

CITY COUNCIL FY 2012-13 BUDGET AMENDMENTS

Operating Budget Amendments

General Fund Expenditure Adjustments:

\$211,000	PKR	Expand pool operations at 5 pools from 2 days per week to 5 days per week
\$50,000	OCA	Cultural Services Contracts - operating and project support to arts/cultural organizations
\$48,440	OCA	Cultural Services Contracts - Dallas Summer Musicals
\$10,000	OCA	Cultural Services Contracts - African American Museum
<u>\$10,000</u>	ECO	Voluntary Income Tax Assistance (VITA) Program
\$329,440		

General Fund Revenue Adjustments:

<u>\$329,440</u>	Electricity Franchise Fees
\$329,440	



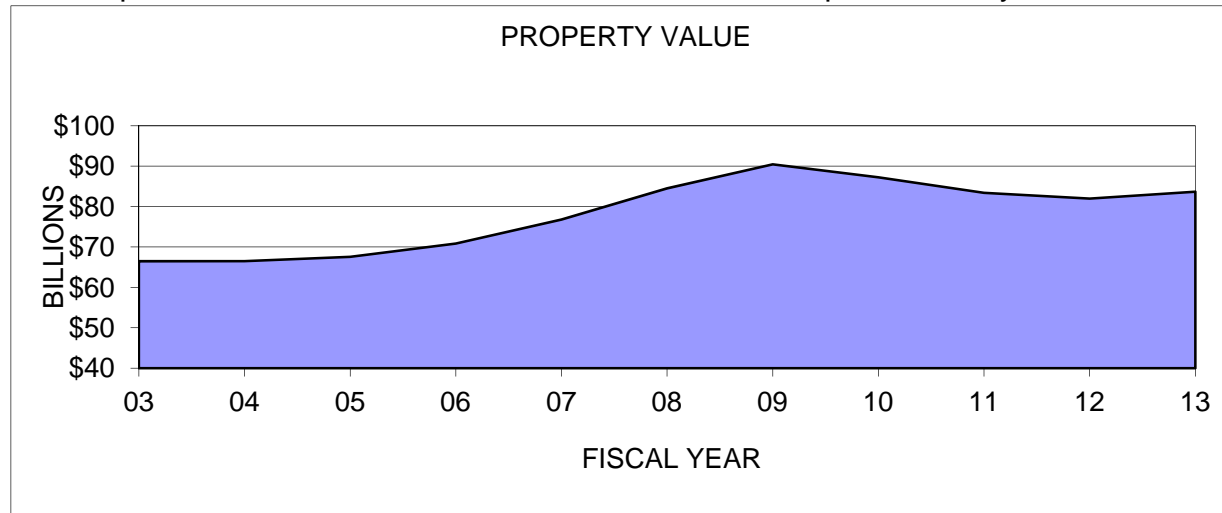
MAJOR REVENUE SOURCES

GENERAL FUND MAJOR REVENUE SOURCES

The revenue sources described in this section account for \$902,270,875 of the City's total General Fund operating revenues and \$210,058,159 of the Tax Supported Debt Service revenues.

PROPERTY TAXES

Property (ad valorem) taxes attach as an enforceable lien on property as of each January 1st. The City's property tax is levied each September on the assessed value listed as of the prior January 1st for all real property and income-producing personal



property located in the City. Assessed values are established by the four Counties in which the City of Dallas is located, 100% of the estimated market value and certified by the Appraisal Review Board. The assessed taxable value for the tax roll as of January 1, 2012 (upon which the FY 2012-13 levy is based) is \$83,681,721,883. The 2012 tax roll is 2.06% more than the 2011 tax roll.

The City is permitted by Article XI, Section 5 of the State of Texas

Constitution to levy taxes up to \$2.50 per \$100 of assessed valuation for general governmental services including the payment of principal and interest on general obligation long-term debt. The tax rate for the year ending September 30, 2013 is 79.70¢ per \$100 of which 54.39¢ is allocated for general government operations and maintenance and 25.31¢ is allocated for general obligation debt service payments.

Taxes are due January 31st following the September levy and are considered delinquent after January 31st of each year. Based upon historical collection trends, current tax collections for the year ending September 30, 2013 are estimated to be 97.43% of levy and will generate \$443,447,662 in General Fund revenues and \$206,355,218 in Debt Service revenues for a total of \$649,802,880 in revenues. Prior year taxes, penalties, and interest are expected to produce an additional \$11,349,558 in revenues.

MAJOR REVENUE SOURCES

AMBULANCE REVENUES

The Dallas Fire Department provides emergency ambulance services within the boundaries of the City of Dallas and the City of Cockrell Hill to any person requesting aid. The emergency medical staff transports the individual or individuals to a hospital providing emergency aid for a transport charge plus itemized charges. The charge is \$800 for residents and \$900 for non-city residents, and \$125 for treatment/non-transport services.

The billing and collection of ambulance fees is provided by an outside agency through a contract with the City of Dallas. To estimate the FY 2012-13 revenue, historical information is used to project the gross amount billed, and a projected collection rate is applied to this amount.

SANITATION SERVICES REVENUE

Sanitation Services Revenue is collected to match the cost of providing garbage collection, brush and bulky collection, and recyclables collection services for residential customers and a few small commercial customers. This revenue is based on fees, which are collected through the monthly utility bills issued by Dallas Water Utilities. The FY 2012-13 estimated revenue is determined by multiplying the current residential rate of \$20.25 per month (no change from FY 2011-12) by the projected number of residential customers, plus estimates for fees for “pack out” service, commercial customers’ fees, and fees for collection of dead animals from vets and pet rescue shelters. The Sanitation rate is directly supported by revenues from the residential recycling program – which is estimated to decrease by 6% from the FY 2011-12 recycling revenue budget. In addition, an allowance of 1.25% is assumed for uncollectible accounts.

PRIVATE DISPOSAL REVENUE

Private Disposal Revenue is collected primarily at the McCommas Bluff Landfill from private (commercial) waste haulers for the privilege of disposing of solid waste at the site. The rate at the McCommas Bluff Landfill stays unchanged at \$21.50 per ton in FY 2012-13. The Bachman Transfer Station rate remains unchanged at \$47 per ton. City of Dallas residents hauling their own household and yard wastes are exempt from the fees. Commercial haulers may also elect to enter into a disposal contract with the City, allowing for a discount from the posted rate in exchange for a guaranteed minimum amount of waste disposal over a specific time period. The FY 2012-13 figure is determined by projecting an estimate for commercial waste tons to be delivered to the landfill at the solid waste disposal fee, with consideration for waste tonnage under disposal contracts continuing into FY 2012-13.

MAJOR REVENUE SOURCES

FRANCHISE FEE REVENUE

The City of Dallas maintains non-exclusive franchise agreements with utilities and other service providers that use the City's right-of-ways to provide services to the public. These franchise ordinances provide for compensation to the City in the form of franchise fees. These fees are in lieu of all other fees and charges related to the use of the right-of-ways. They are in addition to sales and ad valorem taxes.

Generally, franchise fees are calculated based on a percentage of the companies' gross receipts as a result of doing business in Dallas. Cable TV providers such as Time Warner, AT&T and Verizon, pay a fee equal to 5% of gross receipts, paid quarterly, 45 days after the end of the period covered. Franchise fees for Atmos Energy are 5% of their gross receipts, paid quarterly, by wire transfer. Projections for FY 2012-13 revenues for cable are based on historical data trended forward using regression analysis. Franchise fees for TXU Electric are based on a fee per kilowatt hour consumed and are projected for FY 2012-13 using historical data, trended forward by statistical analysis techniques and normalized for weather.

Certificated telecommunications providers no longer pay franchise fees to the City. Pursuant to Local Government Code 283 telecommunications providers must compensate the City for use of the right-of-way on a per access line basis. These fees are to be paid to the City 45 days after the end of each calendar quarter. It is anticipated that these municipal fees for all telecommunications providers in the City will total \$28,341,232 for FY 2012-13.

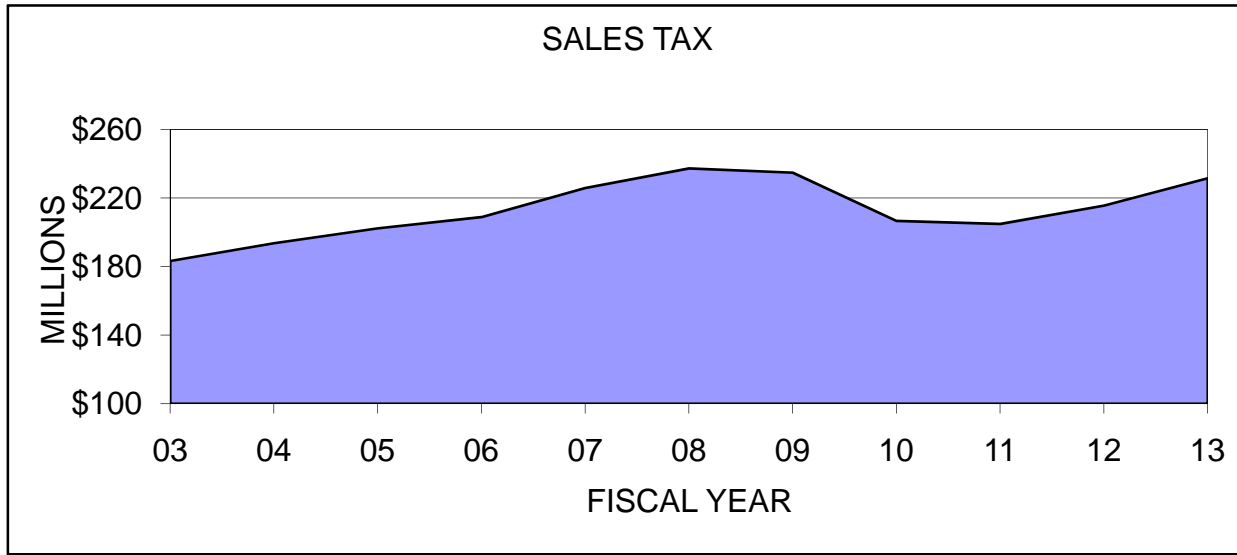
MUNICIPAL COURT REVENUES

Court and Detention Services collects fines and fees on Class C Misdemeanor citations, including moving/non-moving traffic violations and State law/City ordinance violations. Revenues are collected at cashier windows, by mail-in payments and through express mail depositories. Delinquent accounts are forwarded to a collection agency for additional collection efforts. The methodology used to project revenues is a combination of straight lining actuals, historical analysis and multi-year averaging.

MAJOR REVENUE SOURCES

SALES TAX

The sales tax rate in the City of Dallas is 8.25% of taxable goods or services sold within the City limits. The tax is collected by the retriever at the point of sale and forwarded to the State Comptroller's Office on a monthly or quarterly basis. Of the 8.25% collected, the state retains 6.25% and distributes 1% to the City of Dallas and 1% to the Dallas Area Rapid Transit transportation authority.



As illustrated in the accompanying graph, sales tax receipts have increased from \$183.2 million in FY 2002-03 to a projected \$231,463,168 million in FY 2012-13. Sales tax revenues are historically volatile; therefore, actual collections may differ significantly from the budgeted amount.

SECURITY ALARM PERMIT FEE

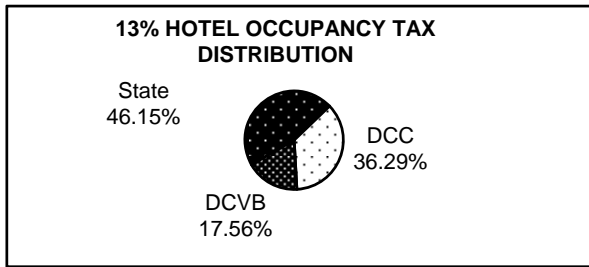
The City of Dallas charges an annual permit fee of \$50 for a residence and \$100 for a business permit. A permitted alarm site is allowed three free false burglar alarms in a twelve-month period. The 4th, 5th and 6th false burglar alarms are \$50, 7th and 8th false burglar alarms are \$75 while the 9th+ are \$100 each. All Panic/Hold-up false alarms for a residence are \$100. The 1st Business Panic/Hold-up false alarm is \$100, 2nd is \$200, 3rd is \$300 while 4th+ are \$400 each.

MAJOR REVENUE SOURCES

ENTERPRISE FUND MAJOR REVENUE SOURCES

HOTEL OCCUPANCY TAXES

The Hotel Occupancy Tax rate in the City of Dallas is 13% of the room rate charged within the City limits. The tax is collected by the hotel at the point of sale and forwarded to the State (6%) and City (7%) on a monthly basis.



Of the 7% received by the City of Dallas, 32.6% of it is distributed to the Dallas Convention and Visitors Bureau (DCVB) to market and promote the City of Dallas as a convention and tourist destination and 67.4% of it is retained by Dallas Convention Center to support operations and capital improvements.

Hotel occupancy tax revenues are historically volatile; therefore, actual collections may differ significantly from the budgeted amount. For FY 2012-13, the City's portion of the Hotel Occupancy Tax revenue (7%) is projected at \$37,600,000. The distribution of

the 13% hotel occupancy tax is illustrated in the accompanying graph.

STORM WATER REVENUES

The Storm Drainage Management Utility Revenue is collected to support the cost of compliance with the City's storm drainage discharge permit with the Texas Commission on Environmental Quality (TCEQ), operation, maintenance and enhancement of the levee system, and operating and maintenance of the City's storm natural and improved storm drainage system. Compliance activities include, but are not limited to: water quality sampling and analysis; creek monitoring; public education and outreach; hazardous spill response, cleanup and disposal; construction compliance inspections, industrial facility inspections; and engineering, design and inspection of storm sewer infrastructure. Drainage system operating and maintenance activities include, but are not limited to: natural and improved channel maintenance; creek, river and levee maintenance; cleaning and maintenance of storm sewers and inlets; and monthly sweeping of the City's major thoroughfares. The fee is billed and collected through the monthly water bill.

The FY 2012-13 projected revenue and rates are based on the 2009 rate and structure study. Proposed fees are based on size (gross parcel size), a calculated drainage area, and general use (raw vacant land, residential, or commercial) of each property within the City. FY 2012-13 projected revenue provides for at least a 30-day fund reserve in accordance with the City's Financial Management Performance Criteria.

MAJOR REVENUE SOURCES

WATER/WASTEWATER REVENUES

The Water Utilities Department is owned and operated by the City of Dallas as a self-supporting enterprise fund. The department receives no tax dollars and earns its revenues through the sale of water and wastewater services in five customer classes. These classes are Residential, General Service, Municipal, Optional General Service, and Wholesale. The wholesale customer class is comprised of 23 communities outside the City of Dallas which receives water service, and 11 communities, which receive wastewater service. Rates for each class are determined by a cost of service study that assigns costs to each class based on the department's cost to provide them with these services.

The breakdown of the source of revenues from these customer classes is as follows:

- 37.7% of the revenues come from the Residential class,
- 42.6% comes from the General class,
- 0.9% comes from the Municipal class,
- 3.1% comes from the Optional General class
- 15.8% comes from the Wholesale class.

These revenues are used to pay for the following:

- Operating and maintenance costs of providing water and wastewater service to customers,
- Debt service (principal and interest) on outstanding debt used to design and construct the facilities necessary to provide these services,
- Street Rental payment (equivalent to franchise fees assessed to other utilities) to the General Fund for the use of the City's right-of-ways,
- Cash funding for capital improvement facilities not funded through the sale of revenue bonds or other debt.

The Water Utilities Department also receives other miscellaneous revenues such as, but not limited to, interest earnings, connection fees, and system improvement contributions. In FY 2012-13, water and wastewater revenues will total \$564.0M including a 5.1% increase in retail revenues. Water revenues can fluctuate depending on the summer temperatures and the amount of rainfall in the area.

FINANCIAL MANAGEMENT PERFORMANCE CRITERIA

FY 2012-13 Adopted Budget Status

Operating Program

1. The City shall operate on a current funding basis. Expenditures shall be budgeted and controlled so as not to exceed current revenues plus the planned use of unassigned fund balance accumulated through prior year surplus. Nonrecurring or one-time revenues should, to the extent possible, only be used for one-time expenditures (expenditures not expected to reoccur and requiring future appropriations) to avoid future shortfalls.

2. The year-to-year increase of actual revenue from the levy of the ad valorem tax will generally not to exceed 8%:
 - Excluding taxable value gained by through annexation or consolidation;
 - Excluding the value gained through new construction;
 - Excluding expenditure increases mandated by the voters or another governmental entity; and
 - Not excluding the valuation gained through revaluation or equalization programs.

3. Debt will not be used to fund current operating expenditures.

Status

- In Compliance
- In Compliance
The percentage change in base revenue (from FY 2011-12 to FY 2012-13) is 4.8%.
- Adjusted revenues cannot exceed “base” revenues more than 8%.
- | | |
|---|-------------|
| Base revenues = FY 2011-12 budgeted revenues from current tax roll (in 000's) | \$ 629,965 |
| FY 2012-13 Ad-Valorem Tax Revenue | \$ 649,803 |
| Less: | |
| Voter Mandated-Debt Service | (\$ 16,430) |
| Growth from Annexation | \$ 0 |
| Growth from New Construction | \$ 6,319 |
| Adjusted revenue recommendation: | \$ 659,914 |
| % Change from base revenues: | 4.8% |
- In Compliance
No debt is programmed in the Operating Budget to fund current expenses.

FINANCIAL MANAGEMENT PERFORMANCE CRITERIA

FY 2012-13 Adopted Budget Status

Operating Program (Continued)

4. All retirement systems will be financed in a manner to systematically fund liabilities. The City will assure sufficient funds are provided to pay current service plus interest on unfunded liabilities plus amortization of the unfunded liabilities over a programmed period. No less than annual reviews will be provided to Council by the pension funds.
5. Actuarial analysis will be performed annually on all retirement systems. Adjustments in benefits and contributions will be authorized only after meeting the test of actuarial soundness. All health plans should have actuarial reviews performed bi-annually to determine the required levels of funding necessary. These health plans shall be financed in a manner to ensure sufficient funds are available to fund current liabilities and provide some reserve levels for extraordinary claims.
6. Each enterprise fund of the City will maintain revenues which support the full (direct and indirect) cost of the fund. In addition, each Enterprise Fund and Internal Service Fund should maintain at least 30 days of budgeted operations and maintenance expense in net working capital, and avoid cash deficits.

Status

In Compliance

In Compliance

Not In Compliance

Convention & Event Services and Equipment Services do not have sufficient fund balance to meet the guideline.

FINANCIAL MANAGEMENT PERFORMANCE CRITERIA

FY 2012-13 Adopted Budget Status

Operating Program (Continued)

7. The Emergency Reserve, a component of unassigned fund balance, shall be used to provide for temporary financing of unanticipated or unforeseen extraordinary needs of an emergency nature; for example, costs related to a natural disaster or calamity, a 5% decline in property values, or an unexpected liability created by Federal or State legislative action. Funds shall be allocated from the Emergency Reserve only after an analysis has been prepared by the City Manager and presented to City Council. The analysis shall provide sufficient evidence to establish that the remaining balance is adequate to offset potential downturns in revenue sources. The analysis shall address the nature of the adopted expenditure and the revenue requirement in subsequent budget years. Prior to allocating funds from the Emergency Reserve, the City Council shall find that an emergency or extraordinary need exists to justify the use of these funds. Funds shall be allocated each year in the budget process to replace any use of the Emergency Reserve funds during the preceding fiscal year to maintain the balance of the Emergency Reserve levels.

Status

In Compliance

FINANCIAL MANAGEMENT PERFORMANCE CRITERIA

FY 2012-13 Adopted Budget Status

Operating Program (Continued)

8. The Contingency Reserve, a component of unassigned fund balance, shall be used to provide for unanticipated needs that arise during the year: for example, expenses associated with new service needs that have been identified after the budget process, new public safety or health needs, revenue shortfalls, service enhancements, or opportunities to achieve cost savings. Funds shall be allocated from the Contingency Reserve only after an analysis has been prepared by the City Manager and presented to the City Council outlining the initial and recurring costs associated with the adopted expenditure. Additionally, these funds would be used prior to use of the Emergency Reserve funds. Funds shall be allocated each year in the budget process to replace any use of the Contingency Reserve funds during the preceding fiscal year and to maintain the balance of the Contingency Reserve at a level ranging from ½% to 1% of budgeted departmental expenditures.

Status

In Compliance

The adopted Contingency Reserve level is \$5,300,000 or 0.5% of the General Fund budget. It will be funded from FY 2011-12 Contingency Reserve ending balance of \$5,100,000 and FY 2012-13 General Fund contribution of \$200,000.

FINANCIAL MANAGEMENT PERFORMANCE CRITERIA

FY 2012-13 Adopted Budget Status

Operating Program (Continued)

9. The unassigned fund balance of the General Fund, which includes the Emergency and Contingency Reserves, shall be maintained at a level not less than 5% of the General Fund operating expenditures less debt service. (The Risk Reserve is not included in this calculation.)

Status

In Compliance

Emergency Reserve
9/30/12 (projected ending balance) \$ 17.6M

Contingency Reserve
9/30/12 (projected ending balance) \$ 5.1M
FY2012-13 appropriations \$ 0.2M

Fund Balance 9/30/12 (projected) \$ 61.2M

Combined \$ 84.1M

\$84.1M is 8.1% of the proposed General Fund budget

10.A Risk Reserve shall be maintained at a level, which, together with purchased insurance policies, adequately protects the City's assets against loss. An analysis shall be conducted every three years or when the deductible level of the City's property insurance is modified (whichever is earlier), to determine the appropriate level of this reserve.

In Compliance

The adopted Risk Reserve level is \$1,250,000. It will be funded from the FY 2011-12 Risk Reserve ending balance of \$1,250,000.

FINANCIAL MANAGEMENT PERFORMANCE CRITERIA

FY 2012-13 Adopted Budget Status

Operating Program (Continued)

11. A General Fund liability fund shall be budgeted annually to provide for outstanding and anticipated claims expense and resulting liabilities during the budget year. An individual judgment settlement cap is set at \$5,000,000. The Emergency Reserve will be accessed should the cap be exceeded. An independent actuarial analysis shall be conducted every two years to determine the appropriate level of this fund.

12. Consider the establishment of a Landfill Closure / Post-Closure Reserve to provide for any future potential liabilities. Analysis will be performed periodically to determine appropriate timing and amount of funding needs. Funds could be allocated from an increase in user fees.

13. Operating expenditures will be programmed to include current costs of fully maintaining City facilities, including parks, streets, levees, vehicles, buildings, and equipment. A cost benefit analysis will be performed on replacement cost versus projected required maintenance costs to determine the level at which City facilities should be maintained. The analysis will also determine the long-term cost of any potential deferred maintenance cost. Normal maintenance will be funded through the operating budget.

14. An annual assessment and five year projection for all equipment and maintenance needs should be performed, and a maintenance and replacement schedule developed based on the projection.

Status

In Compliance

The adopted Liability/Claims Fund will be funded at \$6,169,273. It will be funded from the Liability/Claims Fund FY2011-12 projected ending balance of \$3,322,185, and FY2012-13 General Fund contribution of \$1,778,720, General Fund departmental contributions of \$474,172 and other funds contributions of \$594,196.

Establishment of reserve is not recommended at this time.

Not In Compliance

In Compliance

FINANCIAL MANAGEMENT PERFORMANCE CRITERIA

FY 2012-13 Adopted Budget Status

Operating Program (Continued)

15. An annual review of selected fees and charges will be conducted to determine the extent to which the full cost of associated services is being recovered by revenues. All fees and charges will be reviewed at least once every four years.

Status

In Compliance
A fees and charges study will be completed for approximately 25% of all fees in FY 2012-13.

Capital and Debt Management

16. Any capital projects financed through the issuance of bonds shall be financed for a period not to exceed the expected useful life of the project. (Bonds issued for street resurfacing shall be financed for a period not to exceed 10 years.)

In Compliance

17. The net (non self-supporting) General Obligation (G.O.) Debt of Dallas will not exceed 4% of the true market valuation of the taxable property of Dallas.

In Compliance
2.8%

18. Total direct plus overlapping debt shall be managed so as to not exceed 8% of market valuation of taxable property of Dallas. All debt, which causes total direct plus overlapping debt to exceed 6% of market valuation, shall be carefully planned and coordinated with all overlapping jurisdictions.

In Compliance
5.4%

19. Interest expense incurred prior to actual operation will be capitalized only for facilities of enterprise activities.

In Compliance

20. Average (weighted) General Obligation bond maturities (exclusive of Pension Obligation Bonds) shall be kept at or below 10 years.

In Compliance
7.0 Years

FINANCIAL MANAGEMENT PERFORMANCE CRITERIA

FY 2012-13 Adopted Budget Status

Capital and Debt Management (Continued)

Status

- | | |
|--|--|
| <p>21. Annual General Obligation debt service (contribution) including certificates of obligation debt for risk management funding shall not exceed 20% of the total governmental fund expenditures (comprised of general fund, special funds, debt service funds and capital project funds).</p> | <p>In Compliance
13.7%</p> |
| <p>22. Per Capita General Obligation Debt including Certificates of Obligation, Equipment Acquisition Notes and General Obligation Bonds will be managed to not exceed 10% of the latest authoritative computation of Dallas' per capita annual personal income.</p> | <p>In Compliance
5.3% Total Debt
3.1%-GO Bond Debt</p> |
| <p>23. Debt may be used to finance betterments intended to extend service life of original permanent capital improvements under the following conditions:</p> <ul style="list-style-type: none"> • the original improvement is at or near the end of its expected service life; • the betterment extends the life of the original improvement by at least one third of the original service life; • the life of the financing is less than the life of the betterment; • the betterment is financed through either C.O.'s or G.O.'s. | <p>In Compliance</p> |
| <p>24. Interest earnings from G.O. Bonds shall be used solely to fund capital expenditures, debt service, or used to fund a reserve for capital contingencies.</p> | <p>In Compliance</p> |

FINANCIAL MANAGEMENT PERFORMANCE CRITERIA

FY 2012-13 Adopted Budget Status

Capital and Debt Management (Continued)

	<u>Status</u>
25. Certificates of Obligation should be used only to fund tax-supported projects previously approved by the voters; or for risk management funding as authorized by the City Council; or non-tax revenue-supported projects approved by City Council.	In Compliance
26. Certificates of Obligation (C.O.) Debt including that for risk management funding supported by an ad valorem tax pledge should not exceed 15% of total authorized and issued General Obligation (G.O.) Debt. • All C.O.'s issued in lieu of revenue bonds should not exceed 10% of outstanding G.O. Debt.	In Compliance 1.4%
27. Certificates of Obligation will be limited to projects consistent with Financial Management Performance Criteria for debt issuance.	In Compliance
28. Certificates of Obligation for an enterprise system will be limited to only those projects, which can demonstrate the capability to support the certificate debt either through its own revenues, or another pledged source other than ad valorem taxes.	In Compliance
29. Certificates of Obligation authorization will remain in effect for no more than five years from the date of approval by the City Council.	In Compliance
30. Certificates of Obligation authorized for risk management funding shall be issued for a term not to exceed 20 years.	In Compliance

FINANCIAL MANAGEMENT PERFORMANCE CRITERIA

FY 2012-13 Adopted Budget Status

Capital and Debt Management (Continued)

Status

31. Tax Increment Financing zones should be established where revenues will recover 1.25 times the public cost of debt in order to provide an adequate safety margin. In Compliance
32. A Tax Increment Financing Reinvestment Zone may not be created if more than 10 percent of the property in the adopted zone, excluding property dedicated for public use, is used for residential purposes. "Residential purposes" includes property occupied by a house, which is less than five living units. In Compliance
33. Pursuant to the provisions of the Texas Tax Code, the City creates reinvestment zones both for tax increment financing ("TIF RZ") and for the tax abatement ("TA RZ"). TA RZs are created for the purpose of granting tax abatement on real or business personal property or both located in the TA RZ. For the FMPC, TIF RZs and TA RZs shall be referred to as Reinvestment Zones ("RZ"). In Compliance

No RZ can be created if the total property tax base of certain TIF RZs plus the total real property and business personal property tax base (if there is business personal property tax being abated) of TA RZs exceeds 10% of the total tax base (all real and business personal property) of the City. Reinvestment zones that are no longer collecting tax increment or abating taxes (i.e. now contributing 100% to the City of Dallas property tax revenues) will be excluded from the calculation.

FINANCIAL MANAGEMENT PERFORMANCE CRITERIA

FY 2012-13 Adopted Budget Status

Capital and Debt Management (Continued)

34. All PID and TIF proposals, even “pay-as-you-go” projects, will be evaluated for service impact. A five-year fiscal note must accompany any request to establish a PID or TIF including repayment terms of any inter-fund borrowing.

Status

In Compliance

35. All adopted PID or TIF debt issuances supported by a district's revenues, are subject to the following criteria:

In Compliance

- Coverage Tests - The project should provide for revenues, net of overlapping taxes, of 1.25 times maximum annual debt service requirement. The issuance of TIF bonds may be considered prior to achieving coverage ratio of 1.25 if:
 - a developer or property owner provides a credit enhancement such as a letter of credit or bond insurance from an AAA-rated financial institution for the entire amount of the debt issue; and
 - in the event that there is insufficient TIF increment revenues to retire TIF bonds, which event consequently requires that the credit enhancement mechanism be called upon to service the TIF bonded indebtedness, contingent liability to reimburse a credit-enhancer would be the sole liability of the developer or its affiliates; and
 - in the event that there are changes in the rating of the financial institution providing credit enhancement, then that institution shall be replaced with an AAA-rated financial institution within 90 days; and

FINANCIAL MANAGEMENT PERFORMANCE CRITERIA

FY 2012-13 Adopted Budget Status

Capital and Debt Management (Continued)

Status

- in the event that no replacement of an AAA-rated institution is provided, no further TIF bonds in advance of the 1.25 coverage ratio will be provided for any additional TIF projects undertaken by the developer or its affiliates.
- Additional Bonds Test - the project should include an additional bonds test parallel to the coverage test.
- Reserve Fund - the project should include a debt service reserve fund equal to the maximum annual debt service requirements.
- Limitations on Amount of PID/TIF Bonds- The total amount of PID/TIF indebtedness will be included and managed as part of the City's overlapping debt, and
- The total amount of PID/TIF debt outstanding should generally not exceed 20% of the City's outstanding general obligation indebtedness.
- PID/TIF bonds should be limited to projects consistent with the City's previously adopted Financial Management Performance Criteria for debt issuance.
- PID bonds should be limited to those projects, which can demonstrate the ability to support the debt either through its own revenues or another pledge source other than ad valorem taxes.
- PID/TIF bond authorizations should remain in effect for no more than five years from the date of City Council approval.

FINANCIAL MANAGEMENT PERFORMANCE CRITERIA

FY 2012-13 Adopted Budget Status

Capital and Debt Management (Continued)

	<u>Status</u>
36. All adopted PID or TIF debt issuances must mature on or before the termination date of the respective PID or TIF district and, further, all bonds must also conform to the district's Financial Plan by maturing on or before the plan's projected date by which all district expenses would be paid, repayment of bonds.	In Compliance
37. The City will not propose the issuance of any unrated, high yield PID/TIF bond which could be labeled a "high risk bond" except for small (less than \$5 million) private placements coordinated with the City's Financial Advisor. <ul style="list-style-type: none">• All projects must be carefully evaluated for credit-worthiness and meet the criteria above whether or not a credit rating is obtained.	In Compliance
38. The City should use PID/TIF bonds only when other options have been considered.	In Compliance
39. Advance refundings and forward delivery refunding transactions should be considered when the net present value savings as a percentage of the par amount of refunded bonds is at least 4%. Current refunding transactions should be considered when the net present value savings as a percentage of the par amount of refunded bonds is at least 3%.	In Compliance

FINANCIAL MANAGEMENT PERFORMANCE CRITERIA

FY 2012-13 Adopted Budget Status

Capital and Debt Management (Continued)

40. Each Enterprise Fund (where applicable) will maintain fully funded debt service reserves. A surety bond (or other type of credit facility such as a letter of credit) may be used in lieu of funding the reserve if the former is economically advantageous.

Status

In Compliance

Accounting, Auditing, and Financial Planning

41. The City will establish and maintain a high degree of accounting practices; accounting practices will conform to generally accepted accounting principles as set forth by the authoritative standard setting body for units of local government.

In Compliance

The basis of budgeting for all funds essentially follows the basis of accounting (modified accrual for government funds and full accrual for enterprise and internal service funds). The major differences between the budgeting and accounting basis are: 1) encumbrances are recorded as expenditures (budget basis) rather than assigned, committed, or restricted fund balance (accounting basis); 2) compensated absences (accrued but unused leave) and other long-term liabilities are not reflected in the budget; 3) depreciation expense is not included in the budget basis; 4) change in fair value of investments is not recognized as income (expenditure) in the budget basis.

42. An annual audit will be performed by an independent public accounting firm, with the subsequent issue of an official Comprehensive Annual Financial Report (CAFR) within 120 days of the City's fiscal year end.

Not In Compliance

FY 2010-11 CAFR was issued May 14, 2012.

43. Full disclosure will be provided in the annual financial statements and bond representations.

In Compliance

FINANCIAL MANAGEMENT PERFORMANCE CRITERIA

FY 2012-13 Adopted Budget Status

Budget

- | <u>Budget</u> | <u>Status</u> |
|---|---------------|
| 44. Revenues and expenditures will be projected annually for at least three years beyond the current budget projections. | In Compliance |
| 45. Financial systems will be maintained to monitor expenditures, revenues and performance of all municipal programs on an ongoing basis. | In Compliance |
| 46. Operating expenditures will be programmed to include the cost of implementing service of the capital improvements, and future revenues necessary for these expenditures will be estimated and provided for prior to undertaking the capital improvement. | In Compliance |
| 47. A report reflecting end of fiscal year status of performance against these criteria will be prepared within 60 days after official presentation of the Comprehensive Annual Financial Report to the City Council. A pro forma report reflecting Adopted Budget status will be submitted with the City Manager's Adopted Budget each year. | In Compliance |

Cash Management

- | | |
|---|---------------|
| 48. Investments will be made in conformance with the City's investment policy, with the primary objectives of preservation of capital, maintenance of sufficient liquidity and maximization of return on the portfolio. | In Compliance |
| 49. The accounting system and cash forecasting system will provide regular information concerning cash position and investment. | In Compliance |

FINANCIAL MANAGEMENT PERFORMANCE CRITERIA

FY 2012-13 Adopted Budget Status

Cash Management (Continued)

50. Internal Service Funds and Enterprise Funds will maintain positive cash balances.

Status

Not in Compliance, Equipment Services will not maintain a positive cash balance.

Grants and Trusts

51. All grants will be managed to comply with the laws, regulations and guidance of the grantor; and all gifts and donations will be managed and expended according to the wishes and instructions of the donor.

In Compliance

52. Prior to acceptance of proposed gifts and donations and governmental grants a fiscal review will be conducted. The review should consider matching requirements, impacts on both revenues and expenditures for the next five years, whether the objectives of the gifts, donation or grants meet the strategic goals of the City, and any potential impact of loss of funds.

In Compliance

Dallas Water Utilities

1. Current revenues will be sufficient to support current expenses including debt service and other obligations of the system.

In Compliance

2. Long-term debt will be used only for capital expansion, replacement and improvement of plant, not for current expenses.

In Compliance

FINANCIAL MANAGEMENT PERFORMANCE CRITERIA

FY 2012-13 Adopted Budget Status

Dallas Water Utilities (Continued)

- | | <u>Status</u> |
|---|---|
| 3. Short-term debt, including tax-exempt commercial paper, will be used as authorized for interim financing of projects which result in capital improvements. The authorization of tax-exempt commercial paper will be limited to 20% of the 10-year capital improvement program in effect at the time of the commercial paper authorization. No commercial paper program will be authorized for more than ten years. Outstanding tax-exempt commercial paper will never exceed the amount authorized by Council. | In Compliance |
| 4. Contingency reserves will be appropriated at a level sufficient to provide for unanticipated, nonrecurring expenditures. | In Compliance |
| 5. Debt financing for capital projects will not exceed the useful life of the asset, and in no case shall the term exceed 30 years. | In Compliance |
| 6. An unreserved cash balance will be maintained such that it provides a minimum quick ratio of 1.50 and at least 30 days of budgeted expenditures for operations and maintenance in net working capital. | In Compliance |
| 7. Net revenues available for debt service should be at least 1.5 times the maximum annual principal and interest requirements of relevant outstanding revenue bonds at the end of the fiscal year, and at least 1.3 times maximum-year requirements at all times, measured during a fiscal year using the previous year net revenues available for debt service. | In Compliance
1.58 times maximum annual principal and interest |

FINANCIAL MANAGEMENT PERFORMANCE CRITERIA

FY 2012-13 Adopted Budget Status

Dallas Water Utilities (Continued)

	<u>Status</u>
8. Current revenues which are more than operating expenses and debt service will be used for capital expenditures and other water and wastewater purposes.	In Compliance
9. Funds available from current rates in each fiscal year for system rehabilitation, replacement, and expansion will be appropriated equal to or more than financial statement depreciation expense reasonably estimated in the same year.	In Compliance
10. Capital financing will be provided through a combination of revenue bonds, current revenues, contributed capital, and short-term debt. An equity to debt ratio of at least 20% should be maintained on all capital projects.	In Compliance
11. Retail cost of service studies will be performed at least every two years and reviewed annually. Rate adjustments will be recommended when required, but, normally, no more frequently than annually.	In Compliance
12. Wholesale treated water rates for customer cities and other governmental entities will be determined on the basis of the inter-city agreement currently in effect. Wholesale wastewater and untreated water rates will be determined on the basis of contractual agreements with wholesale customers. Rates shall be adjusted annually if cost of service studies indicates a need therefore.	In Compliance, current agreement approved by council in 2010.
13. Funds generated by Dallas Water Utilities will be used solely for the development, operation, and maintenance of the water and wastewater utility system.	In Compliance

GLOSSARY OF BUDGET TERMINOLOGY

AD VALOREM TAX

A tax levied on the assessed valuation of real land and improvements and personal property located in the City.

ADDITIONAL RESOURCES

Grants, trusts, or any other source of funds (excluding Capital funds) that contribute to the service.

AGENCY FUND

Agency fund consists of resources retained by the governmental unit as an agent for another governmental unit.

APPROPRIATION

An authorization made by the City Council that permits officials to incur obligations against and make expenditures of governmental resources.

ARBITRAGE

The interest earnings derived from invested bond proceeds or debt service fund balances.

ASSESSED VALUATION

This represents the total valuation of land and improvements and personal property less all properties exempt from tax. Also identified as taxable valuation.

BOND

A written promise to pay a sum of money on a specified date at a specified interest rate. General Obligation (GO) and Revenue Bonds are used for funding permanent capital improvements such as buildings, streets, and bridges.

BUDGET

A financial plan for a specified period of time that matches all planned revenues and expenditures with various municipal services. It is the primary means by which most of the expenditure and service delivery activities of a government are controlled.

CAPITAL CONSTRUCTION FUND

Capital construction funds are used to pay for capital projects which are not debt financed. Funding is usually derived from operating fund transfers.

GLOSSARY OF BUDGET TERMINOLOGY

CAPITAL EXPENDITURE

A capital expenditure is the acquisition or construction of an asset that has a useful life greater than one year.

CAPITAL GIFTS AND DONATIONS

Contributions by individuals or organizations for the purpose of funding capital improvements within the scope of interest of the donor.

CAPITAL IMPROVEMENT PROGRAM (CIP)

The City's plan to finance major infrastructure development and improvement. It is primarily funded through General Obligation Bonds and Revenue Bonds.

CAPITAL PROJECTS FUND

Fund used to account for and report financial sources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

CERTIFICATE OF OBLIGATION (CO)

A written promise secured by the full faith and credit of the City. Used for funding permanent capital improvements. Debt Service is paid from ad valorem taxes or operating revenues.

COMMERCIAL PAPER

A short-term promissory note offering flexibility to borrow as needed at the time of the actual award of projects instead of sale of bond. Used for interim financing for water and wastewater improvements.

COMMUNITY DEVELOPMENT BLOCK GRANTS (CDBG)

Federal funds available to municipalities specifically for activities and programs to create viable urban communities for low and moderate income persons.

CONTINGENCY RESERVE

A budgetary reserve which provides for unanticipated expenditures of a non-recurring nature.

CONTRACTUAL SERVICE

The cost related to services performed for the City by individuals, businesses, or utilities.

GLOSSARY OF BUDGET TERMINOLOGY

DEBT SERVICE

Sometimes referred to as the Interest and Sinking Fund, it is used to account for the accumulation of financial resources to meet the requirements of general obligation debt service and debt service reserve.

DEPARTMENT

A major administrative division of the City that indicates overall management responsibility for an operation or a group of related operations within a functional area.

EMERGENCY RESERVE

A budgetary reserve which provides for temporary financing of unforeseen needs of an emergency nature, unanticipated fluctuations in revenue, and individual judgment/settlement payments exceeding a \$5,000,000 liability cap.

ENCUMBRANCE

The commitment of appropriated funds to purchase an item or service.

ENTERPRISE FUND

These funds are fully supported by charges for service. Each fund establishes revenue-based fees and charges to recoup the costs of providing the services.

EQUIPMENT ACQUISITION NOTES

Short term note financing secured by the full faith and credit of the City used for funding capital equipment purchases. Debt service requirements are met with ad valorem or operating transfers from fee supported funds.

FIDUCIARY FUND

This type of fund accounts for assets held by the City in a trustee or agency capacity.

FINANCIAL MANAGEMENT PERFORMANCE CRITERIA

The City maintains Financial Management Performance Criteria (FMPC), established in the late 1970's to reflect financial policies that the City believes necessary for planning purposes and to measure sound financial condition. These criteria are applied to the ongoing management of the City's finances and covers the following aspects of financial management: operating programs; capital and debt management; accounting, auditing and financial planning; cash management; grants and trusts; and Dallas Water Utilities.

GLOSSARY OF BUDGET TERMINOLOGY

FINES AND FORFEITURES

Charges levied by City departments to individuals and businesses that are resolved through payment or loss of property.

FISCAL YEAR

The twelve-month period beginning October 1st and ending the following September 30th to which the annual budget applies.

FRANCHISE FEE

A fee levied by the City Council on businesses that use the City's right-of-way to deliver services. This fee is usually charged as a percentage of gross receipts.

FULL TIME EQUIVALENTS (FTE)

A unit used to quantify staffing. One FTE is a full year, 40 hour per week position. A part-time position working 20 hours per week or a temporary full-time position working six months would be 0.5 FTEs.

FULL YEAR FUNDING

The additional required funding necessary for twelve full months of operations related to positions and/or program funding added in the previous fiscal year. This funding complements prior year funding.

FUND

A fiscal and accounting entity with a self-balancing set of accounts (assets, liabilities, fund balance) which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

FUND BALANCE

The difference between a fund's assets and liabilities. For the purposes of this document, two different calculations are utilized. For the General Fund, the unreserved undesignated portion of fund balance is reported. For Other Funds, fund balance is reported as current assets less current liabilities less reserves for encumbrances. For non-enterprise funds, sick and vacation accruals are excluded. For multi-year funds, reserves for encumbrances are not excluded. For funds that utilize inventory accounting, inventory encumbrances are not deducted (to avoid double-reduction).

GENERAL CAPITAL RESERVE

Depository for proceeds from property sale, abandonments, or reimbursements of prior loans/advances providing funds for Capital Improvements and/or to provide interim financing for Capital Projects.

GLOSSARY OF BUDGET TERMINOLOGY

GENERAL FUND

This is the main operating fund of the City. It accounts for basic operating services such as Police, Fire, Streets, Sanitation, Code Enforcement, Park and Recreation, Library, Environmental and Health Services, and others.

GENERAL OBLIGATION BOND

Bonds used for funding permanent public capital improvements such as buildings, streets, and bridges. The repayment of these bonds is made from the levy of property tax. Voter approval is required to issue these bonds.

GRANT

A contribution by a government or other organization to support a particular function. Typically, these contributions are made to a local government from the state or federal government.

IN SERVICE DATE

Date on which a City facility is available to the public.

INTER-DEPARTMENT FINANCING

Short-term interim financing from one City department to another City department (necessary due to timing of project with permanent financing mechanism) with the repayment of the loan plus interest once permanent financing is in place.

INTEREST EARNED

Assets collected through investment of cash.

INTERFUND REVENUE

Assets transferred from one fund to another for services rendered. These are revenues from various funds that provide indirect cost payments to the General Fund. In addition, this revenue also includes Dallas Water Utilities street rental payment and surplus property auction revenue.

INTERGOVERNMENTAL REVENUE

Money collected from other governmental entities.

GLOSSARY OF BUDGET TERMINOLOGY

INTERNAL SERVICE FUND

Fund used to account for goods or services given to one department by another on a cost reimbursement basis.

KEY FOCUS AREA

Dallas City Council established the following Key Focus Areas: Public Safety; Economic Vibrancy; Clean, Healthy Environment; Culture, Arts and Recreation; Education and E³ Government.

LIABILITY RESERVE

Funds reserved for outstanding current and forecasted future liabilities.

LICENSE AND PERMITS REVENUE

These are revenues related to various license and permit fees.

MASTER LEASE

A short-term financing program offering flexibility to borrow as needed at the time of the actual purchase of equipment and technology improvements instead of the sale of equipment notes.

MISCELLANEOUS REVENUE

These are miscellaneous revenues from rental, gifts and donations, and collections for damages to City property.

MODIFIED ACCRUAL BASIS OF ACCOUNTING

Basis of accounting according to which (a) revenues are recognized in the accounting period in which they became available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.

ONE TIME RESOURCES

These are non-recurring revenues, which will be used for one-time expenses.

OPERATING AND MAINTENANCE COST

Operational cost incurred by a facility for one year.

GLOSSARY OF BUDGET TERMINOLOGY

OPERATING BUDGET

The personnel, supply, service, and short term capital expenditures of a department.

PERMANENT FUND

Fund used to account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for the benefit of the government or its citizenry.

PROGRAM

A sub-unit of a department.

PROPRIETARY FUND

A proprietary fund is one having profit and loss aspects. The two types of proprietary funds are enterprise and internal service funds.

REVENUE

Receipt of cash from other entity that requires a cash receipt to be entered in the financial system.

REIMBURSEMENT

Repayment of funds from one fund or department to another for a specific purpose.

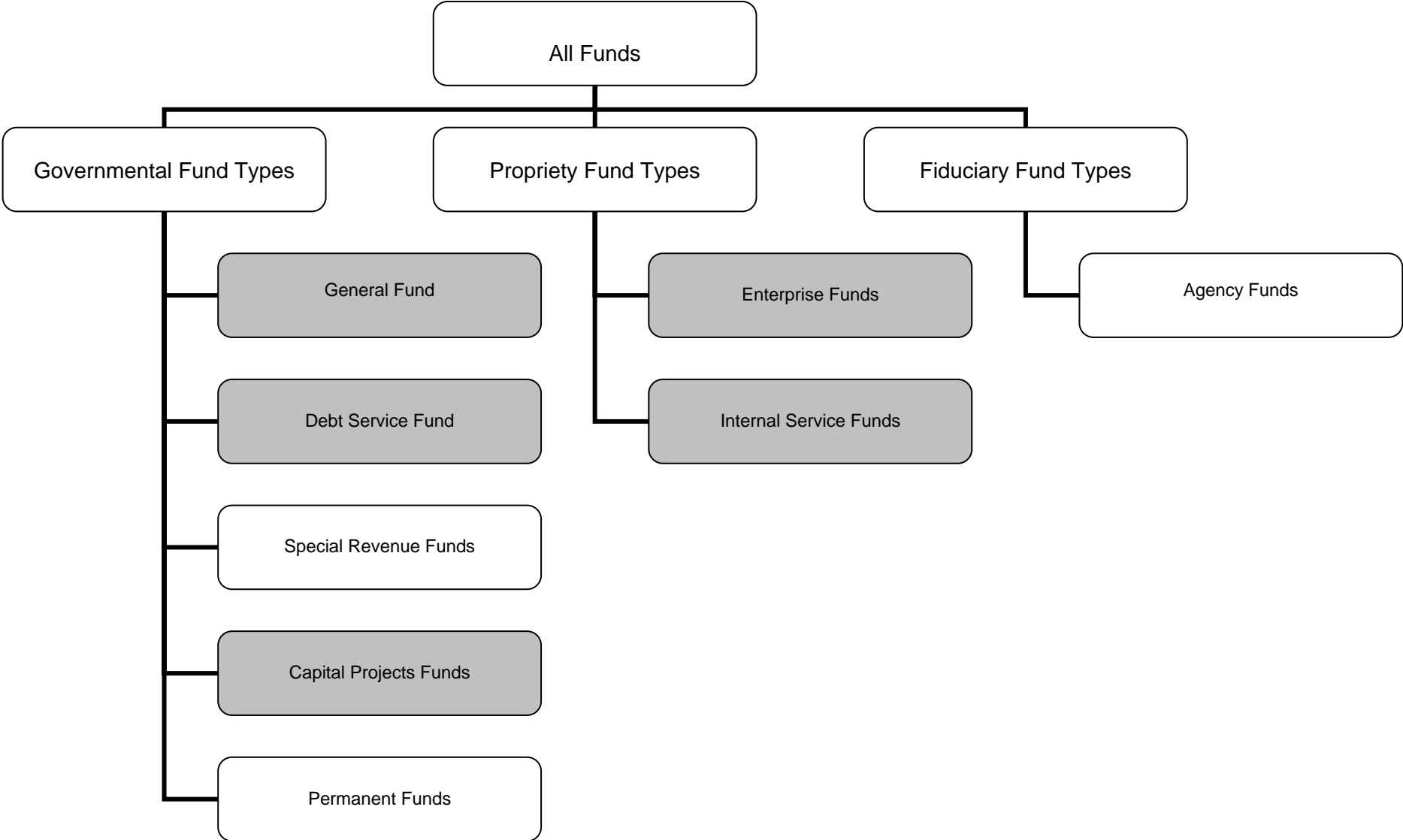
SERVICE

A specific operation performed within a department or office.

SPECIAL REVENUE FUND

Fund used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

CITY OF DALLAS FUND STRUCTURE



Note: Shading indicates Funds included with FY 2012-13 Budget

COMMUNITY PROFILE CITY OF DALLAS, TEXAS

The City of Dallas was incorporated in 1856. The City Charter was adopted in 1907. Dallas is currently the third largest city in the nation with a Council-Manager form of government. There are fourteen single-member districts and a mayor elected at large. The Mayor and Council appoints the City Manager, City Attorney, City Auditor, City Secretary, and the Municipal Court Judges. The City Manager appoints all department directors except the director of Civil Service who is appointed by the Civil Service Board and the director of the Park and Recreation Department who is appointed by the Park and Recreation Board.

**Source: U.S. Census Bureau, 2010 Population Estimates*

Population Trends (Census Data):

1960	679,684		1990	1,007,618
1970	844,401		2000	1,188,580
1980	904,078		2010	1,197,816

The following denotes the 2010 estimate for population and racial/ethnic composition of the City of Dallas:

Population by Race:

Hispanic	42.4%
White	28.8%
Black	24.6%
American Indian	0.3%
Asian	2.8%
Other	0.2%
Two or more races	1.0%

Population by Sex:

Female	50%
Male	50%

COMMUNITY PROFILE CITY OF DALLAS, TEXAS

Population by Age:

Under 18 years	26.5%
19 to 24 years	10.5%
25 to 34 years	18.4%
35 to 49 years	20.7%
50 to 64 years	15.1%
65 and over	8.8%
 Median Age	 31.8

**Source: U.S. Census Bureau, 2010 Population Estimates*

Total area (in square miles):

Land area (in square miles):	384.93
Lake Area (in square miles)	343.56
	41.37

Climate:

Daily Mean Temperature, Annual Average (July 2011-June 2012)	69.85°F
Precipitation, Average Annual Total (July 2011-June 2012)	32.56 inches

**Source: U.S. Oceanic and Atmospheric Administration*

Miles of Streets:

Paved (lane miles)	11,787.46
Unpaved (gravel)	16.64

Number of street lights

86,668

Fire Protection:

Number of stations	56
Number of uniformed personnel (FTEs, FY 2012-13 Proposed)	1,917.0

COMMUNITY PROFILE CITY OF DALLAS, TEXAS

Police Protection:

Number of stations	7
Number of uniformed personnel (FTEs, FY 2012-13 Proposed)	3,531.7

Parks:

Number of Parks	371
Total Park Acreage	22,680

Public Libraries:

Public Library Locations	29
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Transportation:

Love Field (FY 2011) Total Passengers	7,998,785
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Dallas Executive (General Aviation Airport) Number of operations (annual, FY 2011)	58,602
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Dallas/Forth Worth International Airport (FY 2011) Total Domestic Revenue Passengers	51,932,641
Passenger Enplanements	28,866,772
Domestic Cargo (tons)	350,165

Construction Activity (FY 2010-11):

Permits Issued	33,835
Estimated Value	\$3,119,687,431

Median Family Income:

\$43,132

*Source: U.S. Census Bureau, 2010 American Community Survey

COMMUNITY PROFILE CITY OF DALLAS, TEXAS

Unemployment Rate (June 2012):

7.4%

**Source: Texas Workforce Commission, Not Seasonally Adjusted*

Employment:

Largest Public Companies by Revenue

(\$ Millions)*

Revenue

(\$ Millions)

AT&T	126,723.0
Southwest Airlines	15,658.0
HollyFrontier	15,439.5
Texas Instruments	13,735.0
Dean Foods	13,055.5
Tenet Healthcare	9,601.0
Energy Transfer Equity	8,240.7
Energy Future Holdings	7,040.0
Celanese	6,763.0

**Source: "Fortune 500", Fortune Magazine, 2012*

Largest Private Employers

(by Largest Employment Site)*

**# Local
Employees**

Texas Instruments	9,692
AT&T	6,400
Children's Medical Center Dallas	5,500
Baylor University Medical Center	5,045
Odyssey Healthcare	4,249
Southwest Airlines	3,944
Texas Health Presbyterian Hospital Dallas	3,644
Nations Broadband Inc.	2,500
Medical City Dallas Hospital	2,066
Methodist Dallas Medical Center	1,918

**Source: Hoovers, Dallas Business Journal 2012 Book of Lists and the Office of Economic Development*

COMMUNITY PROFILE CITY OF DALLAS, TEXAS

Institutions of Higher Education: *(Dallas City Limits)**

University of North Texas Dallas
University of Texas Southwestern Medical Center at Dallas
Texas A&M Health Science Center Baylor College of Dentistry
Criswell College
Dallas Baptist University
Paul Quinn College
University of Phoenix – Dallas
West Coast University
Dallas County Community College District:
 Cedar Valley College
 El Centro College
 Mountain View College
 Richland College

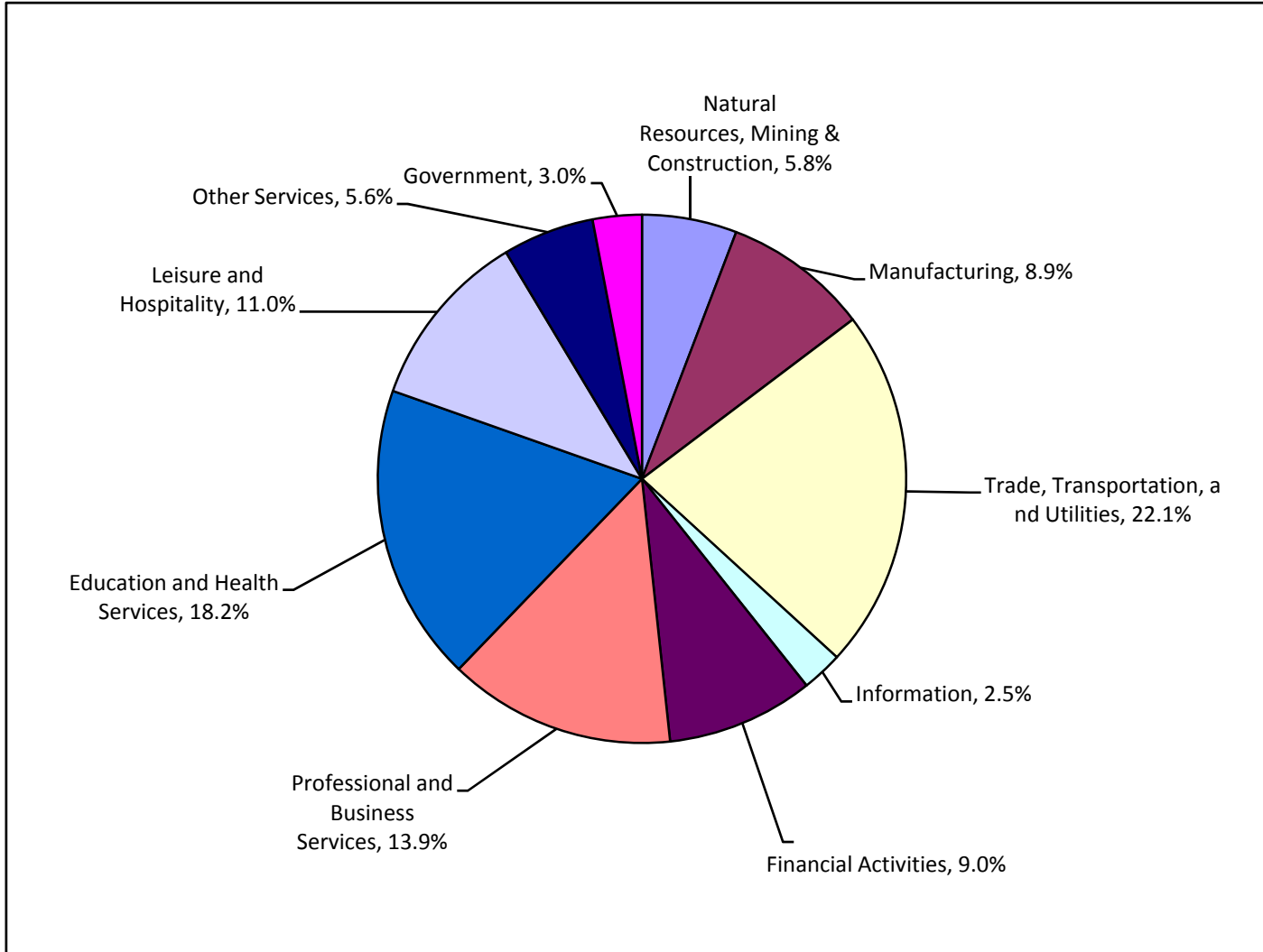
Public University
Public University
Independent Graduate
Independent Senior College
Independent Senior College
Independent Senior College
Independent Senior College
Independent Senior College
Community College

**Source: Office of Economic Development*

COMMUNITY PROFILE CITY OF DALLAS, TEXAS

Employment by Industry

**Source: Reference USA and Office of Economic Development*



Summary of Services By Department

Service(s)	FY 2011-12 Operating Budget (Dollars)	FY 2011-12 Operating Estimate (Dollars)	FY 2012-13 Operating Adopted (Dollars)
General Fund			
Business Development & Procurement Services			
2.62 Vendor Development	\$133,786	\$111,182	\$130,619
6.11 Business Inclusion & Development Compliance Monitoring	\$410,933	\$356,226	\$404,464
6.56 Purchasing/Contract Management	\$1,571,120	\$1,638,431	\$1,795,496
Total Business Development & Procurement Services	\$2,115,839	\$2,105,839	\$2,330,579
City Attorney's Office			
1.26 Police Legal Liaison & Prosecution	\$1,970,559	\$1,697,684	\$2,202,646
3.11 Environmental Enforcement, Compliance, and Support (Legal Services)	\$0	\$0	\$0
3.19 Neighborhood Integrity and Advocacy (Legal Services)	\$1,151,747	\$827,712	\$1,816,707
6.26 DFW International Airport Legal Counsel	\$489,819	\$516,050	\$496,915
6.34 General Counsel	\$3,281,865	\$3,626,596	\$3,878,568
6.47 Litigation	\$3,859,706	\$4,068,717	\$4,267,880
Total City Attorney's Office	\$10,753,696	\$10,736,759	\$12,662,716
City Auditor's Office			
6.43 Investigations	\$411,792	\$414,344	\$435,171
6.8 Audits and Reviews	\$1,654,749	\$1,623,849	\$1,744,823
Total City Auditor's Office	\$2,066,541	\$2,038,193	\$2,179,994
City Controller's Office			
6.2 Accounts Payable	\$886,419	\$819,242	\$865,989
6.12 Cash and Debt Management	\$444,876	\$458,698	\$502,371
6.23 Cost Accounting and Fixed Assets	\$225,190	\$217,140	\$228,539
6.25 Deferred Compensation	\$0	\$0	\$0
6.32 Financial Reporting	\$953,080	\$1,006,917	\$1,390,005
6.40 Independent Audit	\$937,440	\$937,440	\$803,189
6.49 Payroll	\$671,520	\$663,443	\$718,453
6.53 Reconciliations	\$431,520	\$422,921	\$470,241
Total City Controller's Office	\$4,550,045	\$4,525,801	\$4,978,787

Summary of Services By Department

Service(s)	FY 2011-12 Operating Budget (Dollars)	FY 2011-12 Operating Estimate (Dollars)	FY 2012-13 Operating Adopted (Dollars)
City Manager's Office			
6.13 City Administration	\$1,429,214	\$1,418,296	\$1,508,550
Total City Manager's Office	\$1,429,214	\$1,418,296	\$1,508,550
City Secretary's Office			
6.7 Archives	\$150,901	\$147,180	\$125,348
6.10 Boards and Commissions Support	\$298,742	\$335,641	\$328,794
6.15 City Council Support	\$454,432	\$396,022	\$648,650
6.24 Customer Service	\$201,270	\$168,682	\$138,671
6.28 Elections	\$1,239,089	\$1,176,257	\$1,119,514
6.54 Records Management	\$408,651	\$460,455	\$501,228
Total City Secretary's Office	\$2,753,085	\$2,684,237	\$2,862,205
Civil Service			
6.4 Analysis/Development and Validation	\$514,059	\$419,916	\$591,403
6.5 Applicant Processing - Civilian	\$364,090	\$393,127	\$447,442
6.6 Applicant Processing - Uniform	\$221,614	\$226,256	\$356,328
6.19 Civil Service Board Administration/Employee Appeals Process	\$333,086	\$382,637	\$376,008
6.33 Fire Applicant - Physical Abilities Testing	\$26,574	\$32,323	\$32,861
Total Civil Service	\$1,459,423	\$1,454,259	\$1,804,042
Code Compliance Services			
2.44 Regulation and Enforcement of For Hire Transportation	\$819,863	\$814,957	\$824,403
3.8 Dallas Animal Services	\$6,310,947	\$6,808,969	\$7,156,514
3.18 Neighborhood Code Compliance Services	\$15,515,364	\$15,572,414	\$17,133,277
3.20 Neighborhood Nuisance Abatement	\$5,098,818	\$4,479,893	\$5,172,747
Total Code Compliance Services	\$27,744,992	\$27,676,233	\$30,286,941
Court and Detention Services			
1.2 City Detention Center	\$1,131,695	\$1,210,793	\$1,298,736
1.15 Lew Sterrett Jail Contract	\$7,851,819	\$7,851,819	\$8,228,943
1.16 Municipal Court Services	\$9,561,138	\$9,375,010	\$10,219,962
3.15 Illegal Dump Team - Criminal Investigations and Arrests	\$0	\$16,989	\$0
Total Court and Detention Services	\$18,544,652	\$18,454,611	\$19,747,641

Summary of Services By Department

Service(s)	FY 2011-12 Operating Budget (Dollars)	FY 2011-12 Operating Estimate (Dollars)	FY 2012-13 Operating Adopted (Dollars)
EBS - Building Services			
1.31 Security Service for City Facilities	\$2,583,727	\$2,382,609	\$3,461,962
2.4 Bullington Truck Terminal and Pedestrian Way Operation and Maintenance	\$317,969	\$322,793	\$320,155
4.15 Thanksgiving Square Support	\$345,971	\$345,971	\$373,649
6.16 City Facility Operation, Maintenance and Repair	\$11,360,046	\$11,320,877	\$13,911,470
6.30 Energy Procurement, Monitoring and Conservation	\$3,572,102	\$3,763,285	\$4,034,333
Total EBS - Building Services	\$18,179,815	\$18,135,535	\$22,101,569
Fire			
1.7 Emergency Medical Service	\$9,579,851	\$8,846,084	\$7,462,672
1.8 Fire and Rescue Emergency Response	\$147,954,989	\$154,032,585	\$156,205,945
1.9 Fire and Rescue Equipment Maintenance and Supply	\$7,782,402	\$6,226,121	\$6,555,577
1.10 Fire Dispatch and Communications	\$4,878,770	\$5,018,090	\$8,580,562
1.11 Fire Investigation & Explosive Ordnance Disposal	\$3,329,489	\$3,690,059	\$3,891,013
1.12 Fire Training and Recruitment	\$22,513,986	\$16,860,020	\$9,489,394
1.13 Inspection and Life Safety Education	\$9,371,006	\$10,197,287	\$10,361,840
1.32 Special Operations	\$416,980	\$674,074	\$363,607
2.20 Fire Inspection for New Construction	\$530,774	\$608,056	\$435,549
Total Fire	\$206,358,247	\$206,152,376	\$203,346,159
Housing / Community Services			
1.30 Project Reconnect/Offender Re-entry Program	\$351,414	\$333,955	\$358,454
2.21 First-Time Homebuyer Loans	\$0	\$0	\$0
2.27 Home Repair - South Dallas/Fair Park	\$0	\$0	\$0
2.28 Housing Development Loan Program	\$0	\$0	\$0
2.29 Housing Services	\$0	\$0	\$0
2.32 Neighborhood Enhancement Program (NEP)	\$0	\$0	\$0
2.33 Neighborhood Investment Program - Infrastructure Improvements	\$0	\$0	\$0
2.34 Neighborhood Non-Profits Housing Development	\$0	\$0	\$0
2.43 Reconstruction/SHARE Housing for Low-Income Households	\$0	\$0	\$0
2.45 Residential Development Acquisition Loan Program	\$0	\$0	\$0
2.61 Urban Land Bank	\$129,011	\$134,908	\$33,649
2.9 Community Based Development Organization (CBDO)	\$0	\$0	\$0
3.10 Emergency Social Services Contract	\$0	\$0	\$0

Summary of Services By Department

Service(s)	FY 2011-12 Operating Budget (Dollars)	FY 2011-12 Operating Estimate (Dollars)	FY 2012-13 Operating Adopted (Dollars)
3.14 HIV/AIDS Housing and Services	\$0	\$0	\$0
3.17 Major Systems Repair Program	\$0	\$0	\$0
3.21 People Helping People - Volunteer Home Repair	\$0	\$0	\$0
3.24 Senior / Medical Transportation Services	\$203,011	\$200,487	\$214,050
3.25 Senior Services	\$165,206	\$163,671	\$220,977
3.6 Community Centers - MLK/WDMC	\$1,583,141	\$1,708,051	\$1,754,421
3.7 Comprehensive Homeless Outreach	\$5,316,990	\$5,208,024	\$5,557,086
3.9 Dental Health Services	\$100,000	\$100,000	\$100,000
5.3 City Child Care Services	\$0	\$0	\$0
5.5 Supplemental Nutrition Program for Women, Infants and Children (WIC)	\$0	\$0	\$0
6.22 Contracts & Grants Administration	\$248,495	\$231,467	\$301,656
6.37 Housing Management Support	\$0	\$0	\$578,422
6.57 Support for Home Repair/Replacement Programs	\$0	\$0	\$0
6.58 Support for Housing Development Programs	\$0	\$0	\$0
Total Housing / Community Services	\$8,097,268	\$8,080,563	\$9,118,715
Human Resources			
6.20 Compensation Analysis / Classification	\$398,910	\$441,041	\$484,976
6.38 HRIS and HR Payroll Services	\$1,322,138	\$1,300,077	\$1,420,596
6.39 Human Resource Consulting	\$1,770,186	\$1,723,588	\$1,896,654
Total Human Resources	\$3,491,234	\$3,464,706	\$3,802,226
Judiciary			
1.17 Municipal Judges/Cases Docketed	\$1,988,675	\$2,038,876	\$2,087,824
1.3 Civil Adjudication Court	\$352,910	\$123,034	\$388,498
1.4 Community Court	\$0	\$0	\$0
1.5 Court Security	\$603,506	\$633,254	\$664,941
6.45 Language Services	\$131,745	\$134,748	\$145,171
Total Judiciary	\$3,076,836	\$2,929,912	\$3,286,434
Library			
5.2 Central Library	\$4,261,978	\$4,052,193	\$4,718,831
5.4 Neighborhood Libraries	\$14,200,263	\$14,332,841	\$15,575,696
Total Library	\$18,462,241	\$18,385,034	\$20,294,527

Summary of Services By Department

Service(s)	FY 2011-12 Operating Budget (Dollars)	FY 2011-12 Operating Estimate (Dollars)	FY 2012-13 Operating Adopted (Dollars)
Management Services			
1.6	\$363,644	\$355,947	\$445,511
2.12	\$195,320	\$193,720	\$322,279
3.13	\$508,360	\$469,577	\$776,400
6.1	\$865,769	\$926,025	\$1,233,233
6.14	\$159,730	\$153,712	\$197,112
6.31	\$93,206	\$85,044	\$84,424
6.41	\$0	\$0	\$175,650
6.42	\$0	\$0	\$133,956
6.50	\$391,182	\$382,266	\$356,826
6.56	\$922,684	\$909,816	\$920,557
6.9	\$0	\$0	\$0
Total Management Services	\$3,499,895	\$3,476,107	\$4,645,948
Mayor and Council			
6.3	\$3,624,124	\$3,584,001	\$3,863,819
Total Mayor and Council	\$3,624,124	\$3,584,001	\$3,863,819
Office of Cultural Affairs			
4.14	\$572	\$0	\$0
4.2	\$3,060,818	\$3,138,964	\$3,242,222
4.3	\$218,570	\$218,569	\$864,602
4.4	\$30,000	\$30,000	\$30,000
4.5	\$5,534,391	\$5,539,599	\$6,835,825
4.6	\$3,710,567	\$3,729,304	\$3,874,414
4.9	\$682,821	\$505,094	\$505,775
5.1	\$657,749	\$578,269	\$672,611
Total Office of Cultural Affairs	\$13,895,488	\$13,739,799	\$16,025,449

Summary of Services By Department

Service(s)	FY 2011-12 Operating Budget (Dollars)	FY 2011-12 Operating Estimate (Dollars)	FY 2012-13 Operating Adopted (Dollars)
Office of Economic Development			
2.1 Area Redevelopment	\$129,347	\$176,511	\$64,497
2.15 Dallas Film Commission	\$152,552	\$157,045	\$165,422
2.17 Economic Development Research and Information Services	\$2,740	\$2,718	\$18,984
2.30 Inland Port Development	\$24,367	\$21,759	\$30,681
2.31 International Business Development	\$35,140	\$9,453	\$37,192
2.41 Protocol/World Affairs Council Contract	\$0	\$0	\$0
2.48 Small Business Initiatives	\$167,218	\$199,374	\$253,510
2.49 South Dallas/Fair Park Trust Fund	\$27,181	\$31,804	\$37,290
2.5 Business Development	\$98,623	\$28,504	\$152,303
Total Office of Economic Development	\$637,168	\$627,168	\$759,879
Office of Financial Services			
6.18 Citywide Capital and Operating Budget Development and Monitoring	\$1,160,158	\$1,152,336	\$1,207,169
6.36 Grant Administration	\$264,885	\$262,674	\$552,903
6.60 Utility Management	\$351,376	\$347,996	\$387,042
Total Office of Financial Services	\$1,776,419	\$1,763,006	\$2,147,114
Office of Financial Services - Non-Departmental			
6.29 EMS Compliance Program	\$309,409	\$298,266	\$352,134
6.35 General Obligation Commercial Paper and Master Lease Program	\$3,111,565	\$2,338,020	\$6,540,898
6.48 Non-Departmental	\$16,210,969	\$15,328,613	\$15,937,359
6.59 Tax Increment Financing Districts Payments	\$11,514,898	\$11,456,259	\$13,708,161
Total Office of Financial Services - Non-Departmental	\$31,146,841	\$29,421,158	\$36,538,552

Summary of Services By Department

Service(s)	FY 2011-12 Operating Budget (Dollars)	FY 2011-12 Operating Estimate (Dollars)	FY 2012-13 Operating Adopted (Dollars)
Office of Financial Services - Reserves and Transfers			
6.21 Contingency Reserve	\$1,663,114	\$1,663,114	\$200,000
6.46 Liability/Claims Fund Transfer	\$5,288,198	\$5,288,198	\$1,778,720
6.55 Salary and Benefit Reserve	\$4,184,581	\$4,184,581	\$3,900,000
Total Office of Financial Services - Reserves and Transfers	\$11,135,893	\$11,135,893	\$5,878,720
Park and Recreation			
2.36 Operation & Maintenance of Fair Park	\$7,798,630	\$8,554,903	\$8,614,211
3.12 Environmental Management System (EMS) and Environmental Compliance	\$62,289	\$63,998	\$522,195
4.1 Aquatic Services	\$2,801,903	\$2,651,458	\$2,937,341
4.10 Park and Recreation Department Community Recreation Centers	\$12,092,870	\$11,580,429	\$15,106,645
4.11 Park and Recreation Department Youth and Volunteer Services	\$779,099	\$760,487	\$790,257
4.12 Park and Recreation Planning, Design and Constructor	\$1,641,074	\$1,686,025	\$1,284,427
4.13 Park Land Maintained	\$22,855,965	\$22,217,547	\$24,715,531
4.7 Golf and Tennis Centers	\$4,070,627	\$4,289,419	\$3,651,471
4.8 Leisure Venue Management	\$14,083,239	\$14,298,856	\$15,125,319
Total Park and Recreation	\$66,185,696	\$66,103,122	\$72,747,397
Police			
1.14 Juvenile Case Managers/First Offender Program	\$0	\$0	\$0
1.18 Police Academy and In-service Training	\$11,117,724	\$10,581,433	\$12,824,626
1.19 Police Administrative Support	\$24,619,481	\$25,383,278	\$25,597,747
1.20 Police Community Outreach	\$1,042,135	\$961,577	\$1,004,861
1.21 Police Criminal Investigations	\$56,605,947	\$55,991,829	\$56,793,759
1.22 Police Field Patrol	\$218,101,955	\$220,454,024	\$227,061,155
1.23 Police Intelligence	\$7,906,689	\$7,312,365	\$7,653,455
1.24 Police Investigation of Vice Related Crimes	\$4,092,653	\$4,054,935	\$4,208,479
1.25 Police Investigations of Narcotics Related Crimes	\$10,319,003	\$11,710,709	\$9,903,801
1.27 Police Operational Support	\$25,745,729	\$25,593,885	\$20,504,987
1.28 Police Recruiting and Personnel Service	\$7,725,938	\$7,305,124	\$7,416,665
1.29 Police Special Operations	\$32,129,182	\$29,622,858	\$28,267,410
Total Police	\$399,406,436	\$398,972,017	\$401,236,945

Summary of Services By Department

Service(s)	FY 2011-12 Operating Budget (Dollars)	FY 2011-12 Operating Estimate (Dollars)	FY 2012-13 Operating Adopted (Dollars)
Public Works and Transportation			
1.1	\$321,072	\$324,730	\$410,576
2.37	\$228,052	\$198,758	\$227,749
2.51	\$347,656	\$319,472	\$200,975
2.58	\$479,980	\$402,126	\$669,073
2.6	\$1,859,775	\$1,610,787	\$1,783,974
2.8	\$1,504,889	\$1,666,055	\$1,677,582
3.1	\$322,649	\$195,320	\$322,342
3.2	\$119,912	\$128,093	\$169,067
6.44	\$310,852	\$342,250	\$197,494
Total Public Works and Transportation	\$5,494,837	\$5,187,591	\$5,658,832
Sanitation Services			
3.16	\$17,331,234	\$18,014,962	\$17,074,408
3.23	\$32,165,850	\$31,843,609	\$31,888,468
3.28	\$12,088,190	\$11,176,028	\$11,461,690
3.3	\$346,934	\$332,284	\$548,779
3.4	\$11,752,245	\$11,615,088	\$11,892,384
3.5	\$851,008	\$851,008	\$730,534
Total Sanitation Services	\$74,535,461	\$73,832,979	\$73,596,263
Street Services			
2.46	\$9,777,672	\$9,764,719	\$8,948,187
2.47	\$8,861,266	\$8,822,317	\$9,754,032
2.53	\$12,344,144	\$12,332,044	\$12,781,784
2.54	\$15,319,805	\$15,302,861	\$15,780,753
2.56	\$4,738,830	\$4,813,761	\$7,486,449
2.57	\$2,252,844	\$2,206,984	\$2,510,931
Total Street Services	\$53,294,561	\$53,242,686	\$57,262,136
Street Services – Street Lighting			
2.52	\$18,083,768	\$17,585,046	\$19,058,371
Total Street Services – Street Lighting	\$18,083,768	\$17,585,046	\$19,058,371

Summary of Services By Department

Service(s)	FY 2011-12 Operating Budget (Dollars)	FY 2011-12 Operating Estimate (Dollars)	FY 2012-13 Operating Adopted (Dollars)
Sustainable Development and Construction			
2.2	\$175,000	\$138,923	\$345,692
2.26	\$200,000	\$203,126	\$425,877
2.42	\$0	\$0	\$83,685
2.50	\$348,825	\$357,828	\$339,080
3.22	\$0	\$0	\$48,181
6.52	\$0	\$0	\$85,758
Total Sustainable Development and Construction	\$723,825	\$699,877	\$1,328,273
Trinity Watershed Management			
2.59	\$262,220	\$252,220	\$244,384
Total Trinity Watershed Management	\$262,220	\$252,220	\$244,384
General Fund Total	\$1,012,785,760	\$1,007,865,024	\$1,041,303,167
Enterprise Funds			
Aviation			
2.7	\$11,105,192	\$11,105,192	\$10,052,907
2.16	\$33,240,739	\$33,123,882	\$35,470,081
2.24	\$3,336,099	\$3,252,484	\$3,550,983
Total Aviation	\$47,682,030	\$47,481,558	\$49,073,971
Convention and Event Services			
2.11	\$18,692,063	\$18,692,063	\$18,776,038
2.13	\$41,553,074	\$41,073,642	\$38,004,682
2.14	\$1,370,342	\$1,251,601	\$1,449,674
2.35	\$369,383	\$409,630	\$450,464
2.60	\$656,920	\$658,000	\$651,000
Total Convention and Event Services	\$62,641,782	\$62,084,936	\$59,331,858
Office of Cultural Affairs -- Municipal Radio			
4.16	\$2,798,232	\$2,502,653	\$2,599,440
Total Office of Cultural Affairs -- Municipal Radio	\$2,798,232	\$2,502,653	\$2,599,440

Summary of Services By Department

Service(s)	FY 2011-12 Operating Budget (Dollars)	FY 2011-12 Operating Estimate (Dollars)	FY 2012-13 Operating Adopted (Dollars)
Sustainable Development and Construction - Enterprise			
2.3	\$426,043	\$432,889	\$429,916
2.10	\$9,235,909	\$9,158,151	\$11,832,479
2.18	\$964,225	\$915,641	\$1,311,702
2.19	\$5,551,895	\$5,514,178	\$6,289,665
2.25	\$442,362	\$450,360	\$500,513
2.38	\$170,167	\$137,392	\$232,285
2.39	\$743,529	\$683,788	\$815,636
2.40	\$183,904	\$188,121	\$278,212
2.55	\$381,123	\$369,744	\$449,604
2.66	\$943,396	\$963,839	\$1,030,493
Total Sustainable Development and Construction - Enterprise	\$19,042,553	\$18,814,103	\$23,170,505
Trinity Watershed Management – Storm Drainage Management			
2.22	\$11,106,313	\$11,162,895	\$12,354,417
2.23	\$1,787,165	\$1,786,365	\$1,918,325
3.26	\$38,195,144	\$38,193,851	\$34,861,167
3.27	\$3,474,735	\$3,318,349	\$4,712,419
Total Trinity Watershed Management – Storm Drainage Management	\$54,563,357	\$54,461,460	\$53,846,328
Water Utilities			
2.63	\$267,111,055	\$261,277,865	\$268,255,615
2.64	\$100,946,232	\$100,096,040	\$107,340,228
2.65	\$13,464,228	\$13,180,997	\$14,118,483
3.29	\$16,814,238	\$15,621,780	\$17,365,211
3.30	\$48,851,607	\$48,251,513	\$49,709,891
3.31	\$6,607,759	\$6,604,850	\$6,799,485
6.17	\$411,570	\$378,574	\$370,619
6.27	\$72,859,818	\$72,315,836	\$73,506,116
6.61	\$0	\$0	\$0
6.62	\$3,160,024	\$3,153,951	\$3,277,446
6.63	\$21,599,258	\$21,248,306	\$23,221,026
Total Water Utilities	\$551,825,789	\$542,129,712	\$563,964,120

Summary of Services By Department

Service(s)	FY 2011-12 Operating Budget (Dollars)	FY 2011-12 Operating Estimate (Dollars)	FY 2012-13 Operating Adopted (Dollars)	
Internal Services				
Communication & Information Services				
6.A	9-1-1 Technology/Education Services	\$14,131,328	\$14,076,341	\$18,230,148
6.C	Cable Access and Audiovisual Services	\$460,610	\$449,374	\$552,243
6.K	Internal Application Services	\$14,352,414	\$13,672,835	\$15,141,984
6.L	Internal Computer Support	\$5,897,165	\$6,172,454	\$6,517,739
6.M	Internal Desktop Support	\$1,751,431	\$2,455,867	\$2,574,655
6.N	Internal Radio Communication	\$3,444,366	\$3,140,194	\$4,289,162
6.O	Internal Telephone and Data Communication	\$8,624,975	\$8,634,948	\$9,526,725
6.P	Public Safety Technology Support	\$6,106,440	\$6,227,794	\$7,418,041
6.R	Strategic Technology Management	\$7,707,214	\$7,233,470	\$8,622,746
	Total Communication & Information Services	\$62,475,943	\$62,063,277	\$72,873,443
EBS - Equipment Services				
6.D	City Fleet Asset Management	\$2,476,718	\$2,255,520	\$2,494,441
6.E	City Fleet Maintenance and Repair Services	\$22,569,577	\$23,947,382	\$23,004,141
6.F	City Fleet Paint and Body Shop Coordination	\$1,425,543	\$966,282	\$927,611
6.H	Environmental Services for City Fleet Operations	\$457,903	\$440,614	\$520,438
6.I	Fuel Procurement and Management	\$22,331,511	\$21,651,454	\$22,496,160
	Total EBS - Equipment Services	\$49,261,252	\$49,261,252	\$49,442,791
Employee Benefits				
6.J	HR Benefits Administration Services	\$620,863	\$620,863	\$1,015,205
	Total Employee Benefits	\$620,863	\$620,863	\$1,015,205
Express Business Center				
6.B	Business Services	\$3,182,012	\$2,850,445	\$3,151,689
6.G	Disposal of Surplus and Police Unclaimed Property	\$689,311	\$701,707	\$661,020
	Total Express Business Center	\$3,871,323	\$3,552,152	\$3,812,709
Risk Management Services				
6.Q	Risk Management Services	\$1,620,721	\$1,590,721	\$1,810,051
	Total Risk Management	\$1,620,721	\$1,590,721	\$1,810,051

Key Focus Area 1: Public Safety

Service(s)	Department	FY 2011-12 Budget FTE	FY 2011-12 Estimate FTE	FY 2012-13 Proposed FTE
Key Focus Area 1: Public Safety				
1.1	Adjudication Office	4.4	4.4	6.4
1.2	City Detention Center	27.0	28.0	27.0
1.3	Civil Adjudication Court	4.0	1.3	4.0
1.4	Community Court	.6	.6	.6
1.5	Court Security	15.3	14.8	15.3
1.6	Emergency Management Operations	6.0	6.0	6.0
1.7	Emergency Medical Service Contracts and Administration	31.6	32.9	32.8
1.8	Fire and Rescue Emergency Response	1,490.1	1,566.2	1,605.2
1.9	Fire and Rescue Equipment Maintenance and Supply	68.2	63.0	65.6
1.10	Fire Dispatch and Communications	56.5	62.3	65.6
1.11	Fire Investigation & Explosive Ordnance Disposal	23.3	25.2	25.4
1.12	Fire Training and Recruitment	341.7	265.8	119.4
1.13	Inspection and Life Safety Education	71.9	75.3	85.6
1.14	Juvenile Case Managers/First Offender Program	7.0	5.8	7.0
1.15	Lew Sterrett Jail Contract	0.0	0.0	0.0
1.16	Municipal Court Services	156.0	151.1	156.0
1.17	Municipal Judges/Cases Docketed	16.2	15.3	16.2
1.18	Police Academy and In-service Training	131.4	104.7	168.5
1.19	Police Administrative Support	104.2	104.7	107.1
1.20	Police Community Outreach	16.8	15.2	16.6
1.21	Police Criminal Investigations	508.4	493.3	510.6
1.22	Police Field Patrol	2,409.8	2,452.1	2,472.4
1.23	Police Intelligence	72.0	69.2	71.5
1.24	Police Investigation of Vice Related Crimes	36.1	38.0	38.5
1.25	Police Investigations of Narcotics Related Crimes	118.9	108.8	115.9
1.26	Police Legal Liaison & Prosecution	28.7	27.5	27.7
1.27	Police Operational Support	398.3	402.2	412.0
1.28	Police Recruiting and Personnel Service	63.8	60.8	64.1
1.29	Police Special Operations	485.2	436.3	311.5
1.30	Project Reconnect/Offender Re-entry Program	13.0	10.6	13.0
1.31	Security Service for City Facilities	42.3	38.6	54.3
1.32	Special Operations	46.7	44.7	43.0
Total for Key Focus Area 1:		6,795.4	6,724.7	6,664.8

Key Focus Area 2: Economic Vibrancy

Service(s)	Department	FY 2011-12 Budget FTE	FY 2011-12 Estimate FTE	FY 2012-13 Proposed FTE	
Key Focus Area 2: Economic Vibrancy					
2.1	Area Redevelopment	Office of Economic Development	10.1	9.3	10.1
2.2	Authorized Hearings	Sustainable Development and Construction	2.0	2.0	4.0
2.3	Board and Agenda Support	Sustainable Development and Construction - Enterprise	6.4	6.4	5.2
2.4	Bullington Truck Terminal and Pedestrian Way Operation and Maintenance	EBS - Building Services	1.0	1.0	1.0
2.5	Business Development	Office of Economic Development	10.8	6.8	11.3
2.6	Capital and Interagency Planning and Programming	Public Works	85.1	76.5	84.2
2.7	Capital Construction and Debt Service	Aviation	0.0	0.0	0.0
2.8	Capital Facilities	Public Works	25.7	24.0	20.7
2.9	Community Based Development Organization (CBDO)	Housing / Community Services	0.0	0.0	0.0
2.10	Construction Plan Review and Permitting	Sustainable Development and Construction - Enterprise	60.8	54.6	113.4
2.11	Convention Center Debt Service Payment	Convention and Event Services	0.0	0.0	0.0
2.12	Dallas CityDesign Studio	Management Services	4.5	4.5	6.0
2.13	Dallas Convention Center	Convention and Event Services	96.0	96.0	96.0
2.14	Dallas Farmers Market	Convention and Event Services	13.0	12.0	12.0
2.15	Dallas Film Commission	Office of Economic Development	5.2	4.1	5.0
2.16	Dallas Love Field	Aviation	199.0	170.0	195.6
2.17	Economic Development Research and Information Services	Office of Economic Development	6.5	5.7	6.3
2.18	Engineering Review for Private Development	Sustainable Development and Construction - Enterprise	17.8	16.3	18.4
2.19	Field Inspections of Private Development Construction Sites	Sustainable Development and Construction - Enterprise	68.8	61.6	72.4
2.20	Fire Inspection for New Construction	Fire	17.0	16.6	15.0
2.21	First-Time Homebuyer Loans	Housing / Community Services	0.0	0.0	7.0
2.22	Flood Control	Trinity Watershed Management – Storm Drainage Management	148.9	127.9	139.9
2.23	Floodplain and Drainage Management	Trinity Watershed Management – Storm Drainage Management	15.0	16.0	16.0
2.24	General Aviation Facilities - Dallas Executive Airport & Vertiport	Aviation	17.9	13.4	13.3
2.25	GIS Mapping for Private Development	Sustainable Development and Construction - Enterprise	5.6	5.6	6.3
2.26	Historic Preservation	Sustainable Development and Construction	2.0	2.0	4.5
2.27	Home Repair - South Dallas/Fair Park	Housing / Community Services	0.0	0.0	0.0
2.28	Housing Development Loan Program	Housing / Community Services	0.0	0.0	0.0
2.29	Housing Services	Housing / Community Services	0.0	0.0	0.0
2.30	Inland Port Development	Office of Economic Development	1.3	1.3	1.3
2.31	International Business Development	Office of Economic Development	2.6	2.6	2.5
2.32	Neighborhood Enhancement Program (NEP)	Housing / Community Services	0.0	0.0	0.0
2.33	Neighborhood Investment Program - Infrastructure Improvements	Housing / Community Services	0.0	0.0	0.0
2.34	Neighborhood Non-Profits Housing Development	Housing / Community Services	0.0	0.0	0.0
2.35	Office of Special Events	Convention and Event Services	6.0	6.0	7.0
2.36	Operation & Maintenance of Fair Park	Park and Recreation	66.9	70.7	72.8

Key Focus Area 2: Economic Vibrancy

Service(s)	Department	FY 2011-12 Budget FTE	FY 2011-12 Estimate FTE	FY 2012-13 Proposed FTE	
2.37	Pavement Management	Public Works	3.3	2.9	3.3
2.38	Private Development Infrastructure Inspection	Sustainable Development and Construction - Enterprise	2.2	1.7	3.1
2.39	Private Development Records and Archival Library	Sustainable Development and Construction - Enterprise	13.3	11.4	14.1
2.40	Private Development Survey	Sustainable Development and Construction - Enterprise	2.2	2.2	3.1
2.41	Protocol/World Affairs Council Contract	Office of Economic Development	0.0	0.0	0.0
2.42	Real Estate for Private Development	Sustainable Development and Construction	13.3	13.0	13.2
2.43	Reconstruction/SHARE Housing for Low-Income Households	Housing / Community Services	0.0	0.0	0.0
2.44	Regulation and Enforcement of For Hire Transportation	Code Compliance Services	11.8	12.2	12.0
2.45	Residential Development Acquisition Loan Program	Housing / Community Services	0.0	0.0	0.0
2.46	Rights-of-Way Maintenance Contracts and Inspections Group	Street Services	28.0	26.9	28.0
2.47	Service Maintenance Areas	Street Services	218.3	198.0	218.3
2.48	Small Business Initiatives	Office of Economic Development	6.9	6.9	8.0
2.49	South Dallas/Fair Park Trust Fund	Office of Economic Development	2.6	2.6	2.5
2.50	Strategic Land Use	Sustainable Development and Construction	4.2	4.0	4.1
2.51	Street Cut and Right-of-Way Management (Cut Control)	Public Works	10.3	7.8	10.9
2.52	Street Lighting	Street Services – Street Lighting	1.0	1.0	1.0
2.53	Street Repair Division - Asphalt	Street Services	111.6	119.7	111.6
2.54	Street Repair Division - Concrete	Street Services	144.2	136.4	144.2
2.55	Subdivision Plat Review	Sustainable Development and Construction - Enterprise	5.8	5.3	6.4
2.56	Traffic Operations Maintenance	Street Services	53.8	49.5	60.5
2.57	Traffic Safety and Congestion Management	Street Services	27.3	23.8	26.8
2.58	Transportation Planning	Public Works	6.2	4.9	9.8
2.59	Trinity River Corridor Project Implementation	Trinity Watershed Management	14.0	12.0	13.0
2.60	Union Station	Convention and Event Services	0.0	0.0	0.0
2.61	Urban Land Bank	Housing / Community Services	4.0	4.0	4.0
2.62	Vendor Development	Business Development & Procurement Services	2.0	1.9	2.0
2.63	Water Capital Funding	Water Utilities	0.0	0.0	0.0
2.64	Water Production and Delivery	Water Utilities	596.3	575.3	599.3
2.65	Water Utilities Capital Program Management	Water Utilities	169.0	163.5	169.0
2.66	Zoning	Sustainable Development and Construction - Enterprise	10.8	10.8	10.4
Total for Key Focus Area 2:			2,358.3	2,210.6	2,425.8

Key Focus Area 3: Clean, Healthy Environment

Service(s)	Department	FY 2011-12 Budget FTE	FY 2011-12 Estimate FTE	FY 2012-13 Proposed FTE	
Key Focus Area 3: Clean, Healthy Environment					
3.1	Air Quality Compliance	Public Works	11.8	10.0	11.1
3.2	Ambient Air Monitoring	Public Works	8.6	8.7	9.5
3.3	Animal Remains Collection	Sanitation Services	7.0	6.8	9.5
3.4	Brush/Bulk Waste Removal Services	Sanitation Services	141.0	139.8	136.4
3.5	City Facility Services	Sanitation Services	0.0	0.0	0.0
3.6	Community Centers - MLK/WDMC	Housing / Community Services	18.8	18.9	18.0
3.7	Comprehensive Homeless Outreach	Housing / Community Services	28.0	22.5	24.0
3.8	Dallas Animal Services	Code Compliance Services	91.0	85.6	93.0
3.9	Dental Health Services	Housing / Community Services	0.0	0.0	0.0
3.10	Emergency Social Services Contract	Housing / Community Services	0.0	0.0	0.0
3.11	Environmental Enforcement, Compliance, and Support (Legal Services)	City Attorney's Office	1.0	1.0	1.0
3.12	Environmental Management System (EMS) and Environmental Compliance	Park and Recreation	10.4	3.6	6.4
3.13	Environmental Quality	Management Services	23.4	23.4	23.4
3.14	HIV/AIDS Housing and Services	Housing / Community Services	0.0	0.0	0.0
3.15	Illegal Dump Team - Criminal Investigations and Arrests	Court and Detention Services	10.1	10.0	11.0
3.16	Landfill Services	Sanitation Services	149.7	156.4	155.0
3.17	Major Systems Repair Program	Housing / Community Services	0.0	0.0	0.0
3.18	Neighborhood Code Compliance Services	Code Compliance Services	267.6	252.5	279.6
3.19	Neighborhood Integrity and Advocacy (Legal Services)	City Attorney's Office	33.5	28.0	33.5
3.20	Neighborhood Nuisance Abatement	Code Compliance Services	99.3	89.5	99.3
3.21	People Helping People - Volunteer Home Repair	Housing / Community Services	10.0	9.7	10.0
3.22	Relocation Assistance	Sustainable Development and Construction	5.1	4.2	4.1
3.23	Residential Refuse Collection	Sanitation Services	417.3	391.7	411.9
3.24	Senior / Medical Transportation Services	Housing / Community Services	5.0	4.6	5.0
3.25	Senior Services	Housing / Community Services	4.0	4.0	4.0
3.26	Storm Drainage Management Fund	Trinity Watershed Management – Storm Drainage Management	0.0	0.0	0.0
3.27	Stormwater Management	Trinity Watershed Management – Storm Drainage Management	46.0	40.9	60.7
3.28	Waste Diversion Service	Sanitation Services	130.5	94.7	141.6
3.29	Wastewater Collection	Water Utilities	240.4	210.3	240.4
3.30	Wastewater Treatment	Water Utilities	336.3	305.2	336.3
3.31	Water Conservation	Water Utilities	11.0	11.0	13.0
Total for Key Focus Area 3:			2,106.8	1,933.0	2,137.7

Key Focus Area 4: Culture, Arts and Recreation

Service(s)	Department	FY 2011-12 Budget FTE	FY 2011-12 Estimate FTE	FY 2012-13 Proposed FTE
Key Focus Area 4: Culture, Arts & Recreation				
4.1	Aquatic Services	57.8	57.3	62.8
4.2	City Cultural Centers	36.9	38.9	38.9
4.3	City Performance Hall	1.6	1.6	11.0
4.4	Community Artists Program	0.0	0.0	0.0
4.5	Cultural Facilities	1.7	1.7	1.7
4.6	Cultural Services Contracts	3.8	3.8	3.8
4.7	Golf and Tennis Centers	78.9	77.1	76.9
4.8	Leisure Venue Management	1.1	.7	3.1
4.9	Majestic Theater	9.0	9.0	9.0
4.10	Park and Recreation Department Community Recreation Centers	241.6	226.3	269.6
4.11	Park and Recreation Department Youth and Volunteer Services	54.3	54.1	49.3
4.12	Park and Recreation Planning, Design and Construction	37.6	33.6	22.6
4.13	Park Land Maintained	362.2	360.1	382.2
4.14	Public Art for Dallas	3.0	3.0	3.0
4.15	Thanksgiving Square Support	0.0	0.0	0.0
4.16	WRR Municipal Radio Classical Music	21.5	21.5	20.5
Total for Key Focus Area 4:		911.0	888.7	954.4

Key Focus Area 5: Educational Enhancements

Service(s)		Department	FY 2011-12 Budget FTE	FY 2011-12 Estimate FTE	FY 2012-13 Proposed FTE
Key Focus Area 5: Educational Enhancements					
5.1	Arts Learning & Lifelong Education	Office of Cultural Affairs	3.7	2.0	3.7
5.2	Central Library	Library	56.0	50.8	56.5
5.3	City Child Care Services	Housing / Community Services	3.0	3.0	3.0
5.4	Neighborhood Libraries	Library	200.5	195.0	206.0
5.5	Supplemental Nutrition Program for Women, Infants and Children (WIC)	Housing / Community Services	314.0	318.0	318.0
Total for Key Focus Area 5:			577.2	568.8	587.2

Key Focus Area 6: E³ Government

Service(s)	Department	FY 2011-12 Budget FTE	FY 2011-12 Estimate FTE	FY 2012-13 Proposed FTE	
Key Focus Area 6: Efficient, Effective Economical Government					
6.1	311 Customer Service Center	Management Services	97.3	86.2	101.3
6.2	Accounts Payable	City Controller's Office	16.3	15.3	16.3
6.3	Administrative Support for the Mayor and City Council	Mayor and Council	36.0	34.9	36.0
6.4	Analysis/Development and Validation	Civil Service	6.0	4.4	6.0
6.5	Applicant Processing - Civilian	Civil Service	5.0	5.2	6.0
6.6	Applicant Processing - Uniform	Civil Service	3.5	3.5	5.5
6.7	Archives	City Secretary's Office	1.0	1.0	1.0
6.8	Audits and Reviews	City Auditor's Office	15.0	13.6	15.0
6.9	Boards and Commissions Liaison	Management Services	1.0	1.0	1.0
6.10	Boards and Commissions Support	City Secretary's Office	4.0	4.0	3.0
6.11	Business Inclusion & Development Compliance Monitoring	Business Development & Procurement Services	6.0	4.0	6.0
6.12	Cash and Debt Management	City Controller's Office	4.1	4.1	4.1
6.13	City Administration	City Manager's Office	12.0	14.0	14.0
6.14	City Agenda Process	Management Services	2.0	2.0	3.0
6.15	City Council Support	City Secretary's Office	4.0	4.0	6.0
6.16	City Facility Operation, Maintenance and Repair	EBS - Building Services	147.4	139.2	194.4
6.17	City GIS Services	Water Utilities	16.4	16.0	16.4
6.18	Citywide Capital and Operating Budget Development and Monitoring	Office of Financial Services	12.0	10.5	12.0
6.19	Civil Service Board Administration/Employee Appeals Process	Civil Service	3.0	3.0	3.0
6.20	Compensation Analysis / Classification	Human Resources	3.0	3.0	4.0
6.21	Contingency Reserve	Office of Financial Services - Reserves and Transfers	0.0	0.0	0.0
6.22	Contracts & Grants Administration	Housing / Community Services	16.1	14.3	13.4
6.23	Cost Accounting and Fixed Assets	City Controller's Office	3.1	3.1	3.1
6.24	Customer Service	City Secretary's Office	3.0	2.0	2.0
6.25	Deferred Compensation	City Controller's Office	2.0	2.0	2.0
6.26	DFW International Airport Legal Counsel	City Attorney's Office	3.0	2.7	3.0
6.27	DWU General Expense	Water Utilities	0.0	0.0	0.0
6.28	Elections	City Secretary's Office	1.0	1.0	1.0
6.29	EMS Compliance Program	Non-Departmental	2.0	1.7	2.0
6.30	Energy Procurement, Monitoring and Conservation	EBS - Building Services	6.0	1.0	3.0
6.31	Fair Housing and Human Rights Compliance	Management Services	13.0	11.0	11.0
6.32	Financial Reporting	City Controller's Office	14.3	14.3	18.3
6.33	Fire Applicant - Physical Abilities Testing	Civil Service	.5	.5	.5
6.34	General Counsel	City Attorney's Office	33.5	33.5	35.5
6.35	General Obligation Commercial Paper and Master Lease Program	Non-Departmental	0.0	0.0	0.0
6.36	Grant Administration	Office of Financial Services	21.5	20.8	21.5
6.37	Housing Management Support	Housing / Community Services	14.0	14.0	17.0
6.38	HRIS and HR Payroll Services	Human Resources	18.0	17.1	18.0

Key Focus Area 6: E³ Government

Service(s)	Department	FY 2011-12 Budget FTE	FY 2011-12 Estimate FTE	FY 2012-13 Proposed FTE	
6.39	Human Resource Consulting	Human Resources	18.0	17.2	18.0
6.40	Independent Audit	City Controller's Office	0.0	0.0	0.0
6.41	Intergovernmental/Fund Development	Management Services	5.0	5.0	6.0
6.42	Intergovernmental/Legislative Services	Management Services	3.0	3.0	4.0
6.43	Investigations	City Auditor's Office	4.0	3.4	4.0
6.44	Land Surveying Services	Public Works	8.8	8.4	8.7
6.45	Language Services	Judiciary	2.0	2.0	2.0
6.46	Liability/Claims Fund Transfer	Office of Financial Services - Reserves and Transfers	0.0	0.0	0.0
6.47	Litigation	City Attorney's Office	39.5	39.5	41.5
6.48	Non-Departmental	Non-Departmental	6.0	3.8	0.0
6.49	Payroll	City Controller's Office	9.2	9.2	9.2
6.50	Public Information Office / Marketing & Media Relations	Management Services	7.0	7.0	8.0
6.51	Purchasing/Contract Management	Business Development & Procurement Services	22.0	22.0	25.0
6.52	Real Estate for Public Property Transactions	Sustainable Development and Construction	10.3	10.3	9.2
6.53	Reconciliations	City Controller's Office	6.1	6.1	6.1
6.54	Records Management	City Secretary's Office	2.0	3.0	3.0
6.55	Salary and Benefit Reserve	Office of Financial Services - Reserves and Transfers	0.0	0.0	0.0
6.56	Strategic Customer Services	Management Services	10.9	10.9	10.9
6.57	Support for Home Repair/Replacement Programs	Housing / Community Services	29.0	28.0	28.0
6.58	Support for Housing Development Programs	Housing / Community Services	17.0	17.0	18.0
6.59	Tax Increment Financing Districts Payments	Non-Departmental	0.0	0.0	0.0
6.60	Utility Management	Office of Financial Services	1.4	1.4	1.5
6.61	Vital Statistics	Water Utilities	15.7	12.1	15.7
6.62	Water Planning, Financial and Rate Services	Water Utilities	25.3	22.7	25.3
6.63	Water Utilities Customer Account Services	Water Utilities	288.2	270.3	288.2
Total for Key Focus Area 6:			1,076.4	1,010.2	1,137.6

Key Focus Area 6: E³ Government

Service(s)	Department	FY 2011-12 Budget FTE	FY 2011-12 Estimate FTE	FY 2012-13 Proposed FTE
Key Focus Area 6: Efficient, Effective Economical Government				
6.A	9-1-1 Technology/Education Services	4.0	3.0	3.0
6.B	Business Services	8.0	8.0	8.0
6.C	Cable Access and Audiovisual Services	5.0	4.2	6.0
6.D	City Fleet Asset Management	16.6	14.6	16.8
6.E	City Fleet Maintenance and Repair Services	213.0	205.9	214.2
6.F	City Fleet Paint and Body Shop Coordination	2.0	1.8	2.0
6.G	Disposal of Surplus and Police Unclaimed Property	3.0	3.0	3.0
6.H	Environmental Services for City Fleet Operations	6.3	6.2	6.4
6.I	Fuel Procurement and Management	10.4	10.3	15.4
6.J	HR Benefits Administration Services	5.0	5.0	8.0
6.K	Internal Application Services	74.8	48.7	62.4
6.L	Internal Computer Support	38.2	31.8	37.2
6.M	Internal Desktop Support	0.0	.6	.9
6.N	Internal Radio Communication	29.1	23.9	30.5
6.O	Internal Telephone and Data Communication	7.0	9.0	8.7
6.P	Public Safety Technology Support	29.5	27.3	32.2
6.Q	Risk Management Services	19.0	23.0	23.0
6.R	Strategic Technology Management	40.1	31.8	49.4
Total for Key Focus Area 6:		511.0	458.1	527.1

FTEs By Department

Department	FY 2011-12 FTE Budget	FY 2011-12 FTE Estimate	FY 2012-13 FTE Adopted
General Fund			
Business Development & Procurement Services	30.0	27.9	33.0
City Attorney's Office	139.2	132.2	142.2
City Auditor's Office	19.0	17.0	19.0
City Controller's Office	55.1	54.1	59.1
City Manager's Office	12.0	14.0	14.0
City Secretary's Office	15.0	15.0	16.0
Civil Service	18.0	16.6	21.0
Code Compliance Services	469.7	439.8	483.9
Court and Detention Services	193.1	189.1	194.0
EBS - Building Services	196.7	179.8	252.7
Fire	2,147.0	2,152.0	2,057.6
Housing / Community Services	475.9	468.6	482.4
Human Resources	39.0	37.3	40.0
Judiciary	38.1	34.0	38.1
Library	256.5	245.8	262.5
Management Services	173.1	160.0	180.6
Mayor and Council	36.0	34.9	36.0
Office of Cultural Affairs	59.7	60.0	71.1
Office of Economic Development	46.0	39.3	47.0
Office of Financial Services	34.9	32.7	35.0
Office of Financial Services - Appraisal Districts	0.0	0.0	0.0
Office of Financial Services - Dallas County Tax Collection	0.0	0.0	0.0
Office of Financial Services - Non-Departmental	8.0	5.5	2.0
Office of Financial Services - Reserves and Transfers	0.0	0.0	0.0
Park and Recreation	910.8	883.5	945.7
Police	4,351.9	4,291.1	4,295.7
Public Works and Transportation	164.2	147.6	164.6
Sanitation Services	845.5	789.4	854.4
Street Services	583.2	554.3	589.4
Street Services – Street Lighting	1.0	1.0	1.0
Sustainable Development and Construction	36.9	35.5	39.1
Trinity Watershed Management	14.0	12.0	13.0
General Fund Services Total (Count Includes FTEs Reimbursed by Grant Funds)	11,369.5	11,070.0	11,390.1

FTEs By Department

Department	FY 2011-12 FTE Budget	FY 2011-12 FTE Estimate	FY 2012-13 FTE Adopted
Enterprise Funds			
Aviation	216.9	183.4	208.9
Convention and Event Services	115.0	114.0	115.0
Office of Cultural Affairs – Municipal Radio	21.5	21.5	20.5
Sustainable Development and Construction - Enterprise	193.7	175.9	252.8
Trinity Watershed Management - Storm Drainage Management	209.9	184.8	216.6
Water Utilities	1,698.6	1,586.4	1,703.6
Enterprise Funds Total	2,455.6	2,266.0	2,517.4
Other Funds			
Communication & Information Services	227.7	180.3	230.3
EBS - Equipment Services	248.3	238.8	254.8
Employee Benefits	5.0	5.0	8.0
Express Business Center	11.0	11.0	11.0
Risk Management Services	19.0	23.0	23.0
Other Funds Total	511.0	458.1	527.1
Grand Total	14,336.1	13,794.1	14,434.6