

Memorandum



CITY OF DALLAS

DATE September 15, 2023

TO Honorable Mayor and Members of the City Council

SUBJECT **Responses to Questions Regarding the City Manager’s Recommended Biennial Budget for FY24 & FY25 (Seventh Set)**

We were pleased to share the City Manager’s FY24 and FY25 Recommended Biennial Budget with the City Council. Below are responses to unanswered questions you have asked.

1. What impact does a property tax rate reduction have on the five-year forecast and the current forecast not being balanced in years three through five?

Reducing the property tax rate will reduce General Fund revenues. In order to maintain a balanced budget for FY23, expenses are also reduced. This has been done through the amendment process. Staff will carry those changes to the revenue and expense through all five years of the five-year forecast. Reducing the tax rate will not improve the structural imbalance in years three through five. To improve or eliminate the imbalance, the difference or gap between revenue and expenses must be closed. Lowering revenue and expenses in an offsetting amount does not close that gap. To close the gap, we would need to reduce the expenses without reducing the revenue, or increase the revenue without increasing the expenses. As we approach each biennial, we will balance at least the first two years in the five-year forecast through the annual budget development process.

2. Please provide a comparison of the number of Full Time Equivalent (FTE) as of today and prior to the recession.

The table below includes a summary of the FTEs from FY06.

Fiscal Year	General Fund	Enterprise Funds, Internal Service & Other Funds	Total
FY06	10,919.50		N/A
FY07	11,200.60		N/A
FY08	11,015.70	3,280.50	14,296.20
FY09	12,041.20	2,738.40	14,779.60
FY10	11,868.20	2,538.00	14,406.20
FY11	11,881.00	2,585.30	14,466.30
FY12	11,484.50	2,851.60	14,336.10

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FY13	11,390.10	3,044.50	14,434.60
FY14	11,485.40	3,117.70	14,603.10
FY15	11,559.50	3,126.90	14,686.40
FY16	10,777.20	4,006.10	14,783.30
FY17	10,295.05	3,746.50	14,041.55
FY18	9,997.23	3,762.97	13,760.20
FY19	10,116.40	3,931.67	14,048.07
FY20	10,151.34	3,923.38	14,074.72
FY21	10,147.94	3,894.91	14,042.85
FY22	10,439.29	3,963.11	14,402.40
FY23	10,613.47	4,114.37	14,727.84
FY24 Proposed	10,841.20	4,194.71	15,035.91
FY25 Planned	10,957.16	4,228.25	15,185.41

Source: Budget documents, FY 2016-17 from the City FTEs compared to Population File.

3. Please provide a comparison of uniform to non-uniform FTEs since FY15.

The table below includes a summary of uniform and non-uniform FTE since FY15.

Budgeted FTEs					
Fiscal Year	Uniform (General Fund)	Non-Uniform (General Fund)	General Fund Total	Non-Uniform (Other Funds)	All Funds Total
FY15	5,688.90	5,870.60	11,559.50	3,126.90	14,686.40
FY16	5,677.30	5,099.90	10,777.20	4,006.10	14,783.30
FY17	5,509.30	4,785.75	10,295.05	3,746.50	14,041.55
FY18	5,208.43	4,788.80	9,997.23	3,762.97	13,760.20
FY19	5,258.15	4,858.25	10,116.40	3,931.67	14,048.07
FY20	5,283.07	4,868.27	10,151.34	3,923.38	14,074.72
FY21	5,359.76	4,788.18	10,147.94	3,894.91	14,042.85
FY22	5,463.89	4,975.40	10,439.29	3,963.11	14,402.40
FY23	5,661.95	4,951.52	10,613.47	4,114.37	14,727.84

FY16 – Sanitation moves out of the General Fund.

FY17 – Reduction of positions to more accurately reflect funding levels (Dallas Police Department (DPD), Dallas Fire Department, Housing and Neighborhood Revitalization, Human Resources, Library, Mobility/Streets, and Park and Recreation).

FY21 – Added 95 FTEs non-uniform positions in the Dallas Police Department to move 95 uniform positions to patrol.

FY22 - Added 61 non-uniform FTEs in 911 (call takers and dispatch), 42 FTEs in Transportation to transfer handicap/fire lane parking enforcement and street blockage clearance from DPD uniform to Transportation, and transfer Zoning and Preservation activities (16.51 FTEs) from Development Services Enterprise Fund to the General Fund with a full reimbursement from Development Services.

4. Provide the average salary of uniform and non-uniform positions since FY15.

Fiscal Year	Uniform	Non-Uniform
FY15	\$65,679	\$44,841
FY16	\$66,608	\$45,665
FY17	\$67,228	\$46,843
FY18	\$68,868	\$47,779
FY19	\$74,756	\$49,202
FY20	\$79,845	\$52,266
FY21	\$82,390	\$52,879
FY22	\$84,628	\$55,489
FY23	\$88,837	\$58,642

5. Provide an updated Taxpayer Impact Statement that includes the proposed tax rate and the no-new-revenue (NNR) scenario as requested by Council Member Mendelsohn.

Appendix A is an updated Taxpayer Impact Statement that includes the proposed tax rate and no-new-revenue (NNR) scenario based on the year-over-year value change. The table below provides the year-over-year change in certified value by category, as well as the change in median homestead value.

Certified Property Valuations				
Category	2022 Certified	2023 Certified	Change in Value	Percent Change
Residential	81,513,651,530	89,646,744,606	8,133,093,076	10%
Commercial	80,282,538,773	89,079,502,898	8,796,964,125	11%
Business Personal Property (BPP)	17,637,401,785	19,545,843,069	1,908,441,284	11%
Total Certified Value	179,433,592,088	198,272,090,573	18,838,498,485	10%
Median Homestead Value	\$320,900	\$334,710	\$13,810	4%

6. Provide information about Property Tax Transparency in Texas.

The Texas Property Tax Reform and Transparency Act of 2019 requires the chief appraiser of each appraisal district to create and maintain a property tax database.

Tax Code Section 26.04(e-2) requires that, by August 7 or as soon as practicable, the chief appraiser notify all property owners in the appraisal district by regular mail or by email that the estimated taxes imposed on their property may be found on their local property tax database at [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes).

Tax Code Section 26.17 also requires the chief appraiser to create and maintain a county property tax database with a website name that identifies the county not the appraisal district. The chief appraiser must continuously update it with information provided by the taxing units located in the appraisal district. The website must:

1. be searchable by property address, owner (unless owner information is restricted by Tax Code Section 25.025 or 25.026);
2. include a statement that "The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state."; and
3. include for each property listed on the appraisal roll for the appraisal district:
 - a) the property's identification number;
 - b) the property's market value;
 - c) the property's taxable value;
 - d) the name of each taxing unit in which the property is located;
 - e) for each taxing unit other than a school district with authority to tax the property:
 - i. the no-new-revenue tax rate; and
 - ii. the voter-approval tax rate;
 - f) for each school district with authority to tax the property:
 - i. the tax rate that would maintain the same amount of state and local revenue per weighted student that the district received in the school year beginning in the preceding tax year; and
 - ii. the voter-approval tax rate;
 - g) the tax rate proposed by each taxing unit's governing body with authority to tax the property;
 - h) the taxes that would be imposed by each taxing unit other than the school district, if that taxing unit adopted the tax rate equal to:
 - i. the no-new-revenue tax rate; and
 - ii. the proposed tax rate;
 - i) the taxes that would be imposed by the school district if that school district adopted a tax rate equal to:

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- i. the tax rate that would maintain the same amount of state and local revenue per weighted student that the district received in the school year beginning in the preceding tax year; and
- ii. the proposed tax rate;
- j) for each taxing unit other than a school district, the difference between the no-new-revenue tax rate and the proposed tax rate;
- k) for school districts, the difference between the tax rate that would maintain the same amount of state and local revenue per weighted student that the district received in the school year beginning in the preceding tax year and the proposed tax rate;
- l) the date, time, and location of the public hearing, if applicable, on the proposed tax rate;
- m) the date, time, and location of the public meeting, if applicable, on the adopted tax rate; and
- n) each taxing unit's email address to receive comments on the proposed tax rate.

Source: <https://www.texas.gov/living-in-texas/property-tax-transparency/#what-is-truth-in-taxation->

The database must provide a link to each taxing unit's website where the taxing unit's tax rate and budget information is posted. The database must also provide a form for property owners to submit their opinions to the taxing units on whether to adopt the proposed tax rates. The form must request the property owner's name, contact information and physical address of the property located in the taxing unit. Property owners must be able to complete and submit the forms from the date the tax rate is proposed until it is adopted. Residents may provide feedback to each taxing entity.

Property owners may access all tax transparency websites by county - <https://www.texas.gov/living-in-texas/property-tax-transparency/>.

The information is captured in a database maintained by the appraisal districts. We provided a summary of the data captured in the [Tax Transparency – Taxpayer Feedback memo from September 8](#).

7. Provide a list of the new departments, transfers, consolidations, etc. since FY17.

Appendix B provides an overview of new departments, transfers, consolidations, etc. approved by the City Council since FY17.

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Please contact me or Janette Weedon, Director of Budget and Management Services, if you need additional information.



Jack Ireland
Chief Financial Officer

c: T.C. Broadnax, City Manager
Tammy Palomino, Interim City Attorney
Mark Swann, City Auditor
Biliera 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

TaxPayer Impact Statement - Proposed Tax Rate

Residential Property		No Exemption			Dallas Water Utilities			Storm Drainage Management			Sanitation			Total Annual Bill Change		
FY23 MV	FY24 MV*	FY23 Tax Bill	FY24 Tax Bill	Tax Bill Change	FY23 Tax Bill	FY24 Tax Bill	Tax Bill Change	FY23 Tax Bill	FY24 Tax Bill	Tax Bill Change	FY23 Tax Bill	FY24 Tax Bill	Tax Bill Change	FY23 Tax Bill	FY24 Tax Bill	Tax Bill Change
\$100,000	\$110,000	\$745.80	\$809.27	\$63.47	\$842.28	\$855.96	\$13.68	\$110.64	\$116.16	\$5.52	\$429.72	\$455.76	\$26.04	\$2,128.44	\$2,237.15	\$108.71
\$500,000	\$550,000	\$3,729.00	\$4,046.35	\$317.35	\$842.28	\$855.96	\$13.68	\$110.64	\$116.16	\$5.52	\$429.72	\$455.76	\$26.04	\$5,111.64	\$5,474.23	\$362.59
\$1,000,000	\$1,100,000	\$7,458.00	\$8,092.70	\$634.70	\$842.28	\$855.96	\$13.68	\$110.64	\$116.16	\$5.52	\$429.72	\$455.76	\$26.04	\$8,840.64	\$9,520.58	\$679.94

Residential Property		Homestead Exemption			Dallas Water Utilities			Storm Drainage Management			Sanitation			Total Annual Bill Change		
FY23 MV	FY24 MV*	FY23 Tax Bill	FY24 Tax Bill	Tax Bill Change	FY23 Tax Bill	FY24 Tax Bill	Tax Bill Change	FY23 Tax Bill	FY24 Tax Bill	Tax Bill Change	FY23 Tax Bill	FY24 Tax Bill	Tax Bill Change	FY23 Tax Bill	FY24 Tax Bill	Tax Bill Change
\$100,000	\$110,000	\$596.64	\$647.42	\$50.78	\$842.28	\$855.96	\$13.68	\$110.64	\$116.16	\$5.52	\$429.72	\$455.76	\$26.04	\$1,979.28	\$2,075.30	\$96.02
\$500,000	\$550,000	\$2,983.20	\$3,237.08	\$253.88	\$842.28	\$855.96	\$13.68	\$110.64	\$116.16	\$5.52	\$429.72	\$455.76	\$26.04	\$4,365.84	\$4,664.96	\$299.12
\$1,000,000	\$1,100,000	\$5,966.40	\$6,474.16	\$507.76	\$842.28	\$855.96	\$13.68	\$110.64	\$116.16	\$5.52	\$429.72	\$455.76	\$26.04	\$7,349.04	\$7,902.04	\$553.00

Residential Property		Senior			Dallas Water Utilities			Storm Drainage Management			Sanitation			Total Annual Bill Change		
FY23 MV	FY24 MV*	FY23 Tax Bill	FY24 Tax Bill	Tax Bill Change	FY23 Tax Bill	FY24 Tax Bill	Tax Bill Change	FY23 Tax Bill	FY24 Tax Bill	Tax Bill Change	FY23 Tax Bill	FY24 Tax Bill	Tax Bill Change	FY23 Tax Bill	FY24 Tax Bill	Tax Bill Change
\$100,000	\$110,000	-\$264.76	-\$378.15	-\$113.39	\$842.28	\$855.96	\$13.68	\$110.64	\$116.16	\$5.52	\$429.72	\$455.76	\$26.04	\$1,117.88	\$1,049.73	-\$68.15
\$500,000	\$550,000	\$2,121.80	\$2,211.51	\$89.71	\$842.28	\$855.96	\$13.68	\$110.64	\$116.16	\$5.52	\$429.72	\$455.76	\$26.04	\$3,504.44	\$3,639.39	\$134.95
\$1,000,000	\$1,100,000	\$5,105.00	\$5,448.59	\$343.59	\$842.28	\$855.96	\$13.68	\$110.64	\$116.16	\$5.52	\$429.72	\$455.76	\$26.04	\$6,487.64	\$6,876.47	\$388.83

Tax Rate per \$100 Taxable Value

FY23 Rate	FY24 Proposed Rate
0.7458	0.7357

Over-65 Disabled Exemption

115,500	139,400
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Note: As requested, this chart reflects the year-over-year change in Residential Property value. Residential Property value increased 10% from tax year 2022 to tax year 2023 (comparing Certified Value). Each value point is increased by 10%. This chart reflects the tax bill changes based on this year-over-year growth for all residential property (non-homestead and homestead).

TaxPayer Impact Statement - Proposed Tax Rate

Median Market Value (MV)		No Exemption			Dallas Water Utilities			Storm Drainage Management			Sanitation			Total Annual Bill Change		
FY23 MV	FY24 MV*	FY23 Tax Bill	FY24 Tax Bill	Tax Bill Change	FY23 Tax Bill	FY24 Tax Bill	Tax Bill Change	FY23 Tax Bill	FY24 Tax Bill	Tax Bill Change	FY23 Tax Bill	FY24 Tax Bill	Tax Bill Change	FY23 Tax Bill	FY24 Tax Bill	Tax Bill Change
\$100,000	\$104,000	\$745.80	\$765.13	\$19.33	\$842.28	\$855.96	\$13.68	\$110.64	\$116.16	\$5.52	\$429.72	\$455.76	\$26.04	\$2,128.44	\$2,193.01	\$64.57
\$500,000	\$520,000	\$3,729.00	\$3,825.64	\$96.64	\$842.28	\$855.96	\$13.68	\$110.64	\$116.16	\$5.52	\$429.72	\$455.76	\$26.04	\$5,111.64	\$5,253.52	\$141.88
\$1,000,000	\$1,040,000	\$7,458.00	\$7,651.28	\$193.28	\$842.28	\$855.96	\$13.68	\$110.64	\$116.16	\$5.52	\$429.72	\$455.76	\$26.04	\$8,840.64	\$9,079.16	\$238.52

Median Market Value (MV)		Homestead Exemption			Dallas Water Utilities			Storm Drainage Management			Sanitation			Total Annual Bill Change		
FY23 MV	FY24 MV*	FY23 Tax Bill	FY24 Tax Bill	Tax Bill Change	FY23 Tax Bill	FY24 Tax Bill	Tax Bill Change	FY23 Tax Bill	FY24 Tax Bill	Tax Bill Change	FY23 Tax Bill	FY24 Tax Bill	Tax Bill Change	FY23 Tax Bill	FY24 Tax Bill	Tax Bill Change
\$100,000	\$104,000	\$596.64	\$612.10	\$15.46	\$842.28	\$855.96	\$13.68	\$110.64	\$116.16	\$5.52	\$429.72	\$455.76	\$26.04	\$1,979.28	\$2,039.98	\$60.70
\$500,000	\$520,000	\$2,983.20	\$3,060.51	\$77.31	\$842.28	\$855.96	\$13.68	\$110.64	\$116.16	\$5.52	\$429.72	\$455.76	\$26.04	\$4,365.84	\$4,488.39	\$122.55
\$1,000,000	\$1,040,000	\$5,966.40	\$6,121.02	\$154.62	\$842.28	\$855.96	\$13.68	\$110.64	\$116.16	\$5.52	\$429.72	\$455.76	\$26.04	\$7,349.04	\$7,548.90	\$199.86

Median Market Value (MV)		Senior			Dallas Water Utilities			Storm Drainage Management			Sanitation			Total Annual Bill Change		
FY23 MV	FY24 MV*	FY23 Tax Bill	FY24 Tax Bill	Tax Bill Change	FY23 Tax Bill	FY24 Tax Bill	Tax Bill Change	FY23 Tax Bill	FY24 Tax Bill	Tax Bill Change	FY23 Tax Bill	FY24 Tax Bill	Tax Bill Change	FY23 Tax Bill	FY24 Tax Bill	Tax Bill Change
\$100,000	\$104,000	-\$264.76	-\$413.46	-\$148.70	\$842.28	\$855.96	\$13.68	\$110.64	\$116.16	\$5.52	\$429.72	\$455.76	\$26.04	\$1,117.88	\$1,014.42	-\$103.46
\$500,000	\$520,000	\$2,121.80	\$2,034.95	-\$86.85	\$842.28	\$855.96	\$13.68	\$110.64	\$116.16	\$5.52	\$429.72	\$455.76	\$26.04	\$3,504.44	\$3,462.83	-\$41.61
\$1,000,000	\$1,040,000	\$5,105.00	\$5,095.46	-\$9.54	\$842.28	\$855.96	\$13.68	\$110.64	\$116.16	\$5.52	\$429.72	\$455.76	\$26.04	\$6,487.64	\$6,523.34	\$35.70

Tax Rate per \$100 Taxable Value

FY23 Rate	FY24 Proposed Rate
0.7458	0.7357

Over-65 Disabled Exemption

115,500	139,400
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Note: As requested, this chart reflects the year-over-year change in median homestead value only. Median homestead value increased 4% from tax year 2022 to tax year 2023 (comparing Certified Value). Each value point is increased by 4%.

TaxPayer Impact Statement - Proposed Tax Rate

Commercial Property		No Exemption		
FY23 MV	FY24 MV*	FY23 Tax Bill	FY24 Tax Bill	Tax Bill Change
\$100,000	\$111,000	\$745.80	\$816.63	\$70.83
\$500,000	\$555,000	\$3,729.00	\$4,083.14	\$354.14
\$1,000,000	\$1,110,000	\$7,458.00	\$8,166.27	\$708.27

Tax Rate per \$100 Taxable Value

FY23 Rate	FY24 Proposed Rate
0.7458	0.7357

Over-65 Disabled Exemption

115,500	139,400
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Note: As requested, this chart reflects the year-over-year change in Commercial Property value. Commercial Property value increased 11% from tax year 2022 to tax year 2023 (comparing Certified Value).

Each value point is increased by 11%.

This chart reflects the tax bill changes based on this year-over-year growth for all commercial property.

Appendix B

Fiscal Year	Old	\$ Amount Reallocated	New	Note
FY 2016-17	Street Services	89,056,379	Mobility and Street Services	Absorbed old department
	Public Works	5,910,853		
	MGT - Boards and Commissions Liaison	84,362	MGT - City Agenda Process	Absorbed old department
	Public Works	214,504	MGT - Air Quality	New division in Management Services and responsibilities split from old department
FY 2017-18	MGT - Air Quality	193,269	MGT - Office of Environmental Quality	Absorbed old department
	MGT - Internal Control Task Force	360,209	MGT - Center for Performance Excellence	Absorbed old department
	Mobility and Street Services	31,048,043	Transportation	New Department and responsibilities split from old department
		70,485,084	Public Works	New Department and responsibilities split from old department
	Dallas Police Department	10,426,736	Transportation	New Department and responsibilities split from old department
	Code Compliance	13,489,146	Dallas Animal Services	New Department and responsibilities split from old department
	Housing/Community Services	2,516,983	Housing and Neighborhood Revitalization	Name change and responsibilities split from other (old) department
		3,644,313	MGT - Office of Community Care	New division in Management Services and responsibilities split from old department
		8,241,767	MGT - Office of Homeless Solutions	New division in Management Services and responsibilities split from old department
	Business Development & Procurement Services	3,040,515	MGT - Office of Business Diversity	New division in Management Services and absorbed portion of old department
	0	MGT - Office of Welcoming Communities and Immigrant Affairs	New division in Management Services	
FY 2018-19	MGT - Office of Ethics and Compliance	97,631	Human Resources	Absorbed old department
	Storm Drainage Management	58,436,837	Dallas Water Utilities	Absorbed portion of old department
		4,176,811	MGT - Office of Environmental Quality & Sustainability	Absorbed portion of old department
	Trinity Watershed Management	1,302,754	Dallas Water Utilities	Absorbed old department
	MGT - Healthcare Compliance Program	338,198	City Controller's Office	Absorbed old department
	Equipment and Building Services (General Fund and Internal Service Fund)	22,729,907	Building Services (General Fund)	New Department and responsibilities split from old department
		54,912,850	Equipment & Fleet Management (Internal Service Fund)	New Department and responsibilities split from old department
		4,353,095	Court and Detention Services	Absorbed portion of old department
	Public Works	10,169,613	MGT - Office of the Bond Program	New Department with positions and funding moved from various current departments
	Park and Recreation	1,985,272		
	Equipment and Building Services	767,643		
MGT - Center for Performance Excellence	774,104	City Controller's Office	Absorbed portion of old department	
	491,707	MGT - Office of Innovation	New division in Management Services and absorbed old department	
MGT - Office of Resilience	365,345	MGT - Office of Equity and Human Rights	New division in Management Services and absorbed old department	
	Human Resources	208,412	MGT - Office of Ethics and Compliance	New division in Management Services and responsibilities split from old department
		334,705	MGT - Office of Resiliency	New division in Management Services and responsibilities split from old department

Appendix B

Fiscal Year	Old	\$ Amount Reallocated	New	Note
FY 2019-20	MGT - Office of Equity and Human Rights	392,264	MGT - Office of Equity	New division in Management Services and responsibilities split from old department
		519,488	MGT - Office of Fair Housing and Human Rights	New division in Management Services and responsibilities split from old department
	Sustainable Development and Construction	557,141	MGT - Office of Historic Preservation	New division in Management Services and responsibilities split from old department
		0	MGT - Office of Community Police Oversight	New division in Management Services
FY 2020-21	MGT - Council Agenda Office	241,605	City Manager's Office	Absorbed old department
	MGT - Office of Ethics and Compliance	182,248	City Manager's Office	Absorbed old department
	MGT - Office of Business Diversity	826,215	Office of Economic Development	Absorbed old department
	MGT - Office of Innovation	334,895	Budget and Management Services	Absorbed portion of old department
	MGT - Office of Innovation	240,365	Office of Data Analytics and Business Intelligence	New Department with positions and funding moved from various current departments (MGT - Office of Innovation eliminated)
	Transportation	445,828		
	Information and Technology Services	1,717,266		
	MGT - Office of Equity	492,264	MGT - Office of Equity and Inclusion	New division in Management Services and absorbed old department
	MGT - Office of Resiliency	348,466		
	MGT - Office of Fair Housing & Human Rights	553,443		
	MGT - Office of Welcoming Communities and Immigrant Affairs	758,240		
	Code Compliance	120,996	MGT - Office of Integrated Public Safety Solutions	New division in Management Services and absorbed portion of old department
	Court and Detention Services	134,659		
	Dallas Police Department	58,191		
Dallas Police Department	169,515	MGT - Communications, Outreach, and Marketing	Absorbed portion of old department	
FY 2021-22	Sustainable Development and Construction (General Fund)	1,105,775	Planning and Urban Design	Absorbed portion of old department
		967,310	Public Works	Absorbed portion of old department
	Office of Economic Development	2,316,645	MGT - Small Business Center	New division in Management Services and absorbed portion of old department
FY 2022-23				
FY 2023-24	Court & Detention Services	31,014,617	City Marshal's Office	New Department with positions and funding moved from current department
	MGT - Office of Historic Preservation	1,597,044	Planning and Urban Design	Absorbed old department
	Office of Economic Development	529,940	MGT - Community Development	New division in Management Services with positions and funding moved from various current departments
	Planning and Urban Design	386,946		