

# Memorandum



CITY OF DALLAS

DATE June 9, 2023

TO Honorable Mayor and Members of the City Council

SUBJECT **Follow-up to the May 17, 2023 City Council Budget Briefing**

On May 17, 2023, the City Council was provided with an update on the FY 2023-24 and FY 2024-25 Biennial Budget. Staff was asked to provide information on how excess General Fund revenue, specifically Sales Tax, had been allocated over the past few years. As requested, please see the table below for the City Council approved adjustments to the FY 2020-21, FY 2021-22, and FY 2022-23 General Fund budgets:

Date	Amount/Source	Uses
FY 2020-21 Mid-Year Budget Appropriation Ordinance	\$8.7M (Sales Tax)	Building Services major maintenance \$6.3M, Code Compliance redeployment and engagement plan \$1.6M, and May election/June run-off \$0.8M.
FY 2020-21 End-of-Year Budget Appropriation Ordinance	\$36.1M (Sales Tax \$30.9M and Property Tax \$5.2M)	Unbudgeted repairs due to Winter Storm Uri \$12.0M, Dallas Fire Rescue forecast overrun for overtime, EMS supplies and fleet maintenance \$8.6M, Dallas Police Department forecast overrun due to overtime \$13.1M, Revenue Stabilization \$7.2M, other \$0.4M, and reallocation of savings from other departments (\$5.2M).
FY 2021-22 Mid-Year Budget Appropriation Ordinance	\$25.1M (Sales Tax \$20.0M, Intergovernmental \$4.8M, and Contingency Reserve \$0.2M)	Data Center \$5.2M, Risk Liability expenses \$5.0M, Public Works improvement projects with Dallas County \$4.8M, Planning & Urban Design zoning updates \$2.5M, Employee Retirement Fund one-time pension costs \$2.1M, Workday modules \$2.1M, fuel overages \$2.0M, Fair Park capital improvements \$0.6M, Office of Inspector General \$0.5M, and other \$0.3M.

FY 2021-22 End-of-Year Budget Appropriation Ordinance	\$29.8M (Sales Tax)	Implementation of Racial Equity Plan Big Audacious Goals \$20.0M, Dallas Fire Rescue overtime \$15.0M, Dallas Police Department overtime \$2.5M, Building Services maintenance \$2.2M, Park & Recreation emergency repairs \$1.3M, other \$0.5M, and reallocation of savings from other departments (\$11.7M).
FY 2022-23 Mid-Year Budget Appropriation Ordinance	\$20.7M (Sales Tax \$15.5M, Intergovernmental \$4.8M, and Miscellaneous \$0.4M)	Dallas Fire Rescue overtime & ARPA reallocation \$10.6M (\$7.0M from General Fund excess revenue to Economic Development Corporation in exchange for ARPA), Park & Recreation maintenance and security \$4.0M, City Hall HVAC \$3.3M, homeless encampment decommissioned \$1.6M, fuel \$0.7M, and other \$0.5M.

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



Jack Ireland  
 Chief Financial Officer

- c: T.C. Broadnax, City Manager  
 Tammy Palomino, Interim City Attorney  
 Mark Swann, City Auditor  
 Bilierae Johnson, City Secretary  
 Preston Robinson, Administrative Judge  
 Kimberly Bizer Tolbert, Deputy City Manager  
 Jon Fortune, Deputy City Manager
- Majed A. Al-Ghafry, Assistant City Manager  
 M. Elizabeth (Liz) Cedillo-Pereira, Assistant City Manager  
 Dr. Robert Perez, Assistant City Manager  
 Carl Simpson, Assistant City Manager  
 Genesis D. Gavino, Chief of Staff to the City Manager  
 Directors and Assistant Directors