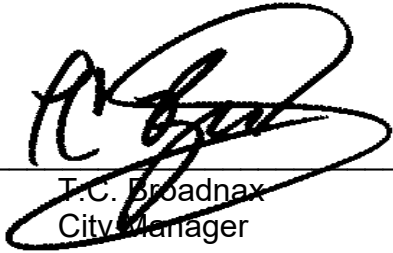


**AUGUST 8, 2023 CITY COUNCIL BUDGET BRIEFING AGENDA
CERTIFICATION**

This certification is given pursuant to Chapter XI, Section 9 of the City Charter for the City Council Briefing Agenda dated August 8, 2023. We hereby certify, as to those contracts, agreements, or other obligations on this Agenda authorized by the City Council for which expenditures of money by the City are required, that all of the money required for those contracts, agreements, and other obligations is in the City treasury to the credit of the fund or funds from which the money is to be drawn, as required and permitted by the City Charter, and that the money is not appropriated for any other purpose.



T.C. Broadnax
City Manager

08/04/2023

Date



Jack Ireland
Chief Financial Officer

08/04/2023

Date

RECEIVED

2023 AUG -4 PM 3:34

**CITY SECRETARY
DALLAS, TEXAS**

City of Dallas

*1500 Marilla Street
Council Chambers, 6th Floor
Dallas, Texas 75201*

Public Notice

230675

POSTED CITY SECRETARY
DALLAS, TX



COUNCIL BRIEFING AGENDA

August 8, 2023

9:00 AM

BUDGET WORKSHOP

(For General Information and Rules of Courtesy, Please See Opposite Side.)

(La Información General Y Reglas De Cortesía Que Deben Observarse

Durante Las Asambleas Del Consejo Municipal Aparecen En El Lado Opuesto, Favor De Leerlas.)

General Information

The Dallas City Council regularly meets on Wednesdays beginning at 9:00 a.m. in the Council Chambers, 6th floor, City Hall, 1500 Marilla. Council agenda meetings are broadcast live on bit.ly/cityofdallastv and on Time Warner City Cable Channel 16. Briefing meetings are held the first and third Wednesdays of each month. Council agenda (voting) meetings are held on the second and fourth Wednesdays. Anyone wishing to speak at a meeting should sign up with the City Secretary's Office by calling (214) 670-3738 by 5:00 p.m. of the last regular business day preceding the meeting. Citizens can find out the name of their representative and their voting district by calling the City Secretary's Office.

Sign interpreters are available upon request with a 48-hour advance notice by calling (214) 670-5208 V/TDD. The City of Dallas is committed to compliance with the Americans with Disabilities Act. **The Council agenda is available in alternative formats upon request.**

If you have any questions about this agenda or comments or complaints about city services, call 311.

Rules of Courtesy

City Council meetings bring together citizens of many varied interests and ideas. To insure fairness and orderly meetings, the Council has adopted rules of courtesy which apply to all members of the Council, administrative staff, news media, citizens and visitors. These procedures provide:

- That no one shall delay or interrupt the proceedings, or refuse to obey the orders of the presiding officer.
- All persons should refrain from private conversation, eating, drinking and smoking while in the Council Chamber.
- Posters or placards must remain outside the Council Chamber.
- No cellular phones or audible beepers allowed in Council Chamber while City Council is in session.

"Citizens and other visitors attending City Council meetings shall observe the same rules of propriety, decorum and good conduct applicable to members of the City Council. Any person making personal, impertinent, profane or slanderous remarks or who becomes boisterous while addressing the City Council or while

Información General

El Ayuntamiento de la Ciudad de Dallas se reúne regularmente los miércoles en la Cámara del Ayuntamiento en el sexto piso de la Alcaldía, 1500 Marilla, a las 9 de la mañana. Las reuniones informativas se llevan a cabo el primer y tercer miércoles del mes. Estas audiencias se transmiten en vivo por la bit.ly/cityofdallastv y por cablevisión en la estación *Time Warner City Cable* Canal 16. El Ayuntamiento Municipal se reúne en el segundo y cuarto miércoles del mes para tratar asuntos presentados de manera oficial en la agenda para su aprobación. Toda persona que desee hablar durante la asamblea del Ayuntamiento, debe inscribirse llamando a la Secretaría Municipal al teléfono (214) 670-3738, antes de las 5:00 pm del último día hábil anterior a la reunión. Para enterarse del nombre de su representante en el Ayuntamiento Municipal y el distrito donde usted puede votar, favor de llamar a la Secretaría Municipal.

Intérpretes para personas con impedimentos auditivos están disponibles si lo solicita con 48 horas de anticipación llamando al (214) 670-5208 (aparato auditivo V/TDD). La Ciudad de Dallas se esfuerza por cumplir con el decreto que protege a las personas con impedimentos, *Americans with Disabilities Act*. **La agenda del Ayuntamiento está disponible en formatos alternos si lo solicita.**

Si tiene preguntas sobre esta agenda, o si desea hacer comentarios o presentar quejas con respecto a servicios de la Ciudad, llame al 311.

Reglas de Cortesía

Las asambleas del Ayuntamiento Municipal reúnen a ciudadanos de diversos intereses e ideologías. Para asegurar la imparcialidad y el orden durante las asambleas, el Ayuntamiento ha adoptado ciertas reglas de cortesía que aplican a todos los miembros del Ayuntamiento, al personal administrativo, personal de los medios de comunicación, a los ciudadanos, y a visitantes. Estos reglamentos establecen lo siguiente:

- Ninguna persona retrasará o interrumpirá los procedimientos, o se negará a obedecer las órdenes del oficial que preside la asamblea.
- Todas las personas deben abstenerse de entablar conversaciones, comer, beber y fumar dentro de la cámara del Ayuntamiento.
- Anuncios y pancartas deben permanecer fuera de la cámara del Ayuntamiento.
- No se permite usar teléfonos celulares o enlaces electrónicos (*paggers*) audibles en la cámara del Ayuntamiento durante audiencias del Ayuntamiento Municipal

"Los ciudadanos y visitantes presentes durante las asambleas del Ayuntamiento Municipal deben de

attending the City Council meeting shall be removed from the room if the sergeant-at-arms is so directed by the presiding officer, and the person shall be barred from further audience before the City Council during that session of the City Council. If the presiding officer fails to act, any member of the City Council may move to require enforcement of the rules, and the affirmative vote of a majority of the City Council shall require the presiding officer to act." Section 3.3(c) of the City Council Rules of Procedure.

obedecer las mismas reglas de comportamiento, decoro y buena conducta que se aplican a los miembros del Ayuntamiento Municipal. Cualquier persona que haga comentarios impertinentes, utilice vocabulario obsceno o difamatorio, o que al dirigirse al Ayuntamiento lo haga en forma escandalosa, o si causa disturbio durante la asamblea del Ayuntamiento Municipal, será expulsada de la cámara si el oficial que este presidiendo la asamblea así lo ordena. Además, se le prohibirá continuar participando en la audiencia ante el Ayuntamiento Municipal. Si el oficial que preside la asamblea no toma acción, cualquier otro miembro del Ayuntamiento Municipal puede tomar medidas para hacer cumplir las reglas establecidas, y el voto afirmativo de la mayoría del Ayuntamiento Municipal precisara al oficial que este presidiendo la sesión a tomar acción." Según la sección 3.3 (c) de las reglas de procedimientos del Ayuntamiento.

Handgun Prohibition Notice for Meetings of Governmental Entities

"Pursuant to Section 30.06, Penal Code (trespass by license holder with a concealed handgun), a person licensed under Subchapter H, Chapter 411, Government Code (handgun licensing law), may not enter this property with a concealed handgun."

"De acuerdo con la sección 30.06 del código penal (ingreso sin autorización de un titular de una licencia con una pistola oculta), una persona con licencia según el subcapítulo h, capítulo 411, código del gobierno (ley sobre licencias para portar pistolas), no puede ingresar a esta propiedad con una pistola oculta."

"Pursuant to Section 30.07, Penal Code (trespass by license holder with an openly carried handgun), a person licensed under Subchapter H, Chapter 411, Government Code (handgun licensing law), may not enter this property with a handgun that is carried openly."

"De acuerdo con la sección 30.07 del código penal (ingreso sin autorización de un titular de una licencia con una pistola a la vista), una persona con licencia según el subcapítulo h, capítulo 411, código del gobierno (ley sobre licencias para portar pistolas), no puede ingresar a esta propiedad con una pistola a la vista."

"Pursuant to Section 46.03, Penal Code (places weapons prohibited), a person may not carry a firearm or other weapon into any open meeting on this property."

"De conformidad con la Sección 46.03, Código Penal (coloca armas prohibidas), una persona no puede llevar un arma de fuego u otra arma a ninguna reunión abierta en esta propiedad."

The City Council Briefing meeting will be held by videoconference and in the Council Chambers, 6th Floor at City Hall. Individuals who wish to speak in accordance with the City Council Rules of Procedure must sign up with the City Secretary's Office.

The public is encouraged to attend the meeting virtually; however, City Hall is available for those wishing to attend the meeting in person following all current pandemic-related public health protocols.

The following videoconference link is available to the public to listen to the meeting and Public Affairs and Outreach will also stream the City Council Briefing on Spectrum Cable Channel 16 and [bit.ly/cityofdallastv](https://dallascityhall.webex.com/dallascityhall/j.php?MTID=m24b6c12266f5ca81d74a685b4434b0ad):

<https://dallascityhall.webex.com/dallascityhall/j.php?MTID=m24b6c12266f5ca81d74a685b4434b0ad>

Invocation and Pledge of Allegiance

Special Presentations

Open Microphone Speakers

BRIEFINGS

- A. [23-1848](#) Budget Workshop: City Manager's Recommended Biennial Budget for FY 2023-24 and FY 2024-25

Attachments: [Presentation](#)

Adjournment

The above schedule represents an estimate of the order for the indicated briefings and is subject to change at any time. Current agenda information may be obtained by calling (214) 670-3100 during working hours.

Note: An expression of preference or a preliminary vote may be taken by the Council on any of the briefing items.

EXECUTIVE SESSION NOTICE

A closed executive session may be held if the discussion of any of the above agenda items concerns one of the following:

1. seeking the advice of its attorney about pending or contemplated litigation, settlement offers, or any matter in which the duty of the attorney to the City Council under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas clearly conflicts with the Texas Open Meetings Act. [Tex. Govt. Code §551.071]
2. deliberating the purchase, exchange, lease, or value of real property if deliberation in an open meeting would have a detrimental effect on the position of the city in negotiations with a third person. [Tex. Govt. Code §551.072]
3. deliberating a negotiated contract for a prospective gift or donation to the city if deliberation in an open meeting would have a detrimental effect on the position of the city in negotiations with a third person. [Tex. Govt. Code §551.073]
4. deliberating the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee; or to hear a complaint or charge against an officer or employee unless the officer or employee who is the subject of the deliberation or hearing requests a public hearing. [Tex. Govt. Code §551.074]
5. deliberating the deployment, or specific occasions for implementation, of security personnel or devices. [Tex. Govt. Code §551.076]
6. discussing or deliberating commercial or financial information that the city has received from a business prospect that the city seeks to have locate, stay or expand in or near the city and with which the city is conducting economic development negotiations; or deliberating the offer of a financial or other incentive to a business prospect. [Tex Govt. Code §551.087]
7. deliberating security assessments or deployments relating to information resources technology, network security information, or the deployment or specific occasions for implementations of security personnel, critical infrastructure, or security devices. [Tex Govt. Code §551.089]



City of Dallas

1500 Marilla Street
Council Chambers, 6th Floor
Dallas, Texas 75201

Agenda Information Sheet

File #: 23-1848

Item #: A.

Budget Workshop: City Manager's Recommended Biennial Budget for FY 2023-24 and FY 2024-25



City of Dallas

Budget Workshop: City Manager's Recommended Biennial Budget for FY 2023-24 and FY 2024-25

**City Council Briefing
August 8, 2023**

Jack Ireland, Chief Financial Officer

Janette Weedon, Director
Budget & Management Services

Presentation Outline



- Budget overview
- Proposed budget by Strategic Priority Areas
- General Fund revenues and expenses
- General purpose capital program and debt service
- Enterprise Funds
- Employee Health Benefits
- Information & Technology Services
- Community engagement
- Budget timeline



Budget Book Cover Photo Credit: "Trinity Flood Plain" by Don Raines, Jr., Planning & Urban Design



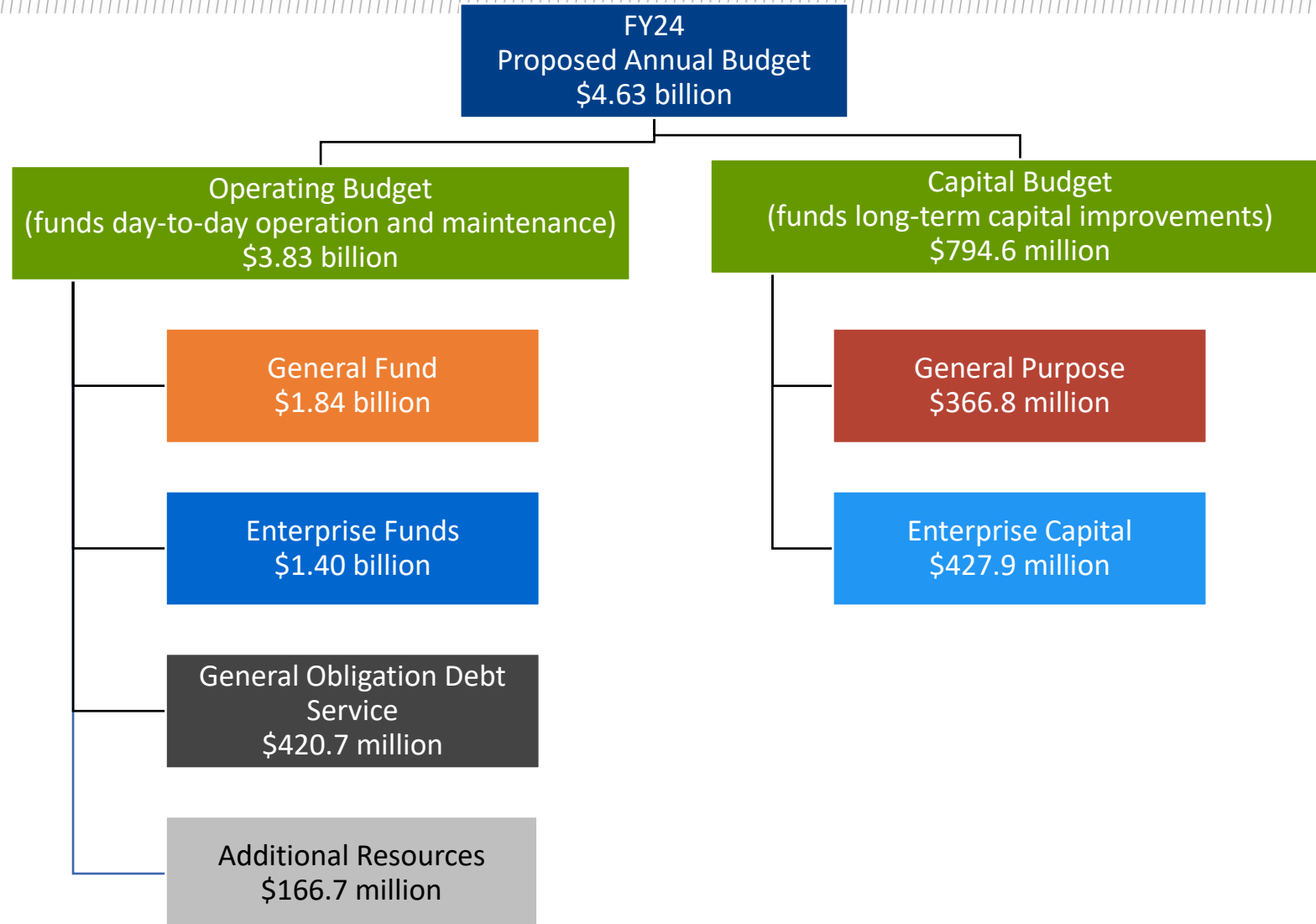
Budget Overview



- FY24 proposed and FY25 planned budgets are balanced and total \$4.63B and \$4.57B, respectively
- FY24 General Fund totals \$1.8B, which is \$137.8M or 8.1% more than FY23
- FY24 proposed budget reduces property tax rate for 8th consecutive year (0.65¢ per \$100 valuation reduction)



Budget Overview



Note: Internal Service Funds (embedded within operating funds) \$268.3 million



Budget Overview



Expenditure	FY23 Adopted	FY23 Amended	FY24 Proposed	FY25 Planned
General Fund	\$1,706,814,187	\$1,727,562,642	\$1,844,634,000	\$1,926,683,000
Aviation	163,476,405	163,476,405	184,832,684	188,631,644
Convention and Event Services	113,231,392	115,690,184	137,145,998	137,860,135
Dallas Water Utilities	761,226,160	834,226,160	791,275,376	814,782,871
DWU – Storm Drainage Mgmt.	72,433,742	82,433,742	80,093,972	85,852,114
Development Services	48,830,455	54,659,486	53,952,347	57,054,933
Municipal Radio	1,003,095	1,100,931	636,398	656,873
Sanitation Services	143,785,140	143,785,140	153,689,531	158,762,727
Debt Service	412,314,869	412,314,869	420,687,511	438,197,886
Additional Resources	127,781,943	156,939,450	166,677,152	127,936,226
Total Operating Budget	3,545,897,388	3,692,189,009	3,833,624,969	3,936,418,409
General Purpose	535,427,357	624,374,980	366,769,402	296,794,352
Enterprise Capital	423,782,406	496,782,406	427,850,044	338,783,385
Total Capital Budget	959,209,763	1,121,157,386	794,619,446	635,577,737
Total Budget	\$4,505,107,151	\$4,813,346,395	\$4,628,244,415	\$4,571,996,146



Budget Overview



- Funding for City's budget comes from many different revenue sources
- General Fund revenues come from property taxes, sales taxes, franchise fees, charges for service, fines, and other sources
- Enterprise Fund revenues come from customer service charges for operations such as water and sanitation
- Debt Service revenues comes from property taxes to pay general obligation debt
- Additional Resource revenues come from grants, trust, and other restricted sources





Proposed Budget by Strategic Priority Areas



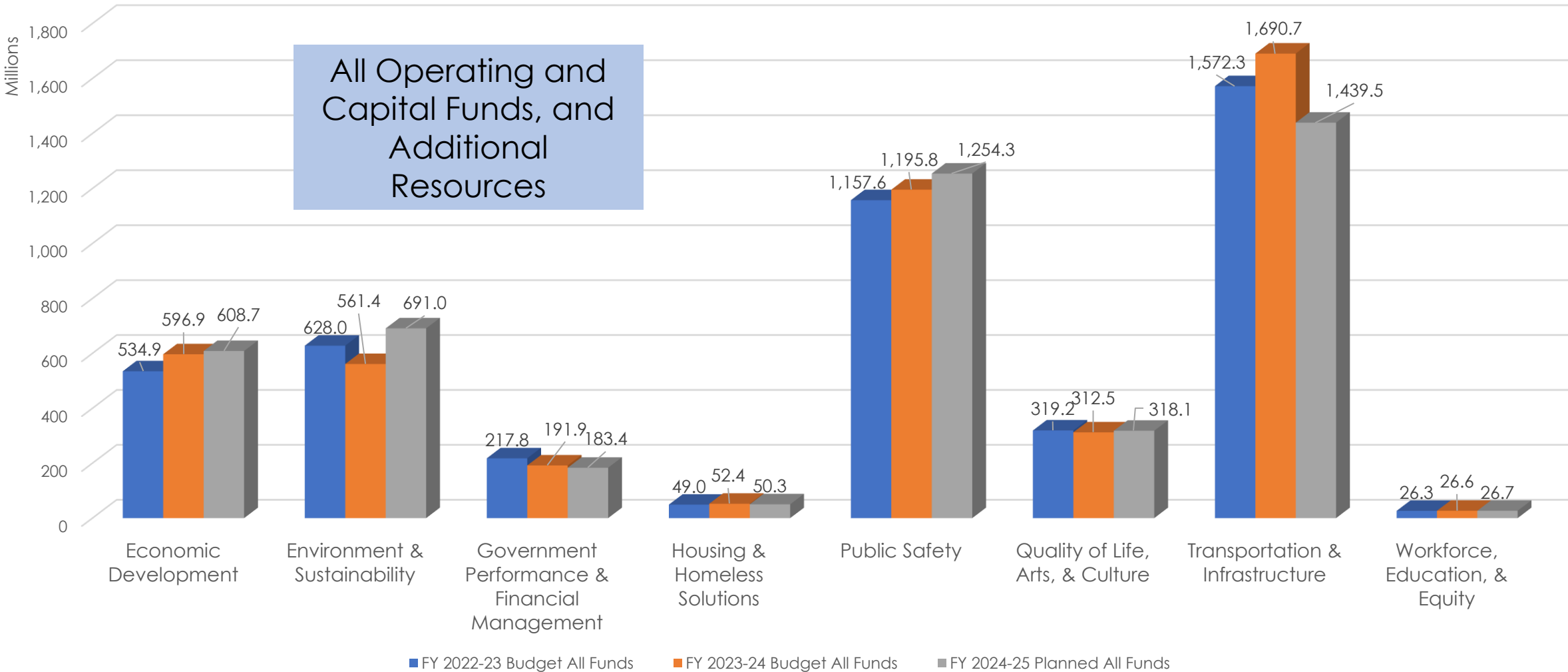
Proposed Budget by Strategic Priority Area



Strategic Priority Area	FY24 Proposed Budget - All Funds	FY25 Planned Budget - All Funds
Economic Development	\$596,879,447	\$608,726,059
Environment & Sustainability	561,379,781	691,027,046
Government Performance & Financial Management	191,872,031	183,398,907
Housing & Homelessness Solutions	52,413,880	50,256,713
Public Safety	1,195,849,229	1,254,329,280
Quality of Life, Arts, & Culture	312,478,154	318,114,027
Transportation & Infrastructure	1,690,731,553	1,439,459,773
Workforce, Education, & Equity	26,640,340	26,684,341
Total Budget	\$4,628,244,415	\$4,571,996,146

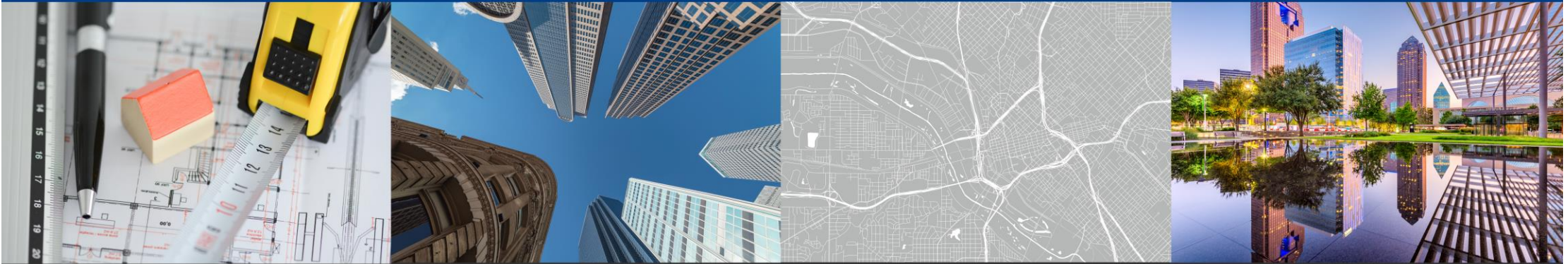


Expenses Aligned to Strategic Priority Area





ECONOMIC DEVELOPMENT



R.E.A.L. Engagement in Economic Development means that Dallas strives to be known as a business-friendly city that supports job creation, private investment, a broadened tax base, and economic opportunities for all members of our community.



Economic Development



- Launch a Community Development Team to advance community-oriented real estate projects with catalytic potential
- Augment planning and zoning staff with \$0.4M to address high demand for new development workload and oversight
- Continue implementation of the Kay Bailey Hutchison Convention Center Master Plan to transform the convention center
- Increase Public Private Partnership (PPP) investments by \$0.5M to support business development
- Invest \$124.9M through 18 Tax Increment Financing (TIF) districts and allocate \$6.0M to Infrastructure Investment Fund





ENVIRONMENT & SUSTAINABILITY



R.E.A.L. Engagement in Environmental & Sustainability means that we are committed to building a more resilient city by leading comprehensive efforts towards environmental stewardship, sustainability, conservation, environmental compliance, and environmental education.



Environment & Sustainability



- Continue advancement of the Comprehensive Environmental and Climate Action Plan (CECAP)
- Invest in an Urban Agriculture Infrastructure grant program to provide assistance to urban agriculture stakeholders
- Initiate a feasibility study and development of a composting site to turn waste into resources



*The City received \$1.5M (Brownfield Assessment Grant - \$500K, and Brownfields Revolving Loan Fund Grant - \$1M) from the Environmental Protection Agency (EPA) to expedite the assessment and cleanup of brownfield sites.



GOVERNMENT PERFORMANCE & FINANCIAL MANAGEMENT



R.E.A.L. Engagement in Government and Financial Management means that we are committed to being a well-managed and fiscally responsible city focused on delivering effective and efficient government service.



Government Performance & Financial Management



- Provide property tax relief by reducing the property tax rate by 0.65¢ from 74.58¢ to 73.93¢ per \$100 valuation and by increasing the over-65 disabled exemption from \$115,500 to \$139,400
- Compensate employees fairly through continued implementation of the annual merit program and increasing the minimum wage to \$18.50 per hour
- Increase capacity and staffing to procure goods and services more efficiently
- Invest in staffing resources and long-term solutions to modernize key software applications throughout the city and ensure the City's network is amply protected in everyday operations
- Enhance communications, outreach, and marketing to support crisis communications, media training, and language access





HOUSING & HOMELESS SOLUTIONS 🏠



R.E.AL. Engagement in Housing and Homelessness Solutions means that we ensure fair housing and affordable opportunities are available while working to eliminate homelessness.



Housing & Homelessness Solutions



- House 6,000 unique individuals by 2025 through the R.E.A.L. Time Rehousing (RTR) program which ensures proactive decommissioning of multiple encampments and ensure unsheltered residents are connected to expanded housing opportunities
- Meet the increased demand for cooling and warming shelters by investing an additional \$250K and provide relief during inclement weather for Temporary Inclement Weather Shelter (TIWS)
- Support senior residents and invest \$1.7M in Minor Home Repair Program





PUBLIC SAFETY



R.E.A.L. Engagement in Public Safety means that we strive to be the safest large city in the United States while serving and protecting our diverse community with integrity, respect, and equity.



Public Safety



- Provide market-based compensation and step increases in accordance with the Meet and Confer Agreement for uniform employees
- Expand police department resources with the hiring of 290 police recruits, through a retention incentive program, and increased overtime
- Right size fire department staffing model by adding 100 firefighters and increasing overtime funding
- Strengthen park security presence and ability to enforce serious offenses and enhance parks and trails lighting, security cameras, and Emergency Blue Light tower phones
- Continue to invest in safety of Dallas residents by ensuring that public safety equipment including software, technology, and equipment is readily available to police officers





QUALITY OF LIFE, ARTS, & CULTURE



R.E.A.L. Engagement in Quality of Life, Arts, & Culture means that Dallas is a world-class city that fosters clean and appealing neighborhoods while offering recreational, educational, and cultural activities that enhance the quality of life for our residents and visitors.



Quality of Life, Arts, & Culture



- Expand library hours and staffing levels at 15 additional locations to six (6) days per week of service so residents can enhance their lives through education, workforce development, and senior and early literacy programs
- Create a short-term rental registration program and inspection team to ensure compliance and oversight to rental properties
- Continue investments to reduce blight and foster clean, healthy, and safe communities
- Add \$250K in operational funding to Dallas Animal Services to support spay and neuter services and promote responsible pet ownership
- Maintain and purchase equipment to upkeep parks, trails, and other recreational amenities to maintain our nationally recognized and award-winning parks





TRANSPORTATION & INFRASTRUCTURE



R.E.A.L. Engagement in Transportation & Infrastructure means that we are committed to infrastructure network enhancements while continuing to deliver innovative, safe, and equitable infrastructure solutions and moving Dallas forward with a “service first” mentality.



Transportation & Infrastructure



- Invest \$150.2M in funding for public works projects including improvement and maintenance of 787 lane miles, sidewalk projects, bridge maintenance, and updating paving model to support quality modes of transportation
- Invest \$2.0M in sidewalk cost-share program for residents
- Ensure quality water resources and services through the continued implementation of the Integrated Pipeline Project (IPL) to connect Lake Palestine to Dallas' water supply and the continued implementation of the Unserved Areas Program
- Invest \$35.1M in capital improvement projects for stormwater and drainage management to minimize flooding and improve drainage
- Invest \$9.5M to address City facility maintenance needs





WORKFORCE, EDUCATION, & EQUITY



R.E.A.L. Engagement in Workforce, Equity, & Education means that we are recognized as a city that is equitable, inclusive, and welcoming for all residents and visitors.



Workforce, Education, & Equity



- Expand the Green Job Skills Program that empowers local contractors looking to increase their skill set and fulfill high-demand green jobs in Dallas
- Reduce disparities while improving outcomes in fair housing through development and implementation of the New Fair Housing Equity Plan
- Minimize barriers and fund \$120K in planning efforts that ensure that our numerous facilities and city buildings are accessible to all and comply with the American Disabilities Act (ADA) transition plan
- Support awareness of senior services and cross-departmental alignment of existing senior programs through the appointment of an Age-Friendly Officer
- Complete a comprehensive senior needs assessment and strategic plan to strengthen community engagement and better support future senior programs and services

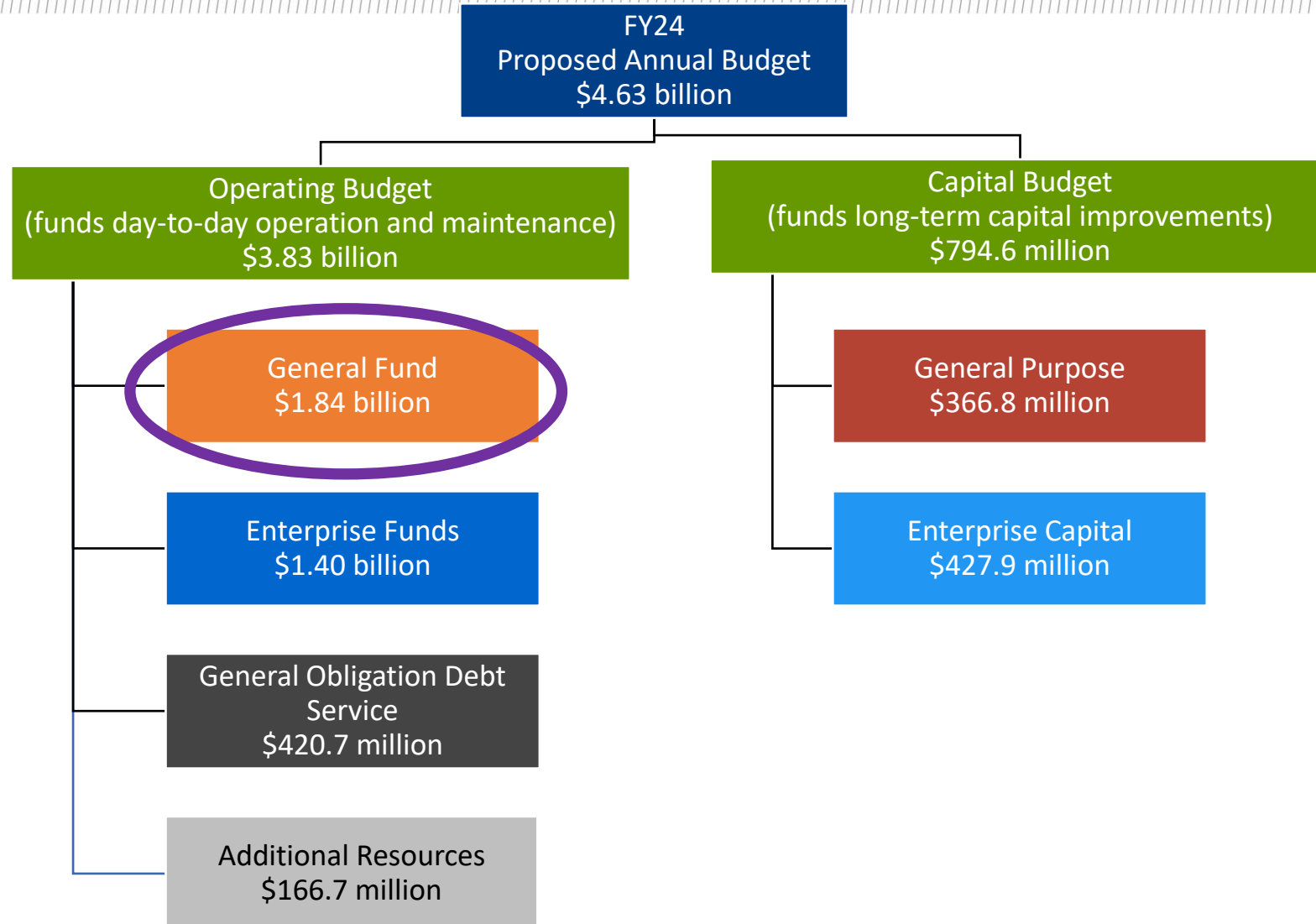




General Fund Revenues



Budget Overview



Note: Internal Service Funds (embedded within operating funds) \$268.3 million

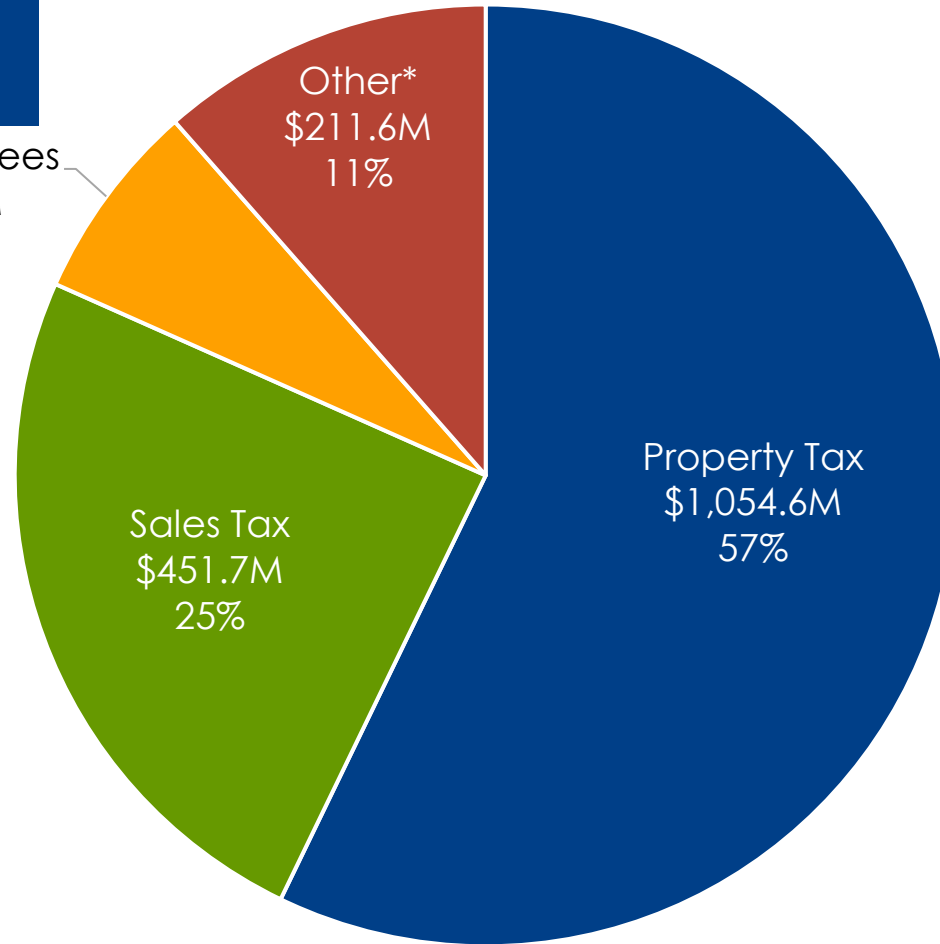


FY24 General Fund Revenue



FY24 Proposed Budget

Franchise Fees
\$126.3M
7%



General Fund
Revenue =
\$1.84B



General Fund Revenue



Revenue Category		FY22 Actual	FY23 Adopted Budget	FY23 Amended Budget	FY23 Forecast	FY24 Proposed Budget	FY25 Planned Budget
1	Property Tax	\$880,483,648	\$961,502,880	\$961,502,880	\$959,659,397	\$1,054,604,850	\$1,111,704,983
2	Sales Tax	407,309,124	417,232,383	432,750,269	432,750,269	451,745,839	476,575,898
3	Franchise and Other	132,750,263	127,865,821	127,865,821	127,737,531	126,633,664	125,997,225
4	Charges for Services	111,138,850	115,360,511	115,554,550	113,553,622	116,334,334	115,810,334
5	Fines and Forfeitures	24,081,688	23,776,847	23,776,847	23,990,929	20,090,957	20,090,957
6	Operating Transfers In	23,383,394	28,379,875	28,185,836	28,185,836	28,086,049	30,452,048
7	Intergovernmental	18,181,798	13,161,563	18,003,652	18,248,501	16,177,900	16,177,900
8	Miscellaneous	12,429,451	7,967,394	8,355,874	9,412,953	9,068,585	8,923,300
9	Licenses and Permits	5,960,602	5,616,913	5,616,913	5,980,763	7,891,822	7,950,355
10	Interest	2,636,878	5,950,000	5,950,000	7,178,818	14,000,000	13,000,000
Total Revenue		\$1,618,355,695	\$1,706,814,187	\$1,727,562,642	\$1,726,698,619	\$1,844,634,000	\$1,926,683,000





- Property tax is single largest source of revenue for City of Dallas and totals \$1.4B* as proposed for FY24
 - General Fund - \$1.05B
 - Debt Service Fund - \$398.41M
- Property tax is composed of three factors:
 1. Tax base value certified by four appraisal districts
 2. Tax exemptions allowed by state law and approved by City Council
 3. Tax rate set by City Council



Property Tax – Values



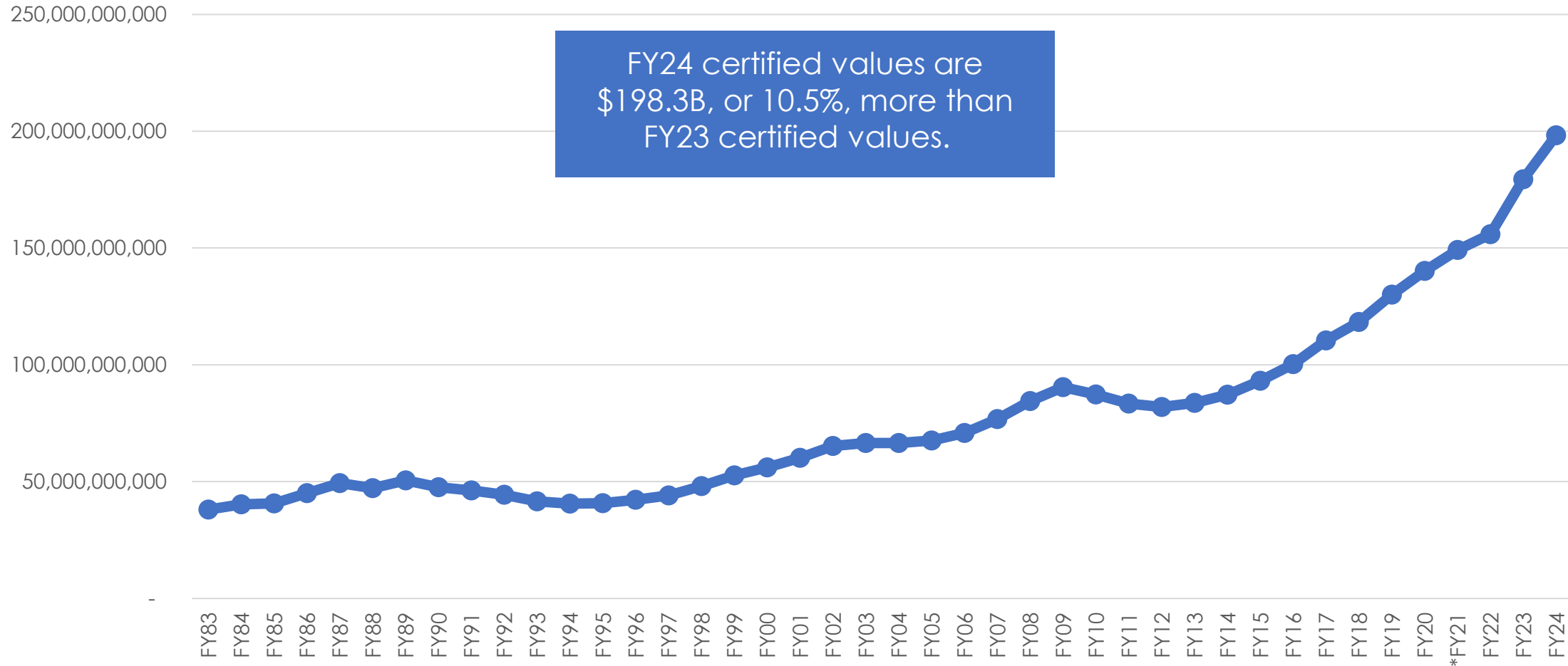
- Collin, Dallas, Denton, and Rockwall appraisal districts are required to certify values by July 25 (Sec. 26.01 (a))
- Certified value for FY24 is \$198.3B
- Values increased by \$18.8B or 10.5% compared to FY23 certified
 - New construction is \$3.7B and accounts for 2.1% of growth
 - Reappraisal is \$194.5B and accounts for 8.4% of growth



Property Tax – Values



Property Tax Value
In Million Dollars



*Supplemental values

Property Tax – Values



Fiscal Year	Assessed Valuation	Percent Change in Assessed Valuation	Reappraised Value	Total % Change Reappraisal	New Construction	New Construction % of Total
FY18	118,314,677,595	7.2%	115,001,492,791	4.18%	3,313,184,804	3.00%
FY19	130,080,986,261	9.9%	126,506,135,042	6.92%	3,574,851,219	3.02%
FY20	140,237,631,635	7.8%	136,496,479,273	4.93%	3,741,152,362	2.88%
FY21*	149,136,781,320	6.4%	145,633,737,634	3.85%	3,503,043,686	2.50%
FY22	155,938,191,755	4.6%	152,716,459,534	2.40%	3,221,732,221	2.16%
FY23	179,433,592,088	15.1%	176,100,035,254	12.93%	3,333,556,834	2.14%
FY24	198,272,090,573	10.5%	194,522,124,164	8.41%	3,749,966,409	2.09%

*Supplemental values



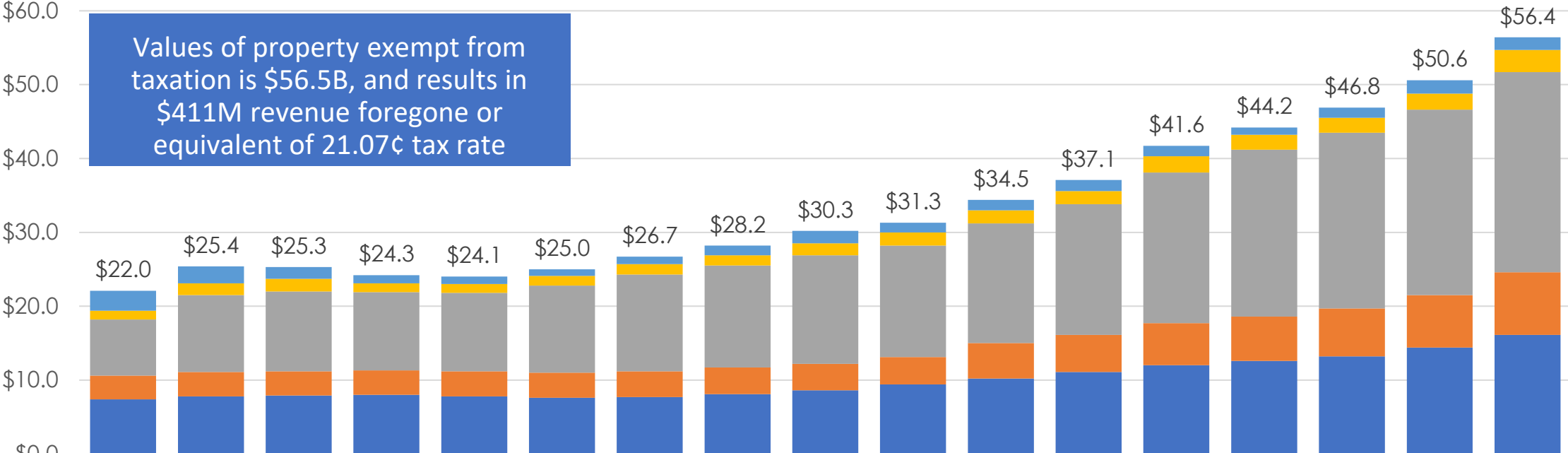
Property Tax – Exemptions



- Exemptions authorized by City Council include:
 - 20% homestead exemption (maximum allowed by state law)
 - \$16.1B value exempt from taxation
 - \$117.6M revenue forgone
 - \$139,400 age-65/over or disabled exemption
 - \$8.5B value exempt from taxation
 - \$63.0M revenue forgone



Property Tax – Exemptions



Values of property exempt from taxation is \$56.5B, and results in \$411M revenue foregone or equivalent of 21.07¢ tax rate

	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
Total	\$22.0	\$25.4	\$25.3	\$24.3	\$24.1	\$25.0	\$26.7	\$28.2	\$30.3	\$31.3	\$34.5	\$37.1	\$41.6	\$44.2	\$46.8	\$50.6	\$56.4
Other	\$2.7	\$2.3	\$1.6	\$1.1	\$1.0	\$0.9	\$1.0	\$1.3	\$1.7	\$1.3	\$1.4	\$1.5	\$1.4	\$1.0	\$1.4	\$1.8	\$1.7
Freeport	\$1.2	\$1.6	\$1.7	\$1.2	\$1.2	\$1.3	\$1.4	\$1.4	\$1.6	\$1.8	\$1.8	\$1.8	\$2.2	\$2.0	\$2.0	\$2.2	\$3.0
Totally Exempt	\$7.6	\$10.4	\$10.8	\$10.6	\$10.6	\$11.8	\$13.1	\$13.8	\$14.7	\$15.1	\$16.2	\$17.7	\$20.4	\$22.6	\$23.8	\$25.1	\$27.1
Over-65/Disabled	\$3.2	\$3.3	\$3.3	\$3.3	\$3.4	\$3.4	\$3.5	\$3.6	\$3.6	\$3.7	\$4.8	\$5.0	\$5.7	\$6.0	\$6.5	\$7.1	\$8.5
Homestead	\$7.4	\$7.8	\$7.9	\$8.0	\$7.8	\$7.6	\$7.7	\$8.1	\$8.6	\$9.4	\$10.2	\$11.1	\$12.0	\$12.6	\$13.2	\$14.4	\$16.1

■ Homestead
 ■ Over-65/Disabled
 ■ Totally Exempt
 ■ Freeport
 ■ Other
 Total



Property Tax – Rate



- Tax rate is split between:
 - General Fund, which supports day-to-day operations – 72.4% of tax rate
 - Debt Service Fund, which is used to pay general obligation long-term debt – 27.6% of tax rate
- Proposed budget recommends reducing tax rate by 0.65¢ from 74.58¢ to 73.93¢ per \$100 valuation for FY24
- 0.65¢ equals \$12.7M revenue foregone

Tax Rate	Revenue Foregone
4.00¢	\$78.1M
3.00¢	\$58.6M
2.00¢	\$39.1M
1.00¢	\$19.5M
0.50¢	\$9.8M
0.25¢	\$4.8M



Property Tax – Rate



- Proposed budget reduces tax rate for 8th consecutive year for total of 5.77¢ or 7.2% reduction
- Total revenue foregone over 8 years equals \$103.0M

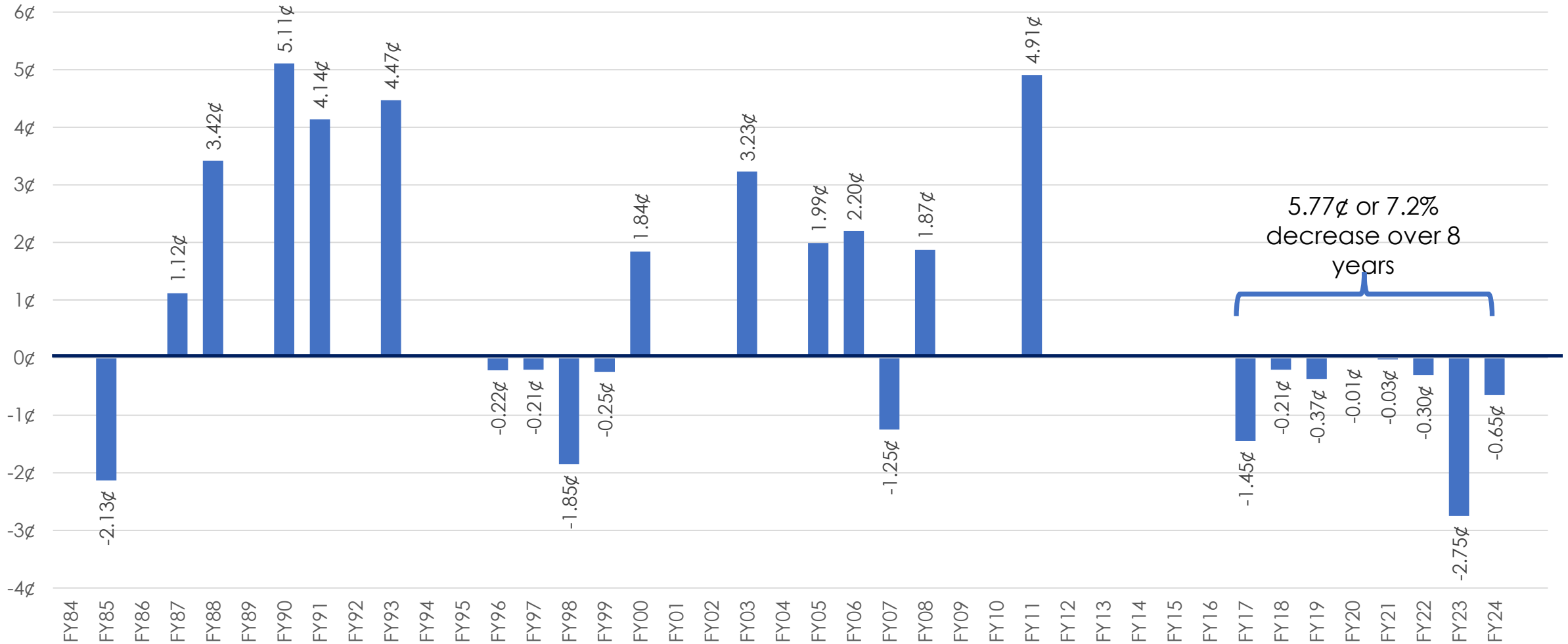
Fiscal Year	General Fund	Debt Service	Total	Reduction	Foregone Revenue in FY24
FY16	56.46¢ (70.8%)	23.24¢ (29.2%)	79.70¢		
FY17	56.01¢ (71.6%)	22.24¢ (28.4%)	78.25¢	-1.45¢	\$25.6M
FY18	55.80¢ (71.5%)	22.24¢ (28.5%)	78.04¢	-0.21¢	\$3.7M
FY19	56.67¢ (73.0%)	21.00¢ (27.0%)	77.67¢	-0.37¢	\$6.5M
FY20	56.91¢ (73.3%)	20.75¢ (26.7%)	77.66¢	-0.01¢	\$0.2M
FY21	56.88¢ (73.3%)	20.75¢ (26.7%)	77.63¢	-0.03¢	\$0.5M
FY22	56.58¢ (73.2%)	20.75¢ (26.8%)	77.33¢	-0.30¢	\$5.3M
FY23	54.03¢ (72.4%)	20.55¢ (27.6%)	74.58¢	-2.75¢	\$48.5M
FY24	53.53¢ (72.4%)	20.40¢ (27.6%)	73.93¢	-0.65¢	\$12.7M
			Total	-5.77¢	\$103.0M



40-year History of Tax Rate Change



YEAR-OVER-YEAR CHANGE IN TAX RATE
IN CENTS PER \$100 VALUATION



Property Tax – Typical Tax Bill



- Every homeowner's tax bill will be different depending on value of their property and exemptions
- Table below provides change to tax bill based on following:
 - Typical value of residential home in City of Dallas is now \$334,710
 - Owner-occupied residences receive 20% homestead exemption

	FY23 Tax Rate	FY24 Tax Rate	FY23 Tax Rate & 65/over Exemption	FY24 Tax Rate & 65/over Exemption
Tax Rate	74.58¢	73.93¢	74.58¢	73.93¢
65/over Exemption			\$115,500	\$139,400
Tax Bill	\$1,997.01	\$1,979.61	\$1,135.61	\$949.02
Savings	(\$17.40)		(\$186.59)	



Property Tax – State Requirements



- City current tax rate and FY24 proposed rate
 - FY23 current = 74.58¢
 - FY24 proposed = 73.93¢
- Dallas County Tax Office calculated tax rates in compliance with Texas Reform and Transparency Act of 2019 (Senate Bill 2)
 - No-New-Revenue Rate = 68.13¢ (5.8¢ reduction)
 - Would result in \$113.3M reduction in revenue
 - Voter Approval Rate = *74.82¢ (0.89¢ increase)
 - Would result in \$17.4M increase in revenue



*Note: Voter-approval rate includes 3.65¢ “unused increment” from FY 2020-21

Property Tax – State Requirements



- Since FY24 proposed rate exceeds no-new-revenue rate, we are required to publish a notice in newspaper, hold a public hearing, and adopt tax rate
- State law requires following action on August 23
 - Specify tax rate
 - Take record vote
 - Schedule public hearing
- Notice will be published in newspaper on September 9
- Public hearing will be held on September 20
- Tax rate will be adopted on September 20





- Unused Increment
 - Reflects three-year rolling sum of difference between actual tax rate and voter-approval tax rate
 - Cities allowed to bank any unused amounts below voter-approval tax rate to use up to three years
 - Voter-Approval tax rate for FY21 was 88.72¢ and City Council adopted tax rate of 77.63¢ creating unused increment of 11.09¢
 - Unused increment available to use in FY22, FY23, and FY24



Property Tax



- Unused Increment

Look back three years



	FY21	FY22	FY23	FY24
Tax Year	2020	2021	2022	2023
Voter-Approval Tax Rate*	88.72¢	75.22¢	70.13¢	70.28¢
Adopted Tax Rate	77.63¢	77.33¢	74.58¢	73.93¢
Unused increment	11.09¢	(2.11¢)	(4.45¢)	(3.65¢)
Incremental Revenue**		\$32.9M	\$79.8M	\$71.3M

*Voter-approval rate without unused increment

**Reflects revenue resulting from unused increment



Sales Tax



- Sales tax in Dallas is 8.25%, including 2% local option that is governed and capped by state law
- State law identifies which goods and services are taxable versus non-taxable
- Sales tax is most volatile source of revenue and is affected by local, national, and global factors
- FY23 year-end trend is positive with a slowing to more historical growth rate
- FY24 and FY25 reflects average growth of 4.9%

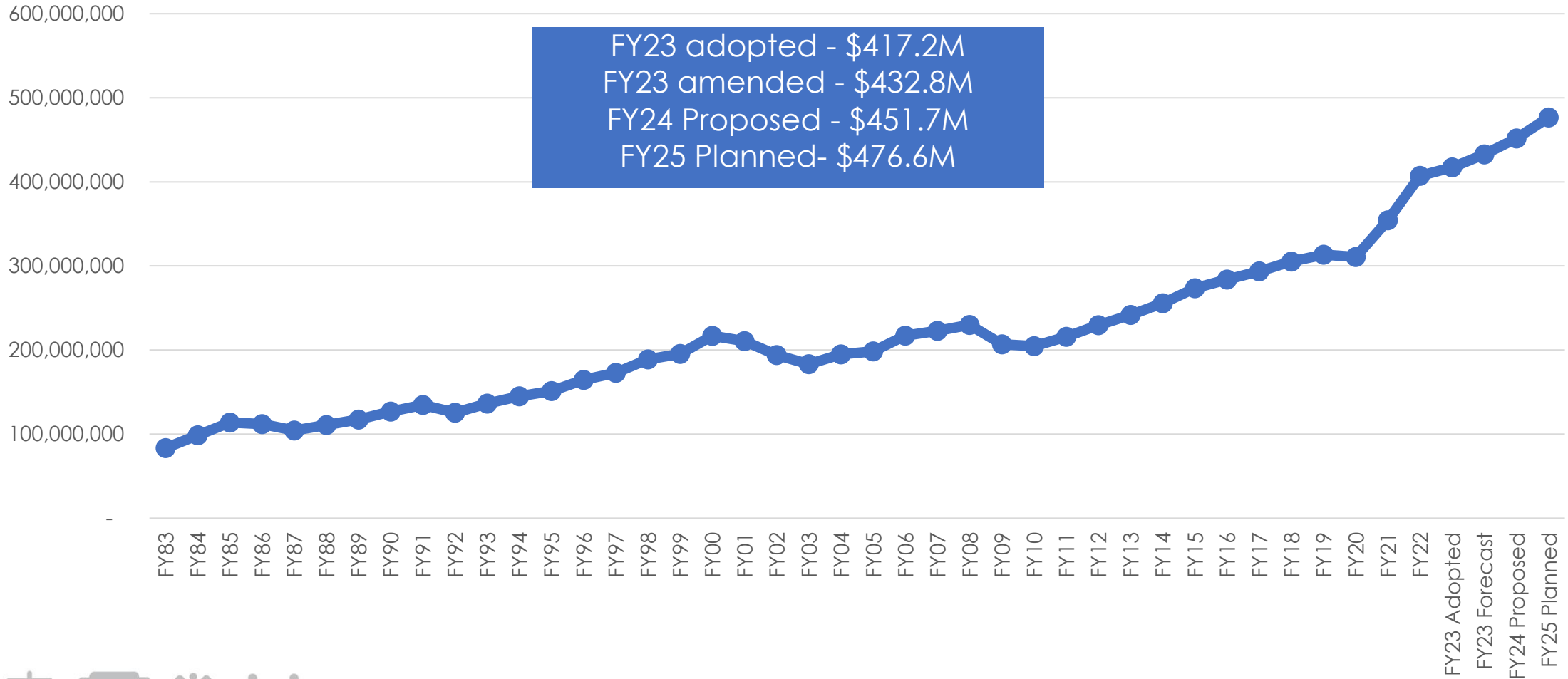
Sales Tax Distribution	
State of Texas	6.25%
Local Option – Dallas Area Rapid Transit (DART)	1.00%
Local Option – City of Dallas	1.00%
Total	8.25%



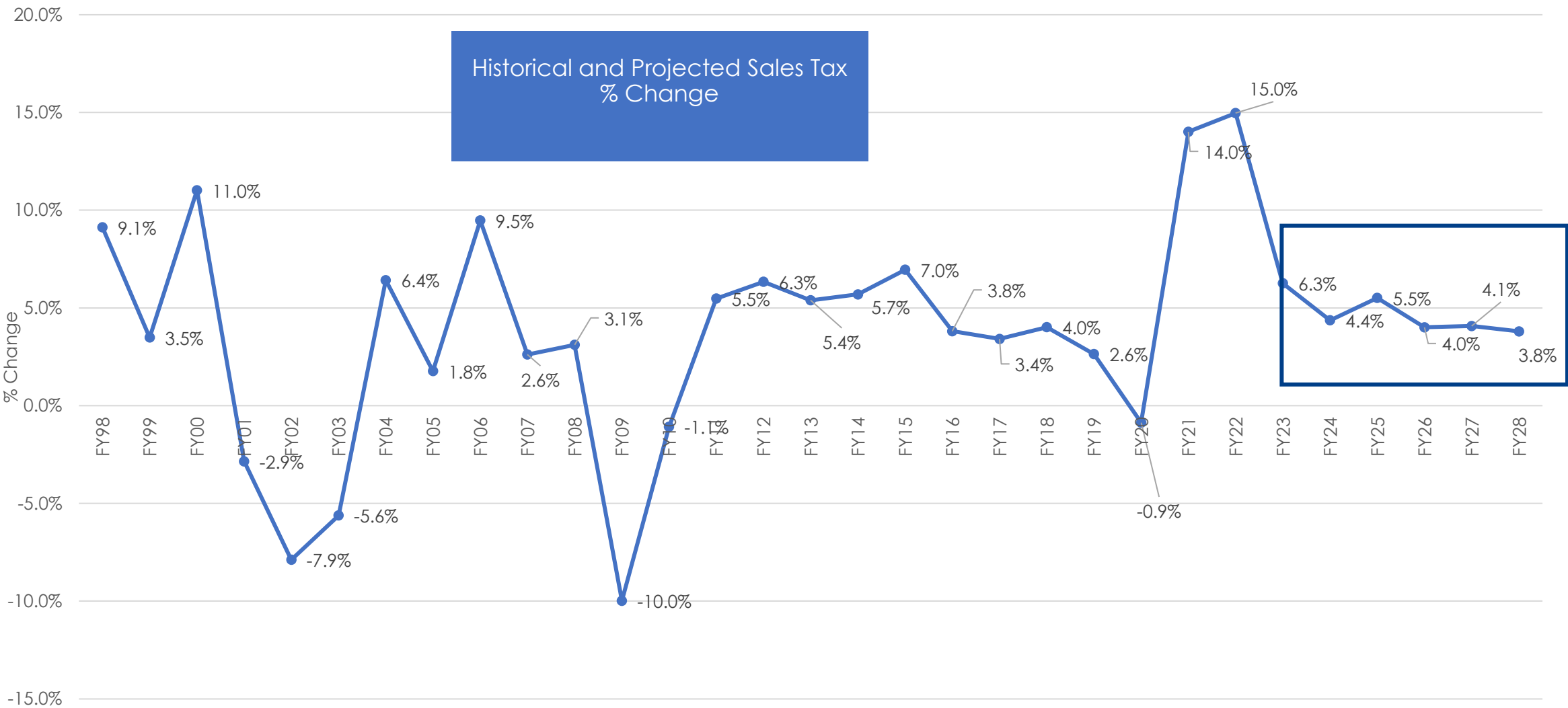
Sales Tax



Sales Tax Revenue
In Million Dollars



Sales Tax





- Financial Management Performance Criteria (FMPC) #12:
 - Requires review of selected fees and charges at least once every four years
 - Determine extent to which full cost of associated services is being recovered by revenues
 - Where feasible and desirable, City shall set fees and charges to achieve full cost recovery
 - City may subsidize services funded by fees or charges based on other City objectives
 - If an individual fee increases to achieve full cost recovery is greater than 50 percent, City may opt to phase fee increase over three years



Fee Review



- Fees reviewed this year:
 - Dallas Animal Services
 - Code Compliance
 - Dallas Fire Rescue
 - Dallas Police Department
 - Office of Environmental Quality
- Full cost recovery will result in fee increases and add revenue to support service delivery
- Fee study results included in Appendix
- Fee recommendations are included in FY24 proposed budget and resulted in \$3.5M revenue increase





General Fund Expenses



General Fund Expense Drivers



- FY24 proposed General Fund is \$137.8M or 8.1% more than FY23 adopted budget including several expense drivers
- Implement market pay adjustments for police and fire uniformed personnel per Meet and Confer agreement - \$18.6M
 - Agreement outlined a market-based pay philosophy, as well as step pay increases
 - Recommendation reflects March 2023 market study - average 5.01% increase
 - Current agreement expires September 30, 2025
- Police and Fire overtime - \$36.4M
- Additional uniform personnel in Fire - \$10.1M



General Fund Expense Drivers



- DPD Technology - \$4.9M
- DPD other enhancements - \$4.1M
 - Reallocation and funding for 28 vacant non-uniform positions
 - Add 21 new non-uniform positions
- Park security - \$3.9M
- Phase II expanded library hours - \$3.1M
- TIF Infrastructure Fund - \$6.0M
- General Fund increase in ITS investment - \$9.2M
- General Fund increase in health benefits - \$14.6M



General Fund Expense Drivers



- General Fund increase in worker's compensation, liability, and insurance - \$4.2M
- General Fund increase in fleet and fuel expenses - \$2.0M
- Non-uniform compensation - \$8.9M
 - Maintain compliance with FMPC #25 - competitive pay for non-uniform personnel
 - Planned merit of 3%
 - Increase wage floor for all full-time and part-time permanent, temporary, and seasonal City employees to \$18.50 per hour
 - Address vertical and horizontal compression



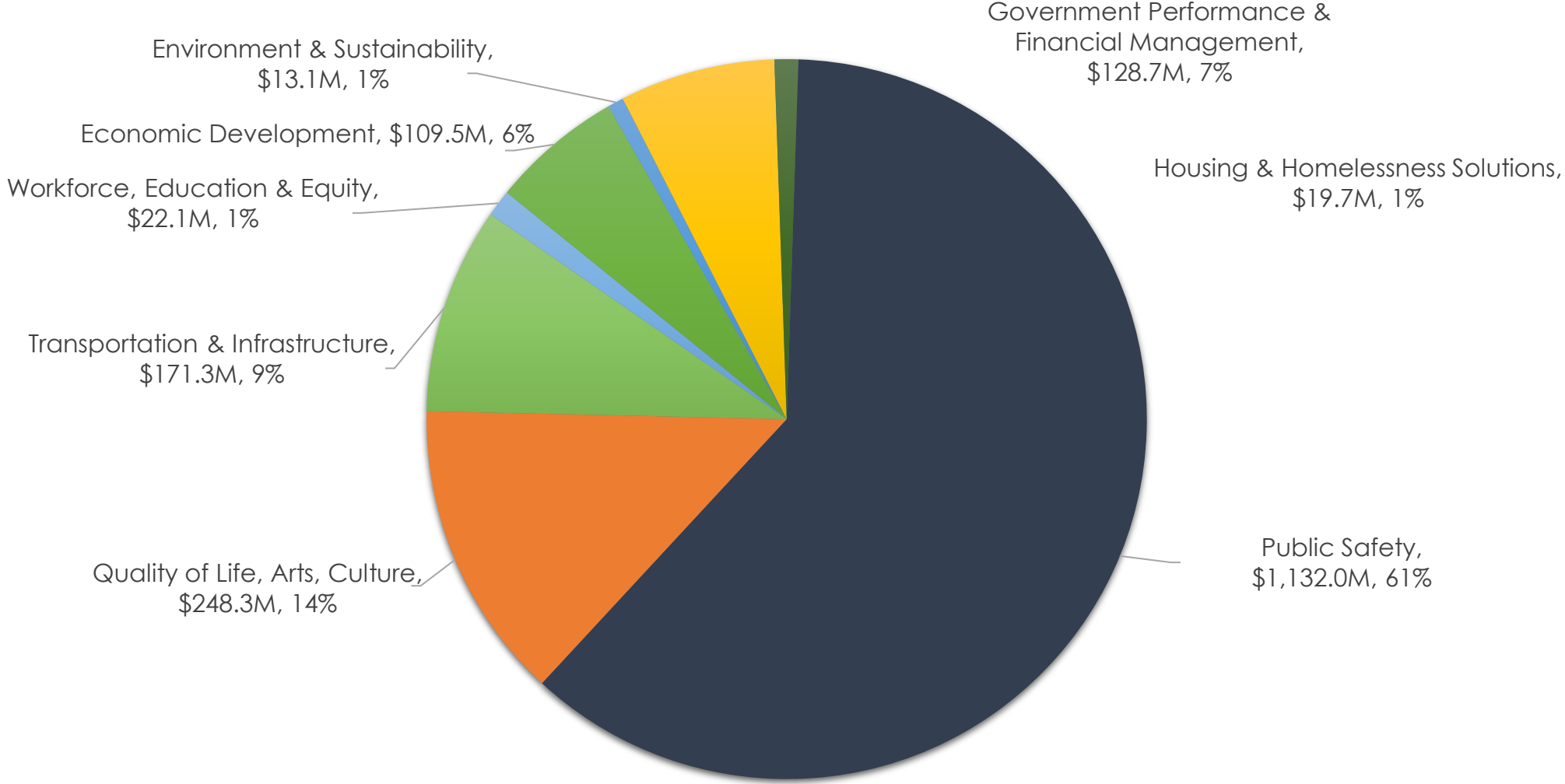
General Fund Expense Drivers



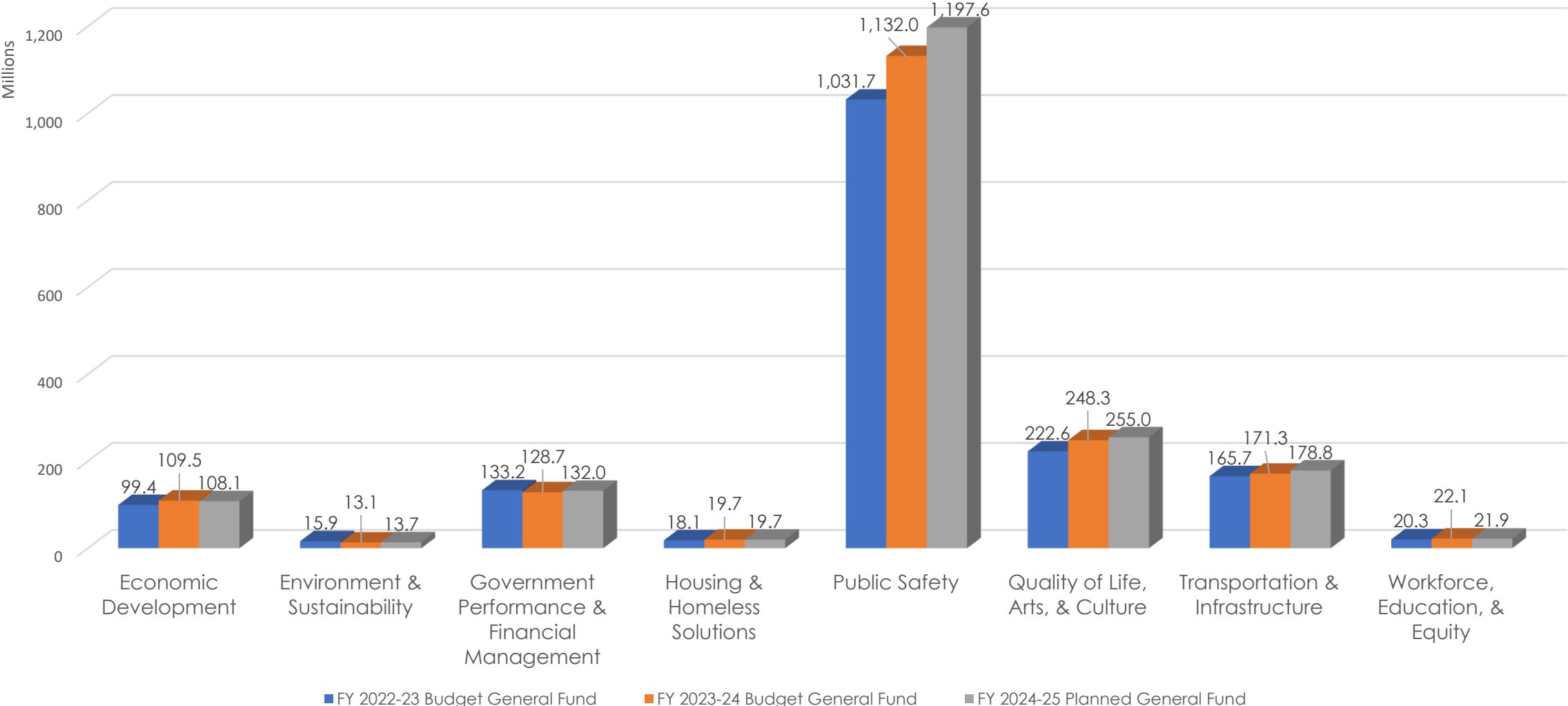
- Personnel
 - City relies on employees to deliver vast array of services—from public safety to solid waste collection, from code compliance to cultural services, from food inspection to fleet maintenance
 - Total personnel cost accounts for approximately 70% of General Fund budget and includes pay, overtime, health benefits, pension, life insurance, and worker's compensation



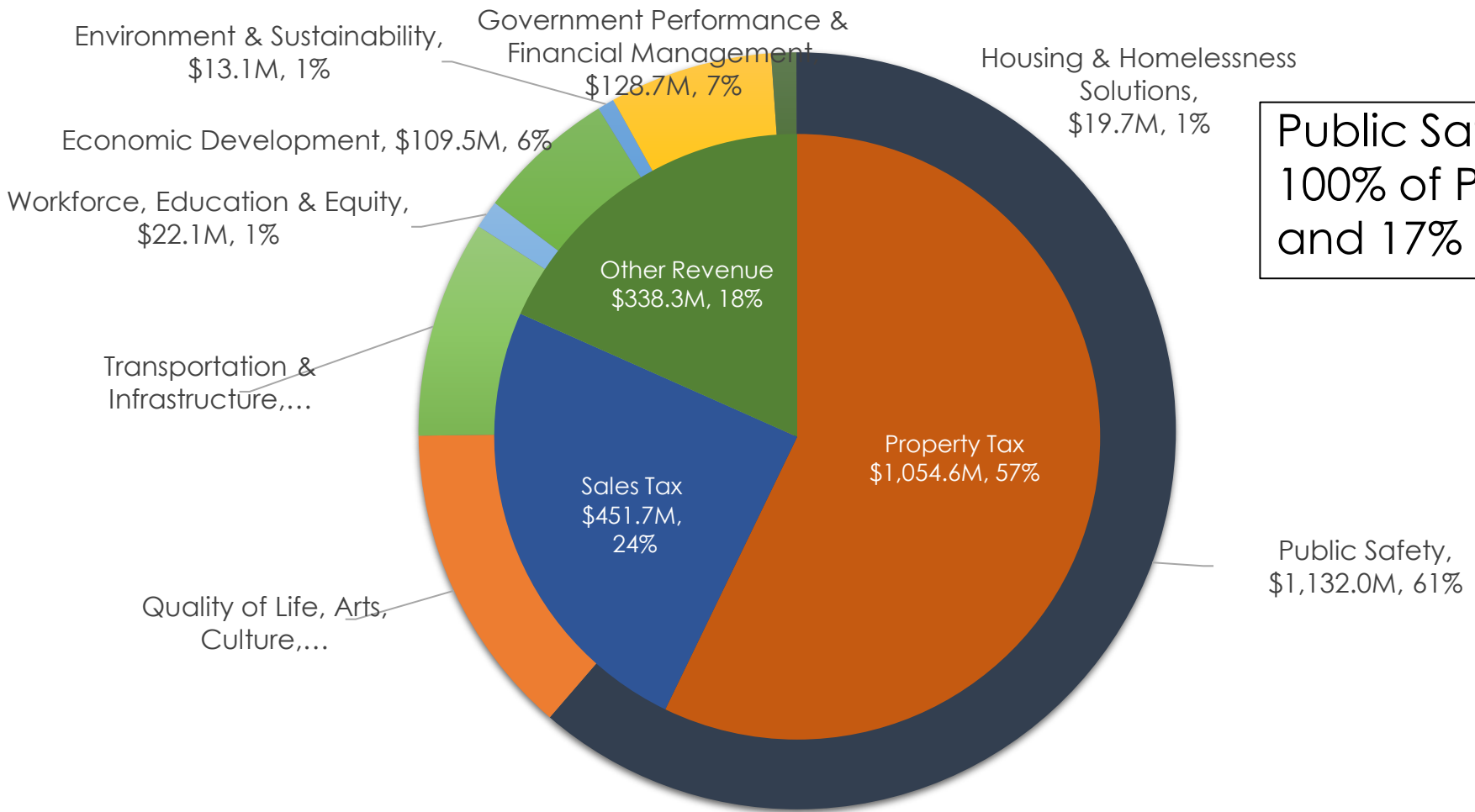
FY24 Proposed Expenses (\$ in millions)



Expenses Aligned to Strategic Priority



FY24 Proposed Expenses (\$ in millions)



Public Safety requires 100% of Property taxes and 17% of Sales taxes

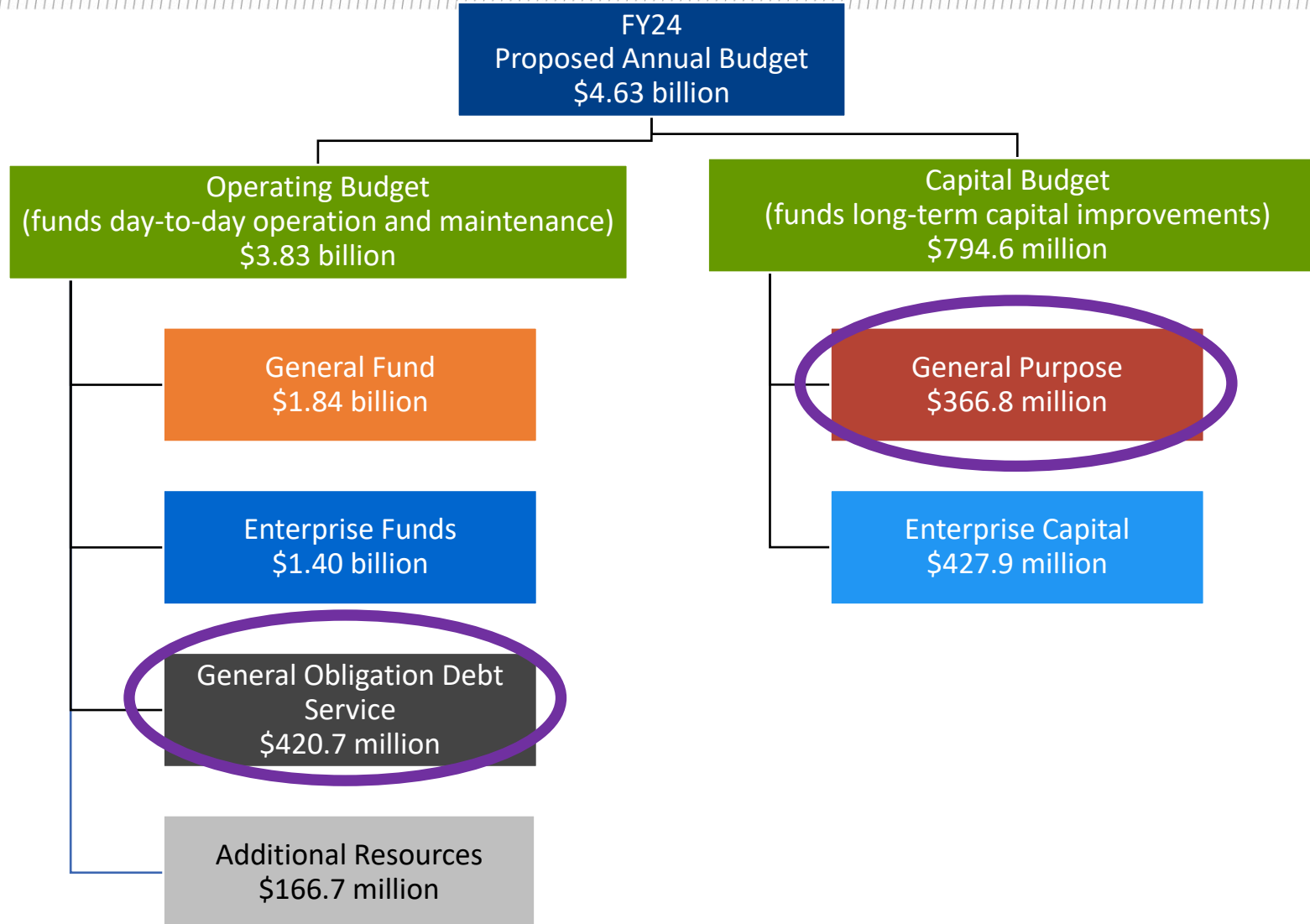




General Purpose Capital and Debt Service



Budget Overview



Note: Internal Service Funds (embedded within operating funds) \$268.3 million



General Purpose Capital



- Budget includes capital improvement projects totaling \$366.8M supported through both debt issuance and pay-as-you-go funding
- Projects include streets and alleys, flood protection, park and recreation, and City facilities, among others
- 2024 General Obligation Bond program will provide voter-authorized financing of future capital projects



Debt Service



- Property tax revenues are used to pay debt service on General Obligation debt totaling \$2.2B outstanding principal (as of 9/30/23)
- FY24 debt service budget includes \$420.7M
 - \$342.9M - principal and interest for existing debt
 - \$15.2M - General Obligation debt
 - \$9.8M – Certificates of Obligation
 - \$34.5M - TIF increment payments
 - \$10.6M – Master Lease
 - \$7.8M - Equipment Acquisition Notes

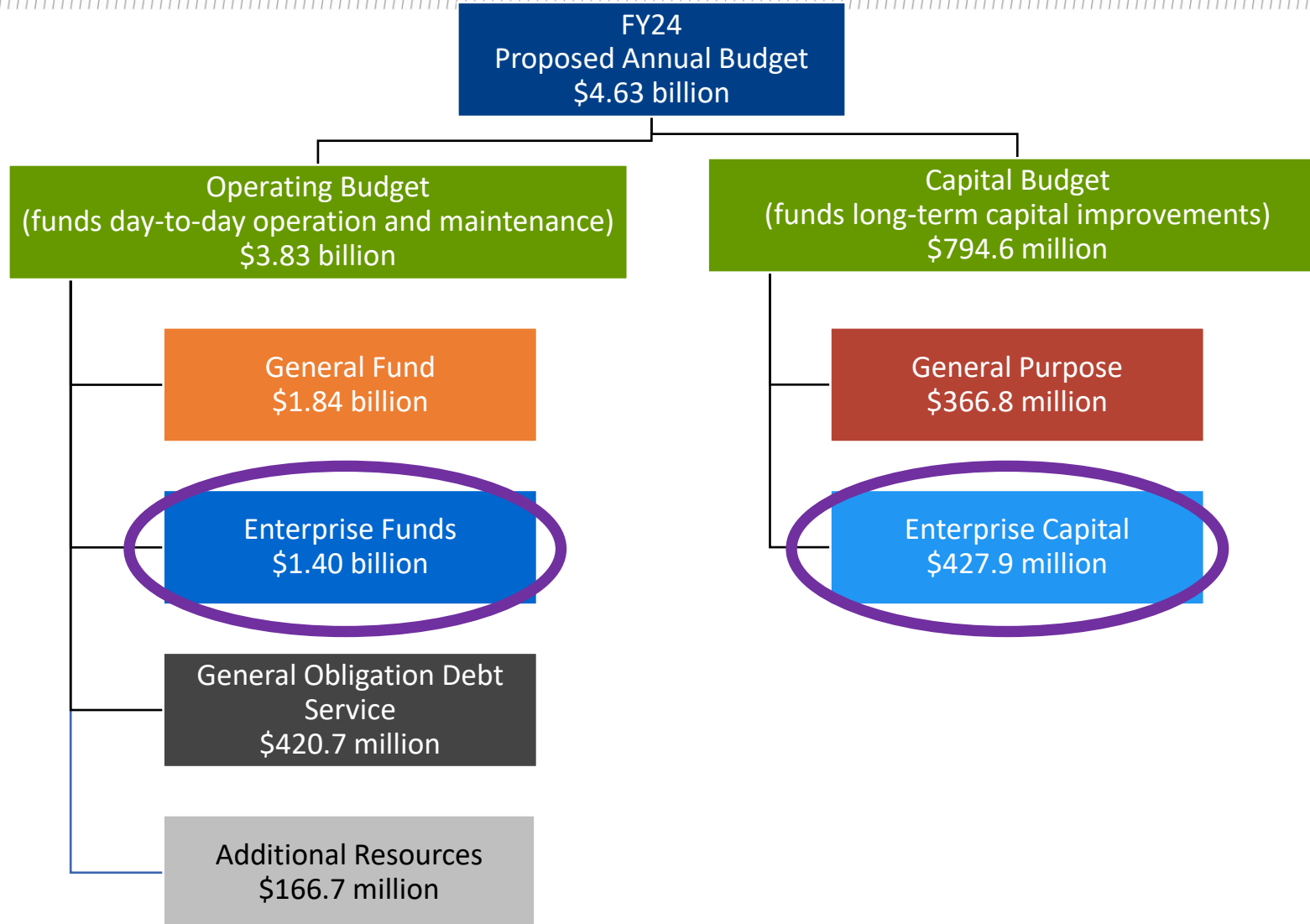




Enterprise Funds



Budget Overview



Note: Internal Service Funds (embedded within operating funds) \$268.3 million





- FY24 proposed operating and capital budget for Aviation (AVI)
 - Operating budget - \$184.8M
 - Capital budget - \$11.3M
 - FY24 budget reflects \$24M increase in revenue due to increase in enplanements, concessions, parking, and other miscellaneous fees
 - Dallas Love Field has returned to pre-pandemic level of passenger traffic with an estimated 10.2 million enplanements in FY24
- Major Investments
 - Investments in fleet/equipment/furniture, IT infrastructure, streetscape enhancements along Lemmon Avenue, inflationary contractual increases, and additional staff to sustain growth and ensure safety



Convention & Event Services



- FY24 proposed operating and capital budget for Convention & Event Services (CCT)
 - Operating budget - \$137.1M
 - Capital budget - \$88.3M
- Fund operation and maintenance of Kay Bailey Hutchison Convention Center Dallas (KBHCCD) and direct KBHCCD Master Planning process
- Major investments
 - Pay increase related to personnel services (compensation, pension, and health benefits), capital transfers for KBHCCD renovations and infrastructure improvements



Development Services



- FY24 proposed operating budget for Development Services (DEV)
 - Operating - \$54.0M
- DEV proposed revenues include 24.1% increase compared to FY23 to support ongoing operations
 - Fee study underway
 - Proposed budget contingent on City Council approval of fees
 - Proposed fee changes will be presented to City Council in late Sep/Oct
 - Ongoing discussions with key stakeholders
- Major Investments
 - Pay increase related to personnel services (compensation, retention incentive, pension, and health benefits), technology improvements, and additional positions for part-time trades





- FY24 proposed operating and capital budget for Dallas Water Utilities (DWU)
 - Operating budget - \$791.3M
 - Capital budget - \$319.5M
- DWU plans 1.6% fee increase from \$70.19 to \$71.33 per month for typical residential customer
- Major Investments
 - Increase due to personnel services (compensation, pension, and health benefits), internal services (ITS, fleet and risk management), maintenance associated with water production, and debt issuance funding for capital system improvements to continue repair and rehabilitation of water and wastewater infrastructure



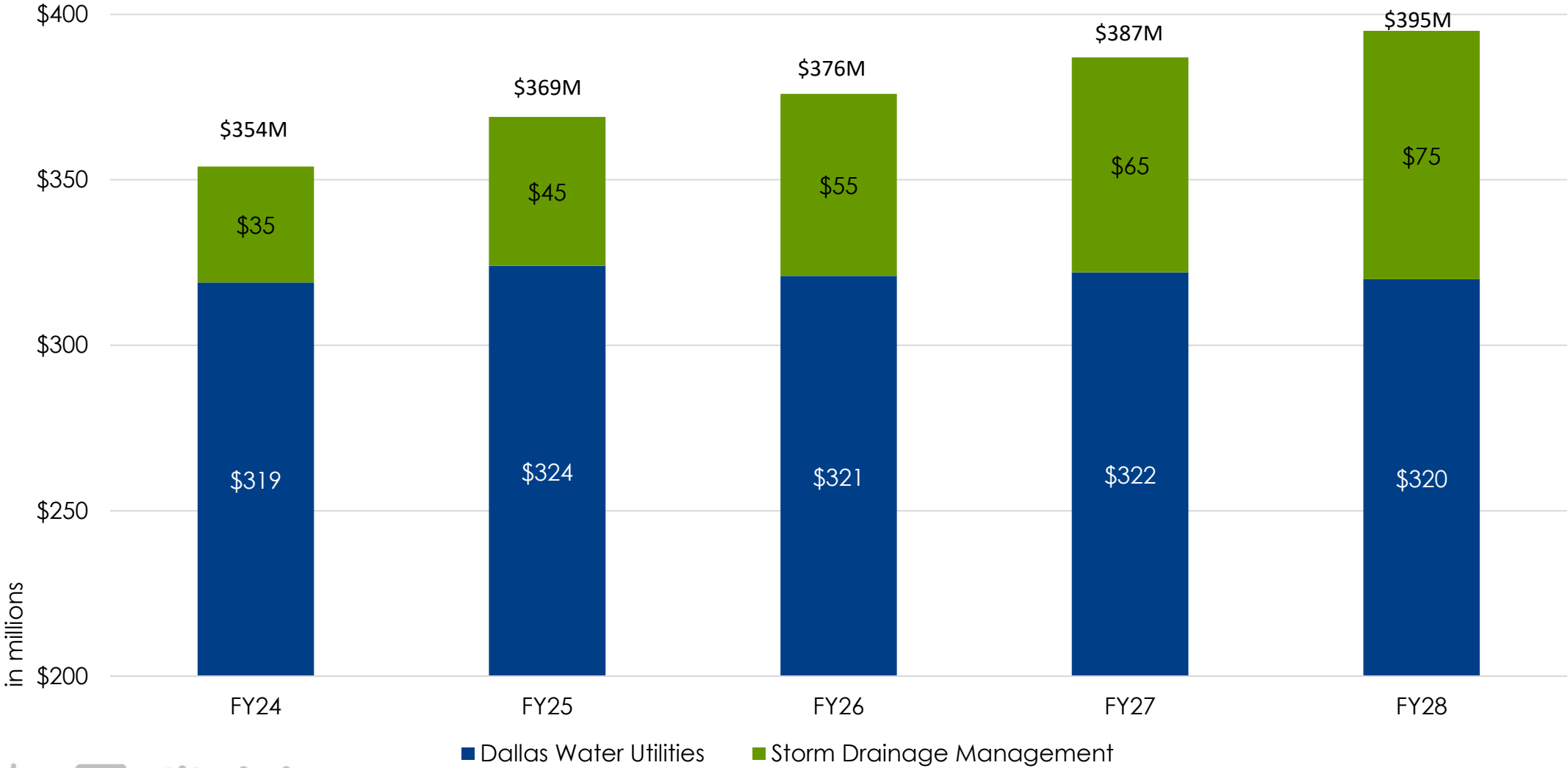
DWU – Storm Drainage Management



- FY24 proposed operating and capital budget for Storm Drainage Management (SDM)
 - Operating budget - \$80.1M
 - Capital budget - \$37.6M
- SDM plans 5.0% fee increase from \$9.22 to \$9.68 per month for typical residential customer
- Major Investments
 - Increase in capital costs to address 10-year capital improvement plan, equipment needs, and increases associated with traditional and natural flood risk management actions



DWU/SDM Capital Program Outlook



Sanitation Services



- FY24 proposed operating and capital budget for Sanitation Services (SAN)
 - Operating budget - \$153.7M
 - Capital budget - \$23.8M
- SAN plans 6.1% fee increase from \$35.81 to \$37.98 per month for typical residential customer
- McCommas Bluff Landfill gate rate will increase by 3% from \$37.67 to \$38.80 per ton
- Major investments
 - Pay increase related to personnel services (compensation, pension, and health benefits), fuel, temporary labor cost, brush and bulky trash contract increase, and equipment maintenance



Monthly Utility Bill Projections



Preliminary Projection for the Monthly Residential Utilities						
	FY23 Current	FY24	FY25	FY26	FY27	FY28
Water and wastewater*	\$70.19	\$71.33	\$73.54	\$75.53	\$78.65	\$79.25
Stormwater**	\$9.22	\$9.68	\$10.16	\$10.72	\$11.31	\$11.93
Sanitation	\$35.81	\$37.98	\$39.38	\$40.61	\$42.11	\$43.71
Total	\$115.22	\$118.99	\$123.08	\$126.86	\$132.07	\$134.89
\$Change		\$3.77	\$4.09	\$3.78	\$5.21	\$2.82
Percent change		3.3%	3.4%	3.1%	4.1%	2.1%

*Based on 5/8" Meter and winter months average of 8,300 gallons (Water) and 5,700 gallons (Wastewater)

**Average monthly residential stormwater bill

Note: Projected residential fees (FY26-FY28) are subject to change based upon final internal service charges such as Information Technology, Benefits, and Fleet



WRR – Municipal Radio



- FY24 proposed operating budget for Municipal Radio (WRR)
 - Operating budget - \$0.6M
- Day-to-day operations of WRR has transitioned to management partner KERA
- City retained expenses, including 1.00 FTE and radio tower rents, will be reimbursed by KERA per management agreement
- FY24 expenses reflect KERA will operate station for full-fiscal year
- Major Investments
 - Pay increase related to personnel services (compensation, retention incentive, pension, and health benefits), and Fair Park custodial services





Employee Health Benefits



Employee Health Benefits



- FY24 Employee Health Benefit Fund expense - \$205.9M
 - Expenditure increase of 9% compared to FY23 adopted
 - City contribution increase of 24% from \$109M to \$134.8M
 - Average 5% increase in premiums for active employees
 - Fund balance used in prior years to absorb costs and avoid premium increases to employees during pandemic
- Major expense drivers
 - Increase utilization – members seeking services previously delayed due to pandemic
 - Increase in enrollment
- Employee Health Fund briefing on August 16





Information & Technology Services (ITS)



Information & Technology Services Overview



- FY24 proposed budget - \$163.5M
- FY25 planned budget - \$182.3M
 - Data Services - Focused on providing secure, reliable, and responsive enterprise-level technology, data, and business solutions that facilitate and enhance the City's effectiveness in serving the residents of Dallas and align with the City's goals and core values
 - 911 - Focused on providing the IT infrastructure, hardware, software, and technical support for processing 911 telephone calls
 - Radio - Focused on providing secure, reliable, and responsive enterprise-level radio communication services that facilitate public safety departments' effectiveness in serving residents with emergency and operational communication



ITS Major Investments in FY24



Project Name	Description	Strategic Priority	Investment Cost	Implementation Timeline
Salesforce	Expanding use of Salesforce platform	GPFM	\$2.2M	Complete by 9/30/24
ServiceNow	Expanding use of IT service ticketing system	GPFM	\$2.6M	Complete by 9/30/24
IT Network Infrastructure	Increasing Network Bandwidth	GPFM	\$4.2M	Ongoing
In-Car DVR Licensing	Upgrade to an Enterprise Level	Public Safety	\$3.7M	Complete by 12/31/23
NextGen 911 Projects	Reduced reimbursement to General Fund to plan for future projects	Public Safety	\$3.6M	Ongoing



ITS Major Investments in FY25



Project Name	Description	Strategic Priority	Investment Cost	Implementation Timeline
Human Resources Case Management System	Implement a stand-alone ticketing system	GPFM	\$1.26M	TBD
Court Case Management System	Replace legacy system	Public Safety	\$4.4M	TBD
Enterprise Work Order Management System	Phase 3 Implementation	GPFM	\$1.1M	TBD



ITS Security Investments



Fiscal Year	Project Name	Description	Investment Cost
FY23	Threat & Malware Detection Software & Services	Threat, Anomaly, and End-Point Malware Detection and Resolution Software and Incident Response Services	\$4.9M
FY23	Vulnerability Assessment	Cyber Security Assessment Tool	\$69K
FY23	PCI Compliance	Segmentation and Virtualization of servers for Payment Card Industry compliance	\$283K
FY23	Data Protection	Backup, Recovery, and Security Solutions for various storage and application servers	\$6.6M
FY23	Cyber Security	Various Ransomware Monitoring, Detection, Isolation and Care Software Solutions	\$426K
FY23	Secondary Circuits	Network Redundancy to Support Business Continuity and Disaster Recovery.	\$1.1M



ITS Security Investments



Fiscal Year	Project Name	Description	Investment Cost
FY24	Network Monitoring	Network & Internet Traffic Monitoring Solutions	\$1.0M
FY24	Certification Authority Management	Domain and Website Certificate Management	\$510K
FY24	SD-WAN	Software Defined Networking Solution	\$387K
FY24	Identity, Credential & Access Management	Enhanced Security Access Management Solutions	\$1.4M
FY24	End-Point Detection Security	Network Device Intrusion Detection Solutions	\$591K
FY24		Ongoing Security Enhancements (Future Initiatives)	\$2.0M
FY25		Ongoing Security Enhancements (Future Initiatives)	\$2.0M





Community Engagement





Community Engagement

- Council-hosted budget town hall meetings (March and August)
- Public hearing meetings held at City Council meetings
- Community Survey conducted by ETC Institute using statistically valid methods with results presented at the June 21 Budget Workshop
- Annual Budget Priorities Survey

Engagement Opportunity	Timeline
Budget Public Hearing Meetings*	March 8, May 24, and August 23
Spring Listening Sessions	March
Annual Budget Priorities Survey	March - July
2023 Community Survey	April - May
August Town Hall Meetings	August 10-24

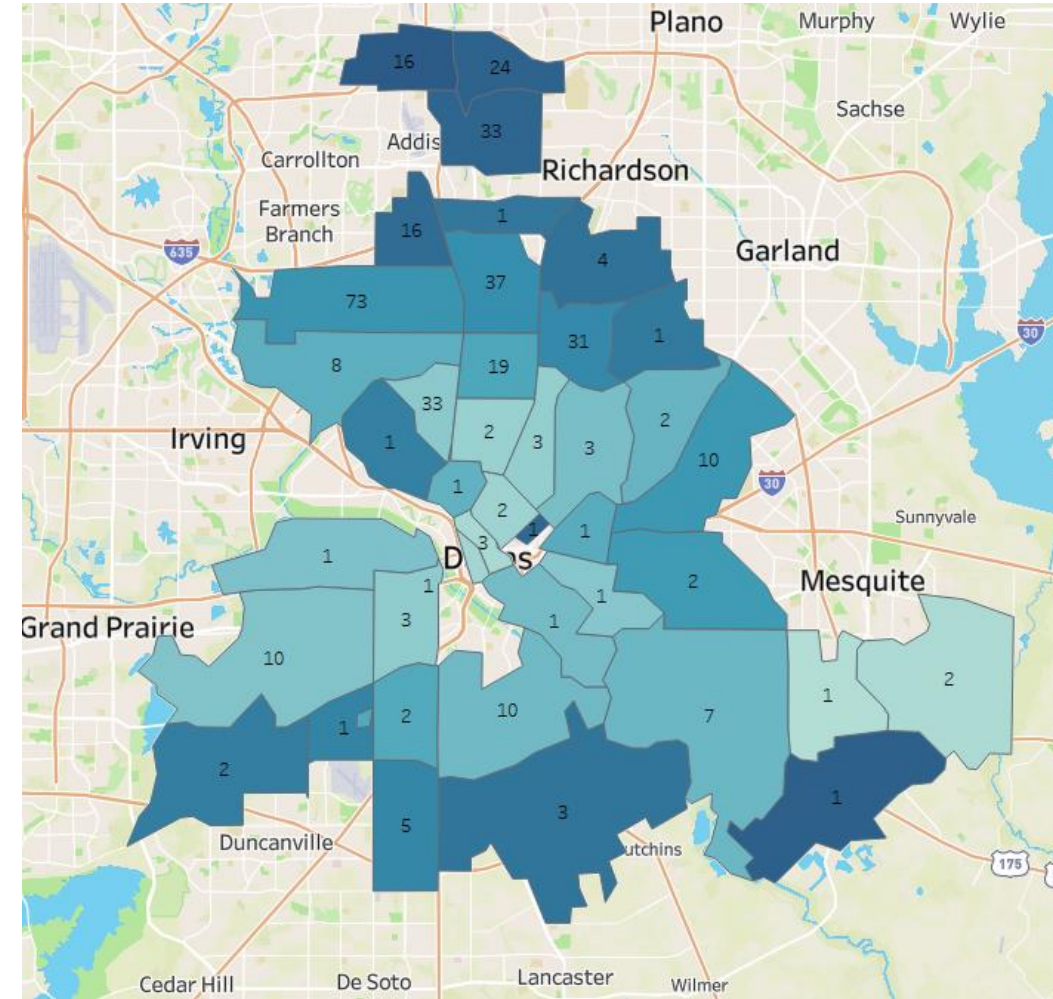


*Budget Public Hearing notice published in newspaper on August 12

Budget Priorities Survey



- Responses are mapped based on zip codes provided
 - 378 provided zip code
- Online survey ended July 30
 - 709 responses (448 responses in June)
- Paper surveys distributed to high impact equity areas at recreation centers and libraries
 - 110 responses (69 responses in June)
- Additional languages include Spanish and Vietnamese

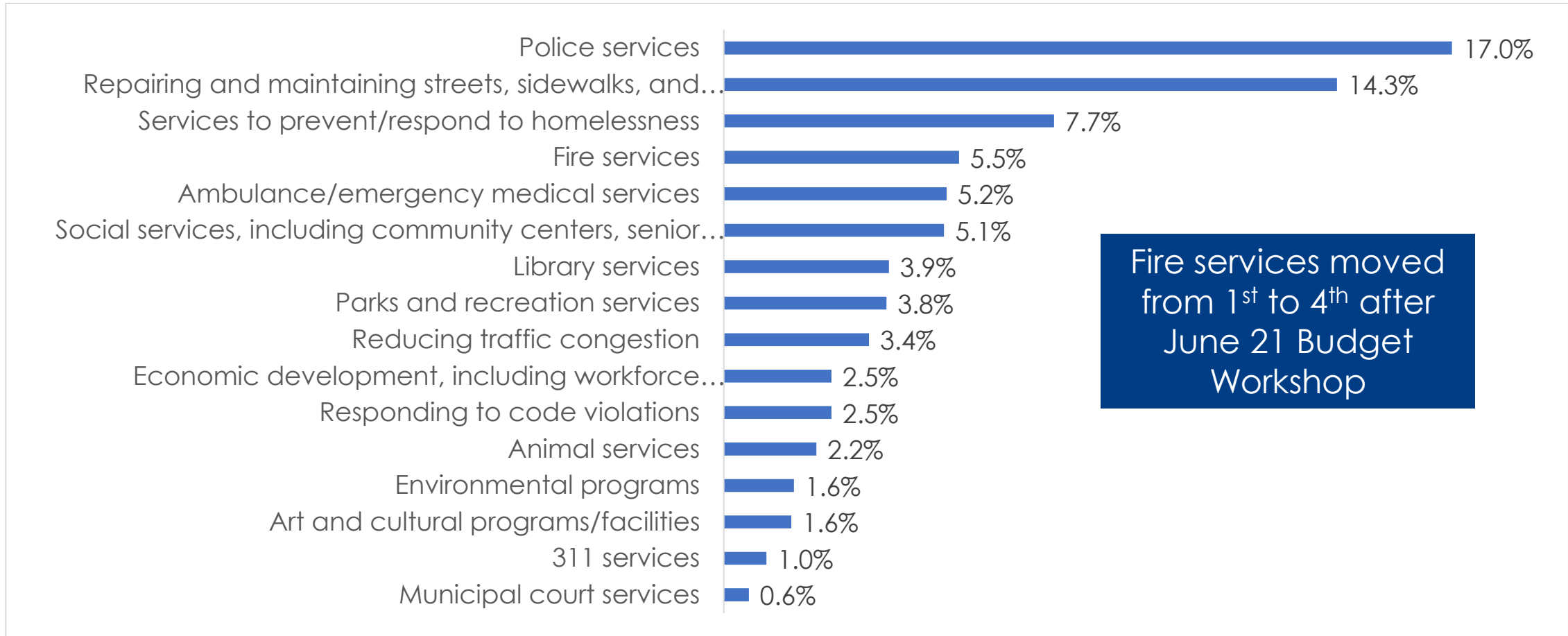


Note: Survey data updated with data collected through July 30.

Budget Priorities Survey



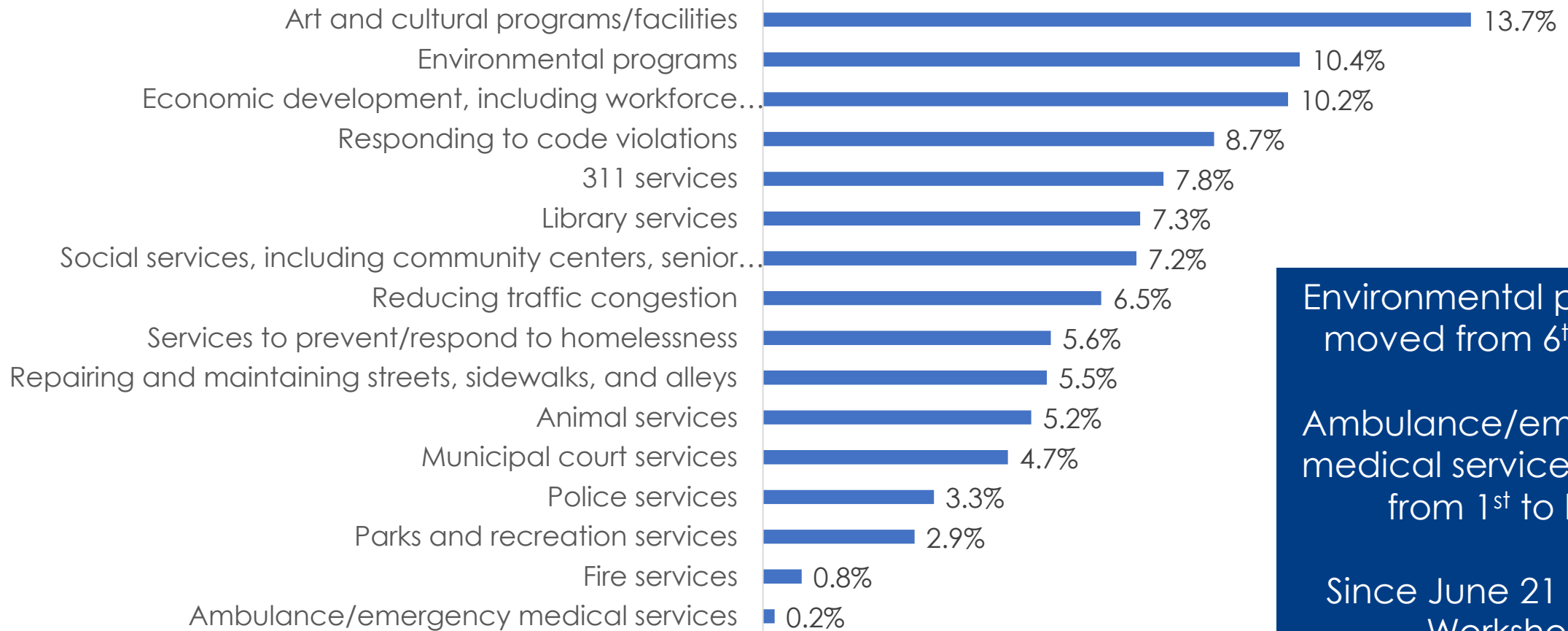
If you could **increase** funding to three service areas, which three would you choose?



Budget Priorities Survey



If you could **decrease** funding to three service areas, which three would you choose?



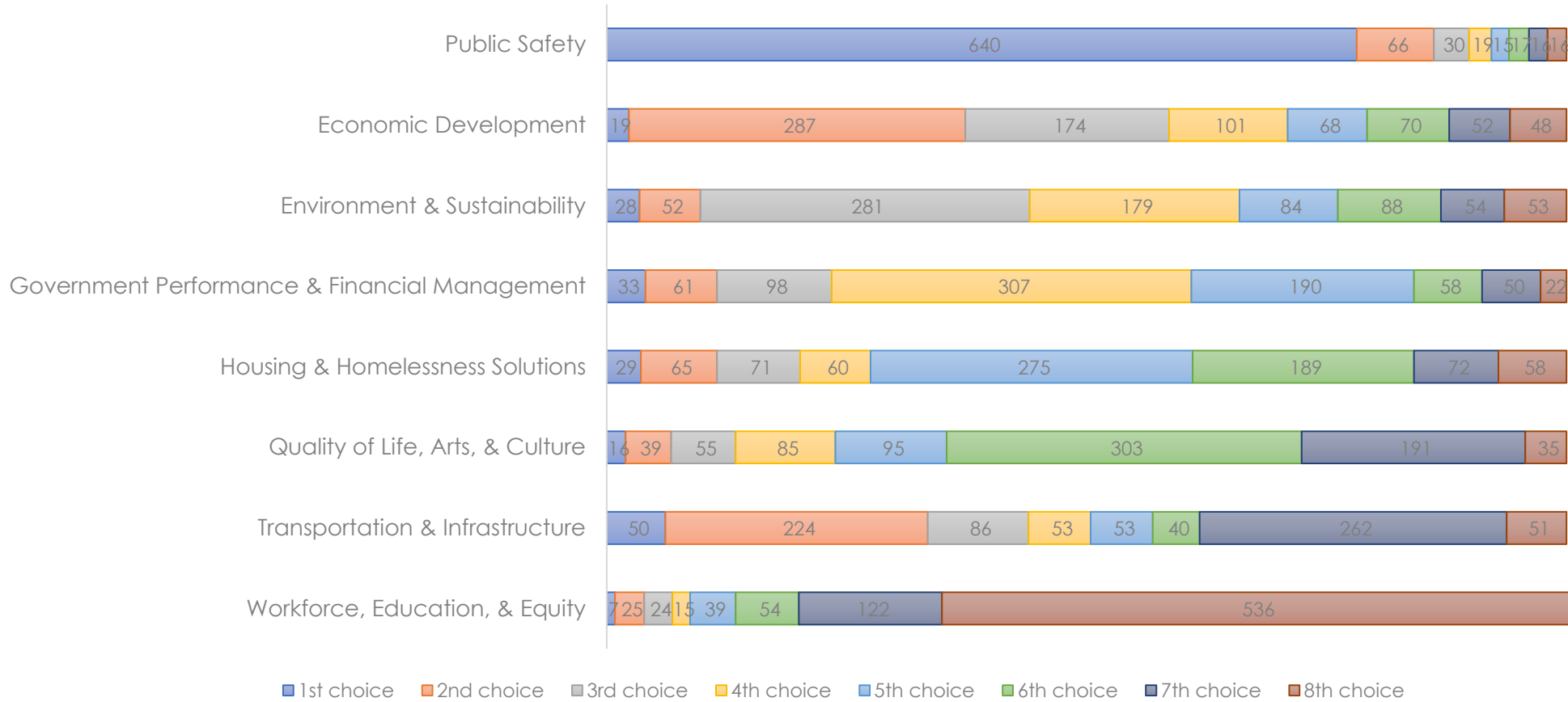
Environmental programs moved from 6th to 2nd
Ambulance/emergency medical services moved from 1st to last;
Since June 21 Budget Workshop



Budget Priorities Survey



Rankings of City's 8 Strategic Priorities Areas in Priority Order



Resident ranking of the City's 8 Strategic Priorities based on their priority – Public Safety #1 priority



Note: Survey data updated with data collected through July 30.

Community Engagement Summary



Vision Alignment Session (April)

- Economic Development
- Public Safety
- Infrastructure deserts, storm drains, alleys, aging
- Facilities)
- Traffic, Streets
- Street Car expansion

Based on Analysis of District Priorities; City Council Vision Alignment Retreat, April 5, 2023, Strategic Applications International (Appendix)

Spring Listening Sessions (March)

- Public Safety
- Infrastructure - Sidewalk, streets
- Infrastructure
- Homelessness

Based on 16 Spring Listening Sessions (March 6-9), 337 total attendees; May 17, 2023 Budget Workshop

2023 Community Survey (June)

- Infrastructure Maintenance
- Police Services

Based on **statically** valid survey administration and methodology conducted by ETC Institute; June 21, 2023 Budget Workshop

Budget Priorities Survey (March – July)

- Public Safety
- Transportation & Infrastructure
- Economic Development

Based on **non-statically** valid survey administration and methodology conducted by Budget & Management Services; Preliminary results June 21, 2023 Budget Workshop



City Council Member Town Hall Meetings



- Budget Town Hall Meetings are scheduled August 10 – 24

33
Sessions

6 Joint
Sessions

7 Virtual
Meetings

2 TTHM

1
Bilingual

23
Spanish



City Council Member Town Hall Meetings



- Resources
 - [Upcoming Budget website](#)
 - City Manager's Budget Video
 - Major Budget Investments Summary (1 pager)
 - Budget in Brief
 - Budget Development Briefings
 - Budget 101 Videos
 - [Town Hall Meeting Schedule](#)





Budget Timeline



Budget Timeline



Date	Activity
March 6-9	Budget Town Hall Meetings – Listening Sessions in Advance of Budget Preparation*
March 8	Public Hearing – Budget*
May 17	Budget Workshop
May 24	Budget Public Hearing*
June 21	Budget Workshop
August 8	Budget Workshop: City Manager's Recommended Budget
August 10-24	Budget Town Hall Meetings*
August 16	Budget Workshop
August 23	Public Hearing – Budget*
August 30	Budget Workshop: Consider Amendments (straw votes anticipated)
September 6	Budget Workshop: Adopt budget on First Reading
September 20	Adopt tax rate and budget on Final Reading
October 1	Fiscal year begins



*Opportunities for Public Engagement

The logo is a circular emblem featuring a five-pointed star in the center, surrounded by a ring of smaller stars, all set against a dark background. The emblem is mounted on a light-colored stone or concrete base.

financialtransparency.dallascityhall.com

The United States flag is flying on a tall, white flagpole. It features the stars and stripes of the flag, waving in the breeze against a blue sky with scattered white clouds.The flag of Malaysia is flying on a tall, white flagpole. It consists of two horizontal red and white stripes separated by a blue field containing a white crescent and a 14-pointed star, with a yellow and red emblem in the center. The flag is waving against a blue sky with scattered white clouds.The building is a large, modern structure with a prominent, slanted facade. It features multiple levels of windows and a central entrance area. The building is constructed from light-colored concrete or stone. In the foreground, there are some green plants and a paved area.



Appendix





General Fund Expense by Department



General Fund Expenses by Department



Departments	FY23 Budget	FY23 Forecast*	FY24 Proposed	% Change (FY23 Budget to FY24 Proposed)
Dallas Police Department	\$612,748,297	\$612,748,296	\$661,989,893	8.0%
Dallas Fire-Rescue	372,901,392	378,218,010	413,919,075	11.0%
Non-Departmental	148,598,782	147,631,590	135,555,548	-8.8%
Park & Recreation	111,301,421	111,301,421	120,498,423	8.3%
Public Works	89,445,468	89,445,468	86,156,069	-3.7%
Transportation	52,086,778	52,673,572	59,358,508	14.0%
Code Compliance	41,565,021	41,374,251	45,202,288	8.8%
Library	37,751,393	37,318,749	43,489,755	15.2%
Court & Detention Services	35,377,905	34,823,347	39,760,878	12.4%
Building Services	\$33,797,107	\$33,797,107	\$31,290,010	-7.4%

*FY23 forecast is based on data through 5/31/23 (Budget Accountability Report).



General Fund Expenses by Department



Departments	FY23 Budget	FY23 Forecast*	FY24 Proposed	% Change (FY23 Budget to FY24 Proposed)
City Attorney's Office	\$21,033,650	\$21,033,650	\$23,830,610	13.3%
Office of Arts & Culture	22,524,491	22,523,081	23,366,671	3.7%
Dallas Animal Services	17,812,125	18,149,367	19,286,548	8.3%
Office of Homeless Solutions	16,851,704	16,851,704	16,850,149	0.0%
Office of Community Care	9,392,529	9,291,195	10,114,699	7.7%
City Controller's Office	9,349,256	9,349,256	10,074,491	7.8%
Human Resources	8,365,826	8,365,826	9,451,942	13.0%
Planning & Urban Design	5,177,895	4,694,791	8,024,033	55.0%
Mayor & City Council	6,940,550	6,558,352	7,587,447	9.3%
Housing & Neighborhood Revitalization	\$4,651,669	\$4,395,391	\$6,920,100	48.8%



*FY23 forecast is based on data through 5/31/23 (Budget Accountability Report).

General Fund Expenses by Department



Departments	FY23 Budget	FY23 Forecast*	FY24 Proposed	% Change (FY23 Budget to FY24 Proposed)
311 Customer Service	\$5,912,201	\$5,429,400	\$6,407,274	8.4%
Data Analytics & Business Intelligence	5,294,289	5,053,006	6,108,162	15.4%
Office of Integrated Public Safety Solutions	5,649,515	4,666,344	5,822,887	3.1%
Office of Environmental Quality & Sustainability	6,951,897	6,427,387	5,685,276	-18.2%
City Secretary's Office	5,459,913	5,445,685	5,455,680	-0.1%
Budget & Management Services	4,289,014	4,101,389	4,478,708	4.4%
Judiciary	4,282,660	4,058,685	4,469,376	4.4%
Communications, Outreach, & Marketing	3,464,435	3,187,830	4,389,553	26.7%
Small Business Center	3,752,914	3,493,429	4,102,059	9.3%
Office of Equity & Inclusion	\$3,818,250	\$3,435,641	\$3,842,488	0.6%

*FY23 forecast is based on data through 5/31/23 (Budget Accountability Report).



General Fund Expenses by Department



Departments	FY23 Budget	FY23 Forecast*	FY24 Proposed	% Change (FY23 Budget to FY24 Proposed)
Office of Economic Development	\$4,019,415	\$4,014,703	\$3,679,042	-8.5%
Procurement Services	3,138,877	2,766,875	3,500,823	11.5%
City Manager's Office	3,114,911	3,292,150	3,389,700	8.8%
City Auditor's Office	3,167,416	3,023,886	3,320,456	4.8%
Civil Service	3,076,486	2,744,325	3,015,530	-2.0%
Office of Emergency Management	1,347,438	1,347,438	1,251,963	-7.1%
Office of Government Affairs	974,559	994,173	1,112,725	14.2%
Office of Community Development	0	0	1,011,271	New
Office of Community Police Oversight	812,769	566,853	863,890	6.3%
Office of Historic Preservation*	\$1,362,424	\$1,194,501	\$0	-100.0%



*FY23 forecast is based on data through 5/31/23 (Budget Accountability Report).

**Office of Historic Preservation will be moved to Planning & Urban Design effective October 1, 2023.



Fee Study Detail by Department



Fee Review



#	Fee Studied	Current Fee	Full Cost	Proposed Fee	Recovery Rate
Code Compliance - \$2,576,478 increase in revenue					
1	Annual fee for Wood Vendor license - Wood Vendor	\$44	\$82	\$82	100%
2	Replacement license for one lost, destroyed, or mutilated - Wood Vendor	\$2	\$20	\$20	100%
3	Annual fee for a motor vehicle repair license - MV Repair	\$57	\$122	\$122	100%
4	Replacement license for one lost, destroyed, or mutilated - MV Repair	\$2	\$25	\$25	100%
5	License - Scrap Tire	\$58	\$163	\$163	100%
6	Decal - Scrap Tire	\$58	\$163	\$163	100%
7	Duplicate and renewal - Scrap Tire	\$9	\$39	\$39	100%
8	License - Electronic Repair	\$58	\$126	\$126	100%
9	Replacement License	\$2	\$0	\$0	100%
10	Home repair license fee	\$48	\$117	\$117	100%



Fee Review



#	Fee Studied	Current Fee	Full Cost	Proposed Fee	Recovery Rate
Code Compliance					
11	Replacement fee - Home Repair	\$2	\$20	\$20	100%
12	Certificate of occupancy verification fee	\$65	\$113	\$113	100%
13	First garage sale	\$0	\$11	\$0	0%
14	Second garage sale (in 12-month period)	\$25	\$95	\$25	26%
15	Secured Closure -Admin Fee	\$103	\$144	\$144	100%
16	Fee for each pool owned by an applicant - Public Swimming Pool	\$20	\$24	\$24	100%
17	Weed Cutting- Admin Fee	\$91	\$145	\$145	100%
18	Demolition- Admin fee	\$231	\$782	\$782	100%
19	Swimming Pool Mgr. Fee Resident	\$25	\$50	\$50	100%
20	Swimming Pool Mgr. Fee Non-Resident	\$25	\$50	\$50	100%



Fee Review



#	Fee Studied	Current Fee	Full Cost	Proposed Fee	Recovery Rate
Code Compliance					
21	Heavy Cleaning- Admin fee	\$91	\$145	\$145	100%
22	Litter Cleaning- Admin fee	\$91	\$145	\$145	100%
23	Vegetation Removal- Admin fee	\$91	\$145	\$145	0%
24	Reinspection of the interior per unit/building - Multi-Tenant	\$45	\$96	\$96	26%
25	Reinspection of the exterior - Multi-Tenant	\$20	\$114	\$114	100%
26	Administrative failure (failure to display required documentation) - Multi-Tenant	\$86	\$146	\$146	100%
27	Swimming pool reinspection per pool - Multi-Tenant	\$22	\$74	\$74	100%
28	Annual registration fee – Single Family Rental Registration*	\$43	\$118	\$53	45%
29	Group Home Permit - License to Operate	\$500	\$889	\$889	100%
30	Group Home Permit - Reinspection Fee	\$50	\$374	\$150	40*

* Represents a phased in fee over a three-year period in accordance with FMPC #12, which allows the City to opt to phase a fee increase greater than 50 percent to achieve full cost recovery



Fee Review



#	Fee Studied	Current Fee	Full Cost	Proposed Fee	Recovery Rate
Code Compliance					
31	A certificate of registration is required for a credit access business. - Line 252	\$67	\$28	\$28	100%
32	Vacant lots- Voluntary registration - no fee	\$0	\$17	\$0	0%
33	Vacant lots Basic Registration (2 unresolved violations in 6 mo.) (New)	\$0	\$124	\$124	100%
34	Vacant lots- Initial Registration (3 or more unresolved in 6 mo.) (New)	\$0	\$196	\$196	100%
35	Vacant lots- Monitoring (New)	\$0	\$219	\$219	100%
36	Short Term Rental Application and Inspection (New)	\$0	\$252	\$248	99%
37	Reinspection Fee (New)	\$0	\$160	\$144	90%



Fee Review



#	Fee Studied	Current Fee	Full Cost	Proposed Fee	Recovery Rate
Dallas Animal Services - \$3,418 decrease in revenue					
1	Annual breeding permit	\$250	\$51	\$51	100%
2	Animal delivered to the shelter by a City employee or by an individual	\$25	\$191	\$25	13%
3	Boarding for each night the animal is housed at the shelter	\$10	\$78	\$10	13%
4	Rabies vaccination	\$10	\$34	\$10	30%
5	Microchip implant	\$10	\$34	\$10	30%
6	Spay/neuter surgery	\$40	\$233	\$40	17%
7	Dog adoption	\$45	\$191	\$45	24%
8	Cat adoption	\$15	\$191	\$15	8%
9	Adoption fee if animal 6 years of age or older or ultimate owner is 65 years or older – Dog	\$25	\$21	\$21	100%
10	Adoption fee if animal 6 years of age or older or ultimate owner is 65 years or older – Cat	\$5	\$3	\$3	100%



Fee Review



#	Fee Studied	Current Fee	Full Cost	Proposed Fee	Recovery Rate
Dallas Animal Services					
11	Adoption fee if the adopter adopts two or more dogs/cats on the same date – Dog	\$25	\$21	\$21	100%
12	Adoption fee if the adopter adopts two or more dogs/cats on the same date – Cat	\$5	\$3	\$3	100%
13	Dangerous dog registration fee	\$250	\$8,128	\$252	3%
14	Aggressive dog registration fee	\$250	\$201	\$201	100%
15	Regulated animal permit – Annual	\$350	\$788	\$350	44%
16	Regulated animal permit – Temporary	\$250	\$451	\$250	56%



Fee Review



#	Fee Studied	Current Fee	Full Cost	Proposed Fee	Recovery Rate
Dallas Fire Rescue - \$1,003,243 increase in revenue					
1	Air Curtain Incinerator/Pit Burner/Trench burning, daily	\$228	\$327	\$320	98%
2	Amusement Building, annual	\$155	\$289	\$280	97%
3	Asphalt (tar) kettles, per kettle, annual	\$243	\$335	\$330	99%
4	Open Burning/Recreational Fires	\$155	\$194	\$190	98%
5	Candle and Open Flames	\$200	\$236	\$230	97%
6	Carnivals and Fairs, daily	\$350	\$385	\$385	100%
7	Combustible Storage (misc.), annual	\$310	\$391	\$390	100%
8	Comm. Cooking Fire-ext. System	\$209	\$250	\$250	100%
9	Dry cleaning plant, annual	\$130	\$138	\$135	98%
10	Explosive/Blasting, daily	\$209	\$266	\$260	98%



Fee Review



#	Fee Studied	Current Fee	Full Cost	Proposed Fee	Recovery Rate
Dallas Fire Rescue					
11	Fireworks/Explosive Storage, daily	\$800	\$820	\$820	100%
12	Fireworks/Explosive Transportation, daily	\$275	\$295	\$295	100%
13	Fireworks Display (initial)	\$500	\$492	\$490	100%
14	Fireworks Display (subsequent)	\$264	\$271	\$270	100%
15	Flammable/Combustible Liquids, annual	\$376	\$450	\$450	100%
16	Floor/wall Finishing	\$179	\$197	\$195	99%
17	Fruit and Crop Ripening, annual	\$231	\$246	\$245	100%
Liquid or gas-fueled vehicles or equipment					
18	1 - 10 vehicles or equipment	\$234	\$237	\$235	99%
19	11 - 30 vehicles or equipment	\$400	\$478	\$475	99%



Fee Review



#	Fee Studied	Current Fee	Full Cost	Proposed Fee	Recovery Rate
Dallas Fire Rescue					
20	31 to 400 vehicles or equipment *per event*	\$550	\$533	\$530	99%
21	over 400 vehicles or pieces of equipment	\$750	\$779	\$775	99%
22	Lumber Yards and Woodworking Plants	\$376	\$393	\$385	98%
23	Private Fire Hydrant and Water Supplies annual	\$443	\$539	\$530	98%
24	Pyro Special Effects Material, (initial), daily	\$300	\$291	\$290	100%
25	Pyro Special Effects Material, (subsequent), daily	\$173	\$234	\$230	98%
26	Refrigeration Equipment, annual	\$234	\$246	\$245	100%
27	Scrap Tire Storage, annual	\$200	\$197	\$195	99%
28	State Lic Facilities: Childcare, annual 35 Children or less	\$300	\$294	\$290	99%
29	State Lic Facilities: Childcare, annual Over 35 children	\$400	\$427	\$420	98%



Fee Review



#	Fee Studied	Current Fee	Full Cost	Proposed Fee	Recovery Rate
Dallas Fire Rescue					
30	State Lic Facilities: Residential care, annual	\$350	\$355	\$350	99%
31	State Lic Facilities: Small assisted living, annual	\$640	\$672	\$640	95%
32	State Lic Facilities: Adult day care, annual	\$700	\$731	\$700	96%
33	Foster Home Five Children or Fewer	\$50	\$134	\$50	45%
34	Temp. Membrane Structures & Tents + plans, per event	\$323	\$386	\$385	100%
35	Tire-rebuilding Plant, annual	\$188	\$239	\$230	96%
36	Torch and Open Flames	\$273	\$275	\$275	100%
37	Waste Handling, annual	\$288	\$286	\$280	98%
38	Welding/Cutting/Hot works	\$400	\$405	\$400	99%
Fire Prevention Inspection					



Fee Review



#	Fee Studied	Current Fee	Full Cost	Proposed Fee	Recovery Rate
Dallas Fire Rescue					
39	Acetylene generator	\$112	\$129	\$125	97%
40	Aerosol products	\$249	\$246	\$245	100%
41	Aviation facilities	\$407	\$410	\$410	100%
42	Calcium carbide storage	\$102	\$148	\$148	100%
43	Compressed gas filling/storage/use	\$145	\$173	\$170	98%
44	Cryogenic fluids	\$401	\$425	\$425	100%
45	Hazardous Materials – Annual	\$382	\$399	\$395	99%
46	Hazardous production material	\$310	\$349	\$345	99%
47	High-piled storage	\$450	\$499	\$490	98%
48	Industrial oven	\$250	\$275	\$275	100%



Fee Review



#	Fee Studied	Current Fee	Full Cost	Proposed Fee	Recovery Rate
Dallas Fire Rescue					
49	Limited access gate - annual permit fee (1-3 gates)	\$300	\$338	\$335	99%
50	Limited access gate - annual permit fee (4-7 gates)	\$450	\$476	\$475	100%
51	Limited access gate - annual permit fee (8+ gates)	\$550	\$538	\$530	99%
52	LP-gas storage/use	\$305	\$312	\$310	99%
53	LP-gas demonstration/portable cooking cart	\$150	\$161	\$160	100%
54	LP-gas demonstration/portable cooking vehicle	\$202	\$199	\$195	98%
55	Magnesium	\$223	\$246	\$245	100%
56	Mobile fueling site survey	\$216	\$246	\$245	100%
57	Mobile fueling vehicle inspection	\$216	\$273	\$245	90%
58	Spray painting/dipping	\$350	\$339	\$335	99%



Fee Review



#	Fee Studied	Current Fee	Full Cost	Proposed Fee	Recovery Rate
Dallas Fire Rescue					
59	Plan reviews for access gates	\$300	\$333	\$330	99%
60	Plan reviews for fire lanes/hydrants	\$350	\$382	\$380	100%
61	New Construction Inspection	\$110	\$203	\$150	74%
62	Fire 2nd Reinspection Fee	\$205	\$201	\$200	100%
63	New Construction Re-Test Fee	\$399	\$391	\$390	100%
64	Fire Registration Fee	\$200	\$282	\$280	99%
Public Assembly Fire Inspection					
65	Less than 5,000 square feet	\$150	\$226	\$225	100%
66	5,000 to 9,999 square feet	\$200	\$214	\$200	94%
67	10,000 to 59,999	\$250	\$255	\$255	100%



Fee Review



#	Fee Studied	Current Fee	Full Cost	Proposed Fee	Recovery Rate
Dallas Fire Rescue					
68	60,000 to 99,999	\$300	\$331	\$330	100%
69	More than 100,000 square feet	\$350	\$365	\$365	100%
Hazardous Materials Fire Inspection					
70	Less than 5,000 square feet	\$360	\$386	\$385	100%
71	5,000 to 9,999 square feet	\$370	\$398	\$395	99%
72	10,000 to 59,999	\$400	\$455	\$455	100%
	60,000 to 99,999	\$450	\$495	\$495	100%
73	More than 100,000 square feet	\$500	\$538	\$535	100%
High-Rise Building Fire Inspection					
74	Less than 200,000 square feet	\$250	\$410	\$350	85%



Fee Review



#	Fee Studied	Current Fee	Full Cost	Proposed Fee	Recovery Rate
Dallas Fire Rescue					
75	200,000 to 600,000 square feet	\$300	\$532	\$450	85%
76	More than 600,000 square feet	\$400	\$646	\$550	85%
High-Rise Residential Fire Inspection					
77	Less than 250 units	\$300	\$335	\$335	100%
78	250 to 600 units	\$440	\$497	\$495	100%
79	More than 600 units	\$551	\$625	\$625	100%
High-Rise Residential Fire Inspection					
80	Less than 250 units	\$300	\$335	\$335	100%
81	250 to 600 units	\$440	\$497	\$495	100%
82	More than 600 units	\$551	\$625	\$625	100%



Fee Review



#	Fee Studied	Current Fee	Full Cost	Proposed Fee	Recovery Rate
Dallas Fire Rescue					
83	Additive Manufacturing (New)	\$0	\$197	\$195	99%
84	Energy Storage Systems (New)	\$0	\$295	\$295	100%
85	Mobile Food Preparation Vehicles (New)	\$0	\$205	\$205	100%
86	Outdoor Assembly - Event (New)	\$0	\$197	\$195	99%
87	Plant Extraction Systems (New)	\$0	\$492	\$490	100%
88	Wood Products (New)	\$0	\$246	\$245	100%
89	Special Event/Trade Show Reimb. Fees per hr (Fire Watch/Standby)	\$110	\$139	\$150	108%
90	Late Submittal Fee for Trade Shows & Special Events (Rush Fee)	\$310	\$566	\$565	100%
91	Fire Watch Fees (OT hours)	\$110	\$156	\$150	96%
92	Fire Watch Fees (REG hours)	\$110	\$250	\$150	60%



Fee Review



#	Fee Studied	Current Fee	Full Cost	Proposed Fee	Recovery Rate
Dallas Fire Rescue					
93	1st Reinspection Fees	\$171	\$171	\$171	100%
94	Subsequent Inspection Fees	\$205	\$274	\$255	93%
95	Exhibits and Trade Shows (New)	\$0	\$207	\$200	97%
96	Plan reviews for Mobile Fueling	\$350	\$363	\$350	96%
97	EMS				
98	Per treatment of a person who is not transported by ambulance	\$125	\$1,144	\$125	11%
99	Ambulance fees	\$1,868	\$1,473	\$1,473	100%
100	Per each loaded mile of transport by ambulance	\$15	\$10	\$10	100%



Fee Review



#	Fee Studied	Current Fee	Full Cost	Proposed Fee	Recovery Rate
Dallas Police Department - \$5,031 increase in revenue					
1	Clearance Letter	\$10	\$59	\$20	34%



Fee Review



#	Fee Studied	Current Fee	Full Cost	Proposed Fee	Recovery Rate
Environmental Quality and Sustainability - \$2,731 decrease in revenue					
1	Application fee	\$4,000	\$3,903	\$3,903	100%
2	Processing fee	\$8,550	\$8,192	\$8,192	100%





City of Dallas

Budget Workshop: City Manager's Recommended Biennial Budget for FY 2023-24 and FY 2024-25

**City Council Briefing
August 8, 2023**

Jack Ireland, Chief Financial Officer

Janette Weedon, Director
Budget & Management Services