

# Memorandum

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CITY SECRETARY  
DALLAS, TEXAS



CITY OF DALLAS

DATE January 31, 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, February 3, 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 January 21, 2014 Budget, Finance & Audit Committee meeting

2. Master Lease Program

Corrine Steeger, Assistant Director  
City Controller's Office

**FYI:**

3. Upcoming Agenda Items: Wholesale Water and Wastewater Contract Renewals

4. Upcoming Agenda Item: Service Contract for Medical Examinations, Drug and Alcohol Testing Services

5. Upcoming Agenda Item: Master Agreement for Personal Safety Protection Equipment, Clothing and Accessories

6. December 2013 Financial Forecast Report

*Public Notice*

14 01 26

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

POSTED CITY SECRETARY  
DALLAS, TX

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

Forest E. Turner, Assistant City Manager  
Joey Zapata, Assistant City Manager  
Charles M. Cato, Interim Assistant City Manager  
Theresa O'Donnell, Interim Assistant City Manager  
Jeanne Chipperfield, Chief Financial Officer  
Frank Libro, 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:** 1.21.2014

**Convened:** 1:13 p.m.

**Adjourned:** 2:50 p.m.

### **Committee Members Present:**

Jerry R. Allen, Chair  
Tennell Atkins  
Philip T. Kingston

Jennifer Staubach Gates, Vice-Chair  
Sheffie Kadane

### **Council Members Present:**

Lee Kleinman

### **Staff Present:**

Jeanne Chipperfield  
Jack Ireland  
Zeronda Smith  
Edward Scott  
Lance Sehorn

Michael Frosch  
Corrine Steeger  
Forest Turner  
Rick Galceran  
Helendra Ruiz

Tom Wurtz  
Craig Kinton  
Adelia Gonzalez  
Zarin Gracey  
John Johnson

Rocky Vaz  
William Finch

### **AGENDA:**

#### **1. Approval of the January 6, 2014 Minutes**

**Presenter(s):**

**Information Only:** —

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

A motion was made to approve the January 6, 2014 minutes. Motion passed unanimously.

Motion made by: Tennell Atkins

Motion seconded by: Sheffie Kadane

#### **2. Dallas Convention Center Hotel Update**

**Presenter(s): Ron King, Director, Convention & Event Services**

**Jack Matthews, President, Matthews Southwest**

**Larry Magor, Managing Director, Omni Dallas Hotel**

**Information Only:** X

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

Councilmember Kingston would like follow-up information on the Convention Center Hotel regarding where it stands in relation to the market. Committee Chair would like to continue to market the Convention Center Hotel to maintain its current success.

#### **3. Dallas Convention & Visitors Bureau Update**

**Presenter(s): Phillip Jones, President & CEO, Dallas Convention and Visitors Bureau**

**Information Only:** X

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

Councilmember Kingston would like back-up information on briefing materials, as well as the media plan for the "BIG" campaign. Committee Chair would also like additional information on the Convention & Visitors Bureau and the Convention Center's impact on the local economy. The Convention & Visitors Bureau is working with the Convention Center and a taskforce appointed by the Mayor to address the issues of enhancing the Convention Center to attract more customers and will be bringing their recommendations to the committee for consideration.

# **Budget, Finance & Audit Committee**

Meeting Record- **DRAFT**

FYI

4. **Upcoming Agenda Item: Microwave Voice and Data Network Replacement**

**Presenter(s):** N/A

**Information Only:** X

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

N/A

5. **Upcoming Agenda Item: Excess Workers' Compensation Insurance Policy Renewal**

**Presenter(s):** N/A

**Information Only:** X

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

N/A

6. **Upcoming Agenda Item: Financial System Upgrade- End User Training**

**Presenter(s):** N/A

**Information Only:** X

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

N/A

7. **Upcoming Agenda Item: Construction Contract for the Omni Convention Hotel and Convention Center Dallas Area Rapid Transit Station Sustainable Development Infrastructure Project, Phase II**

**Presenter(s):** N/A

**Information Only:** —

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

A motion was made to recommend approval by the City Council on Wednesday, January 22, 2014. Motion passed unanimously.

Motion made by: Tennell Atkins

Motion seconded by: Sheffie Kadane

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

# Memorandum



DATE January 31, 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 Master Lease Program

The Monday, February 3, 2014, Budget, Finance and Audit Committee agenda will include a briefing of the Master Lease Program.

Please contact me if you need additional information.



Jeanne Chipperfield  
Chief Financial Officer

## Attachment

c: Honorable Mayor and Members of the City Council  
A.C. Gonzalez, Interim City Manager  
Rosa A. Rios, City Secretary  
Warren M.S. Ernst, City Attorney  
Daniel F. Solis, Administrative Judge  
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Frank Libro, Public Information Officer  
Elsa Cantu, Assistant to the City Manager

# CITY OF DALLAS

## MASTER LEASE PROGRAM

BUDGET, FINANCE & AUDIT  
COMMITTEE

February 3, 2014



# PURPOSE

- Discuss the benefits of the master lease program in financing equipment purchases
- Review the initial selection process for a master lease provider
- Recommendation to amend the current program
  - Extend the initial three-year period by one year
  - Increase the initial credit amount of \$75 million by \$25 million for the term of the extension

# MASTER LEASE PROGRAM

- Provides an alternative to Equipment Acquisition Notes to finance the purchase of heavy equipment , computer hardware/software, and other personal property with a minimum useful life of 3 years
- Provides flexibility in the use of funds
- Allows “just-in-time-borrowing”
  - Contracts for eligible assets are awarded based on the master lease agreement
  - Lease draw downs are used to pay invoices or provide up-front funding for systems subject to multi-year implementation schedules



# MASTER LEASE PROGRAM

- Master lease program costs compare favorably to Equipment Acquisition Notes
- Lower issuance costs
  - No financial advisory or paying agent bank fees
  - Legal expenses to initially review the master lease agreement and issue periodic legal opinions
  - Private placement with a financial institution
    - No rating required

# MASTER LEASE PROGRAM

- Interest rate for each lease set at the time funds are drawn
- Rate is fixed for the term of the lease
  - Lease term will not exceed the useful life of the equipment
  - Semi-annual equal payments of principal and interest
- Rate is based on an index published by the Federal Reserve Bank

# MASTER LEASE PROGRAM

- Request for Proposals issued in August 2011
- Banc of America Public Capital Corp., a subsidiary of Bank of America, offered the most favorable terms of the five responses received
- Council approved the initial program in December 2011 to finance equipment purchases through December 2014

# MASTER LEASE PROGRAM

## HOW THE PROGRAM WORKS

- Equipment to be purchased using the program for financing is identified in the budget process
- Amount and items approved in the budget are presented to the bank to establish the annual credit line
- City Council-approved purchases of individual items are awarded (committed) using the master lease for financing
- Equipment leases begin after funds are borrowed (drawn down) upon completion of delivery

# MASTER LEASE AGREEMENT PROPOSED AMENDMENTS

- Recommend approval of resolution on February 26<sup>th</sup> Council agenda extending the current master lease agreement with Banc of America Capital Corp. for one year through December 2015
  - Completes the program of equipment purchases as approved in FY 2011-12 through FY 2013-14 budgets
  - Finances equipment purchases as approved in FY 2014-15 budget under the current master lease agreement
  - Allows subsequent master lease agreement to be approved in advance of the FY 2015-16 budget

# APPENDIX

## MASTER LEASE PROGRAM STATUS BY FISCAL YEAR

# APPENDIX

## MASTER LEASE PROGRAM STATUS

- Year 1 (FY 2011-12)
  - \$21 million budgeted for 4 departments
    - Communication & Information Services, Equipment & Building Services, Dallas Fire-Rescue, and Sanitation
  - \$16.8 million authorized expenditures
    - \$12.2 million drawn down in FY 2012-13
    - \$4.6 million expected to be drawn in FY 2013-14 after completion of delivery

# APPENDIX

## MASTER LEASE PROGRAM STATUS

- Year 2 (FY 2012-13)
  - \$26.5 million budgeted for 4 departments
    - Communication & Information Services, Equipment & Building Services, Dallas Fire-Rescue, and Sanitation
  - \$20.5 million authorized expenditures
    - \$16.9 million expected to be drawn in FY 2013-14
    - \$3.6 million expected to be drawn in FY 2014-15



# APPENDIX

## MASTER LEASE PROGRAM STATUS

- Year 3 (FY 2013-14)
  - \$24.7 million budgeted for 4 departments
    - Communication & Information Services, Equipment & Building Services, Dallas Fire-Rescue, and Sanitation
  - \$17.1 million authorized expenditures; \$5.8 million expected to be authorized
    - \$8.8 million expected to be drawn in FY 2013-14
    - \$14.1 million expected to be drawn in FY 2014-15

# Memorandum



CITY OF DALLAS

DATE January 31, 2014

TO Honorable 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 Items: Wholesale Water and Wastewater Contract Renewals**

The upcoming Wednesday, February 12, 2014 Dallas City Council Agenda includes six agenda items authorizing wholesale wastewater contract renewals with the Town of Addison, City of Cockrell Hill, Town of Highland Park, City of Hutchins, City of University Park and the City of Wilmer. It will also include one wholesale treated water contract renewal with the City of Cockrell Hill. These contracts are to continue providing water and/or wastewater services to these cities whose existing wholesale contracts will soon expire.

The services provided for in these contracts will be billed at the existing ordinance rates for wholesale water and/or wastewater service in accordance with Chapter 49 of the Dallas City Code. The estimated annual revenue is a cumulative amount of \$5,659,000 (at current wholesale rates).

If you have any questions or need additional information, please let me know.

A handwritten signature in blue ink, appearing to read 'Forest E. Turner'.

Forest E. Turner  
Assistant City Manager

cc: The Honorable Mayor and Members of the City Council  
A.C. Gonzalez, Interim City Manager  
Warren M.S. Ernst, City Attorney  
Judge Daniel F. Solis, Administrative Judge  
Rosa A. Rios, City Secretary  
Craig D. Kinton, City Auditor  
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Jeanne Chipperfield, Chief Financial Officer  
Frank Libro, Public Information Officer  
Elsa Cantu, Assistant to the City Manager – Mayor and Council

# Memorandum



DATE January 31, 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 Item: Service Contract for Medical Examinations, Drug and Alcohol  
Testing Services

The February 12, 2014 Council Agenda includes a resolution for your consideration to award a five-year service contract to Primary Health, Inc. dba CareNow for medical examinations, drug and alcohol testing services for police and civilian employees not-to-exceed \$2,136,250 effective February 12, 2014 through February 11, 2019.

This service contract will provide medical examinations, drug and alcohol testing for police and civilian employees, to include:

- Screening of new hire candidates- drug and alcohol testing for all candidates; medical examination and drug/alcohol testing for applicable candidates based on job duties
- Department of Transportation (DOT) certifications for employees required to have a Commercial Driver's License (CDL)
  - Driver recertification- CDL and Police
  - Random drug testing- CDL and primary drivers
  - Return-to-duty examination- performed as a result of a failed DOT recertification. Upon written notification from the employee's treating physician that the DOT requirement has been resolved, CareNow will release employee to return to work
- Fit-for-duty examination- performed, upon the request of management, when an employee appears unable to perform an essential function of his or her job

Approximately 6,000 individuals will be tested annually. Of those, approximately 1,600 individuals fall under the DOT requirements. The recommended vendor will perform the testing; manage randomly selected employee testing; and provide results to the City. CareNow will also assist in obtaining new hire testing for out-of-state applicants.

Please let me know if you need additional information.

Jeanne Chipperfield  
Chief Financial Officer

c: Honorable Mayor and Members of the City Council  
A.C. Gonzalez, Interim City Manager  
Rosa A. Rios, City Secretary  
Warren M.S. Ernst, City Attorney  
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# Memorandum



DATE January 31, 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 Item: Master Agreement for Personal Safety Protection Equipment,  
Clothing and Accessories

The February 12, 2013, City Council Agenda includes an item to award a thirty-six month agreement for the purchase of personal safety protection equipment, clothing and accessories in the amount of \$2,831,019.

Through a request for bid (RFB) process, the following vendors were the lowest responsible bidders of nine: Fisher Scientific Company, LLC \$977,991; Safety Supply, Inc. \$545,458; BKW Environmental \$368,356; Motion Industries, Inc. \$310,186; Lone Star Safety and Supply, Inc. \$209,582; The Strong Group, Inc. \$171,208; Security Safety and Supply, Inc. \$155,497 and Evco Partners LP dba Burgoon Company \$92,741. The bid contained over 70 groups which provided the best possible price for the City.

This master agreement will provide personal safety protection equipment, clothing and accessories for field personnel citywide including, but not limited to; Police gas masks, protective eye and ear items, knee pads, hand protection, hard hats, safety vests, coveralls, etc. These types of safety and protective gear are essential to reduce risk and hazards for field employees.

Please let me know if you need any additional information.

Jeanne Chipperfield  
Chief Financial Officer

c: Honorable Mayor and Members of the City Council  
A.C. Gonzalez, Interim City Manager  
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Frank Libro, Public Information Officer  
Elsa Cantu, Assistant to the City Manager

# Memorandum



CITY OF DALLAS

DATE January 31, 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 December 2013 is attached and provided for your information. This report reflects an amended General Fund budget based on Council's approved use of contingency reserve funds by CR# 13-1995 on November 12, 2013.

For FY 2013-14, General Fund revenues are projected to be \$557,000 above budget and expenditures are projected to be \$2,000 below budget. This results in forecast revenues being in excess of forecast expenditures by \$559,000.

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



A.C. Gonzalez  
Interim City Manager

## Attachment

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

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

<u>ITEM</u>	<u>BUDGET</u>	<u>YEAR TO DATE</u>	<u>YEAR-END FORECAST</u>	<u>BUDGET VS FORECAST VARIANCE</u>
Revenues	\$1,120,748	\$271,038	\$1,121,305	\$557
Expenditures	\$1,120,748	\$286,503	\$1,120,746	(\$2)
Net Excess of Revenues Over Expenditures/Transfers	<u>\$0</u>	<u>(\$15,465)</u>	<u>\$559</u>	<u>\$559</u>

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

**GENERAL FUND**

**Revenues**

- Total General Fund revenues are estimated to be \$557,000 above budget.
  - Vital Statistics revenue is projected to be \$145,000 below budget due to a decrease in sales of birth certificates.

**Expenditures**

- Total General Fund expenditures are estimated to be \$2,000 below budget.
  - Management Services is projected to be \$310,000 below budget due to vacancies.
  - Sustainable Development and Construction is projected to be \$177,000 below budget primarily due to delays in hiring.

**PROPRIETARY FUNDS**

- WRR Municipal Radio revenues are projected to be \$167,000 under budget primarily due to the sale of commercials being less than planned. Expenditures are projected to be \$180,000 under budget due to vacancies.
- Risk Management is projected to be \$171,000 under budget primarily due to vacancies.

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

	<u>BUDGET</u>	<u>REVENUES YEAR TO DATE</u>	<u>YEAR-END FORECAST</u>	<u>BUDGET VS FORECAST VARIANCE</u>
<b>TAXES</b>				
Ad Valorem Tax	\$483,898	\$172,512	\$483,898	\$0
Sales Tax	\$249,565	\$38,914	\$249,565	\$0
<b>TOTAL TAXES</b>	<b>\$733,463</b>	<b>\$211,427</b>	<b>\$733,463</b>	<b>\$0</b>
<b>FRANCHISE REVENUES</b>				
Oncor Electric	\$50,110	\$15,732	\$50,382	\$272
AT&T	\$13,422	\$0	\$13,422	\$0
Atmos Energy	\$11,228	\$0	\$11,228	\$0
Time Warner Cable	\$6,376	\$0	\$6,376	\$0
Other	\$20,773	\$3	\$20,785	\$12
<b>TOTAL FRANCHISE REVENUES</b>	<b>\$101,908</b>	<b>\$15,734</b>	<b>\$102,192</b>	<b>\$284</b>
<b>LICENSES AND PERMITS</b>	<b>\$9,090</b>	<b>\$2,009</b>	<b>\$9,069</b>	<b>(\$21)</b>
<b>INTEREST EARNED</b>	<b>\$632</b>	<b>\$91</b>	<b>\$632</b>	<b>\$0</b>
<b>INTERGOVERNMENTAL</b>	<b>\$6,203</b>	<b>\$0</b>	<b>\$6,203</b>	<b>\$0</b>
<b>FINES AND FORFEITURES</b>				
Municipal Court	\$13,779	\$3,316	\$13,955	\$175
Vehicle Towing & Storage	\$6,957	\$1,566	\$6,957	\$0
Parking Fines	\$5,070	\$177	\$4,983	(\$87)
Red Light Camera Fines	\$6,867	\$0	\$6,867	\$0
Public Library	\$553	\$109	\$553	\$0
<b>TOTAL FINES</b>	<b>\$33,227</b>	<b>\$5,168</b>	<b>\$33,316</b>	<b>\$89</b>
<b>CHARGES FOR SERVICE</b>				
Sanitation Service	\$62,010	\$16,001	\$62,010	\$0
Parks	\$9,716	\$1,717	\$9,716	\$0
Private Disposal Fees	\$17,694	\$3,278	\$17,616	(\$79)
Emergency Ambulance	\$42,982	\$2,509	\$42,982	\$0
Security Alarm	\$4,500	\$1,016	\$4,500	\$0
Street Lighting	\$1,000	\$0	\$1,000	\$0
Vital Statistics	\$1,581	\$296	\$1,436	(\$145)
Other	\$18,303	\$5,539	\$18,642	\$339
<b>TOTAL CHARGES</b>	<b>\$157,786</b>	<b>\$30,356</b>	<b>\$157,902</b>	<b>\$116</b>
<b>INTERFUND REVENUE</b>	<b>\$67,330</b>	<b>\$4,222</b>	<b>\$67,330</b>	<b>\$0</b>
<b>MISCELLANEOUS</b>	<b>\$11,109</b>	<b>\$2,030</b>	<b>\$11,199</b>	<b>\$90</b>
<b>TOTAL REVENUES</b>	<b>\$1,120,748</b>	<b>\$271,038</b>	<b>\$1,121,305</b>	<b>\$557</b>



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

<b>DEPARTMENT</b>	<b>BUDGET</b>	<b>EXPENDITURES YEAR TO DATE</b>	<b>YEAR-END FORECAST</b>	<b>BUDGET VS FORECAST VARIANCE</b>
Building Services	\$25,609	\$8,978	\$25,609	\$0
Business Dev/Procurement Svcs	\$2,654	\$577	\$2,654	\$0
City Attorney's Office	\$13,920	\$3,551	\$13,925	\$5
City Auditor's Office	\$2,391	\$527	\$2,411	\$19
City Controller's Office	\$4,471	\$1,052	\$4,471	\$0
City Manager's Office	\$1,559	\$522	\$1,558	(\$1)
City Secretary's Office	\$1,783	\$399	\$1,796	\$13
Civil Service	\$2,126	\$404	\$2,127	\$1
Code Compliance	\$33,720	\$7,769	\$33,720	\$0
Court Services	\$11,400	\$2,501	\$11,316	(\$84)
Elections	\$1,096	\$21	\$1,096	\$0
Fire	\$219,029	\$58,059	\$219,029	\$0
Housing	\$10,883	\$6,258	\$10,874	(\$8)
Human Resources	\$4,080	\$1,330	\$4,080	\$0
Independent Audit	\$919	\$0	\$919	\$0
Jail Contract - Lew Sterrett	\$8,714	\$8,714	\$8,714	\$0
Judiciary	\$3,528	\$768	\$3,429	(\$98)
Library	\$22,370	\$6,040	\$22,370	\$0
Management Services	\$5,968	\$2,219	\$5,657	(\$310)
Mayor and Council	\$3,911	\$871	\$3,911	\$0
Non-Departmental	\$41,935	\$6,457	\$41,935	\$0
Office of Cultural Affairs	\$16,916	\$5,191	\$16,908	(\$8)
Office of Economic Development	\$1,122	\$1,046	\$1,122	\$0
Office of Financial Services	\$2,886	\$488	\$2,886	\$0
Park and Recreation	\$78,614	\$19,509	\$78,614	\$0
Police	\$426,401	\$108,879	\$426,396	(\$6)
Public Works	\$7,121	\$2,541	\$7,094	(\$27)
Sanitation Services	\$74,399	\$14,469	\$75,099	\$700
Street Lighting	\$19,201	\$3,597	\$19,201	\$0
Street Services	\$61,742	\$13,003	\$61,747	\$4
Sustainable Dev/Construction	\$1,788	\$636	\$1,611	(\$177)
Trinity Watershed Management	\$661	\$126	\$637	(\$24)
<b>RESERVES AND TRANSFERS</b>				
Contingency Reserve	\$400	\$0	\$400	\$0
Liability/Claim Fund	\$5,088	\$0	\$5,088	\$0
Salary and Benefit Reserve	\$2,340	\$0	\$2,340	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$1,120,748</b>	<b>\$286,503</b>	<b>\$1,120,746</b>	<b>(\$2)</b>

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

<b>DEPARTMENT</b>	<b>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	\$61,184	\$14,232	\$61,191	\$6
Expenses	\$61,184	\$15,499	\$61,171	(\$13)
Net Excess of Revenues Over Expenses/Transfer	<u>\$0</u>	<u>(\$1,267)</u>	<u>\$20</u>	<u>\$20</u>
<b>Convention Center</b>				
Revenues	\$65,308	\$16,123	\$65,444	\$136
Expenses	\$65,307	\$15,377	\$65,438	\$132
Net Excess of Revenues Over Expenses/Transfer	<u>\$1</u>	<u>\$746</u>	<u>\$5</u>	<u>\$4</u>
<b>Sustainable Dev/Construction</b>				
Revenues	\$26,780	\$6,446	\$26,780	\$0
Expenses	\$25,262	\$4,059	\$24,205	(\$1,058)
Net Excess of Revenues Over Expenses/Transfer	<u>\$1,518</u>	<u>\$2,388</u>	<u>\$2,576</u>	<u>\$1,058</u>
<b>Municipal Radio Fund</b>				
Revenues	\$2,409	\$570	\$2,242	(\$167)
Expenses	\$2,379	\$532	\$2,200	(\$180)
Net Excess of Revenues Over Expenses/Transfer	<u>\$29</u>	<u>\$38</u>	<u>\$42</u>	<u>\$13</u>
<b>Water Utilities</b>				
Revenues	\$595,315	\$145,588	\$594,185	(\$1,130)
Expenses	\$595,315	\$104,937	\$594,185	(\$1,130)
Net Excess of Revenues Over Expenses/Transfer	<u>\$0</u>	<u>\$40,651</u>	<u>(\$0)</u>	<u>(\$0)</u>
<b>Communication &amp; Information Svcs.</b>				
Revenues	\$58,765	\$13,262	\$58,765	\$0
Expenses	\$61,459	\$17,198	\$61,265	(\$194)
Net Excess of Revenues Over Expenses/Transfer	<u>(\$2,695)</u>	<u>(\$3,936)</u>	<u>(\$2,500)</u>	<u>\$194</u>

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

<b>DEPARTMENT</b>	<b>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	\$54,212	\$4,347	\$54,216	\$5
Expenses	\$54,212	\$6,383	\$54,200	(\$12)
Net Excess of Revenues Over Expenses/Transfer	<u>\$0</u>	<u>(\$2,037)</u>	<u>\$17</u>	<u>\$17</u>
<b>Express Business</b>				
Revenues	\$4,117	\$620	\$4,118	\$1
Expenses	\$3,812	\$1,003	\$3,812	\$0
Net Excess of Revenues Over Expenses/Transfer	<u>\$305</u>	<u>(\$383)</u>	<u>\$307</u>	<u>\$1</u>

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

<b>DEPARTMENT</b>	<b>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	\$123	\$1,339	\$0
<b>Risk Management</b>	\$2,441	\$446	\$2,270	(\$171)
<b>9-1-1 System Operations</b>				
Revenues	\$14,046	\$2,799	\$14,046	\$0
Expenses	\$19,758	\$1,280	\$19,692	(\$66)
Net Excess of Revenues Over Expenses/Transfer	<u>(\$5,712)</u>	<u>\$1,520</u>	<u>(\$5,646)</u>	<u>\$66</u>
<b>Storm Water Drainage</b>				
Revenues	\$50,111	\$13,032	\$50,111	\$0
Expenses	\$55,011	\$4,319	\$54,761	(\$250)
Net Excess of Revenues Over Expenses/Transfer	<u>(\$4,900)</u>	<u>\$8,713</u>	<u>(\$4,650)</u>	<u>\$250</u>

**DEBT SERVICE FUND  
FORECAST OF FY 2012-13 REVENUES AND EXPENDITURES  
AS OF DECEMBER 31, 2013  
(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	\$5,027	\$0
Revenues	\$233,212	\$73,021	\$233,212	\$0
Expenses	\$234,511	\$0	\$234,511	\$0
Ending Balance	<u>\$3,729</u>	<u>\$73,021</u>	<u>\$3,729</u>	<u>\$0</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)
<b>Balance as of December 31, 2013</b>	<u><b>\$3,351,897</b></u>

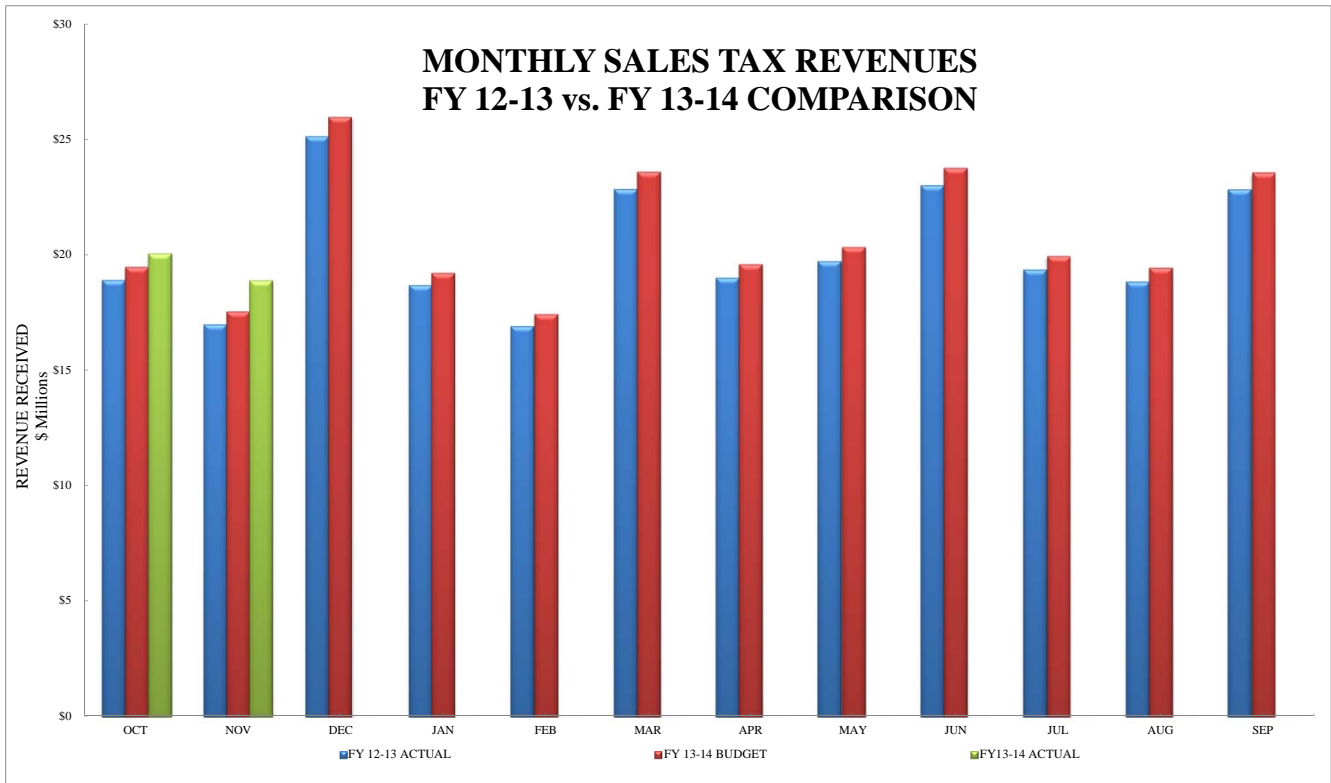
**LIABILITY/CLAIMS FUND**

<b>Beginning Balance October 1, 2013</b>	<b>\$2,193,194</b>
Budgeted Revenue	<u>\$6,668,716</u>
<b>FY 2013-14 Available Funds</b>	<b>\$8,861,910</b>
Paid October 2013	(\$624,425)
Paid November 2013	(\$426,920)
Paid December 2013	(\$1,846,332)
<b>Balance as of December 31, 2013</b>	<u><b>\$5,964,233</b></u>

# SALES TAX

*as of November 2013*

	ACTUAL FY 2012-13	BUDGET FY 2013-14	ACTUAL FY 2013-14	YTD VARIANCE FY 13-14 ACT. VS. FY 12-13 ACT.		YTD VARIANCE FY 13-14 ACTUAL VS. BUDGET	
				DOLLARS	PERCENT	DOLLARS	PERCENT
<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					
<b>JAN</b>	18,640,007	19,175,626					
<b>FEB</b>	16,860,157	17,384,976					
<b>MAR</b>	22,819,012	23,570,356					
<b>APR</b>	18,991,012	19,570,345					
<b>MAY</b>	19,720,602	20,330,987					
<b>JUN</b>	23,000,521	23,756,265					
<b>JUL</b>	19,328,989	19,924,006					
<b>AUG</b>	18,805,897	19,406,369					
<b>SEP</b>	22,802,286	23,537,667					
<b>TOTAL</b>	<b>\$241,946,140</b>	<b>\$249,565,006</b>	<b>\$38,914,387</b>	<b>\$3,050,261</b>	<b>8.5%</b>	<b>\$1,946,227</b>	<b>5.3%</b>



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

	FY 2011-12		FY 2012-13		FY 2013-14	
	YEAR TO DATE	YEAR-END ACTUAL *	YEAR TO DATE	YEAR-END FORECAST**	YEAR TO DATE	YEAR-END FORECAST***
<b>TAXES</b>						
Ad Valorem Tax	\$153,191	\$439,212	\$153,481	\$450,615	\$172,512	\$483,898
Sales Tax	\$56,762	\$229,577	\$35,864	\$241,592	\$38,914	\$249,565
<b>TOTAL TAXES</b>	<b>\$209,953</b>	<b>\$668,789</b>	<b>\$189,345</b>	<b>\$692,207</b>	<b>\$211,427</b>	<b>\$733,463</b>
<b>FRANCHISE REVENUES</b>						
Oncor Electric	\$17,056	\$52,466	\$15,887	\$51,139	\$15,732	\$50,382
AT&T	\$0	\$16,392	\$0	\$15,037	\$0	\$13,422
Atmos Energy	\$0	\$10,444	\$0	\$10,984	\$0	\$11,228
Time Warner Cable	\$515	\$6,440	\$0	\$6,391	\$0	\$6,376
Other	\$158	\$18,345	\$1,866	\$19,463	\$3	\$20,785
<b>TOTAL FRANCHISE REVENUES</b>	<b>\$17,729</b>	<b>\$104,087</b>	<b>\$17,754</b>	<b>\$103,015</b>	<b>\$15,734</b>	<b>\$102,192</b>
<b>LICENSES AND PERMITS</b>	<b>\$2,440</b>	<b>\$9,771</b>	<b>\$2,609</b>	<b>\$9,984</b>	<b>\$2,009</b>	<b>\$9,069</b>
<b>INTEREST EARNED</b>	<b>\$0</b>	<b>\$1,127</b>	<b>\$84</b>	<b>\$738</b>	<b>\$91</b>	<b>\$632</b>
<b>INTERGOVERNMENTAL</b>	<b>\$90</b>	<b>\$6,427</b>	<b>\$0</b>	<b>\$6,464</b>	<b>\$0</b>	<b>\$6,203</b>
<b>FINES AND FORFEITURES</b>						
Municipal Court	\$2,794	\$15,241	\$2,846	\$15,052	\$3,316	\$13,955
Vehicle Towing & Storage	\$1,810	\$6,938	\$1,611	\$6,831	\$1,566	\$6,957
Parking Fines	\$1,214	\$5,047	\$247	\$4,770	\$177	\$4,983
Red Light Camera Fines	\$0	\$7,322	\$0	\$6,985	\$0	\$6,867
Public Library	\$127	\$533	\$127	\$518	\$109	\$553
<b>TOTAL FINES</b>	<b>\$5,944</b>	<b>\$35,081</b>	<b>\$4,830</b>	<b>\$34,155</b>	<b>\$5,168</b>	<b>\$33,316</b>
<b>CHARGES FOR SERVICE</b>						
Sanitation Service	\$15,043	\$60,538	\$15,547	\$61,344	\$16,001	\$62,010
Parks	\$1,355	\$8,766	\$1,806	\$9,860	\$1,717	\$9,716
Private Disposal Fees	\$5,053	\$19,663	\$4,543	\$18,844	\$3,278	\$17,616
Emergency Ambulance	\$3,910	\$16,684	\$1,388	\$20,759	\$2,509	\$42,982
Security Alarm	\$1,063	\$4,593	\$1,173	\$4,450	\$1,016	\$4,500
Street Lighting	\$16	\$965	\$63	\$1,447	\$0	\$1,000
Vital Statistics	\$312	\$1,563	\$589	\$1,581	\$296	\$1,436
Other	\$5,998	\$17,376	\$5,871	\$18,668	\$5,539	\$18,642
<b>TOTAL CHARGES</b>	<b>\$32,750</b>	<b>\$130,148</b>	<b>\$30,982</b>	<b>\$136,952</b>	<b>\$30,356</b>	<b>\$157,902</b>
<b>INTERFUND REVENUE</b>	<b>\$8,947</b>	<b>\$45,572</b>	<b>\$6,056</b>	<b>\$46,710</b>	<b>\$4,222</b>	<b>\$67,330</b>
<b>MISCELLANEOUS</b>	<b>\$2,054</b>	<b>\$12,769</b>	<b>\$4,894</b>	<b>\$11,664</b>	<b>\$2,030</b>	<b>\$11,199</b>
<b>TOTAL REVENUES</b>	<b>\$279,910</b>	<b>\$1,013,770</b>	<b>\$256,555</b>	<b>\$1,041,889</b>	<b>\$271,038</b>	<b>\$1,121,305</b>

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

\*\* Estimates based on revenues through August 2013

\*\*\* Estimates based on revenues through December 2013



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

DEPARTMENT	FY 2011-12		FY 2012-13		FY 2013-14	
	YEAR TO DATE	YEAR-END ACTUAL*	YEAR TO DATE	YEAR-END FORECAST**	YEAR TO DATE	YEAR-END FORECAST***
Building Services	\$6,612	\$18,083	\$6,765	\$22,599	\$8,978	\$25,609
Business Dev/Procurement Svcs	\$478	\$2,086	\$573	\$2,403	\$577	\$2,654
City Attorney's Office	\$2,566	\$10,741	\$2,911	\$12,888	\$3,551	\$13,925
City Auditor's Office	\$507	\$2,030	\$485	\$2,085	\$527	\$2,411
City Controller's Office	\$892	\$3,485	\$994	\$3,998	\$1,052	\$4,471
City Manager's Office	\$521	\$1,628	\$484	\$1,448	\$522	\$1,558
City Secretary's Office	\$206	\$1,500	\$388	\$1,718	\$399	\$1,796
Civil Service	\$278	\$1,374	\$391	\$1,821	\$404	\$2,127
Code Compliance	\$5,795	\$27,795	\$6,989	\$30,663	\$7,769	\$33,720
Court Services	\$2,103	\$10,666	\$2,425	\$10,918	\$2,501	\$11,316
Elections	\$16	\$1,133	\$104	\$1,119	\$21	\$1,096
Fire	\$49,421	\$206,691	\$51,152	\$205,922	\$58,059	\$219,029
Housing	\$4,436	\$8,076	\$4,933	\$9,502	\$6,258	\$10,874
Human Resources	\$1,161	\$3,151	\$1,039	\$3,710	\$1,330	\$4,080
Independent Audit	\$0	\$937	\$0	\$903	\$0	\$919
Jail Contract - Lew Sterrett	\$7,852	\$7,852	\$1,371	\$8,229	\$8,714	\$8,714
Judiciary	\$787	\$3,006	\$540	\$3,153	\$768	\$3,429
Library	\$4,423	\$18,111	\$5,104	\$20,147	\$6,040	\$22,370
Management Services	\$1,396	\$3,339	\$3,677	\$4,448	\$2,219	\$5,657
Mayor and Council	\$745	\$3,527	\$845	\$3,748	\$871	\$3,911
Non-Departmental	\$5,929	\$28,592	\$7,182	\$32,479	\$6,457	\$41,935
Office of Cultural Affairs	\$4,403	\$13,083	\$4,980	\$15,853	\$5,191	\$16,908
Office of Economic Development	\$483	\$647	\$586	\$760	\$1,046	\$1,122
Office of Financial Services	\$311	\$1,521	\$395	\$2,129	\$488	\$2,886
Park and Recreation	\$18,666	\$66,281	\$21,776	\$73,367	\$19,509	\$78,614
Police	\$86,868	\$398,795	\$87,584	\$401,923	\$108,879	\$426,396
Public Works	\$2,654	\$4,775	\$2,784	\$5,036	\$2,541	\$7,094
Sanitation Services	\$18,410	\$73,537	\$13,359	\$73,586	\$14,469	\$75,099
Street Lighting	\$1,291	\$16,979	\$4,850	\$18,082	\$3,597	\$19,201
Street Services	\$10,467	\$53,629	\$9,642	\$57,260	\$13,003	\$61,747
Sustainable Dev/Construction	\$564	\$1,004	\$702	\$1,199	\$636	\$1,611
Trinity Watershed Management	\$227	\$265	\$222	\$244	\$126	\$637
<b>RESERVES AND TRANSFERS</b>						
Contingency Reserve	\$0	\$1,663	\$0	\$200	\$0	\$400
Liability/Claim Fund	\$0	\$5,288	\$0	\$3,630	\$0	\$5,088
Salary and Benefit Reserve	\$0	\$0	\$0	\$773	\$0	\$2,340
<b>EXPENDITURES</b>	<b>\$240,468</b>	<b>\$1,001,271</b>	<b>\$245,233</b>	<b>\$1,037,945</b>	<b>\$286,503</b>	<b>\$1,120,746</b>

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

\*\* Estimates based on expenditures through August 2013

\*\*\* Estimates based on expenditures through December 2013