

Memorandum

RECEIVED

2014 AUG 29 AM 11:44

CITY SECRETARY
DALLAS, TEXAS



DATE August 29, 2014

TO Members of the Budget, Finance & Audit Committee:
Jennifer S. Gates (Vice Chair), Tennell Atkins, Sheffie Kadane, Philip T. Kingston

SUBJECT Budget, Finance & Audit Committee Meeting

Tuesday, September 2, 2014, 1:00 p.m.

Dallas City Hall - 6ES, 1500 Marilla St., Dallas, TX 75201

The agenda for the meeting is as follows:

1. Consideration of minutes from the August 18, 2014 Budget, Finance & Audit Committee meeting
2. FY2014-15 Proposed Budget: Reserve Levels Jack Ireland, Director
Office of Financial Services
3. FY2013-14 Appropriation Adjustments Jack Ireland, Director
Office of Financial Services

FYI

4. Upcoming Agenda Item: Ordinance Amending Chapter 18 of the Dallas City Code for FY2014-15
5. July 2014 Financial Forecast Report

Jerry R. Allen, Chair
Budget, Finance & Audit Committee

c: Honorable Mayor and Members of City Council
A.C. Gonzalez, City Manager
Warren M.S. Ernst, City Attorney
Craig D. Kinton, City Auditor
Rosa A. Rios, City Secretary
Daniel F. Solis, Administrative Judge
Ryan S. Evans, First Assistant City Manager
Jill A. Jordan, P.E., Assistant City Manager

Forest E. Turner, Assistant City Manager
Joey Zapata, Assistant City Manager
Charles M. Cato, Interim Assistant City Manager
Theresa O'Donnell, Interim Assistant City Manager
Jeanne Chipperfield, Chief Financial Officer
Sana Syed, Public Information Officer
Elsa Cantu, Assistant to the City Manager

A quorum of the Dallas City Council may attend this Council Committee meeting.

A closed executive session may be held if the discussion of any of the above agenda items concerns one of the following:

1. Contemplated or pending litigation or matters where legal advice is requested of the City Attorney. Section 551.071 of the Texas Open Meetings Act.
2. The purchase, exchange, lease or value of real property, if the deliberation in an open meeting would have a detrimental effect on the position of the City in negotiations with a third person. Section 551.072 of the Texas Open Meetings Act.
3. A contract for a prospective gift or donation to the City, if the deliberation in an open meeting would have a detrimental effect on the position of the City in negotiations with a third person. Section 551.073 of the Texas Open Meetings Act.
4. Personnel matters involving the appointment, employment, evaluation, reassignment, duties, discipline or dismissal of a public officer or employee or to hear a complaint against an officer or employee. Section 551.074 of the Texas Open Meetings Act.
5. The deployment, or specific occasions for implementation of security personnel or devices. Section 551.076 of the Texas Open Meetings Act.

Budget, Finance & Audit Committee

Meeting Record- DRAFT

Meeting Date: 8.18.2014

Convened: 1:10pm

Adjourned: 2:19pm

Committee Members Present:

Jerry R. Allen, Chair
Sheffie Kadane

Jennifer S. Gates, Vice-Chair
Tennell Atkins

Philip T. Kingston

Committee Members Absent:

N/A

Other Council Members Present:

N/A

Staff Present:

Jeanne Chipperfield
Edward Scott
Lance Sehorn
Corrine Steeger

Craig Kinton
Michael Frosch
Renee Hayden
David Cossum

Neva Dean
Donna Lowe
William Finch
Janette Weedon

Kris Sweckard
Ileana Fernandez
Mark Lea

Others Present:

N/A

AGENDA:

1. Consideration of the August 4, 2014 Minutes

Presenter(s):

Information Only: ___

Action Taken/Committee Recommendation(s):

A motion was made to approve the August 4, 2014 minutes. Motion passed unanimously.

Motion made by: Tennell Atkins

Motion seconded by: Jennifer S. Gates

2. Alternative Financial Establishments

Presenter(s): David Cossum, Director, Sustainable Development and Construction

Information Only: ___

Action Taken/Committee Recommendation(s):

Councilmember Atkins moved to amend Alternative Financial Establishment definitions and add Chapter 342 businesses to the Financial Institution use in Chapter 51A and the Bank or Savings and Loan Office use in Chapter 51, in particular relating to regulated lenders, money transfers and check cashing. Follow-up to the Committee was requested. Motion passed unanimously.

Motion made by: Tennell Atkins

Motion seconded by: Jennifer S. Gates

3. Securities and Exchange Commission's Municipalities Continuing Disclosure Cooperation (MCDC)

Initiative Closed Session (Sec. 551.071 TOMA)

Presenter(s): Warren M.S. Ernst, City Attorney

Information Only: X

Action Taken/Committee Recommendation(s):

N/A

Budget, Finance & Audit Committee

Meeting Record- **DRAFT**

FYI

4. **Upcoming Agenda Item: Amendment to the Contracts for Co-Bond Counsel Services**

Presenter(s):

Information Only: X

Action Taken/Committee Recommendation(s):

A motion was made to forward to the City Council for consideration on Wednesday, August 27, 2014. Motion passed on a divided vote, with Councilmembers Kingston and Gates voting in opposition.

Motion made by: Tennell Atkins

Motion seconded by: Sheffie Kadane

5. **Upcoming Agenda Item: Web Content Management System for Police Internet and Intranet Websites**

Presenter(s):

Information Only: X

Action Taken/Committee Recommendation(s):

A motion was made to forward to the City Council for consideration on Wednesday, August 27, 2014. Motion passed unanimously.

Motion made by: Tennell Atkins

Motion seconded by: Sheffie Kadane

Jerry R. Allen, Chair
Budget, Finance & Audit Committee

Memorandum



CITY OF DALLAS

DATE August 29, 2014

TO Members of the Budget, Finance & Audit Committee: Jerry R. Allen (Chair),
Jennifer S. Gates (Vice Chair), Tennell Atkins, Sheffie Kadane, Philip T. Kingston

SUBJECT FY2014-15 Proposed Budget: Reserve Levels

The Tuesday, September 2nd Budget, Finance and Audit Committee agenda will include a briefing on the FY2014-15 Proposed Budget: Reserve Levels. The briefing will be presented by Jack Ireland, Director of the Office of Financial Services.

Please let me know if you need additional information.

A handwritten signature in blue ink that reads "Jeanne Chipperfield".

Jeanne Chipperfield
Chief Financial Officer

Attachment

c: Honorable Mayor and Members of City Council	Jill A. Jordan, P.E., Assistant City Manager
A.C. Gonzalez, City Manager	Forest E. Turner, Assistant City Manager
Warren M.S. Ernst, City Attorney	Joey Zapata, Assistant City Manager
Craig D. Kinton, City Auditor	Charles M. Cato, Interim Assistant City Manager
Rosa A. Rios, City Secretary	Theresa O'Donnell, Interim Assistant City Manager
Daniel F. Solis, Administrative Judge	Sana Syed, Public Information Officer
Ryan S. Evans, First Assistant City Manager	Elsa Cantu, Assistant to the City Manager

FY2014-15 Proposed Budget: Reserve Levels

Budget, Finance & Audit Committee
September 2, 2014





Purpose

- To provide information on the General Fund Reserves, including:
 - Background
 - Purpose of reserve
 - Financial Management Performance Criteria
 - Emergency Reserve
 - Contingency Reserve
 - Combined Reserve Levels
 - Risk Reserve
 - Fund Balance Considerations

Background – FMPC

- The City's **Financial Management Performance Criteria** (FMPC) was initially adopted by the City Council in 1978 to set standards and to guide decision making
 - Includes 52 criteria in 6 categories
 - 1) Operating Programs
 - 2) Capital and Debt Management
 - 3) Accounting, Auditing and Financial Planning
 - 4) Budget
 - 5) Cash Management
 - 6) Grants and Trusts
 - Dallas Water Utilities has its own set of 13 criteria
 - FMPC are updated/evaluated for compliance during budget preparation, at year end, and for each debt issuance
 - Council periodically reviews and updates the criteria
 - Last update was approved by Council on September 28, 2011

Background – Fund Balance

- **Fund Balance** reported annually in the City's Comprehensive Annual Financial Report (CAFR)
 - Difference between a fund's assets and liabilities
 - Adjusted annually by the difference between revenues and expenditures
 - Serves as a measure of available resources in a fund
 - Divided into 5 categories:
 - 1) Nonspendable – amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact (Inventories)
 - 2) Restricted – amounts subject to constraints which are externally imposed by creditors, grantors, contributors, laws or regulations (Debt Service Funds)
 - 3) Committed – amounts subject to self-imposed constraints through formal action of the City Council (Risk Reserve)
 - 4) Assigned – amounts constrained by the City's intent to be used for specific purposes (Encumbrances)
 - 5) Unassigned – remaining fund balance available for any use after other categories are deducted from the total Fund Balance (Includes Emergency and Contingency Reserves)



Purpose of Reserves

- Mitigate current and future risks such as revenue shortfalls and unanticipated expenditures
- Avoids borrowing for cash flow due to timing of revenues and expenditures
- Measure of credit worthiness – higher credit ratings associated with greater levels of reserves will allow for lower cost of borrowing



FMPC Reserve Requirements

- Emergency Reserve (FMPC#7)
 - Funds may be used to provide for temporary financing of unanticipated or unforeseen extraordinary needs of an emergency nature
 - Use of Emergency Reserve would require authorization by Council resolution
 - Any uses must be replenished in the next fiscal year
 - FY15 Proposed Emergency Reserve of \$17,563,082 is funded from the FY14 Emergency Reserve projected ending balance

FMPC Reserve Requirements

- Contingency Reserve (FMPC #8)
 - Provides for unanticipated needs that arise during the fiscal year
 - Use of Contingency Reserve would require authorization by Council resolution
 - FMPC requires Contingency Reserve to be established annually at 0.5% to 1.0% of General Fund expenditures
 - Requirements reviewed annually and may be funded with the carry forward of ending balance from the prior fiscal year
 - In November 2013 Council approved using \$2,348,103 Contingency Reserve for the emergency repair at the Central Library (CR# 13-1995). The fund will be replenished using FY14 projected surplus pending approval of ordinance amendments.
 - FY15 Proposed Contingency Reserve is \$6,200,000 or 0.53% of General Fund budget expenditures
 - Funded from FY14 projected ending balance of \$6,200,000

FMPC Reserve Requirements

- Combined Reserve Levels (FMPC #9)
 - Requires the unassigned fund balance, which includes the Emergency and Contingency Reserves, to be no less than 5% of budgeted expenditures

FY15 Proposed

Unassigned Fund Balance (9/30/15 Projected)	\$121.1m*
FY15 Proposed General Fund Expenses	\$1,166.2m
5% of General Fund expense – Minimum Requirement	\$58.3m
Over/(Under) Minimum Reserve Requirement	\$62.8m
% General Fund Expense	10.4%
Days of Reserve	37.9

* Include \$5.3m FY14 forecast surplus as of 7/31/2014; an increase of \$2.1m from 6/30/2014 forecast

FMPC Reserve Requirements

FMPC #9 - History	Actual*	Actual*	Actual	Actual**	Estimate***	Proposed
	FY10	FY11	FY12	FY13	FY14	FY15
Unassigned Fund Balance (including Emergency and Contingency Reserves)	\$59.0m	\$79.7m	\$95.0m	\$114.9m	\$121.1m	\$121.1m
General Fund Operating Expenditures	\$1,015.4m	\$998.7m	\$1,001.3m	\$1,031.8m	\$1,128.5m	\$1,166.2m
% of GF Expenses	5.8%	8.0%	9.5%	11.1%	10.7%	10.4%
Days of Reserve	21.2	29.1	34.6	40.7	39.2	37.9

*Restated to GASB 54 reporting requirements

** Unaudited

*** Include \$5.3m FY14 forecast surplus as of 7/31/2014; an increase of \$2.1m from 6/30/2014 forecast



FMPC Reserve Requirements

- Risk Reserve (FMPC #10)
 - Required to be maintained at a level, which, together with purchased insurance policies, adequately protects the City's assets against loss
 - FY15 proposed reserve funded at \$1,250,00 using the FY14 projected ending balance of \$1,250,000

Fund Balance Considerations

- Bond rating agencies consider fund balance as a percent of total expenditures as part of their analysis in determining a rating
- Standard & Poor's Rating Services affirmed AA+ rating to the City of Dallas General Obligation in December 2013.
 - The rating rationale indicated that “the city’s budgetary flexibility remain very strong with reserves above 10% of expenditures...” and supporting the city’s finances is liquidity the rating agency considered very strong.
- Moody’s Investors Service’s latest rating on City of Dallas’ GO bond was in June 2013 and the City’s GO bond received a rating of Aa1
 - The rating rationale states “The Aa1 rating reflects significantly improved but still below median reserve levels for the rating category, expected modest surplus in 2013, and financial polices that mandate low reserves.”
 - “what could make the rating go up”, the report points out “Significant increase in General Fund liquidity and General Fund balance.”



FMPC Reserve Requirement Change

- Consider increasing the city's FMPC reserve requirement from current minimum 5% of General Fund operating expenditures to minimum 8.2% (30 days) to be consistent with other FMPC requirements and take a more conservative approach to reserve balances

Questions and discussion

Memorandum



CITY OF DALLAS

DATE August 29, 2014

TO Members of the Budget, Finance & Audit Committee: Jerry R. Allen (Chair),
Jennifer S. Gates (Vice Chair), Tennell Atkins, Sheffie Kadane, Philip T. Kingston

SUBJECT FY2013-14 Appropriation Adjustments

The Tuesday, September 2nd Budget, Finance and Audit Committee agenda will include a briefing on the FY2013-14 Appropriation Adjustments. The briefing will be presented by Jack Ireland, Director of the Office of Financial Services.

Please let me know if you need additional information.

A handwritten signature in blue ink, reading "Jeanne Chipperfield".

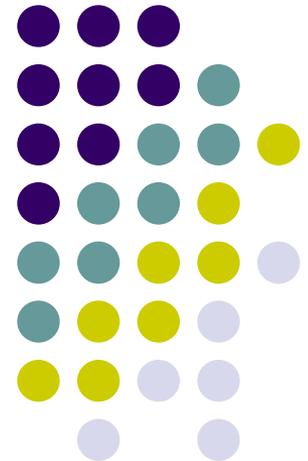
Jeanne Chipperfield
Chief Financial Officer

Attachment

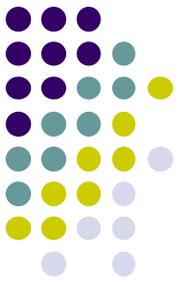
c: Honorable Mayor and Members of City Council	Jill A. Jordan, P.E., Assistant City Manager
A.C. Gonzalez, City Manager	Forest E. Turner, Assistant City Manager
Warren M.S. Ernst, City Attorney	Joey Zapata, Assistant City Manager
Craig D. Kinton, City Auditor	Charles M. Cato, Interim Assistant City Manager
Rosa A. Rios, City Secretary	Theresa O'Donnell, Interim Assistant City Manager
Daniel F. Solis, Administrative Judge	Sana Syed, Public Information Officer
Ryan S. Evans, First Assistant City Manager	Elsa Cantu, Assistant to the City Manager

FY2013-14 Appropriation Adjustments

Budget, Finance, and Audit Committee
September 2, 2014

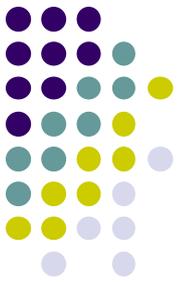


Purpose



- Background
- Review process to determine necessary amendments
- Overview of amendments to FY 2013-14 budget ordinances
- Next Steps - seek Council approval of ordinance amendments on September 10th City Council agenda

Background

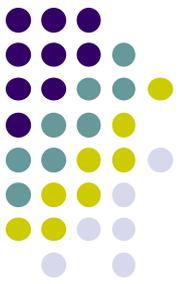


- The City's Charter does not allow for the expenditure of City funds without sufficient appropriation (Chapter XI, Sec. 6)
- Upon the written recommendation of the city manager, the city council may at any time transfer an unencumbered appropriation from one department to any other department (City Charter Chapter XI, Sec. 4)
- The Operating Budget Ordinance Section 3 authorizes the city manager, upon written notice to the city controller, to transfer appropriations budgeted for one account classification or activity to another within any individual department or activity (Sec. 3. (2))
- The Capital Budget Ordinance Section 4 authorizes the city manager, upon written notice to the city controller, to transfer amounts from one project appropriation to another within the same fund (Sec. 4. (1))



Background

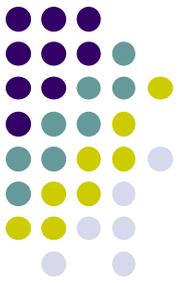
- Common causes for appropriation amendment include:
 - Unanticipated event
 - New initiative or need identified during a fiscal year
 - Pre-fund future obligation
 - Additional revenue offset additional expenditure
- Any increase in cost is supported by:
 - Reduction of other budgets
 - Use of excess/available revenues
- FY 2013-14 operating and capital budget ordinances were approved by the City Council on September 18, 2013.
 - An amendment is necessary to ensure compliance with the Charter and to ensure adequate departmental appropriations are available through September 30, 2014.



Process

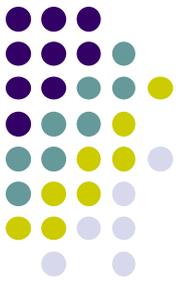
- Management closely monitors revenues and expenses throughout the fiscal year
 - Spending is adjusted to ensure there are revenues to cover projected costs
- Financial position is communicated to Council in monthly Financial Forecast Reports and included on BFA agenda each month
- Potential departmental over-runs and departmental under-runs are identified for adjustment in the ordinance
- Appropriation adjustments slightly exceed individual departments' end of year forecasts in July in order to establish slight contingency appropriations at department level
 - Allows for unforeseen expenses which may occur late in the fiscal year, after the approval of the amendment
 - Ensures compliance with the Charter

Budget Ordinance Amendments

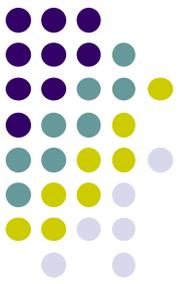


- General Fund appropriation redistribution between general fund departments is necessary from 8 departments with forecast under-runs to 10 departments with forecast or potential over-runs as shown in monthly Financial Forecast Reports and sent to BFA each month
 - Redistribution of about 0.5% or \$5.7m between General Fund departments.
 - Increases are needed primarily due to the emergency repair at central library, increased liability claim cost, and higher than anticipated costs in building maintenance and repair, software licenses, equipment, and overtime.
- General Fund appropriation increases are also needed because part of anticipated FY 2013-14 surplus is being allocated to pre-fund some of the needs in FY 2014-15 such as liability/claim fund and contingency reserve
- In accordance with Section 3(4) of the budget ordinance, salary and benefit appropriations are allocated throughout the year as needed for unplanned personnel costs, mainly for termination payments

Budget Ordinance Amendments



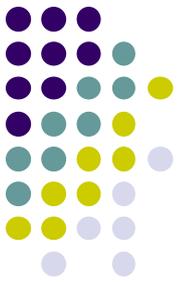
- Redistribution of appropriations is from the following departments: Court Services, Non-Departmental, Office of Financial Services, Office of Management Services, Street Lighting, Sustainable Development, Trinity Watershed Management, and Salary/Benefit Reserve
- General Fund departments with forecast or potential over-runs include:
 - Building Services – emergency repair at central library and additional contract service to address deferred building maintenance and unplanned repairs, including HVAC
 - City Attorney’s Office – increased compensation and one-time expense for renovation of City Hall L2 office/library
 - City Secretary’s Office – additional software maintenance cost and the installation of archives vault



Budget Ordinance Amendments

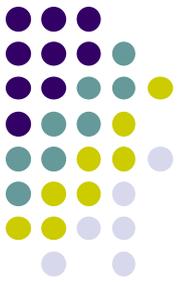
- General Fund departments with forecast or potential over-runs include (continued):
 - Fire – more overtime caused by higher than anticipated attrition/retirement and reduced 911 reimbursement
 - Human Resources – increased software license cost
 - Park and Recreation – additional contract instructor fees, security services, and bucket truck rental
 - Police – reduced 911 reimbursement
 - Sanitation – additional contract cost caused by the storm in December
 - Liability/claim fund – additional transfer required to meet liability funding requirements
 - Contingency Reserve – use of FY 2013-14 surplus to replenish reserve after using the fund for central library emergency repair and increase the fund to meet the FY 2014-15 increased reserve level

Budget Ordinance Amendments



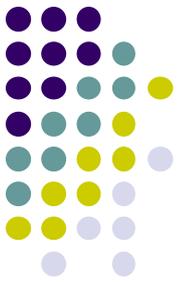
- Enterprise and Internal Services funds' appropriation adjustments are supported by increased revenues or available fund balances (3 funds) include:
 - Aviation – higher than anticipated airport rental revenue, and capital transfer for long term airport improvements
 - Convention and Event Services – more events and Hotel & Motel Tax than anticipated, and increased payment to DCVB, event costs, and transfer to capital construction fund for facility improvement needs
 - Equipment Service – increased cost for parts and implementation of the new GPS system

Budget Ordinance Amendments

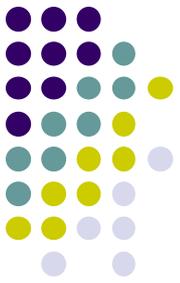


- Grant, Trust and Other funds' appropriation adjustments are supported by additional revenues that have become available during the fiscal year or available fund balances
 - Alvin E. Moore Trust – private donation for community sponsored events
 - Energy Emergency Assistant Fund – TXU energy aid to provide utility assistance to citizens

Budget Ordinance Amendments



- Capital Budget appropriation adjustments are necessary:
 - To reflect contract award schedules for projects mainly in flood protection and park facility propositions
 - To increase capital appropriations for Aviation, Convention and Event Service, and Stormwater Management

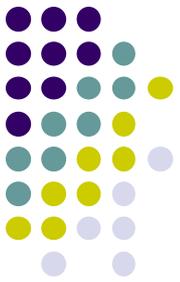


Next Step

- Seek Council approval of the attached ordinances amending the FY 2013-14 Operating and Capital budgets on the September 10th City Council Agenda

Appendix

- Attached is the budget ordinance approved by Council on September 18, 2013 with required adjustments indicated with underlines and strikethroughs



APPENDIX A

FY 2012-13 Budget Ordinances

8/28/2014

ORDINANCE NO. _____

An ordinance amending Ordinance No. 29146 (2013-2014 FY Operating Budget Appropriation Ordinance) to make certain adjustments to fund appropriations for fiscal year 2013-14 for the maintenance and operation of various departments and activities and to authorize the city manager to implement those adjustments; providing a saving clause; and providing an effective date.

WHEREAS, on September 18, 2013, the city council passed Ordinance No. 29146, which adopted the operating budget appropriation ordinance for fiscal year 2013-2014; and

WHEREAS, shortages and excesses in various department and activity appropriations have created a need to adjust those appropriations; and

WHEREAS, the city council is authorized in accordance with Chapter XI, Section 4, of the Dallas City Charter to transfer an unencumbered balance of an appropriation made for the use of one department, division, or purpose to any other department, division, or purpose, upon the written recommendation of the city manager; and

WHEREAS, the city council is authorized in accordance with Chapter XI, Section 5, of the Dallas City Charter to appropriate, from time to time, excess revenues of the city to such uses as will not conflict with any uses for which such revenues specifically accrued; Now, therefore,

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF DALLAS:

SECTION 1. That Section 1 of Ordinance No. 29146 (2013-2014 FY Operating Budget Appropriation Ordinance), passed by the city council on September 18, 2013, is amended by making adjustments to fund appropriations for fiscal year 2013-14 for maintenance and operation of various departments and activities, to read as follows:

“SECTION 1. That for the purpose of providing the funds to be expended in the budget for the fiscal year beginning October 1, 2013 and ending September 30, 2014, the available revenues of the city of Dallas are hereby appropriated for the maintenance and operation of the various city departments and activities as follows:

<u>DEPARTMENTS AND ACTIVITIES</u>	<u>PROPOSED</u> <u>2013-14</u>
Building Services	<u>25,709,329</u> [23,261,226]
Business Development and Procurement Services	2,654,466
City Attorney's Office	<u>14,455,624</u> [13,920,124]
City Auditor's Office	2,391,124
City Manager's Office	<u>1,595,962</u> [1,558,962]
City Secretary's Office	<u>1,847,647</u> [1,782,647]
Civil Service	2,125,772
Code Compliance	33,720,277
City Controller's Office	4,471,352
Court and Detention Services	<u>11,325,340</u> [11,400,340]
Elections	1,096,074
Fire	<u>221,717,768</u> [219,029,468]
Housing/Community Services	<u>11,372,504</u> [10,882,504]
Human Resources	<u>4,120,612</u> [4,079,802]
Independent Audit	919,253
Jail Contract - Lew Sterrett	8,713,637
Judiciary	3,527,767
Library	22,370,198
Mayor and Council	3,910,700
Non-Departmental	<u>38,455,424</u> [41,935,424]
Office of Cultural Affairs	16,916,038
Office of Economic Development	1,122,279
Office of Financial Services	<u>2,825,978</u> [2,885,978]
Office of Management Services	<u>5,567,818</u> [5,967,818]
Park and Recreation	<u>78,764,401</u> [78,614,401]
Police	<u>428,943,375</u> [426,401,375]
Public Works	7,120,506
Sanitation Services	<u>74,797,205</u> [74,399,205]
Street Lighting	<u>18,201,341</u> [19,201,341]
Street Services	61,742,328
Sustainable Development and Construction	<u>1,612,747</u> [1,787,747]
Trinity Watershed Management	<u>641,387</u> [661,387]
Contingency Reserve	<u>3,248,103</u> [400,000]
Salary and Benefits Reserve	<u>1,045,390</u> [2,340,000]
Liability/Claims Fund	<u>11,531,029</u> [5,088,372]

GENERAL FUND TOTAL *\$1,130,580,755 [~~\$1,118,399,892~~]

<u>GRANT FUNDS</u>	<u>PROPOSED</u> <u>2013-14</u>
<u>City Secretary's Office</u>	
Majestic Icon of Dallas (F386)	3,000 [2,700]
Storage Furniture for Dallas Municipal Archives (F402)	8,000
<u>Public Works</u>	
TCEQ 103 Air Monitoring Contract (F401)	67,587
TCEQ 105 Air Monitoring Contract (F388)	183,895
TCEQ Air Pollution Compliance Contract (S259)	525,117
TCEQ Rockwall Operating Contract (S261)	20,812
TCEQ Whole Air Sampling Contract (F393)	422,360
GRANT FUNDS TOTAL	<u>\$1,230,771</u> [\$1,230,471]

<u>TRUST FUNDS</u>	<u>PROPOSED</u> <u>2013-14</u>
<u>Communication and Information Services</u>	
Information Technology Equipment (0897)	500,921
<u>Convention and Event Services</u>	
Convention Center Hotel Tax Rebate Fund (0756)	9,066,200
Public Market Fund (0003)	930,000
<u>Equipment and Building Services</u>	
Fitness Center Fund (0323)	197,565
<u>Housing/Community Services</u>	
Alvin E. Moore Trust (0309)	17,000
Deerfield Housing Fund (0605)	450,000
Energy Emergency Assist Fund (0312)	66,300
MLK Center Trust (0305)	52,877
West Dallas Multipurpose Trust (0T04)	3,570
<u>Judiciary</u>	
Juvenile Case Manager Fund (0396)	309,863

* An increase to \$1,120,747,995 was previously approved by Resolution No. 13-1995.

<u>Library</u>	
Central Library Gifts and Donations (0214)	80,978
Kahn Fund (0208)	228,483
Meadows Fund (0734)	10,854
Parrill Estate Fund (0716)	3,004
<u>Office of Economic Development</u>	
Dallas Housing Finance Corporation (0068)	134,125
New Market Tax Credit (0065)	20,237
<u>Office of Management Services</u>	
WOWie Awards Fund (0794)	10,000
<u>Park and Recreation</u>	
Athletic Field Maintenance (0349)	336,187
Craddock Park Trust (0340)	43,876
Dallas Zoo Education Fund (0358)	141,359
Fair Park Special Maintenance (0329)	311,519
Ford Found Innovative Program (0T14)	102,740
Golf Improvement Trust (0332)	1,904,250
Grauwlyer Memorial E. Trust (0331)	5,699
Martin Weiss Endowment Fund (0333)	10,459
Outdoor Programs (0469)	116,000
Park Improvement Fund (0355)	33,084
Southern Skates (0327)	127,040
PKR Program Fund Tracking (0395)	1,303,018
White Rock Endowment Fund (0354)	7,557
W.W. Samuell Park Trust (0330)	581,128
<u>Police</u>	
Confiscated Monies - Federal (0412)	2,652,368
Confiscated Monies – State (0411)	1,641,615
Law Enforcement Officer Standard Education (0S1N)	229,962
Various Police Task Forces (0T69)	<u>956,530</u> [853,183]
<u>Street Services</u>	
Freeway Traffic Signals (0670)	315,638
<u>Sustainable Development and Construction</u>	
NAS Redevelopment Fund (0022)	700,134
TRUST FUNDS TOTAL	<u>\$23,602,140</u> [\$22,485,493]
GRANT AND TRUST FUNDS GRAND TOTAL	<u>\$24,832,911</u> [\$23,715,964]

<u>ENTERPRISE/INTERNAL SERVICE/OTHER FUNDS</u>	<u>PROPOSED 2013-14</u>
Aviation	66,852,583 [61,184,205]
Communication and Information Services:	
Information Technology	55,826,585
Radio Services	5,632,773
Convention and Event Services	75,606,836 [65,306,836]
Employee Benefits	1,338,724
Equipment Services	54,466,477 [54,211,753]
Express Business Center	3,811,690
Risk Management	2,441,059
Storm Water Drainage Management	55,011,250
Sustainable Development and Construction	25,262,223
Water Utilities	595,314,797
WRR - Municipal Radio	2,379,435
911 System Operations	19,758,165
 <u>ENTERPRISE/INTERNAL SERVICE/ OTHER FUNDS TOTAL</u>	 <u>\$963,702,597</u> [\$947,479,495]

SECTION 2. That Section 3 of Ordinance No. 29146 (2013-2014 FY Operating Budget Appropriation Ordinance), passed by the city council on September 18, 2013, is amended by making adjustments to fund appropriations for fiscal year 2013-14 for maintenance and operation of various departments and activities, to read as follows:

“SECTION 3. That the city manager is hereby authorized, upon written notice to the city controller, to make the following adjustments:

(1) Reduce the allowed expenditures of departments or activities if, in the judgment of the city manager, actual or probable receipts are less than the amount estimated and appropriated for expenditures.

(2) Transfer appropriations budgeted for one account classification or activity to another within any individual department or activity listed in Section 1.

(3) Transfer internal service fund equity from unanticipated excesses to contributing funds.

(4) Transfer appropriations from the Salary and Benefit Reserve to any individual department or activity listed in Section 1, to be used for salaries and benefits.

(5) Transfer funds, not to exceed \$20,221,639, from the Convention Center Operating Fund 0080, Department CCT, Unit 7840, Object 3870 to the 2009 Convention Center Debt Service Fund 0980, Department CCT, Unit P505, Revenue Source 9219 for the payment of debt service on Series 2009 Revenue Refunding and Improvement Bonds for improvements to the Dallas Civic Center Convention Complex.

(6) Transfer funds, not to exceed \$11,531,029 [~~\$5,088,372~~], from the General Fund 0001, Department BMS, Unit 1996, Object 3621 to the Liability Reserve Fund 0192, Department ORM, Unit 3890, Revenue Source 8525 for payment of small and large claims against the city.

(7) Transfer funds, not to exceed \$250,000, from the Municipal Radio Fund 0140, Department OCA, Unit 1068, Object 3690 to the Arts Endowment Fund 0371, Department OCA, Unit 6732, Revenue Source 9201 to support the arts.

(8) Transfer funds, not to exceed \$10,200,000, to the General Fund 0001, Department BMS, Unit 1995, Revenue Source 9201 from the Sports Arena Lease Fund 0A71, Department CCT, Unit 8851, Object 3690 to support general fund operations.

(9) Transfer funds, not to exceed \$22,970,000, from the Water Utilities Operating Fund 0100, Department DWU, Unit 7015, Object 3690 in the amounts not to exceed \$10,600,000 to the Public/Private Partnership Fund 0352, Department ECO, Unit P151, Revenue Source 8219 and \$12,370,000 to the

General Fund 0001, Department BMS, Unit 1991, Revenue Source 9201, as payment in lieu of taxes by the water utilities department to support economic initiatives of the city.

(10) Transfer funds, not to exceed \$1,000,000, from the General Fund 0001, Department SAN, Unit 3581, Object 3690 to the Sanitation Capital Improvement Fund 0593, Department SAN, Unit P309, Revenue Source 9201 for capital improvements for the McCommas Bluff Landfill.

(11) Transfer funds, not to exceed \$500,000, from the Information Technology Operating Fund 0198, Department DSV, Unit 1667, Object 3690 to the Information Technology Equipment Fund 0897, Department DSV, Unit 3717, Revenue Source 9201 for information technology servers, storage, and related software and hardware.

(12) Transfer funds, not to exceed \$930,000, from Public Market Fund 0003, Department CCT, Unit 8027, Object 3690 to the Farmer's Market Area Infrastructure Fund 0632, Department ECO, Unit 1737, Revenue Source 9201 for future improvements to the Farmer's Market Area.

(13) Transfer and administer gifts and bequests to the city in accordance with the terms and conditions accompanying the gifts or bequests and, for this purpose, the appropriation of donated amounts is hereby made.”

SECTION 3. That the city manager is hereby authorized, upon written notice to the city controller, to transfer funds to make the adjustments to appropriations set forth in this ordinance.

SECTION 4. That it is the intent of the city council, by passage of this ordinance, to appropriate the funds for the city departments and activities. No office or position is created by the appropriation.

SECTION 5. That Ordinance No. 29146 will remain in full force and effect, save and except as amended by this ordinance.

SECTION 6. That this ordinance will take effect immediately from and after its passage and publication in accordance with the provisions of the Charter of the City of Dallas, and it is accordingly so ordained.

APPROVED AS TO FORM:

WARREN M. S. ERNST, City Attorney

By _____
Assistant City Attorney

Passed _____

8/28/2014

ORDINANCE NO. _____

An ordinance amending Ordinance No. 29147 (2013-2014 FY Capital Budget Appropriation Ordinance) to make certain adjustments to fund appropriations for fiscal year 2013-14 for public improvements to be financed from bond funds and other revenues of the City of Dallas and to authorize the city manager to implement those adjustments; providing a saving clause; and providing an effective date.

WHEREAS, on September 18, 2013, the city council passed Ordinance No. 29147, which adopted the capital budget appropriation ordinance for fiscal year 2013-2014; and

WHEREAS, shortages and excesses in various project appropriations have created a need to adjust those appropriations and to establish new appropriations; and

WHEREAS, the city council is authorized in accordance with Chapter XI, Section 4, of the Dallas City Charter to transfer an unencumbered balance of an appropriation made for the use of one department, division, or purpose to any other department, division, or purpose, upon the written recommendation of the city manager; and

WHEREAS, the city council is authorized in accordance with Chapter XI, Section 5, of the Dallas City Charter to appropriate, from time to time, excess revenues of the city to such uses as will not conflict with any uses for which such revenues specifically accrued; Now, therefore,

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF DALLAS:

SECTION 1. That Section 2 of Ordinance No. 29147 (2013-2014 FY Capital Budget Appropriation Ordinance), passed by the city council on September 18, 2013, is amended by

making adjustments to fund appropriations for fiscal year 2013-14 for public improvements to be financed from bond funds and other revenues of the City of Dallas, to read as follows:

“SECTION 2. (a) That the following amounts are hereby appropriated

from the funds indicated for the projects listed in the FY 2013-14 Capital Budget:

CAPITAL FUNDS

From the Aviation Capital Construction Fund (0131)	<u>10,679,724</u> [5,125,843]
From the Capital Assessment Fund (L003)	621,542
From the Capital Construction Fund (0671)	5,180,000
From the Capital Gifts and Donations Fund (0530)	937,460
From the Cedars Tax Increment Financing District Fund (0033)	411,347
From the Cityplace Tax Increment Financing District Fund (0030)	101,726
From the City Center Tax Increment Financing District Fund (0035)	2,635,115
From the City Hall, City Service and Maintenance Facilities Fund (2T60)	6,783,659
From the Convention Center Capital Construction Fund (0082)	2,000,000
From the Cultural Arts Facilities Fund (2T49)	9,019
From the Cypress Waters Tax Increment Financing District Fund (0066)	70,448
From the Davis Garden Tax Increment Financing District Fund (0060)	213,529
From the Deep Ellum Tax Increment Financing District Fund (0056)	494,842

From the Design District Tax Increment Financing District Fund (0050)	2,378,290
From the Downtown Connection Tax Increment Financing District Fund (0044)	13,595,118
From the Economic Development and Housing Development Programs Fund (2U52)	13,750,000
From the Economic Development and Housing Development Programs Fund (2U53)	7,000,000
From the Farmers Market Tax Increment Financing District Fund (0036)	928,572
<u>From the Farmers Market Improvements Fund (1T40)</u>	<u>3,488,042*</u>
From the Flood Protection and Storm Drainage Facilities Improvement Fund (2U23)	<u>\$93,372,426</u> [91,962,225]
From the Fort Worth Avenue Tax Increment Financing District Fund (0058)	270,587
From the General Capital Reserve Fund (0625)	8,477,109
From the Land Acquisition under the Land Bank Program for the Development of Low and Moderate Single Family Homes Fund (2T10)	750,000
From the Library Facilities Improvement Fund (2T42)	2,984,184
From the Major and Citywide Park and Recreation Facilities Fund (3R00)	864
From the Major and Citywide Park and Recreation Facilities Fund (4R00)	453
From the Major and Citywide Park and Recreation Facilities Fund (5R00)	1,469

**** An increase to \$1,912,322 was previously approved by Resolution No. 14-1019.***

From the Major and Citywide Park and Recreation Facilities Fund (5R05)	63,464
From the Major and Citywide Park and Recreation Facilities Fund (6R00)	3,619
From the Major and Citywide Park and Recreation Facilities Fund (6R05)	179,132
From the Maple/Mockingbird Tax Increment Financing District Fund (0064)	468,206
From the Neighborhood Park, Playground, and Recreational Facilities Improvement Fund (0M05)	64
From the Neighborhood Park, Playground, and Recreational Facilities Improvement Fund (0N05)	136
From the Oak Cliff Gateway Tax Increment Financing District Fund (0034)	1,431,709
From the Park and Recreation Facilities Fund (2T00)	<u>5,600,771</u> [2,412,729]**
From the Park and Recreation Facilities Fund (6T00)	1,420
From the Park and Recreation Facilities Fund (7T00)	43,129
From the Park and Recreation Facilities Fund (8T00)	50,247
From the Park and Recreation Facilities Fund (9T00)	958,565
From the Park, Playground, Recreation and Community Facilities Improvement Fund (0P00)	514
From the Park, Playground, Recreation and Community Facilities Improvement Fund (1P00)	480
From the Park, Playground, Recreation and Community Facilities Improvement Fund (8P00)	1,149
From the Park, Playground, Recreation and Community Facilities Improvement Fund (9P00)	8,186
From the Public/Private Partnership Fund (0352)	10,600,000

**** An increase to \$3,448,042 was previously approved by Resolution No. 14-0452.**

From the Public Safety Facilities including Police Facilities, Fire Facilities, and Emergency Warning Systems Fund (2T33)	4,345,600
From the Skillman Corridor Tax Increment Financing District Fund (0052)	1,182,075
From the Southwestern Medical Tax Increment Financing District Fund (0046)	655,580
From the Sports Arena Tax Increment Financing District Fund (0038)	3,442,548
From the State-Thomas Tax Increment Financing District Fund (0032)	86,363
From the Storm Water Drainage Management Capital Construction Fund (0063)	<u>11,527,935</u> [9,027,935]
From the Street and Transportation Improvement Fund (2T22)	67,318,104***
From the Street and Transportation Improvement Fund (2U22)	40,030,272
From the Transit Oriented Development Tax Increment Financing District Fund (0062)	780,507
From the Trinity River Corridor Project Fund (2P14)	18,092,847
From the Vickery Meadow Tax Increment Financing District Fund (0048)	1,471,663
From the Wastewater Capital Construction Fund (0103)	12,130,000
From the Wastewater Capital Improvement Fund (0116)	42,200,000
From the Wastewater Capital Improvement Fund (1180)	19,000,000

***** A decrease to \$1,912,322 was previously approved by Resolution No. 14-1019. This ordinance restores the appropriation to the amount approved by Ordinance 29147.**

From the Wastewater Capital Improvement Fund (2116)	20,535,000
From the Water and Wastewater Public Art Fund (0121)	233,000
From the Water Capital Construction Fund (0102)	25,449,000
From the Water Capital Improvement Fund (0115)	<u>26,287,000</u> [126,287,000]
From the Water Capital Improvement Fund (1170)	51,278,000
<u>From the Water Capital Improvement Fund (2115)</u>	<u>\$100,000,000</u>
From the Woodall Rodgers Development Fund (WR06)	29,137
From the 2014 Master Lease - Equipment Fund (ML14)	28,062,526
<u>From the 1995 General Obligation Bond Refunding Fund (0L99)</u>	<u>107,914</u>
<u>From the 1995 General Obligation Bond Refunding Fund (0M99)</u>	<u>36,794</u>
<u>From the 1995 General Obligation Bond Refunding Fund (0N99)</u>	<u>347,866</u>
<u>From the 1995 General Obligation Bond Refunding Fund (0Y99)</u>	<u>129</u>
<u>From the 1997 Certificates of Obligation Arbitrage Rebate Fund (0557)</u>	<u>75</u>
<u>From the 1998 General Obligation Bond Arbitrage Rebate Fund (8P99)</u>	<u>254,710</u>
<u>From the 1999 General Obligation Bond Arbitrage Rebate Fund (9P99)</u>	<u>337,560</u>

<u>From the 2000 Certificates of Obligation Arbitrage Rebate Fund (0537)</u>	95,809
<u>From the 2000 General Obligation Bond Arbitrage Rebate Fund (0P99)</u>	41,266
<u>From the 2005 Certificates of Obligation Arbitrage Rebate Fund (0596)</u>	16,385
<u>From the 2010 General Obligation Pension Bond Refunding Fund (0630)</u>	24,716
<u>From the 2010 General Obligation Bond Refunding Fund (0631)</u>	238,038
<u>From the 2012 General Obligation Bond Refunding Fund (0634)</u>	92,946
<u>From the 2013 General Obligation Bond Refunding Fund (0674)</u>	185,123
<u>From the Equipment Acquisition Note Arbitrage Rebate Fund (0518)</u>	1,672
<u>From the Equipment Acquisition Note Arbitrage Rebate Fund (0527)</u>	22,008
<u>From the Equipment Acquisition Note Arbitrage Rebate Fund (0546)</u>	13,461
<u>From the Equipment Acquisition Note Arbitrage Rebate Fund (0548)</u>	72
<u>From the Equipment Acquisition Note Arbitrage Rebate Fund (0594)</u>	21
<u>From the Equipment Acquisition Note Arbitrage Rebate Fund (0597)</u>	132,366
CAPITAL FUNDS TOTAL	<u>\$672,632,404</u> [\$654,243,307]

(b) That the following amounts are hereby appropriated from the funds indicated for payment of the FY 2013-14 Debt Service Budget:

DEBT SERVICE FUNDS

From the General Obligation Debt Service Fund (0981)	234,511,248
--	-------------

DEBT SERVICE FUNDS TOTAL	\$234,511,248
---------------------------------	----------------------

(c) That these appropriations and all previous appropriated funds for these projects remain in force until each project is completed or terminated.

(d) That the appropriations listed in Subsections (a) and (b) may be increased by city council resolution upon the recommendation of the city manager.”

SECTION 2. That Section 4 of Ordinance No. 29147 (2013-2014 FY Capital Budget Appropriation Ordinance), passed by the city council on September 18, 2013, is amended by making adjustments to fund appropriations for fiscal year 2013-14 for public improvements to be financed from bond funds and other revenues of the City of Dallas, to read as follows:

“SECTION 4. That the city manager is authorized upon written notice to the city controller to make the following adjustments:

(1) Transfer amounts from one project appropriation to another within the same fund, provided that the total appropriation for each fund is not exceeded by this action.

(2) Decrease appropriation of any fund described in Section 2 to reduce expenditures within the fund when, in the judgment of the city manager, actual or probable receipts are less than the amount estimated and appropriated for expenditures.

(3) Transfer funds, not to exceed \$1,485,000, to the General Fund 0001, in the amounts of \$30,000 from the Cityplace Tax Increment Financing District Fund 0030; \$15,000 from the State-Thomas Tax Increment Financing

District Fund 0032; \$75,000 from the Cedars Tax Increment Financing District Fund 0033; \$55,000 from the Oak Cliff Gateway Tax Increment Financing District Fund 0034; \$120,000 from the City Center Tax Increment Financing District Fund 0035; \$100,000 from the Farmers Market Tax Increment Financing District Fund 0036; \$120,000 from the Sports Arena Tax Increment Financing District Fund 0038; \$225,000 from the Downtown Connection Tax Increment Financing District Fund 0044; \$50,000 from the Southwestern Medical Tax Increment Financing District Fund 0046; \$75,000 from the Vickery Meadow Tax Increment Financing District Fund 0048; \$75,000 from the Design District Tax Increment Financing District Fund 0050; \$75,000 from the Skillman Corridor Tax Increment Financing District Fund 0052; \$50,000 from the Deep Ellum Tax Increment Financing District Fund 0056; \$100,000 from the Fort Worth Avenue Tax Increment Financing District Fund 0058; \$100,000 from the Davis Garden Tax Increment Financing District Fund 0060; \$100,000 from the Transit Oriented Development Tax Increment Financing District Fund 0062; \$50,000 from the Maple/Mockingbird Tax Increment Financing District Fund 0064; and \$70,000 from the Cypress Waters Tax Increment Financing District Fund 0066, for reimbursement of tax increment financing administration costs.

(4) Transfer funds, not to exceed \$100,000, to the General Fund 0001, in the amounts of \$75,000 from the Neighborhood Park, Playground, and Recreational Facilities Improvement Fund 6R05 and \$25,000 from the Park and Recreation Facilities Fund 8T00, for reimbursement as needed for engineering,

project coordination, inspection, survey, and other activities associated with the implementation of the 2003 and 2006 bond programs.

(5) Transfer funds, not to exceed \$660,901, to the General Fund 0001, from the Trinity River Corridor Project Fund 6P14, for reimbursement as needed for engineering, project coordination, inspection, survey, and other activities associated with the implementation of the 1998 bond program.

(6) Transfer funds, not to exceed \$54,812,000 [~~\$37,812,000~~] from the Water Utilities Operating Fund 0100, in the amounts of \$33,949,000 [~~\$25,449,000~~] to the Water Capital Construction Fund 0102; \$20,630,000 [~~\$12,130,000~~] to the Wastewater Capital Construction Fund 0103; and \$233,000 to the Water and Wastewater Public Art Fund 0121, for projects listed in the FY 2013-14 Capital Budget.

(7) Transfer funds, not to exceed \$4,962,497, to the General Obligation Debt Service Fund 0981 from the Storm Water Drainage Management Operating Fund 0061 for payment of the 2004 and 2005 Certificates of Obligation for compliance with the municipal separate sewer system (MS4) permit, and the 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2007A, 2008, 2010, and 2012 general obligation bonds for flood protection and storm drainage facilities.

(8) Transfer funds, not to exceed \$7,500,000 [~~\$5,000,000~~], from the Storm Water Drainage Management Operating Fund 0061 to the Storm Water Drainage Management Capital Construction Fund 0063, for projects listed in the FY 2013-14 Capital Budget.

(9) Transfer funds, not to exceed \$3,404,093, to the General Obligation Debt Service Fund 0981 from the General Fund 0001 for payment of the 2010 Equipment Acquisition Notes and the 2010 Certificates of Obligation for sanitation collection and fleet replacement and for payment of the 2003 General Obligation Bonds for flood protection and storm drainage facilities for the McCommas Bluff Landfill.

(10) Transfer funds, not to exceed \$1,174,782, to the General Obligation Debt Service Fund 0981 from the Information Technology Operating Fund 0198 for payment of the 2010 Certificates of Obligation for technology enhancements.

(11) Transfer funds, not to exceed \$90,459, to the General Obligation Debt Service Fund 0981 from the Fleet Services Fund 0196 for payment of the 2010 Certificates of Obligation for fleet replacement.

(12) Transfer funds, not to exceed \$922,103, to the General Obligation Debt Service Fund 0981 from the Courts Technology Fund 0401 for payment of the 2010 Equipment Acquisition Notes for the court case management system.

(13) Transfer funds, not to exceed \$3,297,109, to the General Fund 0001 from the General Capital Reserve Fund 0625 for the purpose of general fund operating and maintenance costs.

(14) Transfer funds, not to exceed \$5,180,000, to the Capital Construction Fund 0671 from the General Capital Reserve Fund 0625 for the purpose of capital improvements to and maintenance and repair of city facilities.

(15) Transfer funds, not to exceed \$10,679,724 [~~\$5,125,843~~], from the Aviation Operating Fund 0130 to the Aviation Capital Construction Fund 0131 for projects listed in the FY 2013-14 Capital Budget.

(16) Transfer funds, not to exceed \$1,493,276, to the General Obligation Debt Service Fund 0981 from the Convention Center Operating Fund 0080 for payment of the 2008 Certificates of Obligation for the acquisition of land for the convention center hotel development project.

(17) Transfer funds, not to exceed \$3,150,000, from the Convention Center Operating Fund 0080 to the Convention Center Capital Construction Fund 0082 for projects listed in the FY 2013-14 Capital Budget.

(18) Transfer funds, not to exceed \$31,625,955.10, to the General Obligation Debt Service Fund 0981 from any general government, internal service, or enterprise fund incurring civilian payroll costs based on the pro-rata allocation of the actual civilian payroll costs incurred during fiscal year 2013-14 for payment of debt service on the Pension Obligation Bonds Series 600, 601, and 632.”

(19) Transfer funds, not to exceed \$1,515,896, to the General Obligation Debt Service Fund 0981 from unspent proceeds related to the cost of issuance of General Obligation Bonds Series 631, 632, 637, and 638B from Funds 0634, 0674, 0630, and 0631 and from the unspent balances of Arbitrage Rebate Funds 056B, 0594, 0518, 0546, 0596, 0548, 0527, 0P99, 0537, 0597, 8P99, 0L99, 0557, 0Y99, 0M99, 9P99, and 0N99.”

SECTION 3. That the city manager is hereby authorized, upon written notice to the city controller, to transfer funds to make the adjustments to appropriations set forth in this ordinance.

SECTION 4. That Ordinance No. 29147 will remain in full force and effect, save and except as amended by this ordinance.

SECTION 5. That this ordinance will take effect immediately from and after its passage and publication in accordance with the provisions of the Charter of the City of Dallas, and it is accordingly so ordained.

APPROVED AS TO FORM:

WARREN M. S. ERNST, City Attorney

By _____
Assistant City Attorney

Passed _____

Memorandum



CITY OF DALLAS

Date: August 29, 2014

To: Members of the Budget, Finance and Audit Committee: Jerry R. Allen (Chair), Jennifer S. Gates (Vice Chair), Tennell Atkins, Sheffie Kadane, Philip T. Kingston

Subject: **Upcoming Agenda Item: Ordinance Amending Chapter 18 of the Dallas City Code for FY 2014-15**

On September 17, 2014, Council will consider an agenda item to update the sanitation residential fees in Chapter 18, Section 18-9, as part of the proposed FY 2014-15 budget adoption. In addition to these changes, there is also a proposed change to Section 18-11 (c) (4) related to the City's disposal service contracts.

The City offers discounted disposal service contracts, with reduced rates for commercial haulers that guarantee the disposal of a specified quantity of solid waste at the landfill annually. These contracts provide competitive rates to our volume contract customers; as well as help the City plan for annual operational needs and future waste cell construction.

Contract customers generate over \$6.5 million in revenue annually representing approximately 37% of the annual landfill revenues.

Section 18-11 (c) (4) currently requires the City to calculate and apply a Consumer Price Index (CPI) increases annually for our contract customers. Staff recommends amending this provision to allow a CPI increase, but only if there is an equal or greater increase to the general gate rate at the McCommas Bluff Landfill for the next fiscal year starting October 1st. This will allow staff to provide consistent rate adjustments for contract customers.

Attached is a copy of the proposed ordinance language change.

Please contact me if you need additional information.



Forest E. Turner
Assistant City Manager

[Attachment]

Cc: Honorable Mayor and Members of the Dallas City Council
A.C. Gonzalez, City Manager
Warren M.S. Ernst, City Attorney
Craig D. Kinton, City Auditor
Rosa A. Rios, City Secretary
Daniel F. Solis, Administrative Judge
Ryan S. Evans, First Assistant City Manager
Jill A. Jordan, P.E., Assistant City Manager

Joey Zapata, Assistant City Manager
Charles M. Cato, (I) Assistant City Manager
Theresa O'Donnell, (I) Assistant City Manager
Jeanne Chipperfield, Chief Financial Officer
Sana Syed, Public Information Officer
Elsa Cantu, Assistant to the City Manager – Mayor & Council

The FY 2014-15 Fee Ordinance will include the following provision:

SECTION X. That Paragraph (4) of Subsection (c) of Section 18-11, "Specifying Charges for Disposal of Solid Waste Materials," of Chapter 18, "Municipal Solid Wastes," of the Dallas City Code, as amended, is amended to read as follows:

"(4) Payment of the disposal service charge under a disposal service contract will be calculated in accordance with the terms of the contract and this subsection. The initial disposal service charge for each solid waste disposal contract entered into pursuant to this subsection will be the disposal service charge in effect under Subsection (b)(2) on the date the contract is executed. On October 1 of each calendar year, the disposal service charge ~~will~~ may be increased by the percent change, if any, between the June consumer price index for the current calendar year and the June consumer price index for the prior calendar year, except that the annual increase in the disposal service charge may not exceed six percent during any calendar year. The percent change will be determined by the director using The Consumer Price Index for All Urban Consumers (CPI-U) for the South Region for All Items, 1982-84=100, published by the United States Department of Labor, Bureau of Labor Statistics. This Consumer Price Index adjustment to the disposal service charge will only be applied if there is an equal or greater percentage increase in the gate rate for the next fiscal year. The contractor must pay the disposal service charge on a monthly basis. At the end of each contract year, the director of sanitation shall perform a reconciliation to determine the actual tonnage of solid waste disposed of at the landfill under the contract in that contract year and to make any adjustments to the amounts finally owed by the contractor."

Memorandum



CITY OF DALLAS

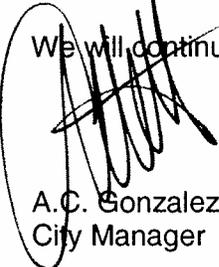
DATE August 29, 2014
TO The Honorable Mayor and Members of the City Council
SUBJECT Financial Forecast Report

The FY 2013-14 Financial Forecast Report based on information through July 2014 is attached and provided for your information. This report reflects an amended General Fund budget based on Council's approved use of contingency reserve funds by CR# 13-1995 on November 12, 2013.

For FY 2013-14, General Fund revenues are projected to be \$13.0m above budget and expenditures are projected to be \$7.7m above budget. This results in forecast revenues being in excess of forecast expenditures by \$5.3m.

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

We will continue to closely monitor revenues and expenditures and keep you informed.


A.C. Gonzalez
City Manager

Attachment

c: Ryan S. Evans, First Assistant City Manager
Jill A. Jordan, P.E., Assistant City Manager
Forest Turner, Assistant City Manager
Joey Zapata, Assistant City Manager
Charles M. Cato, Interim Assistant City Manager
Theresa O' Donnell, Interim Assistant City Manager
Jeanne Chipperfield, Chief Financial Officer
Jack Ireland, Director, Office of Financial Services

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

<u>ITEM</u>	<u>BUDGET</u>	<u>YEAR TO DATE</u>	<u>YEAR-END FORECAST</u>	<u>BUDGET VS FORECAST VARIANCE</u>
Revenues	\$1,120,748	\$955,532	\$1,133,760	\$13,012
Expenditures	\$1,120,748	\$878,691	\$1,128,455	\$7,707
Net Excess of Revenues Over Expenditures/Transfers	<u>\$0</u>	<u>\$76,842</u>	<u>\$5,305</u>	<u>\$5,305</u>

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

GENERAL FUND

Revenues

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

Expenditures

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

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

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

PROPRIETARY FUNDS

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

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

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

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

DEPARTMENT	BUDGET	EXPENDITURES YEAR TO DATE	YEAR-END FORECAST	BUDGET VS FORECAST VARIANCE
Building Services	\$25,609	\$22,055	\$25,669	\$59
Business Dev/Procurement Svcs	\$2,654	\$1,940	\$2,650	(\$4)
City Attorney's Office	\$14,106	\$11,637	\$14,409	\$304
City Auditor's Office	\$2,391	\$1,868	\$2,370	(\$21)
City Controller's Office	\$4,471	\$3,514	\$4,449	(\$22)
City Manager's Office	\$1,596	\$1,239	\$1,596	(\$0)
City Secretary's Office	\$1,783	\$1,383	\$1,842	\$59
Civil Service	\$2,126	\$1,463	\$2,075	(\$51)
Code Compliance	\$33,720	\$24,669	\$33,372	(\$348)
Court Services	\$11,400	\$8,315	\$11,250	(\$150)
Elections	\$1,096	\$69	\$1,096	\$0
Fire	\$219,068	\$177,806	\$221,046	\$1,978
Housing	\$11,373	\$9,257	\$11,356	(\$16)
Human Resources	\$4,114	\$3,256	\$4,119	\$5
Independent Audit	\$919	\$0	\$919	\$0
Jail Contract - Lew Sterrett	\$8,714	\$8,714	\$8,714	\$0
Judiciary	\$3,528	\$1,643	\$3,406	(\$121)
Library	\$22,370	\$17,742	\$22,370	\$0
Management Services	\$5,968	\$5,571	\$5,227	(\$740)
Mayor and Council	\$3,911	\$3,046	\$3,888	(\$22)
Non-Departmental	\$41,445	\$30,722	\$38,360	(\$3,085)
Office of Cultural Affairs	\$16,916	\$14,177	\$16,909	(\$7)
Office of Economic Development	\$1,122	\$1,122	\$1,122	\$0
Office of Financial Services	\$2,886	\$1,871	\$2,753	(\$133)
Park and Recreation	\$78,614	\$67,319	\$78,617	\$3
Police	\$426,401	\$340,119	\$428,432	\$2,031
Public Works	\$7,121	\$7,121	\$6,993	(\$128)
Sanitation Services	\$74,399	\$53,450	\$74,681	\$282
Street Lighting	\$19,201	\$13,473	\$18,118	(\$1,083)
Street Services	\$61,742	\$41,723	\$61,730	(\$12)
Sustainable Dev/Construction	\$1,788	\$1,820	\$1,525	(\$262)
Trinity Watershed Management	\$661	\$587	\$564	(\$97)
RESERVES AND TRANSFERS				
Contingency Reserve	\$400	\$0	\$3,248	\$2,848
Liability/Claim Fund	\$5,088	\$0	\$11,531	\$6,443
Salary and Benefit Reserve	\$2,045	\$0	\$2,045	\$0
TOTAL EXPENDITURES	\$1,120,748	\$878,691	\$1,128,455	\$7,707

PROPRIETARY FUNDS
FORECAST OF FY 2013-14 REVENUES AND EXPENDITURES
AS OF JULY 31, 2014
(000s)

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

PROPRIETARY FUNDS
FORECAST OF FY 2013-14 REVENUES AND EXPENDITURES
AS OF JULY 31, 2014
(000s)

DEPARTMENT	BUDGET	REVENUES AND EXPENDITURES YEAR TO DATE	YEAR-END FORECAST	BUDGET VS FORECAST VARIANCE
Equipment Services				
Revenues	\$54,212	\$34,104	\$54,212	\$0
Expenses	\$54,212	\$40,973	\$54,211	(\$1)
Net Excess of Revenues Over Expenses/Transfer	<u>\$0</u>	<u>(\$6,870)</u>	<u>\$1</u>	<u>\$1</u>
Express Business				
Revenues	\$4,117	\$2,884	\$3,973	(\$143)
Expenses	\$3,812	\$2,750	\$3,812	(\$0)
Net Excess of Revenues Over Expenses/Transfer	<u>\$305</u>	<u>\$134</u>	<u>\$162</u>	<u>(\$143)</u>

OTHER FUNDS
FORECAST OF FY 2013-14 REVENUES AND EXPENDITURES
AS OF JULY 31, 2014
(000s)

DEPARTMENT	BUDGET	REVENUES AND EXPENDITURES YEAR TO DATE	YEAR-END FORECAST	BUDGET VS FORECAST VARIANCE
Employee Benefits	\$1,339	\$526	\$1,121	(\$218)
Risk Management	\$2,441	\$1,483	\$2,436	(\$5)
9-1-1 System Operations				
Revenues	\$14,046	\$10,322	\$12,977	(\$1,070)
Expenses	\$19,758	\$12,125	\$15,522	(\$4,236)
Net Excess of Revenues Over Expenses/Transfer	<u>(\$5,712)</u>	<u>(\$1,804)</u>	<u>(\$2,546)</u>	<u>\$3,166</u>
Storm Water Drainage				
Revenues	\$50,111	\$41,789	\$50,287	\$176
Expenses	\$55,011	\$32,204	\$54,715	(\$297)
Net Excess of Revenues Over Expenses/Transfer	<u>(\$4,900)</u>	<u>\$9,586</u>	<u>(\$4,427)</u>	<u>\$473</u>

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

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

CONTINGENCY RESERVE STATUS

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

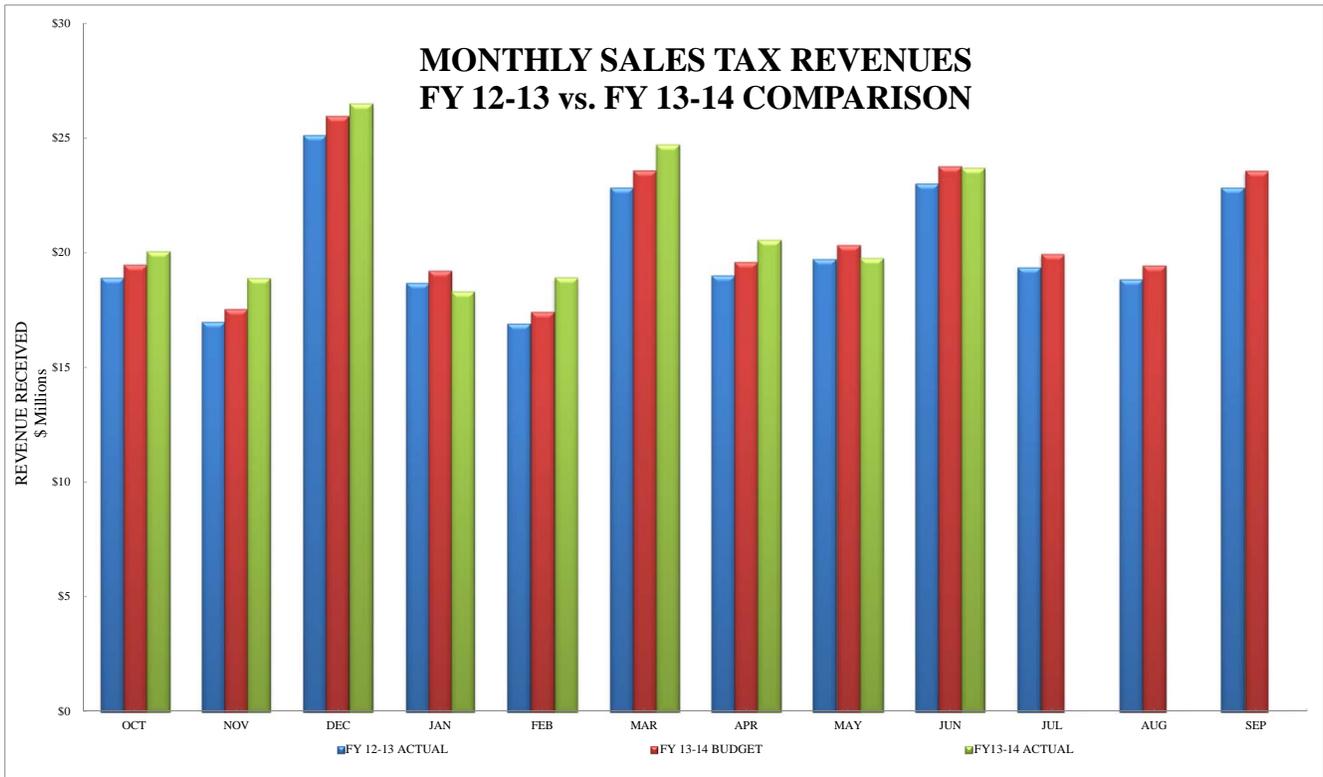
LIABILITY/CLAIMS FUND

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

SALES TAX

as of June 2014

	ACTUAL FY 2012-13	BUDGET FY 2013-14	ACTUAL FY 2013-14	YTD VARIANCE FY 13-14 ACT. VS. FY 12-13 ACT.		YTD VARIANCE FY 13-14 ACTUAL VS. BUDGET	
				DOLLARS	PERCENT	DOLLARS	PERCENT
OCT	\$18,909,571	\$19,469,547	\$20,061,677	\$1,152,106	6.1%	\$592,130	3.0%
NOV	16,954,555	17,498,613	18,852,710	1,898,155	11.2%	1,354,097	7.7%
DEC	25,113,531	25,940,249	26,481,621	1,368,090	5.4%	541,372	2.1%
JAN	18,640,007	19,175,626	18,271,632	(368,375)	-2.0%	(903,994)	-4.7%
FEB	16,860,157	17,384,976	18,878,147	2,017,990	12.0%	1,493,171	8.6%
MAR	22,819,012	23,570,356	24,696,838	1,877,826	8.2%	1,126,482	4.8%
APR	18,991,012	19,570,345	20,532,409	1,541,397	8.1%	962,064	4.9%
MAY	19,720,602	20,330,987	19,772,367	51,765	0.3%	(558,620)	-2.7%
JUN	23,000,521	23,756,265	23,681,808	681,287	3.0%	(74,457)	-0.3%
JUL	19,328,989	19,924,006					
AUG	18,805,897	19,406,369					
SEP	22,802,286	23,537,667					
TOTAL	\$241,946,140	\$249,565,006	\$191,229,209	\$10,220,241	5.6%	\$4,532,245	2.4%



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

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

* Based on Actual FY 2011-12 year end revenues

** Estimates based on revenues through August 2013

*** Estimates based on revenues through July 2014

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

<u>DEPARTMENT</u>	<u>FY 2011-12</u>			<u>FY 2012-13</u>			<u>FY 2013-14</u>		
	<u>FINAL BUDGET</u>	<u>YEAR TO DATE</u>	<u>YEAR-END ACTUAL*</u>	<u>FINAL BUDGET</u>	<u>YEAR TO DATE</u>	<u>YEAR-END FORECAST**</u>	<u>AMENDED BUDGET</u>	<u>YEAR TO DATE</u>	<u>YEAR-END FORECAST***</u>
Building Services	\$18,180	\$14,832	\$18,083	\$22,602	\$17,229	\$22,599	\$25,609	\$22,055	\$25,669
Business Dev/Procurement Svcs	\$2,116	\$1,672	\$2,086	\$2,410	\$1,788	\$2,403	\$2,654	\$1,940	\$2,650
City Attorney's Office	\$10,754	\$8,513	\$10,741	\$12,915	\$10,437	\$12,888	\$14,106	\$11,637	\$14,409
City Auditor's Office	\$2,067	\$1,659	\$2,030	\$2,180	\$1,663	\$2,085	\$2,391	\$1,868	\$2,370
City Controller's Office	\$3,613	\$3,007	\$3,485	\$4,066	\$3,329	\$3,998	\$4,471	\$3,514	\$4,449
City Manager's Office	\$1,635	\$1,482	\$1,628	\$1,509	\$1,456	\$1,448	\$1,596	\$1,239	\$1,596
City Secretary's Office	\$1,514	\$1,193	\$1,500	\$1,758	\$1,432	\$1,718	\$1,783	\$1,383	\$1,842
Civil Service	\$1,459	\$1,115	\$1,374	\$1,829	\$1,407	\$1,821	\$2,126	\$1,463	\$2,075
Code Compliance	\$28,045	\$21,149	\$27,795	\$30,663	\$24,003	\$30,663	\$33,720	\$24,669	\$33,372
Court Services	\$10,693	\$7,989	\$10,666	\$10,854	\$8,178	\$10,918	\$11,400	\$8,315	\$11,250
Elections	\$1,239	\$75	\$1,133	\$1,120	\$1,001	\$1,119	\$1,096	\$69	\$1,096
Fire	\$206,958	\$173,066	\$206,691	\$207,275	\$175,998	\$205,922	\$219,068	\$177,806	\$221,046
Housing	\$8,097	\$7,881	\$8,076	\$9,516	\$8,875	\$9,502	\$11,373	\$9,257	\$11,356
Human Resources	\$3,491	\$2,675	\$3,151	\$3,752	\$3,083	\$3,710	\$4,114	\$3,256	\$4,119
Independent Audit	\$937	\$0	\$937	\$903	\$0	\$903	\$919	\$0	\$919
Jail Contract - Lew Sterrett	\$7,852	\$3,926	\$7,852	\$8,229	\$8,229	\$8,229	\$8,714	\$8,714	\$8,714
Judiciary	\$3,077	\$2,487	\$3,006	\$3,286	\$2,660	\$3,153	\$3,528	\$1,643	\$3,406
Library	\$18,462	\$14,656	\$18,111	\$20,295	\$15,734	\$20,147	\$22,370	\$17,742	\$22,370
Management Services	\$3,455	\$2,936	\$3,339	\$4,646	\$3,831	\$4,448	\$5,968	\$5,571	\$5,227
Mayor and Council	\$3,624	\$2,814	\$3,527	\$3,864	\$2,528	\$3,748	\$3,911	\$3,046	\$3,888
Non-Departmental	\$31,147	\$23,674	\$28,592	\$33,239	\$26,000	\$32,479	\$41,445	\$30,722	\$38,360
Office of Cultural Affairs	\$13,895	\$11,022	\$13,083	\$16,025	\$12,641	\$15,853	\$16,916	\$14,177	\$16,909
Office of Economic Development	\$657	\$627	\$647	\$760	\$1,152	\$760	\$1,122	\$1,122	\$1,122
Office of Financial Services	\$1,776	\$1,075	\$1,521	\$2,147	\$1,397	\$2,129	\$2,886	\$1,871	\$2,753
Park and Recreation	\$66,636	\$56,475	\$66,281	\$73,442	\$62,659	\$73,367	\$78,614	\$67,319	\$78,617
Police	\$399,406	\$315,803	\$398,795	\$402,252	\$333,759	\$401,923	\$426,401	\$340,119	\$428,432
Public Works	\$5,015	\$4,782	\$4,775	\$5,279	\$5,266	\$5,036	\$7,121	\$7,121	\$6,993
Sanitation Services	\$74,535	\$56,842	\$73,537	\$73,596	\$50,677	\$73,586	\$74,399	\$53,450	\$74,681
Street Lighting	\$18,084	\$14,269	\$16,979	\$18,318	\$14,578	\$18,082	\$19,201	\$13,473	\$18,118
Street Services	\$53,645	\$41,343	\$53,629	\$57,262	\$46,400	\$57,260	\$61,742	\$41,723	\$61,730
Sustainable Dev/Construction	\$1,204	\$1,264	\$1,004	\$1,238	\$1,322	\$1,199	\$1,788	\$1,820	\$1,525
Trinity Watershed Management	\$272	\$244	\$265	\$244	\$229	\$244	\$661	\$587	\$564
RESERVES AND TRANSFERS									
Contingency Reserve	\$1,663	\$0	\$1,663	\$200	\$0	\$200	\$400	\$0	\$3,248
Liability/Claim Fund	\$5,288	\$0	\$5,288	\$3,630	\$0	\$3,630	\$5,088	\$0	\$11,531
Salary and Benefit Reserve	\$2,295	\$0	\$0	\$0	\$0	\$773	\$2,045	\$0	\$2,045
EXPENDITURES	\$1,012,786	\$800,550	\$1,001,271	\$1,041,303	\$848,942	\$1,037,945	\$1,120,748	\$878,691	\$1,128,455

* Based on Actual FY 2011-12 year end expenditures

**Estimates based on expenditures through August 2013

*** Estimates based on expenditures through July 2014