

REVENUE

ECONOMIC SUMMARY

The City's economic outlook is severely impacted by the COVID-19 pandemic. Our revenue forecasts are largely dependent on whether we consider the health crisis to be a "present tense" or "past tense" event. The present tense scenario assumes it will take longer for economic activity to stabilize and when it does, it will stabilize at a lower level, creating a longer path to full recovery. The past tense scenario assumes the most restrictive policies are behind us and economic activity is stabilizing. This, unfortunately, is not the case. While restrictions have been lifted, the City's forecast assumes the economic impacts of COVID-19 will continue into the next fiscal year.

GENERAL FUND

The revenue sources described in this section account for the City's total General Fund operating revenues and a portion of tax-supported debt service revenues.

The table below provides a summary of General Fund revenue by revenue category, and the following sections provide more insight into the City's budget.

Source	FY 2019-20 Budgeted	FY 2019-20 Forecast	FY 2020-21 Budgeted	FY 2021-22 Planned
Property Tax	787,420,172	786,890,377	825,006,993	853,700,364
Sales Tax	325,566,185	309,284,972	296,324,365	309,328,700
Franchise and Other	122,739,557	119,578,202	115,907,401	117,675,235
Charges for Service	111,417,257	95,069,833	105,618,133	112,986,578
Fines and Forfeitures	27,222,251	24,016,769	23,554,646	30,352,701
Operating Transfers In	25,694,602	25,694,602	42,410,021	38,662,108
Intergovernmental	13,049,314	13,450,770	12,111,533	11,830,681
Miscellaneous	6,685,258	5,967,292	6,716,212	7,062,182
Licenses and Permits	5,154,061	4,929,780	5,023,871	5,330,772
Interest	4,547,247	4,547,247	4,366,308	4,366,308
Total General Fund	\$1,429,495,904	\$1,389,429,844	\$1,437,039,483	\$1,491,295,629

Property Tax

Ad valorem (property) taxes act as an enforceable lien on property as of January 1 each year. The City's property tax is levied each September on the assessed value listed as of the prior January 1 for all real property and income-producing personal property located in the city. The appraisal districts in the four counties in which Dallas is located establish the assessed values.

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. Taxes are due October 1 after the September levy and are considered delinquent after January 31 of each

REVENUE

year. Based upon historical collection trends, revenues are estimated to be 97.57 percent of levy. Prior year taxes, penalties and interest, special inventory tax, and refunds produce additional revenues each year.

As approved by City Council on April 13, 1988, the City grants a homestead exemption of 20 percent of the market value of residence homesteads or \$5,000, whichever is greater. The City grants an additional \$100,000 market value exemption to individuals who are 65 or older or disabled.

Beginning in FY 2020-21, the Texas Property Tax Reform and Transparency Act of 2019 (SB 2) caps the City's ability to grow property tax revenue at 3.5 percent without seeking voter approval. Exceeding the cap requires an election on the November uniform election date. Previously, voters could petition for an election if the rate exceeded 8 percent.

Current year property taxes are based on: (1) exemptions allowed by state law and approved by the City Council, (2) the value of property as certified by the appraisal districts, and (3) the tax rate set by the City Council each September.

The COVID-19 pandemic made forecasting property tax revenue a challenge. The City typically uses the appraised values of properties in the counties of Collin, Dallas, Denton, and Rockwall. The appraisal review board must resolve timely protests by July 20, so the chief appraiser can approve appraisal records, certify tax rolls, and provide them to the City by July 25. However, because of the pandemic, appraisal districts worked with limited staff to conduct appraisal hearings this year. Additionally, appraisal districts received a record number of protests by the deadline. Only Rockwall was able to provide a certified value by the deadline of July 25. The other appraisal districts initially provided estimates and needed additional time before certifying their values. Dallas certified values on August 20; Collin and Denton certified their values on September 18.

Additionally, certified values by appraisal district are listed in the table below. The FY 2020-21 certified value is \$147,443,517,863 or 5.14 percent more than the FY 2019-20 certified value.

Appraisal District	2019 Certified Value	2020 Certified Value	Value Change	Percent Change
Collin	\$5,657,015,355	\$5,855,296,35	\$198,280,999	3.51%
Dallas	\$132,833,918,596	\$139,791,951,831	\$6,958,033,235	5.24%
Denton	\$1,735,724,224	\$1,787,322,578	\$51,598,354	2.97%
Rockwall	\$10,973,460	\$8,947,100	\$(2,026,360)	-18.47%
Total General Fund	\$140,237,631,635	\$147,443,517,863	\$7,205,886,228	5.14%

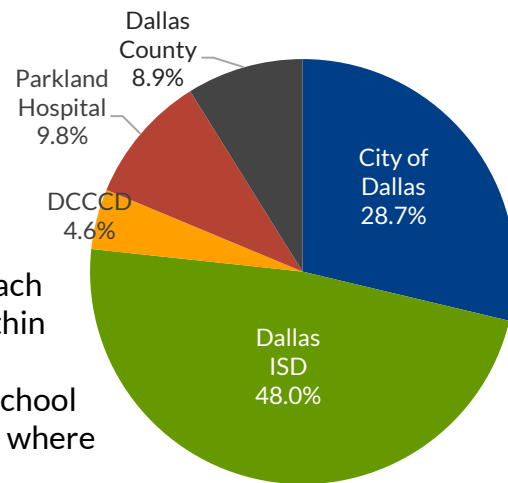
REVENUE

As seen in the table below, the FY 2020-21 budget reduces the property tax rate to 77.63¢ per \$100 of valuation.

Fiscal Year	Tax Rate	Certified Value	% Change
1984-85	49.18	\$40,696,478,933	-
1985-86	49.18	\$45,065,748,235	10.74%
1986-87	50.30	\$49,348,567,661	9.50%
1987-88	53.72	\$47,215,055,132	-4.32%
1988-89	53.72	\$50,562,923,074	7.09%
1989-90	58.83	\$47,583,713,419	-5.89%
1990-91	62.97	\$46,209,305,261	-2.89%
1991-92	62.97	\$44,334,936,497	-4.06%
1992-93	67.44	\$41,575,371,885	-6.22%
1993-94	67.44	\$40,539,541,885	-2.49%
1994-95	67.44	\$40,724,172,941	0.46%
1995-96	67.22	\$42,227,901,516	3.69%
1996-97	67.01	\$44,050,335,895	4.32%
1997-98	65.16	\$48,049,433,329	9.08%
1998-99	64.91	\$52,677,672,716	9.63%
1999-00	66.75	\$56,109,156,774	6.51%
2000-01	66.75	\$60,178,611,626	7.25%
2001-02	66.75	\$65,218,425,933	8.37%
2002-03	69.98	\$66,483,637,119	1.94%
2003-04	69.98	\$66,501,655,057	0.03%
2004-05	71.97	\$67,579,877,637	1.62%
2005-06	74.17	\$70,843,801,880	4.83%
2006-07	72.92	\$76,792,536,880	8.40%
2007-08	74.79	\$84,526,933,754	10.07%
2008-09	74.79	\$90,477,932,550	7.04%
2009-10	74.79	\$87,264,095,461	-3.55%
2010-11	79.70	\$83,425,479,138	-4.40%
2011-12	79.70	\$81,993,746,356	-1.72%
2012-13	79.70	\$83,681,721,883	2.06%
2013-14	79.70	\$87,251,522,141	4.27%
2014-15	79.70	\$93,138,210,535	6.75%
2015-16	79.70	\$100,318,936,973	7.71%
2016-17	78.25	\$110,387,629,086	10.04%
2017-18	78.04	\$118,314,677,595	7.18%
2018-19	77.67	\$130,080,986,261	9.94%
2019-20	77.66	\$140,237,631,635	7.81%
2020-21	77.63	\$147,443,517,863	5.14%

REVENUE

Property taxes are paid not only to the City of Dallas, but also to other jurisdictions, including the school district, Dallas County, Parkland Hospital, and Dallas College (formerly DCCCD). Each jurisdiction sets its own tax rate. The largest share of a Dallas homeowner's property taxes is for the school district. The graphic shows the share of your tax bill paid to each jurisdiction, assuming the property is located within Dallas County and Dallas Independent School District. Dallas extends to four counties and 18 school districts, so percentages may vary, depending on where your property is located.



REVENUE

Taxpayer Impact Statement

Estimated Annual Impact of Rate and Fee Changes on a Typical Residential Ratepayer

Service or Fee	FY 2019-20 Yearly Rate	FY 2020-21 Adopted Rate	Annual Change	How we defined "typical"
Water and Wastewater	\$757.92	\$765.48	\$7.56	Residential customer usage of 8,300 gallons of water and 5,300 gallons of wastewater
Stormwater	\$92.88	\$100.92	\$8.04	Residential customer with 2,000 to 5,500 sq. ft. of impervious cover
Sanitation	\$343.68	\$366.24	\$22.56	Per single-family home
Property Tax Bill	\$1,886.21	\$2,011.01	\$124.79	A home with an estimated median taxable value of \$259,050* with a 20% homestead exemption (without senior/disabled exemption)
TOTAL YEARLY IMPACT	\$3,080.69	\$3,243.65	\$162.95	Combined projected increase of 5.3%

*Based on 2020 certified average value of \$323,813

Estimated Annual Impact of Property Tax Rate (\$0.7763) on a Typical Homestead

NON-SENIOR HOMESTEADS General homestead exemption of 20% of assessed value

Property Valuation			Property Tax Bill (Annual)		
Fiscal Year	Market Value	Assessed Value	Current vs. Adopted Tax Rate	No-New- Revenue Tax Rate*	Voter- Approval Tax Rate**
FY 2019-20	\$303,601.00	\$242,881.00	\$1,886.21	\$1,814.81	\$1,933.85
FY 2020-21	\$323,813.00	\$259,050.00	\$2,011.01	\$2,191.34	\$2,208.01

General homestead exemption of 20% of assessed value

SENIOR HOMESTEADS Senior/disabled homestead exemption of \$100,000

Property Valuation			Property Tax Bill (Annual)		
Fiscal Year	Market Value	Assessed Value	Current vs. Adopted Tax Rate	No-New- Revenue Tax Rate*	Voter- Approval Tax Rate**
FY 2019-20	\$303,601.00	\$142,881.00	\$1,109.61	\$1,067.61	\$1,137.64
FY 2020-21	\$323,813.00	\$159,050.00	\$1,234.71	\$1,345.43	\$1,355.66

Definitions

***No-New-Revenue Tax Rate:** Tax rate that generates the same amount of revenue in the new year on property taxed in the previous year

****Voter-Approval Tax Rate:** Tax rate that generates the same amount of revenue in the new year on property taxed in the previous year plus 3.5 percent growth and the additional revenue needed to pay the City's debt service

No-New-Revenue Tax Rate and Voter-Approval Tax Rates were calculated by the tax office based on certified estimates.

REVENUE

Sales Tax

The sales tax rate in Dallas is 8.25 percent of taxable goods or services sold within city limits. The tax is collected by the retailer at the point of sale and forwarded to the Texas Comptroller on a monthly or quarterly basis. Of the 8.25 percent collected, the state retains 6.25 percent and distributes one percent to the City of Dallas and one percent to the Dallas Area Rapid Transit (DART) transportation authority.

Sales tax revenues are historically volatile; therefore, actual collections may differ significantly from budgeted. For FY 2020-21, we forecast sales tax revenue will be \$296,324,365, a 4.2 percent decline from the current year forecast of \$309,284,972.

Prior to COVID-19, sales tax receipts for FY 2019-20 showed strong growth. Actual collections exceeded the budgeted amount from October 2019 through February 2020. However, the City began seeing steep declines in sales tax revenues in March when establishments began shutting down in compliance with social distancing recommendations and policy mandates.

The City is forecasting that the impact of COVID-19 will linger in FY 2020-21 as things stabilize and people begin to live with a “new normal.” We expect sales tax revenue will rebound in FY 2021-22.

The table below shows the City’s FY 2020-21 and FY 2021-22 projected sales tax revenues relative to FY 2019-20’s budget and historical actuals.

Fiscal Year	Sales Tax Revenues	% Change
1984-85	\$113,944,000	-
1985-86	\$111,859,058	-1.83%
1986-87	\$104,366,695	-6.70%
1987-88	\$110,960,785	6.32%
1988-89	\$117,433,971	5.83%
1989-90	\$126,931,843	8.09%
1990-91	\$134,611,755	6.05%
1991-92	\$125,401,998	-6.84%
1992-93	\$136,252,909	8.65%
1993-94	\$144,994,725	6.42%
1994-95	\$151,147,620	4.24%
1995-96	\$164,550,047	8.87%
1996-97	\$173,032,255	5.15%
1997-98	\$188,816,678	9.12%
1998-99	\$195,402,277	3.49%
1999-00	\$216,933,486	11.02%
2000-01	\$210,748,994	-2.85%
2001-02	\$194,132,603	-7.88%
2002-03	\$183,229,590	-5.62%
2003-04	\$194,988,837	6.42%
2004-05	\$198,441,476	1.77%

REVENUE

Fiscal Year	Sales Tax Revenues	% Change
2005-06	\$217,240,592	9.47%
2006-07	\$222,926,951	2.62%
2007-08	\$229,856,739	3.11%
2008-09	\$206,914,022	-9.98%
2009-10	\$204,677,318	-1.08%
2010-11	\$215,893,045	5.48%
2011-12	\$229,577,155	6.34%
2012-13	\$241,946,140	5.39%
2013-14	\$255,716,128	5.69%
2014-15	\$273,499,269	6.95%
2015-16	\$283,917,872	3.81%
2016-17	\$293,610,565	3.41%
2017-18	\$305,397,783	4.01%
2018-19	\$313,460,750	2.64%
2019-20*	\$309,284,972	-1.33%
2020-21*	\$296,324,365	-4.19%
2021-22*	\$309,328,700	4.39%

*Projected revenues

**Budgeted revenue for FY 2019-20 was \$325,566,185

Franchise Fee Revenue

The City 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 but in addition to sales and ad valorem taxes.

Generally, franchise fees are calculated based on a percentage of the companies' gross receipts from doing business in Dallas. Cable TV providers such as Time Warner, AT&T, and Verizon pay a quarterly fee equal to five percent of gross receipts, due 45 days after the end of the period covered. Certified telecommunications providers, however, do not pay franchise fees to the City. Pursuant to Local Government Code 283, telecommunications providers instead compensate the City for use of right-of-way on a per-access line basis. These fees are to be paid to the City 45 days after the end of each calendar quarter.

Under Texas Senate Bill (SB) 1152, effective January 1, 2020, companies that provide both telecommunications and cable TV services are exempt from paying the lesser of these two fees. All cable TV providers currently serving Dallas also provide telecommunications services and pay both fees. Revenue for FY 2020-21 would have been \$9 million more if SB 1152 had not been enacted.

REVENUE

Franchise fees from Atmos Energy are also five percent of gross receipts, paid quarterly. Franchise fees from Oncor Electric Delivery are based on a fee per kilowatt hour consumed and are projected using historical data, trended forward using statistical analysis and normalized for weather.

Ambulance Revenue

Dallas Fire-Rescue provides emergency ambulance services to anyone requesting aid within city boundaries. Emergency medical staff transport the individual(s) to a hospital providing emergency aid for a transport charge, plus itemized charges. The transport charge for residents and non-residents is \$1,868 per transport to achieve 100 percent cost recovery. The fee for treatment/non-transport services is \$125.

The billing and collection of ambulance fees and additional supplemental payment from the federal government are provided by vendors contracted by the City. Historical information is used to project the gross amount billed, and a projected collection rate is applied to this amount to estimate revenue for the upcoming fiscal year.

The budget also includes projected reimbursement revenue through the Ambulance Services Supplemental Payment Program (ASSPP) approved by the federal government through the Texas Health and Human Services Commission. The ASSPP program allows governmental ambulance providers to recover a portion of the cost of providing services to Medicaid, Medicaid Managed Care, and uninsured patients. The reimbursement percentage is set by the federal government.

Municipal Court Revenues

Court and Detention Services collects fines and fees on Class C misdemeanors, including traffic violations and state law/City ordinance violations. Delinquent accounts receive a warrant, have their driver's license and registration placed on hold (where applicable), and are contacted via mail and phone by an in-house collection unit. Defendants who do not respond to these efforts are pursued through the Marshal's Office and forwarded to a third-party collection agency, where a 30 percent 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. We anticipate a decline in municipal court revenues due to the economic impacts of COVID-19.

REVENUE

Security Alarm Permit Fee

The City charges an annual security alarm permit fee of \$50 for a residence and \$100 for a business. Permitted residences and businesses also incur fines for false burglar or panic/hold-up alarms, as outlined in the table.

Alarm Type	False Alarms within 12 Months	Fine
Burglar (All property types)	1-3	-
	4-6	\$50
	7-8	\$75
	9+	\$100
Panic/Hold-up (Business)	1	\$100
	2	\$200
	3	\$300
	4+	\$400
Panic/Hold-up (Residential)	1+	\$100

Other General Fund Revenues

Finally, the City receives revenue from services such as arts programming and rentals of cultural venues and recreational facilities. We forecast a steep decline in these categories in the first year of the biennium due to facility closures in compliance with recommended social distancing practices.



REVENUE

ENTERPRISE CHARGES FOR SERVICES

Enterprise Funds are City operations that generate revenue through charges for specific services they provide. Enterprise Funds are fully self-supporting and include Aviation, Convention Center, Municipal Radio, Sanitation Services, Storm Drainage Management, Sustainable Development and Construction, and Dallas Water Utilities. General Fund tax dollars are not used to support the Enterprise Funds.

Aviation

The Department of Aviation manages Dallas Love Field, Dallas Executive Airport, and the Dallas Vertiport. Love Field is one of the busiest medium hub air carrier/general aviation airports in the world and has experienced unprecedented growth in passenger traffic since the repeal of the Wright Amendment in 2014. As a result, Love Field has evolved from a regional air service to a long-haul air service airport requiring enhanced customer service and amenities to match the needs of more than 16 million travelers annually.

Aviation revenues include:

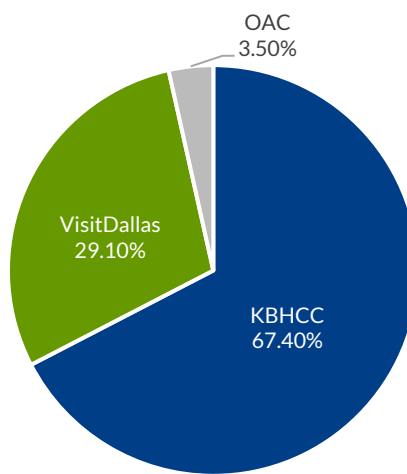
- Rental payments for leased property and improvements, terminal building space, and associated maintenance and warehouse space at Love Field and Dallas Executive Airport
- Airport parking revenues
- Revenues relating to concession contract agreements with airport businesses, including food and beverage services, retail stores, advertising, car rental agencies, shoeshine services, and bag cart rentals
- Landing fees paid by commercial aircraft owners to conduct operations at Love Field

Due to the economic impacts of COVID-19, enplanements have decreased dramatically over the past fiscal year and are forecast to decrease by 4.9 million in FY 2020-21.

Hotel Occupancy Taxes

The City's hotel occupancy tax (HOT) rate is 13 percent of the room rate charged within city limits. The tax is collected by the hotel at the point of sale and forwarded to the state (six percent) and City (seven percent) monthly. Of the percentage the City receives, 67.4 percent supports operations and capital improvements at the Kay Bailey Hutchison Convention Center, as required by bond ordinance. The adopted and planned budgets assume 29.1 percent will be distributed to VisitDallas to market and promote Dallas as a convention and tourist destination and 3.5

HOT City Distribution



REVENUE

percent will be distributed as a reimbursement to the Office of Arts and Culture (OAC) to encourage, promote, and improve the arts.

HOT revenues are historically volatile; therefore, actual collections may differ significantly from the budgeted amount. COVID-19 may continue to impact event bookings, so this biennium's HOT actuals may be more volatile than normal.

Municipal Radio

WRR 101.1 FM 24-hour broadcasts include classical music and other select musical programming. The City-owned and managed station uses a commercial radio model as licensed by the Federal Communications Commission (FCC), selling commercial airtime and sponsorships to generate revenue.

During FY 2019-20, the radio industry, an already tight market, experienced a 40-60 percent decline due to COVID-19. Revenues are expected to rebound as the pandemic ends and normal operations resume.

Sanitation Services Revenue

Sanitation Services revenue is collected to match the cost of providing garbage, brush and bulk trash, and recyclables collection services for residential customers and a few small commercial customers. These fees are collected through monthly utility bills issued by Dallas Water Utilities (DWU). Estimated revenue is determined by multiplying the adopted residential rate by the projected number of residential customers, plus estimated fees for "pack out" service and commercial customers. The Sanitation Services rate is partially offset by revenues from the residential recycling program.

This year's fee change is included in the table below.

FY 2019-20 Fee	FY 2020-21 Fee	Dollar Change
\$28.64	\$30.52	\$1.88

Private Disposal Revenue

Private disposal revenue is collected primarily at the McCommas Bluff Landfill from private (commercial) waste haulers for the privilege of disposing of solid waste at the site; some revenue is also collected at the Bachman Transfer Station. Dallas residents hauling their own household and yard waste are exempt from the fees (with restrictions). Commercial haulers may also elect to enter into a discount disposal contract with the City, allowing for a discount from the posted rate in exchange for a guaranteed minimum amount of waste disposal during a specific period. Revenues are determined by projecting an estimate for waste tons to be delivered to the landfill multiplied by the gate rate for non-contracted customers or by discounted solid waste disposal rates for contracted customers, as well as other service and transaction fees.

REVENUE

This year's fee change is included in the table below.

FY 2019-20 Fee	FY 2020-21 Fee	Dollar Change
\$28.50	\$34.20	\$5.70

Storm Drainage Management Revenues

Storm Drainage Management (SDM) revenue is derived from stormwater fees calculated based on the impervious area of a property, or the amount of land covered by features that cannot absorb water (concrete, asphalt, etc.). SDM revenue is collected to support the cost of compliance with the City's storm drainage discharge permit from the Texas Commission on Environmental Quality (TCEQ), operation, maintenance, and enhancement of the levee system, and operation and maintenance of the City's natural and improved storm drainage system. These fees are also collected through DWU's monthly utility bills.

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 and industrial facility inspections
- Engineering, design, and inspection of storm sewer infrastructure

Drainage system operation 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
- Monthly sweeping of the City's major thoroughfares

Starting this fiscal year, SDM will pay a new four percent franchise fee to the General Fund that will be used to improve sidewalks and neighborhood infrastructure in low-income areas. In FY 2020-21, this is expected to yield \$2,437,473 in revenue.

This year's fee change is included in the table below.

FY 2019-20 Fee	FY 2020-21 Fee	Dollar Change
\$7.74	\$8.41	\$0.67

Sustainable Development and Construction

Sustainable Development and Construction provides plan review services for commercial and residential development, issues construction and trade permits, and processes Certificate of Occupancy applications for new and existing businesses.

REVENUE

Water/Wastewater Revenues

DWU is a self-supporting enterprise fund, owned and operated by the City. The department receives no tax dollars and earns its revenues through the sale of water and wastewater services in five customer classes: residential, general service, municipal, optional general service, and wholesale. The wholesale customer class comprises 23 communities outside the city that receive water service and 11 communities that receive wastewater service.

Rates for each class have two components: a customer charge based on meter size and a volume-based usage charge. DWU determined these rates based on a retail cost of service study that assigned costs to each class based on the department's cost to provide these services. Readers can find current retail rates at www.dwurates.com.

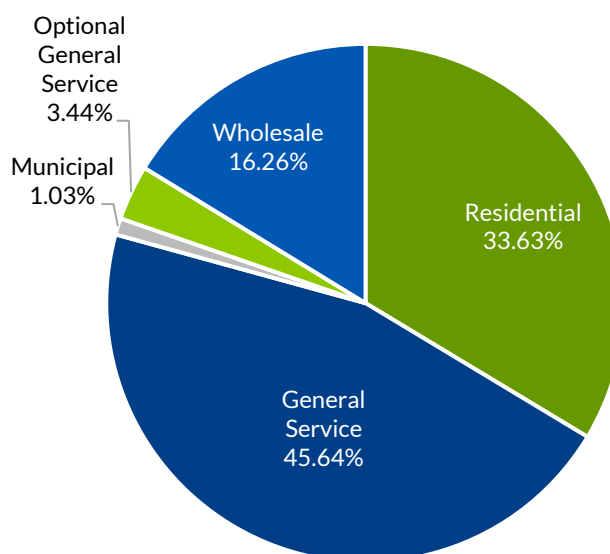
These revenues pay for:

- Operation and maintenance costs of providing water and wastewater services
- Debt service (principal and interest) on outstanding debt used to design and construct the facilities to provide these services
- Street rental payments (equivalent to franchise fees assessed to other utilities) to the General Fund for use of the City's rights-of-way
- Cash funding for capital improvements not funded through the sale of revenue bonds or other debt

DWU receives other miscellaneous revenues, including interest earnings, connection fees, and system improvement contributions. Water revenues can fluctuate depending on summer temperatures and the amount of rainfall in the area.

This year's fee change is included in the table below.

DWU Revenues by Customer Class



FY 2019-20 Fee	FY 2020-21 Fee	Dollar Change
\$63.16	\$63.79	\$0.63

REVENUE

ANNUAL FEE CHANGES

The City's Financial Management Performance Criterion (FMPC) #12 states an annual review of selected fees and charges is required to determine whether the City is recovering the full cost of services. Per the policy, we will review all fees at least once every four years, and we may propose changes to achieve full cost recovery or based on other City objectives. This year, we made fee changes to meeting room rentals at libraries, venue rentals at Park and Recreation facilities, and services provides by Transportation and Public Works.

Below is a list of fees reviewed during FY 2019-20 and the impact the changes may have on the various City services associated with user fees.

Library User Fees

Library Fee Studied	Current Fee	Full Cost	New Fee	Recovery Rate
Branch Auditorium - City Dept - 1-2 hours	\$25.00	\$19.60	\$20.00	100%
Branch Auditorium - City Dept - 2-4 hours	\$30.00	\$20.17	\$20.00	99%
Branch Auditorium - City Dept - 4+ hours	\$50.00	\$20.74	\$20.00	96%
Branch Auditorium - Nonprofit - 1-2 hours	\$25.00	\$19.60	\$20.00	100%
Branch Auditorium - Nonprofit - 4+hours	\$65.00	\$20.74	\$20.00	96%
Branch Auditorium - Nonprofit 2-4 hours	\$45.00	\$20.17	\$20.00	99%
Branch Auditorium - Profit - 1-2 hours	\$125.00	\$19.60	\$20.00	100%
Branch Auditorium - Profit - 2-4 hours	\$165.00	\$20.17	\$20.00	99%
Branch Auditorium - Profit 4+ hours	\$205.00	\$20.74	\$20.00	96%
Branch Black Box - Nonprofit - 2-4 hours	\$45.00	\$21.26	\$20.00	94%
Branch Black Box - Nonprofit - 4+ hours	\$65.00	\$22.38	\$20.00	89%
Branch Black Box - Nonprofit - 1-2 hours	\$25.00	\$20.15	\$20.00	99%
Branch Black Box - Profit - 1-2 hours	\$125.00	\$20.15	\$20.00	99%
Branch Black Box - Profit - 2-4hours	\$165.00	\$21.26	\$20.00	94%
Branch Black Box - Profit - 4+ hours	\$205.00	\$22.38	\$20.00	89%
Branch Conference Room - City Dept - 1-2 hours	\$10.00	\$19.63	\$20.00	100%
Branch Conference Room - City Dept - 2-4 hours	\$15.00	\$20.24	\$20.00	99%
Branch Conference Room - City Dept - 4+ hours	\$20.00	\$20.84	\$20.00	96%
Branch Conference Room - Nonprofit - 1-2 hours	\$10.00	\$19.63	\$20.00	100%
Branch Conference Room - Nonprofit - 2-4 hours	\$20.00	\$20.24	\$20.00	99%
Branch Conference Room - Nonprofit - 4+ hours	\$30.00	\$20.84	\$20.00	96%
Branch Conference Room - Profit 1-2 hours	\$50.00	\$19.63	\$20.00	100%
Branch Conference Room - Profit - 2-4 hours	\$80.00	\$20.24	\$20.00	99%
Branch Conference Room - Profit - 4+ hours	\$110.00	\$20.84	\$20.00	96%
Central Auditorium - City Dept - 1-2 hours	\$50.00	\$189.92	\$50.00	26%
Central Auditorium - City Dept - 2-4 hours	\$90.00	\$210.61	\$90.00	43%
Central Auditorium - City Dept - 4+ hours	\$130.00	\$355.45	\$130.00	37%
Central Auditorium - Nonprofit - 1-2hr hours	\$100.00	\$189.92	\$100.00	53%
Central Auditorium - Nonprofit - 2-4 hours	\$140.00	\$210.61	\$140.00	66%
Central Auditorium - Nonprofit - 4+ hours	\$180.00	\$355.45	\$180.00	51%
Central Auditorium - Profit - 1-2 hours	\$200.00	\$189.92	\$175.00	92%
Central Auditorium - Profit - 2-4 hours	\$300.00	\$210.61	\$200.00	95%

REVENUE

Library Fee Studied	Current Fee	Full Cost	New Fee	Recovery Rate
Central Auditorium - Profit - 4+ hours	\$500.00	\$355.45	\$350.00	98%
Dallas East - City Dept- 1-2 hours	\$20.00	\$140.05	\$20.00	14%
Dallas East - City Dept - 2-4 hours	\$30.00	\$160.74	\$30.00	19%
Dallas East - City Dept - 4+ hours	\$40.00	\$181.43	\$40.00	22%
Dallas East - Nonprofit - 1-2 hours	\$40.00	\$140.05	\$40.00	29%
Dallas East - Nonprofit - 2-4 hours	\$50.00	\$160.74	\$50.00	31%
Dallas East - Nonprofit - 4+ hours	\$60.00	\$181.43	\$60.00	33%
Dallas East - Profit - 1-2 hours	\$90.00	\$140.05	\$125.00	89%
Dallas East - Profit - 2-4 hours	\$125.00	\$160.74	\$150.00	93%
Dallas East - Profit - 4+ hours	\$150.00	\$181.43	\$175.00	96%
Dallas East/West - City Dept - 1-2 hours	\$40.00	\$169.23	\$40.00	24%
Dallas East/West - City Dept - 2-4 hours	\$60.00	\$189.92	\$60.00	32%
Dallas East/West - City Dept - 4+ hours	\$80.00	\$231.30	\$80.00	35%
Dallas East/West - Nonprofit - 1-2 hours	\$80.00	\$169.23	\$80.00	47%
Dallas East/West - Nonprofit - 2-4 hours	\$100.00	\$189.92	\$100.00	53%
Dallas East/West - Nonprofit - 4+ hours	\$120.00	\$231.30	\$120.00	52%
Dallas East/West - Profit - 1-2 hours	\$180.00	\$169.23	\$150.00	89%
Dallas East/West - Profit - 2-4 hours	\$250.00	\$189.92	\$175.00	92%
Dallas East/West - Profit - 4+ hours	\$300.00	\$231.30	\$200.00	86%
Dallas West - City Dept - 1-2 hours	\$20.00	\$140.05	\$20.00	14%
Dallas West - City Dept - 2-4 hours	\$30.00	\$160.74	\$30.00	19%
Dallas West - City Dept - 4+ hours	\$40.00	\$181.43	\$40.00	22%
Dallas West - Nonprofit - 1-2 hours	\$40.00	\$140.05	\$40.00	29%
Dallas West - Nonprofit - 2-4 hours	\$50.00	\$160.74	\$50.00	31%
Dallas West - Nonprofit - 4+ hours	\$60.00	\$181.43	\$60.00	33%
Hamon Training - City Dept - 1-2 hours	\$125.00	\$140.05	\$100.00	71%
Hamon Training - City Dept - 2-4 hours	\$225.00	\$160.74	\$125.00	78%
Hamon Training - City Dept - 4+ hours	\$425.00	\$346.96	\$160.00	46%
Hamon Training - Nonprofit - 2-4 hours	\$125.00	\$160.74	\$125.00	78%
Hamon Training - Nonprofit - 4+ hours	\$160.00	\$346.96	\$160.00	46%
Hamon Training - Profit - 1-2 hours	\$125.00	\$140.05	\$100.00	71%
Hamon Training - Profit - 2-4 hours	\$225.00	\$160.74	\$150.00	93%
Hamon Training - Profit - 4+ hours	\$425.00	\$346.96	\$325.00	94%
Hamon Training - Nonprofit - 1-2 hours	\$100.00	\$140.05	\$100.00	71%
Laurie Evans Studio - City Dept 1-2 hours	\$30.00	\$140.05	\$30.00	21%
Laurie Evans Studio - City Dept 2-4 hours	\$40.00	\$181.43	\$40.00	22%
Laurie Evans Studio - City Dept 4+ hours	\$50.00	\$222.81	\$50.00	22%
Laurie Evans Studio - Nonprofit 1-2 hours	\$50.00	\$140.05	\$50.00	36%
Laurie Evans Studio - Nonprofit 2-4 hours	\$60.00	\$181.43	\$60.00	33%
Laurie Evans Studio - Nonprofit 4+ hours	\$70.00	\$222.81	\$70.00	31%
Laurie Evans Studio - Profit 1-2 hours	\$100.00	\$140.05	\$125.00	89%
Laurie Evans Studio - Profit 2-4 hours	\$125.00	\$181.43	\$150.00	83%
Laurie Evans Studio - Profit 4+ hours	\$160.00	\$222.81	\$200.00	90%
Lost or Damaged Item Processing	\$28.00	\$16.77	\$17.00	100%
Mail In-Depth Reference Fee	\$6.00	\$17.65	\$6.00	34%
McDermott - City Dept - 1-2 hours	\$50.00	\$96.27	\$50.00	52%
McDermott - City Dept - 2-4 hours	\$60.00	\$106.62	\$60.00	56%
McDermott - City Dept - 4+ hours	\$70.00	\$116.96	\$70.00	60%

REVENUE

Library Fee Studied	Current Fee	Full Cost	New Fee	Recovery Rate
McDermott - Nonprofit - 1-2 hours	\$50.00	\$96.27	\$50.00	52%
McDermott - Nonprofit - 2-4 hours	\$60.00	\$106.62	\$60.00	56%
McDermott - Nonprofit - 4+ hours	\$70.00	\$116.96	\$70.00	60%
McDermott - Profit - 1-2 hours	\$100.00	\$96.27	\$75.00	78%
McDermott - Profit - 2-4 hours	\$125.00	\$106.62	\$100.00	94%
McDermott - Profit - 4+ hours	\$160.00	\$116.96	\$117.00	100%
O'Hara - City Dept - 4+ hours	\$130.00	\$363.94	\$130.00	36%
O'Hara - City Dept - 1-2 hours	\$50.00	\$198.41	\$50.00	25%
O'Hara - City Dept - 2-4 hours	\$90.00	\$281.18	\$90.00	32%
O'Hara - Nonprofit - 1-2 hours	\$100.00	\$198.41	\$100.00	50%
O'Hara - Nonprofit - 2-4 hours	\$140.00	\$281.18	\$140.00	50%
O'Hara - Nonprofit - 4+ hours	\$180.00	\$363.94	\$180.00	49%
O'Hara - Profit - 1-2 hours	\$200.00	\$198.41	\$198.00	100%
O'Hara - Profit - 2-4 hours	\$300.00	\$281.18	\$275.00	98%
O'Hara - Profit - 4+ hours	\$500.00	\$363.94	\$350.00	96%
Photocopy Fee	\$0.15	\$0.10	\$0.10	100%
Printout Fee - Black and White	\$0.25	\$0.29	\$0.25	86%
Showcase - City Dept - 1-2 hours	\$50.00	\$219.10	\$50.00	23%
Showcase - City Dept - 2-4 hours	\$90.00	\$239.79	\$90.00	38%
Showcase - City Dept - 4+ hours	\$130.00	\$363.94	\$130.00	36%
Showcase - Nonprofit - 1-2 hours	\$100.00	\$219.10	\$100.00	46%
Showcase - Nonprofit - 2-4 hours	\$140.00	\$239.79	\$140.00	58%
Showcase - Nonprofit - 4+ hours	\$180.00	\$363.94	\$180.00	49%
Showcase - Profit - 1-2 hours	\$200.00	\$219.10	\$150.00	68%
Showcase - Profit - 2-4 hours	\$300.00	\$239.79	\$175.00	73%
Showcase - Profit - 4+ hours	\$500.00	\$363.94	\$350.00	96%
Stone Room - City Dept - 1-2 hours	\$30.00	\$181.43	\$50.00	28%
Stone Room - City Dept - 2-4 hours	\$40.00	\$222.81	\$60.00	27%
Stone Room - City Dept - 4+ hours	\$50.00	\$346.96	\$70.00	20%
Stone Room - Nonprofit - 1-2 hours	\$50.00	\$181.43	\$50.00	28%
Stone Room - Nonprofit - 2-4 hours	\$60.00	\$222.81	\$60.00	27%
Stone Room - Nonprofit - 4+ hours	\$70.00	\$346.96	\$70.00	20%
Stone Room - Profit - 1-2 hours	\$100.00	\$181.43	\$175.00	96%
Stone Room - Profit - 2-4 hours	\$125.00	\$222.81	\$200.00	90%
Stone Room - Profit - 4+ hours	\$160.00	\$346.96	\$325.00	94%

**\$16,000 reduction in revenue*

Public Works User Fees

Public Works Fee Studied	Current Fee	Full Cost	New Fee	Recovery Rate
Street Lane and Sidewalk Closure Application Fee	\$0.00	\$44.00	\$40.00	91%
Survey for SOB	\$3,175.00	\$1,198.11	\$1,198.00	100%

**\$987,500 increase in revenue*

REVENUE

Park and Recreation User Fees

Park and Recreation Fee Studied	Current Fee	Full Cost	New Fee	Recovery Rate
Winfrey Point (resident weekend)	\$160.00	\$ 329.70	\$ 200.00	61%
Winfrey Point (non-resident weekend)	\$190.00	\$ 391.52	\$ 240.00	61%
Winfrey Point (resident weekday)	\$100.00	\$ 206.06	\$125.00	61%
Winfrey Point (non-resident weekday)	\$ 120.00	\$247.28	\$150.00	61%
Big Thicket (resident weekend)	\$76.00	\$156.61	\$ 95.00	61%
Big Thicket (non-resident weekend)	\$82.00	\$168.97	\$105.00	62%
Big Thicket (resident weekday)	\$ 60.00	\$123.64	\$ 75.00	61%
Branch Auditorium - Profit - 2-4 hours	\$165.00	\$20.17	\$20.00	99%
Branch Auditorium - Profit - 4+ hours	\$205.00	\$20.74	\$20.00	96%

*\$60,000 increase in revenue

Transportation User Fees

Transportation Fee Studied	Current Fee	Full Cost	New Fee	Recovery Rate
Valet Parking - License Application	\$25.00	\$819.44	\$800.00	98%
Valet Stand Sign	\$25.00	\$443.98	\$400.00	90%
Special Event Parking Permit	\$25.00	\$211.53	\$100.00	47%
Resident Parking Only Sign	\$47.00	\$459.00	\$47.00	10%
311-T Review	\$0.00	\$2,675.23	\$2,500.00	93%
Traffic Signal Plans Review	\$0.00	\$1,013.16	\$1,000.00	99%
Traffic Control Plan Review	\$0.00	\$2,155.77	\$1,000.00	46%
Traffic Signals Field Adjustments	\$0.00	\$1,898.01	\$1,500.00	79%
Utilities Locate	\$0.00	\$1,331.62	\$1,000.00	75%
Streetlights Plan Review	\$0.00	\$528.26	\$500.00	95%
Administrative Amendment	\$0.00	\$5,961.00	\$3,000.00	50%
Thoroughfare amendment	\$2,660.00	\$10,643.00	\$5,325.00	50%

*\$1,227,478 increase in revenue

Note: Sustainable Development and Construction conducted a separate fee study not listed here.

REVENUE

REVENUE BY FUND AND DEPARTMENT

The table below provides a summary of all City revenue by fund and department.

Department	FY 2019-20 Budget	FY 2019-20 Forecast	FY 2020-21 Budget	FY 2021-22 Planned
General Fund				
Budget and Management Services	1,218,168,625	1,199,490,986	1,219,153,822	1,261,574,514
Building Services	1,045,936	957,358	966,362	966,362
City Attorney's Office	781,241	592,927	742,870	742,870
City Auditor's Office	0	130	0	0
City Controller's Office	281,013	281,013	514,268	514,268
City Secretary's Office	23,200	19,600	330,354	24,306
Civil Service	3,400	3,400	1,000	1,000
Code Compliance	8,495,068	8,048,099	8,367,796	9,540,670
Court and Detention Services	17,233,904	14,520,481	12,209,107	18,618,910
Dallas Animal Services	430,000	135,095	175,000	299,467
Dallas Fire-Rescue	52,026,396	44,705,530	45,070,637	46,000,442
Dallas Police Department	9,586,790	10,594,956	8,186,970	10,748,671
Housing and Neighborhood Revitalization	144,994	0	0	0
Library	662,500	386,236	466,100	496,100
Management Services	3,152,643	2,782,166	2,822,667	2,822,667
Office of Community Care	1,826,993	1,663,726	1,541,977	1,541,977
Office of Environmental Quality and Sustainability	325,650	118,000	177,890	177,890
Office of Government Affairs	0	441	0	0
Office of Historic Preservation	0	0	102,800	102,800
Office of Homeless Solutions	1,000,000	1,000,000	1,000,000	1,000,000
Mayor and Council	0	1,610	0	0
Non-Departmental	87,007,299	87,464,104	107,772,115	105,069,050
Office of Arts and Culture	2,398,952	1,166,158	718,531	2,571,073
Office of Economic Development	100,000	42,117	15,000	15,000
Park and Recreation	10,968,510	4,170,113	9,728,522	11,418,976
Procurement Services	110,000	271,249	110,000	110,000
Public Works	2,786,665	2,925,107	4,024,446	4,097,367
Sustainable Development and Construction	3,682,413	3,585,817	2,386,576	2,386,576
Transportation	10,406,355	7,285,591	13,277,339	13,277,339
Total General Fund	\$1,429,495,904	\$1,389,429,844	\$1,437,039,482	\$1,491,295,629
Enterprise Funds				
Aviation	157,911,946	119,607,305	112,403,441	127,096,645
Aviation - Transportation Regulation	343,737	427,119	354,879	357,145
Convention and Event Services	114,358,254	65,660,316	85,832,581	110,483,703
Dallas Water Utilities	670,485,708	633,499,067	692,146,200	718,432,215
Dallas Water Utilities - SDM	60,936,837	60,540,795	66,355,747	69,340,586
Municipal Radio	2,161,634	1,515,000	1,911,000	1,921,000
Sanitation Services	120,129,201	120,936,053	127,068,910	130,496,033

REVENUE

Department	FY 2019-20 Budget	FY 2019-20 Forecast	FY 2020-21 Budget	FY 2021-22 Planned
Sustainable Development and Construction	33,474,379	29,257,221	33,644,751	33,644,751
Total Enterprise Funds	\$1,159,801,696	\$1,031,442,876	\$1,119,717,509	\$1,191,772,078
Internal Service/Other Funds				
Employee Benefits	1,373,004	1,313,860	1,631,267	1,653,924
Equipment and Fleet Management	56,213,623	57,197,321	54,714,940	54,231,190
Express Business Center	2,593,790	2,593,790	2,593,790	2,593,790
Information and Technology Services – 911	12,017,444	11,944,636	12,017,444	12,017,444
Information and Technology Services – Data	80,180,034	80,209,361	84,372,061	86,921,687
Information and Technology Services – Radio	12,523,888	12,520,078	12,843,519	12,552,491
Office of Bond and Construction Management	18,547,674	14,853,605	23,074,750	21,749,215
Office of Risk Management	4,941,750	4,577,237	5,169,162	5,179,294
Total Internal/Other Funds	\$188,391,207	\$185,209,888	\$196,416,933	\$196,899,035