

Memorandum



CITY OF DALLAS

DATE January 23, 2026

TO Honorable Mayor and Members of the City Council

SUBJECT **Budget Accountability Report – November 2025**

Please find attached the November Budget Accountability Report (BAR) based on information through November 30, 2025. You may view all published reports on the [Financial Transparency website](#). The monthly BAR provides a financial forecast for all operating funds, updates on General Obligation Bond spending, updates on Federal and State grant spending, economic indicators, and updates for highlighted budget initiatives.

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



Jack Ireland
Chief Financial Officer

Attachment

c: Kimberly Bizzor Tolbert, City Manager
Tammy Palomino, City Attorney
Mark Swann, City Auditor
Billieae Johnson, City Secretary
Preston Robinson, Administrative Judge
Baron Eliason, Inspector General (I)
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
Ahmad Goree, Chief of Staff to the City Manager
Directors and Assistant Directors

FY 2025-26



Budget Accountability Report

As of November 30, 2025



**Budget & Management
Services**

1500 Marilla Street, 4FN
214-670-3659

EXECUTIVE SUMMARY

Financial Forecast Report

Operating Fund	Year-End Forecast vs. Budget	
	Revenues	Expenses
General Fund	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Aviation	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Convention and Event Services	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Municipal Radio	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Planning and Development	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Sanitation Services	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Storm Drainage Management	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Dallas Water Utilities	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Bond and Construction Management	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Equipment and Fleet Management	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Express Business Center	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Information Technology	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Radio Services	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
9-1-1 System Operations	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Debt Service	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Fair Park	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Transportation Regulation	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

☒ YE forecast within 5% of budget

FINANCIAL FORECAST REPORT

The Financial Forecast Report (FFR) provides a summary of financial activity through November 30, 2025 for the General Fund and other annual operating funds of the City. The Adopted Budget column reflects the budget adopted by City Council on September 17, 2025, effective October 1, 2025 through September 30, 2026. The Amended Budget column reflects City Council-approved transfers between funds and programs, department-initiated transfers between expense objects, approved use of contingency, and other amendments supported by revenue or fund balance.

Year-to-date (YTD) actual amounts represent revenue or expenses/encumbrances that have occurred through the end of the most recent accounting period. Departments provide the year-end (YE) forecast, which projects anticipated revenues and expenditures as of September 30, 2026. The variance is the difference between the FY 2025-26 amended budget and the YE forecast. Variance notes are provided when the YE forecast is +/- five percent of the amended budget and/or if YE expenditures are forecast to exceed the amended budget.

General Fund Overview

The General Fund overview provides a summary of financial activity through November 30, 2025.

	FY 2025-26 Adopted Budget	FY 2025-26 Amended Budget	YTD Actuals & Encumbrances	YE Forecast	Variance
Beginning Fund Balance	\$338,043,273	\$338,043,273		\$338,043,273	\$0
Revenues	1,963,072,642	1,963,072,642	176,771,790	1,963,992,643	920,001
Expenditures	1,963,072,642	1,963,072,642	291,827,367	1,970,535,624	7,462,982
Ending Fund Balance	\$338,043,273	\$338,043,273		\$327,500,292	(\$10,542,981)

Fund Balance. As of November 30, 2025, the beginning fund balance for the adopted and amended budgets and YE forecast reflects the FY 2024-25 unaudited unassigned ending fund balance as projected during budget development (July 2025). The ending fund balance for the adopted and amended budget does not reflect changes in encumbrances or other balance sheet accounts. We anticipate updates to the beginning fund balance after the FY 2024-25 audited statements become available in April 2026.

Revenues. Through November 30, 2025, General Fund revenues are projected to be \$920,000 over budget due to increased emergency services reimbursement from the State Fair of Texas and Dallas Fire-Rescue inspection fees.

Expenditures. Through November 30, 2025, General Fund expenditures are projected to be \$7,463,000 over budget due to increased expenses associated with uniform personnel.

FY 2025-26 Financial Forecast Report

GENERAL FUND REVENUES

Revenue Category		FY 2025-26 Adopted Budget	FY 2025-26 Amended Budget	YTD Actuals	YE Forecast	Variance
1	Property Tax	\$1,127,415,449	\$1,127,415,449	\$61,412,915	\$1,127,415,449	\$0
2	Sales Tax	474,300,480	474,300,480	73,104,782	474,300,480	0
3	Franchise & Other	131,021,590	131,021,590	24,572,637	131,021,590	0
4	Charges for Service	114,488,328	114,488,328	11,411,424	115,325,531	837,203
5	Fines & Forfeitures	19,394,949	19,394,949	2,766,383	19,394,949	0
6	Operating Transfers In	25,473,411	25,473,411	0	25,473,411	0
7	Intergovernmental	23,077,862	23,077,862	304,838	23,077,862	0
8	Miscellaneous	4,788,843	4,788,843	694,333	4,759,701	(29,142)
9	Licenses & Permits	15,111,730	15,111,730	1,521,810	15,223,670	111,940
10	Interest	28,000,000	28,000,000	982,668	28,000,000	0
Total Revenue		\$1,963,072,642	\$1,963,072,642	\$176,771,790	\$1,963,992,643	\$920,001

VARIANCE NOTES

General Fund revenue variance notes are provided below for revenue categories with YE forecast variances of +/- five percent and revenue with an amended budget.

FY 2025-26 Financial Forecast Report

GENERAL FUND EXPENDITURES

	Expenditure Category	FY 2025-26 Adopted Budget	FY 2025-26 Amended Budget	YTD Actuals & Encumbrances	YE Forecast	Variance
	Civilian Pay	\$302,536,630	\$306,884,577	\$44,282,786	\$306,717,415	(\$167,162)
	Civilian Overtime	10,864,470	10,864,470	2,201,368	10,341,398	(523,072)
	Civilian Pension	51,141,723	51,229,697	7,508,812	51,369,109	139,412
	Uniform Pay	635,380,731	631,922,487	82,220,432	633,379,680	1,457,193
	Uniform Overtime	67,415,923	67,415,923	12,159,273	70,417,842	3,001,919
	Uniform Pension	230,873,553	230,643,234	15,688,784	230,643,234	0
	Health Benefits	104,890,796	105,000,110	15,159,140	105,001,170	1,060
	Workers Comp	14,897,761	14,897,761	14,897,761	14,897,761	0
	Other Personnel Services	15,584,938	15,543,367	2,016,343	15,634,811	91,444
1	Personnel Services	\$1,433,586,525	\$1,434,401,626	\$196,134,699	\$1,438,402,420	\$4,000,794
2	Supplies-Materials	98,616,519	96,504,853	15,601,728	96,102,762	(402,091)
3	Contractual-Other Services	536,740,200	537,559,771	79,410,209	539,618,286	2,058,515
4	Capital Outlay	13,626,605	13,938,037	993,610	14,076,529	138,492
5	Reimbursements	(119,497,207)	(119,331,645)	(312,879)	(118,664,372)	667,273
	Total Expenditures	\$1,963,072,642	\$1,963,072,642	\$291,827,367	\$1,969,535,624	\$6,462,982

VARIANCE NOTES

General Fund expenditure variance notes are provided below for expenditure categories with YE forecast variances of +/- five percent. The Amended Budget column reflects department-initiated transfers between expense objects.

1. Personnel Services

Personnel Services are projected to be \$4,001,000 over budget due to uniform personnel expenses associated with Dallas Fire-Rescue.



FY 2025-26 Financial Forecast Report

GENERAL FUND EXPENDITURES

#	Expenditure by Department	FY 2025-26 Adopted Budget	FY 2025-26 Amended Budget	YTD Actuals & Encumbrances	YE Forecast	Variance
1	Budget & Management Services	\$4,543,953	\$4,543,953	\$625,845	\$4,543,953	\$0
2	City Attorney's Office	23,056,648	23,056,648	3,234,715	23,056,648	0
3	City Auditor's Office	3,449,793	3,449,793	522,732	3,449,793	0
4	City Controller's Office	8,971,529	8,971,529	1,661,062	8,971,529	0
5	Independent Audit	793,000	793,000	0	793,000	0
6	City Manager's Office	3,095,190	3,095,190	404,543	3,095,190	0
7*	City Secretary's Office	3,739,411	3,739,411	869,685	3,739,411	0
8*	Elections	160,090	160,090	126,603	160,090	0
9	Civil Service	2,978,535	2,978,535	383,729	2,978,535	0
10	Code Compliance	42,971,909	42,971,909	6,836,378	42,971,909	0
11	Dallas Animal Services	21,835,915	21,835,915	6,384,014	21,835,915	0
12	Dallas Fire-Rescue	453,418,515	453,418,515	63,501,583	460,044,879	6,626,364
13	Dallas Police Department	758,373,419	758,373,419	101,531,635	758,373,419	0
14	Data Analytics & Business Intelligence	5,572,379	5,572,379	876,123	5,572,379	0
15	Facilities & Real Estate Management	36,082,537	36,082,537	7,140,729	36,082,537	0
16*	Human Resources	8,842,468	8,842,468	1,437,828	8,842,468	0
17*	Judiciary	6,639,908	6,639,908	924,584	6,639,908	0
18	Library	43,459,765	43,459,765	6,539,252	43,446,754	(13,011)
	Management Services					
19	Communications and Customer Experience/311	9,228,550	9,228,550	1,830,119	10,104,832	876,282
20	Office of Community Police Oversight	672,350	672,350	116,044	728,073	55,723
21	Office of Emergency Management and Crisis Response	8,959,392	8,959,392	1,097,924	8,959,392	0
22	Office of Environmental Quality & Sustainability	5,592,298	5,592,298	932,443	5,526,265	(66,033)
23	Office of Government Affairs	994,426	994,426	126,918	994,426	0
24	Mayor & Council	7,840,173	7,840,173	1,083,223	7,739,268	(100,905)
25*	Municipal Court & Detention Services	34,280,334	34,280,334	4,810,114	34,280,334	0
26	Jail Contract	8,578,250	8,578,250	1,450,980	8,578,250	0
27	Non-Departmental	128,078,711	128,078,711	13,305,480	128,078,711	0
28	Office of Arts & Culture	16,233,646	16,233,646	4,576,664	16,233,646	0
29	Office of Economic Development	3,789,105	3,789,105	802,389	3,789,105	0
30	Office of Housing & Community Empowerment	22,248,347	22,248,347	2,608,244	22,248,347	0
31*	Office of the Inspector General	1,585,222	1,585,222	155,618	1,585,222	0
32	Park & Recreation	117,311,098	117,311,098	22,383,786	117,311,098	0
33	Planning & Development	6,617,691	6,617,691	976,117	6,617,691	0
34*	Procurement Services	3,560,641	3,560,641	497,608	3,560,641	0
35	Transportation & Public Works	157,176,749	157,176,749	31,932,838	157,176,749	0
	Total Departments	\$1,960,731,947	\$1,960,731,947	\$291,827,367	\$1,968,194,929	\$7,462,982
36	Liability/Claims Fund Transfer	1,340,695	1,340,695	0	1,340,695	0
37	Salary & Benefit Stabilization	1,000,000	1,000,000	0	1,000,000	0
	Total Expenditures	\$1,963,072,642	\$1,963,072,642	\$291,827,367	\$1,970,535,624	\$7,462,982

*BMS did not receive a department update for the reporting month. Forecast was prepared by BMS staff.



VARIANCE NOTES

General Fund variance notes are provided below for departments with YE forecast variances of +/- five percent, amended budgets, or YE forecasts projected to exceed budget.

13. Dallas Fire-Rescue

DFD is projected to be \$6,626,000 over budget due to uniform overtime expenses related to unscheduled leave and mandatory overtime and a uniform headcount that is 34 positions above budget due to decreased attrition and increased academy pass rates.

21. Communications & Customer Experience/311

CCX is projected to be \$876,000 over budget due to a lower vacancy rate than budgeted.

22. Office of Community Police Oversight

OPO is projected to be \$56,000 over budget due to a lower vacancy rate than budgeted.

FY 2025-26 Financial Forecast Report

ENTERPRISE FUNDS

Department	FY 2025-26 Adopted Budget	FY 2025-26 Amended Budget	YTD Actuals & Encumbrances	YE Forecast	Variance
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1 AVIATION

Beginning Fund Balance	\$149,717,541	\$149,717,541		\$149,717,541	\$0
Total Revenues	208,704,381	208,704,381	33,034,888	208,704,381	0
Total Expenditures	208,704,381	208,704,381	31,551,667	208,704,381	0
Ending Fund Balance	\$149,717,541	\$149,717,541		\$149,717,541	\$0

2 CONVENTION & EVENT SERVICES

Beginning Fund Balance	\$78,328,102	\$78,328,102		\$78,328,102	\$0
Total Revenues	131,535,243	131,535,243	9,600,452	131,535,243	0
Total Expenditures	131,535,243	131,535,243	9,029,294	131,535,243	0
Ending Fund Balance	\$78,328,102	\$78,328,102		\$78,328,102	\$0

3 MUNICIPAL RADIO

Beginning Fund Balance	\$238,560	\$238,560		\$238,560	\$0
Total Revenues	473,114	473,114	108,431	473,114	0
Total Expenditures	473,114	473,114	228,544	473,114	0
Ending Fund Balance	\$238,560	\$238,560		\$238,560	\$0

4 PLANNING & DEVELOPMENT

Beginning Fund Balance	\$7,732,342	\$7,732,342		\$7,732,342	\$0
Total Revenues	52,482,137	52,482,137	11,892,685	52,482,137	0
Total Expenditures	52,482,137	52,482,137	6,552,651	52,482,137	0
Ending Fund Balance	\$7,732,342	\$7,732,342		\$7,732,342	\$0

5 SANITATION SERVICES

Beginning Fund Balance	\$37,608,401	\$37,608,401		\$37,608,401	\$0
Total Revenues	165,548,703	165,548,703	31,207,074	170,286,263	4,737,560
Total Expenditures	165,548,703	165,548,703	33,222,312	165,548,703	0
Ending Fund Balance	\$37,608,401	\$37,608,401		\$42,345,961	\$4,737,560

6 STORM DRAINAGE MANAGEMENT—DALLAS WATER UTILITIES

Beginning Fund Balance	\$13,586,533	\$13,586,533		\$13,586,533	\$0
Total Revenues	90,573,980	90,573,980	14,445,814	90,573,980	0
Total Expenditures	90,573,980	90,573,980	10,151,991	90,573,980	0
Ending Fund Balance	\$13,586,533	\$13,586,533		\$13,586,533	\$0

7 WATER UTILITIES

Beginning Fund Balance	\$151,039,992	\$151,039,992		\$151,039,992	\$0
Total Revenues	880,895,629	880,895,629	149,373,705	880,895,629	0
Total Expenditures	880,895,629	880,895,629	111,951,393	880,895,629	0
Ending Fund Balance	\$151,039,992	\$151,039,992	\$37,422,312	\$151,039,992	\$0



FY 2025-26 Financial Forecast Report

INTERNAL SERVICE FUNDS

Department	FY 2025-26 Adopted Budget	FY 2025-26 Amended Budget	YTD Actuals & Encumbrances	YE Forecast	Variance
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8 BOND & CONSTRUCTION MANAGEMENT

Beginning Fund Balance	\$0	\$0	\$0	\$0	\$0
Total Revenues	25,726,102	25,726,102	35,625	25,547,725	(178,377)
Total Expenditures	25,726,102	25,726,102	3,011,911	25,547,725	(178,377)
Ending Fund Balance	\$0	\$0		\$0	\$0

9 EQUIPMENT & FLEET MANAGEMENT

Beginning Fund Balance	\$3,929,271	\$3,929,271		\$3,929,271	\$0
Total Revenues	74,603,075	74,603,075	499,146	74,603,075	0
Total Expenditures	74,603,075	74,603,075	8,357,851	74,603,075	0
Ending Fund Balance	\$3,929,271	\$3,929,271		\$3,929,271	\$0

10 EXPRESS BUSINESS CENTER

Beginning Fund Balance	\$7,677,204	\$7,677,204		\$7,677,204	\$0
Total Revenues	2,433,550	2,433,550	352,771	2,472,914	39,364
Total Expenditures	2,318,930	2,318,930	472,973	2,318,930	0
Ending Fund Balance	\$7,791,824	\$7,791,824		\$7,831,188	\$39,364

11 INFORMATION TECHNOLOGY

Beginning Fund Balance	\$23,674,620	\$23,674,620		\$23,674,620	\$0
Total Revenues	137,249,042	137,249,042	20,835,425	137,249,042	0
Total Expenditures	148,450,537	148,450,537	59,832,233	148,450,537	0
Ending Fund Balance	\$12,473,125	\$12,473,125		\$12,473,125	\$0

12 RADIO SERVICES

Beginning Fund Balance	\$15,250,155	\$15,250,155		\$15,250,155	\$0
Total Revenues	17,039,945	17,039,945	2,407,195	17,186,825	146,880
Total Expenditures	20,259,125	20,259,125	1,115,626	20,259,125	0
Ending Fund Balance	\$12,030,975	\$12,030,975		\$12,177,855	\$146,880

FY 2025-26 Financial Forecast Report

OTHER FUNDS

Department	FY 2025-26 Adopted Budget	FY 2025-25 Amended Budget	YTD Actuals & Encumbrances	YE Forecast	Variance
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13 9-1-1 SYSTEM OPERATIONS

Beginning Fund Balance	\$18,922,432	\$18,922,432		\$18,922,432	\$0
Total Revenues	16,083,072	16,083,072	1,824,116	16,130,366	47,294
Total Expenditures	18,258,139	18,258,139	6,442,484	18,258,139	0
Ending Fund Balance	\$16,747,365	\$16,747,365		\$16,794,659	\$47,294

14 DEBT SERVICE

Beginning Fund Balance	\$126,407,728	\$126,407,728		\$126,407,728	\$0
Total Revenues	\$477,371,642	\$477,371,642	23,575,566	477,371,642	0
Total Expenditures	\$491,015,332	\$491,015,332	0	491,015,332	0
Ending Fund Balance	\$112,764,038	\$112,764,038		\$112,764,038	\$0

15 EMPLOYEE BENEFITS

City Contributions	\$146,104,603	\$146,104,603	\$22,351,216	\$146,104,603	\$0
Employee Contributions	64,662,027	64,662,027	9,314,129	64,441,337	(220,690)
Retiree	22,463,376	22,463,376	(469)	22,164,858	(298,518)
Other	0	0	351,001	351,001	351,001
Total Revenues	\$233,230,006	\$233,230,006	\$32,015,878	\$233,061,799	(\$168,207)
Total Expenditures	\$232,177,512	\$232,177,512	\$0	\$232,177,512	\$0

Note: FY 2025-26 YE forecast reflects claim expenses expected to occur in the fiscal year. Fund balance (not included) reflects incurred but not reported (IBNR) claims.

16 RISK MANAGEMENT

Worker's Compensation	\$20,020,259	\$20,020,259	\$19,589,433	\$20,020,259	\$0
Third Party Liability	7,633,670	7,633,670	5,624,300	7,633,670	0
Purchased Insurance	22,885,030	22,885,030	0	22,885,030	0
Interest and Other	0	0	154,148	154,148	154,148
Total Revenues	\$50,538,959	\$50,538,959	\$25,367,880	\$50,693,107	\$154,148
Total Expenditures	\$65,439,828	\$65,439,828	\$13,362,811	\$65,439,828	\$0

Note: FY 2025-26 YE forecast reflects claim expenses expected to occur in the fiscal year. Fund balance (not included) reflects the total current liability for Risk Management (worker's compensation/liability/property insurance).

17 TRANSPORTATION REGULATION

Beginning Fund Balance	\$538,277	\$538,277		\$538,277	\$0
Total Revenues	729,332	729,332	104,420	729,332	0
Total Expenditures	729,332	729,332	108,484	729,332	0
Ending Fund Balance	\$538,277	\$538,277		\$538,277	\$0

18 FAIR PARK

Beginning Fund Balance	\$4,000,000	\$4,000,000		\$4,000,000	\$0
Total Revenues	18,825,809	18,825,809	181,861	18,825,809	0
Total Expenditures	18,825,809	18,825,809	800,858	18,825,809	0
Ending Fund Balance	\$4,000,000	\$4,000,000		\$4,000,000	\$0



VARIANCE NOTES

The Enterprise, Internal Service, and Other Funds summaries include the beginning fund balance with the YE revenue and expenditure forecasts. As of November 30, 2025, the beginning fund balance for the adopted and amended budgets and YE forecast represents the FY 2024-25 audited unassigned ending fund balance and includes FY 2024-25 YE savings. Variance notes are provided below for funds with a YE forecast variance of +/- five percent, YE forecast projected to exceed budget, or projected use of fund balance.

5. Sanitation Services

SAN revenues are projected to be \$4,738,000 over budget, driven mainly by higher-than-expected landfill activity.

10. Express Business Center

EBC revenues are projected to be \$39,000 over budget due to interest earnings.

12. Radio Services

Radio Services revenues are projected to be \$147,000 over budget due to interest earnings.

13. 9-1-1 System Operations

9-1-1 System Operations revenues are projected to be \$47,000 over budget due to interest earnings.

FY 2025-26 Financial Forecast Report

GENERAL OBLIGATION BONDS**2024 Bond Program**

Proposition		Authorized by Voters	ITD Appropriations	ITD Expenditures	Current Encumbered	Unencumbered
A	Street and Transportation	\$521,200,000	\$211,782,737	\$40,611,778	\$3,881,493	\$167,289,466
B	Park and Recreation Facilities	345,270,000	138,469,306	19,884,376	3,103,596	115,481,333
C	Flood Protection and Storm Drainage	52,100,000	12,560,681	90,354	1,351,177	11,119,150
D	Library Facilities	43,530,000	11,234,879	544,216	42,916	10,647,746
E	Cultural and Performing Arts Facilities	75,200,000	22,693,194	302,633	443,051	21,947,509
F	Public Safety Facilities	90,000,000	58,407,900	432,174	1,198,550	56,777,176
G	Economic Development	72,300,000	12,621,922	0	4,994,816	7,627,106
H	Housing and Neighborhood Infrastructure	26,400,000	10,560,000	2,000,000	0	8,560,000
I	Homeless Assistance Facilities	19,000,000	19,000,000	38,631	139,963	18,821,406
J	Information Technology Facilities	5,000,000	5,000,000	0	0	5,000,000
Total		\$1,250,000,000	\$502,330,619	\$63,904,162	\$15,155,562	\$423,270,892

2017 Bond Program

Proposition		Authorized by Voters	ITD Appropriations	ITD Expenditures	Current Encumbered	Unencumbered
A	Street and Transportation	\$533,981,000	\$547,404,018	\$441,566,018	\$49,824,035	\$56,013,965
B	Park and Recreation Facilities	261,807,000	255,807,000	200,879,563	14,906,392	40,021,044
C	Fair Park	50,000,000	50,000,000	46,814,960	973,542	2,211,497
D	Flood Protection and Storm Drainage	48,750,000	48,750,000	32,375,155	6,160,565	10,214,280
E	Library Facilities	15,589,000	15,791,584	14,972,569	0	819,015
F	Cultural and Performing Arts Facilities	14,235,000	14,413,626	13,256,597	462,519	694,511
G	Public Safety Facilities	32,081,000	32,473,023	27,966,330	23,148	4,483,544
H	City Facilities	18,157,000	19,251,894	4,829,560	208,062	14,214,272
I	Economic Development	55,400,000	55,400,000	28,910,031	4,209,893	22,280,076
J	Homeless Assistance Facilities	20,000,000	20,000,000	17,497,039	2,502,961	0
Total		\$1,050,000,000	\$1,059,291,145	\$829,067,822	\$79,271,117	\$150,952,204

*Inception-to-date appropriations were reduced by \$6,000,000 because the Midtown Project required matching funds, which were not secured by the time the City Council scheduled the 2024 bond program election.



FY 2025-26 Financial Forecast Report

GENERAL OBLIGATION BONDS**2012 Bond Program**

Proposition		Authorized by Voters	ITD Appropriations	ITD Expenditures	Current Encumbered	Unencumbered
1	Street and Transportation Improvements	\$260,625,000	\$266,938,887	\$262,126,164	\$948,002	\$3,864,721
2	Flood Protection and Storm Drainage Facilities	326,375,000	326,375,000	268,093,175	46,250,799	12,031,027
3	Economic Development	55,000,000	55,000,000	40,810,858	2,933,108	11,256,034
Total		\$642,000,000	\$648,313,887	\$571,030,197	\$50,131,909	\$27,151,782

2006 Bond Program

Proposition		Authorized by Voters	ITD Appropriations	ITD Expenditures	Current Encumbered	Unencumbered
1	Street and Transportation Improvements	\$390,420,000	\$406,490,554	\$395,350,727	\$7,687,816	\$3,452,010
2	Flood Protection and Storm Drainage Facilities	334,315,000	342,757,166	317,737,759	8,396,882	16,622,525
3	Park and Recreation Facilities	343,230,000	353,343,060	351,556,062	1,307,831	479,167
4	Library Facilities	46,200,000	52,148,600	47,760,391	372	4,387,837
5	Cultural Arts Facilities	60,855,000	63,821,447	63,401,924	0	419,523
6	City Hall, City Service and Maintenance Facilities	34,750,000	36,216,478	33,863,974	2,288	2,350,215
7	Land Acquisition Under Land Bank Program	1,500,000	1,500,000	1,474,169	0	25,831
8	Economic Development	41,495,000	45,060,053	44,410,045	0	650,008
9	Farmers Market Improvements	6,635,000	6,933,754	6,584,013	0	349,741
10	Land Acquisition in the Cadillac Heights Area	22,550,000	22,727,451	11,900,886	12,055	10,814,510
11	Court Facilities	7,945,000	8,146,606	7,869,762	0	276,844
12	Public Safety Facilities and Warning Systems	63,625,000	66,072,938	65,405,081	605,631	62,227
Total		\$1,353,520,000	\$1,405,218,107	\$1,347,314,793	\$18,012,875	\$39,890,438

Note: The tables above reflect expenditures and encumbrances recorded in the City's financial system of record. They do not include commitments that have not yet been recorded in the system, such as amounts recently approved by City Council.

FY 2025-26 Financial Forecast Report

GRANT FUNDS**Federal Awards**

Funding Agency	ITD Appropriations	ITD Expenditures	Current Encumbered	Unencumbered
National Highway Traffic Safety Administration	\$40,062	\$39,850	\$0	\$212
The Institute of Museum and Library Services	35,674	27,163	0	8,511
U.S. Army Corps of Engineers	2,000,000	0	0	2,000,000
U.S. Department of Agriculture	97,980,126	75,734,426	2,130,305	22,245,700
U.S. Department of Energy	1,132,070	0	0	1,132,070
U.S. Department of Health and Human Services	1,126,563	727,739	2,909	398,824
U.S. Department of Homeland Security	21,953,263	16,658,561	1,010,529	5,294,702
U.S. Department of Housing and Urban Development	254,121,538	177,053,021	20,258,607	77,068,517
U.S. Department of Justice	16,678,568	13,169,656	102,004	3,508,912
U.S. Department of the Interior	50,000	50,000	0	0
U.S. Department of Transportation	277,172,714	139,995,390	13,207,435	137,177,324
U.S. Department of Treasury	458,211,039	431,618,093	18,739,632	26,592,946
U.S. Environmental Protection Agency	2,397,469	1,915,400	286	482,069
Total	\$1,132,899,086	\$856,989,298	\$55,451,706	\$275,909,788

State Awards

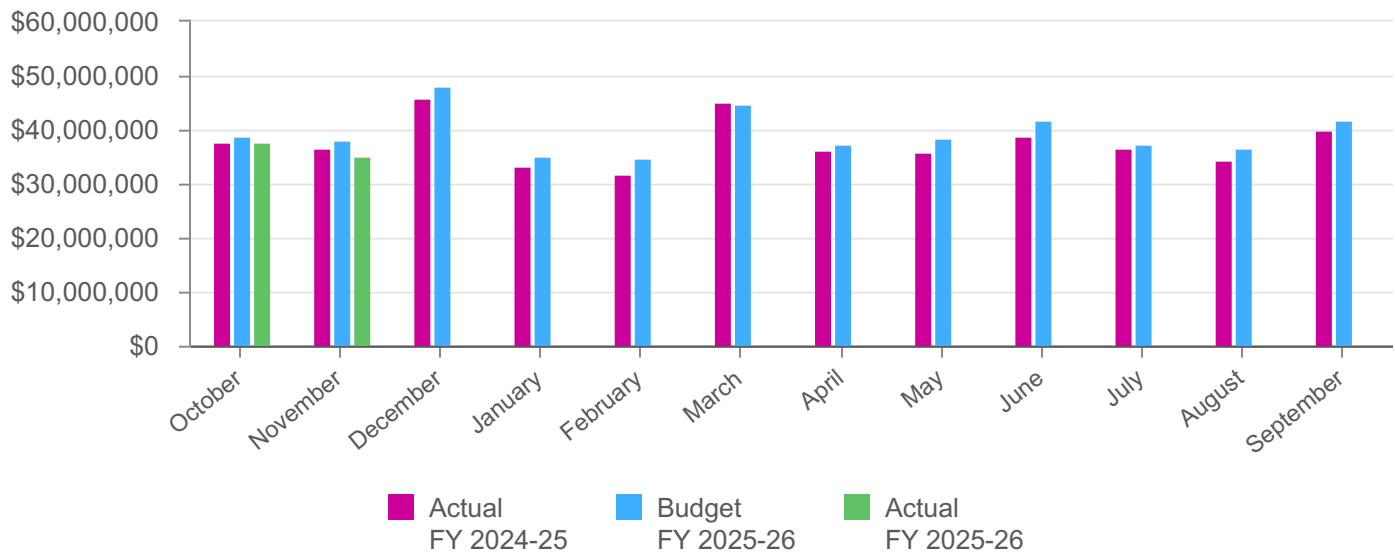
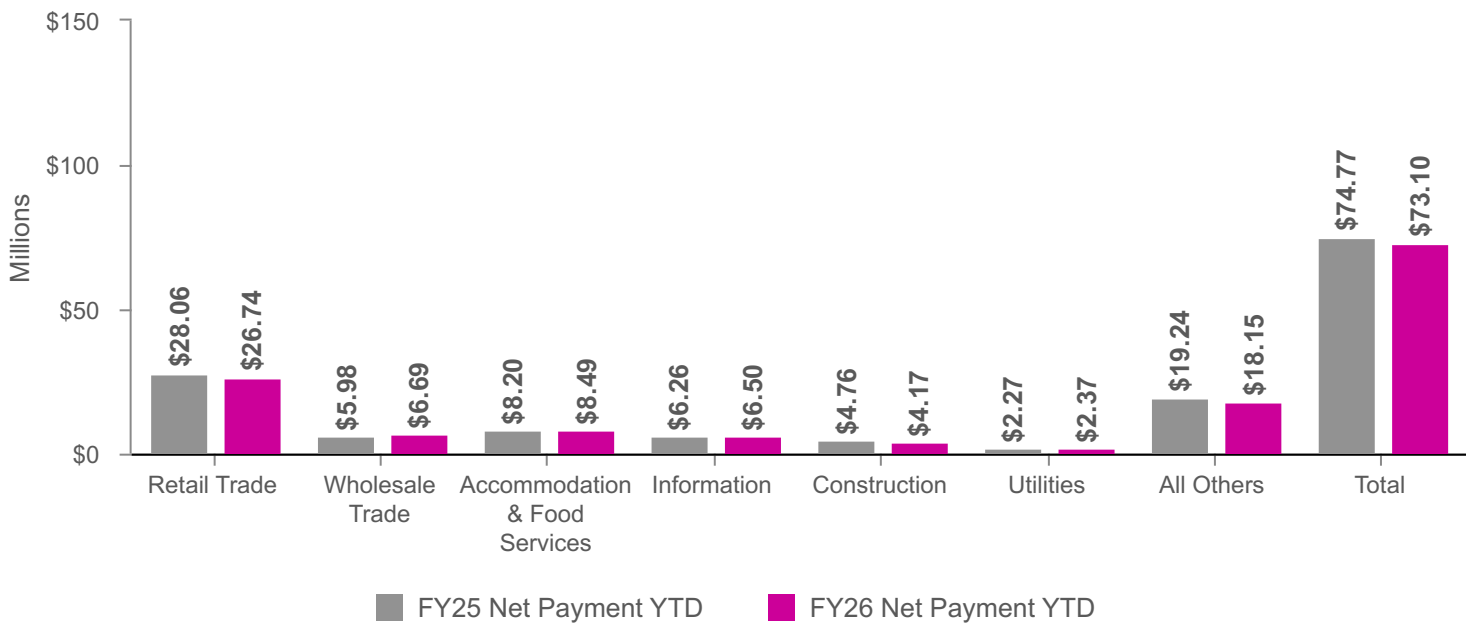
Funding Agency	ITD Appropriations	ITD Expenditures	Current Encumbered	Unencumbered
Commission on State Emergency Communications	\$6,748,851	\$203,977	\$5,109,764	\$6,544,873
Motor Vehicle Crime Prevention Authority	8,660,482	5,018,340	175,871	3,642,142
North Central Texas Council of Governments	163,200	159,308	3,892	3,892
Texas Commission on Environmental Quality	3,228,585	1,257,750	0	1,970,835
Texas Department of Criminal Justice	2,500,000	1,740,445	344,332	759,555
Texas Department of Housing and Community Affairs	3,319,068	2,201,521	373,931	1,117,547
Texas Department of State Health Services	800,000	154,279	185,740	645,721
Texas Department of Transportation	28,030,909	599,467	533	27,431,442
Texas Health and Human Services Commission	364,500	331,202	494	33,298
Texas Office of Governor	12,614,390	3,189,890	8,218,453	9,424,500
Texas Parks and Wildlife Department	1,299,410	0	0	1,299,410
Texas Veterans Commission	332,913	45,499	0	287,415
Texas Water Development Board	46,200,000	10,767,108	22,931,007	35,432,892
Total	\$114,262,308	\$25,668,785	\$37,344,016	\$88,593,523

Note: The tables above reflect expenditures and encumbrances recorded in the City's financial system of record. They do not include commitments that have not yet been recorded in the system, such as amounts recently approved by City Council.

FY 2025-26 Financial Forecast Report

ECONOMIC INDICATORS**Sales Tax**

The current sales tax rate is 8.25 percent - 6.25 percent goes to the state, one percent to the City, and one percent to DART. The FY 2025-26 Sales Tax Budget is \$474,300,480. As of November 30, 2025, the year-end forecast is at budget. We will update the forecast throughout the year as additional information becomes available. The charts in this section provide more information about sales tax collections.

Sales Tax Collections Year-Over-Year**Fiscal Year-to Date Net Sales Tax Payment by Industry**

FY 2025-26 Financial Forecast Report

ECONOMIC INDICATORS

Year-over-Year Change in Sales Tax Collections		
Industry	November FY26 over November FY25	FYTD26 over FYTD25
Retail Trade	-11%	-5%
Wholesale Trade	17%	12%
Accommodation and Food Services	5%	4%
Information	5%	4%
Construction	-16%	-12%
Utilities	2%	4%
All Others	-4%	-6%
Total Collections	-4%	-2%

Retail Trade. Includes establishments engaged in selling (retailing) merchandise, generally without transformation, and rendering services incidental to the sale of merchandise. The retailing process is the final step in the distribution of merchandise, so retailers are organized to sell merchandise in small quantities to the general public.

Wholesale Trade. Includes establishments engaged in wholesaling merchandise, generally without transformation, and rendering services incidental to the sale of merchandise. Wholesalers are organized to sell or arrange the purchase or sale of (a) goods for resale to other wholesalers or retailers, (b) capital or durable non consumer goods, and (c) raw and intermediate materials and supplies used in production.

Accommodation and Food Services. Includes establishments providing customers with lodging and/or preparing meals, snacks, and beverages for immediate consumption.

Information. Includes establishments engaged in (a) producing and distributing information and cultural products, (b) providing the means to transmit or distribute these products as well as data or communications, and (c) processing data.

Construction. Includes establishments primarily engaged in the construction of buildings or engineering projects (e.g., highways and utility systems). Establishments primarily engaged in the preparation of sites for new construction or in subdividing land for sale as building sites are also included in this sector.

Utilities. Includes establishments providing electric power, natural gas, steam supply, water supply, and sewage removal.

All Others. Includes but is not limited to manufacturing, professional and business services, financial activities, education and health services, and natural resources and mining.

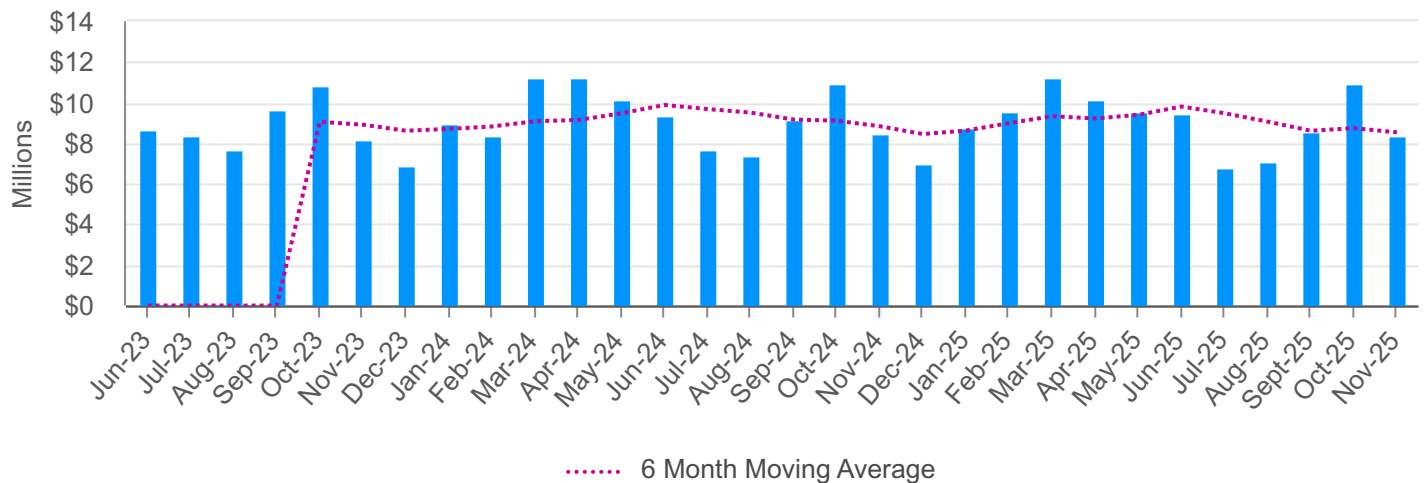
FY 2025-26 Financial Forecast Report

ECONOMIC INDICATORS

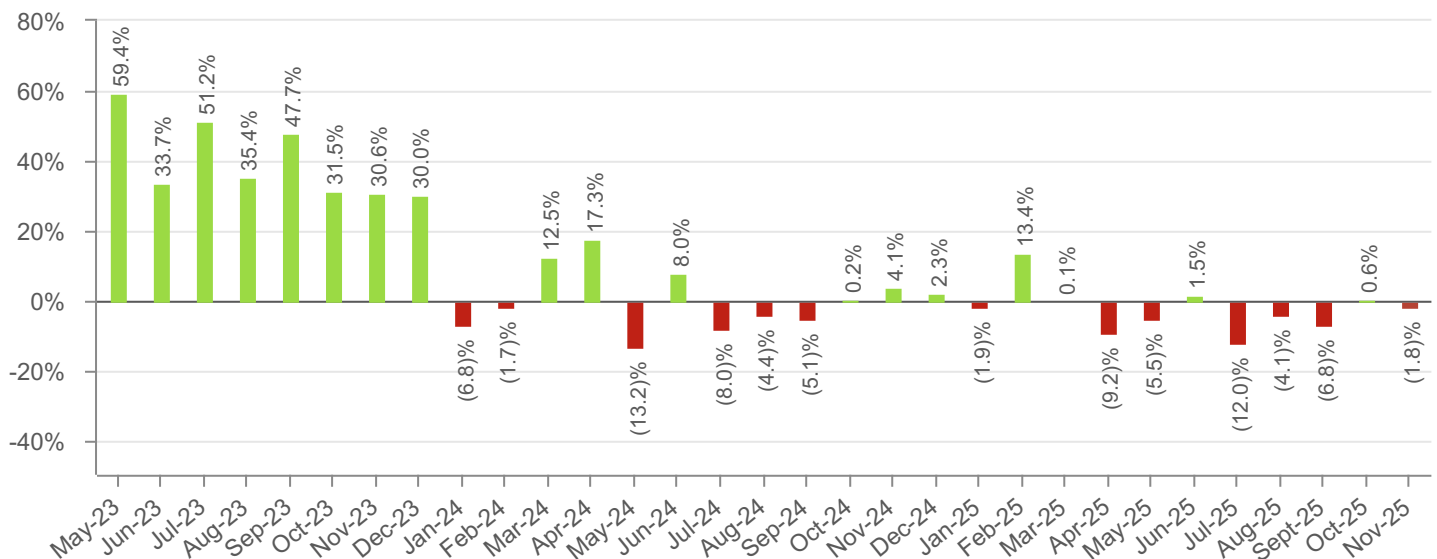
Hotel Occupancy Tax

The City collects hotel occupancy taxes (HOT) on hotel, motel, bed and breakfast, and short-term rentals in the city limits. The HOT rate in Dallas is 15 percent of the cost of the room (not including food served or personal services not related to cleaning and readying the space for the guest)-six percent goes to the state, and nine percent goes to the City. Of the nine percent to the city, two percent is to be used for the Convention Center Expansion and the Fair Park Facilities Venue Projects and seven percent is allocated for Visit Dallas, Office of Arts and Culture, and Kay Bailey Hutchison Convention Center Dallas. HOT is the largest single revenue source for the Kay Bailey Hutchison Convention Center, and data is typically updated every two months. Beginning November 2022, the HOT rate collected by the City of Dallas increased from seven to nine percent. HOT allocations including the additional two percent are reflected beginning in January 2023.

HOT Collections



Year-Over-Year Change in HOT Collections



FY 2025-26 Financial Forecast Report

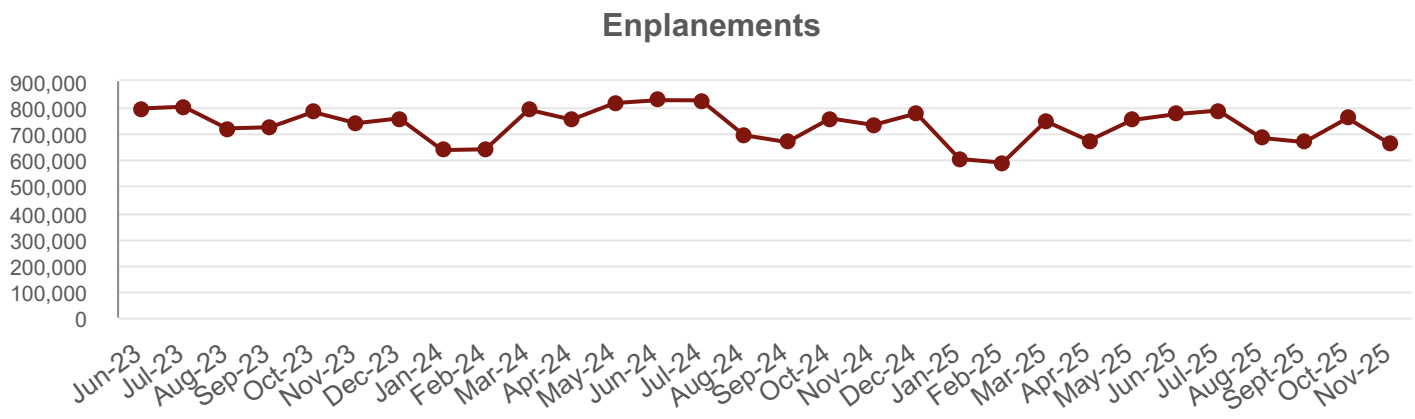
ECONOMIC INDICATORS**Convention Center Event Bookings**

The table below lists the number of actual, planned, and forecast events at the KBHCCD for the last three fiscal years. Please note if no event takes place, it results in an equal reduction in revenue and expenses.

	FY24 Actual	FY25 Actual	FY26 Planned	FY26 Actual/Forecast
October	11	7	7	5
November	4	8	6	7
December	7	7	7	7
January	10	10	2	2
February	15	9	0	0
March	11	3	0	0
April	4	6	0	0
May	8	3	1	1
June	9	6	0	0
July	5	4	0	0
August	5	4	0	0
September	4	7	4	4
Total	93	74	27	26

Love Field Enplanements

An enplanement is when a revenue-generating passenger boards an aircraft. Enplanements are the most important air traffic metric because enplaned passengers directly or indirectly generate 80 percent of Aviation revenues. Typically, Aviation generates only 20 percent of total operating revenues from non-passenger-related activities.



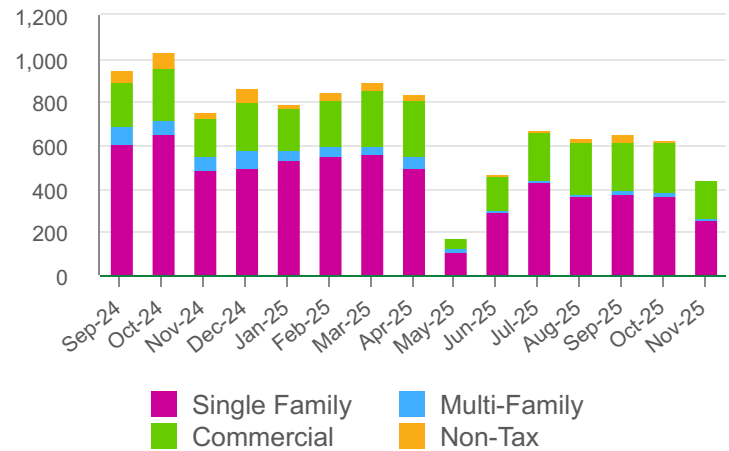
FY 2025-26 Financial Forecast Report

ECONOMIC INDICATORS

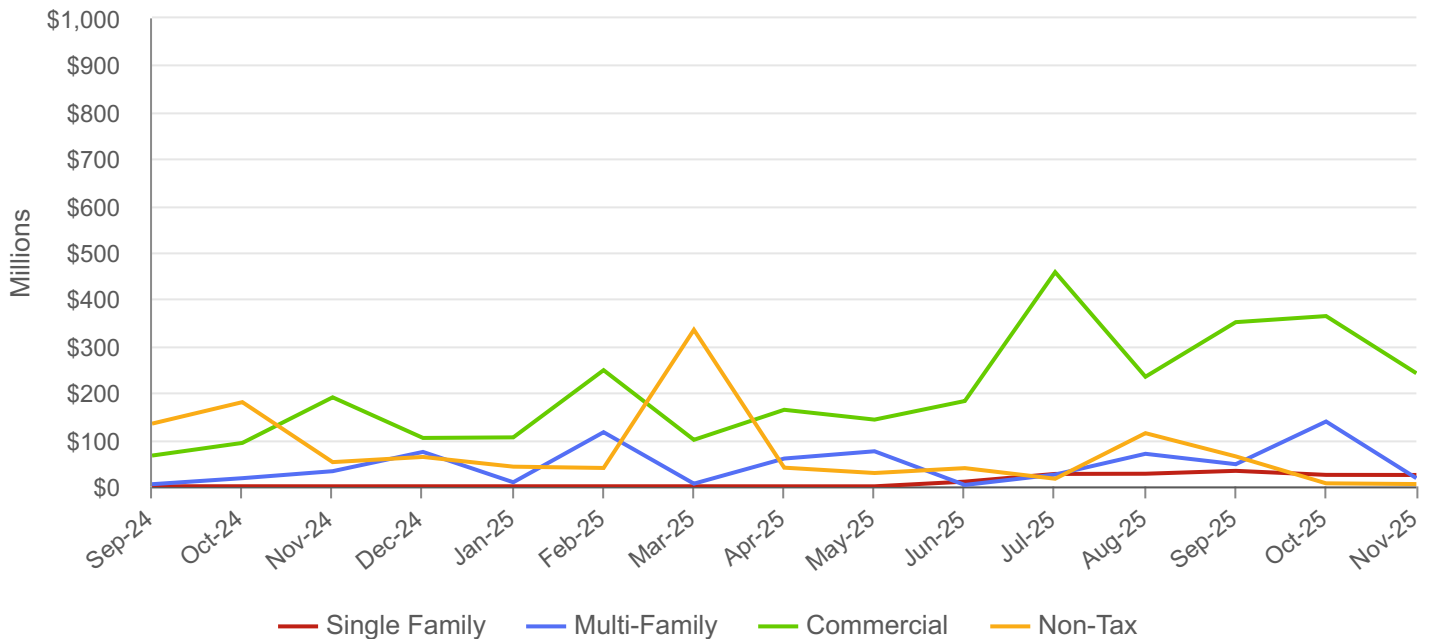
Building Permits

Building permits (required for all construction in Dallas) can provide insight into upcoming activity in the housing market and other areas of the economy. Permits are a key indicator of the confidence developers have in the economy; likewise, a decline can indicate developers do not anticipate economic growth in the near future. In some cities, this measure may be a leading indicator of property tax value growth, but in Dallas, the property tax forecast model includes other variables like wage/ job growth, housing supply, gross domestic product, population, vacancy rates, and others.

Number of Submitted Building Permits*



Submitted Building Permit Valuations*



*Data through April 2025 was sourced from POSSE Land Management software (Planning & Development). Beginning May 2025, Planning & Development transitioned to *DallasNow*.

**Single-family home valuations are estimations only.

FY 2025-26 Budget Initiative Tracker

MULTI-YEAR INITIATIVES

The Budget Initiative Tracker (BIT) reports on activities included in the annual budget. While most initiatives can be completed in a single fiscal year, several FY 2021-22, FY 2022-23, FY 2023-24, and FY 2025-25 initiatives required additional time because of the scope and term of the project, as well as delays due to COVID-19. We will continue to report the status of these initiatives in the Multi-Year Initiatives section, using the initiative numbers from the prior reports for reference.

For each initiative included in this report, you will find the initiative number, title, description, status, and measure. At the end of each description, the responsible department is listed. Each month, the responsible department provides a current status for the initiative and indicates whether the initiative is “complete”, “on track” for completion by the end of the fiscal year or life of the program initiative, “on hold” by the City Manager’s Office, “at risk” of not being completed by the end of the fiscal year, or “canceled”.



0

Complete



10

On Track



0

On Hold



0

At Risk



0

Canceled

FY 2021-22

35 Water/Wastewater Service

On Track

INITIATIVE Accelerate the extension of water and sewer services to all 47 occupied and unserved areas of the City (DWU). In FY22, DWU will award approximately \$9.5 million for the design of 211,219 feet and construction of 9,960 feet of new pipelines in Mesquite Heights, Killough Blvd & Wasco Lane, and Gooch Street areas (DWU).

STATUS Through September 2025, 43 identified, occupied unserved areas, including approximately 99,820 feet of new pipelines have been awarded for construction to receive water and wastewater infrastructure improvements. By the end of 2026, construction of approximately 100,000 feet of water and wastewater in 43 occupied areas will be complete. DWU is working to complete designs and right-of-way acquisitions to utilize the remaining \$1.17M with construction awards later in FY 2025-26.

FY 2022-23

2 City Development Code

On Track

INITIATIVE Overhaul the City Development Codes (Chapters 51, 51A, and 51P) to develop a modern, updated, and user-friendly development code that is streamlined, consistent, clear, and aligned with all City plans and policies. In FY 2022-23, PNV will hire execute a consultant contract, work alongside the consultant to perform a technical analysis of the effectiveness of current development codes and begin the public engagement process to ultimately reduce the total land development timeline (PDV).

STATUS PDV launched the project name, branding, and website in March 2025. The diagnostic report has been released to the public and presented to the Zoning Ordinance Advisory Committee. Consultant Camiros has brought on a local subconsultant to support public engagement efforts. As of August, the diagnostic report was presented to the City Plan Commission. A series of public meetings were held in September to gather additional input. The analysis of this input will be completed in early FY 2025-26. Depending on its outcome, an ordinance may be drafted shortly thereafter

FY 2025-26 Budget Initiative Tracker

MULTI-YEAR INITIATIVES**FY 2023-24****18 DPD Forensic Lab****On Track**

INITIATIVE Streamline the forensic analysis of digital evidence and ensure compliance with statutory regulations. In FY 2023-24, DPD will create a Forensic Lab in the Police Technology unit, hiring two Digital Forensics Analysts, two Senior Digital Forensics Analysts, and one Supervisor (DPD).

STATUS By the end of FY 2024-25, both Digital Forensic Analyst I positions were filled. The vacant positions continue to be posted in search of qualified candidates, though the unit reports strong competition from the private market. The vacant positions are being re-posted. Interviews were conducted for the supervisor role, but no candidate was selected. Interviews for the Senior Analyst positions did not occur due to a lack of qualified applicants.

FY 2024-25**9 Youth Operations****On Track**

INITIATIVE In FY 2024-25, DPD will hire four investigative support officers and six detention officers to manage juvenile cases and reduce the backlog from 7 days to 2 days (DPD).

STATUS By end of FY 2024-25, two Investigative Support Specialists and one Detention Officer position were filled. Of the 10 positions created during FY 2024-25, five will be repurposed for other areas in FY 2025-26, while the two remaining Detention Officer positions will continue to be posted until filled. Case backlog is currently down to 2-3 days.

15 KBHCCD Master Plan**On Track**

INITIATIVE Continue implementation of the Kay Bailey Hutchison Convention Center Dallas (KBHCCD) Master Plan. In FY 2024-25, CCT will complete the architectural/design and preconstruction phases of the convention center, the Black Academy of Arts and Letters and the Arena components of the master plan (CCT).

STATUS The architectural/design and preconstruction phases of the convention center, the Black Academy of Arts and Letters, and the Arena components of the master plan are projected to be completed in early 2027.

12 Dallas' NextGen Connections**On Track**

INITIATIVE Through the newly formed Children, Youth, and Young Adult team in the Office of Community Care & Empowerment, generate feedback on youth programs, initiatives, and priorities from 5,000+ youth and stakeholders through events, surveys, and other activities (OCC).

STATUS As of September 2025, staff and youth commissioners have facilitated 24 engagement events and meetings which involved six internal departments and 18 external stakeholders/ community partners as well as the Dallas Youth Collaborative Reconvening Meeting which had representation from 17 different organizations and 254 attendees. These events were held in addition to the 4,367 youth surveys that were completed as of April 2025. Staff and the youth commission remain focused on ensuring meaningful engagement and long-term impact in developing the youth strategic plan which is in its final drafting phase.



FY 2025-26 Budget Initiative Tracker

MULTI-YEAR INITIATIVES

17 Addressing Animal Cruelty

On Track

INITIATIVE Address Animal Cruelty-Establish a partnership with an external organization to support Dallas Animal Services (DAS) in providing services related to suspected animal cruelty. In FY 2024-25, DAS will establish a partnership that will allow DAS to prioritize public safety and life-saving initiatives while reducing costs and capacity demands (DAS).

STATUS DAS is seeking to contract and is working on an RFP to identify one or more qualified vendors to support Suspected Animal Cruelty (SAC) operations. The RFP, scheduled to be advertised in November 2025, allows vendors to propose services across various areas, such as forensic veterinary support or animal care, with the goal of establishing agreements that provide the resources needed to assist DAS and the Dallas Police Department in responding to and caring for suspected victims of animal cruelty.

20 Optimize Infrastructure at Dallas Love Field

On Track

INITIATIVE Optimize Infrastructure at Dallas Love Field-Finalize the Dallas Love Field Terminal Area Master Plan (TAMP) to meet growing demand and establish a flexible framework to guide future development and improve the customer experience. In FY 2024-25, AVI will complete the TAMP by June, 2025 (AVI).

STATUS In September 2025, the Dallas Airport System Master Plan team, comprised of AVI staff, Ricondo and Associates, and supporting subconsultants, continued advancing work on the Dallas Airport System Master Plan. The team focused on close-out efforts for the Master Plan, the second round of Project Definition Documentation (PDD), and executive advisory services. The TAMP framework is expected to be completed in March 2026.

29 Management of Citywide Assets

On Track

INITIATIVE Management of Citywide Assets-Repurpose the new department of Facilities and Real Estate Management (FRM) to streamline operations, improve accountability, and efficiently use existing resources and expertise to manage City real estate assets. In FY 2024-25, FRM will implement internal process improvements to improve the review of current assets and implement a third-party property maintenance model for selected assets (FRM).

STATUS An informal solicitation has been completed, and a vendor has been selected to assist in developing the formal specifications for the Citywide Real Estate Master Plan. Preliminary work to develop the draft scope and requirements is underway. This draft will be further refined by the consultant to ensure the final product is comprehensive and reflects industry best practices. Following a formal procurement process, the contract award is anticipated in early to mid-2026. Separately, the formal solicitation for brokerage services is nearing completion, with a tentative City Council award planned for December 2025.

30 Court Case Management System

On Track

INITIATIVE Dallas Municipal Court Case Management System-Replace the legacy Incode case management system for Dallas Municipal Court. In FY 2024-25, the city will invest \$4.4 million to replace the legacy court case management system. This is a joint project between Dallas Municipal Court (CTS) and Information Technology Services (ITS/DMC).

STATUS A vendor presentation was held on September 4, and ITS is currently waiting on a quote from the vendor. The contract is expected to be awarded in the summer of 2026. Once the contract is awarded, a 24-month implementation period will begin.



