

Memorandum



CITY OF DALLAS

DATE August 29, 2014

TO Members of the Budget, Finance & Audit Committee: Jerry R. Allen (Chair),
Jennifer S. Gates (Vice Chair), Tennell Atkins, Sheffie Kadane, Philip T. Kingston

SUBJECT FY2013-14 Appropriation Adjustments

The Tuesday, September 2nd Budget, Finance and Audit Committee agenda will include a briefing on the FY2013-14 Appropriation Adjustments. The briefing will be presented by Jack Ireland, Director of the Office of Financial Services.

Please let me know if you need additional information.

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

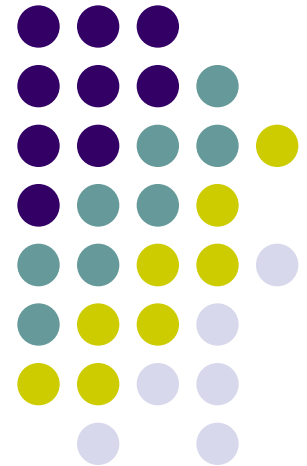
Jeanne Chipperfield
Chief Financial Officer

Attachment

c: Honorable Mayor and Members of City Council	Jill A. Jordan, P.E., Assistant City Manager
A.C. Gonzalez, City Manager	Forest E. Turner, Assistant City Manager
Warren M.S. Ernst, City Attorney	Joey Zapata, Assistant City Manager
Craig D. Kinton, City Auditor	Charles M. Cato, Interim Assistant City Manager
Rosa A. Rios, City Secretary	Theresa O'Donnell, Interim Assistant City Manager
Daniel F. Solis, Administrative Judge	Sana Syed, Public Information Officer
Ryan S. Evans, First Assistant City Manager	Elsa Cantu, Assistant to the City Manager

FY2013-14 Appropriation Adjustments

Budget, Finance, and Audit Committee
September 2, 2014



Purpose



- Background
- Review process to determine necessary amendments
- Overview of amendments to FY 2013-14 budget ordinances
- Next Steps - seek Council approval of ordinance amendments on September 10th City Council agenda

Background

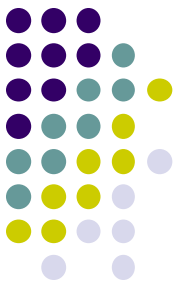


- The City's Charter does not allow for the expenditure of City funds without sufficient appropriation (Chapter XI, Sec. 6)
- Upon the written recommendation of the city manager, the city council may at any time transfer an unencumbered appropriation from one department to any other department (City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



Background

- Common causes for appropriation amendment include:
 - Unanticipated event
 - New initiative or need identified during a fiscal year
 - Pre-fund future obligation
 - Additional revenue offset additional expenditure
- Any increase in cost is supported by:
 - Reduction of other budgets
 - Use of excess/available revenues
- FY 2013-14 operating and capital budget ordinances were approved by the City Council on September 18, 2013.
 - An amendment is necessary to ensure compliance with the Charter and to ensure adequate departmental appropriations are available through September 30, 2014.



Process

- Management closely monitors revenues and expenses throughout the fiscal year
 - Spending is adjusted to ensure there are revenues to cover projected costs
- Financial position is communicated to Council in monthly Financial Forecast Reports and included on BFA agenda each month
- Potential departmental over-runs and departmental under-runs are identified for adjustment in the ordinance
- Appropriation adjustments slightly exceed individual departments' end of year forecasts in July in order to establish slight contingency appropriations at department level
 - Allows for unforeseen expenses which may occur late in the fiscal year, after the approval of the amendment
 - Ensures compliance with the Charter

Budget Ordinance Amendments



- General Fund appropriation redistribution between general fund departments is necessary from 8 departments with forecast under-runs to 10 departments with forecast or potential over-runs as shown in monthly Financial Forecast Reports and sent to BFA each month
 - Redistribution of about 0.5% or \$5.7m between General Fund departments.
 - Increases are needed primarily due to the emergency repair at central library, increased liability claim cost, and higher than anticipated costs in building maintenance and repair, software licenses, equipment, and overtime.
- General Fund appropriation increases are also needed because part of anticipated FY 2013-14 surplus is being allocated to pre-fund some of the needs in FY 2014-15 such as liability/claim fund and contingency reserve
- In accordance with Section 3(4) of the budget ordinance, salary and benefit appropriations are allocated throughout the year as needed for unplanned personnel costs, mainly for termination payments

Budget Ordinance Amendments



- Redistribution of appropriations is from the following departments: Court Services, Non-Departmental, Office of Financial Services, Office of Management Services, Street Lighting, Sustainable Development, Trinity Watershed Management, and Salary/Benefit Reserve
- General Fund departments with forecast or potential over-runs include:
 - Building Services – emergency repair at central library and additional contract service to address deferred building maintenance and unplanned repairs, including HVAC
 - City Attorney’s Office – increased compensation and one-time expense for renovation of City Hall L2 office/library
 - City Secretary’s Office – additional software maintenance cost and the installation of archives vault



Budget Ordinance Amendments

- General Fund departments with forecast or potential over-runs include (continued):
 - Fire – more overtime caused by higher than anticipated attrition/retirement and reduced 911 reimbursement
 - Human Resources – increased software license cost
 - Park and Recreation – additional contract instructor fees, security services, and bucket truck rental
 - Police – reduced 911 reimbursement
 - Sanitation – additional contract cost caused by the storm in December
 - Liability/claim fund – additional transfer required to meet liability funding requirements
 - Contingency Reserve – use of FY 2013-14 surplus to replenish reserve after using the fund for central library emergency repair and increase the fund to meet the FY 2014-15 increased reserve level

Budget Ordinance Amendments



- Enterprise and Internal Services funds' appropriation adjustments are supported by increased revenues or available fund balances (3 funds) include:
 - Aviation – higher than anticipated airport rental revenue, and capital transfer for long term airport improvements
 - Convention and Event Services – more events and Hotel & Motel Tax than anticipated, and increased payment to DCVB, event costs, and transfer to capital construction fund for facility improvement needs
 - Equipment Service – increased cost for parts and implementation of the new GPS system

Budget Ordinance Amendments

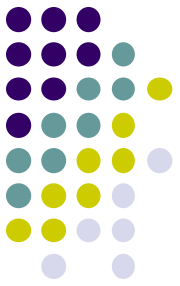


- Grant, Trust and Other funds' appropriation adjustments are supported by additional revenues that have become available during the fiscal year or available fund balances
 - Alvin E. Moore Trust – private donation for community sponsored events
 - Energy Emergency Assistant Fund – TXU energy aid to provide utility assistance to citizens

Budget Ordinance Amendments



- Capital Budget appropriation adjustments are necessary:
 - To reflect contract award schedules for projects mainly in flood protection and park facility propositions
 - To increase capital appropriations for Aviation, Convention and Event Service, and Stormwater Management

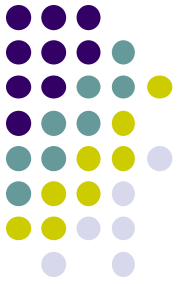


Next Step

- Seek Council approval of the attached ordinances amending the FY 2013-14 Operating and Capital budgets on the September 10th City Council Agenda

Appendix

- Attached is the budget ordinance approved by Council on September 18, 2013 with required adjustments indicated with underlines and strikethroughs



APPENDIX A

FY 2012-13 Budget Ordinances

8/28/2014

ORDINANCE NO. _____

An ordinance amending Ordinance No. 29146 (2013-2014 FY Operating Budget Appropriation Ordinance) to make certain adjustments to fund appropriations for fiscal year 2013-14 for the maintenance and operation of various departments and activities and to authorize the city manager to implement those adjustments; providing a saving clause; and providing an effective date.

WHEREAS, on September 18, 2013, the city council passed Ordinance No. 29146, which adopted the operating budget appropriation ordinance for fiscal year 2013-2014; and

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

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

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

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

SECTION 1. That Section 1 of Ordinance No. 29146 (2013-2014 FY Operating Budget Appropriation Ordinance), passed by the city council on September 18, 2013, is amended by making adjustments to fund appropriations for fiscal year 2013-14 for maintenance and operation of various departments and activities, to read as follows:

“SECTION 1. That for the purpose of providing the funds to be expended in the budget for the fiscal year beginning October 1, 2013 and ending September 30, 2014, the available revenues of the city of Dallas are hereby appropriated for the maintenance and operation of the various city departments and activities as follows:

<u>DEPARTMENTS AND ACTIVITIES</u>	<u>PROPOSED</u> <u>2013-14</u>
Building Services	<u>25,709,329</u> [23,261,226]
Business Development and Procurement Services	2,654,466
City Attorney's Office	<u>14,455,624</u> [13,920,124]
City Auditor's Office	2,391,124
City Manager's Office	<u>1,595,962</u> [1,558,962]
City Secretary's Office	<u>1,847,647</u> [1,782,647]
Civil Service	2,125,772
Code Compliance	33,720,277
City Controller's Office	4,471,352
Court and Detention Services	<u>11,325,340</u> [11,400,340]
Elections	1,096,074
Fire	<u>221,717,768</u> [219,029,468]
Housing/Community Services	<u>11,372,504</u> [10,882,504]
Human Resources	<u>4,120,612</u> [4,079,802]
Independent Audit	919,253
Jail Contract - Lew Sterrett	8,713,637
Judiciary	3,527,767
Library	22,370,198
Mayor and Council	3,910,700
Non-Departmental	<u>38,455,424</u> [41,935,424]
Office of Cultural Affairs	16,916,038
Office of Economic Development	1,122,279
Office of Financial Services	<u>2,825,978</u> [2,885,978]
Office of Management Services	<u>5,567,818</u> [5,967,818]
Park and Recreation	<u>78,764,401</u> [78,614,401]
Police	<u>428,943,375</u> [426,401,375]
Public Works	7,120,506
Sanitation Services	<u>74,797,205</u> [74,399,205]
Street Lighting	<u>18,201,341</u> [19,201,341]
Street Services	61,742,328
Sustainable Development and Construction	<u>1,612,747</u> [1,787,747]
Trinity Watershed Management	<u>641,387</u> [661,387]
Contingency Reserve	<u>3,248,103</u> [400,000]
Salary and Benefits Reserve	<u>1,045,390</u> [2,340,000]
Liability/Claims Fund	<u>11,531,029</u> [5,088,372]

GENERAL FUND TOTAL ***\$1,130,580,755 [~~\$1,118,399,892~~]**

<u>GRANT FUNDS</u>	<u>PROPOSED</u> <u>2013-14</u>
<u>City Secretary's Office</u>	
Majestic Icon of Dallas (F386)	3,000 [2,700]
Storage Furniture for Dallas Municipal Archives (F402)	8,000
<u>Public Works</u>	
TCEQ 103 Air Monitoring Contract (F401)	67,587
TCEQ 105 Air Monitoring Contract (F388)	183,895
TCEQ Air Pollution Compliance Contract (S259)	525,117
TCEQ Rockwall Operating Contract (S261)	20,812
TCEQ Whole Air Sampling Contract (F393)	422,360
GRANT FUNDS TOTAL	<u>\$1,230,771 [\$1,230,471]</u>

<u>TRUST FUNDS</u>	<u>PROPOSED</u> <u>2013-14</u>
<u>Communication and Information Services</u>	
Information Technology Equipment (0897)	500,921
<u>Convention and Event Services</u>	
Convention Center Hotel Tax Rebate Fund (0756)	9,066,200
Public Market Fund (0003)	930,000
<u>Equipment and Building Services</u>	
Fitness Center Fund (0323)	197,565
<u>Housing/Community Services</u>	
Alvin E. Moore Trust (0309)	17,000
Deerfield Housing Fund (0605)	450,000
Energy Emergency Assist Fund (0312)	66,300
MLK Center Trust (0305)	52,877
West Dallas Multipurpose Trust (0T04)	3,570
<u>Judiciary</u>	
Juvenile Case Manager Fund (0396)	309,863

** An increase to \$1,120,747,995 was previously approved by Resolution No. 13-1995.*

<u>Library</u>	
Central Library Gifts and Donations (0214)	80,978
Kahn Fund (0208)	228,483
Meadows Fund (0734)	10,854
Parrill Estate Fund (0716)	3,004
<u>Office of Economic Development</u>	
Dallas Housing Finance Corporation (0068)	134,125
New Market Tax Credit (0065)	20,237
<u>Office of Management Services</u>	
WOWie Awards Fund (0794)	10,000
<u>Park and Recreation</u>	
Athletic Field Maintenance (0349)	336,187
Craddock Park Trust (0340)	43,876
Dallas Zoo Education Fund (0358)	141,359
Fair Park Special Maintenance (0329)	311,519
Ford Found Innovative Program (0T14)	102,740
Golf Improvement Trust (0332)	1,904,250
Grauwlyer Memorial E. Trust (0331)	5,699
Martin Weiss Endowment Fund (0333)	10,459
Outdoor Programs (0469)	116,000
Park Improvement Fund (0355)	33,084
Southern Skates (0327)	127,040
PKR Program Fund Tracking (0395)	1,303,018
White Rock Endowment Fund (0354)	7,557
W.W. Samuell Park Trust (0330)	581,128
<u>Police</u>	
Confiscated Monies - Federal (0412)	2,652,368
Confiscated Monies – State (0411)	1,641,615
Law Enforcement Officer Standard Education (0S1N)	229,962
Various Police Task Forces (0T69)	<u>956,530</u> [853,183]
<u>Street Services</u>	
Freeway Traffic Signals (0670)	315,638
<u>Sustainable Development and Construction</u>	
NAS Redevelopment Fund (0022)	700,134
TRUST FUNDS TOTAL	<u>\$23,602,140</u> [\$22,485,493]
GRANT AND TRUST FUNDS GRAND TOTAL	<u>\$24,832,911</u> [\$23,715,964]

<u>ENTERPRISE/INTERNAL SERVICE/OTHER FUNDS</u>	<u>PROPOSED</u> <u>2013-14</u>
Aviation	66,852,583 [61,184,205]
Communication and Information Services:	
Information Technology	55,826,585
Radio Services	5,632,773
Convention and Event Services	75,606,836 [65,306,836]
Employee Benefits	1,338,724
Equipment Services	54,466,477 [54,211,753]
Express Business Center	3,811,690
Risk Management	2,441,059
Storm Water Drainage Management	55,011,250
Sustainable Development and Construction	25,262,223
Water Utilities	595,314,797
WRR - Municipal Radio	2,379,435
911 System Operations	19,758,165
 <u>ENTERPRISE/INTERNAL SERVICE/ OTHER FUNDS TOTAL</u>	 <u>\$963,702,597</u> [<u>\$947,479,495</u>]

SECTION 2. That Section 3 of Ordinance No. 29146 (2013-2014 FY Operating Budget Appropriation Ordinance), passed by the city council on September 18, 2013, is amended by making adjustments to fund appropriations for fiscal year 2013-14 for maintenance and operation of various departments and activities, to read as follows:

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

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

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

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

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

(5) Transfer funds, not to exceed \$20,221,639, from the Convention Center Operating Fund 0080, Department CCT, Unit 7840, Object 3870 to the 2009 Convention Center Debt Service Fund 0980, Department CCT, Unit P505, Revenue Source 9219 for the payment of debt service on Series 2009 Revenue Refunding and Improvement Bonds for improvements to the Dallas Civic Center Convention Complex.

(6) Transfer funds, not to exceed \$11,531,029 [~~\$5,088,372~~], from the General Fund 0001, Department BMS, Unit 1996, Object 3621 to the Liability Reserve Fund 0192, Department ORM, Unit 3890, Revenue Source 8525 for payment of small and large claims against the city.

(7) Transfer funds, not to exceed \$250,000, from the Municipal Radio Fund 0140, Department OCA, Unit 1068, Object 3690 to the Arts Endowment Fund 0371, Department OCA, Unit 6732, Revenue Source 9201 to support the arts.

(8) Transfer funds, not to exceed \$10,200,000, to the General Fund 0001, Department BMS, Unit 1995, Revenue Source 9201 from the Sports Arena Lease Fund 0A71, Department CCT, Unit 8851, Object 3690 to support general fund operations.

(9) Transfer funds, not to exceed \$22,970,000, from the Water Utilities Operating Fund 0100, Department DWU, Unit 7015, Object 3690 in the amounts not to exceed \$10,600,000 to the Public/Private Partnership Fund 0352, Department ECO, Unit P151, Revenue Source 8219 and \$12,370,000 to the

General Fund 0001, Department BMS, Unit 1991, Revenue Source 9201, as payment in lieu of taxes by the water utilities department to support economic initiatives of the city.

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

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

(12) Transfer funds, not to exceed \$930,000, from Public Market Fund 0003, Department CCT, Unit 8027, Object 3690 to the Farmer's Market Area Infrastructure Fund 0632, Department ECO, Unit 1737, Revenue Source 9201 for future improvements to the Farmer's Market Area.

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

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

SECTION 4. That it is the intent of the city council, by passage of this ordinance, to appropriate the funds for the city departments and activities. No office or position is created by the appropriation.

SECTION 5. That Ordinance No. 29146 will remain in full force and effect, save and except as amended by this ordinance.

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

APPROVED AS TO FORM:

WARREN M. S. ERNST, City Attorney

By _____
Assistant City Attorney

Passed _____

8/28/2014

ORDINANCE NO. _____

An ordinance amending Ordinance No. 29147 (2013-2014 FY Capital Budget Appropriation Ordinance) to make certain adjustments to fund appropriations for fiscal year 2013-14 for public improvements to be financed from bond funds and other revenues of the City of Dallas and to authorize the city manager to implement those adjustments; providing a saving clause; and providing an effective date.

WHEREAS, on September 18, 2013, the city council passed Ordinance No. 29147, which adopted the capital budget appropriation ordinance for fiscal year 2013-2014; and

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

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

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

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

SECTION 1. That Section 2 of Ordinance No. 29147 (2013-2014 FY Capital Budget Appropriation Ordinance), passed by the city council on September 18, 2013, is amended by

making adjustments to fund appropriations for fiscal year 2013-14 for public improvements to be financed from bond funds and other revenues of the City of Dallas, to read as follows:

“SECTION 2. (a) That the following amounts are hereby appropriated

from the funds indicated for the projects listed in the FY 2013-14 Capital Budget:

CAPITAL FUNDS

From the Aviation Capital Construction Fund (0131)	<u>10,679,724</u> [5,125,843]
From the Capital Assessment Fund (L003)	621,542
From the Capital Construction Fund (0671)	5,180,000
From the Capital Gifts and Donations Fund (0530)	937,460
From the Cedars Tax Increment Financing District Fund (0033)	411,347
From the Cityplace Tax Increment Financing District Fund (0030)	101,726
From the City Center Tax Increment Financing District Fund (0035)	2,635,115
From the City Hall, City Service and Maintenance Facilities Fund (2T60)	6,783,659
From the Convention Center Capital Construction Fund (0082)	2,000,000
From the Cultural Arts Facilities Fund (2T49)	9,019
From the Cypress Waters Tax Increment Financing District Fund (0066)	70,448
From the Davis Garden Tax Increment Financing District Fund (0060)	213,529
From the Deep Ellum Tax Increment Financing District Fund (0056)	494,842

From the Design District Tax Increment Financing District Fund (0050)	2,378,290
From the Downtown Connection Tax Increment Financing District Fund (0044)	13,595,118
From the Economic Development and Housing Development Programs Fund (2U52)	13,750,000
From the Economic Development and Housing Development Programs Fund (2U53)	7,000,000
From the Farmers Market Tax Increment Financing District Fund (0036)	928,572
<u>From the Farmers Market Improvements Fund (1T40)</u>	<u>3,488,042*</u>
From the Flood Protection and Storm Drainage Facilities Improvement Fund (2U23)	<u>\$93,372,426</u> [91,962,225]
From the Fort Worth Avenue Tax Increment Financing District Fund (0058)	270,587
From the General Capital Reserve Fund (0625)	8,477,109
From the Land Acquisition under the Land Bank Program for the Development of Low and Moderate Single Family Homes Fund (2T10)	750,000
From the Library Facilities Improvement Fund (2T42)	2,984,184
From the Major and Citywide Park and Recreation Facilities Fund (3R00)	864
From the Major and Citywide Park and Recreation Facilities Fund (4R00)	453
From the Major and Citywide Park and Recreation Facilities Fund (5R00)	1,469

**** An increase to \$1,912,322 was previously approved by Resolution No. 14-1019.***

From the Major and Citywide Park and Recreation Facilities Fund (5R05)	63,464
From the Major and Citywide Park and Recreation Facilities Fund (6R00)	3,619
From the Major and Citywide Park and Recreation Facilities Fund (6R05)	179,132
From the Maple/Mockingbird Tax Increment Financing District Fund (0064)	468,206
From the Neighborhood Park, Playground, and Recreational Facilities Improvement Fund (0M05)	64
From the Neighborhood Park, Playground, and Recreational Facilities Improvement Fund (0N05)	136
From the Oak Cliff Gateway Tax Increment Financing District Fund (0034)	1,431,709
From the Park and Recreation Facilities Fund (2T00)	<u>5,600,771</u> [2,412,729]**
From the Park and Recreation Facilities Fund (6T00)	1,420
From the Park and Recreation Facilities Fund (7T00)	43,129
From the Park and Recreation Facilities Fund (8T00)	50,247
From the Park and Recreation Facilities Fund (9T00)	958,565
From the Park, Playground, Recreation and Community Facilities Improvement Fund (0P00)	514
From the Park, Playground, Recreation and Community Facilities Improvement Fund (1P00)	480
From the Park, Playground, Recreation and Community Facilities Improvement Fund (8P00)	1,149
From the Park, Playground, Recreation and Community Facilities Improvement Fund (9P00)	8,186
From the Public/Private Partnership Fund (0352)	10,600,000

**** An increase to \$3,448,042 was previously approved by Resolution No. 14-0452.**

From the Public Safety Facilities including Police Facilities, Fire Facilities, and Emergency Warning Systems Fund (2T33)	4,345,600
From the Skillman Corridor Tax Increment Financing District Fund (0052)	1,182,075
From the Southwestern Medical Tax Increment Financing District Fund (0046)	655,580
From the Sports Arena Tax Increment Financing District Fund (0038)	3,442,548
From the State-Thomas Tax Increment Financing District Fund (0032)	86,363
From the Storm Water Drainage Management Capital Construction Fund (0063)	<u>11,527,935</u> [9,027,935]
From the Street and Transportation Improvement Fund (2T22)	67,318,104***
From the Street and Transportation Improvement Fund (2U22)	40,030,272
From the Transit Oriented Development Tax Increment Financing District Fund (0062)	780,507
From the Trinity River Corridor Project Fund (2P14)	18,092,847
From the Vickery Meadow Tax Increment Financing District Fund (0048)	1,471,663
From the Wastewater Capital Construction Fund (0103)	12,130,000
From the Wastewater Capital Improvement Fund (0116)	42,200,000
From the Wastewater Capital Improvement Fund (1180)	19,000,000

***** A decrease to \$1,912,322 was previously approved by Resolution No. 14-1019. This ordinance restores the appropriation to the amount approved by Ordinance 29147.**

From the Wastewater Capital Improvement Fund (2116)	20,535,000
From the Water and Wastewater Public Art Fund (0121)	233,000
From the Water Capital Construction Fund (0102)	25,449,000
From the Water Capital Improvement Fund (0115)	<u>26,287,000</u> [126,287,000]
From the Water Capital Improvement Fund (1170)	51,278,000
<u>From the Water Capital Improvement Fund (2115)</u>	<u>\$100,000,000</u>
From the Woodall Rodgers Development Fund (WR06)	29,137
From the 2014 Master Lease - Equipment Fund (ML14)	28,062,526
<u>From the 1995 General Obligation Bond Refunding Fund (0L99)</u>	<u>107,914</u>
<u>From the 1995 General Obligation Bond Refunding Fund (0M99)</u>	<u>36,794</u>
<u>From the 1995 General Obligation Bond Refunding Fund (0N99)</u>	<u>347,866</u>
<u>From the 1995 General Obligation Bond Refunding Fund (0Y99)</u>	<u>129</u>
<u>From the 1997 Certificates of Obligation Arbitrage Rebate Fund (0557)</u>	<u>75</u>
<u>From the 1998 General Obligation Bond Arbitrage Rebate Fund (8P99)</u>	<u>254,710</u>
<u>From the 1999 General Obligation Bond Arbitrage Rebate Fund (9P99)</u>	<u>337,560</u>

<u>From the 2000 Certificates of Obligation Arbitrage Rebate Fund (0537)</u>	95,809
<u>From the 2000 General Obligation Bond Arbitrage Rebate Fund (0P99)</u>	41,266
<u>From the 2005 Certificates of Obligation Arbitrage Rebate Fund (0596)</u>	16,385
<u>From the 2010 General Obligation Pension Bond Refunding Fund (0630)</u>	24,716
<u>From the 2010 General Obligation Bond Refunding Fund (0631)</u>	238,038
<u>From the 2012 General Obligation Bond Refunding Fund (0634)</u>	92,946
<u>From the 2013 General Obligation Bond Refunding Fund (0674)</u>	185,123
<u>From the Equipment Acquisition Note Arbitrage Rebate Fund (0518)</u>	1,672
<u>From the Equipment Acquisition Note Arbitrage Rebate Fund (0527)</u>	22,008
<u>From the Equipment Acquisition Note Arbitrage Rebate Fund (0546)</u>	13,461
<u>From the Equipment Acquisition Note Arbitrage Rebate Fund (0548)</u>	72
<u>From the Equipment Acquisition Note Arbitrage Rebate Fund (0594)</u>	21
<u>From the Equipment Acquisition Note Arbitrage Rebate Fund (0597)</u>	132,366
CAPITAL FUNDS TOTAL	<u>\$672,632,404</u> [\$654,243,307]

(b) That the following amounts are hereby appropriated from the funds indicated for payment of the FY 2013-14 Debt Service Budget:

DEBT SERVICE FUNDS

From the General Obligation Debt Service Fund (0981)	234,511,248
--	-------------

DEBT SERVICE FUNDS TOTAL	\$234,511,248
---------------------------------	----------------------

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

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

SECTION 2. That Section 4 of Ordinance No. 29147 (2013-2014 FY Capital Budget Appropriation Ordinance), passed by the city council on September 18, 2013, is amended by making adjustments to fund appropriations for fiscal year 2013-14 for public improvements to be financed from bond funds and other revenues of the City of Dallas, to read as follows:

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

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

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

(3) Transfer funds, not to exceed \$1,485,000, to the General Fund 0001, in the amounts of \$30,000 from the Cityplace Tax Increment Financing District Fund 0030; \$15,000 from the State-Thomas Tax Increment Financing

District Fund 0032; \$75,000 from the Cedars Tax Increment Financing District Fund 0033; \$55,000 from the Oak Cliff Gateway Tax Increment Financing District Fund 0034; \$120,000 from the City Center Tax Increment Financing District Fund 0035; \$100,000 from the Farmers Market Tax Increment Financing District Fund 0036; \$120,000 from the Sports Arena Tax Increment Financing District Fund 0038; \$225,000 from the Downtown Connection Tax Increment Financing District Fund 0044; \$50,000 from the Southwestern Medical Tax Increment Financing District Fund 0046; \$75,000 from the Vickery Meadow Tax Increment Financing District Fund 0048; \$75,000 from the Design District Tax Increment Financing District Fund 0050; \$75,000 from the Skillman Corridor Tax Increment Financing District Fund 0052; \$50,000 from the Deep Ellum Tax Increment Financing District Fund 0056; \$100,000 from the Fort Worth Avenue Tax Increment Financing District Fund 0058; \$100,000 from the Davis Garden Tax Increment Financing District Fund 0060; \$100,000 from the Transit Oriented Development Tax Increment Financing District Fund 0062; \$50,000 from the Maple/Mockingbird Tax Increment Financing District Fund 0064; and \$70,000 from the Cypress Waters Tax Increment Financing District Fund 0066, for reimbursement of tax increment financing administration costs.

(4) Transfer funds, not to exceed \$100,000, to the General Fund 0001, in the amounts of \$75,000 from the Neighborhood Park, Playground, and Recreational Facilities Improvement Fund 6R05 and \$25,000 from the Park and Recreation Facilities Fund 8T00, for reimbursement as needed for engineering,

project coordination, inspection, survey, and other activities associated with the implementation of the 2003 and 2006 bond programs.

(5) Transfer funds, not to exceed \$660,901, to the General Fund 0001, from the Trinity River Corridor Project Fund 6P14, for reimbursement as needed for engineering, project coordination, inspection, survey, and other activities associated with the implementation of the 1998 bond program.

(6) Transfer funds, not to exceed \$54,812,000 [~~\$37,812,000~~] from the Water Utilities Operating Fund 0100, in the amounts of \$33,949,000 [~~\$25,449,000~~] to the Water Capital Construction Fund 0102; \$20,630,000 [~~\$12,130,000~~] to the Wastewater Capital Construction Fund 0103; and \$233,000 to the Water and Wastewater Public Art Fund 0121, for projects listed in the FY 2013-14 Capital Budget.

(7) Transfer funds, not to exceed \$4,962,497, to the General Obligation Debt Service Fund 0981 from the Storm Water Drainage Management Operating Fund 0061 for payment of the 2004 and 2005 Certificates of Obligation for compliance with the municipal separate sewer system (MS4) permit, and the 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2007A, 2008, 2010, and 2012 general obligation bonds for flood protection and storm drainage facilities.

(8) Transfer funds, not to exceed \$7,500,000 [~~\$5,000,000~~], from the Storm Water Drainage Management Operating Fund 0061 to the Storm Water Drainage Management Capital Construction Fund 0063, for projects listed in the FY 2013-14 Capital Budget.

(9) Transfer funds, not to exceed \$3,404,093, to the General Obligation Debt Service Fund 0981 from the General Fund 0001 for payment of the 2010 Equipment Acquisition Notes and the 2010 Certificates of Obligation for sanitation collection and fleet replacement and for payment of the 2003 General Obligation Bonds for flood protection and storm drainage facilities for the McCommas Bluff Landfill.

(10) Transfer funds, not to exceed \$1,174,782, to the General Obligation Debt Service Fund 0981 from the Information Technology Operating Fund 0198 for payment of the 2010 Certificates of Obligation for technology enhancements.

(11) Transfer funds, not to exceed \$90,459, to the General Obligation Debt Service Fund 0981 from the Fleet Services Fund 0196 for payment of the 2010 Certificates of Obligation for fleet replacement.

(12) Transfer funds, not to exceed \$922,103, to the General Obligation Debt Service Fund 0981 from the Courts Technology Fund 0401 for payment of the 2010 Equipment Acquisition Notes for the court case management system.

(13) Transfer funds, not to exceed \$3,297,109, to the General Fund 0001 from the General Capital Reserve Fund 0625 for the purpose of general fund operating and maintenance costs.

(14) Transfer funds, not to exceed \$5,180,000, to the Capital Construction Fund 0671 from the General Capital Reserve Fund 0625 for the purpose of capital improvements to and maintenance and repair of city facilities.

(15) Transfer funds, not to exceed \$10,679,724 [~~\$5,125,843~~], from the Aviation Operating Fund 0130 to the Aviation Capital Construction Fund 0131 for projects listed in the FY 2013-14 Capital Budget.

(16) Transfer funds, not to exceed \$1,493,276, to the General Obligation Debt Service Fund 0981 from the Convention Center Operating Fund 0080 for payment of the 2008 Certificates of Obligation for the acquisition of land for the convention center hotel development project.

(17) Transfer funds, not to exceed \$3,150,000, from the Convention Center Operating Fund 0080 to the Convention Center Capital Construction Fund 0082 for projects listed in the FY 2013-14 Capital Budget.

(18) Transfer funds, not to exceed \$31,625,955.10, to the General Obligation Debt Service Fund 0981 from any general government, internal service, or enterprise fund incurring civilian payroll costs based on the pro-rata allocation of the actual civilian payroll costs incurred during fiscal year 2013-14 for payment of debt service on the Pension Obligation Bonds Series 600, 601, and 632.”

(19) Transfer funds, not to exceed \$1,515,896, to the General Obligation Debt Service Fund 0981 from unspent proceeds related to the cost of issuance of General Obligation Bonds Series 631, 632, 637, and 638B from Funds 0634, 0674, 0630, and 0631 and from the unspent balances of Arbitrage Rebate Funds 056B, 0594, 0518, 0546, 0596, 0548, 0527, 0P99, 0537, 0597, 8P99, 0L99, 0557, 0Y99, 0M99, 9P99, and 0N99.”

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

SECTION 4. That Ordinance No. 29147 will remain in full force and effect, save and except as amended by this ordinance.

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

APPROVED AS TO FORM:

WARREN M. S. ERNST, City Attorney

By _____
Assistant City Attorney

Passed _____