

Memorandum

RECEIVED

2015 MAY 15 AM 10: 57

CITY SECRETARY
DALLAS, TEXAS



DATE May 15, 2015

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

Monday, May 18, 2015, 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 April 20, 2015 Budget, Finance & Audit Committee meeting
2. St. Mark's School of Texas
Tax-Exempt Loan Issuance TEFRA Approval Jeanne Chipperfield
Chief Financial Officer
3. School Bus Arm Safety Program Larry Duncan, President, Board of Trustees
Rick Sorrells, Superintendent
Dallas County Schools
4. Designation of Administrative Hearing Officers Mary Nix, Assistant Director
Public Works Department
5. Office of the City Auditor
Preliminary Fiscal Year 2016 Budget Proposal Craig D. Kinton
City Auditor
6. Office of the City Auditor
Fiscal Year 2015 Third Quarter Update Craig D. Kinton
City Auditor

FYI

7. Upcoming Agenda Item: External Auditing Service Contract Award
8. Upcoming Agenda Item: Supplemental Agreement to Increase the Service Contract for Dallas Morning News Official Notices and City Advertising
9. Upcoming Agenda Item: Heating, Ventilation and Air Conditioning System Repair Service Contract
10. Upcoming Agenda Items: Pump Overhaul and Repair Service Contract, Pumps and Parts Master Agreement
11. Upcoming Agenda Item: Elm Fork Water Treatment Plant - Residuals Basin Site Cleaning and Rehabilitation
12. March 2015 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

Joey Zapata, Assistant City Manager
Mark McDaniel, Assistant City Manager
Eric D. Campbell, Assistant City Manager
Jeanne Chipperfield, Chief Financial Officer
Forest E. Turner, Chief Wellness 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: 4.20.2015

Convened: 1:07 pm

Adjourned: 2:45 pm

Committee Members Present:

Jerry R. Allen, Chair
Sheffie Kadane

Jennifer S. Gates, Vice-Chair
Philip T. Kingston

Tennell Atkins

Committee Members Absent:

N/A

Other Council Members Present:

N/A

Staff Present:

Jeanne Chipperfield
Craig Kinton
Nick Fehrenbach
Margaret Wright

Edward Scott
Lance Sehorn
Mike Frosch
Doug Shelton

Robert Sims
Jack Ireland
Zarin Gracey
Michelle Charnoski

Mark McDaniel
Donna Lowe
Filicia Hernandez

Richard Soto
Stephanie Cooper
Sheila Delgado

Others Present:

Kevin Kemp, Audit Partner, BKD CPA's & Advisors
James Nowlin, CEO, Excel Global Partners
Michelle Brekken, Partner, BKD CPA's & Advisors
David Coleman, Audit Director, BKD CPA's & Advisors
Rachel Ormsby, Senior Associate II, BKD CPA's & Advisors
David Hernandez, Senior Associate, BKD CPA's & Advisors
Synetra Richards, Senior Associate, BKD CPA's & Advisors
Kevin Smith, Engagement Partner, Crowe Horwath
Dickie Heathcott, Managing Partner, Crowe Horwath
Jim Stempak, IT-Principal, Crowe Horwath
Michelle Buss, Senior Manager, Crowe Horwath
Michael Fisk, IT-Manager, Crowe Horwath
Reshoo Patel, In-Charge Senior, Crowe Horwath
Wayne McConnell, Managing Partner, McConnell & Jones, LLP
Gregory Ellison, Partner, Banks, Finley, White & Co.
Thomas Jones, Partner, McConnell & Jones, LLP
Eric Ernest, Partner, McConnell & Jones, LLP

Dan Barron, Partner, Grant Thornton
Angela Dunlap, Partner, Grant Thornton
Craig Woodfield, Partner, Grant Thornton
Kirt Seale, Principal, Grant Thornton
Natalie Wood, Manager, Grant Thornton
Todd Herlin, Manager, Grant Thornton
Juliet Williams, Manager, Grant Thornton
Travis Hunter, Partner, KPMG
Manny Fernandez, Partner, KPMG
Bill Hanley, Partner, KPMG
Abdel Diawara, Manager, KPMG
Dan Serna, Owner, Serna & Associates
Diccy Thurman, Owner, Owens & Thurman
Reggie Hopkins, Owner, Hopkins & Associates
Thaland "Buddy" Logan, Owner, Logan & Associates
Jeff White, Partner, Banks, Finley, White & Co.

AGENDA:

1. Consideration of the April 6, 2015 Minutes

Presenter(s):

Information Only: _

Action Taken/Committee Recommendation(s):

A motion was made to approve the April 6, 2015 minutes. Motion passed unanimously.

Motion made by: Tennell Atkins

Motion seconded by: Sheffie Kadane

Budget, Finance & Audit Committee

Meeting Record- DRAFT

2. **Proposer Presentations: External Auditing Services**
(Questions/Answers with Proposers)

Presenter(s):

Kevin Kemp, Audit Partner, BKD CPA's & Advisors

James Nowlin, CEO, Excel Global Partners, BKD CPA's & Advisors

Kevin Smith, Engagement Partner, Crowe Horwath

Dan Barron, Partner, Grant Thornton

Travis Hunter, Partner, KPMG

Manny Fernandez, Partner, KPMG

Wayne McConnell, Managing Partner, McConnell & Jones/Banks, Finley, White & Co.

Information Only: X

Action Taken/Committee Recommendation(s):

N/A

3. **Atmos Energy Corporation: Dallas Annual Rate Review**

Presenter(s): Nick Fehrenbach, Manager of Regulatory Affairs, Office of Financial Services

Information Only: _

Action Taken/Committee Recommendation(s):

A motion was made to accept the negotiated rate increase settlement with Atmos Energy Corporation and forward to the City Council for consideration on Wednesday, May 13, 2015. Motion passed on a divided vote, with Councilmember Kingston voting in opposition.

Motion made by: Tennell Atkins

Motion seconded by: Sheffie Kadane

FYI

4. **Upcoming Agenda Item: Service Line Warranties of America Agreement**

Presenter(s):

Information Only: __

Action Taken/Committee Recommendation(s):

A motion was made to forward to the City Council for consideration on Wednesday, April 22, 2015. Motion passed unanimously.

Motion made by: Tennell Atkins

Motion seconded by: Jennifer S. Gates

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

Memorandum



DATE May 15, 2015

CITY OF DALLAS

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 St. Mark's School of Texas – Tax-Exempt Loan Issuance TEFRA Approval

On May 18, 2015 the Budget, Finance and Audit Committee will be briefed on the St. Mark's School of Texas – Tax-Exempt Loan Issuance TEFRA Approval. Briefing materials are attached for your review.

Please let me know if you need additional information.

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

Jeanne Chipperfield
Chief Financial Officer

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
Joey Zapata, Assistant City Manager
Mark McDaniel, Assistant City Manager
Eric D. Campbell, Assistant City Manager
Sana Syed, Public Information Officer
Elsa Cantu, Assistant to the City Manager

St. Mark's School of Texas Tax-Exempt Loan Issuance

Tax Equity and Fiscal Responsibility Act (TEFRA) Approval

**Budget, Finance and Audit Committee
May 18, 2015**

DISCUSSION MATERIALS

SUBJECT

- Authorize issuance of a tax-exempt loan by the Hackberry Cultural Education Facilities Finance Corporation in an amount not to exceed \$4,000,000 to benefit the St. Mark's School of Texas.
- The 2015 Loan will refinance a portion of the outstanding loan incurred in 2007.
- The 2007 Loan refinanced a portion of the bonds issued by the originally issued to finance certain educational facilities at the School. The original proceeds were used for the purpose of construction of an administrative building, gymnasium and parking.

BACKGROUND

- St. Mark's School is an independent, non-sectarian college preparatory day school for boys located at 10600 Preston Road in a Planned Development District # 264, Lot 1, track 3, block 5495.
- The School is accredited by the Independent Schools Association of the Southwest.
- Article 1528m, Texas Revised Civil Statutes (the "Act") allows institutions to borrow money through the issuance of bonds or loans. The Act specifies that schools may use "Cultural Education Finance Corporations" as a conduit to issue tax-exempt debt.
- Cultural Education Finance Corporations are created by cities for the purpose of financing facilities for cultural education or community benefit. Such Corporations have no taxing power, no police powers, and no powers of eminent domain. They are "conduit" financing agencies that issue debt typically with a loan agreement which is secured by revenues and/or property pledged from a non-profit institution.
- Cultural Education Finance Corporations may issue debt for facilities outside of their jurisdictions with permission from the governing body of the city where the school is located. Under the Internal Revenue Code, the School requires consent of the City of Dallas in order for

the loan to be incurred to qualify as tax-exempt obligation under the Internal Revenue Code. Also it is the desire of the School to have the loan issued by or on behalf of a community that has not issued more than \$10,000,000 in tax-exempt obligations in the calendar year, in order to attract proposals from banks who otherwise could not make a tax-exempt loan to the School.

- The City of Dallas is not being asked to make a loan, guarantee the credit of the School, or to provide funds or credit support for the financing in any manner. The loan will not be a debt or liability of the City and the City's name will not appear on the promissory note issued by the Issuer. This request is being made solely in order to comply with the Internal Revenue Code.

RECOMMENDATION

- Forward the St. Mark's School's request to the City Council, with a recommendation to approve an item on the May 27, 2015 City Council Agenda.

Memorandum



CITY OF DALLAS

DATE May 15, 2015

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 School Bus Arm Safety Program

On May 18, 2015 the Budget, Finance and Audit Committee will be briefed on the School Bus Arm Safety Program. The briefing will be presented by Larry Duncan, Board President, and Rick Sorrells, Superintendent of Dallas County Schools. The briefing is attached for your review.

Please let me know if you need additional information.

A handwritten signature in cursive script that reads "Eric D. Campbell".

Eric D. Campbell
Assistant City Manager

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
Joey Zapata, Assistant City Manager
Mark McDaniel, Assistant City Manager
Jeanne Chipperfield, Chief Financial Officer
Sana Syed, Public Information Officer
Elsa Cantu, Assistant to the City Manager

SCHOOL BUS ARM SAFETY PROGRAM



BRIEFING BY DALLAS COUNTY SCHOOLS
FOR THE BUDGET, FINANCE & AUDIT COMMITTEE
MAY 18, 2015



Larry Duncan, Board President
Rick Sorrells, Ed.D, Superintendent

Purpose of briefing

2

- Provide basic information about the program
- Show inter-agency relationship
- Update program progress



Dallas County Schools - Overview

3

Some of DCS Services

- DCS operates the 5th largest bus fleet in the US
- DCS transports approximately 75,000 children every day
- DCS has been in operation since 1855
- DCS has approximately 2,100 buses that operate out of 12 service centers
- Provides technology and internet access to districts in North Texas
- Provides psychology services to school districts
- Provides on-line professional development
- Provides 504 Workers Comp network
- Provides School Resource Officers to districts through Dallas Police Department
- Operates a biofuel plant to reduce costs of fuel and help the environment

Purpose of School-Bus Stop Arm

4

- **Protection of school children entering and exiting school buses**
 - Recognized as a concern across the nation: need to prevent injuries and danger to school children using school buses
 - 75,000 children ride Dallas County buses each day
 - Ages from pre-school to adult
 - Includes children with special needs (physical and mental)

- **Visual alert to the driving public**
 - Presents an immediate visual cue to stop before endangering kids
 - Bumper sticker on back of each bus (not required by ordinance)

WARNING:
This Vehicle Is Equipped with
Video and Stop Arm Cameras!

History and Background

- **State law:**
 - Texas Transportation Code – Title 7, Subtitle C, Chapter 545: Operation and Movement of Vehicles
 - Gives authority to cities to enforce state law
 - Section 545.066 states that passing a school bus is a misdemeanor offense with a fine of \$500 - \$1250 and possible license suspension

- **Dallas City Code:**
 - Article XX, Section 28-220, adopted May 2012
 - Establishes the program
 - Authorizes enforcement of state law with civil penalty
 - *Owner of a motor vehicle commits a civil offense by passing a stopped camera-enforced school bus displaying the visual signals required by Section 547.701 (c) and is liable for a civil fine. (Fine is \$300)*
 - Specifies what information must be on the citation
 - Gives authority to Police Officers to issue citations and enforce the law
 - Outlines the powers of the Hearing Officers
 - Allows for a final appeal to Municipal Court

History and Background

6

- **Enforcement of law by Dallas County Schools (DCS)**
 - **Interlocal agreement of May 2012** (Council Resolution 12-1388) Extended in May 2015
 - **Stipulates that DCS conduct enforcement by:**
 - Installing and operating bus video equipment
 - Designating officers to review video and enforce code
 - Citing offenders, notifying them, and providing video proof
 - Collecting fines and penalties
 - Providing administrative support and customer service
 - Providing testimony of violations when appealed

History and Background

7

□ **Interlocal agreement**

□ **City's responsibility**

- Designate hearing officers for adjudication of cases
- Set municipal courts to handle appeals (after adjudication)
- Communicate with DCS on nature of appeals and ways to improve effectiveness of the program
- Develop a communication plan (with DCS) to educate citizens of the School Bus Stop-Arm program

The School Bus Safety Program

8

- **Use of stop arms**
 - When a bus is preparing to stop, driver will activate yellow flashing lights about 100 feet before the stop.
 - When stopped, bus automatically activates red flashing lights, and driver extends the stop arm
- **Training of drivers**
 - Must have a Texas Commercial Drivers License that permits school bus operation
 - Drivers attend monthly meetings which include training on issues related to safe operations
- **Designation of Peace Officers**
 - Meet all requirements to be Texas Certified Police Officers
 - Attend at least 80 hours of training every two years (which is 40 hours more than required)
- **Addition of video equipment – improvement to enforcement**
- **Other bus safety features**
 - Flashing lights
 - Stop arms
 - 7 cameras on bus exterior – recording video
 - GPS
 - Two-way communications with drivers
 - Driver Emergency Button

How the Citation Process Works

9



□ Monitoring and Review

- Reviewers and Processors are all employees of DCS Police Department
- Reviewers watch electronic marked video for any vehicle on public roadway that passes a bus while stop arm is deployed. ALL video is forwarded to DCS Police Officers for verification.
- DCS Police Officers examine video clips from Reviewers for violation criteria
 - Verify that:
 - the license plate matches the vehicle
 - the location is correct
 - confirm that a violation occurred, by ordinance
- If so, officer issues a citation for the offense
- Once confirmed, Processors input the vehicle license plate data into a draft citation and attach photographic and video evidence of the event for mailing.

How the Citation Process Works

10

- Notification:
 - **Citation is mailed to the registered owner of vehicle**
(per vehicle database)
 - **Notice provides:**
 - specifics of the offense, including photo images
 - refers to website (www.alertbus.com) to allow viewing of video clip of offense
 - See attachment for example citation
 - **Options:**
 - Pay citation (through mail, in person or internet via website) within allotted timeframe
 - Request an administrative adjudication hearing
 - Seek a delay (for cause) or request a payment plan

Contesting a Citation

11

- **Two levels**
 - ▣ Level 1: Adjudication by City's Adjudication Hearing Officers
 - ▣ Level 2: Appeal to Municipal Court

Contesting a Citation (continued)

12

□ **Level 1: Adjudication**

- Hearing officers hear cases on a scheduled or a walk-in basis
- Hearings are recorded on audio tape
- Hearing officer reviews the specifics of case with vehicle owner, including reviewing the video together with the vehicle owner
- Hearing officer identifies the specific offense; hears explanation or circumstances; may receive evidence
- Defenses:
 - Cited individual is not vehicle owner
 - Bus signals not operating properly
 - Driver re-directed by police or emergency
 - Hazardous road conditions (i.e., ice)
 - Error on citation
- Finding of Hearing Officer is provided in writing
- Options: pay citation OR appeal to Level 2

Contesting a Citation (continued)

13

□ Level 2: Appeal to Municipal Court

□ How the case gets to municipal court:

- Vehicle Owner is determined to be liable at the administrative adjudication hearing
- Files an appeal petition and filing fee of \$15 in municipal court before the 31st calendar day after the hearing officer's order has been issued

□ Reasons for citation dismissal:

- No evidence packet
- Video does not support violation
- Person cited not registered owner
- Enforcement officer requested, but failed to appear

□ Case proceeds to trial:

- Trial de novo (does not consider findings of hearing officers)
- Civil proceeding

□ Municipal court judge finds the defendant:

- Liable and assesses required \$300.00 fine, **OR**
- Not liable

□ Judgment of court: provided in writing

Program Statistics

14

- The program has improved safety for children. There was over a 22% reduction in citations from 2013 to 2014
- Additional statistics on next page

Additional Statistics

City of Dallas

The below data details the citations issued by the School Bus Safety Program in the City of Dallas, the citations contested and heard by adjudicators, and the citations ruled liable by the adjudicators contested and heard by the Municipal Court.

2013 - School Bus Safety		2014 - School Bus Safety	
Total Citations Issued	36612	Total Citations Issued	28586
Adjudication Hearings (% of Citations Issued)	4968 (14%)	Adjudication Hearings (% of Citations Issued)	4580 (16%)
Dismissed in Adjudication (% of Citations Issued)	3650 (10%)	Dismissed in Adjudication (% of Citations Issued)	2656 (9%)
Found Liable in Adjudication (% of Citations Issued)	1318 (4%)	Found Liable in Adjudication (% of Citations Issued)	1924 (7%)
Municipal Court Hearings	45	Municipal Court Hearings	163
Dismissed in Municipal Court	15	Dismissed in Municipal Court	32
Found Liable in Municipal Court	30	Found Liable in Municipal Court	131

The Program WORKS:

16

- Student safety – improved safety of students by REDUCING chances of students being injured
- Better routes – gives DCS better data to move or relocate student loading when possible
- Citizen education – both the video and fines educate about bus safety

Questions?

Example Citation: front (also in Spanish)



CITY OF DALLAS, TEXAS
SCHOOL BUS SAFETY PROGRAM
NOTICE OF VIOLATION

CITATION # TX-01-752-00136232

The City of Dallas has implemented a School Bus Stop Arm Program in an effort to reduce the number of motor vehicles unlawfully passing stopped school buses, which endangers students, drivers, and the public.



MAIL DATE		
DATE OF VIOLATION	TIME OF VIOLATION	
LOCATION OF VIOLATION		
NAME OF REGISTERED OWNER (First, Middle, Last)		
STREET ADDRESS		
CITY	STATE	ZIP
VEH. LIC. NO.	VEH. STATE	
VEH. MAKE AND BODY		
FINE AMOUNT	ORDINANCE	DESCRIPTION
\$300.00	Dallas City Code Chapter 28, Article XX, Section 28-224	Passing a stopped school bus while stop arm is extended.

YOU MUST PAY OR CONTEST THE CIVIL FINE BY 09/21/2014.

As the vehicle owner, you have the right to contest the civil fine in an administrative adjudication hearing by submitting a request for a hearing within 30 days after the citation is issued/mail date. A request to have the enforcement officer present at the hearing must be made at the time of your request for an administrative adjudication hearing, and failure to timely make this request constitutes a waiver of the vehicle owner's right to have the enforcement officer at the hearing.

FAILURE TO TIMELY PAY THE CIVIL FINE OR CONTEST THE VIOLATION WITHIN 30 DAYS AFTER THE CITATION MAIL DATE IS CONSIDERED AN ADMISSION OF LIABILITY FOR THE VIOLATION, IS A WAIVER OF THE VEHICLE OWNER'S RIGHT TO APPEAL THE CIVIL FINE, AND WILL RESULT IN THE ASSESSMENT OF APPROPRIATE CIVIL FINES, PENALTIES, AND COSTS, INCLUDING A \$25 LATE PAYMENT PENALTY.

An arrest warrant may not be issued for failure to timely pay the civil fines, penalties, and court costs, and the imposition of the civil penalty may not be recorded on the vehicle owner's driving record.

BASED UPON MY REVIEW AND INSPECTION OF THE EVIDENCE, INCLUDING THE RECORDED IMAGES, I STATE THAT A VIOLATION OF DALLAS CITY CODE CHAPTER 28, ARTICLE XX, SECTION 28-224 DID OCCUR. I DECLARE UNDER PENALTY OF PERJURY UNDER THE LAWS OF THE STATE OF TEXAS THE FOREGOING IS TRUE AND CORRECT.



CIUDAD DE DALLAS, TEXAS
PROGRAMA DE SEÑAL DE ALTO EN AUTOBUSES ESCOLARES
AVISO DE VIOLACIÓN

INFRACCION N.º TX-01-752-00136232

La Ciudad de Dallas ha implementado un Programa de señal de alto en autobuses escolares en un esfuerzo por reducir la cantidad de automóviles que pasan de manera ilegal los autobuses escolares detenidos, lo que pone en riesgo a estudiantes, a conductores y al público en general.

FECHA DEL ENVÍO		
FECHA DE LA VIOLACIÓN	HORA DE LA VIOLACIÓN	
LUGAR DE LA VIOLACIÓN		
NOMBRE DEL PROPIETARIO REGISTRADO (primero y segundo nombre, apellido)		
DIRECCIÓN		
CIUDAD	ESTADO	CÓDIGO POSTAL
PLACA DEL VEHÍCULO	ESTADO	
MARCA DEL VEHÍCULO Y TIPO CARROCERÍA		
MONTO DE LA MULTA	ORDENANZA	DESCRIPCIÓN
\$300.00	Capítulo 28 del Código de la Ciudad de Dallas, Artículo XX, Sección 28-224	Pasar un autobús escolar mientras la señal de alto estaba extendida

USTED DEBE PAGAR U OBJETAR LA MULTA CIVIL ANTES DEL 09/21/2014.

Como propietario del vehículo, usted tiene el derecho de objetar la multa civil en una audiencia de resolución administrativa presentando una petición para una audiencia en el término de 30 días después de la fecha del envío o de que se emita la infracción. Una petición para que el funcionario de orden público esté presente en la audiencia debe realizarse al momento de su petición para una audiencia de resolución administrativa, y no realizar esta petición de manera oportuna constituye una renuncia de los derechos del propietario del vehículo de contar con la presencia de un funcionario de orden público en la audiencia.

NO PAGAR LA MULTA CIVIL DE MANERA OPORTUNA NI OBJETAR LA VIOLACIÓN EN EL TÉRMINO DE 30 DÍAS DESPUÉS DE LA FECHA DEL ENVÍO SE CONSIDERA UN RECONOCIMIENTO DE LA RESPONSABILIDAD DE LA VIOLACIÓN, UNA RENUNCIA DEL DERECHO DEL PROPIETARIO DEL VEHÍCULO DE APELAR LA MULTA CIVIL, Y PROVOCARÁ LA EVALUACIÓN DE LAS MULTAS CIVILES, SANCIONES Y COSTAS LEGALES APROPIADAS, QUE INCLUYEN UNA MULTA POR MORA DE \$25.

Es posible que no se emita una orden de arresto por no pagar de manera oportuna las multas civiles, sanciones y costas legales y, asimismo, es posible que la imposición de la sanción civil no se registre en el historial de manejo del propietario del vehículo.

EN FUNCIÓN DE MI REVISIÓN E INSPECCIÓN DE LAS PRUEBAS, INCLUIDAS LAS IMÁGENES REGISTRADAS, ESTABLEZCO QUE OCURRIÓ UNA VIOLACIÓN DEL CAPÍTULO 28 DEL CÓDIGO DE LA CIUDAD DE DALLAS, ARTÍCULO XX, SECCIÓN 28-224. DECLARO BAJO PENA DE PERJURIO SEGUN LAS LEYES DEL ESTADO DE TEXAS QUE LO QUE ANTECEDE ES VERDADERO Y CORRECTO.

Example Citation: back

SCHOOL BUS STOP ARM PROGRAM – DENYING LIABILITY OF A VIOLATION

The vehicle identified in this Notice was photographed passing a stopped school bus in violation of Section 545.066 of the Texas Transportation Code, as amended, which is a civil offense under Dallas City Code Chapter 28, Article XX, Section 28-224. Failure to timely pay the civil fine or contest the violation within 30 days after the citation is issued/mail date is considered an admission of liability for the violation, is a waiver of the vehicle owner's right to appeal the civil fine, and will result in the assessment of appropriate civil fines, penalties, and court costs, including a \$25 late payment penalty.

In order to contest the imposition of the civil fine against you, you must 1) check the following box(es) that apply, then 2) sign and return this notice to:

School Bus Stop Arm Program
P.O. Box 224628
Dallas, Texas 75222

I Request a Hearing in Person.

You have the right to request an administrative adjudication hearing in person to contest the violation. Sign and mail this Notice back before the due date stated on the front of this Notice. You will be notified by mail of your scheduled hearing date. You must be present for your scheduled hearing, and failure to appear after having requested a hearing is an admission of liability and waives the right to appeal.

I Request a Hearing in Person and Request to Have the Enforcement Officer Present at the Hearing.

You have the right to have the enforcement officer present at the administrative adjudication hearing. A request to have the enforcement officer present at the hearing must be made at the time of your original request for a hearing, and failure to timely make this request constitutes a waiver of your right to have the enforcement officer present at the hearing.

I Request a Hearing by Mail.

You have the right to request an administrative adjudication hearing by mail to contest the violation. Sign and mail this Notice back before the due date stated on the front of this Notice. Include a letter indicating why you believe this citation should be dismissed and attach all supporting documentation. Be sure to include your name, address, and telephone number so the hearing officer can reply.

I Deny Liability Because I Was Not the Owner of the Vehicle at the Time of the Violation. (Must check one of the boxes below).

I have signed the affidavit below swearing that I was not the owner of the vehicle at the time of the violation. If the vehicle was sold prior to the violation date, you must also include a copy of the transfer of sale and provide the name and full contact information of the new legal owner. If the vehicle or license plate was reported stolen prior to the violation date, you must also submit a copy of the police report.

I request a hearing in person to prove I was not the owner of the vehicle at the time of the violation. At the hearing you must provide oral testimony and documentation evidencing that the vehicle was sold or reported stolen prior to the violation date, including but not limited to, purchase and sale documentation, full contact information for the new legal owner, and/or a police report indicating the vehicle was reported stolen.

I Deny Liability Because I am in the Business of Selling, Renting, or Leasing Vehicles and the Vehicle was Being Test Driven, Rented or Leased at the Time of the Violation. (Must check one of the boxes below).

I have signed the affidavit below swearing that I am in the business of selling, renting, or leasing vehicles and the vehicle was being rented, leased, or test driven at the time of the violation. You must include the name and full contact information of the person who was renting, leasing, or test driving the vehicle, as well as a copy of the lease or rental agreement.

I request a hearing in person to prove that I am in the business of selling, renting, or leasing vehicles and the vehicle was being rented, leased, or test driven at the time of the violation. At the hearing you must provide oral testimony and documentation evidencing that the vehicle was being rented, leased, or test driven at the time of the violation, including but not limited to, the name and full contact information of the person who was renting, leasing, or test driving the vehicle, as well as a copy of the lease or rental agreement.

Print Name: _____

Signature: _____

FOR ADDITIONAL INFORMATION OR QUESTIONS, PLEASE CALL 1-855-786-7276, MONDAY – FRIDAY, 8 A.M. – 5 P.M. CT,
OR VISIT WWW.ALERTBUS.COM

AFFIDAVIT

You must provide the full name and contact information of the person who leased, rented, test drove, or owned the vehicle at the time of the violation. A false representation of the following information or of any documents attached to this Notice may subject you to criminal penalties. **This Affidavit must be notarized.**

Name of Renter/Lessee/Test Driver/Owner _____ Address _____ City _____ State _____ Zip _____

Date of Sale/Lease/Rental/Test Drive _____

Police Report Number (If Applicable) _____

"I declare under penalty of perjury that the vehicle listed on this Notice and registered in my name at the time of the violation was owned by or being leased, rented, or test driven by the person listed above or listed in any attached documents, or was stolen. All information I have submitted is true and correct based on my personal knowledge."

Signature _____ Date _____ Phone Number _____

STATE OF TEXAS §
COUNTY OF _____ § [SEAL]

This instrument was acknowledged before me on _____ by _____.

Signature of Notary Public _____ Commission Expires _____

Example Citation: fee payment instructions



City of Dallas

SCHOOL BUS STOP ARM PROGRAM – PAYMENT OF CIVIL FINE

The vehicle identified in this Notice was photographed passing a stopped school bus in violation of Section 545.066 of the Texas Transportation Code, as amended, which is a civil offense under Dallas City Code Chapter 28, Article XX, Section 28-224. **Failure to timely pay the civil fine or contest the violation within 30 days after the citation is issued/mail date is considered an admission of liability for the violation, is a waiver of the vehicle owner's right to appeal the civil fine, and will result in the assessment of appropriate civil fines, penalties, and court costs, including a \$25 late payment penalty.**

View Violation on the Internet @ www.alertbus.com - Recorded images of a violation constitute prima facie evidence pursuant to Dallas City Code Chapter 28, Article XX, Sections 28-229(c), (e) and 28-232(e). In addition to the photographs contained in this Notice, you may view the recorded images on the Internet at www.alertbus.com. You may login using your citation number and license plate number. For technical support, please contact support@alertbus.com. The recorded images are available online for 120 days from the date of violation.

Paying the Citation - Payment may be made by one of the following options on or before **09/21/2014**. You may pay the civil fine in lieu of appearing at an administrative adjudication hearing.

- A. Online:** Payments may be made online using Visa/MasterCard/Discover at www.alertbus.com. You may login online using your citation number and license plate number.
- B. By Mail:** Payments by personal check, money order or Visa/MasterCard/Discover are accepted by mail. Complete the payment coupon below and mail it to the address shown on the coupon. Checks and money orders should be made payable to "School Bus Stop Arm Program." **NO CASH payments are accepted.**
- C. In Person:** Payment in person may be made at 612 N. Zang Blvd., Dallas, TX 75208, on regular business days between 8:00 A.M. and 4:30 P.M. **NO CASH payments are accepted.**

Contesting the Citation – See enclosed form, "SCHOOL BUS STOP ARM CAMERA PROGRAM – DENYING LIABILITY OF A VIOLATION."

FOR ADDITIONAL INFORMATION OR QUESTIONS, PLEASE CALL 1-855-786-7276, MONDAY – FRIDAY, 8 A.M. – 5 P.M. CT, OR VISIT WWW.ALERTBUS.COM.

-----CUT HERE-----CUT HERE-----

DELINQUENT FINE PAYMENT COUPON – SCHOOL BUS STOP ARM PROGRAM

CUPÓN DE PAGO DE MULTAS RETRASADAS – PROGRAMA DE SEÑAL DE ALTO EN AUTOBUSES ESCOLARES
P.O. Box 227177, Dallas, TX 75222-7177

CITATION #: TX-01-752-00136232

CITACION N.º

AMOUNT DUE:

SUMA A PAGAR

DUE DATE:

FECHA DE VENCIMIENTO

Payment Method: Personal Check Money Order Visa/MasterCard/Discover
Forma de pago: Cheque personal Giro postal Visa/MasterCard/Discover

Name as it appears on card (First, M.I., Last): _____

Nombre como aparece en la tarjeta (primero y segundo nombre, apellido)

Card #: _____

N.º de tarjeta

Exp. Date (Month/Year): _____

Fecha de vencimiento (mes/año)

Security Code: _____

Código de seguridad

Card Mailing Address (Street/P.O. Box): _____

Dirección postal de la tarjeta (calle/apartado postal)

Card Mailing Address (City/State/Zip Code): _____

Dirección postal de la tarjeta (ciudad/estado/código postal)

Phone Number (Required for all payment types): _____

Número de teléfono (requerido para todas las formas de pago)

Printed Name (Required for all payment types): _____

Nombre en letra de imprenta (requerido para todas las formas de pago)

Signature (Required for all payment types): _____

Firma (requerido para todas las formas de pago)

Memorandum



CITY OF DALLAS

DATE May 15, 2015

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 Designation of Administrative Hearing Officers

On May 18, 2015 the Budget, Finance and Audit Committee will be briefed on the Designation of Administrative Hearing Officers. The briefing will be presented by Mary Nix, Assistant Director in the Public Works Department. The briefing is attached for your review.

Please let me know if you need additional information.

A handwritten signature in black ink that reads "Jill A. Jordan for".

Jill A. Jordan
Assistant City Manager

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

Joey Zapata, Assistant City Manager
Mark McDaniel, Assistant City Manager
Eric D. Campbell, Assistant City Manager
Jeanne Chipperfield, Chief Financial Officer
Sana Syed, Public Information Officer
Elsa Cantu, Assistant to the City Manager

Designation of Adjudication Hearing Officers

Budget, Finance & Audit Committee

May 18, 2015

Public Works Department



Adjudication of Citations

- The Adjudication Office is responsible for hearing appeals of certain citations:
 - **Parking tickets**
 - City Code Ch. 28, Article XI, Sections 28-129 to 130
 - Hearing officers are ***designated by City Manager***
 - **Red-Light tickets**
 - City Code Ch. 28, Article XIX, Sections 28-203 to 217
 - Hearing officers are ***designated by Council*** from recommendation of City Manager (This is required by state law.)
 - **School Bus Stop-Arm tickets**
 - City Code Ch. 28, Article XX, Sections 28-220 to 234
 - Hearing officers are ***designated by Council*** from recommendation of City Manager (This is not a state law requirement, but is required by City code.)

Purpose of Adjudication

- Registered vehicle owner receives notice of citation by mail – with information about the offense and instructions to address the citation
- Adjudication allows citizens an easily accessible and fair **administrative review** of the citation in a less formal setting than municipal court
- A vehicle owner has the right to appeal the Hearing Officer's decision to municipal court
- Adjudication reduces the quantity of cases to be heard by Municipal Courts
 - Over 16,000 adjudicated cases are heard annually
 - Less than 2% of adjudicated cases are then appealed to court

How Cases are Adjudicated

- Cases are heard on a scheduled or a walk-in basis at the Oak Cliff Municipal Center on Jefferson Blvd. Cited individuals may also opt for a mail-in hearing
- Hearing Officer reviews the specifics of case with the vehicle owner, including reviewing the video (if applicable)
- Hearing Officer identifies the specific offense, listens to vehicle owner's explanation, and reviews any presented evidence
- Examples of defenses:
 - Cited individual is not the vehicle owner
 - Bus signals not operating properly (*for school bus stop-arm citations, only*)
 - Driver re-directed by police or emergency
 - Hazardous road conditions (i.e., ice)
 - Error on citation
- Finding of Hearing Officer is provided in writing
- Options for vehicle owner – if found liable:
Pay citation (and fees) OR Appeal to Municipal Court

Designation of Hearing Officers

- Red-Light
 - Council designated 4 of the current Hearing Officers by CR# 07-3793 on December 12, 2007
 - Subsequent to that action, 2 new officers were hired
 - Staff now requests council designation of those 2 new officers
- Bus-Arm
 - Council adopted the School Bus Stop Arm program by Ordinance 28654 on May 23, 2012
 - Hearing Officers were not designated for the Bus-Arm program; officers designated for the Red-Light program have heard Bus-Arm cases
 - Staff now requests council designation of all officers hearing Bus-Arm cases

Ratification of Prior Actions

- Staff is requesting that Council ratify the actions taken by non-designated Hearing Officers
- Ratification means:
 - Retroactively authorizing the Hearing Officers to take the actions they undertook as Hearing Officers

Action Requested

- Staff is asking the Committee to **recommend approval** of the May 27, 2015 Council Agenda item #45 that:
 - Designates 2 Hearing Officers for Red-Light cases
 - Designates 6 Hearing Officers for Bus-Arm cases
 - Ratifies past actions of Hearing Officers in adjudicated citations

Memorandum



DATE: May 14, 2015

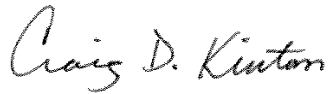
TO: Honorable Members of the Budget, Finance & Audit Committee –
Jerry R. Allen (Chair); Jennifer Staubach Gates (Vice Chair);
Tennell Atkins, Mayor Pro Tem; Sheffie Kadane; Philip T. Kingston

SUBJECT: Presentation to the Budget, Finance & Audit Committee:
Office of the City Auditor Preliminary Fiscal Year 2016 Budget Proposal

I will provide a briefing to the members of the Budget, Finance & Audit Committee on Monday, May 18, 2015 regarding:

- Office of the City Auditor Preliminary Fiscal Year 2016 Budget Proposal

Sincerely,



Craig D. Kinton
City Auditor

Budget, Finance and Audit Committee

Office of the City Auditor Preliminary Fiscal Year 2016 Budget Proposal



**City of Dallas
Office of the City Auditor
May 18, 2015**





Preliminary Budget Proposal – City Charter

- The Office of the City Auditor (Office) is established by the City of Dallas (City) Charter, Chapter IX as an independent audit function with the primary responsibility of serving at the direction of the City Council.
- **Proposition 5 (11-04-2014) Amended Ch. XI, Sec 2**
The city auditor shall furnish a detailed budget estimate of the needs and requirements of the city auditor's office for the coming year directly to the city council, to be approved by the city council, and then consolidated with the city manager's annual budget estimate. (Amend. of 11-8-05, Prop. No. 13; Amend. of 11-4-14, Prop. No. 5)



Preliminary Budget Proposal – Mission and Purpose

Mission

Promote public trust and advance accountability through independent, objective, and useful professional services

Purpose

To assist the Council with oversight responsibilities and management with operational responsibilities

Objective assessments provide information regarding:

- ❑ Accountability of City resources
- ❑ Adequacy of internal controls
- ❑ Accuracy of information
- ❑ Efficiency and effectiveness of City programs, projects, and departments



Preliminary Budget Proposal – Overview

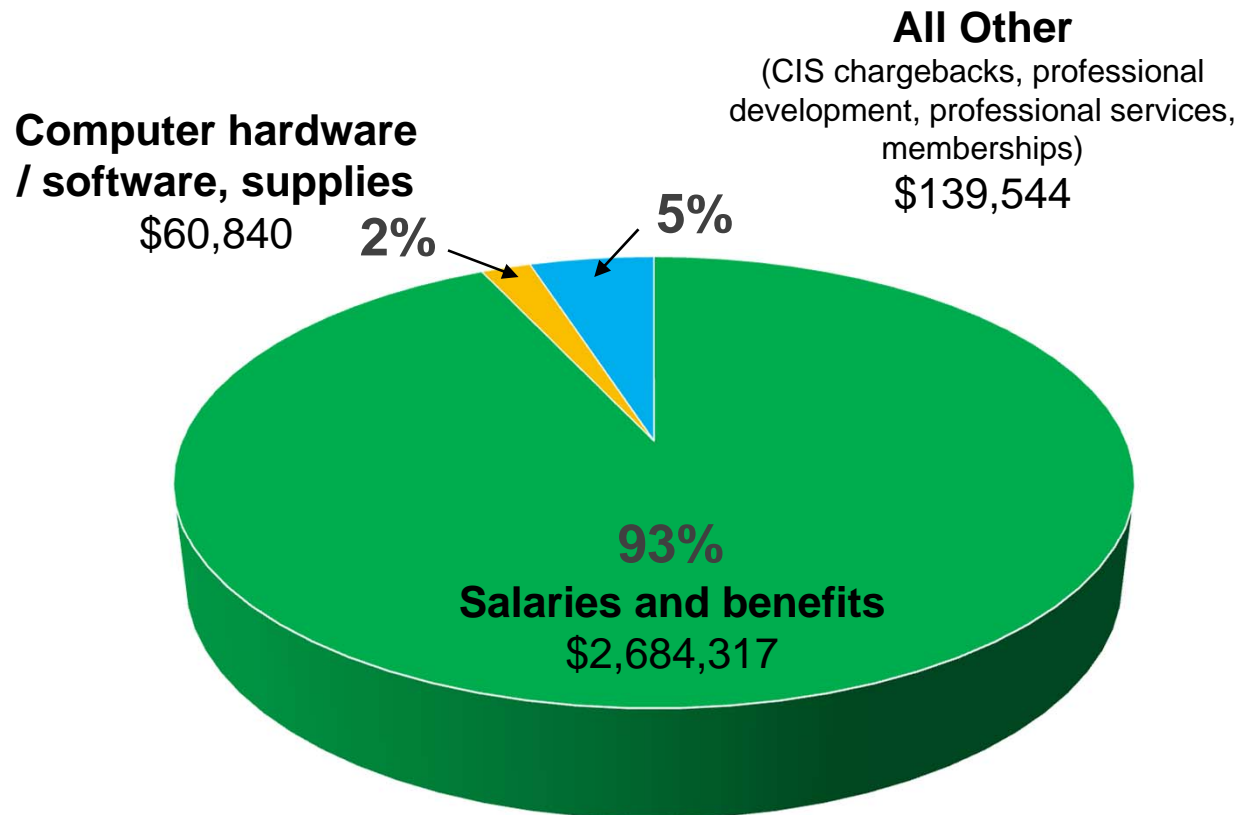
	FY 2014-2015 Budget	FY 2014-2015 Estimate	FY 2015-2016 Total Proposed
Total Expenditures	\$ 2,844,107	\$ 2,815,337	\$ 2,884,701
Total FTEs	23.1	23.1	25



Preliminary Budget Proposal – Major Items

- Full-year funding of FY 2015 merit increases that were effective January 2015
- Full funding for 25 authorized positions (less five percent projected turnover)
- Funding for Peer Review Services required once every three years (\$12,500)
- Funding for four VMware support licenses for three-year period (\$8,675)

Preliminary Budget Proposal – Breakdown





Preliminary Budget Proposal – Final Adjustments Needed

- Decision on merit increases
- Pension costs
- Health costs
- Worker's Comp rates
- Property, casualty and public liability insurance
- CIS chargebacks



Preliminary Budget Proposal – Revenue Impact

- Provides broad-based control supporting operational responsibilities, including revenue collections
- Administers sales/use tax compliance contract providing additional revenue of \$1.8 million in Fiscal Year (FY) 2014
- Administers utility franchise fee audit, revenue results not yet known



Preliminary Budget Proposal – FY 2014 Results

Outputs

Performance Audits	14
Attestations	16
Investigative Reports	20
Nonaudit Services	4

Efficiency

Percentage of Hours on Direct Projects	76%
Billable Rate	\$ 81.72



Preliminary Budget Proposal

Outcomes

City management's implementation of Office recommendations can require significant time, effort, and/or financial and operational resources; outcomes generated from these recommendations may not be realized for several years. For example:

- City's Ethics Program (February 2012)
- Design of the Continuity of Operations Basic Plan (September 2013)
- Self-Insured Medical Program (February 2014)
- Software Licenses (April 2014)

QUESTIONS?



**City of Dallas
Office of the City Auditor
May 18, 2015**



Memorandum



DATE: May 14, 2015

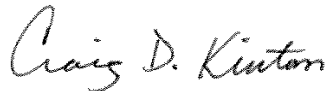
TO: Honorable Members of the Budget, Finance & Audit Committee –
Jerry R. Allen (Chair); Jennifer Staubach Gates (Vice Chair);
Tennell Atkins, Mayor Pro Tem; Sheffie Kadane; Philip T. Kingston

SUBJECT: Presentation to the Budget, Finance & Audit Committee:
Office of the City Auditor Fiscal Year 2015 – Third Quarter Update

I will provide a briefing to the members of the Budget, Finance & Audit Committee on Monday, May 18, 2015 regarding:

- Office of the City Auditor Fiscal Year 2015 – Third Quarter Update

Sincerely,



Craig D. Kinton
City Auditor

Budget, Finance and Audit Committee

Office of the City Auditor Fiscal Year 2015 – Third Quarter Update



City of Dallas
Office of the City Auditor
May 18, 2015





Audit and Attestation Services Reports Issued

through May 15, 2015

■ Performance Audits

- ❑ Controls over Department of Convention and Event Services' Cash Receipts and Collections
- ❑ South Dallas Fair Park Trust Fund
- ❑ MuniServices, LLC Contract (Sales/Use Tax Receipts and Associated Fees)
- ❑ Payroll Processes related to Retirement Programs
- ❑ Parking Management Contract Oversight
- ❑ Building Permits Cash Collections Internal Controls
- ❑ Controls over Weapons and Other High Risk Inventory for DPD's Quartermaster Unit



Audit and Attestation Services Reports Issued

through May 15, 2015

- Independent Auditor's Reports on Applying Agreed-Upon Procedures
 - Single Bid, \$10,748,598 –
 - Commercial Records Storage, Retrieval and Reference Services, \$1.4M
 - Barricading Services, \$118K
 - Library Audio Visual Materials, \$8.4M
 - Cedar Crest Golf Course Improvements, \$845K
 - Sole Source, \$2,042,552 –
 - Environmental Systems Research Institute Software Maintenance and Support, \$1.5M
 - FuelFocus M5 Application Service Provider and Software Maintenance and Support, \$519K



Investigative Services Reports Issued

through May 15, 2015

- Theft of Time – Department of Street Services (two separate investigations and reports)
- Theft by Employee – Department of Code Compliance



Audit and Attestation Services

Anticipated Report Releases

Third Quarter, Fiscal Year 2015

- Payroll Audit
- Paving and Maintenance Program / Capital Program
Streets and Thoroughfares
- Water Customer Billings



Audit and Attestation Services Projects In-Progress

Third Quarter, Fiscal Year 2015

- Contract Monitoring – Public Works and Transportation
- Courts Information System – Access Controls
- Customer Service / 311 Non-Emergency Services
- Fleet Maintenance
- Maintenance of Infrastructure – Department of Dallas Water Utilities
- Performance Measurement Process
- Police Personnel and Training Services
- Purchasing / Contracting Processes



Audit and Attestation Services

Projects In-Progress *(continued)*

Third Quarter, Fiscal Year 2015

- Building Permits – Customer Service / Satisfaction
- Courts Information System – Cash Management / Collections Processes
- Neighborhood Code Enforcement Services
- Contract Monitoring – Housing
- Franchise Fees Review through MuniServices *(Ongoing)*
- Sales/Use Tax Compliance Review through MuniServices *(Ongoing)*



Audit and Attestation Services

Anticipated Project Starts

Third Quarter, Fiscal Year 2015

- Special Audit – Departing City Officials
- Trinity Watershed Management
- Contract Monitoring – Dallas Convention and Visitors Bureau
- Prior Audit Recommendations Follow-Up
- Park and Recreation Internal Controls
- Agreed-Upon Procedures for Single Bid and Sole Source Engagements (as requested)

QUESTIONS?



**City of Dallas
Office of the City Auditor
May 18, 2015**



Memorandum



CITY OF DALLAS

DATE May 15, 2015

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 Upcoming Agenda Item: External Auditing Service Contract Award

On April 20, 2015, the Budget, Finance and Audit Committee conducted interviews for external auditing services. The following are the results of the overall evaluation.

Background

The City Charter (Chapter III, Section 19) requires an annual independent audit of the City's financial statements, related records and accounts by a firm registered with the Texas State Board of Public Accountancy. The Single Audit Act of 1996, as amended, also requires an audit of grantees who have received federal grants exceeding certain thresholds.

The Auditing Services contract is unique with the selection and award of the contract being solely made by the City Council. The process of selection includes all standard City notification processes followed by the final recommendation for award being made by the Budget Finance and Audit Committee.

Results

At the conclusion of the April 20th Committee meeting, ranking forms were provided to all Committee members. Business Development and Procurement Services staff requested Best and Final Offers from all five firms. This process provides the firms the ability to modify their initial proposal, including pricing. The chart attached shows the ranking tabulation incorporating all of the evaluation criteria.

Based on the summary ranking, Grant Thornton, LLP is the most advantageous proposer. In anticipation of Grant Thornton, LLP participating in the process, the City included the below listed language in the contract to address audit partner rotation if recommended by the Budget, Finance and Audit Committee:

XII. Relationship with Current Audit Firm

The City Council awarded a three-year contract to Grant Thornton LLP in 2007 to perform the audits for the City's fiscal years 2007, 2008 and 2009. In 2009, the City awarded a new three-year contract with two one-year renewals, which were subsequently approved, for fiscal years 2010 – 2014. The current firm is eligible to submit a response to this RFCSP, contingent upon current audit partner rotation off of the engagement beginning with the fiscal year 2015 audit and continuing for the remainder of the engagement.

Grant Thornton, LLP has indicated they will have new lead engagement and quality review partners for the City upon approval of the contract. Grant Thornton, LLP has proposed to utilize a diverse team of sub-contractors to provide auditing services. Their overall planned M/WBE participation for this contract is 36.3% utilizing the following firms: Serna & Company, PC, Hopkins & Associates, Logan & Associates, P.C., and Owens & Thurman, P.C.

Based on the results of the evaluation, an action item will be on the Council's June 10, 2015 agenda authorizing a five year service contract for Auditing Services with Grant Thornton, LLP in an amount not to exceed \$4,459,678. Funding will be provided as follows:

Current funds	\$ 4,069,454
Capital projects funds for services related to bond offerings	\$35,571
Dallas Water Utilities for services related to bond offerings	\$35,571
Tax Increment Financing Zones	\$103,000
Aviation fund for the audit of Passenger Facilities Charges	\$45,130
Convention Center Hotel Development Corp.	\$114,675
Love Field Airport Modernization Corp.	\$56,277

Please let me know if you need additional information.


Jeanne Chipperfield
Chief Financial Officer

Attachment

- c: Honorable Mayor and Members of City Council
- | | |
|---|--|
| A.C. Gonzalez, City Manager | Jill A. Jordan, P.E., Assistant City Manager |
| Warren M.S. Ernst, City Attorney | Joey Zapata, Assistant City Manager |
| Craig D. Kinton, City Auditor | Mark McDaniel, Assistant City Manager |
| Rosa A. Rios, City Secretary | Eric D. Campbell, 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 |

	Pricing	Prior Governmental Auditing Experience	Qualifications	Audit Approach	BID	Total Score	RANK	Original First Year Cost (1)	BAFO First Year Cost (1)	Maximum Proposed Annual Increase
Maximum Points	30	20	20	15	15					
Grant Thornton						93.10	1	\$850,000	\$840,000	3%
<i>Average Score</i>	28.10	19.20	17.60	13.20	15.00					
KPMG						91.20	2	\$909,500	\$882,000	5%
<i>Average Score</i>	26.80	18.40	18.40	12.60	15.00					
Crowe Horwath						81.00	3	\$846,500	\$788,000	CPI
<i>Average Score</i>	30.00	13.60	12.80	9.60	15.00					
BKD CPA's						77.20	4	\$857,750	\$832,000	2%
<i>Average Score</i>	28.40	12.80	12.00	9.00	15.00					
McConnell & Jones						69.60	5	\$1,015,300	\$862,750	3%
<i>Average Score</i>	27.40	9.60	10.40	7.20	15.00					

(1) Excludes the Employees' Retirement Fund which must independently approve the award of its component of the contract.

Memorandum



CITY OF DALLAS

DATE May 15, 2015

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 Upcoming Agenda Item: Supplemental Agreement to Increase the Service Contract for
Dallas Morning News Official Notices and City Advertising

The May 27, 2015 Council Agenda includes an item to authorize supplemental agreement no. 1 to increase the service contract with The Dallas Morning News, for the publication of official notices and City advertising in an amount not to exceed \$250,000, from \$1,000,000 to \$1,250,000.

This supplemental agreement no. 1 to increase the service contract is for the publishing of official notices and City advertising. This contract also provides for the ad space to notify residents of initiatives such as water conservation and similar programs, library events and sanitation pick-up schedules. This increase is necessary to provide additional funds to allow the Business Development and Procurement Services department ample time to complete a new procurement process without service interruption.

Numerous statutes require a government entity to publish legal notices in a newspaper of "general circulation". The Dallas Morning News (DMN) has the largest paid circulation in Dallas County; is published daily, a requirement to meet certain statutory deadlines; and also meets the legal requirements for a newspaper of "general circulation."

The Public Information Office provides departments with professional guidance to identify advertising goals and develop an advertising plan customized to their outreach, education or promotional objectives. The target demographics are reached by utilizing a combination of DMN and other local newspapers and publications.

Please let me know if you need additional information.


Jeanne Chipperfield
Chief Financial Officer

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
Joey Zapata, Assistant City Manager
Mark McDaniel, Assistant City Manager
Eric D. Campbell, Assistant City Manager
Sana Syed, Public Information Officer
Elsa Cantu, Assistant to the City Manager

Memorandum



CITY OF DALLAS

DATE May 15, 2015

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 Upcoming Agenda Item: Heating, Ventilation and Air Conditioning System Repair
Service Contract

The May 27, 2015 Council agenda includes an item for consideration to award a three-year service contract for all heating, ventilation and air conditioning (HVAC) system repair services to Trane U.S., Inc. in the amount of \$7,993,080 and The Brandt Companies, LLC in the amount of \$3,492,380; and a three-year master agreement for heating, ventilation and air conditioning system parts to Trane U.S., Inc. in the amount of \$2,095,350 and Johnson Supply & Equipment in the amount of \$825,000, in a total amount not to exceed \$14,405,810.

These agreements will provide heating, ventilation and air conditioning system parts, supplies and repair services citywide. The agreements will encompass twelve HVAC brands and allow trained service technicians to supplement staff's efforts with scheduled maintenance and unanticipated service needs. This service contract will provide for the repair and maintenance of HVAC systems for various City owned facilities such as:

- City Hall
- Cultural facilities
- Libraries
- Park and Recreation facilities
- Fire stations
- Police stations
- Service centers

This action does not encumber funds; but establishes firm pricing for services and goods, for a specific term, which are ordered on an as needed basis.

Please let me know if you need additional information.



Joanne Chipperfield
Chief Financial Officer

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
Eric D. Campbell, Assistant City Manager
Jill A. Jordan, P.E., Assistant City Manager
Mark McDaniel, Assistant City Manager
Joey Zapata, Assistant City Manager
Sana Syed, Public Information Officer
Elsa Cantu, Assistant to the City Manager

Memorandum



CITY OF DALLAS

DATE May 15, 2015

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 Upcoming Agenda Items: Pump Overhaul and Repair Service Contract, Pumps and
Parts Master Agreement

The May 27, 2015, Council Agenda includes two items for consideration related to pump repair services and purchasing, including:

An item to authorize a three-year service contract for pump overhaul and repair services with three (3) vendors; Allen's Electric Motor Services, Inc. in the amount of \$3,865,850, Anytime Pump Service Company dba CIE in the amount of \$1,364,125, and Xylem Water Solutions USA, Inc. in the amount of \$1,360,470, for a total amount not to exceed \$6,590,445. This service contract will provide pump repair and overhaul services for pumps operated and maintained by the City. The awarded vendors will be required to maintain the pumps at required manufacturer's specifications. Trained professionals will perform on-site inspections, pump condition and performance testing, equipment analysis and the removal and installation of pumps as needed. The City has more than 300 pumping units, with capacities ranging from 350 gallons per minute to above 56,000 gallons per minute. Proper operation of these pumps will also allow the City to meet the Texas Commission on Environmental Quality permit requirements.

An item to authorize a three-year master agreement for the purchase of pumps and pump parts with eight (8) vendors; FCX Performance, Inc. dba Pierce Pump Company in the amount of \$2,298,700, Xylem Water Solutions USA, Inc. in the amount of \$977,500, Austin Pump & Supply Company in the amount of \$359,500, Master Pumps & Equipment in the amount of \$244,702, Hartwell Environmental Corporation in the amount of \$45,000, Pump Solutions, Inc. the amount of \$40,000, McCaulay Controls Company in the amount of \$32,500, and HD Supply Facilities Maintenance dba USA Bluebook in the amount of \$2,000, for a total amount not to exceed \$3,999,902. The renewal of this master agreement will allow various City departments to continue to purchase new pumps and parts of various types, brands and sizes. These pumps will replace pumps that have become cost prohibitive to maintain.

Please let me know if you need additional information.


Jeanne Chipperfield
Chief Financial Officer

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
Joey Zapata, Assistant City Manager
Mark McDaniel, Assistant City Manager
Eric D. Campbell, Assistant City Manager
Sana Syed, Public Information Officer
Elsa Cantu, Assistant to the City Manager

Memorandum



CITY OF DALLAS

DATE May 15, 2015

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 Upcoming Agenda Item: Elm Fork Water Treatment Plant - Residuals Basin Site Cleaning and Rehabilitation

The May 27, 2015, Council Agenda will include an item for consideration to authorize a contract with Quest Civil Constructors, Inc. for the cleaning and rehabilitation of a residuals basin site at the Elm Fork Water Treatment Plant in an amount not to exceed \$ 46,464,646.

The Elm Fork Water Treatment Plant located in Carrollton, Texas, is the second largest of three water treatment plants serving customers of the City of Dallas - Water Utilities Department. It was constructed in the 1950's and has a current capacity of 300 million gallons per day. This project is needed in order to address aging infrastructure and process changes as recommended in the 2010 Water Quality Study. This project is the first one associated with the implementation of the \$300 million dollar Elm Fork Water Quality Improvements program and will help facilitate implementation of upcoming projects at the plant.

This project consists of cleaning and rehabilitation of an existing 145 acre residuals basin site used for the collection of treatment process residuals. Residuals are a normal by-product of the drinking water treatment process and consist of solids removed from the source water by the addition of coagulants and a sedimentation process. Major components of the project include removal and disposal of over 926,000 cubic yards of residuals solids from existing basins, earthwork and grading to configure the site into four, 44 million gallon basins, and installation of over 18,000 linear feet of process piping. The project also includes electrical improvements to support operation of the reconfigured basins.

Please let me know if you need additional information.

A handwritten signature in black ink, appearing to read 'Mark McDaniel'.

Mark McDaniel
Assistant City Manager

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
Joey Zapata, Assistant City Manager
Eric D. Campbell, Assistant City Manager
Jeanne Chipperfield, Chief Financial Officer
Sana Syed, Public Information Officer
Elsa Cantu, Assistant to the City Manager

Memorandum



CITY OF DALLAS

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

The FY 2014-15 Financial Forecast Report based on information through March 2015 is attached and provided for your information. This report reflects an amended General Fund budget based on Council's approved use of contingency reserve funds on December 10, 2014 by CR# 14-2194 and on March 25, 2015 by CR# 15-0555.

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

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



A.C. Gonzalez
City Manager

Attachment

c: Ryan S. Evans, First Assistant City Manager
Jill A. Jordan, P.E., Assistant City Manager
Joey Zapata, Assistant City Manager
Eric D. Campbell, Assistant City Manager
Mark McDaniel, Assistant City Manager
Jeanne Chipperfield, Chief Financial Officer
Jack Ireland, Director, Office of Financial Services



FY 2014-15

Financial Forecast Report

Information as of March 31, 2015

All Dollars in Thousands

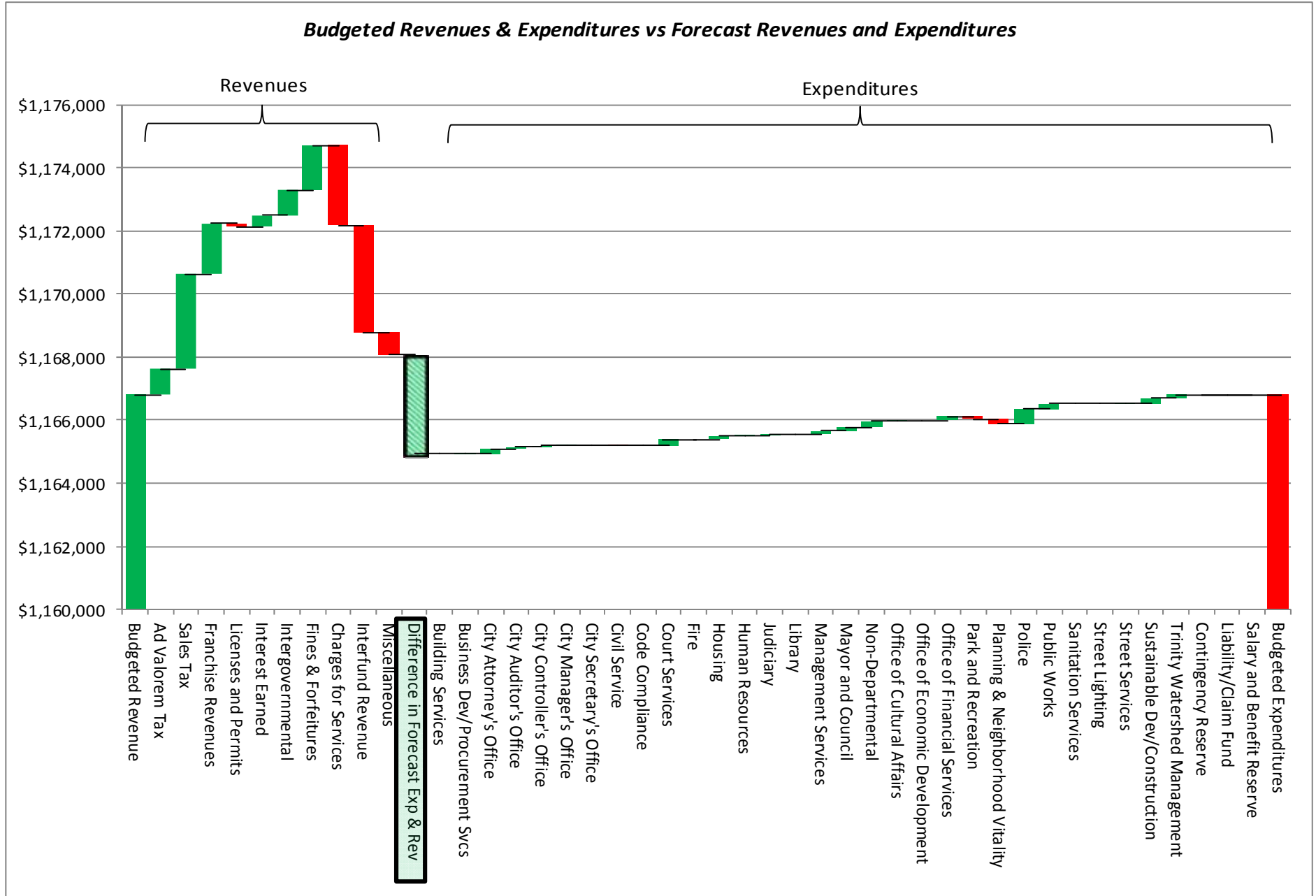


GENERAL FUND

As of March 31, 2015

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

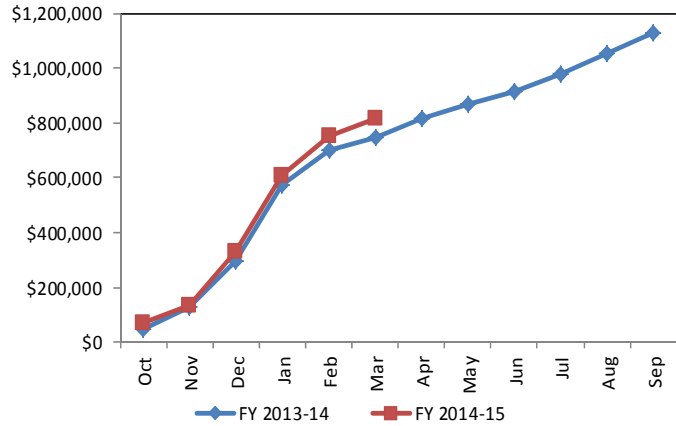
GENERAL FUND



GENERAL FUND REVENUES

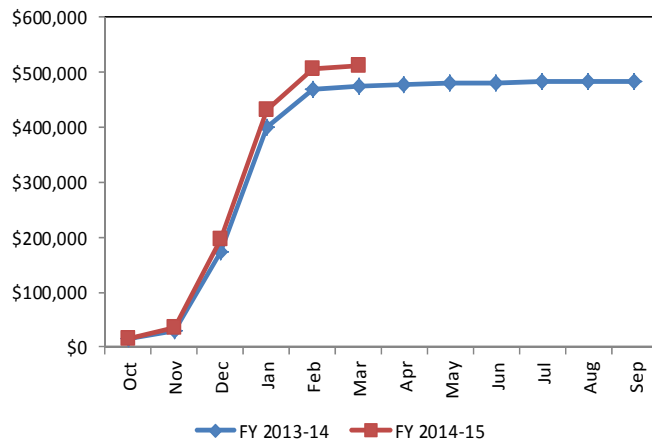
All SOURCES

	FY 2013-14	FY 2014-15	Variance
Oct	\$49,412	\$69,308	\$19,896
Nov	78,405	65,871	(12,534)
Dec	169,703	194,702	24,999
Jan	278,416	278,998	582
Feb	122,583	144,793	22,210
Mar	51,002	60,850	9,848
Apr	65,815		
May	54,518		
Jun	45,290		
Jul	60,934		
Aug	79,531		
Sep	72,532		
Total	\$1,128,141	\$814,522	\$65,001



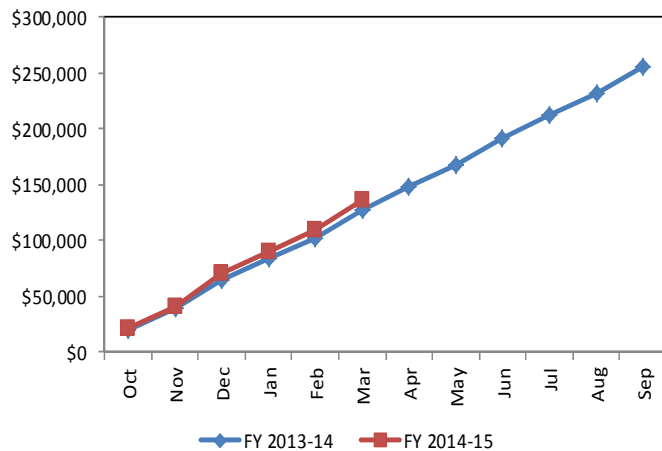
PROPERTY TAX

	FY 2013-14	FY 2014-15	Variance
Oct	\$14,962	\$16,175	\$1,213
Nov	15,512	18,472	2,960
Dec	142,039	160,305	18,266
Jan	227,269	235,891	8,622
Feb	69,688	74,439	4,751
Mar	5,696	6,533	837
Apr	2,724		
May	1,464		
Jun	2,032		
Jul	523		
Aug	654		
Sep	677		
Total	\$483,240	\$511,814	\$36,649



SALES TAX

	FY 2013-14	FY 2014-15	Variance
Oct	\$20,062	\$21,933	\$1,872
Nov	18,853	19,220	368
Dec	26,482	29,690	3,208
Jan	18,272	20,009	1,737
Feb	18,878	18,928	50
Mar	24,697	26,847	2,150
Apr	20,532		
May	19,772		
Jun	23,682		
Jul	20,546		
Aug	19,665		
Sep	24,276		
Total	\$255,716	\$136,627	\$9,385



GENERAL FUND REVENUES

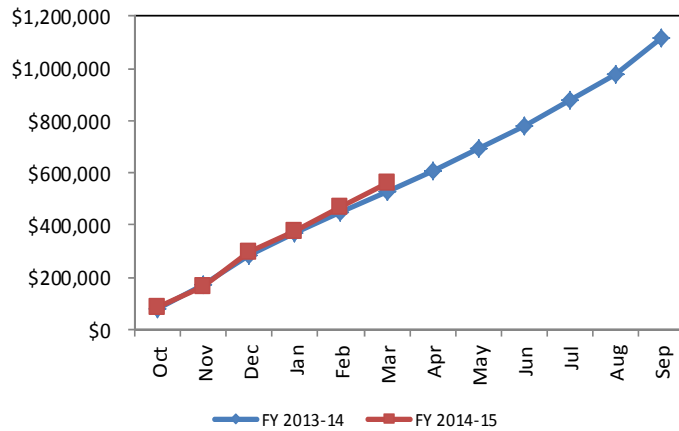
As of March 31, 2015

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

GENERAL FUND EXPENDITURES

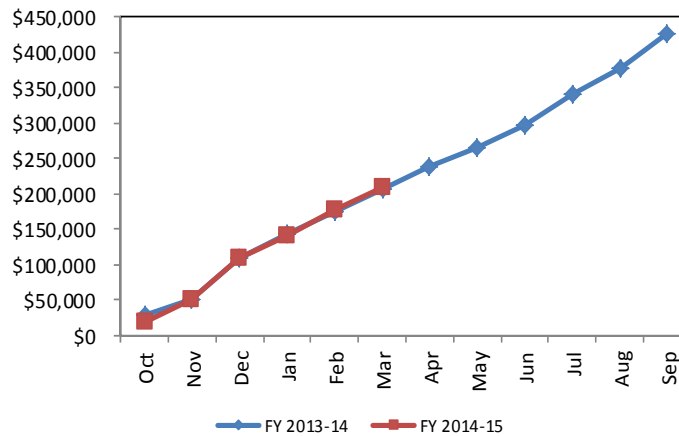
ALL EXPENSES

	FY 2013-14	FY 2014-15	Variance
Oct	\$79,179	\$83,596	\$4,417
Nov	88,876	83,285	(5,591)
Dec	118,448	128,938	10,490
Jan	84,834	82,954	(1,880)
Feb	75,046	91,324	16,278
Mar	81,882	89,279	7,397
Apr	78,188		
May	89,869		
Jun	83,353		
Jul	99,016		
Aug	98,277		
Sep	140,563		
Total	\$1,117,530	\$559,376	\$31,111



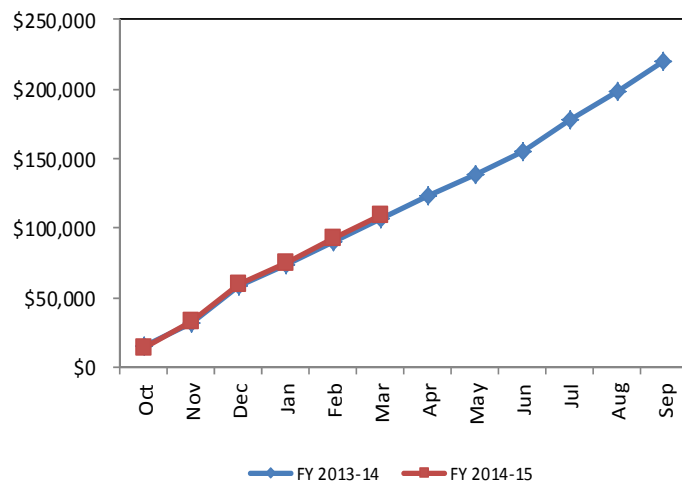
POLICE

	FY 2013-14	FY 2014-15	Variance
Oct	\$29,227	\$19,262	(\$9,965)
Nov	21,557	31,339	9,782
Dec	58,095	57,789	(306)
Jan	35,212	32,898	(2,314)
Feb	31,340	36,864	5,524
Mar	31,152	32,472	1,320
Apr	31,437		
May	27,178		
Jun	32,164		
Jul	42,757		
Aug	36,838		
Sep	49,275		
Total	\$426,231	\$210,624	\$4,041



FIRE

	FY 2013-14	FY 2014-15	Variance
Oct	\$14,775	\$13,502	(\$1,273)
Nov	17,133	19,557	2,424
Dec	26,151	26,055	(96)
Jan	15,708	16,078	370
Feb	16,476	17,117	641
Mar	16,859	17,033	174
Apr	15,798		
May	15,816		
Jun	16,850		
Jul	22,240		
Aug	20,946		
Sep	21,365		
Total	\$220,117	\$109,342	\$2,240



GENERAL FUND EXPENDITURES

As of March 31, 2015

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

PROPRIETARY FUNDS

As of March 31, 2015

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

CONVENTION AND EVENT SERVICES

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

PROPRIETARY FUNDS

As of March 31, 2015

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

PROPRIETARY FUNDS

As of March 31, 2015

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

COMMUNICATION & INFORMATION SERVICES

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

PROPRIETARY FUNDS

As of March 31, 2015

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

EXPRESS BUSINESS CENTER

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

OTHER FUNDS

As of March 31, 2015

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

OTHER FUNDS

As of March 31, 2015

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

DEBT SERVICE FUND

As of March 31, 2015

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

NOTES

(Dollars in 000s)

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

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

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

* Based on Actual FY 2012-13 year end revenues

** Estimates based on revenues through August 2014

*** Estimates based on revenues through March 2015

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

DEPARTMENT	FY 2012-13			FY 2013-14			FY 2014-15		
	FINAL BUDGET	YEAR TO DATE	YEAR-END ACTUAL*	AMENDED BUDGET	YEAR TO DATE	YEAR-END FORECAST**	AMENDED BUDGET	YEAR TO DATE	YEAR-END FORECAST***
Building Services	\$22,602	\$11,089	\$22,042	\$25,709	\$14,227	\$25,682	\$23,896	\$13,546	\$23,896
Business Dev/Procurement Svcs	2,410	1,091	2,229	2,654	1,146	2,644	2,855	1,354	2,854
City Attorney's Office	12,915	5,932	12,913	14,456	6,864	14,427	15,147	7,244	14,995
City Auditor's Office	2,180	927	2,087	2,391	1,057	2,376	2,844	1,268	2,776
City Controller's Office	4,969	1,884	4,781	5,391	2,063	5,378	5,603	2,154	5,576
City Manager's Office	1,509	905	1,503	1,596	1,102	1,596	1,829	1,152	1,825
City Secretary's Office	2,877	856	3,015	2,944	849	2,930	3,614	2,196	3,614
Civil Service	1,829	772	1,735	2,126	817	2,076	2,345	1,028	2,348
Code Compliance	30,663	13,470	30,096	33,720	14,193	33,042	35,383	17,311	35,383
Court Services	19,083	13,006	19,008	20,039	13,511	19,930	20,185	13,507	19,979
Fire	207,275	105,695	207,212	221,718	107,102	221,263	228,009	109,342	228,009
Housing	9,516	6,086	9,516	11,373	7,029	11,360	11,628	7,769	11,520
Human Resources	3,752	1,979	3,237	4,121	2,102	4,121	4,638	2,330	4,629
Judiciary	3,286	1,520	2,980	3,528	1,512	3,406	3,695	1,436	3,647
Library	20,295	9,134	19,845	22,370	10,334	22,365	26,144	11,984	26,144
Management Services	4,646	2,928	4,478	5,568	3,545	5,320	5,650	4,335	5,540
Mayor and Council	3,864	1,692	3,706	3,911	1,756	3,878	3,923	1,811	3,821
Non-Departmental	33,239	8,827	31,482	38,455	10,030	37,836	49,342	9,242	49,140
Office of Cultural Affairs	16,025	9,307	15,083	16,916	8,047	16,914	17,288	8,547	17,265
Office of Economic Development	760	760	756	1,122	1,122	1,122	1,577	1,577	1,577
Office of Financial Services	2,147	706	1,757	2,826	996	2,753	3,643	1,544	3,519
Park and Recreation	73,442	37,878	73,292	78,764	40,788	78,764	81,877	44,571	81,959
Planning and Neighborhood Vitality							2,527	1,203	2,680
Police	402,252	195,235	401,874	428,943	206,583	428,416	438,060	210,624	437,587
Public Works	5,279	4,064	5,053	7,121	4,913	6,803	6,861	6,350	6,699
Sanitation Services	73,596	28,927	73,350	74,797	30,548	74,797	75,694	33,351	75,694
Street Lighting	18,318	7,797	18,029	18,201	8,292	18,118	17,923	9,926	17,923
Street Services	57,262	23,037	55,620	61,742	26,317	61,732	65,914	26,840	65,898
Sustainable Dev/Construction	1,238	812	463	1,613	1,165	1,498	1,540	1,192	1,380
Trinity Watershed Management	244	243	205	641	254	559	1,351	474	1,233
RESERVES AND TRANSFERS									
Contingency Reserve	200	0	200	3,248	0	3,248	450	0	450
Liability/Claim Fund	3,630	0	3,630	11,531	0	11,531	4,170	4,170	4,170
Salary and Benefit Reserve	0	0	0	1,045	0	1,045	1,800	0	1,800
EXPENDITURES	\$1,041,303	\$496,560	\$1,031,177	\$1,130,581	\$528,265	\$1,126,929	\$1,167,401	\$559,376	\$1,165,526

* Based on Actual FY 2012-13 year end expenditures

**Estimates based on expenditures through August 2014

*** Estimates based on expenditures through March 2015