

Memorandum



CITY OF DALLAS

DATE May 5, 2025

TO Parks, Trails and the Environment Committee

SUBJECT **FY 2025-26 Budget Development**

As staff continues the FY 2025-26 Budget Development process, all city departments have been aligned to one of the eight city council committees. During May and June, each department will be scheduled to attend a committee meeting and be available as committee members begin to think ahead to the FY 2025-26 budget process. For the departments aligned to your committee, please find attached the FY 2024-25 Adopted Budget pages that provide an overview of each department's current and planned budget, which serves as the starting place for the FY 2025-26 budget development, and details the services, initiatives, and performances measures included in the budget. All revenues and expenses in the planned budget will be analyzed and changed before we finalize the City Manager's recommendation to present to you on August 12.

There is still work to be completed over the next four months, and departments are not yet prepared to discuss additional funding requests or reductions that have not been reviewed by the City Manager.

If you have any questions, please contact me or Janette Weedon, Director of Budget & Management Services.



Jack Ireland
Chief Financial Officer

Attachment

c:	Mayor and City Council Kimberly Bizzor Tolbert, City Manager Tammy Palomino, City Attorney Mark Swann, City Auditor Billerae Johnson, City Secretary Preston Robinson, Administrative Judge Dominique Artis, Chief of Public Safety Dev Rastogi, Assistant City Manager	M. Elizabeth (Liz) Cedillo-Pereira, Assistant City Manager Alina Ciocan, Assistant City Manager Donzell Gipson, Assistant City Manager Robin Bentley, Assistant City Manager Elizabeth Saab, Chief of Strategy, Engagement, and Alignment (I) Directors and Assistant Directors
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OFFICE OF ENVIRONMENTAL QUALITY & SUSTAINABILITY

SERVICE DESCRIPTIONS

Office of Environmental Quality & Sustainability

Office of Environmental Quality and Sustainability

Reduces environmental risks through: Stormwater Management (inspections, complaint & spill response, permit administration, DFR- support, waste management, and education), Air Quality (inspections, monitoring, and complaint response), Environmental Management (Environmental Management System, Due Diligence, and Brownfields), Comprehensive Environmental & Climate Action Plan (CECAP) Measures (Climate Issues, Greenhouse Gas Emissions, & Urban Agriculture Initiatives), Zero Waste (Recycling Audits, Multi-family Recycling, City Facility Zero Waste), Water Conservation (Minor Plumbing Home Repairs, Water Use Assessment Programs, and Local/Regional Conservation Education and Outreach).

SERVICE BUDGET

Service	FY 2023-24 Budget	FY 2023-24 Forecast	FY 2024-25 Budget	FY 2025-26 Planned
Office of Environmental Quality and Sustainability	6,244,743	5,865,948	5,340,105	5,772,178
Expense Total	\$6,244,743	\$5,865,948	\$5,340,105	\$5,772,178

ANNUAL OPERATING EXPENSE AND REVENUE

The table below provides a summary of the amended budget and forecast for the current year compared to the budget for FY 2024-25 and planned budget for FY 2025-26.

Category	FY 2023-24 Budget	FY 2023-24 Forecast	FY 2024-25 Budget	FY 2025-26 Planned
Personnel Services	9,219,971	8,608,822	9,453,024	9,872,486
Supplies - Materials	516,091	445,817	583,199	583,199
Contractual - Other Services	7,863,896	6,686,769	6,772,937	6,785,548
Capital Outlay	73,487	302,051	73,487	73,487
Expense Total	\$17,673,445	\$16,043,459	\$16,882,647	\$17,314,720
Reimbursements	(11,428,702)	(10,177,511)	(11,542,542)	(11,542,542)
Department Total	\$6,244,743	\$5,865,948	\$5,340,105	\$5,772,178
Department Revenue Total	\$191,998	\$324,420	\$346,457	\$346,457

OFFICE OF ENVIRONMENTAL QUALITY & SUSTAINABILITY

REIMBURSEMENTS

Reimbursements reflect contributions from various agencies, including federal and state funds, internal service departments, enterprise fund departments, and department support. Department support reflects interdepartmental transfers for the cost of management oversight and administrative support within the department. The table below provides a summary of reimbursements from various sources.

Source of Reimbursement	FY 2024-25 Budget	FY 2025-26 Planned
Storm Drainage Management Reimbursement	(4,779,408)	(4,779,408)
Water Utilities Reimbursement	(4,489,838)	(4,489,838)
Sanitation Services Reimbursement	(988,208)	(988,208)
Texas Commission on Environmental Quality (TCEQ) Grants	(1,285,088)	(1,285,088)
Reimbursement Total	\$(11,542,542)	\$(11,542,542)

PERSONNEL

Full-Time Equivalent (FTE) is a budget calculation that counts the number of personnel hours funded for the fiscal year. Each FTE equals 2,080 hours (with the exception of DFR uniform FTEs which may equal 2,808 hours depending upon assignment). Not all full-time positions are funded for 100 percent occupancy throughout the fiscal year. FTEs are calculated to consider vacancy and position turnover that may occur. Additionally, multiple part-time and temporary positions may be added together to equal one FTE. The table below represents regular FTEs, overtime FTEs, and City temporary FTEs for the City's operating funds. The table does not include FTEs funded from additional resources such as grant funds.

Category	FY 2023-24 Budget	FY 2023-24 Forecast	FY 2024-25 Budget	FY 2025-26 Planned
Regular Civilian	101.40	90.68	99.58	99.58
Regular Uniform	0.00	0.00	0.00	0.00
Civilian Overtime	0.61	2.15	0.61	0.61
Uniform Overtime	0.00	0.00	0.00	0.00
Temporary Help	0.00	0.00	0.00	0.00
Department Total	102.01	92.83	100.19	100.19

OFFICE OF ENVIRONMENTAL QUALITY & SUSTAINABILITY

MAJOR BUDGET ITEMS

The FY 2024-25 budget and FY 2025-26 planned budget include adjustments for costs such as employee/retiree health benefits, civilian employee retirement adjustments, civilian merit pay adjustments, and internal service charges such as information technology, fleet maintenance, fuel, workers' compensation, liability, and property insurance. Vacant positions have been repurposed and reallocated between departments as part of a Citywide Realignment Strategy. These changes are noted as "Realignment Strategy: Transfer". The table below lists funding levels for major budget items for each year of the biennial. The amounts in each column are a positive or negative adjustment from the FY 2023-24 amended budget

Major Budget Item	FY 2024-25 Positions	FY 2024-25 Budget	FY 2025-26 Positions	FY 2025-26 Planned
Develop Partnership with External Agency for weatherization.	0	(150,000)	0	(150,000)
Leverage Federal Funds available for the community solar program (e.g., US EPA Solar for All Grant) as they become available in partnership with Dallas County.	0	(250,000)	0	(250,000)
Major Budget Items Total	0	(\$400,000)	0	(\$400,000)

EXPENSE DETAIL

	FY 2023-24 Budget	FY 2023-24 Forecast	FY 2024-25 Budget	FY 2025-26 Planned
1101 - Salary - Non-Uniform	7,270,541	6,212,492	7,342,728	7,529,548
1111 - Cell Phone Stipend	26,768	18,643	26,768	26,768
1117 - Vacancy Savings - Salary	(258,502)	0	(194,225)	(194,225)
1118 - Vacancy Savings - Pension	(36,500)	0	(28,085)	(28,085)
1119 - Vacancy Savings (Medicare)	(3,748)	0	(2,815)	(2,815)
1120 - Wellness Incentive (Uniform and Non-Uniform)	52,200	52,200	49,790	49,790
1201 - Overtime - Non-Uniform	46,800	151,735	42,800	42,800
1203 - Service Incentive Pay	3,814	3,632	7,814	7,814
1207 - Compensatory Time Pay - Non-Uniform	721	0	721	721
1208 - Sick Leave Term Pay - Civilian	0	17,275	0	0
1210 - Vacation Term Pay - Non-Uniform	0	74,983	0	0
1212 - Termination Payment -Attendance Incentive Leave - Non-Uniform	0	5,670	0	0
1301 -Pension - Non-Uniform	1,027,831	991,331	1,072,100	1,099,112
1303 - Life Insurance	7,308	7,308	7,170	7,369

OFFICE OF ENVIRONMENTAL QUALITY & SUSTAINABILITY

1304 - Health Insurance	947,952	947,952	945,612	997,792
1306 - ER Medicare	105,423	94,781	110,222	112,930
1314 - Worker's Compensation	29,363	29,363	38,803	38,803
1324 - Actuarially Determined Contribution Pensions-Non-Uniform	0	0	33,621	184,164
1453 - Continuance Pay - Non-Uniform	0	1,458	0	0
Personnel Services	\$9,219,971	\$8,608,822	\$9,453,024	\$9,872,486
2110 - Office Supplies	25,212	6,523	26,616	26,610
2111 - Office Supplies Chargeback	10,636	7,431	9,230	9,236
2120 - Min App Inst Tools - Uten	5,000	4,000	4,000	4,000
2130 - Copy McH Supplies	1,100	1,100	1,100	1,100
2140 - Light - Power	4,423	10,729	0	0
2181 - Fuel - Lube For Vehicle	50,050	50,050	56,930	56,930
2220 - Laundry - Cleaning Suppl	4,122	0	4,122	4,122
2231 - Clothing	45,700	32,950	44,700	44,700
2232 - Food Supplies	17,400	10,147	17,400	17,400
2252 - Meter Postage Fund Level	30,550	20,835	30,550	30,550
2261 - Educational - Recr Suppl	235,681	229,078	304,291	304,291
2264 - Service Pins	1,500	1,500	1,500	1,500
2280 - Other Supplies	47,001	41,500	47,001	47,001
2710 - Furniture - Fixtures	500	0	0	0
2720 - Machine Tools	179	126	0	0
2731 - Data Processing Equipment	9,875	24,049	9,000	9,000
2735 - Software Purchase -\$1000	1,311	0	1,311	1,311
2770 - Audiovisual Equipment	529	0	0	0
2780 - Photography - Film Equipment	4,110	500	4,110	4,110
2790 - Protective Equipment	400	0	400	400
2860 - Books Reference Book Only	892	300	892	892
2890 - Miscellaneous Equipment	19,920	5,000	20,046	20,046
Supplies - Materials	\$516,091	\$445,817	\$583,199	\$583,199
3020 - Food - Laundry Service	15,411	11,851	15,411	15,411
3030 - Printing - Photo Services	207,056	201,605	296,624	296,624
3050 - Communications	34,974	34,974	21,011	21,581
3053 - Data Circuit Billing	69,015	69,015	40,208	40,398
3060 - Equipment Rental [Outside City]	175,641	88,696	175,641	175,641
3062 - Pc Leasing [Outside City]	176	0	0	0
3070 - Professional Services	2,103,358	1,844,099	1,808,339	1,808,339
3072 - Contractor Service Fees	907,000	607,000	716,053	716,053
3074 - Music License Fees	1,000	0	0	0
3085 - Freight	700	863	700	700
3090 - City Forces	171,178	201,287	251,900	251,900
3099 - Misc Special Services	608,589	283,743	608,765	608,765

OFFICE OF ENVIRONMENTAL QUALITY & SUSTAINABILITY

3110 - Equip Repairs and Maintenance	11,193	4,693	11,193	11,193
3130 - Copy Machine Rent-Lease-Maint	6,251	6,251	6,251	6,251
3150 - Copy Center Charges	5,000	1,000	5,000	5,000
3201 - Stores Overhead Charges	500	120	500	500
3310 - Insurance	8,021	8,021	6,942	7,305
3313 - Liability Premiums	2,498	2,498	2,808	2,807
3315 - Tolls	1,250	2,250	1,250	1,250
3320 - Advertising	1,780,829	1,492,180	1,769,329	1,769,329
3330 - Rents [Lease]	4,300	2,800	4,300	4,300
3340 - Membership Dues	32,000	34,394	32,000	32,000
3361 - Professional Development	97,362	107,000	99,655	99,655
3363 - Reimb-Vehicle Use,Parking	3,850	2,489	3,850	3,850
3364 - Personnel Development	60,749	16,000	60,749	60,749
3410 - Equip - Automotive Rental	120,954	120,954	132,057	132,057
3411 - Wreck Handle Charge (fleet)	46,276	46,276	21,807	21,807
3413 - Motor Pool Vehicle Charges	0	0	10,512	10,512
3416 - GIS Services	5,969	5,969	7,983	7,983
3429 - Mobile Phone Services	14,020	23,079	14,020	14,020
3430 - Data Services	91,957	91,957	89,749	90,406
3434 - Programming	450,619	450,619	485,757	496,589
3599 - Misc. Other Charges	1,200	562	3,814	3,814
3690 - Miscellaneous Transfers	750,000	750,000	0	0
3994 - Outside Temps-Staffing	75,000	174,525	68,759	68,759
Contractual - Other Services	\$7,863,896	\$6,686,769	\$6,772,937	\$6,785,548
4720 - Mach Tools Implem Major	0	113,000	0	0
4741 - Automobiles	23,487	34,051	23,487	23,487
4742 - Trucks	50,000	155,000	50,000	50,000
Capital Outlay	\$73,487	\$302,051	\$73,487	\$73,487
5011 - Reimb Fr Othr Organizaton	(2,208,589)	(1,890,577)	(1,285,088)	(1,285,088)
5012 - Reimbursements-Stormwater	(4,753,100)	(4,296,521)	(4,779,408)	(4,779,408)
5325 - Reimbursement - Dallas Water Utilities	(4,467,013)	(3,990,413)	(4,489,838)	(4,489,838)
5381 - Reimb fr Sanitation	0	0	(988,208)	(988,208)
Reimbursements	(\$11,428,702)	(\$10,177,511)	(\$11,542,542)	(\$11,542,542)
Total Expense	\$6,244,743	\$5,865,948	\$5,340,105	\$5,772,178

PERFORMANCE MEASURES

MGT - Office of Environmental Quality & Sustainability

Measure	Budget	Forecast	Budget	Planned
Number of construction tailgate consultation events	216	219	216	
Number of gallons saved through incentive-based water conservation programs	76.00 M	81.83 M	82.00 M	82.00 M
Number of single family residential households evaluated for recycling participation and compliance	1,750	2,238	1,750	
Percentage of CECAP actions underway annually	75.3%	77.3%	75.3%	75.3%
Percentage of departments demonstrating continual improvement on environmental objectives	90.0%	87.8%	90.0%	90.0%
Percentage of service requests responded to within SLA	98.0%	100.0%	98.0%	98.0%
*Percentage increase of engagements in equity priority areas	5.0%	19.7%	5.0%	5.0%

Equity-focused measure that aligns to the City's Racial Equity Plan (REP) are indicated by an asterisk*

Measures new for FY 2024-25 are indicated as (New)

New measures may not have data available and are indicated as N/A or Not Applicable

PARK & RECREATION

MISSION

Champion lifelong recreation and serve as responsible stewards of the City's parks, trails, and open spaces.

DEPARTMENT GOALS

- Install 911 markers along 50 miles of trails to improve emergency response times
- Minimize the carbon footprint and increase urban habitat in at least 10 parks by reducing the mowing zones
- Increase Dallas Marshal Park Unit engagement with community stakeholders by conducting a minimum of two safety awareness meeting per month
- Increase out of school program enrollment for youth ages five to 12 by five percent

SERVICE DESCRIPTIONS

PARK & RECREATION	
Citywide Athletic Reservations Events services (CAREs)	City Wide Athletics Events and Reservations (CARE) Division is a consolidation of the department's management and oversight for its outdoor sports activities and youth programs, aquatics centers, skating rink, and reservations program. The golf and tennis component provides for the management of six golf courses and five tennis centers offering activities to over 300,000 participants annually and are opened 364 days a year. Aquatics operations maintain nine community pools, eight family aquatic centers, Bahama Beach Waterpark, Bachman Indoor Pool and provides aquatics programming at one Dallas Independent School District indoor pool. The Special Events Division provides reservation services for our athletic fields use, building reservations, park pavilion, outdoor weddings, temporary food and drink permitting and special events reservations.
Leisure Venue Management	Provides financial support and contract management for visitor destinations including the Dallas Arboretum, Texas Discovery Gardens, Cedar Ridge Preserve, Trinity River Audubon Center, Dallas Zoo, MoneyGram Soccer Complex, Fair Park, and Klyde Warren Park.
Park Land Maintained	Provides maintenance, infrastructure improvements, and volunteer coordination for more than 20,678 managed acres at 400 parks, park facilities, trails, athletic fields, and playgrounds.

PARK & RECREATION

Partnerships and Strategic Initiatives	Manages the relationships with all Department partners including capital development and management partners such as the Dallas Zoo, Klyde Warren Park, the Dallas Arboretum, and the Circuit Trail Conservancy. The division also manages and implements various park improvement projects with partners such as Cool School parks with DISD and the Texas Trees Foundation. And the division is responsible for various department initiatives such as performance reporting, comprehensive planning, and revenue generation through sponsorships.
Planning, Design, Construction - EMS and Environ Compliance	Manages the implementation of the Park and Recreation Department's capital program and the management of the environmental compliance program as required by an Environmental Protection Agency Consent Decree.
Recreation Services	Operates 42 recreation centers, including two centers dedicated to senior programming. Provides more than 16,800 programs and serves more than 1,400,000 participants annually.

SERVICE BUDGET

Service	FY 2023-24 Budget	FY 2023-24 Forecast	FY 2024-25 Budget	FY 2025-26 Planned
Citywide Athletic Reservations Events services (CAREs)	16,535,147	19,259,447	17,278,641	17,488,240
Leisure Venue Management	23,165,981	20,468,053	23,127,662	23,641,256
Park Land Maintained	49,894,402	48,238,890	48,023,606	50,513,829
Partnerships and Strategic Initiatives	1,412,507	2,026,344	2,708,300	2,751,666
Planning, Design, Construction - EMS and Environ Compliance	5,812,772	5,661,816	3,613,117	3,647,686
Recreation Services	25,416,125	26,582,383	27,075,826	27,393,648
Expense Total	\$122,236,933	\$122,236,933	\$121,827,152	\$125,436,325

PARK & RECREATION

ANNUAL OPERATING EXPENSE AND REVENUE

The table below provides a summary of the amended budget and forecast for the current year compared to the budget for FY 2024-25 and planned budget for FY 2025-26.

Category	FY 2023-24 Budget	FY 2023-24 Forecast	FY 2024-25 Budget	FY 2025-26 Planned
Personnel Services	54,496,710	54,436,154	58,195,277	60,955,210
Supplies - Materials	15,295,373	19,339,129	14,978,495	15,519,628
Contractual - Other Services	52,214,886	53,352,636	49,935,291	50,294,061
Capital Outlay	4,174,505	2,592,147	3,002,851	3,002,851
Expense Total	\$126,181,475	\$129,720,067	\$126,111,914	\$129,771,750
Reimbursements	(3,944,542)	(7,483,134)	(4,284,762)	(4,335,425)
Department Total	\$122,236,933	\$122,236,933	\$121,827,152	\$125,436,325
Department Revenue Total	\$12,209,773	\$11,519,318	\$11,050,779	\$11,050,779

REIMBURSEMENTS

Reimbursements reflect contributions from various agencies, including federal and state funds, internal service departments, enterprise fund departments, and department support. Department support reflects interdepartmental transfers for the cost of management oversight and administrative support within the department. The table below provides a summary of reimbursements from various sources.

Source of Reimbursement	FY 2024-25 Budget	FY 2025-26 Planned
Storm Drainage Management Reimbursement	(2,400,912)	(2,400,912)
Dallas Water Utilities Reimbursement	(400,000)	(400,000)
Convention Center Reimbursement	(267,415)	(293,547)
Junior Golf Program Reimbursement	(357,319)	(357,319)
Community Development Block Grant Reimbursement	(350,000)	(350,000)
Dallas Police Department Reimbursement	(131,123)	(147,781)
Building Services Reimbursement	(109,561)	(113,035)
Southern Skates Roller Rink Reimbursement	(75,000)	(75,000)
Office of Arts and Culture Reimbursement	(52,717)	(54,297)
Samuel Park Fund Trust Reimbursement	(45,000)	(45,000)
Aviation Reimbursement	(32,523)	(33,499)
Office of Community Care and Empowerment Reimbursement	(32,260)	(33,177)
Library Reimbursement	(30,932)	(31,858)
Reimbursement Total	\$(4,284,762)	\$(4,335,425)

PARK & RECREATION

ADDITIONAL RESOURCES

Additional resources are multi-year funds used to account for and report the proceeds of a specific revenue source that are restricted or committed to expenditures for a specified purpose. The table below lists funds that require additional appropriations in FY 2024-25 and FY 2025-26.

Fund	FY 2024-25 Budget	FY 2025-26 Planned
City Park Maintenance Fund (2133)	702,000	702,000
Fair Park Capital Reserve Fund (9P31)	0	1,574,510
Fair Park Debt Service (2134)	5,604,639	3,670,000
FY 2024-25 Community Development Block Grant (CD24)	738,301	0
FY 2025-26 Community Development Block Grant (CD25)	0	738,301
Golf Improvement Trust (0332)	61,883	3,400,000
Park and Rec Beautification (0641)	475,835	410,000
Park Land Dedication Program (9P32)	200,000	600,000
PKR Program Fund (0395)	0	987,858
Samuell Park Exp. Trust (0330)	647,602	1,000,000
Southern Skates Roller Rink (0327)	444,000	200,000
White Rock Lake Beautification Fund (9P30)	205,355	220,000
Additional Resources Total	\$9,079,615	\$13,502,669

PERSONNEL

Full-Time Equivalent (FTE) is a budget calculation that counts the number of personnel hours funded for the fiscal year. Each FTE equals 2,080 hours (with the exception of DFR uniform FTEs which may equal 2,808 hours depending upon assignment). Not all full-time positions are funded for 100 percent occupancy throughout the fiscal year. FTEs are calculated to consider vacancy and position turnover that may occur. Additionally, multiple part-time and temporary positions may be added together to equal one FTE. The table below represents regular FTEs, overtime FTEs, and City temporary FTEs for the City's operating funds. The table does not include FTEs funded from additional resources such as grant funds.

Category	FY 2023-24 Budget	FY 2023-24 Forecast	FY 2024-25 Budget	FY 2025-26 Planned
Regular Civilian	807.21	702.07	773.09	773.09
Regular Uniform	0.00	0.00	0.00	0.00
Civilian Overtime	8.54	20.92	17.07	17.07
Uniform Overtime	0.00	0.00	0.00	0.00
Temporary Help	0.53	64.16	83.69	83.69
Department Total	816.28	787.15	873.85	873.85

PARK & RECREATION

MAJOR BUDGET ITEMS

The FY 2024-25 budget and FY 2025-26 planned budget include adjustments for costs such as employee/retiree health benefits, civilian employee retirement adjustments, civilian merit pay adjustments, and internal service charges such as information technology, fleet maintenance, fuel, workers' compensation, liability, and property insurance. Vacant positions have been repurposed and reallocated between departments as part of a Citywide Realignment Strategy. These changes are noted as "Realignment Strategy: Transfer". The table below lists funding levels for major budget items for each year of the biennial. The amounts in each column are a positive or negative adjustment from the FY 2023-24 amended budget.

Major Budget Item	FY 2024-25 Positions	FY 2024-25 Budget	FY 2025-26 Positions	FY 2025-26 Planned
Identified operational efficiency for teen program delivery resulting in savings.	0	(400,000)	0	(400,000)
True up seasonal hiring bonus, due to overcoming hiring challenges attributed to an increase in hourly wages.	0	(231,000)	0	(231,000)
Revised operating schedule of all community pools, reducing open days from 5 open days to 3 days per week resulting in savings.	0	(251,000)	0	(251,000)
Implement spot mowing in extreme heat periods during the months of late July and August which will result in fewer mowing cycles per year.	0	(500,000)	0	(500,000)
Optimize efficiencies and reduce Partner Stipends and Management Fees affecting Trinity River Audubon Center, Cedar Ridge Preserve, Dallas Arboretum and Botanical Society, Dallas Zoo, and FC Dallas.	0	(638,466)	0	(638,466)
Increase funding for Operation & Maintenance costs for new parks, trails and recreation developments.	0	1,021,448	0	1,488,248
Add funding for increased maintenance needs at Fair Park Facilities that are maintained by the City.	0	773,000	0	773,000
Increase funding for annual stipend to Fair Park First for the management and operations of Fair Park.	0	400,000	0	400,000

PARK & RECREATION

Major Budget Item	FY 2024-25 Positions	FY 2024-25 Budget	FY 2025-26 Positions	FY 2025-26 Planned
Increase funding for annual stipend to ALW Entertainment for the annual Grambling State University vs Prairie View A&M University game held at the Cotton Bowl Stadium.	0	350,000	0	350,000
Rightsize organization by eliminating one Parks Maintenance I position and two Senior Irrigation Technician positions that have been vacant for more than 12 months (1.56 FTEs).	(3)	(85,248)	(3)	(85,248)
Major Budget Items Total	(3)	\$438,734	(3)	\$905,534

EXPENSE DETAIL

	FY 2023-24 Budget	FY 2023-24 Forecast	FY 2024-25 Budget	FY 2025-26 Planned
1101 - Salary - Non-Uniform	44,467,328	36,061,814	40,801,600	42,150,580
1106 - Merits	13,659	13,659	0	0
1111 - Cell Phone Stipend	36,655	36,655	36,655	36,655
1113 - One-time Pay - Non-Uniform	0	166,300	0	0
1117 - Vacancy Savings - Salary	(4,056,880)	0	(3,182,591)	(3,182,591)
1118 - Vacancy Savings - Pension	(564,337)	0	(447,084)	(447,084)
1119 - Vacancy Savings (Medicare)	(52,166)	0	(46,050)	(46,050)
1120 - Wellness Incentive (Uniform and Non-Uniform)	359,250	359,250	387,325	387,325
1201 - Overtime - Non-Uniform	428,689	1,177,978	912,035	912,035
1203 - Service Incentive Pay	167,599	167,599	80,400	80,400
1208 - Sick Leave Term Pay - Civilian	0	130,219	0	0
1210 - Vacation Term Pay - Non-Uniform	0	203,564	0	0
1212 - Termination Payment -Attendance Incentive Leave - Non-Uniform	0	9,159	0	0

PARK & RECREATION

	FY 2023-24 Budget	FY 2023-24 Forecast	FY 2024-25 Budget	FY 2025-26 Planned
1251 - Off-road Vehicle Use	0	155	0	0
1301 - Pension - Non-Uniform	5,662,437	4,533,763	6,060,439	6,255,462
1303 - Life Insurance	50,164	50,164	55,775	57,324
1304 - Health Insurance	6,538,702	6,538,702	7,356,076	7,761,993
1306 - ER Medicare	639,283	638,955	679,012	698,573
1308 - Mandatory Deferred Comp	26,023	29,236	26,023	26,023
1314 - Worker's Compensation	753,312	753,312	854,240	856,592
1324 - Actuarially Determined Contribution Pensions-Non-Uniform	0	0	161,254	947,805
1406 - Admin Leave - Non-Uniform	0	10,559	0	0
1453 - Continuance Pay - Non-Uniform	0	17,973	0	0
1511 - Temporary Help - Regular	26,992	3,531,195	4,460,168	4,460,168
1512 - Temporary Help - Overtime	0	5,943	0	0
Personnel Services	\$54,496,710	\$54,436,154	\$58,195,277	\$60,955,210
2110 - Office Supplies	119,100	62,287	85,259	85,259
2111 - Office Supplies Chargeback	7,886	62,242	7,786	7,786
2120 - Min App Inst Tools - Uten	249,460	313,694	242,345	242,345
2130 - Copy McH Supplies	955	955	955	955
2140 - Light - Power	3,151,494	3,151,853	3,194,332	3,332,230
2160 - Fuel Supplies	84,574	370,679	84,574	84,574
2170 - Water - Sewer	2,828,188	6,746,050	2,826,575	2,832,140
2181 - Fuel - Lube For Vehicle	824,486	824,486	886,430	886,430
2183 - Fuel - Lube	12,662	12,840	10,662	10,662
2185 - Tires - Tubes	27,003	42,479	23,003	23,003
2190 - Mechanical Supplies	3,590	7,601	3,590	3,590
2200 - Chemical Medical Surgical	277,448	276,212	248,858	257,086
2220 - Laundry - Cleaning Suppl	205,720	261,939	268,478	268,771
2230 - Personal Protective Equipment- Gear	0	2,000	0	0
2231 - Clothing	245,457	246,529	230,305	230,625
2232 - Food Supplies	283,944	246,922	308,344	308,344
2251 - Stamp Postage Fund Level	0	66	0	0
2252 - Meter Postage Fund Level	8,356	8,356	8,306	8,306
2261 - Educational - Recr Suppl	897,513	765,837	895,935	896,935
2262 - Botanical - Agric Suppl	1,271,636	1,125,479	1,377,050	1,427,571
2270 - Printing Supplies	5,000	5,000	5,000	5,000
2280 - Other Supplies	775,207	571,239	674,030	674,253
2290 - Event Supplies-Ceremony Event Supplies	71,401	73,136	71,401	71,401
2310 - Building Materials	95,790	96,417	102,690	102,690
2320 - Filtration Plants	5,000	5,000	0	0
2420 - Other Structures	732,621	570,750	914,914	936,869
2590 - Other Improvements	952,032	1,358,771	941,135	993,880

PARK & RECREATION

	FY 2023-24 Budget	FY 2023-24 Forecast	FY 2024-25 Budget	FY 2025-26 Planned
2710 - Furniture - Fixtures	491,951	927,109	249,750	349,750
2720 - Machine Tools	312,309	486,783	304,124	304,124
2730 - Major Apparatus	700,750	189,750	30,000	30,000
2731 - Data Processing Equipment	341,735	313,446	341,735	341,735
2735 - Software Purchase -\$1000	35,599	35,599	35,599	35,599
2770 - Audiovisual Equipment	31,064	31,064	31,624	31,624
2780 - Photography - Film Equipment	3,300	3,300	3,300	3,300
2790 - Protective Equipment	28,645	28,645	34,920	34,920
2890 - Miscellaneous Equipment	213,497	114,614	535,486	697,871
Supplies - Materials	\$15,295,373	\$19,339,129	\$14,978,495	\$15,519,628
3020 - Food - Laundry Service	98,857	107,857	99,117	99,117
3030 - Printing - Photo Services	93,988	44,517	93,838	93,838
3050 - Communications	794,197	794,633	1,131,089	1,152,492
3051 - Telephone Equipment Charges	1,000	4,241	1,000	1,000
3053 - Data Circuit Billing	1,794,525	1,794,712	1,512,635	1,519,769
3060 - Equipment Rental [Outside City]	169,126	605,546	166,626	166,626
3063 - Field Trips-Child-Senior Activities	704,300	411,582	704,300	704,300
3064 - Contract Instructor Fee	1,101,955	630,452	1,196,498	1,196,498
3065 - Sport Officiating Service	264,000	264,000	264,000	264,000
3068 - Security Monitoring Services	450,785	560,652	548,035	548,035
3070 - Professional Services	1,298,211	1,298,211	1,298,211	1,298,211
3072 - Contractor Service Fees	21,226,952	21,226,952	21,418,692	21,524,670
3074 - Music License Fees	6,500	6,500	6,500	6,500
3080 - Cable Tv Services	17,500	17,500	17,150	17,150
3090 - City Forces	1,799,581	1,799,581	2,263,811	2,263,811
3091 - Custodial Services	62,622	235,597	55,723	55,723
3092 - Security Services	1,131,389	1,131,389	1,206,309	1,211,309
3098 - Day Labor	20,064	20,064	20,064	20,064
3099 - Misc Special Services	1,117,944	1,117,945	948,775	950,025
3109 - Encampment Cleanup	106,765	106,765	51,500	51,500
3110 - Equip Repairs and Maintenance	293,351	195,957	95,056	95,056
3130 - Copy Machine Rent-Lease-Maint	134,946	134,946	159,919	159,919
3150 - Copy Center Charges	6,046	6,046	6,046	6,046
3201 - Stores Overhead Charges	1,260	1,260	1,260	1,260
3210 - Building Repairs and Maint	6,920,787	7,459,805	7,129,987	7,131,987
3310 - Insurance	2,006,991	2,006,991	2,122,157	2,233,038
3313 - Liability Premiums	145,215	145,215	120,630	120,574
3320 - Advertising	456,903	376,903	468,903	468,903
3330 - Rents [Lease]	34,734	34,734	34,734	34,734
3340 - Membership Dues	0	4,053	0	0
3341 - Subscriptions-Serials	500	500	500	500
3361 - Professional Development	266,368	266,368	98,258	98,258
3363 - Reimb-Vehicle Use,Parking	53,376	53,376	53,376	53,376

PARK & RECREATION

	FY 2023-24 Budget	FY 2023-24 Forecast	FY 2024-25 Budget	FY 2025-26 Planned
3364 - Personnel Development	80,820	58,547	54,898	54,898
3410 - Equip - Automotive Rental	1,123,523	1,123,523	1,320,796	1,320,796
3411 - Wreck Handle Charge (fleet)	242,068	242,068	110,441	110,441
3412 - Fuel And Lube	20,927	20,927	20,927	20,927
3413 - Motor Pool Vehicle Charges	0	0	63,291	63,291
3415 - Entertainment Rental - Service	97,750	97,750	97,750	97,750
3416 - GIS Services	52,846	52,846	66,239	66,239
3420 - Commun Equip Rental	130,309	130,309	123,217	133,042
3429 - Mobile Phone Services	8,758	156,023	9,088	9,088
3430 - Data Services	571,829	571,829	492,433	497,883
3434 - Programming	3,889,263	3,889,263	4,048,347	4,138,252
3437 - Continual Software License Fee	78,340	78,340	1,450	1,450
3438 - Software Maintenance Fee	31,350	31,350	31,350	31,350
3460 - Disposal Services	93,008	174,306	87,008	87,008
3518 - Credit Card Charges	57,513	57,513	57,513	57,513
3599 - Misc. Other Charges	27,697	27,697	27,697	27,697
3690 - Miscellaneous Transfers	2,500,000	2,500,000	0	0
3994 - Outside Temps-Staffing	628,147	1,275,498	28,147	28,147
Contractual - Other Services	\$52,214,886	\$53,352,636	\$49,935,291	\$50,294,061
4111 - Engineering Design	320,228	320,228	623,000	623,000
4343 - Bldgs-Othr Gen Adm Facilt	0	23,944	0	0
4599 - Improvements non-Building	1,780,172	330,384	975,000	975,000
4720 - Mach Tools Implem Major	792,320	792,320	930,328	930,328
4735 - Computer Software Licenses	210,838	210,838	2,500	2,500
4740 - Motor Vehicles Cap	40,653	68,197	18,182	18,182
4742 - Trucks	946,351	762,292	369,897	369,897
4890 - Misc Equipment Capital	83,944	83,944	83,944	83,944
Capital Outlay	\$4,174,505	\$2,592,147	\$3,002,851	\$3,002,851
5011 - Reimb Fr Othr Organizaton	(1,393,630)	(4,932,222)	(1,883,850)	(1,934,513)
5012 - Reimbursements-Stormwater	(2,550,912)	(2,550,912)	(2,400,912)	(2,400,912)
Reimbursements	(\$3,944,542)	(\$7,483,134)	(\$4,284,762)	(\$4,335,425)
Total Expense	\$122,236,933	\$122,236,933	\$121,827,152	\$125,436,325

PERFORMANCE MEASURES

Park & Recreation

Measure	FY 2023-24 Budget	FY 2023-24 Forecast	FY 2024-25 Budget	FY 2025-26 Planned
Average monthly operating expenditures per acre of land managed or maintained	\$1,651.00	\$301.57	\$298.69	\$303.49
Average number of recreation programming hours per week (youth, adults, seniors, and athletic leagues)	2,300	3,854	4,585	4,859
Dollar value of volunteer hours for park system	\$4.02 M	\$3.98 M	\$7.12 M	\$7.29 M
Number of daily visits to partnership programs/facilities including the Arboretum, Cedar Ridge Preserve, Zoo, and Audubon Center	4.05 M	1.92 M	2.55 M	2.61 M
Percentage decrease in park-related incidents/calls to DPD (New)	N/A	N/A	10.0%	10.0%
Percentage increase in youth athletic activities registration	10.0%	44.4%	25.0%	25.0%
Percentage of planned park visits completed by Park Rangers (1,900 visits per month)	95.0%	111.4%	95.0%	95.0%
Percentage of residents within half mile of a park	73.0%	74.0%	75.0%	75.0%
*Percentage increase in active/fitness programs in target areas	5.0%	(3.8)%	5.0%	5.0%

Equity-focused measure that aligns to the City's Racial Equity Plan (REP) are indicated by an asterisk*

Measures new for FY 2024-25 are indicated as (New)

New measures may not have data available and are indicated as N/A or Not Applicable