

**THIRD QUARTER REVIEW  
AMENDED CITY MANAGER'S FISCAL YEAR 2013-14 REPORT**

	PAGE #
General Fund Operating Budget .....	3
Utility Funds Operating Budget.....	8
Other Enterprise Funds Operating Budgets.....	13
Internal Service Funds Operating Budgets .....	17
Capital Improvement Program Budget.....	20
Special Program Fund Budget.....	29
Special Development Funds.....	36
Administrative Change Orders.....	39
Ordinances .....	41

Third quarter budgets were projected in the following manner:

All department expenditure budgets have been established on a month-to-month basis so that projects identified in the report are not simply time percentages applied to annual budgets but rather department director's judgment of month-to-month expenditures. This technique was also used for revenue projections.

The actual and projected data contained in this review represents six months, October 1, 2013 through June 30, 2014. The adjustments, however, represent all data available at the time of the report, including action taken by the City Council after June 30, 2014.

Definitions associated with the operating funds information is presented as follows:

Definitions:

Original Budget	The budget as adopted by the City Council on September 19, 2013.
Third Quarter Projections	Monthly budgets submitted by departments are based on prior year experience and unique circumstances.
Third Quarter Actual	Self-explanatory.
Variance	Difference between Third Quarter projected and Third Quarter actual.
Variance %	% of variance to Third Quarter projection.
Adjustments	Adjustments that have been approved by the City Council, made at the Manager's discretion, and/or adjustments proposed based on Third Quarter review.
Amended Budget	Adding the Original Budget and Adjustments.
Amended Budget %	Percentage change of amended budget to original budget.

## **Capital Improvement Projects**

The amended 2013/14 Capital Improvement Projects budget report is submitted for the City Council review. This review provides the opportunity to analyze the status of all active projects and present formal amendments to the project budget.

The Capital Improvement and Special Program funds information is presented as follows:

### Definitions:

Budget	The budget as of October 1, 2013, which includes budgets from prior years, which have not been completed.
Amendment	Amendments which have been approved by the City Council, made at the Manager's discretion, and/or adjustments proposed as a result of the Third Quarter review.
Revised Budget	Adding columns one and two.
Expenditure	Self-explanatory.
Encumbrance	Outstanding contract or purchase order commitment.
Available Balance	Difference between revised budget and expenditure plus encumbrance.
Status	C - project is completed
Amend Ref	Reference number for description of amendment.