



**City of Dallas**

# **FY 2024-25 and FY 2025-26 Biennial Budget Update**

**City Council Briefing  
May 15, 2024**

Jack Ireland, Chief Financial Officer

Janette Weedon, Director  
Ivan Guel, Assistant Director  
Budget & Management Services

# Overview



- Discuss biennial budget development process
- Review FY 2024-25 “planned” budget
- General Fund Revenue
- General Fund Expenditures
- General Fund – Five Year Forecast
- Approach to Developing a Balanced Budget
- Community Engagement
- Next Steps



# Biennial Budget Process



- Each year, the City Manager proposes a balanced biennial budget to City Council
  - First year of the biennial is adopted by City Council
    - FY 2023-24 budget was adopted on September 20, 2023
  - Second year is balanced “planned” budget that demonstrates the sustainability of budget decisions made in the first year
    - FY 2024-25 is planned and balanced
- “Planned” budget then serves as the starting point for development of next biennial budget
  - All revenue and expense assumptions are analyzed and updated as necessary
    - FY 2024-25 recommendations will be presented on August 13, 2024
  - Revenue and expense assumptions are made for the second year to create the next biennial
    - FY 2025-26 “planned” budget will be included on August 13, 2024





# Biennial Budget Development Schedule



Date	Activity
March 27	Budget Public Hearing*
March 25-28	Budget Town Hall Meetings – Listening Sessions in Advance of Budget Preparation*
March 30	City Hall at Fair Park*
April-June	Departments brief City Council Committees on FY 2024-25 Planned Budget
May-July	City Manager budget deliberations and review
May 15	Budget Workshop
May 22	Budget Public Hearing*
June 18	Budget Workshop
July 25	Appraisal Districts provide certified values to City; and County Tax Office begins process of calculating Voter-Approval and No-New-Revenue Tax Rates (anticipated by August 2)
August 13	Budget Workshop: City Manager's Recommended Budget
August 15- 29	Budget Town Hall Meetings*
August 21	Budget Workshop
August 28	Budget Public Hearing*
September 4	Budget Workshop: Consider Amendments (straw votes anticipated)
September 4	Adopt budget on First Reading
September 18	Adopt tax rate and budget on Final Reading
October 1	Fiscal year begins

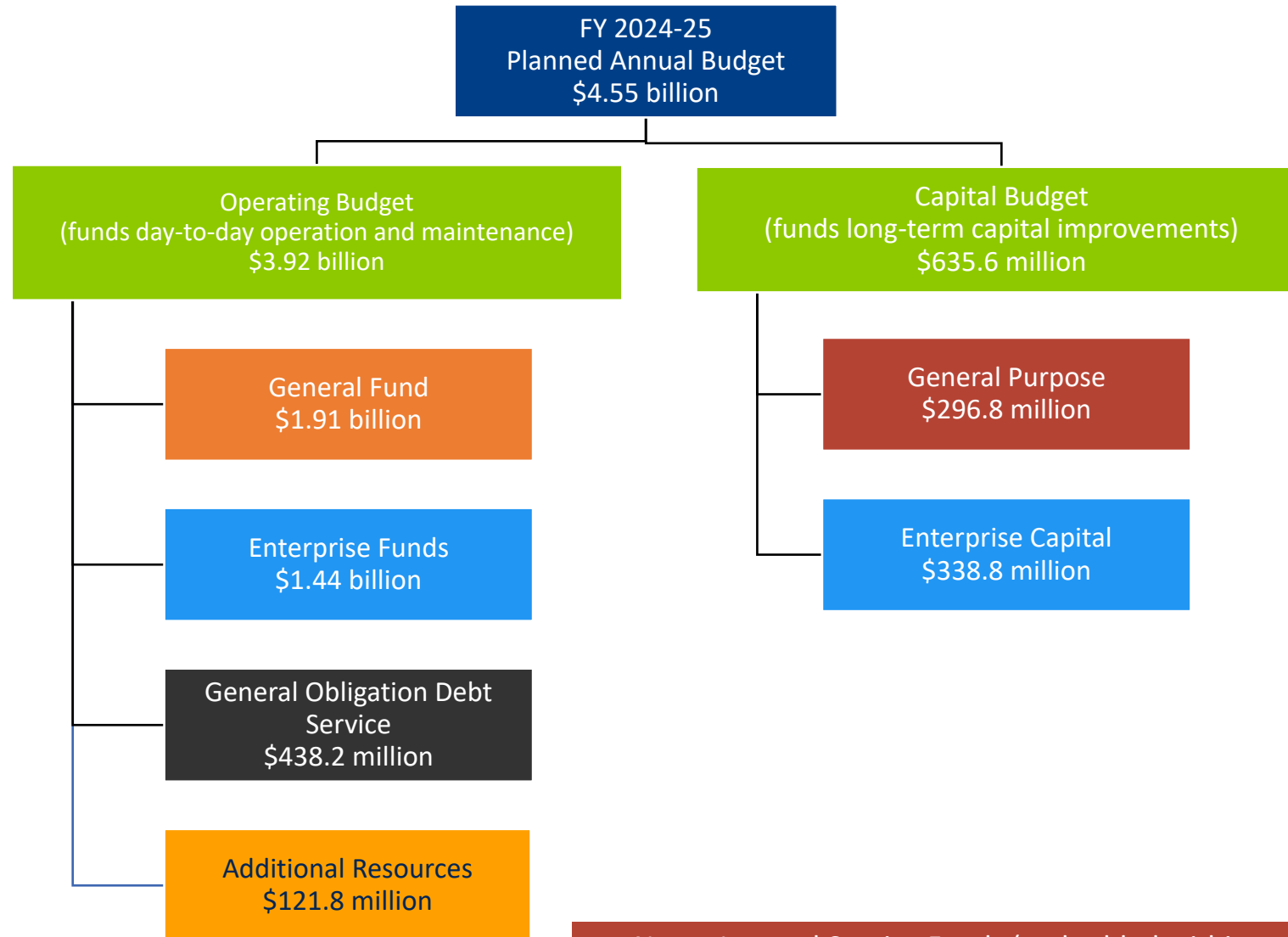


\*Opportunities for Public Input



# **FY 2024-25 Planned Budget**

# FY 2024-25 Planned Budget



Note: Internal Service Funds (embedded within operating funds) \$290.5 million



# FY 2024-25 Planned Budget



## ECONOMIC DEVELOPMENT

To be known as a business-friendly city that supports job creation, private investment, a broadened tax base, and economic opportunities for all members of our community



## GOVERNMENT PERFORMANCE & FINANCIAL MANAGEMENT

To be a well-managed and fiscally responsible city focused on delivering effective and efficient government services



## HOUSING & HOMELESSNESS SOLUTIONS

To ensure housing opportunities for all residents while promoting fair housing and affordable choices throughout every area of the city while working to eliminate homelessness







## PARKS, TRAILS, & THE ENVIRONMENT

To be a global leader focused on parks, trails, environmental sustainability, conservation, climate change, and environmental justice to build a more resilient city



# FY 2024-25 Planned Budget



 <b>PUBLIC SAFETY</b>	To be the safest large city in the United States while serving and protecting our diverse community with integrity, respect, and equity
 <b>QUALITY OF LIFE, ARTS, &amp; CULTURE</b>	To be a world-class city that fosters clean and appealing neighborhoods while offering recreational, educational, and cultural activities that enhance the quality of life for our residents and visitors
 <b>TRANSPORTATION &amp; INFRASTRUCTURE</b>	To protect and enhance the city's transportation and infrastructure network while continuing to deliver innovative, safe, and equitable infrastructure solutions and moving Dallas forward with a "service first" mentality
 <b>WORKFORCE, EDUCATION, &amp; EQUITY</b>	To be recognized as a city that is equitable, inclusive, and welcoming for all residents and visitors

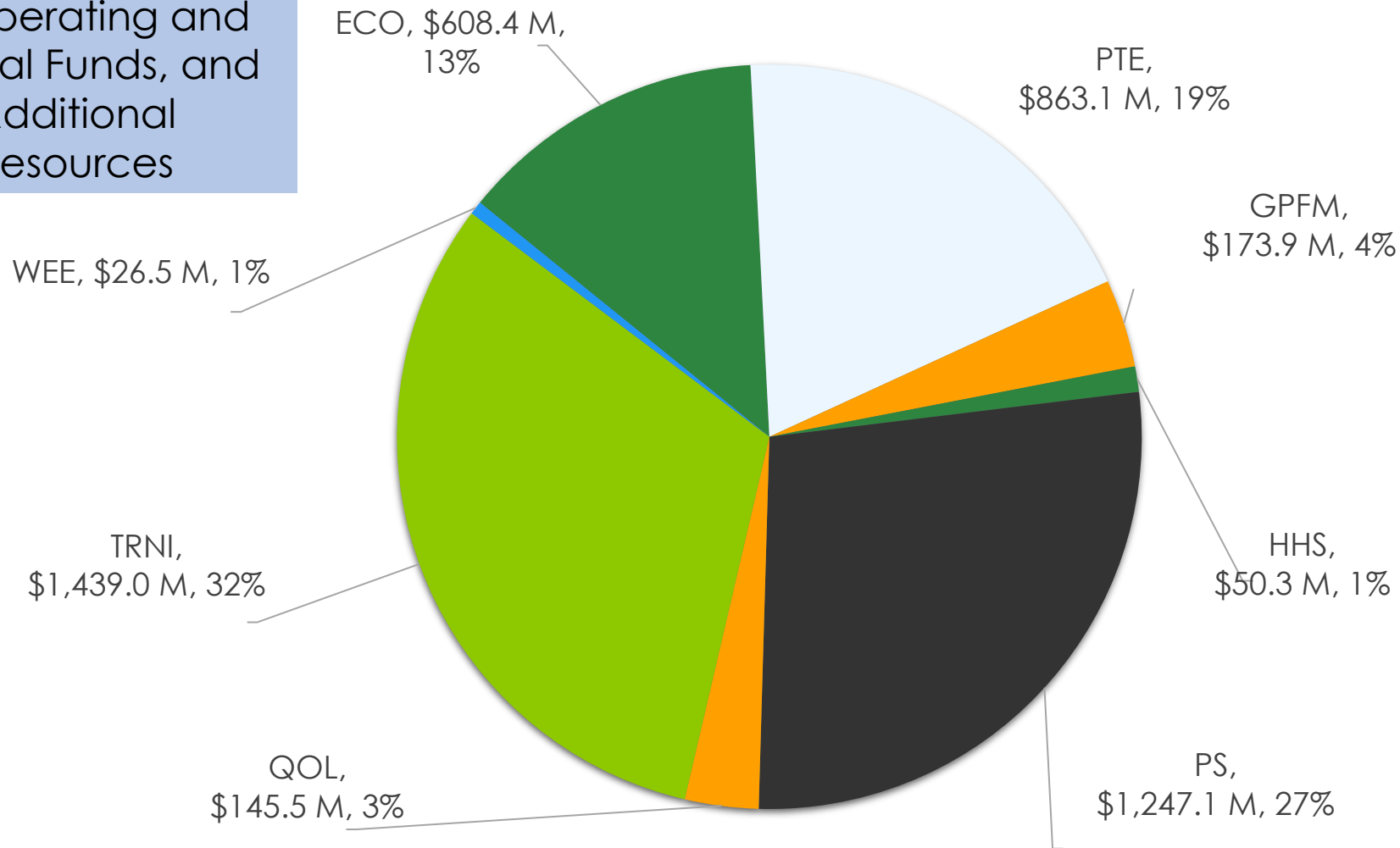




# FY 2024-25 Planned Budget (\$ in Millions)



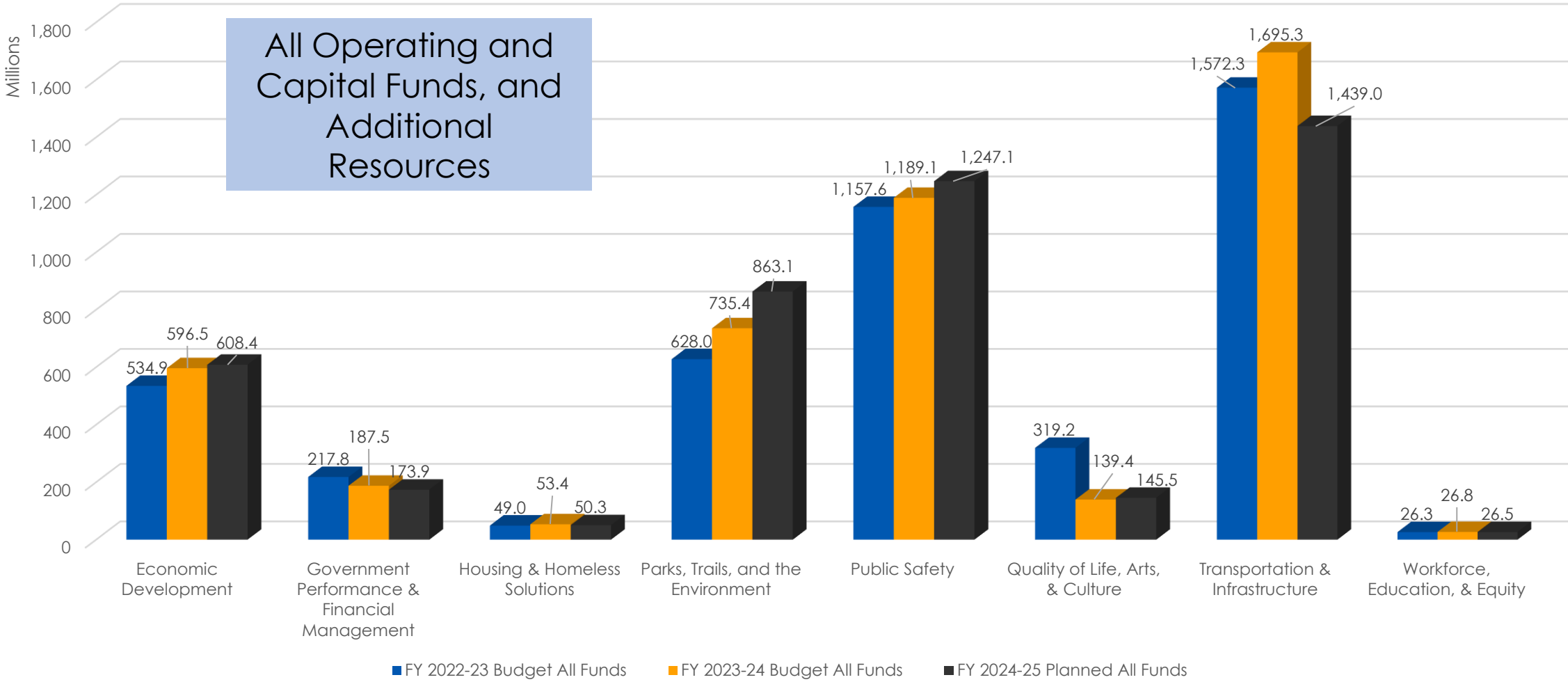
All Operating and Capital Funds, and Additional Resources



PS	Public Safety
TRNI	Transportation and Infrastructure
QOL	Quality of Life, Arts, & Culture
PTE	Parks, Trails, & the Environment
GPFM	Government Performance & Financial Management
ECO	Economic Development
WEE	Workforce, Education, & Equity
HHS	Housing & Homelessness Solutions



# Expenses Aligned to Strategic Priority



Note: In June 2023, the Dallas City Council voted to approve a resolution to change the name of the Strategic Priority Environment & Sustainability to Parks, Trails, & the Environment. The newly named Strategic Priority now includes the Department of Park & Recreation, which was previously included in Quality of Life, Arts, & Culture.





# General Fund Revenue

# General Fund Revenue



Revenue Category	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Adopted
Property Tax	\$729,595,992	\$789,114,183	\$844,970,151	\$880,483,648	\$957,934,404	\$1,047,595,636
Sales Tax	313,460,750	310,737,497	354,287,641	407,309,124	425,543,231	451,745,839
Franchise and Other	135,697,060	120,944,398	120,444,838	132,750,263	133,602,354	126,633,664
Charges for Services	101,378,339	92,497,979	108,505,231	111,138,850	115,898,767	117,236,140
Fines and Forfeitures	35,829,025	24,318,076	25,074,409	24,081,688	21,639,956	20,117,759
Operating Transfers In	24,092,615	25,694,604	21,027,322	23,383,394	25,982,265	28,086,049
Intergovernmental	10,178,117	15,669,512	12,290,776	18,181,798	19,242,127	16,177,900
Miscellaneous	10,010,500	7,824,023	11,787,655	12,429,451	12,431,870	9,882,543
Licenses and Permits	6,593,687	4,485,774	5,007,378	5,960,602	5,031,247	6,100,940
Interest	8,025,476	5,399,335	1,342,331	2,636,878	14,866,217	14,000,000
<b>Total Revenue</b>	<b>\$1,374,861,561</b>	<b>\$1,396,685,381</b>	<b>\$1,504,737,732</b>	<b>\$1,618,355,695</b>	<b>\$1,732,172,438</b>	<b>\$1,837,576,470</b>

Year-over-Year Growth

2%

8%

8%

7%

6%





# General Fund Revenue



Revenue Category	FY24 Adopted	FY24 Forecast	FY25 Planned	FY26 Planned	FY27 Planned	FY28 Planned
Property Tax	\$1,047,595,636	\$1,047,595,636	\$1,104,168,297	\$1,121,647,603	\$1,160,673,067	\$1,201,062,100
Sales Tax	451,745,839	451,745,839	476,575,898	495,742,673	515,921,137	535,460,290
Franchise and Other	126,633,664	126,597,421	125,997,225	125,997,225	125,997,225	125,997,225
Charges for Services	117,236,140	118,100,490	116,859,673	118,028,270	119,208,552	120,400,638
Fines and Forfeitures	20,117,759	18,715,663	20,117,759	20,117,759	20,117,759	20,117,759
Operating Transfers In	28,086,049	28,086,049	25,303,599	25,556,635	25,812,201	26,070,323
Intergovernmental	16,177,900	18,050,807	16,177,900	16,339,679	16,503,076	16,668,107
Miscellaneous	9,882,543	8,987,445	10,315,862	10,315,862	10,315,862	10,315,862
Licenses and Permits	6,100,940	6,935,176	6,080,257	6,141,060	6,202,470	6,264,495
Interest	14,000,000	14,000,000	13,000,000	13,000,000	12,000,000	11,000,000
<b>Total Revenue</b>	<b>\$1,837,576,470</b>	<b>\$1,838,814,526</b>	<b>\$1,914,596,470</b>	<b>\$1,952,886,765</b>	<b>\$2,012,751,350</b>	<b>\$2,073,356,799</b>

Year- over-Year Growth

4%

2%

3%

3%

Note:

FY24 forecast is based on data through 2/29/24 (Budget Accountability Report).

FY25-FY28 planned columns reflect data from the FY24 Adopted Budget Book.



# General Fund Revenue



FY19  
Actual

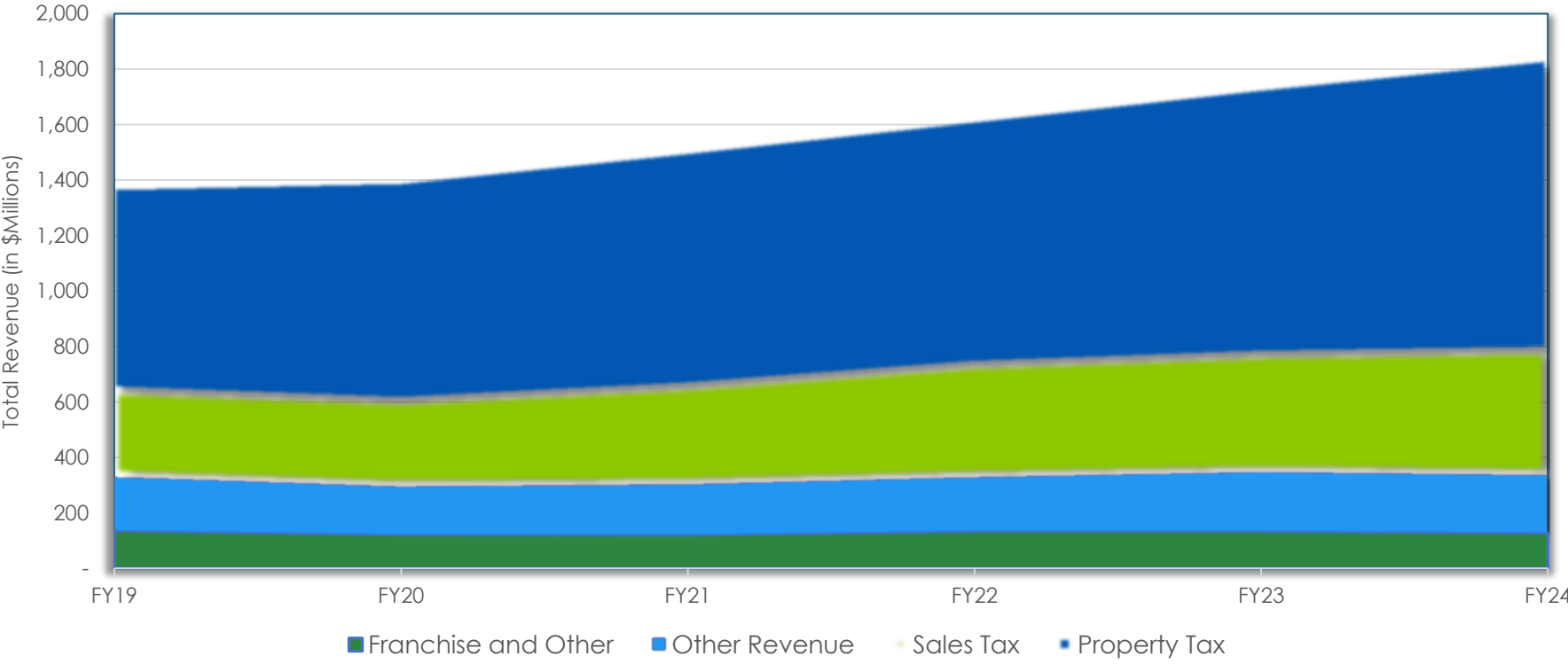
Property  
Tax  
53%

Sales Tax  
23%

Other  
Revenue  
14%

Franchise  
& Other  
10%

Revenue Sources Over Time



FY24  
Adopted

Property  
Tax  
58%

Sales Tax  
25%

Other  
Revenue  
11%

Franchise  
& Other  
6%



# General Fund Revenue



FY24  
Adopted

Property  
Tax  
58%

Sales Tax  
25%

Other  
Revenue  
11%

Franchise  
& Other  
6%

FY28  
Planned

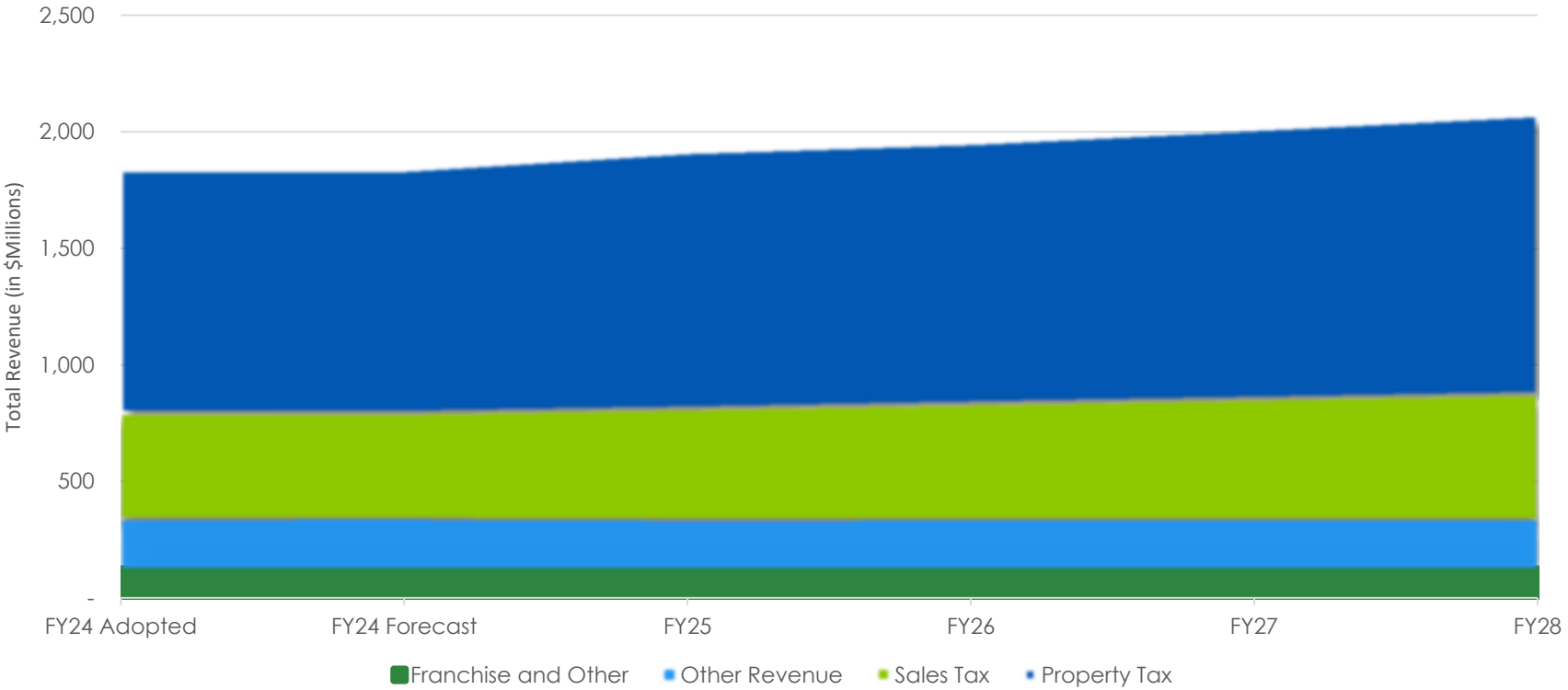
Property  
Tax  
58%

Sales Tax  
26%

Other  
Revenue  
10%

Franchise  
& Other  
6%

Revenue Sources Over Time



# Property Tax



- Revenue is governed by State law and is based on (1) property value, (2) exemptions, and (3) tax rate
- Dallas, Collin, Denton, and Rockwall Central Appraisal Districts (CADs) have recently provided estimated values to property owners
  - Homestead property values are capped at 10 percent growth annually
  - Owners may protest values to their CAD by May 15 or 30 days after the notice was mailed by the CAD
  - Each CAD will provide total preliminary values to City in mid-May
  - Staff monitor values each week through the summer as protest are settled through the Appraisal Review Board Process
  - State law requires each CAD to certify value by July 25





# Property Tax



- A taxpayer has a right to protest
  - Appraisal district contact information

Appraisal District	Telephone Number	Website
Dallas	(214) 631-0910	<a href="https://www.dallascad.org/">https://www.dallascad.org/</a>
Collin	(469) 742-9200	<a href="https://www.collincad.org/">https://www.collincad.org/</a>
Denton	(940) 349-3800	<a href="https://dentoncad.com/">https://dentoncad.com/</a>
Rockwall	(972) 771-2034	<a href="https://rockwallcad.com/">https://rockwallcad.com/</a>

- Exemptions authorized by the City Council:
  - 20% homestead exemption (maximum allowed by state law)
  - Age-65/over or disabled exemption - \$139,400
  - 100% for qualifying child-care facilities (beginning with the 2024 tax year)
- In compliance with FMPC #23, over-65 and disabled property tax exemption is being reviewed with modifications to be presented to GPFM on May 21 and for City Council consideration in June



# Property Tax



- FY 2024-25 “planned” budget assumes a 5.17% increase (reflects reappraisal cap of 3.5% + new construction)
- Current tax rate is \$0.7357 per \$100 valuation
  - General Fund: \$0.5317 or 72% (long-term average 71%)
  - Debt Service: \$0.2040 or 28% (long-term average 29%)
- City Council has lowered adopted tax rate for the last eight years, a total reduction of 6.13¢ or 7.69%

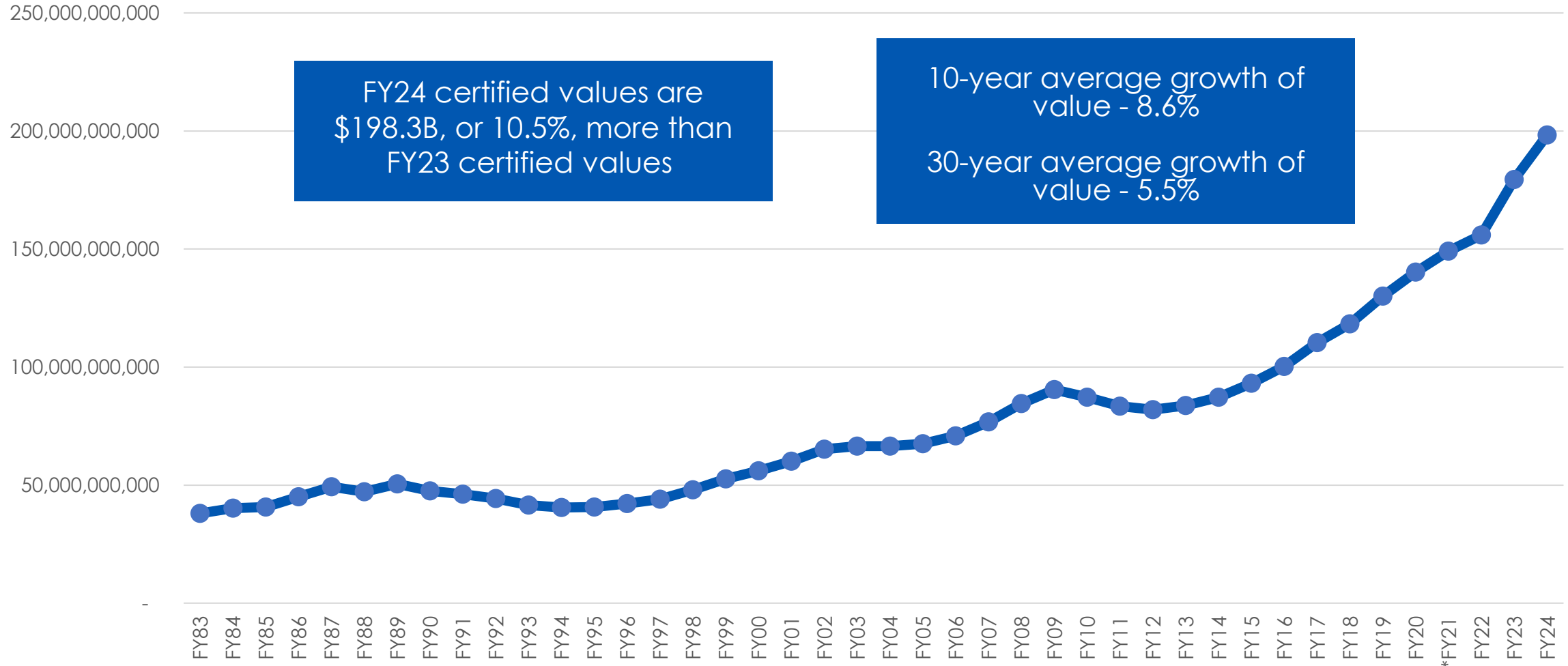
Fiscal Year	General Fund	Debt Service	Total	Reduction	Foregone Revenue FY16 - FY24
FY16	56.46¢ (70.8%)	23.24¢ (29.2%)	79.70¢		
FY17	56.01¢ (71.6%)	22.24¢ (28.4%)	78.25¢	-1.45¢	\$25.6M
FY18	55.80¢ (71.5%)	22.24¢ (28.5%)	78.04¢	-0.21¢	\$3.7M
FY19	56.67¢ (73.0%)	21.00¢ (27.0%)	77.67¢	-0.37¢	\$6.5M
FY20	56.91¢ (73.3%)	20.75¢ (26.7%)	77.66¢	-0.01¢	\$0.2M
FY21	56.88¢ (73.3%)	20.75¢ (26.7%)	77.63¢	-0.03¢	\$0.5M
FY22	56.58¢ (73.2%)	20.75¢ (26.8%)	77.33¢	-0.30¢	\$5.3M
FY23	54.03¢ (72.4%)	20.55¢ (27.6%)	74.58¢	-2.75¢	\$48.5M
FY24	53.17¢ (72.3%)	20.40¢ (27.7%)	73.57¢	-1.01¢	\$19.7M
			Total	-6.13¢	\$110.3M



# Property Tax

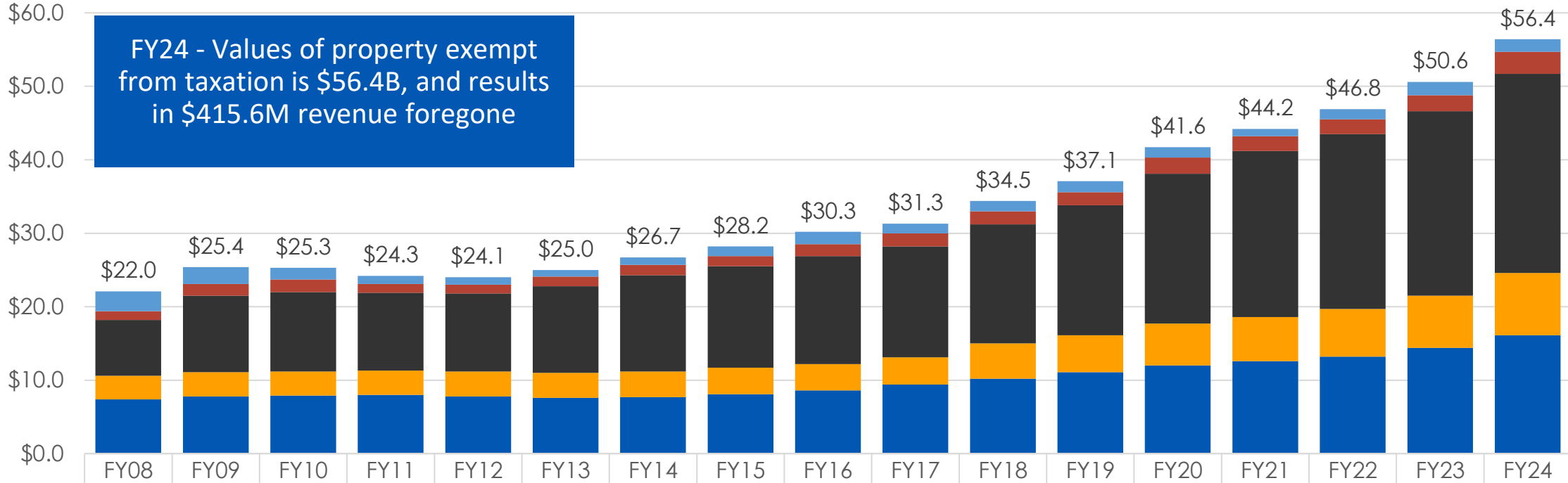


## 40-Year Property Tax Value History



\*Supplemental values

# Property Tax



	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
Total	\$22.0	\$25.4	\$25.3	\$24.3	\$24.1	\$25.0	\$26.7	\$28.2	\$30.3	\$31.3	\$34.5	\$37.1	\$41.6	\$44.2	\$46.8	\$50.6	\$56.4
Other	\$2.7	\$2.3	\$1.6	\$1.1	\$1.0	\$0.9	\$1.0	\$1.3	\$1.7	\$1.3	\$1.4	\$1.5	\$1.4	\$1.0	\$1.4	\$1.8	\$1.7
Freeport	\$1.2	\$1.6	\$1.7	\$1.2	\$1.2	\$1.3	\$1.4	\$1.4	\$1.6	\$1.8	\$1.8	\$1.8	\$2.2	\$2.0	\$2.0	\$2.2	\$3.0
Totally Exempt	\$7.6	\$10.4	\$10.8	\$10.6	\$10.6	\$11.8	\$13.1	\$13.8	\$14.7	\$15.1	\$16.2	\$17.7	\$20.4	\$22.6	\$23.8	\$25.1	\$27.1
Over-65/Disabled	\$3.2	\$3.3	\$3.3	\$3.3	\$3.4	\$3.4	\$3.5	\$3.6	\$3.6	\$3.7	\$4.8	\$5.0	\$5.7	\$6.0	\$6.5	\$7.1	\$8.5
Homestead	\$7.4	\$7.8	\$7.9	\$8.0	\$7.8	\$7.6	\$7.7	\$8.1	\$8.6	\$9.4	\$10.2	\$11.1	\$12.0	\$12.6	\$13.2	\$14.4	\$16.1

■ Homestead  
 ■ Over-65/Disabled  
 ■ Totally Exempt  
 ■ Freeport  
 ■ Other  
 Total

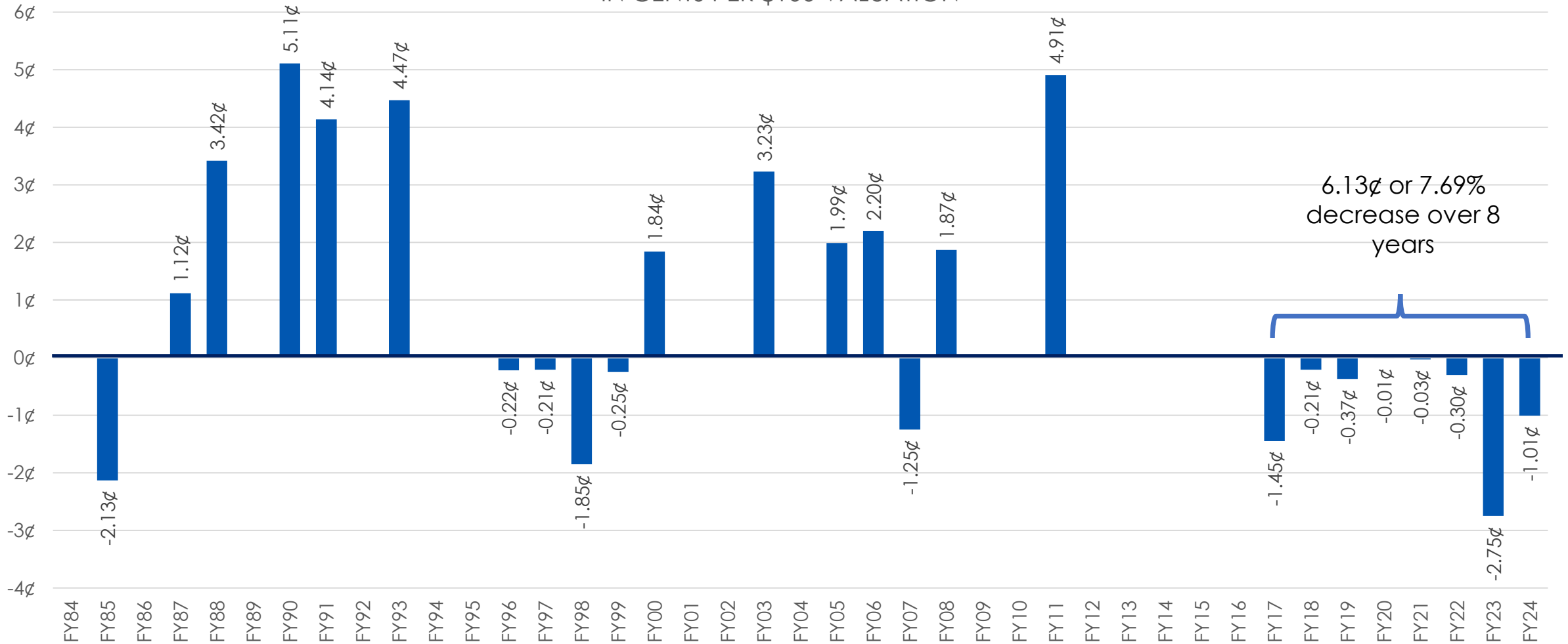




# Property Tax



**40-YEAR HISTORY**  
**YEAR-OVER-YEAR CHANGE IN TAX RATE**  
 IN CENTS PER \$100 VALUATION





- Texas Reform and Transparency Act of 2019 (Senate Bill 2)
  - State revenue cap of 3.5% applies to Maintenance & Operation (M&O) property tax revenue from properties taxed in both years, without seeking voter approval
  - New construction exempt from M&O cap
  - Cap does not apply to Interest & Sinking (I&S) revenue used to pay debt service
  - As result of FY21 adopted tax rate being less than calculated voter-approval tax rate, the City was able to “bank” the Unused Increment and use it over a 3-year period (FY22, FY23, and FY24)
  - No additional Unused Increment remains for FY25 and beyond, so the City will be subject to limitations of 3.5% cap on revenue from reappraisal
  - Since revenue is capped, as values increase, the tax rate will have to decrease



# Sales Tax



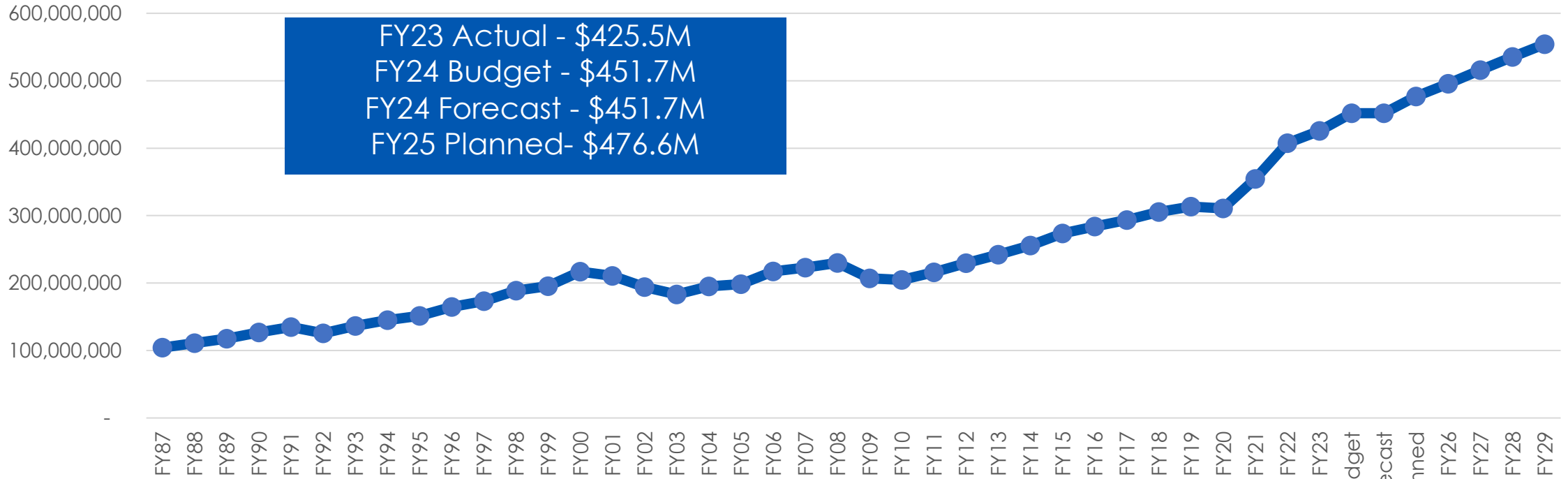
- Sales tax is the most volatile source of revenue and is affected by local, national, and global factors
- FY24 Sales tax budget is \$451.7M and reflects an increase of 6.2% compared to FY23 actuals of \$425.5M
  - Current collections, reflects declining growth (2.5%)
- FY25 “planned” budget assumed a 5.5% increase compared to adopted budget (\$476.6M)
  - FY25 plan was based on strong performance of previous two years
  - Increased borrowing cost, and slowing consumer and business spending impacting Sales Tax
  - Working with contract economist to update forecast



# Sales Tax



Sales Tax Revenue  
In Million Dollars



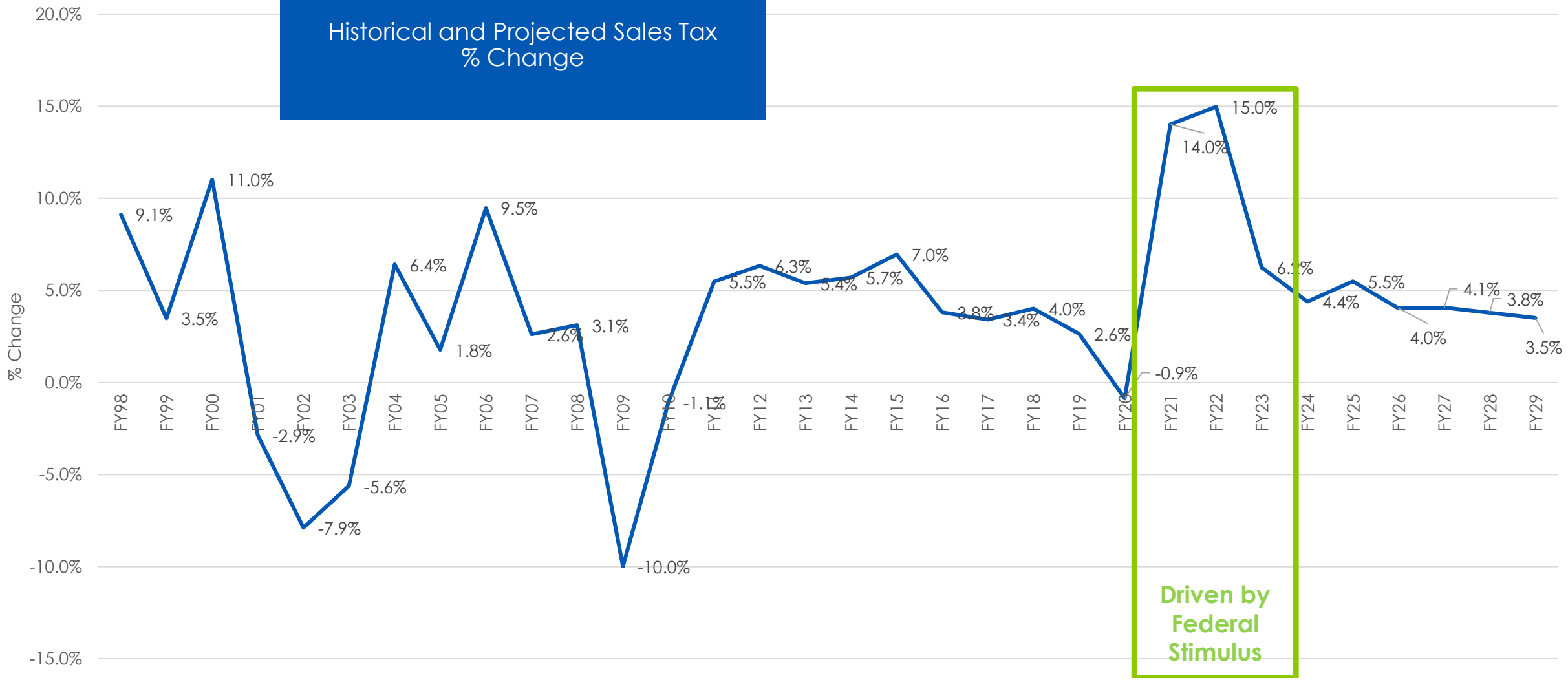
Pre-COVID 10-Year Average Annual Growth (FY09-FY19)	Post - COVID: Average Annual Growth (FY20-FY23)	Planned Forecast: Average Annual Growth (FY24-FY29)
2.97%	8.1%	4.5%



# Sales Tax



Historical and Projected Sales Tax % Change



Driven by Federal Stimulus



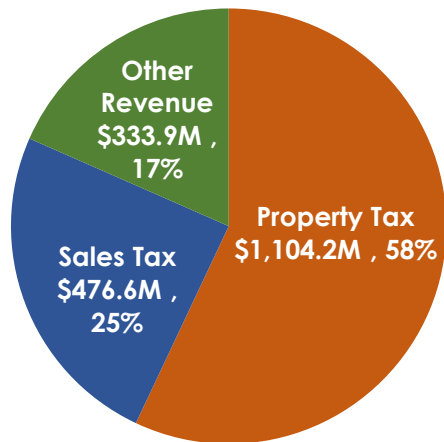


# Other Revenues

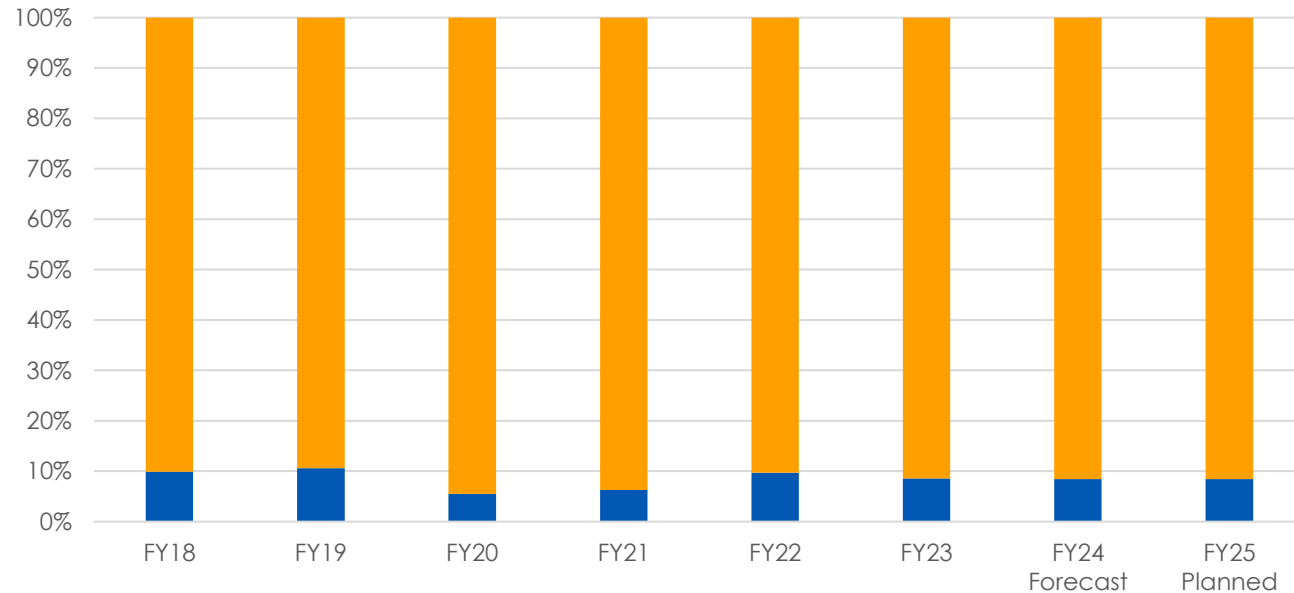


- In compliance with FMPC #12, fees for services are being reviewed to ensure full cost recovery based on current City Council policy

- Library
- Park and Recreation
- Public Works
- Transportation



Historical Percentage of Departments Included in the Fee Study Compared to Total Other Revenue



■ Fee Study ■ Not Included in Study

Note: Table reflects 17% of total revenue - does not include Property Tax and Sales Tax





# General Fund Expenditures

# General Fund Expenditures



Expenditure Category	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Adopted
<i>Non-Uniform Pay</i>	\$221,842,492	\$206,489,400	\$219,975,886	\$239,775,332	\$265,672,033	\$298,421,415
<i>Non-Uniform Overtime</i>	11,398,516	10,825,315	11,041,397	15,519,388	15,863,956	7,963,253
<i>Non-Uniform Pension</i>	32,053,531	30,002,300	31,520,675	35,866,013	38,175,932	42,275,230
<i>Uniform Pay</i>	418,342,863	448,951,759	472,014,984	479,391,581	498,949,511	544,271,659
<i>Uniform Overtime</i>	45,850,173	52,046,025	60,085,220	79,503,534	94,070,951	72,658,144
<i>Uniform Pension</i>	157,783,112	161,361,805	167,555,170	172,304,978	175,999,161	187,861,142
<i>Other Personnel Services</i>	92,053,064	98,794,229	102,378,350	94,064,590	114,426,213	124,888,417
<b>Total Personnel Services</b>	<b>979,323,750</b>	<b>1,008,470,834</b>	<b>1,064,571,544</b>	<b>1,116,425,416</b>	<b>1,203,157,757</b>	<b>1,278,339,260</b>
Supplies	76,464,707	80,664,682	74,392,503	88,963,456	96,621,464	92,646,763
Contractual Services	377,660,861	361,585,317	420,296,804	463,615,004	510,175,495	531,126,582
Capital Outlay	14,049,167	16,977,307	17,017,266	13,229,606	21,722,886	25,239,244
Reimbursements	(102,154,612)	(123,633,179)	(110,879,559)	(111,339,523)	(113,886,425)	(89,775,379)
<b>Total Expenditures</b>	<b>\$1,345,343,873</b>	<b>\$1,344,064,961</b>	<b>\$1,465,398,696</b>	<b>\$1,570,893,959</b>	<b>\$1,717,791,176</b>	<b>\$1,837,576,470</b>
Year-over-Year Growth		(0.1%)	9%	7%	9%	7%



# General Fund Expenditures



Expenditure Category	FY24 Adopted	FY24 Forecast	FY25 Planned	FY26 Planned	FY27 Planned	FY28 Planned
<i>Non-Uniform Pay</i>	\$298,421,415	\$289,975,365	\$311,826,841	\$321,181,646	\$330,817,095	\$340,741,608
<i>Non-Uniform Overtime</i>	7,963,253	13,291,845	8,002,345	8,002,345	8,002,345	8,002,345
<i>Non-Uniform Pension</i>	42,275,230	42,240,242	44,588,741	47,600,005	48,993,291	50,428,376
<i>Uniform Pay</i>	544,271,659	529,518,581	586,074,928	601,705,028	617,768,209	634,276,782
<i>Uniform Overtime</i>	72,658,144	97,229,906	72,114,770	72,835,917	73,564,277	74,299,919
<i>Uniform Pension</i>	187,861,142	186,121,161	194,074,530	193,114,206	198,324,655	203,682,344
<i>Other Personnel Services</i>	124,888,417	125,002,043	131,615,308	139,311,638	147,528,618	156,302,147
<b>Total Personnel Services</b>	<b>1,278,339,260</b>	<b>1,283,379,142</b>	<b>1,348,297,462</b>	<b>1,383,750,786</b>	<b>1,424,998,489</b>	<b>1,467,733,522</b>
Supplies	92,646,763	96,915,402	94,756,939	97,599,647	100,527,637	103,543,466
Contractual Services	531,126,582	533,524,280	543,844,227	561,983,590	580,758,335	600,192,084
Capital Outlay	25,239,244	25,926,990	20,159,052	20,159,052	20,159,052	20,159,052
Reimbursements	(89,775,379)	(102,619,689)	(92,461,211)	(92,461,211)	(92,461,211)	(92,461,211)
<b>Total Expenditures</b>	<b>\$1,837,576,470</b>	<b>\$1,837,126,125</b>	<b>\$1,914,596,470</b>	<b>\$1,971,031,864</b>	<b>\$2,033,982,301</b>	<b>\$2,099,166,912</b>

Year-over-Year Growth

4%

3%

3%

3%

Note:

FY24 forecast is based on data through 2/29/24 (Budget Accountability Report).

FY25-FY28 planned columns reflect data from the FY24 Adopted Budget Book developed in Fall 2023.

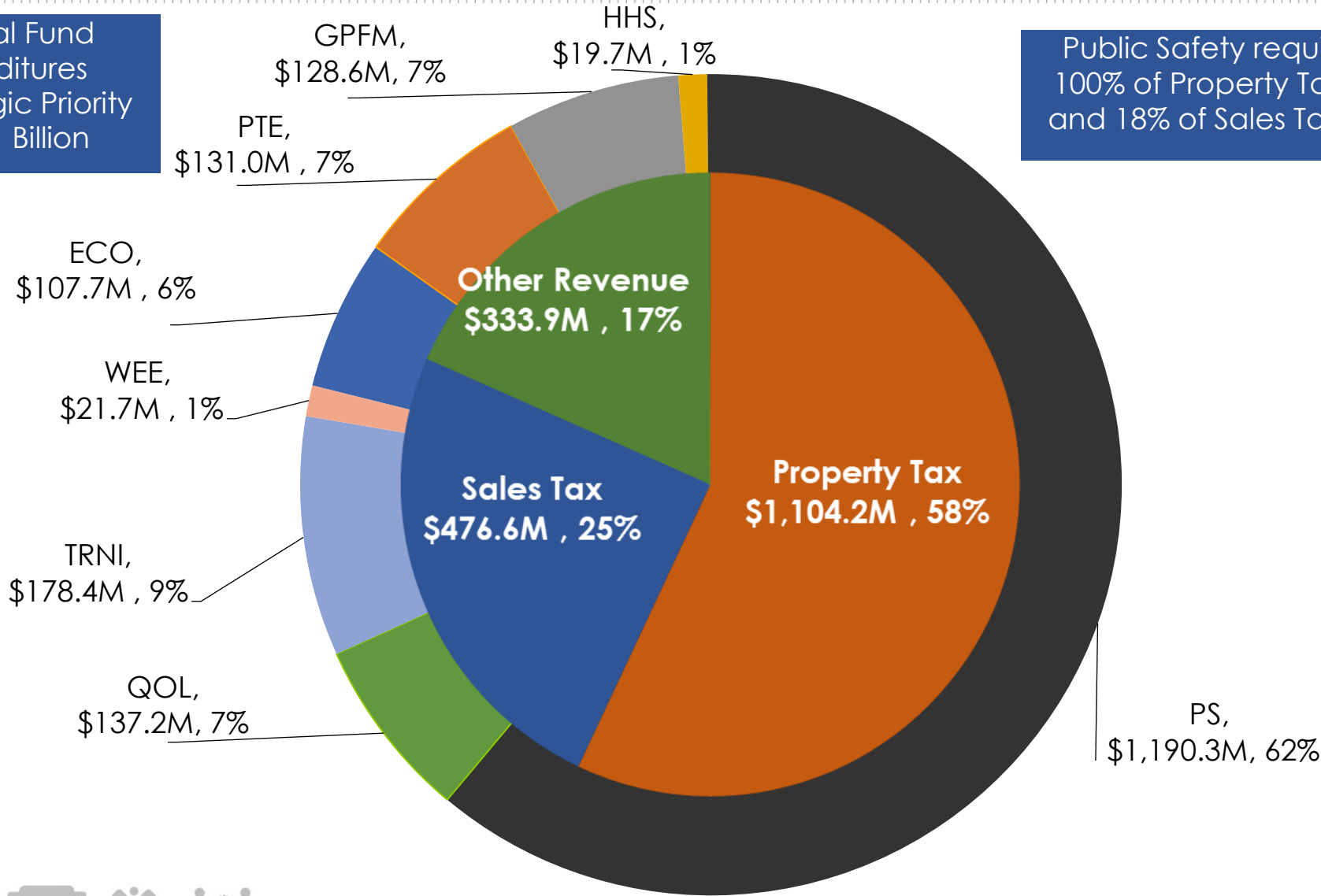


# FY 2024-25 Planned Budget (\$ in Millions)



General Fund Expenditures by Strategic Priority = \$1.91 Billion

Public Safety requires 100% of Property Taxes and 18% of Sales Taxes



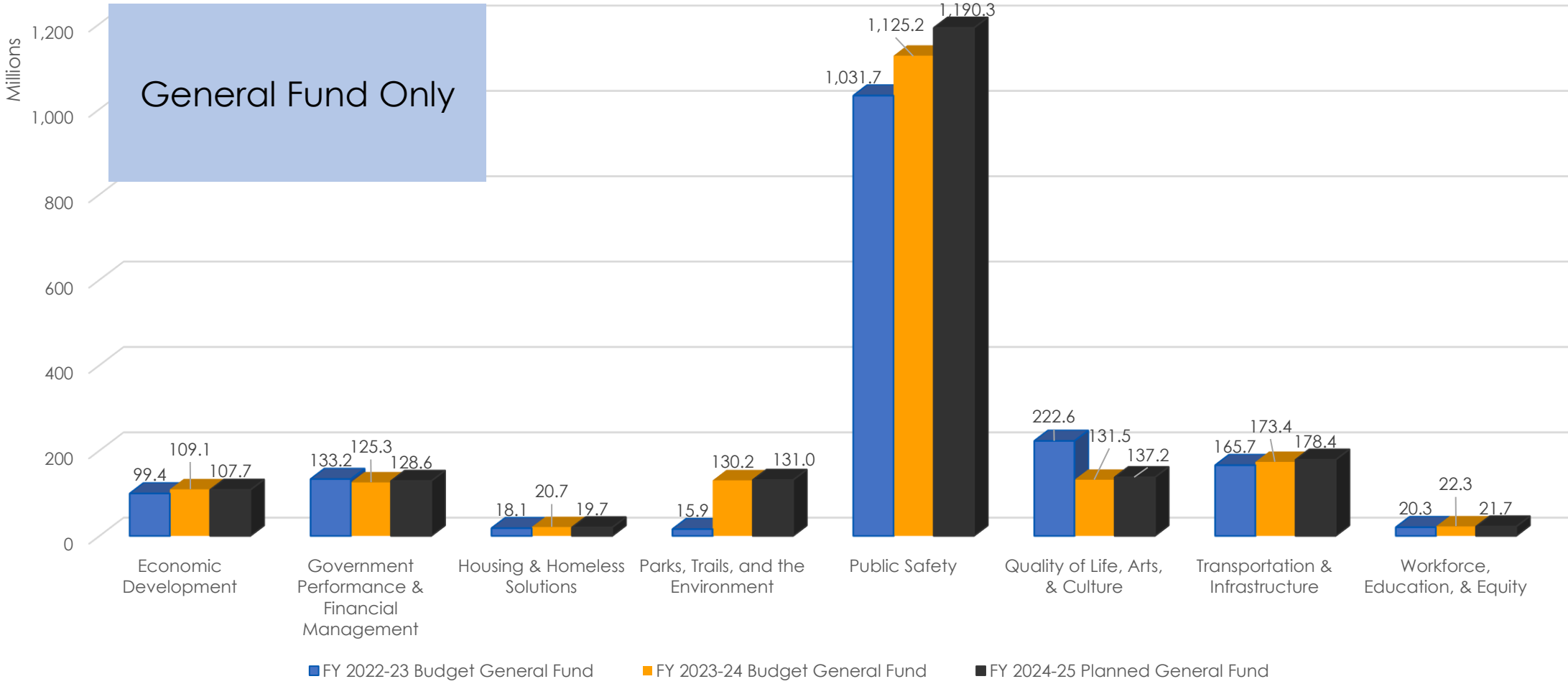
PS	Public Safety
TRNI	Transportation and Infrastructure
QOL	Quality of Life, Arts, & Culture
PTE	Parks, Trails, & the Environment
	Government Performance & Financial
GPFM	Management
ECO	Economic Development
WEE	Workforce, Education, & Equity
HHS	Housing & Homelessness Solutions

PS, \$1,190.3M, 62%





# Expenses Aligned to Strategic Priority



Note: In June 2023, the Dallas City Council voted to approve a resolution to change the name of the Strategic Priority Environment & Sustainability to Parks, Trails, & the Environment. The newly named Strategic Priority now includes the Department of Park & Recreation, which was previously included in Quality of Life, Arts, & Culture.



# Expense Drivers



Cost Driver	Assumptions
Pension	<ul style="list-style-type: none"> <li>• Dallas Police and Fire Pension System (DPFP) - Actuarial Determined Contribution (ADC) Scenarios starting in FY25               <ul style="list-style-type: none"> <li>• City staff and DPFP staff continue to work towards consensus on developing a Funding Soundness Restoration Plan that will achieve full-funding in 30-years and comply with Pension Review Board requirements.</li> <li>• ADC 5-year step-up model is preferred by City staff (increase cost in FY25 is \$17.4M)</li> </ul> </li> <li>• Employee Retirement Fund (pending voter approval) in FY25               <ul style="list-style-type: none"> <li>• Remove cap and phase-increase in City Contribution                   <ul style="list-style-type: none"> <li>• FY25 – Increase up to \$2.8M (\$1.4 General Fund)</li> <li>• FY26 – Increase up to \$12.2M (\$6.1M General Fund)</li> </ul> </li> </ul> </li> </ul>
Meet and Confer	<ul style="list-style-type: none"> <li>• FY25 Planned - 3.0% increase for uniform employees - \$18.2M</li> <li>• FY25 Preliminary - New market study assumes 7.23% for uniform employees - \$43.6M</li> </ul>
Merit	<ul style="list-style-type: none"> <li>• FY25 Planned - 3.0% average increase for non-uniform employees - \$12.9M (\$7.2M General Fund)</li> </ul>



# Expense Drivers



Cost Driver	Assumptions
Living Wage	<ul style="list-style-type: none"><li>• Massachusetts Institute of Technology (MIT) Living wage increased from \$18.24 to TBD</li><li>• City of Dallas Minimum Wage increase anticipated from current rate of \$18.50</li></ul>
Health Insurance	<ul style="list-style-type: none"><li>• FY25 planned (Holmes Murphy)</li><li>• 5.7% planned increase in City Contribution - \$7.7M (\$5.6M General Fund)</li></ul>
Fleet Maintenance / Fuel	<ul style="list-style-type: none"><li>• Projecting increase average rate \$3.50 per gallon and current estimate \$2.61 (latest FTA) \$3.01 (FY25 Planned rate)</li></ul>
Building Maintenance	<ul style="list-style-type: none"><li>• Current allocation - \$9M-\$9.5M</li><li>• Historical actual expenses require increased funding</li></ul>



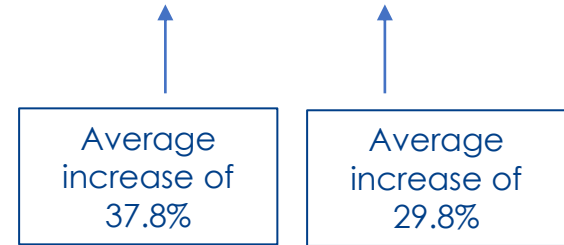
# Expense Drivers



- Average Salary of Uniform and Non-Uniform Positions
  - Market based pay adjustments for uniform positions started in FY20
  - Uniform starting pay increased from \$60,000 annually in FY19 to \$70,314 annually in FY24
    - FY25 projected starting pay \$75,397 annually

• FY20-FY24 reflects Uniform Market Based Pay Adjustments

Fiscal Year	Uniform	Non-Uniform
FY18	\$68,868	\$47,779
FY19	\$74,756	\$49,202
FY20	\$79,845	\$52,266
FY21	\$82,390	\$52,879
FY22	\$84,628	\$55,489
FY23	\$88,837	\$58,642
FY24	\$92,667	\$60,681





# General Fund Five-Year Forecast



# General Fund – Five Year Forecast - Planned



## FY 2024-25 Planned Budget Forecast

General Fund (\$ in millions)					
	FY24 Budget	FY25 Planned	FY26 Planned	FY27 Planned	FY28 Planned
Property Tax	\$1,047.6	\$1,104.2	\$1,121.6	\$1,160.7	\$1,201.1
Sales Tax	451.7	476.6	495.7	515.9	535.5
Franchise Fees	126.6	126.0	126.0	126.0	126.0
Other Revenue	211.6	207.9	209.5	210.2	210.8
<b>Total Revenues</b>	<b>1,837.6</b>	<b>1,914.6</b>	<b>1,952.9</b>	<b>2,012.8</b>	<b>2,073.4</b>
Non-uniform Pay & Overtime	306.4	319.8	329.2	338.8	348.7
Non-uniform Pension	42.3	44.6	47.6	49.0	50.4
Uniform Pay & Overtime	616.9	658.2	674.5	691.3	708.6
Uniform Pension	187.9	194.1	193.1	198.3	203.7
Health Benefits	97.6	103.5	110.7	118.5	126.8
Other Personnel Services	27.3	28.1	28.6	29.0	29.5
<b>Personnel Services</b>	<b>1,278.3</b>	<b>1,348.3</b>	<b>1,383.8</b>	<b>1,425.0</b>	<b>1,467.7</b>
Supplies	92.6	94.8	97.6	100.5	103.5
Contractual	531.1	543.8	562.0	580.8	600.2
Capital Outlay	25.2	20.2	20.2	20.2	20.2
Reimbursements	(89.8)	(92.5)	(92.5)	(92.5)	(92.5)
<b>Total Expenditures</b>	<b>1,837.6</b>	<b>1,914.6</b>	<b>1,971.0</b>	<b>2,034.0</b>	<b>2,099.2</b>
Ending Fund Balance	\$319.6	\$319.6	\$321.6	\$320.6	\$315.1
Days of Reserve	63.5	60.9	55.8	50.3	44.2
<b>Surplus/Shortfall</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>(\$18.1)</b>	<b>(\$21.2)</b>	<b>(\$25.8)</b>



# General Fund – Five Year Forecast - Revised



General Fund (\$ in millions)					
	FY24 Forecast*	FY25 Planned	FY26 Planned	FY27 Planned	FY28 Planned
Total Revenues	\$1,838.8	\$1,914.6	\$1,952.9	\$2,012.8	\$2,073.4
Total Expenditures	1,837.1	1,914.6	1,971.0	2,034.0	2,099.2
Surplus/Shortfall	1.7	0	(18.1)	(21.2)	(25.8)
Property Tax – Revenue Increases	0	0	42.4	63.8	87.1
DPFP Pension	0	11.2	30.1	43.5	57.8
Meet and Confer – Market Study	0	25.4	25.4	25.4	25.4
ERF Pension	0	1.4	6.1	11.6	14.1
Surplus/Shortfall (with Revised Assumptions)	\$1.7	(\$38.0)	(\$37.3)	(\$38.0)	(\$36.0)

## New Assumptions

- Property Tax Revenue: Add New Construction revenue and re-appraisal with new construction to Property Tax forecast in FY26-FY28
- Add Dallas Police and Fire (DPFP) Pension – Cheiron Revised 5-Year Step Up
- Add Meet and Confer – incremental amount above FY25 planned budget (FY26-FY28 not yet calculated)
- Add Employee Retirement Fund (ERF) Pension

**City Manager’s budget development process will eliminate shortfall. FY25 and FY26 balanced biennial budget will be presented to City Council on August 13.**



\*FY24 forecast is based on data through 2/29/24 (Budget Accountability Report).

# Approach to Developing a Balanced Budget



- Response to developing a sustainable balance budget
  - Restructure organization to reflect revenue structure
  - Department leadership identify new service delivery models
  - Consolidate and streamline duplicate services
  - Leverage partnerships for non-traditional services
  - Prioritize recent budget enhancements to address current needs
  - Repurpose positions vacant longer than 12 months
  - Focus on quality of positions not quantity of positions
  - Leverage technology
  - Analyze departmental fees for opportunities to increase to full cost recovery
  - Review contracts for efficiencies





# Community Engagement

# Community Engagement



- Council-hosted budget town hall meetings (March and August)
- Public hearing meetings held at City Council meetings

Engagement Opportunity	Timeline
Budget Public Hearing Meetings*	March 27, May 22, and August 28
Spring Listening Sessions	March 25- 28
Annual Budget Priorities Survey	March - July
2024 Community Survey	April - May
August Town Hall Meetings	August 15 - 29



\*Budget Public Hearing notice published in newspaper on August 10





# Community Engagement



- Spring listening sessions held March 25-28
  - Led by Mayor and City Council Office (MCC)
  - 17 total sessions
  - 213 attendees (residents)
- Top points of discussion
  - Public Safety
  - Infrastructure -sidewalks, streets, alleys
  - Environment
  - Homelessness
- \*New in FY24\* - City Hall at Fair Park (and TTHM)
  - 30 departments represented with 150+ City staff and volunteers
  - 8,336 TTHM participants



# Community Engagement



- Three public hearings held at City Council meetings – March 27, May 22, and August 28
- Community Survey (residential and business) conducted by ETC Institute April-May using statistically valid methods with results available at the June 18 Budget Workshop
- Annual Budget Priority Survey (March– July)
  - Online survey available (Spanish, Vietnamese, Mandarin)
  - Paper surveys are continuously distributed to high impact equity areas at recreation centers and libraries



# Community Engagement



- August Town Hall Meetings
  - Current Process
    - FY24 Budget Town Hall Meetings included 35-40 meetings (with 10 virtual meetings)
    - Approximately 35-40 department representatives (including Budget and CMO staff) at each meeting
  - Proposed Recommendation
    - Limit budget town hall meetings to 14 in-person events and 14-virtual events (2 meetings per district)
    - Add 4 City Hall in Action (ex. City Hall at Fair Park) in each quadrant of the City with a TTHM
    - Add select meetings with Neighborhood Association meetings, or other existing meetings already scheduled by the Council Member with the City Manager, Chief Financial Officer (CFO), or Budget Director attendance



# Community Engagement



## Priority Meetings with Council Members

- Public Safety
- Infrastructure maintenance
- Parks
- Vision Zero
- Environmental
- Homeless/Housing
- Park Maintenance

Based on individual meetings with Council members, CFO and Budget & Management Services Director (January 2024)

## Spring Listening Sessions (March)

- Public Safety
- Infrastructure - Sidewalk, streets, alleys
- Environment
- Homelessness

Based on 17 Spring Listening Sessions (March 25-28), 213 residents; March 27, 2024, Public Hearing

## 2023\* Community Survey (June)

- Infrastructure Maintenance
- Police Services

Based on **statically** valid survey administration and methodology conducted by ETC Institute; June 21, 2023, Budget Workshop

*\*2024 Community Survey results will be available at the June 18 Budget Workshop*

## Budget Priorities Survey (as of April 2024)

- Public Safety
- Infrastructure - Sidewalk, streets, alleys
- Homelessness

Based on **non-statically** valid survey administration and methodology conducted by Budget & Management Services; Preliminary results June 18 Budget Workshop



# Next Steps



- Biennial Budget update will be provided to City Council on June 18
- FY 2024-25 recommended budget and FY 2025-26 planned budget will be presented to City Council on August 13







**City of Dallas**

# **FY 2024-25 and FY 2025-26 Biennial Budget Update**

**City Council Briefing  
May 15, 2024**

Jack Ireland, Chief Financial Officer

Janette Weedon, Director  
Ivan Guel, Assistant Director  
Budget & Management Services



[financialtransparency.dallascityhall.com](https://financialtransparency.dallascityhall.com)





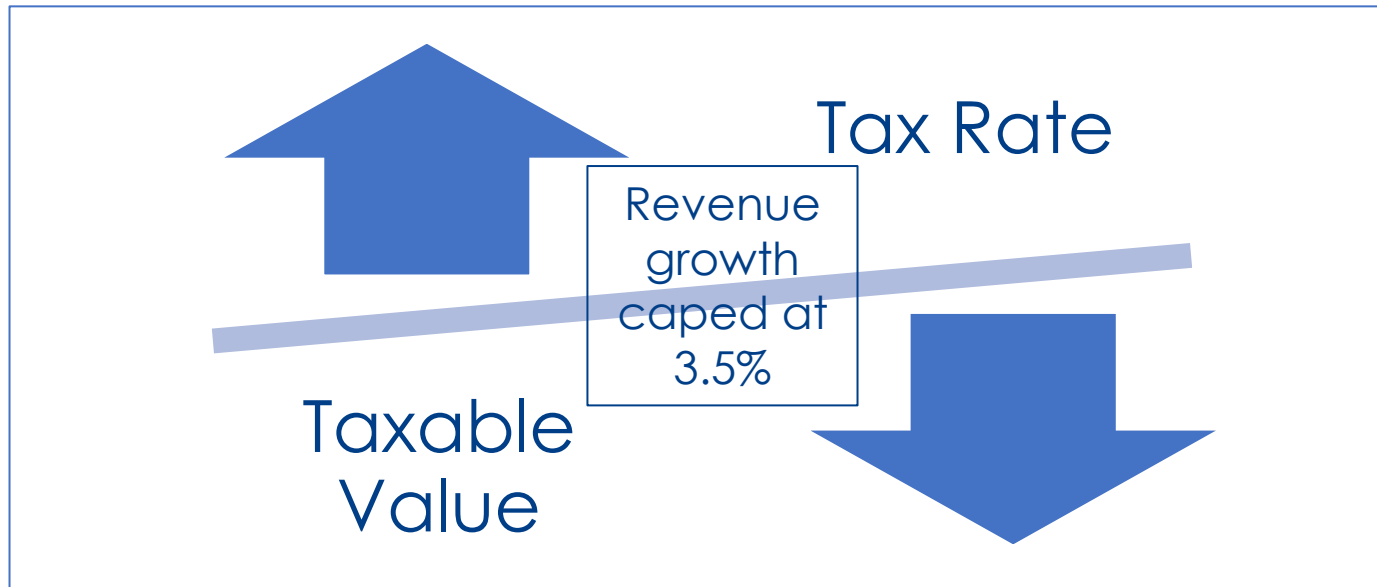
# Appendix



# Property Tax Cap



- Property Tax Cap – How does it work?
  - If taxable value goes up, revenue taxed in current year and prior year capped at 3.5%, the City is required to reduce the O&M tax rate





# Property Tax



- Property Tax Cap
  - Tax rate reduction anticipated in FY25 - It's Math

Prior Year	Calculation
Taxable Value	198,000,000,000
M&O Tax Rate	\$0.5317
Revenue in Prior Year	\$1,052,766,000
X 1.035	\$1,089,612,810
<b>= Maximum Revenue from M&amp;O Tax</b>	<b>\$1,089,612,810</b>



Current Year	Calculation
Taxable Value (10% growth)	217,800,000,000
M&O Tax Rate	\$0.5317
Revenue in Current Year	\$1,158,042,600
- Maximum Revenue	\$1,089,612,810
<b>= Revenue Exceeds Cap</b>	<b>\$68,429,790</b>
Tax Rate Reduction	\$0.0314
<b>M&amp;O Cap Tax Rate</b>	<b>\$0.5002</b>

Illustrative Example – Actual M&O cap tax rate based on taxable value, TIF, refunds, exemptions, Chapter 42, appeals, etc.



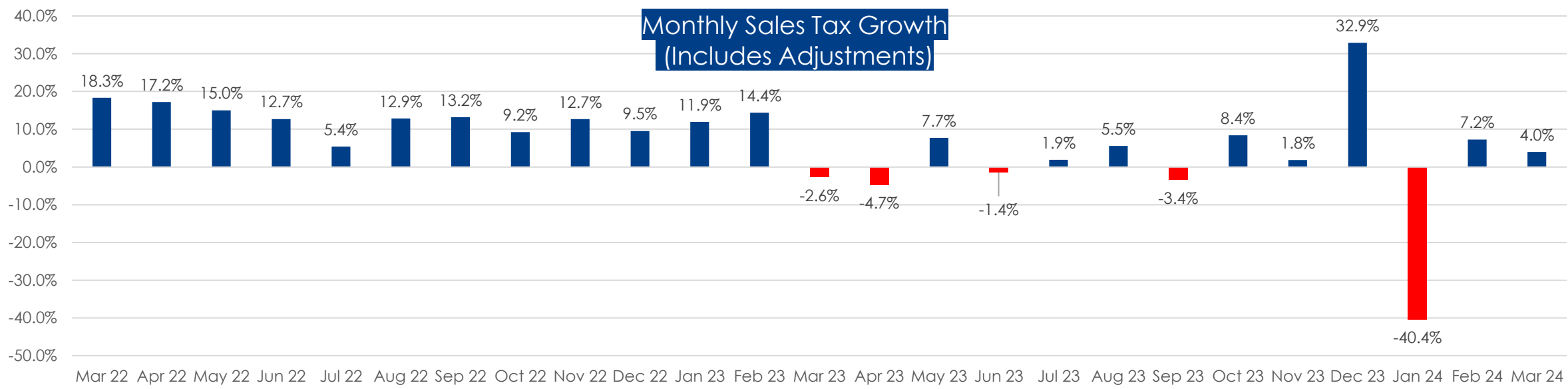


# Sales Tax

# Sales Tax



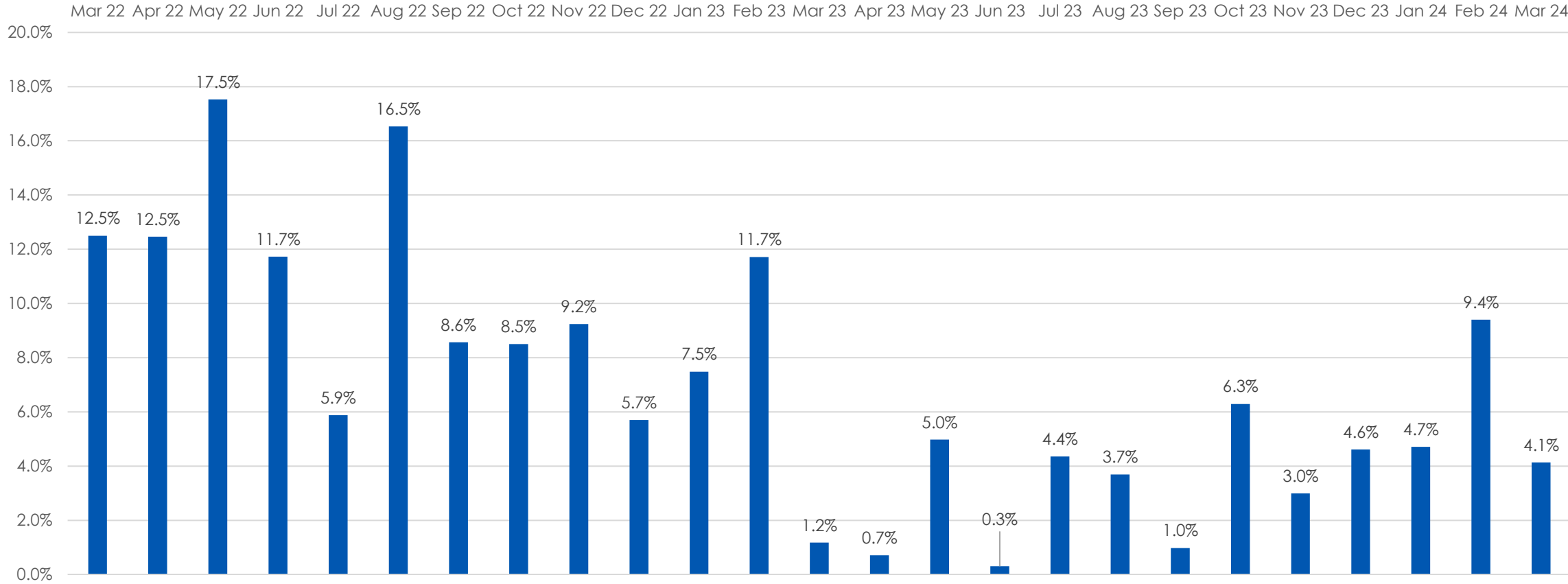
- As of 6<sup>th</sup> month of collections, FY24 year-to-date growth compared to budget is negative 2.5% primarily due to adjustments



# Sales Tax



## Monthly Sales Tax Growth - Current Period Collections (Excludes Adjustments)





# Historical Expense by Department



# General Fund Expenses by Department



Departments	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Budget	FY24 Forecast	FY25 Planned
Budget and Management Services	3,593,553	3,628,126	3,876,159	4,788,965	4,594,745	4,420,110	4,354,488	4,562,562
Building Services	23,424,363	21,962,815	40,062,172	25,997,059	35,642,810	31,078,791	31,078,791	31,198,476
City Attorney's Office	17,632,294	16,883,973	16,802,058	18,645,908	21,111,719	23,799,058	23,650,155	24,489,955
City Auditor's Office	2,889,421	2,583,516	2,842,318	2,790,155	2,784,059	3,266,138	3,167,511	3,348,665
City Controller's Office	7,572,417	7,233,643	8,531,553	8,339,551	9,093,775	9,929,501	9,744,432	10,204,656
City Manager's Office	2,774,996	2,468,062	2,782,894	3,235,954	3,253,302	3,389,700	3,809,497	3,437,607
City Marshal's Office	0	0	0	0	0	30,500,706	30,470,339	31,023,419
City Secretary's Office	5,349,914	2,955,063	4,867,878	3,071,038	4,463,939	5,455,680	5,461,933	7,343,159
Civil Service	3,108,792	2,707,833	2,581,598	2,438,123	2,576,634	2,762,162	2,969,902	2,840,197
Code Compliance	30,335,045	28,351,416	33,570,388	35,005,458	41,357,389	45,562,455	45,274,240	47,593,260

\*FY24 forecast is based on data through 2/29/24 (Budget Accountability Report).



# General Fund Expenses by Department



Departments	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Budget	FY24 Forecast	FY25 Planned
Dallas Animal Services	14,625,770	13,676,076	14,966,553	15,639,728	17,681,988	19,180,051	19,674,534	19,936,463
Dallas Fire-Rescue	291,605,658	304,795,563	324,001,219	345,529,293	380,132,976	413,381,222	414,747,522	418,863,167
Dallas Municipal Court	0	0	0	0	0	8,370,958	8,021,885	13,156,092
Dallas Police Department	486,988,443	494,694,614	526,602,267	569,327,072	616,301,243	656,936,353	655,596,761	710,777,199
Office of Data Analytics and Business Intelligence	0	0	1,344,013	3,200,493	4,244,448	6,108,162	6,108,162	6,261,948
Housing and Neighborhood Revitalization	3,827,058	2,880,979	3,082,912	3,489,206	4,111,669	6,920,100	6,844,378	5,004,889
Human Resources	6,536,757	5,711,491	5,919,502	6,849,610	8,873,979	9,186,760	9,630,435	9,496,561
Judiciary	3,671,653	3,603,999	3,689,586	3,940,017	3,881,140	4,397,241	4,397,242	4,502,106
Library	32,752,742	28,465,585	30,784,828	31,560,593	36,016,515	43,489,755	43,416,698	46,008,302
311 Customer Service Center	4,439,224	3,779,843	3,802,237	4,449,939	5,058,393	6,331,204	5,959,610	6,673,249

\*FY24 forecast is based on data through 2/29/24 (Budget Accountability Report).



# General Fund Expenses by Department



Departments	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Budget	FY24 Forecast	FY25 Planned
Communications, Outreach, and Marketing	1,630,943	1,504,964	1,980,949	2,033,455	2,677,522	3,777,588	3,466,742	3,954,586
Office of Community Care	5,368,792	5,007,553	7,572,706	9,012,002	9,393,446	10,114,699	10,082,151	10,089,119
Office of Community Development	0	0	0	0	0	754,620	740,437	754,620
Office of Community Police Oversight	0	254,485	389,077	447,692	503,288	784,565	656,101	887,921
Office of Emergency Management	785,340	1,086,132	1,546,119	1,085,568	1,334,016	1,251,963	1,251,963	1,288,685
Office of Environmental Quality and Sustainability	2,697,848	2,992,471	4,004,951	3,273,936	6,555,475	6,244,743	6,158,126	5,880,099
Office of Equity and Inclusion	0	0	2,477,794	2,623,964	2,983,082	3,785,554	3,692,354	3,461,168
Office of Government Affairs	2,022,712	1,076,343	885,257	936,890	989,624	1,112,725	1,086,437	1,166,649
Office of Homeless Solutions	10,963,655	9,770,700	11,891,363	11,602,362	16,853,044	17,850,149	17,850,149	16,566,719
Office of Integrated Public Safety Solutions	0	86,000	2,186,575	3,205,578	4,420,063	5,822,887	5,822,887	6,013,272



\*FY24 forecast is based on data through 2/29/24 (Budget Accountability Report).

# General Fund Expenses by Department



Departments	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Budget	FY24 Forecast	FY25 Planned
Small Business Center	0	0	0	1,602,555	3,114,930	4,354,640	4,214,114	4,136,453
Mayor and City Council	4,884,535	4,476,109	5,074,393	5,427,632	6,342,345	7,399,447	7,183,341	7,614,589
Non-Departmental	94,163,758	100,014,522	124,235,909	145,039,252	138,333,920	133,717,548	133,297,751	133,230,283
Office of Arts and Culture	20,513,950	17,568,995	20,076,557	20,927,958	21,869,497	23,180,773	23,092,648	23,595,362
Office of Economic Development	4,941,696	4,688,002	5,406,150	3,536,992	4,019,201	3,679,042	3,679,042	3,863,502
Park and Recreation	96,007,450	90,361,409	90,383,203	102,354,135	113,841,126	120,076,933	122,237,896	121,028,756
Planning and Urban Design	2,705,342	2,945,595	3,188,317	6,341,901	4,693,751	8,024,033	7,653,751	7,811,428
Procurement Services	2,575,695	2,374,075	2,735,722	2,805,875	2,747,555	3,500,823	3,226,093	3,685,505
Public Works	73,154,194	77,326,290	75,756,260	81,849,911	89,652,248	88,552,090	88,353,327	93,475,363
Transportation	47,028,531	41,396,158	41,761,493	44,802,789	51,284,539	59,125,541	59,002,299	59,370,459



\*FY24 forecast is based on data through 2/29/24 (Budget Accountability Report).



# General Fund Expenses by Department



Departments	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Budget	FY24 Forecast	FY25 Planned
Development Services (inactive)	2,080,284	2,299,654	1,526,405	0	0	0	0	0
Council Agenda Office (inactive)	218,348	232,642	0	0	0	0	0	0
Court and Detention Services (inactive)	29,742,528	28,868,916	31,554,834	32,997,563	34,165,492	0	0	0
Office of Business Diversity (inactive)	844,439	806,515	0	0	0	0	0	0
Office of Equity (inactive)	0	377,286	0	0	0	0	0	0
Office of Equity and Human Rights (inactive)	846,965	0	0	0	0	0	0	0
Office of Ethics and Compliance (inactive)	0	100,056	0	0	0	0	0	0
Office of Fair Housing and Human Rights (inactive)	0	463,224	0	0	0	0	0	0
Office of Innovation (inactive)	411,471	702,675	0	0	0	0	0	0
Office of Historic Preservation (inactive)	0	445,010	654,529	687,787	836,290	0	0	0



\*FY24 forecast is based on data through 2/29/24 (Budget Accountability Report).



# General Fund Expenses by Department



Departments	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Budget	FY24 Forecast	FY25 Planned
<i>Office of Resiliency (inactive)</i>	0	149,843	0	0	0	0	0	0
<i>Office of Welcoming Communities (inactive)</i>	627,297	306,739	0	0	0	0	0	0
<b>General Fund Total</b>	<b>\$1,345,343,873</b>	<b>\$1,344,064,961</b>	<b>\$1,465,398,696</b>	<b>\$1,570,893,959</b>	<b>\$1,717,791,176</b>	<b>\$1,837,576,470</b>	<b>\$1,837,126,125</b>	<b>\$1,914,596,470</b>



\*FY24 forecast is based on data through 2/29/24 (Budget Accountability Report).

# Enterprise Funds Expenses by Department



Departments	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Budget	FY24 Forecast	FY25 Planned
Aviation	151,787,447	117,523,667	113,298,358	147,596,855	157,469,555	184,832,684	184,832,684	188,631,644
Convention & Event Services	109,691,460	83,077,842	70,948,339	100,459,086	136,607,178	137,145,998	151,005,147	137,860,135
Development Services	34,439,691	34,009,546	38,438,391	52,675,631	60,414,667	53,952,347	54,151,590	57,054,933
Municipal Radio	1,973,393	1,268,038	1,641,727	1,632,174	995,062	636,398	636,398	656,873
Sanitation Services	118,628,270	126,897,539	131,001,616	140,667,598	146,064,733	153,689,531	153,689,531	158,762,727
Storm Drainage Management	60,997,618	61,450,759	60,469,539	71,531,217	75,177,151	86,089,948	86,089,948	85,852,114
Water Utilities	633,316,700	663,746,594	665,608,504	748,997,368	833,479,529	791,275,376	791,275,376	814,782,871
<b>Enterprise Funds Total</b>	<b>\$1,110,834,579</b>	<b>\$1,087,973,985</b>	<b>\$1,081,406,474</b>	<b>\$1,263,559,929</b>	<b>\$1,410,207,875</b>	<b>\$1,407,622,282</b>	<b>\$1,421,680,674</b>	<b>\$1,443,601,297</b>



\*FY24 forecast is based on data through 2/29/24 (Budget Accountability Report).

# Internal Service/Other Funds Expenses by Department



Departments	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Budget	FY24 Forecast	FY25 Planned
Bond and Construction Management	10,488,047	14,787,563	19,489,574	19,655,371	18,529,509	22,043,477	21,197,390	23,170,998
Equipment and Fleet Management	53,567,136	51,313,965	53,320,277	64,203,585	72,760,339	71,794,210	74,105,122	73,347,420
Express Business Center	1,880,897	1,903,246	2,077,852	2,210,559	2,743,973	2,152,280	2,188,549	2,185,965
Information Technology	75,948,829	77,775,559	82,766,424	91,051,745	110,909,910	131,784,124	131,619,105	148,555,813
Radio Services	7,592,023	12,566,981	12,129,288	11,643,020	13,173,809	18,873,781	18,873,781	20,833,885
911 System Operations	11,476,853	14,324,860	15,402,507	14,123,770	10,082,520	12,866,761	12,726,108	12,900,113
<b>Internal Service/Other Funds Total</b>	<b>\$160,953,784</b>	<b>\$172,672,173</b>	<b>\$185,185,923</b>	<b>\$202,888,050</b>	<b>\$228,200,059</b>	<b>\$315,016,673</b>	<b>\$260,710,055</b>	<b>\$280,994,194</b>



\*FY24 forecast is based on data through 2/29/24 (Budget Accountability Report).



# Historical FTEs and Positions by Department

# FTE/Positions by Department



Departments	FY19 Budget		FY20 Budget		FY21 Budget		FY22 Budget		FY23 Budget		FY24 Budget		FY25 Planned	
Budget & Management Services	34.70	35	36.97	38	36.01	39	35.19	39	35.19	39	33.80	38	33.80	38
Building Services	182.10	211	221.76	216	207.02	201	185.38	198	192.17	198	178.78	195	179.28	195
City Attorney's Office	157.30	158	158.00	158	152.50	153	151.00	153	164.25	176	169.34	175	169.34	175
City Auditor's Office	26.00	26	24.00	24	21.00	21	19.80	21	19.80	21	19.33	20	19.43	20
City Controller's Office	66.00	68	65.12	66	72.71	78	66.96	75	70.54	77	71.06	73	71.06	73
City Manager's Office	17.00	17	15.00	15	15.00	15	13.65	17	18.00	18	17.34	18	17.34	18
City Marshal's Office	0	0	0	0	0	0	0	0	0	0	174.62	174	178.62	174
City Secretary's Office	24.00	24	26.00	26	24.00	24	24.00	24	24.75	25	25.00	25	25.00	25
Civil Service	29.30	29	29.30	31	28.25	27	25.51	26	25.51	26	24.21	24	24.21	24
Code Compliance	393.75	390	357.14	389	369.95	394	414.48	427	440.38	471	461.62	490	473.37	501





# FTE/Positions by Department



Departments	FY19 Budget		FY20 Budget		FY21 Budget		FY22 Budget		FY23 Budget		FY24 Budget		FY25 Planned	
Dallas Animal Services	168.44	166	158.58	177	166.55	175	162.13	175	179.71	192	175.03	187	175.03	187
Dallas Fire-Rescue	2,196.29	2,295	2,201.13	2,320	2,216.20	2,358	2,254.14	2,379	2,379.48	2,438	2,565.18	2,548	2,515.78	2,548
Dallas Municipal Court	0	0	0	0	0	0	0	0	0	0	66.72	66	64.72	66
Dallas Police Department	3,850.23	3,930	3,881.27	3,938	3,937.86	4,052	4,183.25	4,215	4,139.94	4,309	4,016.09	4,313	4,107.45	4,313
Data Analytics & Business Intelligence	0	0	0	0	26.25	28	33.25	34	42.50	45	40.02	45	40.02	45
Housing & Neighborhood Revitalization	19.00	19	17.00	17	14.79	15	25.00	25	25.00	25	24.90	26	27.15	29
Human Resources	77.00	58	61.70	97	64.78	93	72.04	100	80.29	111	81.04	107	81.29	107
Judiciary	37.95	57	35.20	57	33.43	57	33.43	57	34.93	57	37.48	48	37.48	48
Library	406.35	436	417.21	453	346.70	347	339.75	347	375.31	402	435.44	468	451.94	468
311 Customer Service	116.00	104	121.98	104	123.23	108	128.73	114	132.73	118	121.06	135	121.06	135



# FTE/Positions by Department



Departments	FY19 Budget		FY20 Budget		FY21 Budget		FY22 Budget		FY23 Budget		FY24 Budget		FY25 Planned	
Communications, Outreach, & Marketing	20.00	20	19.11	19	20.00	20	22.00	22	27.28	32	27.21	30	27.71	30
Office of Community Care	44.50	42	47.00	47	46.75	47	47.00	48	45.97	49	48.91	52	49.16	52
Office of Community Development	0	0	0	0	0	0	0	0	0	0	9.00	9	9.00	9
Office of Community Police Oversight	0	0	3.00	3	4.00	5	5.00	5	6.49	7	6.00	6	6.75	7
Office of Emergency Management	7.00	7	7.00	7	6.00	6	6.00	6	6.00	6	6.00	6	6.00	6
Office of Environmental Quality & Sustainability	100.90	101	100.90	102	98.40	100	98.40	100	102.90	106	102.01	103	102.01	103
Office of Equity & Inclusion	0	0	0	0	14.42	15	14.06	17	20.96	23	21.07	22	21.07	22
Office of Government Affairs	12.00	12	10.00	10	9.00	9	8.00	8	7.22	8	8.19	9	8.44	9
Office of Homeless Solutions	31.50	33	29.66	31	27.00	27	30.50	31	40.00	43	39.23	44	39.48	44
Office of Integrated Public Safety Solutions	0	0	0	0	22.50	29	27.00	27	30.28	33	32.28	34	32.93	35



# FTE/Positions by Department



Departments	FY19 Budget		FY20 Budget		FY21 Budget		FY22 Budget		FY23 Budget		FY24 Budget		FY25 Planned	
Small Business Center	0	0	0	0	0	0	16.00	16	20.00	21	20.00	21	20.00	21
Mayor & City Council	53.00	53	53.50	53	49.24	52	50.74	52	61.80	65	70.02	70	70.27	70
Office of Arts & Culture	66.93	110	55.20	103	55.85	101	56.25	108	63.38	111	68.13	115	69.72	115
Office of Economic Development	41.35	42	46.50	47	52.60	54	35.00	40	39.89	45	35.35	41	35.60	41
Park & Recreation	856.52	1,462	917.03	1,490	886.53	1,535	886.00	1,541	789.86	1,551	816.28	1,559	846.42	1,559
Planning & Urban Design	29.20	32	28.20	31	27.00	27	52.43	54	58.27	63	67.15	72	67.90	72
Procurement Services	24.00	25	29.00	29	29.00	29	29.00	29	26.32	29	30.09	34	31.34	34
Public Works	540.30	482	470.03	479	490.32	458	452.10	481	448.43	491	437.60	470	437.60	470
Transportation	182.62	184	175.46	177	153.62	167	183.31	211	194.72	211	188.79	213	192.31	213



# FTE/Positions by Department



Departments	FY19 Budget		FY20 Budget		FY21 Budget		FY22 Budget		FY23 Budget		FY24 Budget		FY25 Planned	
<i>Council Agenda Office (Inactive)</i>	3.00	3	3.00	3	0	0	0	0	0	0	0	0	0	0
<i>Court &amp; Detention Services (Inactive)</i>	247.50	255	252.00	251	255.86	258	246.55	266	236.44	257	0	0	0	0
<i>Development Services (Inactive)</i>	41.00	41	38.90	39	36.92	39	0	0	0	0	0	0	0	0
<i>Ethics and Compliance (Inactive)</i>	0	0	1.00	1	0	0	0	0	0	0	0	0	0	0
<i>Fair Housing (Inactive)</i>	6.60	7	5.00	5	0	0	0	0	0	0	0	0	0	0
<i>Office of Business Diversity (Inactive)</i>	9.00	9	9.83	10	0	0	0	0	0	0	0	0	0	0
<i>Office of Equity (inactive)</i>	0	0	3.00	3	0	0	0	0	0	0	0	0	0	0
<i>Office of Historic Preservation (Inactive)</i>	0	0	6.00	6	6.70	7	6.26	7	6.78	7	0	0	0	0
<i>Office of Innovation (Inactive)</i>	4.00	4	7.66	8	0	0	0	0	0	0	0	0	0	0



# FTE/Positions by Department



Departments	FY19 Budget		FY20 Budget		FY21 Budget		FY22 Budget		FY23 Budget		FY24 Budget		FY25 Planned	
<i>Office of Resiliency (Inactive)</i>	0	0	2.00	3	0	0	0	0	0	0	0	0	0	0
<i>Office of Welcoming Communities (inactive)</i>	3.00	3	4.00	4	0	0	0	0	0	0	0	0	0	0
<b>General Fund Total</b>	<b>10,125.33</b>	<b>10,950</b>	<b>10,151.34</b>	<b>11,087</b>	<b>10,147.94</b>	<b>11,170</b>	<b>10,439.29</b>	<b>11,495</b>	<b>10,613.47</b>	<b>11,906</b>	<b>10,771.36</b>	<b>12,085</b>	<b>10,887.07</b>	<b>12,101</b>





# FTE/Positions by Department



Departments	FY19 Budget		FY20 Budget		FY21 Budget		FY22 Budget		FY23 Budget		FY24 Budget		FY25 Planned	
Aviation	333.58	320	348.25	341	308.81	346	345.33	346	371.26	362	380.26	371	385.01	376
Convention & Event Services	140.00	136	30.50	31	31.00	31	31.00	31	33.25	34	40.20	43	40.97	47
Dallas Water Utilities	1,569.26	1,553	1,569.26	1,556	1,574.76	1,574	1,563.76	1,563	1,615.75	1,563	1,563.78	1,561	1,563.78	1,561
Dallas Water Utilities - Storm Drainage Management	236.30	0	270.60	0	266.60	259	282.60	274	289.60	281	281.00	281	281.00	281
Development Services	281.46	304	266.63	303	277.53	291	274.41	290	321.77	341	347.72	372	350.22	372
Municipal Radio	14.00	14	13.50	14	9.00	9	9.00	9	3.50	6	1.00	1	1.00	1
Sanitation Services	619.03	558	647.17	596	652.89	601	682.03	616	683.76	622	690.12	628	696.39	634
<b>Enterprise Funds Total</b>	<b>3,193.63</b>	<b>2,885</b>	<b>3,145.91</b>	<b>2,841</b>	<b>3,120.59</b>	<b>3,111</b>	<b>3,188.13</b>	<b>3,129</b>	<b>3,318.89</b>	<b>3,209</b>	<b>3,304.08</b>	<b>3,257</b>	<b>3,318.37</b>	<b>3,272</b>



# FTE/Positions by Department



Departments	FY19 Budget		FY20 Budget		FY21 Budget		FY22 Budget		FY23 Budget		FY24 Budget		FY25 Planned	
Bond and Construction Management	155.10	160	170.13	174	176.35	180	179.03	178	181.41	181	170.77	181	175.27	187
Employee Benefits	10.50	11	11.00	11	9.97	10	11.00	11	11.00	11	11.75	13	12.00	13
Equipment & Fleet Management	283.90	265	281.80	268	285.10	270	286.10	270	289.60	273	293.20	273	293.45	274
Express Business Center	9.80	10	9.85	10	9.25	10	9.25	10	10.04	10	10.04	10	10.04	10
9-1-1 System Operations	7.04	7	7.00	7	7.00	7	7.00	7	7.00	7	7.00	7	7.00	7
Information Technology	205.20	207	205.44	214	194.68	202	204.63	209	212.58	217	220.40	229	227.65	238
<b>Internal Service/Other Funds Total</b>	<b>738.04</b>	<b>725</b>	<b>761.97</b>	<b>762</b>	<b>758.72</b>	<b>757</b>	<b>774.98</b>	<b>763</b>	<b>795.48</b>	<b>785</b>	<b>797.66</b>	<b>799</b>	<b>816.91</b>	<b>824</b>





# Growth of the Budget

# Growth of Budget



- The FY24 budget for the City of Dallas is \$4.63 billion (All Funds)
- Year-over-year growth is 2.6% comparing FY24 to FY23
- The average year-over-year growth from FY14 to FY24 has been 5.2%
- FY16 increase due to converting Sanitation to an Enterprise Fund
- FY22 increase due to American Rescue Plan Act (ARPA) funding



# Growth of Budget



## Historical Growth of Total Budget

Adopted Budget Expenditures Growth <sup>1</sup>	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	Average Increase
General Fund	4.3%	-1.9%	7.4%	4.0%	6.8%	5.3%	-0.1%	6.8%	11.2%	7.7%	5.2%
Aviation	41.4%	8.5%	5.7%	28.1%	13.5%	9.8%	-28.7%	26.3%	14.8%	13.1%	13.2%
Convention and Event Services	18.4%	7.2%	16.2%	1.4%	11.1%	5.3%	-24.9%	17.5%	12.3%	21.1%	8.6%
Development Services	6.2%	14.4%	17.6%	-10.3%	6.8%	-0.1%	5.8%	5.0%	14.2%	23.1%	8.3%
Municipal Radio	-13.4%	-0.3%	-1.1%	0.9%	1.2%	-0.4%	-9.3%	-3.2%	-44.8%	-36.6%	-10.7%
Sanitation <sup>2</sup>	0.0%	0.0%	10.9%	6.6%	10.1%	8.4%	5.1%	8.7%	3.0%	6.9%	7.5%
Storm Water Drainage Management	-2.6%	-4.1%	3.1%	5.5%	4.5%	4.3%	8.8%	4.5%	4.5%	10.6%	3.9%
Water Utilities	3.2%	5.0%	1.9%	1.5%	-0.3%	2.4%	4.9%	1.1%	5.4%	3.9%	2.9%
Debt Service <sup>4</sup>	-2.0%	11.1%	2.6%	2.1%	10.8%	3.1%	3.7%	10.1%	18.2%	2.0%	6.2%
Additional Resources <sup>3</sup>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	421.9%	-67.0%	30.2%	128.4%
Capital	-16.0%	28.3%	-25.6%	-6.2%	62.2%	9.3%	0.8%	-1.9%	11.1%	-16.9%	4.5%
Total Growth	-0.2%	10.4%	-1.3%	2.2%	14.8%	5.7%	1.7%	12.8%	3.6%	2.6%	5.2%

### Notes:

<sup>1</sup>Total Budget includes all Funds - including Enterprise Funds, 2017 Bond Program, and Additional Resources added to the annual budget document in FY21 for transparency.

<sup>2</sup>Sanitation converted to an Enterprise Fund in FY16 - part of General Fund prior to FY16.

<sup>3</sup>Additional Resources - increase in FY22 due to ARPA funding.

<sup>4</sup>Debt Service increase due to issuance of bonds for 2006, 2012, and 2017 bond programs, adding fleet purchases to debt service, and additional certificates of obligation for street improvements.

<sup>5</sup>Growth for Sanitation based on 8 years; and growth for Additional Resources based on 3 years.

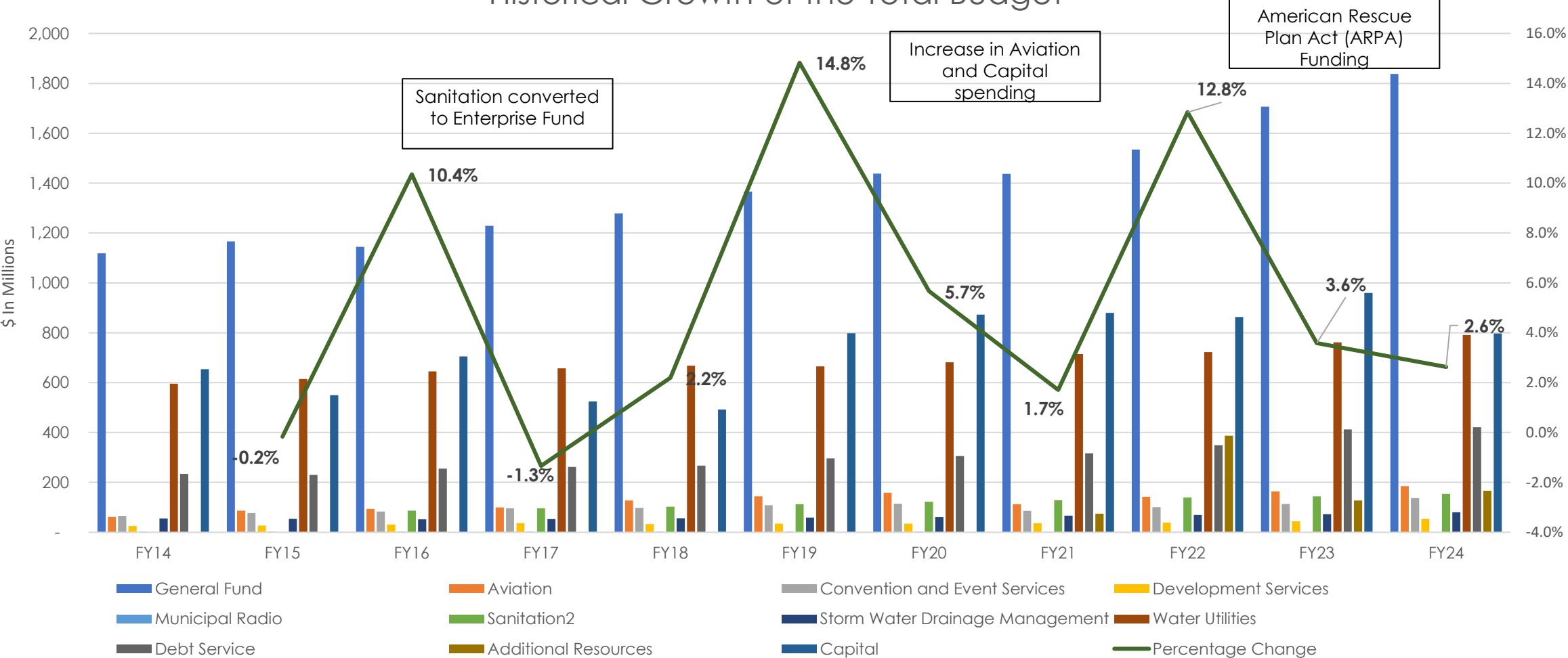




# Growth of Budget



## Historical Growth of the Total Budget



# Growth of the Budget



- New Services, Programs, or new Departments added in the General Fund since FY16 – FY23
  - School Crossing Guard Program - \$5.9M
  - RIGHT Care Program - \$6.3M – 10 teams operating over four shifts
  - Single-Role Paramedic Program - \$3.2M
  - New Fire Station – Station #59 added in FY21 - \$3.7M
  - Homeless Action Response Team (HART) – multi-department effort - \$3.2M
  - Blight Remediation - \$2.2M (Transportation - \$1M, Code Compliance - \$0.7M, and Integrated Public Safety Solutions - \$0.5M)
  - Radio Frequency Identification (RFID) System – \$2.1M acquisition/installation (one-time), plus \$56K ongoing maintenance
  - Bike Lanes - \$2.5M
  - Overhaul the City's Development Codes (Chapters 51, 51A and 51P) – \$1M (one-time funding to be removed in FY26)
  - Marshals in the Parks - \$0.8M
  - Financial Empowerment and Sustainability - \$1.8M
  - Park Ranger Program - \$1.5M
  - Environmental Justice – Brownfields - \$1.5M (one-time)

Total of examples on slides 77-79: \$108.9M

\*Includes reallocation of resources from an existing program and/or service



# Growth of the Budget



- New Services, Programs, or new Departments added in the General Fund since FY16 – FY23
  - Vision Zero - \$1.5M
  - Drivers of Poverty - \$1.4M
  - Inclement Weather Shelter - \$1.0M
  - Code Compliance “Pro Team” - \$1.6M
  - Violence Interrupters Program - \$1.0M
  - Recovery Services (Sobering) Center - \$0.8M
  - Emerald Ash Borer (EAB) multi-departmental mitigation effort - \$1.1M
  - Mobile Crisis Intervention Unit - \$0.6M
  - City Council District Offices - \$40K
  - Expanded library hours in FY23 - \$3.0M
  - Expanded 911 in FY22 – added 61 positions including 44 call-takers, 12 dispatchers, 4 supervisors, and 1 administrative specialist at a cost of \$3.9M and added \$1.3M to improve pay

Total of examples on slides 77-79: \$108.9M

\*Includes reallocation of resources from an existing program and/or service



# Growth of the Budget



- New Services, Programs, or new Departments added in the General Fund since FY16 – FY23
  - Community Police Oversight - \$0.8M
  - Small Business Center (includes Business Inclusion & Development, Fresh Start Program, and the Accelerators Program) - \$3.7M\*
  - Data Analytics and Business Intelligence - \$5.3M (\$0.5M in FY20 – Office of Innovation, \$1.4M in FY20 – Service in Information & Technology Services, \$0.4M in FY20 – Service in Transportation)\*
  - Dallas Animal Services - \$17.7M (\$10.9M in FY16 – Service in Code Compliance Services)\*
  - Office of Community Care - \$9.4M (\$3.6M in FY17 - Service in Housing & Community Services, \$1.7M in FY17 – Service in Non-Departmental – Vital Statistics)\*
  - Office of Homeless Solutions - \$15.2M (\$8.2M in FY17- Service in Housing & Community Services, and \$0.8M in FY17 – Service in Dallas Police Department – Crisis Intervention)\*
  - Office of Equity - \$3.8M (includes Fair Housing - \$0.4M in FY17, and Resilience - \$0.3M in FY17)

Total of examples on slides 77-79: \$108.9M

\*Includes reallocation of resources from an existing program and/or service

