | \$ 3,022,038 | \$ 2,950,379 | \$ 71,659 |
|--|--------------|--------------|-----------|

### TOTAL - GENERAL FUND

|  |                |                |              |
|--|----------------|----------------|--------------|
|  | \$ 211,577,404 | \$ 208,222,628 | \$ 3,354,776 |
|--|----------------|----------------|--------------|

# First Quarter FY 2014 Budget Analysis Report

## WATER UTILITIES FUND FY 2014 1st Quarter BAR Operating Position

|                                 | Adopted<br>FY 2014    | Estimated<br>FY 2014  | Variance              |
|---------------------------------|-----------------------|-----------------------|-----------------------|
| <b>BEGINNING BALANCE</b>        | \$ 3,162,321          | \$ 500,790            | \$ (2,661,531)        |
| <b>REVENUES:</b>                |                       |                       |                       |
| Class Rate Sewer Surcharge      | \$ 777,232            | \$ 818,138            | \$ 40,906             |
| Concrete Sales                  | 79,000                | 76,672                | (2,328)               |
| Fire Line Taps                  | 3,095                 | 2,000                 | (1,095)               |
| Garbage / Drainage Billing Fee  | 372,000               | 367,903               | (4,097)               |
| GIS Services                    | 65,000                | 115,000               | 50,000                |
| Hauler Fees                     | 21,000                | 20,820                | (180)                 |
| Impact / Sewer                  | 250,000               | 258,263               | 8,263                 |
| Impact / Water                  | 450,000               | 451,765               | 1,765                 |
| Interest Income                 | 250,000               | 230,000               | (20,000)              |
| Laboratory Fees                 | 103,000               | 64,182                | (38,818)              |
| Other Revenue                   | 213,000               | 283,412               | 70,412                |
| Plans & Specifications          | 4,000                 | 2,100                 | (1,900)               |
| Plat Review & Inspection Fees   | 80,842                | 80,000                | (842)                 |
| Sale of Maps & Ordinances       | 2,000                 | 3,134                 | 1,134                 |
| Backflow Assembly Registration  | 115,000               | 120,000               | 5,000                 |
| Backflow Tester Registration    | 19,000                | 21,000                | 2,000                 |
| Service Available Charge        | -                     | 53,431                | 53,431                |
| Sewer Tap Installation Fees     | 70,500                | 36,684                | (33,816)              |
| Sewer Charges                   | 52,920,344            | 51,870,069            | (1,050,275)           |
| Sewer Charges - Other           | 265,000               | 300,000               | 35,000                |
| Sewer Pro Rata                  | 16,500                | 15,000                | (1,500)               |
| Sewer Surcharges                | 73,000                | 108,152               | 35,152                |
| Special Services Charges        | 2,000,000             | 1,899,390             | (100,610)             |
| Water Pro Rata                  | 35,000                | 35,000                | -                     |
| Activation Fee                  | 55,000                | 55,000                | -                     |
| Convenience Fee                 | 33,500                | 36,360                | 2,860                 |
| Reclaimed Water Sales           | 69,000                | 75,000                | 6,000                 |
| Water Sales                     | 62,449,885            | 62,373,881            | (76,004)              |
| Water Sales - Other             | 200,000               | 120,084               | (79,916)              |
| Water Taps                      | 162,170               | 150,156               | (12,014)              |
| Cell Tower Lease                | 34,715                | 33,762                | (953)                 |
| Gas Royalties - Water Utilities | 45,000                | 49,853                | 4,853                 |
| <b>TOTAL REVENUES</b>           | <b>\$ 121,233,783</b> | <b>\$ 120,126,211</b> | <b>\$ (1,107,572)</b> |

# First Quarter FY 2014 Budget Analysis Report

## WATER UTILITIES FUND FY 2014 1st Quarter BAR Operating Position

|                                      | Adopted<br>FY 2014     | Estimated<br>FY 2014   | Variance              |
|--------------------------------------|------------------------|------------------------|-----------------------|
| <b>INTERFUND TRANSFERS:</b>          |                        |                        |                       |
| General Fund - Indirect Cost         | \$ (3,387,482)         | \$ (3,387,482)         | \$ -                  |
| To APFA Fund                         | (63,811)               | (63,811)               | -                     |
| Storm Water - Indirect Cost          | 170,122                | 170,122                | -                     |
| Debt Service, Municipal Office Tower | (67,811)               | (67,811)               | -                     |
| Operating Reserve                    | (707,688)              | (707,688)              | -                     |
| Rate Stabilization Fund              | 1,594,203              | 1,594,203              | -                     |
| Renewal / Rehabilitation Fund        | (13,500,000)           | (13,500,000)           | -                     |
| Fleet Reserve                        | 100,000                | 100,000                | -                     |
| <b>TOTAL INTERFUND TRANSFERS</b>     | <b>\$ (15,862,467)</b> | <b>\$ (15,862,467)</b> | <b>\$ -</b>           |
| <b>TOTAL AVAILABLE FUNDS</b>         | <b>\$ 108,533,637</b>  | <b>\$ 104,764,534</b>  | <b>\$ (3,769,103)</b> |
| <b>EXPENDITURES:</b>                 |                        |                        |                       |
| Administration                       | \$ 77,655,679          | \$ 77,560,518          | \$ 95,161             |
| Financial Services                   | 225,044                | 229,037                | (3,993)               |
| Conservation Program                 | 256,247                | 257,631                | (1,384)               |
| Engineering                          | 984,236                | 1,065,883              | (81,647)              |
| Information Services                 | 2,210,815              | 2,082,260              | 128,555               |
| Customer Services                    | 2,944,021              | 2,933,465              | 10,556                |
| Meter Maintenance                    | 2,178,031              | 2,097,449              | 80,582                |
| Meter Reading                        | 524,765                | 524,474                | 291                   |
| Water Treatment                      | 7,153,907              | 6,486,368              | 667,539               |
| Treatment Maintenance                | 2,205,364              | 1,949,351              | 256,013               |
| Laboratory                           | 872,792                | 814,354                | 58,438                |
| Water Resource Services              | 492,387                | 485,028                | 7,359                 |
| Field Operations South               | 3,820,357              | 3,776,497              | 43,860                |
| Field Operations North               | 2,671,205              | 2,631,783              | 39,422                |
| Operations Support Office            | 910,557                | 914,686                | (4,129)               |
| Operations Support Warehouse         | 449,335                | 420,538                | 28,797                |
| <b>TOTAL EXPENDITURES</b>            | <b>\$ 105,554,742</b>  | <b>\$ 104,229,323</b>  | <b>\$ 1,325,419</b>   |
| <b>ENDING BALANCE</b>                | <b>\$ 2,978,895</b>    | <b>\$ 535,211</b>      | <b>\$ (2,443,684)</b> |

# First Quarter FY 2014 Budget Analysis Report

## CONVENTION AND EVENT SERVICES FUND FY 2014 1st Quarter BAR Operating Position

|                                       | Adopted<br>FY 2014 | Estimated<br>FY 2014 | Variance         |
|---------------------------------------|--------------------|----------------------|------------------|
| <b>BEGINNING BALANCE</b>              | \$ 678,465         | \$ 936,910           | \$ 258,445       |
| <b>REVENUES:</b>                      |                    |                      |                  |
| Occupancy Tax                         | \$ 6,750,000       | \$ 6,797,908         | \$ 47,908        |
| Convention Center:                    |                    |                      |                  |
| Audio-Visual                          | \$ 85,000          | \$ 90,000            | \$ 5,000         |
| Catering                              | 225,000            | 240,000              | 15,000           |
| Communication Services                | 30,000             | 30,000               | -                |
| Concessionaire Reimbursement          | 16,000             | 16,000               | -                |
| Concessions - Food Utilities          | 40,000             | 45,000               | 5,000            |
| Concessions - Liquor                  | 10,000             | 25,000               | 15,000           |
| Event Labor & Expense                 | 5,000              | 5,000                | -                |
| Interest Income                       | 8,981              | 7,500                | (1,481)          |
| Parking                               | 320,000            | 310,000              | (10,000)         |
| Parking - Special Event               | 600,000            | 600,000              | -                |
| Rental - Grand Hall                   | 245,000            | 210,000              | (35,000)         |
| Rental - Equipment                    | 85,000             | 85,000               | -                |
| Rental - Exhibit Hall                 | 330,000            | 315,000              | (15,000)         |
| Rental - GEM                          | 325,000            | 357,500              | 32,500           |
| Rental - Meeting Room                 | 15,000             | 20,000               | 5,000            |
| Security Revenue                      | 10,000             | 10,000               | -                |
| Utility Services                      | <u>210,000</u>     | <u>200,000</u>       | <u>(10,000)</u>  |
| Total Convention Center Revenues      | \$ 2,559,981       | \$ 2,566,000         | \$ 6,019         |
| <b>TOTAL REVENUES</b>                 | \$ 9,309,981       | \$ 9,363,908         | \$ 53,927        |
| <b>INTERFUND TRANSFERS:</b>           |                    |                      |                  |
| Debt Service - Grand Hall             | \$ (1,281,187)     | \$ (1,281,187)       | \$ -             |
| Conv & Visitors Bureau Debt Service   | (83,625)           | (83,625)             | -                |
| (To) From Capital Maintenance Reserve | 129,000            | 129,000              | -                |
| (To) From Hotel Feasibility Fund      | 150,000            | 150,000              | -                |
| To General Fund - Indirect Costs      | <u>(594,852)</u>   | <u>(723,852)</u>     | <u>(129,000)</u> |
| <b>TOTAL INTERFUND TRANSFERS</b>      | \$ (1,680,664)     | \$ (1,809,664)       | \$ (129,000)     |
| <b>TOTAL AVAILABLE FUNDS</b>          | \$ 8,307,782       | \$ 8,491,154         | \$ 183,372       |

# First Quarter FY 2014 Budget Analysis Report

## CONVENTION AND EVENT SERVICES FUND FY 2014 1st Quarter BAR Operating Position

|                                | Adopted<br>FY 2014  | Estimated<br>FY 2014 | Variance          |
|--------------------------------|---------------------|----------------------|-------------------|
| (continued from previous page) |                     |                      |                   |
| EXPENDITURES:                  |                     |                      |                   |
| Convention Center              | \$ 3,395,078        | \$ 3,354,451         | \$ 40,627         |
| Convention & Visitors Bureau   | 3,871,000           | 3,871,000            | -                 |
| Arts Funding                   | 875,289             | 875,289              | -                 |
| Downtown Revitalization        | 50,000              | 50,000               | -                 |
| Fielder Museum                 | 30,000              | 30,000               | -                 |
| <b>TOTAL EXPENDITURES</b>      | <b>\$ 8,221,367</b> | <b>\$ 8,180,740</b>  | <b>\$ 40,627</b>  |
| <b>ENDING BALANCE</b>          | <b>\$ 86,415</b>    | <b>\$ 310,413</b>    | <b>\$ 223,998</b> |

# First Quarter FY 2014 Budget Analysis Report

## PARK PERFORMANCE FUND FY 2014 1st Quarter BAR Operating Position

|   | Adopted<br>FY 2014 | Estimated<br>FY 2014 | Variance        |
|---|--------------------|----------------------|-----------------|
| <b>BEGINNING BALANCE</b>                | \$ 1,317,475       | \$ 1,688,154         | \$ 370,679      |
| <b>REVENUES</b>                         |                    |                      |                 |
| Golf                                    | \$ 4,660,419       | \$ 4,482,479         | \$ (177,940)    |
| Recreation                              | 4,618,600          | 4,658,901            | 40,301          |
| Field Maintenance                       | <u>520,000</u>     | <u>520,015</u>       | <u>15</u>       |
| <b>TOTAL REVENUES</b>                   | \$ 9,799,019       | \$ 9,661,395         | \$ (137,624)    |
| <b>INTERFUND TRANSFERS</b>              |                    |                      |                 |
| Debt Service - Tierra Verde             | \$ (521,685)       | \$ (521,685)         | \$ -            |
| Debt Service - Elzie Odom Rec           | (257,345)          | (257,345)            | -               |
| To General Fund, FY 2010 Debt Repayment | -                  | (786,095)            | (786,095)       |
| Transfer from General Fund              | 1,539,456          | 1,539,456            | -               |
| From Golf Surcharge Fund                | <u>521,785</u>     | <u>507,381</u>       | <u>(14,404)</u> |
| <b>TOTAL INTERFUND TRANSFERS</b>        | \$ 1,282,211       | \$ 481,712           | \$ (800,499)    |
| <b>TOTAL AVAILABLE FUNDS</b>            | \$ 12,398,705      | \$ 11,831,261        | \$ (567,444)    |
| <b>EXPENDITURES</b>                     |                    |                      |                 |
| Golf                                    | \$ 4,924,239       | \$ 4,889,566         | \$ 34,673       |
| Recreation                              | 6,051,355          | 5,811,630            | 239,725         |
| Field Maintenance                       | <u>456,117</u>     | <u>457,586</u>       | <u>(1,469)</u>  |
| <b>TOTAL EXPENDITURES</b>               | \$ 11,431,711      | \$ 11,158,783        | \$ 272,928      |
| <b>ENDING BALANCE</b>                   | \$ 966,994         | \$ 672,478           | \$ (294,516)    |

# First Quarter FY 2014 Budget Analysis Report

## STREET MAINTENANCE FUND FY 2014 1st Quarter BAR Operating Position

|   | Adopted<br>FY 2014 | Estimated<br>FY 2014 | Variance        |
|---|--------------------|----------------------|-----------------|
| <b>BEGINNING BALANCE</b>                | \$ 4,084,870       | \$ 7,276,887         | \$ 3,192,017    |
| <b>REVENUES:</b>                        |                    |                      |                 |
| Sales Tax Revenue                       | \$ 13,446,908      | \$ 12,985,947        | \$ (460,961)    |
| Interest Revenue                        | <u>63,346</u>      | <u>55,000</u>        | <u>(8,346)</u>  |
| <b>TOTAL REVENUES</b>                   | \$ 13,510,254      | \$ 13,040,947        | \$ (469,307)    |
| <b>INTERFUND TRANSFERS:</b>             |                    |                      |                 |
| From General Fund                       | \$ 2,166,527       | \$ 2,166,527         | \$ -            |
| From General Fund for Traffic           | <u>5,038,456</u>   | <u>4,965,500</u>     | <u>(72,956)</u> |
| <b>TOTAL INTERFUND TRANSFERS</b>        | \$ 7,204,983       | \$ 7,132,027         | \$ (72,956)     |
| <b>TOTAL AVAILABLE FUNDS</b>            | \$ 24,800,107      | \$ 27,449,861        | \$ 2,649,755    |
| <b>EXPENDITURES:</b>                    |                    |                      |                 |
| Sales Tax supported division            | \$ 17,220,266      | \$ 17,080,793        | \$ 139,473      |
| General Fund supported division         | 2,283,822          | 2,260,291            | 23,531          |
| Traffic Signals - GF supported          | 1,652,524          | 1,631,245            | 21,279          |
| Traffic Signs & Markings - GF supported | 964,984            | 953,375              | 11,609          |
| Street Light Maintenance - GF supported | <u>2,410,693</u>   | <u>2,380,880</u>     | <u>29,812</u>   |
| <b>TOTAL EXPENDITURES</b>               | \$ 24,532,289      | \$ 24,306,585        | \$ 225,704      |
| <b>ENDING BALANCE</b>                   | \$ 267,818         | \$ 3,143,277         | \$ 2,875,459    |

# First Quarter FY 2014 Budget Analysis Report

## STORM WATER UTILITY FUND FY 2014 1st Quarter BAR Operating Position

|   | Adopted<br>FY 2014    | Estimated<br>FY 2014  | Variance          |
|---|-----------------------|-----------------------|-------------------|
| <b>BEGINNING BALANCE</b>                  | \$ 530,162            | \$ 462,078            | \$ (68,084)       |
| <b>REVENUES:</b>                          |                       |                       |                   |
| Storm Water Fee Revenue - Commercial      | \$ 4,700,000          | \$ 4,934,340          | \$ 234,340        |
| Storm Water Fee Revenue - Residential     | 5,700,000             | 5,876,530             | 176,530           |
| Interest Revenue                          | <u>42,194</u>         | <u>60,000</u>         | <u>17,806</u>     |
| <b>TOTAL REVENUES</b>                     | <b>\$ 10,442,194</b>  | <b>\$ 10,870,870</b>  | <b>\$ 428,676</b> |
| <b>INTERFUND TRANSFERS:</b>               |                       |                       |                   |
| To General Fund - Indirect Costs          | \$ (360,459)          | \$ (360,459)          | \$ -              |
| To General Fund for capital reimbursement | (463,055)             | (463,055)             | -                 |
| Pay-Go Capital Projects                   | (4,000,000)           | (4,000,000)           | -                 |
| To Water and Sewer Fund                   | <u>(170,122)</u>      | <u>(170,122)</u>      | <u>-</u>          |
| <b>TOTAL INTERFUND TRANSFERS</b>          | <b>\$ (4,993,636)</b> | <b>\$ (4,993,636)</b> | <b>\$ -</b>       |
| <b>TOTAL AVAILABLE FUNDS</b>              | <b>\$ 5,978,720</b>   | <b>\$ 6,339,312</b>   | <b>\$ 360,592</b> |
| <b>EXPENDITURES:</b>                      |                       |                       |                   |
| Administration                            | \$ 3,501,830          | \$ 3,464,875          | \$ 36,955         |
| Storm Water Management                    | 1,494,184             | 1,684,266             | (190,083)         |
| Environmental Management                  | 475,427               | 302,265               | 173,162           |
| Environmental Education                   | <u>125,757</u>        | <u>104,066</u>        | <u>21,691</u>     |
| <b>TOTAL EXPENDITURES</b>                 | <b>\$ 5,597,198</b>   | <b>\$ 5,555,472</b>   | <b>\$ 41,726</b>  |
| <b>ENDING BALANCE</b>                     | <b>\$ 381,522</b>     | <b>\$ 783,840</b>     | <b>\$ 402,318</b> |

# First Quarter FY 2014 Budget Analysis Report

## INFORMATION TECHNOLOGY FUND FY 2014 1st Quarter BAR Operating Position

|                                  | Adopted<br>FY 2014 | Estimated<br>FY 2014 | Variance        |
|----------------------------------|--------------------|----------------------|-----------------|
| <b>BEGINNING BALANCE</b>         | \$ 968,072         | \$ 236,419           | \$ (731,653)    |
| <b>TOTAL REVENUES</b>            | \$ 6,511,254       | \$ 6,511,254         | \$ -            |
| INTERFUND TRANSFERS:             |                    |                      |                 |
| From GF FY 2013 ending balance   | \$ -               | \$ 740,000           | \$ 740,000      |
| One-time funding                 | <u>70,000</u>      | <u>70,000</u>        | <u>-</u>        |
| <b>TOTAL INTERFUND TRANSFERS</b> | \$ 70,000          | \$ 810,000           | \$ 740,000      |
| <b>TOTAL AVAILABLE FUNDS</b>     | \$ 7,549,326       | \$ 7,557,673         | \$ 8,347        |
| EXPENDITURES:                    |                    |                      |                 |
| Network Support                  | \$ 2,156,046       | \$ 2,138,813         | \$ 17,233       |
| Server Support                   | 2,881,790          | 2,861,924            | 19,866          |
| Customer Support                 | <u>2,381,104</u>   | <u>2,413,413</u>     | <u>(32,309)</u> |
| <b>TOTAL EXPENDITURES</b>        | \$ 7,418,940       | \$ 7,414,150         | \$ 4,790        |
| <b>ENDING BALANCE</b>            | \$ 130,386         | \$ 143,523           | \$ 13,137       |

# First Quarter FY 2014 Budget Analysis Report

## KNOWLEDGE SERVICES FUND FY 2014 1st Quarter BAR Operating Position

|                                     | Adopted<br>FY 2014  | Estimated<br>FY 2014 | Variance           |
|-------------------------------------|---------------------|----------------------|--------------------|
| <b>BEGINNING BALANCE</b>            | \$ 411,012          | \$ 541,000           | \$ 129,988         |
| <b>REVENUES:</b>                    |                     |                      |                    |
| Space Rental for Print Shop         | \$ 54,636           | \$ 54,474            | \$ (162)           |
| Managed Print Services - ImageNet   | 650,000             | 650,000              | -                  |
| UTA Administrative Fee              | 27,120              | 27,120               | -                  |
| UTA Print Shop Usage                | 549,943             | 588,000              | 38,057             |
| Sales - Mail Services               | 1,160,173           | 1,085,000            | (75,173)           |
| Sales - Information Resource Center | 599,943             | 574,000              | (25,943)           |
| Sales - Records Management          | <u>140,000</u>      | <u>140,000</u>       | <u>-</u>           |
| <b>TOTAL REVENUES</b>               | <b>\$ 3,181,815</b> | <b>\$ 3,118,594</b>  | <b>\$ (63,221)</b> |
| <b>INTERFUND TRANSFERS:</b>         |                     |                      |                    |
| (To) From General Fund              | <u>\$ (232,500)</u> | <u>\$ (232,500)</u>  | <u>\$ -</u>        |
| <b>TOTAL INTERFUND TRANSFERS</b>    | <b>\$ (232,500)</b> | <b>\$ (232,500)</b>  | <b>\$ -</b>        |
| <b>TOTAL AVAILABLE FUNDS</b>        | <b>\$ 3,360,327</b> | <b>\$ 3,427,094</b>  | <b>\$ 66,767</b>   |
| <b>EXPENDITURES:</b>                |                     |                      |                    |
| Administration                      | \$ 2,007,577        | \$ 2,007,628         | \$ (51)            |
| Mail Services                       | 1,027,006           | 992,006              | 35,000             |
| Records Management                  | <u>143,372</u>      | <u>139,743</u>       | <u>3,629</u>       |
| <b>TOTAL EXPENDITURES</b>           | <b>\$ 3,177,955</b> | <b>\$ 3,139,376</b>  | <b>\$ 38,578</b>   |
| <b>ENDING BALANCE</b>               | <b>\$ 182,372</b>   | <b>\$ 287,718</b>    | <b>\$ 105,345</b>  |

# First Quarter FY 2014 Budget Analysis Report

## COMMUNICATION SERVICES FUND FY 2014 1st Quarter BAR Operating Position

|                                   | Adopted<br>FY 2014 | Estimated<br>FY 2014 | Variance      |
|-----------------------------------|--------------------|----------------------|---------------|
| <b>BEGINNING BALANCE</b>          | \$ 591,085         | \$ 614,654           | \$ 23,569     |
| REVENUES                          |                    |                      |               |
| Communication Services chargeback | \$ 7,791,473       | \$ 7,791,473         | \$ -          |
| Other Revenue                     | <u>25,000</u>      | <u>46,746</u>        | <u>21,746</u> |
| <b>TOTAL REVENUES</b>             | \$ 7,816,473       | \$ 7,838,219         | \$ 21,746     |
| <b>TOTAL AVAILABLE FUNDS</b>      | \$ 8,407,558       | \$ 8,452,873         | \$ 45,315     |
| EXPENDITURES                      |                    |                      |               |
| Administration                    | \$ 1,065,745       | \$ 1,064,798         | \$ 948        |
| Dispatch                          | <u>6,825,726</u>   | <u>6,825,691</u>     | <u>35</u>     |
| <b>TOTAL EXPENDITURES</b>         | \$ 7,891,471       | \$ 7,890,489         | \$ 983        |
| <b>ENDING BALANCE</b>             | \$ 516,086         | \$ 562,384           | \$ 46,298     |

# First Quarter FY 2014 Budget Analysis Report

## FLEET SERVICES FUND FY 2014 1st Quarter BAR Operating Position

|                                 | Adopted<br>FY 2014  | Estimated<br>FY 2014 | Variance            |
|---------------------------------|---------------------|----------------------|---------------------|
| <b>BEGINNING BALANCE</b>        | \$ 1,315,839        | \$ 1,604,099         | 288,260             |
| REVENUES:                       |                     |                      |                     |
| Fuel                            | \$ 2,834,312        | \$ 2,834,312         | \$ -                |
| Maintenance & Operation         | 4,223,636           | 3,204,303            | (1,019,333)         |
| Miscellaneous (subro, auctions) | <u>100,000</u>      | <u>265,788</u>       | <u>165,788</u>      |
| <b>TOTAL REVENUES</b>           | \$ 7,157,948        | \$ 6,304,403         | \$ (853,545)        |
| <b>TOTAL AVAILABLE FUNDS</b>    | \$ 8,473,787        | \$ 7,908,502         | \$ (565,285)        |
| <b>TOTAL EXPENDITURES</b>       | <u>\$ 8,071,042</u> | <u>\$ 6,951,515</u>  | <u>\$ 1,119,527</u> |
| <b>ENDING BALANCE</b>           | \$ 402,746          | \$ 956,987           | \$ 554,241          |

# First Quarter FY 2014 Budget Analysis Report

## DEBT SERVICE FUND FY 2014 1st Quarter BAR Operating Position

|                                  | Adopted<br>FY 2014 | Estimated<br>FY 2014 | Variance        |
|----------------------------------|--------------------|----------------------|-----------------|
| <b>BEGINNING BALANCE</b>         | \$ 4,474,935       | \$ 3,861,451         | \$ (613,484)    |
| REVENUES:                        |                    |                      |                 |
| Ad Valorem Taxes                 | \$ 37,406,150      | \$ 37,026,885        | \$ (379,265)    |
| Interest                         | <u>82,463</u>      | <u>60,000</u>        | <u>(22,463)</u> |
| <b>TOTAL REVENUES</b>            | \$ 37,488,613      | \$ 37,086,885        | \$ (401,728)    |
| INTERFUND TRANSFERS:             |                    |                      |                 |
| Park Performance Fund            | \$ 779,030         | \$ 779,030           | \$ -            |
| Convention and Event Svcs. Fund  | 1,364,812          | 1,364,812            | -               |
| TIRZ 5                           | 892,541            | 727,377              | (165,164)       |
| TIRZ 4                           | 895,850            | 895,850              | -               |
| Airport                          | 175,000            | 175,000              | -               |
| Water and Sewer Fund - MOT       | <u>67,811</u>      | <u>67,811</u>        | <u>-</u>        |
| <b>TOTAL INTERFUND TRANSFERS</b> | \$ 4,175,044       | \$ 4,009,880         | \$ (165,164)    |
| <b>TOTAL AVAILABLE FUNDS</b>     | \$ 46,138,592      | \$ 44,958,216        | \$ (1,180,376)  |
| EXPENDITURES:                    |                    |                      |                 |
| Principal / Interest Payments    | \$ 42,475,625      | \$ 42,475,625        | \$ -            |
| Issuance Fees                    | 94,850             | 94,850               | -               |
| Agent Fees                       | <u>30,150</u>      | <u>30,150</u>        | <u>-</u>        |
| <b>TOTAL EXPENDITURES</b>        | \$ 42,600,625      | \$ 42,600,625        | \$ -            |
| <b>ENDING BALANCE</b>            | \$ 3,537,967       | \$ 2,357,591         | \$ (1,180,376)  |