

CITY COUNCIL FY 2015-16 BUDGET AMENDMENTS

On September 16, 2015, following the first reading of the FY 2015-16 budget, City Council considered amendments to the FY 2015-16 Proposed Budget. The amendments that were approved and subsequently included in the FY 2015-16 Adopted Budget are below.

General Fund Budget Amendments

General Fund - Expenditure Adjustments:

(\$1,584,759)	All Departments	Fuel Savings
(\$532,780)	All Departments	Reduction in Wellness Program funding - 2 added positions and all contract dollars
(\$132,000)	Mayor and City Council	Reduction in salary allocation used to accommodate floater positions
(\$25,000)	Park and Recreation	Youth Commission expenses moved from Park and Recreation to Intergovernmental Services
\$25,000	Management Services	Youth Commission expenses moved from Park and Recreation to Intergovernmental Services
		Funds to be allocated by Cultural Affairs Commission for cultural programs.
		*At least one-third should be allocated to culturally or ethnically specific artists, organizations, or programs
\$300,000	Office of Cultural Affairs	*At least one-third should be allocated to organizations whose primary focus is providing direct creative and artistic services and programs that serve youth and family in the City of Dallas
		*At least one-third should be allocated to individual artists or emerging organizations through cultural contracts programs or the cultural centers
\$783,000	Code Compliance	Additional funding for Animal Services
\$215,604	Housing/Community Services	Senior services home repair
\$286,155	Code Compliance	Additional inspectors to address multi-family properties
\$347,780	Public Works	Funding for sidewalks near DART stations and the Safe Routes program
\$185,000	Code Compliance/City Attorney's Office	Additional code inspector and attorney to enhance Community Prosecution efforts
<u>\$132,000</u>	Street Services	Street & alley improvements
\$0		

Enterprise Fund Budget Amendments

Enterprise Fund - Expenditure Adjustments:

<u>\$2,660,974</u>	Aviation	Increase in transfer to the Aviation Capital Construction Fund
\$2,660,974		

Enterprise Fund - Revenue Adjustments:

<u>\$2,660,974</u>	Aviation	Additional Love Field concession revenues
\$2,660,974		

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Internal Service Fund Budget Amendments

Internal Service Fund - Expenditure Adjustments:

(\$3,062,753)	Equipment & Building Services	Fuel Savings
<u>(\$696,626)</u>	Employee Benefits - Wellness Program	Reduction of two added positions and all contract dollars
(\$3,759,379)		

Internal Service Fund - Revenue Adjustments:

(\$3,062,753)	Equipment & Building Services	Reduction in charges to City departments for fuel expenses
<u>(\$696,626)</u>	Employee Benefits - Wellness Program	Reduction in charges to City departments to support two additional positions and contract dollars
(\$3,759,379)		

Capital Budget Amendments

\$7,300,000	Public Works	Street & alley improvements
\$2,660,974	Aviation	Increase in transfer to the Aviation Capital Construction Fund
<u>\$132,000</u>	Street Services	Transfer from the Street Services General Fund to the Street & Alley Improvement Fund
\$10,092,974		

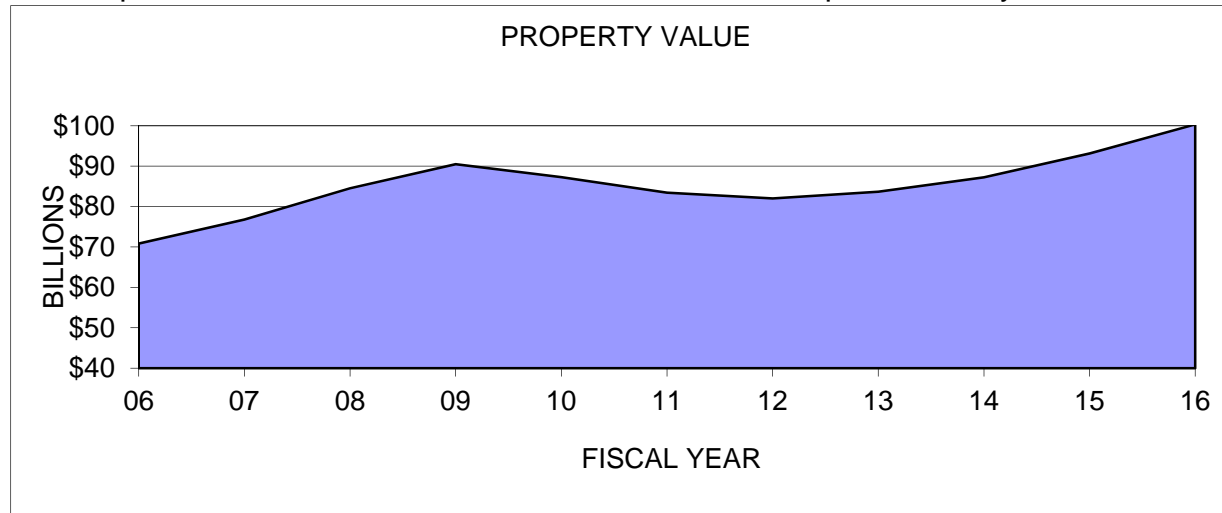
MAJOR REVENUE SOURCES

GENERAL FUND MAJOR REVENUE SOURCES

The revenue sources described in this section account for \$1,002,160,347 of the City's total General Fund operating revenues and \$230,475,333 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 appraisal districts in the four counties in which the City of Dallas is located, 100% of the estimated market value and certified by each Appraisal Review Board. The assessed taxable value for the tax roll as of January 1, 2015 (upon which the FY 2015-16 levy is based) is \$100,318,936,973. The 2015 tax roll is 7.71% more than the 2014 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 adopted tax rate for the year ending September 30, 2016 is \$0.7970 per \$100 of which \$0.5646 is allocated for general government operations and maintenance and \$0.2324 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, 2016 are estimated to be 97.55% of levy and will generate \$552,523,901 in General Fund revenues and \$227,429,250 in Debt Service revenues for a total of \$779,953,151 in revenues. Prior year taxes, penalties and interest, and special inventory tax are expected to produce an additional \$7,112,183 in revenues.

MAJOR REVENUE SOURCES

AMBULANCE REVENUES

The Dallas Fire-Rescue Department provides emergency ambulance services within the boundaries of the City of Dallas 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 transport charge is \$1,485 for residents and \$1,578 for non-city residents, and \$125 for treatment/non-transport services.

The billing and collection of ambulance fees and additional supplemental payment from the federal government is provided by vendors contracted by the City of Dallas. To estimate the FY 2015-16 revenue, historical information is used to project the gross amount billed and a projected collection rate is applied to this amount. FY 2015-16 also includes projected reimbursement revenue through Governmental Ambulance Supplemental Payment Program approved by the federal government through Texas Health and Human Services Commission. The program allows governmental ambulance providers to recover a portion of the 'loss' of providing services to Medicaid, Medicaid Managed Care and the Uninsured patients. The reimbursement amount is calculated by applying a Federal Matching Assistance Percentage (FMAP) which is 58.69% for Texas in FY 2013-14. This means that the program allows the ambulance providers to be reimbursed for 59.30% of the difference between the cost and the charges (subtracting payments) of providing ambulance services to Medicaid, Medicaid Managed Care and uninsured clients.

FRANCHISE FEE REVENUE

The City of Dallas maintains non-exclusive franchise agreements with utilities and other service providers that use the City's rights-of-way 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 rights-of-way. 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. Projections for FY 2015-16 revenues for cable are based on historical data trended forward using regression analysis. Franchise fees for Oncor Electric are based on a fee per kilowatt hour consumed and are projected for FY 2015-16 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

MAJOR REVENUE SOURCES

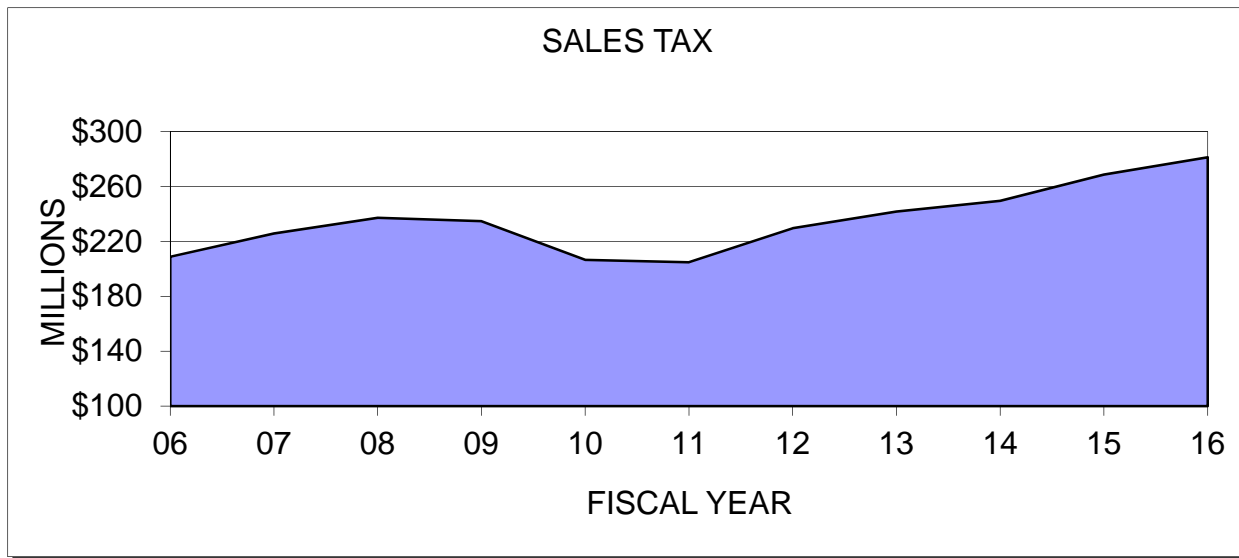
be paid to the City 45 days after the end of each calendar quarter. It is anticipated that these municipal fees for all telecommunications providers in the City will total \$27,394,587 for FY 2015-16.

MUNICIPAL COURT REVENUES

Court and Detention Services collects fines and fees on Class C Misdemeanors, including moving/non-moving traffic violations and State law/City ordinance violations. Revenues are collected in-person at cashier windows, through mail, internet, and phone payments. Delinquent accounts receive a warrant, have their driver's license and registration placed on hold (where applicable), and are contacted via mail and phone calls by an in-house collections unit. Defendants non-responsive to these efforts are pursued through the Marshal's Office and forwarded to a third party collection agency, where a 30% add-on fee is assessed to their case. The methodology used to project Municipal Court revenues is a combination of projecting future citation volumes and factoring in future collection per citation rates.

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 \$208.8 million in FY 2005-06 to a projected \$281,271,586 million in FY 2015-16. Sales tax revenues are historically volatile; therefore, actual collections may differ significantly from the budgeted amount.

MAJOR REVENUE SOURCES

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.

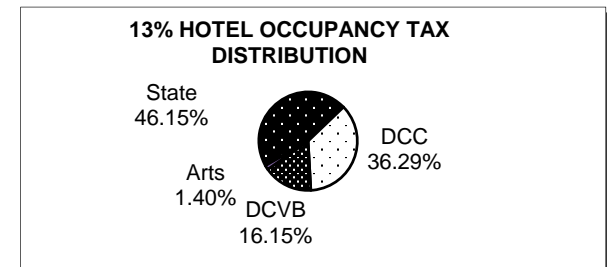
ENTERPRISE FUND MAJOR REVENUE SOURCES

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, 67.4% of it is retained by Dallas Convention Center to support operations and capital improvements as required by bond ordinance. The FY 2015-16 adopted budget assumes 30% of it will be distributed to the Dallas Convention and Visitors Bureau (DCVB) to market and promote the City of Dallas as a convention and tourist destination, and 2.6% will be distributed to the Office of Cultural Arts to encourage, promote, and improve the arts.

Hotel occupancy tax revenues are historically volatile; therefore, actual collections may differ significantly from the budgeted amount. For FY 2015-16, the City’s portion of the Hotel Occupancy Tax revenue (7%) is projected at \$54,001,830. The distribution of the 13% hotel occupancy tax is illustrated in the accompanying graph.



SANITATION SERVICES REVENUE

The Sanitation Services Department converts to an enterprise fund in FY 2015-16. 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

MAJOR REVENUE SOURCES

bills issued by Dallas Water Utilities. The FY 2015-16 estimated revenue is determined by multiplying the current residential rate of \$22.79 per month (increase \$1.48 from FY 2014-15) 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 offset by revenues from the residential recycling program. In addition, an allowance of 1.67% is assumed for uncollectible accounts.

PRIVATE DISPOSAL REVENUE

The Sanitation Services Department converts to an enterprise fund in FY 2015-16. 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 2015-16. 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 2015-16 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 2015-16.

STORM DRAINAGE MANAGEMENT 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 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 2015-16 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.

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:

- 35.9% of the revenues come from the Residential class,
- 43.8% comes from the General class,
- 0.9% comes from the Municipal class,
- 3.1% comes from the Optional General class
- 16.3% 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 rights-of-way,
- 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 2015-16, water and wastewater revenues will total \$645.1M including a 5.3% increase in retail revenues. Water revenues can fluctuate depending on the summer temperatures and the amount of rainfall in the area.

LONG-RANGE FINANCIAL PLAN

Introduction

The Long-Range Plan for the City of Dallas provides a financial planning tool that enables an early look at potential gaps between revenues and expenses for the General Fund over a three-year window beyond the budget year. The forecast is based on a set of assumptions for revenue and expenditures assuming all services are maintained at their FY 2015-16 service levels.

Assumptions

Revenue projections for the long-range financial plan focus primarily on property tax and sales tax revenue which account for about 74% of the General Fund in FY16. The projections are based upon an analysis of variables including gross domestic product, unemployment rate, personal income, population, value of new construction, residential investments, retail vacancy rate, occupied space, and historical trends. Outputs of the forecasting model provide a range of projections ranging from conservative to optimistic. The property tax base growth and sales tax growth assumptions in the below table indicate the projections used in the current long-range forecast plan.

Long-Range Financial Plan Revenue Assumptions			
Revenue Source	FY 2016-17 Projection	FY 2017-18 Projection	FY 2018-19 Projection
Property Base Growth	4.48%	2.09%	3.54%
Sales Tax Growth	1.80%	1.30%	0.30%

Expenditure projections include assumptions for inflation increases to items such as utilities, fuel, and building materials (asphalt, concrete, etc.). Other expense assumptions include increases for healthcare, the cost to provide internal City services (IT services, fleet/facility maintenance), and operating costs associated with completed capital projects. The financial model does not assume any further restoration or addition of services that were reduced during the economic recession. It does not assume any additional investment in infrastructure or bond program.

LONG-RANGE FINANCIAL PLAN

GENERAL FUND FORECAST (\$ in Millions)				
Revenues	FY 2015-16 Adopted	FY 2016-17 Projection	FY 2017-18 Projection	FY 2018-19 Projection
Property Tax Revenues	\$559.6	\$585.4	\$597.4	\$618.3
Sales Tax Revenues	281.3	286.3	290.1	290.9
All Other Revenues	303.9	305.9	307.8	309.8
Total Revenues	\$1,144.8	\$1,177.6	\$1,195.3	\$1,219.1
Expenditures	FY 2015-16 Adopted	FY 2016-17 Projection	FY 2017-18 Projection	FY 2018-19 Projection
Current Service Level	\$1,144.8	\$1,221.8	\$1,257.6	\$1,293.2
Total Expenditures	\$1,144.8	\$1,221.8	\$1,257.6	\$1,293.2
Differential	0	(\$44.2)	(\$62.3)	(\$74.1)

FINANCIAL MANAGEMENT PERFORMANCE CRITERIA

The City Council originally adopted the Financial Management Performance Criteria (FMPC) on March 15, 1978 to provide standards and guidelines for the City's financial managerial decision making and to provide for a periodic review of the criteria to maintain standards and guidelines consistent with current economic conditions. The FMPC contains 52 criteria in 6 different categories in addition to 13 criteria specific to Dallas Water Utilities.

Operating Programs: Criteria 1 – 15

Capital and Debt Management: Criteria 16 – 40

Accounting, Auditing, and Financial Planning: Criteria 41 – 43

Budget: Criteria 44 – 47

Cash Management: Criteria 48 – 50

Grants and Trusts: Criteria 51 – 52

The most recent revision to the FMPC was approved by the City Council in September 2014. The status of each criterion is updated annually and presented with the annual budget, at year-end, and for each debt issuance.

FINANCIAL MANAGEMENT PERFORMANCE CRITERIA

FY 2015-16 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 2014-15 to FY 2015-16) is 6.23%.

Adjusted revenues cannot exceed “base” revenues more than 8%.

Base revenues = FY 2014-15 budgeted revenues	
from current tax roll (in 000's)	\$ 742,312
FY 2015-16 Ad-Valorem Tax Revenue	\$ 799,512
Less:	
Voter Mandated-Debt Service	\$ (5,141)
Growth from Annexation	\$ 0
Growth from New Construction	\$ 16,091

Adjusted revenue recommendation:	\$ 788,562
% Change from base revenues:	6.23%

In Compliance

No debt is programmed in the Operating Budget to fund current expenses.

FINANCIAL MANAGEMENT PERFORMANCE CRITERIA

FY 2015-16 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

Equipment Services does not have sufficient fund balance to meet the guideline.

FINANCIAL MANAGEMENT PERFORMANCE CRITERIA

FY 2015-16 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 2015-16 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 FY 2015-16 Contingency Reserve level is \$5,800,000 or 0.5% of the General Fund budget.

FINANCIAL MANAGEMENT PERFORMANCE CRITERIA

FY 2015-16 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 30 days of the General Fund operating expenditures less debt service. (The Risk Reserve is not included in this calculation.)

Proposed Amendment:

9a. During the development of the upcoming budget, the City Manager shall provide an analysis of the change in the General Fund's unassigned fund balance at the close of the most recent fiscal year. In the event of an increase in fund balance of at least 5% over the prior year and continued compliance with FMPC #9 (30 day minimum), the City Manager may recommend that the City Council appropriate up to \$3 million for the one-time use for capital investment in transportation and/or City facility improvements in the upcoming 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.

Status

In Compliance

Emergency Reserve
9/30/15 (projected ending balance) \$ 17.6M

Contingency Reserve
9/30/15 (projected ending balance) \$ 3.2M
FY2015-16 appropriations \$ 2.6M

Fund Balance 9/30/15 (projected) \$ 99.2M
FY2015-16 Transfer Out (SAN) \$ (7.1M)
FY2015-16 Transfer Out (Street
and Alley Improvement) \$ (3.0M)

Combined \$ 112.5M
\$112.5M is 35.9 days of the proposed General Fund budget

In Compliance

The adopted Risk Reserve level is \$1,250,000. It will be funded from the FY 2014-15 Risk Reserve ending balance of \$1,250,000.

FINANCIAL MANAGEMENT PERFORMANCE CRITERIA

FY 2015-16 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 \$7,651,686. It will be funded from the Liability/Claims Fund FY2014-15 projected ending balance of \$1,485,159 and FY2015-16 General Fund contribution of \$1,994,218, General Fund departmental contributions of \$3,254,047 and other funds contributions of \$918,262.

Establishment of reserve is not recommended at this time.

In Compliance

Not in Compliance

FINANCIAL MANAGEMENT PERFORMANCE CRITERIA

FY 2015-16 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 2015-16.

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
1.5%

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
4.6%

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 2015-16 Adopted Budget Status

Capital and Debt Management (Continued)

<u>Capital and Debt Management (Continued)</u>	<u>Status</u>
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).	In Compliance 13.79%
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.	In Compliance 2.8% Total Debt 2.5%-GO Bond Debt
23. Debt may be used to finance betterments intended to extend service life of original permanent capital improvements under the following conditions: <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. 	In Compliance
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.	In Compliance

FINANCIAL MANAGEMENT PERFORMANCE CRITERIA

FY 2015-16 Adopted Budget Status

Capital and Debt Management (Continued)

<u>Capital and Debt Management (Continued)</u>	<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. <ul style="list-style-type: none"> • All C.O.'s issued in lieu of revenue bonds should not exceed 10% of outstanding G.O. Debt. 	In Compliance 1.1%
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 2015-16 Adopted Budget Status

Capital and Debt Management (Continued)

- | | <u>Status</u> |
|---|---------------|
| 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 2015-16 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 2015-16 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 2015-16 Adopted Budget Status

Capital and Debt Management (Continued)

Status

- | | |
|--|---------------|
| 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 2015-16 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; 4) change in fair value of investments is not recognized as income (expenditure) in the budget.

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

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

In Compliance

FINANCIAL MANAGEMENT PERFORMANCE CRITERIA

FY 2015-16 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 2015-16 Adopted Budget Status

Cash Management (Continued)

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

Status

In Compliance

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 2015-16 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
1.79 times maximum annual principal and interest |

FINANCIAL MANAGEMENT PERFORMANCE CRITERIA

FY 2015-16 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

ACCRUAL ACCOUNTING

A measure of the City's revenues earned and expenses incurred during the period, regardless of when cash is received or paid.

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.

BALANCED BUDGET

A budget with revenues equal to expenditures.

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.

GLOSSARY OF BUDGET TERMINOLOGY

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.

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.

GLOSSARY OF BUDGET TERMINOLOGY

CONTRACTUAL SERVICE

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

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.

DEFICIT

Excess of expenses over revenues at a specific point in time.

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.

DEPRECIATION

A systematic allocation of cost for a tangible asset during its estimated useful life.

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.

GLOSSARY OF BUDGET TERMINOLOGY

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.

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)

FTE is ratio of the total number of hours paid during a year to the number of working hours in a fiscal year. The number of working hours in a fiscal year is 2,080 hours for civilian and police uniform personnel and 2,808 hours for uniform firefighting personnel.

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.

GLOSSARY OF BUDGET TERMINOLOGY

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.

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.

GOVERNMENTAL FUNDS

Governmental funds are made up of the general fund, special revenue funds, capital projects funds, debt service funds, and permanent funds.

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

GLOSSARY OF BUDGET TERMINOLOGY

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.

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.

GLOSSARY OF BUDGET TERMINOLOGY

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.

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.

GLOSSARY OF BUDGET TERMINOLOGY

SERVICE

A specific operation performed within a department or office.

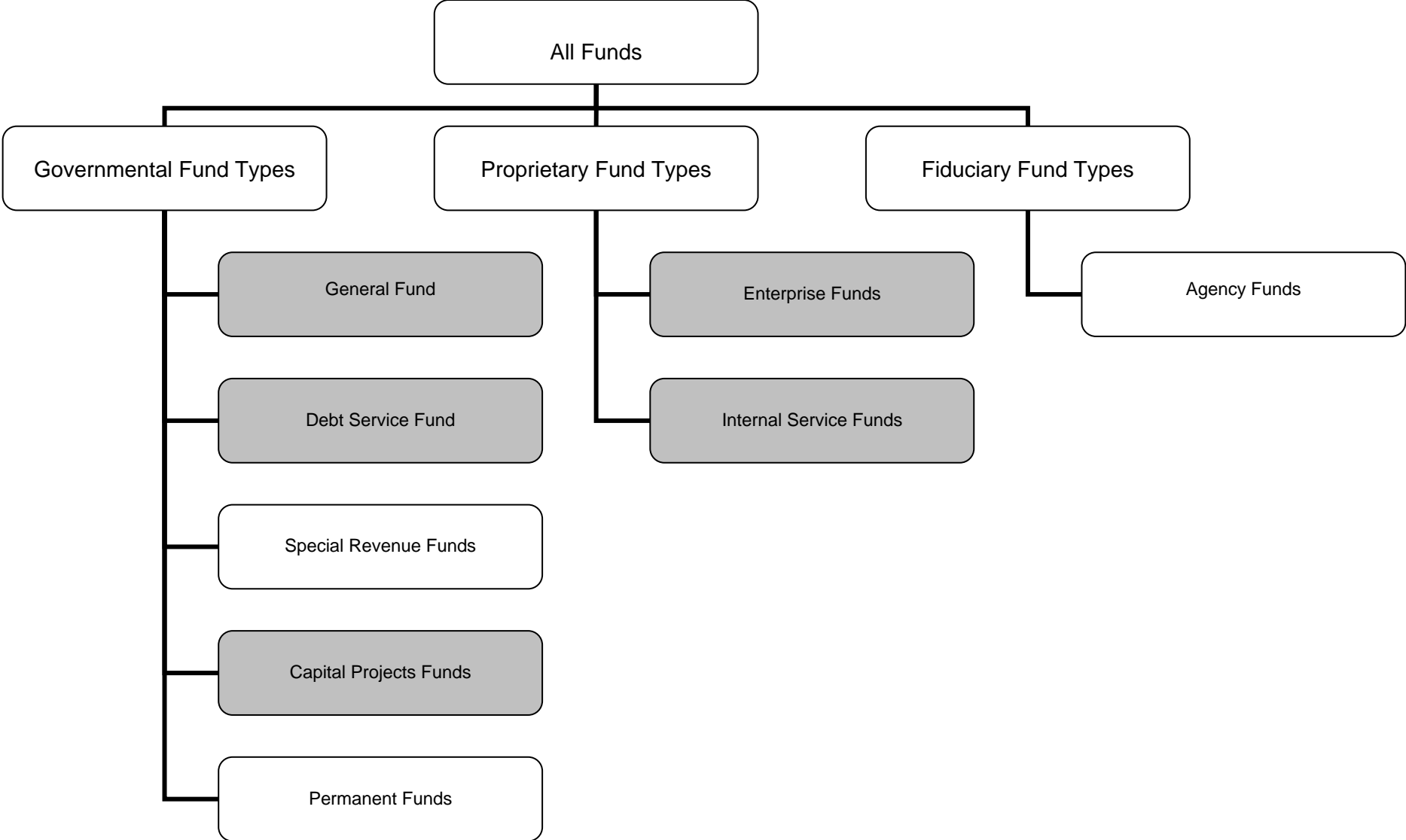
SPECIAL REVENUE FUND

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.

TRUE INTEREST COST

The full cost of a bond issue taking into account the present value (time value) of money. The TIC is the rate of interest, compounded semiannually, required to discount the payments of principal and interest to bondholders to the original purchase price.

CITY OF DALLAS FUND STRUCTURE



Note: Shading indicates Funds included with FY 2015-16 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 2013 estimate for population and racial/ethnic composition of the City of Dallas:

Population by Race:

Hispanic	41.3%
White	29.5%
Black	23.9%
American Indian	0.1%
Asian	3.4%
Other	0.2%
Two or more races	1.6%

Population by Sex:

Female	50.1%
Male	49.9%

COMMUNITY PROFILE CITY OF DALLAS, TEXAS

Population by Age:

Under 20 years	28.3%
20 to 44 years	40.5%
45 to 64 years	22.1%
65 and over	9.1%

Median Age	32.1
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*Source: U.S. Census Bureau, 2012 American Community Survey

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 2014-June 2015)	65.72°F
Precipitation, Average Annual Total (July 2014-June 2015)	46.31 inches

*Source: National Weather Service

Miles of Streets:

Paved (lane miles)	11,672
Unpaved (gravel)	36

Number of street lights

87,363

Fire Protection:

Number of stations	58
Number of uniformed personnel (FTEs, FY 2015-16 Adopted)	2,014.1

Police Protection:

Number of stations	7
Number of uniformed personnel (FTEs, FY 2015-16 Adopted)	3,647.9

COMMUNITY PROFILE CITY OF DALLAS, TEXAS

Parks:

Number of Parks	380
Total Park Acreage	22,991

Public Libraries:

Public Library Locations	29
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Transportation:

Love Field (FY 2014)	
Total Passengers	8,684,936

Dallas Executive (General Aviation Airport)	
Number of operations (annual, FY 2014)	46,062

Dallas/Fort Worth International Airport (FY 2014)	
Total Domestic Revenue Passengers	55,930,254
Passenger Enplanements	27,938,391
Domestic Cargo (tons)	337,817

Construction Activity (FY 2014):

Permits Issued	36,044
Estimated Value	\$3,305,921,947

Median Family Income:

*Source: U.S. Census Bureau, 2013 American Community Survey

\$41,978

Unemployment Rate (June 2015):

*Source: Texas Workforce Commission, Not Seasonally Adjusted

4.0%

COMMUNITY PROFILE CITY OF DALLAS, TEXAS

Employment:

Largest Public Companies by Revenue (*\$ Millions*)*

Revenue (*\$ Millions*)

AT&T	132,447.0
Energy Transfer Equity	55,691.0
HollyFrontier	19,764.0
Southwest Airlines	18,605.0
Tenet Healthcare	17,924.0
Texas Instruments	13,045.0
Dean Foods	9,503.0
Trinity Industries	6,170.0

**Source: "Fortune 500", 2015*

Largest Private Employers (*by Largest Employment Site*)*

Local Employees

Texas Instruments	10,885
Baylor University Medical Center	9,610
AT&T	8,100
Texas Health Presbyterian Hospital Dallas	7,456
ClubCorp USA Inc.	5,902
Wal-Mart Stores	4,600
Southwest Airlines	4,509
Children's Medical Center of Dallas	4,474
Air Liquide Electronics US LP	3,476
Methodist Dallas Medical Center	2,300

**Source: Hoovers, DBJ 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 North Texas- Dallas College of Law
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

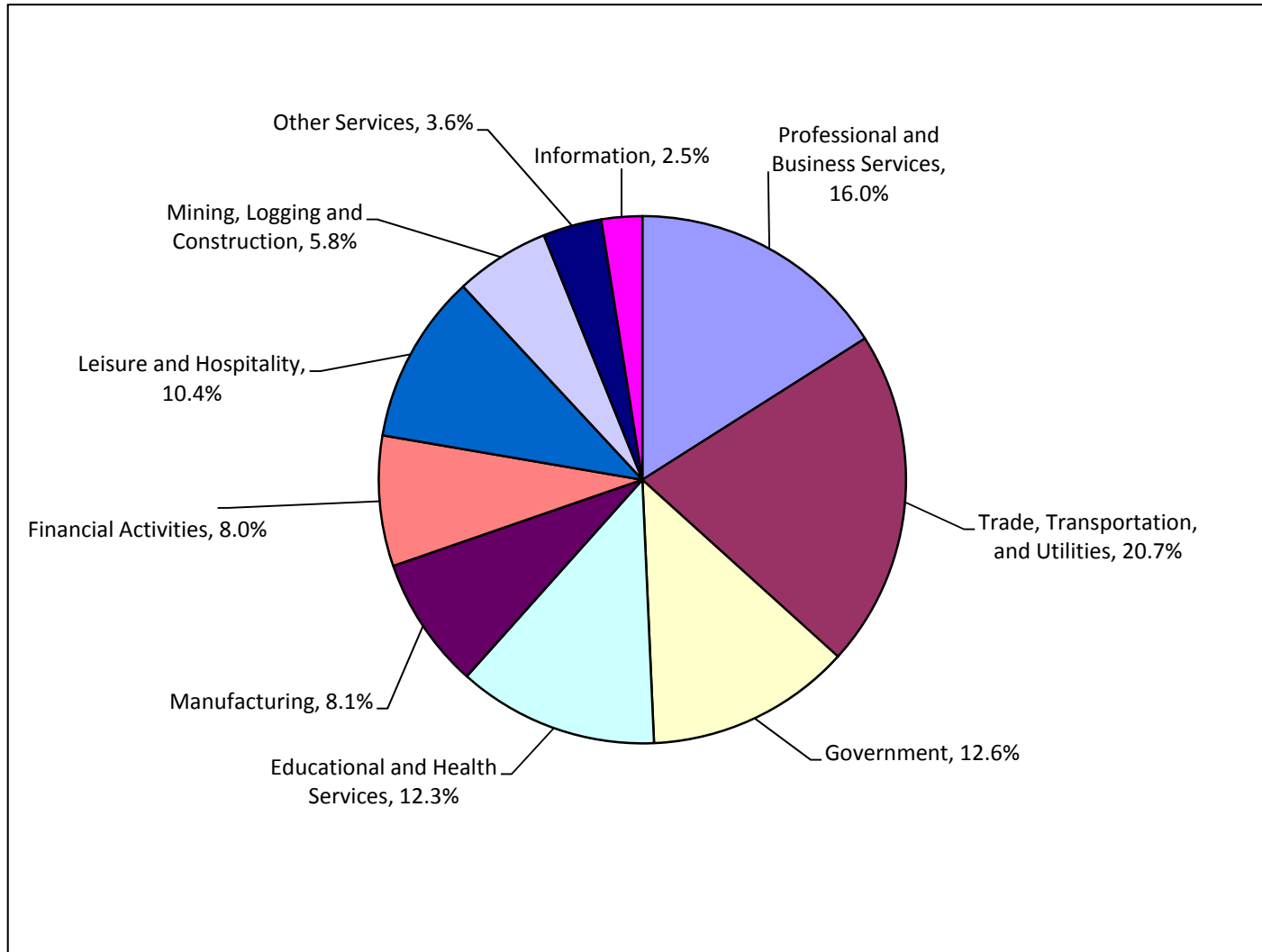
Public University
Public University
Public University
Independent Graduate
Independent Senior College
Independent Senior College
Independent Senior College
Independent Senior College
Independent Senior College
Community College

**Source: Office of Economic Development*

COMMUNITY PROFILE CITY OF DALLAS, TEXAS

DFW Employment by Industry

**Source: Reference U.S. Bureau of Labor Statistics 2014 Annual, and Office of Economic Development*



Key Focus Area 1: Public Safety

			FY 2014-15 Budget FTE	FY 2014-15 Estimate FTE	FY 2015-16 Adopted FTE
Service(s)	Department				
Key Focus Area 1: Public Safety					
1.1	Adjudication Office	Public Works	6.4	6.3	6.4
1.2	City Detention Center	Court and Detention Services	27.0	26.5	27.0
1.3	Civil Adjudication Court	Judiciary	4.0	3.0	4.0
1.4	Community Court	Judiciary	.6	.6	.6
1.5	Court Security	Judiciary	15.3	14.3	14.3
1.6	Dallas City Marshal	Court and Detention Services	33.5	33.3	45.0
1.7	Emergency Management Operations	Management Services	8.0	9.5	10.5
1.8	Emergency Medical Services Administration, Contracts, and Community Health	Fire	65.0	68.0	83.5
1.9	Fire and Rescue Emergency Response	Fire	1,594.6	1,591.0	1,584.0
1.10	Fire Dispatch and Communications	Fire	70.4	71.8	70.4
1.11	Fire Investigation & Explosive Ordnance Disposal	Fire	32.3	29.1	32.3
1.12	Fire Training and Recruitment	Fire	138.0	98.0	138.0
1.13	Fire-Rescue Equipment Maintenance and Supply	Fire	72.1	70.6	72.1
1.14	Inspection and Life Safety Education	Fire	76.4	78.9	76.4
1.15	Juvenile Case Managers/First Offender Program	Police	7.0	5.0	7.0
1.16	Law Sterrett Jail Contract	Court and Detention Services	0.0	0.0	0.0
1.17	Municipal Court Services	Court and Detention Services	102.0	97.8	93.0
1.18	Municipal Judges/Cases Docketed	Judiciary	20.2	18.2	20.2
1.19	Municipal Prosecution	City Attorney's Office	30.0	26.5	26.0
1.20	Police Academy and In-service Training	Police	203.2	215.1	251.3
1.21	Police Administrative Support	Police	108.3	105.5	108.7
1.22	Police Community Outreach	Police	21.1	19.8	21.2
1.23	Police Criminal Investigations	Police	508.9	512.5	504.0
1.24	Police Field Patrol	Police	2,363.6	2,374.0	2,370.2
1.25	Police Intelligence	Police	79.1	82.2	80.8
1.26	Police Investigation of Vice Related Crimes	Police	31.9	32.5	31.8
1.27	Police Investigations of Narcotics Related Crimes	Police	121.9	116.5	120.1
1.28	Police Legal Liaison	City Attorney's Office	5.0	5.0	6.0
1.29	Police Operational Support	Police	435.2	439.9	430.6
1.30	Police Recruiting and Personnel Service	Police	69.3	68.3	71.0
1.31	Police Special Operations	Police	305.0	290.6	302.5
1.32	Security Service for City Facilities	EBS - Building Services	65.1	63.6	58.1
1.33	Special Operations	Fire	46.7	43.3	46.7
Total for Key Focus Area 1:			6,667.1	6,617.2	6,713.7

Key Focus Area 2: Economic Vibrancy

Service(s)	Department	FY 2014-15 Budget FTE	FY 2014-15 Estimate FTE	FY 2015-16 Adopted FTE	
Key Focus Area 2: Economic Vibrancy					
2.1	Area Redevelopment	Office of Economic Development	10.0	9.5	10.0
2.2	Authorized Hearings	Sustainable Development and Construction	4.1	3.1	4.1
2.3	Bullington Truck Terminal and Thanksgiving Square	EBS - Building Services	1.0	1.0	1.0
2.4	Business Development	Office of Economic Development	11.0	6.5	10.1
2.5	Capital and Implementation Program	Public Works	79.3	63.7	78.3
2.6	Capital Construction and Debt Service	Aviation	0.0	0.0	0.0
2.7	Capital Facilities	Public Works	20.2	19.2	20.2
2.8	Construction Plan Review and Permitting	Sustainable Development and Construction - Enterprise	96.6	90.0	103.5
2.9	Convention Center Debt Service Payment	Convention and Event Services	0.0	0.0	0.0
2.10	Dallas Convention Center	Convention and Event Services	114.0	109.0	110.5
2.11	Dallas Film Commission	Office of Economic Development	5.0	1.9	5.0
2.12	Dallas Love Field	Aviation	221.6	200.9	226.0
2.13	Economic Development Major Projects & Other Programs	Office of Economic Development	5.0	4.3	5.0
2.14	Economic Development Research and Information Services	Office of Economic Development	5.8	5.6	6.2
2.15	Engineering & Inspection Review for Private Development	Sustainable Development and Construction - Enterprise	21.5	21.5	24.5
2.16	Express Plan Review	Sustainable Development and Construction - Enterprise	20.0	19.5	20.0
2.17	Field Inspections of Private Development Construction Sites	Sustainable Development and Construction - Enterprise	81.5	79.4	90.5
2.18	Fire Inspection for New Construction	Fire	14.1	15.9	14.1
2.19	Flood Control	Trinity Watershed Management – Storm Drainage Management	162.2	128.6	167.1
2.20	Floodplain and Drainage Management	Trinity Watershed Management – Storm Drainage Management	27.0	22.9	31.5
2.21	General Aviation Facilities - Dallas Executive Airport & Vertiport	Aviation	17.3	9.0	19.0
2.22	GIS Mapping for Private Development	Sustainable Development and Construction - Enterprise	6.4	6.1	9.4
2.23	Historic Preservation	Sustainable Development and Construction	7.1	6.3	7.9
2.24	Home Ownership/Development	Housing / Community Services	23.0	20.0	26.0
2.25	Housing Preservation	Housing / Community Services	35.0	32.0	35.0
2.26	Interagency and Transportation Administration	Public Works	15.1	11.5	13.7
2.27	Mobility Planning	Planning and Urban Design	8.4	5.6	10.0
2.28	Neighborhood Vitality	Planning and Urban Design	17.0	17.9	11.1
2.29	Office of Special Events	Convention and Event Services	7.0	9.1	6.7
2.30	Operation & Maintenance of Fair Park	Park and Recreation	59.6	49.6	58.9
2.31	Pavement Management	Public Works	3.2	2.5	3.2
2.32	Planning and Design Studio	Planning and Urban Design	8.9	7.9	19.1
2.33	Private Development Records and Archival Library	Sustainable Development and Construction - Enterprise	14.2	13.8	14.2
2.34	Private Development Survey	Sustainable Development and Construction - Enterprise	4.1	3.9	6.1
2.35	Real Estate and Relocation	Sustainable Development and Construction	26.4	24.9	28.5
2.36	Regulation and Enforcement of For Hire Transportation	Code Compliance Services	13.0	11.0	15.0

Key Focus Area 2: Economic Vibrancy

Service(s)	Department	FY 2014-15 Budget FTE	FY 2014-15 Estimate FTE	FY 2015-16 Adopted FTE	
2.37	Resiliency Office	Management Services	0.0	0.0	1.8
2.38	Rights-of-Way Maintenance Contracts and Inspections Group	Street Services	24.0	25.2	24.0
2.39	Service Maintenance Areas	Street Services	220.5	210.1	214.7
2.40	Small Business Initiatives	Office of Economic Development	11.7	11.1	11.7
2.41	Street Cut and Right-of-Way Management (Cut Control)	Public Works	10.7	8.1	10.7
2.42	Street Lighting	Street Services – Street Lighting	1.0	1.0	4.0
2.43	Street Repair Division - Asphalt	Street Services	112.8	103.6	107.6
2.44	Street Repair Division - Concrete	Street Services	143.5	136.2	143.5
2.45	Subdivision Plat Review	Sustainable Development and Construction - Enterprise	5.5	5.5	6.5
2.46	Tax Increment Financing Districts Payments	Non-Departmental	0.0	0.0	0.0
2.47	Traffic Operations Maintenance	Street Services	65.7	54.4	68.7
2.48	Traffic Safety and Congestion Management	Street Services	31.8	29.1	32.7
2.49	Trinity River Corridor Operations	Trinity Watershed Management	17.6	11.8	16.5
2.50	Union Station	Convention and Event Services	0.0	0.0	0.0
2.51	Vendor Development	Business Development & Procurement Services	2.5	2.3	2.5
2.52	Water Capital Funding	Water Utilities	0.0	0.0	0.0
2.53	Water Production and Delivery	Water Utilities	610.8	583.0	610.8
2.54	Water Utilities Capital Program Management	Water Utilities	166.0	149.6	166.0
2.55	Zoning & Board of Adjustment	Sustainable Development and Construction - Enterprise	18.7	18.7	17.5
Total for Key Focus Area 2:			2,608.4	2,383.3	2,650.6

Key Focus Area 3: Clean, Healthy Environment

Service(s)	Department	FY 2014-15 Budget FTE	FY 2014-15 Estimate FTE	FY 2015-16 Adopted FTE	
Key Focus Area 3: Clean, Healthy Environment					
3.1	Air Quality Compliance	Public Works	9.7	7.9	8.7
3.2	Ambient Air Monitoring	Public Works	11.4	11.1	11.4
3.3	Animal Remains Collection	Sanitation Services	9.5	8.0	9.5
3.4	Brush/Bulk Waste Removal Services	Sanitation Services	136.4	143.6	136.4
3.5	City Facility Services	Sanitation Services	2.0	2.1	2.0
3.6	Code Litigation	City Attorney's Office	11.0	10.8	11.0
3.7	Community Prosecution & Community Courts	City Attorney's Office	29.0	28.9	32.4
3.8	Community/Senior Services	Housing / Community Services	281.0	202.8	281.0
3.9	Comprehensive Homeless Outreach	Housing / Community Services	37.0	36.3	37.0
3.10	Consumer Health	Code Compliance Services	37.0	37.0	37.0
3.11	Custodial Maintenance	EBS - Building Services	47.1	35.8	44.7
3.12	Dallas Animal Services	Code Compliance Services	101.5	87.0	116.5
3.13	Environmental Enforcement, Compliance, and Support (Legal Services)	City Attorney's Office	1.0	.8	1.0
3.14	Environmental Quality	Management Services	23.4	21.9	23.4
3.15	Illegal Dump Team - Criminal Investigations and Arrests	Court and Detention Services	13.0	11.3	13.0
3.16	Landfill Services	Sanitation Services	159.0	143.5	159.0
3.17	Neighborhood Code Compliance Services	Code Compliance Services	237.0	215.0	224.8
3.18	Neighborhood Nuisance Abatement	Code Compliance Services	79.0	64.0	75.3
3.19	Recycling Collection and Waste Diversion	Sanitation Services	141.6	115.2	141.6
3.20	Residential Refuse Collection	Sanitation Services	412.9	381.9	412.9
3.21	Storm Drainage Management Fund	Trinity Watershed Management – Storm Drainage Management	0.0	0.0	0.0
3.22	Stormwater Regulations & Enforcement	Trinity Watershed Management – Storm Drainage Management	67.7	60.2	66.0
3.23	Underground Storage Tank Replacement and Inspection	Public Works	1.4	1.1	1.4
3.24	Wastewater Collection	Water Utilities	229.6	219.9	229.6
3.25	Wastewater Treatment	Water Utilities	308.2	287.4	308.2
3.26	Water Conservation	Water Utilities	13.0	11.0	13.0
Total for Key Focus Area 3:			2,399.4	2,144.5	2,396.8

Key Focus Area 4: Culture, Arts, Recreation and Education

Service(s)	Department	FY 2014-15 Budget FTE	FY 2014-15 Estimate FTE	FY 2015-16 Adopted FTE
Key Focus Area 4: Culture, Arts, Recreation and Education				
4.1 Aquatic Services	Park and Recreation	65.2	65.2	65.5
4.2 City-Owned Cultural Venues	Office of Cultural Affairs	62.6	70.9	62.1
4.3 Cultural Services Contracts	Office of Cultural Affairs	3.8	3.7	5.0
4.4 Golf and Tennis Centers	Park and Recreation	71.2	73.1	74.1
4.5 Leisure Venue Management	Park and Recreation	3.1	2.3	3.1
4.6 Library Materials & Collection Management	Library	21.5	19.8	21.0
4.7 Library Operations & Public Service	Library	317.0	289.3	357.5
4.8 Literacy Initiatives, Education & Community Engagement	Library	13.0	13.0	14.0
4.9 Park Land Maintained	Park and Recreation	418.7	385.6	424.2
4.10 Planning, Design and Construction & EMS and Environmental Compliance	Park and Recreation	23.9	23.9	23.9
4.11 Public Art for Dallas	Office of Cultural Affairs	4.9	3.2	4.0
4.12 Recreation Services	Park and Recreation	346.8	326.9	350.5
4.13 WRR Municipal Radio Classical Music	Office of Cultural Affairs – Municipal Radio	17.3	15.0	15.5
Total for Key Focus Area 4:		1,369.0	1,291.9	1,420.4

Key Focus Area 5: E-Gov

Service(s)	Department	FY 2014-15 Budget FTE	FY 2014-15 Estimate FTE	FY 2015-16 Adopted FTE	
Key Focus Area 5: E-Gov					
5.1	311 Customer Service Center	Management Services	103.5	111.6	103.3
5.2	Accounts Payable	City Controller's Office	18.8	19.5	16.2
5.3	Administrative Support for the Mayor and City Council	Mayor and Council	35.5	39.0	35.5
5.4	Analysis/Development and Validation	Civil Service	5.5	4.2	5.5
5.5	Applicant Processing - Civilian	Civil Service	9.0	8.9	9.0
5.6	Applicant Processing - Uniform	Civil Service	7.0	7.0	7.0
5.7	Archives	City Secretary's Office	1.0	1.0	2.0
5.8	Audits, Attestations and Investigations	City Auditor's Office	23.1	22.4	25.0
5.9	Boards and Commissions Liaison	Management Services	1.0	1.0	1.0
5.10	Boards and Commissions Support	City Secretary's Office	3.0	3.0	3.0
5.11	Business Inclusion & Development Compliance Monitoring	Business Development & Procurement Services	5.5	5.3	5.5
5.12	Cash and Debt Management	City Controller's Office	5.4	5.0	5.2
5.13	Center for Performance Excellence	Management Services	10.8	7.3	9.0
5.14	City Administration	City Manager's Office	14.0	14.8	14.0
5.15	City Agenda Process	Management Services	3.0	2.9	3.0
5.16	City Council Support	City Secretary's Office	6.0	6.0	6.0
5.17	City Facility Operation, Maintenance and Repair	EBS - Building Services	150.2	156.5	149.7
5.18	City GIS Services	Water Utilities	16.4	15.4	16.4
5.19	Citywide Capital and Operating Budget Development and Monitoring	Office of Financial Services	12.0	11.2	12.0
5.20	Civil Service Board Administration/Employee Appeals Process	Civil Service	3.0	3.1	3.0
5.21	Compensation Analysis / Classification	Human Resources	4.0	3.2	4.0
5.22	Contingency Reserve	Office of Financial Services - Reserves and Transfers	0.0	0.0	0.0
5.23	Customer Service	City Secretary's Office	3.0	3.0	3.0
5.24	Deferred Compensation	City Controller's Office	2.0	2.0	2.2
5.25	DFW International Airport Legal Counsel	City Attorney's Office	3.0	3.0	3.0
5.26	DWU General Expense	Water Utilities	0.0	0.0	0.0
5.27	Elections	City Secretary's Office	1.0	1.0	1.0
5.28	EMS Compliance Program	Management Services	2.0	2.0	4.0
5.29	Energy Procurement and Monitoring	EBS - Building Services	2.0	2.0	2.0
5.30	Ethics and Diversity	Management Services	2.0	3.9	2.8
5.31	Fair Housing and Human Rights Compliance	Management Services	11.0	10.3	12.0
5.32	Financial Reporting	City Controller's Office	25.1	20.4	22.4
5.33	Fire Applicant - Physical Abilities Testing	Civil Service	.5	.5	.5
5.34	General Counsel	City Attorney's Office	39.4	37.9	40.0
5.35	General Obligation Commercial Paper and Master Lease Programs	Non-Departmental	0.0	0.0	0.0
5.36	Grant Administration	Office of Financial Services	21.5	21.0	21.2
5.37	Housing Management/Contract Support	Housing / Community Services	25.4	22.5	24.5
5.38	HRIS and HR Payroll Services	Human Resources	18.0	18.0	20.4

Key Focus Area 5: E-Gov

Service(s)	Department	FY 2014-15 Budget FTE	FY 2014-15 Estimate FTE	FY 2015-16 Adopted FTE	
5.39	Human Resource Consulting	Human Resources	21.0	20.5	21.8
5.40	Independent Audit	City Controller's Office	0.0	0.0	0.0
5.41	Intergovernmental Services	Management Services	9.0	7.1	9.0
5.42	Internal Control Task Force	Management Services	4.0	3.7	4.0
5.43	Land Surveying Services	Public Works	10.6	9.4	10.6
5.44	Liability/Claims Fund Transfer	Office of Financial Services - Reserves and Transfers	0.0	0.0	0.0
5.45	Litigation	City Attorney's Office	44.6	44.6	46.0
5.46	Non-Departmental	Non-Departmental	1.0	1.9	0.0
5.47	Payroll	City Controller's Office	8.5	6.2	5.7
5.48	Public Information Office / Communications & Broadcasting	Management Services	15.0	14.0	16.0
5.49	Purchasing/Contract Management	Business Development & Procurement Services	24.0	23.1	23.7
5.50	Records Management	City Secretary's Office	3.0	3.0	3.0
5.51	Salary and Benefit Reserve	Office of Financial Services - Reserves and Transfers	0.0	0.0	0.0
5.52	Utility Management	Office of Financial Services	1.5	1.5	1.5
5.53	Vital Statistics	Water Utilities	15.7	15.7	15.7
5.54	Water Planning, Financial and Rate Services	Water Utilities	26.0	23.1	26.0
5.55	Water Utilities Customer Account Services	Water Utilities	289.2	278.1	289.2
Total for Key Focus Area 5:			1,066.7	1,047.7	1,066.5

Key Focus Area 5: E-Gov

Service(s)		Department	FY 2014-15 Budget FTE	FY 2014-15 Estimate FTE	FY 2015-16 Adopted FTE
Key Focus Area 5: E-Gov					
5.A	9-1-1 Technology/Education Services	Communication & Information Services	3.0	2.1	2.7
5.B	Business Services	Express Business Center	8.0	8.0	8.0
5.C	Business Technology Services	Communication & Information Services	58.0	46.8	54.2
5.D	City Fleet Asset Management	EBS - Equipment Services	22.4	14.5	23.2
5.E	City Fleet Maintenance and Repair Services	EBS - Equipment Services	228.0	236.6	230.1
5.F	City Fleet Paint and Body Shop Coordination	EBS - Equipment Services	2.0	2.0	1.0
5.G	Disposal of Surplus and Police Unclaimed Property	Express Business Center	3.0	3.0	3.0
5.H	Environmental Services for City Fleet Operations	EBS - Equipment Services	8.8	8.5	7.7
5.I	Fuel Procurement and Management	EBS - Equipment Services	15.7	16.6	14.6
5.J	HR Benefits Administration Services	Employee Benefits	9.0	8.1	7.0
5.K	Internal Computer Support	Communication & Information Services	39.5	32.3	33.6
5.L	Internal Desktop Support	Communication & Information Services	1.0	.1	.8
5.M	Internal Radio Communication	Communication & Information Services	30.0	28.2	31.0
5.N	Internal Telephone and Data Communication	Communication & Information Services	7.8	4.7	6.8
5.O	Public Safety Technology Support	Communication & Information Services	26.1	20.2	21.3
5.P	Risk Management Services	Risk Management	28.0	24.5	28.0
5.Q	Strategic Technology Management	Communication & Information Services	59.1	42.3	58.3
5.R	Wellness Program	Employee Benefits	0.0	0.0	4.0
Total for Key Focus Area 5:			549.4	498.5	535.3

FTEs By Department

Department	FY 2014-15 FTE Adopted	FY 2014-15 FTE Estimate	FY 2015-16 FTE Adopted
General Fund			
Business Development & Procurement Services	32.0	30.7	31.7
City Attorney's Office	163.0	157.5	165.4
City Auditor's Office	23.1	22.4	25.0
City Controller's Office	59.8	53.1	51.7
City Manager's Office	14.0	14.8	14.0
City Secretary's Office	17.0	17.0	18.0
Civil Service	25.0	23.7	25.0
Code Compliance Services	467.5	414.0	468.6
Court and Detention Services	175.5	168.9	178.0
EBS - Building Services	265.4	258.9	255.5
Fire - Civilian	100.1	99.1	99.1
Fire - Uniform	2,009.5	1,967.5	2018.4
Housing / Community Services	401.4	313.6	403.5
Human Resources	43.0	41.7	46.2
Judiciary	40.1	36.1	39.1
Library	351.5	322.1	392.5
Management Services	192.7	195.2	199.8
Mayor and Council	35.5	39.0	35.5
Office of Cultural Affairs	71.3	77.8	71.1
Office of Economic Development	48.5	38.9	48.0
Office of Financial Services	35.0	33.7	34.7
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	1.0	1.9	0.0
Office of Financial Services - Reserves and Transfers	0.0	0.0	0.0
Park and Recreation	988.5	926.6	1,000.2
Planning and Urban Design	34.3	31.4	40.2
Police - Civilian	614.8	601.9	640.3
Police - Uniform	3,639.7	3,660.0	3,658.9
Public Works	168.0	140.8	164.6
Sanitation Services	861.4	794.3	0.0
Street Services	598.3	558.6	591.2
Street Services - Street Lighting	1.0	1.0	4.0
Sustainable Development and Construction	37.6	34.3	40.5
Trinity Watershed Management	17.6	11.8	16.5
General Fund Services Total (Count Includes FTEs Reimbursed by Grant Funds)	11,533.1	11,088.3	10,777.2

Note: FY 2014-15 FTE Estimates have been updated to reflect the use of City Temps

FTEs By Department

Department	FY 2014-15 FTE Adopted	FY 2014-15 FTE Estimate	FY 2015-16 FTE Adopted
Enterprise Funds			
Aviation	238.9	209.9	245.0
Convention and Event Services	121.0	118.1	117.2
Office of Cultural Affairs – Municipal Radio	17.3	15.0	15.5
Sanitation Services	0.0	0.0	861.4
Sustainable Development and Construction - Enterprise	268.5	258.4	292.2
Trinity Watershed Management - Storm Drainage Management	256.9	211.7	264.6
Water Utilities	1,674.9	1,583.2	1,674.9
Enterprise Funds Total	2,577.5	2,396.3	3,470.8
Other Funds			
Communication & Information Services	224.5	176.7	208.7
EBS - Equipment Services	276.9	278.2	276.6
Employee Benefits	9.0	8.1	7.0
Express Business Center	11.0	11.0	11.0
Risk Management Services	28.0	24.5	28.0
Wellness Program	0.0	0.0	4.0
Other Funds Total	549.4	498.5	535.3
Grand Total	14,660.0	13,983.1	14,783.3

Note: FY 2014-15 FTE Estimates have been updated to reflect the use of City Temps