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FY 2025-26 Budget Appropriation Ordinance: Mid-Year Amendments

Committee on Finance

May 26, 2026

Janette Weedon

Director

Budget and Management Services

Suzanne Zieman

Assistant Director (I)

Budget and Management Services



Overview



- **Background**
- **Overview of amendments to the FY 2025-26 budget ordinance**
- **Recommendation and next steps**

Background

- City Charter Chapter XI
 - Annual appropriation ordinance approved by City Council establishes appropriations (Sec. 3)
 - City Council may transfer appropriations between departments, divisions, or purposes (Sec. 4)
 - City Council may appropriate excess revenue (Sec. 5)
 - City Charter does not allow for expenditure of City funds without sufficient appropriation (Sec. 6)
- City Council adopted FY 2025-26 Operating, Grants/Trust and Capital Budget ordinance on 9/17/25
- Amendments are required to ensure compliance with City Charter and to ensure adequate departmental appropriations are available through 9/30/26

Background

- Ordinance amendments include:
 - Use of General Fund contingency reserve
 - Reallocation of funding between programs and services in the General Fund
 - Grant, Trust, and Other Funds appropriation adjustments
 - Enterprise Funds/Internal Service revenue and expenditure increases
 - Capital appropriation adjustments
 - Appropriation adjustments previously approved by City Council resolution

Overview of Amendments by Fund (\$ in millions)

Fund Category	FY 2025-26 Amended Budget	Appropriation Amendments	FY 2025-26 Amended Budget
General Fund*	\$1,963.3	\$0	\$1,963.3
Grant Funds, Trust, and Other Funds	264.9	5.8	270.7
Enterprise Funds	1,530.9	23.7	1,554.6
Internal Service/Other Funds	299.4	0	299.4
Capital Funds	952.7	783.8	1,736.4
Total	\$5,011.2	\$813.3	\$5,824.5

*Reflects amended budget approved by City Council on April 22, 2026 for use of General Fund contingency.

General Fund Amendment Overview

- Appropriation adjustments for the General Fund reflect adjustments previously approved by City Council and transfers between funds
 - Previously approved adjustments - \$0.2M
 - Planning & Development – \$0.2M
 - Use of contingency reserve to procure a consultant to determine the amount under Dallas City Code Section 51A-4.704(a)(1)(D)(i) for the uses located at 2600 Singleton Boulevard and 7910 South Central Expressway
- Net-zero transfers between departments will be used to support:
 - City Secretary's Office - \$0.05M
 - Reallocate funds between Dallas Police Department and City Secretary's Office to support open records

Grant, Trusts and Other Fund Amendment Overview

- Appropriation adjustments for Grant, Trust, and Other Funds reflect new appropriation requests and transfers between funds
 - New appropriation requests – \$5.8M
 - Interest Earnings in the ARPA Redevelopment Fund (\$1.5M), Opioid Abatement Fund (\$0.5M), and Grant Information Fund (\$1.1M)
 - Transfers between departments will be used to support:
 - Office of Emergency Management & Crisis Response – \$0.2M
 - Reallocate CJD FY26 Byrne State Crisis Intervention grant to support RIGHT Care administration from Dallas Police Department
 - Judiciary - \$0.9M
 - Reallocate funding to support Community Courts from City Attorney's Office

Grant, Trusts and Other Fund Amendment Overview

- Appropriation adjustments within Grants, Trusts, and Other Funds are supported by additional revenues that have become available during the fiscal year
 - ARPA Redevelopment Fund - \$1.5M
 - Support the North Texas Food Bank Program, Tax Assistance Program, Tri-City Hospital Demolition, and Crime Watch Signage
 - Grant Services Fund - \$1.1M
 - Capture indirect cost from grants
 - Texas Opioid Abatement Trust Fund - \$0.5M
 - Fund vehicle purchases for Dallas Fire-Rescue's Medic 1 Program
 - Community Development Block Grant - \$0.5M
 - Public Improvement Districts - \$1.9M
 - Dallas Animal Services - \$0.3M
 - Support the Spay Neuter Program and Community Compliance Operations

Enterprise Fund Amendment Overview

- Appropriation adjustments within Enterprise Funds are supported by increased revenues or available fund balance from FY 2024-25 end-of-year
 - Planning & Development – \$1.4M
 - Use of increased revenues for:
 - Contractual inspection and permitting services – \$0.7M
 - Credit Card merchant fees – \$0.5M
 - Personnel expenses – \$0.3M
 - Dallas Water Utilities – \$21.0M
 - Use of fund balance to address capital needs

Capital Fund Amendment Overview

- Appropriation adjustments for Capital Funds reflect adjustments previously approved by City Council, new appropriation requests, and transfers between funds
 - Previously approved adjustments – \$758.3M
 - Appropriations approved by the City Council since 10/1/25
 - New appropriation requests – \$25.5M

Capital Fund Amendment Overview

- Previous appropriation adjustments approved by the City Council since 10/1/2025
 - Dallas Zoo Safari Trail Project – \$0.06M
 - Septic Sewer Assistance Program – \$0.9M
 - Woodall Rodgers Development – \$28.9M
 - Kay Bailey Hutchison Convention Center Dallas (KBHCCD) Master Plan construction services (Senior Lien Tax Revenue Notes) – \$717.5M
 - Transportation and Public Works Capital Projects Reimbursements – \$4.8M
 - Engineering and constructing transportation improvements – \$3.5M
 - Fort Worth Avenue TIF District property – \$2.7M

Capital Fund Amendment Overview

- New appropriation requests and transfers between funds
 - Supports Dallas Water Utilities – \$21M
 - Transfer from operating fund balance to address capital needs
 - Support Convention Center Master Plan – \$1.3M
 - Transfer from operating fund (current year excess event revenues projected) to address capital needs
 - Supports Economic Development – \$2M
 - Cabana Mixed Income Housing Project, Trinity Strand High-Line Span Project and associated TIF Administrative costs
 - Supports Parks & Recreation – \$0.8M
 - Parks capital projects
 - Supports Fund Closures – \$0.4M
 - Close out two funds with cleared balance sheet accounts

Recommendation and Next Steps

- Staff recommends amending the FY 2025-26 budget appropriation ordinance
- City Council will consider the ordinance amendment on June 10
- Continue to monitor/forecast revenues and expenses, and report to the Committee on Finance through Budget Accountability Report (BAR)
- Brief the Committee on Finance on year-end adjustments and seek City Council approval in September



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