

Memorandum



CITY OF DALLAS

DATE May 8, 2017

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 FY 2016-17 Financial Forecast Report

On Monday, May 15, 2017, the Office of Financial Services will brief the Budget, Finance, & Audit Committee on the Financial Forecast Report. I have attached the briefing along with the monthly report for your review.

The Financial Forecast Report is based on information through March 2017 and covers six months of this fiscal year.

We forecast General Fund revenues will exceed expenses at the end of the fiscal year by \$15.9 million. Based on current forecasts, revenues will be \$8.1 million above budget and expenses will be \$7.8 million below budget.

Please let me know if you need additional information.

A handwritten signature in cursive script, appearing to read 'Elizabeth Reich'.

for M. Elizabeth Reich
Chief Financial Officer

c: T.C. Broadnax, City Manager
Larry Casto, City Attorney
Craig D. Kinton, City Auditor
Rosa A. Rios, City Secretary
Daniel F. Solis, Administrative Judge
Kimberly Bizzor Tolbert, Chief of Staff to the City Manager
Jill A. Jordan, P.E., Assistant City Manager

Joey Zapata, Assistant City Manager
Eric D. Campbell, Assistant City Manager
Majed A. Al-Ghafry, Assistant City Manager
Raquel Favela, Chief of Economic Development & Neighborhood Services
Jo M. (Jody) Puckett, P.E., Assistant City Manager (Interim)
Theresa O'Donnell, Chief of Resilience
Directors and Assistant Directors

FY 2016-17 Financial Forecast Report

(Information as of March 31, 2017)

**Budget, Finance, and Audit Committee
May 15, 2017**

**Jack Ireland, Director
Office of Financial Services
City of Dallas**



Purpose

- General Fund Forecast
 - Revenue & Expenditure Projections
 - Highlighted Areas
- Enterprise Fund Forecast
- Appendix – March Financial Forecast Report
- Next Steps





General Fund



General Fund as of March 31, 2017

(Dollars in Millions)

	Amended Budget	Year-to-Date Actual	Year-End Forecast	Difference (between Year-End Forecast & Amended Budget)	Difference as Percent of Budget
Revenues	\$1,230.6	\$857.1	\$1,238.7	\$8.1	0.66%
Expenses	\$1,230.6	\$541.3	\$1,222.8	(\$7.8)	(0.63%)
Net Excess	\$0	\$315.8	\$15.9	\$15.9	1.29%

- General Fund budget was amended/increased based on Council's approved use of contingency reserve funds
- Overall, forecast revenues exceed forecast expenses by \$15.9m

Property Tax

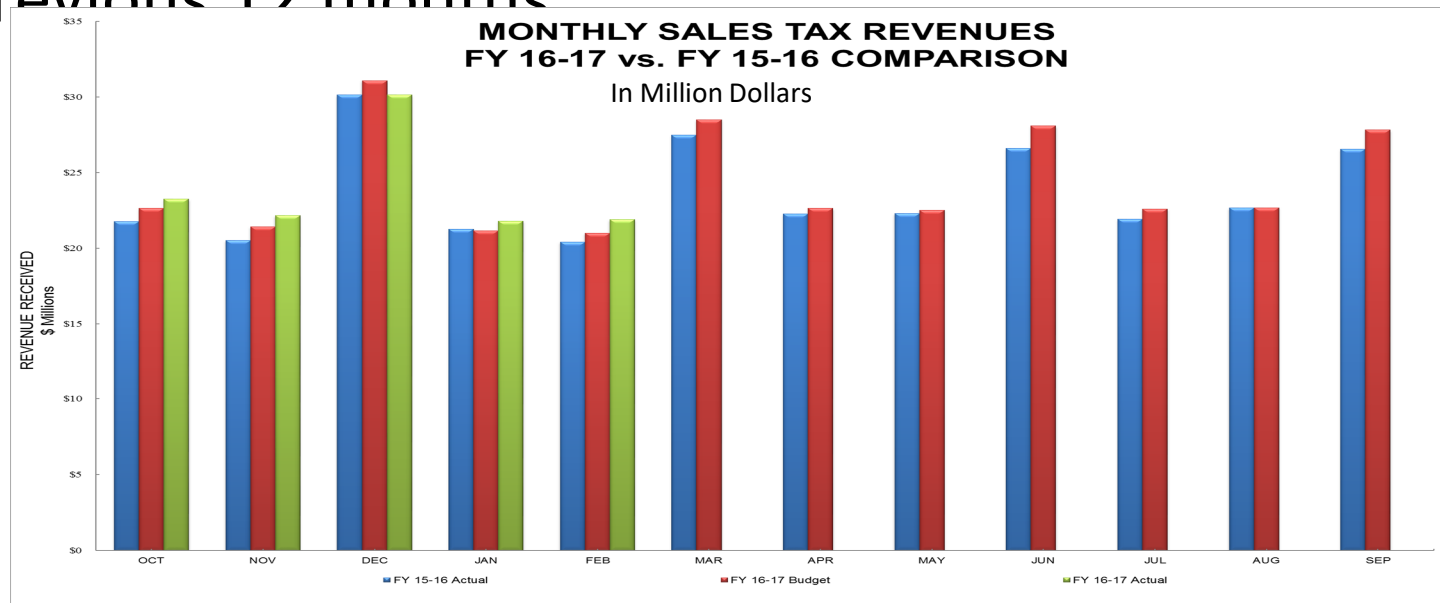
- Current year taxes are due by Jan 31 of each year
- YTD collections represent 99% of property tax budget

Months of FY17	Historical Distribution of Collections	FY17 Budget	FY 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	\$252.2
February	14.4%	\$87.9	\$120.1
March	1.2%	\$7.3	\$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	\$603.2



Sales Tax

- Revenues for FY17 are above budget by \$2m
- Most recent 12 months are 4.1% better than previous 12 months



Other General Fund Revenues

- Municipal Court revenues
 - Forecast to be \$1.6m below budget
 - Due to decrease in volume of citations being issued by Police Department
- Fire Department revenues
 - Fire watch fees (\$1.7m), Mobile Community Health Program fees (\$1.8m), and reimbursement from Parkland Hospital System for Biotel services (\$0.5m) are projected less than budget
 - Additional funding of \$8.2m is forecast to be received from the State for Ambulance Supplemental Payment Program

Highlighted Area: Police & Fire Pay – Complete

- 3-year Meet and Confer agreement approved by Council on 2/14/16 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 200
- 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	Mar Forecast
Number of Officers at 9/30/16	3,382	3,338	3,338
FY 17 Attrition	(220)	(350)	(360)
Hiring for FY17 Attrition	220	300	200
Hiring to Replace Prior Year Attrition	129		
Increase Number of Officers above Attrition	100		
Council Amendment (School Resource Officers)	2		
Total Hiring	451	300	200
Forecast Number of Officers at 9/30/17	3,613	3,288	3,178

Highlighted Area: Overtime

– In Progress

- Police Department overtime
 - DPD has projected to exceed overtime budget by \$13.9m
 - Overtime offset by \$24.3m salary savings

DPD	FY 17 Budget	FY 17 Estimate
Salaries - Civilian	\$28,139,410	\$25,027,028
Salaries - Uniform	\$265,045,200	\$243,898,993
<i>Overtime - Civilian</i>	\$0	\$2,781,762
<i>Overtime - Uniform</i>	\$16,133,037	\$27,274,405
Other	\$125,873,360	\$126,391,012
Total Personal Services	\$435,191,007	\$425,373,200

Highlighted Area: Fire Attrition – Not on Track

- DPD has forecast to be \$0.7m below budget:

- Salary savings from abnormal attrition
 - Normal attrition – 80
 - Forecast attrition – 190

Fire Sworn Strength	FY17 Budget	Mar Forecast
Number of Officers at 9/30/16	1,902	
FY 17 Attrition	(80)	(190)
Hiring to Replace Prior Year Attrition	104	104
Total Hiring	104	104
Forecast Number of Officers at 9/30/17	1,926	1,816

- 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



Highlighted Area: Overtime

– In Progress

- Fire-Rescue Department overtime
 - DFR has projected to exceed overtime budget by \$3.1m
 - Overtime offset by \$4.3m salary savings

DFR	FY 17 Budget	FY 17 Estimate
Salaries - Civilian	\$5,681,644	\$5,494,668
Salaries - Uniform	\$156,640,163	\$152,482,514
<i>Overtime - Civilian</i>	<i>\$118,265</i>	<i>\$389,036</i>
<i>Overtime - Uniform</i>	<i>\$7,262,583</i>	<i>\$10,123,377</i>
Other	\$67,351,750	\$67,389,868
Total Personal Services	\$237,054,405	\$235,879,463

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
- Options to replace 2017 bond funds by reallocating or appropriating other funds:
 - \$13m – General Fund surplus forecast for current year
 - \$7m – Unappropriated interest from bond funds
 - Continue to identify additional funds

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
 - 486 surgeries completed to date (as of March 31, 2017)
 - 1,600 surgeries estimated for remainder of fiscal year
- Planning stage for free spay/neuter surgeries for owned animals
- Pending agreement with SPCA of Texas and Operation Kindness for a combined 3,000 animals pulled from shelter annually



Highlighted Area: Dallas Animal Services – On Track

- 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
 - 78% live release rate (Oct-Mar 2017)
 - 20% increase field intake of loose animals (Oct-Mar 2017 compared to Oct-Mar 2016)
 - 122% increase of enforcement/citations (Oct-Mar 2017 compared to Oct-Mar 2016)



Highlighted Area: Homeless Initiatives – On Track

- FY17 budget includes \$1m additional funding
- Bid closed 4/20/17 for panhandling initiative
- Cleaned and secured Haskell encampment site; cleaning scheduled for Harwood and 2nd Avenue
- 3 properties identified to accept vouchers for homeless clients; City Council has approved 1 property
- Working on partnership with Texas Department of Public Safety Driver License Division to assist with obtaining IDs
- 3 caseworkers hired providing street outreach services and housing navigation
- Homeless Management Information Systems migration to Pieces IRIS occurring 5/1/17 with staff training ongoing



Highlighted Area: Fair Park Public Private Partnership – *In Progress*

- FY17 budget anticipated transferring operation to non-profit entity in Jan 2017
- City will now continue operation of park throughout FY17
 - Enhanced year-round programming
 - Major maintenance of facilities
- On 4/12/17, City Council authorized service contract with C.H. Johnson Consulting, Inc. to assist with development of RFP for management and operations of Fair Park

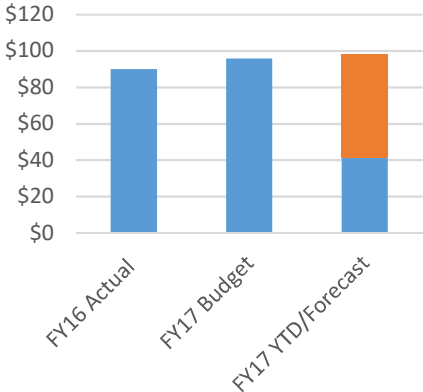


Enterprise Funds



Enterprise Funds

Sanitation Services Expenditures
Dollars in Millions



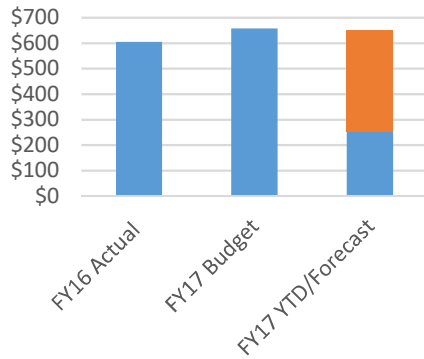
Forecast to be \$2m over budget offset by \$6.6m increased revenue

Convention Center Expenditures
Dollars in Millions



Forecast to be \$2.5m over budget offset by \$2.5m increased revenue

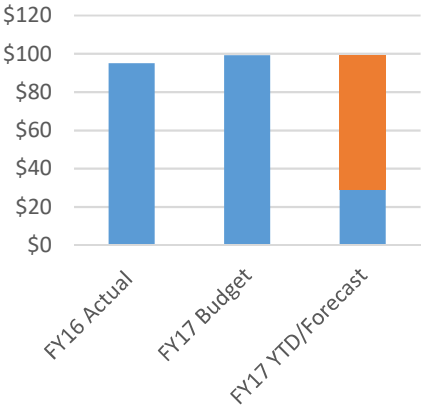
Water Utilities Expenditures
Dollars in Millions



Forecast to be \$7.9m under budget

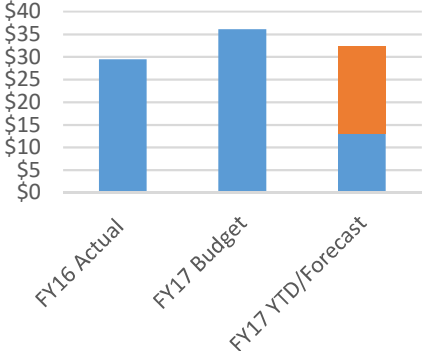
Enterprise Funds

Aviation Expenditures
Dollars in Millions



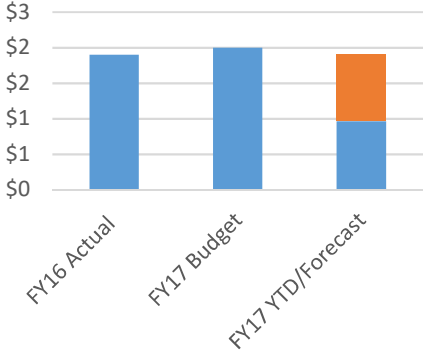
Forecast to be \$11K under budget

Sustainable Development Expenditures
Dollars in Millions



Forecast to be \$3.7m under budget

Municipal Radio Expenditures
Dollars in Millions



Forecast to be \$85K under budget

Next Steps

- Seek council approval in May/June on budget adjustments to fund additional street and alley improvements
 - \$13m – General Fund surplus forecast for current year
 - \$7m – Unappropriated interest from bond funds
- Continue to identify additional funds for street and alley improvements to replace 2017 bond funds
- Continue to closely monitor revenues and expenditures
- Provide BFA committee 3rd quarter update in August including any additional appropriation adjustments
- Seek council approval of final appropriation adjustments for FY17 in August



FY 2016-17 Financial Forecast Report

(Information as of March 31, 2017)

**Budget, Finance, and Audit Committee
May 15, 2017**

**Jack Ireland, Director
Office of Financial Services
City of Dallas**





Appendix: March Financial Forecast Report





FY 2016-17

Financial Forecast Report

Information as of March 31, 2017



GENERAL FUND

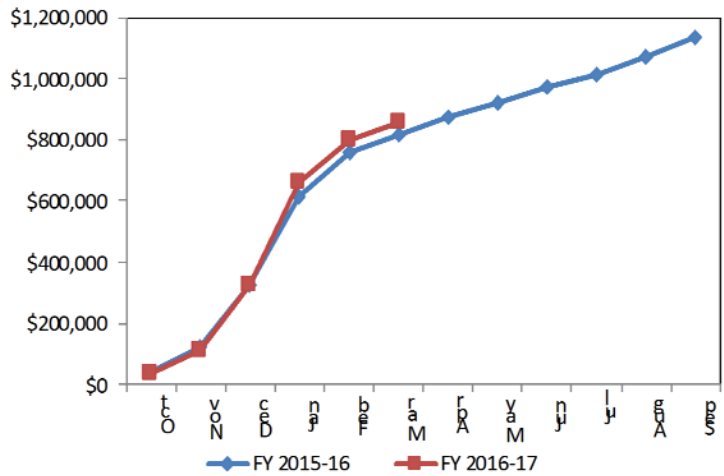
As of March 31, 2017
(000s)

ITEM	AMENDED BUDGET¹	YEAR TO DATE	YEAR-END FORECAST	BUDGET VS FORECAST VARIANCE
Revenues	\$1,230,598	\$857,118	\$1,238,683	\$8,085
Expenditures	1,230,598	541,282	1,222,798	(7,800)
Net Excess of Revenues Over Expenditures/Transfers	\$0	\$315,835	\$15,885	\$15,885

GENERAL FUND REVENUES

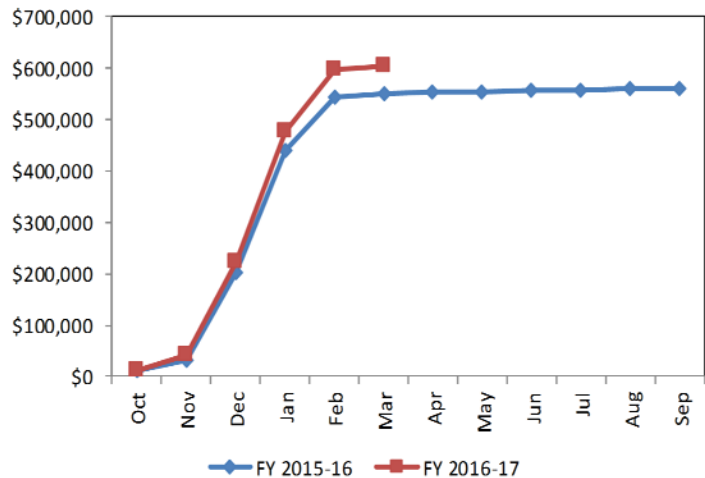
ALL SOURCES

	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	336,924	47,928
Feb	147,975	139,749	(8,226)
Mar	53,193	57,692	4,499
Apr	58,776		
May	49,762		
Jun	47,660		
Jul	45,379		
Aug	56,960		
Sep	62,480		
Total	\$1,134,380	\$857,118	\$43,753



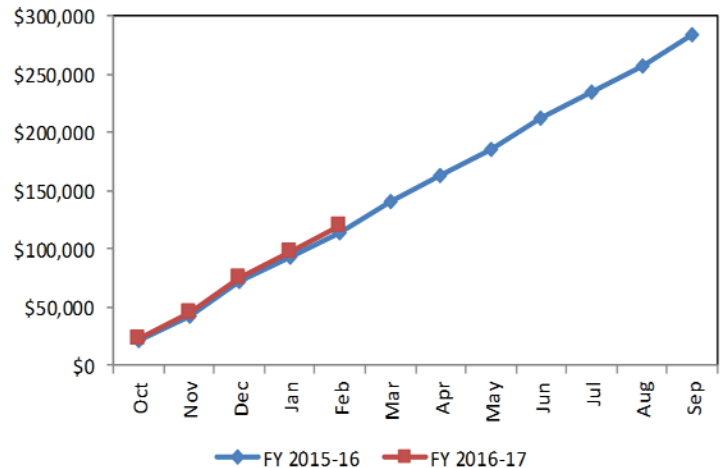
PROPERTY TAX

	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	252,156	14,883
Feb	104,025	120,141	16,116
Mar	7,675	7,304	(371)
Apr	2,364		
May	1,593		
Jun	2,523		
Jul	858		
Aug	852		
Sep	891		
Total	\$559,978	\$603,229	\$52,332



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	30,146	9
Jan	21,258	21,810	552
Feb	20,418	21,899	1,480
Mar	27,482		
Apr	22,265		
May	22,311		
Jun	26,609		
Jul	21,921		
Aug	22,670		
Sep	26,554		
Total	\$283,918	\$119,278	\$5,172



GENERAL FUND REVENUES

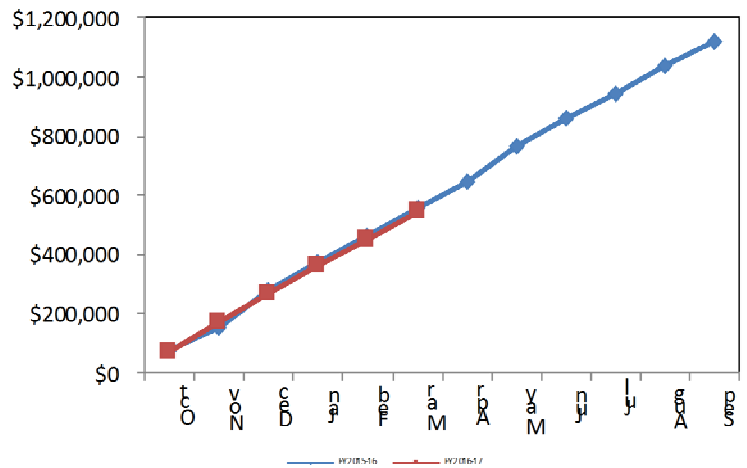
As of March 31, 2017
(000s)

	AMENDED BUDGET¹	REVENUES YEAR TO DATE	YEAR-END FORECAST	BUDGET VS FORECAST VARIANCE
TAXES				
Ad Valorem Tax ²	\$610,219	\$603,229	\$611,900	\$1,681
Sales Tax ³	292,189	119,278	294,146	1,957
TOTAL TAXES	902,408	722,507	906,046	3,638
FRANCHISE REVENUES				
Oncor Electric ⁴	51,078	28,417	52,108	1,030
AT&T	9,594	5,198	9,594	0
Atmos Energy ⁵	17,157	6,422	16,157	(1,000)
Time Warner Cable	6,210	3,304	6,210	0
Other	29,737	13,785	30,373	636
TOTAL FRANCHISE REVENUES	113,775	57,126	114,441	667
LICENSES AND PERMITS	4,891	3,175	4,891	0
INTEREST EARNED⁶	1,316	1,866	2,783	1,467
INTERGOVERNMENTAL⁷	8,501	738	9,118	618
FINES AND FORFEITURES				
Municipal Court ⁸	18,701	9,125	17,075	(1,626)
Vehicle Towing & Storage ⁹	7,146	3,816	7,640	494
Parking Fines	5,022	1,824	5,022	0
Red Light Camera Fines	7,460	0	7,460	0
Public Library ¹⁰	431	90	275	(156)
TOTAL FINES	38,760	14,855	37,472	(1,288)
CHARGES FOR SERVICE				
Parks	10,522	4,530	10,755	233
Emergency Ambulance ¹¹	32,091	9,552	40,332	8,241
Security Alarm	4,380	2,041	4,295	(85)
Street Lighting	648	336	648	0
Vital Statistics	1,600	878	1,616	16
Other ¹²	28,311	11,608	23,042	(5,269)
TOTAL CHARGES	77,552	28,946	80,688	3,136
INTERFUND REVENUE	75,782	24,056	75,549	(232)
MISCELLANEOUS	7,616	3,850	7,694	79
TOTAL REVENUES	\$1,230,598	\$857,118	\$1,238,683	\$8,085

GENERAL FUND EXPENDITURES

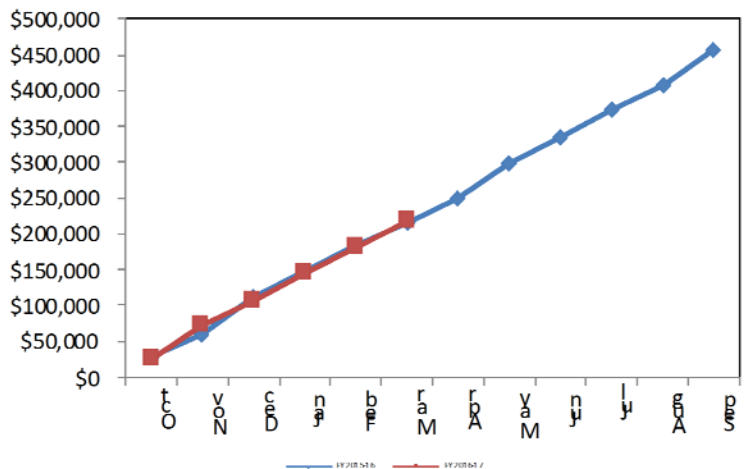
ALL EXPENSES

	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	94,625	(2,696)
Feb	84,683	87,016	2,333
Mar	95,576	92,076	(3,500)
Apr	86,104		
May	126,118		
Jun	90,989		
Jul	82,900		
Aug	93,679		
Sep	85,148		
Total	\$1,120,778	\$541,282	(\$14,558)



POLICE

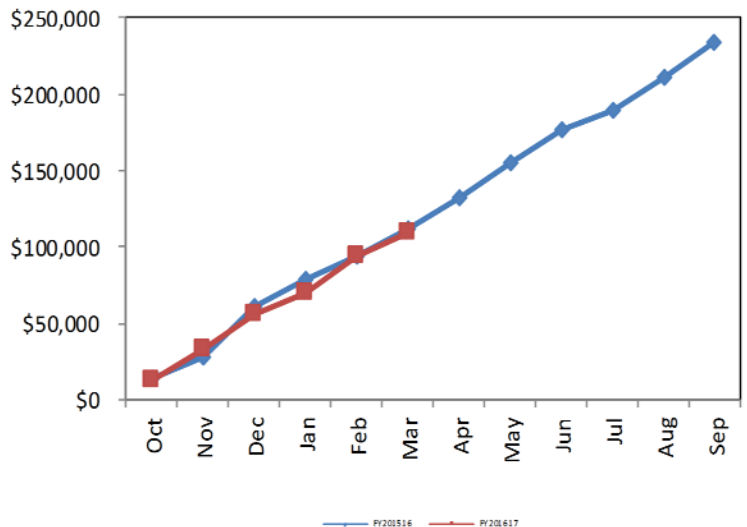
	FY 2015-16	FY 2016-17	Variance
Oct	\$28,488	\$25,289	(\$3,199)
Nov	31,370	46,089	14,719
Dec	52,490	35,634	(16,856)
Jan	35,550	37,304	1,754
Feb	37,126	36,295	(831)
Mar	30,058	37,745	7,687
Apr	34,931		
May	48,649		
Jun	37,058		
Jul	38,075		
Aug	32,689		
Sep	49,363		



Total	\$455,847	\$218,357	\$3,275
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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	13,952	(3,595)
Feb	16,128	23,830	7,702
Mar	18,076	15,740	(2,336)
Apr	19,295		
May	23,154		
Jun	21,372		
Jul	13,779		
Aug	21,006		
Sep	23,230		



Total	\$234,154	\$109,859	(\$2,459)
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GENERAL FUND EXPENDITURES

As of March 31, 2017
(000s)

DEPARTMENT	AMENDED BUDGET ¹	EXPENDITURES YEAR TO DATE	YEAR-END FORECAST	BUDGET VS FORECAST VARIANCE
Building Services	\$25,312	\$13,091	\$25,312	\$0
Business Dev/Procurement Svcs	3,041	1,406	3,037	(3)
City Attorney's Office	16,762	7,717	16,762	0
City Auditor's Office	3,194	1,340	3,071	(123)
City Controller's Office	5,441	2,369	5,393	(48)
City Manager's Office	2,310	1,542	2,310	0
City Secretary's Office	2,029	881	2,029	(0)
Civil Service	2,887	1,127	2,893	6
Code Compliance	42,386	20,497	42,386	0
Court Services	11,976	5,823	11,973	(2)
Elections ¹³	1,401	864	1,902	502
Fire ¹⁴	254,603	109,859	253,939	(664)
Housing	14,403	9,134	14,403	(0)
Human Resources	5,220	2,432	5,132	(88)
Independent Audit	865	-	865	0
Jail Contract - Lew Sterret	7,813	3,255	7,813	0
Judiciary	3,296	1,663	3,264	(31)
Library	29,984	14,122	29,984	0
Management Services	10,235	4,933	10,035	(200)
Mayor and Council	4,465	2,125	4,524	58
Mobility and Street Services	84,577	45,179	84,546	(31)
Mobility and Street Services-Street Lighting	16,956	7,974	16,945	(11)
Non-Departmental ¹⁵	70,412	3,360	66,101	(4,312)
Office of Cultural Affairs	19,605	12,968	19,605	0
Office of Economic Development	2,575	2,110	2,575	0
Office of Financial Services	2,957	1,175	2,957	0
Park and Recreation	94,673	43,198	94,673	0
Planning & Urban Design	3,029	1,167	3,054	26
Police ¹⁶	478,004	218,357	475,146	(2,858)
Sustainable Dev/Construction	1,386	1,287	1,367	(19)
Trinity Watershed Management	1,318	328	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 ¹⁷	1,554	0	1,554	0
TOTAL EXPENDITURES	\$1,230,598	\$541,282	\$1,222,798	(\$7,800)

PROPRIETARY FUNDS

As of March 31, 2017

(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	12,367	26,352	(791)
Terminal Concessions	25,416	11,137	25,403	(12)
Landing Fees	17,784	9,156	17,784	(0)
Rental on Airport - Terminal	14,789	6,844	14,789	0
Rental on Airport - Field	8,586	3,859	8,586	(0)
Fuel Flow Fees	1,225	548	1,225	(0)
All Remaining Revenues	3,230	2,719	4,725	1,495
TOTAL REVENUES	98,174	46,630	98,865	692
TOTAL EXPENDITURES	99,188	29,244	99,177	(11)
ENDING FUND BALANCE	\$8,893	\$ -	\$9,596	\$703
CONVENTION AND EVENT SERVICES				
BEGINNING FUND BALANCE	\$29,150	\$ -	\$29,150	\$ -
REVENUES:				
Hotel Occupancy Tax	58,856	19,391	58,532	(325)
Alcoholic Beverage Tax	12,445	3,140	12,528	82
Operating Revenues	25,002	14,195	27,765	2,763
Office of Special Events	100	59	106	7
TOTAL REVENUES¹⁸	96,403	36,786	98,931	2,528
TOTAL EXPENDITURES¹⁸	96,403	37,896	98,931	2,528
ENDING FUND BALANCE	\$29,150	\$ -	\$29,150	\$0

PROPRIETARY FUNDS

As of March 31, 2017
(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	11,170	19,603	363
Certificate of Occupancy	1,412	586	1,412	0
Plan Review	3,749	2,351	3,870	121
Registration/License	1,028	576	1,028	0
Special Plats	887	553	887	0
Private Development	1,010	726	1,156	146
Zoning	1,184	581	1,184	0
Interest Earnings	117	238	155	38
All Remaining Revenues	1,477	927	1,477	0
TOTAL REVENUES	30,103	17,708	30,772	668
TOTAL EXPENDITURES¹⁹	36,090	13,036	32,343	(3,747)
ENDING FUND BALANCE	\$30,869	\$ -	\$35,285	\$4,416
MUNICIPAL RADIO				
BEGINNING FUND BALANCE	\$1,288	\$ -	\$1,288	\$ -
REVENUES:				
Local and National Sales	1,980	875	2,000	20
All Remaining Revenues	75	4	15	(60)
TOTAL REVENUES	2,055	879	2,015	(40)
TOTAL EXPENDITURES	2,032	964	1,948	(85)
ENDING FUND BALANCE	\$1,310	\$ -	\$1,355	\$44

PROPRIETARY FUNDS

As of March 31, 2017

(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	130,695	293,119	(1,308)
Treated Water - Wholesale	84,700	40,497	83,761	(939)
Wastewater - Retail	236,075	110,844	230,959	(5,116)
Wastewater - Wholesale	10,554	4,911	10,074	(479)
All Remaining Revenues	31,708	15,088	31,695	(13)
TOTAL REVENUES	657,465	302,034	649,609	(7,856)
TOTAL EXPENDITURES	657,465	252,098	649,609	(7,856)
ENDING FUND BALANCE	\$87,038	\$ -	\$87,038	\$0
COMMUNICATION & INFORMATION SERVICES				
BEGINNING FUND BALANCE	\$11,178	\$ -	\$11,178	\$ -
REVENUES:				
Interdepartmental Charges	58,330	18,906	58,330	0
Telephones Leased	7,723	1,519	7,723	0
Circuits	1,449	0	1,449	0
Desktop Services	0	2	2	2
Interest	150	79	159	20
Equipment Rental	5,002	141	5,002	0
Miscellaneous	171	64	171	1
TOTAL REVENUES	72,825	20,711	72,836	11
TOTAL EXPENDITURES	74,838	40,353	73,371	(1,467)
ENDING FUND BALANCE	\$9,165	\$ -	\$10,642	\$1,478

PROPRIETARY FUNDS

As of March 31, 2017

(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	14,874	34,657	1,116
Fuel	16,482	5,885	16,482	0
Auto Auction/Non-Taxable	418	267	418	0
Miscellaneous Revenue	391	444	855	464
Interest and Other	5	0	0	(5)
TOTAL REVENUES	50,837	21,470	52,411	1,574
TOTAL EXPENDITURES	50,837	21,995	51,553	716
ENDING FUND BALANCE	\$4,450	\$ -	\$5,308	\$858
 EXPRESS BUSINESS CENTER				
BEGINNING FUND BALANCE	\$1,631	\$ -	\$1,631	\$ -
REVENUES:				
Postage Sales	2,703	1,157	2,703	0
All Other Revenues	1,278	846	1,278	0
TOTAL REVENUES	3,981	2,003	3,981	0
TOTAL EXPENDITURES	3,780	1,724	3,779	(1)
ENDING FUND BALANCE	\$1,833	\$ -	\$1,834	\$1

PROPRIETARY FUNDS

As of March 31, 2017
(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	38,209	73,968	1,465
Cost Plus Bulk/Brush	122	61	126	5
Sale of Recyclables	695	695	1,026	331
City Facility Collection	737	382	764	28
Landfill Revenue	21,890	14,687	26,654	4,764
TOTAL REVENUES²⁰	95,946	54,034	102,538	6,592
TOTAL EXPENDITURES²⁰	95,946	41,073	97,941	1,995
ENDING FUND BALANCE	\$14,681	\$ -	\$19,279	\$4,598

OTHER FUNDS

As of March 31, 2017
(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	2,926	6,332	(42)
9-1-1 Service Receipts - Wireline	6,450	3,099	6,281	(169)
Interest and Other	48	53	109	60
TOTAL REVENUES	12,873	6,078	12,722	(151)
TOTAL EXPENDITURES	16,389	2,181	16,357	(31)
ENDING FUND BALANCE	\$1,978	\$ -	\$1,859	(\$120)
 STORM DRAINAGE MANAGEMENT				
BEGINNING FUND BALANCE	\$6,754	\$ -	\$6,754	\$ -
REVENUES:				
Storm Water Fees	50,856	24,404	50,856	-
Interest and Other	81	76	81	0
TOTAL REVENUES	50,937	24,481	50,937	0
TOTAL EXPENDITURES	53,008	15,590	52,989	(18)
ENDING FUND BALANCE	\$4,683	\$ -	\$4,701	\$18

OTHER FUNDS

As of March 31, 2017
(000s)

DEPARTMENT	BUDGET	YEAR TO DATE	YEAR-END FORECAST	BUDGET VS FORECAST VARIANCE
EMPLOYEE BENEFITS				
BENEFITS ADMINISTRATION				
TOTAL EXPENDITURES	\$998	\$352	\$998	\$0
WELLNESS PROGRAM				
TOTAL EXPENDITURES	\$349	\$76	\$281	(\$69)
RISK MANAGEMENT				
TOTAL EXPENDITURES	\$2,630	\$1,410	\$2,641	\$11
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 January 2017				(422)
Paid February 2017				(343)
Paid March 2017				(424)
Balance as of March 31, 2017				10,511

DEBT SERVICE FUND

As of March 31, 2017
(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	239,638	243,113	625
Interest/Transfers/Other	19,799	665	19,799	0
TOTAL REVENUES	262,287	240,303	262,912	625
TOTAL EXPENDITURES	261,865	209,698	261,865	0
ENDING FUND BALANCE	\$10,657	\$ -	\$11,282	\$625

NOTES

(Dollars in 000s)

1. The General Fund budget was amended/increased based on Council's approved use of contingency reserve funds:
 - Increased by \$500 on February 22, 2017 by CR# 17-0438 for additional legal services necessary to continue representing four Dallas City Councilmembers with regard to the Dallas Police and Fire Pension System; and
 - Increased by \$759 on March 22, 2017 by CR# 17-0483 for actuarial services related to the Dallas Police and Fire Pension System.
2. Ad Valorem tax revenues are forecast to be \$1,681 over budget based on current year property tax receipts trending above average.
3. Sales tax revenues are forecast to be \$1,957 over budget based on current sales tax receipts. Sales tax receipts have increased by 4.1 percent over the most recent 12 months.
4. Oncor Electric revenues are forecast to be \$1,030 over budget based on current receipts.
5. 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.
6. Interest earned revenues are forecast to be \$1,467 above budget due to an increase in the market interest rate.
7. Intergovernmental revenues are projected to be \$618 above budget primarily due to a refund check received from the Dallas County Elections Department and a Dallas Fire Rescue deployment reimbursement received from the State.
8. Municipal Court revenues are forecast to be \$1,626 below budget primarily as a result of a decrease in the volume of citations being issued.
9. Vehicle Towing and Storage fines are forecast to be \$494 over budget due to an increase in tows as well as vehicles staying on the auto pound property longer than anticipated.
10. Public Library revenues are projected to be \$156 below budget due to implementation of automatic renewal on materials that have been checked out at library locations and 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.
11. Emergency Ambulance revenues are projected to be \$8,241 over budget due to an anticipated increase in the reimbursement from the State based on the recent cost report.

NOTES

(Dollars in 000s)

12. Other Charges for Services is projected to be \$5,269 below budget primarily due to the reduction of fire watch fees, contract delays for the Mobile Community Health Program and a change in the interlocal agreement with Parkland Health System for Biotel services whereby government entities that would formerly reimburse the City for Biotel services now contract directly with Parkland.

13. Elections expenditures are forecast to be \$502 above budget due to an increase in costs associated with several jurisdictions withdrawing from the May Joint Election.

14. Fire Department expenditures are forecast to be \$664 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.

15. Non-Departmental expenditures are forecast to be \$4,312 below budget primarily due to savings in the master lease program.

16. Police Department expenditures are forecast to be \$2,858 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, the Police Department planned to hire 451 officers this year, however, that proved to be extremely difficult so the revised plan includes 200 new hires.

17. Salary and Benefit Reserve funds were allocated to City Attorney's Office (\$102) and City Manager's Office (\$344) to offset vacation/sick termination payments.

18. Convention and Event Services is projected to be \$2,528 above budget in revenues and expenditures due to large catered events that exceeded the contractual minimum guarantees.

19. Sustainable Development and Construction is projected to be \$3,747 below budget due to vacancies and technology enhancements deferred to FY 2017-18.

20. Sanitation Services revenues are projected to be \$6,592 above budget due to an increase in cash customers at the landfill. Expenses are projected to be \$1,995 above budget due to increase in landfill activity.