

Memorandum



CITY OF DALLAS

DATE January 23, 2026

TO Honorable Mayor and Members of the City Council

SUBJECT **FY27 and FY28 Biennial Budget Development Process**

On November 12, City Council adopted the 2026 City Calendar, which included several recommended changes related to the FY27 biennial budget development process. This memorandum provides a high-level overview of the budget process, with emphasis on key milestones in the budget development timeline. It is intended to orient City Council to the structure, timing, and decision points of the budget process, as well as highlight opportunities for Council and resident input.

The City's budget development process is structured to ensure that (1) City Council has an opportunity to discuss policy priorities early, (2) residents have multiple opportunities to provide input, and (3) the City Manager has adequate time to develop and refine a recommended biennial budget that aligns with Council direction.

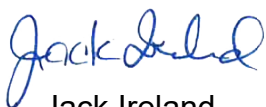
- (1) City Council will have the opportunity to discuss policy priorities on April 1, May 6, and June 17 which are identified on the 2026 City Calendar as budget workshops.
- (2) Residents will have the opportunity to engage in the annual Community Survey during February through May, participate in spring listening sessions March 23-26, speak to City Council at public hearings on March 25, May 27, and August 25, and attend City Council Member hosted town hall meetings August 11-25.
- (3) The City Manager and staff have already begun the budget development process and will present a balanced FY27 and FY28 biennial budget on August 11. New this year, the City Manager will propose refinements to the recommended budget on September 2 based on feedback received after August 11.

For the FY26 budget, staff launched a restructured budget process centered on the foundational work of Priority Based Budgeting (PBB), which evaluates program cost, performance, and outcomes. To continue with the PBB framework for FY27 budget development, departments were asked to develop budget requests and program inventories supported by PBB, moving beyond traditional incremental budgeting. The FY27 budget development process will build upon the work begun last year. The FY27 budget document will also be reformatted to reflect more program specific information rather than focus solely on departments.

Below is a detailed timeline of the FY27 and FY28 budget development process.

Date	FY27 and FY28 Biennial Budget Development Schedule
Fall 2025	BMS works with departments to refine program budget work that began in early 2025
January 15	Capital, grant/trust, and other multi-year funds budget kickoff
January 29	Operating budget kickoff
February – May	Administer 2026 community survey
March 23-26	City Council Spring Town Hall Listening Sessions: In-person and virtual community meetings
March 25	Public hearing on the operating, capital, and grant/trust budget
April 1	City Council Budget Workshop: discuss policy priorities and program inventory
May 6	City Council Budget Workshop: FY27 and FY28 biennial budget overview
May 27	Public hearing on the operating, capital, and grant/trust budget
June 17	City Council Budget Workshop: FY27 and FY28 biennial budget overview and City Council briefing on results of community survey
July 25	Last day for appraisal districts to certify property tax rolls per state law
August 11	City Council Budget Workshop: City Manager presents recommended FY27 and FY28 biennial budget
August 11-25	City Council Budget Town Hall meetings: In-person and virtual community meetings
August 19	City Council Budget Workshop: City Manager presents additional briefings on specific budget-related topics
August 25	Public hearing on the operating, capital, and grant/trust budget
August 26	City Council Budget Workshop: City Manager presents additional briefings on specific budget-related topics
September 2	City Council Budget Workshop: City Manager proposes refinements to the recommended budget, City Council considers possible amendments, and City Council adopts the FY27 budget on first reading
September 16	City Council adopts the FY27 budget on second reading, holds a public hearing on the tax rate (if needed), adopts the property tax rate, and approves other budget-related items
October 1	FY27 begins

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



Jack Ireland
 Chief Financial Officer

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c: Kimberly Bizer Tolbert, City Manager
Tammy Palomino, City Attorney
Mark Swann, City Auditor
Billerae 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