

Memorandum



CITY OF DALLAS

DATE February 3, 2017
TO The Honorable Mayor and Members of the City Council
SUBJECT FY 2016-17 Financial Forecast Report

Please find attached the monthly Financial Forecast Report based on information through December 2016.

In addition to the monthly report, we have prepared a document to discuss with the Budget, Finance, and Audit Committee at their meeting on Monday, February 6. The materials provide additional information on some budget items that Council expressed specific interest in during budget deliberations in August and September.

Although the Financial Forecast Report only covers three months of this fiscal year, at this time, we still forecast General Fund revenues will exceed expenses by \$1.5 million. Revenues will be \$2.7 million below budget and expenditures will be \$4.2 million below budget based on our current forecasts.

Details related to budget variances may be found at the end of the report. We will continue to closely monitor revenues and expenditures and keep you informed.

A handwritten signature in cursive script that reads "M. Elizabeth Reich".

M. Elizabeth Reich
Chief Financial Officer

Attachment

c: T.C. Broadnax, City Manager
Craig D. Kinton, City Auditor
Rosa A. Rios, City Secretary
Daniel F. Solis, Administrative Judge
Mark McDaniel, Acting First Assistant City Manager
Jill A. Jordan, P.E., Assistant City Manager
Joey Zapata, Assistant City Manager
Eric D. Campbell, Assistant City Manager
Sana Syed, Public Information Officer
Elsa Cantu, Assistant to the City Manager
Kimberly Tolbert, Chief of Staff to the City Manager



Financial Forecast Report

(as of December 31, 2016)

Budget, Finance, and Audit Committee – February 6, 2017

Outline

- General Fund
- Enterprise Funds
- Appendix: December Financial Forecast Report



General Fund



General Fund as of December 31, 2016

(Dollars in Millions)

	Adopted Budget	Year-to-Date Actual	Year-End Forecast	Difference (between Year-End Forecast & Budget)	Difference as Percent of Budget
Revenues	\$1,229.3	\$322.8	\$1,226.6	(\$2.7)	(0.22%)
Expenses	\$1,229.3	\$267.6	\$1,225.2	(\$4.2)	(0.34%)
Difference	\$0	\$55.2	\$1.5	\$1.5	0.12%

- Overall, revenues exceed expenses by \$1.5m
- We are monitoring non-departmental account closely due to unbudgeted expenses related to Dallas Police and Fire Pension which we will need to offset as we execute budget this fiscal year

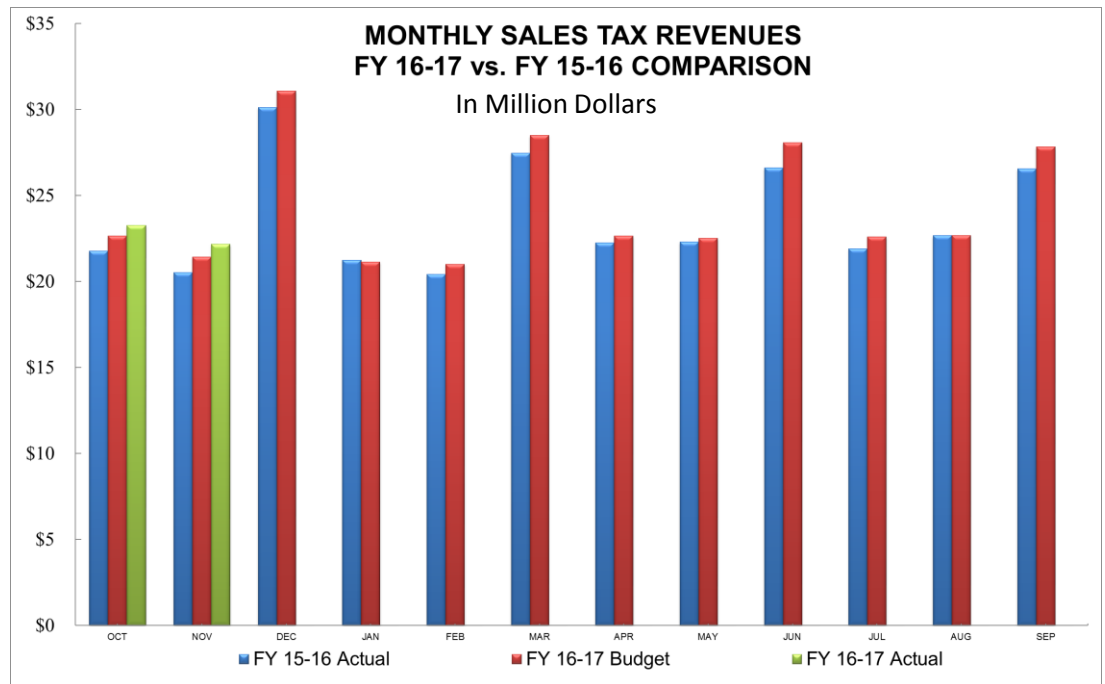
Property Tax

- Received about 37% of property tax budget during first quarter
- Current year taxes are due by Jan 31 of each year

Months of FY17	Historical Distribution of Collections	FY17 Budget	FY17 Actual Receipts
		Dollars in Millions	
October	3.1%	\$18.9	\$12.8
November	3.4%	\$20.7	\$29.1
December	30.3%	\$184.9	\$181.8
January	45.9%	\$280.1	
February	14.4%	\$87.9	
March	1.2%	\$7.3	
April	0.6%	\$3.7	
May	0.3%	\$1.8	
June	0.4%	\$2.4	
July	0.1%	\$0.6	
August	0.2%	\$1.2	
September	0.1%	\$0.6	
Total	100.0%	\$610.2	\$223.7

Sales Tax

- Revenues for FY17 are \$1.4m better than budget after 2 months
- Most recent 12 months are 4.5% more than previous 12 months



Other General Fund Revenues

- Municipal Court revenues
 - Forecast to be \$2.5m below budget
 - Due to decrease in volume of citations being issued by Police Department
- Fire Department revenues
 - Fire watch fees are forecast to be \$1.1m below budget due to termination of services at American Airlines Center
 - Mobile Community Healthcare Program fees are forecast to be \$0.5m below budget due to delays in contracts with hospitals

Highlighted Area: Police & Fire Pay – Complete

- 3-year Meet and Confer agreement approved by Council on Dec 14, 2016 totaling \$89.4m

City Manager Proposal - Final				
Proposal	Agreement Term			Obligated Cost
	FY16-17	FY17-18	FY18-19	FY19-20
FY16-17 Double Step & New 2% Top Step (1st Year Costs)	\$ 15,814,622			
FY16-17 Double Step & New 2% Top Step (2nd Year Costs)		\$ 15,814,622		
FY16-17 Cost to hire at higher pay rate (1st Year Costs)	\$ 499,165			
FY16-17 Cost to hire at higher pay rate (2nd Year Costs)		\$ 499,165		
FY17-18 Single Step & New 2% Top Step (1st Year Costs)		\$ 8,697,957		
FY17-18 Single Step & New 2% Top Step (2nd Year Costs)			\$ 8,697,957	
FY17-18 Cost to hire at higher pay rate (1st Year Costs)		\$ 527,373		
FY17-18 Cost to hire at higher pay rate (2nd Year Costs)			\$ 527,373	
FY17-18 Cost for Increased Certification Pay (1st Year Costs)		\$ 5,236,401		
FY17-18 Cost for Increased Certification Pay (2nd Year Costs)			\$ 1,745,467	
FY18-19 Double Step & New 2% Top Step (1st Year Costs)			\$ 15,134,074	
FY18-19 Double Step & New 2% Top Step (2nd Year Costs)				\$ 15,134,074
FY18-19 Cost to hire at higher pay rate (1st Year Costs)			\$ 514,736	
FY18-19 Cost to hire at higher pay rate (2nd Year Costs)				\$ 514,736
Budget Impact	\$16,313,787	\$ 30,775,519	\$ 26,619,607	\$ 15,648,810

Costs calculated using 27.5% for pension contribution; 1.45% for medicare contribution. Does not include the impact to overtime earnings.

Highlighted Area: Police Hiring – *Not on Track*

- Budget – Hire 451
- Current forecast – Hire 300
- DPD has forecast to be \$2.9m below budget:
 - Salary savings from reduced hiring
 - Pension savings due to DFPF members rejecting City and member contribution rate increases
 - Offset primarily by increased overtime expense and paying out accrued sick/vacation time for those leaving

Police Sworn Strength	FY17 Budget	Dec Forecast
Number of officers at 9/30/16	3,382	3,338
FY17 Attrition	(220)	(350)
Hiring for FY17 attrition	220	300
Hiring to replace prior year attrition	129	
Increase number of officers above attrition	100	
Council amendment (school resource officers)	2	
Total hiring	451	300
Forecast number of officers at 9/30/17	3,613	3,288

Highlighted Area: Street and Alley Condition – *At Risk*

- FY17 budget goal was to maintain overall street condition with zero degradation by improving over 550 lane miles
- Funding strategy relied on \$27.3m of 2017 bond funds to complete approximately 100 lane miles
- We are developing options to mitigate delayed access to 2017 bond funds

Street & Alley Funding in FY17	
General Fund O&M budget	\$36.0m
Street and Alley Improvement Fund	\$20.8m
CDBG funds	\$0.6m
2006 and 2012 bond projects (for streets & alleys)	\$44.0m
2017 bond projects (pending May 2017 election)	\$27.3m
FY17 Street & Alley Improvement Funding	\$128.7m
DWU pipeline replacement program	\$4.2m
Total Funding Available	\$132.9m

Highlighted Area: Dallas Animal Services – *On Track*

- FY17 budget includes \$2.7m additional funding to implement items related to BCG report
- Implemented on-duty overnight shifts 4 nights a week (August 2016)
- Filled 17 of 21 new positions (7 animal safety officers, 2 supervisors, 8 animal keepers)
- Contract in place for spay/neuter of animals at DAS
 - 296 surgeries completed to date
 - 1,600 surgeries estimated for remainder of fiscal year
- Planning stage for free spay/neuter surgeries for owned animals
- Pending Memorandum of Understanding with SPCA of Texas and Operation Kindness for a combined 3,000 animals pulled from shelter yearly
- Planning to purchase identified needs relating to BCG report and audit findings including:
 - Security camera system
 - Medical equipment for another surgery suite due to increase in spay/neuter of shelter animals due to increased intakes
 - Curriculum for Early Childhood Education
- Performance metrics
 - 70% live release rate (Oct-Dec. 2016)
 - 33% increase field intake of loose animals (Oct-Dec. 2016 compared to Oct-Dec 2015)
 - 193% increase of enforcement/citations (Oct-Dec. 2016 compared to Oct-Dec 2015)

Highlighted Area: Homeless Initiatives – *On Track*

- FY17 budget includes \$1m additional funding
- Agreement with Good Earth is being developed as part of \$100k Panhandling Initiative
- Cleaned and secured Haskell encampment site
- Negotiations with 3 properties are underway to expand affordable housing opportunities
- Working on partnership with Texas Department of Public Safety Driver License Division to assist with obtaining IDs
- 1 caseworker hired and is currently leveraging street outreach services and providing supportive services to formerly homeless with DHA vouchers (20 clients have been engaged)
- Serving on Continuum of Care's Faith-Based Collaborations Committee with goal of adding new homeless service providers to Homeless Management Information System, and educating faith-based entities on evidence-based practices to serve homeless

Highlighted Area: Fair Park Public-Private Partnership – *Not on Track*

- FY17 budget anticipated transferring operation to non-profit entity in Jan 2017
- City will now continue operation of park throughout FY17

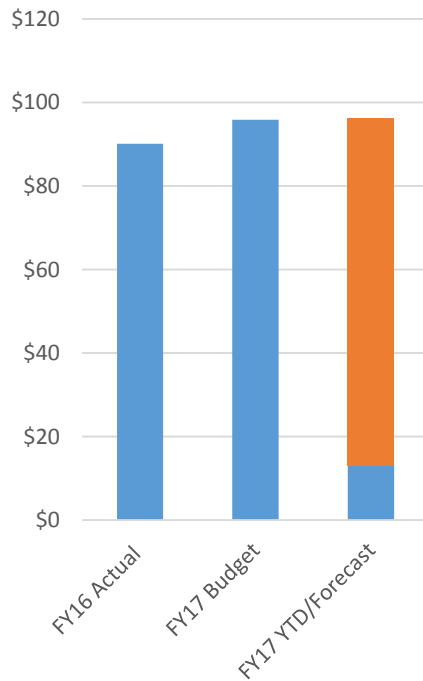


Enterprise Funds



Enterprise Funds

Sanitation Services Expenditures
Dollars in Millions



Forecast to be \$229K over budget offset by \$2.9m increased revenue

Sustainable Development Expenditures
Dollars in Millions



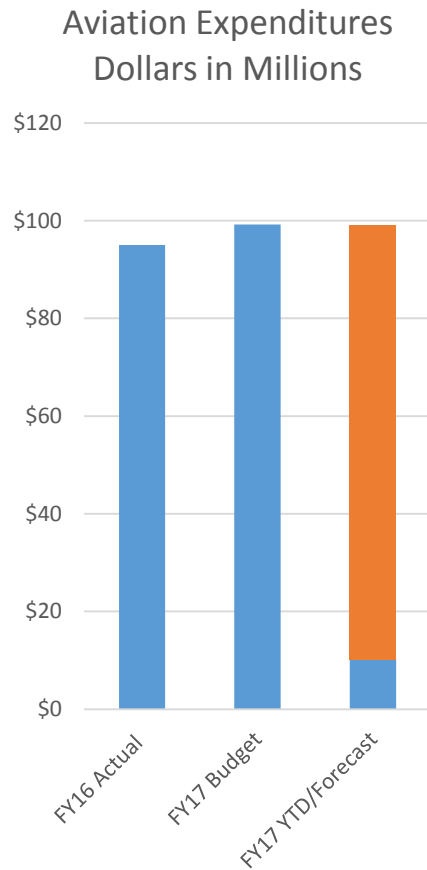
Forecast to be \$2.4m under budget

Water Utilities Expenditures
Dollars in Millions



Forecast to be \$5.9m under budget

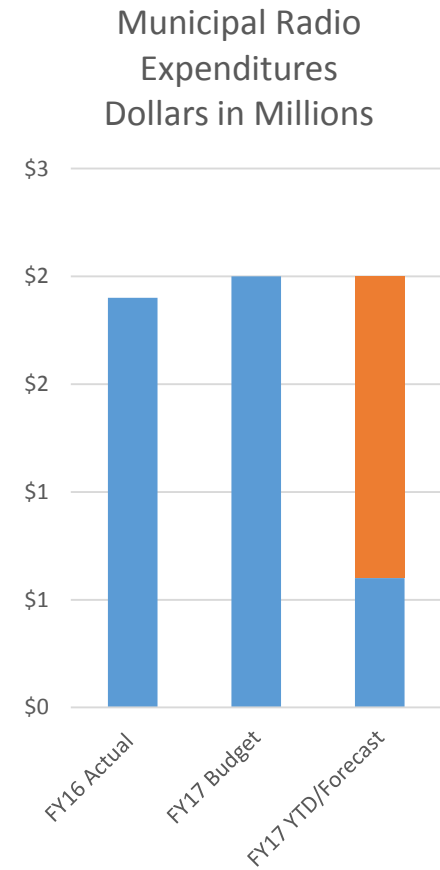
Enterprise Funds



Forecast to be \$76K under budget



Forecast to be \$657K under budget



Forecast to be \$1K under budget



Questions and Comments





Appendix: December Financial Forecast Report





FY 2016-17

Financial Forecast Report

Information as of December 31, 2016



GENERAL FUND

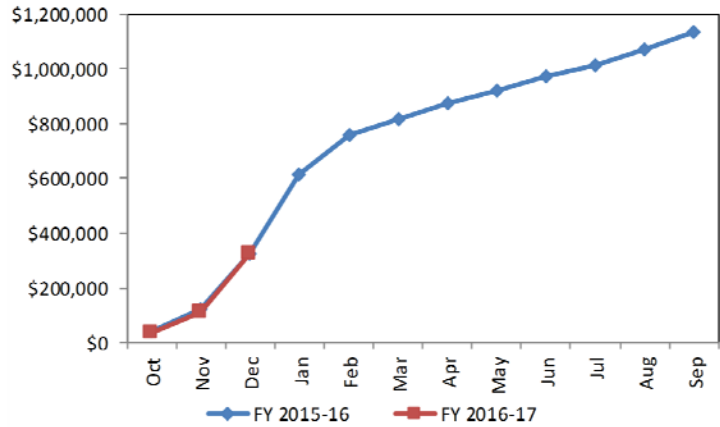
As of December 31, 2016
(000s)

ITEM	ADOPTED BUDGET	YEAR TO DATE	YEAR-END FORECAST	BUDGET VS FORECAST VARIANCE
Revenues	\$1,229,339	\$322,753	\$1,226,637	(\$2,702)
Expenditures	1,229,339	267,565	1,225,176	(4,163)
Net Excess of Revenues Over Expenditures/Transfers	<u>\$0</u>	<u>\$55,188</u>	<u>\$1,460</u>	<u>\$1,460</u>

GENERAL FUND REVENUES

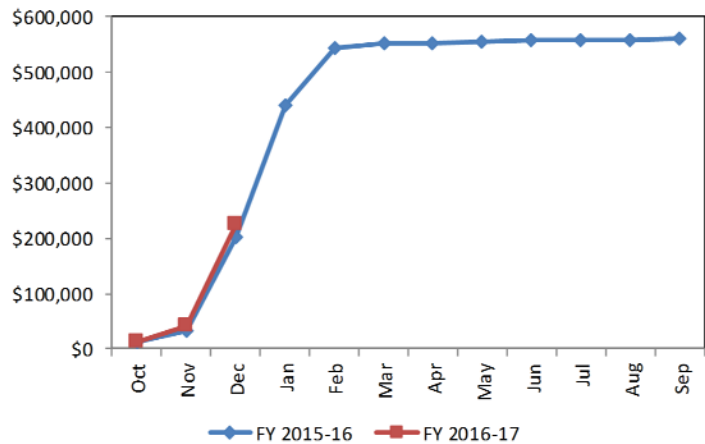
ALL SOURCES

	FY 2015-16	FY 2016-17	Variance
Oct	\$41,660	\$36,761	(\$4,898)
Nov	77,665	75,718	(1,947)
Dec	203,876	210,273	6,397
Jan	288,996		
Feb	147,975		
Mar	53,193		
Apr	58,776		
May	49,762		
Jun	47,660		
Jul	45,379		
Aug	56,960		
Sep	62,480		
Total	\$1,134,380	\$322,753	(\$448)



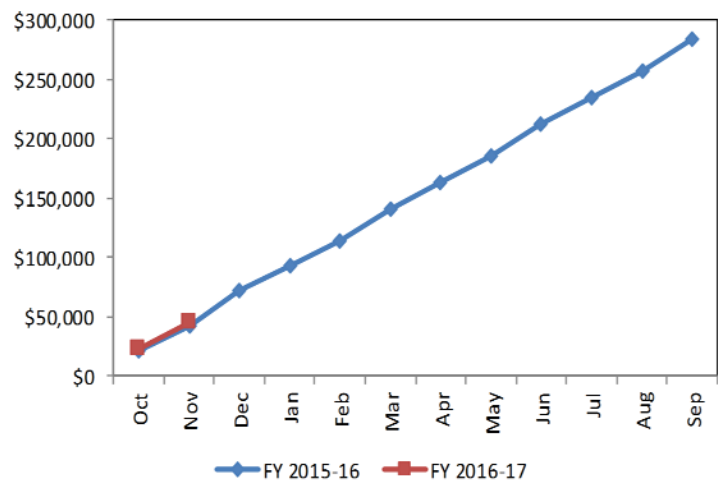
PROPERTY TAX

	FY 2015-16	FY 2016-17	Variance
Oct	\$11,487	\$12,787	\$1,300
Nov	20,589	29,060	8,471
Dec	169,848	181,782	11,934
Jan	237,273		
Feb	104,025		
Mar	7,675		
Apr	2,364		
May	1,593		
Jun	2,523		
Jul	858		
Aug	852		
Sep	891		
Total	\$559,978	\$223,629	\$21,705



SALES TAX

	FY 2015-16	FY 2016-17	Variance
Oct	\$21,769	\$23,256	\$1,487
Nov	20,524	22,167	\$1,643
Dec	30,137		
Jan	21,258		
Feb	20,418		
Mar	27,482		
Apr	22,265		
May	22,311		
Jun	26,609		
Jul	21,921		
Aug	22,670		
Sep	26,554		
Total	\$283,918	\$45,423	\$3,131



GENERAL FUND REVENUES

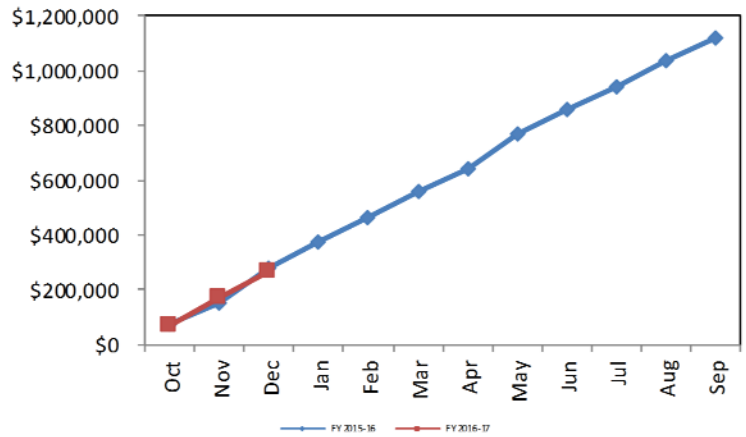
As of December 31, 2016
(000s)

	ADOPTED BUDGET	REVENUES YEAR TO DATE	YEAR-END FORECAST	BUDGET VS FORECAST VARIANCE
TAXES				
Ad Valorem Tax	\$610,219	\$223,629	\$610,219	\$0
Sales Tax ¹	292,189	45,423	293,539	1,350
TOTAL TAXES	902,408	269,052	903,758	1,350
FRANCHISE REVENUES				
Oncor Electric ²	51,078	16,218	52,108	1,030
AT&T	9,594	2,621	9,594	0
Atmos Energy ³	17,157	3,222	16,157	(1,000)
Time Warner Cable	6,210	1,668	6,210	0
Other	29,737	6,800	29,737	0
TOTAL FRANCHISE REVENUES	113,775	30,529	113,805	30
LICENSES AND PERMITS	4,891	1,357	4,897	7
INTEREST EARNED	1,316	414	1,316	0
INTERGOVERNMENTAL	8,501	280	8,631	130
FINES AND FORFEITURES				
Municipal Court ⁴	18,701	3,194	16,191	(2,510)
Vehicle Towing & Storage	7,146	1,865	7,146	0
Parking Fines	5,022	512	5,022	0
Red Light Camera Fines	7,460	0	7,460	0
Public Library	431	42	305	(126)
TOTAL FINES	38,760	5,614	36,124	(2,636)
CHARGES FOR SERVICE				
Parks	10,522	1,929	10,732	209
Emergency Ambulance	32,091	2,316	32,091	0
Security Alarm	4,380	1,032	4,378	(2)
Street Lighting	648	213	648	0
Vital Statistics	1,600	351	1,601	0
Other ⁵	28,311	5,752	26,728	(1,583)
TOTAL CHARGES	77,552	11,594	76,176	(1,375)
INTERFUND REVENUE	74,523	2,526	74,290	(232)
MISCELLANEOUS	7,616	1,387	7,639	23
TOTAL REVENUES	\$1,229,339	\$322,753	\$1,226,637	(\$2,702)

GENERAL FUND EXPENDITURES

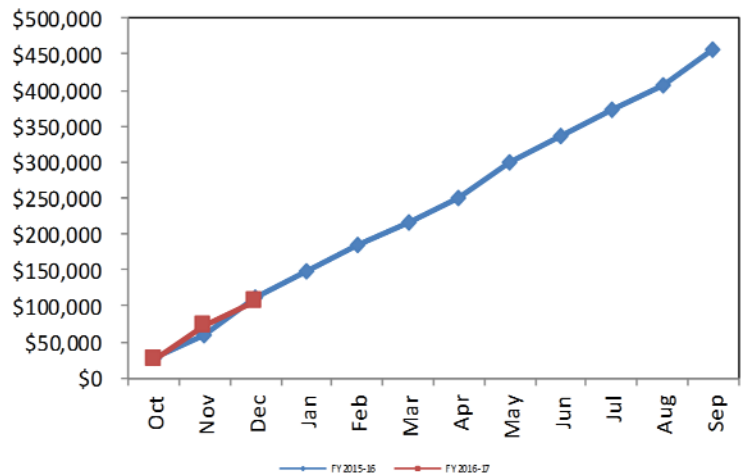
ALL EXPENSES

	FY 2015-16	FY 2016-17	Variance
Oct	\$75,601	\$71,583	(\$4,018)
Nov	78,065	97,700	19,635
Dec	124,594	98,282	(26,312)
Jan	97,321		
Feb	84,683		
Mar	95,576		
Apr	86,104		
May	126,118		
Jun	90,989		
Jul	82,900		
Aug	93,679		
Sep	85,148		
Total	\$1,120,778	\$267,565	(\$10,695)



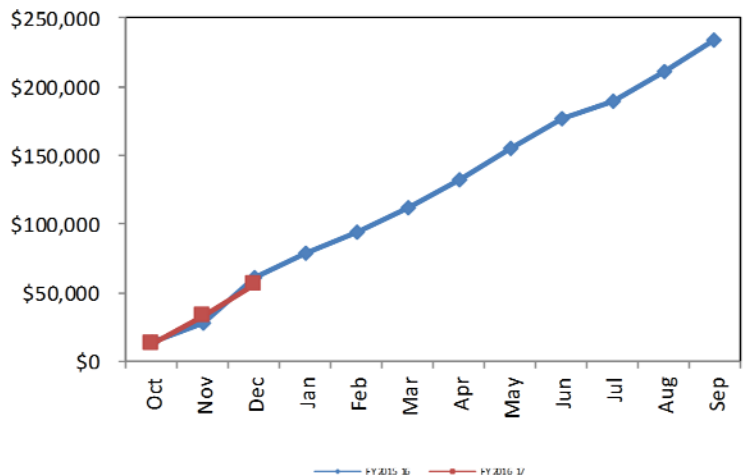
POLICE

	FY 2015-16	FY 2016-17	Variance
Oct	\$28,488	\$25,289	(\$3,199)
Nov	31,370	46,089	14,719
Dec	52,490	35,634	(16,856)
Jan	35,550		
Feb	37,126		
Mar	30,058		
Apr	34,931		
May	48,649		
Jun	37,058		
Jul	38,075		
Aug	32,689		
Sep	49,363		
Total	\$455,847	\$107,012	(\$5,336)



FIRE

	FY 2015-16	FY 2016-17	Variance
Oct	\$13,994	\$12,198	(\$1,796)
Nov	14,184	20,784	6,600
Dec	32,389	23,355	(9,034)
Jan	17,547		
Feb	16,128		
Mar	18,076		
Apr	19,295		
May	23,154		
Jun	21,372		
Jul	13,779		
Aug	21,006		
Sep	23,230		
Total	\$234,154	\$56,338	(\$4,229)



GENERAL FUND EXPENDITURES

As of December 31, 2016
(000s)

DEPARTMENT	ADOPTED BUDGET	EXPENDITURES YEAR TO DATE	YEAR-END FORECAST	BUDGET VS FORECAST VARIANCE
Building Services	\$25,312	\$7,426	\$25,312	\$0
Business Dev/Procurement Svcs	3,041	580	3,029	(12)
City Attorney's Office	16,298	3,433	16,298	0
City Auditor's Office	3,194	581	3,124	(70)
City Controller's Office	4,682	941	4,500	(182)
City Manager's Office	2,098	509	2,098	0
City Secretary's Office	2,029	337	2,021	(8)
Civil Service	2,887	463	2,887	0
Code Compliance	42,386	9,522	42,386	0
Court Services	11,976	2,516	11,967	(9)
Elections	1,401	21	1,401	0
Fire ⁶	254,603	56,338	253,793	(810)
Housing	14,403	1,694	14,403	0
Human Resources	5,220	1,214	5,193	(27)
Independent Audit	865	-	865	0
Jail Contract - Lew Sterret	7,813	1,302	7,813	0
Judiciary	3,296	715	3,296	0
Library	29,984	6,473	29,984	0
Management Services	10,235	2,964	10,235	0
Mayor and Council	4,465	913	4,428	(37)
Mobility and Street Services	84,577	20,042	84,548	(29)
Mobility and Street Services-Street Lighting	16,956	4,285	16,956	(0)
Non-Departmental ⁷	70,412	3,681	70,719	307
Office of Cultural Affairs	19,605	6,648	19,605	0
Office of Economic Development	2,575	860	2,575	0
Office of Financial Services	2,957	482	2,833	(123)
Park and Recreation	94,673	25,197	94,437	(236)
Planning & Urban Design	3,029	471	2,985	(43)
Police ⁸	478,004	107,012	475,151	(2,853)
Sustainable Dev/Construction	1,386	795	1,356	(29)
Trinity Watershed Management	1,318	146	1,318	0
RESERVES AND TRANSFERS				
Contingency Reserve	1,650	0	1,650	0
Liability/Claim Fund	4,283	0	4,283	0
Salary & Benefit Reserve ⁹	1,729	0	1,729	0
TOTAL EXPENDITURES	\$1,229,339	\$267,565	\$1,225,176	(\$4,163)

PROPRIETARY FUNDS

As of December 31, 2016

(000s)

DEPARTMENT	BUDGET	YEAR TO DATE	YEAR-END FORECAST	BUDGET VS FORECAST VARIANCE
AVIATION				
BEGINNING FUND BALANCE	\$9,907	\$ -	\$9,907	\$ -
REVENUES:				
Parking	27,143	6,272	26,966	(177)
Terminal Concessions	25,416	5,302	25,418	2
Landing Fees	17,784	3,751	17,784	0
Rental on Airport - Terminal	14,789	3,340	14,789	0
Rental on Airport - Field	8,586	1,828	8,593	6
Fuel Flow Fees	1,225	245	1,211	(15)
All Remaining Revenues	3,230	1,061	3,414	183
TOTAL REVENUES	98,174	21,798	98,174	(0)
TOTAL EXPENDITURES	99,188	10,194	99,112	(76)
ENDING FUND BALANCE	\$8,893	\$ -	\$8,969	\$76
CONVENTION AND EVENT SERVICES				
BEGINNING FUND BALANCE	\$29,150	\$ -	\$29,150	\$ -
REVENUES:				
Hotel Occupancy Tax	58,856	9,832	58,856	0
Alcoholic Beverage Tax	12,445	0	12,528	82
Operating Revenues	25,002	3,868	24,256	(746)
Office of Special Events	100	20	106	6
TOTAL REVENUES	96,403	13,720	95,746	(657)
TOTAL EXPENDITURES	96,403	13,481	95,746	(657)
ENDING FUND BALANCE	\$29,150	\$ -	\$29,150	\$0

PROPRIETARY FUNDS

As of December 31, 2016
(000s)

DEPARTMENT	BUDGET	YEAR TO DATE	YEAR-END FORECAST	BUDGET VS FORECAST VARIANCE
SUSTAINABLE DEVELOPMENT AND CONSTRUCTION				
BEGINNING FUND BALANCE	\$36,856	\$ -	\$36,856	\$ -
REVENUES:				
Building Permits	19,240	6,209	19,240	0
Certificate of Occupancy	1,412	278	1,412	0
Plan Review	3,749	1,134	3,749	0
Registration/License	1,028	247	1,028	0
Special Plats	887	244	887	0
Private Development	1,010	398	1,010	0
Zoning	1,184	237	1,184	0
Interest Earnings	117	117	117	0
All Remaining Revenues	1,477	487	1,477	0
TOTAL REVENUES	30,103	9,351	30,103	0
TOTAL EXPENDITURES¹⁰	36,090	4,883	33,688	(2,402)
ENDING FUND BALANCE	\$30,869	\$ -	\$33,271	\$2,402
MUNICIPAL RADIO				
BEGINNING FUND BALANCE	\$1,288	\$ -	\$1,288	\$ -
REVENUES:				
Local and National Sales	1,980	466	1,980	0
All Remaining Revenues	75	0	75	0
TOTAL REVENUES	2,055	466	2,055	0
TOTAL EXPENDITURES	2,032	550	2,032	(1)
ENDING FUND BALANCE	\$1,310	\$ -	\$1,311	\$1

PROPRIETARY FUNDS

As of December 31, 2016
(000s)

DEPARTMENT	BUDGET	YEAR TO DATE	YEAR-END FORECAST	BUDGET VS FORECAST VARIANCE
WATER UTILITIES				
BEGINNING FUND BALANCE	\$87,038	\$ -	\$87,038	\$ -
REVENUES:				
Treated Water - Retail	294,427	71,604	294,784	357
Treated Water - Wholesale	84,700	20,827	82,863	(1,837)
Wastewater - Retail	236,075	56,246	233,043	(3,032)
Wastewater - Wholesale	10,554	2,358	10,222	(332)
All Remaining Revenues	31,708	7,764	30,639	(1,069)
TOTAL REVENUES	657,465	158,799	651,552	(5,913)
TOTAL EXPENDITURES	657,465	113,573	651,552	(5,913)
ENDING FUND BALANCE	\$87,038	\$ -	\$87,038	\$0
COMMUNICATION & INFORMATION SERVICES				
BEGINNING FUND BALANCE	\$11,178	\$ -	\$11,178	\$ -
REVENUES:				
Interdepartmental Charges	58,330	0	58,330	0
Telephones Leased	7,723	0	7,723	0
Circuits	1,449	0	1,449	0
Desktop Services	0	2	0	0
Interest	150	34	138	(5)
Equipment Rental	5,002	0	5,002	0
Miscellaneous	171	28	171	1
TOTAL REVENUES	72,825	64	72,814	(12)
TOTAL EXPENDITURES	74,838	13,118	74,294	(545)
ENDING FUND BALANCE	\$9,165	\$ -	\$9,697	\$533

PROPRIETARY FUNDS

As of December 31, 2016
(000s)

DEPARTMENT	BUDGET	YEAR TO DATE	YEAR-END FORECAST	BUDGET VS FORECAST VARIANCE
EQUIPMENT SERVICES				
BEGINNING FUND BALANCE	\$4,450	\$ -	\$4,450	\$ -
REVENUES:				
Rental/Wreck	33,541	0	33,541	0
Fuel	16,482	0	16,482	0
Auto Auction/Non-Taxable	418	0	418	0
Miscellaneous Revenue	391	5	396	5
Interest and Other	5	0	5	0
TOTAL REVENUES	50,837	5	50,842	5
TOTAL EXPENDITURES	50,837	6,714	50,837	0
ENDING FUND BALANCE	\$4,450	\$ -	\$4,455	\$5
 EXPRESS BUSINESS CENTER				
BEGINNING FUND BALANCE	\$1,631	\$ -	\$1,631	\$ -
REVENUES:				
Postage Sales	2,703	383	2,703	0
All Other Revenues	1,278	282	1,278	0
TOTAL REVENUES	3,981	665	3,981	0
TOTAL EXPENDITURES	3,780	665	3,780	0
ENDING FUND BALANCE	\$1,833	\$ -	\$1,833	\$0

PROPRIETARY FUNDS

As of December 31, 2016
(000s)

DEPARTMENT	BUDGET	YEAR TO DATE	YEAR-END FORECAST	BUDGET VS FORECAST VARIANCE
SANITATION SERVICES				
BEGINNING FUND BALANCE	\$14,681	\$ -	\$14,681	\$ -
REVENUES:				
Residential Collection	72,502	19,157	72,929	427
Cost Plus Bulk/Brush	122	34	122	0
Sale of Recyclables	695	497	695	0
City Facility Collection	737	176	737	0
Landfill Revenue	21,890	9,003	24,400	2,510
TOTAL REVENUES¹¹	95,946	28,867	98,882	2,936
TOTAL EXPENDITURES¹¹	95,946	12,998	96,175	229
ENDING FUND BALANCE	\$14,681	\$ -	\$17,388	\$2,707

OTHER FUNDS

As of December 31, 2016
(000s)

DEPARTMENT	BUDGET	YEAR TO DATE	YEAR-END FORECAST	BUDGET VS FORECAST VARIANCE
9-1-1 SYSTEM OPERATIONS				
BEGINNING FUND BALANCE	\$5,494	\$ -	\$5,494	\$ -
REVENUES:				
9-1-1 Service Receipts - Wireless	6,374	1,326	6,357	(17)
9-1-1 Service Receipts - Wireline	6,450	1,608	6,365	(86)
Interest and Other	48	19	79	31
TOTAL REVENUES	12,873	2,954	12,801	(72)
TOTAL EXPENDITURES	16,389	802	16,386	(3)
ENDING FUND BALANCE	\$1,978	\$ -	\$1,909	(\$69)
 STORM DRAINAGE MANAGEMENT				
BEGINNING FUND BALANCE	\$6,754	\$ -	\$6,754	\$ -
REVENUES:				
Storm Water Fees	50,856	12,163	50,856	-
Interest and Other	81	33	81	0
TOTAL REVENUES	50,937	12,196	50,937	0
TOTAL EXPENDITURES	53,008	5,437	53,008	0
ENDING FUND BALANCE	\$4,683	\$ -	\$4,683	\$0

OTHER FUNDS

As of December 31, 2016
(000s)

DEPARTMENT	BUDGET	YEAR TO DATE	YEAR-END FORECAST	BUDGET VS FORECAST VARIANCE
EMPLOYEE BENEFITS				
BENEFITS ADMINISTRATION				
TOTAL EXPENDITURES	\$998	\$143	\$998	\$0
WELLNESS PROGRAM				
TOTAL EXPENDITURES	\$349	\$33	\$333	(\$16)
RISK MANAGEMENT				
TOTAL EXPENDITURES	\$2,630	\$616	\$2,621	(\$9)
LIABILITY/CLAIMS FUND				
Beginning Balance October 1, 2016				\$3,158
Budgeted Revenue				9,453
FY 2016-17 Available Funds				12,611
Paid October 2016				(596)
Paid November 2016				(315)
Paid December 2016				(353)
Balance as of December 31, 2016				11,347

DEBT SERVICE FUND

As of December 31, 2016
(000s)

DEPARTMENT	BUDGET	YEAR TO DATE	YEAR-END FORECAST	BUDGET VS FORECAST VARIANCE
DEBT SERVICE FUND				
BEGINNING FUND BALANCE	\$10,235	\$ -	\$10,235	\$ -
REVENUES:				
Ad Valorem	242,487	88,862	242,487	0
Interest/Transfers/Other	19,799	414	19,799	0
TOTAL REVENUES	262,287	89,276	262,287	0
TOTAL EXPENDITURES	261,865	0	261,865	0
ENDING FUND BALANCE	\$10,657	\$ -	\$10,657	\$0

NOTES

(Dollars in 000s)

1. Sales tax revenues are forecast to be \$1,350 over budget based off most recent sales tax receipts. Sales tax receipts have increased by 4.5 percent over the most recent 12 months.
2. Oncor Electric revenues are forecast to be \$1,030 over budget based off most recent receipts.
3. Atmos Energy revenues are forecast to be \$1,000 below budget primarily due to a warm fall and winter, which led to decreased gas consumption by customers.
4. Municipal Court revenues are forecast to be \$2,510 below budget primarily as a result of a decrease in the volume of citations being issued.
5. Other Charges for Services is projected to be \$1,583 below budget primarily due to the termination of fire watch inspection services at the American Airlines Center and contract delays for the Mobile Community Health Program.
6. Fire Department expenditures are forecast to be \$810 below budget primarily due to salary and pension savings offset by increased use of overtime and increased vacation/sick termination payments. Pension savings are a result of the budget including funds to increase the City's contribution rate contingent upon members increasing their contribution rate via plan election, which did not pass.
7. Non-Departmental expenditures are forecast to be \$307 above budget due to Dallas Police and Fire Pension expenses.
8. Police Department expenditures are forecast to be \$2,853 below budget primarily as a result of salary and pension savings offset by increased use of overtime and increased vacation/sick termination payments. Pension savings are a result of the budget including funds to increase the City's contribution rate contingent upon members increasing their contribution rate via plan election, which did not pass. Additionally, we planned to hire 451 officers this year, but as it is now, that will be extremely difficult if not impossible so we will only be able to hire 300.
9. Salary and Benefit Reserve funds allocated to City Attorney's Office and City Manager's Office to offset vacation/sick termination payments.
10. Sustainable Development and Construction is projected to be \$2,402 below budget due to vacancies.
11. Sanitation Services revenues are projected to be \$2,936 above budget due to a 7.3 percent year over year increase in cash customers at the landfill. Expenses are projected to be \$229 above budget due to increase in landfill activity.