

Memorandum



CITY OF DALLAS

DATE August 14, 2015

TO Members of the Budget, Finance & Audit Committee: Jennifer S. Gates (Chair), Philip T. Kingston (Vice Chair), Erik Wilson, Rickey D. Callahan, Scott Griggs, Lee M. Kleinman

SUBJECT FY2014-15 Operating and Capital Budgets: Appropriation Adjustments

On August 17, 2015 the Budget, Finance and Audit Committee will be briefed on FY2014-15 Operating and Capital Budgets: Appropriation Adjustments. The briefing will be presented by Jack Ireland, Director of the Office of Financial Services. The briefing is attached for your review.

Please let me know if you need additional information.

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

Jeanne Chipperfield
Chief Financial Officer

Attachment

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

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

FY 2014-15
Operating and Capital Budgets:
Appropriation Adjustments

Budget, Finance & Audit Committee
August 17, 2015



Purpose

- Background
- Review process to determine necessary amendments
- Provide overview of amendments to FY 2014-15 budget ordinances
- Next Steps

Background

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

Background

- Common causes for appropriation amendments include:
 - Unanticipated event
 - New initiative or need identified during a fiscal year
 - Additional revenue offset by additional related expenditure
- Any increase in expenditure is supported by:
 - Reduction of other budgets
 - Use of excess/available revenue
- FY 2014-15 operating and capital budget ordinances were approved by City Council on September 17, 2014
 - Amendments are requested to ensure compliance with Charter and to ensure adequate departmental appropriations are available through September 30, 2015

Process

- Management closely monitors revenues and expenditures throughout the fiscal year
- Financial position is communicated to Council in monthly Financial Forecast Reports and included on BFA agenda each month
 - Potential departmental over-runs and under-runs are identified each month

Budget Ordinance Amendments

- General Fund appropriation redistribution is requested from 11 departments with forecast under-runs to 8 departments with forecast or potential over-runs based on end of June Financial Forecast Report
- In accordance with Section 3(4) of budget ordinance, salary and benefit appropriations are allocated for unplanned personnel costs, mainly for termination payments
- General Fund appropriation increases are also requested due to increases from Contingency Reserve previously approved by Council: Bridge contract, 2015 election, marked squad cars, and archiving software

Budget Ordinance Amendments

- Redistribution of appropriations is requested from following:
 - City Attorney's Office
 - City Auditor's Office
 - Code Compliance
 - City Controller's Office
 - Court & Detention Services
 - Housing
 - Non-Departmental
 - Office of Financial Services
 - Salary/Benefit Reserve
 - Sustainable Development and Construction
 - Trinity Watershed Management

Budget Ordinance Amendments

- General Fund departments with forecast or potential over-runs include:
 - Civil Service – office reconfiguration
 - Fire – is projected at budget; reallocate \$50,000 as contingency
 - Mayor and Council – staffing costs
 - Office of Management Services – overtime and temp help in 311 due to increased calls caused by severe weather
 - Park & Recreation – additional security at park facilities and unanticipated HVAC repair at Fair Park
 - Planning and Neighborhood Vitality – expenditures not eligible for grant reimbursement as anticipated at budget development
 - Police – increased overtime for uniformed employees
 - Street Services – weather related activities

Budget Ordinance Amendments

- Enterprise and other funds' appropriation adjustments are supported by increased revenues or available fund balances
- Request adjustments for following 4 funds:
 - Aviation – higher than anticipated parking and terminal concession revenues, and increased capital transfer for long term airport improvements
 - Convention and Event Services – higher than budget revenue and expenditures due to more events than anticipated, and increased transfer for capital improvements
 - Express Business Center – increased auctioneer cost due to higher volume of vehicle auction
 - 911 System Operations – increase for NextGen 911 consultant service cost

Budget Ordinance Amendment

- Grant, Trust and Other funds' appropriation adjustments are supported by additional revenues that have become available during the fiscal year or available fund balances
 - Housing – increase in community service trusts
 - Park and Recreation – increase in PKR Program Funds
 - Police – increase in Confiscated Monies-Federal and Law Enforcement Officer Standard Education

Budget Ordinance Amendments

- Capital budget appropriation adjustments are necessary to:
 - Appropriate additional operating transfer within Aviation
 - Increase for Kalita Humphrey Theater project previously authorized by Council

Budget Ordinance Amendments

- Transfer funds:
 - Authorize \$3m transfer from General Fund unassigned fund balance to new Street and Alley Improvement Fund for street and alley improvement projects included in FY 2015-16 proposed budget

Next Step

- Seek Council approval of attached ordinances amending FY 2014-15 Operating and Capital budgets on August 26th City Council addendum

Appendix

- Budget ordinances approved by Council on September 17, 2014 with requested adjustments indicated with underlines and strikethroughs

ORDINANCE NO. _____

An ordinance amending Ordinance No. 29474 (2014-2015 FY Operating Budget Appropriation Ordinance) to make certain adjustments to fund appropriations for fiscal year 2014-15 for the maintenance and operation of various departments and activities and to authorize the city manager to implement those adjustments; providing a saving clause; and providing an effective date.

WHEREAS, on September 17, 2014, the city council passed Ordinance No. 29474, which adopted the operating budget appropriation ordinance for fiscal year 2014-2015; and

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

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

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

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

SECTION 1. That Section 1 of Ordinance No. 29474 (2014-2015 FY Operating Budget Appropriation Ordinance), passed by the city council on September 17, 2014, is amended by

making adjustments to fund appropriations for fiscal year 2014-15 for maintenance and operation of various departments and activities, to read as follows:

“SECTION 1. That for the purpose of providing the funds to be expended in the budget for the fiscal year beginning October 1, 2014 and ending September 30, 2015, the available revenues of the city of Dallas are hereby appropriated for the maintenance and operation of the various city departments and activities as follows:

<u>DEPARTMENTS AND ACTIVITIES</u>	<u>PROPOSED</u> <u>2014-15</u>
Building Services	23,895,817
Business Development and Procurement Services	2,854,562
City Attorney’s Office	<u>14,996,796</u> [15,146,796]
City Auditor’s Office	<u>2,784,107</u> [2,844,107]
City Manager’s Office	1,829,414
City Secretary’s Office	* <u>4,086,213</u> [3,027,548]
Civil Service	<u>2,364,515</u> [2,344,515]
Code Compliance	<u>35,192,605</u> [35,382,605]
City Controller’s Office	<u>5,253,154</u> [5,603,154]
Court and Detention Services	<u>20,009,916</u> [20,184,916]
Fire	<u>228,058,576</u> [228,008,576]
Housing/Community Services	** <u>11,507,973</u> [11,498,828]
Human Resources	4,638,421
Judiciary	3,695,256
Library	26,143,630
Mayor and Council	<u>4,154,178</u> [3,923,178]
Non-Departmental	<u>49,191,874</u> [49,341,874]
Office of Cultural Affairs	17,287,656
Office of Economic Development	1,576,600
Office of Financial Services	<u>3,467,501</u> [3,642,501]
Office of Management Services	*** <u>6,111,941</u> [5,649,565]
Park and Recreation	<u>82,476,638</u> [81,876,638]
Planning and Neighborhood Vitality	<u>2,877,060</u> [2,527,060]
Police	**** <u>440,537,844</u> [438,059,929]

***An increase to \$3,614,213 was previously approved by Resolution No. 15-0555; an increase to \$4,086,213 was previously approved by Resolution No. 15-0907.**

****An increase to \$11,627,973 was previously approved by Resolution No. 14-2194.**

***** An increase to \$5,711,941 was previously approved by Resolution No. 15-1153.**

******An increase to \$440,487,844 was previously approved by Resolution No. 15-1231.**

Public Works	6,861,155
Sanitation Services	<u>75,994,350</u> [75,693,850]
Street Lighting	17,922,510
Street Services	<u>66,514,081</u> [65,914,081]
Sustainable Development and Construction	<u>1,439,699</u> [1,539,699]
Trinity Watershed Management	<u>1,200,771</u> [1,350,771]
Contingency Reserve	450,000
Salary and Benefits Reserve	<u>818,500</u> [1,800,000]
Liability/Claims Fund	4,169,788
GENERAL FUND TOTAL	*****\$1,170,363,101 [1,166,685,000]

<u>GRANT FUNDS</u>	<u>PROPOSED</u> <u>2014-15</u>
<u>Court and Detention Services</u>	
State Law Enforcement Grant (S104)	4,134
<u>Housing/Community Services</u>	
Neighborhood Stabilization Program (NS10)	132,891
GRANT FUNDS TOTAL	\$137,025

<u>TRUST FUNDS</u>	<u>PROPOSED</u> <u>2014-15</u>
<u>Communication and Information Services</u>	
Information Technology Equipment (0897)	500,000
Employee Morale Fund (0909)	658
<u>Convention and Event Services</u>	
Convention Center Hotel Tax Rebate Fund (0756)	9,739,400
<u>Court and Detention Services</u>	
Employee Morale Fund (0902)	207
Security Fund (0G88)	305,737
Technology Fund (0401)	814,347
<u>Equipment and Building Services</u>	
Fitness Center Fund (0323)	126,701

*******All prior increases raise the total of the General Fund to \$1,170,363,101.**

<u>Housing/Community Services</u>	
Alvin E. Moore Trust (0309)	18,942 [13,000]
Dallas Tomorrow Fund (0476)	4,996
Energy Emergency Assist Fund (0312)	260,000
West Dallas Multipurpose Trust (0T17)	4,334 [3,270]
<u>Judiciary</u>	
Juvenile Case Manager Fund (0396)	416,947 [223,521]
<u>Library</u>	
Kahn Fund (0208)	268,998
Meadows Foundation Fund (0734)	10,587
Parrill Estate Trust (0716)	6,489
<u>Office of Cultural Affairs</u>	
Gifts & Donations (0388)	13,084
<u>Office of Economic Development</u>	
City of Dallas Regional Center (0067)	813,594
Dallas Housing Finance Corporation (0068)	153,003
New Market Tax Credit (0065)	216,068
South Dallas/Fair Park Trust Fund (0351)	266,030
<u>Park and Recreation</u>	
Athletic Field Maintenance (0349)	451,830
Elm Fork Athletic Complex (0447)	100,000
Fair Park Improvement Fund (0448)	495,115
Fair Park Special Maintenance (0329)	185,081
Golf Improvement Trust (0332)	2,435,946
Grauwylers Memorial E. Trust (0331)	765
Junior Golf Program (0359)	3,081
Meadows-Fair Park Security Fund (0643)	64
Momentum Park Improvement (0T80)	144,228
Outdoor Programs (0469)	142,758
Park & Rec Beautification (0641)	813,793
Recreation Program (0341)	869,378
Southern Skates (0327)	236,531
PKR Program Fund Tracking (0395)	3,225,044 [1,801,965]
Vietnam Veterans Memorial Fund (0T82)	34,997
White Rock Endowment Fund (0354)	121,101
W.W. Samuell Park Trust (0330)	1,107,331
<u>Police</u>	
Confiscated Monies - Federal (0412)	3,062,743 [147,219]
Confiscated Monies - State (0411)	1,045,314
Law Enforcement Officer Standard Education (0S1N)	217,728 [103,610]
Various Police Task Forces (0T69)	626,618

<u>Street Services</u>	
Freeway Traffic Signals (0670)	325,000
TRUST FUNDS TOTAL	<u>\$29,584,568</u> [24,931,415]
GRANT AND TRUST FUNDS GRAND TOTAL	<u>\$29,721,593</u> [25,068,440]

<u>ENTERPRISE/INTERNAL SERVICE/OTHER FUNDS</u>	<u>PROPOSED</u> <u>2014-15</u>
Aviation	<u>90,944,784</u> [86,544,784]
Communication and Information Services:	
Information Technology	64,400,756
Radio Services	6,044,819
Convention and Event Services	<u>82,045,050</u> [77,345,050]
Employee Benefits	1,370,147
Equipment Services	54,431,524
Express Business Center	<u>4,856,661</u> [4,811,661]
Risk Management	2,525,243
Storm Water Drainage Management	53,598,761
Sustainable Development and Construction	26,838,534
Water Utilities	614,521,177
WRR - Municipal Radio	2,061,761
911 System Operations	<u>17,439,255</u> [17,239,255]
ENTERPRISE/INTERNAL SERVICE/ OTHER FUNDS TOTAL	<u>\$1,021,078,472</u> [1,011,733,472]

SECTION 2. That Section 3 of Ordinance No. 29474 (2014-2015 FY Operating Budget Appropriation Ordinance), passed by the city council on September 17, 2014, is amended by making adjustments to fund appropriations for fiscal year 2014-15 for maintenance and operation of various departments and activities, to read as follows:

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

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

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

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

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

(5) Transfer funds, not to exceed \$20,868,820, from the Convention Center Operating Fund 0080, Department CCT, Unit 7840, Object 3870 to the 2009 Convention Center Debt Service Fund 0980, Department CCT, Unit P505, Revenue Source 9219 for the payment of debt service on Series 2009 Revenue Refunding and Improvement Bonds for improvements to the Dallas Civic Center Convention Complex.

(6) Transfer funds, not to exceed \$4,169,788, from the General Fund 0001, Department BMS, Unit 1996, Object 3621 to the Liability Reserve Fund 0192, Department ORM, Unit 3890, Revenue Source 8525 for payment of small and large claims against the city.

(7) Transfer funds, not to exceed \$6,800,000, to the General Fund 0001, Department BMS, Unit 1995, Revenue Source 9201 from the Sports Arena Lease Fund 0A71, Department CCT, Unit 8851, Object 3690 to support general fund operations.

(8) Transfer funds, not to exceed \$21,725,000, from the Water Utilities Operating Fund 0100, Department DWU, Unit 7015, Object 3690 in the amounts not to exceed \$10,600,000 to the Public/Private Partnership Fund 0352, Department ECO, Unit P151, Revenue Source 8219 and \$11,125,000 to the General Fund 0001, Department BMS, Unit 1991, Revenue Source 9201, as payment in lieu of taxes by the water utilities department to support economic initiatives of the city.

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

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

(11) Transfer funds, not to exceed \$1,000,000, from the Express Business Center Fund 0199, Department POM, Unit 1232, Object 3690 to the General Fund 0001, Department BMS, Unit 1991, Revenue Source 9201 to rebate the General Fund.

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

SECTION 3. That Ordinance No. 29474 (2014-2015 FY Operating Budget Appropriation Ordinance), passed by the city council on September 17, 2014, is amended by adding a new Section 3A, to read as follows:

“SECTION 3A. That the city manager is authorized to transfer funds in an amount not to exceed \$3,000,000 from the General Fund unassigned fund balance, to the Street and Alley Improvement Fund 0715, Department STS, Revenue Source 9201 for street and alley improvements.”

SECTION 4. That the city manager is hereby authorized, upon written notice to the city controller, to transfer funds to make the adjustments to appropriations set forth in this ordinance.

SECTION 5. That it is the intent of the city council, by passage of this ordinance, to appropriate the funds for the city departments and activities. No office or position is created by the appropriation.

SECTION 6. That Ordinance No. 29474 will remain in full force and effect, save and except as amended by this ordinance.

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

APPROVED AS TO FORM:

WARREN M. S. ERNST, City Attorney

By _____
Assistant City Attorney

Passed _____

ORDINANCE NO. _____

An ordinance amending Ordinance No. 29475 (2014-2015 FY Capital Budget Appropriation Ordinance) to make certain adjustments to fund appropriations for fiscal year 2014-15 for public improvements to be financed from bond funds and other revenues of the City of Dallas and to authorize the city manager to implement those adjustments; providing a saving clause; and providing an effective date.

WHEREAS, on September 17, 2014, the city council passed Ordinance No. 29475, which adopted the capital budget appropriation ordinance for fiscal year 2014-2015; and

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

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

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

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

SECTION 1. That Section 2 of Ordinance No. 29475 (2014-2015 FY Capital Budget Appropriation Ordinance), passed by the city council on September 17, 2014, is amended by making adjustments to fund appropriations for fiscal year 2014-15 for public improvements to be financed from bond funds and other revenues of the City of Dallas, to read as follows:

“SECTION 2. (a) That the following amounts are hereby appropriated from the funds indicated for the projects listed in the FY 2014-15 Capital Budget:

CAPITAL FUNDS

From the City Animal Control Facilities Fund (1P46)	114,829
From the City Animal Control Facilities Fund (0P46)	7,562
From the Animal Control Facilities Improvement Fund (3R46)	33,900
From the Aviation Capital Construction Fund (0131)	<u>18,597,427</u> [13,597,427]
From the Capital Construction Fund (0671)	5,400,000
From the Capital Gifts and Donations Fund (0530)	1,305,545
From the Cedars Tax Increment Financing District Fund (0033)	508,181
From the City Center Tax Increment Financing District Fund (0035)	3,164,722
From the City Hall, City Service and Maintenance Facilities Fund (3T60)	1,559,333
From the Convention Center Capital Construction Fund (0082)	3,150,000

<u>From the Cultural Arts Facilities Fund (BT49)</u>	<u>30,000*</u>
<u>From the Cultural Arts Facilities Fund (5R49)</u>	<u>60,766*</u>
<u>From the Cultural Arts Facilities Fund (6R49)</u>	<u>35,244*</u>
<u>From the Cultural Arts Facilities Fund (9P49)</u>	<u>33,990*</u>
From the Cypress Waters Tax Increment Financing District Fund (0066)	600,876
From the Davis Garden Tax Increment Financing District Fund (0060)	438,126
From the Deep Ellum Tax Increment Financing District Fund (0056)	519,610
From the Design District Tax Increment Financing District Fund (0050)	2,221,631
From the Downtown Connection Tax Increment Financing District Fund (0044)	15,198,483
From the Economic Development and Housing Development Programs Fund (3U52)	12,000,000
From the Economic Development and Housing Development Programs Fund (3U53)	3,500,000
From the 2003 Equipment Acquisition Note Fund (0569)	1,355
From the 2004 Equipment Acquisition Note Fund (0587)	351,423
From the 2005 Equipment Acquisition Note Fund (0588)	38,598
From the 2006 Equipment Acquisition Note Fund (0595)	39,019

****An increase of \$160,000 was previously approved with Resolution No. 15-1247.***

From the 2007 Equipment Acquisition Note Fund (0598)	110,788
From the 2010 Equipment Acquisition Certificates of Obligation Fund (0613)	58,388
From the 2010 Equipment Acquisition Note Fund (0629)	241,600
From the Farmers Market Tax Increment Financing District Fund (0036)	995,025
From the Flood Protection and Storm Drainage Facilities Improvement Fund (3T23)	15,098,697
From the Flood Protection and Storm Drainage Facilities Improvement Fund (3U23)	1,886,800
From the Fort Worth Avenue Tax Increment Financing District Fund (0058)	324,936
From the General Capital Reserve Fund (0625)	5,400,000
From the Grand Park South Tax Increment Financing District Fund (0054)	30,931
From the Land Acquisition under the Land Bank Program for the Development of Low and Moderate Single Family Homes Fund (3T10)	150,000
From the Maple/Mockingbird Tax Increment Financing District Fund (0064)	1,096,737
From the Oak Cliff Gateway Tax Increment Financing District Fund (0034)	1,115,811
From the Park and Recreation Facilities Fund (3T00)	10,964,540
From the Public/Private Partnership Fund (0352)	10,600,000
From the Skillman Corridor Tax Increment Financing District Fund (0052)	1,791,846
From the Southwestern Medical Tax Increment Financing District Fund (0046)	713,358

From the Sports Arena Tax Increment Financing District Fund (0038)	3,730,828
From the Storm Water Drainage Management Capital Construction Fund (0063)	1,072,751
From the Street and Transportation Improvement Fund (3T22)	3,028,838
From the Street and Transportation Improvement Fund (3U22)	61,568,030
From the State-Thomas Tax Increment Financing District Fund (0032)	92,481
From the Transit Oriented Development Tax Increment Financing District Fund (0062)	1,199,543
From the Trinity River Corridor Project Fund (<u>A</u> [3]P14)	10,967,587
From the Vickery Meadow Tax Increment Financing District Fund (0048)	1,619,664
From the Wastewater Capital Construction Fund (0103)	24,809,000
From the Wastewater Capital Improvement Fund (2116)	13,351,000
From the Wastewater Capital Improvement Fund (3116)	84,984,000
From the Water and Wastewater Public Art Fund (0121)	233,000
From the Water Capital Construction Fund (0102)	31,322,000
From the Water Capital Improvement Fund (2115)	156,715,000
From the Water Capital Improvement Fund (3115)	15,350,000

From the 2015 Master Lease - Equipment Fund (ML15)	25,000,000
<u>From the 1998 General Obligation Bond Arbitrage Rebate Fund (8P99)</u>	<u>313</u>
<u>From the 2010 General Obligation Pension Bond Refunding Fund (0630)</u>	<u>31</u>
<u>From the 2010 General Obligation Bond Refunding Fund (0631)</u>	<u>293</u>
<u>From the 2013 General Obligation Bond Refunding Fund (0674)</u>	<u>245</u>
CAPITAL FUNDS TOTAL	<u>\$554,534,681</u> [549,373,799]

(b) That the following amounts are hereby appropriated from the funds indicated for payment of the FY 2014-15 Debt Service Budget:

DEBT SERVICE FUNDS

From the General Obligation Debt Service Fund (0981)	229,908,362
DEBT SERVICE FUNDS TOTAL	\$229,908,362

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

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

SECTION 2. That Section 4 of Ordinance No. 29475 (2014-2015 FY Capital Budget Appropriation Ordinance), passed by the city council on September 17, 2014, is amended by making adjustments to fund appropriations for fiscal year 2014-15 for public improvements to be financed from bond funds and other revenues of the City of Dallas, to read as follows:

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

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

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

(3) Transfer funds, not to exceed \$1,485,000, to the General Fund 0001, in the amounts of \$25,000 from the Cityplace Tax Increment Financing District Fund 0030; \$10,000 from State-Thomas Tax Increment Financing District Fund 0032; \$75,000 from the Cedars Tax Increment Financing District Fund 0033; \$60,000 from the Oak Cliff Gateway Tax Increment Financing District Fund 0034; \$140,000 from the City Center Tax Increment Financing District Fund 0035; \$100,000 from the Farmers Market Tax Increment Financing District Fund 0036; \$120,000 from the Sports Arena Tax Increment Financing District Fund 0038; \$225,000 from the Downtown Connection Tax Increment Financing District Fund 0044; \$50,000 from the Southwestern Medical Tax Increment Financing District Fund 0046; \$75,000 from the Vickery Meadow Tax Increment Financing District Fund 0048; \$75,000 from the Design District Tax Increment Financing District Fund 0050; \$75,000 from the Skillman Corridor Tax Increment Financing District Fund 0052; \$30,000 from the Grand Park South Tax Increment Financing District

Fund 0054; \$50,000 from the Deep Ellum Tax Increment Financing District Fund 0056; \$75,000 from the Fort Worth Avenue Tax Increment Financing District Fund 0058; \$100,000 from the Davis Garden Tax Increment Financing District Fund 0060; \$80,000 from the Transit-Oriented Development Tax Increment Financing District Fund 0062; \$50,000 from the Maple/Mockingbird Tax Increment Financing District Fund 0064; and \$70,000 from the Cypress Waters Tax Increment Financing District Fund 0066, for reimbursement of tax increment financing administration costs.

(4) Transfer funds, not to exceed, \$584,457 to the General Fund 0001, from the Trinity River Corridor Project Fund 6P14, for reimbursement as needed for engineering, project coordination, inspection, survey, and other activities associated with the implementation of the 1998 bond program.

(5) Transfer funds, not to exceed \$39,364,000 from the Water Utilities Operating Fund 0100, in the amounts of \$22,822,000 to the Water Capital Construction Fund 0102; \$16,309,000 to the Wastewater Capital Construction Fund 0103; and \$233,000 to the Water and Wastewater Public Art Fund 0121, for projects listed in the FY 2014-15 Capital Budget.

(6) Transfer funds, not to exceed \$765,469, to the General Obligation Debt Service Fund 0981 from the Storm Water Drainage Management Operating Fund 0061 for payment of the 2004 and 2005 Certificates of Obligation for compliance with the municipal separate sewer system (MS4) permit, and the 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2007A, 2008,

2010, and 2012 General Obligation Bonds for flood protection and storm drainage facilities.

(7) Transfer funds, not to exceed \$5,000,000, from the Storm Water Drainage Management Operating Fund 0061 to the Storm Water Drainage Management Capital Construction Fund 0063, for projects listed in the FY 2014-15 Capital Budget.

(8) Transfer funds, not to exceed \$2,494,850, to the General Obligation Debt Service Fund 0981 from the General Fund 0001 for payment of the 2010 Equipment Acquisition Notes and for payment of the 2003 General Obligation Bonds for flood protection and storm drainage facilities for the McCommas Bluff Landfill.

(9) Transfer funds, not to exceed \$5,400,000, to the Capital Construction Fund 0671 from the General Capital Reserve Fund 0625 for the purpose of partial reconstruction of major thoroughfares and for capital improvements, maintenance, and repair of city facilities.

(10) Transfer funds, not to exceed \$18,597,427 [~~13,597,427~~], from the Aviation Operating Fund 0130 to the Aviation Capital Construction fund 0131 for projects listed in the FY 2014-15 Capital Budget.

(11) Transfer funds, not to exceed \$1,493,276, to the General Obligation Debt Service Fund 0981 from the Convention Center Operating Fund 0080 for payment of 2008 Certificates of Obligation for the acquisition of land for the Convention Center Hotel Development Project.

(12) Transfer funds, not to exceed, \$219,110 to the General Obligation Debt Service Fund 0981 from the unspent balances of Arbitrage Rebate Funds 9P99, and 0N99.

(13) Transfer funds, not to exceed \$32,477,655.10, to the General Obligation Debt Service Fund 0981 from any general government, internal service, or enterprise fund incurring civilian payroll costs based on the pro-rata allocation of the actual civilian payroll costs incurred during fiscal year 2014-15 for payment of debt service on the Pension Obligation Bonds Series 600, 601, and 632.”

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

SECTION 4. That Ordinance No. 29475 will remain in full force and effect, save and except as amended by this ordinance.

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

APPROVED AS TO FORM:

WARREN M. S. ERNST, City Attorney

By _____
Assistant City Attorney

Passed _____