

# Memorandum

RECEIVED  
2014 OCT 17 PM 12:39  
CITY OF DALLAS  
DALLAS, TEXAS



DATE October 17, 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

**Monday, October 20, 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 October 6, 2014 Budget, Finance & Audit Committee meeting
2. Office of the City Auditor's Fiscal Year 2015 Audit Plan  
Craig D. Kinton  
City Auditor
3. Records Management and Records Retention  
Rosa A. Rios  
City Secretary
4. Overview of E-Gov Key Focus Area  
Jack Ireland, Director  
Office of Financial Services

## FYI

5. Upcoming Agenda Items: Communication and Information Services
6. Upcoming Agenda Items: Dallas Water Utilities
7. August 2014 Financial Forecast Report

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

*Public Notice*

14 11 3 5

POSTED CITY SECRETARY  
DALLAS, TX

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, Chief Wellness Officer  
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

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:** 10.06.2014

**Convened:** 1:09pm

**Adjourned:** 2:32pm

### **Committee Members Present:**

Jerry R. Allen, Chair

Sheffie Kadane

Philip T. Kingston

### **Committee Members Absent:**

Jennifer S. Gates, Vice-Chair  
Tennell Atkins

### **Other Council Members Present:**

Mayor Michael S. Rawlings

### **Staff Present:**

Jeanne Chipperfield  
Craig Kinton  
Renee Hayden  
Corey Worsham

Edward Scott  
Francisco Rodriguez  
Brett Wilkinson  
Karl Zavitkovsky

Corrine Steeger  
Laura Morrison  
Maureen Milligan  
Priscylla Bento

Donna Lowe  
Lance Sehorn  
Jennifer Wang  
Justin Hunt

### **Others Present:**

Jim Mitchell, Dallas Morning News  
Brent Christopher, Communities Foundation of Texas  
Wende Burton, Communities Foundation of Texas  
Alice Murray, Dallas Citizen's Council  
Tony Fleo, Social Venture Partners  
Rebecca Walls, Unite the Church  
Lyda Hill, Lyda Hill Foundation  
Sally O'Brien, Pew Charitable Trusts  
Susan Urahn, Pew Charitable Trusts  
Galen Smith, United Way of Metropolitan Dallas  
Larry James, Citysquare  
Robert Zahradnik, Pew Charitable Trusts  
Nick Bourke, Pew Charitable Trusts

### **AGENDA:**

#### 1. **Consideration of the September 15, 2014 Minutes**

**Presenter(s):**

**Information Only:** \_\_\_

**Action Taken/Committee Recommendation(s):**

A motion was made to approve the September 15, 2014 minutes. Motion passed unanimously.

Motion made by: Philip T. Kingston

Motion seconded by: Sheffie Kadane

#### 2. **State and City Revenue Volatility: Experiences and Management**

**Presenter(s):** Robert Zahradnik, Director of State Policy, Pew Charitable Trusts

**Information Only:** X

**Action Taken/Committee Recommendation(s):**

N/A

# **Budget, Finance & Audit Committee**

Meeting Record- **DRAFT**

3. **Payday and Small-Dollar Loans: Research and Policy Solutions**  
**Presenter(s):** Nick Bourke, Director of Small Dollar Loans, Pew Charitable Trusts  
**Information Only:** X  
**Action Taken/Committee Recommendation(s):**

N/A

---

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

# Memorandum



CITY OF DALLAS

**DATE:** October 16, 2014

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

**SUBJECT:** Presentation to the Budget, Finance & Audit Committee:  
Office of the City Auditor's Fiscal Year 2015 Audit Plan

On October 20, 2014, the Office of the City Auditor will present the proposed Fiscal Year 2015 Audit Plan to the Budget, Finance & Audit Committee for consideration of recommendation for approval by the full City Council. If approved by the Committee, the Council Agenda for Wednesday, November 12, 2014 will include an item to authorize the adoption of the Office of the City Auditor's Fiscal Year 2015 Audit Plan.

The Office of the City Auditor performs work for and under the direction of the Dallas City Council. The Fiscal Year 2015 Audit Plan is designed to satisfy responsibilities established by the Dallas City Charter, meet the needs of the City Council, and outline the services that the Office of the City Auditor plans to initiate and/or complete during Fiscal Year 2015.

The Office of the City Auditor's mission is to promote public trust and advance accountability by providing independent, objective, and useful professional services for the City of Dallas. The plan demonstrates the variety of services the Office of the City Auditor provides to address its mission and reflects the following Dallas City Council priorities:

- Public Safety Improvements and Crime Reduction
- Economic Vibrancy
- Clean, Healthy Environment
- Culture, Arts, Recreation and Education
- E-Gov

We respectfully present the Fiscal Year 2015 Audit Plan and request your support for a recommendation to the full City Council for approval of the plan.

Sincerely,

A handwritten signature in cursive script that reads "Craig D. Kinton".

Craig D. Kinton  
City Auditor

Attachment

"Dallas, the City that Works: Diverse, Vibrant, and Progressive."



**CITY OF DALLAS**

---

**OFFICE OF THE CITY AUDITOR**

**AUDIT PLAN  
FISCAL YEAR 2015**

**CRAIG D. KINTON  
CITY AUDITOR**



# AUDIT PLAN FOR FISCAL YEAR 2015

---

The City of Dallas (City) Office of the City Auditor (Office) performs work for and under the direction of the Dallas City Council. The Fiscal Year 2015 Audit Plan (Audit Plan) is designed to satisfy responsibilities established by the Dallas City Charter, meet the needs of the City Council, and outline the professional services that the Office plans to initiate and / or complete during Fiscal Year 2015.

The Office's mission is to promote public trust and advance accountability by providing independent, objective, and useful professional services for the City of Dallas. The Audit Plan demonstrates the variety of services the Office provides to address its mission and reflects the following Dallas City Council priorities:

- Public Safety
- Economic Vibrancy
- Clean, Healthy Environment
- Culture, Arts, Recreation and Education
- E-Gov

This Audit Plan is a working document in that the City Auditor is authorized, when deemed necessary in his professional judgment, to amend the Audit Plan. The Dallas City Council will be notified in writing concerning additions to, deletions from, or other changes to this Audit Plan. The Audit Plan includes audits, attestation engagements, and other professional services.

## AUDIT AND ATTESTATION SERVICES

The Office complies with generally accepted government auditing standards when performing audits and attestation engagements. These standards provide a framework for conducting high quality audits and attestation engagements with competence, integrity, objectivity, and independence. The types of audits and attestation engagements performed under these standards include:

- **Performance Audits**

Conducted to provide objective analysis to assist management and those charged with governance and oversight to improve program performance and operations, reduce costs, facilitate decision making by parties with responsibility to oversee or initiate corrective action, and contribute to public accountability. Performance audit objectives vary widely and can include assessments of program effectiveness, economy, and efficiency; internal control; compliance; and, prospective analyses.

- **Financial Audits**

Conducted to provide an independent assessment of whether an entity's reported financial information (e.g., financial condition, results, and use of resources) are presented fairly and in accordance with recognized criteria. Financial audits provide users with statements concerning the reliability of information, and provide information about internal control over financial reporting, and compliance with provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements.

- **Attestation Engagements**

Conducted to address a broad range of financial or non-financial objectives. An attestation engagement results in an examination, a review, or an agreed-upon procedures report on a subject matter or an assertion about a subject matter that is the responsibility of another party.

## **OTHER PROFESSIONAL SERVICES**

The Office provides other professional services which may or may not be performed in accordance with generally accepted government auditing standards. These other professional services include:

- **Investigative Services**

The Office provides investigative services to evaluate and investigate allegations of fraud, waste and abuse and maintains a Hotline as a tool for the confidential reporting of allegations. Investigations are conducted in accordance with Quality Standards for Inspection and Evaluation issued by the Council of the Inspectors General on Integrity and Efficiency. Criminal allegations are referred to appropriate law enforcement authorities. Significant findings of fraud are reported to the Mayor, the chairman of the Budget, Finance & Audit Committee, the City Attorney, and City management as required by Council Resolutions and Administrative Directive.

- **City Council Support**

The Office is authorized to conduct audits, attestation engagements, or other professional services for individual City Council Members, provided the request will not impact the completion of the Audit Plan. If, in the judgment of the City Auditor, a request will impact completion of the Audit Plan, the City Auditor is to request that the Council Member submit the request in writing for consideration and approval by the Budget, Finance & Audit Committee and the City Council as an amendment to the Audit Plan. All work products will be produced at the direction of the City Auditor.



- **Management Assistance**

The Office is authorized to perform audits and attestation services and other professional services at the request of management to assist in carrying out management's responsibilities. These services may include, but are not limited to, providing technical advice, such as participating on committees, task forces, panels, and focus groups. The Office may provide management assistance based on consideration of the impact on auditor independence and audit plan completion.

- **Litigation Support**

The Office is authorized to perform audits and attestation services and other professional services at the request of the City Attorney. The services provided by the Office depend on the needs of the City Attorney. These services may include, but are not limited to, research, analysis, and computer forensics.

## **INDEPENDENCE DISCLOSURES**

Section 40-A.2.(c)(C) of the Dallas City Code designates the City Auditor as a voting member of the Employees' Retirement Fund (ERF) Board of Trustees. Generally accepted government auditing standards require the Office to disclose impairments to independence. The Office lacks independence in relation to any audit work that might be conducted at the ERF. To the extent that audits and attestation engagements are performed in this area, the Office is not independent. The effects of this independence concern on audit work will be clearly identified in any final reports, if applicable.

DRAFT

#	Department	Key Focus Area**	Description	Objectives
1	ATT	E-Gov	Litigation Support	Provide audit, attestation, and other professional services, as requested by the City Attorney
2	AVI	Economic Vibrancy	Leasing, Concessions, and Other Activities	Evaluate the adequacy of management's controls of leases, concessions, and other activities
3	BDPS	Economic Vibrancy / E-Gov	Sole Source / Single Bid Procurements	Determine whether applicable purchasing rules have been followed for sole source and single bid procurements as required by Administrative Directive 4-5
4	CIS / CTS	E-Gov / Public Safety	Courts Information System	Evaluate internal controls over cash management / collections processes for fines and fees which may include cash bond forfeitures and reinstatement on Class C misdemeanors
5	CIS / DFR / DPD	E-Gov / Public Safety	Records Management System	Determine whether the City's goals for implementing the Records Management System (RMS) achieved anticipated results (specifically cost, project schedule, functions implemented, and shadow systems eliminated) and includes the appropriate controls
6	OFS	E-Gov	Revenue Estimates – Budgeted Revenues for Fiscal Year 2015-2016	Determine whether the City has effective processes to ensure reasonable revenue estimates are included in the City Manager's proposed operating budget
7	OFS	Economic Vibrancy / E-Gov	Verification of Third Party Receipts Collections for Sales / Use Tax and Franchise Fees	Verify that: (1) Sales/Use tax receipts identified by the third party consultant are accurate and properly supported; and, (2) Franchise Fees (which may include utilities, cable, and telephone) identified by the third party consultant(s) are received by the City

#	Department	Key Focus Area **	Description	Objectives
8	PKR	Culture, Arts, Recreation and Education	Regulatory, Safety and Maintenance	Determine whether the Department of Park and Recreation has effective internal controls to identify and ensure compliance with regulatory, safety and maintenance requirements
9	SDC	Economic Vibrancy	Building Permits	Evaluate the efficiency and effectiveness of the building permitting process which may include customer service / satisfaction
10	Multiple	Multiple	Service Contract Monitoring	Evaluate whether the City effectively monitors various service contracts to ensure compliance with contract terms and conditions
11	Multiple	Multiple	Performance Measurement Process	Conduct audits of selected departments to evaluate whether performance data are meaningful, accurate, supportable, reliable, and valid
12	Multiple	Multiple	Special Audits	Conduct audits, in accordance with Chapter IX, Section 4 of the City Charter, of officers who vacate their offices due to death, resignation, removal, or expiration of term
13	Multiple	Multiple	Council Assistance	Provide audit and attestation services and other professional services, as requested by individual City Council members
14	Multiple	Multiple	Fraud, Waste and Abuse Investigations	Evaluate allegations of fraud, waste and abuse, conduct investigations, and educate employees
15	Multiple	Multiple	Management Assistance	Provide audit and attestation services and other professional services as requested by Management
16	Multiple	Multiple	Prior Audit Recommendations Follow-Up	Evaluate Management's implementation of prior audit recommendations

\*\* The Fiscal Year 2015 Audit Plan (Audit Plan) is based on a risk assessment updated for City services approved in the Fiscal Year 2014 City of Dallas Adopted Annual Budget. While this year's Audit Plan does not directly address Clean, Healthy Environment, one of the City Council's Fiscal Year 2015 Key Focus Areas, to the extent that it is possible the Office will include this Key Focus Area in projects identified as "Multiple".

# Memorandum



CITY OF DALLAS

DATE October 17, 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 Records Management and Records Retention

Attached is briefing material regarding "Records Management and Records Retention" to be presented to the Budget, Finance and Audit Committee on Monday, October 20, 2014.

Please let me know if you need additional information.

  
Rosa A. Rios  
City Secretary

## Attachment

c: Honorable Mayor and Members of City Council  
A.C. Gonzalez, City Manager  
Warren M.S. Ernst, City Attorney  
Craig D. Kinton, City Auditor  
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

# Records Management and Records Retention



Budget, Finance and Audit Committee  
October 20, 2014

# Records Management Program

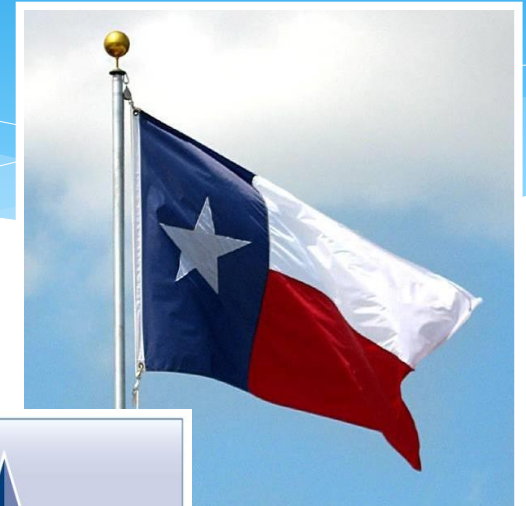
- Local Government Code (Chapters 201-205, 1989)
  - Required establishment of a Records Management Program (RMP) and appointment of a Records Management Officer
- City Code Chapter 39C Records Management
  - Ordinance 20787, November 14, 1990
  - Creates a RMP under the City Secretary
  - City Secretary appoints a Records Management Officer
  - Establishes the Records Management Policy Committee (RMPC) (City Manager, City Attorney, City Auditor and City Secretary)
  - Details responsibilities and duties of the City Council, Department Directors, and Records Management Officer
  - Designates Departmental Records Liaison Officers and their duties/responsibilities
  - Implements records retention/disposition schedules and approval process requirement prior to destruction of records
  - Establishes the Dallas Municipal Archives and Records Center
  - Addresses electronic storage of city records

# Records Management Program in City Charter

- City Charter includes RMP (Proposition 9, May 5, 1993)
  - The City Secretary shall:
    - Oversee a records management program for the city that provides for the identification, maintenance, retention, security, electronic storage, microfilming, disposition, and preservation of city records and appoint a city records management officer to administer the program;
    - Operate the city's archives and records storage facility for the storage of inactive city records until such time as those records may be disposed of and identify, preserve and serve as custodian of the city's historical records;
    - Inspect or direct the city records management officer to inspect the city records and report to the city council and the city manager any irregularities or failures of the city to create, identify, or maintain records in accordance with requirements assigned by law.

# Retention Schedules

- The City complies with the Texas State Library (TSL) retention schedules
  - Resolution #98-3152, Oct. 28, 1998
- TSL retention schedules cover the legal requirements for retaining records
- Legal requirements come from federal and state laws (ex: Code of Federal Regulations)
- Departments must also consider any operational need for the information, which may be longer than legal requirements
- Historical value must also be considered





# Retention Schedules



Every department has a departmental retention schedule which is the key to retaining the proper documentation of department business for the right length of time.

Any operational need for retaining records beyond the legal requirement must be approved by City Council.

All employees that create, receive or use records must have a thorough knowledge of their departmental retention schedules.

Departmental Retention Schedules are on the intranet at:  
[http://www.cod/Cso/records\\_mgt/index.html](http://www.cod/Cso/records_mgt/index.html)

# Records Retention Training

- Records Retention training is required for all employee that create, receive and/or use records
- Records Retention and Open Records introduction will be a component of New Employee Orientation beginning November 2014
  - Further online training will be required for many new employees within the first 45 days of employment
    - Records Retention
    - Texas Public Information Act
    - Open Meeting Act
- A Records Retention component will be added to the new 5-day Supervisory/Manager Training course beginning in January 2015



# Approval of Longer Retentions

- Department requests a longer retention because of operational need for the information
- Reviewed and recommended by the RMPC
- Presented to City Council for approval
- Currently 14 types of records have been approved for longer retention periods
- Eight record types are being reviewed for possible longer retention periods
  - While the review process is ongoing; destruction of these record types is halted

# Authorization for Records Disposal (AFRD)

- Before destroying Official Record Copies, authorization and approval usually is required from the Records Management Policy Committee
- Records that have a retention requirement of more than one year must be approved for destruction following the AFRD process as required in City Code 39C
- The exception is if the retention period is one year or less and the retention schedule states “Exempt from Destruction Request Requirement,” records may be destroyed when eligible without authorization
  - These records are maintained by a department and destroyed when eligible (For example: Daily vehicle inspection checklist)
- The Director, when approving the destruction, will be held accountable to ensure that all copies of the records for the timeframe listed are destroyed, including electronic versions on computers and all convenience copies in the department
- Extra copies can be destroyed earlier without AFRD approval

# Destruction is halted when:

- There is ongoing or anticipated litigation (court), or an ongoing or anticipated audit, or a pending open records request, destruction is halted or “on hold.”
- These records cannot be disposed of until advised by the City Attorney’s Office for litigation holds or the City Auditor’s Office for audit holds, or until the Open Records Request is completed.
- The City Attorney’s Office or the City Auditor’s Office will notify the department when a hold is required and when it is lifted.



# Storage of Inactive Records

- The City Secretary's Office is responsible for providing storage and retrieval services for inactive records from all city departments
- Currently, 15,000 boxes stored at City Hall (L2DN)
- In 1991, this storage was supplemented with off-site storage (Recall)
  - Currently, 57,500 boxes stored off-site
  - Each year approximately 1,000 more boxes are added than are destroyed
- A new 60-month contract will be awarded on November 12, 2014 for over \$1.3 M (\$260K annually)

# Legal Requirements for Council and Board & Commission Records

- Texas Government Code (551.021) requires:
  - A governmental body to prepare and keep minutes or make a recording of each open meeting of the body
  - The minutes must state the subject of each deliberation; and indicate each vote, order, decision, or other action taken
- Retention Requirements:
  - Written minutes – retention Permanent
    - Includes Council and B&C written minutes filed with the City Secretary are required to be retained permanently
  - Audiotapes\* of open meetings for which written minutes **are not** prepared – retention Permanent
  - Audiotapes\* of open meetings for which written minutes **are** prepared – retention 90 days after approval of minutes
  - Audiotapes\* of workshop sessions of governing bodies in which votes are not made and written minutes **are not** required by law to be taken - retention 2 years
  - Certified audiotapes\* of closed meetings - retention 2 years

\*Audiotapes include audiotapes and videotape with sound

# Considerations for Preservation of Electronic Recordings

- Electronic recordings rely on software to be useable
- Currently there is no format which is appropriate for archival or long-term preservation of audio or video recordings
- As technology changes, electronic information will need to migrate
- Each time information is migrated there is a risk of altering or corrupting the information
  - Therefore, a Permanent (Forever) retention is not an attainable option for electronic recordings
  - CDs last 10 years or less and must be recopied periodically
- The Texas Public Information Act (Open Records Act) requires equipment be available to access and copy any format of records maintained
- Documents on paper will last hundreds of years and Adobe PDF-A format is an archival electronic format that will be usable long-term



# Retention of Electronic Recordings

- Retention of recordings for City Council and specific Boards and Commissions (B&C) should be determined based on the operational, legal and historical value with technology limitations and migration costs considered
- The City Manager, on June 13, 2014, notified these specific B&C to retain all recordings until further direction is provided
  - Charter Review Commission
  - City Plan Commission
  - Citizen Police Review Board
  - Park Board
  - Landmark Commission
  - Board of Adjustment
  - Civil service Board
  - Ethics Advisory Commission
  - Permit License Appeal Board
  - Redistricting Commission

# Retention of City Council Audio Recordings

- Currently, City Council audio recordings exist from 1968 to present
  - These are being maintained for historical value
  - The City Secretary's Office maintains these recordings
- The City Secretary's Office converted 24 years (1968-1992) of City Council reel-to-reel audio in 2012 at a cost of \$25K
- There are City Council audio cassettes (1992 – 2004) that require conversion soon at an estimated cost of \$50K
- Currently, recordings from 2008 to present are available on the City Secretary's Office web site
  - When these were on the City Secretary's Office web site, the cost was nominal
  - Recent migration to the City Server will result in retention costs yet to be determined

# Suggested Retention Period for Select Board & Commission (B&C) Audio Recordings

- Audio recordings recommended retention period should be the same as the paper records for the board
  - Litigation claims must be filed within two years
- These B&C currently record meetings and also maintain paper records:

Board or Commission	Retention of Paper Records
City Plan Commission	10 years
Citizen Police Review Board	3 years
Park Board	3 years
Landmark Commission	10 years
Board of Adjustment	10 years
Civil Service Board	4 years
Ethics Advisory Commission	3 years
Permit License Appeal Board	3 years

# Suggested Retention Period for Redistricting Commission and Charter Review Commission Audio Recordings

- Current practice for supporting paper records of these commissions is the City Manager's Office maintains the records until after the next commission finishes work
- After the conclusion of the subsequent commission, the records are reviewed and at that time records of historical value are transferred to the Archives collection (City Secretary's Office)
- It can be up to ten years before the commission is reconvened
- Minutes and reports have a permanent retention
  - Maintained by City Secretary's Office
- Audio recordings recommended retention period should be three years after the subsequent commission completes their work

# Next Steps

- Input from Budget, Finance and Audit Committee
- Full Council Briefing – November 5, 2014
- Schedule formal Council action item to set retention as recommended

# Memorandum



Date October 17, 2014

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

Subject Overview of E-Gov Key Focus Area

On October 20, 2014, the Budget, Finance and Audit Committee will be briefed on an Overview of E-Gov Key Focus Area. The briefing will be presented by Jack Ireland, Director of the Office of Financial Services.

Please contact me if you need additional information.



Jeanne Chipperfield  
Chief Financial Officer

## Attachment

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  
Forest E. Turner, Chief Wellness Officer  
Sana Syed, Public Information Officer  
Elsa Cantu, Assistant to the City Manager

# Overview of E-Gov Key Focus Area



Budget, Finance, & Audit Committee  
October 20, 2014

# Purpose

---

- At request of council members, additional information is provided about E-Gov Key Focus Area (KFA)
- Additional information includes:
  - Overview of E-Gov KFA
  - History of FTEs
  - History of budget allocation by KFA
  - FY 2014-15 E-Gov budget
  - Indirect cost allocation
  - Summary



# E-Gov KFA Overview

- E-Gov is one of five KFAs established in City's strategic plan recognizing that:
  - Service to citizens is more than just cost of activities "on-the-street"
  - It is necessary to centralize certain costs to contribute to an efficient, effective, and economical operation
  - Some costs do not fit solely into one of other four KFAs, so cost is captured in E-Gov
- E-Gov goal is to "provide excellent government services to meet the needs of the City"
  - Goal of E-Gov KFA is accomplished by supporting other four KFAs: (1) Public Safety; (2) Economic Vibrancy; (3) Clean Healthy Environment; and (4) Culture, Arts, Recreation, and Education

# E-Gov KFA Overview

---

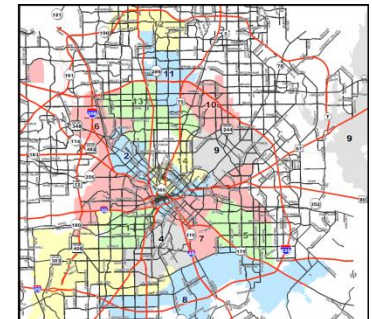
- Successful operation of a \$2.81 billion organization with 13,000+ employees serving 1.2 million residents requires much more than “on-the-street” type services
- Support services ensure that staff performing direct service are available, have materials, and have proper equipment/facilities needed to provide service as well as assist in compliance with regulations and laws

# E-Gov Activities are Critical Components that are Necessary to Provide Service Delivery

## Pothole Crew



HR and Civil Service recruit and hire employees for crew and manage health benefits



GIS direct the crew to service requests location



311 receives call and service request



Procurement purchases materials for crew to make the repairs



Controller's Office processes payroll for crew and payment for materials



Equipment Services maintains crew's vehicles/machinery and provides fuel

# E-Gov KFA Overview

---

- Centralizing certain activities contribute to efficient, effective, and economical operation
  - Provides consistency in application of city-wide policies and procedures
    - Examples: hiring and administration of employee services and relations; administration of personnel rules; financial reporting and accounting procedures
  - Achieves economies of scale and reduces redundancy
    - Examples: better pricing in procurement of goods and services; establishing master agreements; operation of a single 311 call center for all departments; administration and support of information technology and systems; cash/debt management; operation and maintenance of City facilities

# E-Gov KFA Overview

- Oversees compliance with federal, state, and other legal requirements
  - Examples: GASB accounting standards; HIPAA laws; SEC/IRS bond regulations; EMS compliance; TCEQ environmental requirements; grant requirements; open records
- Reduces exposure to costs and lawsuits
  - Examples: safety initiatives; human resource generalists for employee relations and to ensure EEO compliance
- Implements/coordinates city-wide initiatives, process improvements, and council supported initiatives
  - Examples: intergovernmental services, ethics/diversity program; internal control; transparency

# E-Gov KFA Overview

- Non-Departmental costs are not specific to any one department or service, but are accounted for centrally for entire City; such as:
  - Appraisal district payments
  - Tax collection contract
  - Unemployment payments
  - Contract wrecker
  - Legislative services
- Master lease debt payment is also a Non-Departmental expense
  - Used since FY 2011-12 as a means of financing technology and equipment such as fire apparatus; garbage trucks; police technology; court case management; library computers; and street, code and other fleet



# Allocation of FTEs and Budgets

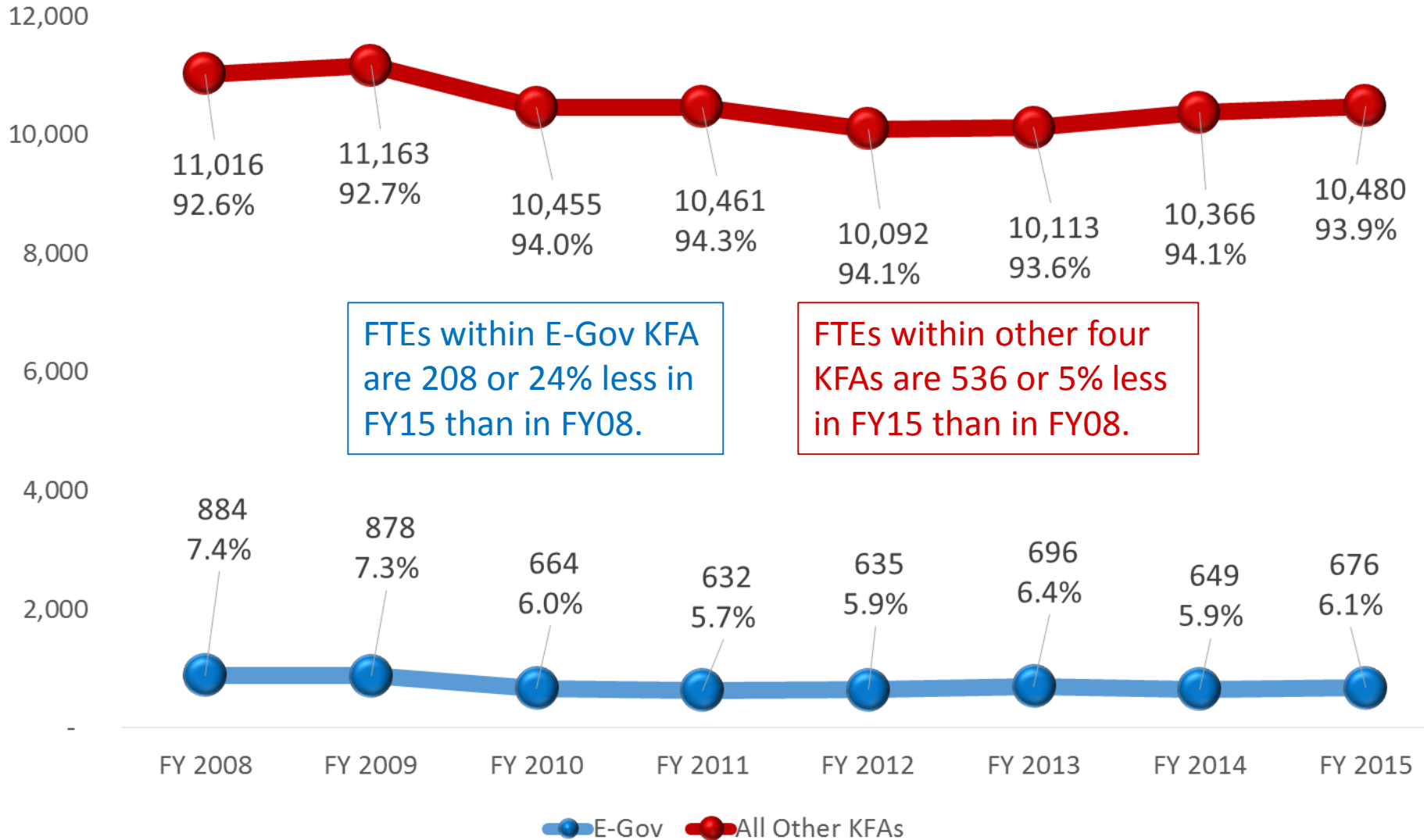
# Full-Time Equivalents (FTEs)

---

- Staff is required to perform both direct (on-the-street) type services as well as in-direct (support) type services
- Following slide shows general fund (civilian and uniform) budgeted FTEs that are in E-Gov KFA versus those in other four KFAs



# General Fund FTE's by Key Focus Area



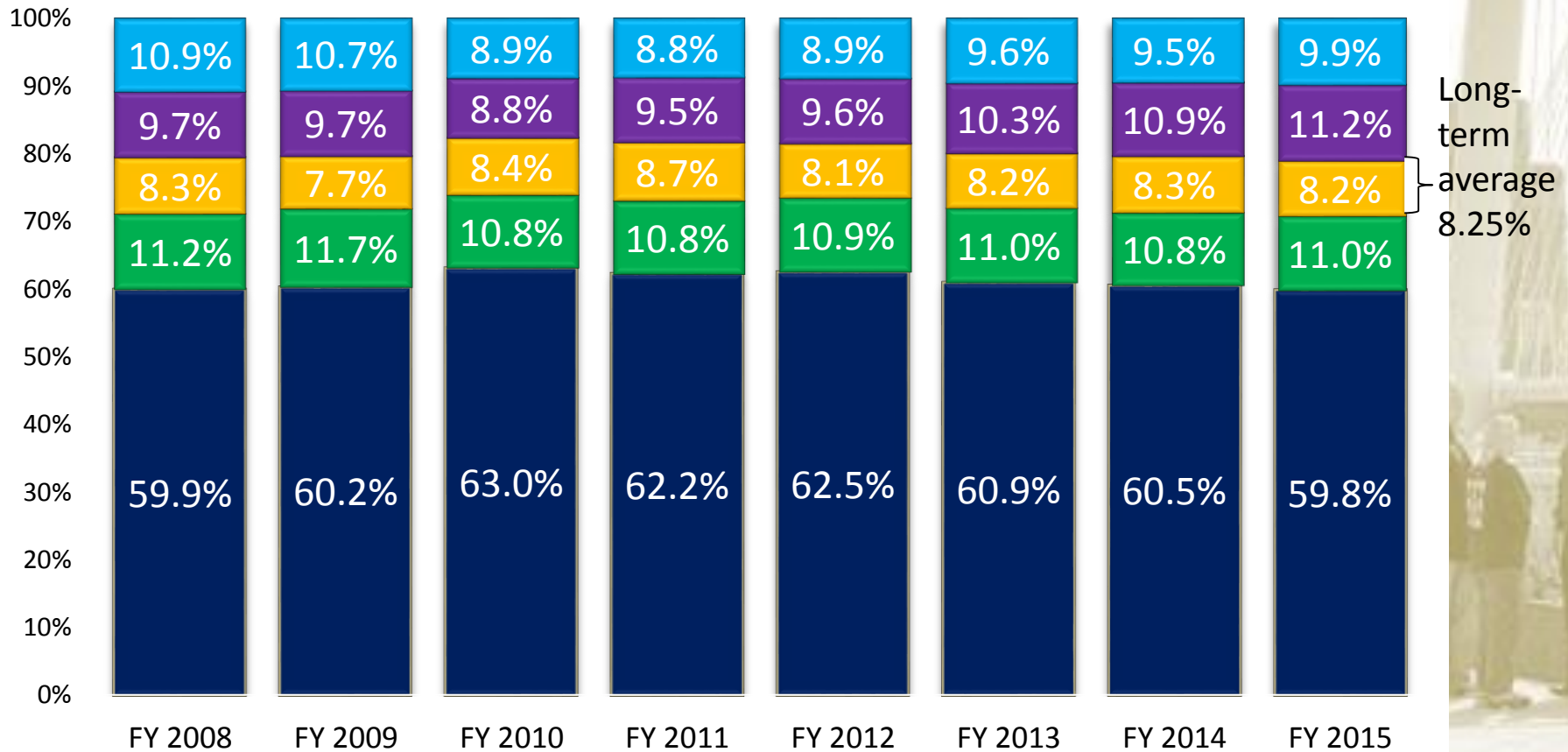
# Full-Time Equivalents (FTEs)

- Staffing levels, services, and costs are not easily compared since cities account for these differently, however, some limited comparative information is provided
- Gartner research shows that Dallas CIS department has fewer IT staff as a percent of City staff (1.4%) when compared to:
  - Philadelphia (5.3%), Austin(4.8%), Phoenix (3.0%), Houston (2.8%), and Los Angeles(1.9%)
- Society for Human Resources standard for large organizations is to have 1 HR generalist per every 420 employees; Dallas has 1 HR generalist per every 540 employees
  - Austin (1 per 187), Arlington (1 per 477), Houston (1 per 596), and Fort Worth (1 per 902)

# Full-Time Equivalents (FTEs)

- ICMA survey data is limited as result of few large cities participating and most cities measure differently
- For cities over 500,000 population, following survey data is available
  - Dallas ranks 4<sup>th</sup> out of 6 for highest number of centralized HR staff
  - Dallas ranks 4<sup>th</sup> out of 5 for highest number of centralized procurement staff
- Above comparisons are limited since measures do not account for size of city or number of decentralized staff

# General Fund Budget Allocation Across KFAs

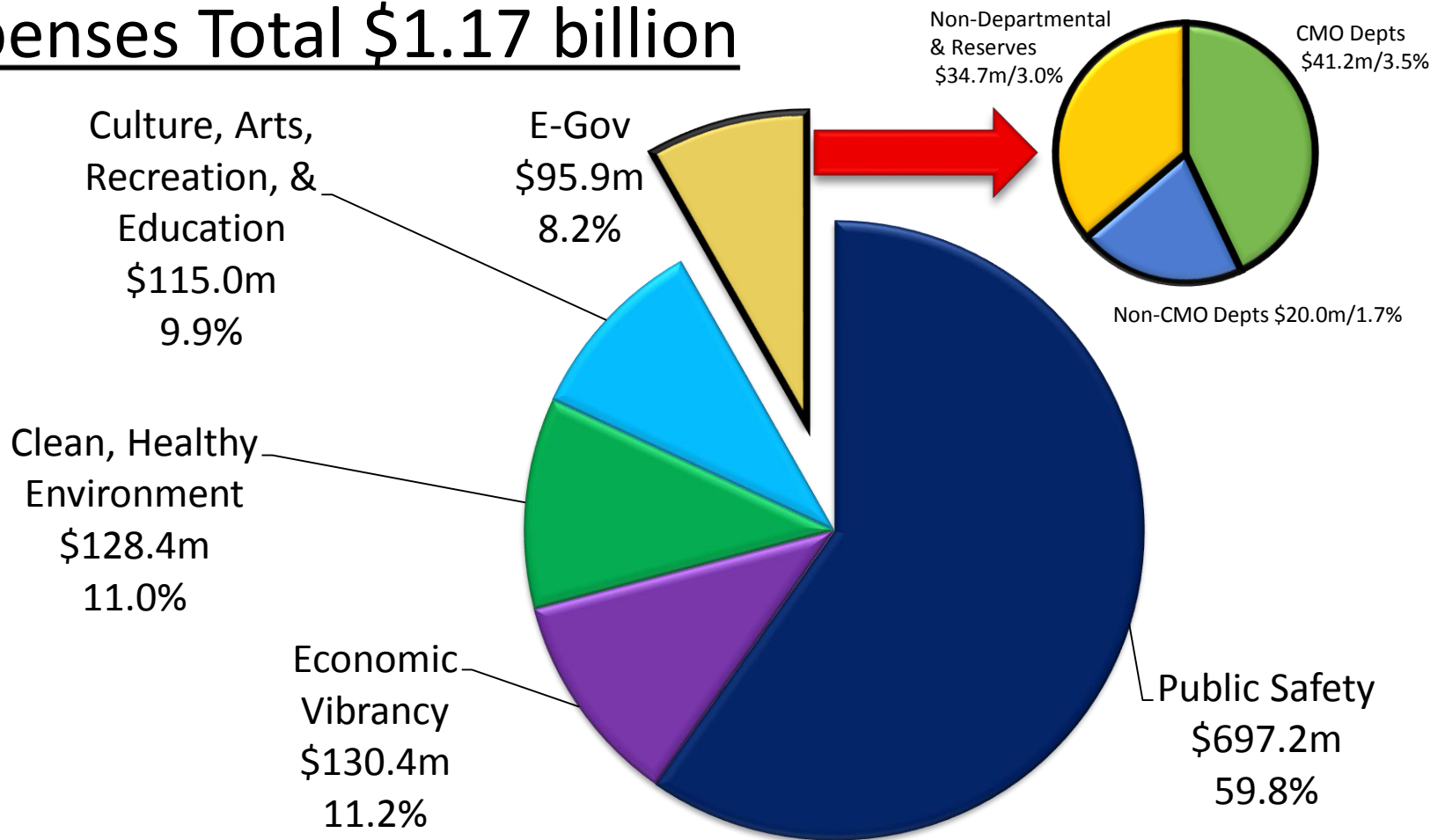


■ Public Safety ■ Clean Healthy Environment ■ E-Government ■ Economic Vibrancy ■ Culture Arts Recreation & Education

Note: TIF expense restated from E-Gov to Economic Vibrancy.

# General Fund Allocations for FY 2014-15

**Expenses Total \$1.17 billion**



# E-Gov Budget Allocation by Department

Department Name	FY14 Budget	FY14 Estimate	FY15 Adopted	Variance: FY14 Budget to FY15 Adopted
Mayor and Council	3,910,700	3,596,330	3,923,178	12,478
City Attorney's Office	9,741,523	10,132,615	10,206,029	464,506
City Auditor's Office	2,391,124	2,370,445	2,844,107	452,983
City Secretary's Office	2,878,721	2,937,879	3,027,548	148,827
<b>Non-CMO Departments</b>	<b>\$18,922,068</b>	<b>\$19,037,269</b>	<b>\$20,000,862</b>	<b>\$1,078,794</b>
Non-Departmental	24,219,333	24,235,278	28,289,431	4,070,098
Reserves and Transfers	7,533,762	16,824,522	6,419,788	(1,113,974)
<b>Non-Departmental &amp; Reserves</b>	<b>\$31,753,095</b>	<b>\$41,059,800</b>	<b>\$34,709,219</b>	<b>\$2,956,124</b>
Business Development & Procurement	2,461,699	2,459,774	2,646,239	184,540
City Controller's Office	5,390,605	5,361,986	5,603,154	212,549
City Manager's Office	1,595,962	1,583,398	1,829,414	233,452
Civil Service	2,125,772	2,072,002	2,344,515	218,743
EBS - Building Services (includes electricity)	17,628,390	18,635,111	15,742,297	(1,886,093)
Housing & Community Services	999,421	1,121,936	729,487	(269,934)
Human Resources	4,001,948	4,028,614	4,638,421	636,473
Management Services	2,724,952	2,367,749	3,904,825	1,179,873
Office of Financial Services	3,493,103	3,270,515	3,642,501	149,398
Public Works	120,759	165,570	102,316	(18,443)
<b>CMO Departments</b>	<b>\$40,542,611</b>	<b>\$41,066,655</b>	<b>\$41,183,169</b>	<b>\$640,558</b>
<b>FY 2014-15 General Fund E-Gov KFA Total</b>	<b>\$91,217,774</b>	<b>\$101,163,724</b>	<b>\$95,893,250</b>	<b>\$4,675,476</b>

# Cost Allocation of E-Gov to Other Funds

- E-Gov services and costs are for entire City, not just general fund
- Cost allocation plan is conducted annually by outside consultant to determine share of E-Gov costs that are attributable to other funds such as enterprise funds
- Enterprise and other funds pay their share of cost to general fund
  - Recorded in general fund as revenue paid from other funds
  - For FY 2014-15, \$17.6m of internal support costs are allocated to other funds including:
    - \$8.2m – Dallas Water Utilities
    - \$2.0m – Building Inspection
    - \$1.0m – Aviation
    - \$0.8m – Storm Water
    - \$0.5m – Convention Center

# Summary

- Work of E-Gov contributes to success of other four KFAs and is to “provide excellent government services to meet the needs of the City”
- Support services provided as E-Gov KFA are critical component to delivery of direct services to citizens
- FTEs assigned to E-Gov are less in FY15 than in FY08 both in number and as percent of general fund total FTEs
- E-Gov budget as a percent of general fund budget is 8.2%
- Comparison data is limited, but for areas identified shows Dallas is typically average or less in regards to number of centralized staffing



# Questions and Comments



# Memorandum



CITY OF DALLAS

DATE October 17, 2014

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

SUBJECT **Upcoming Agenda Item: Demolition of Radio Communications Tower at Fair Park**

The October 22, 2014 Council Agenda will include an item to authorize a service contract for the demolition and removal of a radio communications tower – Tower King II, Inc., in an amount not to exceed \$189,478.00 financed with Current Funds.

The Fair Park/WRR Radio Tower was constructed in 1948 by International Derrick and Equipment and, at the time of the build, was just over 500 feet tall. The tower currently serves as the primary radio system backup site for the City of Dallas. Inside the ground structure are backup radios for the Dallas Police and Dallas Fire Departments as well as interoperability repeaters to be used in the event of an emergency.

While the tower provides an important and critical service to the City, its location and close proximity to the primary radio transmitters at the Central Service Center located at 3131 Dawson have caused concerns that a single weather event could damage the primary and backup sites.

The City has a new location on a tower that is leased from a private company located in West Dallas off of Interstate 30 and Westmoreland. Plans are already underway to place equipment at the new tower site and bring this equipment online as soon as possible. This is required to be completed and in place before the Fair Park tower can be removed. This new location will provide a better geographical separation between the primary and backup sites.

This demolition was approved by the City of Dallas Landmark Commission (CD134-009AA) and the Texas Historical Commission (Permit #HS 708).

Please contact Bill Finch at 670-1890 if you have any questions.

A handwritten signature in blue ink, appearing to read 'Jill Jordan'.

Jill A. Jordan, P.E.,  
Assistant City Manager

c: Honorable Mayor and Members of Council  
A.C. Gonzalez, City Manager  
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

Warren M.S. Ernst, City Attorney  
Mark McDaniel, Assistant City Manager  
Joey Zapata, Assistant City Manager  
Jeanne Chipperfield, Chief Financial Officer  
Sana Syed, Public Information Officer  
Elsa Cantu, Assistant to the City Manager – Mayor & Council

# Memorandum



CITY OF DALLAS

DATE October 17, 2014

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

SUBJECT **Upcoming Agenda Item: McAfee VirusScan Threat Management Portfolio Software Licenses,  
Maintenance and Support**

The October 22, 2014 Council Agenda will include an item to award a contract for a three-year renewal of licensing, maintenance and support for the McAfee VirusScan Threat Management Portfolio to World Wide Technology in an amount not to exceed \$495,921.

This contract will renew the City's existing maintenance and support for the McAfee VirusScan Threat Management Portfolio which is a collection of software the City uses to detect various types of computer viruses and malware threats on desktop, laptops and servers. The renewal also includes Mobile Device Management (MDM), a feature that extends antivirus and malware protection to mobile phones and other portable devices such as tablet computers. MDM also provides security for mobile applications, device encryption, and remote locking and wiping of data in the event a device is reported stolen or lost.

The McAfee VirusScan Portfolio protects against the potential exposure and/or loss of City confidential data such as police criminal records, municipal court protected information, social security numbers, and electronic Protected Health Information (ePHI). The software and hardware also aids the City in complying with State and Federal laws including Criminal Justice Information Services (CJIS) requirements and the Health Insurance Portability and Accountability Act (HIPAA).

Please contact Bill Finch at 670-1890 if you have any questions.

A handwritten signature in blue ink that reads "Jill Jordan".

Jill A. Jordan, P.E.

Assistant City Manager

c: Honorable Mayor and Members of Council  
A.C. Gonzalez, City Manager  
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

Warren M.S. Ernst, City Attorney  
Mark McDaniel, Assistant City Manager  
Joey Zapata, Assistant City Manager  
Jeanne Chipperfield, Chief Financial Officer  
Sana Syed, Public Information Officer  
Elsa Cantu, Assistant to the City Manager – Mayor & Council

# Memorandum



CITY OF DALLAS

DATE October 17, 2014

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

SUBJECT **Upcoming Agenda Item: Service Contract for Temporary Information Technology Professionals**

The October 22, 2014 Council Agenda will include an item to award a three-year service contract for temporary information technology professionals to EJES, Inc. in the amount of \$2,661,237, Global Information Systems, Inc. in the amount of \$992,478 and Sierra Infosys, Inc. in the amount of \$351,228, the most advantageous proposers of twenty-one for a total not to exceed amount of \$4,004,943.

This service contract will provide temporary information technology (IT) professionals to Communication and Information Services (CIS) who will assist in the delivery of IT projects or temporarily fill vacant positions. These technical professionals have specialized skills in specific technical areas which augment our current IT staff and are intended to work on a limited basis for specific assignments. The use of contract IT professionals will aid in delivering projects without adding risk to current operational or development responsibilities.

CIS has identified those technology needs that require external and highly skilled professionals. Contract IT professionals will be used to help implement and manage various projects such as hardware infrastructure and software systems, electronic document management, electronic payment systems, and Water Utilities advanced controls. They may also be used to support enhancements to existing City Systems.

Please contact William Finch at (214) 670-1890 if you have any questions.

A handwritten signature in blue ink that reads "Jill Jordan".

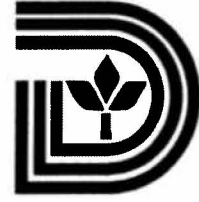
Jill A. Jordan, P.E.

Assistant City Manager

c: Honorable Mayor and Members of Council  
A.C. Gonzalez, City Manager  
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

Warren M.S. Ernst, City Attorney  
Mark McDaniel, Assistant City Manager  
Joey Zapata, Assistant City Manager  
Jeanne Chipperfield, Chief Financial Officer  
Sana Syed, Public Information Officer  
Elsa Cantu, Assistant to the City Manager – Mayor & Council

# Memorandum



CITY OF DALLAS

DATE October 17, 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 Upcoming Agenda Items: Dallas Water Utilities

DWU currently lists three (3) major items on the October 22, 2014 consent agenda for City Council approval. The items are comprised of construction related projects and an agreement that have significant financial impact to the utility when considering the associated work or overall value of the contracts. We are seeking the Budget, Finance & Audit Committee's support for these items as they are presented to the full City Council for approval. Provided below are brief summaries for each of the items and associated costs.

**Item #50** - This item is for authorization to enter into a new 30-year wholesale treated water contract, including a Reciprocal Water and/or Wastewater Agreement, with the City of Cedar Hill, Texas. The City of Cedar Hill is located within Dallas Water Utilities' service area and has been a customer since 1972. Cedar Hill desires to continue to purchase treated water from the City of Dallas under the terms of a standard wholesale treated water customer contract. The existing wholesale treated water contract also includes a Reciprocal Agreement for Water and/or Wastewater Services which provides for service to retail customers across corporate boundary lines on a temporary basis until facilities are extended by the city requiring the service. Dallas Water Utilities estimates annual revenues of \$3,146,686.

**Item #52** – This item is for authorization to enter into a contract with Texas Roof Management, Inc., for roof maintenance and repair service at all Dallas Water Utilities owned buildings. Dallas Water Utilities owns 239 buildings with approximately 1.4 million square feet of roof systems that have an estimated replacement value of \$12M. Approval of this item will provide the means to have manufacturers' certified roofing specialists perform maintenance and repairs at all Dallas Water Utilities facilities. Maintaining roofs will extend the life of the roof system and the buildings, and will provide protection to various types of critical equipment, including motors, pumps, electrical instrumentation, and process controls. Ongoing roof maintenance ensures the continued reliable water and wastewater services that are provided to approximately 2.3 million customers in Dallas and its customer cities. This contract is a not to exceed amount of \$1,065,983.

**Item #53** – This item is for authorization to amend a contract with CH2MHILL to provide construction management (CM) services for water quality improvement construction projects at the Elm Fork Water Treatment Plant, Bachman Water Treatment Plant, and for the relocation of 5,700 feet of 48-inch wastewater main via tunneling, just north of the Bachman Lake Dam. This involves management of approximately \$190M worth of construction contracts at the listed sites, including the current \$48M water quality improvements project at the Bachman Water Treatment Plant. **This CM contract was planned as a phased approach to match each fiscal year's construction projects with the intent to supplement the original contract as needed to provide continued support for the projects.**

The CM group will provide planning and coordination services and acts as the City's representative in managing various contractors working on the projects. Additionally, the CM group will both partner with and augment current City staff assigned to these projects. This ensures all construction work is accomplished in accordance with the project plans and specifications, in a manner that meets the operational objectives. CM services are necessary to efficiently schedule and stage complex, simultaneous construction activities with multiple contractors. Additional construction management services include schedule and budget evaluations, value engineering, constructability reviews, reviewing cost estimates and schedule of values, monitoring the quality of the construction work, documenting the materials, labor, and equipment used, negotiating change orders, and aiding in resolution of conflicts. This supplemental agreement is a not to exceed amount of \$3,963,775, which brings the total contract amount to \$7,575,425.

Please let me know if you need additional information.

  
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

Eric D. Campbell, Assistant City Manager  
Jill A. Jordan, P.E., Assistant City Manager  
Joey Zapata, 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 October 17, 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 August 2014 is attached and provided for your information. This report reflects amended budgets based on appropriation adjustments approved by Council on September 10, 2014.

For FY 2013-14, General Fund revenues are projected to be \$3.3m above budget and expenditures are projected to be \$3.7m below budget. This results in forecast revenues being in excess of forecast expenditures by \$6.9m.

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

A handwritten signature in black ink, appearing to read 'A.C. Gonzalez', written over a circular stamp or seal.

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

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

<u>ITEM</u>	<u>AMENDED BUDGET*</u>	<u>YEAR TO DATE</u>	<u>YEAR-END FORECAST</u>	<u>BUDGET VS FORECAST VARIANCE</u>
Revenues	\$1,130,581	\$1,035,944	\$1,133,847	\$3,266
Expenditures	\$1,130,581	\$976,968	\$1,126,929	(\$3,651)
Net Excess of Revenues Over Expenditures/Transfers	<u>\$0</u>	<u>\$58,976</u>	<u>\$6,917</u>	<u>\$6,917</u>

\*Note: FY 2013-14 budget was amended by the city council on September 10, 2014 by Ordinance No. 29438.



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

**GENERAL FUND**

**Revenues**

- Total General Fund revenues are estimated to be \$3,266,000 above budget.
  - Atmos Energy is projected to be \$2,874,000 above budget primarily due to cooler winter and spring weather which resulted in higher natural gas consumption.
  - Time Warner Cable is projected to be \$407,000 below budget due to a decrease in the number of subscribers.
  - Licenses and Permits revenues are projected to be \$684,000 above budget primarily due to an increase in taxi cab permits and licenses granted for use of the public rights-of-way.
  - Interest Earned is projected to be \$42,000 above budget due to higher 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 \$1,045,000 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 reduced 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 \$82,000 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 \$1,051,000 above budget primarily due to higher than anticipated demand for contract classes and athletic field rentals.
  - Private Disposal Fees are projected to be \$1,595,000 above budget due to increased landfill activities due in part to the spring storm.
  - Street Lighting revenue is projected to be \$335,000 below budget due to a reduction in expenses that are reimbursable by TxDOT.
  - Interfund revenue is projected to be \$6,582,000 below budget primarily due to deferred transfers from internal City funds.

**Expenditures**

- Total General Fund expenditures are estimated to be \$3,651,000 below budget.
  - Sustainable Development and Construction is projected to be \$114,000 below budget primarily due to delays in hiring.
  - Trinity Watershed Management is projected to be \$82,000 below budget primarily due to vacancies.

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

**PROPRIETARY FUNDS**

- Sustainable Development and Construction expenses are projected to be \$2,083,000 below budget primarily due to delays in hiring.
- WRR Municipal Radio revenues are projected to be \$496,000 under budget primarily due to the sale of commercials being less than planned. Expenditures are projected to be \$472,000 under budget due to vacancies and a reduction in sales commission.
- Water Utilities revenue is projected to be \$28,550,000 under budget primarily due to reduced demand for treated water.
- Employee Benefits expenses are projected to be \$388,000 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 \$896,000 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 \$4,902,000 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 AUGUST 31, 2014  
(000s)**

	<b>AMENDED BUDGET*</b>	<b>REVENUES YEAR TO DATE</b>	<b>YEAR-END FORECAST</b>	<b>BUDGET VS FORECAST VARIANCE</b>
<b>TAXES</b>				
Ad Valorem Tax	\$483,898	\$482,562	\$484,244	\$346
Sales Tax	\$255,519	\$231,440	\$255,519	\$0
<b>TOTAL TAXES</b>	<b>\$739,417</b>	<b>\$714,003</b>	<b>\$739,763</b>	<b>\$346</b>
<b>FRANCHISE REVENUES</b>				
Oncor Electric	\$51,110	\$52,472	\$52,472	\$1,362
AT&T	\$13,422	\$10,456	\$13,640	\$219
Atmos Energy	\$12,228	\$10,039	\$15,102	\$2,874
Time Warner Cable	\$6,376	\$4,491	\$5,969	(\$407)
Other	\$20,773	\$17,726	\$21,301	\$528
<b>TOTAL FRANCHISE REVENUES</b>	<b>\$103,908</b>	<b>\$95,184</b>	<b>\$108,484</b>	<b>\$4,575</b>
<b>LICENSES AND PERMITS</b>	<b>\$9,090</b>	<b>\$8,840</b>	<b>\$9,774</b>	<b>\$684</b>
<b>INTEREST EARNED</b>	<b>\$632</b>	<b>\$647</b>	<b>\$675</b>	<b>\$42</b>
<b>INTERGOVERNMENTAL</b>	<b>\$6,203</b>	<b>\$6,887</b>	<b>\$6,887</b>	<b>\$685</b>
<b>FINES AND FORFEITURES</b>				
Municipal Court	\$13,779	\$13,467	\$14,824	\$1,045
Vehicle Towing & Storage	\$6,957	\$6,364	\$6,941	(\$16)
Parking Fines	\$5,070	\$2,399	\$3,989	(\$1,081)
Red Light Camera Fines	\$6,867	\$0	\$7,391	\$524
Public Library	\$553	\$419	\$471	(\$82)
<b>TOTAL FINES</b>	<b>\$33,227</b>	<b>\$22,649</b>	<b>\$33,616</b>	<b>\$389</b>
<b>CHARGES FOR SERVICE</b>				
Sanitation Service	\$62,010	\$58,232	\$62,148	\$138
Parks	\$9,716	\$10,038	\$10,767	\$1,051
Private Disposal Fees	\$17,694	\$16,684	\$19,289	\$1,595
Emergency Ambulance	\$42,982	\$24,566	\$43,367	\$386
Security Alarm	\$4,500	\$4,104	\$4,570	\$70
Street Lighting	\$1,000	\$492	\$665	(\$335)
Vital Statistics	\$1,581	\$1,420	\$1,530	(\$51)
Other	\$20,182	\$19,600	\$20,242	\$60
<b>TOTAL CHARGES</b>	<b>\$159,665</b>	<b>\$135,136</b>	<b>\$162,579</b>	<b>\$2,914</b>
<b>INTERFUND REVENUE</b>	<b>\$67,330</b>	<b>\$42,431</b>	<b>\$60,748</b>	<b>(\$6,582)</b>
<b>MISCELLANEOUS</b>	<b>\$11,109</b>	<b>\$10,166</b>	<b>\$11,321</b>	<b>\$213</b>
<b>TOTAL REVENUES</b>	<b>\$1,130,581</b>	<b>\$1,035,944</b>	<b>\$1,133,847</b>	<b>\$3,266</b>

\*Note: FY 2013-14 budget was amended by the city council on September 10, 2014 by Ordinance No. 29438.

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

<b>DEPARTMENT</b>	<b>AMENDED BUDGET*</b>	<b>EXPENDITURES YEAR TO DATE</b>	<b>YEAR-END FORECAST</b>	<b>BUDGET VS FORECAST VARIANCE</b>
Building Services	\$25,709	\$23,403	\$25,682	(\$27)
Business Dev/Procurement Svcs	\$2,654	\$2,166	\$2,644	(\$10)
City Attorney's Office	\$14,456	\$12,685	\$14,427	(\$29)
City Auditor's Office	\$2,391	\$2,055	\$2,376	(\$15)
City Controller's Office	\$4,471	\$3,878	\$4,459	(\$13)
City Manager's Office	\$1,596	\$1,396	\$1,596	(\$0)
City Secretary's Office	\$1,848	\$1,543	\$1,834	(\$14)
Civil Service	\$2,126	\$1,601	\$2,076	(\$50)
Code Compliance	\$33,720	\$27,595	\$33,042	(\$679)
Court Services	\$11,325	\$9,415	\$11,216	(\$109)
Elections	\$1,096	\$76	\$1,096	\$0
Fire	\$221,718	\$198,753	\$221,263	(\$455)
Housing	\$11,373	\$9,967	\$11,360	(\$13)
Human Resources	\$4,121	\$3,580	\$4,121	\$0
Independent Audit	\$919	\$0	\$919	\$0
Jail Contract - Lew Sterrett	\$8,714	\$8,714	\$8,714	\$0
Judiciary	\$3,528	\$2,910	\$3,406	(\$121)
Library	\$22,370	\$19,485	\$22,365	(\$5)
Management Services	\$5,568	\$5,320	\$5,320	(\$248)
Mayor and Council	\$3,911	\$3,375	\$3,878	(\$33)
Non-Departmental	\$38,455	\$34,646	\$37,836	(\$620)
Office of Cultural Affairs	\$16,916	\$15,027	\$16,914	(\$2)
Office of Economic Development	\$1,122	\$1,122	\$1,122	\$0
Office of Financial Services	\$2,826	\$2,070	\$2,753	(\$73)
Park and Recreation	\$78,764	\$74,285	\$78,764	\$0
Police	\$428,943	\$376,957	\$428,416	(\$527)
Public Works	\$7,121	\$8,331	\$6,803	(\$318)
Sanitation Services	\$74,797	\$62,809	\$74,797	\$0
Street Lighting	\$18,201	\$14,833	\$18,118	(\$83)
Street Services	\$61,742	\$46,917	\$61,732	(\$10)
Sustainable Dev/Construction	\$1,613	\$1,498	\$1,498	(\$114)
Trinity Watershed Management	\$641	\$553	\$559	(\$82)
<b>RESERVES AND TRANSFERS</b>				
Contingency Reserve	\$3,248	\$0	\$3,248	\$0
Liability/Claim Fund	\$11,531	\$0	\$11,531	\$0
Salary and Benefit Reserve	\$1,045	\$0	\$1,045	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$1,130,581</b>	<b>\$976,968</b>	<b>\$1,126,929</b>	<b>(\$3,651)</b>

\*Note: FY 2013-14 budget was amended by the city council on September 10, 2014 by Ordinance No. 29438.

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

<b>DEPARTMENT</b>	<b>AMENDED BUDGET*</b>	<b>REVENUES AND EXPENDITURES YEAR TO DATE</b>	<b>YEAR-END FORECAST</b>	<b>BUDGET VS FORECAST VARIANCE</b>
<b>Aviation</b>				
Revenues	\$66,853	\$60,179	\$68,039	\$1,187
Expenses	\$66,853	\$52,482	\$66,841	(\$11)
Net Excess of Revenues Over Expenses/Transfer	<u>\$0</u>	<u>\$7,697</u>	<u>\$1,198</u>	<u>\$1,198</u>
<b>Convention Center</b>				
Revenues	\$75,607	\$65,729	\$75,934	\$327
Expenses	\$75,607	\$60,303	\$75,491	(\$116)
Net Excess of Revenues Over Expenses/Transfer	<u>\$0</u>	<u>\$5,426</u>	<u>\$443</u>	<u>\$443</u>
<b>Sustainable Dev/Construction</b>				
Revenues	\$26,780	\$25,777	\$27,437	\$657
Expenses	\$25,262	\$19,482	\$23,179	(\$2,083)
Net Excess of Revenues Over Expenses/Transfer	<u>\$1,518</u>	<u>\$6,295</u>	<u>\$4,258</u>	<u>\$2,740</u>
<b>Municipal Radio Fund</b>				
Revenues	\$2,409	\$1,717	\$1,913	(\$496)
Expenses	\$2,379	\$1,658	\$1,907	(\$472)
Net Excess of Revenues Over Expenses/Transfer	<u>\$29</u>	<u>\$60</u>	<u>\$5</u>	<u>(\$24)</u>
<b>Water Utilities</b>				
Revenues	\$595,315	\$509,168	\$566,765	(\$28,550)
Expenses	\$595,315	\$474,582	\$583,765	(\$11,550)
Net Excess of Revenues Over Expenses/Transfer	<u>\$0</u>	<u>\$34,586</u>	<u>(\$17,000)</u>	<u>(\$17,000)</u>
<b>Communication &amp; Information Svcs.</b>				
Revenues	\$58,765	\$51,467	\$57,769	(\$995)
Expenses	\$61,459	\$49,611	\$58,894	(\$2,565)
Net Excess of Revenues Over Expenses/Transfer	<u>(\$2,695)</u>	<u>\$1,856</u>	<u>(\$1,125)</u>	<u>\$1,570</u>

\*Note: FY 2013-14 budget was amended by the city council on September 10, 2014 by Ordinance No. 29438.

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

<b>DEPARTMENT</b>	<b>AMENDED BUDGET*</b>	<b>REVENUES AND EXPENDITURES YEAR TO DATE</b>	<b>YEAR-END FORECAST</b>	<b>BUDGET VS FORECAST VARIANCE</b>
<b>Equipment Services</b>				
Revenues	\$54,466	\$38,435	\$54,466	\$0
Expenses	\$54,466	\$47,231	\$54,465	(\$2)
Net Excess of Revenues Over Expenses/Transfer	<u>\$0</u>	<u>(\$8,797)</u>	<u>\$2</u>	<u>\$2</u>
<b>Express Business</b>				
Revenues	\$4,117	\$3,191	\$3,981	(\$136)
Expenses	\$3,812	\$3,058	\$3,767	(\$45)
Net Excess of Revenues Over Expenses/Transfer	<u>\$305</u>	<u>\$133</u>	<u>\$214</u>	<u>(\$91)</u>

\*Note: FY 2013-14 budget was amended by the city council on September 10, 2014 by Ordinance No. 29438.

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

<b>DEPARTMENT</b>	<b>AMENDED BUDGET*</b>	<b>REVENUES AND EXPENDITURES YEAR TO DATE</b>	<b>YEAR-END FORECAST</b>	<b>BUDGET VS FORECAST VARIANCE</b>
<b>Employee Benefits</b>	\$1,339	\$620	\$950	(\$388)
<b>Risk Management</b>	\$2,441	\$1,858	\$2,437	(\$4)
<b>9-1-1 System Operations</b>				
Revenues	\$14,046	\$10,573	\$13,151	(\$896)
Expenses	<u>\$19,758</u>	<u>\$12,317</u>	<u>\$14,856</u>	<u>(\$4,902)</u>
Net Excess of Revenues Over Expenses/Transfer	<u>(\$5,712)</u>	<u>(\$1,745)</u>	<u>(\$1,705)</u>	<u>\$4,007</u>
<b>Storm Water Drainage</b>				
Revenues	\$50,111	\$46,233	\$50,287	\$176
Expenses	<u>\$55,011</u>	<u>\$37,444</u>	<u>\$54,066</u>	<u>(\$945)</u>
Net Excess of Revenues Over Expenses/Transfer	<u>(\$4,900)</u>	<u>\$8,789</u>	<u>(\$3,779)</u>	<u>\$1,121</u>

\*Note: FY 2013-14 budget was amended by the city council on September 10, 2014 by Ordinance No. 29438.

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

<b>DEBT SERVICE</b>	<b>BUDGET</b>	<b>EXPENDITURES AND REVENUES YEAR TO DATE</b>	<b>YEAR-END FORECAST</b>	<b>BUDGET VS FORECAST VARIANCE</b>
Beginning Balance	\$5,027	\$0	\$5,292	\$264
Revenues	\$233,212	\$228,271	\$230,413	(\$2,799)
Expenses	\$234,511	\$233,775	\$234,122	(\$389)
Ending Balance	<u>\$3,729</u>	<u>(\$5,504)</u>	<u>\$1,582</u>	<u>(\$2,146)</u>



**CONTINGENCY RESERVE STATUS**

<b>Beginning Balance October 1, 2013</b>	<b>\$5,300,000</b>
Budgeted Transfer In	<u>\$400,000</u>
<b>FY 2013-14 Available Funds</b>	<b>\$5,700,000</b>
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
<b>Balance as of August 31, 2014</b>	<b><u><u>\$6,200,000</u></u></b>

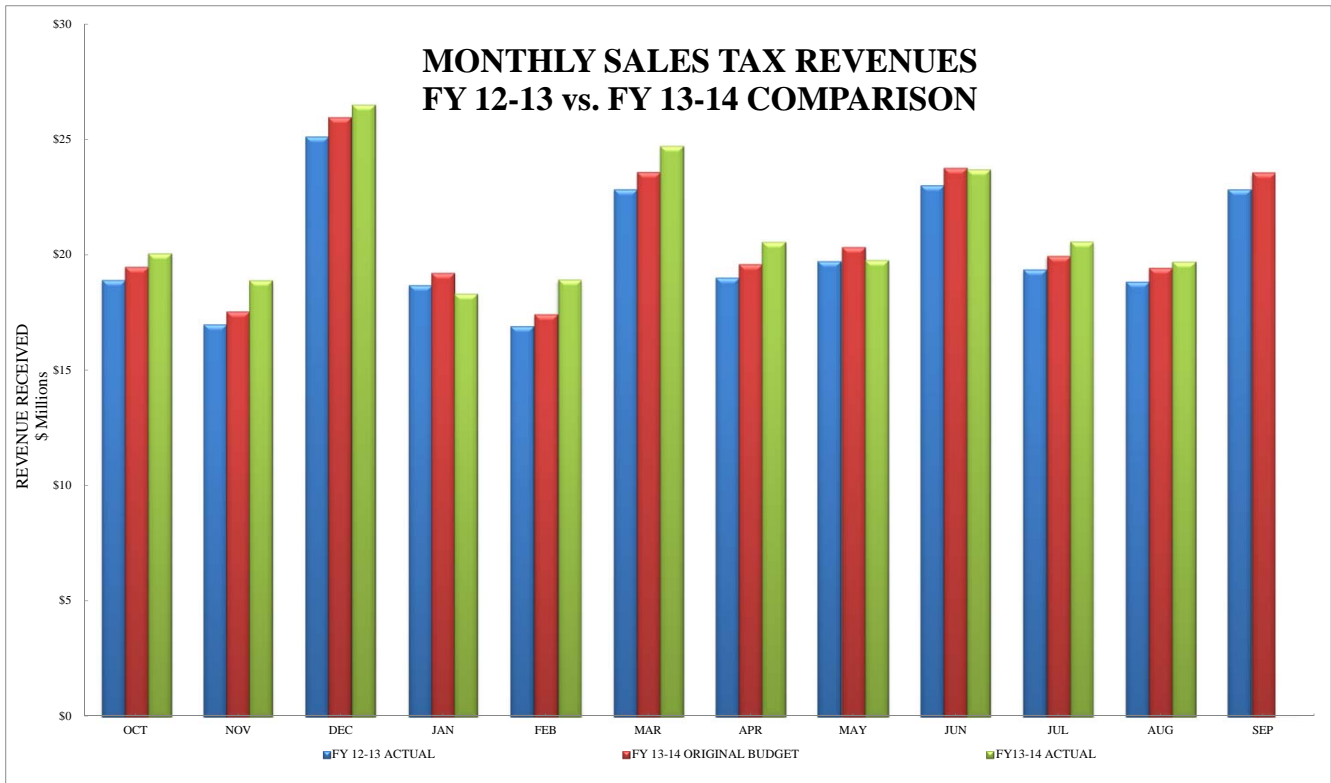
**LIABILITY/CLAIMS FUND**

<b>Beginning Balance October 1, 2013</b>	<b>\$1,903,284</b>
Revised Budgeted Revenue	<u>\$13,111,373</u>
<b>FY 2013-14 Available Funds</b>	<b>\$15,014,657</b>
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)
Paid August 2014	(\$384,810)
<b>Balance as of August 31, 2014</b>	<b><u><u>\$6,238,083</u></u></b>

# SALES TAX

*as of August 2014*

	ACTUAL FY 2012-13	ORIGINAL 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
<b>OCT</b>	\$18,909,571	\$19,469,547	\$20,061,677	\$1,152,106	6.1%	\$592,130	3.0%
<b>NOV</b>	16,954,555	17,498,613	18,852,710	1,898,155	11.2%	1,354,097	7.7%
<b>DEC</b>	25,113,531	25,940,249	26,481,621	1,368,090	5.4%	541,372	2.1%
<b>JAN</b>	18,640,007	19,175,626	18,271,632	(368,375)	-2.0%	(903,994)	-4.7%
<b>FEB</b>	16,860,157	17,384,976	18,878,147	2,017,990	12.0%	1,493,171	8.6%
<b>MAR</b>	22,819,012	23,570,356	24,696,838	1,877,826	8.2%	1,126,482	4.8%
<b>APR</b>	18,991,012	19,570,345	20,532,409	1,541,397	8.1%	962,064	4.9%
<b>MAY</b>	19,720,602	20,330,987	19,772,367	51,765	0.3%	(558,620)	-2.7%
<b>JUN</b>	23,000,521	23,756,265	23,681,808	681,287	3.0%	(74,457)	-0.3%
<b>JUL</b>	19,328,989	19,924,006	20,545,743	1,216,754	6.3%	621,737	3.1%
<b>AUG</b>	18,805,897	19,406,369	19,665,164	859,267	4.6%	258,795	1.3%
<b>SEP</b>	22,802,286	23,537,667					
<b>TOTAL</b>	<b>\$241,946,140</b>	<b>\$249,565,006</b>	<b>\$231,440,116</b>	<b>\$12,296,262</b>	<b>5.6%</b>	<b>\$5,412,777</b>	<b>2.4%</b>



**GENERAL FUND  
HISTORICAL REVENUE COMPARISON  
AS OF AUGUST  
(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***
<b>TAXES</b>									
Ad Valorem Tax	\$434,638	\$438,258	\$439,212	\$451,489	\$450,231	\$450,615	\$483,898	\$482,562	\$484,244
Sales Tax	\$215,508	\$208,437	\$229,577	\$231,463	\$200,338	\$241,592	\$255,519	\$231,440	\$255,519
<b>TOTAL TAXES</b>	<b>\$650,147</b>	<b>\$646,695</b>	<b>\$668,789</b>	<b>\$682,952</b>	<b>\$650,569</b>	<b>\$692,207</b>	<b>\$739,417</b>	<b>\$714,003</b>	<b>\$739,763</b>
<b>FRANCHISE REVENUES</b>									
Oncor Electric	\$51,097	\$52,466	\$52,466	\$49,323	\$51,139	\$51,139	\$51,110	\$52,472	\$52,472
AT&T	\$16,515	\$12,375	\$16,392	\$14,875	\$11,465	\$15,037	\$13,422	\$10,456	\$13,640
Atmos Energy	\$11,474	\$8,855	\$10,444	\$11,174	\$9,785	\$10,984	\$12,228	\$10,039	\$15,102
Time Warner Cable	\$6,170	\$4,360	\$6,440	\$6,170	\$4,796	\$6,391	\$6,376	\$4,491	\$5,969
Other	\$17,212	\$13,313	\$18,345	\$18,096	\$12,695	\$19,463	\$20,773	\$17,726	\$21,301
<b>TOTAL FRANCHISE REVENUES</b>	<b>\$102,469</b>	<b>\$91,369</b>	<b>\$104,087</b>	<b>\$99,639</b>	<b>\$89,879</b>	<b>\$103,015</b>	<b>\$103,908</b>	<b>\$95,184</b>	<b>\$108,484</b>
<b>LICENSES AND PERMITS</b>	<b>\$9,747</b>	<b>\$8,781</b>	<b>\$9,771</b>	<b>\$9,808</b>	<b>\$9,128</b>	<b>\$9,984</b>	<b>\$9,090</b>	<b>\$8,840</b>	<b>\$9,774</b>
<b>INTEREST EARNED</b>	<b>\$914</b>	<b>\$1,133</b>	<b>\$1,127</b>	<b>\$755</b>	<b>\$714</b>	<b>\$738</b>	<b>\$632</b>	<b>\$647</b>	<b>\$675</b>
<b>INTERGOVERNMENTAL</b>	<b>\$5,430</b>	<b>\$6,206</b>	<b>\$6,427</b>	<b>\$5,589</b>	<b>\$5,880</b>	<b>\$6,464</b>	<b>\$6,203</b>	<b>\$6,887</b>	<b>\$6,887</b>
<b>FINES AND FORFEITURES</b>									
Municipal Court	\$17,822	\$13,281	\$15,241	\$16,540	\$13,399	\$15,052	\$13,779	\$13,467	\$14,824
Vehicle Towing & Storage	\$7,874	\$6,432	\$6,938	\$7,678	\$6,261	\$6,831	\$6,957	\$6,364	\$6,941
Parking Fines	\$5,793	\$3,432	\$5,047	\$5,962	\$3,310	\$4,770	\$5,070	\$2,399	\$3,989
Red Light Camera Fines	\$7,276	\$0	\$7,322	\$6,867	\$0	\$6,985	\$6,867	\$0	\$7,391
Public Library	\$603	\$487	\$533	\$603	\$481	\$518	\$553	\$419	\$471
<b>TOTAL FINES</b>	<b>\$39,368</b>	<b>\$23,630</b>	<b>\$35,081</b>	<b>\$37,650</b>	<b>\$23,451</b>	<b>\$34,155</b>	<b>\$33,227</b>	<b>\$22,649</b>	<b>\$33,616</b>
<b>CHARGES FOR SERVICE</b>									
Sanitation Service	\$59,922	\$57,087	\$60,538	\$59,838	\$56,218	\$61,344	\$62,010	\$58,232	\$62,148
Parks	\$7,321	\$8,135	\$8,766	\$8,629	\$9,081	\$9,860	\$9,716	\$10,038	\$10,767
Private Disposal Fees	\$18,336	\$18,231	\$19,663	\$18,864	\$16,714	\$18,844	\$17,694	\$16,684	\$19,289
Emergency Ambulance	\$20,063	\$10,588	\$16,684	\$20,207	\$17,223	\$20,759	\$42,982	\$24,566	\$43,367
Security Alarm	\$4,155	\$3,989	\$4,593	\$4,231	\$4,107	\$4,450	\$4,500	\$4,104	\$4,570
Street Lighting	\$1,493	\$699	\$965	\$1,200	\$898	\$1,447	\$1,000	\$492	\$665
Vital Statistics	\$1,563	\$1,458	\$1,563	\$1,492	\$1,452	\$1,581	\$1,581	\$1,420	\$1,530
Other	\$18,756	\$16,282	\$17,376	\$17,729	\$16,839	\$18,668	\$20,182	\$19,600	\$20,242
<b>TOTAL CHARGES</b>	<b>\$131,610</b>	<b>\$116,468</b>	<b>\$130,148</b>	<b>\$132,190</b>	<b>\$122,532</b>	<b>\$136,952</b>	<b>\$159,665</b>	<b>\$135,136</b>	<b>\$162,579</b>
<b>INTERFUND REVENUE</b>	<b>\$60,584</b>	<b>\$35,845</b>	<b>\$45,572</b>	<b>\$60,410</b>	<b>\$38,234</b>	<b>\$46,710</b>	<b>\$67,330</b>	<b>\$42,431</b>	<b>\$60,748</b>
<b>MISCELLANEOUS</b>	<b>\$12,516</b>	<b>\$10,830</b>	<b>\$12,769</b>	<b>\$12,311</b>	<b>\$11,395</b>	<b>\$11,664</b>	<b>\$11,109</b>	<b>\$10,166</b>	<b>\$11,321</b>
<b>TOTAL REVENUES</b>	<b>\$1,012,786</b>	<b>\$940,958</b>	<b>\$1,013,770</b>	<b>\$1,041,303</b>	<b>\$951,783</b>	<b>\$1,041,889</b>	<b>\$1,130,581</b>	<b>\$1,035,944</b>	<b>\$1,133,847</b>

\* Based on Actual FY 2011-12 year end revenues

\*\* Estimates based on revenues through August 2013

\*\*\* Estimates based on revenues through August 2014

**GENERAL FUND  
HISTORICAL EXPENDITURE COMPARISON  
AS OF AUGUST  
(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	\$16,249	\$18,083	\$22,602	\$18,848	\$22,599	\$25,709	\$23,403	\$25,682
Business Dev/Procurement Svcs	\$2,116	\$1,837	\$2,086	\$2,410	\$1,949	\$2,403	\$2,654	\$2,166	\$2,644
City Attorney's Office	\$10,754	\$9,387	\$10,741	\$12,915	\$11,472	\$12,888	\$14,456	\$12,685	\$14,427
City Auditor's Office	\$2,067	\$1,813	\$2,030	\$2,180	\$1,839	\$2,085	\$2,391	\$2,055	\$2,376
City Controller's Office	\$3,613	\$3,304	\$3,485	\$4,066	\$3,562	\$3,998	\$4,471	\$3,878	\$4,459
City Manager's Office	\$1,635	\$1,611	\$1,628	\$1,509	\$1,429	\$1,448	\$1,596	\$1,396	\$1,596
City Secretary's Office	\$1,514	\$1,325	\$1,500	\$1,758	\$1,579	\$1,718	\$1,848	\$1,543	\$1,834
Civil Service	\$1,459	\$1,217	\$1,374	\$1,829	\$1,546	\$1,821	\$2,126	\$1,601	\$2,076
Code Compliance	\$28,045	\$23,276	\$27,795	\$30,663	\$25,965	\$30,663	\$33,720	\$27,595	\$33,042
Court Services	\$10,693	\$8,605	\$10,666	\$10,854	\$9,433	\$10,918	\$11,325	\$9,415	\$11,216
Elections	\$1,239	\$81	\$1,133	\$1,120	\$1,008	\$1,119	\$1,096	\$76	\$1,096
Fire	\$206,958	\$188,889	\$206,691	\$207,275	\$193,420	\$205,922	\$221,718	\$198,753	\$221,263
Housing	\$8,097	\$8,097	\$8,076	\$9,516	\$9,130	\$9,502	\$11,373	\$9,967	\$11,360
Human Resources	\$3,491	\$3,072	\$3,151	\$3,752	\$3,181	\$3,710	\$4,121	\$3,580	\$4,121
Independent Audit	\$937	\$937	\$937	\$903	\$0	\$903	\$919	\$0	\$919
Jail Contract - Lew Sterrett	\$7,852	\$7,198	\$7,852	\$8,229	\$8,229	\$8,229	\$8,714	\$8,714	\$8,714
Judiciary	\$3,077	\$2,487	\$3,006	\$3,286	\$2,904	\$3,153	\$3,528	\$2,910	\$3,406
Library	\$18,462	\$16,028	\$18,111	\$20,295	\$17,544	\$20,147	\$22,370	\$19,485	\$22,365
Management Services	\$3,455	\$3,199	\$3,339	\$4,646	\$4,103	\$4,448	\$5,568	\$5,320	\$5,320
Mayor and Council	\$3,624	\$3,098	\$3,527	\$3,864	\$3,326	\$3,748	\$3,911	\$3,375	\$3,878
Non-Departmental	\$31,147	\$24,415	\$28,592	\$33,239	\$28,000	\$32,479	\$38,455	\$34,646	\$37,836
Office of Cultural Affairs	\$13,895	\$11,804	\$13,083	\$16,025	\$13,230	\$15,853	\$16,916	\$15,027	\$16,914
Office of Economic Development	\$657	\$637	\$647	\$760	\$760	\$760	\$1,122	\$1,122	\$1,122
Office of Financial Services	\$1,776	\$1,215	\$1,521	\$2,147	\$1,539	\$2,129	\$2,826	\$2,070	\$2,753
Park and Recreation	\$66,636	\$61,497	\$66,281	\$73,442	\$67,431	\$73,367	\$78,764	\$74,285	\$78,764
Police	\$399,406	\$348,855	\$398,795	\$402,252	\$366,373	\$401,923	\$428,943	\$376,957	\$428,416
Public Works	\$5,015	\$4,632	\$4,775	\$5,279	\$5,036	\$5,036	\$7,121	\$8,331	\$6,803
Sanitation Services	\$74,535	\$61,080	\$73,537	\$73,596	\$57,007	\$73,586	\$74,797	\$62,809	\$74,797
Street Lighting	\$18,084	\$14,322	\$16,979	\$18,318	\$15,955	\$18,082	\$18,201	\$14,833	\$18,118
Street Services	\$53,645	\$45,839	\$53,629	\$57,262	\$50,313	\$57,260	\$61,742	\$46,917	\$61,732
Sustainable Dev/Construction	\$1,204	\$1,102	\$1,004	\$1,238	\$1,199	\$1,199	\$1,613	\$1,498	\$1,498
Trinity Watershed Management	\$272	\$237	\$265	\$244	\$244	\$244	\$641	\$553	\$559
<b>RESERVES AND TRANSFERS</b>									
Contingency Reserve	\$1,663	\$0	\$1,663	\$200	\$0	\$200	\$3,248	\$0	\$3,248
Liability/Claim Fund	\$5,288	\$0	\$5,288	\$3,630	\$0	\$3,630	\$11,531	\$0	\$11,531
Salary and Benefit Reserve	\$2,295	\$0	\$0	\$0	\$0	\$773	\$1,045	\$0	\$1,045
<b>EXPENDITURES</b>	<b>\$1,012,786</b>	<b>\$877,346</b>	<b>\$1,001,271</b>	<b>\$1,041,303</b>	<b>\$927,556</b>	<b>\$1,037,945</b>	<b>\$1,130,581</b>	<b>\$976,968</b>	<b>\$1,126,929</b>

\* Based on Actual FY 2011-12 year end expenditures

\*\*Estimates based on expenditures through August 2013

\*\*\* Estimates based on expenditures through August 2014