



MONTHLY FINANCIAL REPORT

December 2013

FY 2014 PERFORMANCE AT A GLANCE

GENERAL FUND REVENUES

FY 2014 General Fund year-to-date revenues are 13.61% higher than FY 2013 revenues, primarily due to property tax collections. (Page 3)

GENERAL FUND EXPENDITURES

FY 2014 General Fund year-to-date expenditures are -11.28% lower than FY 2013 expenditures. [Pages 4 - 5]

OVERALL GENERAL FUND PERFORMANCE

At three months into the fiscal year, General Fund revenues of \$134,773,413 received year-to-date are higher than expenditures of \$84,731,810. This is anticipated and primarily due to the timing of Property Tax revenue. The General Fund has an estimated fund balance of \$53.6 million, as of December 31, 2013.[Page 6]

WE BUILD COMMUNITY



The following report provides an update on the City of Fort Lauderdale's financial condition as it relates to the operating and sub funds on a budgetary basis. The data and figures presented reflect information as of the month ending December 31, 2013. The FY 2013 data is preliminary as of January 24, 2013, and will continue to be refined until the audit is complete in the spring.

REPORT LEGEND

	POSITIVE	- Improved compared to last fiscal year.
	NEUTRAL	- Neutral compared to last fiscal year.
	NEGATIVE	- Worse compared to last fiscal year.

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PERFORMANCE AT A GLANCE

FY 2014 compared to FY 2013

GENERAL FUND HIGHLIGHTS

	Current Month	Revenues to Expenditures*	Page
Revenues	Positive	Positive	Page 3
Expenditures	Positive	Positive	Page 4
Overtime	Negative	Negative	Page 5

FUND DASHBOARD

	Revenues	Expenditures	Revenues to Expenditures*	Page
General Fund	Positive	Positive	Positive	Page 6
Water & Sewer Fund	Positive	Positive	Positive	Page 7
City Insurance Fund	Positive	Positive	Positive	Page 8
Sanitation Fund	Positive	Positive	Positive	Page 9
Self-Insurance Fund	Positive	Positive	Positive	Page 10
Central Services Fund	Positive	Positive	Positive	Page 11
Parking Fund	Positive	Positive	Positive	Page 12
Vehicle Fund	Neutral	Negative ¹	Positive	Page 13
Building Funds	Positive	Negative ²	Positive	Page 14
Community Redevelopment Agency (CRA) Fund	Positive	Positive	Positive	Page 15
Airport Fund	Negative ³	Positive	Positive	Page 16
Stormwater Fund	Positive	Negative ²	Positive	Page 17
Cemetery Perpetual Fund	Neutral	Neutral	Positive	Page 18

¹The Vehicle Fund expenditures were higher than those for FY 2013, primarily due to \$2.9MM in vehicle purchases year to date.

²The Building and Stormwater Fund expenditures were higher than those for FY 2013, primarily due to the annual GERS pension contribution paid in October.

³The Airport Fund revenues were lower than those for FY 2013, primarily due to late rental payments.

*This compares December year-to-date revenues over expenditures, as of December 31, 2013.

ECONOMIC INDICATORS

Economic conditions drive City's revenues, such as Property Taxes, Licenses & Permits, Charges for Services, etc.

NATIONAL ECONOMY

National GDP:¹  Real Gross Domestic Product (GDP) is the output of goods and services produced by labor and property located in the United States. According to the estimate released by the Bureau of Economic Analysis, the third quarter of 2013 increased at an annual rate of 4.1 percent. In the third quarter, real GDP increased 2.5 percent.

Interest Rates:²  The Federal Open Market Committee met in December and decided to keep the target range for the Federal Funds interest rate at 0 to ¼ percent and currently anticipates that economic conditions, including low rates, subdued inflation trends, and stable inflation expectations, are likely to warrant exceptionally low levels for the federal funds rate for an extended period.

Housing Starts:³  Housing Starts in December 2013 were at a seasonally adjusted rate of 999,000. This was 9.8% below the revised November 2013 estimate of 1,107,000 and was 1.6% above the December 2012 rate of 350,000.

UNEMPLOYMENT RATES

National:⁴  The national jobless rate declined to 6.7% in December down from 7.0% in November and was 1.2% points lower than in December 2012.

State-wide:⁴  The Florida unemployment rate decreased to 6.2% in December down from 6.4% in November. The statewide unemployment rate has remained below the national average since April 2013.

Broward County:⁴  The Fort Lauderdale area unemployment rate for December 2013 was 5.0%, which decreased 0.2% from the November 2013 rate of 5.2%. The Ft. Lauderdale metro area's unemployment rate declined by 1.6% points over the year from 6.6% in December 2012, added 20,500 new jobs compared to a year ago, and was the third lowest unemployment rate in the state.

BUILDING ACTIVITY

State-wide:³  Building permits for December 2013 numbered 5,660 with a value of \$1.3 billion. This is a decrease from the November 2013 count of 6,879 permits with a value of \$1.4 billion.

Local:³  Miami-Fort Lauderdale-Pompano Beach area issued 987 building permits in December 2013 with a value of \$211 million. This is a decrease from the November 2013 count of 1,814 permits with an issued value of \$297 million. December 2012 reported 1,137 building permits with an issued value of \$162 million.

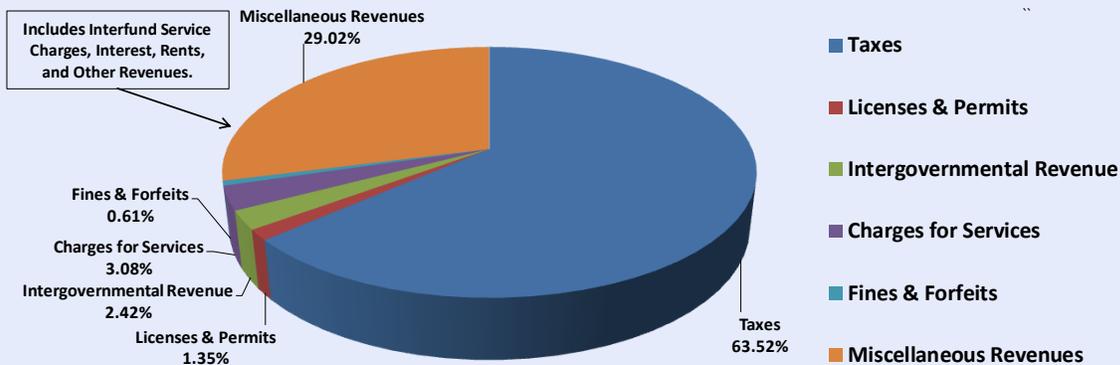
SOURCES

¹ Bureau of Economic Analysis; ² Federal Reserve;
³ U.S. Census Bureau News; ⁴ U.S. Bureau of Labor Statistics

REVENUE ANALYSIS

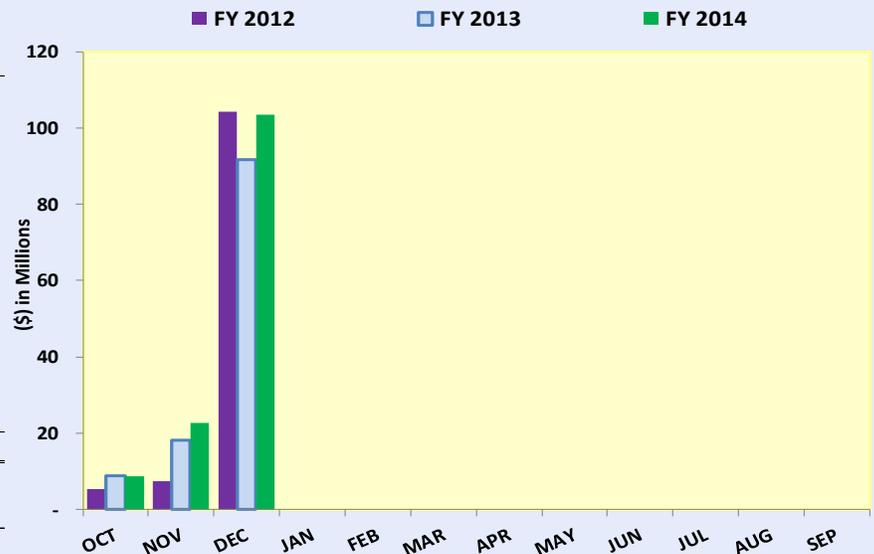
GENERAL FUND REVENUES YEAR-TO-DATE

Revenue Source	FY 2013 YTD	% of FY 2013 YTD	FY 2014 YTD	% of FY 2014 YTD
Taxes	\$ 81,992,957	69.12%	\$ 85,614,622	63.52%
Licenses & Permits	2,354,870	1.99%	1,819,159	1.35%
Intergovernmental Revenue	2,211,096	1.86%	3,256,933	2.42%
Charges for Services	3,751,503	3.16%	4,145,055	3.08%
Fines & Forfeits	693,301	0.58%	820,309	0.61%
Miscellaneous Revenues	27,625,824	23.29%	39,117,336	29.02%
YTD	\$ 118,629,550	100.00%	\$ 134,773,413	100.00%



FY 2014 GENERAL FUND REVENUES VS. FY 2013

Month	FY 2013 Actual	% of FY 2013 Actual	FY 2014 Actual	% of Revised Budget
October	\$ 8,826,120	3.02%	\$ 8,737,040	3.03%
November	18,232,811	6.24%	22,636,043	7.85%
December	91,570,619	31.35%	103,400,329	35.88%
January	15,814,316	-	-	-
February	16,196,817	-	-	-
March	14,431,900	-	-	-
April	17,827,549	-	-	-
May	15,365,448	-	-	-
June	13,252,380	-	-	-
July	15,709,161	-	-	-
August	34,098,008	-	-	-
September	22,996,645	-	-	-
YTD	\$ 118,629,550	40.61%	\$ 134,773,413	46.76%
Appropriated/ (Anticipated) Fund Balance ¹	7,772,816	-	1,232,765	-
Total FY 2013	\$ 292,094,590	-	Total Ytd FY 2014	\$ 136,006,178 47.19%



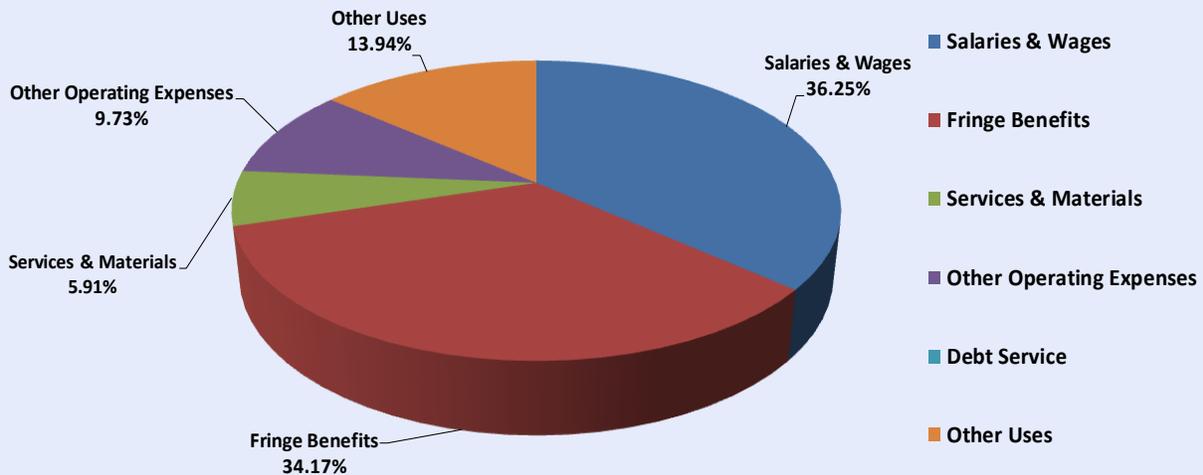
POSITIVE As of December, the General Fund revenue year-to-date is higher than FY 2013 by \$16,143,862 or 13.61%. Relative to the budget, the revenues constitute 46.76% of revised budget, versus only 40.61% of actual annual revenues in FY 2013.

¹The fund has an unaudited appropriated use of fund balance in the amount of \$7,772,816 in FY 2013 and an anticipated use of fund balance in the amount of \$1,232,765 in FY 2014. The FY2014 amount includes estimated rollovers from prior year purchase order encumbrances in the amount of \$812,365 along with budget amendments.

EXPENDITURE ANALYSIS

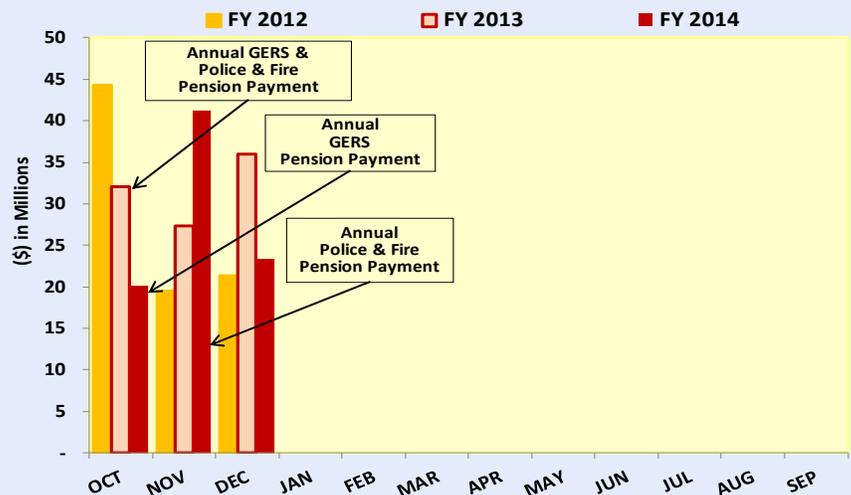
GENERAL FUND EXPENDITURES YEAR-TO-DATE

Expenditure Source	FY 2013	% of	FY 2014	% of
	YTD	FY 2013 YTD	YTD	FY 2014 YTD
Salaries & Wages	\$ 30,503,570	31.94%	\$ 30,717,061	36.25%
Fringe Benefits	27,767,059	29.07%	28,953,035	34.17%
Services & Materials	6,138,708	6.43%	5,008,805	5.91%
Other Operating Expenses	6,143,955	6.43%	8,244,803	9.73%
Debt Service	351,167	0.37%	-	0.00%
Other Uses	24,522,189	25.68%	11,808,105	13.94%
YTD	\$ 95,502,422	100.00%	\$ 84,731,810	100.00%



FY 2014 GENERAL FUND EXPENDITURES VS. FY 2013

Month	FY 2013 Actual	% of 2013 Actual	FY 2014 Actual	% of Revised Budget
October	\$ 32,117,743	11.23%	\$ 20,168,596	7.03%
November	27,378,021	9.58%	41,244,357	14.38%
December	36,006,658	12.59%	23,318,857	8.13%
January	17,183,672	-	-	-
February	16,757,871	-	-	-
March	15,858,927	-	-	-
April	15,875,400	-	-	-
May	23,236,367	-	-	-
June	16,761,981	-	-	-
July	29,168,787	-	-	-
August	21,810,424	-	-	-
September	33,766,616	-	-	-
YTD	95,502,422	33.40%	\$ 84,731,810	29.54%
<i>Total FY 2013</i>	<i>\$ 285,922,467</i>	<i>Amended Budget</i>	<i>\$ 286,828,925</i>	



POSITIVE Year-to-date expenditures are lower than those for FY 2013 by \$10,770,612 or -11.28%. The General Fund estimated carry-over encumbrances for FY 2013 were \$812,365, versus \$2,944,816 in FY 2012. Relative to the budget, the expenditures constitute only 29.54% of revised budget, versus only 33.4% of actual annual expenditures in FY 2013.

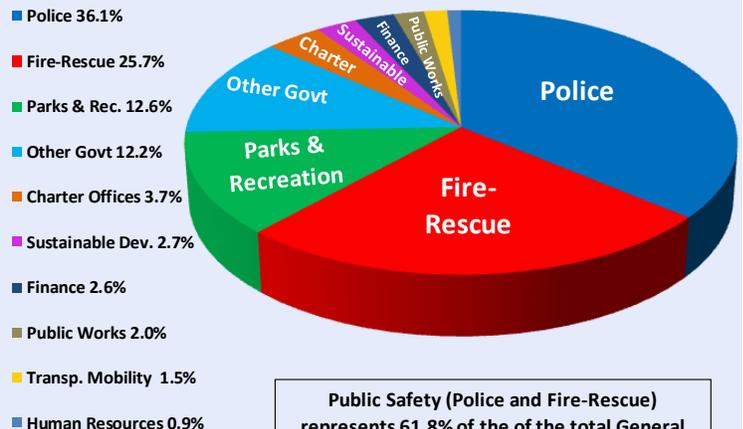
EXPENDITURE ANALYSIS (continued)

FY 2014 GENERAL FUND EXPENDITURES YEAR-TO-DATE

Department	FY 2014 Revised Budget	FY 2014 YTD	% of Budget Spent
Police	\$ 103,780,378	\$ 30,557,867	29.44%
Fire-Rescue	71,457,599	21,757,864	30.45%
Parks & Recreation	41,232,330	10,699,676	25.95%
Other Government*	31,515,540	10,341,437	32.81%
Charter Offices	11,401,220	3,151,330	27.64%
Sustainable Dev.	8,344,192	2,326,031	27.88%
Finance	7,403,674	2,197,338	29.68%
Public Works	5,839,451	1,683,704	28.83%
Transportation Mobility	3,244,794	1,252,185	38.59%
Human Resources	2,609,747	764,378	29.29%
Total	\$ 286,828,925	\$ 84,731,810	29.54%

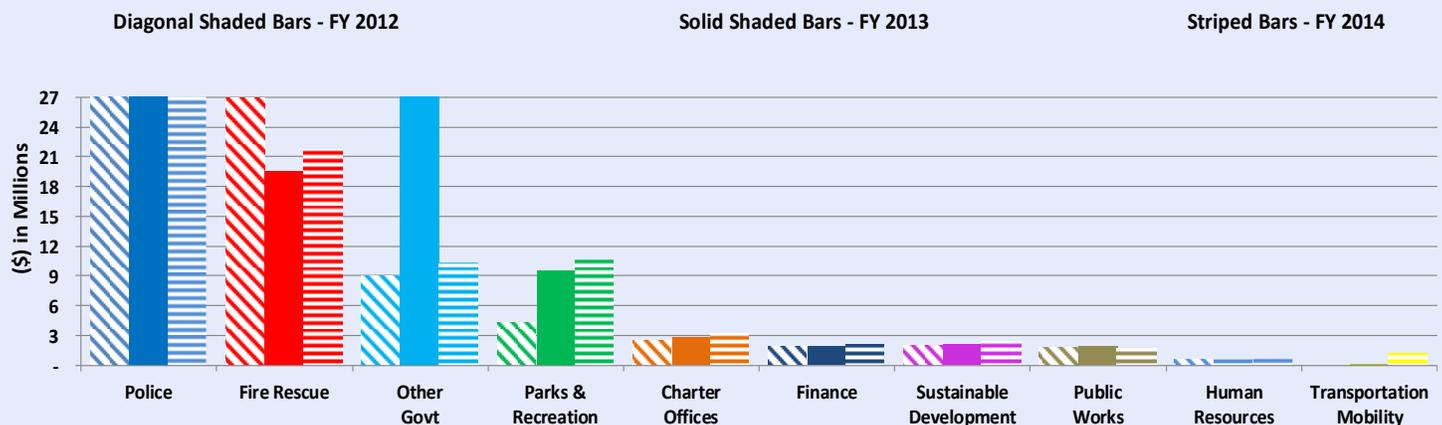
*Other Government includes Other General Government and Other Uses.

Percent of General Fund Actual Expenditures Year-To-Date



Public Safety (Police and Fire-Rescue) represents 61.8% of the of the total General Fund actual expenditures year-to-date.

GENERAL FUND EXPENDITURES BY DEPARTMENT



GENERAL FUND OVERTIME

FY 2014 overtime expenditures year-to-date were higher than those for FY 2013 by \$389,417 or 31.4%. Parks & Recreation overtime was due to holiday pay and coverage at special City sponsored events. Fire-Rescue Operations overtime was due to maintaining the available staffing to meet the daily "minimum" staffing requirements. Police overtime was due to crime prevention strategies and "minimum" staffing requirements. A portion of the Police overtime is eligible for reimbursement as revenue, with \$159,328 eligible year to date.

Department	FY 2014 Revised Budget	FY 2013 YTD	FY 2014 YTD	% of Budget Spent
Police	\$ 3,648,838	855,151	\$ 1,199,847	32.88%
Fire-Rescue	1,293,015	296,703	335,506	25.95%
Parks & Recreation	177,462	77,341	80,305	45.25%
Public Works	21,000	4,900	1,634	7.78%
Administrative	15,600	5,640	10,670	68.40%
Sustainable Development	28,000	1,126	2,316	8.27%
Total	\$ 5,183,915	\$ 1,240,861	\$ 1,630,278	31.45%

OVERALL FUND PERFORMANCE

POSITIVE*

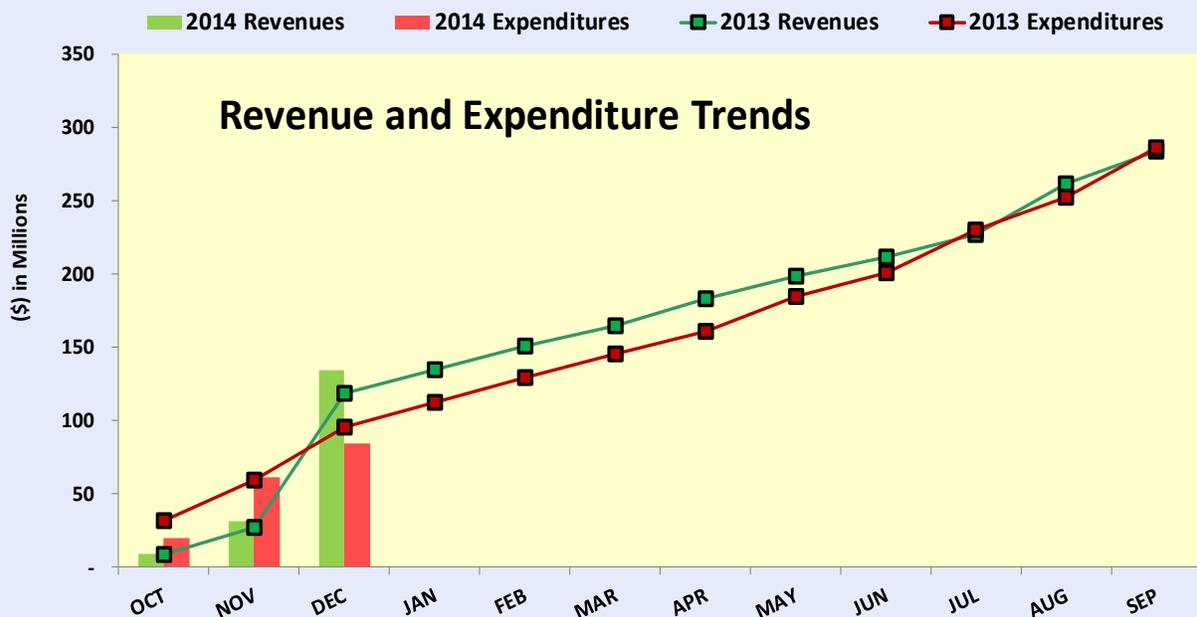
FY 2014 GENERAL FUND REVENUES VS. EXPENDITURES

	FY 2014 Revenues	FY 2014 Expenditures	Difference
October	\$ 8,737,040	\$ 20,168,596	\$ (11,431,555)
November	22,636,043	41,244,357	(18,608,314)
December	103,400,329	23,318,857	80,081,472
January	-	-	-
February	-	-	-
March	-	-	-
April	-	-	-
May	-	-	-
June	-	-	-
July	-	-	-
August	-	-	-
September	-	-	-
Year-To-Date	\$ 134,773,413	\$ 84,731,810	\$ 50,041,603
<i>Planned Use of Fund Balance</i>	1,232,765	-	1,232,765
Total	\$ 136,006,178	\$ 84,731,810	\$ 51,274,368

POSITIVE Revenues for FY 2014 are higher than those for FY 2013 by \$16,143,862 or 13.61%, primarily due to property tax collections.

POSITIVE Expenses for FY 2014 are \$10,770,612 or -11.28% lower than FY 2013. Overall, General Fund revenues are exceeding expenditures, resulting in a favorable trend.

FY 2014 VS. FY 2013 REVENUES AND EXPENDITURES



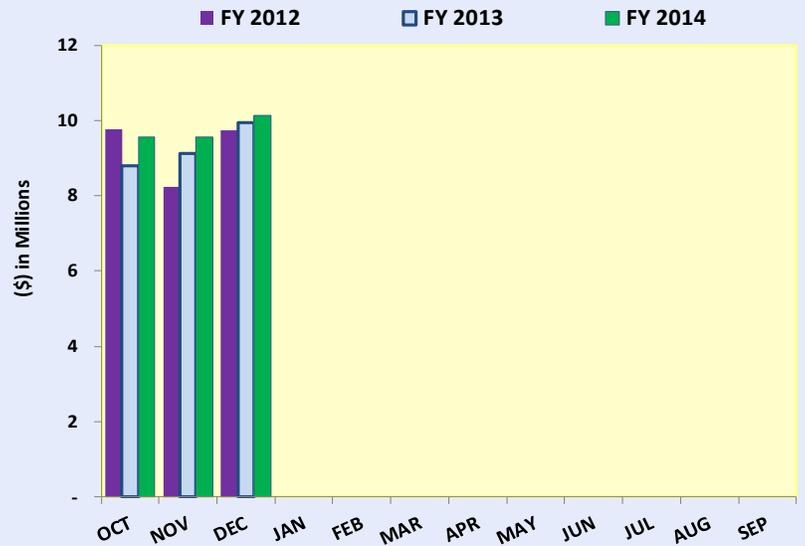
*This compares December year-to-date revenues over expenditures, as of December 31, 2013.

WATER & SEWER FUND PERFORMANCE

POSITIVE*

FY 2014 WATER & SEWER FUND (450 & 451) REVENUES VS. FY 2013

Month	FY 2013 Actual	% of FY 2013 Actual	FY 2014 Actual	% of Revised Budget
October	\$ 8,795,234	7.05%	\$ 9,547,020	7.44%
November	9,111,786	7.31%	9,546,669	7.44%
December	9,939,511	7.97%	10,129,177	7.90%
January	14,950,112	-	-	-
February	6,104,544	-	-	-
March	9,253,356	-	-	-
April	10,670,724	-	-	-
May	9,751,039	-	-	-
June	8,602,971	-	-	-
July	9,953,797	-	-	-
August	9,861,938	-	-	-
September	14,032,020	-	-	-
YTD	\$ 27,846,530	22.34%	\$ 29,222,865	22.78%
Appropriated/ (Anticipated)	3,645,636		6,941,678	
Fund Balance ¹				
Total FY 2013	\$ 124,672,666		Total FY 2014	\$ 36,164,544 28.19%

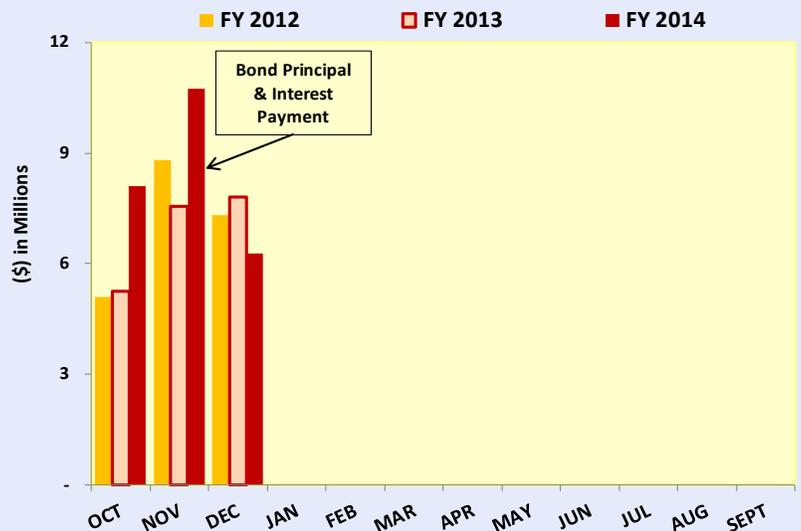


POSITIVE

As of December, the Water & Sewer Fund revenue collections year-to-date were higher than those for FY 2013 by \$1,376,336 or 4.94%. Relative to the budget, the revenues constitute 22.78% of revised budget, versus only 22.34% of actual annual revenues in FY 2013.

FY 2014 WATER & SEWER FUND (450 & 451) EXPENDITURES VS. FY 2013

Month	FY 2013 Actual	% of FY 2013 Actual	FY 2014 Actual	% of Revised Budget
October	\$ 7,766,253	6.23%	\$ 8,092,792	6.32%
November	7,193,719	5.77%	10,753,546	8.40%
December	10,371,010	8.32%	6,275,580	4.90%
January	10,049,396	-	-	-
February	6,898,870	-	-	-
March	20,646,826	-	-	-
April	7,240,256	-	-	-
May	11,509,015	-	-	-
June	7,289,592	-	-	-
July	7,803,922	-	-	-
August	19,551,230	-	-	-
September	8,352,577	-	-	-
YTD	\$ 25,330,982	20.32%	\$ 25,121,918	19.63%
Total FY 2013	\$ 124,672,666		Amended Budget	\$ 127,978,267



POSITIVE

As of December, the Water & Sewer Fund expenditures year-to-date were slightly lower than those for FY 2013 by \$209,064 or -0.83%. Relative to the budget, the expenditures constitute only 19.63% of revised budget, versus 20.32% of actual annual expenditures in FY 2013. Overall, the fund's revenues are exceeding expenditures, resulting in a favorable trend.

*This compares December year-to-date revenues over expenditures, as of December 31, 2013.

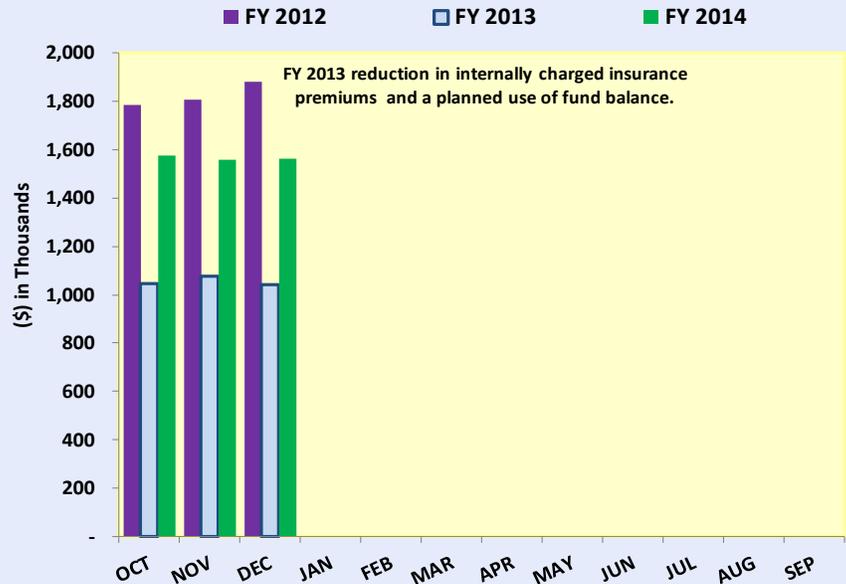
¹The fund has an unaudited appropriated use of fund balance in the amount of \$3,645,636 in FY 2013 and an anticipated use of fund balance in the amount of \$6,941,678 in FY 2014. The FY2014 amount includes estimated rollovers from prior year purchase order encumbrances in the amount of \$1,202,308.

CITY INSURANCE FUND PERFORMANCE

POSITIVE*

FY 2014 CITY INSURANCE FUND (543) REVENUES VS. FY 2013

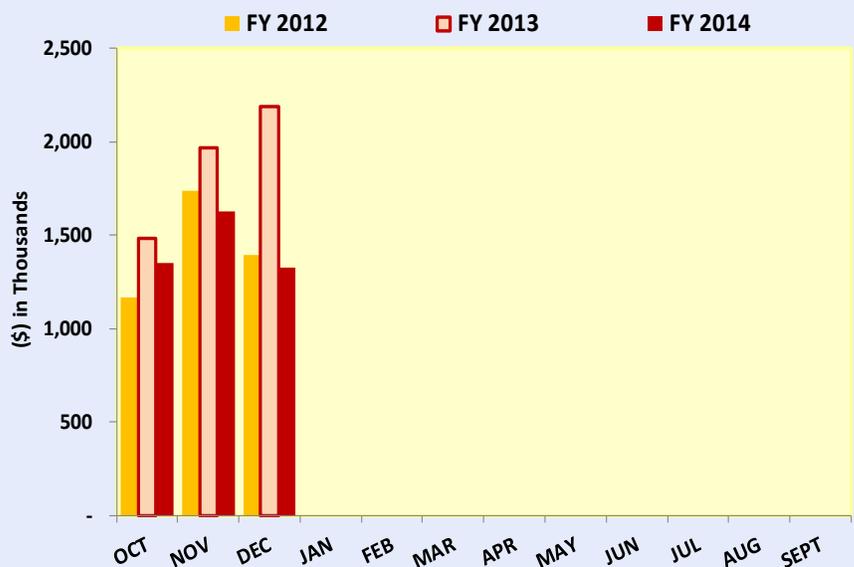
Month	% of		% of	
	FY 2013 Actual	FY 2013 Actual	FY 2014 Actual	Revised Budget
October	\$ 1,044,006	4.62%	\$ 1,577,296	7.32%
November	1,077,385	4.77%	1,556,540	7.22%
December	1,042,758	4.62%	1,561,272	7.24%
January	1,038,264	-	-	-
February	1,037,633	-	-	-
March	1,070,489	-	-	-
April	1,035,294	-	-	-
May	1,088,412	-	-	-
June	1,046,244	-	-	-
July	1,093,624	-	-	-
August	1,037,265	-	-	-
September	1,028,177	-	-	-
YTD	\$ 3,164,148	14.01%	\$ 4,695,107	21.78%
Appropriated/ (Anticipated) Fund Balance ¹	9,949,098		2,144,971	
Total FY 2013	\$ 22,588,649	Total Ytd FY 2014	\$ 6,840,078	31.73%



POSITIVE As of December, the City Insurance Fund revenue collections year-to-date were higher than those for FY 2013 by \$1,530,959 or 48.38%. Relative to the budget, the revenues constitute 21.78% of revised budget, versus only 14.01% of actual annual revenues in FY 2013.

FY 2014 CITY INSURANCE FUND (543) EXPENDITURES VS. FY 2013

Month	% of		% of	
	FY 2013 Actual	FY 2013 Actual	FY 2014 Actual	Revised Budget
October	\$ 1,486,652	6.58%	\$ 1,354,198	6.28%
November	1,969,473	8.72%	1,626,341	7.54%
December	2,188,486	9.69%	1,326,446	6.15%
January	1,334,435	-	-	-
February	3,347,613	-	-	-
March	1,661,959	-	-	-
April	1,933,126	-	-	-
May	1,577,952	-	-	-
June	1,694,783	-	-	-
July	1,747,553	-	-	-
August	1,623,906	-	-	-
September	2,022,712	-	-	-
YTD	\$ 5,644,610	24.99%	\$ 4,306,985	19.98%
Total FY 2013	\$ 22,588,649	Amended Budget	\$ 21,555,654	



POSITIVE As of December, the City Insurance Fund expenditures year-to-date were lower than those for FY 2013 by \$1,337,625 or -23.7%. Relative to budget, the expenditures constitute only 19.98% of revised budget, versus 24.99% of actual annual expenditures in FY 2013. Overall, the fund's revenues are exceeding expenditures, resulting in a favorable trend.

*This compares December year-to-date revenues over expenditures, as of December 31, 2013.

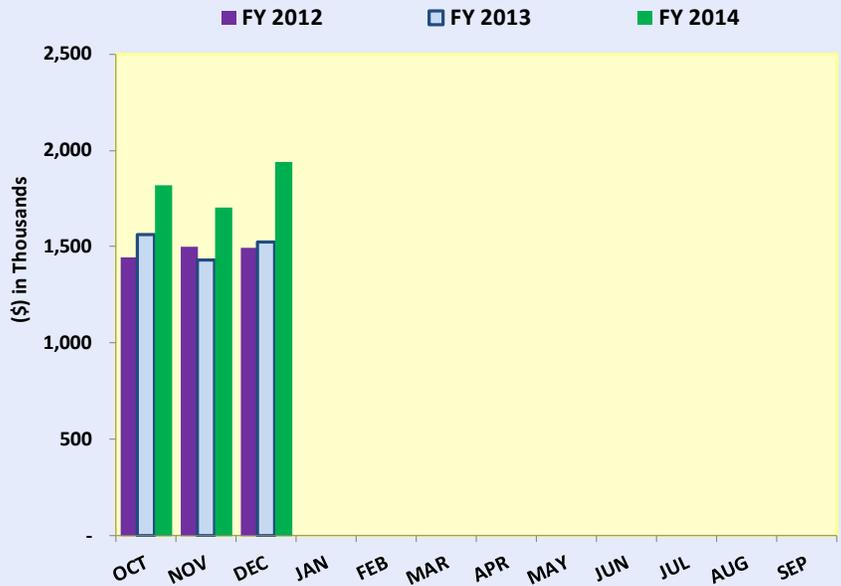
¹The fund has an unaudited appropriated use of fund balance in the amount of \$9,949,098 in FY 2013 and an anticipated use of fund balance in the amount of \$2,144,971 in FY 2014. The FY2014 amount includes estimated rollovers from prior year purchase order encumbrances in the amount of \$85,175.

SANITATION FUND PERFORMANCE

POSITIVE*

FY 2014 SANITATION FUND (409) REVENUES VS. FY 2013

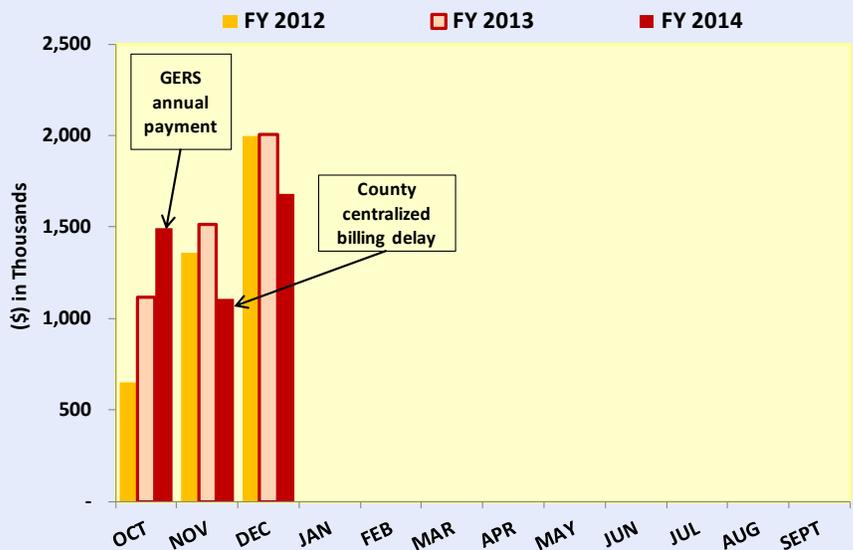
Month	FY 2013 Actual	% of FY 2013 Actual	FY 2014 Actual	% of Revised Budget
October	\$ 1,562,234	6.75%	\$ 1,817,144	8.61%
November	1,430,586	6.18%	1,700,671	8.06%
December	1,525,195	6.59%	1,941,393	9.20%
January	1,555,012	-	-	-
February	1,583,278	-	-	-
March	1,578,472	-	-	-
April	1,596,825	-	-	-
May	1,594,119	-	-	-
June	4,101,836	-	-	-
July	3,288,753	-	-	-
August	1,561,830	-	-	-
September	1,755,931	-	-	-
YTD	\$ 4,518,015	19.53%	\$ 5,459,209	25.88%
Appropriated/ (Anticipated) Fund Balance ¹	-	-	3,880,986	
Total FY 2013	\$ 23,134,071	Total Ytd FY 2014	\$ 9,340,195	44.27%



POSITIVE As of December, the Sanitation Fund revenue collections year-to-date were higher than those for FY 2013 by \$941,194 or 20.83%. Relative to the budget, the revenues constitute 25.88% of revised budget, versus only 19.53% of actual annual revenues in FY 2013.

FY 2014 SANITATION FUND (409) EXPENDITURES VS. FY 2013

Month	FY 2013 Actual	% of FY 2013 Actual	FY 2014 Actual	% of Revised Budget
October	\$ 1,114,767	5.95%	\$ 1,495,997	7.09%
November	1,516,531	8.09%	1,107,504	5.25%
December	2,005,731	10.70%	1,682,505	7.97%
January	1,077,365	-	-	-
February	1,283,609	-	-	-
March	1,553,105	-	-	-
April	1,389,921	-	-	-
May	2,494,010	-	-	-
June	1,332,099	-	-	-
July	1,790,740	-	-	-
August	956,777	-	-	-
September	2,235,103	-	-	-
YTD	\$ 4,637,029	24.73%	\$ 4,286,006	20.32%
Total FY 2013	\$ 18,749,758	Amended Budget	\$ 21,097,526	



POSITIVE As of December, the Sanitation Fund expenditures year-to-date were lower than those for FY 2013 by \$351,023 or -7.57%, due to a centralized billing delay from the County. In addition, relative to the budget, the expenditures constitute only 20.32% of revised budget, versus 24.73% of actual annual expenditures in FY 2013. Overall, the fund's revenues are exceeding expenditures, resulting in a favorable trend.

*This compares December year-to-date revenues over expenditures, as of December 31, 2013.

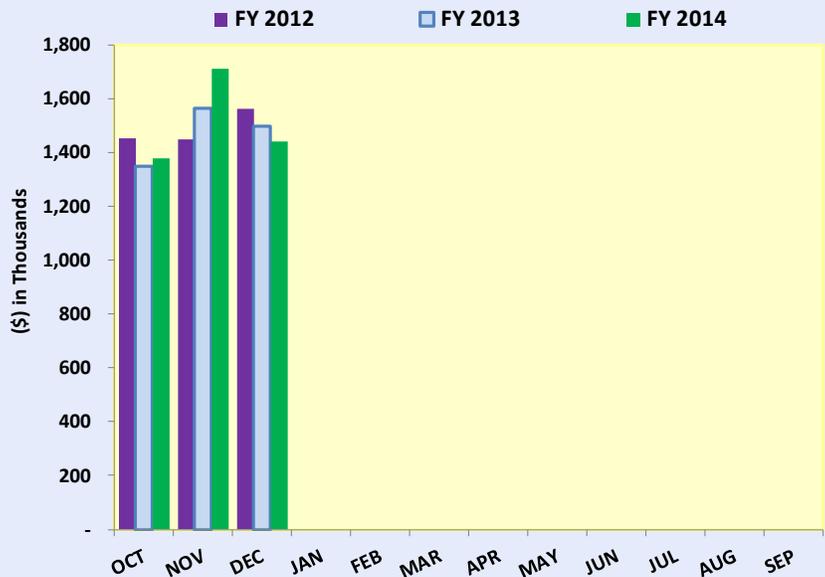
¹The anticipated use of fund balance in the amount of \$3,880,986 includes estimated rollovers from prior year purchase order encumbrances in the amount of \$721,255 in FY 2014.

SELF-INSURED HEALTH FUND PERFORMANCE

POSITIVE*

FY 2014 SELF-INSURED HEALTH FUND (545) REVENUES VS. FY 2013

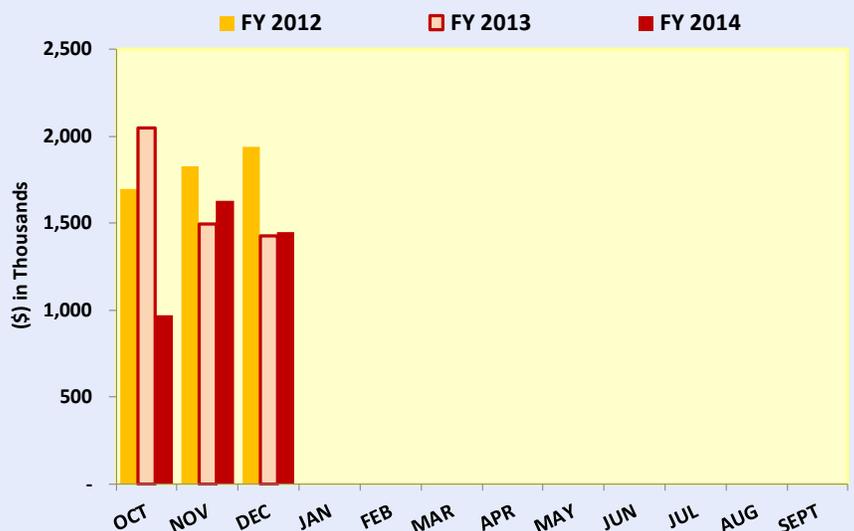
Month	FY 2013 Actual	% of FY 2013 Actual	FY 2014 Actual	% of Revised Budget
October	\$ 1,349,890	6.92%	\$ 1,379,477	6.94%
November	1,563,469	8.02%	1,708,807	8.60%
December	1,499,356	7.69%	1,440,436	7.25%
January	904,823	-	-	-
February	1,532,878	-	-	-
March	1,560,346	-	-	-
April	1,730,290	-	-	-
May	2,031,532	-	-	-
June	1,638,693	-	-	-
July	1,492,958	-	-	-
August	1,450,195	-	-	-
September	1,546,650	-	-	-
YTD	\$ 4,412,715	22.62%	\$ 4,528,720	22.78%
Appropriated/ (Anticipated) Fund Balance ¹	1,203,405		1,275,039	
Total FY 2013	\$ 19,504,486	Total Ytd FY 2014	\$ 5,803,759	29.20%



POSITIVE As of December, the Self-Insured Health Fund revenue collections year-to-date were higher than those for FY 2013 by \$116,004 or 2.63%. Relative to the budget, the revenues constitute 22.78% of revised budget, versus only 22.62% of actual annual revenues in FY 2013.

FY 2014 SELF-INSURED HEALTH FUND (545) EXPENDITURES VS. FY 2013

Month	FY 2013 Actual	% of FY 2013 Actual	FY 2014 Actual	% of Revised Budget
October	\$ 2,048,831	10.50%	\$ 972,051	4.89%
November	1,494,397	7.66%	1,630,851	8.20%
December	1,427,961	7.32%	1,445,253	7.27%
January	1,586,117	-	-	-
February	1,605,551	-	-	-
March	1,338,724	-	-	-
April	1,941,536	-	-	-
May	1,488,636	-	-	-
June	1,690,028	-	-	-
July	1,627,033	-	-	-
August	1,376,840	-	-	-
September	1,878,833	-	-	-
YTD	\$ 4,971,189	25.49%	\$ 4,048,156	20.36%
Total FY 2013	\$ 19,504,486	Amended Budget	\$ 19,878,639	



POSITIVE As of December, the Self-Insured Health Fund expenditures year-to-date were lower than those for FY 2013 by \$923,033 or -18.57%. In addition, relative to the budget, the expenditures constitute only 20.36% of revised budget, versus 25.49% of actual annual expenditures in FY 2013. Self-Insured health benefit expenditures fluctuate depending on participant claim activity. Overall, the fund's revenues are exceeding expenditures, resulting in a favorable trend.

*This compares December year-to-date revenues over expenditures, as of December 31, 2013.

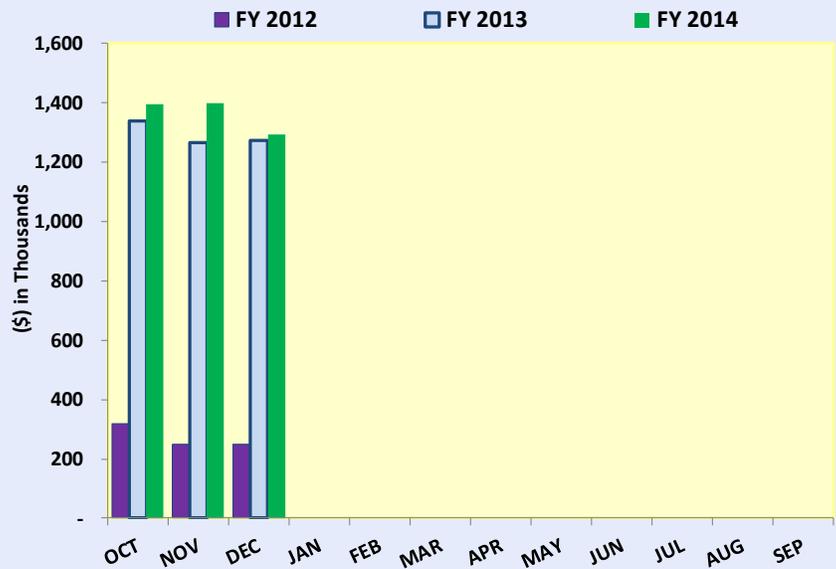
¹The fund has an unaudited appropriated use of fund balance in the amount of \$1,275,039 in FY 2013 and an anticipated use of fund balance in the amount of \$1,203,405 in FY 2014. The FY2014 amount includes estimated rollovers from prior year purchase order encumbrances in the amount of \$2,139.

CENTRAL SERVICES FUND PERFORMANCE

POSITIVE*

FY 2014 CENTRAL SERVICES FUND (581) REVENUES VS. FY 2013

Month	% of		% of	
	FY 2013 Actual	FY 2013 Actual	FY 2014 Actual	Revised Budget
October	\$ 1,337,614	8.30%	\$ 1,396,071	8.14%
November	1,265,542	7.85%	1,399,324	8.15%
December	1,274,852	7.91%	1,293,058	7.54%
January	1,322,970	-	-	-
February	1,266,502	-	-	-
March	1,281,636	-	-	-
April	1,247,290	-	-	-
May	1,285,639	-	-	-
June	1,306,795	-	-	-
July	1,295,958	-	-	-
August	1,324,925	-	-	-
September	1,348,742	-	-	-
YTD	\$ 3,878,008	24.06%	\$ 4,088,453	23.83%
Appropriated/ (Anticipated) Fund Balance ¹	557,790		976,530	
Total FY 2013	\$ 16,116,256	Total Ytd FY 2014	\$ 5,064,983	

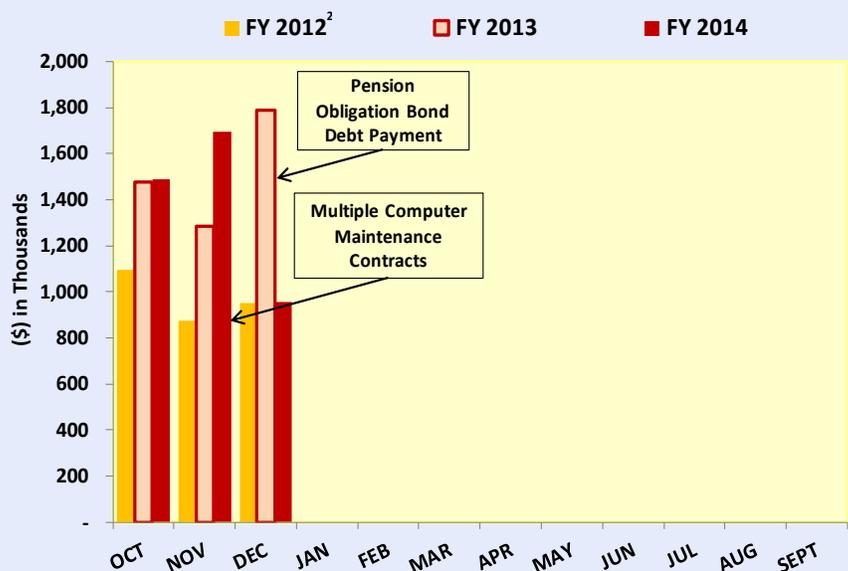


POSITIVE

As of December, the Central Services Fund revenue collections year-to-date were higher than those for FY 2013 by \$210,446 or 5.43%. In FY 2013, the Information Technology Department was moved to the Central Services Fund and charged departments an allocation for their services. However, relative to the budget, the revenues constitute only 23.83% of revised budget, versus 24.06% of actual annual revenues in FY 2013.

FY 2014 CENTRAL SERVICES FUND (581) EXPENDITURES VS. FY 2013

Month	% of		% of	
	FY 2013 Actual	FY 2013 Actual	FY 2014 Actual	Revised Budget
October	\$ 1,476,236	9.16%	\$ 1,490,222	8.68%
November	1,283,144	7.96%	1,695,125	9.88%
December	1,788,933	11.10%	955,980	5.57%
January	1,063,709	-	-	-
February	1,195,718	-	-	-
March	979,267	-	-	-
April	1,159,610	-	-	-
May	1,240,460	-	-	-
June	858,029	-	-	-
July	1,333,120	-	-	-
August	894,434	-	-	-
September	2,843,595	-	-	-
YTD	\$ 4,548,312	28.22%	\$ 4,141,328	24.13%
Total FY 2013	\$ 16,116,256	Amended Budget	\$ 17,160,124	



POSITIVE

Consistent with increased revenues, the Central Services Fund expenditures year-to-date were lower than those for FY 2013 by \$406,984 or -8.95%. In addition, relative to the budget amount, the expenditures constitute only 24.13% of revised budget, versus 28.22% of actual annual expenditures in FY 2013. Overall, the fund's revenues including appropriated fund balance are exceeding expenditures, resulting in a favorable trend.

*This compares December year-to-date revenues over expenditures, as of December 31, 2013.

¹The fund has an unaudited appropriated use of fund balance in the amount of \$557,790 in FY 2013 and an anticipated use of fund balance in the amount of \$976,530 in FY 2014. The FY2014 amount includes estimated rollovers from prior year purchase order encumbrances in the amount of \$129,921.

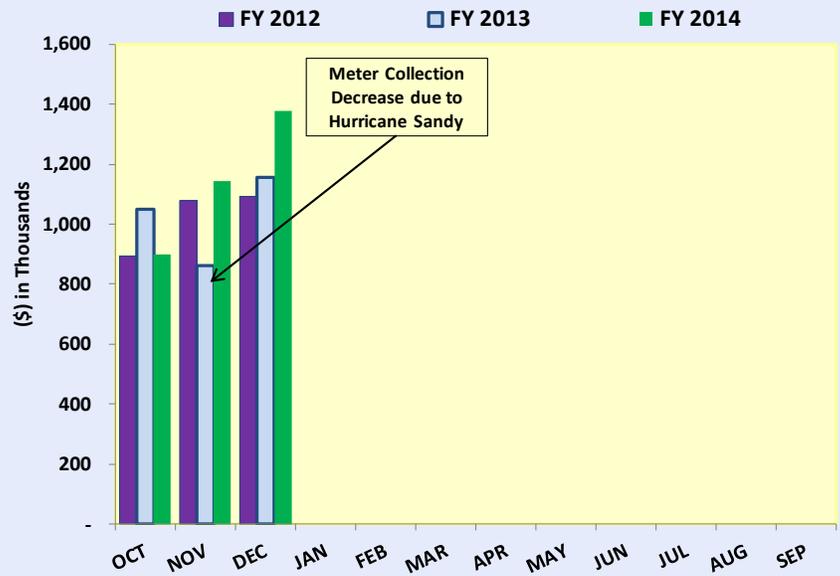
²The FY 2012 data includes all Information Technology Services expenditures in the Central Services and General Fund for comparison purposes, since the Information Technology Department moved to an Internal Service Fund.

PARKING SYSTEM FUND PERFORMANCE

POSITIVE*

FY 2014 PARKING SYSTEM FUND (461) REVENUES VS. FY 2013

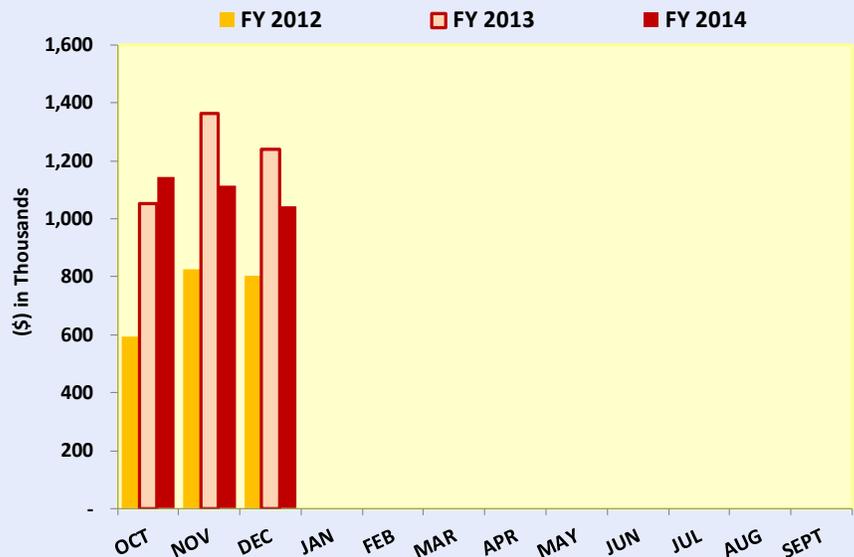
Month	FY 2013 Actual	% of FY 2013 Actual	FY 2014 Actual	% of Revised Budget
October	\$ 1,049,851	7.02%	\$ 900,304	5.53%
November	862,642	5.77%	1,144,861	7.03%
December	1,155,277	7.73%	1,377,661	8.46%
January	1,277,711	-	-	-
February	1,154,240	-	-	-
March	1,229,733	-	-	-
April	1,190,507	-	-	-
May	1,655,941	-	-	-
June	1,020,496	-	-	-
July	1,373,532	-	-	-
August	1,301,382	-	-	-
September	1,683,231	-	-	-
YTD	\$ 3,067,770	20.51%	\$ 3,422,825	21.02%
Appropriated/ (Anticipated) Fund Balance ¹	-		2,428,010	
Total FY 2013	\$ 14,954,543	Total Ytd FY 2014	\$ 5,850,835	35.93%



POSITIVE As of December, the Parking Fund revenue collections year-to-date were higher than those for FY 2013 by \$355,055 or 11.57%. Relative to the budget, the revenues constitute 21.02% of revised budget, versus only 20.51% of actual annual revenues in FY 2013.

FY 2014 PARKING SYSTEM FUND (461) EXPENDITURES VS. FY 2013

Month	FY 2013 Actual	% of FY 2013 Actual	FY 2014 Actual	% of Revised Budget
October	\$ 1,051,475	7.24%	\$ 1,144,179	7.03%
November	1,365,095	9.40%	1,114,011	6.84%
December	1,239,497	8.53%	1,041,536	6.40%
January	1,036,165	-	-	-
February	893,066	-	-	-
March	935,751	-	-	-
April	1,016,973	-	-	-
May	1,862,449	-	-	-
June	978,080	-	-	-
July	1,367,717	-	-	-
August	895,086	-	-	-
September	1,887,099	-	-	-
YTD	\$ 3,656,067	25.16%	\$ 3,299,725	20.27%
Total FY 2013	\$ 14,528,452	Amended Budget	\$ 16,282,140	



POSITIVE As of December, the Parking Fund expenditures year-to-date were lower than those for FY 2013 by \$356,342 or -9.75%. Relative to the budget, the expenditures constitute only 20.27% of revised budget, versus 25.16% of actual annual expenditures in FY 2013. Overall, the fund's revenues are exceeding expenditures, resulting in a favorable trend.

*This compares December year-to-date revenues over expenditures, as of December 31, 2013.

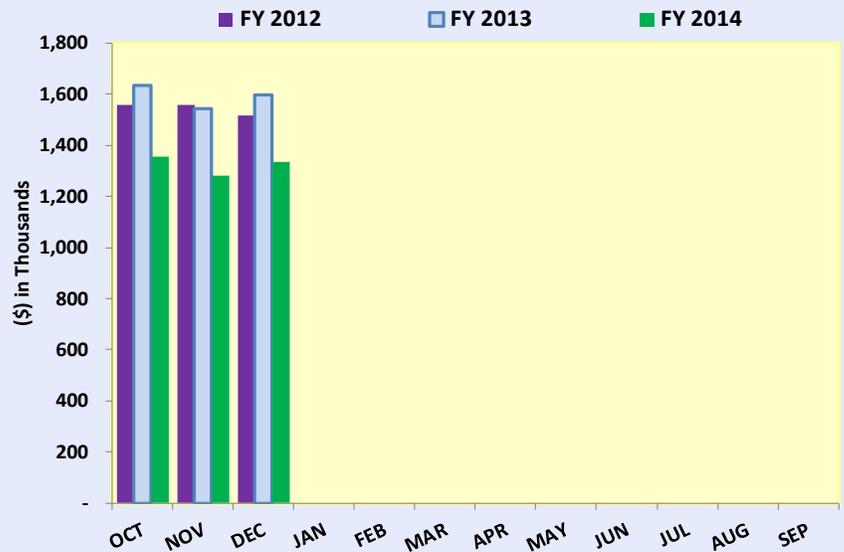
¹The anticipated use of fund balance in the amount of \$2,428,010 includes estimated rollovers from prior year purchase order encumbrances in the amount of \$604,474 in FY 2014.

VEHICLE RENTAL FUND PERFORMANCE

POSITIVE*

FY 2014 VEHICLE RENTAL FUND (583) REVENUES VS. FY 2013

Month	FY 2013 Actual	% of FY 2013 Actual	FY 2014 Actual	% of Revised Budget
October	\$ 1,634,093	6.79%	\$ 1,354,893	6.96%
November	1,543,694	6.42%	1,282,351	6.58%
December	1,598,959	6.65%	1,334,849	6.85%
January	1,594,714	-	-	-
February	1,587,261	-	-	-
March	684,436	-	-	-
April	1,476,485	-	-	-
May	1,429,787	-	-	-
June	1,460,160	-	-	-
July	1,561,355	-	-	-
August	1,487,854	-	-	-
September	1,277,530	-	-	-
YTD	\$ 4,776,746	19.86%	\$ 3,972,093	20.39%
Appropriated/ (Anticipated) Fund Balance ¹	6,714,152		2,482,575	
Total FY 2013	\$ 24,050,480	Total Ytd FY 2014	\$ 6,454,668	

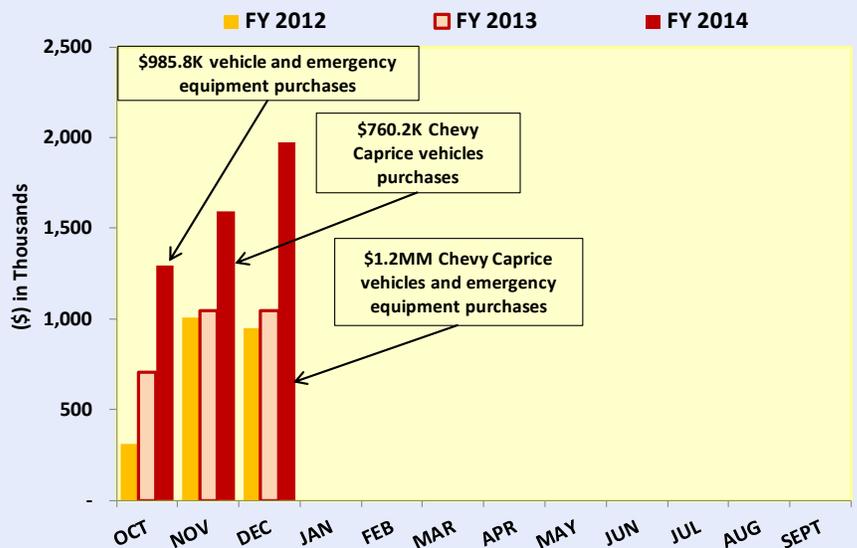


NEUTRAL

As of December, the Vehicle Rental Fund revenue collections year-to-date were lower than those for FY 2013 by \$804,652 or -16.85%, primarily due to a change in Enterprise Fund chargebacks. Relative to the budget, the revenues constitute 20.39% of revised budget, versus only 19.86% of actual annual revenues collected in FY 2013.

FY 2014 VEHICLE RENTAL FUND (583) EXPENDITURES VS. FY 2013

Month	FY 2013 Actual	% of FY 2013 Actual	FY 2014 Actual	% of Revised Budget
October	708,474	2.95%	\$ 1,295,057	7.28%
November	1,047,925	4.36%	1,593,999	8.96%
December	1,043,476	4.34%	1,972,971	11.09%
January	1,132,319	-	-	-
February	980,079	-	-	-
March	1,821,578	-	-	-
April	554,467	-	-	-
May	1,242,798	-	-	-
June	1,581,752	-	-	-
July	1,110,655	-	-	-
August	1,286,811	-	-	-
September	11,540,146	-	-	-
YTD	\$ 2,799,875	11.64%	\$ 4,862,026	27.33%
Total FY 2013	\$ 24,050,480	Amended Budget	\$ 17,790,815	



NEGATIVE

The Vehicle Rental Fund expenditures year-to-date were higher than those for FY 2013 by \$2,062,151 or 73.65%, primarily due to \$2.9MM in vehicle and emergency equipment purchases. Relative to the budget, the expenditures constitute 27.33% of revised budget, versus only 11.64% of actual annual expenditures in FY 2013. Overall, the fund's revenues including appropriated fund balance are exceeding expenditures, resulting in a favorable trend.

*This compares December year-to-date revenues over expenditures, as of December 31, 2013.

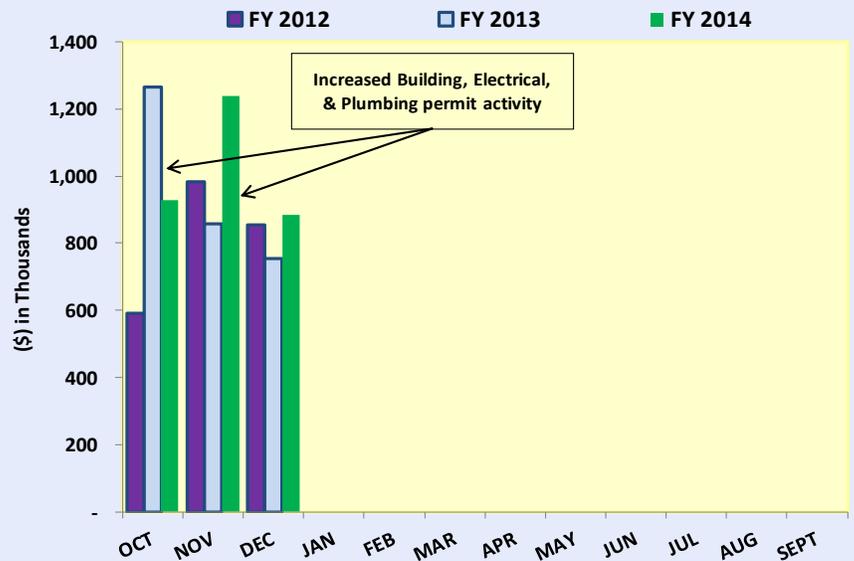
¹The fund has an unaudited appropriated use of fund balance in the amount of \$6,714,152 in FY 2013 and an anticipated use of fund balance for estimated rollovers from prior year purchase order encumbrances in the amount of \$2,482,575 in FY 2014.

BUILDING FUND PERFORMANCE

POSITIVE*

FY 2014 BUILDING FUND (140, 141 & 142) REVENUES VS. FY 2013

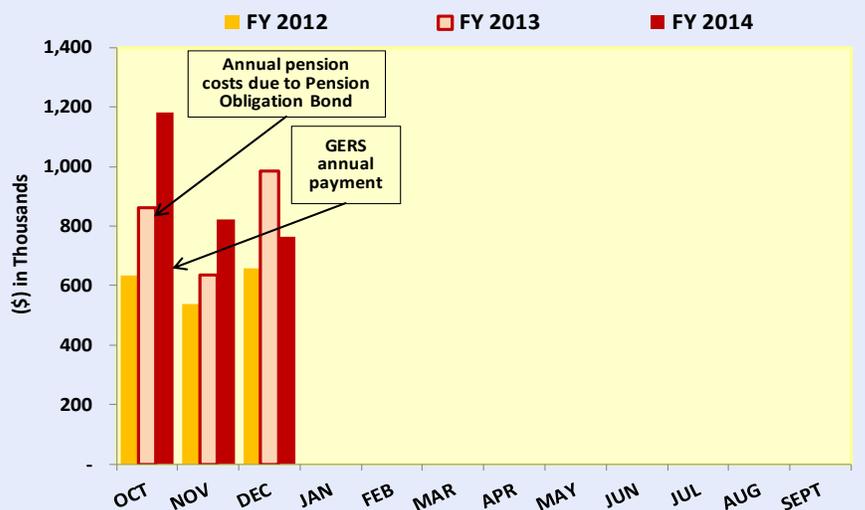
Month	FY 2013 Actual	% of FY 2013 Actual	FY 2014 Actual	% of Revised Budget
October	\$ 1,266,876	8.91%	\$ 927,382	5.73%
November	857,501	6.03%	1,239,998	7.67%
December	755,095	5.31%	885,126	5.47%
January	813,648	-	-	-
February	1,189,108	-	-	-
March	1,357,750	-	-	-
April	1,377,955	-	-	-
May	1,843,328	-	-	-
June	842,095	-	-	-
July	1,172,763	-	-	-
August	1,335,414	-	-	-
September	1,412,135	-	-	-
YTD	\$ 2,879,472	20.24%	\$ 3,052,506	18.88%
Appropriated/ (Anticipated) Fund Balance ¹	-	-	680,826	-
Total FY 2013	\$ 14,223,668	Total Ytd FY 2014	\$ 3,733,332	23.09%



POSITIVE As of December, the Building Fund revenue collections year-to-date were higher than those for FY 2013 by \$173,034 or 6.01%, due to higher permit activity, which increased at a rate of 6.6%. Relative to the budget, the revenues constitute only 18.88% of revised budget, versus 20.24% of actual annual revenues in FY 2013.

FY 2014 BUILDING FUND (140, 141 & 142) EXPENDITURES VS. FY 2013

Month	FY 2013 Actual	% of FY 2013 Actual	FY 2014 Actual	% of Revised Budget
October	\$ 862,961	11.14%	\$ 1,182,999	9.23%
November	635,971	8.21%	823,762	6.43%
December	984,647	12.71%	762,539	5.95%
January	484,641	-	-	-
February	495,580	-	-	-
March	626,696	-	-	-
April	500,289	-	-	-
May	653,783	-	-	-
June	525,120	-	-	-
July	720,703	-	-	-
August	517,595	-	-	-
September	740,188	-	-	-
YTD	\$ 2,483,579	32.05%	\$ 2,769,300	21.61%
Total FY 2013	\$ 7,748,174	Amended Budget	\$ 12,247,986	-



NEGATIVE Consistent with increased revenues, the Building Fund expenditures year-to-date were higher than those for FY 2013 by \$285,721 or 11.5%. Relative to the budget, the expenditures constitute only 21.61% of revised budget, versus 32.05% of actual annual expenditures in FY 2013. Overall, the fund's revenues are exceeding expenditures, resulting in a favorable trend.

*This compares December year-to-date revenues over expenditures, as of December 31, 2013.

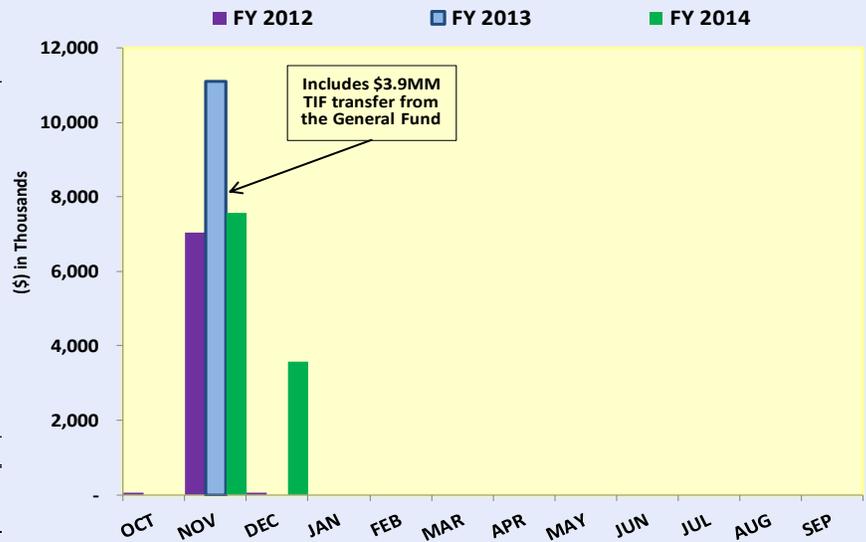
¹The anticipated use of fund balance in the amount of 680,826 includes estimated rollovers from prior year purchase order encumbrances in the amount of \$483,314 in FY 2014.

CRA FUND PERFORMANCE

POSITIVE*

FY 2014 COMMUNITY REDEVELOPMENT AGENCY (CRA) FUND (106) REVENUES VS. FY 2013

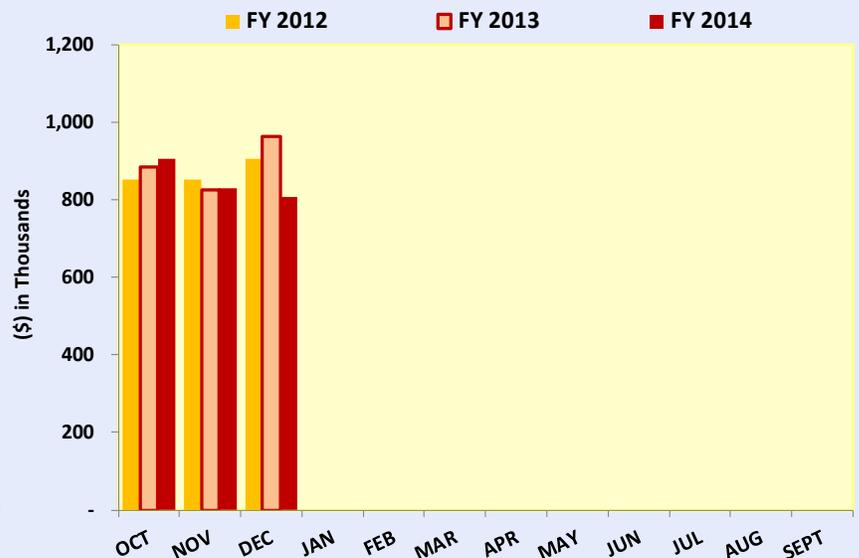
Month	FY 2013 Actual	% of FY 2013 Actual	FY 2014 Actual	% of Revised Budget
October	\$ -	0.00%	\$ -	0.00%
November	11,118,482	79.05%	7,576,857	63.59%
December	-	0.00%	3,583,303	30.07%
January	4,079	-	-	-
February	2,981	-	-	-
March	18,455	-	-	-
April	3,420	-	-	-
May	1,403	-	-	-
June	8,496	-	-	-
July	44,032	-	-	-
August	3,348	-	-	-
September	2,860,258	-	-	-
YTD	\$ 11,118,482	79.05%	\$ 11,160,160	93.66%
Appropriated/ (Anticipated) Fund Balance ¹	-	-	322,168	-
Total FY 2013	\$ 14,064,954	Total Ytd FY 2014	\$ 11,482,328	96.36%



POSITIVE As of December, the Community Redevelopment Agency Fund revenue collections year-to-date were slightly higher than those for FY 2013 collections by \$41,678 or 0.37%, primarily due to a change to the Tax increment financing (TIF) transfer which will be posted on a percentage basis per month from the General Fund. Relative to the budget, the revenues constitute 93.66% of revised budget, versus only 79.05% of actual annual revenues in FY 2013.

FY 2014 COMMUNITY REDEVELOPMENT AGENCY (CRA) FUND (106) EXPENDITURES VS. FY 2013

Month	FY 2013 Actual	% of FY 2013 Actual	FY 2014 Actual	% of Revised Budget
October	\$ 884,711	9.07%	\$ 904,367	8.20%
November	825,234	8.46%	829,655	7.52%
December	964,197	9.88%	806,663	7.31%
January	894,888	-	-	-
February	811,705	-	-	-
March	817,257	-	-	-
April	873,237	-	-	-
May	829,913	-	-	-
June	804,384	-	-	-
July	982,434	-	-	-
August	903,531	-	-	-
September	165,994	-	-	-
YTD	\$ 2,674,141	27.41%	\$ 2,540,685	23.04%
Total FY 2013	\$ 9,757,484	Amended Budget	\$ 11,028,941	



POSITIVE The Community Redevelopment Agency Fund expenditures year-to-date were lower than those for FY 2013 by \$133,457 or -4.99%. In addition, relative to the budget, the expenditures constitute only 23.04% of revised budget, versus 27.41% of actual annual expenditures in FY 2013. Overall, revenues are exceeding expenditures, resulting in a favorable trend.

*This compares December year-to-date revenues over expenditures, as of December 31, 2013.

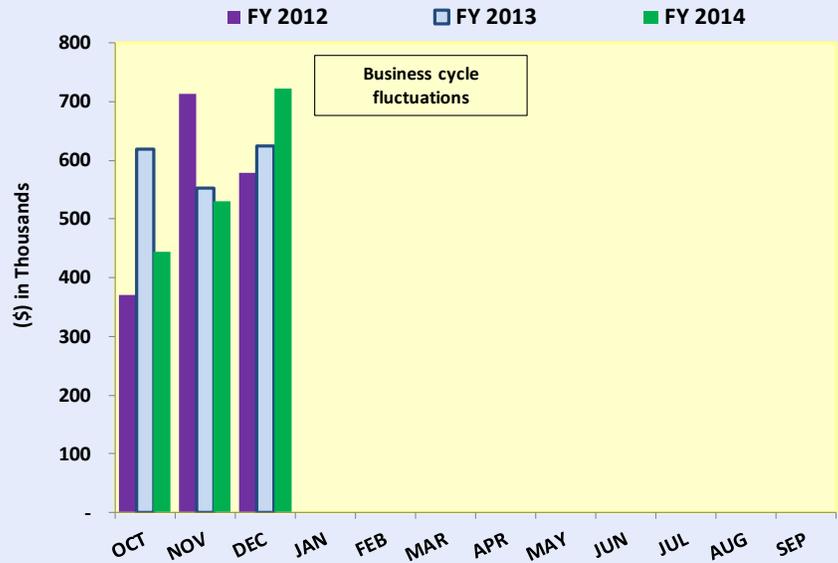
¹The anticipated use of fund balance in the amount of \$322,168 includes estimated rollovers from prior year purchase order encumbrances in the amount of \$35,280 in FY 2014.

AIRPORT FUND PERFORMANCE

POSITIVE*

FY 2014 AIRPORT FUND (468) REVENUES VS. FY 2013

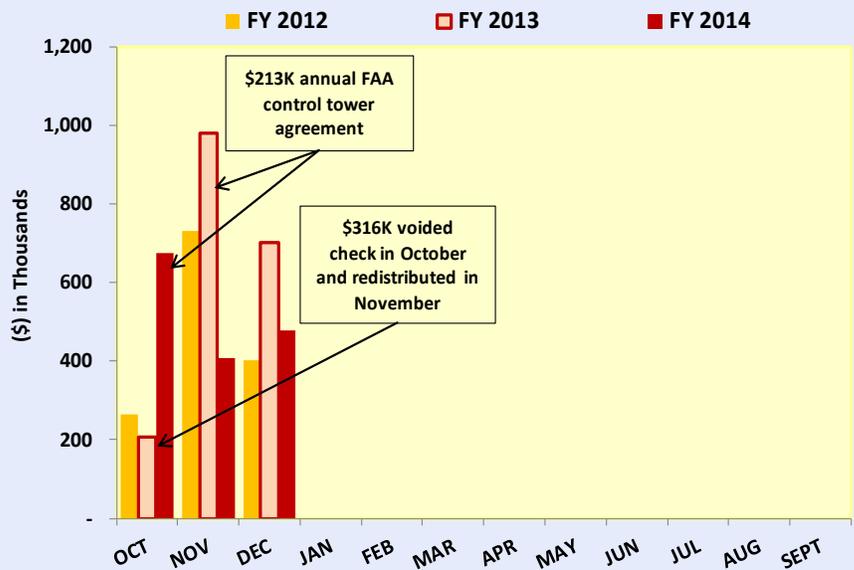
Month	% of		% of	
	FY 2013 Actual	FY 2013 Actual	FY 2014 Actual	Revised Budget
October	\$ 618,376	6.84%	\$ 444,904	3.09%
November	551,865	6.10%	530,954	3.69%
December	623,756	6.90%	721,573	5.01%
January	444,380	-	-	-
February	913,802	-	-	-
March	687,480	-	-	-
April	914,841	-	-	-
May	527,076	-	-	-
June	692,780	-	-	-
July	792,732	-	-	-
August	606,241	-	-	-
September	1,669,967	-	-	-
YTD	\$ 1,793,998	19.84%	\$ 1,697,431	11.79%
Appropriated/ (Anticipated) Fund Balance ¹	-	-	6,378,920	-
Total FY 2013	\$ 9,043,297	Total Ytd FY 2014	\$ 8,076,351	56.10%



NEGATIVE As of December, the Airport Fund revenue collections year-to-date were lower than those for FY 2013 by \$96,567 or -5.38% primarily due to fluctuations in rental income. In addition, relative to the budget, the revenues constitute only 11.79% of revised budget, versus 19.84% of actual annual revenues in FY 2013.

FY 2014 AIRPORT FUND (468) EXPENDITURES VS. FY 2013

Month	% of		% of	
	FY 2013 Actual	FY 2013 Actual	FY 2014 Actual	Revised Budget
October	\$ 205,463	2.45%	\$ 675,156	4.69%
November	980,564	11.70%	408,681	2.84%
December	701,116	8.37%	479,368	3.33%
January	570,706	-	-	-
February	510,009	-	-	-
March	556,999	-	-	-
April	535,573	-	-	-
May	893,183	-	-	-
June	742,262	-	-	-
July	540,174	-	-	-
August	596,869	-	-	-
September	1,547,895	-	-	-
YTD	\$ 1,887,143	22.52%	\$ 1,563,205	10.86%
Total FY 2013	\$ 8,380,815	Amended Budget	\$ 14,395,703	-



POSITIVE As of December, the Airport Fund expenditures year-to-date were lower than those for FY 2013 by \$323,938 or -17.17%. Relative to the budget, the expenditures constitute only 10.86% of revised budget, versus 22.52% of actual annual expenditures in FY 2013. Overall, the fund's revenues are exceeding expenditures, resulting in a favorable trend.

*This compares December year-to-date revenues over expenditures, as of December 31, 2013.

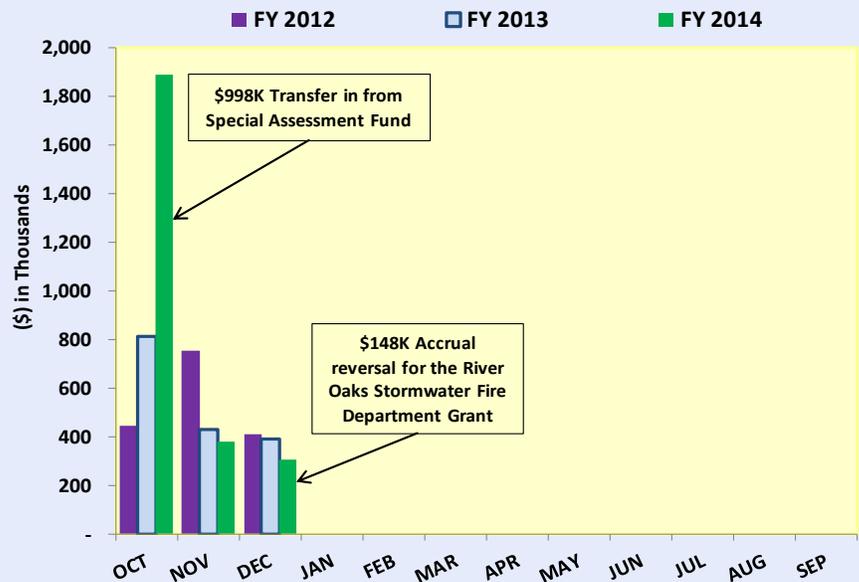
¹The anticipated use of fund balance in the amount of \$6,378,920 includes estimated rollovers from prior year purchase order encumbrances in the amount of \$314,567 in FY 2014.

STORMWATER FUND PERFORMANCE

POSITIVE*

FY 2014 STORMWATER (470) REVENUES VS. FY 2013

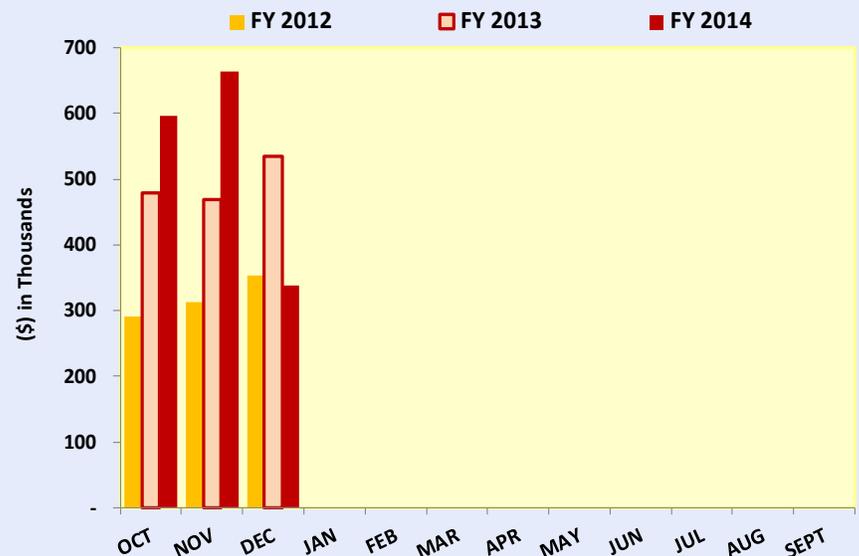
Month	% of		% of	
	FY 2013 Actual	FY 2013 Actual	FY 2014 Actual	Revised Budget
October	\$ 812,201	10.81%	\$ 1,891,393	21.05%
November	429,075	5.71%	379,338	4.22%
December	391,721	5.21%	305,339	3.40%
January	265,280	-	-	-
February	379,876	-	-	-
March	437,490	-	-	-
April	434,827	-	-	-
May	424,113	-	-	-
June	435,425	-	-	-
July	466,975	-	-	-
August	433,954	-	-	-
September	2,601,679	-	-	-
YTD	\$ 1,632,997	21.74%	\$ 2,576,070	28.67%
Appropriated/ (Anticipated) Fund Balance ¹	-	-	2,039,762	-
Total FY 2013	\$ 7,512,617	Total Ytd FY 2014	\$ 4,615,832	51.36%



POSITIVE As of December, the Stormwater Fund revenue collections year-to-date were higher than those for FY 2013 by \$943,073 or 57.75%, primarily due to a Special assessment fund transfer of \$998K. Relative to the budget, the revenues constitute 28.67% of revised budget, versus only 21.74% of actual annual revenues in FY 2013.

FY 2014 STORMWATER (470) EXPENDITURES VS. FY 2013

Month	% of		% of	
	FY 2013 Actual	FY 2013 Actual	FY 2014 Actual	Revised Budget
October	\$ 479,189	8.23%	\$ 596,314	7.46%
November	469,789	8.07%	664,388	8.32%
December	534,181	9.18%	337,373	4.22%
January	461,583	-	-	-
February	404,730	-	-	-
March	371,861	-	-	-
April	380,555	-	-	-
May	508,050	-	-	-
June	413,275	-	-	-
July	510,170	-	-	-
August	439,733	-	-	-
September	847,650	-	-	-
YTD	\$ 1,483,159	25.48%	\$ 1,598,076	20.00%
Total FY 2013	\$ 5,820,766	Amended Budget	\$ 7,988,700	-



NEGATIVE Consistent with increased revenues, the Stormwater Fund expenditures year-to-date were higher than those for FY 2013 by \$114,917 or 7.75%. In addition, relative to the budget, the expenditures constitute only 20.0% of revised budget, versus 25.48% of actual annual expenditures in FY 2013. Overall, the fund's revenues are exceeding expenditures, resulting in a favorable trend.

*This compares December year-to-date revenues over expenditures, as of December 31, 2013.

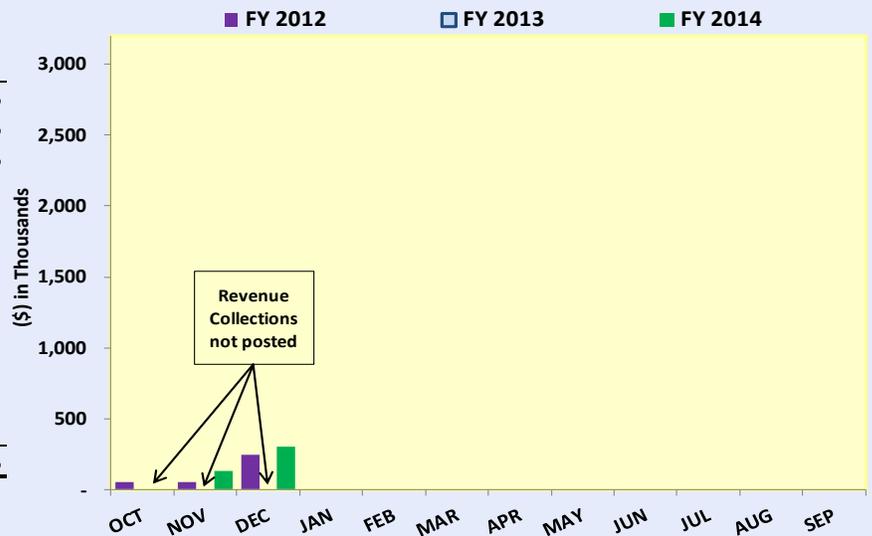
¹The anticipated use of fund balance in the amount of 2,039,762 includes estimated rollovers from prior year purchase order encumbrances in the amount of \$480,171 in FY 2014.

CEMETERY PERPETUAL FUND PERFORMANCE

POSITIVE*

FY 2014 CEMETERY PERPETUAL CARE FUND (627) REVENUES VS. FY 2013

Month	FY 2013 Actual	% of FY 2013 Actual	FY 2014 Actual	% of Revised Budget
October	\$ -	0.00%	\$ -	0.00%
November	-	0.00%	130,323	6.63%
December	-	0.00%	304,992	15.52%
January	492,221		-	
February	238,865		-	
March	149,359		-	
April	166,889		-	
May	237,576		-	
June	454,343		-	
July	162,626		-	
August	136,005		-	
September	772,144		-	
YTD	\$ -	0.00%	\$ 435,315	22.15%
Appropriated/ (Anticipated) Fund Balance ¹	-		623	
Total FY 2013	\$ 2,810,027		\$ 435,938	22.18%

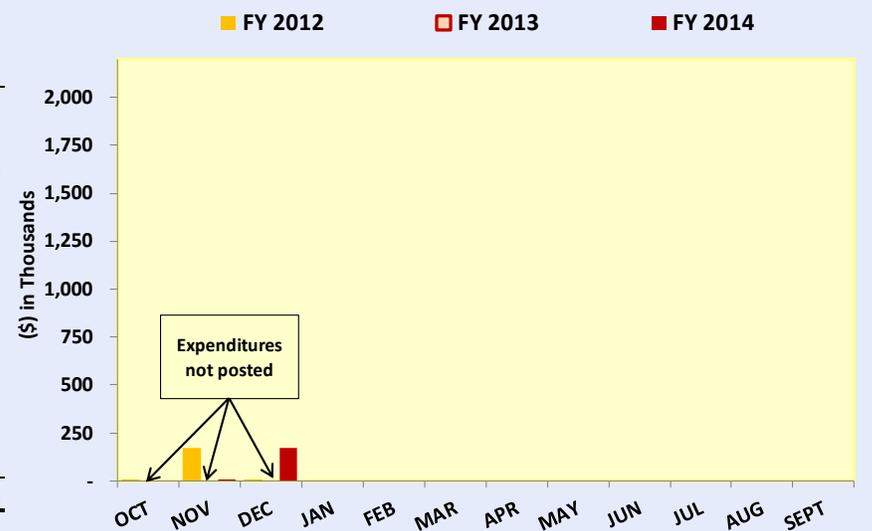


NEUTRAL

As of December, the Cemetery Perpetual Care Fund revenues collections year-to-date were higher than those in FY 2013 by 435,315, primarily due to revenues collections that were not posted in FY 2013.

FY 2014 CEMETERY PERPETUAL CARE FUND (627) EXPENDITURES VS. FY 2013

Month	FY 2013 Actual	% of FY 2013 Actual	FY 2014 Actual	% of Revised Budget
October	\$ -	0.00%	\$ -	0.00%
November	-	0.00%	8,757	1.01%
December	-	0.00%	172,146	19.77%
January	213,431		-	
February	7,673		-	
March	7,190		-	
April	217,650		-	
May	8,371		-	
June	181,862		-	
July	8,512		-	
August	77,800		-	
September	203,972		-	
YTD	\$ -	0.00%	\$ 180,903	20.78%
Total FY 2013	\$ 926,460		Amended Budget \$ 870,623	



NEUTRAL

Consistent with revenues, the Cemetery Perpetual Care Fund expenditures year-to-date were higher than those for FY 2013 by \$180,903, primarily due to expenditures that were not posted in FY 2013.. Overall, the fund's revenues are exceeding expenditures, resulting in a favorable trend.

*This compares December year-to-date revenues over expenditures, as of December 31, 2013.

¹The anticipated use of fund balance is for estimated rollovers from prior year purchase order encumbrances in the amount of \$623 in FY 2014.